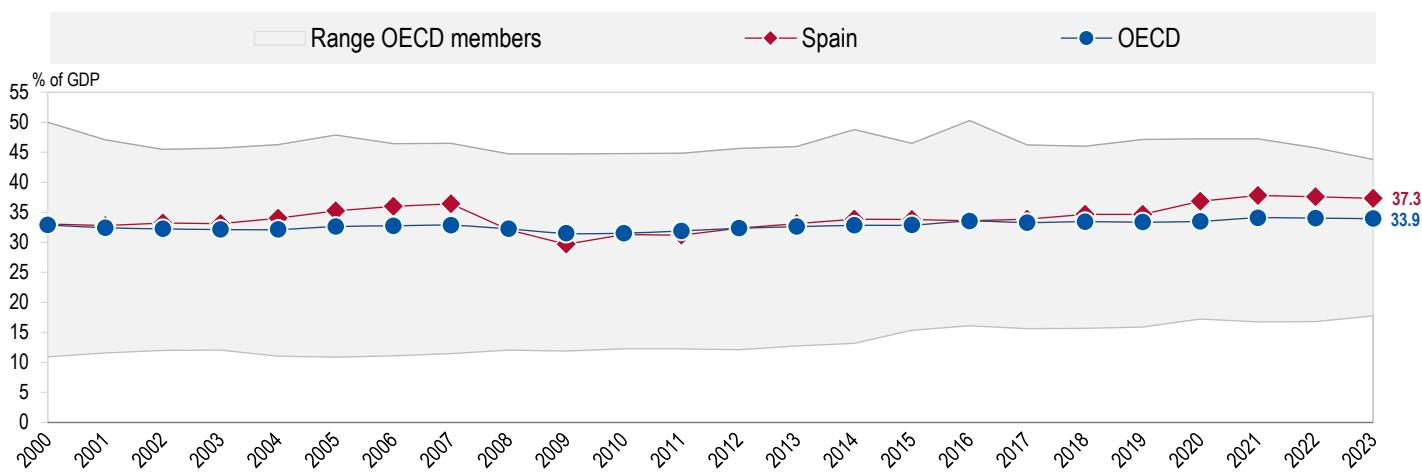


Revenue Statistics 2024 - Spain

Tax-to-GDP ratio

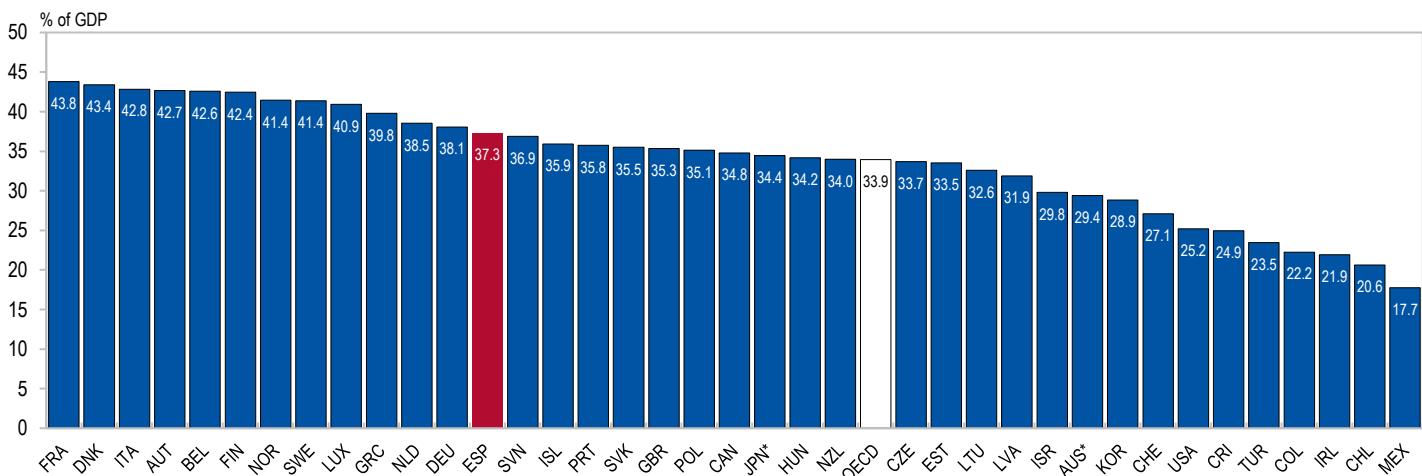
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Spain decreased by 0.3 percentage points from 37.6% in 2022 to 37.3% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Spain has increased from 33.0% in 2000 to 37.3% 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 Spain was 37.8% in 2021, with the lowest being 29.7% in 2009.



