

# SUBNATIONAL GOVERNMENTS IN OECD COUNTRIES: KEY DATA

2016 edition



# Socio-economic data

2014

	Area (km <sup>2</sup> )*	Inhabitants (thousands)	GDP** (USD billions)	GDP** per capita (USD)	GDP growth rate***
<b>Federations &amp; quasi-federations</b>					
Australia	7 703 354	23 639	1 110.4	46 973	2.3%
Austria	82 409	8 544	407.5	47 693	0.4%
Belgium	30 326	11 157	487.8	43 724	1.3%
Canada	9 093 507	35 540	1 601.8	45 070	2.4%
Germany	357 168	80 983	3 757.1	46 394	1.6%
Mexico	1 959 248	119 713	2 160.4	18 046	2.1%
Spain	501 757	46 464	1 562.9	33 638	1.4%
Switzerland	39 996	8 189	487.5	59 536	1.9%
United States	9 161 923	319 173	17 348.1	54 353	2.4%
<b>Unitary countries</b>					
Chile	740 243	17 836	392.0	21 980	1.9%
Czech Republic	77 227	10 525	328.2	31 188	2.0%
Denmark	42 959	5 643	259.6	46 000	1.3%
Estonia	43 432	1 316	37.0	28 113	2.9%
Finland	303 891	5 463	222.2	40 666	-0.4%
France <sup>1</sup>	647 795	66 169	2 604.2	39 357	0.2%
Greece	130 820	10 927	283.6	25 950	0.7%
Hungary	93 028	9 867	247.3	25 061	3.7%
Iceland	100 243	327	14.4	43 993	1.8%
Ireland	68 394	4 615	228.0	49 402	5.2%
Israel	21 643	8 212	276.9	33 718	2.6%
Italy	295 113	60 795	2 155.8	35 459	-0.4%
Japan	373 530	127 053	4 656.4	36 649	0.0%
Korea	99 461	50 424	1 683.9	33 395	3.3%
Luxembourg	2 586	558	54.8	98 110	4.1%
Netherlands	33 718	16 864	813.8	48 256	1.0%
New Zealand	264 944	4 458	169.9	38 113	3.0%
Norway	304 246	5 137	333.6	64 940	2.2%
Poland	312 679	38 484	960.2	24 952	3.3%
Portugal	92 226	10 375	299.1	28 832	0.9%
Slovak Republic	49 036	5 419	153.5	28 327	2.5%
Slovenia	20 138	2 062	62.7	30 405	3.0%
Sweden	407 340	9 696	439.2	45 298	2.3%
Turkey	769 604	76 619	1 502.5	19 610	2.9%
United Kingdom	242 509	64 597	2 597.4	40 210	2.9%
<b>OECD34</b>	<b>34 466 492</b>	<b>1 266 842</b>	<b>49 699.6</b>	<b>39 230</b>	<b>1.8%</b>
<b>EU28</b>	<b>4 364 512</b>	<b>509 450</b>	<b>18 758.3</b>	<b>36 819</b>	<b>1.4%</b>

\* Source: OECD regional database.

\*\* Current GDP converted to USD using Purchasing Power Parities (PPP).

\*\*\* In real terms 2014/2013.

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

# Number of subnational governments\*

2015-16	Municipal level	Intermediary level	Regional or state level	Total
<b>Federations &amp; quasi-federations</b>				
Australia	571		8	579
Austria	2 100		9	2 109
Belgium	589	10	6	605
Canada	3 805		13	3 818
Germany	11 092	402	16	11 510
Mexico	2 457		32	2 489
Spain	8 119	50	17	8 186
Switzerland	2 294		26	2 320
United States	35 879	3 031	50	38 960
<b>Unitary countries</b>				
Chile	345		15	360
Czech Republic	6 258		14	6 272
Denmark	98		5	103
Estonia	213			213
Finland	313		1	314
France	35 885	101	18	36 004
Greece	325		13	338
Hungary	3 178		19	3 197
Iceland	74			74
Ireland	31			31
Israel	255			255
Italy	8 047	107	22	8 176
Japan	1 741		47	1 788
Korea	228		17	245
Luxembourg	105			105
Netherlands	390		12	402
New Zealand	67		11	78
Norway	428		18	446
Poland	2 478	380	16	2 874
Portugal	308		2	310
Slovak Republic	2 927		8	2 935
Slovenia	212			212
Sweden	290		21	311
Turkey	1 397		81	1 478
United Kingdom	389	27	3	419
<b>OECD34</b>	<b>132 888</b>	<b>4 108</b>	<b>520</b>	<b>137 516</b>
<b>EU28</b>	<b>87 635</b>	<b>1 077</b>	<b>263</b>	<b>89 975</b>

\* Country notes: see below and reverse.

1. Australia: the municipal level comprises "local government areas" which include a wide diversity of entities depending on each of the six states and two territories. Unincorporated areas are not included.

2. Austria: the municipal level comprises statutory cities, towns, markets and villages. The nine *Bundesländer* include Vienna.

3. Belgium: the upper level consists of six federated entities (three language communities and three regions).

4. Canada: the municipal level corresponds to census subdivisions. Indian reserves, Indian settlements and unorganised territories (1 233 entities in 2015) as well as special purpose entities, such as school boards, are excluded from the count reported in the table. The upper level consists of 10 provinces and 3 territories.

5. Germany: the intermediary level comprises 295 rural districts and 107 district-free cities.

6. Mexico: the upper level consists of 31 states and the Federal District (Mexico City), which is divided in 16 boroughs (administrative entities which are not included in the counts of municipalities).
7. Spain: the three "foral" autonomous communities (Basque Country, Catalonia and Galicia) retain more autonomy than the other regions. Local subdivisions vary according to the region. The two autonomous cities of Ceuta and Melilla are included in the number of municipalities but not in the number of provinces.
8. United States: the municipal level comprises only general purpose entities (i.e. municipalities, towns and townships) as of 2012 census. Special purpose entities (i.e. special districts and schools districts) are excluded from the counts reported in the table (there were 51 146 such entities in 2012).
9. Czech Republic: the municipal level includes municipalities, towns and statutory cities. The number of regions includes Prague.
10. Estonia: the municipal level includes rural municipalities and cities, all with the same legal status.
11. Finland: there are 19 regional councils but only one has an autonomous administration (island region of Åland), the 18 other regional entities being statutory joint municipal boards. A reform is under way with the goal of transforming them into self-governing regions.
12. France: the total number for each level includes the subnational governments of Corsica and overseas regions (Martinique, Guadeloupe, Guyane, La Réunion and Mayotte). Starting 1 January 2016, there are 13 regions instead of 22 in mainland France following the 2015 regional reform.
13. Greece: since the 2010-2011 *Kallikratis* reform, merged municipalities are divided into local and municipal communities.
14. Hungary: "settlements" include the capital city of Budapest and its 23 districts, towns of county rank, towns and villages. The number of counties excludes Budapest.
15. Ireland: the new municipal level set up with the 2014 Local Government Act includes 31 county and city councils. The 2014 reform also created a nationally representative system of sub-county governance, the Municipal Districts.
16. Israel: the municipal level comprises municipalities, local councils and regional councils. These later are responsible for governing a number of settlements spread across rural areas (mainly *kibbutzim* and *moshavim*).
17. Italy: since the 2014 reform, the intermediate level consists of provinces and 10 metropolitan cities. The number of regions includes the two autonomous provinces of region Trentino-Alto Adige / Südtirol and Trento and Bolzano / Bozen. Among the 20 other regions, 15 have an ordinary status and 5 a special status.
18. Japan: the municipal level comprises Cabinet-Order Designated Cities, cities, towns, villages and special wards. The prefectural level consists of one metropolitan district (Tokyo), two urban prefectures (Kyoto and Osaka), one "district" or "circuit" (Hokkaido), and rural prefectures.
19. Korea: the municipal level comprises cities, counties (mostly rural) and autonomous districts. It is further subdivided in around 3 500 sub-municipal localities. The regional level consists of nine provinces, six metropolitan cities, Sejong Self-governing City and Seoul capital city.
20. Netherlands: District Water Boards, which are considered as decentralised local governments in the national legislation, are excluded from the counts reported in the table.
21. New Zealand: the municipal level includes city councils, district councils and Auckland Council, referred to as "territorial authorities". There is also a structured sub-municipal level (community boards).
22. Norway: Oslo is not included in the total number of 18 regions. A regional reform is underway.
23. Poland: the total number of counties includes 314 counties and 66 cities having the status of county.
24. Portugal: municipalities are subdivided into sub-municipal localities (*freguesias*). The regional level comprises the two autonomous regions of the Azores and Madeira.
25. Slovak Republic: the municipal level includes cities, rural municipalities, city districts in Bratislava and Košice as well as three military districts.
26. Slovenia: among the municipalities, there are 11 urban municipalities which have a special status. There is also a structured sub-municipal level (around 6 000 settlements).
27. Sweden: among the 21 county councils, 10 have additional responsibilities such as regional development. In the rest of the country, responsibility for regional development falls on either County Administrative Boards or on indirectly elected Regional Development Councils. Possibilities for regional mergers are now investigated.
28. Turkey: the municipal level comprises metropolitan municipalities, provincial capital, district municipalities and town municipalities. Turkey also contains 18 362 villages (*köy*) as of December 2014 in some areas (not dependent on a municipality). Since the 2012 metropolitan reform, the regional level comprises self-governing special provincial administrations (provinces) and metropolitan municipalities.
29. United Kingdom: the municipal level consists of 324 local authorities in England, 22 in Wales, 32 in Scotland and, since 1 April 2015, 11 local councils in Northern Ireland (formerly 26). The intermediary level consists of county councils in England. In addition, there is a structured sub-municipal level of approximately: 9 500 parish councils in England, 730 community councils in Wales, and 1 200 in Scotland. The three devolved administrations at the regional level are Northern Ireland, Scotland and Wales.

