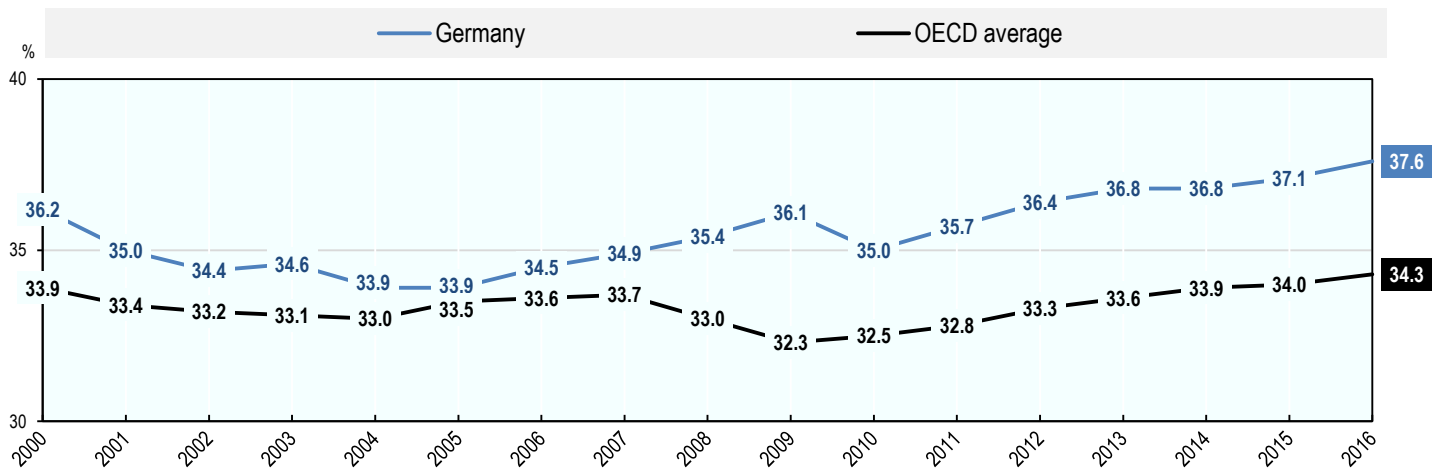


Revenue Statistics 2017 - Germany

Tax-to-GDP ratio

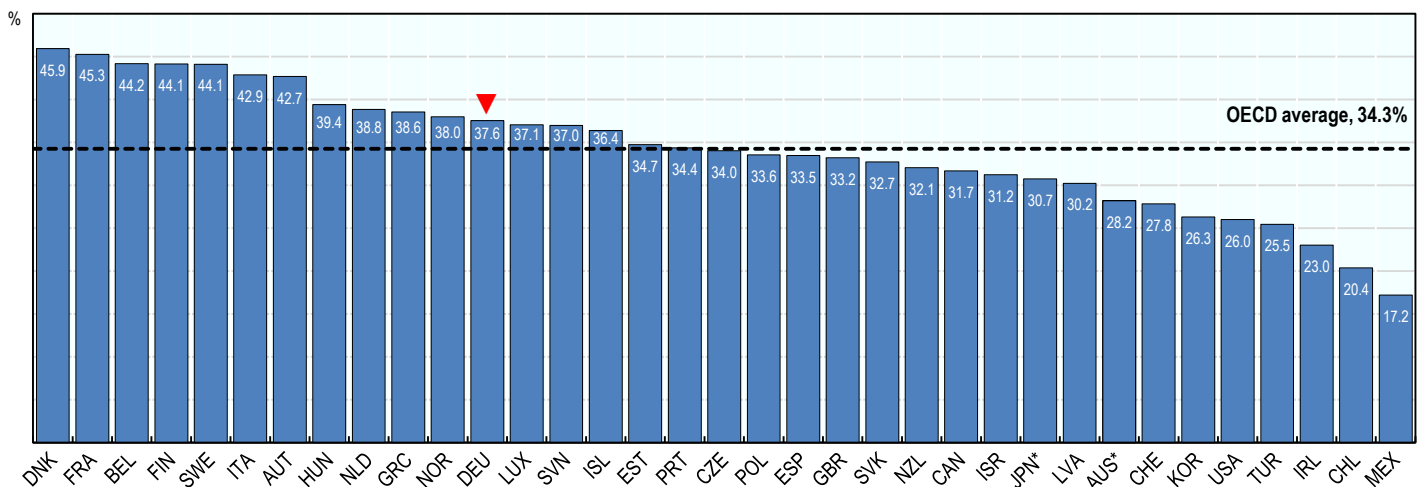
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Germany increased by 0.5 percentage points, from 37.1% in 2015 to 37.6% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in Germany in 2016 has increased from 36.2% in 2000 to 37.6% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in Germany was 37.6% in 2016, with the lowest being 33.9% in 2004 and 2005.



