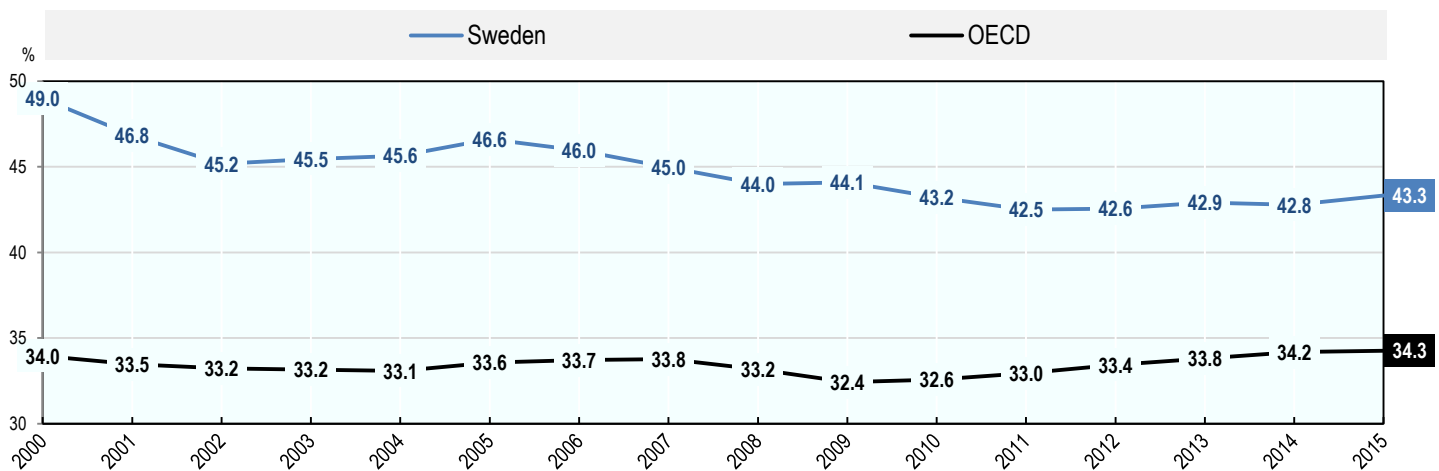


Revenue Statistics 2016 - Sweden

Tax-to-GDP ratio

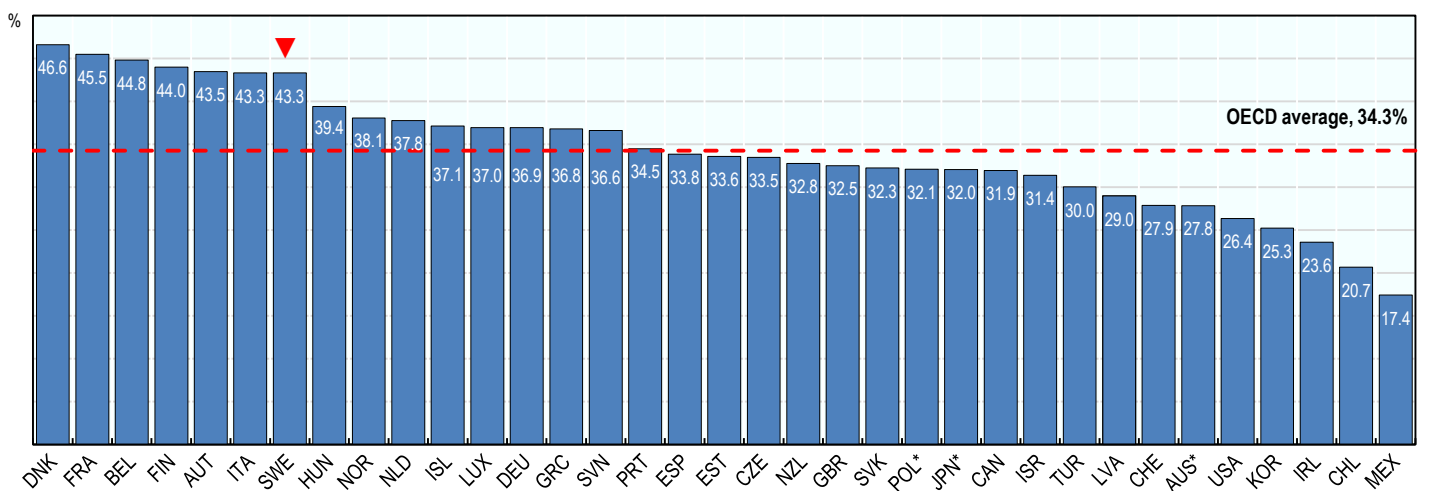
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Sweden increased by 0.5 percentage points, from 42.8% in 2014 to 43.3% in 2015. The corresponding figures for the OECD average were an increase of 0.1 percentage point from 34.2% to 34.3% over the same period. Since the year 2000, the tax-to-GDP ratio in Sweden has decreased from 49% to 43.3%. Over the same period, the OECD average in 2015 was slightly above that in 2000 (34.3% compared with 34.0%).



