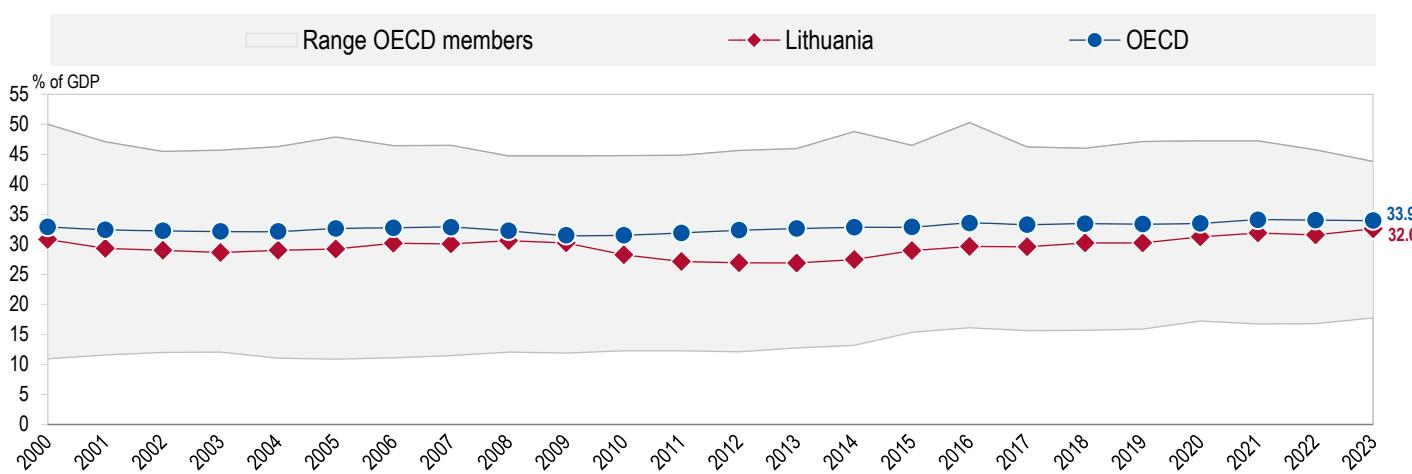


Revenue Statistics 2024 - Lithuania

Tax-to-GDP ratio

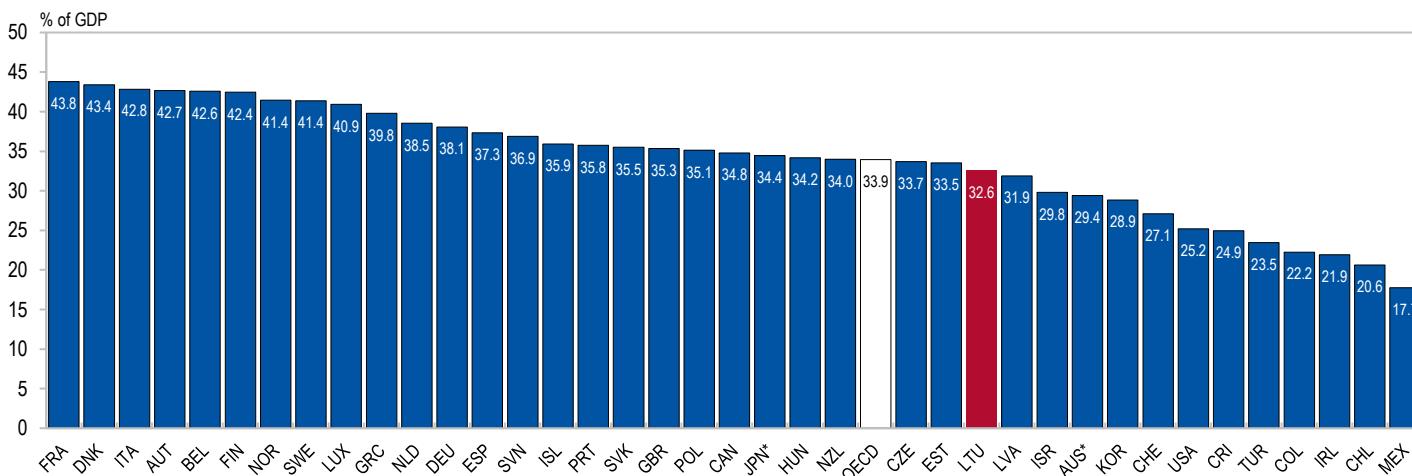
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Lithuania increased by 1.0 percentage point from 31.6% in 2022 to 32.6% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Lithuania has increased from 30.8% in 2000 to 32.6% 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 Lithuania was 32.6% in 2023, with the lowest being 26.9% in 2013.



