Revenue Statistics 2023 - Norway

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 Norway increased by 1.9 percentage points from 42.4% in 2021 to 44.3% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Norway has increased from 41.6% in 2000 to 44.3% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Norway was 44.3% in 2022, with the lowest being 38.2% in 2015.

Tax-to-GDP ratio compared to the OECD, 2022

Norway ranked 2nd¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Norway had a tax-to-GDP ratio of 44.3% compared with the OECD average of 34.0%. In 2021, Norway was ranked 7th out of the 38 OECD countries in terms of the tax-to-GDP ratio.

* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 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, 2021

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

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

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

<table>
<thead>
<tr>
<th>Tax Type</th>
<th>2020</th>
<th>2021</th>
<th>Δ</th>
<th>2020</th>
<th>2021</th>
<th>Δ</th>
<th>2020</th>
<th>2021</th>
<th>Δ</th>
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<tbody>
<tr>
<td>Taxes on personal income, profits and gains</td>
<td>25</td>
<td>24</td>
<td>1</td>
<td>6</td>
<td>3</td>
<td>1</td>
<td>11th</td>
<td>7th</td>
<td>4</td>
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<tr>
<td>Taxes on corporate income and gains</td>
<td>24</td>
<td>26</td>
<td>2</td>
<td>6</td>
<td>3</td>
<td>2</td>
<td>10th</td>
<td>25th</td>
<td>19</td>
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<td>6</td>
<td>4</td>
<td>11</td>
<td>7</td>
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<td>16th</td>
<td>17th</td>
<td>1</td>
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<td>Payroll taxes</td>
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<td>3</td>
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<td>22nd</td>
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<td>0</td>
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<td>Taxes on property</td>
<td>6</td>
<td>11</td>
<td>5</td>
<td>11</td>
<td>7</td>
<td>4</td>
<td>26th</td>
<td>26th</td>
<td>4</td>
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<tr>
<td>Value Added Taxes/Goods and Services Tax</td>
<td>19</td>
<td>21</td>
<td>2</td>
<td>11</td>
<td>7</td>
<td>4</td>
<td>25th</td>
<td>30th</td>
<td>5</td>
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<tr>
<td>Taxes on goods and services (excluding VAT/GST)</td>
<td>63</td>
<td>119</td>
<td>56</td>
<td>44</td>
<td>7</td>
<td>17</td>
<td>36th</td>
<td>25th</td>
<td>11</td>
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<td>Other</td>
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<td>1 787 795</td>
<td>+ 447 676</td>
<td>100</td>
<td>100</td>
<td>-</td>
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</table>

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.


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