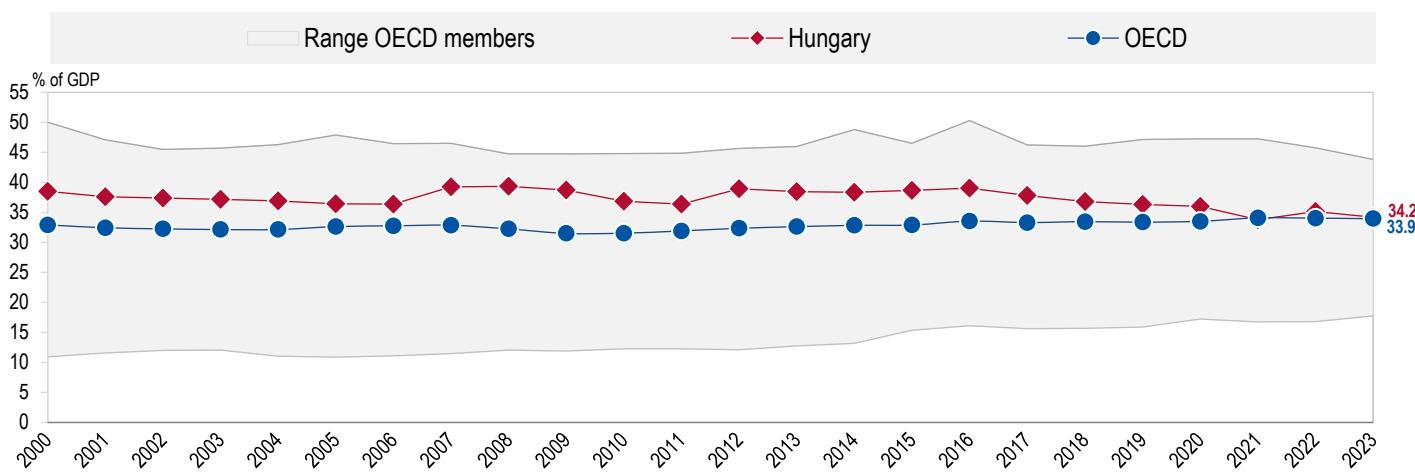


Revenue Statistics 2024 - Hungary

Tax-to-GDP ratio

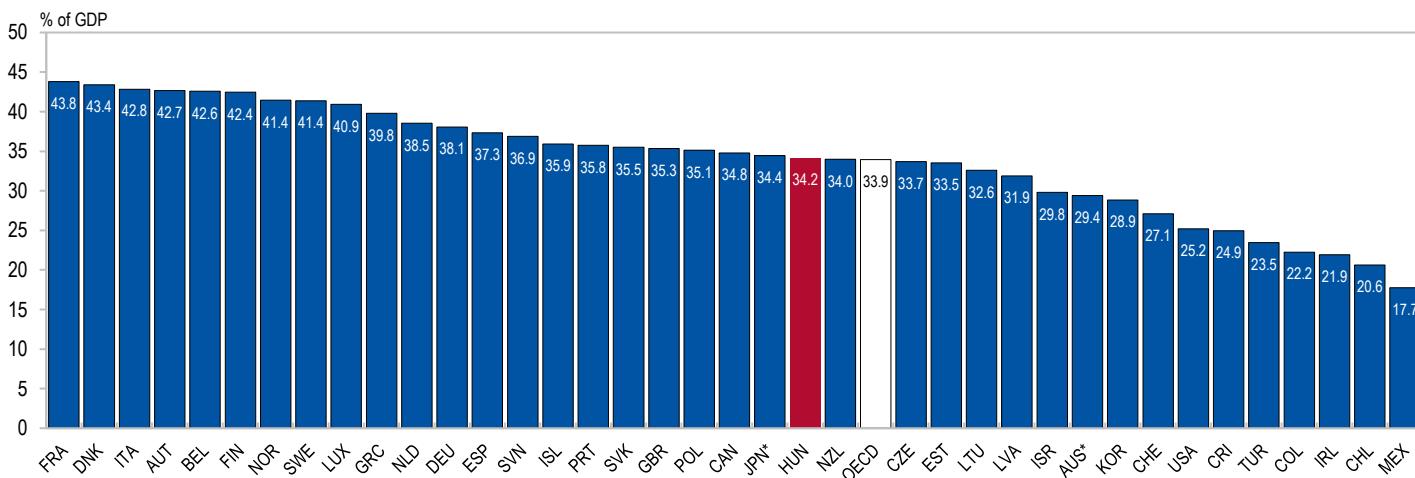
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Hungary decreased by 1.0 percentage point from 35.1% in 2022 to 34.2% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Hungary has decreased from 38.5% in 2000 to 34.2% 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 Hungary was 39.3% in 2008, with the lowest being 33.8% in 2021.



