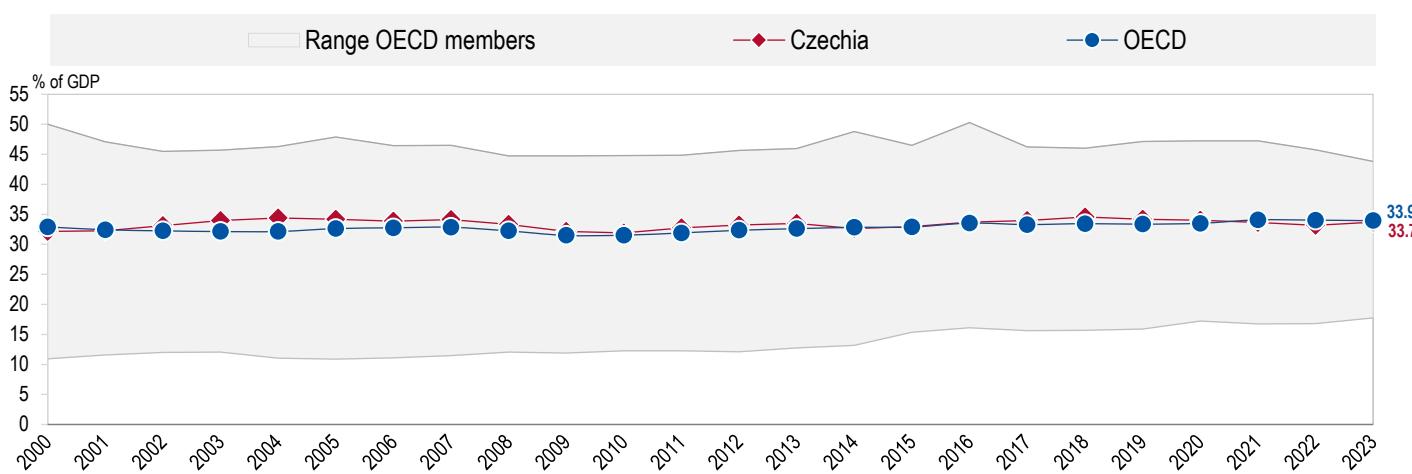


## Revenue Statistics 2024 - Czechia

### Tax-to-GDP ratio

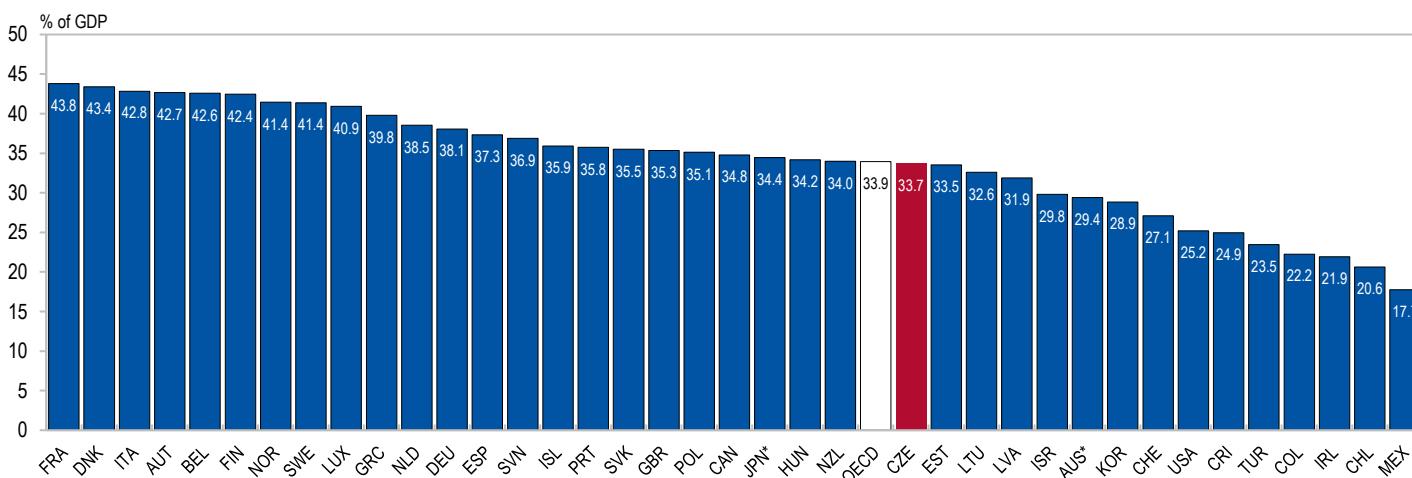
#### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Czechia increased by 0.5 percentage points from 33.2% in 2022 to 33.7% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Czechia has increased from 32.2% in 2000 to 33.7% 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 Czechia was 34.6% in 2018, with the lowest being 31.9% in 2010.



