

## ANNEX B

### *Methodology for revenue aggregates*

The following table provides detailed information about how the aggregates of taxes, net social contributions, sales, and grants and other revenues presented in Chapter 3 “Public finance and economics” were constructed from the *OECD National Accounts* data.

Table B.1. **Revenue aggregates**

Label in <i>Government at a Glance</i>	Label in the <i>System of National Accounts</i>	Code in <i>OECD National Accounts</i> Data (Main aggregates of general government )
<b>Taxes</b>		
Indirect taxes	Taxes on production and imports, receivable	GD2R
Direct taxes	Current taxes on income and wealth, receivable	GD5R
Capital taxes	Capital taxes	GD91R
<b>Net social contributions</b>	Net social contributions	GD61R
<b>Sales</b>		
	Market output and output for own final use	GP11_P12R
	Payments for other non-market output	GP131R
<b>Grants and other revenues</b>		
Current and capital grants	Other current transfers, receivable	GD7R
	Other capital transfers and investment grants, receivable	GD92R_D99R
Subsidies	Other subsidies on production, receivable	GD39R
Property income	Property income, receivable	GD4R
<b>Total revenues</b>	Total revenues	GTR

