# Tables

Table 1: Calculation of the tax losses in million euros and in % of GDP for 28 EU, 3 non-EU and 2 other highly-developed OECD countries for the year **2011**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Country** | **(1)**  **GDP in Mio. euros** | **(2)**  **Shadow Economy in % of GDP** | **(3)**  **Shadow Economy in Mio. euros** | **(4)**  **Shadow Economy *minus* 33% material and double counting (in Mio. euros)** | **(5)**  **Corrected Shadow Economy (4) *minus* 10% illegal transactions abroad** | **(6)**  **Taxes and Social Security Contribution Burden in % of GDP** | **(7)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros** | **(8)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in % of GDP** | **(9)**  **Tax loss in % of total tax (and social security contribution) receipts** |
| Austria | 300,712 | 7.9% | 23,756 | 15,917 | 14,325 | 41.9% | 6,002 | 2.0% | 4.8% |
| Belgium | 369,836 | 17.1% | 63,242 | 42,372 | 38,135 | 46.0% | 17,542 | 4.7% | 10.3% |
| Bulgaria | 38,505 | 32.3% | 12,437 | 8,333 | 7,500 | 26.1% | 1,957 | 5.1% | 19.5% |
| Croatia | 44,384 | 29.5% | 13,093 | 8,772 | 7,895 | 35.2% | 2,779 | 6.3% | 17.8% |
| Cyprus | 17,979 | 26.0% | 4,675 | 3,132 | 2,819 | 32.5% | 916 | 5.1% | 15.7% |
| Czech Republic | 156,217 | 16.4% | 25,620 | 17,165 | 15,449 | 33.7% | 5,206 | 3.3% | 9.9% |
| Denmark | 240,453 | 13.8% | 33,182 | 22,232 | 20,009 | 46.6% | 9,324 | 3.9% | 8.3% |
| Estonia | 15,951 | 28.6% | 4,562 | 3,057 | 2,751 | 32.1% | 883 | 5.5% | 17.2% |
| Finland | 189,489 | 13.7% | 25,960 | 17,393 | 15,654 | 42.2% | 6,606 | 3.5% | 8.3% |
| France | 1,996,583 | 11.0% | 219,624 | 147,148 | 132,433 | 45.2% | 59,860 | 3.0% | 6.6% |
| Germany | 2,592,600 | 13.7% | 355,186 | 237,975 | 214,177 | 38.7% | 82,887 | 3.2% | 8.3% |
| Greece | 208,532 | 24.3% | 50,673 | 33,951 | 30,556 | 35.9% | 10,970 | 5.3% | 14.7% |
| Hungary | 99,819 | 22.8% | 22,759 | 15,249 | 13,724 | 37.0% | 5,078 | 5.1% | 13.7% |
| Ireland | 158,993 | 12.8% | 20,351 | 13,635 | 12,272 | 28.8% | 3,534 | 2.2% | 7.7% |
| Italy | 1,578,497 | 21.2% | 334,641 | 224,209 | 201,789 | 41.7% | 84,146 | 5.3% | 12.8% |
| Latvia | 20,211 | 26.5% | 5,356 | 3,589 | 3,230 | 27.9% | 901 | 4.5% | 16.0% |
| Lithuania | 30,807 | 29.0% | 8,934 | 5,986 | 5,387 | 27.4% | 1,476 | 4.8% | 17.5% |
| Table 1: Calculation of the tax losses in million euros and in % of GDP for 28 EU, 3 non-EU and 2 other highly-developed OECD countries for the year **2011 (cont.)** | | | | | | | | | | |
| **Country** | **(1)**  **GDP in Mio. euros** | **(2)**  **Shadow Economy in % of GDP** | **(3)**  **Shadow Economy in Mio. euros** | **(4)**  **Shadow Economy *minus* 33% material and double counting (in Mio. euros)** | **(5)**  **Corrected Shadow Economy (4) *minus* 10% illegal transactions abroad** | **(6)**  **Taxes and Social Security Contribution Burden in % of GDP** | **(7)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros** | **(8)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in % of GDP** | **(9)**  **Tax loss in % of total tax (and social security contribution) receipts** |
| Luxembourg | 42,625 | 8.2% | 3,495 | 2,342 | 2,107 | 38.6% | 813 | 1.9% | 4.9% |
| Malta | 6,556 | 25.8% | 1,692 | 1,134 | 1,020 | 33.0% | 337 | 5.1% | 15.6% |
| Netherlands | 601,973 | 9.8% | 58,993 | 39,525 | 35,573 | 36.4% | 12,948 | 2.2% | 5.9% |
| Poland | 369,666 | 25.0% | 92,416 | 61,919 | 55,727 | 32.7% | 18,223 | 4.9% | 15.1% |
| Portugal | 171,065 | 19.4% | 33,187 | 22,235 | 20,012 | 35.6% | 7,124 | 4.2% | 11.7% |
| Romania | 131,327 | 29.6% | 38,873 | 26,045 | 23,440 | 28.1% | 6,587 | 5.0% | 17.8% |
| Slovenia | 36,172 | 24.1% | 8,717 | 5,840 | 5,256 | 36.8% | 1,934 | 5.3% | 14.5% |
| Spain | 1,063,355 | 19.2% | 204,164 | 136,790 | 123,111 | 31.9% | 39,272 | 3.7% | 11.6% |
| Slovakia | 69,108 | 16.0% | 11,057 | 7,408 | 6,667 | 28.8% | 1,920 | 2.8% | 9.6% |
| Sweden | 387,596 | 14.7% | 56,977 | 38,175 | 34,357 | 44.3% | 15,220 | 3.9% | 8.9% |
| United Kingdom | 1,746,587 | 10.5% | 183,392 | 122,873 | 110,585 | 36.0% | 39,811 | 2.3% | 6.3% |
| **Subtotal (EU-28)** | **12,685,598** | **19.6%** | **1,917,014** | **1,284,399** | **1,155,959** | **39.0%** | **450,824** | **3.6%** | **9.1%** |
| Norway | 352,858 | 14.8% | 52,223 | 34,989 | 31,490 | 42.1% | 13,257 | 3.8% | 8.9% |
| Switzerland | 476,054 | 7.8% | 37,132 | 24,878 | 22,391 | 27.2% | 6,090 | 1.3% | 4.7% |
| Turkey | 555,100 | 27.7% | 153,763 | 103,021 | 92,719 | 27.8% | 25,776 | 4.6% | 16.7% |
| Japan | 4,247,574 | 9.0% | 382,282 | 256,129 | 230,516 | 28.6% | 65,928 | 1.6% | 5.4% |
| United States | 11,147,917 | 7.0% | 780,354 | 522,837 | 470,554 | 24.0% | 112,933 | 1.0% | 4.2% |
| **Total of this**  **country sample** | **29,465,101** | **18.6%** | **3,322,768** | **2,226,254** | **2,003,629** | **34.9%** | **698,720** | **2.4%** | **6.8%** |

