



# International comparison of tax burden

Tax rates and GDP ratios in different OECD-countries

January 2021



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Confederazione Svizzera  
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# 1 Corporate income tax rates 2020

Country	Central Government	Local Government	Local Tax deductible
Belgium <sup>1</sup>	25		
Denmark	22		
Germany	15 <sup>2</sup>	3.5 <sup>3</sup>	
Finland	20		
France <sup>1</sup>	28 <sup>4</sup>		
Greece	24		
United Kingdom	19 <sup>5</sup>		
Ireland <sup>1</sup>	12.5 <sup>6</sup>		
Italy	24 <sup>7</sup>	3.9 <sup>8</sup>	
Luxembourg <sup>1</sup>	17 <sup>9</sup>	3 <sup>10</sup>	
Netherlands <sup>1</sup>	16.5 <sup>11</sup>		
Norway	22 <sup>12</sup>		
Austria	25		
Portugal <sup>1</sup>	21 <sup>13</sup>	0 – 1.5	
Sweden	21.4		
Switzerland	8.5	14	yes
Spain <sup>1</sup>	25 <sup>15</sup>	16	yes
United States <sup>1</sup>	21	17	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 5.5 % solidarity surcharge, totally 15.83 %.

<sup>3</sup> A municipal multiplier is applied to the basic tax amount to determine the actual tax burden.

<sup>4</sup> Profits up to EUR 500'000 are taxed at a 28 % rate, 31 % is applied on the excess. Companies with a turnover of EUR 250 million or more are subject to a 33.3 % rate

<sup>5</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>6</sup> 25 % for profits from «excepted trades», non-trading income and foreign income.

<sup>7</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>8</sup> Standard rate. May be increased or decreased by up to 0.92 %.

<sup>9</sup> Additionally a 7 % surcharge for the employment fund, which is 19.26 %.

<sup>10</sup> Basic tax rate, which is multiplied by a variable coefficient. For instance, the effective rate for the City of Luxembourg is 6.75 %

<sup>11</sup> For profits up to EUR 200'000. A rate of 25 % applies on any surplus.

<sup>12</sup> 25% for financial institutions. A special rate of 16 % is applied for the Svalbard archipelago on corporate profits up to NOK 15 million (22 % for the excess).

<sup>13</sup> National surtax in specific cases.

<sup>14</sup> Various basic tax rate and coefficients depending on the cantons.

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

<sup>16</sup> Local business tax is applied if annual turnover exceeds EUR 1 million.

<sup>17</sup> Every State has its own tax schedule.

## 2 Corporate capital tax 2020

Country	rate in %
Belgium	
Denmark	
Germany	
Finland	
France	
Greece	
United Kingdom	
Ireland	
Italy	
Luxembourg	0.5 <sup>1</sup>
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	<sup>2</sup>
Spain	
United States	

Source: IBFD Tax Research Platform.

<sup>1</sup> Up to EUR 500 million. Then, 0.05 % on the exceeding part.

<sup>2</sup> No corporate capital tax on federal level. However, various tax rates are applied from one canton to another.

### 3 Withholding taxes<sup>1</sup> 2020

Country	Interest	Dividends
Belgium	30	30
Denmark	22 <sup>2</sup>	27
Germany		25 <sup>3</sup>
Finland	4	20/(15) <sup>5</sup>
France		30/(34)
Greece	15	10
United Kingdom	20 <sup>6</sup>	
Ireland	20	25 <sup>7</sup>
Italy	26	26
Luxembourg		15
Netherlands		15
Norway		25 <sup>8</sup>
Austria		27.5 <sup>9</sup>
Portugal	25/28	25 <sup>10</sup>
Sweden		30
Switzerland	35	35
Spain	19	19
United States	30	30

Source: IBFD Tax Research Platform.

**Disclaimer:** the figures are given for information only, a comparison in the strict sense can only be partial given the specificities of each national tax system. For example, some countries distinguish between resident and non-resident companies, as well as between legal entities and individuals. These distinctions are not systematically specified in the table.

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

<sup>2</sup> Only interests paid to a foreign related company are taxable.

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

<sup>4</sup> A withholding tax is levied (15 or 20 %) only if interest is deemed to be a hidden profit distribution.

<sup>5</sup> However a deduction applies in certain cases.

<sup>6</sup> Only for non-resident companies; there is no withholding tax for resident companies.

<sup>7</sup> 20 % for dividends paid before 1 January 2020.

<sup>8</sup> 20 % applies on the dividends of a society domiciled on the Svalbard archipelago.

<sup>9</sup> Can be reduced in some cases.

<sup>10</sup> 35 % withholding tax applies in some cases.

## 4 Capital duty 2020

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

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

## 5 Stamp duties on transactions 2020

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 <sup>3</sup>
Italy	4
Luxembourg	
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	0.15 / 0.3
Spain	
United States	

Source: IBFD Tax Research Platform.

<sup>1</sup> Various rates.

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

<sup>3</sup> 6 % or 7.5 % in some cases.

<sup>4</sup> Lump sum registration tax of EUR 200.

## 6 Value added tax rates 2020

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>	24	6; 13	yes
United Kingdom	20	5	yes
Ireland	23 <sup>3</sup>	5.2; 13.5	yes
Italy	22	4; 5; 10	yes
Luxembourg	17	3; 8; 14	yes
Netherlands	21	9	yes
Norway	25	12; 15	yes
Austria <sup>2</sup>	20	10; 13	yes
Portugal <sup>2</sup>	23	6; 13	yes
Sweden	25	6; 12	yes
Switzerland	7.7	2.5; 3.7	yes
Spain <sup>2</sup>	21	4; 10	yes
United States	4		

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> .A reduction in the standard VAT rate from 23 % to 21 % currently applies effective from 1 September 2020 until 28 February 2021.

<sup>4</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 4 % to 9 %.



## 7 Net wealth tax of individuals 2020

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	<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 1.5 million. Additionally, there is a municipal tax, which varies between 0.1 to 0.7 %.

<sup>2</sup> No net wealth tax levied at federal level. However, different tax rate brackets apply on the cantonal level.

<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 2020

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 <sup>5</sup>
Ireland	indefinitely	3 <sup>6</sup>
Italy	indefinitely <sup>7</sup>	
Luxembourg	indefinitely/limited <sup>8</sup>	
Netherlands	6/9 <sup>9</sup>	1
Norway	indefinitely <sup>10</sup>	2 <sup>11</sup>
Austria	indefinitely	
Portugal	5 <sup>12</sup> ;12 <sup>13</sup>	
Sweden	indefinitely	14
Switzerland	7	
Spain	indefinitely <sup>15</sup>	
United States	indefinitely	5 <sup>16</sup>

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 8'572'500 per year.

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

<sup>4</sup> Subject to certain limitations

<sup>5</sup> Under certain conditions.

<sup>6</sup> Only for the last business year.

<sup>7</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>8</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>9</sup> For the losses incurred before 2019.

<sup>10</sup> Loss-making companies may reallocate up to NOK 30 million of the loss in 2020 against taxed profits from 2018 and 2019 and refund the tax value of this loss in 2020.

<sup>11</sup> Only in case of liquidation of a company, for the losses of that current year.

<sup>12</sup> Losses carried forward may only be offset against 70 % (or 80 % for 2020 and 2021) of taxable profit assessed.

<sup>13</sup> Only for 2014 and 2015.

<sup>14</sup> Restrictions apply in case of change of ownership.

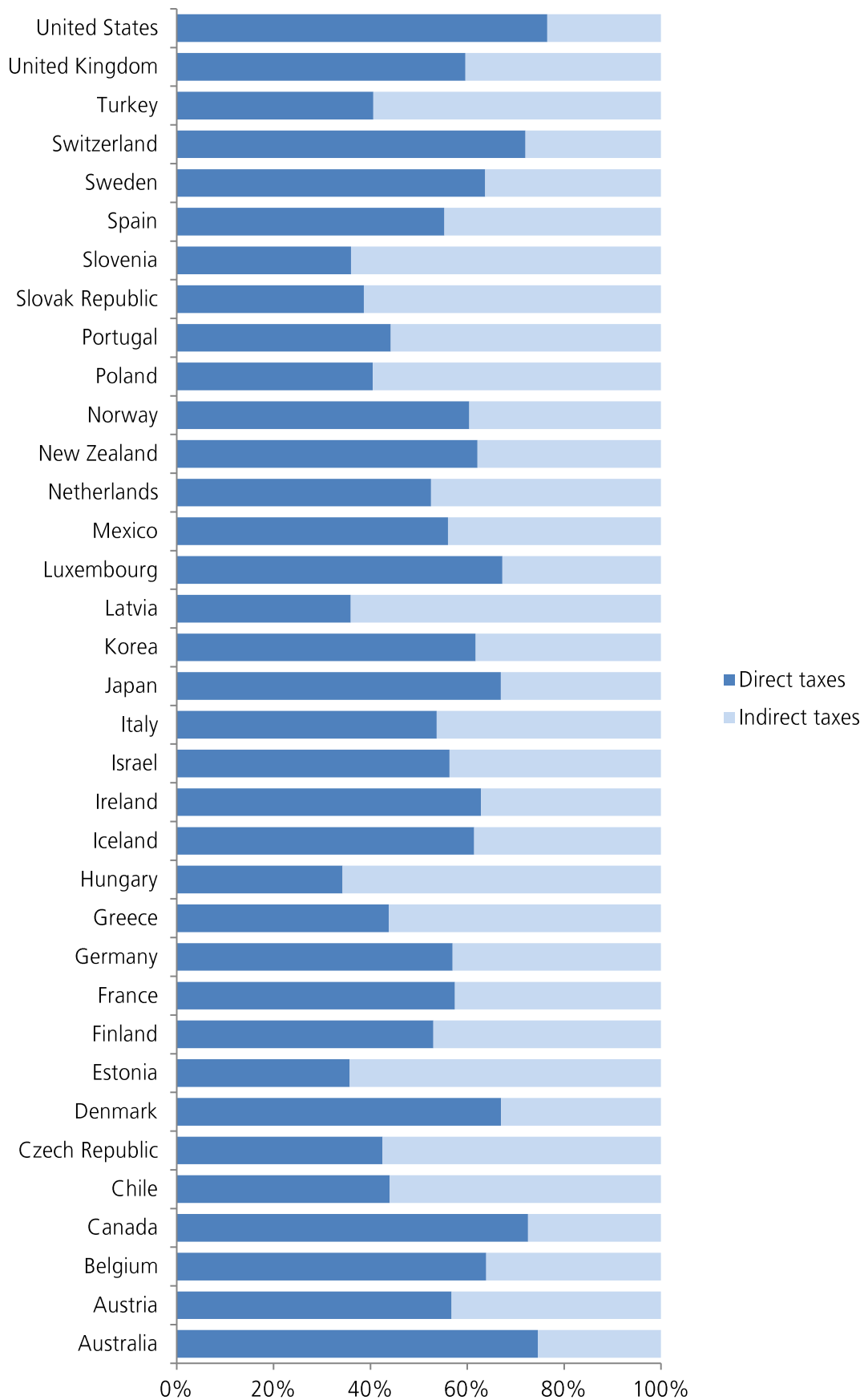
<sup>15</sup> Except for losses arising from the transfer of holdings in the capital or equity of other entities.

<sup>16</sup> Only for losses incurred in 2018, 2019 and 2020.

## 9 OECD: Percentage of direct and indirect taxes (without social security contributions) 2018

Country	direct taxes	indirect taxes
Australia	74.5	25.4
Austria	56.8	43.2
Belgium	63.9	36.1
Canada	72.6	27.4
Chile	44.0	56.0
Czech Republic	42.5	57.5
Denmark	67.0	33.0
Estonia	36.4	65.5
Finland	52.9	46.9
France	57.4	42.6
Germany	57.0	43.0
Greece	43.8	56.3
Hungary	34.2	65.8
Iceland	61.4	38.6
Ireland	62.8	37.2
Israel	56.4	43.6
Italy	53.7	46.3
Japan	66.9	33.1
Korea	61.7	38.3
Latvia	35.9	64.1
Luxembourg	67.2	32.8
Mexico	56.0	44.0
Netherlands	52.5	47.5
New Zealand	62.1	37.9
Norway	60.4	39.6
Poland	40.5	59.5
Portugal	44.2	55.8
Slovak Republic	38.6	61.4
Slovenia	36.0	64.0
Spain	55.3	44.7
Sweden	63.5	36.1
Switzerland	72.0	28.0
Turkey	40.6	59.4
United Kingdom	59.6	40.4
United States	76.5	23.5
<b>Unweighted Average</b>	<b>55.1</b>	<b>45.0</b>
<b>OECD Total</b>	<b>55.1</b>	<b>45.0</b>

### Percentage of direct and indirect taxes (social security contributions excluded) 2018



Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Tables 4.1 – 4.74.

