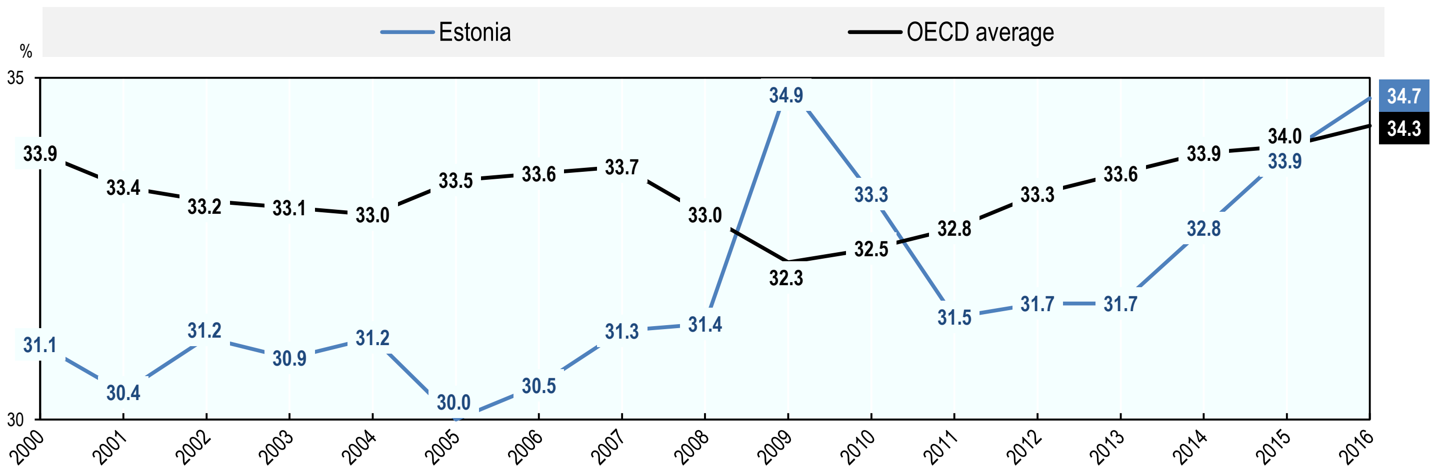
Revenue Statistics 2017 - Estonia

Tax-to-GDP ratio

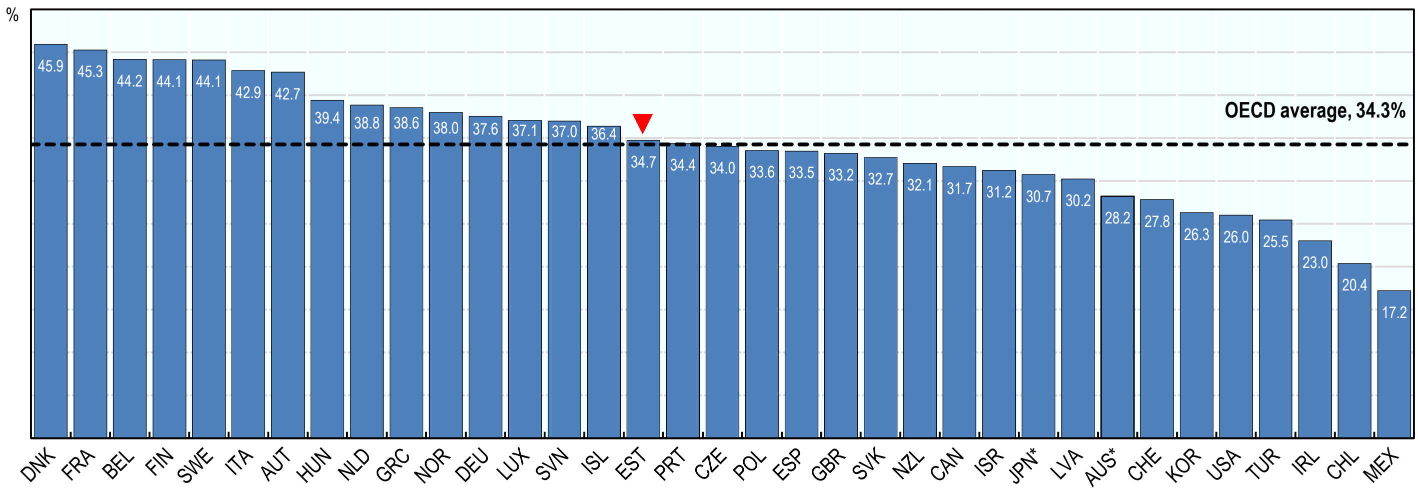
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Estonia increased by 0.8 percentage points, from 33.9% in 2015 to 34.7% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in Estonia in 2016 has increased from 31.1% in 2000 to 34.7% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). 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, 2016

