

GERMANY

Table II. Detailed taxes and social contribution receipts

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.1 GENERAL GOVERNMENT								
1 Total receipts	1 116 303	1 155 357	1 206 259	1 263 479	1 322 766	1 380 797 p	1 432 633 p	1 390 020 p
2 Total tax receipts and actual social contributions	1 082 797	1 121 249	1 171 717	1 227 399	1 285 710	1 342 616 p	1 392 580 p	1 348 606 p
3 Total tax receipts	650 936	673 014	705 094	739 189	773 285	808 208 p	834 412 p	782 072 p
4 Taxes on production and imports	305 690	314 179	327 044	335 128	345 768	356 560 p	369 724 p	345 853 p
5 Taxes on products	285 911	294 138	305 466	313 974	324 787	334 562 p	345 805 p	321 251 p
6 Value added type taxes	197 005	203 081	211 616	218 779	226 582	235 130 p	244 111 p	221 562 p
7 Taxes and duties on imports, excluding VAT	18 222	19 098	18 855	21 050	22 675	24 754 p	25 220 p	25 828 p
8 Import duties	0	0	0	0	0	0 p	0 p	0 p
9 Taxes on imports, excluding VAT and import duties	18 222	19 098	18 855	21 050	22 675	24 754 p	25 220 p	25 828 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	18 222	19 098	18 855	21 050	22 675	24 754 p	25 220 p	25 828 p
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	70 684	71 959	74 995	74 145	75 530	74 678 p	76 474 p	73 861 p
17 Excise duties and consumption taxes	46 403	46 008	46 477	43 867	43 835	41 387 p	40 971 p	37 363 p
18 Stamp taxes	8 395	9 339	11 248	12 408	13 139	14 083 p	15 789 p	17 578 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	707	762	880	985	1 048	1 071 p	997 p	746 p
22 Taxes on lotteries, gambling and betting	1 821	1 845	1 985	2 017	2 070	2 151 p	2 270 p	2 260 p
23 Taxes on insurance premiums	11 979	12 557	12 858	13 263	13 768	14 214 p	14 661 p	15 059 p
24 Other taxes on specific services	955	988	1 027	1 075	1 117	1 203 p	1 167 p	349 p
25 General sales or turnover taxes	288	284	292	280	288	288 p	288 p	288 p
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	136	176	228	250	265	281 p	331 p	218 p
29 Other taxes on production	19 779	20 041	21 578	21 154	20 981	21 998 p	23 919 p	24 602 p
30 Taxes on land, buildings or other structures	12 372	12 613	13 213	13 654	13 968	14 201 p	14 438 p	14 676 p
31 Taxes on the use of fixed assets	2 004	2 007	2 088	2 139	2 183	2 235 p	2 344 p	2 385 p
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	152	160	159	173	183	184 p	191 p	179 p
35 Taxes on pollution	1 958	1 939	1 773	1 483	896	1 504 p	2 751 p	3 083 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.	2 973	3 002	4 025	3 385	3 431	3 554 p	3 875 p	3 959 p
38 Current taxes on income and wealth	340 614	353 383	371 760	397 055	421 403	444 836 p	457 701 p	427 563 p
39 Taxes on income	326 254	338 416	357 046	382 348	406 708	430 062 p	442 647 p	412 256 p
40 Taxes on individual or household income including holding gains	252 728	261 411	275 032	288 059	309 946	325 654 p	339 570 p	326 979 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	67 188	68 858	71 466	83 439	86 961	94 148 p	91 298 p	74 365 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.	6 338	8 147	10 548	10 850	9 801	10 260 p	11 779 p	10 912 p
50 Other current taxes	14 360	14 967	14 714	14 707	14 695	14 774 p	15 054 p	15 307 p
51 Current taxes on capital	-1	0	0	0	0	0 p	0 p	0 p
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	6 795	6 813	7 050	7 161	7 123	7 179 p	7 404 p	7 534 p
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	7 566	8 154	7 664	7 546	7 572	7 595 p	7 650 p	7 773 p
57 Capital taxes	4 632	5 452	6 290	7 006	6 114	6 812 p	6 987 p	8 656 p
58 Taxes on capital transfers	4 632	5 452	6 290	7 006	6 114	6 812 p	6 987 p	8 656 p
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	431 861	448 235	466 623	488 210	512 425	534 408 p	558 168 p	566 534 p
62 Employers' actual social contributions	181 782	188 877	196 679	204 574	214 116	223 539 p	238 358 p	244 692 p
63 Compulsory	181 782	188 877	196 679	204 574	214 116	223 539 p	238 358 p	244 692 p
64 Voluntary	0	0	0	0	0	0 p	0 p	0 p
65 Households' actual social contributions	250 079	259 358	269 944	283 636	298 309	310 869 p	319 810 p	321 842 p
66 Compulsory	244 727	253 633	263 876	277 161	291 240	303 379 p	312 548 p	314 464 p
<i>of which:</i>								
67 <i>Employees</i>	171 657	178 935	186 305	196 612	206 813	216 757 p	220 204 p	217 235 p
68 <i>Self- and non-employed persons</i>	73 070 e	74 698 e	77 571 e	80 549 e	84 427 e	86 622 e	92 344 e	97 229 e
69 Voluntary	5 352	5 725	6 068	6 475	7 069	7 490 p	7 262 p	7 378 p
70 Imputed social contributions	33 506	34 108	34 542	36 080	37 056	38 181 p	40 053 p	41 414 p
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

