

# LUXEMBOURG

## 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>19 382</b>	<b>19 552</b>	<b>20 624</b>	<b>22 050</b>	<b>24 399</b>	<b>25 422</b>	<b>25 433</b>	<b>28 533</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>18 754</b>	<b>18 883</b>	<b>19 921</b>	<b>21 303</b>	<b>23 628</b>	<b>24 618</b>	<b>24 595</b>	<b>27 642</b>
<b>3 Total tax receipts</b>	<b>13 428</b>	<b>13 298</b>	<b>14 144</b>	<b>15 133</b>	<b>17 101</b>	<b>17 710</b>	<b>17 336</b>	<b>19 942</b>
<b>4 Taxes on production and imports</b>	<b>6 558</b>	<b>5 769</b>	<b>6 048</b>	<b>6 482</b>	<b>6 877</b>	<b>7 085</b>	<b>7 039</b>	<b>8 369</b>
<b>5 Taxes on products</b>	<b>5 688</b>	<b>4 767</b>	<b>4 993</b>	<b>5 341</b>	<b>5 689</b>	<b>5 892</b>	<b>5 838</b>	<b>6 876</b>
<b>6 Value added type taxes</b>	<b>3 770</b>	<b>3 015</b>	<b>3 148</b>	<b>3 382</b>	<b>3 534</b>	<b>3 685</b>	<b>3 741</b>	<b>4 344</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>1 487</b>	<b>1 298</b>	<b>1 338</b>	<b>1 385</b>	<b>1 477</b>	<b>1 595</b>	<b>1 437</b>	<b>1 706</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	1 487	1 298	1 338	1 385	1 477	1 595	1 437	1 706
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	1 487	1 298	1 338	1 385	1 477	1 595	1 437	1 706
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>432</b>	<b>454</b>	<b>508</b>	<b>574</b>	<b>678</b>	<b>612</b>	<b>659</b>	<b>826</b>
17 Excise duties and consumption taxes	77	76	76	64	79	80	78	82
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	263	277	321	394	482	407	475	609
20 Car registration taxes	9	8	8	9	9	10	9	9
21 Taxes on entertainment	2	2	2	2	1	1	0	0
22 Taxes on lotteries, gambling and betting	19	19	18	19	20	22	12	21
23 Taxes on insurance premiums	45	46	49	65	59	65	67	78
24 Other taxes on specific services	5	5	6	5	6	7	4	6
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	13	22	27	17	21	20	13	20
<b>29 Other taxes on production</b>	<b>870</b>	<b>1 002</b>	<b>1 054</b>	<b>1 141</b>	<b>1 188</b>	<b>1 193</b>	<b>1 202</b>	<b>1 493</b>
30 Taxes on land, buildings or other structures	31	33	33	35	35	35	36	37
31 Taxes on the use of fixed assets	29	29	28	28	28	28	28	28
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	0	0	0	0	0	0	0	0
35 Taxes on pollution	5	7	5	7	18	10	14	17
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	804	934	988	1 072	1 107	1 120	1 124	1 410
<b>38 Current taxes on income and wealth</b>	<b>6 797</b>	<b>7 455</b>	<b>8 011</b>	<b>8 540</b>	<b>10 134</b>	<b>10 511</b>	<b>10 212</b>	<b>11 455</b>
<b>39 Taxes on income</b>	<b>6 467</b>	<b>7 011</b>	<b>7 443</b>	<b>7 958</b>	<b>9 391</b>	<b>9 678</b>	<b>9 370</b>	<b>10 596</b>
40 Taxes on individual or household income including holding gains	4 327	4 716	4 984	5 056	5 599	5 917	6 290	7 318
41 Taxes on individual or household income excl. holding gains	4 327	4 716	4 984	5 056	5 599	5 917	6 290	7 318
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	2 140	2 295	2 459	2 902	3 793	3 761	3 080	3 277
44 Taxes on income or profits of corporations excl. holding gains	2 140	2 295	2 459	2 902	3 793	3 761	3 080	3 277
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	0
<b>50 Other current taxes</b>	<b>330</b>	<b>444</b>	<b>567</b>	<b>582</b>	<b>742</b>	<b>833</b>	<b>842</b>	<b>859</b>
51 Current taxes on capital	277	389	513	525	686	775	784	800
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	0	0	0	0	0	0	0	0
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	52	55	54	57	56	58	58	59
<b>57 Capital taxes</b>	<b>74</b>	<b>74</b>	<b>86</b>	<b>111</b>	<b>91</b>	<b>114</b>	<b>84</b>	<b>118</b>
58 Taxes on capital transfers	74	74	86	111	91	114	84	118
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
<b>61 Actual social contributions</b>	<b>5 326</b>	<b>5 585</b>	<b>5 777</b>	<b>6 171</b>	<b>6 527</b>	<b>6 909</b>	<b>7 259</b>	<b>7 700</b>
62 Employers' actual social contributions	2 218	2 335	2 406	2 564	2 705	2 845	2 954	3 147
63 Compulsory	2 218	2 335	2 406	2 564	2 705	2 845	2 954	3 147
64 Voluntary	0	0	0	0	0	0	0	0
65 Households' actual social contributions	3 108	3 251	3 371	3 607	3 822	4 064	4 305	4 554
66 Compulsory	3 072	3 213	3 330	3 563	3 776	4 016	4 253	4 496
<i>of which:</i>								
67 Employees	2 372	2 498	2 590	2 786	2 969	3 162	3 340	3 530
68 Self- and non-employed persons	700 e	715 e	740 e	777 e	807 e	854 e	913 e	967 e
69 Voluntary	36	38	41	44	46	48	53	57
<b>70 Imputed social contributions</b>	<b>643</b>	<b>669</b>	<b>705</b>	<b>749</b>	<b>776</b>	<b>814</b>	<b>855</b>	<b>891</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	15	1	3	2	6	10	17	0

