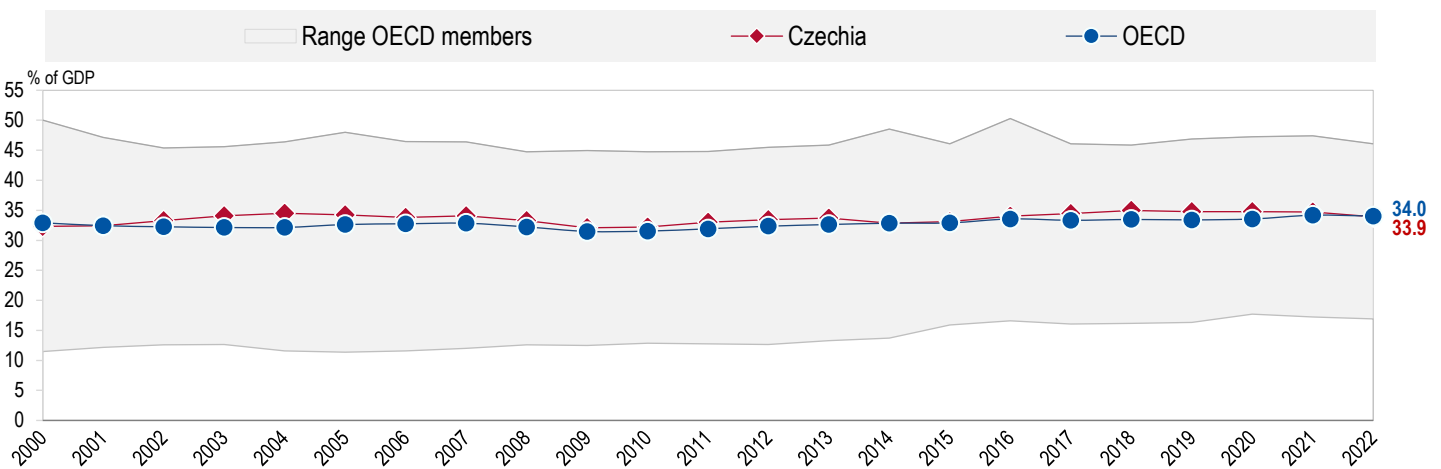


# Revenue Statistics 2023 - Czechia

## Tax-to-GDP ratio

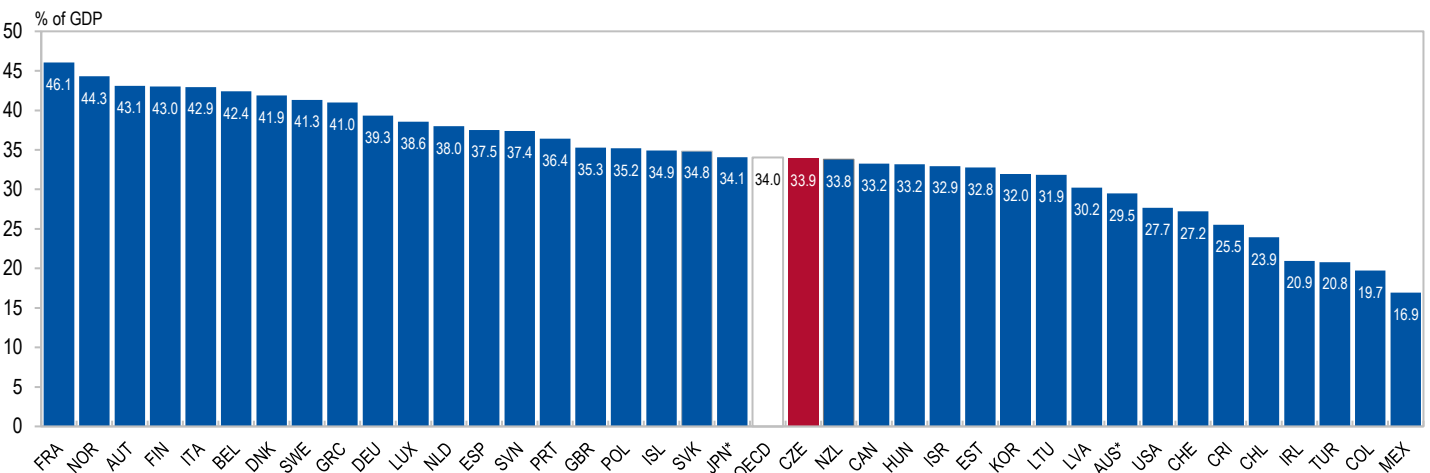
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Czechia decreased by 0.8 percentage points from 34.7% in 2021 to 33.9% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Czechia has increased from 32.3% in 2000 to 33.9% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Czechia was 35.0% in 2018, with the lowest being 32.1% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2022

