

ESTONIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	6 456	6 883	7 302	7 839	8 550	9 313	9 170	10 557
2 Total tax receipts and actual social contributions	6 412	6 834	7 250	7 777	8 484	9 240	9 084	10 462
3 Total tax receipts	4 229	4 534	4 806	5 062	5 506	5 984	5 753	6 810
4 Taxes on production and imports	2 750	2 927	3 178	3 352	3 577	3 943	3 651	4 183
5 Taxes on products	2 592	2 778	3 011	3 178	3 382	3 654	3 375	3 904
6 Value added type taxes	1 711	1 873	1 975	2 149	2 331	2 483	2 439	2 877
7 Taxes and duties on imports, excluding VAT	850	875	1 002	994	1 016	1 133	901	986
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	850	875	1 002	994	1 016	1 133	901	986
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	850	875	1 002	994	1 016	1 133	901	986
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	30	30	34	35	35	38	34	41
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	7	7	7	8	8	8	6	8
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	23	23	26	27	27	30	28	33
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	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	158	149	168	174	194	289	277	279
30 Taxes on land, buildings or other structures	59	58	59	58	58	59	58	59
31 Taxes on the use of fixed assets	4	5	5	5	5	5	5	5
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1	1	3	3	3	4	4	5
35 Taxes on pollution	62	51	71	76	94	184	172	168
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	33	34	29	31	34	37	37	41
38 Current taxes on income and wealth	1 479	1 607	1 628	1 710	1 929	2 041	2 102	2 627
39 Taxes on income	1 479	1 607	1 628	1 710	1 929	2 041	2 102	2 627
40 Taxes on individual or household income including holding gains	1 134	1 182	1 259	1 344	1 411	1 532	1 652	2 146
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	345	424	369	366	518	509	450	481
44 Taxes on income or profits of corporations excl. holding gains	69	38	38	40	71	94	82	96
45 Taxes on holding gains of corporations	276	386	331	325	447	416	368	386
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	276	386	331	325	447	416	368	386
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	0	0	0	0	0	0	0	0
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
57 Capital taxes	..	..	..	..	..	..	..	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	2 184	2 300	2 444	2 716	2 978	3 256	3 331	3 652
62 Employers' actual social contributions	1 960	2 078	2 202	2 452	2 684	2 935	2 974	3 280
63 Compulsory	1 960	2 078	2 202	2 452	2 684	2 935	2 974	3 280
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	224	222	241	264	294	321	357	372
66 Compulsory	224	222	241	264	294	321	357	372
<i>of which:</i>								
67 Employees	114	99	103	112	123	136	139	150
68 Self- and non-employed persons	111 e	123 e	138 e	152 e	171 e	186 e	217 e	221 e
69 Voluntary	..	..	..	..	..	..	..	..
70 Imputed social contributions	44	49	52	62	66	73	86	95
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

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	5 315	5 700	6 049	6 478	7 066	7 694	7 507	8 750
2 Total tax receipts and actual social contributions	5 276	5 655	6 001	6 425	7 006	7 628	7 427	8 662
3 Total tax receipts	4 159	4 465	4 736	4 991	5 435	5 912	5 683	6 737
4 Taxes on production and imports	2 681	2 858	3 108	3 281	3 506	3 871	3 581	4 110
5 Taxes on products	2 592	2 778	3 011	3 178	3 382	3 654	3 375	3 904
6 Other taxes on production	89	80	97	103	124	217	206	206
7 Current taxes on income and wealth	1 479	1 607	1 628	1 710	1 929	2 041	2 102	2 627
8 Taxes on income	1 479	1 607	1 628	1 710	1 929	2 041	2 102	2 627
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	1 117	1 191	1 265	1 434	1 571	1 716	1 744	1 925
12 Imputed social contributions	39	45	48	53	59	66	80	89
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	74	73	75	79	77	78	77	80
2 Total tax receipts and actual social contributions	69	69	71	70	71	72	70	73
3 Total tax receipts	69	69	71	70	71	72	70	73
4 Taxes on production and imports	69	69	71	70	71	72	70	73
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	69	69	71	70	71	72	70	73
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	5	4	4	9	6	6	6	6
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	1 067	1 110	1 179	1 282	1 407	1 541	1 587	1 727
2 Total tax receipts and actual social contributions	1 067	1 110	1 179	1 282	1 407	1 541	1 587	1 727
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	1 067	1 110	1 179	1 282	1 407	1 541	1 587	1 727
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/navo14/20230523/7fa1>.

Source: Statistical Office of Estonia via Eurostat.