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

Country	Australia		Austria		Belgium		Canada	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2016	72.9	27.1	55.6	44.1	63.2	35.6	72.6	27.4
2017	74.0	26.0	55.4	44.0	63.9	34.9	72.5	27.5
2018	74.5	25.4	56.8	43.2	70.6	37	72.6	27.4

Country	Chile		Czech Rep.		Denmark		Estonia	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2016	41.6	58.4	41.3	57.8	67.6	32.1	34.7	65.3
2017	43.0	57.0	41.3	57.9	67.8	31.8	35.3	64.7
2018	44.0	56.0	42.5	57.5	67.0	33.0	36.4	65.5

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

Country	Finland		France		Germany		Greece	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2016	53.3	46.4	57.1	42.6	55.6	43.7	44.2	55.4
2017	54.1	45.7	57.3	42.4	56.8	42.6	45.4	58.0
2018	52.9	46.9	57.4	42.6	57.0	43.0	43.8	56.3

Country	Hungary		Iceland		Ireland		Israel	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2016	35.6	64.0	73.7	26.3	59.8	39.2	54.7	45.4
2017	35.8	63.7	61.1	38.9	88.1	57.4	58.7	41.3
2018	34.2	65.8	61.4	38.6	62.8	37.2	56.4	43.6

## 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	
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
2016	55.2	44.4	65.3	34.7	58.4	41.6	41.8	58.2
2017	54.4	45.2	64.7	35.3	59.3	40.7	41.0	59.0
2018	53.7	46.3	66.9	33.1	61.7	38.3	35.9	64.1

Country	Luxembourg		Mexico		Netherland		New Zealand	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
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
2016	64.6	35.4	53.9	46.1	50.4	48.2	61.7	38.3
2017	66.0	34.6	56.3	43.7	52.9	45.8	61.5	38.4
2018	67.2	32.8	56.0	44.0	52.5	47.5	62.1	37.9

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

Country	Norway		Poland		Portugal		Slovak Rep.	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2016	56.8	43.2	40.1	59.1	44.2	55.3	40.3	58.4
2017	57.9	42.1	39.9	59.3	43.8	55.8	40.5	58.9
2018	60.4	39.6	40.5	59.5	44.2	55.8	38.6	61.4

Country	Slovenia		Spain		Sweden		Switzerland	
	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2016	34.8	65.2	54.5	44.8	63.2	36.4	71.1	28.9
2017	35.1	63.8	54.5	44.3	63.9	35.7	71.8	28.3
2018	36.0	64.0	55.3	44.7	63.5	36.1	72.0	28.0



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

Country	Turkey		UK		United States	
Year	Direct	Indirect	Direct	Indirect	Direct	Indirect
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
2016	36.5	63.5	59.6	39.8	77.7	22.3
2017	36.6	63.4	60.0	39.4	79.6	20.4
2018	40.6	59.4	59.6	40.4	76.5	23.5

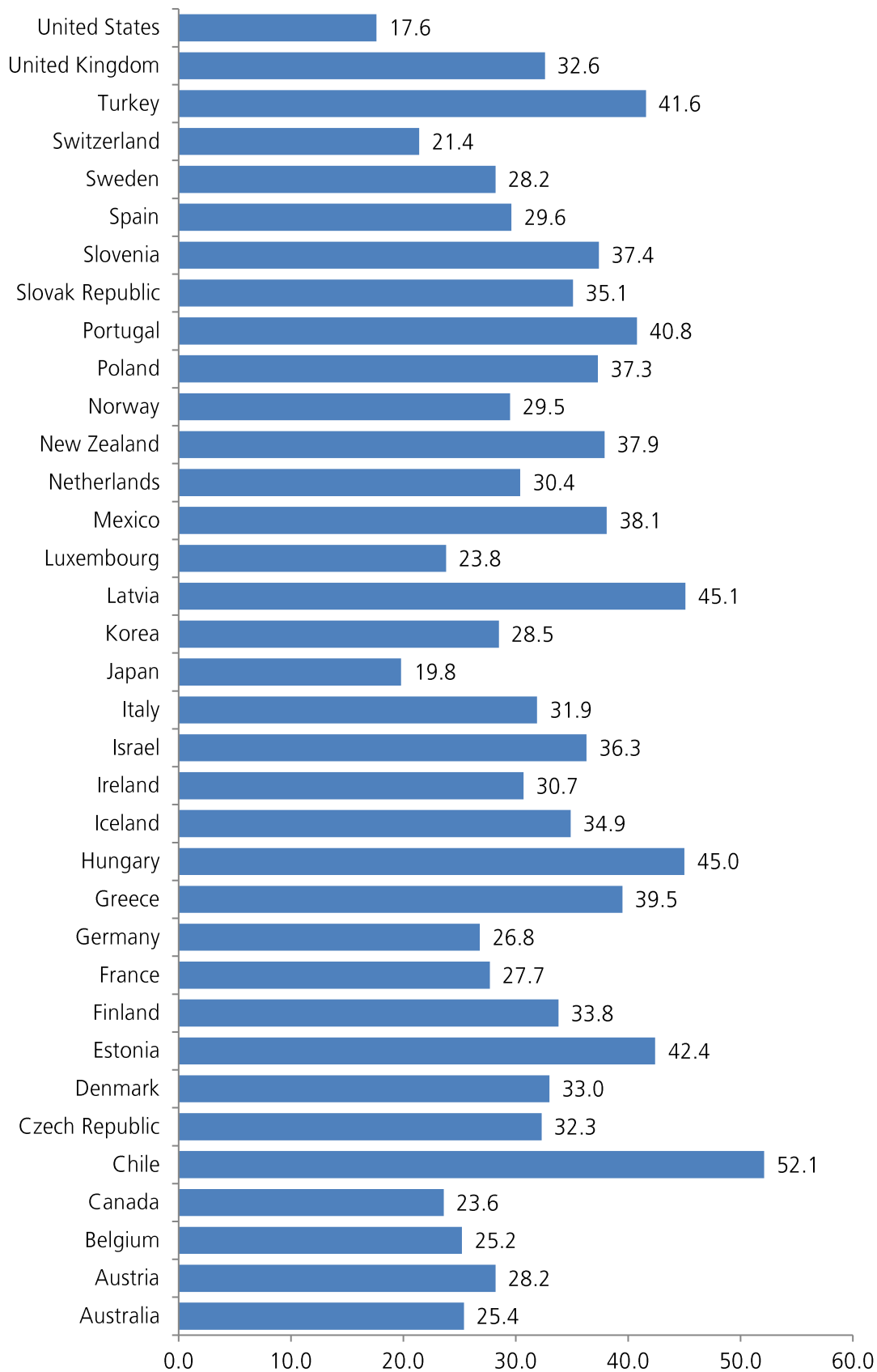
Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Tables 4.1 – 4.74.

## 15 OECD: Indirect taxes as a percentage of total tax revenue<sup>1</sup> 2018 (social security included)

Country	percentage
Australia	25.4
Austria	28.2
Belgium	25.2
Canada	23.6
Chile	52.1
Czech Republic	32.3
Denmark	33.0
Estonia	42.4
Finland	33.8
France	27.7
Germany	26.8
Greece	39.5
Hungary	45.0
Iceland	34.9
Ireland	30.7
Israel	36.3
Italy	31.9
Japan	19.8
Korea	28.5
Latvia	45.1
Luxembourg	23.8
Mexico	38.1
Netherlands	30.4
New Zealand	37.9
Norway	29.5
Poland	37.3
Portugal	40.8
Slovak Republic	35.1
Slovenia	37.4
Spain	29.6
Sweden	28.2
Switzerland	21.4
Turkey	41.6
United Kingdom	32.6
United States	17.6
<b>Unweighted Average</b>	<b>32.7</b>
<b>OECD Total</b>	<b>32.7</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) 2018



Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing, Table 3.4.

## 16 OECD: Tax revenue of main headings<sup>1</sup> as percentage of GDP 2018

Country	1000	2000	3000	4000	5000	6000
Australia	17.3	-	1.4	2.7	7.3	-
Austria	12.4	14.7	2.7	0.5	11.7	0.2
Belgium	16.2	13.3	-	3.4	11.1	-
Canada	16.2	4.6	0.7	3.9	7.8	-
Chile	7.5	1.5	-	1.1	11.2	0.2
Czech Republic	7.9	15.3	-	0.5	11.3	-
Denmark	27.6	-	0.3	1.8	14.6	-
Estonia	7.4	11.5	-	0.2	13.8	-
Finland	14.8	11.8	-	1.4	14.3	-
France	11.5	16.0	1.5	4.1	12.2	0.5
Germany	12.6	14.5	-	1.1	10.3	-
Greece	8.9	11.6	-	3.0	15.4	-
Hungary	6.8	11.8	1.0	1.0	16.8	0.1
Iceland	18.4	3.5	0.3	2.0	12.4	0.6
Ireland	10.3	3.9	0.2	1.3	7.0	-
Israel	10.1	5.2	1.2	3.2	11.2	-
Italy	13.0	13.0	-	2.5	12.0	1.4
Japan	10.2	12.9	-	2.6	6.2	0.1
Korea	9.1	6.8	0.1	3.1	7.0	0.6
Latvia	7.1	9.1	-	0.9	14.1	-
Luxembourg	15.6	10.8	-	3.9	9.4	-
Mexico	7.1	2.2	0.4	0.3	5.9	0.3
Netherlands	11.5	14.0	-	1.6	11.7	0.1
New Zealand	18.5	-	-	1.9	12.5	-
Norway	16.5	10.1	0.1	1.2	11.7	-
Poland	7.4	13.1	0.2	1.3	13.1	0.1
Portugal	9.8	9.4	-	1.4	13.9	0.3
Slovak Republic	7.1	14.8	-	0.4	12.0	-
Slovenia	7.3	15.5	-	0.6	14.0	-
Spain	10.1	11.7	-	2.5	10.2	-
Sweden	15.8	9.6	5.1	0.9	12.4	-
Switzerland	13.4	6.6	-	2.1	5.8	0.1
Turkey	5.8	7.2	-	1.0	9.7	0.3
United Kingdom	11.6	6.3	0.1	4.1	10.7	-
United States	11.0	6.1	-	3.0	4.3	-
<b>Unweighted Average</b>	<b>11.8</b>	<b>9.1</b>	<b>0.4</b>	<b>21.9</b>	<b>11</b>	<b>0.2</b>
<b>OECD Total</b>						

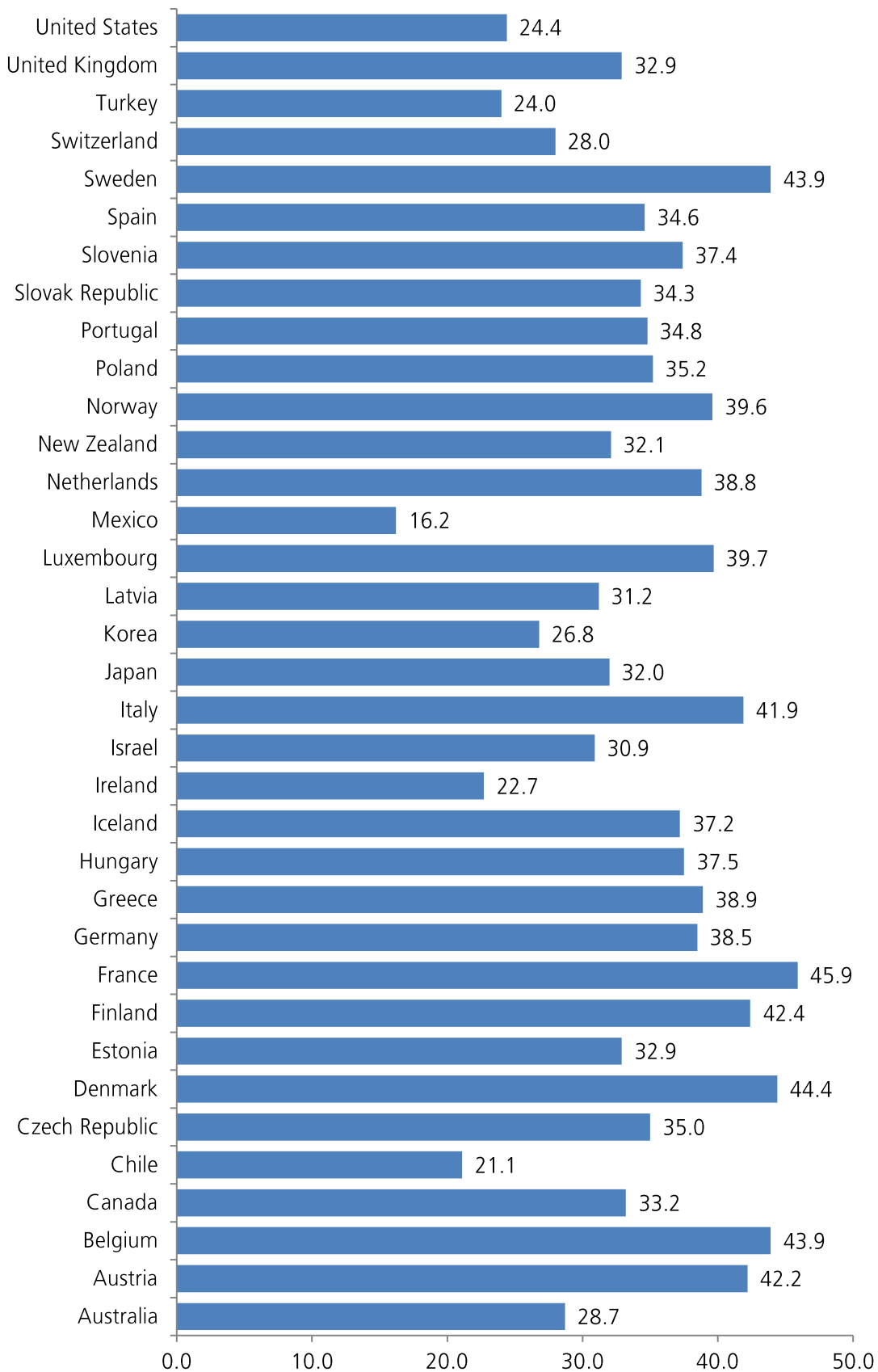
Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Table 3.3.

<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 2018

Country	2018
Australia	28.7
Austria	42.2
Belgium	43.9
Canada	33.2
Chile	21.1
Czech Republic	35.0
Denmark	44.4
Estonia	32.9
Finland	42.4
France	45.9
Germany	38.5
Greece	38.9
Hungary	37.5
Iceland	37.2
Ireland	22.7
Israel	30.9
Italy	41.9
Japan	32.0
Korea	26.8
Latvia	31.2
Luxembourg	39.7
Mexico	16.2
Netherlands	38.8
New Zealand	32.1
Norway	39.6
Poland	35.2
Portugal	34.8
Slovak Republic	34.3
Slovenia	37.4
Spain	34.6
Sweden	43.9
Switzerland	28.0
Turkey	24.0
United Kingdom	32.9
United States	24.4
<b>Unweighted Average</b>	<b>34.4</b>
<b>OECD Total</b>	<b>34.4</b>

### Total tax revenue (social security contributions included) as percentage of GDP 2018



Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Table 3.1.

