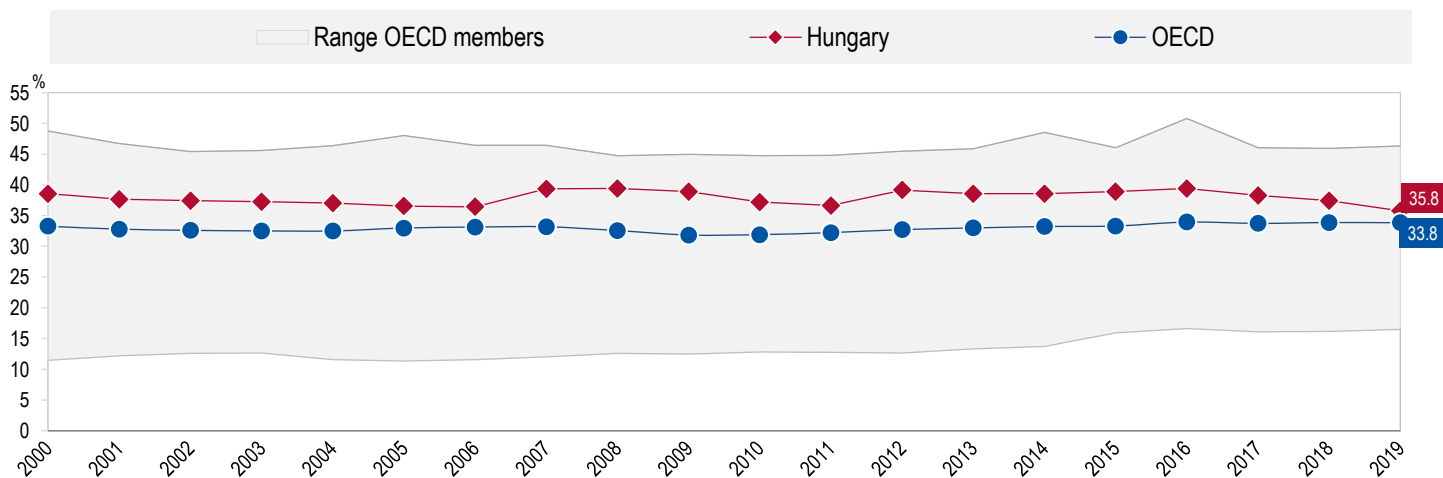


# Revenue Statistics 2020 - Hungary

## Tax-to-GDP ratio

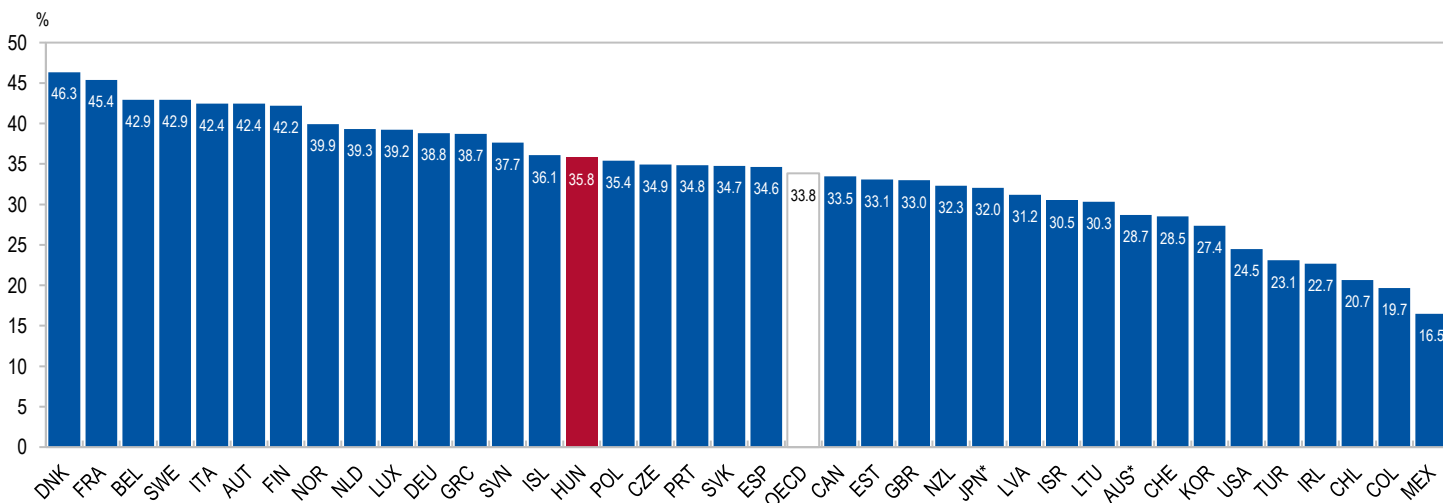
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Hungary decreased by 1.7 percentage points from 37.5% in 2018 to 35.8% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Hungary has decreased from 38.6% in 2000 to 35.8% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in Hungary was 39.4% in 2007, 2008 and 2016, with the lowest being 35.8% in 2019.



