The OECD’s annual Revenue Statistics report found that the tax-to-GDP ratio in Spain increased by 1.9 percentage points from 34.7% in 2019 to 36.6% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Spain has increased from 33.0% in 2000 to 36.6% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Spain was 36.6% in 2020, with the lowest being 29.7% in 2009.

Spain ranked 14th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Spain had a tax-to-GDP ratio of 36.6% compared with the OECD average of 33.5%. In 2019, Spain was ranked 18th out of the 38 OECD countries in terms of the tax-to-GDP ratio.

* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

The differences between tax-to-GDP ratios shown may not sum correctly due to rounding.

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, 2019

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

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

» Higher revenues from social security contributions and property taxes.

» Equal to the OECD average from taxes on personal income, profits & gains.

A lower proportion of revenues from taxes on corporate income & gains; value-added taxes; and goods & services taxes (excluding VAT/GST).

» No revenues from payroll taxes.

Tax structure

<table>
<thead>
<tr>
<th>Tax Revenues in national currency</th>
<th>Tax structure in Spain</th>
<th>Position in OECD²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxes on income, profits and capital gains¹</td>
<td>122 042</td>
<td>123 678</td>
</tr>
<tr>
<td>of which Personal income, profits and gains</td>
<td>92 376</td>
<td>97 960</td>
</tr>
<tr>
<td>Corporate income and gains</td>
<td>29 666</td>
<td>25 718</td>
</tr>
<tr>
<td>Social security contributions</td>
<td>141 283</td>
<td>152 527</td>
</tr>
<tr>
<td>Payroll taxes</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Taxes on property</td>
<td>30 549</td>
<td>30 497</td>
</tr>
<tr>
<td>Taxes on goods and services</td>
<td>123 004</td>
<td>124 720</td>
</tr>
<tr>
<td>of which VAT</td>
<td>79 239</td>
<td>80 896</td>
</tr>
<tr>
<td>Other</td>
<td>2 119</td>
<td>2 119</td>
</tr>
<tr>
<td>TOTAL</td>
<td>417 076</td>
<td>431 575</td>
</tr>
</tbody>
</table>

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

1. Includes income taxes not allocable to either personal or corporate income.
2. The country with the highest share being 1st and the country with the lowest share being 38th.


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