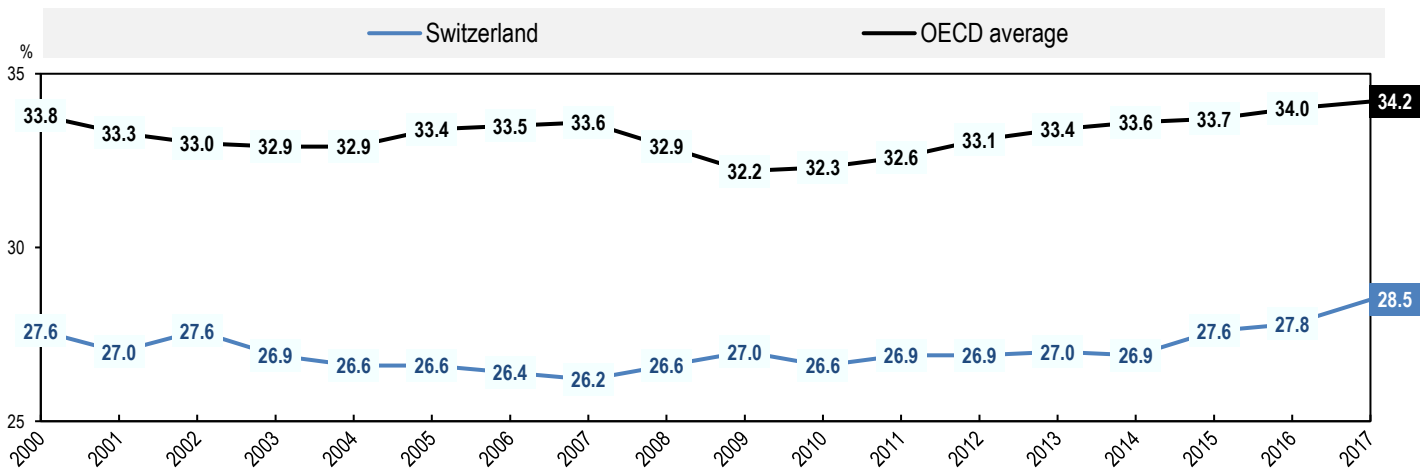


Revenue Statistics 2018 - Switzerland

Tax-to-GDP ratio

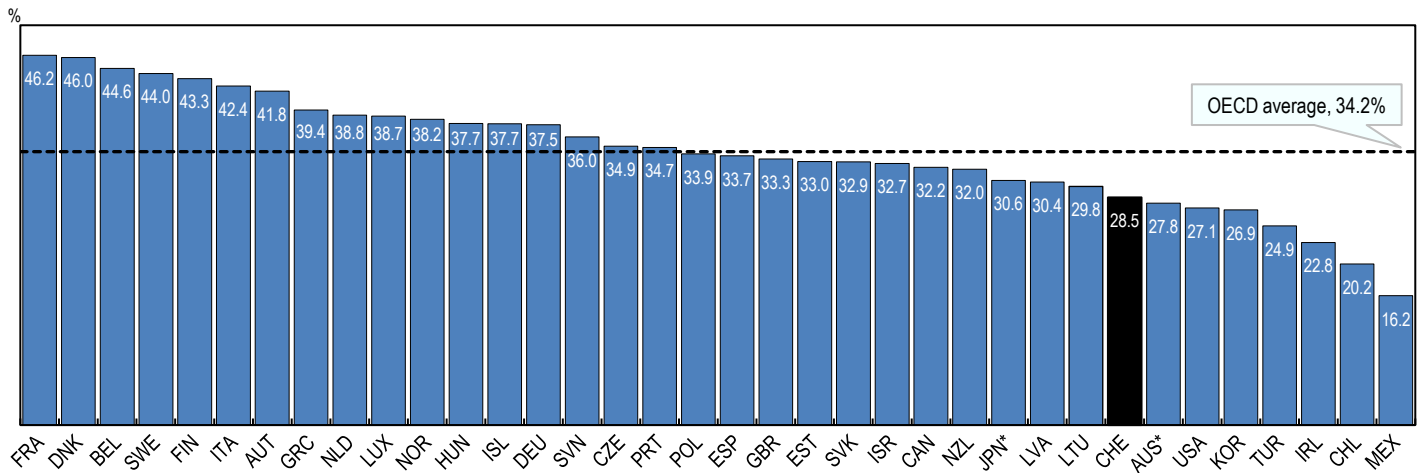
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Switzerland increased by 0.7 percentage points, from 27.8% in 2016 to 28.5% 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 Switzerland has increased from 27.6% in 2000 to 28.5% 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 Switzerland was 28.5% in 2017, with the lowest being 26.2% in 2007.



