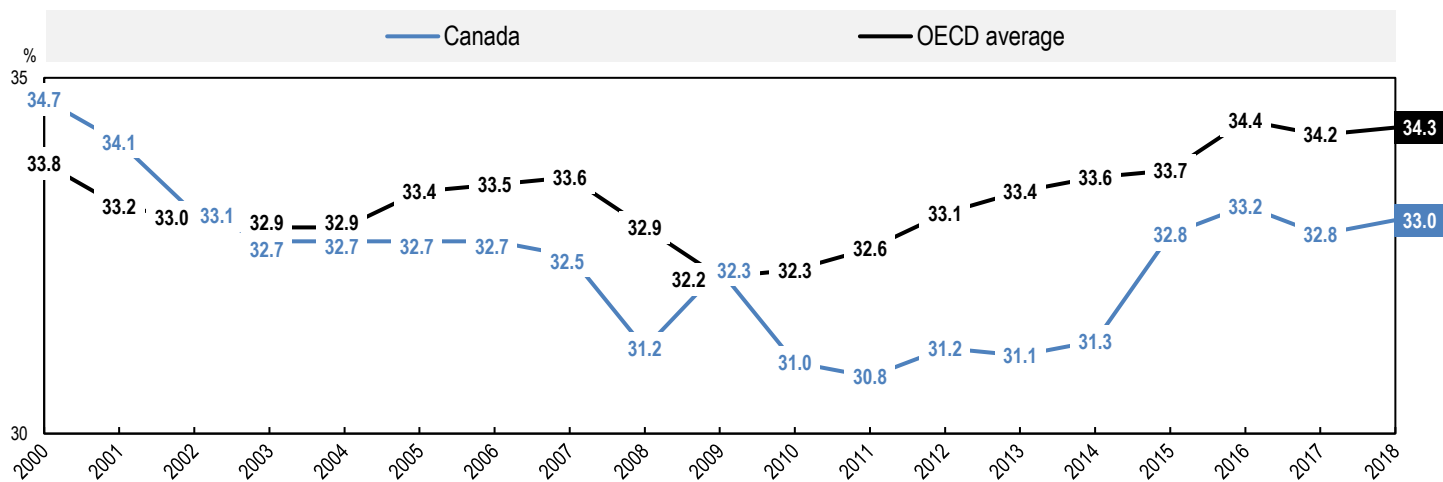


# Revenue Statistics 2019 - Canada

## Tax-to-GDP ratio

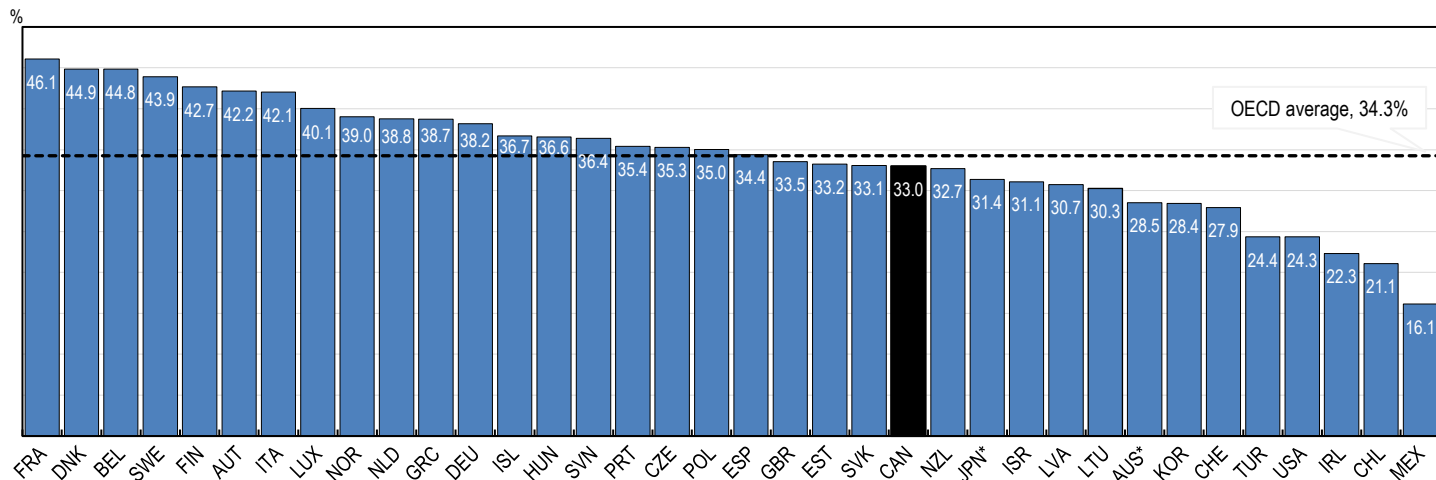
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Canada increased by 0.2 percentage points from 32.8% in 2017 to 33.0% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Canada has decreased from 34.7% in 2000 to 33.0% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Canada was 34.7% in 2000, with the lowest being 30.8% in 2011.



