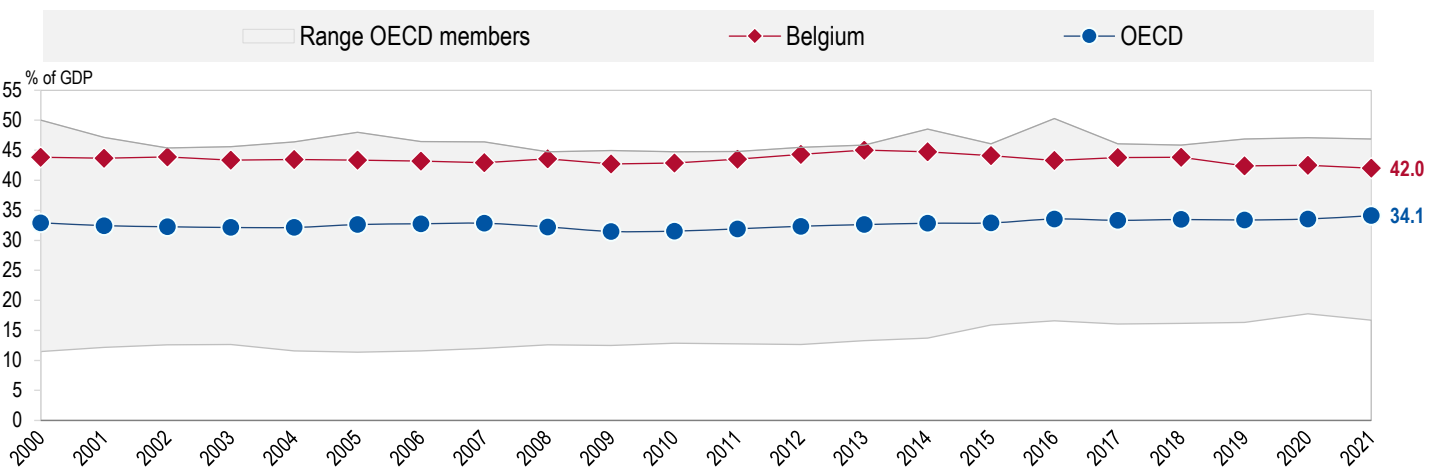


# Revenue Statistics 2022 - Belgium

## Tax-to-GDP ratio

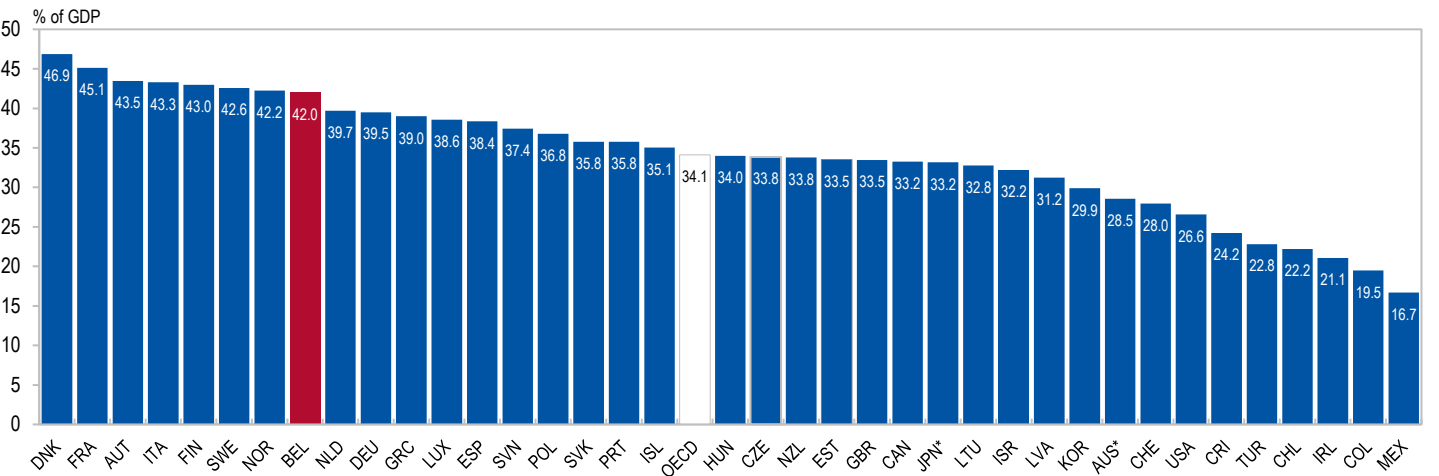
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Belgium decreased by 0.5 percentage points from 42.5% in 2020 to 42.0% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Belgium has decreased from 43.8% in 2000 to 42.0% 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 Belgium was 45.0% in 2013, with the lowest being 42.0% in 2021.



