



# 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  
Executive staff  
Documentation and Tax information  
[www.estv.admin.ch](http://www.estv.admin.ch)  
[ist@estv.admin.ch](mailto:ist@estv.admin.ch)

## Table of contents

1	Corporate income tax rates 2015 .....	3
2	Corporate capital tax 2015 .....	4
3	Withholding taxes 2015.....	5
4	Capital duty 2015 .....	6
5	Stamp duties on transactions 2015.....	7
6	Value added tax rates 2015 .....	8
7	Net wealth tax of individuals 2015 .....	9
8	Treatment of losses 2015.....	10
9	OECD: Percentage of direct and indirect taxes (without social security contributions) 2013 .....	11
10	OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 1 .....	13
11	OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 2 .....	14
12	OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 3 .....	15
13	OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 4 .....	16
14	OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 5 .....	17
15	OECD: Indirect taxes as a percentage of total tax revenue 2013 (social security included) .....	18
16	OECD: Tax revenue of main headings as percentage of GDP 2013 .....	20
17	OECD: Total tax revenue (including social security) as percentage of GDP 2013 .....	21
18	OECD: Total tax revenue (excluding social security) as percentage of GDP 2013 .....	23
19	OECD: Social security contributions as percentage of GDP 2013.....	25
20	OECD: Taxes on corporate income as percentage of GDP 2013.....	27
21	OECD: Taxes on personal income as percentage of GDP 2013.....	29
22	OECD: Taxes on property as percentage of GDP 2013 .....	31
23	OECD: Taxes on goods and services as percentage of GDP 2013 .....	33
24	OECD: Taxes on general consumption as percentage of GDP 2013.....	35
25	OECD: Taxes on specific goods and services (excises, profits of fiscal monopolies) as percentage of GDP 2013 .....	37
26	OECD: Direct taxes as percentage of GDP (social security contributions included) 2013 .....	39
27	Main headings as percentage of total tax revenue 2013 .....	41

# 1 Corporate income tax rates 2015

Country	Central Government	Local Government	Local Tax deductible
Belgium <sup>1</sup>	33 <sup>2</sup>		
Denmark	23.5		
Germany	15 <sup>3</sup>	3.5 <sup>4</sup>	
Finland	20		
France <sup>1</sup>	33.33 <sup>5</sup>		
Greece	29 <sup>6</sup>		
United Kingdom <sup>1</sup>	20		
Ireland <sup>1</sup>	12.5 <sup>7</sup>		
Italy	27.5 <sup>8</sup>	3.5	
Luxembourg <sup>1</sup>	21 <sup>9</sup>	3 <sup>10</sup>	
Netherlands <sup>1</sup>	25		
Norway	27 <sup>11</sup>		
Austria	25		
Portugal <sup>1</sup>	21	0 – 1.5 <sup>12</sup>	
Sweden	22		
Switzerland	8.5	18.32 <sup>13</sup>	yes
Spain <sup>1</sup>	28 <sup>14</sup>	15	yes
United States <sup>1</sup>	15 - 39	16	yes

Source: IBFD Tax Research Platform

<sup>1</sup> These countries apply lower tax rates to corporations with profits below a certain threshold or to small businesses.

<sup>2</sup> In addition a 3 % austerity surcharge, totally 33.99%.

<sup>3</sup> In addition a 5.5% solidarity surcharge, totally 15.83%.

<sup>4</sup> A municipal multiplier is applied to the basic tax amount to determine the actual tax burden.

<sup>5</sup> Higher rates for corporations with a turnover above EUR 7,630,000 respectively 250 million.

<sup>6</sup> Others rates are applied for single entry bookkeeping companies.

<sup>7</sup> 25 % for profits from «excepted trades», non-trading income and foreign income.

<sup>8</sup> Surcharge of 6.5 % for companies active in the energy field. Rate of 38 % for «non-operating entities».

<sup>9</sup> Additionally a 7 % surcharge for the employment fund, that is 22.47%.

<sup>10</sup> Basic tax rate.

<sup>11</sup> A special/specific rate of 14% is applied for the Svalbard archipelago.

<sup>12</sup> Surtax of 3 % for profits exceeding EUR 1.5 million, of 5 % for profits exceeding EUR 7.5 million and of 7 % for profits exceeding EUR 35 million.

<sup>13</sup> Rate applying to the city of Zurich, incl. the annual multiple of 229 %.

<sup>14</sup> A rate of 15% is applied for the newly formed companies and 20% for the first EUR 300'000 bracket of companies whose annual turnover do not exceed EUR 10 million.

<sup>15</sup> Local business tax is applied if annual turnover exceeds EUR 1 million.

<sup>16</sup> Every State has its own tax schedule.

## 2 Corporate capital tax 2015

Country	rate in %
Belgium	
Denmark	
Germany	
Finland	
France	
Greece	
United Kingdom	
Ireland	
Italy	
Luxembourg	0.5
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	<sup>1</sup>
Spain	
United States	

Source: IBFD Tax Research Platform

<sup>1</sup> No corporate capital tax on federal level. However, various tax rates are applied from one canton to another (for example Zurich city levies a rate of 0.19).

### 3 Withholding taxes<sup>1</sup> 2015

Country	Interest	Dividends
Belgium	25	25
Denmark	25	27
Germany		26.38 <sup>2</sup>
Finland		20
France		30
Greece	15	10
United Kingdom	20	
Ireland	20	20
Italy	26 <sup>3</sup>	26 <sup>3</sup>
Luxembourg		15
Netherlands		15
Norway		25 <sup>4</sup>
Austria		25
Portugal	25	25
Sweden		30
Switzerland	35	35
Spain	19.5	19.5
United States	30	30

Source: IBFD Tax Research Platform

<sup>1</sup> Double taxation treaties are not taken into consideration

<sup>2</sup> Including a solidarity surcharge of 5.5 %.

<sup>3</sup> 20 % before 1 July 2014.

<sup>4</sup> 20% apply on dividends of a company domiciled in Svalbard archipelago.

## 4 Capital duty 2015

Country	rate in %
Belgium	
Denmark	
Germany	1
Finland	
France	2
Greece	3
United Kingdom	
Ireland	
Italy	4
Luxembourg	5
Netherlands	
Norway	
Austria	1
Portugal	
Sweden	
Switzerland	1
Spain	1 <sup>6</sup>
United States	

Source: IBFD Tax Research Platform

<sup>1</sup> A registration fee depending on the amount of capital involved is due.

<sup>2</sup> A registration fee may be charged.

<sup>3</sup> 1 % in case of capital increases.

<sup>4</sup> A registration fee is due.

<sup>5</sup> Lump sum fee of EUR 75.

<sup>6</sup> Only on qualifying capital redemptions, liquidations and transfer of registered office to Spain.

## 5 Stamp duties on transactions 2015

Country	rate in %
Belgium	yes <sup>1</sup>
Denmark	
Germany	
Finland	1.6 <sup>2</sup>
France	0.1 - 5
Greece	0.2
United Kingdom	
Ireland	1
Italy	<sup>3</sup>
Luxembourg	
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	0.15 / 0.3
Spain	
United States	

Source: IBFD Tax Research Platform

<sup>1</sup> Different rates.

<sup>2</sup> If the transfer is not made through the stock exchange.

<sup>3</sup> Lump sum registration tax of EUR 200 plus financial transactions tax of 0.1 % or 0.2 %.

## 6 Value added tax rates 2015

Country	Normal rates %	Reduced rates % <sup>1</sup>	Zero rates
Belgium	21	6; 12	yes
Denmark	25		yes
Germany	19	7	yes
Finland	24	10; 14	yes
France	20	2.1; 5.5; 10	yes
Greece <sup>2</sup>	23	6; 13	yes
United Kingdom	20	5	yes
Ireland	23	4.8; 5; 9; 13.5	yes
Italy	22	4; 10	yes
Luxembourg	17	3; 8; 14	yes
Netherlands	21	6	yes
Norway	25	8; 15	yes
Austria <sup>2</sup>	20	10; 16	yes
Portugal <sup>2</sup>	23	6; 13	yes
Sweden	25	6; 12	yes
Switzerland	8	2.5; 3.8	yes
Spain <sup>2</sup>	21	4; 10	yes
United States	<sup>3</sup>		

Source: IBFD Tax Research Platform

<sup>1</sup> Apply to specific items, especially to staple food products and to services in the social and cultural sector.

<sup>2</sup> Special rates for certain islands or certain regions.

<sup>3</sup> No VAT at federal level. Almost all US States and municipalities impose taxes on retail sales of goods and services. The rates range from 0 % to 12 %.



## 7 Net wealth tax of individuals 2015

Country	rate in %
Belgium	
Denmark	
Germany	
Finland	
France	0 – 1.5
Greece	
United Kingdom	
Ireland	
Italy	
Luxembourg	
Netherlands	
Norway	0.15 <sup>1</sup>
Austria	
Portugal	
Sweden	
Switzerland	0 – 0.3 <sup>2</sup>
Spain	0.2 – 2.5 <sup>3</sup>
United States	<sup>4</sup>

Source: IBFD Tax Research Platform

<sup>1</sup> Net wealth tax for wealth above NOK 1.2 million. Additionally, there is a municipal tax which varies between 0.3 to 0.7 %.

<sup>2</sup> No net wealth tax levied at federal level. However, different tax rate brackets apply on the cantonal level (for instance: Zurich 0-0.3%).

<sup>3</sup> Standard progressive tax rate, if a region does not set its own rates.

<sup>4</sup> No net wealth tax is levied at federal level.

## 8 Treatment of losses 2015

Country	Carry forward (years)	Carry back (years)
Belgium	Indefinitely <sup>1</sup>	
Denmark	Limited <sup>2</sup>	
Germany	Indefinitely	1 <sup>3</sup>
Finland	10	
France	Indefinitely <sup>4</sup>	1 <sup>3</sup>
Greece	5	
United Kingdom	Indefinitely	1
Ireland	Indefinitely <sup>10</sup>	3 <sup>5</sup>
Italy	Indefinitely <sup>6</sup>	
Luxembourg	Indefinitely	
Netherlands	9	1
Norway	Indefinitely	2 <sup>7</sup>
Austria	Indefinitely	
Portugal	12 <sup>8</sup>	
Sweden	Indefinitely	9/10
Switzerland	7	
Spain	Indefinitely <sup>11</sup>	
United States	20	2

Source: IBFD Tax Research Platform

<sup>1</sup> Exempt in case of change of ownership which does not meet economic and financial requirements.

<sup>2</sup> Only up to 60 % of taxable income, but no more than an amount of DKK 7'747'500 million per year.

<sup>3</sup> Up to EUR 1 million.

<sup>4</sup> Only up to 50 % of losses of more than EUR 1 million.

<sup>5</sup> Only for the last business year.

<sup>6</sup> Only up to 80 % of taxable income.

<sup>7</sup> Only in case of liquidation of a company, for the losses of that current year.

<sup>8</sup> Losses carried forward may only be offset against 70 % of taxable profit assessed in the relevant fiscal year.

<sup>9</sup> Losses may be carried back through the dissolution of the tax allocation reserve.

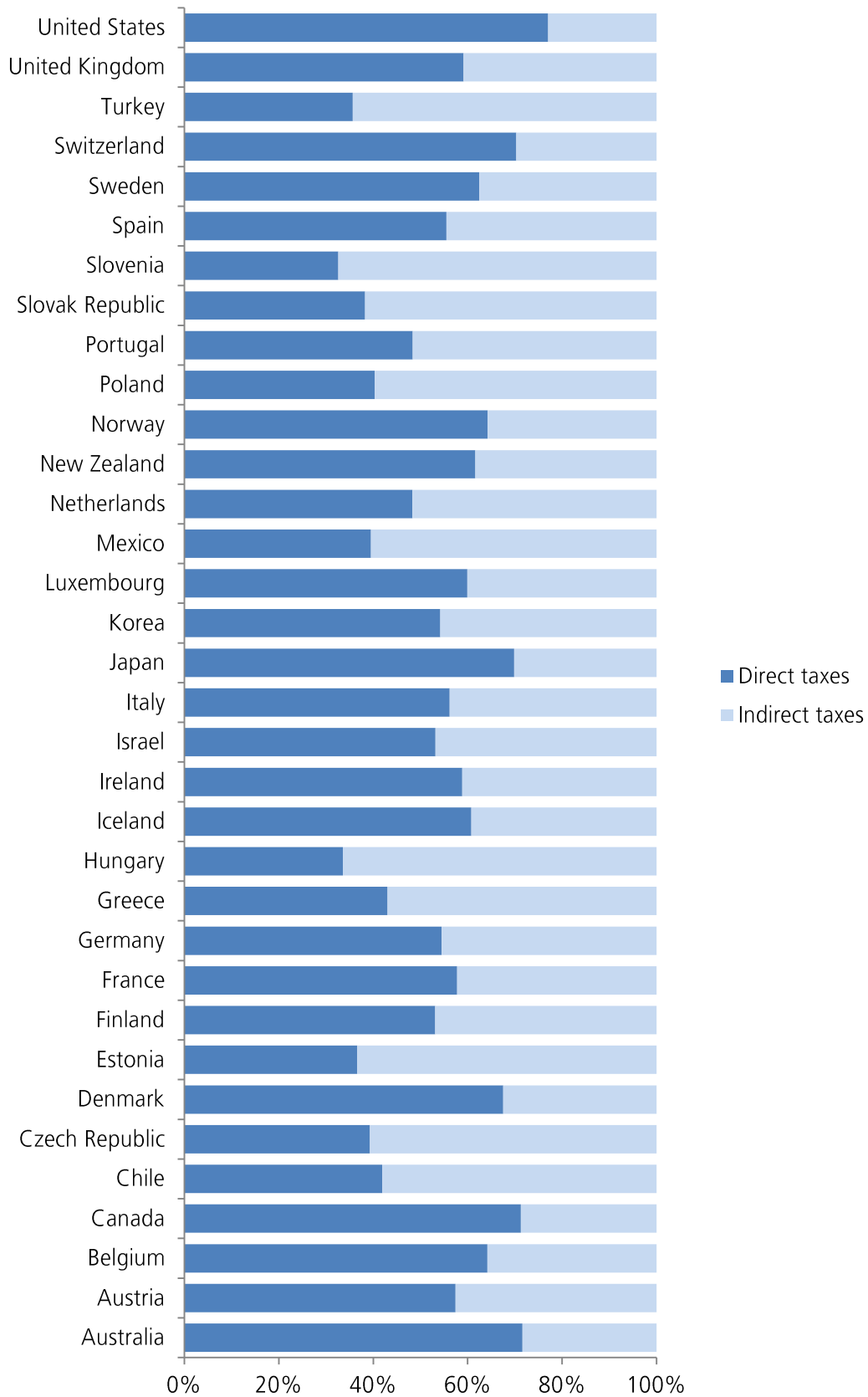
<sup>10</sup> Restrictions apply in case of change of ownership.

<sup>11</sup> Special rules apply to companies with a turnover exceeding EUR 20 million.

