

Skattabreytingar 2007 - 2023

Samantekt: Viðskiptaráð Íslands

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Breytingar
Fjármagnstekjuskattur	10%	10%	15%	18%	20%	20%	20%	20%	20%	20%	20%	22%	22%	22%	22%	22%	22%	120%
Frítækjurnar vegna fjármagnstekjuskatts																		
Aðrir til eignarinnar fyrirtækja				50/20 reola	100.000 / 30% 5	100.000 / 30%	100.000 / 30%	125.000 / 30%	125.000 / 30%	125.000 / 50%	125.000 / 50%	150.000 kr/50%	150.000 kr/50%	150.000 kr/50%	300.000 kr/50%	300.000 kr/50%	300.000 kr/50%	200%
Tekjuskattur eðhft.	18%	15%	18%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	11%
Tekjuskattur sameignar-/samjafnslög	26%	26%	23,50%	32,70%	36%	36%	36%	36%	36%	36%	36%	37,6%	37,6%	37,6%	37,6%	37,6%	37,6%	45%
Óskattlagðir lögsömlar af líkæmum fjármagnstekjum	10%	10%	15%	18%	20%	20%	20%	20%	20%	20%	20%	22%	22%	22%	22%	22%	22%	120%
Tekjuskattur einstaklinga	23,75%	22,75%	22,75%	24,1%/27,0%/33%	22,9%/25,8%/31,8%	22,9%/25,8%/31,8%	22,9%/25,8%/31,8%	22,9%/25,3%/31,8%	22,9%/25,3%/31,8%	22,9%/25,3%/31,8%	22,5%/31,8%	22,5%/31,8%	22,5%/31,8%	20,6%/22,75%/31,8%	17,0%/23,5%/31,8%	17,0%/23,5%/31,8%	17,0%/23,5%/31,8%	16,78/23,28/31,58%
Skattgjafið viðtalið í fyrirséðum	11,24% - 13,03%	11,24% - 13,03%	1,24% - 13,28	11,24% - 14,61%	12,44% - 14,48%	12,44% - 14,48%	12,44% - 14,48%	12,44% - 14,48%	12,44% - 14,48%	12,44% - 14,52%	12,44% - 14,52%	12,44% - 14,52%	12,44% - 14,52%	12,44% - 14,52%	12,44% - 14,52%	12,44% - 14,52%	12,44% - 14,74%	
Fasteignaskattur 15																		
Íbúðarhúsnæði						0,31%	0,30%	0,30%	0,31%	0,31%	0,31%	0,29%	0,27%	0,26%	0,26%	0,26%	0,26%	
Opnberar byggingar						1,32%	1,32%	1,32%	1,32%	1,32%	1,32%	1,32%	1,32%	1,32%	1,32%	1,32%	1,32%	
Almannatryggingar						1,62%	1,62%	1,63%	1,63%	1,63%	1,63%	1,63%	1,63%	1,63%	1,63%	1,63%	1,63%	
Samantölg skattgjafi á einst. (tekj. + útsvar)	35,72%	35,72%	37,20%	37,22%/40,12%/46,12%	37,31%/40,21%/46,21%	37,34%/40,24%/46,24%	37,34%/40,24%/46,24%	37,3% / 39,74% / 46,24%	37,3%/39,74%/46,24%	37,13%/38,35%/46,25%	36,94% / 46,24%	36,94% / 46,24%	36,94%/46,24%	35,04%/37,19%/46,24%	31,45%/37,95%/46,25%	31,45%/37,95%/46,25%	31,45%/37,95%/46,25%	
Personafélag	32 150 kr	34 034 kr	42 205 kr	44 205 kr	44 205 kr	46 532 kr	44 205 kr	48 485 kr	50 498 kr	51 920 kr	52 907 kr	53 895 kr	56 447 kr	54 628 0 kr	50 792 0 kr	53 916 kr	59 865 kr	86%
Endurgreiðsla vax vegna vinnu íbúðarmanna	7%/14%/24,5%	7% / 14% / 24,5%	7% / 24,5%	7% / 24,5%	7% / 24,5%	7% / 24,5%	7% / 24,5%	7% / 14% / 25,5% 7	7% / 25,5%	11% / 24%	11% / 24%	11% / 24%	11% / 24%	11% / 24%	11% / 24%	11% / 24%	11% / 24%	
Frádráttarheimild fyrir efenda sérfræðinga	60%	60%	100%	100%	100%	100%	100%	100%	60%	60%	60%	60%	60%	60%	100%	100 - 60% 19	60%	
Skattafélagur í húsnæðisfyrirbætur einstaklinga										25% 12	25%	25%	25%	25%	25%	25%	25%	
Auðislagðar skattur										50% (300 þús 10 m.) 13	50% (300 þús 10 m.) 13	50% (300 þús 10 m.)	50% (300 þús 10 m.)	50% (300 þús 10 m.)	50% (300 þús 10 m.) 18	50% (300 þús 10 m.) 18	50% (300 þús 10 m.) 18	
