

CZECH REPUBLIC

Table II. Detailed taxes and social contribution receipts

Million CZK

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	1 477 102	1 579 000	1 675 332	1 802 249	1 939 689	2 073 661	2 046 166	2 186 297
2 Total tax receipts and actual social contributions	1 476 369	1 577 973	1 674 324	1 801 079	1 938 263	2 071 794	2 042 987	2 182 740
3 Total tax receipts	848 554	916 084	972 287	1 042 721	1 105 834	1 178 561	1 136 755	1 173 095
4 Taxes on production and imports	513 084	561 907	586 840	626 254	647 349	688 032	651 333	705 037
5 Taxes on products	489 401	538 291	561 976	600 786	619 372	649 634	611 057	661 261
6 Value added type taxes	319 485	333 274	353 915	387 537	408 538	435 462	422 479	463 521
7 Taxes and duties on imports, excluding VAT	53 756	70 709	98 295	85 814	90 786	90 318	77 031	92 177
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	53 756	70 709	98 295	85 814	90 786	90 318	77 031	92 177
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	53 756	70 709	98 295	85 814	90 786	90 318	77 031	92 177
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	116 160	134 308	109 766	127 435	120 048	123 854	111 547	105 563
17 Excise duties and consumption taxes	97 371	112 225	83 180	99 800	94 789	97 610	99 984	90 660
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	9 956	11 971	13 513	13 649	14 609	13 967	717	770
20 Car registration taxes	558	737	613	601	571	534	447	484
21 Taxes on entertainment	76	80	91	103	70	82	19	15
22 Taxes on lotteries, gambling and betting	7 542	8 518	11 586	12 442	9 102	10 703	9 709	13 019
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	635	757	754	816	880	926	645	586
25 General sales or turnover taxes	22	20	29	24	27	32	26	29
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	23 683	23 616	24 864	25 468	27 977	38 398	40 276	43 776
30 Taxes on land, buildings or other structures	8 306	8 486	8 739	8 847	8 931	9 034	9 690	9 923
31 Taxes on the use of fixed assets	5 598	5 868	6 012	6 245	6 319	6 501	5 933	5 430
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	701	706	712	716	718	721	724	726
35 Taxes on pollution	2 776	1 979	3 498	3 560	5 691	15 413	16 777	19 512
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	6 302	6 577	5 903	6 100	6 318	6 729	7 152	8 185
38 Current taxes on income and wealth	335 460	354 166	385 430	416 438	458 463	490 517	485 387	468 037
39 Taxes on income	325 118	343 264	374 290	404 813	447 516	479 639	474 596	456 814
40 Taxes on individual or household income including holding gains	181 247	186 692	207 122	228 933	260 601	287 227	297 687	228 320
41 Taxes on individual or household income excl. holding gains	181 247	186 692	207 122	228 933	260 601	287 227	297 687	228 320
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	143 871	156 572	167 168	175 880	186 915	192 412	176 909	228 494
44 Taxes on income or profits of corporations excl. holding gains	143 871	156 572	167 168	175 880	186 915	192 412	176 909	228 494
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	10 342	10 902	11 140	11 625	10 947	10 878	10 791	11 223
51 Current taxes on capital	1 658	1 913	1 941	1 998	2 033	1 984	1 964	2 049
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	7 024	7 068	7 088	7 111	7 068	7 083	7 123	7 237
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	1 660	1 921	2 111	2 516	1 846	1 811	1 704	1 937
57 Capital taxes	10	11	17	29	22	12	35	21
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	10	11	17	29	22	12	35	21
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	627 815	661 889	702 037	758 358	832 429	893 233	906 232	1 009 645
62 Employers' actual social contributions	400 654	422 509	449 685	488 473	538 164	576 586	581 087	625 950
63 Compulsory	400 641	422 499	449 671	488 463	538 154	576 572	581 076	625 945
64 Voluntary	13	10	14	10	10	14	11	5
65 Households' actual social contributions	227 161	239 380	252 352	269 885	294 265	316 647	325 145	383 695
66 Compulsory	226 816	239 004	251 948	269 432	293 752	316 083	324 619	383 127
<i>of which:</i>								
67 <i>Employees</i>	126 894	133 878	143 730	155 827	171 835	184 563	187 733	200 968
68 <i>Self- and non-employed persons</i>	99 922	105 126	108 218	113 605	121 917	131 520	136 886	182 159
69 Voluntary	345	376	404	453	513	564	526	568
70 Imputed social contributions	733 e	1 027 e	1 008 e	1 170 e	1 426 e	1 867 e	3 179 e	3 557 e
71 Capital transfers for taxes and social cont., unlikely to be collected

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Table II. Detailed taxes and social contribution receipts (cont.)

Million CZK

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	1 018 562	1 096 377	1 154 148	1 245 046	1 327 762	1 420 139	1 373 220	1 425 259
2 Total tax receipts and actual social contributions	1 018 302	1 096 060	1 153 864	1 244 676	1 327 310	1 419 499	1 372 101	1 423 954
3 Total tax receipts	627 079	683 148	715 347	766 894	802 600	855 333	820 226	816 188
4 Taxes on production and imports	406 479	450 300	463 776	491 006	499 253	529 667	498 520	521 171
5 Taxes on products	391 689	435 728	448 203	475 024	480 812	500 925	468 476	487 903
6 Other taxes on production	14 790	14 572	15 573	15 982	18 441	28 742	30 044	33 268
7 Current taxes on income and wealth	220 600	232 848	251 571	275 888	303 347	325 666	321 706	295 017
8 Taxes on income	212 774	224 742	243 268	267 174	295 316	317 633	313 659	286 703
9 Other current taxes	7 826	8 106	8 303	8 714	8 031	8 033	8 047	8 314
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	391 223	412 912	438 517	477 782	524 710	564 166	551 875	607 766
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	221 941	233 637	257 654	276 619	304 196	324 438	318 561	359 128
2 Total tax receipts and actual social contributions	221 475	232 936	256 940	275 827	303 234	323 228	316 529	356 907
3 Total tax receipts	221 475	232 936	256 940	275 827	303 234	323 228	316 529	356 907
4 Taxes on production and imports	106 605	111 607	123 064	135 248	148 096	158 365	152 813	183 866
5 Taxes on products	97 712	102 563	113 773	125 762	138 560	148 709	142 581	173 358
6 Other taxes on production	8 893	9 044	9 291	9 486	9 536	9 656	10 232	10 508
7 Current taxes on income and wealth	114 860	121 318	133 859	140 550	155 116	164 851	163 681	173 020
8 Taxes on income	112 344	118 522	131 022	137 639	152 200	162 006	160 937	170 111
9 Other current taxes	2 516	2 796	2 837	2 911	2 916	2 845	2 744	2 909
10 Capital taxes	10	11	17	29	22	12	35	21
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	236 599	248 986	263 530	280 584	307 731	329 084	354 385	401 910
2 Total tax receipts and actual social contributions	236 592	248 977	263 520	280 576	307 719	329 067	354 357	401 879
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	236 592	248 977	263 520	280 576	307 719	329 067	354 357	401 879
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/0d9b>.

Source: Czech Statistical Office via Eurostat.