

Measure	Total impact on general government finances including dynamic effects (rough estimate, not calculated for all measures), EUR million				Impact on tax revenue (static effect), EUR million				Impact on central government, EUR million				Impact on municipalities, EUR million				Impact on parishes, EUR million				Impact on Social Insurance Institution of Finland, EUR million				State budget item
	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028	2025	2026	2027	2028	
Increasing the general value-added tax rate (incl. tax on insurance premiums by 1.5 percentage points to 25.5%)	980	830	870	900	1090	1130	1170	1210	1090	1130	1170	1210													11.04.01., 11.04.02.
Increasing the taxation of pension income by EUR 50 million by changing the pension income allowance (dynamic effects not estimated)	150	165	185	205	150	165	185	205	109	120	135	151	31	34	37	41	4	4	5	5	6	7	7	8	11.01.01.
Not making an index adjustment of earned income taxation for the two highest income brackets EUR 60 million (dynamic effects not estimated)	60	60	60	60	60	60	60	60	56	56	56	56	3	3	3	3	0,5	0,5	0,5	0,5	0,5	0,5	0,5	0,5	11.01.01.
Abolition of tax subsidy for voluntary pension savings (dynamic effects not estimated)			45	40			45	40			43	38			2	2									11.01.01.
Reducing tax credit for household expenses by EUR 100 million (dynamic effects not estimated)	100	100	100	100	100	100	100	100	95	95	95	95	4	4	4	4	0,5	0,5	0,5	0,5	0,5	0,5	0,5	0,5	11.01.01.
Increasing motor vehicle tax on electric vehicles and plug-in-hybrid vehicles. At the same time, extending by four years the tax subsidy on the taxable value of fully electric, employer-subsidised cars.	0	18	10	9	0	20	20	20	0	24	26	27	0	-3,5	-5	-6	0	0	0	-0,5	0	-0,5	-0,5	-0,5	11.01.01, 11.01.02, 11.10.07.
Increasing excise duty on tobacco products more than previously decided	45	29	28	26	50	48	46	44	50	48	46	44													11.8.01.
Increasing tax on mined minerals		4	4	4		5	5	5		2	2	2		3	3	3									11.10.09.
Increasing excise duty on soft drinks	24	24	24	24	27	27	27	27	27	27	27	27													11.08.05.
Increasing the value-added tax rate for sweets to the general value-added tax rate	35	55	60	60	40	80	85	85	40	80	85	85													11.04.01.
Gradual abolition of tax subsidy for camper vans over 15-year transition period	3	6	9	12	4	8	11	15	4	8	11	15													11.10.03.
Abolition of employer tax deduction for training	13	13	14	14	13	13	14	14	10	10	11	11	3	3	3	3									11.01.02.
Linking tax on strong alcoholic beverages to the consumer price index (dynamic effects not estimated)	5	10	16	16	5	10	16	16	5	10	16	16													11.08.04.
Expanding deduction for donations (dynamic effects not assessed)		-15	-15	-15		-15	-15	-15		-10	-10	-10		-4	-4	-4		0	0	0	0	-1	-1	-1	
TOTAL	1415,5	1299,7	1409,9	1455,1	1539	1651	1769	1826	1486	1600	1713	1767	41	39,5	43	46	5	5	6	5,5	7	6,5	6,5	7,5	