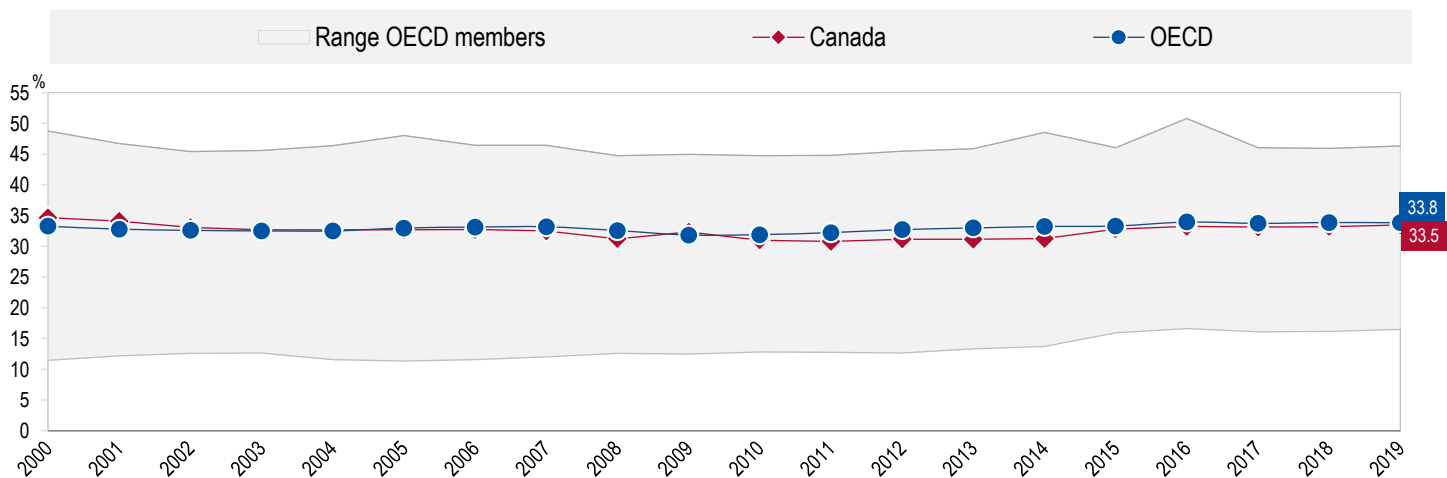


Revenue Statistics 2020 - Canada

Tax-to-GDP ratio

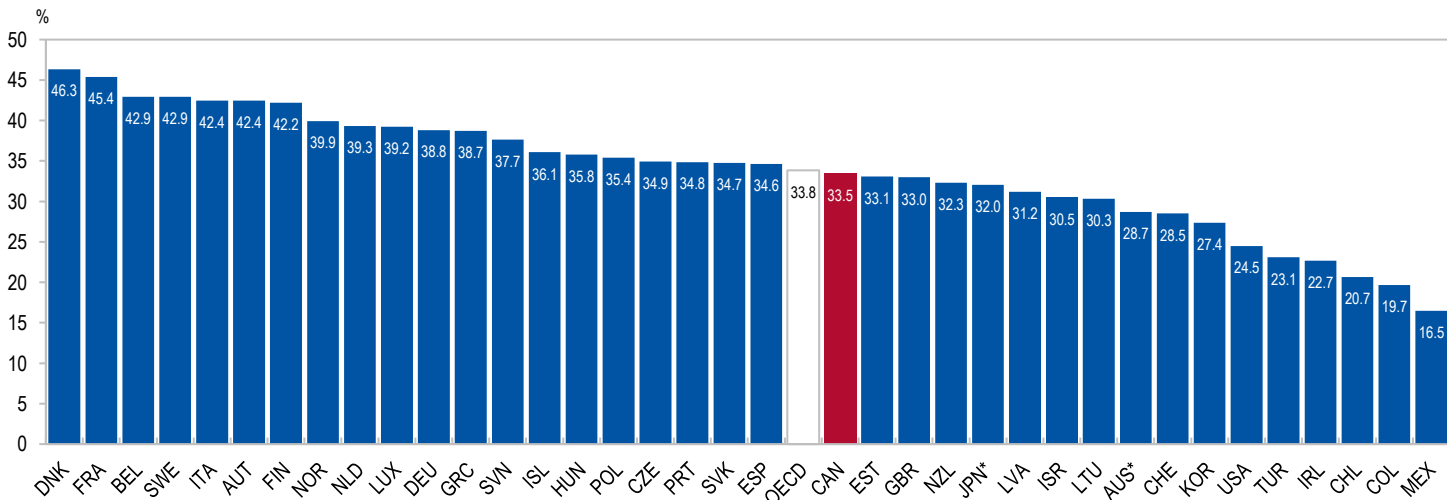
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Canada increased by 0.2 percentage points from 33.2% in 2018 to 33.5% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Canada has decreased from 34.7% in 2000 to 33.5% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). 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, 2019