# Municipality size\*

2015-16

	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>Federations &amp; quasi-federations</b>				
Australia <sup>1</sup>	41 005	2.4	12 605	12 369
Austria	4 090	24.5	1 790	39
Belgium	19 030	5.3	12 045	51
Canada <sup>1</sup>	8 205	12.2	950	695
Germany	7 320	13.7	1 710	32
Mexico	45 740	2.2	12 730	797
Spain	5 605	17.8	565	62
Switzerland	3 590	27.8	1 370	17
United States <sup>1</sup>	8 990	11.1	n.a.	249
<b>Unitary countries</b>				
Chile	51 650	1.9	18 205	2 146
Czech Republic	1 640	61.0	420	12
Denmark	58 155	1.7	42 850	438
Estonia	6 165	16.2	1 710	204
Finland	17 530	5.7	6 060	971
France <sup>1</sup>	1 855	53.9	435	16
Greece	33 410	3.0	n.a.	403
Hungary	3 125	32.0	815	29
Iceland	4 445	22.5	880	1 355
Ireland	149 530	0.7	122 900	2 206
Israel	33 190	3.0	n.a.	85
Italy	7 545	13.3	2 430	37
Japan	72 715	1.4	31 300	215
Korea	224 440	0.4	146 520	436
Luxembourg	5 360	18.7	2 520	25
Netherlands	43 540	2.3	26 515	86
New Zealand	68 590	1.5	32 400	3 954
Norway	12 185	8.2	4 715	711
Poland	15 530	6.4	7 540	126
Portugal	33 400	3.0	14 380	299
Slovak Republic	1 850	54.0	655	17
Slovenia	9 730	10.3	4 730	95
Sweden	33 890	3.0	15 435	1 405
Turkey <sup>2</sup>	53 940	1.9	8 595	550
United Kingdom	166 060	0.6	132 240	623
<b>OECD34</b>	<b>9 570</b>	<b>10.5</b>	<b>n.a.</b>	<b>251</b>
<b>EU28</b>	<b>5 800</b>	<b>17.2</b>	<b>n.a.</b>	<b>49</b>

\* Average calculations are based on population data as of 2015 or 2016 for most countries (estimations).

Previous years may have been used for the calculation of the median in some countries (based on last available census).

All averages and medians have been rounded.

1. Australia, Canada, United States and France: calculations do not comprise unincorporated areas for Australia, Indian Reserves and unorganised territories for Canada, Indian reservations areas for United States and French Guyana for France.

2. Turkey: average and median municipal sizes exclude metropolitan municipalities in order to avoid double counting.

# Municipalities by population size class

2015-16\*

	% 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>Federations &amp; quasi-federations</b>				
Australia	19%	13%	26%	41%
Austria	55%	33%	10%	1%
Belgium	1%	11%	62%	26%
Canada	68%	15%	13%	5%
Germany	54%	20%	20%	6%
Mexico	13%	15%	35%	37%
Spain	72%	12%	11%	5%
Switzerland	61%	23%	14%	2%
United States <sup>1</sup>	69%	11%	14%	5%
<b>Unitary countries</b>				
Chile	5%	6%	41%	48%
Czech Republic	89%	7%	3%	1%
Denmark	1%	2%	4%	93%
Estonia	54%	25%	18%	2%
Finland	14%	29%	40%	18%
France	86%	9%	4%	1%
Greece	n.a.	n.a.	n.a.	n.a.
Hungary	76%	15%	7%	2%
Iceland	72%	16%	8%	4%
Ireland	0%	0%	0%	100%
Israel	3%	27%	38%	32%
Italy	44%	26%	24%	6%
Japan	4%	9%	28%	59%
Korea	0%	0%	1%	99%
Luxembourg	37%	37%	23%	3%
Netherlands	1%	1%	30%	69%
New Zealand	1%	3%	31%	64%
Norway	22%	30%	35%	13%
Poland	1%	24%	61%	14%
Portugal	2%	11%	46%	41%
Slovak Republic	85%	10%	3%	2%
Slovenia	12%	40%	40%	8%
Sweden	0%	5%	53%	42%
Turkey <sup>2</sup>	7%	32%	23%	37%
United Kingdom	0%	0%	0%	100%
<b>OECD33 (unweighted)</b>	<b>31%</b>	<b>16%</b>	<b>23%</b>	<b>30%</b>

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

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

2. Metropolitan municipalities are not included to avoid double counting.

# General government expenditure

2014

USD billions

USD per capita

% GDP

## Federations & quasi-federations

Australia <sup>2</sup>	358.9	15 689	36.3%
Austria	214.7	25 127	52.7%
Belgium	268.8	24 094	55.1%
Canada	630.7	17 747	39.4%
Germany	1 663.2	20 537	44.3%
Mexico <sup>1</sup>	490.3	4 142	24.4%
Spain	695.1	14 960	44.5%
Switzerland	164.5	20 086	33.7%
United States	6 592.7	20 656	38.0%

## Unitary countries

Chile <sup>1</sup>	87.2	4 941	23.2%
Czech Republic	139.7	13 270	42.6%
Denmark	145.3	25 745	56.0%
Estonia	14.1	10 683	38.0%
Finland	129.4	23 692	58.3%
France	1 498.1	22 641	57.5%
Greece	145.7	13 338	49.9%
Hungary	123.4	12 503	49.9%
Iceland	6.6	20 084	45.7%
Ireland	87.2	18 895	38.2%
Israel	114.1	13 894	41.2%
Italy	1 104.2	18 162	51.2%
Japan	1 954.2	15 381	42.0%
Korea	538.0	10 670	32.0%
Luxembourg	23.2	41 581	42.4%
Netherlands	376.4	22 318	46.2%
New Zealand <sup>1</sup>	65.2	14 606	40.1%
Norway	154.0	29 980	45.6%
Poland	404.7	10 515	42.1%
Portugal	154.7	14 870	51.7%
Slovak Republic	63.9	11 795	41.6%
Slovenia	31.2	15 153	49.8%
Sweden	227.3	23 444	51.8%
Turkey <sup>3</sup>	489.0	6 612	37.4%
United Kingdom	1 141.2	17 666	43.9%
<b>OECD34</b>	<b>20 296.7</b>	<b>16 080</b>	<b>41.2%</b>
<b>EU28</b>	<b>9 045.1</b>	<b>17 754</b>	<b>48.2%</b>

1. 2013 figures.

