

SPAIN

Table 1b Revenue, expenditure and deficit/surplus
(growth rates; change in deficit ratio ¹⁾)

1. General government - revenue

	Total	Current revenue											Capital revenue		Memo: Fiscal burden
		Direct taxes	Households	Corporations	Indirect taxes	VAT	Taxes on energy	Net social contributions	Employers ²⁾	Households ²⁾	Sales	Capital taxes			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
2007	8.4	9.0	17.8	16.0	21.0	0.7	0.9	3.7	7.3	7.6	6.8	10.3	-22.0	10.1	8.5
2008	-7.3	-6.8	-15.3	-2.4	-37.3	-13.2	-13.3	-3.3	4.1	3.0	6.7	8.4	-46.1	-9.4	-8.4
2009	-8.4	-7.7	-12.9	-10.1	-20.4	-14.7	-24.7	-2.9	-1.6	-5.5	6.4	6.1	-95.4	-11.0	-10.1
2010	4.3	4.1	-0.9	4.8	-18.1	19.7	39.9	2.4	-0.8	-0.6	-1.8	0.8	444.6	-1.9	5.1
2011	-1.1	-0.8	1.4	3.2	-5.6	-3.5	-3.0	-4.1	-0.6	-0.3	-1.1	-1.7	-155.7	-8.0	-1.1
2012	1.0	0.5	4.2	1.5	15.6	1.9	1.5	-3.2	-4.3	-5.8	-1.1	7.5	478.2	-0.4	0.3
2013	1.1	0.6	-1.0	-0.1	-4.6	6.0	7.8	25.3	-2.8	-2.6	-2.6	-0.4	140.5	31.3	1.3
2014	2.0	1.5	0.4	0.7	-0.8	4.0	4.6	-0.6	1.4	2.9	-1.2	0.9	55.6	11.2	2.8
2015	3.0	2.9	3.3	-0.6	18.8	6.6	7.8	8.1	1.7	3.4	-1.3	-0.2	12.7	12.1	3.9
2016	1.5	2.0	2.0	0.6	6.6	1.5	2.3	.	3.1	4.0	1.4	-0.9	-29.1	0.1	2.3

Source: ESCB.

2) Data refer to actual social contributions.

2. General government - expenditure

	Total	Current expenditure								Capital expenditure			Memo: Primary expenditure
		Social payments	Old age pensions	Unemployment benefits	Interest	Compensation of employees	Intermediate consumption	Subsidies	Investment	Capital transfers			
1	2	3	4	5	6	7	8	9	10	11	12	13	
2007	9.3	8.5	6.9	7.9	9.5	4.9	9.6	15.0	13.7	13.5	15.4	-2.8	9.5
2008	9.0	9.9	10.8	6.5	34.7	2.2	10.0	9.2	4.7	3.7	2.3	-0.8	9.2
2009	7.5	8.2	12.5	6.7	45.6	6.3	6.3	3.1	0.6	3.6	7.1	-8.2	7.6
2010	-0.2	1.5	4.0	6.8	3.0	10.4	-0.5	0.0	-1.0	-10.2	-8.1	-18.6	-0.6
2011	-0.6	1.3	0.2	5.1	-5.9	30.0	-1.8	0.4	-1.2	-13.8	-21.8	31.8	-1.9
2012	2.0	-2.1	1.2	4.2	5.0	17.5	-7.1	-4.4	-18.0	35.3	-34.7	245.0	1.1
2013	-6.5	1.3	1.0	4.8	-7.1	15.2	0.7	-6.6	8.5	-52.5	-10.9	-76.6	-8.0
2014	-0.4	0.2	-0.1	3.2	-17.6	1.1	0.4	0.7	5.3	-8.1	-3.3	-20.5	-0.5
2015	1.1	0.8	0.0	2.8	-15.9	-7.8	3.4	3.6	9.1	5.5	21.0	-16.5	1.8
2016	0.3	0.8	2.0	3.6	.	-5.6	1.9	-2.1	-8.0	-5.8	-20.1	24.6	0.8

Source: ESCB.

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

	Deficit(-)/surplus(+)					Primary deficit(-)/surplus(+)	Government consumption						
	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
	1	2	3	4	5	6	7	8	9	10	11	12	13
2007	-0.3	0.4	-0.3	-0.4	0.0	-0.3	9.2	9.6	15.0	-0.5	7.5	9.8	8.8
2008	-6.3	-4.2	-1.4	-0.2	-0.6	-6.4	9.7	10.0	9.2	10.9	6.7	9.5	9.8
2009	-6.5	-6.2	-0.3	-0.1	0.1	-6.4	5.5	6.3	3.1	9.8	2.9	3.3	7.1
2010	1.6	4.3	-1.7	-0.1	-0.9	1.7	0.3	-0.5	0.0	-0.4	6.5	2.4	-1.2
2011	-0.2	1.2	-1.4	-0.1	0.1	0.4	-0.9	-1.8	0.4	-3.2	2.2	0.2	-1.7
2012	-0.9	-4.3	3.3	1.1	-0.9	-0.3	-6.6	-7.1	-4.4	-6.4	2.0	-6.2	-6.8
2013	3.5	3.1	0.3	0.2	-0.1	4.0	-1.7	0.7	-6.6	-1.3	-0.2	-1.1	-2.1
2014	1.0	1.2	-0.2	0.0	0.1	1.0	0.1	0.4	0.7	-1.9	-0.2	0.6	-0.3
2015	0.9	1.1	0.0	-0.1	-0.2	0.5	3.2	3.4	3.6	2.6	-0.7	2.3	3.9
2016	0.6	-0.1	0.9	0.2	-0.4	0.3	0.9	1.9	-2.1	1.9	-0.1	0.9	0.9

Source: ESCB.

1) Deficit/surplus and primary deficit/surplus are expressed as percentage change in GDP ratios, i.e. [deficit(t) ÷ GDP(t)] - [deficit(t-1) ÷ GDP(t-1)].