Luxembourg has the second lowest public debt among OECD countries. Luxembourg’s general government gross debt was 30% of GDP in 2019, far below the average of 97% among OECD countries. Public debt increased by 3 p.p. in 2020, to 33% of GDP, the smallest increase among countries for which data is available (Figure 2.8).

Chapter 2 – Public finance and economics

Luxembourg lags many OECD countries in the transparency of lobbying activities. Luxembourg has not established a register of lobbyists. It does not disclose the beneficiaries of lobbying activities, or the legislation which lobbyists target. There is no requirement for public officials to disclose their engagement with lobbyists (Figure 12.3).

Chapter 12 – Public sector integrity

Confidence in Luxembourg’s government was the fourth highest among OECD countries in 2020. 78% of citizens reported having confidence in the government during 2020 (Figure 13.1).

Chapter 13 – Core government results

Confidence in national government in 2020 and its change since 2007
**Government resources**

**Government expenditures** (2019, 2020) % of GDP

- 2019: 41%
- 2020: 42%
- 2020: 48%

**Government investment** (2019, 2020) % of GDP

- 2019: 1.3%
- 2020: 3.3%
- 2020: 6.3%

- Luxembourg
  - 2019: 18.0%
  - 2020: 37.0%

- OECD
  - 2019: 0.9%
  - 2020: 5.4%

**Fiscal balance** (2019, 2020) % of GDP

- 2019: -6.6%
- 2020: -3.2%

- Luxembourg
  - 2019: -3.2%
  - 2020: -4.1%

- OECD
  - 2019: 2.4%
  - 2020: 6.6%

**Government gross debt** (SNA definition, 2019, 2020) % of GDP

- Luxembourg
  - 2019: 109%
  - 2020: 109%

- OECD
  - 2019: 13%
  - 2020: 30%

**Government expenditures by selected functions** (2019) % of GDP

- Environmental protection: 0.9%
- Education: 5.1%
- General public services: 5.0%
- Health: 5.0%
- Social protection: 7.9%

**Central government workforce by age** (2020)

- 18-34: 19%
- 35-54: 29%
- 55+: 26%

- Luxembourg
  - 18-34: 25%
  - 35-54: 37%
  - 55+: 48%

**Share of women in management positions in the central government** (2020)

- Luxembourg
  - Senior management: 25%
  - Middle management: 37%
  - N. A.

Source: OECD National Accounts
Source: OECD Survey on the composition of the workforce in central/federal governments
Public governance practices

**Composite indices of public service leadership and capability (2020)**
From 0 (worst) to 1 (best)

- Development of a diverse workforce: 0.32
- Policies to manage senior civil servants: 0.45

Source: OECD Survey on the composition of the workforce in central/federal governments and OECD Survey on public service leadership and capability

**Green budgeting tools (2021)**

- Ex ante or ex post environmental assessment: N. A.
  - 12 YES
  - 2 NO

- Ex ante or ex post green budget tagging: N. A.
  - 7 YES
  - 7 NO

Source: OECD and European Commission – Joint survey on emerging green budgeting practices

**Objectives included in infrastructure and public procurement strategies (2020)**

<table>
<thead>
<tr>
<th>Objective</th>
<th>Environment</th>
<th>Human rights</th>
<th>Gender</th>
</tr>
</thead>
<tbody>
<tr>
<td>Public procurement strategy includes responsible business conduct objectives on...</td>
<td>N. A.</td>
<td>21 YES 5 NO</td>
<td>N. A.</td>
</tr>
<tr>
<td>Infrastructure strategy includes objectives on...</td>
<td>YES</td>
<td>N. A.</td>
<td>5 YES 19 NO</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>NO</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>7 YES 17 NO</td>
</tr>
</tbody>
</table>

Source: OECD Survey on infrastructure governance and OECD Survey on leveraging responsible business conduct through public procurement

