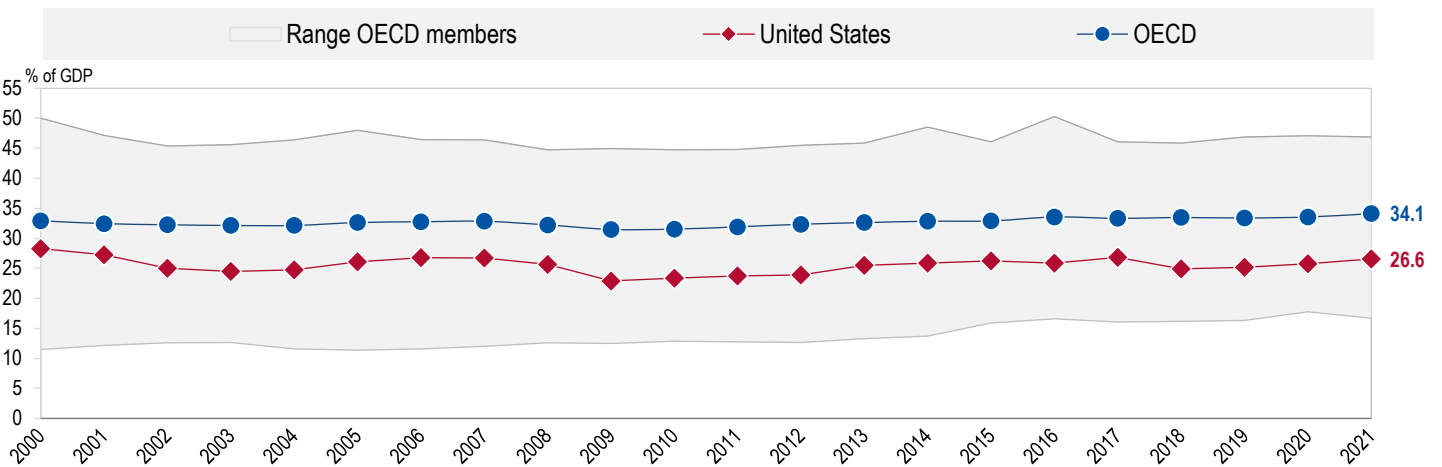


# Revenue Statistics 2022 - the United States

## Tax-to-GDP ratio

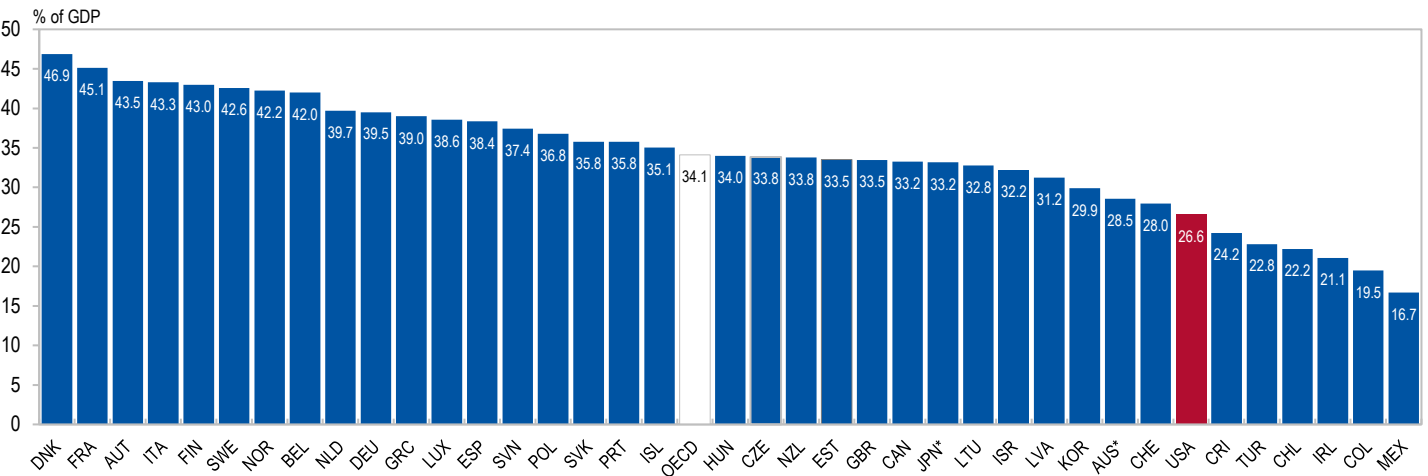
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the United States increased by 0.8 percentage points from 25.8% in 2020 to 26.6% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in the United States has decreased from 28.3% in 2000 to 26.6% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% 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, 2021