2. 2012 figures.

3. 2011 figures.

# Subnational government expenditure

2014

USD  
billions

USD  
per capita

% GDP

% public  
expenditure

## Federations & quasi-federations

Australia <sup>2</sup>	166.5	7 277	16.9%	46.4%
Local Government alone	n.a.	n.a.	n.a.	n.a.
Austria	73.0	8 545	17.9%	34.0%
Local Government alone	35.2	4 115	8.6%	16.4%
Belgium	114.9	10 301	23.6%	42.8%
Local Government alone	36.3	3 253	7.4%	13.5%
Canada	489.4	13 770	30.6%	77.6%
Local Government alone	131.1	3 688	8.2%	20.8%
Germany	779.6	9 627	20.8%	46.9%
Local Government alone	296.8	3 665	7.9%	17.8%
Mexico <sup>1</sup>	248.1	2 095	12.4%	50.6%
Local Government alone	35.7	302	1.8%	7.3%
Spain	340.0	7 318	21.8%	48.9%
Local Government alone	92.9	1 999	5.9%	13.4%
Switzerland	101.1	12 351	20.7%	61.5%
Local Government alone	34.2	4 180	7.0%	20.8%
United States	3 154.9	9 885	18.2%	47.9%
Local Government alone	n.a.	n.a.	n.a.	n.a.

## Unitary countries

Chile <sup>1</sup>	11.4	648	3.0%	13.1%
Czech Republic	38.3	3 642	11.7%	27.4%
Denmark	93.5	16 561	36.0%	64.3%
Estonia	3.4	2 578	9.2%	24.1%
Finland	53.2	9 739	23.9%	41.1%
France	307.1	4 642	11.8%	20.5%
Greece	9.8	894	3.3%	6.7%
Hungary	19.4	1 970	7.9%	15.8%
Iceland	2.0	5 993	13.6%	29.8%
Ireland	8.2	1 780	3.6%	9.4%
Israel	15.3	1 863	5.5%	13.4%
Italy	317.1	5 216	14.7%	28.7%
Japan	782.2	6 156	16.8%	40.0%
Korea	230.2	4 564	13.7%	42.8%
Luxembourg	2.7	4 801	4.9%	11.5%
Netherlands	113.3	6 721	13.9%	30.1%
New Zealand <sup>1</sup>	7.3	1 644	4.5%	11.3%
Norway	52.0	10 127	15.4%	33.8%
Poland	129.7	3 369	13.5%	32.0%
Portugal	18.3	1 757	6.1%	11.8%
Slovak Republic	10.3	1 899	6.7%	16.1%
Slovenia	6.2	2 992	9.8%	19.7%
Sweden	111.6	11 505	25.4%	49.1%
Turkey <sup>3</sup>	52.2	706	4.0%	10.7%
United Kingdom	287.6	4 452	11.1%	25.2%
<b>OECD34</b>	<b>8 149.7</b>	<b>6 457</b>	<b>16.6%</b>	<b>40.2%</b>
Local Government alone	n.a.	n.a.	n.a.	n.a.
<b>EU28</b>	<b>2 974.1</b>	<b>5 838</b>	<b>15.9%</b>	<b>32.9%</b>
Local government alone	2 121.5	4 164	11.3%	23.5%



# Subnational government expenditure by category as a share of public expenditure

2014 (% of public expenditure of the same category)

Compensation of employees

Public procurement\*

Current social expenditure

## Federations & quasi-federations

Australia	n.a.	n.a.	n.a.
Austria	55.2%	44.0%	12.0%
Local Government alone	24.9%	25.5%	5.3%
Belgium	78.2%	42.8%	12.7%
Local Government alone	32.7%	13.9%	2.9%
Canada	84.2%	89.1%	25.4%
Local Government alone	35.0%	26.3%	3.2%
Germany	78.1%	39.7%	16.3%
Local Government alone	25.2%	24.3%	8.5%
Mexico <sup>1</sup>	64.5%	58.4%	5.4%
Local Government alone	7.7%	17.0%	0.4%
Spain	77.6%	82.8%	15.4%
Local Government alone	18.0%	24.2%	0.6%
Switzerland	84.1%	71.7%	21.0%
Local Government alone	28.8%	37.2%	6.0%
United States	76.3%	64.3%	24.3%
Local Government alone	n.a.	n.a.	n.a.

## Unitary countries

Chile	n.a.	n.a.	n.a.
Czech Republic	49.3%	40.5%	0.6%
Denmark	72.7%	62.9%	72.2%
Estonia	39.1%	30.6%	3.1%
Finland	74.3%	64.1%	9.5%
France	28.0%	33.7%	4.4%
Greece	10.0%	15.1%	2.5%
Hungary	23.6%	26.0%	2.7%
Iceland	43.7%	39.4%	9.8%
Ireland	10.2%	22.5%	5.8%
Israel	14.3%	20.5%	3.8%
Italy	41.1%	76.2%	12.3%
Japan	76.9%	32.3%	10.6%
Korea	55.8%	37.4%	20.1%
Luxembourg	19.4%	20.4%	0.3%
Netherlands	62.3%	30.2%	7.1%
New Zealand <sup>1</sup>	8.6%	19.6%	0.0%
Norway	56.4%	43.0%	7.7%
Poland	52.4%	51.7%	6.8%
Portugal	17.4%	27.5%	2.7%
Slovak Republic	37.0%	19.7%	0.5%
Slovenia	34.5%	34.4%	2.7%
Sweden	76.0%	67.8%	22.7%
Turkey <sup>2</sup>	10.7%	22.3%	1.0%
United Kingdom	38.5%	37.0%	12.6%
<b>OECD32</b>	<b>63.2%</b>	<b>49.8%</b>	<b>15.7%</b>
Local government alone	n.a.	n.a.	n.a.
<b>EU28</b>	<b>51.2%</b>	<b>44.8%</b>	<b>12.1%</b>
Local government alone	35.9%	36.8%	8.8%

1. 2013 figures. 2. 2011 figures.

\* Public procurement is defined here as the sum of intermediate consumption, gross fixed capital formation and social transfers in kind supplied via market producers.

# Breakdown of subnational government expenditure by type

2014

(% of subnational expenditure)

Compensation of employees	Intermediate consumption	Current social expenditure	Subsidies & other current transfers	Capital expenditure	Other*
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## Federations & quasi-federations

Australia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	32.6%	19.4%	15.6%	19.2%	10.4%	2.7%
Local Government alone	30.6%	23.1%	14.4%	17.5%	12.5%	1.9%
Belgium	42.2%	13.5%	13.7%	16.6%	12.5%	1.4%
Local Government alone	55.8%	15.3%	10.0%	5.8%	11.8%	1.3%
Canada	32.7%	26.4%	7.6%	15.8%	11.4%	6.1%
Local Government alone	50.7%	24.9%	3.6%	2.4%	16.4%	2.0%
Germany	29.0%	16.1%	18.6%	20.4%	12.4%	3.5%
Local Government alone	24.6%	23.6%	25.6%	11.6%	12.8%	1.8%
Mexico <sup>1</sup>	47.9%	11.6%	1.0%	21.4%	16.5%	1.5%
Local Government alone	39.5%	21.2%	0.6%	9.1%	28.2%	1.4%
Spain	39.4%	20.1%	13.5%	13.7%	9.2%	4.1%
Local Government alone	33.4%	30.9%	1.8%	21.0%	10.8%	2.0%
Switzerland	30.7%	15.7%	11.4%	27.0%	13.8%	1.3%
Local Government alone	31.1%	25.8%	9.7%	14.9%	16.5%	2.1%
United States	41.5%	24.0%	19.3%	0.0%	9.9%	5.3%
Local Government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.

