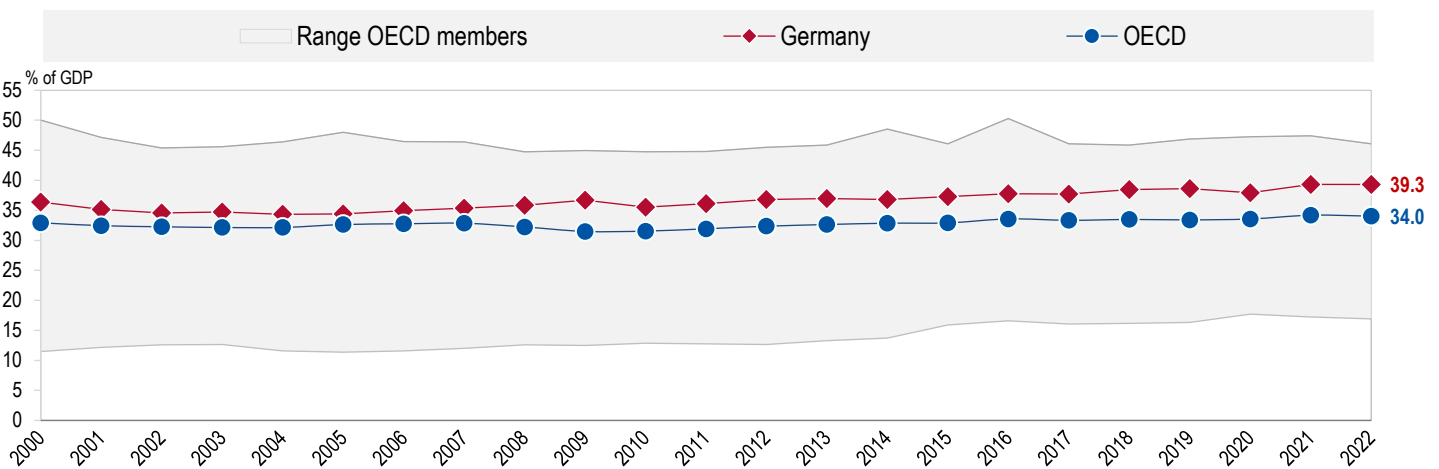


Revenue Statistics 2023 - Germany

Tax-to-GDP ratio

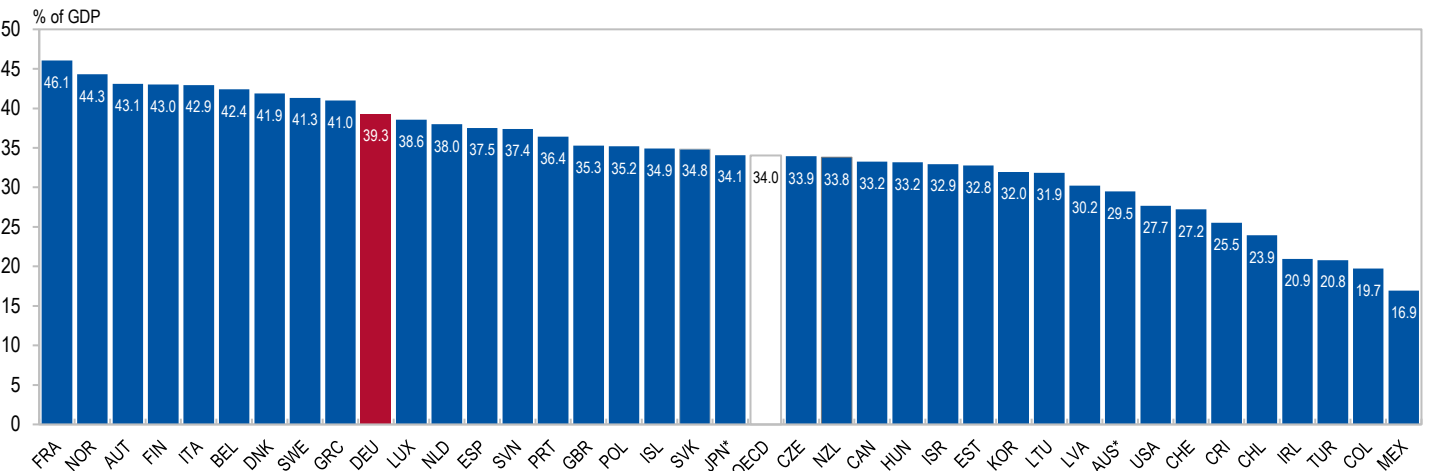
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Germany did not change between 2021 and 2022, remaining at 39.3%. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. Since the year 2000, the tax-to-GDP ratio in Germany has increased from 36.4% to 39.3%. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Germany was 39.3% in 2021, with the lowest being 34.3% in 2004.



