

KOREA

Table II. Detailed taxes and social contribution receipts

Billion KRW

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	388 919 e	417 861 e	455 338 e	490 167 e	534 970 e	552 665 e	574 142 e	652 851 e
2 Total tax receipts and actual social contributions	388 919	417 861	455 338	490 167	534 970	552 601	..	..
3 Total tax receipts	270 524	291 192	320 696	348 269	380 956	384 982	392 639	458 296
4 Taxes on production and imports	153 012	164 260	176 136	186 723	194 183	196 974	207 468	227 206
5 Taxes on products	133 558	142 969	154 027	163 211	168 888	168 639	175 969	190 226
6 Value added type taxes	..	..	..	..	..	..	..	..
7 Taxes and duties on imports, excluding VAT	..	..	..	..	..	..	..	..
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	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	..	..	..	..	..	..	..	..
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.	..	..	..	..	..	..	..	..
29 Other taxes on production	19 454	21 291	22 109	23 512	25 295	28 334	31 500	36 980
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.	..	..	..	..	..	..	..	..
38 Current taxes on income and wealth	112 406	122 216	139 117	154 426	179 189	179 391	175 502	217 107
39 Taxes on income	97 302	104 691	120 780	134 653	157 010	156 317	153 029	191 144
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.	..	..	..	..	..	..	..	..
50 Other current taxes	15 105	17 525	18 337	19 773	22 178	23 074	22 473	25 963
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.	..	..	..	..	..	..	..	..
57 Capital taxes	5 106	4 716	5 444	7 120	7 585	8 618	9 668	13 983
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	118 395	126 669	134 642	141 898	154 014	167 619	..	..
62 Employers' actual social contributions	52 314	55 603	59 510	62 864	67 872	73 794	78 411	83 928
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	60 296	64 550	69 302	73 165	80 199	87 658	96 633	103 888
66 Compulsory	..	..	..	..	..	..	..	..
<i>of which:</i>								
67 Employees	..	..	..	..	..	..	..	..
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	..	..	..	..	..	..
70 Imputed social contributions	..	..	..	..	..	..	..	..
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

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	210 290 e	221 795 e	246 796 e	269 440 e	298 298 e	296 051 e	292 083 e	348 875 e
2 Total tax receipts and actual social contributions	210 290 e	221 795 e	246 796 e	269 440 e	298 298 e	296 051 e	292 083 e	348 875 e
3 Total tax receipts	206 950	218 165	243 395	266 063	294 911	292 515	288 416	345 031
4 Taxes on production and imports	104 069	108 358	116 664	123 858	129 756	127 004	125 086	139 003
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	97 775	105 090	121 287	135 085	157 570	156 894	153 662	192 045
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	5 106	4 716	5 444	7 120	7 585	8 618	9 668	13 983
11 Actual social contributions	3 340 e	3 630 e	3 401 e	3 377 e	3 388 e	3 536 e	3 667 e	3 844 e
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	65 991 e	75 903 e	79 720 e	84 687 e	88 588 e	95 148 e	107 000 e	116 145 e
2 Total tax receipts and actual social contributions	65 991 e	75 903 e	79 720 e	84 687 e	88 588 e	95 148 e	107 000 e	116 145 e
3 Total tax receipts	63 574	73 028	77 301	82 207	86 045	92 467	104 222	113 265
4 Taxes on production and imports	48 943	55 902	59 471	62 866	64 426	69 970	82 382	88 203
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	14 632	17 126	17 829	19 341	21 619	22 497	21 840	25 063
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	2 417 e	2 875 e	2 419 e	2 481 e	2 543 e	2 681 e	2 778 e	2 880 e
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	112 638 e	120 164 e	128 823 e	136 041 e	148 084 e	161 466 e	175 059 e	187 831 e
2 Total tax receipts and actual social contributions	112 638 e	120 164 e	128 823 e	136 041 e	148 084 e	161 466 e	175 059 e	187 831 e
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	112 638 e	120 164 e	128 823 e	136 041 e	148 084 e	161 466 e	175 059 e	187 831 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/navo14/20230523/7145>.

Source: Bank of Korea (BOK).