

DEPARTMENT OF THE TREASURY
OFFICE OF RESEARCH AND STATISTICS

NATIONAL INCOME, TOTAL NATIONAL TAX REVENUES ON RESIDENTS, AND TOTAL NATIONAL TAX REVENUES
AS A PERCENT OF NATIONAL INCOME, 1950, 1951 AND 1952 ^{A/}

(EXPRESSED IN TERMS OF MILLIONS OF U. S. DOLLARS)

GOVERNMENT	NATIONAL INCOME			TOTAL NATIONAL TAX REVENUES ON RESIDENTS ^{B/}			NATIONAL TAX REVENUES AS A PERCENT OF NATIONAL INCOME		
	1950	1951	1952	1950	1951	1952	1950	1951	1952
PUERTO RICO ^{C/}	674	782	892	95	102	107	14.1	13.0	12.0
UNITED STATES	239,170	277,554	291,629	39,881	51,740	66,196	16.7	18.6	22.7
CANADA	14,555	17,229	18,307	2,323	2,785	3,710	16.0	16.2	20.2
<u>LATIN AMERICAN AREAS:</u>									
ARGENTINA	--	5,141 ^{D/}	--	281	268 ^{E/}	261 ^{E/}	--	5.2	--
BOLIVIA	508	--	--	--	--	--	--	--	--
BRAZIL	10,897	12,340	--	950	1,350	1,251 ^{E/}	8.7	10.9	--
CHILE	13,430	--	--	1,874	2,637	3,334 ^{E/}	14.0	--	--
COLOMBIA	5,547	--	--	451	585	250 ^{E/}	8.1	--	--
COSTA RICA	--	--	--	97	112	157	--	--	--
CUBA	1,661	1,971	--	--	--	--	--	--	--
EL SALVADOR	--	--	--	33	40 ^{E/}	47 ^{E/}	--	--	--
GUATEMALA ^{E/}	464	522	--	--	41	47 ^{E/}	--	7.8	--
HAITI	--	200 ^{E/}	--	20	22	22 ^{E/}	--	11.2	--
HONDURAS	166	180	--	7	5 ^{E/}	6 ^{E/}	4.4	2.7	--
MEXICO	30,000	42,000	47,000	2,919	--	--	9.7	--	--
PANAMA	237	--	--	21	23	27	8.8	--	--
PERU ^{G/}	3,356	4,063	--	454	452 ^{E/}	614 ^{E/}	13.5	11.1	--
VENEZUELA	2,122	2,148	--	342	329	431 ^{E/}	16.1	15.3	--
<u>EUROPEAN AREAS:</u>									
NETHERLANDS	4,101	4,459	4,619	1,155	1,413	1,329	28.2	31.7	28.8
ENGLAND	29,862	31,875	38,214	10,323	10,448	11,716	34.6	32.8	30.7
FRANCE	20,350	25,950	29,113	5,010	6,340	7,810	24.6	24.4	26.8
ITALY	10,590	12,390	12,979	1,630	1,901	2,050	15.4	15.3	15.8
NORWAY	1,806	2,171	2,323	357	405	488	19.8	18.6	21.0
SWEDEN	5,754	7,110	7,576	1,001	1,111	1,478	17.4	15.6	19.5

NOTE: ^{E/} ESTIMATED TAX REVENUES.

^{A/} WHERE DATA IS AVAILABLE.

^{B/} IN GENERAL THE DATA REFER TO NATIONAL GOVERNMENT ONLY, AND EXCLUDE DATA FOR LOCAL GOVERNMENTS. LOCAL GOVERNMENTS HAVE REVENUE SOURCES IN THE FORM OF LOCAL RATES AND/OR THEY RECEIVE GRANTS OR PAYMENTS FROM THE CENTRAL GOVERNMENT. IN CERTAIN OF THESE NATIONS THE CENTRAL GOVERNMENT COLLECTS ALL OF THE TAXES THEREBY CREATING DEPENDENCY OF LOCAL GOVERNMENTS ON CENTRAL GOVERNMENTS FUNDS. SOCIAL INSURANCE TAXES ARE EXCLUDED.

^{C/} INCLUDES ONLY COMMONWEALTH AND NOT MUNICIPALLY IMPOSED TAX REVENUES FOR COMPARABILITY WITH OTHER GOVERNMENTS LISTED. CF. FOOTNOTE ^{B/}. TAXES COLLECTED BY THE COMMONWEALTH FOR THE MUNICIPALITIES ARE INCLUDED IN ABOVE AMOUNTS. EXCLUDED ARE THE 29 PERCENT WITHHOLDING TAX ON INTEREST AND DIVIDENDS OF NON RESIDENTS, U. S. EXCISE TAXES ON OFFSHORE SHIPMENTS, AND SOCIAL INSURANCE TAXES

^{D/} NATIONAL INCOME FIGURE FOR 1951 IS AN UNOFFICIAL ESTIMATE.

