

## GERMANY

### Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>970 362</b>	<b>982 369</b>	<b>1 041 026</b>	<b>1 079 174</b>	<b>1 115 995</b>	<b>1 156 085</b>	<b>1 205 116</b>	<b>1 262 711</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>938 962</b>	<b>949 785</b>	<b>1 008 155</b>	<b>1 046 237</b>	<b>1 082 551</b>	<b>1 122 060</b>	<b>1 170 598</b>	<b>1 226 649</b>
<b>3 Total tax receipts</b>	<b>554 747</b>	<b>556 189</b>	<b>598 771</b>	<b>624 853</b>	<b>650 964</b>	<b>674 107</b>	<b>704 298</b>	<b>738 956</b>
<b>4 Taxes on production and imports</b>	<b>275 529</b>	<b>277 619</b>	<b>295 130</b>	<b>300 682</b>	<b>305 792</b>	<b>314 894</b>	<b>325 745</b>	<b>334 727</b>
<b>5 Taxes on products</b>	<b>259 836</b>	<b>262 162</b>	<b>277 415</b>	<b>281 603</b>	<b>286 022</b>	<b>294 775</b>	<b>305 511</b>	<b>314 159</b>
<b>6 Value added type taxes</b>	<b>177 701</b>	<b>180 213</b>	<b>189 910</b>	<b>194 034</b>	<b>197 005</b>	<b>203 081</b>	<b>211 616</b>	<b>218 784</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>13 503</b>	<b>15 296</b>	<b>18 152</b>	<b>17 485</b>	<b>18 222</b>	<b>19 098</b>	<b>18 854</b>	<b>21 011</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	13 503	15 296	18 152	17 485	18 222	19 098	18 854	21 011
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	13 503	15 296	18 152	17 485	18 222	19 098	18 854	21 011
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>68 632</b>	<b>66 653</b>	<b>69 353</b>	<b>70 084</b>	<b>70 795</b>	<b>72 596</b>	<b>75 041</b>	<b>74 364</b>
17 Excise duties and consumption taxes	50 189	48 149	48 199	47 390	46 403	46 008	46 478	43 906
18 Stamp taxes	4 850	5 291	6 366	7 389	8 395	9 339	11 248	12 408
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	1 753	1 620	1 625	1 631	1 779	1 805	1 939	1 968
23 Taxes on insurance premiums	10 885	10 588	11 132	11 546	11 979	13 073	12 828	13 352
24 Other taxes on specific services	0	0	959	954	955	988	1 027	1 075
25 General sales or turnover taxes	364	340	316	284	288	284	292	292
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.	591	665	756	890	996	1 099	1 229	1 363
<b>29 Other taxes on production</b>	<b>15 693</b>	<b>15 457</b>	<b>17 715</b>	<b>19 079</b>	<b>19 770</b>	<b>20 119</b>	<b>20 234</b>	<b>20 568</b>
30 Taxes on land, buildings or other structures	10 936	11 313	11 677	12 015	12 372	12 691	13 213	13 654
31 Taxes on the use of fixed assets	1 880	1 944	1 936	1 984	2 004	2 007	2 096	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	52	58	153	159	152	160	161	170
35 Taxes on pollution	1 081	390	1 422	2 260	1 958	1 938	1 764	1 490
36 Under-compensation of VAT (flat rate system)	320	320	320	320	320	320	320	320
37 Other taxes on production n.e.c.	1 424	1 432	2 207	2 341	2 964	3 003	2 680	2 795
<b>38 Current taxes on income and wealth</b>	<b>274 678</b>	<b>274 165</b>	<b>299 396</b>	<b>319 866</b>	<b>340 540</b>	<b>353 761</b>	<b>372 263</b>	<b>397 223</b>
<b>39 Taxes on income</b>	<b>267 770</b>	<b>267 013</b>	<b>292 156</b>	<b>312 553</b>	<b>326 237</b>	<b>338 809</b>	<b>357 181</b>	<b>382 112</b>
40 Taxes on individual or household income including holding gains	217 749	209 858	220 395	237 186	251 649	261 277	275 513	288 279
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	45 607	52 932	64 980	70 018	68 196	69 326	71 689	83 668
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.	4 414	4 223	6 781	5 349	6 392	8 206	9 979	10 165
<b>50 Other current taxes</b>	<b>6 908</b>	<b>7 152</b>	<b>7 240</b>	<b>7 313</b>	<b>14 303</b>	<b>14 952</b>	<b>15 082</b>	<b>15 111</b>
51 Current taxes on capital	0	1	-5	-1	-1	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	6 589	6 820	6 777	6 760	6 780	6 798	7 026	7 143
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	319	331	468	554	7 524	8 154	8 056	7 968
<b>57 Capital taxes</b>	<b>4 540</b>	<b>4 405</b>	<b>4 245</b>	<b>4 305</b>	<b>4 632</b>	<b>5 452</b>	<b>6 290</b>	<b>7 006</b>
58 Taxes on capital transfers	4 540	4 405	4 245	4 305	4 632	5 452	6 290	7 006
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
<b>61 Actual social contributions</b>	<b>384 215</b>	<b>393 596</b>	<b>409 384</b>	<b>421 384</b>	<b>431 587</b>	<b>447 953</b>	<b>466 300</b>	<b>487 693</b>
62 Employers' actual social contributions	160 936	167 206	173 782	179 852	184 217	191 370	199 153	206 782
63 Compulsory	160 936	167 206	173 782	179 852	184 217	191 370	199 153	206 782
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	150 578	155 283	164 960	170 564	174 333	181 611	188 972	199 378
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>31 400</b>	<b>32 584</b>	<b>32 871</b>	<b>32 937</b>	<b>33 444</b>	<b>34 025</b>	<b>34 518</b>	<b>36 062</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

