

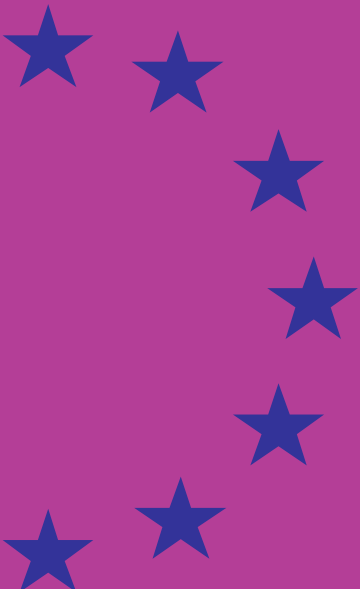


General Government Data

General Government Revenue,
Expenditure, Balances and Gross Debt

PART I: Tables by country

AUTUMN 2019



European Commission

Directorate-General for Economic and Financial Affairs

General Government Data

General Government Revenue, Expenditure, Balances and Gross Debt

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Cut-off date: 24 October 2019

Foreword

GENERAL GOVERNMENT DATA shows the time-series for the general government transactions and balances that the Commission Services use for the monitoring of the Member States' budgetary situations. Government accounts (transactions and balances) and debt figures up to 2018 have been compiled and reported to the Commission by the national statistical offices and checked by Eurostat. Figures for 2019 - 2021 are forecasts by the Commission Services (Directorate General Economic and Financial Affairs) in autumn 2019.

GENERAL GOVERNMENT DATA is organised in two parts. Part I shows, for each Member State, the figures of the government revenue and expenditure account. The methodological reference is the European System of National and Regional Accounts (ESA 2010)

In Part II, each table covers one specific transaction and shows the time-series for the individual Member States, for the euro area and the European Union as a whole.

GENERAL GOVERNMENT DATA is produced twice a year in connection with the publication of the Commission Services' Spring and Autumn economic forecasts.

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| 4. Ireland | 12. Luxembourg | 20. EA -19 | 28. Sweden |
| 5. Greece | 13. Malta | 21. Bulgaria | 29. EU-27 |
| 6. Spain | 14. Netherlands | 22. Czechia | 30. United-Kingdom |
| 7. France | 15. Austria | 23. Denmark | 31. EU-28 |
| 8. Italy | 16. Portugal | 24. Croatia | |

A: *General government accounts in national currency.*

B: *General government accounts as percent of GDP at market prices.*

C: *General government accounts; annual percentage change.*

D: *General government gross debt ratios and debt dynamics.*

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A: *National currency*

B: *As percentage of GDP at market prices*

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GENERAL GOVERNMENT DATA

GENERAL GOVERNMENT REVENUE,
EXPENDITURE, BALANCES AND GROSS DEBT

PART I

TABLES BY COUNTRY

Table 1A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Belgium

(Mrd EURO-BEF)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 25.9 | 33.5 | 42.4 | 44.4 | 45.4 | 44.9 | 47.9 | 49.9 | 52.7 | 53.5 | 54.3 | 55.2 | 58.0 | 59.9 | 62.0 | 63.0 | 64.5 | 66.2 |
| 2. Current taxes on income and wealth | 33.7 | 42.9 | 52.7 | 54.8 | 57.2 | 52.2 | 55.8 | 59.8 | 62.6 | 65.7 | 67.2 | 68.0 | 68.8 | 73.9 | 77.0 | 75.4 | 77.3 | 79.4 |
| 3. Social contributions | 34.0 | 40.1 | 50.0 | 53.1 | 56.2 | 57.6 | 58.9 | 61.9 | 64.5 | 66.2 | 66.9 | 68.1 | 67.7 | 69.8 | 71.4 | 73.6 | 75.3 | 77.6 |
| 4. Of which actual social contributions | 29.8 | 34.9 | 43.2 | 46.0 | 48.6 | 49.6 | 50.7 | 53.2 | 55.4 | 56.6 | 57.3 | 58.9 | 58.2 | 59.9 | 61.1 | 63.0 | 64.5 | 66.5 |
| 5. Other current revenue, including sales | 7.2 | 8.9 | 12.3 | 12.9 | 14.2 | 14.5 | 16.0 | 17.7 | 18.6 | 19.0 | 19.7 | 19.1 | 20.5 | 21.4 | 22.5 | 23.1 | 23.6 | 24.1 |
| 6. Total current revenue | 100.8 | 125.4 | 157.4 | 165.1 | 173.0 | 169.2 | 178.6 | 189.4 | 198.4 | 204.4 | 208.1 | 210.5 | 215.0 | 225.1 | 232.8 | 235.0 | 240.7 | 247.3 |
| 7. Government consumption expenditure | 44.8 | 53.9 | 71.3 | 74.3 | 79.7 | 83.8 | 86.2 | 90.4 | 93.9 | 95.5 | 97.7 | 98.4 | 100.0 | 103.0 | 106.1 | 109.3 | 113.0 | 116.6 |
| 8. Collective consumption | 18.0 | 20.9 | 27.4 | 28.3 | 30.0 | 31.3 | 32.0 | 33.0 | 34.4 | 34.6 | 35.3 | 35.2 | 35.0 | 35.7 | 36.8 | 37.6 | 38.8 | 40.1 |
| 9. Social transfers in kind | 26.8 | 33.1 | 44.0 | 45.9 | 49.8 | 52.5 | 54.2 | 57.5 | 59.5 | 60.9 | 62.3 | 63.2 | 65.1 | 67.3 | 69.3 | 71.7 | 74.1 | 76.5 |
| 10. Compensation of employees | 24.4 | 28.8 | 38.0 | 39.7 | 41.9 | 44.0 | 45.3 | 47.2 | 49.2 | 50.7 | 52.2 | 52.3 | 53.6 | 55.2 | 56.5 | 57.8 | 59.4 | 60.7 |
| 11. Intermediate consumption | 7.5 | 9.5 | 12.9 | 12.9 | 13.9 | 14.9 | 15.1 | 15.9 | 16.6 | 16.5 | 17.2 | 17.1 | 17.5 | 18.0 | 18.9 | 19.4 | 20.2 | 21.2 |
| 12. Social transfers other than in kind | 32.9 | 37.2 | 48.3 | 50.8 | 54.1 | 58.2 | 59.7 | 62.2 | 65.4 | 68.3 | 69.3 | 70.7 | 72.9 | 75.2 | 77.6 | 80.7 | 84.2 | 87.7 |
| 13. Social transfers in kind via market producers | 12.2 | 15.5 | 21.3 | 22.6 | 24.9 | 26.5 | 27.5 | 29.2 | 30.3 | 30.8 | 31.6 | 32.2 | 33.2 | 34.2 | 35.5 | 37.1 | 38.5 | 40.0 |
| 14. Interest | 18.9 | 17.2 | 13.5 | 13.8 | 14.2 | 13.5 | 12.9 | 13.3 | 13.5 | 12.9 | 12.9 | 12.0 | 11.5 | 10.3 | 9.6 | 9.3 | 8.9 | 8.7 |
| 15. Subsidies | 3.6 | 4.2 | 8.3 | 9.7 | 10.8 | 11.2 | 13.2 | 14.5 | 14.9 | 15.4 | 15.8 | 16.0 | 16.0 | 16.2 | 16.7 | 17.4 | 18.3 | 18.8 |
| 16. Other current expenditure | 4.2 | 4.9 | 6.5 | 6.2 | 6.7 | 7.8 | 7.8 | 8.1 | 8.4 | 8.6 | 8.4 | 8.6 | 9.4 | 8.0 | 9.1 | 9.1 | 9.4 | 9.6 |
| 17. Total current expenditure | 103.7 | 117.3 | 148.8 | 155.6 | 166.5 | 176.1 | 181.6 | 190.4 | 198.3 | 203.1 | 207.4 | 209.0 | 214.1 | 217.3 | 223.9 | 230.9 | 238.9 | 246.6 |
| 18. Gross saving | -2.9 | 8.1 | 8.6 | 9.5 | 6.5 | -6.9 | -3.0 | -1.0 | 0.1 | 1.3 | 0.7 | 1.5 | 0.9 | 7.8 | 8.9 | 4.1 | 1.8 | 0.7 |
| 19. Capital transfers received | 0.6 | 1.0 | 2.0 | 2.0 | 1.8 | 1.4 | 2.2 | 2.3 | 3.0 | 3.8 | 3.7 | 3.3 | 3.4 | 3.5 | 3.4 | 3.5 | 3.7 | 3.9 |
| 20. Total revenue | 101.3 | 126.4 | 159.4 | 167.1 | 174.7 | 170.6 | 180.8 | 191.6 | 201.4 | 208.2 | 211.8 | 213.8 | 218.4 | 228.5 | 236.2 | 238.6 | 244.4 | 251.2 |
| 21. Gross fixed capital formation | 4.7 | 6.1 | 6.2 | 6.8 | 7.2 | 7.9 | 8.1 | 9.0 | 9.6 | 9.1 | 10.3 | 10.4 | 10.4 | 10.7 | 12.1 | 12.4 | 13.1 | 14.2 |
| 22. Other capital expenditure | 2.4 | 3.3 | 3.6 | 4.4 | 4.9 | 5.5 | 5.9 | 8.5 | 10.2 | 8.3 | 6.3 | 4.5 | 4.0 | 3.7 | 3.6 | 3.5 | 3.5 | 3.5 |
| 23. Total expenditure | 110.8 | 126.6 | 158.6 | 166.9 | 178.6 | 189.5 | 195.7 | 207.9 | 218.1 | 220.5 | 224.1 | 223.9 | 228.5 | 231.7 | 239.6 | 246.8 | 255.5 | 264.3 |
| 24. Tax burden | 90.7 | 113.2 | 141.4 | 148.4 | 154.4 | 149.2 | 157.6 | 166.2 | 174.4 | 180.3 | 183.5 | 186.8 | 189.6 | 198.6 | 205.3 | 206.7 | 211.9 | 218.0 |
| 25. Net lending (+) or net borrowing (-) | -9.5 | -0.2 | 0.8 | 0.2 | -3.9 | -18.8 | -14.8 | -16.3 | -16.7 | -12.3 | -12.3 | -10.1 | -10.2 | -3.2 | -3.4 | -8.2 | -11.1 | -13.1 |

Table 1B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Belgium

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 12.3 | 13.1 | 13.0 | 12.9 | 12.9 | 13.0 | 13.2 | 13.3 | 13.7 | 13.6 | 13.5 | 13.2 | 13.5 | 13.4 | 13.5 | 13.3 | 13.3 | 13.2 |
| 2. Current taxes on income and wealth | 16.0 | 16.7 | 16.2 | 15.9 | 16.3 | 15.1 | 15.4 | 15.9 | 16.2 | 16.7 | 16.7 | 16.3 | 16.0 | 16.6 | 16.8 | 16.0 | 15.9 | 15.9 |
| 3. Social contributions | 16.1 | 15.6 | 15.4 | 15.5 | 16.0 | 16.6 | 16.2 | 16.5 | 16.7 | 16.8 | 16.6 | 16.4 | 15.7 | 15.6 | 15.5 | 15.6 | 15.5 | 15.5 |
| 4. Of which actual social contributions | 14.2 | 13.6 | 13.3 | 13.4 | 13.8 | 14.3 | 14.0 | 14.1 | 14.3 | 14.4 | 14.2 | 14.1 | 13.5 | 13.4 | 13.3 | 13.3 | 13.3 | 13.3 |
| 5. Other current revenue, including sales | 3.4 | 3.5 | 3.8 | 3.7 | 4.0 | 4.2 | 4.4 | 4.7 | 4.8 | 4.8 | 4.9 | 4.6 | 4.8 | 4.8 | 4.9 | 4.9 | 4.9 | 4.8 |
| 6. Total current revenue | 47.9 | 48.9 | 48.4 | 48.1 | 49.2 | 48.8 | 49.2 | 50.4 | 51.4 | 52.0 | 51.6 | 50.5 | 50.0 | 50.4 | 50.6 | 49.8 | 49.5 | 49.4 |
| 7. Government consumption expenditure | 21.3 | 21.0 | 21.9 | 21.6 | 22.7 | 24.2 | 23.7 | 24.0 | 24.3 | 24.3 | 24.2 | 23.6 | 23.2 | 23.1 | 23.1 | 23.1 | 23.2 | 23.3 |
| 8. Collective consumption | 8.6 | 8.1 | 8.4 | 8.2 | 8.5 | 9.0 | 8.8 | 8.8 | 8.9 | 8.8 | 8.8 | 8.4 | 8.1 | 8.0 | 8.0 | 8.0 | 8.0 | 8.0 |
| 9. Social transfers in kind | 12.7 | 12.9 | 13.5 | 13.4 | 14.1 | 15.2 | 14.9 | 15.3 | 15.4 | 15.5 | 15.5 | 15.2 | 15.1 | 15.1 | 15.1 | 15.2 | 15.3 | 15.3 |
| 10. Compensation of employees | 11.6 | 11.2 | 11.7 | 11.5 | 11.9 | 12.7 | 12.5 | 12.5 | 12.7 | 12.9 | 12.9 | 12.6 | 12.4 | 12.4 | 12.3 | 12.2 | 12.2 | 12.1 |
| 11. Intermediate consumption | 3.6 | 3.7 | 4.0 | 3.7 | 3.9 | 4.3 | 4.2 | 4.2 | 4.3 | 4.2 | 4.3 | 4.1 | 4.1 | 4.0 | 4.1 | 4.1 | 4.2 | 4.2 |
| 12. Social transfers other than in kind | 15.6 | 14.5 | 14.8 | 14.8 | 15.4 | 16.8 | 16.4 | 16.5 | 16.9 | 17.4 | 17.2 | 17.0 | 16.9 | 16.9 | 16.9 | 17.1 | 17.3 | 17.5 |
| 13. Social transfers in kind via market producers | 5.8 | 6.0 | 6.6 | 6.6 | 7.1 | 7.7 | 7.6 | 7.8 | 7.8 | 7.8 | 7.8 | 7.7 | 7.7 | 7.7 | 7.7 | 7.9 | 7.9 | 8.0 |
| 14. Interest | 9.0 | 6.7 | 4.1 | 4.0 | 4.0 | 3.9 | 3.6 | 3.5 | 3.5 | 3.3 | 3.2 | 2.9 | 2.7 | 2.3 | 2.1 | 2.0 | 1.8 | 1.7 |
| 15. Subsidies | 1.7 | 1.6 | 2.6 | 2.8 | 3.1 | 3.2 | 3.6 | 3.9 | 3.9 | 3.9 | 3.9 | 3.8 | 3.7 | 3.6 | 3.6 | 3.7 | 3.8 | 3.7 |
| 16. Other current expenditure | 2.0 | 1.9 | 2.0 | 1.8 | 1.9 | 2.3 | 2.2 | 2.2 | 2.2 | 2.2 | 2.1 | 2.1 | 2.2 | 1.8 | 2.0 | 1.9 | 1.9 | 1.9 |
| 17. Total current expenditure | 49.3 | 45.7 | 45.8 | 45.3 | 47.3 | 50.8 | 50.0 | 50.6 | 51.3 | 51.7 | 51.5 | 50.1 | 49.8 | 48.7 | 48.7 | 48.9 | 49.1 | 49.2 |
| 18. Gross saving | -1.4 | 3.2 | 2.6 | 2.8 | 1.8 | -2.0 | -0.8 | -0.3 | 0.0 | 0.3 | 0.2 | 0.4 | 0.2 | 1.7 | 1.9 | 0.9 | 0.4 | 0.1 |
| 19. Capital transfers received | 0.3 | 0.4 | 0.6 | 0.6 | 0.5 | 0.4 | 0.6 | 0.6 | 0.8 | 1.0 | 0.9 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.8 | 0.8 |
| 20. Total revenue | 48.1 | 49.3 | 49.0 | 48.6 | 49.7 | 49.2 | 49.8 | 51.0 | 52.2 | 53.0 | 52.5 | 51.3 | 50.7 | 51.2 | 51.4 | 50.5 | 50.3 | 50.2 |
| 21. Gross fixed capital formation | 2.2 | 2.4 | 1.9 | 2.0 | 2.0 | 2.3 | 2.2 | 2.4 | 2.5 | 2.3 | 2.6 | 2.5 | 2.4 | 2.4 | 2.6 | 2.6 | 2.7 | 2.8 |
| 22. Other capital expenditure | 1.2 | 1.3 | 1.1 | 1.3 | 1.4 | 1.6 | 1.6 | 2.3 | 2.7 | 2.1 | 1.6 | 1.1 | 0.9 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 |
| 23. Total expenditure | 52.6 | 49.4 | 48.8 | 48.6 | 50.8 | 54.7 | 53.9 | 55.3 | 56.5 | 56.1 | 55.6 | 53.7 | 53.1 | 51.9 | 52.1 | 52.3 | 52.6 | 52.8 |
| 24. Tax burden | 43.1 | 44.2 | 43.5 | 43.2 | 43.9 | 43.1 | 43.4 | 44.2 | 45.2 | 45.9 | 45.5 | 44.8 | 44.1 | 44.5 | 44.6 | 43.8 | 43.6 | 43.5 |
| 25. Net lending (+) or net borrowing (-) | -4.5 | -0.1 | 0.2 | 0.1 | -1.1 | -5.4 | -4.1 | -4.3 | -4.3 | -3.1 | -3.1 | -2.4 | -2.4 | -0.7 | -0.7 | -1.7 | -2.3 | -2.6 |

Table 1C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Belgium

(EURO-BEF; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|-------|------|------|-------|-------|------|------|------|------|------|-------|------|-------|------|------|------|------|
| 1. Taxes on production and imports | 6.0 | 4.3 | 4.9 | 4.7 | 2.3 | -1.1 | 6.6 | 4.3 | 5.6 | 1.5 | 1.5 | 1.6 | 5.1 | 3.3 | 3.4 | 1.6 | 2.5 | 2.6 |
| 2. Current taxes on income and wealth | 2.1 | 6.6 | 3.9 | 3.9 | 4.4 | -8.7 | 6.8 | 7.2 | 4.7 | 5.0 | 2.3 | 1.2 | 1.1 | 7.5 | 4.2 | -2.1 | 2.5 | 2.8 |
| 3. Social contributions | 2.3 | 3.1 | 4.6 | 6.2 | 5.7 | 2.5 | 2.4 | 5.1 | 4.2 | 2.6 | 1.1 | 1.8 | -0.6 | 3.0 | 2.2 | 3.1 | 2.4 | 3.0 |
| 4. Of which actual social contributions | 1.9 | 2.9 | 4.1 | 6.3 | 5.7 | 2.1 | 2.2 | 4.8 | 4.1 | 2.3 | 1.2 | 2.8 | -1.2 | 2.9 | 2.1 | 3.1 | 2.4 | 3.0 |
| 5. Other current revenue, including sales | 7.7 | 7.7 | 5.6 | 4.5 | 10.6 | 2.0 | 10.6 | 10.4 | 4.9 | 2.3 | 3.4 | -2.7 | 7.0 | 4.6 | 5.0 | 2.7 | 2.2 | 2.0 |
| 6. Total current revenue | 3.6 | 4.9 | 4.5 | 4.9 | 4.8 | -2.2 | 5.5 | 6.0 | 4.8 | 3.0 | 1.8 | 1.2 | 2.1 | 4.7 | 3.4 | 0.9 | 2.4 | 2.7 |
| 7. Government consumption expenditure | 3.8 | 4.6 | 4.1 | 4.1 | 7.3 | 5.1 | 2.8 | 4.9 | 3.8 | 1.8 | 2.2 | 0.8 | 1.6 | 2.9 | 3.0 | 3.1 | 3.3 | 3.2 |
| 8. Collective consumption | 0.4 | 4.8 | 4.0 | 3.6 | 5.7 | 4.5 | 2.1 | 3.1 | 4.2 | 0.6 | 2.2 | -0.4 | -0.6 | 2.2 | 3.1 | 2.2 | 3.2 | 3.3 |
| 9. Social transfers in kind | 6.1 | 4.5 | 4.2 | 4.5 | 8.3 | 5.5 | 3.2 | 6.0 | 3.6 | 2.4 | 2.2 | 1.4 | 2.9 | 3.4 | 3.0 | 3.5 | 3.4 | 3.2 |
| 10. Compensation of employees | 2.2 | 3.8 | 4.3 | 4.3 | 5.7 | 4.9 | 3.0 | 4.1 | 4.2 | 3.1 | 2.9 | 0.3 | 2.4 | 3.1 | 2.4 | 2.2 | 2.7 | 2.3 |
| 11. Intermediate consumption | 6.3 | 4.9 | 3.3 | 0.1 | 7.6 | 7.3 | 1.6 | 5.5 | 4.2 | -0.6 | 4.5 | -0.7 | 2.4 | 3.0 | 4.8 | 2.6 | 4.1 | 4.8 |
| 12. Social transfers other than in kind | 3.0 | 2.6 | 3.4 | 5.2 | 6.4 | 7.6 | 2.6 | 4.1 | 5.2 | 4.3 | 1.5 | 2.1 | 3.1 | 3.1 | 3.1 | 4.0 | 4.4 | 4.2 |
| 13. Social transfers in kind via market producers | 7.2 | 5.7 | 3.3 | 5.7 | 10.6 | 6.4 | 3.7 | 6.0 | 3.9 | 1.6 | 2.7 | 1.8 | 3.3 | 3.0 | 3.6 | 4.8 | 3.7 | 3.7 |
| 14. Interest | -3.0 | 2.4 | -1.4 | 2.8 | 2.4 | -5.0 | -4.0 | 2.8 | 1.4 | -4.5 | 0.4 | -6.9 | -4.2 | -10.7 | -6.5 | -3.3 | -3.9 | -3.1 |
| 15. Subsidies | 14.4 | 0.6 | 19.5 | 16.7 | 11.3 | 3.7 | 17.9 | 9.6 | 2.8 | 3.2 | 2.6 | 1.4 | -0.1 | 1.7 | 3.0 | 4.3 | 4.7 | 2.9 |
| 16. Other current expenditure 1) | 0.0 | -0.1 | -0.1 | -0.2 | 0.1 | 0.4 | -0.1 | 0.0 | 0.0 | 0.0 | -0.1 | 0.0 | 0.1 | -0.4 | 0.2 | -0.1 | 0.0 | 0.0 |
| 17. Total current expenditure | 2.8 | 3.4 | 3.9 | 4.6 | 7.0 | 5.8 | 3.1 | 4.8 | 4.1 | 2.4 | 2.1 | 0.7 | 2.5 | 1.5 | 3.0 | 3.1 | 3.4 | 3.2 |
| 18. Gross saving 1) | 0.4 | 0.7 | 0.3 | 0.1 | -0.9 | -3.8 | 1.2 | 0.6 | 0.3 | 0.3 | -0.2 | 0.2 | -0.2 | 1.5 | 0.2 | -1.1 | -0.5 | -0.2 |
| 19. Capital transfers received | 31.0 | -18.0 | 11.5 | -0.5 | -11.3 | -19.0 | 54.8 | 3.6 | 31.9 | 24.8 | -2.6 | -10.1 | 1.6 | 3.4 | -2.1 | 4.2 | 5.6 | 5.1 |
| 20. Total revenue | 3.7 | 4.7 | 4.6 | 4.8 | 4.6 | -2.4 | 6.0 | 6.0 | 5.1 | 3.4 | 1.7 | 1.0 | 2.1 | 4.7 | 3.4 | 1.0 | 2.5 | 2.8 |
| 21. Gross fixed capital formation | -4.6 | 7.1 | -3.0 | 9.8 | 5.2 | 10.1 | 3.1 | 10.4 | 6.7 | -4.8 | 13.0 | 0.6 | -0.2 | 3.4 | 13.3 | 1.8 | 6.2 | 8.2 |
| 22. Other capital expenditure 1) | 0.1 | 0.0 | -2.5 | 0.2 | 0.1 | 0.2 | 0.0 | 0.6 | 0.4 | -0.6 | -0.5 | -0.5 | -0.1 | -0.1 | -0.1 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | 2.6 | 3.5 | -1.3 | 5.2 | 7.0 | 6.1 | 3.3 | 6.3 | 4.9 | 1.1 | 1.6 | -0.1 | 2.1 | 1.4 | 3.4 | 3.0 | 3.5 | 3.4 |
| 24. Tax burden | 3.3 | 4.8 | 4.5 | 5.0 | 4.1 | -3.4 | 5.6 | 5.4 | 4.9 | 3.4 | 1.8 | 1.8 | 1.5 | 4.8 | 3.3 | 0.7 | 2.5 | 2.9 |
| 25. Net lending (+) or net borrowing (-) | 0.5 | 0.6 | 3.0 | -0.2 | -1.2 | -4.3 | 1.3 | -0.2 | 0.0 | 1.2 | 0.1 | 0.6 | 0.0 | 1.7 | 0.0 | -1.0 | -0.5 | -0.3 |

1) Changes in GDP ratios.

Table 1D**Contributions to the change in the general government gross debt ratio****Belgium**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|-------|-------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|------|-------|--|
| 1. Net borrowing (% of GDP) 1) | 4.5 | -0.2 | -0.2 | -0.1 | 1.1 | 5.4 | 4.1 | 4.3 | 4.3 | 3.1 | 3.1 | 2.4 | 2.4 | 0.7 | 0.7 | 1.7 | 2.3 | 2.6 | |
| 2. Interest payments (% of GDP) | 9.0 | 6.6 | 4.1 | 4.0 | 4.0 | 3.9 | 3.6 | 3.5 | 3.5 | 3.3 | 3.2 | 2.9 | 2.7 | 2.3 | 2.1 | 2.0 | 1.8 | 1.7 | |
| 3. Implicit interest rate 2) | : | 6.2 | 4.6 | 4.7 | 4.7 | 4.1 | 3.7 | 3.6 | 3.5 | 3.2 | 3.1 | 2.8 | 2.6 | 2.3 | 2.1 | 2.0 | 1.9 | 1.8 | |
| 4. Nominal GDP growth rate | 3.6 | 3.1 | 4.9 | 5.7 | 2.4 | -1.5 | 4.8 | 3.5 | 2.7 | 1.7 | 2.6 | 3.4 | 3.3 | 3.7 | 3.0 | 2.7 | 2.9 | 3.0 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 4.5 | -0.2 | -0.2 | -0.1 | 1.1 | 5.4 | 4.1 | 4.3 | 4.3 | 3.1 | 3.1 | 2.4 | 2.4 | 0.7 | 0.7 | 1.7 | 2.3 | 2.6 | |
| 6. Contribution of nominal GDP growth | : | -3.3 | -4.4 | -4.9 | -2.0 | 1.4 | -4.6 | -3.4 | -2.7 | -1.8 | -2.6 | -3.5 | -3.3 | -3.8 | -3.0 | -2.6 | -2.8 | -2.9 | |
| 7. Stock-flow adjustment 3) | : | 2.2 | 1.0 | 0.8 | 6.8 | 0.2 | 0.6 | 2.3 | -0.3 | -0.7 | 1.1 | -0.7 | 0.7 | -0.1 | 0.5 | 0.4 | 0.6 | 0.7 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -4.5 | -6.8 | -4.4 | -4.1 | -2.9 | 1.5 | 0.5 | 0.8 | 0.8 | -0.1 | -0.1 | -0.5 | -0.3 | -1.6 | -1.4 | -0.2 | 0.4 | 0.9 | |
| 9. Snow-ball effect | : | 3.3 | -0.3 | -0.9 | 2.0 | 5.3 | -1.0 | 0.1 | 0.8 | 1.5 | 0.6 | -0.6 | -0.7 | -1.5 | -0.9 | -0.7 | -1.0 | -1.2 | |
| 10. Stock-flow adjustment 3) | : | 2.2 | 1.0 | 0.8 | 6.8 | 0.2 | 0.6 | 2.3 | -0.3 | -0.7 | 1.1 | -0.7 | 0.7 | -0.1 | 0.5 | 0.4 | 0.6 | 0.7 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -1.4 | -3.6 | -4.2 | 5.8 | 7.1 | 0.1 | 3.2 | 1.3 | 0.7 | 1.5 | -1.8 | -0.3 | -3.1 | -1.7 | -0.5 | 0.1 | 0.4 | |
| 12. Level of gross debt (end of year) | 131.2 | 108.2 | 91.5 | 87.3 | 93.2 | 100.2 | 100.3 | 103.5 | 104.8 | 105.5 | 107.0 | 105.2 | 104.9 | 101.8 | 100.0 | 99.5 | 99.6 | 100.0 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 2A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Germany

(Mrd EURO-DEM)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 197 | 228 | 246 | 270 | 274 | 276 | 278 | 296 | 301 | 306 | 314 | 326 | 335 | 345 | 356 | 364 | 373 | 382 |
| 2. Current taxes on income and wealth | 226 | 268 | 277 | 300 | 314 | 282 | 281 | 306 | 327 | 341 | 353 | 372 | 397 | 422 | 445 | 455 | 467 | 471 |
| 3. Social contributions | 344 | 383 | 405 | 405 | 413 | 416 | 426 | 443 | 455 | 465 | 482 | 501 | 524 | 549 | 573 | 595 | 613 | 633 |
| 4. Of which actual social contributions | 320 | 357 | 377 | 375 | 382 | 384 | 394 | 410 | 422 | 432 | 448 | 467 | 488 | 512 | 535 | 556 | 573 | 592 |
| 5. Other current revenue, including sales | 89 | 87 | 101 | 107 | 112 | 119 | 127 | 140 | 140 | 142 | 152 | 152 | 154 | 155 | 166 | 168 | 172 | 176 |
| 6. Total current revenue | 856 | 966 | 1030 | 1081 | 1113 | 1092 | 1113 | 1184 | 1222 | 1254 | 1301 | 1351 | 1410 | 1471 | 1540 | 1582 | 1624 | 1662 |
| 7. Government consumption expenditure | 368 | 402 | 437 | 446 | 465 | 489 | 502 | 514 | 529 | 552 | 573 | 593 | 620 | 644 | 666 | 694 | 721 | 746 |
| 8. Collective consumption | 151 | 162 | 167 | 167 | 175 | 183 | 185 | 188 | 197 | 202 | 207 | 212 | 219 | 230 | 238 | 248 | 257 | 265 |
| 9. Social transfers in kind | 217 | 240 | 270 | 279 | 290 | 306 | 317 | 325 | 332 | 350 | 366 | 381 | 401 | 415 | 428 | 447 | 464 | 480 |
| 10. Compensation of employees | 167 | 176 | 185 | 186 | 191 | 200 | 206 | 211 | 215 | 220 | 228 | 233 | 241 | 250 | 259 | 269 | 278 | 286 |
| 11. Intermediate consumption | 73 | 81 | 98 | 102 | 109 | 117 | 125 | 132 | 136 | 142 | 147 | 150 | 159 | 163 | 169 | 178 | 185 | 193 |
| 12. Social transfers other than in kind | 326 | 369 | 409 | 402 | 405 | 427 | 430 | 424 | 430 | 439 | 452 | 470 | 487 | 507 | 520 | 546 | 568 | 584 |
| 13. Social transfers in kind via market producers | 138 | 155 | 174 | 180 | 187 | 198 | 204 | 210 | 215 | 228 | 240 | 252 | 268 | 278 | 286 | 297 | 309 | 320 |
| 14. Interest | 66 | 67 | 65 | 67 | 68 | 65 | 63 | 67 | 63 | 51 | 47 | 43 | 38 | 34 | 32 | 29 | 28 | 26 |
| 15. Subsidies | 38 | 34 | 25 | 25 | 24 | 32 | 30 | 27 | 25 | 26 | 26 | 27 | 27 | 28 | 30 | 31 | 33 | 33 |
| 16. Other current expenditure | 38 | 43 | 42 | 43 | 47 | 46 | 51 | 52 | 57 | 66 | 65 | 67 | 68 | 67 | 75 | 80 | 85 | 90 |
| 17. Total current expenditure | 846 | 925 | 998 | 1005 | 1032 | 1086 | 1110 | 1123 | 1142 | 1172 | 1204 | 1241 | 1286 | 1327 | 1371 | 1431 | 1486 | 1532 |
| 18. Gross saving | 10 | 41 | 33 | 76 | 81 | 6 | 3 | 61 | 80 | 82 | 98 | 110 | 124 | 144 | 169 | 151 | 138 | 130 |
| 19. Capital transfers received | 9 | 8 | 9 | 10 | 9 | 10 | 10 | 10 | 11 | 11 | 12 | 12 | 15 | 10 | 13 | 12 | 12 | 12 |
| 20. Total revenue | 866 | 974 | 1039 | 1091 | 1123 | 1102 | 1122 | 1195 | 1233 | 1265 | 1314 | 1363 | 1426 | 1482 | 1553 | 1594 | 1636 | 1674 |
| 21. Gross fixed capital formation | 50 | 49 | 49 | 49 | 54 | 58 | 60 | 63 | 61 | 61 | 61 | 65 | 69 | 73 | 80 | 86 | 91 | 96 |
| 22. Other capital expenditure | 148 | 34 | 32 | 30 | 39 | 35 | 64 | 33 | 30 | 30 | 32 | 29 | 34 | 41 | 40 | 36 | 37 | 38 |
| 23. Total expenditure | 1044 | 1007 | 1079 | 1085 | 1126 | 1179 | 1235 | 1219 | 1233 | 1264 | 1297 | 1335 | 1388 | 1441 | 1490 | 1552 | 1614 | 1667 |
| 24. Tax burden | 749 | 860 | 908 | 954 | 980 | 950 | 962 | 1020 | 1058 | 1087 | 1126 | 1178 | 1234 | 1292 | 1349 | 1389 | 1426 | 1459 |
| 25. Net lending (+) or net borrowing (-) | -179 | -33 | -39 | 7 | -3 | -77 | -112 | -24 | 0 | 1 | 17 | 29 | 37 | 40 | 62 | 42 | 22 | 8 |

