

FINLAND

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 | 90 133 | 92 063 | 95 147 | 96 988 | 98 997 | 101 282 | 99 436 | 107 989 |
| 2 Total tax receipts and actual social contributions | 90 133 | 92 063 | 95 147 | 96 988 | 98 997 | 101 282 | 99 436 | 107 989 |
| 3 Total tax receipts | 63 845 | 65 121 | 67 209 | 69 688 | 71 081 | 72 741 | 71 875 | 77 553 |
| 4 Taxes on production and imports | 29 556 | 29 670 | 31 084 | 31 564 | 33 021 | 33 633 | 33 111 | 34 689 |
| 5 Taxes on products | 29 088 | 29 458 | 30 806 | 31 290 | 32 680 | 33 099 | 32 609 | 34 170 |
| 6 Value added type taxes | 18 948 | 18 974 | 19 694 | 20 404 | 21 364 | 21 974 | 22 005 | 23 551 |
| 7 Taxes and duties on imports, excluding VAT | .. | .. | .. | .. | .. | .. | .. | .. |
| 8 Import duties | .. | .. | .. | .. | .. | .. | .. | .. |
| 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 | 10 140 | 10 484 | 11 112 | 10 886 | 11 316 | 11 125 | 10 604 | 10 619 |
| 17 Excise duties and consumption taxes | 7 433 | 7 679 | 8 200 | 8 003 | 8 323 | 8 119 | 8 006 | 7 834 |
| 18 Stamp taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 19 Taxes on financial and capital transactions | 708 | 783 | 874 | 776 | 844 | 857 | 822 | 1 002 |
| 20 Car registration taxes | 36 | 36 | 36 | 31 | 27 | 27 | 27 | 29 |
| 21 Taxes on entertainment | .. | .. | .. | .. | .. | .. | .. | .. |
| 22 Taxes on lotteries, gambling and betting | 218 | 222 | 231 | 228 | 226 | 217 | 163 | 67 |
| 23 Taxes on insurance premiums | 761 | 788 | 796 | 779 | 783 | 800 | 831 | 860 |
| 24 Other taxes on specific services | 18 | 6 | 6 | 5 | 2 | .. | .. | .. |
| 25 General sales or turnover taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 26 Profits of fiscal monopolies | 963 | 967 | 966 | 1 060 | 1 109 | 1 099 | 746 | 819 |
| 27 Export duties and monetary compensatory amounts on exports | .. | .. | .. | .. | .. | .. | .. | .. |
| 28 Other taxes on products n.e.c. | 3 | 3 | 3 | 4 | 2 | 6 | 9 | 8 |
| 29 Other taxes on production | 468 | 212 | 278 | 274 | 341 | 534 | 502 | 519 |
| 30 Taxes on land, buildings or other structures | .. | .. | .. | .. | .. | .. | .. | .. |
| 31 Taxes on the use of fixed assets | 173 | 184 | 199 | 211 | 213 | 203 | 205 | 198 |
| 32 Total wage bill and payroll taxes | 1 | .. | .. | .. | .. | .. | .. | .. |
| 33 Taxes on international transactions | .. | .. | .. | .. | .. | .. | .. | .. |
| 34 Business and professional licences | .. | .. | .. | .. | .. | .. | .. | .. |
| 35 Taxes on pollution | 148 | 95 | 111 | 87 | 120 | 266 | 228 | 241 |
| 36 Under-compensation of VAT (flat rate system) | .. | .. | .. | .. | .. | .. | .. | .. |
| 37 Other taxes on production n.e.c. | 146 | -67 | -32 | -24 | 8 | 65 | 69 | 80 |
| 38 Current taxes on income and wealth | 33 790 | 34 820 | 35 603 | 37 215 | 37 368 | 38 359 | 37 967 | 42 038 |
| 39 Taxes on income | 31 546 | 32 444 | 33 021 | 34 456 | 34 543 | 35 510 | 35 022 | 39 111 |
| 40 Taxes on individual or household income including holding gains | 27 523 | 27 824 | 28 136 | 28 277 | 28 569 | 29 401 | 29 873 | 32 270 |
| 41 Taxes on individual or household income excl. holding gains | 26 575 | 26 738 | 27 251 | 27 089 | 27 305 | 28 330 | 28 592 | 30 804 |
| 42 Taxes on individual or household holding gains | 948 e | 1 086 e | 885 e | 1 188 e | 1 264 e | 1 071 e | 1 281 e | 1 466 p |
| 43 Taxes on income or profits of corporations including holding gains | 3 956 | 4 547 | 4 798 | 6 127 | 5 936 | 6 069 | 5 089 | 6 745 |
| 44 Taxes on income or profits of corporations excl. holding gains | 3 956 | 4 547 | 4 798 | 6 127 | 5 936 | 6 069 | 5 089 | 6 745 |
| 45 Taxes on holding gains of corporations | .. | .. | .. | .. | .. | .. | .. | .. |
| 46 Other taxes on holding gains | .. | .. | .. | .. | .. | .. | .. | .. |
| 47 Taxes on holding gains | 948 e | 1 086 e | 885 e | 1 188 e | 1 264 e | 1 071 e | 1 281 e | 1 466 p |
| 48 Taxes on winnings from lottery or gambling | .. | .. | .. | .. | .. | .. | .. | .. |
| 49 Other taxes on income n.e.c. | 67 | 73 | 87 | 52 | 38 | 40 | 60 | 96 |
| 50 Other current taxes | 2 244 | 2 376 | 2 582 | 2 759 | 2 825 | 2 849 | 2 945 | 2 927 |
| 51 Current taxes on capital | 1 512 | 1 603 | 1 670 | 1 774 | 1 813 | 1 871 | 1 950 | 1 960 |
| 52 Poll taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 53 Expenditure taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 54 Payments by households for licences | 732 | 773 | 912 | 985 | 1 012 | 978 | 995 | 967 |
| 55 Taxes on international transactions | .. | .. | .. | .. | .. | .. | .. | .. |
| 56 Other current taxes n.e.c. | .. | .. | .. | .. | .. | .. | .. | .. |
| 57 Capital taxes | 499 | 631 | 522 | 909 | 692 | 749 | 797 | 826 |
| 58 Taxes on capital transfers | 499 | 631 | 522 | 909 | 692 | 749 | 797 | 826 |
| 59 Capital levies | .. | .. | .. | .. | .. | .. | .. | .. |
| 60 Other capital taxes n.e.c. | .. | .. | .. | .. | .. | .. | .. | .. |
| 61 Actual social contributions | 26 288 | 26 942 | 27 938 | 27 300 | 27 916 | 28 541 | 27 561 | 30 436 |
| 62 Employers' actual social contributions | 17 914 | 18 259 | 18 788 | 17 602 | 17 642 | 17 786 | 16 712 | 18 893 |
| 63 Compulsory | 17 885 | 18 232 | 18 763 | 17 585 | 17 631 | 17 778 | 16 704 | 18 885 |
| 64 Voluntary | 29 | 27 | 25 | 17 | 11 | 8 | 8 | 8 |
| 65 Households' actual social contributions | 8 374 | 8 683 | 9 150 | 9 698 | 10 274 | 10 755 | 10 849 | 11 543 |
| 66 Compulsory | 8 126 | 8 407 | 8 867 | 9 415 | 10 016 | 10 517 | 10 622 | 11 290 |
| <i>of which:</i> | | | | | | | | |
| 67 Employees | 6 101 | 6 364 | 6 829 | 7 467 | 8 102 | 8 546 | 8 553 | 9 129 |
| 68 Self- and non-employed persons | .. | .. | .. | .. | .. | .. | .. | .. |
| 69 Voluntary | 248 | 276 | 283 | 283 | 258 | 238 | 227 | 253 |
| 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

| | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| II.2 CENTRAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 42 686 | 43 272 | 45 273 | 46 921 | 48 617 | 49 575 | 47 291 | 51 761 |
| 2 Total tax receipts and actual social contributions | 42 686 | 43 272 | 45 273 | 46 921 | 48 617 | 49 575 | 47 291 | 51 761 |
| 3 Total tax receipts | 42 686 | 43 272 | 45 273 | 46 921 | 48 617 | 49 575 | 47 291 | 51 761 |
| 4 Taxes on production and imports | 29 555 | 29 669 | 31 083 | 31 563 | 33 020 | 33 632 | 33 110 | 34 688 |
| 5 Taxes on products | 29 087 | 29 457 | 30 805 | 31 289 | 32 679 | 33 098 | 32 608 | 34 169 |
| 6 Other taxes on production | 468 | 212 | 278 | 274 | 341 | 534 | 502 | 519 |
| 7 Current taxes on income and wealth | 12 632 | 12 972 | 13 668 | 14 449 | 14 905 | 15 194 | 13 384 | 16 247 |
| 8 Taxes on income | 11 901 | 12 200 | 12 757 | 13 465 | 13 893 | 14 216 | 12 389 | 15 280 |
| 9 Other current taxes | 731 | 772 | 911 | 984 | 1 012 | 978 | 995 | 967 |
| 10 Capital taxes | 499 | 631 | 522 | 909 | 692 | 749 | 797 | 826 |
| 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 | 21 159 | 21 849 | 21 936 | 22 767 | 22 464 | 23 166 | 24 584 | 25 792 |
| 2 Total tax receipts and actual social contributions | 21 159 | 21 849 | 21 936 | 22 767 | 22 464 | 23 166 | 24 584 | 25 792 |
| 3 Total tax receipts | 21 159 | 21 849 | 21 936 | 22 767 | 22 464 | 23 166 | 24 584 | 25 792 |
| 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 | 21 158 | 21 848 | 21 935 | 22 766 | 22 463 | 23 165 | 24 583 | 25 791 |
| 8 Taxes on income | 19 645 | 20 244 | 20 264 | 20 991 | 20 650 | 21 294 | 22 633 | 23 831 |
| 9 Other current taxes | 1 513 | 1 604 | 1 671 | 1 775 | 1 813 | 1 871 | 1 950 | 1 960 |
| 10 Capital taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 11 Actual social contributions | 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 | 26 288 | 26 942 | 27 938 | 27 300 | 27 916 | 28 541 | 27 561 | 30 436 |
| 2 Total tax receipts and actual social contributions | 26 288 | 26 942 | 27 938 | 27 300 | 27 916 | 28 541 | 27 561 | 30 436 |
| 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 | 26 288 | 26 942 | 27 938 | 27 300 | 27 916 | 28 541 | 27 561 | 30 436 |
| 12 Imputed social contributions | .. | .. | .. | .. | .. | .. | .. | .. |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | .. | .. | .. | .. | .. | .. | .. | .. |

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/617f>.

Source: Statistics Finland via Eurostat.