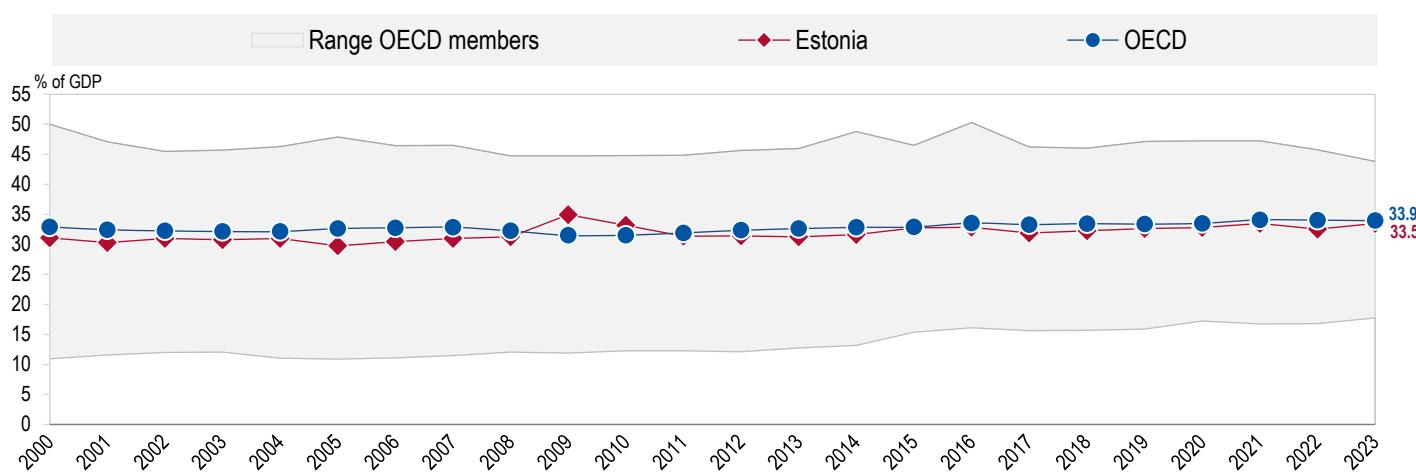


Revenue Statistics 2024 - Estonia

Tax-to-GDP ratio

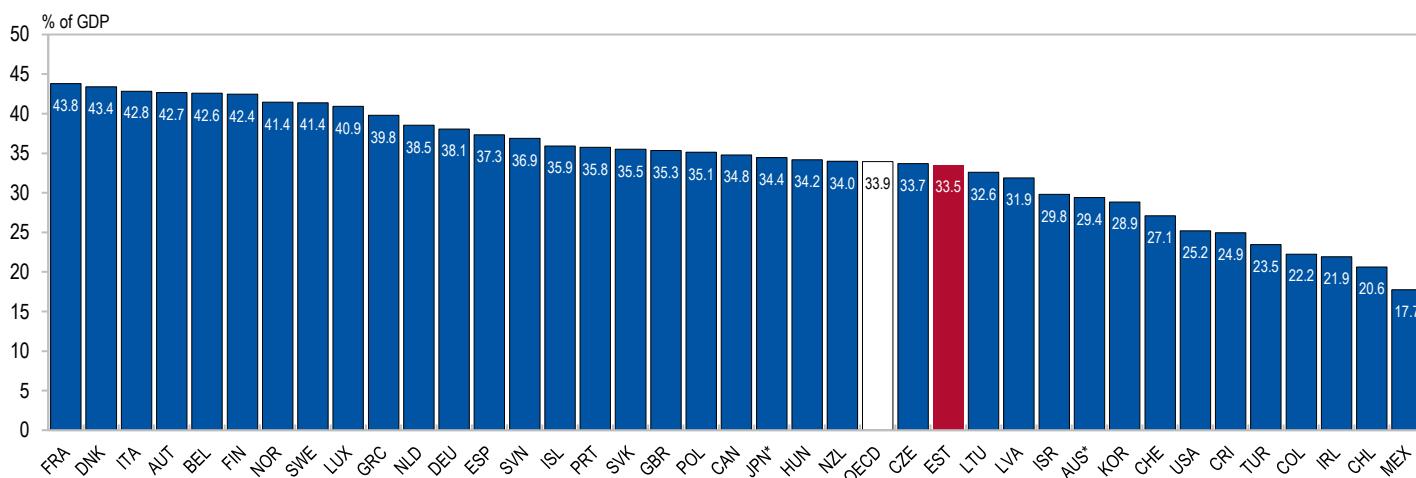
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Estonia increased by 1.0 percentage point from 32.6% in 2022 to 33.5% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Estonia has increased from 31.1% in 2000 to 33.5% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Estonia was 35.0% in 2009, with the lowest being 29.7% in 2005.



