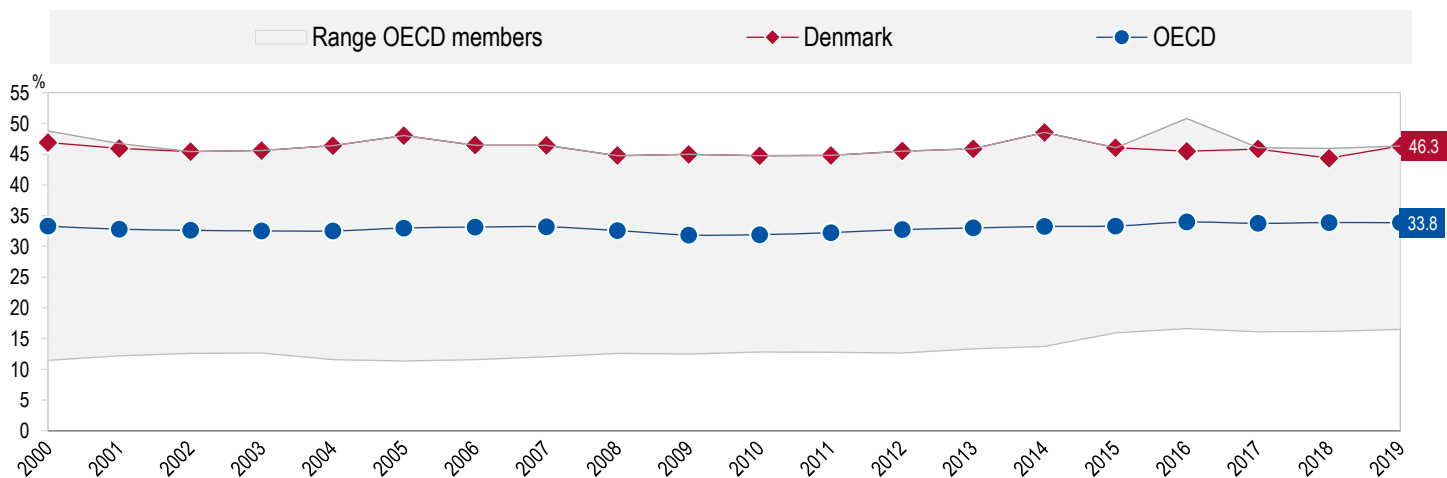


# Revenue Statistics 2020 - Denmark

## Tax-to-GDP ratio

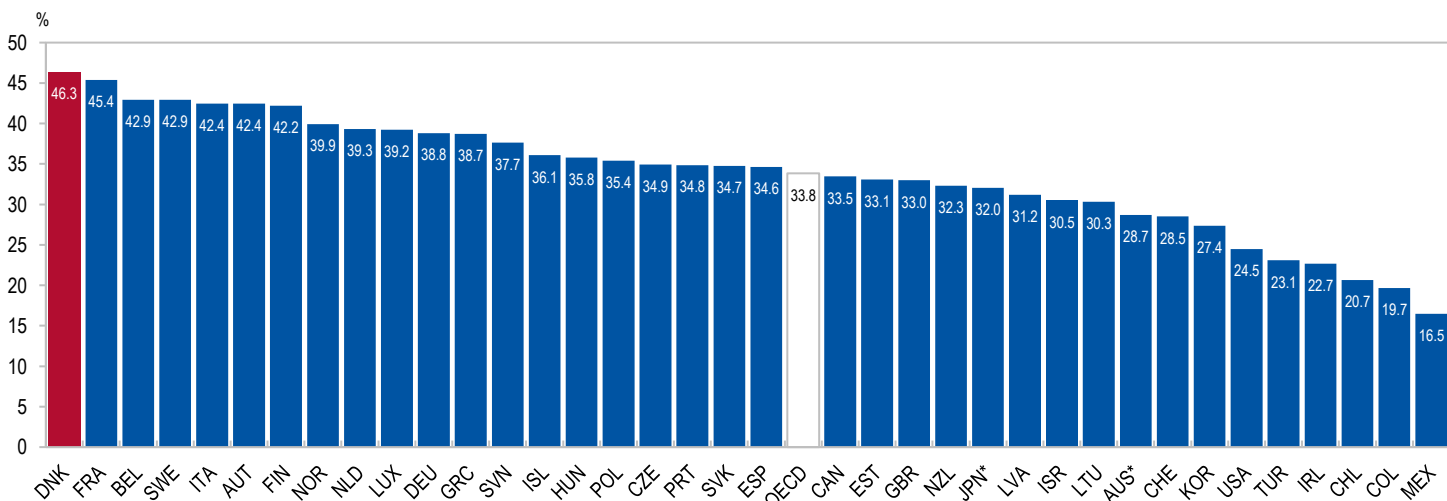
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Denmark increased by 2.0 percentage points from 44.4% in 2018 to 46.3% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Denmark has decreased from 46.9% in 2000 to 46.3% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in Denmark was 48.5% in 2014, with the lowest being 44.4% in 2018.