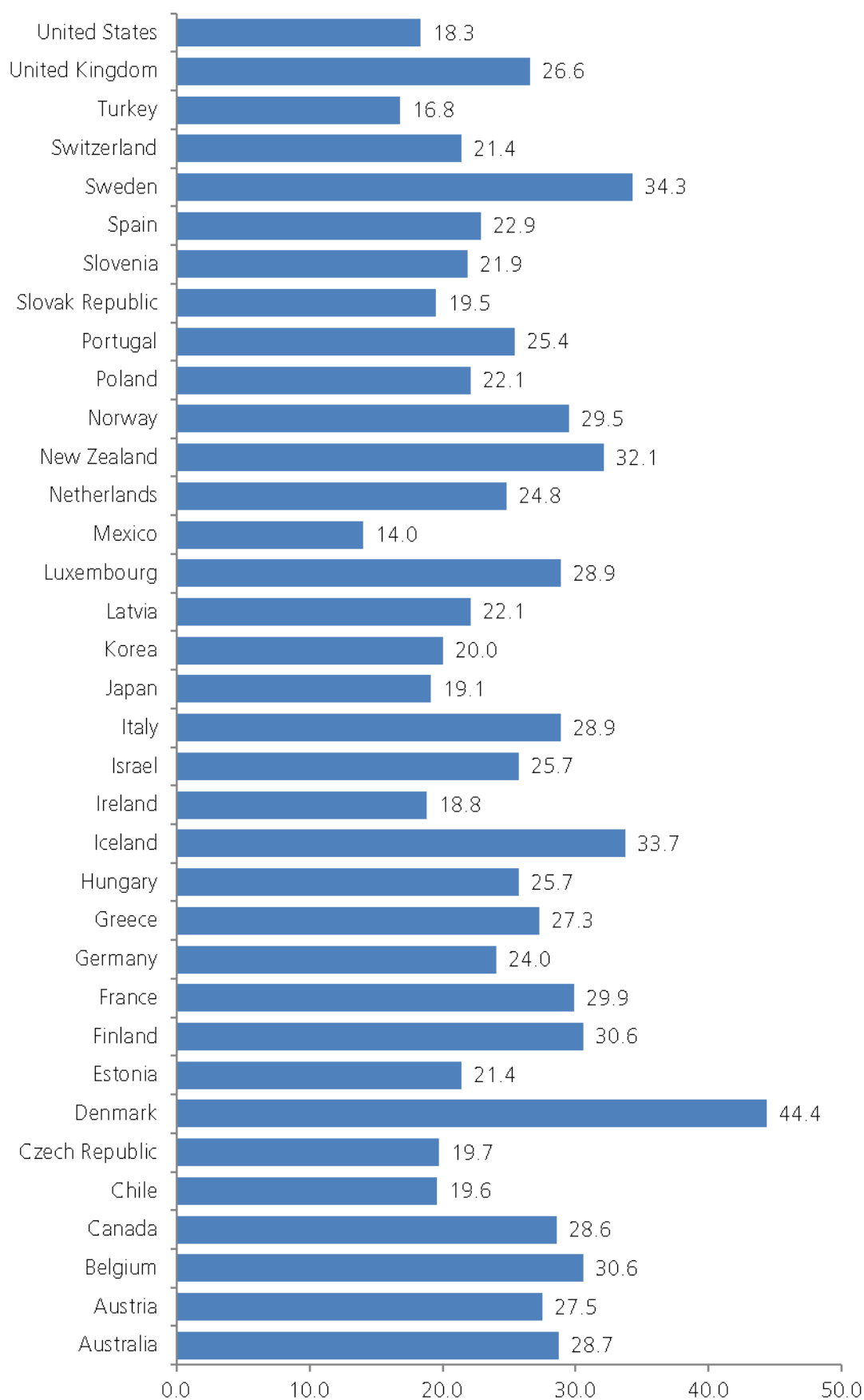
## 18 OECD: Total tax revenue<sup>1</sup> (excluding social security) as percentage of GDP 2018

Country	2018 <sup>2</sup>
Australia	28.7
Austria	27.5
Belgium	30.6
Canada	28.6
Chile	19.6
Czech Republic	19.7
Denmark	44.4
Estonia	21.4
Finland	30.6
France	29.9
Germany	24.0
Greece	27.3
Hungary	25.7
Iceland	33.7
Ireland	18.8
Israel	25.7
Italy	28.9
Japan	19.1
Korea	20.0
Latvia	22.1
Luxembourg	28.9
Mexico	14.0
Netherlands	24.8
New Zealand	32.1
Norway	29.5
Poland	22.1
Portugal	25.4
Slovak Republic	19.5
Slovenia	21.9
Spain	22.9
Sweden	34.3
Switzerland	21.4
Turkey	16.8
United Kingdom	26.6
United States	18.3
<b>Unweighted Average</b>	<b>25.3</b>
<b>OECD Total</b>	<b>25.3</b>

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

<sup>2</sup> Total minus no. 2000 (social security).

### Total tax revenue (excluding social security contributions) as percentage of GDP 2018



Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Tables 3.1 and 3.10.

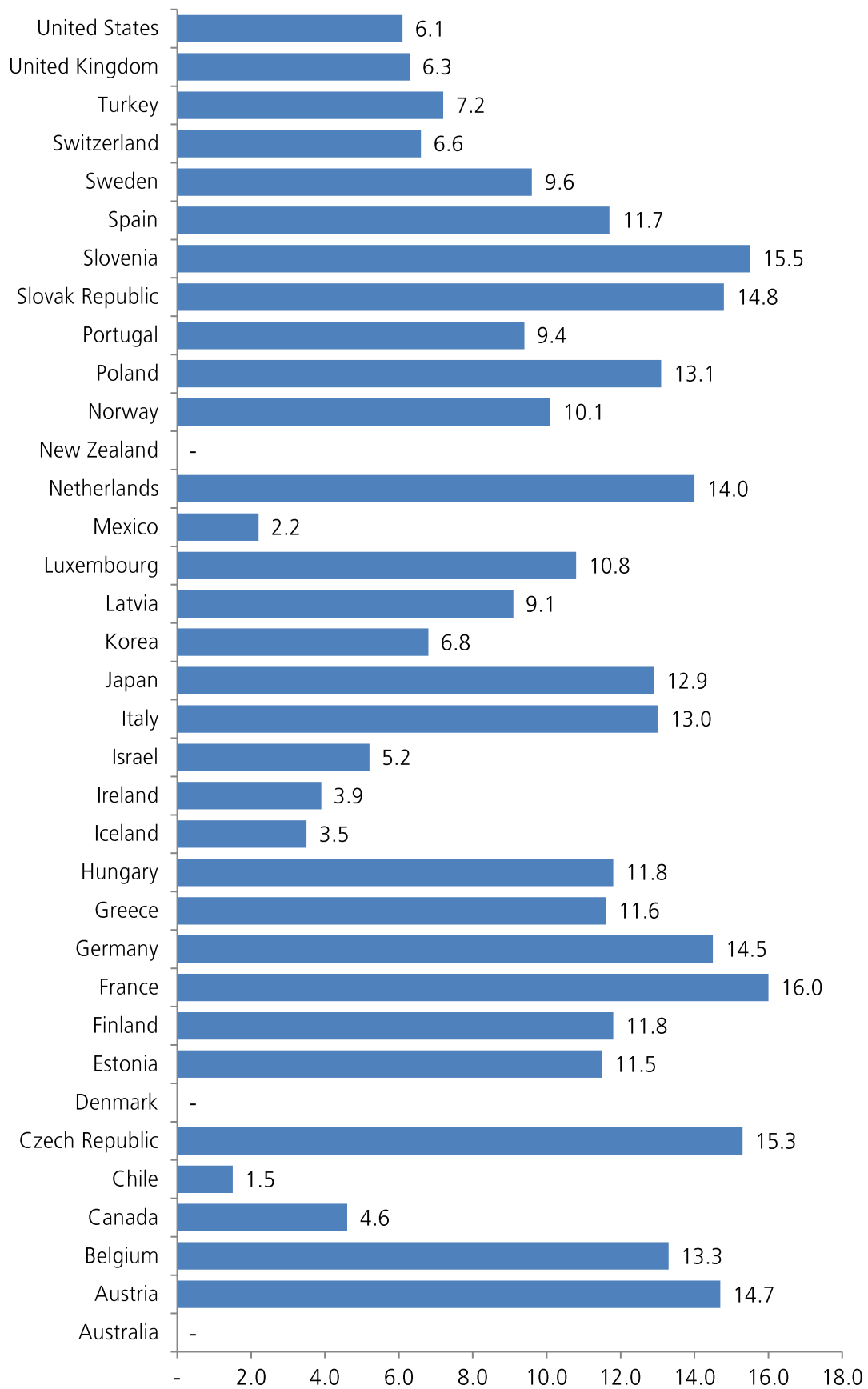


## 19 OECD: Social security contributions as percentage of GDP<sup>1</sup> 2018

Country	2018
Australia	-
Austria	14.7
Belgium	13.3
Canada	4.6
Chile	1.5
Czech Republic	15.3
Denmark	-
Estonia	11.5
Finland	11.8
France	16.0
Germany	14.5
Greece	11.6
Hungary	11.8
Iceland	3.5
Ireland	3.9
Israel	5.2
Italy	13.0
Japan	12.9
Korea	6.8
Latvia	9.1
Luxembourg	10.8
Mexico	2.2
Netherlands	14.0
New Zealand	-
Norway	10.1
Poland	13.1
Portugal	9.4
Slovak Republic	14.8
Slovenia	15.5
Spain	11.7
Sweden	9.6
Switzerland	6.6
Turkey	7.2
United Kingdom	6.3
United States	6.1
<b>Unweighted Average</b>	<b>9.1</b>
<b>OECD Total</b>	<b>9.1</b>

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

## Social security contributions as percentage of GDP 2018



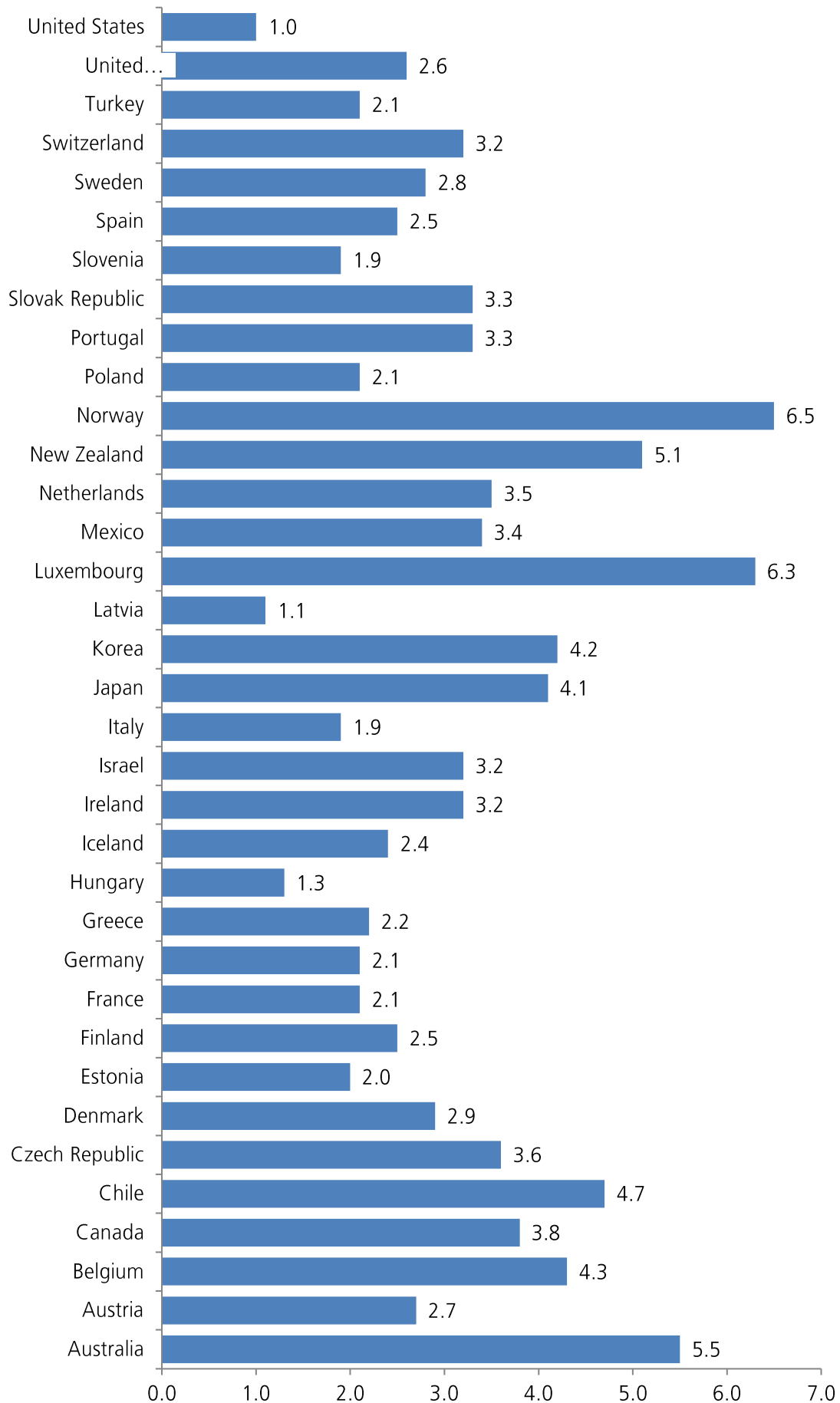
Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Table 3.10.

## 20 OECD: Taxes on corporate income<sup>1</sup> as percentage of GDP 2018

Country	2018
Australia	5.5
Austria	2.7
Belgium	4.3
Canada	3.8
Chile	4.7
Czech Republic	3.6
Denmark	2.9
Estonia	2.0
Finland	2.5
France	2.1
Germany	2.1
Greece	2.2
Hungary	1.3
Iceland	2.4
Ireland	3.2
Israel	3.2
Italy	1.9
Japan	4.1
Korea	4.2
Latvia	1.1
Luxembourg	6.3
Mexico	3.4
Netherlands	3.5
New Zealand	5.1
Norway	6.5
Poland	2.1
Portugal	3.3
Slovak Republic	3.3
Slovenia	1.9
Spain	2.5
Sweden	2.8
Switzerland	3.2
Turkey	2.1
United Kingdom	2.6
United States	1.0
<b>Unweighted Average</b>	<b>3.1</b>
<b>OECD Total</b>	<b>3.1</b>

