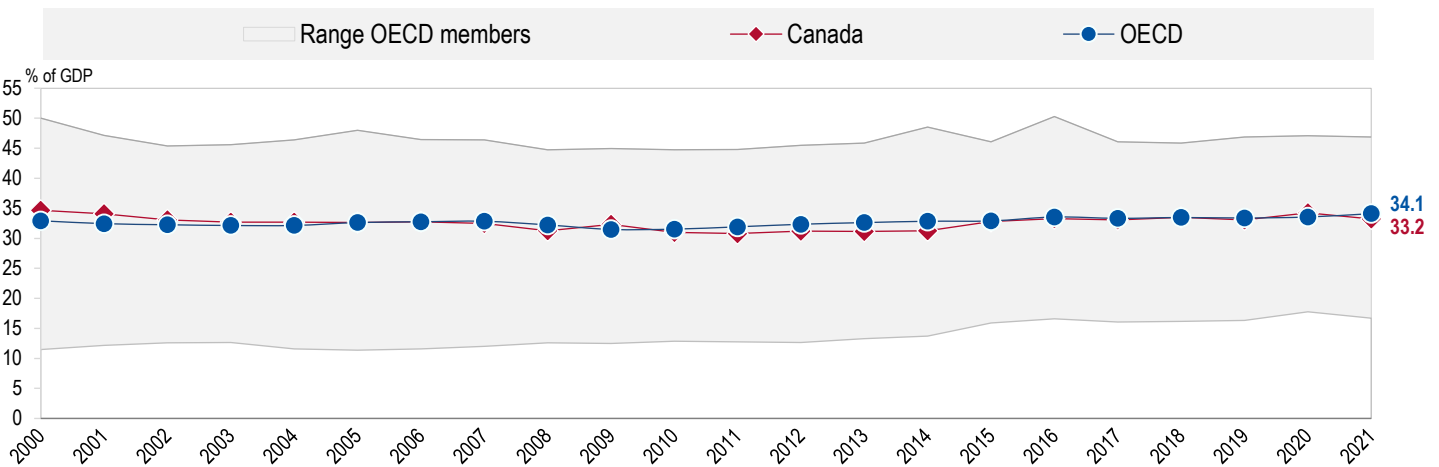


Revenue Statistics 2022 - Canada

Tax-to-GDP ratio

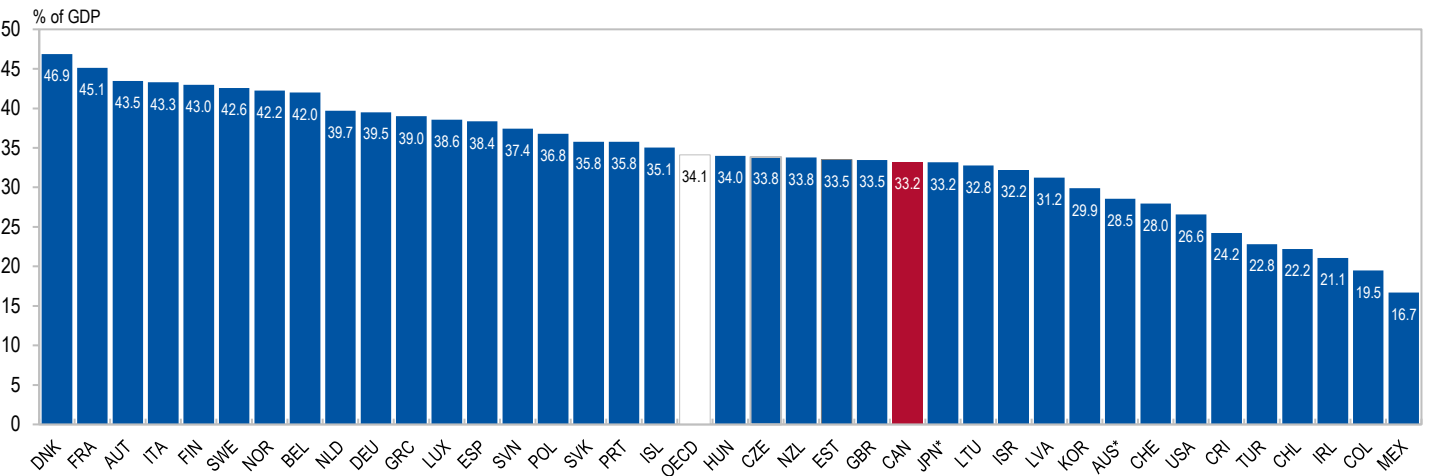
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Canada decreased by 1.0 percentage point from 34.3% in 2020 to 33.2% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Canada has decreased from 34.7% in 2000 to 33.2% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). 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, 2021

