

# GERMANY

## Table II. Detailed taxes and social contribution receipts

Million EUR

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>1 155 357</b>	<b>1 206 259</b>	<b>1 263 479</b>	<b>1 322 766</b>	<b>1 380 657</b>	<b>1 432 464 p</b>	<b>1 391 235 p</b>	<b>1 521 247 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>1 121 249</b>	<b>1 171 717</b>	<b>1 227 399</b>	<b>1 285 710</b>	<b>1 342 473</b>	<b>1 392 434 p</b>	<b>1 349 847 p</b>	<b>1 479 084 p</b>
<b>3 Total tax receipts</b>	<b>673 014</b>	<b>705 094</b>	<b>739 189</b>	<b>773 285</b>	<b>808 065</b>	<b>834 268 p</b>	<b>783 138 p</b>	<b>887 557 p</b>
<b>4 Taxes on production and imports</b>	<b>314 179</b>	<b>327 044</b>	<b>335 128</b>	<b>345 768</b>	<b>356 565</b>	<b>369 769 p</b>	<b>345 821 p</b>	<b>392 757 p</b>
<b>5 Taxes on products</b>	<b>294 138</b>	<b>305 466</b>	<b>313 974</b>	<b>324 787</b>	<b>334 562</b>	<b>345 846 p</b>	<b>321 199 p</b>	<b>359 977 p</b>
<b>6 Value added type taxes</b>	<b>203 081</b>	<b>211 616</b>	<b>218 779</b>	<b>226 582</b>	<b>235 130</b>	<b>244 111 p</b>	<b>221 562 p</b>	<b>259 385 p</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>19 098</b>	<b>18 855</b>	<b>21 050</b>	<b>22 675</b>	<b>24 568</b>	<b>25 527 p</b>	<b>25 710 p</b>	<b>26 313 p</b>
8 Import duties	0	0	0	0	0	0 p	0 p	0 p
9 Taxes on imports, excluding VAT and import duties	19 098	18 855	21 050	22 675	24 568	25 527 p	25 710 p	26 313 p
10 Levies on imported agricultural products	0	0	0	0	0	0 p	0 p	0 p
11 Monetary compensatory amounts on imports	0	0	0	0	0	0 p	0 p	0 p
12 Excise duties	19 098	18 855	21 050	22 675	24 568	25 527 p	25 710 p	26 313 p
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>71 959</b>	<b>74 995</b>	<b>74 145</b>	<b>75 530</b>	<b>74 864</b>	<b>76 208 p</b>	<b>73 927 p</b>	<b>74 279 p</b>
17 Excise duties and consumption taxes	46 008	46 477	43 867	43 835	41 573	40 664 p	37 481 p	36 512 p
18 Stamp taxes	9 339	11 248	12 408	13 139	14 083	15 789 p	17 578 p	18 312 p
19 Taxes on financial and capital transactions	0	0	0	0	0	0 p	0 p	0 p
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	762	880	985	1 048	1 071	997 p	746 p	434 p
22 Taxes on lotteries, gambling and betting	1 845	1 985	2 017	2 070	2 151	2 311 p	2 260 p	2 490 p
23 Taxes on insurance premiums	12 557	12 858	13 263	13 768	14 214	14 661 p	15 059 p	15 491 p
24 Other taxes on specific services	988	1 027	1 075	1 117	1 203	1 167 p	349 p	539 p
25 General sales or turnover taxes	284	292	280	288	288	288 p	236 p	236 p
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	176	228	250	265	281	331 p	218 p	265 p
<b>29 Other taxes on production</b>	<b>20 041</b>	<b>21 578</b>	<b>21 154</b>	<b>20 981</b>	<b>22 003</b>	<b>23 923 p</b>	<b>24 622 p</b>	<b>32 780 p</b>
30 Taxes on land, buildings or other structures	12 613	13 213	13 654	13 968	14 201	14 438 p	14 676 p	14 987 p
