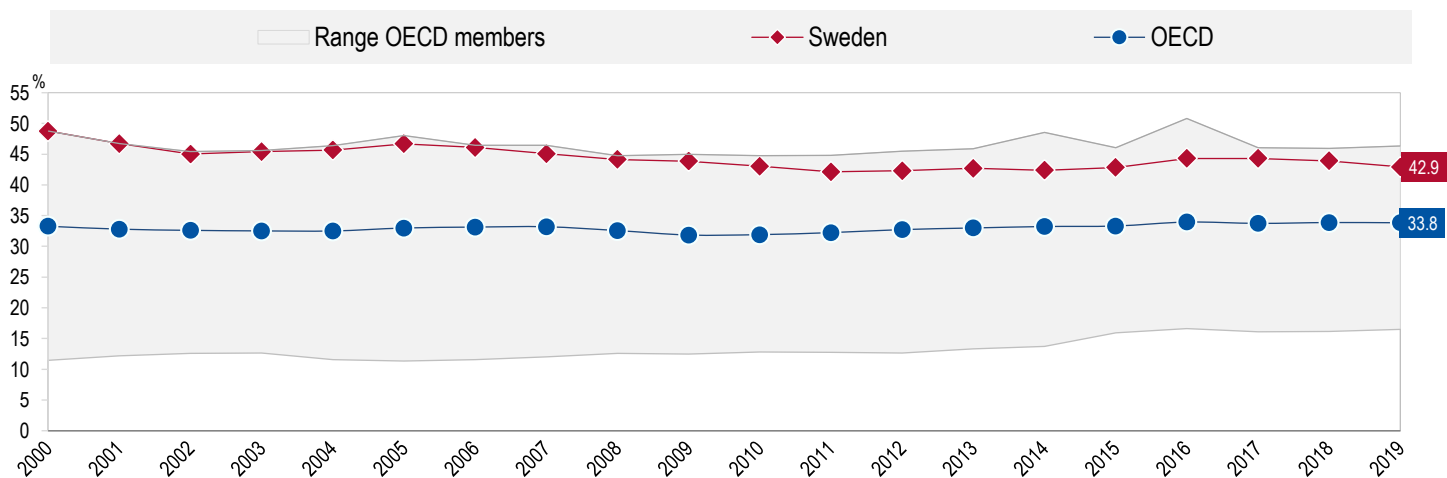


# Revenue Statistics 2020 - Sweden

## Tax-to-GDP ratio

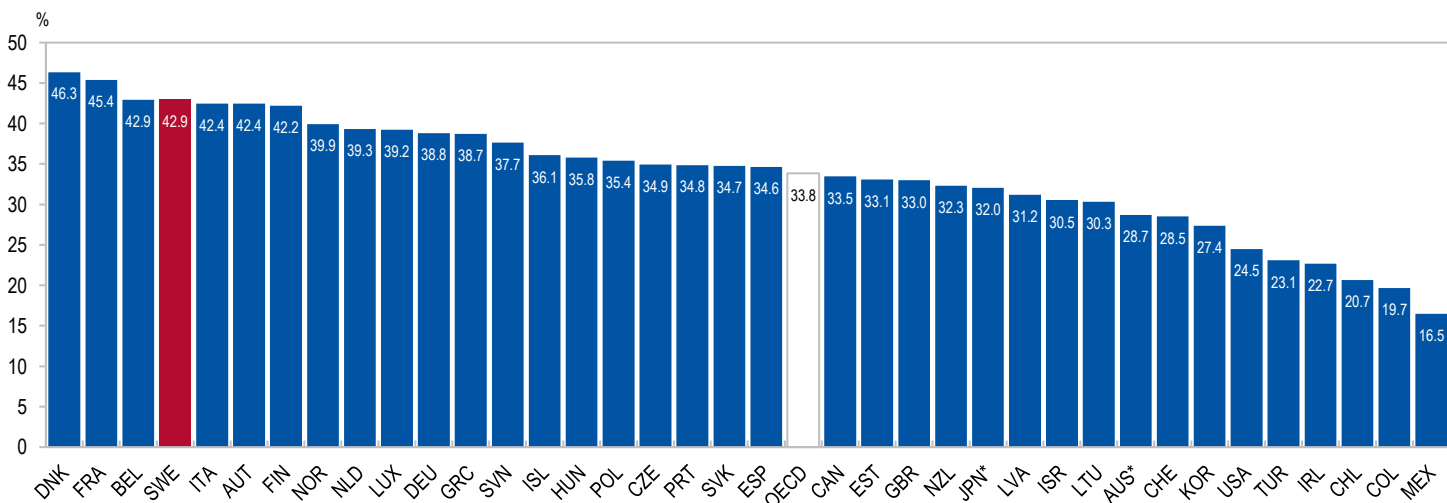
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Sweden decreased by 1.0 percentage points from 43.9% in 2018 to 42.9% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Sweden has decreased from 48.8% in 2000 to 42.9% 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 Sweden was 48.8% in 2000, with the lowest being 42.1% in 2011.



