



Tax burden: international comparison

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

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1 Corporate income tax rates 2014

Country	Central Government	Local Government	Local Tax deductible
Belgium ¹	33 ²		
Denmark	24.5		
Germany	15 ³	3.5 ⁸	
Finland	20		
France ¹	33.33 ⁴		
Greece	26		
United Kingdom ¹	21		
Ireland ¹	12.5 ⁵		
Italy	27.5 ⁶	3.5	
Luxembourg ¹	21 ⁷	3 ⁹	
Netherlands ¹	25		
Norway	27		
Austria	25		
Portugal ¹	23	0 – 1.5 ¹⁰	
Sweden	22		
Switzerland	8.5	18.32 ¹¹	yes
Spain ¹	30	¹²	yes
United States ¹	15 - 39	¹³	yes

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

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

³ In addition a 5.5% solidarity surcharge, totally 15.83%.

⁴ Higher rates for corporations with a turnover above EUR 7,630,000 respectively 250 million.

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

⁶ Surcharge of 6.5 % for companies with revenues above EUR 3 million, a taxable income above EUR 300,000 and carrying on certain types of activities. Rate of 38 % for «non-operating entities».

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

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

⁹ Basic tax rate.

¹⁰ 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.

¹¹ Rate applying to the city of Zurich, incl. the annual multiple of 229 %.

¹² Local business tax if annual turnover exceeds EUR 1 million.

¹³ Every State has its own tax schedule.

Source: IBFD Tax Research Platform

2 Corporate capital tax 2014

Country	rate in %
Belgium	
Denmark	
Germany	
Finland	
France	
Greece	
United Kingdom	
Ireland	
Italy	
Luxembourg	0.5
Netherlands	
Norway	
Austria	
Portugal	
Sweden	
Switzerland	0.17175 ¹
Spain	
United States	

¹ No corporate capital tax on federal level. The rate refers to the city of Zurich (including annual multiple of 229 %).

Source: IBFD Tax Research Platform

3 Withholding taxes¹ 2014

Country	Interest	Dividends
Belgium	25	25
Denmark	25	27
Germany		26.38 ²
Finland		20
France		30
Greece	15	10
United Kingdom	20	
Ireland	20	20
Italy	26 ³	26 ³
Luxembourg		15
Netherlands		15
Norway		25
Austria		25
Portugal	25	25
Sweden		30
Switzerland	35	35
Spain	21	21
United States	30	30

¹ Double taxation treaties are not taken into consideration.

² Including a solidarity surcharge of 5.5 %.

³ 20 % before 1 July 2014.

Source: IBFD Tax Research Platform

4 Capital duty 2014

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 ⁶
United States	

¹ A registration fee depending on the amount of capital involved is due.

² A registration fee may be charged.

³ 1 % in case of capital increases.

⁴ A registration fee is due.

⁵ Lump sum fee of EUR 75.

⁶ Only on qualifying capital redemptions, liquidations and immigration of companies to Spain.

Source: IBFD Tax Research Platform

5 Stamp duties on transactions 2014

Country	rate in %
Belgium	yes ¹
Denmark	
Germany	
Finland	1.6 ²
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	

¹ Different rates.

² If the transfer is not made through the stock exchange.

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

Source: IBFD Tax Research Platform

6 Value added tax rates 2014

Country	Normal rates %	Reduced rates % ¹	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	23	6.5; 13	yes
United Kingdom	20	5	yes
Ireland	23	4.8; 5; 9; 13.5	yes
Italy	22	4; 10	yes
Luxembourg	15	3; 6; 12	yes
Netherlands	21	6	yes
Norway	25	8; 15	yes
Austria	20	10; 16	yes
Portugal ²	23	6; 13	yes
Sweden	25	6; 12	yes
Switzerland	8	2.5; 3.8	yes
Spain	21	4; 10	yes
United States	³		

¹ Apply to specific items, especially to the essentials of living and to services in the social and cultural sector.

² Special rates for certain islands.

³ 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 %.

Source: IBFD Tax Research Platform

7 Net wealth tax - individuals 2014

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

¹ Net wealth tax for wealth above NOK 1 million. Additionally, a municipal tax of 0.7 %.

² No net wealth tax is levied at federal level. Basic tax rate applying to the Canton of Zurich.

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

⁴ No net wealth tax is levied at federal level.

Source: IBFD Tax Research Platform

8 Treatment of losses 2014

Country	Carry forward (years)	Carry back (years)
Belgium	Indefinitely	
Denmark	Limited ¹	
Germany	Indefinitely	1 ⁶
Finland	10	
France	Indefinitely ²	1 ⁶
Greece	5	
United Kingdom	Indefinitely	1
Ireland	Indefinitely	3 ⁷
Italy	Indefinitely ³	
Luxembourg	Indefinitely	
Netherlands	9	1
Norway	Indefinitely	2 ⁸
Austria	Indefinitely	
Portugal	12 ⁴	
Sweden	Indefinitely	9
Switzerland	7	
Spain	18 ⁵	
United States	20	2

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

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

³ Only up to 80 % of taxable income.

⁴ Losses carried forward may only be offset against 70 % of taxable profit assessed in the relevant fiscal year.

⁵ Special rules apply to companies having a turnover above EUR 6,010,121.04 in the last 12 months.

⁶ Up to EUR 1 million.

⁷ Only for the last business year.

⁸ Only when a company liquidates, for the losses of the year of liquidation.

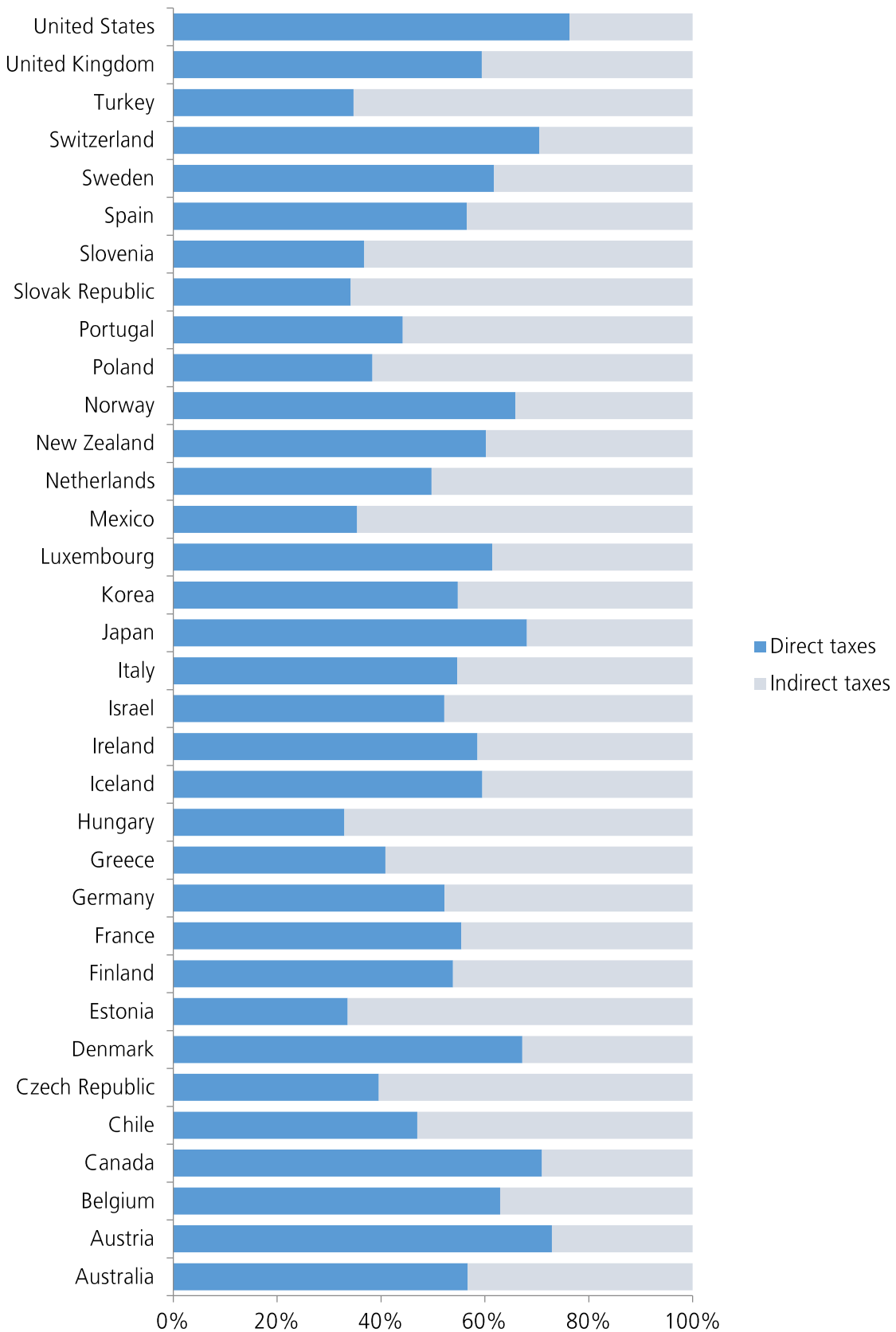
⁹ Losses may be carried back through the dissolution of the tax allocation reserve.

Source: IBFD Tax Research Platform

9 OECD: Percentage of direct and indirect taxes (without social security contributions) 2012

Country	direct taxes	indirect taxes
Australia	71.9	28.1
Austria	56.9	42.7
Belgium	62.2	36.7
Canada	70.9	29.1
Chile	46.2	53.8
Czech Republic	39.0	60.2
Denmark	67.6	32.1
Estonia	33.9	65.3
Finland	52.6	47.1
France	56.6	43.1
Germany	53.2	46.0
Greece	44.0	55.6
Hungary	33.9	65.8
Iceland	59.3	40.7
Ireland	58.2	41.2
Israel	52.8	47.2
Italy	56.1	43.5
Japan	68.8	31.2
Korea	54.1	45.9
Luxembourg	60.0	39.9
Mexico	34.6	65.4
Netherlands	48.1	50.3
New Zealand	61.7	38.3
Norway	66.0	34.0
Poland	40.7	58.8
Portugal	43.4	56.2
Slovak Republic	35.7	63.2
Slovenia	35.3	64.0
Spain	56.3	43.0
Sweden	61.4	38.2
Switzerland	69.5	30.5
Turkey	35.8	64.2
United Kingdom	58.7	40.7
United States	76.9	23.1
Unweighted Average	53.6	46.0
OECD Total	53.6	46.0

Percentage of direct and indirect taxes (social security contributions excluded) 2012



Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Tables 41 – 74.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

10OECD: 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
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

Country	Chile		Czech Rep.		Denmark		Estonia	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
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

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
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

Country	Hungary		Iceland		Ireland		Israel	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
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

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

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

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

Country	Poland		Portugal		Slovak Rep.		Slovenia	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
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

Country	Spain		Sweden		Switzerland		Turkey	
	Year	Direct	Indirect	Direct	Indirect	Direct	Indirect	Direct
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

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

Country	UK		United States	
	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

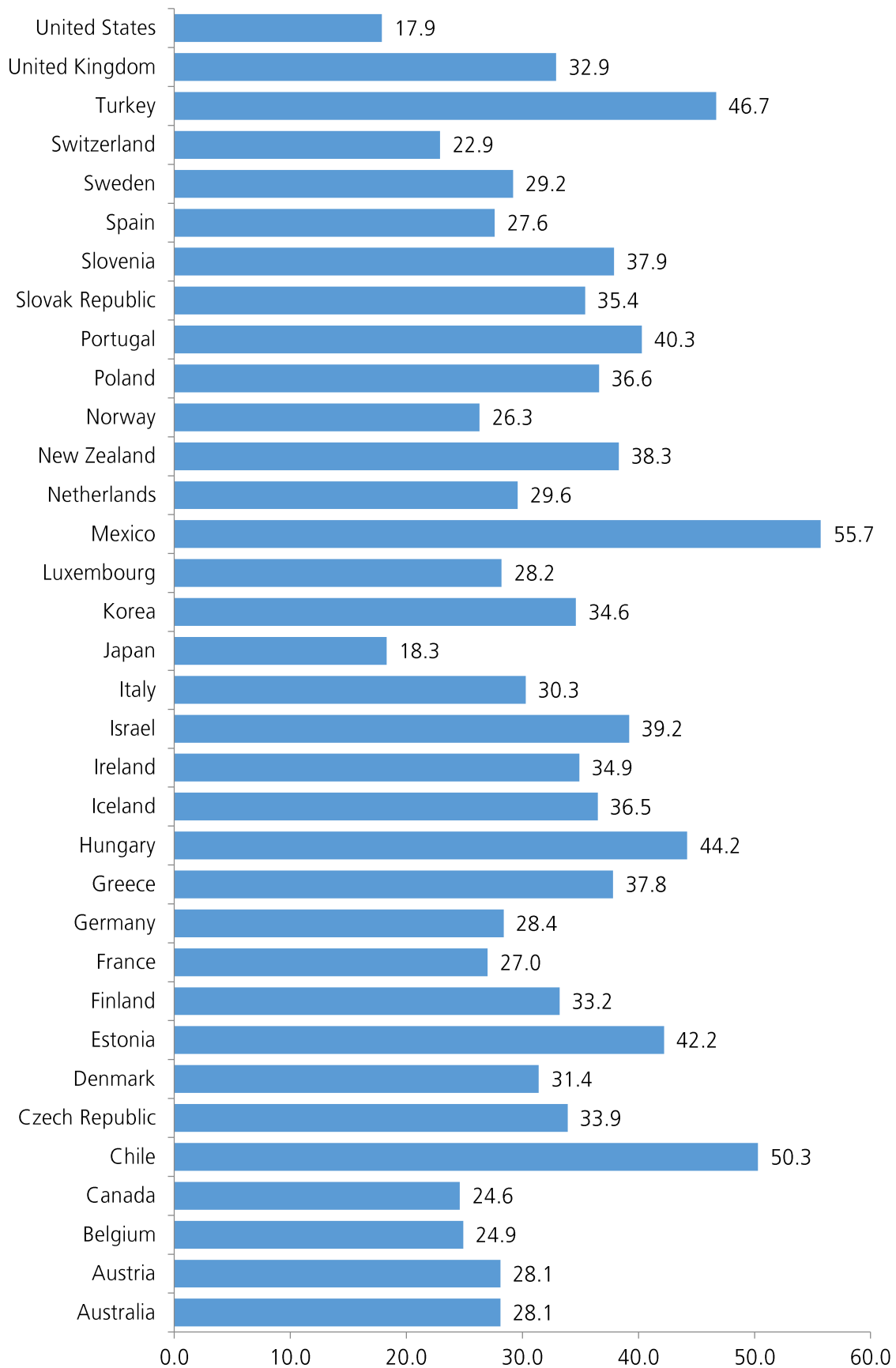
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Tables 41 – 74.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

15OECD : Indirect taxes as a percentage of total tax revenue¹ 2012 (social security included)

Country	rate in %
Australia	28.1
Austria	28.1
Belgium	24.9
Canada	24.6
Chile	50.3
Czech Republic	33.9
Denmark	31.4
Estonia	42.2
Finland	33.2
France	27.0
Germany	28.4
Greece	37.8
Hungary	44.2
Iceland	36.5
Ireland	34.9
Israel	39.2
Italy	30.3
Japan	18.3
Korea	34.6
Luxembourg	28.2
Mexico	55.7
Netherlands	29.6
New Zealand	38.3
Norway	26.3
Poland	36.6
Portugal	40.3
Slovak Republic	35.4
Slovenia	37.9
Spain	27.6
Sweden	29.2
Switzerland	22.9
Turkey	46.7
United Kingdom	32.9
United States	17.9
Unweighted Average	33.3
OECD Total	33.3

¹ Nr. 5000 and 6000 according to OECD classification.

