

# SUBNATIONAL GOVERNMENTS STRUCTURE AND FINANCE IN OECD COUNTRIES

Key data

*2025 edition*



# Socio-economic data

2023	Area (km <sup>2</sup> ) <sup>*</sup>	Inhabitants (thousands) **	GDP*** (USD billions)	GDP*** per capita (USD)	GDP growth****
<b>Federal and quasi-federal countries</b>					
Australia	7 741 220	26 649	1 956.3	73 401	1.4%
Austria	83 878	9 131	643.6	70 487	-1.0%
Belgium	30 666	11 780	814.0	69 103	1.2%
Canada	9 984 670	40 083	2 583.9	64 463	1.5%
Germany	357 569	84 514	5 763.5	68 195	-0.3%
Mexico	1 964 375	129 318	3 224.6	24 936	3.3%
Spain	505 983	48 383	2 573.6	53 192	2.7%
Switzerland	41 287	8 915	804.4	90 230	0.7%
United States	9 831 510	335 208	27 720.7	82 223	2.9%
<b>Unitary countries</b>					
Chile	756 700	19 961	644.8	32 305	0.5%
Colombia	1 141 770	51 028	1 095.8	21 475	0.7%
Costa Rica	51 060	5 260	143.3	27 250	5.1%
Czechia	78 871	10 878	578.2	53 149	-0.1%
Denmark	42 925	5 948	438.5	73 725	2.5%
Estonia	45 336	1 366	64.1	46 941	-3.0%
Finland	338 411	5 577	344.0	61 685	-0.9%
France <sup>1</sup>	638 475	68 288	3 982.4	58 317	0.9%
Greece	131 694	10 548	428.5	40 625	2.3%
Hungary	93 012	9 592	435.2	45 368	-0.8%
Iceland	102 679	380	30.2	79 464	5.6%
Ireland	69 947	5 296	662.9	125 178	-5.5%
Israel	22 070	9 845	525.9	53 422	1.8%
Italy	302 073	58 984	3 415.3	57 902	0.7%
Japan	377 970	124 352	6 213.0	49 963	1.5%
Korea	100 339	51 713	2 898.6	56 052	1.4%
Latvia	64 586	1 882	78.5	41 719	2.9%
Lithuania	65 284	2 872	146.2	50 915	0.3%
Luxembourg	2 595	668	94.9	142 142	-0.7%
Netherlands	37 378	17 877	1 399.9	78 306	0.1%
New Zealand	267 710	5 253	282.5	53 998	1.3%
Norway	323 381	5 520	554.4	100 430	0.1%
Poland	311 928	37 630	1 715.4	45 586	0.2%
Portugal	92 227	10 578	501.7	47 427	2.6%
Slovak Republic	49 035	5 457	238.5	43 702	2.2%
Slovenia	20 273	2 121	114.4	53 950	2.1%
Sweden	447 424	10 599	708.7	66 861	-0.1%
Türkiye	780 270	85 326	3 611.5	42 326	5.1%
United Kingdom	244 424	68 492	3 966.7	57 915	0.4%
<b>OECD<sup>38</sup><sup>2</sup></b>	<b>37 541 005</b>	<b>1 387 272</b>	<b>9 167.5</b>	<b>58 595</b>	<b>1.9%</b>
<b>EU<sup>27</sup><sup>2</sup></b>	<b>4465 993</b>	<b>450 934</b>	<b>26 515.4</b>	<b>58 801</b>	<b>0.4%</b>

\* Source : Total Surface Area (TSA) i.e. including land area and inland waters (lakes, rivers, etc.).

\*\* Source: OECD national accounts database (main aggregates). \*\*\* Current GDP converted to USD using Purchasing Power Parities (PPP). \*\*\*\* In real terms 2023/2022

1. France: total area and population include the outermost regions.

2. Data for area, inhabitants and GDP correspond to the totals for OECD38 and EU27. Data for GDP per capita and GDP growth correspond to the averages.

# Number of subnational governments\*

2024-2025	Municipal level	Intermediary level	Regional or state level	Total
<b>Federal and quasi-federal countries</b>				
Australia	566		8	574
Austria	2 092		9	2 101
Belgium	565	10	6	581
Canada	3 903		13	3 916
Germany	10 754	400	16	11 170
Mexico	2 478		32	2 510
Spain	8 132	50	17	8 199
Switzerland	2 121		26	2 147
United States	35 705	3 031	50	38,786
<b>Unitary countries</b>				
Chile	345		16	361
Colombia	1 104		32	1 136
Costa Rica	84			84
Czechia	6 258		14	6 272
Denmark	98		5	103
Estonia	79			79
Finland	308		22	330
France	34 875	101	18	34 994
Greece	332		13	345
Hungary	3 155		19	3 174
Iceland	62			62
Ireland	31			31
Israel	259			259
Italy	7 896		20	7 916
Japan	1 747		47	1 794
Korea	226		17	243
Latvia	43			43
Lithuania	60			60
Luxembourg	100			100
Netherlands	342		12	354
New Zealand	67		11	78
Norway	357		15	372
Poland	2 479	380	16	2 875
Portugal	308		2	310
Slovak Republic	2 927		8	2 935
Slovenia	212			212
Sweden	290		21	311
Türkiye	1 401		81	1 482
United Kingdom	372	35	3	410
<b>OECD38</b>	<b>132 133</b>	<b>4 007</b>	<b>569</b>	<b>136 709</b>
<b>EU27</b>	<b>85 455</b>	<b>941</b>	<b>287</b>	<b>86 683</b>

\*Country notes: See following sheet.

# Number of subnational governments\*

## Country notes

### Federal and quasi-federal countries

- Australia:** the municipal level comprises "local government areas" (LGAs) covering the whole of Australia, including unincorporated areas (ASGS 3rd Edition). The regional level comprises six states and two internal territories (the Northern Territory and the Australian Capital Territory). There are also other territories which include Jervis Bay Territory, Territory of Christmas Island, Territory of the Cocos (Keeling) Islands and Norfolk Island.
- Austria:** the municipal level comprises statutory cities, towns, markets and villages. At the regional level, the nine Bundesländer include Vienna. There are also 94 non-self-governing districts at intermediate level.
- Belgium:** the upper level consists of six federated entities (three communities and three regions). Since 2015, the number of municipalities has decreased from 589 to 565. The most recent changes include the merger of 28 municipalities in Flanders and 2 in Wallonia since the end of 2024.
- Canada:** the municipal level corresponds to census subdivisions, as per the latest 2021 census. Indian reserves, Indian settlements and unorganised territories (1 258 entities in 2021) as well as special purpose entities such as schools boards are excluded from the count reported in the table. The upper level consists of 10 provinces and 3 territories.
- Germany:** the intermediary level comprises 294 rural districts and 106 urban districts (or "district-free cities").
- Mexico:** the upper level consists of 31 states and the Federal District (Mexico City). The municipal level includes the 16 former boroughs (demarcaciones territoriales) of Mexico City.
- Spain:** the two autonomous cities of Ceuta and Melilla are included in the number of municipalities, and not in the number of provinces. At the regional level, the two "foral" autonomous communities (Basque Country and Navarra) retain more autonomy than other regions.
- Switzerland:** the number of communes decreased strongly over the past decades, from over 3 000 in 1994 to 2 121 in 2025 (10 less than in 2024).
- United States:** the municipal level comprises only general purpose entities (i.e. 19 491 municipalities and 16 214 townships as per the latest 2022 census). The 52 101 special districts and schools districts are excluded from the counts. The regional level does not include the Federal District of Columbia (Washington, D.C.).

### Unitary countries

- Chile:** self-governing regions were introduced with the Law No. 20.990 of January 2017, and the first elections of regional governors took place in 2021. At the municipal level, the municipality of Cape Horn administers the two communes of Cape Horn and Antarctica.
- Costa Rica:** at municipal level, the latest cantons to be created were Puerto Jiménez and Monteverde in 2024. Several proposals for the creation of new cantons are currently pending at the Congress.
- Czechia:** at the municipal level, 610 municipalities have the status of a city (of which 27 are statutory cities) and 231 municipalities have the status of a township. The number of regions includes Prague.
- Denmark:** the 2007 Danish Structural Reform led to the creation of 5 regions and 98 municipalities, which replaced the previous 13 counties and 271 municipalities. The number of municipalities does not include Christiansø which has a special status, managed directly by the central government via the Ministry of Defense.
- Estonia:** since the 2017 administrative reform, the number of municipalities decreased from 213 to 79 (15 urban towns and 64 rural municipalities in 2024).
- Finland:** the municipal level is composed of 108 "cities" and 200 "municipalities". Since 2022, the regional level comprises 21 counties and 1 autonomous region (Åland Islands). Finland also has 19 regional councils (18 in mainland Finland and the Åland autonomous region) which act as statutory joint municipal authorities, and whose statutory tasks include regional development and spatial planning.
- France:** the total number of subnational governments in each level includes those of Corsica and outermost regions. The 18 regions (a decrease from 27 prior to 2016) include 13 regions in mainland France and 5 outermost regions. Since 2010, 2 680 municipalities have merged to create 845 "new municipalities" as of 2025. There are also 1 254 inter-municipal cooperation bodies.
- Greece:** the regional level is composed of 13 self-governing regions, which replaced the former 54 prefectures since the 2010-2011 Kallikratis reform.
- Hungary:** the municipal level includes 322 cities (of which the capital city and 25 cities with county status), 127 large towns and 2 680 villages. The number of counties excludes Budapest.

## Country notes

### Unitary countries (follow-up)

19. **Iceland**: the number of municipalities decreased from 124 in 2000 to 62 in 2025.
20. **Ireland**: since the 2014 municipal reform, the municipal level includes 26 county councils, 3 city councils and 2 county and city councils. There are also 95 municipal districts at the sub-county level as of 2025.
21. **Israel**: the municipal level comprises 82 municipalities, 123 local councils and 54 regional councils as of 2024. Regional councils are responsible for governing a number of settlements spread across rural areas (mainly kibbutzim and moshavim). The total number includes the two industrial local councils.
22. **Italy**: the 2014 territorial reform (law no. 56/2014) abolished the intermediate level of government made of provinces, which became inter-municipal cooperation bodies. Among the 20 regions, 15 have an ordinary status and 5 have a special status (Sardinia, Sicily, Trentino-Alto Adige/Südtirol, Aosta Valley and Friuli-Venezia Giulia).
23. **Japan**: the municipal level comprises Cabinet-Order Designated Cities, cities, towns, villages and the 23 special wards in metropolitan Tokyo. The prefectural level consists of one metropolitan district (Tokyo), one "territory" (Hokkaido), two urban prefectures (Kyoto and Osaka), and 43 rural prefectures.
24. **Korea**: the municipal level comprises 75 cities, 82 counties (mostly rural) and 69 districts. The regional level consists of eight provinces, six metropolitan cities, Jeju Self-governing Province, Sejong Self-governing City and Seoul Metropolitan City.
25. **Latvia**: since the 2021 territorial reform, the municipal level comprises 43 local governments instead of 119. Local governments are divided into seven state cities (valstspilsēta) and 36 municipalities (novadi). Municipalities are further divided into 71 cities/towns and 512 parishes. The two municipalities of Varakļāni and Rēzekne should be merged after the 2025 local elections.
26. **Luxembourg**: after several waves of mergers since 2011, the last amalgamation laws in 2018 led to a decrease in the number of municipalities from 105 to 100.
27. **Netherlands**: the number of municipalities gradually decreased from 443 in 2007 to 342 in January 2025. District Water Boards, which are considered as decentralised local governments in the national legislation, are excluded from the count reported in the table.
28. **New Zealand**: the municipal level includes 11 cities, 50 districts, and six unitary councils, which are territorial authorities with regional council responsibilities. There is a structured sub-municipal level made of 131 community and local boards and 35 Māori wards.
29. **Norway**: Oslo, both a region and a municipality in the national legislation, is not included here in the count of regions. After several mergers of municipalities (leading to a decrease from 422 in 2017 to 356 in 2020) and counties (from 19 to 11, inc. Oslo), the process has been reversed in 2024, and the number of counties and municipalities started to increase.
30. **Poland**: the regional level includes 314 counties (powiats) and 66 cities with county status.
31. **Portugal**: the regional level comprises the two autonomous regions of the Azores and Madeira. Portugal has 3 259 parishes (freguesias) at sub-municipal level, up from 3 092 in 2024, following the reinstatement of 167 previously merged parishes, as approved by the Portuguese Parliament in January 2025.
32. **Slovak Republic**: the municipal level includes cities, rural municipalities, city districts in Bratislava (17) and Košice (22), as well as three military districts.
33. **Slovenia**: the number of municipalities progressively increased from 147 since the new Slovenian constitution in 1991, to 212 today. Among the municipalities, there are 12 urban municipalities. There are also 6 035 settlements at the sub-municipal level.
34. **Sweden**: since 2019, all counties have been formally transformed into regions, including the municipality of the island of Gotland.
35. **Republic of Türkiye**: the regional level comprises 51 self-governing special provincial administrations and 30 metropolitan municipalities. The municipal level includes the 30 metropolitan municipalities, 973 district municipalities, and 398 town municipalities. Turkey also has approximately 18 243 villages (köy) as of 2025.
36. **United Kingdom**: the regional level is composed of three devolved administrations (Northern Ireland, Scotland and Wales). The intermediary level is composed of 35 local governments in England only, comprising 24 (upper-tier) county councils, the Greater London Authority (GLA) and 10 combined authorities. The municipal level consists of 307 local authorities in England (181 (lower-tier) district councils, 32 London boroughs, 36 metropolitan districts and 58 unitary authorities); 22 in Wales, 32 in Scotland and 11 local councils in Northern Ireland. In addition, there is a structured sub-municipal level of over 10 000 parish councils in England, 1 200 community councils in Scotland and 730 in Wales as of 2024.

# Municipality size

2024-2025*	Average municipal size* (number of inhabitants)	Average number of municipalities per 100 000 inhabitants*	Median municipal size** (number of inhabitants)	Average municipal area (km <sup>2</sup> )**
<b>Federal and quasi-federal countries</b>				
Australia	47 083	2.1	13 199	13 677
Austria	4 365	22.9	1 843	40
Belgium	20 850	4.8	12 718	54
Canada	10 073	9.9	648	978
Germany	7 859	12.7	1 766	33
Mexico	52 186	1.9	13 552	793
Spain	5 950	16.8	572	62
Switzerland	4 203	23.8	1 672	19
United States	9 333	10.7	1 141	269
<b>Unitary countries</b>				
Chile	57 858	1.7	19 473	2 193
Colombia	46 221	2.2	12 766	1 034
Costa Rica	62 620	1.6	48 851	608
Czechia	1 738	57.5	452	13
Denmark	60 694	1.6	44 076	438
Estonia	17 290	5.8	7 834	574
Finland	18 108	5.5	5 844	1 099
France	1932	51.8	456	16
Greece	31 772	3.1	17 610	397
Hungary	3 040	32.9	754	29
Iceland	6 121	16.3	1 300	1 656
Ireland	170 834	0.6	139 100	2 256
Israel	38 012	2.6	16 252	85
Italy	7 470	13.4	2 391	38
Japan	71 180	1.4	21 751	216
Korea	228 819	0.4	187 698	444
Latvia	43 757	2.3	28 063	1 502
Lithuania	47 860	2.1	25 537	1 088
Luxembourg	6 678	15.0	3 490	26
Netherlands	52 272	1.9	32 821	109
New Zealand	78 403	1.3	38 400	3 996
Norway	15 462	6.5	5 413	906
Poland	15 180	6.6	7 274	126
Portugal	34 345	2.9	14 201	299
Slovak Republic	1 865	53.6	675	17
Slovenia	10 003	10.0	5 040	96
Sweden	36 550	2.7	16 189	1 543
Türkiye	60 904	1.6	29 935	557
United Kingdom	184 118	0.5	146 136	657
OECD38	10 494	9.5	n.a.	235
EU27	5 273	19.0	n.a.	51

\* Average calculations are based on population data as of 2024.

