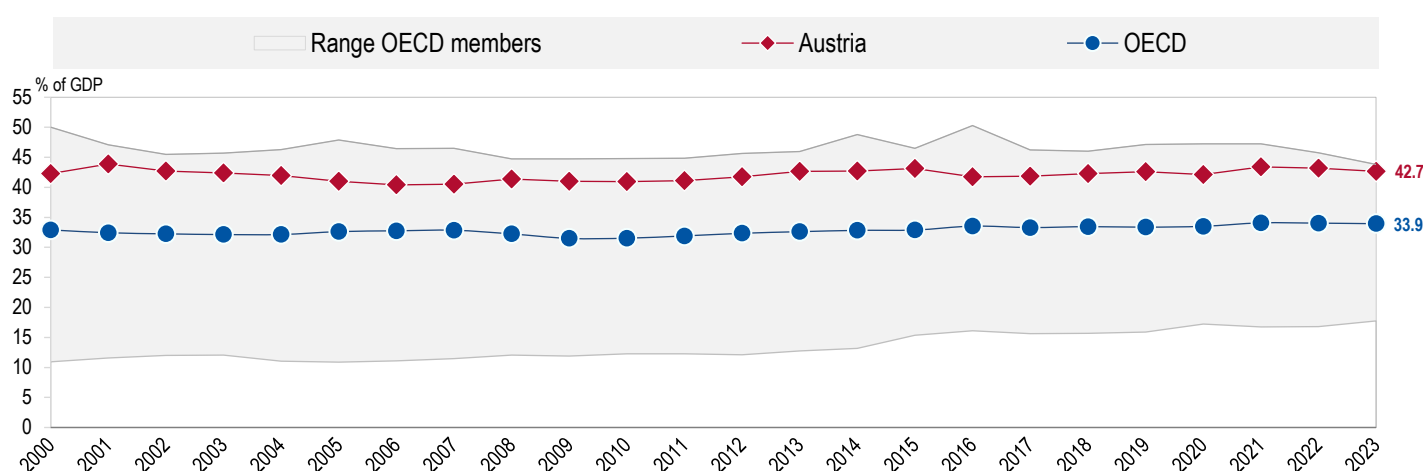


Revenue Statistics 2024 - Austria

Tax-to-GDP ratio

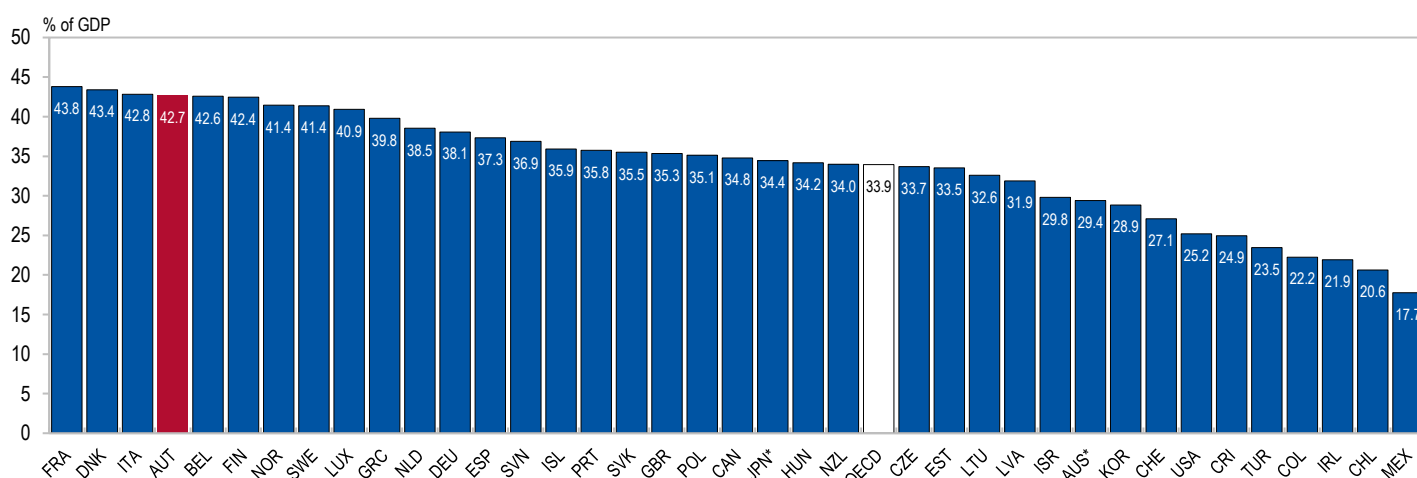
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Austria decreased by 0.5 percentage points from 43.2% in 2022 to 42.7% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Austria has increased from 42.3% in 2000 to 42.7% 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 Austria was 43.9% in 2001, with the lowest being 40.4% in 2006.



