

BULGARIA

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	Indirect taxes	Taxes on products		Other taxes on production	Net social contributions	Sales		Employers ¹⁾	Households ¹⁾	Capital taxes		
				VAT										
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
2010	-4.1	-5.0	-5.5	1.4	1.3	4.5	2.8	-5.8	0.0	-14.4	0.0	21.2	-11.1	-2.0
2011	4.1	4.6	2.6	4.5	4.5	1.9	4.8	9.0	9.8	7.7	12.5	-5.9	11.6	5.4
2012	9.0	7.8	3.5	10.6	8.8	12.1	57.9	3.3	-5.5	19.2	-1.3	38.5	-0.1	7.3
2013	9.2	8.0	9.0	3.9	3.1	3.4	17.8	9.3	12.5	4.8	-1.9	33.5	5.5	6.2
2014	3.7	2.6	8.1	-2.1	-2.6	-2.3	4.5	7.5	7.4	7.7	12.7	20.9	4.6	2.3
2015	8.7	4.8	6.0	11.7	10.3	6.6	31.3	5.9	5.4	6.7	12.0	61.3	7.1	9.0
2016	-3.5	5.9	10.1	5.4	6.7	8.8	-10.6	5.8	5.9	5.7	-1.3	-85.1	13.3	6.4
2017	10.6	9.1	10.5	5.3	4.8	5.6	12.9	14.8	15.5	13.6	23.5	105.9	5.3	8.8
2018	14.6	15.5	8.8	7.1	4.9	9.3	37.6	12.5	12.5	12.5	-17.5	-14.6	6.9	9.0
2019	8.2	8.8	4.1	12.0	11.3	10.4	19.8	11.6	11.2	12.0	17.9	-18.0	9.6	10.3

Source: ESCB.

2) 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	3	4	5	6	7	8	9	10	11	12	13	14
2010	-5.9	-6.4	7.1	7.7	.	5.9	-1.9	-1.1	-0.2	5.2	-2.7	-5.0	-5.9	-6.0
2011	1.1	4.1	0.8	2.3	.	19.9	11.7	3.1	4.1	-14.5	-18.5	-19.5	-1.8	0.8
2012	3.5	2.6	1.8	1.1	.	4.2	12.4	1.8	-0.1	0.5	10.9	1.6	121.2	3.4
2013	9.6	9.1	7.2	7.6	.	6.2	-7.8	9.5	5.9	46.0	13.2	20.5	-20.6	10.0
2014	17.1	5.3	5.1	4.5	.	16.1	20.0	2.4	-1.6	5.0	102.5	30.8	649.6	17.0
2015	-0.6	3.4	3.7	3.6	.	-6.5	13.8	4.8	1.5	45.2	-15.8	33.0	-80.7	-0.9
2016	-7.8	-0.8	3.7	3.6	.	16.8	2.2	1.7	-2.4	-18.1	-40.2	-56.9	112.7	-8.1
2017	7.5	9.6	3.3	3.5	.	13.2	-1.4	10.5	8.2	-13.1	-9.0	-7.5	-8.0	7.7
2018	12.2	10.6	5.6	5.0	.	-1.5	-12.5	11.0	7.5	105.1	26.9	43.6	-9.9	12.8
2019	8.3	6.5	6.0	4.3	.	13.9	-7.9	18.7	3.4	22.9	23.1	19.4	27.9	8.6

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
2010	0.9	1.5	-	0.8	-1.4	0.9	0.9	-1.1	-0.2	5.9	6.0	-1.2	3.1
2011	1.2	0.0	-	0.0	1.2	1.2	4.0	3.1	4.1	19.9	6.0	2.5	5.6
2012	1.7	1.4	-	0.3	0.0	1.7	1.5	1.8	-0.1	4.2	-1.1	2.3	0.7
2013	-0.2	-0.2	-	0.1	-0.1	-0.2	7.7	9.5	5.9	6.2	-3.0	10.3	5.0
2014	-4.9	-4.8	-	-0.4	0.2	-4.8	0.8	2.4	-1.6	16.1	1.3	-3.6	5.5
2015	3.7	4.9	-	-0.9	-0.3	3.7	1.7	4.8	1.5	-6.5	9.9	4.1	-0.5
2016	1.8	0.8	-	1.0	0.1	1.8	3.1	1.7	-2.4	16.8	3.5	3.2	3.0
2017	1.0	1.0	-	0.2	-0.1	1.0	7.7	10.5	8.2	13.2	10.3	10.2	5.1
2018	0.9	0.8	-	-0.1	0.2	0.7	12.8	11.0	7.5	-1.5	2.0	11.1	14.5
2019	-0.1	0.1	-	-0.3	0.1	-0.2	11.4	18.7	3.4	13.9	4.7	10.7	12.1

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)].