Indirect taxes as a percentage of total tax revenue (social security contributions included) 2012



Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Table 6.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

16OECD: Tax revenue of main headings as percentage of GDP 2012

Country	1000	2000	3000	4000	5000	6000
Australia	15.9	-	1.4	2.4	7.7	-
Austria	12.2	14.2	2.9	0.6	11.5	0.2
Belgium	15.2	14.1	-	3.3	10.9	-
Canada	14.5	4.8	0.7	3.3	7.5	-
Chile	8.3	1.4	-	0.9	10.7	0.1
Czech Republic	6.9	14.7	-	0.5	11.5	-
Denmark	29.2	0.9	0.3	1.8	14.8	-
Estonia	6.7	11.3	-	0.3	13.6	-
Finland	14.7	12.7	-	1.2	14.2	-
France	10.4	16.5	1.4	3.8	10.8	1.1
Germany	11.1	13.9	-	0.9	10.4	-
Greece	8.2	10.8	-	1.9	12.7	-
Hungary	6.6	12.6	0.9	1.2	16.8	0.2
Iceland	16.0	3.7	0.3	2.5	12.4	0.5
Ireland	11.4	4.2	0.2	1.9	9.5	-
Israel	9.1	5.1	1.2	2.7	11.6	-
Italy	14.0	13.0	-	2.7	10.9	2.0
Japan	9.2	12.3	-	2.7	5.3	0.1
Korea	7.4	6.1	0.1	2.6	7.7	0.8
Luxembourg	13.6	11.3	-	2.7	10.8	0.1
Mexico	5.2	2.9	0.3	0.3	10.7	0.2
Netherlands	9.2	15.0	-	1.1	10.7	0.1
New Zealand	18.3	-	-	2.1	12.6	-
Norway	20.4	9.6	-	1.2	11.1	-
Poland	6.6	12.1	0.3	1.2	11.6	0.1
Portugal	8.5	8.8	-	1.2	12.4	0.2
Slovak Republic	5.2	12.3	-	0.4	9.9	-
Slovenia	6.9	14.9	0.1	0.6	13.9	-
Spain	9.6	11.5	-	2.0	8.5	0.3
Sweden	14.5	10.0	4.4	1.0	12.3	0.1
Switzerland	12.3	6.7	-	1.8	6.2	-
Turkey	6.0	7.5	-	1.2	12.4	0.5
United Kingdom	11.8	6.3	-	3.9	10.9	-
United States	11.7	5.4	-	2.9	4.4	-
Unweighted Average	11.4	9.0	0.4	1.8	10.8	0.2
OECD Total						

According to OECD classification:

1000 = Income and profits

2000 = Social security

3000 = Payroll

4000 = Property

5000 = Goods and services

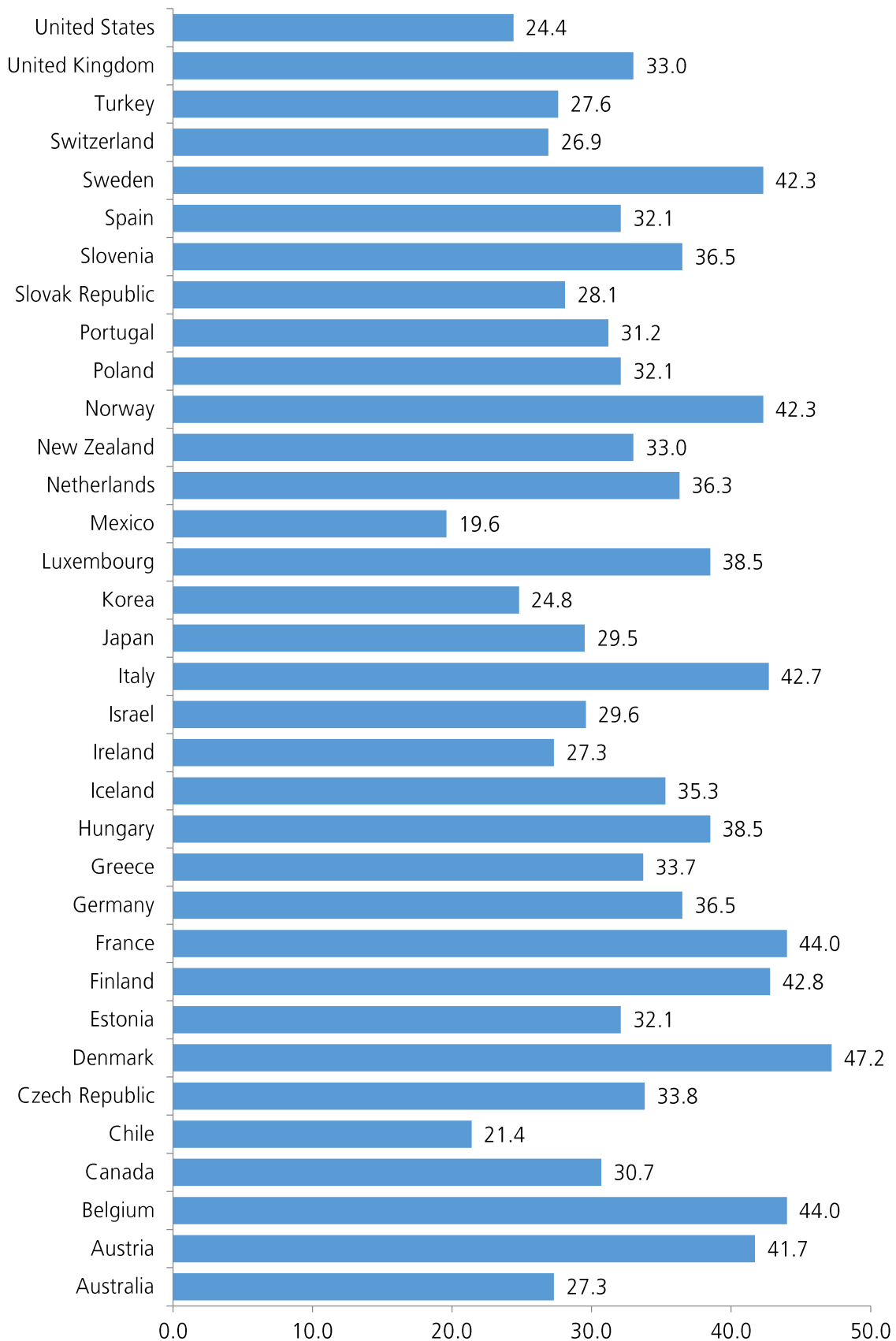
6000 = Others

Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Table 5.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

17OECD: Total tax revenue (including social security) as percentage of GDP 2012

Country	2012	2013 (Estimates)
Australia	27.3	-
Austria	41.7	42.5
Belgium	44.0	44.6
Canada	30.7	30.6
Chile	21.4	20.2
Czech Republic	33.8	34.1
Denmark	47.2	48.6
Estonia	32.1	31.8
Finland	42.8	44.0
France	44.0	45.0
Germany	36.5	36.7
Greece	33.7	33.5
Hungary	38.5	38.9
Iceland	35.3	35.5
Ireland	27.3	28.3
Israel	29.6	30.5
Italy	42.7	42.6
Japan	29.5	-
Korea	24.8	24.3
Luxembourg	38.5	39.3
Mexico	19.6	-
Netherlands	36.3	-
New Zealand	33.0	32.1
Norway	42.3	40.8
Poland	32.1	-
Portugal	31.2	33.4
Slovak Republic	28.1	29.6
Slovenia	36.5	36.8
Spain	32.1	32.6
Sweden	42.3	42.8
Switzerland	26.9	27.1
Turkey	27.6	29.3
United Kingdom	33.0	32.9
United States	24.4	25.4
Unweighted Average	33.7	35.0
OECD Total		

Total tax revenue (social security contributions included) as percentage of GDP 2012



Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Tables 2 and 38.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

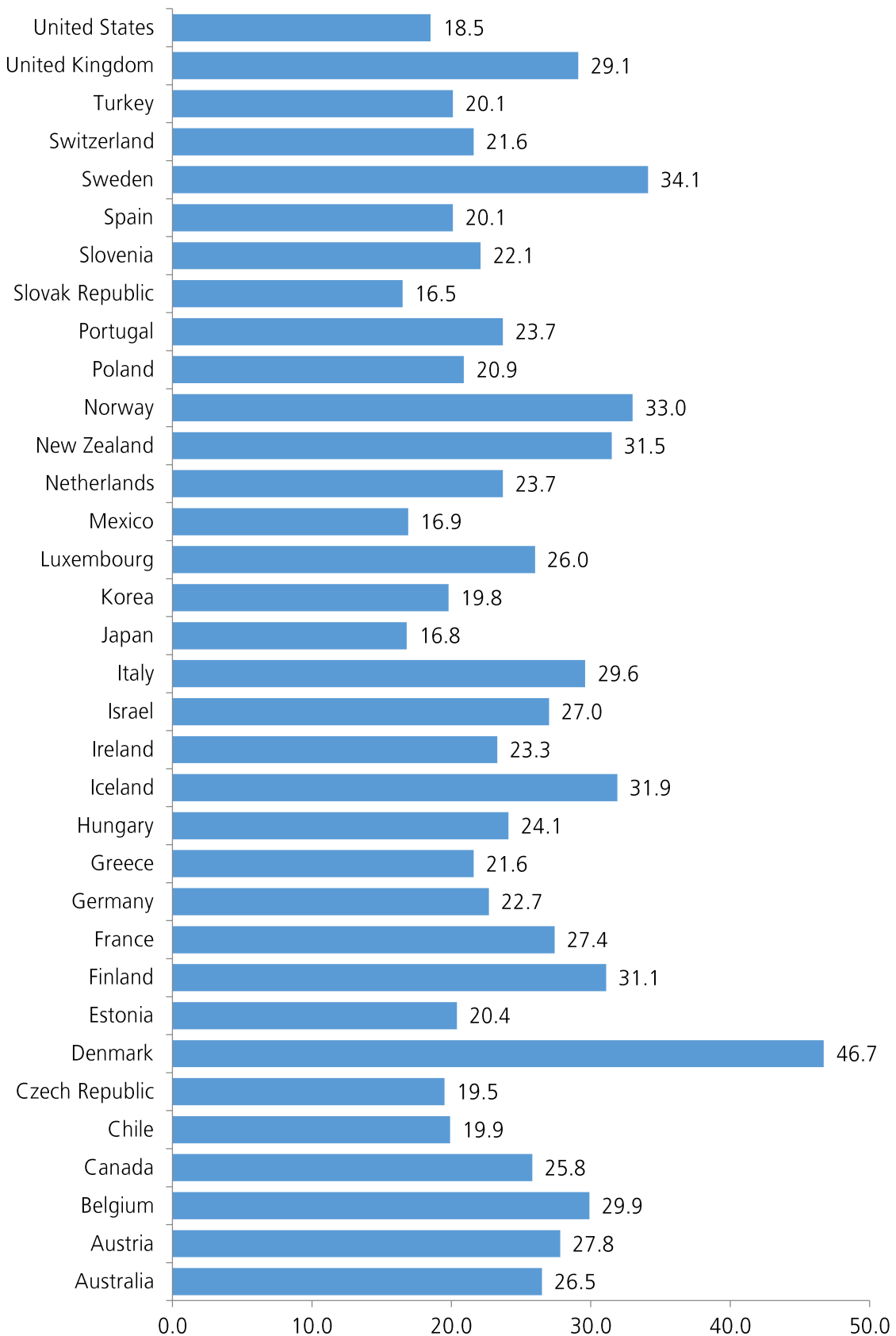
18OECD: Total tax revenue¹ (excluding social security) as percentage of GDP 2012

Country	2012	2013 ² (Estimates)
Australia	26.5	-
Austria	27.8	30.0
Belgium	29.9	30.4
Canada	25.8	25.7
Chile	19.9	18.8
Czech Republic	19.5	19.3
Denmark	46.7	47.8
Estonia	20.4	20.7
Finland	31.1	31.3
France	27.4	28.2
Germany	22.7	22.7
Greece	21.6	22.9
Hungary	24.1	26.0
Iceland	31.9	31.9
Ireland	23.3	23.9
Israel	27.0	25.4
Italy	29.6	29.6
Japan	16.8	-
Korea	19.8	17.9
Luxembourg	26.0	28.0
Mexico	16.9	-
Netherlands	23.7	-
New Zealand	31.5	32.1
Norway	33.0	31.1
Poland	20.9	-
Portugal	23.7	24.5
Slovak Republic	16.5	16.3
Slovenia	22.1	22.0
Spain	20.1	21.3
Sweden	34.1	33.0
Switzerland	21.6	20.4
Turkey	20.1	21.3
United Kingdom	29.1	26.7
United States	18.5	19.2
Unweighted Average	25.0	25.8
OECD Total		

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

² Total without Nr. 2000 (social security).

Total tax revenue (excluding social security contributions) as percentage of GDP 2012



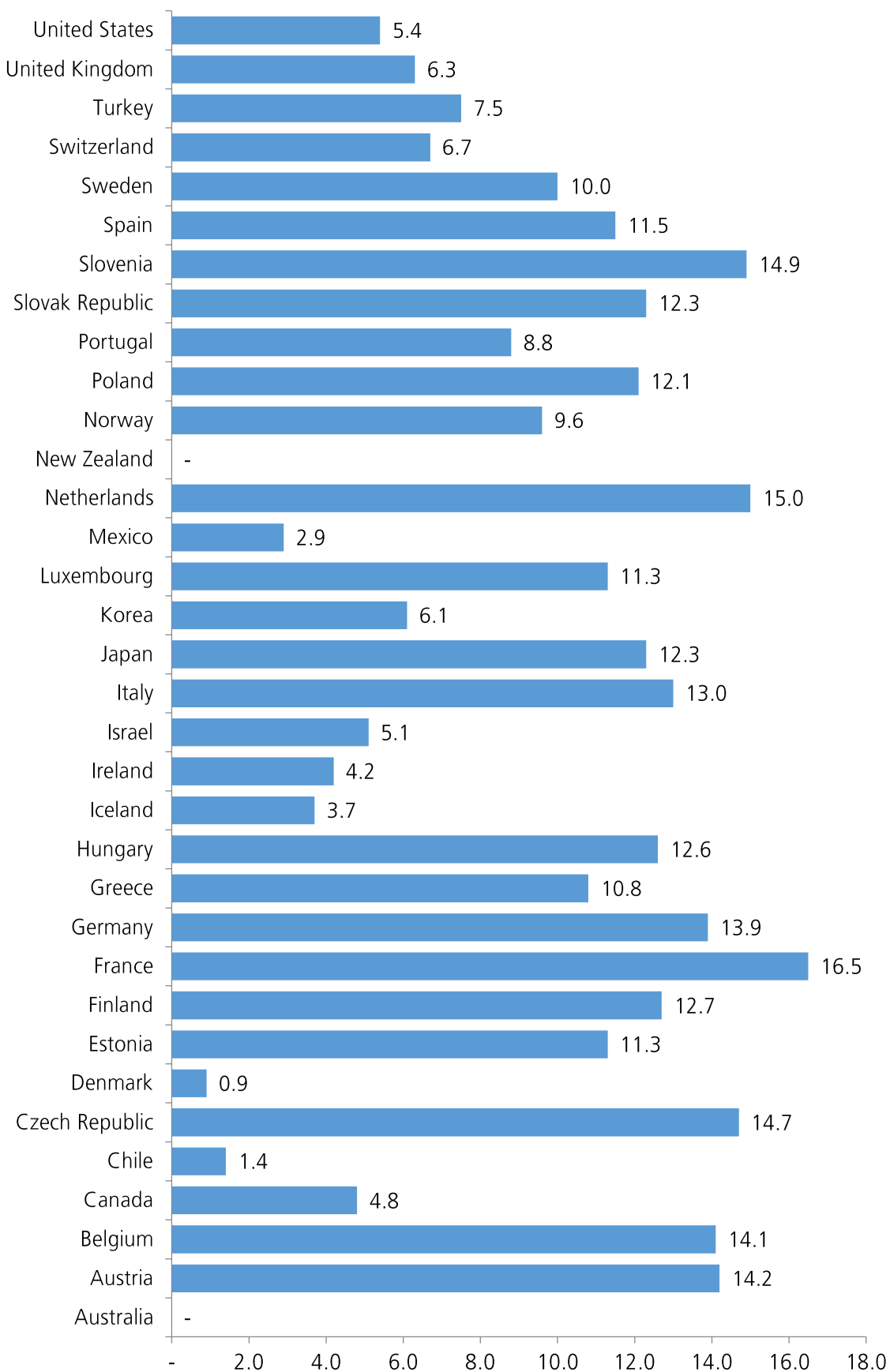
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Tables 3 and 38.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

19OECD: Social security contributions as percentage of GDP¹ 2012

Country	2012	2013 ² (Estimates)
Australia	-	-
Austria	14.2	14.6
Belgium	14.1	14.2
Canada	4.8	4.9
Chile	1.4	1.4
Czech Republic	14.7	14.8
Denmark	0.9	0.8
Estonia	11.3	11.1
Finland	12.7	12.7
France	16.5	16.8
Germany	13.9	14.0
Greece	10.8	10.6
Hungary	12.6	12.9
Iceland	3.7	3.6
Ireland	4.2	4.4
Israel	5.1	5.1
Italy	13.0	13.0
Japan	12.3	-
Korea	6.1	6.4
Luxembourg	11.3	11.3
Mexico	2.9	3.1
Netherlands	15.0	-
New Zealand	-	-
Norway	9.6	9.7
Poland	12.1	-
Portugal	8.8	8.9
Slovak Republic	12.3	13.3
Slovenia	14.9	14.8
Spain	11.5	11.3
Sweden	10.0	9.8
Switzerland	6.7	6.7
Turkey	7.5	8.0
United Kingdom	6.3	6.2
United States	5.4	6.2
Unweighted Average	9.6	9.3
OECD Total		

¹ Nr. 2000 according to OECD classification.