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

## Taxes on corporate income as percentage of GDP 2018



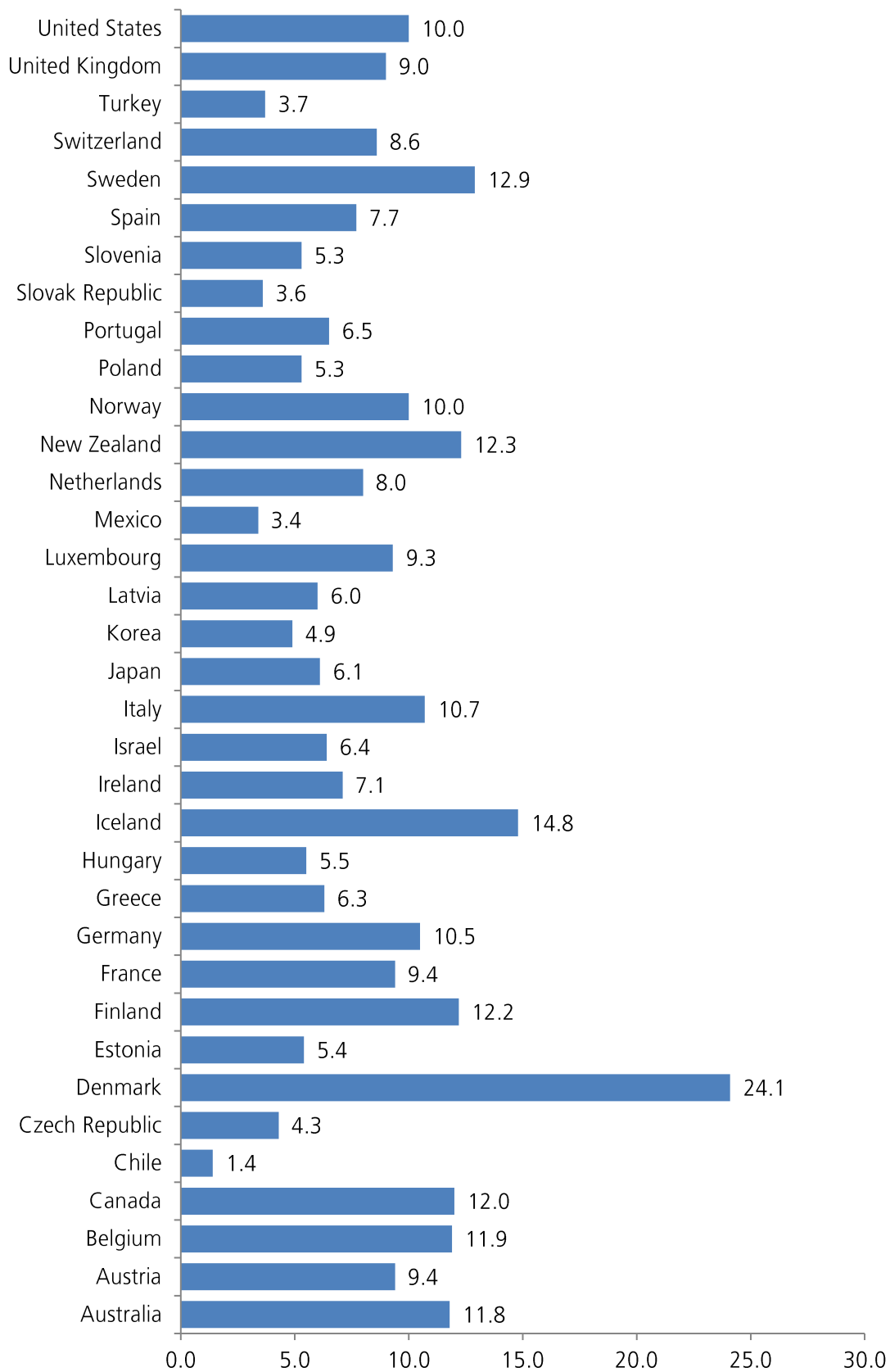
Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Table 3.9.

## 21 OECD: Taxes on personal income<sup>1</sup> as percentage of GDP 2018

Country	2018
Australia	11.8
Austria	9.4
Belgium	11.9
Canada	12.0
Chile	1.4
Czech Republic	4.3
Denmark	24.1
Estonia	5.4
Finland	12.2
France	9.4
Germany	10.5
Greece	6.3
Hungary	5.5
Iceland	14.8
Ireland	7.1
Israel	6.4
Italy	10.7
Japan	6.1
Korea	4.9
Latvia	6.0
Luxembourg	9.3
Mexico	3.4
Netherlands	8.0
New Zealand	12.3
Norway	10.0
Poland	5.3
Portugal	6.5
Slovak Republic	3.6
Slovenia	5.3
Spain	7.7
Sweden	12.9
Switzerland	8.6
Turkey	3.7
United Kingdom	9.0
United States	10.0
<b>Unweighted Average</b>	<b>8.5</b>
<b>OECD Total</b>	<b>8.5</b>

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

## Taxes on personal income as percentage of GDP 2018



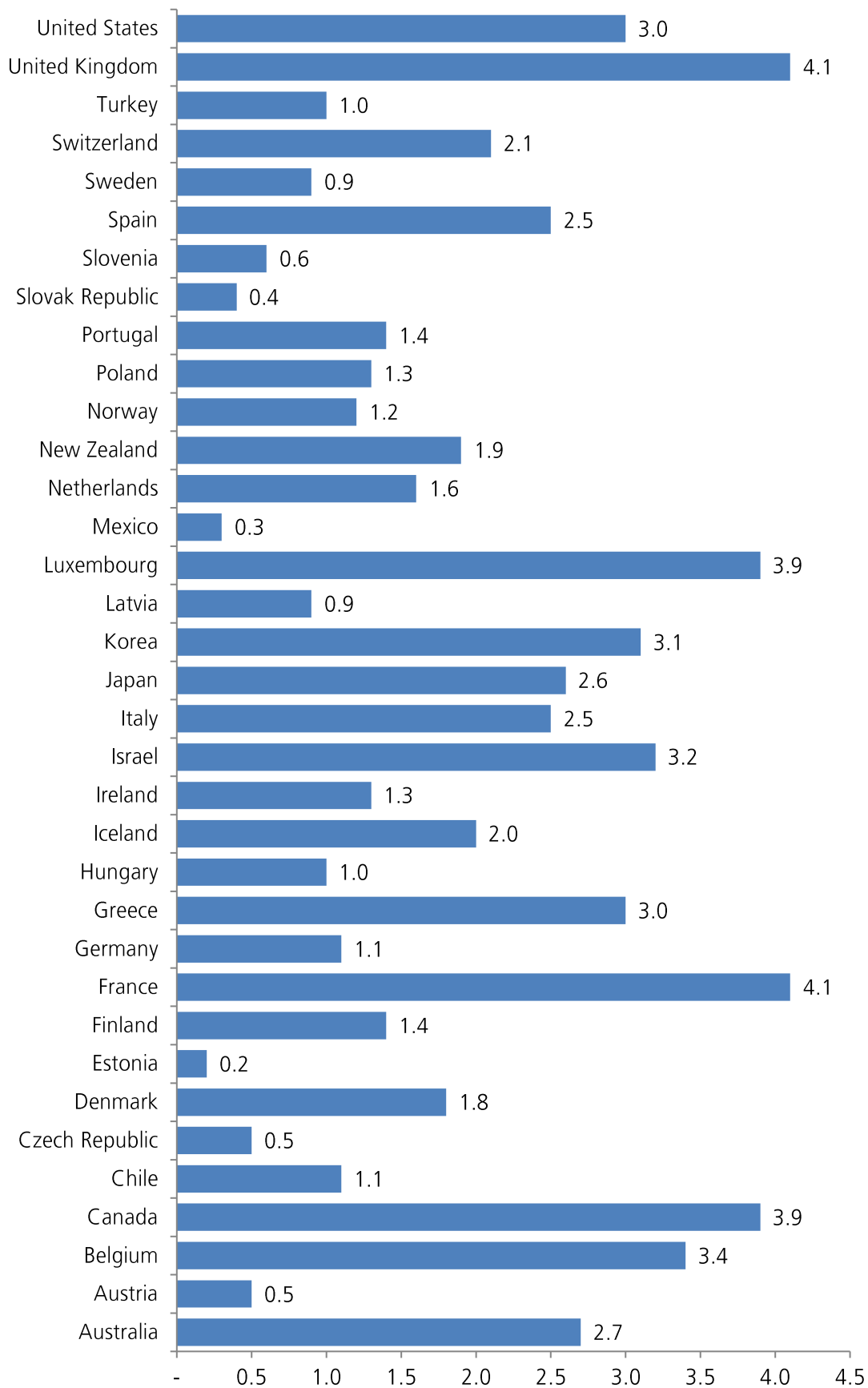
Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Table 3.8.

## 22 OECD: Taxes on property as percentage<sup>1</sup> of GDP 2018

Country	2018
Australia	2.7
Austria	0.5
Belgium	3.4
Canada	3.9
Chile	1.1
Czech Republic	0.5
Denmark	1.8
Estonia	0.2
Finland	1.4
France	4.1
Germany	1.1
Greece	3.0
Hungary	1.0
Iceland	2.0
Ireland	1.3
Israel	3.2
Italy	2.5
Japan	2.6
Korea	3.1
Latvia	0.9
Luxembourg	3.9
Mexico	0.3
Netherlands	1.6
New Zealand	1.9
Norway	1.2
Poland	1.3
Portugal	1.4
Slovak Republic	0.4
Slovenia	0.6
Spain	2.5
Sweden	0.9
Switzerland	2.1
Turkey	1.0
United Kingdom	4.1
United States	3.0
<b>Unweighted Average</b>	<b>1.9</b>
<b>OECD Total</b>	<b>1.9</b>

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

## Taxes on property as percentage of GDP 2018



Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Table 3.12.

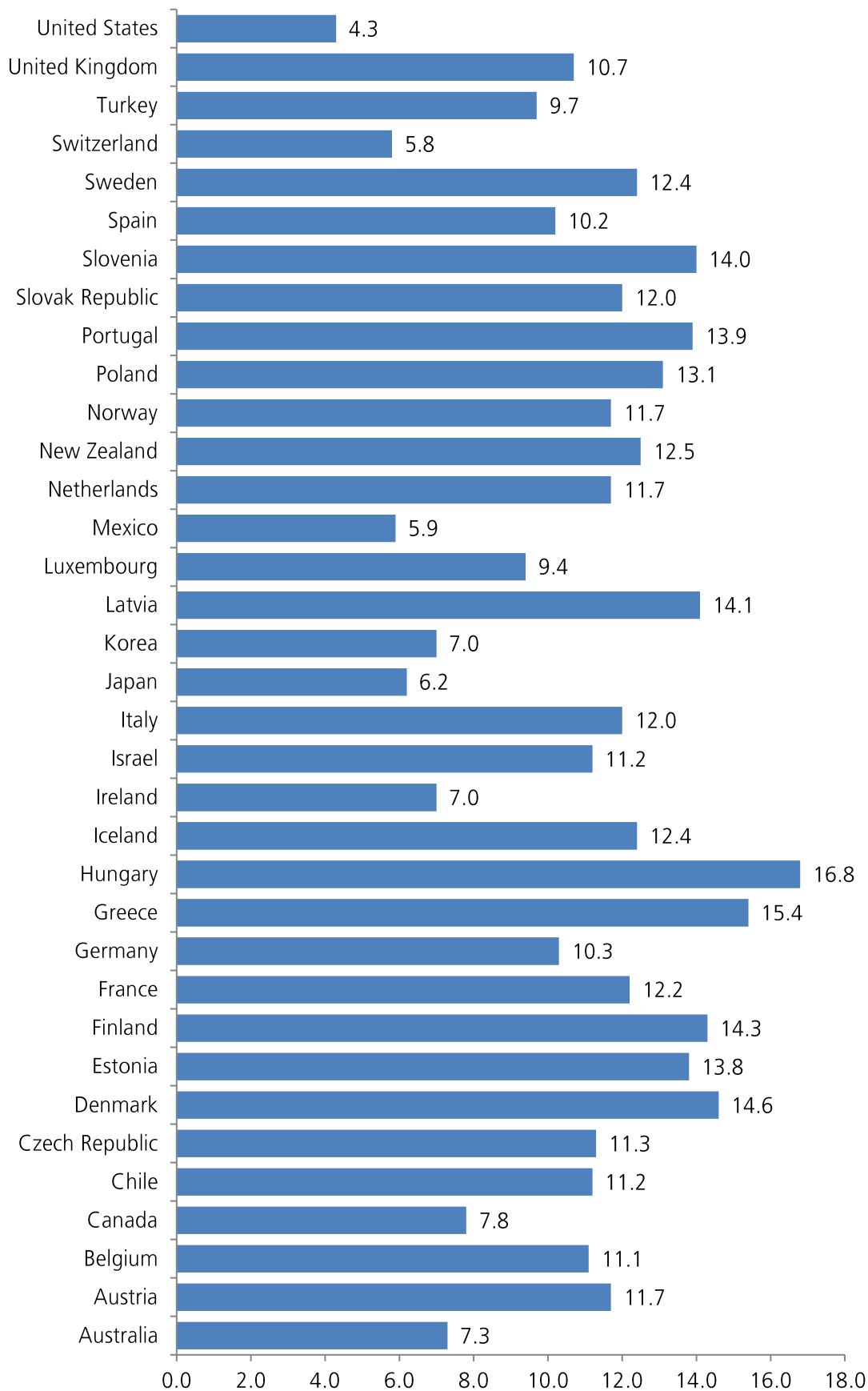


## 23 OECD: Taxes on goods and services<sup>1</sup> as percentage of GDP 2018

Country	2018
Australia	7.3
Austria	11.7
Belgium	11.1
Canada	7.8
Chile	11.2
Czech Republic	11.3
Denmark	14.6
Estonia	13.8
Finland	14.3
France	12.2
Germany	10.3
Greece	15.4
Hungary	16.8
Iceland	12.4
Ireland	7.0
Israel	11.2
Italy	12.0
Japan	6.2
Korea	7.0
Latvia	14.1
Luxembourg	9.4
Mexico	5.9
Netherlands	11.7
New Zealand	12.5
Norway	11.7
Poland	13.1
Portugal	13.9
Slovak Republic	12.0
Slovenia	14.0
Spain	10.2
Sweden	12.4
Switzerland	5.8
Turkey	9.7
United Kingdom	10.7
United States	4.3
<b>Unweighted Average</b>	<b>11</b>
<b>OECD Total</b>	

