

GERMANY

Table II. Detailed taxes and social contribution receipts

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.1 GENERAL GOVERNMENT								
1 Total receipts	1 048 814	1 086 686	1 116 303	1 155 357	1 205 353	1 262 883	1 322 134	1 380 268
2 Total tax receipts and actual social contributions	1 015 840	1 053 755	1 082 797	1 121 249	1 170 810	1 226 803	1 285 120	1 342 237
3 Total tax receipts	606 194	632 102	650 936	673 014	704 187	738 593	772 669	807 721
4 Taxes on production and imports	295 735	301 188	305 690	314 179	325 700	334 513	345 035	355 670
5 Taxes on products	277 294	281 449	285 911	294 138	305 466	313 974	324 761	334 535
6 Value added type taxes	189 910	194 034	197 005	203 081	211 616	218 779	226 582	235 130
7 Taxes and duties on imports, excluding VAT	18 152	17 485	18 222	19 098	18 855	21 050	22 672	24 753
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	18 152	17 485	18 222	19 098	18 855	21 050	22 672	24 753
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	18 152	17 485	18 222	19 098	18 855	21 050	22 672	24 753
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	69 232	69 930	70 684	71 959	74 995	74 145	75 507	74 652
17 Excise duties and consumption taxes	48 199	47 390	46 403	46 008	46 477	43 867	43 838	41 390
18 Stamp taxes	6 366	7 389	8 395	9 339	11 248	12 408	13 139	14 083
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	481	616	707	762	880	985	1 048	1 071
22 Taxes on lotteries, gambling and betting	1 649	1 618	1 821	1 845	1 985	2 017	2 044	2 118
23 Taxes on insurance premiums	11 132	11 546	11 979	12 557	12 858	13 263	13 768	14 214
24 Other taxes on specific services	959	954	955	988	1 027	1 075	1 117	1 203
25 General sales or turnover taxes	316	284	288	284	292	280	288	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.	130	132	136	176	228	250	265	281
29 Other taxes on production	18 441	19 739	19 779	20 041	20 234	20 539	20 274	21 135
30 Taxes on land, buildings or other structures	11 670	12 014	12 372	12 613	13 213	13 654	13 968	14 201
31 Taxes on the use of fixed assets	1 936	1 984	2 004	2 007	2 096	2 139	2 139	2 162
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	159	159	152	160	159	173	179	182
35 Taxes on pollution	1 394	2 184	1 958	1 939	1 773	1 484	893	1 505
36 Under-compensation of VAT (flat rate system)	320	320	320	320	320	320	320	320
37 Other taxes on production n.e.c.	2 962	3 078	2 973	3 002	2 673	2 769	2 775	2 765
38 Current taxes on income and wealth	306 214	326 609	340 614	353 383	372 197	397 074	421 520	445 239
39 Taxes on income	292 155	312 554	326 254	338 416	357 131	382 032	406 377	429 996
40 Taxes on individual or household income including holding gains	221 188	237 946	252 728	261 411	275 220	288 010	307 247	323 363
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	64 206	69 284	67 188	68 858	71 363	83 166	88 654	96 342
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.	6 761	5 324	6 338	8 147	10 548	10 856	10 476	10 291
50 Other current taxes	14 059	14 055	14 360	14 967	15 066	15 042	15 143	15 243
51 Current taxes on capital	-5	-1	-1	0	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	6 777	6 760	6 795	6 813	7 042	7 160	7 167	7 253
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	7 287	7 296	7 566	8 154	8 024	7 882	7 976	7 990
57 Capital taxes	4 245	4 305	4 632	5 452	6 290	7 006	6 114	6 812
58 Taxes on capital transfers	4 245	4 305	4 632	5 452	6 290	7 006	6 114	6 812
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	409 646	421 653	431 861	448 235	466 623	488 210	512 451	534 516
62 Employers' actual social contributions	171 548	177 261	181 782	188 877	196 679	204 576	214 134	223 806
63 Compulsory	171 548	177 261	181 782	188 877	196 679	204 576	214 134	223 806
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	238 098	244 392	250 079	259 358	269 944	283 634	298 317	310 710
66 Compulsory	232 653	239 049	244 727	253 633	263 876	277 159	291 248	303 295
<i>of which:</i>								
67 Employees	162 360	167 683	171 657	178 935	186 305	196 612	206 813	216 745
68 Self- and non-employed persons	64 405 e	64 055 e	65 672 e	67 231 e	..	..	..	..
69 Voluntary	5 445	5 343	5 352	5 725	6 068	6 475	7 069	7 415
70 Imputed social contributions	32 974	32 931	33 506	34 108	34 543	36 080	37 014	38 031
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

