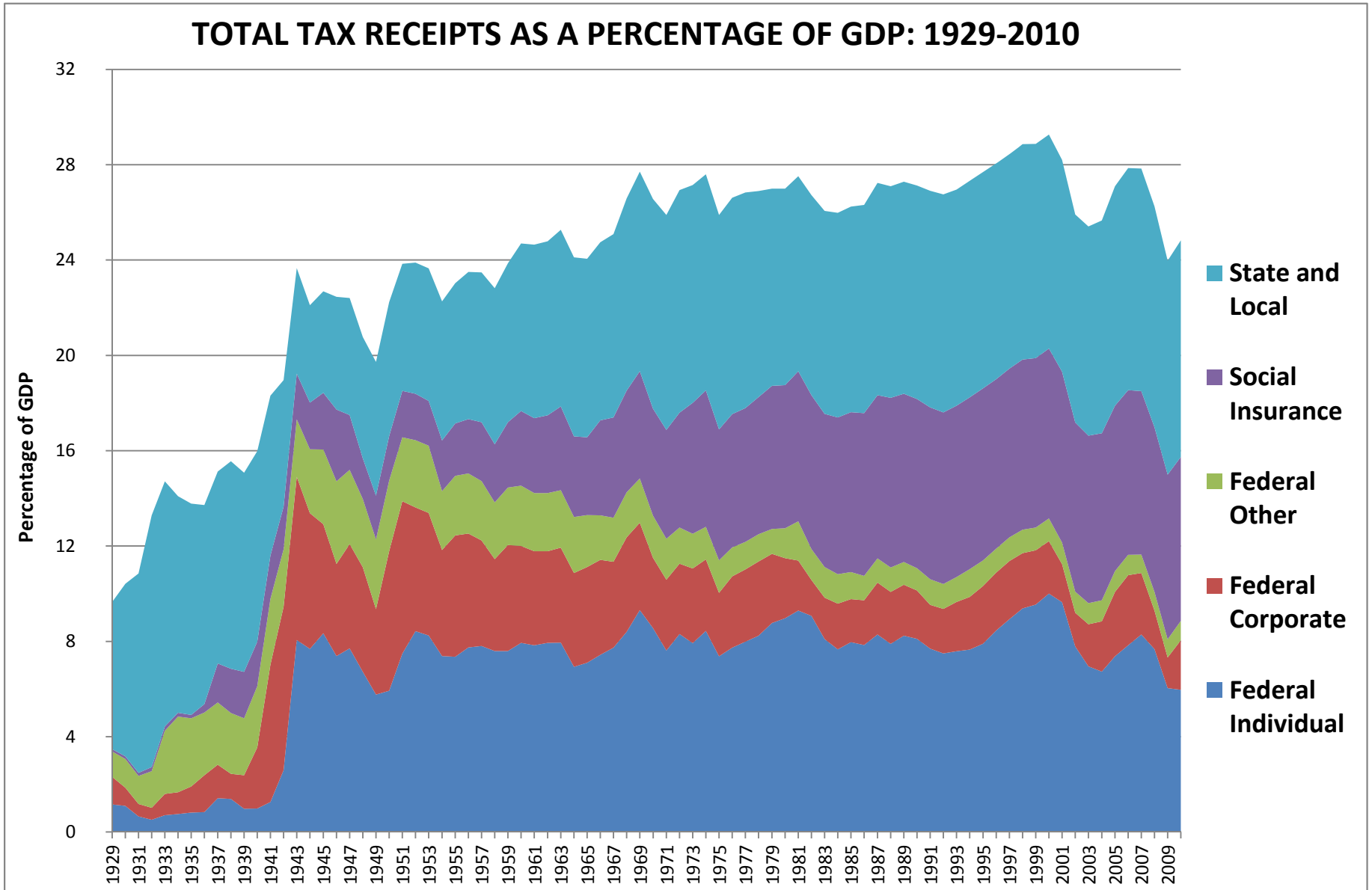

Note: "Federal Other" includes federal estate taxes, gift taxes, and custom duties. Excludes Federal nontaxes. "Social Insurance" includes Employer, Employee and Self-Employed Contributions at the Federal, State and Local levels.

