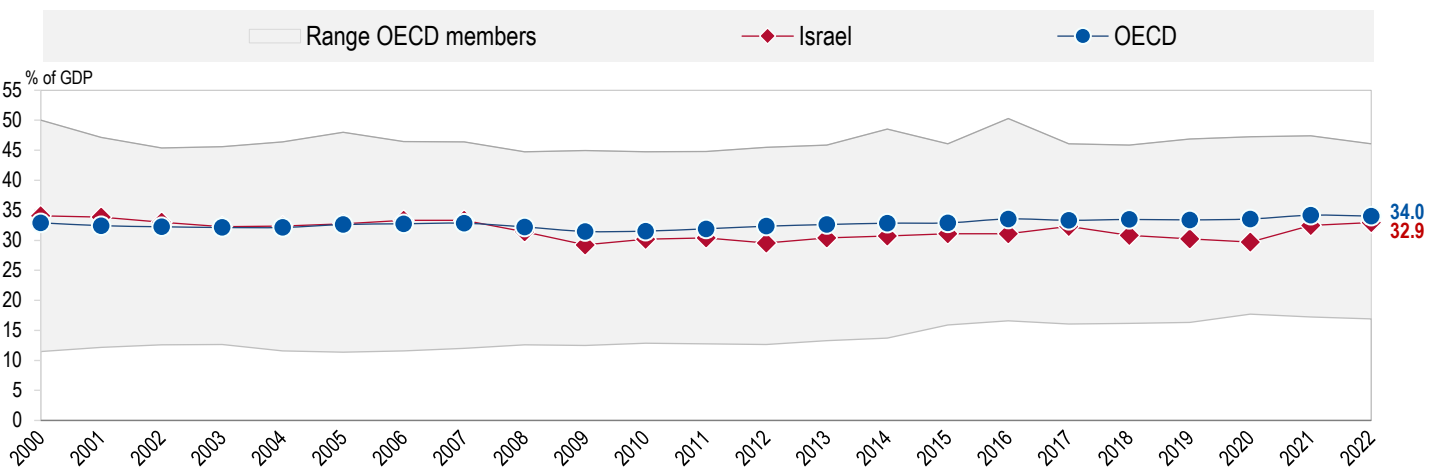


# Revenue Statistics 2023 - Israel

## Tax-to-GDP ratio

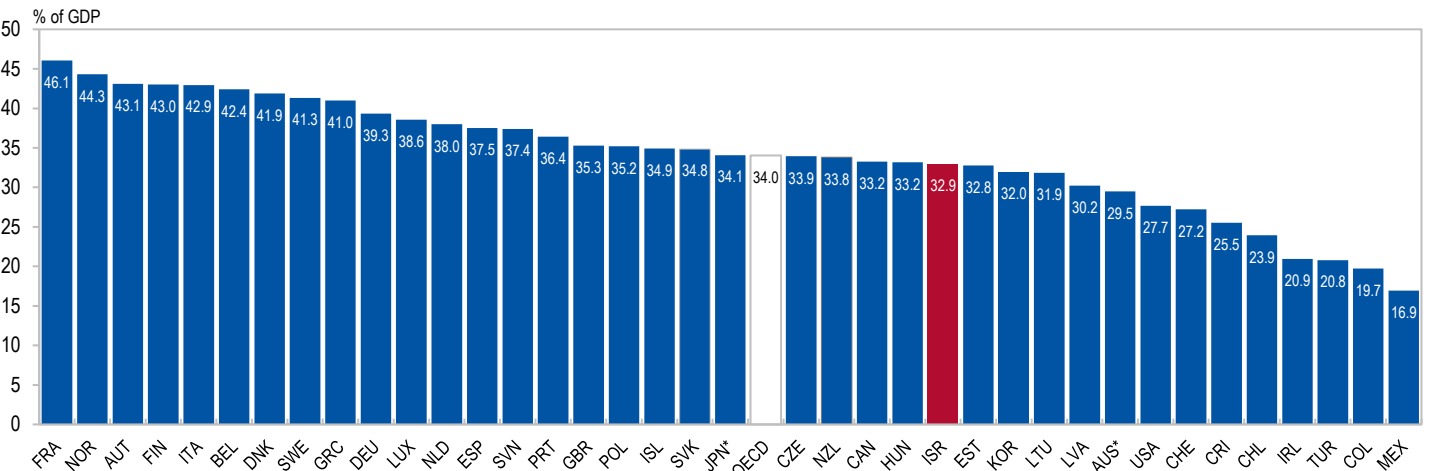
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Israel increased by 0.5 percentage points from 32.5% in 2021 to 32.9% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Israel has decreased from 34.1% in 2000 to 32.9% 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 Israel was 34.1% in 2000, with the lowest being 29.3% in 2009.



