

## TAX LEVELS AND TAX STRUCTURES, 1990-2021

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

	2000	2005	2010	2015	2016	2017	2018	2019	2020	2021
Armenia	..	..	15.1	1.0	1.2	1.4	1.4	1.3	1.8	2.7
Australia <sup>1</sup>	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	..	..	..	..	..	..	..	..	..	..
China <sup>2</sup>	..	..	..	..	..	..	..	27.5	24.2	28.6
Cook Islands	..	0.0	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	0.0
Georgia	16.2	17.8	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Indonesia <sup>3</sup>	..	..	..	0.6	3.2	3.4	3.6	4.3	5.9	5.3
Japan <sup>1</sup>	35.2	36.9	41.1	39.4	40.4	39.9	40.2	41.1	40.4	..
Kazakhstan	0.0	0.7	2.5	3.8	3.8	3.4	3.2	3.2	5.3	5.5
Kyrgyzstan	..	..	..	..	..	..	..	..	..	..
Korea <sup>1</sup>	16.7	21.2	23.3	26.6	26.2	25.7	25.4	26.7	28.0	26.2
Lao PDR	..	..	..	..	..	..	..	..	..	..
Malaysia <sup>4</sup>	2.0	1.6	1.8	1.7	1.8	1.9	2.4	2.5	3.1	2.9
Maldives	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Mongolia	..	..	13.1	22.0	23.2	21.0	20.1	19.8	18.7	20.3
Nauru	..	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0
New Zealand <sup>1</sup>	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	0.0
Papua New Guinea	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Philippines	13.1	12.5	12.6	14.1	14.0	13.4	13.6	14.3	15.7	16.1
Samoa	..	0.0	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	0.0
Solomon Islands <sup>5</sup>	..	..	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Thailand	3.7	4.9	7.1	5.6	5.6	5.7	5.7	5.9	5.8	4.1
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	0.0
Viet Nam <sup>6</sup>	..	..	14.8	23.1	24.8	25.1	25.8	27.9	30.5	28.0
Africa (31) average <sup>7</sup>	..	..	7.0	7.3	7.4	7.6	7.3	7.3	8.1	..
Asia-Pacific (29) average <sup>8</sup>	..	..	6.0	5.5	5.8	5.6	5.7	6.7	6.9	6.9
LAC average <sup>9</sup>	15.5	14.5	15.8	16.9	16.9	17.3	17.2	17.4	18.5	17.0
OECD average <sup>1,10</sup>	24.9	25.0	26.6	25.9	25.9	25.8	25.9	25.9	26.6	..

.. 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 (2022), *Revenue Statistics 2022*.
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 after 2014 and are deemed negligible in earlier years. SSCs in Indonesia include contributions from Death Benefit (JK), Work Accident Insurance (JKK), Pension Insurance (JP), Unemployment Insurance (JKP) 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.
5. The social security contributions in the Solomon Islands are zero 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 31 African countries included in the publication *Revenue Statistics in Africa 2022*.
8. Represents an unweighted average of the 29 Asian and Pacific economies in this publication, excluding Bangladesh due to data availability. The Asia-Pacific (29) 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 and in China where SSC data are not available before 2019. The Asia-Pacific (29) 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 25 Latin American and Caribbean (LAC) countries included in the publication *Revenue Statistics in Latin America and the Caribbean 2023*.
10. Represents an unweighted average for the 38 OECD member countries included in the publication *Revenue Statistics 2022*.