Canada ranked 24th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Canada had a tax-to-GDP ratio of 33.2% compared with the OECD average of 34.1%. In 2020, Canada was ranked 21st out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

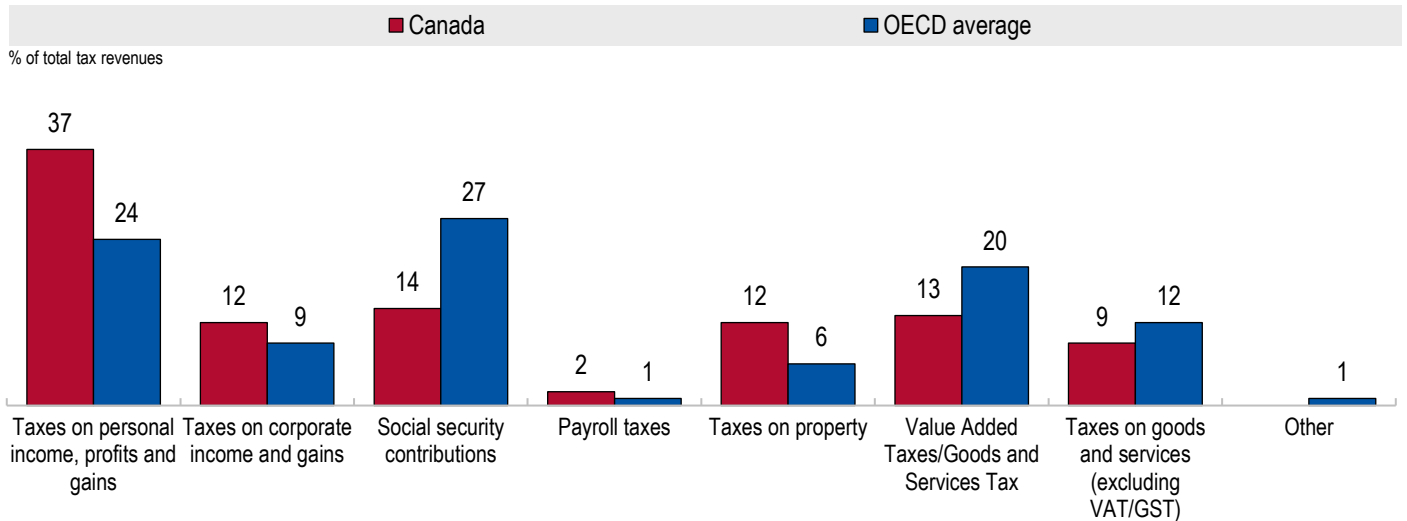
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

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			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	372 233	376 509	+ 4 276	49	50	+ 1	5th	5th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	275 584	278 855	+ 3 271	36	37	+ 1	6th	6th	-
<i>Corporate income and gains</i>	86 615	89 503	+ 2 888	11	12	+ 1	12th	9th	+ 3
Social security contributions	108 366	107 866	- 500	14	14	-	31st	31st	-
Payroll taxes	17 390	17 360	- 30	2	2	-	9th	9th	-
Taxes on property	88 812	90 611	+ 1 799	12	12	-	3rd	3rd	-
Taxes on goods and services	176 608	162 781	- 13 827	23	22	- 1	35th	35th	-
<i>of which VAT</i>	103 412	99 705	- 3 707	14	13	- 1	34th	35th	- 1
Other	957	867	- 90	-	-	-	32nd	32nd	-
TOTAL	764 366	755 994	- 8 372	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.

Source: OECD Revenue Statistics 2022

Contacts

Kurt Van Dender

Centre for Tax Policy and Administration
Acting Head, Tax Policy and Statistics Division
Kurt.VanDender@oecd.org

Alexander Pick

Centre for Tax Policy and Administration
Acting Head, Tax Data & Statistical Analysis Unit
Alexander.Pick@oecd.org

Nicolas Miranda

Centre for Tax Policy and Administration
Statistician, Tax Data & Statistical Analysis Unit
Nicolas.Miranda@oecd.org