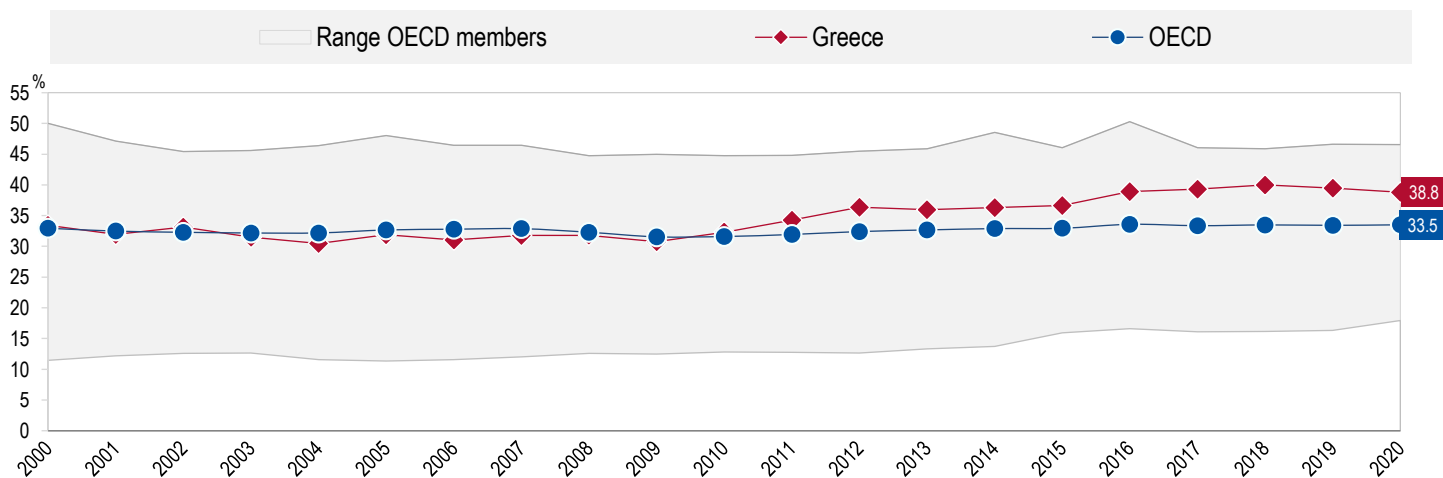


# Revenue Statistics 2021 - Greece

## Tax-to-GDP ratio

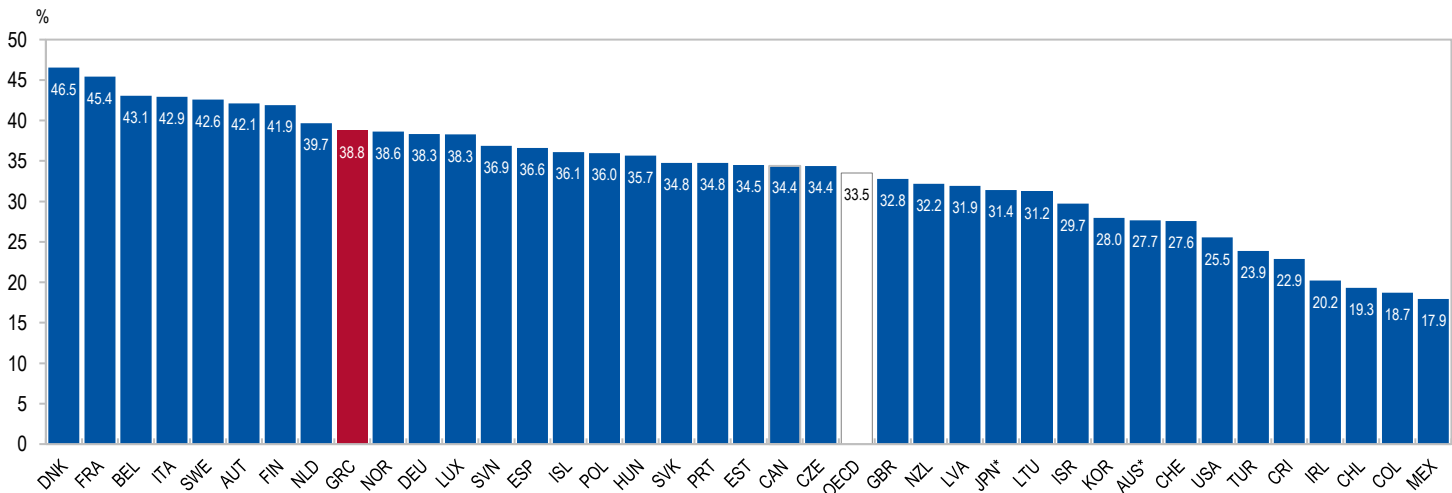
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Greece decreased by 0.7 percentage points from 39.5% in 2019 to 38.8% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Greece has increased from 33.4% in 2000 to 38.8% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Greece was 40.0% in 2018, with the lowest being 30.5% in 2004.



