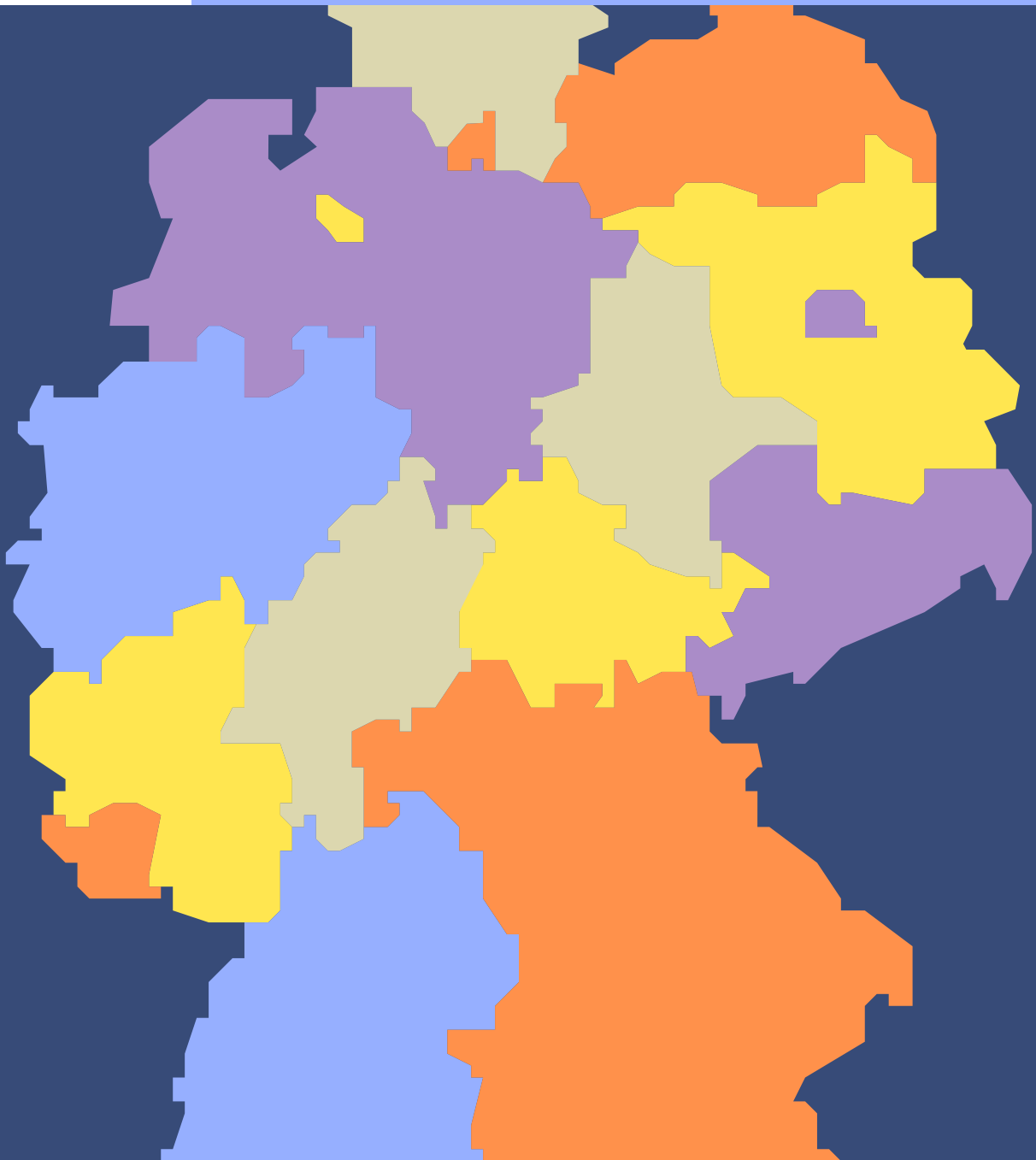


Financial relations between the Federation and Länder



Federal Ministry
of Finance

2023



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

2023

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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 that 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 has concurrent legislative powers (cf. Article 105 paragraph (2) sentence 2 of the Basic Law) over taxes whose revenue flows entirely or partly to the Federation. This is the case, for example, with 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) sentence 1 of the Basic Law). The Federation also has concurrent legislative powers over taxes for which federal-level legislation is deemed necessary in accordance with the criteria stipulated in Article 72 paragraph (2) of the Basic Law. In this respect, since there was no academic consensus regarding the Federation’s legislative powers over real property tax, which accrues to the Länder (Article 106 paragraph (2) no 3 of the Basic Law), an amendment to the Basic Law was adopted in 2019 that assigns the Federation concurrent legislative powers over real property tax, regardless of the criteria stipulated in Article 72 paragraph (2) of the Basic Law (Article 105 paragraph (2) sentence 1 of the Basic Law). At the same time, the Länder were given the option, via an addition to Article 72 paragraph 3 of the Basic Law, of issuing Land legislation that deviates from federal legislation (Article 72 paragraph (3) no 7 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) sentence 1 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) sentence 2 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) sentence 2 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) sentence 1 of the Basic Law).

1.2 Administrative responsibilities

In contrast to the allocation of legislative powers, the responsibility for (a) executing laws and (b) 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) sentence 1 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 (cf. Article 84 paragraphs (1), (3) sentence 1 of the Basic Law), 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 (Article 85 paragraph (4) sentence 1 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) sentence 1 of the Basic Law) and functions where this is optional (such as federal border police authorities; cf. Article 87 paragraph (1) sentence 2 of the Basic Law). Article 87 paragraph (3) sentence 1 of the Basic Law also contains an important instance of the latter. Under this provision, autonomous higher federal 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, financial 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) sentence 1 and Article 87 paragraph (1) sentence 1 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 2015 and 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 income support for jobseekers 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 Article 104b paragraph (1) sentence 2 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 (*Gesetz zur Änderung des Grundgesetzes*), 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 special 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 special non-investment spending must be used for special 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.

The special rules contained in Articles 104c and 104d of the Basic Law 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 investments 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 financing arrangements 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) sentence 5 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 should 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, the Bundestag, federal government and Bundesrat may request information on the implementation of measures and the results achieved, which makes it possible to monitor performance towards specific funding objectives.

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 contribution, 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 in this area and, where circumstances warrant, the submission of documents (Article 104c sentence 3 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) sentence 1 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)
- 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

The Basic Law provides for further exceptions to the burden-sharing principle in addition to the provisions cited above. 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) sentence 1 of the Basic Law) and (b) subsidies needed to cover social security costs, including unemployment insurance (cf. Article 120 paragraph (1) sentence 4 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	
	2022 Actual	2023 Target
	(in €bn)*	
1. Joint tasks (Article 91a of the Basic Law)	1.6	1.8
Breakdown:		
1.1 Regional economic structures	0.6	0.7
1.2 Agricultural structures and coastal protection	0.9	1.1
2. Cooperation to support research (Article 91b (1) of the Basic Law)	11.7	12.1
Breakdown:		
2.1 Major research facilities	3.6	3.7
2.2 Other research facilities (Wissenschaftsgemeinschaft Gottfried Wilhelm Leibniz e.V.)	0.8	0.9
2.3 Other research support	7.3	7.5
3. Assessing the performance of the German education system in comparison with other countries (Article 91b (2) of the Basic Law)	0.0	0.0
4. Laws granting cash benefits (Article 104a (3) of the Basic Law)	32.6	37.3
Breakdown:		
4.1 Federal student aid**	2.1	2.7
4.2 Housing benefit	1.0	2.9
4.3 Parental benefit**	7.6	8.3
4.4 Advance on child maintenance to single parents	1.0	1.2
4.5 Federation's contribution to housing and heating benefits	9.7	10.4
4.6 Federation's contribution to basic income support for older people and for people with reduced earning capacity	8.6	9.1
4.7 Other	2.4	2.7
5. Financial assistance (Article 104b, 104c and 104d of the Basic Law)	2.6	4.6
Breakdown:		
5.1 Social housing	0.6	1.3
5.2 Urban development	0.9	0.9
5.3 Railway infrastructure for public transport	0.5	0.6
5.4 Other financial assistance	0.6	1.8

* 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 German 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: approx. 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. 47.2%
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%

2020

Federation: approx. 43.0%
Länder: approx. 52.9%
local authorities: approx. 4.1%

2021

Federation: approx. 45.1%
Länder: approx. 51.2%
local authorities: approx. 3.7%

2022

Federation: approx. 46.6%
Länder: approx. 50.5%
local authorities: approx. 2.8%

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

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 tax-payers 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 Cash revenues from federal, Länder and local authority taxes (2015–2022)*

3.2.1 Cash revenues from federal, Länder and local authority taxes (2015–2022)*

Tax type	2015		2016		2017	
	€ million	% of total tax revenue	€ million	% of total tax revenue	€ million	% of total tax revenue
Joint taxes						
Wages tax ¹	178,890.5	26.6	184,826.1	26.2	195,523.7	26.6
Assessed income tax ²	48,580.4	7.2	53,833.0	7.6	59,428.2	8.1
Non-assessed taxes on earnings ²	17,944.8	2.7	19,451.6	2.8	20,918.1	2.8
Final withholding tax on interest and capital gains	8,258.8	1.2	5,939.6	0.8	7,333.1	1.0
Corporation tax ²	19,583.0	2.9	27,441.9	3.9	29,258.9	4.0
Value added taxes	209,920.6	31.2	217,089.6	30.8	226,355.0	30.8
Breakdown: VAT	159,015.2	23.6	165,932.4	23.5	170,498.5	23.2
Import VAT	50,905.4	7.6	51,157.2	7.2	55,856.5	7.6
Total joint taxes	483,178.1	71.8	508,581.9	72.1	538,817.0	73.4
Taxes accruing to the Federation						
Energy duty	39,593.8	5.9	40,090.7	5.7	41,022.3	5.6
Electricity duty	6,592.5	1.0	6,569.2	0.9	6,943.9	0.9
Tobacco duty	14,920.9	2.2	14,186.1	2.0	14,398.8	2.0
Alcohol duty (spirits duty until 2017)	2,069.9	0.3	2,070.2	0.3	2,093.6	0.3
Sparkling wine duty	429.1	0.1	400.6	0.1	367.9	0.1
Intermediate products duty	14.4	0.0	15.2	0.0	16.6	0.0
Alcopops duty	2.2	0.0	1.3	0.0	2.0	0.0
Coffee duty	1,031.5	0.2	1,039.8	0.1	1,057.4	0.1
Insurance tax	12,419.5	1.8	12,763.2	1.8	13,269.3	1.8
Motor vehicle tax ³	8,804.8	1.3	8,952.1	1.3	8,947.7	1.2
Aviation tax	1,022.9	0.2	1,073.7	0.2	1,120.5	0.2
Nuclear fuel duty	1,370.5	0.2	422.4	0.1	-7,261.9	-1.0
Surtax/solidarity surcharge	15,930.3	2.4	16,854.8	2.4	17,953.3	2.4
Standard-rate import duties	1.6	0.0	1.6	0.0	1.6	0.0
Other taxes accruing to the Federation	0.0	0.0	0.0	0.0	0.5	0.0
Total taxes accruing to the Federation	104,204.1	15.5	104,440.9	14.8	99,933.6	13.6
Taxes accruing to the Länder						
Net worth tax	-1.3	0.0	-0.2	0.0	0.2	0.0
Inheritance tax	6,289.8	0.9	7,006.5	1.0	6,113.7	0.8
Real property transfer tax	11,248.7	1.7	12,408.1	1.8	13,139.2	1.8
Motor vehicle tax ³	0.0	0.0	0.0	0.0	0.0	0.0
Betting and lottery tax	1,712.2	0.3	1,808.5	0.3	1,836.9	0.3
Fire protection tax	413.2	0.1	441.8	0.1	450.9	0.1
Beer duty	676.4	0.1	677.8	0.1	664.2	0.1
Total taxes accruing to the Länder	20,339.0	3.0	22,342.5	3.2	22,205.0	3.0
Local authority taxes						
Trade tax	45,737.4	6.8	50,097.0	7.1	52,872.0	7.2
Class A real property tax	393.6	0.1	394.2	0.1	404.0	0.1
Class B real property tax	12,821.1	1.9	13,259.9	1.9	13,561.4	1.8
Other local authority taxes	1,429.4	0.2	1,562.3	0.2	1,657.2	0.2
Total local authority taxes	60,381.4	9.0	65,313.3	9.3	68,494.7	9.3
Customs duties						
Customs duties (100%)	5,158.8	0.8	5,112.9	0.7	5,062.6	0.7
Total tax revenue	673,261.5	100.0	705,791.4	100.0	734,512.9	100.0

* Data from previous years is available (in German) at: http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerschuetzungen_und_Steuereinnahmen/Steuereinnahmen/entwicklung-der-steuereinnahmen.html

2018		2019		2020		2021		2022	
€ 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
208,230.9	26.8	219,660.1	27.5	209,286.4	28.3	218,407.1	26.2	227,204.5	25.4
60,415.4	7.8	63,711.1	8.0	58,982.1	8.0	72,342.2	8.7	77,411.0	8.6
23,176.0	3.0	23,485.5	2.9	21,498.1	2.9	27,393.9	3.3	32,602.4	3.6
6,893.4	0.9	5,146.4	0.6	6,763.3	0.9	10,029.2	1.2	6,558.9	0.7
33,425.4	4.3	32,013.4	4.0	24,267.7	3.3	42,123.9	5.1	46,333.8	5.2
234,800.5	30.2	243,255.5	30.4	219,483.9	29.7	250,800.2	30.1	284,850.1	31.8
175,437.2	22.6	183,112.7	22.9	168,699.9	22.8	187,631.1	22.5	198,200.7	22.1
59,363.3	7.6	60,142.8	7.5	50,783.9	6.9	63,169.1	7.6	86,649.5	9.7
566,941.6	73.0	587,272.0	73.5	540,281.5	73.0	621,096.5	74.5	674,960.8	75.4
40,881.6	5.3	40,682.7	5.1	37,634.8	5.1	37,120.3	4.5	33,666.8	3.8
6,858.0	0.9	6,688.8	0.8	6,560.7	0.9	6,691.3	0.8	6,830.3	0.8
14,339.0	1.8	14,256.8	1.8	14,650.9	2.0	14,732.5	1.8	14,229.4	1.6
2,132.7	0.3	2,117.8	0.3	2,237.9	0.3	2,089.0	0.3	2,191.3	0.2
377.7	0.0	383.9	0.0	405.0	0.1	340.6	0.0	352.5	0.0
17.5	0.0	19.4	0.0	22.6	0.0	22.4	0.0	26.3	0.0
2.5	0.0	1.0	0.0	10.8	0.0	-5.3	0.0	2.4	0.0
1,036.6	0.1	1,060.3	0.1	1,060.3	0.1	1,058.4	0.1	1,062.5	0.1
13,778.8	1.8	14,135.9	1.8	14,553.4	2.0	14,979.9	1.8	15,671.9	1.7
9,047.0	1.2	9,372.3	1.2	9,526.4	1.3	9,546.4	1.1	9,498.9	1.1
1,186.8	0.2	1,182.2	0.1	292.1	0.0	565.8	0.1	1,139.8	0.1
-0.4	0.0	-0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18,926.7	2.4	19,646.1	2.5	18,675.5	2.5	11,027.6	1.3	11,977.7	1.3
1.8	0.0	1.8	0.0	1.1	0.0	1.7	0.0	2.0	0.0
0.0	0.0	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
108,586.3	14.0	109,548.5	13.7	105,631.6	14.3	98,170.7	11.8	96,651.9	10.8
-0.1	0.0	-0.1	0.0	0.0	0.0	0.1	0.0	-0.2	0.0
6,813.1	0.9	6,986.9	0.9	8,599.8	1.2	9,824.4	1.2	9,226.1	1.0
14,083.0	1.8	15,788.6	2.0	16,055.2	2.2	18,334.7	2.2	17,121.9	1.9
0.0	0.0	0.0	0.0	0.0	0.0	x	x	x	x
1,894.0	0.2	1,974.8	0.2	2,043.8	0.3	2,332.8	0.3	2,569.5	0.3
467.1	0.1	482.0	0.1	509.7	0.1	536.6	0.1	580.0	0.1
655.3	0.1	617.4	0.1	566.5	0.1	584.4	0.1	600.2	0.1
23,912.5	3.1	25,849.6	3.2	27,774.9	3.8	31,612.9	3.8	30,097.4	3.4
55,852.4	7.2	55,419.5	6.9	45,295.0	6.1	61,103.4	7.3	70,243.6	7.8
405.4	0.1	406.8	0.1	409.8	0.1	411.7	0.0	413.1	0.0
13,797.3	1.8	14,032.4	1.8	14,266.0	1.9	14,573.6	1.7	14,868.8	1.7
1,710.3	0.2	1,694.5	0.2	1,342.1	0.2	1,098.2	0.1	1,651.1	0.2
71,765.5	9.2	71,553.1	9.0	61,313.0	8.3	77,186.9	9.3	87,176.6	9.7
5,057.1	0.7	5,085.0	0.6	4,733.7	0.6	5,122.3	0.6	6,828.8	0.8
776,262.9	100.0	799,308.3	100.0	739,734.6	100.0	833,189.2	100.0	895,715.5	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 (2015-2022)*

Tax type	2015		2016		2017	
	€ million	yoy change in %	€ million	yoy change in %	€ million	yoy change in %
Federation tax revenue						
Taxes accruing to the Federation	104,204.1	2.4	104,440.9	0.2	99,933.6	-4.3
+ Federation's share of						
Wages tax/assessed income tax	96,675.1	6.5	101,430.1	4.9	108,354.6	6.8
Non-assessed taxes on earnings/corporation tax	18,763.9	0.2	23,446.8	25.0	25,088.5	7.0
Final withholding tax on interest and capital gains	3,633.9	5.7	2,613.4	-28.1	3,226.6	23.5
Value added taxes ¹	109,693.6	1.0	107,328.6	-2.2	114,805.2	7.0
Trade tax apportionment	1,657.5	3.4	1,755.0	5.9	1,940.8	10.6
- EU VAT own resources	-4,201.3	4.7	-4,250.1	1.2	-2,362.2	-44.4
- EU GNI own resources	-21,577.8	-3.8	-19,910.5	-7.7	-14,257.6	-28.4
- Plastics own resources	-	-	-	-	-	-
- State subsidies for public transport	-7,408.2	1.5	-8,200.0	10.7	-8,347.6	1.8
- 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	-10,041.3	-6.0	-9,844.6	-2.0	-9,229.0	-6.3
- Consolidation assistance	-800.0	0.0	-800.0	0.0	-800.0	0.0
Federation tax revenue	281,607.7	4.0	289,017.8	2.6	309,361.2	7.0
Länder tax revenue						
Taxes accruing to the Länder	20,339.0	15.9	22,342.5	9.9	22,205.0	-0.6
+ Länder share of						
Wages tax/assessed income tax	96,675.1	6.5	101,430.1	4.9	108,354.6	6.8
Non-assessed taxes on earnings/corporation tax	18,763.9	0.2	23,446.8	25.0	25,088.5	7.0
Final withholding tax on interest and capital gains	3,633.9	5.7	2,613.4	-28.1	3,226.6	23.5
Value added taxes ²	95,537.0	5.6	104,928.1	9.8	105,531.8	0.6
Trade tax apportionment	2,342.8	3.4	2,481.8	5.9	2,744.0	10.6
+ State subsidies for public transport	7,408.2	1.5	8,200.0	10.7	8,347.6	1.8
+ Increased trade tax apportionment	3,406.3	4.1	3,594.2	5.5	3,895.3	8.4
+ 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	10,041.3	-6.0	9,844.6	-2.0	9,229.0	-6.3
+ Consolidation assistance	800.0	0.0	800.0	0.0	800.0	0.0
Länder tax revenue³	267,939.4	5.4	288,673.2	7.7	298,414.1	3.4
Local authority tax revenue						
Local authority taxes	14,644.0	4.9	15,216.3	3.9	15,622.7	2.7
+ Local authorities' share of						
Wages tax/assessed income tax/final withholding tax	35,111.7	6.5	36,511.6	4.0	39,122.8	7.2
Value added taxes ¹	4,689.9	15.7	4,833.0	3.1	6,017.9	24.5
+ Trade tax	45,737.4	4.5	50,097.0	9.5	52,872.0	5.5
- Trade tax apportionment paid to Federation and Länder	-4,000.4	3.4	-4,236.8	5.9	-4,684.8	10.6
- Increased trade tax apportionment	-3,406.3	4.1	-3,594.2	5.5	-3,895.3	8.4
Local authority tax revenue	92,776.3	5.9	98,826.9	6.5	105,055.3	6.3
EU own resources						
Customs duties	5,158.8	13.3	5,112.9	-0.9	5,062.6	-1.0
+ VAT own resources	4,201.3	4.7	4,250.1	1.2	2,362.2	-44.4
+ GNI own resources	21,577.8	-3.8	19,910.5	-7.7	14,257.6	-28.4
+ Plastics own resources	-	-	-	-	-	-
EU own resources	30,938.0	-0.2	29,273.5	-5.4	21,682.3	-25.9
Total tax revenue	673,261.5	4.6	705,791.4	4.8	734,512.9	4.1

* Data from previous years is available (in German) at: http://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Steuerschuetzungen_und_Steuereinnahmen/Steuereinnahmen/entwicklung-der-steuereinnahmen.html

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.

