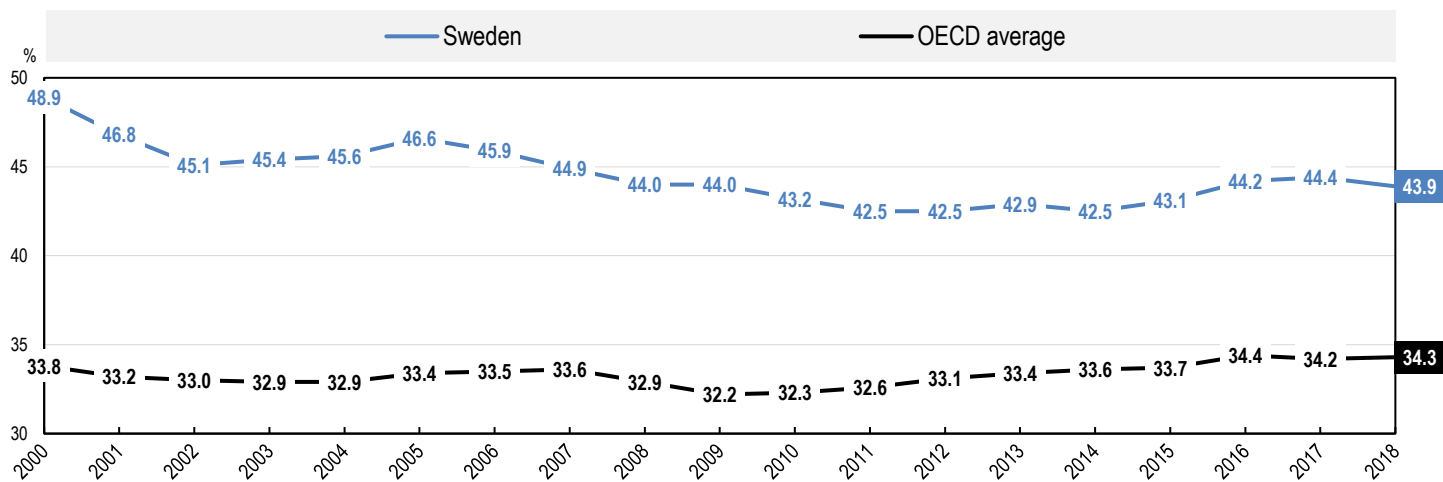


# Revenue Statistics 2019 - Sweden

## Tax-to-GDP ratio

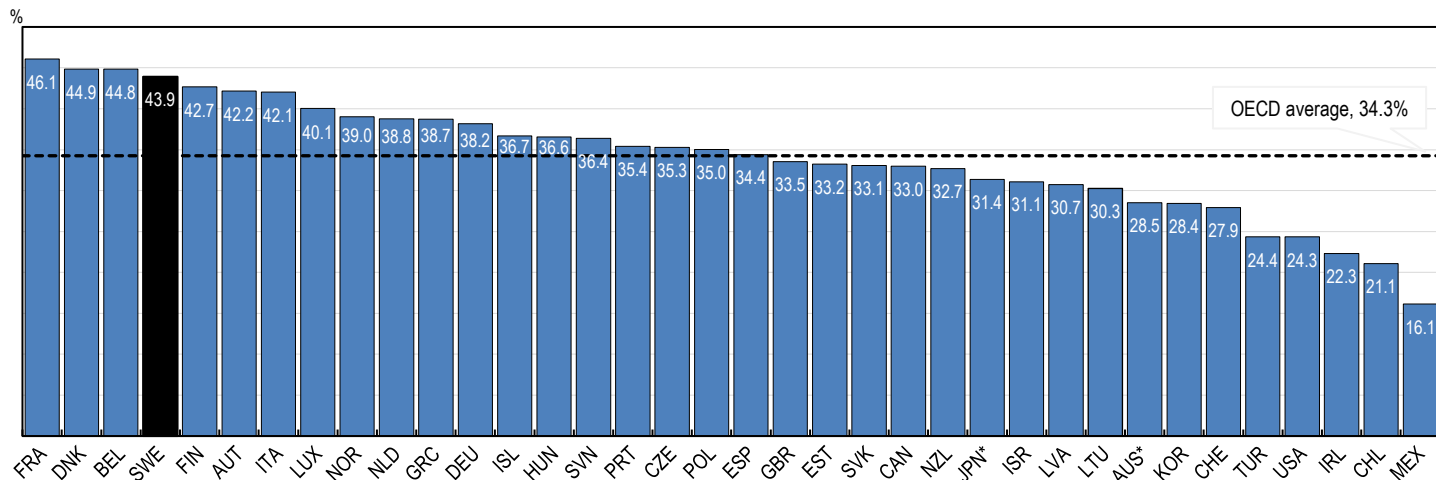
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Sweden decreased by 0.5 percentage points from 44.4% in 2017 to 43.9% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Sweden has decreased from 48.9% in 2000 to 43.9% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Sweden was 48.9% in 2000, with the lowest being 42.5% in 2011, 2012 and 2014.



