

Austria

Table AT.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	13.9	14.0	14.4	14.4	14.5	14.7	14.6	14.5	14.5	14.5	14.3	14.0	14.1	14	56.0
VAT	7.4	7.4	7.7	7.7	7.5	7.7	7.7	7.6	7.6	7.6	7.7	7.6	7.6	15	30.4
Taxes and duties on imports excluding VAT	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	24	0.5
Taxes on products, except VAT and import duties	3.4	3.3	3.3	3.3	3.4	3.4	3.3	3.3	3.3	3.2	3.2	3.1	3.0	19	12.1
Other taxes on production	3.0	3.1	3.3	3.3	3.4	3.5	3.5	3.5	3.5	3.5	3.3	3.2	3.3	4	12.9
Direct taxes	13.3	13.9	12.6	12.7	12.8	13.1	13.7	13.8	14.2	12.9	13.0	13.6	13.7	9	54.4
Personal income taxes	9.7	10.3	9.7	9.6	9.6	9.9	10.1	10.4	10.8	9.3	9.3	9.7	9.8	6	39.0
Corporate income taxes	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	13	11.0
Other	1.1	1.1	1.1	1.1	1.1	1.1	1.3	1.2	1.2	1.1	1.2	1.2	1.1	8	4.5
Social contributions	13.5	13.7	14.1	14.0	14.0	14.1	14.5	14.5	14.5	14.5	14.6	14.7	14.9	6	59.0
Employers'	6.4	6.4	6.6	6.6	6.5	6.6	6.8	6.8	6.8	6.8	6.8	6.9	7.0	10	27.8
Households'	7.2	7.3	7.5	7.4	7.4	7.5	7.7	7.7	7.7	7.7	7.8	7.8	7.9	7	31.3
Less: capital transfers (1)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	40.7	41.5	41.1	41.1	41.2	41.9	42.7	42.8	43.2	41.8	41.9	42.3	42.6	5	169.4
B. Structure by level of government															
as % of total taxation															
Central government	67.6	67.9	66.5	66.7	66.8	67.0	66.9	66.8	67.2	66.0	65.8	65.2	65.1	12	110.2
State government (2)	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.5	1.5	2.0	1.9		3.3
Local government	3.1	3.1	3.2	3.2	3.2	3.1	3.1	3.1	3.0	3.1	3.1	3.2	3.2	18	5.4
Social security funds	27.4	27.2	28.5	28.3	28.2	28.1	28.2	28.2	27.9	28.9	29.1	29.2	29.4	17	49.8
EU institutions	0.4	0.3	0.3	0.3	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.4	21	0.7
C. Structure by economic function															
as % of GDP															
Consumption	11.3	11.4	11.7	11.6	11.6	11.7	11.6	11.6	11.5	11.5	11.6	11.4	11.4	18	45.2
Labour	22.3	23.0	23.1	23.1	23.1	23.6	24.2	24.4	24.4	23.3	23.2	23.5	23.7	2	94.2
of which on income from employment	19.9	20.5	20.6	20.5	20.5	20.9	21.4	21.5	21.6	20.8	20.7	20.9	21.2	3	84.1
Paid by employers	8.8	9.0	9.3	9.3	9.2	9.4	9.6	9.6	9.5	9.6	9.5	9.5	9.6	6	38.0
Paid by employees	11.1	11.5	11.3	11.3	11.3	11.6	11.8	11.9	12.0	11.2	11.2	11.5	11.6	6	46.1
Paid by non-employed	2.4	2.5	2.5	2.6	2.6	2.7	2.8	2.9	2.9	2.5	2.5	2.5	2.5	8	10.1
Capital	7.1	7.2	6.4	6.4	6.5	6.6	6.9	6.9	7.2	7.0	7.2	7.5	7.5	12	30.0
Income of corporations	2.5	2.5	1.8	2.0	2.1	2.1	2.2	2.2	2.3	2.4	2.5	2.8	2.8	13	11.0
Income of households	1.1	1.3	1.0	0.9	0.9	0.8	0.8	0.9	1.1	0.7	0.8	0.8	0.8	10	3.2
Income of self-employed	2.4	2.4	2.5	2.4	2.4	2.4	2.5	2.6	2.7	2.7	2.7	2.8	2.9	3	11.4
Stock of capital	1.0	1.0	1.0	1.1	1.1	1.2	1.4	1.2	1.2	1.2	1.1	1.1	1.1	21	4.4

Table AT.1: Tax Revenue (continued)

