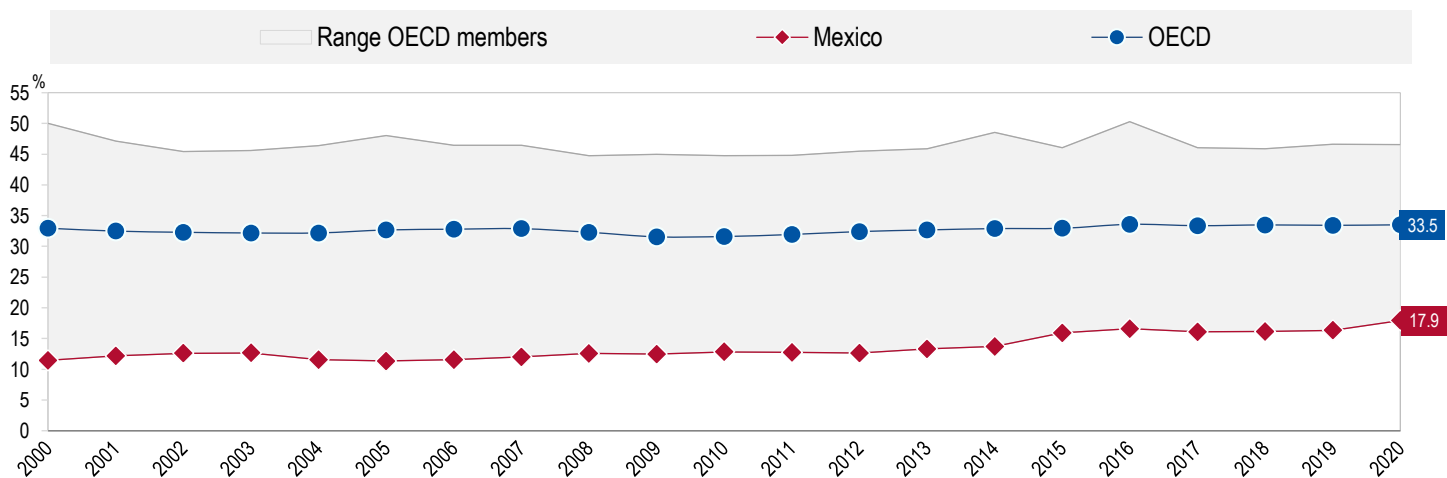


# Revenue Statistics 2021 - Mexico

## Tax-to-GDP ratio

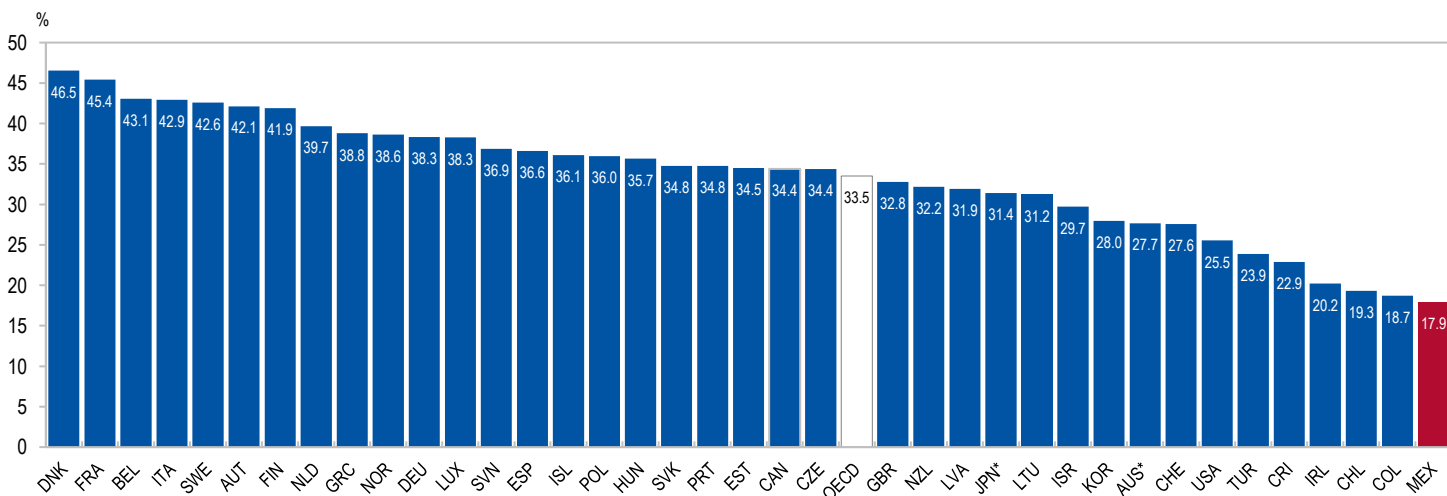
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Mexico increased by 1.6 percentage points from 16.3% in 2019 to 17.9% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Mexico has increased from 11.5% in 2000 to 17.9% 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 Mexico was 17.9% in 2020, with the lowest being 11.4% in 2005.



