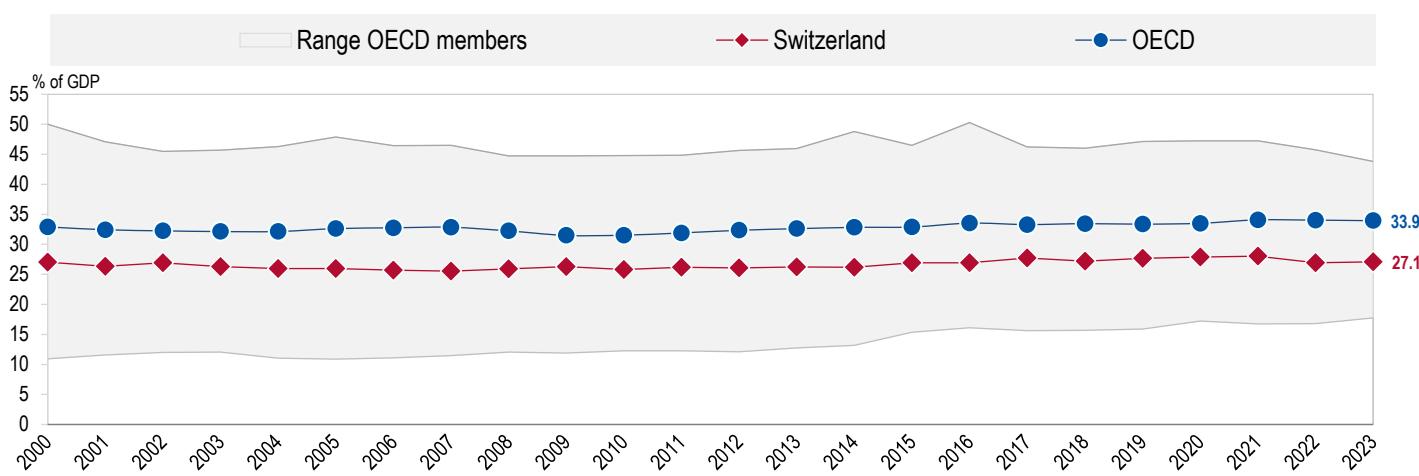


## Revenue Statistics 2024 - Switzerland

### Tax-to-GDP ratio

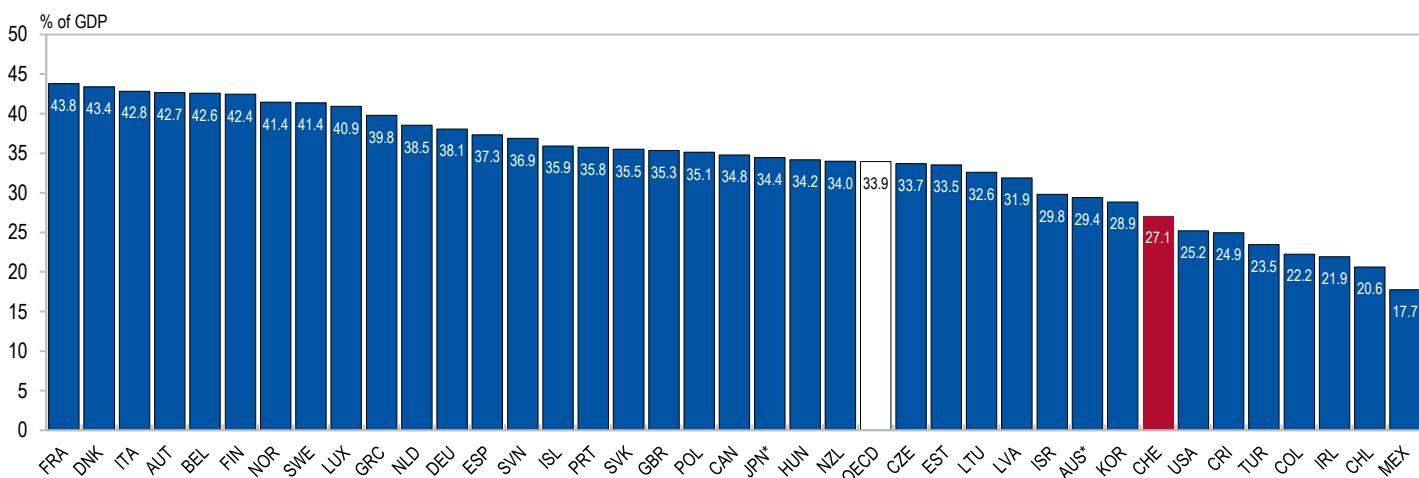
#### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Switzerland increased by 0.2 percentage points from 26.9% in 2022 to 27.1% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Switzerland has did not change from 27.0% in 2000 to 27.1% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Switzerland was 28.0% in 2021, with the lowest being 25.5% in 2007.



