



Federal Ministry
of Finance

Financial relations between the Federation and Länder on the basis of constitutional financial provisions

2019

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Introduction:

This report contains brief explanations of how financial relations between the Federation and Länder are structured, as stipulated by the German constitution and ordinary law; an overview of the financial resources of the different levels of government in Germany; and an overview of key co-financing arrangements between the Federation and the Länder.



1. Allocation of state functions between the Federation and Länder (Article 30 of the Basic Law)

In Germany, the Länder (the 16 states that make up the Federal Republic of Germany) are generally responsible for carrying out state functions (including legislation) and executing the laws. This is stipulated by the country's constitution, called the Grundgesetz or Basic Law (cf. Articles 30, 70 and 83 of the Basic Law). The Federation is authorised to perform state functions only where the Basic Law expressly or implicitly empowers it to do so.

1.1 Legislative powers

The legislative powers of the Federation are set out mainly in Article 70 et seqq of the Basic Law and, with regard to taxation in particular, in Article 105 of the Basic Law. The Federation has both exclusive power to legislate on certain matters (cf. Articles 71, 73 and 105 paragraph (1) of the Basic Law) as well as concurrent powers that are shared with the Länder (cf. Articles 72, 74 and 105 paragraph (2) of the Basic Law). In areas where the Federation has exclusive rights to legislate, the Länder have power to legislate only when and to the extent that they are expressly authorised to do so by a federal law. In areas where the Federation and Länder share concurrent legislative powers, however, the Länder have the authority to legislate as long as and to the extent that the Federation has not exercised its legislative power by enacting a law.

The Federation has exclusive legislative powers in areas of national importance (such as matters relating to identity documents and the registration of residents; the protection of cultural assets; and laws on arms and explosives). The Länder have exclusive legislative powers in areas that are regulated at the regional level (such as the penal system, the right of assembly, and civil servants' pay and pensions).

In practice, legislative powers have gravitated largely towards the Federation. The main reason for this is the great extent to which the Federation has exercised its concurrent legislative powers. Over the years, the federal legislature – predominantly with the agreement of the Länder or at their request – has exercised its right to legislate on a wide variety of fundamental matters to preserve legal and economic unity in the national interest and equivalent living conditions throughout the country.

Changes to the law in 1994 established more restrictive criteria on the exercise of concurrent legislative powers by the Federation (the Basic Law was amended such that concurrent powers may be exercised by the Federation only in cases where there is a “necessity” rather than when there is a perceived “need”). At the same time, federal laws may now be adopted which allow federal legislation to be superseded by Länder law if the federal legislation is no longer necessary (this is set out in Article 72 paragraph (4) of the Basic Law and the

transitional arrangement in Article 125a paragraph (2) of the Basic Law).

In some ways, the 1994 legislative amendments also make it easier for the Federation to exercise its concurrent legislative powers, because reviews to determine whether federal legislation is necessary are now required only in certain policy areas (such as public welfare benefits, the economy, and road traffic). In return, the Länder have the power to pass laws that diverge from federal legislation in certain policy fields (such as admissions to higher education, university degree requirements, and some areas of environmental law). This means that concurrent legislative powers can take one of three different forms: first, there are policy areas that require a review to determine whether federal legislation is necessary; second, there are policy areas where no review to determine the necessity for federal legislation is required; and third, there are policy areas where no review to determine the necessity for federal legislation is required but where the Länder are permitted to pass laws that diverge from federal legislation.

The Federation has the exclusive power to pass legislation governing customs duties and financial monopolies (cf. Article 105 paragraph (1) of the Basic Law). With regard to other taxes, the Federation can have concurrent legislative powers (cf. Article 105 paragraph (2) of the Basic Law). The Federation has concurrent legislative powers over taxes whose revenue flows entirely or partly to the Federation – for example, the three “joint taxes”, i.e. income tax, corporation tax and value added tax, whose revenue is shared between the Federation and the Länder (Article 106 paragraph (3), first sentence, of the Basic Law). The Federation also has concurrent legislative powers over taxes for which federal-level legislation has been deemed necessary in accordance with the criteria stipulated in Article 72 paragraph (2) of the Basic Law.

To ensure legal and economic consistency on a nation-wide basis, the Federation has made extensive use of its concurrent legislative powers in the area of taxation. This means that the Länder (together with local authorities) retain the power to levy taxes mainly in the form of local excise duties, as long as such duties are not equivalent to taxes governed by federal law (cf. Article 105 paragraph (2a), first sentence, of the Basic Law). In addition, the Länder have the exclusive power to pass legislation on church tax (cf. Article 140 of the Basic Law in conjunction with Article 137 paragraph (6) of the Weimar Constitution) and to determine the tax rate for real property transfer tax (cf. Article 105 paragraph (2a), second sentence, of the Basic Law). Local authorities have the right to determine the multipliers (Hebesatz) that are applied to the basic rates of real property tax and trade tax (cf. Article 106 paragraph (6), second sentence, of the Basic Law) and that influence the amount of revenue collected by local authorities.

The Länder participate in the legislative activity of the federal government via the Bundesrat (the upper house of the federal parliament). The Länder have the most influence over the legislative process in cases where, according to the Basic Law, a federal law requires the Bundesrat’s consent in order to be enacted. In the area of tax legislation, Bundesrat consent is required if all or part of the tax revenue from a particular tax accrues to the Länder or to the local authorities (cf. Article 105 paragraph (3) of the Basic Law). The latter applies for example to trade tax and real property tax (cf. Article 106 paragraph (6), first sentence, of the Basic Law).

1.2 Administrative responsibilities

In contrast to the allocation of legislative powers, the responsibility for (a) executing laws and (b) performing administrative activities not regulated by law lies predominantly with the Länder. This is particularly true for federal laws that the Länder execute in their own right (cf. Article 83 of the Basic Law). In exceptional cases, the Basic Law stipulates that the Länder execute federal laws on behalf of the Federation. Where the Basic Law requires the Länder to do so, this is called “obligatory execution on federal commission” and occurs for example in the case of taxes accruing in whole or in part to the Federation (cf. Article 108 paragraph (3), first sentence, of the Basic Law). Where the Basic Law enables the Federation to task the Länder with executing a law on behalf of the Federation, this is called “optional execution on federal commission” and occurs for example in the case of aviation administration (cf. Article 87d paragraph (2) of the Basic Law). In contrast to laws that the Länder execute on their own behalf, the Federation has extended supervisory powers when it comes to laws that the Länder execute on the Federation's behalf. These powers encompass legal oversight as well as the authority to ensure that the laws are executed appropriately (cf. Article 84 paragraph (3), first sentence, and Article 85 paragraph (4), first sentence, of the Basic Law).

The Federation itself executes laws – through its own administrative authorities or through federal corporations or public law institutions – in specific areas that are stipulated in the Basic Law. Here too, it is possible to distinguish between functions that the Federation is required to carry out through its own administrative authorities (such as the foreign service; cf. Article 87 paragraph (1), first sentence, of the Basic Law) and functions where this is optional

(such as federal border police authorities; cf. Article 87 paragraph (1), second sentence, of the Basic Law). Article 87 paragraph (3), first sentence, of the Basic Law also contains an important instance of the latter. Under this provision, autonomous federal higher authorities as well as new federal corporations and institutions under public law may be established by federal law for matters over which the Federation has legislative power. Customs duties, fiscal monopolies, excise duties regulated by federal law (including import VAT), motor vehicle tax, other transaction taxes related to motorised means of transport, and the levies applicable within the framework of the European Union are administered by federal revenue authorities – in other words, by federal administrative authorities with their own administrative substructure (cf. Article 108 paragraph (1), first sentence, and Article 87 paragraph (1), first sentence, of the Basic Law).

2. Allocation of financial responsibility between the Federation and the Länder

2.1 Basic principles

According to the Basic Law, each level of government is in principle responsible for financing its own expenditures. The responsibility for financing a state function falls to the government level that bears administrative responsibility for that function as laid down in the Basic Law (Article 104a paragraph (1) of the Basic Law). The basic link between administrative and financial responsibility contained in this burden-sharing rule means that financial responsibility generally lies with the Länder, given the fact that the Länder are generally responsible for executing legislation. The Federation may finance only those tasks that it is explicitly or implicitly responsible for administering under the Basic Law. The principle that administrative responsibility engenders financial responsibility is confirmed by the Basic Law, which stipulates that the Federation and Länder must finance the administrative expenditures incurred by their respective authorities. Administrative expenditures (costs for administrative staff and administrative bodies) must therefore be distinguished from what are referred to as “purpose-related expenditures” – that is, spending that serves to achieve the purpose of the task in question.

2.2 Exceptions

There are, however, exceptions to the strict division of financial responsibilities between the Federation and the Länder. Because of the Federation’s responsibility for the state and economy as a whole, the Basic Law permits the Federation to help finance Länder tasks in the form of co-financing. These joint financing arrangements were partly restructured and modified in the course of the 2006 and 2009 federal reforms, the 2017 reorganisation of financial relations between the Federation and the Länder, and further adjustments enacted in 2019.

2.2.1 Joint tasks

Where certain functions performed by the Länder are of considerable importance for the future development of the country as a whole, the Basic Law allows the Federation to participate in the implementation and financing of such functions if this is necessary for the improvement of living conditions (cf. Article 91a paragraph (1) of the Basic Law). Such functions are referred to as “joint tasks”. The Federation may participate in the following areas, which are specifically and exhaustively designated in the Basic Law::

- > improvement of regional economic structures

> improvement of agricultural structures and coastal protection.

For tasks relating to the improvement of regional economic structures, the Federation provides half of the funding. For tasks relating to the improvement of agricultural structures and coastal protection, the Federation provides at least half of the funding in each Land, although all Länder must receive a uniform share of federal funding.

The details of the coordination between the Federation and Länder must be specified by means of a federal law that requires the approval of the Bundesrat (cf. Article 91a paragraph (2) of the Basic Law). Through this joint coordination, the Federation is able to influence the way in which such activities are carried out in the Länder.

While the Basic Law requires the Federation and Länder to work together on the joint tasks mentioned above in cases where the preconditions are met, it also provides for the option to cooperate in the areas of science and research and in international comparisons of educational systems (Article 91b of the Basic Law).

Under the revised version of Article 91b paragraph (1) of the Basic Law, which took effect in 2015, the Federation and Länder may conclude agreements to cooperate in supporting science, research and teaching in cases that have relevance for the country as a whole. This greatly expands the opportunities for cooperation between the Federation and Länder in the areas of science and research. The new rules permit long-term support for both higher education institutions as well as non-university research centres on the basis of agreements between the Federation and the Länder. Agreements targeting higher education institutions require the consent of all of the Länder, although this does not apply to agreements on the construction of research buildings including large-scale equipment.

Under Article 91b paragraph (2) of the Basic Law, the Federation and Länder may cooperate on measures to assess the performance of the German education system in comparison with other countries, and on related reports and recommendations.

In these areas of activity, the distribution of costs is regulated in each respective agreement between the Federation and Länder and can thus be negotiated by the parties involved.

Furthermore, as part of the 2009 federal reforms, two provisions on administrative cooperation were added to the Basic Law.

First, Article 91c of the Basic Law permits the Federation and Länder to collaborate on IT systems that are necessary for the performance of state functions and to adopt joint interoperability and security standards for public administration. It also provides for the Federation to establish and operate a communications network connecting federal and Länder authorities. The resulting improvement in public sector IT infrastructure is intended to help make the public administration faster, more efficient and more cost-effective. The specifics of this collaboration are defined in a treaty between the Federation and the Länder negotiated within the Commission on Federal Reform. The details regarding the interconnecting network between federal and Länder authorities are laid down in an IT Network Act (IT-Netz-Gesetz) adopted by the Bundestag and Bundesrat as part of the federal reform process. In addition, as part of the 2017 reorganisation of financial relations between the Federation and the Länder, the Federation took on legislative powers that will enable it to establish an obligatory, nationwide joint portal that will give individuals and companies access to online public administration services at the federal and Land level.

Second, Article 91d of the Basic Law grants the Länder and the Federation the option of carrying out comparative studies to assess and improve the performance

of their administrative bodies (a process referred to as benchmarking). This benchmarking aims to improve the performance of public administration as a whole by adding transparency to the services, quality and costs of administrative bodies, thereby shedding light on ways to enhance their effectiveness and efficiency.

The performance of tasks by employment agencies and local authorities in connection with the provision of basic benefits for job-seekers is constitutionally enshrined under Article 91e, which was added to the Basic Law in 2010.

2.2.2 Financial assistance

The Basic Law also gives the Federation the option of providing co-financing in the form of financial assistance. Under Article 104b paragraph (1) of the Basic Law, the Federation may, in areas where it holds legislative powers, grant financial assistance to the Länder to promote particularly important investments by the Länder and local authorities that are necessary to

- > avert a disturbance of the overall economic equilibrium,
- > balance out economic disparities in Germany, or
- > promote economic growth.

This means that financial assistance must aim either (a) to have an impact on growth (the first option above) or (b) to achieve structural changes that will have a positive effect on a region's economy or on the national economy (the second and third options above). At the same time, such investments must (a) be targeted towards functions performed by the Länder and (b) have particular relevance for the country as a whole. One exception to the above-cited condition that the Federation may grant

financial assistance only in areas where it holds legislative powers is laid down in the second sentence of Article 104b paragraph (1) of the Basic Law. This provision expands the Federation's powers by permitting it to grant financial assistance in the event of natural disasters or extraordinary emergencies that are beyond the control of government and that have a major adverse impact on public finances, even if the Federation does not have legislative powers concerning the matter.

The Act Amending the Basic Law, which took effect on 4 April 2019, further expands the Federation's options for providing financial assistance to the Länder for the purpose of boosting investment in politically important areas.

Article 104c of the Basic Law, which was added in 2017 as part of the reorganisation of financial relations between the Federation and the Länder, allows the Federation to provide financial assistance for the purpose of investing in education infrastructure, as long as such investments are deemed relevant for Germany as a whole. Originally, this power extended only to the provision of financial assistance to local authorities with inadequate financial resources. The new rules adopted in 2019 remove this restriction. This means that the Federation now has the ability to support such investment nationwide on the basis of Article 104c of the Basic Law. Wording was also added to this provision to the effect that such federal financial assistance must aim to enhance the efficiency of local education infrastructure. In addition, the Federation's powers to provide financial assistance were extended to cover expenditures of a temporary nature that are directly related to such investments. This rule is an exception; in general, federal financial assistance can be used to promote investment only in fixed assets. Any such non-investment spending must be used for measures that are necessary for fulfilling the purpose of the investment (eligible spending

could include, for example, costs to build a system administration tool or to train instructors as part of an overall programme for investing in digital education infrastructure). Financial assistance in accordance with Article 104c of the Basic Law cannot be used to cover administrative costs related to an investment programme or general follow-up costs of investments. The expanded provisions contained in Article 104c of the Basic Law have no effect on the authority of the Länder over the functions and financing of the education system as a key feature of their autonomy in cultural and educational affairs.

A new article (Article 104d) has been added to the Basic Law that allows the Federation to provide financial assistance to the Länder for the purpose of promoting Land and local authority investment in social housing, as long as such investments are deemed relevant for Germany as a whole. In its statement of legislative intent for Article 104d, the federal government asserted that it is necessary to provide targeted financial assistance in order to tackle housing shortages and rising rents.

These special provisions for providing financial assistance deviate from the general rule (stipulated in Article 104b of the Basic Law) that federal financial assistance is permissible only in those areas where the Federation holds legislative powers. Legislation in the area of education falls under the remit of the Länder; in addition, the Federation no longer has the power to legislate in matters of social housing since the first round of federal reforms in 2006. Furthermore, the prerequisites for granting financial assistance under Article 104b paragraph (1) of the Basic Law do not apply in these exceptional cases.

The Federation is barred from providing full financing for financial assistance measures under Articles 104b, 104c and 104d of the Basic Law. Rather, it can provide only co-financing. This is because the invest-

ments concerned pertain to functions that are in the remit of the Länder, and according to the general rules on burden-sharing, the responsibility for (a) functions and (b) costs should not be completely decoupled. In addition, the new constitutional rules stipulate that – for provisions on financial assistance that take effect after 31 December 2019 – federal financial assistance can be provided only in addition to the own funds provided by the Länder (see Article 104b paragraph (2), fifth sentence, of the Basic Law). This gives constitutional status to a key concern of the Bundestag, which wanted to ensure that federal financial assistance does not simply replace investment by the Länder. Financial assistance may be granted on a temporary basis only and must be reviewed at regular intervals. Furthermore, annual payments of financial assistance must decrease over time. These conditions were waived for financial assistance to boost investment in social housing (Article 104d of the Basic Law); this provides the Federation with the constitutional authority to contribute to the long-term, sustained construction of social housing by using the instrument of financial assistance in accordance with budget law.

Furthermore, upon their request, the Bundestag, federal government and Bundesrat must be informed about the implementation of such measures and the improvements achieved. This makes it possible to monitor whether the funding has achieved its intended objective.

The type, scope and objective of a financial assistance measure must be laid down in (a) a federal law requiring Bundesrat consent or (b) an administrative agreement with all of the affected Länder on the basis of the Federal Budget Act (*Bundeshaushaltsgesetz*). Such a law or administrative agreement must stipulate the main conditions for granting the assistance. This includes, in particular, the types of investment to be funded, the amount of the Federation's con-

tribution, and the distribution of assistance among the Länder. If criteria are established for the design of Länder programmes, such criteria are specified in agreement with the Länder concerned.

To ensure that funds are used appropriately, the federal government can require the submission of reports and documents and can conduct inquiries at all public authorities. However, the federal government has only limited powers of oversight when it comes to financial assistance granted for the purpose of boosting investment in local education infrastructure on the basis of Article 104c of the Basic Law; this is because education policy falls under the remit of the Länder. The federal government can request only reports and the submission of documents in this area (Article 104c, third sentence, of the Basic Law). It does not have the power to conduct inquiries at all public authorities.

2.2.3 Laws granting cash benefits

Federal laws that grant cash benefits and that are executed by the Länder (Article 104a paragraph (3), first sentence, of the Basic Law) constitute another exception to regular burden-sharing rules. If, within the framework of its legislative powers, the Federation pays cash benefits from public funds to private individuals without consideration in return (e.g., for reasons of social policy), the Basic Law allows the Federation to bear all or part of the expenditure. Examples here include:

- > the Federal Training Assistance Act (*Bundesausbildungsförderungsgesetz*) (100% federal funding as of 1 January 2015)
- > the Housing Benefit Act (*Wohngeldgesetz*) (50% federal funding, 50% Länder funding)

> the Federal Parental Benefit and Parental Leave Act (*Gesetz zum Elterngeld und zur Elternzeit*) (100% federal funding).

> the Advance Maintenance Payments Act (*Unterhaltsvorschussgesetz*) (40% federal funding, 60% Länder funding).

2.2.4 Other special burden-sharing rules

In addition to the above-mentioned provisions, the Basic Law contains further exceptions to regular burden-sharing rules. This includes cases in which the Länder execute federal laws on the Federation's behalf. In these cases, the Federation alone pays for the purpose-related expenditures resulting from execution of the law (cf. Article 104a paragraph (2) of the Basic Law). The cost burden borne by the Federation in such cases is justified by the greater influence it has when delegating tasks to the Länder.

With some exceptions, the Federation also bears the costs of (a) occupation and other internal and external costs resulting from the Second World War (Article 120, paragraph (1), first sentence, of the Basic Law) and (b) subsidies needed to cover social security costs, including unemployment insurance (cf. Article 120 paragraph (1), fourth sentence, of the Basic Law).

In contrast, if Germany bears costs for any violations of obligations resulting from supranational or international law, these costs are shared by the Federation and Länder in accordance with the domestic allocation of competences and responsibilities (Article 104a paragraph (6) of the Basic Law). Burden-sharing here follows the principle that the costs are borne by the originator.

Costs arising from sanctions imposed by the European Union for any breaches of budgetary discipline prescribed by Article 126 of the Treaty on the Functioning of the European Union are to be shared by the Federation and Länder at a ratio of 65% to 35%, respectively (cf. Article 109 paragraph (5) of the Basic Law).

2.3 Overview of Federation/Länder co-financing arrangements

		Federal budget	
		2018	2019
		Actual	Target
		- in €bn -*)	
1.	Joint tasks (Article 91a of the Basic Law)	1.2	1.5
	Breakdown:		
	1.1 Regional economic structures	0.5	0.6
	1.2 Agricultural structures and coastal protection	0.7	0.8
2.	Joint funding for research (Article 91b (1) of the Basic Law)	9.9	10.4
	Breakdown:		
	2.1 Major research facilities	3.0	3.1
	2.2 Other research facilities (Wissenschaftsgemeinschaft Gottfried Wilhelm Leibniz e.V.)	0.7	0.7
	2.3 Other research funding	6.2	6.5
3.	Assessing the performance of the German education system in comparison with other countries (Article 91b (2) of the Basic Law)	0.1	0.1
4.	Laws granting cash benefits (Article 104a (3) of the Basic Law)	25.0	26.6
	Breakdown:		
	4.1 Federal student aid	2.2	2.6
	4.2 Housing benefit	0.5	0.5
	4.3 Parental benefit**	6.7	6.9
	4.4 Home childcare allowance	-	-
	4.5 Advance on child maintenance to single parents	0.9	0.7
	4.6 Federation's contribution to housing and heating benefits	7.0	6.7
	4.7 Federation's contribution to basic income support for older people and for people with reduced earning capacity	5.9	7.1
	4.8 Other	1.9	2.0
5.	Financial assistance (Articles 104b, 104c and 104d of the Basic Law)	1.0	1.2
	Breakdown:		
	5.1 Urban development	0.6	0.9
	5.2 Railway infrastructure for public transport	0.2	0.2
	5.3 Other financial assistance	0.2	0.2

*) Discrepancies due to rounding

**) Financed entirely by the Federation

Note:

Co-financing does not include the earmarked payments that the Federation makes to the Länder under Article 13 of the Act Accompanying Federal Reforms (Föderalismusreform-Begleitgesetz) to compensate for federal funding that was discontinued with effect from 2007.

It also does not include the federal special funds that are managed separately from the federal budget.

3. The tax system and the distribution of tax revenue between the Federation, Länder and local authorities

3.1 Overview of the system for distributing tax revenue

3.1.1 Vertical distribution

Assignment of revenue under the system of “separate apportionment” – i.e. where revenue is apportioned to a single government level (Article 106 of the Basic Law):

- > **Federal taxes**
(e.g., excise duties (excluding beer duty), insurance tax, and the surtax on income tax and corporation tax)
- > **Länder taxes**
(e.g., inheritance tax, beer duty and gaming casinos levy)
- > **Local authority taxes**
(e.g., trade tax and real property tax)

Assignment of revenue under the system of shared apportionment (joint taxes):

- > **Income tax**
(including wages tax)
 - Federation: 42.5%
 - Länder: 42.5%
 - Local authorities: 15%

(Article 106 paragraph (3) of the Basic Law in conjunction with section 1 of the Local Authority Finance Reform Act (*Gemeindefinanzreformgesetz*))
- > **Final withholding tax on interest and capital gains**
 - Federation: 44%
 - Länder: 44%
 - Local authorities: 12%
- > **Corporation tax**
 - Federation: 50%
 - Länder: 50%

(Article 106 paragraph (3) of the Basic Law)

> Value added tax

1995

- Federation: 56%
- Länder: 44%

2000

- Federation: approx. 52%
- Länder: approx. 45.9%
- Local authorities: approx. 2.1%

2005

- Federation: 53.1%
- Länder: approx. 44.8%
- Local authorities: approx. 2.1%

2010

- Federation: approx. 53.2%
- Länder: approx. 44.8%
- Local authorities: approx. 2.0%

2011

- Federation: approx. 53.9%
- Länder: approx. 44.1%
- Local authorities: approx. 2.0%

2012

- Federation: approx. 53.4%
- Länder: approx. 44.6%
- Local authorities: approx. 2.0%

2013

- Federation: approx. 53.4%
- Länder: approx. 44.6%
- Local authorities: approx. 2.0%

2014

- Federation: approx. 53.5%
- Länder: approx. 44.5%
- Local authorities: approx. 2.0%

2015

- Federation: approx. 52.3%
- Länder: approx. 45.5%
- Local authorities: approx. 2.2%

2016

- Federation: approx. 49.4%
- Länder: approx. 48.3%
- Local authorities: approx. 2.2%

2017

- Federation: approx. 50.7%
- Länder: approx. 46.6%
- Local authorities: approx. 2.7%

2018

- Federation: approx. 49.6%
- Länder: approx. 47.2%
- Local authorities: approx. 3.2%

2019

- Federation: approx. 48.9%
- Länder: approx. 47.7%
- Local authorities: approx. 3.4%

(Article 106 paragraph (3) and paragraph (4) of the Basic Law in conjunction with section 1 of the Fiscal Equalisation Act)

3.1.2 Horizontal distribution

> Basic principle: distribution reflects local revenue.

> Wages tax is apportioned according to the principle of residency.

> Corporation tax is apportioned according to place of business.

> The final withholding tax on interest and capital gains is apportioned based on bank information stating the Länder in which taxpayers reside or have their registered office.

(Article 107 paragraph (1) of the Basic Law in conjunction with the Tax Revenue Reallocation Act (*Zerlegungsgesetz*))

Horizontal distribution of VAT revenue among the Länder

> In general, VAT revenue is distributed on a per capita basis.

> However, Länder with below-average tax revenue receive a higher share of VAT revenue, while Länder with above-average tax revenue receive a lower share.

