Les taux d'imposition implicite du travail, du capital,

de la consommation et des transferts sociaux.

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Abstract

Tax burden indicators consist in macro and micro indicators. The most well known indicator is the "Tax-GDP ratio" computed on a yearly basis by the OECD and EUROSTAT. In this paper, we use implicit tax rates to assess the taxation of labour, capital, consumption and social benefits. Implicit tax rates consist in macro-economic indicators based on national accounts, complemented by data's from tax statistics that enable a split of the revenue from PIT into income tax on wages, income from self-employment, capital and social benefits. This paper updates previous work on implicit tax rates in Belgium and in the EU countries.
Implicit tax rates are useful to explain why the "Tax/GDP ratio" went up during the 1999-2002 period while the tax policy stance was a lowering of the tax burden. Changes in the structure of GDP turned the decreasing trend in the taxation of labour and the increasing trend of the taxation of capital – largely driven by cyclical effects – into an increase of the Tax/GDP ratio. The decomposition of the implicit tax rate on capital highlights a downward trend of the taxation of income from household savings.

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