

# SUBNATIONAL GOVERNMENTS IN OECD COUNTRIES: KEY DATA 2021 edition



# Socio-economic data

2019

	Area (km <sup>2</sup> )*	Inhabitants (thousands)**	GDP*** (USD billions)	GDP*** per capita (USD)	GDP growth rate**** %
<b>Federations &amp; quasi-federations</b>					
Australia	7 741 220	25 371	1 376.7	54 263	-0.3
Austria	83 879	8 878	536.3	60 414	1.4
Belgium	30 666	11 489	647.1	56 324	1.8
Canada	9 984 670	37 589	1 948.0	51 822	1.9
Germany	357 569	83 093	4 782.7	57 558	0.6
Mexico	1 964 375	125 772	2 671.9	21 244	-0.1
Spain	505 983	47 104	2 047.6	43 471	2.0
Switzerland	41 287	8 575	645.7	75 295	1.1
United States	9 831 510	328 527	21 433.2	65 240	2.2
<b>Unitary countries</b>					
Chile	756 700	19 038	511.7	26 880	0.9
Colombia	1 141 750	48 911	786.8	16 087	3.3
Czech Republic	78 871	10 669	472.6	44 299	2.3
Denmark	42 925	5 817	361.3	62 106	2.8
Estonia	45 336	1 325	53.0	40 040	5.0
Finland	338 411	5 522	293.5	53 160	1.3
France <sup>1</sup>	638 475	67 456	3 419.6	50 694	1.8
Greece	131 694	10 722	340.8	31 790	1.9
Hungary	93 012	9 771	341.6	34 962	4.6
Iceland	102 679	361	22.1	61 344	2.6
Ireland	69 947	4 927	454.4	92 232	5.6
Israel	22 070	9 050	388.4	42 912	3.4
Italy	302 073	60 339	2 757.0	45 691	0.3
Japan	377 970	126 140	5 505.1	43 643	0.3
Korea	100 339	51 709	2 275.8	44 011	2.0
Latvia	64 586	1 913	63.2	33 014	2.0
Lithuania	65 284	2 794	111.5	39 912	4.3
Luxembourg	2 595	622	77.2	124 269	2.3
Netherlands	37 378	17 345	1 062.2	61 242	1.7
New Zealand	267 710	4 937	223.0	45 163	2.0
Norway	323 381	5 348	376.4	70 382	0.9
Poland	311 928	38 390	1 335.3	34 781	4.7
Portugal	92 227	10 286	389.4	37 856	2.5
Slovak Republic	49 035	5 453	182.8	33 521	2.5
Slovenia	20 273	2 089	88.6	42 410	3.2
Sweden	447 424	10 279	582.8	56 701	2.0
Turkey	780 270	82 579	2 347.1	28 423	0.9
United Kingdom	244 424	66 797	3 334.0	49 912	1.4
<b>OECD37</b>	<b>37 489 926</b>	<b>1 356 987</b>	<b>64 246.6</b>	<b>47 345</b>	<b>1.6</b>
<b>EU28</b>	<b>4 465 993</b>	<b>514 877</b>	<b>24 745.1</b>	<b>48 060</b>	<b>1.5</b>

\* Definition: Total Surface Area (TSA) i.e. including land area and inland waters (lakes, rivers, etc.).

\*\* Source: OECD national accounts database (main aggregates).

\*\*\* Current GDP converted to USD using Purchasing Power Parities (PPP).

\*\*\*\* In real terms 2019/2018.

1. France: total area and population include the five outermost regions.

# Number of subnational governments\*

2020-2021	Municipal level	Intermediary level	Regional or state level	Total
<b>Federations &amp; quasi-federations</b>				
Australia	562		8	570
Austria	2 095		9	2 104
Belgium	581	10	6	597
Canada	3 898		13	3 911
Germany	10 792	401	16	11 209
Mexico	2 465		32	2 497
Spain	8 131	50	17	8 198
Switzerland	2 172		26	2 198
United States	35 748	3 031	50	38 829
<b>Unitary countries</b>				
Chile	345		16	361
Colombia	1 103		33	1 136
Czech Republic	6 258		14	6 272
Denmark	98		5	103
Estonia	79			79
Finland	309		1	310
France	34 965	101	18	35 084
Greece	332		13	345
Hungary	3 155		19	3 174
Iceland	69			69
Ireland	31			31
Israel	251			251
Italy	7 904		20	7 924
Japan	1 747		47	1 794
Korea	226		17	243
Latvia	119			119
Lithuania	60			60
Luxembourg	102			102
Netherlands	352		12	364
New Zealand	67		11	78
Norway	356		10	366
Poland	2 477	380	16	2 873
Portugal	308		2	310
Slovak Republic	2 927		8	2 935
Slovenia	212			212
Sweden	290		21	311
Turkey	1 389		81	1 470
United Kingdom	379	35	3	417
<b>OECD37</b>	<b>132 354</b>	<b>4 008</b>	<b>544</b>	<b>136 906</b>
<b>EU28</b>	<b>86 406</b>	<b>977</b>	<b>263</b>	<b>87 646</b>

\* Country notes: see following sheet.

## Country notes

### Federations & quasi-federations

1. **Australia:** the municipal level comprises "local government areas" (LGAs) including unincorporated areas (2018 ASGS edition). LGAs include a wide diversity of entities depending on each of the six states and two territories.
2. **Austria:** the municipal level comprises statutory cities, towns, markets and villages. The nine Bundesländer include Vienna.
3. **Belgium:** the upper level consists of six federated entities (three language communities and three regions). In Flanders, 15 municipalities have merged since 1 January 2019, reducing the total number of municipalities from 589 to 581.
4. **Canada:** the municipal level corresponds to census subdivisions. Indian reserves and settlements and unorganised territories (1 205 entities in 2020), uninhabited census subdivisions as well as special purpose entities such as schools boards are excluded from the count reported in the table. The upper level consists of 10 provinces and 3 territories.
5. **Germany:** the intermediary level comprises 294 rural districts and 107 district-free cities.
6. **Mexico:** the upper level consists of 31 states and the Federal District (Mexico City). Following the transformation of the Federal District of Mexico into an autonomous entity in 2016, the 16 boroughs (delegaciones) became municipalities in July 2018 with the local elections. They are now included in the count of municipalities.
7. **Spain:** the two "foral" autonomous communities (Basque Country and Navarra) retain more autonomy than the other regions. Local subdivisions vary according to the autonomous communities. The two autonomous cities of Ceuta and Melilla are included in the number of municipalities but not in the number of provinces.
8. **United States:** The municipal level comprises only general purpose entities (i.e. municipalities, towns and townships). Special purpose entities (e.g. special districts and schools districts) are excluded from the counts reported in the table (there were 51 296 such entities in 2017).

### Unitary countries

9. **Chile:** regions are full self-governing regions since the introduction of the Law No. 20.990 of January 2017 (prior to the reform, they were mixed entities i.e. both decentralised and deconcentrated entities). First elections of regional governors were held in 2021. A 16th region (Ñuble, a province previously part of the Bío Bío Region) was created in September 2018.
10. **Colombia:** the municipal level also includes 7 cities categorised as special districts, as of 2020. Municipalities may be further divided into sub-districts known as comunas and corregimientos municipales.
11. **Czech Republic:** the municipal level includes municipalities, towns and statutory cities. The number of regions includes Prague.
12. **Denmark:** the number of municipalities does not include Christiansø which has a special status.
13. **Estonia:** the number of municipalities decreased from 213 to 79 (14 of which are urban and 65 rural) following the administrative reform completed in October 2017.
14. **Finland:** there are 19 regional councils but only one has an autonomous administration (the island region of Åland); the other 18 regional entities are statutory joint municipal boards. There are also 140 joint municipal authorities in Finland as of 2019.
15. **France:** the total number of subnational governments in each level includes those of Corsica and outermost regions. Following the 2015 regional reform, there are 13 regions instead of 22 in mainland France and 5 outermost regions (Martinique, Guadeloupe, Guyane, La Réunion and Mayotte). Municipalities are undergoing continuous consolidation since the creation of the status of the "new municipality" (commune nouvelle) in 2010. Between 2010 et 2020, 2 550 municipalities have joined together to create 823 "new municipalities". Since 2010, the number of municipalities has decreased by 5%.
16. **Greece:** since the 2010-2011 Kallikratis reform, municipalities are divided into sub-municipal localities (local and municipal communities). The reform also created 13 self-governing regions from the previous 54 prefectures.
17. **Hungary:** "settlements" include the capital city of Budapest and its 23 districts, towns of county rank, towns and villages. The number of counties excludes Budapest.

## Country notes

### Unitary countries (continued)

18. **Ireland:** the municipal level established with the 2014 Local Government Act includes 26 county councils, 3 city councils and 2 county and city councils. The 2014 reform also created a nationally representative system of sub-county governance, the Municipal Districts (there were 95 as of 2020).

19. **Israel:** the municipal level comprises 73 municipalities, 124 local councils and 54 regional councils. Regional councils are responsible for governing a number of settlements spread across rural areas (mainly kibbutzim and moshavim). The total number includes the two industrial local councils.

20. **Italy:** since the introduction of Law n° 56/2014, effective in January 2015, the intermediate level is no longer composed of directly elected governments, but rather of 14 Metropolitan cities and 80 Provinces, to which are added the Free Municipal Consortia of Agrigento, Caltanissetta, Enna, Ragusa, Syracuse and Trapani. Their representatives are now elected by mayors and municipal councillors. Among the 20 regions, 15 have an ordinary status and 5 have a special status (i.e. Sardinia, Sicily, Trentino-Alto Adige/Südtirol, Aosta Valley and Friuli-Venezia Giulia).

21. **Japan:** the municipal level comprises Cabinet-Order Designated Cities, cities, towns, villages and the 23 special wards in metropolitan Tokyo. The prefectural level consists of one metropolitan district (Tokyo), two urban prefectures (Kyoto and Osaka), one "district" or "circuit" (Hokkaido), and rural prefectures.

22. **Korea:** the municipal level comprises cities, counties (mostly rural) and autonomous districts. It is further subdivided into approximately 3 500 sub-municipal localities. The regional level consists of eight provinces, six metropolitan cities, one special city (Seoul Metropolitan City), one special self-governing province (Jeju), Seoul Metropolitan City and Sejong special Self-governing City (since 2012).

23. **Latvia:** from 1 July 2021, the number of municipalities will decrease from 119 to 42 municipalities. A previous municipal amalgamation reform in 2011 decreased the number from 524 to 119 local governments.

24. **Luxembourg:** since 1 January 2018, the date of entry into force of the last three amalgamation laws, the number of municipalities decreased from 105 to 102.

25. **Netherlands:** the gradual decrease in the number of municipalities has led to a gradual drop in the number of municipalities from 443 in 2007 to 352 in January 2021. District Water Boards, which are considered as decentralised local governments in the national legislation, are excluded from the count reported in the table.

