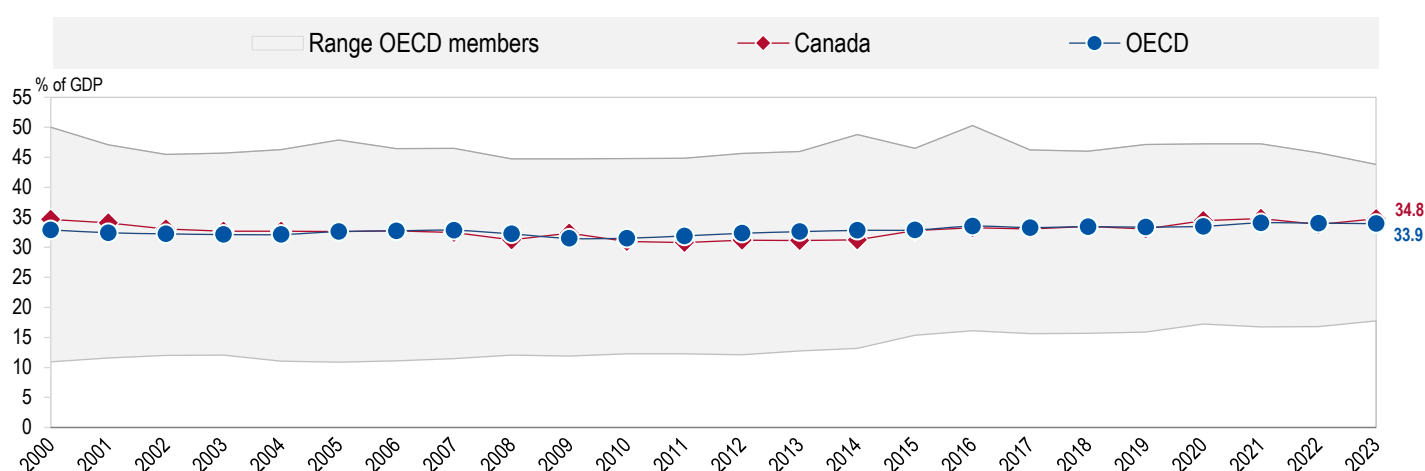


Revenue Statistics 2024 - Canada

Tax-to-GDP ratio

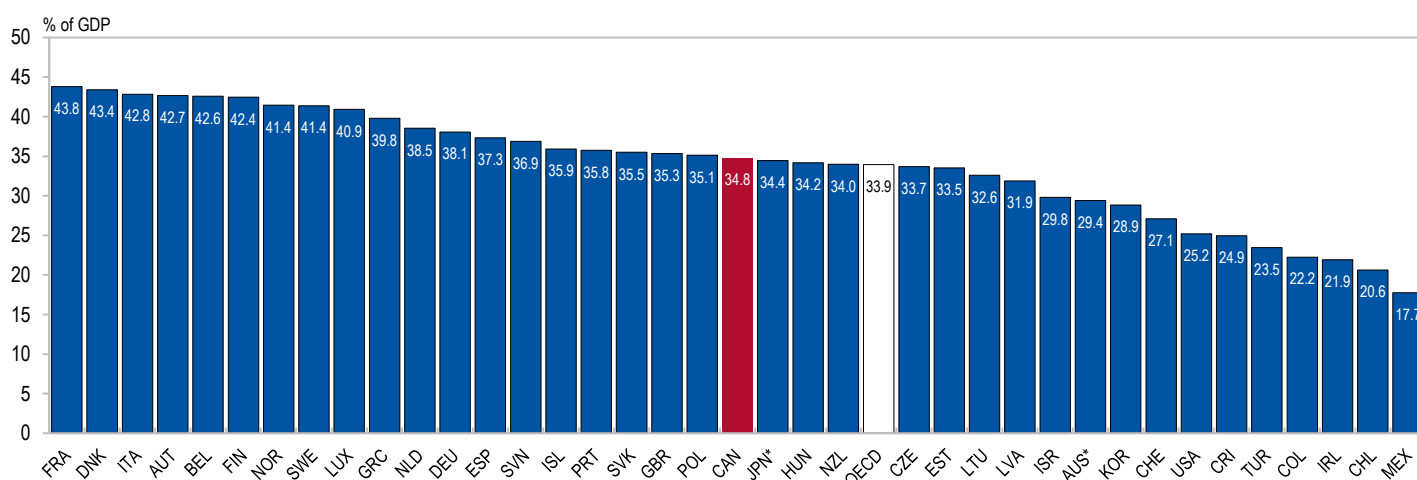
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Canada increased by 0.9 percentage points from 33.8% in 2022 to 34.8% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Canada has increased from 34.7% in 2000 to 34.8% 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 Canada was 34.8% in 2021, with the lowest being 30.8% in 2011.



