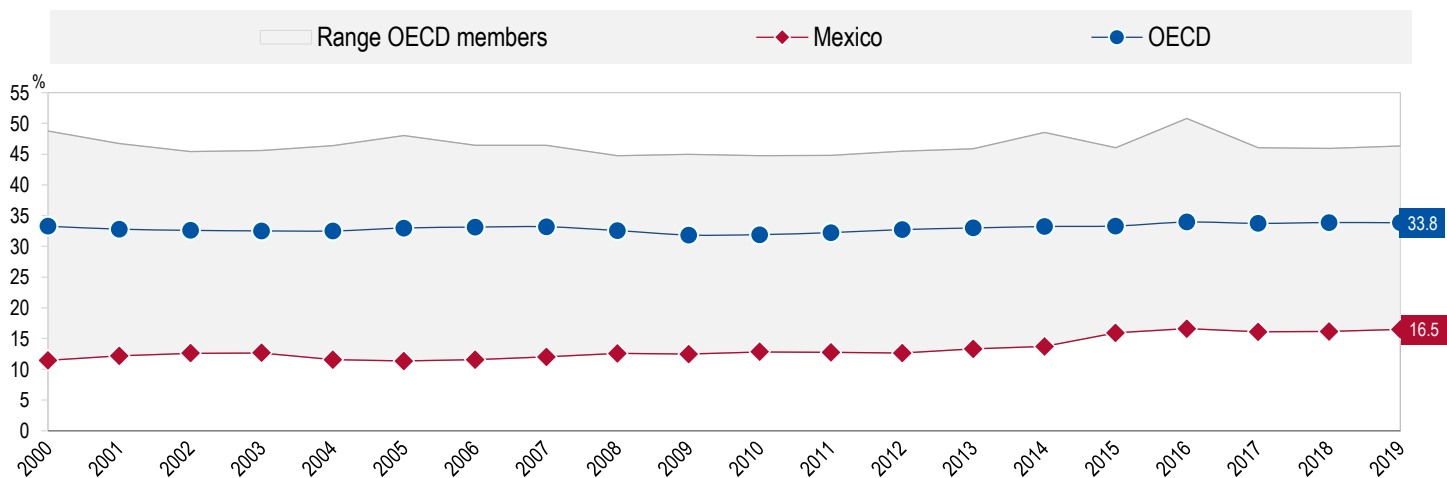


Revenue Statistics 2020 - Mexico

Tax-to-GDP ratio

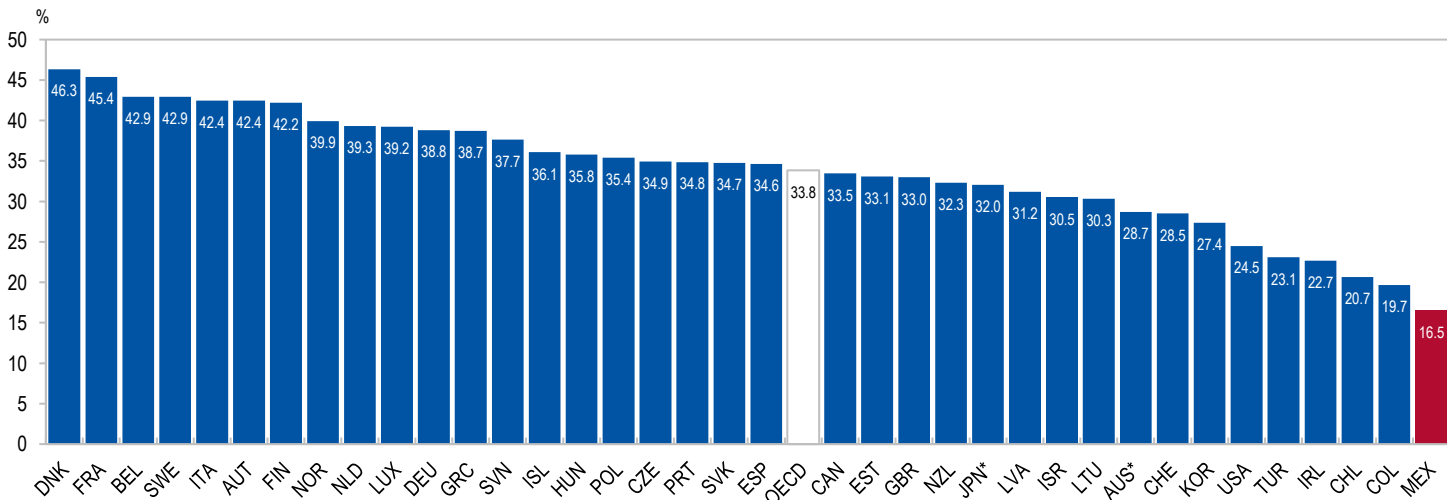
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Mexico increased by 0.3 percentage points from 16.2% in 2018 to 16.5% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Mexico has increased from 11.5% in 2000 to 16.5% 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 Mexico was 16.6% in 2016, with the lowest being 11.4% in 2005.



