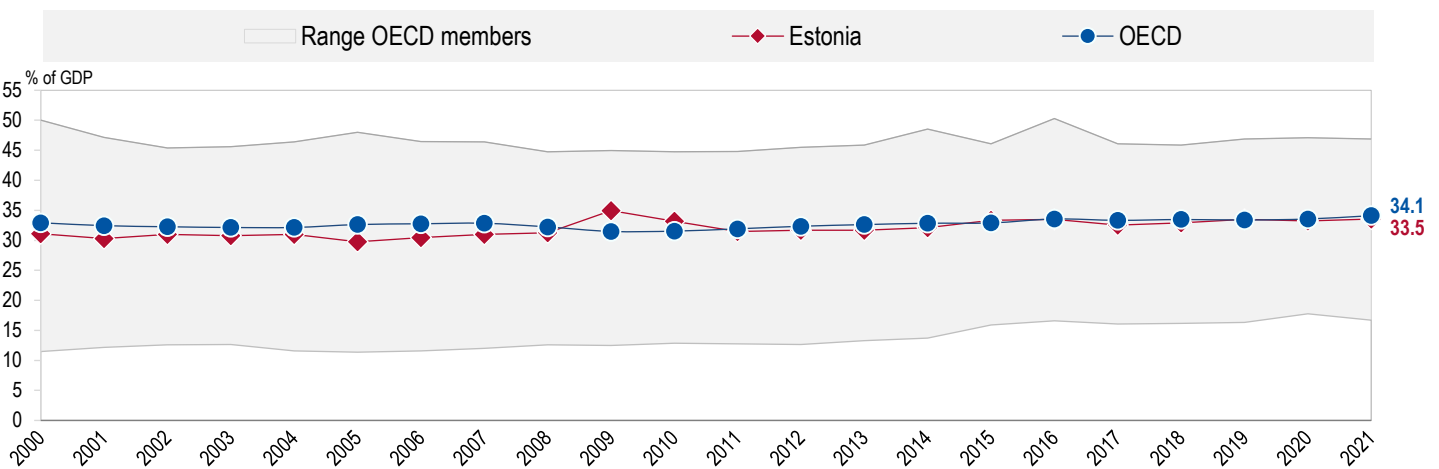


# Revenue Statistics 2022 - Estonia

## Tax-to-GDP ratio

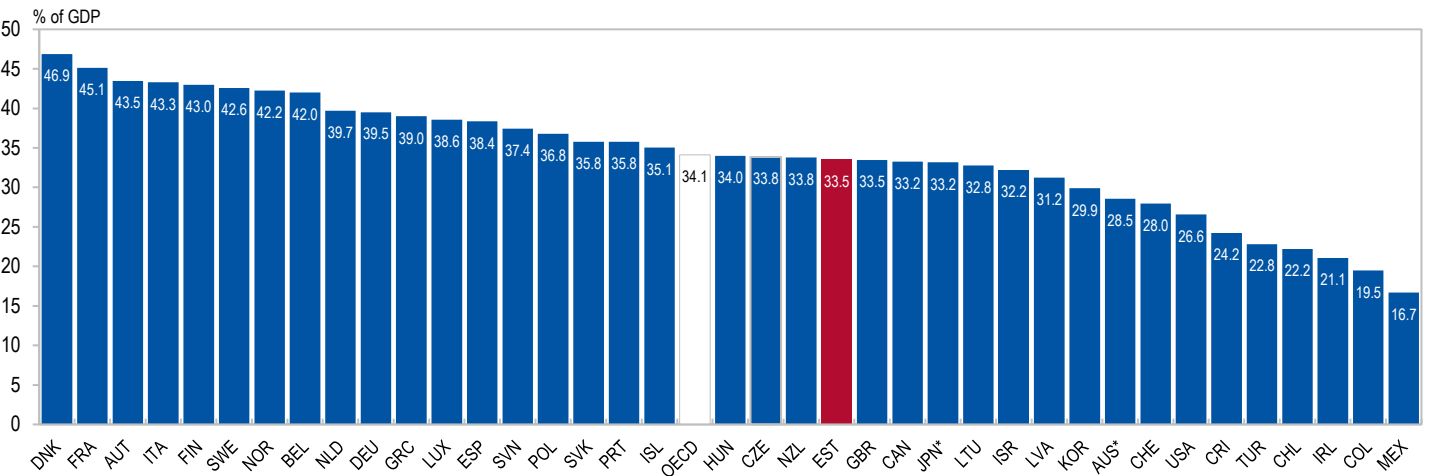
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Estonia increased by 0.3 percentage points from 33.3% in 2020 to 33.5% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Estonia has increased from 31.1% in 2000 to 33.5% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% 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, 2021

