

## Public Finance and Employment: Kinds of Revenue

### ■Data source(s) used

OECD, National Accounts

### ■Unit of measure used

National currency; current prices. Expressed in millions.

### ■Classification(s) used

OECD National Account Statistics are based on the System of National of Accounts (SNA), a set of internationally agreed concepts, definitions, classifications and rules for national accounting. Using SNA terminology, general government revenue consists of central, state and local governments, and social security funds. State government is only applicable to the nine OECD member countries that are federal states: Australia, Austria, Belgium, Canada, Germany, Mexico, Spain (considered a de facto federal state in the National Accounts data), Switzerland and the United States.

### ■Other comments

Revenues encompass social contributions (e.g. contributions for pensions, health and social security), taxes other than social contributions (e.g. taxes on consumption, income, wealth, property and capital), and grants and other revenues. Grants can be from foreign governments, international organizations or other general government units. Other revenues include sales, fees, property income and subsidies. The aggregates presented (taxes other than social contributions, social contributions, and grants and other revenues) are not directly available in the OECD National Accounts, and were constructed using sub-account line items.

### ■Recommended uses and limitations

Social security funds are included in central government revenues in New Zealand, Norway, the United Kingdom and the United States.