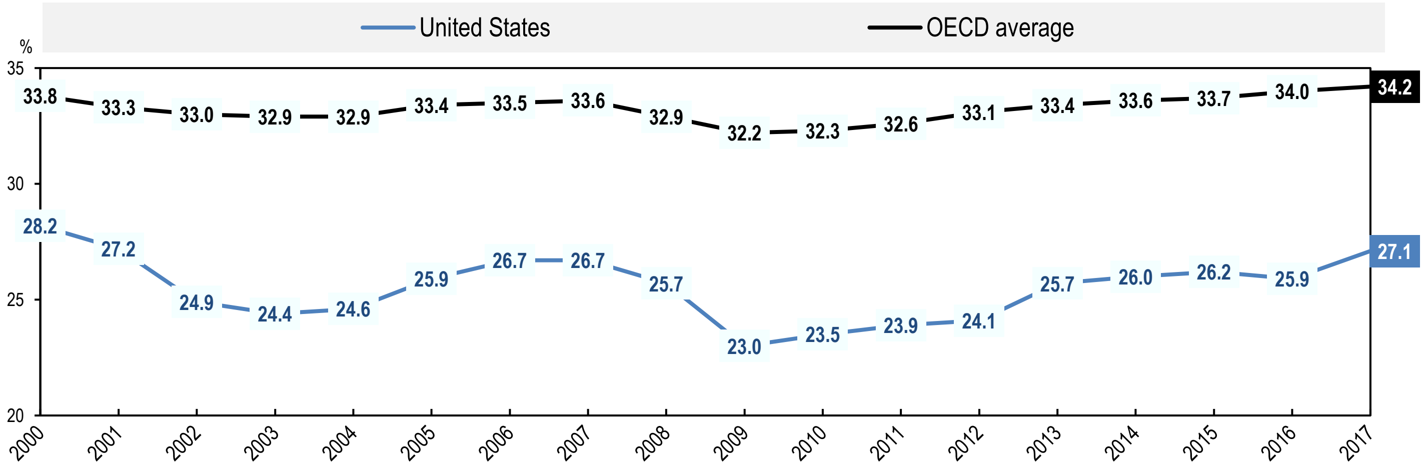
Revenue Statistics 2018 - the United States

Tax-to-GDP ratio

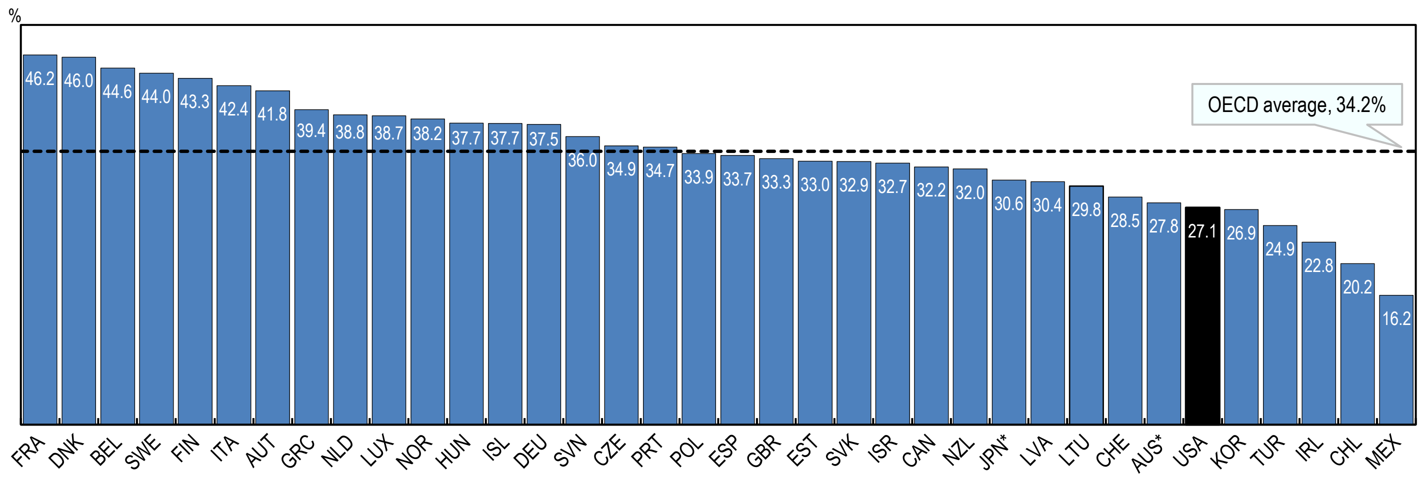
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United States increased by 1.2 percentage points, from 25.9% in 2016 to 27.1% in 2017[1]. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in the United States has decreased from 28.2% in 2000 to 27.1% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in the United States was 28.2% in 2000, with the lowest being 23.0% in 2009.