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

Israel ranked 25th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Israel had a tax-to-GDP ratio of 32.9% compared with the OECD average of 34.0%. In 2021, Israel was ranked 26th 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.

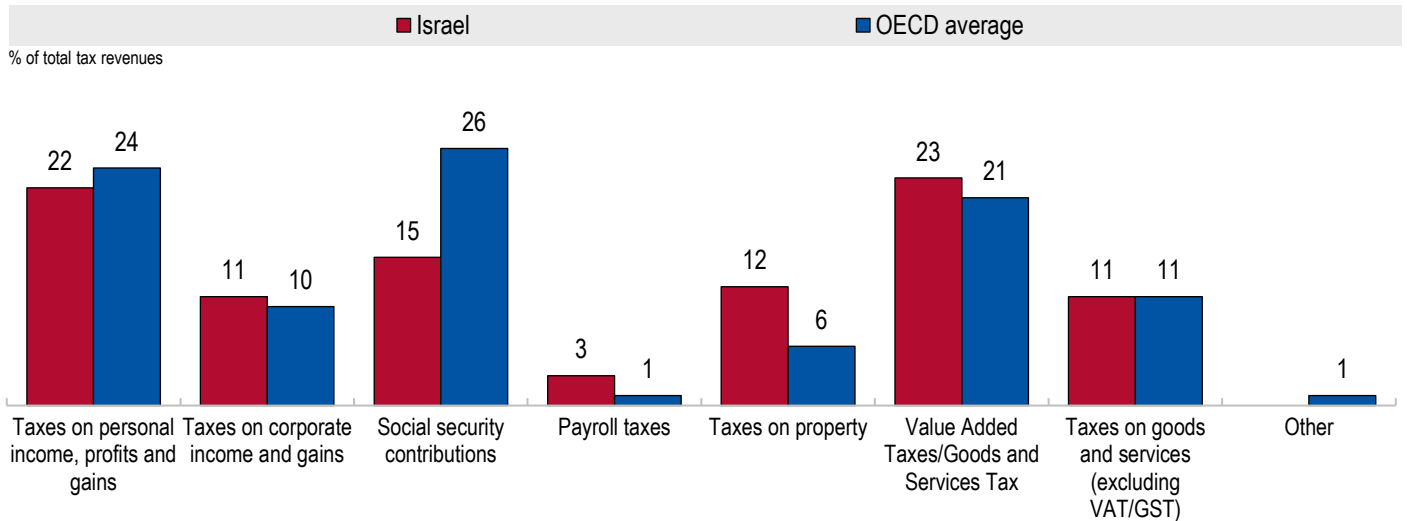
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 Israel compared with the OECD average is shown in the figure below.



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Israel			Position in OECD		
	New Israeli Sheqel, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	138 952	182 913	+ 43 961	33	36	+ 3	16th	17th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	91 204	113 200	+ 21 996	22	22	-	21st	20th	+ 1
<i>Corporate income and gains</i>	39 006	56 466	+ 17 460	9	11	+ 2	13th	13th	-
Social security contributions	73 031	79 602	+ 6 571	17	15	- 2	29th	29th	-
Payroll taxes	-	-	-	4	3	- 1	6th	7th	- 1
Taxes on property	43 542	62 019	+ 18 476	10	12	+ 2	5th	2nd	+ 3
Taxes on goods and services	148 655	173 354	+ 24 700	35	34	- 1	13th	16th	- 3
<i>of which VAT</i>	100 373	119 346	+ 18 974	24	23	- 1	8th	13th	- 5
Other	-	-	-	-	-	-	36th	35th	+ 1
<b>TOTAL</b>	<b>420 750</b>	<b>514 035</b>	<b>+ 93 285</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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