

# Brief statistics 2012



# Tax administration

We are a national authority whose functions are arranged around the main national units in charge of taxation and the shared units responsible for corporate steering and support services.

**The Individual Taxation Unit** guides and serves private customers as well as business owners and self-employed persons. It also manages customer information, income taxation and withholding, tax control in connection with taxation as well as inheritance, gift, asset transfer and real estate taxation.

**The Corporate Taxation Unit** is responsible for providing guidance and services for limited companies and other corporate customers, customer information and tax control in connection with taxation.

**The Tax Collection Unit** carries out tasks related to the payment, collection, recovery and remittance of taxes and the tax account procedure.

**The Tax Auditing Unit** directs tax auditing activities as a part of tax control and performs tax audits, supervises internal EU trade and performs other tax control duties.

**The Joint Services Unit** is responsible for the Tax Administration's transaction channels and language services, maintenance and development of the tax risk management process and information flows, and the coordination of development projects, quality control and international stakeholder cooperation.

**The IT Services Unit** is responsible for our shared application-, production- and ICT services and supports, directs and oversees the use of ICT in our administration.

**The Administrative Unit** manages HR, financial and general administration tasks, employer's duties and personnel development and training services.

**The Executive and Legal Unit** is responsible for the Tax Administration's steering and management system, its strategic process and security. The unit drafts regulations and taxation harmonisation guidelines and takes part in drafting legislation.

**The Internal Auditing Unit** is responsible for internal audits.

**The Communications Unit** directs communications and marketing and helps the management and units in planning, executing and monitoring communications.

**The Grey Economy Investigation Unit** contributes to tackling the grey economy by producing and distributing information on the grey economy and action against it.

**The Tax Recipients' Legal Services Unit** oversees the rights of tax recipients in taxation matters and appeals concerning taxation.

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## Taxes as percentages of GDP by country 2008–2010

	Taxes, % of GDP		
	2008	2009	2010 <sup>1)</sup>
Finland	42.9	42.6	<b>42.1</b>
Sweden	46.4	46.7	<b>45.8</b>
Norway	42.9	42.9	<b>42.8</b>
Denmark	48.1	48.1	<b>48.2</b>
Iceland	36.7	33.9	<b>36.3</b>
Germany	36.4	37.3	<b>36.3</b>
Holland	39.1	38.2	..
Belgium	44.1	43.2	<b>43.8</b>
Austria	42.8	42.7	<b>42.0</b>
Luxembourg	35.5	37.6	<b>36.7</b>
France	43.5	42.4	<b>42.9</b>
Switzerland	29.1	29.7	<b>29.8</b>
United Kingdom	35.7	34.3	<b>35.0</b>
Ireland	29.1	27.8	<b>28.0</b>
Italy	43.3	43.4	<b>43.0</b>
Spain	33.3	30.6	<b>31.7</b>
Portugal	35.5	30.6	<b>31.3</b>
Greece	31.5	30.0	<b>30.9</b>
Australia	27.0	25.9	..
Canada	32.2	32.0	<b>31.0</b>
United States	26.3	24.1	<b>24.8</b>
Japan	28.3	26.9	..

Source: OECD

1) Preliminary data

..) No data available.

## Tax structures by country 2010

The contribution of different tax types to tax revenue %

	Income	Consumption	Other
	taxes	taxes	taxes
Finland	35.7	31.5	32.8
Sweden	35.6	29.5	34.9
Norway	46.4	28.0	25.6
Denmark	61.3	31.7	7.0
Iceland	44.5	35.5	20.0
Germany	28.6	29.5	41.9
Holland <sup>1)</sup>	28.1	30.7	41.2
Belgium	34.4	25.4	40.2
Austria	28.3	28.0	43.7
Luxembourg	35.7	27.1	37.2
France	21.9	25.0	53.1
Switzerland	47.5	21.8	30.7
United Kingdom	37.4	30.9	31.7
Ireland	36.1	36.9	27.0
Italy	32.9	25.8	41.3
Spain	28.4	26.7	44.9
Portugal	27.1	39.6	33.3
Greece	22.3	37.1	40.6
Australia <sup>1)</sup>	56.1	29.1	14.8
Canada	46.9	24.4	28.7
United States	43.0	17.9	39.1
Japan	50.3	32.3	17.4

Source: OECD

1) Figures are for 2009.

