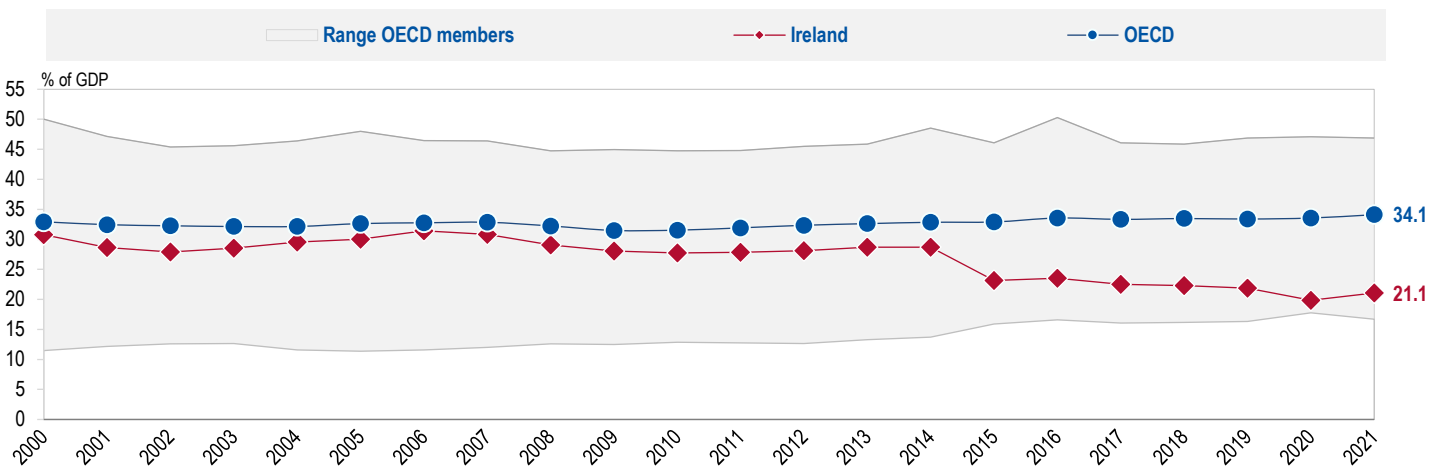


# Revenue Statistics 2022 - Ireland

## Tax-to-GDP ratio

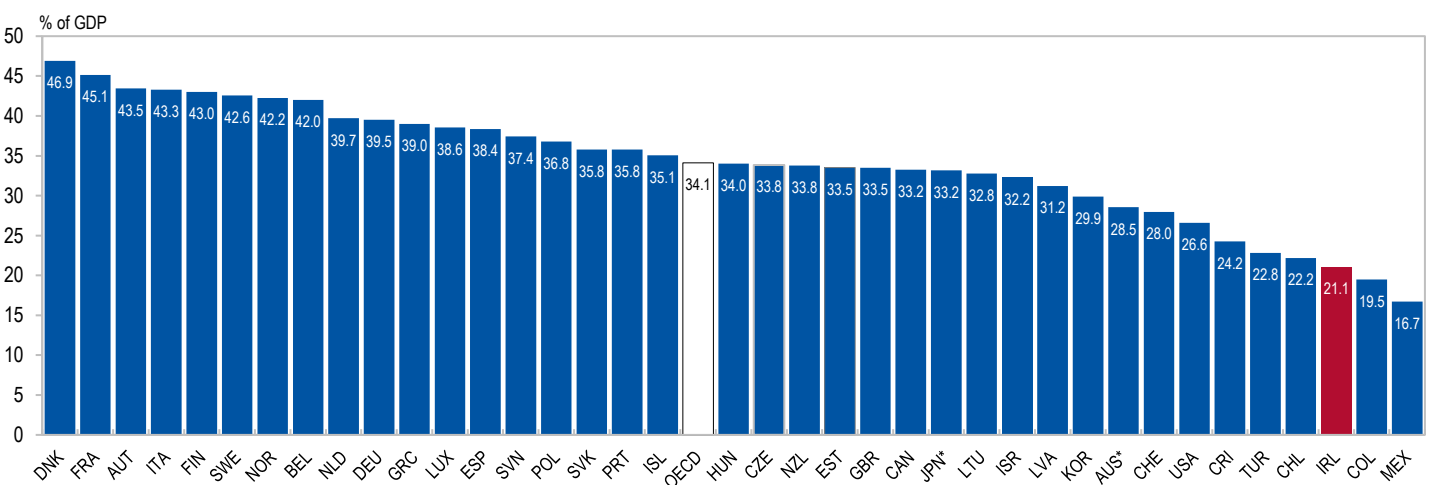
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Ireland<sup>†</sup> increased by 1.2 percentage points from 19.9% in 2020 to 21.1% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Ireland has decreased from 30.8% in 2000 to 21.1% 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 Ireland was 31.4% in 2006, with the lowest being 19.9% in 2020.



