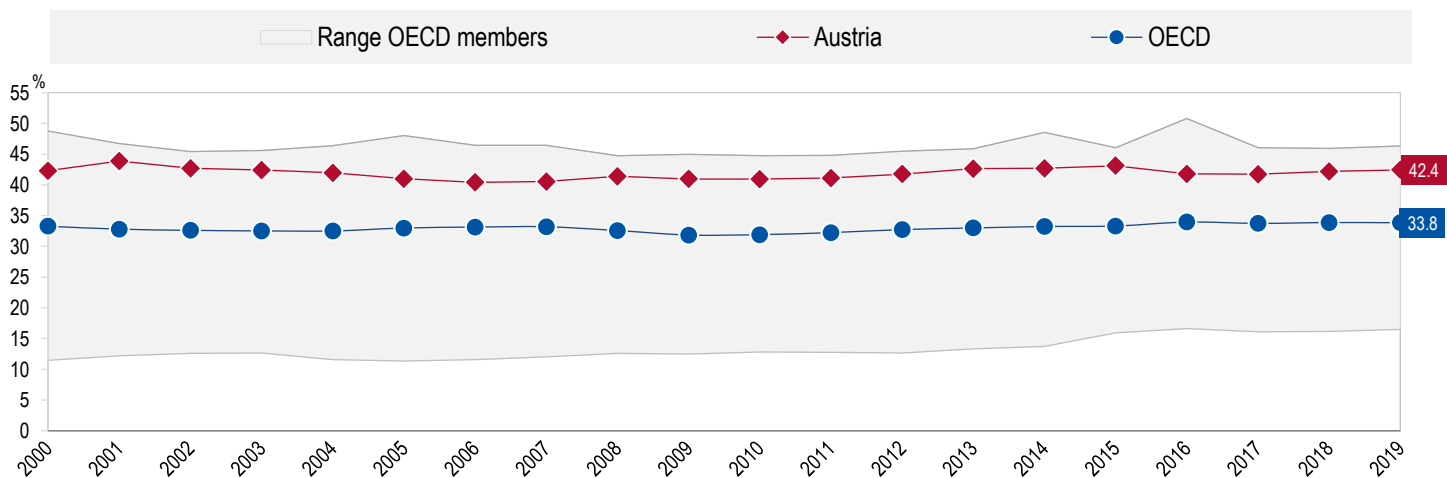


# Revenue Statistics 2020 - Austria

## Tax-to-GDP ratio

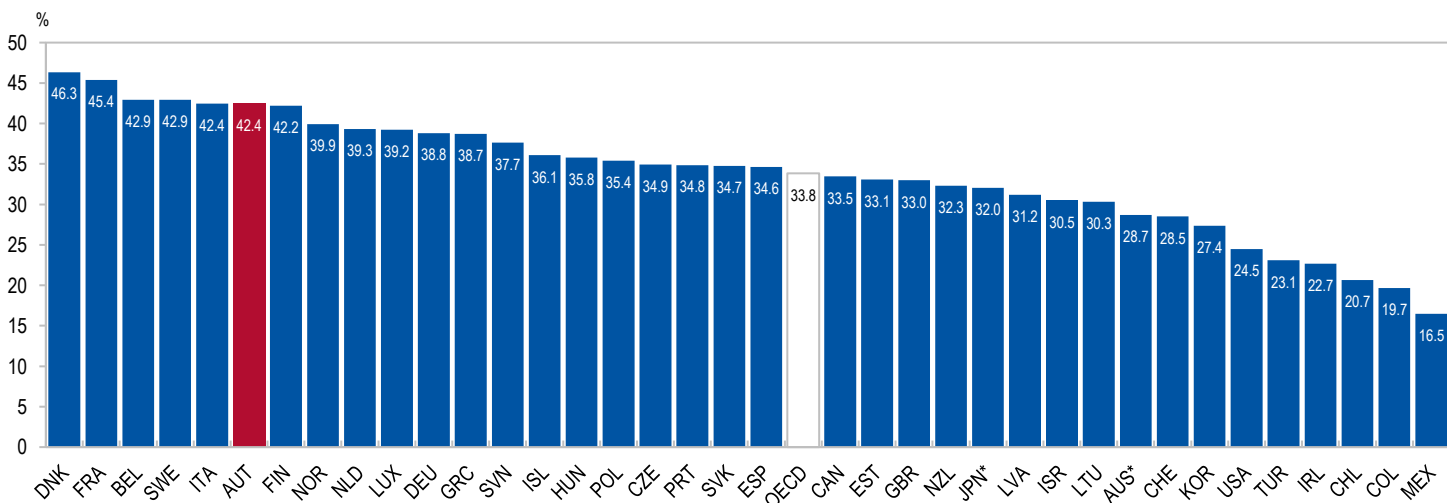
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Austria increased by 0.2 percentage points from 42.2% in 2018 to 42.4% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Austria has increased from 42.3% in 2000 to 42.4% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in Austria was 43.9% in 2001, with the lowest being 40.4% in 2006.