Canada ranked 21st out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Canada had a tax-to-GDP ratio of 33.5% compared with the OECD average of 33.8%. In 2018, Canada was also ranked 21st out of the 37 OECD countries in terms of the tax-to-GDP ratio.



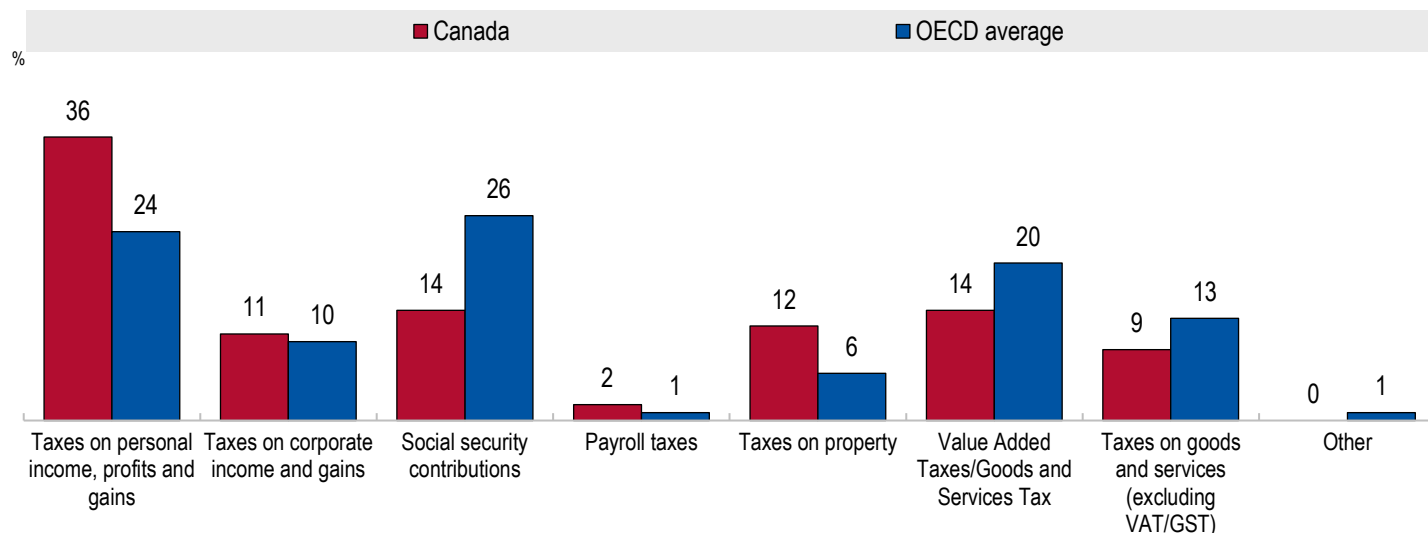
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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 ²		
	Canadian Dollar, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	345 179	360 457	+ 15 278	49	49	-	5th	5th	-
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	254 723	267 594	+ 12 871	36	36	-	6th	6th	-
<i>Corporate income and gains</i>	82 936	83 763	+ 827	12	11	-1	11th	12th	-1
Social security contributions	99 035	103 213	+ 4 178	14	14	-	30th	30th	-
Payroll taxes	14 223	14 871	+ 648	2	2	-	8th	8th	-
Taxes on property	84 081	85 859	+ 1 778	12	12	-	3rd	3rd	-
Taxes on goods and services	165 739	173 583	+ 7 843	23	23	-	34th	34th	-
<i>of which VAT</i>	96 040	100 570	+ 4 530	14	14	-	33rd	33rd	-
Other	745	750	+ 5	-	-	-	31st	31st	-
TOTAL	709 003	738 733	+ 29 730	100	100	-	-	-	-

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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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