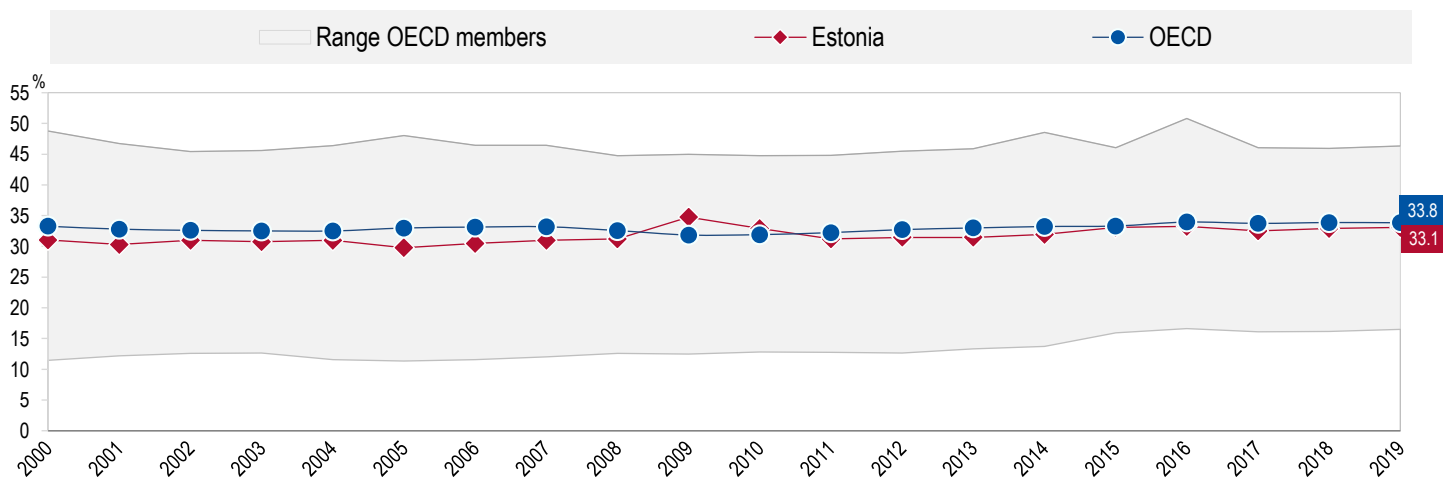


Revenue Statistics 2020 - Estonia

Tax-to-GDP ratio

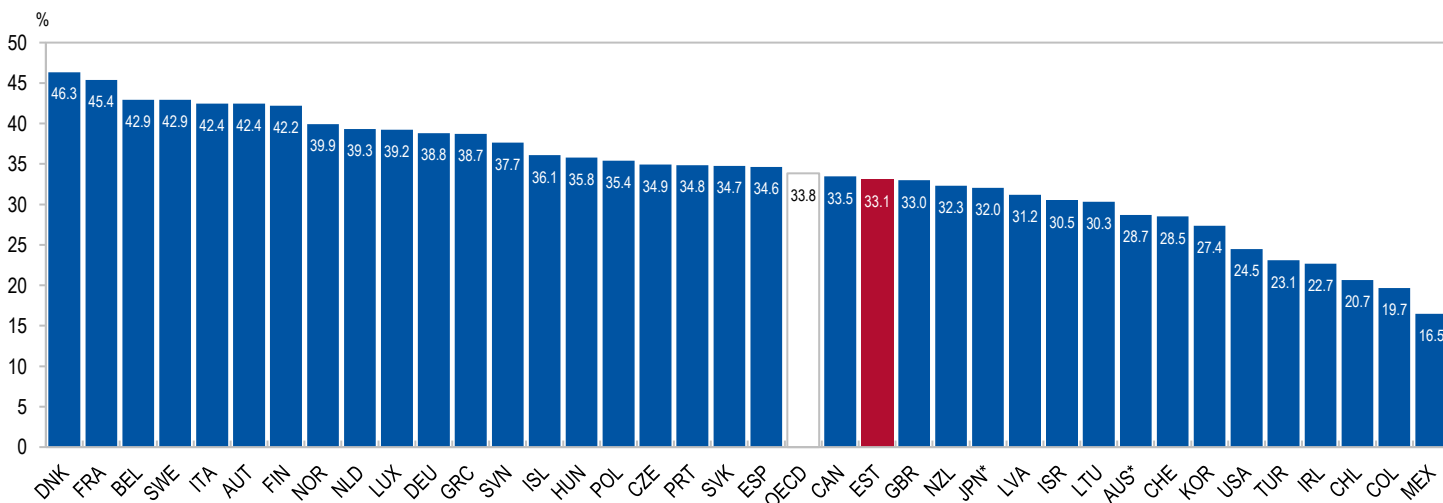
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Estonia increased by 0.2 percentage points from 32.9% in 2018 to 33.1% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Estonia has increased from 31.0% in 2000 to 33.1% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in Estonia was 34.8% in 2009, with the lowest being 29.8% in 2005.