### Tax-to-GDP ratio compared to the OECD, 2020

Greece ranked 9th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Greece had a tax-to-GDP ratio of 38.8% compared with the OECD average of 33.5%. In 2019, Greece was also ranked 9th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

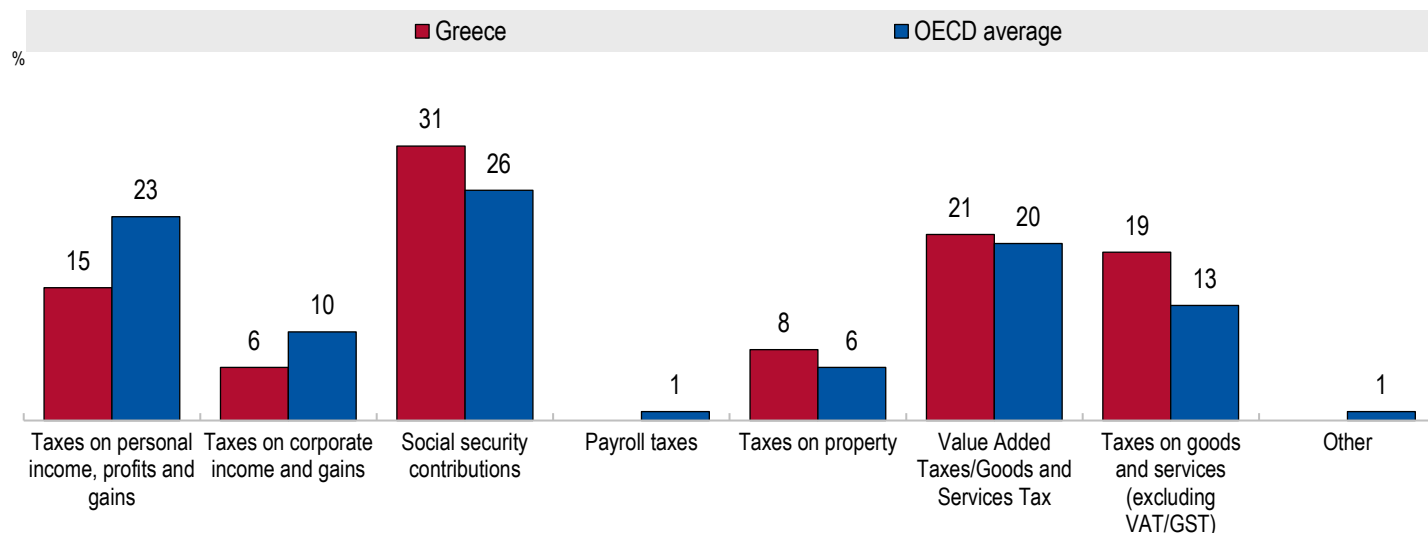
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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, 2019

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 <sup>2</sup>		
	Euro, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains <sup>1</sup>	16	16	- 1	23	22	- 1	29th	32nd	- 3
<i>of which</i>									
<i>Personal income, profits and gains</i>	12	11	- 1	16	15	- 1	28th	30th	- 2
<i>Corporate income and gains</i>	4	4	-	6	6	-	30th	29th	+ 1
Social security contributions	21	22	+ 1	30	31	+ 1	18th	18th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	6	6	-	8	8	-	12th	12th	-
Taxes on goods and services	28	29	-	39	40	+ 1	8th	6th	+ 2
<i>of which VAT</i>	15	15	-	21	21	-	17th	19th	- 2
Other	0	0	-	-	-	-	28th	23rd	+ 5
<b>TOTAL</b>	<b>72</b>	<b>72</b>	<b>+ 1</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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

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