## General consumption taxes, by country, 2009–2010

	General consumption taxes % of taxes		General consumption taxes % of GDP	
	2009	2010	2009	2010
Finland	20.3	<b>20.1</b>	8.8	<b>8.5</b>
Sweden	21.1	<b>21.6</b>	9.8	<b>9.9</b>
Norway	18.9	<b>18.9</b>	7.8	<b>8.1</b>
Denmark	21.0	<b>20.6</b>	10.1	<b>9.9</b>
Iceland	23.7	<b>23.3</b>	8.0	<b>8.4</b>
Germany	20.1	<b>20.1</b>	7.4	<b>7.3</b>
Holland	18.3	..	7.0	..
Belgium	16.2	<b>16.4</b>	7.0	<b>7.2</b>
Austria	18.9	<b>19.0</b>	8.1	<b>8.0</b>
Luxembourg	17.0	<b>16.9</b>	6.3	<b>6.3</b>
France	16.8	<b>16.9</b>	7.0	<b>7.2</b>
Switzerland	12.2	<b>12.5</b>	3.7	<b>3.7</b>
United Kingdom	16.7	<b>18.8</b>	5.7	<b>6.6</b>
Ireland	22.4	<b>23.0</b>	6.2	<b>6.4</b>
Italy	13.1	<b>14.5</b>	5.7	<b>6.2</b>
Spain	13.1	<b>17.0</b>	4.0	<b>5.4</b>
Portugal	23.3	<b>25.0</b>	7.1	<b>7.8</b>
Greece	22.2	..	6.7	..
Australia	14.3	..	3.7	..
Canada	13.9	<b>14.0</b>	4.3	<b>4.3</b>
United States	8.3	<b>8.1</b>	2.0	<b>2.0</b>
Japan	9.6	<b>16.9</b>	2.6	<b>2.7</b>

Source: OECD

General consumption taxes refer mainly to VAT.  
Consumption taxes are VAT and tax on insurance premiums in Finland.

..) No data available.

## Incomes of individuals in 2010 state taxation

Type of income	Total income € million	Number of earners 1000 pers.	Average income/ earners €
Taxable income in state taxation	115 416	4 570	25 258
Earned income	108 195	4 466	24 224
Wages etc.	74 027	2 778	26 644
Pension and social benefits	29 663	2 831	10 479
Pension income	23 633	1 548	15 271
Unemployment security benefits	3 250	613	5 303
Child care subsidy	1 278	315	4 056
Other benefits	1 502	..	..
Other earned income	4 505	..	..
Capital income	9 333	2 563	3 642
Dividend income	3 633	2 179	1 668
Capital gains	3 681	304	12 099
Rental income	1 292	270	4 794
Other capital income	727	..	..
Enterprise and partnership incomes			
Agricultural income	1 049	123	8 533
Business income	2 826	137	20 624
Income from general and limited partnerships	1 229	115	10 659

## Direct taxes as percentages of taxable income, 2005 and 2010

Tax payer category	State income taxes		Other direct taxes		Direct taxes total	
	2005	2010	2005	2010	2005	2010
Wage earners	9.2	<b>6.1</b>	14.0	<b>16.8</b>	24.4	<b>22.9</b>
Pensioners	5.0	<b>3.1</b>	13.9	<b>14.2</b>	20.0	<b>17.4</b>
Farmers and forestry entrepreneurs	11.2	<b>9.5</b>	11.1	<b>13.7</b>	23.2	<b>23.2</b>
Business entrepreneurs and self-employed persons	12.7	<b>9.3</b>	13.7	<b>16.3</b>	27.3	<b>25.6</b>
Individuals total	8.7	<b>5.9</b>	13.8	<b>16.0</b>	23.6	<b>21.9</b>

