

# SWEDEN

## Table II. Detailed taxes and social contribution receipts

Million SEK

|   | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             | 2020             | 2021             |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>II.1 GENERAL GOVERNMENT</b>  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>1 Total receipts</b>   | <b>1 700 672</b> | <b>1 833 337</b> | <b>1 965 740</b> | <b>2 059 711</b> | <b>2 139 105</b> | <b>2 189 903</b> | <b>2 165 778</b> | <b>2 370 295</b> |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>1 694 683</b> | <b>1 826 647</b> | <b>1 958 606</b> | <b>2 052 081</b> | <b>2 130 793</b> | <b>2 181 139</b> | <b>2 156 951</b> | <b>2 360 651</b> |
| <b>3 Total tax receipts</b>   | <b>1 568 551</b> | <b>1 694 149</b> | <b>1 820 030</b> | <b>1 906 520</b> | <b>1 974 254</b> | <b>2 017 817</b> | <b>1 994 173</b> | <b>2 184 847</b> |
| <b>4 Taxes on production and imports</b>                                  | <b>859 762</b>   | <b>915 099</b>   | <b>987 375</b>   | <b>1 029 442</b> | <b>1 076 387</b> | <b>1 104 370</b> | <b>1 080 175</b> | <b>1 172 295</b> |
| <b>5 Taxes on products</b>  | <b>461 500</b>   | <b>493 207</b>   | <b>525 918</b>   | <b>547 181</b>   | <b>573 500</b>   | <b>588 324</b>   | <b>588 079</b>   | <b>633 385</b>   |
| <b>6 Value added type taxes</b>   | <b>353 439</b>   | <b>379 119</b>   | <b>405 160</b>   | <b>424 886</b>   | <b>445 241</b>   | <b>459 699</b>   | <b>461 132</b>   | <b>499 361</b>   |
| <b>7 Taxes and duties on imports, excluding VAT</b>                       | <b>19</b>        | <b>6</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>6</b>         | <b>0</b>         |
| 8 Import duties   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 9 Taxes on imports, excluding VAT and import duties                       | 19               | 6                | 0                | 0                | 0                | 0                | 6                | 0                |
| 10 Levies on imported agricultural products                               | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 11 Monetary compensatory amounts on imports                               | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 12 Excise duties  | 19               | 6                | 0                | 0                | 0                | 0                | 6                | 0                |
| 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>108 042</b>   | <b>114 082</b>   | <b>120 758</b>   | <b>122 295</b>   | <b>128 259</b>   | <b>128 625</b>   | <b>126 941</b>   | <b>134 024</b>   |
| 17 Excise duties and consumption taxes                                    | 89 143           | 93 381           | 98 353           | 99 554           | 103 994          | 104 067          | 102 927          | 105 589          |
| 18 Stamp taxes  | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 19 Taxes on financial and capital transactions                            | 9 261            | 10 895           | 12 330           | 12 138           | 12 060           | 12 277           | 12 721           | 15 524           |
| 20 Car registration taxes   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 21 Taxes on entertainment   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 22 Taxes on lotteries, gambling and betting                               | 1 305            | 1 337            | 1 440            | 1 471            | 1 454            | 3 801            | 3 776            | 4 028            |
| 23 Taxes on insurance premiums  | 2 800            | 2 810            | 2 840            | 2 894            | 2 886            | 2 829            | 2 792            | 2 801            |
| 24 Other taxes on specific services                                       | 226              | 200              | 200              | 170              | 1 414            | 1 937            | 609              | 568              |
| 25 General sales or turnover taxes  | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 26 Profits of fiscal monopolies   | 5 016            | 5 000            | 5 112            | 4 976            | 4 660            | 1 817            | 2 096            | 3 276            |
| 27 Export duties and monetary compensatory amounts on exports             | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 28 Other taxes on products n.e.c.   | 291              | 459              | 483              | 1 092            | 1 791            | 1 897            | 2 020            | 2 238            |
| <b>29 Other taxes on production</b>                                       | <b>398 262</b>   | <b>421 892</b>   | <b>461 457</b>   | <b>482 261</b>   | <b>502 887</b>   | <b>516 046</b>   | <b>492 096</b>   | <b>538 910</b>   |
| 30 Taxes on land, buildings or other structures                           | 31 984           | 32 424           | 33 432           | 32 864           | 33 208           | 34 380           | 34 556           | 36 084           |
| 31 Taxes on the use of fixed assets                                       | 5 924            | 6 160            | 7 555            | 6 062            | 3 299            | 3 839            | 4 338            | 4 777            |
| 32 Total wage bill and payroll taxes                                      | 353 075          | 375 357          | 408 878          | 431 724          | 452 200          | 465 774          | 442 801          | 487 750          |
| 33 Taxes on international transactions                                    | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 34 Business and professional licences                                     | 1 013            | 1 091            | 1 163            | 1 275            | 1 342            | 1 299            | 1 341            | 1 371            |
