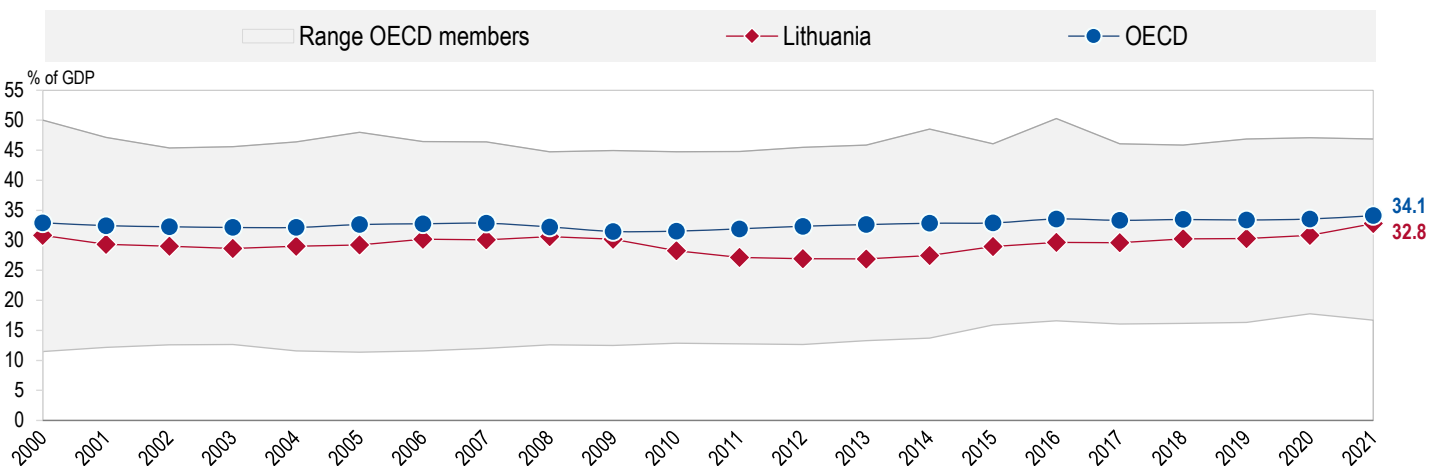


Revenue Statistics 2022 - Lithuania

Tax-to-GDP ratio

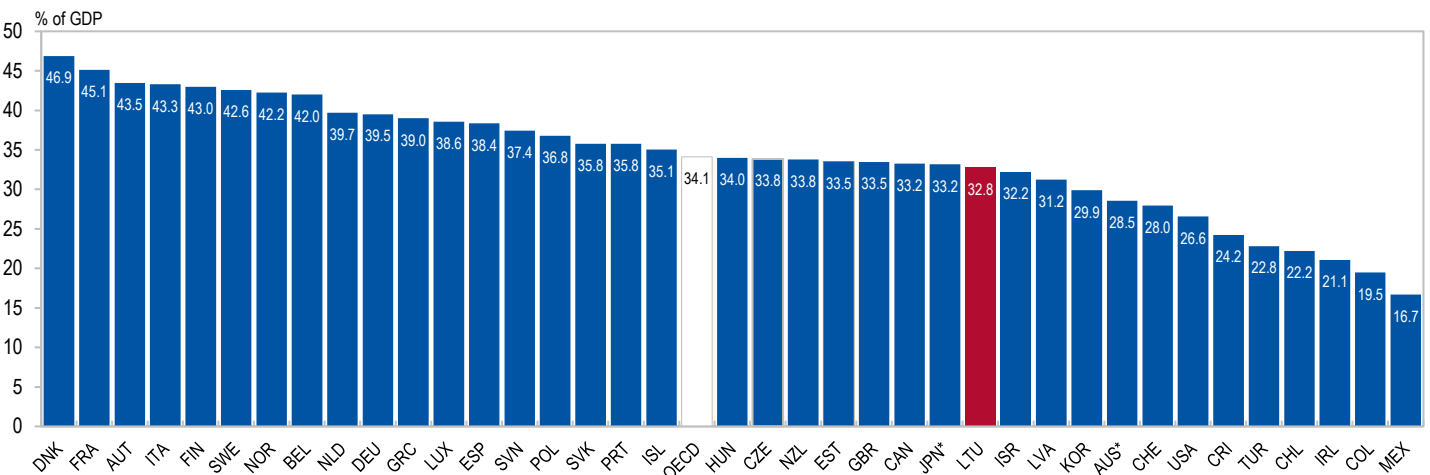
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Lithuania increased by 2.0 percentage points from 30.8% in 2020 to 32.8% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Lithuania has increased from 30.8% in 2000 to 32.8% 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 Lithuania was 32.8% in 2021, with the lowest being 26.9% in 2013.



