

Tax burden: international comparison

Tax rates and tax/GDP ratios in different OECD-countries

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Confederaziun svizra

Federal Department of Finance FDF

Swiss Federal Tax Administration FTA
Division of supports
www.estv.admin.ch ist@estv.admin.ch

TAX BURDEN: INTERNATIONAL COMPARISON

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Corporate income tax rates 2013

Country	Central Government	Local Government	Local Tax deductible
Austria	25		yes
Belgium ¹⁾	33 ²⁾		
Denmark	25		
Finland	24.5		
France ¹⁾	33.33 ³⁾		
Germany	15 ⁴⁾	3.5 ⁸⁾	
Greece	20 / 26 / 33		
Ireland ¹⁾	12.5 ⁵⁾		
Italy	27.5 ⁶⁾	3.9	
Luxembourg ¹⁾	21 ⁷⁾	3 ⁹⁾	
Netherlands ¹⁾	25		
Norway	28		
Portugal	25	0 - 1.5	
Spain ¹⁾	30		
Sweden	22		
Switzerland	8.5	18.3 ¹⁰⁾	yes
United Kingdom ¹⁾	23		
United States ¹⁾	15-39	yes ¹¹⁾	yes

¹⁾ These countries apply lower tax rates to corporations with profits below a certain threshold or to small businesses.

²⁾ In addition a 3% austerity surcharge, totally 33.99%.

³⁾ Higher rate for corporations with a turnover over EUR 7'630'000.

⁴⁾ In addition a 5.5% solidarity surcharge, totally 15.83%.

⁵⁾ 25% for profits from «excepted trades», non-trading income and foreign income.

⁶⁾ Rate of 38% for companies with revenues higher than EUR 10 million, with a taxable income higher than EUR 1 million and who carry on certain types of activities or are «non-operating entities».

⁷⁾ Additionally a 7% surcharge for the employment fund, that is 22.47%.

⁸⁾ A municipal multiplier is applied to the basic tax amount to determine the actual tax burden.

⁹⁾ Basic tax rate.

¹⁰⁾ Rate applying in Zurich, incl. the annual multiple of 229%.

¹¹⁾ Every State has its own tax schedule.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2013.

Corporate capital tax 2013

Country	%
Austria	
Belgium	
Denmark	
Finland	
France	
Germany	
Greece	
Ireland	
Italy	
Luxembourg	0.5
Netherlands	
Norway	
Portugal	
Spain	
Sweden	
Switzerland	0.075 ¹⁾
United Kingdom	
United States	

¹⁾ No corporate capital tax on federal level. The rate refers to the canton of Zurich (cantonal, communal and church taxes).

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2013.

Withholding taxes^{*)} 2013

Country	Interest	Dividends
Austria	25	25
Belgium	25	25
Denmark	-	27
Finland	-	- ¹⁾
France	-	- ¹⁾
Germany	-	26.38 ²⁾
Greece	0 / 15 / 33	25
Ireland	20	20
Italy	20	20 ¹⁾
Luxembourg	-	15
Netherlands	-	15
Norway	-	25 ³⁾
Portugal	25	25
Spain	21	21
Sweden	-	30
Switzerland	35	35
United Kingdom	20	-
United States	30	30

^{*)} Double taxation treaties are not taken into consideration.

¹⁾ No withholding taxes paid on domestic dividends.

²⁾ Including a solidarity surcharge of 5.5%.

³⁾ If substance test not passed.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2013.

Stamp Duties on Issues 2013

Country	%
Austria	0.8 - 2 ¹⁾
Belgium	yes ²⁾
Denmark	³⁾
Finland	yes ⁴⁾
France	yes ⁴⁾
Germany	yes ⁵⁾
Greece	1.2 / 2.4 / 3.6
Ireland	0.6 ⁶⁾
Italy	
Luxembourg	
Netherlands	
Norway	2.5
Portugal	⁷⁾
Spain	⁸⁾
Sweden	1.5 / 4.25
Switzerland	1
United Kingdom	0.5
United States	

¹⁾ Or levied as a fixed amount.

²⁾ On certain documents between 0.15 and 95 EUR.

³⁾ Only on indemnity insurance policies.

⁴⁾ On certain documents.

⁵⁾ However, a minor fee is charged for registration in the Comercial Register.

⁶⁾ Temporary stamp duty.

⁷⁾ The applicable tax rates are those established in the General Table at the time the tax is due.

⁸⁾ On officially documented acts formalized in Spain or having economic effect in Spain.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2013.

Stamp duties on transactions 2013

Country	%
Austria	
Belgium	Yes ¹⁾
Denmark	
Finland	1.6
France	0.25 - 5
Germany	
Greece	0.2
Ireland	1 / 2
Italy	²⁾
Luxembourg	
Netherlands	
Norway	
Portugal	
Spain	
Sweden	
Switzerland	0.15 / 0.3
United Kingdom	1.5
United States	

¹⁾ Different rates.

²⁾ Lump sum registration tax of EUR 168 plus financial transactions tax of 0.12% or 0.22%.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2013.

Value added Tax Rates 2013

Country	Normal rates %	Reduced rates % 1)	Zero rates
Austria	20	10 ; 16	yes
Belgium	21	6 ; 12	yes
Denmark	25		yes
Finland	24	10 ; 14	yes
France	19.6	2.1 ; 5.5; 7	yes
Germany	19	7	yes
Greece ²⁾	23	6.5 ; 13	yes
Ireland	23	4.8 ; 5.2 ; 9 ; 13.5	yes
Italy	22	4 ; 10	yes
Luxembourg	15	3 ; 6 ; 12	yes
Netherlands	21	6	yes
Norway	25	8 ; 15	yes
Portugal ²⁾	23	6 ; 13	yes
Spain ²⁾	21	4 ; 10	yes
Sweden	25	6 ; 12	yes
Switzerland	8	2.5 ; 3.8	yes
United Kingdom	20	5	yes
United States	- ³⁾		

¹⁾ Applies to specific items, especially to first necessity food and to services in the social and cultural sector.

²⁾ Special tariffs for certain islands.

³⁾ No such tax at federal level. Almost all US States and municipalities impose taxes on retail sales of goods and services. The rates are in the range from 4%-9%.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2013.

Net Wealth Tax - Individuals 2013

Country	rate in %
Austria	
Belgium	
Denmark	
Finland	
France	0 - 1.5 ¹⁾
Germany	
Greece	
Ireland	
Italy	
Luxembourg	
Netherlands	
Norway	0.4 ²⁾
Portugal	
Spain	0.2 - 2.5 ³⁾
Sweden	
Switzerland	0 - 0.3 ⁴⁾
United Kingdom	
United States	- ⁵⁾

¹⁾ Progressive rate.

²⁾ Net wealth tax for wealth over NOK 870'000.

³⁾ Standard progressive tax rate, if a region does not set its own rates.

⁴⁾ No net wealth tax is levied at federal level. Reference: Canton Zurich.

⁵⁾ No net wealth tax is levied at federal level.

Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2013.

Treatment of losses 2013

Country	Carry forward (years)	Carry back (years)
Austria	Indefinitely	
Belgium	Indefinitely	
Denmark	Limited ¹⁾	
Finland	10	
France	Limited ²⁾	1 ³⁾
Germany	Indefinitely ³⁾	1 ³⁾
Greece	5	
Ireland	Indefinitely	3
Italy	Indefinitely ⁴⁾	
Luxembourg	Indefinitely	
Netherlands	9	1
Norway	Indefinitely	2 ⁵⁾
Portugal	5 ⁶⁾	
Spain	18	
Sweden	Indefinitely	7)
Switzerland	7	
United Kingdom	Indefinitely	1
United States	20	2

¹⁾ Only up to 60% of taxable income, but at least up to an amount of 7.5 million DKK.

²⁾ Only up to 50% of losses of more than EUR 1 million.

³⁾ Up to EUR 1 million.

⁴⁾ Only up to 80% of taxable income.

⁵⁾ Only when a company liquidates, for the losses of the year of liquidation.

⁶⁾ The tax losses carried forward may only be offset against 75% of the taxable profit assessed in the relevant fiscal year.

⁷⁾ Losses may be carried back through the dissolution of the profit periodization reserve.

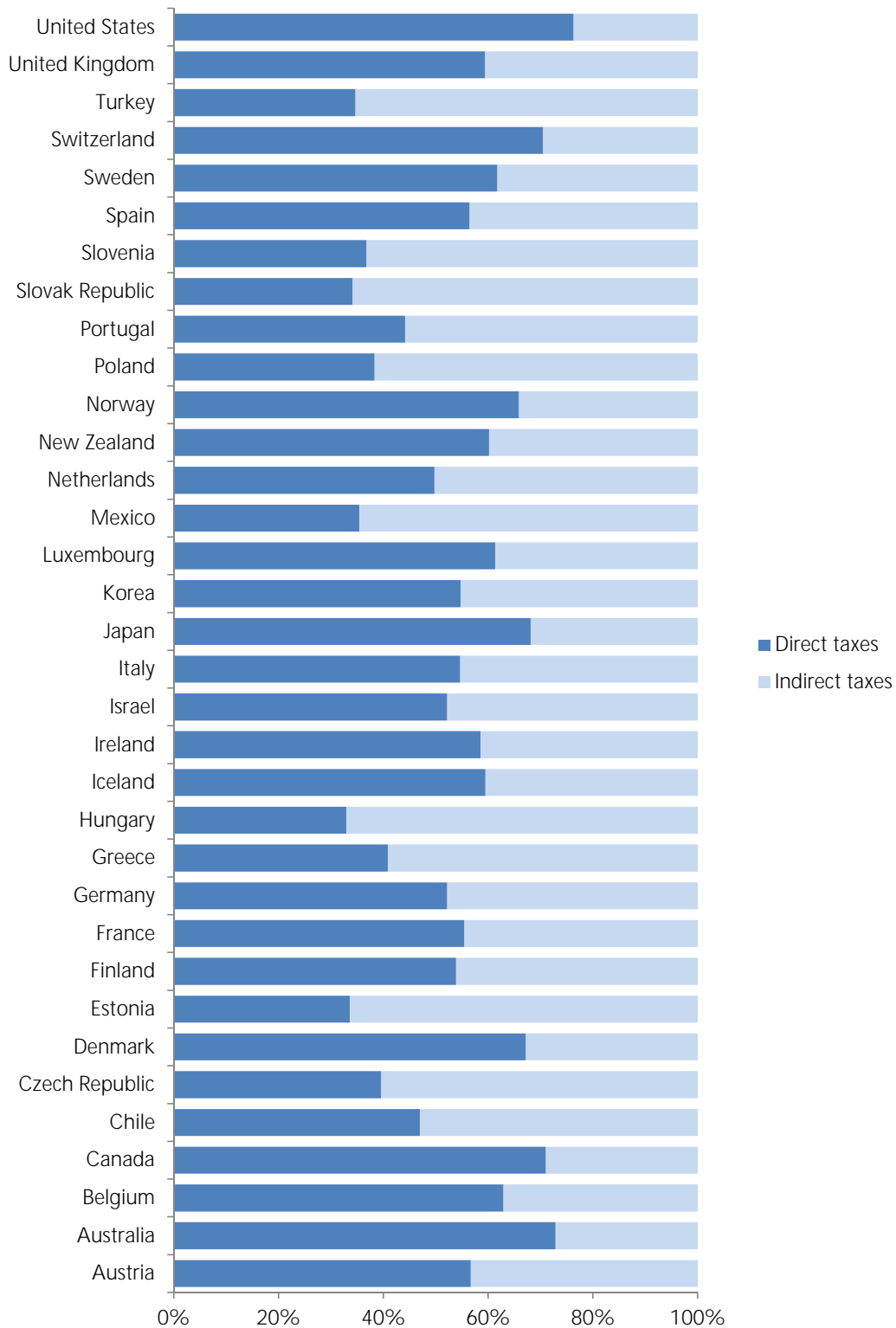
Source: IBFD Tax Research Platform, <http://online.ibfd.org/kbase/>, state november 2013.

