

SWITZERLAND

Table II. Detailed taxes and social contribution receipts

Million CHF

	2013	2014	2015	2016	2017	2018	2019	2020
II.1 GENERAL GOVERNMENT								
1 Total receipts	172 295	174 672	180 407	182 988	190 115	193 138	198 552	195 677
2 Total tax receipts and actual social contributions	173 121	175 343	181 128	183 669	190 662	193 804	199 224	195 816
3 Total tax receipts	130 259	131 798	136 843	138 917	145 406	147 830	152 115	146 759
4 Taxes on production and imports	37 564	37 741	37 971	37 873	38 966	38 800	38 960	38 621
5 Taxes on products	35 401	35 491	35 548	35 217	36 257	36 056	35 909	35 466
6 Value added type taxes	22 370	22 450	22 273	22 279	22 791	22 531	22 388	21 995
7 Taxes and duties on imports, excluding VAT	6 509	6 469	6 237	6 242	6 163	6 149	6 133	5 761
8 Import duties	1 059	1 068	1 056	1 134	1 103	1 103	1 143	1 187
9 Taxes on imports, excluding VAT and import duties	5 450	5 401	5 182	5 108	5 061	5 046	4 990	4 574
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	5 081	5 047	4 788	4 759	4 665	4 648	4 583	4 243
13 General sales taxes	369	354	393	349	396	398	407	331
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	6 522	6 572	7 038	6 696	7 302	7 375	7 388	7 710
17 Excise duties and consumption taxes	3 018	3 050	3 268	3 329	3 440	3 809	3 770	3 806
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	1 671	1 658	1 902	1 547	1 970	1 684	1 701	1 972
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	34	35	35	35	35	35	35	34
22 Taxes on lotteries, gambling and betting	827	824	846	805	866	839	857	837
23 Taxes on insurance premiums	700	711	715	706	713	703	717	726
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.	271	294	272	273	278	305	308	335
29 Other taxes on production	2 163	2 249	2 423	2 656	2 710	2 744	3 051	3 154
30 Taxes on land, buildings or other structures	526	522	569	601	589	602	645	669
31 Taxes on the use of fixed assets	421	432	442	450	455	460	466	468
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	170	159	165	161	172	185	281	304
35 Taxes on pollution	833	931	1 041	1 240	1 298	1 298	1 455	1 506
36 Under-compensation of VAT (flat rate system)	131	125	125	117	111	112	120	109
37 Other taxes on production n.e.c.	82	82	82	86	85	86	85	98
38 Current taxes on income and wealth	91 729	92 881	97 784	99 896	105 279	107 818	111 921	106 866
39 Taxes on income	79 267	79 952	84 362	85 668	90 549	92 621	96 235	90 992
40 Taxes on individual or household income including holding gains	53 801	54 369	56 375	57 075	57 862	59 784	61 350	62 850
41 Taxes on individual or household income excl. holding gains	53 801	54 369	56 375	57 075	57 862	59 784	61 350	62 850
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	17 814	18 121	19 432	20 807	20 515	22 033	22 301	21 929
44 Taxes on income or profits of corporations excl. holding gains	17 814	18 121	19 432	20 807	20 515	22 033	22 301	21 929
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.	7 652	7 463	8 556	7 787	12 172	10 804	12 585	6 213
50 Other current taxes	12 462	12 928	13 421	14 228	14 730	15 196	15 686	15 874
51 Current taxes on capital	8 878	9 205	9 580	10 247	10 625	11 008	11 650	11 791
52 Poll taxes	55	52	53	131	132	134	130	129
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	2 959	3 008	3 079	3 129	3 174	3 193	3 053	3 067
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	570	663	709	721	799	861	853	887
57 Capital taxes	966	1 177	1 088	1 148	1 161	1 212	1 234	1 272
58 Taxes on capital transfers	966	1 177	1 088	1 148	1 161	1 212	1 234	1 272
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	42 862	43 545	44 285	44 753	45 255	45 975	47 109	49 057
62 Employers' actual social contributions	19 940	20 305	20 671	20 882	21 172	21 500	22 072	22 112
63 Compulsory	19 940	20 305	20 671	20 882	21 172	21 500	22 072	22 112
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	22 922	23 239	23 613	23 871	24 083	24 474	25 037	26 945
66 Compulsory	22 882	23 203	23 576	23 837	24 045	24 438	25 004	26 918
<i>of which:</i>								
67 Employees	19 720	20 044	20 445	20 634	20 894	21 364	21 906	23 685
68 Self- and non-employed persons
69 Voluntary	40	36	37	33	38	36	33	27
70 Imputed social contributions	483	357	337	389	382	370	391	668
71 Capital transfers for taxes and social cont., unlikely to be collected	1 309	1 027	1 058	1 070	929	1 036	1 062	807