2018		2019		2020		2021		2022	
€ million	yoy change in %	€ million	yoy change in %	€ million	yoy change in %	€ million	yoy change in %	€ million	yoy change in %
108,586.3	8.7	109,548.5	0.9	105,631.6	-3.6	98,170.7	-7.1	96,651.9	-1.5
114,174.7	5.4	120,432.8	5.5	114,014.1	-5.3	123,568.5	8.4	129,461.6	4.8
28,300.7	12.8	27,749.4	-1.9	22,882.9	-17.5	34,758.9	51.9	39,468.1	13.5
3,033.1	-6.0	2,264.4	-25.3	2,975.9	31.4	4,412.8	48.3	2,885.9	-34.6
116,512.7	1.5	118,944.3	2.1	94,391.5	-20.6	113,125.5	19.8	132,812.4	17.4
2,058.3	6.1	1,947.2	-5.4	1,573.7	-19.2	2,051.3	30.3	2,629.3	28.2
-2,384.7	1.0	-2,519.8	5.7	-2,472.8	-1.9	-4,416.3	78.6	-4,837.6	9.5
-21,146.9	48.3	-23,316.6	10.3	-25,615.6	9.9	-28,683.3	12.0	-25,573.7	-10.8
-	-	-	-	-	-	-	-	1,377.0	-
-8,497.9	1.8	-8,650.8	1.8	-11,456.5	32.4	-9,458.2	-17.4	-14,444.1	52.7
-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
-8,485.8	-8.1	-7,555.4	-11.0	-8,751.3	15.8	-10,070.7	15.1	-10,675.5	6.0
-800.0	0.0	-800.0	0.0	-1,066.7	33.3	-800.0	-25.0	-800.0	0.0
322,358.7	4.2	329,052.2	2.1	283,114.8	-14.0	313,667.4	10.8	337,209.5	7.5
23,912.5	7.7	25,849.6	8.1	27,774.9	7.4	31,612.9	13.8	30,097.4	-4.8
114,174.7	5.4	120,432.8	5.5	114,014.1	-5.3	123,568.5	8.4	129,461.6	4.8
28,300.7	12.8	27,749.4	-1.9	22,882.9	-17.5	34,758.9	51.9	39,468.1	13.5
3,033.1	-6.0	2,264.4	-25.3	2,975.9	31.4	4,412.8	48.3	2,885.9	-34.6
110,841.3	5.0	116,056.0	4.7	116,036.9	0.0	128,514.9	10.8	143,952.3	12.0
2,910.0	6.1	2,752.9	-5.4	2,224.9	-19.2	2,900.1	30.3	3,717.2	28.2
8,497.9	1.8	8,650.8	1.8	11,456.5	32.4	9,458.2	-17.4	14,444.1	52.7
4,110.0	5.5	3,414.2	-16.9	155.6	-95.4	-0.2	-100.2	0.8	-446.9
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
8,485.8	-8.1	7,555.4	-11.0	8,751.3	15.8	10,070.7	15.1	10,675.5	6.0
800.0	0.0	800.0	0.0	1,066.7	33.3	800.0	-25.0	800.0	0.0
314,057.7	5.2	324,517.3	3.3	316,331.4	-2.5	355,088.5	12.3	384,494.8	8.3
15,913.0	1.9	16,133.7	1.4	16,018.0	-0.7	16,083.5	0.4	16,933.0	5.3
41,124.1	5.1	43,123.3	4.9	41,051.9	-4.8	44,815.9	9.2	46,479.4	3.7
7,446.5	23.7	8,255.2	10.9	9,055.6	9.7	9,159.8	1.2	8,085.4	-11.7
55,852.4	5.6	55,419.5	-0.8	45,295.0	-18.3	61,103.4	34.9	70,243.6	15.0
-4,968.3	6.1	-4,700.0	-5.4	-3,798.6	-19.2	-4,951.4	30.3	-6,346.5	28.2
-4,110.0	5.5	-3,414.2	-16.9	-155.6	-95.4	0.2	-100.2	-0.8	-446.9
111,257.8	5.9	114,817.4	3.2	107,466.2	-6.4	126,211.5	17.4	135,394.1	7.3
5,057.1	-0.1	5,085.0	0.6	4,733.7	-6.9	5,122.3	8.2	6,828.8	33.3
2,384.7	1.0	2,519.8	5.7	2,472.8	-1.9	4,416.3	78.6	4,837.6	9.5
21,146.9	48.3	23,316.6	10.3	25,615.6	9.9	28,683.3	12.0	25,573.7	-10.8
-	-	-	-	-	-	-	-	1,377.0	-
28,588.7	31.9	30,921.4	8.2	32,822.1	6.1	38,221.8	16.5	38,617.1	1.0
776,262.9	5.7	799,308.3	3.0	739,734.6	-7.5	833,189.2	12.6	895,715.5	7.5

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) (2015-2022)

Year	Total tax revenue	Federation's share of total tax revenue		Länder and local authority share of total tax revenue	
	€ bn	€ bn	%	€ bn	%
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
2019	799.3	329.1	41.2	439.3	55.0
2020	739.7	283.1	38.3	423.8	57.3
2021	833.2	313.7	37.6	481.3	57.8
2022	895.7	337.2	37.6	519.9	58.0

3.2.4 Share of VAT revenue taken by the Federation, Länder and local authorities (2015-2022)

VAT revenue					
Year	Total	Federation ¹		Länder ²	
	€bn	%		%	
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	
2019	243.3	48.9	47.7	3.4	
2020	219.5	43.0	52.9	4.1	
2021	250.8	45.1	51.2	3.7	
2022	284.9	46.6	50.5	2.8	

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 2012-2022

The following tables provide an overview of final budget figures for the Länder from 2012¹ to 2022, 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 financial 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 tables provide an overview of total Länder expenditure and are supplemented by overviews of the most important spending categories – human resources, investment and interest expenditure. These are followed by tables showing revenue and tax revenue at Länder level, and finally, by overviews of the budget balances and debt levels of the Länder.

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

¹ The data from 1991 to 2011 are available in previous editions of this report.

a) Total Länder* expenditure (core budgets and off-budget entities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	41,540	44,229	10,702	23,606	7,310	27,807	66,820	15,662	4,265	15,610	10,087	9,714	9,051	282,084	23,944	5,226	13,528	42,623	320,927
2013	43,377	47,257	10,604	24,068	7,224	28,126	66,061	15,987	4,100	16,862	10,093	10,014	9,113	288,513	23,586	5,303	12,732	41,557	326,237
2014	45,169	50,440	10,737	25,508	7,419	28,413	67,742	16,613	4,229	17,167	10,080	10,287	9,242	298,048	24,662	5,708	15,048	45,377	339,447
2015	46,947	52,351	11,308	26,457	7,637	30,119	71,071	17,277	4,234	17,386	10,637	11,332	9,433	311,043	25,958	5,773	16,132	47,808	354,809
2016	50,084	55,589	11,579	28,654	8,029	30,991	72,514	17,232	4,375	17,442	10,449	12,667	9,465	323,236	26,811	5,933	18,156	50,839	369,785
2017	51,316	57,527	11,947	29,770	7,625	32,054	77,156	17,839	4,614	18,458	10,788	13,507	9,476	335,634	27,222	6,067	19,084	52,353	382,886
2018	52,619	61,700	12,302	29,820	8,009	32,838	77,940	17,686	4,317	18,083	11,036	15,684	9,934	345,477	29,342	6,257	21,233	56,770	397,072
2019	53,808	69,361	14,217	31,128	8,781	34,305	79,686	18,301	4,940	19,837	11,433	13,904	10,336	363,885	31,041	6,471	20,467	57,879	416,815
2020	60,242	68,117	14,737	34,473	9,694	39,277	95,408	20,784	5,753	23,595	12,071	14,702	11,582	410,344	34,220	7,155	21,175	62,538	472,748
2021	61,997	72,382	15,555	36,626	10,053	41,620	96,762	21,881	6,037	22,428	12,672	16,102	12,529	426,526	40,204	7,990	24,699	72,875	499,374
2022	63,819	72,232	15,936	36,244	10,692	43,685	108,286	21,445	5,988	23,130	13,445	17,128	11,993	447,544	38,365	8,139	23,175	69,680	517,223

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	3,941	3,545	4,368	3,932	4,560	3,572	3,809	3,926	4,283	3,858	4,450	3,465	4,161	3,777	7,158	8,014	7,845	7,450	3,992
2013	4,093	3,766	4,333	3,995	4,524	3,611	3,765	4,008	4,134	4,172	4,488	3,566	4,212	3,857	6,949	8,101	7,306	7,176	4,048
2014	4,232	3,992	4,381	4,206	4,645	3,636	3,851	4,153	4,274	4,243	4,504	3,647	4,285	3,970	7,167	8,675	8,604	7,760	4,195
2015	4,356	4,108	4,588	4,326	4,772	3,832	4,019	4,296	4,280	4,287	4,767	3,989	4,377	4,118	7,448	8,699	9,113	8,077	4,356
2016	4,584	4,314	4,655	4,639	4,990	3,899	4,057	4,242	4,385	4,277	4,666	4,403	4,380	4,235	7,550	8,774	10,094	8,437	4,490
2017	4,670	4,433	4,783	4,779	4,734	4,026	4,312	4,383	4,635	4,527	4,838	4,679	4,400	4,383	7,578	8,933	10,480	8,594	4,632
2018	4,762	4,732	4,908	4,771	4,976	4,116	4,351	4,337	4,351	4,437	4,985	5,421	4,630	4,501	8,094	9,193	11,576	9,246	4,791
2019	4,853	5,296	5,650	4,960	5,457	4,293	4,444	4,475	4,998	4,871	5,196	4,795	4,836	4,732	8,498	9,471	11,104	9,367	5,017
2020	5,426	5,190	5,837	5,482	6,023	4,912	5,321	5,078	5,842	5,807	5,520	5,058	5,449	5,334	9,343	10,530	11,475	10,108	5,687
2021	5,580	5,502	6,143	5,831	6,241	5,193	5,404	5,335	6,140	5,545	5,833	5,524	5,931	5,544	10,972	11,834	13,349	11,774	6,007
2022	5,680	5,418	6,211	5,689	6,570	5,383	5,990	5,167	6,053	5,669	6,150	5,814	5,651	5,753	10,298	11,968	12,359	11,094	6,152

* Note: For all tables in this section: BW = Baden-Württemberg, BY = Bavaria, BB = Brandenburg, HE = Hesse, MV = Mecklenburg-Western Pomerania, NI = Lower Saxony, NW = North Rhine-Westphalia, RP = Rhineland-Palatinate, SL = Saarland, SN = Saxony, ST = Saxony-Anhalt, TH = Thuringia, BE = Berlin, HB = Bremen, HH = Hamburg.

1 Including a one-off effect in the amount of €2,355bn (€814 per capita) in connection with the sale of HSH Nordbank in 2018.

2 Including a one-off effect in the amount of €2,422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

3 In 2022: adjusted for payment transactions between the special Saarland structural transformation fund and the core budget.

b) Total Länder expenditure (core budgets only)

in € million																			
Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
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	265,097	21,892	4,675	11,753	38,104	299,382
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	38,907	308,768
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	39,774	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	42,009	332,709
2016	47,483	55,178	10,778	26,609	7,546	29,155	68,398	16,019	4,119	17,395	10,348	11,160	9,181	306,982	26,147	5,271	13,470	44,695	347,283
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	317,371	26,691	5,508	13,532	45,457	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	331,060	27,819	5,680	16,774	50,029	375,915
2019	52,048	64,853	13,380	28,724	8,571	32,490	76,903	17,211	4,487	19,436	11,398	13,598	10,027	346,251	29,048	5,876	15,511	50,140	391,442
2020	59,923	68,755	14,315	33,342	12,380	41,381	105,332	20,330	5,018	22,227	12,355	15,133	11,623	421,275	32,902	6,592	16,871	56,245	477,385
2021	61,019	72,121	14,760	34,634	10,551	41,327	101,281	20,687	5,160	21,514	14,916	15,728	11,789	424,652	36,019	7,408	19,701	62,904	487,554
2022	61,206	71,685	14,941	34,081	10,756	38,971	108,273	20,522	4,378	21,406	13,000	17,423	12,002	431,360	36,672	7,455	18,275	62,170	493,531

in € per capita																			
Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
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	6,660	3,724
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	6,718	3,832
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	6,801	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	7,098	4,084
2016	4,346	4,282	4,333	4,307	4,690	3,668	3,826	3,943	4,128	4,265	4,621	3,879	4,249	4,022	7,363	7,795	7,489	7,417	4,217
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	4,145	7,431	8,111	7,431	7,462	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	8,148	4,535
2019	4,694	4,952	5,318	4,577	5,327	4,066	4,289	4,209	4,540	4,772	5,180	4,689	4,692	4,503	7,952	8,601	8,415	8,115	4,712
2020	5,398	5,239	5,670	5,302	7,693	5,175	5,874	4,967	5,095	5,470	5,650	5,207	5,468	5,476	8,983	9,700	9,143	9,090	5,743
2021	5,492	5,482	5,829	5,514	6,550	5,156	5,656	5,044	5,248	5,319	6,866	5,396	5,580	5,519	9,830	10,971	10,648	10,163	5,865
2022	5,447	5,377	5,823	5,349	6,609	4,802	5,989	4,944	4,426	5,247	5,946	5,914	5,655	5,545	9,843	10,962	9,746	9,968	5,870

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3 In 2022: adjusted for payment transactions between the special Saarland structural transformation fund and the core budget.

c) Total Länder expenditure including local authorities (core budgets and off-budget entities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	57,039	66,309	15,976	38,409	10,374	42,773	110,428	22,591	6,141	23,438	14,653	15,359	12,213	411,014	21,892	4,675	11,753	38,104	478,680
2013	60,611	70,498	15,917	38,821	10,093	43,707	110,442	23,233	6,055	24,957	14,218	15,871	12,707	425,468	22,269	4,849	12,019	38,907	488,625
2014	63,619	74,531	16,401	40,468	10,553	45,184	114,404	24,322	6,300	26,499	14,694	16,665	12,729	441,916	22,965	5,096	11,900	39,774	512,149
2015	66,980	78,454	17,149	41,832	10,812	47,046	120,276	25,346	6,424	25,982	15,447	17,895	12,822	457,539	24,507	5,100	12,628	42,009	534,501
2016	70,693	81,996	17,568	44,825	11,506	49,291	124,474	25,865	6,576	26,038	15,505	19,745	13,132	477,607	26,147	5,271	13,470	44,695	558,077
2017	72,326	84,753	18,302	45,468	11,051	50,687	130,919	26,532	6,739	27,666	16,043	20,575	13,173	491,483	26,691	5,508	13,532	45,457	576,500
2018	73,651	91,405	18,982	47,587	11,691	53,202	133,842	26,874	6,520	27,730	16,461	23,160	13,826	513,697	27,819	5,680	16,774	50,029	601,367
2019	77,748	100,739	21,338	49,847	12,737	55,553	138,849	28,083	7,284	30,116	17,030	22,007	14,283	539,936	29,048	5,876	15,511	50,140	633,723
2020	85,800	104,238	21,297	54,357	13,263	59,057	154,112	29,933	8,151	33,546	17,817	22,358	15,400	611,208	32,902	6,592	16,871	56,245	682,110
2021	87,288	109,506	22,506	57,065	13,938	62,090	155,756	31,186	8,454	32,122	18,613	24,946	15,687	619,001	36,019	7,408	19,701	62,904	713,169
2022	92,465	110,260	23,569	57,764	14,907	65,787	171,099	31,811	8,584	33,691	19,807	26,263	16,248	636,666	36,672	7,455	18,275	62,170	746,031

