

SWITZERLAND

Table II. Detailed taxes and social contribution receipts

Million CHF

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	174 672	180 407	182 988	190 115	193 236	198 684	195 228	208 249
2 Total tax receipts and actual social contributions	175 343	181 128	183 669	190 662	193 902	199 354	195 261	208 543
3 Total tax receipts	131 798	136 843	138 917	145 406	147 830	152 120	146 204	157 879
4 Taxes on production and imports	37 741	37 971	37 873	38 966	38 800	38 960	38 572	40 634
5 Taxes on products	35 491	35 548	35 217	36 257	36 056	35 904	35 421	37 538
6 Value added type taxes	22 450	22 273	22 279	22 791	22 531	22 383	21 990	23 428
7 Taxes and duties on imports, excluding VAT	6 469	6 237	6 242	6 163	6 149	6 133	5 761	6 148
8 Import duties	1 068	1 056	1 134	1 103	1 103	1 143	1 187	1 277
9 Taxes on imports, excluding VAT and import duties	5 401	5 182	5 108	5 061	5 046	4 990	4 574	4 871
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	5 047	4 788	4 759	4 665	4 648	4 583	4 243	4 554
13 General sales taxes	354	393	349	396	398	407	331	316
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	6 572	7 038	6 696	7 302	7 375	7 388	7 670	7 962
17 Excise duties and consumption taxes	3 050	3 268	3 329	3 440	3 809	3 770	3 806	3 907
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	1 658	1 902	1 547	1 970	1 684	1 701	1 992	2 201
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	35	35	35	35	35	35	27	30
22 Taxes on lotteries, gambling and betting	824	846	805	866	839	857	807	740
23 Taxes on insurance premiums	711	715	706	713	703	717	726	742
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	294	272	273	278	305	308	313	341
29 Other taxes on production	2 249	2 423	2 656	2 710	2 744	3 055	3 151	3 096
30 Taxes on land, buildings or other structures	522	569	601	589	602	645	670	722
31 Taxes on the use of fixed assets	432	442	450	455	460	466	469	476
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	159	165	161	172	185	281	305	309
35 Taxes on pollution	931	1 041	1 240	1 298	1 298	1 455	1 506	1 382
36 Under-compensation of VAT (flat rate system)	125	125	117	111	112	124	114	125
37 Other taxes on production n.e.c.	82	82	86	85	86	85	86	83
38 Current taxes on income and wealth	92 881	97 784	99 896	105 279	107 818	111 927	106 360	115 785
39 Taxes on income	79 952	84 362	85 668	90 549	92 621	96 240	90 452	99 407
40 Taxes on individual or household income including holding gains	54 369	56 375	57 075	57 862	59 784	61 355	62 876	63 989
41 Taxes on individual or household income excl. holding gains	54 369	56 375	57 075	57 862	59 784	61 355	62 876	63 989
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	18 121	19 432	20 807	20 515	22 033	22 301	21 485	22 400
44 Taxes on income or profits of corporations excl. holding gains	18 121	19 432	20 807	20 515	22 033	22 301	21 485	22 400
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	7 463	8 556	7 787	12 172	10 804	12 585	6 091	13 018
50 Other current taxes	12 928	13 421	14 228	14 730	15 196	15 686	15 908	16 378
51 Current taxes on capital	9 205	9 580	10 247	10 625	11 008	11 650	11 810	12 224
52 Poll taxes	52	53	131	132	134	130	129	130
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	3 008	3 079	3 129	3 174	3 193	3 053	3 078	3 131
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	663	709	721	799	861	853	892	893
57 Capital taxes	1 177	1 088	1 148	1 161	1 212	1 234	1 272	1 460
58 Taxes on capital transfers	1 177	1 088	1 148	1 161	1 212	1 234	1 272	1 460
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	43 545	44 285	44 753	45 255	46 072	47 233	49 057	50 664
62 Employers' actual social contributions	20 191	20 574	20 776	21 051	21 500	22 072	22 044	23 254
63 Compulsory	20 191	20 574	20 776	21 051	21 500	22 072	22 044	23 254
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	23 354	23 711	23 977	24 205	24 572	25 161	27 013	27 410
66 Compulsory	23 318	23 673	23 943	24 167	24 536	25 129	26 986	27 381
<i>of which:</i>								
67 Employees	20 158	20 542	20 739	21 015	21 461	22 031	23 753	24 111
68 Self- and non-employed persons
69 Voluntary	36	37	33	38	36	33	27	29
70 Imputed social contributions	357	337	389	382	370	393	785	554
71 Capital transfers for taxes and social cont., unlikely to be collected	1 027	1 058	1 070	929	1 036	1 062	818	848

