Revenue Statistics 2023 - 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 did not change between 2021 and 2022, remaining at 39.3%. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. Since the year 2000, the tax-to-GDP ratio in Germany has increased from 36.4% to 39.3%. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Germany was 39.3% in 2021, with the lowest being 34.3% in 2004.

Tax-to-GDP ratio compared to the OECD, 2022

Germany ranked 10th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Germany had a tax-to-GDP ratio of 39.3% compared with the OECD average of 34.0%. In 2021, Germany was also ranked 10th out of the 38 OECD countries in terms of the tax-to-GDP ratio.

* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: 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, 2021

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

<table>
<thead>
<tr>
<th></th>
<th>2020</th>
<th>2021</th>
<th>Δ</th>
<th>2020</th>
<th>2021</th>
<th>Δ</th>
<th>2020</th>
<th>2021</th>
<th>Δ</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes on personal income, profits and gains</strong></td>
<td>404 582</td>
<td>464 199</td>
<td>+ 59 617</td>
<td>31</td>
<td>33</td>
<td>+ 2</td>
<td>20th</td>
<td>19th</td>
<td>+ 1</td>
</tr>
<tr>
<td><strong>Taxes on corporate income and gains</strong></td>
<td>348 883</td>
<td>378 908</td>
<td>+ 30 025</td>
<td>27</td>
<td>27</td>
<td>-</td>
<td>14th</td>
<td>13th</td>
<td>+ 1</td>
</tr>
<tr>
<td><strong>Social security contributions</strong></td>
<td>55 699</td>
<td>85 291</td>
<td>+ 29 592</td>
<td>4</td>
<td>6</td>
<td>+ 2</td>
<td>35th</td>
<td>31st</td>
<td>+ 4</td>
</tr>
<tr>
<td><strong>Payroll taxes</strong></td>
<td>512 277</td>
<td>534 373</td>
<td>+ 22 096</td>
<td>40</td>
<td>38</td>
<td>- 2</td>
<td>5th</td>
<td>5th</td>
<td>-</td>
</tr>
<tr>
<td><strong>Taxes on property</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>30th</td>
<td>30th</td>
<td>-</td>
</tr>
<tr>
<td><strong>Taxes on goods and services</strong></td>
<td>42 427</td>
<td>44 831</td>
<td>+ 2 404</td>
<td>3</td>
<td>3</td>
<td>-</td>
<td>27th</td>
<td>26th</td>
<td>+ 1</td>
</tr>
<tr>
<td><strong>of which VAT</strong></td>
<td>331 575</td>
<td>378 567</td>
<td>+ 46 992</td>
<td>26</td>
<td>27</td>
<td>+ 1</td>
<td>31st</td>
<td>29th</td>
<td>+ 2</td>
</tr>
<tr>
<td><strong>Other</strong></td>
<td>221 882</td>
<td>259 754</td>
<td>+ 37 872</td>
<td>17</td>
<td>18</td>
<td>+ 1</td>
<td>27th</td>
<td>26th</td>
<td>+ 1</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td>1 291 069</td>
<td>1 422 226</td>
<td>+ 131 157</td>
<td>100</td>
<td>100</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.
1. Includes income taxes not allocable to either personal or corporate income.


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