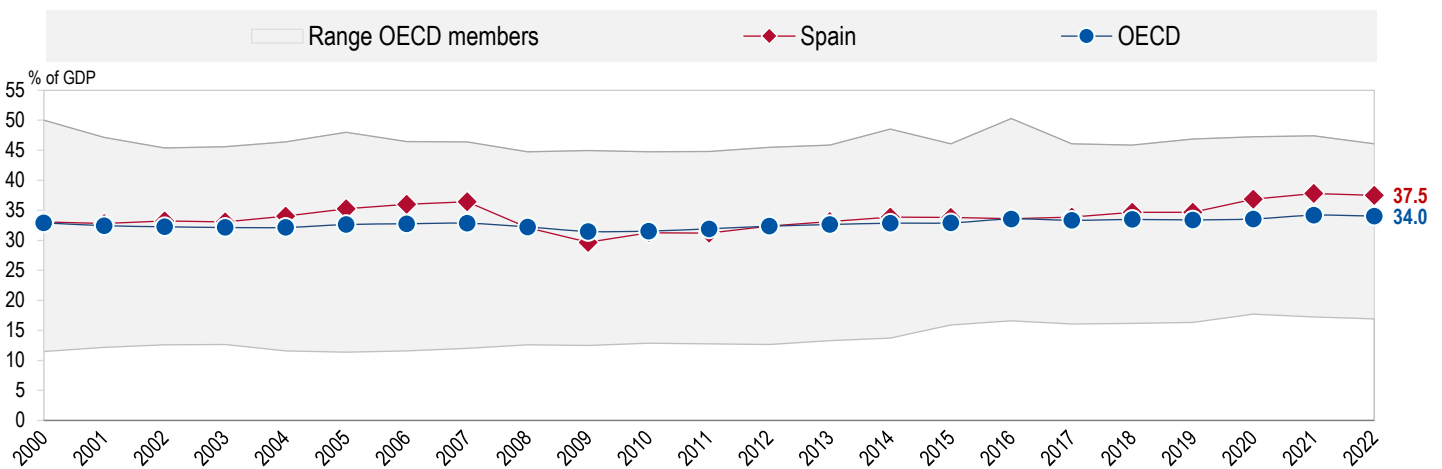


# Revenue Statistics 2023 - Spain

## Tax-to-GDP ratio

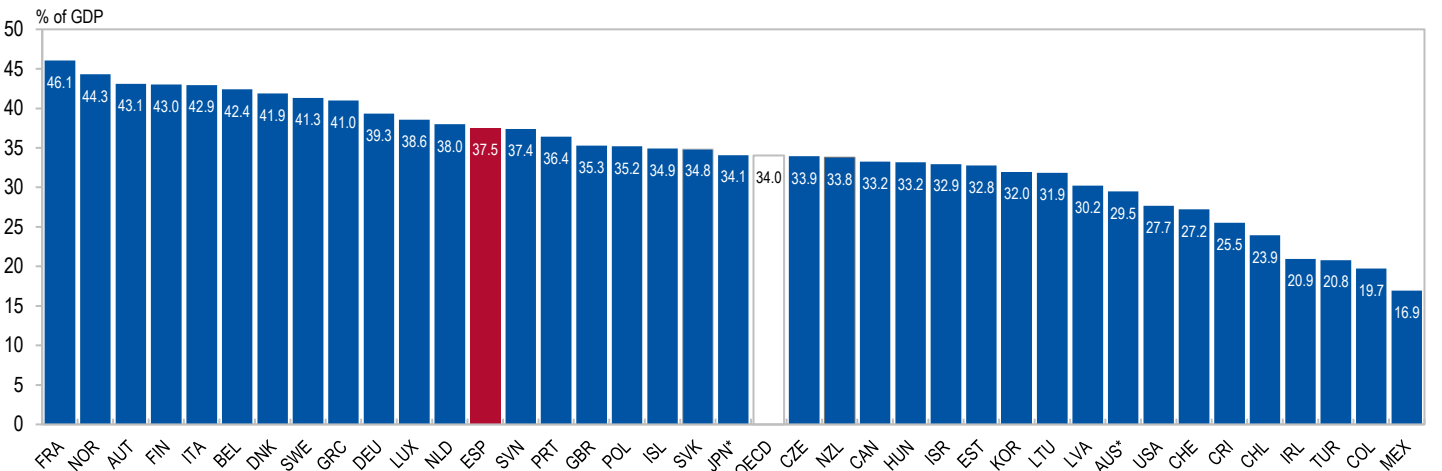
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Spain decreased by 0.3 percentage points from 37.8% in 2021 to 37.5% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Spain has increased from 33.0% in 2000 to 37.5% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Spain was 37.8% in 2021, with the lowest being 29.7% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2022