## 9 OECD: Percentage of direct and indirect taxes (without social security contributions) 2013

Country	direct taxes	indirect taxes
Australia	74.9	29.7
Austria	60.4	44.8
Belgium	66.8	37.3
Canada	74.5	30.1
Chile	41.4	57.3
Czech Republic	40.5	62.6
Denmark	68.8	33.0
Estonia	39.4	68.2
Finland	56.0	49.5
France	61.1	44.7
Germany	56.6	47.3
Greece	40.4	53.5
Hungary	35.6	70.5
Iceland	66.2	42.7
Ireland	64.1	44.8
Israel	59.0	51.9
Italy	57.2	44.6
Japan	75.9	32.8
Korea	55.6	46.9
Luxembourg	64.6	43.2
Mexico	41.3	63.3
Netherlands	49.7	53.1
New Zealand	64.6	40.2
Norway	65.1	36.2
Poland	41.7	61.8
Portugal	55.2	59.0
Slovak Republic	45.5	73.3
Slovenia	33.0	68.1
Spain	56.0	44.9
Sweden	65.2	39.2
Switzerland	71.7	30.3
Turkey	35.8	64.5
United Kingdom	61.0	42.2
United States	76.9	25.4
<b>Unweighted Average</b>	<b>56.8</b>	<b>48.1</b>
<b>OECD Total</b>	<b>56.8</b>	<b>48.1</b>

### Percentage of direct and indirect taxes (social security contributions excluded) 2013



Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Tables 41 – 74.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

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

Country	Australia		Austria		Belgium		Canada	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1965	65.3	34.7	49.4	50.6	45.7	54.3	55.6	44.4
1970	68.0	32.0	49.1	50.9	49.5	50.5	63.6	36.4
1975	70.7	29.3	51.5	48.5	61.1	38.9	63.0	37.0
1980	68.9	31.1	53.1	46.9	62.3	37.7	62.3	37.7
1985	67.4	32.6	50.7	49.3	63.2	36.8	61.7	38.3
1990	72.2	27.8	51.1	48.9	61.2	38.8	66.7	33.3
1995	70.8	29.2	54.7	45.3	61.3	38.7	67.8	32.2
2000	72.5	27.5	54.7	44.9	61.6	36.8	70.9	29.1
2004	71.5	28.5	55.6	44.1	61.9	36.5	69.2	30.8
2005	59.8	40.2	52.5	47.5	32.0	68.0	50.6	49.4
2006	61.2	38.8	54.5	45.5	32.8	67.2	50.8	49.2
2007	62.1	37.9	56.6	43.4	36.3	63.7	51.6	48.4
2008	72.6	27.4	58.2	41.8	63.6	36.4	72.3	27.7
2009	70.9	29.1	55.7	44.3	61.6	38.4	71.8	28.2
2010	71.6	28.4	56	44	61.6	38.4	71.3	28.7
2011	72.9	27.1	56.7	43.3	62.2	36.6	71.0	29.0
2012	71.9	28.1	56.9	42.7	62.2	36.7	70.9	29.1
2013	74.9	29.7	60.4	44.8	66.8	37.3	74.5	30.1

Country	Chile		Czech Rep.		Denmark		Estonia	
	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
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
2012	46.2	53.8	39.0	60.2	67.6	32.1	33.9	65.3
2013	41.4	57.3	40.5	62.6	68.8	33	39.4	68.2

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

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
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
2012	52.6	47.1	56.6	43.1	53.2	46.0	44.0	55.6
2013	56.0	49.5	61.1	44.7	56.6	47.3	40.4	53.5

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		
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
2012	33.9	65.8	59.3	40.7	58.2	41.2	52.8	47.2
2013	35.6	7.5	66.2	42.7	64.1	44.8	59.0	51.9

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

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
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
2012		56.1	43.5	68.8	31.2	54.1	45.9	60.0	39.9
2013		57.2	44.6	75.9	32.8	55.6	46.9	64.6	43.2

Country	Mexico		Netherland		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
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
2012		34.6	65.4	48.1	50.3	61.7	38.3	66.0	34.0
2013		41.3	63.3	49.7	53.1	64.6	40.2	65.1	36.2

### 13 OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 4

Country	Poland		Portugal		Slovak Rep.		Slovenia	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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		
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
2012	40.7	58.8	43.4	56.2	35.7	63.2	35.3	64.0
2013	41.7	61.8	55.2	59.0	45.5	73.3	33.0	68.1

Country	Spain		Sweden		Switzerland		Turkey	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
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
2012	56.3	43.0	61.4	38.2	69.5	30.5	35.8	64.2
2013	56.0	44.9	65.2	39.2	71.7	30.3	35.8	64.5



## 14 OECD: direct and indirect taxes as a percentage (social security contributions excluded): retrospect 5

Country	UK		United States	
Year	Direct	Indirect	Direct	Indirect
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
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
2012	58.7	40.7	76.9	23.1
2013	61.0	42.2	76.9	25.4

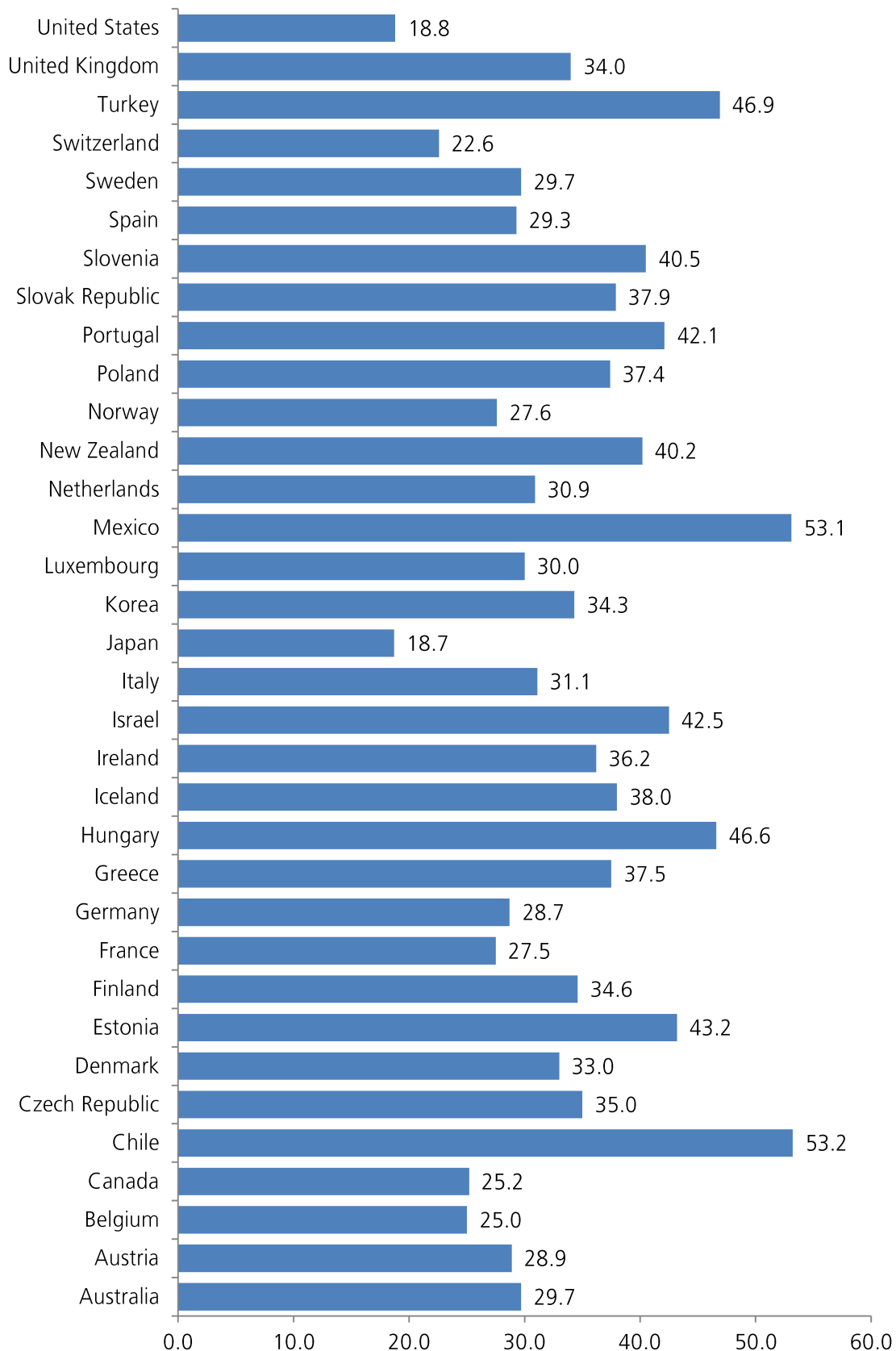
Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Tables 41 – 74.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

## 15 OECD: Indirect taxes as a percentage of total tax revenue<sup>1</sup> 2013 (social security included)

Country	rate in %
Australia	29.7
Austria	28.9
Belgium	25.0
Canada	25.2
Chile	53.2
Czech Republic	35.0
Denmark	33.0
Estonia	43.2
Finland	34.6
France	27.5
Germany	28.7
Greece	37.5
Hungary	46.6
Iceland	38.0
Ireland	36.2
Israel	42.5
Italy	31.1
Japan	18.7
Korea	34.3
Luxembourg	30.0
Mexico	53.1
Netherlands	30.9
New Zealand	40.2
Norway	27.6
Poland	37.4
Portugal	42.1
Slovak Republic	37.9
Slovenia	40.5
Spain	29.3
Sweden	29.7
Switzerland	22.6
Turkey	46.9
United Kingdom	34.0
United States	18.8
<b>Unweighted Average</b>	<b>34.4</b>
<b>OECD Total</b>	<b>34.4</b>

<sup>1</sup> No. 5000 and 6000 according to OECD classification.

### Indirect taxes as a percentage of total tax revenue (social security contributions included) 2013



Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Table 6.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

## 16 OECD: Tax revenue of main headings<sup>1</sup> as percentage of GDP 2013

Country	1000	2000	3000	4000	5000	6000
Australia	15.7	-	1.4	2.6	7.8	-
Austria	12.3	14.6	2.9	0.7	11.7	0.2
Belgium	15.9	14.2	-	3.5	10.8	-
Canada	14.5	4.8	0.6	3.2	7.4	-
Chile	6.9	1.4	-	0.8	10.8	-
Czech Republic	7.1	14.8	-	0.5	11.7	-
Denmark	29.8	0.1	0.3	1.8	15.4	-
Estonia	7.2	11.1	-	0.3	13.0	-
Finland	15.2	12.6	-	1.3	14.5	-
France	10.9	16.7	1.6	3.8	10.8	1.1
Germany	11.3	13.9	-	0.9	10.2	-
Greece	7.6	10.7	-	2.6	13.5	-
Hungary	6.8	12.5	0.6	1.3	16.9	0.3
Iceland	16.8	3.7	0.3	2.5	12.0	0.6
Ireland	11.7	5.2	0.2	2.1	9.7	-
Israel	9.7	5.1	1.2	2.7	11.9	-
Italy	14.5	13.1	-	2.7	11.5	2.0
Japan	9.8	12.4	-	2.7	5.3	0.1
Korea	7.1	6.4	0.1	2.5	7.5	0.7
Luxembourg	13.5	11.1	-	2.8	10.9	-
Mexico	6.0	3.1	0.3	0.3	9.8	0.3
Netherlands	9.1	15.0	-	1.2	10.9	0.2
New Zealand	17.4	-	-	1.9	12.0	-
Norway	18.7	9.5	-	1.2	11.1	-
Poland	6.2	12.3	0.2	1.4	11.5	0.2
Portugal	11.2	8.9	-	1.1	12.9	0.3
Slovak Republic	6.0	13.3	-	0.4	10.4	-
Slovenia	6.4	14.8	0.1	0.6	14.7	-
Spain	9.6	11.3	-	2.2	9.2	0.3
Sweden	14.8	10.0	4.6	1.1	12.2	-
<b>Switzerland</b>	<b>12.4</b>	<b>6.7</b>	<b>-</b>	<b>1.8</b>	<b>6.0</b>	<b>-</b>
Turkey	5.9	8.0	-	1.4	13.5	0.5
United Kingdom	11.7	6.2	-	4.0	10.8	-
United States	12.0	6.1	-	2.9	4.4	-
<b>Unweighted Average</b>	<b>11.5</b>	<b>9.1</b>	<b>0.4</b>	<b>1.9</b>	<b>11.0</b>	<b>0.2</b>
<b>OECD Total</b>	<b>11.5</b>	<b>9.1</b>	<b>0.4</b>	<b>1.9</b>	<b>11.0</b>	<b>0.2</b>

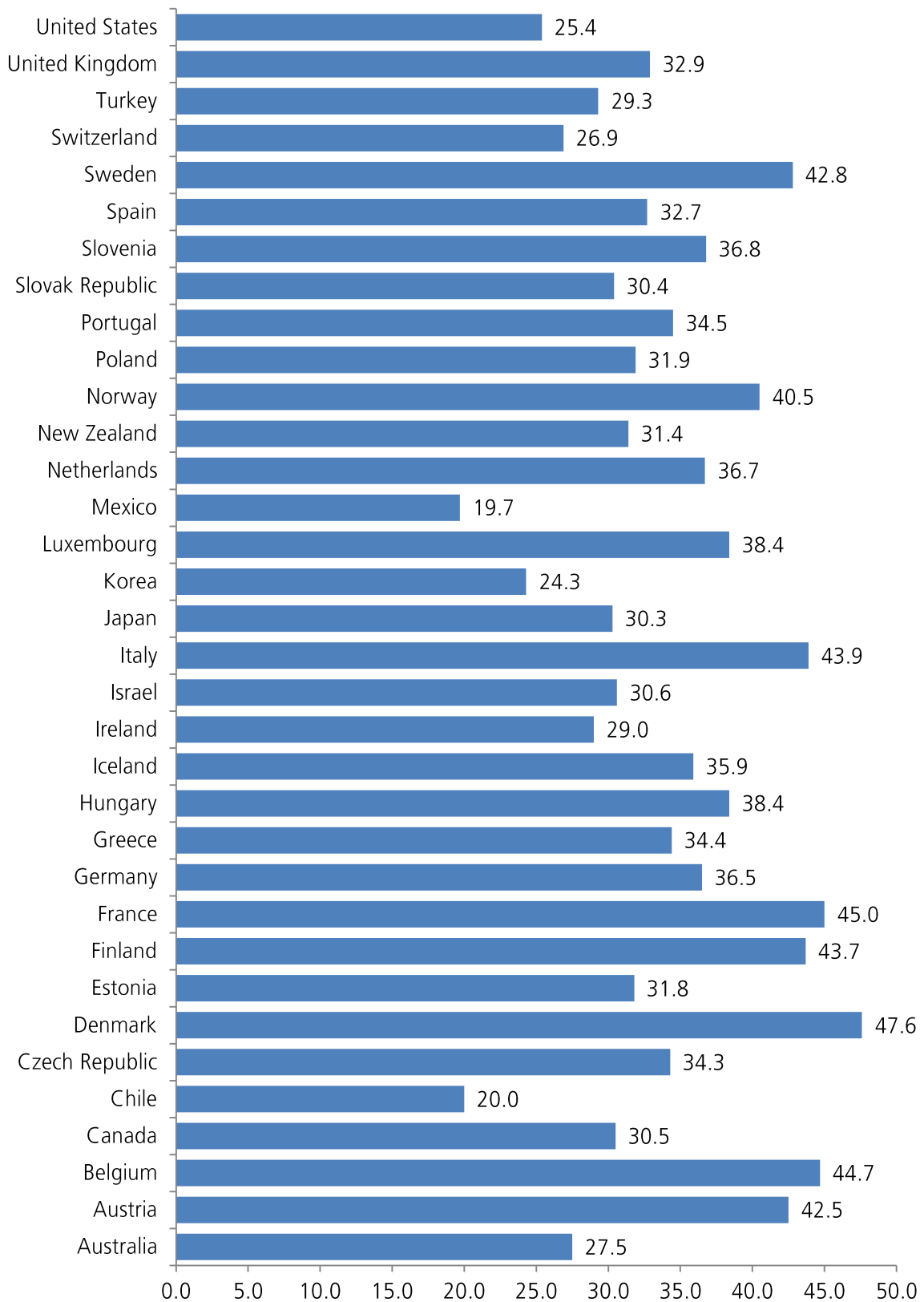
Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Table 5.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

<sup>1</sup> According to OECD classification; 1000 = Income and profits; 2000 = Social security; 3000 = Payroll; 4000 = Property; 5000 = Goods and services; 6000 = Others

## 17 OECD: Total tax revenue (including social security) as percentage of GDP 2013

Country	2013	2014 (Estimates)
Australia	27.5	-
Austria	42.5	43.0
Belgium	44.7	44.7
Canada	30.5	30.8
Chile	20.0	19.8
Czech Republic	34.3	33.5
Denmark	47.6	50.9
Estonia	31.8	32.9
Finland	43.7	43.9
France	45.0	45.2
Germany	36.5	36.1
Greece	34.4	35.9
Hungary	38.4	38.5
Iceland	35.9	38.7
Ireland	29.0	29.9
Israel	30.6	31.1
Italy	43.9	43.6
Japan	30.3	-
Korea	24.3	24.6
Luxembourg	38.4	37.8
Mexico	19.7	19.5
Netherlands	36.7	-
New Zealand	31.4	32.4
Norway	40.5	39.1
Poland	31.9	-
Portugal	34.5	34.4
Slovak Republic	30.4	31.0
Slovenia	36.8	36.6
Spain	32.7	33.2
Sweden	42.8	42.7
<b>Switzerland</b>	<b>26.9</b>	<b>26.6</b>
Turkey	29.3	28.7
United Kingdom	32.9	32.6
United States	25.4	26.0
<b>Unweighted Average</b>	<b>34.2</b>	<b>33.8</b>
<b>OECD Total</b>	<b>34.2</b>	<b>33.8</b>

### Total tax revenue (social security contributions included) as percentage of GDP 2013



Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Tables 2 and 38.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