Hátekjuskattur			8%	1,25% *20	1,50%	1,5% / 2% 9	1,5% / 2%	1,5% / 2%	Laður af									
Erftðaskattur	5%	5%	5%	5%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	10%	
Skattaleikinn erftðaskatts														1.500.000 kr	5.000.000 kr	5.255.000 kr	5.757.759 kr	100%
Áfengisgjald																		284%
Býr 1	58,7 kr	66,0 kr	76,0 kr	83,5 kr	86,9 kr	91,3 kr	94,1 kr	93,1 kr		112,0 kr	117,3 kr	119,6 kr	122,6	125,7 kr	128,8 kr	132,0 kr	142,2 kr	142%
Léttir	52,8 kr	59,4 kr	68,3 kr	75,1 kr	78,2 kr	82,1 kr	84,6 kr	83,8 kr	83,8 kr	102,0 kr	106,9 kr	109,6 kr	111,7	117,3 kr	120,3 kr	123,6 kr	145%	
Stærkt vin	70,8 kr	79,6 kr	91,8 kr	100,7 kr	101,7 kr	101,7 kr	111,9 kr	115,20 / 114,08	114,1 kr	138,0 kr	144,5 kr	147,4 kr	151,1	154,9 kr	158,8 kr	162,7 kr	175,3 kr	148%
Tóbaksgjald																		
Vindur	228,46 /oakki	228,46 /oakki	371,27 /oakki	408,4 /oakki	437 /oakki	459,29 /oakki	552,48 /oakki	453 / 448,6	448,6 /oakki	459,8 /oakki	481,4 /oakki	491,05 /oakki	503,35 /oakki	515,95/oakki	528,8/oakki	542,05 /oakki	583,80/oakki	196%
Netbók	2 7/or	2 7/or	3 04 / 3,5	3 85/or	4 12/or	7 21/or	14 42/or	14 85 / 14 71	14 71/or	15 1/or	16 7/or	17 3/or	18 7/or	19 8/or	20 4/or	21 5/or	22 6/or	1102%
Annað tobak	8,17 /or	8,17 /or	9,19 / 10,57	11,63 /or	12,45 /or	13,08 /or	15,73 /or	16,2 / 16,04	16,04 /or	16,45 /or	16,75 /or	17,3/or	18 /or	18 7/or	19 4/or	20 15/or	21 5/or	297%
Kolefnisgjald																		
A gas- og olíu				2,9	4,35	5,75	5,9 / 5,84	5,84		6	9,45	10,4	11,5 kr	12,1 kr	12,1 kr	13,0 kr	148%	
A bensín				2,6	3,8	5,5	5,15 / 5,1	5,1		5,25	5,5	8,25	9,1	10,0 kr	10,3 kr	11,3 kr	335%	
A þotu- og flúvélaleiðsneyti				2,7	4,1	4,1							0,1					
Jafnlagið							6,3	6,5 / 6,44	6,44	6,6	6,8	10,35	11,4	12,6 kr	12,8 kr	13,2 kr	14,2 kr	125%
A krónuskipti				3,6	5,35	7,1	7,1	7,30 / 7,23	7,23	7,4	7,75	11,65	12,8	14,1 kr	14,5 kr	14,8 kr	16,0 kr	343%
Orkuskiptar																		
A rafmagn				0,124	0,12	0,12	0,126	0,129	0,129									
A heit vatn				2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	0%
Olíugjald	45,0 kr	41,0 kr	46,12 / 51,12	52,8 kr	54,9 kr	54,9 kr	56,6 kr	60,1 kr	56,0 kr	57,4 kr	60,1 kr	61,3 kr	62,85 kr	64,4 kr	66,0 kr	67,7 kr	72,9 kr	62%
Bensínsgjald - samantölg almennt og sérstakt	42,2 kr	47,5 kr	57,51 kr	60,0 kr	63,97	65,9 kr	65,3 kr	66,9 kr	66,9 kr	66,9 kr	70,1 kr	71,5 kr	73,25 kr	75,1 kr	77,0 kr	78,9 kr	85,0 kr	101%
Almennt	9,3 kr	10,4 kr	20,4 kr	22,9 kr	23,9 kr	24,5 kr	25,2 kr	25,6 kr	25,6 kr	25,6 kr	27,4 kr	28,05 kr	28,8 kr	29,5 kr	30,2 kr	30,2 kr	32,6 kr	251%
Sérstakt - býlaust	33,0 kr	37,1 kr	37,1 kr	37,1 kr	38,6 kr	39,5 kr	40,3 kr	41,3 kr	41,3 kr	43,3 kr	44,1 kr	45,20 kr	46,4 kr	47,5 kr	48,7 kr	52,5 kr	59%	
Sérstakt - annað bensín	34,9 kr	39,3 kr	39,3 kr	39,3 kr	40,9 kr	41,9 kr	43,2 kr	42,7 kr	43,9 kr	43,9 kr	45,9 kr	46,8 kr	47,90 kr	49,1 kr	51,8 kr	56,8 kr	59%	
