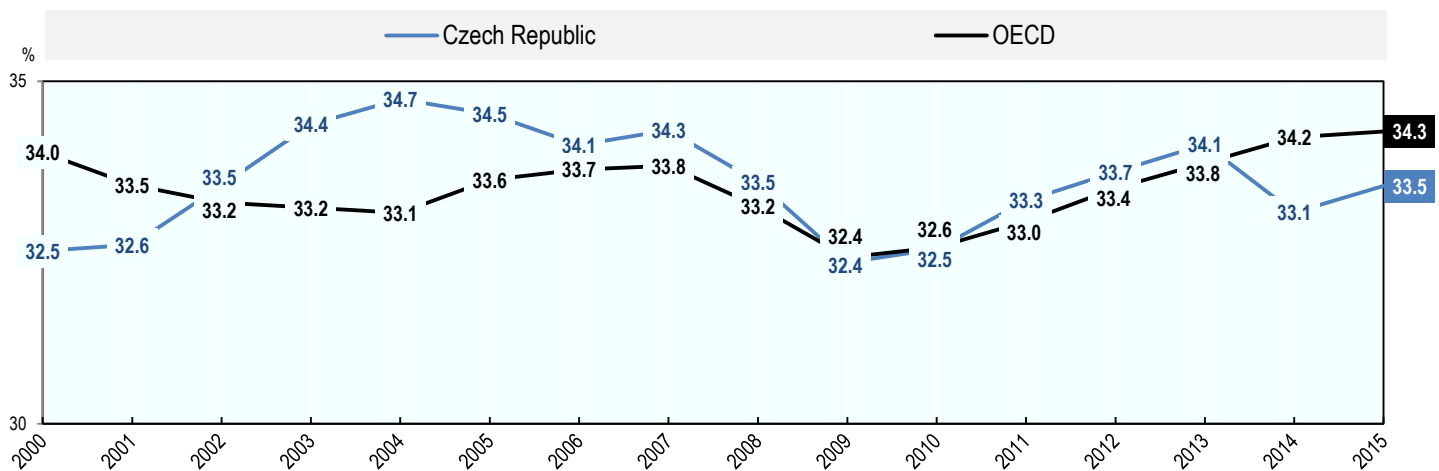


# Revenue Statistics 2016 - the Czech Republic

## Tax-to-GDP ratio

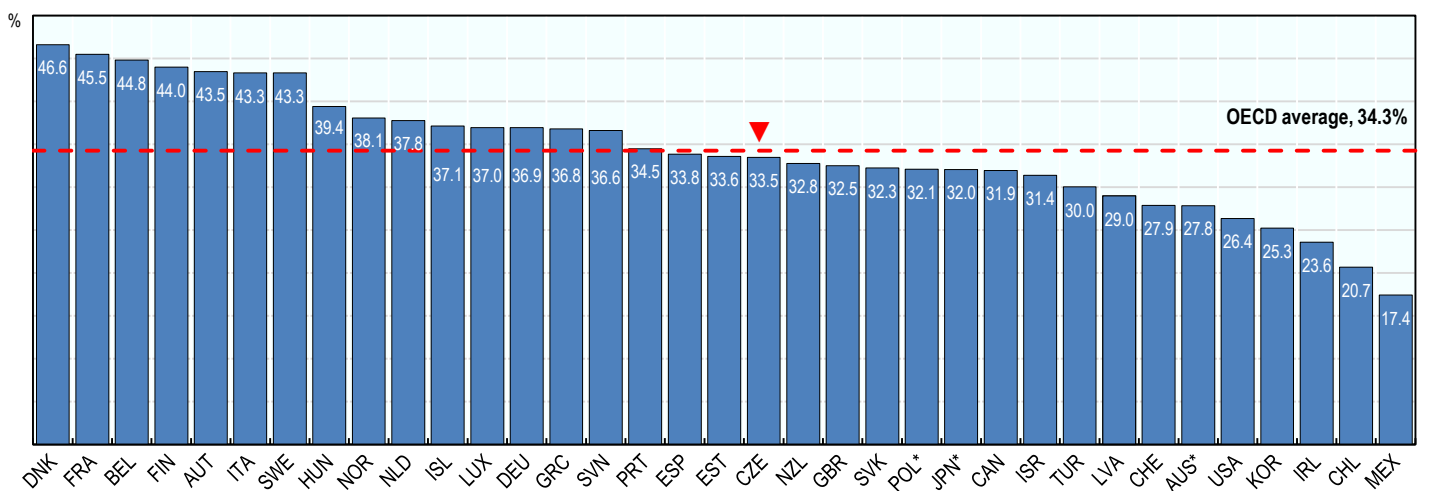
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Czech Republic increased by 0.4 percentage points, from 33.1% in 2014 to 33.5% in 2015. The corresponding figures for the OECD average were an increase of 0.1 percentage point from 34.2% to 34.3% over the same period. Since the year 2000, the tax-to-GDP ratio in the Czech Republic has increased from 32.5% to 33.5%. Over the same period, the OECD average in 2015 was slightly above that in 2000 (34.3% compared with 34.0%).