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

Czechia ranked 24th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Czechia had a tax-to-GDP ratio of 33.7% compared with the OECD average of 33.9%. In 2022, Czechia was ranked 23rd 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.

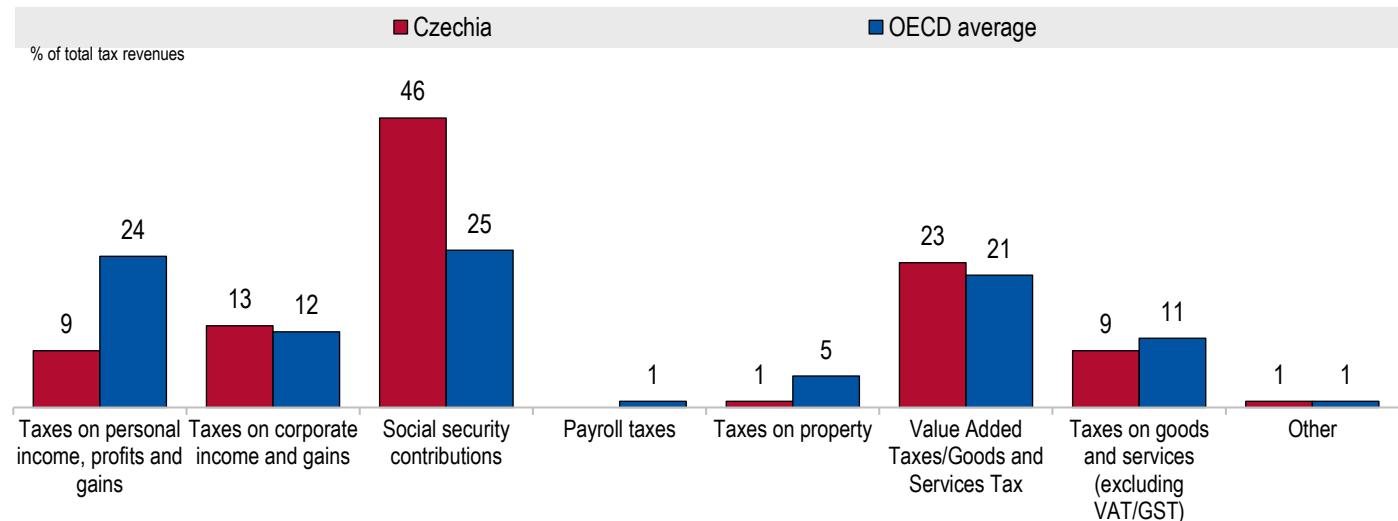
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



## Tax structures

### Tax structure compared to the OECD average, 2022

The structure of tax receipts in Czechia compared with the OECD average is shown in the figure below.



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

- » Substantially higher revenues from social security contributions, and higher revenues from taxes on corporate income & gains and value-added taxes.
- » A lower proportion of revenues from property taxes and goods & services taxes (excluding VAT/GST), and substantially lower revenues from taxes on personal income, profits & gains.
- » No revenues from payroll taxes.

### Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Czechia			Position in OECD		
	Czechia Koruna, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains <sup>1</sup>	441 143	515 371	+ 74 229	21	22	+ 1	35th	32nd	+ 3
of which									
Personal income, profits and gains	198 761	214 131	+ 15 370	9	9	-	36th	36th	-
Corporate income and gains	242 381	301 240	+ 58 859	11	13	+ 2	12th	13th	- 1
Social security contributions	1 004 804	1 074 201	+ 69 397	47	46	- 1	1st	1st	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	11 939	12 501	+ 563	1	1	-	38th	37th	+ 1
Taxes on goods and services	664 721	737 336	+ 72 615	31	32	+ 1	19th	19th	-
of which VAT	463 521	536 896	+ 73 375	22	23	+ 1	14th	12th	+ 2
Other	10 875	12 964	+ 2 089	1	1	-	18th	20th	- 2
<b>TOTAL</b>	<b>2 122 826</b>	<b>2 339 641</b>	<b>+ 216 816</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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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