### Tax-to-GDP ratio compared to the OECD, 2019

Austria ranked 6th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Austria had a tax-to-GDP ratio of 42.4% compared with the OECD average of 33.8%. In 2018, Austria was also ranked 6th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



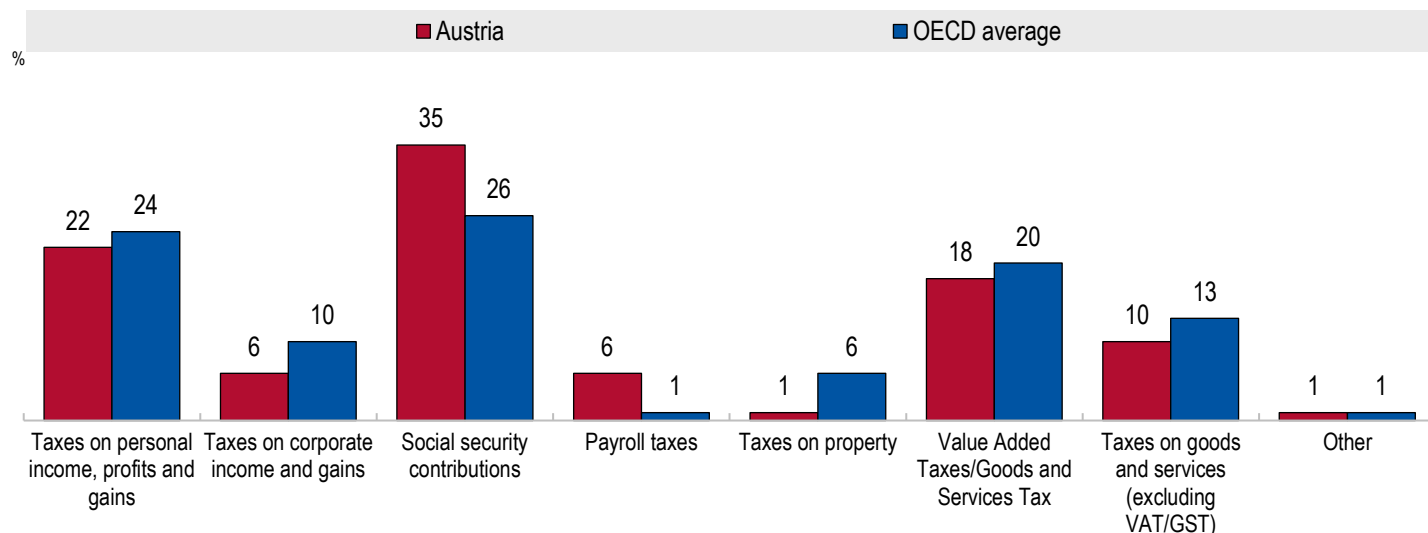
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average, 2018

The structure of tax receipts in Austria compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Austria is characterised by:

- » Higher revenues from social security contributions and payroll taxes.
- » A lower proportion of revenues from taxes on personal income, profits & gains; taxes on corporate income & gains; property taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).

### Tax structure

	Tax Revenues in national currency			Tax structure in Austria			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	43 735	47 758	+ 4 023	28	29	+ 1	25th	24th	+ 1
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	33 523	36 194	+ 2 671	22	22	-	18th	17th	+ 1
<i>Corporate income and gains</i>	9 121	10 440	+ 1 319	6	6	-	26th	25th	+ 1
Social security contributions	53 918	56 624	+ 2 706	35	35	-	10th	11th	- 1
Payroll taxes	10 245	10 416	+ 171	7	6	- 1	2nd	2nd	-
Taxes on property	1 942	2 100	+ 158	1	1	-	34th	34th	-
Taxes on goods and services	43 989	45 143	+ 1 154	28	28	-	26th	27th	- 1
<i>of which VAT</i>	28 312	29 324	+ 1 012	18	18	-	26th	26th	-
Other	1 264	1 237	- 27	1	1	-	10th	12th	- 2
<b>TOTAL</b>	<b>154 624</b>	<b>162 818</b>	<b>+ 8 193</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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