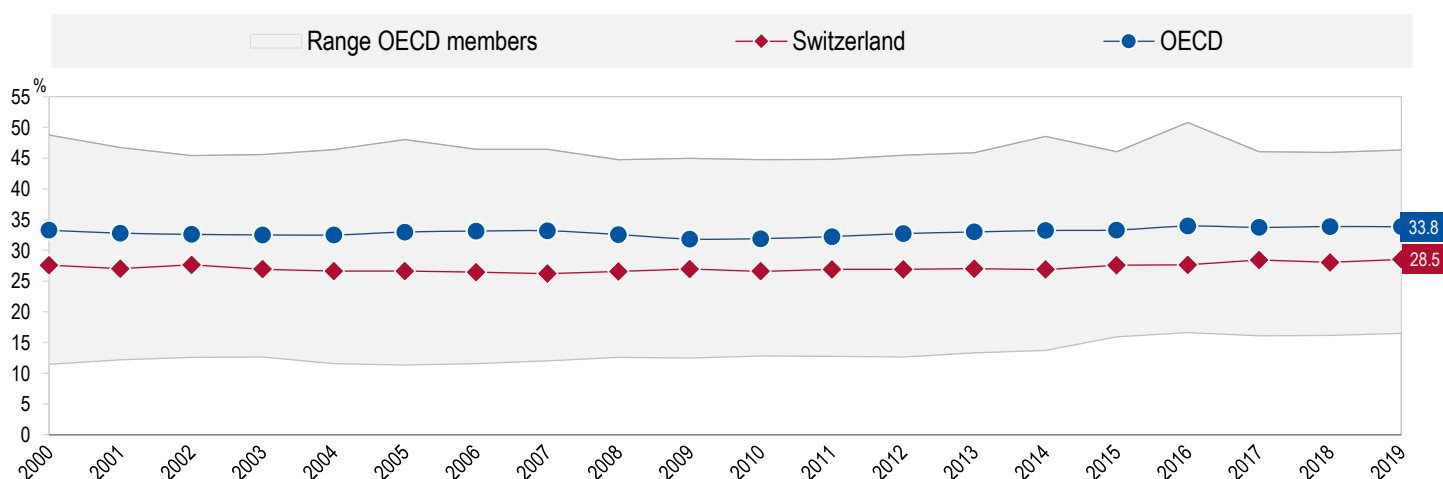


Revenue Statistics 2020 - Switzerland

Tax-to-GDP ratio

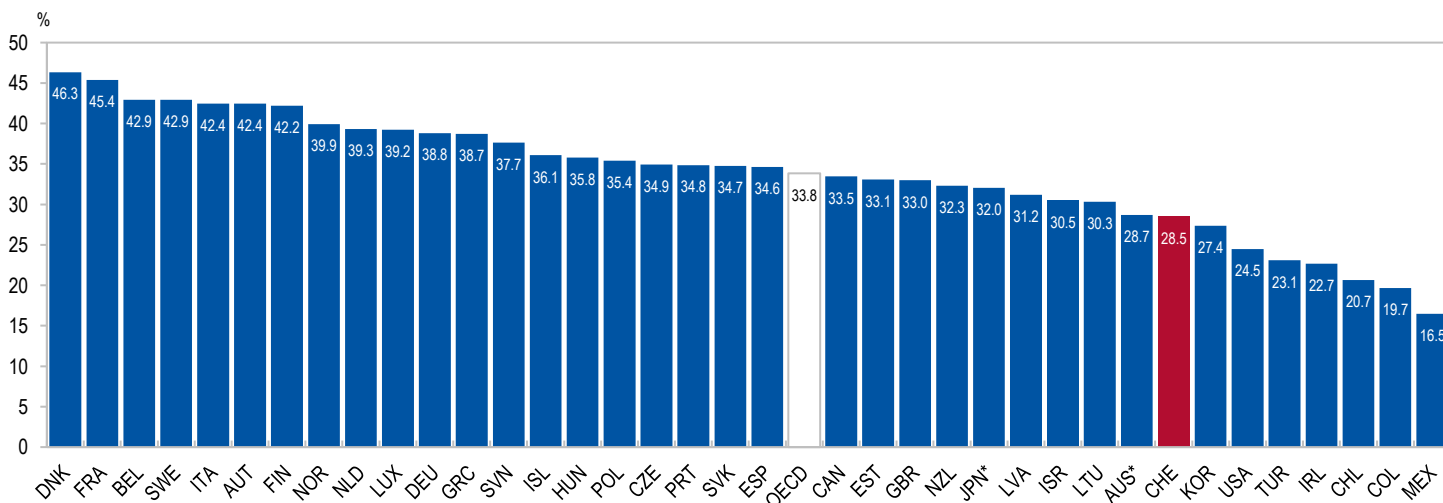
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Switzerland increased by 0.5 percentage points from 28.0% in 2018 to 28.5% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Switzerland has increased from 27.6% in 2000 to 28.5% 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 Switzerland was 28.5% in 2019, with the lowest being 26.2% in 2007.



