

SWITZERLAND

Table II. Detailed taxes and social contribution receipts

Million CHF

	2008	2009	2010	2011	2012	2013	2014	2015
II.1 GENERAL GOVERNMENT								
1 Total receipts	159 294	160 006	161 733	168 409	168 502	172 310	173 945	181 529
2 Total tax receipts and actual social contributions	159 812	160 743	162 311	169 040	169 112	173 109	174 658	182 242
3 Total tax receipts	123 165	122 648	123 930	128 066	127 163	130 442	131 350	138 158
4 Taxes on production and imports	37 132	36 073	38 029	38 743	38 696	39 116	39 205	39 316
5 Taxes on products	33 928	32 818	34 336	35 106	34 955	35 302	35 347	35 415
6 Value added type taxes	20 394	19 703	20 543	21 506	21 901	22 417	22 462	22 312
7 Taxes and duties on imports, excluding VAT	6 682	6 598	6 664	6 551	6 565	6 510	6 470	6 238
8 Import duties	1 017	1 033	1 079	1 046	1 044	1 059	1 068	1 056
9 Taxes on imports, excluding VAT and import duties	5 665	5 565	5 585	5 504	5 521	5 450	5 401	5 182
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	5 301	5 253	5 212	5 096	5 109	5 082	5 047	4 789
13 General sales taxes	363	312	373	408	412	369	354	393
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	6 852	6 517	7 128	7 050	6 488	6 375	6 415	6 865
17 Excise duties and consumption taxes	2 352	2 142	2 738	2 633	2 828	2 726	2 762	2 986
18 Stamp taxes	3 316	3 151	3 204	3 207	2 487	2 489	2 484	2 724
19 Taxes on financial and capital transactions	14	13	15	15	15	16	16	16
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	53	66	57	49	50	34	34	33
22 Taxes on lotteries, gambling and betting	950	940	897	915	875	874	857	881
23 Taxes on insurance premiums	0	0	0	0	0	0	0	0
24 Other taxes on specific services	17	17	17	17	18	20	21	18
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.	150	186	200	213	217	216	242	207
29 Other taxes on production	3 204	3 255	3 693	3 636	3 741	3 814	3 858	3 901
30 Taxes on land, buildings or other structures	461	472	488	488	519	531	505	530
31 Taxes on the use of fixed assets	2 025	2 044	2 093	2 138	2 119	2 093	2 081	1 993
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	140	151	149	125	150	132	123	117
35 Taxes on pollution	385	380	755	669	730	833	931	1 041
36 Under-compensation of VAT (flat rate system)	118	127	128	136	148	144	139	139
37 Other taxes on production n.e.c.	76	81	80	81	75	81	79	81
38 Current taxes on income and wealth	85 157	85 579	84 927	88 461	87 569	90 360	90 975	97 836
39 Taxes on income	75 153	75 429	74 707	78 278	77 275	79 715	80 109	86 575
40 Taxes on individual or household income including holding gains	50 272	51 976	52 435	53 059	54 007	54 356	55 166	59 707
41 Taxes on individual or household income excl. holding gains	50 272	51 976	52 435	53 059	54 007	54 356	55 166	59 707
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	17 734	16 710	16 448	17 553	17 524	17 887	17 267	18 667
44 Taxes on income or profits of corporations excl. holding gains	17 734	16 710	16 448	17 553	17 524	17 887	17 267	18 667
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	1 388	1 462	1 501	1 717	1 910	2 030	2 045	2 083
47 Taxes on holding gains	1 388	1 462	1 501	1 717	1 910	2 030	2 045	2 083
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	5 760	5 280	4 323	5 950	3 835	5 442	5 631	6 117
50 Other current taxes	10 004	10 150	10 220	10 183	10 293	10 646	10 866	11 262
51 Current taxes on capital	7 913	8 001	8 042	7 955	8 018	8 381	8 502	9 082
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	273	286	286	295	289	292	299	306
54 Payments by households for licences	1 617	1 645	1 675	1 713	1 751	1 695	1 735	1 531
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	201	217	217	220	235	277	329	343
57 Capital taxes	875	995	974	863	898	966	1 171	1 006
58 Taxes on capital transfers	875	995	974	863	898	966	1 171	1 006
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	36 648	38 096	38 381	40 974	41 949	42 667	43 308	44 083
62 Employers' actual social contributions	16 815	17 471	17 600	18 914	19 428	19 739	20 063	20 465
63 Compulsory	16 815	17 471	17 600	18 914	19 428	19 739	20 063	20 465
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	16 801	17 456	17 585	18 897	19 412	19 722	20 045	20 446
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	546	497	518	520	574	493	362	359
72 Capital transfers for taxes and social cont., unlikely to be collected	1 064	1 234	1 096	1 151	1 183	1 292	1 074	1 072