## Income earners, taxable income and individuals taxes imposed, by classification, 2010

Taxable income €	Income earner quantities	Income earners % distribution	Taxable income % distribution	Taxes % of income
1– 4 999	516 360	11.3	0.8	4.4
5 000– 9 999	552 488	12.1	3.7	6.7
10 000– 14 999	639 590	14.0	6.9	10.0
15 000– 19 999	507 382	11.1	7.7	15.1
20 000– 24 999	466 050	10.2	9.1	16.9
25 000– 34 999	867 392	19.0	22.3	19.5
35 000– 54 999	709 979	15.6	26.3	24.6
55 000– 74 999	183 195	4.0	10.0	29.4
75 000– 99 999	69 131	1.5	5.1	32.7
100 000–149 999	35 509	0.8	3.6	35.5
150 000–299 999	13 607	0.3	2.3	36.7
300 000–	3 735	0.1	2.2	32.5
Total	4 564 418	100.0	100.0	21.9

## Taxes and tax-like charges, breakdown of taxes by taxpayer category, 2005 and 2010

Tax payer category	Taxes total		% of total tax amount
	€ million	% of total tax amount	
	2010	2010	2005
Individuals, total	<b>25 337</b>	<b>84.3</b>	81.2
Wage earners	<b>17 795</b>	<b>59.2</b>	59.2
Pensioners	<b>3 611</b>	<b>12.0</b>	11.4
Farmers and forestry entrepreneurs	<b>1 404</b>	<b>4.7</b>	2.1
Business entrepreneurs and self-employed	<b>1 335</b>	<b>4.4</b>	4.2
Other individuals	<b>1 102</b>	<b>3.7</b>	3.9
Estates of deceased persons	<b>91</b>	<b>0.3</b>	0.3
Corporates bodies total	<b>4 726</b>	<b>15.7</b>	18.8
Limited companies	<b>4 447</b>	<b>14.8</b>	17.7
Co-operative societies	<b>88</b>	<b>0.3</b>	0.5
Associations, institutions, etc.	<b>72</b>	<b>0.3</b>	0.3
Housing companies	<b>10</b>	<b>0.1</b>	0.1
Other legal persons	<b>109</b>	<b>0.2</b>	0.1
Taxpayers total	<b>30 063</b>	<b>100.0</b>	100.0

## State income tax and its breakdown by taxpayer category, 2005 and 2010

Taxpayer category	State income tax	% of total	
	€ million	2010	state income tax
	2010	2010	2005
Individuals, total	<b>6 861</b>	<b>69.1</b>	67.8
Wage earners	<b>4 714</b>	<b>47.5</b>	50.7
Pensioners	<b>649</b>	<b>6.5</b>	6.5
Farmers and forestry entrepreneurs	<b>573</b>	<b>5.8</b>	2.3
Business entrepreneurs and self-employed	<b>485</b>	<b>4.9</b>	4.3
Other individuals	<b>355</b>	<b>3.6</b>	3.3
Estates of deceased persons	<b>86</b>	<b>0.9</b>	0.7
Corporates bodies total	<b>3 070</b>	<b>30.9</b>	32.2
Limited companies	<b>2 899</b>	<b>29.2</b>	30.5
Co-operative societies	<b>58</b>	<b>0.6</b>	0.9
Associations, institutions, etc.	<b>45</b>	<b>0.5</b>	0.4
Housing companies	<b>6</b>	<b>0.1</b>	0.2
Other legal persons	<b>61</b>	<b>0.6</b>	0.2
<b>Taxpayers total</b>	<b>9 931</b>	<b>100.0</b>	100.0

