

## TAXES AS A PERCENT OF GNP IN SELECTED INDUSTRIAL COUNTRIES, 1959, 1961, 1963, AND 1965

[In percent]

|                                    | 1959  | 1961  | 1963  | 1965  |
|------------------------------------|-------|-------|-------|-------|
| Belgium:                           |       |       |       |       |
| Social security contributions..... | 6.04  | 6.48  | 7.33  | 8.61  |
| Personal taxes.....                | 6.17  | 6.01  | 6.67  | 7.06  |
| Corporate profits taxes.....       | 1.41  | 1.65  | 1.62  | 1.91  |
| Total direct taxes.....            | 7.58  | 7.66  | 8.29  | 8.97  |
| Indirect taxes.....                | 11.21 | 12.08 | 12.13 | 12.16 |
| Total taxes.....                   | 24.83 | 26.22 | 27.75 | 29.74 |
| Canada:                            |       |       |       |       |
| Social security contributions..... | 1.87  | 2.10  | 1.96  | 1.85  |
| Personal taxes.....                | 5.00  | 5.68  | 5.73  | 6.46  |
| Corporate profits taxes.....       | 4.56  | 4.36  | 4.25  | 4.19  |
| Total direct taxes.....            | 9.56  | 10.04 | 9.98  | 10.65 |
| Indirect taxes.....                | 12.98 | 13.43 | 13.83 | 14.63 |
| Total taxes.....                   | 24.41 | 25.57 | 25.77 | 27.13 |
| France:                            |       |       |       |       |
| Social security contributions..... | 11.50 | 12.23 | 13.46 | 14.25 |
| Personal taxes.....                | 3.99  | 3.82  | 3.81  | 4.56  |
| Corporate profits taxes.....       | 2.49  | 2.33  | 2.06  | 2.12  |
| Total direct taxes.....            | 6.48  | 6.15  | 5.87  | 6.68  |
| Indirect taxes.....                | 16.75 | 16.74 | 17.29 | 17.56 |
| Total taxes.....                   | 34.73 | 35.12 | 36.62 | 38.49 |
| Germany:                           |       |       |       |       |
| Social security contributions..... | 9.60  | 9.71  | 9.92  | 9.77  |
| Personal taxes.....                | 6.13  | 7.49  | 8.15  | 7.87  |
| Corporate profits taxes.....       | 2.99  | 3.10  | 2.83  | 2.47  |
| Total direct taxes.....            | 9.12  | 10.59 | 10.98 | 10.34 |
| Indirect taxes.....                | 14.50 | 14.55 | 14.31 | 14.22 |
| Total taxes.....                   | 31.22 | 34.85 | 35.21 | 34.33 |
| Italy:                             |       |       |       |       |
| Social security contributions..... | 8.65  | 8.94  | 10.62 | 10.41 |
| Personal taxes.....                | 5.66  | 5.51  | 5.86  | 6.64  |
| Corporate profits taxes.....       | 5.66  | 5.51  | 5.86  | 6.64  |
| Total direct taxes.....            | 12.69 | 13.03 | 12.60 | 12.61 |
| Indirect taxes.....                | 27.00 | 27.48 | 29.08 | 29.66 |
| Total taxes.....                   | 27.00 | 27.48 | 29.08 | 29.66 |
| Japan:                             |       |       |       |       |
| Social security contributions..... | 2.45  | 2.56  | 2.99  | 352   |
| Personal taxes.....                | 2.92  | 3.28  | 4.00  | 4.38  |
| Corporate profits taxes.....       | 3.52  | 4.33  | 4.32  | 3.96  |
| Total direct taxes.....            | 6.44  | 7.61  | 8.32  | 8.34  |
| Indirect taxes.....                | 8.97  | 8.82  | 8.51  | 7.76  |
| Total taxes.....                   | 17.86 | 19.00 | 19.82 | 19.62 |
| Netherlands:                       |       |       |       |       |
| Social security contributions..... | 7.91  | 8.23  | 9.97  | 11.27 |
| Personal taxes.....                | 8.91  | 9.62  | 9.49  | 9.95  |
| Corporate profits taxes.....       | 2.99  | 3.29  | 2.55  | 2.81  |
| Total direct taxes.....            | 11.91 | 12.91 | 12.04 | 12.76 |
| Indirect taxes.....                | 9.85  | 10.05 | 9.91  | 10.05 |
| Total taxes.....                   | 29.67 | 31.19 | 31.74 | 34.08 |
| Norway:                            |       |       |       |       |
| Social security contributions..... | 5.32  | 5.81  | 6.58  | 6.80  |
| Personal taxes.....                | 10.70 | 10.50 | 11.68 | 11.62 |
| Corporate profits taxes.....       | 2.47  | 1.89  | 1.62  | 1.49  |
| Total direct taxes.....            | 13.17 | 12.39 | 13.30 | 13.11 |
| Indirect taxes.....                | 14.52 | 14.79 | 14.82 | 14.99 |
| Total taxes.....                   | 30.01 | 32.99 | 34.70 | 34.90 |
| Sweden:                            |       |       |       |       |
| Social security contributions..... | 3.11  | 3.94  | 5.64  | 6.18  |
| Personal taxes.....                | 13.58 | 15.33 | 15.51 | 17.71 |
| Corporate profits taxes.....       | 2.84  | 2.43  | 2.07  | 2.31  |
| Total direct taxes.....            | 16.42 | 17.76 | 17.58 | 20.02 |
| Indirect taxes.....                | 10.02 | 11.63 | 12.61 | 12.81 |
| Total taxes.....                   | 29.55 | 33.33 | 35.83 | 39.01 |
| Switzerland:                       |       |       |       |       |
| Social security contributions..... | 4.28  | 4.63  | 4.70  | 4.76  |
| Personal taxes.....                | 6.49  | 6.33  | 6.73  | 6.94  |
| Corporate profits taxes.....       | 1.76  | 2.04  | 2.00  | 2.04  |
| Total direct taxes.....            | 8.25  | 8.37  | 8.73  | 8.98  |
| Indirect taxes.....                | 6.50  | 7.27  | 7.28  | 7.13  |
| Total taxes.....                   | 19.03 | 20.27 | 20.71 | 20.87 |