

<b>EUROPEAN UNION 27 GDP-WEIGHTED AVERAGES</b>	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Revenue in 2011
<b>A. Structure of revenues</b>	<b>% of GDP</b>												<b>€ bn</b>
Indirect taxes	13.7	13.4	13.4	13.3	13.4	13.4	13.5	13.4	13.1	12.9	13.2	13.4	1,695.9
VAT	7.0	6.9	6.8	6.8	6.8	6.9	7.0	7.0	6.9	6.7	7.0	7.1	904.0
Excise duties and consumption taxes	3.0	2.9	3.0	3.0	2.9	2.8	2.7	2.6	2.6	2.6	2.7	2.7	338.7
Other taxes on products (incl. import duties)	1.7	1.6	1.6	1.6	1.7	1.7	1.8	1.8	1.6	1.5	1.5	1.5	188.1
Other taxes on production	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.1	2.0	2.1	265.2
Direct taxes	14.1	13.6	13.1	12.9	12.8	13.1	13.7	13.8	13.8	12.8	12.6	12.9	1,628.0
Personal income	9.8	9.7	9.4	9.2	9.0	9.0	9.2	9.4	9.4	9.3	9.1	9.1	1,155.7
Corporate income	3.1	2.9	2.6	2.4	2.7	2.9	3.3	3.3	3.0	2.2	2.4	2.5	316.2
Other	1.1	1.1	1.1	1.3	1.2	1.2	1.2	1.2	1.3	1.2	1.2	1.2	156.0
Social contributions	12.7	12.6	12.5	12.7	12.6	12.5	12.4	12.2	12.5	12.9	12.7	12.7	1,602.6
Employers'	7.2	7.2	7.2	7.3	7.2	7.2	7.1	7.1	7.2	7.4	7.3	7.3	921.8
Employees'	4.1	4.0	3.9	3.9	3.9	3.8	3.8	3.7	3.8	3.8	3.8	3.8	486.0
Self- and non-employed	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.4	1.5	1.6	1.6	1.5	194.7
<b>TOTAL</b>	<b>40.4</b>	<b>39.5</b>	<b>38.9</b>	<b>38.8</b>	<b>38.7</b>	<b>39.0</b>	<b>39.5</b>	<b>39.4</b>	<b>39.3</b>	<b>38.4</b>	<b>38.3</b>	<b>38.8</b>	<b>4,910.1</b>
<b>B. Structure by level of government</b>	<b>% of total taxation</b>												
Central government	52.8	52.7	51.9	51.1	51.8	51.9	52.1	52.3	50.6	48.3	50.0	49.1	2,408.8
State government <sup>1)</sup>	18.8	18.1	19.7	20.0	20.3	20.4	20.8	21.2	21.5	21.3	19.8	21.0	341.1
Local government	9.5	9.6	9.8	10.0	10.2	10.4	10.3	10.3	10.4	10.7	10.3	10.8	530.1
Social security funds	35.5	36.1	36.3	36.5	36.0	35.7	35.5	35.1	36.2	37.8	37.3	37.3	1,593.9
EU institutions	1.5	1.4	1.1	0.9	0.7	0.8	0.8	0.8	0.8	0.7	0.7	0.7	35.8
<b>C. Structure by economic function</b>	<b>% of GDP</b>												
Consumption	11.4	11.2	11.1	11.1	11.1	11.1	11.1	11.0	10.9	10.7	11.1	11.2	1,421.6
Labour	20.1	20.0	19.8	19.8	19.4	19.4	19.3	19.1	19.6	20.0	19.6	19.7	2,496.2
Employed	18.4	18.3	18.1	18.0	17.7	17.6	17.6	17.5	17.9	18.1	17.8	17.9	2,263.7
Paid by employers	7.8	7.8	7.7	7.9	7.8	7.7	7.7	7.7	7.8	8.0	8.0	8.0	1,005.7
Paid by employees	10.7	10.5	10.3	10.2	9.9	9.9	9.9	9.9	10.0	10.1	9.8	10.0	1,258.0
Non-employed	1.7	1.7	1.7	1.8	1.8	1.7	1.7	1.6	1.7	1.9	1.9	1.8	232.5
Capital	8.9	8.4	8.0	8.0	8.2	8.6	9.2	9.3	8.9	7.8	7.8	8.0	1,008.1
Capital and business income	6.2	5.8	5.4	5.3	5.5	5.8	6.3	6.5	6.1	5.2	5.2	5.4	679.2
Income of corporations	3.2	2.9	2.7	2.6	2.8	3.0	3.4	3.4	3.1	2.3	2.4	2.6	324.8
Income of households	0.8	0.7	0.6	0.6	0.7	0.7	0.9	0.9	0.9	0.8	0.8	0.8	98.2
Income of self-employed (incl. SSC)	2.2	2.1	2.0	2.1	2.0	2.0	2.1	2.1	2.1	2.1	2.0	2.0	256.2
Stocks of capital / wealth	2.7	2.6	2.7	2.6	2.8	2.8	2.9	2.8	2.8	2.7	2.5	2.6	328.9
<b>D. Environmental taxes</b>	<b>% of GDP</b>												
Environmental taxes	2.7	2.6	2.6	2.6	2.6	2.5	2.5	2.4	2.3	2.4	2.4	2.4	302.7
Energy	2.1	2.0	2.0	2.0	2.0	1.9	1.9	1.8	1.7	1.8	1.8	1.8	226.1
Of which transport fuel taxes	:	:	:	1.6	1.6	1.5	1.5	1.4	1.4	1.4	1.4	1.4	
Transport (excl. fuel)	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	63.3
Pollution/resources	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	13.3
<b>E. Property taxes</b>	<b>% of GDP</b>												
Property taxes	2.1	2.0	2.0	2.0	2.2	2.2	2.3	2.2	2.2	2.0	2.0	2.1	261.3
Recurrent taxes on immovable property	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.1	1.2	1.3	159.2
Other property taxes	0.9	0.8	0.8	0.8	0.9	1.0	1.1	1.1	1.1	0.8	0.8	0.8	102.1
<b>E. Implicit tax rates</b>	<b>%</b>												
Consumption	20.1	19.7	19.7	19.7	19.8	19.7	19.9	20.1	19.7	19.1	19.7	20.1	
Labour employed	36.4	36.1	35.6	35.7	35.5	35.5	35.7	35.9	36.1	35.4	35.4	35.8	
Capital	:	:	:	:	:	:	:	:	:	:	:	:	
Capital and business income	:	:	:	:	:	:	:	:	:	:	:	:	
Corporations	:	:	:	:	:	:	:	:	:	:	:	:	
Households	:	:	:	:	:	:	:	:	:	:	:	:	
Real GDP growth (annual rate)	3.9	2.2	1.3	1.4	2.5	2.0	3.3	3.2	0.3	-4.3	1.9	1.6	

See Annex B for explanatory notes. For classification of taxes please visit: <http://ec.europa.eu/taxtrends>

1) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES. Only these four countries are included in the EU average.

2) Adjusted averages