\*\* Calculations do not comprise Indian Reserves and unorganised territories for Canada, Indian reservations areas for United States and French Guyana for France. For Turkey, average and median municipal sizes exclude metropolitan municipalities in order to avoid double counting.

# Municipalities by population class size

2024-2025*	% of municipalities			
	Less than 2 000 inhabitants	2 000 to 4 999 inhabitants	5 000 to 19 999 inhabitants	20 000 or more inhabitants
<b>Federal and quasi-federal countries</b>				
Australia	21%	11%	26%	42%
Austria	54%	33%	12%	1%
Belgium	1%	11%	60%	29%
Canada	74%	12%	10%	4%
Germany	53%	20%	21%	7%
Mexico	13%	15%	34%	39%
Spain	74%	12%	10%	4%
Switzerland	55%	25%	17%	2%
United States <sup>1</sup>	61%	14%	15%	10%
<b>Unitary countries</b>				
Chile	5%	7%	40%	48%
Colombia	3%	14%	48%	34%
Costa Rica	0%	0%	14%	86%
Czechia	88%	7%	3%	1%
Denmark	2%	2%	6%	90%
Estonia	5%	18%	66%	11%
Finland	17%	30%	36%	17%
France	84%	9%	5%	1%
Greece	8%	8%	38%	46%
Hungary	77%	15%	7%	2%
Iceland	66%	17%	8%	9%
Ireland	0%	0%	0%	100%
Israel	1%	10%	43%	46%
Italy	45%	25%	24%	6%
Japan	6%	12%	31%	52%
Korea	0%	0%	1%	99%
Latvia	0%	2%	21%	77%
Lithuania	0%	3%	25%	72%
Luxembourg	18%	47%	30%	5%
Netherlands	1%	1%	18%	81%
New Zealand	1%	1%	30%	67%
Norway	21%	28%	32%	19%
Poland	1%	28%	57%	14%
Portugal	1%	15%	45%	40%
Slovak Republic	84%	11%	4%	2%
Slovenia	14%	36%	42%	8%
Sweden	0%	6%	52%	43%
Türkiye <sup>2</sup>	0%	5%	33%	62%
United Kingdom	0%	0%	0%	99%
<b>OECD38 (UWA)</b>	<b>25%</b>	<b>13%</b>	<b>25%</b>	<b>36%</b>
<b>EU27 (UWA)</b>	<b>29%</b>	<b>18%</b>	<b>27%</b>	<b>26%</b>

\* Previous years may have been used for some countries (based on latest available census).

1. United States: size-classes are slightly different from other countries, namely: less than 2 499 inhabitants, 2 500 to 4 999, 5 000 to 24 999, and 25 000 or more.

2. Türkiye: metropolitan municipalities are not included, to avoid double counting.

# Public expenditure

2023	USD billion	USD per capita	% GDP
<b>Federal and quasi-federal countries</b>			
Australia	754.3	28,301	38.6%
Austria	339.3	37,159	52.7%
Belgium	433.9	36,830	53.3%
Canada	1,107.3	27,624	42.9%
Germany	2,788.4	32,993	48.4%
Mexico	884.3	6,838	27.4%
Spain	1,169.6	24,174	45.4%
Switzerland	267.1	29,957	33.2%
United States	10,846.8	32,173	39.1%
<b>Unitary countries</b>			
Chile <sup>1</sup>	176.4	8,840	27.4%
Colombia <sup>1</sup>	395.8	7,757	36.1%
Costa Rica	58.6	11,139	40.9%
Czechia	254.0	23,346	43.9%
Denmark	205.4	34,527	46.8%
Estonia	28.0	20,504	43.7%
Finland	192.5	34,506	55.9%
France	2,268.0	33,171	56.9%
Greece	212.1	20,112	49.5%
Hungary	213.9	22,300	49.2%
Iceland	13.7	36,013	45.3%
Ireland	150.7	28,448	22.7%
Israel	210.6	21,390	40.0%
Italy	1,842.7	31,241	54.0%
Japan	2,522.2	20,283	40.6%
Korea	1,019.2	19,709	35.2%
Latvia	34.3	18,212	43.7%
Lithuania	54.6	19,030	37.4%
Luxembourg	44.6	66,820	47.0%
Netherlands	604.8	33,829	43.2%
New Zealand	124.4	23,783	44.0%
Norway	259.2	46,951	46.7%
Poland	803.9	21,363	46.9%
Portugal	212.3	20,067	42.3%
Slovak Republic	114.5	20,973	48.0%
Slovenia	53.2	25,089	46.5%
Sweden	349.8	33,000	49.4%
Türkiye <sup>1</sup>	1,271.4	14,901	35.2%
United Kingdom	1,869.6	27,297	47.1%
<b>OECD38*</b>	<b>34,151.1</b>	<b>24,582</b>	<b>42.0%</b>
<b>EU27*</b>	<b>12,995.9</b>	<b>28,820</b>	<b>49.0%</b>

1. Data from IMF Government Finance Statistics.

\*Data in USD billion corresponds to the totals for OECD38 and EU27.

# Subnational government expenditure

2023	USD billion	USD per capita	% GDP	% public expenditure
<b>Federal and quasi-federal countries</b>				
<b>Australia</b>	<b>349.5</b>	<b>13,114</b>	<b>17.9%</b>	<b>46.3%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Austria</b>	<b>122.5</b>	<b>13,419</b>	<b>19.0%</b>	<b>36.1%</b>
<i>Local government alone</i>	59.4	6,505	9.2%	17.5%
<b>Belgium</b>	<b>220.8</b>	<b>18,747</b>	<b>27.1%</b>	<b>50.9%</b>
<i>Local government alone</i>	57.1	4,847	7.0%	13.2%
<b>Canada</b>	<b>824.5</b>	<b>20,571</b>	<b>31.9%</b>	<b>74.5%</b>
<i>Local government alone</i>	214.8	5,359	8.3%	19.4%
<b>Germany</b>	<b>1,328.7</b>	<b>15,722</b>	<b>23.1%</b>	<b>47.7%</b>
<i>Local government alone</i>	518.6	6,137	9.0%	18.6%
<b>Mexico</b>	<b>377.1</b>	<b>2,916</b>	<b>11.7%</b>	<b>42.6%</b>
<i>Local government alone</i>	62.1	481	1.9%	7.0%
<b>Spain</b>	<b>598.3</b>	<b>12,365</b>	<b>23.2%</b>	<b>51.1%</b>
<i>Local government alone</i>	165.4	3,418	6.4%	14.1%
<b>Switzerland</b>	<b>166.2</b>	<b>18,646</b>	<b>20.7%</b>	<b>62.2%</b>
<i>Local government alone</i>	57.1	6,401	7.1%	21.4%
<b>United States</b>	<b>4,939.8</b>	<b>14,652</b>	<b>17.8%</b>	<b>45.5%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>				
<b>Chile<sup>1</sup></b>	<b>26.3</b>	<b>1,315</b>	<b>4.1%</b>	<b>14.9%</b>
<b>Colombia<sup>1</sup></b>	<b>121.4</b>	<b>2,379</b>	<b>11.1%</b>	<b>30.7%</b>
<b>Costa Rica</b>	<b>2.4</b>	<b>465</b>	<b>1.7%</b>	<b>4.2%</b>
<b>Czech Republic</b>	<b>70.4</b>	<b>6,470</b>	<b>12.2%</b>	<b>27.7%</b>
<b>Denmark</b>	<b>137.3</b>	<b>23,086</b>	<b>31.3%</b>	<b>66.9%</b>
<b>Estonia</b>	<b>6.8</b>	<b>4,946</b>	<b>10.5%</b>	<b>24.1%</b>
<b>Finland</b>	<b>80.2</b>	<b>14,381</b>	<b>23.3%</b>	<b>41.7%</b>
<b>France</b>	<b>445.5</b>	<b>6,516</b>	<b>11.2%</b>	<b>19.6%</b>
<b>Greece</b>	<b>17.8</b>	<b>1,691</b>	<b>4.2%</b>	<b>8.4%</b>
<b>Hungary</b>	<b>26.3</b>	<b>2,746</b>	<b>6.1%</b>	<b>12.3%</b>
<b>Iceland</b>	<b>4.1</b>	<b>10,898</b>	<b>13.7%</b>	<b>30.3%</b>
<b>Ireland</b>	<b>15.9</b>	<b>3,003</b>	<b>2.4%</b>	<b>10.6%</b>
<b>Israel</b>	<b>30.3</b>	<b>3,078</b>	<b>5.8%</b>	<b>14.4%</b>
<b>Italy</b>	<b>475.8</b>	<b>8,066</b>	<b>13.9%</b>	<b>25.8%</b>
<b>Japan</b>	<b>972.2</b>	<b>7,818</b>	<b>15.6%</b>	<b>38.5%</b>
<b>Korea</b>	<b>445.0</b>	<b>8,606</b>	<b>15.4%</b>	<b>43.7%</b>
<b>Latvia</b>	<b>8.5</b>	<b>4,516</b>	<b>10.8%</b>	<b>24.8%</b>
<b>Lithuania</b>	<b>13.5</b>	<b>4,687</b>	<b>9.2%</b>	<b>24.6%</b>
<b>Luxembourg</b>	<b>5.2</b>	<b>7,856</b>	<b>5.5%</b>	<b>11.8%</b>
<b>Netherlands</b>	<b>177.7</b>	<b>9,941</b>	<b>12.7%</b>	<b>29.4%</b>
<b>New Zealand</b>	<b>15.2</b>	<b>2,905</b>	<b>5.4%</b>	<b>12.2%</b>
<b>Norway</b>	<b>85.1</b>	<b>15,422</b>	<b>15.4%</b>	<b>32.8%</b>
<b>Poland</b>	<b>237.1</b>	<b>6,301</b>	<b>13.8%</b>	<b>29.5%</b>
<b>Portugal</b>	<b>32.7</b>	<b>3,094</b>	<b>6.5%</b>	<b>15.4%</b>
<b>Slovak Republic</b>	<b>20.3</b>	<b>3,724</b>	<b>8.5%</b>	<b>17.8%</b>
<b>Slovenia</b>	<b>10.2</b>	<b>4,828</b>	<b>8.9%</b>	<b>19.2%</b>
<b>Sweden</b>	<b>178.5</b>	<b>16,836</b>	<b>25.2%</b>	<b>51.0%</b>
<b>Türkiye<sup>1</sup></b>	<b>122.2</b>	<b>1,433</b>	<b>3.4%</b>	<b>9.6%</b>
<b>United Kingdom</b>	<b>370.7</b>	<b>5,413</b>	<b>9.3%</b>	<b>19.8%</b>
<b>OECD38*</b>	<b>13,082.3</b>	<b>9,417</b>	<b>16.1%</b>	<b>38.3%</b>
<b>EU27*</b>	<b>4,482.8</b>	<b>9,941</b>	<b>16.9%</b>	<b>34.5%</b>
<i>Local government alone</i>	2,931.2	6,500	11.1%	22.6%

1. Data from IMF Government Finance Statistics.

\*Data in USD billion corresponds to the totals for OECD38 and EU27.

# Subnational government expenditure category as a share of public expenditure

2023 (% of public expenditure of the same category)	Compensation of employees	Public procurement*	Current social expenditure
<b>Federal and quasi-federal countries</b>			
<b>Australia<sup>1</sup></b>	<b>72.7%</b>	<b>n.a.</b>	<b>5.2%</b>
<i>Local government alone</i>	7.0%	<i>n.a.</i>	0.0%
<b>Austria</b>	<b>56.0%</b>	<b>43.9%</b>	<b>13.2%</b>
<i>Local government alone</i>	25.2%	25.7%	5.8%
<b>Belgium</b>	<b>79.6%</b>	<b>47.7%</b>	<b>22.3%</b>
<i>Local government alone</i>	31.8%	13.1%	3.0%
<b>Canada</b>	<b>82.8%</b>	<b>86.2%</b>	<b>35.4%</b>
<i>Local government alone</i>	32.4%	27.2%	2.0%
<b>Germany</b>	<b>77.0%</b>	<b>41.5%</b>	<b>17.0%</b>
<i>Local government alone</i>	27.2%	25.1%	8.4%
<b>Mexico</b>	<b>65.2%</b>	<b>58.5%</b>	<b>12.5%</b>
<i>Local government alone</i>	8.4%	21.4%	0.8%
<b>Spain</b>	<b>80.5%</b>	<b>81.6%</b>	<b>15.0%</b>
<i>Local government alone</i>	18.1%	25.5%	0.6%
<b>Switzerland</b>	<b>83.9%</b>	<b>71.8%</b>	<b>23.0%</b>
<i>Local government alone</i>	28.2%	37.6%	5.2%
<b>United States</b>	<b>75.5%</b>	<b>66.7%</b>	<b>25.9%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>			
<b>Chile<sup>1</sup></b>	<b>31.2%</b>	<b>n.a.</b>	<b>0.5%</b>
<b>Colombia<sup>1</sup></b>	<b>45.2%</b>	<b>n.a.</b>	<b>5.8%</b>
<b>Costa Rica</b>	<b>4.9%</b>	<b>18.3%</b>	<b>0.3%</b>
<b>Czech Republic</b>	<b>53.5%</b>	<b>37.1%</b>	<b>0.2%</b>
<b>Denmark</b>	<b>72.0%</b>	<b>63.4%</b>	<b>76.7%</b>
<b>Estonia</b>	<b>42.7%</b>	<b>29.6%</b>	<b>3.5%</b>
<b>Finland</b>	<b>73.4%</b>	<b>65.1%</b>	<b>11.1%</b>
<b>France</b>	<b>26.6%</b>	<b>29.8%</b>	<b>4.3%</b>
<b>Greece</b>	<b>12.1%</b>	<b>22.2%</b>	<b>0.5%</b>
<b>Hungary</b>	<b>20.4%</b>	<b>21.3%</b>	<b>0.5%</b>
<b>Iceland</b>	<b>44.6%</b>	<b>40.3%</b>	<b>6.3%</b>
<b>Ireland</b>	<b>7.7%</b>	<b>21.5%</b>	<b>4.3%</b>
<b>Israel</b>	<b>15.3%</b>	<b>21.8%</b>	<b>3.3%</b>
<b>Italy</b>	<b>39.2%</b>	<b>70.7%</b>	<b>10.7%</b>
<b>Japan</b>	<b>74.1%</b>	<b>33.1%</b>	<b>10.8%</b>
<b>Korea</b>	<b>58.9%</b>	<b>40.7%</b>	<b>28.8%</b>
<b>Latvia</b>	<b>44.3%</b>	<b>35.3%</b>	<b>3.5%</b>
<b>Lithuania</b>	<b>47.2%</b>	<b>30.9%</b>	<b>4.8%</b>
<b>Luxembourg</b>	<b>16.8%</b>	<b>26.2%</b>	<b>0.3%</b>
<b>Netherlands</b>	<b>60.1%</b>	<b>32.1%</b>	<b>10.9%</b>
<b>New Zealand</b>	<b>9.1%</b>	<b>19.1%</b>	<b>0.0%</b>
<b>Norway</b>	<b>56.1%</b>	<b>42.8%</b>	<b>8.0%</b>
<b>Poland</b>	<b>52.9%</b>	<b>47.5%</b>	<b>5.6%</b>
<b>Portugal</b>	<b>21.3%</b>	<b>32.2%</b>	<b>4.4%</b>
<b>Slovak Republic</b>	<b>36.8%</b>	<b>29.5%</b>	<b>0.9%</b>
<b>Slovenia</b>	<b>35.8%</b>	<b>29.3%</b>	<b>2.2%</b>
<b>Sweden</b>	<b>75.8%</b>	<b>67.8%</b>	<b>25.0%</b>
<b>Türkiye<sup>1</sup></b>	<b>7.1%</b>	<b>n.a.</b>	<b>1.4%</b>
<b>United Kingdom</b>	<b>29.5%</b>	<b>32.6%</b>	<b>14.5%</b>
<b>OECD38</b>	<b>60.4%</b>	<b>51.0%</b>	<b>16.9%</b>
<b>EU27</b>	<b>53.6%</b>	<b>45.1%</b>	<b>12.5%</b>
<i>Local government alone</i>	34.9%	34.9%	7.9%

1. Data from IMF Government Finance Statistics. 2022 Data for Australia.

\* Public procurement is defined here as the sum of intermediate consumption, gross fixed capital formation and social transfers in kind via market producers. The OECD average for public procurement does not include Australia, Chile, Colombia and Türkiye.