### Tax-to-GDP ratio compared to the OECD, 2018

Sweden ranked 4th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Sweden had a tax-to-GDP ratio of 43.9% compared with the OECD average of 34.3%. In 2017, Sweden was also ranked 4th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



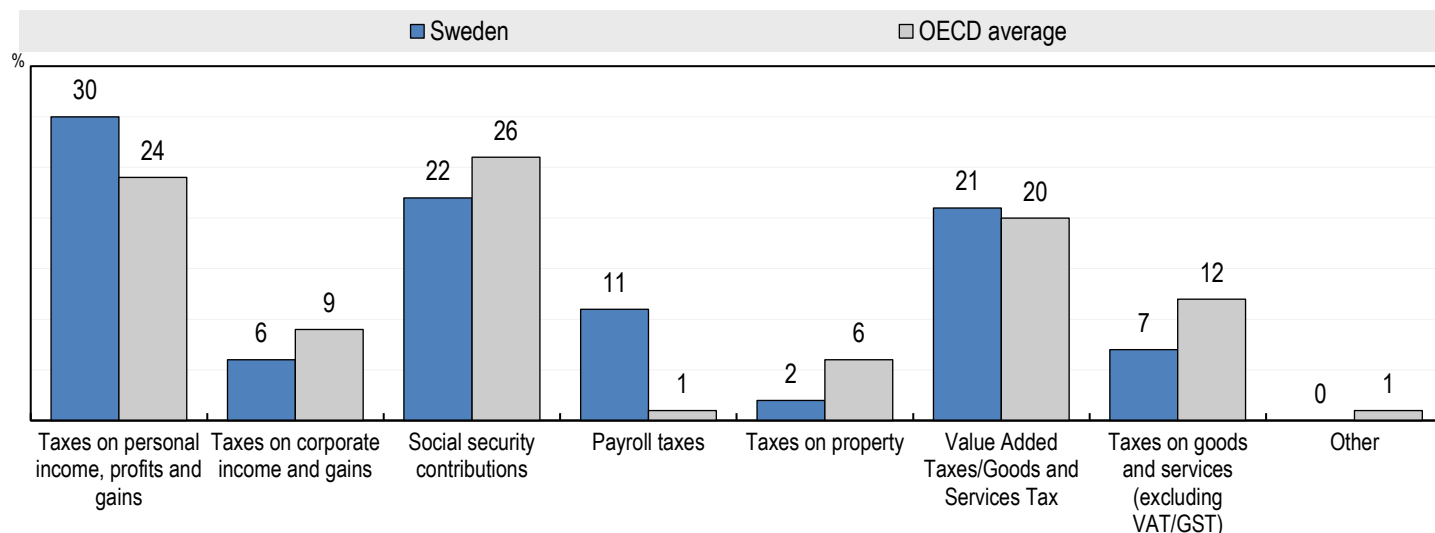
\* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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 <sup>2</sup>		
	Swedish Krona, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains <sup>1</sup>	736 949	697 616	+ 39 333	36	36	-	13th	11th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	608 328	577 111	+ 31 218	30	30	-	9th	8th	- 1
<i>Corporate income and gains</i>	128 621	120 505	+ 8 116	6	6	-	24th	24th	-
Social security contributions	443 110	438 870	+ 4 239	22	23	- 1	26th	26th	-
Payroll taxes	233 192	203 432	+ 29 760	11	10	+ 1	1st	1st	-
Taxes on property	45 472	46 254	- 782	2	2	-	29th	29th	-
Taxes on goods and services	565 119	544 367	+ 20 752	28	28	-	26th	26th	-
<i>of which VAT</i>	425 053	404 987	+ 20 065	21	21	-	17th	15th	- 2
Other	8 482	8 203	+ 279	-	-	-	23rd	23rd	-
<b>TOTAL</b>	<b>2 032 324</b>	<b>1 938 742</b>	<b>+ 93 582</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 2019 <http://oe.cd/revenue-statistics>

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