

# SWITZERLAND

## Table II. Detailed taxes and social contribution receipts

Million CHF

	2011	2012	2013	2014	2015	2016	2017	2018
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>167 502</b>	<b>169 049</b>	<b>172 774</b>	<b>175 009</b>	<b>180 739</b>	<b>183 365</b>	<b>190 604</b>	<b>193 802</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>168 244</b>	<b>169 757</b>	<b>173 557</b>	<b>175 703</b>	<b>181 466</b>	<b>183 981</b>	<b>191 094</b>	<b>194 270</b>
<b>3 Total tax receipts</b>	<b>127 282</b>	<b>127 821</b>	<b>130 902</b>	<b>132 407</b>	<b>137 393</b>	<b>139 454</b>	<b>146 095</b>	<b>148 413</b>
<b>4 Taxes on production and imports</b>	<b>38 879</b>	<b>38 827</b>	<b>39 189</b>	<b>39 332</b>	<b>39 526</b>	<b>39 429</b>	<b>40 705</b>	<b>40 491</b>
<b>5 Taxes on products</b>	<b>35 257</b>	<b>35 100</b>	<b>35 389</b>	<b>35 466</b>	<b>35 522</b>	<b>35 194</b>	<b>36 230</b>	<b>35 978</b>
<b>6 Value added type taxes</b>	<b>21 496</b>	<b>21 891</b>	<b>22 358</b>	<b>22 436</b>	<b>22 257</b>	<b>22 267</b>	<b>22 778</b>	<b>22 511</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>6 550</b>	<b>6 565</b>	<b>6 509</b>	<b>6 469</b>	<b>6 237</b>	<b>6 242</b>	<b>6 163</b>	<b>6 149</b>
8 Import duties	1 046	1 044	1 059	1 068	1 056	1 134	1 103	1 103
9 Taxes on imports, excluding VAT and import duties	5 504	5 521	5 450	5 401	5 182	5 108	5 061	5 046
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	5 096	5 109	5 081	5 047	4 788	4 759	4 665	4 648
13 General sales taxes	408	412	369	354	393	349	396	398
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>7 210</b>	<b>6 644</b>	<b>6 522</b>	<b>6 560</b>	<b>7 028</b>	<b>6 685</b>	<b>7 288</b>	<b>7 318</b>
17 Excise duties and consumption taxes	2 926	3 124	3 018	3 050	3 268	3 329	3 440	3 809
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	2 432	1 696	1 671	1 658	1 902	1 547	1 970	1 674
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	49	50	34	35	35	35	35	35
22 Taxes on lotteries, gambling and betting	881	844	827	813	835	795	852	822
23 Taxes on insurance premiums	671	675	700	711	715	706	713	703
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.	252	256	271	294	272	273	278	274
<b>29 Other taxes on production</b>	<b>3 622</b>	<b>3 727</b>	<b>3 801</b>	<b>3 866</b>	<b>4 004</b>	<b>4 236</b>	<b>4 476</b>	<b>4 513</b>
30 Taxes on land, buildings or other structures	483	514	526	522	569	601	589	615
31 Taxes on the use of fixed assets	2 138	2 119	2 093	2 080	2 054	2 059	2 249	2 230
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	116	141	124	113	118	120	131	150
35 Taxes on pollution	669	730	833	931	1 041	1 240	1 298	1 298
36 Under-compensation of VAT (flat rate system)	135	148	143	138	140	129	124	132
37 Other taxes on production n.e.c.	81	77	82	82	82	86	85	86
<b>38 Current taxes on income and wealth</b>	<b>87 541</b>	<b>88 095</b>	<b>90 747</b>	<b>91 898</b>	<b>96 779</b>	<b>98 877</b>	<b>104 229</b>	<b>106 695</b>
<b>39 Taxes on income</b>	<b>76 502</b>	<b>77 036</b>	<b>79 271</b>	<b>79 956</b>	<b>84 376</b>	<b>85 680</b>	<b>90 562</b>	<b>92 608</b>
40 Taxes on individual or household income including holding gains	52 424	53 397	53 803	54 371	56 377	57 072	57 854	59 830
41 Taxes on individual or household income excl. holding gains	52 424	53 397	53 803	54 371	56 377	57 072	57 854	59 830
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	17 490	17 466	17 815	18 123	19 443	20 822	20 536	21 819
44 Taxes on income or profits of corporations excl. holding gains	17 490	17 466	17 815	18 123	19 443	20 822	20 536	21 819
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.	6 588	6 173	7 653	7 463	8 556	7 786	12 172	10 958
<b>50 Other current taxes</b>	<b>11 039</b>	<b>11 059</b>	<b>11 477</b>	<b>11 942</b>	<b>12 404</b>	<b>13 196</b>	<b>13 667</b>	<b>14 087</b>
51 Current taxes on capital	8 483	8 458	8 875	9 201	9 567	10 235	10 599	10 977
52 Poll taxes	49	54	55	52	53	131	132	133
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	1 999	2 030	1 977	2 025	2 074	2 109	2 136	2 159
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	509	517	570	663	709	722	800	818
<b>57 Capital taxes</b>	<b>863</b>	<b>898</b>	<b>966</b>	<b>1 177</b>	<b>1 088</b>	<b>1 148</b>	<b>1 161</b>	<b>1 228</b>
58 Taxes on capital transfers	863	898	966	1 177	1 088	1 148	1 161	1 228
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>40 962</b>	<b>41 936</b>	<b>42 654</b>	<b>43 296</b>	<b>44 073</b>	<b>44 527</b>	<b>44 998</b>	<b>45 857</b>
62 Employers' actual social contributions	18 916	19 430	19 742	20 066	20 468	20 663	20 922	21 392
63 Compulsory	18 916	19 430	19 742	20 066	20 468	20 663	20 922	21 392
64 Voluntary	..	..	..	..	..	0	0	0
65 Households' actual social contributions	22 045	22 506	22 912	23 230	23 605	23 864	24 076	24 464
66 Compulsory	22 003	22 467	22 872	23 193	23 567	23 830	24 038	24 428
<i>of which:</i>								
67 Employees	18 885	19 400	19 710	20 034	20 436	20 627	20 887	21 354
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	43	39	40	36	37	33	38	36
<b>70 Imputed social contributions</b>	<b>427</b>	<b>480</b>	<b>482</b>	<b>354</b>	<b>334</b>	<b>385</b>	<b>380</b>	<b>454</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	1 169	1 188	1 265	1 048	1 061	1 001	870	922