Social security contributions as percentage of GDP 2012



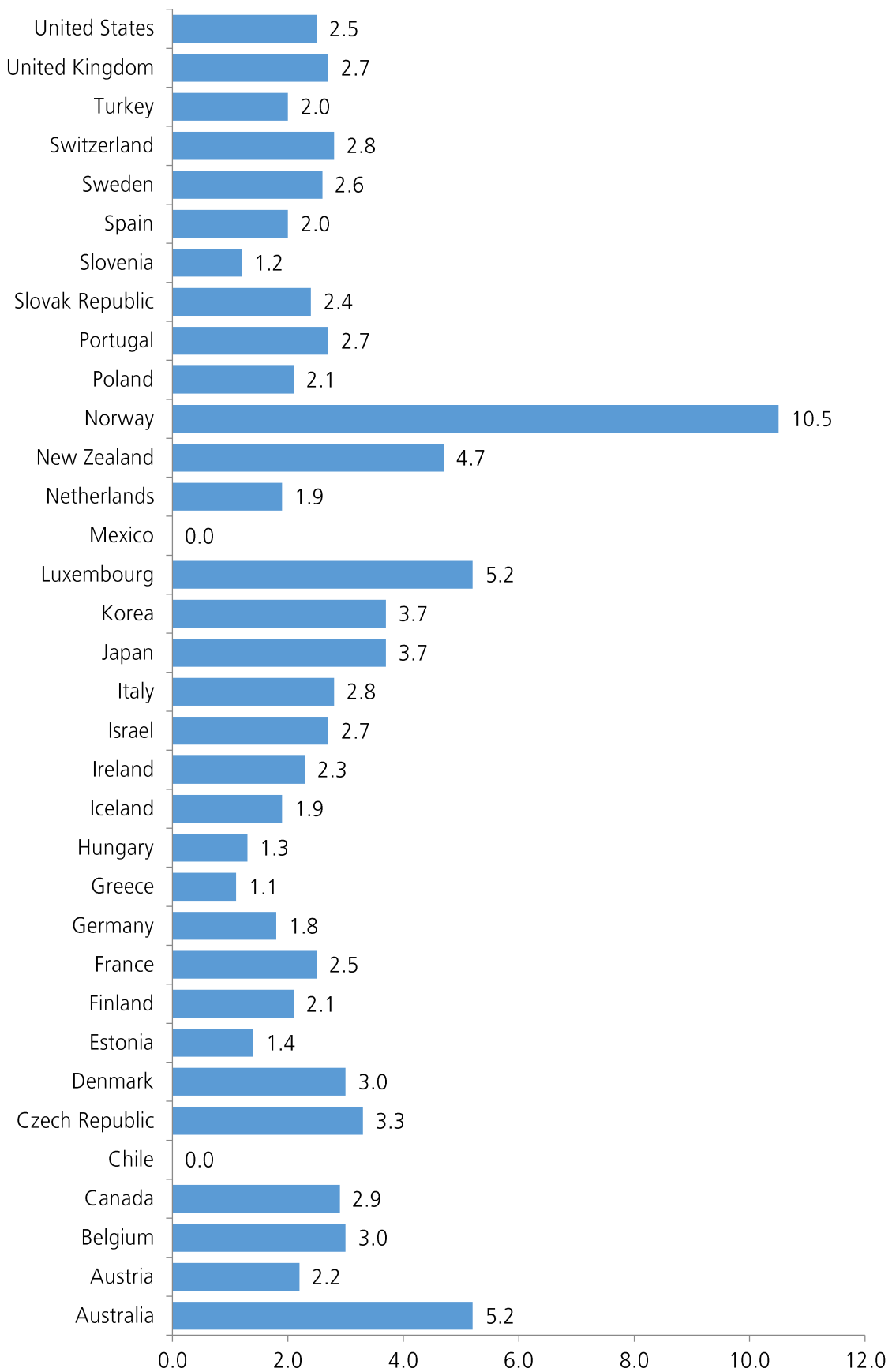
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Tables 13 and 38.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

20OECD : Taxes on corporate income¹ as percentage of GDP 2012

Country	2012
Australia	5.2
Austria	2.2
Belgium	3.0
Canada	2.9
Chile	-
Czech Republic	3.3
Denmark	3.0
Estonia	1.4
Finland	2.1
France	2.5
Germany	1.8
Greece	1.1
Hungary	1.3
Iceland	1.9
Ireland	2.3
Israel	2.7
Italy	2.8
Japan	3.7
Korea	3.7
Luxembourg	5.2
Mexico	-
Netherlands	1.9
New Zealand	4.7
Norway	10.5
Poland	2.1
Portugal	2.7
Slovak Republic	2.4
Slovenia	1.2
Spain	2.0
Sweden	2.6
Switzerland	2.8
Turkey	2.0
United Kingdom	2.7
United States	2.5
Unweighted Average	2.9
OECD Total	2.9

¹ Nr. 1200 according to OECD classification.

Taxes on corporate income as percentage of GDP 2012



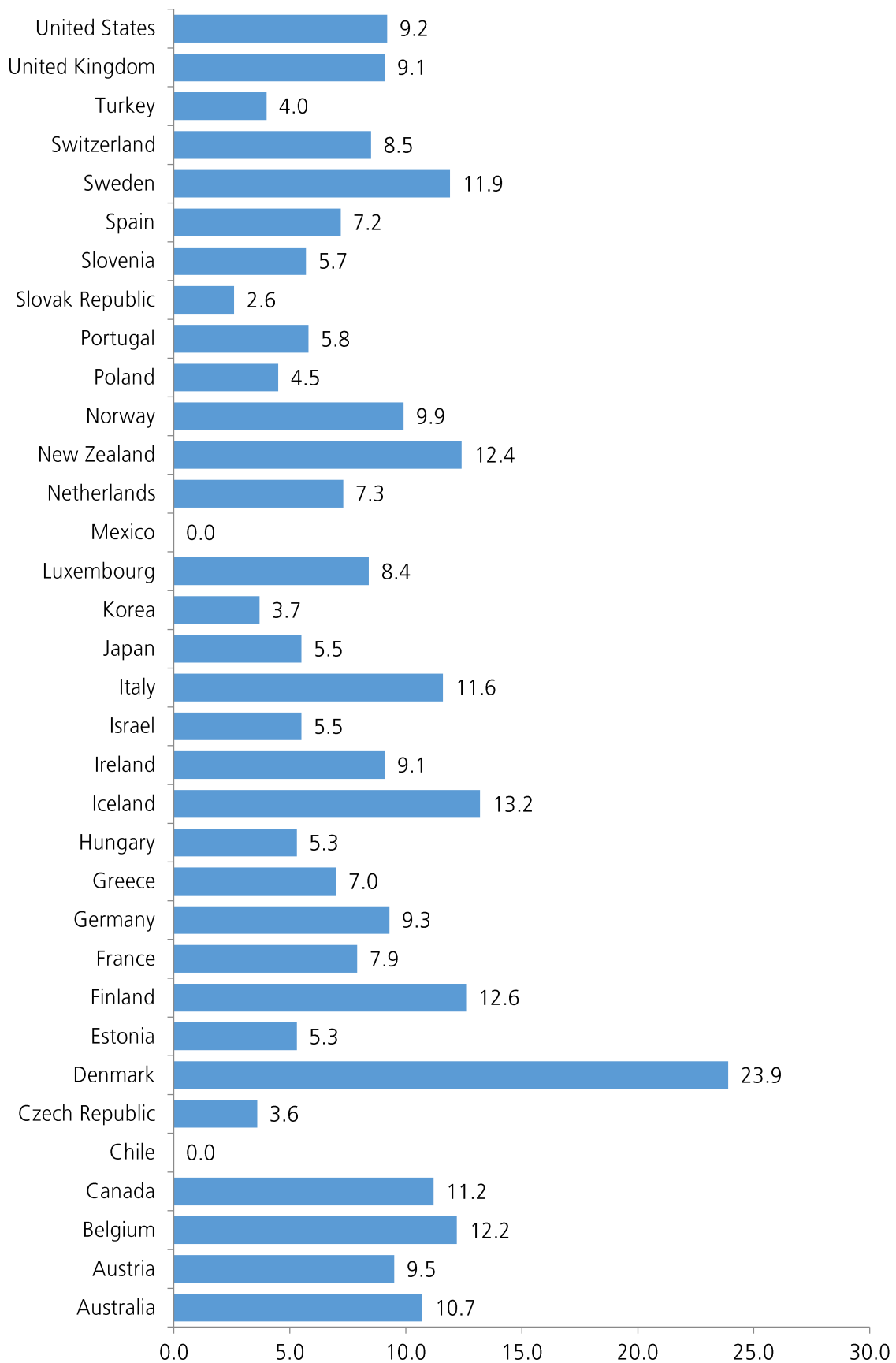
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Table 11.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

21 OECD: Taxes on personal income¹ as percentage of GDP 2012

Country	2012
Australia	10.7
Austria	9.5
Belgium	12.2
Canada	11.2
Chile	-
Czech Republic	3.6
Denmark	23.9
Estonia	5.3
Finland	12.6
France	7.9
Germany	9.3
Greece	7.0
Hungary	5.3
Iceland	13.2
Ireland	9.1
Israel	5.5
Italy	11.6
Japan	5.5
Korea	3.7
Luxembourg	8.4
Mexico	-
Netherlands	7.3
New Zealand	12.4
Norway	9.9
Poland	4.5
Portugal	5.8
Slovak Republic	2.6
Slovenia	5.7
Spain	7.2
Sweden	11.9
Switzerland	8.5
Turkey	4.0
United Kingdom	9.1
United States	9.2
Unweighted Average	8.6
OECD Total	8.6

¹ Nr. 1100 according to OECD classification.

Taxes on personal income as percentage of GDP 2012



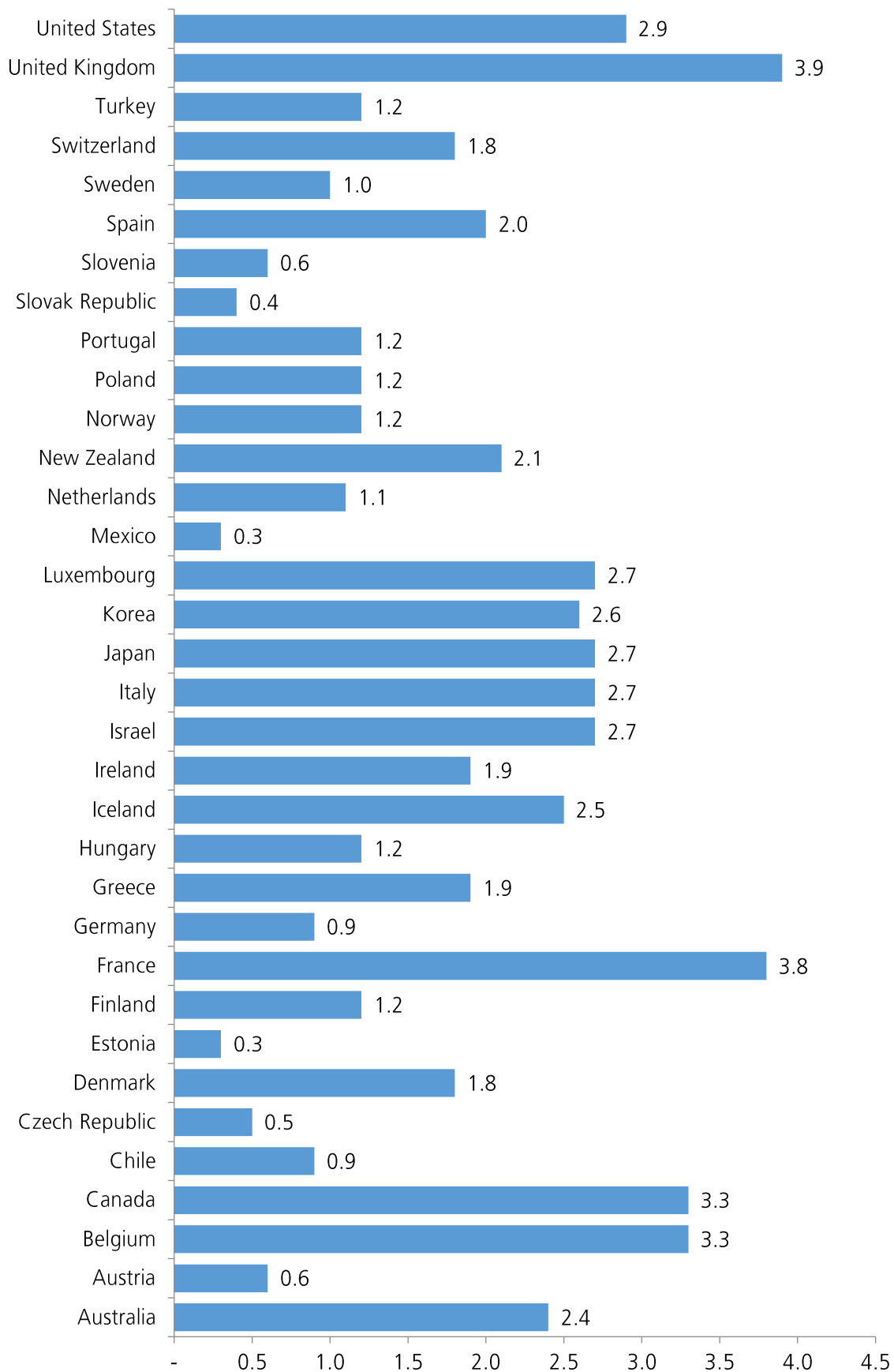
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Table 9.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

22 OECD: Taxes on property¹ as percentage of GDP 2012

Country	2012	2013 (Estimate)
Australia	2.4	-
Austria	0.6	0.7
Belgium	3.3	3.5
Canada	3.3	3.2
Chile	0.9	0.8
Czech Republic	0.5	0.5
Denmark	1.8	1.8
Estonia	0.3	0.3
Finland	1.2	1.3
France	3.8	3.8
Germany	0.9	0.9
Greece	1.9	2.2
Hungary	1.2	1.3
Iceland	2.5	2.5
Ireland	1.9	2.2
Israel	2.7	2.7
Italy	2.7	2.7
Japan	2.7	2.7
Korea	2.6	2.5
Luxembourg	2.7	2.9
Mexico	0.3	-
Netherlands	1.1	-
New Zealand	2.1	2.0
Norway	1.2	1.2
Poland	1.2	-
Portugal	1.2	1.1
Slovak Republic	0.4	0.4
Slovenia	0.6	0.7
Spain	2.0	2.1
Sweden	1.0	1.1
Switzerland	1.8	1.8
Turkey	1.2	1.4
United Kingdom	3.9	4.1
United States	2.9	2.8
Unweighted Average	1.8	1.9
OECD Total		

¹ Nr. 4000 according to OECD classification.