# Breakdown of subnational government expenditure by category

2023 (% of subnational expenditure)	Compensation of employees	Intermediate consumption	Current social expenditure	Subsidies & current transfers	Capital expenditure	Other*
<b>Federal and quasi-federal countries</b>						
<b>Australia<sup>1</sup></b>	<b>36.9%</b>	<b>23.6%</b>	<b>3.4%</b>	<b>15.7%</b>	<b>17.8%</b>	<b>2.7%</b>
Local government alone	30.1%	32.5%	0.0%	1.2%	35.2%	0.9%
<b>Austria</b>	<b>31.4%</b>	<b>19.9%</b>	<b>15.9%</b>	<b>19.5%</b>	<b>11.3%</b>	<b>2.0%</b>
Local government alone	29.1%	23.8%	14.4%	16.8%	14.1%	1.7%
<b>Belgium</b>	<b>36.3%</b>	<b>11.0%</b>	<b>20.6%</b>	<b>18.4%</b>	<b>11.7%</b>	<b>1.9%</b>
Local government alone	55.9%	15.4%	10.9%	3.6%	12.6%	1.7%
<b>Canada</b>	<b>31.5%</b>	<b>19.8%</b>	<b>13.6%</b>	<b>16.3%</b>	<b>12.5%</b>	<b>6.3%</b>
Local government alone	47.3%	26.9%	3.0%	3.8%	16.7%	2.2%
<b>Germany</b>	<b>27.6%</b>	<b>19.1%</b>	<b>18.4%</b>	<b>20.0%</b>	<b>13.7%</b>	<b>1.3%</b>
Local government alone	25.1%	26.9%	23.3%	9.0%	15.0%	0.8%
<b>Mexico</b>	<b>44.2%</b>	<b>14.1%</b>	<b>4.2%</b>	<b>20.9%</b>	<b>14.0%</b>	<b>2.5%</b>
Local government alone	34.6%	27.3%	1.7%	10.2%	25.2%	0.9%
<b>Spain</b>	<b>37.8%</b>	<b>20.0%</b>	<b>12.6%</b>	<b>15.7%</b>	<b>11.7%</b>	<b>2.2%</b>
Local government alone	30.8%	31.5%	1.7%	20.5%	14.5%	1.0%
<b>Switzerland</b>	<b>29.7%</b>	<b>17.9%</b>	<b>12.0%</b>	<b>26.7%</b>	<b>13.2%</b>	<b>0.5%</b>
Local government alone	29.0%	30.7%	8.0%	16.6%	15.2%	0.5%
<b>United States</b>	<b>35.1%</b>	<b>27.1%</b>	<b>21.9%</b>	<b>0.0%</b>	<b>10.5%</b>	<b>5.3%</b>
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
<b>Chile<sup>1</sup></b>	<b>54.6%</b>	<b>24.1%</b>	<b>1.2%</b>	<b>14.2%</b>	<b>5.9%</b>	<b>0.0%</b>
<b>Colombia<sup>1</sup></b>	<b>24.4%</b>	<b>23.1%</b>	<b>5.7%</b>	<b>29.0%</b>	<b>14.7%</b>	<b>3.1%</b>
<b>Costa Rica</b>	<b>32.3%</b>	<b>24.8%</b>	<b>0.9%</b>	<b>7.4%</b>	<b>33.5%</b>	<b>1.1%</b>
<b>Czechia</b>	<b>42.6%</b>	<b>24.0%</b>	<b>0.3%</b>	<b>11.7%</b>	<b>19.8%</b>	<b>1.6%</b>
<b>Denmark</b>	<b>32.6%</b>	<b>16.6%</b>	<b>38.2%</b>	<b>7.2%</b>	<b>4.5%</b>	<b>0.9%</b>
<b>Estonia</b>	<b>47.4%</b>	<b>25.8%</b>	<b>4.8%</b>	<b>4.9%</b>	<b>16.7%</b>	<b>0.3%</b>
<b>Finland</b>	<b>41.6%</b>	<b>33.2%</b>	<b>10.3%</b>	<b>2.9%</b>	<b>10.7%</b>	<b>1.3%</b>
<b>France</b>	<b>29.2%</b>	<b>18.7%</b>	<b>9.6%</b>	<b>14.2%</b>	<b>25.2%</b>	<b>3.1%</b>
<b>Greece</b>	<b>30.3%</b>	<b>30.5%</b>	<b>2.4%</b>	<b>0.6%</b>	<b>35.7%</b>	<b>0.5%</b>
<b>Hungary</b>	<b>32.7%</b>	<b>32.4%</b>	<b>1.0%</b>	<b>9.5%</b>	<b>23.1%</b>	<b>1.3%</b>
<b>Iceland</b>	<b>45.3%</b>	<b>30.5%</b>	<b>4.1%</b>	<b>2.4%</b>	<b>13.5%</b>	<b>4.3%</b>
<b>Ireland</b>	<b>19.9%</b>	<b>27.7%</b>	<b>14.1%</b>	<b>0.4%</b>	<b>36.7%</b>	<b>1.3%</b>
<b>Israel</b>	<b>26.9%</b>	<b>26.1%</b>	<b>5.6%</b>	<b>13.4%</b>	<b>25.8%</b>	<b>2.2%</b>
<b>Italy</b>	<b>24.8%</b>	<b>29.8%</b>	<b>17.3%</b>	<b>10.4%</b>	<b>14.9%</b>	<b>2.8%</b>
<b>Japan</b>	<b>23.9%</b>	<b>17.1%</b>	<b>14.4%</b>	<b>23.7%</b>	<b>20.0%</b>	<b>0.8%</b>
<b>Korea</b>	<b>25.0%</b>	<b>11.3%</b>	<b>23.0%</b>	<b>17.2%</b>	<b>23.1%</b>	<b>0.3%</b>
<b>Latvia</b>	<b>49.8%</b>	<b>22.2%</b>	<b>4.3%</b>	<b>2.7%</b>	<b>18.9%</b>	<b>2.2%</b>
<b>Lithuania</b>	<b>53.6%</b>	<b>18.4%</b>	<b>7.7%</b>	<b>6.9%</b>	<b>13.2%</b>	<b>0.3%</b>
<b>Luxembourg</b>	<b>33.1%</b>	<b>22.8%</b>	<b>1.2%</b>	<b>4.6%</b>	<b>37.7%</b>	<b>0.6%</b>
<b>Netherlands</b>	<b>39.4%</b>	<b>27.0%</b>	<b>17.6%</b>	<b>2.4%</b>	<b>12.0%</b>	<b>1.5%</b>
<b>New Zealand</b>	<b>16.2%</b>	<b>27.8%</b>	<b>0.0%</b>	<b>10.6%</b>	<b>39.3%</b>	<b>6.1%</b>
<b>Norway</b>	<b>47.4%</b>	<b>23.1%</b>	<b>7.9%</b>	<b>5.7%</b>	<b>12.7%</b>	<b>3.2%</b>
<b>Poland</b>	<b>39.1%</b>	<b>26.7%</b>	<b>7.1%</b>	<b>4.0%</b>	<b>21.0%</b>	<b>2.2%</b>
<b>Portugal</b>	<b>34.0%</b>	<b>25.3%</b>	<b>11.7%</b>	<b>8.7%</b>	<b>19.6%</b>	<b>0.8%</b>
<b>Slovak Republic</b>	<b>47.2%</b>	<b>22.1%</b>	<b>2.2%</b>	<b>7.3%</b>	<b>20.7%</b>	<b>0.6%</b>
<b>Slovenia</b>	<b>44.8%</b>	<b>21.6%</b>	<b>4.2%</b>	<b>5.7%</b>	<b>23.0%</b>	<b>0.7%</b>
<b>Sweden</b>	<b>37.1%</b>	<b>23.1%</b>	<b>14.8%</b>	<b>3.4%</b>	<b>10.8%</b>	<b>10.8%</b>
<b>Türkiye<sup>1</sup></b>	<b>15.5%</b>	<b>45.9%</b>	<b>4.0%</b>	<b>2.9%</b>	<b>28.3%</b>	<b>3.5%</b>
<b>United Kingdom</b>	<b>31.1%</b>	<b>29.5%</b>	<b>24.3%</b>	<b>2.6%</b>	<b>10.0%</b>	<b>2.4%</b>
<b>OECD38</b>	<b>32.7%</b>	<b>23.1%</b>	<b>17.2%</b>	<b>9.7%</b>	<b>13.8%</b>	<b>3.5%</b>
<b>EU27</b>	<b>31.6%</b>	<b>21.1%</b>	<b>15.7%</b>	<b>14.5%</b>	<b>14.8%</b>	<b>2.2%</b>
Local government alone	31.5%	24.9%	15.3%	9.5%	16.4%	2.4%

1. Data from IMF Government Finance Statistics. 2022 Data for Australia.

\* Other: paid taxes, financial charges (including interest), adjustment for the change in net equity of households in pension funds.

# Breakdown of subnational government expenditure by area (COFOG)\*

2022 (% of subnational government expenditure)	Education	Social protection**	General services	Health	Economic affairs	Other***
<b>Federal and quasi-federal countries</b>						
<b>Australia</b>	<b>16.2%</b>	<b>7.0%</b>	<b>10.7%</b>	<b>23.9%</b>	<b>22.4%</b>	<b>19.7%</b>
<i>Local government alone</i>	0.6%	3.3%	25.2%	0.8%	28.8%	41.3%
<b>Austria</b>	<b>16.4%</b>	<b>22.2%</b>	<b>12.9%</b>	<b>28.7%</b>	<b>12.6%</b>	<b>7.3%</b>
<i>Local government alone</i>	17.2%	21.3%	16.0%	23.5%	12.0%	10.0%
<b>Belgium</b>	<b>26.5%</b>	<b>22.7%</b>	<b>17.2%</b>	<b>4.9%</b>	<b>15.2%</b>	<b>13.5%</b>
<i>Local government alone</i>	19.4%	20.7%	18.7%	0.8%	9.5%	30.8%
<b>Canada</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Germany</b>	<b>20.4%</b>	<b>26.0%</b>	<b>20.7%</b>	<b>4.3%</b>	<b>14.4%</b>	<b>14.1%</b>
<i>Local government alone</i>	17.0%	31.3%	16.6%	2.6%	17.1%	15.3%
<b>Mexico</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Spain</b>	<b>17.1%</b>	<b>7.4%</b>	<b>24.2%</b>	<b>26.5%</b>	<b>11.4%</b>	<b>13.4%</b>
<i>Local government alone</i>	3.5%	10.1%	35.4%	0.9%	18.1%	32.0%
<b>Switzerland</b>	<b>26.7%</b>	<b>20.8%</b>	<b>14.1%</b>	<b>11.0%</b>	<b>13.1%</b>	<b>14.3%</b>
<i>Local government alone</i>	29.4%	18.6%	13.3%	4.8%	13.1%	20.8%
<b>United States</b>	<b>29.2%</b>	<b>5.5%</b>	<b>13.0%</b>	<b>27.5%</b>	<b>13.2%</b>	<b>11.5%</b>
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
<b>Chile</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Colombia</b>	<b>26.8%</b>	<b>7.8%</b>	<b>25.4%</b>	<b>14.9%</b>	<b>10.0%</b>	<b>15.1%</b>
<b>Costa Rica</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Czechia</b>	<b>30.4%</b>	<b>8.5%</b>	<b>10.3%</b>	<b>14.1%</b>	<b>18.2%</b>	<b>18.6%</b>
<b>Denmark</b>	<b>8.3%</b>	<b>53.2%</b>	<b>5.1%</b>	<b>26.8%</b>	<b>3.3%</b>	<b>3.3%</b>
<b>Estonia</b>	<b>37.9%</b>	<b>9.0%</b>	<b>6.1%</b>	<b>15.4%</b>	<b>15.4%</b>	<b>16.2%</b>
<b>Finland</b>	<b>18.1%</b>	<b>26.7%</b>	<b>13.0%</b>	<b>28.7%</b>	<b>6.9%</b>	<b>6.5%</b>
<b>France</b>	<b>14.1%</b>	<b>18.5%</b>	<b>19.2%</b>	<b>0.7%</b>	<b>19.4%</b>	<b>28.2%</b>
<b>Greece</b>	<b>5.0%</b>	<b>2.2%</b>	<b>20.7%</b>	<b>0.0%</b>	<b>31.2%</b>	<b>40.9%</b>
<b>Hungary</b>	<b>12.8%</b>	<b>11.9%</b>	<b>28.1%</b>	<b>5.0%</b>	<b>18.6%</b>	<b>23.5%</b>
<b>Iceland</b>	<b>32.6%</b>	<b>21.8%</b>	<b>12.2%</b>	<b>0.8%</b>	<b>10.2%</b>	<b>22.3%</b>
<b>Ireland</b>	<b>0.9%</b>	<b>41.6%</b>	<b>9.1%</b>	<b>0.0%</b>	<b>24.0%</b>	<b>24.4%</b>
<b>Israel</b>	<b>38.9%</b>	<b>16.3%</b>	<b>11.1%</b>	<b>0.3%</b>	<b>7.3%</b>	<b>26.1%</b>
<b>Italy</b>	<b>7.0%</b>	<b>5.0%</b>	<b>15.8%</b>	<b>48.1%</b>	<b>12.1%</b>	<b>12.0%</b>
<b>Japan</b>	<b>15.7%</b>	<b>26.8%</b>	<b>9.1%</b>	<b>15.9%</b>	<b>15.6%</b>	<b>16.9%</b>
<b>Korea</b>	<b>26.3%</b>	<b>25.1%</b>	<b>14.5%</b>	<b>3.9%</b>	<b>13.9%</b>	<b>16.3%</b>
<b>Latvia</b>	<b>35.3%</b>	<b>11.3%</b>	<b>6.1%</b>	<b>12.0%</b>	<b>17.6%</b>	<b>17.7%</b>
<b>Lithuania</b>	<b>36.2%</b>	<b>12.8%</b>	<b>5.7%</b>	<b>18.7%</b>	<b>9.2%</b>	<b>17.3%</b>
<b>Luxembourg</b>	<b>12.0%</b>	<b>15.2%</b>	<b>20.9%</b>	<b>0.7%</b>	<b>16.1%</b>	<b>35.0%</b>
<b>Netherlands</b>	<b>31.1%</b>	<b>27.5%</b>	<b>4.6%</b>	<b>2.5%</b>	<b>12.0%</b>	<b>22.3%</b>
<b>New Zealand<sup>1</sup></b>	<b>0.0%</b>	<b>0.0%</b>	<b>24.7%</b>	<b>0.0%</b>	<b>31.0%</b>	<b>44.3%</b>
<b>Norway</b>	<b>21.3%</b>	<b>28.2%</b>	<b>8.2%</b>	<b>14.3%</b>	<b>12.3%</b>	<b>15.8%</b>
<b>Poland</b>	<b>24.4%</b>	<b>19.1%</b>	<b>9.8%</b>	<b>16.8%</b>	<b>15.6%</b>	<b>14.3%</b>
<b>Portugal</b>	<b>14.1%</b>	<b>11.3%</b>	<b>26.8%</b>	<b>6.8%</b>	<b>17.2%</b>	<b>23.8%</b>
<b>Slovak Republic</b>	<b>39.1%</b>	<b>9.4%</b>	<b>14.2%</b>	<b>3.0%</b>	<b>15.8%</b>	<b>18.5%</b>
<b>Slovenia</b>	<b>36.1%</b>	<b>9.5%</b>	<b>8.4%</b>	<b>13.4%</b>	<b>14.4%</b>	<b>18.2%</b>
<b>Sweden</b>	<b>23.8%</b>	<b>27.0%</b>	<b>3.5%</b>	<b>28.4%</b>	<b>8.6%</b>	<b>8.6%</b>
<b>Türkiye<sup>1</sup></b>	<b>6.3%</b>	<b>2.5%</b>	<b>33.3%</b>	<b>0.9%</b>	<b>21.0%</b>	<b>36.0%</b>
<b>United Kingdom</b>	<b>24.1%</b>	<b>33.2%</b>	<b>8.2%</b>	<b>2.0%</b>	<b>9.0%</b>	<b>23.5%</b>
<b>OECD34</b>	<b>23.2%</b>	<b>14.7%</b>	<b>14.2%</b>	<b>19.7%</b>	<b>13.8%</b>	<b>14.5%</b>
<b>EU27</b>	<b>18.4%</b>	<b>20.8%</b>	<b>16.9%</b>	<b>15.2%</b>	<b>13.6%</b>	<b>15.1%</b>
<i>Local government alone</i>	16.0%	21.9%	14.6%	15.7%	14.2%	17.5%

\* COFOG: Classification of the Functions of Government

\*\* Social protection expenditure includes both capital and current expenditure.

