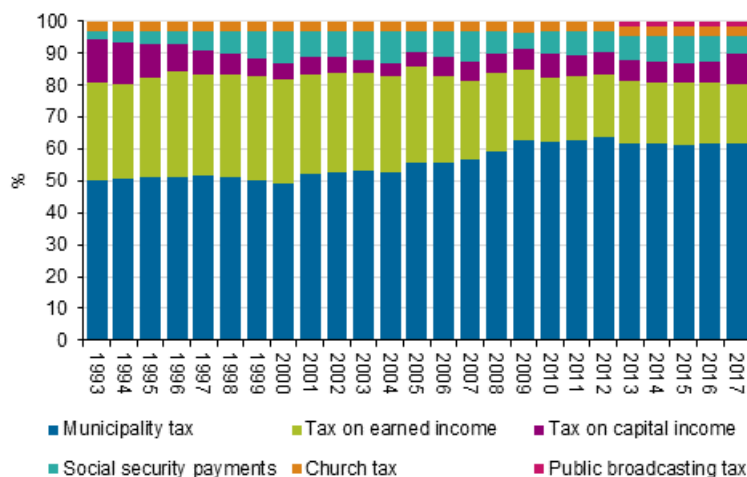


# Taxable incomes 2017

## Direct taxes went down by 1.5 per cent

In 2017, direct taxes and payments paid by income earners totalled EUR 29.9 billion, which was in nominal terms 1.5 per cent less than one year earlier. They paid EUR 18.5 billion in municipal taxes, EUR 5.5 billion in taxes on earned income, and EUR 2.8 billion in taxes on capital income. The share of the public broadcasting tax in taxes was EUR 489 million and that of sickness insurance contributions EUR 1.7 billion. The amount of municipal taxes decreased from the previous year by 1.4 per cent, income tax by 5.3 per cent and sickness insurance contributions by 14 per cent. In turn, the amount of taxes on capital income grew by 17.3 per cent and the public broadcasting tax by one per cent from the year before.

### Shares of taxes in direct taxes in 1993 to 2017, %



Direct taxes have increased by 41 per cent in real terms from 1993 to 2017. The share of municipal taxes in direct taxes grew during this time from 50 to 62 per cent, while the share of state income tax in taxes diminished from 31 to 18 per cent. The share of capital tax in taxes has varied between close on three to ten per cent. In 2017, taxes on capital income accounted for 9.4 per cent of taxes, while in 1993 their respective share was 13.4 per cent. The share of the public broadcasting tax of direct taxes was 1.6 percentage points.

Taxable income received by income earners totalled EUR 139.2 billion in 2017, which was 2.6 per cent more than in the previous year. Of taxable income, EUR 129.1 billion were earned income and EUR 10.1 billion capital income. Earned income grew by 1.8 per cent from the year before, while capital income

increased by 14.2 per cent. The total number of income earners was 4.7 million, of whom 4.6 million received earned income and 2.5 million capital income.

Earned income received by income earners amounted to EUR 85.1 billion and pension income to EUR 31.0 billion. Wages and salaries grew by 2.4 per cent and pensions by 3.1 per cent from the year before. Income earners received EUR 4.6 billion in daily unemployment allowances and other benefits based on unemployment security, which was nine per cent less than in the previous year. The amount of student grants declined by 8.6 per cent, sickness insurance allowances by 4.4 per cent and child home care allowances by 5.2 per cent. Income earners received a total of EUR 1.3 billion in sickness insurance allowances, EUR 338 billion in child home care allowances and EUR 490 billion in student grants.

EUR 4.4 billion of capital income, or 43 per cent, were transfer gains. They grew by 25 per cent from the previous year. Income earners received EUR 2.2 billion gross in dividends taxed as capital income. Of this, EUR 977 million came from listed, EUR 941 million from unlisted and EUR 235 million from foreign shares. Dividends received from listed companies diminished by good one per cent, but dividends received from unlisted companies grew by 14 per cent and those received from foreign shares by 2.5 per cent.

Income earners received EUR 1.7 billion in rent income, EUR 790 million in capital income from forestry and EUR 166 million in payments based on a voluntary personal insurance plan. Rent income grew by 4.2 per cent, capital income from forestry by 8.8 per cent and personal insurance payments by 15 per cent.

Income earners received EUR 2.9 billion in taxable entrepreneurial income from business activities, EUR 795 million from agriculture and EUR 914 million from groups. The amount of taxable entrepreneurial income was lowered by the entrepreneur deduction, which decreased the taxable share of entrepreneurial income by five per cent. Income from agriculture diminished from the previous year by 7.8 per cent, income from business activities by 2.0 per cent and from groups by 18.5 per cent.

In 2017, the share of taxes in taxable income was 21.5 per cent, having been 22.4 per cent twelve months earlier. Taxes and payments here include taxes on earned income and capital income, municipal taxes, church taxes, sickness insurance contributions and public broadcasting tax. Wage or salary earners' mandatory pension contributions inclusive of taxes and payments claimed 26.1 per cent of income, while one year before, the corresponding share was 26.5 per cent.

# Contents

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[www.stat.fi/til/tvt/index\\_en.html](http://www.stat.fi/til/tvt/index_en.html)  
Source: Taxable incomes 2017, Statistics Finland