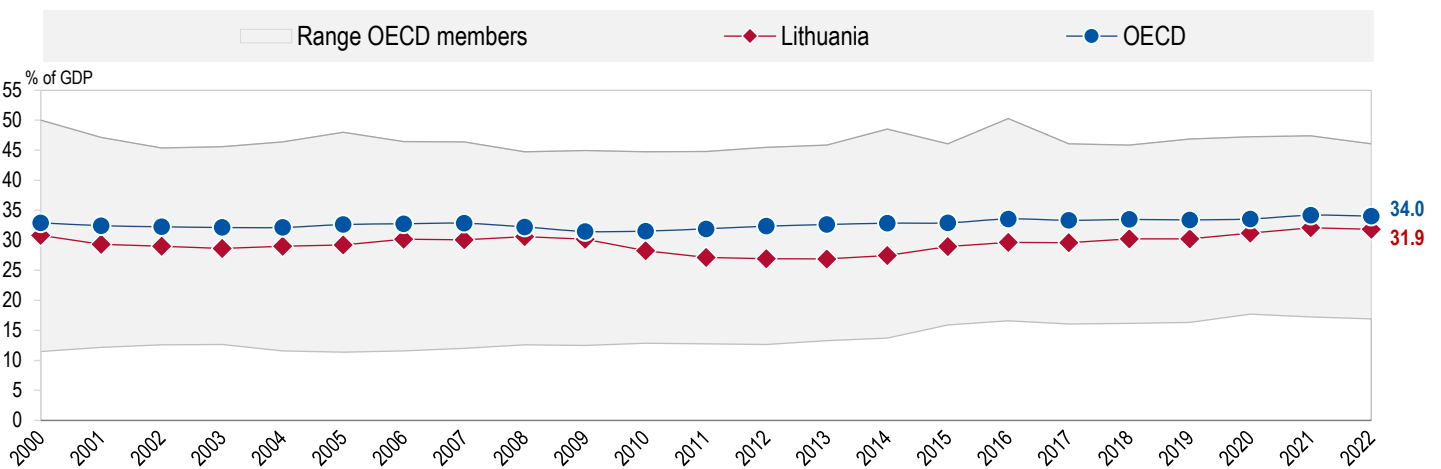


Revenue Statistics 2023 - Lithuania

Tax-to-GDP ratio

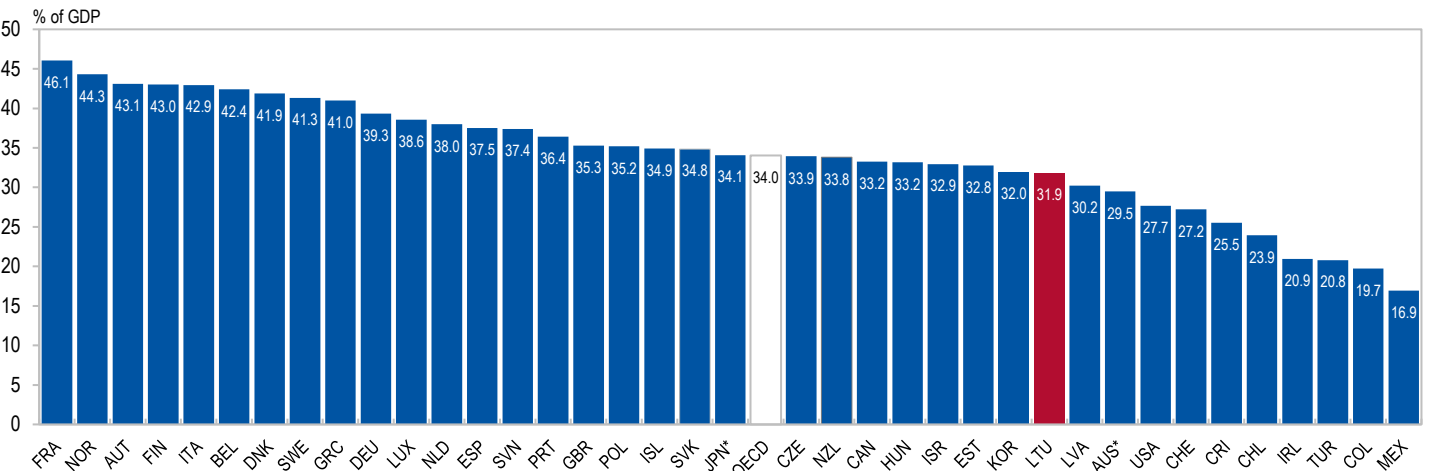
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Lithuania decreased by 0.2 percentage points from 32.1% in 2021 to 31.9% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Lithuania has increased from 30.8% in 2000 to 31.9% 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 Lithuania was 32.1% in 2021, with the lowest being 26.9% in 2013.



