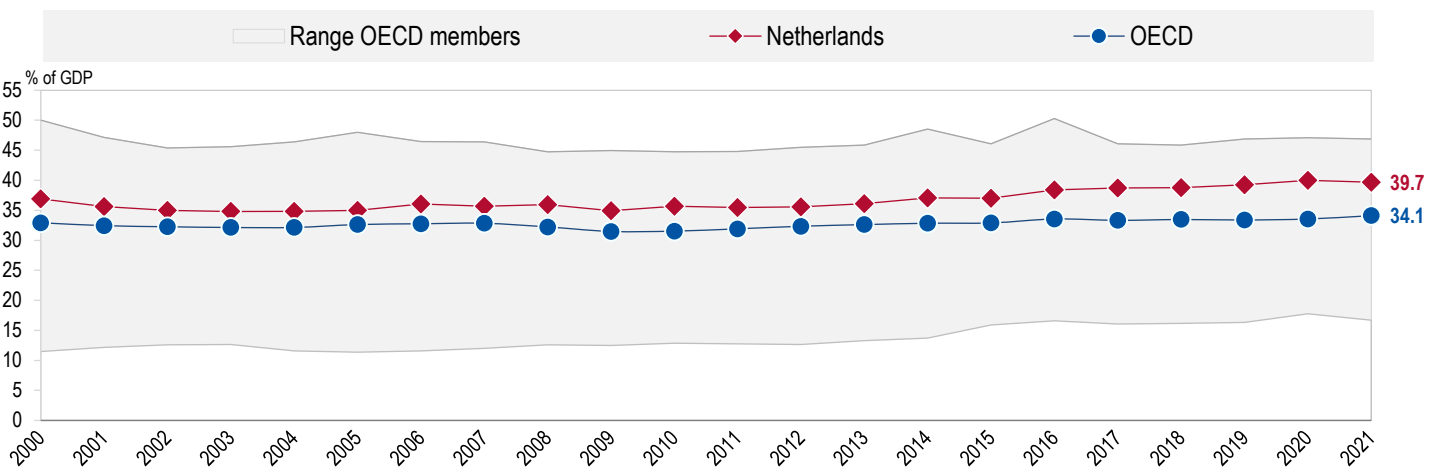


# Revenue Statistics 2022 - the Netherlands

## Tax-to-GDP ratio

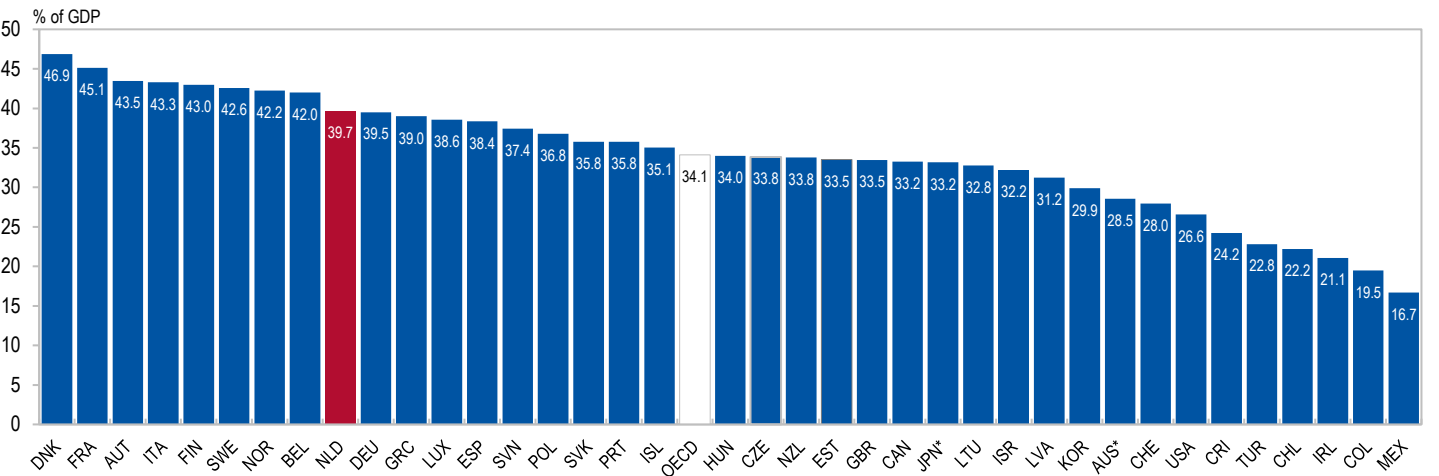
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Netherlands decreased by 0.3 percentage points from 40.0% in 2020 to 39.7% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in the Netherlands has increased from 36.9% in 2000 to 39.7% 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 the Netherlands was 40.0% in 2020, with the lowest being 34.8% in 2003.



