



# **International comparison of tax burden**

Tax rates and GDP ratios in different OECD-countries

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## 1 Corporate income tax rates 2017

Country	Central Government	Local Government	Local Tax deductible
Belgium <sup>1</sup>	33 <sup>2</sup>		
Denmark	22		
Germany	15 <sup>3</sup>	3.5 <sup>4</sup>	
Finland	20		
France <sup>1</sup>	33.33 <sup>5</sup>		
Greece	29		
United Kingdom	19 <sup>6</sup>		
Ireland <sup>1</sup>	12.5 <sup>7</sup>		
Italy	24 <sup>8</sup>	3.9 <sup>9</sup>	
Luxembourg <sup>1</sup>	19 <sup>10</sup>	3 <sup>11</sup>	
Netherlands <sup>1</sup>	20 <sup>12</sup>		

<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> Other rates apply for small and medium-sized enterprises on the first EUR 75'000 profit.

<sup>6</sup> Except North Sea oil and gas ring-fenced profits (30% and 19% on the small profits). Further, there is a surcharge of 8% on the profits of banking companies.

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

<sup>8</sup> Surcharge of 4 % for companies active in the energy field. Surtax of 3.5% for qualifying banks and financial institutions. Rate of 34.5 % for «non-operating entities».

<sup>9</sup> Standard rate. May be increased or decreased by up to 0.92%.

<sup>10</sup> Additionally a 7 % surcharge for the employment fund, which is 20.33%.

<sup>11</sup> Basic tax rate.

<sup>12</sup> For profits up to EUR 200'000. A rate of 25% applies on any surplus.

<b>Norway</b>	24 <sup>1</sup>		
<b>Austria</b>	25		
<b>Portugal<sup>1</sup></b>	21	0 – 1.5	
<b>Sweden</b>	22		
<b>Switzerland</b>	8.5	18.32 <sup>2</sup>	yes
<b>Spain<sup>1</sup></b>	25 <sup>3</sup>	4	yes
<b>United States<sup>1</sup></b>	15 - 35	5	yes

Source: IBFD Tax Research Platform.

<sup>1</sup> A special/specific rate of 16% is applied for the Svalbard archipelago.

<sup>2</sup> Rate applying to the city of Zurich, incl. the annual multiple of 229 %.

<sup>3</sup> A rate of 15% is applied for the newly formed companies.

<sup>4</sup> Local business tax is applied if annual turnover exceeds EUR 1 million.

<sup>5</sup> Every State has its own tax schedule.

## 2 Corporate capital tax 2017

Country	rate in %
Belgium	
Denmark	
Germany	
Finland	
France	
Greece	
United Kingdom	
Ireland	
Italy	
Luxembourg	0.5
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	1
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 1.19).

### 3 Withholding taxes<sup>1</sup> 2017

Country	Interest	Dividends
Belgium	30	30
Denmark	22 <sup>2</sup>	27
Germany		25 <sup>3</sup>
Finland	4 <sup>4</sup>	20
France		30
Greece	15	15
United Kingdom	20	
Ireland	20	20
Italy	26	26
Luxembourg		15
Netherlands		15
Norway		25 <sup>5</sup>
Austria		25
Portugal	25	25
Sweden		30
Switzerland	<b>35</b>	<b>35</b>
Spain	19	19
United States	30	30

Source: IBFD Tax Research Platform.

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

<sup>2</sup> Only for interest paid to a foreign related company.

<sup>3</sup> The effective rate is 26.38% given the additional solidarity surcharge of 5.5 %.

<sup>4</sup> Only exceptionally.

<sup>5</sup> 20% applies on the dividends of a society domiciled on the Svalbard Archipel.

## 4 Capital duty 2017

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

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 2017

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	3
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 2017

Country	Normal rates %	Reduced rates % <sup>1</sup>	Zero rates
<b>Belgium</b>	21	6; 12	yes
<b>Denmark</b>	25		yes
<b>Germany</b>	19	7	yes
<b>Finland</b>	24	10; 14	yes
<b>France</b>	20	2.1; 5.5; 10	yes
<b>Greece<sup>2</sup></b>	24	6; 13	yes
<b>United Kingdom</b>	20	5	yes
<b>Ireland</b>	23	4.8; 5.4; 9; 13.5	yes
<b>Italy</b>	22	4; 5; 10	yes
<b>Luxembourg</b>	17	3; 8; 14	yes
<b>Netherlands</b>	21	6	yes
<b>Norway</b>	25	10; 15	yes
<b>Austria<sup>2</sup></b>	20	10; 13	yes
<b>Portugal<sup>2</sup></b>	23	6; 13	yes
<b>Sweden</b>	25	6; 12	yes
<b>Switzerland</b>	<b>8</b>	<b>2.5; 3.8</b>	<b>yes</b>
<b>Spain<sup>2</sup></b>	21	4; 10	yes
<b>United States</b>	<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 2017

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	4

Source: IBFD Tax Research Platform.

<sup>1</sup> Net wealth tax for wealth above NOK 1.4 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 2017

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

<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 8'025'000 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 and for losses incurred in tax year 2011 and thereafter.

Before 2011 they may be carried forward up to a maximum of 5 years. A specific rule applies to losses accrued during the first 3 years of business.

<sup>7</sup> Only for tax losses incurred until 31 December 2016. Losses incurred with effect from 1 January 2017 are available for carry-forward for a period of 17 years.

<sup>8</sup> Only in case of liquidation of a company, for the losses of that current year.

<sup>9</sup> Depending on the year or the periods of time in which the losses occurred. Losses carried forward may only be offset against 70 % of taxable profit assessed.

<sup>10</sup> Losses may be carried back through the dissolution of the tax allocation reserve.

<sup>11</sup> Restrictions apply in case of change of ownership.

<b>Spain</b>	Indefinitely <sup>1</sup>	
<b>United States<sup>2</sup></b>	20	2

Source: IBFD Tax Research Platform.

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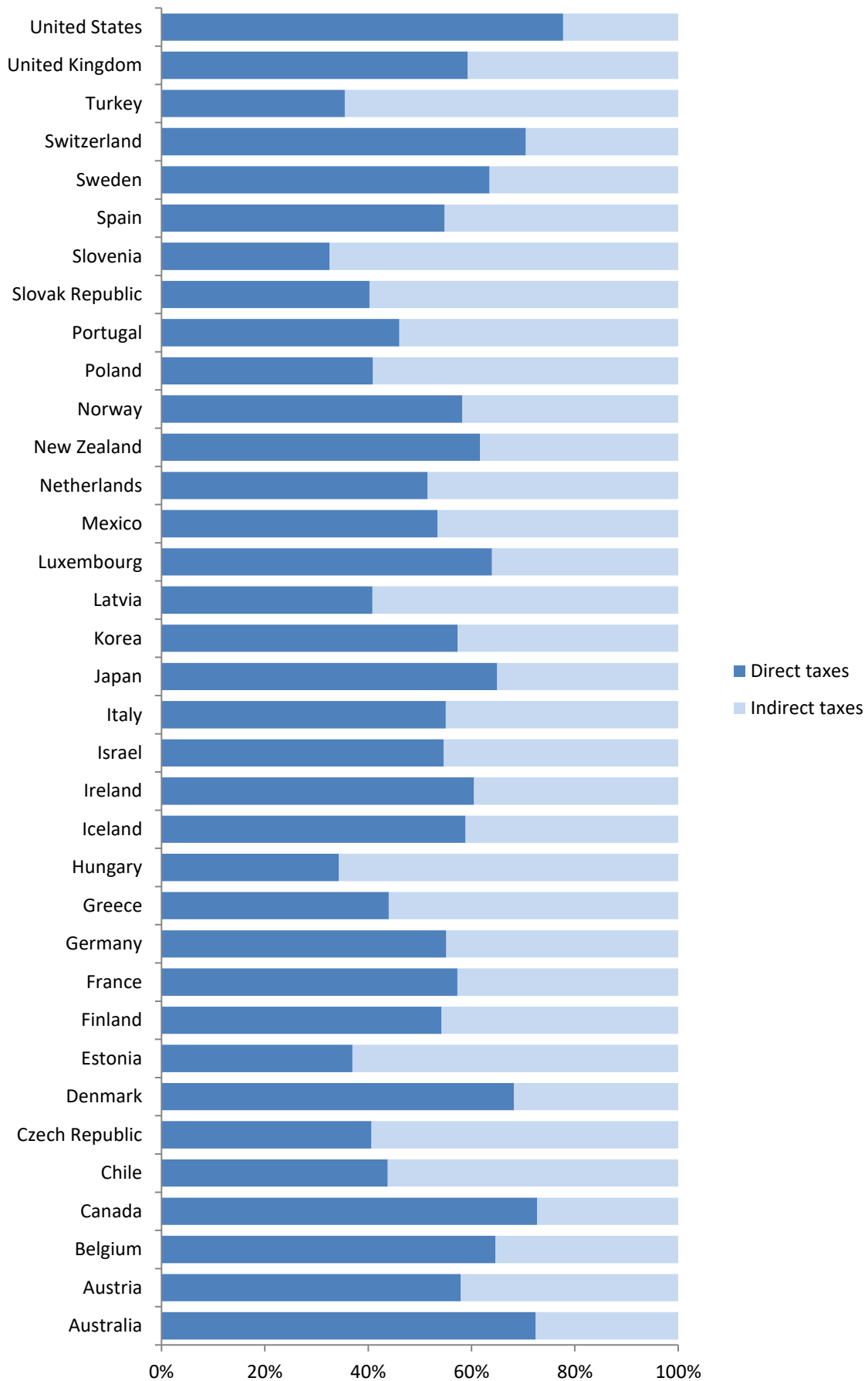
<sup>1</sup> Except for losses arising from the transfer of holdings in the capital or equity of other entities.

<sup>2</sup> Various durations of deferral apply for losses arising in taxable years beginning on or prior to 5 August 1997.

## 9 OECD: Percentage of direct and indirect taxes (without social security contributions) 2015

Country	direct taxes	indirect taxes
Australia	72.3	27.5
Austria	57.7	41.9
Belgium	64.0	35.0
Canada	72.7	27.3
Chile	43.8	56.2
Czech Republic	40.3	58.8
Denmark	68.0	31.7
Estonia	37.0	63.0
Finland	54.0	45.6
France	57.1	42.6
Germany	54.7	44.6
Greece	43.8	55.8
Hungary	34.2	65.4
Iceland	58.9	41.1
Ireland	60.1	39.3
Israel	54.6	45.4
Italy	54.8	44.7
Japan	65.0	35.0
Korea	55.6	41.4
Latvia	39.2	56.9
Luxembourg	63.5	35.8
Mexico	53.4	46.6
Netherlands	50.7	47.8
New Zealand	61.7	38.4
Norway	58.2	41.8
Poland	40.6	58.6
Portugal	45.9	53.7
Slovak Republic	40.0	59.3
Slovenia	31.8	65.9
Spain	54.4	44.9
Sweden	63.2	36.3
<b>Switzerland</b>	<b>70.5</b>	<b>29.5</b>
Turkey	35.5	64.5
United Kingdom	58.9	40.5
United States	77.8	22.2
<b>Unweighted Average</b>	<b>54.1</b>	<b>45.3</b>
<b>OECD Total</b>		

### Percentage of direct and indirect taxes (social security contributions excluded) 2015



Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing, Tables 4.1 – 4.70.

## 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
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
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
2014	73.1	26.9	57.7	42.3	64.6	35.4	72.8	27.2
2015	72.3	27.5	57.7	41.9	64.0	35.0	72.7	27.3

Country	Chile		Czech Rep.		Denmark		Estonia	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
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	33.0	39.4	68.2
2014	40.2	59.8	40.9	59.1	69.7	30.3	36.1	63.9
2015	43.8	56.2	40.3	58.8	68.0	31.7	37.0	63.0

## 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
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
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	49.5	61.1	44.7	56.6	47.3	40.4	53.5
2014	53.6	46.4	57.5	42.5	54.9	45.1	38.9	61.1
2015	54.0	45.6	57.1	42.6	54.7	44.6	43.8	55.8

Country	Hungary		Iceland		Ireland		Israel	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
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		
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	70.5	66.2	42.7	64.1	44.8	59.0	51.9
2014	33.7	66.3	59.5	40.5	59.1	40.9	52.9	47.1
2015	34.2	65.4	58.9	41.1	60.1	39.3	54.6	45.4



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

Country	Italy		Japan		Korea		Latvia		
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect		
1970	37.6	62.4	71.2	28.8					
1975	45.8	54.2	75.5	24.5	34.3	65.7			
1980	57.3	42.7	76.6	23.4	34.4	65.6			
1985	61.1	38.9	79.5	20.5	36.6	63.4			
1990	58.3	41.7	81.4	18.6	48.3	51.7			
1995	60.1	39.9	75.8	24.2	50.5	49.5			
2000	52.4	47.2	70.2	30.1	49.6	50.4			
2005	62.5	37.5	76.9	23.1	52.5	47.5			
2006	64.2	35.8	77.9	22.1	54.5	45.5			
2007	55.4	44.6	71.4	28.6	56.6	43.4			
2008	56.4	43.6	70.2	29.8	55.2	44.8			
2009	57.2	42.8	67.2	32.8	52.6	47.4			
2010	55.1	44.9	67.8	32.2	51.6	48.4			
2011	54.4	45.1	68.1	31.9	54.8	45.2			
2012	56.1	43.5	68.8	31.2	54.1	45.9			
2013	57.2	44.6	75.9	32.8	55.6	46.9			
2014	55.2	44.8	66.8	33.2	55.3	44.7			
2015	54.8	44.7	65.0	35.0	55.6	41.4	39.2	56.9	

Country	Luxembourg		Mexico		Netherland		New Zealand		
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
1970	71.3	28.7			56.7	43.3	72.8	27.2	
1975	70.4	29.6			60.3	39.7	75.8	24.2	
1980	70.2	29.8	38.2	61.8	58.8	41.2	77.7	22.3	
1985	68.0	32.0	26.8	73.2	53.5	46.5	76.9	23.1	
1990	67.5	32.5	34.6	65.4	57.4	42.6	66.3	33.7	
1995	62.9	37.1	32.3	67.7	52.2	47.8	66.7	33.3	
2000	62.7	36.8	35.6	64.4	49.8	48.6	65.5	34.5	
2005	59.8	40.2	32.0	68.0	50.6	49.4	67.9	32.1	
2006	61.2	38.8	32.8	67.2	50.8	49.2	67.3	32.7	
2007	62.1	37.9	36.3	63.7	51.6	48.4	68.3	31.7	
2008	60.8	39.2	31.4	68.6	50.5	49.5	66.2	33.8	
2009	60.3	39.7	38.2	61.8	50.7	49.3	63.4	36.6	
2010	61.8	38.2	36.5	63.5	50.4	49.6	60.5	39.5	
2011	61.3	38.5	35.4	64.6	49.0	49.5	60.2	39.8	
2012	60.0	39.9	34.6	65.4	48.1	50.3	61.7	38.3	
2013	64.6	43.2	41.3	63.3	49.7	53.1	64.6	40.2	
2014	59.5	40.5	53.1	46.9	49.5	50.5	62.3	38.9	
2015	63.5	35.8	53.4	46.6	50.7	47.8	61.7	38.4	

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

Country	Norway		Poland		Portugal		Slovak Rep.	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
1970	48.6	51.4			38.0	62.0		
1975	48.8	51.2			34.3	65.7		
1980	54.4	45.6			33.7	66.3		
1985	51.9	48.1			40.6	59.4		
1990	50.9	49.1			38.4	61.6		
1995	49.6	50.4	49.2	50.8	39.4	60.6		
2000	55.6	44.4	48.1	51.9	44.7	54.6	39.0	60.9
2005	64.9	35.1	38.8	61.2			33.0	68.0
2006	65.9	34.1	39.9	60.1	39.6	60.4	35.1	64.9
2007	64.2	35.8	40.6	59.4	44.0	56	35.6	64.4
2008	67.7	32.3	42	58	44.5	55.5	38.4	61.6
2009	63.6	36.4	41.4	58.6	45.3	54.7	34.6	65.4
2010	64.4	35.6	38.4	61.6	43.2	56.8	34.6	65.4
2011	65.9	34.1	38.2	61.4	44.0	55.6	33.7	64.9
2012	66.0	34.0	40.7	58.8	43.4	56.2	35.7	63.2
2013	65.1	36.2	41.7	61.8	55.2	59.0	45.5	73.3
2014	61.4	38.6	40.3	59.7	46.8	53.2	39.5	60.5
2015	58.2	41.8	40.6	58.6	45.9	53.7	40.0	59.3