OECD: Percentage of direct and indirect taxes (without social security contributions) 2011

Country	direct taxes	indirect taxes
Austria	56.7	43.3
Australia	72.9	27.1
Belgium	62.2	36.6
Canada	71.0	29.0
Chile	47.0	53.0
Czech Republic	39.2	59.8
Denmark	67.0	32.7
Estonia	33.3	65.8
Finland	53.7	46.0
France	55.3	44.4
Germany	51.8	47.4
Greece	40.7	58.9
Hungary	32.8	66.8
Iceland	59.5	40.5
Ireland	58.2	41.2
Israel	52.2	47.8
Italy	54.4	45.1
Japan	68.1	31.9
Korea	54.8	45.2
Luxembourg	61.3	38.5
Mexico	35.4	64.6
Netherlands	49.0	49.5
New Zealand	60.2	39.8
Norway	65.9	34.1
Poland	38.2	61.4
Portugal	44.0	55.6
Slovak Republic	33.7	64.9
Slovenia	36.5	62.7
Spain	56.1	43.2
Sweden	61.5	38.1
Switzerland	70.5	29.5
Turkey	34.7	65.3
United Kingdom	59.0	40.3
United States	76.3	23.7
Unweighted Average		
OCDE Total	53.3	46.3

Source: OECD, Revenue Statistics of OECD Member Countries 1965-2012, OECD, Paris 2013, tables 41-74.

Percentage of direct and indirect taxes (social security contributions excluded) 2011



Source: OECD, Revenue Statistics of OECD Member Countries 1965-2012, OECD, Paris 2013, tables 41-74.

OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 1

Country	Austria		Australia		Belgium		Canada	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965	49.4	50.6	65.3	34.7	45.7	54.3	55.6	44.4
1970	49.1	50.9	68.0	32.0	49.5	50.5	63.6	36.4
1975	51.5	48.5	70.7	29.3	61.1	38.9	63.0	37.0
1980	53.1	46.9	68.9	31.1	62.3	37.7	62.3	37.7
1985	50.7	49.3	67.4	32.6	63.2	36.8	61.7	38.3
1990	51.1	48.9	72.2	27.8	61.2	38.8	66.7	33.3
1995	54.7	45.3	70.8	29.2	61.3	38.7	67.8	32.2
2000	54.7	44.9	72.5	27.5	61.6	36.8	70.9	29.1
2003	56.0	43.7	70.3	29.7	62.0	36.2	68.7	31.3
2004	55.6	44.1	71.5	28.5	61.9	36.5	69.2	30.8
2005	52.5	47.5	59.8	40.2	32.0	68.0	50.6	49.4
2006	54.5	45.5	61.2	38.8	32.8	67.2	50.8	49.2
2007	56.6	43.4	62.1	37.9	36.3	63.7	51.6	48.4
2008	58.2	41.8	72.6	27.4	63.6	36.4	72.3	27.7
2009	55.7	44.3	70.9	29.1	61.6	38.4	71.8	28.2
2010	56	44	71.6	28.4	61.6	38.4	71.3	28.7
2011	56.7	43.3	72.9	27.1	62.2	36.6	71.0	29.0

Country	Chile		Czech Rep.		Denmark		Estonia	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965					57.0	43.0		
1970					59.5	40.5		
1975					65.8	34.2		
1980					61.8	38.2		
1985					64.3	35.7		
1990					65.4	34.6		
1995			43.9	56.1	66.3	33.7	46.8	53.2
2000			42.5	57.5	65.5	34.1	40.5	59.5
2003			47.4	52.6	65.8	33.9		
2004			45.4	54.0	66.1	33.5		
2005			67.9	32.1	64.9	35.1	36.1	63.9
2006			67.3	32.7	65.9	34.1		
2007			46.8	53.2	65.5	34.5	37.0	63.0
2008	45.8	54.2	41.9	58.1	66.7	33.3	40.8	59.2
2009	39.1	60.9	39.6	60.4	67.2	32.8	34.9	65.1
2010	45.2	54.8	39.5	60.5	67.3	32.7	34.2	65.8
2011	47.0	53.0	39.2	59.8	67.0	32.7	33.3	65.8

Country	Finland		France		Germany		Greece	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965	55.3	44.7	37.6	62.4	55.0	45.0	28.6	71.4
1970	57.2	42.8	36.2	63.8	54.4	45.6	31.1	68.9
1975	62.8	37.2	38.6	61.4	59.2	40.8	33.6	66.4
1980	56.8	43.2	41.6	58.4	58.7	41.3	38.4	61.6
1985	60.0	40.0	42.0	58.0	59.6	40.4	33.6	66.4
1990	59.5	40.5	43.6	56.4	56.1	43.9	36.2	63.8
1995	58.7	41.3	44.5	55.5	54.1	45.9	39.0	61.0
2000	60.5	39.2	53.4	46.2	53.2	46.2	47.8	51.6
2003	56.1	43.7	53.0	46.7	50.1	49.5	43.4	56.1
2004	56.2	43.5	53.3	46.4	50.3	49.2	42.7	56.9
2005	38.8	61.2			33.0	68.0	57.4	43.3
2006	39.9	60.1	39.6	60.4	35.1	64.9	59.2	40.8
2007	58.1	41.9	55.3	44.7	53.5	46.5	43.8	56.2
2008	58.0	42.0	55.6	44.4	53.9	46.1	43.7	56.3
2009	55.0	45.0	52.8	47.2	51.2	48.8	45.1	54.9
2010	54.9	45.1	55.2	44.8	51.3	48.7	39.4	60.6
2011	53.7	46.0	55.3	44.4	51.8	47.4	40.7	58.9

Source: OECD, Revenue Statistics of OECD Member Countries 1965-2012, OECD, Paris 2013.

OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 2

Country	Hungary		Iceland		Ireland		Israel	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965					43.7	56.3		
1970					42.9	57.1		
1975					46.1	53.9		
1980					49.0	51.0		
1985					47.9	52.1		
1990			42.7	57.3	50.4	49.6		
1995	34.6	65.4	46.9	53.1	52.4	47.6		
2000	51.8	58.2	48.2	46.2	56.2	43.0		
2003	42.3	57.7	54.9	45.1	54.6	45.0		
2004	40.3	59.4	54.9	45.1	55.1	44.5		
2005	64.1	35.9	69.0	31.0	32.4	67.6		
2006	64.7	35.3	70.0	30.0	32.4	67.6		
2007	42.9	57.1	55.9	44.1	57.2	42.8		
2008	43.9	56.1	59.5	40.5	54.7	45.3	55.4	44.6
2009	41.1	58.9	59.6	40.4	54.2	45.8	52.7	47.3
2010	36.5	63.5	58.9	41.1	53.5	46.5	51.7	48.3
2011	32.8	66.8	59.5	40.5	58.2	41.2	52.2	47.8

Country	Italy		Japan		Korea		Luxembourg	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965	38.0	62.0	66.4	33.6			63.5	36.5
1970	37.6	62.4	71.2	28.8			71.3	28.7
1975	45.8	54.2	75.5	24.5	34.3	65.7	70.4	29.6
1980	57.3	42.7	76.6	23.4	34.4	65.6	70.2	29.8
1985	61.1	38.9	79.5	20.5	36.6	63.4	68.0	32.0
1990	58.3	41.7	81.4	18.6	48.3	51.7	67.5	32.5
1995	60.1	39.9	75.8	24.2	50.5	49.5	62.9	37.1
2000	52.4	47.2	70.2	30.1	49.6	50.4	62.7	36.8
2003	55.1	44.9	66.5	33.5	49.7	50.3	60.6	39.1
2004	53.8	45.8	67.4	32.6	49.8	50.2	57.2	42.6
2005	62.5	37.5	76.9	23.1	52.5	47.5	59.8	40.2
2006	64.2	35.8	77.9	22.1	54.5	45.5	61.2	38.8
2007	55.4	44.6	71.4	28.6	56.6	43.4	62.1	37.9
2008	56.4	43.6	70.2	29.8	55.2	44.8	60.8	39.2
2009	57.2	42.8	67.2	32.8	52.6	47.4	60.3	39.7
2010	55.1	44.9	67.8	32.2	51.6	48.4	61.8	38.2
2011	54.4	45.1	68.1	31.9	54.8	45.2	61.3	38.5

Country	Mexico		Netherlands		New Zealand		Norway	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965			58.0	42.0	72.1	27.9	52.8	47.2
1970			56.7	43.3	72.8	27.2	48.6	51.4
1975			60.3	39.7	75.8	24.2	48.8	51.2
1980	38.2	61.8	58.8	41.2	77.7	22.3	54.4	45.6
1985	26.8	73.2	53.5	46.5	76.9	23.1	51.9	48.1
1990	34.6	65.4	57.4	42.6	66.3	33.7	50.9	49.1
1995	32.3	67.7	52.2	47.8	66.7	33.3	49.6	50.4
2000	35.6	64.4	49.8	48.6	65.5	34.5	55.6	44.4
2003	36.0	64.0	48.1	50.7	64.8	35.2	59.5	40.5
2004	32.8	67.2	47.3	51.4	66.2	33.8	62.2	37.8
2005	32.0	68.0	50.6	49.4	67.9	32.1	64.9	35.1
2006	32.8	67.2	50.8	49.2	67.3	32.7	65.9	34.1
2007	36.3	63.7	51.6	48.4	68.3	31.7	64.2	35.8
2008	31.4	68.6	50.5	49.5	66.2	33.8	67.7	32.3
2009	38.2	61.8	50.7	49.3	63.4	36.6	63.6	36.4
2010	36.5	63.5	50.4	49.6	60.5	39.5	64.4	35.6
2011	35.4	64.6	49.0	49.5	60.2	39.8	65.9	34.1

Source: OECD, Revenue Statistics of OECD Member Countries 1965-2012, OECD, Paris 2013.

OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 3

Country	Poland		Portugal		Slovak Rep.		Slovenia	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
Year								
1965			39.2	60.8				
1970			38.0	62.0				
1975			34.3	65.7				
1980			33.7	66.3				
1985			40.6	59.4				
1990			38.4	61.6				
1995	49.2	50.8	39.4	60.6				
2000	48.1	51.9	44.7	54.6	39.0	60.9		
2003	38.9	61.1	41.7	57.9	40.0	60.0		
2004	37.9	60.9	41.0	59.0	34.0	65.6		
2005	38.8	61.2			33.0	68.0		
2006	39.9	60.1	39.6	60.4	35.1	64.9		
2007	40.6	59.4	44.0	56	35.6	64.4		
2008	42	58	44.5	55.5	38.4	61.6	42.2	57.8
2009	41.4	58.6	45.3	54.7	34.6	65.4	37.6	62.4
2010	38.4	61.6	43.2	56.8	34.6	65.4	37.2	62.9
2011	38.2	61.4	44.0	55.6	33.7	64.9	36.5	62.7

Country	Spain		Sweden		Switzerland		Turkey	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
Year								
1965	43.1	56.9	64.5	35.5	60.7	39.3	42.6	57.4
1970	42.7	57.3	66.7	33.3	64.8	35.2	47.3	52.7
1975	54.0	46.0	69.5	30.5	71.9	28.1	54.4	45.6
1980	59.3	40.7	66.1	33.9	70.5	29.5	66.6	33.4
1985	50.7	49.3	64.4	35.6	72.1	27.9	48.5	51.5
1990	56.1	43.9	65.8	34.2	72.8	27.2	44.5	55.5
1995	54.5	45.5	65.5	34.5	70.5	29.5	35.7	64.3
2000	52.9	46.4	70.7	28.9	70.3	29.7	38.0	62.1
2003	55.2	44.3	62.5	37.5	68.7	31.3	33.9	66.1
2004	55.7	43.7	63.5	36.1	68.7	31.3	33.1	66.9
2005	57.4	43.3	64.1	35.9	69.0	31.0	32.4	67.6
2006	59.2	40.8	64.7	35.3	70.0	30.0	32.4	67.6
2007	61.4	38.6	63.7	36.3	70.5	29.5	35.1	64.9
2008	59.6	40.4	62.8	37.2	71.8	28.2	36.7	63.3
2009	60.6	39.4	61.4	38.6	71.7	28.3	36.7	63.6
2010	55.9	44.1	60.4	39.6	70.4	29.6	34.0	66.0
2011	56.1	43.2	61.5	38.1	70.5	29.5	34.7	65.3

Country	UK		United States	
	Direct	Indirect	Direct	Indirect
Year				
1965	60.9	39.1	73.8	26.2
1970	66.5	33.5	76.2	23.8
1975	69.2	30.8	75.4	24.6
1980	65.0	35.0	77.4	22.6
1985	62.1	37.9	74.9	25.1
1990	58.0	42.0	76.6	23.4
1995	57.6	42.4	76.1	23.9
2000	60.8	68.6	79.5	20.5
2003	59.3	40.1	75.3	24.7
2004	60.1	39.4	75.1	24.9
2005	62.5	37.5	76.9	23.1
2006	64.2	35.8	77.9	22.1
2007	64.1	35.9	78.4	21.6
2008	64.2	35.8	76.5	23.5
2009	63.7	36.3	74.5	25.5
2010	61.7	38.3	75.8	24.2
2011	59.0	40.3	76.3	23.7

Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013.

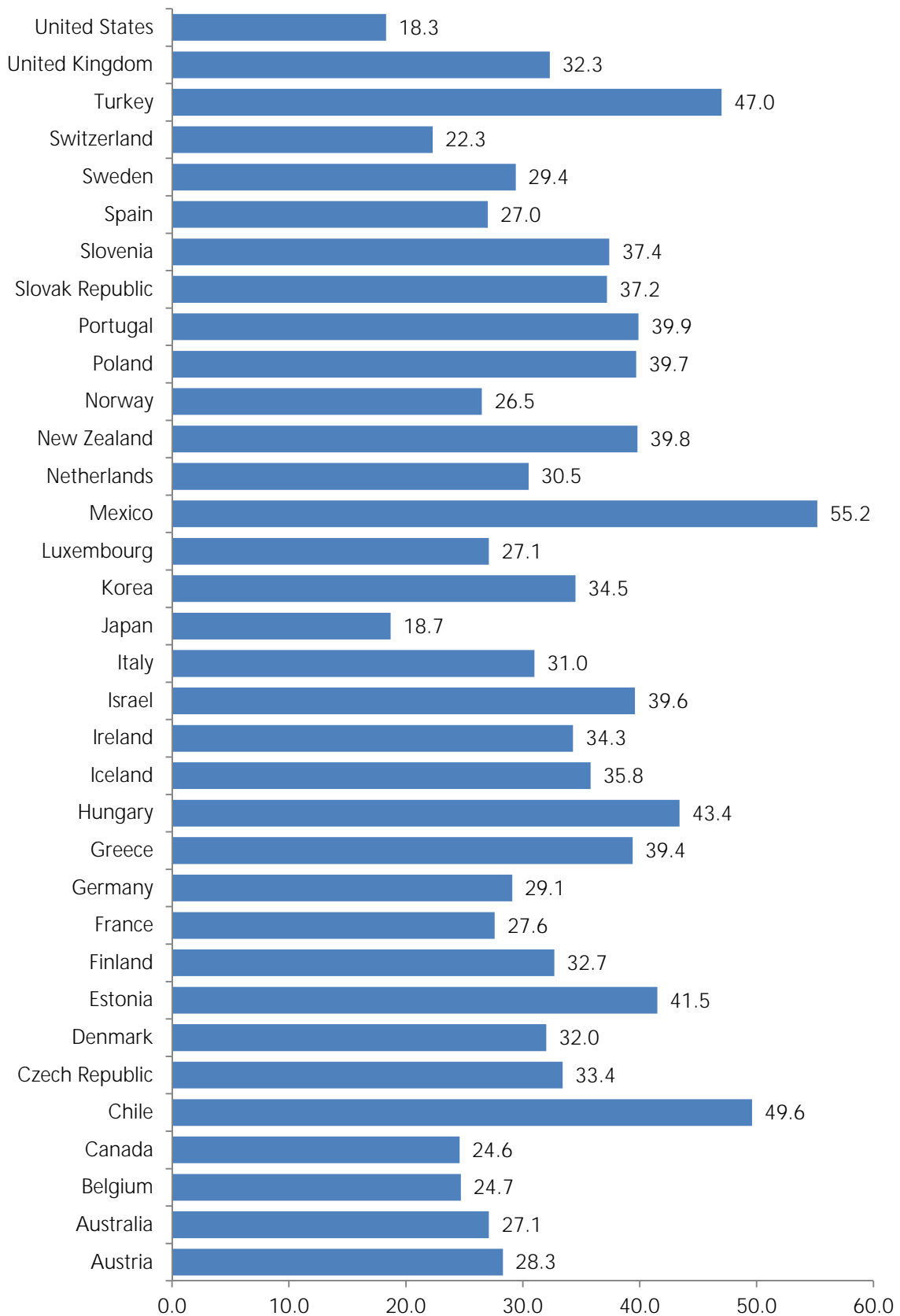
OECD: Indirect taxes as a percentage of total tax revenue ¹⁾ 2011 (social security included)

Country	%
Austria	28.3
Australia	27.1
Belgium	24.7
Canada	24.6
Chile	49.6
Czech Republic	33.4
Denmark	32.0
Estonia	41.5
Finland	32.7
France	27.6
Germany	29.1
Greece	39.4
Hungary	43.4
Iceland	35.8
Ireland	34.3
Israel	39.6
Italy	31.0
Japan	18.7
Korea	34.5
Luxembourg	27.1
Mexico	55.2
Netherlands	30.5
New Zealand	39.8
Norway	26.5
Poland	39.7
Portugal	39.9
Slovak Republic	37.2
Slovenia	37.4
Spain	27.0
Sweden	29.4
Switzerland	22.3
Turkey	47.0
United Kingdom	32.3
United States	18.3
Unweighted average	
Total OECD	33.4

¹⁾ Nr. 5000 and 6000 according to OECD classification.

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, table 6.

Indirect taxes as a percentage of total tax revenue (social security contributions included) 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, table 6.

OECD: Tax revenue of main headings as percentage of GDP ¹⁾ 2011

Country	1000 Income and profit	2000 Social security	3000 Payroll	4000 Property	5000 Goods and services	6000 Others
Austria	12.2	14.5	2.9	0.5	11.8	0.2
Australia	15.7	-	1.4	2.3	7.2	-
Belgium	15.4	14.2	-	3.2	10.9	-
Canada	14.3	4.6	0.6	3.3	7.4	-
Chile	8.5	1.3	-	0.8	10.5	0.1
Czech Republic	7.1	15.4	-	0.5	11.7	-
Denmark	29.1	1.0	0.3	1.9	15.2	-
Estonia	6.5	11.9	-	0.3	13.4	-
Finland	15.5	12.6	-	1.1	14.3	-
France	10.0	16.7	1.4	3.7	10.9	1.2
Germany	10.9	14.2	-	0.9	10.8	-
Greece	7.0	10.6	-	1.8	12.7	-
Hungary	6.1	12.9	0.7	1.1	15.9	0.2
Iceland	16.4	4.1	0.2	2.4	12.5	0.4
Ireland	11.4	4.6	0.2	1.9	9.6	-
Israel	9.8	5.6	1.2	3.1	12.9	-
Italy	13.9	13.4	-	2.2	11.2	2.1
Japan	8.6	11.9	-	2.8	5.3	0.1
Korea	7.8	6.1	0.1	3.0	8.1	0.8
Luxembourg	13.3	11.0	-	2.6	10.0	-
Mexico	5.4	2.9	0.3	0.3	10.7	0.2
Netherlands	10.3	14.8	-	1.3	11.6	0.2
New Zealand	16.9	-	-	2.1	12.5	-
Norway	20.5	9.5	-	1.2	11.3	-
Poland	6.5	11.4	0.3	1.2	12.7	0.1
Portugal	9.4	9.3	-	1.0	12.9	0.2
Slovak Republic	5.1	12.3	-	0.4	10.7	-
Slovenia	7.4	15.0	0.1	0.6	13.9	-
Spain	9.3	12.1	-	1.9	8.4	0.3
Sweden	15.5	10.1	4.4	1.0	12.9	0.1
Switzerland	13.2	7.0	-	2.0	6.4	-
Turkey	5.8	7.8	-	1.1	12.6	0.5
United Kingdom	13.2	6.7	-	4.2	11.5	-
United States	11.2	5.5	-	3.0	4.4	-
Unweighted average						
OECD Total	11.4	9.7	1.0	1.8	11.0	0.4

¹⁾ according to OECD classification.