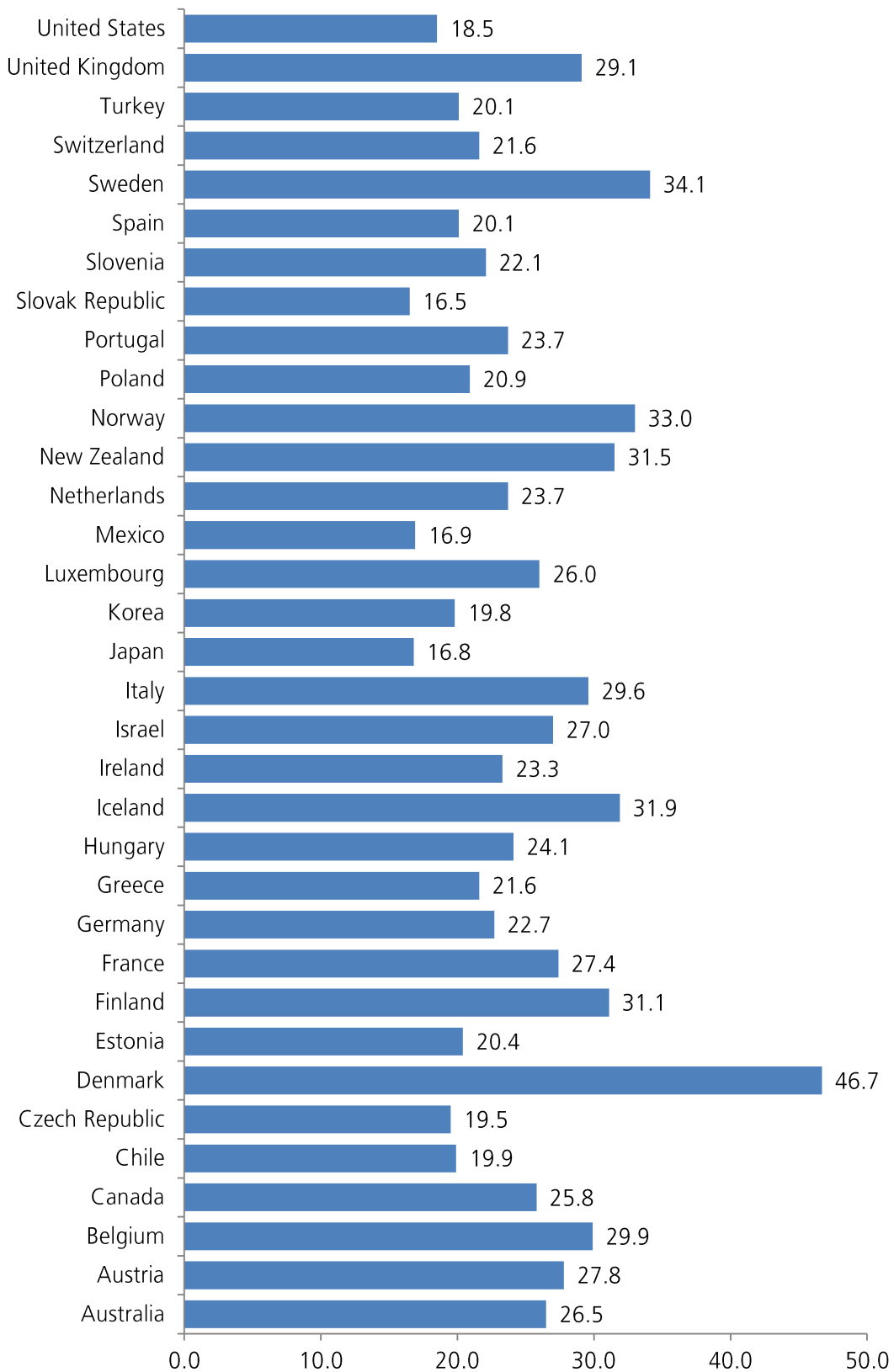
## 18 OECD: Total tax revenue<sup>1</sup> (excluding social security) as percentage of GDP 2013

Country	2013	2014 <sup>2</sup> (Estimates)
Australia	26.5	27.5
Austria	27.8	27.7
Belgium	29.9	30.6
Canada	25.8	25.5
Chile	19.9	18.6
Czech Republic	19.5	19.6
Denmark	46.7	47.5
Estonia	20.4	20.6
Finland	31.1	31.0
France	27.4	27.9
Germany	22.7	22.5
Greece	21.6	24.0
Hungary	24.1	25.4
Iceland	31.9	32.2
Ireland	23.3	23.8
Israel	27.0	25.4
Italy	29.6	30.8
Japan	16.8	30.3
Korea	19.8	17.7
Luxembourg	26.0	27.6
Mexico	16.9	19.7
Netherlands	23.7	36.7
New Zealand	31.5	31.4
Norway	33.0	30.6
Poland	20.9	31.9
Portugal	23.7	25.5
Slovak Republic	16.5	16.9
Slovenia	22.1	22.3
Spain	20.1	21.3
Sweden	34.1	32.9
Switzerland	21.6	20.2
Turkey	20.1	21.1
United Kingdom	29.1	26.8
United States	18.5	19.2
<b>Unweighted Average</b>	<b>25.0</b>	<b>25.8</b>
<b>OECD Total</b>	<b>25.0</b>	<b>25.8</b>

<sup>1</sup> No. 1000, 3000, 4000, 5000, 6000 according to OECD classification.

<sup>2</sup> Total without social security (no. 2000).

### Total tax revenue (excluding social security contributions) as percentage of GDP 2013



Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Tables 3 and 38.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

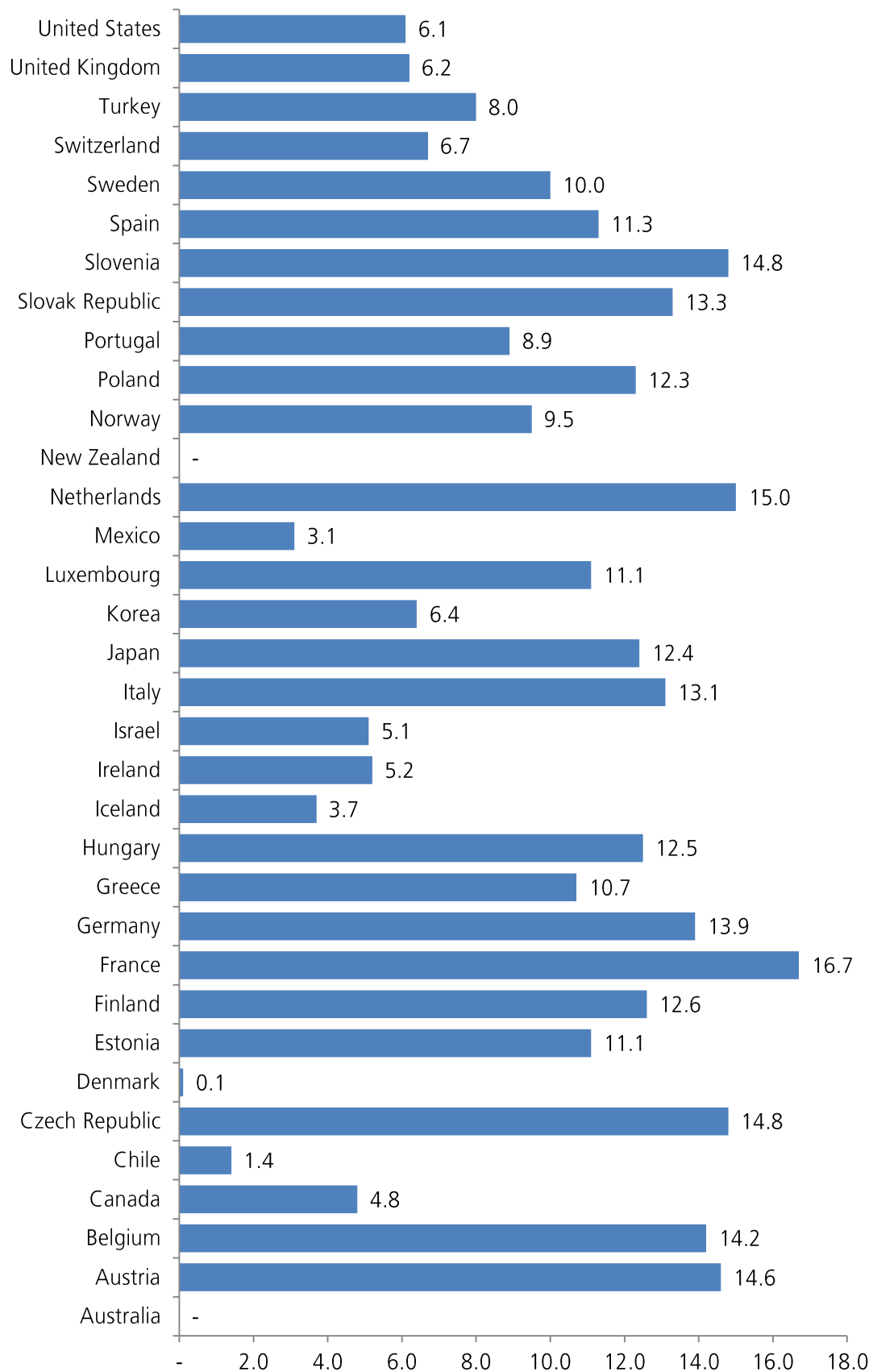


## 19 OECD: Social security contributions as percentage of GDP<sup>1</sup> 2013

Country	2013	2014 (Estimates)
Australia	-	-
Austria	14.6	14.8
Belgium	14.2	14.1
Canada	4.8	5.0
Chile	1.4	1.4
Czech Republic	14.8	14.7
Denmark	0.1	0.1
Estonia	11.1	11.2
Finland	12.6	12.7
France	16.7	17.1
Germany	13.9	14.0
Greece	10.7	10.4
Hungary	12.5	13.0
Iceland	3.7	3.7
Ireland	5.2	5.2
Israel	5.1	5.2
Italy	13.1	13.1
Japan	12.4	-
Korea	6.4	6.6
Luxembourg	11.1	10.8
Mexico	3.1	3.2
Netherlands	15.0	-
New Zealand	-	-
Norway	9.5	9.9
Poland	12.3	-
Portugal	8.9	9.0
Slovak Republic	13.3	13.5
Slovenia	14.8	14.5
Spain	11.3	11.4
Sweden	10.0	9.9
Switzerland	6.7	6.7
Turkey	8.0	8.2
United Kingdom	6.2	6.1
United States	6.1	6.2
<b>Unweighted Average</b>	<b>9.2</b>	<b>8.9</b>
<b>OECD Total</b>	<b>9.2</b>	<b>8.9</b>

<sup>1</sup> No. 2000 according to OECD classification.

## Social security contributions as percentage of GDP 2013



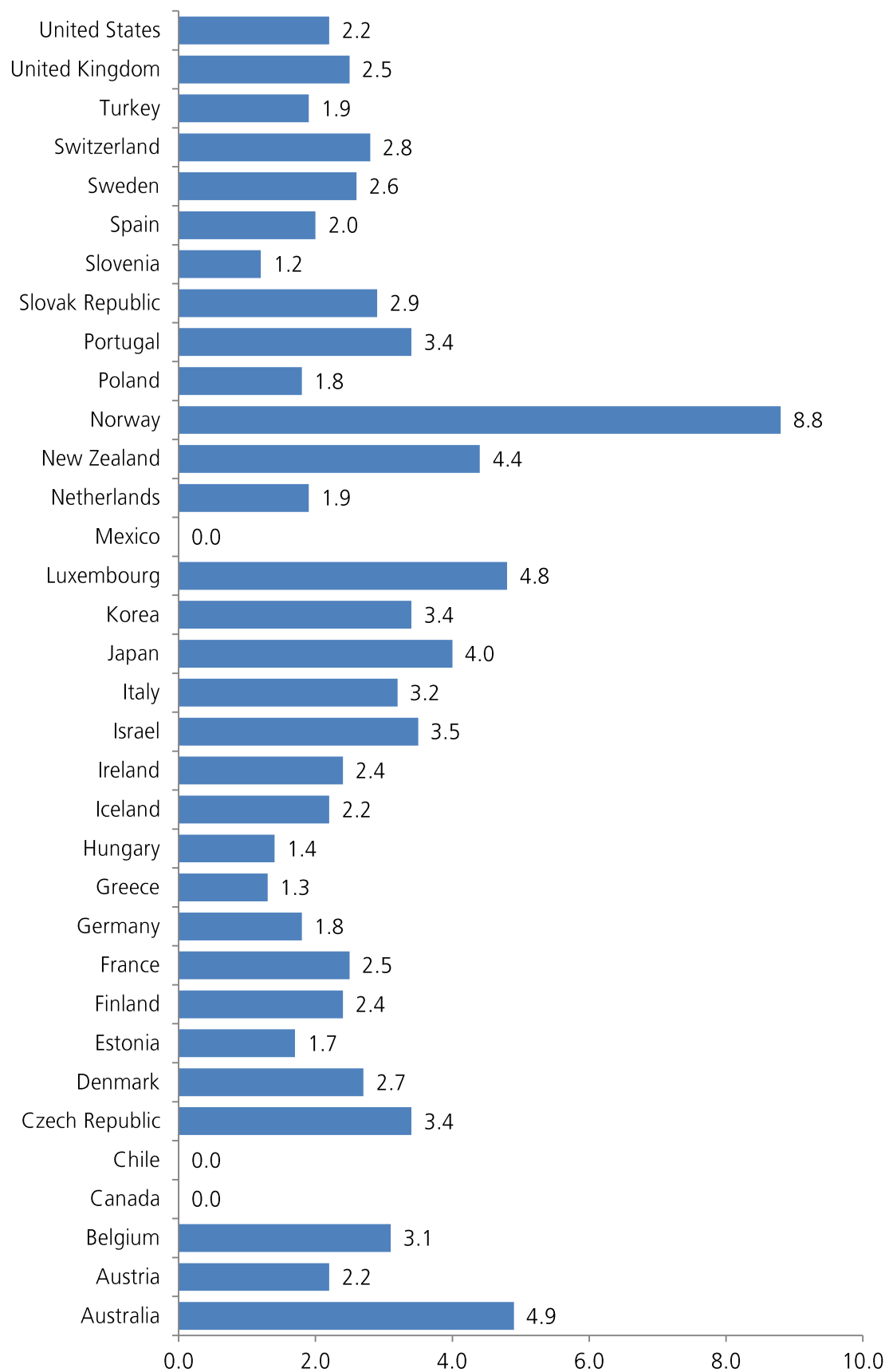
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[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr).

## 20 OECD: Taxes on corporate income<sup>1</sup> as percentage of GDP 2013

Country	2013
Australia	4.9
Austria	2.2
Belgium	3.1
Canada	0.0
Chile	-
Czech Republic	3.4
Denmark	2.7
Estonia	1.7
Finland	2.4
France	2.5
Germany	1.8
Greece	1.3
Hungary	1.4
Iceland	2.2
Ireland	2.4
Israel	3.5
Italy	3.2
Japan	4.0
Korea	3.4
Luxembourg	4.8
Mexico	-
Netherlands	1.9
New Zealand	4.4
Norway	8.8
Poland	1.8
Portugal	3.4
Slovak Republic	2.9
Slovenia	1.2
Spain	2.0
Sweden	2.6
<b>Switzerland</b>	<b>2.8</b>
Turkey	1.9
United Kingdom	2.5
United States	2.2
<b>Unweighted Average</b>	<b>2.8</b>
<b>OECD Total</b>	<b>2.8</b>

<sup>1</sup> No. 1200 according to OECD classification

## Taxes on corporate income as percentage of GDP 2013



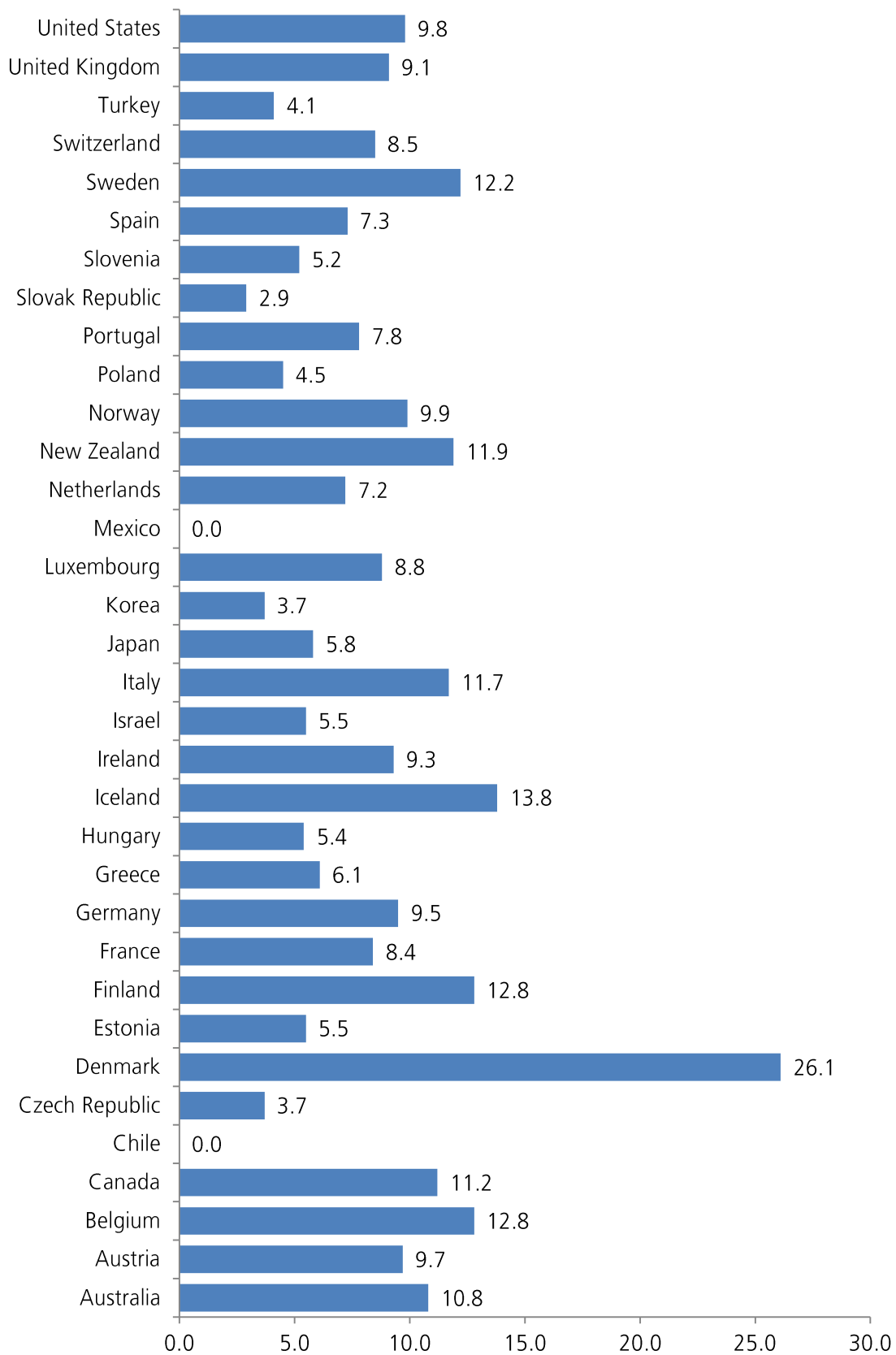
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[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr).

