

# GERMANY

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2005	2006	2007	2008	2009	2010	2011	2012
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>876 940</b>	<b>917 150</b>	<b>963 520</b>	<b>985 660</b>	<b>963 430</b>	<b>975 520</b>	<b>1 034 020</b>	<b>1 070 920</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>852 450</b>	<b>892 620</b>	<b>938 190</b>	<b>959 960</b>	<b>936 760</b>	<b>947 890</b>	<b>1 006 460</b>	<b>1 043 360</b>
<b>3 Total tax receipts</b>	<b>479 800</b>	<b>516 420</b>	<b>562 580</b>	<b>577 330</b>	<b>552 670</b>	<b>554 290</b>	<b>597 050</b>	<b>622 020</b>
<b>4 Taxes on production and imports</b>	<b>233 430</b>	<b>242 160</b>	<b>265 530</b>	<b>269 830</b>	<b>273 540</b>	<b>275 790</b>	<b>292 960</b>	<b>298 320</b>
<b>5 Taxes on products</b>	<b>218 270</b>	<b>226 920</b>	<b>250 130</b>	<b>254 690</b>	<b>257 500</b>	<b>260 040</b>	<b>275 230</b>	<b>279 280</b>
<b>6 Value added type taxes</b>	<b>136 870</b>	<b>143 760</b>	<b>166 460</b>	<b>172 480</b>	<b>175 970</b>	<b>178 640</b>	<b>188 240</b>	<b>192 230</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>13 660</b>	<b>13 350</b>	<b>12 610</b>	<b>12 500</b>	<b>13 500</b>	<b>15 160</b>	<b>17 880</b>	<b>17 560</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	13 660	13 350	12 610	12 500	13 500	15 160	17 880	17 560
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	13 660	13 350	12 610	12 500	13 500	15 160	17 880	17 560
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>67 740</b>	<b>69 810</b>	<b>71 060</b>	<b>69 710</b>	<b>68 030</b>	<b>66 240</b>	<b>69 110</b>	<b>69 490</b>
17 Excise duties and consumption taxes	51 540	52 300	51 150	51 090	50 190	48 280	49 430	48 270
18 Stamp taxes	4 790	6 120	6 960	5 730	4 850	5 290	6 370	7 390
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 810	1 780	1 700	1 520	1 500	1 420	1 410	1 420
23 Taxes on insurance premiums	9 100	9 100	10 720	10 800	10 890	10 580	11 130	11 540
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	500	510	530	570	600	670	770	870
<b>29 Other taxes on production</b>	<b>15 160</b>	<b>15 240</b>	<b>15 400</b>	<b>15 140</b>	<b>16 040</b>	<b>15 750</b>	<b>17 730</b>	<b>19 040</b>
30 Taxes on land, buildings or other structures	10 250	10 400	10 710	10 810	10 940	11 300	11 680	12 010
31 Taxes on the use of fixed assets	2 000	2 060	2 050	2 040	1 890	1 960	1 940	1 950
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	120	130	130	130	130	140	180	170
35 Taxes on pollution	0	0	0	0	1 080	390	1 410	2 260
36 Under-compensation of VAT (flat rate system)	320	320	320	320	320	320	320	320
37 Other taxes on production n.e.c.	2 470	2 330	2 190	1 840	1 680	1 640	2 200	2 330
<b>38 Current taxes on income and wealth</b>	<b>242 270</b>	<b>270 500</b>	<b>292 850</b>	<b>302 730</b>	<b>274 590</b>	<b>274 090</b>	<b>299 840</b>	<b>319 390</b>
<b>39 Taxes on income</b>	<b>234 840</b>	<b>262 930</b>	<b>285 310</b>	<b>295 230</b>	<b>267 610</b>	<b>266 850</b>	<b>292 600</b>	<b>312 080</b>
40 Taxes on individual or household income including holding gains	176 840	190 450	208 060	222 960	216 010	207 990	218 910	234 580
41 Taxes on individual or household income excl. holding gains	176 840	190 450	208 060	222 960	216 010	207 990	218 910	234 580
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	55 100	68 110	71 310	66 240	47 180	54 660	66 910	72 140
44 Taxes on income or profits of corporations excl. holding gains	55 100	68 110	71 310	66 240	47 180	54 660	66 910	72 140
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	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	2 900	4 370	5 940	6 030	4 420	4 200	6 780	5 360
<b>50 Other current taxes</b>	<b>7 430</b>	<b>7 570</b>	<b>7 540</b>	<b>7 500</b>	<b>6 980</b>	<b>7 240</b>	<b>7 240</b>	<b>7 310</b>
51 Current taxes on capital	100	20	10	-10	0	10	0	0
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	6 930	7 130	7 110	7 060	6 580	6 800	6 780	6 810
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	400	420	420	450	400	430	460	500
<b>57 Capital taxes</b>	<b>4 100</b>	<b>3 760</b>	<b>4 200</b>	<b>4 770</b>	<b>4 540</b>	<b>4 410</b>	<b>4 250</b>	<b>4 310</b>
58 Taxes on capital transfers	4 100	3 760	4 200	4 770	4 540	4 410	4 250	4 310
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>372 650</b>	<b>376 200</b>	<b>375 610</b>	<b>382 630</b>	<b>384 090</b>	<b>393 600</b>	<b>409 410</b>	<b>421 340</b>
62 Employers' actual social contributions	156 270	157 660	159 090	161 990	161 090	167 110	173 650	180 020
63 Compulsory	156 270	157 660	159 090	161 990	161 090	167 110	173 650	180 020
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	144 220	147 470	148 880	152 130	150 360	154 930	164 220	170 080
66 Compulsory	144 220	147 470	148 880	152 130	150 360	154 930	164 220	170 080
67 Voluntary	0	0	0	0	0	0	0	0
68 Social contributions by self- and non-employed persons	72 160	71 070	67 640	68 510	72 640	71 560	71 540	71 240
69 Compulsory	65 130	64 050	60 820	61 810	64 910	65 100	64 810	64 530
70 Voluntary	7 030	7 020	6 820	6 700	7 730	6 460	6 730	6 710
<b>71 Imputed social contributions</b>	<b>24 490</b>	<b>24 530</b>	<b>25 330</b>	<b>25 700</b>	<b>26 670</b>	<b>27 630</b>	<b>27 560</b>	<b>27 560</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