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

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>290 894</b>	<b>293 787</b>	<b>316 009</b>	<b>325 934</b>	<b>333 457</b>	<b>343 703</b>	<b>352 871</b>	<b>360 881</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>284 360</b>	<b>286 794</b>	<b>309 285</b>	<b>319 164</b>	<b>326 431</b>	<b>336 666</b>	<b>346 007</b>	<b>353 456</b>
3 Total tax receipts	284 360	286 794	309 285	319 164	326 431	336 666	346 007	353 456
4 Taxes on production and imports	171 796	171 897	184 339	185 493	186 815	191 608	193 307	190 848
5 Taxes on products	169 675	169 403	180 065	180 213	181 993	186 814	188 963	186 688
6 Other taxes on production	2 121	2 494	4 274	5 280	4 822	4 794	4 344	4 160
7 Current taxes on income and wealth	112 564	114 897	124 946	133 671	139 616	145 058	152 700	162 608
8 Taxes on income	109 634	108 354	118 460	127 212	133 130	138 563	145 990	155 795
9 Other current taxes	2 930	6 543	6 486	6 459	6 486	6 495	6 710	6 813
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	6 534	6 993	6 724	6 770	7 026	7 037	6 864	7 425
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>220 869</b>	<b>219 098</b>	<b>233 073</b>	<b>244 927</b>	<b>261 417</b>	<b>272 405</b>	<b>287 987</b>	<b>309 690</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>200 529</b>	<b>198 160</b>	<b>211 715</b>	<b>223 496</b>	<b>239 861</b>	<b>250 318</b>	<b>265 428</b>	<b>286 405</b>
3 Total tax receipts	200 529	198 160	211 715	223 496	239 861	250 318	265 428	286 405
4 Taxes on production and imports	89 896	91 588	95 731	99 586	102 870	106 654	114 480	125 258
5 Taxes on products	86 009	88 664	92 790	96 613	99 086	102 796	110 568	121 222
6 Other taxes on production	3 887	2 924	2 941	2 973	3 784	3 858	3 912	4 036
7 Current taxes on income and wealth	106 093	102 167	111 739	119 605	132 359	138 212	144 658	154 141
8 Taxes on income	102 636	102 088	111 644	119 417	125 189	130 426	136 976	146 568
9 Other current taxes	3 457	79	95	188	7 170	7 786	7 682	7 573
10 Capital taxes	4 540	4 405	4 245	4 305	4 632	5 452	6 290	7 006
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	20 340	20 938	21 358	21 431	21 556	22 087	22 559	23 285
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>72 979</b>	<b>74 453</b>	<b>81 090</b>	<b>85 354</b>	<b>87 934</b>	<b>90 422</b>	<b>96 242</b>	<b>102 616</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>69 858</b>	<b>71 235</b>	<b>77 771</b>	<b>82 193</b>	<b>84 672</b>	<b>87 123</b>	<b>92 863</b>	<b>99 095</b>
3 Total tax receipts	69 858	71 235	77 771	82 193	84 672	87 123	92 863	99 095
4 Taxes on production and imports	13 837	14 134	15 060	15 603	16 107	16 632	17 958	18 621
5 Taxes on products	4 152	4 095	4 560	4 777	4 943	5 165	5 980	6 249
6 Other taxes on production	9 685	10 039	10 500	10 826	11 164	11 467	11 978	12 372
7 Current taxes on income and wealth	56 021	57 101	62 711	66 590	68 565	70 491	74 905	80 474
8 Taxes on income	55 500	56 571	62 052	65 924	67 918	69 820	74 215	79 749
9 Other current taxes	521	530	659	666	647	671	690	725
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	3 121	3 218	3 319	3 161	3 262	3 299	3 379	3 521
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>385 620</b>	<b>395 031</b>	<b>410 854</b>	<b>422 959</b>	<b>433 187</b>	<b>449 555</b>	<b>468 016</b>	<b>489 524</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>384 215</b>	<b>393 596</b>	<b>409 384</b>	<b>421 384</b>	<b>431 587</b>	<b>447 953</b>	<b>466 300</b>	<b>487 693</b>
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	384 215	393 596	409 384	421 384	431 587	447 953	466 300	487 693
12 Imputed social contributions	1 405	1 435	1 470	1 575	1 600	1 602	1 716	1 831
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/e1a2a>.

Source: Statistisches Bundesamt (Destatis) via Eurostat.