Country	Slovenia		Spain		Sweden		Switzerland	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
1970			42.7	57.3	66.7	33.3	64.8	35.2
1975			54.0	46.0	69.5	30.5	71.9	28.1
1980			59.3	40.7	66.1	33.9	70.5	29.5
1985			50.7	49.3	64.4	35.6	72.1	27.9
1990			56.1	43.9	65.8	34.2	72.8	27.2
1995			54.5	45.5	65.5	34.5	70.5	29.5
2000			52.9	46.4	70.7	28.9	70.3	29.7
2005			57.4	43.3	64.1	35.9	69.0	31.0
2006			59.2	40.8	64.7	35.3	70.0	30.0
2007			61.4	38.6	63.7	36.3	70.5	29.5
2008	42.2	57.8	59.6	40.4	62.8	37.2	71.8	28.2
2009	37.6	62.4	60.6	39.4	61.4	38.6	71.7	28.3
2010	37.2	62.9	55.9	44.1	60.4	39.6	70.4	29.6
2011	36.5	62.7	56.1	43.2	61.5	38.1	70.5	29.5
2012	35.3	64.0	56.3	43.0	61.4	38.2	69.5	30.5
2013	33.0	68.1	56.0	44.9	65.2	39.2	71.7	30.3
2014	32.8	67.2	54.8	45.2	62.8	37.2	69.6	29.9
2015	31.8	65.9	54.4	44.9	63.2	36.3	70.5	29.5

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

Country	Turkey		UK		United States	
	Direct	Indirect	Direct	Indirect	Direct	Indirect
1970	47.3	52.7	66.5	33.5	76.2	23.8
1975	54.4	45.6	69.2	30.8	75.4	24.6
1980	66.6	33.4	65.0	35.0	77.4	22.6
1985	48.5	51.5	62.1	37.9	74.9	25.1
1990	44.5	55.5	58.0	42.0	76.6	23.4
1995	35.7	64.3	57.6	42.4	76.1	23.9
2000	38.0	62.1	60.8	68.6	79.5	20.5
2005	32.4	67.6	62.5	37.5	76.9	23.1
2006	32.4	67.6	64.2	35.8	77.9	22.1
2007	35.1	64.9	64.1	35.9	78.4	21.6
2008	36.7	63.3	64.2	35.8	76.5	23.5
2009	36.7	63.6	63.7	36.3	74.5	25.5
2010	34.0	66.0	61.7	38.3	75.8	24.2
2011	34.7	65.3	59.0	40.3	76.3	23.7
2012	35.8	64.2	58.7	40.7	76.9	23.1
2013	35.8	64.5	61.0	42.2	76.9	25.4
2014	36.4	63.6	58.9	41.1	77.1	22.9
2015	35.5	64.5	58.9	40.5	77.8	22.2

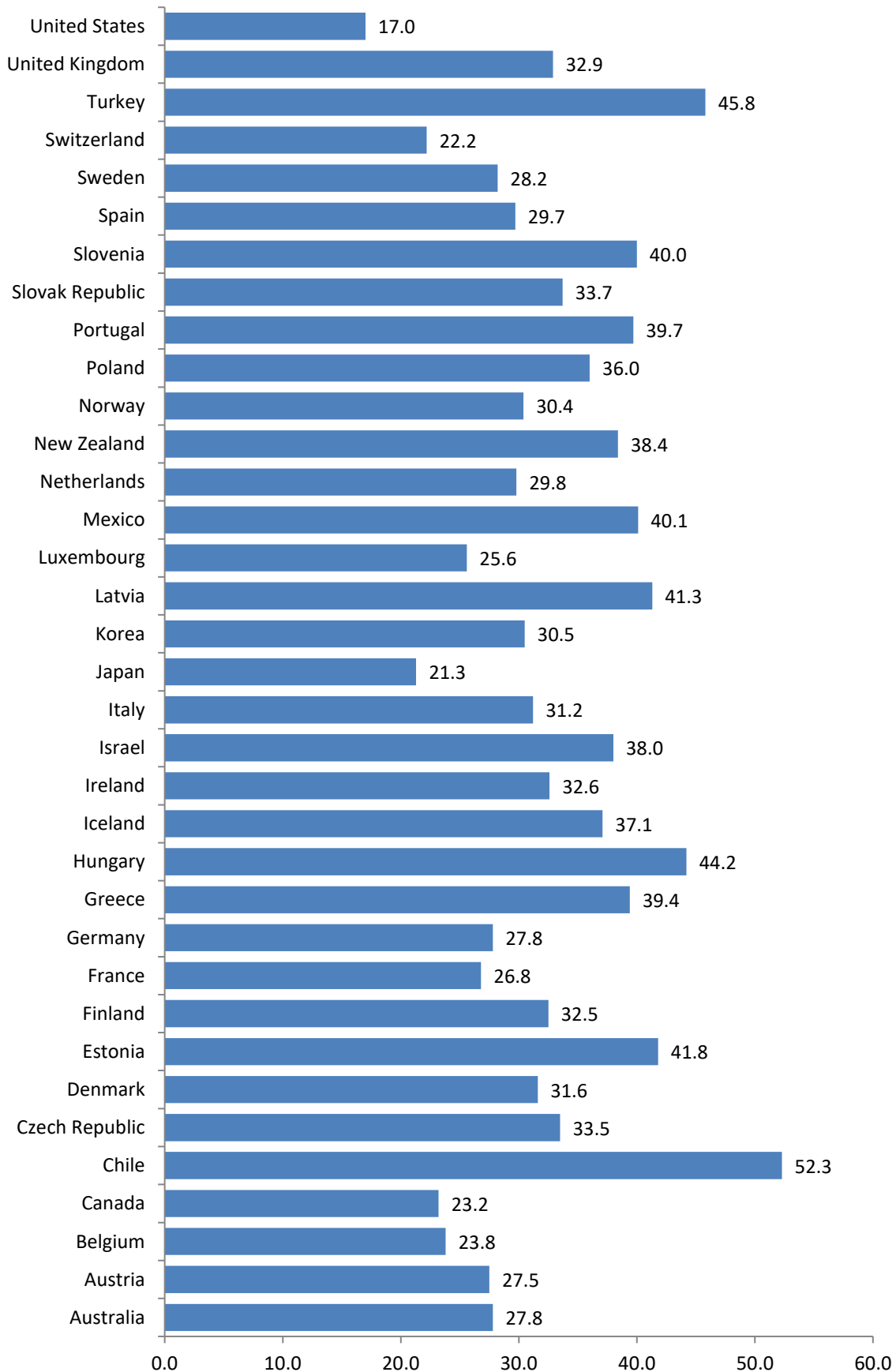
Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing. Tables 4.1 – 4.70.

## 15 OECD: Indirect taxes as a percentage of total tax revenue<sup>1</sup> 2015 (social security included)

Country	percentage
Australia	27.8
Austria	27.5
Belgium	23.8
Canada	23.2
Chile	52.3
Czech Republic	33.5
Denmark	31.6
Estonia	41.8
Finland	32.5
France	26.8
Germany	27.8
Greece	39.4
Hungary	44.2
Iceland	37.1
Ireland	32.6
Israel	38.0
Italy	31.2
Japan	21.3
Korea	30.5
Latvia	41.3
Luxembourg	25.6
Mexico	40.1
Netherlands	29.8
New Zealand	38.4
Norway	30.4
Poland	36.0
Portugal	39.7
Slovak Republic	33.7
Slovenia	40.0
Spain	29.7
Sweden	28.2
<b>Switzerland</b>	<b>22.2</b>
Turkey	45.8
United Kingdom	32.9
United States	17.0
<b>Unweighted Average</b>	<b>33.0</b>
<b>OECD Total</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) 2015



Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing, Table 3.4.

## 16 OECD: Tax revenue of main headings<sup>1</sup> as percentage of GDP 2015

Country	1000	2000	3000	4000	5000	6000
Australia	16.0	-	1.4	3.0	7.8	-
Austria	13.2	14.7	3.0	0.6	11.9	0.2
Belgium	16.0	14.3	-	3.5	10.7	-
Canada	15.3	4.8	0.7	3.8	7.4	-
Chile	7.5	1.4	-	0.9	11.1	0.4
Czech Republic	7.2	14.4	-	0.5	11.2	-
Denmark	29.0	0.1	0.3	1.9	14.5	-
Estonia	7.9	11.3	-	0.3	14.2	-
Finland	15.4	12.7	-	1.4	14.2	-
France	10.6	16.8	1.6	4.0	11.0	1.1
Germany	11.6	14.0	-	1.1	10.3	-
Greece	8.2	10.7	-	3.1	14.3	-
Hungary	7.1	12.6	0.6	1.3	17.1	0.2
Iceland	17.2	3.6	0.3	2.0	11.9	1.7
Ireland	9.9	3.9	0.1	1.5	7.5	-
Israel	9.8	5.1	1.2	3.3	11.9	-
Italy	13.8	13.0	-	2.8	11.8	1.7
Japan	9.6	12.1	-	2.5	6.4	0.1
Korea	7.2	6.6	0.1	2.7	7.4	0.7
Latvia	7.5	8.3	-	1.0	12.0	-
Luxembourg	13.4	10.7	-	3.3	9.4	0.1
Mexico	6.8	2.2	0.4	0.3	6.3	0.2
Netherlands	10.4	14.1	-	1.4	11.1	0.1
New Zealand	18.3	-	-	2.0	12.7	-
Norway	15.1	10.5	-	1.1	11.6	-
Poland	6.5	12.5	0.2	1.4	11.7	0.0
Portugal	10.4	9.0	-	1.3	13.3	0.5
Slovak Republic	7.0	13.8	-	0.4	10.9	-
Slovenia	6.6	14.5	0.1	0.6	14.6	-
Spain	9.6	11.4	-	2.6	10.0	-
Sweden	15.5	9.7	4.6	1.0	12.2	-
<b>Switzerland</b>	<b>12.9</b>	<b>6.8</b>	<b>-</b>	<b>1.9</b>	<b>6.0</b>	<b>0.1</b>
Turkey	5.1	7.3	-	1.2	11.1	0.4
United Kingdom	11.5	6.1	-	4.1	10.7	-
United States	12.9	6.2	-	2.7	4.5	-
<b>Unweighted Average</b>	<b>11.5</b>	<b>9.0</b>	<b>0.4</b>	<b>1.9</b>	<b>10.9</b>	<b>0.2</b>
<b>OECD Total</b>						

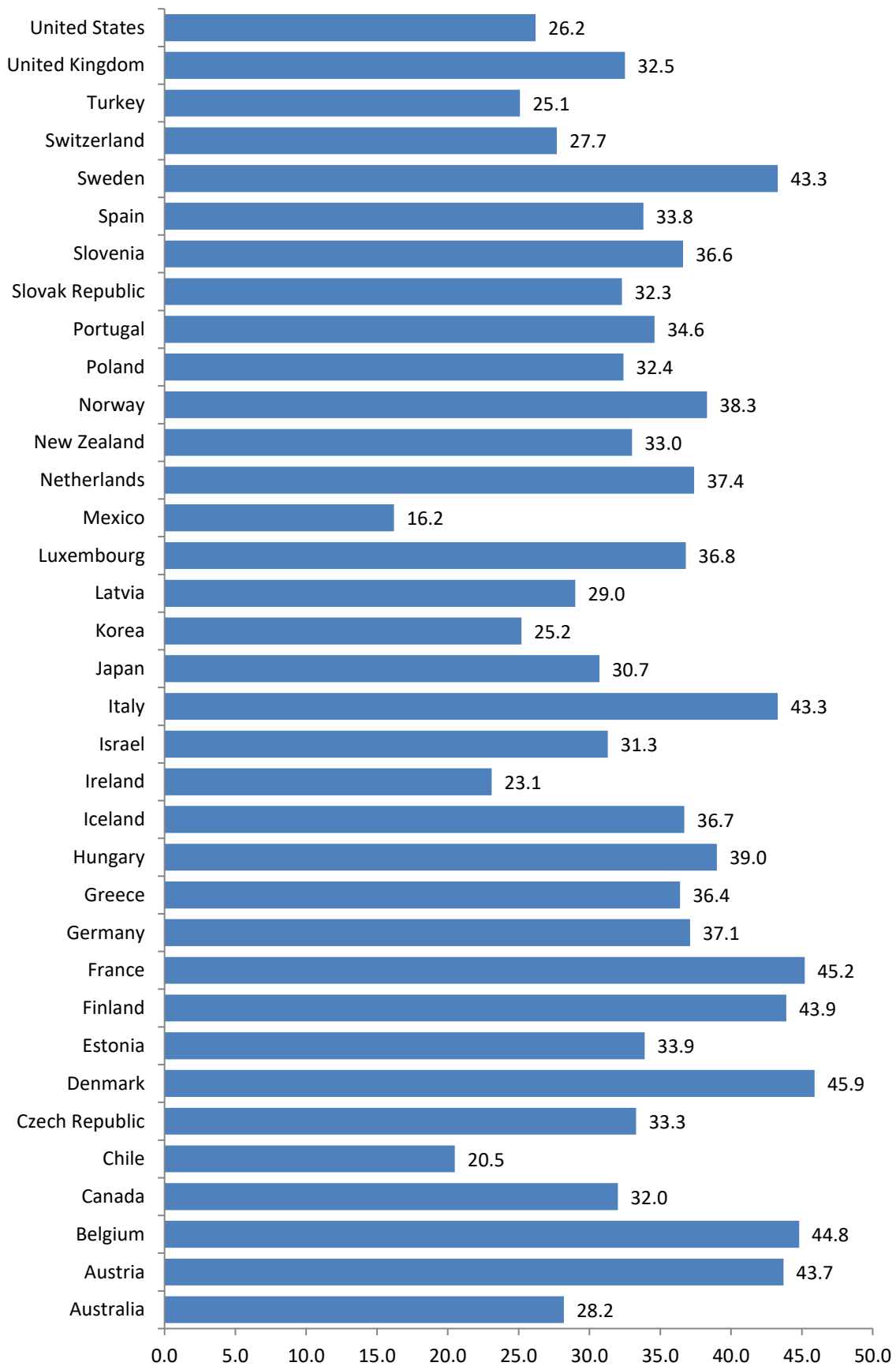
Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing. Table 3.3.

<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 2015

Country	2015
Australia	28.2
Austria	43.7
Belgium	44.8
Canada	32.0
Chile	20.5
Czech Republic	33.3
Denmark	45.9
Estonia	33.9
Finland	43.9
France	45.2
Germany	37.1
Greece	36.4
Hungary	39.0
Iceland	36.7
Ireland	23.1
Israel	31.3
Italy	43.3
Japan	30.7
Korea	25.2
Latvia	29.0
Luxembourg	36.8
Mexico	16.2
Netherlands	37.4
New Zealand	33.0
Norway	38.3
Poland	32.4
Portugal	34.6
Slovak Republic	32.3
Slovenia	36.6
Spain	33.8
Sweden	43.3
<b>Switzerland</b>	<b>27.7</b>
Turkey	25.1
United Kingdom	32.5
United States	26.2
<b>Unweighted Average</b>	<b>34.0</b>
<b>OECD Total</b>	

**Total tax revenue (social security contributions included) as percentage of GDP 2015**



Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing, Table 3.1.