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

Switzerland ranked 30th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Switzerland had a tax-to-GDP ratio of 28.5% compared with the OECD average of 33.8%. In 2018, Switzerland was also ranked 30th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



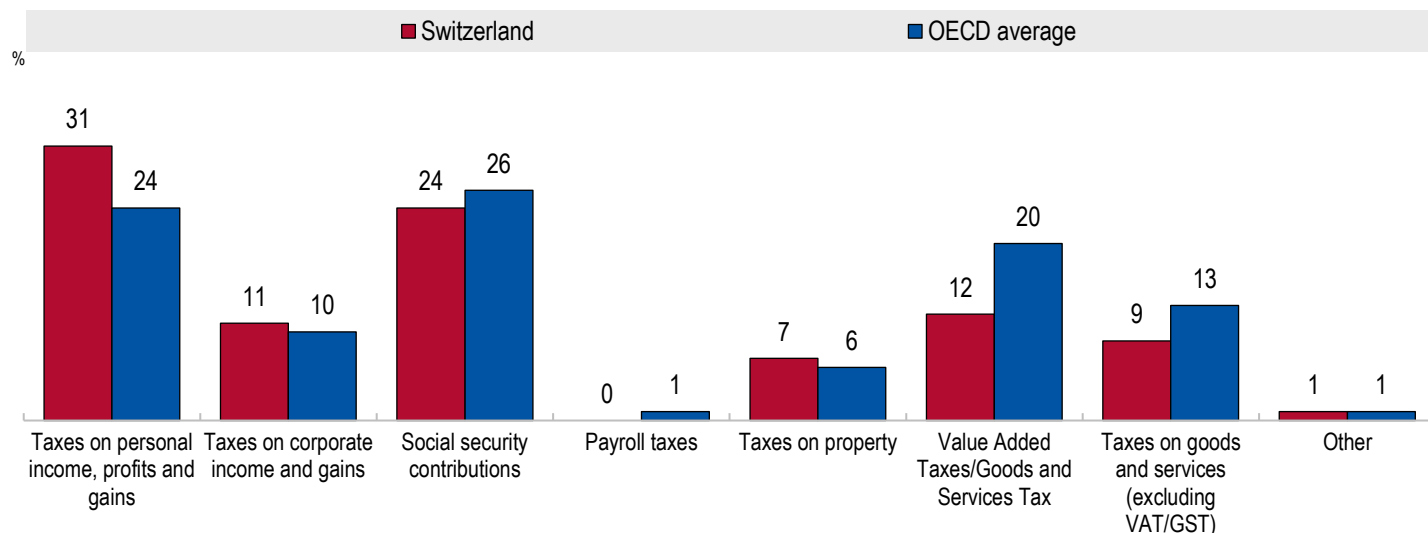
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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 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 ²		
	Swiss Franc, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	90 025	92 216	+ 2 191	47	48	+ 1	6th	6th	-
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	57 451	59 289	+ 1 837	30	31	+ 1	8th	8th	-
<i>Corporate income and gains</i>	20 436	22 093	+ 1 656	11	11	-	12th	11th	+ 1
Social security contributions	44 865	45 733	+ 867	24	24	-	24th	25th	- 1
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	14 220	14 168	- 52	7	7	-	14th	13th	+ 1
Taxes on goods and services	40 180	40 253	+ 73	21	21	-	35th	35th	-
<i>of which VAT</i>	22 869	22 604	- 266	12	12	-	36th	35th	+ 1
Other	959	1 021	+ 61	1	1	-	19th	16th	+ 3
TOTAL	190 250	193 391	+ 3 141	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>

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