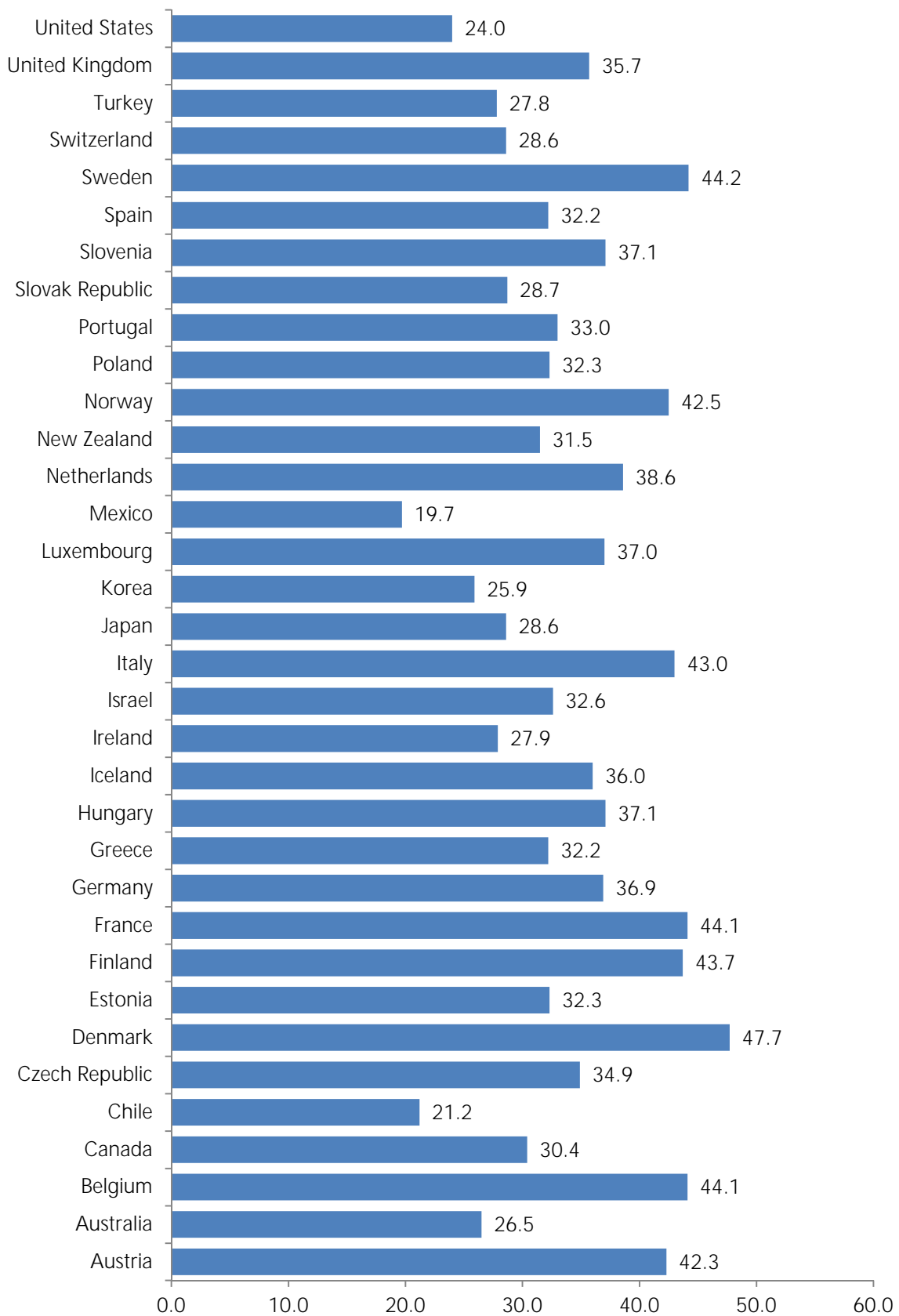
Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 5.

**OECD: Total tax revenue (including social security)
as percentage of GDP 2011**

Country	2011	2012 (Estimates)
Austria	42.3	43.2
Australia	26.5	-
Belgium	44.1	45.3
Canada	30.4	30.7
Chile	21.2	20.8
Czech Republic	34.9	35.5
Denmark	47.7	48.0
Estonia	32.3	32.5
Finland	43.7	44.1
France	44.1	45.3
Germany	36.9	37.6
Greece	32.2	33.8
Hungary	37.1	38.9
Iceland	36.0	37.2
Ireland	27.9	28.3
Israel	32.6	31.6
Italy	43.0	44.4
Japan	28.6	-
Korea	25.9	26.8
Luxembourg	37.0	37.8
Mexico	19.7	-
Netherlands	38.6	-
New Zealand	31.5	32.9
Norway	42.5	42.2
Poland	32.3	-
Portugal	33.0	32.5
Slovak Republic	28.7	28.5
Slovenia	37.1	37.4
Spain	32.2	32.9
Sweden	44.2	44.3
Switzerland	28.6	28.2
Turkey	27.8	27.7
United Kingdom	35.7	35.2
United States	24.0	24.3
Unweighted average		
OECD Total	34.1	35.4

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 2 and 38.

Total tax revenue (social security contributions included) as percentage of GDP 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 2 and 38.

OECD: Total tax revenue ¹⁾ (excluding social security)
as percentage of GDP 2011

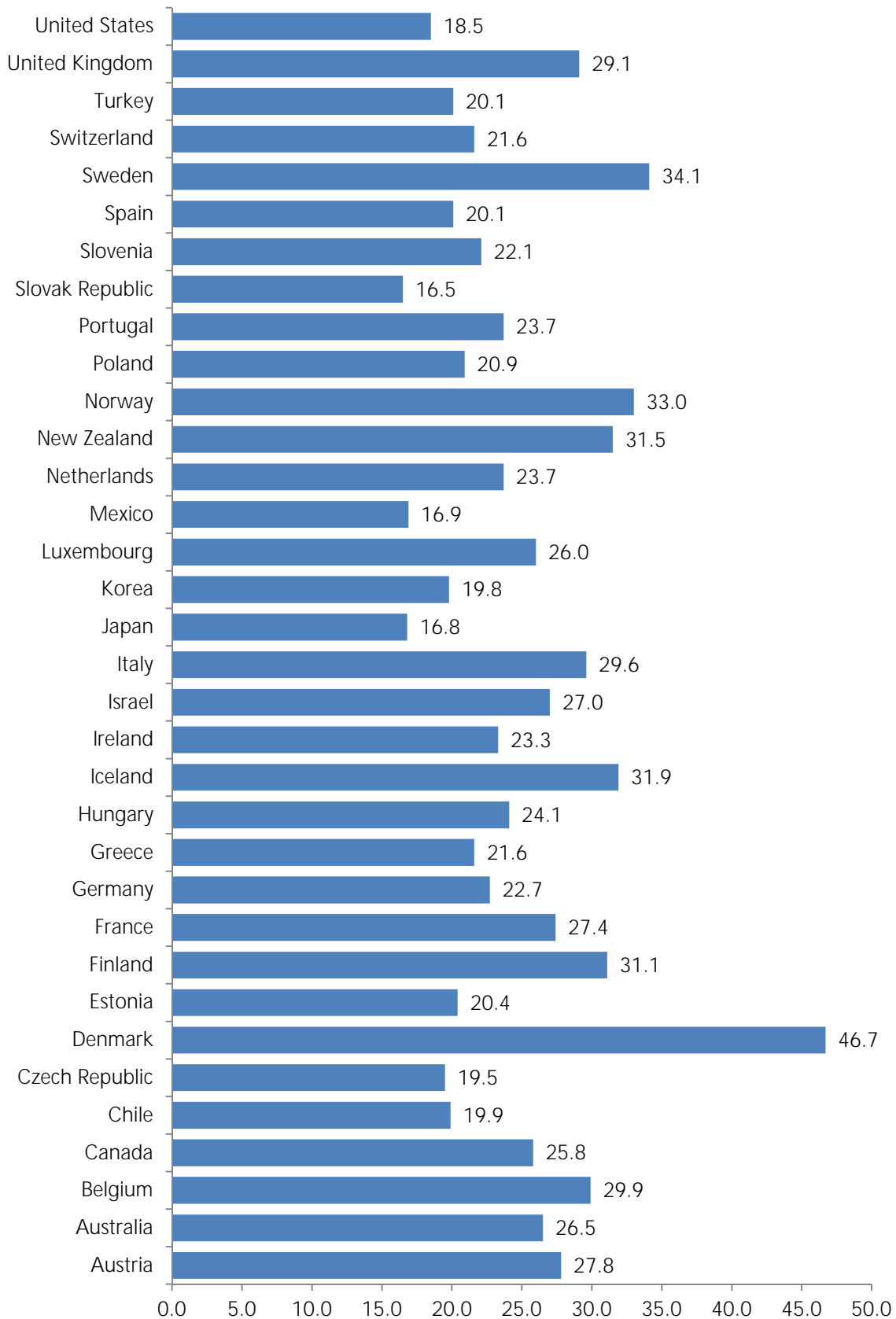
Country	2011	2012 ²⁾ (Estimates)
Austria	27.8	28.3
Australia	26.5	-
Belgium	29.9	30.8
Canada	25.8	25.9
Chile	19.9	19.7
Czech Republic	19.5	19.9
Denmark	46.7	47.1
Estonia	20.4	21.0
Finland	31.1	31.0
France	27.4	28.3
Germany	22.7	23.2
Greece	21.6	23.1
Hungary	24.1	26.2
Iceland	31.9	33.3
Ireland	23.3	24.2
Israel	27.0	26.2
Italy	29.6	30.9
Japan	16.8	-
Korea	19.8	20.2
Luxembourg	26.0	26.8
Mexico	16.9	-
Netherlands	23.7	-
New Zealand	31.5	32.9
Norway	33.0	32.6
Poland	20.9	-
Portugal	23.7	23.5
Slovak Republic	16.5	16.1
Slovenia	22.1	22.2
Spain	20.1	21.1
Sweden	34.1	34.0
Switzerland	21.6	21.1
Turkey	20.1	20.2
United Kingdom	29.1	28.4
United States	18.5	18.9
Unweighted average		
OECD Total	25.0	26.1

¹⁾ Nr. 1000, 3000, 4000, 5000, 6000 according to OECD classification.

²⁾ Total without Nr. 2000 (social security).

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 3 and 38.

Total tax revenue (excluding social security contributions) as percentage of GDP 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 3 and 38.

