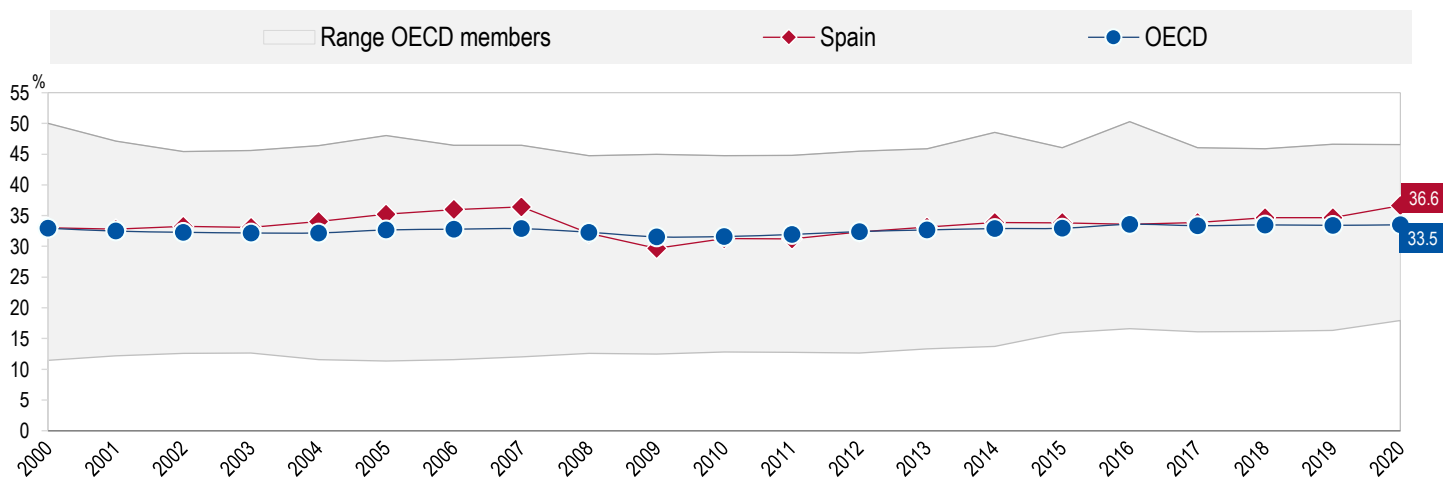


Revenue Statistics 2021 - Spain

Tax-to-GDP ratio

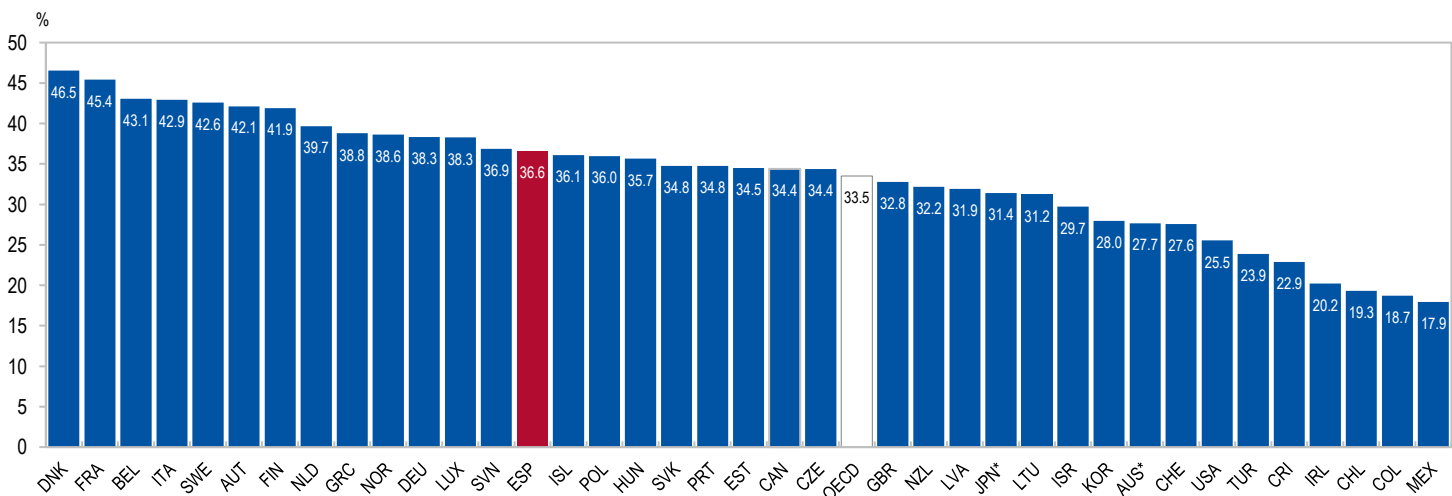
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Spain increased by 1.9 percentage points from 34.7% in 2019 to 36.6% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Spain has increased from 33.0% in 2000 to 36.6% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Spain was 36.6% in 2020, with the lowest being 29.7% in 2009.



