

# GERMANY

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>1 086 686</b>	<b>1 116 303</b>	<b>1 155 357</b>	<b>1 206 259</b>	<b>1 263 479</b>	<b>1 322 617</b>	<b>1 380 606</b>	<b>1 431 589</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>1 053 755</b>	<b>1 082 797</b>	<b>1 121 249</b>	<b>1 171 717</b>	<b>1 227 399</b>	<b>1 285 581</b>	<b>1 342 425</b>	<b>1 391 526</b>
<b>3 Total tax receipts</b>	<b>632 102</b>	<b>650 936</b>	<b>673 014</b>	<b>705 094</b>	<b>739 189</b>	<b>773 130</b>	<b>808 013</b>	<b>834 071</b>
<b>4 Taxes on production and imports</b>	<b>301 188</b>	<b>305 690</b>	<b>314 179</b>	<b>327 044</b>	<b>335 128</b>	<b>345 864</b>	<b>356 517</b>	<b>369 679</b>
<b>5 Taxes on products</b>	<b>281 449</b>	<b>285 911</b>	<b>294 138</b>	<b>305 466</b>	<b>313 974</b>	<b>324 902</b>	<b>334 529</b>	<b>345 797</b>
<b>6 Value added type taxes</b>	<b>194 034</b>	<b>197 005</b>	<b>203 081</b>	<b>211 616</b>	<b>218 779</b>	<b>226 697</b>	<b>235 130</b>	<b>244 111</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>17 485</b>	<b>18 222</b>	<b>19 098</b>	<b>18 855</b>	<b>21 050</b>	<b>22 672</b>	<b>24 754</b>	<b>25 220</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	17 485	18 222	19 098	18 855	21 050	22 672	24 754	25 220
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	17 485	18 222	19 098	18 855	21 050	22 672	24 754	25 220
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>69 930</b>	<b>70 684</b>	<b>71 959</b>	<b>74 995</b>	<b>74 145</b>	<b>75 533</b>	<b>74 645</b>	<b>76 466</b>
17 Excise duties and consumption taxes	47 390	46 403	46 008	46 477	43 867	43 838	41 387	40 971
18 Stamp taxes	7 389	8 395	9 339	11 248	12 408	13 139	14 083	15 789
19 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	617	707	762	880	985	1 048	1 071	997
22 Taxes on lotteries, gambling and betting	1 618	1 821	1 845	1 985	2 017	2 070	2 118	2 270
23 Taxes on insurance premiums	11 546	11 979	12 557	12 858	13 263	13 768	14 214	14 661
24 Other taxes on specific services	954	955	988	1 027	1 075	1 117	1 203	1 167
25 General sales or turnover taxes	284	288	284	292	280	288	288	280
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	132	136	176	228	250	265	281	331
<b>29 Other taxes on production</b>	<b>19 739</b>	<b>19 779</b>	<b>20 041</b>	<b>21 578</b>	<b>21 154</b>	<b>20 962</b>	<b>21 988</b>	<b>23 882</b>
30 Taxes on land, buildings or other structures	12 014	12 372	12 613	13 213	13 654	13 968	14 201	14 438
31 Taxes on the use of fixed assets	1 984	2 004	2 007	2 088	2 139	2 166	2 215	2 315
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	159	152	160	159	173	182	182	189
35 Taxes on pollution	2 184	1 958	1 939	1 773	1 483	895	1 504	2 751
36 Under-compensation of VAT (flat rate system)	320	320	320	320	320	320	320	320
37 Other taxes on production n.e.c.	3 078	2 973	3 002	4 025	3 385	3 431	3 566	3 869
<b>38 Current taxes on income and wealth</b>	<b>326 609</b>	<b>340 614</b>	<b>353 383</b>	<b>371 760</b>	<b>397 055</b>	<b>421 152</b>	<b>444 684</b>	<b>457 405</b>
<b>39 Taxes on income</b>	<b>312 554</b>	<b>326 254</b>	<b>338 416</b>	<b>357 046</b>	<b>382 348</b>	<b>406 441</b>	<b>429 892</b>	<b>442 245</b>
40 Taxes on individual or household income including holding gains	237 946	252 728	261 411	275 032	288 059	306 938	322 988	336 877
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	69 284	67 188	68 858	71 466	83 439	88 985	96 596	93 586
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	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	5 324	6 338	8 147	10 548	10 850	10 518	10 308	11 782
<b>50 Other current taxes</b>	<b>14 055</b>	<b>14 360</b>	<b>14 967</b>	<b>14 714</b>	<b>14 707</b>	<b>14 711</b>	<b>14 792</b>	<b>15 160</b>
51 Current taxes on capital	-1	-1	0	0	0	0	0	0
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	6 760	6 795	6 813	7 050	7 161	7 140	7 199	7 433
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	7 296	7 566	8 154	7 664	7 546	7 571	7 593	7 727
<b>57 Capital taxes</b>	<b>4 305</b>	<b>4 632</b>	<b>5 452</b>	<b>6 290</b>	<b>7 006</b>	<b>6 114</b>	<b>6 812</b>	<b>6 987</b>
58 Taxes on capital transfers	4 305	4 632	5 452	6 290	7 006	6 114	6 812	6 987
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>421 653</b>	<b>431 861</b>	<b>448 235</b>	<b>466 623</b>	<b>488 210</b>	<b>512 451</b>	<b>534 412</b>	<b>557 455</b>
62 Employers' actual social contributions	177 261	181 782	188 877	196 679	204 574	214 141	223 593	237 673
63 Compulsory	177 261	181 782	188 877	196 679	204 574	214 141	223 593	237 673
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	244 392	250 079	259 358	269 944	283 636	298 310	310 819	319 782
66 Compulsory	239 049	244 727	253 633	263 876	277 161	291 241	303 377	312 504
<i>of which:</i>								
67 Employees	167 683	171 657	178 935	186 305	196 612	206 813	216 817	220 166
68 Self- and non-employed persons	71 366 e	73 070 e	74 698 e	77 571 e	80 549 e	84 428 e	86 560 e	92 338 e
69 Voluntary	5 343	5 352	5 725	6 068	6 475	7 069	7 442	7 278
<b>70 Imputed social contributions</b>	<b>32 931</b>	<b>33 506</b>	<b>34 108</b>	<b>34 542</b>	<b>36 080</b>	<b>37 036</b>	<b>38 181</b>	<b>40 063</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