^{E/} GROSS NATIONAL PRODUCT AT MARKET PRICES.

^{F/} TENTATIVE ESTIMATE.

^{G/} EXCLUDING NET INCOME FROM ABROAD.

SOURCE: CORRESPONDENCE WITH THE STATISTICAL OFFICE, UNITED NATIONS; THE UNITED NATIONS STATISTICAL YEARBOOK, 1952; INTERNATIONAL MONETARY FUND, INTERNATIONAL FINANCIAL STATISTICS; U. S. DEPARTMENT OF COMMERCE, STATISTICAL ABSTRACT OF THE UNITED STATES, 1952. THE AUTHOR ASSUMES RESPONSIBILITY FOR CALCULATING THE INTERNALLY-IMPOSED TAX REVENUES IN EACH GOVERNMENT AND FOR TRANSPOSING THE SEPARATE MONETARY UNITS IN U. S. DOLLAR TERMS.

Office of Research and Statistics
Department of the Treasury

TOTAL COMMONWEALTH-MUNICIPAL TAX BURDEN IN
DOLLARS AND AS A PERCENT OF COMMONWEALTH NET INCOME, FISCAL
YEARS, 1940 - 1953

FISCAL YEAR	TOTAL COMMON-WEALTH TAXES INCLUDING EMPLOYMENT SECURITY TAXES A/	TOTAL COMMON-WEALTH TAXES EXCLUDING EMPLOYMENT SECURITY TAXES B/	COMMON-WEALTH NET INCOME	TOTAL COMMONWEALTH MUNICIPAL TAXES INCLUDING TRUST FUNDS AS % OF COMMONWEALTH NET INCOME	TOTAL COMMONWEALTH MUNICIPAL TAXES EXCLUDING TRUST FUNDS AS % OF COMMONWEALTH NET INCOME
1940	29.8	28.7	227.8	13	13
1941	31.8	30.7	278.2	11	11
1942	40.4	40.1	359.0	11	11
1943	49.7	45.3	435.5	11	10
1944	61.1	57.5	477.4	13	12
1945	59.1	56.3	553.5	11	10
1946	74.1	69.4	565.0	13	12
1947	82.6	76.0	612.4	13	12
1948	98.5	92.3	616.6	16	15
1949	97.7	88.1	651.7	15	14
1950	111.2	99.9	674.1	16	15
1951	119.5	104.7	781.6	15	13
1952	127.6	109.4	890.6	14	12
1953	145.4	125.0	960.3	15	13

