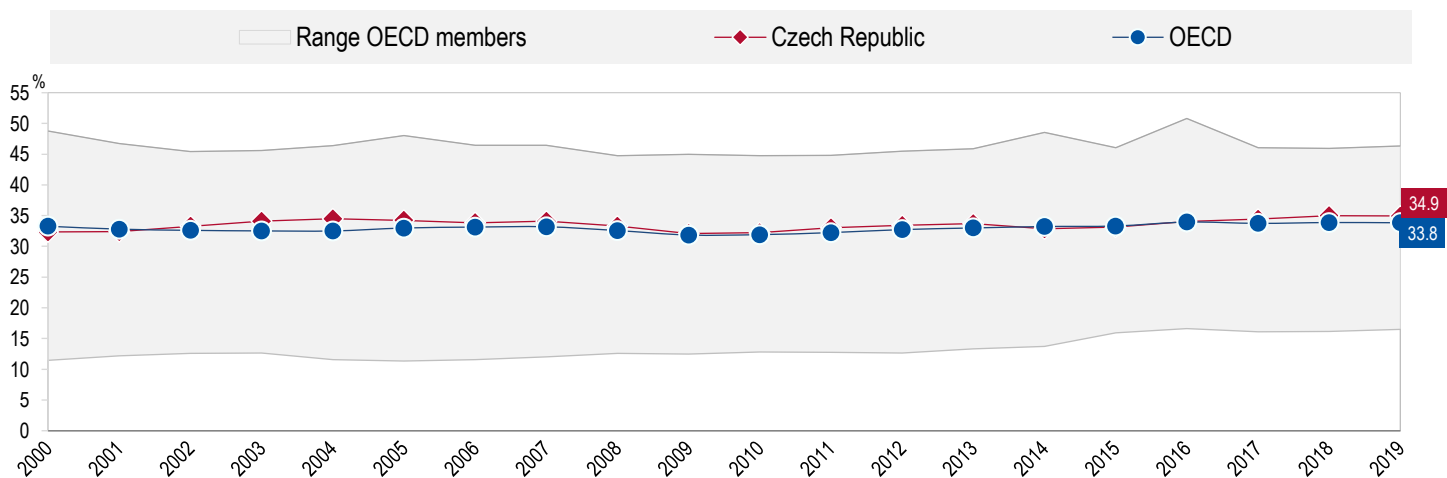


# Revenue Statistics 2020 - the Czech Republic

## Tax-to-GDP ratio

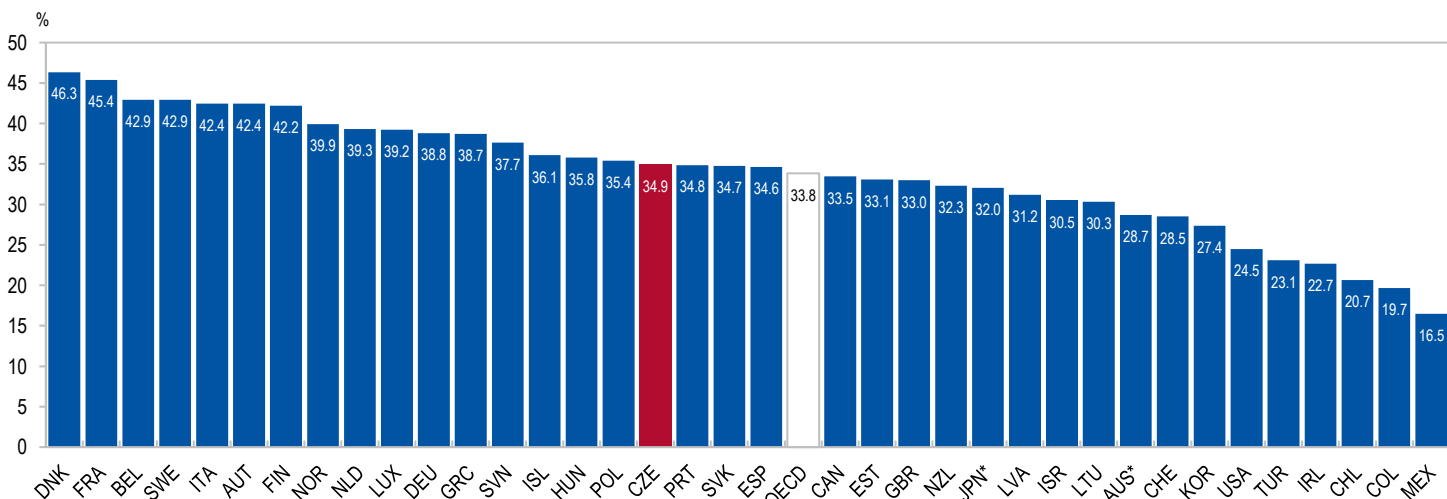
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Czech Republic decreased by 0.1 percentage point from 35.0% in 2018 to 34.9% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in the Czech Republic has increased from 32.3% in 2000 to 34.9% 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 the Czech Republic was 35.0% in 2018, with the lowest being 32.1% in 2009.



