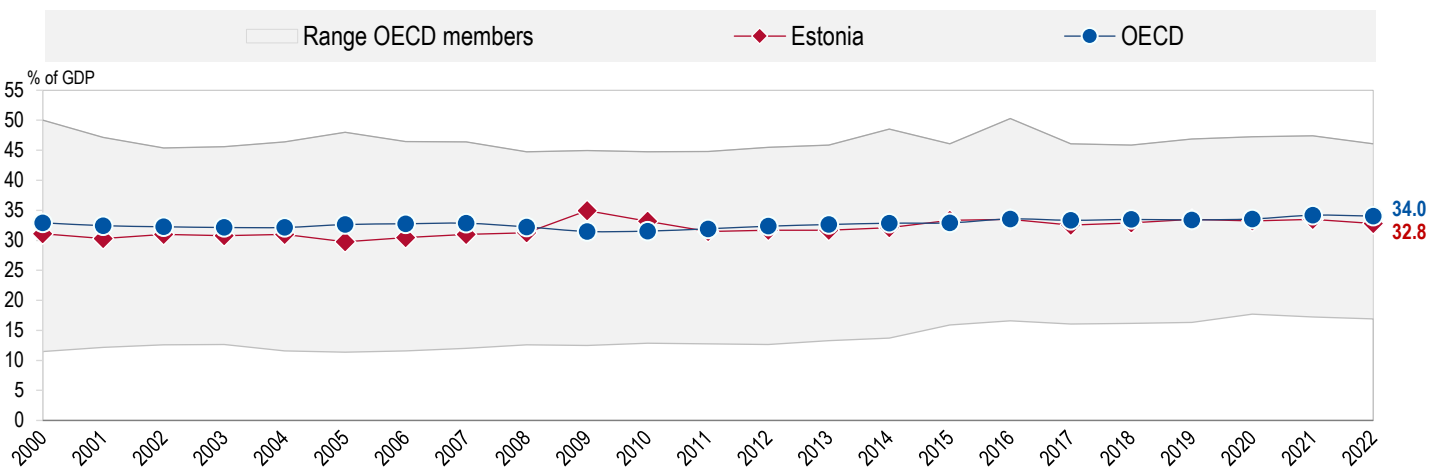


Revenue Statistics 2023 - Estonia

Tax-to-GDP ratio

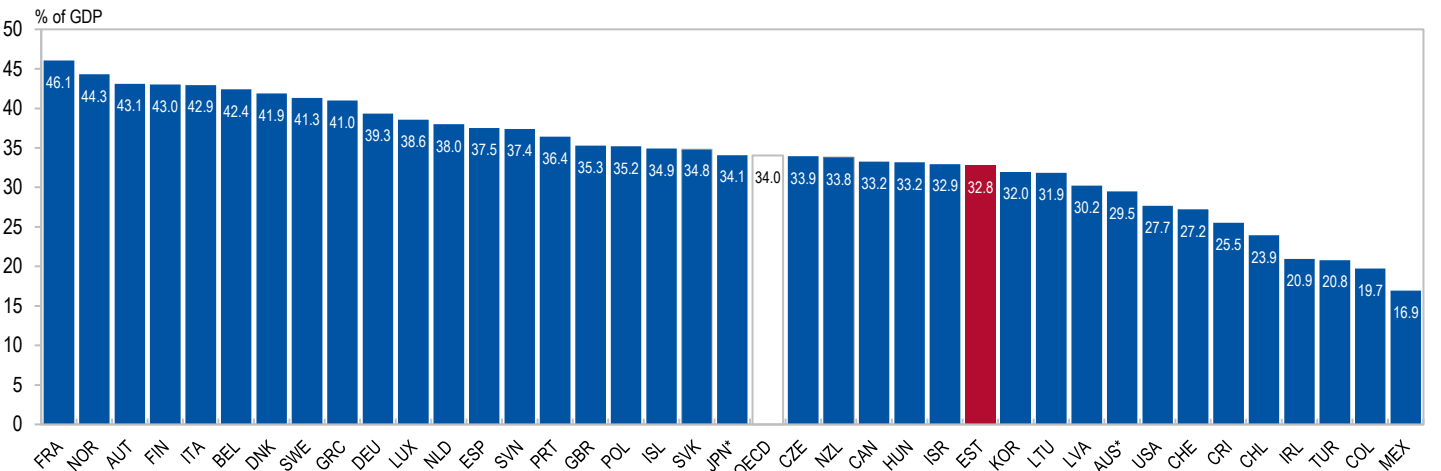
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Estonia decreased by 0.7 percentage points from 33.5% in 2021 to 32.8% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Estonia has increased from 31.1% in 2000 to 32.8% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Estonia was 35.0% in 2009, with the lowest being 29.8% in 2005.



