

Appendix B - Data

Country	Time Frame	Definition of Tax Revenues (T) and Government Consumption (G)	Source
Australia	1989-2015	$T = CR - transfers$ $G = CD - transfers$	OECD - Economic Outlook No.99
Austria	2001-2015	$T = TR - D4REC - D62PAY - D7PAY - D9PAY$ $G = TE - D4PAY - D62PAY - D7PAY - D9PAY$	Statistik Austria (STAT)
Belgium	1999-2015	$T = TR - D4REC - D62PAY - D7PAY$ $G = TE - D4PAY - D62PAY - D7PAY$	National Bank of Belgium (NBB)
Canada	1970-2015	$T = CR - transfers$ $G = CD - transfers$	OECD - Economic Outlook No.99
Denmark	1999-2015	$T = TR - D4REC - D6PAY - D7PAY - D9PAY$ $G = TE - D4PAY - D6PAY - D7PAY - D9PAY$	StatBank Denmark
Germany	1970-2015	$T = TR - D62PAY$ $G = TE - D62PAY$	Federal Statistical Office (Destatis)
France	1970-2015	$T = D211 + D212 + D214 + D6REC + D51 + D59$ $G = P3 + P5 + D1 + D3$	French Institute of Statistics (Insee)
Finland	1999-2015	$T = TR - D4REC - D62PAY - D7PAY - D9PAY$ $G = TE - D4PAY - D62PAY - D7PAY - D9PAY$	Statistics Finland (Tilastokeskus)
Italy	1999-2015	$T = TR - D4REC - D62PAY - D7PAY - D9PAY$ $G = TE - D4PAY - D62PAY - D7PAY - D9PAY$	Istituto Nazionale di Statistica (ISTAT)
Ireland	2000-2015	$T = TR - D4REC - D62PAY - D632PAY - D7PAY$ $G = TE - D4PAY - D62PAY - D632PAY - D7PAY$	Central Statistics Office (CSO)
Japan	1970-2015	$T = CR - transfers$ $G = CD - transfers$	OECD - Economic Outlook No.99

Netherlands	1999-2015	$T = TR - D6PAY$ $G = TE - D6PAY$	Statistics Netherlands (CBS)
Norway	2002-2015	$T = TR - D4REC - D62PAY - D7PAY - D9PAY$ $G = TE - D4PAY - D62PAY - D7PAY - D9PAY$	Statistics Norway (SSB)
Portugal	1999-2015	$T = D2 + D5 + D6REC + D7REC + D9REC - D62PAY - D7PAY - D9PAY$ $G = P3 + P5 + D1 + D3$	Instituto Nacional de Estatística (INE.pt)
Spain	1999-2015	$T = D2 + D5 + D6REC + D7REC + D9REC - D62PAY - D7PAY - D9PAY$ $G = P3 + P5 + D1 + D3$	Instituto Nacional de Estadística (INE.es)
Sweden	1987-2015	$T = TR - D4REC - D62PAY - D7PAY - D9PAY$ $G = TE - D4PAY - D62PAY - D7PAY - D9PAY$	Statistics Sweden (CBS)
Switzerland	1990-2013	$T = TR - D4REC - D6PAY - D7PAY$ $G = TE - D4PAY - D6PAY - D7PAY$	Swiss Federal Statistical Office (BFS)
UK	1970-2015	$T = CR - transfers$ $G = CD - transfers$	OECD - Economic Outlook No.99
USA	1955-2015	$T = CR - transfers$ $G = Government\ consumption + gross\ investment$	Bureau of Economic Analysis (BEA)

TR: Total General Government Revenue

TE: Total General Government Expenditure

P3: Final consumption expenditure

P5: Gross Capital Formation

D1: Compensation of Employees

D3: Subsidies

D2: D211: VAT

D212: Taxes on imports

D214: Other taxes on products

D4REC: Capital income receipts

D4PAY: Interest payments

D5: D51: Taxes on labor and capital income

D59: Miscellaneous direct taxes

D6: Total social benefits

D62: Social benefits paid in cash

D7: Current transfers

D9: Capital transfers

CD: Current Receipts (excluding gross interest receipts)

CD: Current Disbursements (excluding gross interest payments)

transfers: Social Benefits, Capital transfers and other capital payments paid by general government