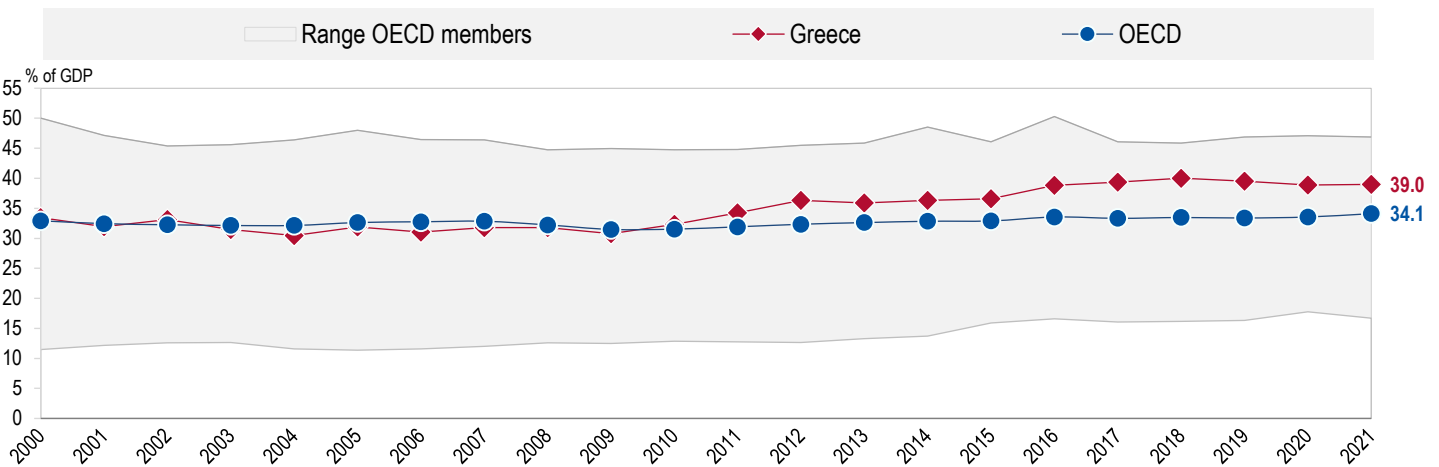


Revenue Statistics 2022 - Greece

Tax-to-GDP ratio

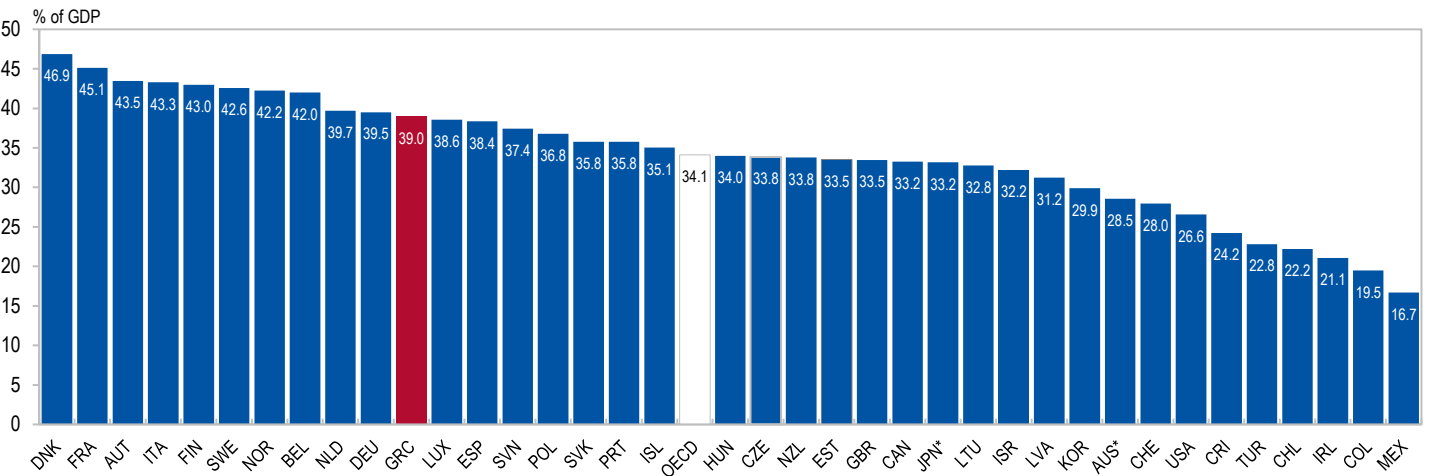
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Greece increased by 0.1 percentage point from 38.9% in 2020 to 39.0% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Greece has increased from 33.4% in 2000 to 39.0% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% 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, 2021