Tax-to-GDP ratio compared to the OECD, 2022

Germany ranked 10th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Germany had a tax-to-GDP ratio of 39.3% compared with the OECD average of 34.0%. In 2021, Germany was also ranked 10th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2022 data, therefore their latest 2021 data are presented within this country note.

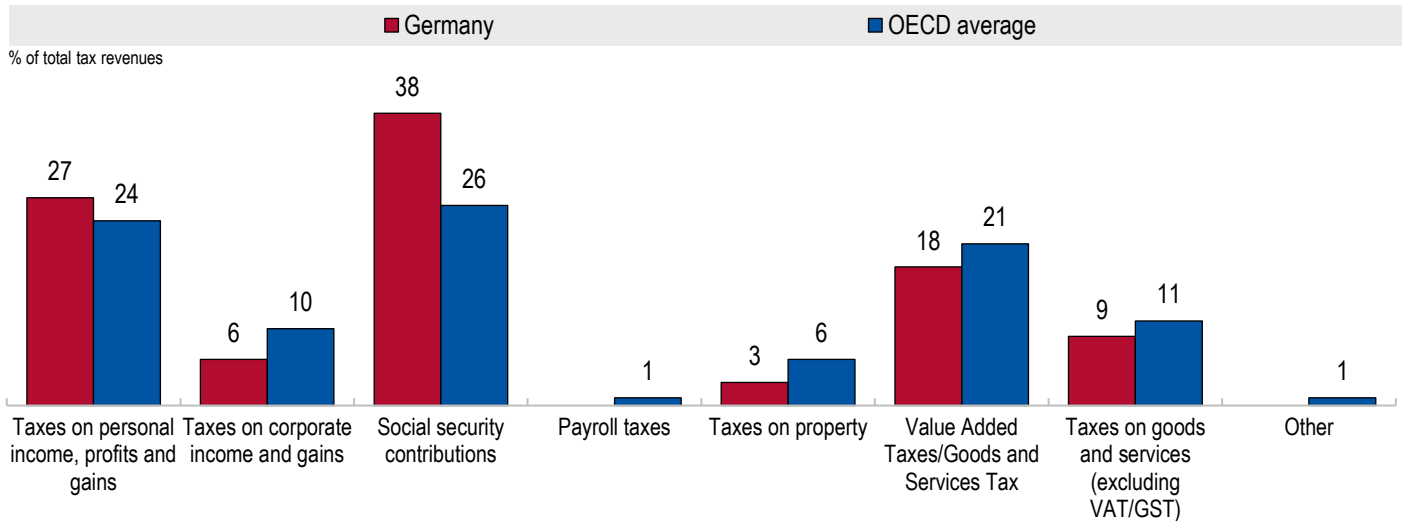
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2021

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			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	404 582	464 199	+ 59 617	31	33	+ 2	20th	19th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	348 883	378 908	+ 30 025	27	27	-	14th	13th	+ 1
<i>Corporate income and gains</i>	55 699	85 291	+ 29 592	4	6	+ 2	35th	31st	+ 4
Social security contributions	512 277	534 373	+ 22 096	40	38	- 2	5th	5th	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	42 427	44 831	+ 2 404	3	3	-	27th	26th	+ 1
Taxes on goods and services	331 575	378 567	+ 46 992	26	27	+ 1	31st	29th	+ 2
<i>of which VAT</i>	221 882	259 754	+ 37 872	17	18	+ 1	27th	26th	+ 1
Other	4 923	5 483	+ 560	-	-	-	24th	24th	-
TOTAL	1 291 069	1 422 226	+ 131 157	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 (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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