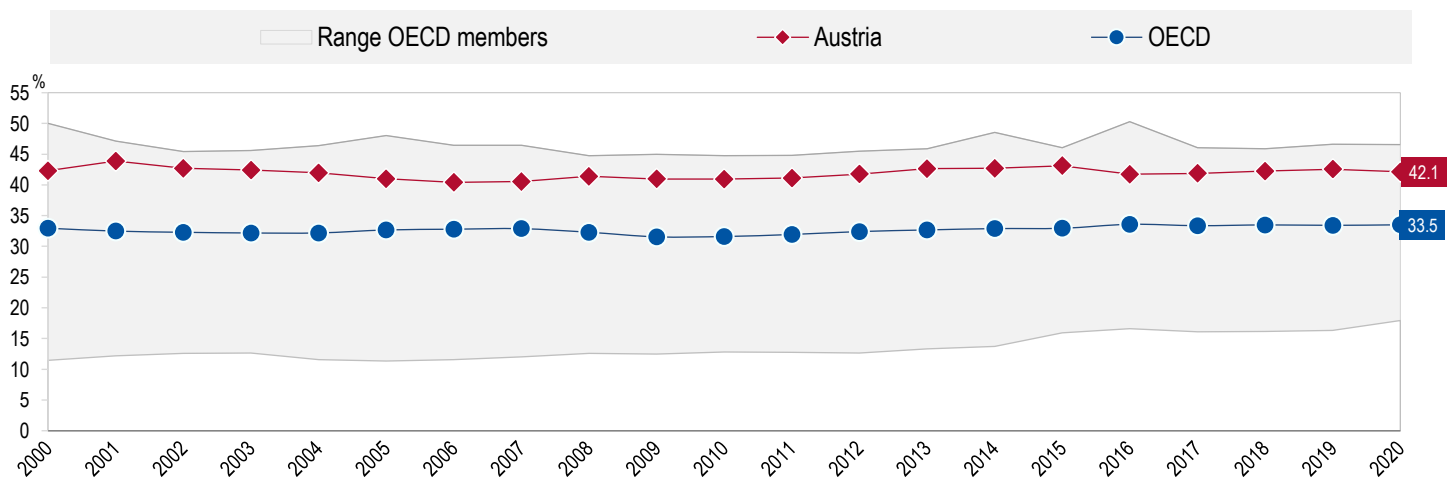


Revenue Statistics 2021 - Austria

Tax-to-GDP ratio

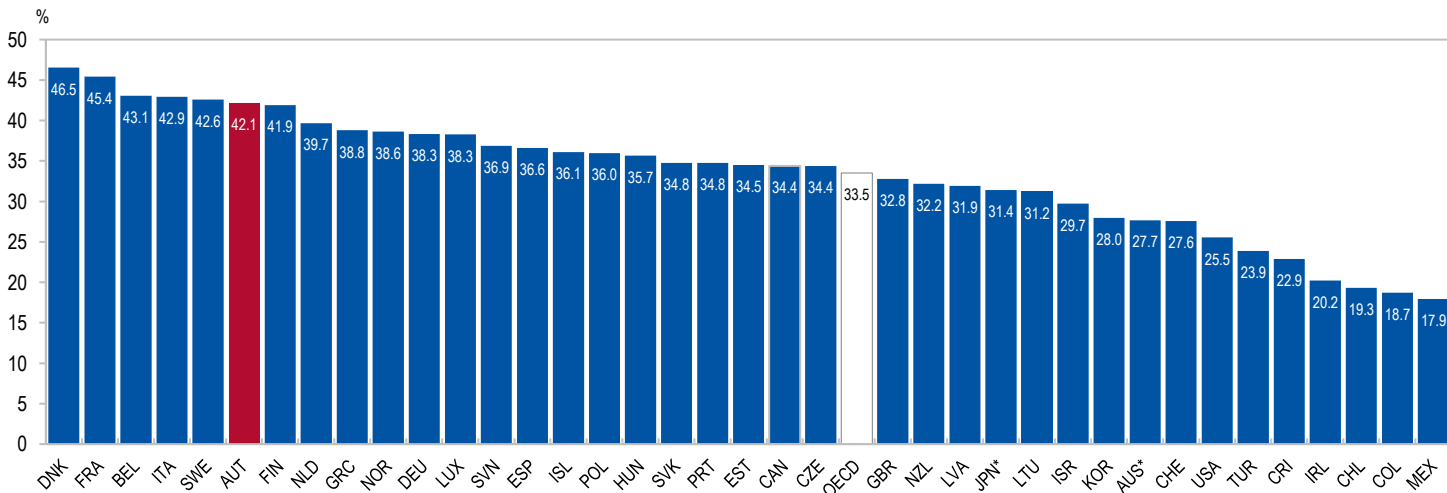
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Austria decreased by 0.4 percentage points from 42.6% in 2019 to 42.1% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Austria has decreased from 42.3% in 2000 to 42.1% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). 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, 2020