Source: Bureau of Economic Analysis, National Income and Product Accounts, Annual Tables 1.15, 3.2, 3.3, 3.6.

04-Apr-11

Taxes as a Percentage of GDP, 2008

Country	Total tax receipts as % of GDP	Country	Total tax receipts as % of GDP
Australia	27.1	Korea	26.5
Austria	42.7	Luxembourg	35.5
Belgium	44.2	Mexico	21.0
Canada	32.3	Netherlands	39.1
Chile	22.5	New Zealand	33.7
Czech Republic	36.0	Norway	42.6
Denmark	48.2	Poland	34.3
Finland	43.1	Portugal	35.2
France	43.2	Slovak Republic	29.3
Germany	37.0	Slovenia	37.2
Greece	32.6	Spain	33.3
Hungary	40.2	Sweden	46.3
Iceland	36.8	Switzerland	29.1
Ireland	28.8	Turkey	24.2
Israel (1)	33.8	United Kingdom	35.7
Italy	43.3	United States	26.1
Japan	28.1	**OECD average** (2)	**34.8**

Footnotes:

1. The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.
2. Unweighted average

Source: OECD (2010), Revenue statistics: Comparative tables, OECD Tax Statistics (database)
Table 2: http://www.oecd-ilibrary.org/taxation/total-tax-revenue_20758510-table2

16-Mar-10

Tax Structures as Percentage of Total Tax Receipts, 2006

Country	Personal income tax	Corporate income tax	Social security contributions		Taxes on goods and services	Other taxes
			Employees	Employers		
Australia	37.4	21.7	--	--	27.1	13.7
Austria	22.3	5.2	14.0	16.2	27.7	14.7
Belgium	29.3	8.3	9.2	18.6	25.6	9.0
Canada	36.3	11.0	5.9	8.4	24.3	14.1
Czech Republic	11.5	13.0	9.8	27.5	30.2	8.1
Denmark	49.8	8.7	2.0	0.1	33.2	6.2
Finland	30.3	7.7	5.4	20.4	31.1	5.0
France	17.5	6.7	9.2	25.1	24.8	16.8
Germany	24.5	5.9	16.9	18.4	28.4	6.0
Greece	14.9	8.5	13.9	16.3	36.0	10.5
Hungary	18.3	6.3	6.8	24.9	38.4	5.4
Iceland	33.7	5.8	n/a	n/a	42.3	18.2
Ireland	27.8	12.0	4.5	8.2	36.5	11.0
Italy	25.6	8.1	5.3	20.6	25.6	14.7
Japan	18.5	17.0	15.9	16.6	18.6	13.4
Korea	15.2	14.3	11.9	9.1	32.6	16.8
Luxembourg	21.0	13.8	12.4	12.0	27.9	12.9
Mexico	25.1*	n/a	14.9**	n/a	56.3	3.7
Netherlands	18.8	8.5	17.3	11.8	30.5	13.1
New Zealand	40.7	15.8	--	--	32.7	10.9
Norway	20.7	29.4	6.6	12.1	27.3	3.8
Poland	13.7	7.1	36.3**	n/a	38.1	4.7
Portugal	15.4	8.4	9.6	20.8	40.6	5.3
Slovak Republic	8.5	9.9	9.4	21.4	38.7	12.1
Spain	18.9	11.5	5.0	24.5	27.2	12.9
Sweden	31.9	7.5	5.4	19.8	26.1	9.2
Switzerland	35.6	10.1	10.8	10.6	23.0	9.9
Turkey	15.6	6.0	8.4	9.6	48.7	11.7
United Kingdom	29.0	10.8	7.6	10.2	29.0	13.4
United States	36.5	11.8	10.4	12.1	16.8	12.3
EU average	**25.1**	**8.8**	**9.2**	**16.2**	**30.0**	**10.7**
OECD average	**24.8**	**10.7**	**8.6**	**14.6**	**31.5**	**9.7**

n/a not available

* Includes personal and corporate incomes not available separately. The OECD average does not include these figures.

