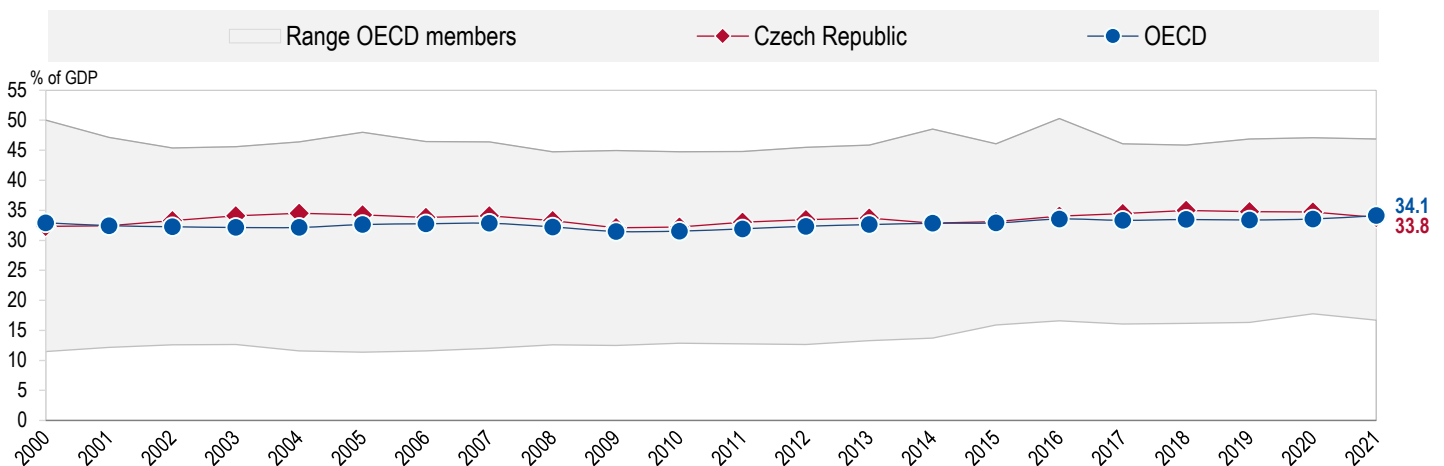


Revenue Statistics 2022 - the Czech Republic

Tax-to-GDP ratio

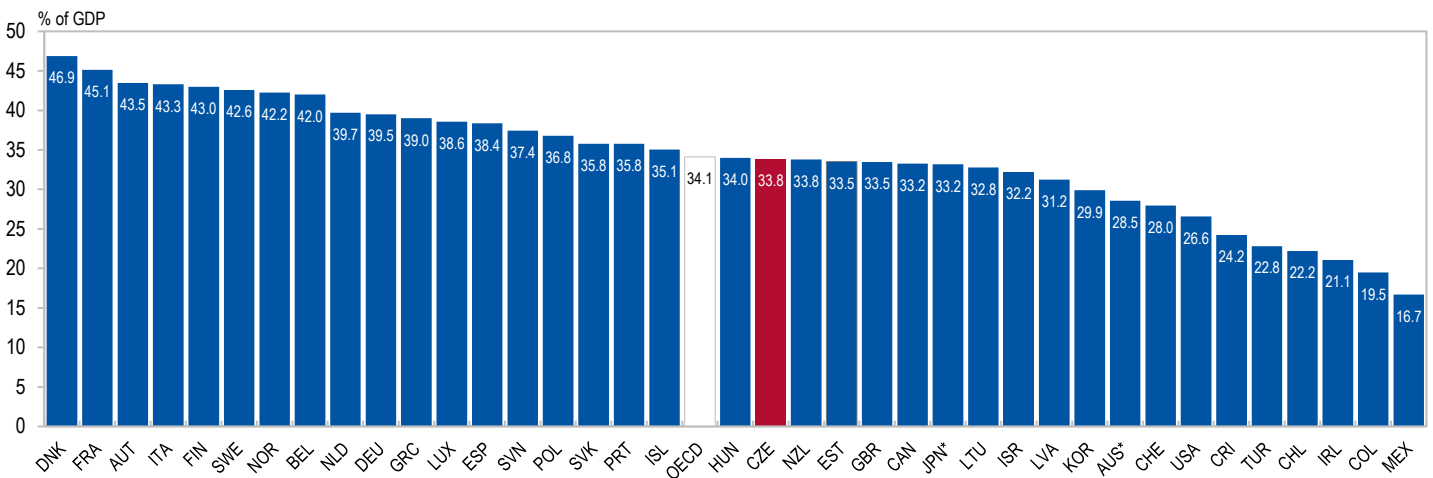
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Czech Republic decreased by 0.9 percentage points from 34.7% in 2020 to 33.8% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in the Czech Republic has increased from 32.3% in 2000 to 33.8% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). 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, 2021