Taxes on property as percentage of GDP 2012



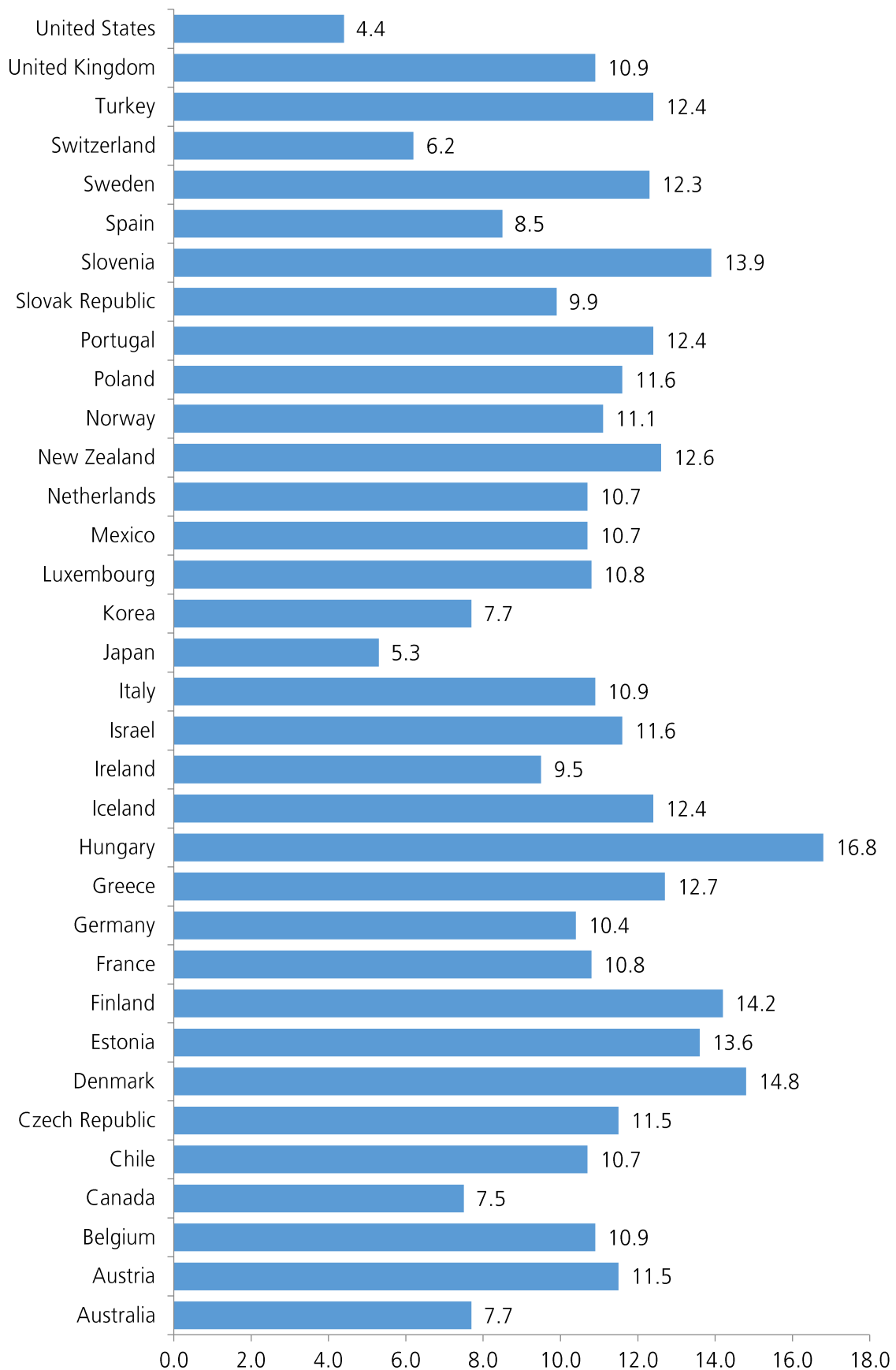
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Tables 21 and 38.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

23 OECD: Taxes on goods and services¹ as percentage of GDP 2012

Country	2012	2013 (Estimates)
Australia	7.7	-
Austria	11.5	11.5
Belgium	10.9	10.8
Canada	7.5	7.4
Chile	10.7	10.7
Czech Republic	11.5	11.7
Denmark	14.8	14.8
Estonia	13.6	13.0
Finland	14.2	14.6
France	10.8	10.8
Germany	10.4	10.2
Greece	12.7	12.9
Hungary	16.8	17.0
Iceland	12.4	12.1
Ireland	9.5	9.7
Israel	11.6	11.9
Italy	10.9	10.6
Japan	5.3	5.3
Korea	7.7	7.5
Luxembourg	10.8	11.2
Mexico	10.7	-
Netherlands	10.7	-
New Zealand	12.6	12.4
Norway	11.1	11.3
Poland	11.6	-
Portugal	12.4	12.1
Slovak Republic	9.9	10.4
Slovenia	13.9	14.6
Spain	8.5	9.1
Sweden	12.3	12.3
Switzerland	6.2	6.2
Turkey	12.4	13.5
United Kingdom	10.9	10.9
United States	4.4	4.3
Unweighted Average	11.0	11.0
OECD Total	11.0	11.0

¹ Nr. 5000 according to OECD classification.

Taxes on goods and services as percentage of GDP 2012



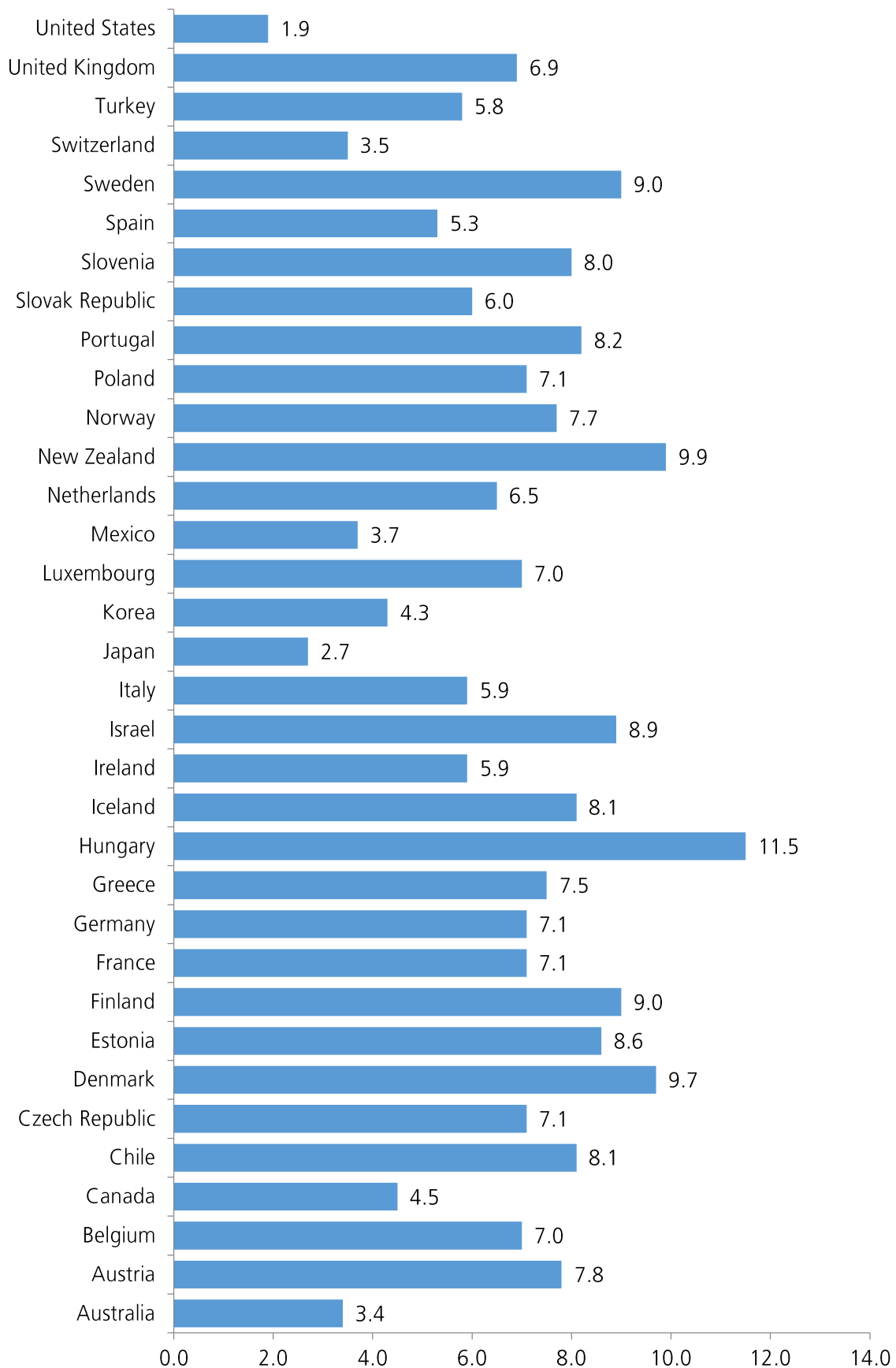
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Tables 23 and 38.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

24 OECD: Taxes on general consumption¹ as percentage of GDP 2012

Country	2012
Australia	3.4
Austria	7.8
Belgium	7.0
Canada	4.5
Chile	8.1
Czech Republic	7.1
Denmark	9.7
Estonia	8.6
Finland	9.0
France	7.1
Germany	7.1
Greece	7.5
Hungary	11.5
Iceland	8.1
Ireland	5.9
Israel	8.9
Italy	5.9
Japan	2.7
Korea	4.3
Luxembourg	7.0
Mexico	3.7
Netherlands	6.5
New Zealand	9.9
Norway	7.7
Poland	7.1
Portugal	8.2
Slovak Republic	6.0
Slovenia	8.0
Spain	5.3
Sweden	9.0
Switzerland	3.5
Turkey	5.8
United Kingdom	6.9
United States	1.9
Unweighted Average	6.8
OECD Total	6.8

¹ Nr. 5110 according to OECD classification.

Taxes on general consumption as percentage of GDP 2012



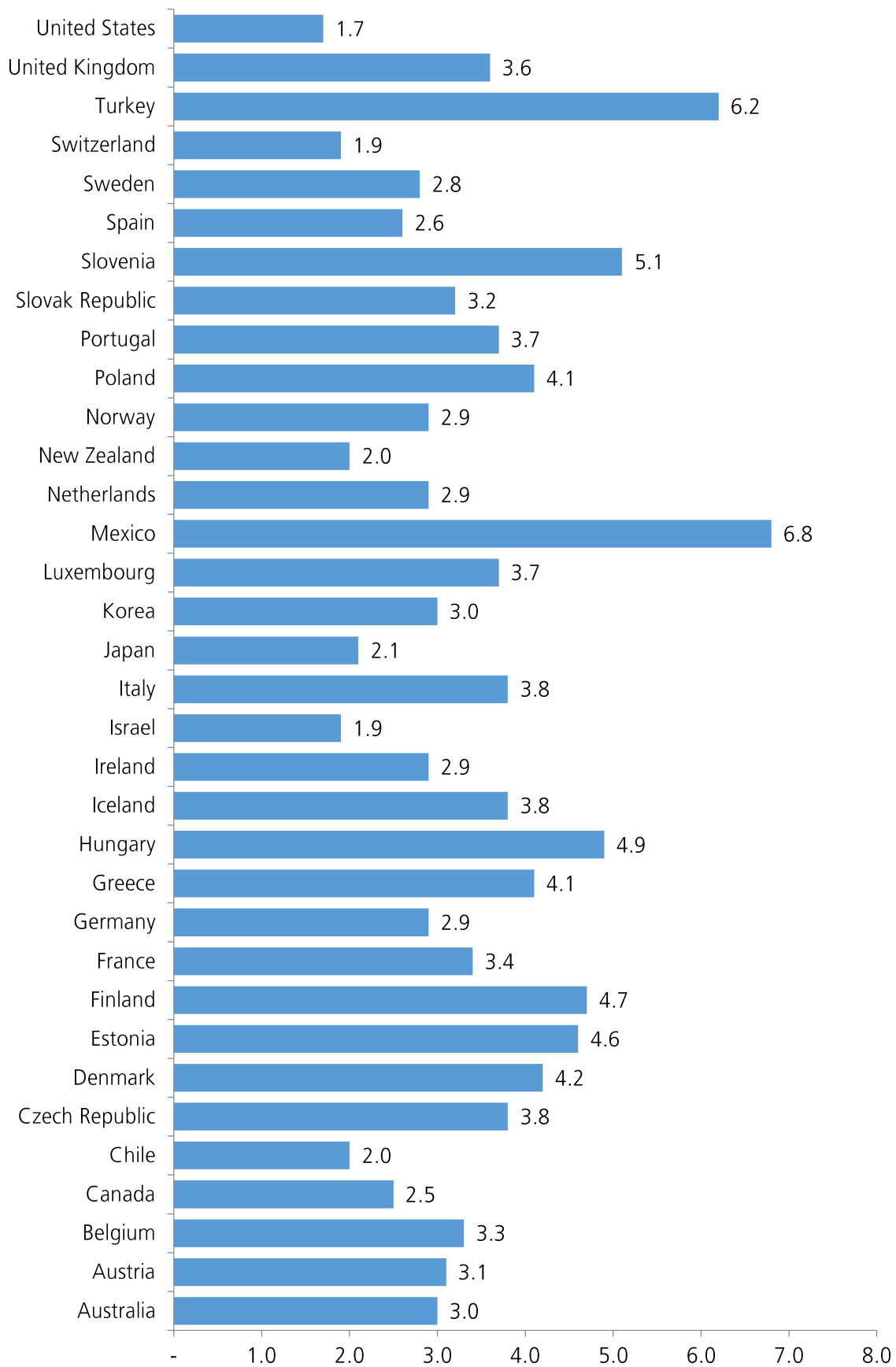
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Table 27.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

25OECD: Taxes on specific goods and services¹ (excises, profits of fiscal monopolies) as percentage of GDP 2012

Country	2012
Australia	3.0
Austria	3.1
Belgium	3.3
Canada	2.5
Chile	2.0
Czech Republic	3.8
Denmark	4.2
Estonia	4.6
Finland	4.7
France	3.4
Germany	2.9
Greece	4.1
Hungary	4.9
Iceland	3.8
Ireland	2.9
Israel	1.9
Italy	3.8
Japan	2.1
Korea	3.0
Luxembourg	3.7
Mexico	6.8
Netherlands	2.9
New Zealand	2.0
Norway	2.9
Poland	4.1
Portugal	3.7
Slovak Republic	3.2
Slovenia	5.1
Spain	2.6
Sweden	2.8
Switzerland	1.9
Turkey	6.2
United Kingdom	3.6
United States	1.7
Unweighted Average	3.4
OECD Total	3.4

¹ Nr. 5120 according to OECD classification.