### Tax-to-GDP ratio compared to the OECD, 2021

Belgium ranked 8th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Belgium had a tax-to-GDP ratio of 42.0% compared with the OECD average of 34.1%. In 2020, Belgium was ranked 4th 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.

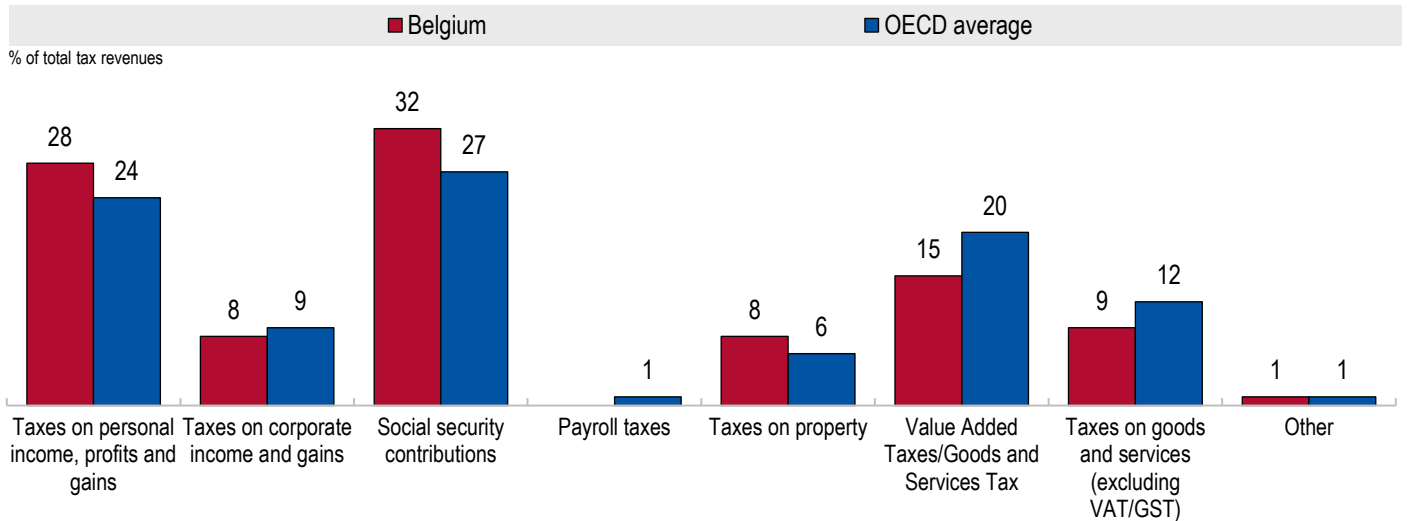
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 Belgium compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Belgium is characterised by:

- » Higher revenues from taxes on personal income, profits & gains; social security contributions; and property taxes.
- » A lower proportion of revenues from taxes on corporate income & gains; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Belgium			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains <sup>1</sup>	71 781	69 043	- 2 738	35	36	+ 1	13th	13th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	53 981	54 034	+ 53	27	28	+ 1	13th	13th	-
<i>Corporate income and gains</i>	17 730	14 941	- 2 788	9	8	- 1	19th	19th	-
Social security contributions	63 096	62 076	- 1 020	31	32	+ 1	17th	15th	+ 2
Payroll taxes	9	5	- 4	-	-	-	21st	21st	-
Taxes on property	16 358	15 615	- 744	8	8	-	11th	12th	- 1
Taxes on goods and services	51 575	47 343	- 4 232	25	24	- 1	33rd	33rd	-
<i>of which VAT</i>	31 702	29 061	- 2 641	16	15	- 1	31st	31st	-
Other	1 683	1 440	- 243	1	1	-	11th	12th	- 1
<b>TOTAL</b>	<b>202 819</b>	<b>194 081</b>	<b>- 8 738</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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