Table 2B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Germany

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 10.4 | 10.8 | 10.3 | 10.8 | 10.8 | 11.3 | 10.9 | 11.0 | 11.0 | 10.9 | 10.7 | 10.7 | 10.7 | 10.6 | 10.6 | 10.6 | 10.6 | 10.5 |
| 2. Current taxes on income and wealth | 11.9 | 12.7 | 11.6 | 12.0 | 12.3 | 11.5 | 11.0 | 11.4 | 11.9 | 12.1 | 12.1 | 12.3 | 12.7 | 13.0 | 13.3 | 13.3 | 13.2 | 13.0 |
| 3. Social contributions | 18.2 | 18.1 | 17.0 | 16.2 | 16.2 | 17.0 | 16.6 | 16.4 | 16.6 | 16.6 | 16.5 | 16.5 | 16.7 | 16.9 | 17.1 | 17.4 | 17.3 | 17.4 |
| 4. Of which actual social contributions | 16.9 | 16.9 | 15.8 | 15.0 | 15.0 | 15.7 | 15.4 | 15.2 | 15.4 | 15.4 | 15.3 | 15.4 | 15.6 | 15.8 | 16.0 | 16.2 | 16.2 | 16.3 |
| 5. Other current revenue, including sales | 4.7 | 4.1 | 4.3 | 4.3 | 4.4 | 4.9 | 4.9 | 5.2 | 5.1 | 5.1 | 5.2 | 5.0 | 4.9 | 4.8 | 5.0 | 4.9 | 4.9 | 4.9 |
| 6. Total current revenue | 45.2 | 45.8 | 43.2 | 43.3 | 43.7 | 44.7 | 43.4 | 44.0 | 44.5 | 44.6 | 44.5 | 44.6 | 45.0 | 45.3 | 46.0 | 46.2 | 46.0 | 45.8 |
| 7. Government consumption expenditure | 19.4 | 19.0 | 18.3 | 17.9 | 18.3 | 20.0 | 19.6 | 19.1 | 19.3 | 19.6 | 19.6 | 19.6 | 19.8 | 19.9 | 19.9 | 20.3 | 20.4 | 20.5 |
| 8. Collective consumption | 7.9 | 7.7 | 7.0 | 6.7 | 6.9 | 7.5 | 7.2 | 7.0 | 7.2 | 7.2 | 7.1 | 7.0 | 7.0 | 7.1 | 7.1 | 7.2 | 7.3 | 7.3 |
| 9. Social transfers in kind | 11.5 | 11.4 | 11.3 | 11.2 | 11.4 | 12.5 | 12.3 | 12.1 | 12.1 | 12.4 | 12.5 | 12.6 | 12.8 | 12.8 | 12.8 | 13.0 | 13.1 | 13.2 |
| 10. Compensation of employees | 8.8 | 8.4 | 7.8 | 7.5 | 7.5 | 8.2 | 8.0 | 7.8 | 7.8 | 7.8 | 7.8 | 7.7 | 7.7 | 7.7 | 7.8 | 7.9 | 7.9 | 7.9 |
| 11. Intermediate consumption | 3.9 | 3.8 | 4.1 | 4.1 | 4.3 | 4.8 | 4.9 | 4.9 | 4.9 | 5.0 | 5.0 | 4.9 | 5.1 | 5.0 | 5.1 | 5.2 | 5.2 | 5.3 |
| 12. Social transfers other than in kind | 17.2 | 17.5 | 17.2 | 16.1 | 15.9 | 17.4 | 16.8 | 15.8 | 15.7 | 15.6 | 15.4 | 15.5 | 15.6 | 15.6 | 15.6 | 15.9 | 16.1 | 16.1 |
| 13. Social transfers in kind via market producers | 7.3 | 7.3 | 7.3 | 7.2 | 7.4 | 8.1 | 8.0 | 7.8 | 7.8 | 8.1 | 8.2 | 8.3 | 8.5 | 8.6 | 8.5 | 8.7 | 8.7 | 8.8 |
| 14. Interest | 3.5 | 3.2 | 2.7 | 2.7 | 2.7 | 2.6 | 2.5 | 2.5 | 2.3 | 1.8 | 1.6 | 1.4 | 1.2 | 1.1 | 0.9 | 0.9 | 0.8 | 0.7 |
| 15. Subsidies | 2.0 | 1.6 | 1.1 | 1.0 | 0.9 | 1.3 | 1.2 | 1.0 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 | 0.9 |
| 16. Other current expenditure | 2.0 | 2.0 | 1.8 | 1.7 | 1.8 | 1.9 | 2.0 | 1.9 | 2.1 | 2.4 | 2.2 | 2.2 | 2.2 | 2.1 | 2.2 | 2.3 | 2.4 | 2.5 |
| 17. Total current expenditure | 44.7 | 43.8 | 41.8 | 40.2 | 40.5 | 44.4 | 43.3 | 41.7 | 41.6 | 41.7 | 41.1 | 41.0 | 41.0 | 40.9 | 41.0 | 41.8 | 42.1 | 42.2 |
| 18. Gross saving | 0.5 | 2.0 | 1.4 | 3.0 | 3.2 | 0.3 | 0.1 | 2.3 | 2.9 | 2.9 | 3.3 | 3.6 | 4.0 | 4.4 | 5.0 | 4.4 | 3.9 | 3.6 |
| 19. Capital transfers received | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.3 | 0.4 | 0.3 | 0.3 | 0.3 |
| 20. Total revenue | 45.7 | 46.2 | 43.6 | 43.7 | 44.1 | 45.0 | 43.8 | 44.4 | 44.9 | 45.0 | 44.9 | 45.0 | 45.5 | 45.7 | 46.4 | 46.5 | 46.3 | 46.1 |
| 21. Gross fixed capital formation | 2.6 | 2.3 | 2.0 | 2.0 | 2.1 | 2.4 | 2.4 | 2.3 | 2.2 | 2.2 | 2.1 | 2.1 | 2.2 | 2.3 | 2.4 | 2.5 | 2.6 | 2.7 |
| 22. Other capital expenditure | 7.8 | 1.6 | 1.4 | 1.2 | 1.5 | 1.4 | 2.5 | 1.2 | 1.1 | 1.1 | 1.1 | 0.9 | 1.1 | 1.3 | 1.2 | 1.0 | 1.0 | 1.0 |
| 23. Total expenditure | 55.1 | 47.8 | 45.2 | 43.4 | 44.2 | 48.2 | 48.1 | 45.2 | 44.9 | 44.9 | 44.3 | 44.0 | 44.3 | 44.4 | 44.6 | 45.3 | 45.7 | 45.9 |
| 24. Tax burden | 39.6 | 40.8 | 38.1 | 38.2 | 38.5 | 38.8 | 37.5 | 37.9 | 38.5 | 38.7 | 38.5 | 38.9 | 39.4 | 39.8 | 40.3 | 40.5 | 40.4 | 40.2 |
| 25. Net lending (+) or net borrowing (-) | -9.4 | -1.6 | -1.7 | 0.3 | -0.1 | -3.2 | -4.4 | -0.9 | 0.0 | 0.0 | 0.6 | 0.9 | 1.2 | 1.2 | 1.9 | 1.2 | 0.6 | 0.2 |

Table 2C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Germany

(EURO-DEM; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|------|------|------|------|-------|------|------|------|-------|------|------|-------|-------|------|------|------|------|
| 1. Taxes on production and imports | 0.4 | 2.0 | 3.9 | 9.5 | 1.6 | 0.5 | 0.9 | 6.2 | 1.8 | 1.5 | 2.8 | 3.7 | 2.7 | 3.1 | 3.1 | 2.4 | 2.4 | 2.4 |
| 2. Current taxes on income and wealth | 0.5 | 4.7 | 11.4 | 8.4 | 4.7 | -10.4 | -0.2 | 9.0 | 6.7 | 4.3 | 3.7 | 5.3 | 6.7 | 6.2 | 5.6 | 2.2 | 2.5 | 1.0 |
| 3. Social contributions | 4.7 | 0.1 | 1.0 | -0.2 | 2.0 | 0.7 | 2.6 | 3.8 | 2.7 | 2.4 | 3.6 | 3.9 | 4.6 | 4.8 | 4.2 | 3.9 | 3.0 | 3.3 |
| 4. Of which actual social contributions | 4.8 | 0.8 | 1.0 | -0.4 | 1.9 | 0.5 | 2.5 | 4.0 | 2.9 | 2.4 | 3.8 | 4.1 | 4.6 | 5.0 | 4.3 | 4.0 | 3.0 | 3.3 |
| 5. Other current revenue, including sales | -1.2 | 0.3 | 2.9 | 4.9 | 5.1 | 6.5 | 6.4 | 10.3 | 0.1 | 1.9 | 6.4 | 0.2 | 1.7 | 0.6 | 7.1 | 1.0 | 2.1 | 2.6 |
| 6. Total current revenue | 2.0 | 1.8 | 4.5 | 5.0 | 2.9 | -1.9 | 1.9 | 6.4 | 3.2 | 2.6 | 3.8 | 3.8 | 4.4 | 4.3 | 4.7 | 2.7 | 2.6 | 2.3 |
| 7. Government consumption expenditure | 2.9 | 1.3 | 1.7 | 2.1 | 4.2 | 5.2 | 2.6 | 2.4 | 3.0 | 4.3 | 3.9 | 3.4 | 4.6 | 3.9 | 3.3 | 4.3 | 3.8 | 3.5 |
| 8. Collective consumption | 1.4 | 1.5 | 0.8 | -0.1 | 4.6 | 4.2 | 1.4 | 1.8 | 4.6 | 2.6 | 2.5 | 2.3 | 3.1 | 5.1 | 3.5 | 4.1 | 3.7 | 3.4 |
| 9. Social transfers in kind | 4.0 | 1.2 | 2.4 | 3.5 | 3.9 | 5.7 | 3.3 | 2.7 | 2.1 | 5.3 | 4.7 | 3.9 | 5.5 | 3.3 | 3.2 | 4.4 | 3.9 | 3.5 |
| 10. Compensation of employees | 1.9 | 0.3 | 0.5 | 0.5 | 2.6 | 4.7 | 2.8 | 2.5 | 1.8 | 2.7 | 3.2 | 2.4 | 3.3 | 3.9 | 3.7 | 3.9 | 3.3 | 2.6 |
| 11. Intermediate consumption | 1.5 | -0.8 | 4.8 | 4.4 | 7.3 | 7.4 | 6.3 | 5.5 | 3.0 | 4.5 | 3.7 | 1.8 | 6.0 | 2.7 | 4.0 | 5.2 | 4.0 | 4.1 |
| 12. Social transfers other than in kind | 5.9 | -0.3 | -0.8 | -1.7 | 0.8 | 5.3 | 0.9 | -1.4 | 1.4 | 2.0 | 2.9 | 4.0 | 3.6 | 4.1 | 2.7 | 4.9 | 4.1 | 2.9 |
| 13. Social transfers in kind via market producers | 5.0 | 3.0 | 2.5 | 3.7 | 4.1 | 5.9 | 3.0 | 2.7 | 2.6 | 5.8 | 5.3 | 5.2 | 6.1 | 3.9 | 2.7 | 4.0 | 3.8 | 3.5 |
| 14. Interest | 0.4 | 5.1 | 2.5 | 3.6 | 1.3 | -4.8 | -2.3 | 6.5 | -5.5 | -18.9 | -8.4 | -9.4 | -11.6 | -9.3 | -7.4 | -8.0 | -5.5 | -4.7 |
| 15. Subsidies | -3.4 | -3.4 | 1.1 | -3.1 | -1.6 | 33.6 | -8.1 | -7.6 | -8.5 | 3.1 | 1.5 | 3.7 | -2.1 | 4.7 | 6.0 | 5.4 | 4.5 | 2.1 |
| 16. Other current expenditure 1) | 0.0 | 0.1 | -0.1 | 0.0 | 0.1 | 0.0 | 0.1 | -0.1 | 0.2 | 0.3 | -0.1 | 0.0 | 0.0 | -0.1 | 0.2 | 0.1 | 0.1 | 0.1 |
| 17. Total current expenditure | 3.5 | 1.0 | 0.8 | 0.8 | 2.7 | 5.2 | 2.2 | 1.2 | 1.7 | 2.7 | 2.7 | 3.1 | 3.6 | 3.2 | 3.3 | 4.3 | 3.8 | 3.2 |
| 18. Gross saving 1) | -0.6 | 0.3 | 1.5 | 1.7 | 0.1 | -2.9 | -0.1 | 2.2 | 0.7 | 0.0 | 0.4 | 0.3 | 0.3 | 0.5 | 0.6 | -0.6 | -0.5 | -0.3 |
| 19. Capital transfers received | -19.2 | -9.2 | -4.2 | 8.2 | -4.4 | 2.2 | -0.3 | 8.7 | 6.6 | -5.5 | 18.2 | -1.6 | 25.0 | -32.2 | 26.5 | -9.4 | 1.6 | 2.2 |
| 20. Total revenue | 1.8 | 1.7 | 4.4 | 5.0 | 2.9 | -1.9 | 1.9 | 6.5 | 3.2 | 2.5 | 3.9 | 3.7 | 4.6 | 3.9 | 4.8 | 2.6 | 2.6 | 2.3 |
| 21. Gross fixed capital formation | -2.2 | -0.3 | 10.7 | 1.0 | 9.1 | 8.1 | 4.0 | 3.4 | -2.8 | 0.7 | 0.2 | 5.6 | 5.9 | 6.5 | 8.7 | 7.7 | 6.7 | 5.6 |
| 22. Other capital expenditure 1) | -6.5 | 0.2 | -0.3 | -0.2 | 0.3 | -0.1 | 1.1 | -1.3 | -0.1 | 0.0 | 0.0 | -0.1 | 0.1 | 0.2 | -0.1 | -0.1 | 0.0 | 0.0 |
| 23. Total expenditure | -9.1 | 1.4 | 0.7 | 0.5 | 3.8 | 4.7 | 4.7 | -1.3 | 1.2 | 2.5 | 2.6 | 2.9 | 4.0 | 3.8 | 3.4 | 4.2 | 4.0 | 3.3 |
| 24. Tax burden | 2.3 | 2.3 | 4.7 | 5.1 | 2.8 | -3.1 | 1.2 | 6.1 | 3.7 | 2.7 | 3.6 | 4.6 | 4.7 | 4.7 | 4.4 | 2.9 | 2.7 | 2.3 |
| 25. Net lending (+) or net borrowing (-) | 5.9 | 0.1 | 1.7 | 1.9 | -0.4 | -3.0 | -1.2 | 3.5 | 0.9 | 0.0 | 0.5 | 0.4 | 0.2 | 0.1 | 0.6 | -0.7 | -0.6 | -0.4 |

1) Changes in GDP ratios.

Table 2D**Contributions to the change in the general government gross debt ratio****Germany**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 9.4 | 3.0 | 1.7 | -0.3 | 0.1 | 3.2 | 4.4 | 0.9 | 0.0 | 0.0 | -0.6 | -0.9 | -1.2 | -1.2 | -1.9 | -1.2 | -0.6 | -0.2 | |
| 2. Interest payments (% of GDP) | 3.5 | 3.0 | 2.7 | 2.7 | 2.7 | 2.6 | 2.5 | 2.5 | 2.3 | 1.8 | 1.6 | 1.4 | 1.2 | 1.1 | 0.9 | 0.9 | 0.8 | 0.7 | |
| 3. Implicit interest rate 2) | : | 5.3 | 4.2 | 4.2 | 4.2 | 3.9 | 3.5 | 3.2 | 3.0 | 2.3 | 2.1 | 1.9 | 1.7 | 1.6 | 1.5 | 1.4 | 1.4 | 1.3 | |
| 4. Nominal GDP growth rate | 3.6 | 3.0 | 4.2 | 4.8 | 1.9 | -4.0 | 4.9 | 5.0 | 1.9 | 2.4 | 4.1 | 3.5 | 3.4 | 3.5 | 3.1 | 2.5 | 3.1 | 2.8 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 9.4 | 3.0 | 1.7 | -0.3 | 0.1 | 3.2 | 4.4 | 0.9 | 0.0 | 0.0 | -0.6 | -0.9 | -1.2 | -1.2 | -1.9 | -1.2 | -0.6 | -0.2 | |
| 6. Contribution of nominal GDP growth | : | -1.7 | -2.7 | -3.1 | -1.2 | 2.7 | -3.4 | -4.0 | -1.5 | -1.9 | -3.1 | -2.6 | -2.4 | -2.4 | -1.9 | -1.5 | -1.8 | -1.5 | |
| 7. Stock-flow adjustment 3) | : | -2.4 | 0.4 | 0.6 | 2.6 | 1.6 | 8.4 | 0.5 | 2.8 | -0.5 | 0.7 | 0.0 | 0.7 | -0.3 | 0.4 | 0.0 | 0.0 | 0.0 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 5.9 | 0.0 | -1.1 | -2.9 | -2.5 | 0.5 | 1.9 | -1.6 | -2.3 | -1.9 | -2.2 | -2.4 | -2.4 | -2.3 | -2.8 | -2.1 | -1.4 | -0.9 | |
| 9. Snow-ball effect | : | 1.3 | 0.0 | -0.4 | 1.5 | 5.3 | -0.9 | -1.5 | 0.8 | -0.1 | -1.5 | -1.2 | -1.2 | -1.3 | -1.0 | -0.6 | -1.0 | -0.8 | |
| 10. Stock-flow adjustment 3) | : | -2.4 | 0.4 | 0.6 | 2.6 | 1.6 | 8.4 | 0.5 | 2.8 | -0.5 | 0.7 | 0.0 | 0.7 | -0.3 | 0.4 | 0.0 | 0.0 | 0.0 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -1.1 | -0.6 | -2.7 | 1.5 | 7.5 | 9.4 | -2.6 | 1.3 | -2.4 | -3.0 | -3.6 | -2.9 | -3.9 | -3.4 | -2.7 | -2.4 | -1.7 | |
| 12. Level of gross debt (end of year) | 54.9 | 57.9 | 66.7 | 64.0 | 65.5 | 73.0 | 82.4 | 79.8 | 81.1 | 78.7 | 75.7 | 72.1 | 69.2 | 65.3 | 61.9 | 59.2 | 56.8 | 55.0 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 3A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Estonia

(Mrd EURO-EEK)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|--------|--------|--------|--------|--------|-------|-------|-------|--------|--------|--------|--------|--------|--------|
| 1. Taxes on production and imports | 0.360 | 0.770 | 1.800 | 2.170 | 1.990 | 2.060 | 2.020 | 2.240 | 2.470 | 2.520 | 2.750 | 2.930 | 3.180 | 3.350 | 3.580 | 3.870 | 4.040 | 4.240 |
| 2. Current taxes on income and wealth | 0.300 | 0.480 | 0.950 | 1.200 | 1.280 | 1.040 | 0.970 | 1.050 | 1.180 | 1.360 | 1.480 | 1.610 | 1.630 | 1.710 | 1.930 | 2.000 | 2.100 | 2.230 |
| 3. Social contributions | 0.340 | 0.680 | 1.370 | 1.700 | 1.920 | 1.850 | 1.910 | 1.970 | 2.040 | 2.120 | 2.230 | 2.350 | 2.500 | 2.720 | 3.040 | 3.300 | 3.500 | 3.700 |
| 4. Of which actual social contributions | 0.340 | 0.670 | 1.350 | 1.680 | 1.890 | 1.820 | 1.880 | 1.930 | 2.000 | 2.080 | 2.180 | 2.300 | 2.440 | 2.650 | 2.980 | 3.230 | 3.430 | 3.620 |
| 5. Other current revenue, including sales | 0.150 | 0.290 | 0.700 | 0.790 | 0.840 | 0.920 | 0.860 | 0.910 | 0.950 | 0.960 | 1.050 | 1.060 | 1.060 | 1.180 | 1.210 | 1.350 | 1.440 | 1.460 |
| 6. Total current revenue | 1.150 | 2.220 | 4.820 | 5.860 | 6.030 | 5.870 | 5.760 | 6.160 | 6.640 | 6.960 | 7.500 | 7.950 | 8.360 | 8.960 | 9.760 | 10.520 | 11.080 | 11.630 |
| 7. Government consumption expenditure | 0.700 | 1.220 | 2.170 | 2.640 | 3.110 | 3.000 | 2.980 | 3.150 | 3.340 | 3.610 | 3.850 | 4.150 | 4.420 | 4.720 | 5.110 | 5.460 | 5.730 | 6.010 |
| 8. Collective consumption | 0.300 | 0.550 | 0.960 | 1.180 | 1.370 | 1.280 | 1.300 | 1.390 | 1.500 | 1.640 | 1.750 | 1.880 | 1.980 | 2.120 | 2.180 | 2.340 | 2.450 | 2.570 |
| 9. Social transfers in kind | 0.410 | 0.670 | 1.210 | 1.460 | 1.740 | 1.720 | 1.680 | 1.760 | 1.850 | 1.980 | 2.100 | 2.270 | 2.430 | 2.610 | 2.930 | 3.120 | 3.280 | 3.440 |
| 10. Compensation of employees | 0.330 | 0.670 | 1.250 | 1.530 | 1.840 | 1.780 | 1.720 | 1.780 | 1.840 | 2.010 | 2.170 | 2.340 | 2.490 | 2.680 | 2.930 | 3.140 | 3.310 | 3.490 |
| 11. Intermediate consumption | 0.300 | 0.480 | 0.830 | 0.940 | 1.060 | 0.960 | 1.000 | 1.080 | 1.170 | 1.240 | 1.310 | 1.370 | 1.470 | 1.570 | 1.660 | 1.750 | 1.800 | 1.860 |
| 12. Social transfers other than in kind | 0.260 | 0.590 | 1.160 | 1.360 | 1.710 | 1.940 | 1.870 | 1.860 | 1.920 | 2.010 | 2.120 | 2.340 | 2.510 | 2.690 | 2.980 | 3.190 | 3.450 | 3.670 |
| 13. Social transfers in kind via market producers | 0.040 | 0.100 | 0.170 | 0.220 | 0.260 | 0.270 | 0.260 | 0.280 | 0.310 | 0.330 | 0.350 | 0.380 | 0.420 | 0.440 | 0.500 | 0.540 | 0.570 | 0.600 |
| 14. Interest | 0.010 | 0.020 | 0.020 | 0.030 | 0.030 | 0.030 | 0.010 | 0.020 | 0.020 | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 | 0.000 | 0.000 |
| 15. Subsidies | 0.020 | 0.070 | 0.110 | 0.140 | 0.160 | 0.130 | 0.160 | 0.160 | 0.160 | 0.120 | 0.090 | 0.090 | 0.090 | 0.100 | 0.110 | 0.100 | 0.110 | 0.110 |
| 16. Other current expenditure | 0.010 | 0.040 | 0.250 | 0.260 | 0.260 | 0.300 | 0.280 | 0.300 | 0.310 | 0.370 | 0.350 | 0.410 | 0.440 | 0.380 | 0.490 | 0.520 | 0.550 | 0.580 |
| 17. Total current expenditure | 0.980 | 1.950 | 3.800 | 4.470 | 5.330 | 5.420 | 5.300 | 5.480 | 5.750 | 6.100 | 6.400 | 6.940 | 7.430 | 7.880 | 8.680 | 9.260 | 9.800 | 10.310 |
| 18. Gross saving | 0.180 | 0.270 | 1.020 | 1.390 | 0.700 | 0.450 | 0.470 | 0.680 | 0.890 | 0.860 | 1.100 | 1.010 | 0.930 | 1.080 | 1.090 | 1.260 | 1.280 | 1.320 |
| 19. Capital transfers received | 0.010 | 0.020 | 0.110 | 0.120 | 0.090 | 0.300 | 0.200 | 0.260 | 0.340 | 0.340 | 0.210 | 0.230 | 0.090 | 0.210 | 0.270 | 0.310 | 0.350 | 0.350 |
| 20. Total revenue | 1.170 | 2.240 | 4.920 | 5.980 | 6.120 | 6.170 | 5.960 | 6.420 | 6.980 | 7.300 | 7.710 | 8.180 | 8.450 | 9.170 | 10.030 | 10.830 | 11.430 | 11.980 |
| 21. Gross fixed capital formation | 0.150 | 0.270 | 0.730 | 0.980 | 1.020 | 0.860 | 0.710 | 0.840 | 1.130 | 1.050 | 1.010 | 1.080 | 1.010 | 1.350 | 1.370 | 1.490 | 1.530 | 1.580 |
| 22. Other capital expenditure | 0.010 | 0.030 | 0.010 | 0.080 | 0.200 | 0.210 | -0.070 | -0.080 | 0.150 | 0.110 | 0.160 | 0.140 | 0.130 | 0.120 | 0.140 | 0.140 | 0.140 | 0.150 |
| 23. Total expenditure | 1.140 | 2.240 | 4.540 | 5.530 | 6.560 | 6.480 | 5.940 | 6.240 | 7.030 | 7.270 | 7.570 | 8.150 | 8.560 | 9.350 | 10.180 | 10.890 | 11.480 | 12.050 |
| 24. Tax burden | 1.000 | 1.920 | 4.130 | 5.080 | 5.190 | 4.940 | 4.890 | 5.250 | 5.680 | 5.990 | 6.440 | 6.870 | 7.290 | 7.760 | 8.530 | 9.160 | 9.620 | 10.150 |
| 25. Net lending (+) or net borrowing (-) | 0.030 | 0.000 | 0.390 | 0.450 | -0.440 | -0.310 | 0.030 | 0.180 | -0.050 | 0.030 | 0.140 | 0.030 | -0.110 | -0.180 | -0.150 | -0.060 | -0.050 | -0.060 |

Table 3B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Estonia

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 12.6 | 12.4 | 13.3 | 13.2 | 12.0 | 14.5 | 13.6 | 13.3 | 13.7 | 13.3 | 13.6 | 14.1 | 14.7 | 14.1 | 13.7 | 13.9 | 13.8 | 13.8 |
| 2. Current taxes on income and wealth | 10.5 | 7.7 | 7.0 | 7.3 | 7.7 | 7.4 | 6.5 | 6.2 | 6.6 | 7.1 | 7.3 | 7.7 | 7.5 | 7.2 | 7.4 | 7.2 | 7.2 | 7.3 |
| 3. Social contributions | 11.9 | 11.0 | 10.1 | 10.4 | 11.5 | 13.0 | 12.8 | 11.7 | 11.3 | 11.1 | 11.0 | 11.3 | 11.5 | 11.4 | 11.7 | 11.9 | 12.0 | 12.0 |
| 4. Of which actual social contributions | 11.9 | 10.9 | 10.0 | 10.3 | 11.4 | 12.8 | 12.6 | 11.5 | 11.1 | 10.9 | 10.8 | 11.1 | 11.3 | 11.2 | 11.4 | 11.6 | 11.7 | 11.8 |
| 5. Other current revenue, including sales | 5.3 | 4.7 | 5.2 | 4.8 | 5.1 | 6.5 | 5.8 | 5.4 | 5.3 | 5.1 | 5.2 | 5.1 | 4.9 | 5.0 | 4.7 | 4.8 | 4.9 | 4.8 |
| 6. Total current revenue | 40.4 | 35.8 | 35.5 | 35.7 | 36.2 | 41.3 | 38.8 | 36.6 | 36.8 | 36.6 | 37.2 | 38.3 | 38.5 | 37.7 | 37.5 | 37.9 | 37.9 | 37.9 |
| 7. Government consumption expenditure | 24.6 | 19.8 | 16.0 | 16.1 | 18.7 | 21.1 | 20.1 | 18.7 | 18.5 | 19.0 | 19.1 | 20.0 | 20.4 | 19.9 | 19.6 | 19.7 | 19.6 | 19.5 |
| 8. Collective consumption | 10.4 | 9.0 | 7.0 | 7.2 | 8.2 | 9.0 | 8.8 | 8.3 | 8.3 | 8.6 | 8.7 | 9.0 | 9.1 | 8.9 | 8.4 | 8.4 | 8.4 | 8.4 |
| 9. Social transfers in kind | 14.2 | 10.8 | 8.9 | 8.9 | 10.4 | 12.1 | 11.3 | 10.5 | 10.2 | 10.4 | 10.4 | 10.9 | 11.2 | 11.0 | 11.2 | 11.2 | 11.2 | 11.2 |
| 10. Compensation of employees | 11.4 | 10.8 | 9.2 | 9.4 | 11.0 | 12.5 | 11.5 | 10.6 | 10.2 | 10.6 | 10.8 | 11.3 | 11.5 | 11.3 | 11.3 | 11.3 | 11.3 | 11.3 |
| 11. Intermediate consumption | 10.5 | 7.8 | 6.1 | 5.7 | 6.4 | 6.8 | 6.7 | 6.4 | 6.5 | 6.5 | 6.5 | 6.6 | 6.8 | 6.6 | 6.4 | 6.3 | 6.2 | 6.0 |
| 12. Social transfers other than in kind | 9.2 | 9.5 | 8.6 | 8.3 | 10.3 | 13.7 | 12.6 | 11.1 | 10.6 | 10.6 | 10.5 | 11.3 | 11.6 | 11.3 | 11.4 | 11.5 | 11.8 | 11.9 |
| 13. Social transfers in kind via market producers | 1.3 | 1.5 | 1.3 | 1.3 | 1.6 | 1.9 | 1.8 | 1.7 | 1.7 | 1.7 | 1.7 | 1.8 | 1.9 | 1.9 | 1.9 | 2.0 | 2.0 | 2.0 |
| 14. Interest | 0.5 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 15. Subsidies | 0.8 | 1.1 | 0.8 | 0.8 | 0.9 | 0.9 | 1.1 | 1.0 | 0.9 | 0.7 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| 16. Other current expenditure | 0.5 | 0.6 | 1.9 | 1.6 | 1.6 | 2.1 | 1.9 | 1.8 | 1.7 | 1.9 | 1.7 | 2.0 | 2.0 | 1.6 | 1.9 | 1.9 | 1.9 | 1.9 |
| 17. Total current expenditure | 34.2 | 31.5 | 28.0 | 27.3 | 32.0 | 38.1 | 35.6 | 32.6 | 31.8 | 32.0 | 31.7 | 33.4 | 34.2 | 33.1 | 33.3 | 33.3 | 33.5 | 33.6 |
| 18. Gross saving | 6.2 | 4.3 | 7.5 | 8.4 | 4.2 | 3.2 | 3.1 | 4.0 | 4.9 | 4.5 | 5.5 | 4.9 | 4.3 | 4.6 | 4.2 | 4.6 | 4.4 | 4.3 |
| 19. Capital transfers received | 0.4 | 0.4 | 0.8 | 0.7 | 0.5 | 2.1 | 1.4 | 1.5 | 1.9 | 1.8 | 1.0 | 1.1 | 0.4 | 0.9 | 1.0 | 1.1 | 1.2 | 1.1 |
| 20. Total revenue | 40.8 | 36.3 | 36.3 | 36.5 | 36.8 | 43.4 | 40.1 | 38.1 | 38.7 | 38.4 | 38.2 | 39.4 | 39.0 | 38.6 | 38.5 | 39.0 | 39.1 | 39.0 |
| 21. Gross fixed capital formation | 5.4 | 4.4 | 5.4 | 6.0 | 6.2 | 6.0 | 4.8 | 5.0 | 6.3 | 5.5 | 5.0 | 5.2 | 4.7 | 5.7 | 5.3 | 5.4 | 5.2 | 5.2 |
| 22. Other capital expenditure | 0.2 | 0.4 | 0.1 | 0.5 | 1.2 | 1.4 | -0.4 | -0.5 | 0.8 | 0.6 | 0.8 | 0.7 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| 23. Total expenditure | 39.7 | 36.3 | 33.4 | 33.7 | 39.4 | 45.6 | 39.9 | 37.1 | 39.0 | 38.2 | 37.5 | 39.2 | 39.5 | 39.3 | 39.1 | 39.2 | 39.3 | 39.2 |
| 24. Tax burden | 35.0 | 31.0 | 30.5 | 31.0 | 31.2 | 34.8 | 32.9 | 31.2 | 31.5 | 31.5 | 31.9 | 33.1 | 33.6 | 32.6 | 32.8 | 33.0 | 32.9 | 33.0 |
| 25. Net lending (+) or net borrowing (-) | 1.0 | 0.0 | 2.9 | 2.7 | -2.6 | -2.2 | 0.2 | 1.1 | -0.3 | 0.2 | 0.7 | 0.1 | -0.5 | -0.8 | -0.6 | -0.2 | -0.2 | -0.2 |

