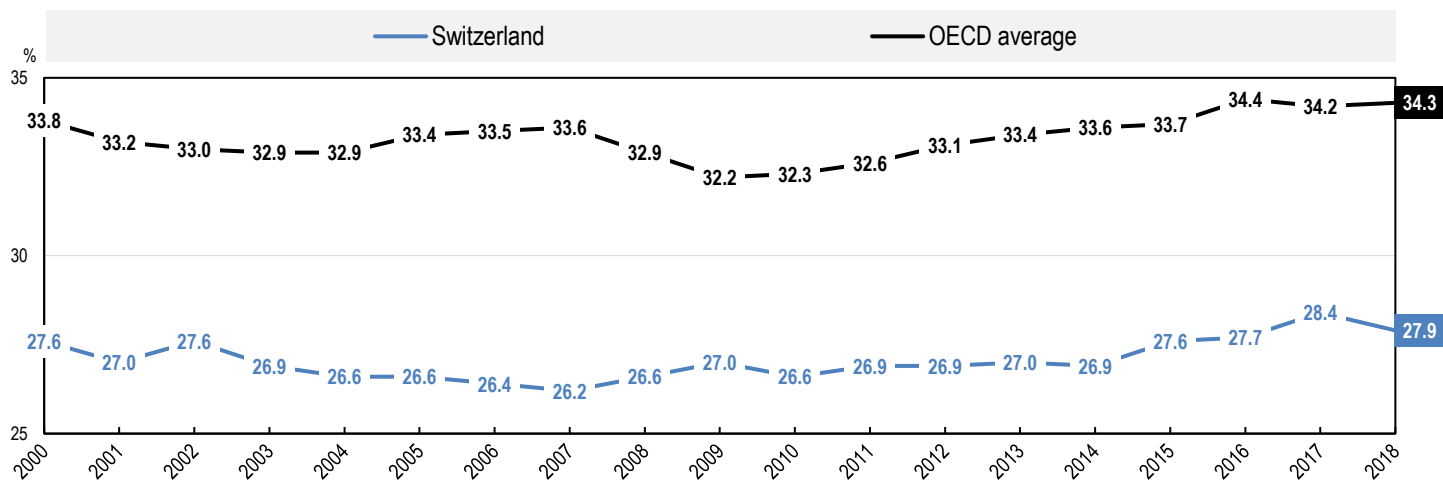


Revenue Statistics 2019 - Switzerland

Tax-to-GDP ratio

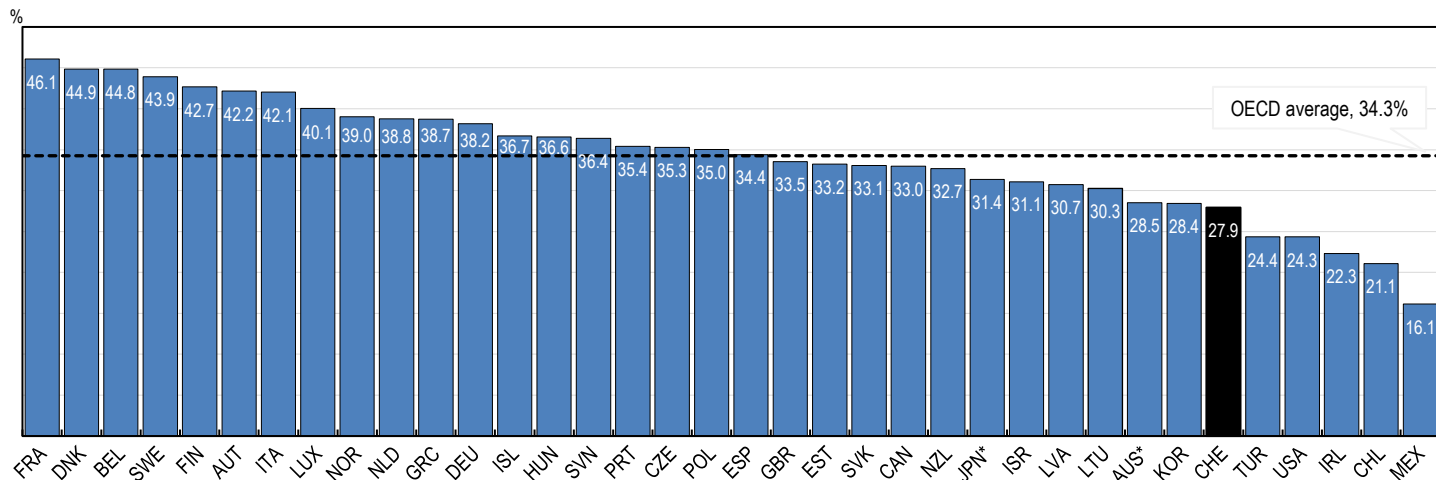
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Switzerland decreased by 0.5 percentage points from 28.4% in 2017 to 27.9% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Switzerland has increased from 27.6% in 2000 to 27.9% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Switzerland was 28.4% in 2017, with the lowest being 26.2% in 2007.