Tax-to-GDP ratio compared to the OECD, 2023

Estonia ranked 25th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Estonia had a tax-to-GDP ratio of 33.5% compared with the OECD average of 33.9%. In 2022, Estonia was ranked 26th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

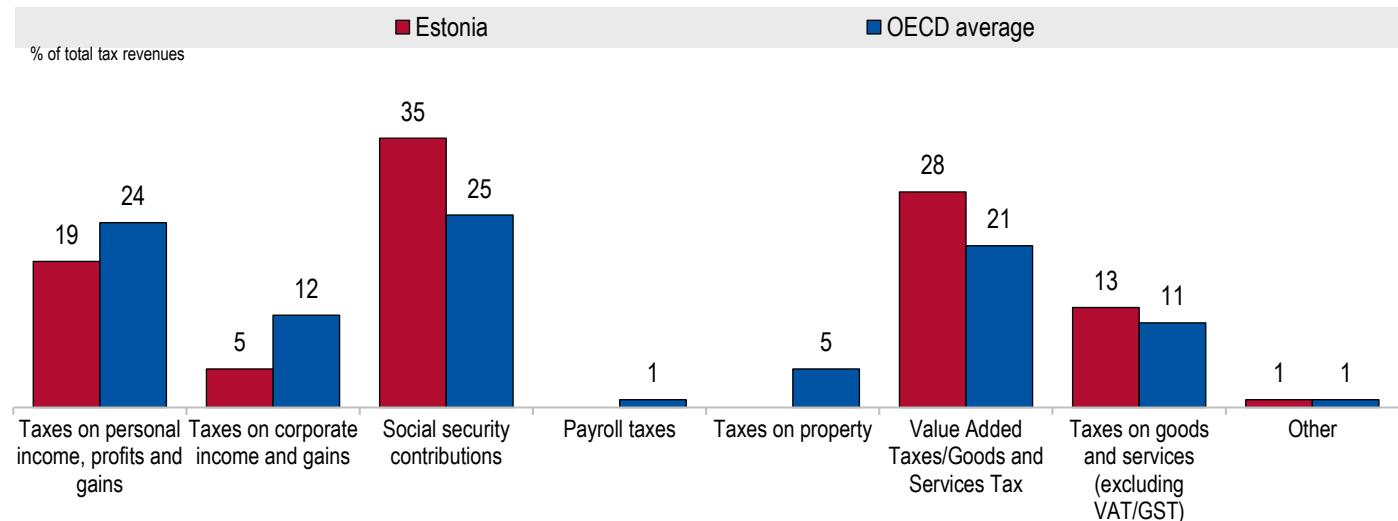
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



Tax structures

Tax structure compared to the OECD average, 2022

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 and taxes on corporate income & gains.
- » No revenues from payroll taxes; and property taxes.

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Estonia			Position in OECD		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	2 627	2 876	+ 248	25	24	- 1	29th	30th	- 1
of which									
Personal income, profits and gains	2 146	2 279	+ 133	20	19	- 1	25th	25th	-
Corporate income and gains	481	596	+ 115	5	5	-	35th	36th	- 1
Social security contributions	3 652	4 122	+ 471	35	35	-	10th	8th	+ 2
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	59	59	-	1	-	- 1	37th	38th	- 1
Taxes on goods and services	4 198	4 805	+ 607	40	41	+ 1	6th	7th	- 1
of which VAT	2 877	3 309	+ 432	27	28	+ 1	6th	6th	-
Other	62	85	+ 22	1	1	-	16th	17th	- 1
TOTAL	10 536	11 862	+ 1 325	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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