

# GERMANY

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2004	2005	2006	2007	2008	2009	2010	2011
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>865 740</b>	<b>876 940</b>	<b>917 150</b>	<b>963 520</b>	<b>985 660</b>	<b>962 780</b>	<b>974 310</b>	<b>1 030 660</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>841 390</b>	<b>852 450</b>	<b>892 620</b>	<b>938 190</b>	<b>959 960</b>	<b>936 110</b>	<b>946 800</b>	<b>1 003 060</b>
<b>3 Total tax receipts</b>	<b>468 280</b>	<b>479 800</b>	<b>516 420</b>	<b>562 580</b>	<b>577 330</b>	<b>552 010</b>	<b>553 220</b>	<b>593 780</b>
<b>4 Taxes on production and imports</b>	<b>231 840</b>	<b>233 430</b>	<b>242 160</b>	<b>265 530</b>	<b>269 830</b>	<b>273 540</b>	<b>275 690</b>	<b>292 940</b>
<b>5 Taxes on products</b>	<b>217 190</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>6 Value added type taxes</b>	<b>134 750</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>7 Taxes and duties on imports, excluding VAT</b>	<b>14 550</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>17 550</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	14 550	13 660	13 350	12 610	12 500	13 500	15 160	17 550
10 Levies on imported agricultural products	..	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	..	0	0	0	0	0	0	0
12 Excise duties	..	13 660	13 350	12 610	12 500	13 500	15 160	17 550
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>67 890</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>69 440</b>
17 Excise duties and consumption taxes	51 730	51 540	52 300	51 150	51 090	50 190	48 280	49 760
18 Stamp taxes	..	4 790	6 120	6 960	5 730	4 850	5 290	6 370
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
23 Taxes on insurance premiums	..	9 100	9 100	10 720	10 800	10 890	10 580	11 130
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
<b>29 Other taxes on production</b>	<b>14 650</b>	<b>15 160</b>	<b>15 240</b>	<b>15 400</b>	<b>15 140</b>	<b>16 040</b>	<b>15 650</b>	<b>17 710</b>
30 Taxes on land, buildings or other structures	..	10 250	10 400	10 710	10 810	10 940	11 300	11 680
31 Taxes on the use of fixed assets	..	2 000	2 060	2 050	2 040	1 890	1 960	1 940
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	120	130	130	130	130	130	140
35 Taxes on pollution	..	0	0	0	0	1 080	390	1 410
36 Under-compensation of VAT (flat rate system)	..	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	1 550	2 220
<b>38 Current taxes on income and wealth</b>	<b>232 150</b>	<b>242 270</b>	<b>270 500</b>	<b>292 850</b>	<b>302 730</b>	<b>273 930</b>	<b>273 120</b>	<b>296 590</b>
<b>39 Taxes on income</b>	<b>225 490</b>	<b>234 840</b>	<b>262 930</b>	<b>285 310</b>	<b>295 230</b>	<b>266 950</b>	<b>265 850</b>	<b>289 330</b>
40 Taxes on individual or household income including holding gains	..	176 840	190 450	208 060	222 960	215 330	206 970	218 150
41 Taxes on individual or household income excl. holding gains	..	176 840	190 450	208 060	222 960	215 330	206 970	218 150
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	66 220
44 Taxes on income or profits of corporations excl. holding gains	..	55 100	68 110	71 310	66 240	47 180	54 660	66 220
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	4 440	4 220	4 960
<b>50 Other current taxes</b>	<b>6 660</b>	<b>7 430</b>	<b>7 570</b>	<b>7 540</b>	<b>7 500</b>	<b>6 980</b>	<b>7 270</b>	<b>7 260</b>
51 Current taxes on capital	..	100	20	10	-10	0	10	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
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	400	420	420	450	400	460	480
<b>57 Capital taxes</b>	<b>4 290</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>
58 Taxes on capital transfers	4 290	4 100	3 760	4 200	4 770	4 540	4 410	4 250
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>373 110</b>	<b>372 650</b>	<b>376 200</b>	<b>375 610</b>	<b>382 630</b>	<b>384 100</b>	<b>393 580</b>	<b>409 280</b>
62 Employers' actual social contributions	159 160	156 270	157 660	159 090	161 990	161 100	167 100	173 560
63 Compulsory	159 160	156 270	157 660	159 090	161 990	161 100	167 100	173 560
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	143 690	144 220	147 470	148 880	152 130	150 360	154 930	164 200
66 Compulsory	143 690	144 220	147 470	148 880	152 130	150 360	154 930	164 200
67 Voluntary	0	0	0	0	0	0	0	0
68 Social contributions by self- and non-employed persons	70 260	72 160	71 070	67 640	68 510	72 640	71 550	71 520
69 Compulsory	62 820	65 130	64 050	60 820	61 810	64 910	65 090	64 790
70 Voluntary	7 440	7 030	7 020	6 820	6 700	7 730	6 460	6 730
<b>71 Imputed social contributions</b>	<b>24 350</b>	<b>24 490</b>	<b>24 530</b>	<b>25 330</b>	<b>25 700</b>	<b>26 670</b>	<b>27 510</b>	<b>27 600</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