Table 3C**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)****Estonia****(EURO-EEK; annual percentage changes unless otherwise stated)**

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|------|-------|-------|-------|------|------|-------|-------|-------|-------|-------|------|------|-------|------|
| 1. Taxes on production and imports | 34.6 | 21.2 | 26.7 | 20.1 | -8.1 | 3.3 | -1.7 | 11.0 | 10.0 | 2.4 | 8.9 | 6.7 | 8.4 | 5.4 | 6.7 | 8.2 | 4.3 | 5.1 |
| 2. Current taxes on income and wealth | 11.7 | -8.8 | 21.0 | 26.5 | 6.7 | -18.2 | -7.1 | 7.9 | 13.1 | 14.7 | 8.9 | 8.7 | 1.3 | 5.0 | 12.8 | 3.9 | 4.8 | 6.2 |
| 3. Social contributions | 24.6 | 13.5 | 17.8 | 24.5 | 12.6 | -3.5 | 3.2 | 3.0 | 3.5 | 3.9 | 5.3 | 5.5 | 6.3 | 8.8 | 12.1 | 8.5 | 6.1 | 5.6 |
| 4. Of which actual social contributions | 24.4 | 13.5 | 18.0 | 24.4 | 12.3 | -3.8 | 3.3 | 2.9 | 3.4 | 3.9 | 5.1 | 5.3 | 6.2 | 8.6 | 12.3 | 8.5 | 6.1 | 5.6 |
| 5. Other current revenue, including sales | 7.5 | 32.9 | 29.2 | 13.2 | 6.4 | 9.1 | -6.0 | 5.3 | 5.0 | 0.9 | 9.0 | 1.3 | -0.5 | 12.0 | 2.6 | 10.8 | 7.0 | 1.5 |
| 6. Total current revenue | 22.1 | 12.2 | 23.3 | 21.6 | 2.9 | -2.6 | -1.8 | 7.0 | 7.7 | 4.8 | 7.8 | 6.0 | 5.1 | 7.2 | 9.0 | 7.8 | 5.3 | 5.0 |
| 7. Government consumption expenditure | 18.4 | 2.0 | 12.7 | 21.7 | 17.9 | -3.5 | -0.6 | 5.7 | 6.1 | 8.1 | 6.6 | 7.8 | 6.3 | 7.0 | 8.1 | 6.9 | 4.9 | 4.9 |
| 8. Collective consumption | 18.9 | 2.9 | 11.5 | 23.6 | 16.1 | -6.7 | 1.8 | 6.9 | 7.5 | 9.3 | 6.9 | 7.4 | 5.6 | 6.8 | 2.9 | 7.5 | 4.8 | 4.6 |
| 9. Social transfers in kind | 18.0 | 1.3 | 13.7 | 20.2 | 19.3 | -1.0 | -2.4 | 4.8 | 4.9 | 7.1 | 6.3 | 8.2 | 6.9 | 7.1 | 12.4 | 6.5 | 5.0 | 5.1 |
| 10. Compensation of employees | 25.2 | 5.4 | 12.5 | 23.0 | 19.8 | -3.0 | -3.8 | 3.7 | 3.7 | 9.2 | 7.8 | 7.8 | 6.4 | 7.5 | 9.4 | 7.2 | 5.5 | 5.2 |
| 11. Intermediate consumption | 16.3 | 1.2 | 13.3 | 13.1 | 13.5 | -9.6 | 4.1 | 8.3 | 8.3 | 5.4 | 6.2 | 4.4 | 7.1 | 7.0 | 5.8 | 5.3 | 2.9 | 3.1 |
| 12. Social transfers other than in kind | 36.2 | 3.7 | 16.2 | 16.8 | 25.9 | 13.5 | -3.7 | -0.3 | 3.0 | 4.7 | 5.3 | 10.7 | 7.3 | 7.1 | 10.6 | 7.2 | 8.2 | 6.4 |
| 13. Social transfers in kind via market producers | 13.1 | 2.7 | 13.0 | 26.9 | 20.3 | 4.5 | -2.8 | 6.6 | 11.1 | 5.7 | 6.0 | 9.0 | 9.5 | 6.8 | 12.4 | 8.9 | 4.8 | 5.5 |
| 14. Interest | 59.8 | -12.4 | 3.4 | 23.6 | 30.9 | -23.6 | -50.4 | 19.2 | 23.9 | -27.1 | -2.9 | -14.7 | -36.2 | 5.4 | 6.4 | -8.8 | -60.4 | 42.6 |
| 15. Subsidies | 36.2 | 6.8 | 40.7 | 20.8 | 14.0 | -15.3 | 17.1 | 4.6 | 0.6 | -24.1 | -27.1 | -5.1 | 8.3 | 9.2 | 8.9 | -6.3 | 8.8 | 0.5 |
| 16. Other current expenditure 1) | 0.3 | -0.2 | 0.3 | -0.3 | 0.0 | 0.5 | -0.2 | -0.1 | 0.0 | 0.2 | -0.2 | 0.2 | 0.0 | -0.4 | 0.3 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 26.7 | 3.0 | 15.9 | 17.7 | 19.2 | 1.6 | -2.2 | 3.6 | 4.8 | 6.1 | 5.0 | 8.4 | 7.0 | 6.1 | 10.1 | 6.7 | 5.9 | 5.2 |
| 18. Gross saving 1) | -1.5 | 2.8 | 1.9 | 0.9 | -4.3 | -1.0 | 0.0 | 0.9 | 0.9 | -0.4 | 0.9 | -0.6 | -0.6 | 0.2 | -0.4 | 0.4 | -0.2 | -0.1 |
| 19. Capital transfers received | -12.7 | 54.7 | 172.1 | 14.9 | -27.6 | 239.7 | -32.7 | 26.4 | 33.3 | 0.0 | -38.8 | 11.6 | -59.9 | 123.2 | 29.4 | 13.3 | 14.1 | -0.7 |
| 20. Total revenue | 21.8 | 12.6 | 24.8 | 21.4 | 2.3 | 0.9 | -3.3 | 7.6 | 8.7 | 4.6 | 5.7 | 6.1 | 3.3 | 8.5 | 9.4 | 7.9 | 5.5 | 4.8 |
| 21. Gross fixed capital formation | 16.8 | 6.3 | 38.5 | 34.1 | 4.8 | -16.2 | -17.6 | 19.0 | 34.5 | -6.9 | -4.6 | 7.1 | -6.3 | 34.0 | 1.2 | 9.0 | 2.5 | 3.6 |
| 22. Other capital expenditure 1) | 0.2 | 0.0 | -0.1 | 0.4 | 0.7 | 0.2 | -1.9 | -0.1 | 1.3 | -0.2 | 0.2 | -0.2 | -0.1 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | 26.0 | 3.4 | 18.6 | 22.0 | 18.5 | -1.2 | -8.4 | 5.1 | 12.7 | 3.3 | 4.2 | 7.7 | 5.0 | 9.2 | 8.9 | 7.0 | 5.4 | 5.0 |
| 24. Tax burden | 24.3 | 9.6 | 22.4 | 23.0 | 2.2 | -4.8 | -0.9 | 7.3 | 8.1 | 5.4 | 7.6 | 6.7 | 6.0 | 6.4 | 10.0 | 7.3 | 5.0 | 5.5 |
| 25. Net lending (+) or net borrowing (-) | -1.4 | 3.2 | 1.8 | -0.1 | -5.4 | 0.5 | 2.4 | 0.9 | -1.3 | 0.5 | 0.5 | -0.6 | -0.7 | -0.3 | 0.2 | 0.3 | 0.1 | -0.1 |

1) Changes in GDP ratios.

Table 3D**Contributions to the change in the general government gross debt ratio****Estonia**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | -1.0 | -0.2 | -2.9 | -2.7 | 2.6 | 2.2 | -0.2 | -1.1 | 0.3 | -0.2 | -0.7 | -0.1 | 0.5 | 0.8 | 0.6 | 0.2 | 0.2 | 0.2 | |
| 2. Interest payments (% of GDP) | 0.5 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | |
| 3. Implicit interest rate 2) | : | 4.9 | 4.0 | 4.2 | 5.6 | 3.5 | 1.3 | 1.6 | 1.9 | 0.8 | 0.7 | 0.5 | 0.4 | 0.4 | 0.4 | 0.3 | 0.1 | 0.2 | |
| 4. Nominal GDP growth rate | 37.4 | 13.1 | 19.6 | 20.9 | 1.5 | -14.6 | 4.6 | 13.2 | 7.3 | 5.4 | 6.0 | 3.0 | 4.4 | 9.6 | 9.5 | 6.7 | 5.2 | 5.2 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | -1.0 | -0.2 | -2.9 | -2.7 | 2.6 | 2.2 | -0.2 | -1.1 | 0.3 | -0.2 | -0.7 | -0.1 | 0.5 | 0.8 | 0.6 | 0.2 | 0.2 | 0.2 | |
| 6. Contribution of nominal GDP growth | : | -0.6 | -0.8 | -0.8 | -0.1 | 0.8 | -0.3 | -0.8 | -0.4 | -0.5 | -0.6 | -0.3 | -0.4 | -0.9 | -0.8 | -0.5 | -0.4 | -0.4 | |
| 7. Stock-flow adjustment 3) | : | 0.5 | 3.6 | 2.7 | -1.9 | -0.3 | -0.1 | 1.3 | 3.8 | 1.1 | 1.7 | -0.1 | 0.1 | -0.8 | -0.7 | 0.6 | 0.0 | 0.0 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.5 | -0.4 | -3.0 | -2.9 | 2.4 | 2.0 | -0.3 | -1.2 | 0.2 | -0.3 | -0.8 | -0.2 | 0.5 | 0.7 | 0.5 | 0.2 | 0.1 | 0.2 | |
| 9. Snow-ball effect | : | -0.4 | -0.6 | -0.6 | 0.2 | 1.0 | -0.2 | -0.7 | -0.3 | -0.4 | -0.5 | -0.3 | -0.4 | -0.9 | -0.8 | -0.5 | -0.4 | -0.4 | |
| 10. Stock-flow adjustment 3) | : | 0.5 | 3.6 | 2.7 | -1.9 | -0.3 | -0.1 | 1.3 | 3.8 | 1.1 | 1.7 | -0.1 | 0.1 | -0.8 | -0.7 | 0.6 | 0.0 | 0.0 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -0.3 | -0.1 | -0.9 | 0.7 | 2.7 | -0.6 | -0.5 | 3.7 | 0.4 | 0.4 | -0.6 | 0.2 | -0.9 | -1.0 | 0.3 | -0.3 | -0.2 | |
| 12. Level of gross debt (end of year) | 8.0 | 4.8 | 4.6 | 3.8 | 4.5 | 7.2 | 6.6 | 6.1 | 9.8 | 10.2 | 10.6 | 10.0 | 10.2 | 9.3 | 8.4 | 8.7 | 8.4 | 8.2 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 4A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Ireland | (Mrd EURO-IEP) | | | | | | | | | | | | | | | | | |
|---|----------------|------|------|------|-------|-------|-------|-------|-------|-------|------|------|------|------|------|------|------|------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 7.6 | 14.0 | 25.1 | 25.9 | 22.6 | 18.4 | 18.1 | 17.8 | 18.4 | 19.3 | 21.2 | 22.5 | 23.4 | 24.6 | 25.5 | 26.9 | 28.3 | 29.2 |
| 2. Current taxes on income and wealth | 7.2 | 14.9 | 25.3 | 26.1 | 23.0 | 20.1 | 19.6 | 20.8 | 22.3 | 22.9 | 24.9 | 27.9 | 28.9 | 30.6 | 34.6 | 36.8 | 38.9 | 40.8 |
| 3. Social contributions | 3.3 | 5.3 | 9.6 | 10.7 | 11.0 | 10.3 | 9.5 | 10.4 | 9.9 | 10.4 | 11.0 | 11.4 | 12.1 | 12.7 | 13.5 | 14.5 | 15.1 | 15.8 |
| 4. Of which actual social contributions | 2.4 | 3.9 | 7.2 | 8.1 | 8.3 | 8.8 | 8.4 | 9.0 | 8.5 | 9.0 | 9.6 | 10.2 | 10.7 | 11.4 | 12.3 | 13.4 | 14.1 | 14.9 |
| 5. Other current revenue, including sales | 2.1 | 3.0 | 5.4 | 5.8 | 6.6 | 6.7 | 7.7 | 7.9 | 8.4 | 8.3 | 8.2 | 8.5 | 7.7 | 7.8 | 7.8 | 8.0 | 8.0 | 8.0 |
| 6. Total current revenue | 20.2 | 37.3 | 65.3 | 68.5 | 63.1 | 55.4 | 54.8 | 56.9 | 58.9 | 61.0 | 65.3 | 70.2 | 72.1 | 75.7 | 81.3 | 86.2 | 90.3 | 93.8 |
| 7. Government consumption expenditure | 9.4 | 15.9 | 30.0 | 33.3 | 35.3 | 34.3 | 31.5 | 31.3 | 31.0 | 30.4 | 31.3 | 32.2 | 33.6 | 35.8 | 38.9 | 42.2 | 44.2 | 45.9 |
| 8. Collective consumption | 3.6 | 5.8 | 9.7 | 10.9 | 11.4 | 11.2 | 10.1 | 10.7 | 10.3 | 9.9 | 10.2 | 10.5 | 10.9 | 11.5 | 12.5 | 12.8 | 13.0 | 13.3 |
| 9. Social transfers in kind | 5.8 | 10.1 | 20.3 | 22.3 | 23.9 | 23.1 | 21.4 | 20.7 | 20.6 | 20.5 | 21.0 | 21.7 | 22.7 | 24.3 | 26.4 | 29.4 | 31.1 | 32.6 |
| 10. Compensation of employees | 5.8 | 8.9 | 18.2 | 19.9 | 21.2 | 20.7 | 19.3 | 19.4 | 19.0 | 18.6 | 18.4 | 19.0 | 19.4 | 20.7 | 22.2 | 23.8 | 24.7 | 25.5 |
| 11. Intermediate consumption | 3.1 | 5.5 | 8.8 | 9.7 | 10.0 | 10.0 | 9.2 | 8.8 | 8.3 | 8.2 | 8.9 | 9.2 | 9.6 | 10.0 | 11.0 | 12.7 | 13.7 | 14.4 |
| 12. Social transfers other than in kind | 5.8 | 8.0 | 16.9 | 19.1 | 21.8 | 24.3 | 23.9 | 23.9 | 24.3 | 23.6 | 23.1 | 23.1 | 22.8 | 23.0 | 23.4 | 23.7 | 24.6 | 25.3 |
| 13. Social transfers in kind via market producers | 0.7 | 1.6 | 3.7 | 4.1 | 4.5 | 4.6 | 5.0 | 5.0 | 5.2 | 5.0 | 5.1 | 5.4 | 5.7 | 6.1 | 6.7 | 6.8 | 6.8 | 6.9 |
| 14. Interest | 2.8 | 2.1 | 1.9 | 2.0 | 2.4 | 3.4 | 4.7 | 5.8 | 7.3 | 7.8 | 7.6 | 6.9 | 6.2 | 5.8 | 5.2 | 4.7 | 4.1 | 3.7 |
| 15. Subsidies | 0.5 | 1.1 | 1.7 | 1.8 | 1.9 | 1.9 | 1.8 | 1.7 | 1.9 | 1.9 | 1.9 | 1.8 | 1.8 | 1.8 | 1.9 | 1.6 | 2.0 | 2.0 |
| 16. Other current expenditure | 1.4 | 1.5 | 3.4 | 3.1 | 3.5 | 2.7 | 2.7 | 2.6 | 2.5 | 2.9 | 2.8 | 2.5 | 3.0 | 3.2 | 3.7 | 3.7 | 4.0 | 4.0 |
| 17. Total current expenditure | 20.3 | 28.7 | 54.4 | 59.8 | 65.4 | 67.6 | 66.5 | 67.2 | 68.6 | 68.0 | 67.7 | 67.8 | 68.5 | 70.7 | 74.1 | 76.9 | 79.8 | 82.0 |
| 18. Gross saving | 0.0 | 8.6 | 10.9 | 8.6 | -2.4 | -12.2 | -11.7 | -10.3 | -9.7 | -7.0 | -2.4 | 2.3 | 3.5 | 5.0 | 7.2 | 9.3 | 10.5 | 11.8 |
| 19. Capital transfers received | 1.0 | 1.5 | 2.5 | 2.9 | 2.3 | 1.1 | 0.6 | 0.9 | 0.6 | 0.6 | 0.8 | 0.7 | 1.4 | 0.9 | 1.0 | 1.0 | 1.0 | 1.1 |
| 20. Total revenue | 21.2 | 38.7 | 67.8 | 71.4 | 65.4 | 56.5 | 55.4 | 57.8 | 59.5 | 61.5 | 66.0 | 70.9 | 73.5 | 76.6 | 82.3 | 87.2 | 91.3 | 94.9 |
| 21. Gross fixed capital formation | 1.3 | 3.8 | 7.0 | 9.2 | 9.9 | 6.4 | 5.7 | 4.2 | 3.6 | 3.6 | 4.3 | 4.7 | 5.2 | 5.3 | 6.3 | 7.8 | 8.6 | 8.9 |
| 22. Other capital expenditure | 0.8 | 1.0 | 1.3 | 1.9 | 3.3 | 6.0 | 36.9 | 8.3 | 1.5 | 1.0 | 1.2 | 3.5 | 1.7 | 1.5 | 1.8 | 1.7 | 1.9 | 1.8 |
| 23. Total expenditure | 22.4 | 33.5 | 62.7 | 70.9 | 78.6 | 80.0 | 109.2 | 79.7 | 73.7 | 72.6 | 73.1 | 76.0 | 75.4 | 77.5 | 82.2 | 86.4 | 90.2 | 92.7 |
| 24. Tax burden | 17.6 | 33.3 | 58.1 | 60.8 | 54.5 | 47.8 | 46.6 | 48.2 | 49.7 | 51.8 | 56.3 | 61.4 | 64.2 | 67.6 | 73.1 | 77.9 | 82.0 | 85.6 |
| 25. Net lending (+) or net borrowing (-) | -1.2 | 5.3 | 5.1 | 0.5 | -13.2 | -23.5 | -53.8 | -21.9 | -14.2 | -11.1 | -7.1 | -5.1 | -1.9 | -0.9 | 0.2 | 0.8 | 1.0 | 2.2 |

Table 4B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Ireland

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|-------|-------|-------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 13.9 | 13.0 | 13.6 | 13.1 | 12.0 | 10.8 | 10.8 | 10.4 | 10.5 | 10.7 | 10.9 | 8.5 | 8.6 | 8.3 | 7.9 | 7.8 | 7.8 | 7.7 |
| 2. Current taxes on income and wealth | 13.2 | 13.8 | 13.6 | 13.2 | 12.2 | 11.8 | 11.7 | 12.2 | 12.7 | 12.8 | 12.8 | 10.6 | 10.6 | 10.3 | 10.7 | 10.7 | 10.7 | 10.7 |
| 3. Social contributions | 6.0 | 4.9 | 5.2 | 5.4 | 5.9 | 6.0 | 5.7 | 6.1 | 5.6 | 5.8 | 5.6 | 4.3 | 4.4 | 4.3 | 4.2 | 4.2 | 4.2 | 4.2 |
| 4. Of which actual social contributions | 4.3 | 3.6 | 3.9 | 4.1 | 4.4 | 5.2 | 5.0 | 5.3 | 4.9 | 5.0 | 4.9 | 3.9 | 3.9 | 3.8 | 3.8 | 3.9 | 3.9 | 3.9 |
| 5. Other current revenue, including sales | 3.8 | 2.8 | 2.9 | 2.9 | 3.5 | 4.0 | 4.6 | 4.6 | 4.8 | 4.6 | 4.2 | 3.2 | 2.8 | 2.6 | 2.4 | 2.3 | 2.2 | 2.1 |
| 6. Total current revenue | 36.9 | 34.4 | 35.3 | 34.7 | 33.6 | 32.6 | 32.7 | 33.3 | 33.7 | 33.9 | 33.5 | 26.7 | 26.5 | 25.5 | 25.1 | 25.0 | 24.9 | 24.7 |
| 7. Government consumption expenditure | 17.2 | 14.7 | 16.2 | 16.9 | 18.8 | 20.1 | 18.8 | 18.3 | 17.7 | 16.9 | 16.0 | 12.3 | 12.4 | 12.1 | 12.0 | 12.2 | 12.2 | 12.1 |
| 8. Collective consumption | 6.6 | 5.3 | 5.2 | 5.5 | 6.1 | 6.6 | 6.0 | 6.2 | 5.9 | 5.5 | 5.2 | 4.0 | 4.0 | 3.9 | 3.9 | 3.7 | 3.6 | 3.5 |
| 9. Social transfers in kind | 10.6 | 9.3 | 11.0 | 11.3 | 12.7 | 13.6 | 12.7 | 12.1 | 11.8 | 11.4 | 10.8 | 8.3 | 8.3 | 8.2 | 8.1 | 8.5 | 8.6 | 8.6 |
| 10. Compensation of employees | 10.6 | 8.2 | 9.8 | 10.1 | 11.3 | 12.2 | 11.5 | 11.3 | 10.8 | 10.3 | 9.4 | 7.2 | 7.2 | 7.0 | 6.9 | 6.9 | 6.8 | 6.7 |
| 11. Intermediate consumption | 5.7 | 5.1 | 4.7 | 4.9 | 5.3 | 5.9 | 5.5 | 5.2 | 4.8 | 4.6 | 4.6 | 3.5 | 3.5 | 3.4 | 3.4 | 3.7 | 3.8 | 3.8 |
| 12. Social transfers other than in kind | 10.6 | 7.3 | 9.1 | 9.7 | 11.6 | 14.3 | 14.2 | 14.0 | 13.9 | 13.1 | 11.8 | 8.8 | 8.4 | 7.8 | 7.2 | 6.9 | 6.8 | 6.7 |
| 13. Social transfers in kind via market producers | 1.3 | 1.5 | 2.0 | 2.1 | 2.4 | 2.7 | 3.0 | 2.9 | 3.0 | 2.8 | 2.6 | 2.1 | 2.1 | 2.1 | 2.1 | 2.0 | 1.9 | 1.8 |
| 14. Interest | 5.1 | 1.9 | 1.0 | 1.0 | 1.3 | 2.0 | 2.8 | 3.4 | 4.2 | 4.3 | 3.9 | 2.6 | 2.3 | 2.0 | 1.6 | 1.4 | 1.1 | 1.0 |
| 15. Subsidies | 1.0 | 1.0 | 0.9 | 0.9 | 1.0 | 1.1 | 1.1 | 1.0 | 1.1 | 1.1 | 1.0 | 0.7 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 |
| 16. Other current expenditure | 2.5 | 1.4 | 1.8 | 1.6 | 1.9 | 1.6 | 1.6 | 1.5 | 1.4 | 1.6 | 1.4 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 |
| 17. Total current expenditure | 37.0 | 26.4 | 29.4 | 30.3 | 34.8 | 39.8 | 39.7 | 39.3 | 39.2 | 37.8 | 34.7 | 25.8 | 25.2 | 23.8 | 22.9 | 22.3 | 22.0 | 21.6 |
| 18. Gross saving | -0.1 | 8.0 | 5.9 | 4.4 | -1.3 | -7.2 | -7.0 | -6.0 | -5.5 | -3.9 | -1.2 | 0.9 | 1.3 | 1.7 | 2.2 | 2.7 | 2.9 | 3.1 |
| 19. Capital transfers received | 1.8 | 1.4 | 1.4 | 1.5 | 1.2 | 0.6 | 0.3 | 0.5 | 0.3 | 0.3 | 0.4 | 0.3 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| 20. Total revenue | 38.7 | 35.7 | 36.6 | 36.2 | 34.8 | 33.2 | 33.0 | 33.8 | 34.0 | 34.2 | 33.9 | 27.0 | 27.0 | 25.8 | 25.4 | 25.3 | 25.2 | 25.0 |
| 21. Gross fixed capital formation | 2.3 | 3.5 | 3.8 | 4.7 | 5.3 | 3.8 | 3.4 | 2.5 | 2.0 | 2.0 | 2.2 | 1.8 | 1.9 | 1.8 | 2.0 | 2.3 | 2.4 | 2.4 |
| 22. Other capital expenditure | 1.5 | 1.0 | 0.7 | 0.9 | 1.7 | 3.5 | 22.0 | 4.8 | 0.9 | 0.6 | 0.6 | 1.3 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.5 |
| 23. Total expenditure | 40.8 | 30.9 | 33.9 | 35.9 | 41.8 | 47.0 | 65.1 | 46.7 | 42.1 | 40.4 | 37.5 | 28.9 | 27.7 | 26.1 | 25.4 | 25.0 | 24.9 | 24.4 |
| 24. Tax burden | 32.0 | 30.8 | 31.4 | 30.8 | 29.0 | 28.1 | 27.8 | 28.2 | 28.4 | 28.8 | 28.9 | 23.4 | 23.6 | 22.8 | 22.6 | 22.6 | 22.6 | 22.6 |
| 25. Net lending (+) or net borrowing (-) | -2.1 | 4.9 | 2.8 | 0.3 | -7.0 | -13.8 | -32.1 | -12.8 | -8.1 | -6.2 | -3.6 | -1.9 | -0.7 | -0.3 | 0.1 | 0.2 | 0.3 | 0.6 |

Table 4C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Ireland

(EURO-IEP; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|-------|-------|-------|-------|-------|------|------|------|-------|-------|-------|-------|-------|------|
| 1. Taxes on production and imports | 10.8 | 15.0 | 12.3 | 3.1 | -12.8 | -18.6 | -1.6 | -1.6 | 3.2 | 5.1 | 9.9 | 5.8 | 4.3 | 5.0 | 3.6 | 5.6 | 5.0 | 3.2 |
| 2. Current taxes on income and wealth | 14.0 | 15.9 | 15.9 | 3.3 | -12.0 | -12.5 | -2.6 | 6.5 | 7.0 | 2.9 | 8.5 | 11.9 | 3.8 | 5.8 | 12.9 | 6.6 | 5.6 | 4.9 |
| 3. Social contributions | 3.0 | 17.8 | 9.5 | 11.9 | 2.7 | -6.6 | -7.5 | 9.3 | -4.7 | 5.4 | 5.5 | 3.7 | 5.7 | 5.0 | 6.4 | 7.5 | 4.4 | 4.6 |
| 4. Of which actual social contributions | 2.7 | 18.0 | 9.7 | 13.6 | 2.5 | 5.8 | -4.3 | 7.2 | -6.1 | 6.2 | 6.5 | 6.3 | 4.9 | 6.7 | 7.8 | 8.9 | 5.3 | 5.4 |
| 5. Other current revenue, including sales | 9.8 | 14.5 | 15.7 | 8.5 | 12.9 | 2.4 | 14.3 | 2.8 | 6.1 | -1.0 | -1.5 | 3.5 | -9.4 | 2.1 | -0.3 | 2.1 | 0.3 | 0.3 |
| 6. Total current revenue | 10.6 | 15.7 | 13.5 | 4.9 | -7.9 | -12.1 | -1.1 | 3.8 | 3.6 | 3.4 | 7.1 | 7.5 | 2.7 | 5.0 | 7.4 | 6.0 | 4.8 | 3.9 |
| 7. Government consumption expenditure | 5.7 | 15.0 | 10.0 | 10.9 | 6.0 | -2.9 | -8.0 | -0.6 | -1.2 | -1.6 | 2.7 | 3.0 | 4.3 | 6.7 | 8.6 | 8.4 | 4.8 | 3.8 |
| 8. Collective consumption | 5.3 | 17.0 | 13.4 | 12.7 | 4.5 | -2.0 | -9.5 | 5.2 | -3.2 | -4.0 | 3.2 | 2.4 | 4.1 | 5.8 | 8.6 | 2.0 | 2.0 | 2.0 |
| 9. Social transfers in kind | 6.0 | 13.9 | 8.5 | 10.0 | 6.8 | -3.4 | -7.3 | -3.3 | -0.1 | -0.5 | 2.4 | 3.3 | 4.3 | 7.2 | 8.6 | 11.4 | 6.0 | 4.5 |
| 10. Compensation of employees | 5.3 | 12.9 | 9.6 | 9.6 | 6.5 | -2.3 | -6.9 | 0.5 | -2.0 | -2.1 | -1.2 | 3.2 | 2.6 | 6.4 | 7.5 | 6.9 | 4.1 | 3.2 |
| 11. Intermediate consumption | 4.2 | 13.6 | 11.2 | 10.8 | 3.1 | -0.5 | -8.2 | -4.0 | -5.2 | -1.8 | 9.0 | 3.4 | 4.3 | 3.8 | 9.8 | 15.2 | 7.8 | 5.8 |
| 12. Social transfers other than in kind | 5.7 | 5.5 | 11.6 | 13.6 | 13.9 | 11.4 | -1.7 | 0.2 | 1.5 | -2.8 | -2.4 | 0.2 | -1.2 | 0.9 | 1.5 | 1.4 | 3.8 | 3.0 |
| 13. Social transfers in kind via market producers | 11.5 | 22.2 | 11.2 | 11.7 | 10.7 | 1.7 | 7.4 | 0.1 | 5.3 | -4.5 | 2.3 | 6.1 | 5.3 | 7.9 | 9.0 | 0.8 | 1.1 | 1.4 |
| 14. Interest | -6.0 | -3.8 | 6.2 | 7.3 | 21.1 | 42.2 | 39.0 | 21.5 | 26.5 | 6.3 | -2.2 | -9.7 | -10.0 | -5.3 | -10.3 | -10.7 | -12.9 | -8.8 |
| 15. Subsidies | 12.6 | 3.6 | -2.8 | 7.2 | 6.9 | -1.7 | -3.2 | -5.7 | 13.0 | -2.0 | -2.2 | -5.1 | -1.1 | 4.0 | 2.4 | -13.5 | 22.2 | 2.8 |
| 16. Other current expenditure 1) | 0.2 | -0.1 | 0.0 | -0.2 | 0.3 | -0.3 | 0.0 | -0.1 | -0.1 | 0.2 | -0.2 | -0.5 | 0.1 | 0.0 | 0.1 | -0.1 | 0.0 | 0.0 |
| 17. Total current expenditure | 5.1 | 9.4 | 10.1 | 10.0 | 9.4 | 3.4 | -1.6 | 1.0 | 2.1 | -0.9 | -0.4 | 0.3 | 1.0 | 3.2 | 4.8 | 3.7 | 3.8 | 2.8 |
| 18. Gross saving 1) | 1.8 | 1.5 | 1.1 | -1.5 | -5.6 | -5.9 | 0.2 | 1.0 | 0.5 | 1.6 | 2.7 | 2.1 | 0.4 | 0.4 | 0.5 | 0.5 | 0.2 | 0.2 |
| 19. Capital transfers received | -2.5 | -1.7 | 28.8 | 15.7 | -21.0 | -54.2 | -46.7 | 50.8 | -31.7 | -3.4 | 35.6 | -7.1 | 98.4 | -36.7 | 16.6 | -4.0 | 3.9 | 4.8 |
| 20. Total revenue | 10.0 | 14.9 | 14.0 | 5.3 | -8.4 | -13.6 | -2.0 | 4.3 | 3.0 | 3.4 | 7.4 | 7.3 | 3.7 | 4.2 | 7.5 | 5.9 | 4.7 | 3.9 |
| 21. Gross fixed capital formation | 15.8 | 31.4 | 16.7 | 31.0 | 7.3 | -35.1 | -11.2 | -25.5 | -15.8 | 1.3 | 18.4 | 9.4 | 10.7 | 1.3 | 20.6 | 23.7 | 9.9 | 3.9 |
| 22. Other capital expenditure 1) | -0.4 | -0.5 | -0.1 | 0.2 | 0.8 | 1.8 | 18.5 | -17.2 | -4.0 | -0.3 | 0.0 | 0.7 | -0.7 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | 4.9 | 10.0 | 10.3 | 13.1 | 10.9 | 1.9 | 36.4 | -27.0 | -7.5 | -1.5 | 0.7 | 3.9 | -0.8 | 2.8 | 6.0 | 5.2 | 4.4 | 2.7 |
| 24. Tax burden | 10.8 | 15.7 | 13.6 | 4.6 | -10.4 | -12.3 | -2.5 | 3.4 | 3.2 | 4.2 | 8.8 | 9.0 | 4.5 | 5.4 | 8.1 | 6.5 | 5.3 | 4.4 |
| 25. Net lending (+) or net borrowing (-) | 1.9 | 1.3 | 1.2 | -2.5 | -7.3 | -6.8 | -18.2 | 19.2 | 4.7 | 1.9 | 2.5 | 1.7 | 1.3 | 0.4 | 0.4 | 0.2 | 0.1 | 0.3 |

1) Changes in GDP ratios.

