

# Taxes and tax-like payments 2013

## Tax revenue grew in 2013

The accrual of taxes and compulsory social security contributions grew by 3.9 per cent in 2013. The total accrual amounted to EUR 88.2 billion. The tax ratio was 45.6 per cent. The tax ratio describes the ratio of taxes and compulsory social security contributions to gross domestic product. The tax ratio increased by 1.5 percentage points from the previous year. These data are based on the preliminary national accounts data for 2013.

### Taxes and compulsory social security contributions by sector, 2012–2013\*<sup>1)</sup>

Sector	Year	Million euro	Ratio to GDP, %
S13+S212 Total	2012	84 839	44,1
	2013	88 186	45,6
S1311 Central Government	2012	40 084	20,8
	2013	41 629	21,5
S1313 Local Government	2012	19 359	10,1
	2013	20 726	10,7
S1314 Social Security Funds	2012	25 211	13,1
	2013	25 664	13,3
S212 European Union	2012	185	0,1
	2013	167	0,1

1) Preliminary data

In particular, the revenue from households' income tax, value added tax and corporation tax grew. The accrual of value added tax amounted to EUR 18.4 billion, or 4.6 per cent more than in 2012. The revenue from households' income tax rose by 4.2 per cent and totalled EUR 25.8 billion. The accrual of corporation tax grew by 13.8 per cent, to EUR 4.7 billion. In addition, the revenue from inheritance and gift tax, as well as from tobacco tax increased. The accrual of alcohol and vehicle tax decreased.

Compared to one year earlier, growth was rapid for corporation tax and inheritance and gift tax. Of new taxes in 2013, a total of EUR 134 million was accrued in bank tax. The public service broadcasting tax is included in the accrual of households' income tax and corporation tax. According to a preliminary estimate, the total accrual of the public service broadcasting tax is around EUR 500 million of which approximately EUR 480 million is included in households' income tax.

The tax revenue of the state totalled EUR 41.6 billion and grew by 3.9 per cent. The tax accrual of municipalities totalled EUR 20.7 billion and grew briskly by 7.1 per cent. The growth of compulsory social security contributions paid to social security funds slowed down to 1.8 per cent. The total accrual of compulsory social security contributions was EUR 25.7 billion. The proportion of taxes and statutory social security contributions in consolidated total general government income was around 81 per cent in 2013.

The net tax ratio grew to 19.1 per cent from 18.3 per cent in 2012. 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.

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**Appendix table 1. Taxes by sector and tax category, 2012–2013\*<sup>1)</sup>**

Sector	Tax category	2012	2013	Change, %
S13+S212 Total	Taxes and social contributions, total	84 839	88 186	3,9
	Income taxes	29 202	30 780	5,4
	Social security contributions	25 227	25 680	1,8
	Taxes on property	2 361	2 603	10,2
	Taxes on goods and services	27 790	28 893	4,0
	Other taxes	259	230	-11,2
S1311 Central Government	Taxes and social contributions, total	40 084	41 629	3,9
	Income taxes	11 132	11 436	2,7
	Taxes on property	1 091	1 240	13,7
	Taxes on goods and services	27 786	28 889	4,0
	Other taxes	75	64	-14,7
S1313 Local Government	Taxes and social contributions, total	19 359	20 726	7,1
	Income taxes	18 070	19 344	7,1
	Social security contributions	16	16	0,0
	Taxes on property	1 270	1 363	7,3
	Taxes on goods and services	3	3	0,0
S1314 Social Security Funds	Taxes and social contributions, total	25 211	25 664	1,8
	Social security contributions	25 211	25 664	1,8
S212 European Union	Taxes and social contributions, total	185	167	-9,7
	Taxes on goods and services	1	1	0,0
	Other taxes	184	166	-9,8

1) Preliminary data

**Appendix table 2. Net tax ratio and public transfers, 1975 – 2013\*<sup>1)</sup>**

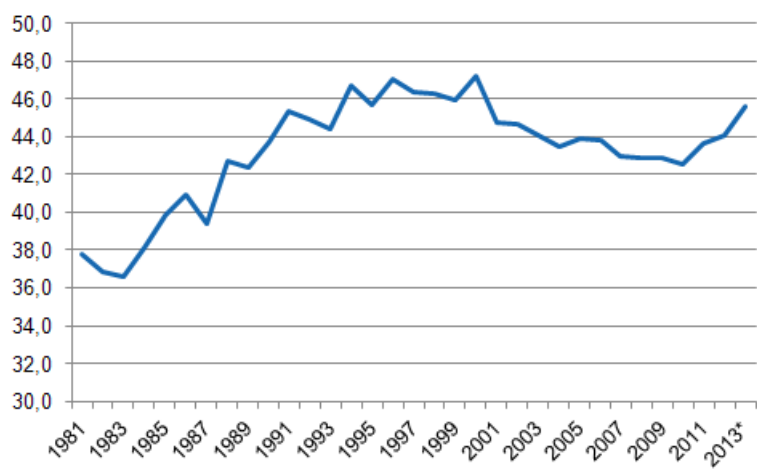
Year	Taxes	Public income transfers	Public capital transfers	Public subsidies	Public transfers, Total	Share of public transfers of GDP, %	Net taxes, taxes - public transfers	Net tax ratio, percentage of GDP
1975	6 591	2 081	169	596	2 846	15,8	3 745	20,8
1976	8 201	2 558	145	657	3 360	16,4	4 841	23,7
1977	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	82 391	42 785	706	3 500	46 991	24,9	35 400	18,8
2012*	84 839	45 375	651	3 585	49 611	25,8	35 228	18,3
2013*	88 186	47 065	691	3 454	51 210	26,5	36 976	19,1

1) Preliminary data

## Appendix figures

Appendix figure 1. Tax ratio, 1981–2013\*



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Suomen virallinen tilasto  
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