

Table 4.75. United States, tax revenue and % of GDP by selected tax category

	Billion USD					% of GDP				
	1990	2000	2010	2018	2019	1990	2000	2010	2018	2019
Total tax revenue	1 552.4	2 900.5	3 517.1	5 110.0	5 336.5	26.0	28.3	23.4	24.9	25.0
1000 Taxes on income, profits and capital gains	701.7	1 453.9	1 488.7	2 344.7	2 478.5	11.8	14.2	9.9	11.4	11.6
1100 Of individuals	584.7	1 224.5	1 223.2	2 073.7	2 191.7	9.8	11.9	8.1	10.1	10.3
1200 Corporate	117.0	229.3	265.5	271.0	286.8	2.0	2.2	1.8	1.3	1.3
1300 Unallocable between 1100 and 1200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	397.0	683.1	917.4	1 254.4	1 306.0	6.7	6.7	6.1	6.1	6.1
2100 Employees	173.9	305.6	406.4	570.1	595.6	2.9	3.0	2.7	2.8	2.8
2200 Employers	204.1	343.2	461.7	618.5	642.2	3.4	3.3	3.1	3.0	3.0
2300 Self-employed or non-employed	19.0	34.4	49.3	65.8	68.2	0.3	0.3	0.3	0.3	0.3
2400 Unallocable between 2100, 2200 and 2300	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	2.3	2.2	2.8	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	182.4	299.5	473.4	603.8	612.9	3.1	2.9	3.1	2.9	2.9
4100 Recurrent taxes on immovable property	161.5	254.7	438.6	549.2	564.0	2.7	2.5	2.9	2.7	2.6
4200 Recurrent taxes on net wealth	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4300 Estate, inheritance and gift taxes	15.8	35.6	19.7	28.3	21.7	0.3	0.3	0.1	0.1	0.1
4400 Taxes on financial and capital transactions	2.1	4.4	7.5	16.4	16.9	0.0	0.0	0.0	0.1	0.1
4500 Non-recurrent taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4600 Other recurrent taxes on property	3.0	4.8	7.7	10.0	10.2	0.0	0.0	0.1	0.0	0.0
5000 Taxes on goods and services	271.3	464.0	635.3	905.0	936.4	4.5	4.5	4.2	4.4	4.4
5100 Taxes on production, sale, transfer, etc	235.2	404.1	546.7	789.0	816.9	3.9	3.9	3.6	3.8	3.8
5110 General taxes	125.6	221.4	295.1	421.2	434.8	2.1	2.2	2.0	2.1	2.0
5111 Value added taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5120 Taxes on specific goods and services	109.7	182.7	251.6	367.9	382.1	1.8	1.8	1.7	1.8	1.8
5121 Excises	65.0	108.6	146.6	164.2	163.6	1.1	1.1	1.0	0.8	0.8
5200 Taxes on use of goods and perform activities	36.1	59.9	88.6	115.9	119.4	0.6	0.6	0.6	0.6	0.6
5300 Unallocable between 5100 and 5200	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Non-wastable tax credits										
Non-wastable tax credits against 1000	6.2	36.5	171.9	194.7	256.0	0.1	0.4	1.1	0.9	1.2
Transfer component	4.4	26.9	101.8	137.0	153.0	0.1	0.3	0.7	0.7	0.7
Tax expenditure component	1.8	9.6	70.1	57.7	103.0	0.0	0.1	0.5	0.3	0.5

Note: More detailed country data and country notes are available in online chapter 5 "Detailed country tables": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Federal estimates are derived from the US Budget, the Final Monthly Treasury Statement and the Annual Report of the US Treasury Department. The State and Local estimates are derived from Government Finances, published by the Bureau of the Census.