Estonia ranked 16th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Estonia had a tax-to-GDP ratio of 34.7% compared with the OECD average of 34.3%. In 2015, Estonia was ranked 17th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



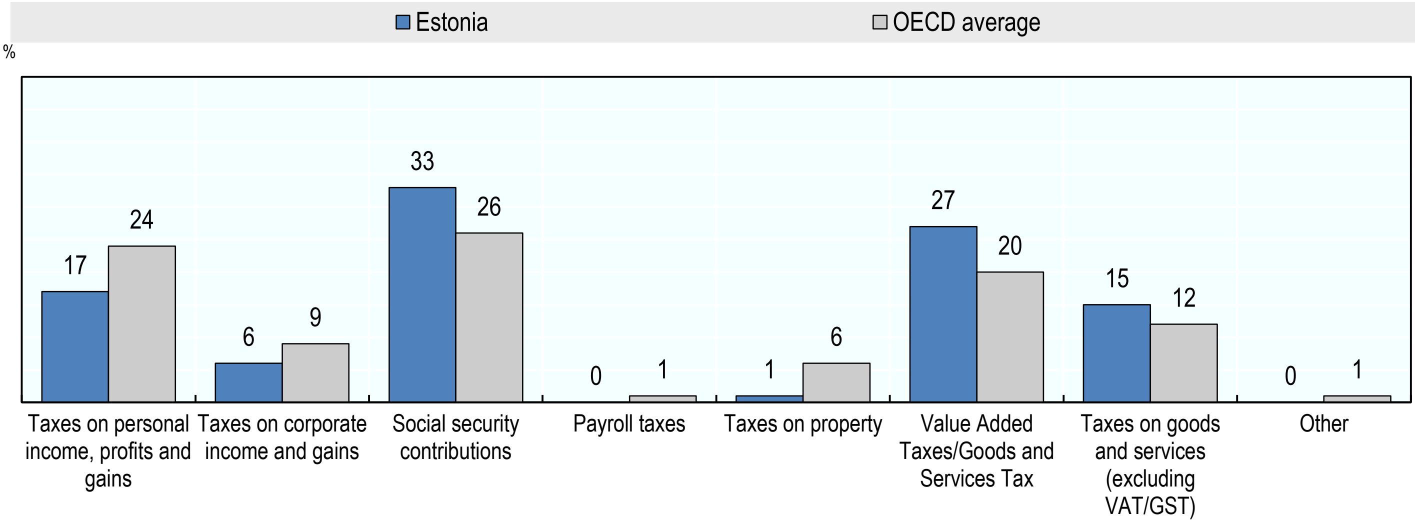
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains[1]	1 607	1 479	+ 128	23	23	-	28th	29th	+ 1
of which									
Personal income, profits and gains	1 182	1 134	+ 49	17	18	- 1	26th	26th	-
Corporate income and gains	424	345	+ 80	6	5	+ 1	23rd	27th	+ 4
Social security contributions	2 290	2 178	+ 112	33	34	- 1	11th	11th	-
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	58	59	- 1	1	1	-	35th	35th	-
Taxes on goods and services	2 870	2 727	+ 143	42	42	-	4th	4th	-
of which VAT	1 872	1 711	+ 161	27	26	+ 1	3rd	4th	+ 1
Other	34	30	+ 4	-	-	-	18th	19th	+ 1
TOTAL	6 859	6 473	+ 386	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 35th.

Source: OECD Revenue Statistics 2017 http://www.oecd.org/tax/tax-policy/revenue-statistics.htm

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