



Revenue Statistics 2022

The impact of COVID-19
on OECD tax revenues



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Introduction

Revenue Statistics 2022 presents detailed internationally comparable data on tax revenues in OECD countries for all levels of government. The latest edition provides final data on tax revenues in 1965-2020. In addition, provisional estimates of tax revenues in 2021 are included for almost all OECD countries.¹

Box 1 Revenue Statistics in OECD Countries – definitions & classifications

In *Revenue Statistics 2022*, taxes are defined as compulsory, unrequited payments to the general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government are not normally in proportion to their payments.

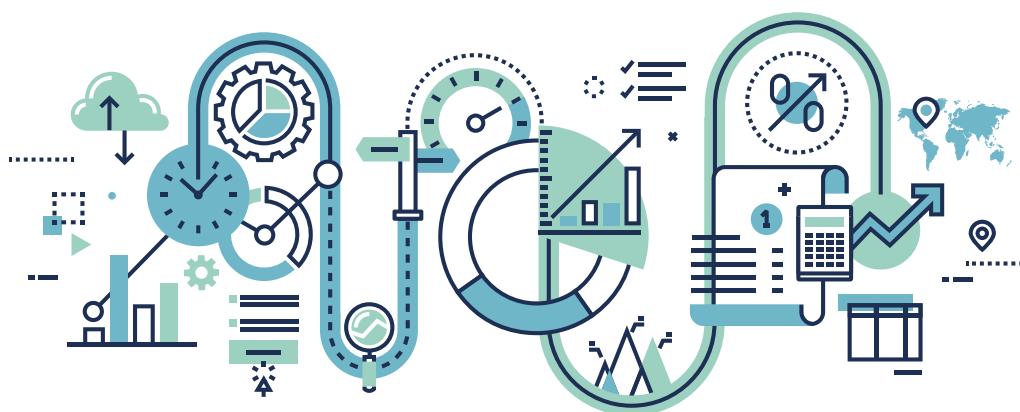
In the OECD classification, taxes are classified by the base of the tax:

- Income and profits (heading 1000)
- Compulsory social security contributions paid to general government, which are treated as taxes (heading 2000)

- Payroll and workforce (heading 3000)
- Property (heading 4000)
- Goods and services (heading 5000)
- Other (heading 6000)

Much greater detail on the tax concept, the classification of taxes and the accrual basis of reporting is set out in the OECD Interpretative Guide at Annex A of *Revenue Statistics 2022*.

All of the averages presented in this summary are unweighted.



Tax-to-GDP ratios

TAX RATIOS FOR 2021 (PROVISIONAL DATA)

New OECD data in the annual *Revenue Statistics 2022* publication show that, on average, tax revenues as a percentage of GDP (i.e. the tax-to-GDP ratio) were 34.1% in 2021, an increase of 0.6 percentage points (p.p.) of GDP relative to 2020. The increase in the OECD average tax-to-GDP ratio in 2021 occurred against the backdrop of a strong economic recovery following the contraction caused by the COVID-19 pandemic in 2020, which caused widespread falls in both nominal tax revenues and nominal GDP. In 2021, GDP and nominal tax revenues both rebounded strongly. The tax-to-GDP ratio increased in 24 of the countries for which full 2021 data are available, decreased in 11 and was unchanged in one; on average, the increases were larger than the decreases (1.2 p.p. versus 0.8 p.p.). A Special Feature in *Revenue Statistics 2022* provides more information on the changes in tax revenues for each country, including for different types of taxes.

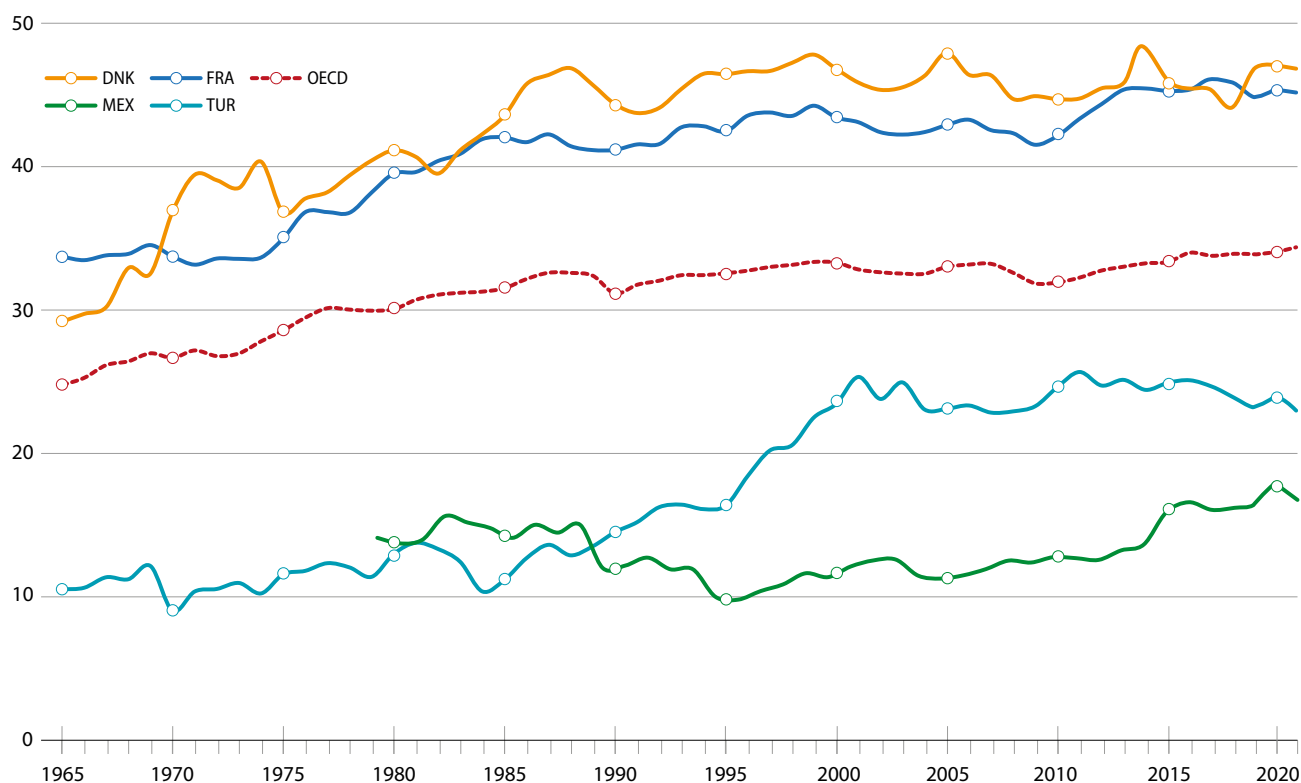
1. Provisional 2021 figures are not available for Australia and provisional figures on social security contributions in Japan are also not available as at the time *Revenue Statistics 2022* was published.

