

# KOREA

## Table II. Detailed taxes and social contribution receipts

Billion KRW

	2011	2012	2013	2014	2015	2016	2017	2018
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	..	..	369 433	388 919	417 861	455 338	490 167	532 961
<b>2 Total tax receipts and actual social contributions</b>	341 862	361 775	369 433	388 919	417 861	455 338	490 167	532 961
<b>3 Total tax receipts</b>	249 287	258 649	260 176	270 524	291 192	320 696	348 269	380 885
<b>4 Taxes on production and imports</b>	141 998	145 914	146 297	153 012	164 260	176 136	186 723	195 392
<b>5 Taxes on products</b>	124 978	128 754	128 587	133 558	142 969	154 027	163 211	170 131
<b>6 Value added type taxes</b>	..	..	..	..	..	..	..	..
<b>7 Taxes and duties on imports, excluding VAT</b>	..	..	..	..	..	..	..	..
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
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>	..	..	..	..	..	..	..	..
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	..	..	..	..	..	..	..	..
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
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.	..	..	..	..	..	..	..	..
<b>29 Other taxes on production</b>	17 020	17 160	17 710	19 454	21 291	22 109	23 512	25 261
30 Taxes on land, buildings or other structures	..	..	..	..	..	..	..	..
31 Taxes on the use of fixed assets	..	..	..	..	..	..	..	..
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	..	..	..	..	..	..	..	..
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	..	..	..	..	..	..	..	..
<b>38 Current taxes on income and wealth</b>	103 872	107 734	109 278	112 406	122 216	139 117	154 426	177 770
<b>39 Taxes on income</b>	89 245	92 885	94 057	97 302	104 691	120 780	134 653	155 573
40 Taxes on individual or household income including holding gains	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..
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.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	14 627	14 849	15 221	15 105	17 525	18 337	19 773	22 197
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	..	..	..	..	..	..	..	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
<b>57 Capital taxes</b>	3 417	5 001	4 601	5 106	4 716	5 444	7 120	7 722
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	92 576	103 126	109 257	118 395	126 669	134 642	141 898	152 076
62 Employers' actual social contributions	39 994	45 373	48 047	52 314	55 603	59 510	62 864	67 566
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	48 447	53 175	56 108	60 296	64 550	69 302	73 165	77 719
66 Compulsory	..	..	..	..	..	..	..	..
<i>of which:</i>								
67 Employees	..	..	..	..	..	..	..	..
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
<b>70 Imputed social contributions</b>	..	..	..	..	..	..	..	..
71 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

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

Billion KRW

	2011	2012	2013	2014	2015	2016	2017	2018
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	..	..	..	..	..	..	..	..
<b>2 Total tax receipts and actual social contributions</b>	<b>197 836 e</b>	<b>205 498 e</b>	<b>207 629 e</b>	<b>210 290 e</b>	<b>221 795 e</b>	<b>246 796 e</b>	<b>269 440 e</b>	<b>298 017 e</b>
3 Total tax receipts	195 277	202 733	204 571	206 950	218 165	243 395	266 063	294 388
4 Taxes on production and imports	101 733	104 154	105 234	104 069	108 358	116 664	123 858	130 596
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	90 127	93 579	94 736	97 775	105 090	121 287	135 085	156 070
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	3 417	5 001	4 601	5 106	4 716	5 444	7 120	7 722
11 Actual social contributions	2 559 e	2 765 e	3 059 e	3 340 e	3 630 e	3 401 e	3 377 e	3 629 e
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	..	..	..	..	..	..	..	..
<b>2 Total tax receipts and actual social contributions</b>	<b>55 561 e</b>	<b>57 703 e</b>	<b>57 623 e</b>	<b>65 991 e</b>	<b>75 903 e</b>	<b>79 720 e</b>	<b>84 687 e</b>	<b>89 646 e</b>
3 Total tax receipts	54 010	55 916	55 606	63 574	73 028	77 301	82 207	86 496
4 Taxes on production and imports	40 265	41 761	41 063	48 943	55 902	59 471	62 866	64 796
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	13 745	14 155	14 543	14 632	17 126	17 829	19 341	21 700
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	1 551 e	1 787 e	2 017 e	2 417 e	2 875 e	2 419 e	2 481 e	3 149 e
12 Imputed social contributions	..	..	..	..	..	..	..	..
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>2 Total tax receipts and actual social contributions</b>	<b>88 465 e</b>	<b>98 573 e</b>	<b>104 181 e</b>	<b>112 638 e</b>	<b>120 164 e</b>	<b>128 823 e</b>	<b>136 041 e</b>	<b>145 298 e</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	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	88 465 e	98 573 e	104 181 e	112 638 e	120 164 e	128 823 e	136 041 e	145 298 e
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/ece3>.

Source: Bank of Korea (BOK).