## Unitary countries

Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	37.3%	28.2%	0.8%	10.6%	22.0%	1.0%
Denmark	33.4%	16.7%	38.4%	6.3%	4.6%	0.6%
Estonia	46.2%	29.8%	4.1%	3.3%	15.9%	0.6%
Finland	44.1%	34.0%	8.9%	3.3%	9.3%	0.3%
France	30.9%	20.6%	9.8%	14.7%	21.9%	2.0%
Greece	36.2%	23.7%	16.4%	0.8%	21.6%	1.3%
Hungary	31.2%	25.8%	5.5%	8.2%	29.1%	0.3%
Iceland	44.4%	33.2%	5.1%	4.6%	9.9%	2.8%
Ireland	27.9%	23.6%	23.9%	0.7%	22.2%	1.7%
Israel	26.7%	27.3%	5.2%	15.3%	22.2%	3.3%
Italy	28.4%	28.5%	19.2%	7.6%	12.8%	3.5%
Japan	27.4%	15.2%	14.3%	19.0%	21.6%	2.4%
Korea	27.9%	14.4%	12.8%	17.3%	26.9%	0.7%
Luxembourg	35.3%	21.9%	1.4%	12.1%	29.0%	0.3%
Netherlands	41.0%	27.2%	11.3%	5.3%	13.9%	1.3%
New Zealand <sup>1</sup>	17.9%	31.7%	0.0%	9.9%	35.2%	5.3%
Norway	51.2%	18.7%	7.8%	7.8%	12.2%	2.2%
Poland	40.3%	27.9%	8.2%	4.7%	17.5%	1.4%
Portugal	33.7%	25.8%	8.8%	11.5%	17.6%	2.6%
Slovak Republic	48.1%	27.3%	1.4%	9.2%	13.1%	0.9%
Slovenia	40.0%	20.7%	5.1%	5.9%	27.8%	0.6%
Sweden	37.8%	22.5%	15.6%	4.4%	8.6%	11.2%
Turkey <sup>2</sup>	22.9%	36.9%	2.8%	4.4%	30.4%	2.6%
United Kingdom	33.7%	36.9%	16.1%	1.2%	9.8%	2.4%
OECD32	36.3%	22.1%	15.7%	8.8%	13.2%	3.9%
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
EU28	33.3%	22.7%	16.0%	12.0%	12.8%	3.1%
Local government alone	32.7%	26.6%	16.2%	8.3%	13.5%	2.6%

# Subnational government expenditure by economic function (COFOG)

2013 (% of subnational expenditure)

	Education	Social protection*	General services	Health	Economic affairs	Other**
<b>Federations &amp; quasi-federations</b>						
Australia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	16.5%	20.9%	15.4%	25.3%	13.5%	8.3%
Local Government alone	16.0%	21.4%	16.0%	22.6%	12.4%	11.7%
Belgium	31.6%	19.8%	18.6%	0.9%	15.1%	14.1%
Local Government alone	19.1%	21.6%	19.0%	0.6%	10.2%	29.6%
Canada	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany	22.1%	24.5%	23.9%	2.3%	12.1%	15.1%
Local Government alone	15.9%	33.2%	18.1%	1.7%	12.9%	18.1%
Mexico	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	18.3%	7.1%	22.9%	26.4%	10.8%	14.5%
Local Government alone	3.6%	9.0%	36.2%	1.3%	16.1%	33.7%
Switzerland	26.6%	19.5%	13.8%	10.6%	14.5%	15.1%
Local Government alone	25.8%	19.2%	15.2%	3.7%	14.4%	21.8%
United States	31.6%	5.1%	13.2%	23.2%	14.2%	12.8%
Local Government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	32.1%	5.7%	14.2%	2.6%	20.4%	25.1%
Denmark	8.8%	57.0%	3.5%	23.6%	3.4%	3.7%
Estonia	35.2%	7.1%	6.8%	16.2%	15.7%	19.0%
Finland	17.9%	24.7%	15.4%	29.3%	6.7%	6.0%
France	14.4%	18.4%	17.8%	0.7%	19.3%	29.5%
Greece	9.9%	12.0%	30.3%	0.0%	16.5%	31.3%
Hungary	16.5%	14.2%	22.7%	4.6%	16.3%	25.7%
Iceland	33.7%	23.3%	11.0%	0.7%	9.8%	21.5%
Ireland	12.9%	23.6%	5.5%	0.0%	21.7%	36.3%
Israel	35.2%	16.0%	12.2%	0.3%	10.2%	26.1%
Italy	6.8%	5.0%	13.1%	47.0%	14.2%	13.9%
Japan	17.9%	29.0%	11.6%	7.8%	14.6%	19.0%
Korea	28.1%	13.7%	17.6%	4.0%	19.3%	17.3%
Luxembourg	18.1%	9.3%	22.5%	0.3%	14.6%	35.2%
Netherlands	30.6%	20.1%	7.7%	1.9%	14.6%	25.1%
New Zealand	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	23.9%	27.5%	9.2%	14.6%	10.0%	14.7%
Poland	28.2%	12.9%	10.6%	15.5%	15.5%	17.3%
Portugal	16.0%	7.2%	25.9%	7.5%	15.8%	27.5%
Slovak Republic	44.0%	5.9%	13.6%	0.4%	12.6%	23.4%
Slovenia	37.3%	11.3%	9.4%	10.9%	11.8%	19.4%
Sweden	20.1%	27.7%	11.6%	26.8%	6.0%	7.8%
Turkey	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	29.1%	33.0%	8.0%	1.1%	8.0%	20.7%
<b>OECD28</b>	<b>25.3%</b>	<b>14.3%</b>	<b>14.6%</b>	<b>16.7%</b>	<b>13.7%</b>	<b>15.3%</b>
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU28</b>	<b>20.0%</b>	<b>21.0%</b>	<b>16.7%</b>	<b>13.3%</b>	<b>12.3%</b>	<b>16.8%</b>
Local government alone	17.5%	23.0%	14.0%	13.6%	12.6%	19.2%

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

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

# General government investment\*

2014

USD  
billions

USD  
per capita

% GDP

% public  
expenditure

## Federations & quasi-federations

Australia <sup>2</sup>	32.3	1 411	3.3%	9.0%
Austria	11.9	1 395	2.9%	5.6%
Belgium	11.7	1 046	2.4%	4.3%
Canada	55.5	1 560	3.5%	8.8%
Germany	79.8	985	2.1%	4.8%
Mexico <sup>1</sup>	43.1	364	2.1%	8.8%
Spain	33.8	727	2.2%	4.9%
Switzerland	14.2	1 739	2.9%	8.7%
United States	565.5	1 772	3.3%	8.6%

## Unitary countries

Chile <sup>1</sup>	8.4	474	2.2%	9.6%
Czech Republic	12.7	1 204	3.9%	9.1%
Denmark	9.9	1 761	3.8%	6.8%
Estonia	1.9	1 425	5.1%	13.3%
Finland	9.1	1 670	4.1%	7.0%
France	99.7	1 507	3.8%	6.7%
Greece	11.5	1 052	3.9%	7.9%
Hungary	12.8	1 297	5.2%	10.4%
Iceland	0.4	1 365	3.1%	6.8%
Ireland	4.5	980	2.0%	5.2%
Israel	5.9	723	2.1%	5.2%
Italy	48.1	791	2.2%	4.4%
Japan	178.1	1 402	3.8%	9.1%
Korea	85.3	1 692	5.1%	15.9%
Luxembourg	2.0	3 550	3.6%	8.5%
Netherlands	27.0	1 602	3.3%	7.2%
New Zealand <sup>1</sup>	6.2	1 401	3.8%	9.6%
Norway	15.3	2 978	4.5%	9.9%
Poland	39.3	1 020	4.1%	9.7%
Portugal	6.2	593	2.1%	4.0%
Slovak Republic	5.2	961	3.4%	8.2%
Slovenia	3.1	1 519	5.0%	10.0%
Sweden	19.3	1 990	4.4%	8.5%
Turkey <sup>3</sup>	38.9	526	3.0%	7.9%
United Kingdom	66.9	1 036	2.6%	5.9%
<b>OECD34</b>	<b>1 565.7</b>	<b>1 240</b>	<b>3.2%</b>	<b>7.7%</b>
<b>EU28</b>	<b>540.1</b>	<b>1 060</b>	<b>2.9%</b>	<b>6.0%</b>

1. 2013 figures.