** Includes employees and employers social security contributions not available separately. The OECD average does not include these figures.

Source: OECD in Figures 2009
http://browse.oecdbookshop.org/oecd/pdfs/browseit/0109061E.PDF

Who Pays No Income Tax?

By Roberton Williams

During the 2008 election campaign, President Obama proposed to create or expand a variety of refundable tax credits, most notably his Making Work Pay credit. Refundability was key for Obama — that's the only way to make credits available to people who pay little or no tax. Critics decried the proposals, asking how you can cut taxes for people who pay no tax. The Tax Policy Center (TPC) estimated that, under then current law, 38 percent of all nondependent tax units would pay no income tax in 2009.

Earlier this year, Obama signed into law the American Recovery and Reinvestment Tax Act of 2009 (P.L. 111-5), which, among other things, temporarily put into place some of the refundable credits proposed during the campaign. TPC estimates that under the new law, 47 percent of tax units will owe no income tax in 2009 (see table).

The fraction of tax units paying no income tax varies widely by filing status and type of unit. About 47 percent of single filers will owe no tax, compared with 38 percent of joint filers and 72 percent of heads of household. More than half of elderly tax units and tax units with children will pay no income tax this year.

Differences in income explain much of that variation. Single people and heads of household have average income under $30,000 while married couples filing jointly have income averaging nearly $75,000. More than 60 percent of units with income between $20,000 and $30,000 pay no income tax, compared with only about 20 percent of those between $50,000 and $75,000.

Filing status matters too, largely because of differences by filing status in exclusions, deductions, and credits, and in the presence of children. More than three-fourths of joint filers and heads of household with income between $30,000 and $40,000 pay no tax compared with just one-sixth of single tax units in that income range. And almost 90 percent of units with children in that income category pay no tax, reflecting, in part, the value of the earned income and child tax credits.

A final note: One Obama campaign proposal that hasn't reappeared would have zeroed out income taxes for elderly households with income under $50,000. Perhaps the proposal's disappearance simply reflects the fact that nearly 80 percent of those units already pay no tax.

Percentage of Tax Units with Zero or Negative Individual Income Tax Liability By Filing Status and Cash Income Level, Current Law, 2009[a]

Cash Income (2009 dollars)[b]	Tax Filing Status				Elderly Tax Units	Tax Units with Children	All Tax Units
	Single	Married Filing Jointly	Head of Household	Married Filing Separately			
Under $10,000	99.9	100.0	99.7	97.3	100.0	99.9	99.8
$10,000-$20,000	74.3	99.9	99.3	57.9	89.5	99.8	83.6
$20,000-$30,000	36.7	90.2	92.3	26.2	76.5	98.9	61.8
$30,000-$40,000	16.0	79.8	77.9	13.7	61.4	89.3	47.5
$40,000-$50,000	7.4	71.7	45.1	17.1	48.2	68.3	35.7
$50,000-$75,000	5.0	34.2	21.2	4.9	22.5	40.9	21.5
$75,000-$100,000	3.6	11.3	8.2	8.8	8.1	15.1	9.2
$100,000-$200,000	4.0	3.4	2.1	9.3	4.9	4.0	3.5
$200,000-$500,000	3.0	1.8	2.5	4.8	3.9	1.6	2.0
$500,000-$1,000,000	2.6	1.8	5.3	0.0	1.6	2.1	2.0
Over $1,000,000	2.0	1.5	0.0	0.0	1.1	1.3	1.5
All	46.7	38.1	71.9	25.8	55.3	54.1	46.9

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0509-2).
[a]Calendar year. Includes both filing and nonfiling units but excludes those that are dependents of other tax units.
[b]Tax units with negative cash income are excluded from the lowest income class but are included in the totals. For a description of cash income, see http://www.taxpolicycenter.org/TaxModel/income.cfm

Tax Policy Center
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The Tax Policy Center, a joint venture of the Urban Institute and the Brookings Institution, provides independent, timely, and accessible analysis of current and emerging tax policy issues for the public, journalists, policymakers, and academic researchers. For more tax facts, see http://www.taxpolicycenter.org/taxfacts.