Table 4D**Contributions to the change in the general government gross debt ratio****Ireland**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|-------|-------|-------|-------|-------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 2.1 | -1.0 | -2.8 | -0.3 | 7.0 | 13.8 | 32.1 | 12.8 | 8.1 | 6.2 | 3.6 | 1.9 | 0.7 | 0.3 | -0.1 | -0.2 | -0.3 | -0.6 | |
| 2. Interest payments (% of GDP) | 5.1 | 1.4 | 1.0 | 1.0 | 1.3 | 2.0 | 2.8 | 3.4 | 4.2 | 4.3 | 3.9 | 2.6 | 2.3 | 2.0 | 1.6 | 1.4 | 1.1 | 1.0 | |
| 3. Implicit interest rate 2) | : | 4.5 | 4.2 | 4.5 | 5.1 | 4.3 | 4.5 | 4.0 | 3.8 | 3.7 | 3.5 | 3.4 | 3.1 | 2.9 | 2.6 | 2.3 | 2.0 | 1.9 | |
| 4. Nominal GDP growth rate | 13.0 | 12.5 | 8.7 | 6.6 | -4.8 | -9.4 | -1.4 | 1.8 | 2.5 | 2.6 | 8.4 | 34.9 | 3.4 | 9.4 | 9.1 | 6.5 | 5.0 | 4.8 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 2.1 | -1.0 | -2.8 | -0.3 | 7.0 | 13.8 | 32.1 | 12.8 | 8.1 | 6.2 | 3.6 | 1.9 | 0.7 | 0.3 | -0.1 | -0.2 | -0.3 | -0.6 | |
| 6. Contribution of nominal GDP growth | : | -4.0 | -2.1 | -1.5 | 1.2 | 4.4 | 0.9 | -1.6 | -2.7 | -3.0 | -9.3 | -27.0 | -2.5 | -6.3 | -5.6 | -3.9 | -2.8 | -2.5 | |
| 7. Stock-flow adjustment 3) | : | 2.1 | 2.4 | 2.0 | 10.3 | 0.9 | -8.5 | 13.8 | 3.5 | -3.2 | -9.8 | -2.6 | -1.0 | -0.1 | 1.5 | -0.5 | -1.9 | 1.7 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -3.0 | -2.4 | -3.8 | -1.3 | 5.7 | 11.8 | 29.2 | 9.5 | 3.9 | 1.9 | -0.2 | -0.7 | -1.6 | -1.7 | -1.7 | -1.6 | -1.4 | -1.6 | |
| 9. Snow-ball effect | : | -2.6 | -1.1 | -0.5 | 2.5 | 6.4 | 3.7 | 1.8 | 1.4 | 1.3 | -5.4 | -24.4 | -0.2 | -4.4 | -4.0 | -2.5 | -1.7 | -1.5 | |
| 10. Stock-flow adjustment 3) | : | 2.1 | 2.4 | 2.0 | 10.3 | 0.9 | -8.5 | 13.8 | 3.5 | -3.2 | -9.8 | -2.6 | -1.0 | -0.1 | 1.5 | -0.5 | -1.9 | 1.7 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -2.8 | -2.5 | 0.3 | 18.5 | 19.1 | 24.4 | 25.1 | 8.9 | -0.1 | -15.5 | -27.7 | -2.8 | -6.1 | -4.2 | -4.6 | -5.1 | -1.3 | |
| 12. Level of gross debt (end of year) | 78.5 | 33.2 | 23.6 | 23.9 | 42.4 | 61.5 | 86.0 | 111.1 | 119.9 | 119.9 | 104.4 | 76.7 | 73.9 | 67.8 | 63.6 | 59.0 | 53.9 | 52.6 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 5A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Greece | (Mrd EURO-GRD) | | | | | | | | | | | | | | | | | |
|---|----------------|------|-------|-------|-------|-------|-------|-------|-------|-------|------|-------|------|------|------|------|------|------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 11.4 | 18.5 | 26.7 | 29.2 | 30.4 | 27.8 | 28.5 | 28.0 | 26.5 | 26.0 | 28.1 | 28.6 | 30.3 | 30.6 | 31.3 | 31.1 | 31.9 | 32.7 |
| 2. Current taxes on income and wealth | 6.1 | 13.8 | 18.0 | 19.2 | 19.6 | 20.3 | 18.7 | 19.1 | 20.7 | 18.9 | 17.4 | 16.8 | 17.7 | 17.7 | 18.6 | 18.5 | 18.5 | 19.3 |
| 3. Social contributions | 9.6 | 16.3 | 25.9 | 28.9 | 30.6 | 29.3 | 29.7 | 27.3 | 26.6 | 24.5 | 24.1 | 24.4 | 24.9 | 26.0 | 26.3 | 26.4 | 26.7 | 27.0 |
| 4. Of which actual social contributions | 8.4 | 14.3 | 22.4 | 24.9 | 26.0 | 24.2 | 24.7 | 22.1 | 20.9 | 19.4 | 18.6 | 18.8 | 19.3 | 20.7 | 21.5 | 21.6 | 21.8 | 22.1 |
| 5. Other current revenue, including sales | 5.1 | 7.2 | 9.4 | 10.9 | 12.4 | 11.8 | 11.8 | 11.7 | 11.0 | 12.2 | 9.7 | 10.0 | 11.4 | 10.0 | 9.6 | 10.1 | 8.6 | 8.9 |
| 6. Total current revenue | 32.2 | 55.8 | 80.0 | 88.2 | 93.1 | 89.3 | 88.7 | 86.0 | 84.9 | 81.5 | 79.2 | 79.8 | 84.2 | 84.3 | 85.9 | 86.1 | 85.6 | 87.9 |
| 7. Government consumption expenditure | 16.6 | 25.8 | 43.9 | 47.8 | 50.2 | 55.4 | 50.1 | 44.9 | 41.8 | 37.0 | 36.5 | 36.0 | 35.7 | 36.4 | 35.3 | 37.1 | 37.5 | 38.2 |
| 8. Collective consumption | 7.6 | 13.1 | 22.6 | 24.4 | 25.1 | 29.2 | 25.4 | 22.5 | 21.9 | 19.8 | 20.6 | 20.5 | 20.0 | 20.3 | 19.5 | 21.0 | 21.2 | 21.5 |
| 9. Social transfers in kind | 9.0 | 12.7 | 21.3 | 23.4 | 25.1 | 26.2 | 24.7 | 22.4 | 19.9 | 17.2 | 15.8 | 15.5 | 15.7 | 16.1 | 15.8 | 16.1 | 16.3 | 16.6 |
| 10. Compensation of employees | 9.5 | 14.9 | 24.0 | 25.8 | 28.0 | 31.1 | 28.1 | 26.1 | 24.5 | 21.9 | 21.9 | 21.5 | 21.4 | 21.5 | 21.7 | 22.0 | 22.4 | 22.7 |
| 11. Intermediate consumption | 5.0 | 7.4 | 13.6 | 15.6 | 15.1 | 15.9 | 13.5 | 9.8 | 9.6 | 8.6 | 8.9 | 8.9 | 9.2 | 9.3 | 8.5 | 9.6 | 9.3 | 10.0 |
| 12. Social transfers other than in kind | 10.2 | 17.4 | 30.4 | 33.9 | 38.8 | 41.6 | 40.1 | 40.4 | 38.8 | 34.3 | 35.1 | 35.0 | 35.1 | 34.2 | 34.4 | 35.0 | 34.9 | 35.1 |
| 13. Social transfers in kind via market producers | 1.8 | 3.1 | 5.5 | 6.1 | 6.9 | 7.3 | 7.2 | 7.1 | 5.5 | 4.4 | 3.8 | 4.0 | 3.9 | 4.2 | 3.9 | 3.9 | 4.0 | 4.0 |
| 14. Interest | 10.0 | 9.7 | 9.6 | 10.5 | 11.7 | 12.0 | 13.7 | 15.6 | 10.1 | 7.4 | 7.1 | 6.3 | 5.6 | 5.6 | 6.1 | 5.6 | 5.3 | 5.2 |
| 15. Subsidies | 0.2 | 0.0 | 0.1 | 0.2 | 0.1 | 0.2 | 0.3 | 1.3 | 1.5 | 2.1 | 1.8 | 1.7 | 1.8 | 1.7 | 1.6 | 1.9 | 1.8 | 1.7 |
| 16. Other current expenditure | 1.7 | 2.2 | 3.7 | 4.2 | 4.9 | 4.7 | 4.4 | 3.4 | 3.2 | 3.3 | 3.0 | 2.8 | 2.8 | 2.7 | 3.4 | 3.0 | 3.1 | 3.0 |
| 17. Total current expenditure | 38.3 | 54.8 | 87.0 | 96.2 | 105.5 | 112.8 | 107.3 | 103.6 | 93.2 | 82.1 | 81.5 | 80.3 | 79.8 | 79.2 | 79.5 | 80.9 | 80.7 | 81.7 |
| 18. Gross saving | -6.1 | 1.0 | -7.0 | -8.0 | -12.4 | -23.6 | -18.6 | -17.6 | -8.4 | -0.5 | -2.3 | -0.5 | 4.5 | 5.2 | 6.4 | 5.2 | 4.9 | 6.1 |
| 19. Capital transfers received | 1.5 | 4.0 | 5.3 | 5.7 | 5.3 | 3.2 | 4.7 | 4.8 | 4.8 | 7.4 | 4.2 | 5.2 | 3.1 | 2.5 | 2.7 | 4.3 | 4.9 | 4.2 |
| 20. Total revenue | 33.8 | 59.8 | 85.3 | 93.9 | 98.4 | 92.5 | 93.4 | 90.8 | 89.7 | 88.9 | 83.5 | 85.0 | 87.3 | 86.8 | 88.6 | 90.4 | 90.5 | 92.1 |
| 21. Gross fixed capital formation | 3.6 | 7.1 | 12.5 | 11.3 | 13.5 | 13.6 | 8.3 | 5.1 | 4.8 | 6.2 | 6.6 | 6.8 | 6.1 | 7.9 | 5.6 | 6.7 | 7.4 | 7.8 |
| 22. Other capital expenditure | 0.8 | 3.7 | -1.2 | 2.0 | 4.0 | 2.1 | 3.1 | 3.3 | 8.6 | 24.4 | 1.7 | 7.9 | 0.6 | -1.5 | 1.7 | 0.4 | 0.4 | 0.4 |
| 23. Total expenditure | 42.8 | 65.6 | 98.3 | 109.5 | 123.0 | 128.5 | 118.7 | 112.1 | 106.7 | 112.7 | 89.8 | 94.9 | 86.5 | 85.5 | 86.7 | 88.0 | 88.6 | 89.9 |
| 24. Tax burden | 26.3 | 47.2 | 67.6 | 74.0 | 77.0 | 73.0 | 72.4 | 69.6 | 67.8 | 64.0 | 63.9 | 64.6 | 67.7 | 69.7 | 71.1 | 70.9 | 71.8 | 73.7 |
| 25. Net lending (+) or net borrowing (-) | -9.1 | -5.7 | -13.0 | -15.6 | -24.6 | -36.0 | -25.3 | -21.3 | -17.0 | -23.8 | -6.4 | -10.0 | 0.9 | 1.3 | 1.8 | 2.5 | 2.0 | 2.2 |

Table 5B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Greece

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|-------|-------|-------|-------|------|-------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 12.3 | 13.1 | 12.2 | 12.6 | 12.6 | 11.7 | 12.6 | 13.5 | 13.9 | 14.4 | 15.7 | 16.1 | 17.2 | 17.0 | 17.0 | 16.4 | 16.3 | 16.1 |
| 2. Current taxes on income and wealth | 6.6 | 9.8 | 8.3 | 8.3 | 8.1 | 8.5 | 8.3 | 9.2 | 10.8 | 10.5 | 9.7 | 9.5 | 10.0 | 9.8 | 10.1 | 9.7 | 9.5 | 9.5 |
| 3. Social contributions | 10.4 | 11.6 | 11.9 | 12.4 | 12.7 | 12.4 | 13.1 | 13.2 | 13.9 | 13.5 | 13.5 | 13.8 | 14.1 | 14.4 | 14.2 | 14.0 | 13.6 | 13.3 |
| 4. Of which actual social contributions | 9.0 | 10.1 | 10.3 | 10.7 | 10.7 | 10.2 | 10.9 | 10.7 | 10.9 | 10.7 | 10.4 | 10.6 | 10.9 | 11.5 | 11.6 | 11.4 | 11.1 | 10.9 |
| 5. Other current revenue, including sales | 5.4 | 5.1 | 4.3 | 4.7 | 5.1 | 5.0 | 5.2 | 5.6 | 5.8 | 6.7 | 5.4 | 5.6 | 6.5 | 5.6 | 5.2 | 5.3 | 4.4 | 4.4 |
| 6. Total current revenue | 34.6 | 39.5 | 36.7 | 37.9 | 38.5 | 37.6 | 39.2 | 41.6 | 44.4 | 45.1 | 44.3 | 45.0 | 47.7 | 46.8 | 46.5 | 45.4 | 43.8 | 43.4 |
| 7. Government consumption expenditure | 17.8 | 18.3 | 20.2 | 20.5 | 20.7 | 23.3 | 22.2 | 21.7 | 21.8 | 20.5 | 20.4 | 20.3 | 20.2 | 20.2 | 19.1 | 19.6 | 19.2 | 18.8 |
| 8. Collective consumption | 8.1 | 9.3 | 10.4 | 10.5 | 10.4 | 12.3 | 11.2 | 10.9 | 11.4 | 11.0 | 11.6 | 11.6 | 11.3 | 11.3 | 10.6 | 11.1 | 10.8 | 10.6 |
| 9. Social transfers in kind | 9.7 | 9.0 | 9.8 | 10.0 | 10.4 | 11.0 | 10.9 | 10.8 | 10.4 | 9.5 | 8.9 | 8.8 | 8.9 | 8.9 | 8.6 | 8.5 | 8.4 | 8.2 |
| 10. Compensation of employees | 10.2 | 10.5 | 11.0 | 11.1 | 11.6 | 13.1 | 12.4 | 12.6 | 12.8 | 12.1 | 12.2 | 12.1 | 12.1 | 11.9 | 11.8 | 11.6 | 11.5 | 11.2 |
| 11. Intermediate consumption | 5.3 | 5.3 | 6.3 | 6.7 | 6.2 | 6.7 | 6.0 | 4.7 | 5.0 | 4.8 | 5.0 | 5.0 | 5.2 | 5.2 | 4.6 | 5.0 | 4.8 | 4.9 |
| 12. Social transfers other than in kind | 11.0 | 12.3 | 14.0 | 14.6 | 16.0 | 17.5 | 17.7 | 19.5 | 20.3 | 19.0 | 19.7 | 19.8 | 19.9 | 19.0 | 18.6 | 18.5 | 17.8 | 17.3 |
| 13. Social transfers in kind via market producers | 2.0 | 2.2 | 2.5 | 2.6 | 2.9 | 3.1 | 3.2 | 3.4 | 2.9 | 2.4 | 2.1 | 2.3 | 2.2 | 2.3 | 2.1 | 2.0 | 2.0 | 2.0 |
| 14. Interest | 10.7 | 6.9 | 4.4 | 4.5 | 4.8 | 5.0 | 6.0 | 7.5 | 5.3 | 4.1 | 4.0 | 3.5 | 3.2 | 3.1 | 3.3 | 3.0 | 2.7 | 2.6 |
| 15. Subsidies | 0.2 | 0.0 | 0.0 | 0.1 | 0.0 | 0.1 | 0.2 | 0.6 | 0.8 | 1.2 | 1.0 | 1.0 | 1.0 | 0.9 | 0.8 | 1.0 | 0.9 | 0.9 |
| 16. Other current expenditure | 1.8 | 1.6 | 1.7 | 1.8 | 2.0 | 2.0 | 1.9 | 1.6 | 1.7 | 1.8 | 1.7 | 1.6 | 1.6 | 1.5 | 1.8 | 1.6 | 1.6 | 1.5 |
| 17. Total current expenditure | 41.2 | 38.8 | 39.9 | 41.4 | 43.6 | 47.5 | 47.5 | 50.1 | 48.8 | 45.4 | 45.6 | 45.3 | 45.2 | 43.9 | 43.0 | 42.7 | 41.3 | 40.3 |
| 18. Gross saving | -6.6 | 0.7 | -3.2 | -3.4 | -5.1 | -9.9 | -8.2 | -8.5 | -4.4 | -0.3 | -1.3 | -0.3 | 2.5 | 2.9 | 3.5 | 2.7 | 2.5 | 3.0 |
| 19. Capital transfers received | 1.6 | 2.9 | 2.4 | 2.4 | 2.2 | 1.4 | 2.1 | 2.3 | 2.5 | 4.1 | 2.4 | 2.9 | 1.8 | 1.4 | 1.5 | 2.3 | 2.5 | 2.1 |
| 20. Total revenue | 36.3 | 42.4 | 39.2 | 40.4 | 40.7 | 38.9 | 41.3 | 43.9 | 46.9 | 49.2 | 46.7 | 47.9 | 49.5 | 48.2 | 48.0 | 47.7 | 46.3 | 45.4 |
| 21. Gross fixed capital formation | 3.9 | 5.1 | 5.7 | 4.9 | 5.6 | 5.7 | 3.7 | 2.5 | 2.5 | 3.4 | 3.7 | 3.8 | 3.5 | 4.4 | 3.0 | 3.5 | 3.8 | 3.9 |
| 22. Other capital expenditure | 0.9 | 2.6 | -0.6 | 0.9 | 1.7 | 0.9 | 1.4 | 1.6 | 4.5 | 13.5 | 1.0 | 4.4 | 0.3 | -0.8 | 0.9 | 0.2 | 0.2 | 0.2 |
| 23. Total expenditure | 46.0 | 46.4 | 45.1 | 47.1 | 50.8 | 54.1 | 52.5 | 54.1 | 55.8 | 62.4 | 50.3 | 53.6 | 49.0 | 47.4 | 47.0 | 46.4 | 45.3 | 44.4 |
| 24. Tax burden | 28.3 | 33.4 | 31.0 | 31.8 | 31.8 | 30.8 | 32.0 | 33.6 | 35.5 | 35.5 | 35.7 | 36.5 | 38.4 | 38.7 | 38.5 | 37.4 | 36.7 | 36.4 |
| 25. Net lending (+) or net borrowing (-) | -9.7 | -4.1 | -5.9 | -6.7 | -10.2 | -15.1 | -11.2 | -10.3 | -8.9 | -13.2 | -3.6 | -5.6 | 0.5 | 0.7 | 1.0 | 1.3 | 1.0 | 1.1 |

Table 5C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Greece

(EURO-GRD; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|------|-------|-------|
| 1. Taxes on production and imports | 13.3 | 6.5 | 12.9 | 9.6 | 4.0 | -8.5 | 2.3 | -1.7 | -5.2 | -2.1 | 8.2 | 1.7 | 5.9 | 1.0 | 2.4 | -0.6 | 2.4 | 2.5 |
| 2. Current taxes on income and wealth | 8.0 | 16.4 | 0.7 | 6.6 | 2.3 | 3.3 | -7.9 | 2.2 | 8.3 | -8.4 | -8.3 | -3.4 | 5.4 | 0.3 | 4.9 | -0.6 | 0.1 | 4.2 |
| 3. Social contributions | 11.1 | 10.6 | 5.5 | 11.6 | 6.1 | -4.2 | 1.2 | -8.2 | -2.4 | -8.1 | -1.5 | 1.4 | 2.0 | 4.2 | 1.3 | 0.5 | 0.8 | 1.3 |
| 4. Of which actual social contributions | 11.5 | 11.3 | 4.8 | 11.6 | 4.2 | -7.1 | 2.5 | -10.5 | -5.4 | -7.5 | -4.0 | 1.2 | 2.7 | 7.4 | 3.5 | 0.5 | 0.8 | 1.3 |
| 5. Other current revenue, including sales | 7.4 | 4.4 | 8.9 | 15.4 | 14.2 | -5.2 | 0.3 | -1.2 | -5.5 | 10.3 | -20.5 | 3.4 | 13.8 | -11.8 | -4.0 | 4.4 | -14.3 | 3.5 |
| 6. Total current revenue | 10.7 | 9.7 | 7.1 | 10.2 | 5.6 | -4.2 | -0.7 | -3.0 | -1.3 | -3.9 | -2.8 | 0.7 | 5.6 | 0.1 | 1.8 | 0.3 | -0.5 | 2.6 |
| 7. Government consumption expenditure | 9.6 | 7.2 | 10.1 | 8.7 | 5.1 | 10.4 | -9.6 | -10.3 | -7.0 | -11.3 | -1.5 | -1.2 | -1.0 | 2.0 | -2.9 | 5.1 | 1.1 | 1.7 |
| 8. Collective consumption | 10.8 | 21.6 | 14.5 | 8.0 | 2.7 | 16.5 | -13.0 | -11.3 | -2.9 | -9.5 | 4.3 | -0.7 | -2.4 | 1.5 | -4.0 | 7.9 | 0.8 | 1.5 |
| 9. Social transfers in kind | 8.5 | -4.4 | 5.8 | 9.5 | 7.6 | 4.3 | -5.7 | -9.3 | -11.2 | -13.3 | -8.1 | -2.0 | 0.9 | 2.5 | -1.4 | 1.6 | 1.5 | 1.9 |
| 10. Compensation of employees | 4.7 | 8.3 | 5.7 | 7.5 | 8.8 | 10.7 | -9.6 | -7.0 | -6.1 | -10.5 | -0.3 | -1.6 | -0.5 | 0.4 | 0.9 | 1.5 | 1.7 | 1.4 |
| 11. Intermediate consumption | 14.2 | 2.0 | 16.2 | 14.7 | -3.5 | 5.6 | -15.2 | -27.7 | -1.9 | -10.4 | 3.3 | 0.0 | 3.7 | 1.2 | -9.0 | 12.9 | -2.4 | 6.9 |
| 12. Social transfers other than in kind | 11.0 | 11.2 | 12.4 | 11.3 | 14.4 | 7.2 | -3.5 | 0.7 | -3.8 | -11.7 | 2.4 | -0.2 | 0.1 | -2.4 | 0.5 | 1.9 | -0.4 | 0.5 |
| 13. Social transfers in kind via market producers | 12.3 | 9.4 | 13.3 | 10.6 | 13.5 | 5.7 | -1.8 | -1.6 | -22.4 | -20.1 | -13.6 | 6.0 | -3.7 | 8.7 | -7.4 | -0.6 | 2.1 | 1.9 |
| 14. Interest | 6.2 | -4.6 | 2.9 | 8.8 | 11.3 | 2.7 | 14.1 | 14.2 | -35.4 | -26.4 | -4.7 | -11.2 | -10.7 | -0.8 | 9.1 | -7.6 | -5.6 | -2.1 |
| 15. Subsidies | 58.7 | -59.4 | -52.7 | 143.8 | -49.2 | 136.4 | 46.6 | 287.8 | 13.6 | 39.2 | -16.6 | -0.9 | 3.6 | -5.6 | -8.6 | 19.7 | -5.2 | -0.9 |
| 16. Other current expenditure 1) | 0.0 | -0.1 | -0.4 | 0.1 | 0.2 | 0.0 | 0.0 | -0.3 | 0.1 | 0.2 | -0.1 | -0.1 | 0.0 | -0.1 | 0.4 | -0.3 | 0.0 | -0.1 |
| 17. Total current expenditure | 8.7 | 5.5 | 8.6 | 10.6 | 9.6 | 6.9 | -4.9 | -3.4 | -10.0 | -12.0 | -0.7 | -1.5 | -0.6 | -0.8 | 0.4 | 1.8 | -0.3 | 1.3 |
| 18. Gross saving 1) | 0.7 | 1.5 | -0.5 | -0.2 | -1.7 | -4.8 | 1.7 | -0.3 | 4.1 | 4.1 | -1.0 | 1.0 | 2.8 | 0.3 | 0.6 | -0.7 | -0.2 | 0.5 |
| 19. Capital transfers received | 55.4 | 29.0 | 42.3 | 7.3 | -7.3 | -38.7 | 45.6 | 0.8 | 2.0 | 52.3 | -42.5 | 22.5 | -40.6 | -20.2 | 9.7 | 60.3 | 12.9 | -14.0 |
| 20. Total revenue | 12.7 | 10.8 | 8.8 | 10.1 | 4.8 | -6.0 | 1.0 | -2.8 | -1.2 | -0.9 | -6.1 | 1.8 | 2.8 | -0.6 | 2.1 | 2.1 | 0.1 | 1.7 |
| 21. Gross fixed capital formation | 16.8 | -1.8 | 41.7 | -9.6 | 19.7 | 0.4 | -38.6 | -38.9 | -5.2 | 28.9 | 5.6 | 3.7 | -10.4 | 28.6 | -29.2 | 19.7 | 11.9 | 4.8 |
| 22. Other capital expenditure 1) | -0.4 | 0.7 | -1.5 | 1.4 | 0.8 | -0.8 | 0.5 | 0.3 | 2.9 | 9.0 | -12.5 | 3.5 | -4.1 | -1.2 | 1.8 | -0.7 | 0.0 | 0.0 |
| 23. Total expenditure | 8.5 | 6.2 | 8.3 | 11.4 | 12.3 | 4.4 | -7.6 | -5.6 | -4.8 | 5.6 | -20.3 | 5.7 | -8.9 | -1.1 | 1.5 | 1.4 | 0.7 | 1.5 |
| 24. Tax burden | 11.3 | 10.9 | 6.5 | 9.4 | 4.0 | -5.1 | -0.9 | -3.8 | -2.6 | -5.5 | -0.3 | 1.2 | 4.8 | 2.8 | 2.0 | -0.3 | 1.3 | 2.6 |
| 25. Net lending (+) or net borrowing (-) | 1.6 | 1.7 | 0.2 | -0.8 | -3.5 | -5.0 | 4.0 | 0.9 | 1.4 | -4.3 | 9.6 | -2.1 | 6.1 | 0.2 | 0.3 | 0.3 | -0.3 | 0.1 |

1) Changes in GDP ratios.