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

Canada ranked 20th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Canada had a tax-to-GDP ratio of 34.8% compared with the OECD average of 33.9%. In 2022, Canada was ranked 22nd 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.

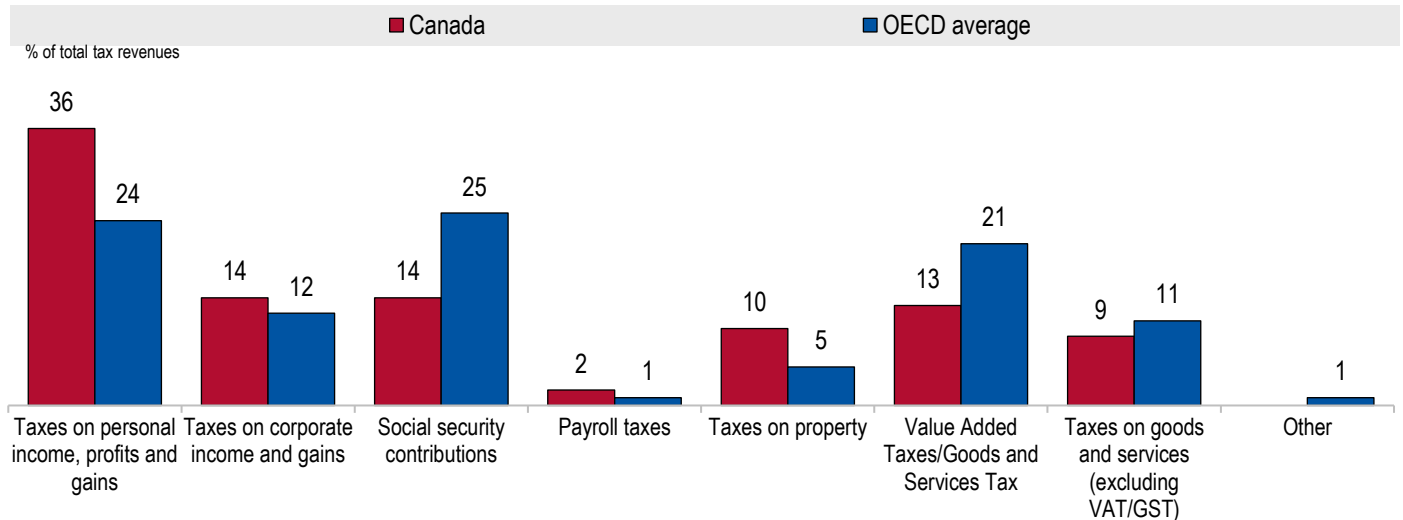
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 Canada compared with the OECD average is shown in the figure below.



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

- » Substantially higher revenues from taxes on personal income, profits & gains, and higher revenues from taxes on corporate income & gains; payroll taxes; and property taxes.
- » A lower proportion of revenues from value-added taxes and goods & services taxes (excluding VAT/GST), and substantially lower revenues from social security contributions.

Tax structure

	Tax Revenues in national currency			Tax structure in Canada			Position in OECD		
	Canadian Dollar, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	451 841	490 947	+ 39 106	52	52	-	4th	6th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	318 034	346 169	+ 28 135	36	36	-	6th	6th	-
<i>Corporate income and gains</i>	123 325	132 032	+ 8 707	14	14	-	8th	9th	- 1
Social security contributions	120 919	133 578	+ 12 659	14	14	-	31st	31st	-
Payroll taxes	-	-	-	2	2	-	9th	8th	+ 1
Taxes on property	97 959	98 540	+ 581	11	10	- 1	4th	5th	- 1
Taxes on goods and services	185 298	206 964	+ 21 666	21	22	+ 1	35th	34th	+ 1
<i>of which VAT</i>	115 366	127 188	+ 11 822	13	13	-	35th	35th	-
Other	1 017	1 053	+ 36	-	-	-	31st	31st	-
TOTAL	875 924	951 779	+ 75 855	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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