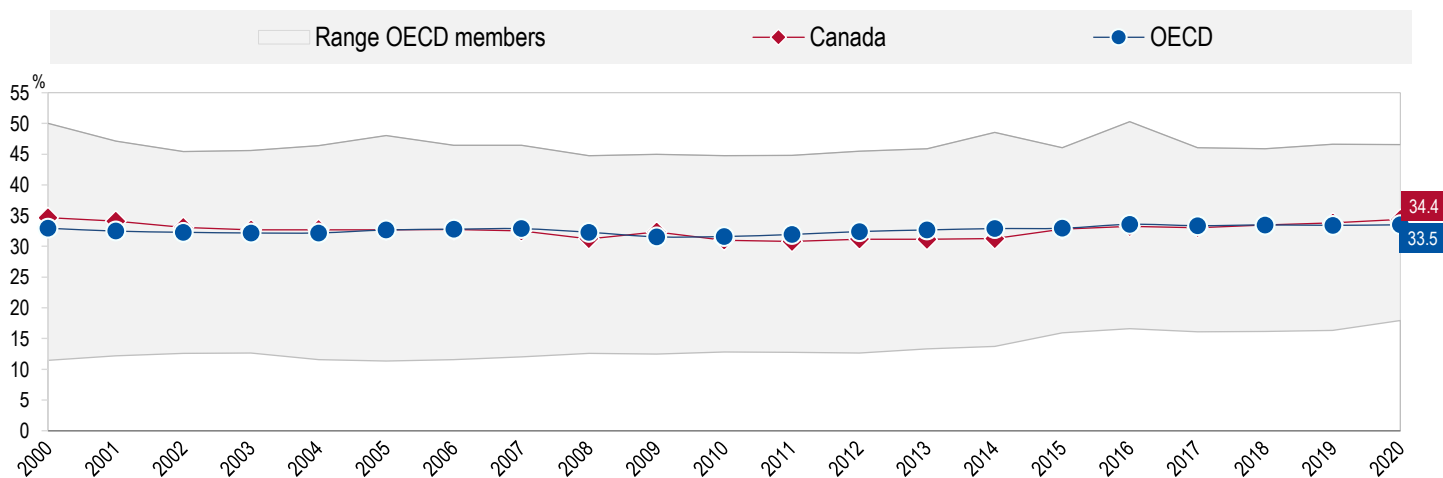


Revenue Statistics 2021 - Canada

Tax-to-GDP ratio

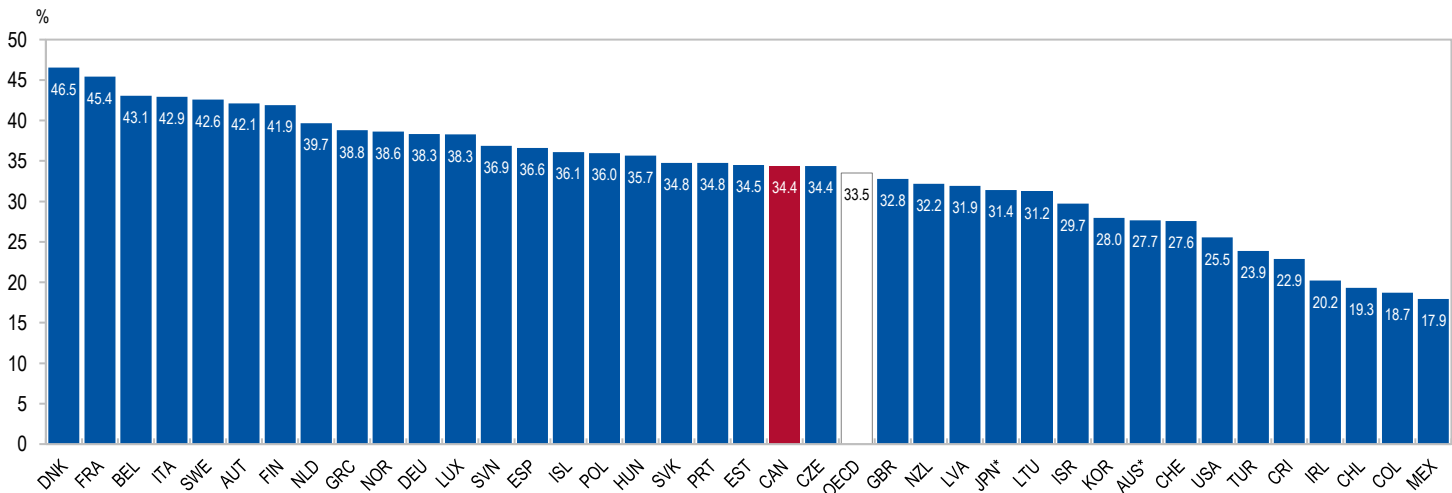
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Canada increased by 0.6 percentage points from 33.8% in 2019 to 34.4% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Canada has decreased from 34.7% in 2000 to 34.4% 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 Canada was 34.7% in 2000, with the lowest being 30.8% in 2011.



