

GERMANY

Table II. Detailed taxes and social contribution receipts

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.1 GENERAL GOVERNMENT								
1 Total receipts	982 369	1 041 026	1 079 174	1 115 995	1 155 584	1 204 985	1 262 588	1 321 087
2 Total tax receipts and actual social contributions	949 785	1 008 155	1 046 237	1 082 551	1 121 534	1 170 475	1 226 514	1 284 044
3 Total tax receipts	556 189	598 771	624 853	650 964	673 582	704 175	738 662	772 489
4 Taxes on production and imports	277 619	295 130	300 682	305 792	314 378	325 772	334 599	345 122
5 Taxes on products	262 162	277 415	281 603	286 022	294 259	305 541	314 053	324 881
6 Value added type taxes	180 213	189 910	194 034	197 005	203 081	211 616	218 779	226 582
7 Taxes and duties on imports, excluding VAT	15 296	18 152	17 485	18 222	19 098	18 855	21 050	22 672
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	15 296	18 152	17 485	18 222	19 098	18 855	21 050	22 672
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	15 296	18 152	17 485	18 222	19 098	18 855	21 050	22 672
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	66 653	69 353	70 084	70 795	72 080	75 070	74 224	75 627
17 Excise duties and consumption taxes	48 149	48 199	47 390	46 403	46 008	46 477	43 867	43 838
18 Stamp taxes	5 291	6 366	7 389	8 395	9 339	11 248	12 408	13 139
19 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	1 620	1 625	1 631	1 779	1 805	1 939	1 968	2 021
23 Taxes on insurance premiums	10 588	11 132	11 546	11 979	12 557	12 858	13 263	13 768
24 Other taxes on specific services	0	959	954	955	988	1 027	1 075	1 117
25 General sales or turnover taxes	340	316	284	288	284	292	280	284
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	665	756	890	996	1 099	1 229	1 363	1 460
29 Other taxes on production	15 457	17 715	19 079	19 770	20 119	20 231	20 546	20 241
30 Taxes on land, buildings or other structures	11 313	11 677	12 015	12 372	12 691	13 213	13 654	13 969
31 Taxes on the use of fixed assets	1 944	1 936	1 984	2 004	2 007	2 096	2 139	2 139
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	58	153	159	152	160	159	170	176
35 Taxes on pollution	390	1 422	2 260	1 958	1 938	1 763	1 490	900
36 Under-compensation of VAT (flat rate system)	320	320	320	320	320	320	320	320
37 Other taxes on production n.e.c.	1 432	2 207	2 341	2 964	3 003	2 680	2 773	2 737
38 Current taxes on income and wealth	274 165	299 396	319 866	340 540	353 752	372 113	397 057	421 253
39 Taxes on income	267 013	292 156	312 553	326 237	338 800	357 028	381 944	406 168
40 Taxes on individual or household income including holding gains	209 858	220 395	237 186	251 649	261 264	274 915	287 613	306 645
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	52 932	64 980	70 018	68 196	69 327	71 324	83 176	88 655
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	4 223	6 781	5 349	6 392	8 209	10 789	11 155	10 868
50 Other current taxes	7 152	7 240	7 313	14 303	14 952	15 085	15 113	15 085
51 Current taxes on capital	1	-5	-1	-1	0	0	0	0
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	6 820	6 777	6 760	6 780	6 798	7 026	7 143	7 149
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	331	468	554	7 524	8 154	8 059	7 970	7 936
57 Capital taxes	4 405	4 245	4 305	4 632	5 452	6 290	7 006	6 114
58 Taxes on capital transfers	4 405	4 245	4 305	4 632	5 452	6 290	7 006	6 114
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	393 596	409 384	421 384	431 587	447 952	466 300	487 852	511 555
62 Employers' actual social contributions	167 206	173 782	179 852	184 217	191 369	199 153	206 925	216 423
63 Compulsory	167 206	173 782	179 852	184 217	191 369	199 153	206 925	216 423
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	155 283	164 960	170 564	174 333	181 611	188 972	199 378	209 593
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	32 584	32 871	32 937	33 444	34 050	34 510	36 074	37 043
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

