

GERMANY

Table II. Detailed taxes and social contribution receipts

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
II.1 GENERAL GOVERNMENT								
1 Total receipts	998 360	970 362	982 369	1 041 026	1 079 174	1 115 584	1 156 066	1 207 027
2 Total tax receipts and actual social contributions	968 185	938 962	949 785	1 008 155	1 046 237	1 082 144	1 121 992	1 172 519
3 Total tax receipts	585 911	554 747	556 189	598 771	624 853	650 570	674 048	706 265
4 Taxes on production and imports	273 500	275 529	277 619	295 130	300 682	305 433	314 745	327 407
5 Taxes on products	258 794	259 836	262 162	277 415	281 603	286 006	294 759	305 482
6 Value added type taxes	175 869	177 701	180 213	189 910	194 034	197 005	203 081	211 616
7 Taxes and duties on imports, excluding VAT	12 503	13 503	15 296	18 152	17 485	18 253	19 131	18 869
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	12 503	13 503	15 296	18 152	17 485	18 253	19 131	18 869
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	12 503	13 503	15 296	18 152	17 485	18 253	19 131	18 869
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	70 422	68 632	66 653	69 353	70 084	70 748	72 547	74 997
17 Excise duties and consumption taxes	51 094	50 189	48 149	48 199	47 390	46 372	45 975	46 463
18 Stamp taxes	5 730	4 850	5 291	6 366	7 389	8 395	9 339	11 248
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	1 851	1 753	1 620	1 625	1 631	1 779	1 804	1 939
23 Taxes on insurance premiums	10 797	10 885	10 588	11 132	11 546	11 979	13 073	12 828
24 Other taxes on specific services	0	0	0	959	954	955	988	1 027
25 General sales or turnover taxes	380	364	340	316	284	288	284	280
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.	570	591	665	756	890	980	1 084	1 212
29 Other taxes on production	14 706	15 693	15 457	17 715	19 079	19 427	19 986	21 925
30 Taxes on land, buildings or other structures	10 808	10 936	11 313	11 677	12 015	12 372	12 691	13 213
31 Taxes on the use of fixed assets	2 020	1 880	1 944	1 936	1 984	2 004	1 956	2 077
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	51	52	58	153	159	152	159	166
35 Taxes on pollution	0	1 081	390	1 422	2 260	1 607	1 834	1 881
36 Under-compensation of VAT (flat rate system)	320	320	320	320	320	320	320	320
37 Other taxes on production n.e.c.	1 507	1 424	1 432	2 207	2 341	2 972	3 026	4 268
38 Current taxes on income and wealth	307 641	274 678	274 165	299 396	319 866	340 505	353 851	372 568
39 Taxes on income	300 230	267 770	267 013	292 156	312 553	326 187	338 830	357 498
40 Taxes on individual or household income including holding gains	230 008	217 749	209 858	220 395	237 186	251 084	261 328	275 599
41 Taxes on individual or household income excl. holding gains	230 008	217 749	209 858	..	..	..	..	..
42 Taxes on individual or household holding gains	0	0	0	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	64 210	45 607	52 932	64 980	70 018	68 183	69 310	71 664
44 Taxes on income or profits of corporations excl. holding gains	64 210	45 607	52 932	64 980	70 093	70 215	..	..
45 Taxes on holding gains of corporations	0	0	0	0	0	0	..	..
46 Other taxes on holding gains	0	0	0	0	0	0	..	..
47 Taxes on holding gains	0	0	0	0	0	0	..	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	6 012	4 414	4 223	6 781	5 349	6 920	8 192	10 235
50 Other current taxes	7 411	6 908	7 152	7 240	7 313	14 318	15 021	15 070
51 Current taxes on capital	-10	0	1	-5	-1	-1	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	7 080	6 589	6 820	6 777	6 760	6 795	6 864	7 062
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	341	319	331	468	554	7 524	8 157	8 008
57 Capital taxes	4 770	4 540	4 405	4 245	4 305	4 632	5 452	6 290
58 Taxes on capital transfers	4 770	4 540	4 405	4 245	4 305	4 632	5 452	6 290
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	382 274	384 215	393 596	409 384	421 384	431 574	447 944	466 254
62 Employers' actual social contributions	161 786	160 936	167 206	173 782	179 852	184 215	191 370	199 164
63 Compulsory	161 786	160 936	167 206	173 782	179 852	184 215	191 370	199 164
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	151 905	150 578	155 283	164 960	170 564	174 333	181 611	188 938
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	30 175	31 400	32 584	32 871	32 937	33 440	34 074	34 508
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

