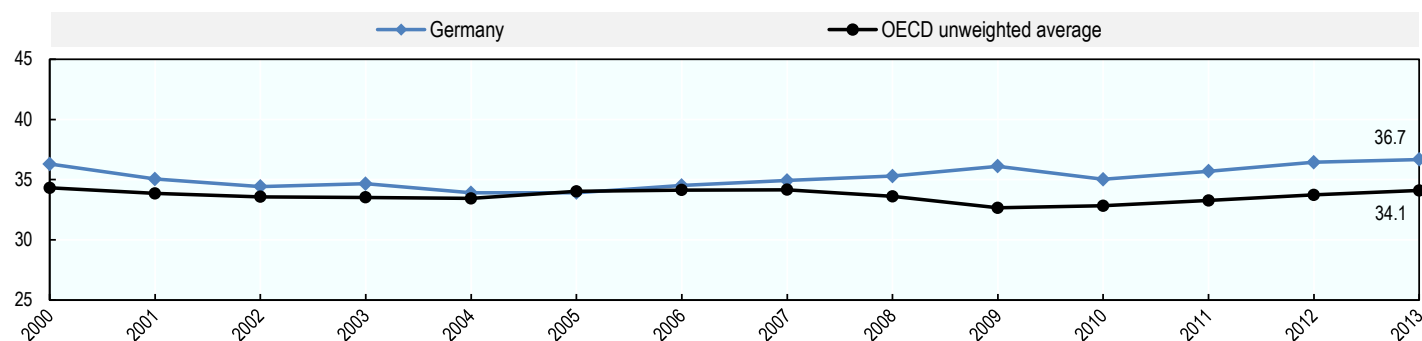


Revenue Statistics 2014 - Germany

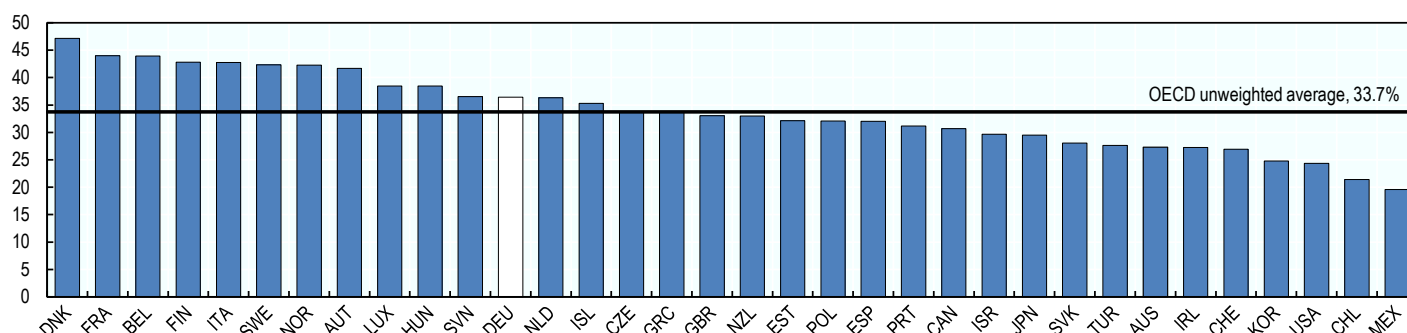
Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in Germany increased by 0.2 percentage points from 36.5% to 36.7% in 2013. The corresponding figure for the OECD average was an increase of 0.4 percentage points from 33.7% to 34.1%. Since the year 2000, the tax burden in Germany has increased from 36.3% to 36.7%. Over the same period, the OECD average in 2013 was slightly less than in 2000 (34.1% compared with 34.3%).



Tax burden compared to the OECD

Germany ranked 12th out of 34 member countries in terms of the tax to GDP ratio in 2012 (the latest year for which tax revenue data is available for all OECD countries). In that year Germany had a tax to GDP ratio of 36.5% compared with the OECD average of 33.7%.



Tax structure

The structure of tax receipts in Germany compared with the OECD average is characterised by:

- Higher revenues from taxes on personal income and social security contributions.
- A lower proportion of revenues from taxes on corporate income, property and goods and services.
- No revenues from payroll taxes.