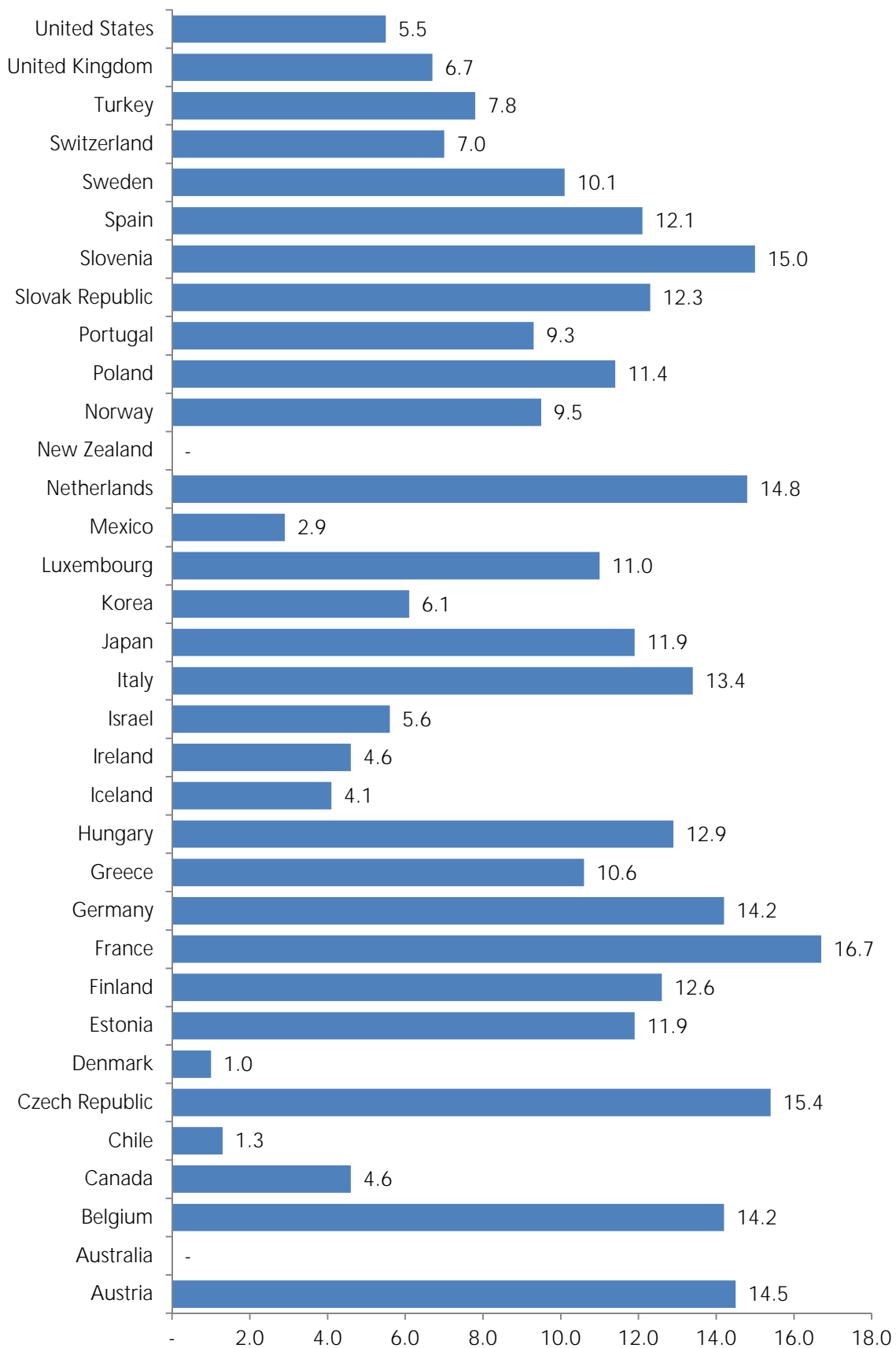
**OECD: Social security contributions as
percentage of GDP ¹⁾ 2011**

Country	2011	2012 (Estimates)
Austria	14.5	14.9
Australia	-	-
Belgium	14.2	14.5
Canada	4.6	4.8
Chile	1.3	1.1
Czech Republic	15.4	15.6
Denmark	1.0	0.9
Estonia	11.9	11.5
Finland	12.6	13.1
France	16.7	17.0
Germany	14.2	14.4
Greece	10.6	10.7
Hungary	12.9	12.7
Iceland	4.1	3.9
Ireland	4.6	4.1
Israel	5.6	5.4
Italy	13.4	13.5
Japan	11.9	-
Korea	6.1	6.6
Luxembourg	11.0	11.0
Mexico	2.9	2.9
Netherlands	14.8	-
New Zealand	-	-
Norway	9.5	9.6
Poland	11.4	-
Portugal	9.3	9.0
Slovak Republic	12.3	12.4
Slovenia	15.0	15.2
Spain	12.1	11.8
Sweden	10.1	10.3
Switzerland	7.0	7.1
Turkey	7.8	7.5
United Kingdom	6.7	6.8
United States	5.5	5.4
Unweighted average		
OECD Total	9.7	9.4

¹⁾ Nr. 2000 according to OECD classification.

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 13 and 38.

Social security contributions as percentage of GDP 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 13 and 38.

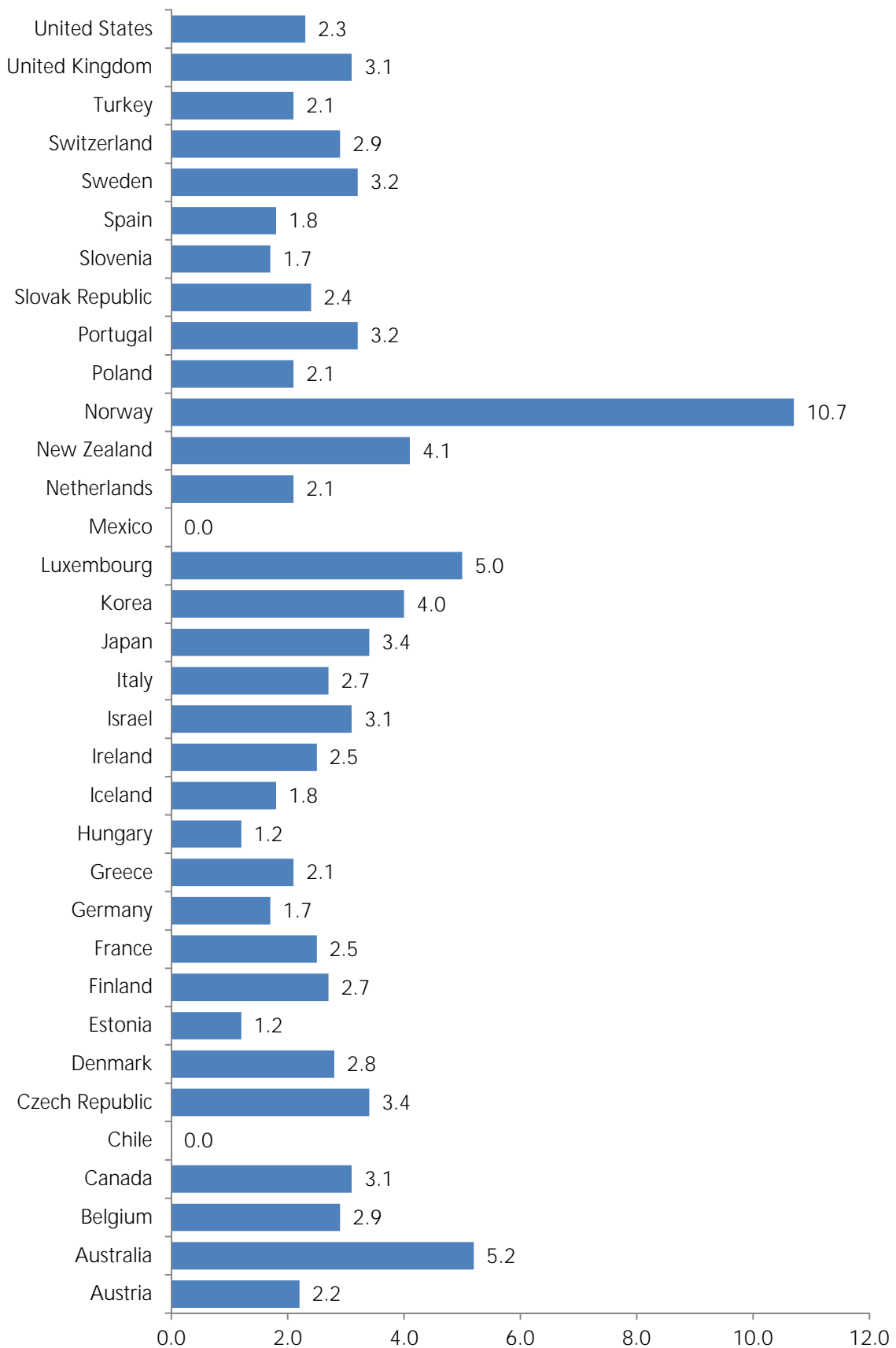
OECD: Taxes on corporate income ¹⁾ as percentage of GDP 2011

Country	2011
Austria	2.2
Australia	5.2
Belgium	2.9
Canada	3.1
Chile	-
Czech Republic	3.4
Denmark	2.8
Estonia	1.2
Finland	2.7
France	2.5
Germany	1.7
Greece	2.1
Hungary	1.2
Iceland	1.8
Ireland	2.5
Israel	3.1
Italy	2.7
Japan	3.4
Korea	4.0
Luxembourg	5.0
Mexico	-
Netherlands	2.1
New Zealand	4.1
Norway	10.7
Poland	2.1
Portugal	3.2
Slovak Republic	2.4
Slovenia	1.7
Spain	1.8
Sweden	3.2
Switzerland	2.9
Turkey	2.1
United Kingdom	3.1
United States	2.3
Unweighted average	
OECD Total	3.0

1) Nr. 1200 according to OECD classification.

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 11.

Taxes on corporate income as percentage of GDP 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 11.

