

5.4 Data on the horizontal distribution of VAT revenue, fiscal equalisation among the Länder, and supplementary federal grants

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

from 2020

- 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) Deductions (-) and top-ups (+) under the equalisation scheme
- e) Länder fiscal capacity after equalisation of Länder finances
- f) Supplementary federal grants
- g) Fiscal capacity after equalisation plus (i) general supplementary federal grants and (ii) supplementary federal grants for local authorities with low revenue-generating capacity

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	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	37.919	36.569	26.826	14.665	15.745	5.350	8.182	2.662	5.796	2.575	3.911	2.063	1.579	7.984	5.859	1.301	178.987
2021*)	42.403	42.111	30.671	16.646	19.201	5.967	10.651	2.832	6.354	2.846	4.437	2.309	1.729	9.627	7.081	1.475	206.340
2022*)	42.653	44.090	32.542	17.930	18.939	6.194	10.355	3.223	6.905	3.028	4.627	2.403	1.785	10.453	8.294	1.434	214.855

2. Länder tax revenue (€per capita)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	2.115	2.787	2.416	1.834	2.504	1.317	1.999	1.218	1.994	1.212	1.549	1.282	1.603	2.180	3.175	1.915	2.153
2021*)	2.368	3.201	2.761	2.077	3.057	1.475	2.597	1.303	2.180	1.347	1.752	1.433	1.759	2.627	3.827	2.185	2.482
2022*)	2.359	3.307	2.896	2.210	2.972	1.518	2.495	1.474	2.344	1.427	1.803	1.477	1.805	2.806	4.423	2.108	2.555

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

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	98,2	129,4	112,2	85,2	116,3	61,1	92,8	56,5	92,6	56,3	71,9	59,5	74,4	101,2	147,5	88,9	100,0
2021*)	95,4	129,0	111,2	83,7	123,2	59,4	104,6	52,5	87,8	54,3	70,6	57,7	70,9	105,9	154,2	88,0	100,0
2022*)	92,3	129,4	113,3	86,5	116,3	59,4	97,6	57,7	91,7	55,8	70,6	57,8	70,6	109,8	173,1	82,5	100,0

*) provisional

b) Länder shares of VAT revenue

1. Full distribution by population (in €million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	25.032	18.320	15.498	11.162	8.779	5.672	5.713	3.053	4.057	2.967	3.525	2.247	1.375	5.113	2.576	949	116.037
2021*)	27.681	20.337	17.176	12.391	9.711	6.253	6.340	3.359	4.506	3.266	3.915	2.490	1.520	5.665	2.860	1.044	128.515
2022*)	30.951	22.824	19.237	13.893	10.908	6.985	7.106	3.743	5.044	3.634	4.393	2.786	1.694	6.379	3.210	1.164	143.952

2. Distribution per capita (in €)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396	1.396
2021*)	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546	1.546
2022*)	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712	1.712

*) provisional

c) Länder fiscal capacity prior to equalisation

1. Financial capacity (in €million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	79.343	69.677	54.342	32.603	31.496	13.457	17.353	7.025	12.425	6.786	9.294	5.237	3.652	16.121	11.158	2.879	372.848
2021*)	88.751	79.790	61.638	36.836	36.890	15.002	20.856	7.712	13.996	7.562	10.501	5.994	4.075	18.889	12.791	3.213	424.497
2022*)	93.635	86.159	66.522	40.075	38.854	16.333	22.121	8.460	15.106	8.178	11.352	6.402	4.315	20.871	14.680	3.446	456.509

2. Financial capacity as a percentage of equalisation index

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	101,3	121,5	112,0	93,3	114,6	75,8	97,0	73,2	97,8	73,1	83,7	73,7	84,9	74,6	102,5	71,8	100,0
2021*)	99,6	121,9	111,5	92,4	118,1	74,6	102,2	71,1	96,5	72,0	82,8	74,0	83,3	76,8	102,9	70,9	100,0
2022*)	97,9	122,2	111,9	93,4	115,3	75,7	100,8	72,9	97,0	72,9	83,1	73,6	82,5	78,5	109,7	71,0	100,0

d) Deductions (-) and top-ups (+) under the equalisation scheme

1. Deductions (-) and top-ups (+) under the equalisation scheme (in €million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	-624	-7.771	-3.674	1.471	-2.531	2.708	334	1.619	172	1.576	1.139	1.177	411	3.454	-172	712	± 14.772
2021*)	200	-9.044	-4.015	1.911	-3.556	3.225	-287	1.978	317	1.856	1.370	1.326	514	3.602	-230	832	± 17.132
2022*)	1.241	-9.865	-4.473	1.789	-3.250	3.304	-107	1.986	299	1.919	1.452	1.447	577	3.609	-814	888	± 18.509

2. Deductions (-) and top-ups (+) under the equalisation scheme (per capita in €million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	-35	-592	-331	184	-402	666	82	740	59	741	451	731	417	943	-93	1.047	---
2021*)	11	-687	-361	238	-566	797	-70	911	109	879	541	823	523	983	-125	1.233	---
2022*)	69	-740	-398	220	-510	810	-26	908	101	904	566	889	584	969	-434	1.306	---