### Tax-to-GDP ratio compared to the OECD, 2020

Mexico ranked 38th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Mexico had a tax-to-GDP ratio of 17.9% compared with the OECD average of 33.5%. In 2019, Mexico was also ranked 38th 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.

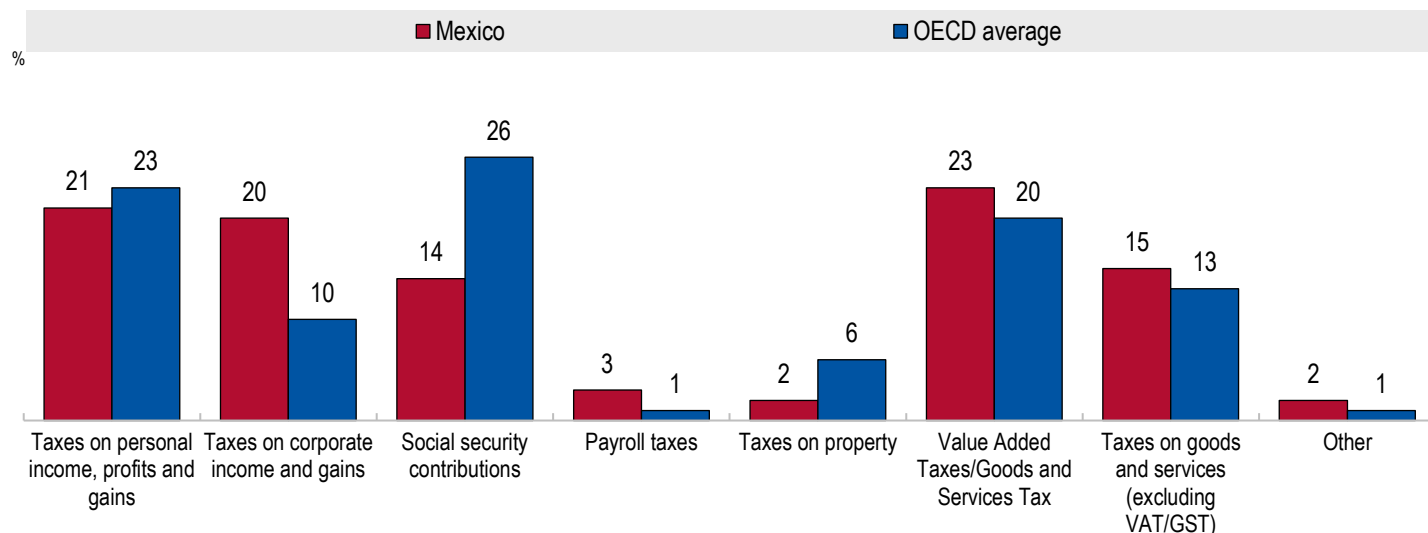
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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 Mexico compared with the OECD average is shown in the figure below.



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Mexico			Position in OECD <sup>2</sup>		
	Mexican Peso, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains <sup>1</sup>	1 671 513	1 694 143	+ 22 630	44	42	- 2	9th	9th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	804 236	829 501	+ 25 264	21	21	-	19th	23rd	- 4
<i>Corporate income and gains</i>	809 834	803 643	- 6 190	21	20	- 1	3rd	3rd	-
Social security contributions	509 087	552 058	+ 42 971	13	14	+ 1	32nd	32nd	-
Payroll taxes	93 303	101 284	+ 7 981	2	3	+ 1	8th	8th	-
Taxes on property	77 110	79 262	+ 2 152	2	2	-	31st	31st	-
Taxes on goods and services	1 381 659	1 504 252	+ 122 594	36	38	+ 2	13th	11th	+ 2
<i>of which VAT</i>	922 238	933 327	+ 11 088	24	23	- 1	9th	10th	- 1
Other	65 217	64 654	- 562	2	2	-	5th	6th	- 1
<b>TOTAL</b>	<b>3 797 888</b>	<b>3 995 654</b>	<b>+ 197 766</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 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>

### Contacts

#### David Bradbury

Centre for Tax Policy and Administration  
Head, Tax Policy and Statistics Division  
David.Bradbury@oecd.org

#### Michelle Harding

Centre for Tax Policy and Administration  
Head, Tax Data & Statistical Analysis Unit  
Michelle.Harding@oecd.org

#### Nicolas Miranda

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