Source: Own calculations (2015) and sources of the official data as given in part 5.

Table 2: Calculation of the tax losses in million euros and in % of GDP for 28 EU, 3 non-EU and 2 other highly-developed OECD countries for the year **2012**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Country** | **(1)**  **GDP in Mio. euros** | **(2)**  **Shadow Economy in % of GDP** | **(3)**  **Shadow Economy in Mio. euros** | **(4)**  **Shadow Economy *minus* 33% material and double counting (in Mio. euros)** | **(5)**  **Corrected Shadow Economy (4) *minus* 10% illegal transactions abroad** | **(6)**  **Taxes and Social Security Contribution Burden in % of GDP** | **(7)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros** | **(8)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in % of GDP** | **(9)**  **Tax loss in % of total tax (and social security contribution) receipts** |
| Austria | 309,901 | 7.6% | 23,552 | 15,780 | 14,202 | 42.5% | 6,036 | 1.9% | 4.6% |
| Belgium | 376,840 | 16.8% | 63,309 | 42,417 | 38,175 | 47.1% | 17,981 | 4.8% | 10.1% |
| Bulgaria | 39,668 | 31.9% | 12,654 | 8,478 | 7,630 | 27.2% | 2,075 | 5.2% | 19.2% |
| Croatia | 43,904 | 29.0% | 12,732 | 8,530 | 7,677 | 35.9% | 2,756 | 6.3% | 17.5% |
| Cyprus | 17,887 | 25.6% | 4,579 | 3,068 | 2,761 | 31.8% | 878 | 4.9% | 15.4% |
| Czech Republic | 152,828 | 16.0% | 24,452 | 16,383 | 14,745 | 34.2% | 5,043 | 3.3% | 9.6% |
| Denmark | 244,064 | 13.4% | 32,705 | 21,912 | 19,721 | 47.5% | 9,368 | 3.8% | 8.1% |
| Estonia | 16,998 | 28.2% | 4,793 | 3,211 | 2,890 | 32.2% | 931 | 5.5% | 17.0% |
| Finland | 194,469 | 13.3% | 25,864 | 17,329 | 15,596 | 42.8% | 6,675 | 3.4% | 8.0% |
| France | 2,029,877 | 10.8% | 219,227 | 146,882 | 132,194 | 46.4% | 61,338 | 3.0% | 6.5% |
| Germany | 2,643,900 | 13.3% | 351,639 | 235,598 | 212,038 | 39.4% | 83,543 | 3.2% | 8.0% |
| Greece | 193,749 | 24.0% | 46,500 | 31,155 | 28,040 | 37.4% | 10,487 | 5.4% | 14.5% |
| Hungary | 97,756 | 22.5% | 21,995 | 14,737 | 13,263 | 38.7% | 5,133 | 5.3% | 13.6% |
| Ireland | 163,595 | 12.7% | 20,777 | 13,921 | 12,529 | 29.5% | 3,696 | 2.3% | 7.7% |
| Italy | 1,565,916 | 21.6% | 338,238 | 226,619 | 203,958 | 43.3% | 88,314 | 5.6% | 13.0% |
| Latvia | 22,258 | 26.1% | 5,809 | 3,892 | 3,503 | 28.3% | 991 | 4.5% | 15.7% |
| Lithuania | 32,782 | 28.5% | 9,343 | 6,260 | 5,634 | 27.2% | 1,532 | 4.7% | 17.2% |
