



Brief statistics 2011



The Finnish Tax Administration

The Tax Administration is organized under the jurisdiction of the Ministry of Finance. The Tax Administration collects about two-thirds of the taxes and tax-like charges levied in Finland.

Mission of the Finnish Tax Administration

Our core task is to carry out the duties assigned to us by society consistently and successfully. We operate in such a way that customers can and are willing to contribute to their tax issues correctly and on their own initiative. We provide with targeted and convenient services that make it easy for our customers to deal with us and that minimise their costs. The systematic management of tax risks enhances the accrual of tax revenue.

Tax administration organization

Regional tax offices are responsible for providing service and guidance to individual taxpayers as well as business owners and self-employed persons. They also manage customer information, income taxation and withholding, tax control, and inheritance, gift, transfer and property taxation.

Corporate Taxation Unit is responsible for providing service and guidance, customer information and tax control for limited companies and other corporate bodies.

Tax Auditing Unit is responsible for conducting tax audits and carrying out other special control measures.

Tax Collection Unit is responsible for tax payments, collection, recovery and remittances as well as functions related to the tax account method.

Joint Services Unit, Administrative Unit and IT Services produce and deliver their services to all units of the Finnish Tax Administration.

Executive and Legal Unit, Internal Auditing Unit and Communications Unit take care of the corporate functions.

Grey Economy Information Unit is responsible for promoting the fight against grey economy by producing and disseminating information about grey economy and its control. The unit also prepares reports concerning business entities to other authorities for the purposes of the Act.

An independent, nationwide body, **Tax Recipients' Legal Services Unit** represents the interests of tax recipients in matters related to taxation and appeals against tax decisions.

For more information, visit www.tax.fi

Contents

page

Taxes as percentages of GDP by country 2007–2009	2
Tax structures by country 2009	3
General consumption taxes, by country, 2008–2009.....	4
Incomes of individuals in 2009 state taxation.....	5
Direct taxes as percentages of taxable income, 2000 and 2009	6
Income earners, taxable income and individuals taxes imposed, by classification, 2009.....	6
Taxes and tax-like charges, breakdown of taxes by taxpayer category, 2000 and 2009.....	7
State income tax and It's breakdown by taxpayer category, 2000 and 2009.....	8
Municipal income tax and It's breakdown by taxpayer category, 2000 and 2009.....	9
Direct taxes and tax-like charges imposed on the basis of income and wealth 1990–2009	10
Principal deductions, 2006–2009.....	12
Finland's taxes, 2009	14
Net accruals 2009 and 2010 of tax revenue	16
Maximum marginal income tax rates, by country, 2009	17
Income tax scale for 2011	18
Breakdown of wage earners, by basic withholding rates, 2011	19
Breakdown of pension earners, by basic withholding rates, 2011.....	19
Maximum amounts of tax refunds in municipal and state taxation, 2009–2011.....	20
VAT rates in EU member countries, 2011	22
GDP, taxes, net taxes and central goverment debt, 1990–2009	24
Different tax types as percentages of tax revenues, 1990–2010	25
Excess tax withheld, and additional taxes, by taxpayer category, 2009.....	26
Tax arrears by tax type, 2008–2010.....	27
Criminal cases initiated by the Tax Administration, 2006–2010	27
Trends in tax collection, 2001–2010.....	28
Number of closed tax examinations, 2007–2009	29
Results of tax examinations, 2007–2009	29
Tax Administration staff, 2006–2010	30

Taxes as percentages of GDP by country 2007–2009

	Taxes, % of GDP		
	2007	2008	2009 ¹⁾
Finland	43.0	43.1	43.1
Sweden	47.4	46.3	46.4
Norway	43.8	42.6	41.0
Denmark	49.0	48.2	48.2
Iceland	40.6	36.8	34.1
Germany	36.0	37.0	37.0
Netherlands	38.7	39.1	..
Belgium	43.8	44.2	43.2
Austria	42.1	42.7	42.8
Luxembourg	35.7	35.5	37.5
France	43.5	43.2	41.9
Switzerland	28.9	29.1	30.3
United Kingdom	36.2	35.7	34.3
Ireland	30.9	28.8	27.8
Italy	43.4	43.3	43.5
Spain	37.3	33.3	30.7
Portugal	35.2	35.2	..
Greece	32.3	32.6	29.4
Australia	29.5	27.1	..
Canada	33.0	32.3	31.1
United States	27.9	26.1	24.0
Japan	28.3	28.1	..

