



Statistical data

Public finances 2023



Schweizerische Eidgenossenschaft
Confédération suisse
Confederazione Svizzera
Confederaziun svizra

Swiss Confederation

Federal Department of Finance FDF
Federal Finance Administration FFA

Federal final accounts (excluding separate accounts)

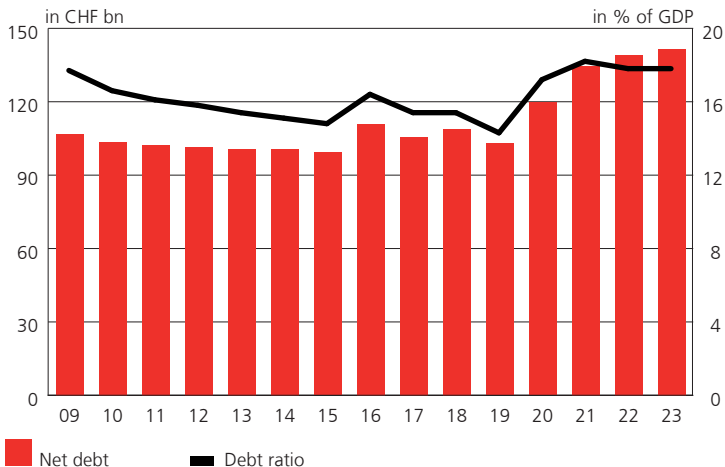


CHF mn	2021	2022	2023	Δ in % 22/23
Ordinary receipts	74 523	74 056	79 296	7.1
Ordinary expenditure	74 400	77 781	79 968	2.8
Ordinary fiscal balance	123	-3 724	-672	
Extraordinary receipts	1 505	1 592	310	
Extraordinary expenditure	13 415	3 116	1 070	
Fiscal balance	-11 787	-5 249	-1 431	
Net debt (liabilities less non-administrative assets)	134 698	139 006	141 687	1.9

Federal indicators (excluding separate accounts)

% GDP	2021	2022	2023
Expenditure ratio	11.8	10.4	10.2
Tax ratio	9.5	8.9	9.4
Deficit/surplus ratio	-1.6	-0.7	-0.2
Net debt ratio	18.2	17.8	17.8

Federal net debt and debt ratio

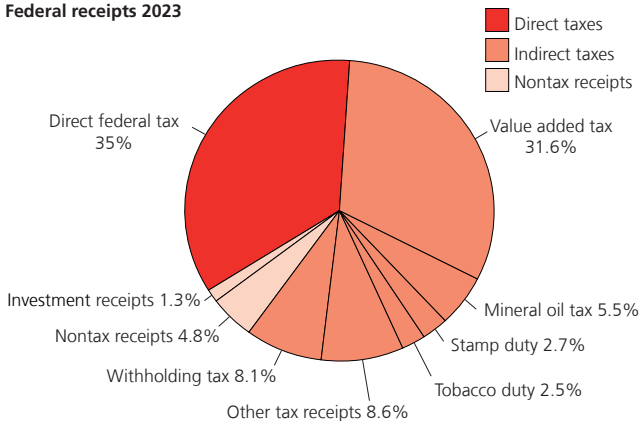


Federal receipts (excluding separate accounts)



CHF mn	2021	2022	2023	Δ in % 22/23
Receipts	76 028	75 648	79 607	5.2
Tax receipts	70 238	69 493	74 784	7.6
Direct federal tax	25 394	24 781	27 835	12.3
Value added tax	23 539	24 588	25 148	2.3
Withholding tax	4 900	3 888	6 445	65.8
Mineral oil tax	4 554	4 434	4 341	-2.1
Stamp duty	2 608	2 483	2 181	-12.2
Tobacco duty	2 204	2 082	2 025	-2.7
Heavy vehicle charge	1 700	1 690	1 645	-2.7
Customs duties	1 277	1 221	1 184	-3.1
Other tax receipts	4 062	4 326	3 981	-8.0
Royalties and concessions	2 355	2 393	374	-84.4
Other current receipts	2 253	2 521	2 818	11.8
Financial receipts	288	358	630	75.9
Investment receipts	894	882	1 002	13.5

