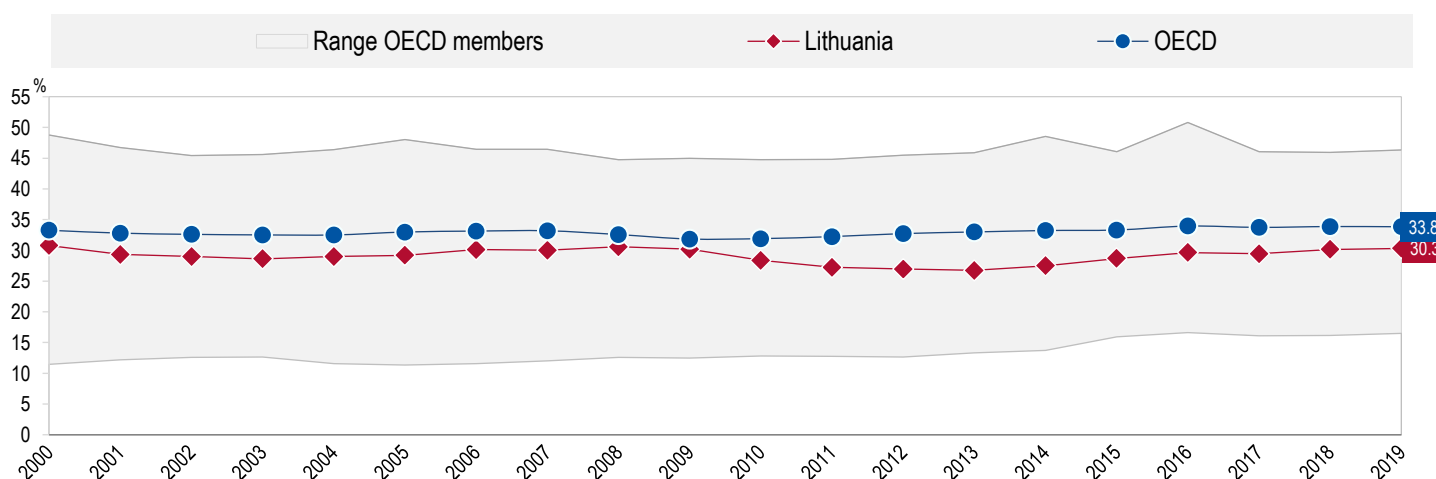


# Revenue Statistics 2020 - Lithuania

## Tax-to-GDP ratio

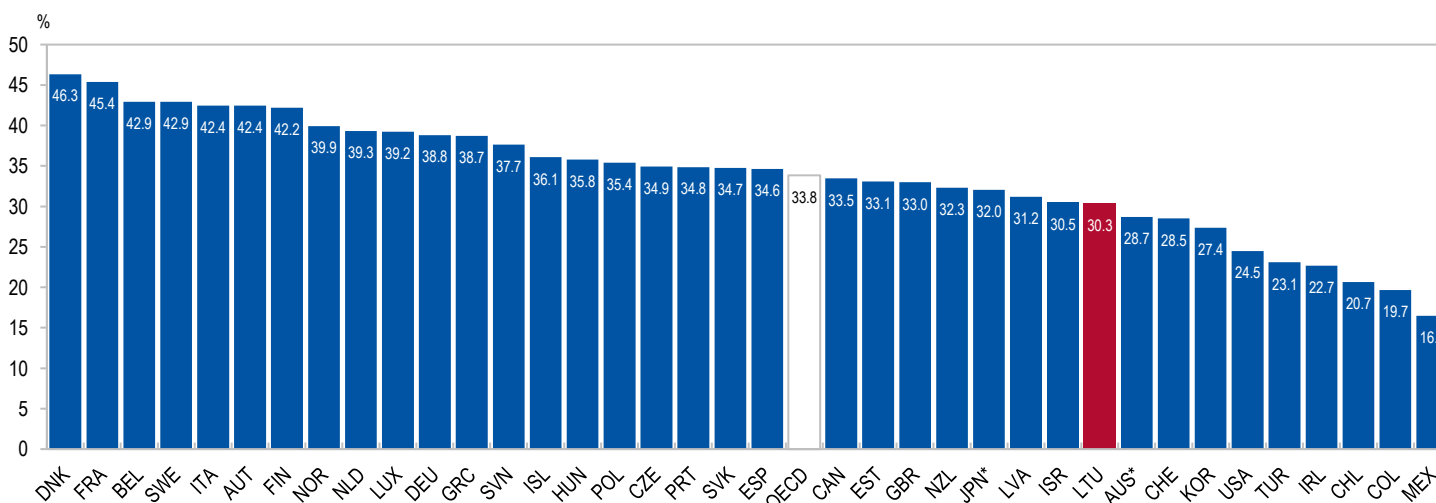
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Lithuania increased by 0.2 percentage points from 30.2% in 2018 to 30.3% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Lithuania has decreased from 30.8% in 2000 to 30.3% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in Lithuania was 30.8% in 2000, with the lowest being 26.8% in 2013.



