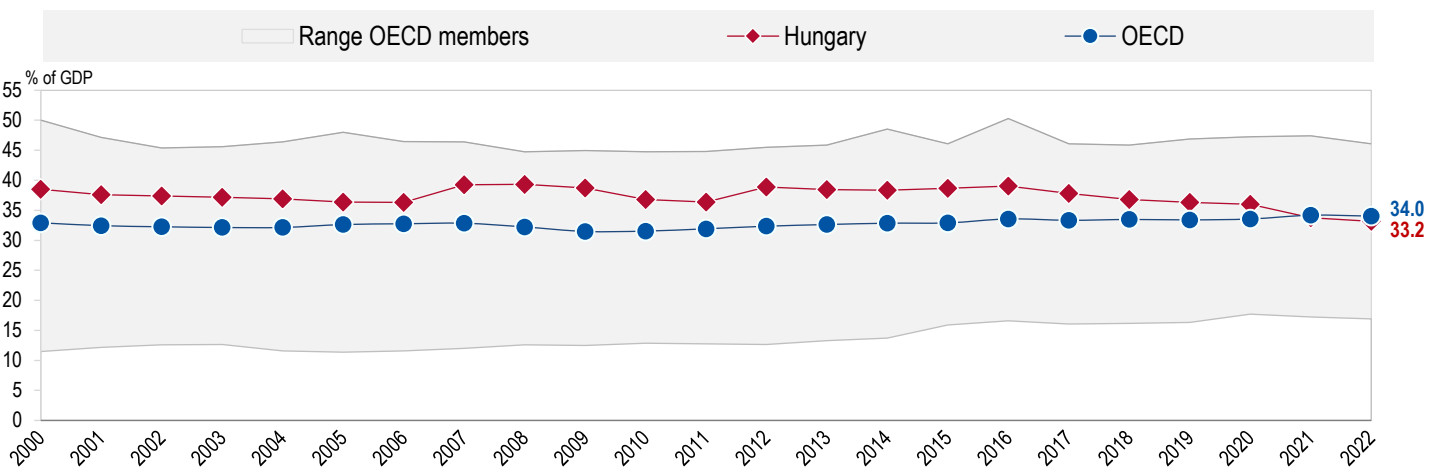


# Revenue Statistics 2023 - Hungary

## Tax-to-GDP ratio

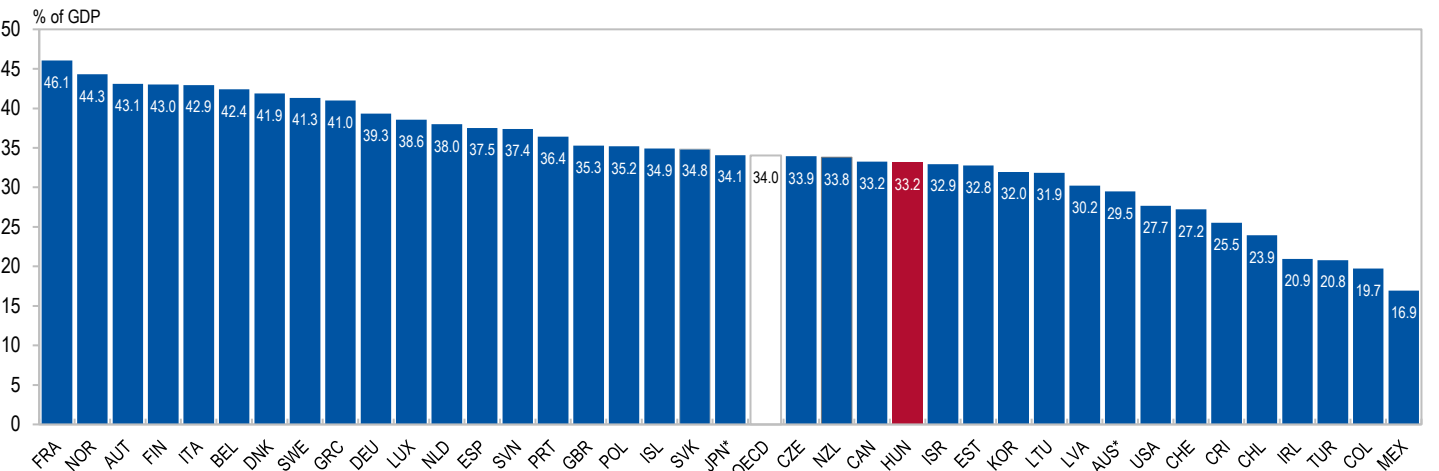
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Hungary decreased by 0.6 percentage points from 33.7% in 2021 to 33.2% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Hungary has decreased from 38.5% in 2000 to 33.2% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Hungary was 39.3% in 2008, with the lowest being 33.2% in 2022.