3.2.1 Cash revenues from federal, Länder and local authority taxes (2011–2018)*)

Tax type	2011		2012		2013	
	€ million	% of total tax revenue	€ million	% of total tax revenue	€ million	% of total tax revenue
Joint taxes						
Wages tax ¹	139,749.3	24.4	149,064.6	24.8	158,198.1	25.5
Assessed income tax ²	31,995.7	5.6	37,262.4	6.2	42,279.5	6.8
Non-assessed taxes on earnings ²	18,135.6	3.2	20,059.5	3.3	17,259.0	2.8
Final withholding tax on interest and capital gains	8,019.8	1.4	8,234.1	1.4	8,664.4	1.4
Corporation tax ²	15,634.1	2.7	16,934.5	2.8	19,507.6	3.1
Value added taxes	190,032.9	33.1	194,634.9	32.4	196,843.2	31.8
Breakdown: VAT	138,957.4	24.2	142,439.0	23.7	148,315.1	23.9
Import VAT	51,075.6	8.9	52,195.9	8.7	48,528.1	7.8
Total joint taxes	403,567.3	70.4	426,189.9	71.0	442,751.7	71.4
Taxes accruing to the Federation						
Energy duty	40,036.2	7.0	39,304.7	6.6	39,363.9	6.4
Electricity duty	7,246.9	1.3	6,973.2	1.2	7,009.2	1.1
Tobacco duty	14,413.8	2.5	14,143.4	2.4	13,819.9	2.2
Alcohol duty	2,149.4	0.4	2,121.4	0.4	2,102.4	0.3
Sparkling wine duty	454.3	0.1	450.0	0.1	434.3	0.1
Intermediate products duty	15.7	0.0	14.3	0.0	14.4	0.0
Alcopops duty	1.6	0.0	2.0	0.0	2.0	0.0
Coffee duty	1,028.3	0.2	1,053.5	0.2	1,021.1	0.2
Insurance tax	10,754.5	1.9	11,138.0	1.9	11,552.8	1.9
Motor vehicle tax ³	8,422.3	1.5	8,442.7	1.4	8,490.3	1.4
Aviation tax	905.1	0.2	948.4	0.2	978.4	0.2
Nuclear fuel duty	922.5	0.2	1,577.0	0.3	1,285.1	0.2
Surtax/solidarity surcharge	12,780.7	2.2	13,623.7	2.3	14,378.0	2.3
Standard-rate import duties	1.6	0.0	1.7	0.0	1.6	0.0
Other taxes accruing to the Federation	0.0	0.0	0.1	0.0	0.0	0.0
Total taxes accruing to the Federation	99,133.0	17.3	99,794.0	16.6	100,453.5	16.2
Taxes accruing to the Länder						
Net worth tax	-4.0	0.0	-1.0	0.0	-0.6	0.0
Inheritance tax	4,245.9	0.7	4,304.6	0.7	4,633.0	0.7
Real property transfer tax	6,365.5	1.1	7,389.1	1.2	8,394.2	1.4
Motor vehicle tax ³	0.0	0.0	0.0	0.0	0.0	0.0
Betting and lottery tax	1,420.5	0.2	1,431.6	0.2	1,635.3	0.3
Fire protection tax	365.4	0.1	380.4	0.1	391.9	0.1
Beer duty	702.2	0.1	696.6	0.1	668.9	0.1
Total taxes accruing to the Länder	13,095.5	2.3	14,201.3	2.4	15,722.8	2.5
Local authority taxes						
Trade tax	40,423.8	7.1	42,344.5	7.1	43,027.0	6.9
Class A real property tax	367.8	0.1	375.0	0.1	384.7	0.1
Class B real property tax	11,306.3	2.0	11,641.6	1.9	11,992.2	1.9
Other local authority taxes	886.0	0.2	1,037.0	0.2	1,144.9	0.2
Total local authority taxes	52,983.9	9.2	55,398.2	9.2	56,548.9	9.1
Customs duties						
Customs duties (100%)	4,570.8	0.8	4,462.4	0.7	4,231.4	0.7
Total tax revenue	573,350.5	100.0	600,045.8	100.0	619,708.3	100.0

*) Data from previous years are available (in German) at: <http://www.bundesfinanzministerium.de/entwicklung-steuereinnahmen>

2014		2015		2016		2017		2018	
€ million	% of total tax revenue	€ million	% of total tax revenue	€ million	% of total tax revenue	€ million	% of total tax revenue	€ million	% of total tax revenue
167,982.5	26.1	178,890.5	26.6	184,826.1	26.2	195,523.7	26.6	208,230.9	26.8
45,612.6	7.1	48,580.4	7.2	53,833.0	7.6	59,428.2	8.1	60,415.4	7.8
17,423.2	2.7	17,944.8	2.7	19,451.6	2.8	20,918.1	2.8	23,176.0	3.0
7,812.4	1.2	8,258.8	1.2	5,939.6	0.8	7,333.1	1.0	6,893.4	0.9
20,044.0	3.1	19,583.0	2.9	27,441.9	3.9	29,258.9	4.0	33,425.4	4.3
203,110.4	31.6	209,920.6	31.2	217,089.6	30.8	226,355.0	30.8	234,800.5	30.2
154,227.8	24.0	159,015.2	23.6	165,932.4	23.5	170,498.5	23.2	175,437.2	22.6
48,882.6	7.6	50,905.4	7.6	51,157.2	7.2	55,856.5	7.6	59,363.3	7.6
461,985.1	71.8	483,178.1	71.8	508,581.9	72.1	538,817.0	73.4	566,941.6	73.0
39,757.8	6.2	39,593.8	5.9	40,090.7	5.7	41,022.3	5.6	40,881.6	5.3
6,638.2	1.0	6,592.5	1.0	6,569.2	0.9	6,943.9	0.9	6,858.0	0.9
14,611.7	2.3	14,920.9	2.2	14,186.1	2.0	14,398.8	2.0	14,339.0	1.8
2,059.7	0.3	2,069.9	0.3	2,070.2	0.3	2,093.6	0.3	2,132.7	0.3
411.6	0.1	429.1	0.1	400.6	0.1	367.9	0.1	377.7	0.0
14.7	0.0	14.4	0.0	15.2	0.0	16.6	0.0	17.5	0.0
1.3	0.0	2.2	0.0	1.3	0.0	2.0	0.0	2.5	0.0
1,015.6	0.2	1,031.5	0.2	1,039.8	0.1	1,057.4	0.1	1,036.6	0.1
12,046.2	1.9	12,419.5	1.8	12,763.2	1.8	13,269.3	1.8	13,778.8	1.8
8,501.0	1.3	8,804.8	1.3	8,952.1	1.3	8,947.7	1.2	9,047.0	1.2
989.7	0.2	1,022.9	0.2	1,073.7	0.2	1,120.5	0.2	1,186.8	0.2
708.0	0.1	1,370.5	0.2	422.4	0.1	-7,261.9	-1.0	-0.4	0.0
15,046.5	2.3	15,930.3	2.4	16,854.8	2.4	17,953.3	2.4	18,926.7	2.4
1.6	0.0	1.6	0.0	1.6	0.0	1.6	0.0	1.8	0.0
0.0	0.0	0.0	0.0	0.0	0.0	0.5	0.0	0.0	0.0
101,803.8	15.8	104,204.1	15.5	104,440.9	14.8	99,933.6	13.6	108,586.3	14.0
-2.6	0.0	-1.3	0.0	-0.2	0.0	0.2	0.0	-0.1	0.0
5,452.4	0.8	6,289.8	0.9	7,006.5	1.0	6,113.7	0.8	6,813.1	0.9
9,339.1	1.5	11,248.7	1.7	12,408.1	1.8	13,139.2	1.8	14,083.0	1.8
0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
1,673.3	0.3	1,712.2	0.3	1,808.5	0.3	1,836.9	0.3	1,894.0	0.2
409.0	0.1	413.2	0.1	441.8	0.1	450.9	0.1	467.1	0.1
684.4	0.1	676.4	0.1	677.8	0.1	664.2	0.1	655.3	0.1
17,555.6	2.7	20,339.0	3.0	22,342.5	3.2	22,205.0	3.0	23,912.5	3.1
43,755.5	6.8	45,737.4	6.8	50,097.0	7.1	52,872.0	7.2	55,852.4	7.2
383.0	0.1	393.6	0.1	394.2	0.1	404.0	0.1	405.4	0.1
12,307.5	1.9	12,821.1	1.9	13,259.9	1.9	13,561.4	1.8	13,797.3	1.8
1,274.7	0.2	1,429.4	0.2	1,562.3	0.2	1,657.2	0.2	1,710.3	0.2
57,720.8	9.0	60,381.4	9.0	65,313.3	9.3	68,494.7	9.3	71,765.5	9.2
4,551.9	0.7	5,158.8	0.8	5,112.9	0.7	5,062.6	0.7	5,057.1	0.7
643,617.2	100.0	673,261.5	100.0	705,791.4	100.0	734,512.9	100.0	776,262.9	100.0

¹ After subtracting child benefit payments and old-age pension allowances remitted by the Federal Central Tax Office.

² After refunds by the Federal Central Tax Office.

³ Administrative responsibility for motor vehicle tax was transferred from the Länder to the Federation as of 1 July 2009.

3.2.2 Distribution of tax revenue by level of government (2011–2018)*)

Tax type	2011		2012		2013	
	€ million	yoy change in %	€ million	yoy change in %	€ million	yoy change in %
Federation tax revenue						
Taxes accruing to the Federation	99,133.0	6.1	99,794.0	0.7	100,453.5	0.7
+ Federation's share of						
Wages tax/assessed income tax	72,991.6	8.0	79,189.0	8.5	85,203.0	7.6
Non-assessed taxes on earnings/corporation tax	16,884.8	35.0	18,497.0	9.5	18,383.3	-0.6
Final withholding tax on interest and capital gains	3,528.7	-7.9	3,623.0	2.7	3,812.3	5.2
Value added taxes ¹	102,432.6	6.9	103,964.6	1.5	105,083.5	1.1
Trade tax apportionment	1,520.3	18.1	1,586.7	4.4	1,575.1	-0.7
– EU VAT own resources	-1,889.9	2.9	-2,027.4	7.3	-2,082.9	2.7
– EU GNI own resources	-18,003.0	-0.8	-19,826.1	10.1	-24,787.1	25.0
– State subsidies for public transport	-6,979.9	1.5	-7,084.6	1.5	-7,190.9	1.5
– Compensation paid to Länder for transfer of motor vehicle tax revenue	-8,991.8	0.0	-8,991.8	0.0	-8,991.8	0.0
– Supplementary federal grants	-12,110.3	-5.8	-11,621.3	-4.0	-10,792.4	-7.1
– Consolidation assistance	-533.3	x	-800.0	50.0	-800.0	0.0
Total Federation tax revenue	247,982.8	9.8	256,303.1	3.4	259,865.7	1.4
Länder tax revenue						
Taxes accruing to the Länder	13,095.5	7.8	14,201.3	8.4	15,722.8	10.7
+ Länder share of						
Wages tax/assessed income tax	72,991.6	8.0	79,189.0	8.5	85,203.0	7.6
Non-assessed taxes on earnings/corporation tax	16,884.8	35.0	18,497.0	9.5	18,383.3	-0.6
Final withholding tax on interest and capital gains	3,528.7	-7.9	3,623.0	2.7	3,812.3	5.2
Value added taxes ²	83,807.4	4.0	86,785.5	3.6	87,830.8	1.2
Trade tax apportionment	2,149.5	18.0	2,242.9	4.3	2,227.1	-0.7
+ State subsidies for public transport	6,979.9	1.5	7,084.6	1.5	7,190.9	1.5
+ Increased trade tax apportionment	3,218.5	14.3	3,307.7	2.8	3,251.3	-1.7
+ Compensation paid by Federation for transfer of motor vehicle tax revenue	8,991.8	0.0	8,991.8	0.0	8,991.8	0.0
+ Supplementary federal grants	12,110.3	-5.8	11,621.3	-4.0	10,792.4	-7.1
+ Consolidation assistance	533.3	x	800.0	50.0	800.0	0.0
Länder tax revenue³	224,291.3	6.8	236,344.0	5.4	244,205.5	3.3
Local authority tax revenue						
Local authority taxes	12,560.1	4.1	13,053.6	3.9	13,521.9	3.6
+ Local authorities' share of						
Wages tax/assessed income tax/final withholding tax	26,724.1	7.3	28,937.1	8.3	31,111.4	7.5
Value added taxes ¹	3,793.0	5.5	3,884.8	2.4	3,928.9	1.1
+ Trade tax	40,423.8	13.2	42,344.5	4.8	43,027.0	1.6
– Trade tax apportionment	-3,669.8	18.1	-3,829.6	4.4	-3,802.1	-0.7
– Increased trade tax apportionment	-3,218.5	14.3	-3,307.7	2.8	-3,251.3	-1.7
Local authority tax revenue	76,612.7	8.9	81,082.8	5.8	84,535.7	4.3
EU own resources						
Customs duties	4,570.8	4.4	4,462.4	-2.4	4,231.4	-5.2
+ VAT own resources	1,889.9	2.9	2,027.4	7.3	2,082.9	2.7
+ GNI own resources	18,003.0	-0.8	19,826.1	10.1	24,787.1	25.0
EU own resources	24,463.8	0.4	26,315.9	7.6	31,101.3	18.2
Total tax revenue	573,350.5	8.1	600,045.8	4.7	619,708.3	3.3

*) Data from previous years are available (in German) at: <http://www.bundesfinanzministerium.de/entwicklung-steuereinnahmen>

¹ Calculated as follows: The Federation first receives 5.63%; of the amount then remaining, local authorities receive 2.2%; of the amount then remaining, the Federation in 2006 receives 49.6% plus an additional fixed amount. For 2007: the Federation first receives 3.89% of total VAT revenue for unemployment insurance; of the amount then remaining, the Federation receives 5.15% for pension insurance; of the amount then remaining, local authorities receive 2.2%; of the amount then remaining, the Federation receives 49.68% plus an additional fixed amount. For 2008: the Federation first receives 4.42% for unemployment insurance; of the amount then remaining, the Federation receives 5.05% for pension insurance; of the amount then remaining, local authorities receive 2.2%; of the amount then remaining, the Federation receives 49.70% plus an additional fixed amount. From 2009 onwards: the Federation first receives 4.45% for unemployment insurance; of the amount then remaining, the Federation receives 5.05% for pension insurance; of the amount then remaining, local authorities receive 2.2%; of the amount then remaining, the Federation receives 49.70% plus an additional fixed amount.

2014		2015		2016		2017		2018	
€ million	yoy change in %	€ million	yoy change in %	€ million	yoy change in %	€ million	yoy change in %	€ million	yoy change in %
101,803.8	1.3	104,204.1	2.4	104,440.9	0.2	99,933.6	-4.3	108,586.3	8.7
90,777.9	6.5	96,675.1	6.5	101,430.1	4.9	108,354.6	6.8	114,174.7	5.4
18,733.6	1.9	18,763.9	0.2	23,446.8	25.0	25,088.5	7.0	28,300.7	12.8
3,437.5	-9.8	3,633.9	5.7	2,613.4	-28.1	3,226.6	23.5	3,033.1	-6.0
108,596.3	3.3	109,693.6	1.0	107,328.6	-2.2	114,805.2	7.0	116,512.7	1.5
1,603.1	1.8	1,657.5	3.4	1,755.0	5.9	1,940.8	10.6	2,058.3	6.1
-4,014.6	92.7	-4,201.3	4.7	-4,250.1	1.2	-2,362.2	-44.4	-2,384.7	1.0
-22,419.4	-9.6	-21,577.8	-3.8	-19,910.5	-7.7	-14,257.6	-28.4	-21,146.9	48.3
-7,298.7	1.5	-7,408.2	1.5	-8,200.0	10.7	-8,347.6	1.8	-8,497.9	1.8
-8,991.8	0.0	-8,991.8	0.0	-8,991.8	0.0	-8,991.8	0.0	-8,991.8	0.0
-10,681.3	-1.0	-10,041.3	-6.0	-9,844.6	-2.0	-9,229.0	-6.3	-8,485.8	-8.1
-800.0	0.0	-800.0	0.0	-800.0	0.0	-800.0	0.0	-800.0	0.0
270,746.3	4.2	281,607.7	4.0	289,017.8	2.6	309,361.2	7.0	322,358.7	4.2
17,555.6	11.7	20,339.0	15.9	22,342.5	9.9	22,205.0	-0.6	23,912.5	7.7
90,777.9	6.5	96,675.1	6.5	101,430.1	4.9	108,354.6	6.8	114,174.7	5.4
18,733.6	1.9	18,763.9	0.2	23,446.8	25.0	25,088.5	7.0	28,300.7	12.8
3,437.5	-9.8	3,633.9	5.7	2,613.4	-28.1	3,226.6	23.5	3,033.1	-6.0
90,460.1	3.0	95,537.0	5.6	104,928.1	9.8	105,531.8	0.6	110,841.3	5.0
2,266.4	1.8	2,342.8	3.4	2,481.8	5.9	2,744.0	10.6	2,910.0	6.1
7,298.7	1.5	7,408.2	1.5	8,200.0	10.7	8,347.6	1.8	8,497.9	1.8
3,272.7	0.7	3,406.3	4.1	3,594.2	5.5	3,895.3	8.4	4,110.0	5.5
8,991.8	0.0	8,991.8	0.0	8,991.8	0.0	8,991.8	0.0	8,991.8	0.0
10,681.3	-1.0	10,041.3	-6.0	9,844.6	-2.0	9,229.0	-6.3	8,485.8	-8.1
800.0	0.0	800.0	0.0	800.0	0.0	800.0	0.0	800.0	0.0
254,275.6	4.1	267,939.4	5.4	288,673.2	7.7	298,414.1	3.4	314,057.7	5.2
13,965.2	3.3	14,644.0	4.9	15,216.3	3.9	15,622.7	2.7	15,913.0	1.9
32,976.8	6.0	35,111.7	6.5	36,511.6	4.0	39,122.8	7.2	41,124.1	5.1
4,054.0	3.2	4,689.9	15.7	4,833.0	3.1	6,017.9	24.5	7,446.5	23.7
43,755.5	1.7	45,737.4	4.5	50,097.0	9.5	52,872.0	5.5	55,852.4	5.6
-3,869.4	1.8	-4,000.4	3.4	-4,236.8	5.9	-4,684.8	10.6	-4,968.3	6.1
-3,272.7	0.7	-3,406.3	4.1	-3,594.2	5.5	-3,895.3	8.4	-4,110.0	5.5
87,609.4	3.6	92,776.3	5.9	98,826.9	6.5	105,055.3	6.3	111,257.8	5.9
4,551.9	7.6	5,158.8	13.3	5,112.9	-0.9	5,062.6	-1.0	5,057.1	-0.1
4,014.6	92.7	4,201.3	4.7	4,250.1	1.2	2,362.2	-44.4	2,384.7	1.0
22,419.4	-9.6	21,577.8	-3.8	19,910.5	-7.7	14,257.6	-28.4	21,146.9	48.3
30,985.9	-0.4	30,938.0	-0.2	29,273.5	-5.4	21,682.3	-25.9	28,588.7	31.9
643,617.2	3.9	673,261.5	4.6	705,791.4	4.8	734,512.9	4.1	776,262.9	5.7

² Calculated as follows: The Federation first receives 5.63%; of the amount then remaining, local authorities receive 2.2%; of the amount then remaining, the Länder in 2006 receive 50.4% less a fixed amount. For 2007: the Federation first receives 3.89% of total VAT revenue for unemployment insurance; of the amount then remaining, the Federation receives 5.15% for pension insurance; of the amount then remaining, local authorities receive 2.2%; of the amount then remaining, the Länder receive 50.32% less a fixed amount. For 2008: the Federation first receives 4.42% for unemployment insurance; of the amount then remaining, the Federation receives 5.05% for pension insurance; of the amount then remaining, local authorities receive 2.2%; of the amount then remaining, the Länder receive 50.30% less a fixed amount. From 2009 onwards: the Federation first receives 4.45% for unemployment insurance; of the amount then remaining, the Federation receives 5.05% for pension insurance; of the amount then remaining, local authorities receive 2.2%; of the amount then remaining, the Länder receive 50.30% less a fixed amount.

³ Not including local authority tax revenue of city-states (Berlin, Bremen and Hamburg).

3.2.3 Share of total tax revenue taken by the Federation and the Länder (including local authorities) (2011–2018)

Year	Total tax revenue € billion	Federation's share of total tax revenue		Länder and local authority share of total tax revenue	
		€ billion	%	€ billion	%
2011	573.4	248.0	43.3	300.9	52.5
2012	600.0	256.3	42.7	317.4	52.9
2013	619.7	259.9	41.9	328.7	53.0
2014	643.6	270.7	42.1	341.9	53.1
2015	673.3	281.6	41.8	360.7	53.6
2016	705.8	289.0	40.9	387.5	54.9
2017	734.5	309.4	42.1	403.5	54.9
2018	776.3	322.4	41.5	425.3	54.8

3.2.4 Share of VAT revenue taken by the Federation, Länder and local authorities (2011–2018)

Year	VAT revenue			
	Total € billion	Federation ¹ %	Länder ² %	Local authorities %
2011	190.0	53.9	44.1	2.0
2012	194.6	53.4	44.6	2.0
2013	196.8	53.4	44.6	2.0
2014	203.1	53.5	44.5	2.0
2015	209.9	52.3	45.5	2.2
2016	217.1	49.4	48.3	2.2
2017	226.4	50.7	46.6	2.7
2018	234.8	49.6	47.2	3.2

¹ Net amount after deducting transfers of VAT and GNI own resources to the EU and (up to 1994) supplementary grants to the Länder; excluding payments from the Länder for the German Unity Fund.

² Supplementary grants to the Länder (up to 1994) added; payments to the Federation for the German Unity Fund not deducted.

4. Budgetary performance in the Länder from 2009 to 2018

The following tables provide an overview of final budget figures for the Länder from 2009 to 2018, the most recent year for which actual figures are available. These figures possess only limited comparability due to differences in how functions are distributed between a Land and its local authorities. For this reason, additional tables are provided that show fiscal data for the Länder including their local authorities. Moreover, it is necessary to bear in mind that, to varying degrees in the respective Länder, tasks can also be performed by independent providers. This can also lead to distortions when comparing the Länder.

The first table, an overview of total Länder expenditure, is followed by tables covering the most important spending categories – human resources, investment and interest payments. These are followed by overviews of the revenues, deficits and debt levels of the Länder.

In order to compare individual Länder of varying sizes, the individual spending categories are also shown in euros per capita.

¹ The data from 1991 to 2006 are available in previous editions of this report.

a) Total Länder expenditure (Länder budgets only)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	34,578	47,423	9,963	20,905	6,797	24,638	52,965	13,219	3,524	16,630	9,843	8,886	9,055	254,457	21,039	4,260	10,449	35,600	286,537
2010	35,694	41,883	9,943	20,690	6,841	24,528	53,892	13,817	3,910	16,788	9,945	9,306	9,291	252,724	21,669	4,573	11,123	37,154	286,660
2011	37,824	44,350	9,933	21,716	7,028	26,035	56,005	14,417	3,725	16,144	10,053	9,251	9,324	261,989	21,910	4,554	11,502	37,898	296,677
2012	39,047	43,879	10,066	22,242	7,124	26,551	58,408	14,492	3,964	16,022	9,868	9,299	8,813	265,096	21,892	4,675	11,753	38,145	299,274
2013	40,847	46,846	10,082	22,727	7,044	26,659	60,078	14,631	3,915	17,184	9,937	9,645	8,970	273,721	22,269	4,849	12,019	38,911	308,712
2014	42,472	50,224	10,174	23,910	7,169	27,359	62,334	15,252	3,920	17,488	9,979	9,867	8,977	283,602	22,965	5,096	11,900	39,777	319,387
2015	44,050	51,966	10,527	24,738	7,402	28,049	65,635	15,852	3,986	18,193	10,369	10,563	9,106	294,737	24,507	5,100	12,628	42,096	332,709
2016	47,483	55,178	10,778	26,609	7,546	29,155	68,398	16,019	4,119	17,782	10,348	11,160	9,181	307,376	26,147	5,271	13,470	44,807	347,670
2017	48,173	56,938	11,114	27,827	7,387	29,917	73,025	16,430	4,277	17,585	10,704	12,099	9,171	317,542	26,691	5,508	13,532	45,620	357,727
2018	50,831	59,699	11,551	28,071	8,124	30,675	74,503	16,421	4,309	19,016	10,836	14,413	9,770	331,122	27,819	5,680	16,774	50,114	375,915

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	3,217	3,795	3,960	3,450	4,103	3,101	2,960	3,289	3,437	3,981	4,157	3,140	4,012	3,348	6,131	6,454	5,877	6,065	3,500
2010	3,320	3,346	3,965	3,412	4,155	3,092	3,019	3,448	3,834	4,042	4,242	3,287	4,145	3,331	6,291	6,933	6,252	6,315	3,507
2011	3,605	3,575	4,045	3,634	4,366	3,344	3,194	3,614	3,729	3,981	4,400	3,304	4,263	3,513	6,646	7,004	6,728	6,700	3,698
2012	3,704	3,517	4,108	3,705	4,444	3,411	3,329	3,633	3,980	3,960	4,354	3,316	4,052	3,550	6,544	7,169	6,816	6,667	3,722
2013	3,854	3,733	4,119	3,772	4,411	3,423	3,424	3,668	3,947	4,252	4,418	3,435	4,146	3,660	6,561	7,408	6,897	6,719	3,831
2014	3,980	3,975	4,151	3,942	4,488	3,502	3,543	3,812	3,962	4,323	4,459	3,498	4,163	3,777	6,674	7,745	6,804	6,802	3,947
2015	4,087	4,078	4,271	4,045	4,625	3,568	3,712	3,942	4,029	4,486	4,648	3,718	4,226	3,902	7,032	7,685	7,134	7,112	4,084
2016	4,346	4,282	4,333	4,307	4,690	3,668	3,826	3,943	4,128	4,360	4,621	3,879	4,249	4,027	7,363	7,795	7,489	7,436	4,222
2017	4,384	4,388	4,449	4,467	4,586	3,757	4,081	4,037	4,296	4,313	4,800	4,191	4,258	4,147	7,431	8,111	7,431	7,488	4,327
2018	4,600	4,579	4,608	4,491	5,047	3,845	4,159	4,027	4,343	4,666	4,895	4,982	4,554	4,314	7,674	8,346	9,145	8,162	4,535

Throughout the tables in this report, the names of the Länder are abbreviated as follows: BW = Baden-Württemberg, BY = Bavaria, BB = Brandenburg, HE = Hesse, MV = Mecklenburg-Western Pomerania, NI = Lower Saxony, NW = North Rhine-Westphalia, RP = Rheinland-Palatinate, SL = Saarland, SN = Saxony, ST = Saxony-Anhalt, TH = Thuringia (with the former 13 Länder classified as "non-city-state Länder"), BE = Berlin, HB = Bremen, HH = Hamburg (with the latter three Länder classified as "city-states").

b) Total Länder expenditure (including local authorities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	50,430	68,023	12,524	32,122	8,252	35,153	83,880	18,675	4,714	20,357	11,886	12,556	10,909	365,513	21,039	4,260	10,449	35,600	397,560
2010	50,067	63,510	12,815	33,263	8,433	35,326	85,348	18,905	5,244	20,744	12,013	13,080	11,203	366,147	21,669	4,573	11,123	37,154	400,042
2011	51,981	65,396	12,885	34,245	8,759	36,689	88,253	19,538	5,018	20,338	12,206	13,343	11,220	376,055	21,910	4,554	11,502	37,898	410,694
2012	53,262	64,976	12,866	34,790	8,852	37,372	90,944	19,621	5,225	20,630	12,130	13,425	10,969	380,385	21,892	4,675	11,753	38,145	414,511
2013	56,896	69,031	12,976	34,813	8,804	38,141	93,637	19,786	5,280	21,733	12,192	13,952	11,189	393,588	22,269	4,849	12,019	38,911	428,516
2014	58,739	73,216	13,301	36,191	8,953	39,442	96,714	20,476	5,319	22,149	12,459	14,268	11,194	406,899	22,965	5,096	11,900	39,777	442,599
2015	60,643	76,113	13,621	37,556	9,186	39,950	101,249	21,039	5,435	23,613	12,780	15,141	11,328	421,954	24,507	5,100	12,628	42,096	459,836
2016	64,564	79,859	13,995	39,875	9,247	42,141	105,773	21,478	5,537	23,338	12,846	16,169	11,592	440,037	26,147	5,271	13,470	44,807	480,209
2017	65,761	82,416	14,434	40,857	9,195	42,629	109,988	21,820	5,678	22,917	13,258	16,850	11,660	450,362	26,691	5,508	13,532	45,620	490,453
2018	68,828	87,867	15,122	41,889	10,122	44,555	113,130	22,154	5,796	24,656	13,567	19,524	12,223	472,335	27,819	5,680	16,774	50,114	517,074

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	4,692	5,443	4,978	5,301	4,981	4,424	4,688	4,647	4,596	4,873	5,020	4,437	4,833	4,810	6,131	6,454	5,877	6,065	4,856
2010	4,657	5,073	5,110	5,485	5,122	4,453	4,781	4,718	5,142	4,994	5,124	4,620	4,999	4,826	6,291	6,933	6,252	6,315	4,893
2011	4,954	5,272	5,248	5,730	5,441	4,713	5,033	4,898	5,023	5,016	5,342	4,765	5,130	5,043	6,646	7,004	6,728	6,700	5,119
2012	5,053	5,208	5,251	5,795	5,522	4,801	5,184	4,919	5,248	5,099	5,352	4,788	5,043	5,094	6,544	7,169	6,816	6,667	5,156
2013	5,369	5,501	5,302	5,778	5,513	4,897	5,337	4,961	5,324	5,377	5,421	4,968	5,171	5,262	6,561	7,408	6,897	6,719	5,318
2014	5,504	5,794	5,427	5,968	5,605	5,048	5,498	5,118	5,375	5,475	5,567	5,058	5,190	5,420	6,674	7,745	6,804	6,802	5,469
2015	5,627	5,972	5,527	6,140	5,739	5,082	5,726	5,232	5,493	5,822	5,728	5,330	5,257	5,586	7,032	7,685	7,134	7,112	5,645
2016	5,910	6,198	5,626	6,455	5,748	5,302	5,917	5,287	5,550	5,722	5,736	5,620	5,364	5,765	7,363	7,795	7,489	7,436	5,831
2017	5,984	6,351	5,778	6,559	5,709	5,354	6,147	5,361	5,704	5,620	5,946	5,837	5,415	5,881	7,431	8,111	7,431	7,488	5,933
2018	6,228	6,739	6,033	6,702	6,289	5,584	6,315	5,432	5,842	6,050	6,128	6,749	5,697	6,154	7,674	8,346	9,145	8,162	6,238

c) Länder human resources expenditure (Länder budgets only)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	13,587	16,567	2,046	7,716	1,572	9,235	20,230	4,981	1,298	3,374	2,287	3,170	2,222	88,284	6,282	1,343	3,419	11,044	99,328
2010	14,022	17,101	2,137	7,874	1,657	9,410	20,466	5,150	1,333	3,596	2,395	3,267	2,327	90,737	6,460	1,372	3,501	11,333	102,069
2011	14,545	17,442	2,191	8,006	1,700	9,666	21,118	5,307	1,351	3,648	2,424	3,339	2,344	93,083	6,607	1,397	3,534	11,538	104,620
2012	14,835	18,083	2,237	8,236	1,752	9,925	21,771	5,396	1,363	3,680	2,416	3,446	2,324	95,462	6,759	1,424	3,662	11,845	107,308
2013	15,172	19,028	2,288	8,574	1,798	10,325	22,207	5,468	1,398	3,754	2,448	3,512	2,362	98,335	6,938	1,440	3,778	12,156	110,491
2014	15,628	19,804	2,361	8,909	1,862	10,647	23,109	5,625	1,444	3,904	2,477	3,614	2,458	101,842	7,207	1,498	3,861	12,566	114,407
2015	15,708	20,283	2,434	9,028	1,908	11,045	23,608	5,761	1,475	3,999	2,492	3,757	2,492	103,990	7,487	1,537	4,113	13,137	117,127
2016	16,093	20,984	2,546	9,219	1,933	11,340	24,366	5,955	1,520	4,257	2,562	3,887	2,573	107,235	7,807	1,589	4,246	13,642	120,877
2017	16,808	21,861	2,713	9,491	1,961	11,843	25,388	6,188	1,573	4,356	2,549	4,059	2,660	111,448	8,221	1,657	4,434	14,311	125,760
2018	17,142	22,592	2,833	9,937	2,034	12,253	25,929	6,310	1,584	4,607	2,573	4,149	2,694	114,636	8,854	1,726	4,502	15,082	129,719

