

# ESTONIA

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>5 686</b>	<b>5 998</b>	<b>6 456</b>	<b>6 890</b>	<b>7 302</b>	<b>7 777</b>	<b>8 550</b>	<b>9 313</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>5 650</b>	<b>5 960</b>	<b>6 412</b>	<b>6 841</b>	<b>7 250</b>	<b>7 715</b>	<b>8 484</b>	<b>9 240</b>
<b>3 Total tax receipts</b>	<b>3 650</b>	<b>3 882</b>	<b>4 229</b>	<b>4 540</b>	<b>4 806</b>	<b>5 062</b>	<b>5 506</b>	<b>5 984</b>
<b>4 Taxes on production and imports</b>	<b>2 466</b>	<b>2 525</b>	<b>2 750</b>	<b>2 933</b>	<b>3 178</b>	<b>3 352</b>	<b>3 577</b>	<b>3 943</b>
<b>5 Taxes on products</b>	<b>2 337</b>	<b>2 388</b>	<b>2 592</b>	<b>2 778</b>	<b>3 011</b>	<b>3 178</b>	<b>3 382</b>	<b>3 654</b>
<b>6 Value added type taxes</b>	<b>1 508</b>	<b>1 558</b>	<b>1 711</b>	<b>1 873</b>	<b>1 975</b>	<b>2 149</b>	<b>2 331</b>	<b>2 483</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>796</b>	<b>802</b>	<b>850</b>	<b>875</b>	<b>1 002</b>	<b>994</b>	<b>1 016</b>	<b>1 133</b>
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	796	802	850	875	1 002	994	1 016	1 133
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	796	802	850	875	1 002	994	1 016	1 133
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>32</b>	<b>29</b>	<b>30</b>	<b>30</b>	<b>34</b>	<b>35</b>	<b>35</b>	<b>38</b>
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	7	7	7	7	7	8	8	8
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	21	22	23	23	26	27	27	30
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	5	0	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
<b>29 Other taxes on production</b>	<b>129</b>	<b>136</b>	<b>158</b>	<b>155</b>	<b>168</b>	<b>174</b>	<b>194</b>	<b>289</b>
30 Taxes on land, buildings or other structures	59	57	59	58	59	58	58	59
31 Taxes on the use of fixed assets	4	4	4	5	5	5	5	5
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1	1	1	1	3	3	3	4
35 Taxes on pollution	31	37	62	51	71	76	94	184
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	35	38	33	40	29	31	34	37
<b>38 Current taxes on income and wealth</b>	<b>1 184</b>	<b>1 357</b>	<b>1 479</b>	<b>1 607</b>	<b>1 628</b>	<b>1 710</b>	<b>1 929</b>	<b>2 041</b>
<b>39 Taxes on income</b>	<b>1 184</b>	<b>1 357</b>	<b>1 479</b>	<b>1 607</b>	<b>1 628</b>	<b>1 710</b>	<b>1 929</b>	<b>2 041</b>
40 Taxes on individual or household income including holding gains	931	1 031	1 134	1 182	1 259	1 344	1 411	1 532
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	252	327	345	424	369	366	518	509
44 Taxes on income or profits of corporations excl. holding gains	56	62	69	38	38	40	71	94
45 Taxes on holding gains of corporations	197	265	276	386	331	325	447	416
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	197	265	276	386	331	325	447	416
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	..	..	..	..	..	..	..	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	0	0	0	0	0	0	0	0
<b>57 Capital taxes</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>2 000</b>	<b>2 077</b>	<b>2 184</b>	<b>2 300</b>	<b>2 444</b>	<b>2 653</b>	<b>2 978</b>	<b>3 256</b>
62 Employers' actual social contributions	1 845	1 949	2 050	2 181	2 321	2 520	2 835	3 101
63 Compulsory	1 845	1 949	2 050	2 181	2 321	2 520	2 835	3 101
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	155	128	133	119	123	133	144	156
66 Compulsory	155	128	133	119	123	133	144	156
<i>of which:</i>								
67 Employees	137	109	114	99	103	112	123	136
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
<b>70 Imputed social contributions</b>	<b>35</b>	<b>38</b>	<b>44</b>	<b>49</b>	<b>52</b>	<b>62</b>	<b>66</b>	<b>73</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

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## Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>4 621</b>	<b>4 927</b>	<b>5 315</b>	<b>5 707</b>	<b>6 049</b>	<b>6 415</b>	<b>7 066</b>	<b>7 694</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>4 589</b>	<b>4 893</b>	<b>5 276</b>	<b>5 662</b>	<b>6 001</b>	<b>6 363</b>	<b>7 006</b>	<b>7 628</b>
3 Total tax receipts	3 575	3 814	4 159	4 471	4 736	4 991	5 435	5 912
4 Taxes on production and imports	2 391	2 457	2 681	2 864	3 108	3 281	3 506	3 871
5 Taxes on products	2 332	2 388	2 592	2 778	3 011	3 178	3 382	3 654
6 Other taxes on production	59	68	89	86	97	103	124	217
7 Current taxes on income and wealth	1 184	1 357	1 479	1 607	1 628	1 710	1 929	2 041
8 Taxes on income	1 184	1 357	1 479	1 607	1 628	1 710	1 929	2 041
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	1 014	1 079	1 117	1 191	1 265	1 372	1 571	1 716
12 Imputed social contributions	32	34	39	45	48	53	59	66
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>78</b>	<b>72</b>	<b>74</b>	<b>73</b>	<b>75</b>	<b>79</b>	<b>77</b>	<b>78</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>75</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>71</b>	<b>70</b>	<b>71</b>	<b>72</b>
3 Total tax receipts	75	68	69	69	71	70	71	72
4 Taxes on production and imports	75	68	69	69	71	70	71	72
5 Taxes on products	5	0	..	..	..	..	..	..
6 Other taxes on production	70	68	69	69	71	70	71	72
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	3	4	5	4	4	9	6	6
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>986</b>	<b>998</b>	<b>1 067</b>	<b>1 110</b>	<b>1 179</b>	<b>1 282</b>	<b>1 407</b>	<b>1 541</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>986</b>	<b>998</b>	<b>1 067</b>	<b>1 110</b>	<b>1 179</b>	<b>1 282</b>	<b>1 407</b>	<b>1 541</b>
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	986	998	1 067	1 110	1 179	1 282	1 407	1 541
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20210211/84247>.

Source: Statistical Office of Estonia via Eurostat.