Source: OECD

¹⁾ Preliminary data

..) No data available.

Tax structures by country 2009

The contribution of different tax types to tax revenue %

	Income taxes	Consumption taxes	Other taxes
Finland	35.9	31.4	32.7
Sweden	35.2	29.1	35.7
Norway	44.9	28.2	26.9
Denmark	61.3	31.9	6.8
Iceland	48.9	35.0	16.1
Germany	28.8	29.6	41.6
Netherlands ¹⁾	27.2	30.3	42.5
Belgium	35.9	25.2	38.9
Austria	27.9	28.1	44.0
Luxembourg	35.3	27.8	36.9
France	20.8	24.9	54.3
Switzerland	47.9	20.7	31.4
United Kingdom	38.4	29.0	32.6
Ireland	35.8	34.9	29.3
Italy	32.6	24.4	43.0
Spain	30.0	23.3	46.7
Portugal ¹⁾	26.3	36.6	37.1
Greece	25.1	35.9	39.0
Australia ¹⁾	59.3	27.4	13.3
Canada	45.7	24.7	29.6
United States	40.9	18.5	40.6
Japan	49.5	32.6	17.9

Source: OECD

¹⁾ Figures are for 2008.

General consumption taxes, by country, 2008–2009

	General consumption taxes % of taxes		General consumption taxes % of GDP	
	2008	2009	2008	2009
Finland	19.5	20.3	8.3	8.8
Sweden	20.3	21.1	9.6	9.8
Norway	17.3	18.9	7.3	7.8
Denmark	20.9	21.0	10.1	10.1
Iceland	24.7	..	9.1	..
Germany	19.4	20.1	7.1	7.4
Netherlands	18.5	..	7.2	..
Belgium	15.9	16.2	7.0	7.0
Austria	18.2	18.9	7.8	8.1
Luxembourg	17.1	17.0	6.5	6.3
France	16.9	16.8	7.3	7.0
Switzerland	12.9	12.2	3.8	3.7
United Kingdom	17.8	16.7	6.3	5.7
Ireland	24.2	22.4	6.8	6.2
Italy	13.7	13.1	5.9	5.7
Spain	15.6	13.1	5.1	4.0
Portugal	23.8	..	8.7	..
Greece	23.2	..	7.6	..
Australia	12.9	..	3.5	..
Canada	13.1	13.9	4.2	4.3
United States	7.8	8.3	2.1	2.0
Japan	8.9	16.4	2.5	2.6

Source: OECD

Consumption taxes are VAT, tax on insurance premiums and pharmacy fees, in Finland.

..) No data available.

Incomes of individuals in 2009 state taxation

Type of income	Total income € million	Number of earners 1000 pers.	Average income/ earners € million
Income in state taxation	112 650	4 589	24 550
Earned income	105 035	4 437	23 671
Wages etc.	72 383	2 787	25 975
Pension and social benefits	28 331	2 813	10 073
Pension income	22 704	1 525	14 891
Unemployment security benefits	2 875	638	4 508
Child care subsidy	1 231	314	3 919
Other benefits	1 521
Other earned income	4 321
Capital income	7 615	2 487	3 867
Dividend income	3 342	2 187	1 528
Capital gains	2 439	221	11 054
Rental income	1 236	263	4 691
Other capital income	598
Enterprise and partnership incomes			
Agricultural income	1 069	126	8 490
Business income	2 714	135	20 098
Income from general and limited partnerships	1 211	112	10 785

Direct taxes as percentages of taxable income, 2000 and 2009

Tax payer category	State income taxes		Other direct taxes		Direct taxes total	
	2000	2009	2000	2009	2000	2009
Wage earners	12.3	6.2	15.9	16.2	28.3	22.5
Pensioners	6.6	2.9	14.9	14.3	21.6	17.2
Farmers and forestry entrepreneurs	12.1	8.4	12.4	13.5	24.5	21.9
Business entrepreneurs and self-employed persons	14.5	9.5	15.3	15.8	29.8	25.2
Individuals total	11.5	5.9	16.5	15.6	28.0	21.5

