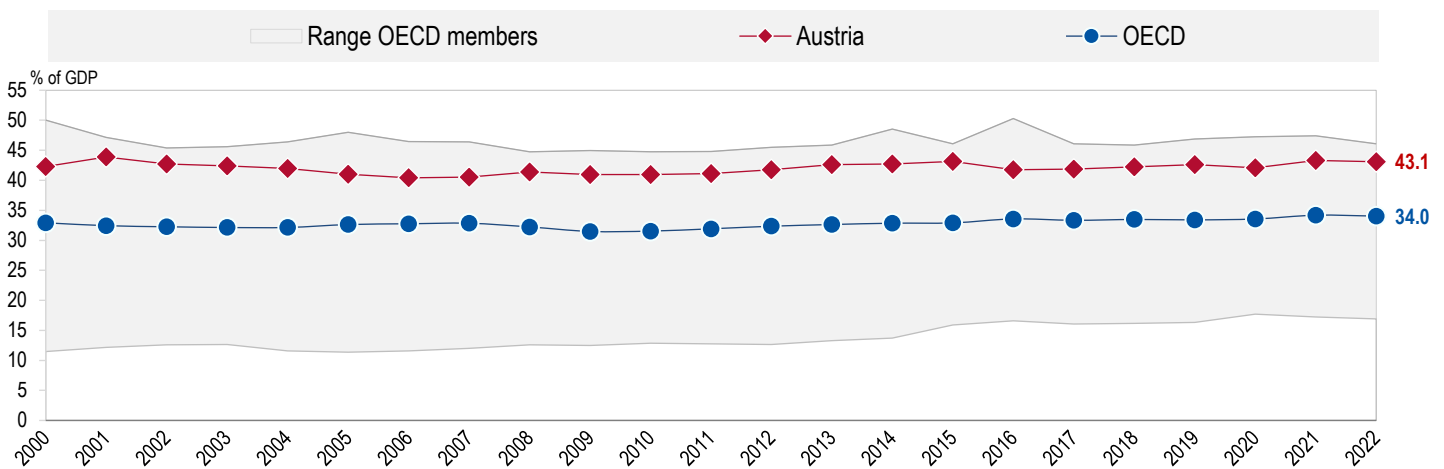


Revenue Statistics 2023 - Austria

Tax-to-GDP ratio

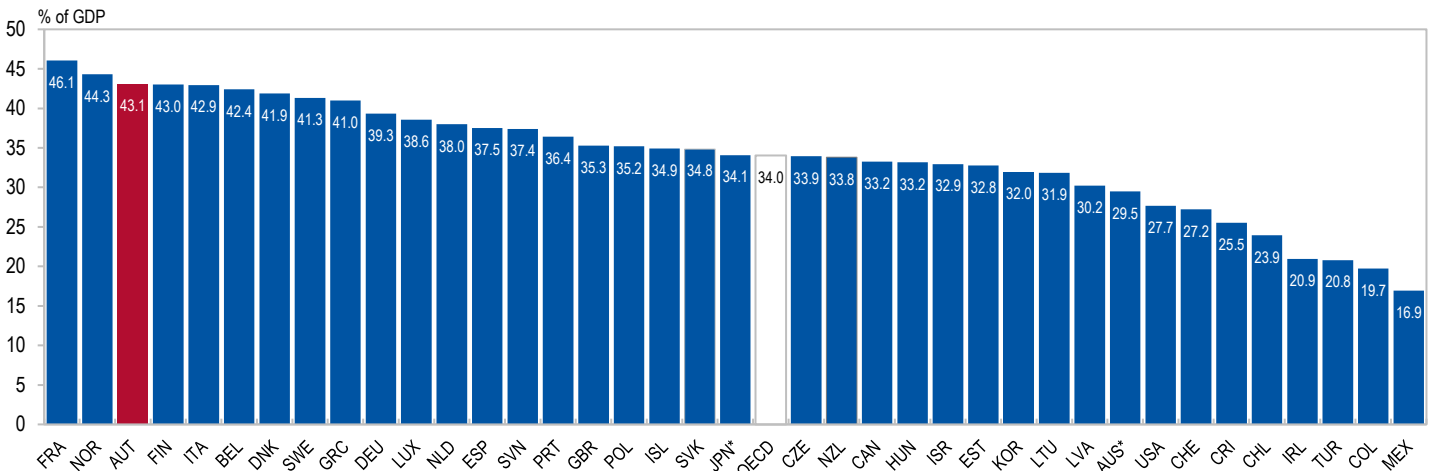
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Austria decreased by 0.2 percentage points from 43.3% in 2021 to 43.1% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Austria has increased from 42.3% in 2000 to 43.1% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% 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, 2022