#### Tax-to-GDP ratio compared to the OECD, 2023

Switzerland ranked 31st<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Switzerland had a tax-to-GDP ratio of 27.1% compared with the OECD average of 33.9%. In 2022, Switzerland was ranked 32nd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

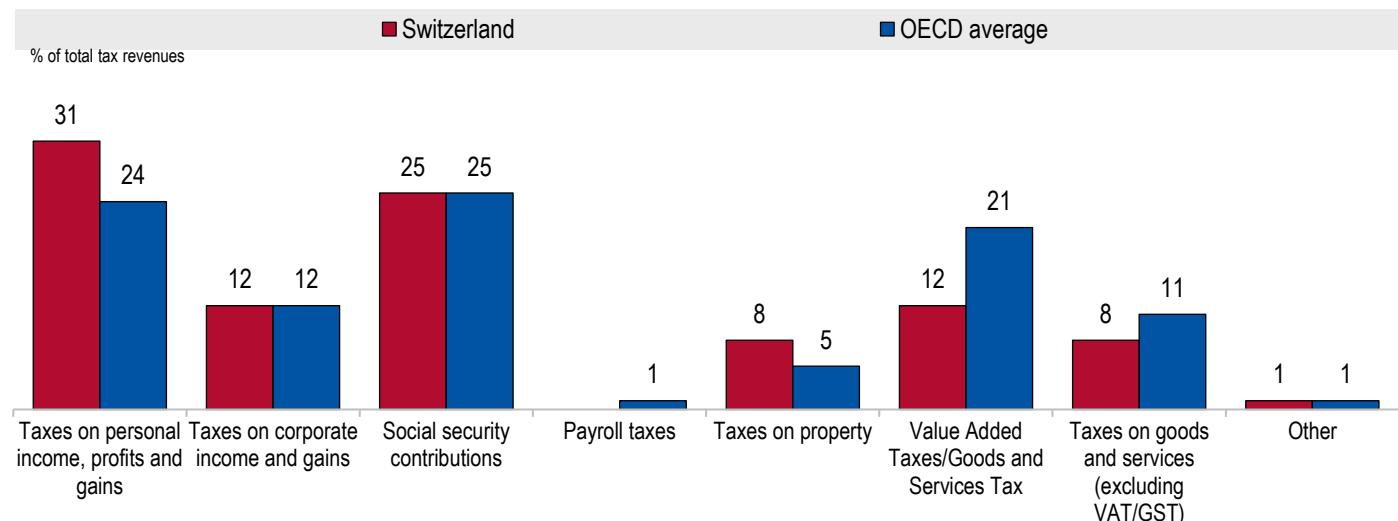
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2022

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 and property taxes.
- » Equal to the OECD average from taxes on corporate income & gains and social security contributions.
- » A lower proportion of revenues from 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		
	Swiss Franc, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains <sup>1</sup>	99 384	98 067	- 1 317	48	47	- 1	9th	9th	-
of which									
Personal income, profits and gains	63 245	65 136	+ 1 892	30	31	+ 1	8th	8th	-
Corporate income and gains	22 777	24 997	+ 2 220	11	12	+ 1	14th	15th	- 1
Social security contributions	50 495	52 166	+ 1 671	24	25	+ 1	24th	23rd	+ 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	16 650	16 976	+ 327	8	8	-	11th	9th	+ 2
Taxes on goods and services	40 805	41 924	+ 1 119	20	20	-	37th	36th	+ 1
of which VAT	23 468	24 463	+ 995	11	12	+ 1	36th	36th	-
Other	1 057	1 159	+ 102	1	1	-	19th	21st	- 2
<b>TOTAL</b>	<b>208 390</b>	<b>210 291</b>	<b>+ 1 902</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 chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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