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

Switzerland ranked 29th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Switzerland had a tax-to-GDP ratio of 28.5% compared with the OECD average of 34.2%. In 2016, Switzerland was also ranked 29th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



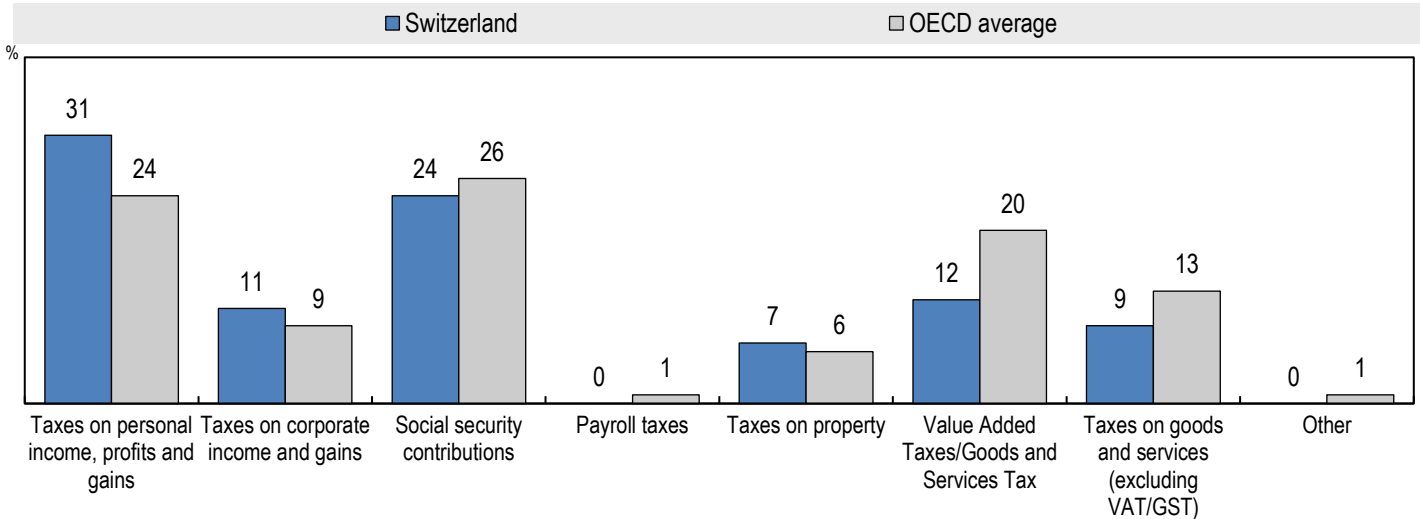
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 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; taxes on corporate income & gains; and property taxes.
- » A lower proportion of revenues from social security contributions; 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 ²		
	Swiss Franc, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	85 158	83 721	+ 1 438	47	46	+ 1	6th	7th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	56 771	55 889	+ 883	31	31	-	7th	8th	+ 1
<i>Corporate income and gains</i>	20 693	19 316	+ 1 377	11	11	-	9th	12th	+ 3
Social security contributions	44 396	43 927	+ 469	24	24	-	24th	24th	-
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	13 283	13 007	+ 276	7	7	-	14th	13th	- 1
Taxes on goods and services	39 205	38 951	+ 255	21	22	- 1	34th	34th	-
<i>of which VAT</i>	22 331	22 328	+ 4	12	12	-	35th	35th	-
Other	910	791	+ 119	-	-	-	20th	22nd	+ 2
TOTAL	182 953	180 396	+ 2 556	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 2018 <http://oe.cd/revenue-statistics>

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