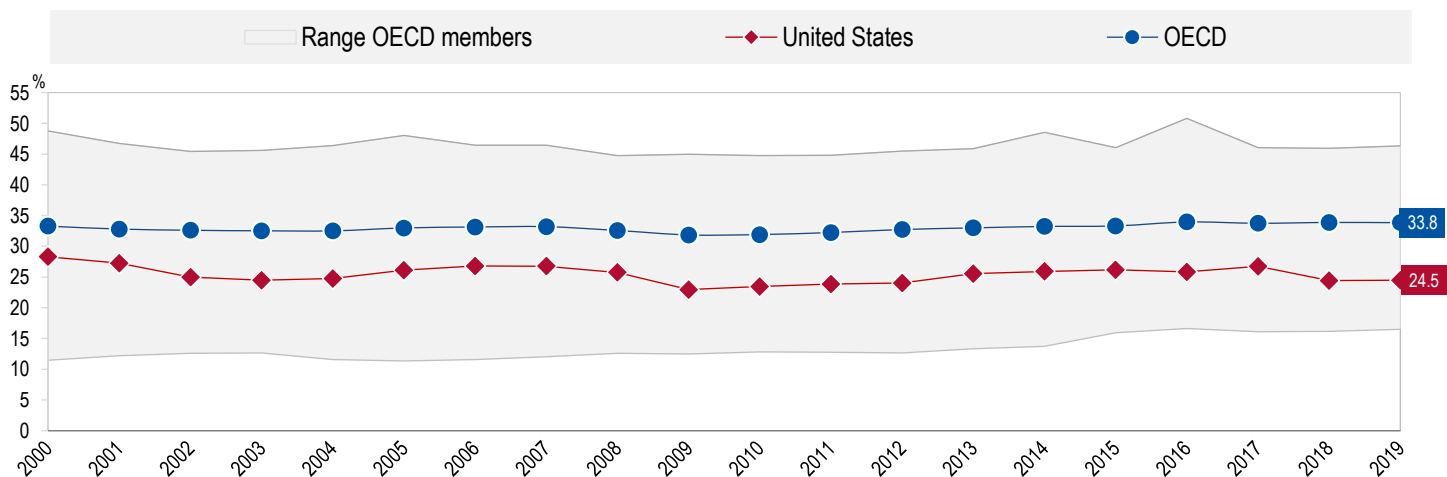


# Revenue Statistics 2020 - the United States

## Tax-to-GDP ratio

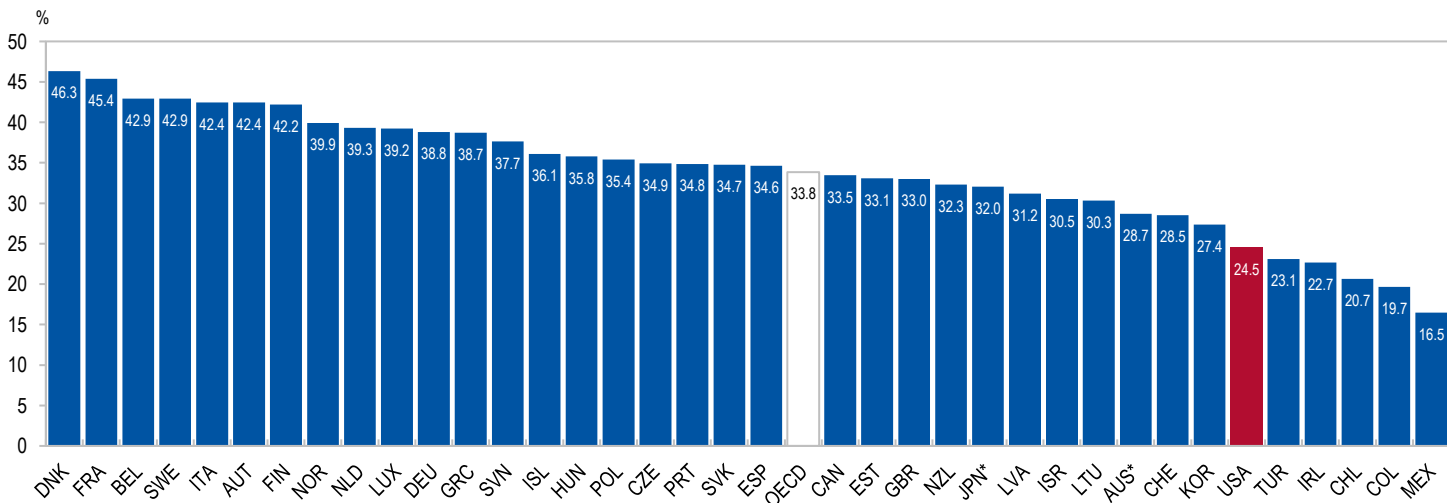
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United States increased by 0.1 percentage point from 24.4% in 2018 to 24.5% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in the United States has decreased from 28.3% in 2000 to 24.5% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in the United States was 28.3% in 2000, with the lowest being 23.0% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2019