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	5,411	5,315	6,520	6,398	6,472	5,494	6,295	5,663	6,167	5,793	6,465	5,478	5,615	5,504	6,544	7,169	6,816	6,660	5,954
2013	5,719	5,618	6,504	6,443	6,320	5,611	6,294	5,825	6,105	6,175	6,322	5,652	5,873	5,689	6,561	7,408	6,897	6,718	6,063
2014	5,961	5,898	6,691	6,673	6,607	5,783	6,503	6,079	6,367	6,550	6,566	5,908	5,902	5,886	6,674	7,745	6,804	6,801	6,329
2015	6,215	6,156	6,958	6,840	6,755	5,985	6,802	6,303	6,493	6,406	6,924	6,299	5,950	6,057	7,032	7,685	7,134	7,098	6,562
2016	6,471	6,364	7,062	7,256	7,151	6,201	6,963	6,367	6,591	6,384	6,923	6,863	6,077	6,258	7,363	7,795	7,489	7,417	6,777
2017	6,581	6,531	7,327	7,299	6,861	6,366	7,316	6,519	6,769	6,785	7,195	7,127	6,117	6,418	7,431	8,111	7,431	7,462	6,974
2018	6,665	7,010	7,573	7,613	7,263	6,668	7,471	6,590	6,572	6,805	7,435	8,005	6,444	6,693	7,674	8,346	9,145	8,148	7,255
2019	7,012	7,692	8,480	7,943	7,915	6,952	7,744	6,867	7,371	7,395	7,740	7,589	6,683	7,022	7,952	8,601	8,415	8,115	7,629
2020	7,728	7,943	8,435	8,644	8,241	7,386	8,594	7,314	8,276	8,256	8,148	7,693	7,246	7,944	8,983	9,700	9,143	9,090	8,206
2021	7,856	8,324	8,888	9,085	8,652	7,746	8,699	7,604	8,597	7,941	8,567	8,558	7,425	8,045	9,830	10,971	10,648	10,163	8,579
2022	8,229	8,271	9,186	9,066	9,160	8,107	9,465	7,664	8,678	8,257	9,060	8,915	7,656	8,183	9,843	10,962	9,746	9,898	8,873

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

2 Including a one-off effect in the amount of €2.422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

3 In 2022: adjusted for payment transactions between the special Saarland structural transformation fund and the core budget.

in € million

in € per capita

In 2022: adjusted for payment transactions between the special Saarland structural transformation fund and the core budget.

e) Total Länder human resources expenditure (core budgets and off-budget entities)

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
2012	15,903	18,038	2,861	9,552	2,098	11,596	25,001	6,193	1,658	4,909	2,831	3,861	2,785	107,286	8,219	1,935	4,725	14,879	122,164
2013	16,229	18,981	2,911	9,923	2,139	12,030	25,619	6,274	1,697	5,062	2,843	3,867	2,842	110,415	8,445	1,955	4,570	14,970	125,385
2014	16,823	19,801	3,031	10,388	2,187	12,430	26,620	6,470	1,749	5,296	2,931	4,099	2,949	114,773	8,858	1,951	5,272	16,080	130,853
2015	17,620	20,352	3,211	10,524	2,323	12,871	27,238	6,623	1,800	5,402	3,005	4,328	2,992	118,289	9,331	1,969	5,718	17,018	135,306
2016	18,111	21,060	3,289	10,717	2,360	13,212	28,161	6,837	1,848	5,662	3,077	4,468	3,071	121,874	9,622	2,020	5,919	17,562	139,436
2017	18,850	21,958	3,503	11,042	2,399	13,815	29,288	7,083	1,895	5,783	3,091	4,700	3,171	126,579	10,071	2,134	6,217	18,423	145,002
2018	19,623	22,704	3,685	11,614	2,483	14,312	30,594	7,303	1,951	6,174	3,204	4,908	3,242	131,796	10,804	2,214	6,440	19,457	151,253
2019	20,752	23,784	3,852	12,154	2,569	14,962	31,992	7,747	2,018	6,390	3,302	5,127	3,397	138,044	11,400	2,416	6,810	20,626	158,670
2020	21,446	24,855	4,052	12,743	2,675	15,600	33,649	8,154	2,095	6,663	3,427	5,330	3,540	144,229	12,140	2,540	7,091	21,771	165,999
2021	21,894	25,669	4,179	13,268	2,746	16,049	34,275	8,411	2,149	6,879	3,633	5,511	3,731	148,394	12,873	2,636	7,358	22,867	171,261
2022	22,594	26,660	4,384	13,758	2,836	16,719	36,071	8,644	2,210	7,144	3,632	5,738	3,849	154,240	13,327	2,737	7,700	23,764	178,004

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
2012	1,509	1,446	1,168	1,591	1,309	1,490	1,425	1,552	1,665	1,213	1,249	1,377	1,281	1,437	2,457	2,967	2,740	2,600	1,519
2013	1,531	1,513	1,189	1,647	1,340	1,544	1,460	1,573	1,711	1,252	1,264	1,377	1,313	1,476	2,488	2,986	2,623	2,585	1,556
2014	1,576	1,567	1,237	1,713	1,369	1,591	1,513	1,617	1,768	1,309	1,309	1,453	1,368	1,529	2,574	2,964	3,014	2,750	1,617
2015	1,635	1,597	1,303	1,721	1,451	1,637	1,540	1,647	1,820	1,332	1,347	1,523	1,388	1,566	2,677	2,967	3,230	2,875	1,661
2016	1,658	1,634	1,322	1,735	1,467	1,662	1,575	1,683	1,852	1,388	1,374	1,553	1,421	1,597	2,710	2,988	3,291	2,914	1,693
2017	1,715	1,692	1,402	1,773	1,489	1,735	1,637	1,740	1,904	1,418	1,386	1,628	1,473	1,653	2,804	3,143	3,414	3,024	1,754
2018	1,776	1,741	1,470	1,858	1,542	1,794	1,708	1,791	1,966	1,515	1,447	1,696	1,511	1,717	2,980	3,252	3,511	3,169	1,825
2019	1,872	1,816	1,531	1,937	1,597	1,872	1,784	1,894	2,042	1,569	1,500	1,768	1,589	1,795	3,121	3,537	3,695	3,338	1,910
2020	1,932	1,894	1,605	2,026	1,662	1,951	1,876	1,992	2,127	1,640	1,567	1,834	1,665	1,875	3,315	3,738	3,843	3,519	1,997
2021	1,971	1,951	1,650	2,112	1,705	2,002	1,914	2,051	2,185	1,701	1,672	1,891	1,766	1,929	3,513	3,904	3,977	3,694	2,060
2022	2,011	2,000	1,709	2,159	1,743	2,060	1,995	2,083	2,234	1,751	1,661	1,948	1,813	1,983	3,577	4,025	4,106	3,784	2,117

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
2012	38.3	40.8	26.7	40.5	28.7	41.7	37.4	39.5	38.9	31.4	28.1	39.7	30.8	38.0	34.3	37.0	34.9	34.9	38.1
2013	37.4	40.2	27.4	41.2	29.6	42.8	38.8	39.2	41.4	30.0	28.2	38.6	31.2	38.3	35.8	36.9	35.9	36.0	38.4
2014	37.2	39.3	28.2	40.7	29.5	43.7	39.3	38.9	41.4	30.9	29.1	39.8	31.9	38.5	35.9	34.2	35.0	35.4	38.5
2015	37.5	38.9	28.4	39.8	30.4	42.7	38.3	38.3	42.5	31.1	28.3	38.2	31.7	38.0	35.9	34.1	35.4	35.6	38.7
2016	36.2	37.9	28.4	37.4	29.4	42.6	38.8	39.7	42.2	32.5	29.5	35.3	32.4	37.7	35.9	34.1	32.6	34.5	37.7
2017	36.7	38.2	29.3	37.1	31.5	43.1	38.0	39.7	41.1	31.3	28.7	34.8	33.5	37.7	37.0	35.2	32.6	35.2	37.9
2018	37.3	36.8	30.0	38.9	31.0	43.6	39.3	41.3	45.2	34.1	29.0	31.3	32.6	38.1	36.8	35.4	30.3	34.3	38.1
2019	38.6	34.3	27.1	39.0	29.3	43.6	40.1	42.3	40.8	32.2	28.9	36.9	32.9	37.9	36.7	37.3	33.3	35.6	38.1
2020	35.6	36.5	27.5	37.0	27.6	39.7	35.3	39.2	36.4	28.2	28.4	36.3	30.6	35.1	35.5	35.5	33.5	34.8	35.1
2021	35.3	35.5	26.9	36.2	27.3	38.6	35.4	38.4	35.6	30.7	28.7	34.2	29.8	34.8	32.0	33.0	29.8	31.4	34.3
2022	35.4	36.9	27.5	38.0	26.5	38.3	33.3	40.3	22.9	30.9	27.0	33.5	32.1	34.5	34.7	33.6	33.2	34.1	34.4

f) Total Länder human resources expenditure including local authorities (core budgets and off-budget entities)

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
2012	23,717	26,098	4,800	14,224	3,097	16,394	38,162	8,734	2,313	7,992	4,618	5,528	3,691	143,537	6,759	1,424	3,662	11,845	174,829
2013	24,454	27,473	4,915	14,715	3,162	17,077	39,141	8,944	2,371	8,282	4,546	5,574	3,747	148,423	6,938	1,440	3,778	12,156	179,975
2014	25,540	29,055	5,129	15,441	3,273	17,859	40,754	9,313	2,458	8,881	4,825	5,959	3,887	154,227	7,207	1,498	3,861	12,566	189,089
2015	26,795	30,105	5,396	15,748	3,490	18,484	42,128	9,616	2,553	8,702	5,010	6,268	3,949	158,167	7,487	1,537	4,113	13,137	195,946
2016	27,733	31,197	5,535	16,152	3,564	19,042	43,482	9,981	2,636	9,081	5,090	6,506	4,065	163,947	7,807	1,589	4,246	13,642	202,276
2017	28,882	32,574	5,845	16,695	3,635	20,063	45,367	10,356	2,716	9,295	5,173	6,816	4,162	170,574	8,221	1,657	4,434	14,311	210,668
2018	30,190	33,963	6,143	17,587	3,749	20,891	47,499	10,723	2,810	9,966	5,344	7,168	4,242	176,758	8,854	1,726	4,502	15,082	220,458
2019	31,981	35,708	6,455	18,436	3,915	21,978	49,737	11,343	2,915	10,263	5,519	7,505	4,404	185,454	9,310	1,830	4,724	15,863	231,605
2020	33,121	37,521	6,786	19,315	4,011	22,900	52,240	11,903	3,037	10,663	5,760	7,842	4,592	194,108	9,859	1,929	4,942	16,729	242,302
2021	34,109	38,793	7,038	20,156	4,141	23,694	53,696	12,447	3,116	11,015	6,024	8,152	4,809	200,449	10,505	1,999	5,137	17,642	250,966
2022	36,955	40,396	7,454	21,118	4,360	24,904	56,756	12,830	3,231	11,553	6,153	8,544	5,005	208,805	10,941	2,077	5,387	18,404	263,992

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
2012	2,250	2,092	1,959	2,369	1,932	2,106	2,175	2,189	2,323	1,975	2,038	1,972	1,697	1,922	2,021	2,184	2,124	2,070	2,175
2013	2,307	2,189	2,008	2,442	1,980	2,192	2,231	2,242	2,390	2,049	2,022	1,985	1,732	1,984	2,044	2,199	2,168	2,099	2,233
2014	2,393	2,299	2,093	2,546	2,049	2,286	2,317	2,328	2,484	2,195	2,156	2,112	1,802	2,054	2,094	2,277	2,207	2,149	2,337
2015	2,486	2,362	2,189	2,575	2,180	2,351	2,382	2,391	2,581	2,145	2,246	2,206	1,833	2,094	2,148	2,316	2,324	2,220	2,405
2016	2,538	2,421	2,225	2,615	2,216	2,396	2,457	2,462	2,642	2,226	2,273	2,261	1,881	2,148	2,199	2,349	2,361	2,264	2,456
2017	2,628	2,510	2,340	2,680	2,257	2,520	2,535	2,544	2,728	2,280	2,320	2,361	1,933	2,228	2,289	2,440	2,435	2,349	2,548
2018	2,732	2,605	2,451	2,814	2,329	2,618	2,651	2,630	2,832	2,445	2,414	2,478	1,977	2,303	2,443	2,536	2,455	2,457	2,660
2019	2,884	2,726	2,565	2,938	2,433	2,750	2,774	2,774	2,950	2,520	2,508	2,588	2,061	2,412	2,549	2,679	2,563	2,567	2,788
2020	2,983	2,859	2,688	3,071	2,492	2,864	2,913	2,908	3,083	2,624	2,634	2,698	2,160	2,523	2,692	2,838	2,678	2,704	2,915
2021	3,070	2,949	2,779	3,209	2,571	2,956	2,999	3,035	3,169	2,723	2,773	2,797	2,276	2,605	2,867	2,961	2,776	2,850	3,019
2022	3,289	3,030	2,905	3,314	2,679	3,069	3,140	3,091	3,266	2,832	2,815	2,900	2,358	2,684	2,937	3,054	2,873	2,930	3,140

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
2012	41.6	39.4	30.0	37.0	29.9	38.3	34.6	38.7	37.7	34.1	31.5	36.0	30.2	34.9	30.9	30.5	31.2	31.1	36.5
2013	40.3	39.0	30.9	37.9	31.3	39.1	35.4	38.5	39.2	33.2	32.0	35.1	29.5	34.9	31.2	29.7	31.4	31.2	36.8
2014	40.1	39.0	31.3	38.2	31.0	39.5	35.6	38.3	39.0	33.5	32.8	35.8	30.5	34.9	31.4	29.4	32.4	31.6	36.9
2015	40.0	38.4	31.5	37.6	32.3	39.3	35.0	37.9	39.7	33.5	32.4	35.0	30.8	34.6	30.6	30.1	32.6	31.3	36.7
2016	39.2	38.0	31.5	36.0	31.0	38.6	34.9	38.6	40.1	34.9	32.8	32.9	31.0	34.3	29.9	30.1	31.5	30.5	36.2
2017	39.9	38.4	31.9	36.7	32.9	39.6	34.7	39.0	40.3	33.6	32.2	33.1	31.6	34.7	30.8	30.1	32.8	31.5	36.5
2018	41.0	37.0	32.4	37.0	32.1	39.3	35.5	39.9	43.1	35.9	32.5	30.9	30.7	34.4	31.8	30.4	26.8	30.1	36.7
2019	41.1	35.4	30.3	37.0	30.7	39.6	35.8	40.4	40.0	34.1	32.4	34.1	30.8	34.3	32.0	31.1	30.5	31.6	36.5
2020	38.6	36.0	31.9	35.5	30.2	38.8	33.9	39.8	37.3	31.8	32.3	35.1	29.8	31.8	30.0	29.3	29.3	29.7	35.5
2021	39.1	35.4	31.3	35.3	29.7	38.2	34.5	39.9	36.9	34.3	32.4	32.7	30.7	32.4	29.2	27.0	26.1	28.0	35.2
2022	40.0	36.6	31.6	36.6	29.2	37.9	33.2	40.3	26.4	34.3	31.1	32.5	30.8	32.8	29.8	27.9	29.5	29.6	35.4

g) Länder investment expenditure (core budgets and off-budget entities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	3,892	5,192	1,515	2,625	1,198	2,321	8,040	2,037	580	3,084	1,366	897	1,203	33,940	2,461	571	1,409	4,442	38,381
2013	4,605	5,668	1,497	2,401	1,064	1,811	8,296	1,737	336	3,467	1,346	938	1,304	34,470	1,528	592	1,194	3,314	37,784
2014	5,460	5,637	1,489	2,512	1,132	1,955	8,280	1,766	580	3,344	1,243	746	1,215	35,360	1,777	767	1,788	4,332	39,692
2015	5,819	5,832	1,600	2,349	1,085	1,978	8,725	1,833	283	3,285	1,363	954	1,308	36,412	2,108	632	1,421	4,161	40,573
2016	5,857	5,895	1,470	2,450	1,355	1,656	6,931	1,319	196	2,855	1,071	1,713	1,155	33,923	2,115	514	1,155	5,401	39,324
2017	6,360	6,340	1,425	2,446	1,242	1,808	7,826	1,311	431	3,325	1,191	1,677	1,122	36,504	1,870	688	3,218	5,775	42,280
2018	4,734	6,966	1,391	2,670	1,594	1,870	7,365	1,086	64	3,155	1,246	4,112	1,424	37,676	2,621	588	4,983	8,192	45,868
2019	5,091	11,009	2,587	3,101	2,123	2,004	8,399	1,261	274	3,134	1,569	1,213	1,575	43,341	3,697	509	2,982	7,188	50,529
2020	6,208	9,086	1,671	3,429	1,505	2,579	10,610	1,675	607	4,608	1,476	803	1,672	45,926	2,855	685	1,789	5,328	51,255
2021	5,509	8,998	2,103	3,231	1,455	3,072	9,207	1,392	574	3,306	1,433	1,585	1,793	43,657	5,559	737	3,298	9,594	53,251
2022	6,489	10,516	2,091	3,426	1,861	3,196	15,531	1,278	464	3,299	1,777	1,929	1,626	57,136	3,581	866	2,347	6,794	63,930

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	369	415	618	437	747	298	458	511	583	762	603	320	553	454	736	876	817	776	477
2013	434	452	612	399	666	233	473	436	339	858	598	334	603	461	450	905	685	572	469
2014	512	446	608	414	709	250	471	441	586	827	556	264	564	471	516	1,166	1,022	741	490
2015	540	458	649	384	678	252	493	456	286	810	611	336	607	482	605	953	803	703	498
2016	536	457	591	397	842	208	388	325	196	700	478	595	535	444	596	760	1,541	896	478
2017	579	489	570	393	771	227	437	322	433	815	534	581	521	444	520	1,013	1,767	948	511
2018	428	534	555	427	990	234	411	266	64	774	563	1,421	664	491	723	864	2,717	1,334	553
2019	459	841	1,028	494	1,320	251	468	308	277	770	713	418	737	564	1,012	745	1,618	1,163	608
2020	559	692	662	545	935	323	592	409	616	1,134	675	276	787	597	779	1,007	969	861	617
2021	496	684	831	514	903	383	514	340	583	817	659	544	849	567	1,517	1,091	1,783	1,550	641
2022	578	789	815	538	1,143	394	859	308	469	808	813	655	766	734	961	1,274	1,251	1,082	760

