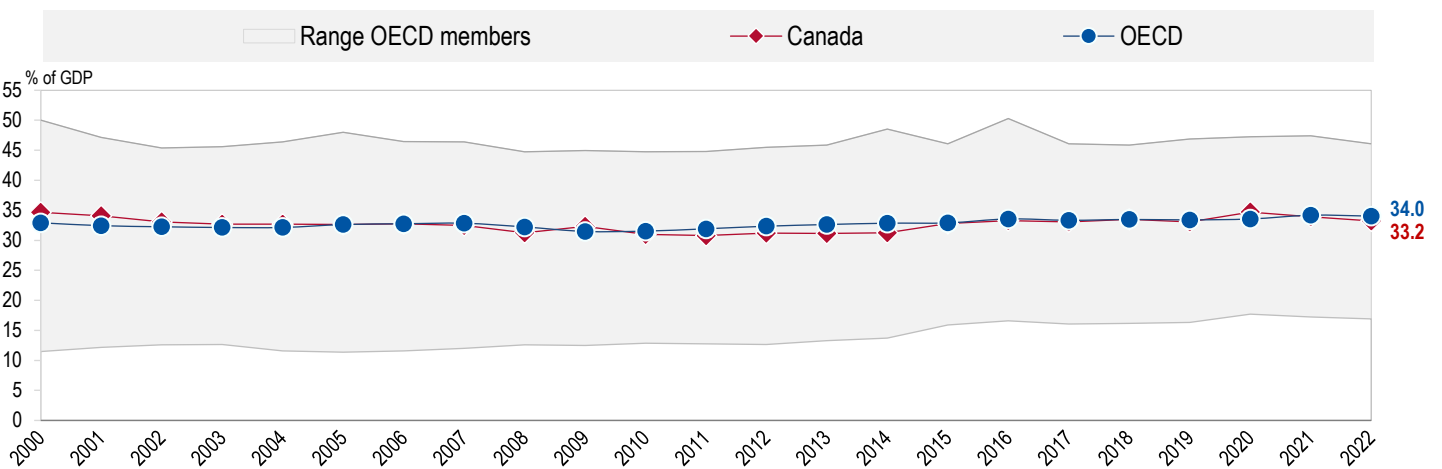


Revenue Statistics 2023 - Canada

Tax-to-GDP ratio

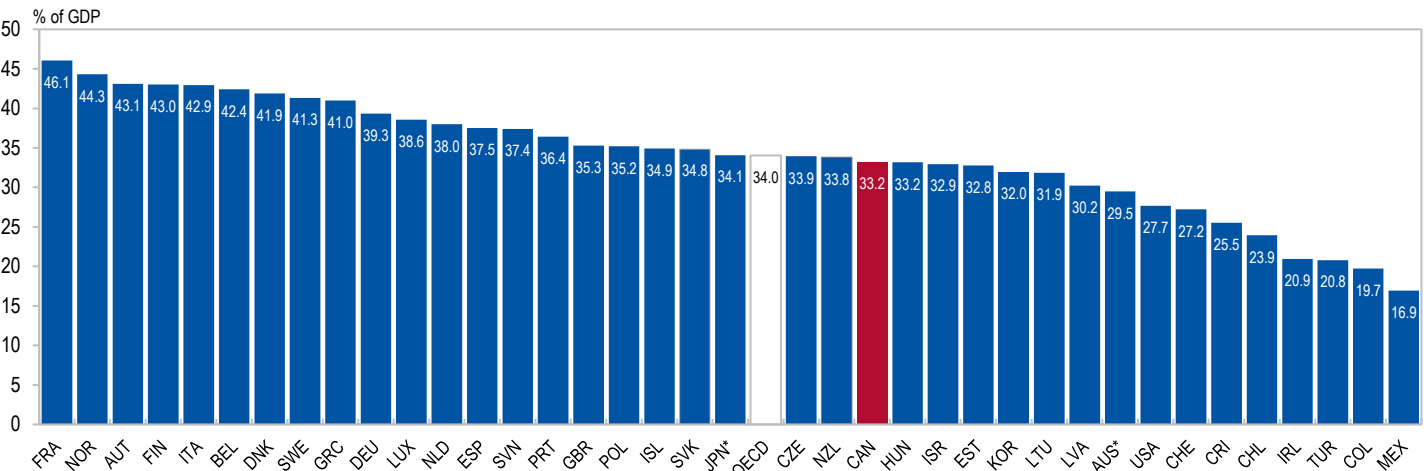
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Canada decreased by 0.7 percentage points from 33.9% in 2021 to 33.2% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Canada has decreased from 34.7% in 2000 to 33.2% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Canada was 34.7% in 2020, with the lowest being 30.8% in 2011.