## 21 OECD: Taxes on personal income<sup>1</sup> as percentage of GDP 2013

Country	2013
Australia	10.8
Austria	9.7
Belgium	12.8
Canada	11.2
Chile	-
Czech Republic	3.7
Denmark	26.1
Estonia	5.5
Finland	12.8
France	8.4
Germany	9.5
Greece	6.1
Hungary	5.4
Iceland	13.8
Ireland	9.3
Israel	5.5
Italy	11.7
Japan	5.8
Korea	3.7
Luxembourg	8.8
Mexico	-
Netherlands	7.2
New Zealand	11.9
Norway	9.9
Poland	4.5
Portugal	7.8
Slovak Republic	2.9
Slovenia	5.2
Spain	7.3
Sweden	12.2
<b>Switzerland</b>	<b>8.5</b>
Turkey	4.1
United Kingdom	9.1
United States	9.8
<b>Unweighted Average</b>	<b>8.8</b>
<b>OECD Total</b>	<b>8.8</b>

<sup>1</sup> Nr. 1100 according to OECD classification.

## Taxes on personal income as percentage of GDP 2013



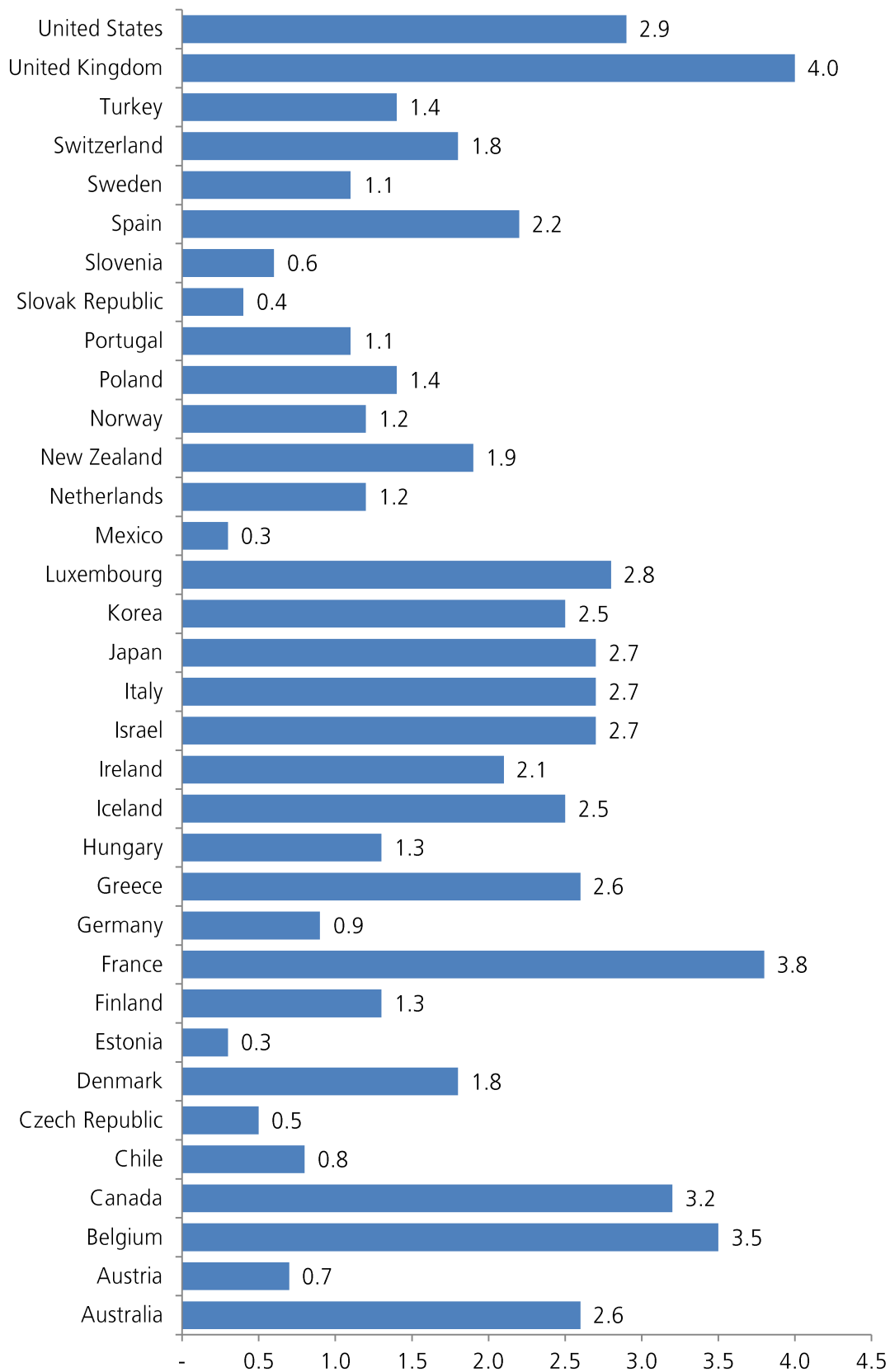
Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Table 9.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

## 22 OECD: Taxes on property as percentage<sup>1</sup> of GDP 2013

Country	2013	2014 (Estimate)
Australia	2.6	-
Austria	0.7	0.6
Belgium	3.5	3.5
Canada	3.2	3.1
Chile	0.8	0.9
Czech Republic	0.5	0.5
Denmark	1.8	1.9
Estonia	0.3	0.3
Finland	1.3	1.3
France	3.8	3.9
Germany	0.9	0.9
Greece	2.6	1.9
Hungary	1.3	1.3
Iceland	2.5	2.5
Ireland	2.1	2.3
Israel	2.7	2.7
Italy	2.7	2.6
Japan	2.7	2.7
Korea	2.5	2.7
Luxembourg	2.8	3.0
Mexico	0.3	-
Netherlands	1.2	-
New Zealand	1.9	1.9
Norway	1.2	1.1
Poland	1.4	-
Portugal	1.1	1.3
Slovak Republic	0.4	0.4
Slovenia	0.6	0.6
Spain	2.2	2.3
Sweden	1.1	1.1
<b>Switzerland</b>	<b>1.8</b>	<b>1.8</b>
Turkey	1.4	1.4
United Kingdom	4.0	4.1
United States	2.9	2.8
<b>Unweighted Average</b>	<b>1.8</b>	<b>1.9</b>
<b>OECD Total</b>	<b>1.8</b>	<b>1.9</b>

<sup>1</sup> No. 4000 according to OECD classification.

## Taxes on property as percentage of GDP 2013



Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Tables 21 and 38.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

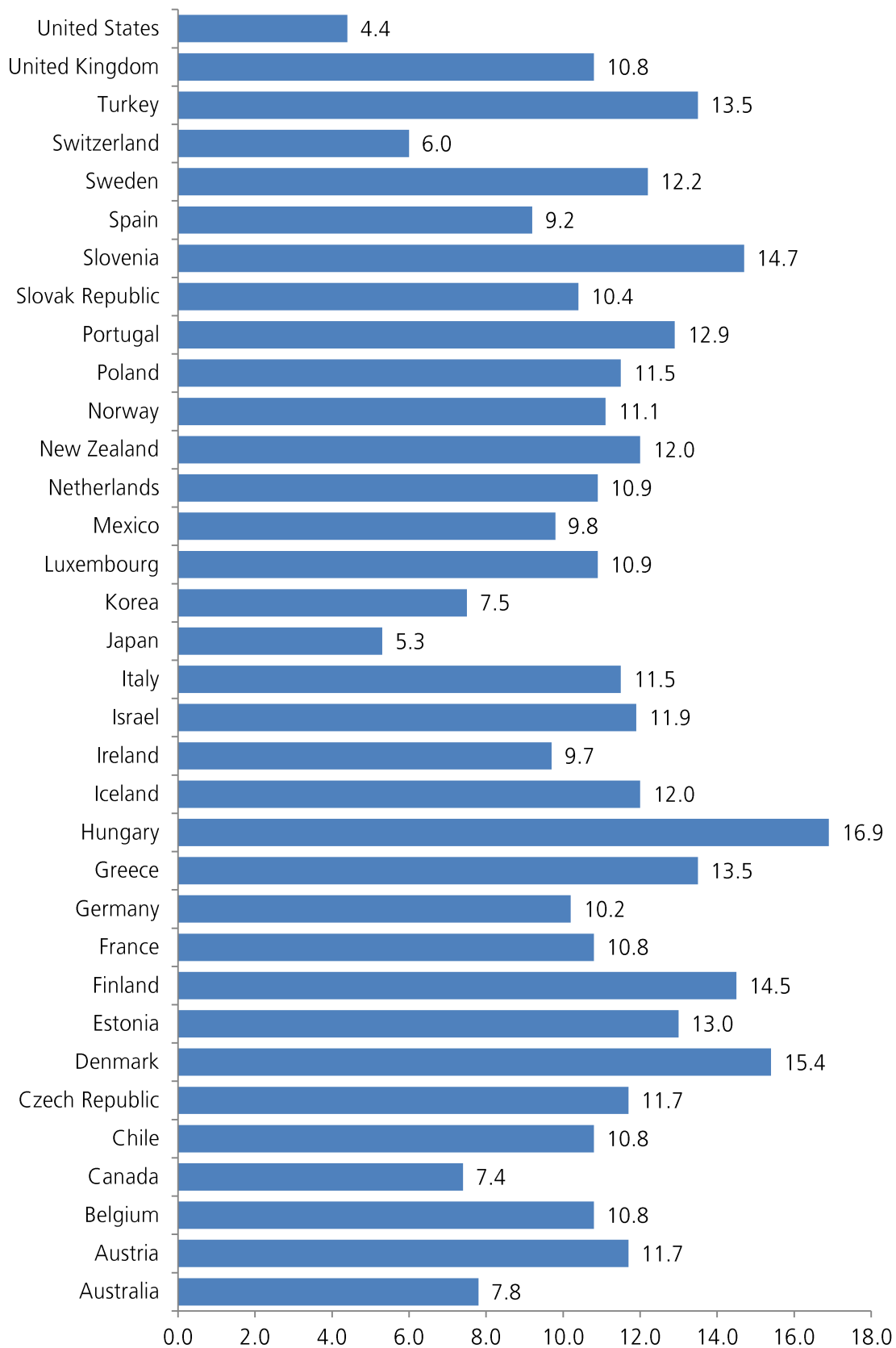


## 23 OECD: Taxes on goods and services<sup>1</sup> as percentage of GDP 2013

Country	2013	2014 (Estimates)
Australia	7.8	-
Austria	11.7	11.7
Belgium	10.8	10.7
Canada	7.4	7.4
Chile	10.8	11.0
Czech Republic	11.7	11.0
Denmark	15.4	15.2
Estonia	13.0	13.7
Finland	14.5	14.4
France	10.8	11.0
Germany	10.2	10.1
Greece	13.5	14.8
Hungary	16.9	16.9
Iceland	12.0	12.1
Ireland	9.7	10.0
Israel	11.9	12.4
Italy	11.5	11.7
Japan	5.3	6.1
Korea	7.5	7.4
Luxembourg	10.9	10.8
Mexico	9.8	-
Netherlands	10.9	-
New Zealand	12.0	12.4
Norway	11.1	11.1
Poland	11.5	-
Portugal	12.9	13.0
Slovak Republic	10.4	10.7
Slovenia	14.7	14.8
Spain	9.2	9.5
Sweden	12.2	12.1
<b>Switzerland</b>	<b>6.0</b>	<b>5.9</b>
Turkey	13.5	12.7
United Kingdom	10.8	10.8
United States	4.4	4.5
<b>Unweighted Average</b>	<b>11.0</b>	<b>10.8</b>
<b>OECD Total</b>	<b>11.0</b>	<b>10.8</b>

<sup>1</sup> No. 5000 according to OECD classification.

## Taxes on goods and services as percentage of GDP 2013



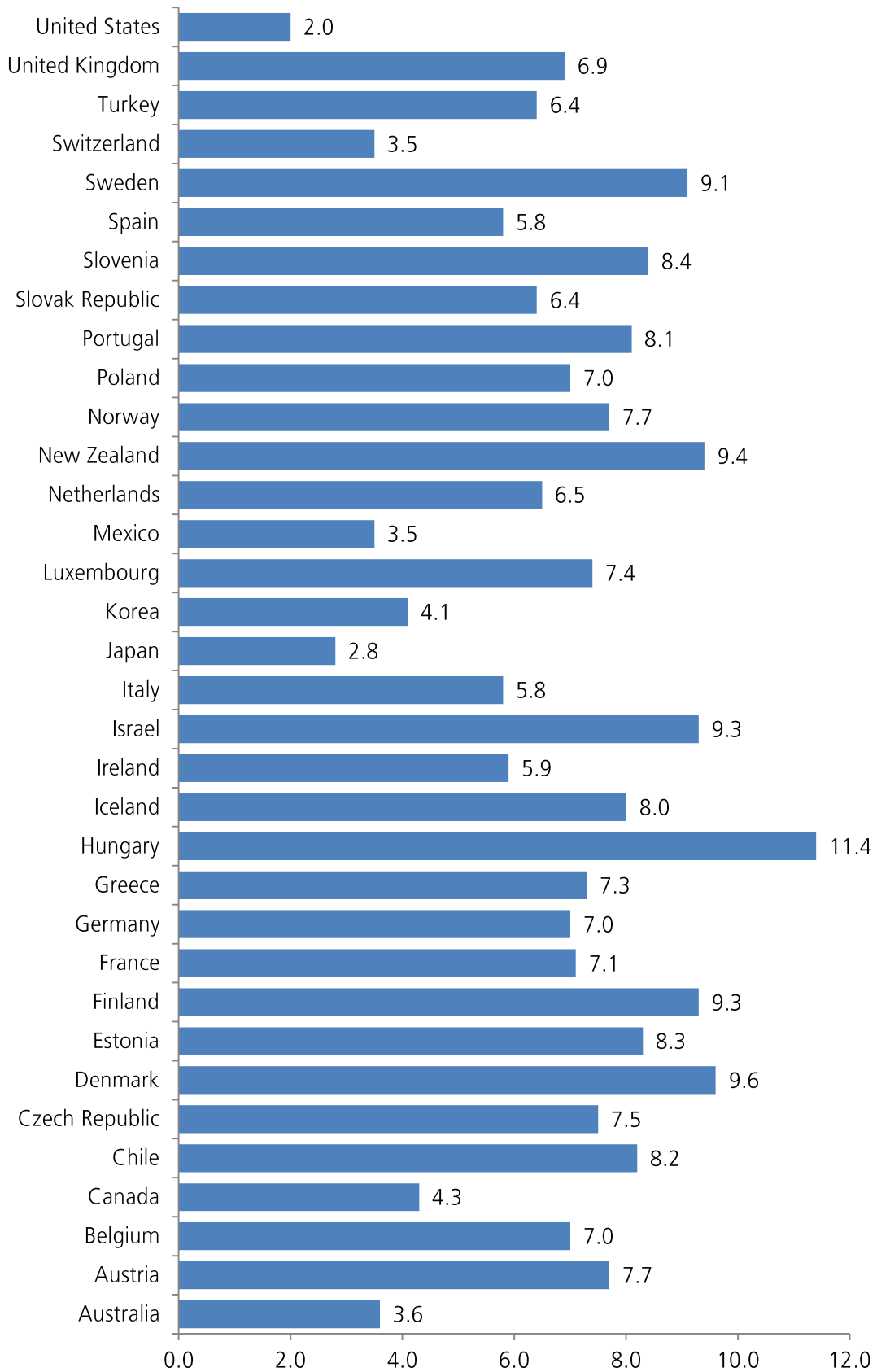
Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Tables 23 and 38.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

## 24 OECD: Taxes on general consumption<sup>1</sup> as percentage of GDP 2013

Country	2013
Australia	3.6
Austria	7.7
Belgium	7.0
Canada	4.3
Chile	8.2
Czech Republic	7.5
Denmark	9.6
Estonia	8.3
Finland	9.3
France	7.1
Germany	7.0
Greece	7.3
Hungary	11.4
Iceland	8.0
Ireland	5.9
Israel	9.3
Italy	5.8
Japan	2.8
Korea	4.1
Luxembourg	7.4
Mexico	3.5
Netherlands	6.5
New Zealand	9.4
Norway	7.7
Poland	7.0
Portugal	8.1
Slovak Republic	6.4
Slovenia	8.4
Spain	5.8
Sweden	9.1
<b>Switzerland</b>	<b>3.5</b>
Turkey	6.4
United Kingdom	6.9
United States	2.0
<b>Unweighted Average</b>	<b>6.8</b>
<b>OECD Total</b>	<b>6.8</b>

<sup>1</sup> No. 5110 according to OECD classification.

