

FINLAND

Table II. Detailed taxes and social contribution receipts

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.1 GENERAL GOVERNMENT								
1 Total receipts	82 821	85 351	88 791	90 133	92 063	95 147	96 990	99 095
2 Total tax receipts and actual social contributions	82 821	85 351	88 791	90 133	92 063	95 147	96 990	99 095
3 Total tax receipts	58 784	59 823	62 889	63 845	65 121	67 209	69 688	71 148
4 Taxes on production and imports	27 180	28 135	29 306	29 556	29 670	31 084	31 564	33 092
5 Taxes on products	26 932	27 926	28 937	29 088	29 458	30 806	31 290	32 747
6 Value added type taxes	17 315	17 987	18 888	18 948	18 974	19 694	20 404	21 364
7 Taxes and duties on imports, excluding VAT	..	..	1	..	..	..	..	..
8 Import duties	..	..	1	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	9 617	9 939	10 048	10 140	10 484	11 112	10 886	11 383
17 Excise duties and consumption taxes	7 322	7 516	7 513	7 433	7 679	8 200	8 003	8 390
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	544	582	590	708	783	874	776	844
20 Car registration taxes	41	40	37	36	36	36	31	27
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	172	210	217	218	222	231	228	226
23 Taxes on insurance premiums	635	670	722	761	788	796	779	783
24 Other taxes on specific services	18	16	19	18	6	6	5	2
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	883	901	948	963	967	966	1 060	1 109
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	2	4	2	3	3	3	4	2
29 Other taxes on production	248	209	369	468	212	278	274	345
30 Taxes on land, buildings or other structures	..	..	..	..	..	..	..	..
31 Taxes on the use of fixed assets	176	145	173	173	184	199	211	217
32 Total wage bill and payroll taxes	1	1	1	1	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	64	56	56	148	95	111	87	120
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	7	7	139	146	-67	-32	-24	8
38 Current taxes on income and wealth	31 209	31 179	32 937	33 790	34 820	35 603	37 215	37 364
39 Taxes on income	29 398	29 267	30 850	31 546	32 444	33 021	34 456	34 543
40 Taxes on individual or household income including holding gains	24 181	24 989	25 998	27 523	27 824	28 136	28 277	28 569
41 Taxes on individual or household income excl. holding gains	23 391	24 430	25 130	26 575	26 738	27 251	27 089	27 427
42 Taxes on individual or household holding gains	790 e	559 e	868 e	948 e	1 086 e	885 e	1 188 e	1 142 p
43 Taxes on income or profits of corporations including holding gains	5 153	4 213	4 799	3 956	4 547	4 798	6 127	5 936
44 Taxes on income or profits of corporations excl. holding gains	5 153	4 213	4 799	3 956	4 547	4 798	6 127	5 936
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	790 e	559 e	868 e	948 e	1 086 e	885 e	1 188 e	1 142 p
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	64	65	53	67	73	87	52	38
50 Other current taxes	1 811	1 912	2 087	2 244	2 376	2 582	2 759	2 821
51 Current taxes on capital	1 199	1 270	1 363	1 512	1 603	1 670	1 774	1 813
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	612	642	724	732	773	912	985	1 008
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	395	509	646	499	631	522	909	692
58 Taxes on capital transfers	395	509	646	499	631	522	909	692
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	24 037	25 528	25 902	26 288	26 942	27 938	27 302	27 947
62 Employers' actual social contributions	16 969	17 708	17 921	17 914	18 259	18 788	17 604	17 650
63 Compulsory	16 937	17 674	17 888	17 885	18 232	18 763	17 585	17 631
64 Voluntary	32	34	33	29	27	25	19	19
65 Households' actual social contributions	7 068	7 820	7 981	8 374	8 683	9 150	9 698	10 297
66 Compulsory	6 839	7 587	7 744	8 126	8 407	8 867	9 415	10 014
of which:								
67 Employees	5 124	5 724	5 811	6 101	6 364	6 829	7 467	8 100
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	229	233	237	248	276	283	283	283
70 Imputed social contributions	..	..	..	..	..	..	..	..
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

FINLAND

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

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.2 CENTRAL GOVERNMENT								
1 Total receipts	39 635	40 480	42 179	42 686	43 272	45 273	46 921	48 684
2 Total tax receipts and actual social contributions	39 635	40 480	42 179	42 686	43 272	45 273	46 921	48 684
3 Total tax receipts	39 635	40 480	42 179	42 686	43 272	45 273	46 921	48 684
4 Taxes on production and imports	27 179	28 134	29 305	29 555	29 669	31 083	31 563	33 091
5 Taxes on products	26 931	27 925	28 936	29 087	29 457	30 805	31 289	32 746
6 Other taxes on production	248	209	369	468	212	278	274	345
7 Current taxes on income and wealth	12 061	11 837	12 228	12 632	12 972	13 668	14 449	14 901
8 Taxes on income	11 450	11 197	11 506	11 901	12 200	12 757	13 465	13 893
9 Other current taxes	611	640	722	731	772	911	984	1 008
10 Capital taxes	395	509	646	499	631	522	909	692
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	19 149	19 343	20 710	21 159	21 849	21 936	22 767	22 464
2 Total tax receipts and actual social contributions	19 149	19 343	20 710	21 159	21 849	21 936	22 767	22 464
3 Total tax receipts	19 149	19 343	20 710	21 159	21 849	21 936	22 767	22 464
4 Taxes on production and imports	1	1	1	1	1	1	1	1
5 Taxes on products	1	1	1	1	1	1	1	1
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	19 148	19 342	20 709	21 158	21 848	21 935	22 766	22 463
8 Taxes on income	17 948	18 070	19 344	19 645	20 244	20 264	20 991	20 650
9 Other current taxes	1 200	1 272	1 365	1 513	1 604	1 671	1 775	1 813
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	24 037	25 528	25 902	26 288	26 942	27 938	27 302	27 947
2 Total tax receipts and actual social contributions	24 037	25 528	25 902	26 288	26 942	27 938	27 302	27 947
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	24 037	25 528	25 902	26 288	26 942	27 938	27 302	27 947
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/aa19>.

Source: Statistics Finland via Eurostat.