Tax-to-GDP ratios in 2021 varied considerably, both across countries and since 2020 (Table 1).

Key observations include:

- Denmark had the highest tax-to-GDP ratio in 2021 (46.9%), and with the exceptions of 2017 and 2018, in which France was higher, has had the highest tax-to-GDP ratio of OECD countries since 2002. France had the second-highest tax-to-GDP ratio in 2021 (45.1%). Mexico had the lowest tax-to-GDP ratio (16.7%) (Figure 1).
- Of the 36 countries for which data for 2021 are available, the ratio of tax revenues to GDP rose in 24, remained unchanged in one and fell in 11 compared with 2020.
- Between 2020 and 2021, the largest increase was in Norway, at 3.4 p.p. of GDP. This was largely due to an increase in revenues from corporate income tax (CIT) as a share of GDP (7.3 p.p.). The second-largest increase was in Chile (2.8 p.p.), largely driven by an increase of 1.5 p.p. in revenues from value-added tax (VAT). Israel and Korea were the other countries with an increase of over 2 p.p. (Figure 2).
- The largest fall in the tax-to-GDP ratio between 2020 and 2021 was in Hungary, at 2.1 p.p., due to falls in revenues from all major tax types as a share of GDP, in particular a decline of 1.0 p.p. in social security contributions.²
- Decreases of over one percentage point were also seen in Iceland and Mexico (both 1.1 p.p.). In Iceland, this was largely due to a decline in revenues from personal income tax (PIT) and in Mexico to a decline in revenues from excises (1.1 p.p. and 0.4 p.p. respectively).

Figure 1. **Trends in tax-to-GDP ratios, 1965-2021p (as % of GDP)**



Notes: Data for 2021 are preliminary. The OECD average in 2021 is calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax-to-GDP ratio in 2020.

Source: Data from *Revenue Statistics 2022*, <https://oe.cd/revenue-statistics>

2. As Hungary reports revenues on a cash basis for the preliminary year, data for 2021 in this edition of *Revenue Statistics* may change in future editions of the publication once accrual data are available.

Table 1. **Summary of key tax revenue ratios in the OECD**

	Tax revenue as % of GDP				Tax revenue as % of total tax revenue in 2020						
	2021 (provisional)	2020	2019	2000	1100 Taxes on income, individuals (PIT)	1200 Taxes on income, corporates (CIT)	2000 social security contributions (SSC)	4000 Taxes on property	5111 Value added taxes	Other consumption taxes (3)	All other taxes (4)
OECD - Average (1)	34.1	33.6	33.4	32.9	24.1	9.0	26.6	5.7	20.2	11.9	2.5
Australia	–	28.5	27.7	30.4	40.1	18.8	0.0	10.1	12.4	14.1	4.5
Austria (2)	43.5	42.2	42.6	42.3	22.2	5.1	36.8	1.4	17.6	9.5	7.5
Belgium (2)	42.0	42.5	42.4	43.8	27.8	7.7	32.0	8.0	15.0	9.4	0.0
Canada	33.2	34.3	33.1	34.7	36.9	11.8	14.3	12.0	13.2	8.3	3.5
Chile	22.2	19.4	21.0	18.7	10.2	24.3	8.0	5.3	41.1	13.7	-2.7
Colombia	19.5	18.8	19.7	15.7	7.7	23.0	9.9	9.7	28.7	12.7	8.2
Costa Rica	24.2	22.7	23.4	21.1	6.8	8.4	36.1	2.0	19.7	13.6	13.4
Czech Republic	33.8	34.7	34.8	32.3	13.4	9.4	45.5	0.6	21.3	9.8	0.0
Denmark (2)	46.9	47.1	46.9	46.9	54.2	6.1	0.1	4.2	20.8	9.9	4.8
Estonia	33.5	33.3	33.5	31.1	18.1	4.9	36.5	0.6	26.7	13.2	0.0
Finland	43.0	41.8	42.3	45.8	30.0	5.1	27.4	3.6	22.1	11.7	0.1
France (2)	45.1	45.3	44.9	43.4	21.0	5.1	32.7	8.7	15.4	11.7	5.3
Germany	39.5	37.9	38.6	36.4	27.0	4.3	39.7	3.3	17.2	8.5	0.0
Greece	39.0	38.9	39.5	33.4	16.3	3.1	33.2	7.8	20.1	18.4	1.0
Hungary	34.0	36.1	36.4	38.5	14.6	3.6	30.8	2.9	27.1	18.1	3.0
Iceland	35.1	36.1	34.9	35.9	43.1	6.1	8.3	6.2	22.0	9.6	4.6
Ireland	21.1	19.9	21.9	30.8	32.9	16.1	16.6	5.0	17.2	11.1	1.0
Israel	32.2	29.6	30.0	34.1	21.9	9.2	17.4	10.3	23.9	11.5	5.9
Italy	43.3	42.7	42.3	40.5	26.8	4.8	31.8	5.7	14.1	12.8	3.9
Japan	–	33.2	31.5	25.3	18.7	11.7	40.4	8.1	14.9	6.0	0.3
Korea	29.9	27.7	27.2	20.9	18.8	12.1	28.0	14.2	15.1	9.3	2.4
Latvia	31.2	31.8	30.9	29.0	19.3	2.3	31.4	3.0	27.5	16.5	0.0
Lithuania (2)	32.8	30.8	30.3	30.8	23.0	5.1	33.2	1.0	25.6	12.1	0.0
Luxembourg (2)	38.6	38.1	39.6	37.0	25.5	12.5	29.2	10.0	14.9	7.9	0.1
Mexico	16.7	17.8	16.3	11.5	21.0	20.1	13.9	1.9	23.8	13.4	5.9
Netherlands	39.7	40.0	39.3	36.9	22.9	7.8	34.1	4.3	18.5	11.9	0.5
New Zealand	33.8	33.8	31.3	32.5	38.5	15.4	0.0	5.5	30.6	7.4	2.6
Norway	42.2	38.8	40.1	41.7	29.4	6.2	28.9	3.4	23.6	8.5	0.2
Poland (2)	36.8	35.5	35.1	32.9	14.8	6.4	37.9	3.6	22.4	13.8	1.0
Portugal	35.8	35.3	34.5	30.9	19.9	7.9	29.6	4.2	23.8	13.7	1.0
Slovak Republic	35.8	35.2	34.6	33.6	10.8	8.6	43.9	1.4	21.0	13.5	0.7
Slovenia (2)	37.4	37.2	37.0	37.7	14.1	5.2	45.2	1.7	20.2	13.5	0.1
Spain	38.4	36.7	34.7	33.0	23.7	5.3	37.4	6.7	17.1	9.6	0.0
Sweden	42.6	42.3	42.8	50.0	28.8	7.0	21.4	2.2	21.6	6.9	12.1
Switzerland (2)	28.0	27.5	27.3	27.0	32.1	11.0	25.2	8.1	11.3	8.7	3.7
Türkiye	22.8	23.9	23.1	23.5	13.2	8.7	29.7	4.4	19.2	23.8	1.0
United Kingdom	33.5	32.1	32.2	32.7	28.6	7.3	21.0	11.6	20.2	11.0	0.4
United States	26.6	25.8	25.2	28.3	40.6	4.9	24.8	12.4	0.0	17.2	0.1