# SWITZERLAND

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

Million CHF

	2011	2012	2013	2014	2015	2016	2017	2018
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>60 019</b>	<b>59 694</b>	<b>61 350</b>	<b>61 144</b>	<b>64 448</b>	<b>64 426</b>	<b>69 699</b>	<b>69 567</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>60 168</b>	<b>59 906</b>	<b>61 649</b>	<b>61 272</b>	<b>64 590</b>	<b>64 556</b>	<b>69 740</b>	<b>69 636</b>
3 Total tax receipts	60 168	59 906	61 649	61 272	64 590	64 556	69 740	69 636
4 Taxes on production and imports	36 964	36 853	37 222	37 366	37 443	37 324	38 519	38 282
5 Taxes on products	34 418	34 262	34 543	34 624	34 627	34 331	35 290	35 069
6 Other taxes on production	2 546	2 592	2 679	2 742	2 817	2 993	3 229	3 214
7 Current taxes on income and wealth	23 204	23 053	24 427	23 907	27 147	27 232	31 220	31 353
8 Taxes on income	22 909	22 764	24 135	23 608	26 841	26 850	30 829	30 960
9 Other current taxes	295	289	292	299	306	382	391	394
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	57	57	67	59	59	56	59	55
13 Capital transfers for taxes and social cont., unlikely to be collected	206	269	366	187	201	185	99	123
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>41 229</b>	<b>42 038</b>	<b>42 744</b>	<b>43 814</b>	<b>44 719</b>	<b>45 949</b>	<b>46 800</b>	<b>48 471</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>41 556</b>	<b>42 228</b>	<b>42 927</b>	<b>44 069</b>	<b>44 990</b>	<b>46 182</b>	<b>47 027</b>	<b>48 646</b>
3 Total tax receipts	41 556	42 228	42 927	44 069	44 990	46 182	47 027	48 646
4 Taxes on production and imports	1 364	1 434	1 390	1 376	1 472	1 469	1 521	1 532
5 Taxes on products	751	753	744	740	781	744	812	784
6 Other taxes on production	612	680	646	636	691	725	709	747
7 Current taxes on income and wealth	39 417	40 011	40 683	41 619	42 554	43 695	44 464	46 007
8 Taxes on income	32 439	32 945	33 426	34 085	34 686	35 407	35 790	37 044
9 Other current taxes	6 978	7 066	7 256	7 534	7 868	8 288	8 674	8 963
10 Capital taxes	775	783	854	1 074	964	1 018	1 042	1 108
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	239	298	277	178	169	212	201	288
13 Capital transfers for taxes and social cont., unlikely to be collected	566	488	459	432	441	445	427	462
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>25 415</b>	<b>25 513</b>	<b>26 159</b>	<b>26 897</b>	<b>27 644</b>	<b>28 592</b>	<b>29 239</b>	<b>30 033</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>25 558</b>	<b>25 687</b>	<b>26 327</b>	<b>27 065</b>	<b>27 813</b>	<b>28 717</b>	<b>29 329</b>	<b>30 131</b>
3 Total tax receipts	25 558	25 687	26 327	27 065	27 813	28 717	29 329	30 131
4 Taxes on production and imports	551	540	578	590	611	637	665	677
5 Taxes on products	87	85	102	101	114	119	128	125
6 Other taxes on production	463	456	476	489	496	518	537	552
7 Current taxes on income and wealth	24 920	25 031	25 638	26 372	27 079	27 949	28 545	29 334
8 Taxes on income	21 154	21 327	21 710	22 263	22 849	23 423	23 943	24 604
9 Other current taxes	3 766	3 704	3 928	4 109	4 230	4 526	4 602	4 730
10 Capital taxes	88	115	112	103	124	130	119	120
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	129	122	136	116	105	115	120	110
13 Capital transfers for taxes and social cont., unlikely to be collected	273	296	304	285	274	240	210	208
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>40 839</b>	<b>41 804</b>	<b>42 520</b>	<b>43 154</b>	<b>43 928</b>	<b>44 397</b>	<b>44 867</b>	<b>45 731</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>40 962</b>	<b>41 936</b>	<b>42 654</b>	<b>43 296</b>	<b>44 073</b>	<b>44 527</b>	<b>44 998</b>	<b>45 857</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	40 962	41 936	42 654	43 296	44 073	44 527	44 998	45 857
12 Imputed social contributions	2	3	2	2	1	1	1	2
13 Capital transfers for taxes and social cont., unlikely to be collected	125	135	136	144	146	131	133	128

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/3326>.

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