Tax-to-GDP ratio compared to the OECD, 2016

Germany ranked 12th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Germany had a tax-to-GDP ratio of 37.6% compared with the OECD average of 34.3%. In 2015, Germany was ranked 11th out of the 35 OECD countries in terms of the tax-to-GDP ratio.



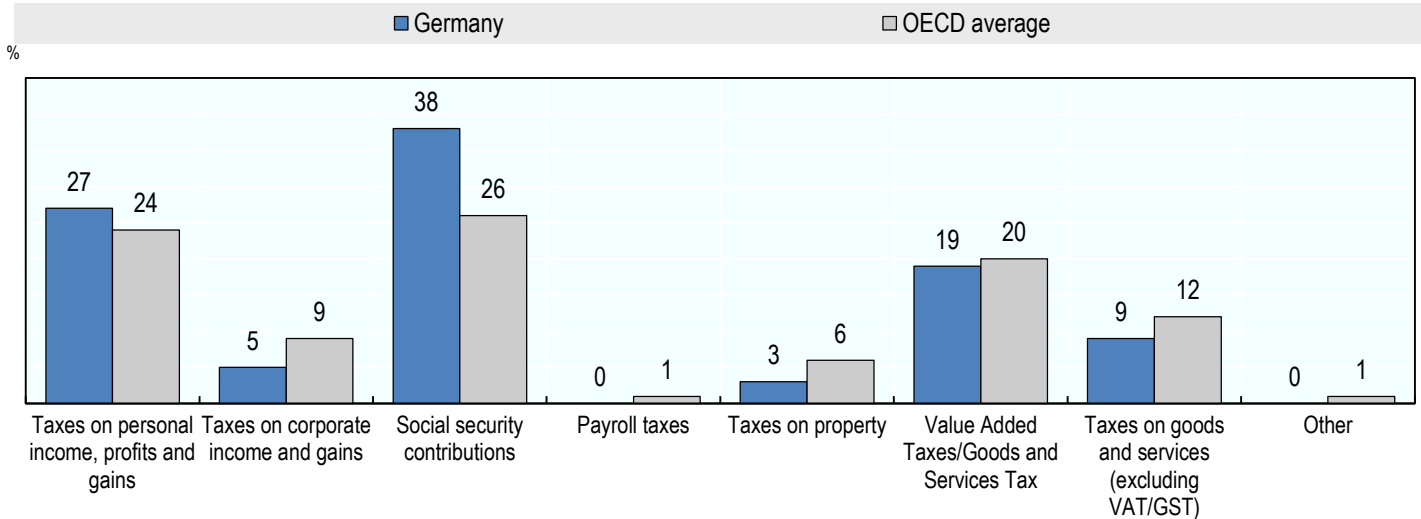
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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 ²		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	352 271	333 609	+ 18 662	31	31	-	19th	19th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	299 568	282 843	+ 16 725	27	26	+ 1	14th	13th	- 1
<i>Corporate income and gains</i>	52 703	50 766	+ 1 937	5	5	-	32nd	32nd	-
Social security contributions	424 612	407 679	+ 16 933	38	38	-	7th	7th	-
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	32 660	28 163	+ 4 497	3	3	-	28th	28th	-
Taxes on goods and services	313 399	304 364	+ 9 035	28	28	-	25th	26th	+ 1
<i>of which VAT</i>	211 936	203 401	+ 8 535	19	19	-	23rd	23rd	-
Other	5 411	4 780	+ 631	-	-	-	19th	21st	+ 2
TOTAL	1 128 353	1 078 595	+ 49 758	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.

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 35th.

Source: OECD Revenue Statistics 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

Contacts

David Bradbury

Centre for Tax Policy and Administration
Head, Tax Policy and Statistics Division
David.Bradbury@oecd.org

Michelle Harding

Centre for Tax Policy and Administration
Head, Tax Data & Statistical Analysis Unit
Michelle.Harding@oecd.org

Michel Lahittete

Centre for Tax Policy and Administration
Statistician
Michel.Lahittete@oecd.org