## Taxes on general consumption as percentage of GDP 2013



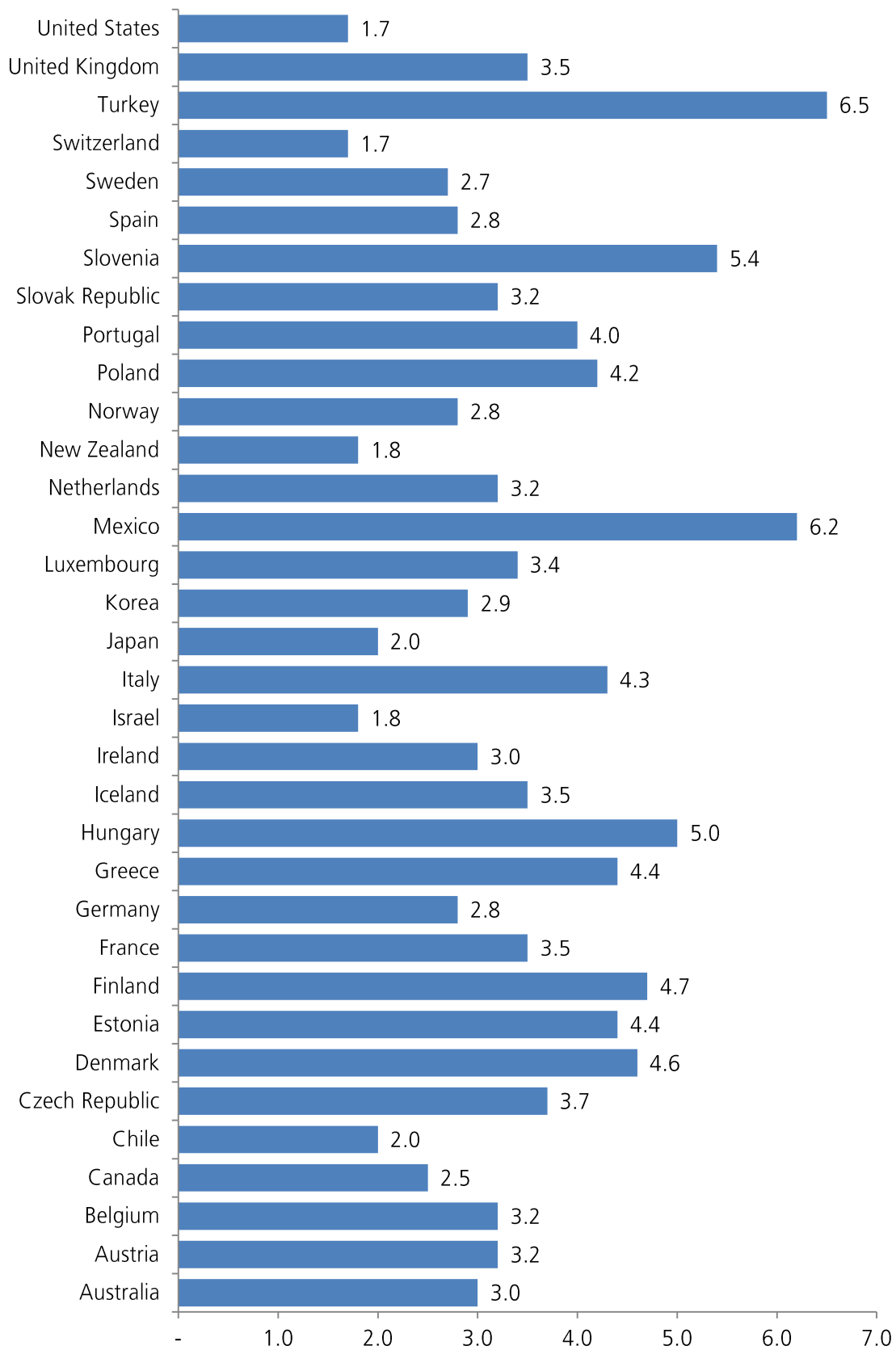
Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Table 27.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

## 25 OECD: Taxes on specific goods and services<sup>1</sup> (excises, profits of fiscal monopolies) as percentage of GDP 2013

Country	2013
Australia	3.0
Austria	3.2
Belgium	3.2
Canada	2.5
Chile	2.0
Czech Republic	3.7
Denmark	4.6
Estonia	4.4
Finland	4.7
France	3.5
Germany	2.8
Greece	4.4
Hungary	5.0
Iceland	3.5
Ireland	3.0
Israel	1.8
Italy	4.3
Japan	2.0
Korea	2.9
Luxembourg	3.4
Mexico	6.2
Netherlands	3.2
New Zealand	1.8
Norway	2.8
Poland	4.2
Portugal	4.0
Slovak Republic	3.2
Slovenia	5.4
Spain	2.8
Sweden	2.7
<b>Switzerland</b>	<b>1.7</b>
Turkey	6.5
United Kingdom	3.5
United States	1.7
<b>Unweighted Average</b>	<b>3.5</b>
<b>OECD Total</b>	<b>3.5</b>

<sup>1</sup> No. 5120 according to OECD classification.

## Taxes on specific goods and services as percentage of GDP 2013



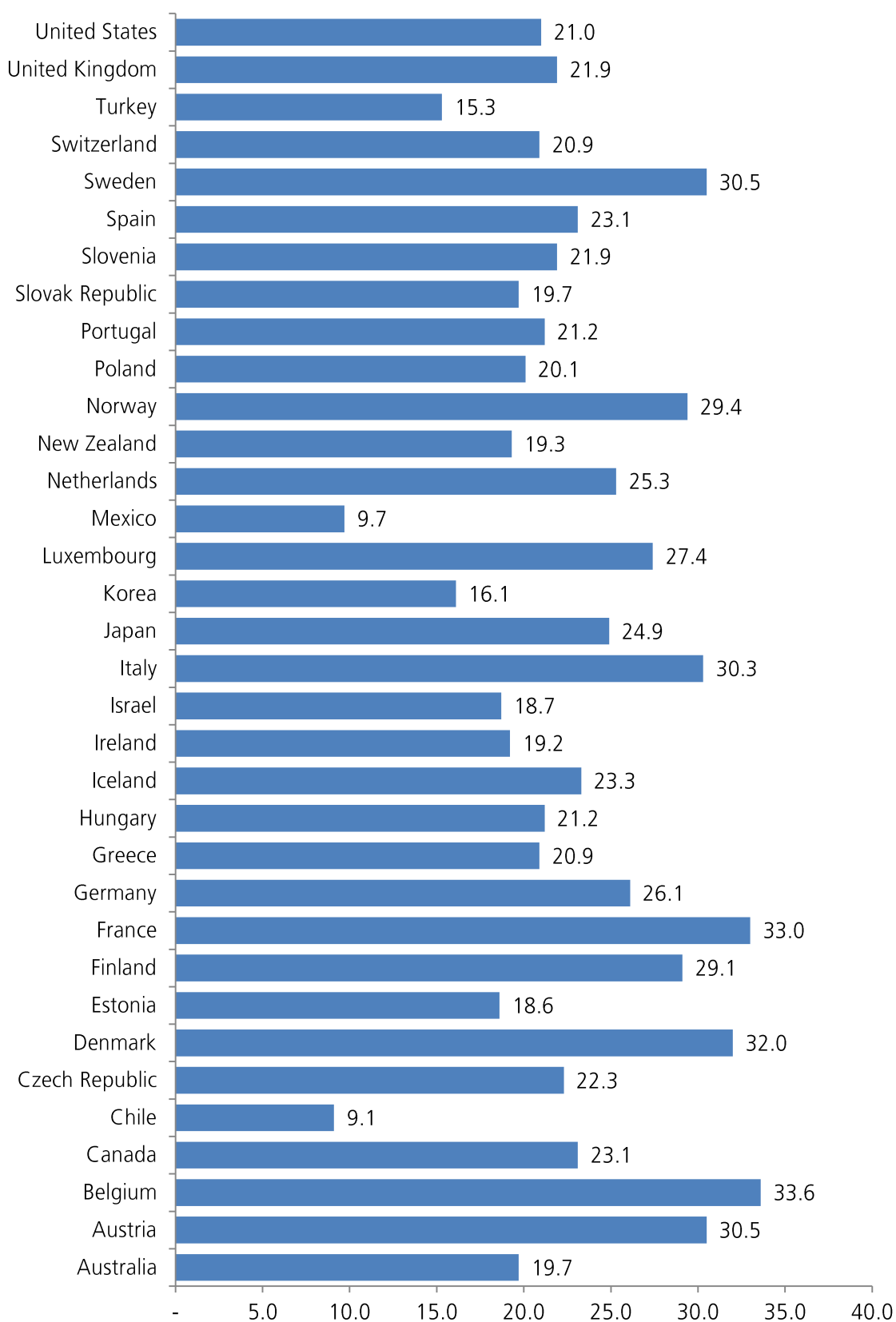
Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Table 29.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

## 26 OECD: Direct taxes<sup>1</sup> as percentage of GDP (social security contributions included) 2013

Country	2013
Australia	19.7
Austria	30.5
Belgium	33.6
Canada	23.1
Chile	9.1
Czech Republic	22.3
Denmark	32.0
Estonia	18.6
Finland	29.1
France	33.0
Germany	26.1
Greece	20.9
Hungary	21.2
Iceland	23.3
Ireland	19.2
Israel	18.7
Italy	30.3
Japan	24.9
Korea	16.1
Luxembourg	27.4
Mexico	9.7
Netherlands	25.3
New Zealand	19.3
Norway	29.4
Poland	20.1
Portugal	21.2
Slovak Republic	19.7
Slovenia	21.9
Spain	23.1
Sweden	30.5
<b>Switzerland</b>	<b>20.9</b>
Turkey	15.3
United Kingdom	21.9
United States	21.0
<b>Unweighted Average</b>	<b>22.9</b>
<b>OECD Total</b>	<b>22.9</b>

<sup>1</sup> No. 1000, 2000, 3000, 4000 according to OECD classification.

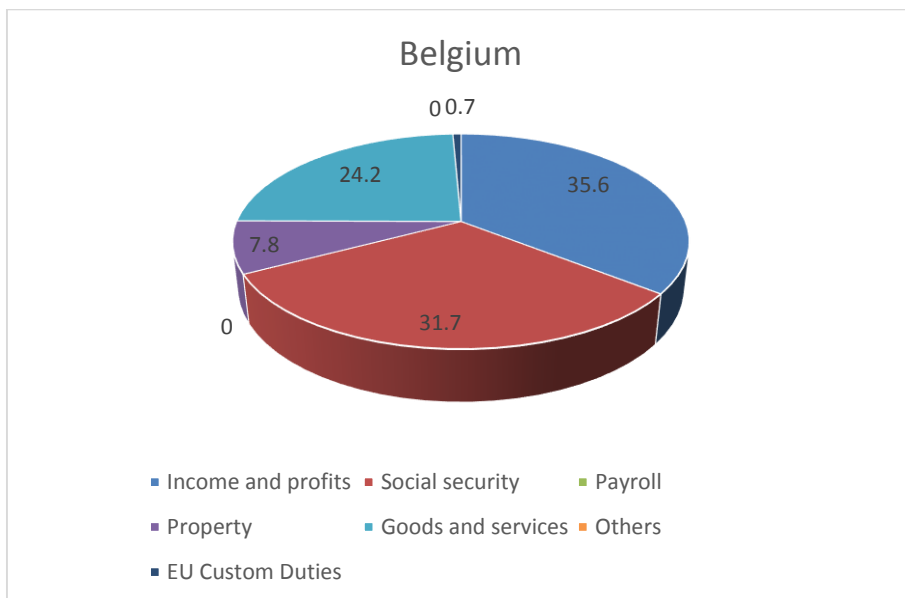
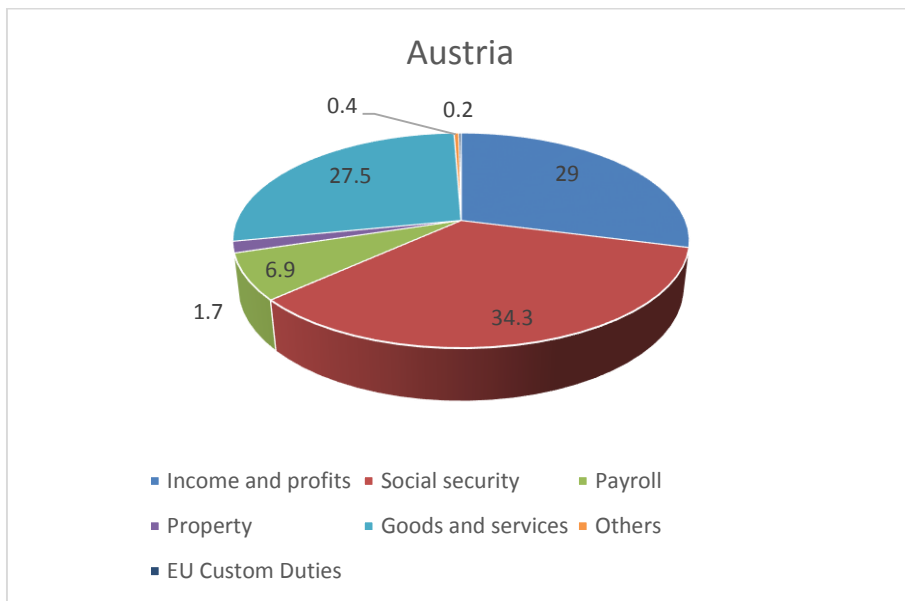
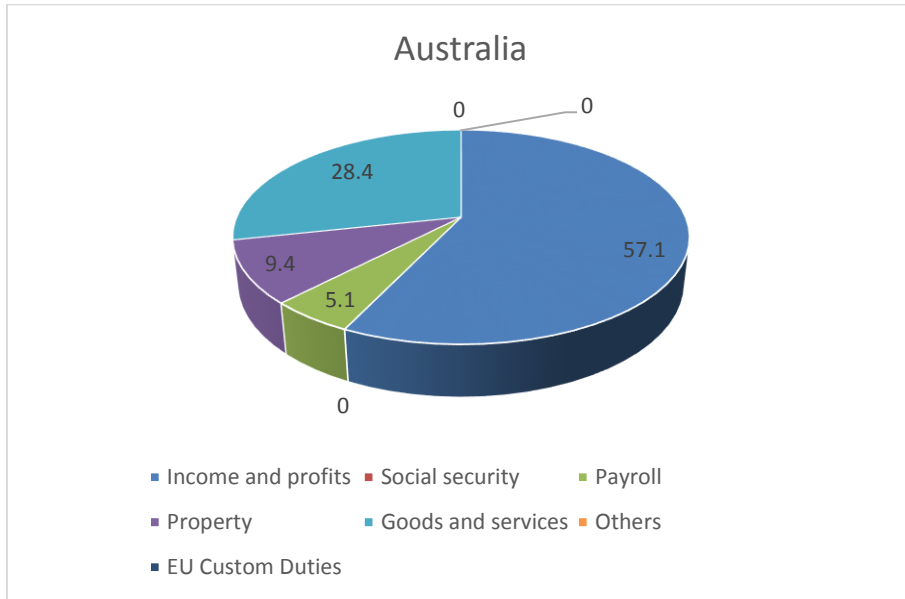
### Direct taxes as percentage of GDP (social security contributions included) 2013

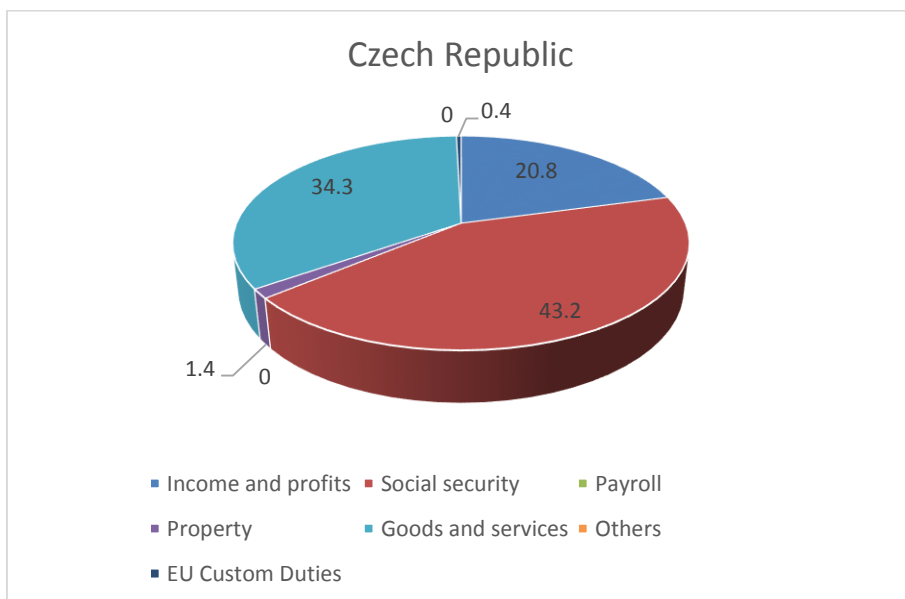
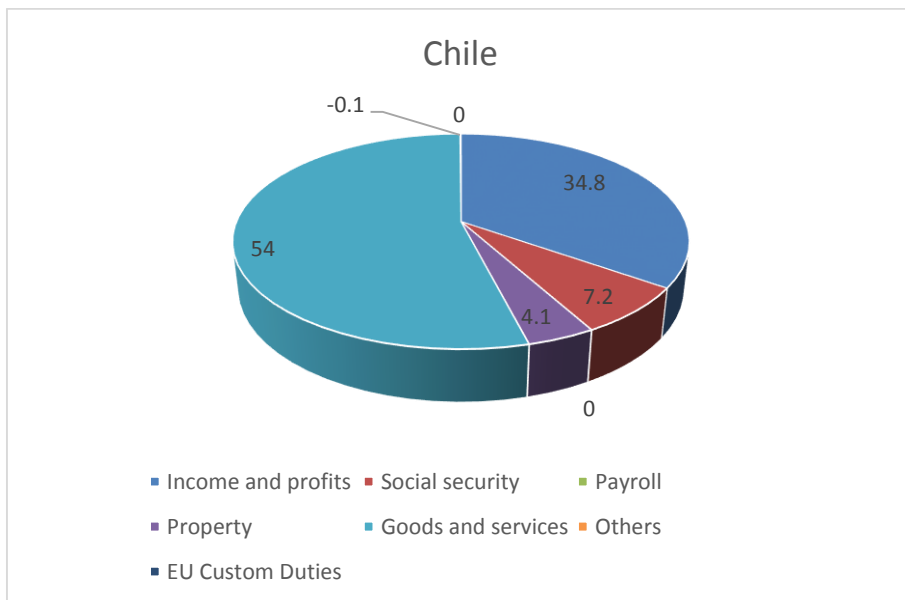
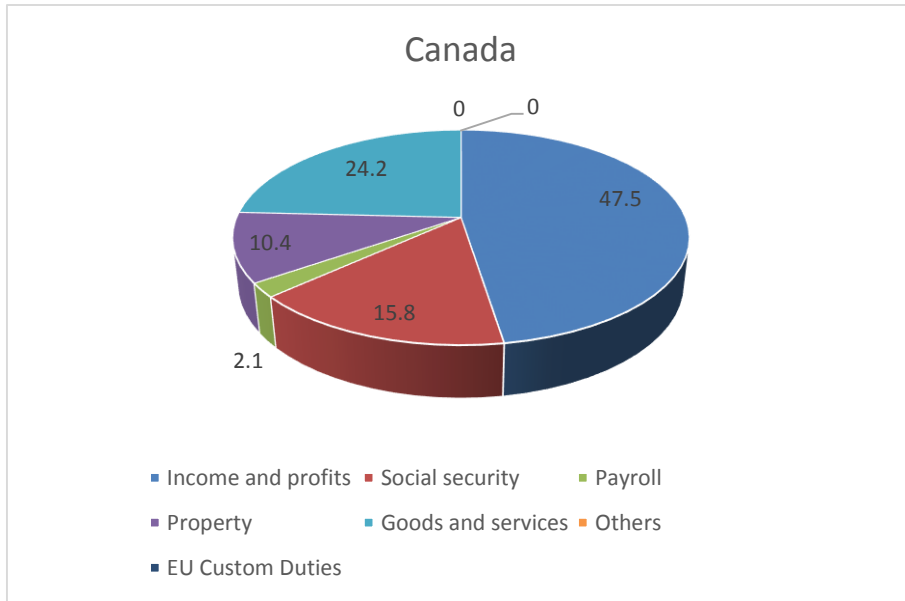