Flutningsgjöldunargjald af bensíni	0,3 kr	0,4 kr	0,4 kr	0,4 kr	0,4 kr	0,5 kr	0,5 kr	0,43 kr	0,5 kr	0,5 kr	0,6 kr	0,6 kr	0,5 kr	0,5 kr	0,5 kr	0,5 kr	0,5 kr	
Tryggingagjald - samtals	5,34%	5,34%	7%	8,65%	8,65%	7,79%	7,69%	7,59%	7,49%	7,35%	6,85%	6,85%	6,60%	6,35%	6,10%	6,35%	6,35%	19%
Almennt tryggingagjald	4,54%	4,54%	4,54%	4,54%	4,54%	4,99%	5,29%	6,04%	6,04%	5,90%	5,40%	5,40%	5,15%	4,90%	4,65%	4,90%	4,90%	8%
Almennt tryggingagjald	0,65%	0,65%	2,21%	3,81%	3,81%	2,45%	2,05%	1,35%	1,35%	1,35%	1,35%	1,35%	1,35%	1,35%	1,35%	1,35%	1,35%	108%
Gjald í ábyrgðarsjóð launa	0,10%	0,10%	0,10%	0,25%	0,25%	0,25%	0,25%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	-50%
Merkisgjald	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	0,05%	
Alfrístærskattur á vaxtargreiðslu			18%	18%	10%	10%	10%	10%	10%	10%	10%	12%	12%	12,00%	12,00%	12,00%	12,00%	-33%
Bankaskattur					0,04%	0,04%	0,04%	0,38%	0,38%	0,38%	0,38%	0,38%	0,376%	0,318%	0,145%	0,145%	0,145%	254%
Bankaskattur vegna vaxtargreiðslu					0,09%	0,09%	0,09%			5,50%	5,50%	5,50%	5,50%	5,50%	5,50%	5,50%	5,50%	1%
Fjárfestisskattur á heildarinn fjárfestisfyrirtækja					5,45% 1	5,45% 1	5,45% 1	Ekki lagður áð	5,50%	5,50%	5,50%	5,50%	5,50%	5,50%	5,50%	5,50%	5,50%	
Gisnirsgjald					100 2	100 2	100 2	100 2	100 2	100 2	100 2	100 2	100 2	100 2	100 2	100 2	100 2	
Endurgreiðsla v. R&P kostnaðar (hámark)				18%	20% (100)	20% (100)	20% (100)	20% (100)	20% (100)	20% (100)	20% (100)	20% (300)	20% (300)	20% (600)	20% (600)	20% (600)	20% (600)	
Skattgagnsinnifærslur					20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	20%	
Tölur	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	Marqvisleir 30% / 45% / 10%	
Vorugjald af lífeyðum	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	15% / 20% / 25%	
Almennt vorugjald	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	
Tekjufélagi v. skattgjafi e. eftirgjafi skulda	14,580 kr	14,580 kr	17,200	17,200 kr	17,200 kr	17,900 kr	18,800 kr	19,400 kr	19,400 kr	16,400 11	16,800 kr	17,100 kr	17,500 kr	17,900 kr	18,300 kr	18,800 kr	20,200 kr	39%
Útvarpsgjald	6,314 kr	7,103 kr	7534	8,400 kr	8,700 kr	9,182 kr	9,604 kr	9,911 kr	10,159 kr	10,464 kr	10,956 kr	11,175 kr	11,454 kr	11,740 kr	12,034 kr	12,334 kr	13,284 kr	110%
Gjald í framkvæmdasjóð aldraðra																		
Frítækjurnar afvinnuáskilnaði eldri borgara	25.000 kr	100.000 kr	109.800 kr	40.000 kr	40.000 kr	40.000 kr	109.800 kr	109.600 kr	109.600 kr	109.600 kr	25.000 14	100.000 kr	100.000 kr	100.000 kr	100.000 kr	100.000 kr	100.000 kr	300%
Skattaleikinn	5	7	2	3	4	3	18	5	8	9	3	4	6	14	3	4	93	
Skattaleikinn	8	19	29	28	21	16	19	8	14	19	19	18	18	20	19	20	285	
Samtals breytingar	13	26	31	31	26	19	37	13	22	28	22	22	22	24	32	23	23	378

*1 - Laust á fjárfestisfyrirtækjum. Tilvísir til 10. ársins 2007.

*2 - Laust á fjárfestisfyrirtækjum. Tilvísir til 10. ársins 2007.

*3 - Var fjárfestur á með lösum nr. 129/2009

*4 - Var lagður á með lösum nr. 129/2009

*5 - Með lösum 129/2009 var sett frítækjurnar vegna vaxtargreið