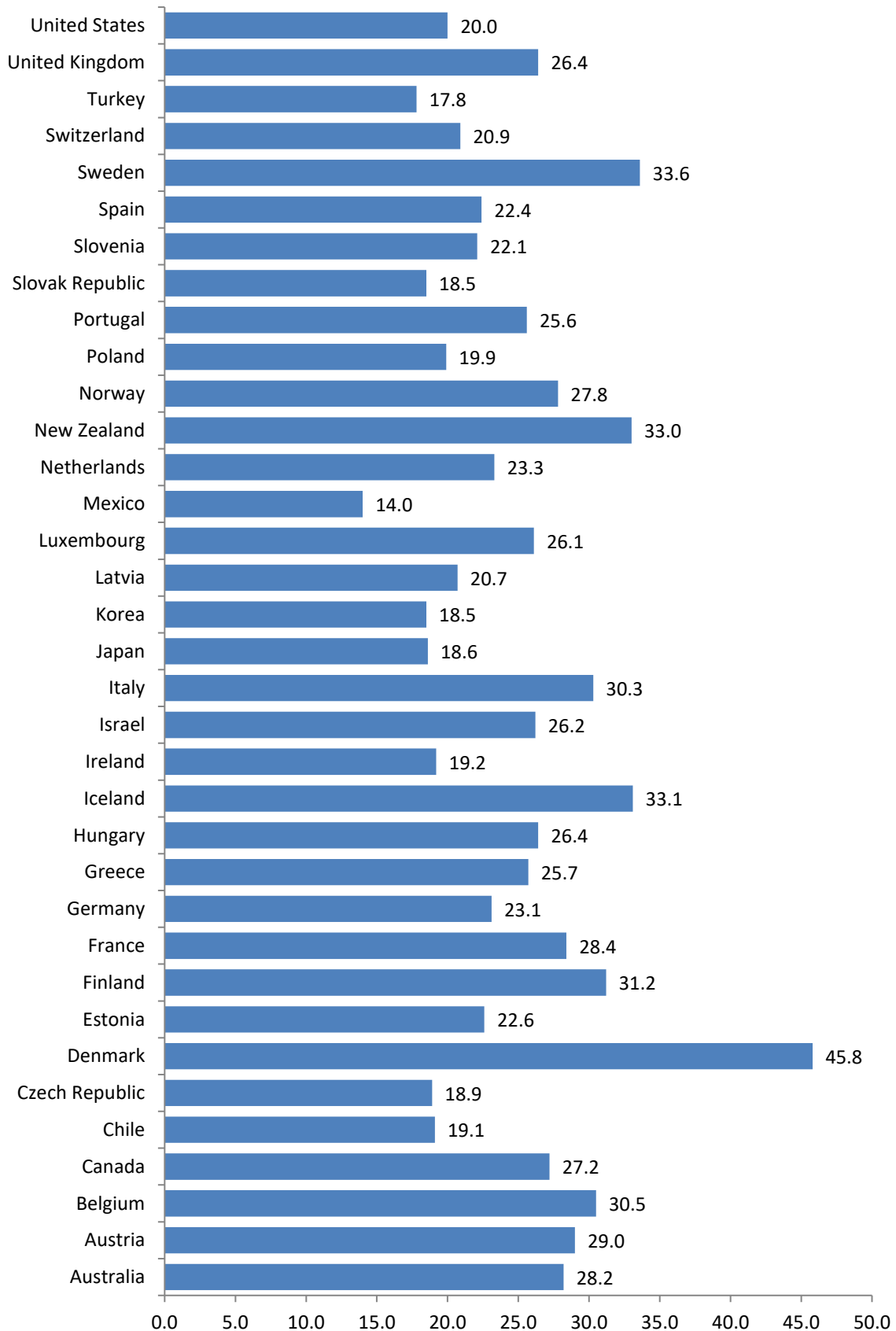
## 18 OECD: Total tax revenue<sup>1</sup> (excluding social security) as percentage of GDP 2015

Country	2015 <sup>2</sup>
Australia	28.2
Austria	29.0
Belgium	30.5
Canada	27.2
Chile	19.1
Czech Republic	18.9
Denmark	45.8
Estonia	22.6
Finland	31.2
France	28.4
Germany	23.1
Greece	25.7
Hungary	26.4
Iceland	33.1
Ireland	19.2
Israel	26.2
Italy	30.3
Japan	18.6
Korea	18.5
Latvia	20.7
Luxembourg	26.1
Mexico	14.0
Netherlands	23.3
New Zealand	33.0
Norway	27.8
Poland	19.9
Portugal	25.6
Slovak Republic	18.5
Slovenia	22.1
Spain	22.4
Sweden	33.6
<b>Switzerland</b>	<b>20.9</b>
Turkey	17.8
United Kingdom	26.4
United States	20.0
<b>Unweighted Average</b>	<b>25.0</b>
<b>OECD Total</b>	

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

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

**Total tax revenue (excluding social security contributions) as percentage of GDP 2015**



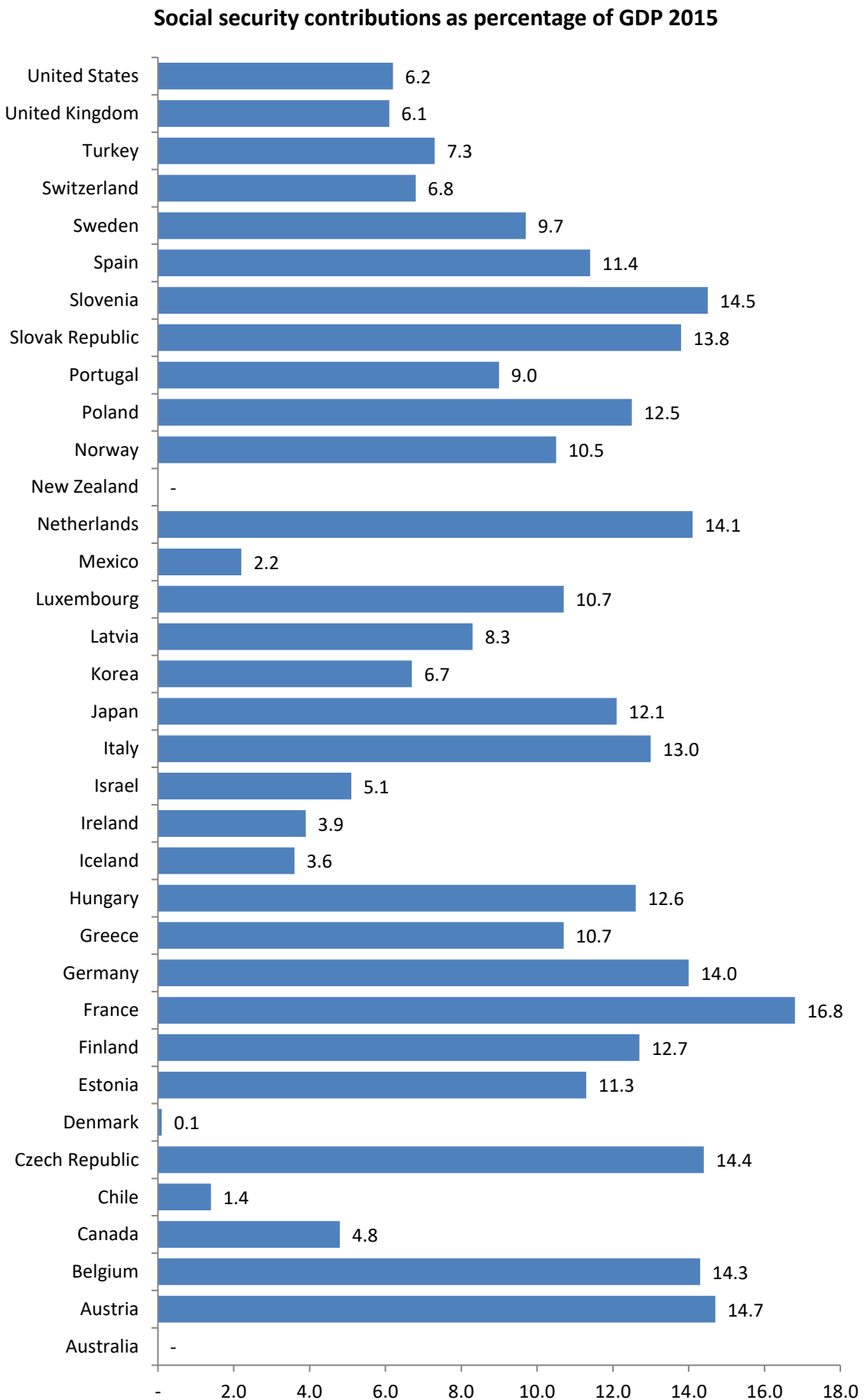
Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing. Tables 3.1 and 3.10.



## 19 OECD: Social security contributions as percentage of GDP<sup>1</sup> 2015

Country	2015
Australia	-
Austria	14.7
Belgium	14.3
Canada	4.8
Chile	1.4
Czech Republic	14.4
Denmark	0.1
Estonia	11.3
Finland	12.7
France	16.8
Germany	14.0
Greece	10.7
Hungary	12.6
Iceland	3.6
Ireland	3.9
Israel	5.1
Italy	13.0
Japan	12.1
Korea	6.7
Latvia	8.3
Luxembourg	10.7
Mexico	2.2
Netherlands	14.1
New Zealand	-
Norway	10.5
Poland	12.5
Portugal	9.0
Slovak Republic	13.8
Slovenia	14.5
Spain	11.4
Sweden	9.7
<b>Switzerland</b>	<b>6.8</b>
Turkey	7.3
United Kingdom	6.1
United States	6.2
<b>Unweighted Average</b>	<b>9.0</b>
<b>OECD Total</b>	

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



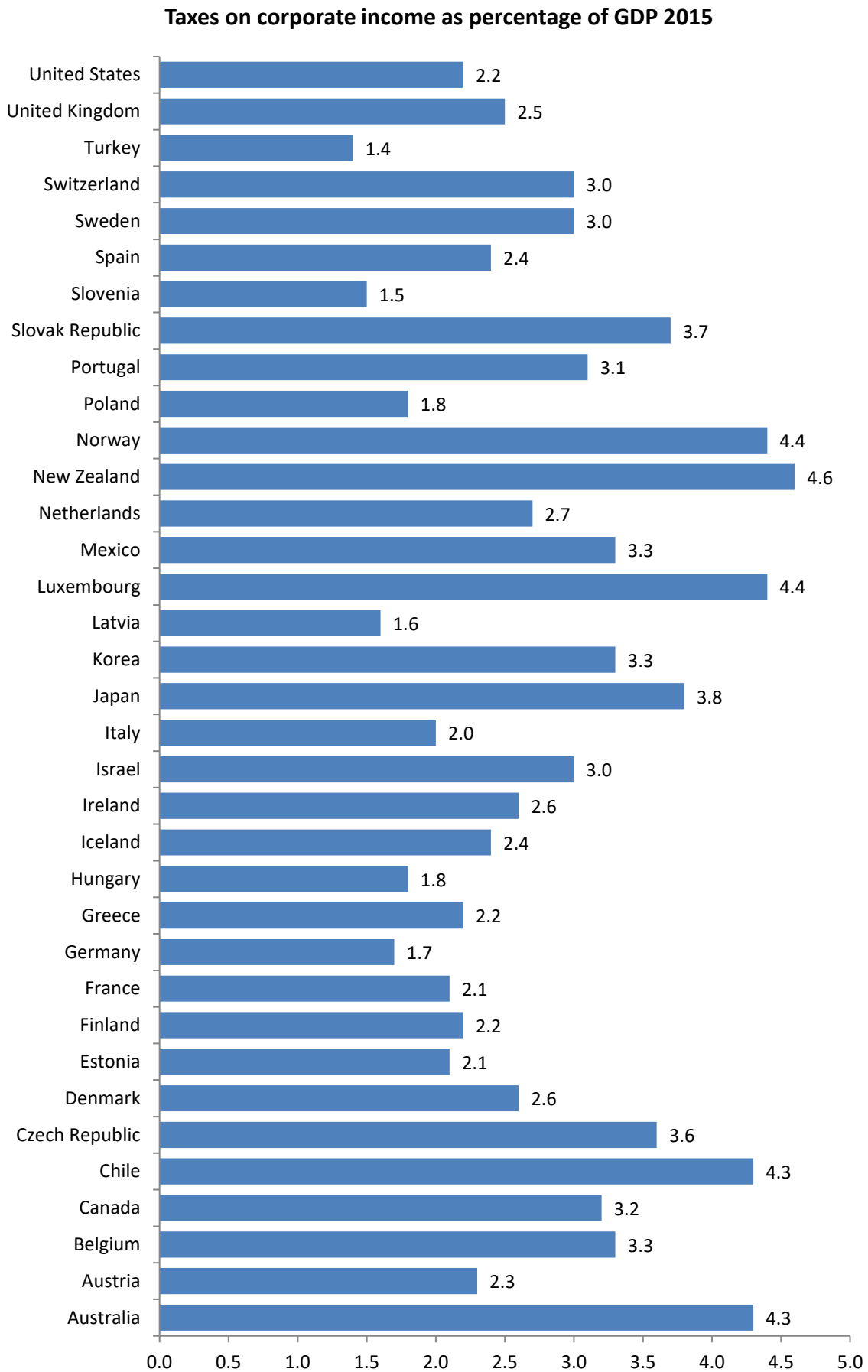
Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing. Table 3.10.



## 20 OECD: Taxes on corporate income<sup>1</sup> as percentage of GDP 2015

Country	2015
Australia	4.3
Austria	2.3
Belgium	3.3
Canada	3.2
Chile	4.3
Czech Republic	3.6
Denmark	2.6
Estonia	2.1
Finland	2.2
France	2.1
Germany	1.7
Greece	2.2
Hungary	1.8
Iceland	2.4
Ireland	2.6
Israel	3.0
Italy	2.0
Japan	3.8
Korea	3.3
Latvia	1.6
Luxembourg	4.4
Mexico	3.3
Netherlands	2.7
New Zealand	4.6
Norway	4.4
Poland	1.8
Portugal	3.1
Slovak Republic	3.7
Slovenia	1.5
Spain	2.4
Sweden	3.0
<b>Switzerland</b>	<b>3.0</b>
Turkey	1.4
United Kingdom	2.5
United States	2.2
<b>Unweighted Average</b>	<b>2.8</b>
<b>OECD Total</b>	

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



Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing. Table 3.9.

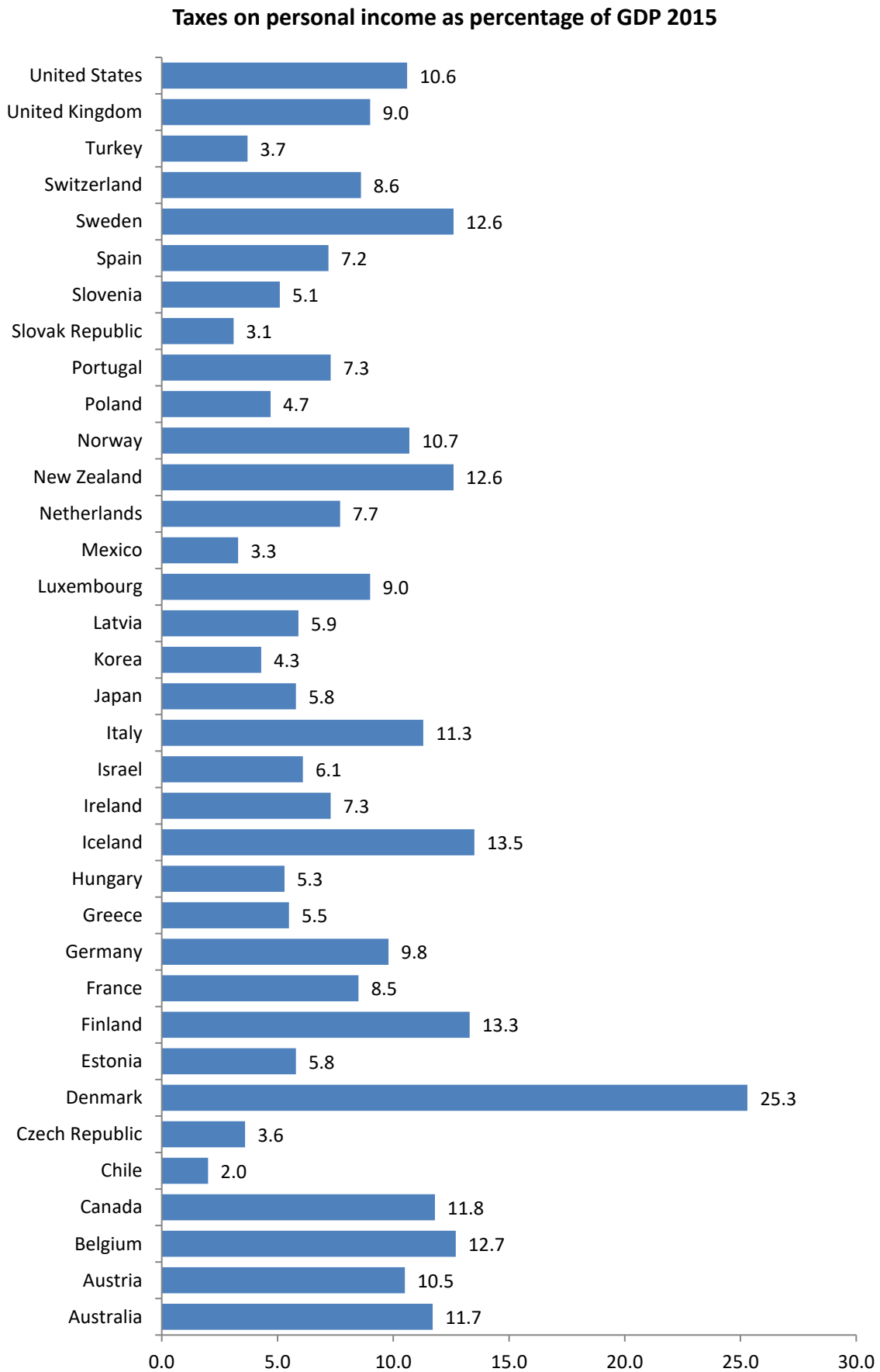




## 21 OECD: Taxes on personal income<sup>1</sup> as percentage of GDP 2015

Country	2015
Australia	11.7
Austria	10.5
Belgium	12.7
Canada	11.8
Chile	2.0
Czech Republic	3.6
Denmark	25.3
Estonia	5.8
Finland	13.3
France	8.5
Germany	9.8
Greece	5.5
Hungary	5.3
Iceland	13.5
Ireland	7.3
Israel	6.1
Italy	11.3
Japan	5.8
Korea	4.3
Latvia	5.9
Luxembourg	9.0
Mexico	3.3
Netherlands	7.7
New Zealand	12.6
Norway	10.7
Poland	4.7
Portugal	7.3
Slovak Republic	3.1
Slovenia	5.1
Spain	7.2
Sweden	12.6
<b>Switzerland</b>	<b>8.6</b>
Turkey	3.7
United Kingdom	9.0
United States	10.6
<b>Unweighted Average</b>	<b>8.4</b>
<b>OECD Total</b>	

<sup>1</sup> No. 1100 according to OECD classification.



