

# Taxes and tax-like payments 2011

## Tax ratio 43,4 percent in 2011

The tax ratio was 43.4 per cent in 2011. The tax ratio describes the ratio of taxes and compulsory social security contributions to gross domestic product. The tax ratio grew by 0.9 percentage points. The tax ratio last rose in 2005. The accrual of taxes and compulsory social security contributions grew by 8.2 per cent. The total accrual amounted to EUR 82.2 billion. The amount of taxes accrued for the first time exceeded the level of 2008 prior to the economic downturn. This information is based on Statistics Finland's revised preliminary data concerning 2011. The tax ratio went up because GDP became revised from the preliminary data released in March. The data on the accrual of taxes did not become significantly revised from previously released data.

### Taxes and compulsory social security contributions by sector, 2010 – 2011<sup>1)</sup>

Sector	Year	Million euro	Ratio to GDP, %
S13+S212 Total	2010	75 968	42,5
	2011	82 232	43,4
S1311 Central Government	2010	34 680	19,4
	2011	39 180	20,7
S1313 Local Government	2010	18 535	10,4
	2011	19 166	10,1
S1314 Social Security Funds	2010	22 601	12,6
	2011	23 696	12,5
S212 European Union	2010	152	0,1
	2011	190	0,1

1) Preliminary data

The brisk growth in households' income tax, corporation tax and value added tax particularly contributed to the increase in the tax accrual. The accrual of value added tax amounted to EUR 16.9 billion, or 10.9 per cent more than in 2010. The revenue from households' income tax rose by 7.4 per cent and totalled EUR 24.0 billion. The corporation tax revenue went up by 13.0 per cent. In addition, the revenue from energy taxes increased by 22.4 per cent and reached nearly EUR 3.9 billion. Changes made to the basis of taxation had an effect on the growth in energy taxes. Among the tax categories, revenue from taxes on goods and service grew by most both in euros and relative to the previous year.

Most of the growth in tax accruals concerned taxes collected by the state. The tax revenue of the state totalled EUR 39.2 billion, which is 13.0 per cent more than one year previously. The tax accrual of municipalities grew clearly more slowly, by 3.4 per cent and was EUR 19.2 billion. Social security funds accrued compulsory social security contributions to the tune of EUR 23.7 billion, or 4.8 per cent more than one year earlier.

The net tax ratio grew to 18.5 per cent from 17.3 per cent in 2010. The net tax ratio is calculated by deducting from the tax ratio the subsidies, and current and capital transfers paid by general government to households and enterprises.

The database table of taxes by category is now available for the first time also in English.

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## Appendix tables

**Appendix table 1. Taxes by sector and tax category, 2010 – 2011<sup>1)</sup>**

Sector	Tax category	2010	2011	Change, %
S13+S212 Total	-0 Taxes and social contributions, total	75 968	82 232	8,2
	-1000 Income taxes	27 104	29 334	8,2
	-2000 Social security contributions	22 618	23 713	4,8
	-4000 Taxes on property	2 087	2 138	2,4
	-5000 Taxes on goods and services	23 939	26 785	11,9
	-6000 Other taxes	220	262	19,1
S1311 Central Government	-0 Taxes and social contributions, total	34 680	39 180	13,0
	-1000 Income taxes	9 758	11 386	16,7
	-4000 Taxes on property	918	939	2,3
	-5000 Taxes on goods and services	23 935	26 782	11,9
	-6000 Other taxes	69	73	5,8
S1313 Local Government	-0 Taxes and social contributions, total	18 535	19 166	3,4
	-1000 Income taxes	17 346	17 948	3,5
	-2000 Social security contributions	17	17	-0,0
	-4000 Taxes on property	1 169	1 199	2,6
	-5000 Taxes on goods and services	3	2	-33,3
S1314 Social Security Funds	-0 Taxes and social contributions, total	22 601	23 696	4,8
	-2000 Social security contributions	22 601	23 696	4,8
S212 European Union	-0 Taxes and social contributions, total	152	190	25,0
	-5000 Taxes on goods and services	1	1	-0,0
	-6000 Other taxes	151	189	25,2