– not available

1. 2021 provisional average calculated by applying the unweighted average percentage change for 2021 in the 36 countries providing data for that year to the overall average tax to GDP ratio in 2019.

2. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

3. Calculated as 5000 Taxes on goods and services less 5111 Value added taxes.

4. Includes 1300 Unallocable between personal and corporate income tax, 3000 Taxes on payroll and workforce and 6000 Other taxes.

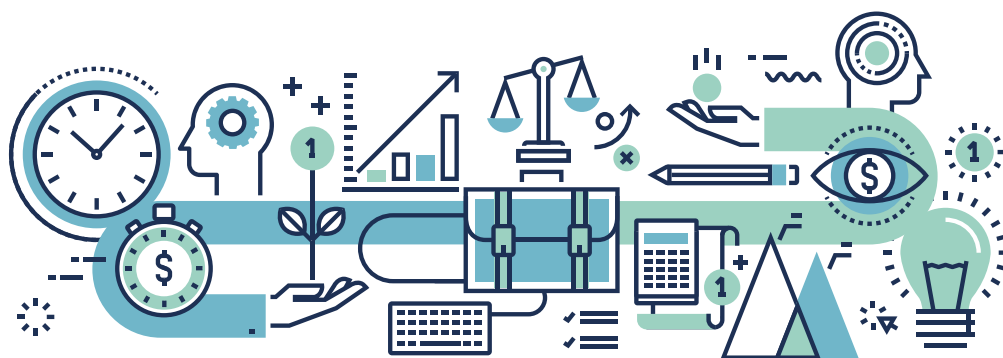
Source: Data from *Revenue Statistics 2022*, <https://oe.cd/revenue-statistics>



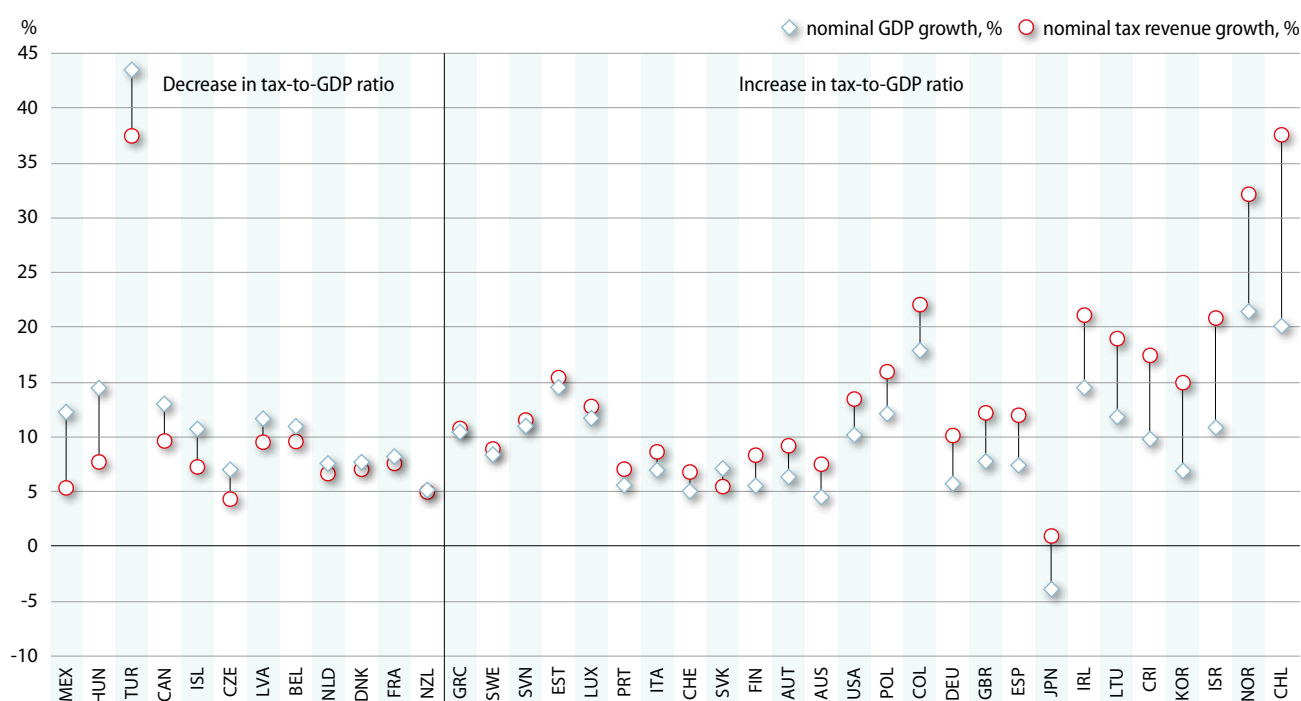
Source: Data from *Revenue Statistics 2022*. <https://oe.cd/revenue-statistics>