26. **New Zealand:** the municipal level includes 12 cities, 53 districts, Auckland Council and Chatham Islands territory, all referred to as "territorial authorities". There is also a structured sub-municipal level (131 community and local boards).

27. **Norway:** Oslo, both a region and a municipality, is not included in the total number of 10 regions. As of January 2020, the number of counties decreased from 18 to 11. Municipalities are undergoing continuous consolidation, and their number has also decreased from 422 in 2017 to 356 in 2020.

28. **Poland:** the total number of counties (powiats) includes 314 counties and 66 cities with county status.

29. **Portugal:** municipalities are subdivided into 3 092 sub-municipal localities (freguesias). The regional level comprises the two autonomous regions of the Azores and Madeira.

30. **Slovak Republic:** the municipal level includes cities, rural municipalities, city districts in Bratislava (17) and Košice (22), as well as three military districts.

31. **Slovenia:** among the municipalities, there are 11 urban municipalities with a special status. There is also a structured sub-municipal level (6 035 settlements).

32. **Sweden:** Since 2019, all counties have been formally transformed into regions, including the municipality of the island of Gotland. Until that date, Sweden's regional governance structure had been asymmetric.

33. **Turkey:** the municipal level is comprised of 30 metropolitan municipalities, 973 provincial and district municipalities and 386 town municipalities. Turkey also has approximately 18 287 villages (köy) in some areas (not dependent on a municipality) as of December 2020. Since the 2012 metropolitan reform, the regional level comprises self-governing special provincial administrations (provinces) and metropolitan municipalities.

34. **United Kingdom:** the three devolved administrations at the regional level are Northern Ireland, Scotland and Wales. England has 35 local governments at the intermediary level (upper tier), comprising 26 county councils, the Greater London Authority (GLA) and 8 combined authorities. The municipal level consists of 314 local authorities in England, 22 in Wales, 32 in Scotland and, since 1 April 2015, 11 local councils in Northern Ireland (formerly 26). In addition, there is a structured sub-municipal level of approximately 10 000 parish councils in England, 730 community councils in Wales, and 1 200 in Scotland.

# Municipality size

2019-2020*	Average municipal size* (number of inhabitants)	Average number of municipalities per 100 000 inhabitants*	Median municipal size (number of inhabitants)	Average municipal area** (km <sup>2</sup> )
<b>Federations &amp; quasi-federations</b>				
Australia	45 144	2.2	11 794	13 774
Austria	4 238	23.6	1 822	40
Belgium	19 775	5.1	12 528	53
Canada	9 607	10.5	1 039	707
Germany	7 699	13.0	1 737	33
Mexico	51 023	2.0	14 137	797
Spain	5 793	17.3	525	62
Switzerland	3 948	25.3	1 527	19
United States	9 135	10.9	n.a.	269
<b>Unitary countries</b>				
Chile	55 184	1.8	19 473	2 193
Colombia	44 344	2.3	12 766	1 035
Czech Republic	1 705	58.7	438	13
Denmark	59 357	1.7	42 989	438
Estonia	16 770	6.0	7 460	574
Finland	17 869	5.6	6 066	1 095
France	1 929	51.8	467	16
Greece	32 294	3.1	19 230	397
Hungary	3 097	32.3	790	29
Iceland	5 226	19.1	880	1 488
Ireland	158 941	0.6	123 851	2 256
Israel	36 057	2.8	13 557	88
Italy	7 634	13.1	2 457	38
Japan	72 204	1.4	23 774	216
Korea	228 801	0.4	158 437	444
Latvia	16 077	6.2	6 412	543
Lithuania	46 569	2.1	26 296	1 088
Luxembourg	6 093	16.4	3 063	25
Netherlands	49 276	2.0	30 725	106
New Zealand	73 687	1.4	36 100	3 996
Norway	15 022	6.7	5 163	908
Poland	15 499	6.5	7 492	126
Portugal	33 397	3.0	13 771	299
Slovak Republic	1 863	53.7	669	17
Slovenia	9 854	10.1	4 713	96
Sweden	35 444	2.8	15 978	1 543
Turkey	59 452	1.7	29 237	562
United Kingdom	176 245	0.6	131 992	645
<b>OECD37 (WA)</b>	<b>10 254</b>	<b>9.8</b>	<b>n.a.</b>	<b>234</b>
<b>EU28 (WA)</b>	<b>5 959</b>	<b>16.8</b>	<b>n.a.</b>	<b>52</b>

\* Average calculations are based on population data as of 2019. Calculations do not comprise Indian Reserves and unorganised territories for Canada, Indian reservations areas for United States and French Guyana for France. For Turkey, average and median municipal sizes exclude metropolitan municipalities in order to avoid double counting.

\*\* Calculations do not comprise Indian Reserves and unorganised territories for Canada, Indian reservations areas for United States and French Guyana for France.

# Municipalities by population size class

2019-2020*	% of municipalities			
	Less than 2 000 inhabitants	2 000 to 4 999 inhabitants	5 000 to 19 999 inhabitants	20 000 or more inhabitants
<b>Federations &amp; quasi-federations</b>				
Australia	23%	11%	26%	39%
Austria	54%	33%	11%	1%
Belgium	1%	11%	61%	28%
Canada	65%	16%	13%	6%
Germany	53%	20%	20%	6%
Mexico	13%	15%	33%	40%
Spain	72%	12%	11%	5%
Switzerland	58%	24%	16%	2%
United States <sup>1</sup>	69%	11%	14%	6%
<b>Unitary countries</b>				
Chile	5%	7%	40%	48%
Colombia	3%	14%	48%	34%
Czech Republic	89%	7%	3%	1%
Denmark	2%	2%	5%	91%
Estonia	5%	15%	68%	11%
Finland	15%	30%	37%	18%
France	85%	9%	5%	1%
Greece	8%	7%	36%	49%
Hungary	76%	15%	7%	2%
Iceland	68%	18%	10%	4%
Ireland	0%	0%	0%	100%
Israel	4%	11%	47%	39%
Italy	44%	25%	24%	7%
Japan	5%	10%	31%	54%
Korea	0%	0%	1%	99%
Latvia	6%	36%	40%	18%
Lithuania	0%	3%	27%	70%
Luxembourg	24%	47%	25%	4%
Netherlands	1%	1%	21%	77%
New Zealand	1%	1%	30%	67%
Norway	21%	28%	34%	17%
Poland	1%	25%	60%	14%
Portugal	1%	14%	45%	39%
Slovak Republic	84%	11%	4%	2%
Slovenia	14%	38%	40%	8%
Sweden	0%	6%	52%	42%
Turkey <sup>2</sup>	0%	5%	33%	62%
United Kingdom	0%	0%	2%	98%
<b>OECD37 (UWA)</b>	<b>26%</b>	<b>15%</b>	<b>26%</b>	<b>33%</b>
<b>EU28 (UWA)</b>	<b>28%</b>	<b>19%</b>	<b>27%</b>	<b>26%</b>

\* Previous years may have been used for some countries (based on last available census).

1. United States: size-classes are slightly different: less than 2 499 inhabitants, 2 500 to 4 999, 5 000 to 24 999, 25 000 or more.

2. Turkey: metropolitan municipalities are not included to avoid double counting.

# Public expenditure

2019

USD billions

USD per capita

% GDP

<b>Federations &amp; quasi-federations</b>			
Australia <sup>1</sup>	499.3	19 681	36.3%
Austria	259.7	29 250	48.4%
Belgium	336.8	29 318	52.1%
Canada	812.9	21 627	41.7%
Germany	2 160.5	26 001	45.2%
Mexico	714.4	5 680	26.7%
Spain	861.1	18 280	42.1%
Switzerland	211.2	24 634	32.7%
United States	8 175.2	24 885	38.1%
<b>Unitary countries</b>			
Chile <sup>12</sup>	121.5	6 474	25.4%
Colombia <sup>1</sup>	254.9	5 212	32.4%
Czech Republic	195.2	18 298	41.3%
Denmark	177.9	30 584	49.2%
Estonia	20.7	15 588	38.9%
Finland	156.1	28 278	53.2%
France	1 900.2	28 170	55.6%
Greece	161.7	15 084	47.5%
Hungary	155.8	15 941	45.6%
Iceland	9.2	25 518	41.6%
Ireland	111.4	22 610	24.5%
Israel	155.1	17 135	39.9%
Italy	1 341.1	22 225	48.6%
Japan <sup>2</sup>	2 103.2	16 633	38.8%
Korea	772.0	14 930	33.9%
Latvia	24.3	12 676	38.4%
Lithuania	38.6	13 821	34.6%
Luxembourg	32.6	52 455	42.2%
Netherlands	446.3	25 731	42.0%
New Zealand <sup>2</sup>	83.6	17 184	38.6%
Norway	193.8	36 239	51.5%
Poland	558.5	14 548	41.8%
Portugal	166.1	16 148	42.7%
Slovak Republic	78.1	14 328	42.7%
Slovenia	38.4	18 362	43.3%
Sweden	287.7	27 985	49.4%
Turkey <sup>2</sup>	822.9	10 109	34.7%
United Kingdom	1 369.4	20 500	41.1%
<b>OECD37 (WA)</b>	<b>25 807.4</b>	<b>19 035</b>	<b>40.2%</b>
<b>EU28 (WA)</b>	<b>11 332.2</b>	<b>22 010</b>	<b>45.8%</b>

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.

2. 2018 data.



