

Table 1360. Percent Distribution of Tax Receipts by Country: 1990 to 2008

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, services ⁷
United States:										
1990	100.0	46.0	37.1	8.9	25.1	11.0	12.9	17.4	8.0	7.0
2000	100.0	50.7	41.9	8.7	23.2	10.4	11.6	16.1	7.6	6.3
2008	100.0	46.8	37.9	8.9	24.5	10.8	12.4	17.0	7.8	6.2
Canada:										
1990	100.0	48.6	40.8	7.0	12.1	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	14.2	8.6
2008	100.0	49.5	37.3	10.7	14.5	5.8	8.3	23.4	13.2	8.5
France:										
1990	100.0	16.1	10.7	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
2008	100.0	24.1	17.4	6.8	37.2	9.2	25.3	24.5	16.8	6.9
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
2008	100.0	31.9	26.8	5.2	36.4	15.9	17.2	28.9	19.4	8.5
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	33.1	24.8	6.9	28.6	5.4	19.9	27.9	15.4	9.6
2008	100.0	34.6	26.8	8.6	31.1	5.5	21.2	24.4	13.7	8.3
Japan:										
1990	100.0	50.2	27.8	22.4	26.4	10.6	12.7	13.7	4.4	7.5
2000	100.0	34.8	21.1	13.8	35.2	14.7	16.4	19.3	9.1	8.0
2008	100.0	55.4	32.6	22.8	(NA)	(NA)	(NA)	29.1	14.5	11.2
United Kingdom:										
1990	100.0	39.3	29.4	9.9	17.0	6.6	9.9	31.1	16.9	12.6
2000	100.0	39.1	29.3	9.8	17.0	6.8	9.6	31.9	18.1	12.4
2008	100.0	39.9	29.9	9.9	19.2	7.9	10.8	28.8	17.8	9.8

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 (OECD), 2010, "Comparative Tables," Taxing Wages database (copyright), <<http://dx.doi.org/10.1787/data-00265-en>>, accessed May 2010.

Table 1361. Household Tax Burden by Country: 2008

[Percent of gross wage earnings of the average production worker. The tax burden reflects income tax plus employee social security contributions less cash benefits. Minus sign (-) indicates tax credit]

Country	Single person without children	One earner family with two children	Country	Single person without children	One earner family with two children
United States	22.4	5.2	Japan	20.1	13.8
Australia	22.0	8.6	Korea, South	11.8	9.1
Austria	32.7	18.1	Luxembourg	26.4	0.9
Belgium	41.5	20.2	Mexico	5.3	5.3
Canada	22.8	8.8	Netherlands	31.8	22.6
Czech Republic	22.2	-6.5	New Zealand	18.4	0.6
Denmark	39.4	28.8	Norway	29.3	21.8
Finland	29.2	22.6	Poland	24.3	17.8
France	27.7	17.1	Portugal	22.3	8.7
Germany	41.3	20.8	Slovakia	21.3	2.4
Greece	25.1	25.4	Spain	19.7	12.0
Hungary	38.2	25.3	Sweden	25.3	17.9
Iceland	23.9	3.0	Switzerland	21.5	8.1
Ireland	20.9	2.2	Turkey	27.2	25.7
Italy	29.3	15.1	United Kingdom	25.3	18.5

Source: Organization for Economic Cooperation and Development (OECD), 2010, "Comparative Tables," Taxing Wages database (copyright), <<http://dx.doi.org/10.1787/data-00265-en>>, accessed May 2010.