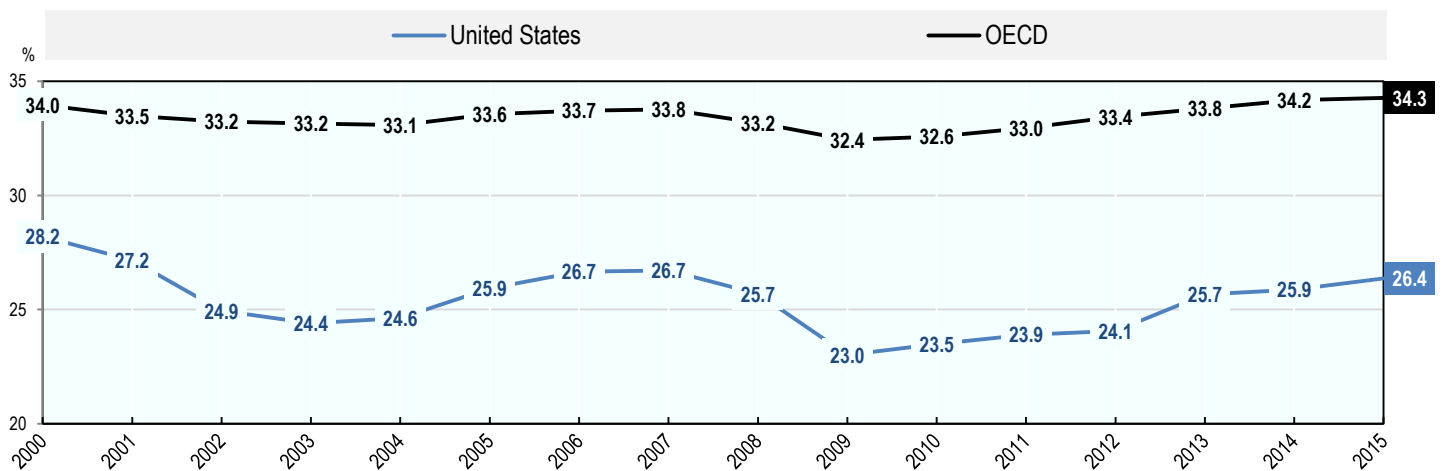


Revenue Statistics 2016 - the United States

Tax-to-GDP ratio

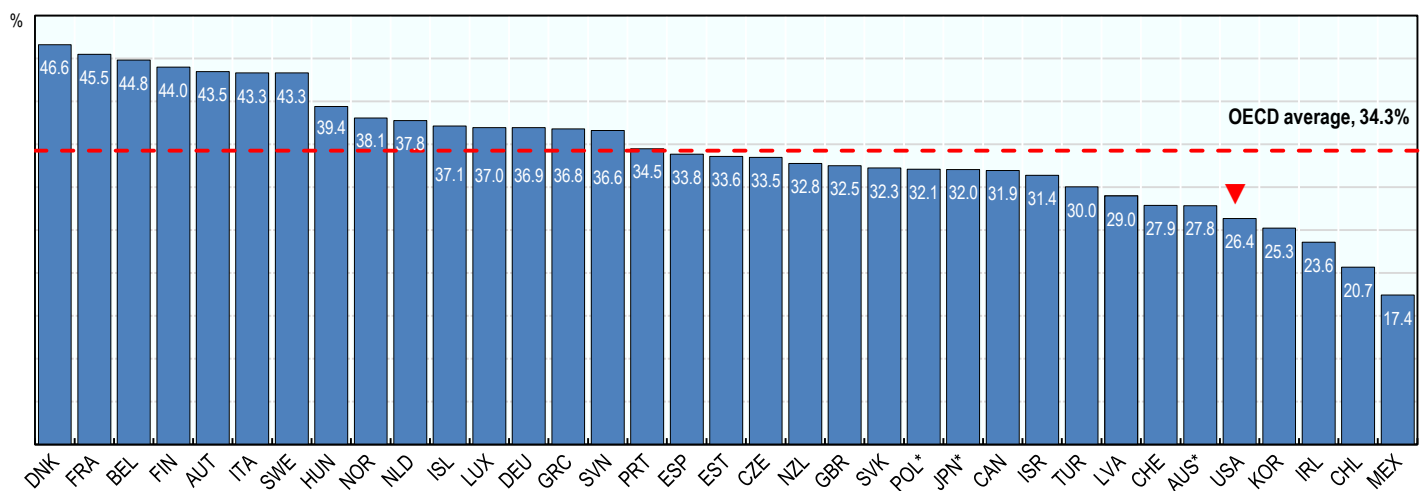
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United States increased by 0.5 percentage points, from 25.9% in 2014 to 26.4% in 2015. The corresponding figures for the OECD average were an increase of 0.1 percentage point from 34.2% to 34.3% over the same period. Since the year 2000, the tax-to-GDP ratio in the United States has decreased from 28.2% to 26.4%. Over the same period, the OECD average in 2015 was slightly above that in 2000 (34.3% compared with 34.0%).