Tax-to-GDP ratio compared to the OECD, 2020

Spain ranked 14th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Spain had a tax-to-GDP ratio of 36.6% compared with the OECD average of 33.5%. In 2019, Spain was ranked 18th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

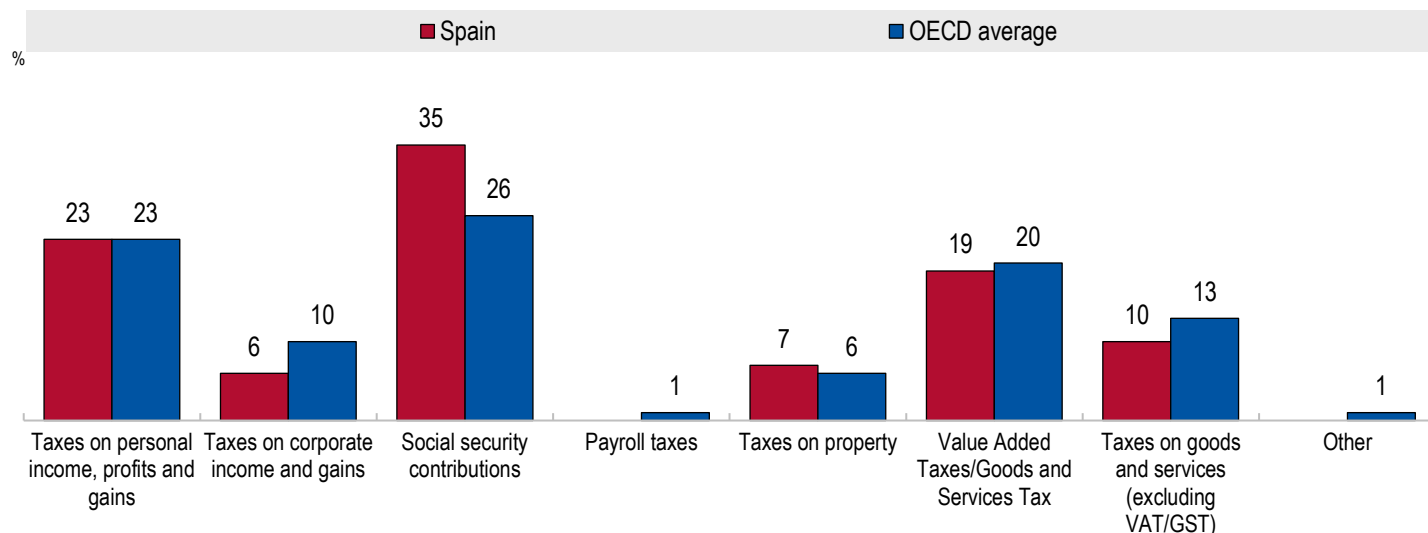
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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, 2019

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.
- » Equal to the OECD average from taxes on personal income, profits & gains.
- » A lower proportion of revenues from 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 ²		
	Euro, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains ¹	122 042	123 678	+ 1 636	29	29	-	25th	26th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	92 376	97 960	+ 5 584	22	23	+ 1	18th	18th	-
<i>Corporate income and gains</i>	29 666	25 718	- 3 948	7	6	- 1	22nd	27th	- 5
Social security contributions	141 283	152 527	+ 11 244	34	35	+ 1	13th	7th	+ 6
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	30 549	30 497	- 52	7	7	-	14th	14th	-
Taxes on goods and services	123 004	124 720	+ 1 716	29	29	-	24th	25th	- 1
<i>of which VAT</i>	79 239	80 896	+ 1 657	19	19	-	24th	23rd	+ 1
Other	2 119	2 119	-	1	-	- 1	18th	18th	-
TOTAL	417 076	431 575	+ 14 499	100	100	-	-	-	-

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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

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