# GERMANY

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

Million EUR

	2005	2006	2007	2008	2009	2010	2011	2012
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>245 650</b>	<b>260 210</b>	<b>284 520</b>	<b>291 400</b>	<b>287 940</b>	<b>290 990</b>	<b>313 200</b>	<b>322 490</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>240 460</b>	<b>255 050</b>	<b>279 000</b>	<b>285 810</b>	<b>282 230</b>	<b>284 810</b>	<b>307 370</b>	<b>316 740</b>
3 Total tax receipts	240 460	255 050	279 000	285 810	282 230	284 810	307 370	316 740
4 Taxes on production and imports	144 660	148 580	163 000	166 330	169 730	169 980	182 180	183 200
5 Taxes on products	144 500	148 420	162 830	166 160	167 610	167 470	178 070	178 130
6 Other taxes on production	160	160	170	170	2 120	2 510	4 110	5 070
7 Current taxes on income and wealth	95 800	106 470	116 000	119 480	112 500	114 830	125 190	133 540
8 Taxes on income	95 800	106 470	116 000	119 480	109 570	108 300	118 700	127 040
9 Other current taxes	0	0	0	0	2 930	6 530	6 490	6 500
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	5 190	5 160	5 520	5 590	5 710	6 180	5 830	5 750
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>193 110</b>	<b>207 960</b>	<b>225 340</b>	<b>230 350</b>	<b>217 530</b>	<b>215 580</b>	<b>229 560</b>	<b>240 980</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>177 320</b>	<b>192 140</b>	<b>209 210</b>	<b>214 010</b>	<b>200 620</b>	<b>198 260</b>	<b>212 000</b>	<b>223 370</b>
3 Total tax receipts	177 320	192 140	209 210	214 010	200 620	198 260	212 000	223 370
4 Taxes on production and imports	76 150	80 650	89 110	89 820	89 990	91 700	95 770	99 660
5 Taxes on products	70 320	74 900	83 370	84 440	85 750	88 470	92 580	96 420
6 Other taxes on production	5 830	5 750	5 740	5 380	4 240	3 230	3 190	3 240
7 Current taxes on income and wealth	97 070	107 730	115 900	119 420	106 090	102 150	111 980	119 400
8 Taxes on income	90 160	100 690	108 890	112 480	102 560	101 960	111 790	119 180
9 Other current taxes	6 910	7 040	7 010	6 940	3 530	190	190	220
10 Capital taxes	4 100	3 760	4 200	4 770	4 540	4 410	4 250	4 310
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	15 790	15 820	16 130	16 340	16 910	17 320	17 560	17 610
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>64 290</b>	<b>71 520</b>	<b>76 750</b>	<b>79 960</b>	<b>72 440</b>	<b>73 890</b>	<b>80 380</b>	<b>84 540</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>62 020</b>	<b>69 230</b>	<b>74 370</b>	<b>77 510</b>	<b>69 820</b>	<b>71 220</b>	<b>77 680</b>	<b>81 910</b>
3 Total tax receipts	62 020	69 230	74 370	77 510	69 820	71 220	77 680	81 910
4 Taxes on production and imports	12 620	12 930	13 420	13 680	13 820	14 110	15 010	15 460
5 Taxes on products	3 450	3 600	3 930	4 090	4 140	4 100	4 580	4 730
6 Other taxes on production	9 170	9 330	9 490	9 590	9 680	10 010	10 430	10 730
7 Current taxes on income and wealth	49 400	56 300	60 950	63 830	56 000	57 110	62 670	66 450
8 Taxes on income	48 880	55 770	60 420	63 270	55 480	56 590	62 110	65 860
9 Other current taxes	520	530	530	560	520	520	560	590
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	2 270	2 290	2 380	2 450	2 620	2 670	2 700	2 630
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>373 890</b>	<b>377 460</b>	<b>376 910</b>	<b>383 950</b>	<b>385 520</b>	<b>395 060</b>	<b>410 880</b>	<b>422 910</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>372 650</b>	<b>376 200</b>	<b>375 610</b>	<b>382 630</b>	<b>384 090</b>	<b>393 600</b>	<b>409 410</b>	<b>421 340</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	372 650	376 200	375 610	382 630	384 090	393 600	409 410	421 340
12 Imputed social contributions	1 240	1 260	1 300	1 320	1 430	1 460	1 470	1 570
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20140404/7045>.