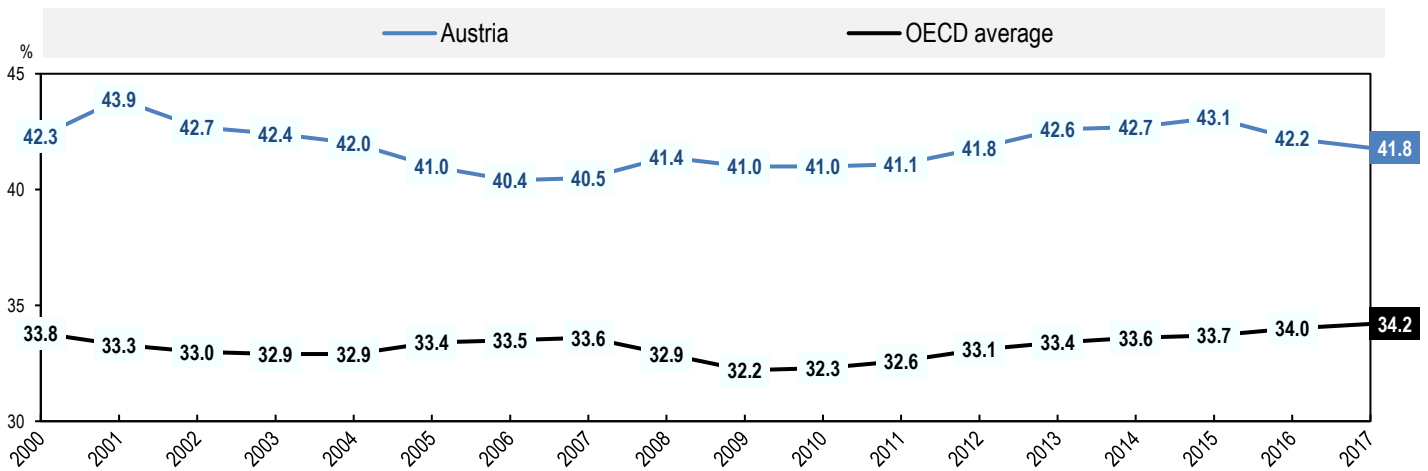


Revenue Statistics 2018 - Austria

Tax-to-GDP ratio

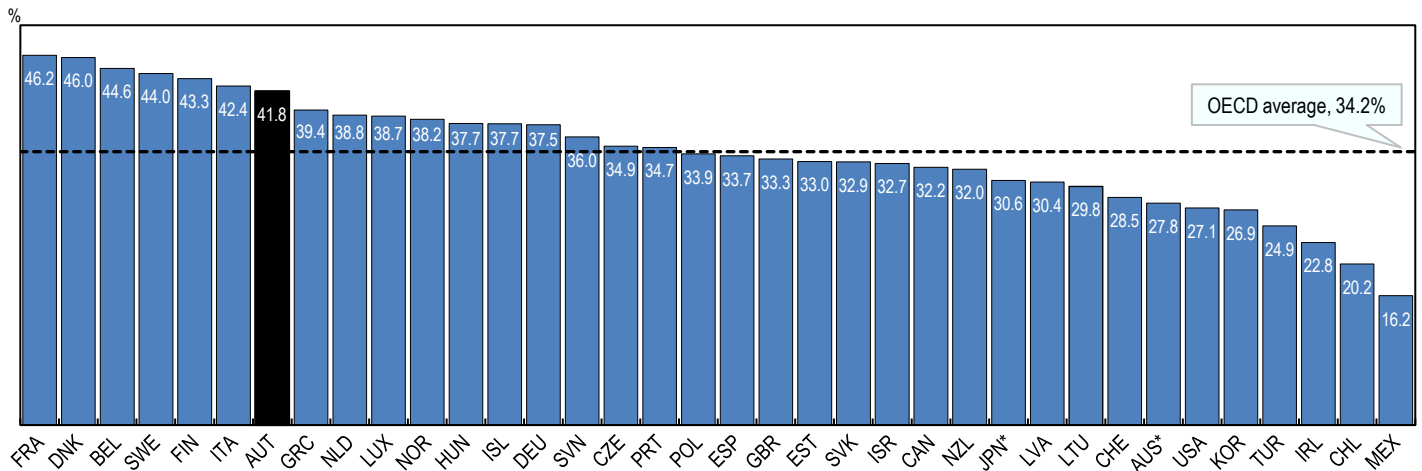
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Austria decreased by 0.4 percentage points, from 42.2% in 2016 to 41.8% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Austria has decreased from 42.3% in 2000 to 41.8% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). 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, 2017