# Subnational government expenditure

2019	USD billions	USD per capita	% GDP	% public expenditure
<b>Federations &amp; quasi-federations</b>				
Australia <sup>1</sup>	242.5	9 559	17.6%	48.6%
<i>Local government alone</i>	32.8	1 293	2.4%	6.6%
Austria	93.5	10 528	17.4%	36.0%
<i>Local government alone</i>	45.2	5 087	8.4%	17.4%
Belgium	171.2	14 900	26.5%	50.8%
<i>Local government alone</i>	44.7	3 891	6.9%	13.3%
Canada	616.7	16 407	31.7%	75.9%
<i>Local government alone</i>	170.5	4 536	8.8%	21.0%
Germany	1 037.0	12 480	21.7%	48.0%
<i>Local government alone</i>	394.2	4 745	8.2%	18.2%
Mexico	321.7	2 557	12.0%	45.0%
<i>Local government alone</i>	49.0	390	1.8%	6.9%
Spain	440.4	9 349	21.5%	51.1%
<i>Local government alone</i>	122.7	2 604	6.0%	14.2%
Switzerland	129.3	15 079	20.0%	61.2%
<i>Local government alone</i>	45.7	5 327	7.1%	21.6%
United States	3 931.2	11 966	18.3%	48.1%
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>				
Chile <sup>12</sup>	18.1	964	3.8%	14.9%
Colombia <sup>1</sup>	99.0	2 024	12.6%	38.8%
Czech Republic	55.9	5 237	11.8%	28.6%
Denmark	117.7	20 233	32.6%	66.2%
Estonia	5.2	3 962	9.9%	25.4%
Finland	64.4	11 662	21.9%	41.2%
France	382.2	5 666	11.2%	20.1%
Greece	11.5	1 068	3.4%	7.1%
Hungary	23.1	2 364	6.8%	14.8%
Iceland	2.9	7 991	13.0%	31.3%
Ireland	11.4	2 317	2.5%	10.2%
Israel	22.9	2 526	5.9%	14.7%
Italy	382.5	6 340	13.9%	28.5%
Japan <sup>2</sup>	827.0	6 541	15.3%	39.3%
Korea	349.3	6 754	15.3%	45.2%
Latvia	6.8	3 579	10.8%	28.2%
Lithuania	9.4	3 381	8.5%	24.5%
Luxembourg	3.7	5 926	4.8%	11.3%
Netherlands	136.9	7 894	12.9%	30.7%
New Zealand <sup>2</sup>	9.6	1 970	4.4%	11.5%
Norway	66.3	12 394	17.6%	34.2%
Poland	191.4	4 986	14.3%	34.3%
Portugal	22.4	2 175	5.7%	13.5%
Slovak Republic	13.7	2 513	7.5%	17.5%
Slovenia	7.4	3 566	8.4%	19.4%
Sweden	146.4	14 241	25.1%	50.9%
Turkey <sup>2</sup>	92.9	1 142	3.9%	11.3%
United Kingdom	311.6	4 665	9.3%	22.8%
<b>OECD37 (WA)</b>	<b>1 0375.1</b>	<b>7 653</b>	<b>16.2%</b>	<b>40.2%</b>
<b>EU28 (WA)</b>	<b>3 811.7</b>	<b>7 403</b>	<b>15.4%</b>	<b>33.6%</b>
<i>Local government alone</i>	2 632.6	5 113	10.6%	23.2%

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.

2. 2018 data.

# Subnational expenditure category as a share of public expenditure

2019 (% of public expenditure of the same category)	Compensation of employees	Public procurement*	Current social expenditure
<b>Federations &amp; quasi-federations</b>			
Australia <sup>1</sup>	71.8%	n.a	3.8%
<i>Local government alone</i>	7.5%	n.a	0.0%
Austria	55.0%	43.4%	12.3%
<i>Local government alone</i>	24.8%	25.4%	5.3%
Belgium	79.4%	47.5%	22.9%
<i>Local government alone</i>	32.1%	13.1%	3.0%
Canada	83.9%	86.8%	36.6%
<i>Local government alone</i>	34.0%	28.2%	2.1%
Germany	78.2%	40.1%	16.5%
<i>Local government alone</i>	25.7%	23.9%	8.5%
Mexico	65.0%	62.0%	0.7%
<i>Local government alone</i>	8.1%	20.5%	0.1%
Spain	79.4%	83.7%	15.3%
<i>Local government alone</i>	18.5%	25.4%	0.6%
Switzerland	83.7%	73.5%	22.4%
<i>Local government alone</i>	28.4%	39.6%	5.9%
United States	76.6%	65.3%	24.3%
<i>Local government alone</i>	n.a	n.a	n.a
<b>Unitary countries</b>			
Chile <sup>12</sup>	30.1%	n.a	0.4%
Colombia <sup>1</sup>	46.4%	n.a	20.4%
Czech Republic	50.5%	38.2%	1.5%
Denmark	72.4%	63.5%	76.2%
Estonia	40.7%	33.3%	2.5%
Finland	73.6%	65.6%	9.9%
France	27.9%	33.0%	4.3%
Greece	11.4%	19.8%	0.5%
Hungary	22.3%	24.6%	0.7%
Iceland	43.0%	39.3%	4.1%
Ireland	7.9%	22.4%	6.9%
Israel	16.2%	21.6%	3.5%
Italy	38.9%	75.0%	11.7%
Japan <sup>2</sup>	76.4%	33.6%	10.2%
Korea	58.1%	41.8%	27.8%
Latvia	45.3%	41.6%	5.6%
Lithuania	44.7%	34.1%	3.3%
Luxembourg	16.5%	23.9%	0.3%
Netherlands	60.1%	32.9%	11.3%
New Zealand <sup>2</sup>	9.0%	17.5%	0.0%
Norway	57.3%	44.2%	7.9%
Poland	53.5%	48.4%	14.5%
Portugal	18.0%	30.5%	3.9%
Slovak Republic	37.8%	20.6%	0.5%
Slovenia	34.7%	30.6%	2.6%
Sweden	76.5%	69.4%	24.6%
Turkey <sup>2</sup>	7.5%	24.3%	0.8%
United Kingdom	32.2%	34.8%	14.8%
<b>OECD37 (WA)<sup>3</sup></b>	<b>61.8%</b>	<b>50.0%</b>	<b>16.4%</b>
<b>EU28 (WA)</b>	<b>50.5%</b>	<b>44.6%</b>	<b>13.2%</b>
<i>Local government alone</i>	34.4%	35.9%	9.3%

1. Australia, Chile and Colombia; estimates from IMF Government Finance Statistics.

2. 2018 data. 3. SNG Public Procurement weighted averages do not include Australia, Chile and Colombia.

# Breakdown of subnational government expenditure by category

2019 (% of subnational expenditure)	Compensation of employees	Intermediate consumption	Current social expenditure	Subsidies & current transfers	Capital expenditure	Other*
<b>Federations &amp; quasi-federations</b>						
Australia <sup>1</sup>	39.1%	23.5%	2.2%	14.4%	17.5%	3.3%
Local government alone	30.1%	31.5%	0.0%	1.3%	35.8%	1.3%
Austria	33.1%	19.7%	15.4%	19.8%	9.8%	2.1%
Local government alone	30.9%	23.6%	13.8%	17.5%	12.6%	1.6%
Belgium	36.9%	11.2%	21.3%	18.9%	10.6%	1.0%
Local government alone	57.2%	15.6%	10.7%	4.2%	12.0%	0.4%
Canada	33.1%	19.1%	14.2%	14.9%	12.6%	6.1%
Local government alone	48.4%	24.5%	2.9%	4.1%	18.2%	1.9%
Germany	28.4%	17.1%	18.7%	21.8%	12.4%	1.7%
Local government alone	24.6%	24.0%	25.3%	12.1%	13.2%	0.9%
Mexico	43.8%	14.2%	0.2%	25.1%	14.5%	2.3%
Local government alone	36.0%	25.4%	0.2%	10.5%	26.8%	1.1%
Spain	39.9%	19.9%	13.1%	15.9%	9.3%	2.0%
Local government alone	33.3%	30.7%	2.0%	21.6%	11.7%	0.8%
Switzerland	30.3%	18.1%	12.2%	25.6%	13.1%	0.7%
Local government alone	29.1%	30.3%	9.0%	14.8%	15.8%	0.9%
United States	38.8%	24.2%	19.2%	0.0%	10.5%	7.3%
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
Chile <sup>12</sup>	54.9%	25.6%	0.6%	12.6%	6.4%	0.0%
Colombia <sup>1</sup>	21.1%	19.8%	14.8%	24.9%	18.2%	0.8%
Czech Republic	42.7%	25.1%	2.0%	11.1%	18.6%	0.6%
Denmark	33.2%	16.9%	39.7%	5.6%	4.1%	0.4%
Estonia	47.2%	25.8%	3.4%	4.6%	19.0%	0.1%
Finland	41.5%	33.9%	9.5%	3.4%	11.4%	0.2%
France	30.6%	19.8%	9.9%	14.2%	23.9%	1.6%
Greece	40.4%	29.7%	3.1%	1.2%	24.1%	1.4%
Hungary	33.4%	32.2%	1.3%	6.3%	26.5%	0.3%
Iceland	46.5%	31.1%	2.3%	5.1%	11.9%	3.0%
Ireland	20.3%	25.8%	24.3%	0.6%	28.2%	0.8%
Israel	27.9%	26.0%	5.4%	13.9%	24.3%	2.6%
Italy	27.1%	30.2%	19.3%	9.4%	11.3%	2.8%
Japan <sup>2</sup>	27.0%	15.4%	14.3%	20.0%	21.8%	1.4%
Korea	26.2%	11.7%	20.0%	15.4%	26.4%	0.3%
Latvia	45.4%	23.6%	6.3%	3.1%	21.0%	0.7%
Lithuania	53.7%	20.5%	5.4%	5.5%	14.9%	0.1%
Luxembourg	34.4%	22.8%	1.3%	5.6%	35.9%	0.0%
Netherlands	38.4%	26.6%	18.1%	4.1%	11.9%	0.9%
New Zealand <sup>2</sup>	18.2%	31.3%	0.0%	9.2%	34.9%	6.4%
Norway	49.7%	21.4%	7.6%	5.4%	14.1%	1.8%
Poland	38.4%	22.7%	17.4%	4.4%	16.1%	1.0%
Portugal	33.7%	27.3%	12.3%	7.4%	17.7%	1.6%
Slovak Republic	51.6%	24.4%	1.2%	7.2%	15.0%	0.7%
Slovenia	46.6%	21.6%	5.3%	6.4%	19.7%	0.4%
Sweden	38.5%	21.4%	15.6%	4.1%	10.9%	9.5%
Turkey <sup>2</sup>	15.2%	42.0%	2.4%	3.4%	31.1%	5.9%
United Kingdom	31.5%	28.9%	23.7%	1.9%	11.4%	2.7%
OECD37 (WA)	34.8%	21.5%	16.4%	9.5%	13.6%	4.2%
EU28 (WA)	32.7%	21.4%	17.5%	13.3%	13.0%	2.1%
Local government alone	32.3%	25.0%	17.9%	8.6%	14.1%	2.0%

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.

2. 2018 data.

\* Other: paid taxes, financial charges (including interest), adjustment for the change in net equity of households in pension funds.

