

# Taxes and tax-like payments 2012

## Tax ratio 44.1 per cent in 2012

The tax ratio was 44.1 in 2012 and increased for the second year in a row. The tax ratio describes the ratio of taxes and compulsory social security contributions to gross domestic product. In 2011, the tax ratio was 43.7 per cent. The accrual of taxes and compulsory social security contributions grew by 3.0 per cent in 2012. The total accrual amounted to EUR 84.9 billion. The tax ratio for 2012 went up by 0.5 percentage points because GDP became revised from the preliminary data released in March. The data on the accrual of taxes did not become significantly revised from previously released data. These data are based on the revised national accounts data for 2012.

### Taxes and compulsory social security contributions by sector, 2011–2012<sup>1)</sup>

Sector	Year	Million euro	Ratio to GDP, %
S13+S212 Total	2011	82 416	43,7
	2012	84 878	44,1
S1311 Central Government	2011	39 299	20,8
	2012	40 093	20,8
S1313 Local Government	2011	19 166	10,2
	2012	19 359	10,1
S1314 Social Security Funds	2011	23 761	12,6
	2012	25 241	13,1
S212 European Union	2011	190	0,1
	2012	185	0,1

1) Preliminary data

The revenue from households' income tax rose by 3.2 per cent and totalled approximately EUR 24.8 billion. The value added tax revenue grew by 3.6 per cent and was EUR 17.6 billion. The revenue from employers' employment pension contributions increased by 4.0 per cent. Employment pension contributions by the insured grew by 12.7 per cent. The corporation tax revenue decreased by EUR 0.9 billion from last year. The decrease in corporation tax revenue was affected by, for instance, a drop in the tax rate in 2012.

The tax revenue of the state totalled EUR 40.1 billion, which is 2.0 per cent more than one year previously. The tax accrual of municipalities grew by one per cent and was EUR 19.4 billion. Social security funds accrued compulsory social security contributions to the tune of EUR 25.2 billion, or 6.2 per cent more than one year earlier. Only social security funds' accrual of taxes and contributions grew relative to GDP.

Net tax ratio decreased to 18.3 per cent from 18.8 per cent the year before. The net tax ratio is calculated by deducting the subsidies, and current and capital transfers paid by general government to households and enterprises from the tax ratio.

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## Appendix tables

**Appendix table 1. Taxes by sector and tax category, 2011 – 2012<sup>1)</sup>**

Sector	Tax category	2011	2012	Change, %
S13+S212 Total	-0 Taxes and social contributions, total	82 416	84 878	3,0
	-1000 Income taxes	29 334	29 202	-0,4
	-2000 Social security contributions	23 778	25 257	6,2
	-4000 Taxes on property	2 138	2 361	10,4
	-5000 Taxes on goods and services	26 904	27 799	3,3
	-6000 Other taxes	262	259	-1,1
S1311 Central Government	-0 Taxes and social contributions, total	39 299	40 093	2,0
	-1000 Income taxes	11 386	11 132	-2,2
	-4000 Taxes on property	939	1 091	16,2
	-5000 Taxes on goods and services	26 901	27 795	3,3
	-6000 Other taxes	73	75	2,7
S1313 Local Government	-0 Taxes and social contributions, total	19 166	19 359	1,0
	-1000 Income taxes	17 948	18 070	0,7
	-2000 Social security contributions	17	16	-5,9
	-4000 Taxes on property	1 199	1 270	5,9
	-5000 Taxes on goods and services	2	3	50,0
S1314 Social Security Funds	-0 Taxes and social contributions, total	23 761	25 241	6,2
	-2000 Social security contributions	23 761	25 241	6,2
S212 European Union	-0 Taxes and social contributions, total	190	185	-2,6
	-5000 Taxes on goods and services	1	1	-0,0
	-6000 Other taxes	189	184	-2,6

