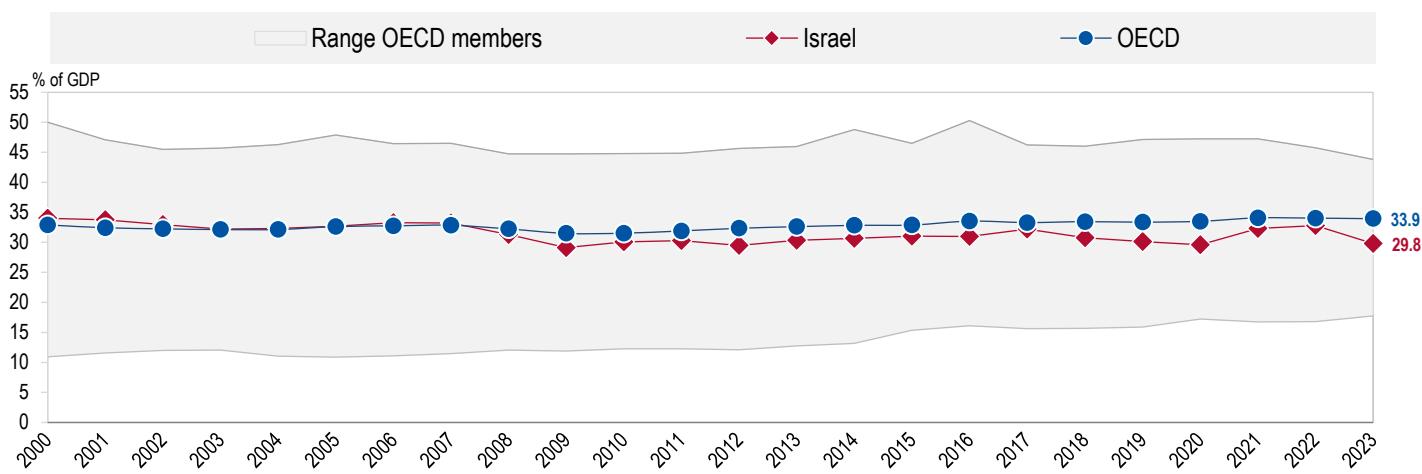


Revenue Statistics 2024 - Israel

Tax-to-GDP ratio

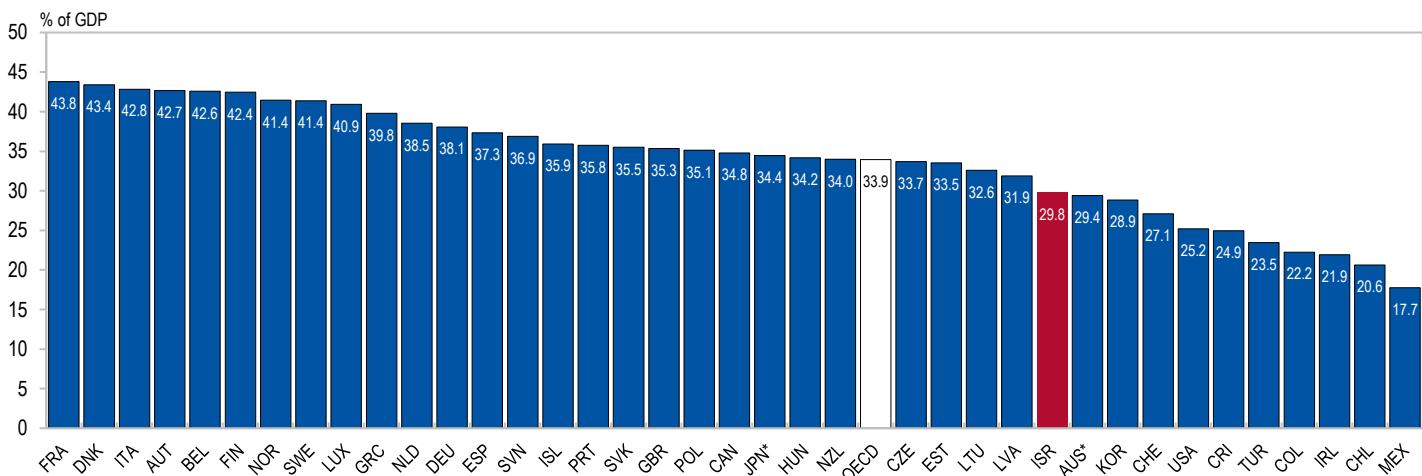
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Israel decreased by 3.0 percentage points from 32.8% in 2022 to 29.8% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Israel has decreased from 34.0% in 2000 to 29.8% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Israel was 34.0% in 2000, with the lowest being 29.1% in 2009.