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	1,264	1,326	813	1,273	949	1,162	1,131	1,239	1,266	808	966	1,120	984	1,162	1,831	2,034	1,923	1,881	1,213
2010	1,304	1,366	852	1,299	1,006	1,186	1,147	1,285	1,307	866	1,021	1,154	1,038	1,196	1,876	2,079	1,968	1,926	1,249
2011	1,386	1,406	892	1,340	1,056	1,242	1,204	1,330	1,353	900	1,061	1,192	1,072	1,248	2,004	2,149	2,067	2,040	1,304
2012	1,407	1,449	913	1,372	1,093	1,275	1,241	1,353	1,369	909	1,066	1,229	1,068	1,278	2,021	2,184	2,124	2,070	1,335
2013	1,432	1,516	935	1,423	1,126	1,326	1,266	1,371	1,410	929	1,089	1,251	1,092	1,315	2,044	2,199	2,168	2,099	1,371
2014	1,464	1,567	963	1,469	1,166	1,363	1,314	1,406	1,460	965	1,107	1,281	1,140	1,356	2,094	2,277	2,207	2,149	1,414
2015	1,458	1,592	988	1,476	1,192	1,405	1,335	1,433	1,491	986	1,117	1,322	1,157	1,377	2,148	2,316	2,324	2,220	1,438
2016	1,473	1,629	1,023	1,492	1,201	1,427	1,363	1,466	1,523	1,044	1,144	1,351	1,191	1,405	2,199	2,349	2,361	2,264	1,468
2017	1,529	1,685	1,086	1,524	1,217	1,487	1,419	1,520	1,580	1,068	1,143	1,406	1,235	1,455	2,289	2,440	2,435	2,349	1,521
2018	1,551	1,733	1,130	1,590	1,264	1,536	1,447	1,547	1,596	1,131	1,162	1,434	1,256	1,494	2,443	2,536	2,455	2,457	1,565

Human resources expenditure ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	39.3	34.9	20.5	36.9	23.1	37.5	38.2	37.7	36.8	20.3	23.2	35.7	24.5	34.7	29.9	31.5	32.7	31.0	34.7
2010	39.3	40.8	21.5	38.1	24.2	38.4	38.0	37.3	34.1	21.4	24.1	35.1	25.1	35.9	29.8	30.0	31.5	30.5	35.6
2011	38.5	39.3	22.1	36.9	24.2	37.1	37.7	36.8	36.3	22.6	24.1	36.1	25.1	35.5	30.2	30.7	30.7	30.4	35.3
2012	38.0	41.2	22.2	37.0	24.6	37.4	37.3	37.2	34.4	23.0	24.5	37.1	26.4	36.0	30.9	30.5	31.2	31.1	35.9
2013	37.1	40.6	22.7	37.7	25.5	38.7	37.0	37.4	35.7	21.8	24.6	36.4	26.3	35.9	31.2	29.7	31.4	31.2	35.8
2014	36.8	39.4	23.2	37.3	26.0	38.9	37.1	36.9	36.8	22.3	24.8	36.6	27.4	35.9	31.4	29.4	32.4	31.6	35.8
2015	35.7	39.0	23.1	36.5	25.8	39.4	36.0	36.3	37.0	22.0	24.0	35.6	27.4	35.3	30.6	30.1	32.6	31.2	35.2
2016	33.9	38.0	23.6	34.6	25.6	38.9	35.6	37.2	36.9	23.9	24.8	34.8	28.0	34.9	29.9	30.1	31.5	30.4	34.8
2017	34.9	38.4	24.4	34.1	26.5	39.6	34.8	37.7	36.8	24.8	23.8	33.5	29.0	35.1	30.8	30.1	32.8	31.4	35.2
2018	33.7	37.8	24.5	35.4	25.0	39.9	34.8	38.4	36.8	24.2	23.7	28.8	27.6	34.6	31.8	30.4	26.8	30.1	34.5

d) Länder human resources expenditure (including local authorities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	20,281	23,659	3,711	11,423	2,472	13,405	31,088	7,228	1,850	5,777	3,764	4,587	3,480	132,725	6,282	1,343	3,419	11,044	143,769
2010	20,845	24,300	3,820	11,658	2,527	13,677	31,442	7,479	1,900	6,020	3,857	4,705	3,611	135,838	6,460	1,372	3,501	11,333	147,171
2011	21,587	24,878	3,935	11,906	2,616	14,106	32,339	7,726	1,951	6,099	3,883	4,838	3,653	139,515	6,607	1,397	3,534	11,538	151,052
2012	22,203	25,764	4,045	12,245	2,687	14,581	33,483	7,895	1,981	6,216	3,901	5,000	3,676	143,675	6,759	1,424	3,662	11,845	155,521
2013	22,896	27,083	4,169	12,728	2,765	15,202	34,409	8,072	2,039	6,378	3,992	5,135	3,752	148,622	6,938	1,440	3,778	12,156	160,778
2014	23,719	28,259	4,312	13,284	2,864	15,749	35,653	8,340	2,120	6,630	4,088	5,313	3,891	154,221	7,207	1,498	3,861	12,566	166,787
2015	24,257	28,939	4,431	13,509	2,904	16,343	36,587	8,563	2,166	6,771	4,139	5,520	3,950	158,079	7,487	1,537	4,113	13,137	171,216
2016	25,126	30,270	4,625	13,947	2,948	16,828	37,912	8,926	2,247	7,138	4,267	5,738	4,065	164,037	7,807	1,589	4,246	13,642	177,678
2017	26,244	31,572	4,883	14,401	2,998	17,671	39,484	9,235	2,321	7,317	4,298	5,987	4,162	170,573	8,221	1,657	4,434	14,311	184,885
2018	27,059	32,849	5,116	15,089	3,108	18,387	40,735	9,509	2,364	7,701	4,388	6,210	4,242	176,758	8,854	1,726	4,502	15,082	191,841

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	1,887	1,893	1,475	1,885	1,492	1,687	1,737	1,799	1,804	1,383	1,590	1,621	1,542	1,747	1,831	2,034	1,923	1,881	1,756
2010	1,939	1,941	1,523	1,923	1,535	1,724	1,761	1,866	1,863	1,449	1,645	1,662	1,611	1,790	1,876	2,079	1,968	1,926	1,800
2011	2,057	2,005	1,602	1,992	1,625	1,812	1,844	1,937	1,953	1,504	1,699	1,728	1,670	1,871	2,004	2,149	2,067	2,040	1,883
2012	2,106	2,065	1,651	2,040	1,676	1,873	1,909	1,979	1,989	1,536	1,721	1,783	1,690	1,924	2,021	2,184	2,124	2,070	1,934
2013	2,160	2,158	1,703	2,113	1,732	1,952	1,961	2,024	2,056	1,578	1,775	1,829	1,734	1,987	2,044	2,199	2,168	2,099	1,995
2014	2,222	2,236	1,759	2,190	1,793	2,016	2,027	2,085	2,143	1,639	1,827	1,884	1,804	2,054	2,094	2,277	2,207	2,149	2,061
2015	2,251	2,271	1,798	2,209	1,815	2,079	2,069	2,130	2,190	1,669	1,855	1,943	1,833	2,093	2,148	2,316	2,324	2,220	2,102
2016	2,300	2,349	1,859	2,258	1,833	2,117	2,121	2,197	2,252	1,750	1,905	1,994	1,881	2,149	2,199	2,349	2,361	2,264	2,158
2017	2,388	2,433	1,955	2,312	1,861	2,219	2,207	2,269	2,332	1,795	1,928	2,074	1,933	2,228	2,289	2,440	2,435	2,349	2,237
2018	2,449	2,519	2,041	2,414	1,931	2,304	2,274	2,332	2,383	1,890	1,982	2,147	1,977	2,303	2,443	2,536	2,455	2,457	2,314

Human resources expenditure ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	40.2	34.8	29.6	35.6	30.0	38.1	37.1	38.7	39.2	28.4	31.7	36.5	31.9	36.3	29.9	31.5	32.7	31.0	36.2
2010	41.6	38.3	29.8	35.0	30.0	38.7	36.8	39.6	36.2	29.0	32.1	36.0	32.2	37.1	29.8	30.0	31.5	30.5	36.8
2011	41.5	38.0	30.5	34.8	29.9	38.4	36.6	39.5	38.9	30.0	31.8	36.3	32.6	37.1	30.2	30.7	30.7	30.4	36.8
2012	41.7	39.7	31.4	35.2	30.4	39.0	36.8	40.2	37.9	30.1	32.2	37.2	33.5	37.8	30.9	30.5	31.2	31.1	37.5
2013	40.2	39.2	32.1	36.6	31.4	39.9	36.7	40.8	38.6	29.3	32.7	36.8	33.5	37.8	31.2	29.7	31.4	31.2	37.5
2014	40.4	38.6	32.4	36.7	32.0	39.9	36.9	40.7	39.9	29.9	32.8	37.2	34.8	37.9	31.4	29.4	32.4	31.6	37.7
2015	40.0	38.0	32.5	36.0	31.6	40.9	36.1	40.7	39.9	28.7	32.4	36.5	34.9	37.5	30.6	30.1	32.6	31.2	37.2
2016	38.9	37.9	33.0	35.0	31.9	39.9	35.8	41.6	40.6	30.6	33.2	35.5	35.1	37.3	29.9	30.1	31.5	30.4	37.0
2017	39.9	38.3	33.8	35.2	32.6	41.5	35.9	42.3	40.9	31.9	32.4	35.5	35.7	37.9	30.8	30.1	32.8	31.4	37.7
2018	39.3	37.4	33.8	36.0	30.7	41.3	36.0	42.9	40.8	31.2	32.3	31.8	34.7	37.4	31.8	30.4	26.8	30.1	37.1

e) Länder investment expenditure (Länder budgets only)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	3,307	11,785	1,739	2,015	1,160	2,029	5,148	1,059	358	3,367	1,590	779	1,369	35,701	1,543	500	1,171	3,213	38,905
2010	3,864	5,233	1,640	2,063	1,191	2,173	5,761	1,275	536	3,491	1,551	983	1,482	31,236	1,773	545	1,183	3,500	34,728
2011	4,043	5,383	1,564	2,439	1,288	2,466	6,174	1,316	347	3,003	1,420	964	1,391	31,790	1,534	519	956	3,008	34,790
2012	3,372	4,897	1,369	2,058	1,276	2,210	4,911	1,306	386	2,755	1,288	785	1,180	27,785	1,377	502	933	2,806	30,583
2013	3,457	5,297	1,353	1,953	1,096	1,639	5,191	956	406	3,054	1,236	730	1,269	27,626	1,265	573	871	2,703	30,325
2014	4,270	5,317	1,345	1,868	1,116	1,666	5,191	903	370	3,101	1,264	652	1,167	28,223	1,380	721	856	2,955	31,174
2015	4,306	5,466	1,314	1,699	1,053	1,425	5,365	932	334	3,476	1,409	752	1,221	28,747	2,372	523	801	3,696	32,442
2016	4,354	5,596	1,072	1,689	1,029	1,378	5,981	859	367	2,783	1,124	733	1,064	28,018	2,866	457	905	4,227	32,245
2017	4,273	5,912	1,095	1,749	891	1,304	6,622	851	390	2,604	1,228	807	1,041	28,759	2,794	584	742	4,119	32,878
2018	4,173	6,603	1,205	1,869	1,132	1,284	7,397	843	392	3,522	1,279	3,453	1,397	34,532	2,639	647	3,590	6,875	41,408

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	308	943	691	332	700	255	288	264	349	806	672	275	607	470	450	758	658	547	475
2010	359	418	654	340	723	274	323	318	526	840	661	347	661	412	515	827	665	595	425
2011	385	434	637	408	800	317	352	330	347	741	621	344	636	426	465	798	559	532	434
2012	320	392	559	343	796	284	280	327	388	681	568	280	542	372	412	769	541	490	380
2013	326	422	553	324	687	210	296	240	409	756	550	260	586	369	373	875	500	467	376
2014	400	421	549	308	699	213	295	226	374	767	565	231	541	376	401	1,095	489	505	385
2015	400	429	533	278	658	181	303	232	338	857	632	265	566	381	681	788	452	624	398
2016	399	434	431	273	640	173	335	211	367	682	502	255	492	367	807	675	503	701	392
2017	389	456	438	281	553	164	370	209	392	639	551	279	483	376	778	860	407	676	398
2018	378	506	481	299	703	161	413	207	395	864	578	1,193	651	450	728	950	1,957	1,120	500

Investment ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	9.6	24.9	17.5	9.6	17.1	8.2	9.7	8.0	10.2	20.2	16.2	8.8	15.1	14.0	7.3	11.7	11.2	9.0	13.6
2010	10.8	12.5	16.5	10.0	17.4	8.9	10.7	9.2	13.7	20.8	15.6	10.6	15.9	12.4	8.2	11.9	10.6	9.4	12.1
2011	10.7	12.1	15.7	11.2	18.3	9.5	11.0	9.1	9.3	18.6	14.1	10.4	14.9	12.1	7.0	11.4	8.3	7.9	11.7
2012	8.6	11.2	13.6	9.3	17.9	8.3	8.4	9.0	9.7	17.2	13.0	8.4	13.4	10.5	6.3	10.7	7.9	7.4	10.2
2013	8.5	11.3	13.4	8.6	15.6	6.1	8.6	6.5	10.4	17.8	12.4	7.6	14.1	10.1	5.7	11.8	7.2	6.9	9.8
2014	10.1	10.6	13.2	7.8	15.6	6.1	8.3	5.9	9.4	17.7	12.7	6.6	13.0	10.0	6.0	14.1	7.2	7.4	9.8
2015	9.8	10.5	12.5	6.9	14.2	5.1	8.2	5.9	8.4	19.1	13.6	7.1	13.4	9.8	9.7	10.3	6.3	8.8	9.8
2016	9.2	10.1	9.9	6.3	13.6	4.7	8.7	5.4	8.9	15.6	10.9	6.6	11.6	9.1	11.0	8.7	6.7	9.4	9.3
2017	8.9	10.4	9.9	6.3	12.1	4.4	9.1	5.2	9.1	14.8	11.5	6.7	11.4	9.1	10.5	10.6	5.5	9.0	9.2
2018	8.2	11.1	10.4	6.7	13.9	4.2	9.9	5.1	9.1	18.5	11.8	24.0	14.3	10.4	9.5	11.4	21.4	13.7	11.0

f) Länder investment expenditure (including local authorities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	8,318	17,667	2,191	3,392	1,331	4,004	6,748	2,312	518	3,924	1,826	1,422	1,855	55,506	1,543	500	1,171	3,213	58,710
2010	7,604	10,568	2,084	4,224	1,385	3,855	6,899	2,083	719	4,092	1,790	1,609	1,897	48,802	1,773	545	1,183	3,500	52,294
2011	7,501	10,857	1,994	4,345	1,530	4,140	7,350	2,107	546	3,684	1,615	1,585	1,740	48,986	1,534	519	956	3,008	51,985
2012	6,837	9,934	1,827	4,120	1,365	4,058	6,416	2,134	525	3,400	1,486	1,353	1,548	44,994	1,377	502	933	2,806	47,792
2013	7,941	10,879	1,700	3,421	1,202	3,633	6,915	1,804	545	3,583	1,375	1,423	1,587	45,996	1,265	573	871	2,703	48,695
2014	8,776	11,014	1,747	3,301	1,258	3,926	7,232	1,712	548	3,692	1,449	1,361	1,437	47,445	1,380	721	856	2,955	50,397
2015	8,877	11,661	1,684	3,132	1,174	3,504	7,576	1,693	517	4,410	1,448	1,461	1,412	48,542	2,372	523	801	3,696	52,237
2016	9,476	11,487	1,476	3,405	1,115	3,784	9,077	1,689	487	3,817	1,278	1,589	1,391	50,062	2,866	457	905	4,227	54,289
2017	8,962	12,021	1,564	3,360	1,024	3,581	8,648	1,742	542	3,313	1,418	1,594	1,346	49,106	2,794	584	742	4,119	53,225
2018	9,555	13,914	1,777	3,730	1,416	4,047	10,531	1,876	542	4,376	1,569	4,381	1,685	59,381	2,639	647	3,590	6,875	66,256

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	774	1,414	871	560	803	504	377	575	505	939	771	503	822	730	450	758	658	547	717
2010	707	844	831	697	841	486	386	520	705	985	764	568	847	643	515	827	665	595	640
2011	715	875	812	727	951	532	419	528	547	909	707	566	796	657	465	798	559	532	648
2012	649	796	746	686	851	521	366	535	528	840	656	483	712	603	412	769	541	490	594
2013	749	867	695	568	753	466	394	452	549	886	611	507	733	615	373	875	500	467	604
2014	822	872	713	544	787	502	411	428	554	913	648	482	666	632	401	1,095	489	505	623
2015	824	915	683	512	734	446	428	421	522	1,087	649	514	655	643	681	788	452	624	641
2016	867	892	593	551	693	476	508	416	488	936	571	552	643	656	807	675	503	701	659
2017	816	926	626	539	635	450	483	428	544	813	636	552	625	641	778	860	407	676	644
2018	865	1,067	709	597	880	507	588	460	546	1,074	708	1,514	786	774	728	950	1,957	1,120	799

Investment ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	16.5	26.0	17.5	10.6	16.1	11.4	8.0	12.4	11.0	19.3	15.4	11.3	17.0	15.2	7.3	11.7	11.2	9.0	14.8
2010	15.2	16.6	16.3	12.7	16.4	10.9	8.1	11.0	13.7	19.7	14.9	12.3	16.9	13.3	8.2	11.9	10.6	9.4	13.1
2011	14.4	16.6	15.5	12.7	17.5	11.3	8.3	10.8	10.9	18.1	13.2	11.9	15.5	13.0	7.0	11.4	8.3	7.9	12.7
2012	12.8	15.3	14.2	11.8	15.4	10.9	7.1	10.9	10.1	16.5	12.2	10.1	14.1	11.8	6.3	10.7	7.9	7.4	11.5
2013	14.0	15.8	13.1	9.8	13.7	9.5	7.4	9.1	10.3	16.5	11.3	10.2	14.2	11.7	5.7	11.8	7.2	6.9	11.4
2014	14.9	15.0	13.1	9.1	14.0	10.0	7.5	8.4	10.3	16.7	11.6	9.5	12.8	11.7	6.0	14.1	7.2	7.4	11.4
2015	14.6	15.3	12.4	8.3	12.8	8.8	7.5	8.0	9.5	18.7	11.3	9.6	12.5	11.5	9.7	10.3	6.3	8.8	11.4
2016	14.7	14.4	10.5	8.5	12.1	9.0	8.6	7.9	8.8	16.4	10.0	9.8	12.0	11.4	11.0	8.7	6.7	9.4	11.3
2017	13.6	14.6	10.8	8.2	11.1	8.4	7.9	8.0	9.5	14.5	10.7	9.5	11.5	10.9	10.5	10.6	5.5	9.0	10.9
2018	13.9	15.8	11.7	8.9	14.0	9.1	9.3	8.5	9.3	17.7	11.6	22.4	13.8	12.6	9.5	11.4	21.4	13.7	12.8

g) Länder interest expenditure (Länder budgets only)
in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	1,610	897	701	1,344	407	2,170	4,632	1,186	443	401	831	950	633	16,204	2,233	642	943	3,818	20,022
2010	1,839	1,046	632	1,341	381	1,869	4,487	1,064	497	368	780	969	644	15,916	2,208	690	908	3,806	19,722
2011	1,835	1,075	606	1,353	367	1,933	4,333	1,015	467	337	776	942	636	15,676	2,226	630	880	3,735	19,411
2012	1,678	1,042	574	1,403	367	1,884	4,141	972	505	327	713	908	620	15,134	2,097	650	827	3,574	18,708
2013	1,732	955	465	1,275	342	1,673	3,936	987	480	308	632	863	578	14,227	1,921	665	764	3,350	17,577
2014	1,586	892	428	1,198	317	1,530	3,576	950	471	262	594	774	553	13,129	1,759	594	699	3,052	16,181
2015	1,537	834	363	1,174	284	1,390	3,330	820	427	219	551	651	501	12,080	1,607	634	598	2,839	14,919
2016	1,462	753	333	1,024	250	1,268	2,793	819	393	190	509	590	435	10,819	1,385	598	553	2,535	13,353
2017	1,389	721	299	1,003	225	1,157	2,652	747	378	174	455	493	386	10,080	1,307	613	499	2,419	12,498
2018	1,398	597	280	964	218	1,075	2,439	581	361	159	366	462	332	9,233	1,229	608	449	2,286	11,519

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	150	72	279	222	245	273	259	295	432	96	351	336	280	213	651	972	530	650	245
2010	171	84	252	221	231	236	251	266	487	89	332	342	287	210	641	1,047	510	647	241
2011	175	87	247	226	228	248	247	254	468	83	340	336	291	210	675	968	515	660	242
2012	159	84	234	234	229	242	236	244	507	81	315	324	285	203	627	997	480	625	233
2013	163	76	190	212	214	215	224	248	484	76	281	307	267	190	566	1,016	438	578	218
2014	149	71	175	198	198	196	203	237	476	65	265	274	257	175	511	903	400	522	200
2015	143	65	147	192	177	177	188	204	431	54	247	229	233	160	461	956	338	480	183
2016	134	58	134	166	155	160	156	202	393	47	227	205	201	142	390	884	307	421	162
2017	126	56	120	161	140	145	148	184	379	43	204	171	179	132	364	903	274	397	151
2018	127	46	112	154	135	135	136	142	364	39	165	160	155	120	339	894	245	372	139

Interest expenditure ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	4.7	1.9	7.0	6.4	6.0	8.8	8.7	9.0	12.6	2.4	8.4	10.7	7.0	6.4	10.6	15.1	9.0	10.7	7.0
2010	5.2	2.5	6.4	6.5	5.6	7.6	8.3	7.7	12.7	2.2	7.8	10.4	6.9	6.3	10.2	15.1	8.2	10.2	6.9
2011	4.9	2.4	6.1	6.2	5.2	7.4	7.7	7.0	12.5	2.1	7.7	10.2	6.8	6.0	10.2	13.8	7.7	9.9	6.5
2012	4.3	2.4	5.7	6.3	5.1	7.1	7.1	6.7	12.7	2.0	7.2	9.8	7.0	5.7	9.6	13.9	7.0	9.4	6.3
2013	4.2	2.0	4.6	5.6	4.9	6.3	6.6	6.7	12.3	1.8	6.4	8.9	6.4	5.2	8.6	13.7	6.4	8.6	5.7
2014	3.7	1.8	4.2	5.0	4.4	5.6	5.7	6.2	12.0	1.5	6.0	7.8	6.2	4.6	7.7	11.7	5.9	7.7	5.1
2015	3.5	1.6	3.4	4.7	3.8	5.0	5.1	5.2	10.7	1.2	5.3	6.2	5.5	4.1	6.6	12.4	4.7	6.7	4.5
2016	3.1	1.4	3.1	3.8	3.3	4.4	4.1	5.1	9.5	1.1	4.9	5.3	4.7	3.5	5.3	11.3	4.1	5.7	3.8
2017	2.9	1.3	2.7	3.6	3.0	3.9	3.6	4.5	8.8	1.0	4.2	4.1	4.2	3.2	4.9	11.1	3.7	5.3	3.5
2018	2.8	1.0	2.4	3.4	2.7	3.5	3.3	3.5	8.4	0.8	3.4	3.2	3.4	2.8	4.4	10.7	2.7	4.6	3.1

h) Länder interest expenditure (including local authorities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	1,910	1,503	776	1,866	500	2,614	6,098	1,540	530	551	969	1,079	744	20,678	2,233	642	943	3,818	24,496
2010	2,116	1,748	699	1,864	460	2,267	5,842	1,390	579	497	912	1,092	744	20,209	2,208	690	908	3,806	24,014
2011	2,116	1,643	674	1,922	444	2,364	5,664	1,345	551	456	900	1,074	730	19,882	2,226	630	880	3,735	23,618
2012	1,957	1,581	629	1,924	435	2,289	5,463	1,282	584	431	822	1,034	704	19,135	2,097	650	827	3,574	22,709
2013	1,992	1,453	514	1,796	405	2,038	5,146	1,292	563	404	723	986	659	17,972	1,921	665	764	3,350	21,322
2014	1,818	1,312	472	1,715	374	1,870	4,726	1,245	549	346	672	887	627	16,612	1,759	594	699	3,052	19,664
2015	1,749	1,216	400	1,678	329	1,705	4,403	1,100	505	290	617	760	568	15,319	1,607	634	598	2,839	18,159
2016	1,652	1,095	374	1,482	288	1,559	3,866	1,085	467	254	564	691	487	13,864	1,385	598	553	2,535	16,398
2017	1,557	1,026	325	1,422	256	1,425	3,593	989	446	225	500	588	430	12,783	1,307	613	499	2,419	15,201
2018	1,547	872	304	1,362	246	1,324	3,276	817	423	200	404	550	371	11,696	1,229	608	449	2,286	13,982

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	178	120	309	308	302	329	341	383	516	132	409	381	329	272	651	972	530	650	299
2010	197	140	279	307	280	286	327	347	567	120	389	386	332	266	641	1,047	510	647	294
2011	202	132	275	322	276	304	323	337	551	112	394	383	334	267	675	968	515	660	294
2012	186	127	257	321	271	294	311	321	586	107	363	369	323	256	627	997	480	625	282
2013	188	116	210	298	253	262	293	324	568	100	322	351	304	240	566	1,016	438	578	265
2014	170	104	192	283	234	239	269	311	555	85	300	314	291	221	511	903	400	522	243
2015	162	95	162	274	205	217	249	273	510	72	276	268	263	203	461	956	338	480	223
2016	151	85	150	240	179	196	216	267	468	62	252	240	226	182	390	884	307	421	199
2017	142	79	130	228	159	179	201	243	448	55	224	204	200	167	364	903	274	397	184
2018	140	67	121	218	153	166	183	200	427	49	182	190	173	152	339	894	245	372	169

Interest expenditure ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	3.8	2.2	6.2	5.8	6.1	7.4	7.3	8.2	11.2	2.7	8.2	8.6	6.8	5.7	10.6	15.1	9.0	10.7	6.2
2010	4.2	2.8	5.5	5.6	5.5	6.4	6.8	7.4	11.0	2.4	7.6	8.4	6.6	5.5	10.2	15.1	8.2	10.2	6.0
2011	4.1	2.5	5.2	5.6	5.1	6.4	6.4	6.9	11.0	2.2	7.4	8.0	6.5	5.3	10.2	13.8	7.7	9.9	5.8
2012	3.7	2.4	4.9	5.5	4.9	6.1	6.0	6.5	11.2	2.1	6.8	7.7	6.4	5.0	9.6	13.9	7.0	9.4	5.5
2013	3.5	2.1	4.0	5.2	4.6	5.3	5.5	6.5	10.7	1.9	5.9	7.1	5.9	4.6	8.6	13.7	6.4	8.6	5.0
2014	3.1	1.8	3.5	4.7	4.2	4.7	4.9	6.1	10.3	1.6	5.4	6.2	5.6	4.1	7.7	11.7	5.9	7.7	4.4
2015	2.9	1.6	2.9	4.5	3.6	4.3	4.3	5.2	9.3	1.2	4.8	5.0	5.0	3.6	6.6	12.4	4.7	6.7	3.9
2016	2.6	1.4	2.7	3.7	3.1	3.7	3.7	5.1	8.4	1.1	4.4	4.3	4.2	3.2	5.3	11.3	4.1	5.7	3.4
2017	2.4	1.2	2.3	3.5	2.8	3.3	3.3	4.5	7.8	1.0	3.8	3.5	3.7	2.8	4.9	11.1	3.7	5.3	3.1
2018	2.2	1.0	2.0	3.3	2.4	3.0	2.9	3.7	7.3	0.8	3.0	2.8	3.0	2.5	4.4	10.7	2.7	4.6	2.7

i) Total Länder revenue (Länder budgets only)
in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	33,234	39,370	9,512	18,188	7,194	22,620	47,223	11,598	2,601	16,651	9,687	7,878	8,841	230,627	19,599	3,359	9,558	32,368	259,474
2010	34,845	40,593	9,413	18,755	6,723	22,655	48,857	11,893	2,945	16,605	9,331	7,976	8,699	235,488	20,255	3,318	10,220	33,582	265,852
2011	37,419	44,633	10,056	20,372	7,273	23,692	52,837	12,367	3,323	18,177	9,879	8,561	9,061	253,834	20,794	3,953	11,105	35,784	286,407
2012	38,977	45,244	10,074	20,478	7,284	25,730	54,574	13,349	3,273	17,318	9,921	9,129	9,107	259,780	22,569	4,136	11,188	37,718	293,530
2013	40,453	48,941	10,713	22,014	7,343	26,157	56,769	14,084	3,425	18,013	10,118	9,760	9,299	272,249	22,747	4,382	11,546	38,448	306,777
2014	42,952	51,811	10,414	23,012	7,357	27,127	59,913	14,636	3,541	18,150	10,059	9,621	9,165	282,236	23,838	4,671	12,328	40,652	318,895
2015	44,054	54,048	10,764	24,512	7,737	27,893	63,688	15,284	3,745	18,041	10,795	10,649	9,344	294,855	24,713	4,839	12,851	42,264	332,995
2016	47,670	56,989	11,198	27,083	7,863	30,131	68,432	16,343	3,968	17,640	10,811	11,544	9,772	313,066	26,283	5,277	13,757	45,235	353,788
2017	49,888	59,917	11,612	28,043	8,063	30,753	71,801	17,287	4,265	18,268	10,888	12,223	10,087	325,992	27,701	5,491	14,541	47,621	368,177
2018	53,335	63,814	12,126	28,865	8,319	33,399	75,479	17,289	4,382	20,269	11,032	12,493	10,415	344,117	29,340	5,733	15,726	50,639	389,435