1) Preliminary data

**Appendix table 2. Net tax ratio and public transfers, 1975–2012<sup>1)</sup>**

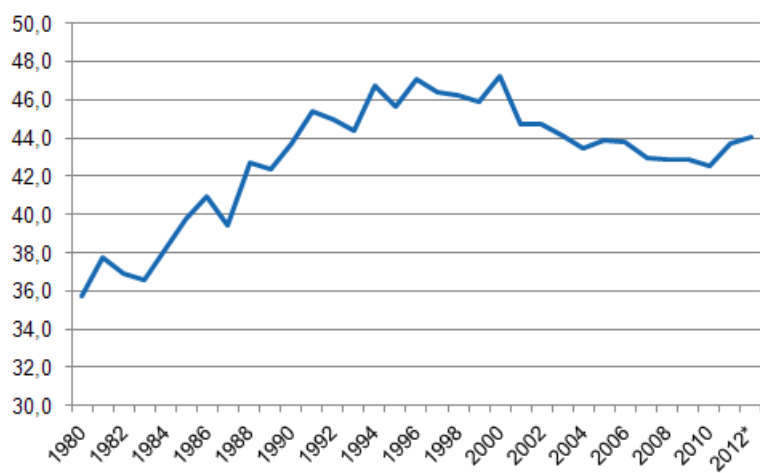
Year	Taxes	Public income transfers	Public capital transfers	Public subsidies	Public transfers, Total	Ratio of public transfers to GDP, %	Net taxes, taxes - public transfers	Net tax ratio, ratio to GDP
1975	6 591	2 081	169	596	2 846	15,8	3 745	20,8
1976	8 201	2 558	145	657	3 360	16,4	4 841	23,7
1977	9 041	3 095	117	727	3 939	17,6	5 102	22,7
1978	9 164	3 488	98	760	4 346	17,5	4 818	19,4
1979	10 235	3 818	107	947	4 872	16,9	5 363	18,6
1980	11 893	4 284	127	1 030	5 441	16,4	6 452	19,4
1981	14 194	5 011	171	1 176	6 358	16,9	7 836	20,8
1982	15 594	6 010	247	1 258	7 515	17,8	8 079	19,1
1983	17 235	7 071	179	1 457	8 707	18,5	8 528	18,1
1984	20 090	7 941	186	1 617	9 744	18,5	10 346	19,6
1985	22 811	9 111	185	1 721	11 017	19,2	11 794	20,6
1986	25 259	10 071	216	1 854	12 141	19,7	13 118	21,3
1987	26 249	11 078	234	1 929	13 241	19,9	13 008	19,5
1988	32 200	12 135	449	2 122	14 706	19,5	17 494	23,2
1989	35 700	13 160	353	2 241	15 754	18,7	19 946	23,7
1990	39 050	15 287	323	2 477	18 087	20,3	20 963	23,5

Year	Taxes	Public income transfers	Public capital transfers	Public subsidies	Public transfers, Total	Ratio of public transfers to GDP, %	Net taxes, taxes - public transfers	Net tax ratio, ratio to GDP
1991	38 648	18 045	445	2 781	21 271	25,0	17 377	20,4
1992	37 306	20 968	436	2 811	24 215	29,2	13 091	15,8
1993	37 280	22 717	1 401	2 681	26 799	31,9	10 481	12,5
1994	41 306	23 629	1 633	2 663	27 925	31,6	13 381	15,1
1995	43 855	23 868	2 669	3 102	29 639	30,9	14 216	14,8
1996	46 639	24 239	1 449	2 577	28 265	28,5	18 374	18,5
1997	49 780	24 545	356	2 603	27 504	25,6	22 276	20,7
1998	53 951	24 876	494	2 598	27 968	24,0	25 983	22,3
1999	56 166	25 504	1 028	2 610	29 142	23,8	27 024	22,1
2000	62 415	25 479	505	2 807	28 791	21,8	33 624	25,4
2001	62 335	26 505	579	2 817	29 901	21,5	32 434	23,3
2002	64 187	28 185	586	2 835	31 606	22,0	32 581	22,7
2003	64 187	29 511	463	2 843	32 817	22,5	31 370	21,6
2004	66 191	30 737	481	2 905	34 123	22,4	32 068	21,1
2005	69 120	31 797	657	2 929	35 383	22,5	33 737	21,4
2006	72 615	32 769	561	3 064	36 394	22,0	36 221	21,9
2007	77 269	33 642	604	3 118	37 364	20,8	39 905	22,2
2008	79 648	35 660	700	3 298	39 658	21,4	39 990	21,5
2009	73 835	39 013	787	3 309	43 109	25,0	30 726	17,8
2010	75 968	40 977	664	3 461	45 102	25,2	30 866	17,3
2011	82 416	42 785	706	3 500	46 991	24,9	35 425	18,8
2012	84 878	45 485	652	3 577	49 714	25,8	35 164	18,3

1) Preliminary data

## Appendix figures

Appendix figure 1. Tax ratio, 1980–2012\*



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Suomen virallinen tilasto  
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