Changes in the tax-to-GDP ratio are driven by the relative changes in nominal tax revenues and in nominal GDP. From one year to the next, if tax revenues rise more than GDP (or fall less than GDP) the tax-to-GDP ratio will increase. Conversely, if tax revenues rise less than GDP, or fall further, the tax-to-GDP ratio will go down. Therefore, the tax-to-GDP ratio does not necessarily mean that the amount of tax revenues has increased in nominal, or even absolute, terms.

In 2021, nominal tax revenues and GDP increased in all OECD countries from the previous year. Twenty-four countries experienced an increase in their tax-to-GDP ratio relative to 2020 as a result of the increase in revenues exceeding the growth in GDP. In 11 countries, tax revenues rose by less than GDP, resulting in a decline in the tax-to-GDP ratio (Figure 3).³ In Figure 3, changes between 2019 and 2020 are shown for Australia and Japan, where the tax-to-GDP ratio is not available in 2021. In both countries, the tax-to-GDP rose between 2019 and 2020: in Australia this was because nominal tax revenues increased by more than GDP, while in Japan nominal tax revenues increased but GDP declined.



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Figure 3. **Relative changes in nominal tax revenues and nominal GDP, 2020-2021 p (% change)**

Note: Data for Australia and Japan show the change between 2019 and 2020, as preliminary data for 2021 was not available.

Source: Data from *Revenue Statistics 2022*, <https://oe.cd/revenue-statistics>

Box 2 The impact of COVID-19 on OECD tax revenues

A special feature in *Revenue Statistics 2022* looks at tax revenues during the second year of the COVID-19 pandemic, considering both the impact of the economic recovery and the evolution of tax policy on tax revenues in 2020 and 2021. It looks at changes in nominal taxes and nominal GDP, as well as changes for different tax types, to demonstrate which tax types contributed most to the OECD average tax-to-GDP ratio in 2021.

Across the OECD, the priority for tax policy in 2021 was to support a recovery from the economic contraction observed in 2020. Measures introduced to support households and businesses in 2020 were withdrawn as economic activity picked up and the unemployment rate fell back to pre-pandemic levels in a majority of countries. Changes to labour taxation in 2021 were primarily intended to boost economic growth and promote equity, while CIT measures aimed to stimulate investment and innovation, especially in the green economy. In the area of VAT, e-invoicing and digital reporting requirements were widely adopted in 2021 as countries responded to the rapid growth of e-commerce during the pandemic. Towards the end of 2021, countries began to implement tax measures to shield households and firms from rising energy prices.

The special feature attributes the recovery in tax revenues across the OECD in 2021 to a rebound in revenues from CIT and VAT, which rose by 0.5 p.p. and 0.4 p.p. of GDP respectively in 2021. In 2020, CIT revenues recorded the largest decline of any major tax type, of 0.3 p.p., while VAT was unchanged as a share of GDP in the same year. Personal income tax (PIT) and social security contributions had underpinned the resilience of tax revenues in the OECD in 2020, both rising by 0.3 p.p.; in the second year of the pandemic, revenues from PIT remained unchanged as a share of GDP, while social security contributions declined by 0.2 p.p. Revenues from excises declined slightly in both years, while property taxes remained unchanged as a share of GDP in 2020 and 2021.

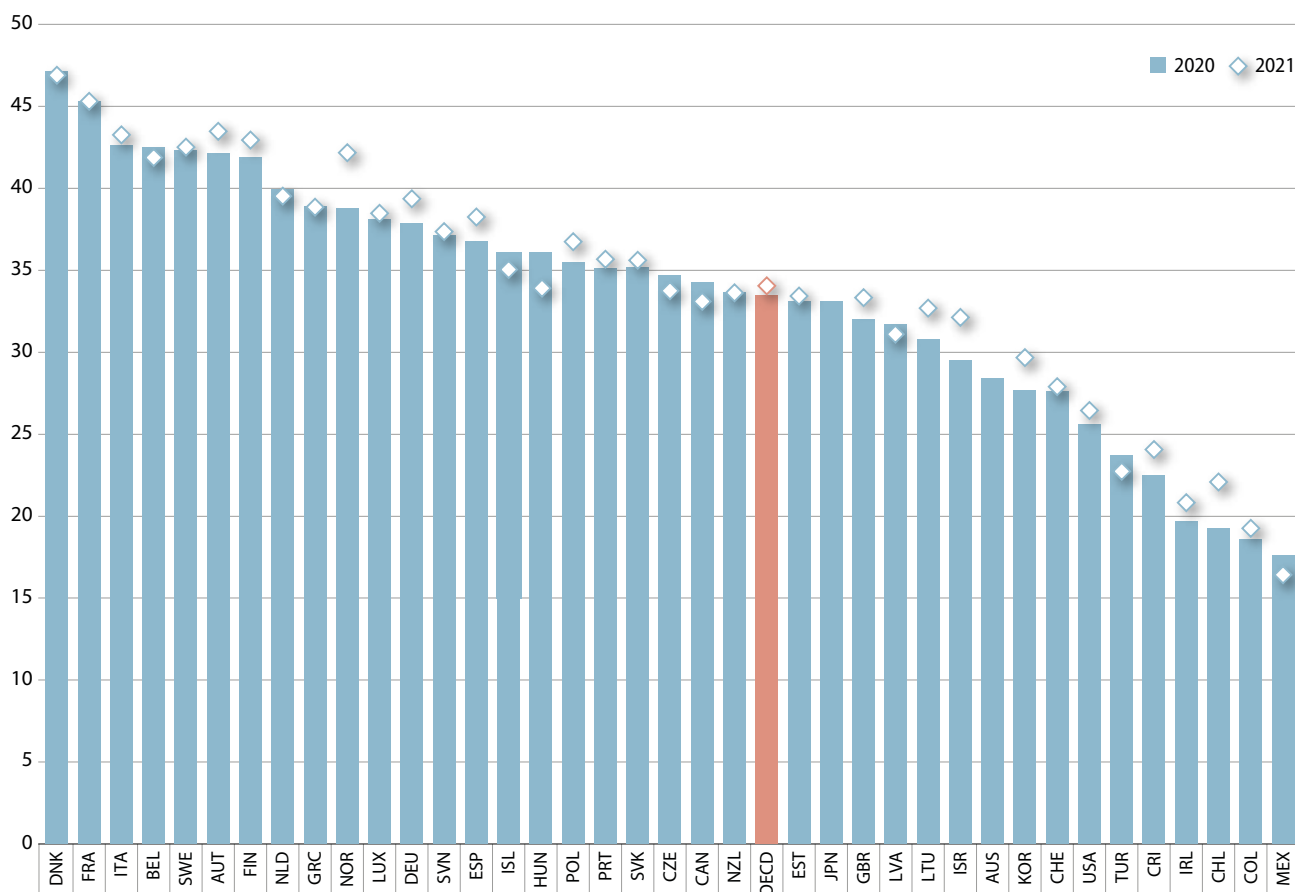
TAX-TO-GDP RATIOS FOR 2020 (FINAL DATA)