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

Austria ranked 4th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Austria had a tax-to-GDP ratio of 42.7% compared with the OECD average of 33.9%. In 2022, Austria was ranked 3rd 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.

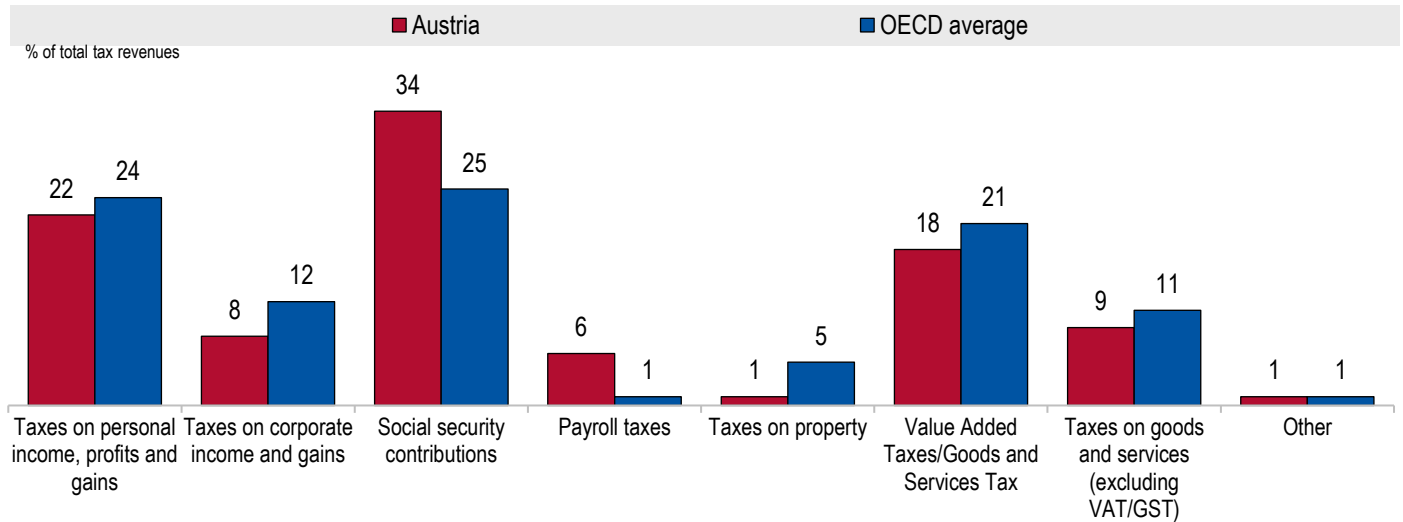
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 Austria compared with the OECD average is shown in the figure below.



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Austria			Position in OECD		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	51 877	59 718	+ 7 841	30	31	+ 1	26th	26th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	39 397	43 025	+ 3 628	22	22	-	19th	18th	+ 1
<i>Corporate income and gains</i>	11 168	15 325	+ 4 158	6	8	+ 2	28th	24th	+ 4
Social security contributions	62 259	65 893	+ 3 634	35	34	- 1	8th	9th	- 1
Payroll taxes	-	-	-	6	6	-	2nd	2nd	-
Taxes on property	2 558	2 634	+ 76	1	1	-	34th	34th	-
Taxes on goods and services	47 023	51 976	+ 4 954	27	27	-	29th	27th	+ 2
<i>of which VAT</i>	30 764	35 628	+ 4 864	17	18	+ 1	28th	26th	+ 2
Other	1 239	1 446	+ 207	1	1	-	14th	15th	- 1
TOTAL	175 806	193 112	+ 17 306	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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