Income earners, taxable income and individuals taxes imposed, by classification, 2009

Taxable income €	Income earner quantities	Income earners % distribution	Taxable income % distribution	Taxes % of income
1 – 4 999	570 136	12.5	0.8	5.3
5 000 – 9 999	553 181	12.1	3.8	7.5
10 000 – 14 999	647 651	14.1	7.2	11.0
15 000 – 19 999	503 145	11.0	7.8	15.2
20 000 – 24 999	480 827	10.5	9.6	16.7
25 000 – 34 999	871 273	19.0	22.9	19.6
35 000 – 54 999	664 620	14.5	25.2	24.6
55 000 – 74 999	168 305	3.7	9.4	29.0
75 000 – 99 999	65 786	1.4	5.0	31.6
100 000 – 149 999	35 242	0.8	3.7	32.9
150 000 – 299 999	14 282	0.3	2.5	32.5
300 000 –	3 818	0.1	2.1	28.3
Total	4 578 266	100.0	100.0	21.5

Dividend exempt from taxes included on table.

Taxes and tax-like charges, breakdown of taxes by taxpayer category, 2000 and 2009

	Taxes total	% of total tax amount	
	2009	2009	2000
Individuals. total	24 245	84.8	73.7
Wage earners	17 237	60.3	51.7
Pensioners	3 439	12.0	10.6
Farmers and forestry entrepreneurs	1 257	4.4	1.9
Business entrepreneurs and self-employed	1 253	4.4	3.2
Other individuals	985	3.4	6.0
Estates of deceased persons	75	0.3	0.3
Corporates bodies total	4 352	15.2	26.3
Limited companies	4 110	14.4	25.2
Co-operative societies	107	0.4	0.2
Associations. institutions. etc.	49	0.2	0.8
Housing companies	10	0.0	0.0
Other legal persons	76	0.3	0.1
Taxpayers total	28 597	100.0	100.0

State income tax and its breakdown by taxpayer category, 2000 and 2009

Taxpayer category	State income tax		% of total state income tax
	2009	2009	2000
Individuals, total	6 675	70.2	65.1
Wage earners	4 784	50.3	48.5
Pensioners	569	6.0	7.0
Farmers and forestry entrepreneurs	481	5.1	2.0
Business entrepreneurs and self-employed	468	4.9	3.3
Other individuals	304	3.2	3.8
Estates of deceased persons	70	0.7	0.5
Corporates bodies total ¹⁾	2 829	29.8	34.9
Limited companies	2 680	28.2	33.5
Co-operative societies	70	0.7	0.3
Associations, institutions, etc.	30	0.3	1.0
Housing companies	7	0.1	0.0
Other legal persons	42	0.4	0.0
Taxpayers total	9 504	100.0	100.0

¹⁾ Corporate income tax has been distributed among the beneficiaries.

Municipal income tax and its breakdown by taxpayer category, 2000 and 2009

Taxpayer category	Municipal income tax milj. €		% of total municipal tax
	2009	2009	2000
Individuals, total	15 100	91.5	79.4
Wage earners	10 652	64.6	54.5
Pensioners	2 517	15.3	12.4
Farmers and forestry entrepreneurs	659	4.0	1.7
Business entrepreneurs and self-employed	676	4.1	3.0
Other individuals	592	3.6	7.7
Estates of deceased persons	4	0.0	0.1
Corporates bodies total ¹⁾	1 397	8.5	20.6
Limited companies	1 312	8.0	19.7
Co-operative societies	34	0.2	0.2
Associations, institutions, etc.	17	0.1	0.6
Housing companies	3	0.0	0.0
Other legal persons	29	0.2	0.1
Taxpayers total	16 497	100.0	100.0

¹⁾ Corporate income tax has been distributed among the beneficiaries.