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

Spain ranked 13th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Spain had a tax-to-GDP ratio of 37.3% compared with the OECD average of 33.9%. In 2022, Spain was also ranked 13th 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.

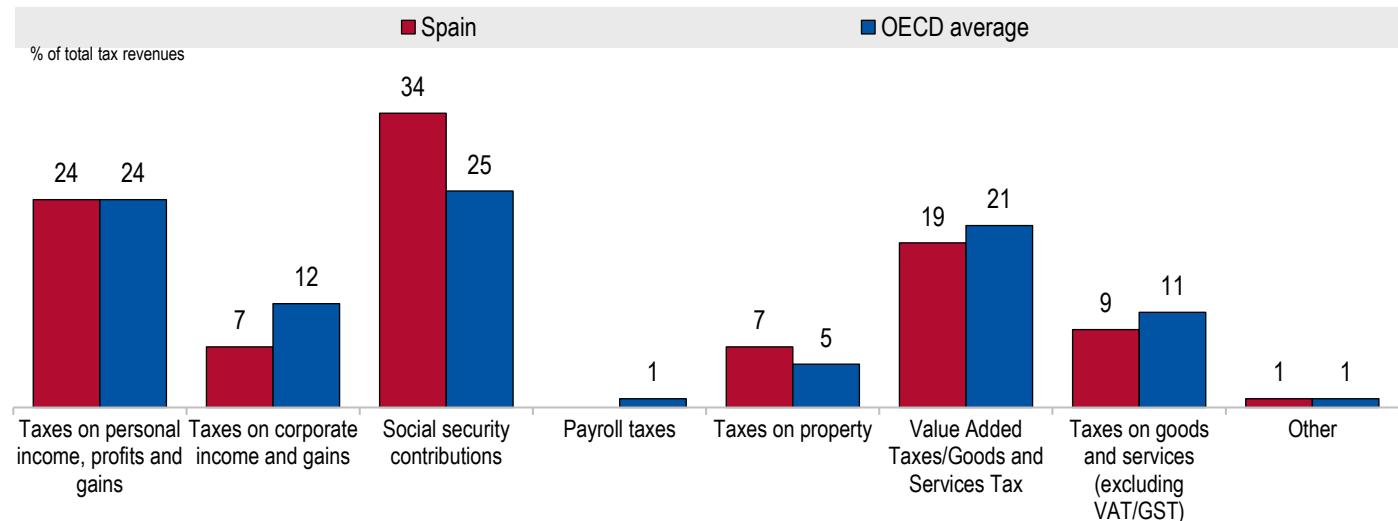
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



Tax structures

Tax structure compared to the OECD average, 2022

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



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

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

Tax structure	Tax Revenues in national currency			Tax structure in Spain			Position in OECD		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	137 742	158 705	+ 20 963	30	31	+ 1	25th	25th	-
of which									
Personal income, profits and gains	105 449	122 151	+ 16 702	23	24	+ 1	18th	16th	+ 2
Corporate income and gains	32 293	36 554	+ 4 261	7	7	-	24th	29th	- 5
Social security contributions	163 824	172 438	+ 8 614	35	34	- 1	7th	10th	- 3
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	33 669	34 939	+ 1 270	7	7	-	13th	13th	-
Taxes on goods and services	126 779	139 807	+ 13 028	27	28	+ 1	27th	25th	+ 2
of which VAT	83 547	94 234	+ 10 687	18	19	+ 1	27th	25th	+ 2
Other	2 200	3 004	+ 804	-	1	+ 1	20th	19th	+ 1
TOTAL	462 189	506 104	+ 43 915	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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