# GERMANY

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

Million EUR

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>325 854</b>	<b>333 469</b>	<b>343 182</b>	<b>354 232</b>	<b>361 483</b>	<b>380 215</b>	<b>393 037</b>	<b>403 944</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>319 087</b>	<b>326 440</b>	<b>336 144</b>	<b>347 367</b>	<b>354 104</b>	<b>373 025</b>	<b>385 572</b>	<b>396 135</b>
3 Total tax receipts	319 087	326 440	336 144	347 367	354 104	373 025	385 572	396 135
4 Taxes on production and imports	185 416	186 816	191 092	194 704	191 361	199 799	202 470	207 258
5 Taxes on products	180 212	181 994	186 297	188 995	186 584	195 529	197 384	200 580
6 Other taxes on production	5 204	4 822	4 795	5 709	4 777	4 270	5 086	6 678
7 Current taxes on income and wealth	133 671	139 624	145 052	152 663	162 743	173 226	183 102	188 877
8 Taxes on income	127 212	133 138	138 557	145 945	155 930	166 444	176 271	181 821
9 Other current taxes	6 459	6 486	6 495	6 718	6 813	6 782	6 831	7 056
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	6 767	7 029	7 038	6 865	7 379	7 190	7 465	7 809
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>252 604</b>	<b>261 790</b>	<b>272 611</b>	<b>288 165</b>	<b>310 080</b>	<b>320 613</b>	<b>338 239</b>	<b>352 306</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>231 172</b>	<b>240 175</b>	<b>250 443</b>	<b>265 569</b>	<b>286 734</b>	<b>296 502</b>	<b>313 292</b>	<b>326 057</b>
3 Total tax receipts	231 172	240 175	250 443	265 569	286 734	296 502	313 292	326 057
4 Taxes on production and imports	100 720	103 335	107 147	115 041	125 837	126 696	133 168	140 563
5 Taxes on products	97 018	99 553	103 304	111 160	121 842	122 681	129 156	136 480
6 Other taxes on production	3 702	3 782	3 843	3 881	3 995	4 015	4 012	4 083
7 Current taxes on income and wealth	126 147	132 208	137 844	144 238	153 891	163 692	173 312	178 507
8 Taxes on income	119 417	125 197	130 268	136 930	146 713	156 500	166 110	171 177
9 Other current taxes	6 730	7 011	7 576	7 308	7 178	7 192	7 202	7 330
10 Capital taxes	4 305	4 632	5 452	6 290	7 006	6 114	6 812	6 987
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	21 432	21 615	22 168	22 596	23 346	24 111	24 947	26 249
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>85 000</b>	<b>87 583</b>	<b>89 727</b>	<b>95 526</b>	<b>101 874</b>	<b>107 271</b>	<b>112 890</b>	<b>115 762</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>81 843</b>	<b>84 321</b>	<b>86 427</b>	<b>92 158</b>	<b>98 351</b>	<b>103 603</b>	<b>109 149</b>	<b>111 879</b>
3 Total tax receipts	81 843	84 321	86 427	92 158	98 351	103 603	109 149	111 879
4 Taxes on production and imports	15 052	15 539	15 940	17 299	17 930	19 369	20 879	21 858
5 Taxes on products	4 219	4 364	4 537	5 311	5 548	6 692	7 989	8 737
6 Other taxes on production	10 833	11 175	11 403	11 988	12 382	12 677	12 890	13 121
7 Current taxes on income and wealth	66 791	68 782	70 487	74 859	80 421	84 234	88 270	90 021
8 Taxes on income	65 925	67 919	69 591	74 171	79 705	83 497	87 511	89 247
9 Other current taxes	866	863	896	688	716	737	759	774
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	3 157	3 262	3 300	3 368	3 523	3 668	3 741	3 883
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>423 228</b>	<b>433 461</b>	<b>449 837</b>	<b>468 336</b>	<b>490 042</b>	<b>514 518</b>	<b>536 440</b>	<b>559 577</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>421 653</b>	<b>431 861</b>	<b>448 235</b>	<b>466 623</b>	<b>488 210</b>	<b>512 451</b>	<b>534 412</b>	<b>557 455</b>
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..
11 Actual social contributions	421 653	431 861	448 235	466 623	488 210	512 451	534 412	557 455
12 Imputed social contributions	1 575	1 600	1 602	1 713	1 832	2 067	2 028	2 122
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20210211/f8d0b>.

Source: Statistisches Bundesamt (Destatis) via Eurostat.