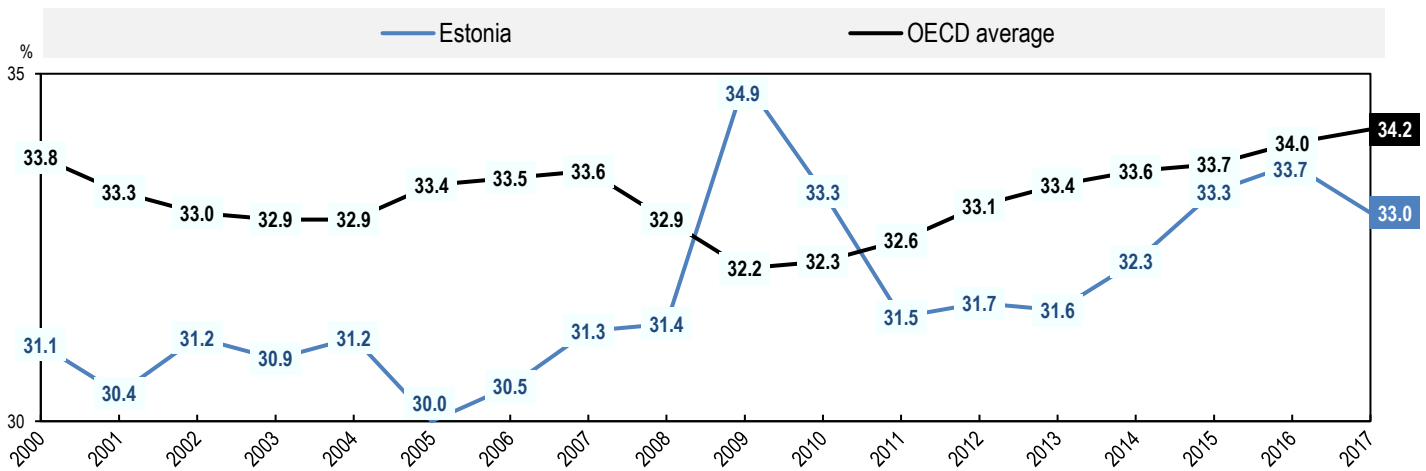


Revenue Statistics 2018 - Estonia

Tax-to-GDP ratio

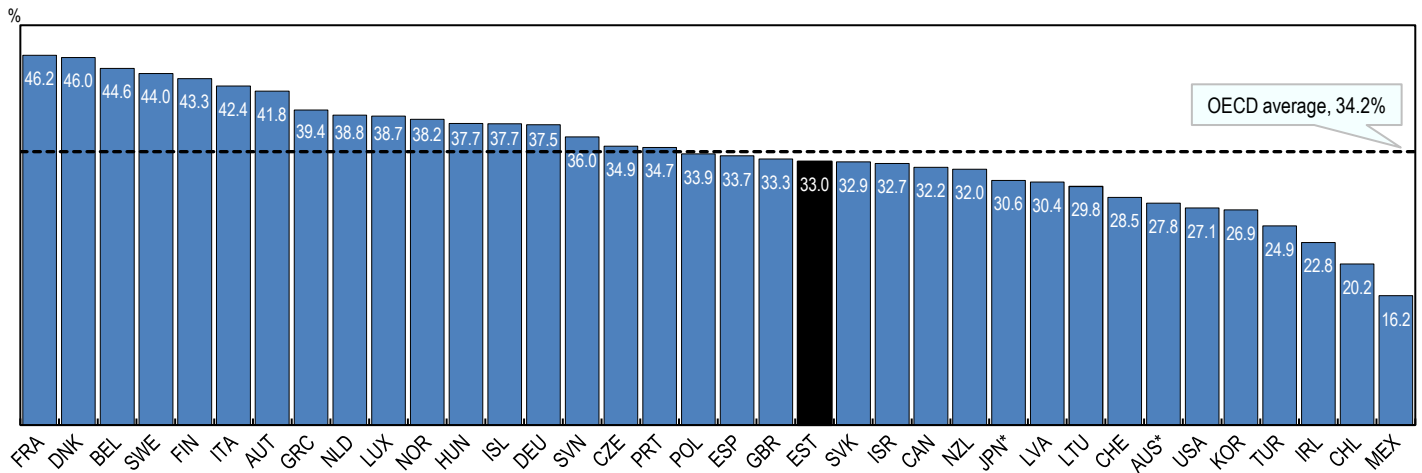
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Estonia decreased by 0.7 percentage points, from 33.7% in 2016 to 33.0% 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 Estonia has increased from 31.1% in 2000 to 33.0% 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 Estonia was 34.9% in 2009, with the lowest being 30.0% in 2005.