	Germany Millions EUR	%	OECD unweighted average (%)
Taxes on personal income, profits and gains	256,821	26	25
Taxes on corporate income and gains	48,288	5	9
Social security contributions	383,470	38	26
Payroll taxes	-	0	1
Taxes on property	24,403	2	6
Taxes on goods and services	284,824	28	33
Of which VAT is	194,353	19	20
Other	4,536	0	1
TOTAL	1,002,342	100	100

[Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding]
Source: OECD Revenue Statistics 2014 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

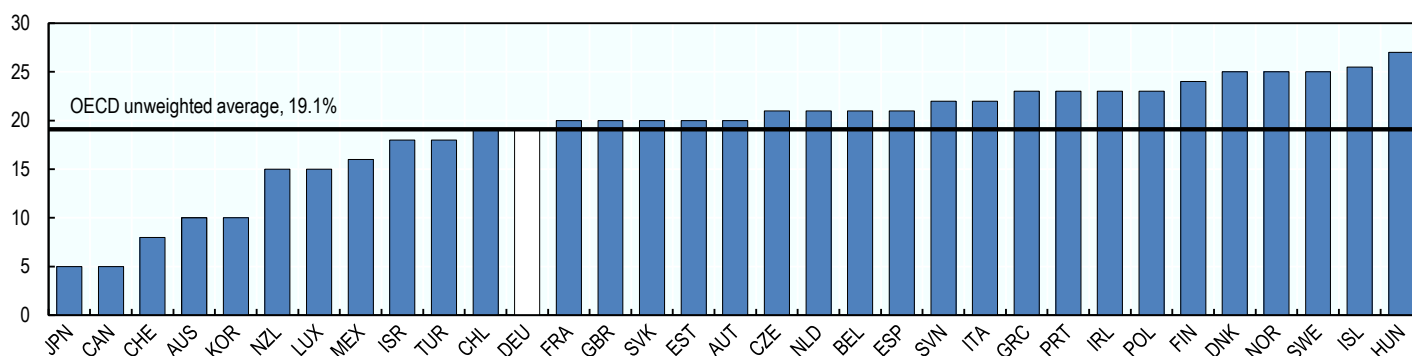
Consumption Tax Trends 2014 - Germany

VAT share of total tax revenues

The OECD's biennial *Consumption Tax Trends* report found that VAT revenues in Germany accounted for 19.4% of total tax revenue in 2012, which is close to the OECD average of 19.5%.

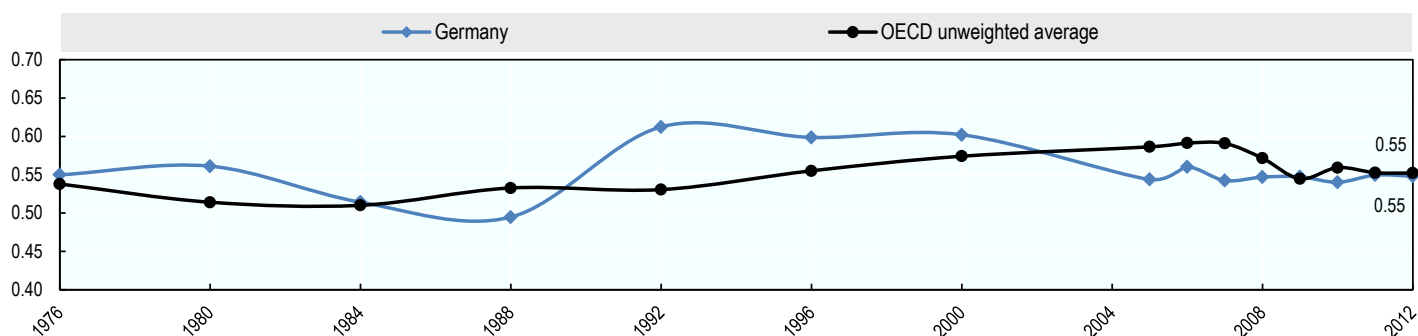
VAT rates

The German standard VAT rate is 19%, which is very close to the OECD average. The average VAT/GST standard rate in the OECD was 19.1% on 1 January 2014, up from 17.6% on 1 January 2009. A reduced VAT rate of 7% applies to a number of goods and services. In contrast to the 20 OECD countries that have raised their standard VAT/GST rate at least once in the last five years, Germany has not changed its standard VAT rate since 2007.



VAT Revenue Ratio

The VAT Revenue Ratio (VRR) for Germany was 0.55 in 2012, which is equal to the OECD average. The VRR is a measure of the revenue raising performance of a VAT system. A ratio of 1 would reflect a VAT system that applies a single VAT rate to a comprehensive base of all expenditure on goods and services consumed in an economy - with perfect enforcement of the tax. The VRR for Germany has remained stable since 2005, unlike many other OECD countries that faced a decline of their VRR coinciding with the advent of the global economic crisis.



[VAT: value added tax. GST: goods and services tax]

Source: OECD Consumption Tax Trends 2014 <http://www.oecd.org/tax/consumption/consumption-tax-trends-19990979.htm>

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OECD Revenue Statistics

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OECD Consumption Tax Trends

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