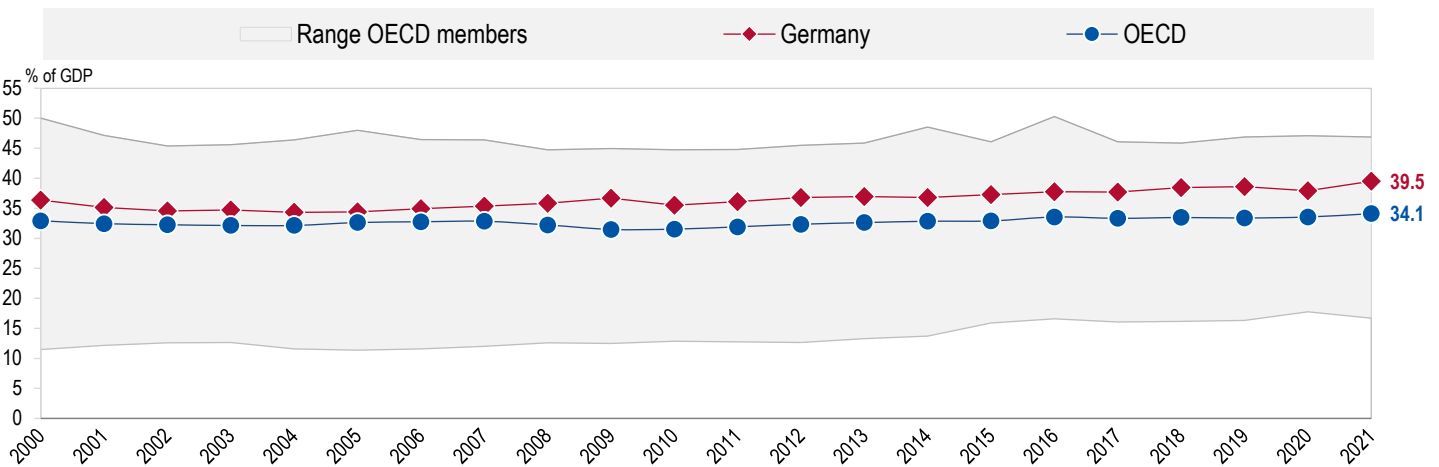


# Revenue Statistics 2022 - Germany

## Tax-to-GDP ratio

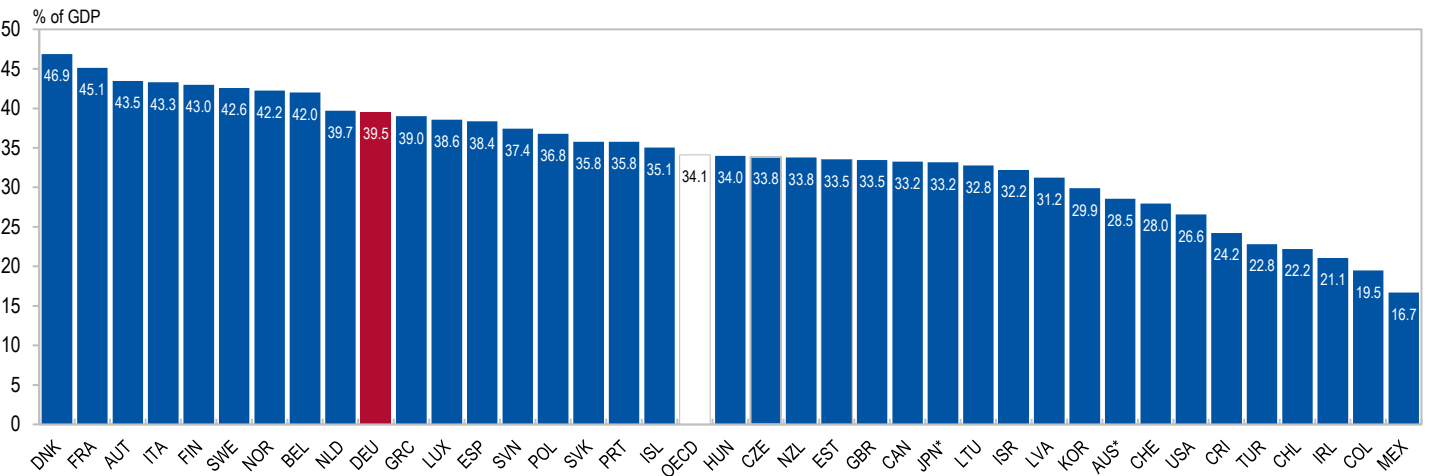
### Tax-to-GDP ratio over time

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 10th<sup>1</sup> 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.



\* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

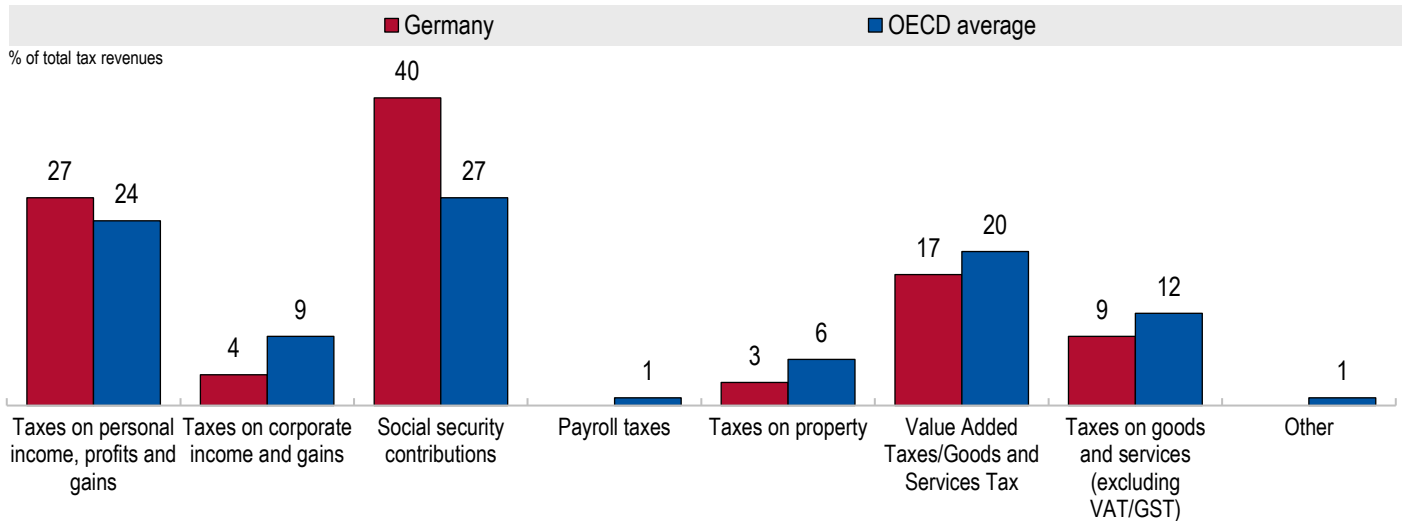
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 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.

### Tax structure

	Tax Revenues in national currency			Tax structure in Germany			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains <sup>1</sup>	436 763	404 583	- 32 180	33	31	- 2	19th	20th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	367 218	348 944	- 18 274	27	27	-	12th	14th	- 2
<i>Corporate income and gains</i>	69 545	55 639	- 13 906	5	4	- 1	33rd	35th	- 2
Social security contributions	508 124	512 122	+ 3 998	38	40	+ 2	5th	5th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	38 680	42 427	+ 3 747	3	3	-	28th	27th	+ 1
Taxes on goods and services	357 434	331 709	- 25 725	27	26	- 1	30th	31st	- 1
<i>of which VAT</i>	244 433	221 882	- 22 551	18	17	- 1	25th	27th	- 2
Other	5 436	4 923	- 513	-	-	-	24th	24th	-
<b>TOTAL</b>	<b>1 341 320</b>	<b>1 291 049</b>	<b>- 50 271</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

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