

GERMANY

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
2012	44.9	44.5	11.9	11.0	10.3	7.1	0.7	16.6	6.5	8.9	3.4	0.4	0.2	39.6
2013	45.0	44.6	12.1	10.9	10.2	7.0	0.7	16.6	6.5	8.9	3.5	0.4	0.2	39.7
2014	44.9	44.5	12.1	10.7	10.0	6.9	0.7	16.5	6.5	8.9	3.5	0.4	0.2	39.5
2015	45.1	44.7	12.3	10.8	10.1	7.0	0.7	16.6	6.5	8.9	3.5	0.4	0.2	39.9
2016	45.5	45.0	12.7	10.7	10.0	7.0	0.7	16.7	6.5	9.0	3.6	0.5	0.2	40.3
2017	45.5	45.2	12.9	10.6	9.9	6.9	0.6	16.8	6.6	9.1	3.6	0.4	0.2	40.5
2018	46.3	45.8	13.2	10.6	9.9	7.0	0.7	17.0	6.6	9.2	3.6	0.4	0.2	41.0
2019	46.5	46.1	13.2	10.6	10.0	7.0	0.7	17.2	6.9	9.2	3.7	0.4	0.2	41.2
2020	46.1	45.6	12.6	10.2	9.4	6.5	0.7	17.9	7.2	9.5	3.7	0.5	0.3	40.9
2021	47.5	47.0	13.5	10.9	10.0	7.2	0.9	17.6	7.1	9.3	3.7	0.6	0.3	42.2

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	3	4	5	6	7	8	9	10	11	12	13	14
2012	44.9	41.6	15.7	10.4	1.6	7.8	2.3	7.8	4.9	0.9	3.3	2.2	1.2	42.6
2013	44.9	41.7	15.6	10.3	1.6	8.1	1.8	7.8	5.0	0.9	3.2	2.2	1.1	43.1
2014	44.3	41.1	15.4	10.2	1.6	8.2	1.6	7.8	5.0	0.9	3.2	2.1	1.2	42.7
2015	44.1	41.0	15.5	10.3	1.5	8.3	1.4	7.7	5.1	0.9	3.1	2.1	1.1	42.7
2016	44.4	41.0	15.5	10.3	1.5	8.5	1.2	7.7	5.2	0.9	3.3	2.2	1.2	43.2
2017	44.2	40.7	15.5	10.4	1.5	8.5	1.0	7.7	5.2	0.8	3.5	2.2	1.4	43.1
2018	44.3	40.8	15.5	10.4	1.4	8.4	0.9	7.7	5.2	0.8	3.6	2.4	1.3	43.4
2019	45.0	41.4	15.8	10.6	1.4	8.5	0.8	7.9	5.4	0.8	3.6	2.4	1.2	44.2
2020	50.4	46.3	17.6	11.3	2.0	9.0	0.6	8.3	6.1	2.2	4.1	2.7	1.4	49.8
2021	51.3	46.8	17.0	-	-	9.2	0.6	8.2	6.3	3.1	4.4	2.6	1.9	50.7

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
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
2012	0.0	-0.5	-0.1	0.0	0.7	2.3	19.3	7.8	4.9	7.8	2.2	7.2	12.1	80.7
2013	0.0	0.0	0.0	-0.1	0.2	1.9	19.6	7.8	5.0	8.1	2.3	7.2	12.4	78.3
2014	0.6	0.5	0.1	-0.1	0.1	2.2	19.6	7.8	5.0	8.2	2.2	7.1	12.5	75.3
2015	1.0	0.6	0.2	0.1	0.1	2.4	19.7	7.7	5.1	8.3	2.2	7.0	12.7	71.9
2016	1.2	0.4	0.2	0.2	0.3	2.3	19.9	7.7	5.2	8.5	2.2	7.0	12.9	69.0
2017	1.3	0.2	0.4	0.3	0.3	2.4	19.8	7.7	5.2	8.5	2.2	7.0	12.8	64.6
2018	1.9	0.6	0.4	0.5	0.5	2.9	19.9	7.7	5.2	8.4	2.2	7.1	12.8	61.3
2019	1.5	0.6	0.4	0.2	0.3	2.3	20.2	7.9	5.4	8.5	2.3	7.3	13.0	58.9
2020	-4.3	-2.6	-0.9	0.2	-1.0	-3.7	22.0	8.3	6.1	9.0	2.4	8.1	13.9	68.0
2021	-3.7	-4.1	0.1	0.1	0.1	-3.2	22.1	8.2	6.3	9.2	2.4	8.0	14.2	68.6

Source: ESCB.