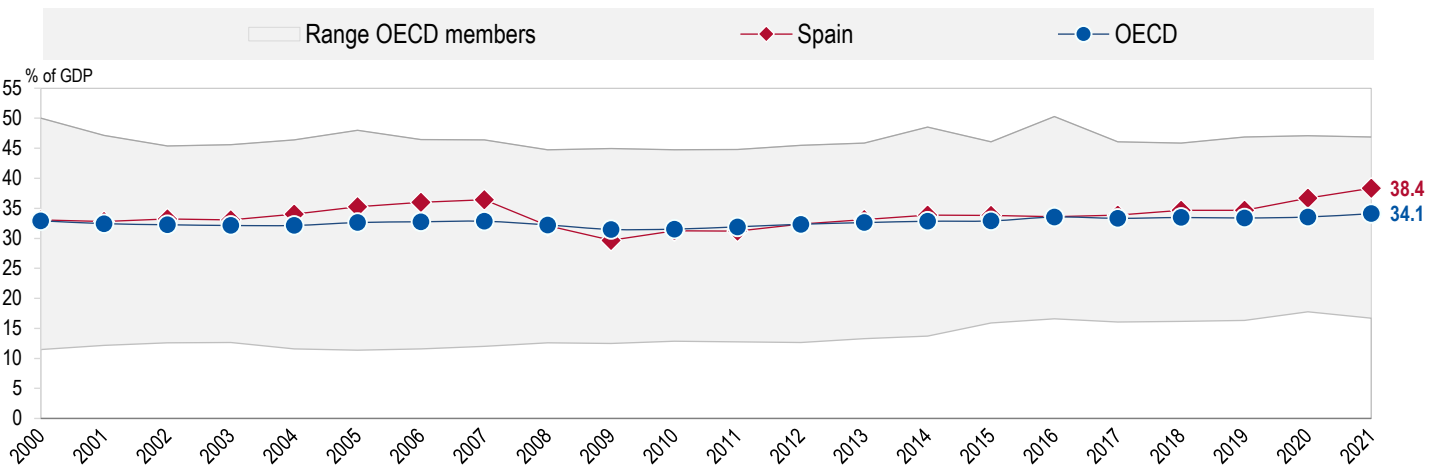


# Revenue Statistics 2022 - Spain

## Tax-to-GDP ratio

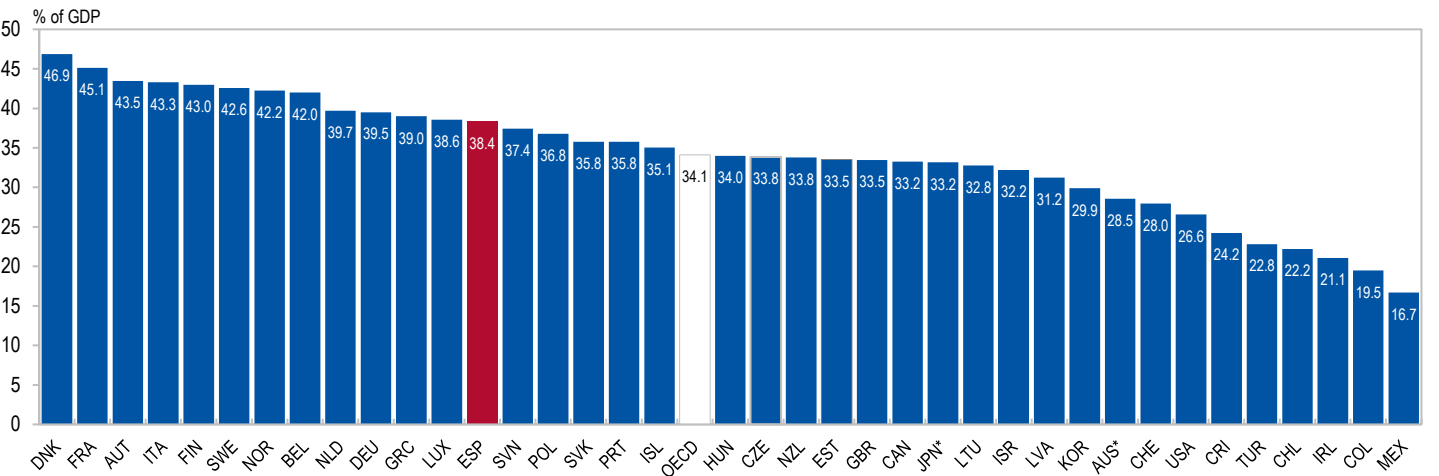
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Spain increased by 1.6 percentage points from 36.7% in 2020 to 38.4% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Spain has increased from 33.0% in 2000 to 38.4% 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 Spain was 38.4% in 2021, with the lowest being 29.7% in 2009.