Federal receipts 2023

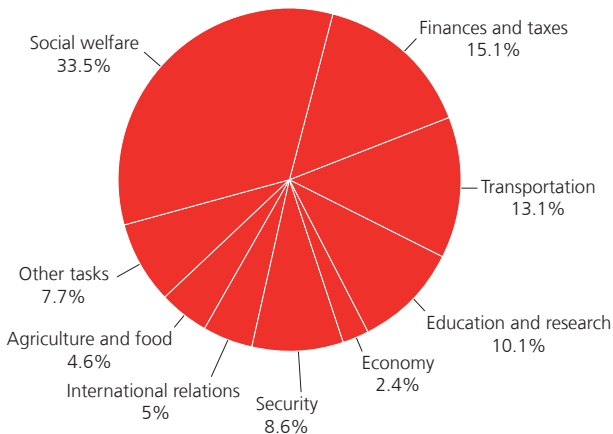


Federal expenditure by task area



CHF mn	2021	2022	2023	Δ in % 22/23
Ordinary expenditure	87 815	80 897	81 038	0.2
Social welfare	30 155	27 045	27 167	0.5
Finances and taxes	10 841	11 099	12 208	10.0
Transportation	10 751	10 598	10 614	0.2
Education and research	7 551	7 904	8 214	3.9
Security	5 952	7 195	6 959	-12.0
International relations	3 841	3 818	4 026	5.5
Agriculture and food	3 660	3 663	3 693	0.8
Institutional and financial conditions	3 173	3 333	3 425	2.8
Economy	5 849	2 310	1 937	-16.1
Environment and spatial planning	1 659	1 903	1 694	-11.0
Culture and leisure	1 034	727	614	-15.5
Healthcare	3 349	1 302	488	-62.5

Federal tasks 2023

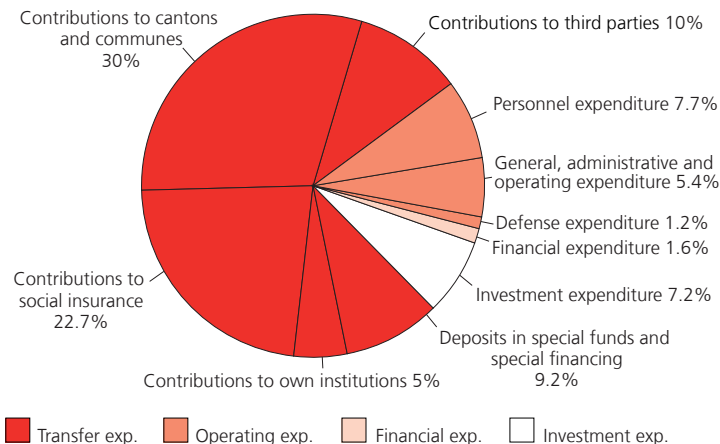


Federal expenditure by account group



CHF mn	2021	2022	2023	Δ in % 22/23
Expenditure	87 815	80 897	81 038	0.2
Operating expenditure	10 710	12 009	11 529	-4.0
Personnel expenditure	6 009	6 107	6 234	2.1
General, administrative and operating expenditure	3 745	4 970	4 353	-12.4
Defense expenditure	957	932	943	1.1
Transfer expenditure	70 595	62 057	62 379	0.5
Deposits in special funds and special financing	7 478	7 614	7 438	-2.3
Contributions to own institutions	3 842	3 920	4 042	3.1
Contributions to social insurance	23 570	19 332	18 422	-4.7
Contributions to cantons and communes	26 153	23 025	24 340	5.7
Contributions to third parties	9 551	8 166	8 138	-0.3
Financial expenditures	804	1 006	1 295	28.7
Investment expenditure	5 705	5 825	5 835	0.2
Tangible fixed assets and inventories	4 045	4 441	4 407	-0.8
Own investment contributions	1 121	1 189	1 231	3.5
Other investment expenditures	539	195	197	0.9