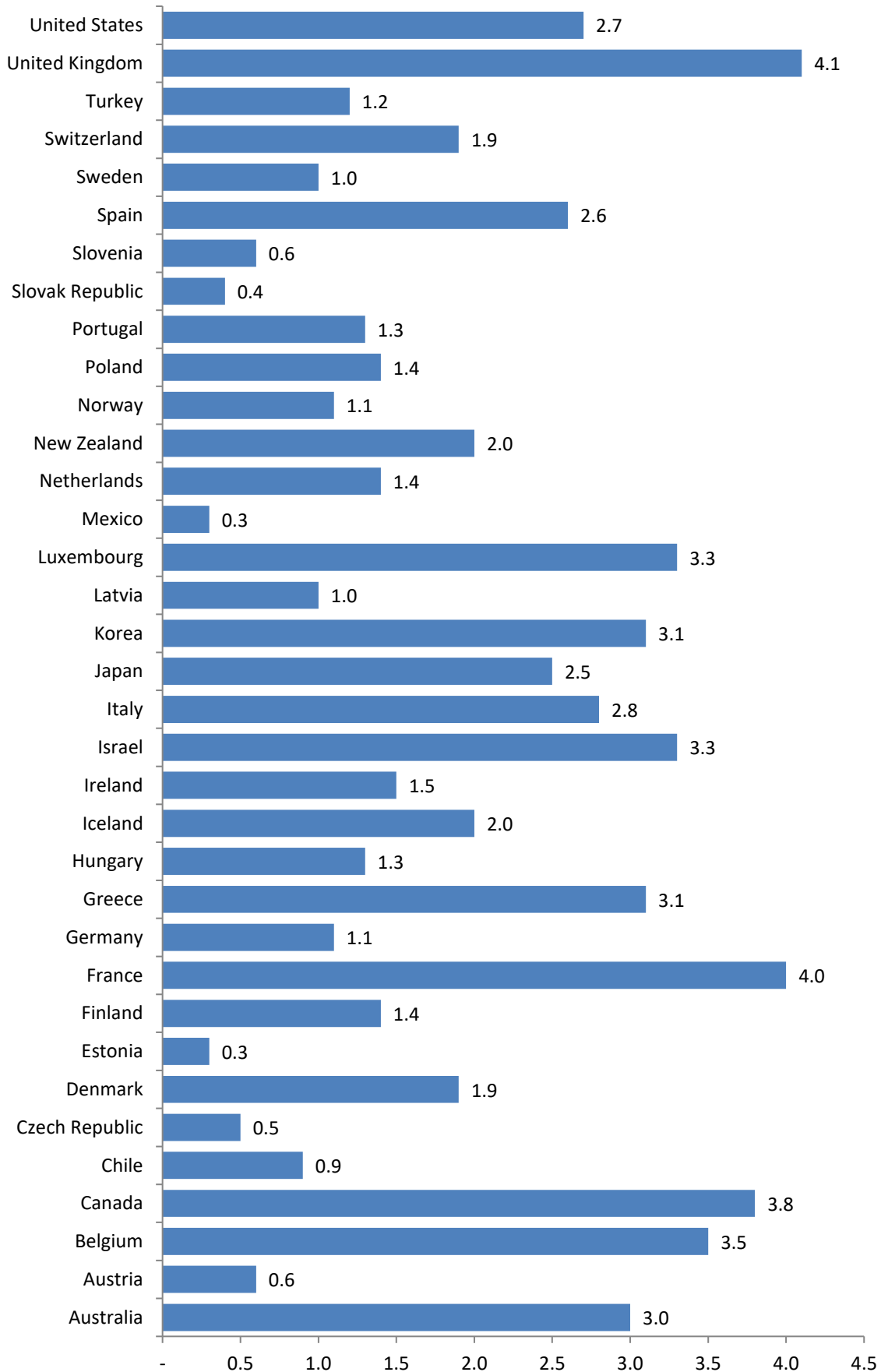


## 22 OECD: Taxes on property as percentage<sup>1</sup> of GDP 2015

Country	2015
Australia	3.0
Austria	0.6
Belgium	3.5
Canada	3.8
Chile	0.9
Czech Republic	0.5
Denmark	1.9
Estonia	0.3
Finland	1.4
France	4.0
Germany	1.1
Greece	3.1
Hungary	1.3
Iceland	2.0
Ireland	1.5
Israel	3.3
Italy	2.8
Japan	2.5
Korea	3.1
Latvia	1.0
Luxembourg	3.3
Mexico	0.3
Netherlands	1.4
New Zealand	2.0
Norway	1.1
Poland	1.4
Portugal	1.3
Slovak Republic	0.4
Slovenia	0.6
Spain	2.6
Sweden	1.0
<b>Switzerland</b>	<b>1.9</b>
Turkey	1.2
United Kingdom	4.1
United States	2.7
<b>Unweighted Average</b>	<b>1.9</b>
<b>OECD Total</b>	

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

### Taxes on property as percentage of GDP 2015



Source: OECD (2016), Revenue Statistics 1965-2015, OECD Publishing. Table 3.12.

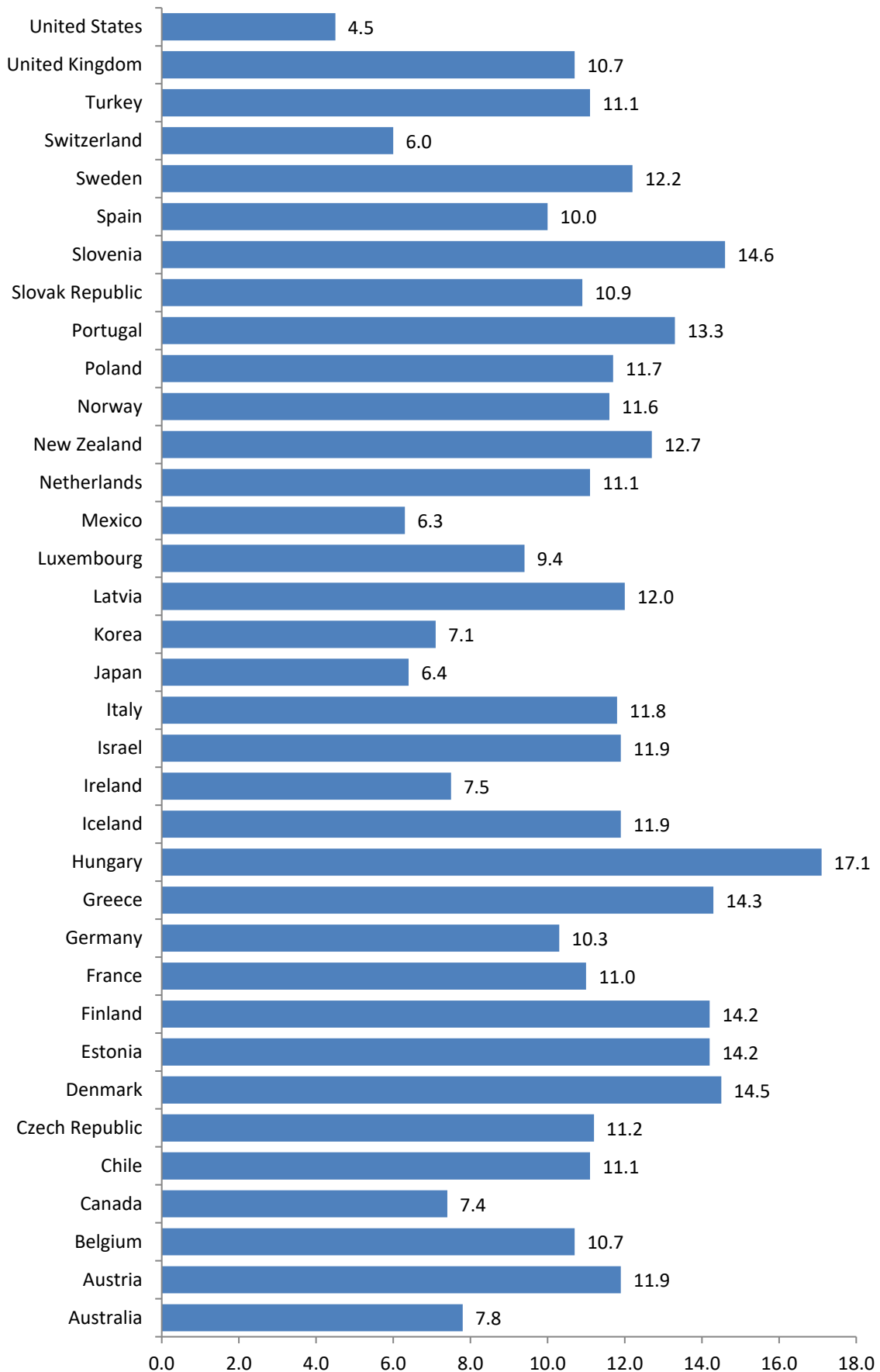
## 23 OECD: Taxes on goods and services<sup>1</sup> as percentage of GDP 2015

Country	2015
Australia	7.8
Austria	11.9
Belgium	10.7
Canada	7.4
Chile	11.1
Czech Republic	11.2
Denmark	14.5
Estonia	14.2
Finland	14.2
France	11.0
Germany	10.3
Greece	14.3
Hungary	17.1
Iceland	11.9
Ireland	7.5
Israel	11.9
Italy	11.8
Japan	6.4
Korea	7.1
Latvia	12.0
Luxembourg	9.4
Mexico	6.3
Netherlands	11.1
New Zealand	12.7
Norway	11.6
Poland	11.7
Portugal	13.3
Slovak Republic	10.9
Slovenia	14.6
Spain	10.0
Sweden	12.2
<b>Switzerland</b>	<b>6.0</b>
Turkey	11.1
United Kingdom	10.7
United States	4.5
<b>Unweighted Average</b>	<b>10.9</b>
<b>OECD Total</b>	

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



## Taxes on goods and services as percentage of GDP 2015

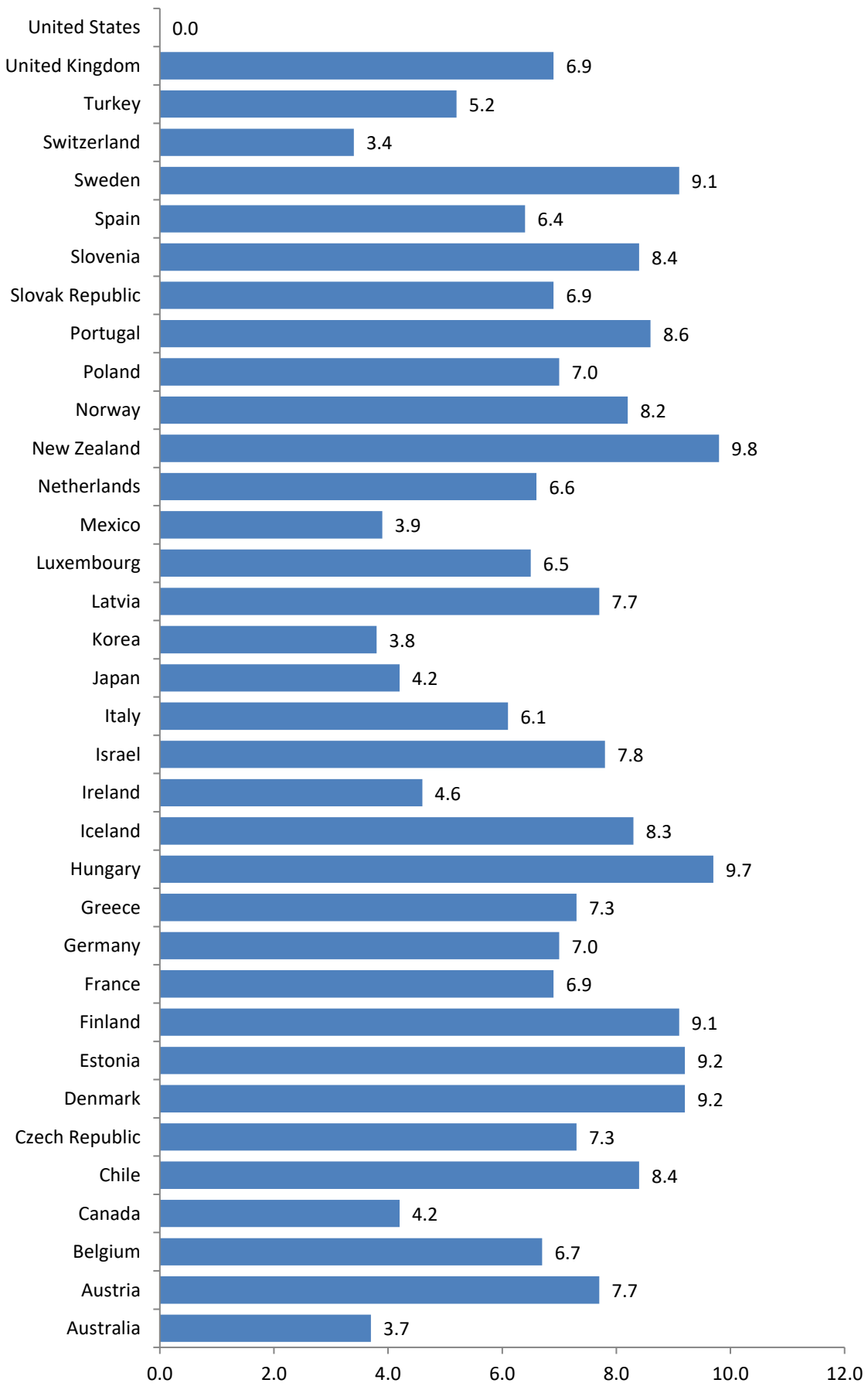


## 24 OECD: Rates of value added tax<sup>1</sup> as percentage of GDP 2015

Country	2015
Australia	3.7
Austria	7.7
Belgium	6.7
Canada	4.2
Chile	8.4
Czech Republic	7.3
Denmark	9.2
Estonia	9.2
Finland	9.1
France	6.9
Germany	7.0
Greece	7.3
Hungary	9.7
Iceland	8.3
Ireland	4.6
Israel	7.8
Italy	6.1
Japan	4.2
Korea	3.8
Latvia	7.7
Luxembourg	6.5
Mexico	3.9
Netherlands	6.6
New Zealand	9.8
Norway	8.2
Poland	7.0
Portugal	8.6
Slovak Republic	6.9
Slovenia	8.4
Spain	6.4
Sweden	9.1
<b>Switzerland</b>	<b>3.4</b>
Turkey	5.2
United Kingdom	6.9
United States	0.0
<b>Unweighted Average</b>	<b>6.7</b>
<b>OECD Total</b>	

<sup>1</sup> No. 5111 according to OECD classification.

## Rates of value added tax as percentage of GDP 2015



Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing, Table 3.14.

