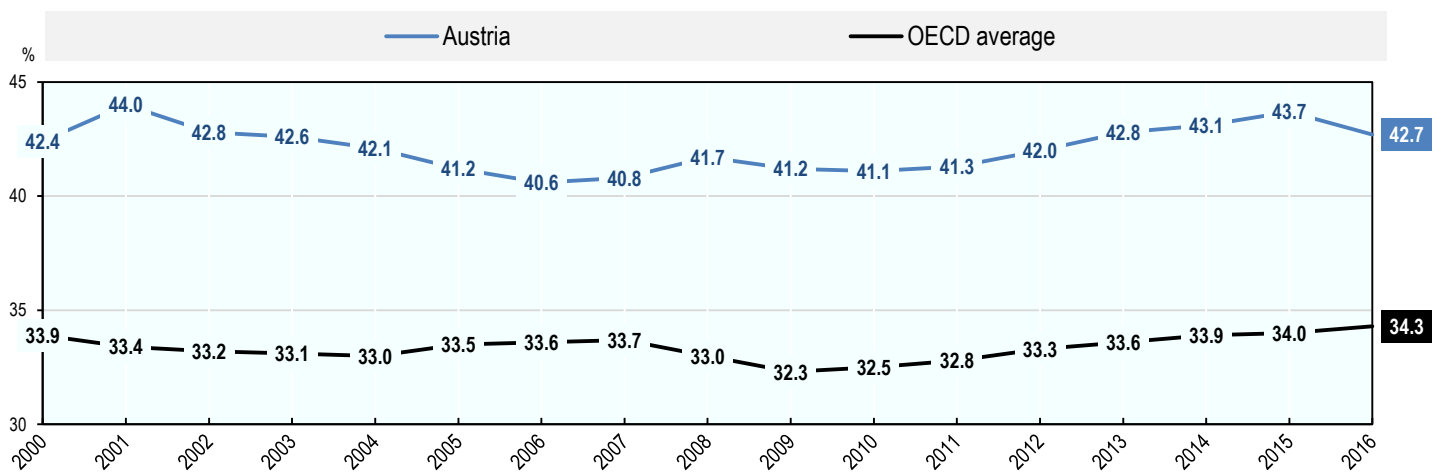


Revenue Statistics 2017 - Austria

Tax-to-GDP ratio

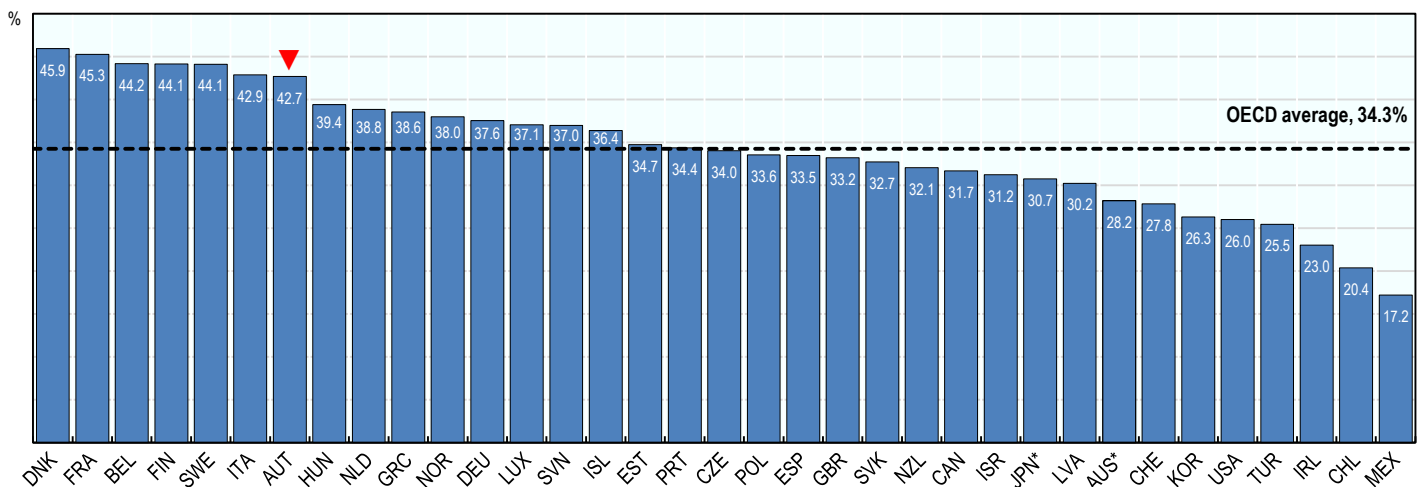
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Austria decreased by 1.0 percentage points, from 43.7% in 2015 to 42.7% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in Austria in 2016 has increased from 42.4% in 2000 to 42.7% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in Austria was 44.0% in 2001, with the lowest being 40.6% in 2006.



