

TAX LEVELS AND TAX STRUCTURES, 1990-2020

Table 3.8. Social security contributions (2000) as percentage of total taxation

	1997	2000	2007	2010	2015	2016	2017	2018	2019	2020
Australia ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	..
Bangladesh	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Bhutan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Cambodia	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
China ²	..	..	..	..	..	..	..	..	27.5	24.2
Cook Islands	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Fiji	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia ³	..	..	..	..	0.6	3.2	3.4	3.6	4.3	5.9
Japan ¹	34.3	35.2	36.5	41.1	39.4	40.4	39.9	40.2	41.1	..
Kazakhstan	..	0.0	1.5	2.5	3.8	3.8	3.4	3.2	3.2	5.3
Kyrgyzstan	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Korea ¹	14.2	16.7	20.7	23.3	26.6	26.2	25.7	25.4	26.7	28.0
Lao PDR	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Malaysia ⁴	..	2.0	1.7	1.8	1.7	1.8	1.9	2.4	2.5	2.6
Maldives	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	11.4	13.1	22.0	23.2	21.0	20.1	19.8	18.7
Nauru	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand ¹	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Pakistan	..	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0
Papua New Guinea	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	7.7	13.1	11.8	12.6	14.1	14.0	13.4	13.6	14.3	15.7
Samoa	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Singapore	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Solomon Islands ⁵	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	..	3.7	5.1	7.1	5.6	5.6	5.7	5.7	5.9	5.8
Tokelau	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Vanuatu	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Viet Nam ⁶	..	..	..	14.8	23.1	24.8	25.1	25.8	27.9	30.4
Africa (30) average ⁷	..	..	..	7.3	7.3	7.5	7.6	7.3	7.2	..
Asia-Pacific (28) average ⁸	..	..	..	4.8	5.1	5.3	5.2	5.2	6.2	6.3
LAC average ⁹	14.8	15.3	13.7	15.7	16.7	16.7	17.1	16.9	17.3	18.4
OECD average ^{1,10}	25.2	24.9	24.5	26.6	25.9	25.9	25.8	25.9	25.9	..

.. Not available

1. Australia, Japan, Korea and New Zealand are part of the OECD (38) group. Data for Australia, Japan, Korea, New Zealand and the OECD average are taken from OECD (2021), *Revenue Statistics 2021*.
2. 2007 to 2018: Data for China are not included in this table as historical data on revenues from social security contributions are not available.
3. Social security contributions data for Indonesia are only available for 2015 to 2020 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), and mandatory contributions from BPJS Health for formal workers. Contributions from the BPJS Health since 2018 have been estimated.
4. Heading 2000: Starting from 2015, Social Security Contribution data is given as a lump sum. Data for 2020 is estimated.
5. The social security contributions in the Solomon Islands are null as they do not meet the social security criteria of the OECD classifications set in Annex A of the Interpretative Guide.
6. Social security data for Viet Nam are not available prior to 2010.
7. Represents an unweighted average for the 30 African countries included in the publication *Revenue Statistics in Africa 2021*.
8. Represents an unweighted average of the 28 Asian and Pacific economies in this publication. The Asia-Pacific (28) average should be interpreted with caution as data for social security contributions (category 2000) are not available or are partial in a few economies, including in Indonesia where SSC data are not available before 2015, in Viet Nam where SSC data are not available before 2010 and in China where SSC data are not available before 2019. The Asia-Pacific (28) average excludes Pakistan prior to 2011 and Nauru prior to 2014 as data were not available. See the country tables in Chapter 4 for further information.
9. Represents an unweighted average for the 26 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2022*.
10. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2021*.