The latest year for which tax-to-GDP ratios are based on final revenue data and available for all OECD countries is 2020 (Figure 4). These data show that tax ratios varied considerably across countries:

- In 2020, Denmark had the highest tax-to-GDP ratio (47.1%), followed by France (45.3%). Five other countries also had tax-to-GDP ratios above 40% (Austria, Belgium, Finland, Italy and Sweden).
- Mexico had the lowest ratio at 17.8%, followed by Colombia (18.8%), Chile (19.4%), Ireland (19.9%), Costa Rica (22.7%) and Türkiye (23.9%). No other countries had a tax-to-GDP ratio of lower than 25% in 2020, and five other countries had ratios below 30% (Australia, Israel, Korea, Switzerland and the United States).
- The tax-to-GDP ratio in the OECD area as a whole (unweighted average) was 33.6% in 2020. In 2019, it was 33.4%.
- Relative to 2019, overall tax ratios rose in 22 OECD member countries and fell in 16.
- The largest increases in the tax-to-GDP ratio were in New Zealand (2.5 p.p.) and Spain (2.0 p.p.). Canada, Iceland, Japan and Mexico all recorded increases in excess of one p.p.
- The largest declines were in Ireland (2.0 p.p.) and Chile (1.6 p.p.).

Between 2019 and 2020, the increase in the average tax-to-GDP ratio was driven by increases in revenues from PIT and social security contributions (0.3 p.p. each), which more than offset by a decline in CIT revenues (0.2 p.p.).

Figure 4. **Tax-to-GDP ratios, 2020 and 2021p (% of GDP)**



Note: Preliminary data for 2021 were not available for Australia and Japan.

Source: Data from Revenue Statistics 2022, <https://oe.cd/revenue-statistics>

Table 2. **Tax structures in the OECD area, 2019 and 2020 (unweighted average as % of GDP)**

	2019	2020
Total tax revenue	33.4	33.6
1000 Taxes on income, profits and capital gains	11.3	11.3
<i>of which:</i>		
1100 Taxes on income, profits and capital gains of individuals	8.0	8.3
1200 Taxes on income, profits and capital gains of corporates	3.0	2.8
2000 Social security contributions (SSC)	8.9	9.2
3000 Taxes on payroll and workforce	0.5	0.5
4000 Taxes on property	1.8	1.9
5000 Taxes on goods and services	10.7	10.6
<i>of which:</i>		
5111 Value added taxes	6.7	6.7
5121 Excises	2.3	2.3
6000 Other Taxes	0.2	0.2

Note: Percentage share of major tax categories in GDP. Data are included from 1965 onwards for Australia, Austria, Belgium, Canada, Denmark, Finland, France, Germany, Greece, Iceland, Ireland, Italy, Japan, Luxembourg, the Netherlands, New Zealand, Norway, Portugal, Spain, Sweden, Switzerland, Türkiye, United Kingdom and United States; from 1972 for Korea; from 1980 for Mexico; from 1990 for Chile, Colombia and Costa Rica; from 1991 for Hungary and Poland; from 1993 for the Czech Republic and from 1995 for Estonia, Israel, Latvia, Lithuania, the Slovak Republic and Slovenia. The figures for the 2016 OECD average includes the one-off revenues from stability contributions in Iceland.

Source: OECD (2022), "Revenue Statistics: Comparative tables", *OECD Tax Statistics (database)*, DOI: <http://dx.doi.org/10.1787/data-00262-en>.

TAX RATIO CHANGES BETWEEN 1965 AND 2020

Between 1965 and 2020, the average tax-to-GDP ratio in the OECD area increased from 24.9% to 33.6%, an increase of 8.7 percentage points.

By 1999, the average OECD tax-to-GDP ratio had risen to 33.0%, the highest recorded level at that time. It fell back slightly between 2001 and 2004, but then rose again between 2005 and 2007 before falling back following the global financial crisis in 2008 and 2009. Taking these changes together the average tax level in the OECD area increased by 1.4 p.p. between 1995 and 2020.

The OECD average conceals the great variety in national tax-to-GDP ratios. In 1965, tax-to-GDP ratios in OECD countries ranged from 10.6% in Türkiye to 33.7% in France. By 2020 the corresponding range was from 17.8% in Mexico to 47.1% in Denmark. The trend towards higher tax levels over this period reflects the need to finance a significant increase of public sector outlays in almost all OECD countries.