1) Preliminary data

**Appendix table 2. Net tax ratio and public transfers, 1975 – 2011<sup>1)</sup>**

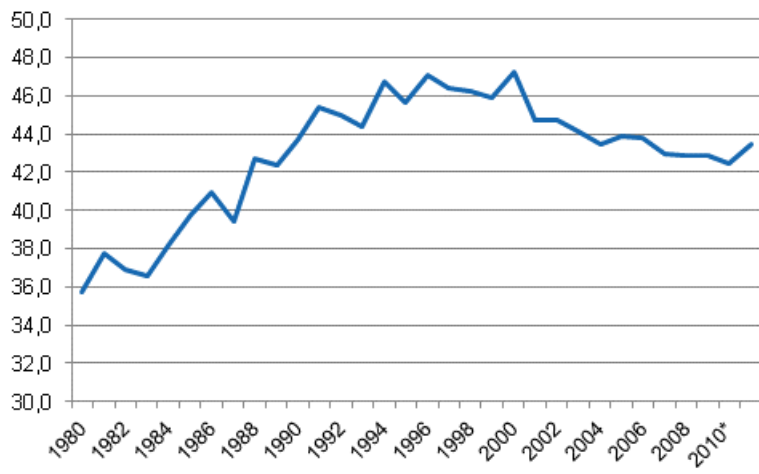
Year	Taxes	Public income transfers	Public capital transfers	Public subsidies	Public transfers, Total	Share of public transfers of GDP, %	Net taxes, taxes - public transfers	Net tax ratio, percentage of GDP
1975	6 591	2 081	169	596	2 846	15,8	3 745	20,8
1976	8 201	2 558	145	657	3 360	16,4	4 841	23,7
1977	9 041	3 095	117	727	3 939	17,6	5 102	22,7
1978	9 164	3 488	98	760	4 346	17,5	4 818	19,4
1979	10 235	3 818	107	947	4 872	16,9	5 363	18,6
1980	11 893	4 284	127	1 030	5 441	16,4	6 452	19,4
1981	14 194	5 011	171	1 176	6 358	16,9	7 836	20,8
1982	15 594	6 010	247	1 258	7 515	17,8	8 079	19,1
1983	17 235	7 071	179	1 457	8 707	18,5	8 528	18,1
1984	20 090	7 941	186	1 617	9 744	18,5	10 346	19,6
1985	22 811	9 111	185	1 721	11 017	19,2	11 794	20,6
1986	25 259	10 071	216	1 854	12 141	19,7	13 118	21,3
1987	26 249	11 078	234	1 929	13 241	19,9	13 008	19,5
1988	32 200	12 135	449	2 122	14 706	19,5	17 494	23,2
1989	35 700	13 160	353	2 241	15 754	18,7	19 946	23,7
1990	39 050	15 287	323	2 477	18 087	20,3	20 963	23,5

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
1991	38 648	18 045	445	2 781	21 271	25,0	17 377	20,4
1992	37 306	20 968	436	2 811	24 215	29,2	13 091	15,8
1993	37 280	22 717	1 401	2 681	26 799	31,9	10 481	12,5
1994	41 306	23 629	1 633	2 663	27 925	31,6	13 381	15,1
1995	43 855	23 868	2 669	3 102	29 639	30,9	14 216	14,8
1996	46 639	24 239	1 449	2 577	28 265	28,5	18 374	18,5
1997	49 780	24 545	356	2 603	27 504	25,6	22 276	20,7
1998	53 951	24 876	494	2 598	27 968	24,0	25 983	22,3
1999	56 166	25 504	1 028	2 610	29 142	23,8	27 024	22,1
2000	62 415	25 479	505	2 807	28 791	21,8	33 624	25,4
2001	62 335	26 505	579	2 817	29 901	21,5	32 434	23,3
2002	64 187	28 185	586	2 835	31 606	22,0	32 581	22,7
2003	64 187	29 511	463	2 843	32 817	22,5	31 370	21,6
2004	66 191	30 737	481	2 905	34 123	22,4	32 068	21,1
2005	69 120	31 797	657	2 929	35 383	22,5	33 737	21,4
2006	72 615	32 769	561	3 064	36 394	22,0	36 221	21,9
2007	77 269	33 642	604	3 118	37 364	20,8	39 905	22,2
2008	79 648	35 660	700	3 298	39 658	21,4	39 990	21,5
2009	73 835	39 013	787	3 309	43 109	25,0	30 726	17,8
2010*	75 968	40 977	664	3 461	45 102	25,2	30 866	17,3
2011*	82 232	43 034	704	3 495	47 233	24,9	34 999	18,5

1) Preliminary data

# Figures

Appendix figure 1. Tax ratio, 1980–2011\*



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Suomen virallinen tilasto  
Finlands officiella statistik  
Official Statistics of Finland

Government Finance 2012

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Source: National Accounts, Statistics Finland