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

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	2013	2014	2015	2016	2017	2018	2019	2020
II.2 CENTRAL GOVERNMENT								
1 Total receipts	60 660	60 546	63 896	63 806	68 936	68 818	71 085	65 194
2 Total tax receipts and actual social contributions	60 998	60 646	64 023	64 008	69 025	68 941	71 219	65 160
3 Total tax receipts	60 998	60 646	64 023	64 008	69 025	68 941	71 219	65 160
4 Taxes on production and imports	35 589	35 756	35 871	35 756	36 766	36 554	36 681	36 251
5 Taxes on products	34 555	34 638	34 642	34 343	35 303	35 088	34 956	34 453
6 Other taxes on production	1 034	1 118	1 229	1 413	1 463	1 466	1 725	1 798
7 Current taxes on income and wealth	25 409	24 890	28 152	28 252	32 259	32 387	34 538	28 909
8 Taxes on income	24 135	23 608	26 841	26 850	30 829	30 960	33 278	27 647
9 Other current taxes	1 274	1 282	1 311	1 402	1 430	1 427	1 261	1 262
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	68	59	60	57	59	58	63	106
13 Capital transfers for taxes and social cont., unlikely to be collected	406	159	187	259	147	181	197	72
II.3 STATE GOVERNMENT								
1 Total receipts	42 731	43 811	44 710	45 937	46 789	48 354	49 844	50 388
2 Total tax receipts and actual social contributions	42 913	44 064	44 979	46 167	47 014	48 630	50 093	50 364
3 Total tax receipts	42 913	44 064	44 979	46 167	47 014	48 630	50 093	50 364
4 Taxes on production and imports	1 397	1 394	1 490	1 480	1 535	1 541	1 544	1 613
5 Taxes on products	744	752	792	755	826	811	791	843
6 Other taxes on production	653	643	698	725	709	731	753	770
7 Current taxes on income and wealth	40 662	41 595	42 525	43 669	44 437	46 030	47 484	47 631
8 Taxes on income	33 406	34 062	34 657	35 384	35 765	37 105	38 075	38 150
9 Other current taxes	7 256	7 534	7 868	8 286	8 672	8 926	9 409	9 481
10 Capital taxes	854	1 074	964	1 018	1 042	1 058	1 065	1 120
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	277	179	171	215	202	202	211	368
13 Capital transfers for taxes and social cont., unlikely to be collected	459	432	441	445	427	477	460	345
II.4 LOCAL GOVERNMENT								
1 Total receipts	26 185	26 927	27 672	28 617	29 277	30 120	30 669	31 177
2 Total tax receipts and actual social contributions	26 348	27 089	27 841	28 742	29 367	30 259	30 803	31 235
3 Total tax receipts	26 348	27 089	27 841	28 742	29 367	30 259	30 803	31 235
4 Taxes on production and imports	578	590	611	637	665	705	735	756
5 Taxes on products	102	101	114	119	128	157	162	171
6 Other taxes on production	476	489	496	518	537	548	573	586
7 Current taxes on income and wealth	25 658	26 396	27 107	27 975	28 583	29 400	29 899	30 326
8 Taxes on income	21 727	22 283	22 865	23 435	23 955	24 557	24 883	25 195
9 Other current taxes	3 932	4 113	4 242	4 540	4 629	4 843	5 016	5 131
10 Capital taxes	112	103	124	130	119	154	169	153
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	136	117	105	115	120	109	115	193
13 Capital transfers for taxes and social cont., unlikely to be collected	298	278	274	240	210	248	250	251
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	42 718	43 388	44 129	44 628	45 113	45 846	46 954	48 918
2 Total tax receipts and actual social contributions	42 862	43 545	44 285	44 753	45 255	45 975	47 109	49 057
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	42 862	43 545	44 285	44 753	45 255	45 975	47 109	49 057
12 Imputed social contributions	2	2	1	1	1	1	1	1
13 Capital transfers for taxes and social cont., unlikely to be collected	146	158	157	127	144	130	156	140

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/5644>.

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