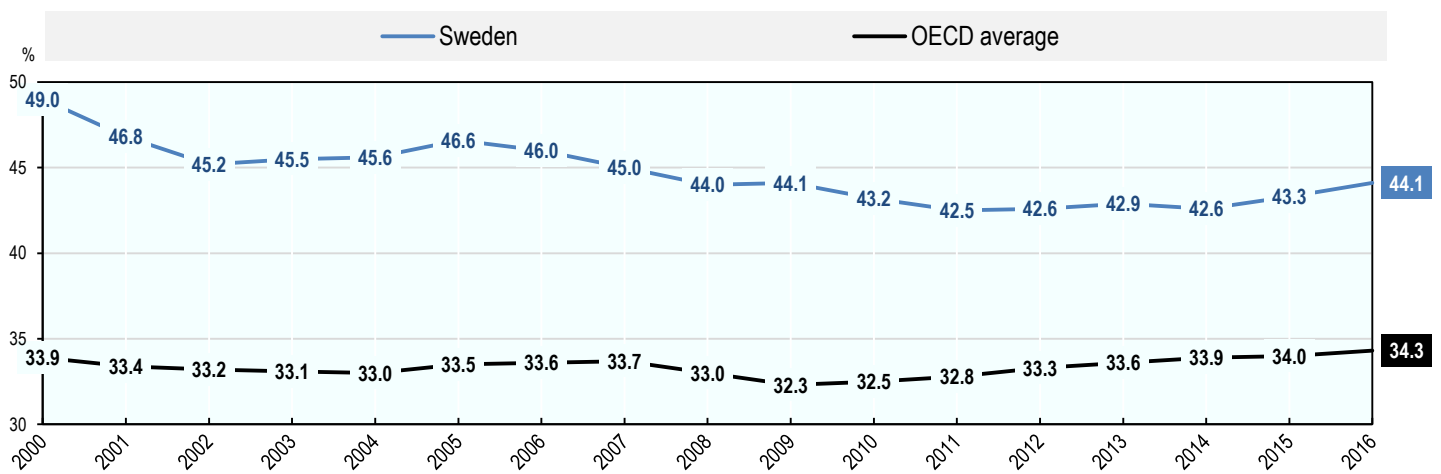


Revenue Statistics 2017 - Sweden

Tax-to-GDP ratio

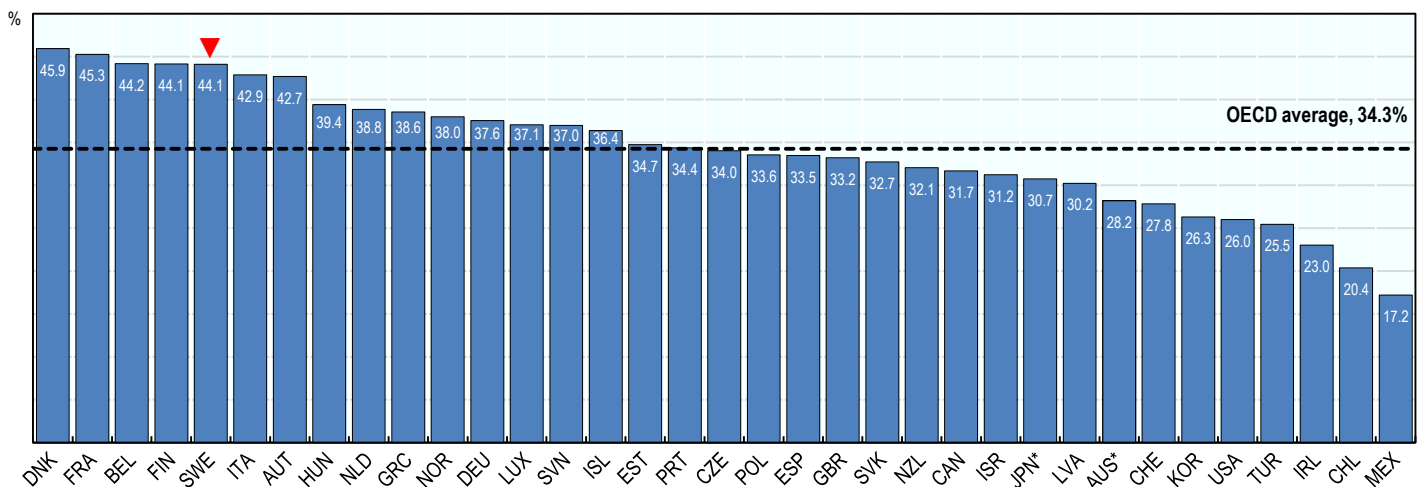
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Sweden increased by 0.8 percentage points, from 43.3% in 2015 to 44.1% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in Sweden in 2016 has decreased from 49.0% in 2000 to 44.1% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in Sweden was 49.0% in 2000, with the lowest being 42.5% in 2011.