Tax-to-GDP ratio compared to the OECD

Sweden ranked 7th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2015.* In 2015, Sweden had a tax-to-GDP ratio of 43.3% compared with the OECD average of 34.3%. In 2014, Sweden was also ranked 7th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



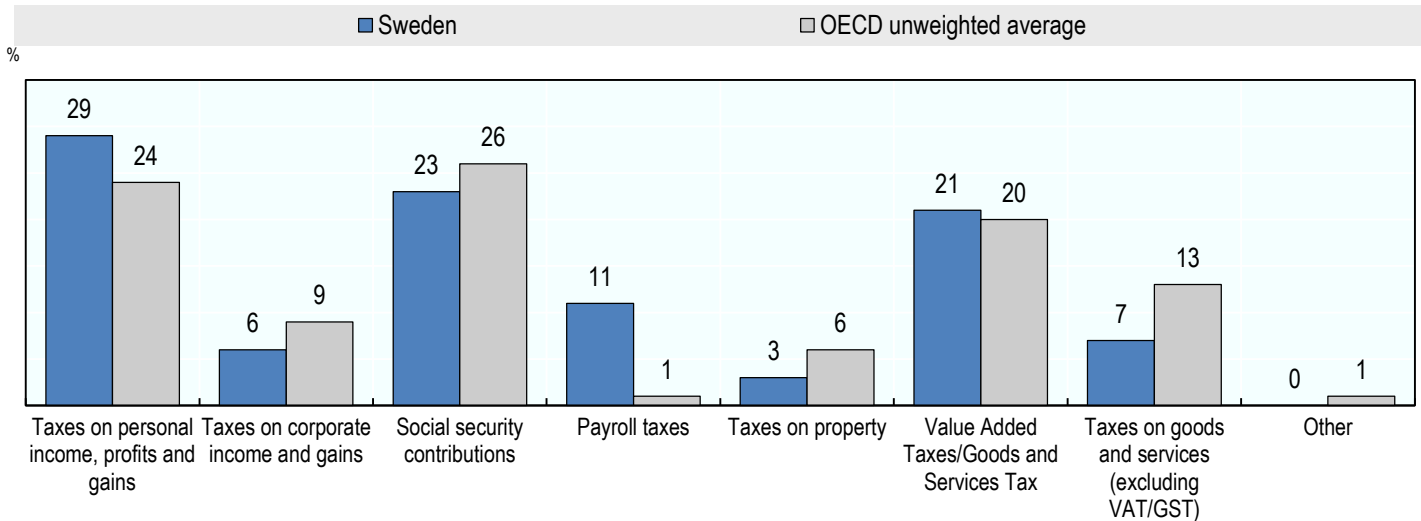
* Australia, Japan and Poland are unable to provide provisional 2015 data, therefore their latest 2014 data are presented within this country note.

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

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



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

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

Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Sweden			Position in OECD ²		
	Swedish Krona, millions			%					
	2014	2013	Δ	2014	2013	Δ	2014	2013	Δ
Taxes on income, profits and capital gains	585 570	559 026	+ 26 544	35	35	-	13th	16th	+ 3
<i>of which</i>									
<i>Personal income, profits and gains</i>	479 463	459 078	+ 20 385	29	28	+ 1	11th	11th	-
<i>Corporate income and gains</i>	106 107	99 948	+ 6 159	6	6	-	22nd	21st	- 1
Social security contributions	388 651	376 684	+ 11 967	23	23	-	25th	25th	-
Payroll taxes	177 412	172 170	+ 5 242	11	11	-	1st	1st	-
Taxes on property	41 935	41 182	+ 752	3	3	-	29th	28th	- 1
Taxes on goods and services	475 716	461 955	+ 13 762	28	29	- 1	25th	23rd	- 2
<i>of which VAT</i>	353 439	337 822	+ 15 617	21	21	-	14th	17th	+ 3
Other ¹	7 097	6 783	+ 314	-	-	-	21st	20th	- 1
TOTAL	1 676 380	1 617 799	+ 58 580	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 35th.

Source: OECD Revenue Statistics 2016 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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