# Breakdown of subnational government expenditure by area (COFOG)\*

2018 (% of subnational government expenditure)	Education	Social protection**	General services	Health	Economic affairs	Other***
<b>Federations &amp; quasi-federations</b>						
Australia	19.9%	7.5%	9.7%	22.9%	20.6%	19.5%
Local government alone	0.5%	3.5%	23.7%	0.9%	30.2%	41.1%
Austria	17.0%	22.2%	13.2%	26.6%	13.2%	7.8%
Local government alone	17.4%	22.0%	15.4%	21.5%	12.3%	11.4%
Belgium	26.2%	22.4%	18.1%	4.2%	15.7%	13.5%
Local government alone	20.0%	20.2%	18.7%	0.5%	9.7%	31.0%
Canada	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany	20.5%	26.8%	23.1%	2.3%	12.2%	15.1%
Local government alone	15.8%	34.7%	17.2%	2.3%	13.9%	16.1%
Mexico	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	18.3%	7.4%	22.6%	26.7%	10.6%	14.4%
Local government alone	3.5%	9.9%	35.0%	1.3%	15.7%	34.6%
Switzerland <sup>2</sup>	26.7%	20.7%	15.3%	10.4%	12.2%	14.7%
Local government alone	28.6%	19.1%	14.7%	4.0%	12.5%	21.1%
United States	30.5%	4.8%	13.8%	25.1%	13.9%	12.0%
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Colombia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	28.9%	7.6%	11.2%	13.1%	17.9%	21.2%
Denmark	8.7%	56.1%	3.3%	24.6%	3.7%	3.5%
Estonia	39.8%	7.8%	6.9%	15.1%	14.5%	15.8%
Finland	16.7%	25.2%	18.6%	26.8%	6.6%	6.2%
France	12.3%	19.1%	19.9%	0.8%	18.8%	29.1%
Greece <sup>2</sup>	6.1%	14.3%	25.6%	0.0%	19.9%	34.1%
Hungary	15.5%	11.5%	27.1%	4.4%	18.2%	23.3%
Iceland	35.3%	21.1%	10.1%	0.4%	10.5%	22.7%
Ireland	9.1%	37.0%	4.7%	0.0%	18.0%	31.2%
Israel	37.5%	16.1%	11.0%	0.3%	8.8%	26.2%
Italy	6.2%	5.0%	17.8%	48.5%	10.8%	11.8%
Japan	17.8%	25.6%	10.3%	11.8%	14.8%	19.8%
Korea	28.5%	20.6%	15.1%	3.9%	14.4%	17.5%
Latvia	38.9%	10.7%	6.3%	9.2%	12.0%	22.9%
Lithuania	36.7%	10.7%	6.3%	18.7%	10.4%	17.2%
Luxembourg <sup>2</sup>	10.7%	13.1%	21.1%	0.7%	16.1%	38.3%
Netherlands	30.7%	24.3%	7.2%	3.9%	13.1%	20.8%
New Zealand <sup>1</sup>	0.0%	0.0%	29.7%	0.0%	27.4%	42.9%
Norway	22.7%	29.2%	7.9%	13.5%	11.2%	15.5%
Poland	25.3%	19.5%	8.8%	14.9%	15.8%	15.7%
Portugal	12.2%	10.1%	29.9%	6.1%	16.9%	24.7%
Slovak Republic	39.1%	7.0%	13.7%	2.8%	16.7%	20.6%
Slovenia	36.9%	11.0%	9.1%	12.2%	13.4%	17.4%
Sweden	21.8%	26.1%	10.7%	26.8%	6.5%	8.0%
Turkey <sup>1</sup>	6.0%	1.6%	34.2%	1.2%	20.8%	36.2%
United Kingdom	24.4%	35.0%	7.8%	1.9%	8.8%	22.1%
OECD33 (WA)	24.0%	14.2%	15.0%	18.0%	13.6%	15.1%
EU28 (WA) <sup>2</sup>	18.6%	22.4%	17.3%	13.4%	12.1%	16.2%
Local government alone	16.3%	24.2%	14.8%	13.9%	12.3%	18.4%

\* COFOG: Classification of the Functions of Government

\*\* Social protection expenditure includes both capital and current expenditure.

\*\*\* Other: defence; public order and safety; housing and community amenities; recreation, culture and religion; environment.

1. New Zealand and Turkey: estimates from IMF Government Finance Statistics.

2. Greece, Luxembourg, Switzerland, EU28: estimates from Eurostat

# Subnational government expenditure by area (COFOG\*) as a % of GDP

2018 (% GDP)	Education	Social protection**	General services	Health	Economic affairs	Other***
<b>Federations &amp; quasi-federations</b>						
Australia	3.8%	1.4%	1.8%	4.4%	3.9%	3.7%
<i>Local government alone</i>	0.0%	0.1%	0.7%	0.0%	0.9%	1.2%
Austria	2.9%	3.8%	2.3%	4.6%	2.3%	1.4%
<i>Local government alone</i>	1.4%	1.8%	1.3%	1.8%	1.0%	0.9%
Belgium	7.0%	6.0%	4.9%	1.1%	4.2%	3.6%
<i>Local government alone</i>	1.4%	1.4%	1.3%	0.0%	0.7%	2.2%
Canada	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany	4.4%	5.8%	5.0%	0.5%	2.6%	3.2%
<i>Local government alone</i>	1.3%	2.8%	1.4%	0.2%	1.1%	1.3%
Mexico	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	3.9%	1.6%	4.8%	5.6%	2.2%	3.0%
<i>Local government alone</i>	0.2%	0.6%	2.0%	0.1%	0.9%	2.0%
Switzerland <sup>2</sup>	5.3%	4.1%	3.1%	2.1%	2.4%	2.9%
<i>Local government alone</i>	2.0%	1.4%	1.0%	0.3%	0.9%	1.5%
United States	5.6%	0.9%	2.5%	4.6%	2.6%	2.2%
<i>Local government alone</i>	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Colombia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic	3.3%	0.9%	1.3%	1.5%	2.1%	2.5%
Denmark	2.9%	18.6%	1.1%	8.1%	1.2%	1.2%
Estonia	3.8%	0.7%	0.7%	1.4%	1.4%	1.5%
Finland	3.6%	5.5%	4.0%	5.8%	1.4%	1.4%
France	1.4%	2.1%	2.2%	0.1%	2.1%	3.2%
Greece <sup>2</sup>	0.2%	0.5%	0.9%	0.0%	0.7%	1.2%
Hungary	1.0%	0.7%	1.7%	0.3%	1.1%	1.4%
Iceland	4.6%	2.7%	1.3%	0.0%	1.3%	2.9%
Ireland	0.2%	0.8%	0.1%	0.0%	0.4%	0.7%
Israel	2.3%	1.0%	0.7%	0.0%	0.5%	1.6%
Italy	0.8%	0.7%	2.5%	6.7%	1.5%	1.6%
Japan	2.7%	3.9%	1.6%	1.8%	2.3%	3.0%
Korea	3.9%	2.8%	2.1%	0.5%	2.0%	2.4%
Latvia	4.1%	1.1%	0.7%	1.0%	1.3%	2.4%
Lithuania	3.0%	0.9%	0.5%	1.5%	0.8%	1.4%
Luxembourg <sup>2</sup>	0.5%	0.6%	1.0%	0.0%	0.8%	1.8%
Netherlands	4.0%	3.2%	0.9%	0.5%	1.7%	2.7%
New Zealand <sup>1</sup>	0.0%	0.0%	1.2%	0.0%	1.1%	1.7%
Norway	3.8%	4.9%	1.3%	2.2%	1.9%	2.6%
Poland	3.6%	2.8%	1.3%	2.1%	2.3%	2.2%
Portugal	0.7%	0.6%	1.7%	0.4%	1.0%	1.4%
Slovak Republic	2.8%	0.5%	1.0%	0.2%	1.2%	1.5%
Slovenia	3.1%	0.9%	0.8%	1.0%	1.1%	1.5%
Sweden	5.5%	6.6%	2.7%	6.8%	1.7%	2.0%
Turkey <sup>1</sup>	0.2%	0.1%	1.3%	0.0%	0.8%	1.4%
United Kingdom	2.3%	3.3%	0.7%	0.2%	0.8%	2.1%
<b>OECD33 (WA)</b>	<b>3.5%</b>	<b>2.1%</b>	<b>2.2%</b>	<b>2.6%</b>	<b>2.0%</b>	<b>2.2%</b>
<b>EU28 (WA)<sup>2</sup></b>	<b>2.9%</b>	<b>3.4%</b>	<b>2.7%</b>	<b>2.1%</b>	<b>1.9%</b>	<b>2.5%</b>
<i>Local government alone</i>	1.7%	2.6%	1.6%	1.5%	1.3%	2.0%

\* COFOG: Classification of the Functions of Government

\*\* Social protection expenditure includes both capital and current expenditure.

\*\*\* Other: defence; public order and safety; housing and community amenities; recreation, culture and religion; environment.

1. New Zealand and Turkey: estimates from IMF Government Finance Statistics.

2. Greece, Luxembourg, Switzerland, EU28: estimates from Eurostat

# Public investment

2019	USD billions	USD per capita	% GDP	% total expenditure
<b>Federations &amp; quasi-federations</b>				
Australia <sup>1</sup>	51.4	2 025	3.7%	10.3%
Austria	16.4	1 845	3.1%	6.3%
Belgium	17.2	1 494	2.7%	5.1%
Canada	73.8	1 962	3.8%	9.1%
Germany	117.9	1 418	2.5%	5.5%
Mexico <sup>2</sup>	54.4	437	2.1%	7.7%
Spain	43.6	925	2.1%	5.1%
Switzerland	19.9	2 318	3.1%	9.4%
United States	723.2	2 201	3.4%	8.8%
<b>Unitary countries</b>				
Chile <sup>12</sup>	10.8	574	2.3%	8.9%
Colombia <sup>1</sup>	24.6	503	3.1%	9.7%
Czech Republic	21.2	1 991	4.5%	10.9%
Denmark	11.2	1 919	3.1%	6.3%
Estonia	2.6	1 952	4.9%	12.5%
Finland	12.5	2 255	4.2%	8.0%
France	129.3	1 917	3.8%	6.8%
Greece	8.6	802	2.5%	5.3%
Hungary	21.1	2 160	6.2%	13.6%
Iceland	0.8	2 238	3.6%	8.8%
Ireland	10.2	2 073	2.2%	9.2%
Israel	7.5	832	1.9%	4.9%
Italy	64.5	1 068	2.3%	4.8%
Japan <sup>2</sup>	214.0	1 692	3.9%	10.2%
Korea	122.8	2 375	5.4%	15.9%
Latvia	3.1	1 613	4.9%	12.7%
Lithuania	3.3	1 193	3.0%	8.6%
Luxembourg	3.2	5 185	4.2%	9.9%
Netherlands	33.2	1 916	3.1%	7.4%
New Zealand <sup>2</sup>	9.3	1 907	4.3%	11.1%
Norway	22.7	4 238	6.0%	11.7%
Poland	57.9	1 507	4.3%	10.4%
Portugal	7.1	690	1.8%	4.3%
Slovak Republic	6.7	1 233	3.7%	8.6%
Slovenia	3.5	1 687	4.0%	9.2%
Sweden	28.6	2 787	4.9%	10.0%
Turkey <sup>2</sup>	103.1	1 266	4.3%	12.5%
United Kingdom	90.1	1 349	2.7%	6.6%
<b>OECD37 (WA)</b>	<b>2 151.1</b>	<b>1 588</b>	<b>3.4%</b>	<b>8.3%</b>
<b>EU28 (WA)</b>	<b>737.0</b>	<b>1 431</b>	<b>3.0%</b>	<b>6.5%</b>

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.

