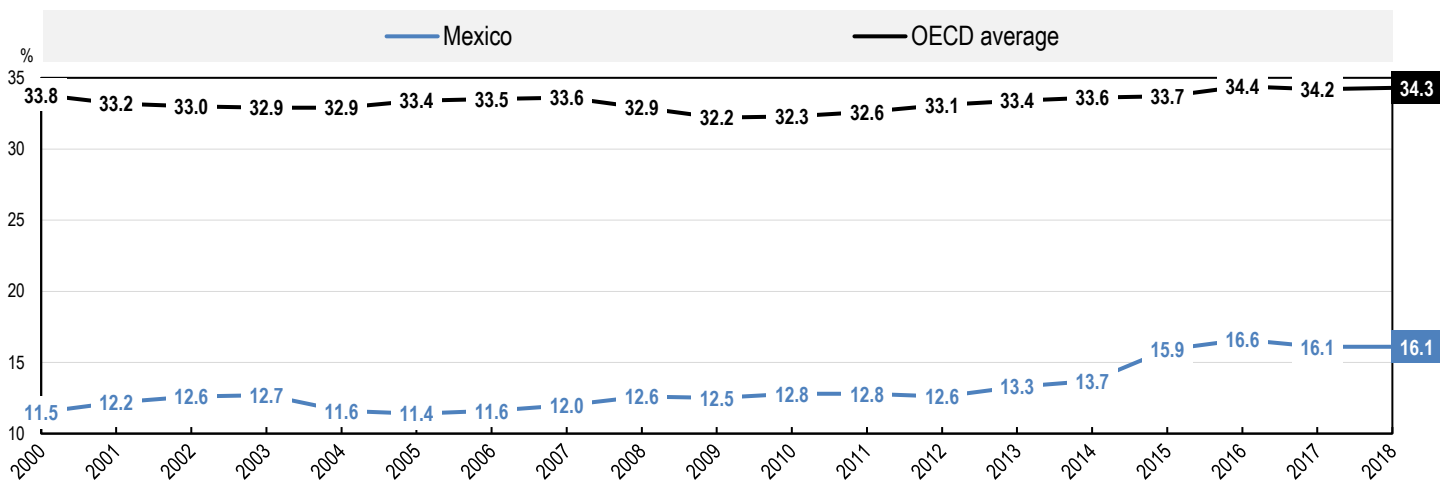


Revenue Statistics 2019 - Mexico

Tax-to-GDP ratio

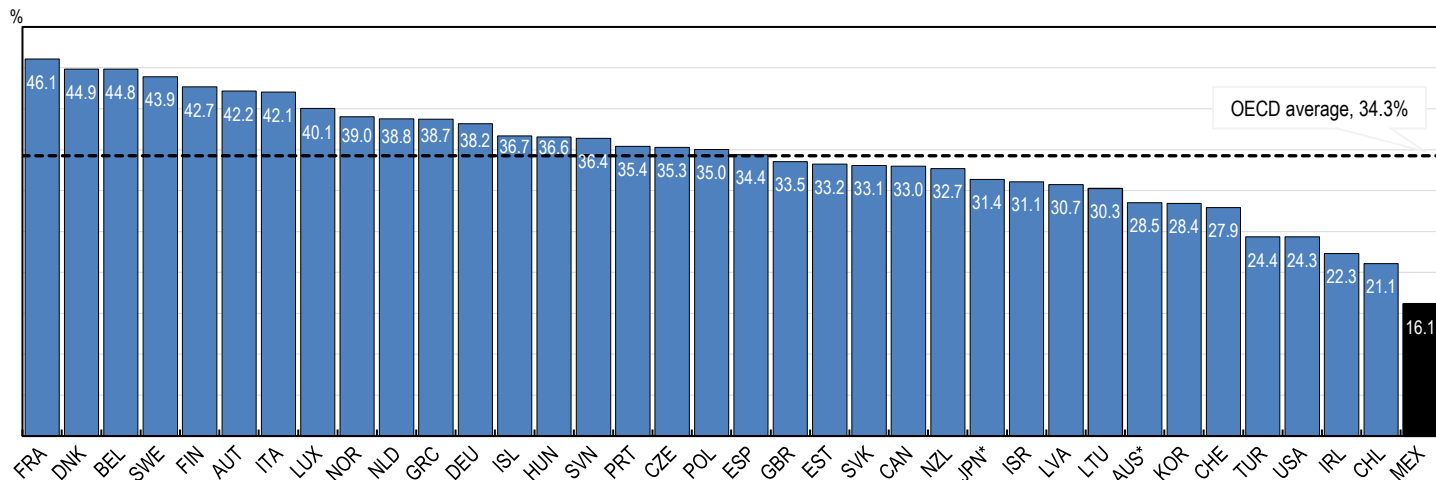
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Mexico did not change between 2017 and 2018. The tax-to-GDP ratio remained at 16.1%. The corresponding figure for the OECD average was a slight increase of 0.1 percentage points from 34.2% to 34.3%. Since the year 2000, the tax-to-GDP ratio in Mexico has increased from 11.5% to 16.1%. 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 Mexico was 16.6% in 2016, with the lowest being 11.4% in 2005.