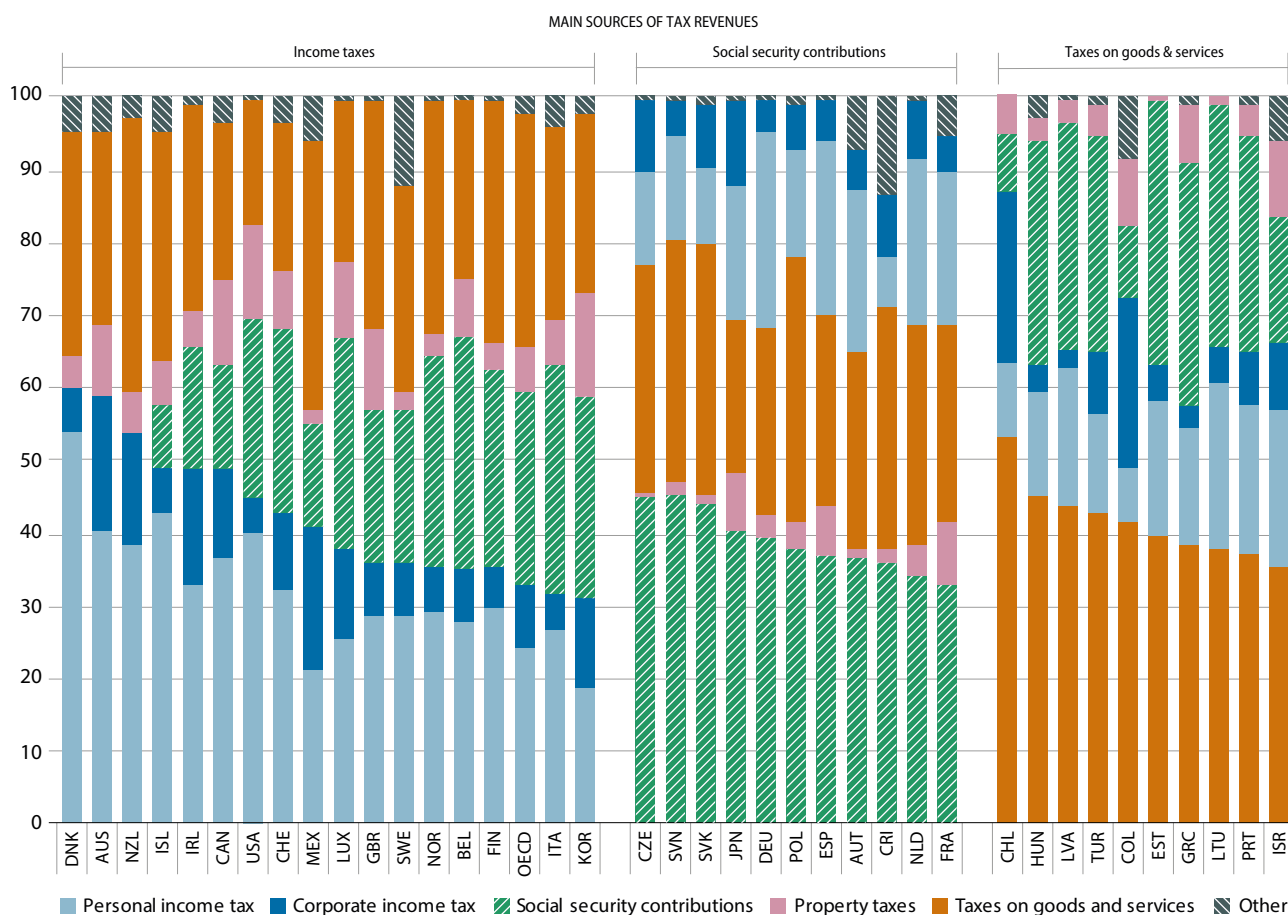
Tax structures



Tax structures are measured by the share of major taxes in total tax revenue. In 2020, the tax structures of OECD countries varied. Seventeen countries raised the largest part of their revenues from income taxes (both corporate and personal), eleven countries raised the largest part of their revenues from social security contributions, and ten countries raised the largest part of their revenues from consumption taxes (including VAT). Taxes on property and payroll taxes played a smaller role in the revenue systems of OECD countries in 2020, both on average and within most countries (Figure 5).

While on average tax levels have generally been rising, the tax structure or tax 'mix' has been remarkably stable over time. Nevertheless, several trends have emerged up to 2020 – the latest year for which data is available for all 38 OECD countries.

Figure 5. **Tax structures, 2020 (% of total tax revenue)**



Note: Countries are grouped and ranked by those where income tax revenues (personal and corporate) form the highest share of total tax revenues, followed by those where social security contributions, or taxes on goods and services, form the highest share.

Source: Data from Revenue Statistics 2022, <https://oe.cd/revenue-statistics>

TAXES ON INCOME AND PROFITS

On average in 2020, OECD countries collected 33.7% of tax revenues through taxes on income and profits (personal and corporate income taxes taken together). Taxes on personal and corporate incomes remain the most important source of revenues used to finance public spending in 17 OECD countries; in nine of them – Australia, Canada, Denmark, Iceland, Ireland, Mexico, New Zealand, Switzerland and the United States – the share of income taxes in the tax mix in 2020 exceeded 40%.