### Tax-to-GDP ratio compared to the OECD, 2021

The Netherlands ranked 9th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, the Netherlands had a tax-to-GDP ratio of 39.7% compared with the OECD average of 34.1%. In 2020, the Netherlands was ranked 8th 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.

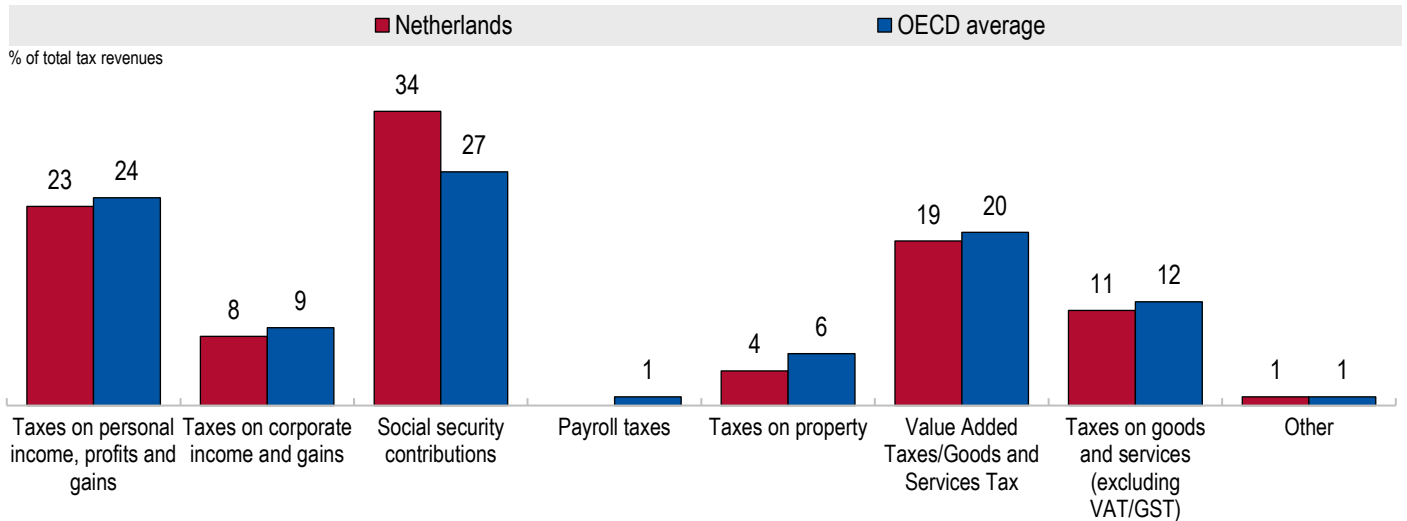
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 the Netherlands compared with the OECD average is shown in the figure below.



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in the Netherlands			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>	99 003	97 810	- 1 193	31	31	-	22nd	22nd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	68 968	73 116	+ 4 148	22	23	+ 1	20th	19th	+ 1
<i>Corporate income and gains</i>	30 035	24 694	- 5 341	9	8	- 1	16th	18th	- 2
Social security contributions	109 298	108 685	- 613	34	34	-	10th	11th	- 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	12 179	13 544	+ 1 365	4	4	-	23rd	21st	+ 2
Taxes on goods and services	97 978	97 033	- 945	31	30	- 1	22nd	23rd	- 1
<i>of which VAT</i>	58 115	58 971	+ 856	18	19	+ 1	26th	24th	+ 2
Other	3 487	4 062	+ 575	1	1	-	9th	8th	+ 1
<b>TOTAL</b>	<b>319 236</b>	<b>318 601</b>	<b>- 635</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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