The Czech Republic ranked 20th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, the Czech Republic had a tax-to-GDP ratio of 33.8% compared with the OECD average of 34.1%. In 2020, the Czech Republic was also ranked 20th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

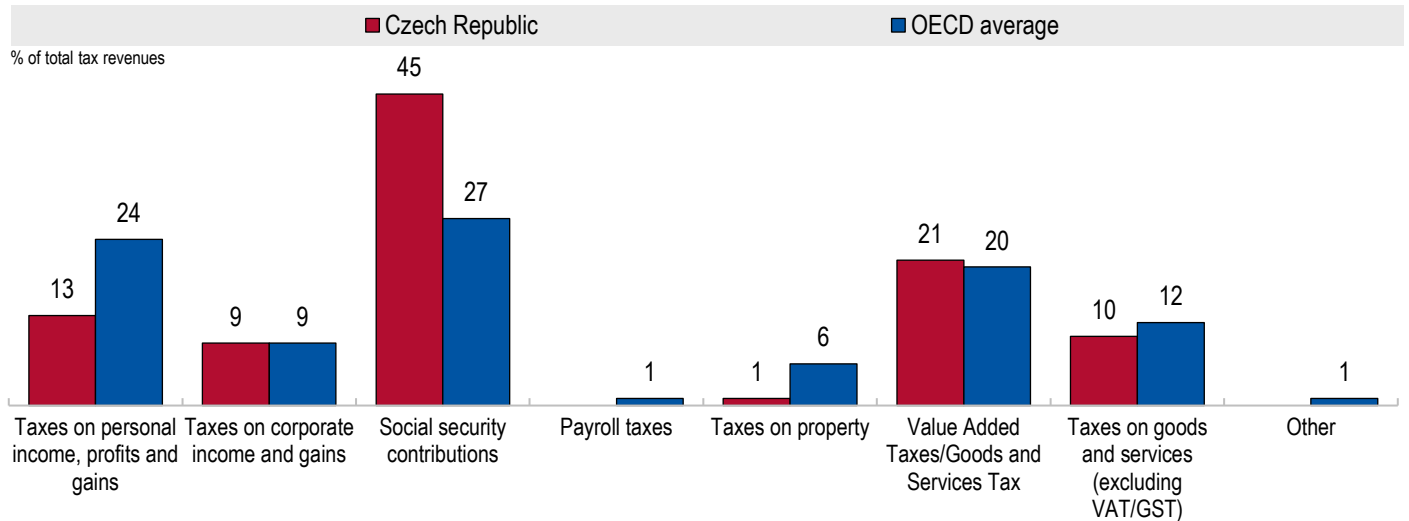
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2020

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 ²		
	Czech Koruna, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	458 786	453 244	- 5 542	23	23	-	30th	30th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	255 670	266 628	+ 10 958	13	13	-	34th	33rd	+ 1
<i>Corporate income and gains</i>	203 116	186 617	- 16 500	10	9	- 1	14th	12th	+ 2
Social security contributions	889 237	901 670	+ 12 433	44	45	+ 1	1st	1st	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	24 080	11 615	- 12 465	1	1	-	35th	38th	- 3
Taxes on goods and services	641 867	615 888	- 25 980	32	31	- 1	20th	21st	- 1
<i>of which VAT</i>	435 463	422 479	- 12 984	22	21	- 1	15th	16th	- 1
Other	8 991	8 247	- 744	-	-	-	21st	21st	-
TOTAL	2 014 190	1 982 587	- 31 603	100	100	-	-	-	-

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

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

Source: OECD Revenue Statistics 2022

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