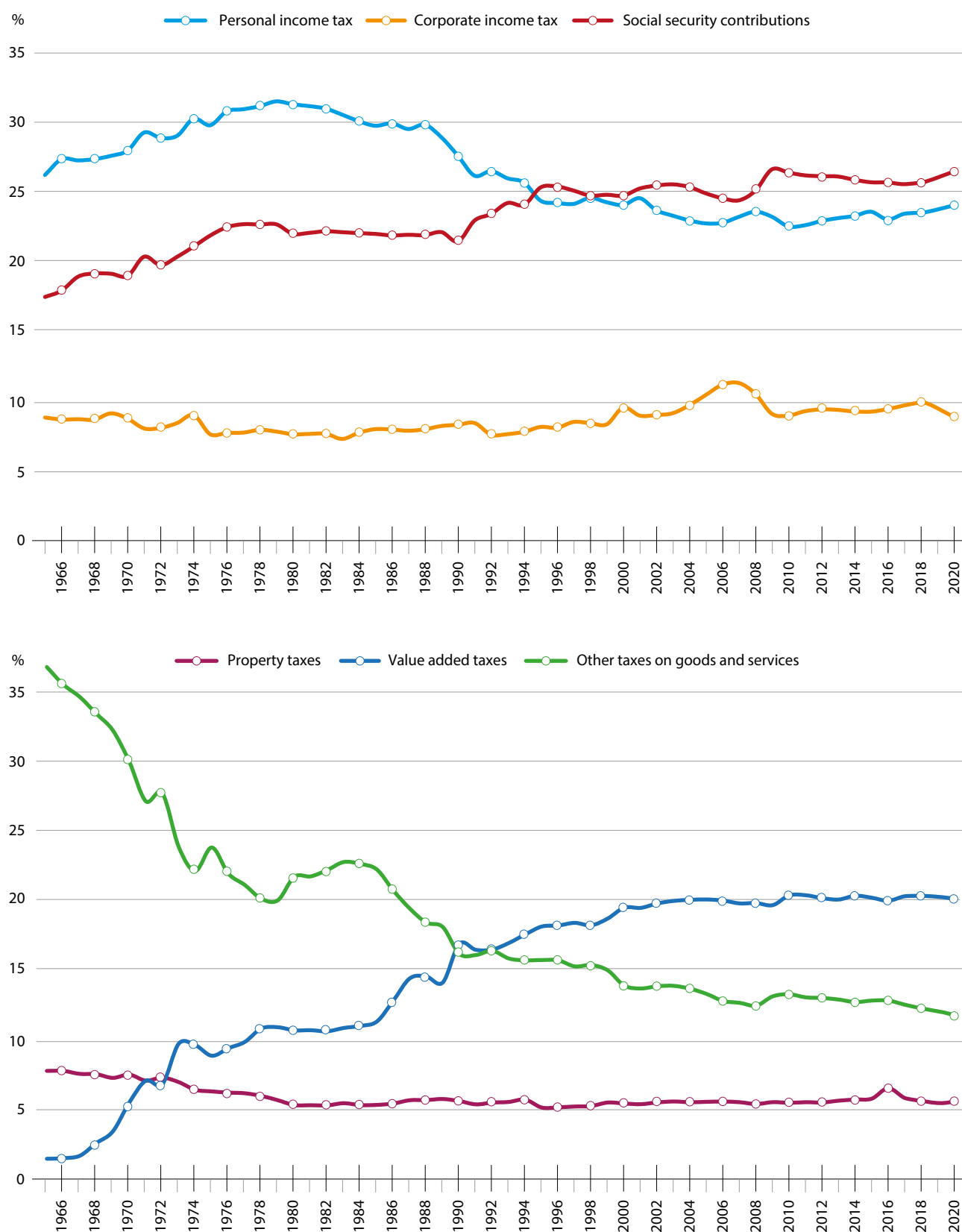
Within taxes on income and profits, the shares of personal and corporate income taxes vary:

- Revenues from PIT accounted for 24.1% of total taxes on average in 2020 compared with around 30% in the 1980s. About two percentage points of this reduction can be attributed to the impact of a number of relatively new entrants to the OECD from Eastern Europe and Latin America for which tax revenue data is only available from the 1990s onwards. These countries tend to have relatively low PIT revenues and high revenues from social security contributions or CIT, but this impact is observed in the post-1990 data only.
- The variation in the share of the PIT between countries is considerable. In 2020, the share ranged from a low of 6.8% in Costa Rica to 43.1% in Iceland and 54.2% in Denmark (Figure 5).
- CIT revenues represented between 8% and 9% of total tax revenues, on average, throughout the period from 1965 to 2003. They then increased to a high of 11.3% in 2007, before dropping to 9.0% in 2010, directly after the financial crisis. They remained at between 9.0% and 10.0% of total revenues thereafter, except in 2018, when they accounted for 10.1%. CIT generated 9.0% of revenues in 2020.
- The share of the CIT in total tax revenues varied considerably across countries from less than 5% (Estonia, Germany, Greece, Hungary, Italy, Latvia and the United States) to over 20% in Mexico (20.1%), Colombia (23.0%) and Chile (24.3%) in 2020. Apart from the spread in statutory CIT rates, these differences are at least partly explained by institutional and country specific factors, for example:
 - the degree to which firms in a country are incorporated,
 - the breadth of the CIT base; for example, some narrowing may occur as a consequence of generous depreciation schemes and tax incentives,
 - the degree of cyclicity of the corporate tax system, for which one of the important elements are loss offset provisions,
 - the extent of reliance upon tax revenues from the exploitation of oil and/or mineral deposits, and
 - other instruments to postpone the taxation of earned profits.

SOCIAL SECURITY CONTRIBUTIONS

Social security contributions accounted for 26.6% of total tax revenues on average across the OECD in 2020. They were highest in the Czech Republic, Slovenia and the Slovak Republic (45.5%, 45.2% and 43.9%, respectively). In contrast, Australia and New Zealand do not levy social security contributions.

Figure 6. Trends in tax structures, 1965-2020 (% of total tax revenue)



Note: The OECD average tax revenue in 2016 from main categories includes the one-off revenues from stability contributions in Iceland. This predominately affects the average revenues from property taxes, as a percentage of total tax revenues, in that year only.

Source: Data from Revenue Statistics 2022, <https://oe.cd/revenue-statistics>

PROPERTY TAXES

Between 1965 and 2020, the share of taxes on property fell from 7.9% to 5.7% of total tax revenues on average across the OECD (Figure 6). Australia, Canada, Israel, Korea, the United Kingdom and the United States had property tax revenues that amounted to more than 10% of total tax revenues. By contrast, property taxes accounted for less than 1% of total revenues in the Czech Republic, Estonia and Lithuania.