Tax-to-GDP ratio compared to the OECD, 2023

Israel ranked 28th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Israel had a tax-to-GDP ratio of 29.8% compared with the OECD average of 33.9%. In 2022, Israel was ranked 25th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

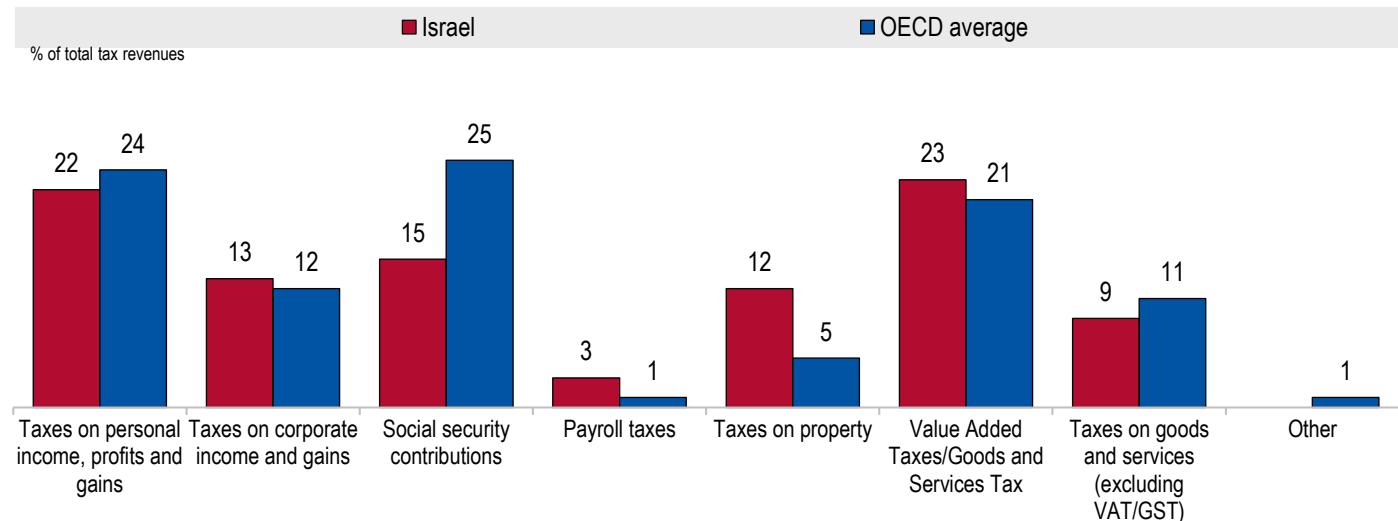
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2022

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



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

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

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Israel			Position in OECD		
	New Israeli Shekel, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	182 913	216 384	+ 33 471	36	37	+ 1	17th	16th	+ 1
of which									
Personal income, profits and gains	113 200	127 900	+ 14 700	22	22	-	20th	19th	+ 1
Corporate income and gains	56 466	76 187	+ 19 721	11	13	+ 2	13th	12th	+ 1
Social security contributions	79 602	88 775	+ 9 173	15	15	-	29th	29th	-
Payroll taxes	-	-	-	3	3	-	7th	7th	-
Taxes on property	62 019	71 378	+ 9 359	12	12	-	2nd	1st	+ 1
Taxes on goods and services	173 354	188 342	+ 14 987	34	32	- 2	16th	17th	- 1
of which VAT	119 346	130 757	+ 11 411	23	23	-	12th	13th	- 1
Other	-	-	-	-	-	-	35th	35th	-
TOTAL	514 035	581 132	+ 67 097	100	100	-	-	-	-

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 (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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