GERMANY

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

Million EUR

	2008	2009	2010	2011	2012	2013	2014	2015
II.2 CENTRAL GOVERNMENT								
1 Total receipts	298 159	290 894	293 787	316 009	325 934	333 085	343 612	354 700
2 Total tax receipts and actual social contributions	291 805	284 360	286 794	309 285	319 164	326 059	336 571	347 831
3 Total tax receipts	291 805	284 360	286 794	309 285	319 164	326 059	336 571	347 831
4 Taxes on production and imports	170 096	171 796	171 897	184 339	185 493	186 464	191 453	194 960
5 Taxes on products	169 926	169 675	169 403	180 065	180 213	181 993	186 814	188 951
6 Other taxes on production	170	2 121	2 494	4 274	5 280	4 471	4 639	6 009
7 Current taxes on income and wealth	121 709	112 564	114 897	124 946	133 671	139 595	145 118	152 871
8 Taxes on income	121 709	109 634	108 354	118 460	127 212	133 109	138 572	146 142
9 Other current taxes	0	2 930	6 543	6 486	6 459	6 486	6 546	6 729
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	6 354	6 534	6 993	6 724	6 770	7 026	7 041	6 869
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	235 439	220 869	219 098	233 073	244 927	261 402	272 463	288 087
2 Total tax receipts and actual social contributions	215 855	200 529	198 160	211 715	223 496	239 846	250 354	265 547
3 Total tax receipts	215 855	200 529	198 160	211 715	223 496	239 846	250 354	265 547
4 Taxes on production and imports	89 716	89 896	91 588	95 731	99 586	102 878	106 676	114 502
5 Taxes on products	84 774	86 009	88 664	92 790	96 613	99 086	102 795	110 568
6 Other taxes on production	4 942	3 887	2 924	2 941	2 973	3 792	3 881	3 934
7 Current taxes on income and wealth	121 369	106 093	102 167	111 739	119 605	132 336	138 226	144 755
8 Taxes on income	114 513	102 636	102 088	111 644	119 417	125 166	130 438	137 130
9 Other current taxes	6 856	3 457	79	95	188	7 170	7 788	7 625
10 Capital taxes	4 770	4 540	4 405	4 245	4 305	4 632	5 452	6 290
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	19 584	20 340	20 938	21 358	21 431	21 556	22 109	22 540
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	81 189	72 979	74 453	81 090	85 354	87 924	90 446	96 280
2 Total tax receipts and actual social contributions	78 251	69 858	71 235	77 771	82 193	84 665	87 123	92 887
3 Total tax receipts	78 251	69 858	71 235	77 771	82 193	84 665	87 123	92 887
4 Taxes on production and imports	13 688	13 837	14 134	15 060	15 603	16 091	16 616	17 945
5 Taxes on products	4 094	4 152	4 095	4 560	4 777	4 927	5 150	5 963
6 Other taxes on production	9 594	9 685	10 039	10 500	10 826	11 164	11 466	11 982
7 Current taxes on income and wealth	64 563	56 021	57 101	62 711	66 590	68 574	70 507	74 942
8 Taxes on income	64 008	55 500	56 571	62 052	65 924	67 912	69 820	74 226
9 Other current taxes	555	521	530	659	666	662	687	716
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	2 938	3 121	3 218	3 319	3 161	3 259	3 323	3 393
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	383 573	385 620	395 031	410 854	422 959	433 173	449 545	467 960
2 Total tax receipts and actual social contributions	382 274	384 215	393 596	409 384	421 384	431 574	447 944	466 254
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	382 274	384 215	393 596	409 384	421 384	431 574	447 944	466 254
12 Imputed social contributions	1 299	1 405	1 435	1 470	1 575	1 599	1 601	1 706
13 Capital transfers for taxes and social cont., unlikely to be collected

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