Tax-to-GDP ratio compared to the OECD, 2016

Austria ranked 7th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Austria had a tax-to-GDP ratio of 42.7% compared with the OECD average of 34.3%. In 2015, Austria was ranked 5th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



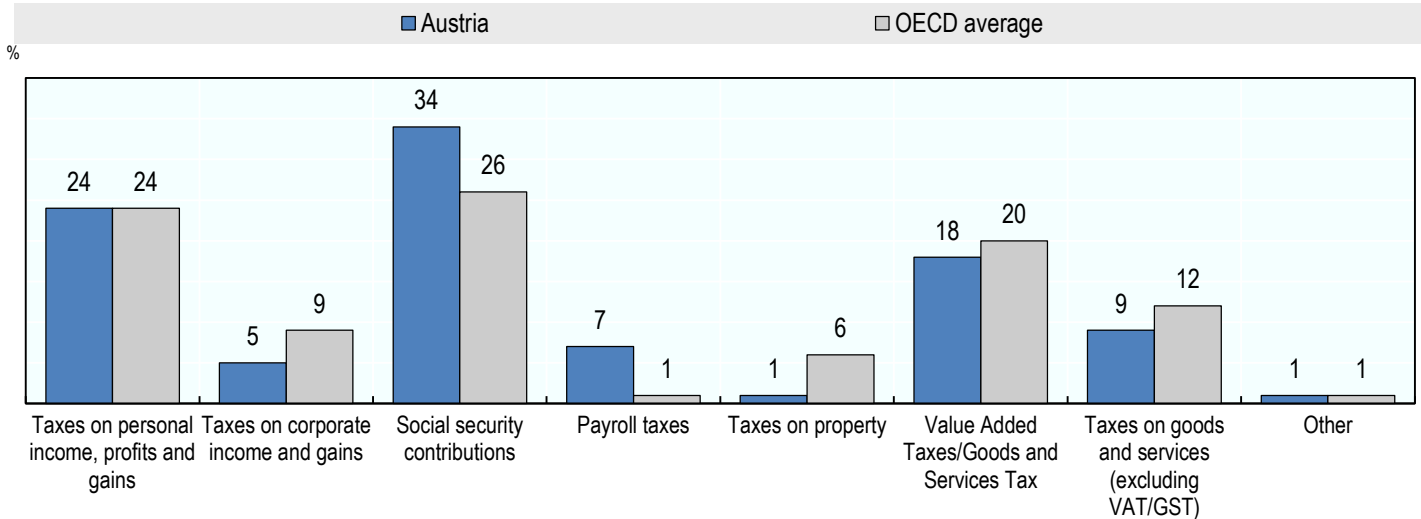
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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 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.
- » Equal to the OECD average from taxes on personal income, profits & gains.
- » A lower proportion of revenues from taxes on corporate income & gains; property taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Austria			Position in OECD ²		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	44 796	41 733	+ 3 063	30	29	+ 1	23rd	22nd	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	35 841	33 428	+ 2 413	24	24	-	17th	16th	- 1
<i>Corporate income and gains</i>	7 659	7 011	+ 648	5	5	-	29th	31st	+ 2
Social security contributions	49 916	48 308	+ 1 608	34	34	-	10th	10th	-
Payroll taxes	10 040	9 779	+ 261	7	7	-	2nd	2nd	-
Taxes on property	1 965	1 990	- 24	1	1	-	33rd	32nd	- 1
Taxes on goods and services	40 532	39 280	+ 1 251	27	28	- 1	28th	27th	- 1
<i>of which VAT</i>	26 266	25 408	+ 858	18	18	-	24th	25th	+ 1
Other	1 168	1 160	+ 7	1	1	-	9th	9th	-
TOTAL	148 417	142 251	+ 6 166	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 35th.

Source: OECD Revenue Statistics 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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