## Municipal income tax and its breakdown by taxpayer category, 2005 and 2010

Taxpayer category	Municipal income tax	% of total	
	€ million	2010	municipal tax
	2010	2010	2005
Individuals, total	<b>15 636</b>	<b>91.2</b>	91.5
Wage earners	<b>10 989</b>	<b>64.1</b>	65.9
Pensioners	<b>2 581</b>	<b>15.0</b>	15.3
Farmers and forestry entrepreneurs	<b>694</b>	<b>4.0</b>	1.9
Business entrepreneurs and self-employed	<b>724</b>	<b>4.2</b>	4.0
Other individuals	<b>645</b>	<b>3.8</b>	4.4
Estates of deceased persons	<b>5</b>	<b>0.0</b>	0.1
Corporates bodies total <sup>1)</sup>	<b>1 516</b>	<b>8.8</b>	8.5
Limited companies	<b>1 417</b>	<b>8.3</b>	8.0
Co-operative societies	<b>28</b>	<b>0.2</b>	0.2
Associations, institutions, etc.	<b>24</b>	<b>0.1</b>	0.1
Housing companies	<b>3</b>	<b>0.0</b>	0.2
Other legal persons	<b>43</b>	<b>0.3</b>	0.1
<b>Taxpayers total</b>	<b>17 152</b>	<b>100.0</b>	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 1991–2010, € million

Year	Income tax and state portion of corporate income tax	Municipal tax and municipal portion of corporate income tax	Church tax and church portion of corporate income tax	National pension insurance contribution	Health insurance contribution	Total
1991	5 947	8 161	560	610	912	16 190
1992	5 777	8 288	540	1 408	1 208	17 221
1993	5 470	7 913	523	854	1 141	15 900
1994	5 984	8 755	570	791	1 351	17 451
<b>1995</b>	<b>6 839</b>	<b>9 492</b>	<b>619</b>	<b>349</b>	<b>1 440</b>	<b>18 740</b>
1996	7 624	10 038	654	..	1 444	19 760
1997	8 352	10 660	697	..	1 311	21 021
1998	9 437	11 159	722	..	1 141	22 458
1999	11 298	12 219	730	..	1 076	25 323
<b>2000</b>	<b>13 312</b>	<b>13 155</b>	<b>766</b>	..	<b>1 066</b>	<b>28 300</b>
2001	11 214	12 915	767	..	1 062	25 956
2002	11 605	12 553	790	..	1 006	25 987
2003	11 795	12 728	805	..	966	26 328
2004	12 100	13 023	821	..	984	26 960
<b>2005</b>	<b>12 421</b>	<b>13 655</b>	<b>849</b>	..	<b>1 019</b>	<b>27 973</b>
2006	12 984	14 545	896	..	1 492	29 942
2007	14 047	15 800	953	..	1 539	32 383
2008	12 346	16 345	964	..	1 542	31 229
2009	9 504	16 497	957	..	1 610	28 597
<b>2010</b>	<b>9 931</b>	<b>17 152</b>	<b>974</b>	..	<b>1 980</b>	<b>30 063</b>

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.

## Principal deductions, 2007–2010

Deduction	2007 € million	2008 € million	2009 € million
<b>State and municipal taxation</b>			
Standard deduction of work-related expenses	1 658	1 683	1 644
Deduction of commuting expenses	1 262	1 404	1 328
Membership fees in labour market organizations	534	552	556
Home loan interest	2 189	2 684	2 320
Deduction for pension insurance	3 860	3 810	3 832
<b>State taxation</b>			
Pension allowance	72	10 073	12 229
<b>Municipal taxation</b>			
Basic allowance	837	808	806
Disabled person's allowance	83	79	75
Student grant allowance	141	149	218
Earned income allowance	6 218	6 763	6 515
Pension allowance	3 539	3 997	5 221
Credit for the deficit in the investment income category	665	830	567
For home loan interest	527	672	433
For first-time home-buyer's loan interest	131	167	108
<b>Tax credits</b>			
Earned income allowance in state taxation	819	826	1 208
Tax credit for domestic costs	182	219	391