2. 2018 data

# Subnational government investment

2019

	USD billions	USD per capita	% GDP	% subnational expenditure	% public investment*
<b>Federations &amp; quasi-federations</b>					
Australia <sup>1</sup>	38.6	1 523	2.8%	15.9%	75.2%
<i>Local government alone</i>	11.6	457	0.8%	35.3%	22.5%
Austria	6.9	774	1.3%	7.4%	41.9%
<i>Local government alone</i>	4.8	539	0.9%	10.6%	29.2%
Belgium	14.1	1 230	2.2%	8.3%	82.3%
<i>Local government alone</i>	5.0	436	0.8%	11.2%	29.2%
Canada	65.2	1 734	3.3%	10.6%	88.4%
<i>Local government alone</i>	31.0	825	1.6%	18.2%	42.0%
Germany	80.3	966	1.7%	7.7%	68.1%
<i>Local government alone</i>	41.9	505	0.9%	10.6%	35.6%
Mexico <sup>2</sup>	33.8	272	1.3%	11.1%	62.2%
<i>Local government alone</i>	12.9	104	0.5%	27.7%	23.7%
Spain	32.2	683	1.6%	7.3%	73.8%
<i>Local government alone</i>	13.0	277	0.6%	10.6%	29.9%
Switzerland	13.6	1 588	2.1%	10.5%	68.5%
<i>Local government alone</i>	6.2	717	1.0%	13.5%	30.9%
United States	413.6	1 259	1.9%	10.5%	57.2%
<i>Local government alone</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>	<i>n.a.</i>
<b>Unitary countries</b>					
Chile <sup>12</sup>	1.1	59	0.2%	6.1%	10.3%
Colombia <sup>1</sup>	16.9	346	2.1%	17.1%	68.7%
Czech Republic	10.0	937	2.1%	17.9%	47.1%
Denmark	4.7	807	1.3%	4.0%	42.0%
Estonia	0.9	711	1.8%	17.9%	36.4%
Finland	7.3	1 320	2.5%	11.3%	58.5%
France	78.5	1 164	2.3%	20.5%	60.7%
Greece	2.7	251	0.8%	23.5%	31.3%
Hungary	5.7	582	1.7%	24.6%	27.0%
Iceland	0.3	884	1.4%	11.1%	39.5%
Ireland	2.8	560	0.6%	24.2%	27.0%
Israel	5.3	591	1.4%	23.4%	<i>n.a.</i>
Italy	36.0	597	1.3%	9.4%	55.9%
Japan <sup>2</sup>	149.7	1 184	2.8%	18.1%	70.0%
Korea	73.8	1 427	3.2%	21.1%	60.1%
Latvia	1.4	736	2.2%	20.6%	45.6%
Lithuania	1.3	479	1.2%	14.2%	40.1%
Luxembourg	1.3	2 097	1.7%	35.4%	40.4%
Netherlands	15.2	874	1.4%	11.1%	45.6%
New Zealand <sup>2</sup>	2.9	601	1.4%	30.5%	31.5%
Norway	9.1	1 702	2.4%	13.7%	40.2%
Poland	28.3	738	2.1%	14.8%	49.0%
Portugal	3.4	332	0.9%	15.2%	48.1%
Slovak Republic	2.0	371	1.1%	14.7%	30.1%
Slovenia	1.4	688	1.6%	19.3%	40.8%
Sweden	15.4	1 495	2.6%	10.5%	53.6%
Turkey <sup>2</sup>	24.6	302	1.0%	26.4%	23.8%
United Kingdom	30.6	458	0.9%	9.8%	34.0%
<b>OECD37 (WA)</b>	<b>1212.8</b>	<b>895</b>	<b>1.9%</b>	<b>11.7%</b>	<b>56.3%</b>
<b>EU28 (WA)</b>	<b>397.6</b>	<b>772</b>	<b>1.6%</b>	<b>10.4%</b>	<b>53.9%</b>
<i>Local government alone</i>	<i>326.2</i>	<i>634</i>	<i>1.3%</i>	<i>12.4%</i>	<i>44.3%</i>

\* Israel is excluded from the average calculation. Direct investment by the central government is carried out by public companies and not recorded in General Government Expenditure, thus leading to an overestimation of the ratio of SNG in Public Investment

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.  
2. 2018 data

# Subnational government investment by area (COFOG)\*

2018 (% of subnational government investment)

	Economic affairs	Education	General public services	Housing and community amenities	Environmental protection	Other*
<b>Federations &amp; quasi-federations</b>						
Australia	53.7%	9.0%	8.7%	3.9%	3.4%	21.4%
Local government alone	39.5%	0.4%	25.2%	7.2%	8.1%	19.6%
Austria	33.3%	15.8%	12.1%	1.4%	0.8%	36.7%
Local government alone	30.7%	20.9%	12.3%	1.9%	0.9%	33.3%
Belgium	30.3%	15.4%	29.9%	3.8%	5.5%	15.0%
Local government alone	26.9%	10.6%	11.6%	6.9%	10.5%	33.4%
Canada	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Germany	29.6%	18.2%	26.2%	4.5%	4.8%	16.8%
Local government alone	34.3%	22.0%	7.1%	8.2%	7.6%	20.8%
Mexico	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Spain	36.9%	10.1%	17.8%	6.5%	5.5%	23.1%
Local government alone	46.4%	2.1%	12.1%	12.9%	6.6%	19.9%
Switzerland	20.1%	21.9%	38.1%	2.9%	4.8%	12.2%
Local government alone	25.2%	31.2%	13.0%	6.3%	9.4%	14.7%
United States	41.2%	31.7%	7.5%	7.1%	0.0%	12.4%
Local government alone	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
<b>Unitary countries</b>						
Chile	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Colombia	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Czech Republic <sup>1</sup>	30.9%	22.8%	n.a.	5.5%	13.5%	27.2%
Denmark	23.2%	18.7%	4.3%	1.0%	1.2%	51.7%
Estonia <sup>1</sup>	40.0%	28.8%	n.a.	4.6%	1.0%	25.6%
Finland <sup>2</sup>	23.6%	22.5%	16.8%	n.a.	0.3%	36.9%
France	32.0%	13.3%	14.2%	13.3%	10.4%	16.8%
Greece	71.7%	0.3%	4.9%	7.1%	8.5%	7.5%
Hungary	22.7%	9.1%	32.1%	1.7%	11.5%	22.9%
Iceland	45.1%	18.7%	3.9%	11.6%	1.4%	19.3%
Ireland	26.6%	0.0%	4.5%	13.3%	5.7%	49.8%
Israel	28.9%	31.6%	5.1%	12.3%	3.9%	18.2%
Italy	30.4%	8.4%	26.2%	7.3%	6.8%	20.9%
Japan	47.9%	7.8%	5.6%	10.7%	16.3%	11.6%
Korea	30.0%	16.1%	6.4%	21.7%	9.4%	16.5%
Latvia <sup>1</sup>	29.6%	24.0%	n.a.	20.7%	2.0%	23.6%
Lithuania	37.9%	16.9%	3.5%	13.9%	2.8%	25.0%
Luxembourg	19.9%	9.7%	10.5%	11.1%	18.9%	29.8%
Netherlands <sup>2</sup>	33.2%	23.1%	8.6%	n.a.	22.7%	12.5%
New Zealand	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
Norway	22.1%	23.8%	3.2%	14.3%	10.6%	26.1%
Poland <sup>2</sup>	50.6%	10.9%	4.0%	n.a.	7.1%	27.4%
Portugal	41.4%	5.0%	15.0%	10.3%	11.8%	16.5%
Slovak Republic	33.6%	14.4%	7.5%	18.3%	11.0%	15.2%
Slovenia	30.8%	15.8%	8.0%	15.1%	9.9%	20.5%
Sweden	17.5%	19.9%	16.3%	10.2%	4.9%	31.2%
Turkey	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.
United Kingdom	37.0%	13.2%	9.7%	31.3%	2.9%	6.0%
<b>OECD31 (WA)</b>	<b>38.7%</b>	<b>20.2%</b>	<b>10.7%</b>	<b>9.0%</b>	<b>5.8%</b>	<b>15.6%</b>
<b>EU28 (WA)</b>	<b>32.4%</b>	<b>14.9%</b>	<b>17.0%</b>	<b>8.9%</b>	<b>7.3%</b>	<b>19.6%</b>
Local government alone	33.4%	14.9%	12.4%	10.6%	8.3%	20.4%

\* Other: defence; public order and safety; health; recreation, culture and religion; social protection.

1. Due to negative values (disinvestment), General public services are not taken into account for the breakdown of investment by function.

2. Due to negative values (disinvestment), Housing and community amenities are not taken into account for the breakdown of investment by function (negative values for state governments in Austria).

3. Greece, Luxembourg, Switzerland, EU28: estimates from Eurostat



# Public revenue

2019	USD billions	USD per capita	% GDP
<b>Federations &amp; quasi-federations</b>			
Australia <sup>1</sup>	483.2	19 047	35.1%
Austria	263.3	29 656	49.1%
Belgium	324.2	28 221	50.1%
Canada	823.4	21 906	42.3%
Germany	2 233.3	26 877	46.7%
Mexico	598.9	4 762	22.4%
Spain	802.4	17 035	39.2%
Switzerland	220.4	25 703	34.1%
United States	6 756.2	20 565	31.5%
<b>Unitary countries</b>			
Chile <sup>12</sup>	114.2	6 085	23.9%
Colombia <sup>1</sup>	228.9	4 680	29.1%
Czech Republic	196.5	18 416	41.6%
Denmark	191.6	32 932	53.0%
Estonia	20.7	15 619	39.0%
Finland	153.3	27 758	52.2%
France	1 797.3	26 644	52.6%
Greece	166.9	15 569	49.0%
Hungary	148.7	15 216	43.5%
Iceland	8.9	24 597	40.1%
Ireland	113.8	23 090	25.0%
Israel	139.8	15 444	36.0%
Italy	1 296.9	21 494	47.0%
Japan <sup>2</sup>	1 979.6	15 656	36.5%
Korea	793.3	15 342	34.9%
Latvia	23.9	12 487	37.8%
Lithuania	38.9	13 928	34.9%
Luxembourg	34.5	55 473	44.6%
Netherlands	464.6	26 783	43.7%
New Zealand <sup>2</sup>	86.2	17 724	39.9%
Norway	217.1	40 601	57.7%
Poland	549.2	14 307	41.1%
Portugal	166.4	16 179	42.7%
Slovak Republic	75.7	13 875	41.4%
Slovenia	38.8	18 581	43.8%
Sweden	290.6	28 275	49.9%
Turkey <sup>2</sup>	756.5	9 292	31.9%
United Kingdom	1 292.2	19 346	38.8%
<b>OECD37 (WA)</b>	<b>23 890.3</b>	<b>17 621</b>	<b>37.2%</b>
<b>EU28 (WA)</b>	<b>11 133.1</b>	<b>21 623</b>	<b>45.0%</b>

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.