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	3,092	3,150	3,781	3,002	4,342	2,847	2,639	2,886	2,536	3,986	4,092	2,784	3,917	3,035	5,711	5,089	5,375	5,514	3,170
2010	3,241	3,243	3,754	3,093	4,083	2,856	2,737	2,968	2,887	3,998	3,979	2,817	3,882	3,104	5,880	5,031	5,745	5,708	3,252
2011	3,566	3,598	4,095	3,409	4,518	3,043	3,013	3,100	3,326	4,483	4,323	3,057	4,143	3,404	6,307	6,080	6,496	6,326	3,570
2012	3,698	3,626	4,111	3,411	4,544	3,305	3,111	3,346	3,287	4,280	4,377	3,256	4,187	3,479	6,747	6,342	6,489	6,592	3,651
2013	3,817	3,900	4,377	3,654	4,598	3,358	3,235	3,531	3,454	4,457	4,499	3,476	4,298	3,640	6,702	6,694	6,625	6,639	3,807
2014	4,025	4,100	4,249	3,794	4,606	3,472	3,406	3,658	3,579	4,486	4,495	3,411	4,250	3,759	6,928	7,099	7,049	6,952	3,941
2015	4,088	4,241	4,368	4,008	4,834	3,548	3,602	3,801	3,785	4,448	4,839	3,748	4,336	3,903	7,091	7,291	7,260	7,141	4,088
2016	4,363	4,423	4,501	4,384	4,887	3,791	3,828	4,023	3,977	4,325	4,828	4,013	4,522	4,102	7,402	7,803	7,648	7,507	4,296
2017	4,540	4,617	4,649	4,502	5,006	3,862	4,013	4,247	4,284	4,480	4,883	4,234	4,684	4,257	7,712	8,086	7,985	7,817	4,454
2018	4,826	4,894	4,838	4,618	5,168	4,186	4,213	4,239	4,416	4,974	4,983	4,318	4,855	4,484	8,094	8,424	8,573	8,248	4,698

Revenue as % of total expenditure

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	96.1	83.0	95.5	87.0	105.8	91.8	89.2	87.7	73.8	100.1	98.4	88.7	97.6	90.6	93.2	78.9	91.5	90.9	90.6
2010	97.6	96.9	94.7	90.6	98.3	92.4	90.7	86.1	75.3	98.9	93.8	85.7	93.6	93.2	93.5	72.6	91.9	90.4	92.7
2011	98.9	100.6	101.2	93.8	103.5	91.0	94.3	85.8	89.2	112.6	98.3	92.5	97.2	96.9	94.9	86.8	96.5	94.4	96.5
2012	99.8	103.1	100.1	92.1	102.2	96.9	93.4	92.1	82.6	108.1	100.5	98.2	103.3	98.0	103.1	88.5	95.2	98.9	98.1
2013	99.0	104.5	106.3	96.9	104.3	98.1	94.5	96.3	87.5	104.8	101.8	101.2	103.7	99.5	102.1	90.4	96.1	98.8	99.4
2014	101.1	103.2	102.4	96.2	102.6	99.2	96.1	96.0	90.3	103.8	100.8	97.5	102.1	99.5	103.8	91.7	103.6	102.2	99.8
2015	100.0	104.0	102.3	99.1	104.5	99.4	97.0	96.4	94.0	99.2	104.1	100.8	102.6	100.0	100.8	94.9	101.8	100.4	100.1
2016	100.4	103.3	103.9	101.8	104.2	103.3	100.1	102.0	96.3	99.2	104.5	103.4	106.4	101.9	100.5	100.1	102.1	101.0	101.8
2017	103.6	105.2	104.5	100.8	109.1	102.8	98.3	105.2	99.7	103.9	101.7	101.0	110.0	102.7	103.8	99.7	107.5	104.4	102.9
2018	104.9	106.9	105.0	102.8	102.4	108.9	101.3	105.3	101.7	106.6	101.8	86.7	106.6	103.9	105.5	100.9	93.7	101.0	103.6

j) Total Länder revenue (including local authorities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	46,810	59,769	12,187	28,153	8,742	32,255	75,920	16,173	3,687	20,656	11,832	11,302	10,694	334,211	19,599	3,359	9,558	32,368	363,026
2010	48,538	61,882	12,198	29,103	8,375	32,878	78,296	16,220	4,017	20,766	11,527	11,463	10,577	342,037	20,255	3,318	10,220	33,582	372,360
2011	53,288	66,439	12,918	30,765	9,024	34,415	84,011	16,965	4,495	22,572	12,166	12,573	11,115	366,930	20,794	3,953	11,105	35,784	399,455
2012	55,544	67,650	12,983	31,669	8,980	37,348	87,121	18,164	4,415	21,793	12,304	13,081	11,283	377,657	22,569	4,136	11,188	37,718	411,356
2013	57,226	72,432	13,779	33,259	9,131	38,332	89,681	18,998	4,619	22,852	12,515	14,023	11,581	393,585	22,747	4,382	11,546	38,448	428,050
2014	59,754	76,426	13,666	35,203	9,203	39,527	93,043	19,531	4,794	23,144	12,538	14,023	11,488	406,818	23,838	4,671	12,328	40,652	443,393
2015	61,631	79,789	14,149	37,032	9,620	40,420	99,187	20,573	5,049	23,492	13,342	15,254	11,747	425,585	24,713	4,839	12,851	42,264	463,634
2016	65,998	83,754	14,597	40,551	9,830	43,639	105,590	21,788	5,312	23,383	13,557	16,503	12,327	450,449	26,283	5,277	13,757	45,235	491,049
2017	69,142	88,134	15,309	42,049	10,170	44,204	111,690	23,130	5,701	23,913	13,667	17,492	12,748	470,246	27,701	5,491	14,541	47,621	512,339
2018	73,314	93,424	16,003	43,328	10,490	47,581	116,384	23,466	5,919	26,224	13,917	17,873	13,188	494,013	29,340	5,733	15,726	50,639	539,276

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	4,355	4,783	4,844	4,646	5,277	4,060	4,243	4,024	3,595	4,945	4,998	3,993	4,738	4,398	5,711	5,089	5,375	5,514	4,435
2010	4,515	4,943	4,864	4,799	5,086	4,145	4,386	4,048	3,939	4,999	4,916	4,049	4,719	4,508	5,880	5,031	5,745	5,708	4,555
2011	5,078	5,356	5,261	5,148	5,606	4,421	4,791	4,252	4,500	5,567	5,324	4,490	5,082	4,920	6,307	6,080	6,496	6,326	4,979
2012	5,269	5,422	5,298	5,276	5,602	4,798	4,966	4,553	4,434	5,386	5,429	4,665	5,187	5,057	6,747	6,342	6,489	6,592	5,116
2013	5,400	5,772	5,630	5,520	5,718	4,921	5,111	4,763	4,657	5,654	5,565	4,994	5,352	5,262	6,702	6,694	6,625	6,639	5,312
2014	5,599	6,048	5,576	5,805	5,762	5,059	5,289	4,882	4,845	5,721	5,602	4,971	5,327	5,419	6,928	7,099	7,049	6,952	5,479
2015	5,719	6,261	5,741	6,055	6,010	5,142	5,609	5,116	5,104	5,792	5,980	5,369	5,452	5,634	7,091	7,291	7,260	7,141	5,692
2016	6,041	6,500	5,868	6,564	6,110	5,490	5,907	5,364	5,324	5,733	6,054	5,736	5,705	5,902	7,402	7,803	7,648	7,507	5,963
2017	6,292	6,792	6,128	6,751	6,313	5,552	6,242	5,683	5,727	5,865	6,130	6,059	5,920	6,141	7,712	8,086	7,985	7,817	6,198
2018	6,634	7,165	6,384	6,932	6,517	5,963	6,497	5,754	5,965	6,435	6,286	6,178	6,147	6,437	8,094	8,424	8,573	8,248	6,506

Total revenue as % of total expenditure

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	92.8	87.9	97.3	87.6	105.9	91.8	90.5	86.6	78.2	101.5	99.6	90.0	98.0	91.4	93.2	78.9	91.5	90.9	91.3
2010	96.9	97.4	95.2	87.5	99.3	93.1	91.7	85.8	76.6	100.1	96.0	87.6	94.4	93.4	93.5	72.6	91.9	90.4	93.1
2011	102.5	101.6	100.3	89.8	103.0	93.8	95.2	86.8	89.6	111.0	99.7	94.2	99.1	97.6	94.9	86.8	96.5	94.4	97.3
2012	104.3	104.1	100.9	91.0	101.4	99.9	95.8	92.6	84.5	105.6	101.4	97.4	102.9	99.3	103.1	88.5	95.2	98.9	99.2
2013	100.6	104.9	106.2	95.5	103.7	100.5	95.8	96.0	87.5	105.2	102.6	100.5	103.5	100.0	102.1	90.4	96.1	98.8	99.9
2014	101.7	104.4	102.7	97.3	102.8	100.2	96.2	95.4	90.1	104.5	100.6	98.3	102.6	100.0	103.8	91.7	103.6	102.2	100.2
2015	101.6	104.8	103.9	98.6	104.7	101.2	98.0	97.8	92.9	99.5	104.4	100.7	103.7	100.9	100.8	94.9	101.8	100.4	100.8
2016	102.2	104.9	104.3	101.7	106.3	103.6	99.8	101.4	95.9	100.2	105.5	102.1	106.3	102.4	100.5	100.1	102.1	101.0	102.3
2017	105.1	106.9	106.1	102.9	110.6	103.7	101.5	106.0	100.4	104.3	103.1	103.8	109.3	104.4	103.8	99.7	107.5	104.4	104.5
2018	106.5	106.3	105.8	103.4	103.6	106.8	102.9	105.9	102.1	106.4	102.6	91.5	107.9	104.6	105.5	100.9	93.7	101.0	104.3

k) Länder tax revenue (Länder budgets only)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	24,733	30,985	4,999	14,774	3,452	16,802	38,461	8,344	2,075	8,677	4,896	5,993	4,623	168,814	9,699	2,083	7,827	19,609	188,424
2010	24,799	31,043	5,123	14,884	3,308	16,611	38,002	8,372	2,075	8,428	4,723	5,834	4,551	167,754	10,480	2,027	8,182	20,688	188,442
2011	27,294	33,619	5,512	16,018	3,508	17,115	41,071	8,861	2,292	8,963	5,170	6,268	4,834	180,524	10,833	2,301	8,689	21,823	202,347
2012	29,662	35,237	5,787	16,385	3,805	18,893	43,415	9,711	2,323	9,629	5,420	6,780	5,115	192,162	11,616	2,288	8,910	22,813	214,975
2013	30,076	37,569	6,202	17,543	3,897	19,993	44,666	10,206	2,457	9,995	5,590	7,329	5,365	200,887	11,921	2,423	9,064	23,408	224,295
2014	31,831	39,659	6,143	18,536	4,211	20,131	46,389	10,558	2,554	10,215	5,667	7,176	5,524	208,593	13,127	2,579	9,889	25,595	234,189
2015	33,038	42,085	6,681	19,651	4,406	22,025	49,823	10,968	2,743	10,945	6,052	8,075	5,839	222,330	13,626	2,715	10,163	26,504	248,834
2016	36,185	45,850	7,220	22,058	4,530	23,822	53,702	11,992	2,912	11,563	6,497	8,745	6,218	241,291	14,767	3,048	10,798	28,612	269,904
2017	37,755	47,043	7,610	22,738	4,826	24,153	55,706	12,788	3,030	12,166	6,633	9,078	6,446	249,969	15,399	3,129	11,609	30,138	280,107
2018	40,586	51,079	8,153	22,962	5,042	25,723	59,238	12,763	3,202	12,672	7,007	9,450	6,805	264,683	17,027	3,345	12,618	32,990	297,674

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	2,301	2,479	1,987	2,438	2,083	2,115	2,149	2,076	2,023	2,077	2,068	2,118	2,048	2,221	2,826	3,156	4,402	3,341	2,302
2010	2,307	2,480	2,043	2,454	2,009	2,094	2,129	2,089	2,035	2,029	2,014	2,061	2,031	2,211	3,043	3,074	4,599	3,517	2,305
2011	2,601	2,710	2,245	2,680	2,179	2,198	2,342	2,221	2,294	2,211	2,263	2,238	2,210	2,421	3,286	3,539	5,083	3,858	2,522
2012	2,814	2,824	2,362	2,729	2,374	2,427	2,475	2,434	2,333	2,380	2,391	2,418	2,352	2,573	3,472	3,508	5,167	3,987	2,674
2013	2,838	2,994	2,534	2,912	2,440	2,567	2,546	2,559	2,477	2,473	2,486	2,610	2,480	2,686	3,512	3,702	5,201	4,042	2,783
2014	2,982	3,139	2,506	3,056	2,636	2,576	2,637	2,639	2,582	2,525	2,532	2,544	2,562	2,778	3,815	3,919	5,654	4,377	2,894
2015	3,065	3,302	2,711	3,213	2,753	2,802	2,818	2,728	2,772	2,699	2,712	2,842	2,710	2,943	3,910	4,091	5,741	4,478	3,055
2016	3,312	3,558	2,902	3,571	2,816	2,997	3,004	2,952	2,918	2,835	2,901	3,040	2,877	3,161	4,158	4,507	6,003	4,748	3,278
2017	3,436	3,625	3,046	3,650	2,996	3,033	3,113	3,142	3,043	2,984	2,975	3,144	2,993	3,264	4,287	4,608	6,375	4,947	3,388
2018	3,673	3,918	3,253	3,674	3,133	3,224	3,307	3,130	3,227	3,110	3,165	3,266	3,172	3,449	4,697	4,915	6,879	5,373	3,591

Tax revenue as % of total expenditure

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	71.5	65.3	50.2	70.7	50.8	68.2	72.6	63.1	58.9	52.2	49.7	67.5	51.1	66.3	46.1	48.9	74.9	55.1	65.8
2010	69.5	74.1	51.5	71.9	48.4	67.7	70.5	60.6	53.1	50.2	47.5	62.7	49.0	66.4	48.4	44.3	73.6	55.7	65.7
2011	72.2	75.8	55.5	73.8	49.9	65.7	73.3	61.5	61.5	55.5	51.4	67.8	51.8	68.9	49.4	50.5	75.5	57.6	68.2
2012	76.0	80.3	57.5	73.7	53.4	71.2	74.3	67.0	58.6	60.1	54.9	72.9	58.0	72.5	53.1	48.9	75.8	59.8	71.8
2013	73.6	80.2	61.5	77.2	55.3	75.0	74.3	69.8	62.8	58.2	56.3	76.0	59.8	73.4	53.5	50.0	75.4	60.2	72.7
2014	74.9	79.0	60.4	77.5	58.7	73.6	74.4	69.2	65.2	58.4	56.8	72.7	61.5	73.6	57.2	50.6	83.1	64.3	73.3
2015	75.0	81.0	63.5	79.4	59.5	78.5	75.9	69.2	68.8	60.2	58.4	76.4	64.1	75.4	55.6	53.2	80.5	63.0	74.8
2016	76.2	83.1	67.0	82.9	60.0	81.7	78.5	74.9	70.7	65.0	62.8	78.4	67.7	78.5	56.5	57.8	80.2	63.9	77.6
2017	78.4	82.6	68.5	81.7	65.3	80.7	76.3	77.8	70.8	69.2	62.0	75.0	70.3	78.7	57.7	56.8	85.8	66.1	78.3
2018	79.8	85.6	70.6	81.8	62.1	83.9	79.5	77.7	74.3	66.6	64.7	65.6	69.7	79.9	61.2	58.9	75.2	65.8	79.2

I) Länder tax revenue (including local authorities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	34,597	42,894	6,370	21,046	4,167	22,624	54,730	11,213	2,776	10,887	6,026	8,014	5,624	230,968	9,699	2,083	7,827	19,609	250,577
2010	34,755	43,226	6,503	21,334	4,064	22,734	54,737	11,346	2,766	10,748	5,887	7,870	5,582	231,552	10,480	2,027	8,182	20,688	252,241
2011	38,607	47,146	6,940	22,606	4,337	23,760	59,022	12,118	3,101	11,489	6,451	8,611	6,020	250,207	10,833	2,301	8,689	21,823	272,030
2012	42,028	49,316	7,314	23,683	4,667	26,356	62,226	13,285	3,108	12,221	6,765	9,083	6,391	266,442	11,616	2,288	8,910	22,813	289,255
2013	42,703	52,674	7,859	24,881	4,843	27,430	63,907	13,881	3,257	12,715	6,984	9,857	6,711	277,700	11,921	2,423	9,064	23,408	301,108
2014	44,629	55,533	7,898	26,706	5,194	27,860	65,836	14,266	3,386	13,086	7,113	9,717	6,882	288,103	13,127	2,579	9,889	25,595	313,698
2015	46,794	58,902	8,512	28,061	5,472	29,971	71,072	15,036	3,609	13,910	7,565	10,841	7,317	307,061	13,626	2,715	10,163	26,504	333,566
2016	50,692	63,666	9,166	31,212	5,681	32,255	75,951	16,136	3,810	14,742	8,176	11,678	7,791	330,955	14,767	3,048	10,798	28,612	359,567
2017	53,426	65,765	9,774	32,311	6,054	32,962	79,919	17,262	4,001	15,596	8,336	12,289	8,130	345,825	15,399	3,129	11,609	30,138	375,962
2018	57,030	71,129	10,431	32,963	6,349	35,146	84,422	17,588	4,283	16,244	8,821	12,831	8,612	365,846	17,027	3,345	12,618	32,990	398,837

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	3,219	3,432	2,532	3,473	2,515	2,848	3,059	2,790	2,707	2,606	2,545	2,832	2,492	3,039	2,826	3,156	4,402	3,341	3,061
2010	3,233	3,453	2,593	3,518	2,468	2,866	3,066	2,831	2,713	2,588	2,511	2,780	2,491	3,052	3,043	3,074	4,599	3,517	3,085
2011	3,679	3,801	2,826	3,783	2,695	3,052	3,366	3,037	3,104	2,833	2,823	3,075	2,753	3,355	3,286	3,539	5,083	3,858	3,390
2012	3,987	3,953	2,985	3,945	2,911	3,386	3,547	3,330	3,121	3,020	2,985	3,239	2,938	3,568	3,472	3,508	5,167	3,987	3,598
2013	4,029	4,197	3,211	4,130	3,032	3,522	3,642	3,480	3,284	3,146	3,105	3,510	3,102	3,713	3,512	3,702	5,201	4,042	3,736
2014	4,182	4,395	3,222	4,404	3,251	3,566	3,742	3,566	3,422	3,235	3,178	3,445	3,191	3,837	3,815	3,919	5,654	4,377	3,876
2015	4,342	4,622	3,454	4,588	3,418	3,813	4,019	3,739	3,648	3,429	3,391	3,816	3,396	4,065	3,910	4,091	5,741	4,478	4,095
2016	4,640	4,941	3,685	5,053	3,531	4,058	4,249	3,972	3,818	3,615	3,651	4,059	3,606	4,336	4,158	4,507	6,003	4,748	4,366
2017	4,862	5,068	3,913	5,187	3,758	4,140	4,466	4,241	4,019	3,825	3,738	4,257	3,775	4,516	4,287	4,608	6,375	4,947	4,548
2018	5,161	5,455	4,161	5,274	3,944	4,405	4,713	4,313	4,316	3,986	3,984	4,435	4,014	4,767	4,697	4,915	6,879	5,373	4,812

Tax revenue as % of total expenditure

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	68.6	63.1	50.9	65.5	50.5	64.4	65.2	60.0	58.9	53.5	50.7	63.8	51.6	63.2	46.1	48.9	74.9	55.1	63.0
2010	69.4	68.1	50.7	64.1	48.2	64.4	64.1	60.0	52.8	51.8	49.0	60.2	49.8	63.2	48.4	44.3	73.6	55.7	63.1
2011	74.3	72.1	53.9	66.0	49.5	64.8	66.9	62.0	61.8	56.5	52.8	64.5	53.7	66.5	49.4	50.5	75.5	57.6	66.2
2012	78.9	75.9	56.8	68.1	52.7	70.5	68.4	67.7	59.5	59.2	55.8	67.7	58.3	70.0	53.1	48.9	75.8	59.8	69.8
2013	75.1	76.3	60.6	71.5	55.0	71.9	68.2	70.2	61.7	58.5	57.3	70.6	60.0	70.6	53.5	50.0	75.4	60.2	70.3
2014	76.0	75.8	59.4	73.8	58.0	70.6	68.1	69.7	63.7	59.1	57.1	68.1	61.5	70.8	57.2	50.6	83.1	64.3	70.9
2015	77.2	77.4	62.5	74.7	59.6	75.0	70.2	71.5	66.4	58.9	59.2	71.6	64.6	72.8	55.6	53.2	80.5	63.0	72.5
2016	78.5	79.7	65.5	78.3	61.4	76.5	71.8	75.1	68.8	63.2	63.6	72.2	67.2	75.2	56.5	57.8	80.2	63.9	74.9
2017	81.2	79.8	67.7	79.1	65.8	77.3	72.7	79.1	70.5	68.1	62.9	72.9	69.7	76.8	57.7	56.8	85.8	66.1	76.7
2018	82.9	81.0	69.0	78.7	62.7	78.9	74.6	79.4	73.9	65.9	65.0	65.7	70.5	77.5	61.2	58.9	75.2	65.8	77.1

m) Länder deficits (Länder budgets only)
in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	1,334	8,052	451	2,724	-396	2,018	5,740	1,622	923	-21	156	1,008	214	23,824	1,438	907	888	3,233	27,057
2010	830	1,287	529	1,938	118	1,873	5,035	1,924	965	183	615	1,330	591	17,217	1,414	1,254	892	3,559	20,776
2011	376	-283	-123	1,347	-245	2,343	3,168	2,049	400	-2,035	175	690	263	8,125	1,114	601	403	2,118	10,243
2012	66	-1,365	-8	1,765	-160	821	3,834	1,143	690	-1,298	-53	170	-294	5,309	-678	539	554	415	5,725
2013	375	-2,093	-631	717	-300	502	3,310	546	489	-832	-182	-115	-329	1,456	-478	468	429	419	1,875
2014	-504	-1,587	-241	903	-189	233	2,421	616	379	-672	-79	245	-187	1,338	-875	425	-438	-888	450
2015	-37	-2,081	-237	232	-335	156	1,948	568	241	137	-426	-87	-238	-158	-206	261	-225	-170	-328
2016	-237	-1,810	-420	-470	-317	-976	-34	-318	150	123	-464	-384	-592	-5,747	-135	-6	-286	-426	-6,174
2017	-1,754	-2,980	-498	-216	-676	-836	1,224	-857	11	-706	-185	-125	-917	-8,512	-1,011	17	-1,010	-2,003	-10,516
2018	-2,533	-4,115	-575	-780	-195	-2,708	-974	-867	-74	-1,275	-196	1,920	-646	-13,017	-1,524	-52	1,050	-526	-13,543

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	124	644	179	450	-239	254	321	403	900	-5	66	356	95	314	419	1,373	499	551	331
2010	77	103	211	320	71	236	282	480	946	44	262	470	264	227	410	1,901	501	605	254
2011	36	-23	-50	225	-152	301	181	514	400	-502	76	247	120	109	338	924	236	374	128
2012	6	-109	-3	294	-100	105	219	286	693	-321	-24	61	-135	71	-203	827	321	73	71
2013	35	-167	-258	119	-188	64	189	137	493	-206	-81	-41	-152	19	-141	715	246	72	23
2014	-47	-126	-98	149	-118	30	138	154	383	-166	-35	87	-87	18	-254	647	-250	-152	6
2015	-3	-163	-96	38	-209	20	110	141	244	34	-191	-30	-110	-2	-59	393	-127	-29	-4
2016	-22	-141	-169	-76	-197	-123	-2	-78	151	30	-207	-134	-274	-75	-38	-8	-159	-71	-75
2017	-160	-230	-199	-35	-420	-105	68	-211	11	-173	-83	-43	-426	-111	-281	25	-554	-329	-127
2018	-229	-316	-229	-125	-121	-339	-54	-213	-74	-313	-88	664	-301	-170	-420	-76	572	-86	-163

Deficit ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	3.9	17.0	4.5	13.0	-5.8	8.2	10.8	12.3	26.2	-0.1	1.6	11.3	2.4	9.4	6.8	21.3	8.5	9.1	9.4
2010	2.3	3.1	5.3	9.4	1.7	7.6	9.3	13.9	24.7	1.1	6.2	14.3	6.4	6.8	6.5	27.4	8.0	9.6	7.2
2011	1.0	-0.6	-1.2	6.2	-3.5	9.0	5.7	14.2	10.7	-12.6	1.7	7.5	2.8	3.1	5.1	13.2	3.5	5.6	3.5
2012	0.2	-3.1	-0.1	7.9	-2.2	3.1	6.6	7.9	17.4	-8.1	-0.5	1.8	-3.3	2.0	-3.1	11.5	4.7	1.1	1.9
2013	0.9	-4.5	-6.3	3.2	-4.3	1.9	5.5	3.7	12.5	-4.8	-1.8	-1.2	-3.7	0.5	-2.1	9.6	3.6	1.1	0.6
2014	-1.2	-3.2	-2.4	3.8	-2.6	0.8	3.9	4.0	9.7	-3.8	-0.8	2.5	-2.1	0.5	-3.8	8.3	-3.7	-2.2	0.1
2015	-0.1	-4.0	-2.3	0.9	-4.5	0.6	3.0	3.6	6.1	0.8	-4.1	-0.8	-2.6	-0.1	-0.8	5.1	-1.8	-0.4	-0.1
2016	-0.5	-3.3	-3.9	-1.8	-4.2	-3.3	0.0	-2.0	3.7	0.7	-4.5	-3.4	-6.4	-1.9	-0.5	-0.1	-2.1	-1.0	-1.8
2017	-3.6	-5.2	-4.5	-0.8	-9.1	-2.8	1.7	-5.2	0.3	-4.0	-1.7	-1.0	-10.0	-2.7	-3.8	0.3	-7.5	-4.4	-2.9
2018	-5.0	-6.9	-5.0	-2.8	-2.4	-8.8	-1.3	-5.3	-1.7	-6.7	-1.8	13.3	-6.6	-3.9	-5.5	-0.9	6.3	-1.1	-3.6

n) Länder deficits (including local authorities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	3,610	8,253	338	3,976	-490	2,899	7,958	2,502	1,026	-298	53	1,255	215	31,295	1,438	907	888	3,233	34,528
2010	1,510	1,625	616	4,164	58	2,448	7,052	2,684	1,227	-22	486	1,616	626	24,091	1,414	1,254	892	3,559	27,650
2011	-1,336	-1,043	-33	3,483	-265	2,274	4,242	2,573	521	-2,236	40	770	105	9,095	1,114	601	403	2,118	11,213
2012	-2,286	-2,674	-116	3,122	-128	24	3,822	1,457	810	-1,166	-175	344	-314	2,720	-678	539	554	415	3,135
2013	-349	-3,398	-803	1,558	-327	-191	3,956	788	661	-1,122	-324	-70	-392	-13	-478	468	429	419	406
2014	-1,039	-3,209	-365	993	-250	-85	3,670	945	524	-1,005	-79	245	-294	52	-875	425	-438	-888	-836
2015	-1,021	-3,675	-528	530	-434	-470	2,063	466	385	107	-562	-112	-420	-3,670	-206	261	-225	-170	-3,840
2016	-1,484	-3,894	-602	-671	-583	-1,498	184	-304	225	-64	-711	-333	-735	-10,469	-135	-6	-286	-426	-10,895
2017	-3,420	-5,719	-874	-1,191	-974	-1,575	-1,702	-1,310	-23	-1,019	-409	-642	-1,088	-19,947	-1,011	17	-1,010	-2,003	-21,950
2018	-4,515	-5,557	-882	-1,424	-367	-3,010	-3,253	-1,312	-123	-1,591	-350	1,650	-965	-21,698	-1,524	-52	1,050	-526	-22,225