| Table 2: Calculation of the tax losses in million euros and in % of GDP for 28 EU, 3 non-EU and 2 other highly-developed OECD countries for the year **2012 (cont.)** | | | | | | | | | |
| **Country** | **(1)**  **GDP in Mio. euros** | **(2)**  **Shadow Economy in % of GDP** | **(3)**  **Shadow Economy in Mio. euros** | **(4)**  **Shadow Economy *minus* 33% material and double counting (in Mio. euros)** | **(5)**  **Corrected Shadow Economy (4) *minus* 10% illegal transactions abroad** | **(6)**  **Taxes and Social Security Contribution Burden in % of GDP** | **(7)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros** | **(8)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in % of GDP** | **(9)**  **Tax loss in % of total tax (and social security contribution) receipts** |
| Luxembourg | 44,219 | 8.2% | 3,626 | 2,429 | 2,186 | 39.5% | 864 | 2.0% | 4.9% |
| Malta | 6,756 | 25.3% | 1,709 | 1,145 | 1,031 | 33.2% | 342 | 5.1% | 15.3% |
| Netherlands | 600,638 | 9.5% | 57,061 | 38,231 | 34,408 | 36.9% | 12,696 | 2.1% | 5.7% |
| Poland | 381,361 | 24.4% | 93,052 | 62,345 | 56,110 | 33.0% | 18,516 | 4.9% | 14.7% |
| Portugal | 165,409 | 19.4% | 32,089 | 21,500 | 19,350 | 34.9% | 6,753 | 4.1% | 11.7% |
| Romania | 131,740 | 29.1% | 38,336 | 25,685 | 23,117 | 28.1% | 6,496 | 4.9% | 17.5% |
| Slovenia | 35,466 | 23.6% | 8,370 | 5,608 | 5,047 | 37.1% | 1,872 | 5.3% | 14.2% |
| Spain | 1,048,491 | 19.2% | 201,310 | 134,878 | 121,390 | 32.7% | 39,695 | 3.8% | 11.6% |
| Slovakia | 71,463 | 15.5% | 11,077 | 7,422 | 6,679 | 28.4% | 1,897 | 2.7% | 9.3% |
| Sweden | 408,467 | 14.3% | 58,411 | 39,135 | 35,222 | 44.4% | 15,638 | 3.8% | 8.6% |
| United Kingdom | 1,901,001 | 10.1% | 192,001 | 128,641 | 115,777 | 35.4% | 40,985 | 2.2% | 6.1% |
| **Subtotal (EU-28)** | **12,941,403** | **19.3%** | **1,915,210** | **1,283,191** | **1,154,872** | **39.6%** | **457,329** | **3.5%** | **8.9%** |
| Norway | 390,009 | 14.2% | 55,381 | 37,105 | 33,395 | 41.5% | 13,859 | 3.6% | 8.6% |
| Switzerland | 491,987 | 7.6% | 37,391 | 25,052 | 22,547 | 27.0% | 6,088 | 1.2% | 4.6% |
| Turkey | 612,413 | 27.2% | 166,576 | 111,606 | 100,445 | 27.6% | 27,723 | 4.5% | 16.4% |
| Japan | 4,635,676 | 8.8% | 407,939 | 273,319 | 245,988 | 29.5% | 72,566 | 1.6% | 5.3% |
| United States | 12,580,324 | 7.0% | 880,623 | 590,017 | 531,015 | 24.4% | 129,568 | 1.0% | 4.2% |
| **Total of this**  **country sample** | **31,651,812** | **18.3%** | **3,463,120** | **2,320,291** | **2,088,261** | **35.3%** | **737,220** | **2.3%** | **6.6%** |