2. 2012 figures.

3. 2011 figures.

\* The SNA 2008, implemented at the end of 2014 for a large majority of OECD countries, has introduced important changes concerning public investment. See page 22.

# Subnational government investment\*

2014

	USD billions	USD per capita	% GDP	% subnational expenditure	% public investment
<b>Federations &amp; quasi-federations</b>					
Australia <sup>2</sup>	23.0	1 006	2.3%	13.8%	71.3%
Local Government alone	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	5.3	626	1.3%	7.3%	44.9%
Local Government alone	3.5	413	0.9%	10.0%	29.6%
Belgium	10.4	932	2.1%	9.0%	89.1%
Local Government alone	4.0	357	0.8%	11.0%	34.2%
Canada	52.9	1 488	3.3%	10.8%	95.4%
Local Government alone	21.1	595	1.3%	16.1%	38.1%
Germany	55.6	687	1.5%	7.1%	69.7%
Local Government alone	28.5	352	0.8%	9.6%	35.7%
Mexico <sup>1</sup>	31.7	268	1.6%	12.8%	73.6%
Local Government alone	10.1	85	0.5%	28.2%	23.4%
Spain	22.9	493	1.5%	6.7%	67.8%
Local Government alone	8.9	192	0.6%	9.6%	26.4%
Switzerland	9.7	1 186	2.0%	9.6%	68.2%
Local Government alone	4.3	521	0.9%	12.5%	30.0%
United States	312.2	978	1.8%	9.9%	55.2%
Local Government alone	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>					
Chile <sup>1</sup>	1.0	57	0.3%	8.7%	12.0%
Czech Republic	7.5	711	2.3%	19.5%	59.0%
Denmark	4.1	731	1.6%	4.4%	41.5%
Estonia	0.5	355	1.3%	13.8%	24.9%
Finland	4.9	902	2.2%	9.3%	54.0%
France	58.6	886	2.3%	19.1%	58.8%
Greece	2.1	188	0.7%	21.0%	17.9%
Hungary	4.9	498	2.0%	25.3%	38.4%
Iceland	0.2	552	1.3%	9.2%	40.4%
Ireland	1.7	365	0.7%	20.5%	37.3%
Israel	3.3	401	1.2%	21.5%	55.5%
Italy	26.4	434	1.2%	8.3%	54.9%
Japan	136.2	1 072	2.9%	17.4%	76.5%
Korea	47.9	949	2.8%	20.8%	56.1%
Luxembourg	0.8	1 370	1.4%	28.5%	38.6%
Netherlands	13.9	825	1.7%	12.3%	51.5%
New Zealand <sup>1</sup>	2.5	555	1.5%	33.7%	39.6%
Norway	6.2	1 207	1.8%	11.9%	40.5%
Poland	20.9	543	2.2%	16.1%	53.2%
Portugal	2.8	272	0.9%	15.5%	45.9%
Slovak Republic	1.3	244	0.9%	12.9%	25.4%
Slovenia	1.7	820	2.7%	27.4%	53.9%
Sweden	9.3	964	2.1%	8.4%	48.4%
Turkey <sup>3</sup>	13.9	189	1.1%	26.7%	35.9%
United Kingdom	23.7	366	0.9%	8.2%	35.3%
<b>OECD34</b>	<b>920.1</b>	<b>729</b>	<b>1.9%</b>	<b>11.3%</b>	<b>58.8%</b>
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU28</b>	<b>289.9</b>	<b>569</b>	<b>1.5%</b>	<b>9.7%</b>	<b>53.7%</b>
Local government alone	240.0	471	1.3%	11.3%	44.4%

# Subnational government investment by economic function (COFOG)

2013 (% of subnational investment)

	Economic affairs	General services	Education	Housing and community amenities	Environmental protection	Other*
<b>Federations &amp; quasi-federations</b>						
Australia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Austria	40,8%	10,0%	8,2%	1,3%	0,7%	38,9%
Local Government alone	40,2%	8,5%	11,5%	2,3%	0,9%	36,6%
Belgium	28,1%	33,2%	17,2%	2,8%	4,0%	14,8%
Local Government alone	28,9%	14,1%	8,6%	6,3%	6,0%	36,0%
Canada	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany	30,1%	19,8%	24,1%	5,0%	4,2%	16,9%
Local Government alone	31,7%	1,6%	29,6%	9,4%	6,7%	21,1%
Mexico	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	40,5%	15,4%	9,3%	6,6%	6,6%	21,5%
Local Government alone	53,1%	8,9%	3,7%	7,8%	6,5%	20,0%
Switzerland	26,3%	32,9%	18,4%	3,6%	5,6%	13,2%
Local Government alone	31,3%	11,1%	22,1%	7,9%	11,1%	16,4%
United States	42,7%	6,7%	29,6%	8,9%	0,0%	12,1%
Local Government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic <sup>1</sup>	30,1%	n.a.	22,9%	5,3%	21,2%	20,4%
Denmark	17,2%	5,1%	21,8%	0,2%	0,9%	54,7%
Estonia	40,8%	0,5%	21,9%	4,6%	3,2%	29,0%
Finland <sup>2</sup>	23,8%	17,3%	22,8%	n.a.	0,3%	35,8%
France	30,6%	12,8%	13,1%	14,8%	10,4%	18,3%
Greece	60,9%	15,1%	0,3%	4,3%	15,0%	4,4%
Hungary	16,3%	28,8%	6,7%	2,5%	34,7%	10,9%
Iceland	40,0%	4,3%	18,2%	9,0%	1,4%	27,2%
Ireland	45,8%	4,7%	1,9%	26,8%	16,5%	4,4%
Israel	34,2%	3,2%	27,8%	12,6%	5,6%	16,5%
Italy	30,6%	11,6%	9,8%	18,3%	7,0%	22,7%
Japan	47,7%	4,2%	12,0%	10,4%	15,6%	10,1%
Korea	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Luxembourg	19,3%	8,0%	26,0%	11,3%	15,3%	20,1%
Netherlands <sup>2</sup>	33,8%	8,0%	23,3%	n.a.	22,1%	12,8%
New Zealand	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	25,7%	3,6%	25,3%	11,4%	9,4%	24,5%
Poland <sup>2</sup>	43,9%	8,0%	8,2%	n.a.	11,0%	28,9%
Portugal	46,6%	8,3%	6,5%	11,7%	9,1%	17,8%
Slovak Republic	19,3%	7,2%	7,4%	29,5%	17,7%	19,0%
Slovenia	24,5%	7,5%	15,3%	14,5%	19,9%	18,2%
Sweden	15,2%	25,5%	9,7%	12,5%	1,0%	36,1%
Turkey	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	31,8%	3,2%	52,9%	4,7%	2,4%	5,1%
<b>OECD27</b>	<b>39.2%</b>	<b>9.2%</b>	<b>21.9%</b>	<b>8.9%</b>	<b>6.2%</b>	<b>14.7%</b>
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>EU28</b>	<b>31.4%</b>	<b>13.8%</b>	<b>18.6%</b>	<b>8.9%</b>	<b>7.8%</b>	<b>19.5%</b>
Local government alone	31.7%	9.9%	19.0%	10.3%	8.7%	20.4%

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

1. Due to negative values (disinvestment), general services are not taken into account for the breakdown of investment by function for Czech republic.

2. Due to negative values (disinvestment), housing and community amenities are not taken into account for the breakdown of investment by function for Finland, the Netherlands and Poland.