GERMANY

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

Million EUR

	2011	2012	2013	2014	2015	2016	2017	2018
II.2 CENTRAL GOVERNMENT								
1 Total receipts	316 084	325 854	333 469	343 182	352 892	360 713	379 454	392 224
2 Total tax receipts and actual social contributions	309 258	319 087	326 440	336 144	346 026	353 334	372 264	384 800
3 Total tax receipts	309 258	319 087	326 440	336 144	346 026	353 334	372 264	384 800
4 Taxes on production and imports	184 311	185 416	186 816	191 092	193 348	190 738	199 052	201 616
5 Taxes on products	180 065	180 212	181 994	186 297	188 995	186 584	195 471	197 390
6 Other taxes on production	4 246	5 204	4 822	4 795	4 353	4 154	3 581	4 226
7 Current taxes on income and wealth	124 947	133 671	139 624	145 052	152 678	162 596	173 212	183 184
8 Taxes on income	118 461	127 212	133 138	138 557	145 968	155 783	166 403	176 300
9 Other current taxes	6 486	6 459	6 486	6 495	6 710	6 813	6 809	6 884
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	6 826	6 767	7 029	7 038	6 866	7 379	7 190	7 424
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	240 857	252 604	261 790	272 611	288 330	310 031	320 617	338 393
2 Total tax receipts and actual social contributions	219 498	231 172	240 175	250 443	265 734	286 685	296 513	313 458
3 Total tax receipts	219 498	231 172	240 175	250 443	265 734	286 685	296 513	313 458
4 Taxes on production and imports	96 882	100 720	103 335	107 147	115 053	125 845	126 616	133 175
5 Taxes on products	93 198	97 018	99 553	103 304	111 160	121 842	122 601	129 156
6 Other taxes on production	3 684	3 702	3 782	3 843	3 893	4 003	4 015	4 019
7 Current taxes on income and wealth	118 371	126 147	132 208	137 844	144 391	153 834	163 783	173 471
8 Taxes on income	111 642	119 417	125 197	130 268	136 958	146 571	156 463	166 146
9 Other current taxes	6 729	6 730	7 011	7 576	7 433	7 263	7 320	7 325
10 Capital taxes	4 245	4 305	4 632	5 452	6 290	7 006	6 114	6 812
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	21 359	21 432	21 615	22 168	22 596	23 346	24 104	24 935
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	80 757	85 000	87 583	89 727	95 795	102 097	107 546	113 113
2 Total tax receipts and actual social contributions	77 438	81 843	84 321	86 427	92 427	98 574	103 892	109 463
3 Total tax receipts	77 438	81 843	84 321	86 427	92 427	98 574	103 892	109 463
4 Taxes on production and imports	14 542	15 052	15 539	15 940	17 299	17 930	19 367	20 879
5 Taxes on products	4 031	4 219	4 364	4 537	5 311	5 548	6 689	7 989
6 Other taxes on production	10 511	10 833	11 175	11 403	11 988	12 382	12 678	12 890
7 Current taxes on income and wealth	62 896	66 791	68 782	70 487	75 128	80 644	84 525	88 584
8 Taxes on income	62 052	65 925	67 919	69 591	74 205	79 678	83 511	87 550
9 Other current taxes	844	866	863	896	923	966	1 014	1 034
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	3 319	3 157	3 262	3 300	3 368	3 523	3 654	3 650
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	411 116	423 228	433 461	449 837	468 336	490 042	514 517	536 538
2 Total tax receipts and actual social contributions	409 646	421 653	431 861	448 235	466 623	488 210	512 451	534 516
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	409 646	421 653	431 861	448 235	466 623	488 210	512 451	534 516
12 Imputed social contributions	1 470	1 575	1 600	1 602	1 713	1 832	2 066	2 022
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/4c62>.

Source: Statistisches Bundesamt (Destatis) via Eurostat.