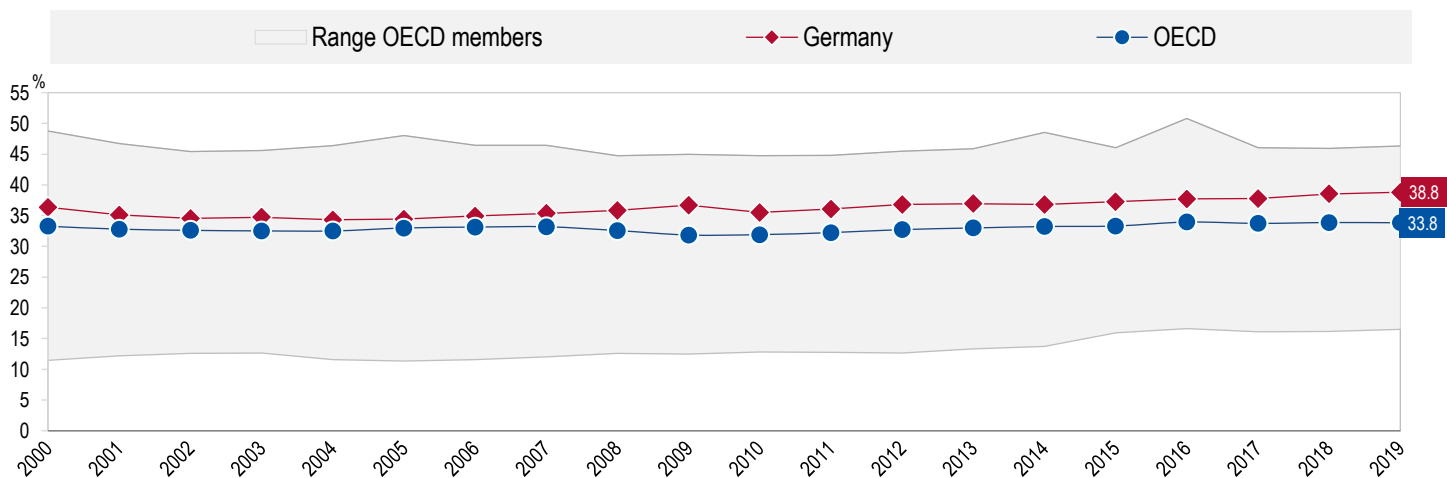


Revenue Statistics 2020 - Germany

Tax-to-GDP ratio

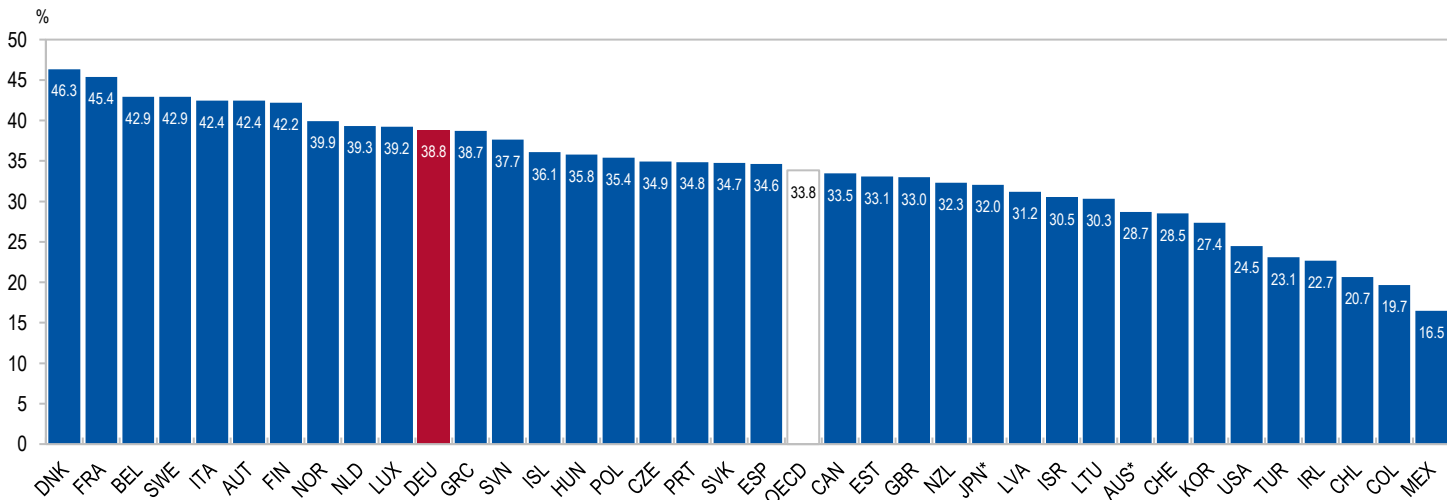
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Germany increased by 0.3 percentage points from 38.5% in 2018 to 38.8% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Germany has increased from 36.4% in 2000 to 38.8% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in Germany was 38.8% in 2019, with the lowest being 34.3% in 2004.