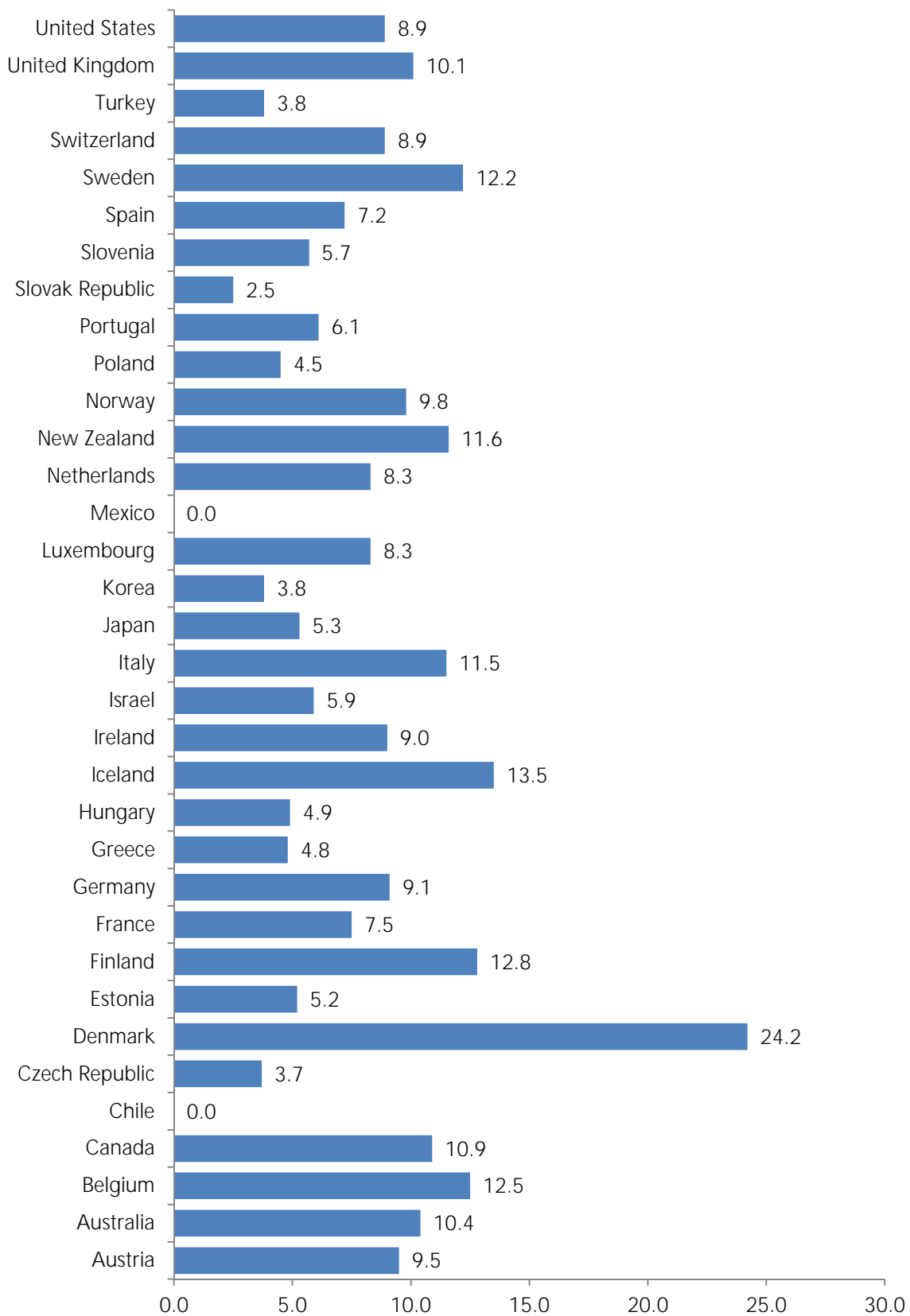
OECD: Taxes on personal income ¹⁾
as percentage of GDP 2011

Country	2011
Austria	9.5
Australia	10.4
Belgium	12.5
Canada	10.9
Chile	-
Czech Republic	3.7
Denmark	24.2
Estonia	5.2
Finland	12.8
France	7.5
Germany	9.1
Greece	4.8
Hungary	4.9
Iceland	13.5
Ireland	9.0
Israel	5.9
Italy	11.5
Japan	5.3
Korea	3.8
Luxembourg	8.3
Mexico	-
Netherlands	8.3
New Zealand	11.6
Norway	9.8
Poland	4.5
Portugal	6.1
Slovak Republic	2.5
Slovenia	5.7
Spain	7.2
Sweden	12.2
Switzerland	8.9
Turkey	3.8
United Kingdom	10.1
United States	8.9
Unweighted average	
OECD Total	8.5

¹⁾ Nr. 1100 according to OECD classification.

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 9.

Taxes on personal income as percentage of GDP 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 9.

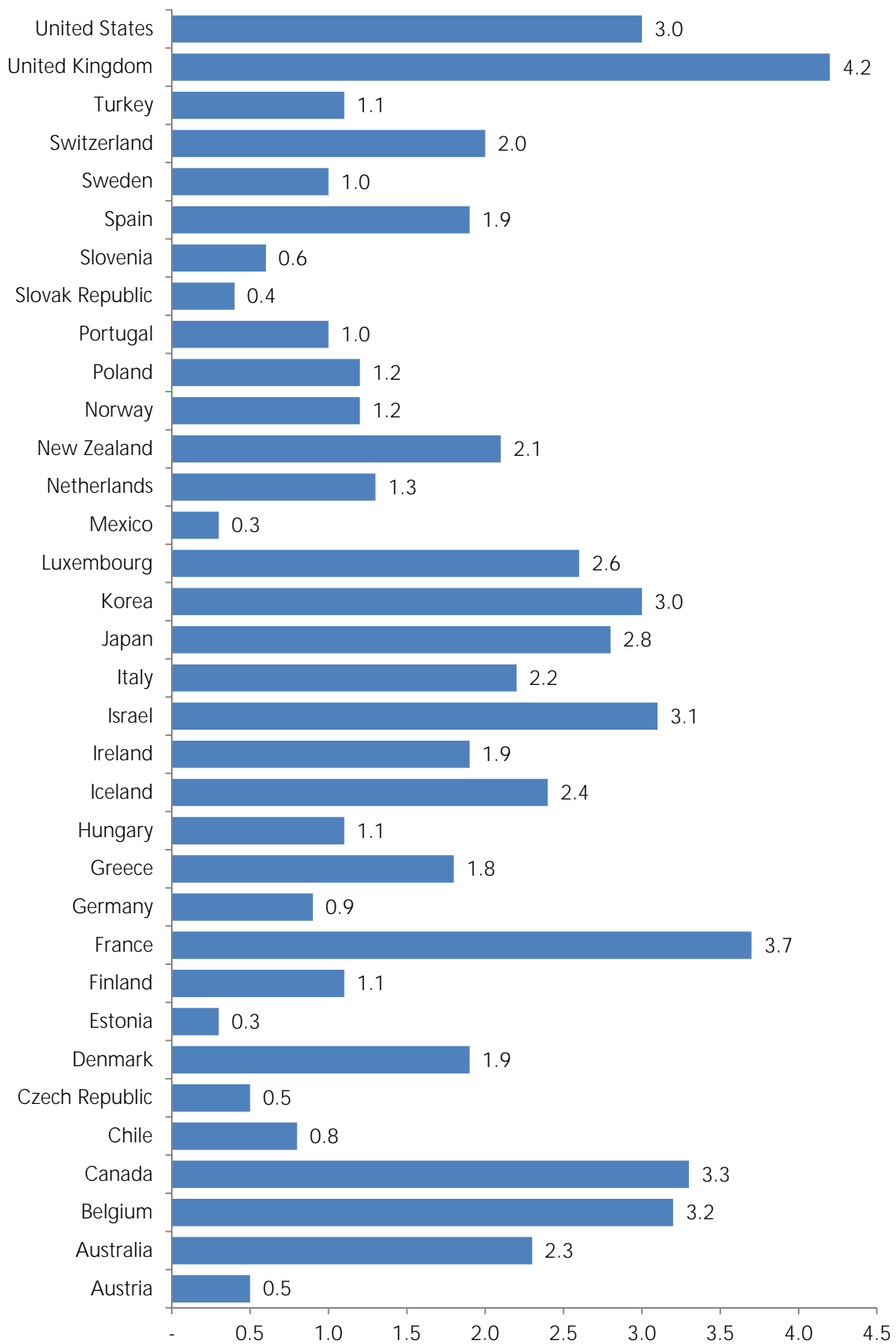
OECD: Taxes on property ¹⁾ as percentage of GDP 2011

Country	2011	2012 (Estimate)
Austria	0.5	0.6
Australia	2.3	-
Belgium	3.2	3.4
Canada	3.3	3.3
Chile	0.8	0.9
Czech Republic	0.5	0.5
Denmark	1.9	1.8
Estonia	0.3	0.3
Finland	1.1	1.2
France	3.7	3.9
Germany	0.9	0.9
Greece	1.8	2.0
Hungary	1.1	0.9
Iceland	2.4	2.5
Ireland	1.9	1.8
Israel	3.1	2.9
Italy	2.2	2.7
Japan	2.8	2.7
Korea	3.0	2.8
Luxembourg	2.6	2.7
Mexico	0.3	-
Netherlands	1.3	-
New Zealand	2.1	2.1
Norway	1.2	1.2
Poland	1.2	-
Portugal	1.0	1.3
Slovak Republic	0.4	0.4
Slovenia	0.6	0.7
Spain	1.9	2.0
Sweden	1.0	1.0
Switzerland	2.0	2.0
Turkey	1.1	1.2
United Kingdom	4.2	4.2
United States	3.0	3.0
Unweighted average		
OECD Total	1.8	1.9

¹⁾ Nr. 4000 according to OECD classification.

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 21 and 38.

Taxes on property as percentage of GDP 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 21 and 38.

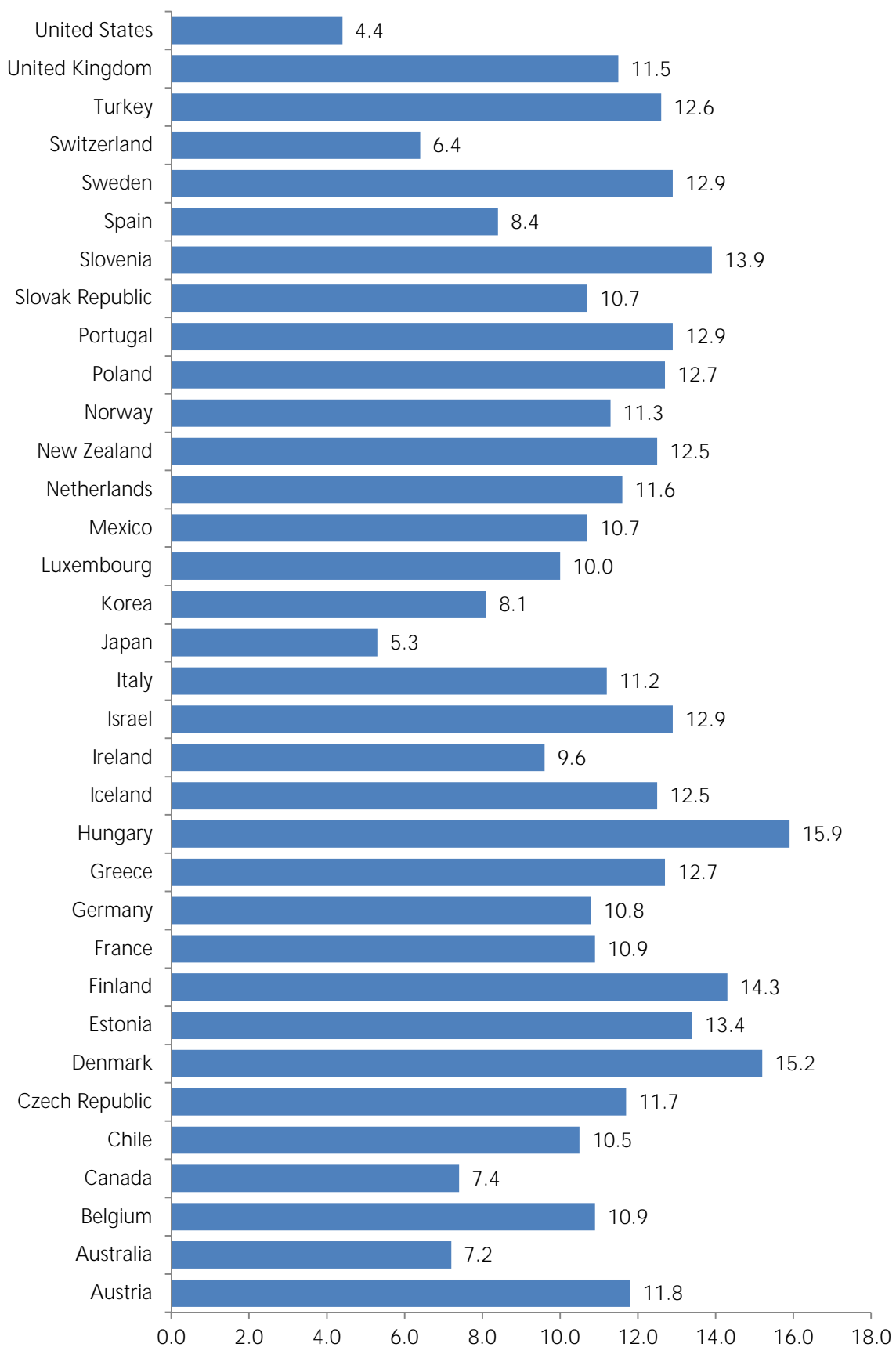
OECD: Taxes on goods and services ¹⁾ as percentage of GDP 2011