Source: Own calculations (2015) and sources of the official data as given in part 5.

Table 3: Calculation of the tax losses in million euros and in % of GDP for 28 EU, 3 non-EU and 2 other highly-developed OECD countries for the year **2013**

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Country** | **(1)**  **GDP in Mio. euros** | **(2)**  **Shadow Economy in % of GDP** | **(3)**  **Shadow Economy in Mio. euros** | **(4)**  **Shadow Economy *minus* 33% material and double counting (in Mio. euros)** | **(5)**  **Corrected Shadow Economy (4) *minus* 10% illegal transactions abroad** | **(6)**  **Taxes and Social Security Contribution Burden in % of GDP** | **(7)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros** | **(8)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in % of GDP** | **(9)**  **Tax loss in % of total tax (and social security contribution) receipts** |
| Austria | 319,074 | 7.5% | 23,931 | 16,034 | 14,430 | 43.4% | 6,263 | 2.0% | 4.5% |
| Belgium | 385,201 | 16.4% | 63,173 | 42,326 | 38,093 | 47.8% | 18,209 | 4.7% | 9.9% |
| Bulgaria | 41,276 | 31.2% | 12,878 | 8,628 | 7,765 | 28.1% | 2,182 | 5.3% | 18.8% |
| Croatia | 44,849 | 28.4% | 12,737 | 8,534 | 7,680 | 36.5% | 2,803 | 6.3% | 17.1% |
| Cyprus | 17,536 | 25.2% | 4,419 | 2,961 | 2,665 | 31.6% | 842 | 4.8% | 15.2% |
| Czech Republic | 154,394 | 15.5% | 23,931 | 16,034 | 14,430 | 34.9% | 5,036 | 3.3% | 9.3% |
| Denmark | 249,725 | 13.0% | 32,464 | 21,751 | 19,576 | 48.6% | 9,514 | 3.8% | 7.8% |
| Estonia | 18,040 | 27.6% | 4,979 | 3,336 | 3,002 | 32.0% | 961 | 5.3% | 16.6% |
| Finland | 198,702 | 13.0% | 25,831 | 17,307 | 15,576 | 44.0% | 6,853 | 3.4% | 7.8% |
| France | 2,061,511 | 9.9% | 204,090 | 136,740 | 123,066 | 47.3% | 58,210 | 2.8% | 6.0% |
| Germany | 2,697,835 | 13.0% | 350,719 | 234,982 | 211,484 | 39.6% | 83,747 | 3.1% | 7.8% |
| Greece | 182,924 | 23.6% | 43,170 | 28,924 | 26,032 | 37.1% | 9,658 | 5.3% | 14.2% |
| Hungary | 102,763 | 22.1% | 22,711 | 15,216 | 13,695 | 38.5% | 5,272 | 5.1% | 13.3% |
| Ireland | 167,412 | 12.2% | 20,424 | 13,684 | 12,316 | 30.3% | 3,732 | 2.2% | 7.4% |
| Italy | 1,576,575 | 21.1% | 332,657 | 222,880 | 200,592 | 43.4% | 87,057 | 5.5% | 12.7% |
| Latvia | 23,546 | 25.5% | 6,004 | 4,023 | 3,620 | 28.1% | 1,017 | 4.3% | 15.4% |
| Lithuania | 34,722 | 28.0% | 9,722 | 6,514 | 5,862 | 27.2% | 1,595 | 4.6% | 16.9% |
| Table 3: Calculation of the tax losses in million euros and in % of GDP for 28 EU, 3 non-EU and 2 other highly-developed OECD countries for the year **2013 (cont.)** | | | | | | | | | |