	2004	2005	2006	2007	2008	2009	2010	2011
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>238 000</b>	<b>245 650</b>	<b>260 210</b>	<b>284 520</b>	<b>291 400</b>	<b>287 680</b>	<b>290 560</b>	<b>311 740</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>232 800</b>	<b>240 460</b>	<b>255 050</b>	<b>279 000</b>	<b>285 810</b>	<b>281 970</b>	<b>284 380</b>	<b>305 910</b>
3 Total tax receipts	232 800	240 460	255 050	279 000	285 810	281 970	284 380	305 910
4 Taxes on production and imports	139 750	144 600	148 580	163 000	166 330	169 730	169 980	182 180
5 Taxes on products	139 580	144 500	148 420	162 830	166 160	167 610	167 470	178 070
6 Other taxes on production	170	160	160	170	170	2 120	2 510	4 110
7 Current taxes on income and wealth	93 050	95 800	106 470	116 000	119 480	112 240	114 400	123 730
8 Taxes on income	93 050	95 800	106 470	116 000	119 480	109 310	107 870	117 240
9 Other current taxes	0	0	0	0	0	2 930	6 530	6 490
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	5 200	5 190	5 160	5 520	5 590	5 710	6 180	5 830
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>192 740</b>	<b>193 110</b>	<b>207 960</b>	<b>225 340</b>	<b>230 350</b>	<b>217 230</b>	<b>214 970</b>	<b>228 140</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>176 980</b>	<b>177 320</b>	<b>192 140</b>	<b>209 210</b>	<b>214 010</b>	<b>200 320</b>	<b>197 770</b>	<b>210 580</b>
3 Total tax receipts	176 980	177 320	192 140	209 210	214 010	200 320	197 770	210 580
4 Taxes on production and imports	79 810	76 150	80 650	89 110	89 820	89 990	91 600	95 780
5 Taxes on products	74 170	70 320	74 900	83 370	84 440	85 750	88 470	92 580
6 Other taxes on production	5 640	5 830	5 750	5 740	5 380	4 240	3 130	3 200
7 Current taxes on income and wealth	92 880	97 070	107 730	115 900	119 420	105 790	101 760	110 550
8 Taxes on income	86 720	90 160	100 690	108 890	112 480	102 260	101 560	110 350
9 Other current taxes	6 160	6 910	7 040	7 010	6 940	3 530	200	200
10 Capital taxes	4 290	4 100	3 760	4 200	4 770	4 540	4 410	4 250
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	15 760	15 790	15 820	16 130	16 340	16 910	17 200	17 560
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>60 680</b>	<b>64 290</b>	<b>71 520</b>	<b>76 750</b>	<b>79 960</b>	<b>72 340</b>	<b>73 740</b>	<b>80 040</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>58 500</b>	<b>62 020</b>	<b>69 230</b>	<b>74 370</b>	<b>77 510</b>	<b>69 720</b>	<b>71 070</b>	<b>77 290</b>
3 Total tax receipts	58 500	62 020	69 230	74 370	77 510	69 720	71 070	77 290
4 Taxes on production and imports	12 280	12 620	12 930	13 420	13 680	13 820	14 110	14 980
5 Taxes on products	3 440	3 450	3 600	3 930	4 090	4 140	4 100	4 580
6 Other taxes on production	8 840	9 170	9 330	9 490	9 590	9 680	10 010	10 400
7 Current taxes on income and wealth	46 220	49 400	56 300	60 950	63 830	55 900	56 960	62 310
8 Taxes on income	45 720	48 880	55 770	60 420	63 270	55 380	56 420	61 740
9 Other current taxes	500	520	530	530	560	520	540	570
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	2 180	2 270	2 290	2 380	2 450	2 620	2 670	2 750
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>374 320</b>	<b>373 890</b>	<b>377 460</b>	<b>376 910</b>	<b>383 950</b>	<b>385 530</b>	<b>395 040</b>	<b>410 740</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>373 110</b>	<b>372 650</b>	<b>376 200</b>	<b>375 610</b>	<b>382 630</b>	<b>384 100</b>	<b>393 580</b>	<b>409 280</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	373 110	372 650	376 200	375 610	382 630	384 100	393 580	409 280
12 Imputed social contributions	1 210	1 240	1 260	1 300	1 320	1 430	1 460	1 460
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20121212/f6c5>.

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