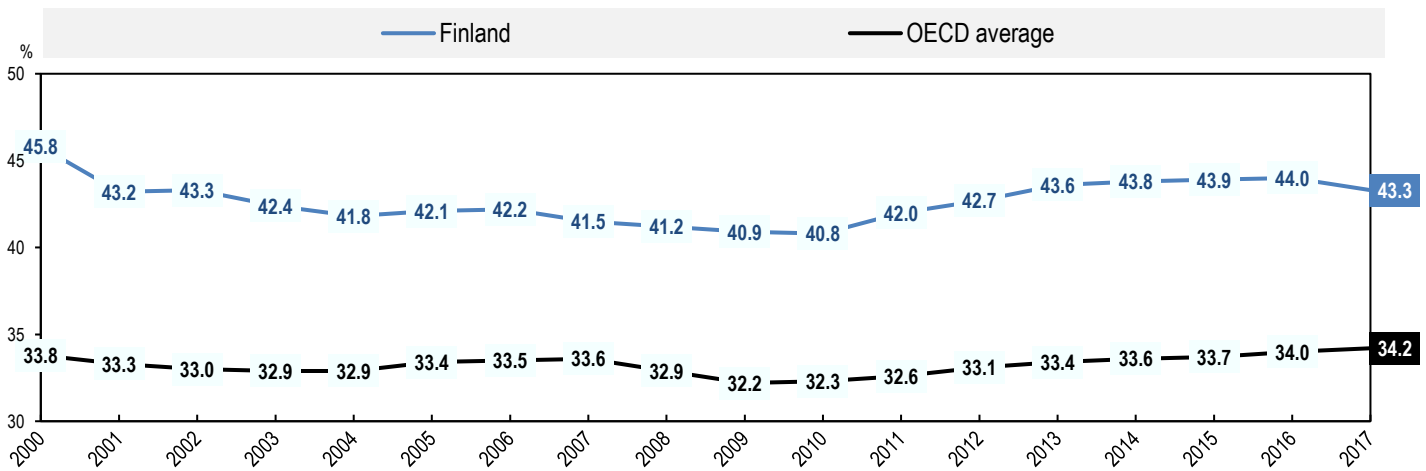


# Revenue Statistics 2018 - Finland

## Tax-to-GDP ratio

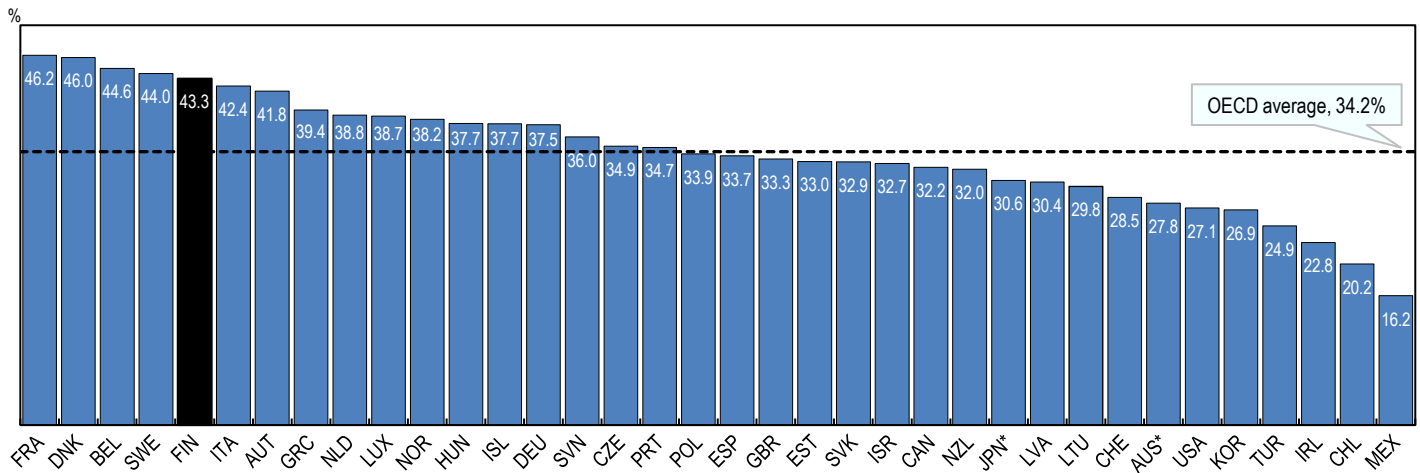
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Finland decreased by 0.7 percentage points, from 44.0% in 2016 to 43.3% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Finland has decreased from 45.8% in 2000 to 43.3% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Finland was 45.8% in 2000, with the lowest being 40.8% in 2010.



