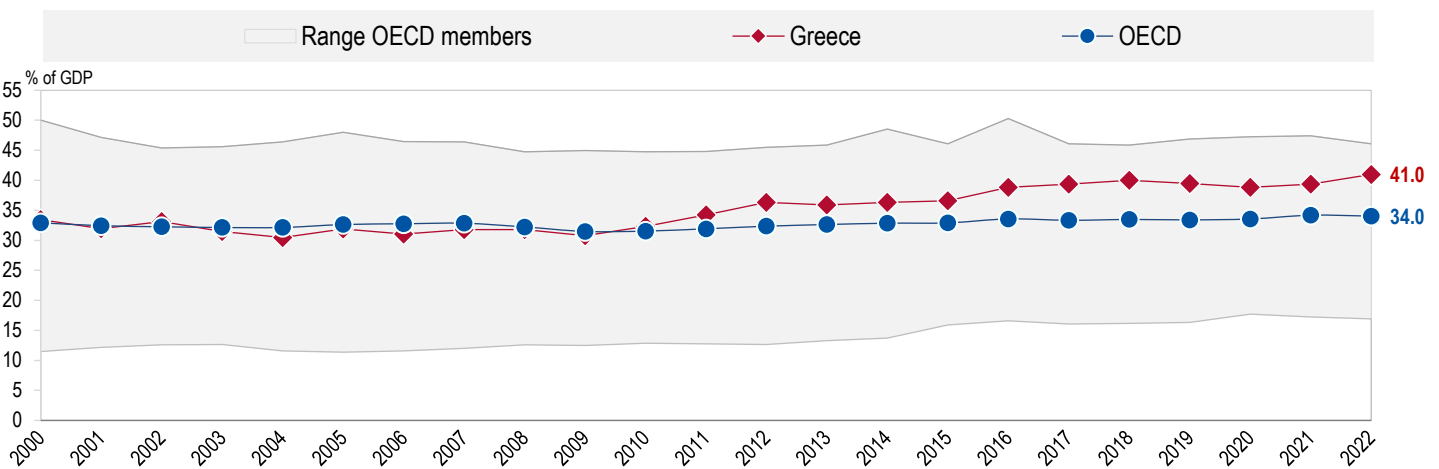


# Revenue Statistics 2023 - Greece

## Tax-to-GDP ratio

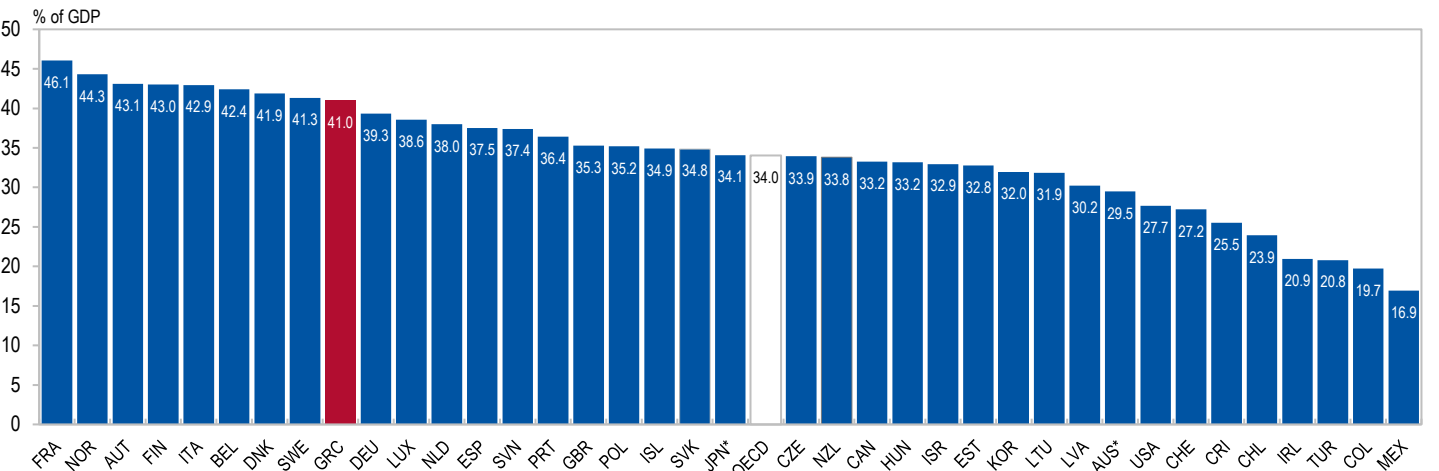
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Greece increased by 1.6 percentage points from 39.4% in 2021 to 41.0% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Greece has increased from 33.4% in 2000 to 41.0% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Greece was 41.0% in 2022, with the lowest being 30.5% in 2004.



