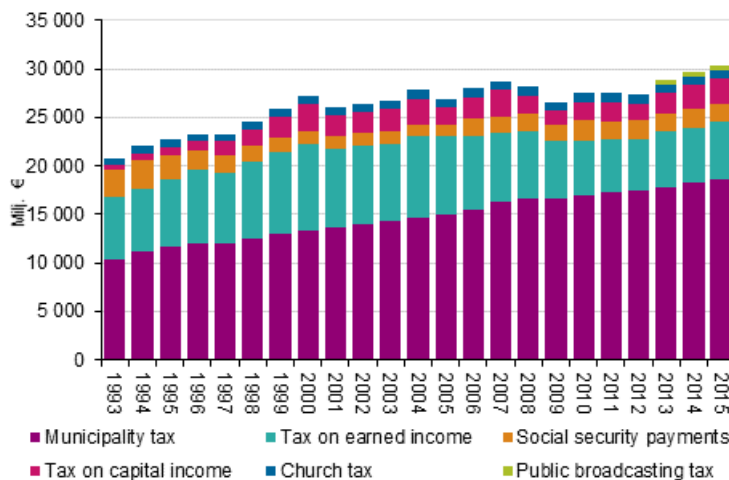


# Taxable incomes 2015

## Direct taxes increased by 2 percent

Income earners paid in total EUR 30.4 billion in direct taxes and payments in 2015, which was in nominal terms two per cent more than in the year before. Municipal taxes accounted for the largest share and amounted to EUR 18.6 billion. Income earners paid EUR 5.9 billion in income tax and EUR 2.5 billion in capital tax to the state. Income earners paid EUR 1.3 billion in healthcare contributions, EUR 665 million in daily allowance contribution payments, EUR 503 million in public broadcasting tax and EUR 912 million in church tax.

### Income earners' direct taxes in 1993 to 2015, at 2015 prices



The amount of taxes on capital income increased most, by 7.1 per cent. Income earners paid 1.6 per cent more municipal tax and 3.2 per cent more state income tax than a year earlier. Healthcare contributions grew by 1.1 per cent, earned-income contribution payments in turn declined by 6.7 per cent. The amount of the public broadcasting tax increased by 0.7 per cent.

Taxes have increased by 45 per cent in real terms from 1993. During the same period, municipal tax has grown by 79 per cent and its share of direct taxes has increased from 50 to 61 per cent. At the same time, the share of taxes on earned income in taxes has gone down from 31 to 19 per cent. The share of taxes on capital income in taxes has varied most, between close on three to ten per cent. In 2015, capital taxes paid amounted to 8.4 per cent of taxes. The share of social security contributions in taxes and payments was good 13 per cent in the early 1990s, from which it fell to under five per cent in the early 2000s. After that,

their share has grown and in 2015, it was 6.4 per cent. The share of the public broadcasting tax in direct taxes was 1.7 percentage points.

Taxable income also grew by two per cent from the previous year. Taxable income received by income earners totalled EUR 133.8 billion, of which earned income amounted to EUR 124.6 billion and capital income to EUR 9.2 billion. Earned income grew by 1.6 per cent and capital income by 5.7 per cent. There were in total 4.7 million income earners, of whom 4.6 million received earned income and 2.5 million received capital income.

Of earned income, EUR 81.8 billion was income from work and EUR 29.3 billion pension income. Income earners received a total of EUR 5.2 billion in daily unemployment allowances and other benefits based on unemployment security, EUR 1.4 billion in sickness insurance allowances, EUR 372 million in child home care allowance, and EUR 531 million in student grants. Income earners received EUR 448 million in dividends taxed as earned income and EUR 170 million in option income.

Of capital income, EUR 4.5 billion were transfer gains and EUR 1.6 billion rent income, EUR 687 capital income from forestry and EUR 124 million payments based on a voluntary personal insurance plan. Income earners received EUR 1.8 billion in taxable capital income from dividends, of which EUR 838 million came from listed, EUR 802 million from unlisted and EUR 203 million from foreign shares. Income earners received EUR 817 million in entrepreneurial income from agriculture, EUR 3.0 billion from business activities and EUR 1.1 billion from groups.

Income earners paid 22.7 per cent of their taxable income in taxes and payments in 2015. Taxes here include taxes on earned income and capital income, municipal tax, church tax, sickness insurance contributions and public broadcasting tax. The share of taxes in income did not change from the year before. Wage and salary earners' mandatory pensions contributions, including taxes and payments, claimed 26.5 per cent of income in 2015 and 26.4 per cent in 2014.

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[www.stat.fi/til/tvt/index\\_en.html](http://www.stat.fi/til/tvt/index_en.html)  
Source: Taxable incomes 2015, Statistics Finland