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## 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>13 582</b>	<b>13 425</b>	<b>14 193</b>	<b>15 146</b>	<b>16 940</b>	<b>17 493</b>	<b>17 325</b>	<b>19 909</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>12 958</b>	<b>12 777</b>	<b>13 510</b>	<b>14 421</b>	<b>16 188</b>	<b>16 704</b>	<b>16 497</b>	<b>19 045</b>
3 Total tax receipts	12 816	12 627	13 359	14 262	16 019	16 523	16 296	18 839
4 Taxes on production and imports	6 498	5 710	5 987	6 420	6 801	7 015	6 975	8 288
5 Taxes on products	5 659	4 741	4 966	5 313	5 648	5 857	5 809	6 833
6 Other taxes on production	838	970	1 021	1 107	1 153	1 158	1 166	1 456
7 Current taxes on income and wealth	6 245	6 843	7 286	7 732	9 127	9 394	9 237	10 432
8 Taxes on income	5 921	6 405	6 725	7 156	8 392	8 568	8 401	9 580
9 Other current taxes	323	438	561	576	736	826	836	852
10 Capital taxes	74	74	86	111	91	114	84	118
11 Actual social contributions	143	150	150	159	169	181	200	207
12 Imputed social contributions	624	648	683	726	751	789	828	864
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>617</b>	<b>675</b>	<b>789</b>	<b>875</b>	<b>1 086</b>	<b>1 190</b>	<b>1 043</b>	<b>1 107</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>612</b>	<b>671</b>	<b>785</b>	<b>871</b>	<b>1 082</b>	<b>1 186</b>	<b>1 039</b>	<b>1 104</b>
3 Total tax receipts	612	671	785	871	1 082	1 186	1 039	1 104
4 Taxes on production and imports	60	59	60	62	76	70	64	81
5 Taxes on products	29	26	27	28	41	35	29	43
6 Other taxes on production	31	33	33	35	35	35	36	37
7 Current taxes on income and wealth	552	612	725	808	1 006	1 116	975	1 023
8 Taxes on income	546	606	718	802	1 000	1 110	969	1 016
9 Other current taxes	6	6	6	7	6	7	7	7
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	4	4	4	4	4	4	4	4
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>5 183</b>	<b>5 452</b>	<b>5 642</b>	<b>6 029</b>	<b>6 373</b>	<b>6 740</b>	<b>7 065</b>	<b>7 517</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>5 184</b>	<b>5 436</b>	<b>5 627</b>	<b>6 012</b>	<b>6 358</b>	<b>6 728</b>	<b>7 059</b>	<b>7 494</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	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	5 184	5 436	5 627	6 012	6 358	6 728	7 059	7 494
12 Imputed social contributions	15	17	18	20	21	22	23	24
13 Capital transfers for taxes and social cont., unlikely to be collected	15	1	3	2	6	10	17	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20230523/e032>.

Source: Service central de la statistique et des études économiques (STATEC) via Eurostat.