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

## Taxes on goods and services as percentage of GDP 2018



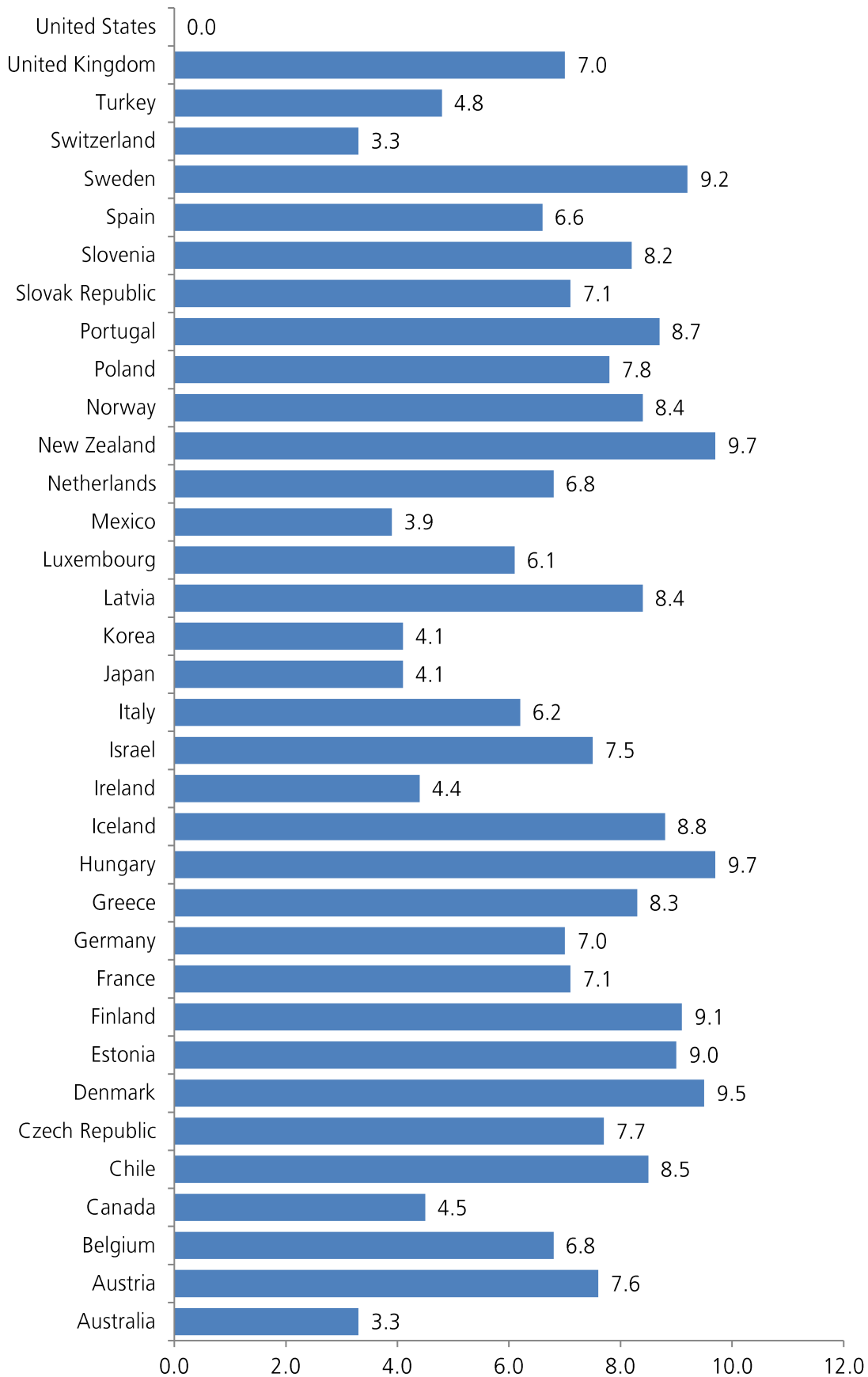
Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Table 3.13.

## 24 OECD: Rates of value added tax<sup>1</sup> as percentage of GDP 2018

Country	2018
Australia	3.3
Austria	7.6
Belgium	6.8
Canada	4.5
Chile	8.5
Czech Republic	7.7
Denmark	9.5
Estonia	9.0
Finland	9.1
France	7.1
Germany	7.0
Greece	8.3
Hungary	9.7
Iceland	8.8
Ireland	4.4
Israel	7.5
Italy	6.2
Japan	4.1
Korea	4.1
Latvia	8.4
Luxembourg	6.1
Mexico	3.9
Netherlands	6.8
New Zealand	9.7
Norway	8.4
Poland	7.8
Portugal	8.7
Slovak Republic	7.1
Slovenia	8.2
Spain	6.6
Sweden	9.2
Switzerland	3.3
Turkey	4.8
United Kingdom	7.0
United States	0.0
<b>Unweighted Average</b>	<b>6.8</b>
<b>OECD Total</b>	<b>6.8</b>

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

## Rates of value added tax as percentage of GDP 2018



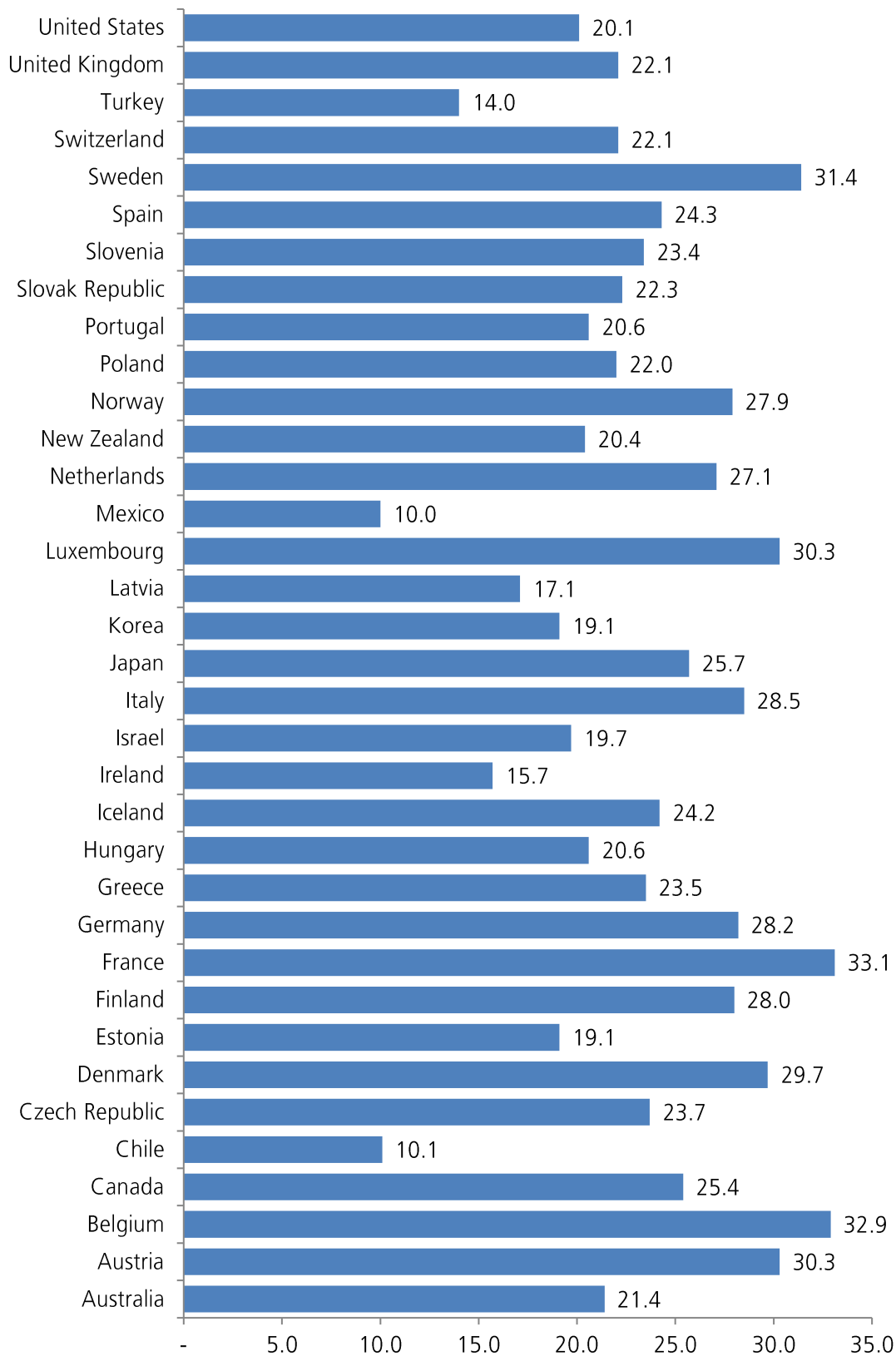
Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Table 3.14.

## 25 OECD: Direct taxes<sup>1</sup> as percentage of GDP (social security contributions included) 2018

Country	2018
Australia	21.4
Austria	30.3
Belgium	32.9
Canada	25.4
Chile	10.1
Czech Republic	23.7
Denmark	29.7
Estonia	19.1
Finland	28.0
France	33.1
Germany	28.2
Greece	23.5
Hungary	20.6
Iceland	24.2
Ireland	15.7
Israel	19.7
Italy	28.5
Japan	25.7
Korea	19.1
Latvia	17.1
Luxembourg	30.3
Mexico	10.0
Netherlands	27.1
New Zealand	20.4
Norway	27.9
Poland	22.0
Portugal	20.6
Slovak Republic	22.3
Slovenia	23.4
Spain	24.3
Sweden	31.4
Switzerland	22.1
Turkey	14.0
United Kingdom	22.1
United States	20.1
<b>Unweighted Average</b>	<b>23.3</b>
<b>OECD Total</b>	<b>23.3</b>

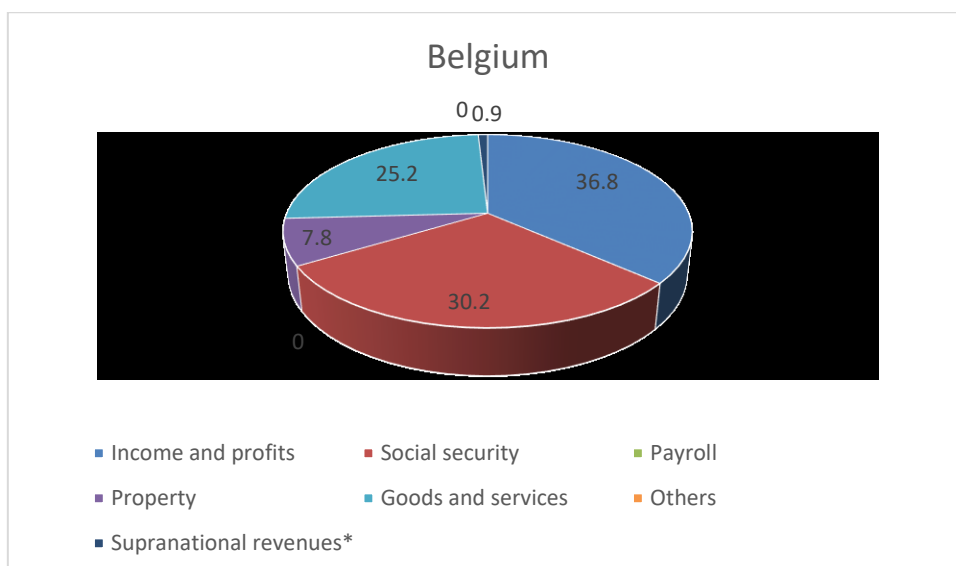
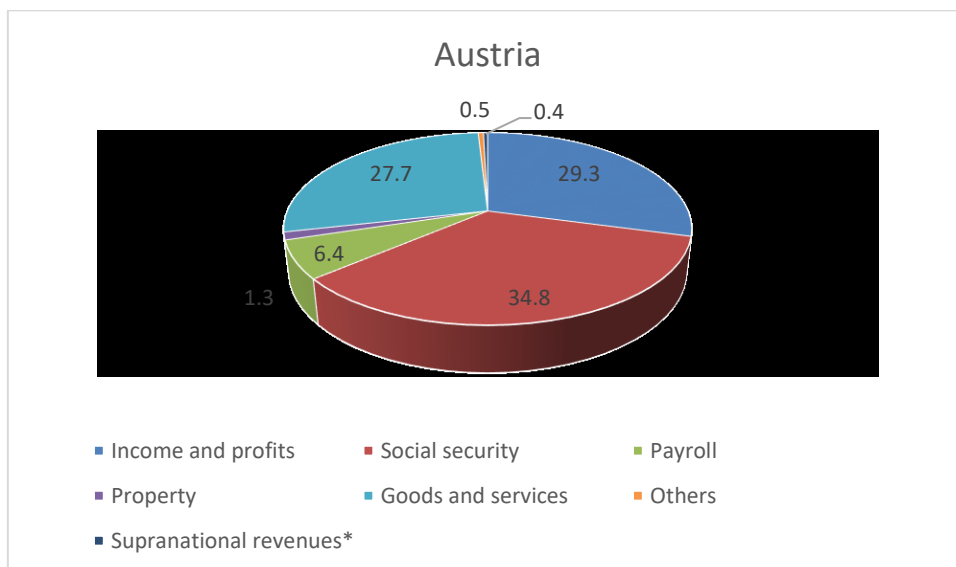
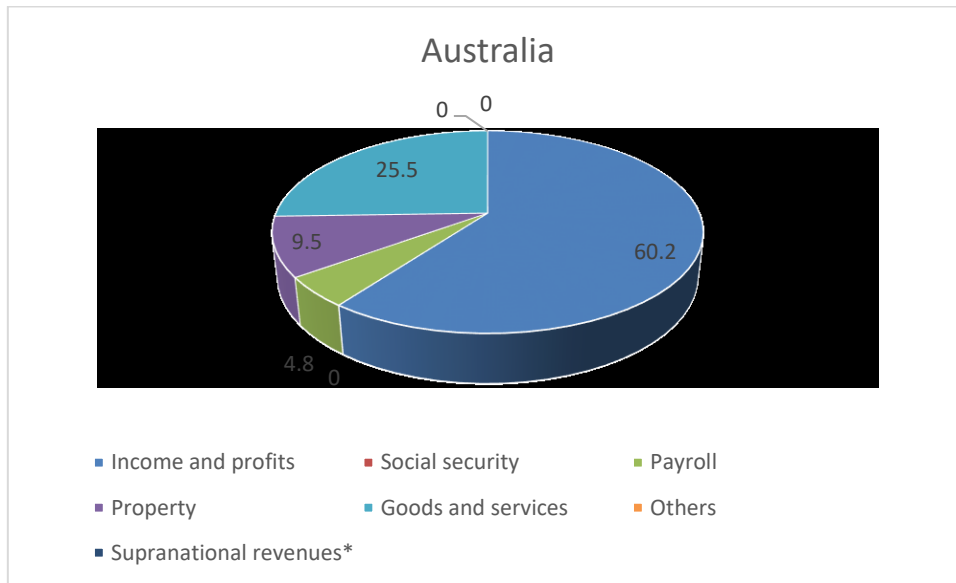
<sup>1</sup> No. 1000, 2000, 3000, 4000 according to OECD classification.

