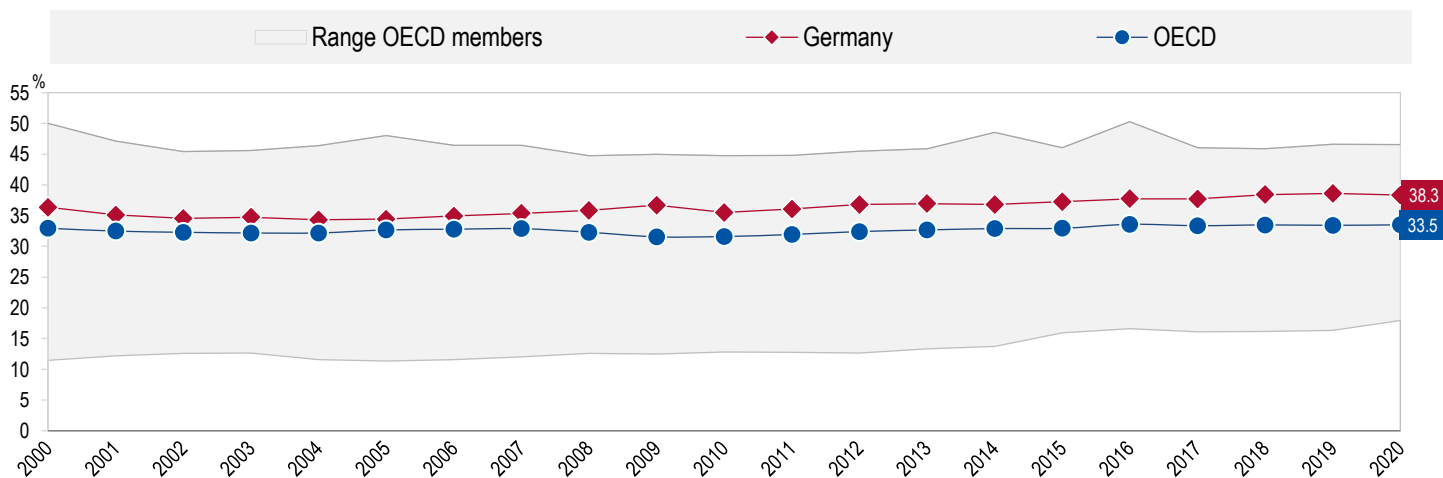


# Revenue Statistics 2021 - Germany

## Tax-to-GDP ratio

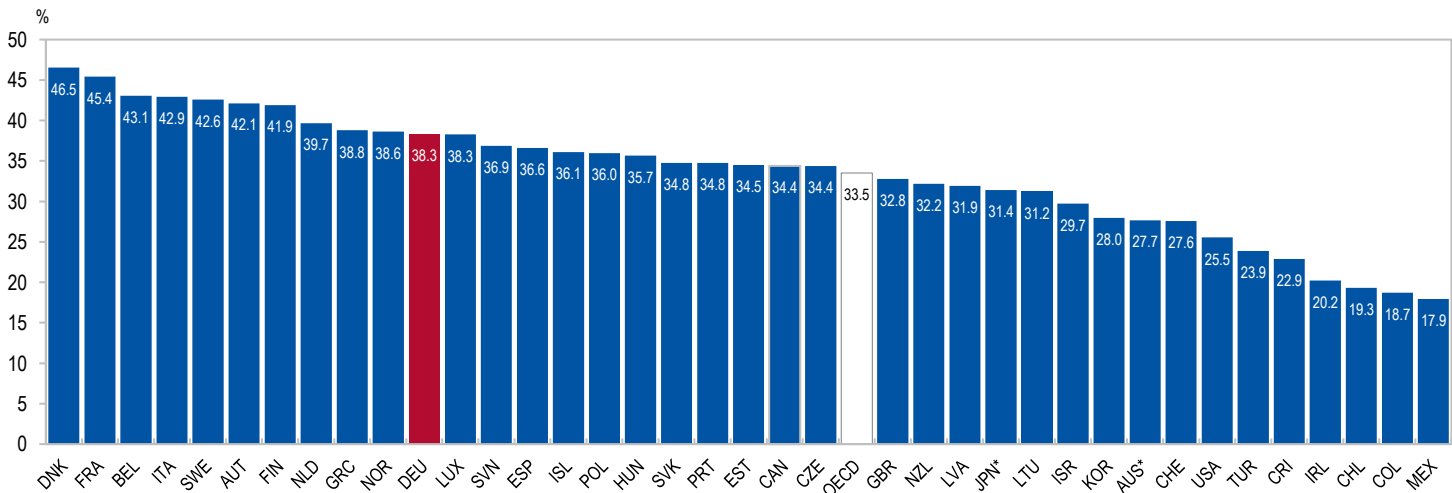
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Germany decreased by 0.3 percentage points from 38.6% in 2019 to 38.3% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Germany has increased from 36.4% in 2000 to 38.3% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Germany was 38.6% in 2019, with the lowest being 34.3% in 2004.