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

Lithuania ranked 26th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Lithuania had a tax-to-GDP ratio of 32.6% compared with the OECD average of 33.9%. In 2022, Lithuania was ranked 28th 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.

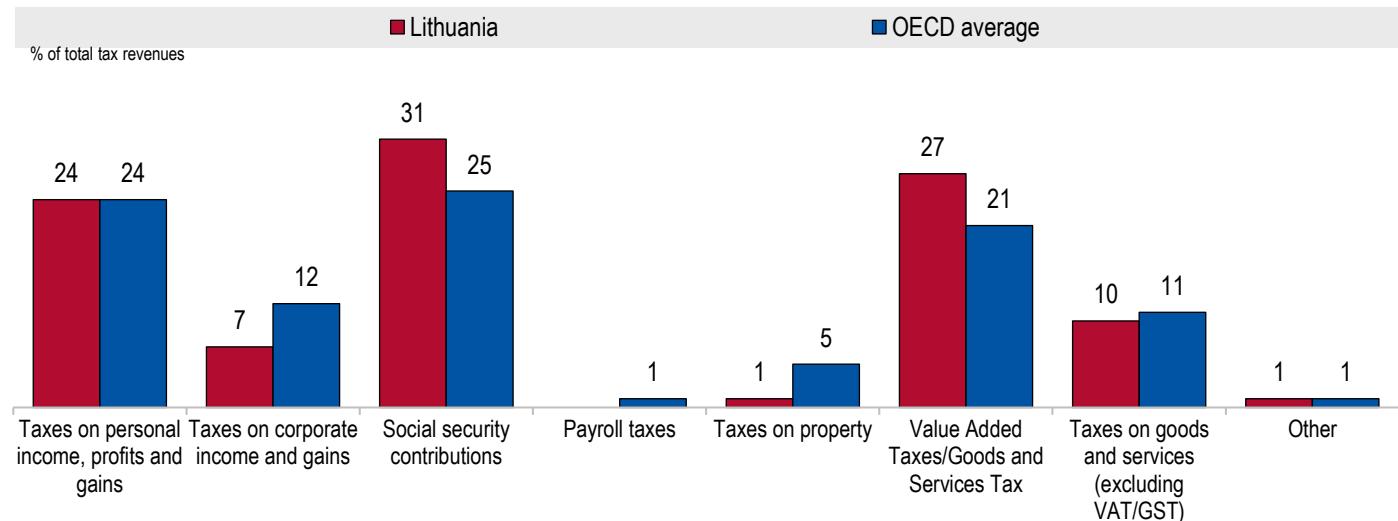
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



Tax structures

Tax structure compared to the OECD average, 2022

The structure of tax receipts in Lithuania compared with the OECD average is shown in the figure below.



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

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

Tax structure	Tax Revenues in national currency			Tax structure in Lithuania			Position in OECD		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	5 375	6 678	+ 1 302	30	31	+ 1	24th	24th	-
of which									
Personal income, profits and gains	4 215	5 105	+ 890	23	24	+ 1	17th	17th	-
Corporate income and gains	1 161	1 573	+ 412	6	7	+ 1	27th	27th	-
Social security contributions	5 720	6 621	+ 901	32	31	- 1	14th	13th	+ 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	166	194	+ 28	1	1	-	36th	36th	-
Taxes on goods and services	6 752	7 786	+ 1 034	37	37	-	10th	9th	+ 1
of which VAT	4 688	5 644	+ 956	26	27	+ 1	7th	7th	-
Other	167	199	+ 32	1	1	-	9th	12th	- 3
TOTAL	18 014	21 279	+ 3 265	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>

Contacts

Kurt Van Dender

Centre for Tax Policy and Administration
Head, Tax Policy and Statistics Division
Kurt.VanDender@oecd.org

Alexander Pick

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

Nicolas Miranda

Centre for Tax Policy and Administration
Statistician, Tax Data & Statistical Analysis Unit
Nicolas.Miranda@oecd.org