

KOREA

Table II. Detailed taxes and social contribution receipts

Billion KRW

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	..	315 502	342 464	362 416	..	..	..	..
2 Total tax receipts and actual social contributions
3 Total tax receipts	210 887	230 807	249 287	258 649	260 176	270 524	291 192	319 051
4 Taxes on production and imports	122 907	137 470	140 963	145 398	146 075	152 559	163 707	176 017
5 Taxes on products	110 305	123 664	126 306	130 018	130 246	135 685	145 258	156 557
6 Value added type taxes	..	52 790	55 784	59 546	..	..	..	..
7 Taxes and duties on imports, excluding VAT	..	16 470	17 396	15 806	..	..	..	..
8 Import duties	..	10 844	11 117	9 462	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	..	5 626	6 279	6 343	..	..	..	..
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	..	54 404	53 126	54 666	..	..	..	..
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	12 601	13 806	14 657	15 380	15 828	16 874	18 450	19 460
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	85 280	89 346	104 000	108 250	109 501	112 859	122 769	138 031
39 Taxes on income	72 594	76 546	89 245	92 885	94 057	97 302	104 691	119 388
40 Taxes on individual or household income including holding gains	..	38 828	43 830	47 351	..	..	..	..
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	..	37 718	45 414	45 534	..	..	..	..
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	12 686	12 799	14 756	15 366	15 444	15 557	18 078	18 643
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	2 700	3 991	4 324	5 001	4 601	5 106	4 716	5 003
58 Taxes on capital transfers	..	3 991	4 324	5 001	..	..	..	..
59 Capital levies
60 Other capital taxes n.e.c.
61 Actual social contributions	..	84 695	93 177	103 767	..	..	..	..
62 Employers' actual social contributions	34 750	37 228	40 432	44 921	48 079	52 566	55 800	59 240
63 Compulsory
64 Voluntary
65 Employees' actual social contributions
66 Compulsory
67 Voluntary
68 Social contributions by self- and non-employed persons
69 Compulsory
70 Voluntary
71 Imputed social contributions
72 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

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	..	182 864	198 365	206 205	..	..	..	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	164 939	179 987	195 278	202 733	204 571	206 950	218 165	241 930
4 Taxes on production and imports	87 997	97 869	99 864	103 120	104 180	102 919	107 003	115 812
5 Taxes on products	..	96 076	97 988	101 123	..	..	..	..
6 Other taxes on production	..	1 793	1 876	1 997	..	..	..	..
7 Current taxes on income and wealth	74 241	78 128	91 090	94 612	95 790	98 925	106 445	121 115
8 Taxes on income	..	76 546	89 245	92 885	..	..	..	..
9 Other current taxes	..	1 582	1 845	1 728	..	..	..	..
10 Capital taxes	2 700	3 991	4 324	5 001	4 601	5 106	4 716	5 003
11 Actual social contributions	..	2 876	3 088	3 472	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	..	51 508	54 727	56 661	..	..	..	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	45 949	50 819	54 010	55 916	55 606	63 574	73 028	77 121
4 Taxes on production and imports	34 910	39 601	41 099	42 278	41 895	49 640	56 704	60 205
5 Taxes on products	..	27 588	28 318	28 895	..	..	..	..
6 Other taxes on production	..	12 013	12 781	13 383	..	..	..	..
7 Current taxes on income and wealth	11 039	11 218	12 911	13 638	13 711	13 934	16 324	16 916
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	11 218	12 911	13 638	..	..	..	..
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	..	689	717	746	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	..	81 130	89 371	99 549	..	..	..	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
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	..	0	0	0	..	..	..	..
6 Other taxes on production	..	0	0	0	..	..	..	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	0	0	0	..	..	..	..
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	..	81 130	89 371	99 549	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/4fba2>.

Source: Bank of Korea (BOK).