Tax-to-GDP ratio compared to the OECD, 2022

Estonia ranked 26th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Estonia had a tax-to-GDP ratio of 32.8% compared with the OECD average of 34.0%. In 2021, Estonia was ranked 25th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

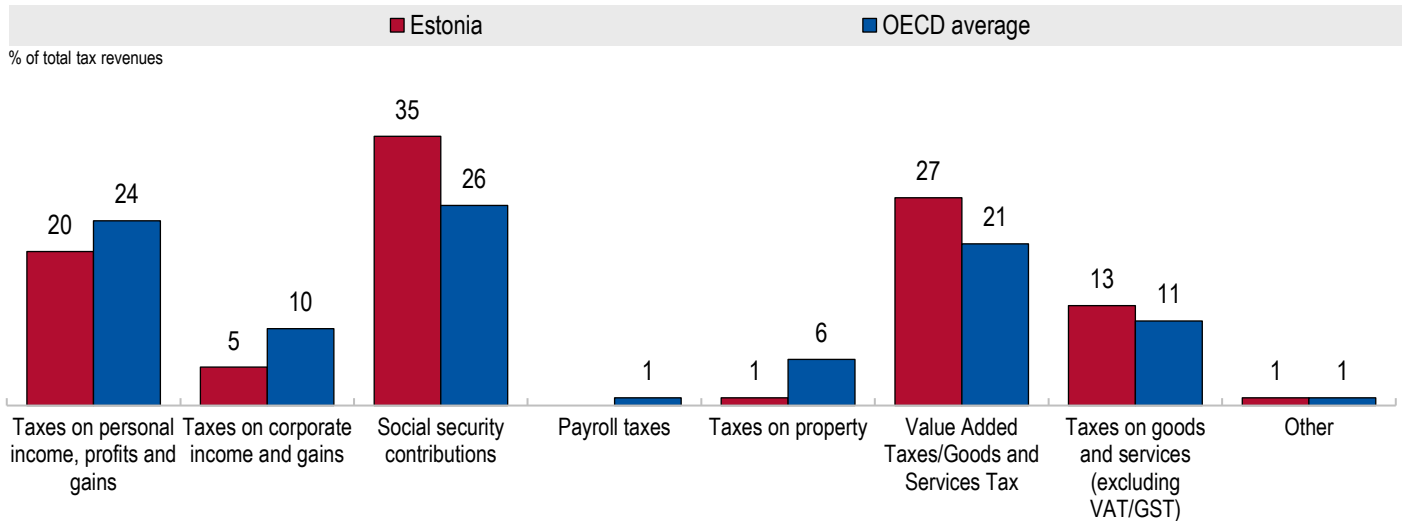
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

Tax structures

Tax structure compared to the OECD average, 2021

The structure of tax receipts in Estonia compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Estonia is characterised by:

- » Higher revenues from social security contributions; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from taxes on personal income, profits & gains; taxes on corporate income & gains; and property taxes.
- » No revenues from payroll taxes.

Tax structure

	Tax Revenues in national currency			Tax structure in Estonia			Position in OECD		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	2 102	2 627	+ 525	23	25	+ 2	29th	29th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	1 652	2 146	+ 494	18	20	+ 2	28th	25th	+ 3
<i>Corporate income and gains</i>	450	481	+ 32	5	5	-	33rd	34th	- 1
Social security contributions	3 331	3 652	+ 321	36	35	- 1	9th	10th	- 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	58	59	+ 1	1	1	-	37th	37th	-
Taxes on goods and services	3 643	4 198	+ 555	40	40	-	6th	6th	-
<i>of which VAT</i>	2 439	2 877	+ 438	27	27	-	6th	6th	-
Other	42	62	+ 20	-	1	+ 1	18th	16th	+ 2
TOTAL	9 134	10 536	+ 1 403	100	100	-	-	-	-

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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