Taxation for 2010	€ million	1000 persons	Average €
<b>State and municipal taxation</b>			
Standard deduction of work-related expenses	1 641	2 734	600
Deduction of commuting expenses	1 401	801	1 750
Membership fees in labour market organizations	589	1 966	300
Home loan interest	1 179	1 440	819
Deduction for pension insurance	4 175	2 619	1 594
<b>State taxation</b>			
Pension allowance	10 793	1 443	7 482
<b>Municipal taxation</b>			
Basic allowance	1 796	1 589	1 130
Disabled person's allowance	71	212	337
Student grant allowance	210	202	1 040
Earned income allowance	6 442	2 541	2 536
Pension allowance	5 471	1 194	4 581
Credit for the deficit in the investment income category	374	1 488	252
For home loan interest	279	1 248	223
For first-time home-buyer's loan interest	71	209	341
<b>Tax credits</b>			
Earned income allowance in state taxation	1 293	2 538	509
Tax credit for domestic costs	408	361	1 105



# Finlands taxes, 2010

	€ million	% of total tax amount		€ million	% of total tax amount
State taxes and other similar fees	34 685	45.7	Tax revenue from outside the state budget	84	0.1
Taxes levied on the basis of income and capital	10 145	13.4	Oil damage levy	20	
Tax on income and capital	9 437		Fire insurance duty	9	
Church tax on corporate bodies	116		Strategic stockpile fee	48	
Inheritance and gift tax	387		Nuclearenergy research fee	7	
Tax withheld at source from interest income	205		<b>Municipal taxes</b>	<b>18 518</b>	<b>24.4</b>
Taxes on goods and services	15 966	21.0	Municipal tax	17 346	
Value added tax	15 261		Tax on dogs	2	
Tax on certain insurance premiums	584		Real property tax	1 169	
Pharmacy fees	121		Other taxes	1	
Excise duty	5 151	6.8	<b>Insurance and social security contributions to the Social Insurance Institution</b>	<b>3 612</b>	<b>4.8</b>
Excise duty on tobacco	655		National pension contributions	2 022	
Excise duty on alcoholic beverages	1 279		Employers' national pension schemes	0	
Excise duty on soft drinks	37		Employers' national health insurance contributions	1 590	
Excise duty on fuels	3 167		<b>For employment pension schemes</b>	<b>17 372</b>	<b>22.9</b>
Environmental tax on beverage bottles and cans	13		Employees'	4 307	
Other taxes	2 367	3.1	Employers'	13 065	
Transfer tax	531		<b>For unemployment schemes</b>	<b>1 620</b>	<b>2.1</b>
Car tax	941		Employees'	272	
Tax on lottery prizes	144		Employers'	1 348	
Tax on certain vehicles	691		<b>Taxes and levies profited to the EU</b>	<b>152</b>	<b>0.2</b>
Tax on waste	42		<b>Taxes total</b>	<b>75 959</b>	<b>100.0</b>
Tax on rail	18				
Other tax-like revenues	972	1.3			
Seamens' welfare and rescue levy	1				
State share of pool and lottery profits and Profits of the Slot Machine Association	874				
Forest management fees, hunting and fishing licences	24				
Penalty interests, other sanctions and tax increases	69				
Oil waste duty	4				

Source: Statistics Finland

Church tax € 853 million, on individuals, not included in table.

## Net accruals 2010 and 2011 of tax revenue

	2010 € million	2011 € million	% change
Employers' contributions	25 709	<b>26 436</b>	2.8
Value added tax	10 700	<b>12 123</b>	13.3
Prepayments	3 900	<b>5 224</b>	33.9
Supplementary tax payments	1 837	<b>2 034</b>	10.7
Residual tax amounts <sup>1)</sup>	-1 450	<b>-1 319</b>	-9.0
Other taxes	3 747	<b>3 993</b>	6.6
Totals	44 444	<b>48 490</b>	9.1

1) Refunds of prepayments included.