Spain ranked 13th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Spain had a tax-to-GDP ratio of 37.5% compared with the OECD average of 34.0%. In 2021, 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 2022 data, therefore their latest 2021 data are presented within this country note.

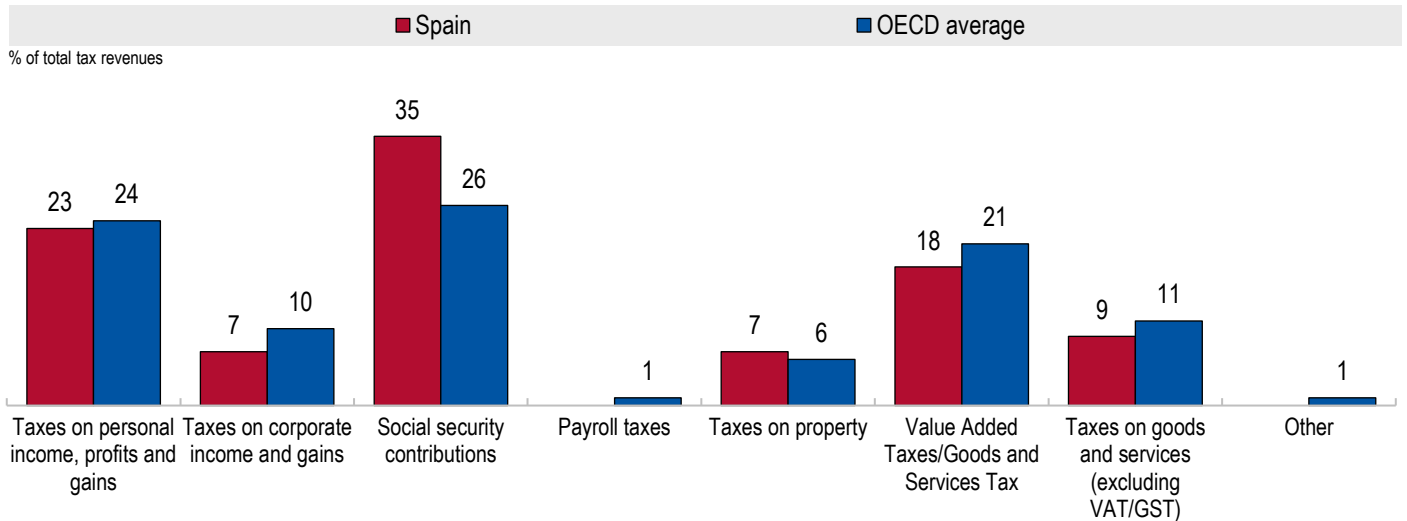
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2021

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.
- » A lower proportion of revenues from taxes on personal income, profits & gains; 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		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	119 782	137 791	+ 18 009	29	30	+ 1	24th	25th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	97 764	105 490	+ 7 726	24	23	- 1	17th	18th	- 1
<i>Corporate income and gains</i>	22 018	32 301	+ 10 283	5	7	+ 2	26th	24th	+ 2
Social security contributions	154 315	163 888	+ 9 573	37	35	- 2	7th	7th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	27 770	33 334	+ 5 564	7	7	-	14th	14th	-
Taxes on goods and services	110 303	126 791	+ 16 488	27	27	-	29th	26th	+ 3
<i>of which VAT</i>	70 669	83 548	+ 12 879	17	18	+ 1	28th	27th	+ 1
Other	1 774	2 201	+ 427	-	-	-	19th	20th	- 1
<b>TOTAL</b>	<b>412 288</b>	<b>461 980</b>	<b>+ 49 692</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.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

### Contacts

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