### Tax-to-GDP ratio compared to the OECD, 2018

Canada ranked 23rd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Canada had a tax-to-GDP ratio of 33.0% compared with the OECD average of 34.3%. In 2017, Canada was ranked 22nd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



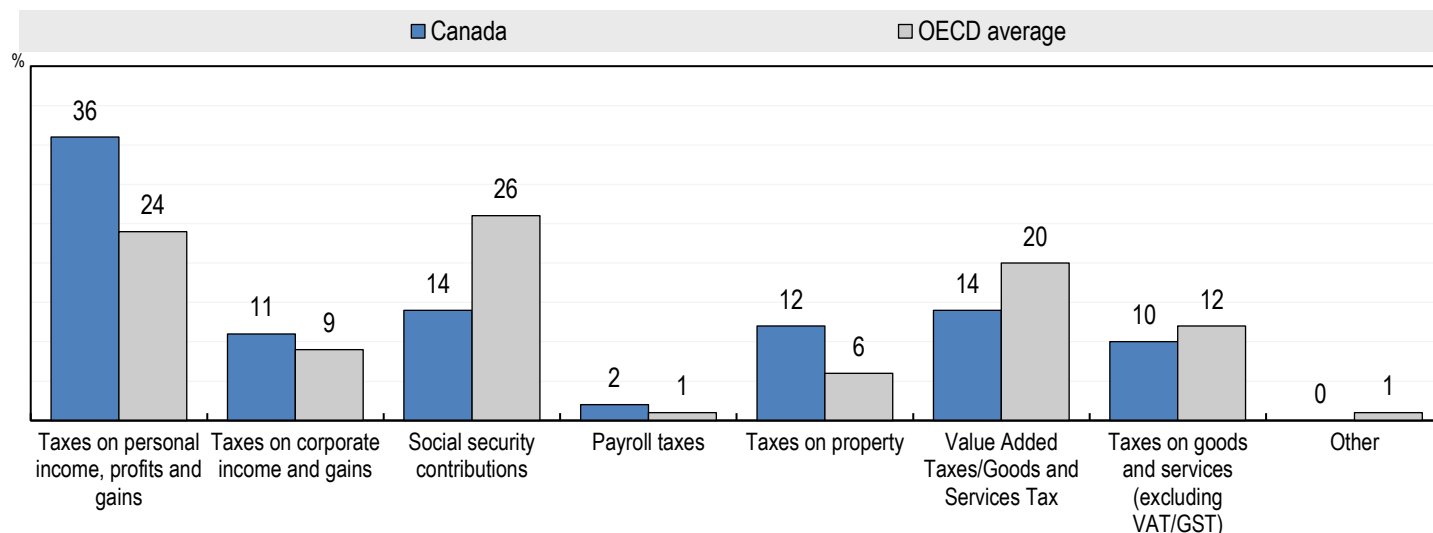
\* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average, 2017

The structure of tax receipts in Canada compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Canada is characterised by:

- » Substantially higher revenues from taxes on personal income, profits & gains, and higher revenues from taxes on corporate income & gains; payroll taxes; and property taxes.
- » A lower proportion of revenues from value-added taxes and goods & services taxes (excluding VAT/GST), and substantially lower revenues from social security contributions.

### Tax structure

	Tax Revenues in national currency			Tax structure in Canada			Position in OECD <sup>2</sup>		
	Canadian Dollar, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains <sup>1</sup>	338 866	323 053	+ 15 812	48	48	-	5th	5th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	251 092	240 585	+ 10 507	36	36	-	6th	5th	- 1
<i>Corporate income and gains</i>	80 071	75 720	+ 4 351	11	11	-	10th	10th	-
Social security contributions	99 346	98 954	+ 392	14	15	- 1	30th	30th	-
Payroll taxes	14 331	13 792	+ 539	2	2	-	7th	7th	-
Taxes on property	84 021	81 178	+ 2 842	12	12	-	3rd	3rd	-
Taxes on goods and services	165 395	155 091	+ 10 304	24	23	+ 1	33rd	33rd	-
<i>of which VAT</i>	96 159	90 392	+ 5 767	14	13	+ 1	32nd	32nd	-
Other	745	740	+ 5	-	-	-	30th	30th	-
<b>TOTAL</b>	<b>702 704</b>	<b>672 809</b>	<b>+ 29 895</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

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