# General government revenue

2014

USD billions

USD per capita

% GDP

## Federations & quasi-federations

Australia <sup>2</sup>	335.8	14 676	34.0%
Austria	203.7	23 840	50.0%
Belgium	253.6	22 734	52.0%
Canada	604.5	17 008	37.7%
Germany	1 674.7	20 680	44.6%
Mexico <sup>1</sup>	492.2	4 158	24.5%
Spain	603.0	12 979	38.6%
Switzerland	163.5	19 965	33.5%
United States	5 750.5	18 017	33.1%

## Unitary countries

Chile <sup>1</sup>	85.4	4 839	22.7%
Czech Republic	133.3	12 663	40.6%
Denmark	149.1	26 420	57.4%
Estonia	14.3	10 890	38.7%
Finland	122.0	22 338	54.9%
France	1 395.4	21 088	53.6%
Greece	135.3	12 383	46.4%
Hungary	117.1	11 871	47.4%
Iceland	6.6	20 058	45.6%
Ireland	78.4	16 979	34.4%
Israel	104.5	12 721	37.7%
Italy	1 038.7	17 085	48.2%
Japan	1 666.7	13 118	35.8%
Korea	559.1	11 087	33.2%
Luxembourg	24.0	42 989	43.8%
Netherlands	357.2	21 181	43.9%
New Zealand <sup>1</sup>	64.5	14 457	39.7%
Norway	184.3	35 874	54.6%
Poland	373.0	9 691	38.8%
Portugal	133.2	12 806	44.5%
Slovak Republic	59.6	11 008	38.9%
Slovenia	28.1	13 618	44.8%
Sweden	220.1	22 696	50.1%
Turkey <sup>3</sup>	478.5	6 470	36.6%
United Kingdom	993.2	15 375	38.2%
<b>OECD34</b>	<b>18 602.8</b>	<b>14 738</b>	<b>37.8%</b>
<b>EU28</b>	<b>8 483.1</b>	<b>16 651</b>	<b>45.2%</b>

1. 2013 figures.

2. 2012 figures.

3. 2011 figures.

# General government tax revenue

2014	USD billions	USD per capita	% GDP	% public revenue
<b>Federations &amp; quasi-federations</b>				
Australia <sup>2</sup>	272.3	11 903	27.6%	81.1%
Austria	115.0	13 460	28.2%	56.5%
Belgium	149.2	13 372	30.6%	58.8%
Canada	415.7	11 697	26.0%	68.8%
Germany	857.0	10 582	22.8%	51.2%
Mexico <sup>1</sup>	251.0	2 120	12.5%	51.0%
Spain	345.9	7 444	22.1%	57.4%
Switzerland	99.5	12 157	20.4%	60.9%
United States	3 418.8	10 711	19.7%	59.5%
<b>Unitary countries</b>				
Chile <sup>1</sup>	71.2	4 037	18.9%	83.4%
Czech Republic	63.0	5 989	19.2%	47.3%
Denmark	130.0	23 029	50.1%	87.2%
Estonia	7.8	5 955	21.2%	54.7%
Finland	69.1	12 644	31.1%	56.6%
France	753.6	11 389	28.9%	54.0%
Greece	74.2	6 792	25.4%	54.8%
Hungary	62.3	6 314	25.2%	53.2%
Iceland	5.1	15 498	35.2%	77.3%
Ireland	56.0	12 125	24.5%	71.4%
Israel	72.3	8 805	26.1%	69.2%
Italy	649.9	10 691	30.1%	62.6%
Japan	878.6	6 915	18.9%	52.7%
Korea	308.0	6 109	18.3%	55.1%
Luxembourg	14.8	26 596	27.1%	61.9%
Netherlands	181.3	10 754	22.3%	50.8%
New Zealand <sup>1</sup>	50.2	11 261	30.9%	77.9%
Norway	97.9	19 060	29.0%	53.1%
Poland	189.8	4 933	19.8%	50.9%
Portugal	75.1	7 224	25.1%	56.4%
Slovak Republic	26.7	4 936	17.4%	44.8%
Slovenia	13.9	6 741	22.2%	49.5%
Sweden	174.9	18 037	39.8%	79.5%
Turkey <sup>3</sup>	272.5	3 685	20.8%	57.0%
United Kingdom	691.8	10 709	26.6%	69.7%
<b>OECD34</b>	<b>10 914.7</b>	<b>8 647</b>	<b>22.2%</b>	<b>58.7%</b>
<b>EU28</b>	<b>4 979.3</b>	<b>9 773</b>	<b>26.5%</b>	<b>58.7%</b>

1. 2013 figures.

2. 2012 figures.

3. 2011 figures.



# Subnational government revenue

2014

	USD billions	USD per capita	% GDP	% public revenue
<b>Federations &amp; quasi-federations</b>				
Australia <sup>2</sup>	151.5	6 624	15.3%	45.1%
Local Government alone	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Austria	73.2	8 568	18.0%	35.9%
Local Government alone	35.2	4 121	8.6%	17.3%
Belgium	112.3	10 063	23.0%	44.3%
Local Government alone	35.5	3 184	7.3%	14.0%
Canada	449.1	12 636	28.0%	74.3%
Local Government alone	124.2	3 494	7.8%	20.5%
Germany	775.7	9 579	20.6%	46.3%
Local Government alone	293.7	3 627	7.8%	17.5%
Mexico <sup>1</sup>	252.4	2 132	12.6%	51.3%
Local Government alone	37.2	314	1.9%	7.5%
Spain	321.6	6 923	20.6%	53.3%
Local Government alone	101.8	2 191	6.5%	16.9%
Switzerland	98.4	12 011	20.2%	60.2%
Local Government alone	34.0	4 156	7.0%	20.8%
United States	2 971.8	9 311	17.1%	51.7%
Local Government alone	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>				
Chile <sup>1</sup>	11.9	676	3.2%	14.0%
Czech Republic	38.9	3 698	11.9%	29.2%
Denmark	93.9	16 648	36.2%	63.0%
Estonia	3.4	2 574	9.2%	23.6%
Finland	51.4	9 407	23.1%	42.1%
France	301.7	4 559	11.6%	21.6%
Greece	10.7	976	3.7%	7.9%
Hungary	22.8	2 314	9.2%	19.5%
Iceland	1.8	5 637	12.8%	28.1%
Ireland	8.2	1 779	3.6%	10.5%
Israel	15.2	1 850	5.5%	14.5%
Italy	319.7	5 259	14.8%	30.8%
Japan	769.9	6 060	16.5%	46.2%
Korea	237.0	4 700	14.1%	42.4%
Luxembourg	2.9	5 132	5.2%	11.9%
Netherlands	110.6	6 558	13.6%	31.0%
New Zealand <sup>1</sup>	6.6	1 486	4.1%	10.3%
Norway	49.5	9 640	14.7%	26.9%
Poland	127.9	3 325	13.3%	34.3%
Portugal	19.2	1 847	6.4%	14.4%
Slovak Republic	10.2	1 883	6.6%	17.1%
Slovenia	6.1	2 958	9.7%	21.7%
Sweden	109.8	11 327	25.0%	49.9%
Turkey <sup>3</sup>	55.5	751	4.2%	11.6%
United Kingdom	286.3	4 431	11.0%	28.8%
<b>OECD34</b>	<b>7 877.2</b>	<b>6 241</b>	<b>16.0%</b>	<b>42.3%</b>
Local government alone	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>EU28</b>	<b>2 944.3</b>	<b>5 779</b>	<b>15.7%</b>	<b>34.7%</b>
Local government alone	<b>2 118.9</b>	<b>4 159</b>	<b>11.3%</b>	<b>25.0%</b>