Tax-to-GDP ratio compared to the OECD, 2019

Germany ranked 11th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Germany had a tax-to-GDP ratio of 38.8% compared with the OECD average of 33.8%. In 2018, Germany was ranked 12th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



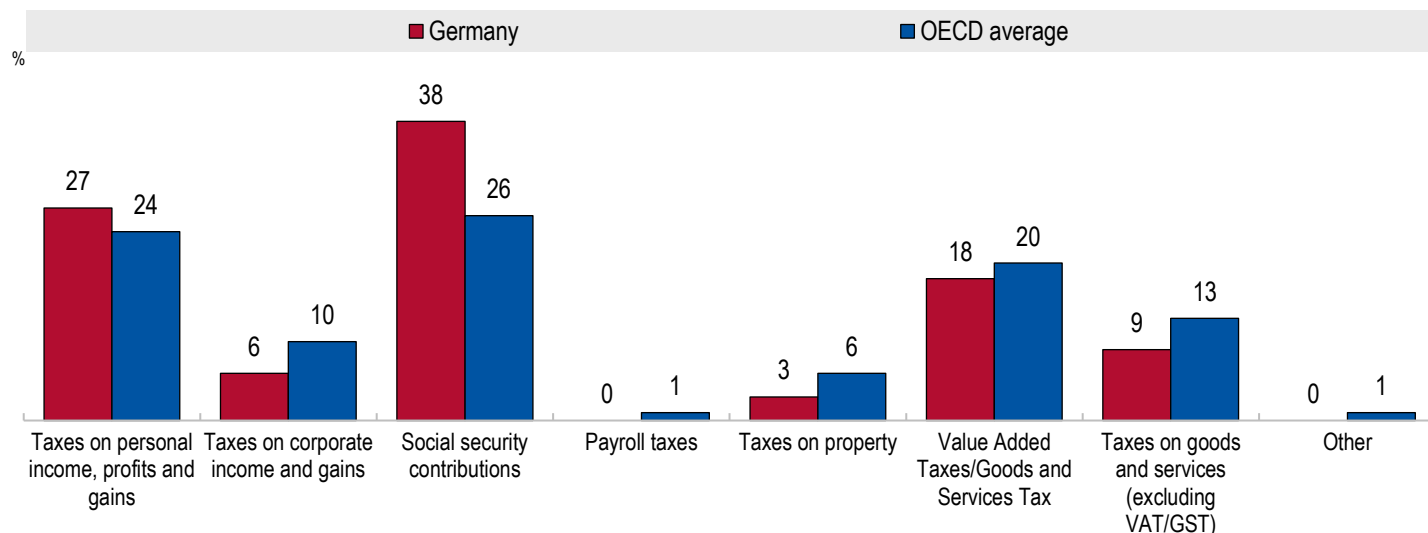
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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 ²		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	400 672	423 781	+ 23 109	33	33	-	19th	20th	- 1
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	334 667	351 896	+ 17 229	27	27	-	13th	12th	+ 1
<i>Corporate income and gains</i>	66 005	71 885	+ 5 880	5	6	+ 1	29th	30th	- 1
Social security contributions	467 185	487 839	+ 20 654	38	38	-	6th	6th	-
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	33 600	35 499	+ 1 899	3	3	-	29th	28th	+ 1
Taxes on goods and services	330 292	346 289	+ 15 997	27	27	-	29th	28th	+ 1
<i>of which VAT</i>	226 901	235 449	+ 8 548	18	18	-	25th	25th	-
Other	5 295	5 288	- 7	-	-	-	23rd	23rd	-
TOTAL	1 232 001	1 293 678	+ 61 677	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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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