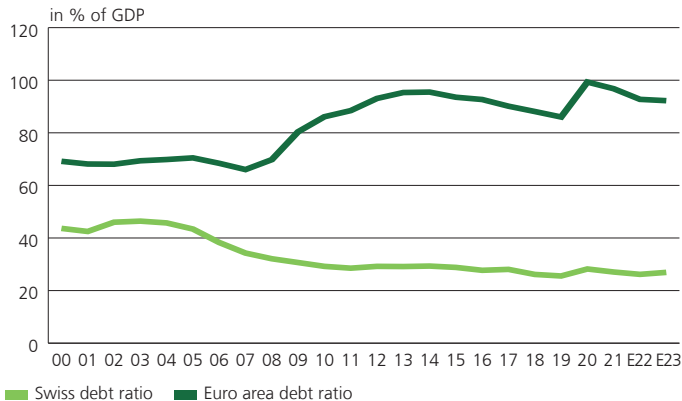
Federal expenditure 2023





% GDP	Tax-to-GDP ratio (2022)	Gen. gov. expenditure ratio	Deficit ratio	Debt ratio (Maastricht)	Gross debt ratio
Switzerland	27.0	32.2	0.5	26.9	38.3
EU-euro area	–	49.6	-3.3	92.2	96.0
Germany	41.9	47.2	-2.2	65.9	65.3
France	47.7	55.9	-4.9	112.1	117.7
Italy	42.7	54.3	-5.4	141.4	148.2
Austria	43.4	51.7	-2.6	78.2	80.3
Belgium	44.8	53.4	-4.9	105.4	105.0
Netherlands	–	43.4	-1.7	49.8	53.6
Norway	43.4	39.8	14.6	–	–
Sweden	42.2	47.9	-0.2	32.9	53.0
UK	36.0	46.0	-7.6	–	148.5
USA	28.2	37.4	-7.7	–	120.9
Canada	33.0	41.8	-0.1	–	116.7
OECD Ø	34.0	42.6	-4.8	–	112.8

Comparison of Swiss and euro area debt ratios



Data sources: Federal Finance Administration FFA (Swiss data) & OECD (international data)

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More information: www.efv.admin.ch/statisticaldata

Contact: kommunikation@efv.admin.ch

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Tel. : +41 58 465 16 06

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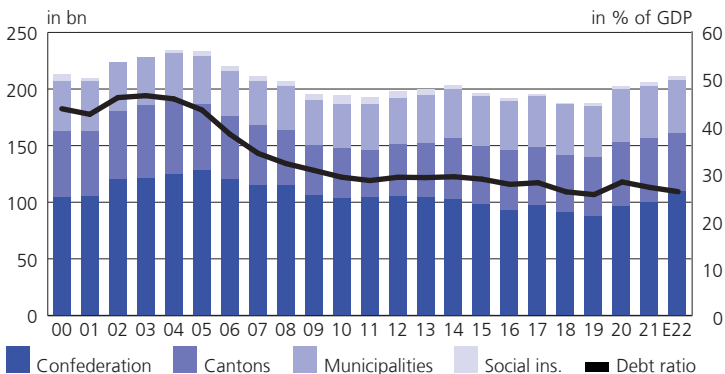




Estimate

% GDP	2019	2020	2021	2022
Overall tax receipts (tax-to-GDP ratio)	27.7	28.0	28.1	27.0
Confederation	9.9	9.4	10.1	9.1
Cantons	7.0	7.2	6.9	6.9
Municipalities	4.3	4.4	4.3	4.3
Social insurance	6.6	7.0	6.8	6.7
General government expenditure (gen. gov. expenditure ratio)	32.0	37.0	34.5	31.9
Confederation	10.4	13.2	12.5	10.7
Cantons	13.1	14.9	14.2	13.5
Municipalities	7.0	7.3	6.9	6.8
Social insurance	8.9	11.1	9.8	8.7
Net lending/borrowing (deficit/surplus ratio)	1.3	-3.1	-0.3	1.2
Confederation	0.8	-2.4	-0.9	-0.1
Cantons	0.5	-0.5	0.4	0.6
Municipalities	-0.1	-0.2	0.0	0.0
Social insurance	0.1	0.1	0.2	0.6
Maastricht debt (debt ratio)	25.6	28.2	27.1	26.2
Confederation	12.3	13.8	13.5	14.0
Cantons	7.2	8.2	7.5	6.6
Municipalities	6.3	6.6	6.2	6.0
Social insurance	0.0	0.0	0.0	0.0

