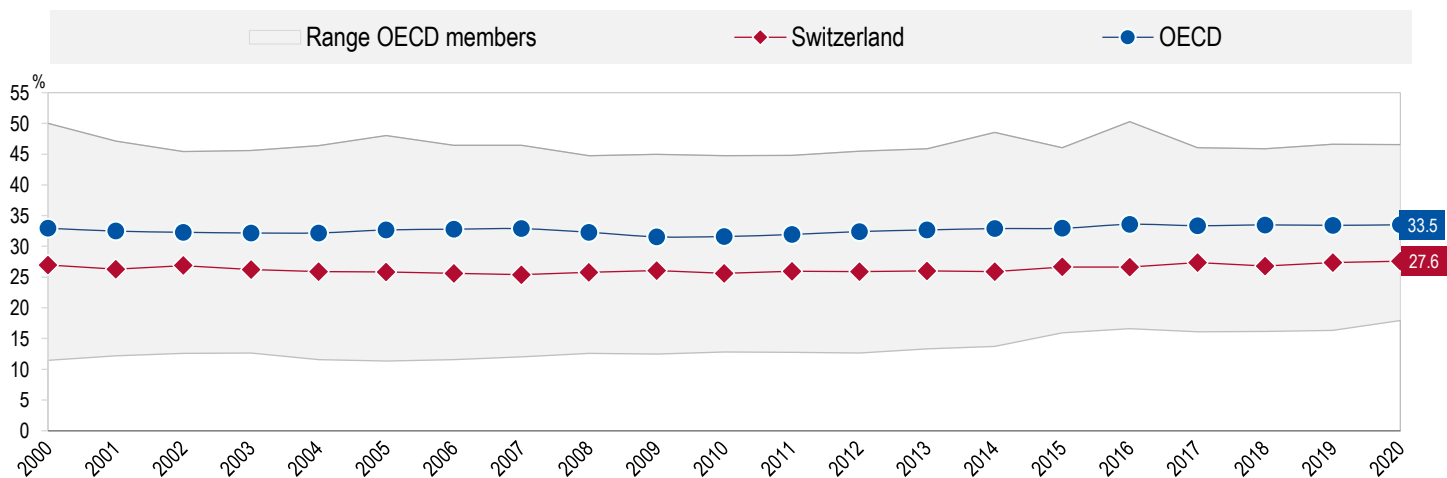


# Revenue Statistics 2021 - Switzerland

## Tax-to-GDP ratio

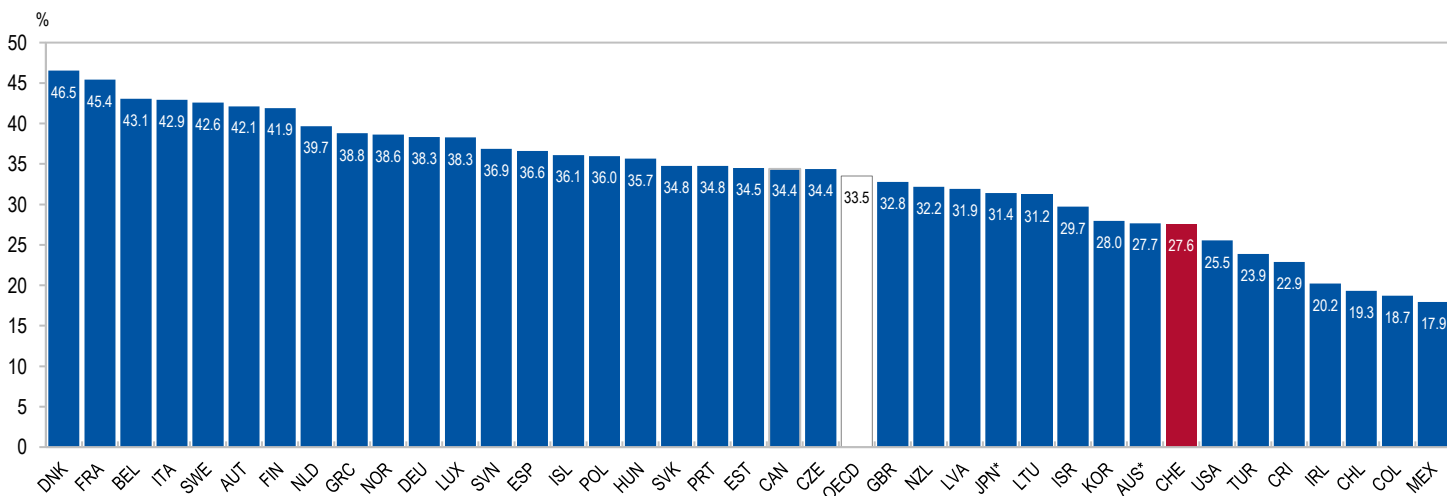
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Switzerland increased by 0.2 percentage points from 27.4% in 2019 to 27.6% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Switzerland has increased from 27.0% in 2000 to 27.6% 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 Switzerland was 27.6% in 2020, with the lowest being 25.4% in 2007.



