

Fact sheet of the German tax system:

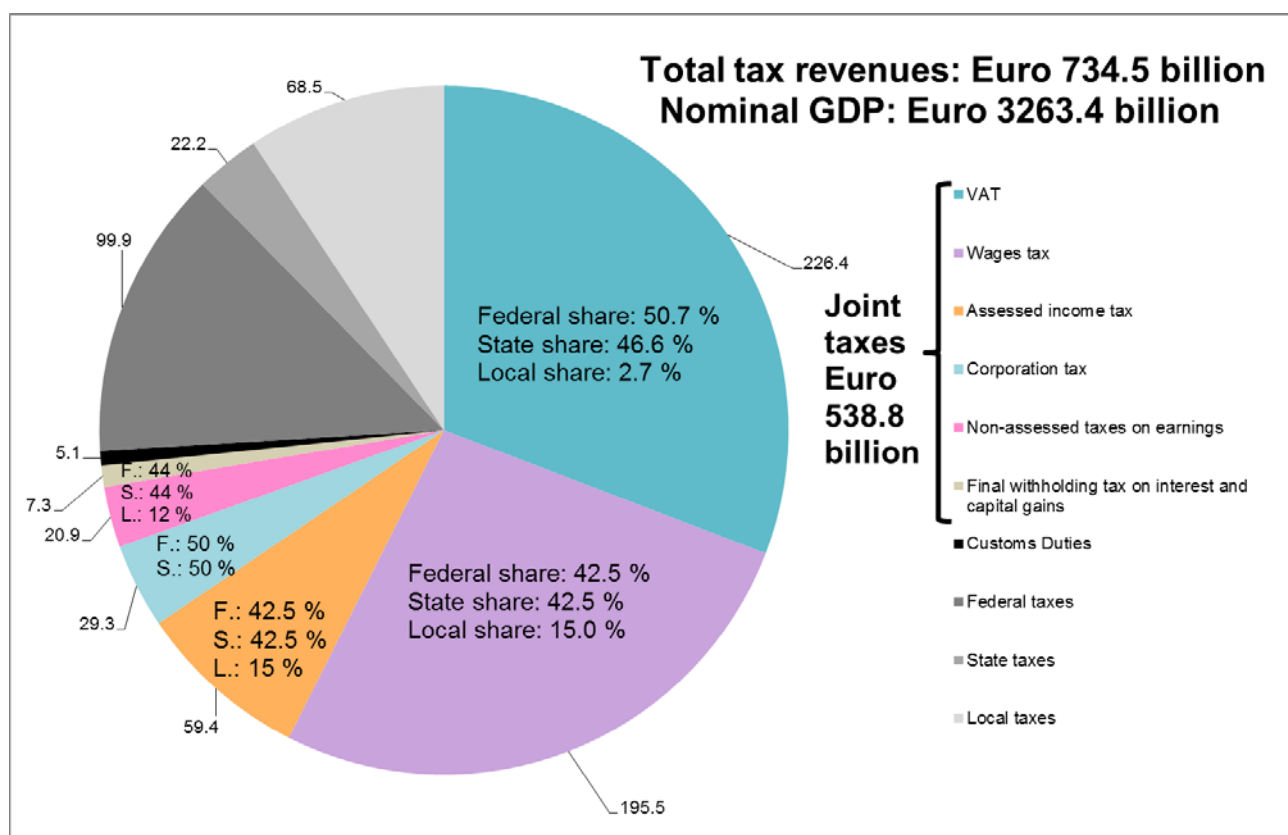
1) Government sector revenues in 2017 (cash basis):

Revenues	All subsectors	Federal government	EU share	State governments	Local governments	Social security funds
Euro billion						
Taxes and quasi-tax revenues	1,248.8	338.5	21.7	281.0	95.9	
Taxes	734.5	336.7	21.7	280.2	95.9	
Quasi-tax revenues	514.4	1.7	0.0	0.8	0.1	511.7
Other revenues	180.9	68.3	-1.0	114.4	162.5	121.6
Total revenues	1,429.7	406.8	20.7	395.4	258.4	633.4
% of GDP						
Taxes and quasi-tax revenues	38.3	10.4	0.7	8.6	2.9	15.7
Taxes	22.5	10.3	0.7	8.6	2.9	0.0
Quasi-tax revenues	15.8	0.1	0.0	0.0	0.0	15.7
Other revenues	5.5	0.0	0.0	0.0	0.0	0.0
Total revenues	43.8	12.5	0.6	12.1	7.9	19.4

Source: Destatis. Tax revenues of the federal government include transfers to the states ("Bundesergänzungszuweisungen"), which explains deviations from data of the Federal Ministry of Finance.