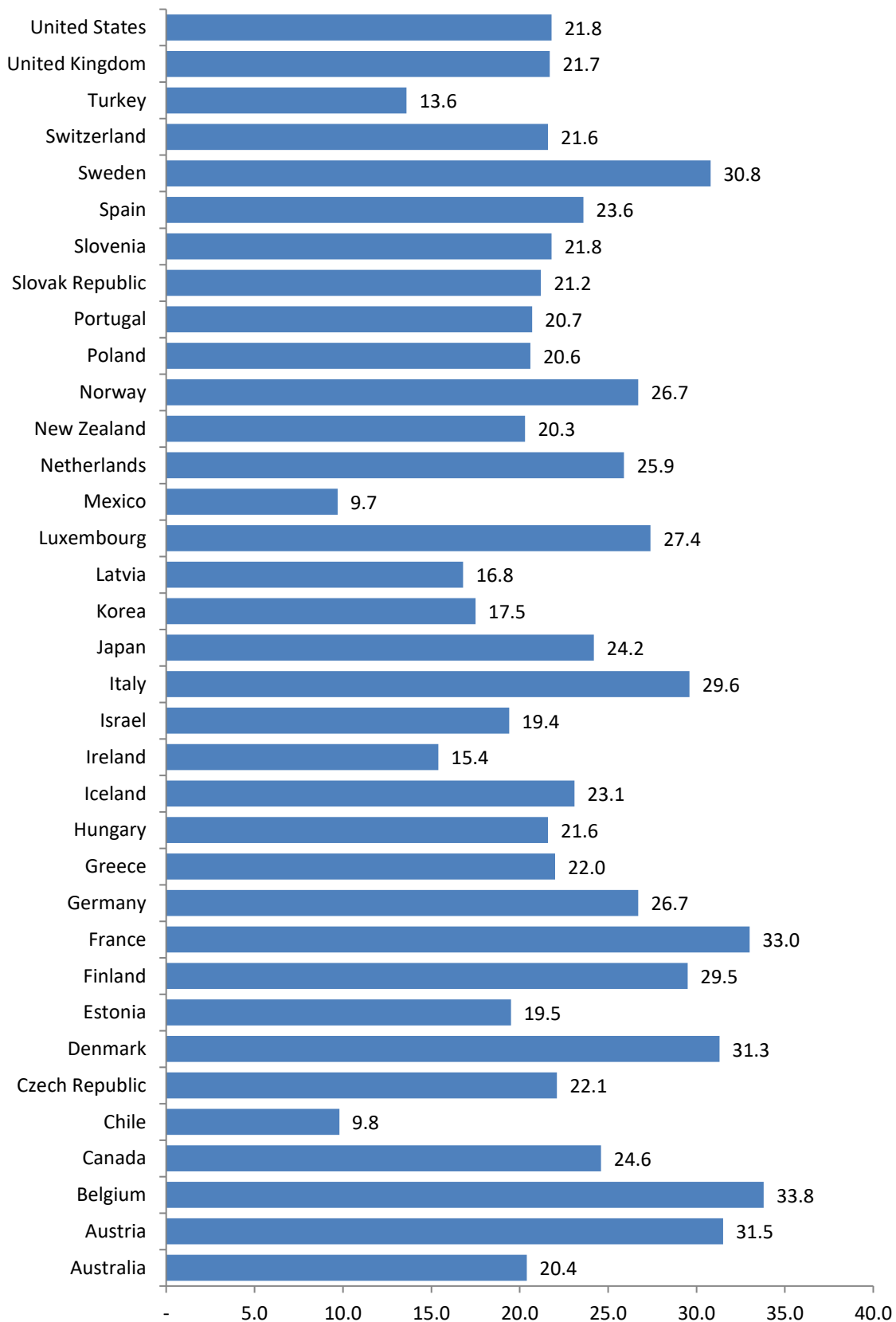


## 25 OECD: Direct taxes<sup>1</sup> as percentage of GDP (social security contributions included) 2015

Country	2015
Australia	20.4
Austria	31.5
Belgium	33.8
Canada	24.6
Chile	9.8
Czech Republic	22.1
Denmark	31.3
Estonia	19.5
Finland	29.5
France	33.0
Germany	26.7
Greece	22.0
Hungary	21.6
Iceland	23.1
Ireland	15.4
Israel	19.4
Italy	29.6
Japan	24.2
Korea	17.5
Latvia	16.8
Luxembourg	27.4
Mexico	9.7
Netherlands	25.9
New Zealand	20.3
Norway	26.7
Poland	20.6
Portugal	20.7
Slovak Republic	21.2
Slovenia	21.8
Spain	23.6
Sweden	30.8
<b>Switzerland</b>	<b>21.6</b>
Turkey	13.6
United Kingdom	21.7
United States	21.8
<b>Unweighted Average</b>	<b>22.8</b>
<b>OECD Total</b>	

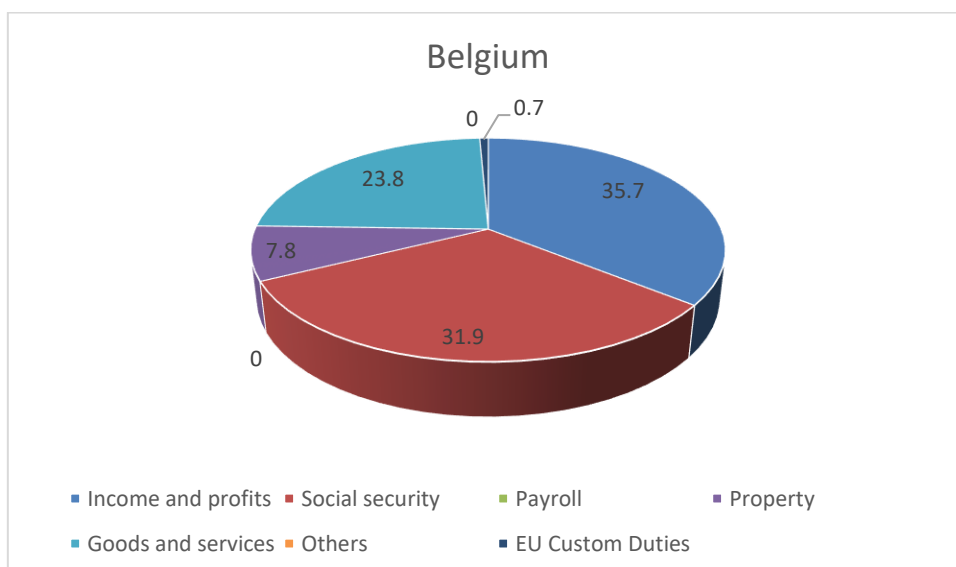
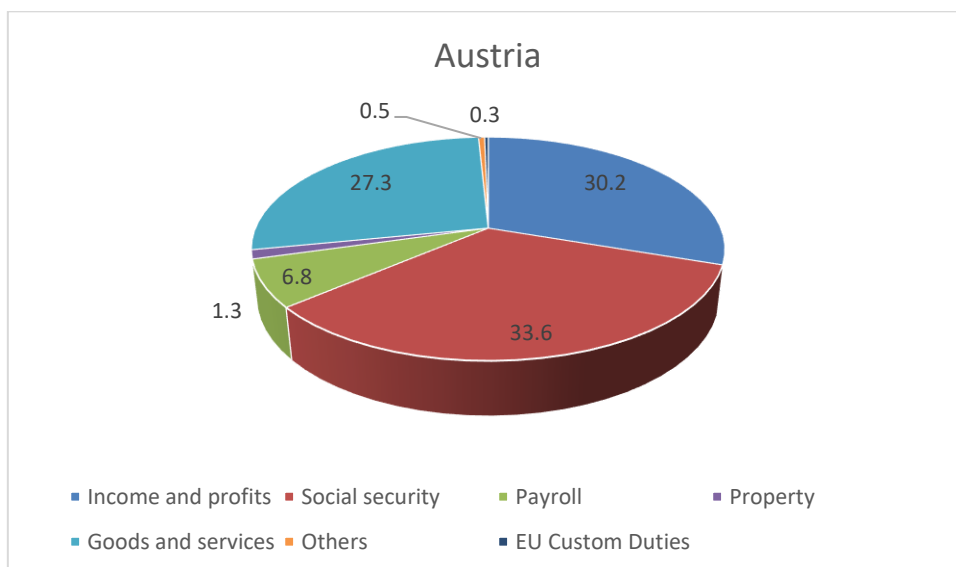
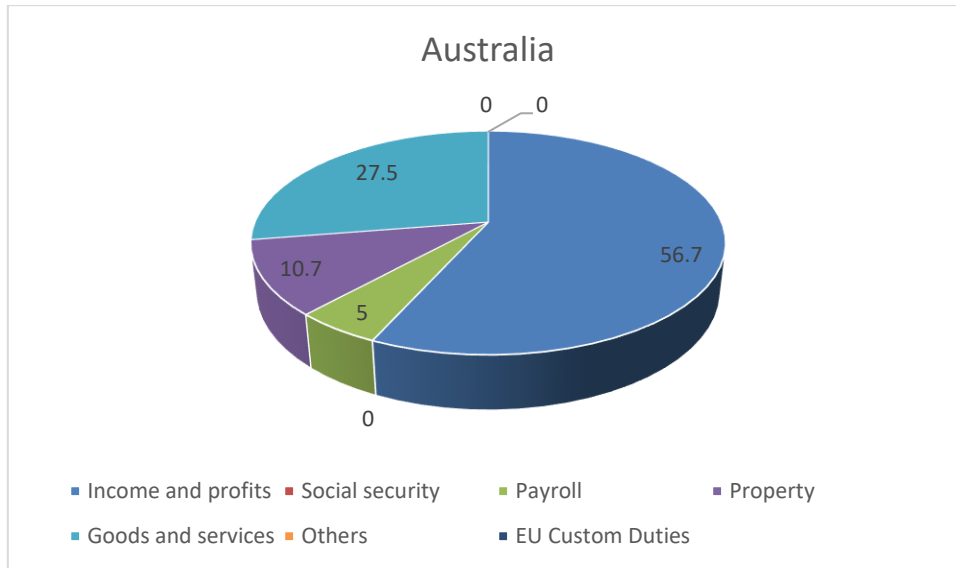
<sup>1</sup> No. 1000, 2000, 3000, 4000 according to OECD classification.

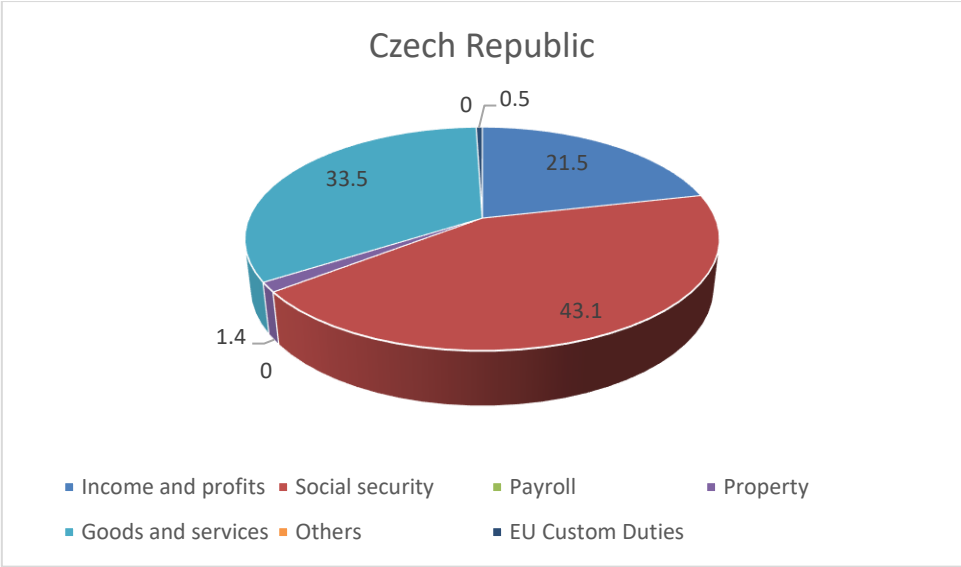
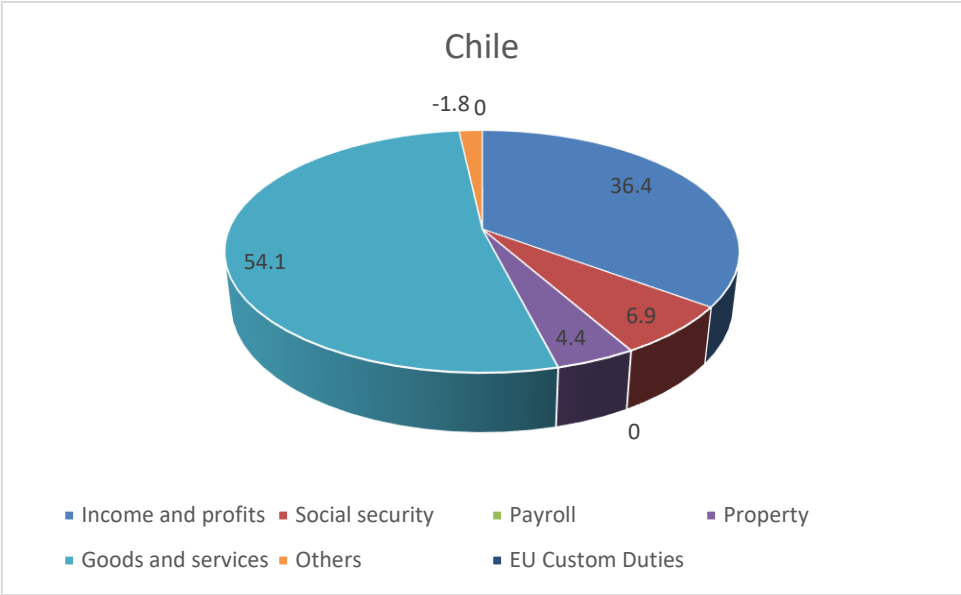
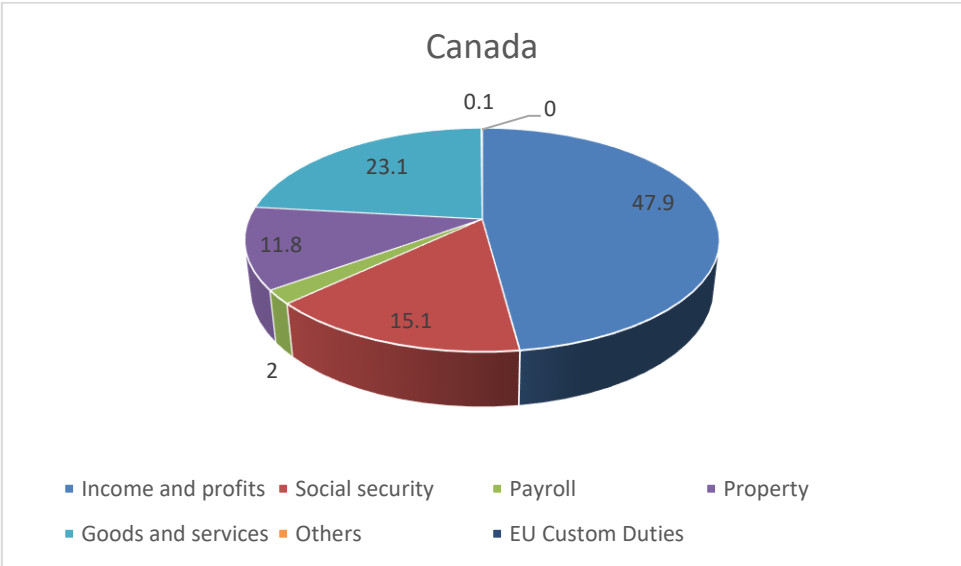
**Direct taxes as percentage of GDP (social security contributions included) 2015**



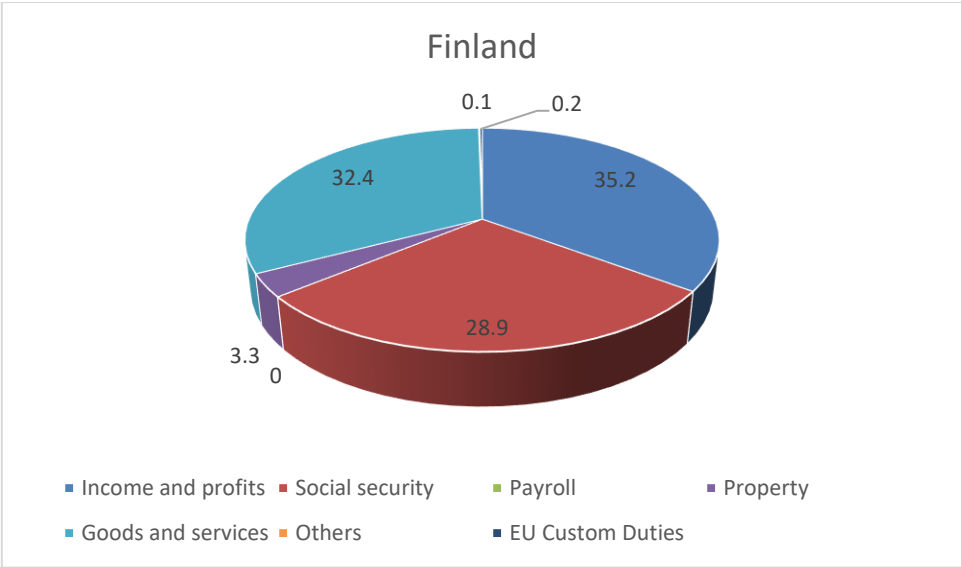
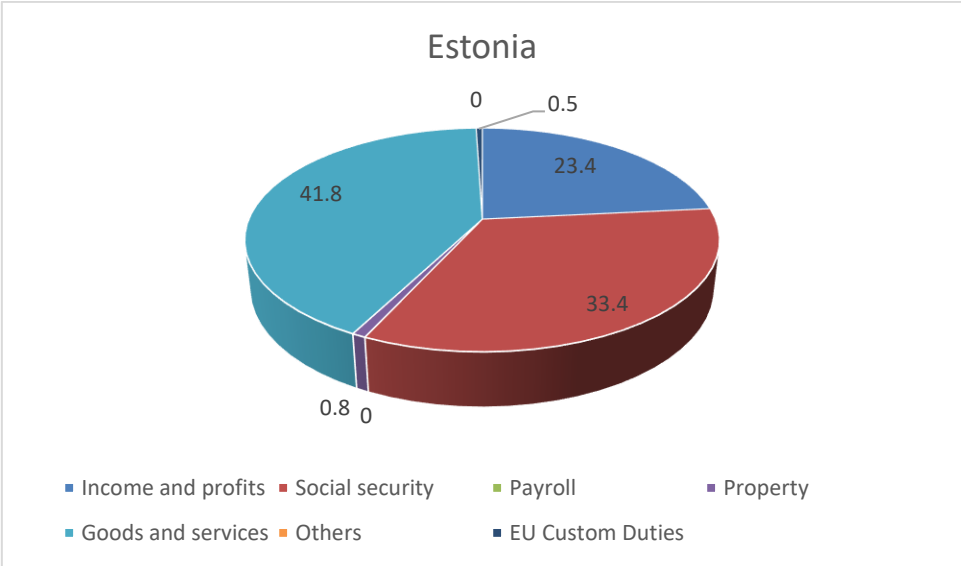
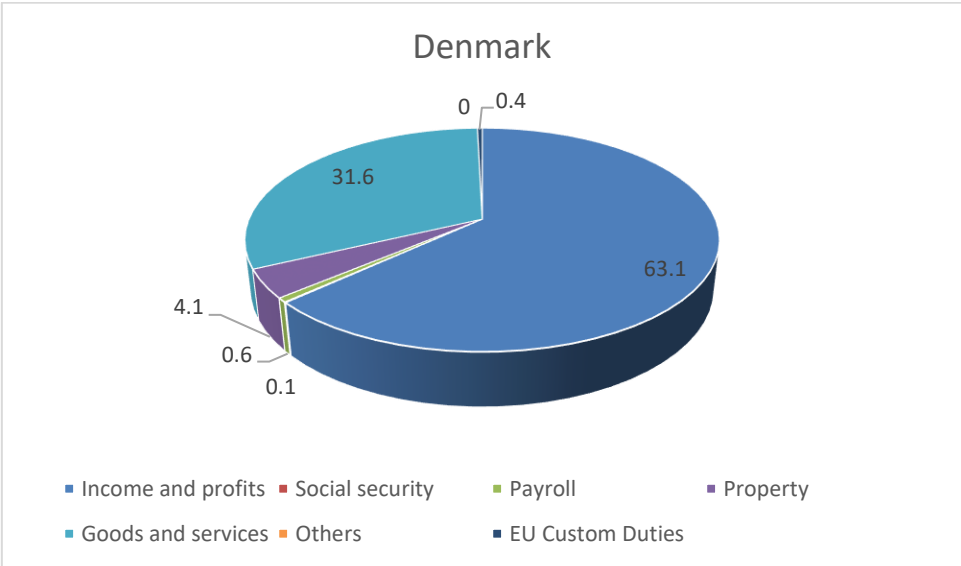
Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing. Table 3.3.

