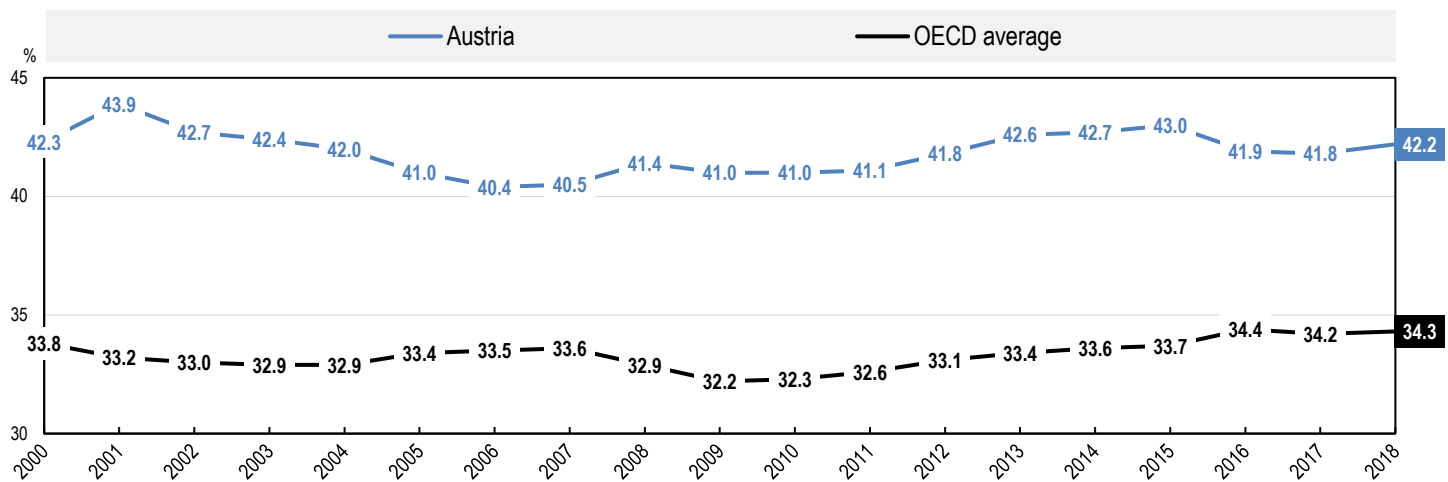


Revenue Statistics 2019 - Austria

Tax-to-GDP ratio

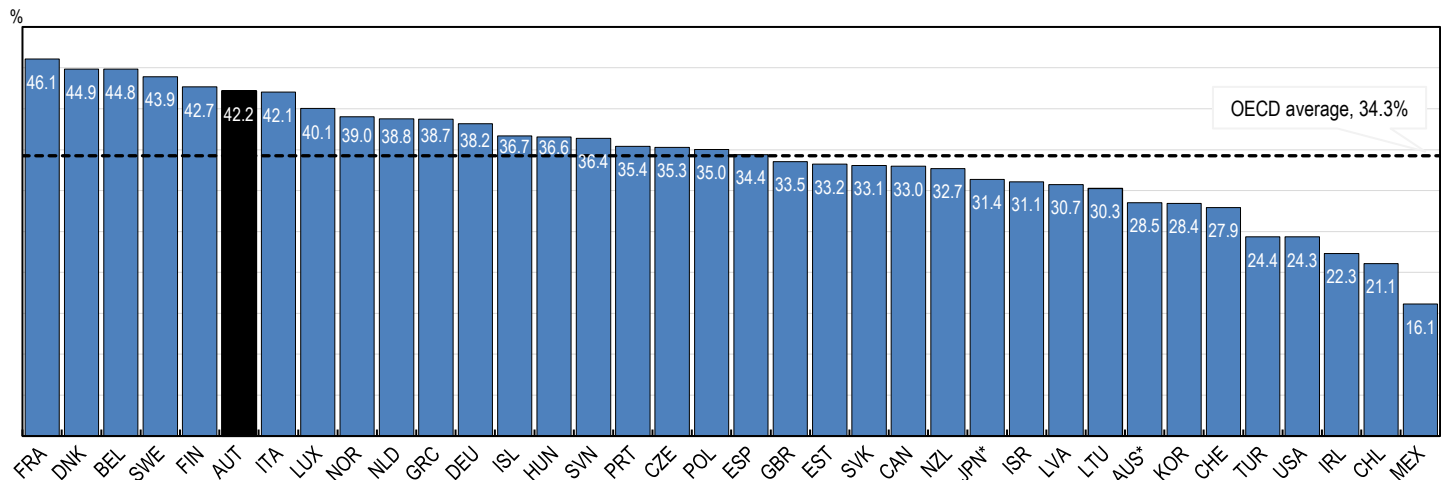
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Austria increased by 0.4 percentage points from 41.8% in 2017 to 42.2% 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 Austria has decreased from 42.3% in 2000 to 42.2% 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 Austria was 43.9% in 2001, with the lowest being 40.4% in 2006.