| 35 Taxes on pollution   | 970              | 1 204            | 1 461            | 1 536            | 1 726            | 2 666            | 3 140            | 2 844            |
| 36 Under-compensation of VAT (flat rate system)                           | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 37 Other taxes on production n.e.c.                                       | 5 296            | 5 656            | 8 968            | 8 800            | 11 112           | 8 088            | 5 920            | 6 084            |
| <b>38 Current taxes on income and wealth</b>                              | <b>708 787</b>   | <b>779 050</b>   | <b>832 655</b>   | <b>877 078</b>   | <b>897 867</b>   | <b>913 447</b>   | <b>913 998</b>   | <b>1 012 552</b> |
| <b>39 Taxes on income</b>   | <b>690 906</b>   | <b>759 507</b>   | <b>813 129</b>   | <b>857 957</b>   | <b>878 474</b>   | <b>892 927</b>   | <b>892 756</b>   | <b>991 030</b>   |
| 40 Taxes on individual or household income including holding gains        | 587 514          | 635 733          | 686 985          | 722 078          | 733 154          | 734 375          | 740 745          | 798 723          |
| 41 Taxes on individual or household income excl. holding gains            | 577 457          | 627 464          | 682 484          | 718 044          | 727 981          | 729 244          | 735 301          | 792 263          |
| 42 Taxes on individual or household holding gains                         | 10 057           | 8 269            | 4 501            | 4 034            | 5 173            | 5 131            | 5 444            | 6 460            |
| 43 Taxes on income or profits of corporations including holding gains     | 103 392          | 123 774          | 126 144          | 135 879          | 145 320          | 158 552          | 152 011          | 192 307          |
| 44 Taxes on income or profits of corporations excl. holding gains         | 103 392          | 123 774          | 126 144          | 135 879          | 145 320          | 158 552          | 152 011          | 192 307          |
| 45 Taxes on holding gains of corporations                                 | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 46 Other taxes on holding gains   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 47 Taxes on holding gains   | 10 057           | 8 269            | 4 501            | 4 034            | 5 173            | 5 131            | 5 444            | 6 460            |
| 48 Taxes on winnings from lottery or gambling                             | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 49 Other taxes on income n.e.c.   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| <b>50 Other current taxes</b>   | <b>17 881</b>    | <b>19 543</b>    | <b>19 526</b>    | <b>19 121</b>    | <b>19 393</b>    | <b>20 520</b>    | <b>21 242</b>    | <b>21 522</b>    |
| 51 Current taxes on capital   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 52 Poll taxes   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 53 Expenditure taxes  | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 54 Payments by households for licences                                    | 17 881           | 19 543           | 19 526           | 19 121           | 19 393           | 20 520           | 21 242           | 21 522           |
| 55 Taxes on international transactions                                    | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 56 Other current taxes n.e.c.   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| <b>57 Capital taxes</b>   | <b>2</b>         | <b>..</b>        | <b>..</b>        | <b>..</b>        | <b>..</b>        | <b>..</b>        | <b>..</b>        | <b>..</b>        |
| 58 Taxes on capital transfers   | 2                | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 59 Capital levies   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 60 Other capital taxes n.e.c.   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| <b>61 Actual social contributions</b>                                     | <b>126 132</b>   | <b>132 498</b>   | <b>138 576</b>   | <b>145 561</b>   | <b>156 539</b>   | <b>163 322</b>   | <b>162 778</b>   | <b>175 804</b>   |
| 62 Employers' actual social contributions                                 | 123 007          | 129 315          | 135 540          | 142 445          | 153 419          | 160 346          | 159 610          | 172 700          |
| 63 Compulsory   | 106 577          | 112 589          | 117 530          | 123 174          | 129 962          | 135 380          | 134 879          | 143 029          |
| 64 Voluntary  | 16 430           | 16 726           | 18 010           | 19 271           | 23 457           | 24 966           | 24 731           | 29 671           |
| 65 Households' actual social contributions                                | 3 125            | 3 183            | 3 036            | 3 116            | 3 120            | 2 976            | 3 168            | 3 104            |
| 66 Compulsory   | 3 125            | 3 183            | 3 036            | 3 116            | 3 120            | 2 976            | 3 168            | 3 104            |
| <i>of which:</i>  |                  |                  |                  |                  |                  |                  |                  |                  |
| 67 Employees  | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 68 Self- and non-employed persons   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 69 Voluntary  | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| <b>70 Imputed social contributions</b>                                    | <b>6 006</b>     | <b>6 708</b>     | <b>7 151</b>     | <b>7 653</b>     | <b>8 342</b>     | <b>8 783</b>     | <b>8 850</b>     | <b>9 673</b>     |
| 71 Capital transfers for taxes and social cont., unlikely to be collected | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |

# SWEDEN

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

Million SEK

|   | 2014             | 2015             | 2016             | 2017             | 2018             | 2019             | 2020             | 2021             |
|---|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| <b>II.2 CENTRAL GOVERNMENT</b>  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>1 Total receipts</b>   | <b>1 070 442</b> | <b>1 168 639</b> | <b>1 255 104</b> | <b>1 315 337</b> | <b>1 362 869</b> | <b>1 401 487</b> | <b>1 365 757</b> | <b>1 519 554</b> |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>1 066 222</b> | <b>1 163 897</b> | <b>1 250 171</b> | <b>1 310 084</b> | <b>1 357 286</b> | <b>1 395 694</b> | <b>1 360 112</b> | <b>1 513 528</b> |
| 3 Total tax receipts  | 1 058 668        | 1 156 157        | 1 241 529        | 1 300 918        | 1 347 539        | 1 384 237        | 1 347 022        | 1 499 066        |
| 4 Taxes on production and imports   | 859 762          | 915 099          | 987 375          | 1 029 442        | 1 076 387        | 1 104 370        | 1 080 175        | 1 172 295        |
| 5 Taxes on products   | 461 500          | 493 207          | 525 918          | 547 181          | 573 500          | 588 324          | 588 079          | 633 385          |
| 6 Other taxes on production   | 398 262          | 421 892          | 461 457          | 482 261          | 502 887          | 516 046          | 492 096          | 538 910          |
| 7 Current taxes on income and wealth                                      | 198 904          | 241 058          | 254 154          | 271 476          | 271 152          | 279 867          | 266 847          | 326 771          |
| 8 Taxes on income   | 181 023          | 221 515          | 234 628          | 252 355          | 251 759          | 259 347          | 245 605          | 305 249          |
| 9 Other current taxes   | 17 881           | 19 543           | 19 526           | 19 121           | 19 393           | 20 520           | 21 242           | 21 522           |
| 10 Capital taxes  | 2                | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 11 Actual social contributions  | 7 554            | 7 740            | 8 642            | 9 166            | 9 747            | 11 457           | 13 090           | 14 462           |
| 12 Imputed social contributions   | 4 220            | 4 742            | 4 933            | 5 253            | 5 583            | 5 793            | 5 645            | 6 026            |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| <b>II.4 LOCAL GOVERNMENT</b>  |                  |                  |                  |                  |                  |                  |                  |                  |
| <b>1 Total receipts</b>   | <b>520 401</b>   | <b>548 746</b>   | <b>589 785</b>   | <b>617 785</b>   | <b>642 722</b>   | <b>649 643</b>   | <b>661 561</b>   | <b>704 043</b>   |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>518 759</b>   | <b>546 978</b>   | <b>587 869</b>   | <b>615 707</b>   | <b>640 425</b>   | <b>647 089</b>   | <b>658 792</b>   | <b>700 990</b>   |
| 3 Total tax receipts  | 509 883          | 537 992          | 578 501          | 605 602          | 626 715          | 633 580          | 647 151          | 685 781          |
| 4 Taxes on production and imports   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 5 Taxes on products   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 6 Other taxes on production   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 7 Current taxes on income and wealth                                      | 509 883          | 537 992          | 578 501          | 605 602          | 626 715          | 633 580          | 647 151          | 685 781          |
| 8 Taxes on income   | 509 883          | 537 992          | 578 501          | 605 602          | 626 715          | 633 580          | 647 151          | 685 781          |
| 9 Other current taxes   | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 10 Capital taxes  | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |
| 11 Actual social contributions  | 8 876            | 8 986            | 9 368            | 10 105           | 13 710           | 13 509           | 11 641           | 15 209           |
| 12 Imputed social contributions   | 1 642            | 1 768            | 1 916            | 2 078            | 2 297            | 2 554            | 2 769            | 3 053            |
| 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>109 829</b>   | <b>115 952</b>   | <b>120 851</b>   | <b>126 589</b>   | <b>133 514</b>   | <b>138 773</b>   | <b>138 460</b>   | <b>146 698</b>   |
| <b>2 Total tax receipts and actual social contributions</b>               | <b>109 702</b>   | <b>115 772</b>   | <b>120 566</b>   | <b>126 290</b>   | <b>133 082</b>   | <b>138 356</b>   | <b>138 047</b>   | <b>146 133</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  | 109 702          | 115 772          | 120 566          | 126 290          | 133 082          | 138 356          | 138 047          | 146 133          |
| 12 Imputed social contributions   | 144              | 198              | 302              | 322              | 462              | 436              | 436              | 594              |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | ..               | ..               | ..               | ..               | ..               | ..               | ..               | ..               |

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/c8c4>.

Source: Statistics Sweden via Eurostat.