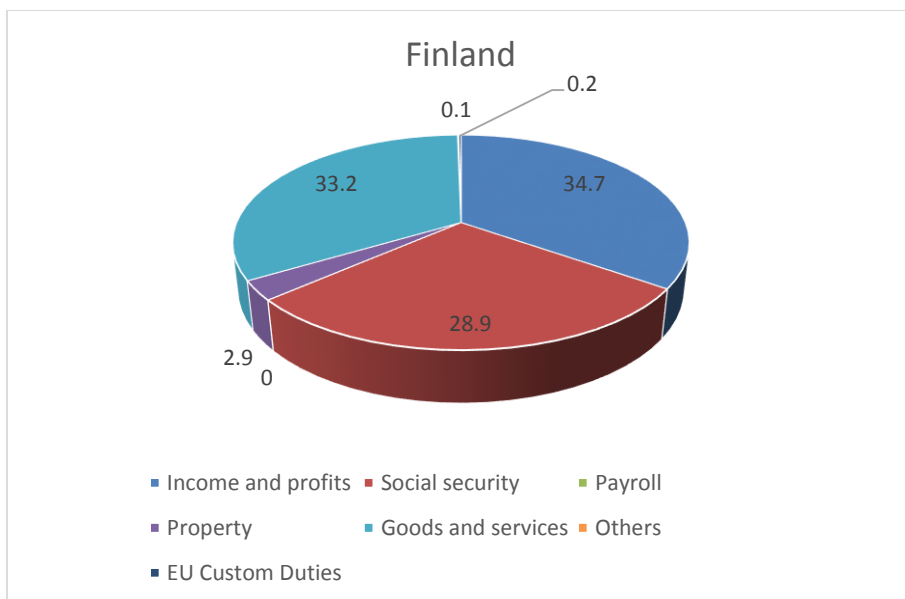
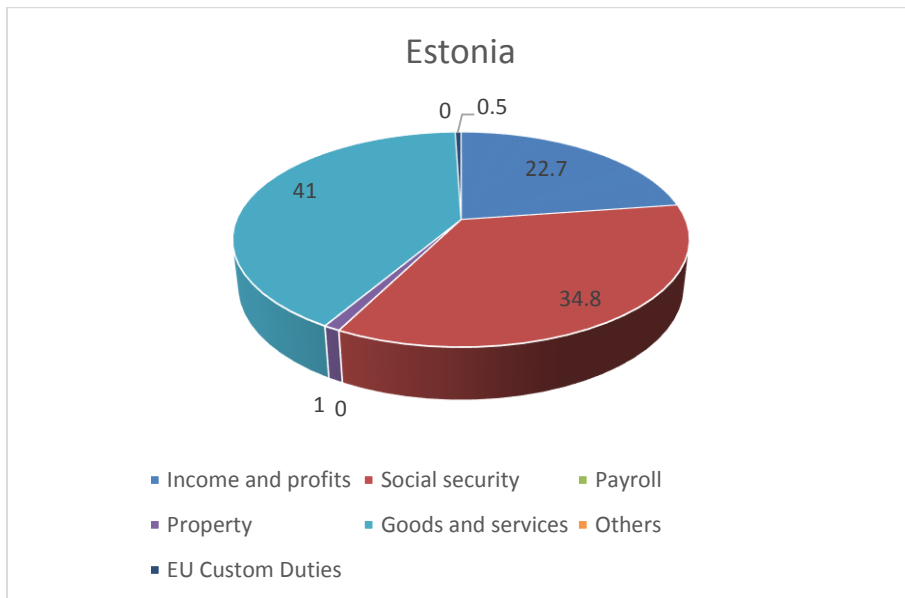
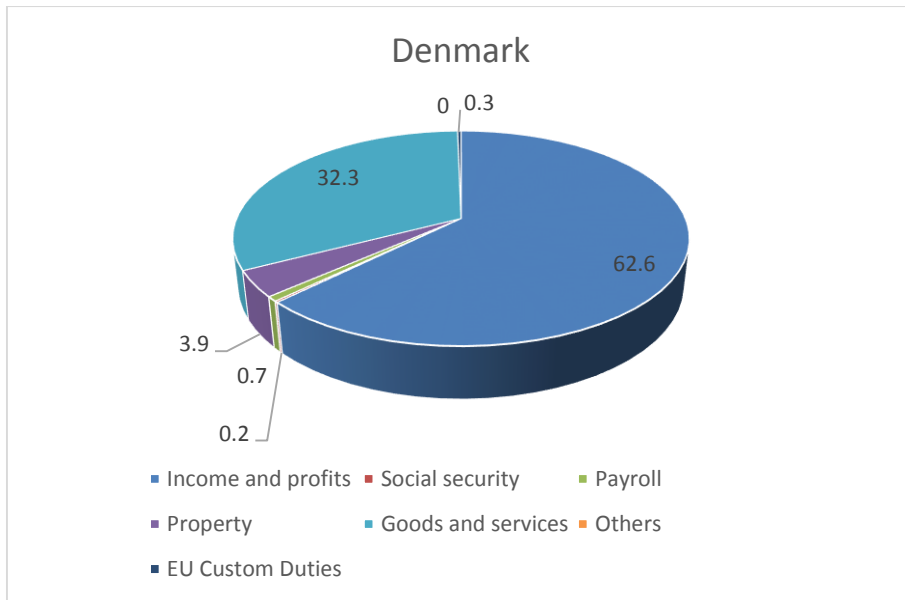
Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Table 5.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)

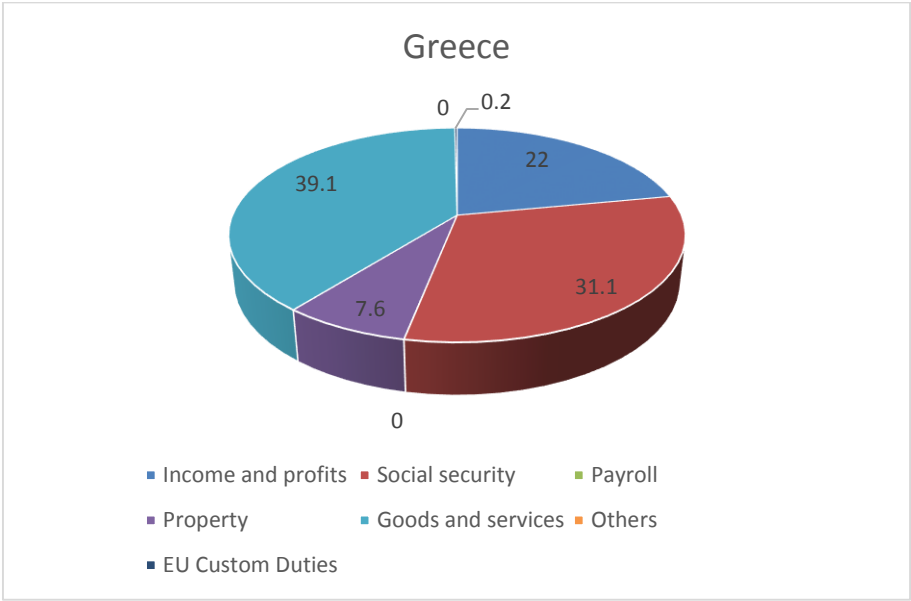
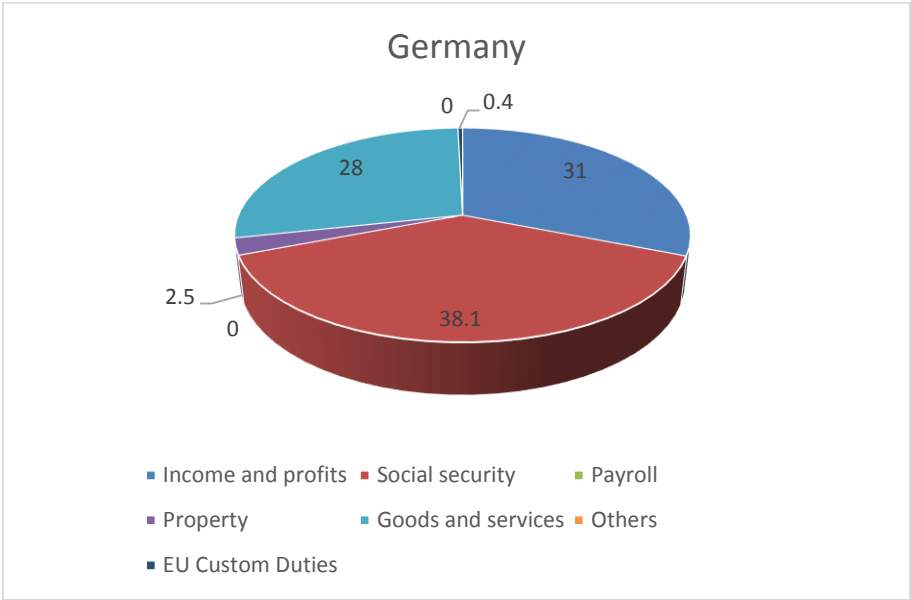
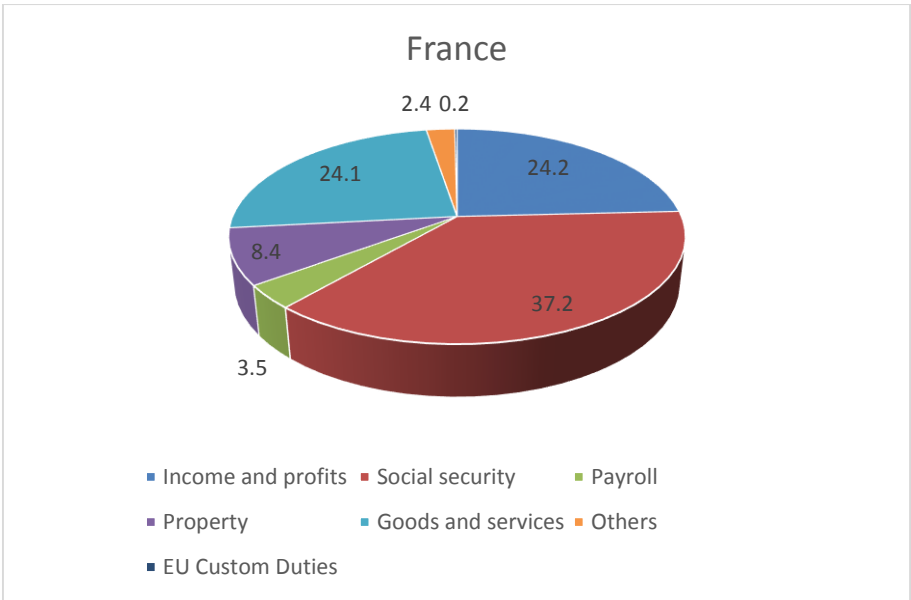


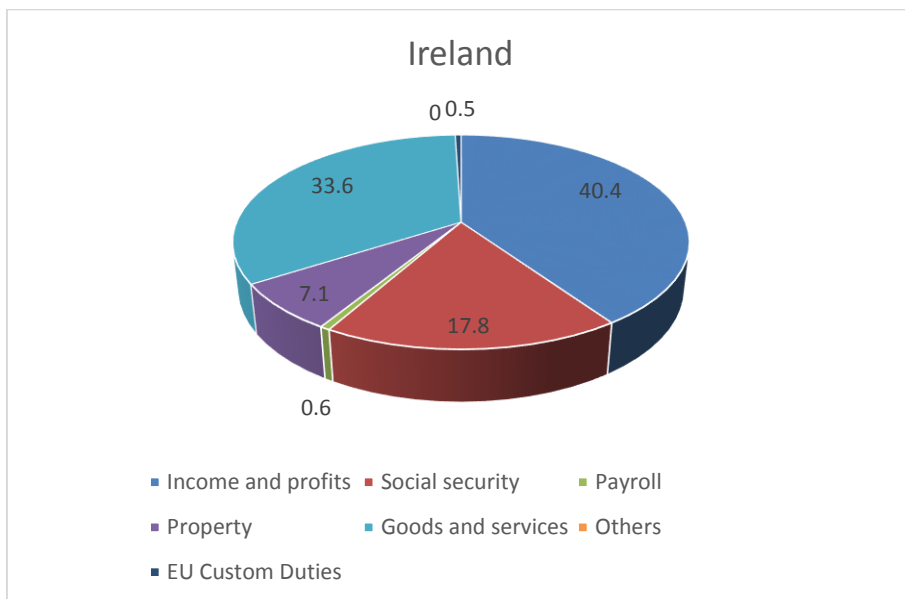
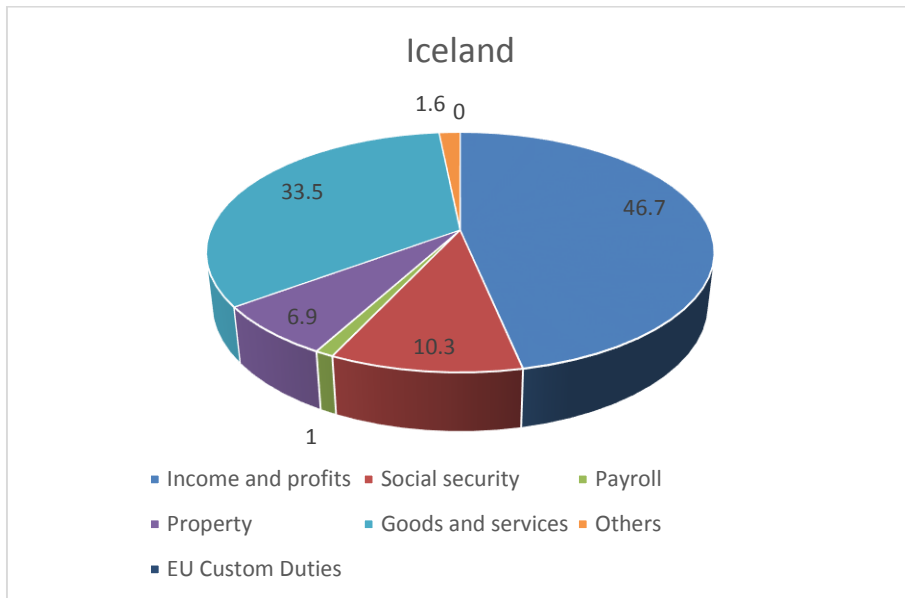
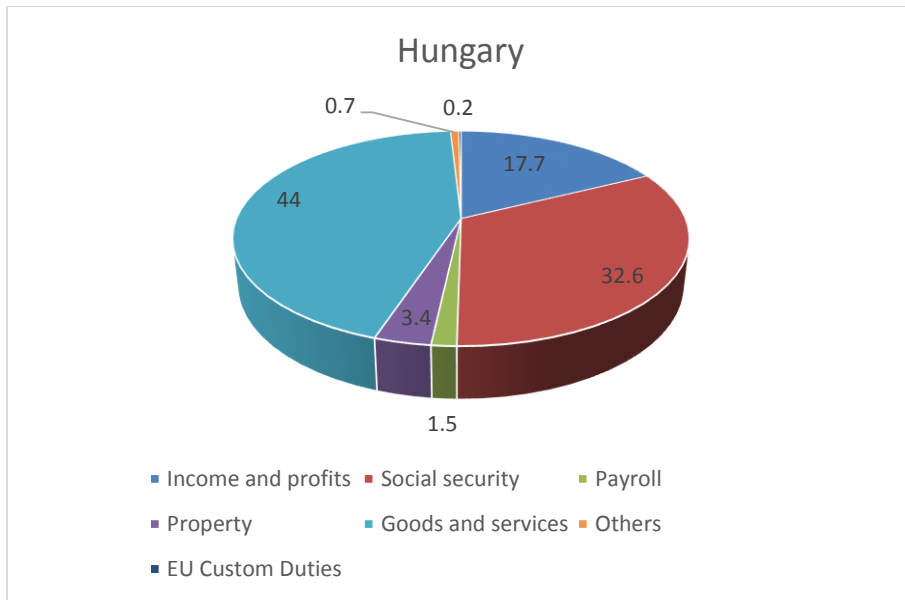
## 27 Main headings as percentage of total tax revenue 2013