Austria ranked 3rd¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Austria had a tax-to-GDP ratio of 43.1% compared with the OECD average of 34.0%. In 2021, Austria was also ranked 3rd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

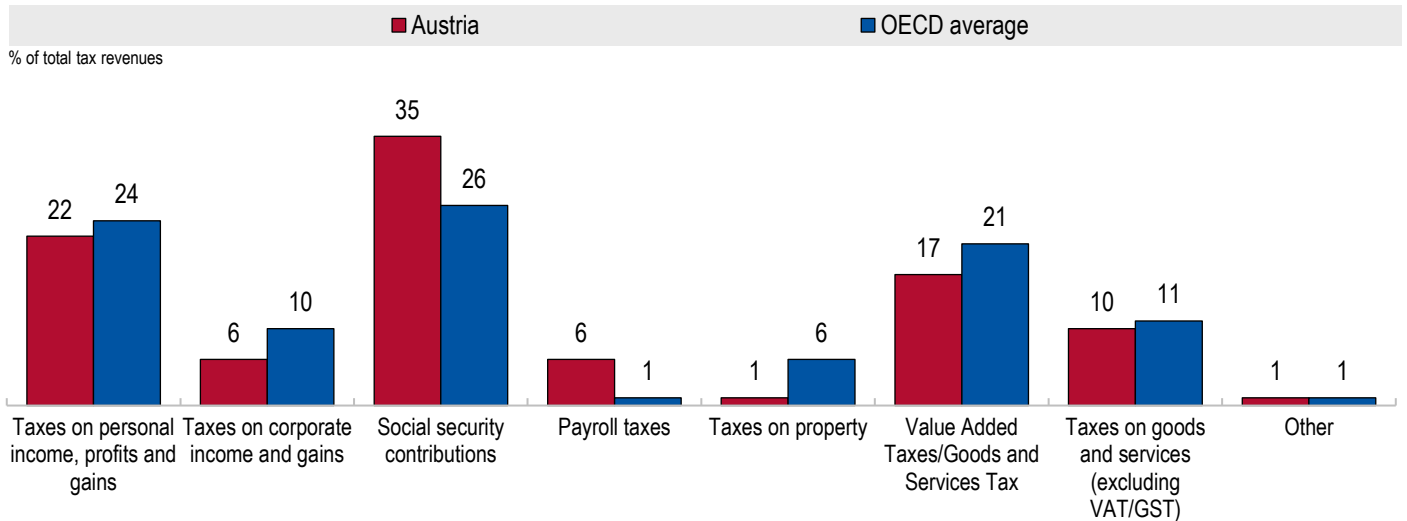
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2021

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			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	44 548	51 877	+ 7 329	28	30	+ 2	26th	26th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	35 546	39 397	+ 3 851	22	22	-	20th	19th	+ 1
<i>Corporate income and gains</i>	8 182	11 168	+ 2 985	5	6	+ 1	31st	28th	+ 3
Social security contributions	59 029	62 259	+ 3 230	37	35	- 2	8th	8th	-
Payroll taxes	-	-	-	7	6	- 1	3rd	2nd	+ 1
Taxes on property	2 195	2 558	+ 363	1	1	-	34th	34th	-
Taxes on goods and services	43 458	47 013	+ 3 555	27	27	-	26th	28th	- 2
<i>of which VAT</i>	28 202	30 764	+ 2 562	18	17	- 1	25th	28th	- 3
Other	1 165	1 230	+ 65	1	1	-	13th	14th	- 1
TOTAL	160 365	175 796	+ 15 431	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 (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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