\*\*\* Other: defence; public order and safety; housing and community amenities; recreation, culture and religion; environment protection.

1. Data from IMF Government Finance Statistics.

# Breakdown of subnational government expenditure by area (COFOG)\* as % of GDP

2022 (% of GDP)	Education	Social protection**	General services	Health	Economic affairs	Other***
<b>Federal and quasi-federal countries</b>						
<b>Australia</b>	<b>3.1%</b>	<b>1.3%</b>	<b>2.0%</b>	<b>4.5%</b>	<b>4.2%</b>	<b>3.7%</b>
<i>Local government alone</i>	0.0%	0.1%	0.7%	0.0%	0.8%	1.1%
<b>Austria</b>	<b>3.0%</b>	<b>4.0%</b>	<b>2.3%</b>	<b>5.2%</b>	<b>2.3%</b>	<b>1.3%</b>
<i>Local government alone</i>	1.5%	1.9%	1.4%	2.1%	1.1%	0.9%
<b>Belgium</b>	<b>7.0%</b>	<b>6.0%</b>	<b>4.5%</b>	<b>1.3%</b>	<b>4.0%</b>	<b>3.6%</b>
<i>Local government alone</i>	1.3%	1.4%	1.3%	0.1%	0.6%	2.1%
<b>Canada</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Germany</b>	<b>4.8%</b>	<b>6.1%</b>	<b>4.8%</b>	<b>1.0%</b>	<b>3.4%</b>	<b>3.3%</b>
<i>Local government alone</i>	1.5%	2.7%	1.4%	0.2%	1.5%	1.3%
<b>Mexico</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Spain</b>	<b>4.1%</b>	<b>1.8%</b>	<b>5.8%</b>	<b>6.4%</b>	<b>2.7%</b>	<b>3.2%</b>
<i>Local government alone</i>	0.2%	0.7%	2.3%	0.1%	1.2%	2.1%
<b>Switzerland</b>	<b>5.4%</b>	<b>4.3%</b>	<b>2.9%</b>	<b>2.2%</b>	<b>2.7%</b>	<b>2.9%</b>
<i>Local government alone</i>	2.1%	1.3%	0.9%	0.3%	0.9%	1.5%
<b>United States</b>	<b>5.3%</b>	<b>1.0%</b>	<b>2.3%</b>	<b>5.0%</b>	<b>2.4%</b>	<b>2.1%</b>
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
<b>Chile</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Colombia</b>	<b>2.4%</b>	<b>0.7%</b>	<b>2.3%</b>	<b>1.3%</b>	<b>0.9%</b>	<b>1.3%</b>
<b>Costa Rica</b>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Czechia</b>	<b>3.6%</b>	<b>1.0%</b>	<b>1.2%</b>	<b>1.7%</b>	<b>2.2%</b>	<b>2.2%</b>
<b>Denmark</b>	<b>2.5%</b>	<b>15.9%</b>	<b>1.5%</b>	<b>8.0%</b>	<b>1.0%</b>	<b>1.0%</b>
<b>Estonia</b>	<b>3.7%</b>	<b>0.9%</b>	<b>0.6%</b>	<b>1.5%</b>	<b>1.5%</b>	<b>1.6%</b>
<b>Finland</b>	<b>3.9%</b>	<b>5.7%</b>	<b>2.8%</b>	<b>6.1%</b>	<b>1.5%</b>	<b>1.4%</b>
<b>France</b>	<b>1.6%</b>	<b>2.0%</b>	<b>2.1%</b>	<b>0.1%</b>	<b>2.2%</b>	<b>3.1%</b>
<b>Greece</b>	<b>0.2%</b>	<b>0.1%</b>	<b>0.8%</b>	<b>0.0%</b>	<b>1.2%</b>	<b>1.6%</b>
<b>Hungary</b>	<b>0.8%</b>	<b>0.7%</b>	<b>1.7%</b>	<b>0.3%</b>	<b>1.1%</b>	<b>1.4%</b>
<b>Iceland</b>	<b>4.6%</b>	<b>3.1%</b>	<b>1.7%</b>	<b>0.1%</b>	<b>1.4%</b>	<b>3.1%</b>
<b>Ireland</b>	<b>0.0%</b>	<b>0.9%</b>	<b>0.2%</b>	<b>0.0%</b>	<b>0.5%</b>	<b>0.5%</b>
<b>Israel</b>	<b>2.1%</b>	<b>0.9%</b>	<b>0.6%</b>	<b>0.0%</b>	<b>0.4%</b>	<b>1.4%</b>
<b>Italy</b>	<b>1.0%</b>	<b>0.7%</b>	<b>2.2%</b>	<b>6.7%</b>	<b>1.7%</b>	<b>1.7%</b>
<b>Japan</b>	<b>2.7%</b>	<b>4.6%</b>	<b>1.6%</b>	<b>2.7%</b>	<b>2.7%</b>	<b>2.9%</b>
<b>Korea</b>	<b>4.2%</b>	<b>4.0%</b>	<b>2.3%</b>	<b>0.6%</b>	<b>2.2%</b>	<b>2.6%</b>
<b>Latvia</b>	<b>3.8%</b>	<b>1.2%</b>	<b>0.7%</b>	<b>1.3%</b>	<b>1.9%</b>	<b>1.9%</b>
<b>Lithuania</b>	<b>3.2%</b>	<b>1.1%</b>	<b>0.5%</b>	<b>1.7%</b>	<b>0.8%</b>	<b>1.5%</b>
<b>Luxembourg</b>	<b>0.6%</b>	<b>0.8%</b>	<b>1.1%</b>	<b>0.0%</b>	<b>0.8%</b>	<b>1.8%</b>
<b>Netherlands</b>	<b>3.9%</b>	<b>3.5%</b>	<b>0.6%</b>	<b>0.3%</b>	<b>1.5%</b>	<b>2.8%</b>
<b>New Zealand<sup>1</sup></b>	<b>0.0%</b>	<b>0.0%</b>	<b>1.1%</b>	<b>0.0%</b>	<b>1.4%</b>	<b>1.9%</b>
<b>Norway</b>	<b>2.7%</b>	<b>3.5%</b>	<b>1.0%</b>	<b>1.8%</b>	<b>1.5%</b>	<b>2.0%</b>
<b>Poland</b>	<b>3.3%</b>	<b>2.6%</b>	<b>1.3%</b>	<b>2.3%</b>	<b>2.1%</b>	<b>1.9%</b>
<b>Portugal</b>	<b>0.9%</b>	<b>0.7%</b>	<b>1.7%</b>	<b>0.4%</b>	<b>1.1%</b>	<b>1.5%</b>
<b>Slovak Republic</b>	<b>3.1%</b>	<b>0.7%</b>	<b>1.1%</b>	<b>0.2%</b>	<b>1.3%</b>	<b>1.5%</b>
<b>Slovenia</b>	<b>3.3%</b>	<b>0.9%</b>	<b>0.8%</b>	<b>1.2%</b>	<b>1.3%</b>	<b>1.6%</b>
<b>Sweden</b>	<b>5.7%</b>	<b>6.5%</b>	<b>0.9%</b>	<b>6.9%</b>	<b>2.1%</b>	<b>2.1%</b>
<b>Türkiye<sup>1</sup></b>	<b>0.2%</b>	<b>0.1%</b>	<b>1.0%</b>	<b>0.0%</b>	<b>0.6%</b>	<b>1.1%</b>
<b>United Kingdom</b>	<b>2.2%</b>	<b>3.0%</b>	<b>0.8%</b>	<b>0.2%</b>	<b>0.8%</b>	<b>2.1%</b>
<b>OECD34</b>	<b>3.7%</b>	<b>2.3%</b>	<b>2.3%</b>	<b>3.1%</b>	<b>2.2%</b>	<b>2.3%</b>
<b>EU27</b>	<b>3.1%</b>	<b>3.5%</b>	<b>2.9%</b>	<b>2.6%</b>	<b>2.3%</b>	<b>2.5%</b>
<i>Local government alone</i>	1.7%	2.4%	1.6%	1.7%	1.5%	1.9%

\* COFOG: Classification of the Functions of Government.

\*\* Social protection expenditure includes both capital and current expenditure.

\*\*\* Other: defence; public order and safety; housing and community amenities; recreation, culture and religion; environment protection.

1. Data from IMF Government Finance Statistics.

# Public investment

2023	USD billion	USD per capita	% GDP	% total expenditure
<b>Federal and quasi-federal countries</b>				
Australia	80.0	3,003	4.1%	10.6%
Austria	24.5	2,687	3.8%	7.2%
Belgium	23.7	2,014	2.9%	5.5%
Canada	94.2	2,351	3.6%	8.5%
Germany	160.6	1,900	2.8%	5.8%
Mexico	51.4	398	1.6%	5.8%
Spain	75.3	1,555	2.9%	6.4%
Switzerland	26.0	2,919	3.2%	9.7%
United States	945.3	2,804	3.4%	8.7%
<b>Unitary countries</b>				
Chile <sup>1</sup>	11.1	557	1.7%	6.3%
Colombia <sup>1</sup>	26.3	515	2.4%	6.6%
Costa Rica	2.1	392	1.4%	3.5%
Czechia	28.5	2,623	4.9%	11.2%
Denmark	13.4	2,260	3.1%	6.5%
Estonia	4.3	3,170	6.8%	15.5%
Finland	14.4	2,577	4.2%	7.5%
France	173.1	2,532	4.3%	7.6%
Greece	16.7	1,579	3.9%	7.9%
Hungary	23.1	2,403	5.3%	10.8%
Iceland	1.2	3,220	4.1%	8.9%
Ireland	15.5	2,919	2.3%	10.3%
Israel	16.7	1,701	3.2%	8.0%
Italy	109.7	1,860	3.2%	6.0%
Japan	248.3	1,997	4.0%	9.8%
Korea	139.7	2,700	4.8%	13.7%
Latvia	4.8	2,546	6.1%	14.0%
Lithuania	6.3	2,194	4.3%	11.5%
Luxembourg	4.7	6,988	4.9%	10.5%
Netherlands	42.2	2,363	3.0%	7.0%
New Zealand	14.5	2,766	5.1%	11.6%
Norway	28.4	5,143	5.1%	11.0%
Poland	87.1	2,314	5.1%	10.8%
Portugal	13.2	1,245	2.6%	6.2%
Slovak Republic	8.8	1,618	3.7%	7.7%
Slovenia	6.2	2,927	5.4%	11.7%
Sweden	37.1	3,499	5.2%	10.6%
Türkiye <sup>1</sup>	113.4	1,329	3.1%	8.9%
United Kingdom	125.9	1,838	3.2%	6.7%
<b>OECD38*</b>	<b>2,817.7</b>	<b>2,028</b>	<b>3.5%</b>	<b>8.3%</b>
<b>EU27*</b>	<b>940.3</b>	<b>2,085</b>	<b>3.5%</b>	<b>7.2%</b>

1. Data from IMF Government Finance Statistics.

\* Data in USD billion corresponds to the totals for OECD38 and EU27.

# Subnational government investment

2023	USD billion	USD per capita	% GDP	% subnational expenditure	% public investment*
<b>Federal and quasi-federal countries</b>					
<b>Australia</b>	<b>62.0</b>	2,327	3.2%	17.7%	77.5%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Austria</b>	<b>10.5</b>	1,153	1.6%	8.6%	42.9%
<i>Local government alone</i>	7.1	777	1.1%	11.9%	28.9%
<b>Belgium</b>	<b>19.0</b>	1,617	2.3%	8.6%	80.3%
<i>Local government alone</i>	6.8	573	0.8%	11.8%	28.5%
<b>Canada</b>	<b>83.4</b>	2,082	3.2%	10.1%	88.6%
<i>Local government alone</i>	35.8	892	1.4%	16.6%	38.0%
<b>Germany</b>	<b>106.5</b>	1,261	1.8%	8.0%	66.3%
<i>Local government alone</i>	60.0	710	1.0%	11.6%	37.4%
<b>Mexico</b>	<b>35.7</b>	276	1.1%	9.5%	69.4%
<i>Local government alone</i>	15.6	121	0.5%	25.2%	30.4%
<b>Spain</b>	<b>56.4</b>	1,167	2.2%	9.4%	75.0%
<i>Local government alone</i>	22.1	456	0.9%	13.3%	29.3%
<b>Switzerland</b>	<b>17.1</b>	1,917	2.1%	10.3%	65.7%
<i>Local government alone</i>	7.4	832	0.9%	13.0%	28.5%
<b>United States</b>	<b>518.8</b>	1,539	1.9%	10.5%	54.9%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>					
<b>Chile<sup>1</sup></b>	<b>1.5</b>	76	0.2%	5.8%	13.6%
<b>Colombia<sup>1</sup></b>	<b>17.0</b>	334	1.6%	14.0%	64.8%
<b>Costa Rica</b>	<b>0.8</b>	153	0.6%	32.9%	39.0%
<b>Czechia</b>	<b>13.0</b>	1,193	2.2%	18.4%	45.5%
<b>Denmark</b>	<b>6.0</b>	1,004	1.4%	4.3%	44.4%
<b>Estonia</b>	<b>1.1</b>	796	1.7%	16.1%	25.1%
<b>Finland</b>	<b>8.5</b>	1,533	2.5%	10.7%	59.5%
<b>France</b>	<b>92.3</b>	1,352	2.3%	20.7%	53.3%
<b>Greece</b>	<b>6.2</b>	590	1.5%	34.9%	37.4%
<b>Hungary</b>	<b>5.5</b>	570	1.3%	20.8%	23.7%
<b>Iceland</b>	<b>0.5</b>	1,393	1.8%	12.8%	43.3%
<b>Ireland</b>	<b>5.4</b>	1,024	0.8%	34.1%	35.1%
<b>Israel</b>	<b>7.7</b>	783	1.5%	25.4%	46.1%
<b>Italy</b>	<b>59.4</b>	1,008	1.7%	12.5%	54.2%
<b>Japan</b>	<b>162.1</b>	1,304	2.6%	16.7%	65.3%
<b>Korea</b>	<b>79.5</b>	1,537	2.7%	17.9%	56.9%
<b>Latvia</b>	<b>1.5</b>	822	2.0%	18.2%	32.3%
<b>Lithuania</b>	<b>1.7</b>	591	1.2%	12.6%	26.9%
<b>Luxembourg</b>	<b>2.0</b>	2,927	2.1%	37.3%	41.9%
<b>Netherlands</b>	<b>20.2</b>	1,129	1.4%	11.4%	47.8%
<b>New Zealand</b>	<b>5.5</b>	1,050	1.9%	36.2%	38.0%
<b>Norway</b>	<b>10.5</b>	1,898	1.9%	12.3%	36.9%
<b>Poland</b>	<b>42.8</b>	1,136	2.5%	18.0%	49.1%
<b>Portugal</b>	<b>5.8</b>	550	1.2%	17.8%	44.2%
<b>Slovak Republic</b>	<b>4.2</b>	767	1.8%	20.6%	47.4%
<b>Slovenia</b>	<b>2.3</b>	1,092	2.0%	22.6%	37.3%
<b>Sweden</b>	<b>18.4</b>	1,735	2.6%	10.3%	49.6%
<b>Türkiye<sup>1</sup></b>	<b>30.1</b>	353	0.8%	24.6%	26.5%
<b>United Kingdom</b>	<b>30.4</b>	444	0.8%	8.2%	24.2%
<b>OECD38*</b>	<b>1,551.5</b>	1,117	1.9%	11.9%	55.1%
<b>EU27*</b>	<b>516.1</b>	1,144	1.9%	11.5%	54.9%
<i>Local government alone</i>	415.4	921	1.6%	14.2%	44.2%

