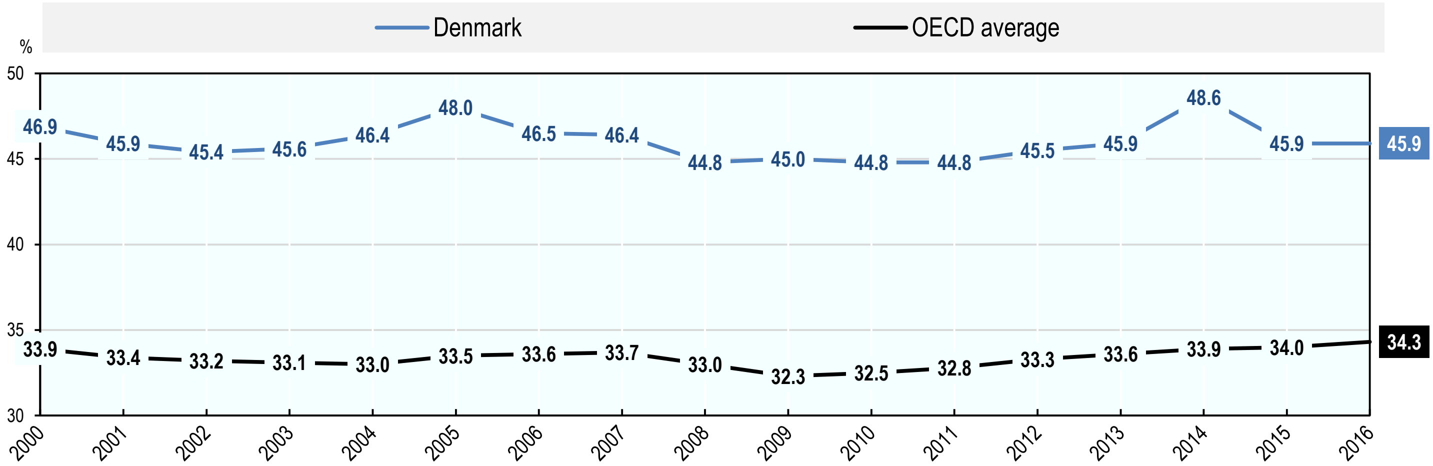
Revenue Statistics 2017 - Denmark

Tax-to-GDP ratio

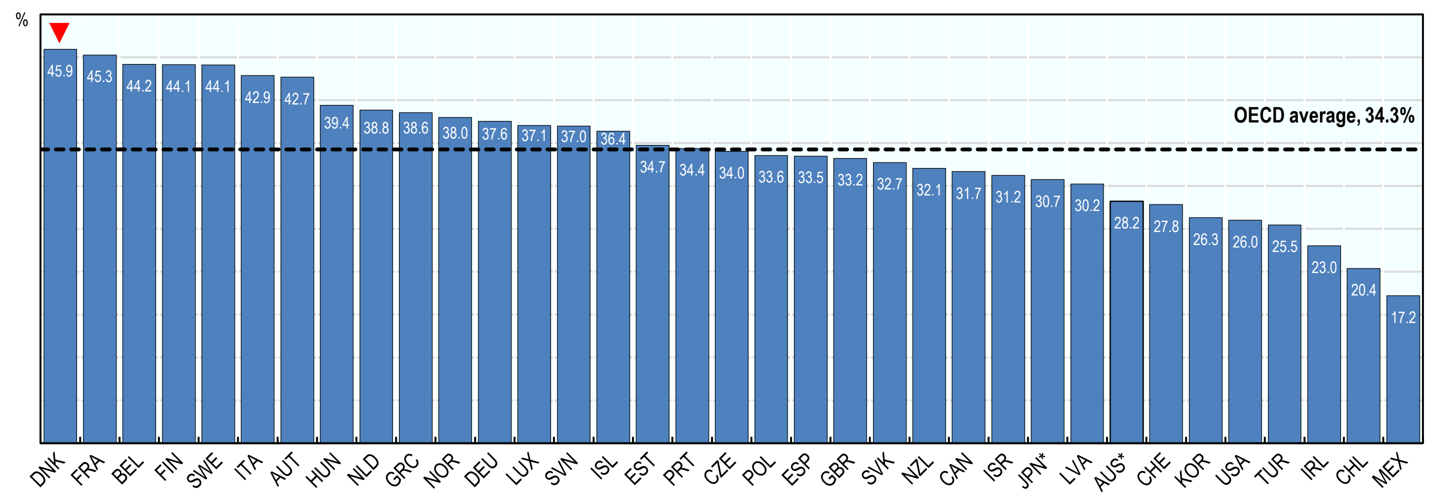
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Denmark did not change between 2015 and 2016. The tax-to-GDP ratio remained at 45.9%. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3%. Since the year 2000, the tax-to-GDP ratio in Denmark has decreased from 46.9% to 45.9%. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in Denmark was 48.6% in 2014, with the lowest being 44.8% in 2008, 2010 and 2011.