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

Lithuania ranked 26th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Lithuania had a tax-to-GDP ratio of 32.8% compared with the OECD average of 34.1%. In 2020, Lithuania was ranked 27th 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.

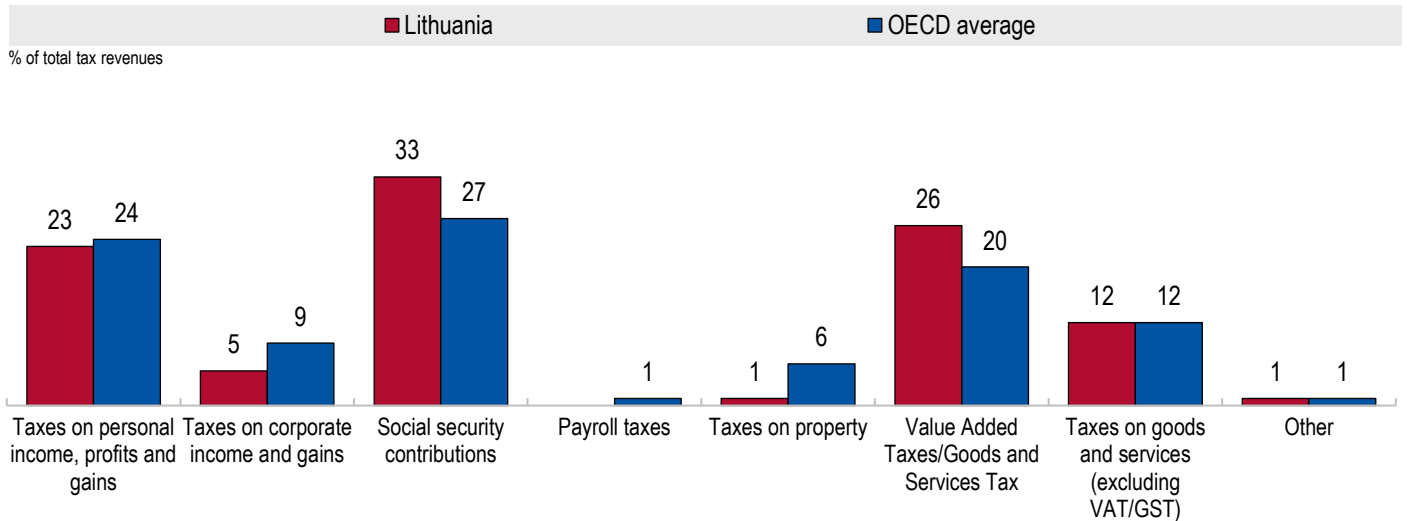
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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



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

- » Higher revenues from social security contributions and value-added taxes.
- » Equal to the OECD average from 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 Lithuania			Position in OECD ²		
	Euro, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	4 288	4 296	+ 8	29	28	- 1	25th	25th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	3 529	3 517	- 13	24	23	- 1	17th	18th	- 1
<i>Corporate income and gains</i>	759	780	+ 21	5	5	-	34th	29th	+ 5
Social security contributions	4 718	5 058	+ 340	32	33	+ 1	14th	13th	+ 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	145	147	+ 2	1	1	-	37th	36th	+ 1
Taxes on goods and services	5 640	5 756	+ 116	38	38	-	10th	9th	+ 1
<i>of which VAT</i>	3 850	3 907	+ 56	26	26	-	7th	7th	-
Other	122	128	+ 5	1	1	-	12th	11th	+ 1
TOTAL	14 792	15 258	+ 466	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.

Source: OECD Revenue Statistics 2022

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