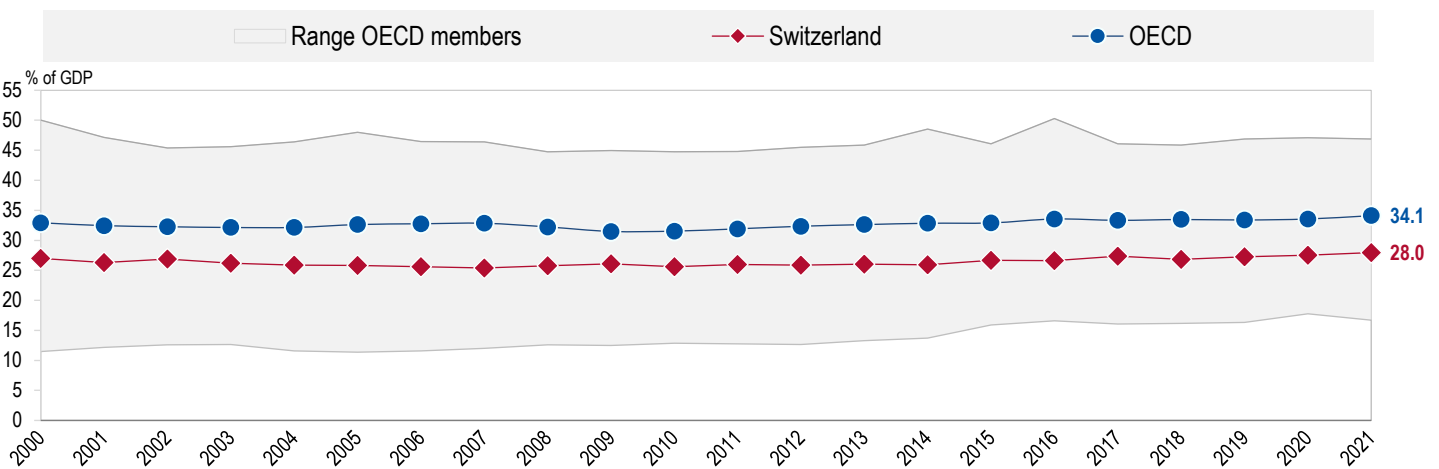


Revenue Statistics 2022 - Switzerland

Tax-to-GDP ratio

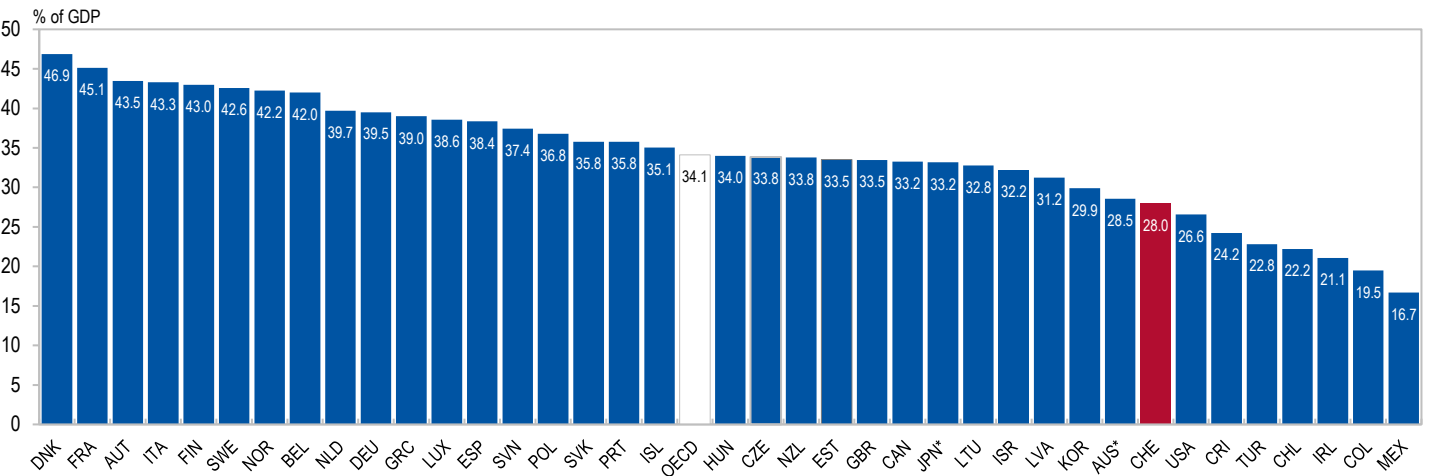
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Switzerland increased by 0.4 percentage points from 27.5% in 2020 to 28.0% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Switzerland has increased from 27.0% in 2000 to 28.0% 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 Switzerland was 28.0% in 2021, with the lowest being 25.4% in 2007.