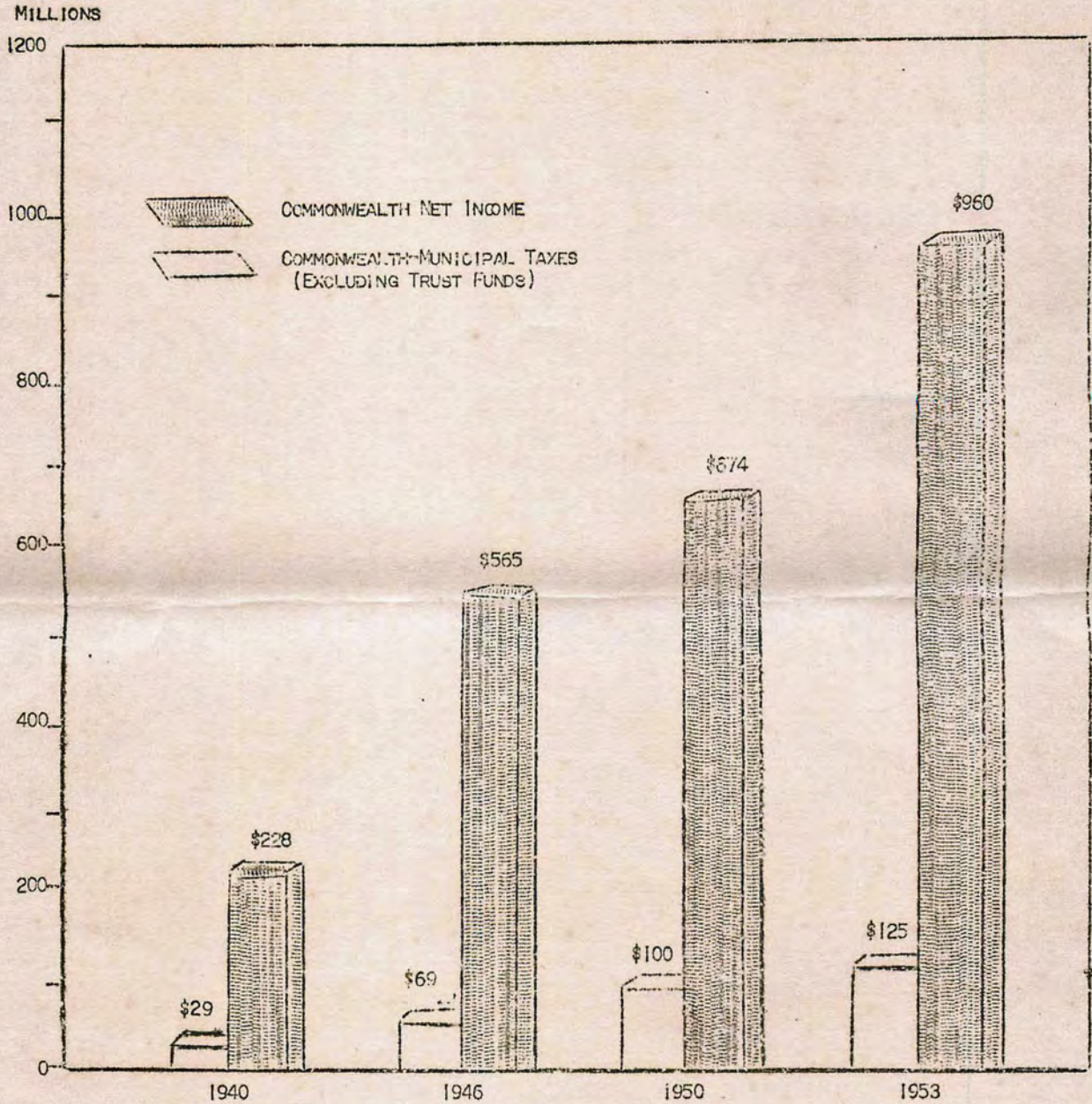
A/ INCLUDES THE FOLLOWING SOURCES: PROPERTY TAX, INCOME TAX, INHERITANCE AND GIFT TAX, EXCISE TAXES, LICENSES, LOTTERY PROCEEDS, CUSTOMS DUTIES, AND WORKMEN'S COMPENSATION AND EMPLOYMENT SECURITY FUNDS. EXCLUDES TAXES ON OFF-SHORE SHIPMENTS, THE 29 PERCENT WITHHOLDING TAX ON INTEREST AND DIVIDENDS ON NON-RESIDENTS, AND IRRIGATION TAXES COLLECTED FOR PUBLIC SERVICE ENTERPRISES BY THE TREASURY.

B/ SAME AS FOOTNOTE (A) WITH THE EXCEPTION OF EXCLUDING WORKMEN'S COMPENSATION AND EMPLOYMENT SECURITY FUNDS IN ADDITION TO THE THREE REVENUE SOURCES EXCLUDED ABOVE IN FOOTNOTE (A).

SOURCE: ANNUAL REPORTS OF THE SECRETARY OF THE TREASURY AND UNPUBLISHED TREASURY DATA.

Office of Research and Statistics
Department of the Treasury

Relationship of Commonwealth-Municipal Tax Revenue^{A/} and
Commonwealth Net Income, Selected Fiscal Years



^{A/} INCLUDES ONLY TAXES IMPOSED ON RESIDENTS OF PLETCO RICO.
SOURCE: ANNUAL REPORTS OF THE SECRETARY OF THE TREASURY AND UNPUBLISHED TREASURY DATA.

Office of Research and Statistics
Department of the Treasury

PER CAPITA NET INCOME, AND TOTAL PER-CAPITA COMMONWEALTH AND MUNICIPAL
TAXES IN DOLLARS AND AS PERCENTS OF PER CAPITA
NET INCOME, FISCAL YEARS, 1940-1953

FISCAL YEAR	PER CAPITA NET INCOME (DOLLARS)	TOTAL PER CAPITA TAXES ^{A/} (DOLLARS)	TOTAL PER CAPITA TAXES AS A PERCENT OF PER CAPITA NET INCOME
1940	122	16	13
1941	147	17	12
1942	186	21	11
1943	221	25	11
1944	293	30	10
1945	272	29	11
1946	274	36	13
1947	292	39	13
1948	289	46	16
1949	301	45	15
1950	307	50	16
1951	351	53	15
1952	399	56	14
1953	432	65	15

^{A/} EXCLUDING THE 29 PERCENT WITHHOLDING TAX, TAXES ON OFFSHORE SHIPMENTS AND IRRIGATION TAXES COLLECTED FOR PUBLIC SERVICE ENTERPRISES BY THE DEPARTMENT OF THE TREASURY.

SOURCE: ANNUAL REPORTS OF THE SECRETARY OF THE TREASURY AND UNPUBLISHED TREASURY DATA.