*) provisional

e) Länder fiscal capacity after equalisation of Länder finances

1. Financial capacity (in €million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	78.719	61.907	50.668	34.075	28.965	16.165	17.687	8.644	12.598	8.362	10.432	6.414	4.062	19.576	10.986	3.590	372.848
2021*)	88.950	70.747	57.624	38.748	33.334	18.227	20.569	9.691	14.313	9.418	11.871	7.319	4.589	22.490	12.560	4.045	424.497
2022*)	94.875	76.295	62.049	41.864	35.604	19.637	22.014	10.445	15.405	10.097	12.804	7.849	4.892	24.480	13.866	4.334	456.509

2. Financial capacity as a percentage of equalisation index

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	100,5	108,0	104,4	97,5	105,4	91,0	98,9	90,1	99,2	90,0	94,0	90,3	94,4	90,6	100,9	89,6	100,0
2021*)	99,9	108,1	104,3	97,2	106,7	90,6	100,8	89,3	98,7	89,6	93,7	90,4	93,8	91,4	101,1	89,2	100,0
2022*)	99,2	108,2	104,4	97,6	105,7	91,0	100,3	90,0	98,9	90,0	93,8	90,2	93,5	92,0	103,6	89,3	100,0

*) provisional

f) Supplementary federal grants

2020 supplementary federal grants in €million

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
Supplementary federal grants in total	0	0	0	683	0	1.803	241	1.105	129	1.107	673	841	277	1.639	0	387	8.885
Breakdown:																	
General supplementary federal grants *)	0	0	0	621	0	1.237	121	741	56	722	513	539	184	1.580	0	326	6.640
Special-need supplementary grants for structural unemployment	0	0	0	0	0	85	0	50	0	47	51	34	0	0	0	0	268
Special-need supplementary federal grants for administrative costs	0	0	0	0	0	47	48	71	66	71	81	72	66	59	0	60	642
Supplementary federal grants for local authorities with low revenue-generating capacity *)	0	0	0	0	0	434	0	230	0	248	25	191	23	0	0	0	1.151
Supplementary federal grants to compensate for low research funding capacity *)	0	0	0	62	0	0	72	12	7	19	3	5	3	0	0	0	184

*) provisional

2021 supplementary federal grants in €million

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
Supplementary federal grants in total	0	0	0	880	0	2.123	48	1.301	200	1.262	783	865	323	1.702	0	442	9.928
Breakdown:																	
General supplementary federal grants *)	0	0	0	818	0	1.475	0	908	120	851	618	607	232	1.643	0	382	7.654
Special-need supplementary grants for structural unemployment	0	0	0	0	0	85	0	50	0	47	51	34	0	0	0	0	268
Special-need supplementary federal grants for administrative costs	0	0	0	0	0	47	48	71	66	71	81	72	66	59	0	60	642
Supplementary federal grants for local authorities with low revenue-generating capacity *)	0	0	0	0	0	515	0	257	0	271	31	143	19	0	0	0	1.236
Supplementary federal grants to compensate for low research funding capacity *)	0	0	0	61	0	0	0	15	14	21	2	9	6	0	0	0	128

*) provisional

2022 supplementary federal grants in €million

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
Supplementary federal grants in total	489	0	0	809	0	2.107	48	1.403	197	1.340	830	992	394	1.701	0	468	10.778
Breakdown:																	
General supplementary federal grants *)	392	0	0	755	0	1.509	0	910	109	879	655	663	261	1.642	0	407	8.181
Special-need supplementary grants for structural unemployment	0	0	0	0	0	85	0	50	0	47	51	34	0	0	0	0	268
Special-need supplementary federal grants for administrative costs	0	0	0	0	0	47	48	71	66	71	81	72	66	59	0	60	642
Supplementary federal grants for local authorities with low revenue-generating capacity *)	0	0	0	0	0	465	0	365	0	324	43	218	62	0	0	0	1.477
Supplementary federal grants to compensate for low research funding capacity *)	97	0	0	54	0	0	0	7	22	19	0	5	5	0	0	0	210

*) provisional

g) Fiscal capacity after equalisation plus (i) general supplementary federal grants and (ii) supplementary federal grants for local authorities with low revenue-generating capacity

1. Fiscal capacity after equalisation plus (i) general supplementary federal grants and (ii) supplementary federal grants for local authorities with low revenue-generating capacity (in € million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	78.719	61.907	50.668	34.696	28.965	17.835	17.808	9.615	12.653	9.331	10.970	7.144	4.270	21.155	10.986	3.917	380.639
2021*)	88.950	70.747	57.624	39.566	33.334	20.217	20.569	10.856	14.433	10.541	12.521	8.069	4.840	24.133	12.560	4.427	433.387
2022*)	95.267	76.295	62.049	42.619	35.604	21.611	22.014	11.720	15.514	11.300	13.501	8.730	5.215	26.122	13.866	4.741	466.167

2. Fiscal capacity after equalisation plus (i) general supplementary federal grants and (ii) supplementary federal grants for local authorities with low revenue-generating capacity (as a percentage of equalisation index)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	100,5	108,0	104,4	99,3	105,4	100,5	99,6	100,2	99,6	100,5	98,8	100,5	99,2	97,9	100,9	97,7	102,1
2021*)	99,9	108,1	104,3	99,2	106,7	100,5	100,8	100,0	99,5	100,3	98,8	99,6	98,9	98,1	101,1	97,6	102,1
2022*)	99,6	108,2	104,4	99,3	105,7	100,2	100,3	100,9	99,6	100,7	98,9	100,4	99,7	98,2	103,6	97,7	102,1

*) provisional