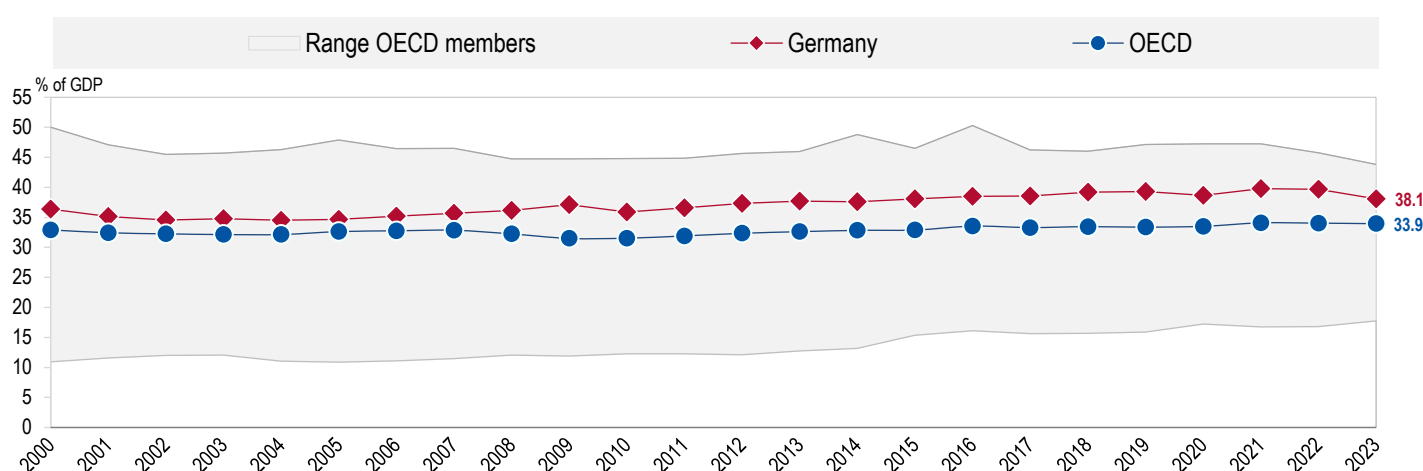


Revenue Statistics 2024 - Germany

Tax-to-GDP ratio

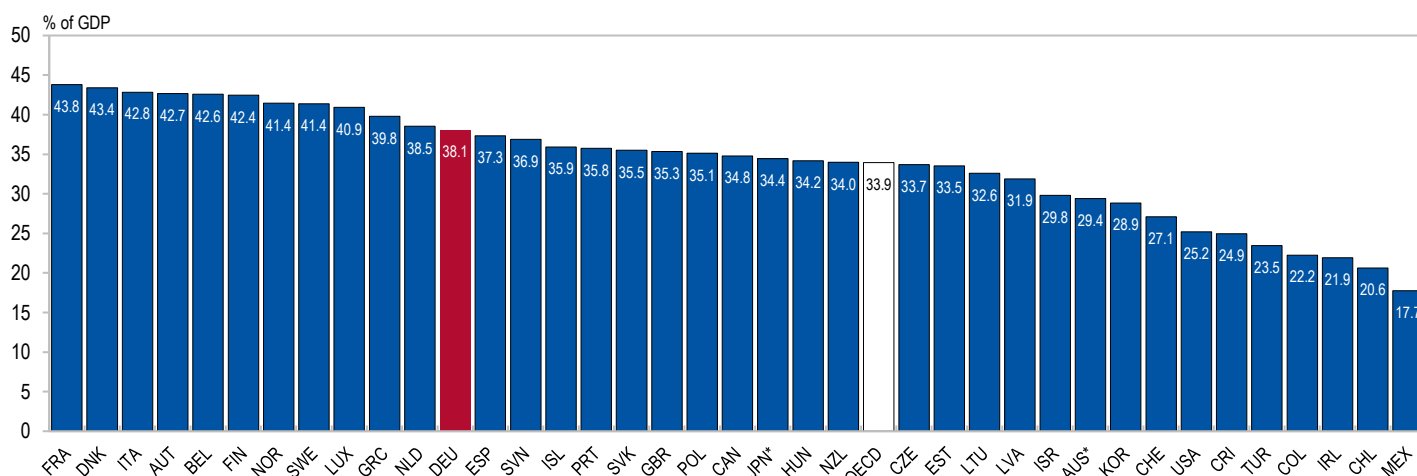
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Germany decreased by 1.6 percentage points from 39.6% in 2022 to 38.1% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Germany has increased from 36.4% in 2000 to 38.1% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Germany was 39.8% in 2021, with the lowest being 34.5% in 2004.



