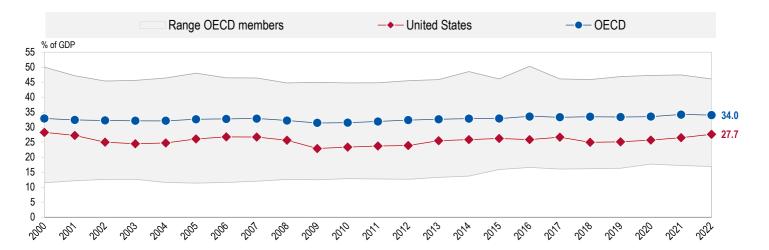
Revenue Statistics 2023 - the United States

Tax-to-GDP ratio

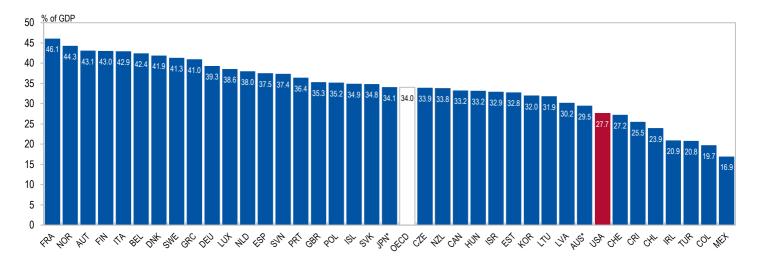
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United States increased by 1.2 percentage points from 26.5% in 2021 to 27.7% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in the United States has decreased from 28.3% in 2000 to 27.7% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in the United States was 28.3% in 2000, with the lowest being 22.9% in 2009.



Tax-to-GDP ratio compared to the OECD, 2022

The United States ranked 31st¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, the United States had a tax-to-GDP ratio of 27.7% compared with the OECD average of 34.0%. In 2021, the United States was ranked 32nd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



^{*} Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

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.

^{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.



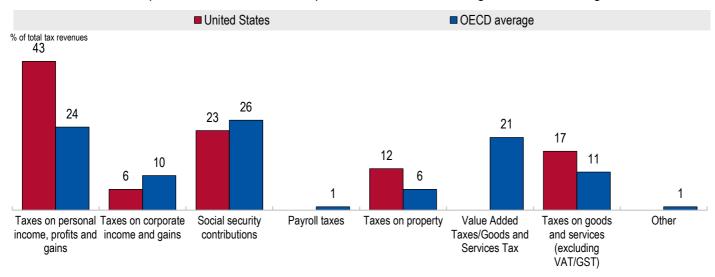


BETTER POLICIES FOR BETTER LIVES

Tax structures

Tax structure compared to the OECD average, 2021

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



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

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

Tax structure	Tax Revenues in national currency			Tax structure in the United States			Position in OECD		
	US Dollar, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	2 500 453	3 025 041	+ 524 588	46	49	+3	8th	8th	ı
of which	ı			-	-		0	0	
Personal income, profits and gains	2 224 398	2 650 647	+ 426 248	41	43	+ 2	3rd	2nd	+ 1
Corporate income and gains	276 055	374 394	+ 98 339	5	6	+1	32nd	30th	+ 2
Social security contributions	1 328 070	1 413 183	+ 85 113	25	23	- 2	26th	25th	+ 1
Payroll taxes	-			-	-	-	19th	19th	-
Taxes on property ³	662 165	713 800	+ 51 634	12	12	-	2nd	3rd	- 1
Taxes on goods and services	925 756	1 022 794	+ 97 038	17	17	-	38th	38th	-
of which VAT	-	•		-	-	-	38th	38th	-
Other	-	-	-	-	-	-	36th	35th	+ 1
TOTAL	5 419 799	6 178 036	+ 758 237	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.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, https://oe.cd/revenue-statistics

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

^{3.} In 2017, U.S. taxpayers that had unrepatriated accumulated earnings abroad incurred a tax liability on those earnings due to the new tax law. However, U.S. taxpayers may pay any tax on the deemed repatriations in instalments over eight years so there may be a significant difference in the tax liability in 2017 represented in these figures from the actual receipt of