

Taxes and tax-like payments 2015

Tax revenue grew by 2.4 per cent in 2015

The accrual of taxes and compulsory social security contributions grew by 2.4 per cent in 2015. The total accrual amounted to EUR 92.1 billion. The tax ratio grew from the previous year by 0.6 percentage points to 44.5 per cent. The tax ratio describes the ratio of taxes and compulsory social security contributions to gross domestic product. These data are based on the preliminary national accounts data for 2015.

Taxes and compulsory social security contributions by sector, 2014 - 2015*

		Million euro	Ratio to GDP, %
Sector	Year		
S13+S212 Total	2014	90 021	43,9
	2015	92 144	44,5
S1311 Central Government	2014	42 680	20,8
	2015	43 419	21,0
S1313 Local Government	2014	21 174	10,3
	2015	21 864	10,6
S1314 Social Security Funds	2014	25 996	12,7
	2015	26 695	12,9
S212 European Union	2014	171	0,1
	2015	166	0,1

*Preliminary data

The revenue from income tax of corporations grew particularly. The revenue from income tax paid by corporations rose by 15.2 per cent and totalled EUR 4.4 billion. In addition, the accrual from households' income tax, employment pension contributions paid by employers and the insured, inheritance and gift tax, energy taxes and excise duty on tobacco, for example, grew in 2015. The accrual of excise duties on alcoholic beverages, in turn, contracted by 1.8 per cent, to EUR 1.4 billion. For example, duty on interests, excise duty on motor cars, and waste tax also decreased. EUR two million were recorded in the national accounts as tax revenue from the contributions to the Resolution Fund collected by the Financial Stability Authority in 2015 from credit institutions and investment firms. The share of the contribution covered by the bank tax collected in earlier years was not recorded as tax revenue.

In 2015, the tax revenue of the state totalled EUR 43.4 billion. The growth from the year before amounted to 1.7 per cent. The tax revenue of municipalities totalled EUR 21.9 billion and grew by 3.3 per cent from

one year before. The accruals of compulsory social security contributions paid to social security funds increased by 2.7 per cent and totalled EUR 26.7 billion. The proportion of taxes and statutory social security contributions in consolidated total general government income was 80.1 per cent in 2015.

In 2015, the net tax ratio decreased to 17.8 per cent from 17.9 per cent in the year before. The net tax ratio is calculated by deducting the subsidies, and current and capital transfers paid by general government to households and enterprises from the tax ratio.

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Appendix tables

Appendix table 1. Taxes by sector and tax category, 2014 - 2015*

		2014	2015	Change, %
Sector	Tax category			
S13+S212 Total	-0 Taxes and social contributions, total	90 021	92 144	2,4
	-1000 Income taxes	31 473	32 371	2,9
	-2000 Social security contributions	26 011	26 710	2,7
	-4000 Taxes on property	2 719	3 017	11,0
	-5000 Taxes on goods and services	29 572	29 800	0,8
	-6000 Other taxes	246	246	-0,0
S1311 Central Government	-0 Taxes and social contributions, total	42 680	43 419	1,7
	-1000 Income taxes	11 828	12 127	2,5
	-4000 Taxes on property	1 207	1 414	17,1
	-5000 Taxes on goods and services	29 569	29 797	0,8
	-6000 Other taxes	76	81	6,6
S1313 Local Government	-0 Taxes and social contributions, total	21 174	21 864	3,3
	-1000 Income taxes	19 645	20 244	3,0
	-2000 Social security contributions	15	15	-0,0
	-4000 Taxes on property	1 512	1 603	6,0
	-5000 Taxes on goods and services	2	2	-0,0
S1314 Social Security Funds	-0 Taxes and social contributions, total	25 996	26 695	2,7
	-2000 Social security contributions	25 996	26 695	2,7
S212 European Union	-0 Taxes and social contributions, total	171	166	-2,9
	-5000 Taxes on goods and services	1	1	-0,0
	-6000 Other taxes	170	165	-2,9