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

Switzerland ranked 31st out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Switzerland had a tax-to-GDP ratio of 27.6% compared with the OECD average of 33.5%. In 2019, Switzerland was ranked 30th 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.

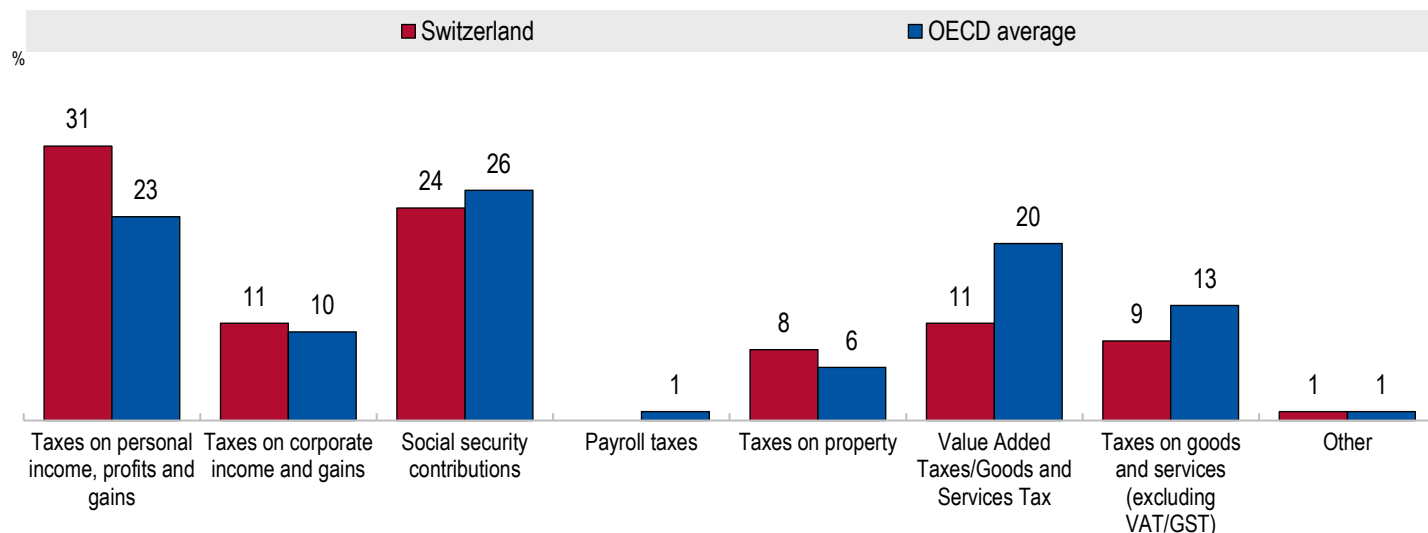
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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 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 <sup>2</sup>		
	Swiss Franc, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains <sup>1</sup>	91 873	95 961	+ 4 087	48	48	-	6th	6th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	59 179	60 809	+ 1 630	31	31	-	8th	8th	-
<i>Corporate income and gains</i>	21 928	22 599	+ 671	11	11	-	12th	13th	- 1
Social security contributions	45 942	47 078	+ 1 136	24	24	-	26th	26th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	14 493	15 328	+ 835	8	8	-	13th	13th	-
Taxes on goods and services	39 505	39 532	+ 27	20	20	-	36th	36th	-
<i>of which VAT</i>	22 497	22 337	- 160	12	11	- 1	37th	37th	-
Other	1 029	1 049	+ 20	1	1	-	17th	17th	-
<b>TOTAL</b>	<b>192 842</b>	<b>198 948</b>	<b>+ 6 106</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>

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