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

Estonia ranked 21st out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Estonia had a tax-to-GDP ratio of 33.0% compared with the OECD average of 34.2%. In 2016, Estonia was ranked 18th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



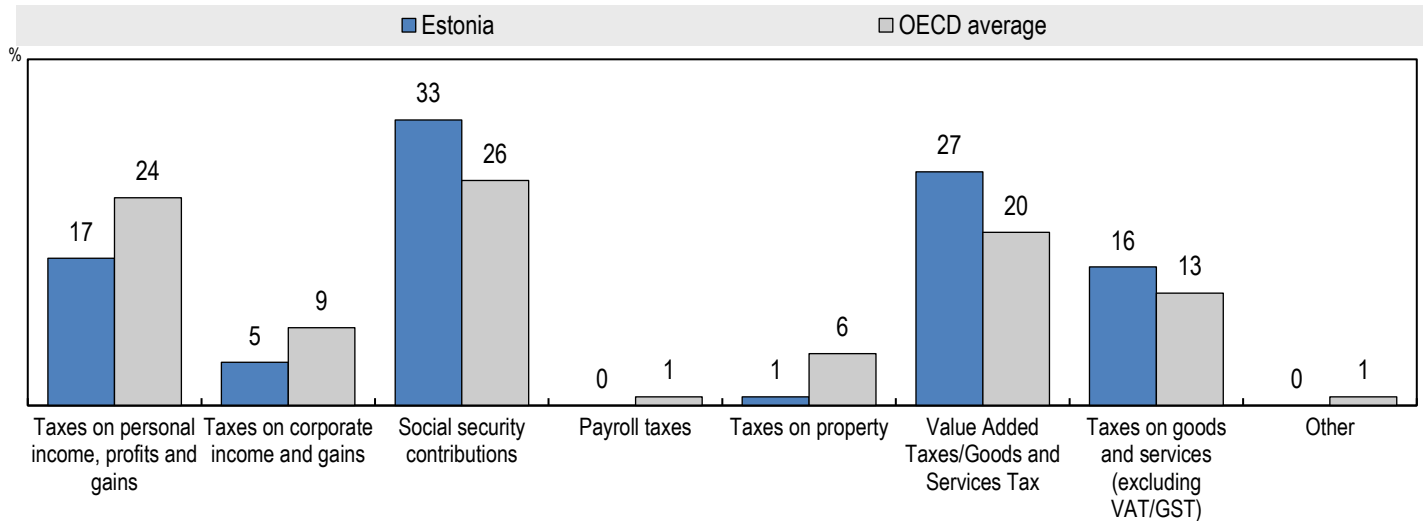
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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



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

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

Tax structure

| | Tax Revenues in national currency | | | Tax structure in Estonia | | | Position in OECD ² | | |
|---|-----------------------------------|--------------|--------------|--------------------------|------------|----------|-------------------------------|----------|----------|
| | Euro, millions | | | % | | | | | |
| | 2016 | 2015 | Δ | 2016 | 2015 | Δ | 2016 | 2015 | Δ |
| Taxes on income, profits and capital gains ¹ | 1 628 | 1 607 | + 21 | 22 | 23 | - 1 | 29th | 28th | - 1 |
| <i>of which</i> | | | | | | | | | |
| <i>Personal income, profits and gains</i> | 1 259 | 1 182 | + 76 | 17 | 17 | - | 27th | 26th | - 1 |
| <i>Corporate income and gains</i> | 369 | 424 | - 55 | 5 | 6 | - 1 | 31st | 23rd | - 8 |
| Social security contributions | 2 429 | 2 290 | + 139 | 33 | 33 | - | 13th | 12th | - 1 |
| Payroll taxes | - | - | - | - | - | - | 27th | 27th | - |
| Taxes on property | 59 | 58 | + 1 | 1 | 1 | - | 36th | 36th | - |
| Taxes on goods and services | 3 163 | 2 890 | + 274 | 43 | 42 | + 1 | 3rd | 4th | + 1 |
| <i>of which VAT</i> | 1 974 | 1 872 | + 102 | 27 | 27 | - | 3rd | 3rd | - |
| Other | 34 | 34 | - | - | - | - | 22nd | 20th | - 2 |
| TOTAL | 7 314 | 6 879 | + 435 | 100 | 100 | - | - | - | - |

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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