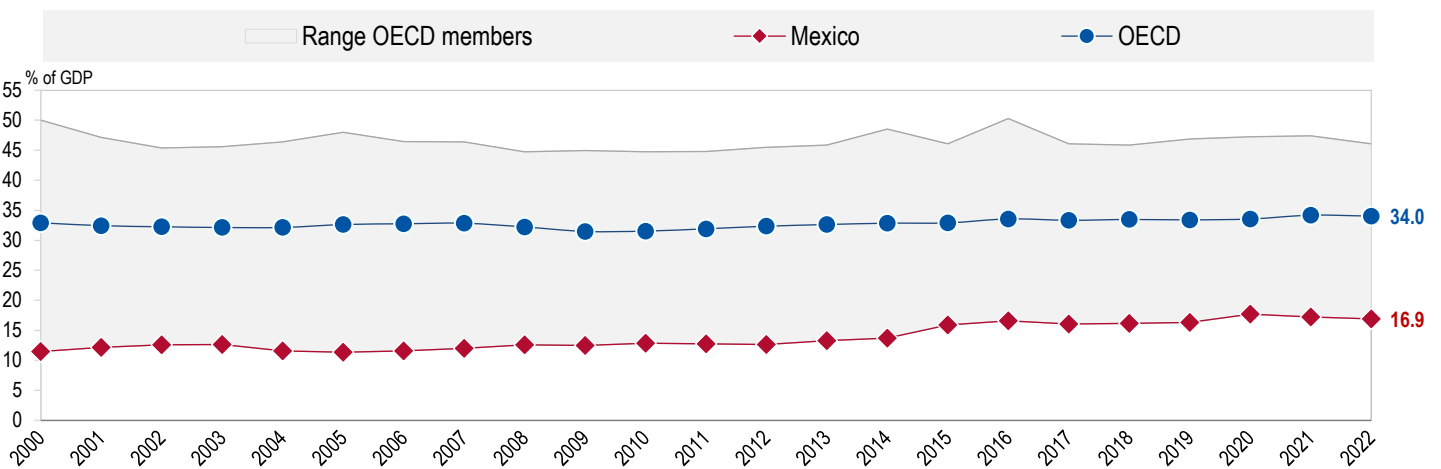


# Revenue Statistics 2023 - Mexico

## Tax-to-GDP ratio

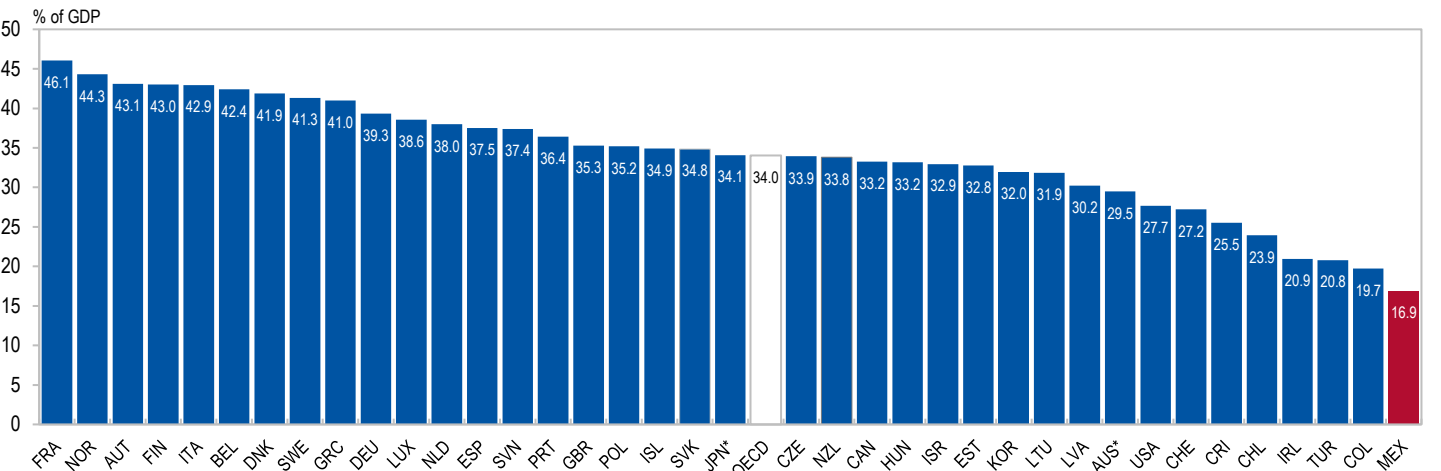
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Mexico decreased by 0.3 percentage points from 17.3% in 2021 to 16.9% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Mexico has increased from 11.5% in 2000 to 16.9% 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 Mexico was 17.7% in 2020, with the lowest being 11.4% in 2005.



