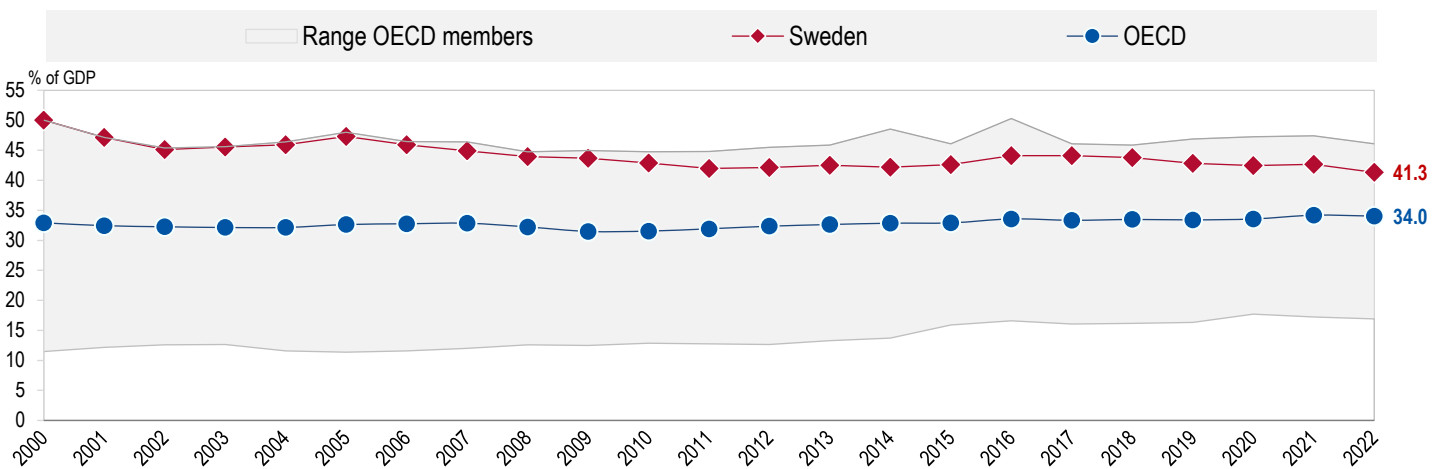


Revenue Statistics 2023 - Sweden

Tax-to-GDP ratio

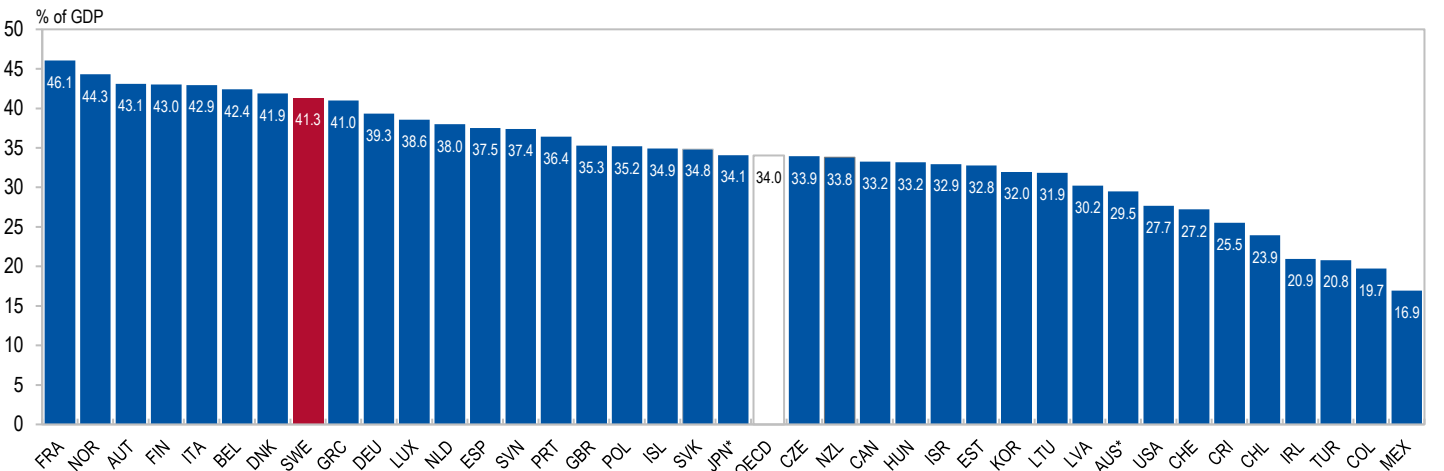
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Sweden decreased by 1.4 percentage points from 42.7% in 2021 to 41.3% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Sweden has decreased from 50.0% in 2000 to 41.3% 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 Sweden was 50.0% in 2000, with the lowest being 41.3% in 2022.



