

Table 1325. Percent Distribution of Tax Receipts by Country: 1990 to 2005

Country	Total ¹	Income and profits taxes ²			Social security contributions			Taxes on goods and services ⁵		
		Total ³	Individual	Corporate	Total ⁴	Employees	Employers	Total ³	General consumption taxes ⁶	Taxes on specific goods and services ⁷
United States:										
1990	100.0	45.4	37.7	7.7	25.9	11.0	13.4	17.3	8.0	7.1
2000	100.0	50.7	41.9	8.7	23.2	10.4	11.6	16.1	7.6	6.3
2005	100.0	46.7	35.8	10.9	24.7	10.9	12.6	17.2	8.1	6.6
Canada:										
1990	100.0	48.6	40.8	7.0	12.2	4.4	7.6	25.8	14.1	10.3
2000	100.0	50.1	36.8	12.2	13.6	5.5	7.8	24.2	14.3	8.5
2005	100.0	47.9	36.1	10.5	14.6	5.9	8.2	25.3	14.9	9.0
France:										
1990	100.0	17.2	11.8	5.3	44.1	13.2	27.2	28.4	18.8	8.7
2000	100.0	24.9	18.0	6.9	36.0	8.9	24.8	25.7	16.9	8.2
2005	100.0	23.5	17.2	6.3	36.9	9.3	25.0	25.5	17.1	7.8
Germany:										
1990	100.0	32.4	27.6	4.8	37.5	16.2	19.1	26.7	16.6	9.2
2000	100.0	30.1	25.3	4.8	39.0	17.2	19.2	28.1	18.4	8.8
2005	100.0	28.2	23.0	5.2	39.9	17.4	19.2	29.0	18.0	9.9
Italy:										
1990	100.0	36.5	26.3	10.0	32.9	6.3	23.6	28.0	14.7	10.6
2000	100.0	33.2	24.9	6.8	28.6	5.4	19.9	27.8	15.4	9.7
2005	100.0	31.5	25.6	6.9	30.8	5.6	21.6	26.4	14.7	9.3
Japan:										
1990	100.0	48.5	26.9	21.6	29.0	11.0	15.0	13.2	4.3	7.3
2000	100.0	34.8	21.1	13.8	35.1	14.7	16.4	19.3	9.1	8.0
2005	100.0	52.9	28.4	24.4	(NA)	(NA)	(NA)	31.3	15.3	12.4
United Kingdom:										
1990	100.0	38.3	27.1	11.2	16.7	6.5	9.7	30.5	16.4	12.4
2000	100.0	39.1	29.3	9.7	16.9	6.8	9.5	32.0	18.3	12.3
2005	100.0	38.5	29.2	9.3	18.9	7.8	10.5	30.3	18.6	10.5

NA Not available. ¹ Includes property taxes, employer payroll taxes other than Social Security contributions, and miscellaneous taxes, not shown separately. ² Includes taxes on capital gains. ³ Includes other taxes not shown separately. ⁴ Includes contributions of self-employed not shown separately. ⁵ Taxes on the production, sales, transfer, leasing, and delivery of goods and services and rendering of services. ⁶ Primary value-added and sales taxes. ⁷ For example, excise taxes on alcohol, tobacco, and gasoline.

Source: Organization for Economic Cooperation and Development, Paris, France, *Revenue Statistics of OECD Member Countries*, annual (copyright).