Investment ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	9.4	11.7	14.2	11.1	16.4	8.3	12.0	13.0	13.6	19.8	13.5	9.2	13.3	12.0	10.3	10.9	10.4	10.4	12.0
2013	10.6	12.0	14.1	10.0	14.7	6.4	12.6	10.9	8.2	20.6	13.3	9.4	14.3	11.9	6.5	11.2	9.4	8.0	11.6
2014	12.1	11.2	13.9	9.8	15.3	6.9	12.2	10.6	13.7	19.5	12.3	7.3	13.2	11.9	7.2	13.4	11.9	9.5	11.7
2015	12.4	11.1	14.1	8.9	14.2	6.6	12.3	10.6	6.7	18.9	12.8	8.4	13.9	11.7	8.1	11.0	8.8	8.7	11.4
2016	11.7	10.6	12.7	8.5	16.9	5.3	9.6	7.7	4.5	16.4	10.2	13.5	12.2	10.5	7.9	8.7	15.3	10.6	10.6
2017	12.4	11.0	11.9	8.2	16.3	5.6	10.1	7.3	9.3	18.0	11.0	12.4	11.8	10.9	6.9	11.3	16.9	11.0	11.0
2018	9.0	11.3	11.3	9.0	19.9	5.7	9.4	6.1	1.5	17.4	11.3	26.2	14.3	10.9	8.9	9.4	23.5	14.4	11.6
2019	9.5	15.9	18.2	10.0	24.2	5.8	10.5	6.9	5.5	15.8	13.7	8.7	15.2	11.2	11.9	7.9	14.6	12.4	12.1
2020	10.3	13.3	11.3	9.9	15.5	6.6	11.1	8.1	10.5	19.5	12.2	5.5	14.4	11.2	8.3	9.6	8.4	8.5	10.8
2021	8.9	12.4	13.5	8.8	14.5	7.4	9.5	6.4	9.5	14.7	11.3	9.8	14.3	10.2	13.8	9.2	13.4	13.2	10.7
2022	10.2	14.6	13.1	9.5	17.4	7.3	14.3	6.0	7.8	14.3	13.2	11.3	13.6	12.8	9.3	10.6	10.1	9.8	12.4

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

2 Including a one-off effect in the amount of €2.422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

3 In 2022: adjusted for payment transactions between the special Saarland structural transformation fund and the core budget.

h) Länder investment expenditure including local authorities (core budgets and off-budget entities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	7,358	10,364	1,987	4,794	1,139	4,310	10,114	2,897	777	3,858	1,587	1,524	1,546	45,187	1,377	502	933	2,798	56,724
2013	9,140	11,402	1,852	4,104	1,048	3,944	10,513	2,604	505	4,105	1,491	1,641	1,585	46,203	1,265	573	871	2,699	57,286
2014	10,056	11,649	1,913	4,220	1,247	4,477	10,855	2,663	845	4,448	1,457	1,541	1,433	47,967	1,380	721	856	2,952	61,186
2015	10,725	12,450	2,013	4,015	1,158	4,275	11,942	2,648	497	4,390	1,429	1,752	1,399	49,010	2,372	523	801	3,695	62,962
2016	11,394	12,141	1,924	4,228	1,678	4,265	10,589	2,149	346	3,996	1,251	2,659	1,411	50,355	2,866	457	905	4,227	63,541
2017	11,834	12,904	2,019	4,326	1,571	4,246	11,052	2,248	608	4,398	1,401	2,588	1,349	50,808	2,794	584	742	4,119	66,411
2018	10,513	14,450	2,048	4,721	2,121	4,731	11,272	2,157	234	4,292	1,555	5,132	1,685	59,381	2,639	647	3,590	6,875	73,168
2019	11,803	19,499	3,410	5,607	2,694	5,243	13,841	2,526	517	4,696	1,934	2,496	1,786	66,079	3,005	606	1,640	5,251	83,484
2020	14,650	17,968	2,467	6,271	1,895	6,266	17,685	3,017	803	5,971	1,936	2,311	1,973	74,068	2,218	672	1,200	4,089	88,732
2021	12,746	17,749	3,008	5,949	1,920	6,791	15,283	2,783	802	4,840	1,981	3,062	2,029	71,148	2,914	817	2,069	5,796	88,787
2022	14,714	18,783	3,157	6,557	2,270	7,568	22,593	2,970	775	5,088	2,462	3,546	2,042	82,159	3,632	801	1,567	5,997	103,125

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	698	831	811	799	710	554	577	726	780	954	700	544	711	605	412	769	541	489	706
2013	862	909	757	681	656	506	599	653	509	1,016	663	584	732	618	373	875	500	466	711
2014	942	922	780	696	780	573	617	666	854	1,100	651	546	665	639	401	1,095	489	505	756
2015	995	977	817	656	723	544	675	659	502	1,082	640	617	649	649	681	788	452	624	773
2016	1,043	942	773	684	1,043	537	592	529	347	980	559	924	653	660	807	675	503	701	772
2017	1,077	994	808	694	975	533	618	552	610	1,079	628	896	627	664	778	860	407	676	803
2018	951	1,108	817	755	1,318	593	629	529	236	1,053	703	1,774	785	774	728	950	1,957	1,120	883
2019	1,064	1,489	1,355	893	1,674	656	772	618	524	1,153	879	861	836	859	823	887	890	850	1,005
2020	1,320	1,369	977	997	1,178	784	986	737	815	1,469	885	795	928	963	606	989	650	661	1,067
2021	1,147	1,349	1,188	947	1,192	847	854	678	815	1,197	912	1,050	960	925	795	1,210	1,118	936	1,068
2022	1,310	1,409	1,230	1,029	1,395	933	1,250	715	784	1,247	1,126	1,204	962	1,056	975	1,178	835	955	1,227

Investment ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL ³	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	12.9	15.6	12.4	12.5	11.0	10.1	9.2	12.8	12.6	16.5	10.8	9.9	12.7	11.0	6.3	10.7	7.9	7.3	11.9
2013	15.1	16.2	11.6	10.6	10.4	9.0	9.5	11.2	8.3	16.5	10.5	10.3	12.5	10.9	5.7	11.8	7.2	6.9	11.7
2014	15.8	15.6	11.7	10.4	11.8	9.9	9.5	11.0	13.4	16.8	9.9	9.2	11.3	10.9	6.0	14.1	7.2	7.4	11.9
2015	16.0	15.9	11.7	9.6	10.7	9.1	9.9	10.4	7.7	16.9	9.2	9.8	10.9	10.7	9.7	10.3	6.3	8.8	11.8
2016	16.1	14.8	11.0	9.4	14.6	8.7	8.5	8.3	5.3	15.3	8.1	13.5	10.7	10.5	11.0	8.7	6.7	9.5	11.4
2017	16.4	15.2	11.0	9.5	14.2	8.4	8.4	8.5	9.0	15.9	8.7	12.6	10.2	10.3	10.5	10.6	5.5	9.1	11.5
2018	14.3	15.8	10.8	9.9	18.1	8.9	8.4	8.0	3.6	15.5	9.4	22.2	12.2	11.6	9.5	11.4	21.4	13.7	12.2
2019	15.2	19.4	16.0	11.2	21.2	9.4	10.0	9.0	7.1	15.6	11.4	11.3	12.5	12.2	10.3	10.3	10.6	10.5	13.2
2020	17.1	17.2	11.6	11.5	14.3	10.6	11.5	10.1	9.8	17.8	10.9	10.3	12.8	12.1	6.7	10.2	7.1	7.3	13.0
2021	14.6	16.2	13.4	10.4	13.8	10.9	9.8	8.9	9.5	15.1	10.6	12.3	12.9	11.5	8.1	11.0	10.5	9.2	12.4
2022	15.9	17.0	13.4	11.4	15.2	11.5	13.2	9.3	11.6	15.1	12.4	13.5	12.6	12.9	9.9	10.7	8.6	9.6	13.8

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

2 Including a one-off effect in the amount of €2.422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

3 In 2022: adjusted for payment transactions between the special Saarland structural transformation fund and the core budget.

i) Länder interest expenditure (core budgets and off-budget entities)

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
2012	2,404	1,036	656	1,398	383	1,886	5,983	1,025	510	312	714	917	633	17,855	2,095	625	888	3,608	21,463
2013	2,438	949	538	1,268	357	1,977	4,905	1,037	482	310	633	870	591	16,355	1,919	643	837	3,398	19,753
2014	2,277	886	499	1,192	330	1,540	4,349	1,001	475	263	594	782	566	14,752	1,760	611	934	3,304	18,057
2015	1,784	830	431	1,175	295	1,491	3,949	892	435	218	552	715	513	13,282	1,626	662	886	3,174	16,456
2016	1,699	748	379	1,020	259	1,354	3,330	890	399	191	510	624	446	11,849	1,387	628	744	2,759	14,608
2017	1,583	718	328	1,002	219	1,225	3,251	818	383	178	455	540	397	11,095	1,308	632	800	2,741	13,836
2018	1,556	594	306	963	219	1,138	3,061	648	367	159	367	486	341	10,206	1,232	632	618	2,481	12,687
2019	1,331	532	299	940	202	1,049	2,660	519	323	124	349	444	320	9,093	1,146	645	704	2,495	11,589
2020	1,279	480	222	927	197	656	1,852	413	289	38	327	343	294	7,316	984	613	657	2,254	9,569
2021	1,708	402	272	898	166	623	1,928	367	250	74	332	350	280	7,649	1,102	604	631	2,337	9,986
2022	1,330	375	227	804	162	854	1,808	401	249	51	274	367	251	7,154	992	592	540	2,123	9,277

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
2012	228	83	268	233	239	242	341	257	512	77	315	327	291	239	626	958	515	631	267
2013	230	76	220	210	224	254	280	260	486	77	281	310	273	219	565	982	480	587	245
2014	213	70	204	197	206	197	247	250	480	65	266	277	262	196	511	929	534	565	223
2015	166	65	175	192	184	190	223	222	439	54	248	252	238	176	466	998	501	536	202
2016	156	58	152	165	161	170	186	219	400	47	228	217	206	155	391	928	414	458	177
2017	144	55	131	161	136	154	182	201	385	44	204	187	184	145	364	931	440	450	167
2018	141	46	122	154	136	143	171	159	370	39	166	168	159	133	340	928	337	404	153
2019	120	41	119	150	126	131	148	127	327	30	159	153	150	118	314	945	382	404	139
2020	115	37	88	147	122	82	103	101	293	9	149	118	138	95	269	903	356	364	115
2021	154	31	107	143	103	78	108	89	254	18	153	120	132	99	301	895	341	378	120
2022	118	28	88	126	100	105	100	97	252	13	125	125	118	92	266	870	288	338	110

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
2012	5.8	2.3	6.1	5.9	5.2	6.8	9.0	6.5	12.0	2.0	7.1	9.4	7.0	6.3	8.7	11.9	6.6	8.5	6.7
2013	5.6	2.0	5.1	5.3	4.9	7.0	7.4	6.5	11.8	1.8	6.3	8.7	6.5	5.7	8.1	12.1	6.6	8.2	6.1
2014	5.0	1.8	4.6	4.7	4.4	5.4	6.4	6.0	11.2	1.5	5.9	7.6	6.1	4.9	7.1	10.7	6.2	7.3	5.3
2015	3.8	1.6	3.8	4.4	3.9	5.0	5.6	5.2	10.3	1.3	5.2	6.3	5.4	4.3	6.3	11.5	5.5	6.6	4.6
2016	3.4	1.3	3.3	3.6	3.2	4.4	4.6	5.2	9.1	1.1	4.9	4.9	4.7	3.7	5.2	10.6	4.1	5.4	4.0
2017	3.1	1.2	2.7	3.4	2.9	3.8	4.2	4.6	8.3	1.0	4.2	4.0	4.2	3.3	4.8	10.4	4.2	5.2	3.6
2018	3.0	1.0	2.5	3.2	2.7	3.5	3.9	3.7	8.5	0.9	3.3	3.1	3.4	3.0	4.2	10.1	2.9	4.4	3.2
2019	2.5	0.8	2.1	3.0	2.3	3.1	3.3	2.8	6.5	0.6	3.1	3.2	3.1	2.5	3.7	10.0	3.4	4.3	2.8
2020	2.1	0.7	1.5	2.7	2.0	1.7	1.9	2.0	5.0	0.2	2.7	2.3	2.5	1.8	2.9	8.6	3.1	3.6	2.0
2021	2.8	0.6	1.7	2.5	1.7	1.5	2.0	1.7	4.1	0.3	2.6	2.2	2.2	1.8	2.7	7.6	2.6	3.2	2.0
2022	2.1	0.5	1.4	2.2	1.5	2.0	1.7	1.9	2.6	0.2	2.0	2.1	2.1	1.6	2.6	7.3	2.3	3.0	1.8

j) Länder interest expenditure including local authorities (core budgets and off-budget entities)

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
2012	2,670	1,526	714	1,944	438	2,293	7,486	1,297	589	426	820	1,039	701	18,836	2,093	610	788	3,490	25,564
2013	2,691	1,444	590	1,796	411	2,349	6,234	1,300	572	424	725	996	653	17,790	1,917	629	764	3,310	23,596
2014	2,530	1,324	547	1,733	380	1,900	5,551	1,265	557	370	674	902	623	16,369	1,756	561	699	3,016	21,695
2015	2,076	1,317	476	1,734	342	1,896	5,183	1,152	526	342	620	835	565	15,243	1,605	602	598	2,806	20,273
2016	1,957	1,117	415	1,526	301	1,732	4,566	1,124	484	271	566	738	486	13,731	1,383	571	553	2,507	18,068
2017	1,818	1,054	358	1,452	253	1,580	4,334	1,033	458	245	502	648	428	12,668	1,305	588	499	2,392	16,925
2018	1,761	899	334	1,396	249	1,429	4,033	852	435	217	406	588	369	11,596	1,228	585	449	2,262	15,481
2019	1,522	805	323	1,349	230	1,320	3,568	727	387	173	381	538	344	10,329	1,142	600	447	2,189	14,187
2020	1,455	727	243	1,283	219	895	2,656	603	348	71	353	430	314	8,534	980	603	401	1,983	11,880
2021	1,882	610	291	1,230	184	848	2,662	546	305	101	355	435	296	8,765	1,085	595	377	2,057	12,112
2022	1,493	587	242	1,111	182	1,080	2,499	567	300	79	298	443	265	8,144	965	567	367	1,899	11,298

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
2012	253	122	291	324	273	295	427	325	591	105	362	371	322	252	626	935	457	610	318
2013	254	115	241	298	257	302	355	326	576	105	322	355	302	238	565	960	438	572	293
2014	237	105	223	286	238	243	316	316	563	91	301	320	289	218	510	853	400	516	268
2015	193	103	193	284	214	241	293	286	532	84	278	294	262	202	461	907	338	474	249
2016	179	87	167	247	187	218	255	277	485	67	253	256	225	180	390	844	307	416	219
2017	165	81	143	233	157	198	242	254	460	60	225	224	199	165	363	866	274	393	205
2018	159	69	133	223	154	179	225	209	438	53	183	203	172	151	339	859	245	368	187
2019	137	61	128	215	143	165	199	178	392	43	173	186	161	134	313	878	243	354	171
2020	131	55	96	204	136	112	148	147	353	18	161	148	148	111	267	887	217	320	143
2021	169	46	115	196	114	106	149	133	310	25	164	149	140	114	296	882	204	332	146
2022	133	44	94	174	112	133	138	137	304	19	136	151	125	105	259	834	196	302	134

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
2012	4.7	2.3	4.5	5.1	4.2	5.4	6.8	5.7	9.6	1.8	5.6	6.8	5.7	4.6	9.6	13.0	6.7	9.2	5.3
2013	4.4	2.0	3.7	4.6	4.1	5.4	5.6	5.6	9.4	1.7	5.1	6.3	5.1	4.2	8.6	13.0	6.4	8.5	4.8
2014	4.0	1.8	3.3	4.3	3.6	4.2	4.9	5.2	8.8	1.4	4.6	5.4	4.9	3.7	7.6	11.0	5.9	7.6	4.2
2015	3.1	1.7	2.8	4.1	3.2	4.0	4.3	4.5	8.2	1.3	4.0	4.7	4.4	3.3	6.5	11.8	4.7	6.7	3.8
2016	2.8	1.4	2.4	3.4	2.6	3.5	3.7	4.3	7.4	1.0	3.7	3.7	3.7	2.9	5.3	10.8	4.1	5.6	3.2
2017	2.5	1.2	2.0	3.2	2.3	3.1	3.3	3.9	6.8	0.9	3.1	3.1	3.2	2.6	4.9	10.7	3.7	5.3	2.9
2018	2.4	1.0	1.8	2.9	2.1	2.7	3.0	3.2	6.7	0.8	2.5	2.5	2.7	2.3	4.4	10.3	2.7	4.5	2.6
2019	2.0	0.8	1.5	2.7	1.8	2.4	2.6	2.6	5.3	0.6	2.2	2.4	2.4	1.9	3.9	10.2	2.9	4.4	2.2
2020	1.7	0.7	1.1	2.4	1.6	1.5	1.7	2.0	4.3	0.2	2.0	1.9	2.0	1.4	3.0	9.1	2.4	3.5	1.7
2021	2.2	0.6	1.3	2.2	1.3	1.4	1.7	1.8	3.6	0.3	1.9	1.7	1.9	1.4	3.0	8.0	1.9	3.3	1.7
2022	1.6	0.5	1.0	1.9	1.2	1.6	1.5	1.8	2.5	0.2	1.5	1.7	1.6	1.3	2.6	7.6	2.0	3.1	1.5

k) Total Länder revenue (core budgets and off-budget entities)

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
2012	41,019	45,778	10,763	21,953	7,537	26,962	63,437	14,667	3,512	17,278	10,167	9,604	9,313	277,673	24,020	4,665	12,589	41,199	315,092
2013	42,541	49,531	11,372	23,453	7,646	27,888	63,385	15,455	3,620	17,720	10,333	10,200	9,521	288,289	24,288	4,806	12,687	41,717	326,174
2014	44,916	52,435	11,156	24,786	7,706	28,334	66,369	16,038	3,749	18,376	10,293	10,073	9,456	298,687	25,674	5,262	15,130	46,026	340,734
2015	46,121	54,466	11,862	26,334	8,199	30,406	70,063	16,749	4,047	18,396	11,332	11,589	9,686	314,102	26,984	5,473	16,299	48,701	358,762
2016	49,568	57,469	12,140	29,332	8,498	32,321	73,076	17,712	4,296	18,535	11,121	12,356	10,137	330,728	28,155	5,840	17,672	51,606	378,044
2017	51,722	60,707	12,531	30,423	8,381	32,949	76,816	18,916	4,520	19,179	11,108	12,974	10,593	344,373	29,657	6,150	19,157	54,945	394,217
2018	55,212	66,900	12,992	30,831	8,701	35,954	80,190	18,656	4,675	20,236	11,334	13,792	10,695	363,675	31,438	6,429	20,684	58,489	416,989
2019	57,042	70,137	13,153	32,814	8,965	36,955	84,457	19,597	5,089	20,270	11,724	14,411	10,801	379,262	31,822	6,690	21,142	59,554	433,867
2020	55,834	61,439	13,398	31,547	9,221	37,977	87,649	19,977	5,844	20,520	11,268	14,228	10,908	379,719	32,597	6,883	20,174	59,642	439,227
2021	63,460	71,008	14,926	37,565	10,069	42,928	96,965	23,709	6,043	22,248	12,670	16,163	12,137	429,772	38,113	7,971	24,156	70,221	499,967
2022	65,851	74,716	15,938	38,323	11,056	45,778	104,047	22,498	6,693	24,896	14,239	18,243	13,056	455,202	39,878	8,007	26,503	74,389	529,591