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

Mexico ranked 38th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Mexico had a tax-to-GDP ratio of 16.9% compared with the OECD average of 34.0%. In 2021, Mexico was also ranked 38th 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.

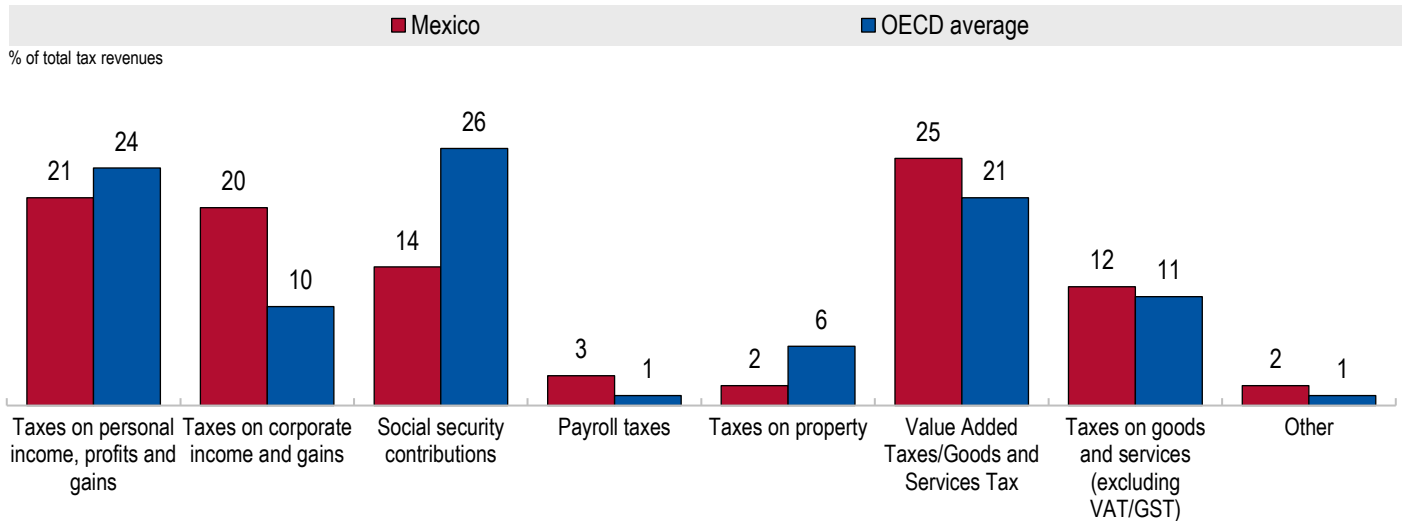
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Mexico			Position in OECD		
	Mexican Peso, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	1 768 161	1 903 047	+ 134 887	43	43	-	9th	10th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	872 598	938 623	+ 66 025	21	21	-	23rd	22nd	+ 1
<i>Corporate income and gains</i>	832 120	898 767	+ 66 647	20	20	-	3rd	4th	- 1
Social security contributions	576 019	612 175	+ 36 157	14	14	-	32nd	32nd	-
Payroll taxes	-	-	-	3	3	-	8th	8th	-
Taxes on property	79 237	90 204	+ 10 967	2	2	-	32nd	32nd	-
Taxes on goods and services	1 544 156	1 647 926	+ 103 771	37	37	-	11th	11th	-
<i>of which VAT</i>	987 525	1 123 699	+ 136 174	24	25	+ 1	10th	8th	+ 2
Other	75 671	82 092	+ 6 421	2	2	-	5th	4th	+ 1
<b>TOTAL</b>	<b>4 148 699</b>	<b>4 452 355</b>	<b>+ 303 656</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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