### Tax-to-GDP ratio compared to the OECD, 2019

Denmark ranked 1st out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Denmark had a tax-to-GDP ratio of 46.3% compared with the OECD average of 33.8%. In 2018, Denmark was ranked 2nd out of the 37 OECD countries in terms of the tax-to-GDP ratio.



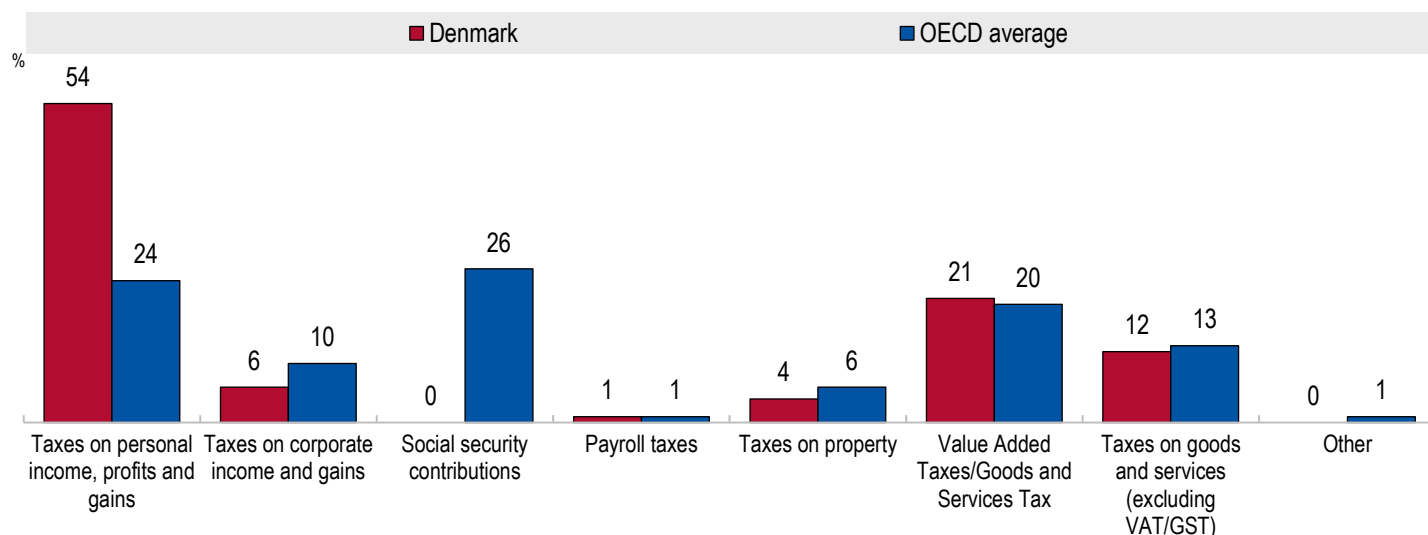
\* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. 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, 2018

The structure of tax receipts in Denmark compared with the OECD average is shown in the figure below.



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

- » Substantially higher revenues from taxes on personal income, profits & gains, and higher revenues from value-added taxes.
- » Equal to the OECD average from payroll taxes.
- » A lower proportion of revenues from taxes on corporate income & gains; property taxes; and goods & services taxes (excluding VAT/GST).
- » No revenues from social security contributions.

### Tax structure

	Tax Revenues in national currency			Tax structure in Denmark			Position in OECD <sup>2</sup>		
	Danish Krone, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains <sup>1</sup>	632 411	619 498	- 12 913	63	62	- 1	1st	1st	-
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	530 080	541 581	+ 11 501	53	54	+ 1	1st	1st	-
<i>Corporate income and gains</i>	70 511	64 336	- 6 175	7	6	- 1	21st	24th	- 3
Social security contributions	1 051	1 051	-	-	-	-	35th	35th	-
Payroll taxes	5 430	6 230	+ 800	1	1	-	13th	13th	-
Taxes on property	39 131	41 060	+ 1 929	4	4	-	24th	21st	+ 3
Taxes on goods and services	318 983	328 066	+ 9 084	32	33	+ 1	21st	18th	+ 3
<i>of which VAT</i>	206 197	214 149	+ 7 952	21	21	-	20th	16th	+ 4
Other	3 405	3 447	+ 42	-	-	-	27th	25th	+ 2
<b>TOTAL</b>	<b>997 275</b>	<b>996 166</b>	<b>- 1 109</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 table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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