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
2012	3,891	3,669	4,393	3,657	4,702	3,463	3,616	3,677	3,527	4,270	4,486	3,425	4,282	3,718	7,181	7,153	7,301	7,201	3,919
2013	4,014	3,947	4,646	3,893	4,788	3,580	3,613	3,875	3,650	4,384	4,595	3,632	4,400	3,854	7,156	7,342	7,280	7,203	4,048
2014	4,209	4,150	4,552	4,087	4,824	3,626	3,773	4,009	3,789	4,542	4,599	3,571	4,385	3,978	7,461	7,997	8,651	7,870	4,210
2015	4,279	4,274	4,813	4,306	5,122	3,868	3,962	4,165	4,091	4,536	5,079	4,079	4,495	4,158	7,743	8,247	9,207	8,228	4,404
2016	4,537	4,460	4,880	4,748	5,282	4,066	4,088	4,360	4,305	4,545	4,966	4,295	4,691	4,333	7,929	8,635	9,825	8,564	4,591
2017	4,707	4,678	5,016	4,884	5,203	4,138	4,293	4,647	4,540	4,704	4,982	4,494	4,919	4,497	8,256	9,056	10,521	9,019	4,769
2018	4,996	5,131	5,183	4,933	5,406	4,506	4,476	4,575	4,711	4,965	5,119	4,767	4,985	4,739	8,673	9,446	11,276	9,526	5,031
2019	5,145	5,355	5,227	5,229	5,572	4,625	4,710	4,792	5,150	4,977	5,328	4,969	5,054	4,932	8,712	9,793	11,470	9,638	5,223
2020	5,029	4,682	5,306	5,016	5,730	4,749	4,888	4,881	5,934	5,050	5,153	4,896	5,132	4,936	8,900	10,130	10,933	9,639	5,284
2021	5,712	5,398	5,894	5,980	6,251	5,356	5,415	5,781	6,146	5,500	5,832	5,545	5,745	5,586	10,402	11,805	13,056	11,345	6,014
2022	5,861	5,605	6,212	6,015	6,793	5,641	5,756	5,420	6,766	6,102	6,513	6,193	6,152	5,851	10,704	11,773	14,134	11,844	6,299

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
2012	98.7	103.5	100.6	93.0	103.1	97.0	94.9	93.6	82.3	110.7	100.8	98.9	102.9	98.4	100.3	89.3	93.1	96.7	98.2
2013	98.1	104.8	107.2	97.4	105.8	99.2	95.9	96.7	88.3	105.1	102.4	101.9	104.5	99.9	103.0	90.6	99.6	100.4	100.0
2014	99.4	104.0	103.9	97.2	103.9	99.7	98.0	96.5	88.7	107.0	102.1	97.9	102.3	100.2	104.1	92.2	100.5	101.4	100.4
2015	98.2	104.0	104.9	99.5	107.4	101.0	98.6	96.9	95.6	105.8	106.5	102.3	102.7	101.0	104.0	94.8	101.0	101.9	101.1
2016	99.0	103.4	104.8	102.4	105.8	104.3	100.8	102.8	98.2	106.3	106.4	97.5	107.1	102.3	105.0	98.4	97.3	101.5	102.2
2017	100.8	105.5	104.9	102.2	109.9	102.8	99.6	106.0	98.0	103.9	103.0	96.1	111.8	102.6	108.9	101.4	100.4	105.0	103.0
2018	104.9	108.4	105.6	103.4	108.6	109.5	102.9	105.5	108.3	111.9	102.7	87.9	107.7	105.3	107.1	102.8	97.4	103.0	105.0
2019	106.0	101.1	92.5	105.4	102.1	107.7	106.0	107.1	103.0	102.2	102.5	103.6	104.5	104.2	102.5	103.4	103.3	102.9	104.1
2020	92.7	90.2	90.9	91.5	95.1	96.7	91.9	96.1	101.6	87.0	93.3	96.8	94.2	92.5	95.3	96.2	95.3	95.4	92.9
2021	102.4	98.1	96.0	102.6	100.2	103.1	100.2	108.4	100.1	99.2	100.0	100.4	96.9	100.8	94.8	99.8	97.8	96.4	100.1
2022	103.2	103.4	100.0	105.7	103.4	104.8	96.1	104.9	69.4	107.6	105.9	106.5	108.9	101.7	103.9	98.4	114.4	106.8	102.4

I) Total Länder revenue (core budgets only)

in € million															
Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	Total for city-states
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	37,677
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	38,444
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	40,649
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	42,177
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	313,059	45,123
2017	49,888	59,917	11,613	28,043	8,063	30,753	71,801	17,287	4,265	18,268	10,888	12,223	10,087	325,821	47,458
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	344,056	50,554
2019	54,999	65,958	12,181	29,990	8,659	34,192	78,371	18,469	4,487	19,390	11,384	13,256	10,473	354,934	51,720
2020	55,139	62,184	12,703	31,977	9,388	36,440	93,341	18,984	4,940	20,742	11,451	14,675	10,488	381,612	53,876
2021	61,821	70,753	13,857	36,713	11,027	39,890	96,423	22,985	5,241	21,509	12,458	15,724	11,532	419,097	62,609
2022	64,034	74,323	15,136	35,469	11,156	41,496	103,850	21,711	5,643	23,146	13,941	16,992	12,678	438,634	65,264

in € per capita															
Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	Total for city-states
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	6,489
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	6,585
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	6,638
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	6,951
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	7,126
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	4,255	7,488
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	4,483	7,790
2019	4,960	5,036	4,841	4,779	5,382	4,279	4,371	4,516	4,540	4,761	5,174	4,571	4,900	4,616	8,234
2020	4,967	4,738	5,031	5,085	5,833	4,557	5,205	4,638	5,016	5,105	5,237	5,049	4,934	4,960	8,370
2021	5,564	5,378	5,472	5,845	6,845	4,977	5,385	5,604	5,330	5,317	5,734	5,395	5,459	5,447	8,708
2022	5,699	5,575	5,899	5,567	6,855	5,114	5,745	5,231	5,704	5,673	6,377	5,768	5,974	5,638	10,391

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	Total for city-states
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	98.9
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	98.8
2014	101.1	103.2	102.4	96.2	102.6	99.1	96.1	96.0	90.3	103.8	100.8	97.5	102.1	99.5	99.4
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	99.8
2016	100.4	103.3	103.9	101.8	104.2	103.3	100.1	102.0	96.3	101.4	104.5	103.4	106.4	102.0	100.4
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	101.9
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	102.9
2019	105.7	101.7	91.0	104.4	101.0	105.2	101.9	107.3	100.0	99.8	99.9	97.5	104.4	102.5	103.6
2020	92.0	90.4	88.7	95.9	75.8	88.1	88.6	93.4	98.4	93.3	92.7	97.0	90.2	90.6	102.6
2021	101.3	98.1	93.9	106.0	104.5	96.5	95.2	111.1	101.6	100.0	83.5	100.0	97.8	98.7	95.8
2022	104.6	103.7	101.3	104.1	103.7	106.5	95.9	105.8	70.3	108.1	107.2	97.5	105.6	101.7	102.1

m) Total Länder revenue including local authorities (core budgets and off-budget entities)

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
2012	58,464	68,621	15,720	34,900	10,202	41,724	106,460	20,733	5,120	24,924	14,515	14,743	12,607	407,228	22,569	4,136	11,188	37,677	470,163
2013	59,969	73,608	16,478	37,163	10,453	43,329	107,286	21,849	5,288	25,987	14,482	15,629	13,181	425,532	22,747	4,382	11,546	38,444	486,344
2014	63,304	77,026	16,515	38,923	10,682	44,295	111,097	22,626	5,544	27,608	14,753	15,888	13,093	440,777	23,838	4,671	12,328	40,649	507,727
2015	66,542	81,024	17,546	41,050	11,338	47,252	118,243	24,049	5,948	27,083	16,067	17,659	13,306	460,450	24,713	4,839	12,851	42,177	535,958
2016	70,849	84,676	17,839	45,213	11,908	50,466	125,304	25,371	6,276	27,358	16,223	18,794	13,876	487,364	26,283	5,277	13,757	45,123	565,825
2017	73,549	89,284	18,637	46,471	11,863	51,456	132,915	27,105	6,596	28,696	16,351	19,923	14,281	508,144	27,701	5,491	14,541	47,458	592,120
2018	77,997	97,002	19,368	48,546	12,238	55,881	138,312	27,373	6,855	30,335	16,899	20,945	14,818	534,461	29,340	5,733	15,726	50,554	624,772
2019	81,523	100,727	19,934	50,902	12,731	57,635	144,975	28,592	7,332	30,877	17,347	21,899	14,946	552,057	29,844	5,969	16,202	51,720	649,301
2020	83,022	99,442	20,255	51,602	13,141	59,010	149,214	29,184	8,050	30,704	16,757	22,342	15,079	588,849	31,470	6,287	16,240	53,876	658,136
2021	92,004	110,959	22,061	58,507	14,057	64,373	159,253	34,043	8,366	32,968	18,125	24,387	16,362	632,584	35,897	7,285	19,651	62,609	726,644
2022	96,913	116,050	23,368	60,228	15,372	69,196	169,812	33,753	9,089	35,914	20,133	27,087	17,754	663,605	37,423	7,299	20,775	65,264	769,848

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
2012	5,546	5,500	6,416	5,814	6,364	5,360	6,069	5,197	5,142	6,160	6,404	5,258	5,796	5,453	6,747	6,342	6,489	6,585	5,848
2013	5,659	5,866	6,732	6,168	6,545	5,563	6,115	5,478	5,332	6,430	6,440	5,565	6,092	5,689	6,702	6,694	6,625	6,638	6,035
2014	5,932	6,096	6,738	6,418	6,687	5,669	6,315	5,655	5,603	6,824	6,592	5,632	6,071	5,871	6,928	7,099	7,049	6,951	6,274
2015	6,174	6,358	7,120	6,712	7,084	6,011	6,687	5,980	6,013	6,677	7,202	6,216	6,175	6,095	7,091	7,291	7,260	7,126	6,579
2016	6,485	6,572	7,172	7,319	7,402	6,349	7,010	6,246	6,290	6,708	7,244	6,533	6,421	6,386	7,402	7,803	7,648	7,488	6,871
2017	6,693	6,880	7,461	7,461	7,364	6,462	7,428	6,659	6,626	7,038	7,333	6,901	6,632	6,636	7,712	8,086	7,985	7,790	7,163
2018	7,058	7,440	7,727	7,767	7,603	7,004	7,721	6,712	6,909	7,444	7,633	7,240	6,907	6,964	8,094	8,424	8,573	8,234	7,538
2019	7,353	7,691	7,922	8,111	7,912	7,212	8,086	6,991	7,419	7,582	7,884	7,552	6,993	7,179	8,171	8,737	8,790	8,370	7,816
2020	7,478	7,577	8,022	8,205	8,165	7,380	8,321	7,131	8,174	7,556	7,663	7,687	7,095	7,654	8,593	9,251	8,801	8,708	7,918
2021	8,281	8,435	8,712	9,314	8,726	8,031	8,894	8,301	8,507	8,150	8,343	8,367	7,745	8,222	9,797	10,790	10,621	10,115	8,741
2022	8,625	8,705	9,108	9,453	9,445	8,527	9,393	8,132	9,188	8,802	9,209	9,194	8,365	8,530	10,045	10,732	11,079	10,391	9,156

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
2012	102.5	103.5	98.4	90.9	98.3	97.5	96.4	91.8	83.4	106.3	99.1	96.0	103.2	99.1	103.1	88.5	95.2	98.9	98.2
2013	98.9	104.4	103.5	95.7	103.6	99.1	97.1	94.0	87.3	104.1	101.9	98.5	103.7	100.0	102.1	90.4	96.1	98.8	99.5
2014	99.5	103.3	100.7	96.2	101.2	98.0	97.1	93.0	88.0	104.2	100.4	95.3	102.9	99.7	103.8	91.7	103.6	102.2	99.1
2015	99.3	103.3	102.3	98.1	104.9	100.4	98.3	94.9	92.6	104.2	104.0	98.7	103.8	100.6	100.8	94.9	101.8	100.4	100.3
2016	100.2	103.3	101.5	100.9	103.5	102.4	100.7	98.1	95.4	105.1	104.6	95.2	105.7	102.0	100.5	100.1	102.1	101.0	101.4
2017	101.7	105.3	101.8	102.2	107.3	101.5	101.5	102.2	97.9	103.7	101.9	96.8	108.4	103.4	103.8	99.7	107.5	104.4	102.7
2018	105.9	106.1	102.0	102.0	104.7	105.0	103.3	101.9	105.1	109.4	102.7	90.4	107.2	104.0	105.5	100.9	93.7	101.0	103.9
2019	104.9	100.0	93.4	102.1	100.0	103.7	104.4	101.8	100.7	102.5	101.9	99.5	104.6	102.2	102.7	101.6	104.5	103.2	102.5
2020	96.8	95.4	95.1	94.9	99.1	99.9	96.8	97.5	98.8	91.5	94.1	99.9	97.9	96.3	95.6	95.4	96.3	95.8	96.5
2021	105.4	101.3	98.0	102.5	100.9	103.7	102.2	109.2	99.0	102.6	97.4	97.8	104.3	102.2	99.7	98.3	99.7	99.5	101.9
2022	104.8	105.3	99.1	104.3	103.1	105.2	99.2	106.1	74.3	106.6	101.6	103.1	109.3	104.2	102.0	97.9	113.7	105.0	103.2

n) Total Länder revenue including local authorities (core 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
2012	56,020	68,053	14,908	32,599	9,956	40,535	95,978	19,334	4,886	24,349	13,874	14,131	12,607	407,228	22,569	4,136	11,188	37,677	444,853
2013	57,447	73,085	15,693	34,784	10,159	41,614	99,335	20,352	5,109	25,553	14,110	15,109	13,181	425,532	22,747	4,382	11,546	38,444	463,912
2014	61,052	76,477	15,594	36,216	10,267	42,965	103,079	21,019	5,315	26,251	14,079	15,370	13,093	440,777	23,838	4,671	12,328	40,649	481,342
2015	63,865	79,947	16,134	38,017	10,689	44,056	109,195	22,304	5,575	26,234	14,786	16,612	13,306	460,450	24,713	4,839	12,851	42,177	502,537
2016	68,378	83,917	16,601	41,848	10,961	47,428	116,111	23,640	5,870	26,236	15,084	17,864	13,876	487,364	26,283	5,277	13,757	45,123	532,365
2017	71,144	87,870	17,425	43,023	11,248	48,371	122,929	25,017	6,283	26,824	15,231	19,072	14,281	508,144	27,701	5,491	14,541	47,458	555,509
2018	75,285	93,324	18,201	45,268	11,611	52,027	128,449	25,492	6,503	29,209	15,502	19,568	14,818	534,461	29,340	5,733	15,726	50,554	584,961
2019	78,589	96,236	18,619	46,791	12,058	53,482	133,174	26,917	6,657	28,762	15,905	20,557	14,946	552,057	29,844	5,969	16,202	51,720	603,728
2020	82,181	99,322	19,208	50,895	13,082	56,208	149,174	27,609	7,093	30,338	16,088	22,573	15,079	588,849	31,470	6,287	16,240	53,876	642,540
2021	89,215	109,669	20,589	56,330	14,829	59,866	152,955	32,936	7,494	31,583	17,072	23,683	16,362	632,584	35,897	7,285	19,651	62,609	695,141
2022	93,519	114,294	22,127	55,874	15,165	63,319	163,042	32,405	7,963	33,514	18,942	25,688	17,754	663,605	37,423	7,299	20,775	65,264	728,818