Direct taxes and tax-like charges imposed on the basis of income and wealth 1990–2009

Year	Income- and wealth tax and state portion of corporate income tax € million	Municipal tax and municipal portion of corporate income tax € million
1990	7 045	8 356
1991	5 947	8 161
1992	5 777	8 288
1993	5 470	7 913
1994	5 984	8 755
1995	6 839	9 492
1996	7 624	10 038
1997	8 352	10 660
1998	9 437	11 159
1999	11 298	12 219
2000	13 312	13 155
2001	11 214	12 915
2002	11 605	12 553
2003	11 795	12 728
2004	12 100	13 023
2005	12 421	13 655
2006	12 984	14 545
2007	14 047	15 800
2008	12 346	16 345
2009	9 504	16 497

*Corporate income Tax has been distributed among the beneficiaries since 1993.
National pension insurance contribution includes not in figures from 1996.
Wealth tax not included on table since 2006.*

Church tax and church portion of corporate income tax € million	Health insurance contribution € million	Total € million
580	773	17 362
560	912	16 190
540	1 208	17 221
523	1 141	15 900
570	1 351	17 451
619	1 440	18 740
654	1 444	19 760
697	1 311	21 021
722	1 141	22 458
730	1 076	25 323
766	1 066	28 300
767	1 062	25 956
790	1 006	25 987
805	966	26 328
821	984	26 960
849	1 019	27 973
896	1 492	29 942
953	1 539	32 383
964	1 542	31 229
957	1 610	28 597

Principal deductions, 2006–2009

Deduction	2006 € million	2007 € million	2008 € million
State and municipal taxation			
Standard deduction of work-related expenses	1 625	1 658	1 683
Deduction of commuting expenses	1 113	1 262	1 404
Membership fees in labour market organizations	521	534	552
Home loan interest	1 503	2 189	2 684
Deduction for pension insurance	3 646	3 860	3 810
State taxation			
Pension allowance	63	72	10 073
Municipal taxation			
Basic allowance	872	837	808
Disabled person's allowance	83	83	79
Student grant allowance	152	141	149
Earned income allowance	7 336	6 218	6 763
Pension allowance	3 459	3 539	3 997
Credit for the deficit in the investment income category	468	665	830
For home loan interest	361	527	672
For first-time homebuyer's loan interest	86	131	167
Tax credits			
Earned income allowance in state taxation	313	819	826
Tax credit for domestic costs	165	182	219

Taxation for 2009	€ million	1000 persons	Average €
State and municipal taxation			
Standard deduction of work-related expenses	1 644	2 744	599
Deduction of commuting expenses	1 328	791	1 679
Membership fees in labour market organizations	556	1 971	282
Home loan interest	2 320	1 599	1 451
Deduction for pension insurance	3 832	2 626	1 459
State taxation			
Pension allowance	12 229	1 454	8 408
Municipal taxation			
Basic allowance	806	1 150	700
Disabled person's allowance	75	220	341
Student grant allowance	218	206	1 054
Earned income allowance	6 515	2 541	2 564
Pension allowance	5 221	1 147	4 552
Credit for the deficit in the investment income category	567	1 519	373
For home loan interest	433	1 267	341
For first-time homebuyer's loan interest	108	208	518
Tax credits			
Earned income allowance in state taxation	1 208	2 530	477
Tax credit for domestic costs	391	361	1 083

Finlands taxes, 2009

	€ million	% of total tax amount
State taxes and other similar fees	34 114	46.2
Taxes levied on the basis of income and capital	10 346	14.0
Tax on income and wealth	9 325	
Church tax on corporate bodies	88	
Inheritance and gift tax	440	
Tax withheld at source from interest income	493	
Taxes on goods and services	15 689	21.2
Value added tax	15 004	
Tax on certain insurance premiums	557	
Pharmacy fees	128	
Excise duty	5 015	6.8
Excise duty on tobacco	693	
Excise duty on alcoholic beverages	1 223	
Excise duty on soft drinks	35	
Excise duty on fuels	3 052	
Environmental tax on beverage bottles and cans	12	
Other taxes	2 032	2.8
Transfer tax	489	
Car tax	687	
Tax on lottery prizes	139	
Tax on certain vehicles	655	
Tax on waste	45	
Tax on rail	17	
Other tax-like revenues	965	1.3
Seamens' welfare and rescue levy	1	
State share of pool and lottery profits and Profits of the Slot Machine Association	868	
Forest management fees. hunting and fishing licences	23	
Penalty interests. other sanctions and tax increases	69	
Oil waste duty	4	