The United States ranked 32nd<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, the United States had a tax-to-GDP ratio of 26.6% compared with the OECD average of 34.1%. In 2020, the United States was also ranked 32nd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

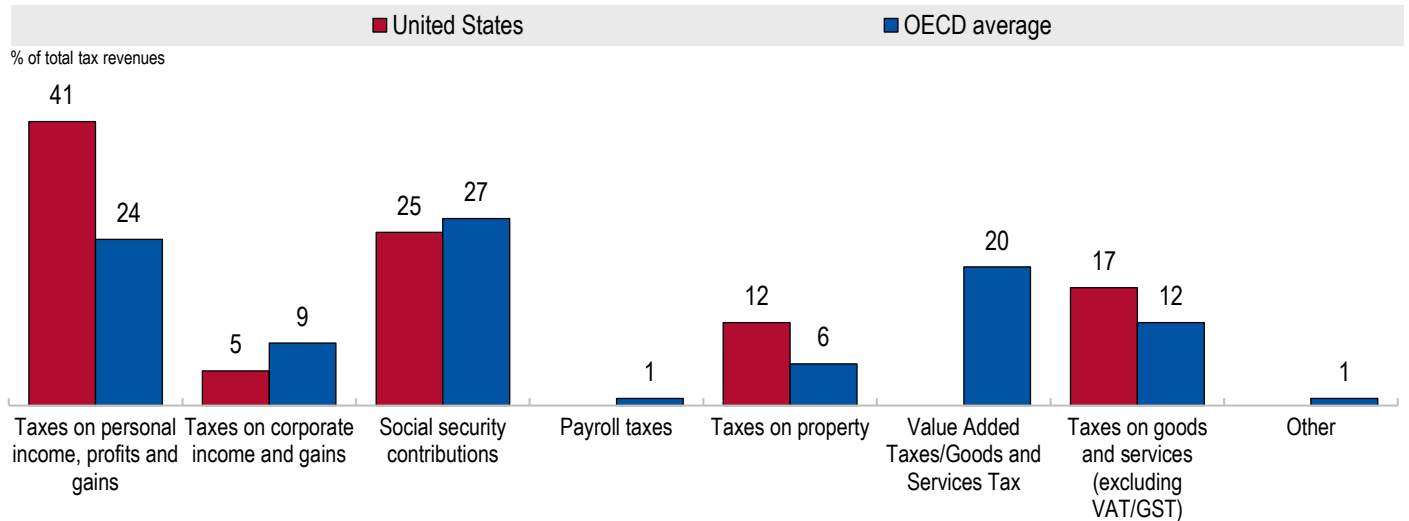
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

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			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains <sup>1</sup>	2 482 885	2 446 932	- 35 954	46	45	- 1	7th	8th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 192 995	2 183 169	- 9 826	41	41	-	4th	3rd	+ 1
<i>Corporate income and gains</i>	289 890	263 763	- 26 127	5	5	-	31st	33rd	- 2
Social security contributions	1 308 696	1 333 998	+ 25 302	24	25	+ 1	25th	26th	- 1
Payroll taxes	2 264	3 386	+ 1 122	-	-	-	19th	19th	-
Taxes on property <sup>3</sup>	649 494	669 173	+ 19 679	12	12	-	2nd	2nd	-
Taxes on goods and services	941 692	926 730	- 14 963	17	17	-	38th	38th	-
<i>of which VAT</i>	-	-	-	-	-	-	38th	38th	-
Other	-	-	-	-	-	-	36th	36th	-
<b>TOTAL</b>	<b>5 385 030</b>	<b>5 380 217</b>	<b>- 4 813</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 chart and table may not sum to the total due to rounding.

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

Source: OECD Revenue Statistics 2022

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