1. Data from IMF Government Finance Statistics.

\*Data in USD billion corresponds to the totals for OECD38 and EU27.

# Subnational government investment by area (COFOG)

2022 (% of subnational government investment)	Economic affairs	Education	General public services	Housing and community amenities	Environmental protection	Other*
<b>Federal and quasi-federal countries</b>						
<b>Australia</b>	<b>54.7%</b>	<b>9.3%</b>	<b>9.1%</b>	<b>4.9%</b>	<b>2.9%</b>	<b>19.1%</b>
<i>Local government alone</i>	34.4%	0.3%	30.4%	6.4%	8.0%	20.5%
<b>Austria</b>	<b>29.3%</b>	<b>18.2%</b>	<b>15.2%</b>	<b>1.7%</b>	<b>1.4%</b>	<b>34.3%</b>
<i>Local government alone</i>	32.5%	23.3%	15.3%	2.1%	0.8%	26.0%
<b>Belgium</b>	<b>32.6%</b>	<b>17.7%</b>	<b>29.1%</b>	<b>3.3%</b>	<b>5.2%</b>	<b>12.0%</b>
<i>Local government alone</i>	31.2%	12.0%	13.4%	6.4%	10.4%	26.6%
<b>Canada</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Germany</b>	<b>25.5%</b>	<b>22.4%</b>	<b>28.7%</b>	<b>3.6%</b>	<b>4.0%</b>	<b>15.8%</b>
<i>Local government alone</i>	27.0%	28.5%	14.5%	6.1%	6.0%	17.9%
<b>Mexico</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Spain</b>	<b>35.7%</b>	<b>9.8%</b>	<b>16.6%</b>	<b>6.8%</b>	<b>5.9%</b>	<b>25.2%</b>
<i>Local government alone</i>	46.3%	3.5%	11.3%	10.9%	7.1%	20.9%
<b>Switzerland</b>	<b>23.5%</b>	<b>20.2%</b>	<b>36.6%</b>	<b>3.4%</b>	<b>4.7%</b>	<b>11.6%</b>
<i>Local government alone</i>	28.2%	29.9%	9.6%	7.5%	8.8%	16.0%
<b>United States</b>	<b>39.2%</b>	<b>32.5%</b>	<b>7.8%</b>	<b>7.3%</b>	<b>0.0%</b>	<b>13.2%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>						
<b>Chile</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
<b>Colombia</b>	<b>40.4%</b>	<b>6.0%</b>	<b>8.1%</b>	<b>12.0%</b>	<b>12.3%</b>	<b>21.1%</b>
<b>Costa Rica</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
<b>Czechia</b>	<b>34.8%</b>	<b>17.5%</b>	<b>1.7%</b>	<b>5.1%</b>	<b>11.7%</b>	<b>29.2%</b>
<b>Denmark<sup>1</sup></b>	<b>20.1%</b>	<b>17.7%</b>	<b>5.1%</b>	<b>n.a.</b>	<b>1.5%</b>	<b>56.5%</b>
<b>Estonia</b>	<b>35.5%</b>	<b>29.6%</b>	<b>2.0%</b>	<b>5.6%</b>	<b>1.5%</b>	<b>25.7%</b>
<b>Finland<sup>1</sup></b>	<b>25.8%</b>	<b>25.6%</b>	<b>13.0%</b>	<b>n.a.</b>	<b>0.2%</b>	<b>36.2%</b>
<b>France</b>	<b>29.5%</b>	<b>14.0%</b>	<b>15.1%</b>	<b>15.9%</b>	<b>9.6%</b>	<b>15.9%</b>
<b>Greece</b>	<b>73.8%</b>	<b>0.1%</b>	<b>2.4%</b>	<b>7.2%</b>	<b>9.9%</b>	<b>6.5%</b>
<b>Hungary</b>	<b>26.8%</b>	<b>5.0%</b>	<b>25.8%</b>	<b>8.4%</b>	<b>11.2%</b>	<b>22.9%</b>
<b>Iceland</b>	<b>45.3%</b>	<b>18.5%</b>	<b>3.9%</b>	<b>11.5%</b>	<b>1.3%</b>	<b>19.5%</b>
<b>Ireland</b>	<b>24.2%</b>	<b>0.0%</b>	<b>3.4%</b>	<b>11.9%</b>	<b>2.8%</b>	<b>57.7%</b>
<b>Israel</b>	<b>23.6%</b>	<b>33.3%</b>	<b>6.4%</b>	<b>13.6%</b>	<b>3.9%</b>	<b>19.3%</b>
<b>Italy</b>	<b>30.9%</b>	<b>10.7%</b>	<b>23.4%</b>	<b>7.8%</b>	<b>8.6%</b>	<b>18.6%</b>
<b>Japan</b>	<b>47.8%</b>	<b>9.5%</b>	<b>6.3%</b>	<b>9.8%</b>	<b>16.2%</b>	<b>10.3%</b>
<b>Korea</b>	<b>31.0%</b>	<b>15.3%</b>	<b>8.6%</b>	<b>18.9%</b>	<b>9.9%</b>	<b>16.3%</b>
<b>Latvia<sup>1</sup></b>	<b>37.8%</b>	<b>24.0%</b>	<b>n.a.</b>	<b>14.8%</b>	<b>2.6%</b>	<b>23.5%</b>
<b>Lithuania</b>	<b>35.6%</b>	<b>16.8%</b>	<b>0.9%</b>	<b>17.4%</b>	<b>2.3%</b>	<b>26.9%</b>
<b>Luxembourg</b>	<b>18.7%</b>	<b>14.5%</b>	<b>10.9%</b>	<b>8.1%</b>	<b>18.0%</b>	<b>29.9%</b>
<b>Netherlands</b>	<b>27.5%</b>	<b>31.4%</b>	<b>0.3%</b>	<b>1.6%</b>	<b>21.9%</b>	<b>17.5%</b>
<b>New Zealand</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
<b>Norway</b>	<b>25.2%</b>	<b>20.0%</b>	<b>3.9%</b>	<b>16.7%</b>	<b>9.6%</b>	<b>24.5%</b>
<b>Poland<sup>1</sup></b>	<b>56.7%</b>	<b>9.9%</b>	<b>4.2%</b>	<b>n.a.</b>	<b>6.9%</b>	<b>25.0%</b>
<b>Portugal</b>	<b>36.1%</b>	<b>4.9%</b>	<b>11.2%</b>	<b>11.7%</b>	<b>7.1%</b>	<b>29.0%</b>
<b>Slovak Republic</b>	<b>35.0%</b>	<b>17.0%</b>	<b>6.2%</b>	<b>16.6%</b>	<b>6.7%</b>	<b>18.5%</b>
<b>Slovenia</b>	<b>33.2%</b>	<b>14.8%</b>	<b>6.6%</b>	<b>11.9%</b>	<b>11.4%</b>	<b>22.2%</b>
<b>Sweden</b>	<b>22.9%</b>	<b>19.5%</b>	<b>10.0%</b>	<b>8.1%</b>	<b>5.2%</b>	<b>34.4%</b>
<b>Türkiye</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
<b>United Kingdom</b>	<b>32.9%</b>	<b>7.7%</b>	<b>8.4%</b>	<b>38.2%</b>	<b>5.3%</b>	<b>7.5%</b>
<b>OECD32</b>	<b>37.3%</b>	<b>20.7%</b>	<b>11.4%</b>	<b>9.0%</b>	<b>5.6%</b>	<b>16.0%</b>
<b>EU27</b>	<b>30.5%</b>	<b>16.5%</b>	<b>17.6%</b>	<b>7.5%</b>	<b>7.1%</b>	<b>20.8%</b>
<i>Local government alone</i>	31.6%	16.8%	12.7%	9.0%	8.3%	21.7%

\* Other: defence; public order and safety; health; recreation, culture and religion; social protection.

1. Due to negative values (disinvestment), "General public services" and "Housing and community amenities" are not taken into account for the breakdown of investment by function for specific countries.

# Public revenue

2023	USD billion	USD per capita	% GDP
<b>Federal and quasi-federal countries</b>			
Australia	713.2	26,759	36.5%
Austria	322.5	35,315	50.1%
Belgium	400.5	33,999	49.2%
Canada	1,109.1	27,671	42.9%
Germany	2,645.4	31,302	45.9%
Mexico	735.5	5,687	22.8%
Spain	1,079.2	22,305	41.9%
Switzerland	268.7	30,135	33.4%
United States	8,746.5	25,943	31.6%
<b>Unitary countries</b>			
Chile <sup>1</sup>	161.8	8,108	25.1%
Colombia <sup>1</sup>	380.5	7,458	34.7%
Costa Rica	57.2	10,865	39.9%
Czechia	232.2	21,350	40.2%
Denmark	219.9	36,964	50.1%
Estonia	26.0	19,031	40.5%
Finland	182.2	32,664	53.0%
France	2,053.9	30,077	51.6%
Greece	206.4	19,564	48.2%
Hungary	184.5	19,238	42.4%
Iceland	13.0	34,191	43.0%
Ireland	160.9	30,387	24.3%
Israel	183.9	18,682	35.0%
Italy	1,595.5	27,049	46.7%
Japan	2,382.2	19,157	38.3%
Korea	998.7	19,313	34.5%
Latvia	32.4	17,225	41.3%
Lithuania	53.6	18,680	36.7%
Luxembourg	43.9	65,697	46.2%
Netherlands	599.8	33,549	42.8%
New Zealand	115.3	22,048	40.8%
Norway	350.6	63,511	63.2%
Poland	713.5	18,960	41.6%
Portugal	218.3	20,641	43.5%
Slovak Republic	102.1	18,705	42.8%
Slovenia	50.2	23,692	43.9%
Sweden	344.2	32,477	48.6%
Türkiye <sup>1</sup>	1,093.4	12,814	30.3%
United Kingdom	1,628.7	23,780	41.1%
<b>OECD38*</b>	<b>30,405.4</b>	<b>21,886</b>	<b>37.4%</b>
<b>EU27*</b>	<b>12,078.1</b>	<b>26,785</b>	<b>45.6%</b>

1. Data from IMF Government Finance Statistics.

\*Data in USD billion corresponds to the totals for OECD38 and EU27.

# Public tax revenue

2023	USD billion	USD per capita	% GDP	% total public revenue
<b>Federal and quasi-federal countries</b>				
Australia	587.8	22,053	30.0%	82.4%
Austria	178.9	19,595	27.8%	55.5%
Belgium	237.5	20,164	29.2%	59.3%
Canada	777.4	19,395	30.1%	70.1%
Germany	1,336.5	15,814	23.2%	50.5%
Mexico	485.0	3,751	15.0%	65.9%
Spain	608.4	12,575	23.6%	56.4%
Switzerland	163.7	18,366	20.4%	60.9%
United States	5,435.6	16,123	19.6%	62.1%
<b>Unitary countries</b>				
Chile <sup>1</sup>	125.7	6,297	19.5%	77.7%
Colombia <sup>1</sup>	233.1	4,569	21.3%	61.3%
Costa Rica	24.3	4,620	17.0%	42.5%
Czechia	107.6	9,890	18.6%	46.3%
Denmark	190.9	32,101	43.5%	86.8%
Estonia	13.9	10,146	21.6%	53.3%
Finland	103.8	18,612	30.2%	57.0%
France	1,164.1	17,047	29.2%	56.7%
Greece	117.9	11,177	27.5%	57.1%
Hungary	107.9	11,246	24.8%	58.5%
Iceland	9.9	26,126	32.9%	76.4%
Ireland	121.7	22,975	18.4%	75.6%
Israel	130.6	13,269	24.8%	71.0%
Italy	985.2	16,703	28.8%	61.8%
Japan	1,306.3	10,504	21.0%	54.8%
Korea	558.8	10,805	19.3%	55.9%
Latvia	17.4	9,250	22.2%	53.7%
Lithuania	31.8	11,078	21.8%	59.3%
Luxembourg	27.4	41,097	28.9%	62.6%
Netherlands	364.8	20,407	26.1%	60.8%
New Zealand	91.8	17,542	32.5%	79.6%
Norway	179.7	32,551	32.4%	51.3%
Poland	369.7	9,825	21.6%	51.8%
Portugal	125.8	11,889	25.1%	57.6%
Slovak Republic	47.2	8,642	19.8%	46.2%
Slovenia	23.8	11,230	20.8%	47.4%
Sweden	273.2	25,774	38.5%	79.4%
Türkiye <sup>1</sup>	677.4	7,939	18.8%	62.0%
United Kingdom	1,148.1	16,763	28.9%	70.5%
<b>OECD38*</b>	<b>18,490.7</b>	<b>13,310</b>	<b>22.7%</b>	<b>60.8%</b>
<b>EU27*</b>	<b>6,930.0</b>	<b>15,368</b>	<b>26.1%</b>	<b>57.4%</b>

1. Data from IMF Government Finance Statistics.

\*Data in USD billion corresponds to the totals for OECD38 and EU27.