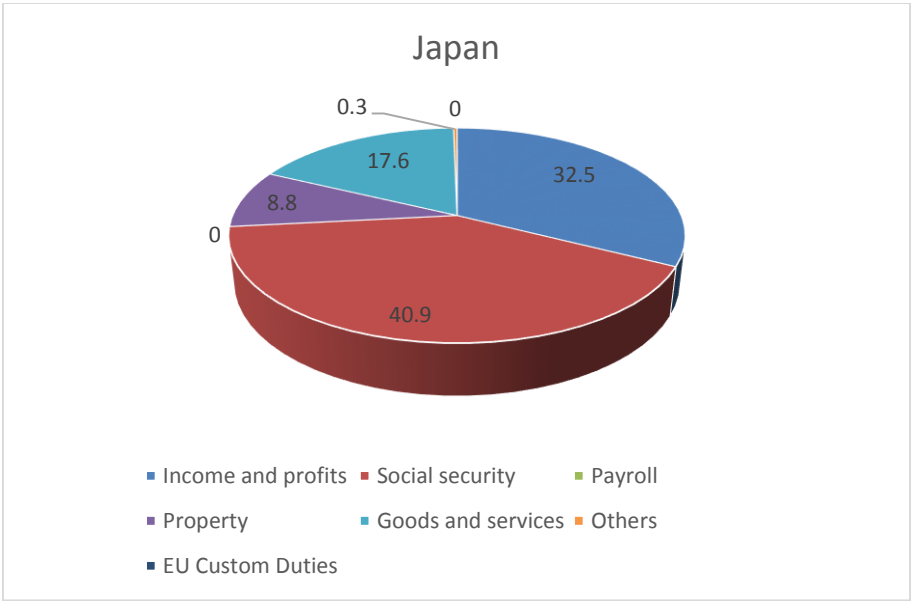
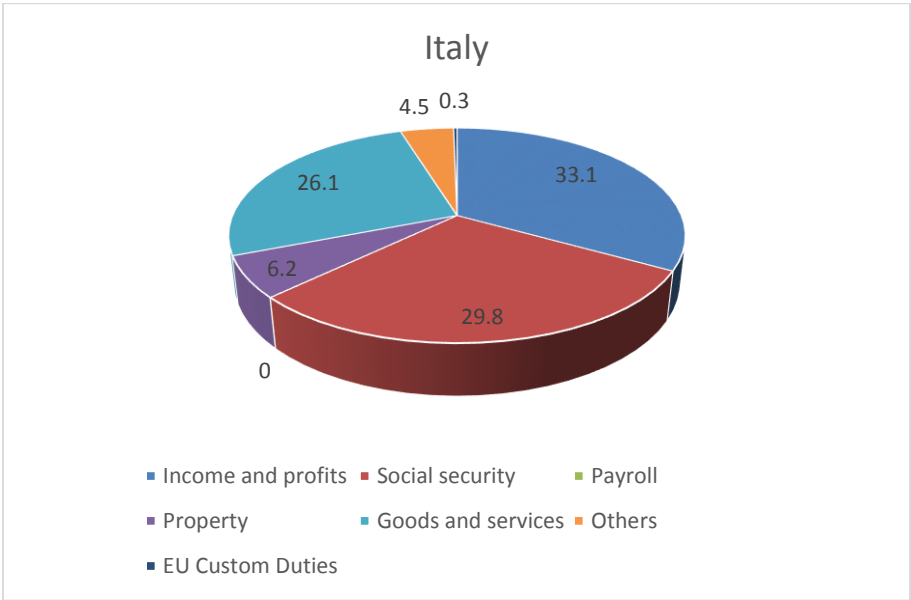
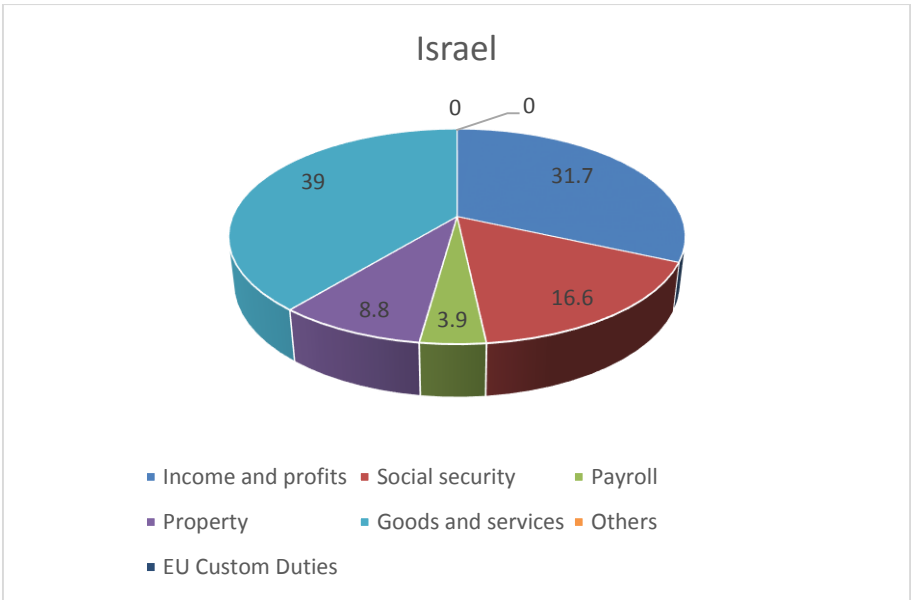


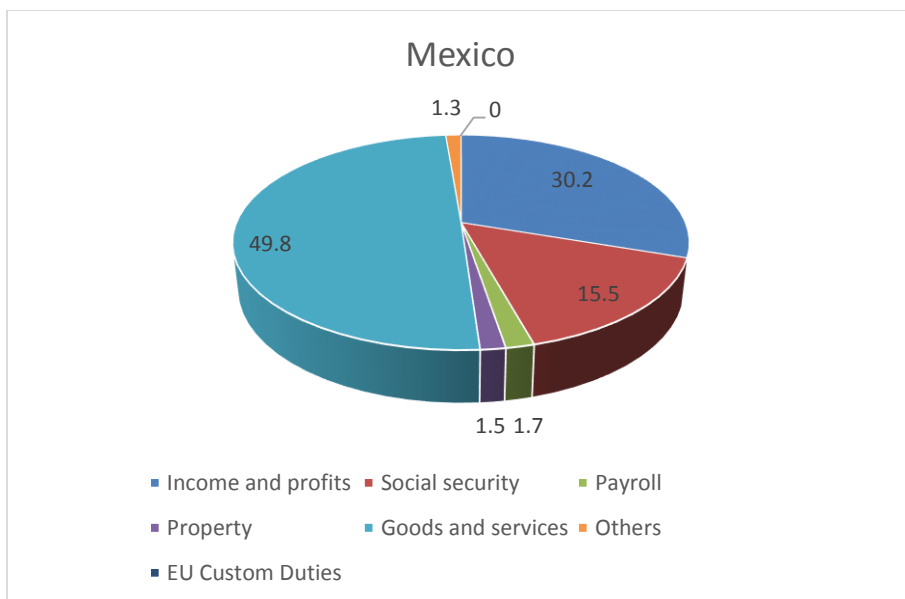
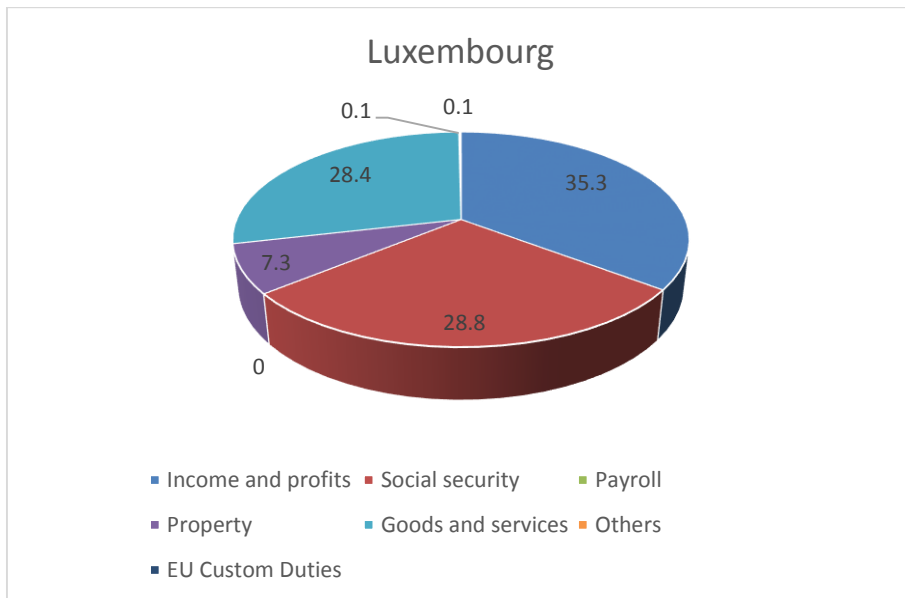
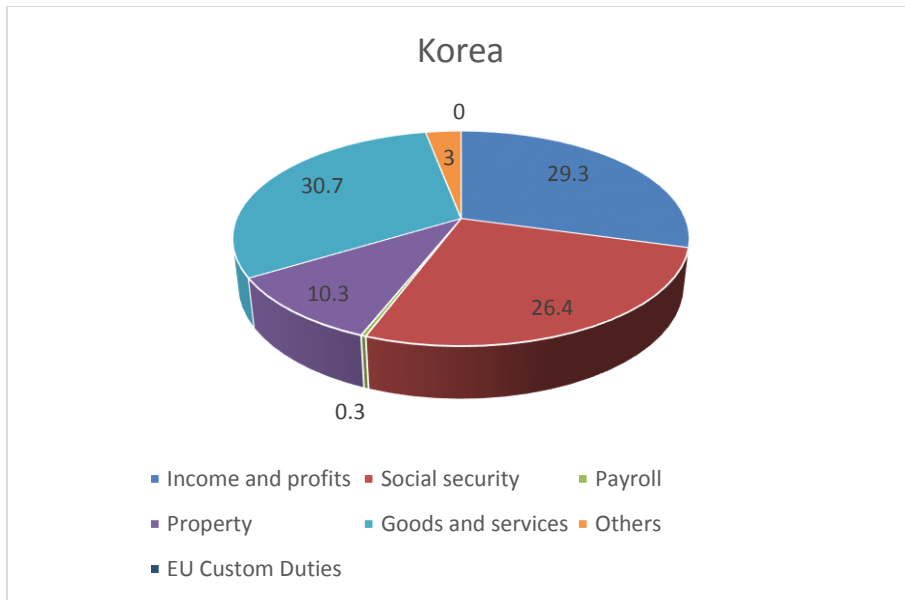


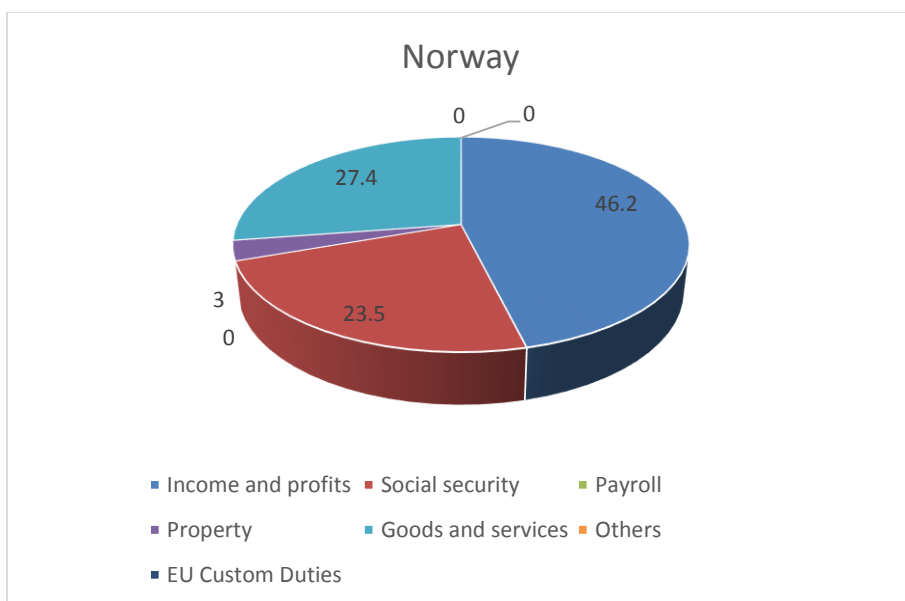
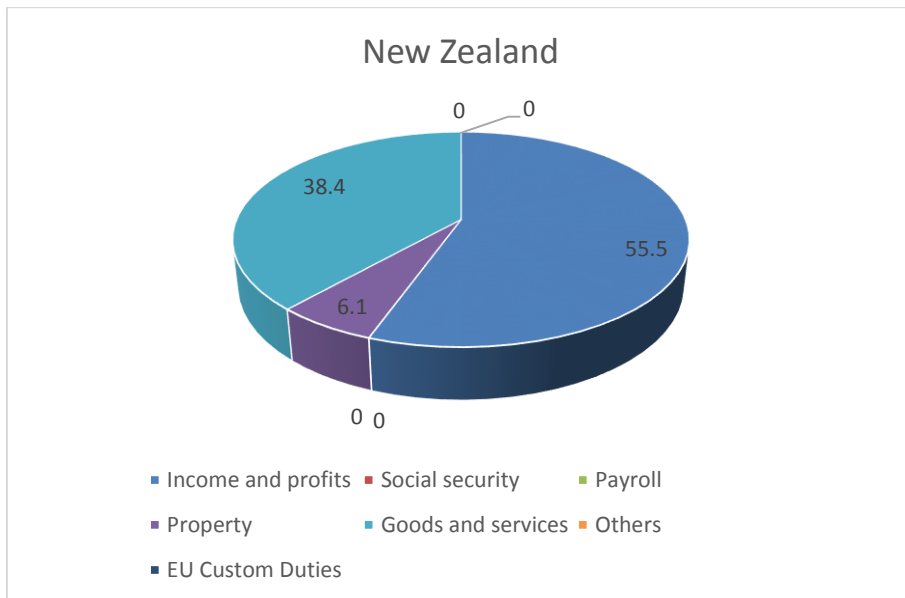
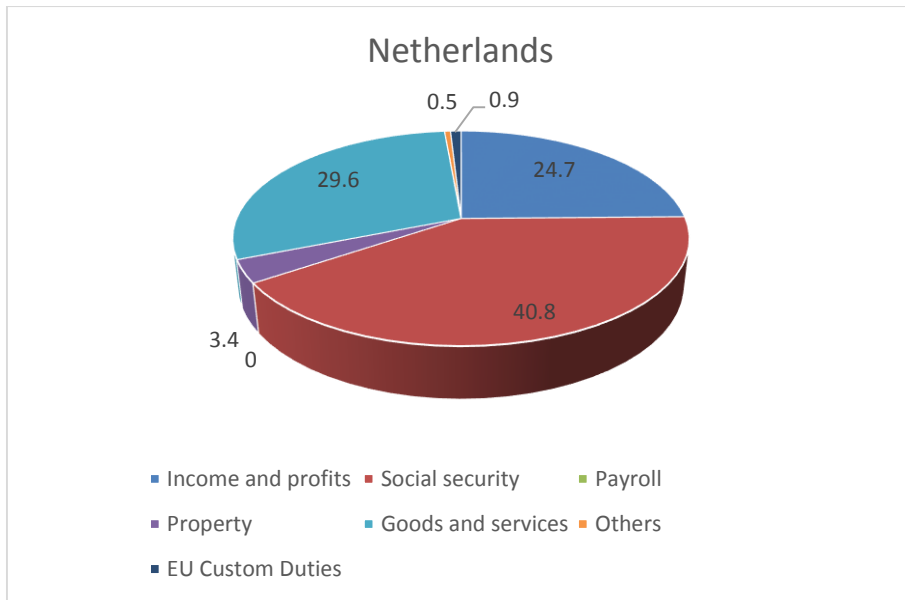