Austria ranked 6th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Austria had a tax-to-GDP ratio of 42.1% compared with the OECD average of 33.5%. In 2019, Austria was ranked 5th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

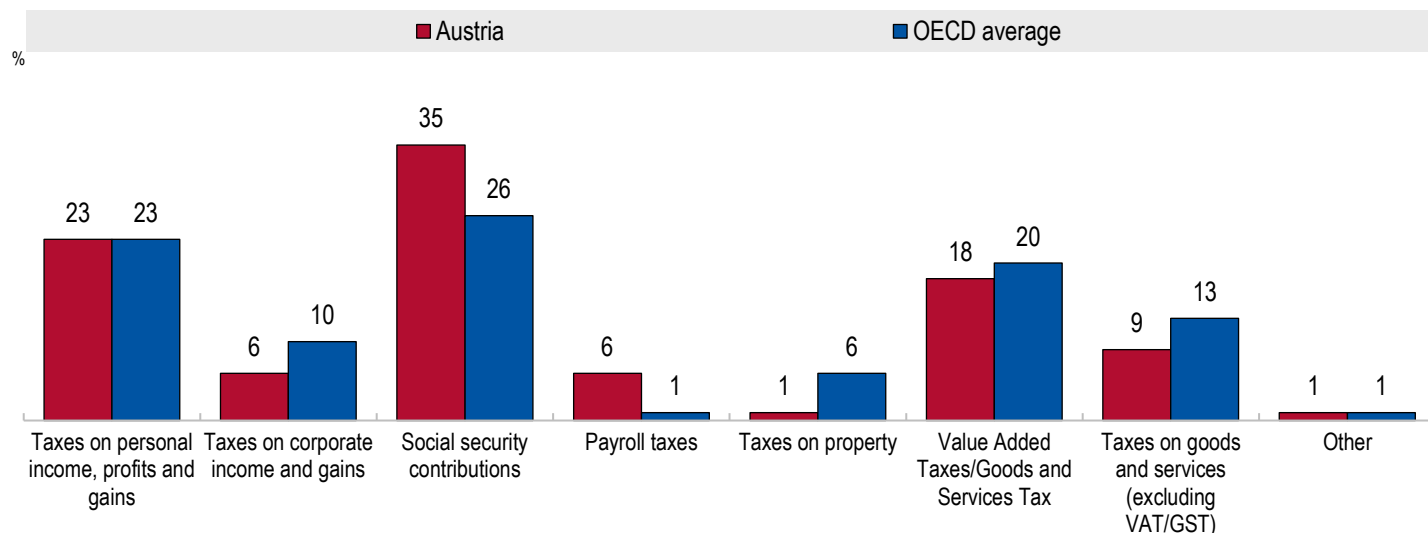
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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, 2019

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 Revenues in national currency			Tax structure in Austria			Position in OECD ²		
	Euro, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains ¹	47 758	49 864	+ 2 106	29	29	-	24th	24th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	36 194	38 239	+ 2 045	22	23	+ 1	17th	19th	- 2
<i>Corporate income and gains</i>	10 440	10 795	+ 355	6	6	-	25th	24th	+ 1
Social security contributions	56 671	59 077	+ 2 406	35	35	-	11th	9th	+ 2
Payroll taxes	10 416	10 780	+ 364	6	6	-	2nd	2nd	-
Taxes on property	2 100	2 158	+ 58	1	1	-	35th	34th	+ 1
Taxes on goods and services	45 096	46 529	+ 1 433	28	27	- 1	28th	29th	- 1
<i>of which VAT</i>	29 324	30 426	+ 1 102	18	18	-	26th	28th	- 2
Other	1 260	1 291	+ 31	1	1	-	13th	13th	-
TOTAL	162 817	169 216	+ 6 398	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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

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