Czechia ranked 21st<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Czechia had a tax-to-GDP ratio of 33.9% compared with the OECD average of 34.0%. In 2021, Czechia was ranked 19th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

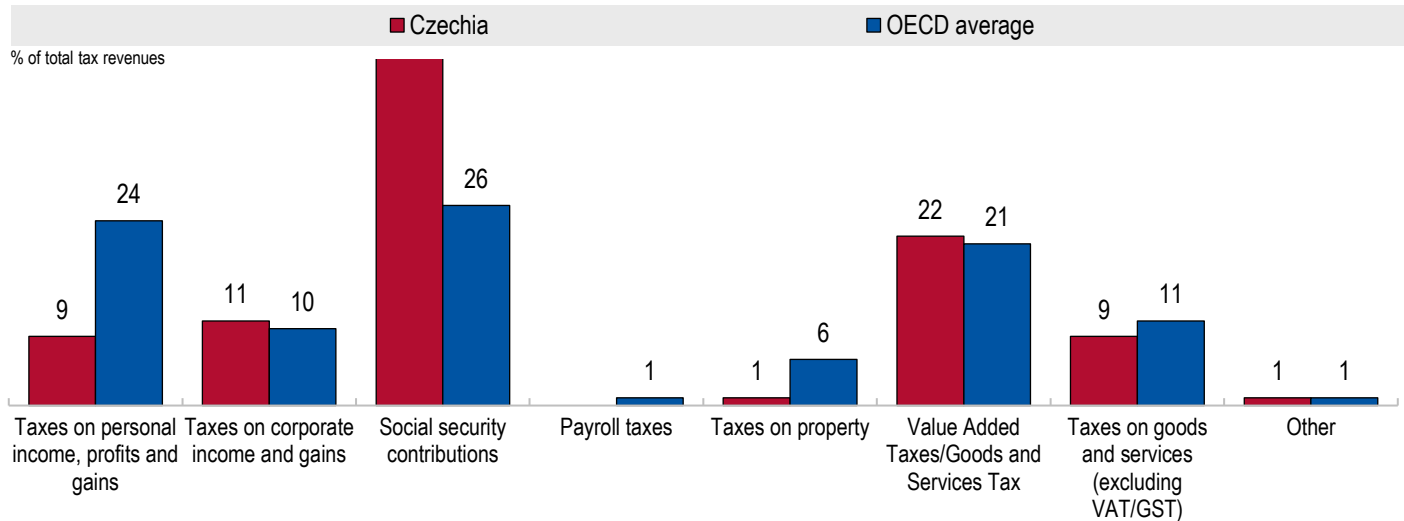
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2021

The structure of tax receipts in Czechia compared with the OECD average is shown in the figure below.



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

- » Substantially higher revenues from social security contributions, and higher revenues from taxes on corporate income & gains and value-added taxes.
- » A lower proportion of revenues from property taxes and goods & services taxes (excluding VAT/GST), and substantially lower revenues from taxes on personal income, profits & gains.
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Czechia			Position in OECD		
	Czechia Koruna, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	454 979	440 618	- 14 360	23	21	- 2	30th	35th	- 5
<i>of which</i>									
<i>Personal income, profits and gains</i>	268 362	198 237	- 70 125	14	9	- 5	33rd	36th	- 3
<i>Corporate income and gains</i>	186 617	242 381	+ 55 765	9	11	+ 2	12th	12th	-
Social security contributions	901 670	1 004 804	+ 103 134	45	47	+ 2	1st	1st	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	11 615	11 939	+ 324	1	1	-	38th	38th	-
Taxes on goods and services	615 888	664 721	+ 48 834	31	31	-	21st	19th	+ 2
<i>of which VAT</i>	422 479	463 521	+ 41 042	21	22	+ 1	16th	14th	+ 2
Other	8 247	10 875	+ 2 628	-	1	+ 1	21st	18th	+ 3
<b>TOTAL</b>	<b>1 984 321</b>	<b>2 122 301</b>	<b>+ 137 980</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 (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

### Contacts

#### Kurt Van Dender

Centre for Tax Policy and Administration  
Acting Head, Tax Policy and Statistics Division  
Kurt.VanDender@oecd.org

#### Alexander Pick

Centre for Tax Policy and Administration  
Acting Head, Tax Data & Statistical Analysis Unit  
Alexander.Pick@oecd.org

#### Nicolas Miranda

Centre for Tax Policy and Administration  
Statistician, Tax Data & Statistical Analysis Unit  
Nicolas.Miranda@oecd.org