

# Taxes and tax-like payments 2013

## Tax revenue grew by 3.9 per cent 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 88.6 billion. The tax ratio was 44.0 per cent. The tax ratio describes the ratio of taxes and compulsory social security contributions to gross domestic product. The tax ratio increased by 1.2 percentage points from the previous year. These data are based on the preliminary national accounts data for 2013. The tax ratio is now at a lower level than before, because the ESA 2010 review of national accounts increased gross domestic product.

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

Sector	Year	Million euro	Ratio to GDP, %
S13+S212 Total	2012	85 269	42,8
	2013	88 589	44,0
S1311 Central Government	2012	40 480	20,3
	2013	42 080	20,9
S1313 Local Government	2012	19 359	9,7
	2013	20 726	10,3
S1314 Social Security Funds	2012	25 245	12,7
	2013	25 616	12,7
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 18.8 billion, or 4.8 per cent more than in 2012. The growth was due to the one percentage point increase in value added tax rates at the beginning of 2013. 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 death duty, gift tax, tobacco tax and vehicle tax increased clearly from before. The accrual of alcohol, energy and car tax decreased. 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.

In 2013, the tax revenue of the state totalled EUR 42.1 billion and grew by 4.0 per cent from one year earlier. The tax revenue of municipalities amounted to EUR 20.7 billion and grew by 7.1 per cent. The growth of compulsory social security contributions paid to social security funds slowed down to 1.5 per cent. The total accrual of compulsory social security contributions was EUR 25.6 billion. The proportion of taxes and statutory social security contributions in consolidated total general government income was 79 per cent in 2013.

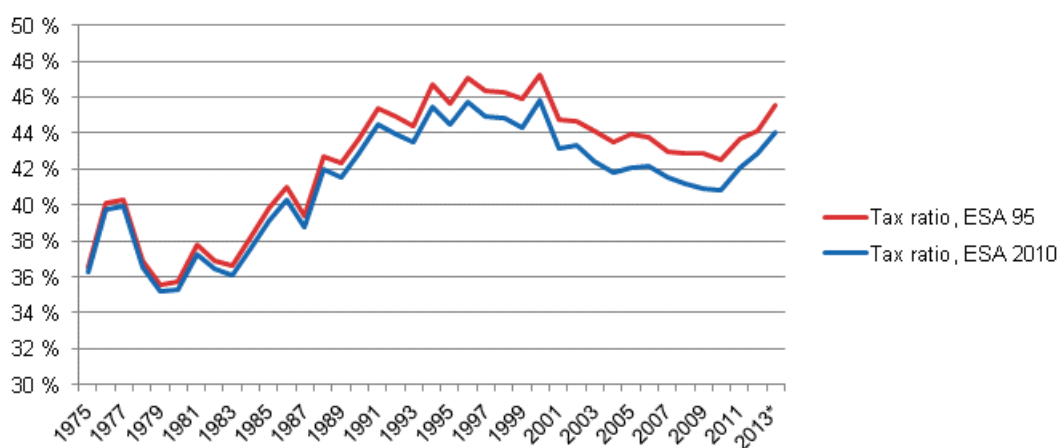
The net tax ratio grew to 18.6 per cent from 18.2 per cent in 2012. The net tax ratio is calculated by deducting the subsidies, and current and capital transfers paid by general government to households and enterprises from the tax ratio.

### *Impacts of the ESA 2010 review of national accounts*

The European Union will start using the new system of national accounts (ESA 2010) at the end of September 2014. The national accounts data will then be based on the new ESA 2010 methodological handbook. For Finland, the new system was taken into use in the national accounts data published on 11 July 2014. The review does not have many fundamental changes, but because of it, the system of national accounts becomes more up-to-date with relation to the present economic environment and answers to new data needs of users. On account of the review, the value of gross domestic product grows in all years. This has an effect on the tax ratio that describes the ratio of taxes and compulsory social security contributions to gross domestic product. More detailed information on all the impacts of the ESA 2010 review can be found on the Internet pages of the ESA review of national accounts at [https://www.stat.fi/til/ekt2010\\_en.html](https://www.stat.fi/til/ekt2010_en.html).

The review influences taxes and tax-like payments through the renewed treatment of value added tax, growth of gross domestic product and some smaller changes. In connection with the ESA 2010 review, the new data source used for value added tax paid by municipalities and joint municipal authorities and repaid to municipalities is the Tax Administration's data starting from 2002, because the previously used data source, statistics on local government finances did not include value added tax of municipal enterprises. As a result of the review, value added tax revenue and tax ratio increased. The change did not affect net lending. In addition, the vehicle registration fee was changed from a payment into a tax in connection with the time series revision. The change was made from 1997 onwards.