# Subnational government revenue

2023	USD billion	USD per capita	% GDP	% public revenue
<b>Federal and quasi-federal countries</b>				
<b>Australia</b>	<b>310.7</b>	<b>11,657</b>	<b>15.9%</b>	<b>43.6%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Austria</b>	<b>118.7</b>	<b>12,997</b>	<b>18.4%</b>	<b>36.8%</b>
<i>Local government alone</i>	56.3	6,167	8.7%	17.5%
<b>Belgium</b>	<b>211.6</b>	<b>17,966</b>	<b>26.0%</b>	<b>52.8%</b>
<i>Local government alone</i>	57.4	4,875	7.1%	14.3%
<b>Canada</b>	<b>805.7</b>	<b>20,101</b>	<b>31.2%</b>	<b>72.6%</b>
<i>Local government alone</i>	222.5	5,552	8.6%	20.1%
<b>Germany</b>	<b>1,301.1</b>	<b>15,396</b>	<b>22.6%</b>	<b>49.2%</b>
<i>Local government alone</i>	503.5	5,957	8.7%	19.0%
<b>Mexico</b>	<b>393.2</b>	<b>3,041</b>	<b>12.2%</b>	<b>53.5%</b>
<i>Local government alone</i>	67.6	523	2.1%	9.2%
<b>Spain</b>	<b>574.2</b>	<b>11,867</b>	<b>22.3%</b>	<b>53.2%</b>
<i>Local government alone</i>	164.8	3,407	6.4%	15.3%
<b>Switzerland</b>	<b>166.6</b>	<b>18,692</b>	<b>20.7%</b>	<b>62.0%</b>
<i>Local government alone</i>	57.6	6,457	7.2%	21.4%
<b>United States</b>	<b>4,814.9</b>	<b>14,282</b>	<b>17.4%</b>	<b>55.0%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>				
<b>Chile<sup>1</sup></b>	<b>27.1</b>	<b>1,356</b>	<b>4.2%</b>	<b>16.7%</b>
<b>Colombia<sup>1</sup></b>	<b>128.5</b>	<b>2,518</b>	<b>11.7%</b>	<b>33.8%</b>
<b>Costa Rica</b>	<b>2.4</b>	<b>457</b>	<b>1.7%</b>	<b>4.2%</b>
<b>Czechia</b>	<b>75.3</b>	<b>6,919</b>	<b>13.0%</b>	<b>32.4%</b>
<b>Denmark</b>	<b>138.1</b>	<b>23,217</b>	<b>31.5%</b>	<b>62.8%</b>
<b>Estonia</b>	<b>6.4</b>	<b>4,675</b>	<b>10.0%</b>	<b>24.6%</b>
<b>Finland</b>	<b>76.6</b>	<b>13,738</b>	<b>22.3%</b>	<b>42.1%</b>
<b>France</b>	<b>432.1</b>	<b>6,328</b>	<b>10.9%</b>	<b>21.0%</b>
<b>Greece</b>	<b>16.7</b>	<b>1,583</b>	<b>3.9%</b>	<b>8.1%</b>
<b>Hungary</b>	<b>25.3</b>	<b>2,633</b>	<b>5.8%</b>	<b>13.7%</b>
<b>Iceland</b>	<b>3.9</b>	<b>10,197</b>	<b>12.8%</b>	<b>29.8%</b>
<b>Ireland</b>	<b>14.7</b>	<b>2,770</b>	<b>2.2%</b>	<b>9.1%</b>
<b>Israel</b>	<b>30.7</b>	<b>3,121</b>	<b>5.8%</b>	<b>16.7%</b>
<b>Italy</b>	<b>483.5</b>	<b>8,198</b>	<b>14.2%</b>	<b>30.3%</b>
<b>Japan</b>	<b>1,019.2</b>	<b>8,196</b>	<b>16.4%</b>	<b>42.8%</b>
<b>Korea</b>	<b>444.6</b>	<b>8,598</b>	<b>15.3%</b>	<b>44.5%</b>
<b>Latvia</b>	<b>8.2</b>	<b>4,367</b>	<b>10.5%</b>	<b>25.4%</b>
<b>Lithuania</b>	<b>13.7</b>	<b>4,763</b>	<b>9.4%</b>	<b>25.5%</b>
<b>Luxembourg</b>	<b>4.9</b>	<b>7,383</b>	<b>5.2%</b>	<b>11.2%</b>
<b>Netherlands</b>	<b>177.8</b>	<b>9,947</b>	<b>12.7%</b>	<b>29.6%</b>
<b>New Zealand</b>	<b>13.8</b>	<b>2,633</b>	<b>4.9%</b>	<b>11.9%</b>
<b>Norway</b>	<b>80.4</b>	<b>14,563</b>	<b>14.5%</b>	<b>22.9%</b>
<b>Poland</b>	<b>224.6</b>	<b>5,970</b>	<b>13.1%</b>	<b>31.5%</b>
<b>Portugal</b>	<b>32.3</b>	<b>3,053</b>	<b>6.4%</b>	<b>14.8%</b>
<b>Slovak Republic</b>	<b>20.5</b>	<b>3,753</b>	<b>8.6%</b>	<b>20.1%</b>
<b>Slovenia</b>	<b>10.3</b>	<b>4,881</b>	<b>9.0%</b>	<b>20.6%</b>
<b>Sweden</b>	<b>171.6</b>	<b>16,191</b>	<b>24.2%</b>	<b>49.9%</b>
<b>Türkiye<sup>1</sup></b>	<b>114.7</b>	<b>1,344</b>	<b>3.2%</b>	<b>10.5%</b>
<b>United Kingdom</b>	<b>355.4</b>	<b>5,189</b>	<b>9.0%</b>	<b>21.8%</b>
<b>OECD38*</b>	<b>12,850.1</b>	<b>9,250</b>	<b>15.8%</b>	<b>42.3%</b>
<b>EU27*</b>	<b>4,388.3</b>	<b>9,732</b>	<b>16.5%</b>	<b>36.3%</b>
<i>Local government alone</i>	2,883.4	6,394	10.9%	23.9%

1. Data from IMF Government Finance Statistics.

\*Data in USD billion corresponds to the totals for OECD38 and EU27.

# Subnational government revenue by type

2023 (% of subnational government revenue)	Taxes	Grants and subsidies	Tariffs and fees	Property income	Social contributions
<b>Federal and quasi-federal countries</b>					
<b>Australia<sup>1</sup></b>	<b>34.5%</b>	<b>45.1%</b>	<b>11.0%</b>	<b>9.4%</b>	<b>0.0%</b>
<i>Local government alone</i>	37.9%	34.0%	26.7%	1.4%	0.0%
<b>Austria</b>	<b>10.3%</b>	<b>74.1%</b>	<b>11.5%</b>	<b>1.8%</b>	<b>2.2%</b>
<i>Local government alone</i>	14.9%	66.1%	15.8%	2.0%	1.3%
<b>Belgium</b>	<b>24.6%</b>	<b>58.7%</b>	<b>8.3%</b>	<b>2.0%</b>	<b>6.4%</b>
<i>Local government alone</i>	28.4%	52.9%	11.0%	3.0%	4.6%
<b>Canada</b>	<b>51.3%</b>	<b>27.7%</b>	<b>12.5%</b>	<b>6.8%</b>	<b>1.6%</b>
<i>Local government alone</i>	34.5%	50.2%	13.4%	1.9%	0.0%
<b>Germany</b>	<b>55.0%</b>	<b>28.4%</b>	<b>11.5%</b>	<b>1.3%</b>	<b>3.7%</b>
<i>Local government alone</i>	36.7%	44.9%	15.6%	1.5%	1.3%
<b>Mexico</b>	<b>8.9%</b>	<b>90.3%</b>	<b>0.0%</b>	<b>0.8%</b>	<b>0.0%</b>
<i>Local government alone</i>	14.7%	84.4%	0.0%	0.9%	0.0%
<b>Spain</b>	<b>38.8%</b>	<b>52.9%</b>	<b>7.1%</b>	<b>1.0%</b>	<b>0.2%</b>
<i>Local government alone</i>	44.7%	43.8%	9.4%	1.8%	0.4%
<b>Switzerland</b>	<b>54.6%</b>	<b>25.1%</b>	<b>17.3%</b>	<b>2.7%</b>	<b>0.2%</b>
<i>Local government alone</i>	60.5%	17.9%	19.1%	2.4%	0.2%
<b>United States</b>	<b>51.6%</b>	<b>25.4%</b>	<b>20.5%</b>	<b>2.0%</b>	<b>0.4%</b>
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>					
<b>Chile<sup>1</sup></b>	<b>43.6%</b>	<b>52.0%</b>	<b>3.8%</b>	<b>0.6%</b>	<b>0.0%</b>
<b>Colombia<sup>1</sup></b>	<b>32.2%</b>	<b>51.2%</b>	<b>7.8%</b>	<b>8.7%</b>	<b>0.1%</b>
<b>Costa Rica</b>	<b>40.8%</b>	<b>22.1%</b>	<b>33.1%</b>	<b>3.0%</b>	<b>0.9%</b>
<b>Czechia</b>	<b>2.8%</b>	<b>83.4%</b>	<b>11.2%</b>	<b>2.3%</b>	<b>0.2%</b>
<b>Denmark</b>	<b>37.6%</b>	<b>56.7%</b>	<b>4.8%</b>	<b>0.9%</b>	<b>0.1%</b>
<b>Estonia</b>	<b>1.9%</b>	<b>88.1%</b>	<b>9.3%</b>	<b>0.4%</b>	<b>0.3%</b>
<b>Finland</b>	<b>21.5%</b>	<b>57.0%</b>	<b>18.5%</b>	<b>3.0%</b>	<b>0.0%</b>
<b>France</b>	<b>55.0%</b>	<b>28.4%</b>	<b>15.0%</b>	<b>1.4%</b>	<b>0.3%</b>
<b>Greece</b>	<b>22.5%</b>	<b>67.3%</b>	<b>9.4%</b>	<b>0.8%</b>	<b>0.0%</b>
<b>Hungary</b>	<b>34.0%</b>	<b>49.6%</b>	<b>12.0%</b>	<b>4.1%</b>	<b>0.2%</b>
<b>Iceland</b>	<b>76.8%</b>	<b>10.2%</b>	<b>8.9%</b>	<b>4.1%</b>	<b>0.0%</b>
<b>Ireland</b>	<b>14.7%</b>	<b>69.1%</b>	<b>11.8%</b>	<b>0.2%</b>	<b>4.1%</b>
<b>Israel</b>	<b>43.0%</b>	<b>51.2%</b>	<b>4.1%</b>	<b>0.7%</b>	<b>1.1%</b>
<b>Italy</b>	<b>28.1%</b>	<b>59.9%</b>	<b>10.2%</b>	<b>1.3%</b>	<b>0.4%</b>
<b>Japan</b>	<b>46.2%</b>	<b>46.9%</b>	<b>5.4%</b>	<b>0.6%</b>	<b>0.9%</b>
<b>Korea</b>	<b>31.6%</b>	<b>60.6%</b>	<b>5.6%</b>	<b>0.8%</b>	<b>1.4%</b>
<b>Latvia</b>	<b>52.2%</b>	<b>36.3%</b>	<b>9.4%</b>	<b>1.0%</b>	<b>1.2%</b>
<b>Lithuania</b>	<b>3.6%</b>	<b>89.1%</b>	<b>5.6%</b>	<b>1.2%</b>	<b>0.5%</b>
<b>Luxembourg</b>	<b>32.7%</b>	<b>52.9%</b>	<b>12.2%</b>	<b>2.1%</b>	<b>0.1%</b>
<b>Netherlands</b>	<b>9.6%</b>	<b>75.2%</b>	<b>11.3%</b>	<b>1.9%</b>	<b>2.0%</b>
<b>New Zealand</b>	<b>47.3%</b>	<b>33.9%</b>	<b>14.7%</b>	<b>4.2%</b>	<b>0.0%</b>
<b>Norway</b>	<b>36.2%</b>	<b>44.4%</b>	<b>14.0%</b>	<b>4.7%</b>	<b>0.7%</b>
<b>Poland</b>	<b>27.1%</b>	<b>62.2%</b>	<b>8.4%</b>	<b>1.7%</b>	<b>0.5%</b>
<b>Portugal</b>	<b>34.9%</b>	<b>42.4%</b>	<b>16.2%</b>	<b>2.1%</b>	<b>4.4%</b>
<b>Slovak Republic</b>	<b>5.7%</b>	<b>81.9%</b>	<b>11.1%</b>	<b>0.6%</b>	<b>0.7%</b>
<b>Slovenia</b>	<b>5.2%</b>	<b>77.4%</b>	<b>15.6%</b>	<b>0.7%</b>	<b>1.2%</b>
<b>Sweden</b>	<b>47.1%</b>	<b>38.8%</b>	<b>10.1%</b>	<b>2.1%</b>	<b>2.0%</b>
<b>Türkiye<sup>1</sup></b>	<b>6.9%</b>	<b>79.6%</b>	<b>10.6%</b>	<b>1.6%</b>	<b>1.2%</b>
<b>United Kingdom</b>	<b>18.6%</b>	<b>63.2%</b>	<b>15.7%</b>	<b>1.2%</b>	<b>1.3%</b>
<b>OECD38</b>	<b>43.3%</b>	<b>39.7%</b>	<b>13.7%</b>	<b>2.2%</b>	<b>1.1%</b>
<b>EU27</b>	<b>39.9%</b>	<b>46.0%</b>	<b>10.7%</b>	<b>1.5%</b>	<b>2.0%</b>
<i>Local government alone</i>	33.9%	51.5%	12.1%	1.6%	0.9%