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

Austria ranked 6th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Austria had a tax-to-GDP ratio of 42.2% compared with the OECD average of 34.3%. In 2017, Austria was ranked 7th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



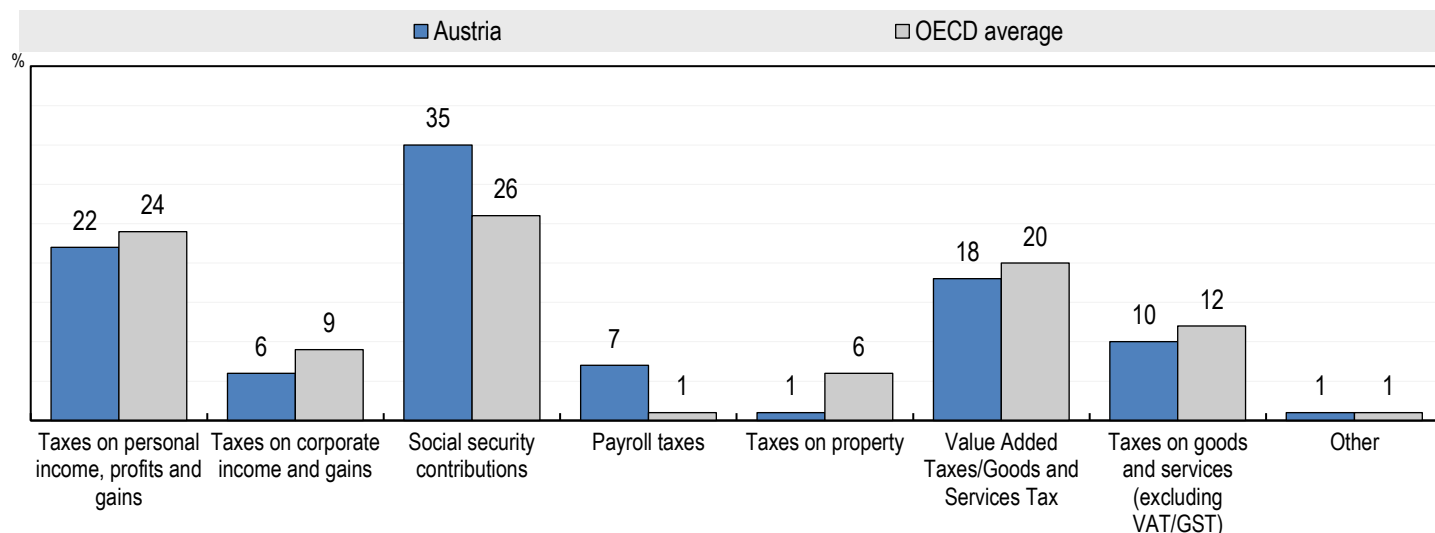
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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



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

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

Tax structure

| | Tax Revenues in national currency | | | Tax structure in Austria | | | Position in OECD ² | | |
|---|-----------------------------------|----------------|----------------|--------------------------|------------|----------|-------------------------------|----------|----------|
| | Euro, millions | | | % | | | | | |
| | 2017 | 2016 | Δ | 2017 | 2016 | Δ | 2017 | 2016 | Δ |
| Taxes on income, profits and capital gains ¹ | 43 729 | 41 775 | + 1 954 | 28 | 28 | - | 24th | 24th | - |
| <i>of which</i> | | | | | | | | | |
| <i>Personal income, profits and gains</i> | 33 521 | 32 250 | + 1 271 | 22 | 22 | - | 18th | 17th | - 1 |
| <i>Corporate income and gains</i> | 9 117 | 8 388 | + 729 | 6 | 6 | - | 26th | 26th | - |
| Social security contributions | 53 917 | 51 827 | + 2 090 | 35 | 35 | - | 10th | 10th | - |
| Payroll taxes | 10 238 | 10 401 | - 163 | 7 | 7 | - | 2nd | 2nd | - |
| Taxes on property | 1 942 | 1 953 | - 10 | 1 | 1 | - | 34th | 34th | - |
| Taxes on goods and services | 43 521 | 42 157 | + 1 364 | 28 | 28 | - | 25th | 23rd | - 2 |
| <i>of which VAT</i> | 28 312 | 27 308 | + 1 004 | 18 | 18 | - | 25th | 24th | - 1 |
| Other | 1 264 | 1 199 | + 65 | 1 | 1 | - | 10th | 11th | + 1 |
| TOTAL | 154 611 | 149 312 | + 5 299 | 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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