31 Taxes on the use of fixed assets	2 007	2 088	2 139	2 183	2 235	2 344 p	2 422 p	2 455 p
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	160	159	173	183	184	191 p	179 p	191 p
35 Taxes on pollution	1 939	1 773	1 483	896	1 504	2 751 p	3 083 p	10 462 p
36 Under-compensation of VAT (flat rate system)	320	320	320	320	320	320 p	320 p	320 p
37 Other taxes on production n.e.c.	3 002	4 025	3 385	3 431	3 559	3 879 p	3 942 p	4 365 p
<b>38 Current taxes on income and wealth</b>	<b>353 383</b>	<b>371 760</b>	<b>397 055</b>	<b>421 403</b>	<b>444 688</b>	<b>457 512 p</b>	<b>428 661 p</b>	<b>485 024 p</b>
<b>39 Taxes on income</b>	<b>338 416</b>	<b>357 046</b>	<b>382 348</b>	<b>406 708</b>	<b>429 910</b>	<b>442 439 p</b>	<b>413 500 p</b>	<b>469 447 p</b>
40 Taxes on individual or household income including holding gains	261 411	275 032	288 059	309 946	324 999	338 746 p	327 569 p	347 209 p
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	68 858	71 466	83 439	86 961	94 650	91 909 p	74 993 p	110 195 p
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.	8 147	10 548	10 850	9 801	10 261	11 784 p	10 938 p	12 043 p
<b>50 Other current taxes</b>	<b>14 967</b>	<b>14 714</b>	<b>14 707</b>	<b>14 695</b>	<b>14 778</b>	<b>15 073 p</b>	<b>15 161 p</b>	<b>15 577 p</b>
51 Current taxes on capital	0	0	0	0	0	0 p	0 p	0 p
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	6 813	7 050	7 161	7 123	7 179	7 404 p	7 497 p	7 502 p
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	8 154	7 664	7 546	7 572	7 599	7 669 p	7 664 p	8 075 p
<b>57 Capital taxes</b>	<b>5 452</b>	<b>6 290</b>	<b>7 006</b>	<b>6 114</b>	<b>6 812</b>	<b>6 987 p</b>	<b>8 656 p</b>	<b>9 776 p</b>
58 Taxes on capital transfers	5 452	6 290	7 006	6 114	6 812	6 987 p	8 656 p	9 776 p
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>448 235</b>	<b>466 623</b>	<b>488 210</b>	<b>512 425</b>	<b>534 408</b>	<b>558 166 p</b>	<b>566 709 p</b>	<b>591 527 p</b>
62 Employers' actual social contributions	188 877	196 679	204 574	214 116	223 539	238 357 p	244 784 p	255 123 p
63 Compulsory	188 877	196 679	204 574	214 116	223 539	238 357 p	244 784 p	255 123 p
64 Voluntary	0	0	0	0	0	0 p	0 p	0 p
65 Households' actual social contributions	259 358	269 944	283 636	298 309	310 869	319 809 p	321 925 p	336 404 p
66 Compulsory	253 633	263 876	277 161	291 240	303 379	312 547 p	314 526 p	328 502 p
<i>of which:</i>								
67 Employees	178 935	186 305	196 612	206 813	216 757	220 204 p	217 248 p	229 135 p
68 Self- and non-employed persons	74 698 e	77 571 e	80 549 e	84 427 e	86 622 e	92 343 e	97 278 e	99 367 e
69 Voluntary	5 725	6 068	6 475	7 069	7 490	7 262 p	7 399 p	7 902 p
<b>70 Imputed social contributions</b>	<b>34 108</b>	<b>34 542</b>	<b>36 080</b>	<b>37 056</b>	<b>38 184</b>	<b>40 030 p</b>	<b>41 388 p</b>	<b>42 163 p</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