2. 2018 data

# Public tax revenue

2019	USD billions	USD per capita	% GDP	% public revenue
<b>Federations &amp; quasi-federations</b>				
Australia <sup>1</sup>	388.2	15 300	28.2%	80.3%
Austria	148.0	16 673	27.6%	56.2%
Belgium	193.3	16 823	29.9%	59.6%
Canada	580.1	15 433	29.8%	70.5%
Germany	1 156.6	13 919	24.2%	51.8%
Mexico	370.2	2 943	13.9%	61.8%
Spain	456.5	9 690	22.3%	56.9%
Switzerland	135.4	15 784	21.0%	61.4%
United States	4 030.5	12 268	18.8%	59.7%
<b>Unitary countries</b>				
Chile <sup>12</sup>	94.9	5 057	19.9%	83.1%
Colombia <sup>1</sup>	147.1	3 008	18.7%	64.3%
Czech Republic	96.5	9 041	20.4%	49.1%
Denmark	167.9	28 862	46.5%	87.6%
Estonia	11.3	8 522	21.3%	54.6%
Finland	88.8	16 076	30.2%	57.9%
France	1 044.7	15 487	30.5%	58.1%
Greece	92.4	8 621	27.1%	55.4%
Hungary	84.0	8 601	24.6%	56.5%
Iceland	7.1	19 622	32.0%	79.8%
Ireland	82.5	16 741	18.2%	72.5%
Israel	97.8	10 802	25.2%	69.9%
Italy	795.8	13 189	28.9%	61.4%
Japan <sup>2</sup>	1 042.5	8 245	19.2%	52.7%
Korea	457.4	8 846	20.1%	57.7%
Latvia	13.3	6 957	21.1%	55.7%
Lithuania	22.5	8 064	20.2%	57.9%
Luxembourg	21.7	34 932	28.1%	63.0%
Netherlands	269.9	15 559	25.4%	58.1%
New Zealand <sup>2</sup>	68.6	14 115	31.7%	79.6%
Norway	110.3	20 631	29.3%	50.8%
Poland	290.8	7 575	21.8%	52.9%
Portugal	96.6	9 391	24.8%	58.0%
Slovak Republic	35.2	6 446	19.2%	46.5%
Slovenia	19.1	9 159	21.6%	49.3%
Sweden	233.4	22 710	40.1%	80.3%
Turkey <sup>2</sup>	419.8	5 157	17.7%	55.5%
United Kingdom	901.5	13 497	27.0%	69.8%
<b>OECD37 (WA)</b>	<b>14 272.2</b>	<b>10 527</b>	<b>22.3%</b>	<b>59.7%</b>
<b>EU28 (WA)</b>	<b>6 636.8</b>	<b>12 890</b>	<b>26.8%</b>	<b>59.6%</b>

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.

2. 2018 data

# Subnational government revenue

2019	USD billions	USD per capita	% GDP	% public revenue
<b>Federations &amp; quasi-federations</b>				
Australia <sup>1</sup>	230.4	9 080	16.7%	47.7%
<i>Local government alone</i>	34.1	1 344	2.5%	7.1%
Austria	94.4	10 635	17.6%	35.9%
<i>Local government alone</i>	45.1	5 082	8.4%	17.1%
Belgium	169.8	14 780	26.2%	52.4%
<i>Local government alone</i>	44.7	3 894	6.9%	13.8%
Canada	612.3	16 290	31.4%	74.4%
<i>Local government alone</i>	170.9	4 546	8.8%	20.8%
Germany	1 066.3	12 833	22.3%	47.7%
<i>Local government alone</i>	401.3	4 830	8.4%	18.0%
Mexico	326.3	2 595	12.2%	54.5%
<i>Local government alone</i>	52.0	414	1.9%	8.7%
Spain	434.8	9 231	21.2%	54.2%
<i>Local government alone</i>	128.8	2 735	6.3%	16.1%
Switzerland	132.5	15 452	20.5%	60.1%
<i>Local government alone</i>	45.9	5 357	7.1%	20.8%
United States	3 646.8	11 100	17.0%	54.0%
<i>Local government alone</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>
<b>Unitary countries</b>				
Chile <sup>12</sup>	19.0	1 010	4.0%	16.6%
Colombia <sup>1</sup>	96.1	1 964	12.2%	42.0%
Czech Republic	58.9	5 523	12.5%	30.0%
Denmark	118.4	20 357	32.8%	61.8%
Estonia	5.2	3 925	9.8%	25.1%
Finland	60.8	11 006	20.7%	39.7%
France	380.9	5 647	11.1%	21.2%
Greece	11.6	1 084	3.4%	7.0%
Hungary	22.8	2 333	6.7%	15.3%
Iceland	2.8	7 744	12.6%	31.5%
Ireland	11.0	2 223	2.4%	9.6%
Israel	22.5	2 489	5.8%	16.1%
Italy	383.7	6 359	13.9%	29.6%
Japan <sup>2</sup>	827.5	6 544	15.3%	41.8%
Korea	355.6	6 878	15.6%	44.8%
Latvia	7.2	3 781	11.5%	30.3%
Lithuania	9.5	3 413	8.6%	24.5%
Luxembourg	4.0	6 486	5.2%	11.7%
Netherlands	135.1	7 791	12.7%	29.1%
New Zealand <sup>2</sup>	9.6	1 965	4.4%	11.1%
Norway	63.0	11 772	16.7%	29.0%
Poland	188.6	4 914	14.1%	34.3%
Portugal	23.4	2 279	6.0%	14.1%
Slovak Republic	14.0	2 565	7.7%	18.5%
Slovenia	7.4	3 538	8.3%	19.0%
Sweden	141.3	13 749	24.2%	48.6%
Turkey <sup>2</sup>	82.6	1 015	3.5%	10.9%
United Kingdom	297.6	4 455	8.9%	23.0%
<b>OECD37 (WA)</b>	<b>10 073.9</b>	<b>7 430</b>	<b>15.7%</b>	<b>42.2%</b>
<b>EU28 (WA)</b>	<b>3 811</b>	<b>7 402</b>	<b>15.4%</b>	<b>34.2%</b>
<i>Local government alone</i>	2 619	5 087	10.6%	23.5%

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.

2. 2018 data.

# Subnational government revenue by type

2019 (% of subnational government revenue)

	Taxes	Grants & subsidies	Tariffs & fees	Property income	Social contributions
<b>Federations &amp; quasi-federations</b>					
Australia <sup>1</sup>	31.7%	45.9%	13.0%	9.4%	0.0%
<i>Local government alone</i>	38.5%	29.8%	29.1%	2.6%	0.0%
Austria	11.5%	72.9%	11.6%	1.9%	2.2%
<i>Local government alone</i>	15.5%	64.5%	16.1%	2.0%	1.8%
Belgium	26.9%	56.6%	8.6%	1.6%	6.4%
<i>Local government alone</i>	30.8%	50.4%	11.4%	2.5%	4.9%
Canada	52.6%	26.5%	13.4%	5.7%	1.8%
<i>Local government alone</i>	38.3%	44.5%	14.9%	2.3%	0.0%
Germany	57.0%	26.6%	11.5%	1.1%	3.9%
<i>Local government alone</i>	38.7%	43.0%	15.5%	1.5%	1.3%
Mexico	7.5%	92.0%	0.0%	0.5%	0.0%
<i>Local government alone</i>	13.0%	86.0%	0.0%	0.9%	0.0%
Spain	40.2%	51.2%	7.9%	0.5%	0.2%
<i>Local government alone</i>	50.5%	38.5%	9.9%	0.7%	0.4%
Switzerland	54.4%	23.7%	18.0%	3.8%	0.2%
<i>Local government alone</i>	60.0%	17.1%	19.9%	2.8%	0.2%
United States	51.6%	22.5%	22.6%	2.7%	0.6%
<i>Local government alone</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>
<b>Unitary countries</b>					
Chile <sup>12</sup>	41.5%	54.3%	4.0%	0.3%	0.0%
Colombia <sup>1</sup>	29.8%	59.2%	5.3%	5.7%	0.0%
Czech Republic	45.0%	41.6%	12.1%	1.2%	0.2%
Denmark	36.3%	58.5%	4.7%	0.4%	0.1%
Estonia	2.6%	87.3%	9.2%	0.7%	0.2%
Finland	46.5%	29.4%	21.5%	2.6%	0.0%
France	52.2%	30.8%	15.4%	1.2%	0.3%
Greece	27.9%	60.1%	11.0%	1.1%	0.0%
Hungary	31.7%	54.9%	12.7%	0.5%	0.1%
Iceland	79.3%	8.8%	8.3%	3.6%	0.0%
Ireland	16.5%	53.5%	25.5%	0.3%	4.2%
Israel	41.6%	50.5%	4.6%	1.6%	1.6%
Italy	30.2%	55.5%	12.4%	1.4%	0.5%
Japan <sup>2</sup>	49.0%	41.8%	6.2%	0.7%	2.3%
Korea	30.7%	60.6%	7.0%	0.8%	0.9%
Latvia	52.7%	38.2%	7.9%	0.4%	0.8%
Lithuania	4.1%	87.8%	6.7%	1.1%	0.3%
Luxembourg	35.8%	48.4%	15.0%	0.7%	0.1%
Netherlands	10.2%	72.8%	13.3%	2.2%	1.5%
New Zealand <sup>2</sup>	52.3%	26.5%	16.1%	5.1%	0.0%
Norway	36.9%	44.7%	14.1%	3.6%	0.6%
Poland	31.4%	59.8%	7.4%	1.0%	0.4%
Portugal	41.4%	33.9%	16.8%	2.9%	5.0%
Slovak Republic	6.5%	77.4%	14.6%	0.7%	0.7%
Slovenia	39.7%	41.4%	17.3%	0.4%	1.2%
Sweden	52.0%	35.7%	9.5%	1.5%	1.3%
Turkey <sup>2</sup>	10.5%	74.2%	10.7%	2.7%	1.9%
United Kingdom	18.7%	64.1%	14.9%	0.9%	1.4%
<b>OECD37 (WA)</b>	<b>44.3%</b>	<b>37.6%</b>	<b>14.7%</b>	<b>2.2%</b>	<b>1.3%</b>
<b>EU28 (WA)</b>	<b>40.7%</b>	<b>44.6%</b>	<b>11.6%</b>	<b>1.2%</b>	<b>2.0%</b>
<i>Local government alone</i>	35.2%	49.4%	13.1%	1.3%	0.9%

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.

2. 2018 data.

