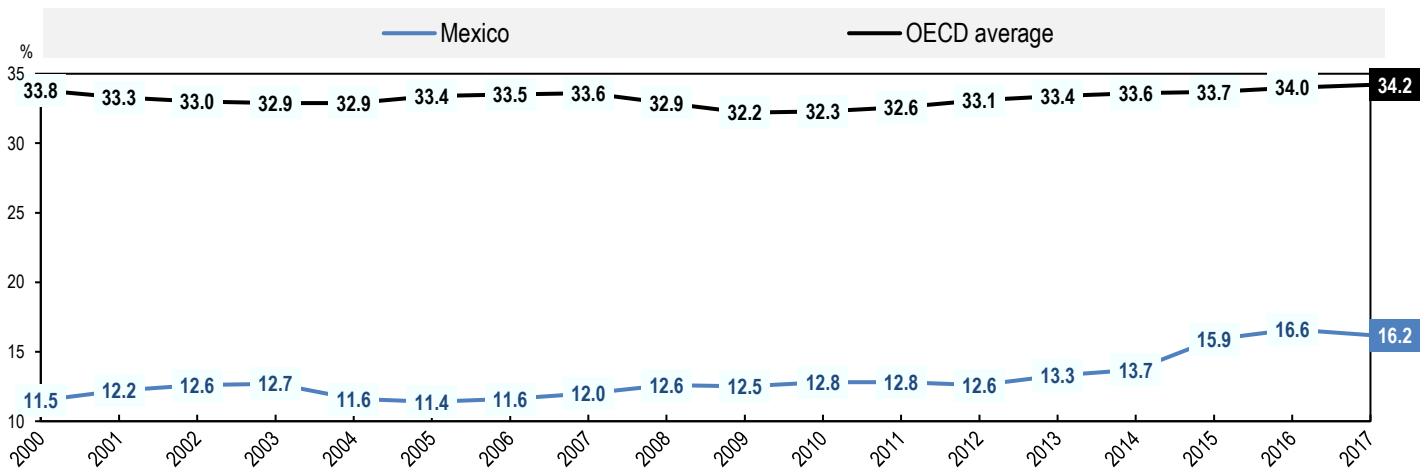


# Revenue Statistics 2018 - Mexico

## Tax-to-GDP ratio

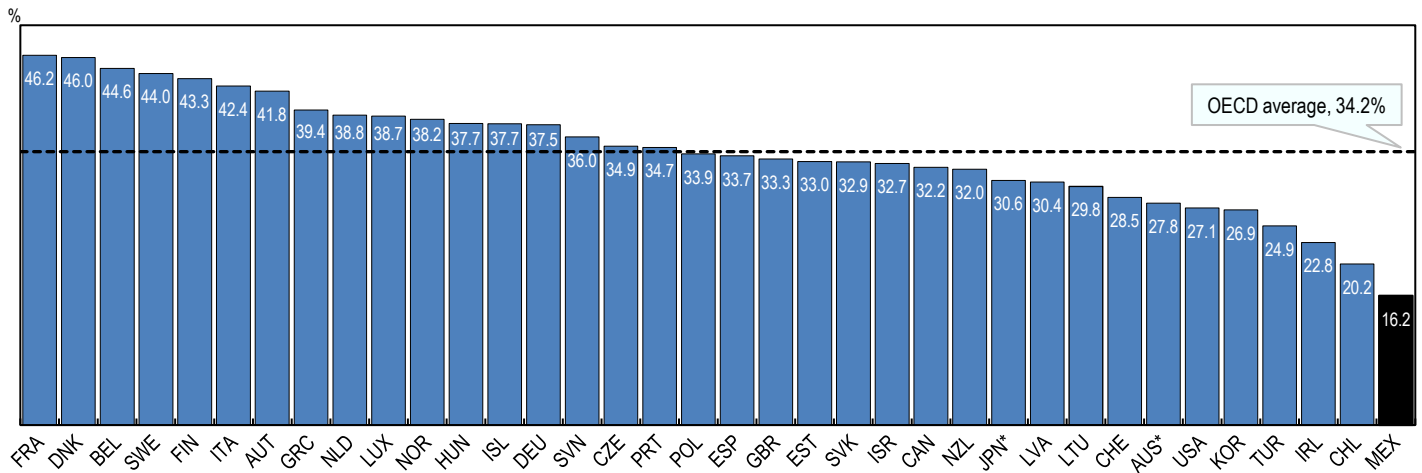
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Mexico decreased by 0.4 percentage points, from 16.6% in 2016 to 16.2% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Mexico has increased from 11.5% in 2000 to 16.2% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Mexico was 16.6% in 2016, with the lowest being 11.4% in 2005.