*Preliminary data

Appendix table 2. Net tax ratio and public transfers, 1975 - 2015*

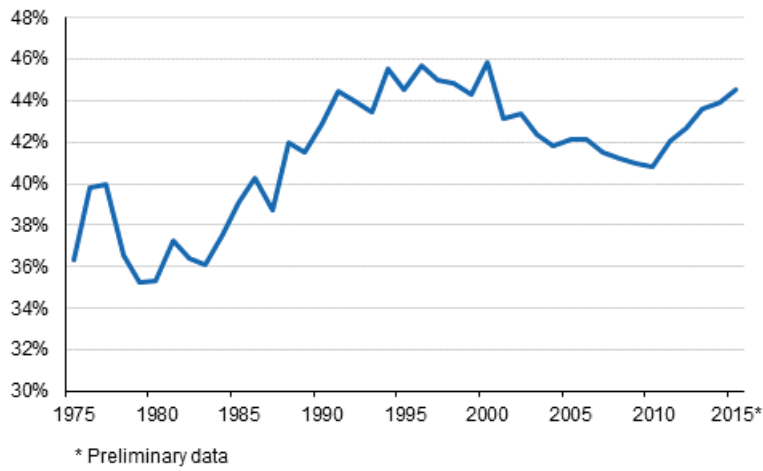
Year	Taxes	Public income transfers	Public capital transfers	Public subsidies	Public transfers, Total	Share of public transfers of GDP, %	Net taxes, taxes - public transfers	Net tax ratio, percentage of GDP
1975	6 591	2 079	169	596	2 844	15,7	3 747	20,6
1976	8 201	2 555	145	657	3 357	16,3	4 844	23,5
1977	9 041	3 093	117	727	3 937	17,4	5 104	22,6
1978	9 164	3 483	98	760	4 341	17,3	4 823	19,2
1979	10 235	3 814	107	947	4 868	16,7	5 367	18,5
1980	11 893	4 281	127	1 030	5 438	16,1	6 455	19,2
1981	14 194	5 005	171	1 176	6 352	16,7	7 842	20,6
1982	15 594	6 002	247	1 258	7 507	17,5	8 087	18,9
1983	17 235	7 059	179	1 457	8 695	18,2	8 540	17,9
1984	20 090	7 932	186	1 617	9 735	18,2	10 355	19,4
1985	22 811	9 101	185	1 721	11 007	18,9	11 804	20,3
1986	25 259	10 057	216	1 854	12 127	19,3	13 132	20,9
1987	26 249	11 062	234	1 929	13 225	19,5	13 024	19,2

	Taxes	Public income transfers	Public capital transfers	Public subsidies	Public transfers, Total	Share of public transfers of GDP, %	Net taxes, taxes - public transfers	Net tax ratio, percentage of GDP
1988	32 200	12 119	449	2 122	14 690	19,1	17 510	22,8
1989	35 700	13 143	353	2 241	15 737	18,3	19 963	23,2
1990	39 050	15 264	323	2 477	18 064	19,8	20 986	23,1
1991	38 648	18 022	445	2 781	21 248	24,4	17 400	20,0
1992	37 306	20 917	436	2 811	24 164	28,5	13 142	15,5
1993	37 280	22 659	1 401	2 681	26 741	31,2	10 539	12,3
1994	41 307	23 573	1 633	2 663	27 869	30,7	13 438	14,8
1995	43 855	23 815	2 669	3 102	29 586	30,0	14 269	14,5
1996	46 639	24 186	1 449	2 577	28 212	27,6	18 427	18,1
1997	49 792	24 490	356	2 603	27 449	24,8	22 343	20,2
1998	53 965	24 820	494	2 598	27 912	23,2	26 053	21,6
1999	56 180	25 443	1 028	2 610	29 081	22,9	27 099	21,4
2000	62 432	25 351	505	2 807	28 663	21,0	33 769	24,8
2001	62 354	26 344	579	2 817	29 740	20,6	32 614	22,6
2002	64 261	28 007	586	2 835	31 428	21,2	32 833	22,1
2003	64 247	29 318	463	2 843	32 624	21,5	31 623	20,9
2004	66 278	30 544	481	2 905	33 930	21,4	32 348	20,4
2005	69 230	31 577	657	2 929	35 163	21,4	34 067	20,7
2006	72 763	32 523	561	3 064	36 148	20,9	36 615	21,2
2007	77 447	33 422	604	3 118	37 144	19,9	40 303	21,6
2008	79 823	35 333	700	3 298	39 331	20,3	40 492	20,9
2009	74 103	38 633	787	3 309	42 729	23,6	31 374	17,3
2010	76 315	40 463	694	3 434	44 591	23,8	31 724	17,0
2011	82 750	42 293	706	3 496	46 495	23,6	36 255	18,4
2012	85 269	44 812	651	3 513	48 976	24,5	36 293	18,2
2013	88 688	47 039	677	3 484	51 200	25,2	37 488	18,4
2014	90 021	49 094	708	3 546	53 348	26,0	36 673	17,9
2015	92 144	50 577	880	3 746	55 203	26,6	36 941	17,8