The United States ranked 32nd out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, the United States had a tax-to-GDP ratio of 24.5% compared with the OECD average of 33.8%. In 2018, the United States was also ranked 32nd out of the 37 OECD countries in terms of the tax-to-GDP ratio.



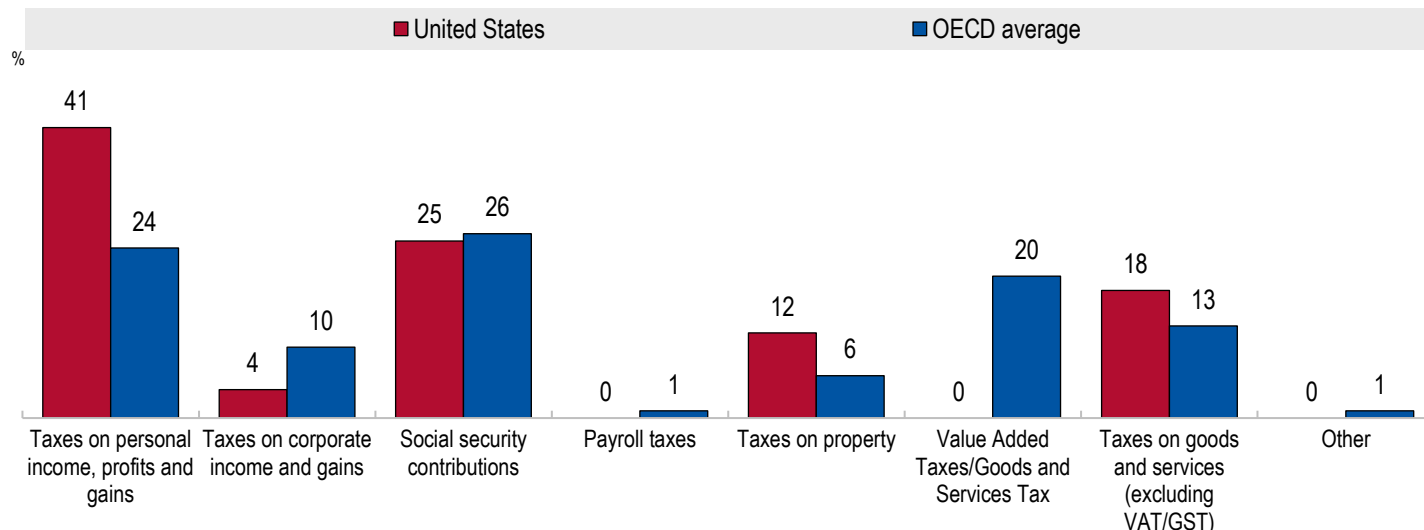
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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 <sup>2</sup>		
	US Dollar, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	2 342 790	2 274 596	- 68 194	45	45	-	7th	8th	- 1
<i>of which</i>	-	-	-	-	-	-	0	0	-
<i>Personal income, profits and gains</i>	2 036 811	2 068 821	+ 32 010	39	41	+ 2	3rd	2nd	+ 1
<i>Corporate income and gains</i>	305 979	205 774	- 100 204	6	4	- 2	27th	35th	- 8
Social security contributions	1 205 319	1 250 370	+ 45 051	23	25	+ 2	25th	24th	+ 1
Payroll taxes	2 013	2 169	+ 156	-	-	-	18th	18th	-
Taxes on property <sup>3</sup>	850 533	617 679	- 232 854	16	12	- 4	1st	2nd	- 1
Taxes on goods and services	825 210	886 934	+ 61 724	16	18	+ 2	37th	37th	-
<i>of which VAT</i>	-	-	-	-	-	-	37th	37th	-
Other	-	-	-	-	-	-	35th	35th	-
<b>TOTAL</b>	<b>5 225 865</b>	<b>5 031 748</b>	<b>- 194 117</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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 37th.

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 tax revenue.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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