Country	2011	2012 (Estimates)
Austria	11.8	11.9
Australia	7.2	-
Belgium	10.9	11.3
Canada	7.4	7.5
Chile	10.5	10.6
Czech Republic	11.7	11.9
Denmark	15.2	15.2
Estonia	13.4	13.7
Finland	14.3	14.4
France	10.9	11.0
Germany	10.8	10.7
Greece	12.7	12.6
Hungary	15.9	17.5
Iceland	12.5	12.9
Ireland	9.6	9.9
Israel	12.9	12.4
Italy	11.2	11.3
Japan	5.3	5.2
Korea	8.1	8.4
Luxembourg	10.0	10.6
Mexico	10.7	-
Netherlands	11.6	-
New Zealand	12.5	12.8
Norway	11.3	11.1
Poland	12.7	-
Portugal	12.9	13.1
Slovak Republic	10.7	9.8
Slovenia	13.9	14.2
Spain	8.4	8.7
Sweden	12.9	12.8
Switzerland	6.4	6.1
Turkey	12.6	12.5
United Kingdom	11.5	11.6
United States	4.4	4.4
Unweighted average		
OECD Total	11.0	11.2

¹⁾ Nr. 5000 according to OECD classification.

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 23 and 38.

Taxes on goods and services as percentage of GDP 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Tables 23 and 38.

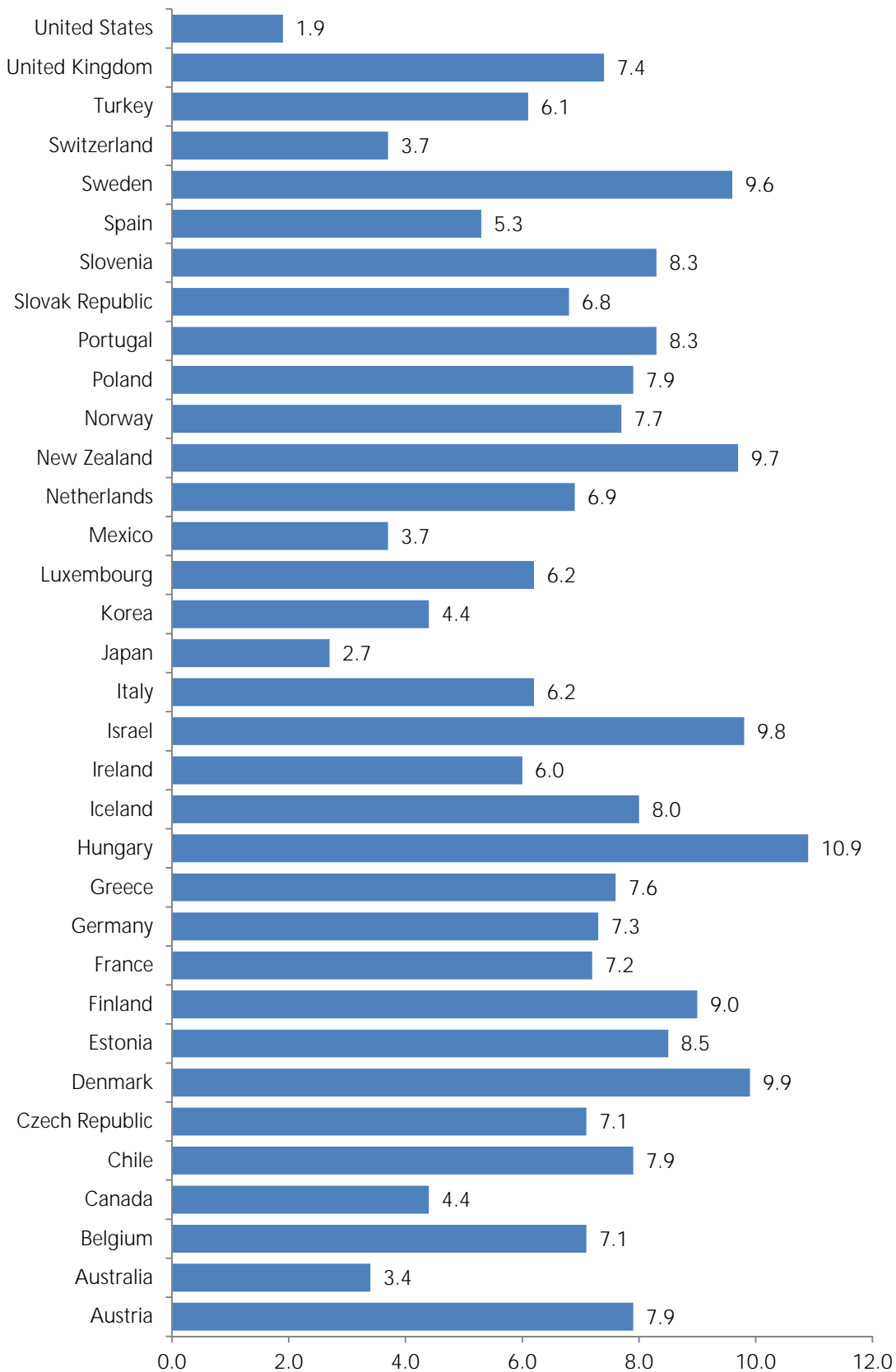
OECD: Taxes on general consumption ¹⁾
as percentage of GDP 2011

Country	2011
Austria	7.9
Australia	3.4
Belgium	7.1
Canada	4.4
Chile	7.9
Czech Republic	7.1
Denmark	9.9
Estonia	8.5
Finland	9.0
France	7.2
Germany	7.3
Greece	7.6
Hungary	10.9
Iceland	8.0
Ireland	6.0
Israel	9.8
Italy	6.2
Japan	2.7
Korea	4.4
Luxembourg	6.2
Mexico	3.7
Netherlands	6.9
New Zealand	9.7
Norway	7.7
Poland	7.9
Portugal	8.3
Slovak Republic	6.8
Slovenia	8.3
Spain	5.3
Sweden	9.6
Switzerland	3.7
Turkey	6.1
United Kingdom	7.4
United States	1.9
Unweighted average	
OECD Total	6.9

¹⁾ Nr. 5110 according to OECD classification.

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 27.

Taxes on general consumption as percentage of GDP 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris

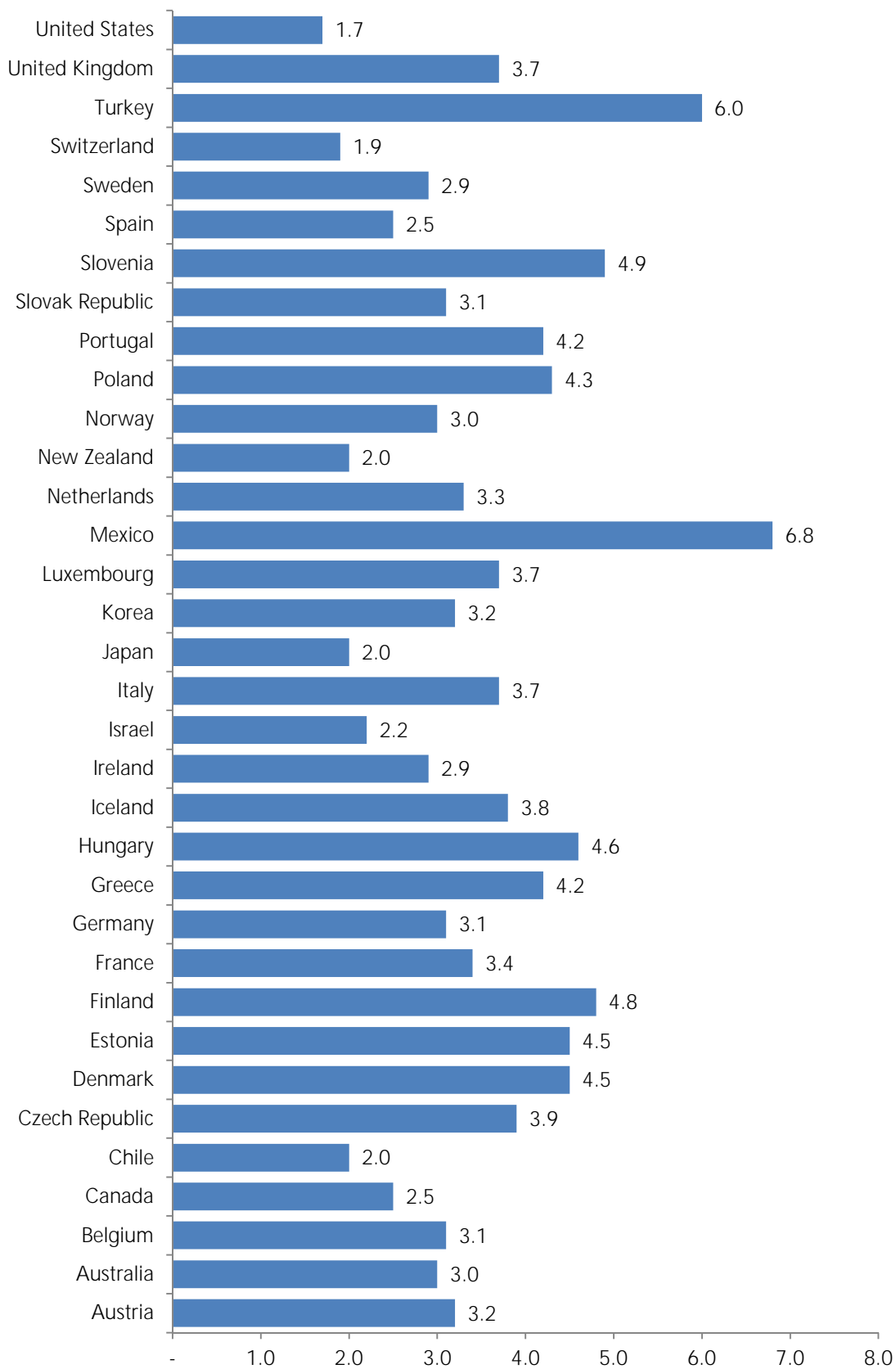
OECD: Taxes on specific goods and services ¹⁾ (excises, profits of fiscal monopolies)
as percentage of GDP 2011

