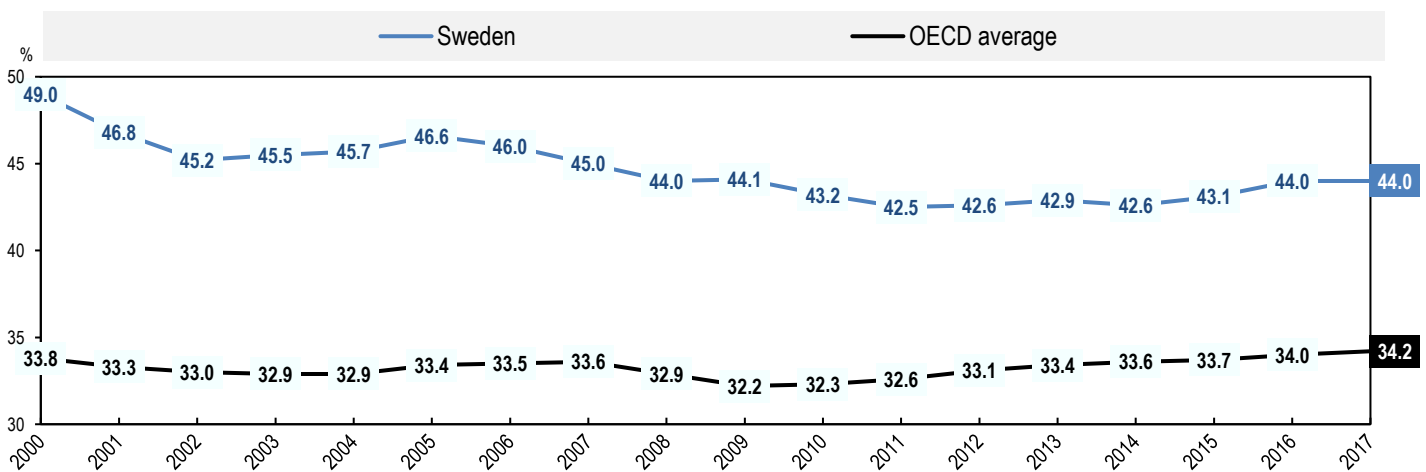


Revenue Statistics 2018 - Sweden

Tax-to-GDP ratio

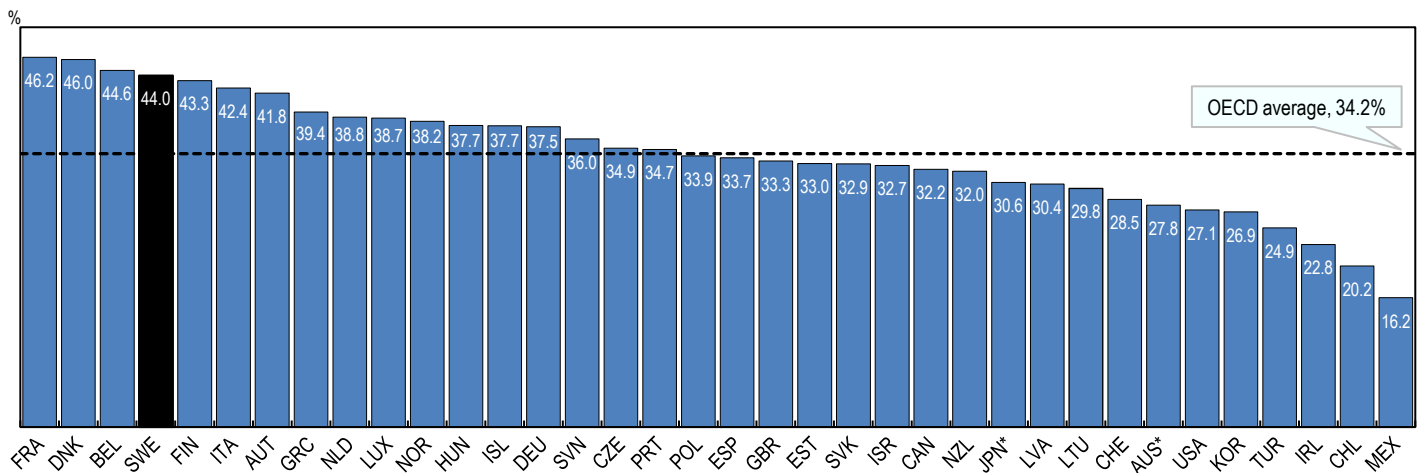
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Sweden did not change between 2016 and 2017. The tax-to-GDP ratio remained at 44.0%. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2%. Since the year 2000, the tax-to-GDP ratio in Sweden has decreased from 49.0% to 44.0%. 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 Sweden was 49.0% in 2000, with the lowest being 42.5% in 2011.



