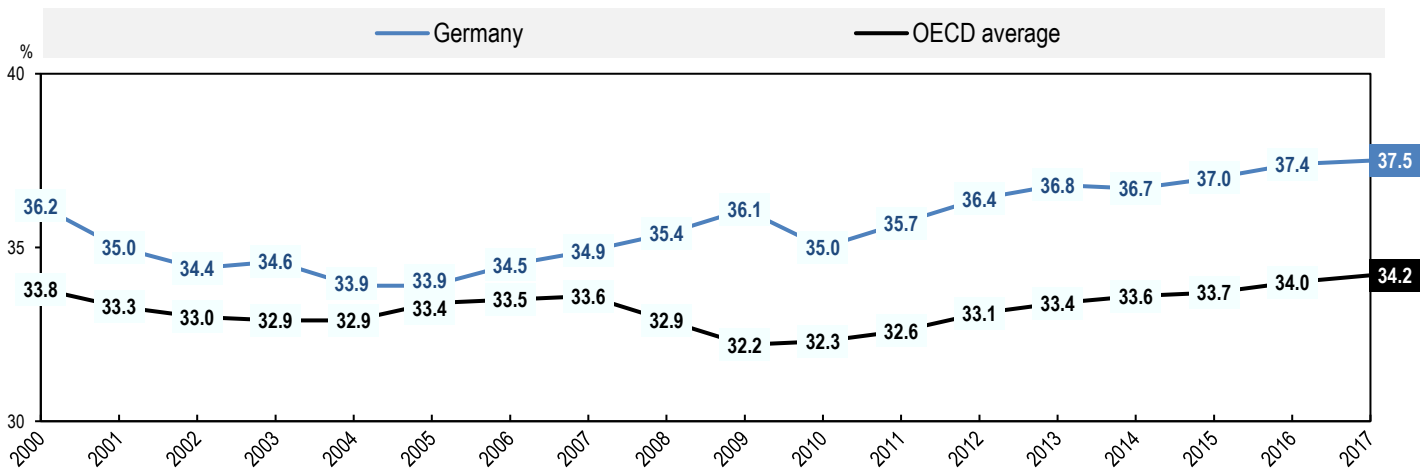


# Revenue Statistics 2018 - Germany

## Tax-to-GDP ratio

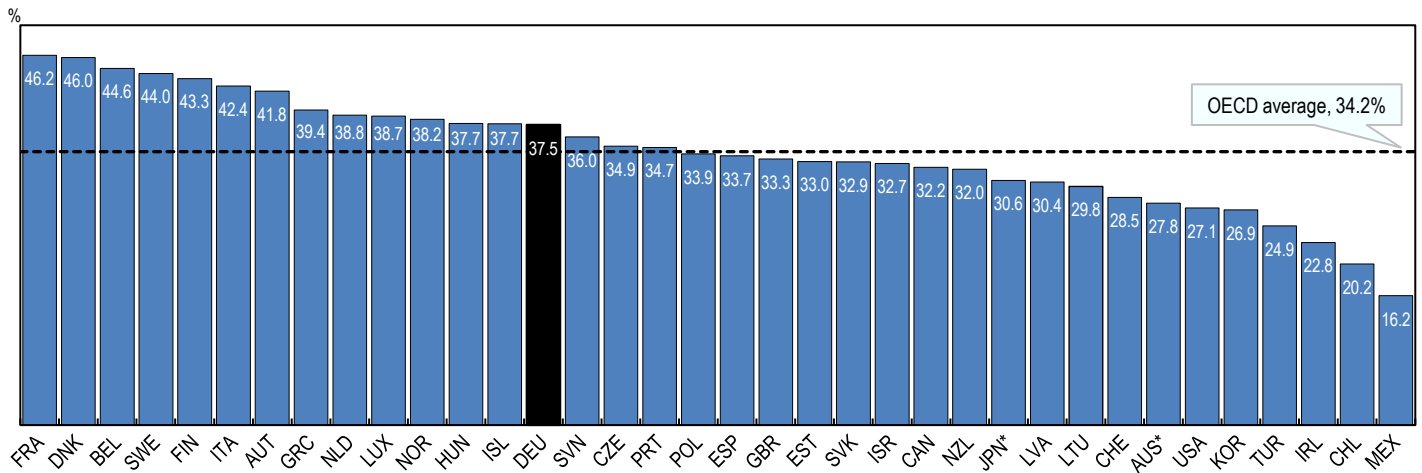
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Germany increased by 0.1 percentage points, from 37.4% in 2016 to 37.5% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Germany has increased from 36.2% in 2000 to 37.5% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Germany was 37.5% in 2017, with the lowest being 33.9% in 2004 and 2005.