Table 5D**Contributions to the change in the general government gross debt ratio****Greece**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| 1. Net borrowing (% of GDP) 1) | 9.7 | 5.5 | 5.9 | 6.7 | 10.2 | 15.1 | 11.2 | 10.3 | 8.9 | 13.2 | 3.6 | 5.6 | -0.5 | -0.7 | -1.0 | -1.3 | -1.0 | -1.1 | |
| 2. Interest payments (% of GDP) | 10.7 | 6.3 | 4.4 | 4.5 | 4.8 | 5.0 | 6.0 | 7.5 | 5.3 | 4.1 | 4.0 | 3.5 | 3.2 | 3.1 | 3.3 | 3.0 | 2.7 | 2.6 | |
| 3. Implicit interest rate 2) | : | 6.5 | 4.5 | 4.6 | 4.9 | 4.5 | 4.5 | 4.7 | 2.8 | 2.4 | 2.2 | 2.0 | 1.8 | 1.8 | 1.9 | 1.7 | 1.6 | 1.6 | |
| 4. Nominal GDP growth rate | 12.1 | 7.7 | 9.3 | 6.8 | 4.0 | -1.8 | -4.8 | -8.4 | -7.6 | -5.5 | -1.1 | -0.8 | -0.4 | 2.1 | 2.5 | 2.6 | 3.2 | 3.6 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 9.7 | 5.5 | 5.9 | 6.7 | 10.2 | 15.1 | 11.2 | 10.3 | 8.9 | 13.2 | 3.6 | 5.6 | -0.5 | -0.7 | -1.0 | -1.3 | -1.0 | -1.1 | |
| 6. Contribution of nominal GDP growth | : | -7.5 | -9.2 | -6.6 | -4.0 | 2.1 | 6.5 | 13.4 | 14.2 | 9.3 | 2.0 | 1.4 | 0.8 | -3.7 | -4.3 | -4.6 | -5.4 | -5.9 | |
| 7. Stock-flow adjustment 3) | : | 4.2 | -0.6 | -0.6 | 0.1 | 0.1 | 1.9 | 2.1 | -35.6 | -4.6 | -4.0 | -10.1 | 2.3 | 2.1 | 10.3 | -0.1 | 0.5 | 0.7 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.0 | -0.8 | 1.5 | 2.2 | 5.4 | 10.1 | 5.2 | 2.7 | 3.6 | 9.0 | -0.4 | 2.1 | -3.7 | -3.8 | -4.3 | -4.3 | -3.7 | -3.6 | |
| 9. Snow-ball effect | : | -1.3 | -4.8 | -2.1 | 0.9 | 7.1 | 12.5 | 21.0 | 19.5 | 13.4 | 5.9 | 5.0 | 3.9 | -0.6 | -1.0 | -1.6 | -2.7 | -3.4 | |
| 10. Stock-flow adjustment 3) | : | 4.2 | -0.6 | -0.6 | 0.1 | 0.1 | 1.9 | 2.1 | -35.6 | -4.6 | -4.0 | -10.1 | 2.3 | 2.1 | 10.3 | -0.1 | 0.5 | 0.7 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 2.1 | -3.8 | -0.5 | 6.3 | 17.3 | 19.5 | 25.8 | -12.5 | 17.8 | 1.5 | -3.0 | 2.6 | -2.3 | 5.0 | -6.0 | -5.9 | -6.3 | |
| 12. Level of gross debt (end of year) | 99.0 | 107.1 | 103.6 | 103.1 | 109.4 | 126.7 | 146.2 | 172.1 | 159.6 | 177.4 | 178.9 | 175.9 | 178.5 | 176.2 | 181.2 | 175.2 | 169.3 | 163.1 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 6A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Spain | (Mrd EURO-ESP) | | | | | | | | | | | | | | | | | |
|---|----------------|-------|-------|-------|-------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 46.1 | 73.0 | 122.4 | 123.0 | 104.5 | 86.2 | 106.0 | 102.5 | 105.4 | 112.8 | 118.5 | 126.4 | 128.9 | 135.1 | 140.9 | 143.9 | 148.6 | 152.7 |
| 2. Current taxes on income and wealth | 43.6 | 62.9 | 114.7 | 135.0 | 113.9 | 97.6 | 97.2 | 98.4 | 103.0 | 102.2 | 104.4 | 107.1 | 110.0 | 116.9 | 127.3 | 133.4 | 139.5 | 145.5 |
| 3. Social contributions | 56.2 | 80.5 | 126.3 | 135.6 | 141.0 | 138.2 | 137.0 | 135.5 | 129.8 | 126.9 | 129.0 | 131.5 | 135.6 | 142.4 | 149.4 | 158.3 | 163.6 | 168.5 |
| 4. Of which actual social contributions | 52.0 | 75.1 | 119.1 | 128.0 | 133.0 | 129.6 | 128.4 | 127.0 | 121.6 | 119.1 | 121.3 | 124.0 | 128.2 | 135.3 | 142.3 | 149.1 | 153.7 | 157.9 |
| 5. Other current revenue, including sales | 20.3 | 22.7 | 33.8 | 38.7 | 40.7 | 42.6 | 42.2 | 42.6 | 43.4 | 43.7 | 42.6 | 40.4 | 41.3 | 40.4 | 41.9 | 42.2 | 43.6 | 45.0 |
| 6. Total current revenue | 166.2 | 239.1 | 397.2 | 432.3 | 400.1 | 364.6 | 382.5 | 379.0 | 381.6 | 385.6 | 394.4 | 405.5 | 415.7 | 434.8 | 459.4 | 477.8 | 495.3 | 511.6 |
| 7. Government consumption expenditure | 81.1 | 108.2 | 174.3 | 190.4 | 208.9 | 220.7 | 221.3 | 219.9 | 206.0 | 202.9 | 202.7 | 209.9 | 212.3 | 216.3 | 223.8 | 232.2 | 239.9 | 247.5 |
| 8. Collective consumption | 35.8 | 47.0 | 73.7 | 80.9 | 88.6 | 91.8 | 93.9 | 94.7 | 89.3 | 88.7 | 88.5 | 90.1 | 89.5 | 89.9 | 92.5 | 96.1 | 99.3 | 102.0 |
| 9. Social transfers in kind | 45.3 | 61.1 | 100.6 | 109.5 | 120.2 | 128.9 | 127.4 | 125.2 | 116.7 | 114.2 | 114.2 | 119.8 | 122.7 | 126.4 | 131.3 | 136.0 | 140.7 | 145.5 |
| 10. Compensation of employees | 50.3 | 65.0 | 98.0 | 107.4 | 118.0 | 125.4 | 124.6 | 122.3 | 113.6 | 114.4 | 115.0 | 119.2 | 121.5 | 123.5 | 127.6 | 133.1 | 138.1 | 142.2 |
| 11. Intermediate consumption | 19.5 | 26.0 | 47.2 | 54.3 | 59.3 | 61.4 | 61.6 | 61.7 | 58.7 | 55.3 | 55.9 | 58.5 | 58.2 | 59.4 | 61.5 | 63.1 | 65.0 | 66.9 |
| 12. Social transfers other than in kind | 60.4 | 75.3 | 113.2 | 123.1 | 136.3 | 154.4 | 161.9 | 162.8 | 167.9 | 170.4 | 170.7 | 170.2 | 173.7 | 177.3 | 185.2 | 195.4 | 203.0 | 209.8 |
| 13. Social transfers in kind via market producers | 9.5 | 14.8 | 26.2 | 26.0 | 28.9 | 31.7 | 31.6 | 30.5 | 28.7 | 28.3 | 27.8 | 28.3 | 29.3 | 30.1 | 31.1 | 32.2 | 33.3 | 34.3 |
| 14. Interest | 22.7 | 20.5 | 16.2 | 17.0 | 17.5 | 18.4 | 20.3 | 26.4 | 31.3 | 35.4 | 35.4 | 32.4 | 30.7 | 29.3 | 29.3 | 28.0 | 27.0 | 26.2 |
| 15. Subsidies | 4.6 | 7.5 | 10.4 | 11.9 | 12.3 | 12.4 | 12.3 | 12.1 | 9.9 | 10.7 | 11.3 | 12.3 | 11.2 | 12.1 | 12.2 | 13.0 | 13.3 | 13.3 |
| 16. Other current expenditure | 6.3 | 11.1 | 17.6 | 18.2 | 20.6 | 21.4 | 19.2 | 20.6 | 17.9 | 17.8 | 17.2 | 16.5 | 17.7 | 16.4 | 18.3 | 19.0 | 19.7 | 20.5 |
| 17. Total current expenditure | 173.4 | 220.2 | 328.8 | 357.8 | 392.9 | 425.0 | 431.5 | 436.5 | 428.1 | 432.4 | 433.3 | 437.5 | 442.3 | 448.1 | 465.2 | 483.0 | 499.0 | 513.3 |
| 18. Gross saving | -7.2 | 18.9 | 68.3 | 74.5 | 7.2 | -60.4 | -49.0 | -57.5 | -46.5 | -46.8 | -38.9 | -32.0 | -26.5 | -13.2 | -5.7 | -5.2 | -3.7 | -1.7 |
| 19. Capital transfers received | 5.7 | 6.7 | 10.0 | 10.2 | 9.0 | 9.2 | 9.2 | 8.4 | 9.4 | 10.2 | 10.2 | 11.7 | 9.0 | 8.7 | 11.6 | 10.5 | 10.9 | 11.2 |
| 20. Total revenue | 171.9 | 245.8 | 407.1 | 442.5 | 409.1 | 373.8 | 391.6 | 387.4 | 391.0 | 395.9 | 404.6 | 417.2 | 424.8 | 443.5 | 471.0 | 488.3 | 506.2 | 522.8 |
| 21. Gross fixed capital formation | 20.3 | 24.0 | 43.9 | 50.5 | 51.7 | 55.4 | 50.9 | 39.9 | 27.1 | 23.3 | 22.4 | 27.2 | 21.9 | 23.2 | 25.7 | 26.2 | 27.1 | 27.9 |
| 22. Other capital expenditure | 9.4 | 9.1 | 13.1 | 13.9 | 15.2 | 14.0 | 11.4 | 14.6 | 46.5 | 11.9 | 9.9 | 8.2 | 8.5 | 7.4 | 10.6 | 8.0 | 8.3 | 8.5 |
| 23. Total expenditure | 203.1 | 253.4 | 385.8 | 422.2 | 459.8 | 494.4 | 493.8 | 491.0 | 501.7 | 467.6 | 465.7 | 473.0 | 472.7 | 478.7 | 501.5 | 517.3 | 534.4 | 549.8 |
| 24. Tax burden | 144.3 | 214.6 | 362.4 | 393.0 | 358.0 | 319.6 | 337.4 | 333.3 | 335.3 | 340.5 | 351.4 | 366.4 | 376.2 | 395.6 | 418.7 | 434.1 | 449.8 | 464.2 |
| 25. Net lending (+) or net borrowing (-) | -31.3 | -7.5 | 21.3 | 20.3 | -50.7 | -120.6 | -102.2 | -103.6 | -110.7 | -71.8 | -61.1 | -55.8 | -48.0 | -35.1 | -30.5 | -29.0 | -28.3 | -27.0 |

Table 6B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Spain | (percentage of GDP at current market prices (excessive deficit procedure)) | | | | | | | | | | | | | | | | | |
|---|--|------|------|------|------|-------|------|------|-------|------|------|------|------|------|------|------|------|------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 10.0 | 11.3 | 12.2 | 11.4 | 9.4 | 8.1 | 9.9 | 9.6 | 10.2 | 11.1 | 11.5 | 11.7 | 11.6 | 11.6 | 11.7 | 11.6 | 11.6 | 11.6 |
| 2. Current taxes on income and wealth | 9.5 | 9.7 | 11.4 | 12.6 | 10.3 | 9.1 | 9.1 | 9.2 | 10.0 | 10.0 | 10.1 | 9.9 | 9.9 | 10.1 | 10.6 | 10.7 | 10.9 | 11.1 |
| 3. Social contributions | 12.2 | 12.4 | 12.6 | 12.6 | 12.7 | 12.9 | 12.8 | 12.7 | 12.6 | 12.4 | 12.5 | 12.2 | 12.2 | 12.3 | 12.4 | 12.8 | 12.8 | 12.8 |
| 4. Of which actual social contributions | 11.3 | 11.6 | 11.9 | 11.9 | 12.0 | 12.1 | 12.0 | 11.9 | 11.8 | 11.7 | 11.8 | 11.5 | 11.5 | 11.6 | 11.8 | 12.0 | 12.0 | 12.0 |
| 5. Other current revenue, including sales | 4.4 | 3.5 | 3.4 | 3.6 | 3.7 | 4.0 | 3.9 | 4.0 | 4.2 | 4.3 | 4.1 | 3.8 | 3.7 | 3.5 | 3.5 | 3.4 | 3.4 | 3.4 |
| 6. Total current revenue | 36.1 | 36.9 | 39.6 | 40.2 | 36.1 | 34.1 | 35.7 | 35.6 | 37.0 | 37.8 | 38.2 | 37.6 | 37.3 | 37.4 | 38.2 | 38.5 | 38.8 | 38.9 |
| 7. Government consumption expenditure | 17.6 | 16.7 | 17.4 | 17.7 | 18.8 | 20.6 | 20.6 | 20.7 | 20.0 | 19.9 | 19.6 | 19.5 | 19.1 | 18.6 | 18.6 | 18.7 | 18.8 | 18.8 |
| 8. Collective consumption | 7.8 | 7.3 | 7.3 | 7.5 | 8.0 | 8.6 | 8.8 | 8.9 | 8.7 | 8.7 | 8.6 | 8.4 | 8.0 | 7.7 | 7.7 | 7.7 | 7.8 | 7.8 |
| 9. Social transfers in kind | 9.8 | 9.4 | 10.0 | 10.2 | 10.8 | 12.1 | 11.9 | 11.8 | 11.3 | 11.2 | 11.1 | 11.1 | 11.0 | 10.9 | 10.9 | 11.0 | 11.0 | 11.1 |
| 10. Compensation of employees | 10.9 | 10.0 | 9.8 | 10.0 | 10.6 | 11.7 | 11.6 | 11.5 | 11.0 | 11.2 | 11.1 | 11.1 | 10.9 | 10.6 | 10.6 | 10.7 | 10.8 | 10.8 |
| 11. Intermediate consumption | 4.2 | 4.0 | 4.7 | 5.1 | 5.3 | 5.7 | 5.7 | 5.8 | 5.7 | 5.4 | 5.4 | 5.4 | 5.2 | 5.1 | 5.1 | 5.1 | 5.1 | 5.1 |
| 12. Social transfers other than in kind | 13.1 | 11.6 | 11.3 | 11.4 | 12.3 | 14.4 | 15.1 | 15.3 | 16.3 | 16.7 | 16.5 | 15.8 | 15.6 | 15.3 | 15.4 | 15.7 | 15.9 | 16.0 |
| 13. Social transfers in kind via market producers | 2.1 | 2.3 | 2.6 | 2.4 | 2.6 | 3.0 | 2.9 | 2.9 | 2.8 | 2.8 | 2.7 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 |
| 14. Interest | 4.9 | 3.2 | 1.6 | 1.6 | 1.6 | 1.7 | 1.9 | 2.5 | 3.0 | 3.5 | 3.4 | 3.0 | 2.8 | 2.5 | 2.4 | 2.3 | 2.1 | 2.0 |
| 15. Subsidies | 1.0 | 1.2 | 1.0 | 1.1 | 1.1 | 1.2 | 1.1 | 1.1 | 1.0 | 1.1 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 |
| 16. Other current expenditure | 1.4 | 1.7 | 1.8 | 1.7 | 1.9 | 2.0 | 1.8 | 1.9 | 1.7 | 1.7 | 1.7 | 1.5 | 1.6 | 1.4 | 1.5 | 1.5 | 1.5 | 1.6 |
| 17. Total current expenditure | 37.7 | 34.0 | 32.8 | 33.3 | 35.4 | 39.7 | 40.2 | 41.0 | 41.5 | 42.4 | 42.0 | 40.6 | 39.7 | 38.6 | 38.7 | 38.9 | 39.1 | 39.1 |
| 18. Gross saving | -1.6 | 2.9 | 6.8 | 6.9 | 0.6 | -5.6 | -4.6 | -5.4 | -4.5 | -4.6 | -3.8 | -3.0 | -2.4 | -1.1 | -0.5 | -0.4 | -0.3 | -0.1 |
| 19. Capital transfers received | 1.2 | 1.0 | 1.0 | 0.9 | 0.8 | 0.9 | 0.9 | 0.8 | 0.9 | 1.0 | 1.0 | 1.1 | 0.8 | 0.7 | 1.0 | 0.8 | 0.9 | 0.8 |
| 20. Total revenue | 37.3 | 37.9 | 40.6 | 41.1 | 36.9 | 35.0 | 36.5 | 36.4 | 37.9 | 38.8 | 39.2 | 38.7 | 38.1 | 38.2 | 39.2 | 39.3 | 39.6 | 39.8 |
| 21. Gross fixed capital formation | 4.4 | 3.7 | 4.4 | 4.7 | 4.7 | 5.2 | 4.7 | 3.8 | 2.6 | 2.3 | 2.2 | 2.5 | 2.0 | 2.0 | 2.1 | 2.1 | 2.1 | 2.1 |
| 22. Other capital expenditure | 2.0 | 1.4 | 1.3 | 1.3 | 1.4 | 1.3 | 1.1 | 1.4 | 4.5 | 1.2 | 1.0 | 0.8 | 0.8 | 0.6 | 0.9 | 0.6 | 0.6 | 0.6 |
| 23. Total expenditure | 44.1 | 39.1 | 38.4 | 39.3 | 41.4 | 46.2 | 46.0 | 46.2 | 48.7 | 45.8 | 45.1 | 43.9 | 42.4 | 41.2 | 41.7 | 41.7 | 41.8 | 41.9 |
| 24. Tax burden | 31.3 | 33.1 | 36.1 | 36.5 | 32.3 | 29.9 | 31.5 | 31.3 | 32.5 | 33.4 | 34.0 | 34.0 | 33.8 | 34.0 | 34.8 | 35.0 | 35.2 | 35.3 |
| 25. Net lending (+) or net borrowing (-) | -6.8 | -1.2 | 2.1 | 1.9 | -4.6 | -11.3 | -9.5 | -9.7 | -10.7 | -7.0 | -5.9 | -5.2 | -4.3 | -3.0 | -2.5 | -2.3 | -2.2 | -2.1 |

Table 6C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Spain | (EURO-ESP; annual percentage changes unless otherwise stated) | | | | | | | | | | | | | | | | | |
|---|---|-------|------|------|-------|-------|------|-------|-------|-------|------|------|-------|------|------|------|------|------|
| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 7.0 | 7.6 | 8.8 | 0.5 | -15.0 | -17.5 | 23.0 | -3.3 | 2.8 | 7.1 | 5.0 | 6.7 | 1.9 | 4.8 | 4.3 | 2.1 | 3.3 | 2.7 |
| 2. Current taxes on income and wealth | 5.7 | 8.7 | 14.8 | 17.7 | -15.6 | -14.3 | -0.4 | 1.2 | 4.7 | -0.7 | 2.1 | 2.6 | 2.7 | 6.3 | 8.8 | 4.8 | 4.6 | 4.3 |
| 3. Social contributions | 4.4 | 8.8 | 8.3 | 7.4 | 3.9 | -2.0 | -0.9 | -1.1 | -4.2 | -2.3 | 1.7 | 2.0 | 3.1 | 5.1 | 4.9 | 6.0 | 3.3 | 3.0 |
| 4. Of which actual social contributions | 4.5 | 9.0 | 8.4 | 7.5 | 3.9 | -2.5 | -0.9 | -1.1 | -4.2 | -2.1 | 1.9 | 2.2 | 3.4 | 5.5 | 5.2 | 4.8 | 3.1 | 2.7 |
| 5. Other current revenue, including sales | 3.1 | -1.3 | 16.0 | 14.3 | 5.2 | 4.7 | -1.0 | 1.1 | 1.8 | 0.7 | -2.6 | -5.0 | 2.1 | -2.2 | 3.6 | 0.9 | 3.3 | 3.2 |
| 6. Total current revenue | 5.3 | 7.4 | 10.9 | 8.8 | -7.5 | -8.9 | 4.9 | -0.9 | 0.7 | 1.1 | 2.3 | 2.8 | 2.5 | 4.6 | 5.7 | 4.0 | 3.7 | 3.3 |
| 7. Government consumption expenditure | 5.4 | 8.1 | 8.4 | 9.3 | 9.7 | 5.7 | 0.3 | -0.6 | -6.3 | -1.5 | -0.1 | 3.6 | 1.1 | 1.9 | 3.5 | 3.7 | 3.3 | 3.1 |
| 8. Collective consumption | 5.0 | 8.8 | 9.6 | 9.9 | 9.5 | 3.6 | 2.3 | 0.8 | -5.7 | -0.6 | -0.2 | 1.9 | -0.7 | 0.4 | 2.9 | 3.9 | 3.3 | 2.7 |
| 9. Social transfers in kind | 5.8 | 7.6 | 7.6 | 8.8 | 9.8 | 7.2 | -1.1 | -1.7 | -6.8 | -2.2 | 0.0 | 4.9 | 2.5 | 3.0 | 3.9 | 3.6 | 3.4 | 3.4 |
| 10. Compensation of employees | 5.5 | 6.5 | 8.1 | 9.5 | 9.9 | 6.2 | -0.6 | -1.8 | -7.1 | 0.7 | 0.5 | 3.7 | 1.9 | 1.6 | 3.4 | 4.3 | 3.7 | 3.0 |
| 11. Intermediate consumption | 2.2 | 10.7 | 8.8 | 15.1 | 9.1 | 3.5 | 0.4 | 0.1 | -4.8 | -5.8 | 1.0 | 4.7 | -0.5 | 2.0 | 3.6 | 2.5 | 3.0 | 3.0 |
| 12. Social transfers other than in kind | 5.1 | 6.8 | 7.0 | 8.7 | 10.7 | 13.3 | 4.9 | 0.6 | 3.1 | 1.5 | 0.2 | -0.3 | 2.0 | 2.1 | 4.5 | 5.5 | 3.9 | 3.4 |
| 13. Social transfers in kind via market producers | 6.7 | 9.6 | 11.9 | -0.5 | 10.9 | 9.7 | -0.4 | -3.3 | -6.0 | -1.3 | -2.0 | 1.9 | 3.4 | 2.7 | 3.3 | 3.8 | 3.2 | 3.2 |
| 14. Interest | 8.2 | 0.9 | -0.2 | 5.2 | 3.1 | 4.6 | 10.7 | 30.2 | 18.2 | 13.3 | 0.1 | -8.6 | -5.4 | -4.6 | 0.2 | -4.5 | -3.5 | -3.0 |
| 15. Subsidies | 3.5 | 3.8 | 7.2 | 13.9 | 3.9 | 0.8 | -1.3 | -1.1 | -18.3 | 8.6 | 5.3 | 8.4 | -8.5 | 8.0 | -0.2 | 1.0 | 6.0 | 3.0 |
| 16. Other current expenditure 1) | 0.1 | 0.0 | 0.0 | -0.1 | 0.2 | 0.1 | -0.2 | 0.1 | -0.2 | 0.0 | -0.1 | -0.1 | 0.1 | -0.2 | 0.1 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 5.7 | 6.7 | 7.7 | 8.8 | 9.8 | 8.2 | 1.5 | 1.2 | -1.9 | 1.0 | 0.2 | 1.0 | 1.1 | 1.3 | 3.8 | 3.8 | 3.3 | 2.9 |
| 18. Gross saving 1) | -0.1 | 0.2 | 1.1 | 0.1 | -6.3 | -6.3 | 1.1 | -0.8 | 0.9 | -0.1 | 0.8 | 0.8 | 0.6 | 1.2 | 0.7 | 0.1 | 0.1 | 0.2 |
| 19. Capital transfers received | 5.9 | -13.1 | -1.6 | 2.0 | -11.6 | 1.9 | 0.1 | -8.7 | 12.4 | 8.7 | -0.5 | 14.7 | -22.7 | -3.7 | 33.1 | -9.0 | 3.3 | 2.7 |
| 20. Total revenue | 5.3 | 6.7 | 10.6 | 8.7 | -7.5 | -8.6 | 4.8 | -1.1 | 0.9 | 1.2 | 2.2 | 3.1 | 1.8 | 4.4 | 6.2 | 3.7 | 3.7 | 3.3 |
| 21. Gross fixed capital formation | -10.0 | 3.7 | 12.0 | 14.9 | 2.5 | 7.0 | -8.0 | -21.6 | -32.0 | -14.3 | -3.6 | 21.5 | -19.6 | 5.9 | 10.9 | 2.0 | 3.4 | 2.9 |
| 22. Other capital expenditure 1) | -0.4 | 0.0 | 0.0 | 0.0 | 0.1 | -0.1 | -0.2 | 0.3 | 3.1 | -3.3 | -0.2 | -0.2 | 0.0 | -0.1 | 0.2 | -0.2 | 0.0 | 0.0 |
| 23. Total expenditure | 3.2 | 6.5 | 8.1 | 9.4 | 8.9 | 7.5 | -0.1 | -0.6 | 2.2 | -6.8 | -0.4 | 1.6 | 0.0 | 1.3 | 4.8 | 3.2 | 3.3 | 2.9 |
| 24. Tax burden | 5.5 | 8.5 | 10.5 | 8.4 | -8.9 | -10.7 | 5.6 | -1.2 | 0.6 | 1.6 | 3.2 | 4.3 | 2.7 | 5.2 | 5.8 | 3.7 | 3.6 | 3.2 |
| 25. Net lending (+) or net borrowing (-) | 0.9 | 0.1 | 0.9 | -0.2 | -6.5 | -6.7 | 1.7 | -0.2 | -1.0 | 3.7 | 1.1 | 0.7 | 0.9 | 1.3 | 0.5 | 0.2 | 0.1 | 0.2 |

1) Changes in GDP ratios.

Table 6D**Contributions to the change in the general government gross debt ratio****Spain**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|-------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 6.8 | 0.5 | -2.1 | -1.9 | 4.6 | 11.3 | 9.5 | 9.7 | 10.7 | 7.0 | 5.9 | 5.2 | 4.3 | 3.0 | 2.5 | 2.3 | 2.2 | 2.1 | |
| 2. Interest payments (% of GDP) | 4.9 | 3.0 | 1.6 | 1.6 | 1.6 | 1.7 | 1.9 | 2.5 | 3.0 | 3.5 | 3.4 | 3.0 | 2.8 | 2.5 | 2.4 | 2.3 | 2.1 | 2.0 | |
| 3. Implicit interest rate 2) | : | 5.6 | 4.1 | 4.3 | 4.6 | 4.2 | 3.6 | 4.1 | 4.2 | 4.0 | 3.6 | 3.1 | 2.9 | 2.6 | 2.6 | 2.4 | 2.2 | 2.1 | |
| 4. Nominal GDP growth rate | 7.8 | 8.2 | 8.2 | 7.1 | 3.2 | -3.6 | 0.3 | -0.8 | -3.1 | -1.0 | 1.2 | 4.4 | 3.4 | 4.3 | 3.5 | 3.3 | 2.9 | 2.8 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 6.8 | 0.5 | -2.1 | -1.9 | 4.6 | 11.3 | 9.5 | 9.7 | 10.7 | 7.0 | 5.9 | 5.2 | 4.3 | 3.0 | 2.5 | 2.3 | 2.2 | 2.1 | |
| 6. Contribution of nominal GDP growth | : | -4.4 | -3.2 | -2.6 | -1.1 | 1.5 | -0.2 | 0.5 | 2.2 | 0.9 | -1.1 | -4.2 | -3.2 | -4.1 | -3.3 | -3.1 | -2.7 | -2.7 | |
| 7. Stock-flow adjustment 3) | : | 0.2 | 2.0 | 1.2 | 0.5 | 0.8 | -2.1 | -0.9 | 3.5 | 1.5 | 0.1 | -2.3 | -1.2 | 0.5 | -0.2 | -0.1 | 0.4 | 0.0 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 1.9 | -2.5 | -3.7 | -3.5 | 3.0 | 9.6 | 7.6 | 7.3 | 7.7 | 3.6 | 2.5 | 2.2 | 1.6 | 0.5 | 0.1 | 0.1 | 0.1 | 0.1 | |
| 9. Snow-ball effect | : | -1.4 | -1.6 | -1.0 | 0.5 | 3.2 | 1.7 | 3.0 | 5.2 | 4.4 | 2.3 | -1.2 | -0.5 | -1.6 | -0.9 | -0.9 | -0.6 | -0.7 | |
| 10. Stock-flow adjustment 3) | : | 0.2 | 2.0 | 1.2 | 0.5 | 0.8 | -2.1 | -0.9 | 3.5 | 1.5 | 0.1 | -2.3 | -1.2 | 0.5 | -0.2 | -0.1 | 0.4 | 0.0 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -3.8 | -3.4 | -3.3 | 3.9 | 13.5 | 7.3 | 9.3 | 16.5 | 9.5 | 4.9 | -1.4 | -0.1 | -0.6 | -1.0 | -0.9 | -0.1 | -0.6 | |
| 12. Level of gross debt (end of year) | 61.5 | 54.0 | 39.1 | 35.8 | 39.7 | 53.3 | 60.5 | 69.9 | 86.3 | 95.8 | 100.7 | 99.3 | 99.2 | 98.6 | 97.6 | 96.7 | 96.6 | 96.0 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 7A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| France | (Mrd EURO-FRF) | | | | | | | | | | | | | | | | | |
|---|----------------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 190 | 228 | 280 | 290 | 293 | 289 | 293 | 311 | 320 | 329 | 337 | 348 | 356 | 372 | 388 | 399 | 410 | 420 |
| 2. Current taxes on income and wealth | 98 | 175 | 218 | 227 | 237 | 206 | 223 | 241 | 260 | 272 | 274 | 278 | 280 | 294 | 313 | 324 | 330 | 330 |
| 3. Social contributions | 242 | 258 | 329 | 341 | 351 | 354 | 362 | 376 | 387 | 399 | 409 | 413 | 418 | 430 | 425 | 407 | 413 | 425 |
| 4. Of which actual social contributions | 222 | 232 | 297 | 308 | 316 | 318 | 324 | 337 | 346 | 357 | 366 | 370 | 375 | 387 | 381 | 363 | 368 | 379 |
| 5. Other current revenue, including sales | 71 | 79 | 100 | 106 | 112 | 113 | 115 | 119 | 117 | 119 | 120 | 122 | 123 | 124 | 123 | 126 | 127 | 128 |
| 6. Total current revenue | 602 | 739 | 926 | 964 | 993 | 963 | 994 | 1046 | 1083 | 1119 | 1140 | 1161 | 1177 | 1221 | 1249 | 1256 | 1280 | 1303 |
| 7. Government consumption expenditure | 282 | 330 | 421 | 436 | 450 | 466 | 479 | 489 | 500 | 510 | 519 | 523 | 530 | 544 | 551 | 557 | 567 | 576 |
| 8. Collective consumption | 109 | 126 | 150 | 154 | 158 | 165 | 168 | 172 | 177 | 181 | 181 | 181 | 183 | 188 | 191 | 193 | 196 | 200 |
| 9. Social transfers in kind | 174 | 204 | 270 | 281 | 291 | 301 | 310 | 316 | 323 | 330 | 337 | 342 | 347 | 356 | 360 | 364 | 370 | 376 |
| 10. Compensation of employees | 161 | 191 | 233 | 241 | 247 | 254 | 260 | 264 | 268 | 273 | 279 | 281 | 284 | 291 | 294 | 297 | 301 | 306 |
| 11. Intermediate consumption | 63 | 71 | 89 | 91 | 93 | 99 | 102 | 104 | 107 | 110 | 110 | 111 | 112 | 115 | 116 | 119 | 121 | 123 |
| 12. Social transfers other than in kind | 216 | 248 | 325 | 339 | 351 | 371 | 383 | 394 | 408 | 421 | 429 | 436 | 443 | 449 | 458 | 470 | 480 | 491 |
| 13. Social transfers in kind via market producers | 56 | 71 | 101 | 106 | 110 | 115 | 118 | 121 | 124 | 127 | 131 | 133 | 137 | 140 | 142 | 144 | 147 | 149 |
| 14. Interest | 42 | 43 | 48 | 52 | 57 | 49 | 50 | 56 | 55 | 49 | 46 | 44 | 41 | 40 | 40 | 36 | 32 | 29 |
| 15. Subsidies | 18 | 20 | 25 | 27 | 29 | 35 | 36 | 35 | 36 | 36 | 47 | 56 | 56 | 57 | 63 | 65 | 48 | 48 |
| 16. Other current expenditure | 40 | 47 | 64 | 67 | 70 | 75 | 77 | 78 | 81 | 85 | 83 | 84 | 90 | 89 | 94 | 98 | 102 | 106 |
| 17. Total current expenditure | 597 | 692 | 885 | 923 | 958 | 998 | 1027 | 1052 | 1080 | 1101 | 1125 | 1146 | 1163 | 1181 | 1208 | 1229 | 1232 | 1253 |
| 18. Gross saving | 5 | 46 | 42 | 41 | 35 | -35 | -33 | -5 | 3 | 18 | 15 | 15 | 15 | 40 | 41 | 27 | 48 | 50 |
| 19. Capital transfers received | 4 | 5 | 6 | 5 | 4 | 5 | 4 | 6 | 5 | 6 | 6 | 8 | 8 | 9 | 10 | 11 | 11 | 12 |
| 20. Total revenue | 605 | 744 | 932 | 969 | 997 | 968 | 998 | 1053 | 1089 | 1125 | 1146 | 1169 | 1185 | 1230 | 1259 | 1267 | 1292 | 1314 |
| 21. Gross fixed capital formation | 51 | 58 | 73 | 77 | 79 | 82 | 83 | 82 | 85 | 84 | 80 | 75 | 75 | 77 | 80 | 85 | 87 | 88 |
| 22. Other capital expenditure | 20 | 13 | 20 | 21 | 26 | 26 | 25 | 26 | 28 | 27 | 26 | 28 | 26 | 36 | 31 | 28 | 29 | 30 |
| 23. Total expenditure | 668 | 764 | 977 | 1020 | 1062 | 1107 | 1135 | 1159 | 1193 | 1212 | 1230 | 1249 | 1264 | 1294 | 1319 | 1342 | 1347 | 1371 |
| 24. Tax burden | 514 | 639 | 801 | 830 | 850 | 817 | 845 | 895 | 931 | 964 | 983 | 1005 | 1021 | 1066 | 1094 | 1099 | 1122 | 1143 |
| 25. Net lending (+) or net borrowing (-) | -62 | -19 | -45 | -51 | -65 | -139 | -137 | -106 | -104 | -86 | -84 | -80 | -79 | -64 | -60 | -74 | -56 | -56 |