	€ million	% of total tax amount
Tax revenue from outside the state budget	67	0.1
Oil damage levy	8	
Fire insurance duty	9	
Strategic stockpile fee	45	
Nuclearenergy research fee	5	
Municipal taxes	17 576	23.8
Municipal tax	16 599	
Tax on dogs	2	
Real property tax	974	
Other taxes	1	
Insurance and social security contributions to the Social Insurance Institution	3 675	5.0
National pension contributions	1 625	
Employers' national pension schemes	632	
Employers' national health insurance contributions	1 418	
For employment pension schemes	16 841	22.8
Employees'	3 902	
Employers'	12 939	
For unemployment schemes	1 479	2
Employees'	191	
Employers'	1 288	
Taxes and levies profited to the EU	153	0.2
Taxes total	73 838	100.0

Source: Statistics Finland

Church tax € 846 million, on individuals, not included in table.

Net accruals 2009 and 2010 of tax revenue

	2009 € million	2010 € million	change %
Employers' contributions	25 709	25 619	-0.3
Value added tax	10 700	11 035	3.1
Prepayments	3 900	4 867	24.8
Supplementary tax payments	1 837	1 703	-7.3
Residual tax amounts ¹⁾	-1 450	-1 533	5.7
Other taxes	3 747	3 692	-1.5
Totals	44 444	45 385	2.1

¹⁾ Refunds of prepayments included.

Source: Finnish Tax Administration



Maximum marginal income tax rates, by country, 2009

	Individuals	Corporate
Finland	49.1	26.00
Sweden	56.5	26.30
Norway	40.0	28.00
Denmark	51.6	25.00
Iceland	37.2	15.00
Germany	47.5	30.18
Netherlands	52.0	25.50
Belgium	53.7	33.99
Austria	50.0	25.00
Luxembourg	38.9	28.59
France	47.8	34.43
Switzerland	41.7	21.17
United Kingdom	40.0	28.00
Ireland	41.0	12.50
Italy	44.9	27.50
Spain	43.0	30.00
Portugal	42.0	26.50
Greece	40.0	24.00
Australia	46.5	30.00
Canada	46.4	29.52
United States	41.9	39.21
Japan	50.0	39.54

Source: OECD

Income tax scale for 2011

Taxable income €	Basic tax €	Rate within brackets %
15 600–23 200	8	6.5
23 200–37 800	502	17.5
37 800–68 200	3 057	21.5
68 200–	9 593	30.0

For corporations, the income tax rate is 26%.

Basic health insurance contribution 1.19%, (for pensioners and recipients of social benefits 1.36%).

Earned income contribution 0.82%, (for self-employed 0.92%).

Employee's pension contribution is 4.7% or 6.0% and unemployment insurance contribution 0.6% of wages.



Breakdown of wage earners, by basic withholding rates, 2011

Basic rate	Quantities	%
0-10	1 007 315	32.7
11-20	1 126 821	36.6
21-25	528 752	17.2
26-30	280 497	9.1
31-40	125 996	4.1
41-50	7 268	0.2
51-	75	0.0
Total	3 076 724	100.0

Breakdown of pension earners, by basic withholding rates, 2011

Basic rate	Quantities	%
0-5	370 556	27.3
6-10	173 356	12.8
11-15	213 088	15.7
16-20	263 834	19.5
21-30	291 575	21.5
31-35	34 521	2.5
36-40	6 085	0.4
41-50	1 749	0.1
51-	309	0.0
Total	1 355 073	100.0

Maximum amounts of tax refunds in municipal and state taxation, 2009–2011

	2009 €	2010 €	2011 €
Deductions and allowances granted on earned income both in state and municipal income taxation			
Discretionary allowance for circumstantial incapacity to pay taxes	1 400	1 400	1 400
Standard deduction for work-related expenses	620	620	620
Deduction for temporary quarters	3 000	3 000	3 000
Deduction of commuting expenses	7 000	7 000	7 000
Taxpayer's de minimis	600	600	600
Deductions and allowances granted on capital income			
Voluntary pension insurance premiums	5 000	5 000	5 000
Deductions and allowances granted in state income taxation			
Pension allowance	12 490	11 300	11 150
Deduction granted to sailors	6 650	6 650	6 650
Deductions and allowances granted in municipal income taxation			
Disabled person's allowance	440	440	440
Deduction granted to sailors	11 350	11 350	11 350
Deduction from earned income	3 570	3 570	3 570
Student grant allowance	2 600	2 600	2 600
Pension allowances	8 130	8 130	8 170
Basic allowance	1 480	2 200	2 250