Estonia ranked 22nd<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Estonia had a tax-to-GDP ratio of 33.5% compared with the OECD average of 34.1%. In 2020, Estonia was ranked 23rd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

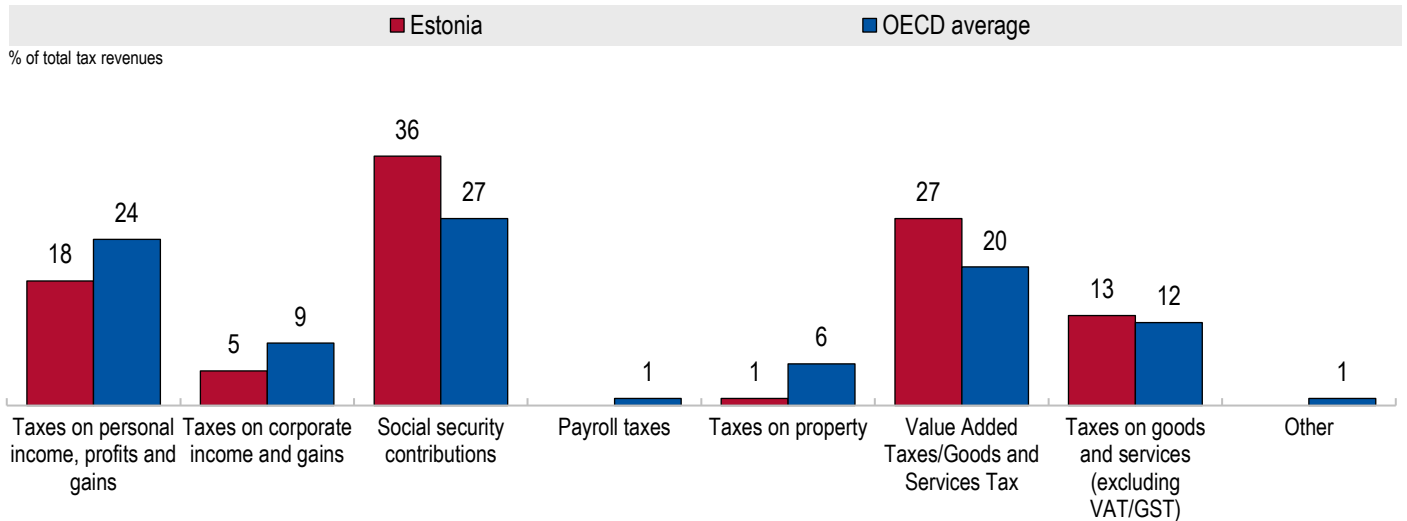
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

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 <sup>2</sup>		
	Euro, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains <sup>1</sup>	2 041	2 102	+ 61	22	23	+ 1	31st	29th	+ 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	1 532	1 652	+ 121	16	18	+ 2	28th	28th	-
<i>Corporate income and gains</i>	509	450	- 60	5	5	-	30th	32nd	- 2
Social security contributions	3 256	3 331	+ 74	35	36	+ 1	8th	9th	- 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	58	58	-	1	1	-	38th	37th	+ 1
Taxes on goods and services	3 943	3 643	- 300	42	40	- 2	5th	6th	- 1
<i>of which VAT</i>	2 483	2 439	- 43	27	27	-	5th	6th	- 1
Other	52	42	- 10	1	-	- 1	16th	18th	- 2
<b>TOTAL</b>	<b>9 298</b>	<b>9 134</b>	<b>- 164</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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.

Source: OECD Revenue Statistics 2022

### Contacts

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