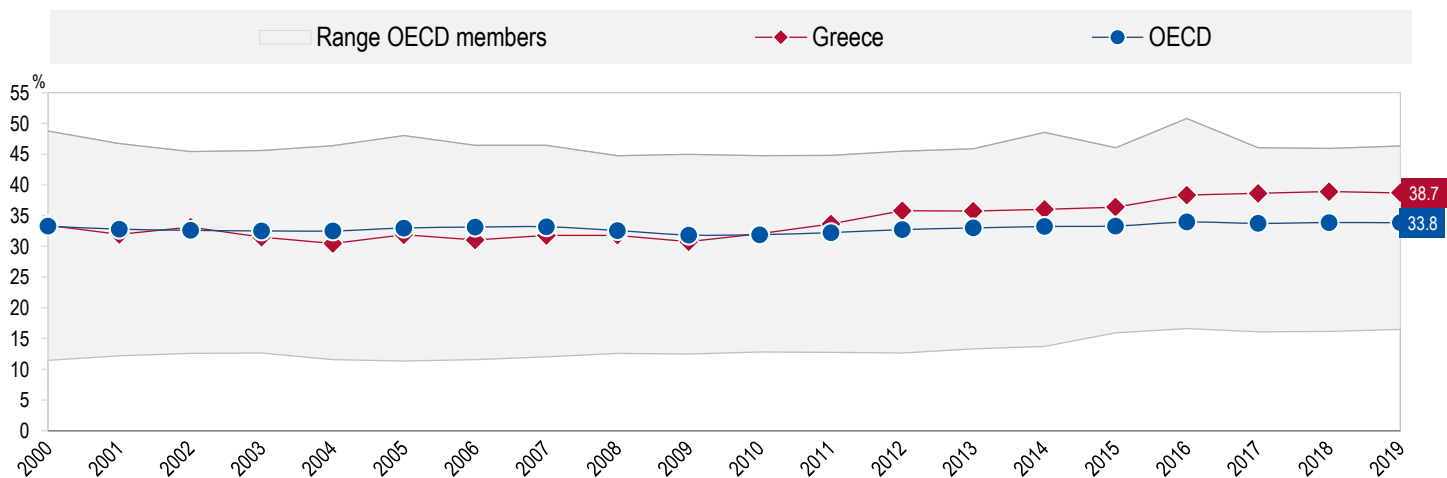


Revenue Statistics 2020 - Greece

Tax-to-GDP ratio

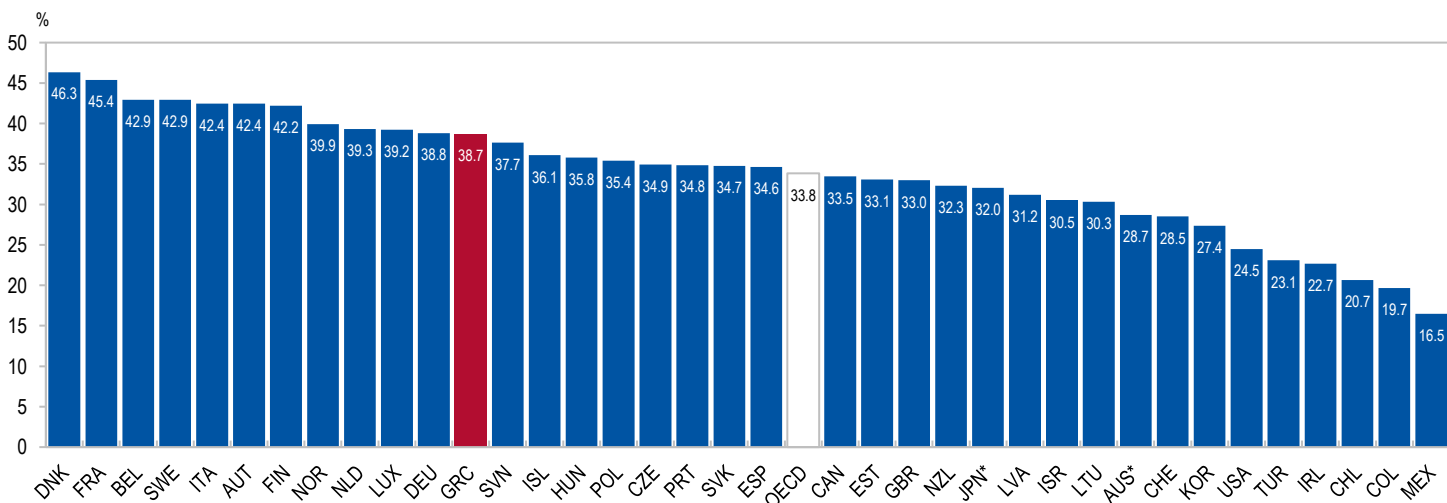
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Greece decreased by 0.2 percentage points from 38.9% in 2018 to 38.7% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Greece has increased from 33.4% in 2000 to 38.7% 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 Greece was 38.9% in 2018, with the lowest being 30.5% in 2004.