### Tax-to-GDP ratio compared to the OECD, 2020

Germany ranked 11th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Germany had a tax-to-GDP ratio of 38.3% compared with the OECD average of 33.5%. In 2019, Germany was ranked 12th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

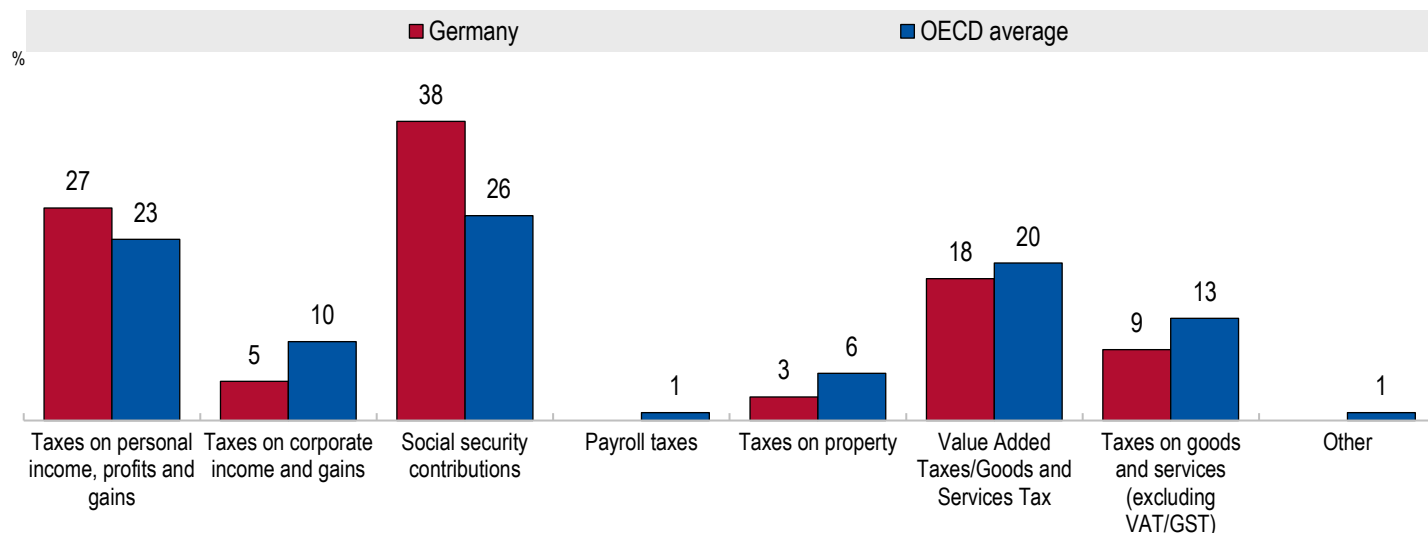
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2019

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 Revenues in national currency			Tax structure in Germany			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains <sup>1</sup>	423 858	436 762	+ 12 904	33	33	-	19th	19th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	351 970	367 322	+ 15 352	27	27	-	12th	12th	-
<i>Corporate income and gains</i>	71 888	69 440	- 2 448	6	5	- 1	31st	33rd	- 2
Social security contributions	487 654	508 124	+ 20 470	38	38	-	6th	5th	+ 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	36 307	38 680	+ 2 373	3	3	-	28th	28th	-
Taxes on goods and services	346 183	357 409	+ 11 226	27	27	-	30th	30th	-
<i>of which VAT</i>	235 449	244 433	+ 8 984	18	18	-	25th	25th	-
Other	5 288	5 411	+ 123	-	-	-	24th	24th	-
<b>TOTAL</b>	<b>1 294 272</b>	<b>1 341 294</b>	<b>+ 47 022</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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

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