1. Data from IMF Government Finance Statistics. 2022 Data for Australia.

# Subnational government tax revenue

2023	USD billion	USD per capita	% GDP	% subnational revenue	% public tax revenue
<b>Federal and quasi-federal countries</b>					
<b>Australia</b>	<b>120.6</b>	<b>4,524</b>	<b>6.2%</b>	<b>38.8%</b>	<b>20.5%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Austria</b>	<b>12.2</b>	<b>1,341</b>	<b>1.9%</b>	<b>10.3%</b>	<b>6.8%</b>
<i>Local government alone</i>	8.4	920	1.3%	14.9%	4.7%
<b>Belgium</b>	<b>52.2</b>	<b>4,427</b>	<b>6.4%</b>	<b>24.6%</b>	<b>22.0%</b>
<i>Local government alone</i>	16.3	1,387	2.0%	28.4%	6.9%
<b>Canada</b>	<b>413.6</b>	<b>10,319</b>	<b>16.0%</b>	<b>51.3%</b>	<b>53.2%</b>
<i>Local government alone</i>	76.8	1,917	3.0%	34.5%	9.9%
<b>Germany</b>	<b>715.9</b>	<b>8,471</b>	<b>12.4%</b>	<b>55.0%</b>	<b>53.6%</b>
<i>Local government alone</i>	184.7	2,185	3.2%	36.7%	13.8%
<b>Mexico</b>	<b>35.0</b>	<b>271</b>	<b>1.1%</b>	<b>8.9%</b>	<b>7.2%</b>
<i>Local government alone</i>	9.9	77	0.3%	14.7%	2.0%
<b>Spain</b>	<b>222.6</b>	<b>4,600</b>	<b>8.6%</b>	<b>38.8%</b>	<b>36.6%</b>
<i>Local government alone</i>	73.7	1,523	2.9%	44.7%	12.1%
<b>Switzerland</b>	<b>91.0</b>	<b>10,207</b>	<b>11.3%</b>	<b>54.6%</b>	<b>55.6%</b>
<i>Local government alone</i>	34.8	3,904	4.3%	60.5%	21.3%
<b>United States</b>	<b>2,484.5</b>	<b>7,369</b>	<b>9.0%</b>	<b>51.6%</b>	<b>45.7%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>					
<b>Chile<sup>1</sup></b>	<b>11.4</b>	<b>573</b>	<b>1.8%</b>	<b>42.2%</b>	<b>9.1%</b>
<b>Colombia<sup>1</sup></b>	<b>41.3</b>	<b>810</b>	<b>3.8%</b>	<b>32.2%</b>	<b>17.7%</b>
<b>Costa Rica</b>	<b>1.0</b>	<b>187</b>	<b>0.7%</b>	<b>40.8%</b>	<b>4.0%</b>
<b>Czechia</b>	<b>2.1</b>	<b>195</b>	<b>0.4%</b>	<b>2.8%</b>	<b>2.0%</b>
<b>Denmark</b>	<b>51.9</b>	<b>8,722</b>	<b>11.8%</b>	<b>37.6%</b>	<b>27.2%</b>
<b>Estonia</b>	<b>0.1</b>	<b>91</b>	<b>0.2%</b>	<b>1.9%</b>	<b>0.9%</b>
<b>Finland</b>	<b>16.5</b>	<b>2,954</b>	<b>4.8%</b>	<b>21.5%</b>	<b>15.9%</b>
<b>France</b>	<b>237.5</b>	<b>3,478</b>	<b>6.0%</b>	<b>55.0%</b>	<b>20.4%</b>
<b>Greece</b>	<b>3.8</b>	<b>356</b>	<b>0.9%</b>	<b>22.5%</b>	<b>3.2%</b>
<b>Hungary</b>	<b>8.6</b>	<b>896</b>	<b>2.0%</b>	<b>34.0%</b>	<b>8.0%</b>
<b>Iceland</b>	<b>3.0</b>	<b>7,835</b>	<b>9.9%</b>	<b>76.8%</b>	<b>30.0%</b>
<b>Ireland</b>	<b>2.2</b>	<b>408</b>	<b>0.3%</b>	<b>14.7%</b>	<b>1.8%</b>
<b>Israel</b>	<b>13.2</b>	<b>1,342</b>	<b>2.5%</b>	<b>43.0%</b>	<b>10.1%</b>
<b>Italy</b>	<b>135.9</b>	<b>2,304</b>	<b>4.0%</b>	<b>28.1%</b>	<b>13.8%</b>
<b>Japan</b>	<b>470.6</b>	<b>3,784</b>	<b>7.6%</b>	<b>46.2%</b>	<b>36.0%</b>
<b>Korea</b>	<b>140.6</b>	<b>2,718</b>	<b>4.8%</b>	<b>31.6%</b>	<b>25.2%</b>
<b>Latvia</b>	<b>4.3</b>	<b>2,280</b>	<b>5.5%</b>	<b>52.2%</b>	<b>24.6%</b>
<b>Lithuania</b>	<b>0.5</b>	<b>173</b>	<b>0.3%</b>	<b>3.6%</b>	<b>1.6%</b>
<b>Luxembourg</b>	<b>1.6</b>	<b>2,411</b>	<b>1.7%</b>	<b>32.7%</b>	<b>5.9%</b>
<b>Netherlands</b>	<b>17.1</b>	<b>955</b>	<b>1.2%</b>	<b>9.6%</b>	<b>4.7%</b>
<b>New Zealand</b>	<b>6.5</b>	<b>1,244</b>	<b>2.3%</b>	<b>47.3%</b>	<b>7.1%</b>
<b>Norway</b>	<b>29.1</b>	<b>5,278</b>	<b>5.3%</b>	<b>36.2%</b>	<b>16.2%</b>
<b>Poland</b>	<b>61.0</b>	<b>1,620</b>	<b>3.6%</b>	<b>27.1%</b>	<b>16.5%</b>
<b>Portugal</b>	<b>11.3</b>	<b>1,065</b>	<b>2.2%</b>	<b>34.9%</b>	<b>9.0%</b>
<b>Slovak Republic</b>	<b>1.2</b>	<b>213</b>	<b>0.5%</b>	<b>5.7%</b>	<b>2.5%</b>
<b>Slovenia</b>	<b>0.5</b>	<b>252</b>	<b>0.5%</b>	<b>5.2%</b>	<b>2.2%</b>
<b>Sweden</b>	<b>80.8</b>	<b>7,619</b>	<b>11.4%</b>	<b>47.1%</b>	<b>29.6%</b>
<b>Türkiye<sup>1</sup></b>	<b>8.0</b>	<b>93</b>	<b>0.2%</b>	<b>6.9%</b>	<b>1.2%</b>
<b>United Kingdom</b>	<b>66.3</b>	<b>968</b>	<b>1.7%</b>	<b>18.6%</b>	<b>5.8%</b>
<b>OECD38*</b>	<b>5,575.2</b>	<b>4,013</b>	<b>6.8%</b>	<b>43.4%</b>	<b>30.2%</b>
<b>EU27*</b>	<b>1,750.1</b>	<b>3,881</b>	<b>6.6%</b>	<b>39.9%</b>	<b>25.3%</b>
<i>Local government alone</i>	977.2	2,167	3.7%	33.9%	14.1%

1. Data from IMF Government Finance Statistics.

\*Data in USD billion corresponds to the totals for OECD38 and EU27.

# Subnational government property tax revenue

2023	USD billion	USD per capita	% GDP	% subnational revenue	% subnational tax revenue
<b>Federal and quasi-federal countries</b>					
<b>Australia</b>	<b>33.1</b>	1,242	1.7%	10.7%	27.5%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Austria</b>	<b>1.2</b>	<b>129</b>	<b>0.2%</b>	<b>1.0%</b>	<b>9.6%</b>
<i>Local government alone</i>	1.1	121	0.2%	2.0%	13.2%
<b>Belgium</b>	<b>10.3</b>	<b>875</b>	<b>1.3%</b>	<b>4.9%</b>	<b>19.8%</b>
<i>Local government alone</i>	9.6	816	1.2%	16.7%	58.9%
<b>Canada</b>	<b>71.5</b>	<b>1,784</b>	<b>2.8%</b>	<b>8.9%</b>	<b>17.3%</b>
<i>Local government alone</i>	63.9	1,595	2.5%	28.7%	15.5%
<b>Germany</b>	<b>21.6</b>	<b>255</b>	<b>0.4%</b>	<b>1.7%</b>	<b>3.0%</b>
<i>Local government alone</i>	19.4	230	0.3%	3.9%	10.5%
<b>Mexico<sup>1</sup></b>	<b>6.6</b>	<b>51</b>	<b>0.2%</b>	<b>1.7%</b>	<b>21.9%</b>
<i>Local government alone</i>	4.4	34	0.1%	6.5%	50.9%
<b>Spain</b>	<b>28.1</b>	<b>580</b>	<b>1.1%</b>	<b>4.9%</b>	<b>12.6%</b>
<i>Local government alone</i>	25.7	531	1.0%	15.6%	34.8%
<b>Switzerland</b>	<b>13.8</b>	<b>1,544</b>	<b>1.7%</b>	<b>12.6%</b>	<b>15.1%</b>
<i>Local government alone</i>	5.6	628	0.7%	9.7%	16.1%
<b>United States</b>	<b>728.3</b>	<b>2,160</b>	<b>2.6%</b>	<b>15.1%</b>	<b>29.3%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>					
<b>Chile<sup>1</sup></b>	<b>4.6</b>	<b>232</b>	<b>0.8%</b>	<b>14.2%</b>	<b>46.5%</b>
<b>Colombia<sup>1</sup></b>	<b>7.2</b>	<b>143</b>	<b>0.7%</b>	<b>7.2%</b>	<b>19.9%</b>
<b>Costa Rica<sup>1</sup></b>	<b>0.4</b>	<b>84</b>	<b>0.3%</b>	<b>18.3%</b>	<b>49.7%</b>
<b>Czechia</b>	<b>0.9</b>	<b>87</b>	<b>0.2%</b>	<b>1.3%</b>	<b>44.8%</b>
<b>Denmark</b>	<b>5.2</b>	<b>882</b>	<b>1.2%</b>	<b>3.8%</b>	<b>10.1%</b>
<b>Estonia</b>	<b>0.1</b>	<b>73</b>	<b>0.2%</b>	<b>1.6%</b>	<b>79.6%</b>
<b>Finland</b>	<b>2.7</b>	<b>476</b>	<b>0.8%</b>	<b>3.5%</b>	<b>16.1%</b>
<b>France</b>	<b>81.0</b>	<b>1,185</b>	<b>2.0%</b>	<b>18.8%</b>	<b>34.1%</b>
<b>Greece</b>	<b>3.4</b>	<b>321</b>	<b>0.8%</b>	<b>20.3%</b>	<b>90.4%</b>
<b>Hungary</b>	<b>1.1</b>	<b>117</b>	<b>0.3%</b>	<b>4.5%</b>	<b>13.1%</b>
<b>Iceland</b>	<b>0.6</b>	<b>1,515</b>	<b>1.9%</b>	<b>14.9%</b>	<b>19.3%</b>
<b>Ireland</b>	<b>2.2</b>	<b>408</b>	<b>0.3%</b>	<b>14.7%</b>	<b>100.0%</b>
<b>Israel</b>	<b>9.0</b>	<b>912</b>	<b>1.7%</b>	<b>29.2%</b>	<b>67.9%</b>
<b>Italy</b>	<b>29.9</b>	<b>507</b>	<b>0.9%</b>	<b>6.2%</b>	<b>22.0%</b>
<b>Japan<sup>1</sup></b>	<b>116.9</b>	<b>935</b>	<b>1.9%</b>	<b>11.5%</b>	<b>24.9%</b>
<b>Korea<sup>1</sup></b>	<b>22.5</b>	<b>436</b>	<b>0.8%</b>	<b>5.1%</b>	<b>15.2%</b>
<b>Latvia</b>	<b>0.5</b>	<b>251</b>	<b>0.6%</b>	<b>5.7%</b>	<b>11.0%</b>
<b>Lithuania</b>	<b>0.4</b>	<b>139</b>	<b>0.3%</b>	<b>2.9%</b>	<b>80.5%</b>
<b>Luxembourg</b>	<b>0.1</b>	<b>80</b>	<b>0.1%</b>	<b>1.1%</b>	<b>3.3%</b>
<b>Netherlands</b>	<b>8.3</b>	<b>466</b>	<b>0.6%</b>	<b>4.7%</b>	<b>48.7%</b>
<b>New Zealand</b>	<b>5.6</b>	<b>1,063</b>	<b>2.0%</b>	<b>40.4%</b>	<b>85.5%</b>
<b>Norway</b>	<b>4.1</b>	<b>739</b>	<b>0.7%</b>	<b>5.1%</b>	<b>14.0%</b>
<b>Poland</b>	<b>17.0</b>	<b>451</b>	<b>1.0%</b>	<b>7.6%</b>	<b>27.8%</b>
<b>Portugal</b>	<b>2.8</b>	<b>264</b>	<b>0.6%</b>	<b>8.7%</b>	<b>24.8%</b>
<b>Slovak Republic</b>	<b>1.0</b>	<b>180</b>	<b>0.4%</b>	<b>4.8%</b>	<b>84.6%</b>
<b>Slovenia</b>	<b>0.5</b>	<b>230</b>	<b>0.4%</b>	<b>4.7%</b>	<b>91.5%</b>
<b>Sweden<sup>1</sup></b>	<b>2.5</b>	<b>242</b>	<b>0.4%</b>	<b>1.5%</b>	<b>3.1%</b>
<b>Türkiye<sup>1</sup></b>	<b>4.1</b>	<b>49</b>	<b>0.1%</b>	<b>3.6%</b>	<b>53.4%</b>
<b>United Kingdom</b>	<b>65.7</b>	<b>959</b>	<b>1.7%</b>	<b>18.5%</b>	<b>99.1%</b>
<b>OECD38*</b>	<b>n.a.</b>	<b>947</b>	<b>1.6%</b>	<b>10.2%</b>	<b>23.6%</b>
<b>EU27*</b>	<b>n.a.</b>	<b>500</b>	<b>0.9%</b>	<b>15.0%</b>	<b>12.9%</b>
<i>Local government alone</i>	<i>n.a.</i>	488	0.8%	7.6%	22.5%

1. 2022 Data from OECD Revenue Statistics.

\*Data in USD billion corresponds to the totals for OECD38 and EU27.

# Public budget balance and debt

2023	Budget balance		2023	Debt*	
	USD billion	% GDP		USD billion**	% GDP
<b>Federal and quasi-federal countries</b>					
Australia	-41.1	-2.1%	Australia	1,282.2	70.1%
Austria	-16.8	-2.6%	Austria	431.3	82.5%
Belgium	-33.3	-4.1%	Belgium	690.3	104.8%
Canada	1.9	0.1%	Canada	2,542.3	114.9%
Germany	-142.9	-2.5%	Germany	2,950.2	63.8%
Mexico	-148.9	-4.6%	Mexico <sup>2</sup>	1,026.6	54.5%
Spain	-90.5	-3.5%	Spain	1,837.1	111.0%
Switzerland	1.6	0.2%	Switzerland <sup>1</sup>	371.6	38.8%
United States	-2,100.3	-7.6%	United States <sup>1</sup>	37,925.7	136.8%
<b>Unitary countries</b>					
Chile <sup>1</sup>	-14.6	-2.3%	Chile <sup>2</sup>	139.3	43.2%
Colombia <sup>1</sup>	-15.3	-1.4%	Colombia <sup>1</sup>	318.8	76.9%
Costa Rica	-1.4	-1.0%	Costa Rica	n.a.	n.a.
Czechia	-21.7	-3.8%	Czechia	165.6	48.6%
Denmark	14.5	3.3%	Denmark	162.2	39.0%
Estonia	-2.0	-3.1%	Estonia	12.3	29.2%
Finland	-10.3	-3.0%	Finland	243.2	80.7%
France	-214.1	-5.4%	France	3,631.9	116.5%
Greece	-5.8	-1.4%	Greece	444.2	178.5%
Hungary	-29.4	-6.7%	Hungary	177.6	81.4%
Iceland	-0.7	-2.3%	Iceland	30.0	94.1%
Ireland	10.3	1.5%	Ireland	260.6	46.2%
Israel	-26.7	-5.1%	Israel <sup>3</sup>	353.8	68.3%
Italy	-247.2	-7.2%	Italy	3,490.8	148.2%
Japan	-140.1	-2.3%	Japan <sup>1</sup>	10,110.0	239.3%
Korea	-20.5	-0.7%	Korea <sup>1</sup>	944.1	50.7%
Latvia	-1.9	-2.4%	Latvia	23.1	53.1%
Lithuania	-1.0	-0.7%	Lithuania	31.4	38.5%
Luxembourg	-0.8	-0.8%	Luxembourg	27.6	30.9%
Netherlands	-5.0	-0.4%	Netherlands	586.9	49.7%
New Zealand	-9.1	-3.2%	New Zealand	144.2	54.7%
Norway	91.4	16.5%	Norway	251.6	50.2%
Poland	-90.4	-5.3%	Poland	539.9	62.2%
Portugal	6.1	1.2%	Portugal	310.1	104.7%
Slovak Republic	-12.4	-5.2%	Slovak Republic	86.8	63.4%
Slovenia	-3.0	-2.6%	Slovenia	49.8	70.5%
Sweden	-5.5	-0.8%	Sweden	322.7	52.2%
Türkiye <sup>1</sup>	-178.1	-4.9%	Türkiye <sup>1</sup>	313.4	34.8%
United Kingdom	-240.9	-6.1%	United Kingdom	3,351.6	97.1%
OECD38***	-3,745.8	-4.6%	OECD37***	75,580.9	115.3%
EU27***	-917.8	-3.5%	EU27***	16,830.5	88.5%

\* Debt: OECD definition (see page 24) \*\* Data extracted in US \$, current prices, current exchange rates, end of period (USD EXC\_E) except for EU 27 (euros), Australia, Colombia, Japan, Korea, Switzerland, Türkiye and United States (national currency)

\*\*\* Data in USD billion corresponds to the totals for OECD38 and EU27. EU27 average from Eurostat corresponds to general government gross debt.