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

Mexico ranked 37th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Mexico had a tax-to-GDP ratio of 16.5% compared with the OECD average of 33.8%. In 2018, Mexico was also ranked 37th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



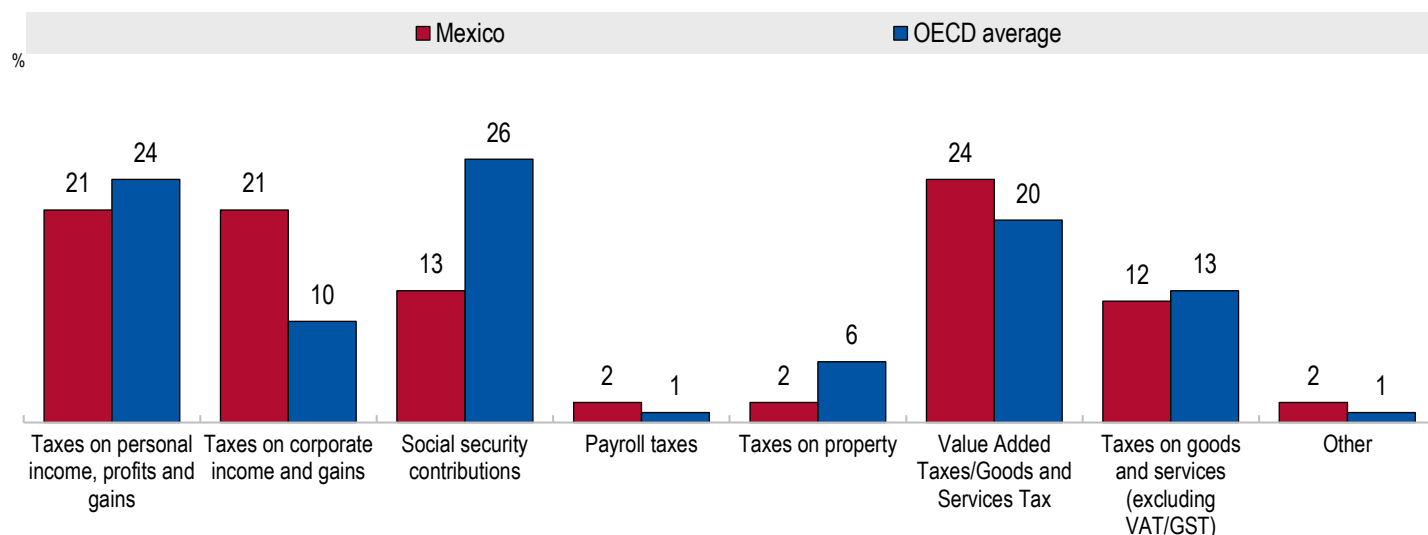
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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 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:

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

Tax structure

	Tax Revenues in national currency			Tax structure in Mexico			Position in OECD ²		
	Mexican Peso, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	1 571 954	1 671 513	+ 99 558	45	44	- 1	8th	9th	- 1
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	754 109	804 236	+ 50 127	21	21	-	20th	19th	+ 1
<i>Corporate income and gains</i>	769 193	809 834	+ 40 640	22	21	- 1	2nd	3rd	- 1
Social security contributions	467 619	509 087	+ 41 468	13	13	-	31st	31st	-
Payroll taxes	84 099	93 303	+ 9 204	2	2	-	6th	7th	- 1
Taxes on property	67 836	77 110	+ 9 274	2	2	-	31st	31st	-
Taxes on goods and services	1 283 049	1 381 659	+ 98 610	36	36	-	13th	13th	-
<i>of which VAT</i>	816 048	922 238	+ 106 190	23	24	+ 1	10th	9th	+ 1
Other	52 475	65 217	+ 12 741	1	2	+ 1	5th	4th	+ 1
TOTAL	3 527 032	3 797 888	+ 270 855	100	100	-	-	-	-

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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