Table 7B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| France | (percentage of GDP at current market prices (excessive deficit procedure)) | | | | | | | | | | | | | | | | | |
|---|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 15.6 | 15.4 | 15.1 | 14.9 | 14.7 | 14.9 | 14.7 | 15.1 | 15.3 | 15.5 | 15.7 | 15.8 | 15.9 | 16.2 | 16.5 | 16.5 | 16.6 | 16.6 |
| 2. Current taxes on income and wealth | 8.0 | 11.8 | 11.8 | 11.7 | 11.9 | 10.7 | 11.2 | 11.7 | 12.4 | 12.9 | 12.7 | 12.7 | 12.5 | 12.8 | 13.3 | 13.4 | 13.3 | 13.0 |
| 3. Social contributions | 19.9 | 17.4 | 17.8 | 17.6 | 17.6 | 18.3 | 18.1 | 18.3 | 18.5 | 18.8 | 19.0 | 18.8 | 18.7 | 18.8 | 18.0 | 16.8 | 16.7 | 16.7 |
| 4. Of which actual social contributions | 18.2 | 15.7 | 16.1 | 15.8 | 15.8 | 16.4 | 16.2 | 16.4 | 16.6 | 16.9 | 17.0 | 16.8 | 16.8 | 16.9 | 16.2 | 15.0 | 14.9 | 14.9 |
| 5. Other current revenue, including sales | 5.8 | 5.3 | 5.4 | 5.4 | 5.6 | 5.8 | 5.8 | 5.8 | 5.6 | 5.6 | 5.6 | 5.6 | 5.5 | 5.4 | 5.2 | 5.2 | 5.1 | 5.1 |
| 6. Total current revenue | 49.4 | 50.0 | 50.1 | 49.7 | 49.8 | 49.7 | 49.8 | 50.8 | 51.9 | 52.9 | 53.0 | 52.8 | 52.7 | 53.2 | 53.1 | 52.0 | 51.7 | 51.3 |
| 7. Government consumption expenditure | 23.2 | 22.3 | 22.8 | 22.4 | 22.6 | 24.1 | 24.0 | 23.7 | 24.0 | 24.1 | 24.1 | 23.8 | 23.7 | 23.7 | 23.4 | 23.1 | 22.9 | 22.7 |
| 8. Collective consumption | 8.9 | 8.5 | 8.1 | 7.9 | 8.0 | 8.5 | 8.4 | 8.4 | 8.5 | 8.5 | 8.4 | 8.2 | 8.2 | 8.2 | 8.1 | 8.0 | 7.9 | 7.9 |
| 9. Social transfers in kind | 14.2 | 13.8 | 14.6 | 14.5 | 14.6 | 15.5 | 15.6 | 15.4 | 15.5 | 15.6 | 15.7 | 15.6 | 15.5 | 15.5 | 15.3 | 15.1 | 15.0 | 14.8 |
| 10. Compensation of employees | 13.2 | 12.9 | 12.6 | 12.4 | 12.4 | 13.1 | 13.0 | 12.8 | 12.9 | 12.9 | 13.0 | 12.8 | 12.7 | 12.7 | 12.5 | 12.3 | 12.2 | 12.1 |
| 11. Intermediate consumption | 5.1 | 4.8 | 4.8 | 4.7 | 4.7 | 5.1 | 5.1 | 5.1 | 5.1 | 5.2 | 5.1 | 5.1 | 5.0 | 5.0 | 4.9 | 4.9 | 4.9 | 4.9 |
| 12. Social transfers other than in kind | 17.7 | 16.8 | 17.6 | 17.5 | 17.6 | 19.2 | 19.2 | 19.2 | 19.5 | 19.9 | 20.0 | 19.8 | 19.8 | 19.6 | 19.5 | 19.4 | 19.4 | 19.4 |
| 13. Social transfers in kind via market producers | 4.6 | 4.8 | 5.4 | 5.5 | 5.5 | 5.9 | 5.9 | 5.9 | 6.0 | 6.0 | 6.1 | 6.1 | 6.1 | 6.1 | 6.0 | 6.0 | 5.9 | 5.9 |
| 14. Interest | 3.4 | 2.9 | 2.6 | 2.7 | 2.9 | 2.5 | 2.5 | 2.7 | 2.6 | 2.3 | 2.2 | 2.0 | 1.8 | 1.7 | 1.7 | 1.5 | 1.3 | 1.1 |
| 15. Subsidies | 1.5 | 1.4 | 1.4 | 1.4 | 1.5 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 2.2 | 2.6 | 2.5 | 2.5 | 2.7 | 2.7 | 2.0 | 1.9 |
| 16. Other current expenditure | 3.3 | 3.2 | 3.5 | 3.4 | 3.5 | 3.9 | 3.9 | 3.8 | 3.9 | 4.0 | 3.8 | 3.8 | 4.0 | 3.9 | 4.0 | 4.0 | 4.1 | 4.2 |
| 17. Total current expenditure | 49.0 | 46.8 | 47.9 | 47.5 | 48.1 | 51.5 | 51.5 | 51.1 | 51.7 | 52.0 | 52.3 | 52.1 | 52.0 | 51.5 | 51.3 | 50.9 | 49.7 | 49.4 |
| 18. Gross saving | 0.4 | 3.1 | 2.3 | 2.1 | 1.8 | -1.8 | -1.7 | -0.3 | 0.2 | 0.9 | 0.7 | 0.7 | 0.7 | 1.8 | 1.7 | 1.1 | 2.0 | 2.0 |
| 19. Capital transfers received | 0.3 | 0.4 | 0.3 | 0.3 | 0.2 | 0.3 | 0.2 | 0.3 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 |
| 20. Total revenue | 49.7 | 50.3 | 50.4 | 49.9 | 50.0 | 50.0 | 50.0 | 51.1 | 52.1 | 53.1 | 53.3 | 53.2 | 53.0 | 53.6 | 53.5 | 52.5 | 52.1 | 51.8 |
| 21. Gross fixed capital formation | 4.2 | 3.9 | 3.9 | 3.9 | 3.9 | 4.3 | 4.2 | 4.0 | 4.0 | 4.0 | 3.7 | 3.4 | 3.4 | 3.3 | 3.4 | 3.5 | 3.5 | 3.5 |
| 22. Other capital expenditure | 1.6 | 0.9 | 1.1 | 1.1 | 1.3 | 1.4 | 1.2 | 1.2 | 1.4 | 1.3 | 1.2 | 1.3 | 1.2 | 1.6 | 1.3 | 1.1 | 1.2 | 1.2 |
| 23. Total expenditure | 54.8 | 51.7 | 52.9 | 52.6 | 53.3 | 57.2 | 56.9 | 56.3 | 57.1 | 57.2 | 57.2 | 56.8 | 56.6 | 56.4 | 56.0 | 55.5 | 54.4 | 54.0 |
| 24. Tax burden | 42.2 | 43.2 | 43.3 | 42.8 | 42.7 | 42.2 | 42.3 | 43.5 | 44.6 | 45.5 | 45.7 | 45.7 | 45.7 | 46.4 | 46.5 | 45.5 | 45.3 | 45.1 |
| 25. Net lending (+) or net borrowing (-) | -5.1 | -1.3 | -2.4 | -2.6 | -3.3 | -7.2 | -6.9 | -5.2 | -5.0 | -4.1 | -3.9 | -3.6 | -3.5 | -2.8 | -2.5 | -3.1 | -2.2 | -2.2 |

Table 7C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

France

(EURO-FRF; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|-------|------|-------|-------|-------|------|-------|-------|------|------|------|------|------|-------|-------|-------|
| 1. Taxes on production and imports | 6.3 | 1.5 | 3.8 | 3.7 | 1.1 | -1.4 | 1.4 | 5.9 | 2.9 | 2.9 | 2.5 | 3.1 | 2.4 | 4.6 | 4.3 | 2.8 | 2.7 | 2.5 |
| 2. Current taxes on income and wealth | 9.5 | 5.7 | 9.3 | 4.1 | 4.3 | -12.8 | 8.1 | 7.9 | 7.8 | 4.9 | 0.7 | 1.6 | 0.6 | 5.1 | 6.2 | 3.6 | 1.9 | -0.2 |
| 3. Social contributions | 3.5 | 4.0 | 5.3 | 3.8 | 2.8 | 1.0 | 2.1 | 4.0 | 2.9 | 3.0 | 2.5 | 1.0 | 1.3 | 2.9 | -1.4 | -4.2 | 1.5 | 2.7 |
| 4. Of which actual social contributions | 3.1 | 4.0 | 5.6 | 3.6 | 2.6 | 0.6 | 2.0 | 3.9 | 2.8 | 3.1 | 2.6 | 1.1 | 1.4 | 3.2 | -1.7 | -4.8 | 1.6 | 2.9 |
| 5. Other current revenue, including sales | 3.7 | 7.6 | 6.9 | 6.0 | 6.0 | 0.6 | 2.4 | 2.8 | -1.2 | 1.6 | 0.9 | 1.6 | 0.6 | 1.0 | -0.5 | 1.7 | 0.9 | 1.3 |
| 6. Total current revenue | 5.4 | 4.0 | 5.9 | 4.1 | 3.0 | -3.0 | 3.2 | 5.3 | 3.6 | 3.3 | 1.9 | 1.8 | 1.4 | 3.7 | 2.3 | 0.5 | 1.9 | 1.8 |
| 7. Government consumption expenditure | 4.1 | 4.1 | 3.3 | 3.5 | 3.2 | 3.7 | 2.6 | 2.1 | 2.4 | 2.0 | 1.6 | 0.9 | 1.3 | 2.5 | 1.3 | 1.1 | 1.8 | 1.6 |
| 8. Collective consumption | 6.0 | 3.2 | 2.9 | 2.6 | 2.8 | 4.4 | 1.8 | 2.4 | 2.8 | 2.1 | 0.3 | 0.0 | 0.9 | 2.7 | 1.5 | 1.3 | 1.8 | 1.6 |
| 9. Social transfers in kind | 2.9 | 4.7 | 3.5 | 4.1 | 3.5 | 3.4 | 3.1 | 2.0 | 2.1 | 2.0 | 2.3 | 1.4 | 1.5 | 2.4 | 1.3 | 1.0 | 1.8 | 1.6 |
| 10. Compensation of employees | 4.1 | 3.8 | 2.7 | 3.3 | 2.5 | 3.0 | 2.3 | 1.5 | 1.8 | 1.7 | 2.0 | 1.0 | 1.0 | 2.4 | 1.2 | 1.0 | 1.4 | 1.4 |
| 11. Intermediate consumption | 7.0 | 6.6 | 2.7 | 2.1 | 2.3 | 6.4 | 3.5 | 1.6 | 3.0 | 2.3 | -0.2 | 1.6 | 0.4 | 2.7 | 1.4 | 1.8 | 1.9 | 1.9 |
| 12. Social transfers other than in kind | 3.2 | 2.3 | 4.9 | 4.4 | 3.4 | 5.8 | 3.1 | 3.0 | 3.6 | 3.0 | 2.0 | 1.6 | 1.6 | 1.5 | 2.0 | 2.4 | 2.2 | 2.3 |
| 13. Social transfers in kind via market producers | 5.2 | 6.7 | 5.0 | 5.4 | 4.1 | 3.8 | 3.2 | 2.5 | 2.7 | 2.5 | 2.9 | 1.6 | 2.6 | 2.7 | 1.1 | 1.7 | 1.6 | 1.7 |
| 14. Interest | 6.2 | 1.5 | 0.8 | 8.6 | 9.8 | -14.1 | 2.4 | 10.5 | -1.8 | -10.6 | -5.0 | -5.7 | -6.2 | -3.1 | 1.2 | -10.0 | -10.6 | -10.3 |
| 15. Subsidies | 3.5 | 2.1 | 4.5 | 7.1 | 8.1 | 18.8 | 5.5 | -4.6 | 4.5 | 0.4 | 29.5 | 18.8 | -0.3 | 2.1 | 9.9 | 4.2 | -25.9 | -0.1 |
| 16. Other current expenditure 1) | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.4 | 0.0 | -0.1 | 0.1 | 0.1 | -0.2 | 0.0 | 0.2 | -0.2 | 0.1 | 0.0 | 0.1 | 0.1 |
| 17. Total current expenditure | 4.2 | 3.8 | 3.8 | 4.3 | 3.8 | 4.2 | 2.9 | 2.4 | 2.7 | 1.9 | 2.2 | 1.9 | 1.5 | 1.6 | 2.3 | 1.7 | 0.2 | 1.7 |
| 18. Gross saving 1) | 0.6 | 0.0 | 1.0 | -0.1 | -0.4 | -3.6 | 0.1 | 1.4 | 0.4 | 0.7 | -0.1 | 0.0 | 0.0 | 1.1 | 0.0 | -0.6 | 0.8 | 0.0 |
| 19. Capital transfers received | 12.6 | 20.8 | -22.6 | -7.0 | -21.7 | 22.4 | -25.4 | 66.3 | -14.6 | 14.7 | -4.0 | 33.1 | -0.9 | 14.6 | 9.3 | 14.7 | 1.3 | 1.3 |
| 20. Total revenue | 5.4 | 4.1 | 5.7 | 4.0 | 2.8 | -2.9 | 3.1 | 5.5 | 3.4 | 3.3 | 1.9 | 2.0 | 1.4 | 3.8 | 2.3 | 0.6 | 1.9 | 1.7 |
| 21. Gross fixed capital formation | 1.5 | 9.4 | 2.5 | 5.5 | 2.6 | 4.8 | 0.6 | -1.6 | 3.6 | -0.3 | -5.5 | -6.0 | 0.3 | 2.2 | 4.2 | 6.2 | 2.5 | 1.3 |
| 22. Other capital expenditure 1) | -0.6 | -0.3 | 0.0 | 0.0 | 0.2 | 0.1 | -0.1 | 0.0 | 0.1 | -0.1 | -0.1 | 0.1 | -0.1 | 0.4 | -0.3 | -0.2 | 0.0 | 0.0 |
| 23. Total expenditure | 2.9 | 3.6 | 3.8 | 4.4 | 4.1 | 4.2 | 2.6 | 2.1 | 3.0 | 1.6 | 1.5 | 1.5 | 1.3 | 2.3 | 1.9 | 1.7 | 0.4 | 1.7 |
| 24. Tax burden | 5.5 | 3.6 | 5.8 | 3.7 | 2.4 | -3.9 | 3.3 | 5.9 | 4.0 | 3.6 | 2.0 | 2.2 | 1.6 | 4.4 | 2.7 | 0.4 | 2.1 | 1.9 |
| 25. Net lending (+) or net borrowing (-) | 1.2 | 0.3 | 0.9 | -0.2 | -0.6 | -3.9 | 0.3 | 1.7 | 0.2 | 0.9 | 0.2 | 0.3 | 0.1 | 0.8 | 0.2 | -0.5 | 0.8 | 0.0 |

1) Changes in GDP ratios.

Table 7D**Contributions to the change in the general government gross debt ratio****France**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 5.1 | 1.4 | 2.4 | 2.6 | 3.3 | 7.2 | 6.9 | 5.2 | 5.0 | 4.1 | 3.9 | 3.6 | 3.5 | 2.8 | 2.5 | 3.1 | 2.2 | 2.2 | |
| 2. Interest payments (% of GDP) | 3.4 | 3.0 | 2.6 | 2.7 | 2.9 | 2.5 | 2.5 | 2.7 | 2.6 | 2.3 | 2.2 | 2.0 | 1.8 | 1.7 | 1.7 | 1.5 | 1.3 | 1.1 | |
| 3. Implicit interest rate 2) | : | 5.3 | 4.0 | 4.4 | 4.6 | 3.6 | 3.1 | 3.3 | 3.0 | 2.6 | 2.3 | 2.1 | 2.0 | 1.8 | 1.8 | 1.6 | 1.4 | 1.2 | |
| 4. Nominal GDP growth rate | 3.3 | 4.0 | 4.7 | 5.0 | 2.6 | -2.8 | 3.0 | 3.2 | 1.5 | 1.4 | 1.5 | 2.3 | 1.6 | 2.7 | 2.5 | 2.7 | 2.5 | 2.4 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 5.1 | 1.4 | 2.4 | 2.6 | 3.3 | 7.2 | 6.9 | 5.2 | 5.0 | 4.1 | 3.9 | 3.6 | 3.5 | 2.8 | 2.5 | 3.1 | 2.2 | 2.2 | |
| 6. Contribution of nominal GDP growth | : | -2.3 | -3.0 | -3.1 | -1.7 | 2.0 | -2.4 | -2.6 | -1.3 | -1.2 | -1.4 | -2.1 | -1.5 | -2.6 | -2.4 | -2.6 | -2.5 | -2.3 | |
| 7. Stock-flow adjustment 3) | : | 0.4 | -2.2 | 0.4 | 2.6 | 5.1 | -2.2 | 0.0 | -0.9 | -0.1 | -1.0 | -0.8 | 0.4 | 0.3 | -0.1 | 0.0 | 0.2 | 0.4 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 1.7 | -1.6 | -0.2 | -0.1 | 0.4 | 4.6 | 4.4 | 2.4 | 2.4 | 1.8 | 1.7 | 1.6 | 1.7 | 1.0 | 0.8 | 1.6 | 0.9 | 1.1 | |
| 9. Snow-ball effect | : | 0.7 | -0.4 | -0.4 | 1.2 | 4.5 | 0.1 | 0.1 | 1.3 | 1.1 | 0.7 | -0.1 | 0.3 | -0.9 | -0.7 | -1.1 | -1.1 | -1.2 | |
| 10. Stock-flow adjustment 3) | : | 0.4 | -2.2 | 0.4 | 2.6 | 5.1 | -2.2 | 0.0 | -0.9 | -0.1 | -1.0 | -0.8 | 0.4 | 0.3 | -0.1 | 0.0 | 0.2 | 0.4 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -0.5 | -2.8 | -0.1 | 4.2 | 14.3 | 2.2 | 2.6 | 2.8 | 2.8 | 1.5 | 0.7 | 2.4 | 0.5 | 0.0 | 0.6 | 0.0 | 0.3 | |
| 12. Level of gross debt (end of year) | 56.1 | 58.3 | 64.6 | 64.5 | 68.8 | 83.0 | 85.3 | 87.8 | 90.6 | 93.4 | 94.9 | 95.6 | 98.0 | 98.4 | 98.4 | 98.9 | 98.9 | 99.2 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 8A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Italy | (Mrd EURO-ITL) | | | | | | | | | | | | | | | | | |
|---|----------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 115.7 | 178.3 | 224.4 | 231.6 | 221.4 | 210.7 | 223.0 | 230.4 | 246.1 | 239.2 | 247.8 | 246.6 | 241.8 | 247.6 | 253.3 | 254.8 | 259.1 | 263.5 |
| 2. Current taxes on income and wealth | 137.0 | 171.1 | 213.5 | 233.5 | 239.9 | 222.5 | 226.7 | 226.9 | 239.8 | 241.1 | 237.2 | 242.6 | 247.6 | 250.4 | 248.8 | 250.1 | 255.9 | 254.4 |
| 3. Social contributions | 138.6 | 145.8 | 184.4 | 203.1 | 213.0 | 212.1 | 213.7 | 216.4 | 215.9 | 215.4 | 214.4 | 219.1 | 220.6 | 225.6 | 234.9 | 241.4 | 244.5 | 247.6 |
| 4. Of which actual social contributions | 122.8 | 141.8 | 180.9 | 199.3 | 209.1 | 208.1 | 209.6 | 212.2 | 211.7 | 211.1 | 210.3 | 215.1 | 216.6 | 221.4 | 230.8 | 237.1 | 240.2 | 243.3 |
| 5. Other current revenue, including sales | 39.6 | 47.8 | 59.3 | 61.1 | 63.1 | 63.9 | 66.6 | 67.2 | 67.4 | 71.0 | 73.3 | 73.1 | 72.8 | 72.8 | 75.2 | 78.8 | 79.4 | 79.1 |
| 6. Total current revenue | 430.9 | 543.0 | 681.5 | 729.3 | 737.4 | 709.2 | 730.0 | 740.8 | 769.1 | 766.6 | 772.7 | 781.4 | 782.8 | 796.4 | 812.2 | 825.0 | 838.9 | 844.7 |
| 7. Government consumption expenditure | 172.3 | 220.2 | 302.5 | 307.3 | 320.3 | 326.2 | 331.2 | 326.7 | 321.8 | 319.4 | 318.0 | 316.3 | 322.6 | 326.9 | 335.8 | 339.0 | 343.5 | 346.6 |
| 8. Collective consumption | 76.9 | 93.8 | 127.9 | 128.9 | 135.7 | 137.7 | 140.9 | 140.9 | 138.4 | 137.1 | 134.1 | 132.2 | 136.6 | 138.2 | 142.2 | 143.6 | 145.5 | 146.8 |
| 9. Social transfers in kind | 95.4 | 126.4 | 174.7 | 178.4 | 184.6 | 188.4 | 190.2 | 185.9 | 183.3 | 182.3 | 183.9 | 184.1 | 186.1 | 188.7 | 193.5 | 195.4 | 198.0 | 199.8 |
| 10. Compensation of employees | 103.8 | 124.6 | 165.5 | 166.0 | 171.9 | 173.2 | 174.3 | 171.3 | 168.0 | 166.8 | 165.2 | 163.9 | 166.0 | 166.8 | 172.4 | 173.4 | 175.8 | 177.0 |
| 11. Intermediate consumption | 44.9 | 59.2 | 78.2 | 81.4 | 86.1 | 88.7 | 90.5 | 90.7 | 90.9 | 91.9 | 91.8 | 92.8 | 96.2 | 98.7 | 100.2 | 100.4 | 102.1 | 104.1 |
| 12. Social transfers other than in kind | 154.1 | 195.7 | 252.1 | 264.4 | 277.3 | 291.6 | 298.7 | 304.5 | 311.7 | 320.0 | 327.0 | 332.9 | 336.4 | 341.4 | 348.8 | 362.3 | 375.3 | 385.6 |
| 13. Social transfers in kind via market producers | 18.4 | 28.0 | 41.9 | 42.5 | 43.4 | 45.5 | 46.2 | 44.4 | 43.3 | 43.5 | 44.3 | 43.9 | 44.4 | 45.3 | 46.4 | 47.1 | 47.7 | 48.3 |
| 14. Interest | 109.7 | 75.9 | 68.9 | 76.7 | 80.4 | 69.5 | 68.9 | 76.7 | 83.8 | 77.9 | 74.5 | 68.1 | 66.2 | 65.3 | 64.7 | 61.7 | 59.0 | 56.3 |
| 15. Subsidies | 17.4 | 16.4 | 16.9 | 17.2 | 17.5 | 20.4 | 22.1 | 22.6 | 24.6 | 26.9 | 29.5 | 27.6 | 28.9 | 25.8 | 25.2 | 25.2 | 24.9 | 25.0 |
| 16. Other current expenditure | 13.1 | 25.7 | 32.5 | 35.1 | 36.3 | 36.6 | 36.2 | 36.4 | 36.6 | 38.0 | 36.8 | 36.3 | 37.3 | 35.5 | 38.4 | 39.2 | 39.7 | 40.2 |
| 17. Total current expenditure | 461.4 | 525.5 | 656.0 | 683.4 | 712.9 | 725.5 | 737.0 | 746.5 | 759.0 | 764.9 | 769.1 | 765.6 | 775.5 | 778.8 | 796.2 | 809.3 | 824.5 | 836.5 |
| 18. Gross saving | -30.5 | 17.5 | 25.6 | 45.9 | 24.5 | -16.3 | -7.0 | -5.7 | 10.1 | 1.7 | 3.6 | 15.8 | 7.3 | 17.6 | 16.0 | 15.8 | 14.4 | 8.2 |
| 19. Capital transfers received | 7.9 | 4.6 | 4.4 | 4.5 | 4.0 | 16.2 | 6.2 | 10.7 | 4.8 | 9.1 | 6.8 | 9.3 | 7.0 | 6.6 | 3.8 | 4.6 | 4.0 | 4.0 |
| 20. Total revenue | 438.9 | 547.7 | 685.9 | 733.8 | 741.4 | 725.4 | 736.2 | 751.5 | 773.9 | 775.7 | 779.5 | 790.7 | 789.9 | 803.0 | 816.1 | 829.7 | 842.9 | 848.7 |
| 21. Gross fixed capital formation | 25.7 | 35.2 | 49.5 | 51.3 | 51.6 | 57.8 | 49.9 | 48.1 | 42.9 | 40.5 | 37.8 | 39.8 | 38.5 | 37.6 | 37.6 | 39.8 | 41.8 | 43.8 |
| 22. Other capital expenditure | 23.0 | 17.0 | 36.6 | 20.9 | 18.9 | 22.9 | 17.6 | 16.2 | 19.9 | 16.3 | 20.7 | 27.6 | 16.8 | 28.7 | 20.8 | 19.4 | 18.6 | 17.7 |
| 23. Total expenditure | 510.1 | 577.7 | 742.1 | 755.5 | 783.4 | 806.2 | 804.5 | 810.8 | 821.8 | 821.7 | 827.6 | 832.9 | 830.7 | 845.1 | 854.6 | 868.5 | 884.9 | 898.0 |
| 24. Tax burden | 382.2 | 494.0 | 621.1 | 667.0 | 673.1 | 655.6 | 665.1 | 678.8 | 701.2 | 697.4 | 699.0 | 710.0 | 714.4 | 726.3 | 737.9 | 746.6 | 759.9 | 765.9 |
| 25. Net lending (+) or net borrowing (-) | -71.3 | -30.1 | -56.2 | -21.6 | -42.0 | -80.8 | -68.3 | -59.2 | -47.8 | -46.0 | -48.1 | -42.2 | -40.9 | -42.0 | -38.6 | -38.8 | -42.0 | -49.3 |

Table 8B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Italy | (percentage of GDP at current market prices (excessive deficit procedure)) | | | | | | | | | | | | | | | | | |
|---|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 11.7 | 14.4 | 14.5 | 14.3 | 13.5 | 13.4 | 13.8 | 14.0 | 15.1 | 14.8 | 15.2 | 14.9 | 14.3 | 14.3 | 14.3 | 14.3 | 14.4 | 14.4 |
| 2. Current taxes on income and wealth | 13.9 | 13.8 | 13.7 | 14.5 | 14.6 | 14.1 | 14.1 | 13.8 | 14.8 | 14.9 | 14.6 | 14.7 | 14.6 | 14.4 | 14.1 | 14.1 | 14.2 | 13.9 |
| 3. Social contributions | 14.0 | 11.7 | 11.9 | 12.6 | 13.0 | 13.4 | 13.3 | 13.1 | 13.3 | 13.4 | 13.2 | 13.2 | 13.0 | 13.0 | 13.3 | 13.6 | 13.6 | 13.5 |
| 4. Of which actual social contributions | 12.4 | 11.4 | 11.6 | 12.3 | 12.8 | 13.2 | 13.0 | 12.9 | 13.0 | 13.1 | 12.9 | 13.0 | 12.8 | 12.7 | 13.1 | 13.3 | 13.3 | 13.3 |
| 5. Other current revenue, including sales | 4.0 | 3.8 | 3.8 | 3.8 | 3.9 | 4.1 | 4.1 | 4.1 | 4.1 | 4.4 | 4.5 | 4.4 | 4.3 | 4.2 | 4.3 | 4.4 | 4.4 | 4.3 |
| 6. Total current revenue | 43.6 | 43.7 | 43.9 | 45.2 | 45.0 | 45.0 | 45.3 | 44.9 | 47.3 | 47.5 | 47.5 | 47.2 | 46.2 | 45.9 | 46.0 | 46.4 | 46.6 | 46.1 |
| 7. Government consumption expenditure | 17.4 | 17.7 | 19.5 | 19.0 | 19.6 | 20.7 | 20.6 | 19.8 | 19.8 | 19.8 | 19.5 | 19.1 | 19.0 | 18.8 | 19.0 | 19.1 | 19.1 | 18.9 |
| 8. Collective consumption | 7.8 | 7.6 | 8.2 | 8.0 | 8.3 | 8.7 | 8.7 | 8.5 | 8.5 | 8.5 | 8.2 | 8.0 | 8.1 | 8.0 | 8.1 | 8.1 | 8.1 | 8.0 |
| 9. Social transfers in kind | 9.6 | 10.2 | 11.2 | 11.0 | 11.3 | 11.9 | 11.8 | 11.3 | 11.3 | 11.3 | 11.3 | 11.1 | 11.0 | 10.9 | 11.0 | 11.0 | 11.0 | 10.9 |
| 10. Compensation of employees | 10.5 | 10.0 | 10.7 | 10.3 | 10.5 | 11.0 | 10.8 | 10.4 | 10.3 | 10.3 | 10.2 | 9.9 | 9.8 | 9.6 | 9.8 | 9.8 | 9.8 | 9.7 |
| 11. Intermediate consumption | 4.5 | 4.8 | 5.0 | 5.0 | 5.3 | 5.6 | 5.6 | 5.5 | 5.6 | 5.7 | 5.6 | 5.6 | 5.7 | 5.7 | 5.7 | 5.6 | 5.7 | 5.7 |
| 12. Social transfers other than in kind | 15.6 | 15.8 | 16.2 | 16.4 | 16.9 | 18.5 | 18.5 | 18.5 | 19.2 | 19.8 | 20.1 | 20.1 | 19.8 | 19.7 | 19.8 | 20.4 | 20.8 | 21.0 |
| 13. Social transfers in kind via market producers | 1.9 | 2.3 | 2.7 | 2.6 | 2.6 | 2.9 | 2.9 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 | 2.6 |
| 14. Interest | 11.1 | 6.1 | 4.4 | 4.7 | 4.9 | 4.4 | 4.3 | 4.6 | 5.2 | 4.8 | 4.6 | 4.1 | 3.9 | 3.8 | 3.7 | 3.5 | 3.3 | 3.1 |
| 15. Subsidies | 1.8 | 1.3 | 1.1 | 1.1 | 1.1 | 1.3 | 1.4 | 1.4 | 1.5 | 1.7 | 1.8 | 1.7 | 1.7 | 1.5 | 1.4 | 1.4 | 1.4 | 1.4 |
| 16. Other current expenditure | 1.3 | 2.1 | 2.1 | 2.2 | 2.2 | 2.3 | 2.2 | 2.2 | 2.3 | 2.4 | 2.3 | 2.2 | 2.2 | 2.0 | 2.2 | 2.2 | 2.2 | 2.2 |
| 17. Total current expenditure | 46.7 | 42.3 | 42.2 | 42.3 | 43.5 | 46.0 | 45.7 | 45.3 | 46.7 | 47.4 | 47.3 | 46.2 | 45.7 | 44.8 | 45.1 | 45.5 | 45.8 | 45.6 |
| 18. Gross saving | -3.1 | 1.4 | 1.6 | 2.8 | 1.5 | -1.0 | -0.4 | -0.3 | 0.6 | 0.1 | 0.2 | 1.0 | 0.4 | 1.0 | 0.9 | 0.9 | 0.8 | 0.4 |
| 19. Capital transfers received | 0.8 | 0.4 | 0.3 | 0.3 | 0.2 | 1.0 | 0.4 | 0.6 | 0.3 | 0.6 | 0.4 | 0.6 | 0.4 | 0.4 | 0.2 | 0.3 | 0.2 | 0.2 |
| 20. Total revenue | 44.4 | 44.1 | 44.2 | 45.4 | 45.3 | 46.0 | 45.7 | 45.6 | 47.6 | 48.1 | 47.9 | 47.8 | 46.6 | 46.2 | 46.2 | 46.7 | 46.8 | 46.3 |
| 21. Gross fixed capital formation | 2.6 | 2.8 | 3.2 | 3.2 | 3.2 | 3.7 | 3.1 | 2.9 | 2.6 | 2.5 | 2.3 | 2.4 | 2.3 | 2.2 | 2.1 | 2.2 | 2.3 | 2.4 |
| 22. Other capital expenditure | 2.3 | 1.4 | 2.4 | 1.3 | 1.2 | 1.5 | 1.1 | 1.0 | 1.2 | 1.0 | 1.3 | 1.7 | 1.0 | 1.7 | 1.2 | 1.1 | 1.0 | 1.0 |
| 23. Total expenditure | 51.6 | 46.5 | 47.8 | 46.8 | 47.8 | 51.1 | 49.9 | 49.2 | 50.6 | 51.0 | 50.9 | 50.3 | 49.0 | 48.7 | 48.4 | 48.9 | 49.1 | 49.0 |
| 24. Tax burden | 38.7 | 39.8 | 40.0 | 41.3 | 41.1 | 41.6 | 41.3 | 41.2 | 43.2 | 43.2 | 42.9 | 42.9 | 42.1 | 41.8 | 41.8 | 42.0 | 42.2 | 41.8 |
| 25. Net lending (+) or net borrowing (-) | -7.2 | -2.4 | -3.6 | -1.3 | -2.6 | -5.1 | -4.2 | -3.6 | -2.9 | -2.9 | -3.0 | -2.6 | -2.4 | -2.4 | -2.2 | -2.2 | -2.3 | -2.7 |

