

FINLAND

Table II. Detailed taxes and social contribution receipts

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.1 GENERAL GOVERNMENT								
1 Total receipts	88 791	90 133	92 063	95 147	96 988	98 997	101 282	99 349
2 Total tax receipts and actual social contributions	88 791	90 133	92 063	95 147	96 988	98 997	101 282	99 349
3 Total tax receipts	62 889	63 845	65 121	67 209	69 688	71 081	72 741	71 788
4 Taxes on production and imports	29 306	29 556	29 670	31 084	31 564	33 021	33 633	33 119
5 Taxes on products	28 937	29 088	29 458	30 806	31 290	32 680	33 099	32 617
6 Value added type taxes	18 888	18 948	18 974	19 694	20 404	21 364	21 974	22 013
7 Taxes and duties on imports, excluding VAT	1	..	..	..	..	..	..	..
8 Import duties	1	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	10 048	10 140	10 484	11 112	10 886	11 316	11 125	10 604
17 Excise duties and consumption taxes	7 513	7 433	7 679	8 200	8 003	8 323	8 119	8 006
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	590	708	783	874	776	844	857	822
20 Car registration taxes	37	36	36	36	31	27	27	27
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	217	218	222	231	228	226	217	163
23 Taxes on insurance premiums	722	761	788	796	779	783	800	831
24 Other taxes on specific services	19	18	6	6	5	2	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	948	963	967	966	1 060	1 109	1 099	746
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	2	3	3	3	4	2	6	9
29 Other taxes on production	369	468	212	278	274	341	534	502
30 Taxes on land, buildings or other structures	..	..	..	..	..	..	..	..
31 Taxes on the use of fixed assets	173	173	184	199	211	213	203	205
32 Total wage bill and payroll taxes	1	1	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	56	148	95	111	87	120	266	228
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	139	146	-67	-32	-24	8	65	69
38 Current taxes on income and wealth	32 937	33 790	34 820	35 603	37 215	37 368	38 359	37 872
39 Taxes on income	30 850	31 546	32 444	33 021	34 456	34 543	35 510	34 922
40 Taxes on individual or household income including holding gains	25 998	27 523	27 824	28 136	28 277	28 569	29 401	29 873
41 Taxes on individual or household income excl. holding gains	25 130	26 575	26 738	27 251	27 089	27 305	28 330	28 860
42 Taxes on individual or household holding gains	868 e	948 e	1 086 e	885 e	1 188 e	1 264 e	1 071 e	1 013 p
43 Taxes on income or profits of corporations including holding gains	4 799	3 956	4 547	4 798	6 127	5 936	6 069	4 989
44 Taxes on income or profits of corporations excl. holding gains	4 799	3 956	4 547	4 798	6 127	5 936	6 069	4 989
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	868 e	948 e	1 086 e	885 e	1 188 e	1 264 e	1 071 e	1 013 p
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	53	67	73	87	52	38	40	60
50 Other current taxes	2 087	2 244	2 376	2 582	2 759	2 825	2 849	2 950
51 Current taxes on capital	1 363	1 512	1 603	1 670	1 774	1 813	1 871	1 955
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	724	732	773	912	985	1 012	978	995
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	646	499	631	522	909	692	749	797
58 Taxes on capital transfers	646	499	631	522	909	692	749	797
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	25 902	26 288	26 942	27 938	27 300	27 916	28 541	27 561
62 Employers' actual social contributions	17 921	17 914	18 259	18 788	17 602	17 642	17 786	16 712
63 Compulsory	17 888	17 885	18 232	18 763	17 585	17 631	17 778	16 704
64 Voluntary	33	29	27	25	17	11	8	8
65 Households' actual social contributions	7 981	8 374	8 683	9 150	9 698	10 274	10 755	10 849
66 Compulsory	7 744	8 126	8 407	8 867	9 415	10 016	10 517	10 622
<i>of which:</i>								
67 Employees	5 811	6 101	6 364	6 829	7 467	8 102	8 546	8 553
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	237	248	276	283	283	258	238	227
70 Imputed social contributions	..	..	..	..	..	..	..	..
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

FINLAND

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.2 CENTRAL GOVERNMENT								
1 Total receipts	42 179	42 686	43 272	45 273	46 921	48 617	49 575	47 241
2 Total tax receipts and actual social contributions	42 179	42 686	43 272	45 273	46 921	48 617	49 575	47 241
3 Total tax receipts	42 179	42 686	43 272	45 273	46 921	48 617	49 575	47 241
4 Taxes on production and imports	29 305	29 555	29 669	31 083	31 563	33 020	33 632	33 118
5 Taxes on products	28 936	29 087	29 457	30 805	31 289	32 679	33 098	32 616
6 Other taxes on production	369	468	212	278	274	341	534	502
7 Current taxes on income and wealth	12 228	12 632	12 972	13 668	14 449	14 905	15 194	13 326
8 Taxes on income	11 506	11 901	12 200	12 757	13 465	13 893	14 216	12 331
9 Other current taxes	722	731	772	911	984	1 012	978	995
10 Capital taxes	646	499	631	522	909	692	749	797
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	20 710	21 159	21 849	21 936	22 767	22 464	23 166	24 547
2 Total tax receipts and actual social contributions	20 710	21 159	21 849	21 936	22 767	22 464	23 166	24 547
3 Total tax receipts	20 710	21 159	21 849	21 936	22 767	22 464	23 166	24 547
4 Taxes on production and imports	1	1	1	1	1	1	1	1
5 Taxes on products	1	1	1	1	1	1	1	1
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	20 709	21 158	21 848	21 935	22 766	22 463	23 165	24 546
8 Taxes on income	19 344	19 645	20 244	20 264	20 991	20 650	21 294	22 591
9 Other current taxes	1 365	1 513	1 604	1 671	1 775	1 813	1 871	1 955
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	0	0	0	0	0	0	0	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	25 902	26 288	26 942	27 938	27 300	27 916	28 541	27 561
2 Total tax receipts and actual social contributions	25 902	26 288	26 942	27 938	27 300	27 916	28 541	27 561
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	25 902	26 288	26 942	27 938	27 300	27 916	28 541	27 561
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/d059>.

Source: Statistics Finland via Eurostat.