

SWITZERLAND

Table II. Detailed taxes and social contribution receipts

Million CHF

	2005	2006	2007	2008	2009	2010	2011	2012
II.1 GENERAL GOVERNMENT								
1 Total receipts	135 552	142 831	149 442	158 760	159 098	160 727	166 226	165 534
2 Total tax receipts and actual social contributions	135 812	143 102	149 717	159 248	159 552	161 161	166 709	166 068
3 Total tax receipts	103 513	109 764	114 806	122 596	121 691	122 972	126 801	125 352
4 Taxes on production and imports	33 284	34 809	35 987	37 177	36 100	37 896	38 554	38 486
5 Taxes on products	30 497	31 990	33 071	33 977	32 864	34 212	34 937	34 811
6 Value added type taxes	18 062	18 976	19 648	20 481	19 804	20 657	21 617	22 025
7 Taxes and duties on imports, excluding VAT	6 291	6 372	6 511	6 628	6 519	6 611	6 504	6 517
8 Import duties	974	1 027	1 040	1 017	1 033	1 079	1 046	1 044
9 Taxes on imports, excluding VAT and import duties	5 317	5 345	5 470	5 610	5 486	5 532	5 458	5 473
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	5 007	5 025	5 112	5 247	5 174	5 159	5 049	5 061
13 General sales taxes	310	320	358	363	312	373	408	412
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	6 144	6 642	6 913	6 869	6 540	6 944	6 816	6 269
17 Excise duties and consumption taxes	2 206	2 320	2 350	2 352	2 148	2 529	2 378	2 572
18 Stamp taxes	3 006	3 207	3 327	3 316	3 151	3 204	3 207	2 487
19 Taxes on financial and capital transactions	11	12	13	14	13	15	15	15
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	53	55	53	48	66	57	50	51
22 Taxes on lotteries, gambling and betting	745	842	937	971	959	923	935	909
23 Taxes on insurance premiums	0	0	0	0	0	0	0	0
24 Other taxes on specific services	37	37	36	17	17	17	17	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.	87	167	197	150	186	200	213	217
29 Other taxes on production	2 787	2 819	2 916	3 200	3 236	3 684	3 617	3 676
30 Taxes on land, buildings or other structures	414	414	453	466	477	494	493	493
31 Taxes on the use of fixed assets	1 785	1 848	1 892	1 998	2 016	2 065	2 109	2 093
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	212	206	211	145	156	151	125	113
35 Taxes on pollution	174	152	159	385	374	763	673	750
36 Under-compensation of VAT (flat rate system)	129	125	128	130	133	131	136	149
37 Other taxes on production n.e.c.	74	75	75	76	81	80	81	77
38 Current taxes on income and wealth	69 326	74 114	77 950	84 544	84 596	84 102	87 388	85 991
39 Taxes on income	60 827	65 182	68 391	74 664	74 622	74 039	77 145	75 700
40 Taxes on individual or household income including holding gains	44 387	45 283	48 121	49 862	51 256	51 901	52 212	52 704
41 Taxes on individual or household income excl. holding gains	44 387	45 283	48 121	49 862	51 256	51 901	52 212	52 704
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	11 363	14 745	16 117	17 611	16 562	16 316	17 346	17 524
44 Taxes on income or profits of corporations excl. holding gains	11 363	14 745	16 117	17 611	16 562	16 316	17 346	17 524
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	1 078	1 208	1 424	1 430	1 524	1 499	1 637	1 638
47 Taxes on holding gains	1 078	1 208	1 424	1 430	1 524	1 499	1 637	1 638
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	4 000	3 947	2 730	5 760	5 280	4 323	5 950	3 835
50 Other current taxes	8 499	8 932	9 559	9 880	9 974	10 063	10 243	10 291
51 Current taxes on capital	6 512	6 910	7 483	7 761	7 786	7 859	7 988	8 014
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	276	282	290	300	314	313	324	315
54 Payments by households for licences	1 515	1 542	1 587	1 617	1 645	1 674	1 712	1 752
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	195	199	199	203	230	217	218	210
57 Capital taxes	903	841	869	875	995	974	859	875
58 Taxes on capital transfers	903	841	869	875	995	974	859	875
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	32 299	33 338	34 911	36 652	37 861	38 189	39 908	40 716
62 Employers' actual social contributions	14 606	15 172	15 927	16 810	17 346	17 497	18 373	18 804
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	14 595	15 161	15 916	16 798	17 332	17 483	18 358	18 789
66 Compulsory	..	..	..	..	..	..	..	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	3 097	3 005	3 068	3 044	3 184	3 209	3 178	3 123
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	278	294	328	346	362	386	363	368
72 Capital transfers for taxes and social cont., unlikely to be collected	537	565	604	834	816	820	846	903