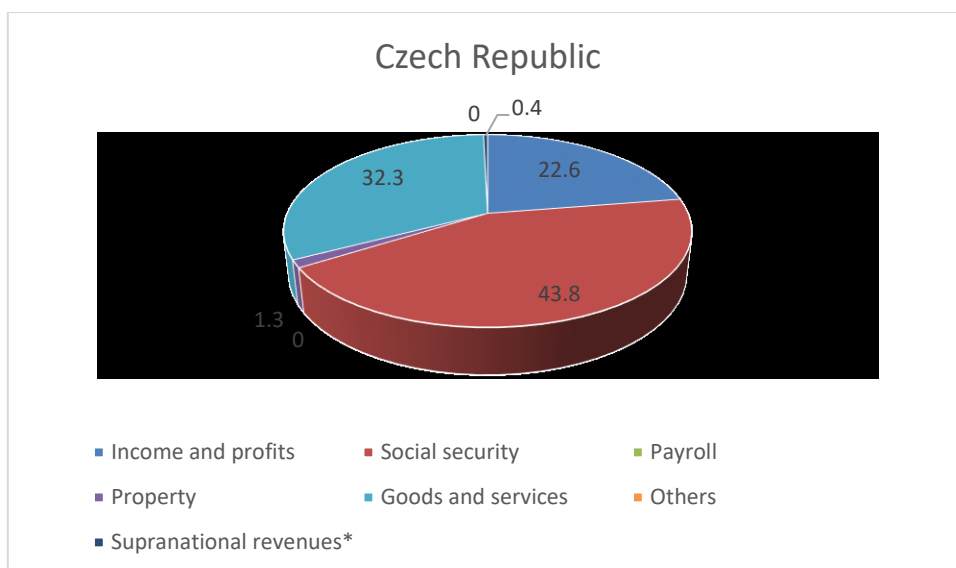
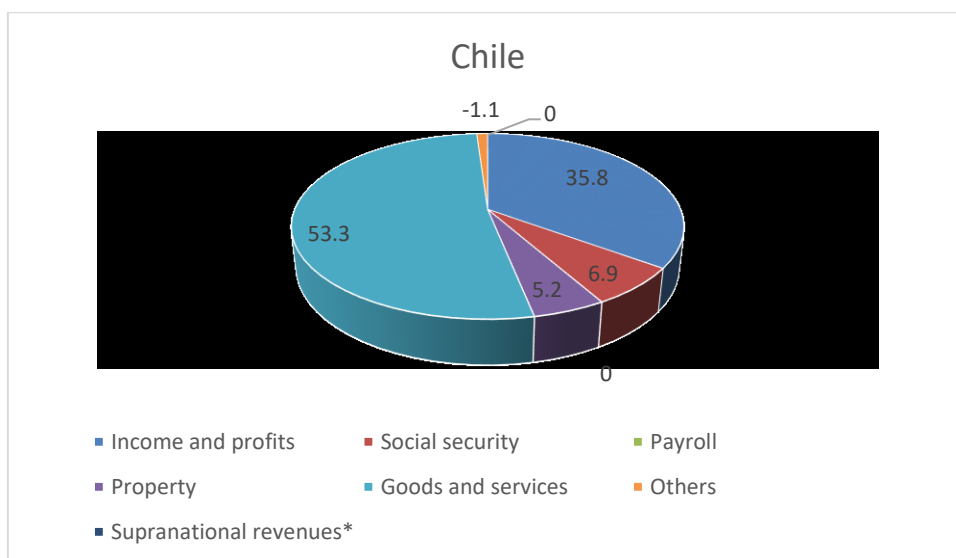
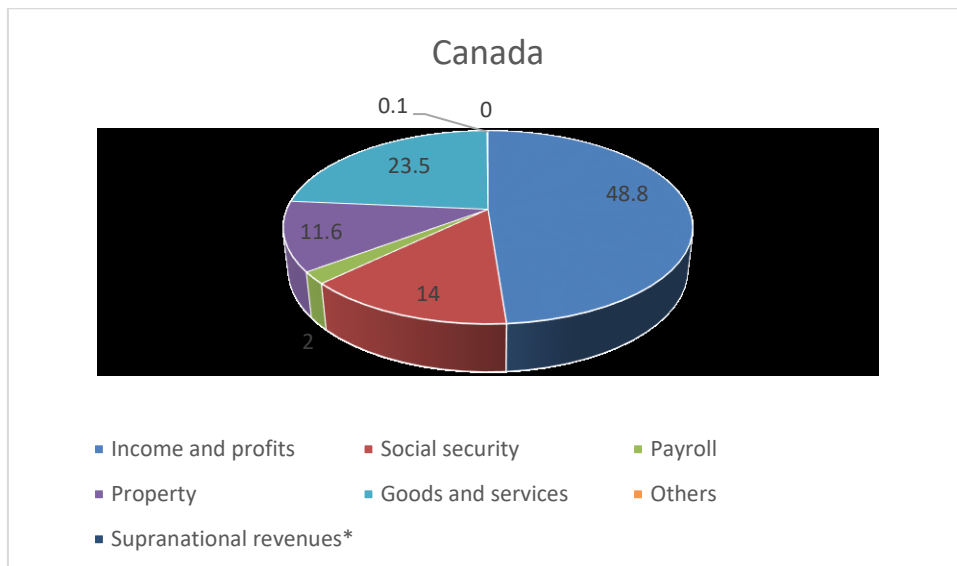
### Direct taxes as percentage of GDP (social security contributions included) 2018



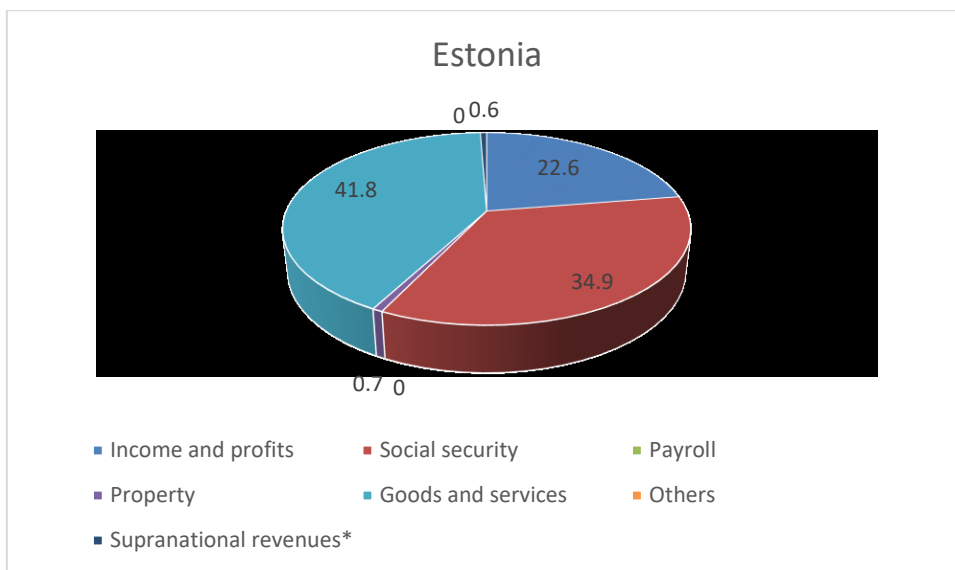
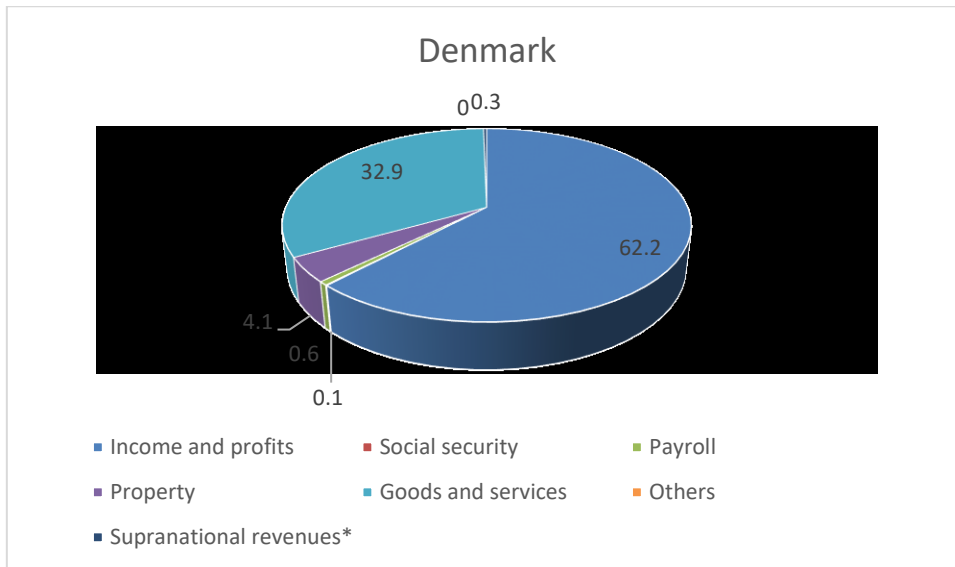
Source: OECD (2020), Revenue Statistics 1965-2019, OECD Publishing. Table 3.3.

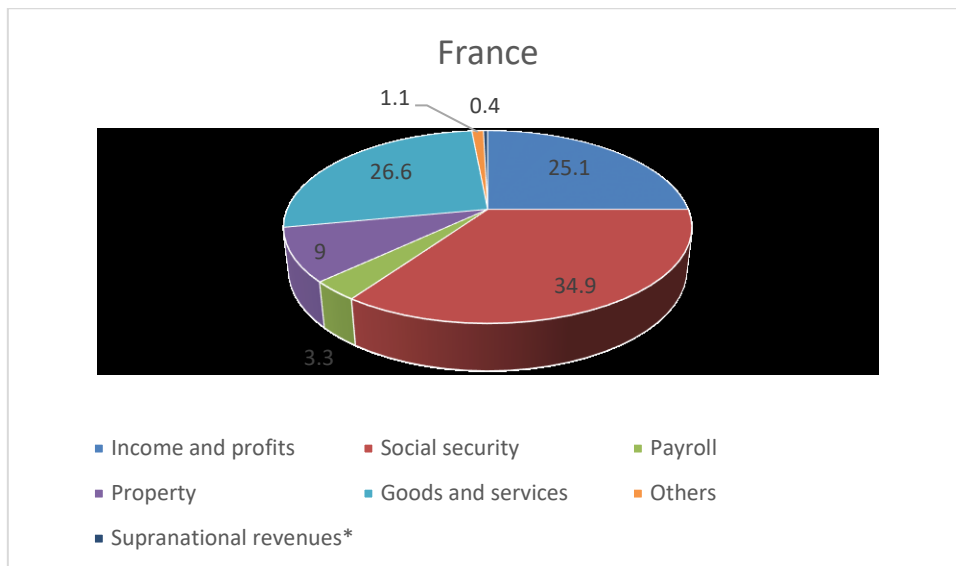
## 26 Main headings as percentage of total tax revenue 2018

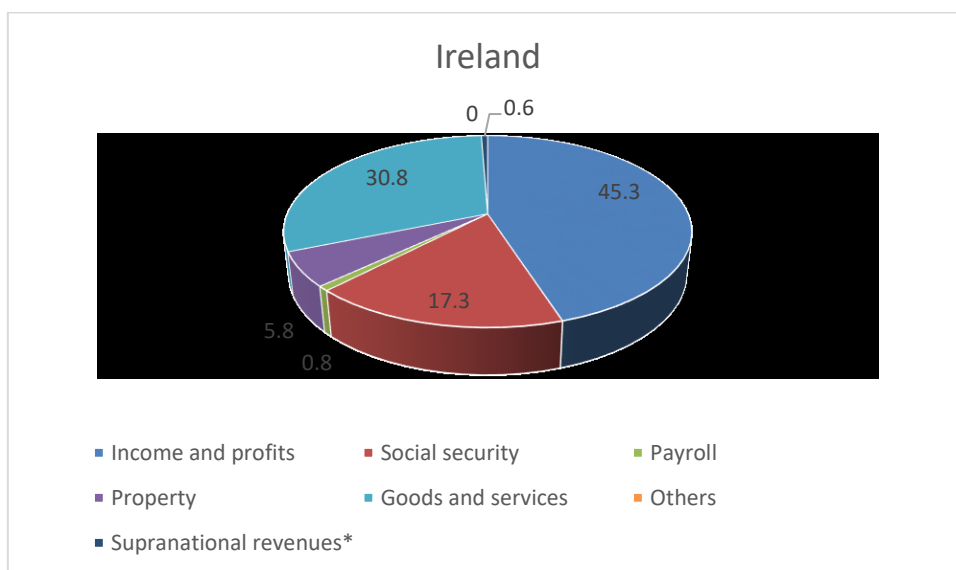
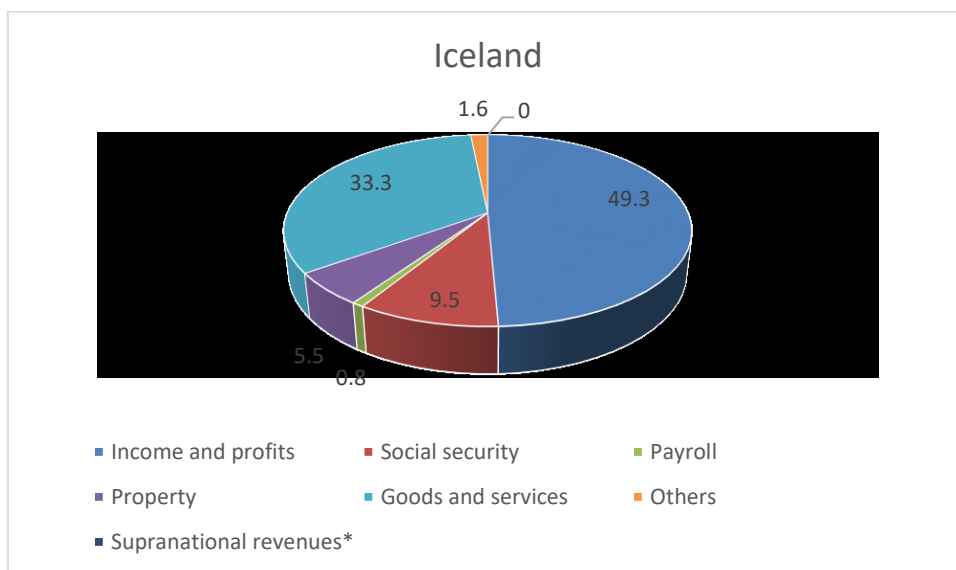
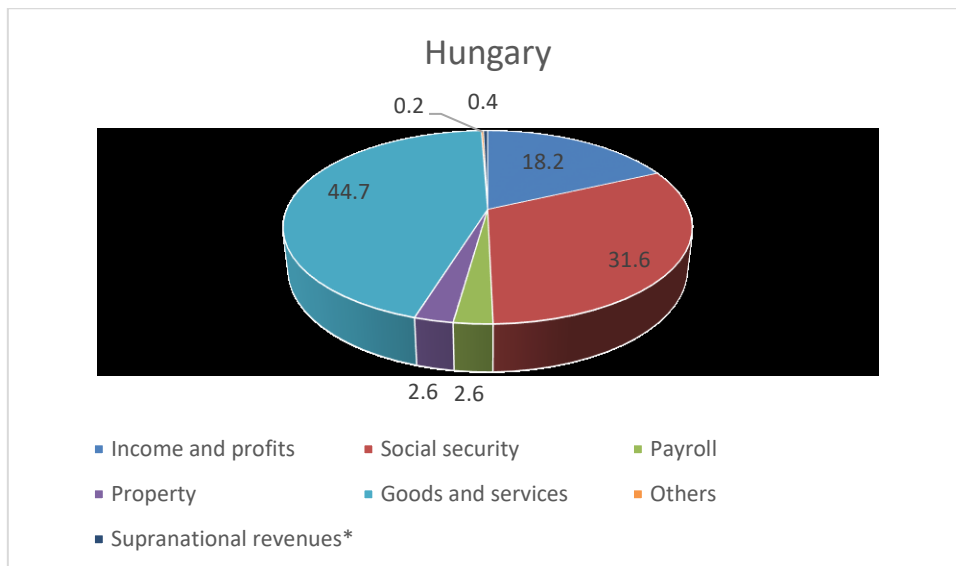