Taxes on specific goods and services as percentage of GDP 2012



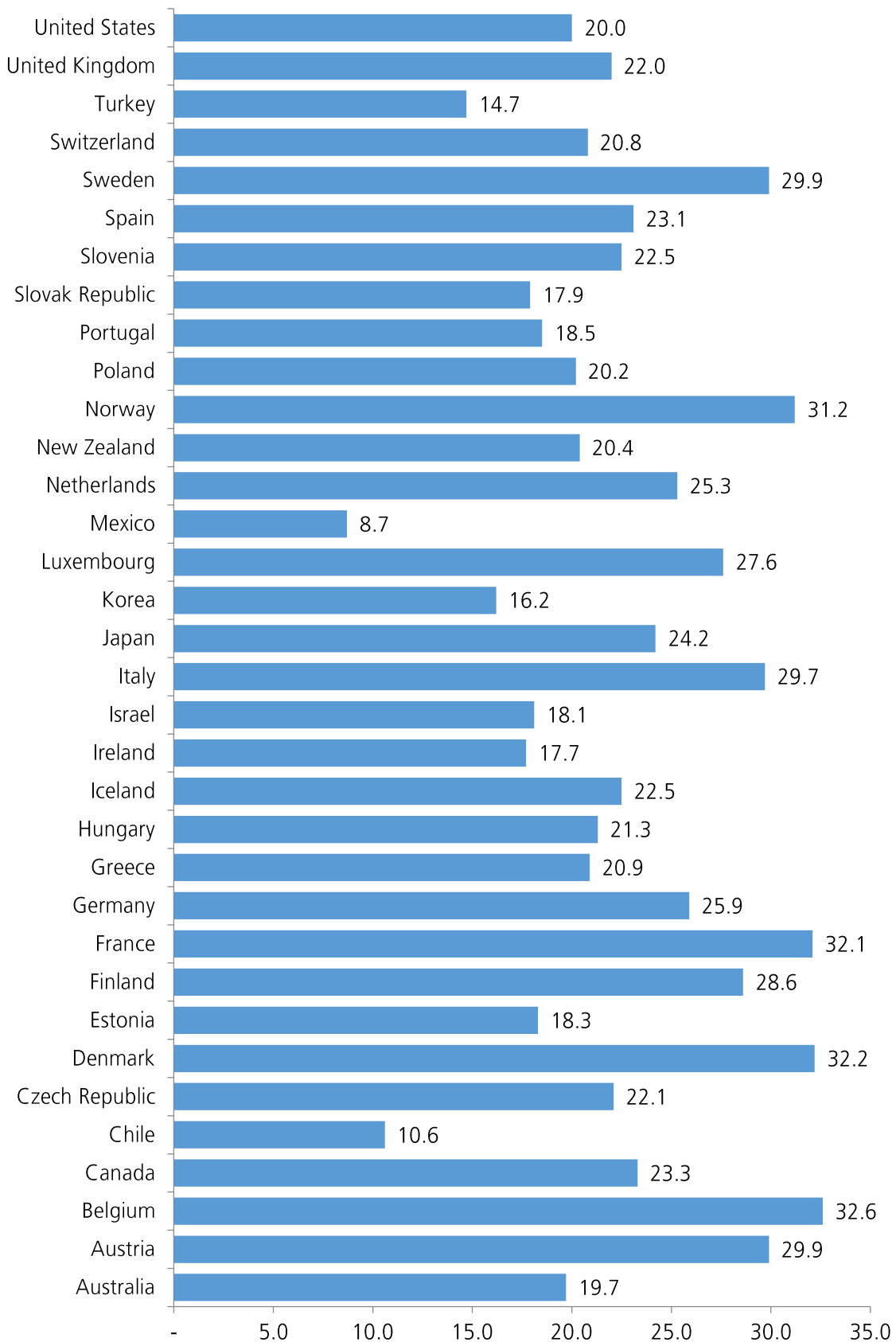
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Table 29.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

26OECD: Direct taxes¹ as percentage of GDP (social security contributions included) 2012

Country	2012
Australia	19.7
Austria	29.9
Belgium	32.6
Canada	23.3
Chile	10.6
Czech Republic	22.1
Denmark	32.2
Estonia	18.3
Finland	28.6
France	32.1
Germany	25.9
Greece	20.9
Hungary	21.3
Iceland	22.5
Ireland	17.7
Israel	18.1
Italy	29.7
Japan	24.2
Korea	16.2
Luxembourg	27.6
Mexico	8.7
Netherlands	25.3
New Zealand	20.4
Norway	31.2
Poland	20.2
Portugal	18.5
Slovak Republic	17.9
Slovenia	22.5
Spain	23.1
Sweden	29.9
Switzerland	20.8
Turkey	14.7
United Kingdom	22.0
United States	20.0
Unweighted Average	22.6
OECD Total	22.6

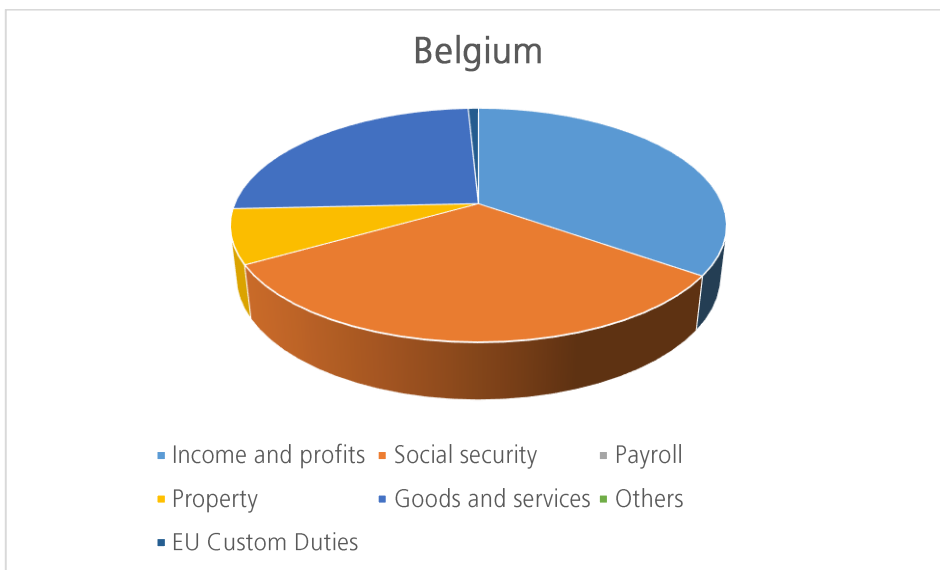
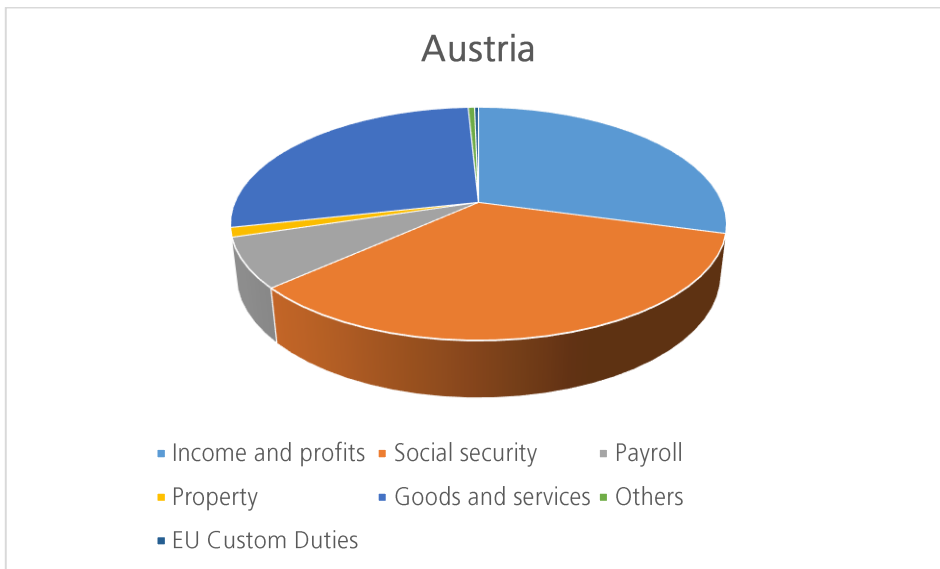
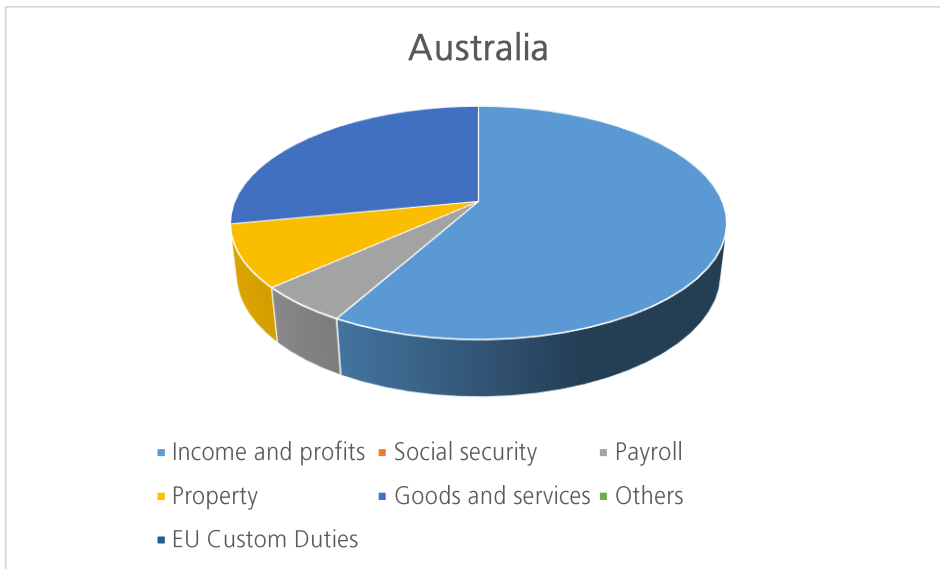
¹ Nr. 1000, 2000, 3000, 4000 according to OECD classification.

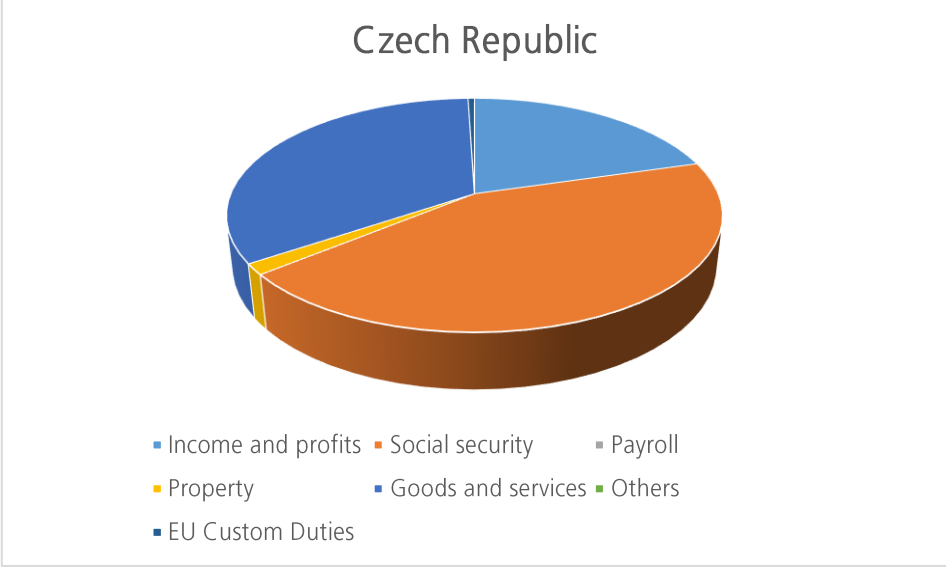
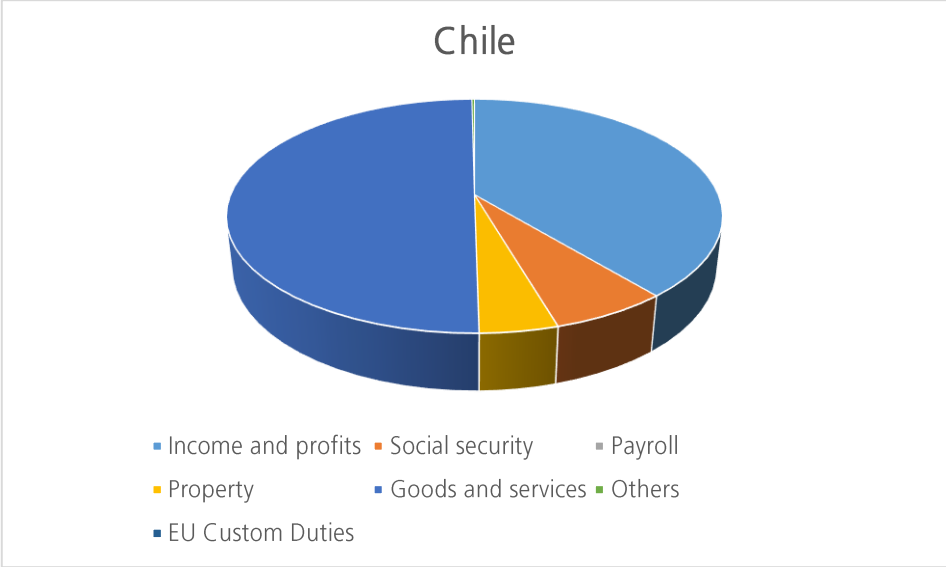
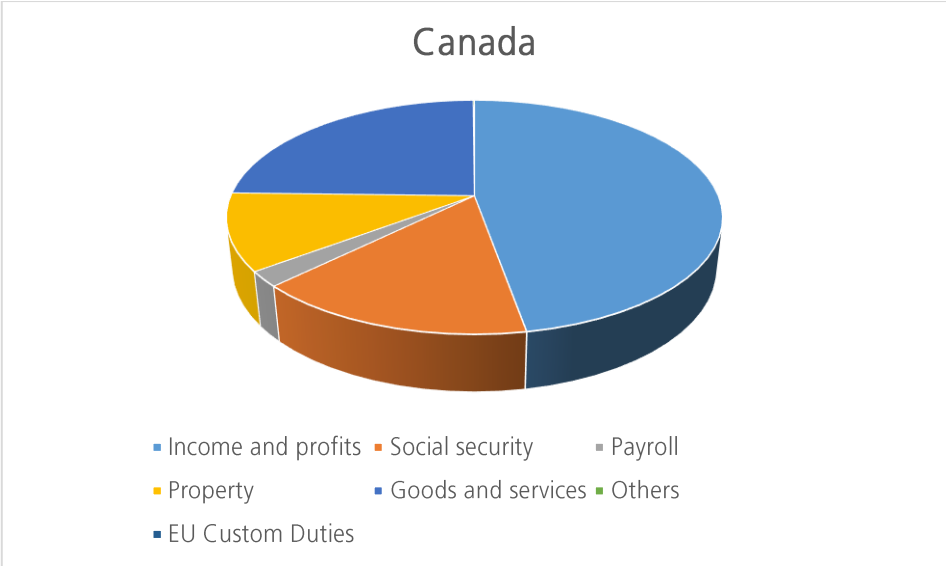
Direct taxes as percentage of GDP (social security contributions included) 2012