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

Million CHF

	2005	2006	2007	2008	2009	2010	2011	2012
II.2 CENTRAL GOVERNMENT								
1 Total receipts	48 390	51 916	52 971	59 185	57 908	58 725	61 036	59 233
2 Total tax receipts and actual social contributions	48 362	51 891	52 945	59 366	58 068	58 886	61 208	59 484
3 Total tax receipts	48 362	51 891	52 945	59 366	58 068	58 886	61 208	59 484
4 Taxes on production and imports	31 709	33 171	34 235	35 469	34 315	36 100	36 760	36 677
5 Taxes on products	29 970	31 398	32 422	33 331	32 169	33 527	34 237	34 091
6 Other taxes on production	1 739	1 772	1 813	2 138	2 146	2 573	2 523	2 586
7 Current taxes on income and wealth	16 653	18 721	18 710	23 898	23 753	22 786	24 449	22 806
8 Taxes on income	16 377	18 439	18 420	23 598	23 439	22 473	24 125	22 491
9 Other current taxes	276	282	290	300	314	313	324	315
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	28	24	26	25	26	24	22	21
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	207	185	185	194	271
II.3 STATE GOVERNMENT								
1 Total receipts	33 526	35 198	37 785	38 644	38 701	39 309	40 349	40 822
2 Total tax receipts and actual social contributions	33 679	35 357	37 940	38 828	38 874	39 459	40 531	40 991
3 Total tax receipts	33 679	35 357	37 940	38 828	38 874	39 459	40 531	40 991
4 Taxes on production and imports	1 045	1 102	1 202	1 229	1 285	1 283	1 272	1 296
5 Taxes on products	490	553	614	602	645	633	647	668
6 Other taxes on production	556	550	587	627	639	650	625	628
7 Current taxes on income and wealth	31 810	33 513	35 965	36 828	36 680	37 291	38 484	38 912
8 Taxes on income	26 472	27 949	29 974	30 792	30 676	31 198	32 311	32 648
9 Other current taxes	5 338	5 563	5 991	6 036	6 005	6 093	6 173	6 264
10 Capital taxes	824	742	773	771	910	886	775	783
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	172	184	213	198	209	237	218	223
13 Capital transfers for taxes and social cont., unlikely to be collected	325	343	368	382	382	387	400	392
II.4 LOCAL GOVERNMENT								
1 Total receipts	21 336	22 378	23 772	24 276	24 625	24 503	24 930	24 760
2 Total tax receipts and actual social contributions	21 472	22 515	23 922	24 402	24 749	24 627	25 061	24 878
3 Total tax receipts	21 472	22 515	23 922	24 402	24 749	24 627	25 061	24 878
4 Taxes on production and imports	530	536	551	479	500	513	523	513
5 Taxes on products	38	39	34	44	50	53	53	52
6 Other taxes on production	493	497	516	435	451	461	470	461
7 Current taxes on income and wealth	20 863	21 880	23 276	23 819	24 163	24 025	24 455	24 273
8 Taxes on income	17 978	18 794	19 997	20 274	20 508	20 369	20 709	20 561
9 Other current taxes	2 885	3 087	3 278	3 545	3 656	3 656	3 746	3 712
10 Capital taxes	79	99	96	104	85	88	84	91
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	76	84	87	120	125	124	121	122
13 Capital transfers for taxes and social cont., unlikely to be collected	212	222	236	245	249	248	252	240
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	32 300	33 340	34 913	36 654	37 863	38 191	39 911	40 719
2 Total tax receipts and actual social contributions	32 299	33 338	34 911	36 652	37 861	38 189	39 908	40 716
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	32 299	33 338	34 911	36 652	37 861	38 189	39 908	40 716
12 Imputed social contributions	2	2	2	2	2	2	3	3
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20140404/1175>.