

# SWITZERLAND

## Table II. Detailed taxes and social contribution receipts

Million CHF

	2007	2008	2009	2010	2011	2012	2013	2014
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>149 140</b>	<b>159 294</b>	<b>160 006</b>	<b>161 733</b>	<b>168 409</b>	<b>168 503</b>	<b>172 282</b>	<b>174 001</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>149 523</b>	<b>159 812</b>	<b>160 743</b>	<b>162 311</b>	<b>169 040</b>	<b>169 112</b>	<b>172 985</b>	<b>174 450</b>
<b>3 Total tax receipts</b>	<b>114 603</b>	<b>123 165</b>	<b>122 648</b>	<b>123 930</b>	<b>128 066</b>	<b>127 163</b>	<b>130 317</b>	<b>131 141</b>
<b>4 Taxes on production and imports</b>	<b>35 973</b>	<b>37 132</b>	<b>36 073</b>	<b>38 029</b>	<b>38 743</b>	<b>38 696</b>	<b>39 094</b>	<b>39 153</b>
<b>5 Taxes on products</b>	<b>33 038</b>	<b>33 928</b>	<b>32 818</b>	<b>34 336</b>	<b>35 106</b>	<b>34 955</b>	<b>35 291</b>	<b>35 350</b>
<b>6 Value added type taxes</b>	<b>19 563</b>	<b>20 394</b>	<b>19 703</b>	<b>20 543</b>	<b>21 506</b>	<b>21 901</b>	<b>22 419</b>	<b>22 470</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>6 562</b>	<b>6 682</b>	<b>6 598</b>	<b>6 664</b>	<b>6 551</b>	<b>6 565</b>	<b>6 510</b>	<b>6 470</b>
8 Import duties	1 040	1 017	1 033	1 079	1 046	1 044	1 059	1 068
9 Taxes on imports, excluding VAT and import duties	5 522	5 665	5 565	5 585	5 504	5 521	5 450	5 401
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	5 164	5 301	5 253	5 212	5 096	5 109	5 082	5 047
13 General sales taxes	358	363	312	373	408	412	369	354
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
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>6 913</b>	<b>6 852</b>	<b>6 517</b>	<b>7 128</b>	<b>7 050</b>	<b>6 488</b>	<b>6 362</b>	<b>6 411</b>
17 Excise duties and consumption taxes	2 350	2 352	2 142	2 738	2 633	2 828	2 726	2 762
18 Stamp taxes	3 327	3 316	3 151	3 204	3 207	2 487	2 489	2 485
19 Taxes on financial and capital transactions	13	14	13	15	15	15	15	15
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	53	53	66	57	49	50	34	33
22 Taxes on lotteries, gambling and betting	937	950	940	897	915	875	861	854
23 Taxes on insurance premiums	0	0	0	0	0	0	0	0
24 Other taxes on specific services	36	17	17	17	17	18	20	19
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.	197	150	186	200	213	217	216	242
<b>29 Other taxes on production</b>	<b>2 935</b>	<b>3 204</b>	<b>3 255</b>	<b>3 693</b>	<b>3 636</b>	<b>3 741</b>	<b>3 803</b>	<b>3 802</b>
30 Taxes on land, buildings or other structures	453	461	472	488	488	519	521	511
31 Taxes on the use of fixed assets	1 917	2 025	2 044	2 093	2 138	2 119	2 093	2 045
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	211	140	151	149	125	150	126	103
35 Taxes on pollution	159	385	380	755	669	730	833	931
36 Under-compensation of VAT (flat rate system)	121	118	127	128	136	148	142	130
37 Other taxes on production n.e.c.	75	76	81	80	81	75	88	82
<b>38 Current taxes on income and wealth</b>	<b>77 761</b>	<b>85 157</b>	<b>85 579</b>	<b>84 927</b>	<b>88 461</b>	<b>87 569</b>	<b>90 248</b>	<b>90 787</b>
<b>39 Taxes on income</b>	<b>68 228</b>	<b>75 153</b>	<b>75 429</b>	<b>74 707</b>	<b>78 278</b>	<b>77 275</b>	<b>79 721</b>	<b>80 332</b>
40 Taxes on individual or household income including holding gains	47 958	50 272	51 976	52 435	53 059	54 007	54 460	55 544
41 Taxes on individual or household income excl. holding gains	47 958	50 272	51 976	52 435	53 059	54 007	54 460	55 544
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	16 117	17 734	16 710	16 448	17 553	17 524	17 829	17 126
44 Taxes on income or profits of corporations excl. holding gains	16 117	17 734	16 710	16 448	17 553	17 524	17 829	17 126
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	1 424	1 388	1 462	1 501	1 717	1 910	1 990	2 031
47 Taxes on holding gains	1 424	1 388	1 462	1 501	1 717	1 910	1 990	2 031
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	2 730	5 760	5 280	4 323	5 950	3 835	5 442	5 631
<b>50 Other current taxes</b>	<b>9 533</b>	<b>10 004</b>	<b>10 150</b>	<b>10 220</b>	<b>10 183</b>	<b>10 293</b>	<b>10 527</b>	<b>10 454</b>
51 Current taxes on capital	7 483	7 913	8 001	8 042	7 955	8 018	8 262	8 295
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	264	273	286	286	295	289	285	292
54 Payments by households for licences	1 587	1 617	1 645	1 675	1 713	1 751	1 695	1 594
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	199	201	217	217	220	235	286	274
<b>57 Capital taxes</b>	<b>869</b>	<b>875</b>	<b>995</b>	<b>974</b>	<b>863</b>	<b>898</b>	<b>976</b>	<b>1 201</b>
58 Taxes on capital transfers	869	875	995	974	863	898	976	1 201
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
<b>61 Actual social contributions</b>	<b>34 920</b>	<b>36 648</b>	<b>38 096</b>	<b>38 381</b>	<b>40 974</b>	<b>41 949</b>	<b>42 667</b>	<b>43 310</b>
62 Employers' actual social contributions	15 939	16 815	17 471	17 600	18 914	19 428	19 739	20 064
63 Compulsory	15 939	16 815	17 471	17 600	18 914	19 428	19 739	20 064
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	15 926	16 801	17 456	17 585	18 897	19 412	19 722	20 046
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>545</b>	<b>546</b>	<b>497</b>	<b>518</b>	<b>520</b>	<b>575</b>	<b>589</b>	<b>602</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	928	1 064	1 234	1 096	1 151	1 183	1 291	1 051