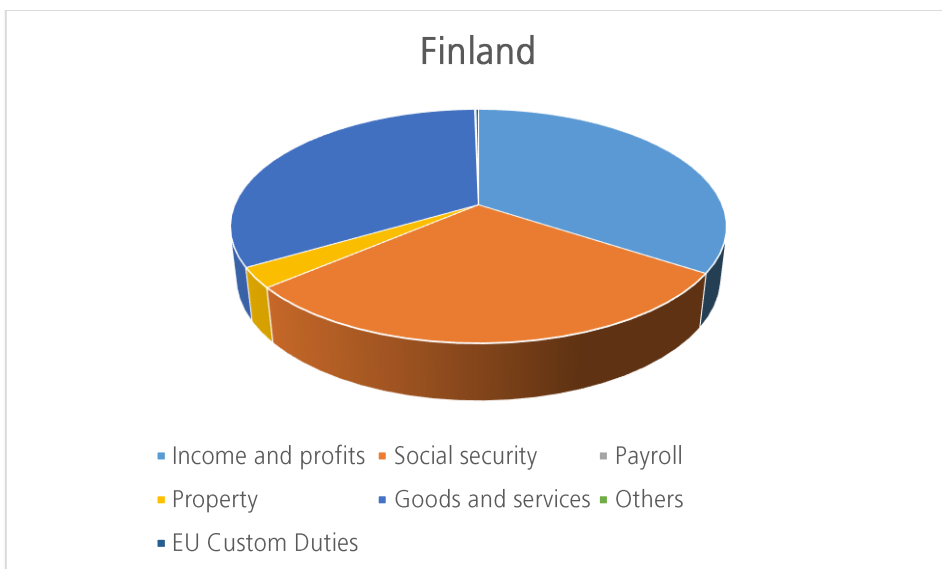
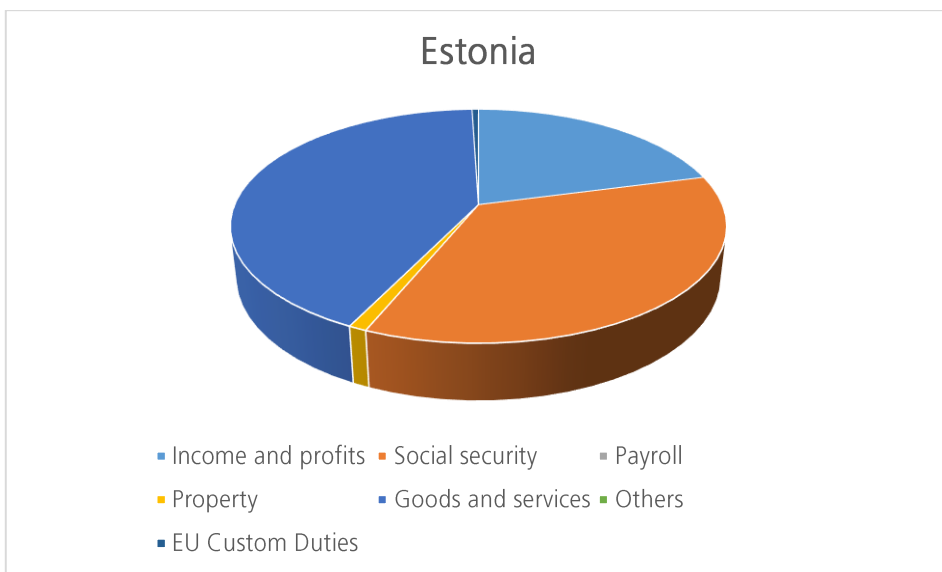
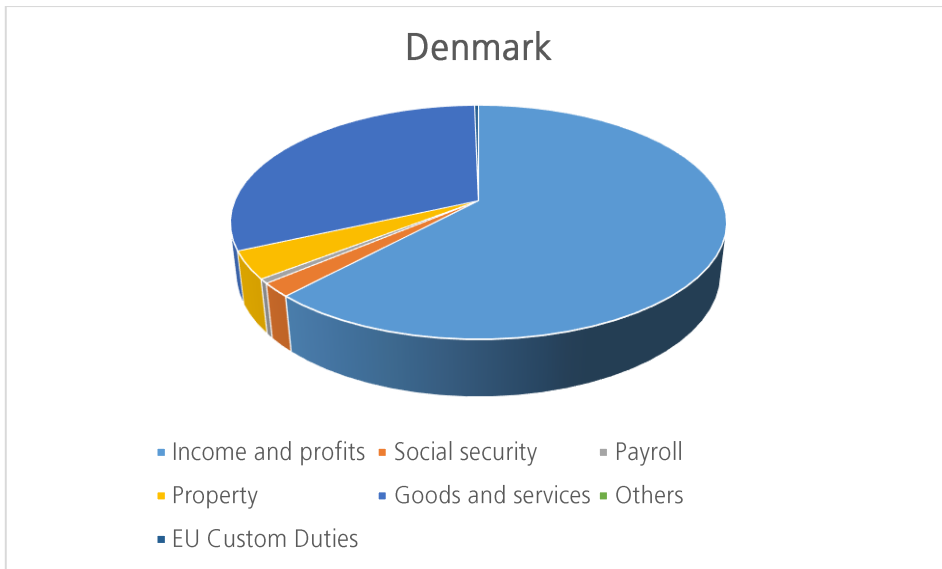


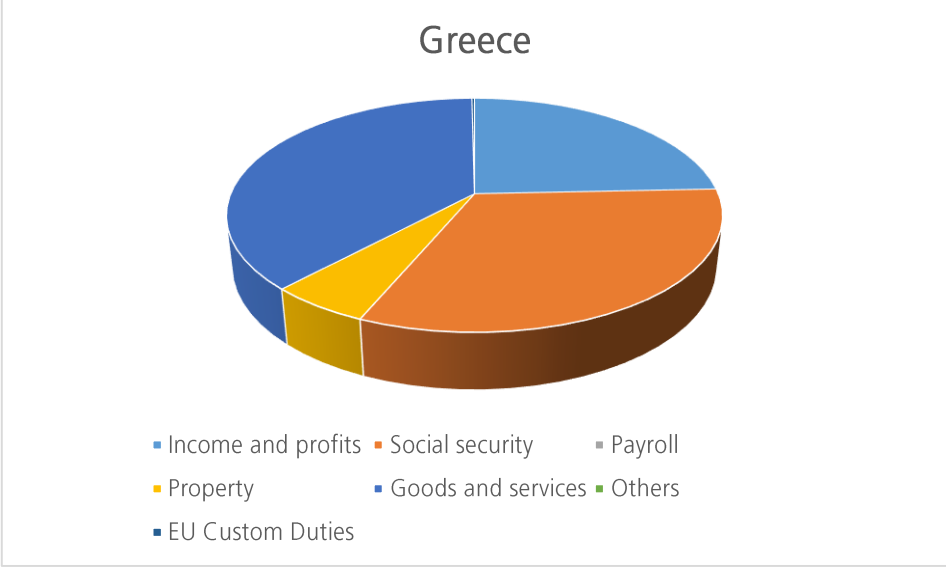
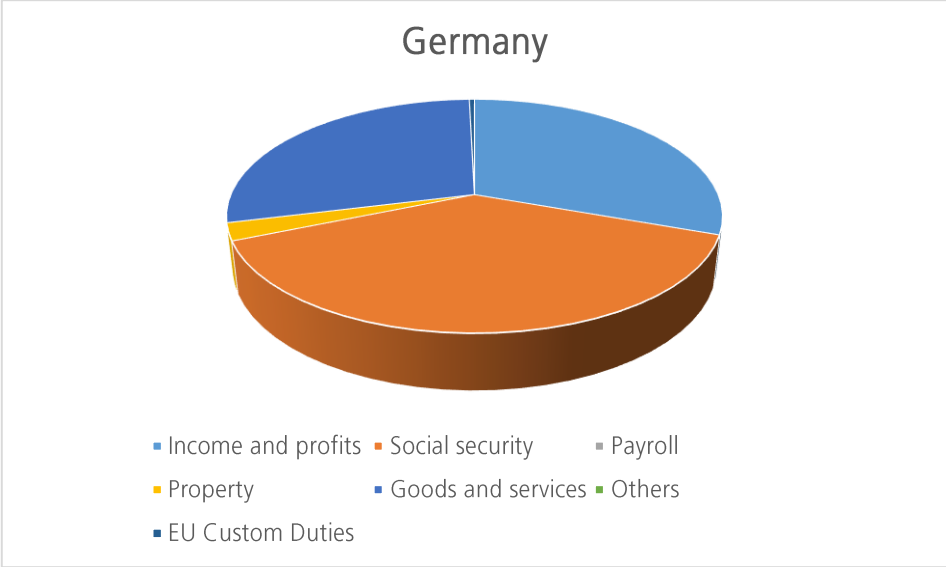
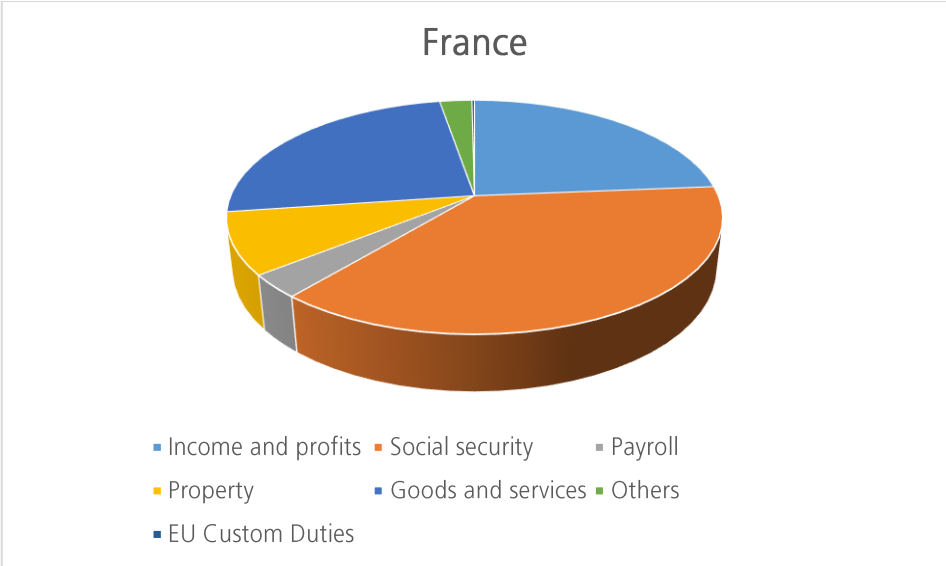
Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Table 5.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr

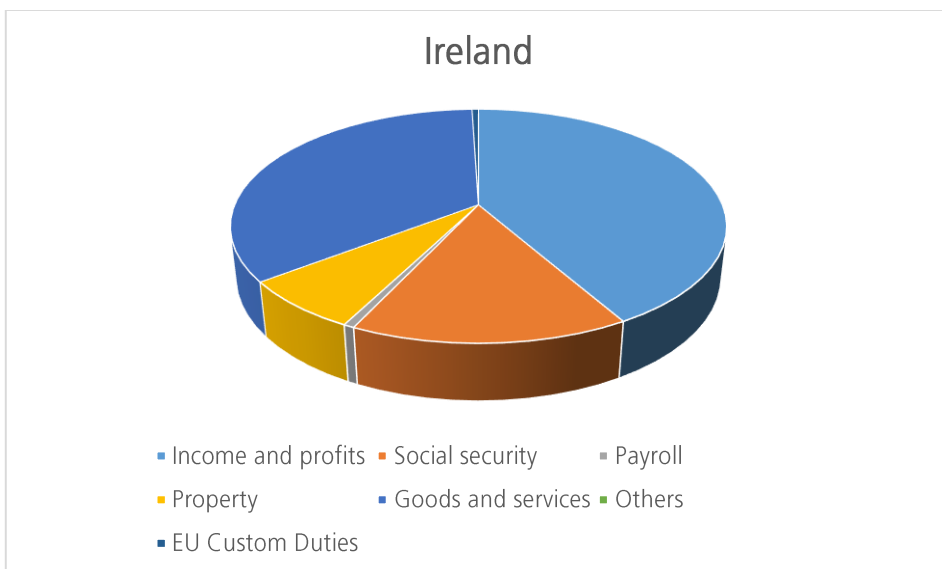
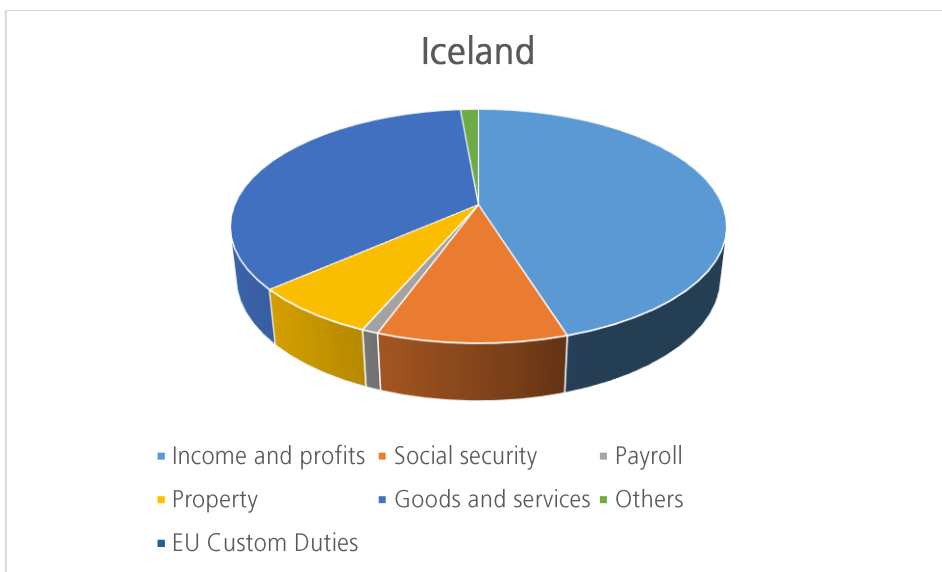
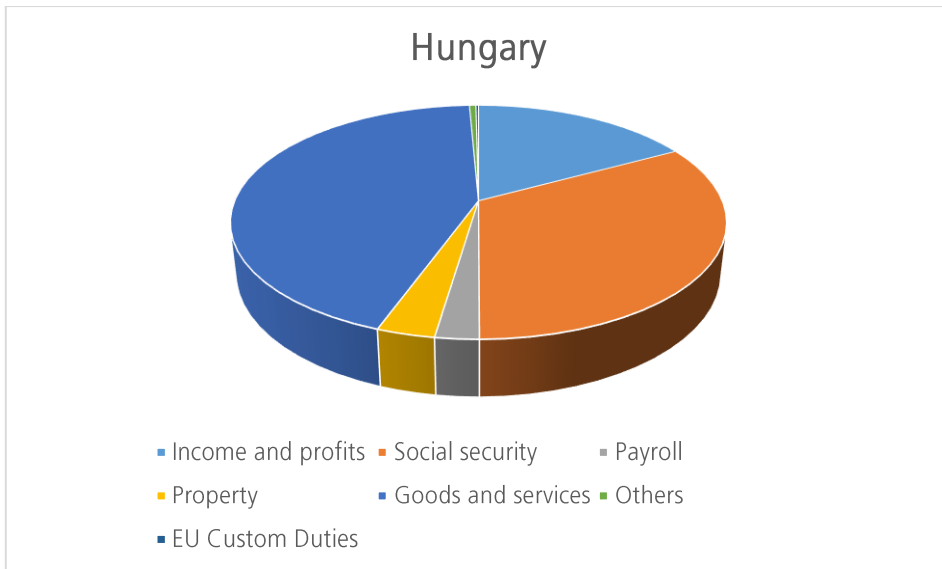
27 Main headings as percentage of total tax revenue 2012