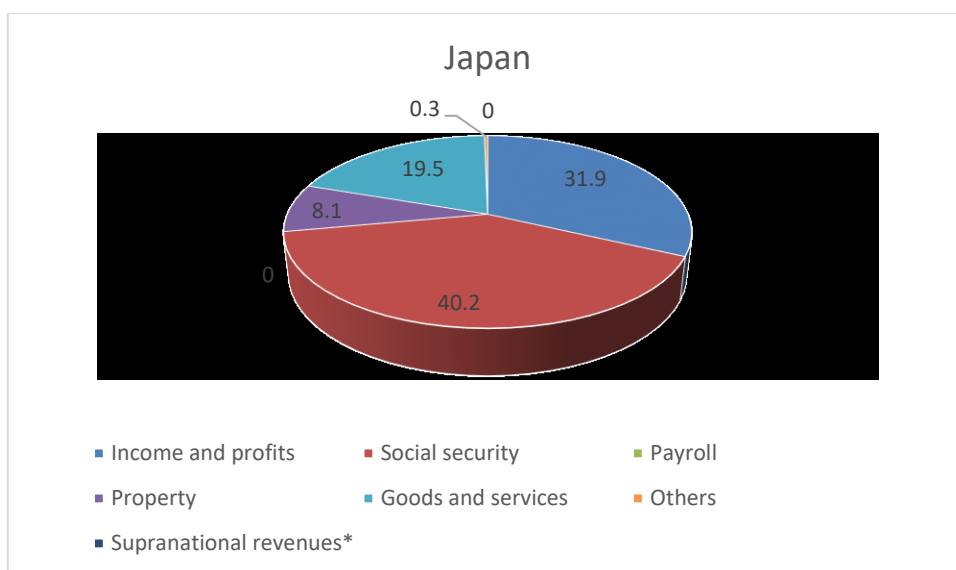
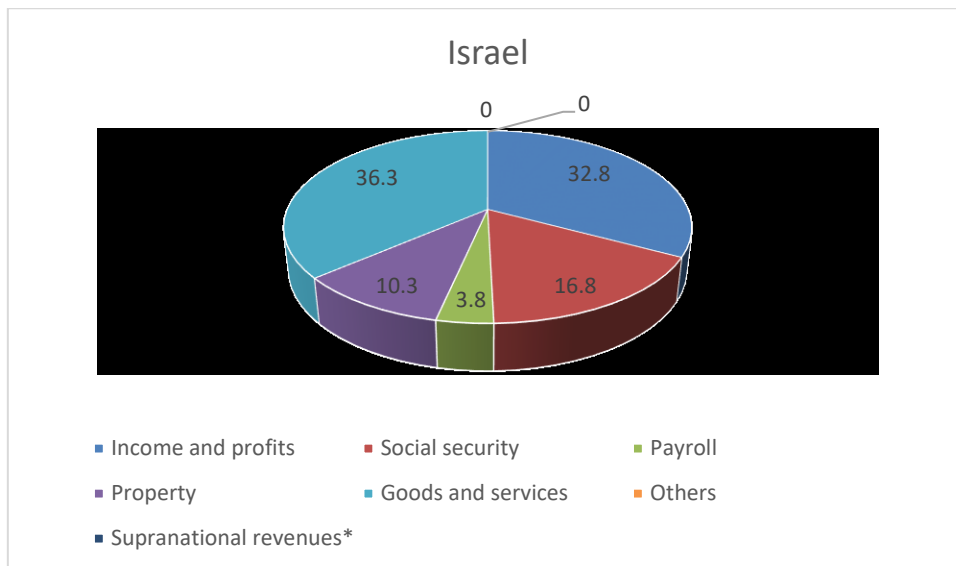


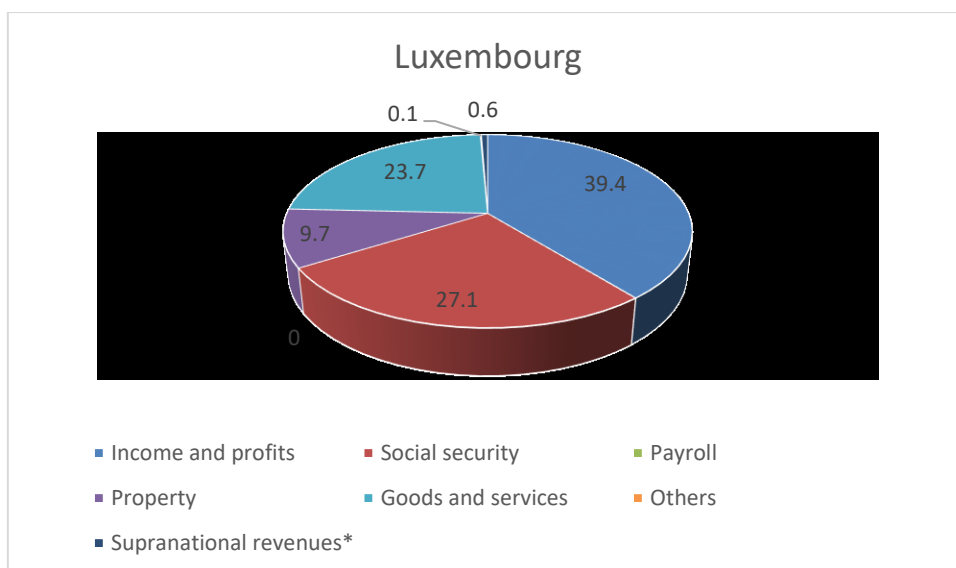
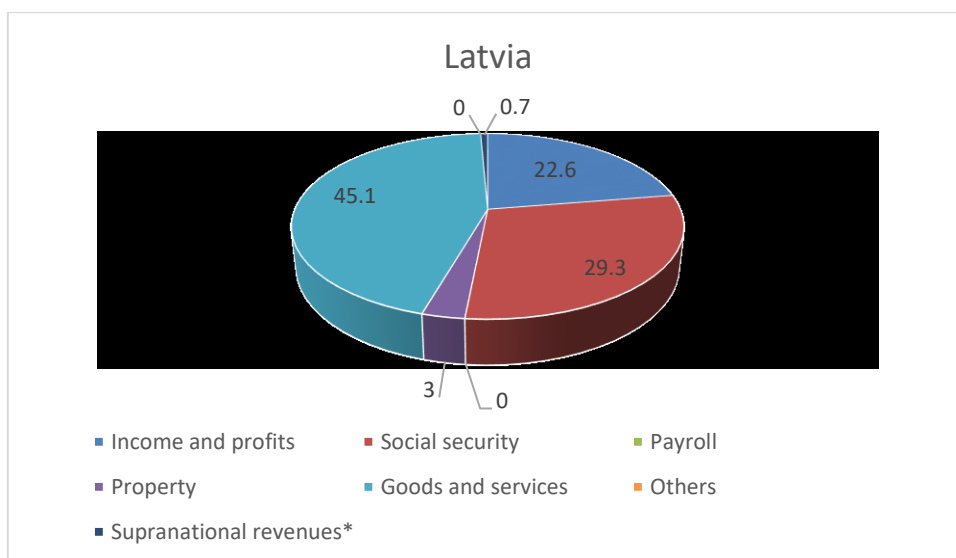
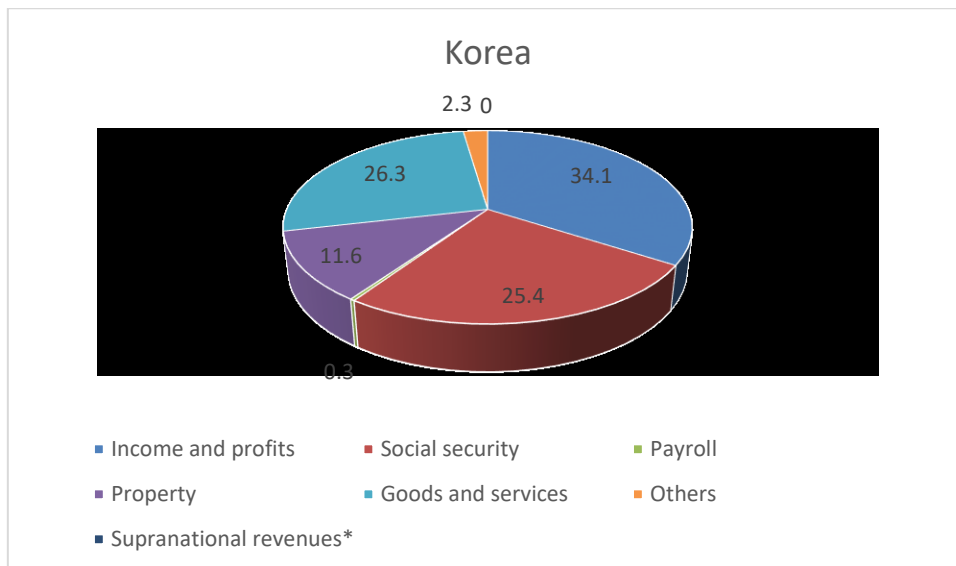


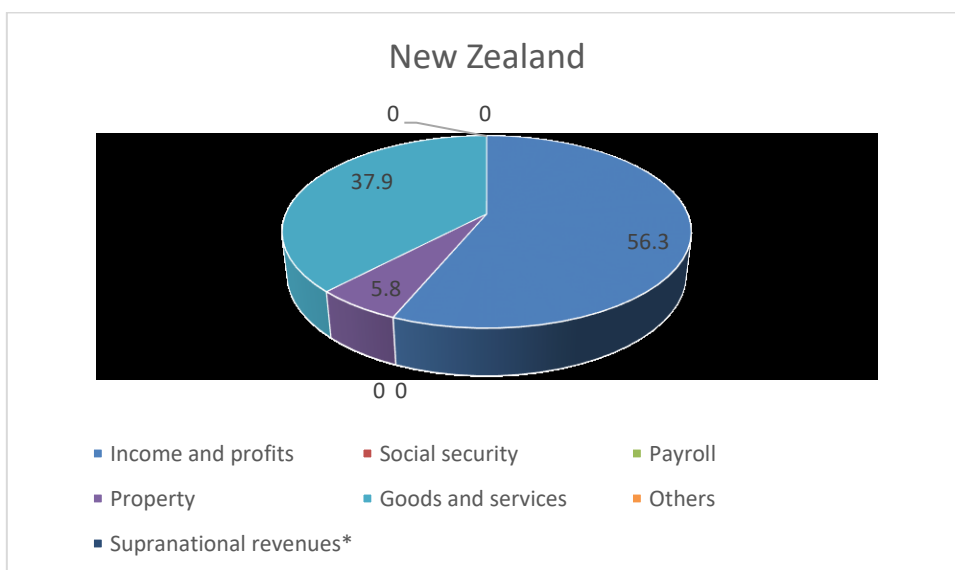
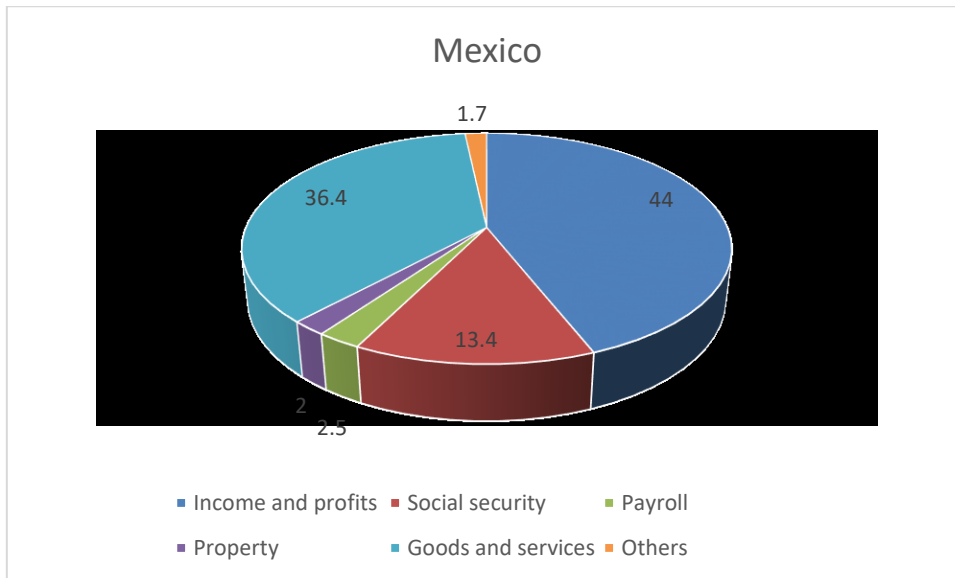