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	336	660	134	656	-296	365	445	623	1,001	-71	23	443	95	412	419	1,373	499	551	422
2010	140	130	246	687	35	309	395	670	1,203	-5	207	571	279	318	410	1,901	501	605	338
2011	-127	-84	-14	583	-165	292	242	645	521	-552	18	275	48	122	338	924	236	374	140
2012	-217	-214	-47	520	-80	3	218	365	813	-288	-77	123	-144	36	-203	827	321	73	39
2013	-33	-271	-328	259	-205	-24	225	197	666	-278	-144	-25	-181	0	-141	715	246	72	5
2014	-97	-254	-149	164	-156	-11	209	236	530	-249	-35	87	-137	1	-254	647	-250	-152	-10
2015	-95	-288	-214	87	-271	-60	117	116	390	26	-252	-39	-195	-49	-59	393	-127	-29	-47
2016	-136	-302	-242	-109	-362	-188	10	-75	226	-16	-318	-116	-340	-137	-38	-8	-159	-71	-132
2017	-311	-441	-350	-191	-605	-198	-95	-322	-23	-250	-183	-222	-505	-260	-281	25	-554	-329	-266
2018	-409	-426	-352	-228	-228	-377	-182	-322	-124	-390	-158	570	-450	-283	-420	-76	572	-86	-268

Deficit ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	7.2	12.1	2.7	12.4	-5.9	8.2	9.5	13.4	21.8	-1.5	0.4	10.0	2.0	8.6	6.8	21.3	8.5	9.1	8.7
2010	3.0	2.6	4.8	12.5	0.7	6.9	8.3	14.2	23.4	-0.1	4.0	12.4	5.6	6.6	6.5	27.4	8.0	9.6	6.9
2011	-2.6	-1.6	-0.3	10.2	-3.0	6.2	4.8	13.2	10.4	-11.0	0.3	5.8	0.9	2.4	5.1	13.2	3.5	5.6	2.7
2012	-4.3	-4.1	-0.9	9.0	-1.4	0.1	4.2	7.4	15.5	-5.7	-1.4	2.6	-2.9	0.7	-3.1	11.5	4.7	1.1	0.8
2013	-0.6	-4.9	-6.2	4.5	-3.7	-0.5	4.2	4.0	12.5	-5.2	-2.7	-0.5	-3.5	0.0	-2.1	9.6	3.6	1.1	0.1
2014	-1.8	-4.4	-2.7	2.7	-2.8	-0.2	3.8	4.6	9.9	-4.5	-0.6	1.7	-2.6	0.0	-3.8	8.3	-3.7	-2.2	-0.2
2015	-1.7	-4.8	-3.9	1.4	-4.7	-1.2	2.0	2.2	7.1	0.5	-4.4	-0.7	-3.7	-0.9	-0.8	5.1	-1.8	-0.4	-0.8
2016	-2.3	-4.9	-4.3	-1.7	-6.3	-3.6	0.2	-1.4	4.1	-0.3	-5.5	-2.1	-6.3	-2.4	-0.5	-0.1	-2.1	-1.0	-2.3
2017	-5.2	-6.9	-6.1	-2.9	-10.6	-3.7	-1.5	-6.0	-0.4	-4.4	-3.1	-3.8	-9.3	-4.4	-3.8	0.3	-7.5	-4.4	-4.5
2018	-6.6	-6.3	-5.8	-3.4	-3.6	-6.8	-2.9	-5.9	-2.1	-6.5	-2.6	8.5	-7.9	-4.6	-5.5	-0.9	6.3	-1.1	-4.3

o) Länder debt (Länder budgets only)
in € billion

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	41,689	27,567	17,433	33,406	9,905	51,461	119,944	26,972	10,567	6,890	19,812	24,184	15,707	405,536	58,821	16,011	22,641	97,473	503,009
2010	43,328	29,258	17,756	37,140	9,807	54,030	123,231	28,113	11,289	6,544	20,542	25,630	16,232	422,899	60,384	17,572	23,569	101,524	524,423
2011	42,186	29,076	17,922	38,961	9,666	56,053	125,804	29,093	11,535	5,816	20,665	26,657	16,289	429,722	61,538	18,238	21,241	101,017	530,739
2012	42,181	28,074	17,961	40,387	9,580	55,334	129,945	32,241	13,233	5,027	20,632	26,982	16,150	437,726	61,006	19,015	20,857	100,878	538,604
2013	44,233	26,413	17,212	39,866	9,480	56,454	133,931	32,757	13,739	4,058	20,394	26,440	15,849	440,827	60,429	19,645	23,212	103,286	544,113
2014	45,561	25,100	16,718	41,037	9,372	57,174	136,766	32,634	13,969	3,167	20,520	26,845	15,674	444,538	59,773	19,548	23,227	102,547	547,085
2015	46,300	22,629	16,695	42,584	9,246	58,103	137,684	32,052	14,118	5,824	20,051	26,711	15,555	447,552	58,591	21,228	23,223	103,042	550,594
2016	40,630	19,384	16,169	42,671	8,343	57,152	137,015	32,466	13,843	1,852	20,324	26,501	14,841	431,190	58,001	21,001	22,897	101,899	533,089
2017	37,588	16,940	15,399	40,966	7,838	57,173	139,694	31,597	13,819	1,555	20,786	25,677	15,344	424,376	56,519	20,733	22,288	99,540	523,916
2018	36,321	15,927	14,706	39,655	8,022	56,731	135,031	29,898	13,552	3,427	19,244	28,088	14,420	415,020	54,508	20,305	23,920	98,732	513,753

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	3,879	2,206	6,930	5,513	5,979	6,477	6,703	6,711	10,304	1,649	8,368	8,545	6,959	5,337	17,140	24,256	12,733	16,606	6,145
2010	4,031	2,337	7,081	6,125	5,956	6,811	6,903	7,016	11,069	1,576	8,761	9,052	7,243	5,574	17,531	26,641	13,247	17,257	6,415
2011	4,020	2,344	7,299	6,519	6,005	7,200	7,174	7,292	11,546	1,434	9,044	9,519	7,447	5,762	18,665	28,052	12,425	17,858	6,615
2012	4,002	2,250	7,330	6,728	5,976	7,108	7,407	8,082	13,289	1,242	9,103	9,623	7,425	5,862	18,237	29,159	12,096	17,631	6,699
2013	4,174	2,105	7,032	6,617	5,937	7,248	7,633	8,213	13,853	1,004	9,068	9,415	7,325	5,894	17,804	30,012	13,319	17,834	6,752
2014	4,269	1,986	6,820	6,767	5,867	7,318	7,775	8,157	14,118	783	9,169	9,517	7,268	5,921	17,371	29,708	13,281	17,536	6,760
2015	4,296	1,776	6,774	6,962	5,777	7,392	7,786	7,971	14,271	1,436	8,987	9,402	7,219	5,925	16,812	31,988	13,119	17,409	6,759
2016	3,719	1,504	6,500	6,908	5,186	7,190	7,665	7,992	13,874	454	9,075	9,212	6,868	5,649	16,334	31,055	12,730	16,910	6,473
2017	3,420	1,305	6,165	6,577	4,866	7,180	7,807	7,763	13,881	381	9,322	8,894	7,125	5,542	15,734	30,531	12,240	16,339	6,338
2018	3,287	1,222	5,867	6,344	4,984	7,110	7,538	7,331	13,659	841	8,692	9,709	6,721	5,408	15,037	29,834	13,041	16,081	6,198

p) Länder debt (including local authorities)

in € billion

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	47,075	40,553	18,947	41,481	11,418	58,751	142,919	31,861	11,558	10,295	22,595	26,405	17,967	481,824	58,821	16,011	22,641	97,473	579,297
2010	48,890	41,869	19,165	46,149	11,211	61,013	144,604	33,138	12,330	9,740	23,029	27,907	18,295	497,339	60,384	17,572	23,569	101,524	598,863
2011	48,171	41,541	19,320	48,378	11,012	63,822	148,160	34,301	12,604	9,056	23,099	29,172	18,370	507,005	61,538	18,238	21,241	101,017	608,022
2012	48,100	41,318	19,268	50,556	10,879	63,624	152,452	37,596	14,385	8,174	22,868	29,508	18,169	516,896	61,006	19,015	20,857	100,878	617,774
2013	49,997	39,144	18,444	50,328	10,729	64,889	156,175	38,406	14,940	7,107	22,417	29,287	17,793	519,657	60,429	19,645	23,212	103,286	622,943
2014	51,344	37,684	17,885	51,776	10,571	65,849	159,699	38,583	15,286	6,045	22,381	29,796	17,484	524,384	59,773	19,548	23,227	102,547	626,931
2015	52,127	34,810	17,798	53,278	10,424	66,847	159,793	37,772	15,456	8,621	21,749	29,797	17,273	525,745	58,591	21,228	23,223	103,042	628,787
2016	46,650	31,366	17,218	53,357	9,478	66,378	159,901	38,374	15,217	4,531	21,898	29,702	16,519	510,588	58,001	21,001	22,897	101,899	612,487
2017	42,965	28,639	16,402	51,820	8,953	66,951	165,099	38,263	15,267	4,063	22,256	28,916	16,922	506,516	56,519	20,733	22,288	99,540	606,056
2018	41,545	27,094	15,651	50,685	9,114	66,488	157,887	35,815	15,016	5,754	20,624	31,367	15,886	492,924	54,508	20,305	23,920	98,732	591,657

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	HB	HH	Total for city-states	All Länder
2009	4,380	3,245	7,532	6,845	6,892	7,394	7,987	7,928	11,271	2,464	9,544	9,330	7,960	6,340	17,140	24,256	12,733	16,606	7,077
2010	4,548	3,344	7,643	7,610	6,809	7,692	8,101	8,270	12,090	2,345	9,822	9,856	8,163	6,555	17,531	26,641	13,247	17,257	7,325
2011	4,591	3,349	7,869	8,095	6,841	8,198	8,449	8,598	12,616	2,233	10,109	10,418	8,399	6,798	18,665	28,052	12,425	17,858	7,578
2012	4,563	3,312	7,863	8,422	6,787	8,173	8,690	9,424	14,446	2,020	10,090	10,524	8,353	6,922	18,237	29,159	12,096	17,631	7,684
2013	4,718	3,119	7,536	8,353	6,719	8,331	8,901	9,629	15,064	1,758	9,968	10,429	8,224	6,948	17,804	30,012	13,319	17,834	7,730
2014	4,811	2,982	7,297	8,537	6,618	8,428	9,078	9,644	15,449	1,494	10,001	10,563	8,107	6,985	17,371	29,708	13,281	17,536	7,747
2015	4,837	2,731	7,222	8,711	6,513	8,504	9,036	9,393	15,624	2,126	9,749	10,488	8,016	6,960	16,812	31,988	13,119	17,409	7,719
2016	4,270	2,434	6,922	8,637	5,891	8,351	8,945	9,447	15,251	1,111	9,778	10,324	7,644	6,690	16,334	31,055	12,730	16,910	7,438
2017	3,910	2,207	6,566	8,319	5,558	8,408	9,226	9,401	15,336	997	9,982	10,016	7,858	6,615	15,734	30,531	12,240	16,339	7,331
2018	3,759	2,078	6,244	8,109	5,663	8,333	8,813	8,782	15,134	1,412	9,316	10,842	7,404	6,423	15,037	29,834	13,041	16,081	7,138

Throughout the tables in this report, the names of the Länder are abbreviated as follows: BW = Baden-Württemberg, BY = Bavaria, BB = Brandenburg, HE = Hesse, MV = Mecklenburg-Western Pomerania, NI = Lower Saxony, NW = North Rhine-Westphalia, RP = Rheinland-Palatinate, SL = Saarland, SN = Saxony, ST = Saxony-Anhalt, TH = Thuringia (with the former 13 Länder classified as "non-city-state Länder¹⁾"), BE = Berlin, HB = Bremen, HH = Hamburg (with the latter three Länder classified as "city-states²⁾").

Bei SH: 1 Including a one-off effect in the amount of €2.355 bn (€814 per capita) in connection with the sale of HSH Nordbank in 2018.

Bei HH: 2 Including a one-off effect in the amount of €2.442 bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

5. Fiscal equalisation between different government levels

5.1 VAT revenue distribution in accordance with Article 106 paragraphs (3) and (4) of the Basic Law

The distribution of VAT revenue between the Federation and Länder is based on Article 106 paragraphs (3) and (4) of the Basic Law in conjunction with the Standards Act (*Maßstäbengesetz*). These provisions lay down the basic principle for distributing VAT revenue, which is that the Federation and Länder are equally entitled to cover their necessary expenditures using current revenues.

There is no generally accepted operational “formula” for calculating VAT revenue distribution ratios (or “coverage-” ratios).

Instead, the distribution of VAT revenue is decided in negotiations between the federal and Länder governments. At these negotiations, VAT revenue distribution ratios (or “coverage” ratios) are set in a way that gives these governments the ability to perform their constitutionally ordained responsibilities appropriately.

5.2 Coverage ratios of the Federation and Länder (including local authorities) (2005–2018)

Year	Federation			Länder/local authorities		
	Expenditure € billion	Revenue ¹ € billion	Coverage ratio (%)	Expenditure € billion	Revenue € billion	Coverage ratio (%)
2005	259.8	228.6	88.0	357.6	331.7	92.8
2006	261.0	233.1	89.3	360.4	352.8	97.9
2007	270.4	256.1	94.7	365.1	380.3	104.2
2008	282.3	270.7	95.9	378.0	386.1	102.1
2009	292.3	258.1	88.3	397.6	363.0	91.3
2010	303.7	259.6	85.5	400.0	372.4	93.1
2011	296.2	278.8	94.1	410.7	399.4	97.3
2012	306.8	284.2	92.7	414.5	411.3	99.2
2013	307.8	285.7	92.8	428.5	428.0	99.9
2014	295.5	295.4	100.0	442.6	443.4	100.2
2015	299.3	311.4	104.1	459.8	463.6	100.8
2016	310.6	317.1	102.1	478.5	491.1	102.6
2017	325.4	330.7	101.6	490.4	512.3	104.5
2018	336.7	347.9	103.3	516.7	539.9	104.5

¹ Including seigniorage

5.3 Brief overview of the fiscal equalisation system in Germany

Article 107 of the Basic Law in conjunction with the Fiscal Equalisation Act stipulates that the Länder share of VAT revenue be distributed in a way that balances the fiscal capacities of the Länder. Länder with below-average fiscal capacities receive top-ups that are financed through contributions from Länder with above-average fiscal capacities. The sum of top-ups equals the sum of contributions, since both are calculated using a linear schedule that covers 63% of the gap (positive or negative) between a Land's tax revenue and the Länder average.

5.3.1 Fiscal capacity index

The fiscal capacity index is the sum of:

> a given Land's tax revenue (less 12% of that Land's above-average increase in tax revenue [excluding VAT] over the previous year compared with other Länder), including its per-capita share of VAT;

and

> that Land's local authority tax revenue.

This amount is set at 75% of local authority shares of income tax revenue (including final withholding tax on interest and capital gains) and VAT revenue as well as 75% of revenue from non-personal taxes, i.e. trade tax and real property tax (using multipliers that are standardised for the entire country). Trade tax revenue is corrected for the portion of the revenue that local authorities pass on to the Federation and Länder.

5.3.2 Equalisation index

The equalisation index is used as a measure for the fiscal need of a Land and is the sum of:

> the index for equalising revenue from Länder taxes

- average revenue collected by all Länder, apportioned to each Land on a per capita basis
- the populations of the city-states of Berlin, Bremen and Hamburg are weighted at 135% each

and

> the index for equalising local authority tax revenue

- average revenue collected by all Länder from local authority taxes, apportioned to each Land on a per capita basis
- the populations of the city-states of Berlin, Bremen and Hamburg are weighted at 135% each, and the populations of the Länder Mecklenburg-Western Pomerania, Brandenburg and Saxony-Anhalt are weighted at 105%, 103% and 102%, respectively.

5.3.3 Supplementary federal grants to Länder with below-average fiscal capacity

After fiscal equalisation among the Länder has been carried out, the federal budget provides general supplementary grants to cover part of the remaining gap between the fiscal capacity and equalisation indices for those Länder with below-average capacity. These general grants cover 80% of the gap between the fiscal capacity index and 99.75% of the equalisation index.

In addition, supplementary federal grants for special needs are received by:

- > the new Länder (excluding Berlin) to cover the costs associated with high unemployment benefits (in connection with Hartz IV benefit reforms); these grants totalled €1.0 billion per year until 2011, ca. €0.7 billion per year in 2012 and 2013, and since 2014 total ca. €0.8 billion per year.
- > 10 smaller Länder with below-average fiscal capacity, to offset the disproportionately high costs of their political administrations (total volume about €0.5 billion per year).
- > Länder with below-average local authority tax revenues receive an additional 53.5% of the gap between their per-capita local tax revenues and 80% of the average local tax revenues collected nationwide.
- > Länder whose below-average performance in promoting research facilities would cause them to receive a below-average allocation of federal research grants (Article 91b of the Basic Law) receive an additional federal grant amounting to 35% of the difference between the per capita research funding already provided

under Article 91b of the Basic Law and 95% of average per capita research funding nationwide. These monies are sometimes called "supplementary research grants", but in reality they are not tied to any specific spending purpose.

5.4 Data on the horizontal distribution of VAT revenue, fiscal equalisation among the Länder, and supplementary federal grants (2005-2018)^{*)}

(updated version of an excerpt from the Finance Ministry report on Federation/Länder financial relations)

This section contains the following tables:

- a) Länder tax revenue
[Länder shares of income and corporation tax revenue plus revenue from Länder taxes]
- b) Länder shares of VAT revenue
- c) Länder fiscal capacity prior to equalisation
- d) Equalisation contributions and grants under the Länder fiscal equalisation system, in € million
- e) Länder fiscal capacity after equalisation of Länder finances
- f) Supplementary federal grants
- g) Fiscal capacity after application of fiscal equalisation among the Länder, supplementary federal grants for shortfalls, and general supplementary federal grants

^{*)} The data since 1995 is available (in German) at: <http://www.bundesfinanzministerium.de/laenderfinanzausgleich>

a) Länder tax revenue
Länder shares of income and corporation tax revenue plus revenue from Länder taxes

1. Länder tax revenue (in € million)

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	TH	BB	MV	East German Länder (total)	BE	Total
2005	22,795	17,668	15,084	7,415	8,973	4,486	2,998	998	3,550	767	84,734	1,926	1,072	1,315	740	5,990	3,347	94,071
2006	24,461	19,199	16,490	8,479	10,894	4,824	3,420	1,072	4,103	874	93,816	2,276	1,168	1,551	847	7,183	3,748	104,747
2007	26,397	21,249	18,388	9,430	12,259	5,242	3,578	1,207	4,147	933	102,829	2,728	1,382	1,850	959	8,541	3,984	115,354
2008	27,480	22,896	19,104	9,699	11,781	5,684	3,623	1,243	4,545	981	107,036	3,002	1,562	2,073	1,084	9,397	4,082	120,514
2009	24,589	21,088	16,043	8,642	10,110	5,150	3,500	1,144	3,631	860	94,757	2,553	1,400	2,034	1,028	8,463	3,391	106,610
2010	23,488	21,197	16,496	8,899	10,114	5,111	3,462	1,063	3,668	821	94,319	2,737	1,428	2,030	1,057	8,735	3,976	107,031
2011	26,076	23,140	18,345	9,578	10,891	5,562	3,899	1,193	4,017	917	103,618	3,066	1,625	2,244	1,200	9,860	4,283	117,761
2012	27,848	24,675	20,368	10,942	11,136	6,182	4,039	1,244	4,175	943	111,551	3,272	1,785	2,429	1,318	10,683	4,621	126,855
2013	29,069	26,846	20,646	11,418	12,217	6,362	4,395	1,314	4,290	960	117,519	3,627	1,923	2,686	1,441	11,705	5,195	134,419
2014	30,136	28,719	21,979	11,742	13,013	6,762	4,310	1,352	4,779	1,041	123,834	3,879	2,065	2,841	1,569	12,367	5,646	141,846
2015	31,718	30,800	23,252	12,366	13,523	6,823	4,900	1,389	5,106	1,080	130,958	4,324	2,256	3,153	1,689	13,624	6,275	150,857
2016	33,266	33,222	24,994	13,199	15,357	7,325	5,062	1,468	5,281	1,210	140,384	4,601	2,325	3,218	1,746	14,408	6,614	161,406
2017*)	35,382	34,506	26,449	14,142	16,089	7,862	5,366	1,541	5,794	1,252	148,384	5,039	2,440	3,548	1,895	15,521	6,827	170,732
2018*)	37,467	37,628	28,574	14,953	15,966	8,034	5,589	1,640	6,312	1,273	157,435	5,247	2,606	3,850	1,996	16,331	7,688	181,455

2. Länder tax revenue (€ per capita)

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	TH	BB	MV	East German Länder (total)	BE	Total
2005	1,262	1,418	1,406	926	1,473	1,105	1,060	948	2,042	1,157	1,290	450	457	513	432	447	987	1,141
2006	1,356	1,539	1,535	1,060	1,793	1,190	1,208	1,024	2,349	1,315	1,428	534	503	608	498	540	1,103	1,272
2007	1,466	1,700	1,711	1,181	2,020	1,295	1,262	1,161	2,356	1,407	1,566	644	601	728	568	647	1,170	1,402
2008	1,529	1,829	1,776	1,217	1,941	1,407	1,278	1,202	2,570	1,482	1,631	714	686	820	648	718	1,192	1,467
2009	1,374	1,687	1,493	1,088	1,668	1,281	1,237	1,115	2,042	1,303	1,448	611	620	808	620	652	988	1,302
2010	1,316	1,693	1,535	1,122	1,668	1,276	1,223	1,043	2,061	1,245	1,442	659	637	810	642	677	1,154	1,309
2011	1,470	1,850	1,718	1,216	1,803	1,392	1,381	1,182	2,277	1,396	1,592	746	734	904	737	773	1,253	1,449
2012	1,579	1,970	1,916	1,397	1,845	1,548	1,434	1,243	2,384	1,440	1,719	803	816	986	817	847	1,358	1,568
2013	1,657	2,139	1,948	1,466	2,028	1,595	1,565	1,325	2,462	1,467	1,817	897	889	1,097	902	937	1,531	1,668
2014	1,713	2,273	2,059	1,503	2,146	1,690	1,528	1,367	2,733	1,583	1,905	959	933	1,159	982	990	1,641	1,753
2015	1,794	2,417	2,157	1,573	2,211	1,697	1,725	1,404	2,885	1,628	2,000	1,066	1,022	1,280	1,055	1,089	1,801	1,852
2016	1,861	2,578	2,288	1,661	2,486	1,803	1,760	1,471	2,936	1,789	2,120	1,128	1,076	1,294	1,085	1,146	1,863	1,960
2017*)	1,978	2,664	2,411	1,779	2,587	1,933	1,861	1,548	3,189	1,842	2,234	1,236	1,133	1,422	1,177	1,235	1,905	2,068
2018*)	2,091	2,886	2,586	1,874	2,554	1,970	1,932	1,653	3,441	1,870	2,360	1,288	1,215	1,536	1,240	1,301	2,121	2,189

*) provisional

3. Per capita Länder tax revenue, as a percentage of the average

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	ST	TH	BB	MV	East German Länder (total)	BE	Total
2005	110.7	124.3	123.2	81.2	129.1	96.9	92.9	83.1	179.0	101.5	113.1	39.4	33.1	40.1	45.0	37.9	39.2	86.5	100.0
2006	106.6	121.0	120.7	83.4	141.0	93.6	95.0	80.5	184.7	103.4	112.3	42.0	42.9	39.5	47.8	39.2	42.5	86.7	100.0
2007	104.5	121.2	122.0	84.2	144.0	92.3	90.0	82.8	168.0	100.3	111.7	45.9	47.6	42.9	51.9	40.5	46.2	83.4	100.0
2008	104.2	124.6	121.1	82.9	132.3	95.9	87.1	81.9	175.1	101.0	111.2	48.7	47.6	46.7	55.9	44.2	48.9	81.2	100.0
2009	105.5	129.6	114.6	83.5	128.1	98.4	95.0	85.6	156.8	100.0	111.2	46.9	47.0	47.6	62.1	47.6	50.1	75.9	100.0
2010	100.5	129.3	117.2	85.7	127.4	97.4	93.4	79.6	157.5	95.1	110.1	50.3	48.3	48.7	61.8	49.0	51.7	88.2	100.0
2011	101.4	127.7	118.6	83.9	124.4	96.0	95.3	81.6	157.1	96.3	109.8	51.5	51.5	50.6	62.3	50.9	53.4	86.5	100.0
2012	100.7	125.6	122.2	89.1	117.7	98.8	91.5	79.3	152.1	91.8	109.6	51.2	52.6	52.0	62.9	52.1	54.0	86.6	100.0
2013	99.3	128.3	116.8	87.9	121.6	95.6	93.8	79.4	147.6	88.0	108.9	53.8	54.1	53.3	65.8	54.1	56.1	91.8	100.0
2014	97.7	129.7	117.5	85.7	122.4	96.4	87.2	78.0	155.9	90.3	108.7	54.7	52.6	53.2	66.1	56.0	56.5	93.6	100.0
2015	96.9	130.5	116.5	84.9	119.4	91.6	93.1	75.8	155.8	87.9	108.0	57.6	54.6	55.2	69.1	57.0	58.8	97.2	100.0
2016	94.9	131.5	116.7	84.7	126.8	92.0	89.8	75.1	149.8	91.3	108.2	57.6	57.4	54.9	66.0	55.4	58.5	95.0	100.0
2017*)	95.7	128.9	116.6	86.1	125.1	93.5	90.0	74.8	154.2	89.1	108.0	59.8	56.3	54.8	68.8	56.9	59.7	92.1	100.0
2018*)	95.5	131.8	118.1	85.6	116.7	90.0	88.3	75.5	157.2	85.4	107.8	58.8	54.3	55.5	70.2	56.6	59.4	96.9	100.0

*) provisional

b) Länder shares of VAT revenue

1. Full distribution by population, in € million

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	TH	BB	MV	East German Länder (total)	BE	Total
2005	13,723	9,466	8,154	6,084	4,630	3,085	2,150	800	1,321	504	49,916	3,255	1,887	1,782	1,947	1,302	2,577	62,666
2006	14,435	9,985	8,594	6,399	4,863	3,244	2,266	838	1,398	532	52,552	3,410	1,966	1,859	2,043	1,361	2,720	65,911
2007	16,166	11,223	9,647	7,170	5,449	3,634	2,544	933	1,580	595	58,942	3,801	2,180	2,065	2,282	1,514	3,057	73,841
2008	16,695	11,632	9,992	7,404	5,639	3,753	2,634	960	1,643	615	60,968	3,907	2,228	2,117	2,350	1,554	3,182	76,307
2009	17,062	11,916	10,249	7,576	5,778	3,832	2,699	978	1,696	629	62,415	3,983	2,258	2,152	2,399	1,580	3,272	78,059
2010	17,597	12,341	10,597	7,819	5,978	3,950	2,791	1,005	1,754	650	64,482	4,095	2,311	2,209	2,472	1,623	3,395	80,588
2011	18,293	12,901	11,012	8,126	6,232	4,121	2,912	1,041	1,819	677	67,135	4,240	2,383	2,283	2,562	1,679	3,525	83,807
2012	18,924	13,438	11,405	8,400	6,475	4,282	3,020	1,074	1,878	703	69,601	4,370	2,444	2,347	2,644	1,729	3,650	86,785
2013	19,123	13,677	11,551	8,489	6,567	4,347	3,061	1,081	1,899	713	70,509	4,405	2,451	2,358	2,668	1,740	3,699	87,831
2014	19,664	14,125	11,930	8,734	6,779	4,472	3,153	1,106	1,955	736	72,654	4,522	2,502	2,411	2,740	1,786	3,846	90,460
2015	20,739	14,947	12,640	9,219	7,173	4,716	3,332	1,160	2,076	778	76,781	4,757	2,617	2,527	2,890	1,877	4,087	95,537
2016	22,777	16,418	13,921	10,128	7,871	5,176	3,666	1,271	2,292	862	84,381	5,197	2,853	2,753	3,170	2,050	4,525	104,928
2017*)	22,863	16,552	14,019	10,158	7,949	5,198	3,686	1,273	2,322	869	84,887	5,212	2,853	2,754	3,189	2,057	4,580	105,532
2018*)	23,956	17,436	14,778	10,670	8,358	5,453	3,869	1,327	2,453	910	89,210	5,450	2,961	2,869	3,352	2,152	4,847	110,841

