The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Sweden decreased by 0.2 percentage points from 42.8% in 2019 to 42.6% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Sweden has decreased from 50.0% in 2000 to 42.6% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Sweden was 50.0% in 2000, with the lowest being 42.0% in 2011.

Sweden ranked 5th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Sweden had a tax-to-GDP ratio of 42.6% compared with the OECD average of 33.5%. In 2019, Sweden was ranked 3rd out of the 38 OECD countries in terms of the tax-to-GDP ratio.

* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

The differences between tax-to-GDP ratios shown may not sum correctly due to rounding.

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, 2019

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

![Tax Structure Chart]

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

- Substantially higher revenues from payroll taxes, and higher revenues from taxes on personal income, profits & gains and value-added taxes.
- A lower proportion of revenues from taxes on corporate income & gains; social security contributions; property taxes; and goods & services taxes (excluding VAT/GST).

#### Tax structure

<table>
<thead>
<tr>
<th></th>
<th>Tax Revenues in national currency</th>
<th>Tax structure in Sweden</th>
<th>Position in OECD²</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Swedish Krona, millions</td>
<td>%</td>
<td></td>
</tr>
<tr>
<td>Taxes on income, profits and capital gains¹</td>
<td>761 048</td>
<td>772 121</td>
<td>+ 11 073</td>
</tr>
<tr>
<td>of which</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Personal income, profits and gains</td>
<td>623 602</td>
<td>620 161</td>
<td>- 3 441</td>
</tr>
<tr>
<td>Corporate income and gains</td>
<td>137 447</td>
<td>151 960</td>
<td>+ 14 513</td>
</tr>
<tr>
<td>Social security contributions</td>
<td>463 338</td>
<td>462 860</td>
<td>- 478</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>245 036</td>
<td>268 832</td>
<td>+ 23 797</td>
</tr>
<tr>
<td>Taxes on property</td>
<td>45 842</td>
<td>47 265</td>
<td>+ 1 423</td>
</tr>
<tr>
<td>Taxes on goods and services</td>
<td>596 358</td>
<td>610 185</td>
<td>+ 13 827</td>
</tr>
<tr>
<td>of which VAT¹</td>
<td>445 361</td>
<td>459 699</td>
<td>+ 14 338</td>
</tr>
<tr>
<td>Other</td>
<td>8 423</td>
<td>8 530</td>
<td>+ 107</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>2 113 548</td>
<td>2 162 928</td>
<td>+ 49 380</td>
</tr>
</tbody>
</table>

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 38th.


### Contacts

**David Bradbury**  
Centre for Tax Policy and Administration  
Head, Tax Policy and Statistics Division  
David.Bradbury@oecd.org

**Michelle Harding**  
Centre for Tax Policy and Administration  
Head, Tax Data & Statistical Analysis Unit  
Michelle.Harding@oecd.org

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