Tax-to-GDP ratio compared to the OECD

The United States ranked 31st out of 35 OECD countries in terms of the tax-to-GDP ratio in 2015.* In 2015, the United States had a tax-to-GDP ratio of 26.4% compared with the OECD average of 34.3%. In 2014, the United States was ranked 32nd out of the 35 OECD countries in terms of the tax-to-GDP ratio.



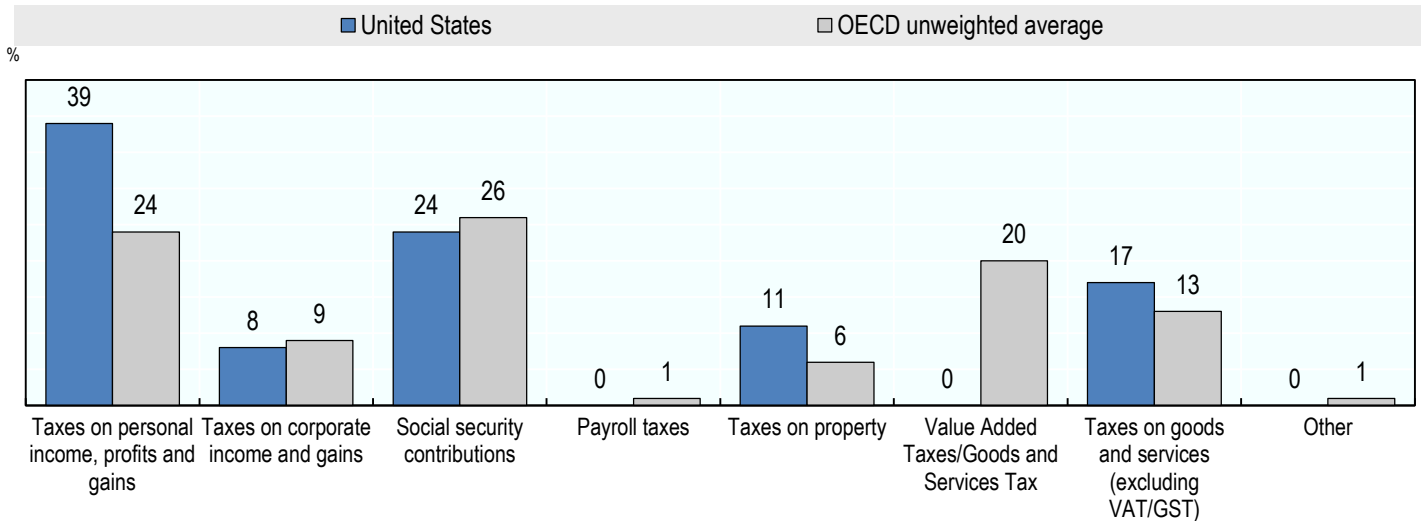
* Australia, Japan and Poland are unable to provide provisional 2015 data, therefore their latest 2014 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. 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

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

Tax structure

	Tax Revenues in national currency			Tax structure in the United States			Position in OECD ²		
	US Dollar, millions			%					
	2014	2013	Δ	2014	2013	Δ	2014	2013	Δ
Taxes on income, profits and capital gains	2 147 832	2 014 211	+ 133 621	48	47	+ 1	5th	5th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	1 768 531	1 659 113	+ 109 418	39	39	-	3rd	3rd	-
<i>Corporate income and gains</i>	379 301	355 098	+ 24 203	8	8	-	15th	16th	+ 1
Social security contributions	1 082 386	1 032 550	+ 49 836	24	24	-	24th	23rd	- 1
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	487 096	483 072	+ 4 024	11	11	-	4th	3rd	- 1
Taxes on goods and services	783 216	753 196	+ 30 020	17	18	- 1	35th	34th	- 1
<i>of which VAT</i>	-	-	-	-	-	-	35th	35th	-
Other ¹	-	-	-	-	-	-	34th	33rd	- 1
TOTAL	4 500 530	4 283 029	+ 217 501	100	100	-	-	-	-

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

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

2. The country with the highest share being 1st and the country with the lowest share being 35th.

Source: OECD Revenue Statistics 2016 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

Contacts

David Bradbury

Centre for Tax Policy and Administration
Head, Tax Policy and Statistics Division
David.Bradbury@oecd.org

Michelle Harding

Centre for Tax Policy and Administration
Head, Tax Data & Statistical Analysis Unit
Michelle.Harding@oecd.org

Michel Lahittete

Centre for Tax Policy and Administration
Statistician
Michel.Lahittete@oecd.org