2. Supplementary shares (in € million)

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	TH	BB	MV	East German Länder (total)	BE	Total
2005	0	0	0	1,583	0	113	201	186	0	0	2,084	2,787	1,785	1,509	1,512	1,143	475	11,295
2006	0	0	0	1,552	0	288	153	239	0	0	2,232	2,958	1,678	1,681	1,593	1,239	523	11,905
2007	0	0	0	1,623	0	384	356	231	0	0	2,594	3,018	1,677	1,735	1,610	1,324	727	12,684
2008	0	0	0	1,833	0	200	489	252	0	0	2,774	2,978	1,734	1,674	1,537	1,289	870	12,856
2009	0	0	0	1,565	0	58	157	175	0	0	1,956	2,714	1,537	1,447	1,163	1,062	1,001	10,880
2010	0	0	0	1,358	0	101	213	251	0	36	1,959	2,537	1,491	1,416	1,173	1,033	483	10,092
2011	0	0	0	1,689	0	187	162	249	0	28	2,315	2,716	1,524	1,488	1,269	1,089	611	11,011
2012	0	0	0	1,206	0	53	334	301	0	75	1,968	2,926	1,590	1,546	1,343	1,137	651	11,161
2013	126	0	0	1,427	0	241	250	314	0	119	2,478	2,924	1,617	1,582	1,306	1,147	413	11,468
2014	511	0	0	1,784	0	201	577	354	0	100	3,527	3,014	1,744	1,659	1,360	1,154	335	12,794
2015	807	0	0	2,005	0	554	315	411	0	135	4,227	2,988	1,760	1,679	1,316	1,196	136	13,303
2016	1,499	0	0	2,179	0	563	518	453	0	103	5,315	3,181	1,755	1,792	1,549	1,321	292	15,205
2017*)	1,332	0	0	2,091	0	475	536	481	0	138	5,052	3,179	1,892	1,890	1,503	1,344	515	15,376
2018*)	1,458	0	0	2,297	0	802	674	494	0	199	5,923	3,444	2,078	1,961	1,526	1,433	194	16,560

*) provisional

3. VAT revenue equalisation (difference between distribution under applicable law and full distribution) in € million

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)			SN	ST	TH	BB	MV	East German Länder (total)		BE	Total
2005	-2,474	-1,706	-1,470	487	-835	-443	-187	42	-238	-91	-6,914	2,200	1,445	1,188	1,161	909	1,161	909	6,903	11	± 7,442	
2006	-2,607	-1,804	-1,552	397	-878	-298	-256	88	-252	-96	-7,260	2,342	1,323	1,345	1,224	993	1,224	993	7,228	32	± 7,744	
2007	-2,777	-1,928	-1,657	391	-936	-240	-81	71	-271	-102	-7,531	2,365	1,302	1,380	1,218	1,064	1,218	1,064	7,329	202	± 7,993	
2008	-2,813	-1,960	-1,683	585	-950	-432	45	90	-277	-104	-7,498	2,319	1,358	1,318	1,141	1,028	1,141	1,028	7,164	334	± 8,219	
2009	-2,378	-1,661	-1,429	509	-805	-476	-219	39	-236	-88	-6,744	2,159	1,222	1,147	829	842	829	842	6,199	545	± 7,292	
2010	-2,204	-1,545	-1,327	378	-749	-393	-136	125	-220	-46	-6,116	2,024	1,201	1,139	864	830	864	830	6,058	58	± 6,620	
2011	-2,404	-1,695	-1,447	621	-819	-354	-221	112	-239	-61	-6,506	2,159	1,211	1,188	932	869	932	869	6,359	147	± 7,239	
2012	-2,434	-1,728	-1,467	125	-833	-498	-54	163	-242	-16	-6,983	2,364	1,276	1,244	1,003	914	1,003	914	6,801	181	± 7,271	
2013	-2,370	-1,786	-1,508	319	-857	-326	-150	173	-248	26	-6,728	2,348	1,297	1,275	957	920	957	920	6,798	-70	± 7,316	
2014	-2,270	-1,998	-1,687	549	-959	-431	131	197	-276	-4	-6,749	2,375	1,390	1,318	973	902	973	902	6,958	-209	± 7,834	
2015	-2,081	-2,081	-1,760	722	-999	-103	-149	250	-289	26	-6,464	2,326	1,396	1,327	914	935	914	935	6,897	-433	± 7,895	
2016	-1,802	-2,379	-2,017	711	-1,141	-187	-13	269	-332	-22	-6,912	2,428	1,341	1,393	1,089	1,024	1,089	1,024	7,276	-364	± 8,257	
2017*)	-1,999	-2,412	-2,042	611	-1,158	-282	-1	296	-338	11	-7,315	2,420	1,476	1,489	1,039	1,044	1,039	1,044	7,468	-153	± 8,386	
2018*)	-2,121	-2,605	-2,208	703	-1,249	-12	96	296	-366	63	-7,405	2,630	1,636	1,533	1,026	1,111	1,026	1,111	7,935	-531	± 9,092	

4. Distribution under applicable law in € million

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)			SN	ST	TH	BB	MV	East German Länder (total)		BE	Total
2005	11,250	7,760	6,685	6,570	3,795	2,642	1,963	842	1,083	413	43,003	5,455	3,332	2,970	3,108	2,210	3,108	2,210	17,076	2,588	62,666	
2006	11,828	8,181	7,042	6,795	3,984	2,946	2,010	926	1,145	436	45,292	5,752	3,289	3,204	3,267	2,354	3,267	2,354	17,866	2,752	65,911	
2007	13,389	9,295	7,990	7,561	4,513	3,394	2,464	1,004	1,309	493	51,411	6,165	3,482	3,445	3,500	2,578	3,500	2,578	19,171	3,258	73,841	
2008	13,882	9,672	8,309	7,989	4,689	3,320	2,679	1,051	1,366	511	53,470	6,226	3,587	3,434	3,492	2,582	3,492	2,582	19,321	3,516	76,307	
2009	14,684	10,255	8,820	8,085	4,973	3,356	2,480	1,017	1,459	542	55,671	6,142	3,480	3,299	3,228	2,421	3,228	2,421	18,571	3,817	78,059	
2010	15,393	10,796	9,270	8,198	5,229	3,557	2,655	1,131	1,534	605	58,367	6,119	3,513	3,348	3,335	2,453	3,335	2,453	18,768	3,453	80,588	
2011	15,890	11,206	9,565	8,748	5,413	3,767	2,691	1,153	1,580	616	60,629	6,399	3,594	3,471	3,494	2,548	3,494	2,548	19,506	3,672	83,807	
2012	16,491	11,710	9,939	8,526	5,642	3,784	2,966	1,237	1,637	687	62,618	6,734	3,720	3,592	3,647	2,644	3,647	2,644	20,336	3,831	86,785	
2013	16,753	11,892	10,042	8,808	5,709	4,021	2,911	1,254	1,651	739	63,781	6,753	3,748	3,633	3,625	2,661	3,625	2,661	20,420	3,630	87,831	
2014	17,394	12,127	10,243	9,282	5,820	4,041	3,284	1,303	1,678	732	65,905	6,897	3,892	3,729	3,713	2,687	3,713	2,687	20,918	3,637	90,460	
2015	18,658	12,866	10,880	9,941	6,174	4,613	3,183	1,410	1,787	805	70,317	7,083	4,013	3,854	3,804	2,812	3,804	2,812	21,566	3,654	95,537	
2016	20,975	14,039	11,903	10,839	6,731	4,989	3,652	1,540	1,960	840	77,468	7,625	4,195	4,147	4,259	3,074	4,259	3,074	23,299	4,161	104,928	
2017*)	20,864	14,141	11,976	10,768	6,791	4,915	3,685	1,569	1,984	880	77,572	7,632	4,329	4,243	4,227	3,101	4,227	3,101	23,532	4,428	105,532	
2018*)	21,835	14,831	12,570	11,373	7,110	5,441	3,964	1,622	2,086	973	81,805	8,079	4,597	4,402	4,377	3,264	4,377	3,264	24,719	4,317	110,841	

*) provisional

5. Distribution under applicable law (€ per capita)

NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	TH	BB	MV	East German Länder (total)	BE	Total
2005	623	623	821	623	651	694	800	623	623	655	1,273	1,266	1,213	1,290	1,276	763	760
2006	656	656	850	656	727	710	884	656	656	690	1,350	1,379	1,280	1,384	1,344	810	800
2007	743	743	947	743	838	869	966	743	743	783	1,456	1,497	1,377	1,528	1,453	957	898
2008	773	773	1,003	773	822	945	1,017	773	773	815	1,481	1,508	1,380	1,543	1,477	1,027	929
2009	821	821	1,018	821	835	876	992	821	821	851	1,470	1,462	1,283	1,462	1,431	1,112	954
2010	862	862	1,033	862	888	938	1,109	862	917	892	1,473	1,494	1,330	1,490	1,456	1,003	986
2011	896	896	1,110	896	943	953	1,142	896	939	931	1,557	1,568	1,407	1,565	1,530	1,075	1,031
2012	935	935	1,089	935	948	1,053	1,236	935	1,049	965	1,653	1,641	1,480	1,640	1,612	1,126	1,073
2013	955	948	1,131	948	1,008	1,037	1,265	948	1,130	986	1,671	1,679	1,481	1,666	1,634	1,069	1,090
2014	989	960	1,188	960	1,010	1,164	1,317	960	1,112	1,014	1,705	1,729	1,515	1,682	1,675	1,057	1,118
2015	1,055	1,010	1,265	1,010	1,147	1,121	1,425	1,010	1,213	1,074	1,746	1,789	1,544	1,757	1,724	1,049	1,173
2016	1,173	1,090	1,364	1,090	1,228	1,270	1,544	1,090	1,242	1,170	1,870	1,919	1,712	1,911	1,853	1,172	1,274
2017 ^{*)}	1,166	1,092	1,355	1,092	1,209	1,278	1,575	1,092	1,295	1,168	1,871	1,969	1,694	1,927	1,872	1,235	1,278
2018 ^{*)}	1,219	1,137	1,425	1,137	1,334	1,370	1,635	1,137	1,429	1,226	1,983	2,052	1,746	2,028	1,970	1,191	1,337

6. Per capita VAT revenue distribution under applicable law, as a percentage of the average

NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	TH	BB	MV	East German Länder (total)	BE	Total
2005	82.0	82.0	108.0	82.0	85.6	91.3	105.2	82.0	82.0	86.1	167.6	166.7	159.6	169.8	167.9	100.4	100.0
2006	81.9	81.9	106.2	81.9	90.8	88.7	110.5	81.9	81.9	86.2	168.7	172.4	159.9	172.9	167.9	101.2	100.0
2007	82.8	82.8	105.5	82.8	93.4	96.8	107.6	82.8	82.8	87.2	162.2	166.8	153.4	170.3	161.9	106.6	100.0
2008	83.2	83.2	107.9	83.2	88.5	101.7	109.4	83.2	83.2	87.7	159.4	160.9	148.6	166.1	158.9	110.5	100.0
2009	86.1	86.1	106.7	86.1	87.6	91.9	104.0	86.1	86.1	89.2	154.2	153.3	134.6	153.3	150.1	116.7	100.0
2010	87.5	87.5	104.8	87.5	90.0	95.1	112.5	87.5	93.0	90.5	149.4	151.6	134.9	151.1	147.7	101.7	100.0
2011	86.9	86.9	107.6	86.9	91.4	92.4	110.7	86.9	91.0	90.3	150.9	152.0	136.4	151.7	148.4	104.2	100.0
2012	87.1	87.1	101.5	87.1	88.4	98.2	115.2	87.1	97.7	90.0	154.1	153.0	137.9	152.9	150.3	105.0	100.0
2013	87.6	86.9	103.8	86.9	92.5	95.1	116.0	86.9	103.6	90.5	153.3	152.9	135.9	152.9	149.9	98.1	100.0
2014	88.5	85.9	106.3	85.9	90.4	104.2	117.8	85.9	99.5	90.7	152.5	154.7	135.5	150.5	149.8	94.6	100.0
2015	90.0	86.1	107.8	86.1	97.8	95.5	121.5	86.1	103.4	91.6	148.9	153.3	131.6	149.8	147.0	89.4	100.0
2016	92.1	85.5	107.0	85.5	96.4	99.6	121.2	85.5	97.5	91.8	146.7	150.6	134.4	149.9	145.4	92.0	100.0
2017 ^{*)}	91.3	85.4	106.0	85.4	94.6	100.0	123.2	85.4	101.3	91.4	146.4	154.1	132.6	150.8	146.5	96.7	100.0
2018 ^{*)}	91.1	85.1	106.6	85.1	99.8	102.5	122.3	85.1	106.9	91.7	148.3	153.4	130.6	151.6	147.3	89.1	100.0

*) provisional

c) Länder fiscal capacity prior to equalisation

1. Fiscal capacity (in € million)

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)			SN	ST	TH	BB	MV	East German Länder (total)		BE	Total
2005	43,010	32,412	28,334	17,924	16,528	8,911	6,303	2,257	6,056	1,550	163,286	8,405	4,902	4,571	5,092	3,366	26,335	7,158	196,779			
2006	46,442	35,251	30,689	19,967	19,025	9,746	7,000	2,479	6,969	1,690	179,258	9,243	5,396	4,999	5,624	3,672	28,934	7,882	216,075			
2007	50,928	38,999	33,979	21,904	21,293	10,799	7,732	2,718	7,313	1,845	197,511	10,155	5,908	5,502	6,173	4,027	31,766	8,838	238,114			
2008	52,950	41,565	35,687	22,891	21,567	11,245	8,032	2,847	7,668	1,909	206,363	10,625	6,134	5,742	6,541	4,170	33,212	9,181	248,757			
2009	49,209	39,337	31,934	21,554	19,439	10,474	7,436	2,644	6,678	1,815	190,520	10,019	5,706	5,406	6,139	3,894	31,164	8,602	230,286			
2010	49,147	40,450	32,904	21,642	19,664	10,694	7,708	2,688	6,855	1,844	193,595	10,249	5,790	5,514	6,389	4,023	31,964	8,858	234,417			
2011	53,280	43,521	35,382	23,460	21,091	11,642	8,324	2,850	7,409	1,941	208,900	10,998	6,173	5,876	6,850	4,312	34,208	9,701	252,809			
2012	55,975	46,320	38,680	24,878	21,587	12,376	8,810	3,054	7,681	2,098	221,459	11,604	6,503	6,197	7,120	4,543	35,966	10,204	267,629			
2013	57,638	48,975	39,641	25,986	23,002	12,948	9,121	3,100	7,737	2,128	230,275	12,016	6,708	6,418	7,443	4,706	37,291	10,661	278,227			
2014	59,676	51,747	41,239	26,733	24,029	13,424	9,517	3,208	8,376	2,234	240,183	12,488	6,920	6,656	7,780	4,909	38,754	11,240	290,177			
2015	62,964	55,393	43,570	28,054	25,320	14,117	9,971	3,372	9,029	2,389	254,177	13,255	7,275	6,989	8,287	5,191	40,997	12,104	307,279			
2016	67,818	59,795	47,193	29,785	27,963	15,166	10,808	3,599	9,362	2,562	274,053	14,177	7,756	7,488	8,878	5,563	43,861	13,036	330,951			
2017*)	70,418	62,064	49,400	31,039	29,314	15,822	11,287	3,722	10,085	2,737	285,886	14,719	8,245	7,754	9,228	5,796	45,742	13,653	345,282			
2018*)	74,773	66,328	52,558	32,646	29,541	16,696	11,948	3,924	10,805	2,872	302,090	15,575	8,450	8,136	9,890	6,119	48,170	14,677	364,937			

2. Fiscal capacity as a percentage of equalisation index

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)			SN	ST	TH	BB	MV	East German Länder (total)		BE	Total
2005	102.3	111.8	113.4	96.2	116.5	94.3	95.7	92.1	110.9	74.4	105.4	84.3	84.5	83.7	84.9	83.6	84.2	67.2	100.0			
2006	100.6	110.4	111.7	97.6	122.4	94.0	96.6	92.5	115.5	73.7	105.3	84.8	85.5	84.1	85.6	83.5	84.8	67.1	100.0			
2007	100.2	110.5	112.0	97.1	124.2	94.5	96.6	92.6	109.0	73.0	105.2	85.0	85.8	84.7	85.5	83.7	85.0	68.1	100.0			
2008	99.8	112.4	112.3	97.3	120.3	94.3	95.9	93.3	108.7	72.4	105.1	85.5	86.2	85.3	87.0	83.5	85.7	67.2	100.0			
2009	100.3	114.8	108.3	98.9	117.0	95.0	95.8	94.0	101.4	74.3	104.7	87.4	87.5	87.3	88.4	84.9	87.3	67.7	100.0			
2010	98.5	115.6	109.5	97.6	116.0	95.5	97.4	94.3	102.1	74.1	104.5	88.3	88.0	88.0	90.6	86.5	88.4	68.1	100.0			
2011	99.0	114.7	109.2	98.2	115.1	96.0	97.2	93.1	102.6	72.2	104.4	88.2	87.7	87.5	90.4	86.4	88.2	69.3	100.0			
2012	98.4	114.6	112.8	98.5	110.9	96.1	97.0	94.6	100.7	73.6	104.5	88.3	88.1	87.8	89.0	86.5	88.1	68.9	100.0			
2013	97.6	115.9	111.1	99.1	113.4	96.4	96.5	92.8	97.7	71.6	104.4	88.3	88.3	88.1	89.8	86.7	88.4	69.1	100.0			
2014	97.0	117.2	110.5	97.9	113.3	96.0	96.5	92.7	101.5	71.9	104.4	88.3	88.1	88.3	90.3	87.1	88.5	69.2	100.0			
2015	96.8	118.2	109.9	97.1	112.6	95.5	95.4	92.7	102.8	72.5	104.2	88.9	88.3	88.2	90.9	87.3	88.9	70.0	100.0			
2016	96.9	118.5	110.3	95.7	115.6	95.3	95.9	92.1	98.4	71.7	104.3	88.8	88.1	88.5	90.6	87.4	88.8	69.4	100.0			
2017*)	96.6	117.6	110.5	95.8	115.7	95.5	96.0	91.7	100.9	73.2	104.3	88.6	90.3	88.3	90.2	87.5	89.0	69.3	100.0			
2018*)	97.3	118.6	110.9	95.4	110.2	95.4	96.3	92.2	101.7	72.9	104.2	89.1	88.6	88.4	91.4	87.8	89.2	69.9	100.0			

*) provisional

d) Equalisation contributions and grants under the Länder fiscal equalisation system, in € million

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)			SN	TH	BB	MV	East German Länder (total)		BE	Total
2005	-490	-2,234	-2,235	363	-1,606	294	146	113	-383	366	-5,666	1,020	587	581	588	433	3,210	2,456	± 6,948		
2006	-132	-2,093	-2,057	240	-2,418	346	124	115	-623	417	-6,080	1,078	590	617	611	475	3,371	2,709	± 7,322		
2007	-38	-2,311	-2,316	318	-2,885	343	136	125	-368	471	-6,524	1,165	627	644	675	513	3,624	2,900	± 7,917		
2008	54	-2,923	-2,499	317	-2,470	374	177	116	-371	505	-6,720	1,158	627	637	621	538	3,580	3,140	± 8,263		
2009	-59	-3,354	-1,488	110	-1,902	293	169	93	-45	433	-5,749	910	514	497	501	450	2,872	2,877	± 6,848		
2010	354	-3,511	-1,709	259	-1,752	267	101	89	-66	445	-5,523	854	497	472	401	399	2,623	2,900	± 7,039		
2011	240	-3,621	-1,813	209	-1,799	246	119	120	-92	518	-5,872	922	544	531	443	433	2,873	2,999	± 7,324		
2012	435	-3,797	-2,765	178	-1,304	256	134	94	-25	521	-6,273	961	550	542	543	453	3,049	3,224	± 7,891		
2013	691	-4,307	-2,415	107	-1,702	242	168	137	88	588	-6,403	995	559	543	518	461	3,075	3,328	± 8,424		
2014	899	-4,856	-2,357	278	-1,756	289	173	144	-56	604	-6,637	1,035	586	553	510	463	3,146	3,491	± 9,025		
2015	1,025	-5,468	-2,324	420	-1,730	351	249	153	-115	627	-6,812	1,030	601	585	498	476	3,190	3,622	± 9,636		
2016	1,094	-5,915	-2,578	701	-2,340	392	237	180	69	703	-7,456	1,118	659	610	557	506	3,449	4,007	± 10,833		
2017*)	1,243	-5,887	-2,779	696	-2,480	392	239	198	-40	692	-7,726	1,184	539	641	607	523	3,493	4,233	± 11,186		
2018*)	1,015	-6,672	-3,079	831	-1,613	418	235	194	-83	740	-8,015	1,180	676	667	550	538	3,611	4,404	± 11,448		

*) provisional

e) Länder fiscal capacity after equalisation of Länder finances

1. Fiscal capacity (in € million)

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	ST	TH	BB	MV	East German Länder (total)	BE	Total
2005	42,520	30,178	26,099	18,288	14,923	9,205	6,450	2,370	5,673	1,916	157,621	9,425	5,489	5,152	5,680	3,799	29,545	9,613	196,779
2006	46,310	33,158	28,633	20,206	16,607	10,092	7,123	2,594	6,346	2,107	173,178	10,321	5,987	5,616	6,235	4,147	32,305	10,591	216,075
2007	50,890	36,688	31,663	22,222	18,409	11,142	7,868	2,843	6,946	2,316	190,987	11,320	6,535	6,146	6,848	4,540	35,390	11,738	238,114
2008	53,005	38,641	33,189	23,208	19,097	11,619	8,209	2,964	7,298	2,415	199,643	11,782	6,761	6,379	7,161	4,709	36,793	12,321	248,757
2009	49,150	35,983	30,446	21,664	17,538	10,767	7,605	2,737	6,633	2,248	184,771	10,929	6,220	5,903	6,640	4,344	34,036	11,480	230,286
2010	49,502	36,939	31,196	21,901	17,911	10,960	7,810	2,777	6,788	2,288	188,071	11,102	6,287	5,986	6,790	4,422	34,587	11,758	234,417
2011	53,519	39,901	33,568	23,669	19,292	11,888	8,443	2,971	7,318	2,459	203,028	11,920	6,717	6,406	7,293	4,744	37,081	12,700	252,809
2012	56,410	42,523	35,915	25,056	20,283	12,632	8,945	3,148	7,656	2,619	215,186	12,564	7,052	6,739	7,663	4,996	39,014	13,428	267,629
2013	58,330	44,668	37,226	26,093	21,300	13,190	9,289	3,237	7,825	2,716	223,873	13,010	7,267	6,961	7,961	5,167	40,366	13,989	278,227
2014	60,576	46,891	38,882	27,011	22,273	13,713	9,690	3,352	8,320	2,838	233,546	13,523	7,506	7,208	8,290	5,372	41,900	14,732	290,177
2015	63,989	49,925	41,246	28,474	23,590	14,467	10,220	3,525	8,914	3,016	247,366	14,285	7,876	7,574	8,785	5,667	44,187	15,726	307,279
2016	68,912	53,879	44,615	30,486	25,623	15,558	11,045	3,780	9,432	3,266	266,597	15,295	8,414	8,097	9,435	6,069	47,310	17,043	330,951
2017*)	71,661	56,177	46,620	31,735	26,833	16,214	11,525	3,921	10,045	3,429	278,160	15,903	8,784	8,395	9,835	6,319	49,236	17,886	345,282
2018*)	75,788	59,656	49,479	33,477	27,928	17,114	12,183	4,118	10,721	3,611	294,075	16,755	9,126	8,803	10,440	6,657	51,781	19,080	364,937

2. Fiscal capacity as a percentage of equalisation index

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	ST	TH	BB	MV	East German Länder (total)	BE	Total
2005	101.1	104.1	104.5	98.1	105.2	97.4	97.9	96.7	103.8	92.0	101.8	94.5	94.6	94.4	94.7	94.3	94.5	90.2	100.0
2006	100.3	103.9	104.2	98.8	106.8	97.3	98.3	96.9	105.2	91.8	101.7	94.6	94.8	94.5	94.9	94.3	94.7	90.2	100.0
2007	100.1	103.9	104.4	98.6	107.4	97.5	98.3	96.9	103.5	91.7	101.7	94.7	94.9	94.6	94.8	94.4	94.7	90.4	100.0
2008	99.9	104.5	104.5	98.6	106.5	97.4	98.0	97.1	103.5	91.5	101.7	94.9	95.0	94.8	95.3	94.3	94.9	90.2	100.0
2009	100.1	105.0	103.3	99.4	105.5	97.7	98.0	97.3	100.7	92.0	101.6	95.4	95.4	95.3	95.7	94.7	95.3	90.3	100.0
2010	99.2	105.5	103.8	98.8	105.7	97.8	98.7	97.4	101.1	91.9	101.5	95.6	95.5	95.5	96.3	95.1	95.7	90.5	100.0
2011	99.5	105.2	103.6	99.0	105.3	98.1	98.6	97.0	101.3	91.5	101.5	95.6	95.5	95.4	96.2	95.1	95.6	90.7	100.0
2012	99.1	105.2	104.7	99.2	104.2	98.1	98.5	97.5	100.4	91.8	101.5	95.6	95.6	95.5	95.8	95.1	95.6	90.6	100.0
2013	98.8	105.7	104.3	99.5	105.0	98.2	98.3	96.9	98.8	91.3	101.5	95.6	95.6	95.6	96.1	95.2	95.6	90.7	100.0
2014	98.5	106.2	104.2	98.9	105.1	98.1	98.3	96.9	100.8	91.4	101.5	95.6	95.6	95.6	96.2	95.3	95.7	90.7	100.0
2015	98.4	106.5	104.1	98.5	104.9	97.8	97.8	96.9	101.4	91.5	101.4	95.8	95.6	95.6	96.4	95.4	95.8	90.9	100.0
2016	98.4	106.8	104.3	97.9	105.9	97.8	98.0	96.7	99.2	91.3	101.5	95.8	95.6	95.7	96.3	95.4	95.8	90.8	100.0
2017*)	98.3	106.5	104.3	98.0	105.9	97.8	98.1	96.6	100.5	91.7	101.4	95.7	96.2	95.6	96.2	95.4	95.8	90.7	100.0
2018*)	98.6	106.7	104.4	97.8	104.2	97.8	98.2	96.7	100.9	91.6	101.4	95.8	95.7	95.7	96.5	95.5	95.9	90.9	100.0

*) provisional

f) Supplementary federal grants

2005 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	0	197	3,476	199	2,119	133	1,956	1,978	1,460	116	2,814	181	14,629
Breakdown:													
General supplementary federal grants	0	197	385	153	222	79	217	224	161	53	768	121	2,579
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	319	0	187	0	176	190	128	0	0	0	1,000
Special-need supplementary grants for the new Länder	0	0	2,746	0	1,657	0	1,507	1,509	1,110	0	2,003	0	10,533

2006 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	0	118	3,488	223	2,116	120	1,963	1,983	1,470	118	2,884	197	14,680
Breakdown:													
General supplementary federal grants	0	118	410	177	228	67	232	236	177	55	847	136	2,682
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	319	0	187	0	176	190	128	0	0	0	1,000
Special-need supplementary grants for the new Länder	0	0	2,733	0	1,649	0	1,500	1,502	1,104	0	1,994	0	10,481

2007 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	0	166	3,496	226	2,116	126	1,962	1,992	1,474	123	2,929	214	14,824
Breakdown:													
General supplementary federal grants	0	166	445	180	243	73	245	260	191	60	911	153	2,927
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	319	0	187	0	176	190	128	0	0	0	1,000
Special-need supplementary grants for the new Länder	0	0	2,706	0	1,633	0	1,485	1,487	1,094	0	1,974	0	10,379

2008 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	0	163	3,458	240	2,094	149	1,940	1,957	1,467	121	2,970	224	14,784
Breakdown:													
General supplementary federal grants	0	163	447	194	245	96	245	247	200	58	982	164	3,041
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	319	0	187	0	176	190	128	0	0	0	1,000
Special-need supplementary grants for the new Länder	0	0	2,666	0	1,609	0	1,463	1,465	1,077	0	1,945	0	10,226

2009 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	0	16	3,190	202	1,943	145	1,792	1,814	1,363	111	2,755	203	13,533
Breakdown:													
General supplementary federal grants	0	16	366	156	207	92	199	206	171	48	902	142	2,506
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	319	0	187	0	176	190	128	0	0	0	1,000
Special-need supplementary grants for the new Länder	0	0	2,480	0	1,496	0	1,361	1,362	1,002	0	1,809	0	9,510

2010 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	119	127	2,974	190	1,818	105	1,675	1,674	1,268	110	2,618	206	12,884
Breakdown:													
General supplementary federal grants	119	127	350	144	202	51	192	176	157	46	912	146	2,624
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	319	0	187	0	176	190	128	0	0	0	1,000
Special-need supplementary grants for the new Länder	0	0	2,280	0	1,376	0	1,251	1,253	921	0	1,663	0	8,743

2011 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	11	87	2,815	180	1,723	115	1,594	1,588	1,205	122	2,520	228	12,189
Breakdown:													
General supplementary federal grants	11	87	378	134	220	62	214	193	170	59	950	167	2,644
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	319	0	187	0	176	190	128	0	0	0	1,000
Special-need supplementary grants for the new Länder	0	0	2,093	0	1,263	0	1,148	1,150	846	0	1,527	0	8,027

