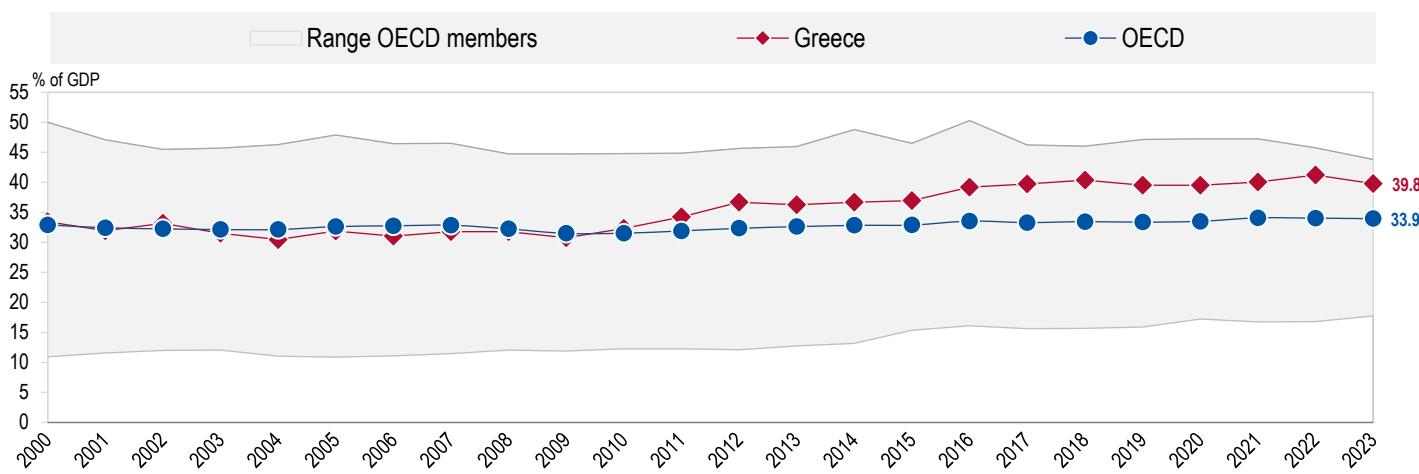


Revenue Statistics 2024 - Greece

Tax-to-GDP ratio

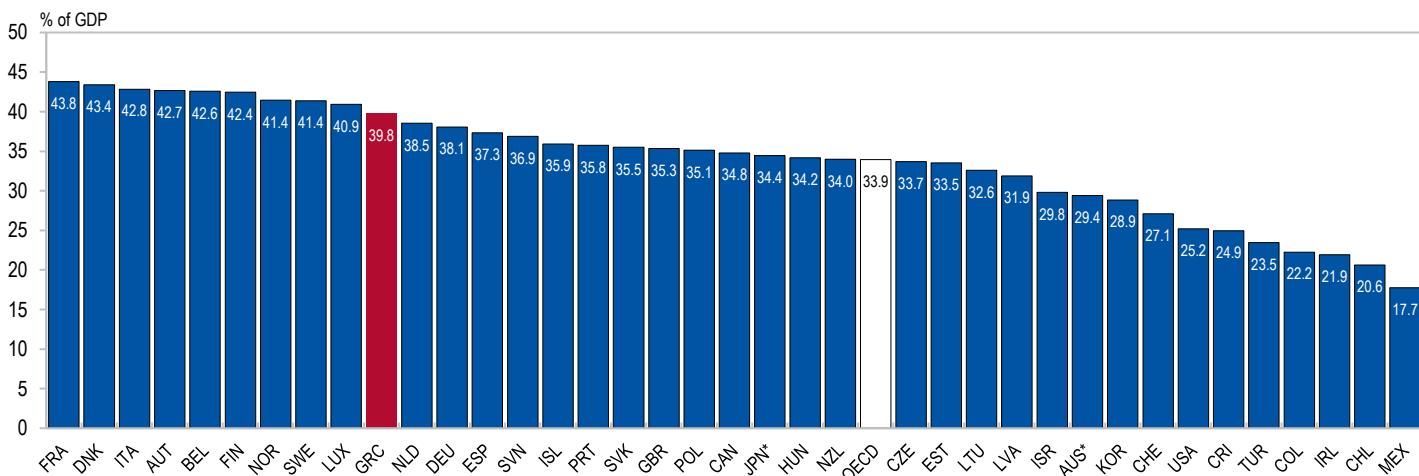
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Greece decreased by 1.4 percentage points from 41.2% in 2022 to 39.8% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Greece has increased from 33.4% in 2000 to 39.8% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Greece was 41.2% in 2022, with the lowest being 30.5% in 2004.