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

Sweden ranked 4th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Sweden had a tax-to-GDP ratio of 42.9% compared with the OECD average of 33.8%. In 2018, Sweden was also ranked 4th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



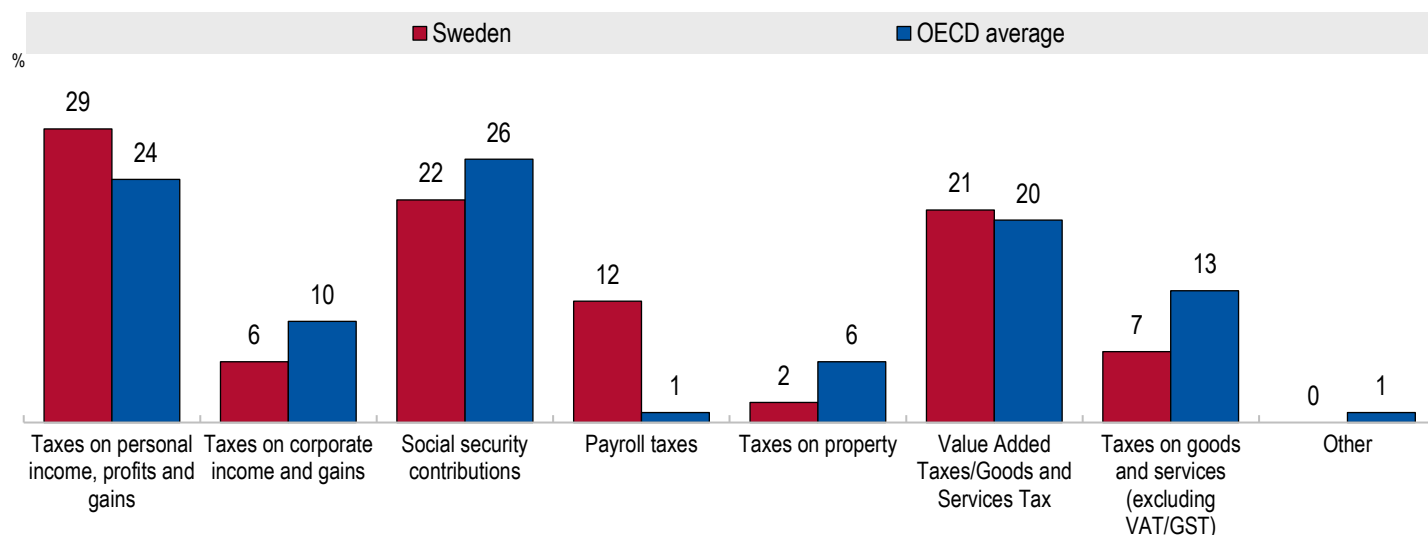
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Sweden			Position in OECD <sup>2</sup>		
	Swedish Krona, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	744 903	761 048	+ 16 145	36	36	-	13th	13th	-
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	616 282	623 602	+ 7 319	30	29	- 1	9th	9th	-
<i>Corporate income and gains</i>	128 621	137 447	+ 8 825	6	6	-	25th	23rd	+ 2
Social security contributions	443 110	463 338	+ 20 228	22	22	-	26th	26th	-
Payroll taxes	233 192	245 036	+ 11 844	11	12	+ 1	1st	1st	-
Taxes on property	45 472	45 842	+ 370	2	2	-	30th	30th	-
Taxes on goods and services	574 098	596 947	+ 22 849	28	28	-	27th	26th	+ 1
<i>of which VAT</i>	425 053	445 671	+ 20 618	21	21	-	19th	20th	- 1
Other	8 482	8 423	- 58	-	-	-	24th	24th	-
<b>TOTAL</b>	<b>2 049 257</b>	<b>2 120 634</b>	<b>+ 71 377</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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