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

The Czech Republic ranked 19th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2015.\* In 2015, the Czech Republic had a tax-to-GDP ratio of 33.5% compared with the OECD average of 34.3%. In 2014, the Czech Republic was ranked 18th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



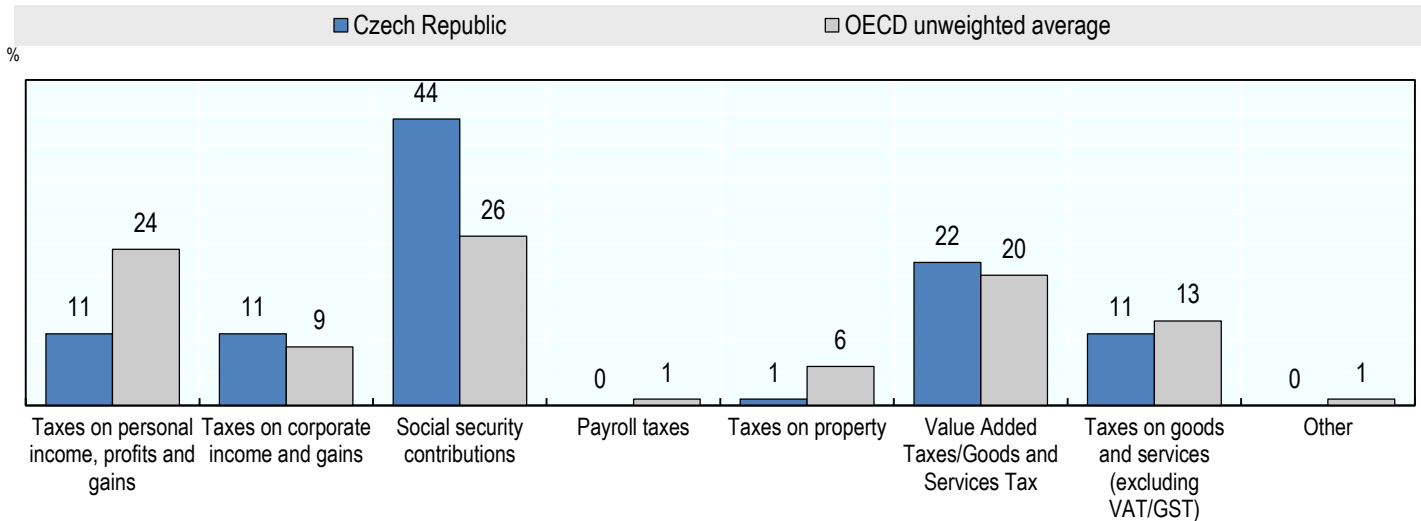
\* Australia, Japan and Poland are unable to provide provisional 2015 data, therefore their latest 2014 data are presented within this country note.

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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in the Czech Republic			Position in OECD <sup>2</sup>		
	Czech Koruna, millions			%					
	2014	2013	Δ	2014	2013	Δ	2014	2013	Δ
Taxes on income, profits and capital gains	305 712	290 263	+ 15 449	21	21	-	30th	30th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	153 763	149 831	+ 3 931	11	11	-	33rd	33rd	-
<i>Corporate income and gains</i>	151 950	140 432	+ 11 518	11	10	+ 1	9th	12th	+ 3
Social security contributions	625 508	603 072	+ 22 436	44	43	+ 1	1st	2nd	+ 1
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	19 168	19 210	- 42	1	1	-	34th	34th	-
Taxes on goods and services	469 826	478 386	- 8 560	33	34	- 1	16th	13th	- 3
<i>of which VAT</i>	319 485	303 822	+ 15 663	22	22	-	10th	13th	+ 3
Other <sup>1</sup>	7 060	5 611	+ 1 449	-	-	-	18th	21st	+ 3
<b>TOTAL</b>	<b>1 427 274</b>	<b>1 396 543</b>	<b>+ 30 731</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 35th.

Source: OECD Revenue Statistics 2016 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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