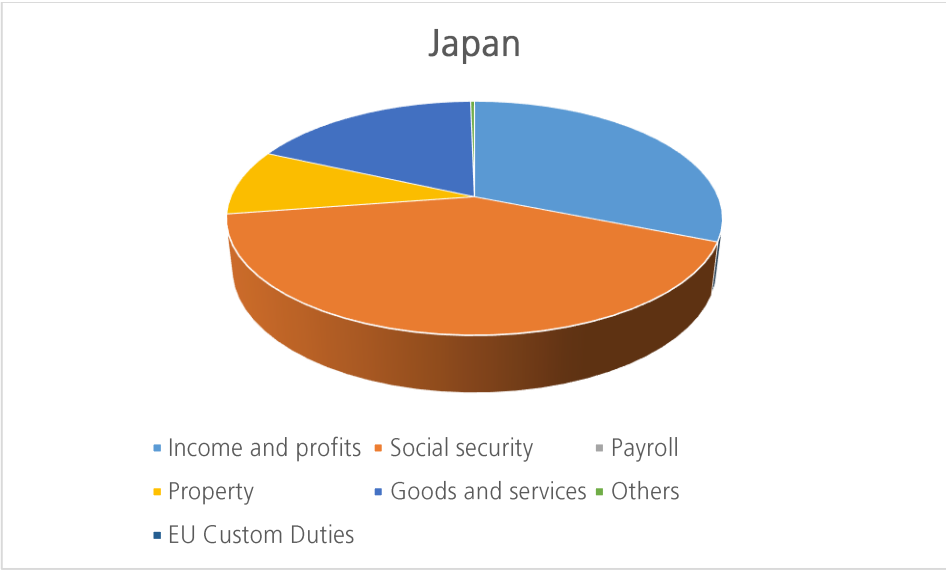
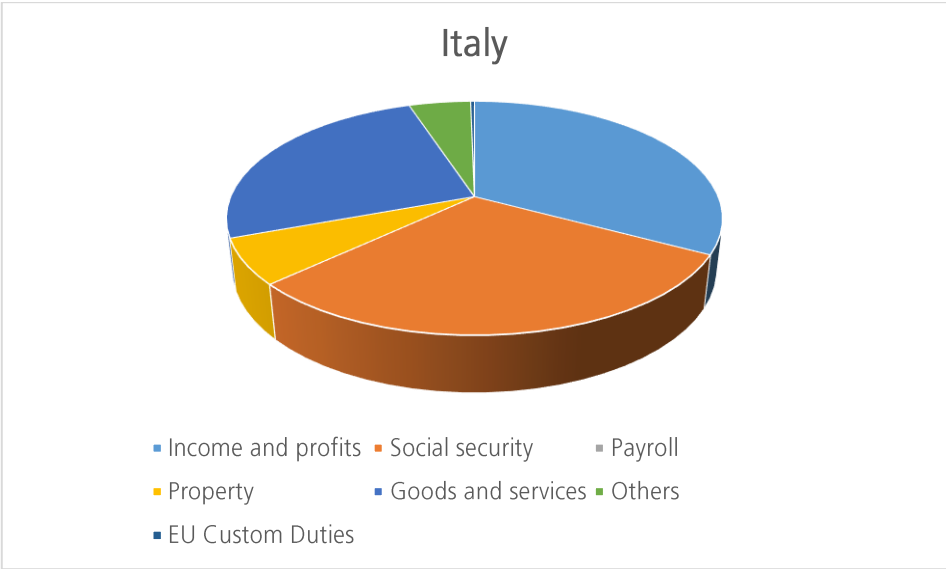
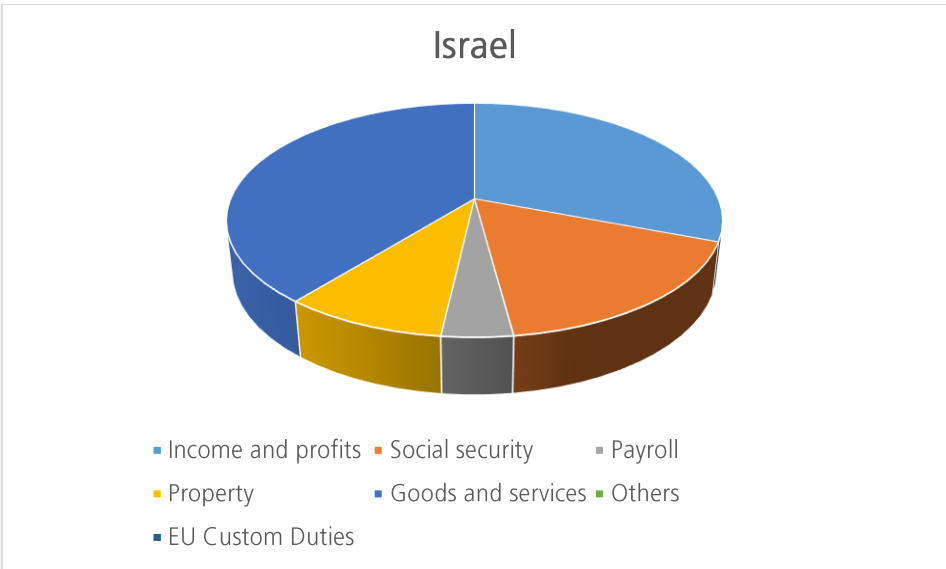


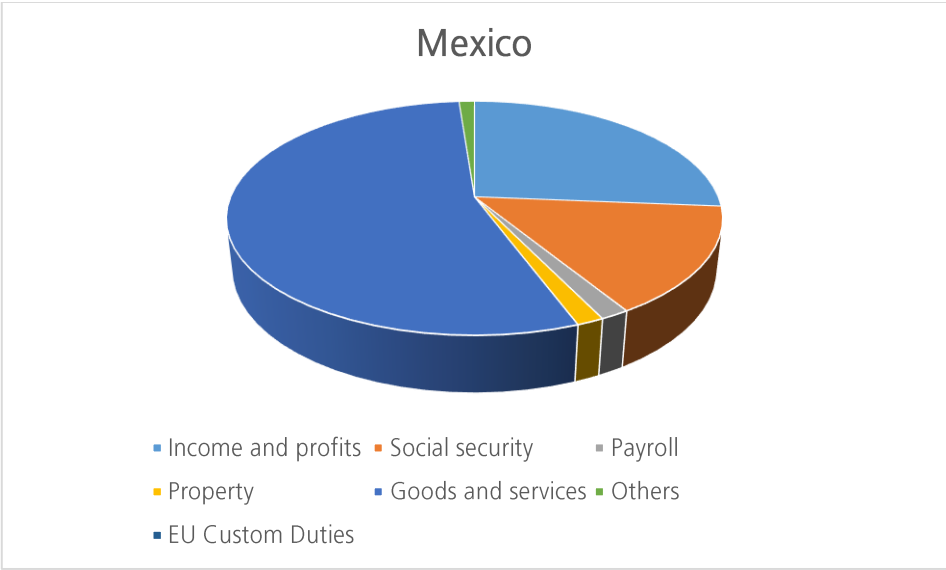
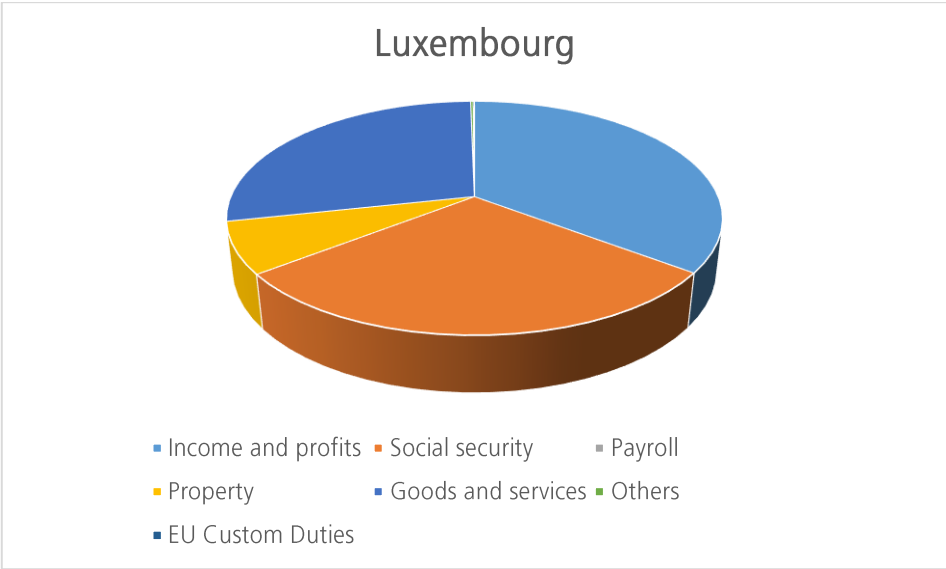
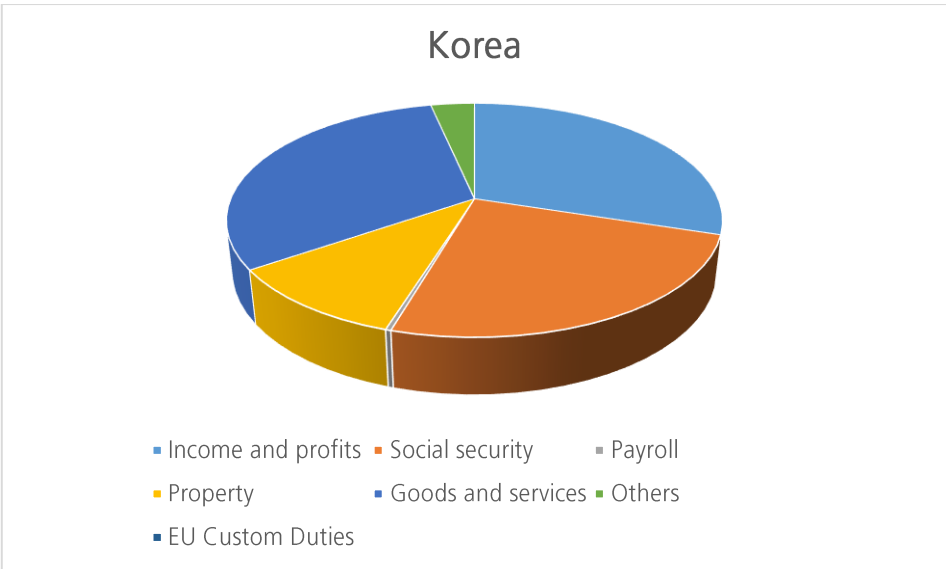


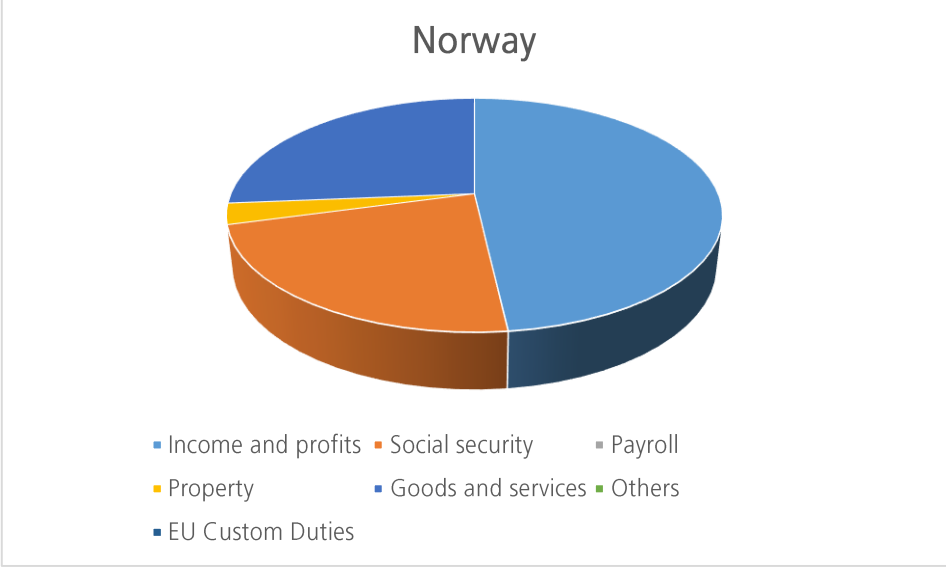
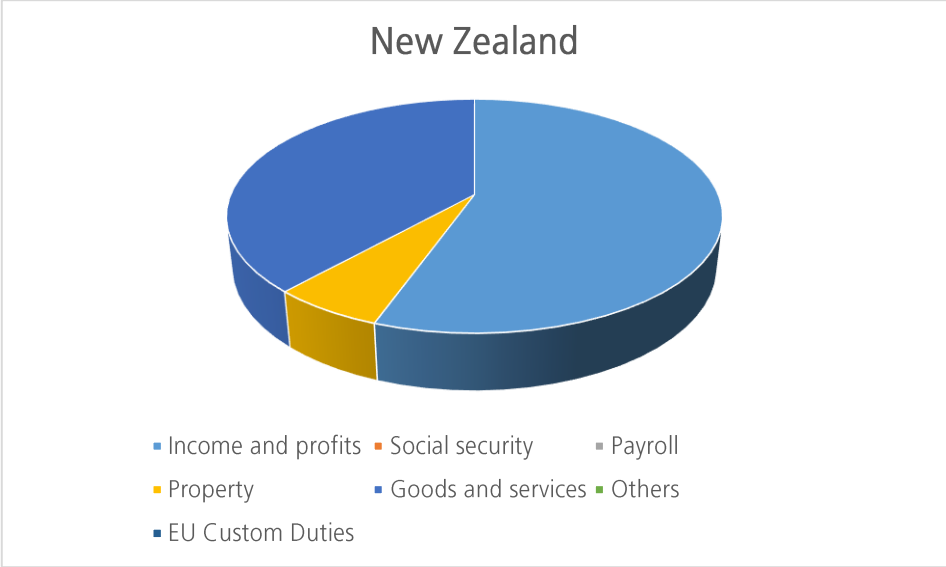
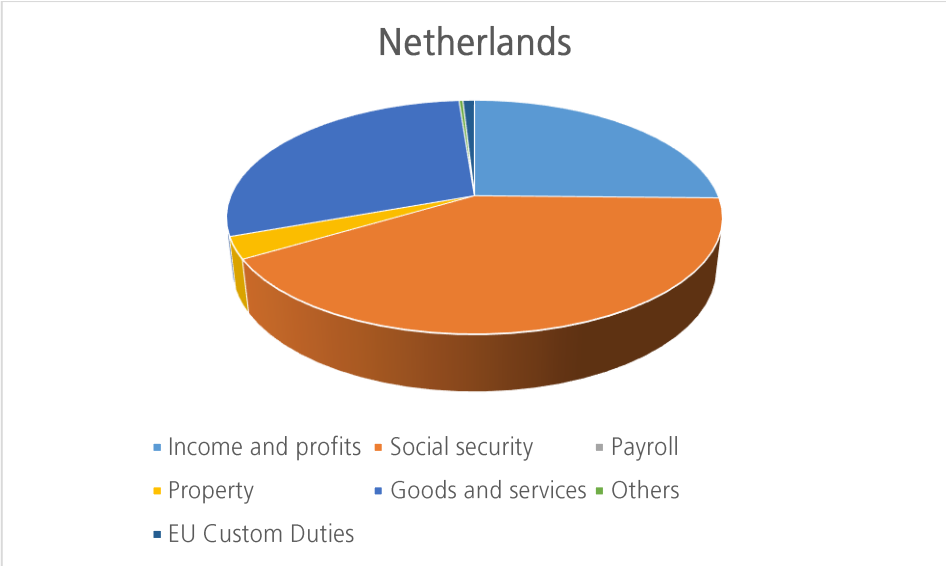