Tax-to-GDP ratio compared to the OECD, 2019

Estonia ranked 22nd out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Estonia had a tax-to-GDP ratio of 33.1% compared with the OECD average of 33.8%. In 2018, Estonia was also ranked 22nd out of the 37 OECD countries in terms of the tax-to-GDP ratio.



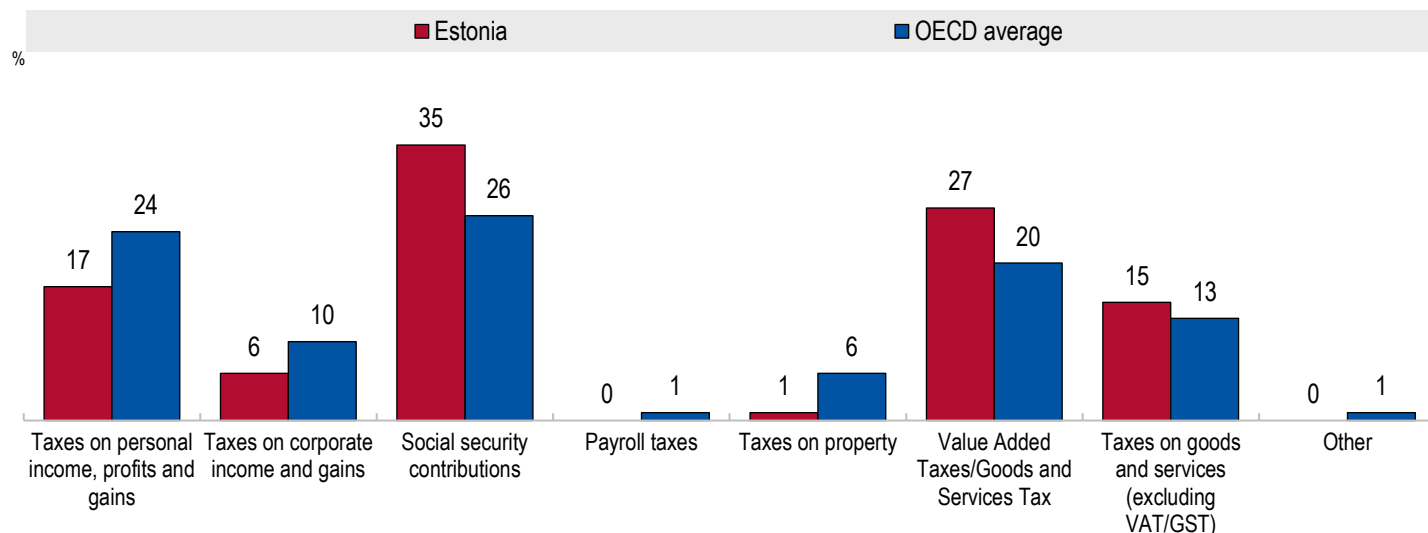
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	1 710	1 929	+ 219	22	23	+ 1	31st	30th	+ 1
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	1 344	1 411	+ 67	17	17	-	27th	27th	-
<i>Corporate income and gains</i>	366	518	+ 152	5	6	+ 1	37th	26th	+ 11
Social security contributions	2 653	2 978	+ 325	34	35	+ 1	11th	9th	+ 2
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	58	58	-	1	1	-	37th	37th	-
Taxes on goods and services	3 337	3 566	+ 230	43	42	- 1	5th	5th	-
<i>of which VAT</i>	2 149	2 331	+ 182	28	27	- 1	4th	4th	-
Other	38	43	+ 4	-	-	-	21st	18th	+ 3
TOTAL	7 757	8 532	+ 774	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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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