1. 2023 Data from IMF GFS for Switzerland, Türkiye and the United States. 2022 Data from IMF GFS for Australia, Colombia, Japan and Korea.

2. SNA 2008 - non-consolidated (OECD Stats)

3. 2022 Data

# Subnational government balance and debt

2023	Budget balance		2023	Debt*		
	USD billion	% GDP		USD billion**	% GDP***	% public debt
<b>Federal and quasi-federal countries</b>						
<b>Australia</b>	<b>-38.8</b>	<b>-2.0%</b>	<b>Australia</b>	<b>417.8</b>	<b>22.9%</b>	<b>32.6%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Austria</b>	<b>-3.8</b>	<b>-0.6%</b>	<b>Austria</b>	<b>64.4</b>	<b>12.3%</b>	<b>14.9%</b>
<i>Local government alone</i>	<i>-3.1</i>	<i>-0.5%</i>	<i>Local government alone</i>	<i>28.3</i>	<i>5.4%</i>	<i>6.6%</i>
<b>Belgium</b>	<b>-9.2</b>	<b>-1.1%</b>	<b>Belgium</b>	<b>157.7</b>	<b>23.9%</b>	<b>22.8%</b>
<i>Local government alone</i>	<i>0.3</i>	<i>0.0%</i>	<i>Local government alone</i>	<i>31.7</i>	<i>4.8%</i>	<i>4.6%</i>
<b>Canada</b>	<b>-18.8</b>	<b>-0.7%</b>	<b>Canada</b>	<b>1,264.1</b>	<b>57.1%</b>	<b>49.7%</b>
<i>Local government alone</i>	<i>7.7</i>	<i>0.3%</i>	<i>Local government alone</i>	<i>199.5</i>	<i>9.0%</i>	<i>7.8%</i>
<b>Germany</b>	<b>-27.6</b>	<b>-0.5%</b>	<b>Germany</b>	<b>952.6</b>	<b>20.6%</b>	<b>32.3%</b>
<i>Local government alone</i>	<i>-15.2</i>	<i>-0.3%</i>	<i>Local government alone</i>	<i>225.9</i>	<i>4.9%</i>	<i>7.7%</i>
<b>Mexico</b>	<b>16.1</b>	<b>0.5%</b>	<b>Mexico<sup>2</sup></b>	<b>56.8</b>	<b>3.0%</b>	<b>5.5%</b>
<i>Local government alone</i>	<i>5.4</i>	<i>0.2%</i>	<i>Local government alone</i>	<i>12.1</i>	<i>0.6%</i>	<i>1.2%</i>
<b>Spain</b>	<b>-24.1</b>	<b>-0.9%</b>	<b>Spain</b>	<b>462.4</b>	<b>27.9%</b>	<b>25.2%</b>
<i>Local government alone</i>	<i>-0.5</i>	<i>0.0%</i>	<i>Local government alone</i>	<i>56.5</i>	<i>3.4%</i>	<i>3.1%</i>
<b>Switzerland</b>	<b>0.4</b>	<b>0.1%</b>	<b>Switzerland<sup>1</sup></b>	<b>182.1</b>	<b>19.0%</b>	<b>49.0%</b>
<i>Local government alone</i>	<i>0.5</i>	<i>0.1%</i>	<i>Local government alone</i>	<i>75.9</i>	<i>7.9%</i>	<i>20.4%</i>
<b>United States</b>	<b>-124.8</b>	<b>-0.5%</b>	<b>United States<sup>1</sup></b>	<b>7,749.2</b>	<b>28.0%</b>	<b>20.4%</b>
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>						
<b>Chile<sup>1</sup></b>	<b>0.8</b>	<b>0.1%</b>	<b>Chile****</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
<b>Colombia<sup>1</sup></b>	<b>7.1</b>	<b>0.6%</b>	<b>Colombia<sup>1</sup></b>	<b>43.6</b>	<b>10.5%</b>	<b>13.7%</b>
<b>Costa Rica</b>	<b>0.0</b>	<b>0.0%</b>	<b>Costa Rica</b>	<b>n.a.</b>	<b>n.a.</b>	<b>n.a.</b>
<b>Czechia</b>	<b>4.9</b>	<b>0.8%</b>	<b>Czechia</b>	<b>10.4</b>	<b>3.1%</b>	<b>6.3%</b>
<b>Denmark</b>	<b>0.8</b>	<b>0.2%</b>	<b>Denmark</b>	<b>53.3</b>	<b>12.8%</b>	<b>32.8%</b>
<b>Estonia</b>	<b>-0.4</b>	<b>-0.6%</b>	<b>Estonia</b>	<b>2.0</b>	<b>4.6%</b>	<b>15.9%</b>
<b>Finland</b>	<b>-3.6</b>	<b>-1.0%</b>	<b>Finland</b>	<b>56.3</b>	<b>18.7%</b>	<b>23.1%</b>
<b>France</b>	<b>-13.4</b>	<b>-0.3%</b>	<b>France</b>	<b>312.9</b>	<b>10.0%</b>	<b>8.6%</b>
<b>Greece</b>	<b>-1.1</b>	<b>-0.3%</b>	<b>Greece</b>	<b>3.2</b>	<b>1.3%</b>	<b>0.7%</b>
<b>Hungary</b>	<b>-1.1</b>	<b>-0.2%</b>	<b>Hungary</b>	<b>4.4</b>	<b>2.0%</b>	<b>2.5%</b>
<b>Iceland</b>	<b>-0.3</b>	<b>-0.9%</b>	<b>Iceland</b>	<b>4.3</b>	<b>13.5%</b>	<b>14.4%</b>
<b>Ireland</b>	<b>-1.2</b>	<b>-0.2%</b>	<b>Ireland</b>	<b>12.5</b>	<b>2.2%</b>	<b>4.8%</b>
<b>Israel</b>	<b>0.4</b>	<b>0.1%</b>	<b>Israel<sup>3</sup></b>	<b>9.0</b>	<b>1.7%</b>	<b>2.5%</b>
<b>Italy</b>	<b>7.7</b>	<b>0.2%</b>	<b>Italy</b>	<b>202.1</b>	<b>8.6%</b>	<b>5.8%</b>
<b>Japan<sup>1</sup></b>	<b>47.0</b>	<b>0.8%</b>	<b>Japan<sup>1</sup></b>	<b>1,301.1</b>	<b>30.8%</b>	<b>12.9%</b>
<b>Korea</b>	<b>-0.4</b>	<b>0.0%</b>	<b>Korea<sup>1</sup></b>	<b>54.9</b>	<b>2.9%</b>	<b>5.8%</b>
<b>Latvia</b>	<b>-0.3</b>	<b>-0.4%</b>	<b>Latvia</b>	<b>3.4</b>	<b>7.8%</b>	<b>14.7%</b>
<b>Lithuania</b>	<b>0.2</b>	<b>0.1%</b>	<b>Lithuania</b>	<b>1.0</b>	<b>1.2%</b>	<b>3.2%</b>
<b>Luxembourg</b>	<b>-0.3</b>	<b>-0.3%</b>	<b>Luxembourg</b>	<b>2.2</b>	<b>2.4%</b>	<b>7.8%</b>
<b>Netherlands</b>	<b>0.1</b>	<b>0.0%</b>	<b>Netherlands</b>	<b>96.1</b>	<b>8.1%</b>	<b>16.4%</b>
<b>New Zealand<sup>1</sup></b>	<b>-1.4</b>	<b>-0.5%</b>	<b>New Zealand</b>	<b>18.0</b>	<b>6.8%</b>	<b>12.5%</b>
<b>Norway</b>	<b>-4.7</b>	<b>-0.9%</b>	<b>Norway</b>	<b>85.8</b>	<b>17.1%</b>	<b>34.1%</b>
<b>Poland</b>	<b>-12.5</b>	<b>-0.7%</b>	<b>Poland</b>	<b>45.8</b>	<b>5.3%</b>	<b>8.5%</b>
<b>Portugal</b>	<b>-0.4</b>	<b>-0.1%</b>	<b>Portugal</b>	<b>14.5</b>	<b>4.9%</b>	<b>4.7%</b>
<b>Slovak Republic</b>	<b>0.2</b>	<b>0.1%</b>	<b>Slovak Republic</b>	<b>3.9</b>	<b>2.8%</b>	<b>4.5%</b>
<b>Slovenia</b>	<b>0.1</b>	<b>0.1%</b>	<b>Slovenia</b>	<b>1.9</b>	<b>2.7%</b>	<b>3.9%</b>
<b>Sweden</b>	<b>-6.8</b>	<b>-1.0%</b>	<b>Sweden</b>	<b>119.7</b>	<b>19.4%</b>	<b>37.1%</b>
<b>Türkiye<sup>1</sup></b>	<b>-7.6</b>	<b>-0.2%</b>	<b>Türkiye<sup>1</sup></b>	<b>17.7</b>	<b>2.0%</b>	<b>5.6%</b>
<b>United Kingdom</b>	<b>-15.3</b>	<b>-0.4%</b>	<b>United Kingdom</b>	<b>304.8</b>	<b>8.8%</b>	<b>9.1%</b>
<b>OECD38<sup>4</sup></b>	<b>-232.2</b>	<b>-0.3%</b>	<b>OECD36<sup>4</sup></b>	<b>14,091.9</b>	<b>21.5%</b>	<b>18.6%</b>
<b>EU27<sup>4</sup></b>	<b>-94.5</b>	<b>-0.4%</b>	<b>EU27<sup>4</sup></b>	<b>1,776.8</b>	<b>11.4%</b>	<b>15.0%</b>
<i>Local government alone</i>	<i>-47.8</i>	<i>-0.2%</i>	<i>Local government alone</i>	<i>801.3</i>	<i>5.1%</i>	<i>7.7%</i>

\* Debt: OECD definition (see page 25). EU27 average corresponds to general government gross debt. \*\* Data extracted in US \$, current prices, current exchange rates, end of period (USD EXC\_E) except for EU 27 (euros), Australia, Colombia, Japan, Korea, Switzerland, Türkiye and United States (national currency) \*\*\* Ratio calculated using Euros for EU27. \*\*\*\* In Chile, long-term local borrowing is prohibited. However, use of short-term floating debt (commercial debt) and leasing and leaseback operations are common.

1. Data for 2022 from IMF Government Finance Statistics for Japan and Korea; 2023 from IMF Government Finance Statistics for Colombia, Switzerland, Türkiye and the United States and Eurostat (for EU 27) 2. SNA 2008 - non-consolidated (OECD)

3. 2022 Data. 4. Data in USD billion corresponds to the totals for OECD and EU27.

# Recommendation of the Council on Effective Public Investment across Levels of Government

**The impact of public investment depends largely on how governments manage it,** and notably how different levels of government co-ordinate and develop capacities to design and implement investment projects.

To make the most of multi-level governance of public investment and to promote good practices, the OECD has developed a **Recommendation on Effective Public Investment Across Levels of Government** which has been adopted by the OECD Council in 2014 as an official OECD instrument.

## PILLAR I

### Co-ordinate public investment across levels of government and policies

1. Invest using an integrated strategy tailored to different places
2. Adopt effective instruments for co-ordinating across national and subnational levels of governments
3. Co-ordinate horizontally among sub-national governments to invest at the relevant scale

## PILLAR II

### Strengthen capacities for public investment and promote policy learning across levels of government

4. Assess upfront the long-term impact and risks of public investment
5. Engage with stakeholder throughout the investment cycle
6. Mobilise private actors and innovative financing arrangements to diversify sources of funding and strengthen capacities
7. Reinforce the expertise of public officials and institutions involved in public investment.
8. Focus on results and promote learning from experience

## PILLAR III

### Ensure proper framework conditions for public investment at all levels of government

9. Develop a fiscal framework adapted to the investment objectives pursued
10. Require sound and transparent financial management at all levels of government
11. Promote transparency and strategic use of public procurement at all levels of government
12. Strive for quality and consistency in regulatory systems across levels of government

A Toolkit provides implementation guidance for the Recommendation. This on-line resource supports implementation and peer learning, with indicators and good practices from countries, regions, and municipalities. The objective is to help governments assess the strengths and weaknesses of their public investment capacity, with a particular focus on the subnational level, and to help policy-makers set priorities for improvement.

More information:

<https://www.oecd.org/en/topics/public-investment-and-infrastructure.html>

# Sources and methodology

## SOURCES

Data at country level are derived mainly from the OECD National Accounts harmonised according to the new standards of the System of National Accounts (SNA) 2008, implemented by most OECD countries since December 2014. They are complemented by data from the IMF GFS, Eurostat, the OECD Global Revenue Statistics and national statistical institutes for some indicators (in particular territorial organisation and property tax). Data were extracted in May 2025 and are from 2023, unless otherwise specified.

The statistical data for Israel are supplied by and under responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

## METHODOLOGY

**The term "public" is used for "general government" sector (S.13).** It includes four sub-sectors: central/federal government and related public entities (S.1311); federated government ("states") and related public entities (S.1312); local government i.e. regional and local governments and related public entities (S.1313) and social security funds (S.1314). Data are consolidated within S.13 as well as within each subsector (neutralisation of financial cross-flows).

**Subnational government** is defined here as the sum (non consolidated) of subsectors S.1312 (federated government or "states") and S.1313 (local government).

**Expenditure** comprises current expenditure (compensation of employees, intermediate consumption, social expenditure, subsidies and other current transfers, taxes, financial charges, adjustments) and capital expenditure.

**Expenditure/investment by area** are defined according to the ten functions defined in the Classification of the Functions of Government (COFOG): general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

**Capital expenditure** consists of investments (see below) and capital transfers (i.e. investment grants and subsidies in cash or in kind made by subnational governments to other institutional units).

**Investment** includes gross capital formation and acquisitions, less disposals of non-financial non-produced assets. Gross fixed capital formation (or fixed investment) is the main component of investments.

**NB:** since the new standards of the SNA 2008, expenditures on research and development and weapons systems are included in gross fixed capital formation.

**Revenue** comprises tax revenue, transfers (current and capital grants and subsidies), tariffs and fees, property income (income from both physical and financial assets) and social contributions.

**Tax revenue** comprises taxes on production and imports (D2), current taxes on income and wealth (D5) and capital taxes (D91). It includes both own-source (or "autonomous") taxes and shared taxes (tax revenue shared between central and subnational governments).

**Property tax revenue** consists of taxes on land, buildings or other structures (D29) and current taxes on capital (D59). For countries without available data on the National Accounts, this category encompasses recurrent taxes on immovable property (4100), which are taxes levied regularly in respect of the use or ownership of immovable property.

**Budget balance:** deficit/surplus is defined as the net lending/net borrowing. It measures the difference between all expenditure and revenue.

**Debt:** based on the SNA 2008, gross debt includes the sum of the following liabilities: currency and deposits + debt securities + loans + insurance pension and standardised guarantees + other accounts payable. Most debt instruments are valued at market prices. **NB:** OECD definition differs from the one defined in the EU Maastricht protocol which is restricted to the sum of the first three items (i.e. mainly borrowing).

**Currency and change:** data were extracted in current national currency and converted to USD using Purchasing Power Parities (PPP), except for the debt (data extracted in US \$, current prices, current exchange rates, end of period). The absolute amounts are therefore provided after conversion to USD PPP.

**OECD and EU averages are weighted, unless otherwise specified.** Weights are calculated by summing values for all countries. 2022 may have been used to compute OECD averages. The online database presents unweighted averages (i.e. unweighted average, arithmetic mean) as well as intermediary averages for OECD federal countries and unitary countries.

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