# SWITZERLAND

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

Million CHF

	2007	2008	2009	2010	2011	2012	2013	2014
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>52 573</b>	<b>58 993</b>	<b>57 768</b>	<b>58 822</b>	<b>61 145</b>	<b>59 291</b>	<b>61 216</b>	<b>61 389</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>52 742</b>	<b>59 137</b>	<b>57 908</b>	<b>58 916</b>	<b>61 268</b>	<b>59 490</b>	<b>61 533</b>	<b>61 465</b>
3 Total tax receipts	52 742	59 137	57 908	58 916	61 268	59 490	61 533	61 465
4 Taxes on production and imports	34 221	35 451	34 316	36 265	36 974	36 864	37 290	37 394
5 Taxes on products	32 389	33 299	32 141	33 676	34 428	34 272	34 612	34 661
6 Other taxes on production	1 832	2 153	2 175	2 590	2 547	2 592	2 678	2 733
7 Current taxes on income and wealth	18 521	23 686	23 591	22 651	24 293	22 626	24 243	24 072
8 Taxes on income	18 257	23 413	23 305	22 365	23 998	22 337	23 958	23 780
9 Other current taxes	264	273	286	286	295	289	285	292
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	48	62	59	85	71	71	83	82
13 Capital transfers for taxes and social cont., unlikely to be collected	216	207	199	179	194	269	400	158
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>37 909</b>	<b>39 232</b>	<b>39 420</b>	<b>39 886</b>	<b>40 934</b>	<b>41 710</b>	<b>42 425</b>	<b>43 479</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>37 940</b>	<b>39 449</b>	<b>39 836</b>	<b>40 180</b>	<b>41 210</b>	<b>41 846</b>	<b>42 547</b>	<b>43 581</b>
3 Total tax receipts	37 940	39 449	39 836	40 180	41 210	41 846	42 547	43 581
4 Taxes on production and imports	1 202	1 202	1 261	1 255	1 244	1 316	1 275	1 240
5 Taxes on products	614	580	627	607	623	628	622	634
6 Other taxes on production	587	622	634	648	621	688	653	606
7 Current taxes on income and wealth	35 965	37 475	37 664	38 038	39 191	39 747	40 417	41 245
8 Taxes on income	29 974	31 346	31 521	31 823	32 906	33 347	33 825	34 653
9 Other current taxes	5 991	6 129	6 143	6 215	6 285	6 400	6 592	6 593
10 Capital taxes	773	772	910	886	775	783	854	1 096
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	337	310	281	287	290	352	337	356
13 Capital transfers for taxes and social cont., unlikely to be collected	368	527	697	581	566	488	458	458
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>23 844</b>	<b>24 520</b>	<b>24 825</b>	<b>24 749</b>	<b>25 474</b>	<b>25 681</b>	<b>26 102</b>	<b>25 958</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>23 922</b>	<b>24 579</b>	<b>24 904</b>	<b>24 834</b>	<b>25 589</b>	<b>25 827</b>	<b>26 238</b>	<b>26 094</b>
3 Total tax receipts	23 922	24 579	24 904	24 834	25 589	25 827	26 238	26 094
4 Taxes on production and imports	551	479	496	508	525	516	528	519
5 Taxes on products	34	49	50	53	56	55	57	56
6 Other taxes on production	516	430	446	455	469	461	471	463
7 Current taxes on income and wealth	23 276	23 996	24 324	24 237	24 976	25 195	25 588	25 470
8 Taxes on income	19 997	20 394	20 603	20 519	21 374	21 591	21 938	21 900
9 Other current taxes	3 278	3 602	3 720	3 718	3 603	3 604	3 651	3 570
10 Capital taxes	96	104	85	88	88	115	121	105
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	159	171	156	144	157	150	166	161
13 Capital transfers for taxes and social cont., unlikely to be collected	236	230	235	228	273	296	302	297
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>34 813</b>	<b>36 549</b>	<b>37 994</b>	<b>38 275</b>	<b>40 857</b>	<b>41 820</b>	<b>42 539</b>	<b>43 174</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>34 920</b>	<b>36 648</b>	<b>38 096</b>	<b>38 381</b>	<b>40 974</b>	<b>41 949</b>	<b>42 667</b>	<b>43 310</b>
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	34 920	36 648	38 096	38 381	40 974	41 949	42 667	43 310
12 Imputed social contributions	2	2	2	2	2	2	3	2
13 Capital transfers for taxes and social cont., unlikely to be collected	108	100	103	108	119	130	131	137

.. Not available

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20160314/db34>.

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