2) Individual Taxes in 2017 (Euro billion, cash basis):

a) Overview



Source: Federal Ministry of Finance, Destatis.

b) Additional important taxes (2017) not shown explicitly in the graph:

Important federal taxes	€ billion	% of GDP
Energy duty	41.0	1.3
Tobacco duty	14.4	0.4
Insurance tax	13.3	0.4
Solidarity surcharge	18.0	0.6
Important state taxes		
Inheritance and gift tax	6.1	0.2
Real property transfer tax	13.1	0.4
Important local taxes		
Trade tax	52.9	1.6
Real property tax	14.0	0.4

Source: Federal Ministry of Finance, Destatis.

Solidarity surcharge introduced in the 1990s, current rate: 5.5 % on income and corporation tax. (income tax: wages tax, assessed income tax, withholding tax on interest and capital gains, non-assessed tax on earnings).

3) Social Contributions

Current rates (2018):

Unemployment insurance: 3% (employee: 50%, employer: 50%)

Health insurance: 14.6 % (50:50) capped, any contributions in excess of 14.6 % are paid exclusively by employee (average currently 1%), return to parity planned by the new government.

Care insurance: 2,55 % (employee: 50%, employer 50%), childless persons: +0.25 %-points (employee)

Pension insurance: 18.6 % (employee: 50%, employer 50%)

4) Internationally comparable data from the national accounts (2017):

	2010	2011	2012	2013	2014	2015	2016	2017
Euro billion								
Total revenues	1110.3	1182.7	1220.9	1259.0	1308.3	1354.3	1414.2	1473.3
Indirect taxes	277.6	295.1	300.7	305.8	314.9	325.7	334.7	344.5
Direct taxes	274.2	299.4	319.9	340.5	353.8	372.3	397.2	421.4
Social contributions	426.2	442.3	454.3	465.0	482.0	500.8	523.8	548.0
Other revenues	132.4	145.9	146.0	147.7	157.7	155.4	158.5	159.5
Total expenditures	1219.2	1208.6	1221.8	1263.0	1292.8	1328.8	1382.4	1435.1
Government consumption	493.3	505.7	519.7	542.9	563.9	587.1	615.4	637.9
Investment	59.4	61.4	61.5	60.1	60.0	64.2	66.8	70.3
Interest	63.9	67.5	63.1	55.5	45.3	40.4	35.4	33.8
Monetary transfers	430.1	424.1	430.3	438.7	451.3	469.9	486.3	506.0
Subsidies	29.7	27.4	24.6	25.8	26.4	27.0	27.8	27.8
Other expenditures	142.8	122.5	122.6	139.9	146.0	140.3	150.6	159.3
Nominal GDP	2580.1	2703.1	2758.3	2826.2	2932.5	3043.7	3144.1	3263.4
% of GDP								
Total revenues	43.0	43.8	44.3	44.5	44.6	44.5	45.0	45.1
Indirect taxes	10.8	10.9	10.9	10.8	10.7	10.7	10.6	10.6
Direct taxes	10.6	11.1	11.6	12.0	12.1	12.2	12.6	12.9
Social contributions	16.5	16.4	16.5	16.5	16.4	16.5	16.7	16.8
Other revenues	5.1	5.4	5.3	5.2	5.4	5.1	5.0	4.9
Total expenditures	47.3	44.7	44.3	44.7	44.1	43.7	44.0	44.0
Government consumption	19.1	18.7	18.8	19.2	19.2	19.3	19.6	19.5
Investment	2.3	2.3	2.2	2.1	2.0	2.1	2.1	2.2
Interest	2.5	2.5	2.3	2.0	1.5	1.3	1.1	1.0
Monetary transfers	16.7	15.7	15.6	15.5	15.4	15.4	15.5	15.5
Subsidies	1.1	1.0	0.9	0.9	0.9	0.9	0.9	0.9
Other expenditures	5.5	4.5	4.4	5.0	5.0	4.6	4.8	4.9

Source: Destatis, definitions of the national accounts (ESA 2010).