	2009 €	2010 €	2011 €
Credits from tax in state taxation			
Maintenance credit	80	80	80
Disabled person's allowance	115	115	115
Credits from tax on earned income			
Earned income allowance from work	600	650	740
Credit for the deficit in the investment income category	1 400	1 400	1 400
One child	400	400	400
At least two children	800	800	800
Credit for domestic work	3 000	3 000	3 000

VAT rates in EU member countries, 2011

VAT rates on tax-free price %

	General rates	Reduced rates
Finland	23	13/9
Sweden	25	12/6
Denmark	25	-
Estonia	20	9
Latvia	22	12
Lithuania	21	9/5
Germany	19	7
Netherlands	19	6
Belgium	21	12/6
Austria	20	12/10
Luxembourg	15	12/6/3
France	19,6	5,5/2,1
United Kingdom	20	5
Ireland	21	13,5/4,8
Italy	20	10/4
Spain	18	8/4
Portugal	23	13/6
Greece	23	13/6,5
Cyprus	15	8/5
Malta	18	5
Czech Republic	20	10
Slovakia	20	10
Poland	23	8/5
Hungary	25	18/5
Slovenia	20	8,5
Romania	24	9/5
Bulgaria	20	7

Source: OECD



GDP, taxes, net taxes and central government debt, 1990–2009

Year	GDP € million	Taxes ¹⁾ %	Net taxes ²⁾ %	Central government debt ³⁾ %
1990	85 178	43.7	23.7	10.7
1991	82 971	45.4	20.6	17.1
1992	83 891	45.0	16.1	33.2
1993	88 343	44.4	13.0	48.7
1994	95 986	46.8	15.5	53.9
1995	99 065	45.7	15.0	60.7
1996	107 312	47.1	18.6	61.6
1997	116 548	46.4	20.8	59.9
1998	122 222	46.3	22.4	57.1
1999	132 110	46.0	22.2	51.5
2000	139 198	47.2	25.5	45.6
2001	139 198	44.8	23.4	44.4
2002	143 541	44.7	22.8	41.3
2003	145 416	44.1	21.6	43.5
2004	152 148	43.5	21.1	41.9
2005	157 307	43.9	21.5	38.2
2006	165 643	43.8	21.9	35.6
2007	179 702	43.0	22.3	31.2
2008	184 649	43.1	21.8	29.5
2009*	171 193	43.1	18.4	37.6

Source: Statistics Finland

¹⁾ Taxes as % of GDP.

²⁾ The difference between taxes and income transfers by public authorities as % of GDP.

³⁾ Central government debt. % of GDP.

* Preliminary data

Different tax types as percentages of tax revenues, 1990–2010

Year	Public sector tax revenue € million	Income and property tax ¹⁾ %	Social security contr. ²⁾ %	Consumption taxes etc. %
1990	39 050	42.8	21.9	35.3
1991	38 656	41.2	24.3	34.5
1992	37 307	41.8	23.5	34.7
1993	37 280	38.5	26.4	35.1
1994	41 307	40.0	26.2	33.8
1995	43 853	39.5	26.9	33.6
1996	46 641	41.3	25.7	33.0
1997	49 782	40.5	25.0	34.5
1998	53 950	41.1	25.2	33.8
1999	56 159	40.6	25.5	33.9
2000	62 418	43.7	23.6	31.7
2001	62 334	42.3	25.2	32.5
2002	64 186	41.8	24.9	33.3
2003	64 187	40.0	25.2	34.9
2004	66 191	39.8	25.3	34.8
2005	69 120	39.6	25.9	34.6
2006 ³⁾	72 615	39.8	25.9	34.4
2007	77 269	40.8	25.7	33.5
2008	79 648	40.2	26.1	33.6
2009	73 785	37.3	27.6	35.1
2010*	76 020	37.9	26.9	35.2

Source: Statistics Finland

¹⁾ Includes national pension and health insurance contributions.