Tax-to-GDP ratio compared to the OECD, 2023

Germany ranked 12th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Germany had a tax-to-GDP ratio of 38.1% compared with the OECD average of 33.9%. In 2022, Germany was ranked 10th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

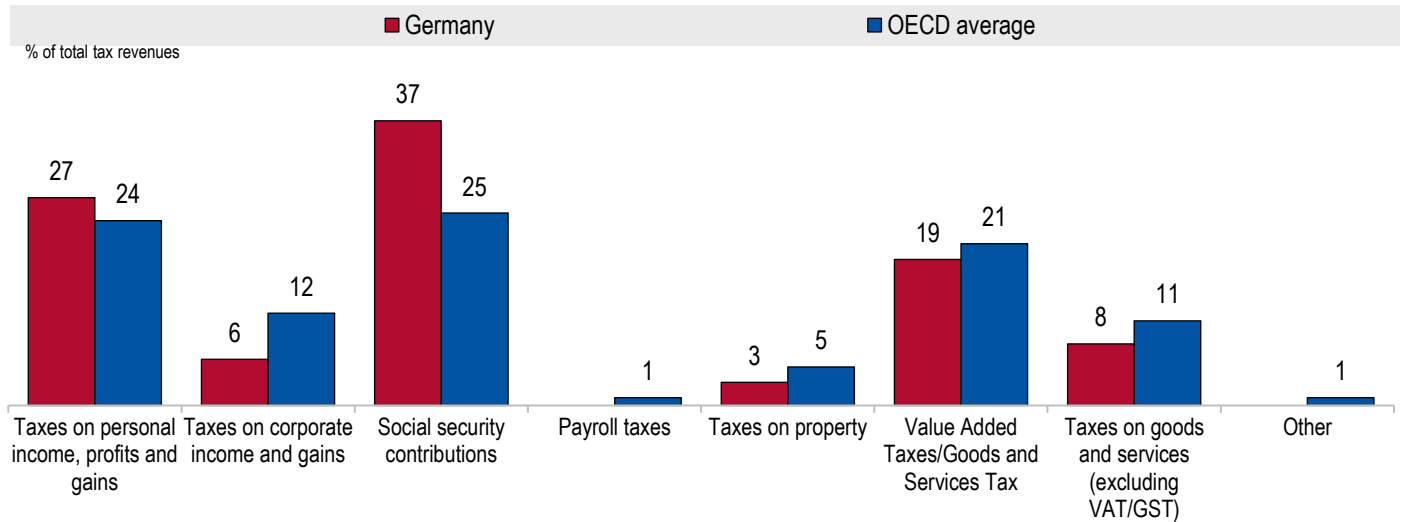
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2022

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		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	463 278	506 014	+ 42 736	32	33	+ 1	19th	20th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	379 110	413 386	+ 34 276	26	27	+ 1	14th	14th	-
<i>Corporate income and gains</i>	84 168	92 628	+ 8 460	6	6	-	31st	34th	- 3
Social security contributions	534 374	567 083	+ 32 709	37	37	-	5th	6th	- 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	44 831	43 244	- 1 587	3	3	-	26th	26th	-
Taxes on goods and services	396 328	420 346	+ 24 018	28	27	- 1	26th	26th	-
<i>of which VAT</i>	260 654	289 962	+ 29 308	18	19	+ 1	26th	23rd	+ 3
Other	5 556	7 066	+ 1 510	-	-	-	26th	26th	-
TOTAL	1 439 067	1 537 045	+ 97 978	100	100	-	-	-	-

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.

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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