Austria ranked 7th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Austria had a tax-to-GDP ratio of 41.8% compared with the OECD average of 34.2%. In 2016, Austria was ranked 8th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



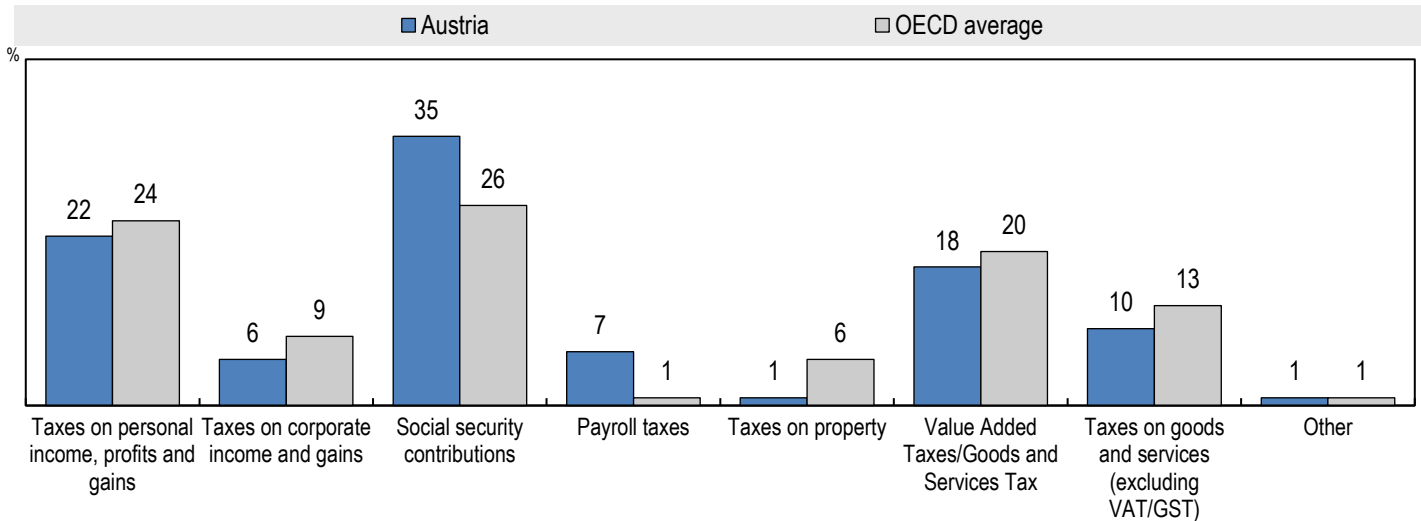
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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

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 ²		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	41 775	44 796	- 3 021	28	30	- 2	24th	23rd	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	32 250	35 841	- 3 591	22	24	- 2	17th	17th	-
<i>Corporate income and gains</i>	8 388	7 659	+ 728	6	5	+ 1	26th	30th	+ 4
Social security contributions	51 725	49 867	+ 1 858	35	34	+ 1	10th	11th	+ 1
Payroll taxes	10 401	10 040	+ 360	7	7	-	2nd	2nd	-
Taxes on property	1 953	1 965	- 13	1	1	-	34th	33rd	- 1
Taxes on goods and services	42 156	40 649	+ 1 506	28	27	+ 1	23rd	28th	+ 5
<i>of which VAT</i>	27 306	26 282	+ 1 025	18	18	-	24th	25th	+ 1
Other	1 199	1 152	+ 47	1	1	-	11th	10th	- 1
TOTAL	149 208	148 469	+ 738	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 36th.

Source: OECD Revenue Statistics 2018 <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