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
2012	5,314	5,454	6,084	5,430	6,211	5,207	5,471	4,847	4,907	6,018	6,121	5,040	5,796	5,453	6,747	6,342	6,489	6,585	5,533
2013	5,421	5,824	6,412	5,773	6,362	5,343	5,661	5,103	5,151	6,322	6,274	5,380	6,092	5,689	6,702	6,694	6,625	6,638	5,757
2014	5,721	6,052	6,362	5,972	6,428	5,499	5,860	5,254	5,371	6,489	6,291	5,449	6,071	5,871	6,928	7,099	7,049	6,951	5,948
2015	5,926	6,273	6,546	6,216	6,678	5,605	6,175	5,547	5,636	6,468	6,227	5,847	6,175	6,095	7,091	7,291	7,260	7,126	6,169
2016	6,259	6,513	6,674	6,774	6,813	5,967	6,495	5,820	5,883	6,433	6,736	6,210	6,421	6,386	7,402	7,803	7,648	7,488	6,465
2017	6,474	6,771	6,976	6,907	6,983	6,075	6,870	6,146	6,311	6,579	6,831	6,606	6,632	6,636	7,712	8,086	7,985	7,790	6,720
2018	6,813	7,157	7,261	7,242	7,214	6,521	7,170	6,251	6,554	7,167	7,002	6,764	6,907	6,964	8,094	8,424	8,573	8,234	7,057
2019	7,088	7,348	7,399	7,456	7,494	6,693	7,428	6,582	6,736	7,062	7,228	7,089	6,993	7,179	8,171	8,737	8,790	8,370	7,267
2020	7,402	7,568	7,608	8,093	8,129	7,029	8,319	6,746	7,202	7,466	7,357	7,767	7,095	7,654	8,593	9,251	8,801	8,708	7,730
2021	8,030	8,337	8,131	8,968	9,205	7,469	8,542	8,031	7,621	7,808	7,858	8,125	7,745	8,222	9,797	10,790	10,621	10,115	8,362
2022	8,323	8,573	8,624	8,770	9,318	7,803	9,019	7,807	8,050	8,214	8,664	8,720	8,365	8,530	10,045	10,732	11,079	10,391	8,668
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
2012	104.2	103.7	99.4	91.7	98.2	98.1	96.9	90.7	84.4	106.3	101.7	96.1	103.2	99.1	103.1	88.5	95.2	98.9	99.1
2013	100.4	104.6	103.9	96.9	102.7	98.8	97.5	93.7	87.4	105.6	102.7	98.7	103.7	100.0	102.1	90.4	96.1	98.8	99.9
2014	101.7	104.1	100.8	97.9	101.4	98.3	97.2	93.0	90.7	105.2	101.1	96.5	102.9	99.7	103.8	91.7	103.6	102.2	99.9
2015	101.7	104.0	101.7	99.7	103.9	99.4	99.0	95.0	93.1	100.6	104.5	99.1	103.8	100.6	100.8	94.9	101.8	100.4	100.6
2016	102.4	104.3	101.8	102.2	104.9	101.5	100.8	98.0	95.3	102.7	105.2	100.0	105.7	102.0	100.5	100.1	102.1	101.0	102.0
2017	104.9	106.0	103.0	103.1	108.8	101.3	101.3	102.0	99.9	104.0	103.0	101.7	108.4	103.4	103.8	99.7	107.5	104.4	103.5
2018	106.8	105.9	102.8	104.2	102.6	104.4	103.3	102.0	101.7	106.5	102.6	91.0	107.2	104.0	105.5	100.9	93.7	101.0	103.8
2019	105.4	101.2	93.6	103.5	101.3	102.2	103.3	102.5	100.1	101.2	100.3	97.0	104.6	102.2	102.7	101.6	104.5	103.2	102.3
2020	97.7	96.3	94.6	99.8	83.9	94.1	95.7	96.3	97.9	98.0	95.1	102.0	97.9	96.3	95.6	95.4	96.3	95.8	96.3
2021	105.2	102.3	97.8	106.9	106.0	99.6	100.1	112.1	101.8	104.4	86.9	99.1	104.3	102.2	99.7	98.3	99.7	99.5	177.0
2022	107.8	106.4	101.3	105.5	104.7	107.4	100.2	108.1	77.0	108.5	105.0	98.8	109.3	104.2	102.0	97.9	113.7	105.0	113.4

o) Länder tax revenue																
in € million																
Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	All Länder
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	228,13
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	234,08
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	254,19
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	269,04
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	286,12
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	297,67
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	329,07
2019	40,915	52,265	8,331	24,401	5,360	27,211	62,011	13,935	3,288	13,364	7,281	10,014	7,082	275,458	17,534	339,09
2020	37,628	44,471	8,196	21,315	5,427	26,419	61,034	13,637	3,341	12,978	7,014	9,733	6,907	258,101	20,732	326,22
2021	41,591	50,081	9,465	25,126	5,944	29,140	68,220	16,634	3,534	14,422	7,730	10,966	7,551	290,404	24,653	333,62
2022	46,410	54,945	10,548	26,424	6,704	33,009	74,105	16,118	4,016	16,507	8,885	12,376	8,610	318,656	27,220	366,50

in € per capita																
Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH	TH	Total for non-city-state Länder	BE	All Länder
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	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	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	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	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	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	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	3,591
2019	3,690	3,991	3,311	3,888	3,331	3,405	3,459	3,407	3,327	3,281	3,309	3,453	3,314	3,582	4,800	3,724
2020	3,389	3,389	3,246	3,389	3,372	3,304	3,404	3,332	3,392	3,194	3,208	3,349	3,250	3,355	5,661	3,541
2021	3,743	3,807	3,738	4,000	3,690	3,636	3,810	4,056	3,594	3,565	3,558	3,762	3,574	3,774	6,728	4,013
2022	4,130	4,122	4,111	4,147	4,119	4,068	4,099	3,883	4,059	4,046	4,064	4,201	4,057	4,096	7,306	4,359

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	All Länder
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	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	72.6
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	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	74.8
2016	76.2	83.1	67.0	82.9	60.0	81.7	78.5	74.9	70.7	66.5	62.8	78.4	67.7	78.6	56.5	77.7
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	78.8	57.7	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	80.0	61.2	79.2
2019	78.6	80.6	62.3	85.0	62.5	83.8	80.6	81.0	73.3	68.8	63.9	73.6	70.6	79.6	60.4	79.0
2020	62.8	64.7	57.3	63.9	43.8	63.8	57.9	67.1	66.6	58.4	56.8	64.3	59.4	61.3	63.0	61.7
2021	68.2	69.4	64.1	72.5	56.3	70.5	67.4	80.4	68.5	67.0	51.8	69.7	64.0	68.4	68.4	68.4
2022	75.8	76.6	70.6	77.5	62.3	84.7	68.4	78.5	50.0	77.1	68.3	71.0	71.7	73.9	74.2	74.3

p) 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
2012	42,052	49,254	7,314	23,692	4,667	26,357	62,282	13,268	3,112	12,221	6,765	9,087	6,409	266,479	11,616	2,288	8,910	22,813	289,292
2013	42,682	52,671	7,859	24,880	4,842	27,435	63,895	13,842	3,257	12,713	6,982	9,839	6,712	277,609	11,921	2,423	9,064	23,408	301,017
2014	44,624	55,522	7,899	26,643	5,194	27,862	65,843	14,259	3,385	13,084	7,113	9,715	6,883	288,025	13,127	2,579	9,889	25,595	313,620
2015	46,796	58,903	8,512	28,074	5,471	29,971	71,105	15,056	3,610	13,906	7,565	10,843	7,317	307,129	13,626	2,715	10,163	26,504	333,633
2016	50,709	63,663	9,165	31,218	5,680	32,255	75,956	16,145	3,811	14,740	8,176	11,680	7,791	330,988	14,767	3,048	10,798	28,612	359,601
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	345,824	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
2019	57,698	72,803	10,796	34,780	6,706	37,015	88,078	18,851	4,346	17,113	9,158	13,516	8,920	379,779	17,534	3,372	13,003	33,909	413,688
2020	53,265	63,894	10,486	31,231	6,744	35,696	85,324	18,263	4,391	16,374	8,791	13,364	8,645	356,468	20,732	3,846	11,684	36,262	392,730
2021	59,397	73,166	12,057	36,793	7,382	39,493	95,705	22,536	4,683	18,604	9,637	14,824	9,481	403,758	24,653	4,501	14,066	43,221	446,979
2022	65,814	78,917	13,100	38,926	8,288	44,338	103,472	22,826	5,218	20,718	11,065	16,668	10,698	440,046	27,220	4,676	15,947	47,844	487,890

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
2012	3,989	3,948	2,985	3,947	2,911	3,386	3,550	3,326	3,126	3,020	2,985	3,241	2,947	3,568	3,472	3,508	5,167	3,987	3,598
2013	4,027	4,197	3,211	4,129	3,032	3,522	3,642	3,471	3,284	3,145	3,105	3,504	3,102	3,712	3,512	3,702	5,201	4,042	3,735
2014	4,181	4,394	3,222	4,393	3,252	3,566	3,743	3,564	3,421	3,234	3,178	3,444	3,191	3,836	3,815	3,919	5,654	4,377	3,875
2015	4,342	4,622	3,454	4,590	3,418	3,813	4,021	3,744	3,650	3,428	3,391	3,817	3,395	4,066	3,910	4,091	5,741	4,478	4,096
2016	4,642	4,941	3,685	5,054	3,530	4,058	4,249	3,975	3,819	3,614	3,651	4,060	3,605	4,337	4,158	4,507	6,003	4,748	4,367
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
2019	5,204	5,559	4,291	5,542	4,168	4,632	4,912	4,609	4,398	4,202	4,162	4,661	4,174	4,939	4,800	4,936	7,055	5,488	4,980
2020	4,798	4,869	4,153	4,966	4,191	4,464	4,758	4,462	4,459	4,030	4,020	4,598	4,068	4,633	5,661	5,659	6,332	5,861	4,725
2021	5,346	5,562	4,761	5,857	4,583	4,927	5,345	5,495	4,762	4,599	4,436	5,086	4,488	5,248	6,728	6,667	7,602	6,983	5,377
2022	5,857	5,920	5,106	6,110	5,092	5,464	5,724	5,499	5,274	5,078	5,061	5,658	5,040	5,656	7,306	6,876	8,504	7,617	5,803

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
2012	78.2	75.1	48.8	66.6	46.0	63.8	62.9	62.3	53.8	53.4	49.6	61.8	52.5	64.8	53.1	48.9	75.8	59.9	64.4
2013	74.6	75.4	52.0	69.3	48.9	65.2	62.7	63.7	55.7	52.5	50.8	64.3	52.8	65.2	53.5	50.0	75.4	60.2	64.8
2014	74.3	75.5	51.1	72.0	51.3	63.7	62.1	63.1	57.8	52.4	51.1	61.0	54.1	65.2	57.2	50.6	83.1	64.4	65.1
2015	74.5	76.7	53.7	73.6	53.2	67.6	64.5	64.1	60.3	53.3	53.5	64.7	57.1	67.1	55.6	53.2	80.5	63.1	66.8
2016	75.9	79.1	56.2	76.3	54.4	69.0	65.9	66.9	61.9	57.7	57.0	65.4	59.3	69.3	56.5	57.8	80.2	64.0	68.9
2017	78.8	79.4	57.8	77.4	58.5	69.1	65.9	70.4	63.6	60.5	56.4	65.5	61.7	70.4	57.7	56.8	85.8	66.3	70.0
2018	80.9	80.7	58.9	75.9	56.1	70.5	67.9	70.4	67.0	59.2	58.4	59.7	62.3	71.2	61.2	58.9	75.2	65.9	70.8
2019	77.4	76.5	54.3	77.0	56.3	70.7	68.3	71.8	65.3	60.2	57.8	63.8	62.5	70.3	60.4	57.4	83.8	67.6	70.1
2020	63.3	61.9	51.6	61.3	43.2	59.8	54.7	63.7	60.6	52.9	51.9	60.4	56.1	58.3	63.0	58.3	69.3	64.5	58.9
2021	70.0	68.2	57.3	69.8	52.8	65.7	62.6	76.7	63.6	61.5	49.0	62.0	60.4	65.2	68.4	60.8	71.4	68.7	113.8
2022	75.8	73.5	60.0	73.5	57.2	75.2	63.6	76.1	50.4	67.1	61.3	64.1	65.8	69.1	74.2	62.7	87.3	77.0	75.9

q) Länder deficits or surpluses (core budgets and off-budget entities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	-517	1,548	61	-1,653	228	-845	-3,383	-994	-753	1,671	80	-110	277	-4,389	78	-561	-926	-1,409	-5,798
2013	-817	2,272	767	-619	422	-238	-2,676	-533	-479	861	240	186	408	-207	703	-497	-1	205	-3
2014	-229	1,994	422	-727	287	-1,533	-1,373	-576	-480	1,219	212	-216	214	-785	1,016	-447	100	669	-116
2015	-793	2,114	555	-129	562	287	-1,009	-528	-188	1,024	695	256	253	3,100	1,027	-300	169	895	3,996
2016	-465	1,880	564	674	469	1,330	561	473	-79	1,112	673	-312	672	7,551	1,343	-93	-485	765	8,316
2017	446	3,180	586	652	756	895	-340	1,076	-93	744	320	-533	1,116	8,805	2,437	83	74	2,595	11,400
2018	2,622	5,201	693	996	693	3,100	2,248	969	358	2,176	295	-1,892	762	18,219	2,100	172	-550	1,721	19,940
2019	3,277	776	-1,059	1,670	184	2,665	4,769	1,296	150	433	289	506	465	15,423	785	221	674	1,680	17,103
2020	-4,398	-6,677	-1,355	-2,925	-472	-1,303	-7,759	-807	83	-3,075	-804	-467	-675	-30,633	-1,621	-271	-1,001	-2,893	-33,525
2021	1,467	-1,373	-624	942	16	1,308	203	1,828	-139	-180	-3	61	-392	3,115	-2,090	-18	-541	-2,649	466
2022	2,045	2,486	9	2,067	364	2,094	-4,239	1,054	-2,979	1,767	794	1,116	1,062	7,638	1,517	-132	3,328	4,713	12,351

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	-49	124	25	-275	142	-109	-193	-249	-756	413	35	-39	127	-59	23	-861	-537	-246	-72
2013	-77	181	313	-103	264	-31	-153	-134	-483	213	107	66	188	-3	207	-759	0	35	0
2014	-21	158	172	-120	180	-196	-78	-144	-485	301	95	-76	99	-10	295	-679	57	114	-1
2015	-74	166	225	-21	351	37	-57	-131	-190	252	312	90	117	41	295	-452	95	151	49
2016	-43	146	227	109	292	167	31	116	-80	273	300	-109	311	99	378	-138	-269	127	101
2017	41	245	235	105	469	112	-19	264	-94	182	144	-184	518	115	678	123	41	426	138
2018	237	399	276	159	430	389	125	238	361	534	133	-654	355	237	579	252	-300	280	241
2019	296	59	-421	266	114	334	266	317	152	106	131	174	217	201	215	323	366	272	206
2020	-396	-509	-536	-465	-293	-163	-433	-197	85	-757	-368	-161	-317	-398	-442	-399	-543	-467	-403
2021	132	-104	-246	150	10	163	11	446	-141	-44	-1	21	-186	40	-570	-27	-292	-428	6
2022	182	186	3	324	223	258	-234	254	-3,012	433	363	379	501	98	407	-194	1,775	750	147

Deficit or surplus ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	-1.2	3.5	0.6	-7.0	3.1	-3.0	-5.1	-6.3	-17.6	10.7	0.8	-1.1	3.1	-1.6	0.3	-10.7	-6.8	-3.3	-1.8
2013	-1.9	4.8	7.2	-2.6	5.8	-0.8	-4.1	-3.3	-11.7	5.1	2.4	1.9	4.5	-0.1	3.0	-9.4	0.0	0.5	0.0
2014	-0.5	4.0	3.9	-2.8	3.9	-5.4	-2.0	-3.5	-11.3	7.1	2.1	-2.1	2.3	-0.3	4.1	-7.8	0.7	1.5	0.0
2015	-1.7	4.0	4.9	-0.5	7.4	1.0	-1.4	-3.1	-4.4	5.9	6.5	2.3	2.7	1.0	4.0	-5.2	1.0	1.9	1.1
2016	-0.9	3.4	4.9	2.4	5.8	4.3	0.8	2.7	-1.8	6.4	6.4	-2.5	7.1	2.3	5.0	-1.6	-2.7	1.5	2.2
2017	0.9	5.5	4.9	2.2	9.9	2.8	-0.4	6.0	-2.0	4.0	3.0	-3.9	11.8	2.6	9.0	1.4	0.4	5.0	3.0
2018	5.0	8.4	5.6	3.3	8.6	9.4	2.9	5.5	8.3	12.0	2.7	-12.1	7.7	5.3	7.2	2.7	-2.6	3.0	5.0
2019	6.1	1.1	-7.4	5.4	2.1	7.8	6.0	7.1	3.0	2.2	2.5	3.6	4.5	4.2	2.5	3.4	3.3	2.9	4.1
2020	-7.3	-9.8	-9.2	-8.5	-4.9	-3.3	-8.1	-3.9	1.4	-13.0	-6.7	-3.2	-5.8	-7.5	-4.7	-3.8	-4.7	-4.6	-7.1
2021	2.4	-1.9	-4.0	2.6	0.2	3.1	0.2	8.4	-2.3	-0.8	0.0	0.4	-3.1	0.7	-5.2	-0.2	-2.2	-3.6	0.1
2022	3.2	3.4	0.1	5.7	3.4	4.8	-3.9	4.9	-30.9	7.6	5.9	6.5	8.9	1.7	4.0	-1.6	14.4	6.8	2.4

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

2 Including a one-off effect in the amount of €2.422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

in € million

in € per capita

Deficit or surplus ratio in %

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

2 Including a one-off effect in the amount of €2.422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

s) Länder deficits or surpluses including local authorities (core budgets and off-budget entities)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	1,445	2,314	-267	-3,604	-173	-1,133	-3,963	-1,858	-1,021	1,482	-144	-619	389	-3,970	678	-539	-554	-415	-8,670
2013	-613	3,109	555	-1,769	357	-469	-3,166	-1,384	-767	1,020	258	-244	470	-152	478	-468	-429	-419	-2,452
2014	-290	2,499	110	-1,668	126	-2,431	-3,311	-1,697	-756	1,111	53	-779	360	-1,346	875	-425	438	888	-6,060
2015	-405	2,560	396	-901	524	98	-2,031	-1,298	-476	1,095	610	-238	481	2,683	206	-261	225	170	1,232
2016	204	2,672	271	265	401	1,072	831	-502	-300	1,333	711	-953	737	9,556	135	6	286	426	7,546
2017	1,256	4,522	335	887	808	667	1,983	570	-143	1,033	302	-652	1,099	16,449	1,011	-17	1,010	2,003	15,397
2018	4,371	5,592	387	820	545	2,563	4,421	495	335	2,621	426	-2,216	986	20,506	1,524	52	-1,050	526	23,115
2019	3,812	-15	-1,405	909	-7	1,996	6,017	508	48	754	310	-112	655	11,856	800	94	691	1,585	15,248
2020	-2,781	-4,803	-1,061	-2,889	-124	-180	-4,992	-750	-108	-2,846	-1,065	-11	-328	-22,718	-1,431	-304	-631	-2,366	-24,381
2021	4,707	1,452	-444	1,314	118	2,147	3,458	2,855	-234	843	-496	-562	668	13,240	-121	-121	-49	-291	12,997
2022	4,445	5,784	-197	2,306	463	3,268	-1,326	1,939	-3,181	2,220	319	824	1,491	26,558	752	-156	2,500	3,096	23,418

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	137	185	-109	-600	-108	-146	-226	-466	-1,026	366	-63	-221	179	-53	203	-827	-321	-73	-108
2013	-58	248	227	-294	223	-60	-180	-347	-773	252	114	-87	217	-2	141	-715	-246	-72	-30
2014	-27	198	45	-275	79	-311	-188	-424	-764	275	24	-276	167	-18	254	-647	250	152	-75
2015	-38	201	161	-147	327	12	-115	-323	-481	270	274	-84	223	36	59	-393	127	29	15
2016	19	207	109	43	249	135	46	-124	-300	327	317	-331	341	125	38	8	159	71	92
2017	114	348	134	142	502	84	111	140	-143	253	135	-226	510	215	225	-25	554	329	186
2018	396	429	154	131	339	321	247	121	337	643	192	-766	459	267	420	76	-572	86	279
2019	344	-1	-558	145	-4	250	336	124	49	185	141	-39	306	154	219	137	375	256	184
2020	-251	-366	-420	-459	-77	-22	-278	-183	-110	-700	-487	-4	-154	-295	-391	-448	-342	-382	-293
2021	424	110	-175	209	73	268	193	696	-237	208	-228	-193	316	172	-33	-179	-26	-47	156
2022	396	434	-77	362	285	403	-73	467	-3,215	544	146	280	702	341	202	-230	1,333	493	279