Tax-to-GDP ratio compared to the OECD, 2021

Switzerland ranked 31st¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Switzerland had a tax-to-GDP ratio of 28.0% compared with the OECD average of 34.1%. In 2020, Switzerland was also ranked 31st 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.

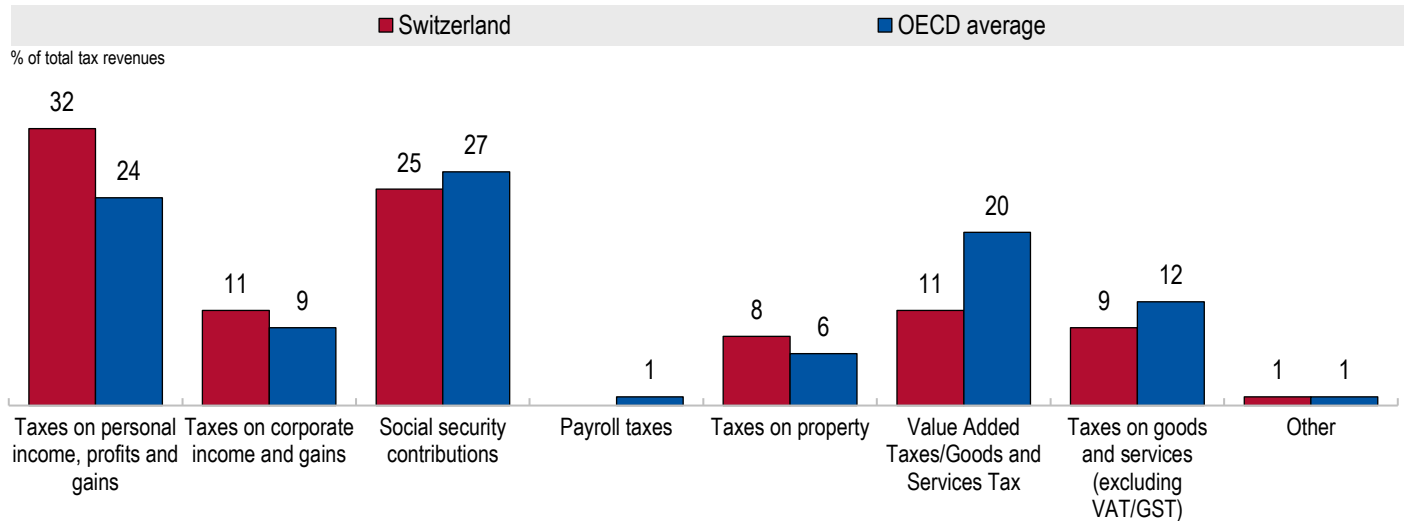
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 Switzerland compared with the OECD average is shown in the figure below.



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

- » Higher revenues from taxes on personal income, profits & gains; taxes on corporate income & gains; and property taxes.
- » A lower proportion of revenues from social security contributions; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

Tax structure

| | Tax Revenues in national currency | | | Tax structure in Switzerland | | | Position in OECD ² | | |
|---|-----------------------------------|----------------|----------------|------------------------------|------------|----------|-------------------------------|----------|----------|
| | Swiss Franc, millions | | | % | | | | | |
| | 2019 | 2020 | Δ | 2019 | 2020 | Δ | 2019 | 2020 | Δ |
| Taxes on income, profits and capital gains ¹ | 95 529 | 89 855 | - 5 674 | 48 | 46 | - 2 | 6th | 7th | - 1 |
| <i>of which</i> | | | | | | | | | |
| <i>Personal income, profits and gains</i> | 60 794 | 62 392 | + 1 598 | 31 | 32 | + 1 | 8th | 8th | - |
| <i>Corporate income and gains</i> | 22 191 | 21 398 | - 793 | 11 | 11 | - | 13th | 11th | + 2 |
| Social security contributions | 47 077 | 48 917 | + 1 839 | 24 | 25 | + 1 | 26th | 25th | + 1 |
| Payroll taxes | - | - | - | - | - | - | 30th | 30th | - |
| Taxes on property | 15 215 | 15 730 | + 516 | 8 | 8 | - | 13th | 10th | + 3 |
| Taxes on goods and services | 39 456 | 38 891 | - 565 | 20 | 20 | - | 36th | 37th | - 1 |
| <i>of which VAT</i> | 22 337 | 22 042 | - 295 | 11 | 11 | - | 37th | 37th | - |
| Other | 1 014 | 1 050 | + 35 | 1 | 1 | - | 18th | 15th | + 3 |
| TOTAL | 198 291 | 194 443 | - 3 848 | 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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