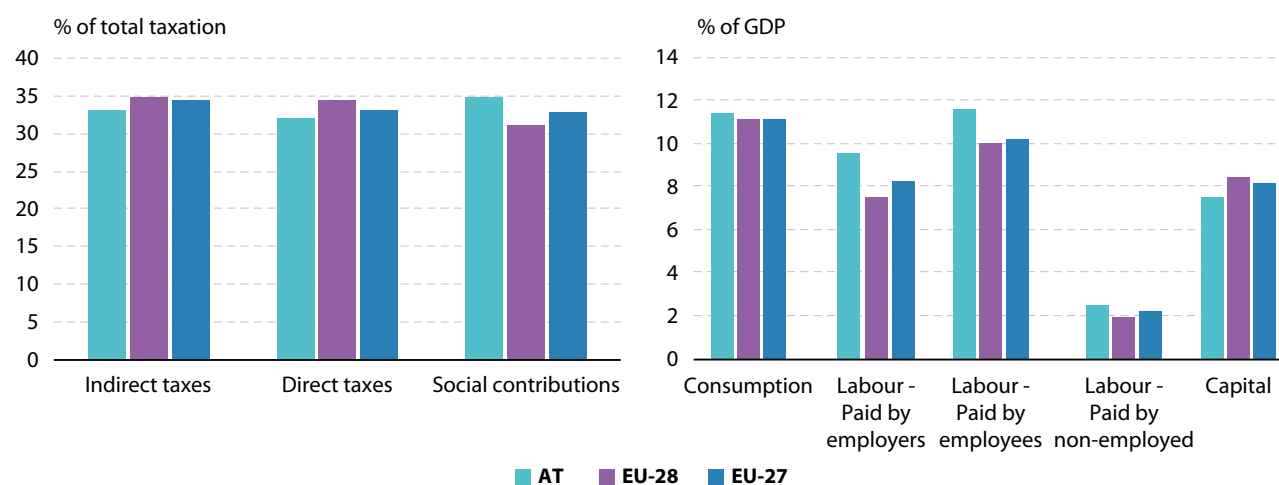
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes	as % of GDP														
Environmental taxes	2.4	2.4	2.4	2.3	2.4	2.4	2.4	2.4	2.4	2.3	2.4	2.3	2.3	18	9.1
Energy	1.6	1.6	1.5	1.5	1.6	1.6	1.6	1.5	1.5	1.5	1.5	1.4	1.4	25	5.6
of which transport fuel taxes	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.1	1.1	20	
Transport	0.8	0.8	0.8	0.8	0.8	0.8	0.8	0.9	0.8	0.8	0.9	0.9	0.9	5	3.4
Pollution and resources	0.03	0.03	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.02	0.03	0.02	19	0.1
E. Property taxes	as % of GDP														
Taxes on property	0.6	0.6	0.6	0.7	0.8	0.9	0.8	0.8	0.9	0.8	0.8	0.8	0.8	21	3.1
Recurrent taxes on immovable property	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	25	0.7
Other taxes on property	0.4	0.4	0.4	0.5	0.6	0.7	0.6	0.6	0.7	0.7	0.6	0.6	0.6	15	2.3
F. Implicit tax rates	%														
Consumption	18.2	18.2	18.1	18.0	18.0	18.1	17.9	17.9	18.1	18.1	18.2	18.1	18.1	16	
Labour	42.0	42.3	41.3	41.5	41.8	42.0	42.4	42.7	43.0	41.4	41.3	41.5	41.5	2	
G. Payable tax credits	as % of GDP														
Total payable tax credits	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1		0.3
Tax expenditure component	0.2	0.1	0.2	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1		0.2
Transfer component	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.0	0.0	0.0		0.1
Total tax revenue adjusted for payable tax credits	40.5	41.4	41.0	41.0	41.1	41.8	42.6	42.7	43.1	41.8	41.9	42.3	42.6		169.2

(¹) Representing taxes assessed but unlikely to be collected.

(²) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure AT.1: Tax revenues by main taxes, 2019
(in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Table AT.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Decrease of entry tax rate valid from a taxable income of 11.000 to 18.000 EUR from 25 to 20% (measure also includes increase of max. SSC reimbursement by 100 EUR, improvement of taxation of holiday/Christmas-bonuses and the extension of the highest marginal tax rate until 2025)	Rate decrease	Legislation: 24-07-2020 In force from: 01-01-2020
Increase of the threshold up to which nutrition vouchers provided by the employer are tax free from EUR 1.1 to EUR 2 and from EUR 4.4 to EUR 8 (the latter for restaurant-vouchers) respectively.	Base decrease	In force from: 01-07-2020
Bonus payments for employees especially burdened during the covid-19-crisis may receive bonuses from their employers up to a maximum of EUR 3 000 tax free.	Base decrease	In force from: 01-01-2020
Personal income tax: Unincorporated businesses/Self employment income		
Introduction of option of declining balance depreciation (30%) as well as an accelerated depreciation for buildings.	N/A	Legislation: 24-07-2020 In force from: 01-07-2020
Introduction of option of loss carry back.	N/A	Legislation: 24-07-2020 In force from: 21-09-2020
Corporate income tax		
Introduction of option of declining balance depreciation (30%) as well as an accelerated depreciation for buildings.	N/A	Legislation: 24-07-2020 In force from: 01-07-2020
Introduction of option of loss carry back.	N/A	Legislation: 24-07-2020 In force from: 21-09-2020
Value-added tax		
Reduction of tax rate on food and beverages consumed in restaurants, on accommodation services, on cultural services and certain publications to 5% for the second half of 2020.	Rate decrease	In force from: 01-07-2020
Environmentally-related taxes		
Increase of flight ticket tax	Rate increase	Legislation: 24-07-2020 In force from: 01-09-2020
Other taxes		
Type of tax: Measure potentially affects all types of taxes. Measure: Eased and extended access to tax debt deferrals. Revenue impact: Deferral of collection of revenue to later periods; initial loss of revenue in year one is compensated in later years (apart from losses stemming from bankruptcies)	N/A	Legislation: 24-07-2020 In force from: 01-10-2020