### Tax-to-GDP ratio compared to the OECD, 2022

Hungary ranked 24th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Hungary had a tax-to-GDP ratio of 33.2% compared with the OECD average of 34.0%. In 2021, Hungary was also ranked 24th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

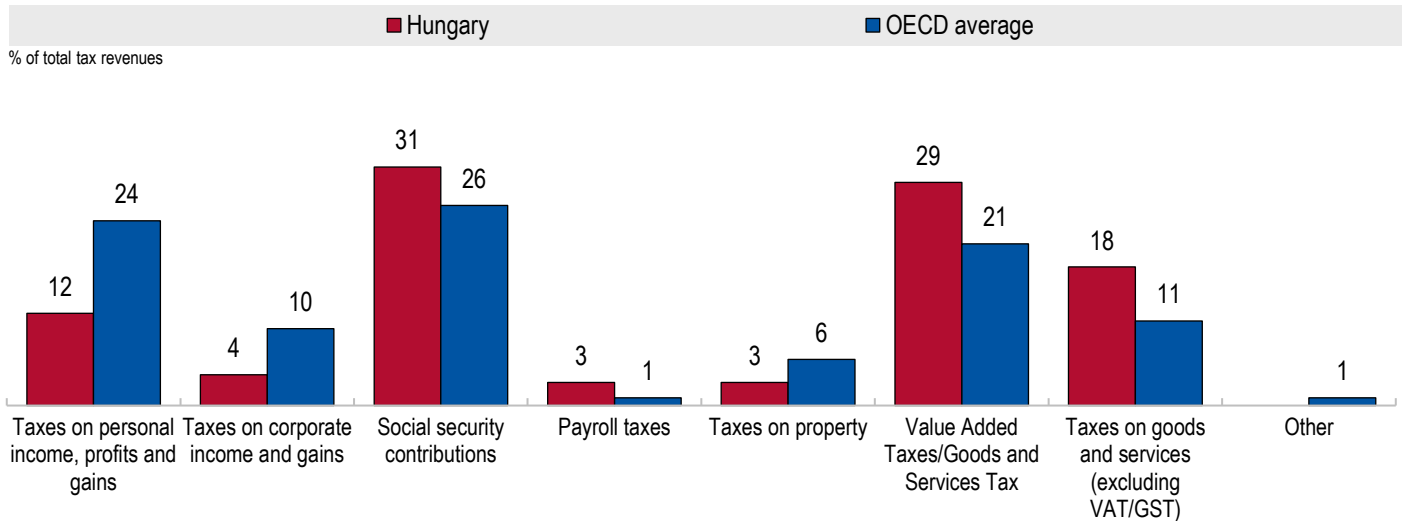
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average, 2021

The structure of tax receipts in Hungary compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Hungary is characterised by:

- » Higher revenues from social security contributions; payroll taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from taxes on corporate income & gains and property taxes, and substantially lower revenues from taxes on personal income, profits & gains.

### Tax structure

	Tax Revenues in national currency			Tax structure in Hungary			Position in OECD		
	Forint, billions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	3 166	3 012	- 154	18	16	- 2	38th	38th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 544	2 255	- 289	15	12	- 3	31st	33rd	- 2
<i>Corporate income and gains</i>	622	757	+ 135	4	4	-	36th	37th	- 1
Social security contributions	5 364	5 782	+ 417	31	31	-	18th	17th	+ 1
Payroll taxes	-	-	-	3	3	-	7th	6th	+ 1
Taxes on property	507	483	- 25	3	3	-	29th	29th	-
Taxes on goods and services	7 864	8 790	+ 926	45	47	+ 2	2nd	2nd	-
<i>of which VAT</i>	4 717	5 460	+ 743	27	29	+ 2	5th	4th	+ 1
Other	86	52	- 34	-	-	-	17th	28th	- 11
<b>TOTAL</b>	<b>17 425</b>	<b>18 644</b>	<b>+ 1 219</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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