

## SPAIN

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 <sup>1)</sup>		Households <sup>1)</sup>	Sales	Capital taxes		
				VAT										
	1	2	3	4	5	6	7	8	9	10	11	12	13	14
2010	36.5	35.7	9.1	9.9	8.6	5.2	1.3	12.8	8.4	3.6	2.2	0.9	0.4	32.1
2011	36.4	35.6	9.2	9.6	8.3	5.1	1.4	12.7	8.3	3.6	2.2	0.8	0.4	32.0
2012	37.9	37.0	10.0	10.2	8.4	5.3	1.8	12.6	8.1	3.7	2.4	0.9	0.4	33.2
2013	38.8	37.8	10.0	11.1	9.2	5.9	1.9	12.4	8.1	3.6	2.4	1.0	0.5	34.0
2014	39.2	38.2	10.1	11.5	9.5	6.2	1.9	12.5	8.2	3.5	2.4	1.0	0.5	34.6
2015	38.7	37.6	9.9	11.7	9.8	6.4	1.9	12.2	8.2	3.3	2.3	1.1	0.6	34.5
2016	38.1	37.3	9.9	11.6	9.8	6.4	1.8	12.2	8.2	3.3	2.2	0.8	0.6	34.2
2017	38.2	37.4	10.1	11.6	9.9	6.5	1.8	12.3	8.4	3.2	2.2	0.7	0.5	34.4
2018	39.2	38.2	10.6	11.7	10.0	6.6	1.7	12.4	8.6	3.2	2.1	1.0	0.5	35.2
2019	39.1	38.3	10.4	11.5	9.7	6.5	1.7	12.9	9.0	3.3	2.1	0.8	0.4	35.2

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
2010	46.0	40.2	15.1	9.1	3.2	2.9	1.9	11.6	5.7	1.1	5.8	4.7	0.9	44.1
2011	46.2	41.0	15.3	9.6	3.1	2.9	2.5	11.5	5.8	1.1	5.1	3.8	1.3	43.7
2012	48.7	41.5	16.3	10.3	3.3	2.8	3.0	11.0	5.7	1.0	7.1	2.6	4.4	45.6
2013	45.8	42.4	16.7	11.0	3.1	2.8	3.5	11.2	5.4	1.1	3.4	2.3	1.1	42.4
2014	45.1	42.0	16.5	11.2	2.7	2.7	3.4	11.1	5.4	1.1	3.1	2.2	0.9	41.7
2015	43.9	40.6	15.8	11.1	2.1	2.6	3.0	11.1	5.4	1.1	3.3	2.5	0.7	40.9
2016	42.4	39.7	15.6	11.0	1.8	2.6	2.8	10.9	5.2	1.0	2.7	2.0	0.7	39.7
2017	41.2	38.6	15.3	10.9	1.6	2.6	2.5	10.6	5.1	1.0	2.6	2.0	0.6	38.7
2018	41.7	38.7	15.4	11.1	1.5	2.6	2.4	10.6	5.1	1.0	3.0	2.1	0.9	39.3
2019	41.9	39.2	15.8	11.3	1.6	2.6	2.3	10.8	5.1	1.0	2.7	2.0	0.7	39.6

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
2010	-9.5	-4.9	-3.8	-0.7	-0.2	-7.6	20.6	11.6	5.7	2.9	2.5	8.8	11.9	60.5
2011	-9.7	-3.7	-5.2	-0.8	-0.1	-7.3	20.7	11.5	5.8	2.9	2.7	8.9	11.8	69.9
2012	-10.7	-8.1	-2.0	0.3	-1.0	-7.7	20.0	11.0	5.7	2.8	2.8	8.7	11.3	86.3
2013	-7.0	-4.9	-1.6	0.6	-1.1	-3.6	19.9	11.2	5.4	2.8	2.8	8.7	11.2	95.8
2014	-5.9	-3.6	-1.8	0.5	-1.0	-2.5	19.6	11.1	5.4	2.7	2.7	8.6	11.1	100.7
2015	-5.2	-2.7	-1.8	0.4	-1.2	-2.2	19.5	11.1	5.4	2.6	2.6	8.4	11.1	99.3
2016	-4.3	-2.5	-0.9	0.6	-1.6	-1.6	19.1	10.9	5.2	2.6	2.5	8.0	11.0	99.2
2017	-3.0	-1.8	-0.4	0.6	-1.4	-0.5	18.6	10.6	5.1	2.6	2.4	7.7	10.9	98.6
2018	-2.5	-1.3	-0.3	0.5	-1.4	-0.1	18.6	10.6	5.1	2.6	2.4	7.7	10.9	97.6
2019	-2.8	-1.3	-0.5	0.3	-1.3	-0.5	18.7	10.8	5.1	2.6	2.3	7.7	11.0	95.5

Source: ESCB.