Tax-to-GDP ratio compared to the OECD, 2016

Sweden ranked 5th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Sweden had a tax-to-GDP ratio of 44.1% compared with the OECD average of 34.3%. In 2015, Sweden was ranked 7th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



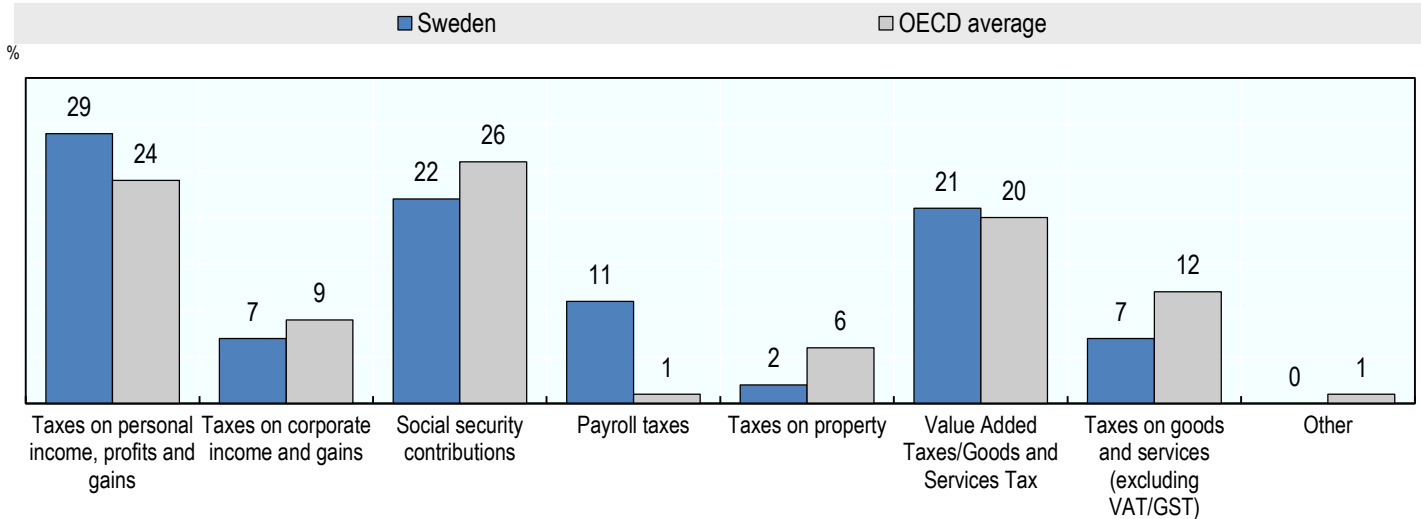
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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 & gains; payroll taxes; 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

Tax structure	Tax Revenues in national currency			Tax structure in Sweden			Position in OECD ²		
	Swedish Krona, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	649 989	585 570	+ 64 419	36	35	+ 1	13th	14th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	525 768	479 463	+ 46 305	29	29	-	10th	11th	+ 1
<i>Corporate income and gains</i>	124 221	106 107	+ 18 114	7	6	+ 1	21st	22nd	+ 1
Social security contributions	404 851	388 651	+ 16 200	22	23	- 1	25th	25th	-
Payroll taxes	194 121	177 412	+ 16 709	11	11	-	1st	1st	-
Taxes on property	43 852	41 935	+ 1 917	2	3	- 1	29th	29th	-
Taxes on goods and services	509 168	475 716	+ 33 452	28	28	-	23rd	25th	+ 2
<i>of which VAT</i>	378 830	353 439	+ 25 391	21	21	-	16th	14th	- 2
Other	7 598	7 097	+ 502	-	-	-	22nd	22nd	-
TOTAL	1 809 579	1 676 380	+ 133 200	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 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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

Michel Lahittete

Centre for Tax Policy and Administration
Statistician
Michel.Lahittete@oecd.org