Tax-to-GDP ratio compared to the OECD, 2023

Greece ranked 10th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Greece had a tax-to-GDP ratio of 39.8% compared with the OECD average of 33.9%. In 2022, Greece was ranked 9th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

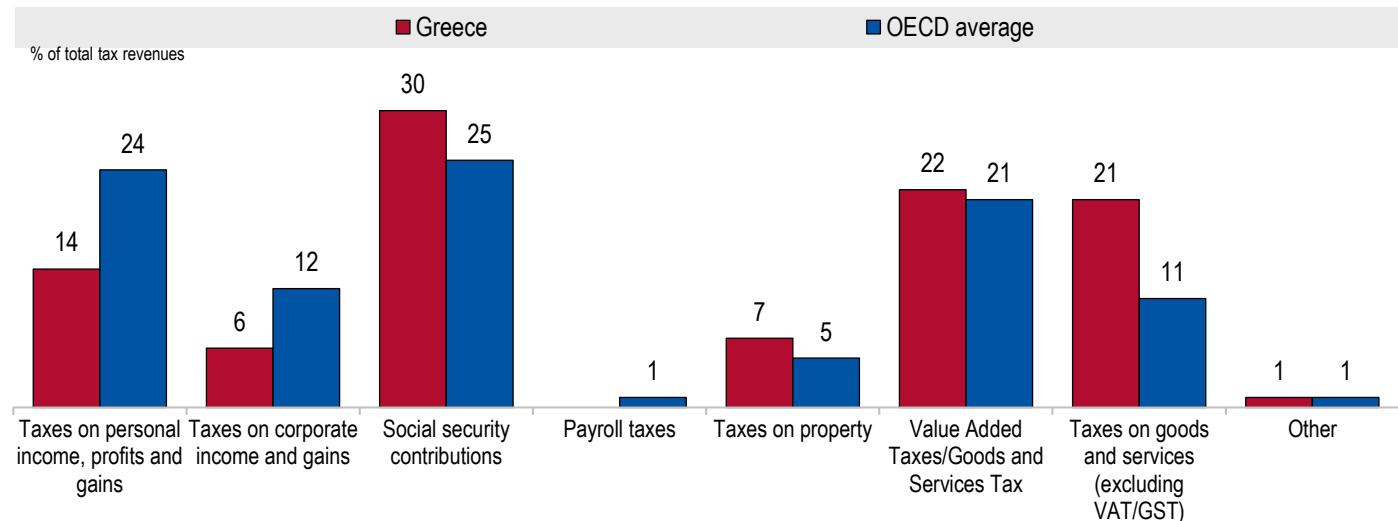
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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

Tax structures

Tax structure compared to the OECD average, 2022

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



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

- » Higher revenues from social security contributions; property taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from taxes on personal income, profits & gains and taxes on corporate income & gains.
- » No revenues from payroll taxes.

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Greece			Position in OECD		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	15 170	17 461	+ 2 291	21	21	-	34th	36th	-2
of which									
Personal income, profits and gains	10 833	11 549	+ 716	15	14	-1	29th	31st	-2
Corporate income and gains	3 634	5 127	+ 1 493	5	6	+1	34th	35th	-1
Social security contributions	23 417	25 186	+ 1 769	32	30	-2	13th	17th	-4
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	5 290	5 659	+ 369	7	7	-	14th	14th	-
Taxes on goods and services	28 797	36 847	+ 8 050	40	43	+3	7th	6th	+1
of which VAT	15 160	18 621	+ 3 461	21	22	+1	19th	18th	+1
Other	284	429	+ 145	-	1	+1	24th	23rd	+1
TOTAL	72 674	85 153	+ 12 479	100	100	-	-	-	-

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

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

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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