Table 8C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Italy | (EURO-ITL; annual percentage changes unless otherwise stated) | | | | | | | | | | | | | | | | | |
|---|---|-------|-------|------|-------|-------|-------|------|-------|------|-------|------|-------|-------|-------|------|-------|------|
| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 4.3 | 4.5 | 8.0 | 3.2 | -4.4 | -4.9 | 5.9 | 3.3 | 6.8 | -2.8 | 3.6 | -0.5 | -1.9 | 2.4 | 2.3 | 0.6 | 1.7 | 1.7 |
| 2. Current taxes on income and wealth | 10.4 | 1.8 | 11.8 | 9.4 | 2.7 | -7.2 | 1.9 | 0.1 | 5.7 | 0.5 | -1.6 | 2.3 | 2.1 | 1.1 | -0.6 | 0.5 | 2.3 | -0.6 |
| 3. Social contributions | 8.2 | 2.1 | 1.3 | 10.2 | 4.8 | -0.4 | 0.7 | 1.3 | -0.2 | -0.2 | -0.4 | 2.2 | 0.7 | 2.2 | 4.2 | 2.7 | 1.3 | 1.3 |
| 4. Of which actual social contributions | 18.8 | 2.1 | 1.3 | 10.2 | 4.9 | -0.5 | 0.7 | 1.2 | -0.2 | -0.3 | -0.4 | 2.2 | 0.7 | 2.2 | 4.3 | 2.7 | 1.3 | 1.3 |
| 5. Other current revenue, including sales | 8.5 | 2.0 | 3.3 | 3.0 | 3.4 | 1.2 | 4.2 | 0.8 | 0.3 | 5.4 | 3.2 | -0.3 | -0.3 | 0.0 | 3.2 | 4.8 | 0.8 | -0.3 |
| 6. Total current revenue | 7.9 | 2.8 | 6.8 | 7.0 | 1.1 | -3.8 | 2.9 | 1.5 | 3.8 | -0.3 | 0.8 | 1.1 | 0.2 | 1.7 | 2.0 | 1.6 | 1.7 | 0.7 |
| 7. Government consumption expenditure | 6.9 | 6.8 | 3.3 | 1.6 | 4.3 | 1.8 | 1.5 | -1.3 | -1.5 | -0.7 | -0.5 | -0.5 | 2.0 | 1.3 | 2.7 | 1.0 | 1.3 | 0.9 |
| 8. Collective consumption | 5.9 | 5.2 | 1.8 | 0.8 | 5.3 | 1.5 | 2.3 | -0.1 | -1.7 | -0.9 | -2.2 | -1.4 | 3.3 | 1.2 | 2.9 | 1.0 | 1.3 | 0.9 |
| 9. Social transfers in kind | 7.7 | 8.0 | 4.3 | 2.1 | 3.5 | 2.1 | 1.0 | -2.3 | -1.4 | -0.6 | 0.9 | 0.1 | 1.1 | 1.4 | 2.6 | 1.0 | 1.3 | 0.9 |
| 10. Compensation of employees | 9.1 | 4.7 | 4.6 | 0.3 | 3.5 | 0.7 | 0.7 | -1.7 | -2.0 | -0.7 | -0.9 | -0.8 | 1.3 | 0.5 | 3.3 | 0.6 | 1.4 | 0.7 |
| 11. Intermediate consumption | 5.2 | 7.0 | -1.9 | 4.2 | 5.7 | 3.0 | 2.1 | 0.2 | 0.2 | 1.1 | -0.1 | 1.1 | 3.7 | 2.6 | 1.5 | 0.1 | 1.7 | 1.9 |
| 12. Social transfers other than in kind | 7.5 | 2.8 | 4.1 | 4.9 | 4.9 | 5.2 | 2.4 | 1.9 | 2.4 | 2.6 | 2.2 | 1.8 | 1.0 | 1.5 | 2.2 | 3.9 | 3.6 | 2.7 |
| 13. Social transfers in kind via market producers | 7.1 | 16.2 | 2.7 | 1.5 | 2.0 | 4.9 | 1.6 | -3.9 | -2.6 | 0.4 | 2.0 | -0.8 | 1.1 | 2.0 | 2.5 | 1.3 | 1.3 | 1.3 |
| 14. Interest | 5.3 | 1.4 | 2.5 | 11.3 | 4.9 | -13.6 | -0.9 | 11.2 | 9.4 | -7.1 | -4.3 | -8.6 | -2.7 | -1.4 | -1.0 | -4.6 | -4.3 | -4.6 |
| 15. Subsidies | -0.6 | 9.9 | 6.6 | 1.4 | 1.7 | 16.7 | 8.2 | 2.2 | 9.2 | 9.2 | 9.6 | -6.4 | 4.8 | -10.8 | -2.1 | 0.0 | -1.4 | 0.6 |
| 16. Other current expenditure 1) | 0.2 | -0.1 | -0.1 | 0.1 | 0.0 | 0.1 | -0.1 | 0.0 | 0.0 | 0.1 | -0.1 | -0.1 | 0.0 | -0.2 | 0.1 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 7.3 | 4.3 | 3.1 | 4.2 | 4.3 | 1.8 | 1.6 | 1.3 | 1.7 | 0.8 | 0.6 | -0.5 | 1.3 | 0.4 | 2.2 | 1.6 | 1.9 | 1.5 |
| 18. Gross saving 1) | 0.2 | -0.7 | 1.5 | 1.2 | -1.3 | -2.5 | 0.6 | 0.1 | 1.0 | -0.5 | 0.1 | 0.7 | -0.5 | 0.6 | -0.1 | 0.0 | -0.1 | -0.4 |
| 19. Capital transfers received | -45.9 | -17.4 | -31.3 | 3.5 | -11.8 | 304.4 | -61.7 | 72.4 | -54.8 | 88.5 | -24.8 | 36.3 | -24.5 | -6.3 | -41.8 | 20.2 | -13.5 | 0.0 |
| 20. Total revenue | 6.9 | 2.6 | 6.4 | 7.0 | 1.0 | -2.2 | 1.5 | 2.1 | 3.0 | 0.2 | 0.5 | 1.4 | -0.1 | 1.7 | 1.6 | 1.7 | 1.6 | 0.7 |
| 21. Gross fixed capital formation | 9.4 | 3.5 | 3.1 | 3.6 | 0.8 | 11.8 | -13.5 | -3.8 | -10.8 | -5.5 | -6.7 | 5.2 | -3.2 | -2.4 | 0.1 | 5.7 | 5.1 | 4.9 |
| 22. Other capital expenditure 1) | -0.9 | -0.1 | 0.9 | -1.1 | -0.1 | 0.3 | -0.4 | -0.1 | 0.2 | -0.2 | 0.3 | 0.4 | -0.7 | 0.7 | -0.5 | -0.1 | -0.1 | -0.1 |
| 23. Total expenditure | 5.6 | 4.1 | 5.2 | 1.8 | 3.7 | 2.9 | -0.2 | 0.8 | 1.4 | 0.0 | 0.7 | 0.6 | -0.3 | 1.7 | 1.1 | 1.6 | 1.9 | 1.5 |
| 24. Tax burden | 10.4 | 2.8 | 6.9 | 7.4 | 0.9 | -2.6 | 1.4 | 2.1 | 3.3 | -0.5 | 0.2 | 1.6 | 0.6 | 1.7 | 1.6 | 1.2 | 1.8 | 0.8 |
| 25. Net lending (+) or net borrowing (-) | 0.6 | -0.7 | 0.5 | 2.3 | -1.2 | -2.6 | 0.9 | 0.6 | 0.6 | 0.1 | -0.1 | 0.4 | 0.1 | 0.0 | 0.2 | 0.0 | -0.1 | -0.4 |

1) Changes in GDP ratios.

Table 8D**Contributions to the change in the general government gross debt ratio****Italy**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| 1. Net borrowing (% of GDP) 1) | 7.2 | 3.2 | 3.6 | 1.3 | 2.6 | 5.1 | 4.2 | 3.6 | 2.9 | 2.9 | 3.0 | 2.6 | 2.4 | 2.4 | 2.2 | 2.2 | 2.3 | 2.7 | |
| 2. Interest payments (% of GDP) | 11.1 | 6.1 | 4.4 | 4.7 | 4.9 | 4.4 | 4.3 | 4.6 | 5.2 | 4.8 | 4.6 | 4.1 | 3.9 | 3.8 | 3.7 | 3.5 | 3.3 | 3.1 | |
| 3. Implicit interest rate 2) | 10.3 | 5.8 | 4.3 | 4.6 | 4.8 | 4.0 | 3.7 | 4.0 | 4.2 | 3.8 | 3.5 | 3.1 | 3.0 | 2.9 | 2.8 | 2.6 | 2.4 | 2.3 | |
| 4. Nominal GDP growth rate | 8.0 | 5.0 | 4.0 | 4.0 | 1.4 | -3.7 | 2.2 | 2.3 | -1.5 | -0.7 | 0.9 | 1.7 | 2.4 | 2.4 | 1.7 | 0.7 | 1.4 | 1.8 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 7.2 | 3.2 | 3.6 | 1.3 | 2.6 | 5.1 | 4.2 | 3.6 | 2.9 | 2.9 | 3.0 | 2.6 | 2.4 | 2.4 | 2.2 | 2.2 | 2.3 | 2.7 | |
| 6. Contribution of nominal GDP growth | -8.7 | -5.2 | -4.1 | -4.1 | -1.4 | 4.1 | -2.5 | -2.7 | 1.8 | 0.9 | -1.2 | -2.3 | -3.2 | -3.2 | -2.2 | -0.9 | -1.8 | -2.4 | |
| 7. Stock-flow adjustment 3) | 1.1 | 1.9 | 0.6 | -0.1 | 1.2 | 1.3 | 0.8 | -0.4 | 2.1 | 2.2 | 1.2 | -0.3 | 0.3 | 0.1 | 0.7 | 0.1 | 0.1 | 0.3 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -3.9 | -2.9 | -0.8 | -3.4 | -2.3 | 0.7 | 0.0 | -1.1 | -2.2 | -2.0 | -1.6 | -1.6 | -1.5 | -1.3 | -1.5 | -1.3 | -0.9 | -0.4 | |
| 9. Snow-ball effect | 2.4 | 0.8 | 0.4 | 0.6 | 3.5 | 8.5 | 1.8 | 1.9 | 7.0 | 5.7 | 3.4 | 1.8 | 0.7 | 0.6 | 1.5 | 2.6 | 1.5 | 0.7 | |
| 10. Stock-flow adjustment 3) | 1.1 | 1.9 | 0.6 | -0.1 | 1.2 | 1.3 | 0.8 | -0.4 | 2.1 | 2.2 | 1.2 | -0.3 | 0.3 | 0.1 | 0.7 | 0.1 | 0.1 | 0.3 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | -0.4 | -0.1 | 0.2 | -2.9 | 2.3 | 10.4 | 2.6 | 0.5 | 6.8 | 5.9 | 2.9 | -0.1 | -0.5 | -0.7 | 0.7 | 1.4 | 0.6 | 0.6 | |
| 12. Level of gross debt (end of year) | 116.5 | 108.9 | 106.7 | 103.9 | 106.1 | 116.6 | 119.2 | 119.7 | 126.5 | 132.4 | 135.4 | 135.3 | 134.8 | 134.1 | 134.8 | 136.2 | 136.8 | 137.4 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 9A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Cyprus

(Mrd EURO-CYP)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|--------|--------|--------|-------|-------|--------|--------|--------|--------|--------|--------|--------|-------|-------|--------|-------|--------|--------|
| 1. Taxes on production and imports | 0.830 | 1.210 | 2.490 | 2.980 | 3.110 | 2.630 | 2.750 | 2.690 | 2.700 | 2.470 | 2.600 | 2.630 | 2.760 | 3.080 | 3.330 | 3.400 | 3.510 | 3.630 |
| 2. Current taxes on income and wealth | 0.600 | 1.020 | 1.470 | 2.080 | 2.100 | 1.790 | 1.820 | 2.000 | 1.920 | 1.870 | 1.810 | 1.770 | 1.760 | 1.840 | 1.920 | 2.090 | 2.170 | 2.260 |
| 3. Social contributions | 0.460 | 0.650 | 1.130 | 1.190 | 1.330 | 1.460 | 1.550 | 1.570 | 1.510 | 1.360 | 1.440 | 1.480 | 1.540 | 1.710 | 1.850 | 2.460 | 3.270 | 3.520 |
| 4. Of which actual social contributions | 0.460 | 0.650 | 1.130 | 1.190 | 1.330 | 1.460 | 1.550 | 1.570 | 1.510 | 1.360 | 1.440 | 1.480 | 1.540 | 1.710 | 1.850 | 2.460 | 3.270 | 3.520 |
| 5. Other current revenue, including sales | 0.410 | 0.520 | 0.770 | 0.850 | 0.880 | 0.860 | 0.980 | 0.850 | 0.840 | 0.860 | 1.090 | 1.100 | 1.010 | 1.010 | 1.060 | 1.040 | 1.040 | 1.070 |
| 6. Total current revenue | 2.310 | 3.410 | 5.860 | 7.100 | 7.420 | 6.750 | 7.100 | 7.110 | 6.980 | 6.560 | 6.940 | 6.970 | 7.070 | 7.640 | 8.160 | 8.990 | 9.990 | 10.470 |
| 7. Government consumption expenditure | 0.950 | 1.600 | 2.700 | 2.880 | 3.240 | 3.510 | 3.590 | 3.780 | 3.660 | 3.320 | 2.930 | 2.930 | 2.890 | 3.000 | 3.150 | 3.590 | 4.190 | 4.440 |
| 8. Collective consumption | 0.560 | 0.890 | 1.540 | 1.630 | 1.840 | 2.000 | 2.010 | 2.130 | 2.040 | 1.660 | 1.490 | 1.500 | 1.470 | 1.450 | 1.620 | 1.620 | 1.620 | 1.620 |
| 9. Social transfers in kind | 0.400 | 0.710 | 1.160 | 1.250 | 1.400 | 1.510 | 1.580 | 1.650 | 1.620 | 1.660 | 1.440 | 1.430 | 1.410 | 1.550 | 1.530 | 1.980 | 2.570 | 2.820 |
| 10. Compensation of employees | 0.900 | 1.330 | 2.160 | 2.310 | 2.500 | 2.730 | 2.760 | 2.880 | 2.840 | 2.590 | 2.340 | 2.280 | 2.270 | 2.360 | 2.480 | 2.730 | 2.960 | 3.160 |
| 11. Intermediate consumption | 0.100 | 0.350 | 0.670 | 0.730 | 0.810 | 0.890 | 0.860 | 0.870 | 0.800 | 0.720 | 0.630 | 0.680 | 0.650 | 0.720 | 0.810 | 0.880 | 0.890 | 0.910 |
| 12. Social transfers other than in kind | 0.560 | 0.890 | 1.770 | 1.810 | 2.060 | 2.230 | 2.460 | 2.600 | 2.570 | 2.480 | 2.460 | 2.460 | 2.560 | 2.610 | 2.700 | 2.930 | 3.470 | 3.690 |
| 13. Social transfers in kind via market producers | 0.000 | 0.000 | 0.020 | 0.020 | 0.020 | 0.030 | 0.020 | 0.010 | 0.010 | 0.010 | 0.000 | 0.000 | 0.010 | 0.010 | 0.010 | 0.170 | 0.550 | 0.610 |
| 14. Interest | 0.150 | 0.340 | 0.470 | 0.490 | 0.500 | 0.430 | 0.380 | 0.420 | 0.610 | 0.620 | 0.560 | 0.570 | 0.500 | 0.510 | 0.510 | 0.500 | 0.460 | 0.410 |
| 15. Subsidies | 0.060 | 0.130 | 0.080 | 0.070 | 0.070 | 0.030 | 0.060 | 0.090 | 0.090 | 0.100 | 0.080 | 0.070 | 0.100 | 0.060 | 0.060 | 0.070 | 0.070 | 0.070 |
| 16. Other current expenditure | 0.210 | 0.200 | 0.360 | 0.440 | 0.560 | 0.510 | 0.460 | 0.530 | 0.530 | 0.400 | 0.400 | 0.460 | 0.400 | 0.460 | 0.460 | 0.490 | 0.520 | 0.550 |
| 17. Total current expenditure | 1.970 | 3.230 | 5.520 | 5.880 | 6.520 | 6.850 | 7.000 | 7.400 | 7.460 | 6.920 | 6.470 | 6.530 | 6.490 | 6.730 | 7.030 | 7.760 | 8.910 | 9.400 |
| 18. Gross saving | 0.340 | 0.170 | 0.340 | 1.230 | 0.900 | -0.100 | 0.100 | -0.290 | -0.480 | -0.350 | 0.480 | 0.440 | 0.590 | 0.910 | 1.130 | 1.220 | 1.080 | 1.070 |
| 19. Capital transfers received | 0.010 | 0.010 | 0.170 | 0.050 | 0.040 | 0.100 | 0.100 | 0.130 | 0.110 | 0.160 | 0.130 | 0.100 | 0.040 | 0.090 | 0.120 | 0.190 | 0.130 | 0.130 |
| 20. Total revenue | 2.320 | 3.420 | 6.030 | 7.150 | 7.460 | 6.850 | 7.200 | 7.230 | 7.090 | 6.720 | 7.070 | 7.070 | 7.120 | 7.730 | 8.290 | 9.170 | 10.120 | 10.600 |
| 21. Gross fixed capital formation | 0.340 | 0.350 | 0.540 | 0.540 | 0.600 | 0.780 | 0.810 | 0.780 | 0.570 | 0.410 | 0.360 | 0.390 | 0.470 | 0.540 | 1.220 | 0.470 | 0.480 | 0.500 |
| 22. Other capital expenditure | 0.060 | 0.060 | 0.130 | 0.170 | 0.180 | 0.230 | 0.300 | 0.180 | 0.140 | 0.440 | 1.760 | 0.330 | 0.150 | 0.120 | 0.970 | 0.120 | 0.120 | 0.120 |
| 23. Total expenditure | 2.380 | 3.650 | 6.190 | 6.580 | 7.300 | 7.860 | 8.110 | 8.360 | 8.170 | 7.770 | 8.590 | 7.240 | 7.100 | 7.400 | 9.210 | 8.350 | 9.510 | 10.020 |
| 24. Tax burden | 1.910 | 2.890 | 5.130 | 6.320 | 6.610 | 5.940 | 6.160 | 6.290 | 6.170 | 5.730 | 5.880 | 5.900 | 6.110 | 6.670 | 7.150 | 7.990 | 9.000 | 9.450 |
| 25. Net lending (+) or net borrowing (-) | -0.060 | -0.230 | -0.160 | 0.560 | 0.160 | -1.010 | -0.910 | -1.120 | -1.080 | -1.050 | -1.520 | -0.170 | 0.020 | 0.330 | -0.930 | 0.820 | 0.610 | 0.570 |

Table 9B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Cyprus

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 10.9 | 11.5 | 15.6 | 17.0 | 16.3 | 14.1 | 14.2 | 13.6 | 13.9 | 13.7 | 14.9 | 14.7 | 14.6 | 15.3 | 15.7 | 15.4 | 15.3 | 15.2 |
| 2. Current taxes on income and wealth | 7.8 | 9.7 | 9.2 | 11.9 | 11.1 | 9.6 | 9.4 | 10.1 | 9.9 | 10.4 | 10.4 | 9.9 | 9.3 | 9.2 | 9.1 | 9.5 | 9.5 | 9.4 |
| 3. Social contributions | 6.1 | 6.1 | 7.1 | 6.8 | 7.0 | 7.8 | 8.0 | 7.9 | 7.8 | 7.6 | 8.3 | 8.3 | 8.2 | 8.5 | 8.7 | 11.2 | 14.2 | 14.7 |
| 4. Of which actual social contributions | 6.1 | 6.1 | 7.1 | 6.8 | 7.0 | 7.8 | 8.0 | 7.9 | 7.8 | 7.6 | 8.3 | 8.3 | 8.2 | 8.5 | 8.7 | 11.2 | 14.2 | 14.7 |
| 5. Other current revenue, including sales | 5.3 | 4.9 | 4.8 | 4.9 | 4.6 | 4.6 | 5.0 | 4.3 | 4.3 | 4.8 | 6.3 | 6.1 | 5.4 | 5.1 | 5.0 | 4.7 | 4.5 | 4.5 |
| 6. Total current revenue | 30.1 | 32.1 | 36.6 | 40.6 | 39.1 | 36.2 | 36.6 | 35.9 | 35.9 | 36.5 | 39.9 | 39.1 | 37.5 | 38.1 | 38.6 | 40.7 | 43.5 | 43.8 |
| 7. Government consumption expenditure | 12.4 | 15.1 | 16.9 | 16.4 | 17.1 | 18.8 | 18.5 | 19.1 | 18.8 | 18.5 | 16.8 | 16.4 | 15.3 | 15.0 | 14.9 | 16.3 | 18.2 | 18.6 |
| 8. Collective consumption | 7.3 | 8.4 | 9.6 | 9.3 | 9.7 | 10.7 | 10.4 | 10.8 | 10.5 | 9.2 | 8.6 | 8.4 | 7.8 | 7.3 | 7.7 | 7.3 | 7.0 | 6.8 |
| 9. Social transfers in kind | 5.2 | 6.7 | 7.3 | 7.1 | 7.3 | 8.1 | 8.1 | 8.3 | 8.3 | 9.2 | 8.3 | 8.0 | 7.5 | 7.7 | 7.2 | 9.0 | 11.2 | 11.8 |
| 10. Compensation of employees | 11.7 | 12.5 | 13.5 | 13.2 | 13.2 | 14.6 | 14.2 | 14.6 | 14.6 | 14.4 | 13.4 | 12.8 | 12.0 | 11.8 | 11.7 | 12.4 | 12.9 | 13.2 |
| 11. Intermediate consumption | 1.3 | 3.3 | 4.2 | 4.2 | 4.2 | 4.8 | 4.4 | 4.4 | 4.1 | 4.0 | 3.6 | 3.8 | 3.5 | 3.6 | 3.8 | 4.0 | 3.9 | 3.8 |
| 12. Social transfers other than in kind | 7.3 | 8.4 | 11.0 | 10.4 | 10.8 | 11.9 | 12.7 | 13.1 | 13.2 | 13.8 | 14.2 | 13.8 | 13.6 | 13.0 | 12.8 | 13.3 | 15.1 | 15.4 |
| 13. Social transfers in kind via market producers | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.8 | 2.4 | 2.6 | |
| 14. Interest | 1.9 | 3.2 | 3.0 | 2.8 | 2.6 | 2.3 | 2.0 | 2.1 | 3.1 | 3.4 | 3.2 | 3.2 | 2.7 | 2.5 | 2.4 | 2.3 | 2.0 | 1.7 |
| 15. Subsidies | 0.8 | 1.3 | 0.5 | 0.4 | 0.4 | 0.2 | 0.3 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.5 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| 16. Other current expenditure | 2.7 | 1.9 | 2.3 | 2.5 | 3.0 | 2.7 | 2.4 | 2.7 | 2.7 | 2.2 | 2.3 | 2.6 | 2.1 | 2.3 | 2.2 | 2.2 | 2.3 | 2.3 |
| 17. Total current expenditure | 25.7 | 30.5 | 34.5 | 33.6 | 34.3 | 36.7 | 36.1 | 37.3 | 38.4 | 38.4 | 37.1 | 36.6 | 34.4 | 33.6 | 33.3 | 35.2 | 38.8 | 39.3 |
| 18. Gross saving | 4.4 | 1.6 | 2.1 | 7.0 | 4.7 | -0.5 | 0.5 | -1.5 | -2.5 | -2.0 | 2.7 | 2.5 | 3.1 | 4.5 | 5.4 | 5.5 | 4.7 | 4.5 |
| 19. Capital transfers received | 0.1 | 0.1 | 1.0 | 0.3 | 0.2 | 0.5 | 0.5 | 0.6 | 0.5 | 0.9 | 0.7 | 0.6 | 0.2 | 0.4 | 0.6 | 0.8 | 0.6 | 0.5 |
| 20. Total revenue | 30.2 | 32.2 | 37.7 | 40.8 | 39.3 | 36.7 | 37.1 | 36.5 | 36.4 | 37.4 | 40.6 | 39.7 | 37.7 | 38.6 | 39.2 | 41.6 | 44.0 | 44.3 |
| 21. Gross fixed capital formation | 4.4 | 3.3 | 3.4 | 3.1 | 3.2 | 4.2 | 4.2 | 4.0 | 2.9 | 2.3 | 2.1 | 2.2 | 2.5 | 2.7 | 5.7 | 2.1 | 2.1 | 2.1 |
| 22. Other capital expenditure | 0.8 | 0.6 | 0.8 | 1.0 | 0.9 | 1.2 | 1.6 | 0.9 | 0.7 | 2.4 | 10.1 | 1.8 | 0.8 | 0.6 | 4.6 | 0.5 | 0.5 | 0.5 |
| 23. Total expenditure | 30.9 | 34.4 | 38.7 | 37.6 | 38.4 | 42.1 | 41.8 | 42.2 | 42.0 | 43.2 | 49.4 | 40.6 | 37.6 | 36.9 | 43.6 | 37.9 | 41.4 | 41.9 |
| 24. Tax burden | 24.9 | 27.3 | 32.1 | 36.1 | 34.7 | 31.8 | 31.7 | 31.7 | 31.7 | 31.8 | 33.8 | 33.1 | 32.4 | 33.3 | 33.8 | 36.2 | 39.2 | 39.5 |
| 25. Net lending (+) or net borrowing (-) | -0.7 | -2.2 | -1.0 | 3.2 | 0.9 | -5.4 | -4.7 | -5.7 | -5.6 | -5.8 | -8.7 | -1.0 | 0.1 | 1.7 | -4.4 | 3.7 | 2.6 | 2.4 |

Table 9C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Cyprus

(EURO-CYP; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|-------|------|
| 1. Taxes on production and imports | 1.2 | 26.3 | 12.2 | 19.7 | 4.3 | -15.2 | 4.6 | -2.4 | 0.6 | -8.6 | 5.0 | 1.2 | 5.0 | 11.6 | 8.2 | 2.0 | 3.3 | 3.4 |
| 2. Current taxes on income and wealth | 0.6 | 12.7 | 27.8 | 41.3 | 1.3 | -14.9 | 1.6 | 9.8 | -3.7 | -2.6 | -3.3 | -2.6 | -0.3 | 4.6 | 4.6 | 8.5 | 4.0 | 3.9 |
| 3. Social contributions | 6.4 | 7.6 | 1.6 | 5.9 | 11.5 | 9.9 | 6.0 | 0.9 | -3.6 | -9.8 | 6.0 | 2.7 | 4.2 | 10.7 | 8.0 | 33.3 | 32.8 | 7.5 |
| 4. Of which actual social contributions | 6.4 | 7.6 | 1.6 | 5.9 | 11.5 | 9.9 | 6.0 | 0.9 | -3.6 | -9.8 | 6.0 | 2.7 | 4.2 | 10.7 | 8.0 | 33.3 | 32.8 | 7.5 |
| 5. Other current revenue, including sales | 7.4 | 15.5 | 4.7 | 10.3 | 3.5 | -2.0 | 13.2 | -12.4 | -1.4 | 1.5 | 27.5 | 0.4 | -7.6 | 0.2 | 4.8 | -2.1 | -0.1 | 3.0 |
| 6. Total current revenue | 3.2 | 16.6 | 12.3 | 21.2 | 4.5 | -9.1 | 5.2 | 0.1 | -1.8 | -6.0 | 5.8 | 0.4 | 1.5 | 8.0 | 6.9 | 10.1 | 11.2 | 4.8 |
| 7. Government consumption expenditure | 10.1 | 2.3 | 10.5 | 6.5 | 12.6 | 8.2 | 2.5 | 5.2 | -3.2 | -9.2 | -11.9 | 0.0 | -1.3 | 4.0 | 4.9 | 14.1 | 16.6 | 6.0 |
| 8. Collective consumption | 6.8 | 1.4 | 11.1 | 5.5 | 13.3 | 8.5 | 0.6 | 5.8 | -4.2 | -18.6 | -10.3 | 0.4 | -1.5 | -1.2 | 11.3 | 0.0 | 0.0 | 0.0 |
| 9. Social transfers in kind | 14.7 | 3.4 | 9.6 | 7.8 | 11.6 | 7.8 | 5.0 | 4.3 | -2.0 | 2.6 | -13.4 | -0.4 | -1.1 | 9.4 | -1.1 | 29.0 | 30.2 | 9.8 |
| 10. Compensation of employees | 9.7 | 8.9 | 7.9 | 7.0 | 8.3 | 9.0 | 1.3 | 4.3 | -1.3 | -8.8 | -9.8 | -2.6 | -0.5 | 4.2 | 5.0 | 10.0 | 8.3 | 6.8 |
| 11. Intermediate consumption | 0.2 | -16.1 | 18.0 | 9.0 | 11.1 | 9.9 | -3.6 | 1.3 | -7.5 | -10.3 | -13.1 | 8.2 | -3.2 | 10.1 | 11.8 | 8.8 | 1.6 | 2.5 |
| 12. Social transfers other than in kind | 8.9 | 10.2 | 3.2 | 2.7 | 13.7 | 8.2 | 10.2 | 5.6 | -0.9 | -3.6 | -0.6 | -0.1 | 3.9 | 2.2 | 3.4 | 8.5 | 18.3 | 6.4 |
| 13. Social transfers in kind via market producers | - | - | 46.2 | 14.0 | -2.7 | 25.2 | -20.1 | -43.0 | -28.7 | -33.3 | -27.6 | 4.8 | 15.9 | 15.7 | 15.3 | 2470.0 | 215.7 | 10.9 |
| 14. Interest | 24.3 | 20.5 | 0.6 | 4.4 | 1.3 | -13.5 | -12.1 | 11.6 | 44.2 | 1.5 | -10.3 | 1.7 | -10.9 | 0.8 | 0.3 | -2.6 | -8.3 | -9.3 |
| 15. Subsidies | 23.1 | 102.6 | -18.8 | -14.7 | 7.0 | -54.3 | 92.2 | 38.5 | 11.4 | 0.2 | -16.3 | -10.2 | 35.9 | -43.3 | 8.7 | 10.2 | 0.0 | 0.0 |
| 16. Other current expenditure 1) | 0.0 | 0.3 | -0.2 | 0.3 | 0.4 | -0.2 | -0.4 | 0.3 | 0.0 | -0.5 | 0.0 | 0.3 | -0.5 | 0.2 | -0.1 | 0.0 | 0.1 | 0.0 |
| 17. Total current expenditure | 9.7 | 10.1 | 5.8 | 6.4 | 11.0 | 5.0 | 2.3 | 5.6 | 0.8 | -7.3 | -6.5 | 0.9 | -0.6 | 3.8 | 4.4 | 10.4 | 14.7 | 5.5 |
| 18. Gross saving 1) | -1.7 | 1.8 | 2.1 | 4.9 | -2.3 | -5.3 | 1.0 | -2.0 | -1.0 | 0.5 | 4.7 | -0.2 | 0.6 | 1.4 | 0.8 | 0.2 | -0.8 | -0.2 |
| 19. Capital transfers received | -31.8 | 81.0 | -40.6 | -72.5 | -11.3 | 134.7 | 4.9 | 25.9 | -17.1 | 52.4 | -18.7 | -22.9 | -57.4 | 108.4 | 39.9 | 49.0 | -30.1 | 0.0 |
| 20. Total revenue | 3.0 | 16.7 | 9.6 | 18.6 | 4.4 | -8.3 | 5.2 | 0.4 | -2.0 | -5.1 | 5.2 | 0.0 | 0.6 | 8.6 | 7.2 | 10.7 | 10.3 | 4.7 |
| 21. Gross fixed capital formation | 20.6 | 16.9 | 5.1 | 0.0 | 10.7 | 30.9 | 3.0 | -3.0 | -27.9 | -26.7 | -12.6 | 7.6 | 19.6 | 15.8 | 125.2 | -61.6 | 3.9 | 4.1 |
| 22. Other capital expenditure 1) | -0.2 | -0.2 | 0.2 | 0.2 | 0.0 | 0.3 | 0.3 | -0.7 | -0.2 | 1.7 | 7.7 | -8.3 | -1.1 | -0.2 | 4.0 | -4.0 | 0.0 | 0.0 |
| 23. Total expenditure | 10.6 | 10.0 | 6.4 | 6.3 | 10.9 | 7.7 | 3.2 | 3.0 | -2.3 | -4.9 | 10.6 | -15.7 | -2.0 | 4.2 | 24.6 | -9.4 | 13.9 | 5.4 |
| 24. Tax burden | 2.1 | 16.8 | 10.4 | 23.1 | 4.6 | -10.1 | 3.8 | 2.0 | -1.9 | -7.2 | 2.6 | 0.4 | 3.6 | 9.2 | 7.1 | 11.8 | 12.6 | 5.0 |
| 25. Net lending (+) or net borrowing (-) | -2.3 | 1.8 | 1.1 | 4.2 | -2.4 | -6.3 | 0.7 | -1.0 | 0.1 | -0.3 | -2.9 | 7.8 | 1.1 | 1.6 | -6.0 | 8.1 | -1.1 | -0.2 |

1) Changes in GDP ratios.