Deficit or surplus ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	2.5	3.5	-1.7	-9.4	-1.7	-2.6	-3.6	-8.2	-16.6	6.3	-1.0	-4.0	3.2	-1.0	3.1	-11.5	-4.7	-1.1	-1.8
2013	-1.0	4.4	3.5	-4.6	3.5	-1.1	-2.9	-6.0	-12.7	4.1	1.8	-1.5	3.7	0.0	2.1	-9.6	-3.6	-1.1	-0.5
2014	-0.5	3.4	0.7	-4.1	1.2	-5.4	-2.9	-7.0	-12.0	4.2	0.4	-4.7	2.8	-0.3	3.8	-8.3	3.7	2.2	-1.2
2015	-0.6	3.3	2.3	-2.2	4.8	0.2	-1.7	-5.1	-7.4	4.2	4.0	-1.3	3.7	0.6	0.8	-5.1	1.8	0.4	0.2
2016	0.3	3.3	1.5	0.6	3.5	2.2	0.7	-1.9	-4.6	5.1	4.6	-4.8	5.6	2.0	0.5	0.1	2.1	1.0	1.4
2017	1.7	5.3	1.8	2.0	7.3	1.3	1.5	2.1	-2.1	3.7	1.9	-3.2	8.3	3.3	3.8	-0.3	7.5	4.4	2.7
2018	5.9	6.1	2.0	1.7	4.7	4.8	3.3	1.8	5.1	9.5	2.6	-9.6	7.1	4.0	5.5	0.9	-6.3	1.1	3.8
2019	4.9	0.0	-6.6	1.8	-0.1	3.6	4.3	1.8	0.7	2.5	1.8	-0.5	4.6	2.2	2.8	1.6	4.5	3.2	2.4
2020	-3.2	-4.6	-5.0	-5.3	-0.9	-0.3	-3.2	-2.5	-1.3	-8.5	-6.0	-0.1	-2.1	-3.7	-4.3	-4.6	-3.7	-4.2	-3.6
2021	5.4	1.3	-2.0	2.3	0.8	3.5	2.2	9.2	-2.8	2.6	-2.7	-2.3	4.3	2.1	-0.3	-1.6	-0.2	-0.5	1.8
2022	4.8	5.2	-0.8	4.0	3.1	5.0	-0.8	6.1	-26.0	6.6	1.6	3.1	9.2	4.2	2.1	-2.1	13.7	5.0	3.1

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

2 Including a one-off effect in the amount of €2.422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

t) Länder deficits or surpluses including local authorities (core budgets only)

in € million

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	2,278	2,437	-106	-3,052	-186	-876	-3,074	-1,976	-903	1,446	223	-571	389	-3,970	678	-539	-554	-415	-4,385
2013	255	3,240	578	-1,123	262	-580	-2,534	-1,377	-734	1,334	360	-203	470	-152	478	-468	-429	-419	-571
2014	1,054	2,980	120	-897	144	-840	-3,017	-1,590	-542	1,290	144	-552	360	-1,346	875	-425	438	888	-458
2015	1,114	3,098	269	-225	402	-378	-1,119	-1,170	-415	153	627	-155	481	2,683	206	-261	225	170	2,853
2016	1,639	3,463	290	791	510	592	873	-500	-290	707	741	3	737	9,556	135	6	286	426	9,982
2017	3,365	4,983	498	1,173	905	537	1,615	485	-4	1,042	438	314	1,099	16,449	1,011	-17	1,010	2,003	18,452
2018	4,787	5,203	501	1,695	297	2,075	4,107	498	110	1,796	380	-1,928	986	20,506	1,524	52	-1,050	526	21,032
2019	4,097	1,107	-1,271	1,458	150	1,064	4,209	655	5	327	48	-647	655	11,856	800	94	691	1,585	13,441
2020	-1,967	-3,859	-1,120	-218	-2,520	-3,639	-6,825	-1,049	-151	-636	-843	435	-328	-22,718	-1,431	-304	-631	-2,366	-25,084
2021	4,400	2,412	-471	3,512	840	-371	62	3,545	135	1,317	-2,591	-219	668	13,240	-121	-121	-49	-291	12,949
2022	6,724	6,911	287	2,770	682	4,201	249	2,423	-2,382	2,618	894	-309	1,491	26,558	752	-156	2,500	3,096	29,653

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	216	195	-43	-508	-116	-113	-175	-495	-907	357	98	-204	179	-53	203	-827	-321	-73	-55
2013	24	258	236	-203	164	-74	-144	-345	-740	330	160	-72	217	-2	141	-715	-246	-72	-7
2014	99	236	49	-148	90	-107	-172	-397	-548	319	64	-196	167	-18	254	-647	250	152	-6
2015	103	243	109	-37	251	-48	-63	-291	-419	38	281	-55	223	36	59	-393	127	29	35
2016	150	269	117	128	317	74	49	-123	-291	173	331	1	341	125	38	8	159	71	121
2017	306	384	199	188	562	67	90	119	-4	255	196	109	510	215	281	-25	554	329	223
2018	433	399	200	271	185	260	229	122	111	441	171	-667	459	267	420	76	-572	86	254
2019	370	84	-505	232	93	133	235	160	5	80	22	-223	306	154	219	137	375	256	162
2020	-177	-294	-444	-35	-1,566	-455	-381	-256	-153	-156	-385	150	-154	-295	-391	-448	-342	-382	-302
2021	396	183	-186	559	521	-46	3	864	138	325	-1,193	-75	316	172	-33	-179	-26	-47	156
2022	598	518	112	435	419	518	14	584	-2,408	642	409	-105	702	341	202	-230	1,333	493	353

Deficit or surplus ratio in %

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	4.2	3.7	-0.7	-8.6	-1.8	-2.1	-3.1	-9.3	-15.6	6.3	1.6	-3.9	3.2	-1.0	3.1	-11.5	-4.7	-1.1	-1.0
2013	0.4	4.6	3.8	-3.4	2.6	-1.4	-2.5	-6.3	-12.6	5.5	2.6	-1.3	3.7	0.0	2.1	-9.6	-3.6	-1.1	-0.1
2014	1.8	4.1	0.8	-2.4	1.4	-1.9	-2.8	-7.0	-9.3	5.2	1.0	-3.5	2.8	-0.3	3.8	-8.3	3.7	2.2	-0.1
2015	1.8	4.0	1.7	-0.6	3.9	-0.9	-1.0	-5.0	-6.9	0.6	4.4	-0.9	3.7	0.6	0.8	-5.1	1.8	0.4	0.6
2016	2.5	4.3	1.8	1.9	4.9	1.3	0.8	-2.1	-4.7	2.8	5.2	0.0	5.6	2.0	0.5	0.1	2.1	1.0	1.9
2017	5.0	6.0	2.9	2.8	8.7	1.1	1.3	2.0	-0.1	4.0	3.0	1.7	8.3	3.3	3.8	-0.3	7.5	4.4	3.4
2018	6.8	5.9	2.8	3.9	2.6	4.2	3.3	2.0	1.7	6.5	2.5	-9.0	7.1	4.0	5.5	0.9	-6.3	1.1	3.7
2019	5.5	1.2	-6.4	3.2	1.3	2.0	3.3	2.5	0.1	1.2	0.3	-3.1	4.6	2.2	2.8	1.6	4.5	3.2	2.3
2020	-2.3	-3.7	-5.5	-0.4	-16.2	-6.1	-4.4	-3.7	-2.1	-2.1	-5.0	2.0	-2.1	-3.7	-4.3	-4.6	-3.7	-4.2	-3.8
2021	5.2	2.2	-2.2	6.7	6.0	-0.6	0.0	12.1	1.8	4.4	-13.2	-0.9	4.3	2.1	-0.3	-1.6	-0.2	-0.5	3.3
2022	7.7	6.4	1.3	5.2	4.7	7.1	0.2	8.1	-23.0	8.5	5.0	-1.2	9.2	4.2	2.1	-2.1	13.7	5.0	4.6

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

2 Including a one-off effect in the amount of €2.422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

u) Länder debt (core budgets and off-budget entities)³

in € billion

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	63.7	28.1	19.7	40.4	10.1	55.6	209.4	36.7	13.3	8.6	20.6	28.2	16.5	550.9	61.0	20.4	24.7	106.2	657.0
2013	65.4	26.4	18.9	39.9	9.9	56.5	192.0	40.6	13.9	8.8	20.5	27.7	16.2	536.7	60.5	21.0	25.3	106.8	643.5
2014	54.0	23.8	18.3	41.0	9.8	57.3	188.7	41.2	14.3	7.2	20.5	27.8	16.0	519.7	59.8	20.8	29.8	110.4	630.1
2015	54.4	21.4	18.3	42.6	9.5	61.0	184.9	41.8	14.4	6.1	20.1	27.5	15.9	517.8	58.6	22.6	30.1	111.3	629.2
2016	53.7	19.5	17.6	42.1	8.9	60.1	180.7	42.4	14.5	5.3	20.3	29.3	15.2	509.4	58.1	22.0	32.5	112.7	622.1
2017	46.9	17.0	16.5	40.5	8.4	60.1	173.7	36.6	14.3	4.8	20.2	29.5	15.4	483.9	56.7	21.5	33.9	112.2	596.0
2018	44.8	14.7	16.1	39.7	8.1	59.3	165.6	34.6	13.8	3.4	19.3	32.2	14.8	466.5	54.6	21.5	36.6	112.7	579.2
2019	45.3	13.0	16.6	40.2	8.2	58.6	168.6	32.7	14.2	2.8	20.0	32.1	14.8	466.9	54.1	21.7	36.0	111.9	578.8
2020	48.8	17.9	18.3	45.4	9.2	65.3	188.7	33.8	14.6	5.3	20.7	33.5	15.2	516.5	59.9	35.1	38.2	133.3	649.8
2021	48.0	20.0	18.8	43.8	9.4	65.3	196.0	32.6	14.6	6.0	22.1	34.3	16.0	527.0	62.1	33.3	38.4	133.7	660.7
2022	44.2	19.1	18.2	39.7	9.4	63.4	198.8	31.8	17.3	5.6	23.1	31.6	15.9	518.1	61.8	22.5	35.8	120.1	638.2

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	6,043	2,252	8,042	6,728	6,280	7,145	11,938	9,193	13,318	2,127	9,104	10,049	7,586	7,376	18,250	31,252	14,347	18,556	8,172
2013	6,170	2,105	7,709	6,617	6,209	7,249	10,944	10,191	13,968	2,185	9,116	9,857	7,500	7,175	17,815	32,089	14,535	18,441	7,985
2014	5,057	1,882	7,449	6,768	6,105	7,330	10,724	10,288	14,440	1,780	9,173	9,845	7,433	6,922	17,391	31,656	17,016	18,884	7,787
2015	5,048	1,678	7,412	6,969	5,942	7,754	10,454	10,397	14,556	1,506	8,991	9,689	7,389	6,855	16,827	33,991	17,022	18,810	7,724
2016	4,912	1,516	7,069	6,812	5,511	7,563	10,106	10,447	14,520	1,290	9,067	10,174	7,021	6,675	16,362	32,578	18,095	18,699	7,555
2017	4,269	1,310	6,625	6,495	5,223	7,543	9,704	8,997	14,345	1,167	9,056	10,223	7,173	6,319	15,796	31,714	18,623	18,415	7,210
2018	4,051	1,127	6,430	6,359	5,059	7,436	9,246	8,488	13,935	841	8,700	11,120	6,893	6,079	15,050	31,658	19,934	18,350	6,988
2019	4,082	992	6,602	6,409	5,081	7,330	9,402	7,995	14,319	686	9,072	11,071	6,934	6,072	14,822	31,763	19,548	18,105	6,967
2020	4,392	1,364	7,237	7,225	5,721	8,165	10,522	8,247	14,816	1,293	9,464	11,520	7,162	6,714	16,367	51,616	20,721	21,537	7,817
2021	4,323	1,519	7,436	6,969	5,865	8,150	10,944	7,954	14,873	1,473	10,181	11,780	7,566	6,849	16,945	49,248	20,737	21,602	7,948
2022	3,931	1,433	7,112	6,223	5,774	7,813	10,998	7,669	17,506	1,360	10,583	10,712	7,490	6,659	16,594	33,013	19,103	19,121	7,590

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

2 Including a one-off effect in the amount of €2.422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

3 Starting with the 2023 edition of this brochure, the debt amounts shown are adjusted for both (a) cash advances and (b) borrowing from the Federation.

v) Länder debt including local authorities (core budgets and off-budget entities)³

in € billion

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	71.1	42.5	21.2	52.9	11.9	64.5	236.8	42.5	14.5	13.4	23.0	31.6	18.6	644.5	61.0	20.4	24.7	106.2	750.7
2013	72.5	40.4	20.3	52.7	11.7	65.5	218.1	46.7	15.2	13.6	22.6	31.3	19.2	629.9	60.5	21.0	25.3	106.8	736.7
2014	61.4	37.8	19.7	54.8	11.5	67.1	215.6	47.7	16.0	12.0	22.5	31.5	18.9	616.5	59.8	20.8	29.8	110.4	726.9
2015	64.5	35.8	19.7	56.4	11.3	72.2	215.0	48.6	16.1	10.8	21.9	31.5	18.7	622.6	58.6	22.6	30.1	111.3	733.9
2016	64.1	33.6	18.9	55.6	10.6	72.4	211.1	49.4	16.1	9.0	22.0	33.4	17.9	614.1	58.1	22.0	32.5	112.7	726.8
2017	56.9	30.6	17.9	53.5	10.1	72.4	204.1	43.9	15.9	8.2	21.8	33.6	18.4	587.2	56.7	21.5	33.9	112.2	699.4
2018	55.0	27.8	17.4	53.6	9.7	72.8	196.5	42.9	15.5	6.6	20.7	36.4	17.5	572.4	54.6	21.5	36.6	112.7	685.1
2019	55.4	25.8	17.9	54.6	9.8	71.9	201.2	40.7	15.9	5.9	21.4	36.5	17.5	574.4	54.1	21.7	36.0	111.9	686.3
2020	59.4	32.0	19.5	60.5	10.8	79.1	221.9	41.7	16.4	7.7	22.0	38.1	17.7	626.9	59.9	35.1	38.2	133.3	760.1
2021	59.5	34.6	20.1	59.5	11.0	79.9	229.7	40.4	16.4	8.3	23.6	39.1	18.4	640.5	62.1	33.3	38.4	133.7	774.2
2022	56.6	35.6	19.6	56.3	11.1	79.7	233.7	39.9	19.2	8.1	24.9	36.6	18.1	639.3	61.8	22.5	35.8	120.1	759.4

in € per capita

Year	BW	BY	BB	HE	MV	NI	NW	RP	SL	SN	ST	SH ¹	TH	Total for non-city-state Länder	BE	HB	HH ²	Total for city states	All Länder
2012	6,743	3,408	8,645	8,819	7,426	8,287	13,497	10,643	14,585	3,311	10,127	11,269	8,567	8,630	18,250	31,252	14,347	18,556	9,337
2013	6,845	3,219	8,289	8,741	7,327	8,411	12,431	11,710	15,304	3,364	10,055	11,155	8,877	8,421	17,815	32,089	14,535	18,441	9,141
2014	5,749	2,994	8,022	9,044	7,214	8,582	12,257	11,915	16,123	2,975	10,046	11,175	8,765	8,211	17,391	31,656	17,016	18,884	8,982
2015	5,988	2,810	7,981	9,223	7,078	9,187	12,159	12,089	16,272	2,671	9,824	11,078	8,677	8,242	16,827	33,991	17,022	18,810	9,010
2016	5,868	2,611	7,606	9,008	6,582	9,106	11,807	12,160	16,154	2,205	9,818	11,602	8,282	8,046	16,362	32,578	18,095	18,699	8,826
2017	5,179	2,358	7,149	8,585	6,261	9,096	11,407	10,777	15,993	2,006	9,756	11,652	8,546	7,669	15,796	31,714	18,623	18,415	8,461
2018	4,973	2,135	6,946	8,572	6,057	9,122	10,967	10,572	15,654	1,608	9,354	12,579	8,176	7,458	15,050	31,658	19,934	18,350	8,265
2019	4,997	1,973	7,113	8,703	6,095	8,996	11,224	9,960	16,044	1,437	9,707	12,582	8,166	7,471	14,822	31,763	19,548	18,105	8,262
2020	5,354	2,435	7,722	9,615	6,703	9,898	12,376	10,198	16,602	1,898	10,082	13,094	8,350	8,148	16,367	51,616	20,721	21,537	9,145
2021	5,357	2,631	7,925	9,480	6,844	9,968	12,827	9,858	16,702	2,046	10,862	13,404	8,690	8,324	16,945	49,248	20,737	21,602	9,313
2022	5,035	2,673	7,643	8,842	6,805	9,818	12,928	9,603	19,403	1,988	11,368	12,440	8,507	8,218	16,594	33,013	19,103	19,121	9,032

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2 Including a one-off effect in the amount of €2.422bn (€1,331 per capita) in connection with the sale of HSH Nordbank in 2018.

3 Starting with the 2023 edition of this brochure, the debt amounts shown are adjusted for both (a) cash advances and (b) borrowing from the Federation.

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 (*Maßstabengesetz*). 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.

The coverage ratio is the mathematical ratio between revenue and expenditure. Calculations of Länder coverage ratios take local authorities into account, with an adjustment made for financial flows between the Länder and their local authorities (especially measures to equalise local authority finances).

5.2 Coverage ratios of the Federation and Länder, including local authorities (core budgets only), 2005–2022

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	399.5	97.3
2012	306.8	284.2	92.7	414.5	411.4	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	490.5	512.3	104.5
2018	336.7	347.9	103.3	517.1	539.3	104.3
2019	343.2	356.7	103.9	541.3	556.1	102.7
2020	441.8	311.3	70.5	620.9	581.6	93.7
2021	556.6	341.2	61.3	640.4	621.6	98.0
2022	480.7	364.7	75.9	655.8	662.5	102.2

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. In principle, each Land's share of VAT revenue is based on its number of inhabitants. In deviation from this general rule, Länder with below-average fiscal capacities receive top-ups, and Länder with above-average capacities must accept reductions. The sum of top-ups equals the sum of reductions, 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 per capita tax revenue [excluding VAT] over the previous year compared with other Länder), including its per capita share of VAT;
- 33% of that Land's revenue from the natural resources tax; 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 needs 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.

- › 10 smaller Länder with below-average fiscal capacity, to offset “disproportionately high administrative costs” (total volume ca. €0.5 billion per year until 2019, ca. €0.6 billion per year since 2020).
- › 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 that receive a below-average allocation of federal research grants (Article 91b of the Basic Law) in the year preceding the equalisation year by seven years 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 grants are not earmarked and do not specifically promote research funding.

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, ca. €0.8 billion per year from 2014 to 2016, ca. €0.5 billion per year from 2017 to 2019, and ca. €0.3 billion per year in the years from 2020 to 2022).