# Subnational government revenue by type

**2014**  
(% of revenues)

	Taxes	Grants & subsidies	Tariffs & fees	Property income	Social contributions
<b>Federations &amp; quasi-federations</b>					
Australia <sup>2</sup>	33.3%	44.4%	13.6%	8.7%	0.0%
Local Government alone	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Austria	9.9%	73.4%	10.9%	2.5%	3.3%
Local Government alone	14.7%	65.0%	15.1%	2.3%	2.9%
Belgium	19.4%	61.3%	9.4%	2.0%	7.9%
Local Government alone	28.9%	50.6%	11.6%	3.3%	5.6%
Canada	50.5%	30.3%	10.4%	6.6%	2.3%
Local Government alone	36.0%	48.2%	13.3%	2.6%	0.0%
Germany	54.6%	26.8%	12.6%	1.8%	4.2%
Local Government alone	38.2%	40.4%	17.5%	2.4%	1.5%
Mexico <sup>1</sup>	7.2%	91.5%	0.0%	0.3%	1.0%
Local Government alone	13.0%	86.2%	0.0%	0.2%	0.5%
Spain	38.7%	51.8%	8.6%	0.6%	0.3%
Local Government alone	51.4%	37.0%	10.5%	0.9%	0.3%
Switzerland	53.8%	21.6%	21.2%	3.0%	0.4%
Local Government alone	58.2%	13.4%	24.6%	3.5%	0.4%
United States	51.2%	23.1%	22.5%	2.5%	0.6%
Local Government alone	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>					
Chile <sup>1</sup>	45.1%	51.1%		3.8%	
Czech Republic	42.5%	41.3%	14.6%	1.5%	0.1%
Denmark	34.3%	60.3%	4.7%	0.4%	0.2%
Estonia	3.8%	84.7%	10.1%	1.1%	0.3%
Finland	44.6%	29.9%	23.1%	2.4%	0.0%
France	48.5%	34.3%	15.7%	1.1%	0.3%
Greece	24.0%	66.8%	8.3%	0.8%	0.0%
Hungary	23.5%	67.8%	8.0%	0.7%	0.1%
Iceland	74.5%	11.5%	10.4%	3.6%	0.0%
Ireland	20.2%	50.0%	24.9%	0.6%	4.3%
Israel	45.4%	46.5%	3.8%	2.0%	2.3%
Italy	44.4%	42.4%	11.6%	1.1%	0.5%
Japan	46.0%	44.9%	5.8%	0.7%	2.6%
Korea	30.1%	60.3%	8.1%	1.2%	0.4%
Luxembourg	23.9%	55.2%	19.7%	1.0%	0.2%
Netherlands	10.3%	70.9%	14.2%	2.7%	1.8%
New Zealand <sup>1</sup>	52.4%	23.8%	18.7%	5.1%	0.0%
Norway	36.7%	46.1%	12.9%	4.4%	0.0%
Poland	32.3%	57.1%	9.1%	1.5%	0.0%
Portugal	38.3%	36.8%	15.6%	3.7%	5.6%
Slovak Republic	10.9%	70.4%	17.1%	1.0%	0.6%
Slovenia	39.9%	43.6%	15.1%	0.5%	0.9%
Sweden	53.7%	31.7%	10.3%	1.8%	2.6%
Turkey <sup>3</sup>	13.0%	70.4%	13.2%	1.3%	2.0%
United Kingdom	14.3%	68.8%	13.1%	1.1%	2.7%
<b>OECD33*</b>	<b>43.8%</b>	<b>37.6%</b>	<b>14.9%</b>	<b>2.2%</b>	<b>1.5%</b>
Local government alone	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>EU28</b>	<b>39.3%</b>	<b>45.0%</b>	<b>12.0%</b>	<b>1.4%</b>	<b>2.3%</b>
Local government alone	<b>35.5%</b>	<b>48.4%</b>	<b>13.3%</b>	<b>1.5%</b>	<b>1.3%</b>

# Subnational government tax revenue

2014

	USD billions	USD per capita	% GDP	% subnational revenue	% public tax revenue
<b>Federations &amp; quasi-federations</b>					
Australia <sup>2</sup>	50.5	2 209	5.1%	33.3%	18.6%
Local Government alone	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
Austria	7.2	846	1.8%	9.9%	6.3%
Local Government alone	5.2	605	1.3%	14.7%	4.5%
Belgium	21.8	1 957	4.5%	19.4%	14.6%
Local Government alone	10.3	921	2.1%	28.9%	6.9%
Canada	226.6	6 376	14.1%	50.5%	54.5%
Local Government alone	44.7	1 257	2.8%	36.0%	10.7%
Germany	423.6	5 231	11.3%	54.6%	49.4%
Local Government alone	112.2	1 385	3.0%	38.2%	13.1%
Mexico <sup>1</sup>	18.3	154	0.9%	7.2%	7.3%
Local Government alone	4.8	41	0.2%	13.0%	1.9%
Spain	124.5	2 679	8.0%	38.7%	36.0%
Local Government alone	52.3	1 125	3.3%	51.4%	15.1%
Switzerland	52.9	6 459	10.8%	53.8%	53.1%
Local Government alone	19.8	2 419	4.1%	58.2%	19.9%
United States	1 522.5	4 770	8.8%	51.2%	44.5%
Local Government alone	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>					
Chile <sup>1</sup>	5.4	305	1.4%	45.1%	7.6%
Czech Republic	16.5	1 571	5.0%	42.5%	26.2%
Denmark	32.2	5 713	12.4%	34.3%	24.8%
Estonia	0.1	98	0.3%	3.8%	1.6%
Finland	22.9	4 194	10.3%	44.6%	33.2%
France	146.4	2 212	5.6%	48.5%	19.4%
Greece	2.6	234	0.9%	24.0%	3.4%
Hungary	5.4	544	2.2%	23.5%	8.6%
Iceland	1.4	4 198	9.5%	74.5%	27.1%
Ireland	1.7	359	0.7%	20.2%	3.0%
Israel	6.9	840	2.5%	45.4%	9.5%
Italy	141.8	2 333	6.6%	44.4%	21.8%
Japan	353.9	2 785	7.6%	46.0%	40.3%
Korea	71.2	1 412	4.2%	30.1%	23.1%
Luxembourg	0.7	1 229	1.3%	23.9%	4.6%
Netherlands	11.4	678	1.4%	10.3%	6.3%
New Zealand <sup>1</sup>	3.5	778	2.1%	52.4%	6.9%
Norway	18.2	3 534	5.4%	36.7%	18.5%
Poland	41.3	1 074	4.3%	32.3%	21.8%
Portugal	7.4	708	2.5%	38.3%	9.8%
Slovak Republic	1.1	205	0.7%	10.9%	4.1%
Slovenia	2.4	1 180	3.9%	39.9%	17.5%
Sweden	59.0	6 080	13.4%	53.7%	33.7%
Turkey <sup>3</sup>	7.2	97	0.6%	13.0%	2.6%
United Kingdom	40.9	633	1.6%	14.3%	5.9%
<b>OECD34</b>	<b>3 449.3</b>	<b>2 733</b>	<b>7.0%</b>	<b>43.8%</b>	<b>31.6%</b>
Local government alone	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>EU28</b>	<b>1 156.8</b>	<b>2 271</b>	<b>6.2%</b>	<b>39.3%</b>	<b>23.2%</b>
Local government alone	<b>752.4</b>	<b>1 477</b>	<b>4.0%</b>	<b>35.5%</b>	<b>15.1%</b>