Tax-to-GDP ratio compared to the OECD, 2022

Canada ranked 23rd¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Canada had a tax-to-GDP ratio of 33.2% compared with the OECD average of 34.0%. In 2021, Canada was also ranked 23rd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

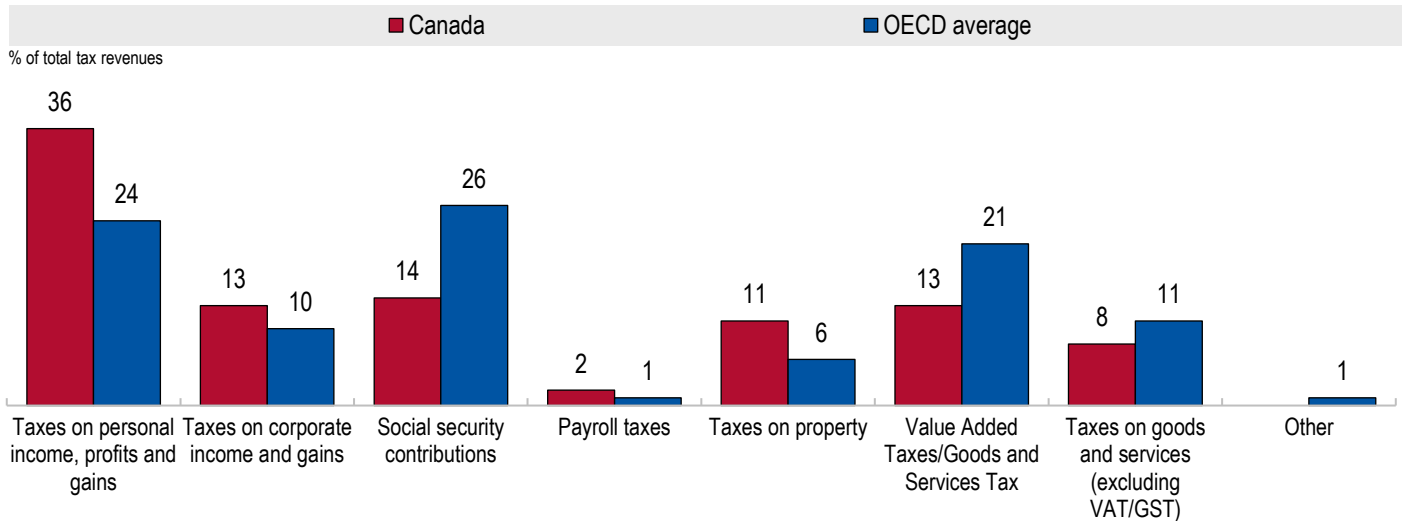
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2021

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		
	Canadian Dollar, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	390 889	433 880	+ 42 991	51	51	-	5th	4th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	286 838	309 157	+ 22 319	37	36	- 1	6th	6th	-
<i>Corporate income and gains</i>	96 572	114 759	+ 18 187	13	13	-	7th	8th	- 1
Social security contributions	107 655	118 880	+ 11 224	14	14	-	31st	31st	-
Payroll taxes	-	-	-	2	2	-	9th	9th	-
Taxes on property	89 743	96 198	+ 6 455	12	11	- 1	3rd	5th	- 2
Taxes on goods and services	160 377	182 516	+ 22 140	21	21	-	35th	35th	-
<i>of which VAT</i>	99 491	111 463	+ 11 972	13	13	-	35th	35th	-
Other	895	932	+ 37	-	-	-	32nd	31st	+ 1
TOTAL	766 755	851 227	+ 84 472	100	100	-	-	-	-

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

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

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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