#### **New and old tax ratios in 1975 to 2013\***



\* Preliminary data

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## Appendix tables

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

Sector	Tax category	2012	2013	Change, %
S13+S212 Total	-0 Taxes and social contributions, total	85 269	88 589	3,9
	-1000 Income taxes	29 202	30 780	5,4
	-2000 Social security contributions	25 261	25 632	1,5
	-4000 Taxes on property	2 361	2 603	10,2
	-5000 Taxes on goods and services	28 186	29 344	4,1
	-6000 Other taxes	259	230	-11,2
S1311 Central Government	-0 Taxes and social contributions, total	40 480	42 080	4,0
	-1000 Income taxes	11 132	11 436	2,7
	-4000 Taxes on property	1 091	1 240	13,7
	-5000 Taxes on goods and services	28 182	29 340	4,1
	-6000 Other taxes	75	64	-14,7
S1313 Local Government	-0 Taxes and social contributions, total	19 359	20 726	7,1
	-1000 Income taxes	18 070	19 344	7,1
	-2000 Social security contributions	16	16	-0,0
	-4000 Taxes on property	1 270	1 363	7,3
	-5000 Taxes on goods and services	3	3	-0,0
S1314 Social Security Funds	-0 Taxes and social contributions, total	25 245	25 616	1,5
	-2000 Social security contributions	25 245	25 616	1,5
S212 European Union	-0 Taxes and social contributions, total	185	167	-9,7
	-5000 Taxes on goods and services	1	1	-0,0
	-6000 Other taxes	184	166	-9,8

1) Preliminary data

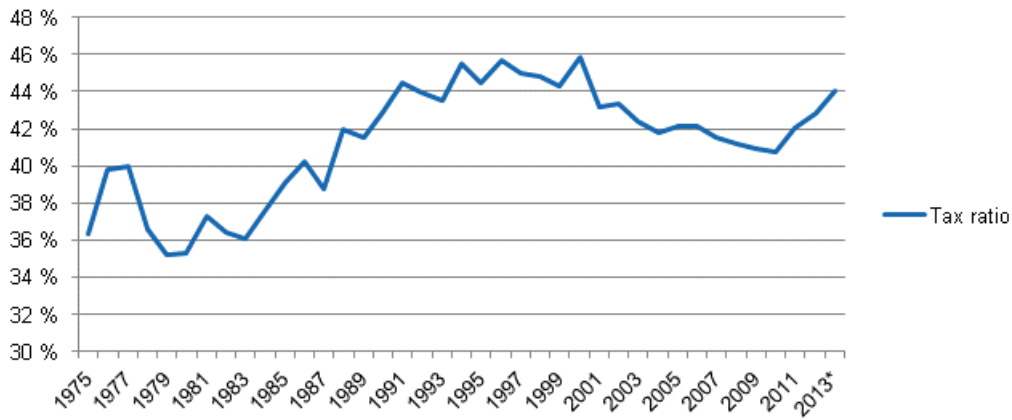
**Appendix table 2. Net tax ratio and public transfers, 1975 to 2013<sup>1)</sup>**

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	2 079	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
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	30 547	481	2 905	33 933	21,4	32 345	20,4
2005	69 230	31 580	657	2 929	35 166	21,4	34 064	20,7
2006	72 763	32 528	561	3 064	36 153	20,9	36 610	21,2
2007	77 447	33 429	604	3 118	37 151	19,9	40 296	21,6
2008	79 823	35 341	700	3 298	39 339	20,3	40 484	20,9
2009	74 103	38 639	787	3 309	42 735	23,6	31 368	17,3
2010	76 315	40 358	694	3 434	44 486	23,8	31 829	17,0
2011	82 750	42 273	706	3 496	46 475	23,6	36 275	18,4
2012	85 269	44 812	651	3 513	48 976	24,6	36 293	18,2
2013	88 589	46 924	671	3 480	51 075	25,4	37 514	18,6

1) Preliminary data

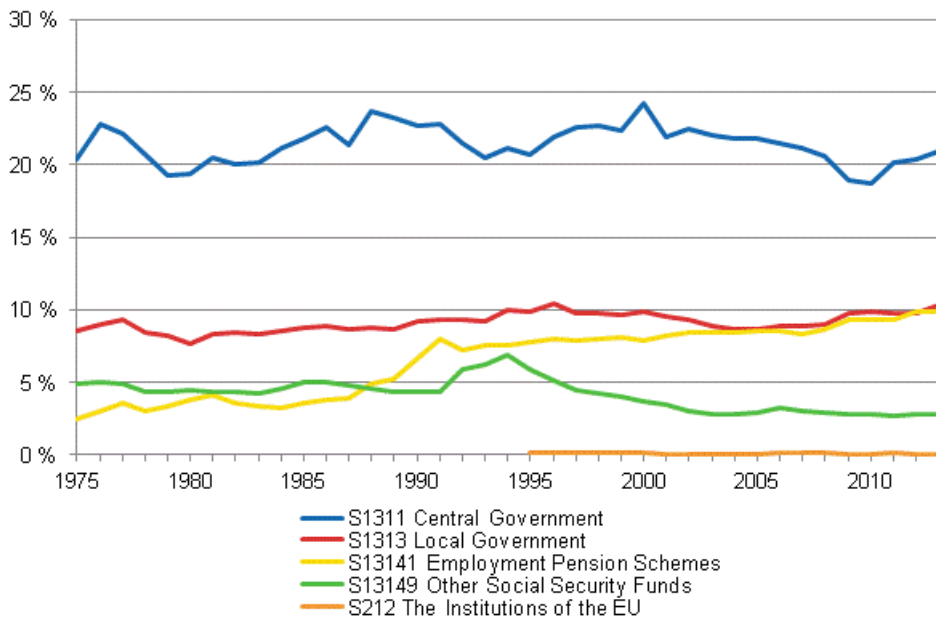
# Appended figures

**Appendix figure 1. Tax ratio in 1975 to 2013\***



\* Preliminary data

**Appendix figure 2. Tax ratio by tax collector sector 1975–2013\***



\* Preliminary data

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Suomen virallinen tilasto  
Finlands officiella statistik  
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Government Finance 2014

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