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

Spain ranked 13th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Spain had a tax-to-GDP ratio of 38.4% compared with the OECD average of 34.1%. In 2020, Spain was ranked 14th 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.

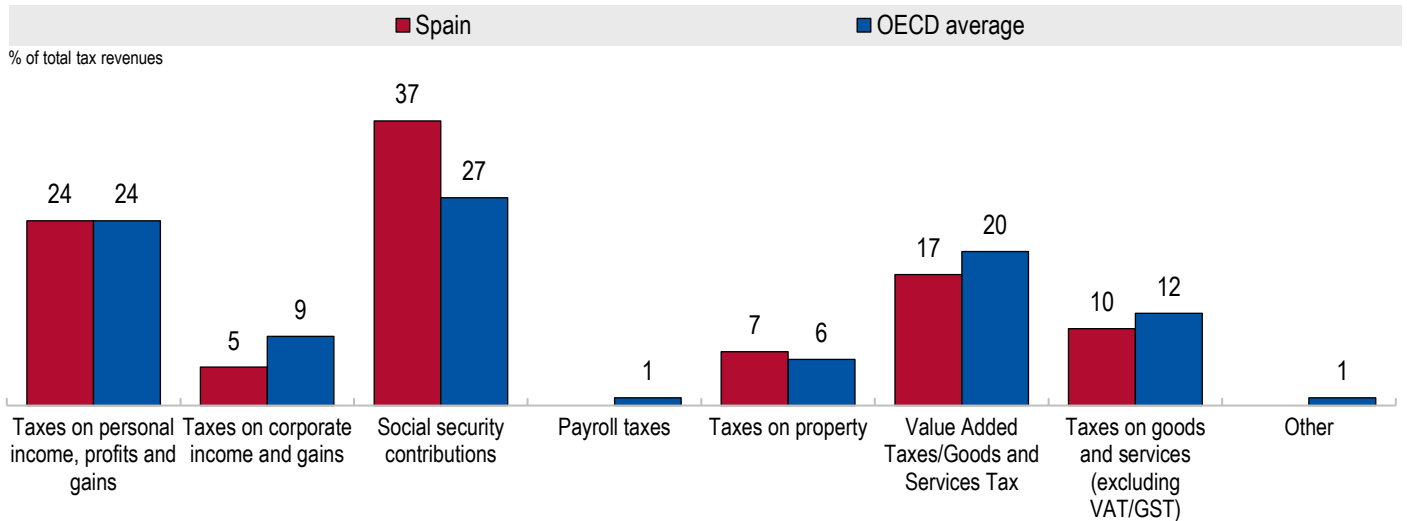
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 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

	Tax Revenues in national currency			Tax structure in Spain			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>	123 638	119 785	- 3 853	29	29	-	26th	24th	+ 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	97 956	97 770	- 186	23	24	+ 1	18th	17th	+ 1
<i>Corporate income and gains</i>	25 682	22 015	- 3 667	6	5	- 1	27th	26th	+ 1
Social security contributions	152 527	154 276	+ 1 749	35	37	+ 2	7th	7th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	30 567	27 619	- 2 948	7	7	-	14th	14th	-
Taxes on goods and services	124 852	110 188	- 14 664	29	27	- 2	25th	29th	- 4
<i>of which VAT</i>	80 889	70 616	- 10 273	19	17	- 2	23rd	28th	- 5
Other	2 118	1 761	- 357	-	-	-	19th	19th	-
<b>TOTAL</b>	<b>431 736</b>	<b>411 973</b>	<b>- 19 763</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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