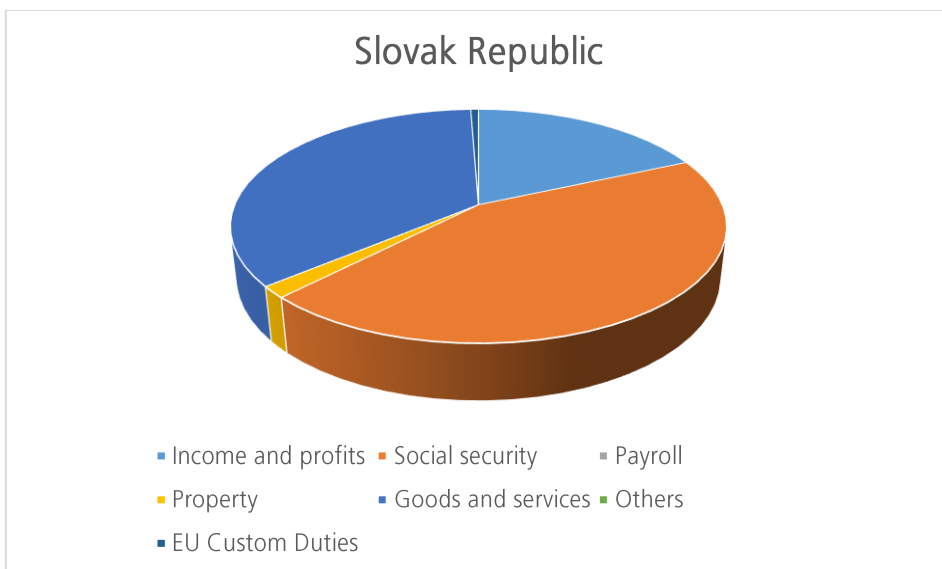
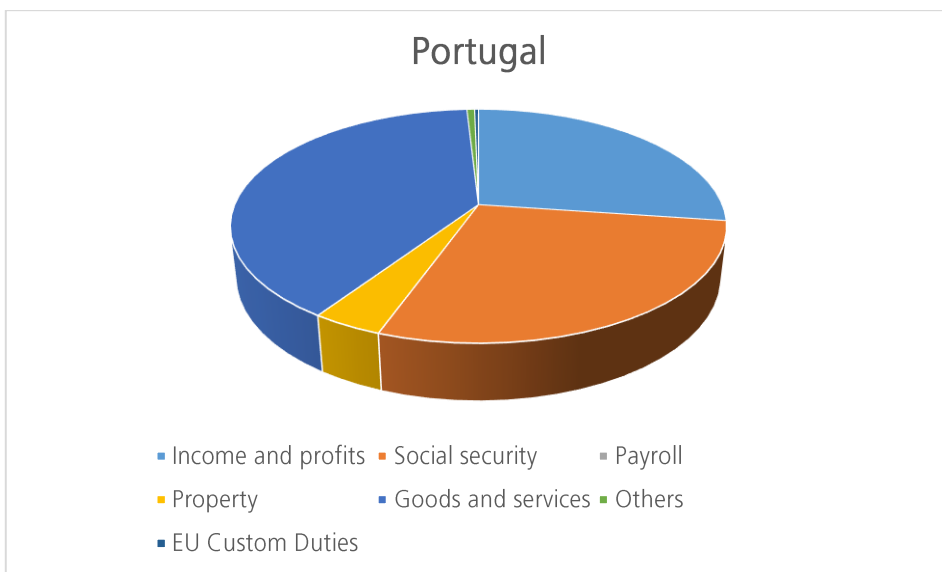
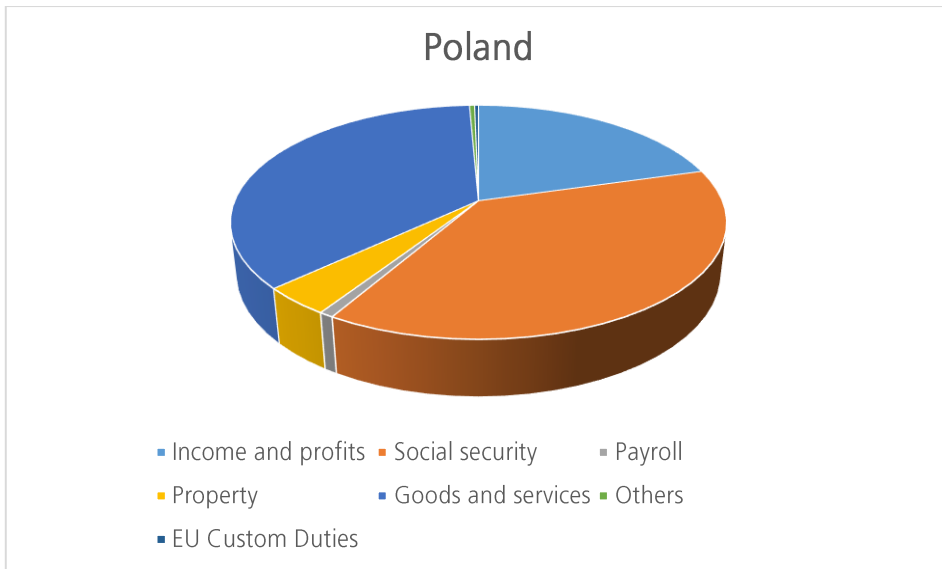


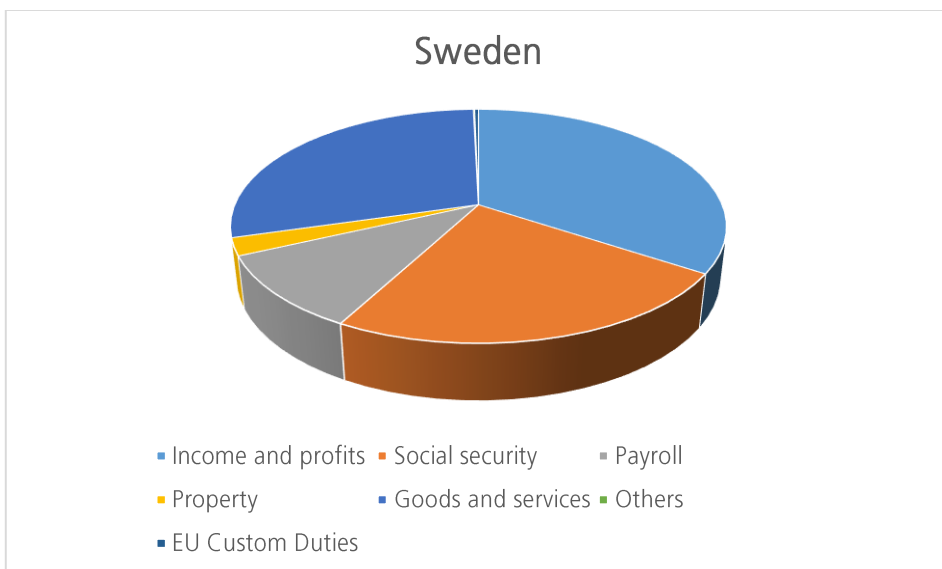
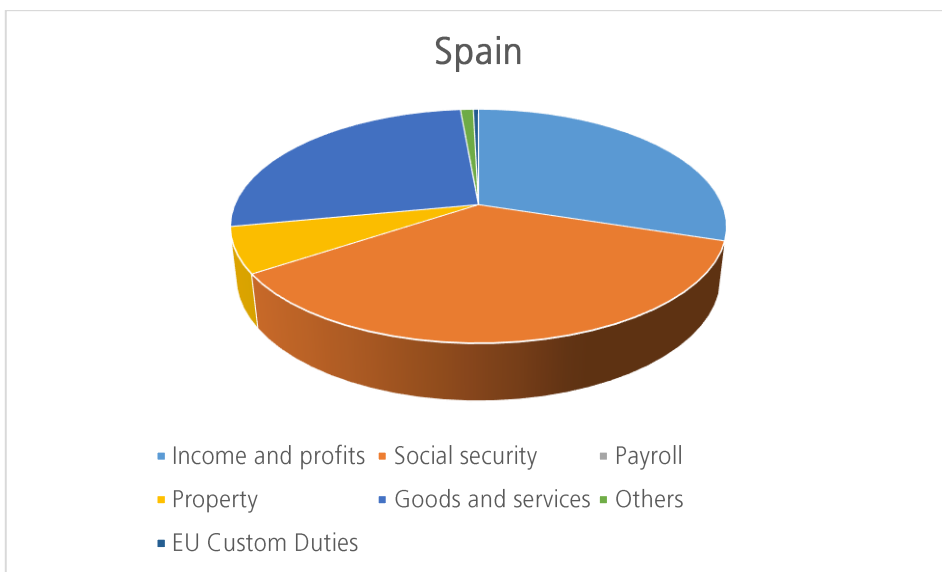
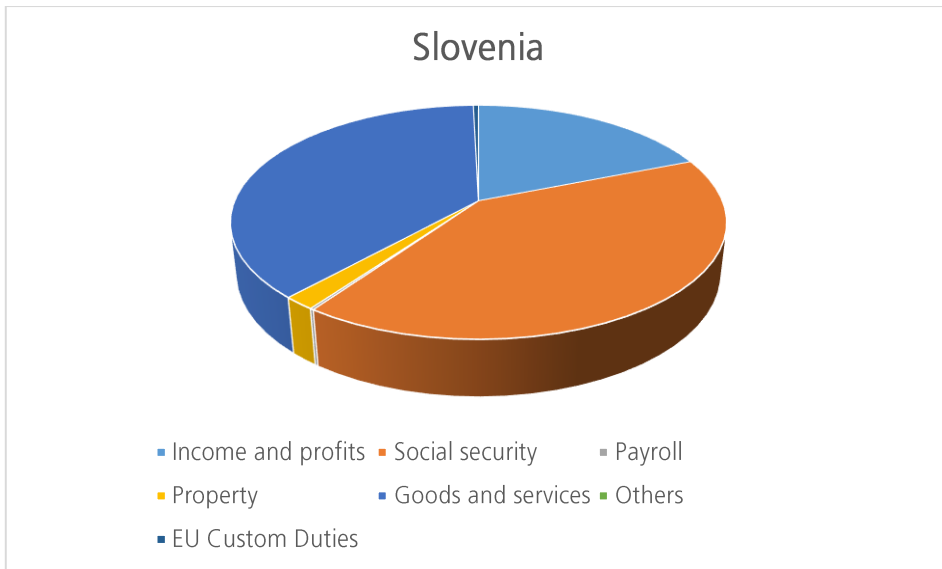


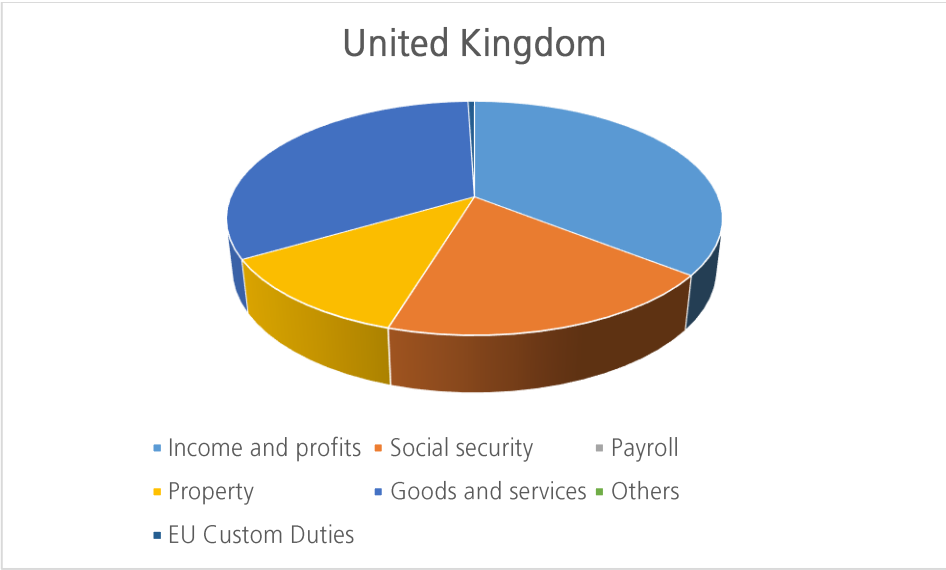
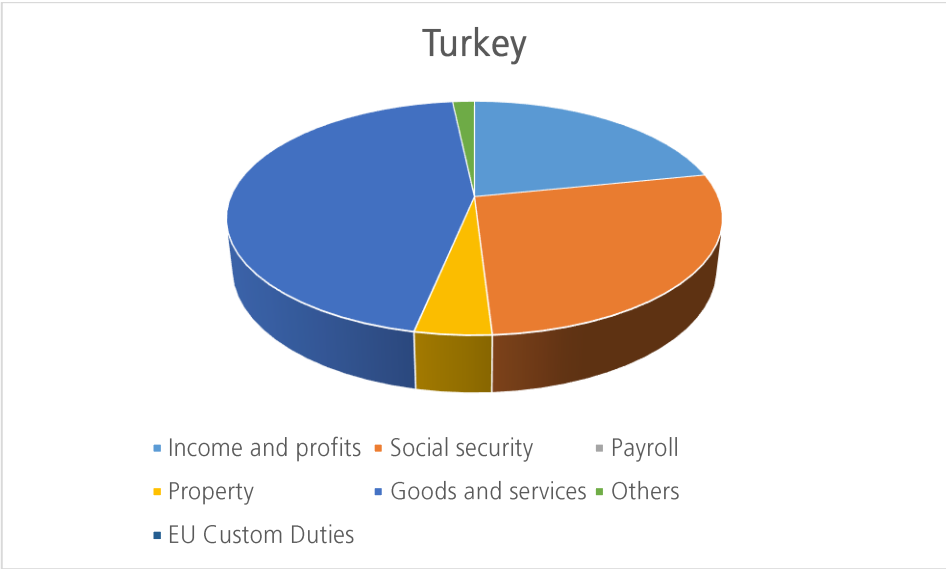
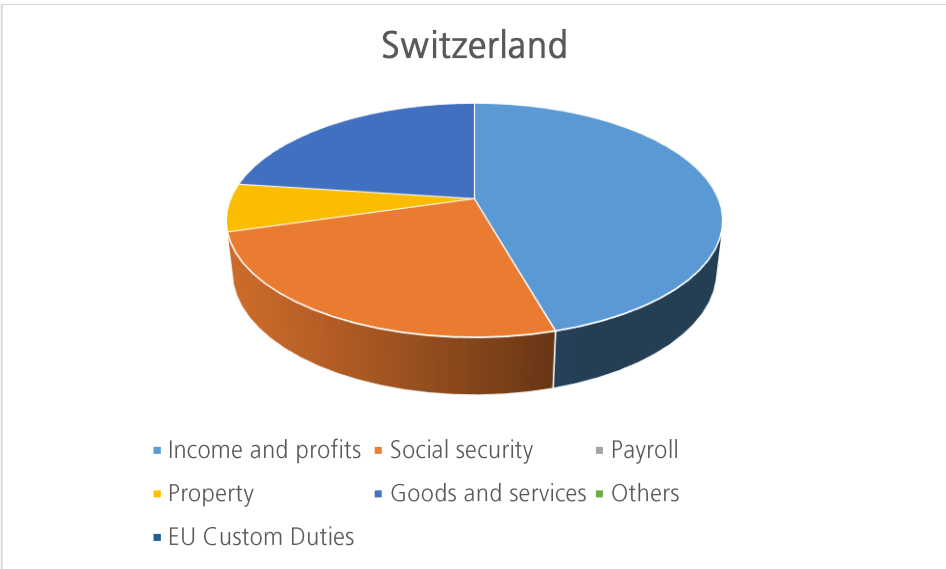


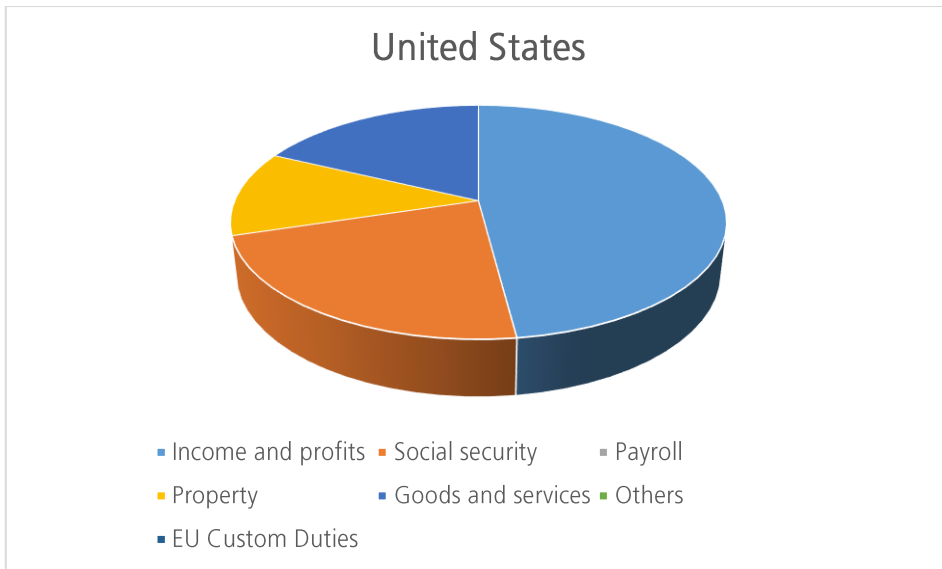












Source: OECD (2014), Revenue Statistics 2014, OECD Publishing. Table 6.
http://dx.doi.org/10.1787/10.1787/rev_stats-2014-en-fr