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

Sweden ranked 4th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Sweden had a tax-to-GDP ratio of 44.0% compared with the OECD average of 34.2%. In 2016, Sweden was ranked 5th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



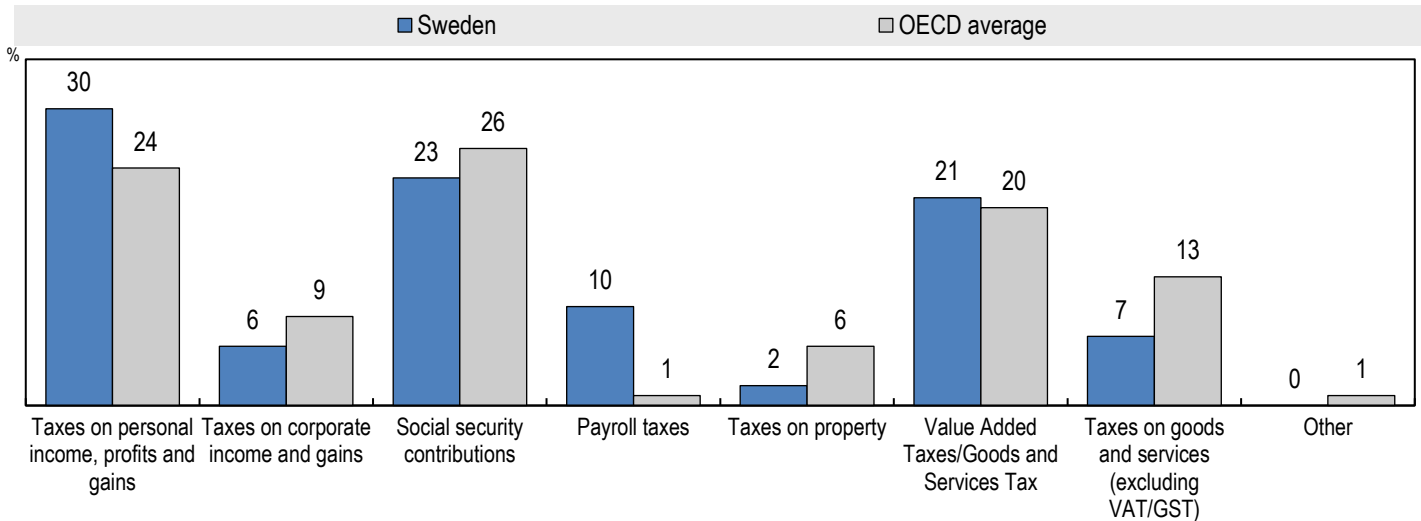
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 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:

- » Higher revenues from taxes on personal income, profits & gains; payroll taxes; 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 ²		
	Swedish Krona, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	698 908	649 780	+ 49 129	36	36	-	11th	13th	+ 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	578 403	525 901	+ 52 502	30	29	+ 1	8th	10th	+ 2
<i>Corporate income and gains</i>	120 505	123 878	- 3 373	6	7	- 1	23rd	21st	- 2
Social security contributions	438 870	404 851	+ 34 019	23	22	+ 1	26th	26th	-
Payroll taxes	203 432	194 121	+ 9 311	10	11	- 1	1st	1st	-
Taxes on property	46 254	43 852	+ 2 402	2	2	-	29th	29th	-
Taxes on goods and services	544 367	509 152	+ 35 215	28	28	-	26th	24th	- 2
<i>of which VAT</i>	404 987	378 830	+ 26 157	21	21	-	15th	17th	+ 2
Other	8 203	7 598	+ 604	-	-	-	23rd	23rd	-
TOTAL	1 940 035	1 809 354	+ 130 681	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>

Contacts

David Bradbury

Centre for Tax Policy and Administration
Head, Tax Policy and Statistics Division
David.Bradbury@oecd.org

Michelle Harding

Centre for Tax Policy and Administration
Head, Tax Data & Statistical Analysis Unit
Michelle.Harding@oecd.org