2012 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	160	59	2,540	185	1,552	124	1,439	1,458	1,096	113	2,443	230	11,399
Breakdown:													
General supplementary federal grants	160	59	394	139	225	71	220	227	178	49	1,018	170	2,911
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	227	0	133	0	125	135	91	0	0	0	711
Special-need supplementary grants for the new Länder	0	0	1,893	0	1,142	0	1,039	1,040	765	0	1,381	0	7,260

2013 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
Supplementary federal grants in total	340	0	2,367	177	1,444	144	1,339	1,349	1,024	130	2,341	43	249	10,947
Breakdown:														
General supplementary federal grants	340	0	408	131	229	91	222	222	182	66	1,053	43	189	3,175
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	0	60	517
Special-need supplementary grants for structural unemployment	0	0	227	0	133	0	125	135	91	0	0	0	0	711
Special-need supplementary grants for the new Länder	0	0	1,707	0	1,030	0	936	938	690	0	1,245	0	0	6,545

2014 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	473	128	2,205	203	1,346	147	1,246	1,252	954	133	2,247	255	10,589
Breakdown:													
General supplementary federal grants	473	128	425	157	239	94	227	221	185	69	1,105	195	3,517
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	248	0	145	0	137	148	99	0	0	0	777
Special-need supplementary grants for the new Länder	0	0	1,507	0	909	0	827	828	609	0	1,099	0	5,778

2015 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	547	220	2,022	236	1,241	188	1,156	1,149	885	137	2,158	263	10,203
Breakdown:													
General supplementary federal grants	547	220	429	190	247	135	240	221	191	73	1,152	203	3,847
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	248	0	145	0	137	148	99	0	0	0	777
Special-need supplementary grants for the new Länder	0	0	1,320	0	796	0	724	725	533	0	963	0	5,062

2016 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
Supplementary federal grants in total	583	380	1,857	257	1,143	182	1,058	1,063	817	147	2,130	24	287	9,928
Breakdown:														
General supplementary federal grants	583	380	464	211	269	129	251	245	203	84	1,270	24	226	4,339
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	0	60	517
Special-need supplementary grants for structural unemployment	0	0	248	0	145	0	137	148	99	0	0	0	0	777
Special-need supplementary grants for the new Länder	0	0	1,120	0	676	0	614	615	453	0	817	0	0	4,295

2017 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	670	378	1,609	258	944	183	920	927	713	154	2,064	286	9,106
Breakdown:													
General supplementary federal grants ^{*)}	670	378	489	212	234	130	263	263	210	91	1,340	225	4,506
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	161	0	94	0	89	96	65	0	0	0	504
Special-need supplementary grants for the new Länder	0	0	933	0	563	0	512	513	377	0	681	0	3,579

2018 supplementary federal grants in € million

	NW	NI	SN	RP	ST	SH	TH	BB	MV	SL	BE	HB	Total
Supplementary federal grants in total	521	448	1,414	272	869	181	821	803	640	154	1,978	301	8,403
Breakdown:													
General supplementary federal grants*)	521	448	495	226	280	127	274	249	218	91	1,400	240	4,570
Special-need supplementary federal grants for administrative costs	0	0	26	46	53	53	56	55	61	63	43	60	517
Special-need supplementary grants for structural unemployment	0	0	161	0	94	0	89	96	65	0	0	0	504
Special-need supplementary grants for the new Länder	0	0	733	0	442	0	402	403	296	0	535	0	2,812

*) provisional

g) Fiscal capacity after application of fiscal equalisation among the Länder, supplementary federal grants for shortfalls, and general supplementary federal grants

1. Fiscal capacity (in € million)

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	ST	TH	BB	MV	East German Länder (total)	BE	Total
2005	42,520	30,178	26,099	18,485	14,923	9,358	6,529	2,422	5,673	2,037	9,809	5,711	5,369	5,905	3,961	10,381	199,358	9,613	196,779
2006	46,310	33,158	28,633	20,325	16,607	10,270	7,190	2,649	6,346	2,243	10,731	6,214	5,847	6,471	4,324	11,438	218,756	10,591	216,075
2007	50,890	36,688	31,663	22,388	18,409	11,322	7,941	2,903	6,946	2,470	11,765	6,779	6,391	7,108	4,731	12,649	241,042	11,738	238,114
2008	53,005	38,641	33,189	23,371	19,097	11,813	8,305	3,021	7,298	2,578	12,229	7,006	6,624	7,408	4,909	13,303	251,798	12,321	248,757
2009	49,150	35,983	30,446	21,680	17,538	10,923	7,697	2,785	6,633	2,391	11,295	6,427	6,102	6,846	4,516	12,382	232,793	11,480	230,286
2010	49,620	36,939	31,196	22,028	17,911	11,104	7,861	2,823	6,788	2,434	11,452	6,489	6,178	6,966	4,580	12,670	237,041	11,758	234,417
2011	53,531	39,901	33,568	23,756	19,292	12,022	8,505	3,030	7,318	2,626	12,298	6,937	6,620	7,486	4,914	13,649	255,453	12,700	252,809
2012	56,570	42,523	35,915	25,115	20,283	12,771	9,016	3,198	7,656	2,789	12,959	7,277	6,959	7,890	5,174	14,446	270,539	13,428	267,629
2013	58,670	44,668	37,226	26,093	21,300	13,321	9,379	3,303	7,868	2,905	13,419	7,496	7,183	8,182	5,349	15,042	281,403	13,989	278,227
2014	61,049	46,891	38,882	27,139	22,273	13,870	9,784	3,421	8,320	3,033	13,948	7,745	7,435	8,511	5,557	15,837	293,695	14,732	290,177
2015	64,536	49,925	41,246	28,694	23,590	14,657	10,355	3,598	8,914	3,219	14,714	8,123	7,814	9,006	5,858	16,878	311,126	15,726	307,279
2016	69,495	53,879	44,615	30,866	25,623	15,769	11,174	3,864	9,456	3,492	15,759	8,683	8,348	9,680	6,272	18,313	335,290	17,043	330,951
2017*)	72,331	56,177	46,620	32,113	26,833	16,426	11,655	4,012	10,045	3,654	16,392	9,018	8,658	10,099	6,529	19,226	349,788	17,886	345,282
2018*)	76,309	59,656	49,479	33,925	27,928	17,340	12,311	4,209	10,721	3,852	17,250	9,405	9,077	10,690	6,875	20,480	369,507	19,080	364,937

2. Fiscal capacity index after general supplementary federal grants, as a percentage of the equalisation index

	NW	BY	BW	NI	HE	RP	SH	SL	HH	HB	West German Länder (total)	SN	ST	TH	BB	MV	East German Länder (total)	BE	Total
2005	101.1	104.1	104.5	99.2	105.2	99.0	99.2	98.9	103.8	97.8	98.4	98.4	98.3	98.4	98.3	97.4	----	90.2	100.0
2006	100.3	103.9	104.2	99.3	106.8	99.0	99.2	98.9	105.2	97.8	98.4	98.5	98.4	98.5	98.3	97.4	----	90.2	100.0
2007	100.1	103.9	104.4	99.3	107.4	99.0	99.2	98.9	103.5	97.7	98.4	98.5	98.4	98.5	98.3	97.5	----	90.4	100.0
2008	99.9	104.5	104.5	99.3	106.5	99.0	99.2	99.0	103.5	97.7	98.5	98.5	98.4	98.5	98.3	97.4	----	90.2	100.0
2009	100.1	105.0	103.3	99.5	105.5	99.1	99.2	99.0	100.7	97.8	98.6	98.6	98.6	98.6	98.4	97.4	----	90.3	100.0
2010	99.4	105.5	103.8	99.3	105.7	99.1	99.3	99.0	101.1	97.8	98.6	98.6	98.6	98.8	98.5	97.5	----	90.5	100.0
2011	99.5	105.2	103.6	99.4	105.3	99.2	99.3	98.9	101.3	97.7	98.6	98.6	98.6	98.8	98.5	97.5	----	90.7	100.0
2012	99.4	105.2	104.7	99.4	104.2	99.2	99.3	99.1	100.4	97.8	98.6	98.6	98.6	98.7	98.5	97.5	----	90.6	100.0
2013	99.3	105.7	104.3	99.5	105.0	99.2	99.2	98.9	99.3	97.7	98.6	98.6	98.6	98.7	98.5	97.5	----	90.7	100.0
2014	99.3	106.2	104.2	99.4	105.1	99.2	99.2	98.9	100.8	97.7	98.6	98.6	98.6	98.8	98.5	97.5	----	90.7	100.0
2015	99.3	106.5	104.1	99.3	104.9	99.1	99.1	98.9	101.4	97.7	98.7	98.6	98.6	98.8	98.6	97.6	----	90.9	100.0
2016	99.3	106.8	104.3	99.1	105.9	99.1	99.2	98.9	99.4	97.7	98.7	98.6	98.6	98.8	98.6	97.5	----	90.8	100.0
2017*)	99.2	106.5	104.3	99.2	105.9	99.1	99.2	98.8	100.5	97.7	98.6	98.8	98.6	98.8	98.6	97.5	----	90.7	100.0
2018*)	99.3	106.7	104.4	99.1	104.2	99.1	99.2	98.9	100.9	97.7	98.7	98.6	98.6	98.8	98.6	97.6	----	90.9	100.0

*) provisional

6. Finances of local authorities and associations of local authorities

6.1 Local authority tax revenues

Since 1949

> Länder have the option to share their tax revenue with local authorities in accordance with the legislation that applies in the respective Land

- Real property tax A and B
- Trade tax (earnings, capital, payroll)
- Income tax
- Corporation tax
- Net worth tax
- Inheritance tax
- Transaction taxes (excluding VAT and transport tax)
- Beer duty
- Local excise taxes

Changes since 1958

- > Revenue from real property tax is allocated to local authorities.
- > Revenue from trade tax is allocated to local authorities.
- > The Länder are required to share income tax and corporation tax revenue with local authorities in accordance with the legislation that applies in the respective Land.

> The Länder have the option to share the revenue from other Land taxes with local authorities in accordance with the legislation that applies in the respective Land.

Changes since 1970

- > 14% of income tax revenue is allocated directly to local authorities.
- > Local authorities are required to distribute part of the revenue from trade tax to the Federation and Länder (called “trade tax apportionment”; half goes to the Federation and half to the Länder).
- > Revenues from local excise duties are allocated to local authorities.
- > With the recategorisation of VAT as a joint tax, the Länder are additionally required to share VAT revenue with local authorities in accordance with the legislation that applies in the respective Land.

Changes since 1980

- > Payroll tax is eliminated.
- > Local authorities' share of income tax revenue is raised to 15%.

Changes since 1993

- > 12% of interest income deduction is allocated directly to local authorities.

Changes since 1998

- > Trade tax on business capital is eliminated.
- > 2.2% of VAT revenue is allocated directly to local authorities.

Changes since 2009

- > 12% of revenue from those components of the final withholding tax that were previously subsumed under the interest income deduction is allocated directly to local authorities.

Current state of play as of 2019

- > Local authorities have the authority to collect non-personal taxes (real property tax A and B, trade tax).
- > Local authorities are required to pay a trade tax apportionment to the Federation and Länder.¹
- > 15% of income tax revenue is allocated directly to local authorities.

> 12% of revenue from those components of the final withholding tax that were previously subsumed under the interest income deduction is allocated directly to local authorities.

> 2.2% of VAT revenue is allocated directly to local authorities.

> The Länder are required to share income tax, corporation tax and VAT tax revenue with local authorities in accordance with the legislation that applies in the respective Land.

> Länder have the option to share the revenue from other Land taxes with local authorities in accordance with the legislation that applies in the respective Land.

> Local authorities have the authority to collect local excise duties.

¹ Due to their high number, the many changes to the apportionment of trade tax revenue are not detailed here.

6.2 Local authority budgets: an overview

Legal basis

The main provisions governing the planning, structure, execution and accounting of local authority budgets are set out in local authority codes and constitutions enacted at Land level. The specific details of these tasks are regulated in ordinances enacted by the interior ministries of the Länder. The most important of these ordinances in terms of local authority budget management is the Local Authority Budget Ordinance (*Gemeindehaushaltsverordnung*). This ordinance stipulates, among other things, how budgets are to be structured. Other ordinances regulate areas such as cash management (which is regulated by the Local Authority Cash Management Ordinance or *Gemeindekassenverordnung*) and the management of local authority undertakings (which is regulated by the Local Authority Undertakings Ordinance or *Eigenbetriebsverordnung*). Local authority budget management is executed on the basis of budget by-laws that must be adopted anew by local authorities every year. In local authorities using a cash-based accounting system (called *Kameralistik* in German), such by-laws establish the budget proper, the ceiling for short-term borrowing, and tax rates. Local authorities using an accrual accounting system (called *Doppik* in German) include in their budget by-laws estimated revenue, cash receipts, expenses, cash payments and commitment appropriations.

Budgetary principles

The principles that apply to budget management by local authorities conform largely to those that apply to the Federation and the Länder and are set out in local authority codes.

Unlike the Federation and the Länder, however, local authorities are bound by special rules that govern the raising of revenue. Under these rules, the revenues needed to fulfil local authority functions are to be generated firstly by means of special charges (such as administrative fees, usage fees, and contributions for public infrastructure), to the extent that this is reasonable and necessary, for services provided by the local authority. Thereafter, these functions are to be financed by taxes insofar as the other sources of revenue (including transfers from reserves, cost reimbursements and general fiscal grants from the Länder) do not suffice. As a last recourse, funds may be obtained by borrowing only if they cannot be obtained in any other way or if other methods of financing would prove uneconomical.

Cash-based budgeting system

Local authority budgets are divided into an administrative budget and a capital budget. This is different from the single budgets used by the Federation and the respective Länder. The capital budget shows the revenue and expenditure affecting capital formation (including investment expenditure, new loans and loan repayments), while the other payment flows that do not affect capital formation are included in the administrative budget. As a rule, excess revenues in the administrative budget are transferred to the capital budget and used there, among other things, to finance investments.

New local authority accounting systems

The “Blueprint for reforming local authority budget legislation,” which was adopted on 11 June 1999 by the standing conference of interior ministers and senators of the Länder, provided for the introduction of an accrualbased budgeting and accounting system (based on double-entry bookkeeping) in addition to a reformed cash-based budgeting and accounting system.

The blueprint’s main aims are:

- > to foster the use of commercial instruments and methods
- > to treat administrative services as outputs/products, which can then serve as the basis for target-setting and for the calculation and allocation of costs
- > to ensure the documentation of all resources used in connection with the provision of services
- > to develop a new way of documenting planned revenues and expenditures in accordance with the principles of “decentralised responsibility for resources”, for example in the form of a budget
- > to promote greater decentralisation of resource management
- > to develop cost and quality indicators for administrative services, to be used as benchmarks by managers

- > to require reports (including mid-year reports) on the achievement of performance targets, to be used as a controlling/management instrument to support both decentralised resource management within the administration as well as accountability to the local authority council
- > to ensure overall documentation of resources generated and consumed, as well as assets and capital (i.e. in the form of a consolidated fiscal statement)

The main idea behind the blueprint is to enable local authorities to switch from (i) a purely fiscal approach to budgeting and accounting that mainly documents the management of revenues and expenditures to (ii) a resource-based approach that documents the generation and consumption of all resources needed to provide administrative services. These aims are to be realised in two ways:

- > by revising legislation governing cash-based budgeting, and
- > by drawing up new budgetary legislation geared towards accrual accounting.

Accrual accounting encompasses depreciation, the drawing up of an annual fiscal statement, and the recording and valuation of total assets and liabilities (including pension reserves). At the same time, it also ties in with the tradition of public budget legislation (budget principles, the budgetary powers of the local authority council, the budgetary plan and the principle of annuality).

In all of the Länder excluding the city-states of Berlin, Bremen and Hamburg, legislation adopting accrual-based budgeting and accounting has been in effect since the start of the 2009 fiscal year. The transition periods vary between the different Länder, ranging from two years (in North Rhine-Westphalia and Rhineland-Palatinate) to thirteen years (in Baden-Württemberg), starting in 2007.

Ten of the 13 non-city-state Länder permit accrual-based budgeting and accounting only. Schleswig-Holstein allows its local authorities to choose between accrual accounting and modified cash accounting. Departing from the Conference of Interior Ministers' decision on the reform of local authority budget law, Bavaria and Thuringia have retained the cash-based accounting system but also allow their local authorities to introduce accrual accounting on a voluntary basis.

A wide variety of solutions were found for the introduction of accrual accounting. The systems, underlying legislation, forms of documentation, and definitions of concepts adopted by the Länder differ considerably. This makes it difficult to conduct nation-wide comparisons of local authorities.

The main characteristics of accrual-based budgeting and accounting systems are as follows:

Budgets structured by product area

Under the new system, budgeting and accounting are structured according to product area. Products are pooled into product groups, which are then assigned to product areas.

Budget plan

The main components of accrual-based budgets are the fiscal plan and the operating results plan. The fiscal plan contains planned cash receipts and payments, i.e., all transactions that affect the cash position. The operating results plan contains estimates of expenses and revenue, regardless of whether they affect the cash position.

Partial fiscal plans

In addition, partial fiscal plans are to be drawn up for individual product areas or for products that are allocated to a superordinate organisational area.

Tripartite accounting

In most Länder, local authorities are required to keep three sets of accounting figures: a balance sheet, a statement of operating results (i.e., a profit and loss statement) and a cash flow statement.

Budgeting process

The budgeting process aims to decentralise fiscal responsibility and to facilitate a more flexible management of resources. Within the framework of defined tasks or agreed targets, administrative areas are allocated fiscal resources which they manage largely on their own.

Budgeting pursues the following objectives:

- > to strengthen cost-consciousness
- > to identify potential for improvement
- > to enhance motivation

Output-oriented budgeting

Output-oriented budgeting systematically combines decentralised fiscal responsibility with performance targets. Combined resource and performance criteria serve to guide administrative action. This requires a well-developed cost accounting system that provides the necessary data to plan product budgets and to control service provision.

Cost accounting

Most Länder regulations recommend or even require the introduction of cost accounting systems. However, these regulations do not contain specific instructions on how such systems should be designed. Important areas where cost accounting is used include the calculation of fees, the determination of budget information, and internal cost allocation.

6.3 System for equalising local authority finances

Local authorities have access to a wide variety of revenue sources. However, individual cities and municipalities often face considerable differences in their fiscal circumstances, even when they are of a similar size and have similar responsibilities. As a result, a system for equalising local authority finances is needed as a supplement to the local tax collection system. This system provides for fiscal equalisation in several ways.

First, fiscal equalisation serves the purpose of guaranteeing all local authorities in a given Land a minimum level of fiscal resources, taking into account the average magnitude of tasks they must fulfil (this is the vertical, quantitative dimension of the fiscal equalisation system). Second, fiscal equalisation is undertaken to even out differences in the fiscal capacity of individual local authorities (this is the horizontal, redistributive dimension of the system). This entails reducing only the structurally related fiscal differences between local authorities, and not those for which they are themselves responsible. Thus financially weak local authorities generally receive proportionally higher grants than those with stronger sources of tax revenue. The effect of the equalisation system can be boosted by an additional tool called the fiscal equalisation apportionment (*Finanzausgleichsumlage*), a

method of redistributing funds from better-off local authorities to financially weaker ones within the Land.

Each Land is responsible for the vertical and horizontal distribution of these funds. The guiding principle is that the distributed funds should cover fiscal needs. The highest possible degree of equitable distribution is considered to have been reached if every local authority receives a grant to meet its needs that is appropriate in relation to the total amount available for all local authorities. In practice, this goal can never be fully realised. As a result, the structure of the equalisation system leads to competition among local authorities for finite fiscal resources.

The sharing of tax revenues has been a core element of the fiscal equalisation system since 1956, when it was enshrined in Germany's constitution. Under Article 106 paragraph (7), first sentence, of the Basic Law, a certain percentage of the Länder share of revenue from joint taxes is passed on to local authorities and associations of local authorities (referred to as "obligatory revenue-sharing"). The exact percentage is set by the Länder legislatures themselves. This amount is referred to as the "sharing rate", and it differs depending on how the functions between a Land and its local authorities have been distributed historically. Thus even the bases of revenue-sharing can vary as a result. The needs-based system of fiscal equalisation among local authorities follows a different procedure, which is based on a calculation of the financing needed to carry out local authority functions. In such cases, notification of the sharing rate is provided for information purposes only.

In addition, Land legislatures can decide whether, and at what percentage, revenue from Länder taxes (i.e., as opposed to joint taxes) will be shared with local authorities (this is referred to as "optional revenue-sharing"). Länder policies in this area vary as well.

Furthermore, the Länder grant their local authorities additional financing from general reserves in the Länder budgets (regulated partly by existing legislation on fiscal equalisation, partly by special legislative provisions and partly by provisions contained in specific budgets). It is not possible to compare the financial grants the individual Länder pay to their local authorities. This is because the structure of these grants differs within the various systems of fiscal equalisation, and because functions are distributed differently between the various Länder and their local authorities (and this distribution can itself change from year to year).

One of the most difficult tasks for the fiscal equalisation system is to define and calculate the fiscal needs of individual local authorities. To be able to calculate the fiscal needs precisely, it would be necessary to define the functions of each local authority and to calculate the exact costs associated with carrying out each of these functions. This would in turn require the specification of standards for facilities, equipment, services, etc. – a process that would have to take place at the political level. Following such a procedure to calculate fiscal needs would go against the principle of local self-governance because it would not permit varying local conditions and local policy decisions to be taken into account. Therefore, all of the Länder use a standardised procedure to map out the fiscal needs of individual local authorities. This involves the use of various “apportionment factors” – referred to as main apportionment factors, secondary apportionment factors, and supplementary apportionment factors – to capture the main characteristics relevant for determining the fiscal needs of individual local authorities. These factors add up to a “total apportionment factor” that reflects a weighted number of inhabitants and that leads to the calculation of a local authority’s fiscal needs index, taking into account the amount of fiscal resources available for formula-based allocations of funds.

The core component of the total appropriation factor is the main appropriation factor, which is based on a local authority’s number of inhabitants (and, in some cases, the degree to which a local authority functions as a “centre” for surrounding areas), which is the most important criterion for calculating its fiscal needs. In this context, most Länder proceed from the assumption that a local authority’s fiscal needs rise disproportionately in relation to the size of its population; as a result, populations are weighted differently depending on size. The assumption that fiscal needs rise progressively is largely based on the fact that larger local authorities, in their function as “centres”, provide services not only for their own inhabitants but also for the inhabitants of surrounding areas. Other Länder follow a “centre”-based approach whereby the number of inhabitants is weighted more strongly (or special fiscal allocations are provided) for local authorities designated as functional “centres” according to regional development plans.

Supplementary apportionment factors serve as an additional basis for differentiating fiscal needs. These factors (which generally lead to a stronger weighting of the number of inhabitants and hence greater financing) are designed to capture characteristics that increase a local authority’s fiscal needs based on specific local functions, features or circumstances. Individual Land legislatures have made varied use of the option to introduce supplementary appropriation factors as a way to account for specific local characteristics that affect a local authority’s fiscal needs (for example, various Länder have introduced supplementary appropriation factors for health resorts, population growth, surface area, schools, social welfare costs, military bases, roads, and the performance of central functions).

6.4 Trends in local authority finances, 2009-2018 (excluding city-states)

6.4.1 Key figures showing budget outcomes for local authorities and associations of local authorities (core budgets) 2009-2018

Indicator	2009			2010			2011			2012		
	Total	share in old new Länder		Total	share in old new Länder		Total	share in old new Länder		Total	share in old new Länder	
in € billion												
Adjusted total revenue ¹	170.8	142.2	28.6	175.4	146.7	28.7	183.9	154.7	29.2	190.0	161.3	28.8
Year-on-year change in %	-3.2	-3.6	-1.0	2.7	3.2	0.3	4.9	5.5	1.6	3.3	4.3	-1.5
Adjusted total expenditure ¹	178.3	150.2	28.1	182.3	153.8	28.5	184.9	156.1	28.8	187.5	158.8	28.7
Year-on-year change in %	6.1	6.3	5.0	2.2	2.4	1.4	1.4	1.5	1.1	1.4	1.7	-0.4
Fiscal balance ²	-7.5	-8.1	0.6	-6.9	-7.1	0.3	-1.0	-1.4	0.4	2.6	2.5	0.1
Debt (excluding cash advances) ³	82.5	69.9	12.5	82.2	70.5	11.7	82.2	71.0	11.2	82.7	72.0	10.7
Cash advances ⁴	34.9	32.7	2.2	41.1	38.6	2.4	45.0	42.5	2.5	47.9	45.2	2.8

Indicator	2013			2014			2015			2016		
	Total	share in old new Länder		Total	share in old new Länder		Total	share in old new Länder		Total	share in old new Länder	
in € billion												
Adjusted total revenue ¹	199.0	168.7	30.3	206.5	175.2	31.3	219.1	186.7	32.4	234.2	200.0	34.2
Year-on-year change in %	4.7	4.6	5.5	3.8	3.9	3.2	6.1	6.5	3.5	6.9	7.1	5.6
Adjusted total expenditure ¹	197.5	167.9	29.6	205.3	174.6	30.7	215.6	183.9	31.7	229.5	196.3	33.2
Year-on-year change in %	5.4	5.7	3.4	3.9	4	3.5	5.0	5.4	3.2	6.5	6.7	4.8
Fiscal balance ²	1.5	0.8	0.7	1.3	0.7	0.6	3.5	2.8	0.7	4.7	3.7	1.0
Debt (excluding cash advances) ³	82.0	71.9	10.1	82.5	73.0	9.5	82.9	73.9	9.0	84.7	76.1	8.6
Cash advances ⁴	48.6	45.7	2.9	49.7	46.5	3.2	49.7	46.4	3.2	49.7	46.5	3.2

6.4.1 Continuation

Indicator	2017			2018		
	Total	share in old new Länder		Total	share in old new Länder	
in € billion						
Adjusted total revenue ¹	245.1	210.1	35.0	253.9	217.5	36.4
Year-on-year change in %	4.6	5.0	2.4	3.6	3.5	4.1
Adjusted total expenditure ¹	235.7	201.9	33.8	245.3	210.1	35.2
Year-on-year change in %	2.7	2.9	1.9	4.0	4.0	4.1
Fiscal balance ²	9.4	8.2	1.2	8.7	7.4	1.3
Debt (excluding cash advances) ³	84.2	76.1	8.1	86.0	78.4	7.6
Cash advances ⁴	46.3	42.8	3.4	39.5	36.3	3.2

Source: Federal Statistical Office: Accounting results for local authority budgets, 2018: cash statistics; statistics on public budget debt.

¹ Expenditure/revenue after subtracting (a) internal offsetting items and (b) payments by local authorities to other local authorities, excluding cross-period financial transactions balancing the overall budget of an authority. The adjusted expenditure and revenue figures show the spending that was required to perform local authority functions and the revenue that was available to cover this spending.

² Balance of adjusted expenditure and revenue (not taking into account the balance of internal offsetting items)

³ Non-public and public borrowing for investment purposes as of 31 December of each respective year.

⁴ Non-public and public cash advances that serve to bridge short-term liquidity shortfalls; figures as of 31 December of each respective year.

*) The cash statistics do not yet provide a final overview of actual revenue and spending outcomes for local authorities and associations of local authorities. Figures that correspond to accrual-based accounting are not available until the annual accounts of local authorities and associations of local authorities have been prepared. As a result, year-on-year comparisons for 2018 are provisional and therefore of limited informational value. According to the Federal Statistical Office, the introduction of accrual accounting by local authorities in individual Länder continues to have an impact on the quality of cash statistics.