Tax-to-GDP ratio compared to the OECD, 2017

The United States ranked 31st out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, the United States had a tax-to-GDP ratio of 27.1% compared with the OECD average of 34.2%. In 2016, the United States was ranked 32nd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

[1] This increase in 2017 was partly due to the one-off deemed repatriation tax on foreign earnings under the Tax Cuts and Jobs Act.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

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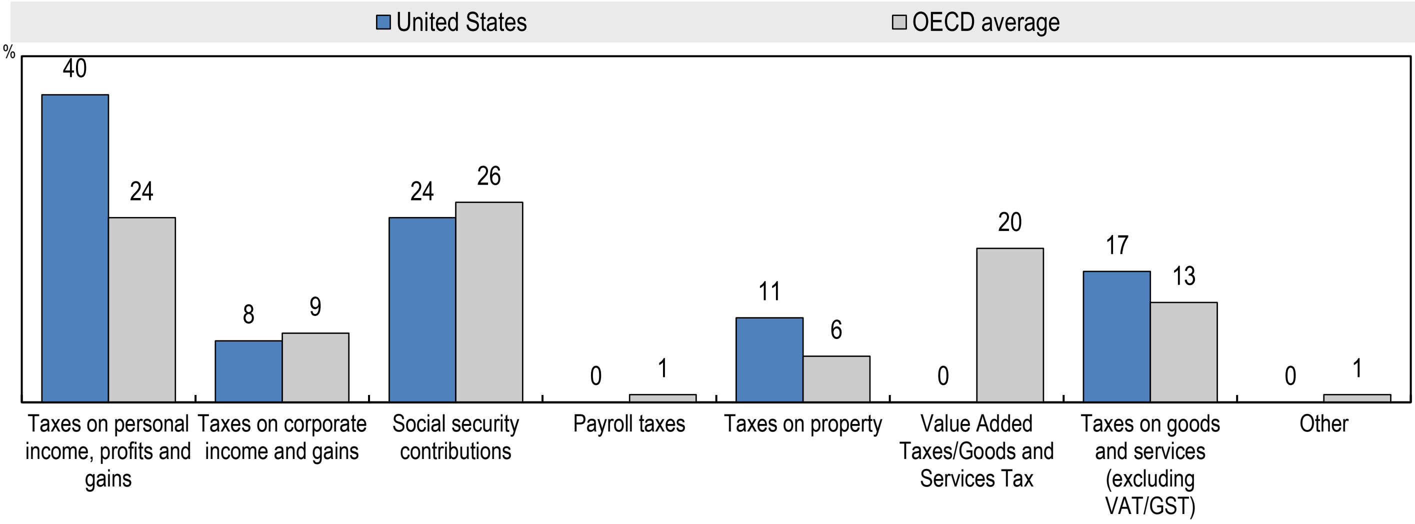
Tax structures

Tax structure compared to the OECD average

The structure of tax receipts in the United States compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in the United States is characterised by:

» Substantially higher revenues from taxes on personal income, profits & gains, and higher revenues from property taxes and goods & services taxes (excluding VAT/GST).

» A lower proportion of revenues from taxes on corporate income & gains and social security contributions.

» No revenues from payroll taxes; and value-added taxes.

Tax structure

	Tax Revenues in national currency			Tax structure in the United States			Position in OECD²		
	US Dollar, millions			%					
	2016	**2015**	**Δ**	**2016**	**2015**	**Δ**	**2016**	**2015**	**Δ**
Taxes on income, profits and capital gains¹	2 313 094	2 309 465	+ 3 629	48	49	- 1	4th	4th	-
of which									
Personal income, profits and gains	1 945 198	1 923 616	+ 21 582	40	40	-	3rd	3rd	-
Corporate income and gains	367 896	385 849	- 17 953	8	8	-	19th	16th	- 3
Social security contributions	1 159 211	1 128 744	+ 30 467	24	24	-	25th	25th	-
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	533 875	513 001	+ 20 874	11	11	-	5th	4th	- 1
Taxes on goods and services	815 349	802 837	+ 12 511	17	17	-	36th	36th	-
of which VAT	-	-	-	-	-	-	36th	36th	-
Other	-	-	-	-	-	-	34th	34th	-
TOTAL	4 821 529	4 754 048	+ 67 482	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2018 http://oe.cd/revenue-statistics

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