Revenue Statistics 2022 - 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 1.6 percentage points from 37.9% in 2020 to 39.5% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Germany has increased from 36.4% in 2000 to 39.5% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Germany was 39.5% in 2021, with the lowest being 34.3% in 2004.

Tax-to-GDP ratio compared to the OECD, 2021

Germany ranked 10th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Germany had a tax-to-GDP ratio of 39.5% compared with the OECD average of 34.1%. In 2020, Germany was ranked 12th out of the 38 OECD countries in terms of the tax-to-GDP ratio.

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, 2020

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.

<table>
<thead>
<tr>
<th>Tax Revenues in national currency</th>
<th>Tax structure in Germany</th>
<th>Position in OECD²</th>
</tr>
</thead>
<tbody>
<tr>
<td>Euro, millions</td>
<td>% of total tax revenues</td>
<td></td>
</tr>
<tr>
<td>2019</td>
<td>2020</td>
<td></td>
</tr>
<tr>
<td>Taxes on income, profits and capital gains¹</td>
<td>436 763</td>
<td>404 583</td>
</tr>
<tr>
<td>of which VAT</td>
<td>244 433</td>
<td>221 882</td>
</tr>
<tr>
<td>Taxes on personal income, profits and gains</td>
<td>27</td>
<td>24</td>
</tr>
<tr>
<td>Taxes on property</td>
<td>357 434</td>
<td>331 709</td>
</tr>
<tr>
<td>of which VAT</td>
<td>4 923</td>
<td>4 279</td>
</tr>
<tr>
<td>TOTAL</td>
<td>1 341 320</td>
<td>1 291 049</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.

Source: OECD Revenue Statistics 2022

Contacts

Kurt Van Dender
Centre for Tax Policy and Administration
Acting Head, Tax Policy and Statistics Division
Kurt.VanDender@oecd.org

Alexander Pick
Centre for Tax Policy and Administration
Acting Head, Tax Data & Statistical Analysis Unit
Alexander.Pick@oecd.org

Nicolas Miranda
Centre for Tax Policy and Administration
Statistician, Tax Data & Statistical Analysis Unit
Nicolas.Miranda@oecd.org