Maastricht debt of government units



State expenditure in 2021 by task area



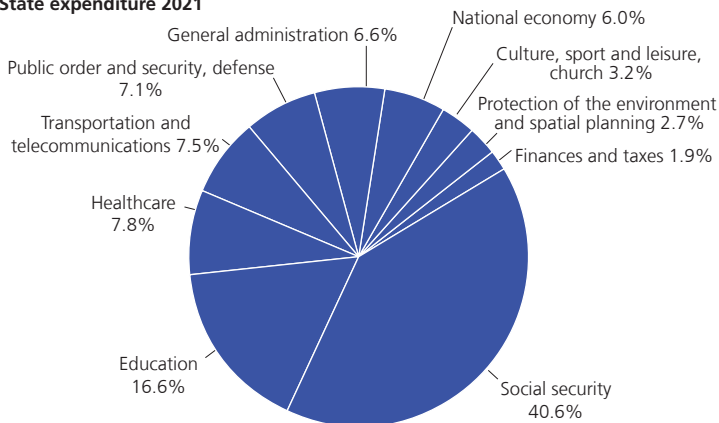
CHF mn	Confederation	Cantons	Municipalities	Soc. ins.
Total	89 322	101 740	51 807	72 755
Social security	30 489	20 814	9 662	72 538
Education	7 088	27 163	14 498	
Healthcare	2 213	15 408	2 548	
Transportation and telecommunications	10 470	6 664	4 911	
Public order and security, defense	6 480	8 513	3 228	
General administration	6 528	5 163	5 106	
National economy	10 732	10 024	1 835	
Culture, sport and leisure, church	2 588	2 180	3 575	
Protection of the environment and spatial planning	940	1 599	4 810	
Finances and taxes	11 794	4 212	1 635	216

State expenditure

(excluding transfers between sectors)

249 645

State expenditure 2021





CHF mn	Accounts			Gross debt	Net debt	Resource index
	Expenditure	Receipts	Balance			
Zurich	17 723	17 704	-20	7 733	3 777	123.3
Bern	12 699	13 047	348	6 217	5 345	79.5
Luzern	3 802	3 975	174	2 091	-476	91.3
Uri	466	452	-14	285	169	71.8
Schwyz	1 414	1 512	98	543	-782	177.9
Obwalden	329	338	10	124	-10	102.4
Nidwalden	420	439	18	342	8	155.5
Glarus	383	385	3	178	-145	72.7
Zug	1 537	1 858	321	586	-1 419	255.4
Fribourg	4 287	4 127	-160	509	-423	72.0
Solothurn	2 554	2 820	266	2 050	1 045	71.1
Basel-Stadt	5 444	5 632	188	3 995	4 519	141.9
Basel-Land	2 955	3 192	237	3 999	2 291	97.3
Schaffhausen	890	937	47	223	-481	95.3
Appenzell A.Rh.	512	549	36	172	-25	85.3
Appenzell I.Rh.	176	173	-3	55	-93	96.3
St. Gallen	4 978	5 216	238	1 458	-848	83.0
Graubünden	2 512	2 734	222	1 138	-1 936	82.9
Aargau	5 943	6 192	250	1 721	-223	81.6
Thurgau	2 215	2 260	45	596	232	79.3
Ticino	4 281	4 161	-120	3 799	2 286	96.0
Vaud	11 461	11 809	348	2 435	-3 100	99.6
Valais	4 188	4 320	133	3 320	1 035	64.7
Neuchâtel	2 416	2 427	12	3 539	1 432	80.1
Geneva	10 973	12 586	1 613	19 270	15 816	136.6
Jura	974	988	14	567	397	65.6
Concordats	1 861	1 897	36	208	-26	
Total	102 357	106 731	4 373	67 153	28 366	100.0

(excluding transfers between cantons)



CHF mn	2020	2021	Estimate 2022	Δ in % 21/22
Confederation (incl. separate accounts)				
Receipts	74 132	78 076	79 253	1.5
Expenditure	89 257	89 322	82 163	-8.0
Overall fiscal balance	-15 125	-11 246	-2 910	
Cantons				
Receipts	95 945	104 777	106 731	1.9
Expenditure	100 822	101 740	102 357	0.6
Overall fiscal balance	-4 877	3 038	4 373	
Municipalities				
Receipts	49 679	51 609	53 655	4.0
Expenditure	50 956	51 807	53 342	3.0
Overall fiscal balance	-1 276	-198	314	
Social insurance				
Receipts	79 394	74 434	72 588	-2.5
Expenditure	77 097	72 755	67 570	-7.1
Overall fiscal balance	2 298	1 679	5 018	
General government sector				
Receipts	233 058	242 919	251 803	3.7
Expenditure	252 039	249 645	245 008	-1.9
Overall fiscal balance	-18 981	-6 726	6 795	
(excluding transfers between sectors)				

Deficit/surplus ratio of the general government