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

The Czech Republic ranked 17th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, the Czech Republic had a tax-to-GDP ratio of 34.9% compared with the OECD average of 33.8%. In 2018, the Czech Republic was also ranked 17th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



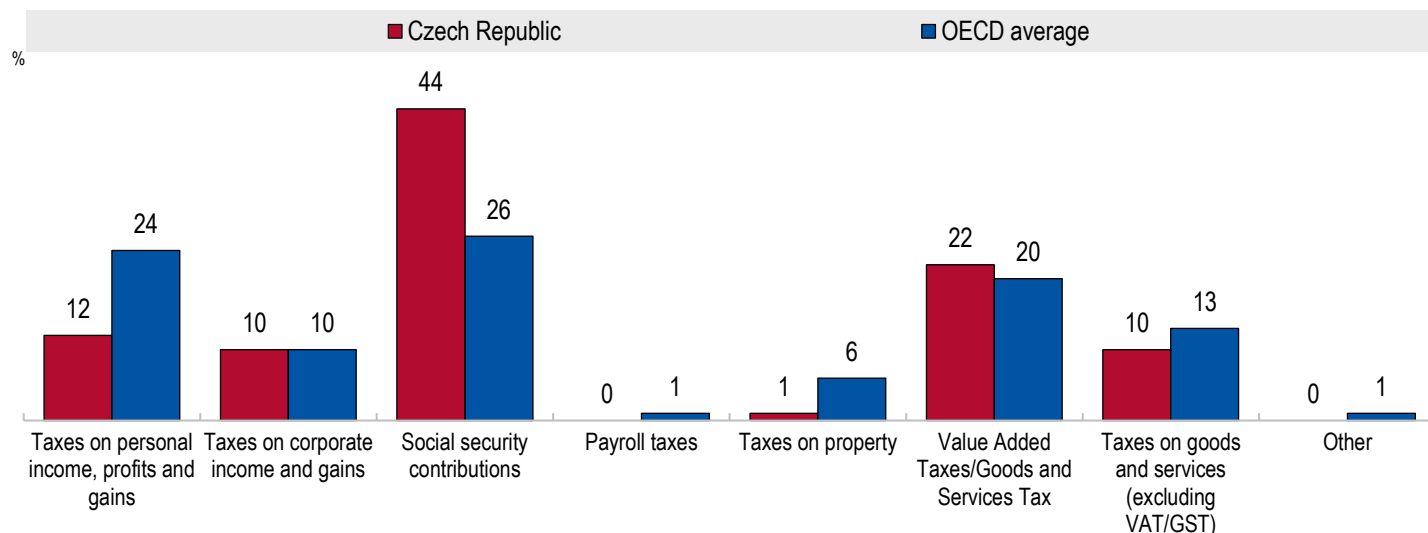
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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 the Czech Republic compared with the OECD average is shown in the figure below.



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

- » Substantially higher revenues from social security contributions, and higher revenues from value-added taxes.
- » Equal to the OECD average from taxes on corporate income & gains.
- » A lower proportion of revenues from property taxes and goods & services taxes (excluding VAT/GST), and substantially lower revenues from taxes on personal income, profits & gains.
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in the Czech Republic			Position in OECD <sup>2</sup>		
	Czech Koruna, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	390 566	426 988	+ 36 422	22	23	+ 1	30th	32nd	- 2
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	202 244	230 973	+ 28 728	11	12	+ 1	34th	34th	-
<i>Corporate income and gains</i>	188 322	196 015	+ 7 693	11	10	- 1	13th	14th	- 1
Social security contributions	757 183	829 702	+ 72 519	43	44	+ 1	1st	1st	-
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	23 850	24 618	+ 768	1	1	-	33rd	33rd	-
Taxes on goods and services	587 544	610 830	+ 23 286	33	32	- 1	17th	20th	- 3
<i>of which VAT</i>	387 537	408 538	+ 21 002	22	22	-	14th	14th	-
Other	9 175	8 554	- 620	1	-	- 1	17th	21st	- 4
<b>TOTAL</b>	<b>1 760 047</b>	<b>1 892 396</b>	<b>+ 132 349</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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