Country	2011
Austria	3.2
Australia	3.0
Belgium	3.1
Canada	2.5
Chile	2.0
Czech Republic	3.9
Denmark	4.5
Estonia	4.5
Finland	4.8
France	3.4
Germany	3.1
Greece	4.2
Hungary	4.6
Iceland	3.8
Ireland	2.9
Israel	2.2
Italy	3.7
Japan	2.0
Korea	3.2
Luxembourg	3.7
Mexico	6.8
Netherlands	3.3
New Zealand	2.0
Norway	3.0
Poland	4.3
Portugal	4.2
Slovak Republic	3.1
Slovenia	4.9
Spain	2.5
Sweden	2.9
Switzerland	1.9
Turkey	6.0
United Kingdom	3.7
United States	1.7
Unweighted average	
OECD Total	3.5

¹⁾ Nr. 5120 according to OECD classification.

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 29.

Taxes on specific goods and services as percentage of GDP 2011



Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 29.

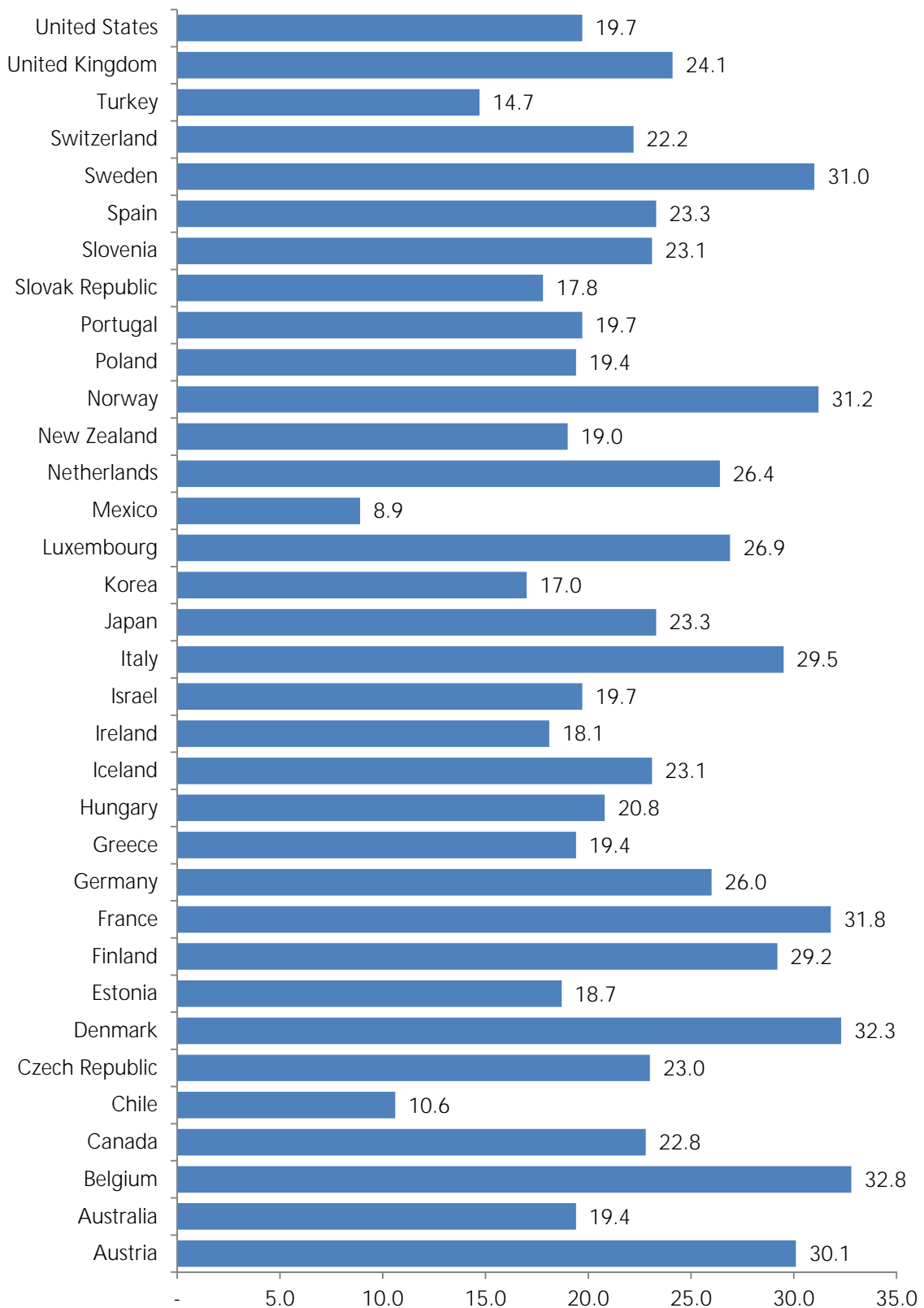
**OECD: Direct taxes ¹⁾ as percentage of GDP
(social security contributions included) 2011**

Country	2011
Austria	30.1
Australia	19.4
Belgium	32.8
Canada	22.8
Chile	10.6
Czech Republic	23.0
Denmark	32.3
Estonia	18.7
Finland	29.2
France	31.8
Germany	26.0
Greece	19.4
Hungary	20.8
Iceland	23.1
Ireland	18.1
Israel	19.7
Italy	29.5
Japan	23.3
Korea	17.0
Luxembourg	26.9
Mexico	8.9
Netherlands	26.4
New Zealand	19.0
Norway	31.2
Poland	19.4
Portugal	19.7
Slovak Republic	17.8
Slovenia	23.1
Spain	23.3
Sweden	31.0
Switzerland	22.2
Turkey	14.7
United Kingdom	24.1
United States	19.7
Unweighted average	
OECD Total	22.8

¹⁾ Nr. 1000, 2000, 3000, 4000 according to OECD classification.

Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 5.

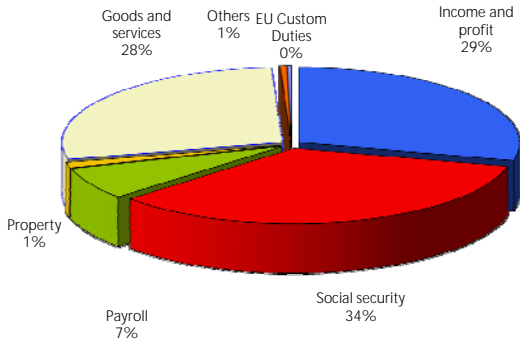
Direct taxes as percentage of GDP (social security contributions included) 2011



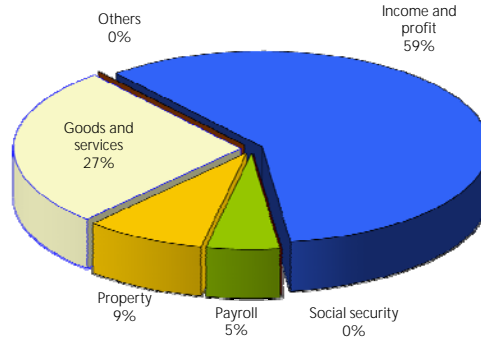
Source: Statistiques des recettes publiques des pays membres de l'OCDE 1965-2012, OCDE, Paris 2013, Table 5.

Main headings as percentage of total tax revenue 2011

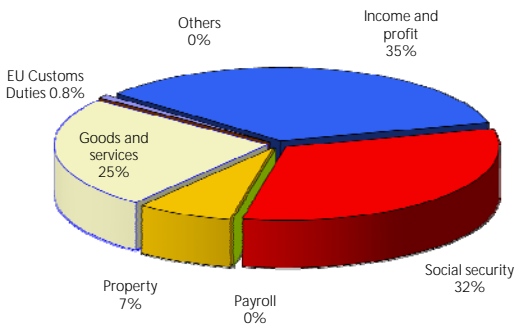
Austria



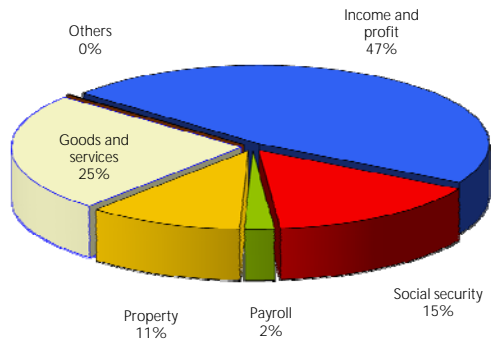
Australia



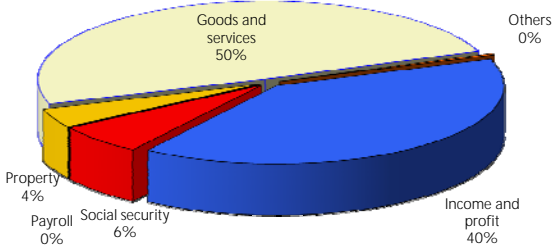
Belgium



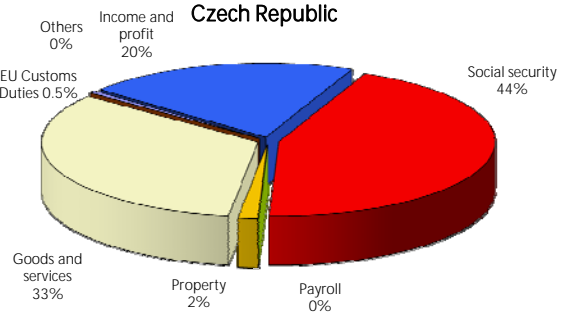
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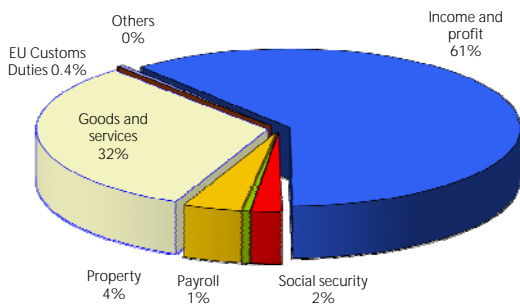
Chile



Czech Republic



Denmark



Estonia