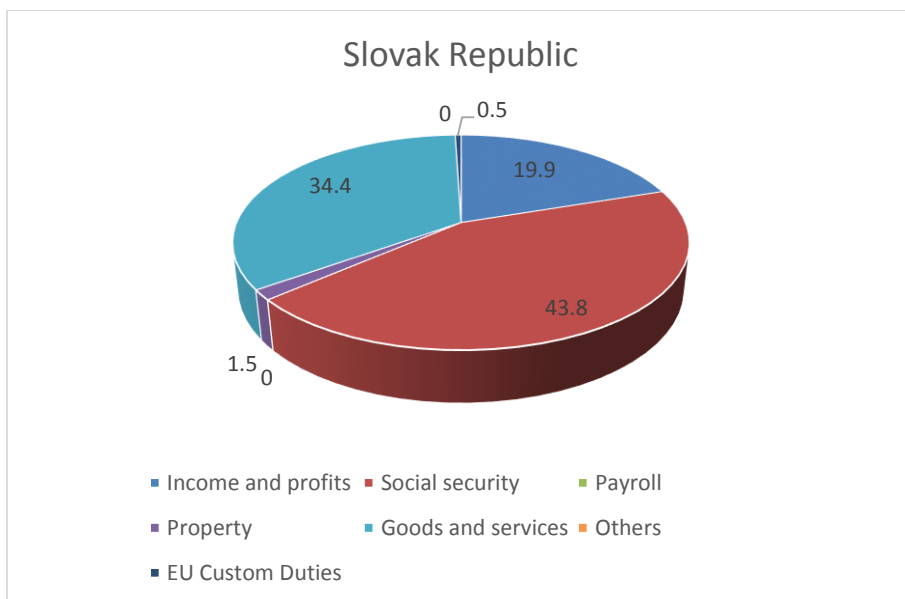
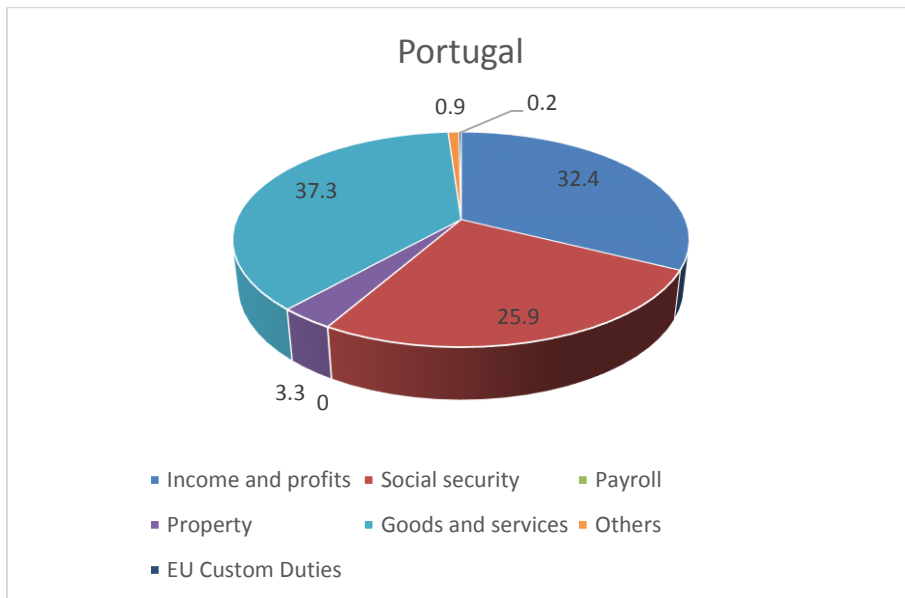
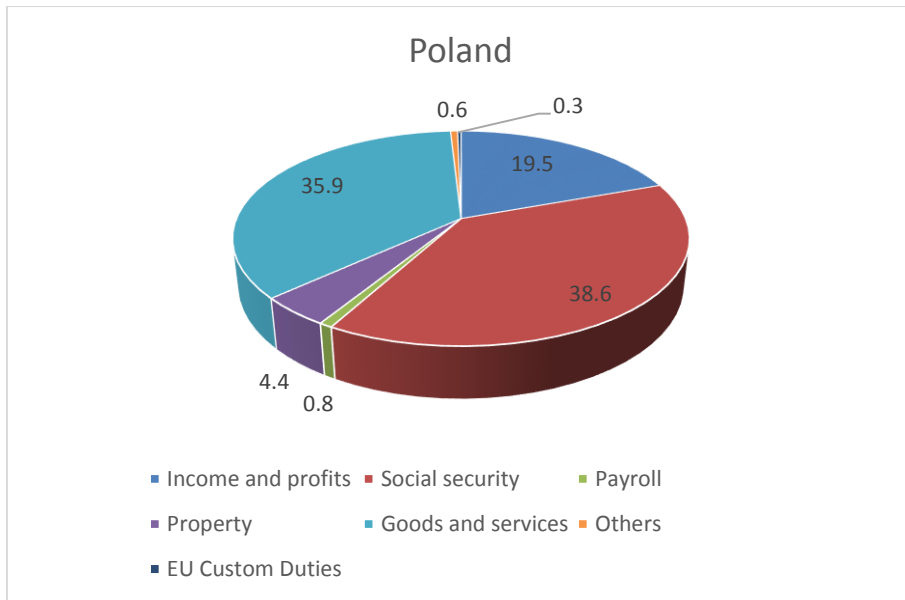


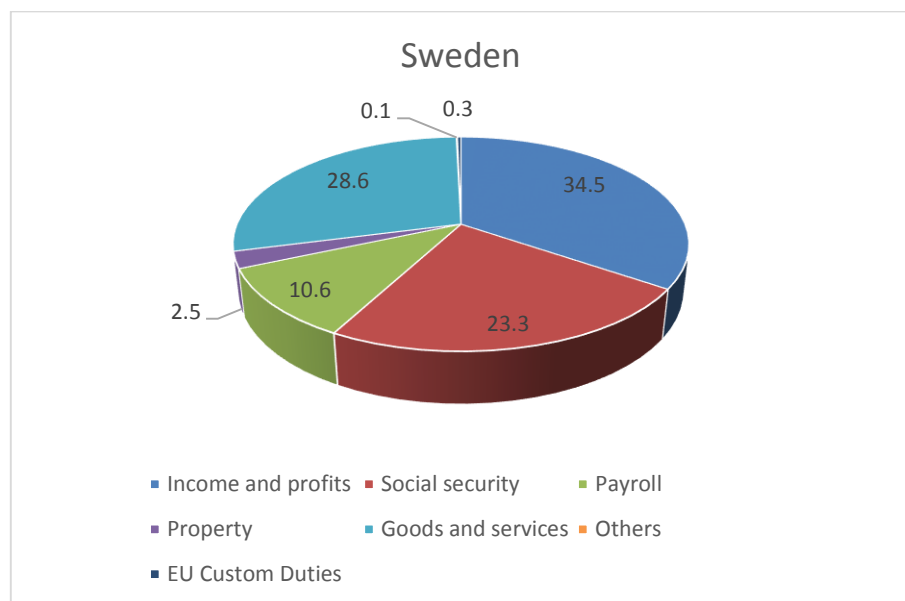
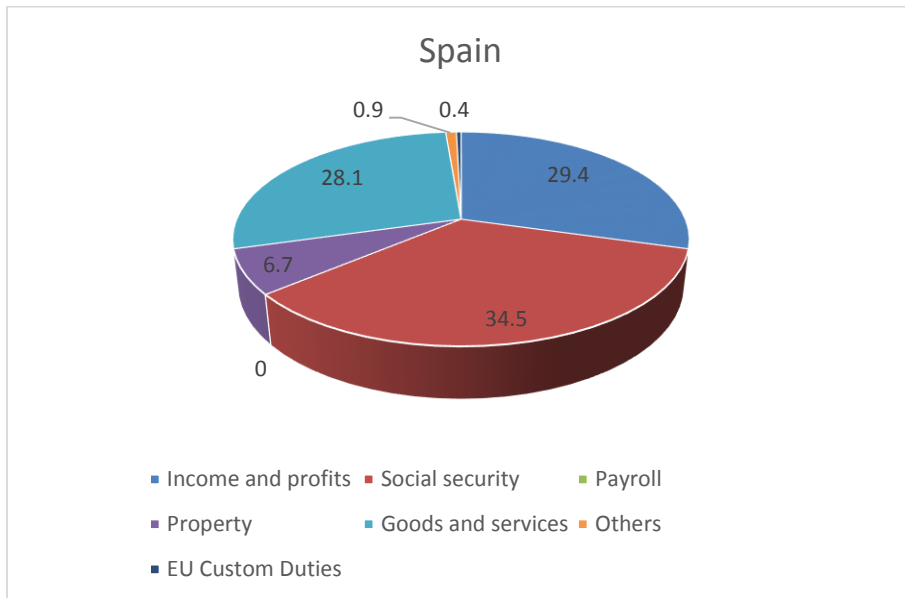
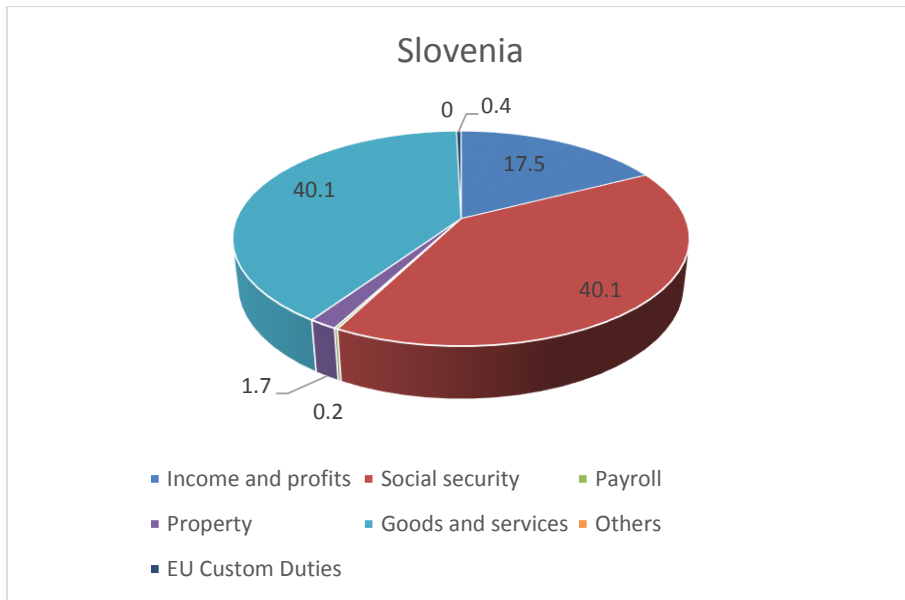


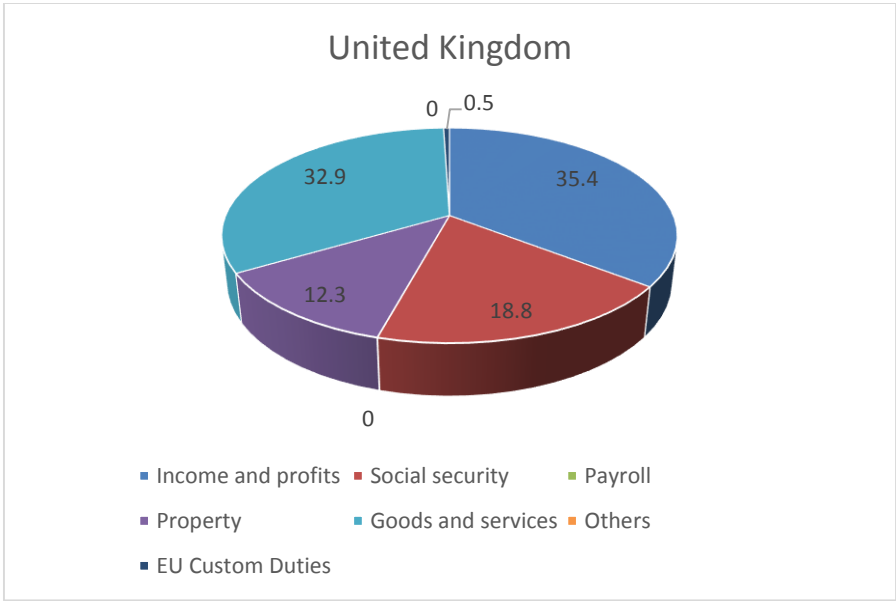
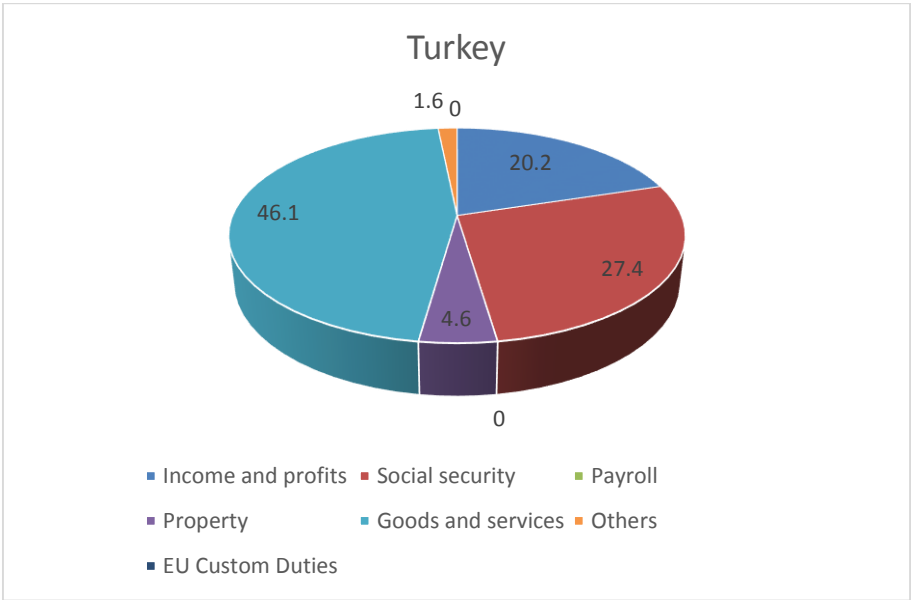
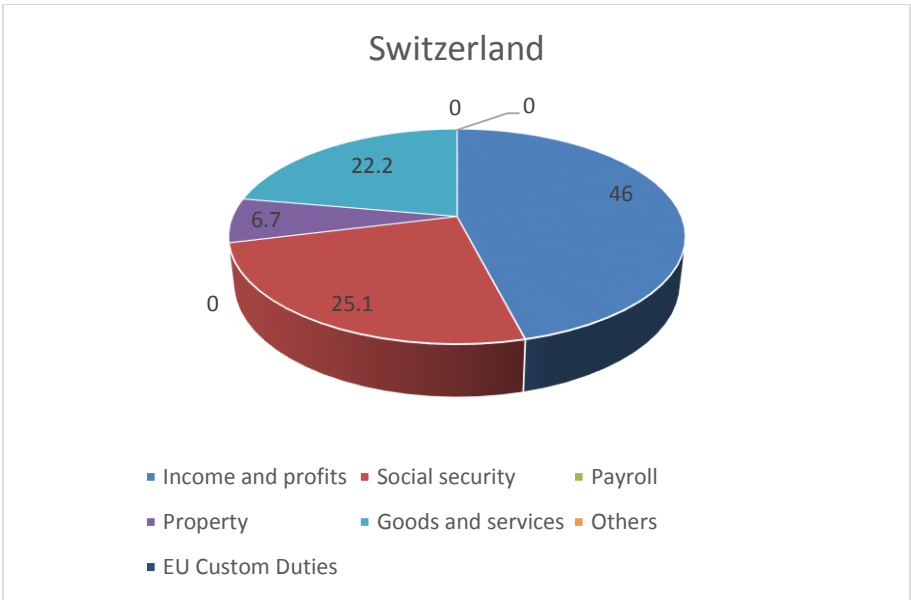


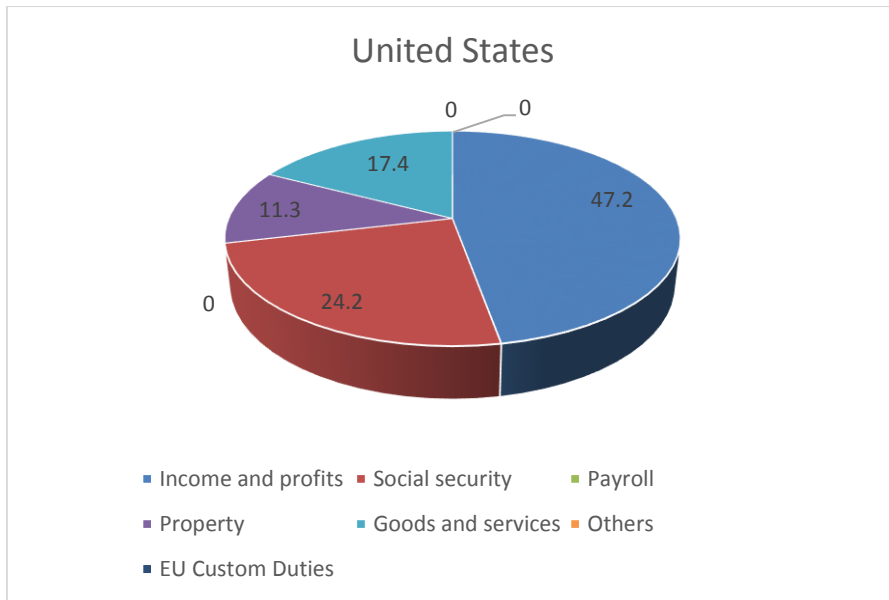












Source: OECD (2015), Revenue Statistics 1965-2014, OECD Publishing. Table 6.  
[http://dx.doi.org/10.1787/10.1787/rev\\_stats-2015-en-fr](http://dx.doi.org/10.1787/10.1787/rev_stats-2015-en-fr)