Tax-to-GDP ratio compared to the OECD, 2018

Switzerland ranked 31st out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Switzerland had a tax-to-GDP ratio of 27.9% compared with the OECD average of 34.3%. In 2017, Switzerland was ranked 30th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



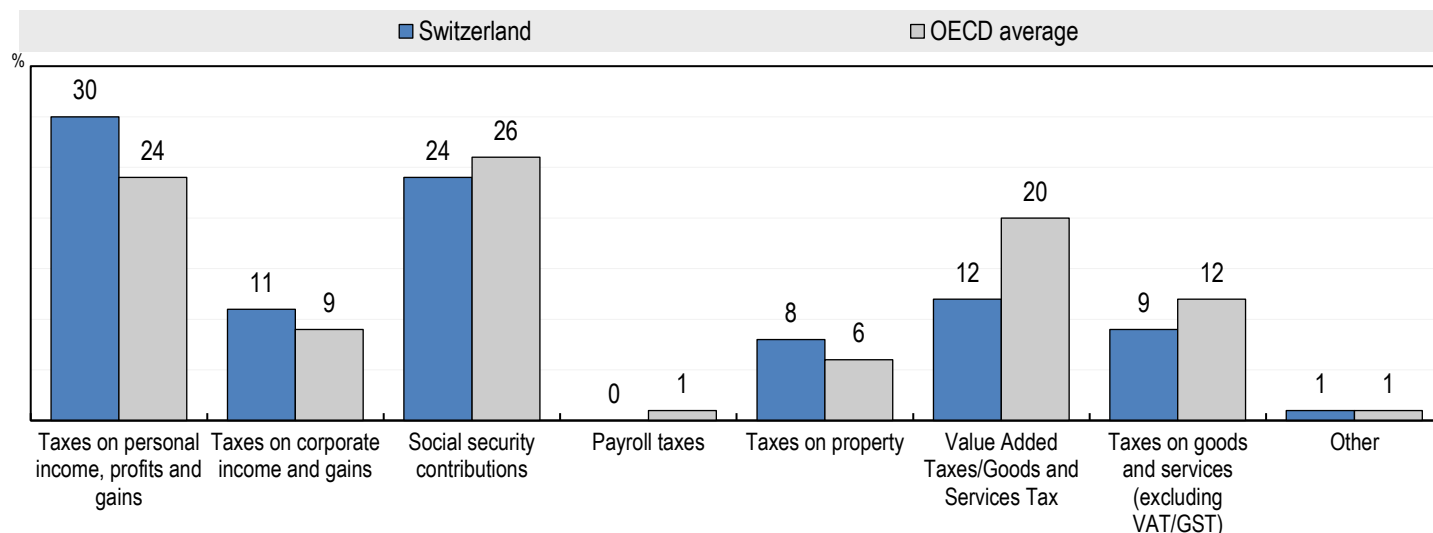
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	89 980	85 214	+ 4 766	47	47	-	6th	6th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	57 552	56 762	+ 791	30	31	- 1	8th	7th	- 1
<i>Corporate income and gains</i>	20 441	20 709	- 268	11	11	-	11th	9th	- 2
Social security contributions	44 793	44 285	+ 508	24	24	-	24th	24th	-
Payroll taxes	-	-	-	-	-	-	28th	27th	- 1
Taxes on property	14 373	13 458	+ 915	8	7	+ 1	12th	14th	+ 2
Taxes on goods and services	40 059	39 137	+ 922	21	21	-	34th	34th	-
<i>of which VAT</i>	22 797	22 274	+ 523	12	12	-	35th	35th	-
Other	962	886	+ 76	1	-	+ 1	19th	20th	+ 1
TOTAL	190 167	182 980	+ 7 186	100	100	-	-	-	-

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 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

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