## Maximum marginal income tax rates, by country, 2010

	Individuals	Corporate
Finland	48.2	26.00
Sweden	56.5	26.30
Norway	40.0	28.00
Denmark	48.1	25.00
Iceland	44.3	18.00
Germany	47.5	30.18
Holland	50.1	25.50
Belgium	45.3	33.99
Austria	42.7	25.00
Luxembourg	34.7	28.59
France	37.6	34.43
Switzerland	36.4	21.17
United Kingdom	50.0	28.00
Ireland	47.0	12.50
Italy	40.2	27.50
Spain	43.0	30.00
Portugal	40.8	26.50
Greece	37.8	24.00
Australia	46.5	30.00
Canada	46.4	29.36
United States	41.7	39.21
Japan	47.2	39.54

Source: OECD

## Income tax scale for 2012

Taxable income €	Basic tax €	Rate within brackets %
16 100–23 900	8	6.5
23 900–39 100	515	17.5
39 100–70 300	3 175	21.5
70 300–	9 883	29.8

For corporations, the income tax rate is 24.5%.

The income tax rate of a tax consortium (eg. forests) is 28.0%.

Capital-income tax rate is 30.0%. If the taxpayer receives more than € 50,000 in capital income, the tax rate is 32.0%.

Basic health insurance contribution 1.22%, (for pensioners and social benefit recipients 1.39%).

Earned income contribution 0.82%, (for the self-employed 0.97%).

Te employee's pension contribution is 5.15% or 6.5% and the unemployment insurance premium 0.6%, all withheld on paid wages.



## Breakdown of wage earners, by basic withholding rates, 2012

Basic rate	Quantities	%
0–10	1 086 218	35.1
11–20	1 061 152	34.3
21–25	525 701	17.0
26–30	284 032	9.2
31–40	125 806	4.1
41–50	7 404	0.2
51–	88	0.0
<b>Total</b>	<b>3 090 401</b>	<b>100.0</b>

## Breakdown of pension earners, by basic withholding rates, 2012

Basic rate	Quantities	%
0–5	397 908	28.9
6–10	182 582	13.3
11–15	200 296	14.6
16–20	238 033	17.3
21–30	307 408	22.4
31–35	38 894	2.8
36–40	7 142	0.5
41–50	2 034	0.1
51–	505	0.0
<b>Total</b>	<b>1 374 802</b>	<b>100.0</b>

## Maximum amounts of tax refunds in municipal and state taxation, 2010–2012, €

	2010	2011	2012
<b>Deductions and allowances granted on earned income both in state and municipal income taxation</b>			
Discretionary allowance for circumstantial incapacity to pay taxes	1 400	1 400	<b>1 400</b>
Standard deduction for work-related expenses	620	620	<b>620</b>
Deduction for temporary quarters	3 000	3 000	<b>3 000</b>
Deduction of commuting expenses	7 000	7 000	<b>7 000</b>
Taxpayer's de minimis	600	600	<b>600</b>
<b>Deductions and allowances granted on capital income</b>			
Voluntary pension insurance premiums	5 000	5 000	<b>5 000</b>
<b>Deductions and allowances granted in state income taxation</b>			
Pension allowance	11 300	11 150	<b>11 660</b>
Deduction granted to sailors	6 650	6 650	<b>6 650</b>
<b>Deductions and allowances granted in municipal income taxation</b>			
Disabled person's allowance	440	440	<b>440</b>
Deduction granted to sailors	11 350	11 350	<b>11 350</b>
Deduction from earned income	3 570	3 570	<b>3 570</b>
Student grant allowance	2 600	2 600	<b>2 600</b>
Pension allowances	8 130	8 170	<b>8 530</b>
Basic allowance	2 200	2 250	<b>2 850</b>

	2010	2011	2012
<b>Credits from tax in state taxation</b>			
Maintenance credit	80	80	<b>80</b>
Disabled person's allowance	115	115	<b>115</b>
<b>Credits from tax on earned income</b>			
Earned income allowance from work	650	740	<b>945</b>
Credit for the deficit in the investment income category	1 400	1 400	<b>1 400</b>
One child	400	400	<b>400</b>
At least two children	800	800	<b>800</b>
Credit for domestic work	3 000	3 000	<b>3 000</b>