Tax-to-GDP ratio compared to the OECD, 2016

Denmark ranked 1st out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Denmark had a tax-to-GDP ratio of 45.9% compared with the OECD average of 34.3%. In 2015, Denmark was also ranked 1st out of the 35 OECD countries in terms of the tax-to-GDP ratio.



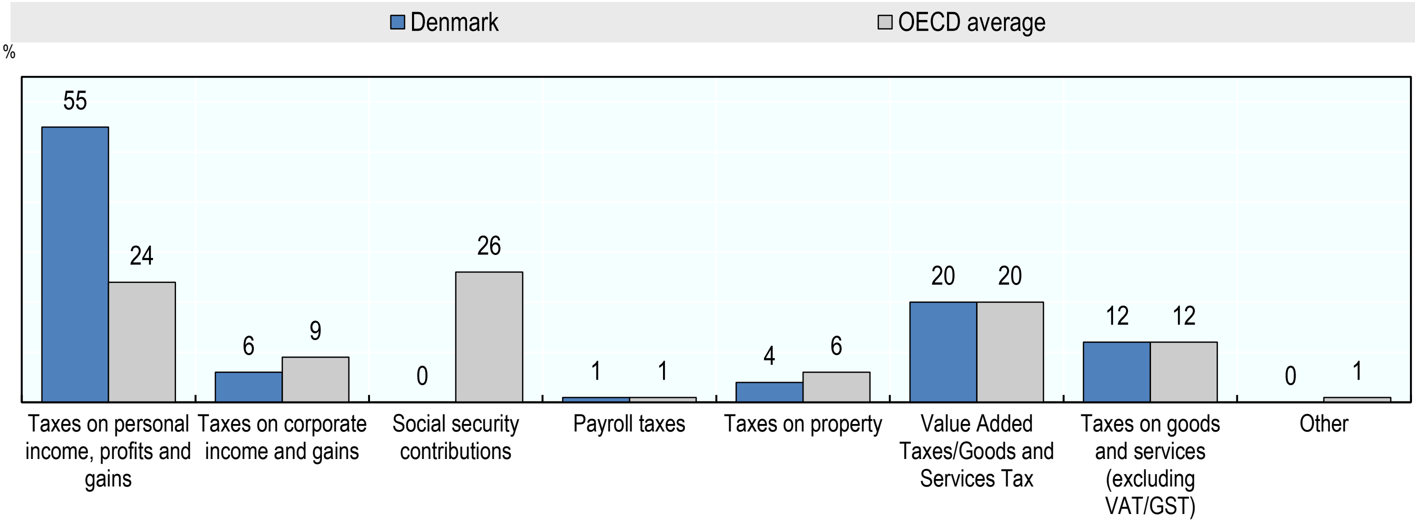
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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

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.

» Equal to the OECD average from payroll taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).

» A lower proportion of revenues from taxes on corporate income & gains and property taxes.

» No revenues from social security contributions.

Tax structure	Tax Revenues in national currency			Tax structure in Denmark			Position in OECD²		
	Danish Krone, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains¹	587 561	626 511	- 38 949	63	65	- 2	1st	1st	-
of which									
Personal income, profits and gains	513 204	519 661	- 6 456	55	54	+ 1	1st	1st	-
Corporate income and gains	51 996	54 751	- 2 755	6	6	-	27th	24th	- 3
Social security contributions	1 349	1 424	- 75	-	-	-	33rd	33rd	-
Payroll taxes	5 774	6 225	- 452	1	1	-	11th	11th	-
Taxes on property	38 369	35 619	+ 2 750	4	4	-	21st	22nd	+ 1
Taxes on goods and services	293 905	287 607	+ 6 298	32	30	+ 2	19th	20th	+ 1
of which VAT	186 094	182 552	+ 3 542	20	19	+ 1	20th	22nd	+ 2
Other	3 598	3 217	+ 382	-	-	-	23rd	24th	+ 1
TOTAL	930 557	960 603	- 30 046	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 35th.

Source: OECD Revenue Statistics 2017 http://www.oecd.org/tax/tax-policy/revenue-statistics.htm

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