

GERMANY													2011	
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	Ranking <sup>1)</sup>	€ bn
<b>A. Structure of revenues</b>													<b>% of GDP</b>	
Indirect taxes	11.3	11.1	11.0	11.2	10.8	10.8	10.8	11.3	11.2	11.8	11.3	11.5	24	299.2
VAT	6.8	6.6	6.4	6.4	6.3	6.3	6.4	7.0	7.1	7.5	7.2	7.3	16	189.9
Excise duties and consumption taxes	2.8	2.9	3.0	3.2	3.0	2.9	2.8	2.6	2.6	2.7	2.5	2.6	19	67.3
Other taxes on products (incl. import duties)	0.9	0.9	0.9	0.9	0.9	0.9	0.9	1.0	0.9	0.9	0.9	0.9	15	24.3
Other taxes on production	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.7	0.6	0.7	19	17.7
Direct taxes	13.0	11.4	11.0	11.0	10.8	11.1	11.9	12.2	12.4	11.7	11.1	11.6	14	300.8
Personal income	9.5	9.1	8.8	8.6	8.0	8.0	8.2	8.6	9.0	9.1	8.3	8.4	9	218.2
Corporate income	2.9	1.7	1.6	1.8	2.2	2.5	2.9	2.9	2.7	2.0	2.2	2.6	11	66.2
Other	0.6	0.6	0.6	0.5	0.6	0.6	0.7	0.7	0.7	0.7	0.6	0.6	16	16.5
Social contributions	17.1	16.9	16.9	17.0	16.7	16.4	16.0	15.2	15.2	15.9	15.5	15.5	2	402.6
Employers'	7.5	7.4	7.4	7.5	7.2	7.0	6.8	6.6	6.5	6.8	6.7	6.7	12	173.6
Employees'	6.8	6.8	6.7	6.7	6.5	6.5	6.4	6.1	6.1	6.3	6.2	6.3	3	164.2
Self- and non-employed	2.7	2.6	2.8	2.8	2.9	2.9	2.8	2.5	2.5	2.7	2.6	2.5	3	64.8
Less: amounts assessed but unlikely to be collected	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.	n.a.		
<b>TOTAL</b>	<b>41.3</b>	<b>39.4</b>	<b>38.9</b>	<b>39.1</b>	<b>38.3</b>	<b>38.3</b>	<b>38.6</b>	<b>38.7</b>	<b>38.9</b>	<b>39.3</b>	<b>37.9</b>	<b>38.7</b>	<b>8</b>	<b>1,002.6</b>
<b>B. Structure by level of government</b>													<b>% of total taxation</b>	
Central government	28.1	27.9	28.1	28.3	27.7	28.2	28.6	29.7	29.7	30.2	30.1	30.5	25	305.9
State government <sup>2)</sup>	22.3	21.4	21.1	20.9	21.1	20.8	21.5	22.3	22.3	21.4	20.9	21.0	3	210.6
Local government	6.9	6.6	6.5	6.4	7.0	7.3	7.8	7.9	8.1	7.5	7.5	7.7	15	77.3
Social security funds	41.3	42.8	43.4	43.5	43.5	42.9	41.3	39.3	39.1	40.3	40.9	40.1	4	402.6
EU institutions	1.5	1.3	1.0	0.9	0.7	0.8	0.8	0.8	0.8	0.6	0.6	0.6	19	6.3
<b>C. Structure by economic function</b>													<b>% of GDP</b>	
Consumption	10.6	10.5	10.4	10.5	10.2	10.2	10.2	10.6	10.7	11.2	10.7	10.9	20	282.9
Labour	24.0	23.7	23.6	23.6	22.7	22.2	21.9	21.2	21.6	22.3	21.5	21.6	9	560.1
Employed	21.3	21.0	20.7	20.7	19.7	19.2	19.0	18.5	18.9	19.4	18.7	19.0	9	491.4
Paid by employers	7.5	7.4	7.4	7.5	7.2	7.0	6.8	6.6	6.5	6.8	6.7	6.7	13	173.6
Paid by employees	13.8	13.6	13.4	13.2	12.5	12.2	12.2	12.0	12.3	12.6	12.0	12.3	5	317.9
Non-employed	2.8	2.7	2.9	2.9	2.9	3.0	2.9	2.6	2.7	2.9	2.8	2.6	3	68.7
Capital	6.7	5.1	4.9	5.0	5.4	5.9	6.5	6.9	6.6	5.8	5.7	6.2	16	159.6
Capital and business income	5.5	4.0	3.8	3.9	4.3	4.8	5.4	5.8	5.6	4.8	4.7	5.1	13	131.8
Income of corporations	2.9	1.7	1.6	1.8	2.2	2.5	2.9	2.9	2.7	2.0	2.2	2.6	13	66.2
Income of households	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.7	0.7	0.6	0.5	0.5	16	14.0
Income of self-employed (incl. SSC)	2.2	2.0	1.9	1.7	1.7	1.9	1.9	2.2	2.2	2.2	2.0	2.0	9	51.5
Stocks of capital / wealth	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.1	1.0	1.1	19	27.9
<b>D. Environmental taxes</b>													<b>% of GDP</b>	
Environmental taxes	2.4	2.5	2.5	2.7	2.6	2.5	2.4	2.2	2.2	2.3	2.2	2.3	21	58.4
Energy	2.1	2.1	2.2	2.3	2.2	2.1	2.0	1.9	1.8	1.9	1.8	1.8	17	47.6
Of which transport fuel taxes	:	:	:	1.8	1.7	1.6	1.5	1.4	1.4	1.5	1.4	1.4	18	
Transport (excl. fuel)	0.3	0.4	0.4	0.3	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.4	17	9.4
Pollution/resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.05	0.02	0.06	15	1.4
<b>E. Property taxes</b>													<b>% of GDP</b>	
Property taxes	0.9	0.8	0.8	0.8	0.9	0.9	0.9	0.9	0.9	0.9	0.8	0.9	18	22.3
Recurrent taxes on immovable property	0.5	0.4	0.4	0.5	0.5	0.5	0.5	0.4	0.4	0.5	0.5	0.5	18	11.7
Other property taxes	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	14	10.6
<b>F. Implicit tax rates</b>													<b>%</b>	
Consumption	19.2	18.9	18.9	19.0	18.5	18.3	18.5	20.0	20.0	20.1	19.7	20.1	16	
Labour employed	39.1	38.9	38.7	38.8	37.8	37.5	38.1	37.9	38.0	37.4	36.8	37.1	10	
Capital	27.0	20.7	19.4	19.6	19.7	20.5	21.1	21.6	21.5	21.6	19.7	22.0		
Capital and business income	22.4	16.3	15.2	15.4	15.6	16.6	17.5	18.1	18.1	17.7	16.1	18.2		
Corporations	:	:	:	:	:	:	:	:	:	:	:	:		
Households	:	:	:	:	:	:	:	:	:	:	:	:		
Real GDP growth (annual rate)	3.1	1.5	0.0	-0.4	1.2	0.7	3.7	3.3	1.1	-5.1	3.7	2.9		

1) The ranking is calculated in descending order. A "1" indicates this is the highest value in the EU-27. No ranking is given if more than 10 % of data points are missing.

2) This level refers to the *Länder* in AT and DE, the *gewesten en gemeenschappen / régions et communautés* in BE and *comunidades autónomas* in ES.

Source: Commission Services and Eurostat (online data code gov\_a\_tax\_ag)