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

Ireland ranked 36th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Ireland had a tax-to-GDP ratio of 21.1% compared with the OECD average of 34.1%. In 2020, Ireland was ranked 35th 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.

<sup>†</sup> Between 2014 and 2015, Ireland experienced unusually high GDP growth, driven by transfers of intangible assets (including licences and patents) into the Irish jurisdiction by a number of multinational enterprises. Although the nominal amount of tax revenues increased during this period, the exceptionally high GDP growth caused the tax to GDP ratio in Ireland to fall sharply between 2014 and 2015. For more information, see page 28 of Revenue Statistics 2016.

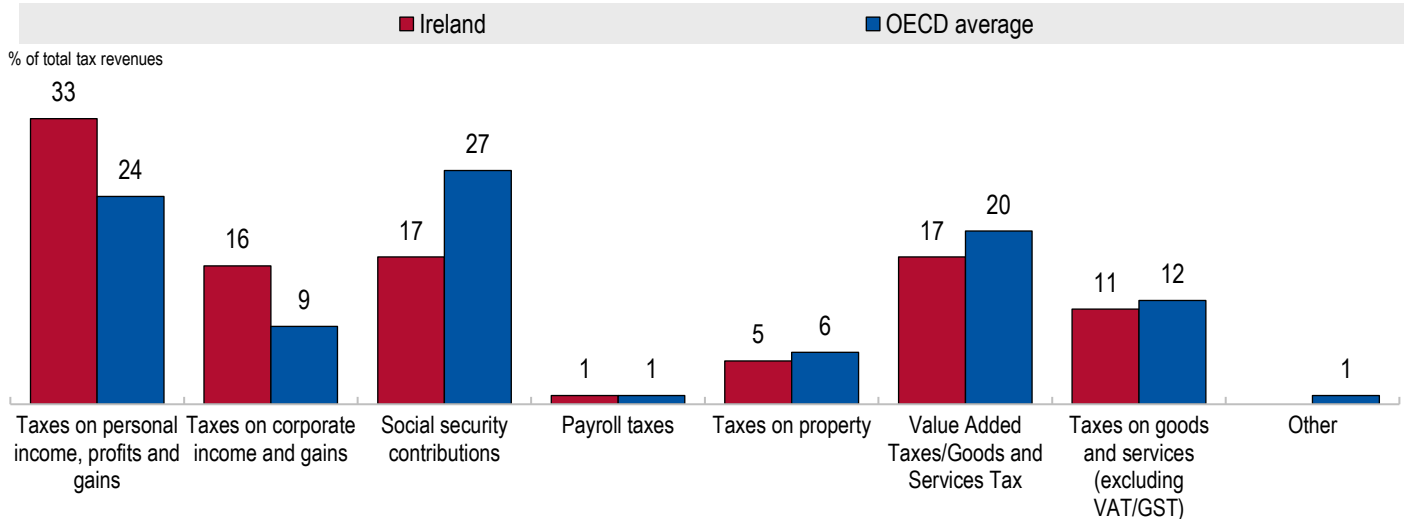
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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



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

- » Higher revenues from taxes on personal income, profits & gains and taxes on corporate income & gains.
- » Equal to the OECD average from payroll taxes.
- » A lower proportion of revenues from social security contributions; property taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).

### Tax structure

	Tax Revenues in national currency			Tax structure in Ireland			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>	35 560	36 333	+ 773	46	49	+ 3	8th	6th	+ 2
<i>of which</i>	-	-		-	-		0	0	
<i>Personal income, profits and gains</i>	24 671	24 380	- 292	32	33	+ 1	7th	7th	-
<i>Corporate income and gains</i>	10 888	11 954	+ 1 065	14	16	+ 2	8th	5th	+ 3
Social security contributions	13 110	12 285	- 825	17	17	-	30th	30th	-
Payroll taxes	774	717	- 57	1	1	-	11th	11th	-
Taxes on property	4 435	3 687	- 747	6	5	- 1	17th	19th	- 2
Taxes on goods and services	24 078	21 002	- 3 076	31	28	- 3	21st	25th	- 4
<i>of which VAT</i>	15 271	12 753	- 2 518	20	17	- 3	22nd	26th	- 4
Other	348	281	- 67	-	-	-	22nd	25th	- 3
<b>TOTAL</b>	<b>77 962</b>	<b>74 034</b>	<b>- 3 928</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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