

BULGARIA

Table 1a Revenue, expenditure and deficit/surplus
(as a percentage of GDP)

1. General government - revenue

	Total	Current revenue										Capital revenue		Memo: Fiscal burden
		Direct taxes	Indirect taxes	Taxes on products		Other taxes on production	Net social contributions	Employers ¹⁾		Households ¹⁾		Sales	Capital taxes	
				VAT										
1	2	3	4	5	6	7	8	9	10	11	12	13	14	
2009	35.2	34.1	5.2	14.2	13.7	8.4	0.5	7.2	4.3	2.9	2.9	1.2	0.3	27.0
2010	33.2	31.8	4.9	14.2	13.7	8.7	0.5	6.7	4.3	2.4	2.8	1.4	0.2	26.0
2011	31.9	30.7	4.6	13.7	13.2	8.1	0.5	6.7	4.3	2.4	2.9	1.2	0.2	25.2
2012	34.1	32.5	4.7	14.9	14.1	9.0	0.8	6.8	4.0	2.8	2.8	1.7	0.2	26.6
2013	37.5	35.2	5.1	15.5	14.6	9.3	0.9	7.5	4.5	2.9	2.8	2.2	0.2	28.3
2014	37.9	35.3	5.4	14.8	13.9	8.9	1.0	7.8	4.7	3.1	3.1	2.6	0.2	28.3
2015	38.7	34.7	5.4	15.5	14.3	8.9	1.2	7.8	4.7	3.1	3.2	4.0	0.3	28.9
2016	35.1	34.5	5.6	15.4	14.4	9.1	1.0	7.7	4.7	3.1	3.0	0.6	0.3	28.9
2017	36.0	35.0	5.7	15.0	14.0	8.9	1.0	8.3	5.0	3.3	3.4	1.1	0.3	29.3
2018	38.3	37.5	5.8	15.0	13.7	9.1	1.3	8.7	5.3	3.4	2.6	0.8	0.3	29.8

Source: ESCB.

1) Data refer to actual social contributions.

2. General government - expenditure

	Total	Current expenditure								Capital expenditure			Memo: Primary expenditure	
		Social benefits	Old age pensions	Unemployment benefits	Social transfers in kind	Interest	Compensation of employees	Intermediate consumption	Subsidies	Investment	Capital transfers			
												1		2
2009	39.3	34.1	34.1	8.9	-	1.6	0.7	9.4	5.8	1.1	5.2	4.9	0.4	38.6
2010	36.4	31.4	31.4	9.4	-	1.6	0.7	9.1	5.7	1.1	4.9	4.6	0.3	35.7
2011	33.9	30.2	30.2	8.9	-	1.8	0.7	8.6	5.5	0.9	3.7	3.4	0.3	33.2
2012	34.4	30.4	30.4	8.8	-	1.9	0.8	8.6	5.4	0.9	4.0	3.4	0.7	33.6
2013	37.9	33.3	33.3	9.5	-	2.0	0.7	9.5	5.7	1.3	4.6	4.1	0.5	37.1
2014	43.3	34.2	34.2	9.7	-	2.2	0.9	9.5	5.5	1.3	9.1	5.3	3.9	42.5
2015	40.4	33.2	33.2	9.4	-	2.0	0.9	9.3	5.2	1.8	7.2	6.6	0.7	39.5
2016	35.0	30.9	30.9	9.2	-	2.2	0.9	8.9	4.8	1.4	4.0	2.7	1.4	34.1
2017	35.0	31.5	31.5	8.8	-	2.3	0.8	9.2	4.8	1.1	3.4	2.3	1.2	34.2
2018	36.5	32.5	32.5	-	-	2.1	0.6	9.5	4.8	2.2	4.0	3.1	1.0	35.9

Source: ESCB.

3. General government - deficit/surplus, primary deficit/surplus and government consumption

	Deficit(-)/surplus(+)					Primary deficit(-)/ surplus(+)	Government consumption							Memo: Government debt
	Total	Central government	State government	Local government	Social security funds		Total	Compensation of employees	Intermediate consumption	Social transfers in kind	Consumption of fixed capital	Collective consumption	Individual consumption	
2009	-4.0	-3.6	-	-0.8	0.3	-3.3	16.7	9.4	5.8	1.6	2.9	8.6	8.1	13.7
2010	-3.1	-2.0	-	0.0	-1.1	-2.4	16.6	9.1	5.7	1.6	3.0	8.4	8.2	15.3
2011	-2.0	-2.1	-	0.0	0.1	-1.3	15.9	8.6	5.5	1.8	2.9	7.9	8.0	15.2
2012	-0.3	-0.7	-	0.2	0.1	0.5	15.9	8.6	5.4	1.9	2.8	8.0	7.9	16.7
2013	-0.4	-0.8	-	0.4	0.0	0.3	17.2	9.5	5.7	2.0	2.8	8.8	8.3	17.1
2014	-5.4	-5.6	-	0.0	0.2	-4.6	16.9	9.5	5.5	2.2	2.7	8.3	8.6	27.1
2015	-1.7	-0.7	-	-0.9	0.0	-0.8	16.1	9.3	5.2	2.0	2.8	8.1	8.0	26.2
2016	0.1	0.0	-	0.1	0.0	1.0	15.6	8.9	4.8	2.2	2.8	7.9	7.8	29.6
2017	1.1	0.9	-	0.2	-0.1	1.9	15.6	9.2	4.8	2.3	2.8	8.0	7.6	25.6
2018	1.8	1.5	-	0.1	0.1	2.4	16.5	9.5	4.8	2.1	2.7	8.3	8.1	22.6

Source: ESCB.