GERMANY

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

Million EUR

	2013	2014	2015	2016	2017	2018	2019	2020
II.2 CENTRAL GOVERNMENT								
1 Total receipts	333 469	343 182	354 232	361 483	380 271	393 108 p	404 111 p	367 419 p
2 Total tax receipts and actual social contributions	326 440	336 144	347 367	354 104	373 081	385 643 p	396 338 p	359 218 p
3 Total tax receipts	326 440	336 144	347 367	354 104	373 081	385 643 p	396 338 p	359 218 p
4 Taxes on production and imports	186 816	191 092	194 704	191 361	199 759	202 490 p	207 309 p	180 397 p
5 Taxes on products	181 994	186 297	188 995	186 584	195 471	197 384 p	200 588 p	173 251 p
6 Other taxes on production	4 822	4 795	5 709	4 777	4 288	5 106 p	6 721 p	7 146 p
7 Current taxes on income and wealth	139 624	145 052	152 663	162 743	173 322	183 153 p	189 029 p	178 821 p
8 Taxes on income	133 138	138 557	145 945	155 930	166 557	176 342 p	182 002 p	171 677 p
9 Other current taxes	6 486	6 495	6 718	6 813	6 765	6 811 p	7 027 p	7 144 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	7 029	7 038	6 865	7 379	7 190	7 465 p	7 773 p	8 201 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	261 790	272 611	288 165	310 080	320 677	338 343 p	352 388 p	346 756 p
2 Total tax receipts and actual social contributions	240 175	250 443	265 569	286 734	296 562	313 388 p	326 158 p	319 665 p
3 Total tax receipts	240 175	250 443	265 569	286 734	296 562	313 388 p	326 158 p	319 665 p
4 Taxes on production and imports	103 335	107 147	115 041	125 837	126 642	133 189 p	140 555 p	142 870 p
5 Taxes on products	99 553	103 304	111 160	121 842	122 627	129 189 p	136 480 p	138 748 p
6 Other taxes on production	3 782	3 843	3 881	3 995	4 015	4 000 p	4 075 p	4 122 p
7 Current taxes on income and wealth	132 208	137 844	144 238	153 891	163 806	173 387 p	178 616 p	168 139 p
8 Taxes on income	125 197	130 268	136 930	146 713	156 614	166 180 p	171 367 p	160 735 p
9 Other current taxes	7 011	7 576	7 308	7 178	7 192	7 207 p	7 249 p	7 404 p
10 Capital taxes	4 632	5 452	6 290	7 006	6 114	6 812 p	6 987 p	8 656 p
11 Actual social contributions	0	0	0	0	0	0 p	0 p	0 p
12 Imputed social contributions	21 615	22 168	22 596	23 346	24 115	24 955 p	26 230 p	27 091 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	87 583	89 727	95 526	101 874	107 326	112 911 p	115 843 p	107 203 p
2 Total tax receipts and actual social contributions	84 321	86 427	92 158	98 351	103 642	109 177 p	111 916 p	103 189 p
3 Total tax receipts	84 321	86 427	92 158	98 351	103 642	109 177 p	111 916 p	103 189 p
4 Taxes on production and imports	15 539	15 940	17 299	17 930	19 367	20 881 p	21 860 p	22 586 p
5 Taxes on products	4 364	4 537	5 311	5 548	6 689	7 989 p	8 737 p	9 252 p
6 Other taxes on production	11 175	11 403	11 988	12 382	12 678	12 892 p	13 123 p	13 334 p
7 Current taxes on income and wealth	68 782	70 487	74 859	80 421	84 275	88 296 p	90 056 p	80 603 p
8 Taxes on income	67 919	69 591	74 171	79 705	83 537	87 540 p	89 278 p	79 844 p
9 Other current taxes	863	896	688	716	738	756 p	778 p	759 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	3 262	3 300	3 368	3 523	3 684	3 734 p	3 927 p	4 014 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	433 461	449 837	468 336	490 042	514 492	536 435 p	560 291 p	568 642 p
2 Total tax receipts and actual social contributions	431 861	448 235	466 623	488 210	512 425	534 408 p	558 168 p	566 534 p
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	431 861	448 235	466 623	488 210	512 425	534 408 p	558 168 p	566 534 p
12 Imputed social contributions	1 600	1 602	1 713	1 832	2 067	2 027 p	2 123 p	2 108 p
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/8608>.

Source: Statistisches Bundesamt (Destatis) via Eurostat.