SWITZERLAND

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

Million CHF

	2008	2009	2010	2011	2012	2013	2014	2015
II.2 CENTRAL GOVERNMENT								
1 Total receipts	58 993	57 768	58 822	61 145	59 291	61 209	61 326	64 083
2 Total tax receipts and actual social contributions	59 137	57 908	58 916	61 268	59 490	61 540	61 474	64 223
3 Total tax receipts	59 137	57 908	58 916	61 268	59 490	61 540	61 474	64 223
4 Taxes on production and imports	35 451	34 316	36 265	36 974	36 864	37 290	37 395	37 501
5 Taxes on products	33 299	32 141	33 676	34 428	34 272	34 610	34 653	34 685
6 Other taxes on production	2 153	2 175	2 590	2 547	2 592	2 680	2 742	2 816
7 Current taxes on income and wealth	23 686	23 591	22 651	24 293	22 626	24 250	24 079	26 722
8 Taxes on income	23 413	23 305	22 365	23 998	22 337	23 958	23 780	26 415
9 Other current taxes	273	286	286	295	289	292	299	306
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	62	59	85	71	71	69	60	61
13 Capital transfers for taxes and social cont., unlikely to be collected	207	199	179	194	269	400	208	201
II.3 STATE GOVERNMENT								
1 Total receipts	39 232	39 420	39 886	40 934	41 710	42 341	43 425	46 790
2 Total tax receipts and actual social contributions	39 449	39 836	40 180	41 210	41 846	42 516	43 673	47 048
3 Total tax receipts	39 449	39 836	40 180	41 210	41 846	42 516	43 673	47 048
4 Taxes on production and imports	1 202	1 261	1 255	1 244	1 316	1 274	1 268	1 259
5 Taxes on products	580	627	607	623	628	622	626	654
6 Other taxes on production	622	634	648	621	688	653	642	605
7 Current taxes on income and wealth	37 475	37 664	38 038	39 191	39 747	40 387	41 331	44 890
8 Taxes on income	31 346	31 521	31 823	32 906	33 347	33 798	34 427	37 691
9 Other current taxes	6 129	6 143	6 215	6 285	6 400	6 589	6 905	7 198
10 Capital taxes	772	910	886	775	783	854	1 074	899
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	310	281	287	290	351	283	183	174
13 Capital transfers for taxes and social cont., unlikely to be collected	527	697	581	566	488	458	431	431
II.4 LOCAL GOVERNMENT								
1 Total receipts	24 520	24 825	24 749	25 474	25 681	26 222	26 023	26 710
2 Total tax receipts and actual social contributions	24 579	24 904	24 834	25 589	25 827	26 386	26 203	26 887
3 Total tax receipts	24 579	24 904	24 834	25 589	25 827	26 386	26 203	26 887
4 Taxes on production and imports	479	496	508	525	516	552	542	556
5 Taxes on products	49	50	53	56	55	70	69	76
6 Other taxes on production	430	446	455	469	461	481	473	480
7 Current taxes on income and wealth	23 996	24 324	24 237	24 976	25 195	25 723	25 564	26 225
8 Taxes on income	20 394	20 603	20 519	21 374	21 591	21 959	21 902	22 468
9 Other current taxes	3 602	3 720	3 718	3 603	3 604	3 764	3 662	3 757
10 Capital taxes	104	85	88	88	115	112	97	107
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	171	156	144	157	150	139	118	123
13 Capital transfers for taxes and social cont., unlikely to be collected	230	235	228	273	296	303	297	301
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	36 549	37 994	38 275	40 857	41 820	42 538	43 172	43 945
2 Total tax receipts and actual social contributions	36 648	38 096	38 381	40 974	41 949	42 667	43 308	44 083
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	36 648	38 096	38 381	40 974	41 949	42 667	43 308	44 083
12 Imputed social contributions	2	2	2	2	2	2	1	1
13 Capital transfers for taxes and social cont., unlikely to be collected	100	103	108	119	130	131	137	140

.. Not available

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20170118/260f>.

Disclaimer: <http://oe.cd/disclaimer>