SWITZERLAND

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

Million CHF

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	60 546	63 896	63 806	68 936	68 818	71 085	65 221	75 113
2 Total tax receipts and actual social contributions	60 646	64 023	64 008	69 025	68 941	71 219	65 170	75 132
3 Total tax receipts	60 646	64 023	64 008	69 025	68 941	71 219	65 170	75 132
4 Taxes on production and imports	35 756	35 871	35 756	36 766	36 554	36 681	36 252	38 262
5 Taxes on products	34 638	34 642	34 343	35 303	35 088	34 952	34 448	36 571
6 Other taxes on production	1 118	1 229	1 413	1 463	1 466	1 729	1 805	1 691
7 Current taxes on income and wealth	24 890	28 152	28 252	32 259	32 387	34 538	28 918	36 870
8 Taxes on income	23 608	26 841	26 850	30 829	30 960	33 278	27 647	35 576
9 Other current taxes	1 282	1 311	1 402	1 430	1 427	1 261	1 271	1 295
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	59	60	57	59	58	63	123	84
13 Capital transfers for taxes and social cont., unlikely to be collected	159	187	259	147	181	197	72	103
II.3 STATE GOVERNMENT								
1 Total receipts	43 811	44 710	45 937	46 789	48 354	49 851	50 250	51 300
2 Total tax receipts and actual social contributions	44 064	44 979	46 167	47 014	48 630	50 098	50 210	51 358
3 Total tax receipts	44 064	44 979	46 167	47 014	48 630	50 098	50 210	51 358
4 Taxes on production and imports	1 394	1 490	1 480	1 535	1 541	1 544	1 571	1 580
5 Taxes on products	752	792	755	826	811	791	826	799
6 Other taxes on production	643	698	725	709	731	753	746	781
7 Current taxes on income and wealth	41 595	42 525	43 669	44 437	46 030	47 489	47 510	48 466
8 Taxes on income	34 062	34 657	35 384	35 765	37 105	38 080	37 964	38 639
9 Other current taxes	7 534	7 868	8 286	8 672	8 926	9 409	9 546	9 827
10 Capital taxes	1 074	964	1 018	1 042	1 058	1 065	1 128	1 311
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	179	171	215	202	202	213	432	310
13 Capital transfers for taxes and social cont., unlikely to be collected	432	441	445	427	477	460	392	367
II.4 LOCAL GOVERNMENT								
1 Total receipts	26 927	27 672	28 617	29 277	30 120	30 669	30 839	31 331
2 Total tax receipts and actual social contributions	27 089	27 841	28 742	29 367	30 259	30 803	30 824	31 389
3 Total tax receipts	27 089	27 841	28 742	29 367	30 259	30 803	30 824	31 389
4 Taxes on production and imports	590	611	637	665	705	735	748	792
5 Taxes on products	101	114	119	128	157	162	148	167
6 Other taxes on production	489	496	518	537	548	573	600	625
7 Current taxes on income and wealth	26 396	27 107	27 975	28 583	29 400	29 899	29 932	30 449
8 Taxes on income	22 283	22 865	23 435	23 955	24 557	24 883	24 842	25 193
9 Other current taxes	4 113	4 242	4 540	4 629	4 843	5 016	5 090	5 256
10 Capital taxes	103	124	130	119	154	169	144	149
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	117	105	115	120	109	115	229	159
13 Capital transfers for taxes and social cont., unlikely to be collected	278	274	240	210	248	250	214	217
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	43 388	44 129	44 628	45 113	45 943	47 079	48 918	50 505
2 Total tax receipts and actual social contributions	43 545	44 285	44 753	45 255	46 072	47 233	49 057	50 664
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	43 545	44 285	44 753	45 255	46 072	47 233	49 057	50 664
12 Imputed social contributions	2	1	1	1	1	1	1	2
13 Capital transfers for taxes and social cont., unlikely to be collected	158	157	127	144	130	156	140	161

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/f9da>.

Source: Secrétariat d'Etat à l'économie (SECO) via Eurostat.