**Citizen and stakeholder participation (2020 or 2021)**

<table>
<thead>
<tr>
<th>Participation</th>
<th>Systematic/Not systematic</th>
<th>YES/NO/NEVER</th>
</tr>
</thead>
<tbody>
<tr>
<td>Early consultation in the regulation-making process</td>
<td>NOT SYSTEMATIC</td>
<td>8 SYSTEMATIC 2 NEVER 27 NOT SYSTEMATIC</td>
</tr>
<tr>
<td>Centres of government consulted stakeholders on strategies to manage the COVID-19 crisis</td>
<td>YES</td>
<td>15 YES 8 NO</td>
</tr>
<tr>
<td>Centres of government consulted stakeholders on COVID-19 recovery</td>
<td>NOT SYSTEMATIC</td>
<td>8 SYSTEMATIC 2 NEVER 27 NOT SYSTEMATIC</td>
</tr>
<tr>
<td>Central government portal(s) for carrying out online consultations</td>
<td>YES</td>
<td>22 YES 10 NO</td>
</tr>
</tbody>
</table>

Source: OECD Survey on centres of government’s role in managing the COVID-19 crisis, OECD open government Survey and OECD indicators of regulatory policy and governance (iREG) Survey

**Digital government index (2019)**
Composite index from 0 (worst) to 1 (best)

Source: OECD Survey on digital government 1.0
Government results

Government provides information on law enforcement, due process and respect of human rights (2020)
Composite index from 0 (worst) to 1 (best)

Citizens who express trust in public institutions (2020)

Citizens who believe they have a say in what government does (2018)

Citizens who express satisfaction with public services (2020)

Income inequality before taxes and post taxes and transfers (GINI index, 2018)

Figure notes
- Data on public finance and economics, which are based on the System of National Accounts (SNA), were extracted on 11 May 2021 and data on General government employment were extracted on 12 April 2021. The range of country values refers to year 2019.
- Fiscal balance as reported in SNA framework, also referred to as net lending (+) or net borrowing (-) of government, is calculated as total government revenues minus total government expenditures.
- Government gross debt is reported according to the SNA definition, which differs from the definition applied under the Maastricht Treaty. It is defined as all liabilities that require payment or payments of interest or principal by the debtor to the creditor at a date or dates in the future. All debt instruments are liabilities, but some liabilities such as shares, equity and financial derivatives are not debt.
- The range of country values for the central government workforce by age refers to the 35-44 group.
- Data on trust in the civil service and parliament are 2018 for most countries.
- The range of country values for share of women in management positions in the central government refers to senior management.
- Citizens who express satisfaction with public services: for the judiciary and the police, the data reflect the proportion of citizens who express having confidence in the institution.
- The range of country values for income inequality before taxes and post taxes and transfers refers to GINI after taxes and transfers for the working age population.

Government at a Glance 2021
Published every two years, Government at a Glance provides reliable, internationally comparable indicators on government activities and their results in OECD countries.

The 2021 edition includes input indicators on public finance and employment; while processes include data on institutions, budgeting practices and procedures, human resources management, regulatory governance, public procurement, the governance of infrastructure, public sector integrity, open government and digital government. Outcomes cover core government results (e.g. trust, political efficacy, inequality reduction) and indicators on access, responsiveness, quality and citizen satisfaction for the education, health and justice sectors. Governance indicators are especially useful for monitoring and benchmarking governments’ progress in their public sector reforms.

Each indicator in the publication is presented in a user-friendly format, consisting of graphs and/or charts illustrating variations across countries and over time, brief descriptive analyses highlighting the major findings conveyed by the data, and a methodological section on the definition of the indicator and any limitations in data comparability.

The Excel spreadsheets used to create the tables and figures in Government at a Glance 2021 are available via the StatLinks provided throughout the publication: https://doi.org/10.1787/1c258f55-en

For more information on the data (including full methodology and figure notes) and to consult all other Country Fact Sheets: www.oecd.org/gov/govataglance.htm