### Tax-to-GDP ratio compared to the OECD, 2017

Finland ranked 5th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Finland had a tax-to-GDP ratio of 43.3% compared with the OECD average of 34.2%. In 2016, Finland was ranked 6th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



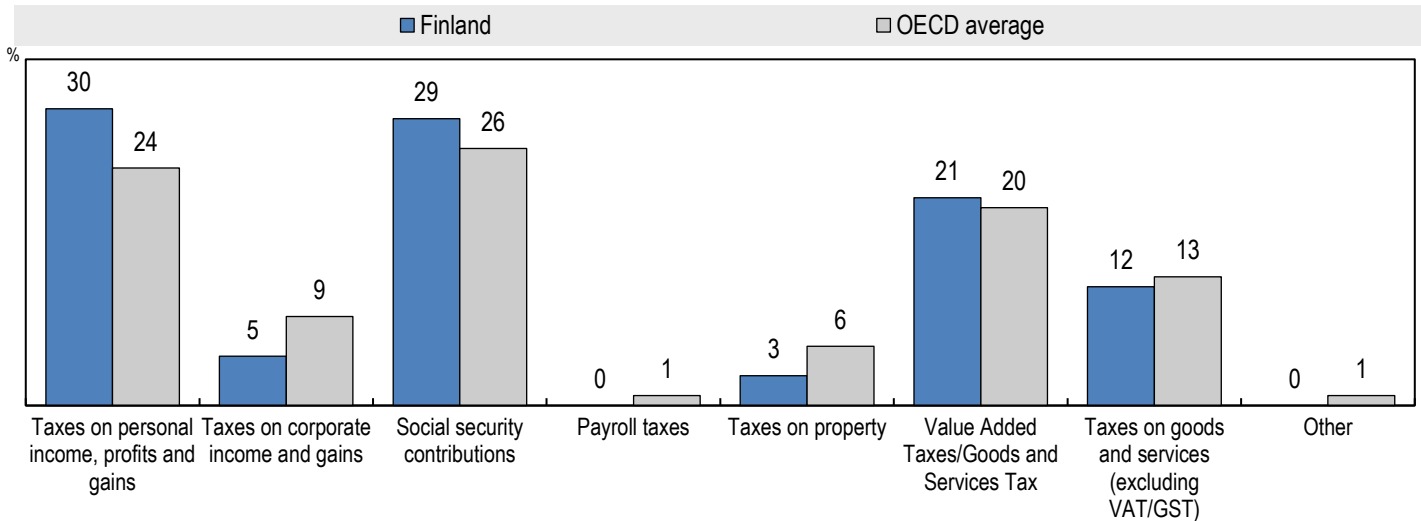
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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

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



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Finland			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	32 934	32 371	+ 563	35	35	-	14th	16th	+ 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	28 136	27 824	+ 312	30	30	-	9th	9th	-
<i>Corporate income and gains</i>	4 798	4 547	+ 251	5	5	-	32nd	31st	- 1
Social security contributions	27 641	26 639	+ 1 002	29	29	-	16th	19th	+ 3
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	3 066	3 017	+ 49	3	3	-	26th	26th	-
Taxes on goods and services	31 223	29 801	+ 1 422	33	32	+ 1	16th	19th	+ 3
<i>of which VAT</i>	19 694	18 974	+ 720	21	21	-	17th	19th	+ 2
Other	262	246	+ 16	-	-	-	28th	27th	- 1
<b>TOTAL</b>	<b>95 126</b>	<b>92 074</b>	<b>+ 3 052</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 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

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