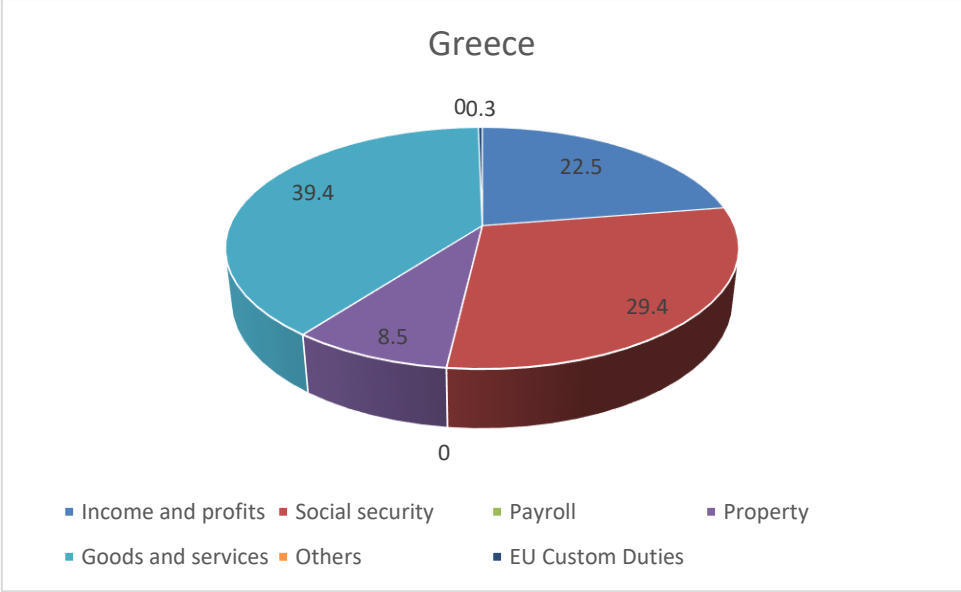
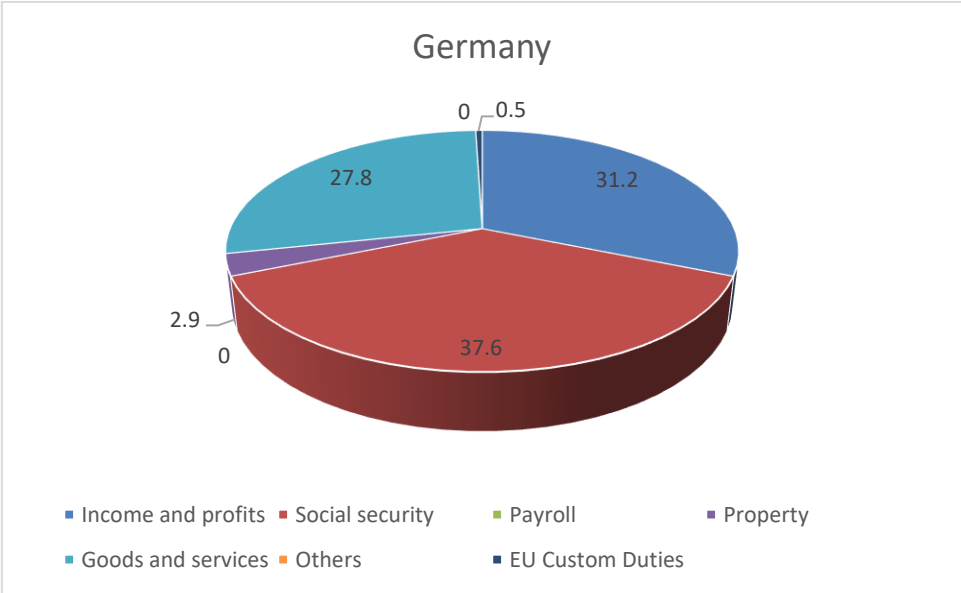
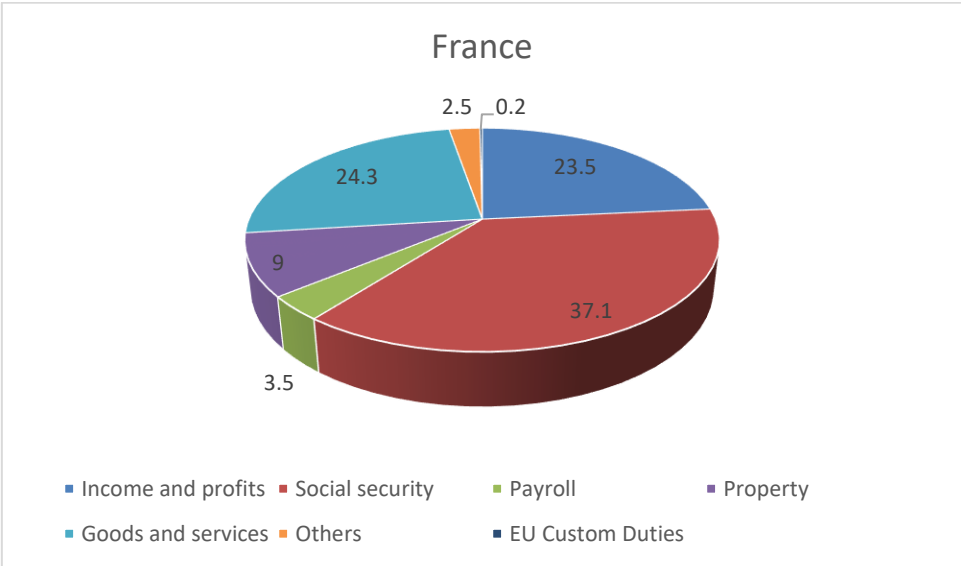
## 26 Main headings as percentage of total tax revenue 2015

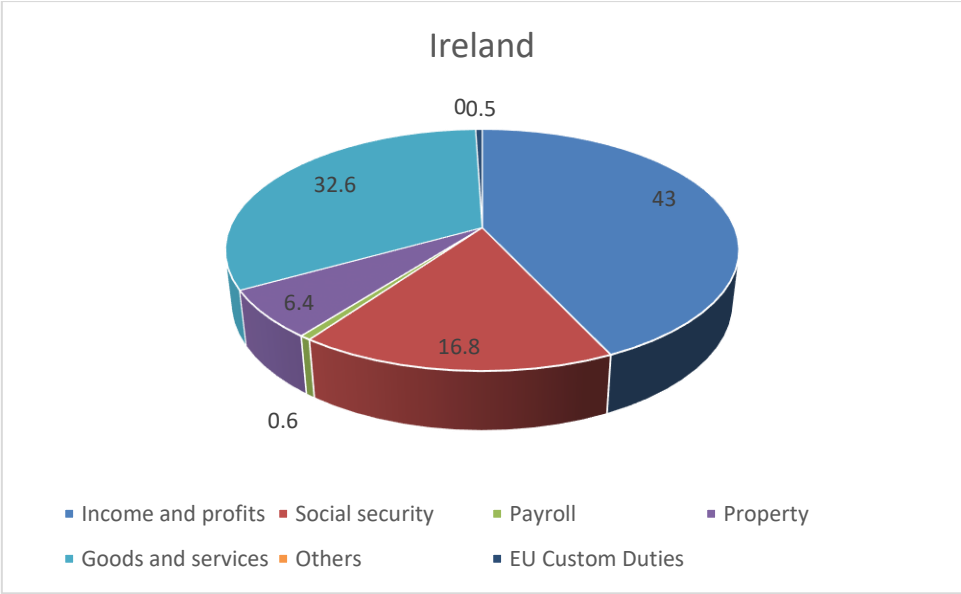
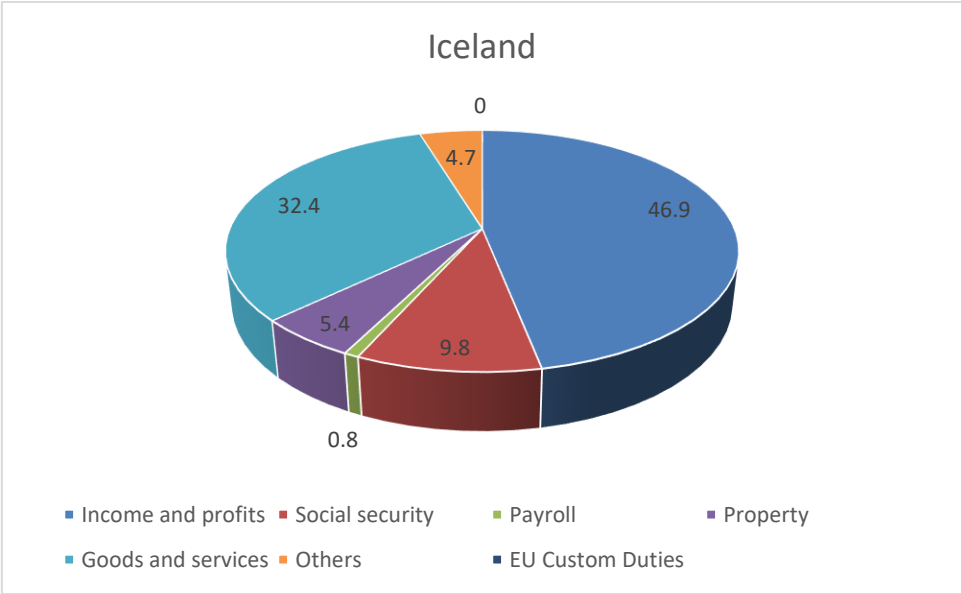
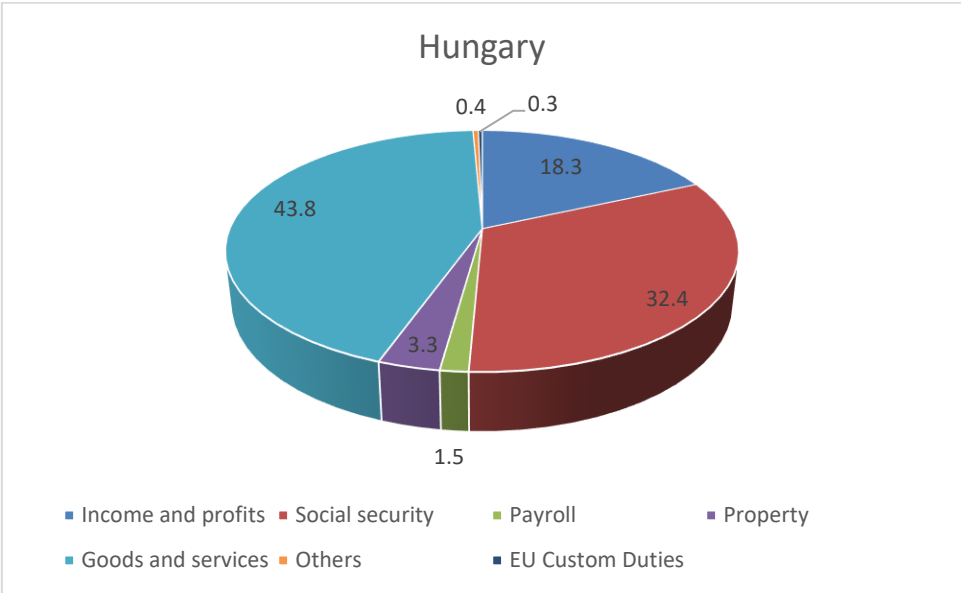


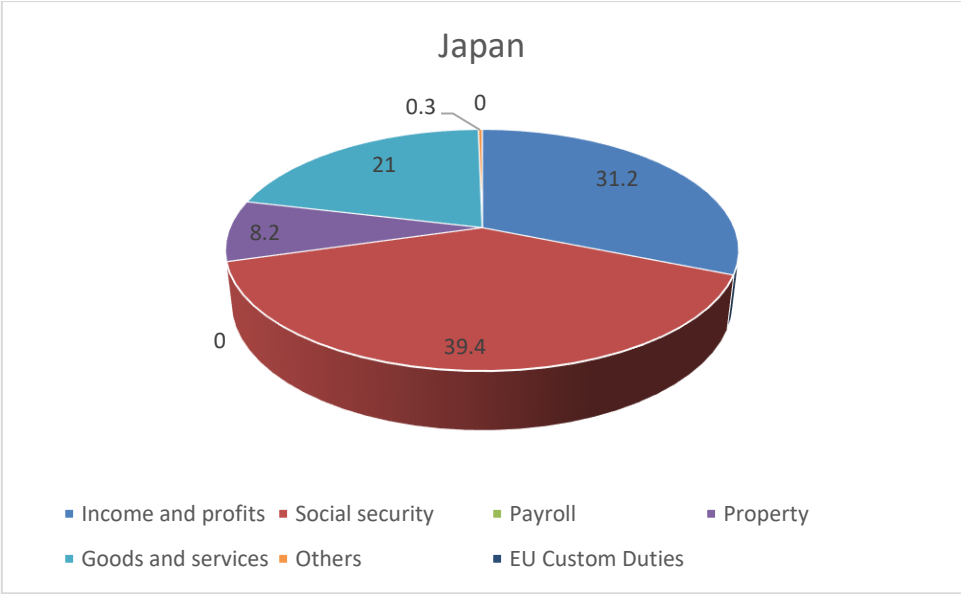
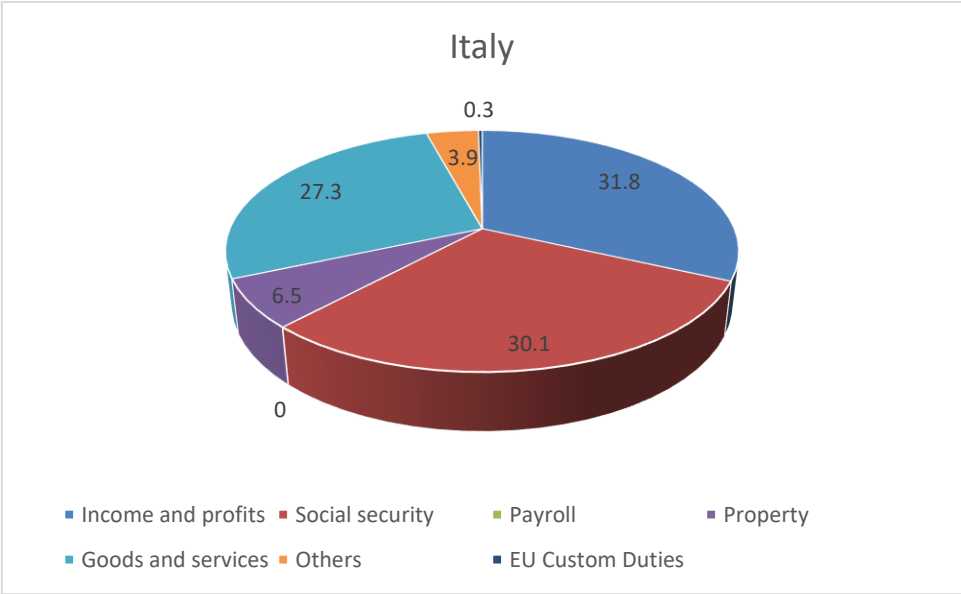
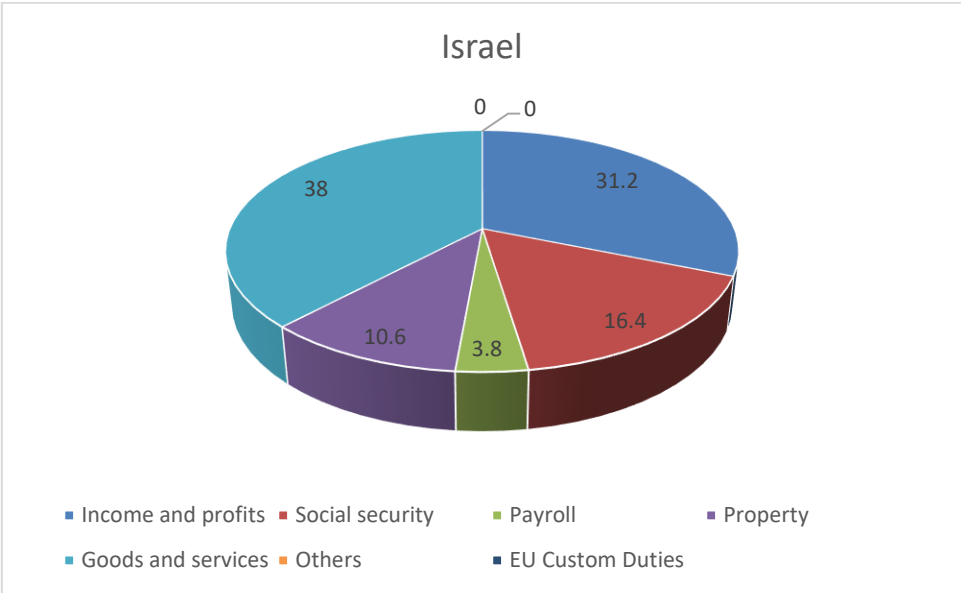