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

Canada ranked 21st out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Canada had a tax-to-GDP ratio of 34.4% compared with the OECD average of 33.5%. In 2019, Canada was also ranked 21st 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.

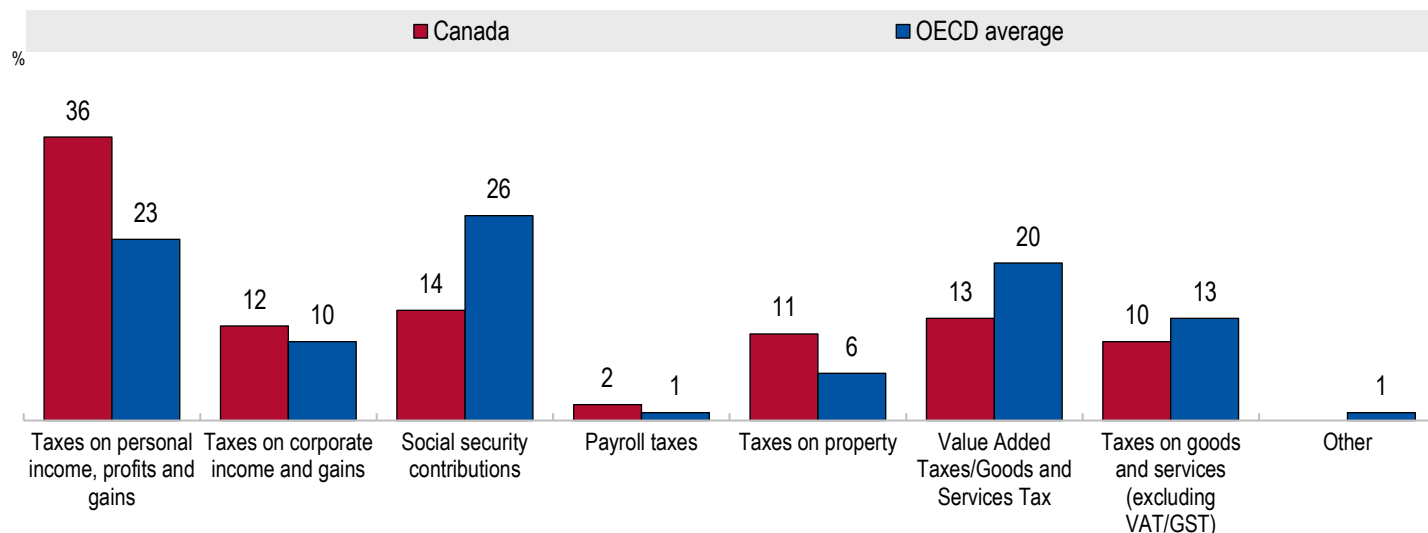
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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 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			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains ¹	367 456	387 568	+ 20 112	49	50	+ 1	5th	5th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	267 173	281 374	+ 14 201	36	36	-	6th	6th	-
<i>Corporate income and gains</i>	91 358	96 160	+ 4 802	12	12	-	11th	10th	+ 1
Social security contributions	103 502	108 364	+ 4 863	14	14	-	31st	31st	-
Payroll taxes	14 867	17 245	+ 2 378	2	2	-	9th	9th	-
Taxes on property	86 198	89 093	+ 2 895	12	11	- 1	4th	3rd	+ 1
Taxes on goods and services	174 660	178 036	+ 3 376	23	23	-	34th	35th	- 1
<i>of which VAT</i>	101 401	103 539	+ 2 138	14	13	- 1	34th	34th	-
Other	886	894	+ 8	-	-	-	32nd	32nd	-
TOTAL	747 568	781 201	+ 33 632	100	100	-	-	-	-

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>

Contacts

David Bradbury
 Centre for Tax Policy and Administration
 Head, Tax Policy and Statistics Division
 David.Bradbury@oecd.org

Michelle Harding
 Centre for Tax Policy and Administration
 Head, Tax Data & Statistical Analysis Unit
 Michelle.Harding@oecd.org

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