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

This section contains the following tables (with data from 2020 onwards):

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

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 taxes¹**1. Länder tax revenue (in € million)**

Year	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)

Year	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

Year	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

Note: For all tables in this section: NW = North Rhine-Westphalia, BY = Bavaria, BW = Baden-Württemberg, NI = Lower Saxony, HE = Hesse, SN = Saxony, RP = Rhineland-Palatinate, ST = Saxony-Anhalt, SH = Schleswig-Holstein, TH = Thuringia, BB = Brandenburg, MV = Mecklenburg-Western Pomerania, SL = Saarland, BE = Berlin, HH = Hamburg, HB = Bremen

* provisional

b) Länder shares of VAT revenue**1. Distribution by population (in € million)**

Year	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 €)

Year	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

c) Länder fiscal capacity prior to equalisation**1. Fiscal capacity (in € million)**

Year	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. Fiscal capacity as a percentage of equalisation index

Year	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

* provisional

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

Year	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 fiscal equalisation scheme (per capita in €)

Year	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	---

e) Länder fiscal capacity after equalisation**1. Fiscal capacity (in € million)**

Year	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. Fiscal capacity as a percentage of equalisation index

Year	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	Total
Supplementary federal grants in total	0	0	0	683	0	1,803	241	1,105	129	1,107	673	841	277	8,885
Breakdown:														
General supplementary federal grants*	0	0	0	621	0	1,237	121	741	56	722	513	539	184	6,640
Special-need supplementary grants for structural unemployment	0	0	0	0	0	85	0	50	0	47	51	34	0	268
Special-need supplementary federal grants for administrative costs	0	0	0	0	0	47	48	71	66	71	81	72	66	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	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	184
2021 supplementary federal grants (in € million)														
	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	Total
Supplementary federal grants in total	0	0	0	880	0	2,123	48	1,301	200	1,262	783	865	323	9,928
Breakdown:														
General supplementary federal grants*	0	0	0	818	0	1,475	0	908	120	851	618	607	232	7,654
Special-need supplementary grants for structural unemployment	0	0	0	0	0	85	0	50	0	47	51	34	0	268
Special-need supplementary federal grants for administrative costs	0	0	0	0	0	47	48	71	66	71	81	72	66	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	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	128
2022 supplementary federal grants (in € million)														
	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	Total
Supplementary federal grants in total	489	0	0	809	0	2,107	48	1,403	197	1,340	829	992	394	10,778
Breakdown:														
General supplementary federal grants*	392	0	0	755	0	1,509	0	910	109	879	655	663	261	8,181
Special-need supplementary grants for structural unemployment	0	0	0	0	0	85	0	50	0	47	51	34	0	268
Special-need supplementary federal grants for administrative costs	0	0	0	0	0	47	48	71	66	71	81	72	66	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	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	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)

Year	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)

Year	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

6. Finances of local authorities and associations of local authorities

6.1 Local authority tax revenue

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.
- As compensation, 2.2% of the Federation’s VAT revenue (following upfront deductions) 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.

Changes since 2015

- In addition to this direct allocation, local authorities are also assigned a fixed amount of VAT revenue.²

² This fixed amount was introduced in connection with, and in advance of, the €5 billion in fiscal relief provided to local authorities starting in 2018. The amount has been changed many times since then; the annual changes are not listed separately here.

Changes since 2020

- The upfront deductions for the Federation in the vertical distribution of VAT are abolished; instead, the percentage of total VAT revenue allocated directly to local authorities is adjusted to around 2% (revenue-neutral adjustment).

Current state of play as of 2023

- 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 (multiplier Federation: 14.5%, multiplier Länder: 20.5%).³
- 15% of wages tax and assessed income tax revenue is allocated directly to local authorities.
- 12% of revenue from capital income tax pursuant to section 43 (1) sentence 1 nos 5 to 7 and 8 to 12 and sentence 2 of the Income Tax Act (*Einkommensteuergesetz*) is allocated directly to local authorities.
- 2% of VAT revenue is allocated directly to local authorities, plus a fixed amount of €2.4 billion.
- The Länder are required to share income tax, corporation tax and VAT 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.
- Local authorities have the authority to collect local excise duties.

6.2 Local authority budgets: an overview

1. 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.

2. 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

³ Due to their high number, the many changes to the apportionment of trade tax revenue are not detailed here.

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.

3. 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.

4. 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 accrual-based 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 were:

- 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 financial statement)

The main idea behind the blueprint was to enable local authorities to switch from (i) a cash-based 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 were realised in two ways:

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

Accrual accounting now incorporates depreciations, the drawing up of annual fiscal statements, and the recording and valuation of total assets and liabilities (including pension reserves) into local authority budget management. 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 thirteen 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 nationwide 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. To ensure that local authority functions (particularly services of general interest) are adequately financed, a system for equalising local authority finances at the Land level is needed to supplement other sources of local authority revenue, especially local tax revenues. This system provides for fiscal equalisation in several ways.

First, the fiscal equalisation system 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, it serves the purpose of evening 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 funding allocations than those with stronger sources of tax revenue.

Accordingly, the **vertical dimension** of the system for equalising local authority finances involves determining the total amount of fiscal resources to be allocated to the local authority level. This total amount (known as the *Finanzausgleichsmasse*) is then distributed among the individual local authorities based on their needs (**horizontal dimension**). The vertical and horizontal distribution of the funds among the local authorities is the responsibility of the respective Land. The guiding principle is that the distributed funds should cover fiscal needs.

The system for equalising local authority finances has been anchored in Article 106 paragraph (7) of the Basic Law since 1956. Under

Article 106 paragraph (7) sentence 1 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 (this is referred to as “obligatory revenue-sharing”). The exact percentage is set by the Länder legislatures themselves and differs depending on how functions are distributed between a Land and its local authorities. Besides the obligatory revenue-sharing prescribed by law, Land legislatures can also decide whether, and at what percentage, to contribute additional Land revenues to the total amount to be distributed (this is referred to as “optional revenue-sharing”). Länder policies in this area vary as well.

There are two basic systems for determining the total amount of fiscal resources to be allocated to the local authority level (the **vertical dimension** of fiscal equalisation): the **percentage-based system** and the needs-based system. The percentage-based system guarantees local authorities a fixed percentage of the Länder share of revenue from joint taxes and other Land revenues every year. The **needs-based approach**, on the other hand, calculates the financing needed to carry out local authority functions. Here, the main criteria for determining the total amount are the concrete fiscal needs of local authorities. Under the needs-based approach, the percentage of the Länder share of tax revenue that is distributed to the local authority level is determined indirectly. In practice, there are various “mixed” models that combine these two approaches. Fixed amounts are also set for specific periods of time.

The total amount is distributed among the individual local authorities (the **horizontal dimension** of fiscal equalisation) above all via **formula-based allocations** of funds (resources to cover general expenditures without being earmarked for a specific purpose). For this purpose, every local authority’s fiscal capacity is assessed against its fiscal needs. Determining the fiscal needs of the individual local authorities is one of the most difficult aspects of the fiscal equalisation process. 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 require the specification of uniform 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 allow 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 – that take into account important local and function-specific fiscal needs of local authorities in a standardised way. These individual factors add up to a “total apportionment factor” that is decisive for determining the formula-based allocation of funds.

The core component of the total apportionment factor is the **main apportionment 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 apportionment 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 apportionment factors for health resorts, population growth, surface area, schools, social welfare costs, military bases, roads, and the performance of central functions).

Furthermore, the Länder grant their local authorities **additional (earmarked) 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).

There are considerable differences between the Länder in how functions are distributed between a Land and its local authorities. It is therefore very difficult to compare the fiscal allocations that individual Länder pay to their local authorities.

6.4 Trends in local authority finances, 2013 to 2022 (excluding city-states)

6.4.1 Key figures showing budget outcomes for local authorities, 2013 to 2022

	2013	2014	2015	2016	2017
in € billion					
Adjusted total revenue ¹	199.0	206.5	219.1	234.2	245.1
Year-on-year change in %	4.7	3.8	6.1	6.9	4.6
Adjusted total expenditure ¹	197.5	205.3	215.6	229.5	235.7
Year-on-year change in %	5.4	3.9	5.0	6.5	2.7
Fiscal balance ²	1.5	1.3	3.5	4.7	9.4
Debt (excluding cash advances) ³	82.0	82.5	82.9	84.7	84.2
Cash advances ⁴	48.6	49.7	49.7	49.7	46.3

	2018	2019	2020	2021	2022*
in € billion					
Adjusted total revenue ¹	255.1	264.8	278.3	290.1	306.6
Year-on-year change in %	4.1	3.8	5.1	4.2	5.7
Adjusted total expenditure ¹	246.2	260.7	275.7	286.7	304.4
Year-on-year change in %	4.4	5.9	5.7	4.0	6.2
Fiscal balance ²	8.9	4.1	2.7	3.4	2.2
Debt (excluding cash advances) ³	86.0	85.8	89.1	90.4	97.0
Cash advances ⁴	39.5	35.4	33.7	32.0	30.8

Source: Federal Statistical Office: Accounting results for local authority budgets, 2022: 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 2022 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 Local authority tax revenue (total)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
Tax revenue in € billion	76.9	79.6	84.8	89.7	95.9	101.1	104.4	98.4	113.4	121.5
Year-on-year change in %	3.4	3.5	6.6	5.8	6.9	5.4	3.2	-5.7	15.2	7.1
Expressed as a percentage of adjusted revenue in the administrative budgets	41.8	41.6	41.7	41.1	41.9	42.5	42.3	38.2	42.3	42.6
For information purposes:										
Expressed as a percentage of total tax revenue in %										
Federation	41.9	42.1	41.8	40.9	42.1	41.5	41.2	38.3	37.5	37.6
Länder	39.4	39.5	39.8	40.9	40.6	40.5	40.6	42.8	42.6	42.9
Local authorities	13.6	13.6	13.8	14.0	14.3	14.3	14.4	14.5	15.1	15.1
EU	5.0	4.8	4.6	4.1	3.0	3.7	3.9	4.4	4.8	4.3

Source: Accounting results for local authority budgets, 2022 cash statistics.

* See footnote in Table 6.4.1.

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

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
Revenue in € billion										
Local authority share of income tax revenue	28.5	30.3	32.5	33.4	36.3	37.8	39.8	38.1	40.1	41.0
Local authority share of VAT revenue	3.6	3.7	4.3	4.4	5.5	6.8	7.6	8.3	8.2	7.5
Net trade tax revenue ¹	32.6	33.1	34.9	38.2	40.1	42.2	42.6	37.6	50.6	57.7
Trade tax apportionment paid to Federation and Länder	6.8	6.7	7.0	7.5	8.1	8.5	7.8	3.8	4.8	5.8
Real property taxes	11.0	11.3	11.8	12.2	12.5	12.7	12.9	13.2	13.4	13.7
Year-on-year change in %										
Local authority share of income tax revenue	6.1	6.3	7.1	3.0	8.5	4.3	5.1	-4.3	5.3	2.4
Local authority share of VAT revenue	2.0	1.5	16.9	2.3	25.5	23.0	11.4	9.4	-0.5	-9.3
Net trade tax revenue ¹	1.0	1.3	5.5	9.6	4.9	5.2	0.9	-11.6	34.5	14.0
Trade tax apportionment paid to Federation and Länder	1.2	-1.5	5.0	6.3	8.7	5.3	-9.1	-51.5	26.4	21.6
Real property taxes	3.6	2.8	4.5	3.2	2.3	1.8	1.8	1.7	2.2	2.1
Expressed as a percentage of net tax revenue										
Local authority share of income tax revenue	37.1	38.1	38.3	37.3	37.8	37.4	38.1	38.7	35.3	33.8
Local authority share of VAT revenue	4.7	4.6	5.1	4.9	5.7	6.7	7.2	8.4	7.3	6.1
Net trade tax revenue ¹	42.4	41.6	41.1	42.6	41.8	41.7	40.8	38.2	44.6	47.5
Real property taxes	14.3	14.2	13.9	13.6	13.0	12.6	12.4	13.4	11.9	11.3

Source: Accounting results for local authority budgets, 2022 cash statistics.

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

* See footnote in Table 6.4.1.

6.4.4 Länder grants to local authorities

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
Revenue in € billion										
Total grants	72.1	76.1	82.3	90.5	94.0	98.1	103.4	124.9	119.6	126.4
Breakdown: Recurrent grants	64.9	68.8	74.9	83.6	86.7	89.8	94.1	113.9	108.1	114.3
Investment grants	7.2	7.3	7.4	7.0	7.4	8.3	9.3	11.0	11.5	12.1
Year-on-year change in %										
Total grants	7.8	5.5	8.1	10.0	3.8	4.3	5.4	20.8	-4.3	5.7
Breakdown: Recurrent grants	8.2	5.9	8.8	11.7	3.7	3.6	4.8	21.0	-5.1	5.8
Investment grants	3.7	1.8	1.5	-6.3	5.8	12.4	12.3	18.7	4.4	4.8
Expressed as a percentage of adjusted total revenue in the administrative/capital budget										
Total grants	36.2	36.8	37.6	38.7	38.4	38.5	39.0	44.9	41.2	41.2
Breakdown: Recurrent grants	35.3	36.0	36.9	38.3	37.9	37.7	38.2	44.2	40.3	40.1
Investment grants	47.6	47.5	46.5	43.6	44.9	48.4	50.8	53.8	52.8	56.4

Source: Accounting results for local authority budgets, 2022 cash statistics.

* See footnote in Table 6.4.1.

6.4.5 Local authority revenue from fees and contributions

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
Fees in € billion										
Year-on-year change in %	2.1	1.9	3.1	4.8	2.4	2.5	2.1	-5.5	3.0	4.1
Expressed as a percentage of adjusted revenue in the administrative budgets	9.3	9.1	8.8	8.6	8.4	8.3	8.1	7.4	7.3	7.6
Contributions in € billion										
Year-on-year change in %	-0.6	2.7	6.3	0.1	-2.4	0.0	2.5	2.1	4.5	-16.2
Expressed as a percentage of adjusted revenue in the administrative budgets	9.3	9.3	9.6	9.6	9.1	8.7	8.4	7.6	7.5	6.4

Source: Accounting results for local authority budgets, 2022 cash statistics.

* See footnote in Table 6.4.1.

6.4.6 Human resources expenditure by local authorities

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
Human resources expenditure in € billion										
Year-on-year change in %	4.3	4.2	3.3	5.0	4.6	4.8	5.9	4.8	4.2	4.7
Expressed as a percentage of adjusted expenditure in the administrative budgets	29.4	29.5	28.9	28.5	28.9	29.4	29.7	29.7	29.6	29.4

Source: Accounting results for local authority budgets, 2022 cash statistics.

* See footnote in Table 6.4.1.

6.4.7 Operating expenditure of local authorities

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
Operating expenditure in € billion	42.3	44.2	46.1	48.9	50.1	51.6	54.6	55.5	59.1	63.0
Year-on-year change in %	6.6	4.5	4.3	6.0	2.4	3.1	5.7	1.7	6.6	6.5
Expressed as a percentage of adjusted expenditure in the administrative budgets	24.7	24.9	24.6	24.5	24.3	24.4	24.6	23.9	24.3	24.6

Source: Accounting results for local authority budgets, 2022 cash statistics.

* See footnote in Table 6.4.1.

6.4.8 Interest payments by local authorities

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
Interest payments in € billion	3.7	3.5	3.2	3.0	2.8	2.5	2.3	2.1	1.9	1.8
Year-on-year change in %	-6.4	-7.0	-7.0	-6.0	-9.1	-9.8	-6.1	-11.6	-9.8	-5.7
Expressed as a percentage of adjusted expenditure in the administrative budgets	2.2	2.0	1.7	1.5	1.3	1.2	1.1	0.9	0.8	0.7

Source: Accounting results for local authority budgets, 2022 cash statistics.

* See footnote in Table 6.4.1.

6.4.9 Fixed asset investment by local authorities

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
Fixed asset investment ¹ in € billion	20.8	22.1	22.0	23.7	24.3	27.4	31.6	35.4	34.8	37.2
Year-on-year change in %	5.5	6.0	-0.4	7.9	2.7	12.7	15.0	12.1	-1.5	6.9
Expressed as a percentage of total adjusted expenditure	10.5	10.8	10.2	10.3	10.3	11.1	12.1	12.8	12.2	12.2
Expressed as a percentage of total public investment in fixed assets	59.3	60.3	60.4	60.2	59.2	60.6	61.6	63.6	69.9	70.1
Breakdown: Construction project expenditure in € billion	16.0	16.9	16.2	17.6	18.3	20.8	24.1	26.7	26.5	28.5
Year-on-year change in %	4.5	5.3	-4.0	8.4	3.9	14.0	15.9	10.6	-0.7	7.5
Expressed as a percentage of total adjusted expenditure	8.1	8.2	7.5	7.7	7.7	8.5	9.2	9.7	9.2	9.3
Expressed as a percentage of total public construction projects	59.7	59.9	59.9	60.1	59.4	61.1	63.3	65.7	73.2	73.1

Source: Accounting results for local authority budgets, 2022 cash statistics.

¹ Fixed asset investment encompasses the acquisition of real estate, the acquisition of movable assets, and construction projects.

* See footnote in Table 6.4.1.

6.4.10 Local authority expenditure on social benefits (gross expenditure)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022*
Gross expenditure on social benefits (in € bn)	47.2	49.2	53.4	59.2	59.3	59.4	60.7	62.3	64.2	67.7
Year-on-year change in %	5.6	4.2	8.6	10.7	0.3	0.2	2.2	2.7	3.0	5.5
Expressed as a percentage of adjusted expenditure in the administrative budgets	27.6	27.7	28.5	29.7	28.8	28.0	27.4	26.8	26.4	26.4

Source: Accounting results for local authority budgets. 2022 cash statistics.

* See footnote in Table 6.4.1.

6.4.11 Local authority debt

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Total debt										
in € billion	130.6	132.2	132.6	134.3	130.5	125.5	121.2	122.7	122.4	127.8
in € per capita	1,747	1,762	1,755	1,760	1,704	1,636	1,576	1,596	1,590	1,642
Borrowing for investment purposes¹										
in € billion	82.0	82.5	82.9	84.7	84.2	86.0	85.8	89.1	90.4	97.0
in € per capita	1,097	1,099	1,098	1,109	1,100	1,121	1,115	1,158	1,175	1,246
Cash advances²										
in € billion	48.6	49.7	49.7	49.7	46.3	39.5	35.4	33.7	32.0	30.8
in € per capita	650	663	657	651	604	515	461	438	415	396
Expressed as a percentage of total debt										
Borrowing for investment purposes	62.8	62.4	62.5	63.0	64.6	68.5	70.8	72.6	73.9	75.9
Cash advances	37.2	37.6	37.5	37.0	35.4	31.5	29.2	27.4	26.1	24.1

Source: statistics on public budget debt

1 Non-public and public debt (excluding cash advances), as of 31 December of each respective year.

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

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