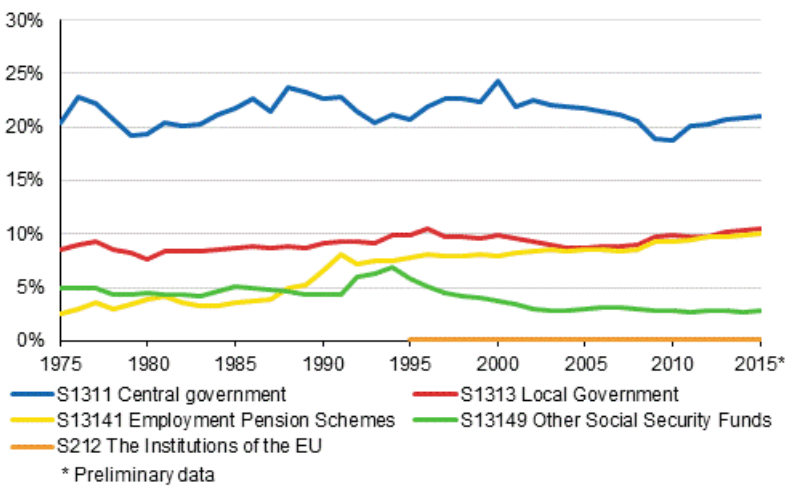
*Preliminary data

Appended figures

Appendix figure 1. Tax ratio in 1975 to 2015*



Appendix figure 2. Tax ratio by tax collector sector 1975-2015*



Revisions in these statistics

Revision of the tax rate

Sector	Variable	Year	1st release, % ¹⁾	Latest release, %	Revision, percentage point (latest minus first)
S13+S212 General government and Institutions and Bodies of the European Union	Tax ratio	2010	40,8	40,8	0,0
		2011	42,0	42,0	0,0
		2012	42,8	42,7	-0,2
		2013	44,0	43,6	-0,4
		2014	44,1	43,9	-0,2
		2015	44,5	44,5	0,0

1) 2010 to 2013: the first release according to ESA2010 on 11 July 2014; 2014: the first release on 2 March 2015; 2015: the first release on 16 March 2016

Revision of the tax bill

Sector	Variable	Year	1st release, EUR mil. ¹⁾	Newest release, EUR mil.	Revision, EUR mil. (latest minus first)
S13+S212 General government and Institutions and Bodies of the European Union	All taxes and payments total	2010	76 315	76 315	0
		2011	82 750	82 750	0
		2012	85 269	85 269	0
		2013	88 589	88 688	99
		2014	89 932	90 021	89
		2015	92 144	92 144	0

1) 2010 to 2013: the first release according to ESA2010 on 11 July 2014; 2014: the first release on 2 March 2015; 2015: the first release on 16 March 2016

Inquiries

Kirsi Peltonen 029 551 3464
Director in charge:
Ville Vertanen

financial.accounts@stat.fi
www.stat.fi
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