Greece ranked 11th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Greece had a tax-to-GDP ratio of 39.0% compared with the OECD average of 34.1%. In 2020, Greece was ranked 9th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

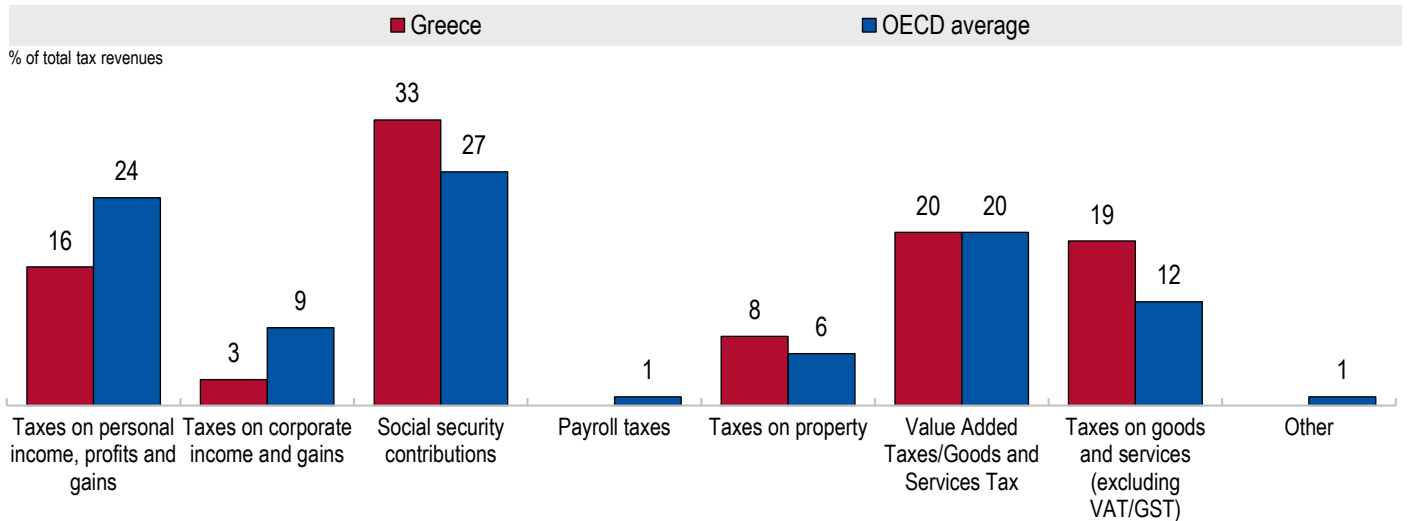
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: 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, 2020

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; and goods & services taxes (excluding VAT/GST).
- » Equal to the OECD average from value-added taxes.
- » 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 ²		
	Euro, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	16	13	- 3	22	20	- 2	32nd	34th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	11	10	- 1	15	16	+ 1	30th	29th	+ 1
<i>Corporate income and gains</i>	4	2	- 2	6	3	- 3	29th	37th	- 8
Social security contributions	22	21	- 1	31	33	+ 2	18th	12th	+ 6
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	6	5	- 1	8	8	-	12th	13th	- 1
Taxes on goods and services	29	25	- 4	40	39	- 1	6th	7th	- 1
<i>of which VAT</i>	15	13	- 2	21	20	- 1	18th	21st	- 3
Other	0	0	-	-	-	-	23rd	23rd	-
TOTAL	72	64	- 8	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

Source: OECD Revenue Statistics 2022

Contacts

Kurt Van Dender

Centre for Tax Policy and Administration
Acting Head, Tax Policy and Statistics Division
Kurt.VanDender@oecd.org

Alexander Pick

Centre for Tax Policy and Administration
Acting Head, Tax Data & Statistical Analysis Unit
Alexander.Pick@oecd.org

Nicolas Miranda

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