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

Lithuania ranked 28th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Lithuania had a tax-to-GDP ratio of 31.9% compared with the OECD average of 34.0%. In 2021, Lithuania was ranked 27th 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.

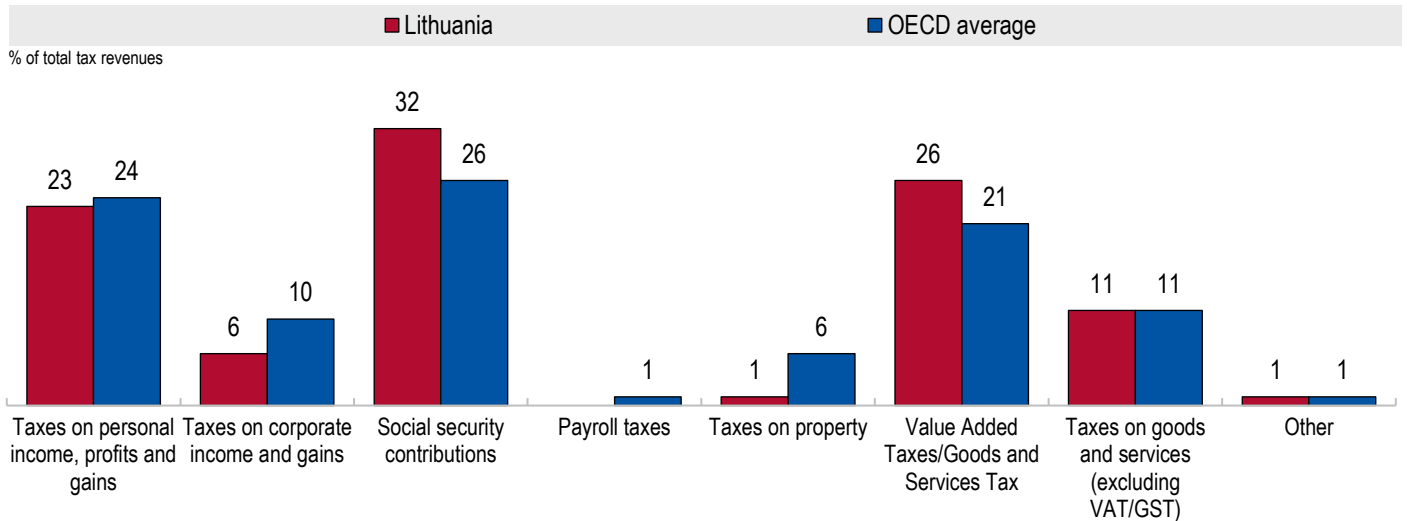
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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



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

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

Tax structure

	Tax Revenues in national currency			Tax structure in Lithuania			Position in OECD		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	4 453	5 375	+ 923	29	30	+ 1	25th	24th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	3 628	4 215	+ 587	23	23	-	18th	17th	+ 1
<i>Corporate income and gains</i>	825	1 161	+ 336	5	6	+ 1	28th	27th	+ 1
Social security contributions	5 058	5 731	+ 673	33	32	- 1	14th	14th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	150	166	+ 16	1	1	-	36th	36th	-
Taxes on goods and services	5 890	6 748	+ 858	38	37	- 1	9th	10th	- 1
<i>of which VAT</i>	4 008	4 688	+ 679	26	26	-	7th	7th	-
Other	128	167	+ 40	1	1	-	11th	9th	+ 2
TOTAL	15 550	18 020	+ 2 470	100	100	-	-	-	-

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 (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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