## 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
Holland	19	6
Belgium	21	12/6
Austria	20	10
Luxembourg	15	12/6/3
France	19.6	5.5/2.1
United Kingdom	20	5
Ireland	21	13.5/9/4.8
Italy	20	10/4
Spain	18	8/4
Portugal	23	13/6
Greece	23	13/6.5
Cyprus	15	8/5
Malta	18	7/5
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	9

Source: OECD



## GDP, taxes, net taxes and central government debt, 1991–2010

Year	GDP € million	Taxes <sup>1)</sup> %	Net taxes <sup>2)</sup> %	Central government debt <sup>3)</sup> %
1991	85 217	45.4	20.6	16.8
1992	83 003	44.9	16.1	33.9
1993	83 914	44.4	13.0	49.3
1994	88 404	46.7	15.5	52.6
<b>1995</b>	<b>96 064</b>	<b>45.6</b>	<b>14.9</b>	<b>52.6</b>
1996	99 131	47.0	18.6	53.5
1997	107 380	46.4	20.8	50.9
1998	116 631	46.3	22.3	45.5
1999	122 321	45.9	22.2	43.1
<b>2000</b>	<b>132 195</b>	<b>47.2</b>	<b>25.5</b>	<b>41.2</b>
2001	139 288	44.8	23.3	39.9
2002	143 646	44.7	22.7	38.6
2003	145 531	44.1	21.6	41.0
2004	152 266	43.5	21.1	40.5
<b>2005</b>	<b>157 429</b>	<b>43.9</b>	<b>21.5</b>	<b>37.2</b>
2006	165 765	43.8	21.9	34.9
2007	179 830	43.0	22.2	30.6
2008	186 651	42.9	21.6	29.4
2009	173 267	42.6	17.8	37.7
<b>2010*</b>	<b>180 253</b>	<b>42.1</b>	<b>17.2</b>	<b>42.6</b>

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, 1991–2010

Year	Public sector tax revenue € million	Income and property tax <sup>1)</sup> %	Social security contr. <sup>2)</sup> %	Consump- tion taxes etc. %
1991	38 648	41.2	24.3	34.5
1992	37 306	41.8	23.5	34.7
1993	37 280	38.5	26.4	35.1
1994	41 306	40.0	26.2	33.8
<b>1995</b>	<b>43 855</b>	<b>39.5</b>	<b>26.9</b>	<b>33.6</b>
1996	46 639	41.3	25.7	33.0
1997	49 780	40.5	25.0	34.5
1998	53 951	41.1	25.2	33.8
1999	56 166	40.6	25.5	33.9
<b>2000</b>	<b>62 415</b>	<b>44.7</b>	<b>23.6</b>	<b>31.7</b>
2001	62 335	42.3	25.2	32.5
2002	64 187	41.8	24.9	33.3
2003	64 187	40.0	25.2	34.9
2004	66 191	39.8	25.3	34.8
<b>2005</b>	<b>69 120</b>	<b>39.6</b>	<b>25.9</b>	<b>34.6</b>
2006	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*	73 835	37.3	27.7	35.0
<b>2010*</b>	<b>75 959</b>	<b>37.9</b>	<b>27.1</b>	<b>35.0</b>

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.

\*) Preliminary data

## Excess tax withheld, and additional taxes, by taxpayer category, 2010

Taxpayer category	Quantities of refund recipients	Tax refunds € million	Quantities of payers of additional tax	Addit. payments total € million
<b>Individuals and estates, total</b>	<b>3 324 237</b>	<b>2 119</b>	<b>744 702</b>	<b>1 009</b>
Wage earners	1 989 415	1 546	366 571	440
Farmers and forestry entrepreneurs	120 911	126	56 252	122
Business entrepreneurs and self-employed	83 765	136	69 744	210
Pensioners	830 152	190	137 731	76
Other individuals	285 630	114	91 957	143
Estates of deceased persons	14 364	8	22 447	20
<b>Corporates bodies total</b>	<b>41 639</b>	<b>383</b>	<b>42 628</b>	<b>306</b>
Limited companies	38 140	350	36 877	268
Co-operative societies	468	6	387	1
Associations, institutions, etc.	1 865	9	2 643	7
Housing companies	267	1	921	3
Other legal societies	899	18	1 800	27
<b>Taxpayers total</b>	<b>3 365 876</b>	<b>2 502</b>	<b>787 330</b>	<b>1 315</b>