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

Hungary ranked 22nd¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Hungary had a tax-to-GDP ratio of 34.2% compared with the OECD average of 33.9%. In 2022, Hungary was ranked 18th 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.

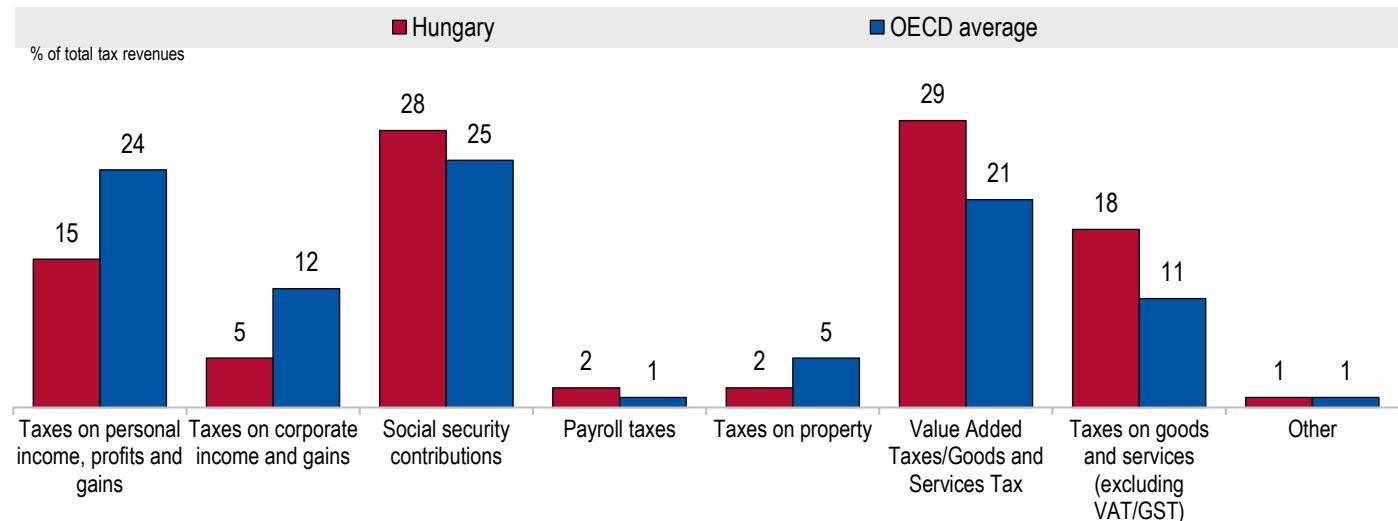
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



Tax structures

Tax structure compared to the OECD average, 2022

The structure of tax receipts in 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 structure	Tax Revenues in national currency			Tax structure in Hungary			Position in OECD		
	Forint, billions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	3 012	4 618	+ 1 607	16	20	+ 4	38th	38th	-
of which									
Personal income, profits and gains	2 255	3 524	+ 1 270	12	15	+ 3	33rd	29th	+ 4
Corporate income and gains	757	1 094	+ 337	4	5	+ 1	37th	37th	-
Social security contributions	5 781	6 482	+ 700	31	28	- 3	17th	19th	- 2
Payroll taxes	-	-	-	3	2	- 1	6th	9th	- 3
Taxes on property	483	532	+ 49	3	2	- 1	29th	28th	+ 1
Taxes on goods and services	8 790	11 002	+ 2 212	47	47	-	2nd	2nd	-
of which VAT	5 460	6 691	+ 1 231	29	29	-	4th	5th	- 1
Other	54	179	+ 125	-	1	+ 1	27th	14th	+ 13
TOTAL	18 646	23 181	+ 4 535	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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