6.4.2 Ratio between (a) per capita revenue and expenditure for local authorities in the new Länder and (b) per capita revenue and expenditure for local authorities in the old Länder (in %)

	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
	in %									
I. Administrative budget										
1. Revenue	92.8	90.7	89.4	85.9	87.3	86.9	83.9	84.0	83.4	83.3
Breakdown:										
-Taxes and similar revenue ¹	55.9	56.8	57.1	56.4	58.4	59.3	58.8	60.3	60.7	61.0
-Trade tax (net)	57.9	58.3	54.9	55.5	57.8	59.1	56.9	59.2	61.4	60.5
-Local authority share of income tax	44.6	46.1	50.6	49.4	52.7	53.4	55.2	56.6	55.4	57.1
-Local authority share of VAT	83.7	81.8	83.3	79.6	80.0	80.4	78.0	76.7	77.3	75.0
-Real property tax A and B	71.4	70.5	72.4	71.3	70.3	70.4	69.1	68.6	68.0	68.0
-Formula-based allocations of funds ¹	178.4	157.1	145.5	133.1	145.9	133.2	127.7	119.8	118.1	114.6
-Fees, earmarked levies ²	70.3	69.8	72.4	70.6	72.0	73.1	73.4	72.4	74.0	71.1
2. Expenditure	89.4	87.4	89.0	89.1	89.4	89.0	87.6	86.6	85.9	86.4
Breakdown:										
-Human resources expenditure	101.9	100.8	100.6	100.3	100.1	100.0	98.9	97.6	96.0	96.0
-Social benefits	89.9	86.4	86.6	85.8	84.6	83.7	82.7	81.0	80.9	80.6
-Operating expenditure	81.0	78.2	83.3	86.4	90.1	88.8	88.0	86.6	86.5	87.4
-Interest payments	71.0	65.0	63.3	58.6	55.6	54.0	48.9	45.5	40.0	38.9
II. Capital budget										
1. Revenue	153.2	144.7	128.8	119.2	120.5	124.4	135.0	126.0	106.1	121.5
Breakdown:										
-Land investment grants	260.0	231.7	201.0	211.5	202.4	219.8	212.0	201.3	192.8	202.2
2. Expenditure	97.4	107.3	101.1	92.1	79.6	82.2	81.1	79.1	80.2	80.3
Breakdown:										
-Fixed asset investment	113.1	115.1	107.9	101.1	85.6	87.7	74.7	74.7	82.0	85.9
-includes:										
-construction projects	128.9	126.1	117.8	110.4	95.4	97.8	85.9	82.7	89.3	93.4
-acquisition of non-financial assets	67.1	76.2	71.0	71.0	55.1	56.0	45.2	54.0	60.0	63.8

Source: Accounting results for local authority budgets, 2018 cash statistics.

Population level as of 30 June for each respective year.

Population figures were adjusted by the Federal Statistical Office on the basis of the 2011 census. For this reason, year-on-year comparisons of population-based data are possible only for the years up to and including 2010, and for the years from 2012 onwards.

¹ Compensation payments (due to the restructuring of family benefits) from the Länder to their local authorities are categorised variously by the individual Länder.

² Including rental surcharge on tenants of state-owned or state-assisted housing who are not eligible for benefits.

^{*)} See footnote in Table 6.4.1.

6.4.3 Tax revenue (total) of local authorities and associations of local authorities

Local authorities/ associations of local authorities	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
<u>Germany as a whole</u>										
Tax revenue in € billion	62.2	63.9	69.7	74.3	76.9	79.6	84.8	89.7	95.9	101.2
Year-on-year change in %	-11.9	2.7	9.2	6.6	3.4	3.5	6.6	5.8	6.9	5.5
Expressed as a percentage of adjusted revenue in the administrative budgets	40.1	40.6	41.9	42.4	41.8	41.6	41.7	41.1	41.9	42.7
For information purposes:										
Expressed as a percentage of total tax revenue										
Federation	43.5	42.6	43.3	42.7	41.9	42.1	41.8	40.9	42.1	41.5
Länder	39.5	39.6	39.1	39.4	39.4	39.5	39.8	40.9	40.6	40.5
Local authorities	13.1	13.3	13.4	13.5	13.6	13.6	13.8	14.0	14.3	14.3
European Union	3.9	4.6	4.3	4.4	5.0	4.8	4.6	4.1	3.0	3.7
<u>Old Länder</u>										
Tax revenue in € billion	55.8	57.2	62.5	66.7	68.8	71.1	75.9	80.2	85.7	90.4
Year-on-year change in %	-12.2	2.6	9.2	6.8	3.1	3.4	6.7	5.6	6.9	5.5
Expressed as a percentage of adjusted revenue in the administrative budgets	42.8	43.1	44.3	44.7	44.0	43.7	43.6	42.8	43.6	44.4
<u>New Länder</u>										
Tax revenue in € billion	6.4	6.7	7.3	7.6	8.1	8.4	8.9	9.5	10.2	10.8
Year-on-year change in %	-9.8	3.5	9.0	4.8	6.1	4.4	5.2	7.6	7.2	5.5
Expressed as a percentage of adjusted revenue in the administrative budgets	25.8	27.0	28.3	29.4	29.4	29.8	30.5	30.7	31.7	32.5

Source: Accounting results for local authority budgets, 2018 cash statistics.

^{*)} See footnote in Table 6.4.1.

6.4.4 Trade tax¹ and real property tax revenue of local authorities; local authority share of income tax and VAT revenue

Local authorities/ associations of local authorities	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
Germany as a whole										
Revenue in € billion										
Local authority share of income tax revenue	23.7	23.0	24.6	26.9	28.5	30.3	32.5	33.4	36.3	37.9
Local authority share of VAT revenue	3.2	3.2	3.5	3.5	3.6	3.7	4.3	4.4	5.5	6.8
Net trade tax revenue ¹	25.0	26.9	30.5	32.3	32.6	33.1	34.9	38.2	40.1	42.2
Trade tax apportionment paid to Federation and Länder	4.6	5.5	6.4	6.7	6.8	6.7	7.0	7.5	8.1	8.5
Real property taxes	9.6	10.0	10.3	10.6	11.0	11.3	11.8	12.2	12.5	12.7
Year-on-year change in %										
Local authority share of income tax revenue	-8.2	-3.0	6.9	9.2	6.1	6.3	7.1	3.0	8.5	4.5
Local authority share of VAT revenue	0.5	1.3	6.6	2.5	2.0	1.5	16.9	2.3	25.5	23.2
Net trade tax revenue ¹	-20.5	7.7	13.5	5.9	1.0	1.3	5.5	9.6	4.9	5.2
Trade tax apportionment paid to Federation and Länder	-25.3	19.9	15.7	4.4	1.2	-1.5	5.0	6.3	8.7	4.9
Real property taxes	1.0	3.6	3.4	3.0	3.6	2.8	4.5	3.2	2.3	1.8
Expressed as a percentage of net tax revenue										
Local authority share of income tax revenue	38.2	36.0	35.3	36.2	37.1	38.1	38.3	37.3	37.8	37.5
Local authority share of VAT revenue	5.2	5.1	5.0	4.8	4.7	4.6	5.1	4.9	5.7	6.7
Net trade tax revenue ¹	40.1	42.1	43.7	43.4	42.4	41.6	41.1	42.6	41.8	41.7
Real property taxes	15.5	15.6	14.8	14.3	14.3	14.2	13.9	13.6	13.0	12.6
Old Länder										
Revenue in € billion										
Local authority share of income tax revenue	21.7	21.0	22.3	24.4	25.8	27.4	29.3	30.1	32.7	34.1
Local authority share of VAT revenue	2.7	2.8	3.0	3.1	3.1	3.2	3.7	3.8	4.8	5.9
Net trade tax revenue ¹	22.3	24.0	27.4	29.0	29.2	29.6	31.3	34.2	35.8	37.7
Trade tax apportionment paid to Federation and Länder	4.4	5.3	6.1	6.4	6.4	6.3	6.7	7.1	7.7	8.0
Real property taxes	8.4	8.7	9.0	9.3	9.7	9.9	10.4	10.7	11.0	11.2
Year-on-year change in %										
Local authority share of income tax revenue	-8.3	-3.3	6.1	9.5	5.5	6.2	6.8	2.8	8.8	4.3
Local authority share of VAT revenue	1.2	1.4	6.6	3.2	2.1	1.4	17.6	2.4	25.7	23.9
Net trade tax revenue ¹	-20.9	7.7	14.3	5.8	0.7	1.2	6.0	9.2	4.5	5.4
Trade tax apportionment paid to Federation and Länder	-26.0	20.7	15.9	4.3	1.2	-1.6	5.2	6.0	8.6	5.0
Real property taxes	1.0	3.8	3.2	3.2	3.8	2.8	4.8	3.2	2.5	1.9
Expressed as a percentage of net tax revenue										
Local authority share of income tax revenue	39.0	36.8	35.7	36.6	37.5	38.5	38.5	37.5	38.2	37.7
Local authority share of VAT revenue	4.9	4.9	4.7	4.6	4.5	4.4	4.9	4.7	5.6	6.6
Net trade tax revenue ¹	40.0	42.0	43.9	43.5	42.5	41.6	41.3	42.7	41.8	41.7
Real property taxes	15.1	15.2	14.4	13.9	14.0	13.9	13.7	13.4	12.8	12.4
New Länder										
Revenue in € billion										
Local authority share of income tax revenue	2.0	2.0	2.3	2.4	2.7	2.9	3.2	3.4	3.6	3.8
Local authority share of VAT revenue	0.5	0.5	0.5	0.5	0.5	0.5	0.6	0.6	0.7	0.9
Net trade tax revenue ¹	2.7	2.9	3.1	3.3	3.4	3.5	3.5	4.0	4.3	4.5
Trade tax apportionment paid to Federation and Länder	0.3	0.3	0.3	0.3	0.4	0.4	0.4	0.4	0.5	0.5
Real property taxes	1.2	1.3	1.3	1.3	1.4	1.4	1.4	1.5	1.5	1.5
Year-on-year change in %										
Local authority share of income tax revenue	-7.2	-0.5	14.9	6.3	11.9	7.4	9.7	4.6	6.0	7.0
Local authority share of VAT revenue	-3.5	1.0	6.5	-1.9	1.6	2.4	12.6	2.1	24.3	18.7
Net trade tax revenue ¹	-16.7	7.5	7.1	6.1	4.2	3.0	1.4	13.2	7.8	3.6
Trade tax apportionment paid to Federation and Länder	-12.6	6.9	13.3	6.5	2.9	0.4	2.4	11.9	10.3	3.6
Real property taxes	0.9	2.2	4.9	1.7	1.8	2.2	1.7	2.7	1.2	1.4
Expressed as a percentage of net tax revenue										
Local authority share of income tax revenue	31.1	29.9	31.6	32.0	33.8	34.7	36.2	35.2	34.8	35.3
Local authority share of VAT revenue	7.2	7.0	6.9	6.4	6.2	6.0	6.5	6.1	7.1	8.0
Net trade tax revenue ¹	41.4	43.0	42.3	42.8	42.0	41.5	40.0	42.0	42.3	41.5
Real property taxes	19.1	18.9	18.2	17.6	16.9	16.6	16.0	15.3	14.5	13.9

Source: Local authority budget data, 2018 cash statistics.

¹ Trade tax less apportionment of trade tax revenue to the Federation and Länder.

*) See footnote in Table 6.4.1

6.4.5 Länder grants to local authorities/associations of local authorities

Local authorities/ associations of local authorities	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
Germany as a whole	Revenue in € billion									
Total grants	61.9	63.4	65.8	66.9	72.1	76.1	82.3	90.5	94.0	96.9
Breakdown: Recurrent grants	53.7	53.7	56.6	60.0	64.9	68.8	74.9	83.6	86.7	88.8
Investment grants	8.3	9.7	9.2	6.9	7.2	7.3	7.4	7.0	7.4	8.2
	Year-on-year change in %									
Total grants	2.8	2.4	3.8	1.7	7.8	5.5	8.1	10.0	3.8	3.1
Breakdown: Recurrent grants	2.5	0.1	5.4	6.0	8.2	5.9	8.8	11.7	3.7	2.4
Investment grants	5.1	16.9	-5.0	-24.4	3.7	1.8	1.5	-6.3	5.8	11.1
	Expressed as a percentage of adjusted revenue in the administrative/capital budget									
Total grants	36.2	36.1	35.8	35.2	36.2	36.8	37.6	38.7	38.4	38.2
Breakdown: Recurrent grants	34.6	34.1	34.0	34.3	35.3	36.0	36.9	38.3	37.9	37.5
Investment grants	52.5	53.9	52.8	46.6	47.6	47.5	46.5	43.6	44.9	48.1
Old Länder	Revenue in € billion									
Total grants	45.7	47.5	50.1	52.0	56.4	59.9	65.7	73.0	76.2	78.4
Breakdown: Recurrent grants	40.3	40.9	43.6	47.1	51.3	54.8	60.5	68.0	70.9	72.5
Investment grants	5.4	6.6	6.5	4.9	5.1	5.1	5.2	5.0	5.3	5.9
	Year-on-year change in %									
Total grants	2.8	3.9	5.6	3.7	8.4	6.2	9.8	11.0	4.5	2.8
Breakdown: Recurrent grants	2.2	1.5	6.5	8.1	8.8	6.8	10.5	12.4	4.3	2.3
Investment grants	7.5	21.7	-0.6	-25.4	5.1	-0.4	2.6	-4.6	7.2	9.8
	Expressed as a percentage of adjusted revenue in the administrative/capital budget									
Total grants	32.1	32.4	32.4	32.2	33.4	34.2	35.2	36.5	36.3	36.0
Breakdown: Recurrent grants	31.0	30.8	30.9	31.6	32.8	33.6	34.7	36.3	36.1	35.6
Investment grants	45.1	47.4	47.3	40.5	42.0	41.2	41.5	39.0	39.3	42.6
New Länder	Revenue in € billion									
Total grants	16.2	15.9	15.7	14.9	15.8	16.3	16.5	17.6	17.8	18.6
Breakdown: Recurrent grants	13.3	12.8	13.0	12.9	13.7	14.0	14.3	15.6	15.8	16.3
Investment grants	2.9	3.1	2.7	2.1	2.1	2.2	2.2	2.0	2.0	2.3
	Year-on-year change in %									
Total grants	2.8	-2.0	-1.4	-4.6	5.4	3.2	1.8	6.2	1.3	4.4
Breakdown: Recurrent grants	3.3	-4.1	1.8	-1.1	6.2	2.6	2.2	8.7	1.2	3.1
Investment grants	0.7	8.0	-14.4	-22.1	0.3	7.1	-1.0	-10.3	2.1	14.8
	Expressed as a percentage of adjusted revenue in the administrative/capital budget									
Total grants	56.6	55.3	53.7	52.0	51.9	51.9	51.1	51.4	50.8	51.0
Breakdown: Recurrent grants	53.7	51.9	50.9	49.8	49.9	49.7	49.5	50.3	49.0	49.0
Investment grants	76.1	75.9	73.8	71.8	70.7	72.5	65.1	62.4	71.3	70.9

Source: Local authority budget data, 2018 cash statistics.

^{*)} See footnote in Table 6.4.1

6.4.6 Local authority revenue from fees and contributions

Local authorities/ associations of local authorities	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
<u>Germany as a whole</u>										
Fees in € billion	15.8	16.2	16.5	16.7	17.0	17.3	17.9	18.7	19.2	20.0
Year-on-year change in %	-0.8	2.7	1.9	0.9	2.1	1.9	3.1	4.8	2.4	4.0
Expressed as a percentage of adjusted revenue in the administrative budgets	10.2	10.3	9.9	9.5	9.3	9.1	8.8	8.6	8.4	8.4
Contributions in € billion	1.3	1.3	1.4	1.4	1.4	1.4	1.5	1.5	1.5	1.4
Year-on-year change in %	-2.9	-0.2	6.4	0.2	-0.6	2.7	6.3	0.1	-2.4	-3.0
Expressed as a percentage of adjusted revenue in the administrative budgets	8.4	7.4	8.1	9.4	9.3	9.3	9.6	9.6	9.1	8.5
<u>Old Länder</u>										
Fees in € billion	13.8	14.2	14.4	14.6	14.9	15.1	15.6	16.4	16.7	17.5
Year-on-year change in %	-1.0	2.9	1.5	1.3	2.0	1.8	3.2	5.0	2.1	4.6
Expressed as a percentage of adjusted revenue in the administrative budgets	10.6	10.7	10.2	9.8	9.5	9.3	9.0	8.8	8.5	8.6
Contributions in € billion	1.2	1.2	1.2	1.2	1.3	1.3	1.4	1.4	1.4	1.3
Year-on-year change in %	-2.3	-0.6	4.8	1.6	0.4	3.7	6.3	2.7		-6.7
Expressed as a percentage of adjusted revenue in the administrative budgets	9.9	8.5	8.9	10.4	10.3	10.5	11.0	11.1	10.5	9.6
<u>New Länder</u>										
Fees in € billion	2.0	2.0	2.1	2.1	2.2	2.2	2.3	2.3	2.4	2.4
Year-on-year change in %	0.6	1.2	4.7	-1.4	3.0	3.0	2.7	2.9	4.1	0.0
Expressed as a percentage of adjusted revenue in the administrative budgets	8.0	8.2	8.3	8.1	7.8	7.8	7.8	7.5	7.6	7.3
Contributions in € billion	0.1	0.1	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.1
Year-on-year change in %	-8.1	2.8	19.8	-9.7	-8.6	-5.9	6.2	-24.7	-35.1	71.8
Expressed as a percentage of adjusted revenue in the administrative budgets	3.7	3.5	4.8	5.4	4.9	4.4	4.2	3.4	2.5	3.7

Source: Local authority budget data, 2018 cash statistics.

*) See footnote in Table 6.4.1

6.4.7 Human resources expenditure by local authorities/associations of local authorities

Local authorities/ associations of local authorities	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
Germany as a whole										
Human resources expenditure in € billion	44.4	45.1	46.4	48.2	50.3	52.4	54.1	56.8	59.4	62.1
Year-on-year change in %	4.9	1.5	2.9	3.8	4.3	4.2	3.3	5.0	4.6	4.6
Expressed as a percentage of adjusted revenue in the administrative budgets	29.9	29.3	29.5	29.7	29.4	29.5	28.9	28.5	28.9	29.5
Old Länder										
Human resources expenditure in € billion	36.7	37.4	38.6	40.1	41.9	43.7	45.2	47.6	50.0	52.3
Year-on-year change in %	4.7	1.8	3.1	4.0	4.5	4.2	3.6	5.3	4.9	4.6
Expressed as a percentage of adjusted revenue in the administrative budgets	29.3	28.7	28.9	29.2	28.9	28.9	28.3	28.0	28.4	29.0
New Länder										
Human resources expenditure in € billion	7.7	7.7	7.9	8.1	8.4	8.7	8.9	9.2	9.4	9.8
Year-on-year change in %	5.9	0.2	2.0	3.0	3.6	3.8	1.7	3.4	2.8	4.1
Expressed as a percentage of adjusted revenue in the administrative budgets	33.3	33.1	32.7	32.9	32.4	32.5	32.0	31.5	31.8	32.2

Source: Local authority budget data, 2018 cash statistics.

*) See footnote in Table 6.4.1

6.4.8 Operating expenditure of local authorities/associations of local authorities

Local authorities/ associations of local authorities	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
Germany as a whole										
Operating expenditure in € billion	36.7	38.6	39.1	39.7	42.3	44.2	46.1	48.9	50.1	51.1
Year-on-year change in %	3.4	5.1	1.3	1.5	6.6	4.5	4.3	6.0	2.4	2.1
Expressed as a percentage of adjusted revenue in the administrative budgets	24.7	25.1	24.9	24.5	24.7	24.9	24.6	24.5	24.4	24.3
Old Länder										
Operating expenditure in € billion	31.5	33.3	33.4	33.8	35.8	37.5	39.2	41.8	42.8	43.7
Year-on-year change in %	3.2	5.8	0.5	1.0	6.0	4.8	4.5	6.4	2.5	2.1
Expressed as a percentage of adjusted revenue in the administrative budgets	25.0	25.5	25.1	24.6	24.7	24.9	24.6	24.5	24.3	24.2
New Länder										
Operating expenditure in € billion	5.2	5.3	5.7	5.9	6.5	6.7	6.9	7.1	7.3	7.5
Year-on-year change in %	4.7	1.4	6.2	4.2	9.9	2.8	3.0	4.1	2.1	2.4
Expressed as a percentage of adjusted revenue in the administrative budgets	22.6	22.7	22.8	23.5	23.8	24.9	24.8	24.7	24.5	24.6

Source: Local authority budget data, 2017 cash statistics.

*) See footnote in Table 6.4.1

6.4.9 Interest payments by local authorities/associations of local authorities

Local authorities/ associations of local authorities	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
Germany as a whole										
Interest payments in € billion	4.5	4.3	4.2	4.0	3.7	3.5	3.2	3.0	2.8	2.5
Year-on-year change in %	-15.2	-4.0	-2.1	-4.9	-6.4	-7.0	-7.0	-6.0	-9.1	-11.1
Expressed as a percentage of adjusted revenue in the administrative budgets	3.0	2.8	2.7	2.5	2.2	2.0	1.7	1.5	1.3	1.2
Old Länder										
Interest payments in € billion	3.0	2.8	2.7	2.5	2.2	2.0	1.7	1.5	1.3	1.2
Year-on-year change in %	2.9	-14.7	-3.0	-1.7	-3.8	-6.0	-6.5	-6.2	-5.4	-10.3
Expressed as a percentage of adjusted revenue in the administrative budgets	3.1	2.9	2.8	2.6	2.3	2.1	1.9	1.6	1.5	1.3
New Länder										
Interest payments in € billion	0.6	0.5	0.5	0.4	0.4	0.3	0.3	0.3	0.2	0.2
Year-on-year change in %	-18.4	-10.6	-5.0	-12.7	-9.8	-11.3	-15.1	-12.4	-21.0	-14.2
Expressed as a percentage of adjusted revenue in the administrative budgets	2.5	2.2	2.0	1.7	1.5	1.3	1.0	0.9	0.7	0.6

Source: Local authority budget data, 2018 cash statistics.

^{*)} See footnote in Table 6.4.1

6.4.10 Fixed asset investment by local authorities/associations of local authorities

Local authorities/ associations of local authorities	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
Germany as a whole										
Fixed asset investment in € billion	21.9	23.2	22.1	19.7	20.8	22.1	22.0	23.7	24.3	27.6
Year-on-year change in %	6.2	5.8	-4.8	-10.6	5.5	6.0	-0.4	7.9	2.7	13.4
Expressed as a percentage of total adjusted expenditure	12.3	12.7	11.9	10.5	10.5	10.8	10.2	10.3	10.3	11.3
Expressed as a percentage of total public investment in fixed assets	58.3	60.5	60.2	58.1	59.4	60.3	60.4	60.2	59.2	61.0
Old Länder										
Fixed asset investment in € billion	17.8	18.7	18.1	16.4	17.8	18.8	19.1	20.7	21.0	23.6
Year-on-year change in %	5.4	5.5	-3.5	-9.5	8.4	5.8	1.8	8.0	1.5	12.7
Expressed as a percentage of total adjusted expenditure	11.8	12.2	11.6	10.3	10.6	10.8	10.4	10.5	10.4	11.3
New Länder										
Fixed asset investment in € billion	4.1	4.4	4.0	3.3	3.1	3.3	2.8	3.0	3.4	4.0
Year-on-year change in %	9.8	7.0	-10.3	-15.7	-8.7	7.4	-13.5	7.5	10.7	17.5
Expressed as a percentage of total adjusted expenditure	14.7	15.5	13.8	11.7	10.3	10.7	9.0	9.2	10.0	11.3

Source: Accounting results for local authority budgets, 2018 cash statistics.

Fixed asset investment encompasses the acquisition of real estate, the acquisition of movable assets, and construction projects.

^{*)} See footnote in Table 6.4.1

6.4.11 Local authority expenditure on social benefits¹

Local authorities/ associations of local authorities	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018 ^{*)}
Germany as a whole										
Gross expenditure on social benefits ² (in €bn)	40.5	41.9	43.0	44.7	47.2	49.2	53.4	59.2	59.3	59.1
Year-on-year change in %	4.9	3.6	2.5	4.0	5.6	4.2	8.6	10.7	0.3	-0.4
Gross expenditure on social benefits ² (in €bn) less revenue derived from the implementation of the Fourth Act for Modern Services on the Labour Market (<i>Vierten Gesetzes für moderne Dienstleistungen am Arbeitsmarkt</i>) ³	35.2	36.6	37.2	38.9	41.7	44.0	47.5	53.3	52.2	52.0
Year-on-year change in %	6.5	3.9	1.5	4.5	7.1	5.6	8.0	12.2	-2.1	-0.4
<u>Of this amount:</u> gross expenditure on social assistance under the Federal Social Assistance Act (<i>Bundessozialhilfegesetz</i>) (in €bn)	18.5	19.6	20.6	22.8	24.2	25.1	26.2	27.3	28.1	29.5
Year-on-year change in %	9.6	6.0	5.0	10.8	6.1	3.7	4.6	3.9	3.2	4.9
Net expenditure on social assistance under the Federal Social Assistance Act ⁴ (in €bn)	14.9	14.9	15.5	15.7	15.8	15.6	16.4	17.5	17.6	
Expressed as a percentage of adjusted expenditure in the administrative budgets	10.0	9.7	9.8	9.7	9.2	8.8	8.7	8.8	8.6	
Old Länder										
Gross expenditure on social benefits ² (in €bn)	34.2	35.6	36.6	38.1	40.4	42.2	45.9	51.0	51.2	51.0
Year-on-year change in %	5.4	4.3	2.6	4.3	6.0	4.4	8.9	11.1	0.3	-0.3
Gross expenditure on social benefits ² (in €bn) less revenue derived from the implementation of the Fourth Act for Modern Services on the Labour Market ³	30.9	32.2	32.8	34.2	36.5	38.5	41.7	46.9	45.7	45.5
Year-on-year change in %	6.4	4.4	1.8	4.1	6.8	5.6	8.3	12.3	-2.4	-0.6
<u>Of this amount:</u> gross expenditure on social assistance under the Federal Social Assistance Act (in €bn)	16.6	17.7	18.6	20.5	21.7	22.5	23.5	24.4	25.2	26.4
Year-on-year change in %	9.9	6.1	5.0	10.3	6.1	3.4	4.5	4.0	3.1	5.0
Net expenditure on social assistance under the Federal Social Assistance Act ⁴ (in €bn)	13.1	13.4	13.9	14.1	14.2	14.1	14.7	15.8	15.8	
Expressed as a percentage of adjusted expenditure in the administrative budgets	10.4	10.3	10.5	10.3	9.8	9.3	9.2	9.2	9.0	
New Länder										
Gross expenditure on social benefits ² (in €bn)	6.3	6.3	6.4	6.6	6.8	7.0	7.5	8.1	8.1	8.0
Year-on-year change in %	2.2	-0.1	2.0	2.6	3.7	2.9	6.9	8.3	-0.3	-1.0
Gross expenditure on social benefits ² (in €bn) less revenue derived from the implementation of the Fourth Act for Modern Services on the Labour Market ³	4.4	4.4	4.4	4.7	5.2	5.5	5.8	6.4	6.4	6.5
Year-on-year change in %	7.4	0.6	0.0	7.6	9.2	5.8	5.8	11.2	-0.2	0.9
<u>Of this amount:</u> gross expenditure on social assistance under the Federal Social Assistance Act (in €bn)	1.8	1.9	2.0	2.3	2.5	2.6	2.8	2.9	3.0	3.1
Year-on-year change in %	6.6	5.3	5.2	15.6	6.1	5.7	5.8	3.4	3.5	4.4
Net expenditure on social assistance under the Federal Social Assistance Act ⁴ (in €bn)	1.8	1.5	1.5	1.6	1.6	1.6	1.7	1.7	1.8	
Expressed as a percentage of adjusted expenditure in the administrative budgets	7.7	6.4	6.3	6.5	6.0	5.9	6.0	5.9	6.0	

Source: Accounting results for local authority budgets, 2018 cash statistics.

¹ In general, net local authority expenditure on social assistance under the Federal Social Assistance Act can be determined only on the basis of local authorities' annual accounts.

² Including payments to associations made up of local employment agencies and agencies responsible for providing basic benefits for job-seekers to fulfil the Hartz IV labour market reforms; not including payments to local authorities opting to be the sole agency administering basic benefits for job-seekers.

³ Federation and Länder payments to co-finance long-term unemployment benefits, labour market integration measures, and accommodation costs.

⁴ Insofar as these measures are statistically recorded, these encompass: (a) social assistance benefits to persons inside and outside institutions, (b) benefits to war victims and (c) other social benefits, less the following: refunds of expenditures from administrative budgets of other public sectors and other sectors, profit shares, substitutions of social benefits to persons inside and outside institutions, and licence fees from public utilities.

^{*)} See footnote in Table 6.4.1

6.4.12 Local authority debt

Local authorities/ associations of local authorities	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
<u>Germany as a whole</u>										
Debt (excluding cash advances) in € billion ¹	82.7	82.5	82.2	82.2	82.7	82.0	82.5	82.9	84.5	84.4
in € per capita ²	1,085	1,085	1,084	1,102	1,107	1,097	1,099	1,098	1,107	1,102
<u>Old Länder</u>										
Debt (excluding cash advances) in € billion ¹	69.5	69.9	70.5	71.0	72.0	71.9	73.0	73.9	75.9	76.3
in € per capita ²	1,100	1,110	1,120	1,146	1,159	1,154	1,166	1,172	1,191	1,193
<u>New Länder</u>										
Debt (excluding cash advances) in € billion ¹	13.2	12.5	11.7	11.2	10.7	10.1	9.5	9.0	8.6	8.1
in € per capita ²	1,011	966	909	888	851	812	760	722	684	644

Source: statistics on public budget debt.

¹ Non-public and public regular long-term debt up until 2009 as well as payment obligations equivalent to borrowing, as of 31 December of each respective year.

² Population figures were adjusted by the Federal Statistical Office on the basis of the 2011 census. For this reason, year-on-year comparisons of population-based data are possible only for the years up to and including 2010, and for the years from 2012 onwards.



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