### Tax-to-GDP ratio compared to the OECD, 2019

Lithuania ranked 28th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Lithuania had a tax-to-GDP ratio of 30.3% compared with the OECD average of 33.8%. In 2018, Lithuania was also ranked 28th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



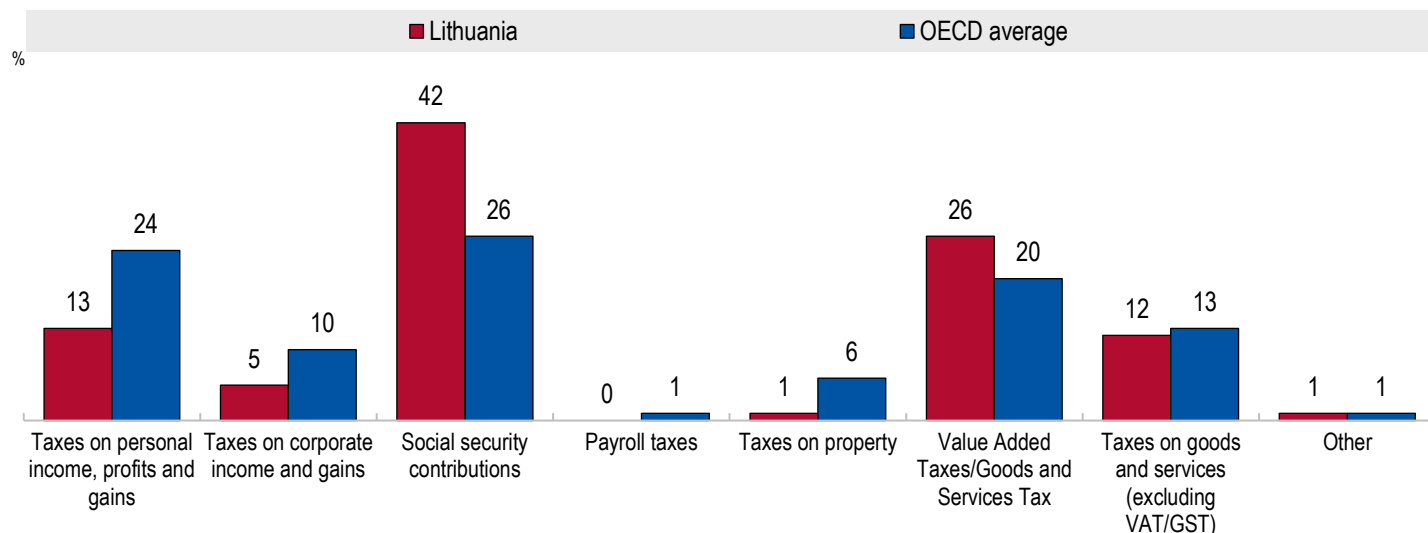
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. 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, 2018

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



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

- » Substantially higher revenues from social security contributions, and higher revenues from value-added taxes.
- » A lower proportion of revenues from taxes on corporate income & gains; property taxes; and goods & services taxes (excluding VAT/GST), and substantially lower revenues from taxes on personal income, profits & gains.
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Lithuania			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	2 256	2 529	+ 273	18	19	+ 1	37th	36th	+ 1
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	1 625	1 838	+ 213	13	13	-	33rd	33rd	-
<i>Corporate income and gains</i>	631	691	+ 60	5	5	-	32nd	32nd	-
Social security contributions	5 167	5 743	+ 576	41	42	+ 1	4th	3rd	+ 1
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	129	137	+ 8	1	1	-	36th	36th	-
Taxes on goods and services	4 904	5 246	+ 342	39	38	- 1	9th	9th	-
<i>of which VAT</i>	3 310	3 522	+ 212	27	26	- 1	5th	7th	- 2
Other	101	116	+ 15	1	1	-	11th	10th	+ 1
<b>TOTAL</b>	<b>12 456</b>	<b>13 655</b>	<b>+ 1 199</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 table may not sum to the total indicated due to rounding.

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

2. The country with the highest share being 1st and the country with the lowest share being 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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