

**Table 6.20. Korea, tax revenues by sub-sectors of government**

Billion KRW

	Central government					State/Regional				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
<b>1000 Taxes on income, profits and capital gains</b>	<b>344</b>	<b>23 000</b>	<b>55 109</b>	<b>106 162</b>	<b>155 969</b>	..	..	..	..	..
1100 Of individuals	134	13 713	24 766	60 828	84 574	..	..	..	..	..
1200 Corporate	139	8 988	30 343	45 334	71 395	..	..	..	..	..
1300 Unallocable between 1100 and 1200	71	300	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
2100 Employees	..	..	..	..	..	..	..	..	..	..
2200 Employers	..	..	..	..	..	..	..	..	..	..
2300 Self-employed or non-employed	..	..	..	..	..	..	..	..	..	..
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	..	..	..	..	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	..	..	..	..	..
<b>4000 Taxes on property</b>	<b>65</b>	<b>2 482</b>	<b>6 769</b>	<b>15 164</b>	<b>19 920</b>	..	..	..	..	..
4100 Recurrent taxes on immovable property	0	106	535	1 666	2 229	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	11	1 029	1 873	5 044	7 359	..	..	..	..	..
4400 Taxes on financial and capital transactions	49	1 258	4 363	8 454	10 332	..	..	..	..	..
4500 Non-recurrent taxes	5	89	-2	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>920</b>	<b>29 170</b>	<b>63 480</b>	<b>93 127</b>	<b>113 251</b>	..	..	..	..	..
5100 Taxes on production, sale, transfer, etc	920	29 170	63 480	93 127	113 251	..	..	..	..	..
5110 General taxes	198	14 637	36 118	54 159	70 009	..	..	..	..	..
5120 Taxes on specific goods and services	722	14 533	27 362	38 968	43 242	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	0	0	0	0	0	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>64</b>	<b>2 121</b>	<b>2 108</b>	<b>3 435</b>	<b>4 430</b>	..	..	..	..	..
6100 Paid solely by business	0	0	0	0	..	..	..	..	..	..
6200 Other	64	2 121	2 108	3 435	4 430	..	..	..	..	..
<b>Total tax revenue</b>	<b>1 393</b>	<b>56 774</b>	<b>127 466</b>	<b>217 888</b>	<b>293 570</b>	..	..	..	..	..

  

	Local government					Social Security Funds				
	1975	1995	2005	2015	2018	1975	1995	2005	2015	2018
<b>1000 Taxes on income, profits and capital gains</b>	<b>36</b>	<b>1 704</b>	<b>5 500</b>	<b>12 989</b>	<b>17 007</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1100 Of individuals	0	1 137	2 804	6 772	8 700	..	..	..	..	..
1200 Corporate	0	565	2 696	6 217	8 307	..	..	..	..	..
1300 Unallocable between 1100 and 1200	36	3	0	0	0	..	..	..	..	..
<b>2000 Social security contributions</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13</b>	<b>9 913</b>	<b>43 902</b>	<b>104 693</b>	<b>128 660</b>
2100 Employees	..	..	..	..	..	0	4 539	17 632	44 281	55 257
2200 Employers	..	..	..	..	..	13	3 918	18 486	47 846	58 712
2300 Self-employed or non-employed	..	..	..	..	..	0	1 456	7 784	12 566	14 691
2400 Unallocable between 2100, 2200 and 2300	..	..	..	..	..	0	0	0	0	..
<b>3000 Taxes on payroll and workforce</b>	<b>0</b>	<b>237</b>	<b>514</b>	<b>1 122</b>	<b>1 492</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 Taxes on property</b>	<b>87</b>	<b>8 960</b>	<b>17 928</b>	<b>33 461</b>	<b>38 891</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
4100 Recurrent taxes on immovable property	45	2 636	4 495	10 820	13 360	..	..	..	..	..
4200 Recurrent taxes on net wealth	0	0	0	0	0	..	..	..	..	..
4300 Estate, inheritance and gift taxes	0	0	0	0	0	..	..	..	..	..
4400 Taxes on financial and capital transactions	42	6 324	13 433	22 641	25 531	..	..	..	..	..
4500 Non-recurrent taxes	0	0	0	0	0	..	..	..	..	..
4600 Other recurrent taxes on property	0	0	0	0	..	..	..	..	..	..
<b>5000 Taxes on goods and services</b>	<b>36</b>	<b>4 218</b>	<b>7 561</b>	<b>17 199</b>	<b>19 844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
5100 Taxes on production, sale, transfer, etc	19	2 464	5 589	10 127	11 956	..	..	..	..	..
5110 General taxes	0	0	0	6 003	7 462	..	..	..	..	..
5120 Taxes on specific goods and services	19	2 464	5 589	4 124	4 494	..	..	..	..	..
5130 Unallocable between 5110 and 5120	0	0	0	0	..	..	..	..	..	..
5200 Taxes on use of goods and perform activities	17	1 754	1 972	7 072	7 888	..	..	..	..	..
5300 Unallocable between 5100 and 5200	0	0	0	0	..	..	..	..	..	..
<b>6000 Other taxes</b>	<b>0</b>	<b>198</b>	<b>4 474</b>	<b>6 207</b>	<b>7 084</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
6100 Paid solely by business	..	0	0	0	..	..	..	..	..	..
6200 Other	..	198	4 474	6 207	7 084	..	..	..	..	..
<b>Total tax revenue</b>	<b>159</b>	<b>15 316</b>	<b>35 977</b>	<b>70 978</b>	<b>84 318</b>	<b>13</b>	<b>9 913</b>	<b>43 902</b>	<b>104 693</b>	<b>128 660</b>

.. Not available