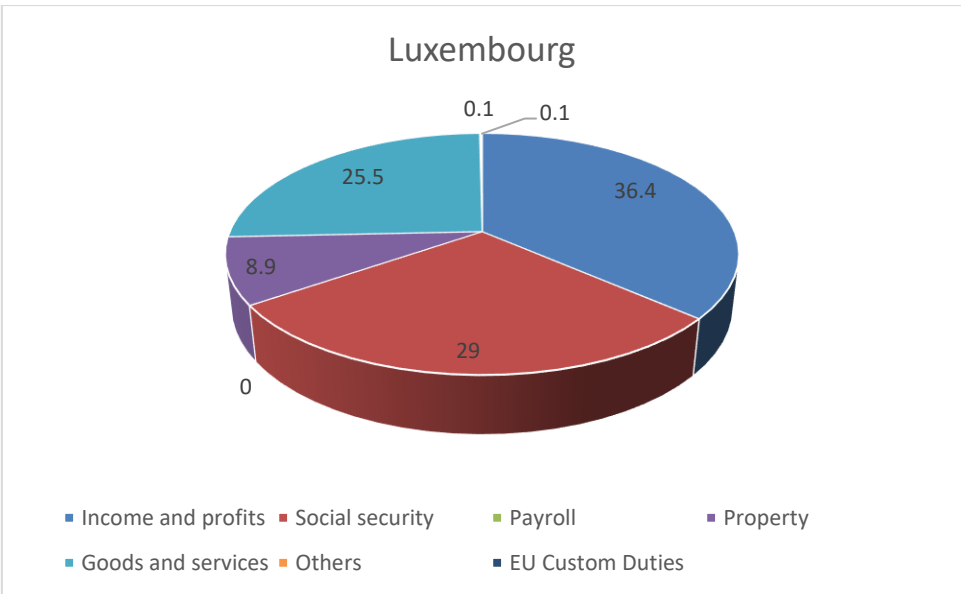
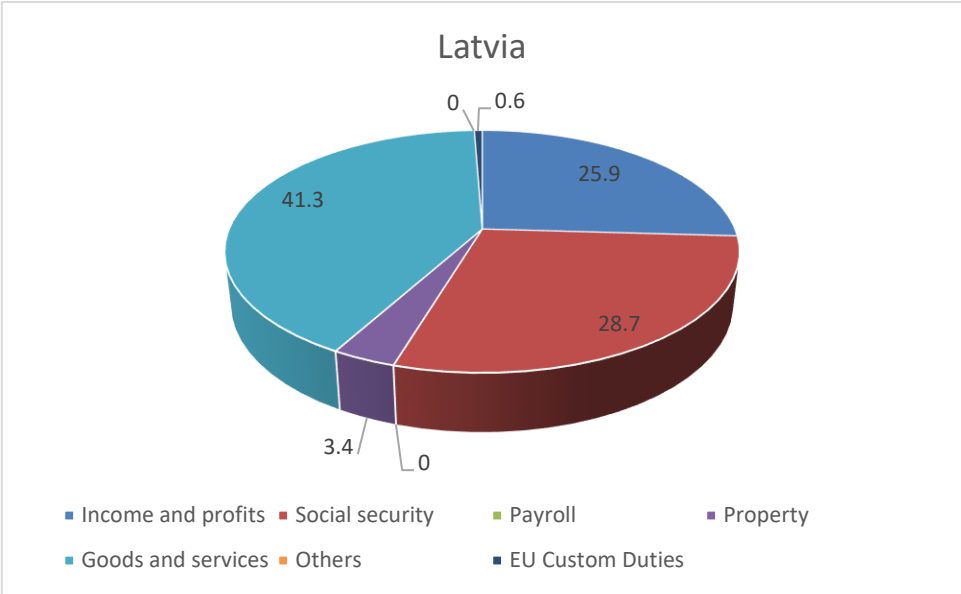
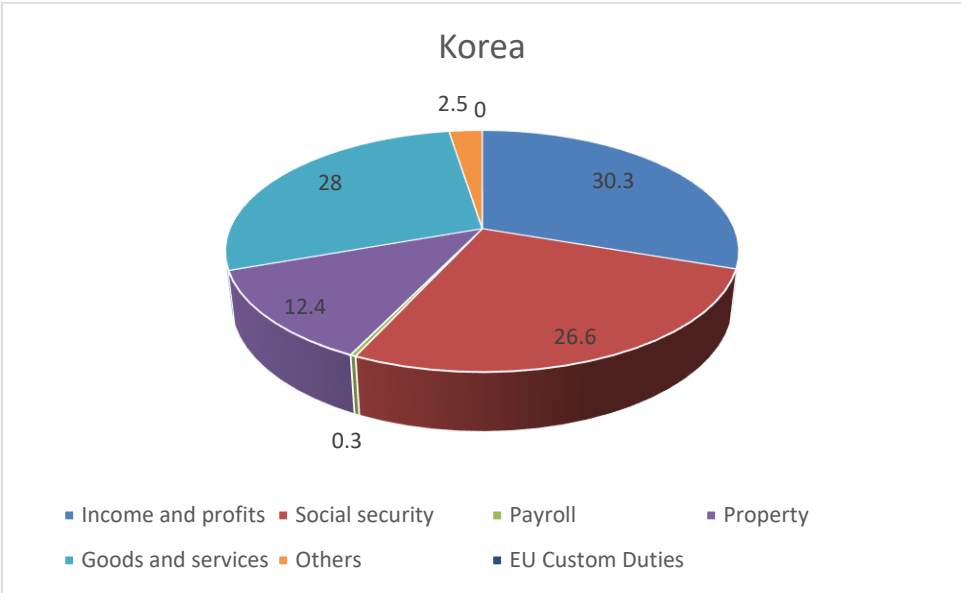


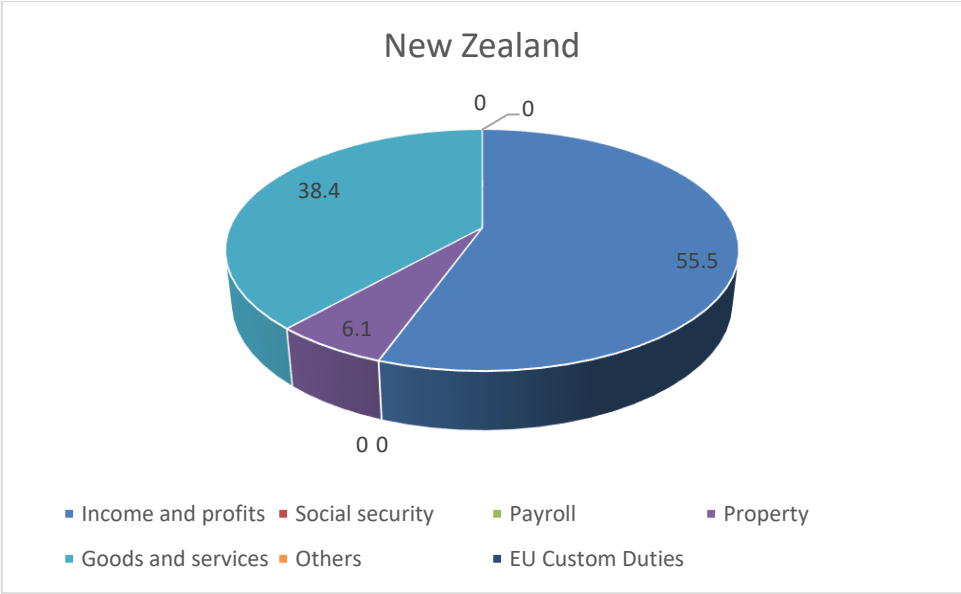
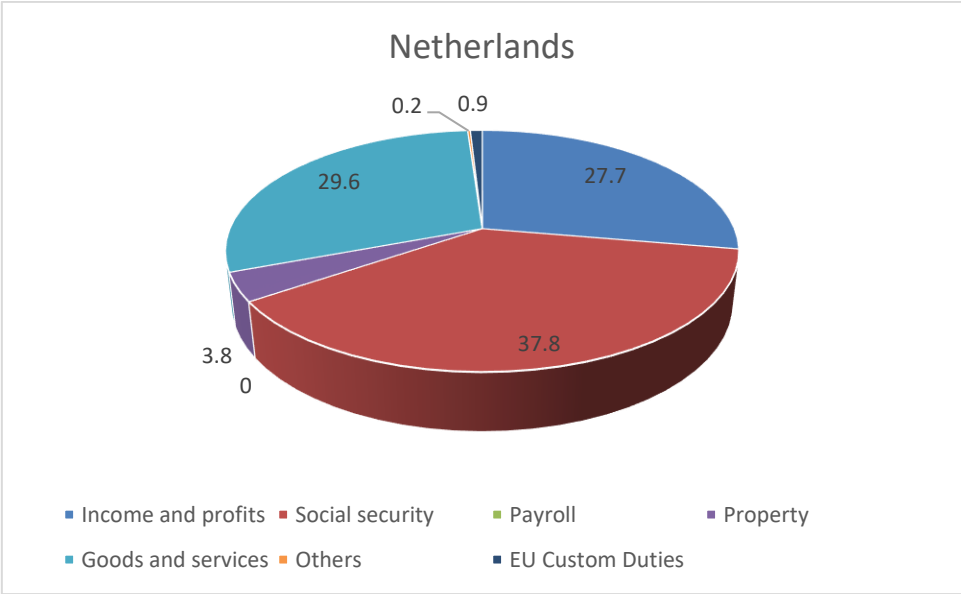
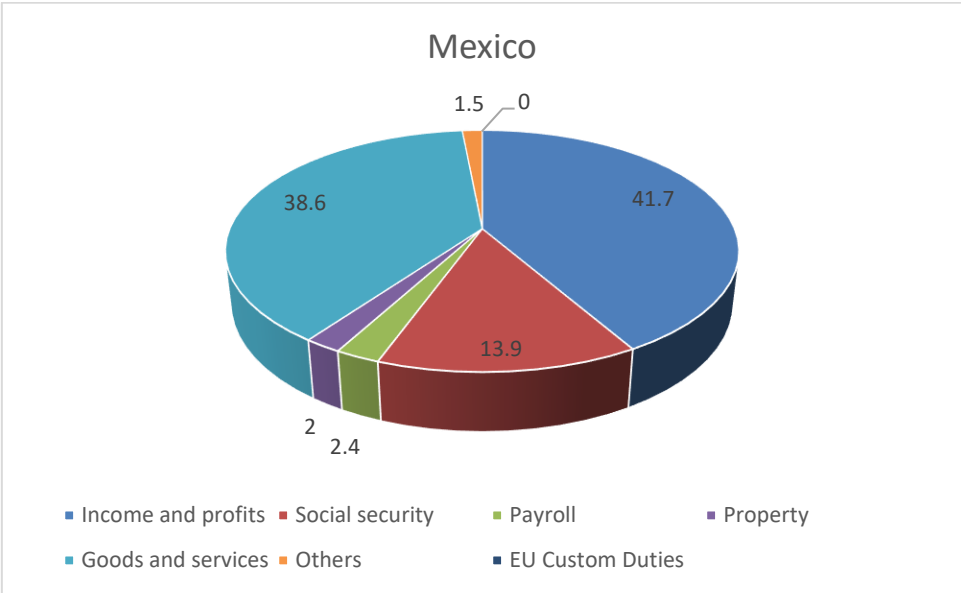


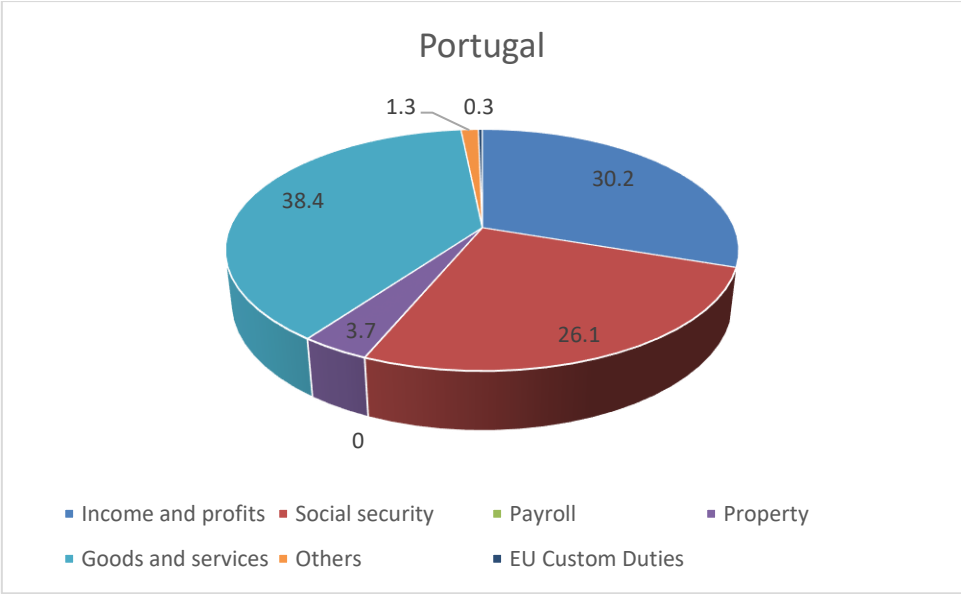
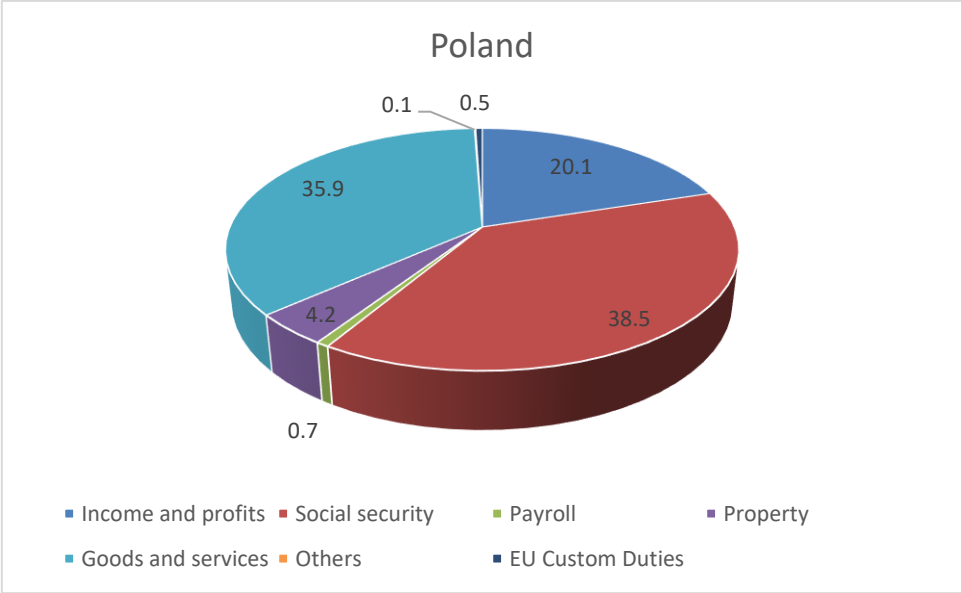
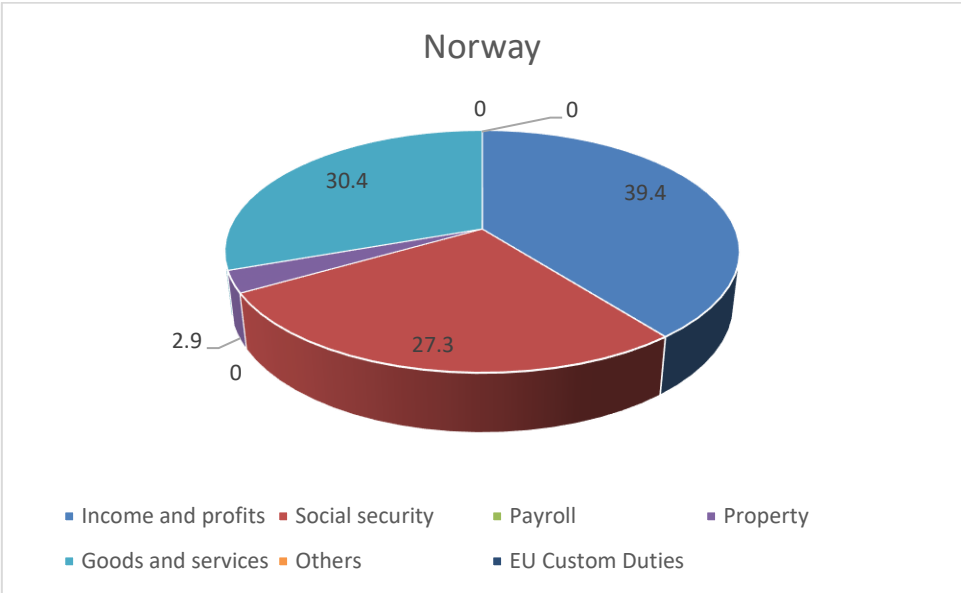