### Tax-to-GDP ratio compared to the OECD, 2019

Hungary ranked 15th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Hungary had a tax-to-GDP ratio of 35.8% compared with the OECD average of 33.8%. In 2018, Hungary was ranked 13th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



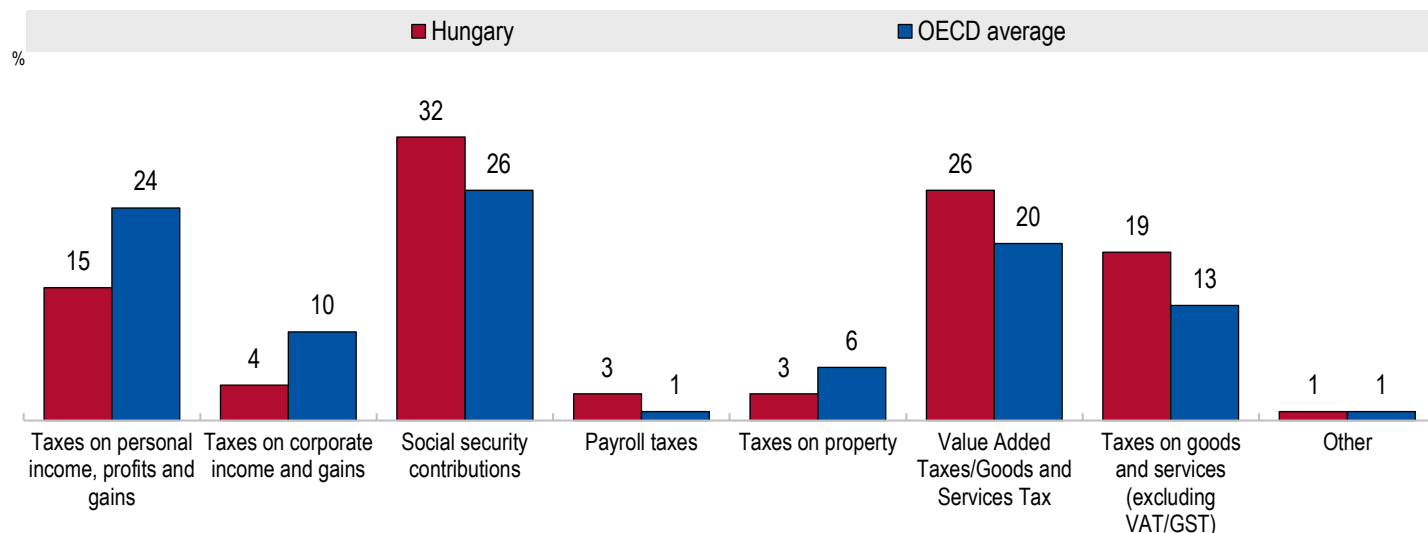
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. 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, 2018

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



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Hungary			Position in OECD <sup>2</sup>		
	Forint, billions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	2 863	2 912	+ 50	19	18	- 1	35th	37th	- 2
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	2 089	2 340	+ 251	14	15	+ 1	31st	31st	-
<i>Corporate income and gains</i>	774	572	- 202	5	4	- 1	30th	36th	- 6
Social security contributions	4 822	5 050	+ 227	32	32	-	13th	13th	-
Payroll taxes	340	410	+ 70	2	3	+ 1	7th	6th	+ 1
Taxes on property	409	418	+ 9	3	3	-	28th	29th	- 1
Taxes on goods and services	6 386	7 149	+ 763	43	45	+ 2	6th	3rd	+ 3
<i>of which VAT</i>	3 627	4 130	+ 503	24	26	+ 2	8th	6th	+ 2
Other	93	102	+ 9	1	1	-	14th	14th	-
<b>TOTAL</b>	<b>14 867</b>	<b>15 977</b>	<b>+ 1 110</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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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