## Tax arrears by tax type, 2009–2011, € million

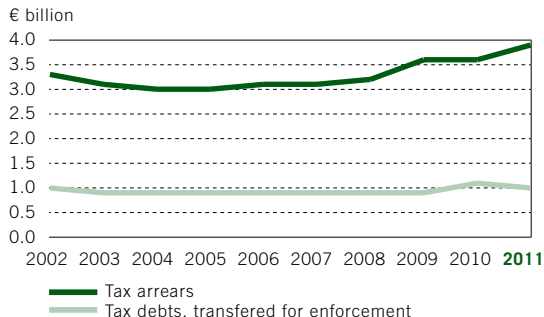
	31.12.09	31.12.10	<b>31.12.11</b>
Income tax and prepayments	1 447	1 419	<b>1 499</b>
VAT	1 369	1 413	<b>1 537</b>
Employers' contributions and withheld tax	704	737	<b>794</b>
Tax on inheritance and gifts	19	18	<b>18</b>
Real property tax	10	13	<b>16</b>
Other taxes	25	27	<b>35</b>
<b>Tax arrears, total</b>	<b>3 575</b>	<b>3 627</b>	<b>3 898</b>

## Criminal cases initiated by the Tax Administration, 2007–2011

	2007	2008	2009	2010	<b>2011</b>
Tax offences	666	548	588	393	<b>418</b>

## Trends in tax collection, 2002–2011, € billion

Year	Tax arrears	Tax debts. transferred for enforcement
2002	3.3	1.0
2003	3.1	0.9
2004	3.0	0.9
2005	3.0	0.9
<b>2006</b>	<b>3.1</b>	<b>0.9</b>
2007	3.1	0.9
2008	3.2	0.9
2009	3.6	0.9
2010	3.6	1.1
<b>2011</b>	<b>3.9</b>	<b>1.0</b>



## Number of closed tax examinations, 2008–2010

	2008	2009	2010	<b>2011</b>
<b>Regional units</b>				
Tax audits	2 726	2 799	3 275	<b>3 286</b>
Control visits	230	249	37	<b>45</b>
Auditing of spontaneous information	82	73	17	<b>425</b>
<b>Tax offices</b>				
Tax audits	954	698	277	<b>142</b>
Control visits	857	723	362	<b>642</b>
Auditing of spontaneous information	8	9	-	-
<b>Total control activities</b>	<b>4 857</b>	<b>4 551</b>	<b>3 968</b>	<b>4 540</b>
Tax audits of the underground economy	821	802	719	<b>732</b>

## Results of tax examinations, 2008–2010, € million

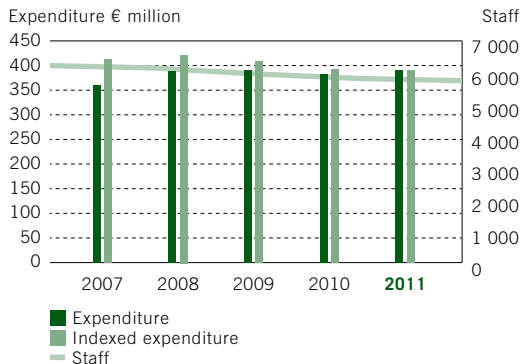
	2008	2009	2010	<b>2011</b>
Direct taxes	168	193	195	<b>219</b>
Indirect taxes	68	58	54	<b>47</b>
Withheld taxes	52	49	42	<b>45</b>
<b>Total</b>	<b>288</b>	<b>300</b>	<b>291</b>	<b>311</b>



## Tax Administration staff, 2007–2011

	2007	2008	2009	2010	<b>2011</b>
Tax Administration	6031	5 930	5 663	5 466	<b>5 367</b>

Finnish Tax Administration costs and staff, 2007–2011, € adjusted to reflect 2011 price levels



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