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

Sweden ranked 8th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Sweden had a tax-to-GDP ratio of 41.3% compared with the OECD average of 34.0%. In 2021, Sweden was ranked 5th 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.

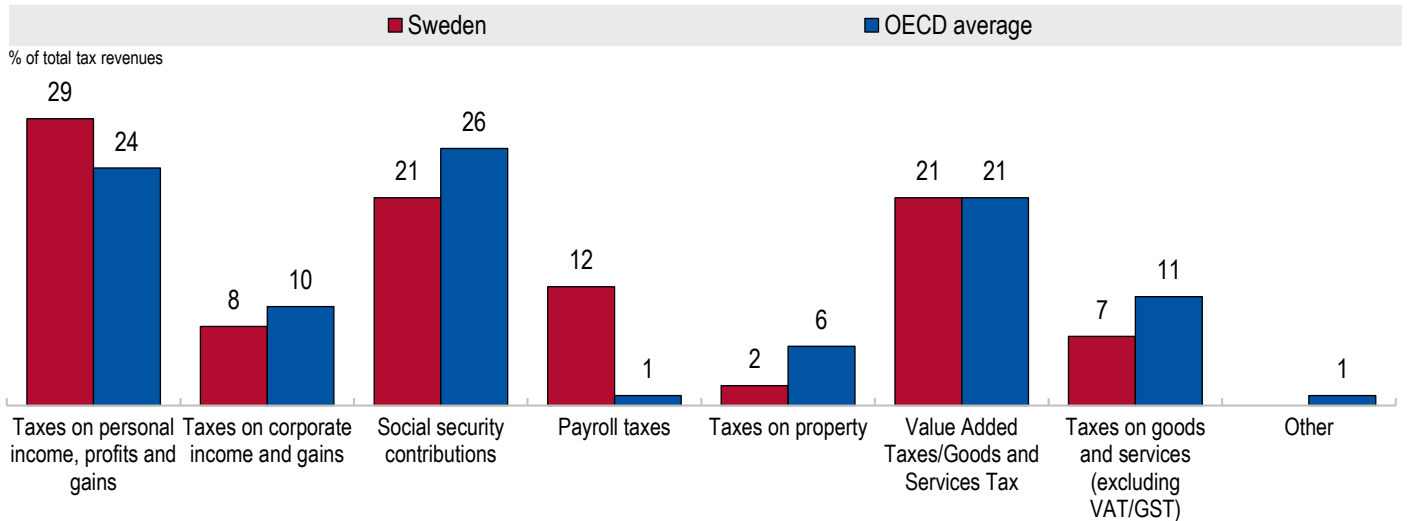
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 Sweden compared with the OECD average is shown in the figure below.



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

- » Substantially higher revenues from payroll taxes, and higher revenues from taxes on personal income, profits & gains.
- » Equal to the OECD average from value-added taxes.
- » A lower proportion of revenues from taxes on corporate income & gains; social security contributions; property taxes; and goods & services taxes (excluding VAT/GST).

Tax structure

	Tax Revenues in national currency			Tax structure in Sweden			Position in OECD		
	Swedish Krona, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	768 423	862 758	+ 94 335	36	37	+ 1	13th	14th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	619 939	680 488	+ 60 549	29	29	-	11th	11th	-
<i>Corporate income and gains</i>	148 484	182 270	+ 33 785	7	8	+ 1	22nd	22nd	-
Social security contributions	455 396	489 876	+ 34 479	21	21	-	27th	27th	-
Payroll taxes	-	-	-	12	12	-	1st	1st	-
Taxes on property	47 892	52 203	+ 4 312	2	2	-	30th	30th	-
Taxes on goods and services	608 185	652 648	+ 44 462	28	28	-	24th	25th	- 1
<i>of which VAT</i>	461 138	499 360	+ 38 222	22	21	- 1	15th	17th	- 2
Other	8 585	9 956	+ 1 370	-	-	-	22nd	21st	+ 1
TOTAL	2 138 161	2 340 867	+ 202 706	100	100	-	-	-	-

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>

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