²⁾ Includes employment pension and other social security contributions, excluding the national pension and health insurance contributions.

³⁾ Wealth tax is not collected since 2006.

* Preliminary data

Excess tax withheld, and additional taxes, by taxpayer category, 2009

Taxpayer category	Quantities of refund recipients	Tax refunds € million	Quantities of payers of additional tax	Addit. payments total € million
Individuals and estates, total	3 365 332	2 159	691 708	856
Wage earners	2 019 851	1 597	340 239	366
Farmers and forestry entrepreneurs	125 290	127	51 778	105
Business entrepreneurs and self-employed	83 565	133	67 301	188
Pensioners	874 200	199	107 791	49
Other individuals	249 427	96	103 670	129
Estates of deceased persons	12 999	7	20 929	18
Corporates bodies total	41 000	404	40 781	256
Limited companies	37 899	371	34 962	231
Co-operative societies	467	8	445	1
Associations, institutions, etc.	1 574	8	2 695	5
Housing companies	246	1	999	3
Other legal societies	814	17	1 680	17
Taxpayers total	3 406 332	2 563	732 489	1 112

Tax arrears by tax type, 2008–2010

	31.12.08	31.12.09	€ million 31.12.10
Income tax and prepayments	1 240	1 447	1 419
VAT	1 244	1 369	1 413
Employers' contributions and withheld tax	627	704	737
Tax on inheritance and gifts	23	19	18
Real property tax	9	10	13
Other taxes	23	25	27
Tax arrears, total	3 166	3 575	3 627

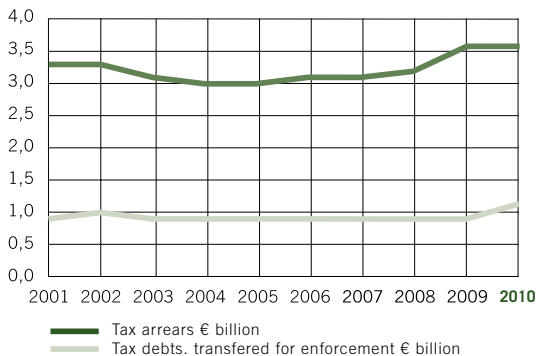
Criminal cases initiated by the Tax Administration 2006–2010

	2006	2007	2008	2009	2010
Tax offences	688	666	548	588	393

Trends in tax collection, 2001–2010

Year	Tax arrears € billion	Tax debts. transferred for enforcement € billion
2001	3.3	0.9
2002	3.3	1.0
2003	3.1	0.9
2004	3.0	0.9
2005	3.0	0.9
2006	3.1	0.9
2007	3.1	0.9
2008	3.2	0.9
2009	3.6	0.9
2010	3.6	1.1

€ billion



Number of closed tax examinations, 2007–2009

	2007 number	2008 number	2009 number
Regional units			
Tax audits	2 793	2 726	2 801
Control visits	429	230	249
Auditing of spontaneous information	78	82	73
Tax offices			
Tax audits	999	954	697
Control visits	859	857	723
Auditing of spontaneous information	9	8	9
Total control activities	5 167	4 857	4 552
Tax audits of the underground economy	807	821	802

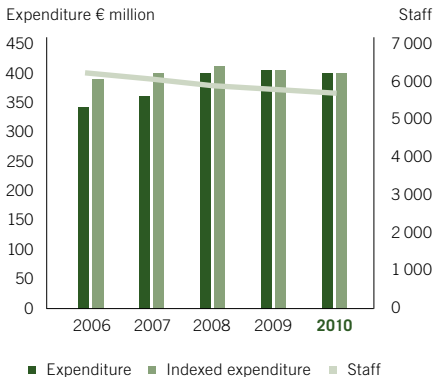
Results of tax examinations, 2007–2009

	2007 € million	2008 € million	2009 € million
Direct taxes	156	168	193
Indirect taxes	56	68	58
Withheld taxes	54	52	49
Total	266	288	300

Tax Administration staff, 2006–2010


	2006	2007	2008	2009	2010
Tax Administration	6 133	6 054	5 932	5 679	5 466

Finnish Tax Administration costs and staff, 2006–2010,
€ adjusted to reflect 2010 price levels





www.vero.fi/english



www.vero.fi/english