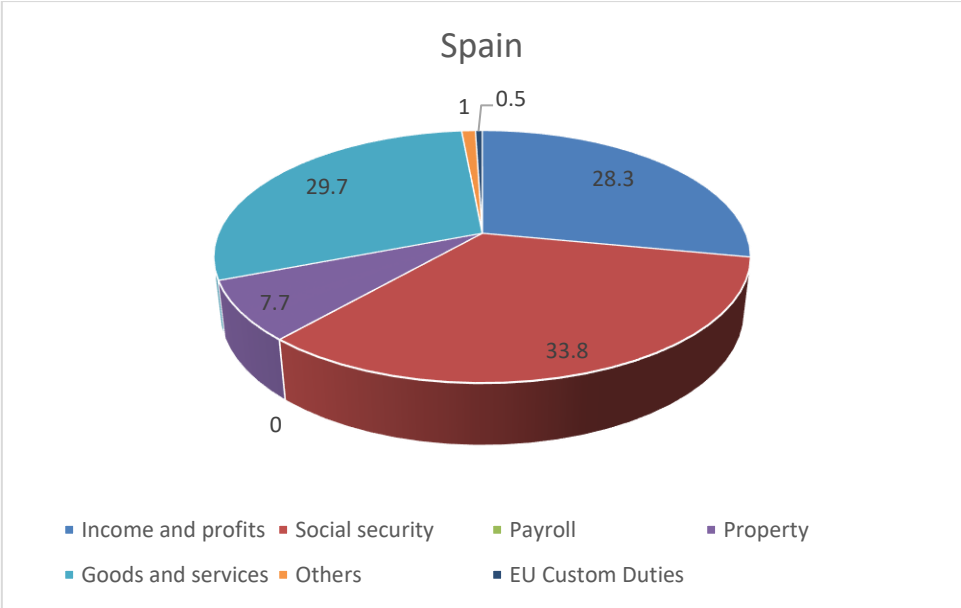
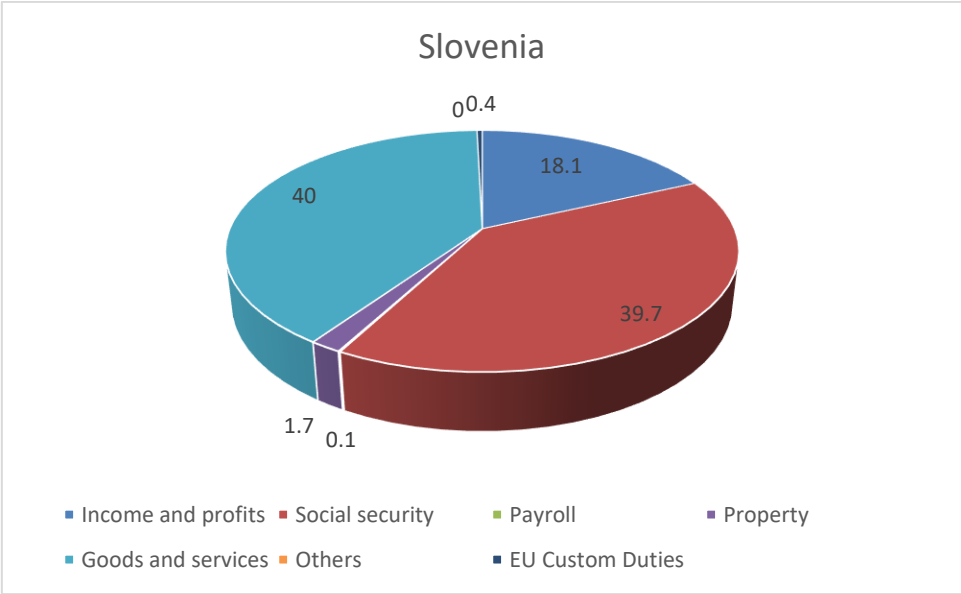
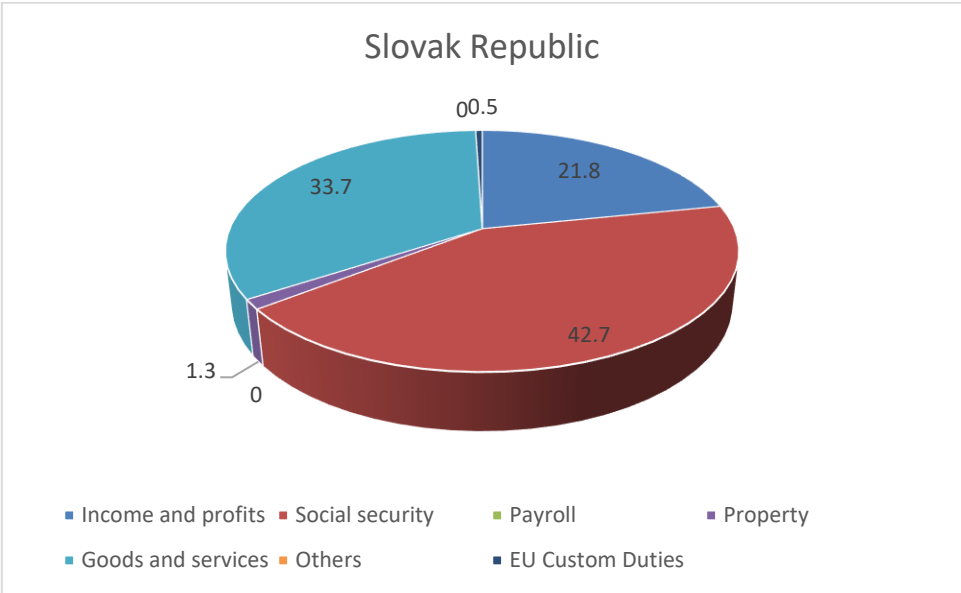




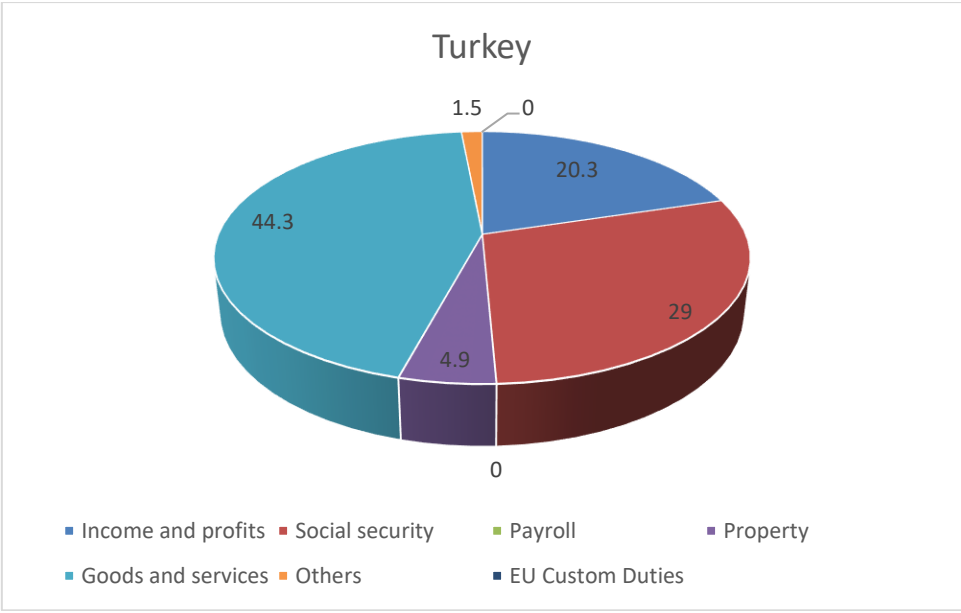
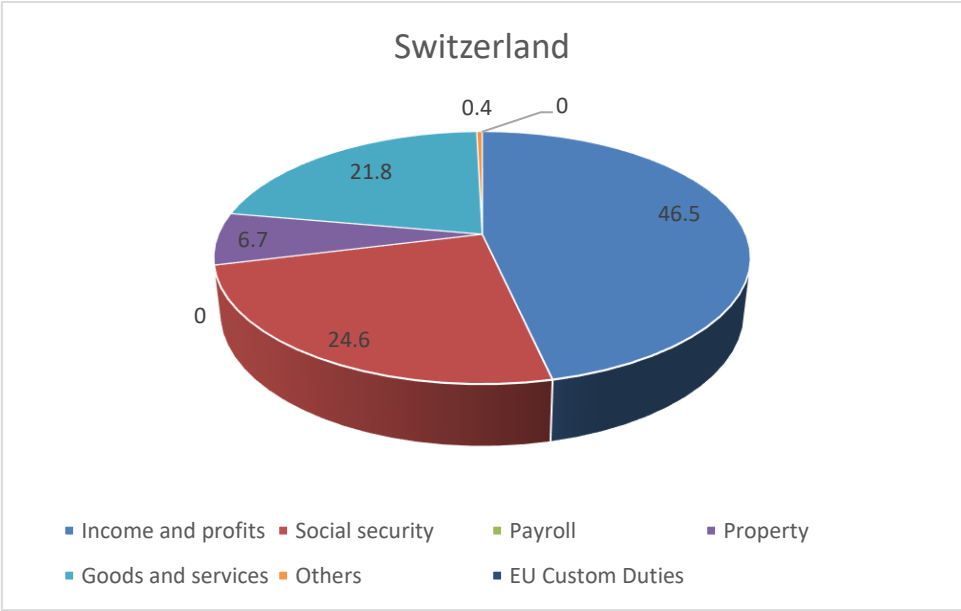
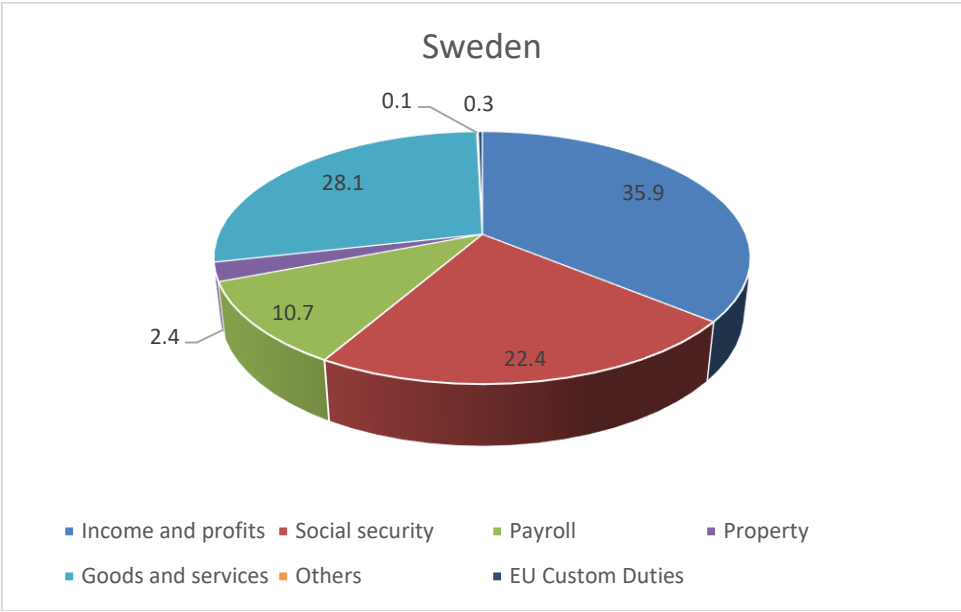


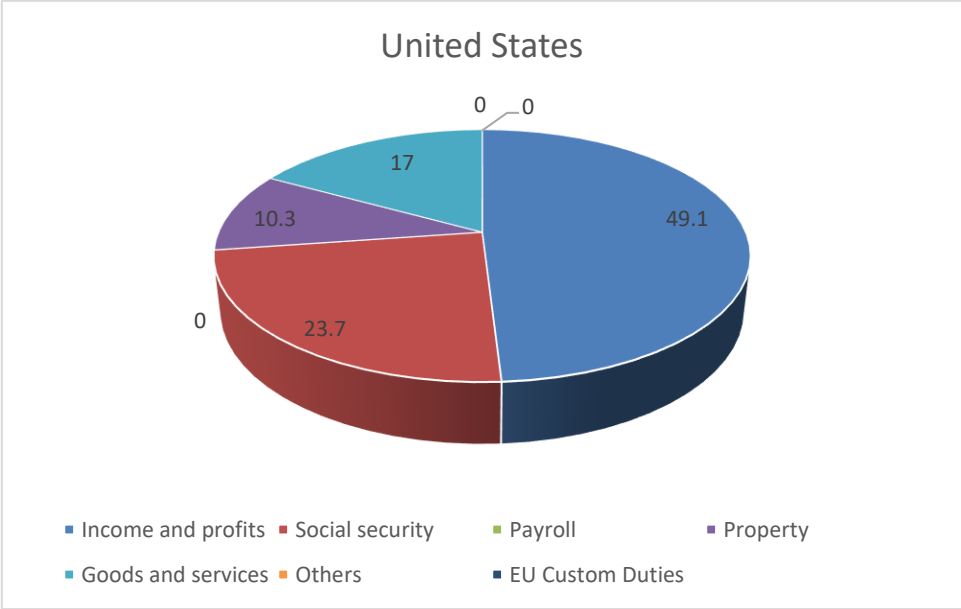
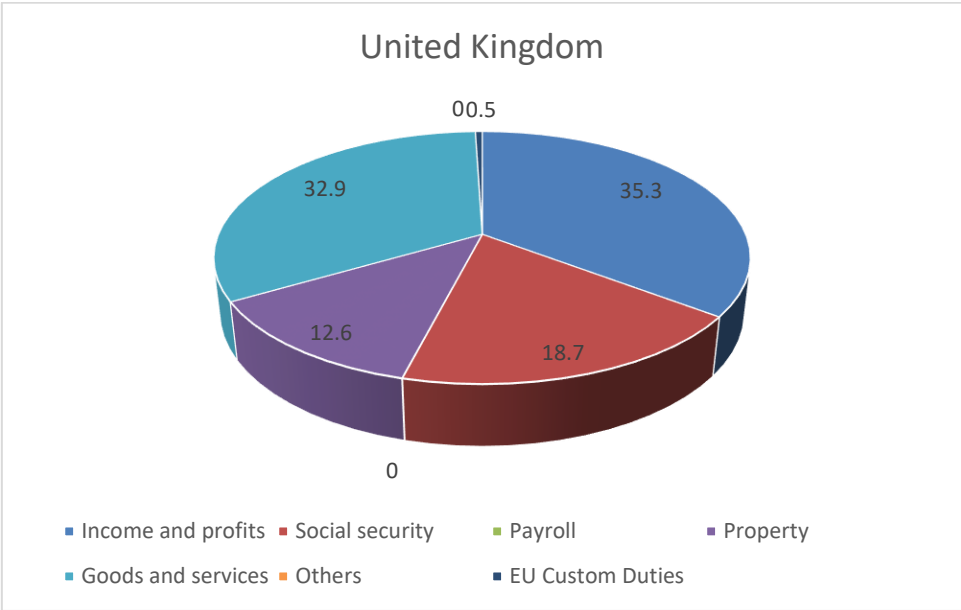












Source: OECD (2017), Revenue Statistics 1965-2016, OECD Publishing, Table 3.6.