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>343 182</b>	<b>354 232</b>	<b>361 483</b>	<b>380 271</b>	<b>393 044</b>	<b>404 025 p</b>	<b>367 900 p</b>	<b>412 384 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>336 144</b>	<b>347 367</b>	<b>354 104</b>	<b>373 081</b>	<b>385 579</b>	<b>396 249 p</b>	<b>359 692 p</b>	<b>404 307 p</b>
3 Total tax receipts	336 144	347 367	354 104	373 081	385 579	396 249 p	359 692 p	404 307 p
4 Taxes on production and imports	191 092	194 704	191 361	199 759	202 490	207 309 p	180 381 p	210 322 p
5 Taxes on products	186 297	188 995	186 584	195 471	197 384	200 588 p	173 198 p	195 487 p
6 Other taxes on production	4 795	5 709	4 777	4 288	5 106	6 721 p	7 183 p	14 835 p
7 Current taxes on income and wealth	145 052	152 663	162 743	173 322	183 089	188 940 p	179 311 p	193 985 p
8 Taxes on income	138 557	145 945	155 930	166 557	176 278	181 913 p	172 204 p	186 892 p
9 Other current taxes	6 495	6 718	6 813	6 765	6 811	7 027 p	7 107 p	7 093 p
10 Capital taxes	0	0	0	0	0	0 p	0 p	0 p
11 Actual social contributions	0	0	0	0	0	0 p	0 p	0 p
12 Imputed social contributions	7 038	6 865	7 379	7 190	7 465	7 776 p	8 208 p	8 077 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.3 STATE GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>272 611</b>	<b>288 165</b>	<b>310 080</b>	<b>320 677</b>	<b>338 291</b>	<b>352 373 p</b>	<b>347 120 p</b>	<b>391 185 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>250 443</b>	<b>265 569</b>	<b>286 734</b>	<b>296 562</b>	<b>313 336</b>	<b>326 137 p</b>	<b>320 066 p</b>	<b>363 352 p</b>
3 Total tax receipts	250 443	265 569	286 734	296 562	313 336	326 137 p	320 066 p	363 352 p
4 Taxes on production and imports	107 147	115 041	125 837	126 642	133 194	140 600 p	142 852 p	159 474 p
5 Taxes on products	103 304	111 160	121 842	122 627	129 189	136 521 p	138 747 p	155 166 p
6 Other taxes on production	3 843	3 881	3 995	4 015	4 005	4 079 p	4 105 p	4 308 p
7 Current taxes on income and wealth	137 844	144 238	153 891	163 806	173 330	178 550 p	168 558 p	194 102 p
8 Taxes on income	130 268	136 930	146 713	156 614	166 119	171 281 p	161 264 p	186 428 p
9 Other current taxes	7 576	7 308	7 178	7 192	7 211	7 269 p	7 294 p	7 674 p
10 Capital taxes	5 452	6 290	7 006	6 114	6 812	6 987 p	8 656 p	9 776 p
11 Actual social contributions	0	0	0	0	0	0 p	0 p	0 p
12 Imputed social contributions	22 168	22 596	23 346	24 115	24 955	26 236 p	27 054 p	27 833 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>89 727</b>	<b>95 526</b>	<b>101 874</b>	<b>107 326</b>	<b>112 887</b>	<b>115 777 p</b>	<b>107 396 p</b>	<b>123 984 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>86 427</b>	<b>92 158</b>	<b>98 351</b>	<b>103 642</b>	<b>109 150</b>	<b>111 882 p</b>	<b>103 380 p</b>	<b>119 898 p</b>
3 Total tax receipts	86 427	92 158	98 351	103 642	109 150	111 882 p	103 380 p	119 898 p
4 Taxes on production and imports	15 940	17 299	17 930	19 367	20 881	21 860 p	22 588 p	22 961 p
5 Taxes on products	4 537	5 311	5 548	6 689	7 989	8 737 p	9 254 p	9 324 p
6 Other taxes on production	11 403	11 988	12 382	12 678	12 892	13 123 p	13 334 p	13 637 p
7 Current taxes on income and wealth	70 487	74 859	80 421	84 275	88 269	90 022 p	80 792 p	96 937 p
8 Taxes on income	69 591	74 171	79 705	83 537	87 513	89 245 p	80 032 p	96 127 p
9 Other current taxes	896	688	716	738	756	777 p	760 p	810 p
10 Capital taxes	0	0	0	0	0	0 p	0 p	0 p
11 Actual social contributions	0	0	0	0	0	0 p	0 p	0 p
12 Imputed social contributions	3 300	3 368	3 523	3 684	3 737	3 895 p	4 016 p	4 086 p
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>449 837</b>	<b>468 336</b>	<b>490 042</b>	<b>514 492</b>	<b>536 435</b>	<b>560 289 p</b>	<b>568 819 p</b>	<b>593 694 p</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>448 235</b>	<b>466 623</b>	<b>488 210</b>	<b>512 425</b>	<b>534 408</b>	<b>558 166 p</b>	<b>566 709 p</b>	<b>591 527 p</b>
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	448 235	466 623	488 210	512 425	534 408	558 166 p	566 709 p	591 527 p
12 Imputed social contributions	1 602	1 713	1 832	2 067	2 027	2 123 p	2 110 p	2 167 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/8147>.

Source: Statistisches Bundesamt (Destatis) via Eurostat.