Tax-to-GDP ratio compared to the OECD, 2019

Greece ranked 12th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Greece had a tax-to-GDP ratio of 38.7% compared with the OECD average of 33.8%. In 2018, Greece was ranked 10th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



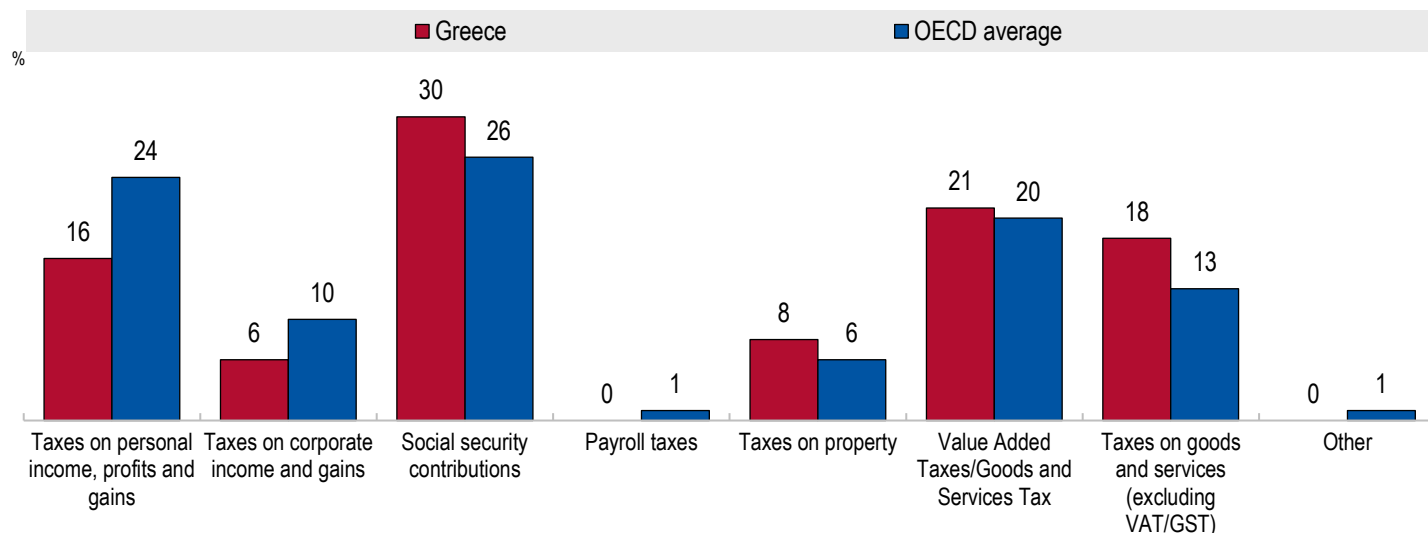
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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 Greece compared with the OECD average is shown in the figure below.



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

- » Higher revenues from social security contributions; property taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from taxes on personal income, profits & gains and taxes on corporate income & gains.
- » No revenues from payroll taxes.

Tax structure

	Tax Revenues in national currency			Tax structure in Greece			Position in OECD ²		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	15 603	16 468	+ 865	22	23	+ 1	29th	29th	-
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	11 228	11 550	+ 322	16	16	-	28th	28th	-
<i>Corporate income and gains</i>	3 510	3 998	+ 488	5	6	+ 1	34th	29th	+ 5
Social security contributions	20 743	21 473	+ 730	30	30	-	16th	17th	- 1
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	5 561	5 554	- 7	8	8	-	11th	12th	- 1
Taxes on goods and services	27 697	28 394	+ 697	40	39	- 1	8th	8th	-
<i>of which VAT</i>	14 642	15 288	+ 646	21	21	-	17th	17th	-
Other	266	225	- 41	-	-	-	25th	27th	- 2
TOTAL	69 604	71 889	+ 2 285	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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