| **Country** | **(1)**  **GDP in Mio. euros** | **(2)**  **Shadow Economy in % of GDP** | **(3)**  **Shadow Economy in Mio. euros** | **(4)**  **Shadow Economy *minus* 33% material and double counting (in Mio. euros)** | **(5)**  **Corrected Shadow Economy (4) *minus* 10% illegal transactions abroad** | **(6)**  **Taxes and Social Security Contribution Burden in % of GDP** | **(7)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros** | **(8)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in % of GDP** | **(9)**  **Tax loss in % of total tax (and social security contribution) receipts** |
| Luxembourg | 45,636 | 8.0% | 3,651 | 2,446 | 2,202 | 40.5% | 892 | 2.0% | 4.8% |
| Malta | 7,038 | 24.3% | 1,710 | 1,146 | 1,031 | 34.0% | 351 | 5.0% | 14.7% |
| Netherlands | 606,967 | 9.1% | 55,234 | 37,007 | 33,306 | 37.7% | 12,556 | 2.1% | 5.5% |
| Poland | 400,168 | 23.8% | 95,240 | 63,811 | 57,430 | 32.7% | 18,780 | 4.7% | 14.4% |
| Portugal | 163,796 | 19.0% | 31,121 | 20,851 | 18,766 | 37.6% | 7,056 | 4.3% | 11.5% |
| Romania | 139,357 | 28.4% | 39,577 | 26,517 | 23,865 | 27.4% | 6,539 | 4.7% | 17.1% |
| Slovenia | 35,240 | 23.1% | 8,140 | 5,454 | 4,908 | 37.3% | 1,831 | 5.2% | 13.9% |
| Spain | 1,051,833 | 18.6% | 195,641 | 131,079 | 117,972 | 33.2% | 39,167 | 3.7% | 11.2% |
| Slovakia | 73,994 | 15.0% | 11,099 | 7,436 | 6,693 | 30.4% | 2,035 | 2.7% | 9.0% |
| Sweden | 422,635 | 13.9% | 58,746 | 39,360 | 35,424 | 44.7% | 15,834 | 3.7% | 8.4% |
| United Kingdom | 1,950,219 | 9.7% | 189,171 | 126,745 | 114,070 | 35.3% | 40,267 | 2.1% | 5.8% |
| **Subtotal (EU-28)** | **13,172,968** | **18.8%** | **1,883,170** | **1,261,724** | **1,135,552** | **40.0%** | **454,221** | **3.4%** | **8.6%** |
| Norway | 416,208 | 13.6% | 56,604 | 37,925 | 34,132 | 40.5% | 13,824 | 3.3% | 8.2% |
| Switzerland | 507,405 | 7.1% | 36,026 | 24,137 | 21,724 | 27.2% | 5,909 | 1.2% | 4.3% |
| Turkey | 667,431 | 26.5% | 176,869 | 118,502 | 106,652 | 29.3% | 31,249 | 4.7% | 16.0% |
| Japan | 3,702,977 | 8.1% | 299,941 | 200,961 | 180,865 | - | - | - | - |
| United States | 12,625,631 | 6.6% | 833,292 | 558,305 | 502,475 | 25.4% | 127,629 | 1.0% | 4.0% |
| **Total of this**  **country sample** | **31,092,620** | **17.8%** | **3,285,902** | **2,201,554** | **1,981,399** | **36.0%** | **713,056** | **2.3%** | **6.4%** |

Source: Own calculations (2015) and sources of the official data as given in part 5.

