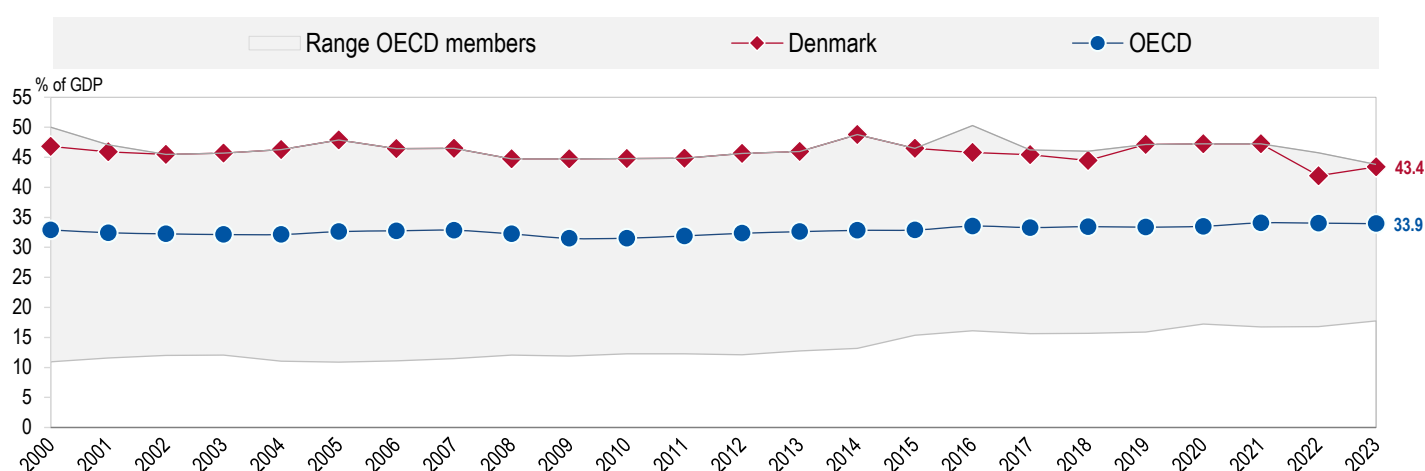


# Revenue Statistics 2024 - Denmark

## Tax-to-GDP ratio

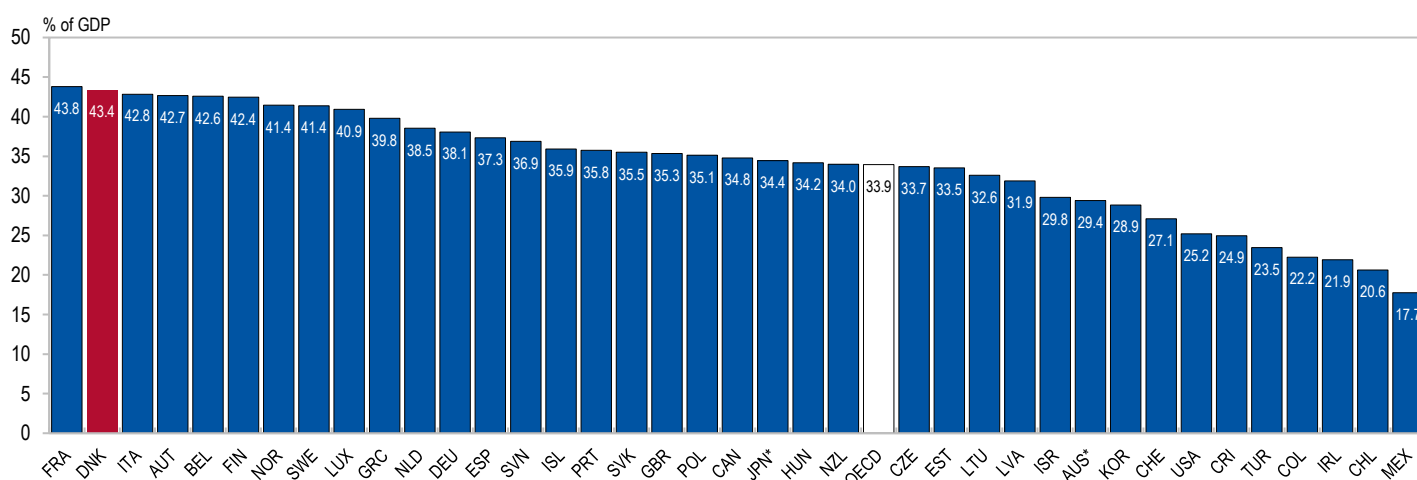
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Denmark increased by 1.5 percentage points from 41.9% in 2022 to 43.4% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Denmark has decreased from 46.8% in 2000 to 43.4% 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 Denmark was 48.8% in 2014, with the lowest being 41.9% in 2022.