# Subnational tax revenue

2019	USD billions	USD per capita	% GDP	% subnational revenue	% public tax revenue
<b>Federations &amp; quasi-federations</b>					
Australia <sup>1</sup>	73.0	2 878	5.3%	31.7%	18.8%
<i>Local government alone</i>	<i>13.1</i>	<i>516.7</i>	<i>1.0%</i>	<i>38.5%</i>	<i>3.4%</i>
Austria	10.8	1 219	2.0%	11.5%	7.3%
<i>Local government alone</i>	<i>7.0</i>	<i>790.1</i>	<i>1.3%</i>	<i>15.5%</i>	<i>4.7%</i>
Belgium	45.6	3 972	7.1%	26.9%	23.6%
<i>Local government alone</i>	<i>13.8</i>	<i>1 199.8</i>	<i>2.1%</i>	<i>30.8%</i>	<i>7.1%</i>
Canada	322.1	8 568	16.5%	52.6%	55.5%
<i>Local government alone</i>	<i>65.5</i>	<i>1 742.5</i>	<i>3.4%</i>	<i>38.3%</i>	<i>11.3%</i>
Germany	607.3	7 308	12.7%	57.0%	52.5%
<i>Local government alone</i>	<i>155.1</i>	<i>1 867.0</i>	<i>3.2%</i>	<i>38.7%</i>	<i>13.4%</i>
Mexico	24.4	194	0.9%	7.5%	6.6%
<i>Local government alone</i>	<i>6.8</i>	<i>54.0</i>	<i>0.3%</i>	<i>13.0%</i>	<i>1.8%</i>
Spain	174.7	3 709	8.5%	40.2%	38.3%
<i>Local government alone</i>	<i>65.0</i>	<i>1 380.7</i>	<i>3.2%</i>	<i>50.5%</i>	<i>14.2%</i>
Switzerland	72.0	8 401	11.2%	54.4%	53.2%
<i>Local government alone</i>	<i>27.5</i>	<i>3 212.5</i>	<i>4.3%</i>	<i>60.0%</i>	<i>20.4%</i>
United States	1 882.7	5 731	8.8%	51.6%	46.7%
<i>Local government alone</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>	<i>n.a</i>
<b>Unitary countries</b>					
Chile <sup>12</sup>	7.9	419	1.6%	41.5%	8.3%
Colombia <sup>1</sup>	28.6	585	3.6%	29.8%	19.5%
Czech Republic	26.5	2 486	5.6%	45.0%	27.5%
Denmark	43.0	7 386	11.9%	36.3%	25.6%
Estonia	0.1	102	0.3%	2.6%	1.2%
Finland	28.3	5 119	9.6%	46.5%	31.8%
France	199.0	2 950	5.8%	52.2%	19.0%
Greece	3.2	302	0.9%	27.9%	3.5%
Hungary	7.2	740	2.1%	31.7%	8.6%
Iceland	2.2	6 138	10.0%	79.3%	31.3%
Ireland	1.8	366	0.4%	16.5%	2.2%
Israel	9.4	1 036	2.4%	41.6%	9.6%
Italy	115.9	1 921	4.2%	30.2%	14.6%
Japan <sup>2</sup>	405.7	3 208	7.5%	49.0%	38.9%
Korea	109.3	2 114	4.8%	30.7%	23.9%
Latvia	3.8	1 992	6.0%	52.7%	28.6%
Lithuania	0.4	138	0.3%	4.1%	1.7%
Luxembourg	1.4	2 321	1.9%	35.8%	6.6%
Netherlands	13.8	797	1.3%	10.2%	5.1%
New Zealand <sup>2</sup>	5.0	1 028	2.3%	52.3%	7.3%
Norway	23.3	4 350	6.2%	36.9%	21.1%
Poland	59.3	1 543	4.4%	31.4%	20.4%
Portugal	9.7	944	2.5%	41.4%	10.0%
Slovak Republic	0.9	167	0.5%	6.5%	2.6%
Slovenia	2.9	1 406	3.3%	39.7%	15.3%
Sweden	73.5	7 152	12.6%	52.0%	31.5%
Turkey <sup>2</sup>	8.7	106	0.4%	10.5%	2.1%
United Kingdom	55.8	835	1.7%	18.7%	6.2%
<b>OECD37 (WA)</b>	<b>4 459.2</b>	<b>3 289</b>	<b>7.0%</b>	<b>44.3%</b>	<b>31.2%</b>
<b>EU28 (WA)</b>	<b>1 551</b>	<b>3 012</b>	<b>6.3%</b>	<b>40.7%</b>	<b>23.4%</b>
<i>Local government alone</i>	<i>922</i>	<i>1 790</i>	<i>3.7%</i>	<i>35.2%</i>	<i>13.9%</i>

1. Australia, Chile and Colombia: estimates from IMF Government Finance Statistics.

2. 2018 data

# Taxing power of subnational governments in OECD member countries<sup>1</sup>

2018 as a share of subnational tax revenues

	Discretion on rates and reliefs (full or restricted) (a1) and (a2)	Discretion on rates (full) (b1)	Discretion on rates (restricted) (b2)	Discretion on reliefs (c)	Tax sharing arrangements - (d1) (d2) (d3) (d4)	Rates and reliefs set by CG (e)	Other (f)
<b>Federations &amp; quasi-federations</b>							
Australia (states / local)	100						
Austria (states)	29.3				9.2	48.7	12.8
Austria (local)	8.9		14.8		1.1	68.1	7.1
Belgium (states)	52.1	45.8			0.9	1.2	
Belgium (local)	7.5	92.3				0.1	
Canada (states)	79.9						20.1
Canada (local)	1.4	95.5				1	2.1
Germany (states)		4.7			89.5		5.8
Germany (local)		12.8	42.1		43.6		1.5
Mexico (states)	99.9	0.1					
Spain (states)	94.4	0.1	2.9		2.6		
Spain (local)	26.3		56.2		16.7	0.6	0.1
United States (states) <sup>2</sup>	95.3						4.7
Switzerland (states)	99.2						0.8
Switzerland (local)	2.4		97.6				
<b>Unitary countries</b>							
Chile		15.3	25.3		59.3		0.1
Czech Republic			99.9		0.1		
Denmark		89	11				
Estonia	10.9		82		7.1		
Finland		83.6	8.1		8.3		
France	42.2	5.6	3.3	0.2	16.2	21.2	11.3
Greece			93.8			6.2	
Hungary	0.1		96.4		3.5	0.1	
Iceland			96.9				3.1
Ireland			90.1			9.9	
Israel						95.1	
Italy (local)	14.3		52.3		33.1		0.3
Japan		55.2	26.6			18	
Korea			85.2			14.2	0.6
Latvia			13.6		86.4		
Lithuania	10.6		84	1.1		4.3	
Luxembourg		7	92.7		0.4		
Netherlands		68	15.7				0.7
New Zealand	97.1		2.9				
Norway			99.2			0.8	
Poland			25.6		65.1	3.7	5.5
Portugal			68.6		11.7	19	0.7
Slovak Republic	8.9		90				1.1
Slovenia	15.7				75.9	8.2	0.1
Sweden		97.6				2.4	
Turkey					83.2	16.8	
United Kingdom		95.8	0.8		2.6		0.8
<b>All countries (unweighted average)<sup>2</sup></b>							
States <sup>3</sup>	65.7	5.1	8.9		10.2	5	5.1
Local	12	18.9	40.9	0	13.6	7.6	3.9

1. Detailed sub-categories: <https://stats.oecd.org/Index.aspx?DataSetCode=TAXAUTO>

2. Local governments in the United States have a wide variety of taxing powers but it has not been possible to identify the share of each, in the current database.

3. This unweighted average applies only to the 10 countries reporting state or regional data. It includes Spain (quasi-federal country), considered as regional country for the purpose of the tax autonomy indicators.

# Public budget balance and debt

2019	Budget balance		Debt*		
	USD billions	% GDP	USD billions**	% GDP***	
<b>Federations &amp; quasi-federations</b>					
Australia <sup>1</sup>	-16.1	-1.2%	Australia <sup>1</sup>	1 124.1	80.8%
Austria	3.6	0.7%	Austria	397.0	88.9%
Belgium	-12.6	-1.9%	Belgium	643.1	120.2%
Canada	10.5	0.5%	Canada	1 887.7	106.7%
Germany	72.8	1.5%	Germany	2 643.6	68.2%
Mexico	-115.5	-4.3%	Mexico <sup>23</sup>	663.4	55.5%
Spain	-58.6	-2.9%	Spain	1 640.8	117.3%
Switzerland	9.2	1.4%	Switzerland <sup>1</sup>	304.8	40.6%
United States	-1 419.1	-6.6%	United States	28 799.4	134.4%
<b>Unitary countries</b>					
Chile <sup>12</sup>	-7.3	-1.5%	Chile <sup>3</sup>	99.3	37.2%
Colombia <sup>1</sup>	-24.7	-3.1%	Colombia <sup>1</sup>	264.8	82.1%
Czech Republic	1.3	0.3%	Czech Republic	96.1	37.8%
Denmark	13.7	3.8%	Denmark	179.8	51.4%
Estonia	0.0	0.1%	Estonia	4.2	13.4%
Finland	-2.9	-1.0%	Finland	188.4	69.7%
France	-102.9	-3.0%	France	3 378.1	124.0%
Greece	5.2	1.5%	Greece	411.5	199.7%
Hungary	-7.1	-2.1%	Hungary	134.2	83.2%
Iceland	-0.3	-1.5%	Iceland <sup>3</sup>	19.8	79.6%
Ireland	2.4	0.5%	Ireland	275.3	68.8%
Israel	-15.3	-3.9%	Israel <sup>2</sup>	254.5	71.7%
Italy	-44.1	-1.6%	Italy	3 108.6	154.6%
Japan <sup>2</sup>	-123.6	-2.3%	Japan <sup>1</sup>	11 443.7	225.4%
Korea	21.3	0.9%	Korea <sup>12</sup>	679.5	40.0%
Latvia	-0.4	-0.6%	Latvia	16.0	46.6%
Lithuania	0.3	0.3%	Lithuania	24.4	44.5%
Luxembourg	1.9	2.4%	Luxembourg	21.4	30.0%
Netherlands	18.3	1.7%	Netherlands	568.5	62.5%
New Zealand <sup>2</sup>	2.6	1.2%	New Zealand <sup>3</sup>	118.8	56.2%
Norway	23.3	6.2%	Norway	189.7	46.7%
Poland	-9.3	-0.7%	Poland	382.1	63.4%
Portugal	0.3	0.1%	Portugal	326.6	136.3%
Slovak Republic	-2.5	-1.4%	Slovak Republic	66.8	63.4%
Slovenia	0.5	0.5%	Slovenia	44.0	80.9%
Sweden	3.0	0.5%	Sweden	300.2	55.6%
Turkey <sup>2</sup>	-66.4	-2.8%	Turkey	253.0	34.8%
United Kingdom	-77.1	-2.3%	United Kingdom	3 395.3	116.9%
<b>OECD37 (WA)</b>	<b>-1 915.8</b>	<b>-3.0%</b>	<b>OECD37 (WA)</b>	<b>64 348.4</b>	<b>119.6%</b>
<b>EU28 (WA)</b>	<b>-199.1</b>	<b>-0.8%</b>	<b>EU28 (WA)</b>	<b>14 669.6</b>	<b>79.2%</b>

\* Debt: OECD definition (see last page)

\*\* Data extracted in US \$, current prices, current exchange rates, end of period (USD CXCE) except for EU 28 (euros), Australia, Colombia, Japan, Korea and Switzerland (national currency)

\*\*\* Ratio calculated using national currency (and in Euros for EU28)

1. Estimates from IMF Government Finance Statistics.

2. 2018 data.