Table 4: Summary of the most important results and some aggregate values of the tax losses from 2011 to 2013

|  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Country** | **2011** | | | **2012** | | | **2013** | | |
| **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros** | **Tax (and soc. sec. contr.) loss due to the shadow economy in % of GDP** | **Tax loss in % of total tax (and social security contribution) receipts** | **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros** | **Tax (and soc. sec. contr.) loss due to the shadow economy in % of GDP** | **Tax loss in % of total tax (and social security contribution) receipts** | **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros** | **Tax (and soc. sec. contr.) loss due to the shadow economy in % of GDP** | **Tax loss in % of total tax (and social security contribution) receipts** |
| Subtotal EU-28 | **450,824** | **3.6%** | **9.1%** | **457,329** | **3.5%** | **8.9%** | **454,221** | **3.4%** | **8.6%** |
| Subtotal 3 non-EU countries | **47,450** | **3.4%** | **10.6%** | **50,096** | **3.4%** | **10.5%** | **52,544** | **3.3%** | **10.2%** |
| Subtotal Japan and the United States | **184,381** | **1.2%** | **4.6%** | **209,402** | **1.2%** | **4.5%** | **-** | **-** | **-** |
| **Total of this country sample with 33 countries** | **698,720** | **2.4%** | **6.8%** | **737,220** | **2.3%** | **6.6%** | **713,056** | **2.3%** | **6.4%** |

Source: Own calculations (2015) and sources of the official data as given in part 5.

Table 5: Comparison of the calculated tax losses by Schneider with the calculations of the Tax Justice Network (Richard Murphy) for the year 2011

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Country** | **(1)**  **Shadow Economy in % of GDP**  **Schneider** | **(2)**  **Shadow Economy in % of GDP**  **Tax Justice Network** | **(3)**  **Difference (2)-(1)** | **(4)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros**  **Schneider** | **(5)**  **Tax (and soc. sec. contr.) loss due to the shadow economy in Mio. euros**  **Tax Justice Network** | **(6)**  **Difference**  **(5)-(4)**  **in Mio. euros** | **(7)**  **(4) Calculations by Schneider in % of (5) calculations by the Tax Justice Network** |
| United States | 7.0% | 8.6% | +1.6% | 112,933 | 242,348 | **129,415** | **46.6%** |
| Italy | 21.2% | 27.0% | +5.8% | 84,146 | 171,496 | **87,350** | **49.1%** |
| Germany | 13.7% | 16.0% | +2.3% | 82,887 | 154,451 | **71,564** | **53.7%** |
| France | 11.0% | 15.0% | +4.0% | 59,860 | 123,034 | **63,174** | **48.7%** |
| Japan | 9.0% | 11.0% | +2.0% | 65,928 | 122,950 | **57,022** | **53.6%** |
| United Kingdom | 10.5% | 12.5% | +2.0% | 39,811 | 78,459 | **38,648** | **50.7%** |
| Spain | 19.2% | 22.5% | +3.3% | 39,272 | 77,119 | **37,847** | **50.9%** |

Source: Own calculations (2015) and sources of the official data as given in part 5; Richard Murphy, The Tax Justice Network (2011).

Figure 1a: Tax (and social security contribution) losses due to the shadow economy in % of GDP in 31 European countries in 2013

Source: Own calculations (2015) and sources of the official data as given in part 5.

Figure 1b: Tax (and social security contribution) losses due to the shadow economy in % of GDP in 31 European countries in 2013 according to size

Source: Own calculations (2015) and sources of the official data as given in part 5.

Figure 2a: Tax (and social security contribution) losses due to the shadow economy in % of total tax and social security contribution receipts in 31 European countries in 2013

Source: Own calculations (2015) and sources of the official data as given in part 5.

Figure 2b: Tax (and social security contribution) losses due to the shadow economy in % of total tax and social security contribution receipts in 31 European countries in 2013 according to size

Source: Own calculations (2015) and sources of the official data as given in part 5.