### Tax-to-GDP ratio compared to the OECD, 2017

Germany ranked 14th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Germany had a tax-to-GDP ratio of 37.5% compared with the OECD average of 34.2%. In 2016, Germany was also ranked 14th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



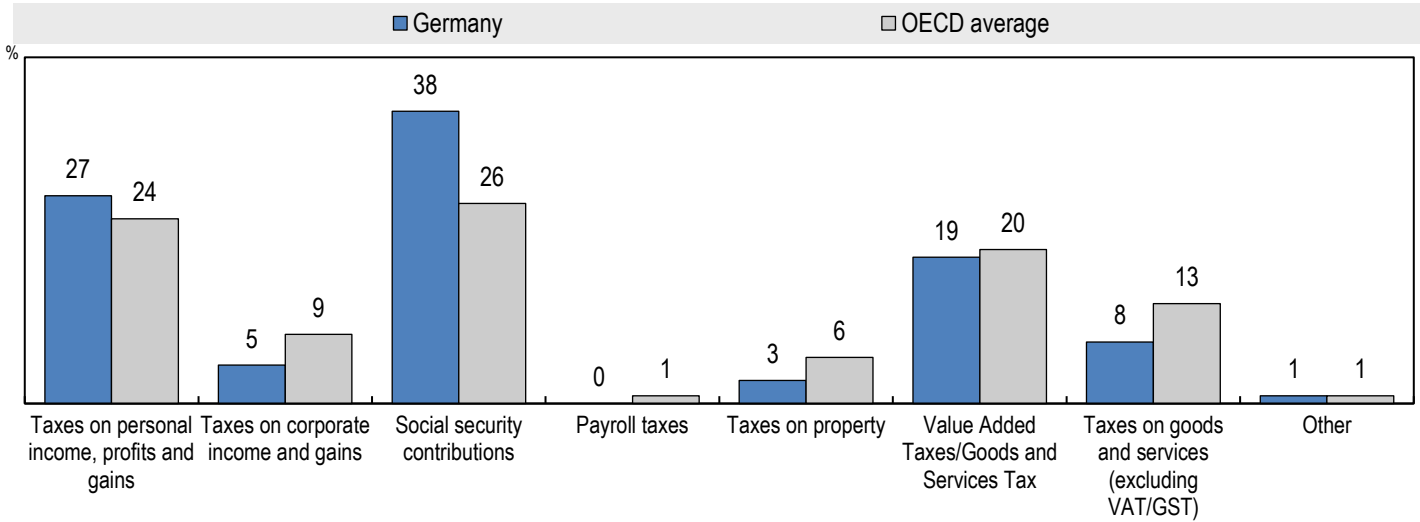
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

**Tax structures**

**Tax structure compared to the OECD average**

The structure of tax receipts in Germany compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Germany is characterised by:

- » Substantially higher revenues from social security contributions, and higher revenues from taxes on personal income, profits & gains.
- » A lower proportion of revenues from taxes on corporate income & gains; property taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » No revenues from payroll taxes.

**Tax structure**

Tax structure	Tax Revenues in national currency			Tax structure in Germany			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	376 754	351 856	+ 24 898	32	31	+ 1	18th	19th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	314 800	299 764	+ 15 036	27	27	-	14th	14th	-
<i>Corporate income and gains</i>	61 954	52 092	+ 9 862	5	5	-	30th	33rd	+ 3
Social security contributions	444 854	424 633	+ 20 221	38	38	-	8th	8th	-
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	33 439	31 076	+ 2 363	3	3	-	27th	28th	+ 1
Taxes on goods and services	320 586	313 294	+ 7 292	27	28	- 1	27th	26th	- 1
<i>of which VAT</i>	219 105	211 936	+ 7 169	19	19	-	23rd	24th	+ 1
Other	7 081	6 989	+ 92	1	1	-	15th	13th	- 2
<b>TOTAL</b>	<b>1 182 714</b>	<b>1 127 848</b>	<b>+ 54 866</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.
2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2018 <http://oe.cd/revenue-statistics>

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