

**Table 1.3. Attribution of tax revenues to sub-sectors of general government as % of total tax revenue, federal countries**

	Supranational			Central government			State or Regional government			Local government			Social Security Funds		
	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018	1975	1995	2018
<b>Federal countries</b>															
Australia	..	..	..	80.1	77.5	81.2	15.7	19.0	15.5	4.2	3.4	3.4	0.0	0.0	0.0
Austria	..	0.4	0.4	51.7	64.7	65.8	10.6	1.8	1.6	12.4	4.1	3.0	25.3	29.0	29.2
Belgium <sup>1</sup>	1.4	1.0	0.9	65.3	60.1	52.5	..	1.8	10.2	4.4	4.8	4.6	28.8	32.2	31.7
Canada	..	..	..	47.6	39.1	41.5	32.5	37.1	39.5	9.9	9.8	10.0	10.0	14.0	8.9
Germany	1.2	0.6	0.5	33.5	31.4	29.5	22.3	21.6	23.6	9.0	7.4	8.6	34.0	39.0	37.7
Mexico	..	..	..	..	73.9	80.9	..	2.8	4.0	..	1.5	1.6	..	21.8	13.4
Switzerland <sup>1</sup>	..	..	..	30.7	31.4	35.9	27.0	24.2	24.9	20.3	17.6	15.5	22.0	26.8	23.6
United States	..	..	..	45.4	41.4	39.3	19.5	20.0	20.6	14.7	13.3	15.2	20.5	25.2	24.9
<i>Unweighted average</i>	1.3	0.7	0.6	50.6	52.4	53.4	21.3	16.0	17.5	10.7	7.7	7.7	20.1	23.5	21.2
<b>Regional countries</b>															
Colombia <sup>2</sup>	..	..	..	..	63.2	73.2	..	5.5	5.0	..	8.6	12.3	..	22.7	9.6
Spain <sup>2</sup>	..	0.8	0.6	48.2	51.1	41.7	..	5.0	15.3	4.3	8.6	9.3	47.5	34.6	33.1

1. The total tax revenue has been reduced by the amount of any capital transfer that represents uncollected taxes.
2. Colombia and Spain are not constitutionally federal countries, but both have a highly decentralised political structure, with high autonomy of their territorial entities.