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

Denmark ranked 2nd<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Denmark had a tax-to-GDP ratio of 43.4% compared with the OECD average of 33.9%. In 2022, Denmark was ranked 8th 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.

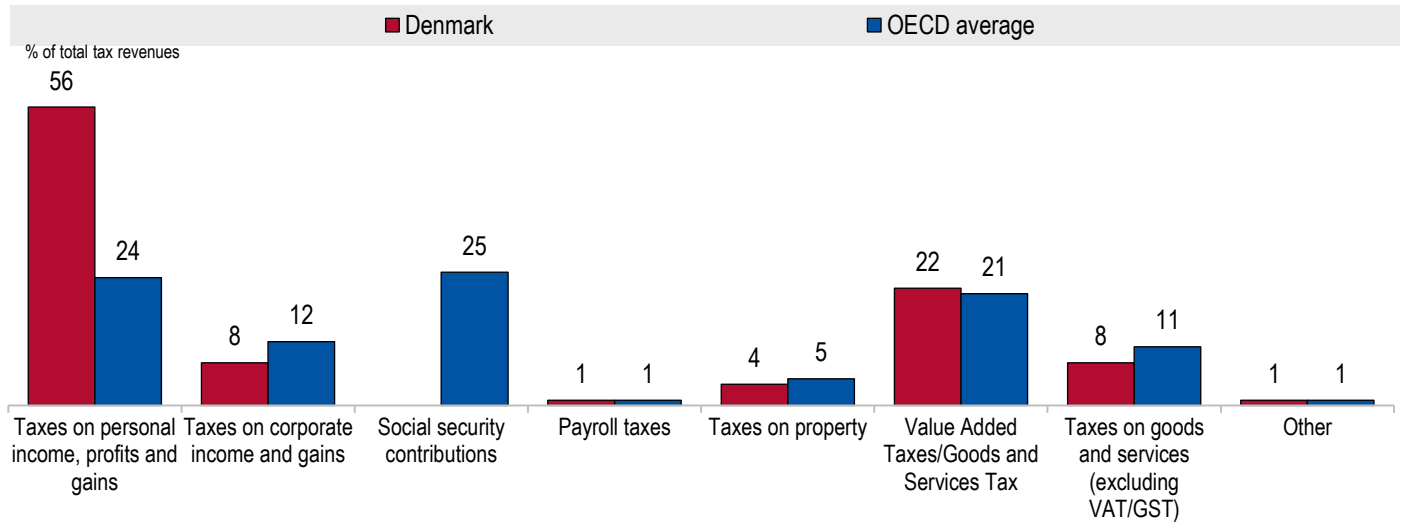
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 Denmark compared with the OECD average is shown in the figure below.



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Denmark			Position in OECD		
	Danish Krone, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains <sup>1</sup>	805 358	770 709	- 34 649	66	65	- 1	1st	1st	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	639 869	665 255	+ 25 386	53	56	+ 3	1st	1st	-
<i>Corporate income and gains</i>	102 130	94 281	- 7 849	8	8	-	21st	25th	- 4
Social security contributions	2 493	2 340	- 153	-	-	-	36th	36th	-
Payroll taxes	-	-	-	1	1	-	14th	14th	-
Taxes on property	47 114	48 432	+ 1 318	4	4	-	23rd	21st	+ 2
Taxes on goods and services	350 164	362 686	+ 12 523	29	30	+ 1	22nd	21st	+ 1
<i>of which VAT</i>	243 831	262 104	+ 18 273	20	22	+ 2	22nd	15th	+ 7
Other	5 052	5 965	+ 913	-	1	+ 1	22nd	24th	- 2
<b>TOTAL</b>	<b>1 213 123</b>	<b>1 192 699</b>	<b>- 20 424</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 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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