### Tax-to-GDP ratio compared to the OECD, 2017

Mexico ranked 36th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Mexico had a tax-to-GDP ratio of 16.2% compared with the OECD average of 34.2%. In 2016, Mexico was also ranked 36th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



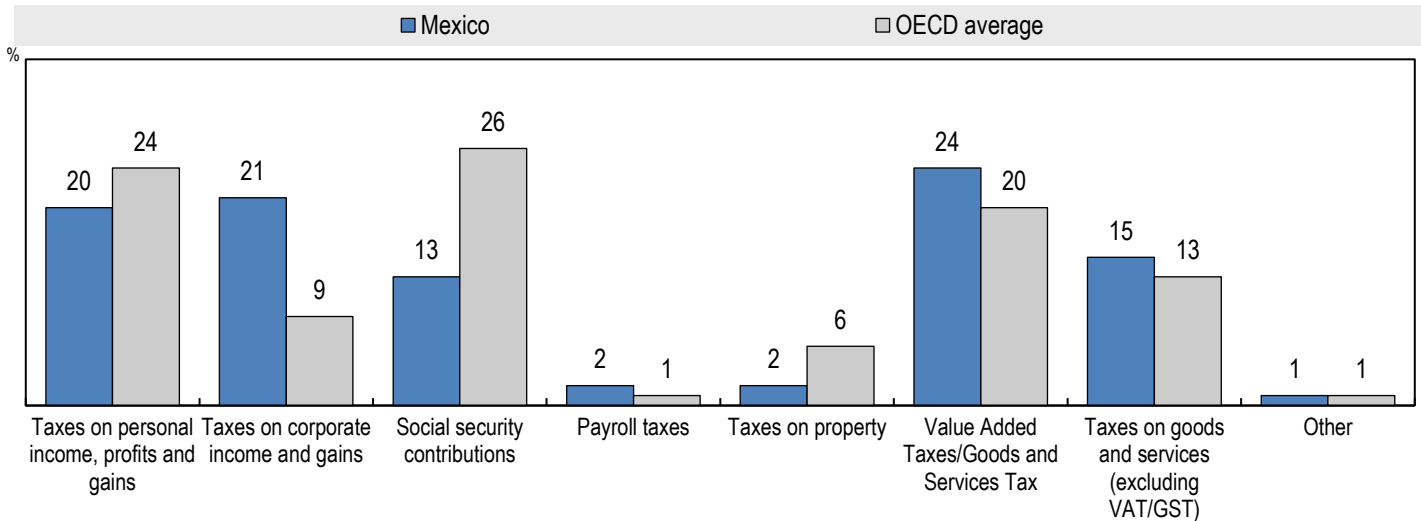
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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



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

- » Substantially higher revenues from taxes on corporate income & gains, and higher revenues from payroll taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from taxes on personal income, profits & gains and property taxes, and substantially lower revenues from social security contributions.

### Tax structure

	Tax Revenues in national currency			Tax structure in Mexico			Position in OECD <sup>2</sup>		
	Mexican Peso, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	1 427 114	1 230 555	+ 196 559	43	42	+ 1	8th	9th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	681 784	609 384	+ 72 400	20	21	- 1	20th	20th	-
<i>Corporate income and gains</i>	700 925	592 443	+ 108 482	21	20	+ 1	1st	2nd	+ 1
Social security contributions	434 998	409 249	+ 25 749	13	14	- 1	31st	31st	-
Payroll taxes	76 762	70 221	+ 6 540	2	2	-	6th	6th	-
Taxes on property	63 273	57 673	+ 5 600	2	2	-	30th	30th	-
Taxes on goods and services	1 295 653	1 141 170	+ 154 483	39	39	-	9th	10th	+ 1
<i>of which VAT</i>	791 700	707 213	+ 84 487	24	24	-	9th	9th	-
Other	45 514	44 612	+ 902	1	2	- 1	6th	5th	- 1
<b>TOTAL</b>	<b>3 343 314</b>	<b>2 953 480</b>	<b>+ 389 833</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 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

### Contacts

#### David Bradbury

Centre for Tax Policy and Administration  
Head, Tax Policy and Statistics Division  
David.Bradbury@oecd.org

#### Michelle Harding

Centre for Tax Policy and Administration  
Head, Tax Data & Statistical Analysis Unit  
Michelle.Harding@oecd.org