

SWITZERLAND

Table II. Detailed taxes and social contribution receipts

Million CHF

	2012	2013	2014	2015	2016	2017	2018	2019
II.1 GENERAL GOVERNMENT								
1 Total receipts	168 425	172 295	174 672	180 407	182 988	190 115	193 201	198 888
2 Total tax receipts and actual social contributions	169 104	173 121	175 343	181 128	183 669	190 662	193 871	199 620
3 Total tax receipts	127 146	130 259	131 798	136 843	138 917	145 406	147 799	152 386
4 Taxes on production and imports	37 181	37 564	37 741	37 971	37 873	38 966	38 799	38 848
5 Taxes on products	35 111	35 401	35 491	35 548	35 217	36 257	36 062	35 936
6 Value added type taxes	21 902	22 370	22 450	22 273	22 279	22 791	22 537	22 405
7 Taxes and duties on imports, excluding VAT	6 565	6 509	6 469	6 237	6 242	6 163	6 149	6 133
8 Import duties	1 044	1 059	1 068	1 056	1 134	1 103	1 103	1 143
9 Taxes on imports, excluding VAT and import duties	5 521	5 450	5 401	5 182	5 108	5 061	5 046	4 990
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	5 109	5 081	5 047	4 788	4 759	4 665	4 648	4 583
13 General sales taxes	412	369	354	393	349	396	398	407
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	6 644	6 522	6 572	7 038	6 696	7 302	7 376	7 399
17 Excise duties and consumption taxes	3 124	3 018	3 050	3 268	3 329	3 440	3 809	3 770
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	1 696	1 671	1 658	1 902	1 547	1 970	1 684	1 716
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	50	34	35	35	35	35	35	35
22 Taxes on lotteries, gambling and betting	843	827	824	846	805	866	839	866
23 Taxes on insurance premiums	675	700	711	715	706	713	703	717
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.	256	271	294	272	273	278	306	296
29 Other taxes on production	2 070	2 163	2 249	2 423	2 656	2 710	2 737	2 912
30 Taxes on land, buildings or other structures	514	526	522	569	601	589	602	626
31 Taxes on the use of fixed assets	435	421	432	442	450	455	460	466
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	179	170	159	165	161	172	184	178
35 Taxes on pollution	730	833	931	1 041	1 240	1 298	1 298	1 455
36 Under-compensation of VAT (flat rate system)	136	131	125	125	117	111	107	103
37 Other taxes on production n.e.c.	77	82	82	82	86	85	86	83
38 Current taxes on income and wealth	89 066	91 729	92 881	97 784	99 896	105 279	107 787	112 296
39 Taxes on income	77 036	79 267	79 952	84 362	85 668	90 549	92 649	96 780
40 Taxes on individual or household income including holding gains	53 397	53 801	54 369	56 375	57 075	57 862	59 809	61 713
41 Taxes on individual or household income excl. holding gains	53 397	53 801	54 369	56 375	57 075	57 862	59 809	61 713
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	17 466	17 814	18 121	19 432	20 807	20 515	22 039	22 688
44 Taxes on income or profits of corporations excl. holding gains	17 466	17 814	18 121	19 432	20 807	20 515	22 039	22 688
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.	6 173	7 652	7 463	8 556	7 787	12 172	10 801	12 379
50 Other current taxes	12 030	12 462	12 928	13 421	14 228	14 730	15 138	15 516
51 Current taxes on capital	8 458	8 878	9 205	9 580	10 247	10 625	10 951	11 305
52 Poll taxes	54	55	52	53	131	132	134	131
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	3 001	2 959	3 008	3 079	3 129	3 174	3 193	3 212
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	517	570	663	709	721	799	860	868
57 Capital taxes	898	966	1 177	1 088	1 148	1 161	1 212	1 243
58 Taxes on capital transfers	898	966	1 177	1 088	1 148	1 161	1 212	1 243
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	41 958	42 862	43 545	44 285	44 753	45 255	46 072	47 233
62 Employers' actual social contributions	19 444	19 940	20 305	20 671	20 882	21 172	21 598	22 197
63 Compulsory	19 444	19 940	20 305	20 671	20 882	21 172	21 598	22 197
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	22 514	22 922	23 239	23 613	23 871	24 083	24 474	25 036
66 Compulsory	22 475	22 882	23 203	23 576	23 837	24 045	24 438	25 003
<i>of which:</i>								
67 Employees	19 409	19 720	20 044	20 445	20 634	20 894	21 364	21 906
68 Self- and non-employed persons
69 Voluntary	39	40	36	37	33	38	36	33
70 Imputed social contributions	478	483	357	337	389	382	366	383
71 Capital transfers for taxes and social cont., unlikely to be collected	1 157	1 309	1 027	1 058	1 070	929	1 036	1 115