GERMANY

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2010	2011	2012	2013	2014	2015	2016	2017
II.2 CENTRAL GOVERNMENT								
1 Total receipts	293 787	316 009	325 934	333 457	343 184	352 847	360 698	379 430
2 Total tax receipts and actual social contributions	286 794	309 285	319 164	326 431	336 146	345 981	353 319	372 193
3 Total tax receipts	286 794	309 285	319 164	326 431	336 146	345 981	353 319	372 193
4 Taxes on production and imports	171 897	184 339	185 493	186 815	191 092	193 336	190 745	199 054
5 Taxes on products	169 403	180 065	180 213	181 993	186 298	188 993	186 585	195 466
6 Other taxes on production	2 494	4 274	5 280	4 822	4 794	4 343	4 160	3 588
7 Current taxes on income and wealth	114 897	124 946	133 671	139 616	145 054	152 645	162 574	173 139
8 Taxes on income	108 354	118 460	127 212	133 130	138 559	145 935	155 761	166 330
9 Other current taxes	6 543	6 486	6 459	6 486	6 495	6 710	6 813	6 809
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	6 993	6 724	6 770	7 026	7 038	6 866	7 379	7 237
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	219 098	233 073	244 927	261 417	272 425	287 946	309 691	319 993
2 Total tax receipts and actual social contributions	198 160	211 715	223 496	239 861	250 315	265 378	286 354	295 905
3 Total tax receipts	198 160	211 715	223 496	239 861	250 315	265 378	286 354	295 905
4 Taxes on production and imports	91 588	95 731	99 586	102 870	106 654	114 480	125 234	125 879
5 Taxes on products	88 664	92 790	96 613	99 086	102 796	110 568	121 220	121 895
6 Other taxes on production	2 924	2 941	2 973	3 784	3 858	3 912	4 014	3 984
7 Current taxes on income and wealth	102 167	111 739	119 605	132 359	138 209	144 608	154 114	163 912
8 Taxes on income	102 088	111 644	119 417	125 189	130 423	136 921	146 539	156 387
9 Other current taxes	79	95	188	7 170	7 786	7 687	7 575	7 525
10 Capital taxes	4 405	4 245	4 305	4 632	5 452	6 290	7 006	6 114
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	20 938	21 358	21 431	21 556	22 110	22 568	23 337	24 088
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	74 453	81 090	85 354	87 934	90 421	96 179	102 513	108 041
2 Total tax receipts and actual social contributions	71 235	77 771	82 193	84 672	87 121	92 816	98 989	104 391
3 Total tax receipts	71 235	77 771	82 193	84 672	87 121	92 816	98 989	104 391
4 Taxes on production and imports	14 134	15 060	15 603	16 107	16 632	17 956	18 620	20 189
5 Taxes on products	4 095	4 560	4 777	4 943	5 165	5 980	6 248	7 520
6 Other taxes on production	10 039	10 500	10 826	11 164	11 467	11 976	12 372	12 669
7 Current taxes on income and wealth	57 101	62 711	66 590	68 565	70 489	74 860	80 369	84 202
8 Taxes on income	56 571	62 052	65 924	67 918	69 818	74 172	79 644	83 451
9 Other current taxes	530	659	666	647	671	688	725	751
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	3 218	3 319	3 161	3 262	3 300	3 363	3 524	3 650
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	393 031	410 854	422 959	433 187	449 554	468 013	489 686	513 623
2 Total tax receipts and actual social contributions	393 596	409 384	421 384	431 587	447 952	466 300	487 852	511 555
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	393 596	409 384	421 384	431 587	447 952	466 300	487 852	511 555
12 Imputed social contributions	1 435	1 470	1 575	1 600	1 602	1 713	1 834	2 068
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20181221/52b6>.

Source: Statistisches Bundesamt (Destatis) via Eurostat.