3. SNA 2008 - non-consolidated (OECD Stats)

# Subnational government balance and debt\*

2019	Budget balance		Debt*			
	USD billions	% GDP	USD billions**	% GDP***	% public debt	
<b>Federations &amp; quasi-federations</b>						
Australia <sup>1</sup>	-12.1	-0.9%	Australia <sup>1</sup>	312.6	22.5%	27.8%
<i>Local government alone</i>	1.3	0.1%		14.2	1.0%	1.3%
Austria	1.0	0.2%	Austria	52.5	11.8%	13.2%
<i>Local government alone</i>	0.0	0.0%		22.4	5.0%	5.7%
Belgium	-1.4	-0.2%	Belgium	115.2	21.5%	17.9%
<i>Local government alone</i>	0.0	0.0%		29.8	5.6%	4.6%
Canada	-4.4	-0.2%	Canada	1137.6	64.3%	60.3%
<i>Local government alone</i>	0.4	0.0%		179.7	10.2%	9.5%
Germany	29.3	0.6%	Germany	909.6	23.5%	34.4%
<i>Local government alone</i>	7.1	0.1%		193.8	5.0%	7.3%
Mexico	4.7	0.2%	Mexico	n.a.	n.a.	n.a.
<i>Local government alone</i>	3.0	0.1%		n.a.	n.a.	n.a.
Spain	-5.5	-0.3%	Spain	409.6	29.3%	25.0%
<i>Local government alone</i>	6.2	0.3%		47.5	3.4%	2.9%
Switzerland	3.2	0.5%	Switzerland <sup>1</sup>	164.3	21.9%	53.9%
<i>Local government alone</i>	0.3	0.0%		68.5	9.1%	22.5%
United States	-284.5	-1.3%	United States <sup>3</sup>	8234.2	38.4%	27.7%
<i>Local government alone</i>	n.a.	n.a.		n.a.	n.a.	n.a.
<b>Unitary countries</b>						
Chile <sup>1</sup>	0.9	0.2%	Chile <sup>4</sup>	n.a.	n.a.	n.a.
Colombia <sup>1</sup>	-2.9	-0.4%	Colombia <sup>1</sup>	37.2	11.5%	14.1%
Czech Republic	3.1	0.6%	Czech Republic	8.3	3.2%	8.6%
Denmark	0.7	0.2%	Denmark	50.4	14.4%	28.0%
Estonia	0.0	-0.1%	Estonia	1.2	3.7%	27.5%
Finland	-3.6	-1.2%	Finland	37.3	13.8%	19.8%
France	-1.3	0.0%	France	281.2	10.3%	8.3%
Greece	0.2	0.0%	Greece	2.1	1.0%	0.5%
Hungary	-0.3	-0.1%	Hungary	4.3	2.7%	3.2%
Iceland	-0.1	-0.4%	Iceland <sup>3</sup>	3.0	11.9%	14.9%
Ireland	-0.5	-0.1%	Ireland	7.4	1.9%	2.7%
Israel	-0.3	-0.1%	Israel <sup>2</sup>	7.0	2.0%	2.8%
Italy	1.2	0.0%	Italy	202.8	10.1%	6.5%
Japan <sup>2</sup>	0.5	0.0%	Japan <sup>1</sup>	1 621.6	31.9%	14.2%
Korea	6.4	0.3%	Korea <sup>12</sup>	53.6	3.2%	7.9%
Latvia	0.4	0.6%	Latvia	2.4	7.0%	15.1%
Lithuania	0.1	0.1%	Lithuania	0.8	1.5%	3.3%
Luxembourg	0.3	0.5%	Luxembourg	1.1	1.5%	4.9%
Netherlands	-1.8	-0.2%	Netherlands	88.9	9.8%	15.6%
New Zealand <sup>2</sup>	0.0	0.0%	New Zealand <sup>3</sup>	13.2	6.3%	11.1%
Norway	-3.3	-0.9%	Norway	76.9	18.9%	40.5%
Poland	-2.8	-0.2%	Poland	33.9	5.6%	8.9%
Portugal	1.1	0.3%	Portugal	13.0	5.4%	4.0%
Slovak Republic	0.3	0.2%	Slovak Republic	3.0	2.8%	4.4%
Slovenia	-0.1	-0.1%	Slovenia	1.5	2.8%	3.4%
Sweden	-5.0	-0.9%	Sweden	97.9	18.1%	32.6%
Turkey <sup>2</sup>	-10.3	-0.4%	Turkey	26.4	3.6%	10.4%
United Kingdom	-14.0	-0.4%	United Kingdom	166.3	5.7%	4.9%
<b>OECD37 (WA)</b>	<b>-301.1</b>	<b>-0.5%</b>	<b>OECD35 (WA)</b>	<b>14 178.2</b>	<b>27.1%</b>	<b>22.0%</b>
<b>EU28 (WA)</b>	<b>-0.5</b>	<b>0.0%</b>	<b>EU28 (WA)</b>	<b>2130.6</b>	<b>11.5%</b>	<b>14.5%</b>
<i>Local government alone</i>	-13.4	-0.1%		1019.9	5.5%	7.0%

\* Debt: OECD definition (see last page)

\*\* Data extracted in US \$, current prices, current exchange rates, end of period (USD CXCE) except for EU 28 (euros), Australia, Colombia, Japan, Korea and Switzerland (national currency)

\*\*\* Ratio calculated using national currency (and in euros for EU 28)

1. Estimates from IMF Government Finance Statistics. 2. 2018 data.  
3. SNA 2008 - non-consolidated (OECD Stats). 4. In Chile, local borrowing is prohibited. However, use of short-term floating debt (commercial debt) and leasing and leaseback operations are common.



# Recommendation of the Council

## on Effective Public Investment Across Levels of Government

The impact of public investment depends largely on how governments manage it, and notably how different levels of government co-ordinate and develop capacities to design and implement investment projects. To make the most of multi-level governance of public investment and to promote good practices, the OECD has developed a Recommendation on Effective Public Investment Across Levels of Government which has been adopted by the OECD Council in 2014 as an official OECD instrument.

### PILLAR I

#### Co-ordinate public investment across levels of government and policies

1. Invest using an integrated strategy tailored to different places
2. Adopt effective instruments for co-ordinating across national and subnational levels of governments
3. Co-ordinate horizontally among subnational governments to invest at the relevant scale

### PILLAR II

#### Strengthen capacities for public investment and promote policy learning across levels of government

4. Assess upfront the long-term impacts and risks of public investment
5. Engage with stakeholders throughout the investment cycle
6. Mobilise private actors and innovative financing arrangements to diversify sources of funding and strengthen capacities
7. Reinforce the expertise of public officials and institutions involved in public investment
8. Focus on results and promote learning from experience

### PILLAR III

#### Ensure proper framework conditions for public investment at all levels of government

9. Develop a fiscal framework adapted to the investment objectives pursued
10. Require sound and transparent financial management at all levels of government
11. Promote transparency and strategic use of public procurement at all levels of government
12. Strive for quality and consistency in regulatory systems across levels of government

*A Toolkit provides implementation guidance for the Recommendation. This on-line resource supports implementation and peer learning, with indicators and good practices from countries, regions, and municipalities. The objective is to help governments assess the strengths and weaknesses of their public investment capacity, with a particular focus on the subnational level, and to help policy-makers set priorities for improvement.*

[www.oecd.org/effective-public-investment-toolkit/](http://www.oecd.org/effective-public-investment-toolkit/)

# Sources and methodology

## SOURCES

Data at country level are derived mainly from the OECD National Accounts harmonised according to the new standards of the System of National Accounts (SNA) 2008, implemented by most OECD countries since December 2014. They are complemented by data from Eurostat, IMF (Australia and Chile) and national statistical institutes for some countries or indicators (in particular, territorial organisation). Data were extracted in February 2021 and are from 2019, unless otherwise specified.

The statistical data for Israel are supplied by and under 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.

## METHODOLOGY

**The term "public" is used for "general government" sector (S.13).** It includes four sub-sectors: central/federal government and related public entities (S.1311); federated government ("states") and related public entities (S.1312); local government i.e. regional and local governments and related public entities (S.1313) and social security funds (S.1314). Data are consolidated within S.13 as well as within each subsector (neutralisation of financial cross-flows).

**Subnational government:** is defined here as the sum (non consolidated) of subsectors S.1312 (federated government or "states") and S.1313 (local government).

**Expenditure:** comprises current expenditure (compensation of employees, intermediate consumption, social expenditure, subsidies and other current transfers, taxes, financial charges, adjustments) and capital expenditure.

**Expenditure/investment by areas** are defined according to the ten functions defined in the Classification of the Functions of Government (COFOG): general public services; defence; public order and safety; economic affairs; environmental protection; housing and community amenities; health; recreation, culture and religion; education; and social protection.

**Capital expenditure:** consists of investments (see below) and capital transfers (i.e. investment grants and subsidies in cash or in kind made by subnational governments to other institutional units).

**Investment:** includes gross capital formation and acquisitions, less disposals of non-financial non-produced assets. Gross fixed capital formation (or fixed investment) is the main component of investments. NB: since the new standards of the SNA 2008, expenditures on research and development and weapons systems are included in gross fixed capital formation.

**Revenue:** comprises tax revenue, transfers (current and capital grants and subsidies), tariffs and fees, property income and social contributions.

**Tax revenue:** comprises taxes on production and imports (D2), current taxes on income and wealth (D5) and capital taxes (D91). It includes both own-source (or "autonomous") taxes and shared taxes (tax revenue shared between central and subnational governments). NB: the SNA 2008 has introduced some changes concerning the classification of some shared taxes. In several countries, certain tax receipts have been recently reclassified as transfers and no longer as shared taxes.

**Budget balance: deficit/surplus** is defined as the net lending/net borrowing. It measures the difference between all expenditure and revenue.

**Debt:** based on the SNA 2008, gross debt includes the sum of the following liabilities: currency and deposits + debt securities + loans + insurance pension and standardised guarantees + other accounts payable. Most debt instruments are valued at market prices. NB: OECD definition differs from the one defined in the EU Maastricht protocol which is restricted to the sum of the first three items (i.e. mainly borrowing).

**Currency and change:** data were extracted in current national currency and converted to USD using Purchasing Power Parities (PPP), except for the debt (data extracted in US \$, current prices, current exchange rates, end of period).

**OECD and EU averages are weighted (WA), unless otherwise specified. 2018 may have been used to compute OECD averages. The on-line database presents unweighted averages (i.e. UWA, arithmetic mean) as well as intermediary averages for OECD federal countries and unitary countries.**

Please cite as: OECD (2021), Subnational governments in OECD countries: Key data (brochure), OECD, Paris, [www.oecd.org/regional/regional-policy](http://www.oecd.org/regional/regional-policy)  
Database: <http://dx.doi.org/10.1787/region-data-en>  
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