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

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	2012	2013	2014	2015	2016	2017	2018	2019
II.2 CENTRAL GOVERNMENT								
1 Total receipts	59 073	60 660	60 546	63 896	63 806	68 936	68 818	71 149
2 Total tax receipts and actual social contributions	59 232	60 998	60 646	64 023	64 008	69 025	68 941	71 283
3 Total tax receipts	59 232	60 998	60 646	64 023	64 008	69 025	68 941	71 283
4 Taxes on production and imports	35 208	35 589	35 756	35 871	35 756	36 766	36 554	36 586
5 Taxes on products	34 273	34 555	34 638	34 642	34 343	35 303	35 094	34 973
6 Other taxes on production	934	1 034	1 118	1 229	1 413	1 463	1 460	1 614
7 Current taxes on income and wealth	24 024	25 409	24 890	28 152	28 252	32 259	32 387	34 697
8 Taxes on income	22 764	24 135	23 608	26 841	26 850	30 829	30 960	33 278
9 Other current taxes	1 260	1 274	1 282	1 311	1 402	1 430	1 427	1 419
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	68	59	60	57	59	58	63
13 Capital transfers for taxes and social cont., unlikely to be collected	216	406	159	187	259	147	181	197
II.3 STATE GOVERNMENT								
1 Total receipts	42 037	42 731	43 811	44 710	45 937	46 789	48 342	49 780
2 Total tax receipts and actual social contributions	42 227	42 913	44 064	44 979	46 167	47 014	48 622	50 089
3 Total tax receipts	42 227	42 913	44 064	44 979	46 167	47 014	48 622	50 089
4 Taxes on production and imports	1 433	1 397	1 394	1 490	1 480	1 535	1 540	1 550
5 Taxes on products	753	744	752	792	755	826	811	814
6 Other taxes on production	680	653	643	698	725	709	729	736
7 Current taxes on income and wealth	40 011	40 662	41 595	42 525	43 669	44 437	46 023	47 432
8 Taxes on income	32 945	33 406	34 062	34 657	35 384	35 765	37 158	38 321
9 Other current taxes	7 066	7 256	7 534	7 868	8 286	8 672	8 866	9 111
10 Capital taxes	783	854	1 074	964	1 018	1 042	1 058	1 107
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	297	277	179	171	215	202	198	205
13 Capital transfers for taxes and social cont., unlikely to be collected	488	459	432	441	445	427	477	513
II.4 LOCAL GOVERNMENT								
1 Total receipts	25 510	26 185	26 927	27 672	28 617	29 277	30 097	30 880
2 Total tax receipts and actual social contributions	25 687	26 348	27 089	27 841	28 742	29 367	30 236	31 015
3 Total tax receipts	25 687	26 348	27 089	27 841	28 742	29 367	30 236	31 015
4 Taxes on production and imports	540	578	590	611	637	665	705	711
5 Taxes on products	85	102	101	114	119	128	158	149
6 Other taxes on production	456	476	489	496	518	537	547	562
7 Current taxes on income and wealth	25 031	25 658	26 396	27 107	27 975	28 583	29 377	30 168
8 Taxes on income	21 327	21 727	22 283	22 865	23 435	23 955	24 532	25 181
9 Other current taxes	3 704	3 932	4 113	4 242	4 540	4 629	4 845	4 986
10 Capital taxes	115	112	103	124	130	119	154	136
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	122	136	117	105	115	120	109	114
13 Capital transfers for taxes and social cont., unlikely to be collected	298	298	278	274	240	210	248	249
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	41 804	42 718	43 388	44 129	44 628	45 113	45 943	47 078
2 Total tax receipts and actual social contributions	41 958	42 862	43 545	44 285	44 753	45 255	46 072	47 233
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	41 958	42 862	43 545	44 285	44 753	45 255	46 072	47 233
12 Imputed social contributions	3	2	2	1	1	1	1	1
13 Capital transfers for taxes and social cont., unlikely to be collected	156	146	158	157	127	144	130	156

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20210211/b0d80>.

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