CONSUMPTION TAXES

- The share of taxes on consumption (general consumption taxes plus specific consumption taxes) fell from 38.4% to 32.1% of total tax revenues between 1965 and 2020 (Figure 6).
- During this period, the composition of taxes on goods and services fundamentally changed. A fast-growing revenue source has been general consumption taxes, especially VAT which is imposed in 37 of the 38 OECD countries.⁴ General consumption taxes accounted for 20.9% of total tax revenue in 2020, compared with only 11.9% in the mid-1960s. In 2020, the vast majority of this was from VAT (20.2% of total tax revenues) (Figure 6).
- The increased importance of VAT has served to counteract the diminishing share of specific consumption taxes, such as excises and customs duties.
- Between 1975 and 2020, the share of specific taxes on consumption (mostly on tobacco, alcoholic drinks and fuels, as well as some environment-related taxes) almost halved, from 17.7% to 9.1% of total revenues.
- Rates of taxes on imported goods were considerably reduced across all OECD countries, reflecting a global trend to remove trade barriers.
- Nevertheless, countries such as Greece, Hungary, Latvia, Lithuania, Mexico, Poland, Portugal, and the Slovak Republic (between 11% -15%) and Türkiye (22.4%) still collected a relatively large proportion of their tax revenues through taxes on specific goods and services in 2020.



4. The terms "value added tax" and "VAT" are used to refer to any national tax that embodies the basic features of a value added tax by whatever name or acronym it is known e.g. "Goods and Services Tax" ("GST").

Taxes by level of government



Eight OECD countries have a federal structure. Among these countries, central governments received 51.9% of total revenues in 2020 on average. The second-highest share on average was received by social security funds, which are a sub-sector of general government, at 22.2% of total revenues, followed by 17.8% at the state level and 7.9% at the local level (Table 3). However, there was considerable variation within countries around these averages:

- In 2020, the share of central government receipts in the eight federal OECD countries varied from 27.5% in Germany to 80.9% in Australia.
- The share of the states varied from 2.1% in Austria, 3.9% in Mexico and 11.1% in Belgium to 39.2% in Canada. The share of local government varied from 1.5% in Mexico to 15.5% in the United States and 15.7% in Switzerland.
- Between 1975 and 2020, the share of federal government revenues declined by over 15 p.p. in Belgium and by more than 6 p.p. in Canada and the United States.
- The share of federal government revenues increased by over 11 p.p. in Austria.
- Of the seven federal countries with social security funds, five increased the share of revenue between 1975 and 2020. The exceptions were Canada and Mexico.

Colombia and Spain, which are classified as regional rather than unitary countries because of their highly decentralised political structure, have very different compositions by level of government. In Colombia, the share of central government receipts was 71.9% in 2020, with regional governments receiving 4.8% of total revenues and local governments receiving 13.3%. In Spain, the share of central government receipts in 2020 was 37.4% compared with 16.6% for regional governments and 8.8% for local governments.

The remaining 28 OECD countries have a unitary structure. In these countries, 62.4% of revenues were derived at the central level on average, with 26.1% accounted for by social security funds. A further 11.1% were raised by local governments. Among unitary OECD countries:

- The share of central government receipts in 2020 varied from 32.1% in France to 93.9% in New Zealand.
- The local government share varied from 0.8% in Estonia to 36.8% in Sweden.
- Between 1975 and 2020, there were increases in the local government share in excess of 5 p.p. in six countries: France, Iceland, Italy, Korea, Portugal and Sweden. Decreases of 5 p.p. or more in the other direction occurred in three countries: Ireland, Norway and the United Kingdom.⁵
- Between 1975 and 2020, there were increases in the share of social security funds of 7 p.p. in four countries (Finland, France, Japan and Korea) and corresponding decreases in two countries (Italy and Norway).

5. For 1975, please see table 1.4 of *Revenue Statistics 2022*.

Table 3. Tax revenues of sub-sectors of general government, 2020 (% of total tax revenue)

	Supranational	Central government	State or Regional government	Local government	Social Security Funds
Federal countries					
Australia	–	80.9	15.7	3.4	0.0
Austria (1)	0.4	63.1	2.1	3.2	31.1
Belgium (1)	0.9	49.5	11.1	5.1	33.4
Canada	–	41.1	39.2	10.2	9.5
Germany	0.5	27.5	24.0	8.2	39.7
Mexico	–	80.7	3.9	1.5	13.9
Switzerland (1)	–	33.5	25.6	15.7	25.2
United States	–	38.6	21.1	15.5	24.8
<i>Unweighted average</i>	<i>0.6</i>	<i>51.9</i>	<i>17.8</i>	<i>7.9</i>	<i>22.2</i>
Regional countries					
Colombia (2)	–	71.9	4.8	13.3	9.9
Spain (2)	0.6	37.4	16.6	8.8	36.6
Unitary countries					
Chile	–	84.6	–	8.7	6.7
Costa Rica	–	55.2	–	3.1	41.6
Czech Republic	0.4	53.1	–	1.0	45.5
Denmark (1)	0.3	72.8	–	26.9	0.1
Estonia	0.5	81.3	–	0.8	17.4
Finland	0.4	47.5	–	24.7	27.4
France (1)	0.5	32.1	–	13.5	53.9
Greece	0.5	63.6	–	2.5	33.3
Hungary	0.4	64.2	–	5.2	30.2
Iceland	–	70.2	–	29.8	0.0
Ireland	0.6	83.8	–	1.1	14.6
Israel	–	74.7	–	7.9	17.4
Italy	0.4	56.7	–	11.0	31.8
Japan	–	36.6	–	23.0	40.4
Korea	–	53.0	–	19.0	28.0
Latvia	0.6	51.1	–	17.9	30.4
Lithuania (1)	0.9	64.9	–	1.1	33.2
Luxembourg (1)	0.8	66.6	–	4.2	28.4
Netherlands	1.1	61.3	–	3.5	34.1
New Zealand	–	93.9	–	6.1	0.0
Norway	–	83.1	–	16.9	0.0
Poland (1)	0.5	49.2	–	12.4	37.9
Portugal	0.5	64.1	–	7.2	28.2
Slovak Republic	0.4	54.9	–	2.1	42.6
Slovenia (1)	0.4	45.1	–	9.7	44.8
Sweden	0.3	50.3	–	36.8	12.6
Türkiye	–	60.9	–	9.4	29.7
United Kingdom	0.4	73.0	–	5.6	21.0
<i>Unweighted average</i>	<i>0.5</i>	<i>62.4</i>	<i>–</i>	<i>11.1</i>	<i>26.1</i>

– Not available

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.

2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.

Source: Data from Revenue Statistics 2022, <https://oe.cd/revenue-statistics>

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