### Tax-to-GDP ratio compared to the OECD, 2022

Greece ranked 9th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Greece had a tax-to-GDP ratio of 41.0% compared with the OECD average of 34.0%. In 2021, Greece was also ranked 9th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

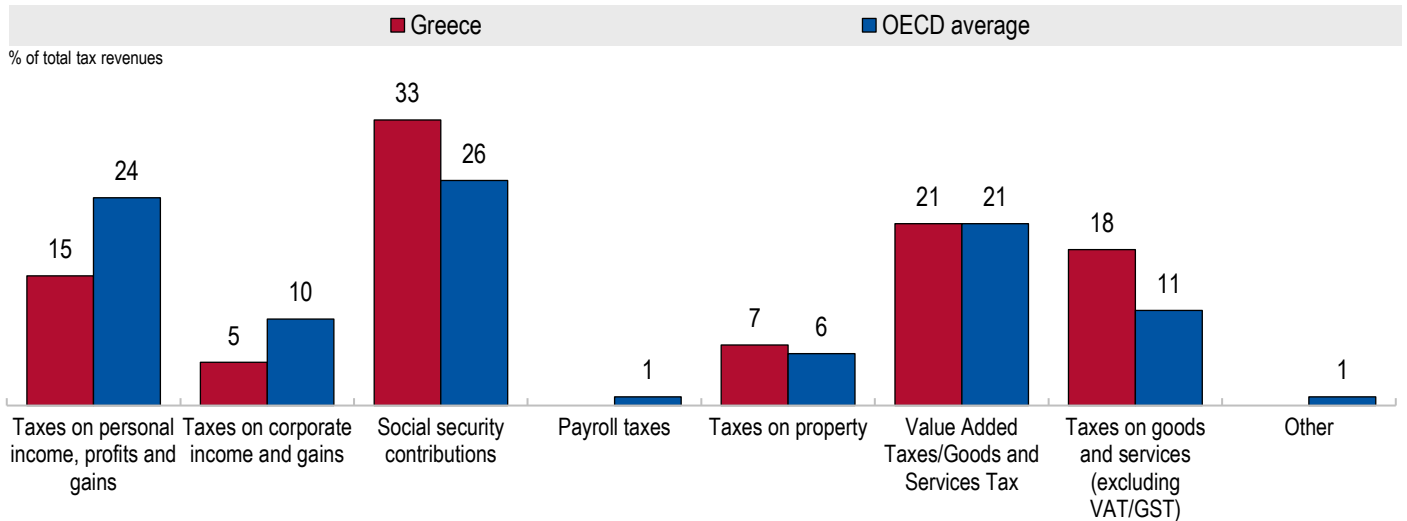
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average, 2021

The structure of tax receipts in Greece compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Greece is characterised by:

- » Higher revenues from social security contributions; property taxes; and goods & services taxes (excluding VAT/GST).
- » Equal to the OECD average from value-added taxes.
- » A lower proportion of revenues from taxes on personal income, profits & gains and taxes on corporate income & gains.
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Greece			Position in OECD		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	13 111	14 781	+ 1 670	20	21	+ 1	34th	36th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	10 447	10 833	+ 386	16	15	- 1	29th	29th	-
<i>Corporate income and gains</i>	1 999	3 245	+ 1 246	3	5	+ 2	37th	35th	+ 2
Social security contributions	21 352	23 417	+ 2 065	33	33	-	12th	13th	- 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	5 041	5 290	+ 249	8	7	- 1	13th	13th	-
Taxes on goods and services	24 749	28 014	+ 3 265	39	39	-	7th	7th	-
<i>of which VAT</i>	12 925	14 942	+ 2 017	20	21	+ 1	21st	19th	+ 2
Other	255	284	+ 29	-	-	-	23rd	23rd	-
<b>TOTAL</b>	<b>64 253</b>	<b>71 502</b>	<b>+ 7 249</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

## Contacts

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