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

Mexico ranked 36th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Mexico had a tax-to-GDP ratio of 16.1% compared with the OECD average of 34.3%. In 2017, Mexico was also ranked 36th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



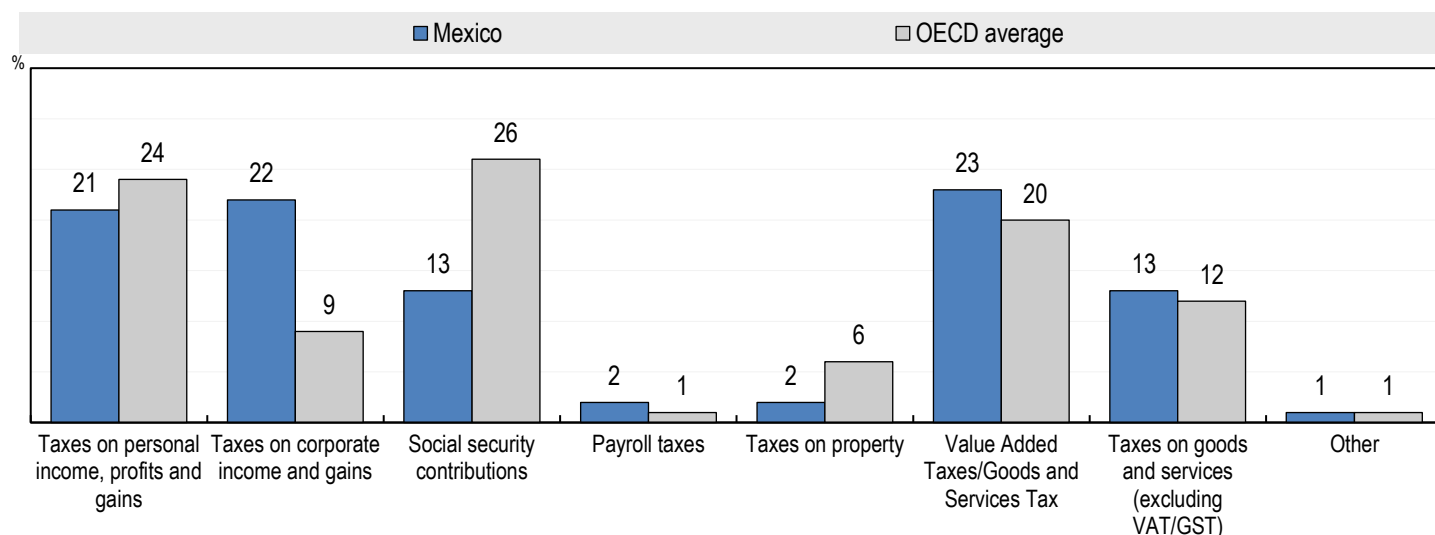
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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 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 ²		
	Mexican Peso, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	1 571 954	1 427 114	+ 144 841	45	43	+ 2	8th	8th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	754 109	681 784	+ 72 326	21	20	+ 1	20th	19th	- 1
<i>Corporate income and gains</i>	769 193	700 925	+ 68 269	22	21	+ 1	1st	1st	-
Social security contributions	467 710	434 998	+ 32 712	13	13	-	31st	31st	-
Payroll taxes	84 099	76 762	+ 7 337	2	2	-	6th	6th	-
Taxes on property	67 836	63 273	+ 4 563	2	2	-	30th	30th	-
Taxes on goods and services	1 283 049	1 295 653	- 12 604	36	39	- 3	12th	9th	- 3
<i>of which VAT</i>	816 048	791 700	+ 24 348	23	24	- 1	9th	9th	-
Other	52 475	45 514	+ 6 962	1	1	-	5th	5th	-
TOTAL	3 527 123	3 343 314	+ 183 810	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>

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