# General government budget balance and debt

2014

2014	Budget balance			Debt*	
	USD billions	% GDP		USD billions	% GDP
Federations & quasi-federations					
Australia <sup>1</sup>	-28.4	-2.6%	Australia	702.9	62.7%
Austria	-11.0	-2.7%	Austria	416.4	102.2%
Belgium	-15.2	-3.1%	Belgium	631.8	129.5%
Canada	-26.3	-1.6%	Canada <sup>3</sup>	1 724.0	107.6%
Germany	11.5	0.3%	Germany	3 089.2	82.2%
Mexico <sup>1</sup>	1.9	0.1%	Mexico <sup>1/5</sup>	976.4	48.7%
Spain	-92.0	-5.9%	Spain	1 840.5	117.8%
Switzerland	-1.0	-0.2%	Switzerland <sup>1/5</sup>	225.4	46.9%
United States	-842.2	-4.9%	United States <sup>5</sup>	21 980.5	126.7%
Unitary countries					
Chile <sup>1</sup>	-1.8	-0.5%	Chile <sup>4</sup>	90.5	23.1%
Czech Republic	-6.4	-1.9%	Czech Republic	187.3	57.0%
Denmark	3.8	1.5%	Denmark	155.8	60.0%
Estonia	0.3	0.7%	Estonia	5.0	13.6%
Finland	-7.4	-3.3%	Finland	157.8	71.0%
France	-102.7	-3.9%	France	3 103.9	119.2%
Greece	-10.4	-3.6%	Greece	524.6	179.8%
Hungary	-6.2	-2.5%	Hungary	245.4	99.3%
Iceland	-0.0	-0.1%	Iceland <sup>1</sup>	15.5	112.2%
Ireland	-8.8	-3.9%	Ireland	285.8	125.4%
Israel	-9.6	-3.5%	Israel <sup>1</sup>	219.0	79.1%
Italy	-65.5	-3.0%	Italy	3 368.0	156.2%
Japan	-287.5	-6.2%	Japan <sup>2/4</sup>	11 182.1	239.3%
Korea	21.0	1.2%	Korea <sup>5</sup>	901.2	53.5%
Luxembourg	0.8	1.4%	Luxembourg	18.4	33.7%
Netherlands	-19.2	-2.4%	Netherlands	659.5	81.0% <sup>1</sup>
New Zealand <sup>1</sup>	-0.7	-0.4%	New Zealand	n.a.	n.a.
Norway	30.3	9.0%	Norway	111.2	33.0%
Poland	-31.7	-3.3%	Poland	634.2	66.0%
Portugal	-21.5	-7.2%	Portugal	448.5	149.9%
Slovak Republic	-4.3	-2.8%	Slovak Republic	92.3	60.1%
Slovenia	-3.2	-5.0%	Slovenia	61.0	97.3%
Sweden	-7.3	-1.7%	Sweden	274.4	62.5%
Turkey <sup>2</sup>	-10.5	-0.8%	Turkey <sup>3</sup>	585.7	39.0%
United Kingdom	-148.0	-5.7%	United Kingdom	3 028.9	116.6%
OECD34	-1 699.2	-3.4%	OECD33	57 943.3	117.3%
EU28	-562.0	-3.0%	EU28	20 020.7	106.7%

\* Debt: OECD definition (see page 22).

1. 2013 figures.

2. 2011 figures.

3. SNA 1993, consolidated.

4. SNA 1993, non consolidated.

5. SNA 2008, non consolidated.

# Subnational government budget balance and debt

2014

2014	Budget balance			Debt*		
	USD billions	% GDP		USD billions	% GDP	% public debt
Federations & quasi-federations						
Australia <sup>1</sup>	-12.5	-1.5%	Australia	214.0	19.3%	30.4%
Local Government alone	n.a.	n.a.		n.a.	n.a.	n.a.
Austria	0.2	0.0%	Austria	54.3	13.3%	13.0%
Local Government alone	0.0	0.0%		19.8	4.9%	4.8%
Belgium	-2.7	-0.5%	Belgium	97.2	19.9%	15.4%
Local Government alone	-0.8	-0.2%		30.6	6.3%	4.8%
Canada	-40.3	-2.5%	Canada <sup>4</sup>	1 017.8	63.5%	59.0%
Local Government alone	-6.9	-0.4%		147.7	9.2%	8.6%
Germany	-3.9	-0.1%	Germany	1 104.5	29.4%	35.8%
Local Government alone	-3.1	-0.1%		194.9	5.2%	6.3%
Mexico <sup>1</sup>	4.3	0.2%	Mexico	n.a.	n.a.	n.a.
Local Government alone	1.5	0.1%		n.a.	n.a.	n.a.
Spain	-18.4	-1.2%	Spain	492.4	31.5%	26.8%
Local Government alone	8.9	0.6%		83.0	5.3%	4.5%
Switzerland	-2.8	-0.6%	Switzerland <sup>1/6</sup>	112.0	23.3%	49.7%
Local Government alone	-0.2	0.0%		49.3	10.3%	21.9%
United States	-183.2	-1.1%	United States <sup>6</sup>	5 126.8	29.6%	23.3%
Local Government alone	n.a.	n.a.		n.a.	n.a.	n.a.
Unitary countries						
Chile <sup>1</sup>	0.5	0.1%	Chile	n.a.	n.a.	n.a.
Czech Republic	0.6	0.2%	Czech Republic	13.8	4.2%	7.4%
Denmark	0.5	0.2%	Denmark	29.4	11.3%	18.9%
Estonia	-0.0	-0.0%	Estonia	1.7	4.7%	34.5%
Finland	-1.8	-0.8%	Finland	27.3	12.3%	17.3%
France	-5.5	-0.2%	France	287.6	11.0%	9.3%
Greece	0.9	0.3%	Greece	3.3	1.1%	0.6%
Hungary	3.4	1.4%	Hungary	1.7	0.7%	0.7%
Iceland	-0.1	-0.8%	Iceland <sup>1</sup>	1.8	12.8%	11.4%
Ireland	-0.0	-0.0%	Ireland	7.1	3.1%	2.5%
Israel	-0.1	-0.0%	Israel <sup>1</sup>	7.1	2.6%	3.2%
Italy	2.6	0.1%	Italy	259.2	12.0%	7.7%
Japan	-12.3	-0.3%	Japan <sup>3/5</sup>	1 742.4	37.3%	15.6%
Korea	6.8	0.4%	Korea <sup>6</sup>	63.6	3.8%	7.1%
Luxembourg	0.2	0.3%	Luxembourg	1.4	2.6%	7.7%
Netherlands	-2.8	-0.3%	Netherlands	94.6	11.6%	14.3%
New Zealand <sup>1</sup>	-0.7	-0.4%	New Zealand <sup>2/5</sup>	8.1	5.6%	n.a.
Norway	-2.5	-0.7%	Norway	52.6	15.6%	47.3%
Poland	-1.7	-0.2%	Poland	54.5	5.7%	8.6%
Portugal	0.9	0.3%	Portugal	23.0	7.7%	5.1%
Slovak Republic	-0.1	-0.1%	Slovak Republic	4.8	3.1%	5.2%
Slovenia	-0.1	-0.1%	Slovenia	2.3	3.6%	3.7%
Sweden	-1.7	-0.4%	Sweden	66.4	15.1%	24.2%
Turkey <sup>3</sup>	3.3	0.3%	Turkey <sup>4</sup>	47.1	3.1%	8.0%
United Kingdom	-1.4	-0.1%	United Kingdom	246.4	9.5%	8.1%
OECD34	-270.1	-0.5%	OECD31	11 266.0	23.9%	19.8%
Local government alone	n.a.	n.a.		n.a.	n.a.	n.a.
EU28	-29.8	-0.2%	EU28	2 989.6	15.9%	14.9%
Local government alone	-2.6	-0.0%		1 567.1	8.4%	7.8%

# 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 sub-national levels of government
3. Co-ordinate horizontally among subnational 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 impacts and risks of public investment
5. Engage with stakeholders 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.*

## 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 (exceptions are, at the time of this publication: Chile, Japan and Turkey which are still under SNA 1993). They are complemented by data from Eurostat, IMF (Chile) and national statistical institutes for some countries or indicators (in particular, territorial organisation). Data were extracted in January 2016 and are from 2014, 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

**General government (S.13):** 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) 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 by economic function:** 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 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 tax revenue (or "autonomous") and tax revenue shared between central and subnational governments. NB: the SNA 2008 has introduced some changes concerning the classification of some shared tax revenues. In several countries, certain tax receipts have been recently reclassified as transfers and no longer as shared taxes.

**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).

**OECD and EU averages are weighted unless otherwise specified. The on-line database presents unweighted averages as well as intermediary averages for OECD federal countries and unitary countries.**

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