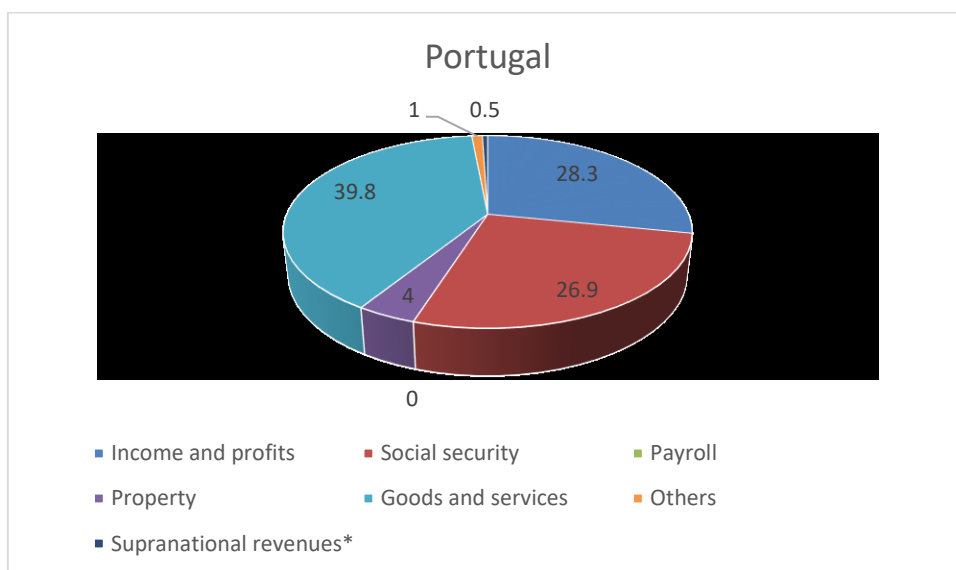
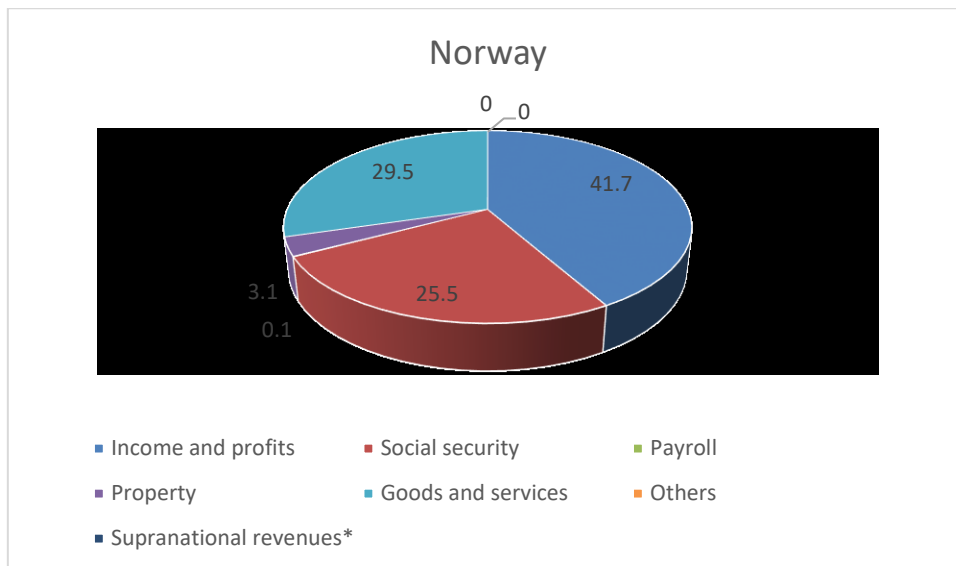




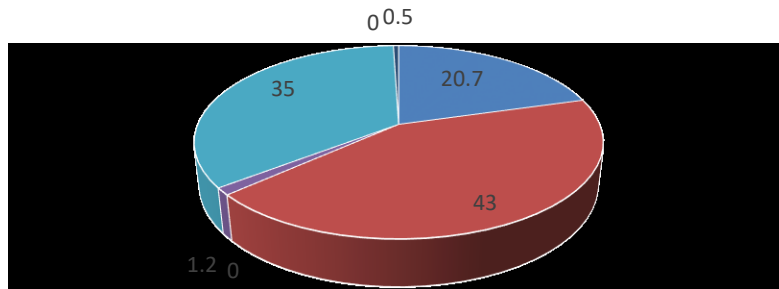






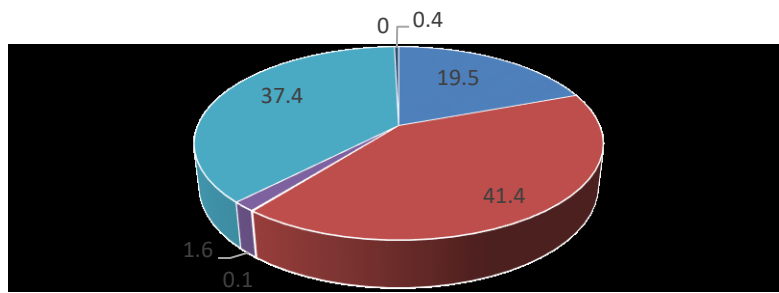


## Slovak Republic



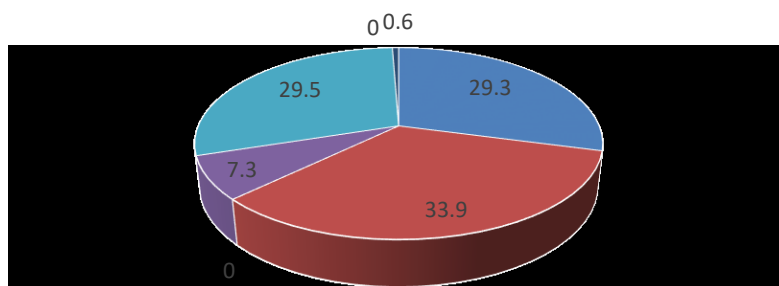
- Income and profits
- Social security
- Payroll
- Property
- Goods and services
- Others
- Supranational revenues\*

## Slovenia



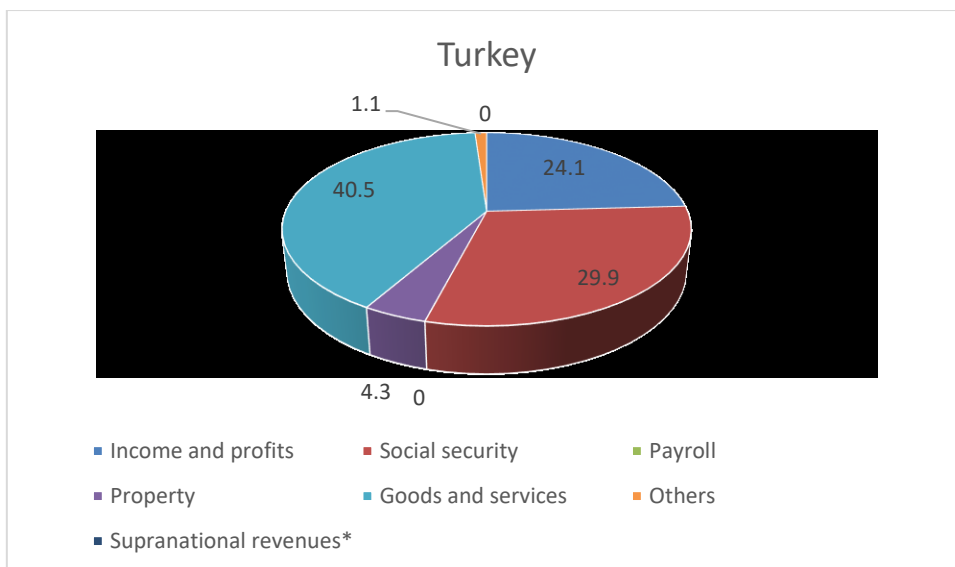
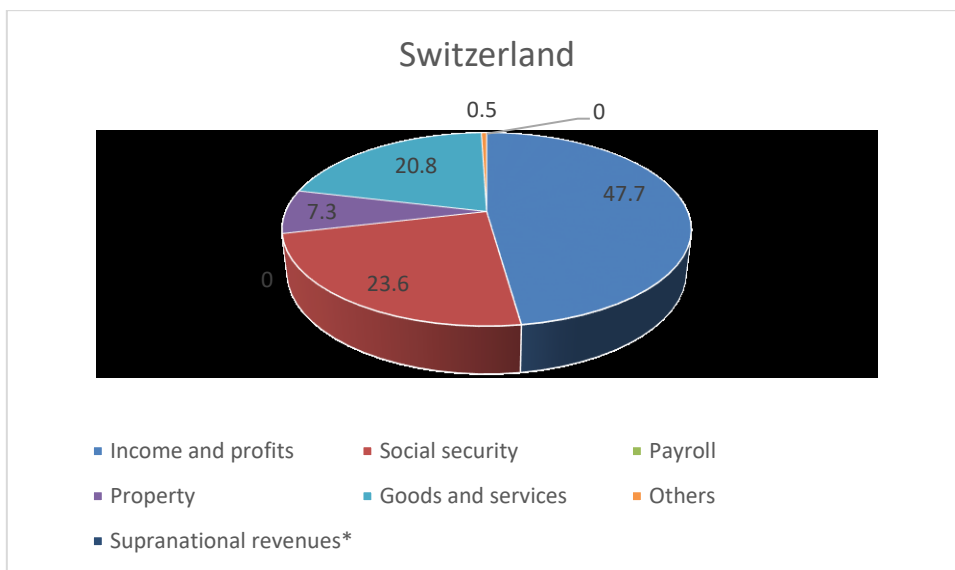
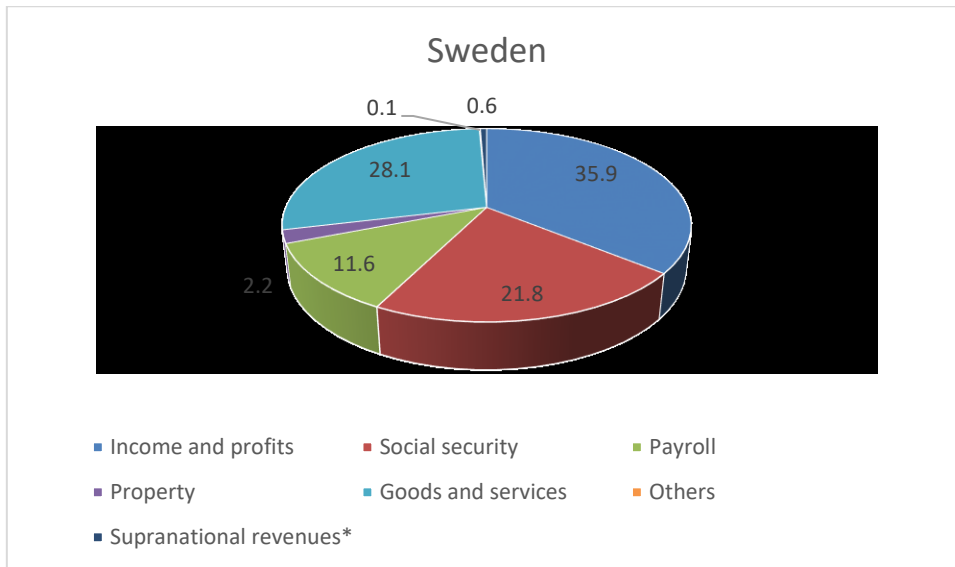
- Income and profits
- Social security
- Payroll
- Property
- Goods and services
- Others
- Supranational revenues\*

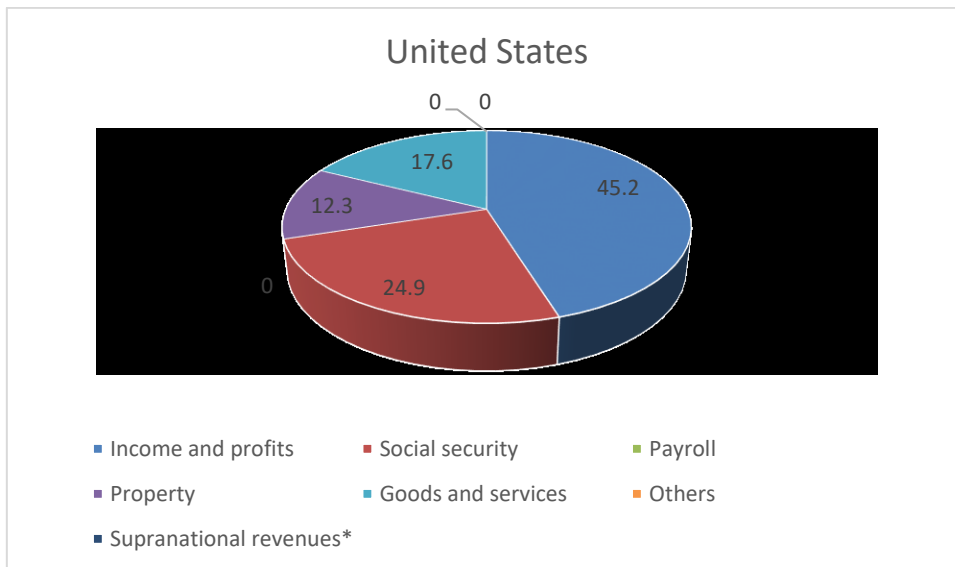
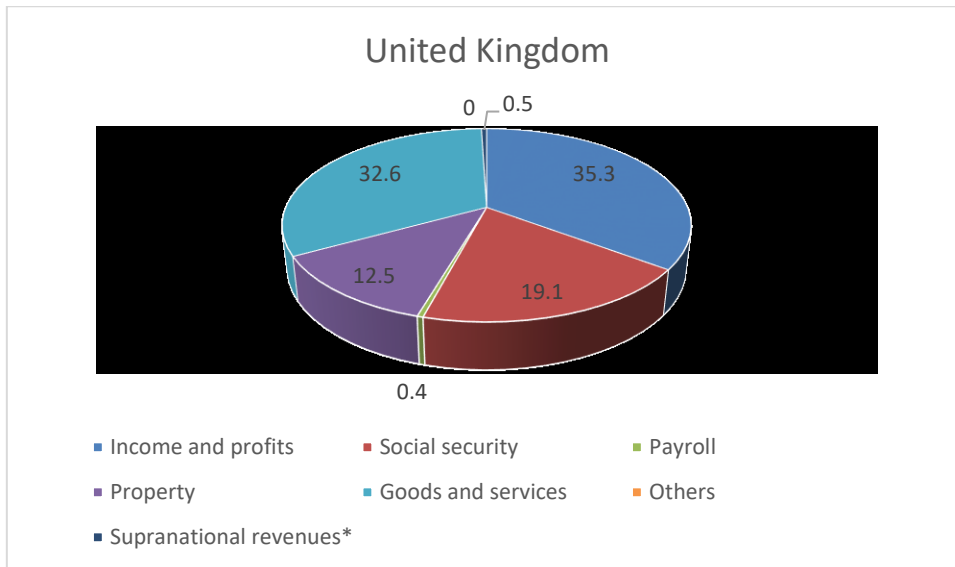
## Spain



- Income and profits
- Social security
- Payroll
- Property
- Goods and services
- Others
- Supranational revenues\*







\* Note: the data regarding the supranational revenues (former EU custom duties) are not available for the following countries: Australia, Canada, Chili, Iceland, Israel, Japan, Korea, Mexico, New Zealand, Norway, Switzerland, Turkey and the United States.