Table 9D**Contributions to the change in the general government gross debt ratio****Cyprus**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|-------|-------|-------|-------|------|-------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 0.7 | 2.1 | 1.0 | -3.2 | -0.9 | 5.4 | 4.7 | 5.7 | 5.6 | 5.8 | 8.7 | 1.0 | -0.1 | -1.7 | 4.4 | -3.7 | -2.6 | -2.4 | |
| 2. Interest payments (% of GDP) | 1.9 | 3.2 | 3.0 | 2.8 | 2.6 | 2.3 | 2.0 | 2.1 | 3.1 | 3.4 | 3.2 | 3.2 | 2.7 | 2.5 | 2.4 | 2.3 | 2.0 | 1.7 | |
| 3. Implicit interest rate 2) | : | 6.1 | 5.0 | 5.2 | 5.3 | 5.0 | 3.7 | 3.9 | 4.7 | 4.0 | 3.0 | 3.0 | 2.6 | 2.6 | 2.7 | 2.3 | 2.2 | 2.0 | |
| 4. Nominal GDP growth rate | 9.4 | 7.8 | 7.9 | 9.4 | 8.6 | -1.8 | 3.9 | 2.0 | -1.8 | -7.4 | -3.3 | 2.4 | 5.9 | 6.2 | 5.5 | 4.4 | 4.2 | 4.1 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 0.7 | 2.1 | 1.0 | -3.2 | -0.9 | 5.4 | 4.7 | 5.7 | 5.6 | 5.8 | 8.7 | 1.0 | -0.1 | -1.7 | 4.4 | -3.7 | -2.6 | -2.4 | |
| 6. Contribution of nominal GDP growth | : | -4.0 | -4.7 | -5.1 | -4.3 | 0.8 | -2.1 | -1.1 | 1.2 | 6.5 | 3.5 | -2.6 | -6.0 | -6.0 | -4.9 | -4.2 | -3.8 | -3.4 | |
| 7. Stock-flow adjustment 3) | : | 3.5 | -0.5 | 3.1 | -3.4 | 2.5 | -0.5 | 5.0 | 7.6 | 11.3 | -7.0 | -0.1 | 1.9 | -1.8 | 7.2 | 1.2 | 0.4 | -0.2 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.2 | -1.1 | -1.9 | -6.0 | -3.5 | 3.1 | 2.7 | 3.5 | 2.4 | 2.4 | 5.5 | -2.2 | -2.8 | -4.2 | 2.0 | -6.0 | -4.6 | -4.1 | |
| 9. Snow-ball effect | : | -0.8 | -1.7 | -2.3 | -1.6 | 3.1 | -0.1 | 1.0 | 4.4 | 9.9 | 6.7 | 0.6 | -3.3 | -3.5 | -2.5 | -2.0 | -1.8 | -1.7 | |
| 10. Stock-flow adjustment 3) | : | 3.5 | -0.5 | 3.1 | -3.4 | 2.5 | -0.5 | 5.0 | 7.6 | 11.3 | -7.0 | -0.1 | 1.9 | -1.8 | 7.2 | 1.2 | 0.4 | -0.2 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 1.6 | -4.2 | -5.2 | -8.5 | 8.7 | 2.1 | 9.5 | 14.4 | 23.6 | 5.3 | -1.7 | -4.1 | -9.5 | 6.7 | -6.7 | -6.0 | -6.0 | |
| 12. Level of gross debt (end of year) | 47.8 | 57.3 | 59.3 | 54.0 | 45.5 | 54.3 | 56.4 | 65.9 | 80.3 | 104.0 | 109.2 | 107.5 | 103.4 | 93.9 | 100.6 | 93.8 | 87.8 | 81.8 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 10A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Latvia | (Mrd EURO-LVL) | | | | | | | | | | | | | | | | | |
|---|----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|--------|--------|--------|--------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 0.530 | 0.850 | 2.150 | 2.710 | 2.640 | 2.110 | 2.200 | 2.480 | 2.760 | 2.960 | 3.150 | 3.310 | 3.550 | 3.760 | 4.160 | 4.430 | 4.670 | 4.930 |
| 2. Current taxes on income and wealth | 0.270 | 0.490 | 1.350 | 1.870 | 2.200 | 1.320 | 1.330 | 1.480 | 1.680 | 1.760 | 1.830 | 1.910 | 2.100 | 2.300 | 2.150 | 2.010 | 2.110 | 2.230 |
| 3. Social contributions | 0.450 | 0.680 | 1.420 | 1.830 | 2.040 | 1.810 | 1.590 | 1.790 | 1.950 | 1.990 | 2.050 | 2.110 | 2.150 | 2.360 | 2.770 | 2.990 | 3.170 | 3.330 |
| 4. Of which actual social contributions | 0.450 | 0.670 | 1.380 | 1.770 | 1.940 | 1.740 | 1.550 | 1.760 | 1.900 | 1.930 | 1.980 | 2.030 | 2.070 | 2.260 | 2.660 | 2.880 | 3.050 | 3.200 |
| 5. Other current revenue, including sales | 0.140 | 0.300 | 0.990 | 1.010 | 1.080 | 1.140 | 1.190 | 1.260 | 1.270 | 1.250 | 1.230 | 1.190 | 1.230 | 1.420 | 1.590 | 1.530 | 1.450 | 1.330 |
| 6. Total current revenue | 1.380 | 2.310 | 5.910 | 7.430 | 7.960 | 6.390 | 6.310 | 7.010 | 7.650 | 7.960 | 8.270 | 8.530 | 9.030 | 9.830 | 10.660 | 10.960 | 11.400 | 11.820 |
| 7. Government consumption expenditure | 0.960 | 1.430 | 2.950 | 3.980 | 4.820 | 3.600 | 3.310 | 3.710 | 3.810 | 4.020 | 4.150 | 4.420 | 4.530 | 4.850 | 5.190 | 5.480 | 5.750 | 6.080 |
| 8. Collective consumption | 0.490 | 0.750 | 1.580 | 2.300 | 2.710 | 1.910 | 1.780 | 2.030 | 2.100 | 2.200 | 2.270 | 2.370 | 2.400 | 2.580 | 2.700 | 2.890 | 3.090 | 3.340 |
| 9. Social transfers in kind | 0.470 | 0.690 | 1.370 | 1.680 | 2.110 | 1.690 | 1.530 | 1.670 | 1.710 | 1.820 | 1.880 | 2.040 | 2.130 | 2.270 | 2.490 | 2.600 | 2.660 | 2.750 |
| 10. Compensation of employees | 0.420 | 0.730 | 1.600 | 2.240 | 2.770 | 2.260 | 1.850 | 1.940 | 2.010 | 2.140 | 2.270 | 2.410 | 2.540 | 2.760 | 3.000 | 3.260 | 3.410 | 3.610 |
| 11. Intermediate consumption | 0.310 | 0.460 | 1.060 | 1.250 | 1.530 | 1.170 | 1.200 | 1.360 | 1.340 | 1.430 | 1.450 | 1.500 | 1.450 | 1.530 | 1.630 | 1.590 | 1.590 | 1.610 |
| 12. Social transfers other than in kind | 0.470 | 0.840 | 1.370 | 1.590 | 1.970 | 2.440 | 2.370 | 2.270 | 2.250 | 2.360 | 2.410 | 2.560 | 2.670 | 2.790 | 2.990 | 3.180 | 3.440 | 3.630 |
| 13. Social transfers in kind via market producers | 0.000 | 0.000 | 0.100 | 0.160 | 0.200 | 0.190 | 0.190 | 0.220 | 0.240 | 0.250 | 0.250 | 0.300 | 0.350 | 0.370 | 0.400 | 0.400 | 0.430 | 0.460 |
| 14. Interest | 0.030 | 0.060 | 0.070 | 0.080 | 0.130 | 0.290 | 0.320 | 0.350 | 0.360 | 0.340 | 0.340 | 0.320 | 0.260 | 0.250 | 0.210 | 0.220 | 0.220 | 0.210 |
| 15. Subsidies | 0.040 | 0.070 | 0.110 | 0.200 | 0.330 | 0.310 | 0.250 | 0.210 | 0.310 | 0.340 | 0.410 | 0.310 | 0.300 | 0.340 | 0.290 | 0.280 | 0.290 | 0.280 |
| 16. Other current expenditure | 0.060 | 0.100 | 0.780 | 0.720 | 1.000 | 0.670 | 0.770 | 0.470 | 0.680 | 0.630 | 0.770 | 0.680 | 0.730 | 0.790 | 0.970 | 0.800 | 0.920 | 0.930 |
| 17. Total current expenditure | 1.330 | 2.270 | 5.090 | 6.240 | 7.940 | 7.320 | 6.950 | 6.820 | 7.180 | 7.490 | 7.900 | 8.090 | 8.300 | 8.830 | 9.490 | 9.740 | 10.310 | 10.720 |
| 18. Gross saving | 0.050 | 0.050 | 0.820 | 1.190 | 0.020 | -0.940 | -0.630 | 0.190 | 0.470 | 0.470 | 0.360 | 0.440 | 0.730 | 1.000 | 1.170 | 1.220 | 1.090 | 1.100 |
| 19. Capital transfers received | 0.010 | 0.050 | 0.170 | 0.160 | 0.210 | 0.210 | 0.290 | 0.320 | 0.390 | 0.370 | 0.380 | 0.410 | 0.220 | 0.210 | 0.350 | 0.440 | 0.450 | 0.450 |
| 20. Total revenue | 1.390 | 2.360 | 6.080 | 7.580 | 8.180 | 6.600 | 6.600 | 7.330 | 8.040 | 8.330 | 8.650 | 8.940 | 9.260 | 10.050 | 11.010 | 11.400 | 11.850 | 12.270 |
| 21. Gross fixed capital formation | 0.080 | 0.120 | 0.830 | 1.330 | 1.270 | 0.900 | 0.820 | 1.000 | 1.070 | 1.010 | 1.060 | 1.130 | 0.880 | 1.180 | 1.580 | 1.720 | 1.600 | 1.620 |
| 22. Other capital expenditure | 0.030 | 0.160 | 0.250 | 0.130 | -0.010 | 0.170 | 0.370 | 0.370 | 0.060 | 0.100 | 0.030 | 0.050 | 0.060 | 0.180 | 0.150 | 0.120 | 0.120 | 0.120 |
| 23. Total expenditure | 1.450 | 2.550 | 6.160 | 7.700 | 9.200 | 8.390 | 8.140 | 8.190 | 8.310 | 8.600 | 8.990 | 9.270 | 9.240 | 10.190 | 11.220 | 11.580 | 12.030 | 12.460 |
| 24. Tax burden | 1.240 | 2.010 | 4.920 | 6.400 | 6.820 | 5.200 | 5.110 | 5.760 | 6.370 | 6.680 | 7.010 | 7.310 | 7.780 | 8.380 | 9.040 | 9.390 | 9.910 | 10.440 |
| 25. Net lending (+) or net borrowing (-) | -0.060 | -0.190 | -0.080 | -0.120 | -1.020 | -1.790 | -1.540 | -0.860 | -0.270 | -0.270 | -0.340 | -0.330 | 0.020 | -0.140 | -0.210 | -0.190 | -0.180 | -0.190 |

Table 10B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Latvia | (percentage of GDP at current market prices (excessive deficit procedure)) | | | | | | | | | | | | | | | | | |
|---|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 13.0 | 12.4 | 12.6 | 12.0 | 10.8 | 11.2 | 12.3 | 12.2 | 12.6 | 13.0 | 13.3 | 13.6 | 14.2 | 14.0 | 14.3 | 14.4 | 14.5 | 14.5 |
| 2. Current taxes on income and wealth | 6.6 | 7.2 | 7.9 | 8.3 | 9.0 | 7.0 | 7.4 | 7.3 | 7.7 | 7.7 | 7.8 | 7.8 | 8.4 | 8.6 | 7.4 | 6.5 | 6.5 | 6.6 |
| 3. Social contributions | 11.1 | 10.0 | 8.3 | 8.1 | 8.4 | 9.6 | 8.8 | 8.8 | 8.9 | 8.7 | 8.7 | 8.6 | 8.6 | 8.8 | 9.5 | 9.7 | 9.8 | 9.8 |
| 4. Of which actual social contributions | 11.0 | 9.8 | 8.1 | 7.9 | 7.9 | 9.2 | 8.6 | 8.7 | 8.7 | 8.5 | 8.4 | 8.3 | 8.2 | 8.4 | 9.1 | 9.3 | 9.4 | 9.4 |
| 5. Other current revenue, including sales | 3.5 | 4.3 | 5.8 | 4.5 | 4.4 | 6.1 | 6.6 | 6.2 | 5.8 | 5.5 | 5.2 | 4.9 | 4.9 | 5.3 | 5.4 | 5.0 | 4.5 | 3.9 |
| 6. Total current revenue | 34.1 | 33.8 | 34.5 | 32.9 | 32.7 | 33.8 | 35.1 | 34.5 | 34.9 | 34.9 | 35.0 | 34.9 | 36.0 | 36.7 | 36.6 | 35.6 | 35.3 | 34.8 |
| 7. Government consumption expenditure | 23.6 | 21.0 | 17.2 | 17.6 | 19.7 | 19.1 | 18.4 | 18.2 | 17.4 | 17.6 | 17.5 | 18.1 | 18.1 | 18.1 | 17.8 | 17.8 | 17.8 | 17.9 |
| 8. Collective consumption | 12.0 | 10.9 | 9.2 | 10.2 | 11.1 | 10.1 | 9.9 | 10.0 | 9.6 | 9.6 | 9.6 | 9.7 | 9.6 | 9.6 | 9.3 | 9.4 | 9.6 | 9.8 |
| 9. Social transfers in kind | 11.6 | 10.0 | 8.0 | 7.4 | 8.6 | 9.0 | 8.5 | 8.2 | 7.8 | 8.0 | 7.9 | 8.4 | 8.5 | 8.5 | 8.5 | 8.4 | 8.2 | 8.1 |
| 10. Compensation of employees | 10.3 | 10.7 | 9.4 | 9.9 | 11.4 | 11.9 | 10.3 | 9.5 | 9.1 | 9.4 | 9.6 | 9.9 | 10.1 | 10.3 | 10.3 | 10.6 | 10.6 | 10.6 |
| 11. Intermediate consumption | 7.7 | 6.8 | 6.2 | 5.5 | 6.3 | 6.2 | 6.7 | 6.7 | 6.1 | 6.3 | 6.1 | 6.2 | 5.8 | 5.7 | 5.6 | 5.2 | 4.9 | 4.7 |
| 12. Social transfers other than in kind | 11.7 | 12.2 | 8.0 | 7.0 | 8.1 | 12.9 | 13.2 | 11.2 | 10.3 | 10.4 | 10.2 | 10.5 | 10.6 | 10.4 | 10.3 | 10.3 | 10.6 | 10.7 |
| 13. Social transfers in kind via market producers | 0.0 | 0.0 | 0.6 | 0.7 | 0.8 | 1.0 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.2 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 |
| 14. Interest | 0.8 | 0.9 | 0.4 | 0.4 | 0.5 | 1.5 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 | 1.3 | 1.0 | 0.9 | 0.7 | 0.7 | 0.7 | 0.6 |
| 15. Subsidies | 1.1 | 1.0 | 0.6 | 0.9 | 1.4 | 1.6 | 1.4 | 1.0 | 1.4 | 1.5 | 1.7 | 1.3 | 1.2 | 1.3 | 1.0 | 0.9 | 0.9 | 0.8 |
| 16. Other current expenditure | 1.4 | 1.5 | 4.6 | 3.2 | 4.1 | 3.6 | 4.3 | 2.3 | 3.1 | 2.8 | 3.3 | 2.8 | 2.9 | 2.9 | 3.3 | 2.6 | 2.9 | 2.7 |
| 17. Total current expenditure | 33.0 | 33.1 | 29.8 | 27.6 | 32.6 | 38.8 | 38.7 | 33.6 | 32.8 | 32.8 | 33.4 | 33.1 | 33.1 | 32.9 | 32.6 | 31.6 | 31.9 | 31.6 |
| 18. Gross saving | 1.2 | 0.7 | 4.8 | 5.3 | 0.1 | -5.0 | -3.5 | 0.9 | 2.1 | 2.1 | 1.5 | 1.8 | 2.9 | 3.7 | 4.0 | 4.0 | 3.4 | 3.2 |
| 19. Capital transfers received | 0.2 | 0.7 | 1.0 | 0.7 | 0.9 | 1.1 | 1.6 | 1.6 | 1.8 | 1.6 | 1.6 | 1.7 | 0.9 | 0.8 | 1.2 | 1.4 | 1.4 | 1.3 |
| 20. Total revenue | 34.3 | 34.5 | 35.6 | 33.6 | 33.5 | 34.9 | 36.7 | 36.1 | 36.7 | 36.5 | 36.6 | 36.6 | 36.9 | 37.5 | 37.8 | 37.0 | 36.7 | 36.2 |
| 21. Gross fixed capital formation | 2.1 | 1.8 | 4.8 | 5.9 | 5.2 | 4.8 | 4.6 | 4.9 | 4.9 | 4.4 | 4.5 | 4.6 | 3.5 | 4.4 | 5.4 | 5.6 | 4.9 | 4.8 |
| 22. Other capital expenditure | 0.7 | 2.3 | 1.5 | 0.6 | 0.0 | 0.9 | 2.1 | 1.8 | 0.3 | 0.4 | 0.1 | 0.2 | 0.3 | 0.7 | 0.5 | 0.4 | 0.4 | 0.4 |
| 23. Total expenditure | 35.7 | 37.2 | 36.0 | 34.1 | 37.7 | 44.4 | 45.3 | 40.3 | 37.9 | 37.7 | 38.0 | 38.0 | 36.9 | 38.0 | 38.5 | 37.6 | 37.2 | 36.7 |
| 24. Tax burden | 30.6 | 29.3 | 28.8 | 28.3 | 28.0 | 27.6 | 28.4 | 28.3 | 29.1 | 29.3 | 29.6 | 29.9 | 31.0 | 31.3 | 31.0 | 30.5 | 30.6 | 30.8 |
| 25. Net lending (+) or net borrowing (-) | -1.4 | -2.7 | -0.5 | -0.5 | -4.2 | -9.5 | -8.6 | -4.2 | -1.2 | -1.2 | -1.4 | -1.4 | 0.1 | -0.5 | -0.7 | -0.6 | -0.6 | -0.6 |

Table 10C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Latvia | (EURO-LVL; annual percentage changes unless otherwise stated) | | | | | | | | | | | | | | | | | |
|---|---|-------|------|------|------|-------|-------|-------|------|------|------|-------|-------|------|-------|------|------|------|
| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 10.9 | 0.9 | 28.6 | 26.0 | -2.7 | -19.9 | 4.1 | 12.6 | 11.3 | 7.1 | 6.5 | 5.3 | 7.2 | 5.7 | 10.6 | 6.6 | 5.5 | 5.5 |
| 2. Current taxes on income and wealth | 17.0 | 5.8 | 32.7 | 38.7 | 17.7 | -40.1 | 0.4 | 11.7 | 13.2 | 4.9 | 4.2 | 4.2 | 9.8 | 9.6 | -6.6 | -6.7 | 5.2 | 5.5 |
| 3. Social contributions | 8.2 | 3.0 | 28.1 | 28.9 | 11.7 | -11.4 | -12.0 | 12.9 | 8.5 | 2.3 | 3.1 | 2.8 | 2.0 | 9.4 | 17.4 | 8.1 | 6.0 | 5.0 |
| 4. Of which actual social contributions | 8.3 | 3.5 | 27.7 | 28.8 | 9.3 | -10.1 | -10.8 | 13.5 | 7.9 | 1.6 | 2.5 | 2.4 | 1.8 | 9.3 | 17.7 | 8.2 | 6.1 | 5.0 |
| 5. Other current revenue, including sales | 60.1 | -6.7 | 50.5 | 3.0 | 6.7 | 5.7 | 4.3 | 5.1 | 1.2 | -1.4 | -1.7 | -3.5 | 3.3 | 15.5 | 12.0 | -3.6 | -5.4 | -8.0 |
| 6. Total current revenue | 16.3 | 1.5 | 32.6 | 25.7 | 7.3 | -19.8 | -1.2 | 11.1 | 9.2 | 4.0 | 3.9 | 3.1 | 6.0 | 8.8 | 8.4 | 2.8 | 4.1 | 3.7 |
| 7. Government consumption expenditure | 7.5 | 1.5 | 21.2 | 35.0 | 21.0 | -25.2 | -8.1 | 11.9 | 2.9 | 5.4 | 3.1 | 6.5 | 2.5 | 7.2 | 6.9 | 5.8 | 4.9 | 5.8 |
| 8. Collective consumption | 11.0 | -2.6 | 23.3 | 45.6 | 17.8 | -29.5 | -6.8 | 14.1 | 3.4 | 4.5 | 3.4 | 4.5 | 1.2 | 7.7 | 4.5 | 7.0 | 7.0 | 8.0 |
| 9. Social transfers in kind | 3.9 | 6.3 | 18.9 | 22.8 | 25.3 | -19.6 | -9.5 | 9.3 | 2.4 | 6.5 | 2.8 | 9.0 | 4.1 | 6.7 | 9.6 | 4.5 | 2.5 | 3.2 |
| 10. Compensation of employees | 16.9 | 6.9 | 23.4 | 40.2 | 23.7 | -18.7 | -17.8 | 4.6 | 3.4 | 6.7 | 6.0 | 6.4 | 5.4 | 8.4 | 8.9 | 8.5 | 4.7 | 5.7 |
| 11. Intermediate consumption | 3.6 | 0.6 | 18.2 | 18.4 | 22.1 | -23.4 | 2.3 | 13.3 | -1.3 | 6.7 | 1.5 | 3.8 | -3.8 | 5.9 | 6.6 | -2.5 | -0.3 | 1.3 |
| 12. Social transfers other than in kind | 21.5 | -7.7 | 19.3 | 16.0 | 24.0 | 23.8 | -2.7 | -4.3 | -0.9 | 5.0 | 2.3 | 5.9 | 4.3 | 4.6 | 7.1 | 6.5 | 8.1 | 5.5 |
| 13. Social transfers in kind via market producers | - | - | 12.9 | 65.0 | 22.3 | -4.2 | 1.4 | 15.3 | 6.9 | 4.3 | 0.6 | 21.5 | 16.5 | 4.8 | 7.7 | 1.3 | 7.7 | 5.4 |
| 14. Interest | 91.3 | 61.4 | 4.7 | 8.9 | 68.6 | 113.0 | 10.6 | 11.9 | 2.4 | -6.4 | 0.1 | -5.9 | -19.9 | -4.0 | -15.2 | 5.3 | -0.2 | -5.0 |
| 15. Subsidies | -19.5 | -20.6 | 50.2 | 86.0 | 70.3 | -7.3 | -20.1 | -14.2 | 45.9 | 11.1 | 18.8 | -24.3 | -2.8 | 14.1 | -14.5 | -6.1 | 6.1 | -3.2 |
| 16. Other current expenditure 1) | -1.1 | -0.1 | 0.8 | -1.4 | 0.9 | -0.5 | 0.7 | -1.9 | 0.8 | -0.4 | 0.5 | -0.5 | 0.1 | 0.0 | 0.4 | -0.7 | 0.2 | -0.1 |
| 17. Total current expenditure | 12.2 | -0.4 | 24.9 | 22.6 | 27.4 | -7.8 | -5.2 | -1.8 | 5.3 | 4.2 | 5.6 | 2.3 | 2.7 | 6.4 | 7.5 | 2.6 | 5.9 | 4.0 |
| 18. Gross saving 1) | 1.2 | 0.6 | 2.0 | 0.5 | -5.2 | -5.1 | 1.4 | 4.5 | 1.2 | -0.1 | -0.5 | 0.3 | 1.1 | 0.8 | 0.3 | -0.1 | -0.6 | -0.1 |
| 19. Capital transfers received | 418.6 | 3.5 | 19.3 | -8.2 | 35.4 | -1.0 | 35.0 | 12.1 | 21.6 | -4.9 | 2.2 | 9.2 | -46.3 | -4.1 | 63.7 | 25.0 | 2.7 | 0.1 |
| 20. Total revenue | 18.0 | 1.5 | 32.2 | 24.8 | 7.8 | -19.3 | 0.0 | 11.1 | 9.7 | 3.6 | 3.8 | 3.4 | 3.6 | 8.5 | 9.6 | 3.5 | 4.0 | 3.5 |
| 21. Gross fixed capital formation | 41.0 | 9.6 | 81.5 | 61.2 | -4.6 | -29.3 | -8.3 | 21.3 | 6.7 | -5.3 | 4.8 | 7.3 | -22.8 | 34.9 | 33.9 | 8.8 | -7.0 | 1.0 |
| 22. Other capital expenditure 1) | 0.2 | -0.4 | 0.6 | -0.9 | -0.6 | 0.9 | 1.2 | -0.2 | -1.6 | 0.2 | -0.3 | 0.1 | 0.1 | 0.4 | -0.1 | -0.1 | 0.0 | 0.0 |
| 23. Total expenditure | 14.7 | -0.5 | 32.6 | 25.0 | 19.5 | -8.8 | -3.0 | 0.6 | 1.4 | 3.5 | 4.6 | 3.1 | -0.3 | 10.2 | 10.2 | 3.2 | 3.9 | 3.6 |
| 24. Tax burden | 11.3 | 2.9 | 29.4 | 30.2 | 6.6 | -23.7 | -1.8 | 12.7 | 10.7 | 4.8 | 4.9 | 4.3 | 6.5 | 7.7 | 7.8 | 3.9 | 5.6 | 5.3 |
| 25. Net lending (+) or net borrowing (-) | 1.0 | 1.0 | -0.1 | 0.0 | -3.7 | -5.3 | 0.9 | 4.3 | 3.0 | 0.0 | -0.3 | 0.1 | 1.4 | -0.6 | -0.2 | 0.1 | 0.0 | 0.0 |

1) Changes in GDP ratios.

Table 10D**Contributions to the change in the general government gross debt ratio****Latvia**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 1.4 | 2.0 | 0.5 | 0.5 | 4.2 | 9.5 | 8.6 | 4.2 | 1.2 | 1.2 | 1.4 | 1.4 | -0.1 | 0.5 | 0.7 | 0.6 | 0.6 | 0.6 | |
| 2. Interest payments (% of GDP) | 0.8 | 0.9 | 0.4 | 0.4 | 0.5 | 1.5 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 | 1.3 | 1.0 | 0.9 | 0.7 | 0.7 | 0.7 | 0.6 | |
| 3. Implicit interest rate 2) | : | 8.2 | 4.7 | 4.9 | 7.4 | 6.5 | 4.6 | 4.2 | 4.1 | 3.7 | 3.8 | 3.3 | 2.9 | 2.4 | 2.0 | 2.1 | 2.0 | 1.8 | |
| 4. Nominal GDP growth rate | 14.0 | 8.7 | 25.8 | 32.2 | 8.0 | -22.6 | -4.9 | 13.1 | 7.9 | 4.0 | 3.7 | 3.3 | 2.6 | 6.9 | 8.8 | 5.7 | 5.0 | 4.9 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 1.4 | 2.0 | 0.5 | 0.5 | 4.2 | 9.5 | 8.6 | 4.2 | 1.2 | 1.2 | 1.4 | 1.4 | -0.1 | 0.5 | 0.7 | 0.6 | 0.6 | 0.6 | |
| 6. Contribution of nominal GDP growth | : | -1.0 | -2.3 | -2.3 | -0.6 | 5.3 | 1.8 | -5.5 | -3.2 | -1.6 | -1.4 | -1.3 | -0.9 | -2.6 | -3.1 | -2.0 | -1.7 | -1.7 | |
| 7. Stock-flow adjustment 3) | : | 0.8 | 0.0 | 0.3 | 6.5 | 3.2 | 0.7 | -3.0 | 0.4 | -1.7 | 1.4 | -4.3 | 4.6 | 0.5 | 0.1 | 1.0 | 0.4 | -1.3 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 0.6 | 1.0 | 0.1 | 0.2 | 3.6 | 8.0 | 6.8 | 2.5 | -0.4 | -0.3 | 0.0 | 0.1 | -1.1 | -0.4 | 0.0 | -0.1 | -0.1 | 0.0 | |
| 9. Snow-ball effect | : | -0.1 | -1.9 | -2.0 | 0.0 | 6.8 | 3.6 | -3.7 | -1.5 | -0.1 | 0.0 | 0.0 | 0.1 | -1.7 | -2.4 | -1.2 | -1.0 | -1.0 | |
| 10. Stock-flow adjustment 3) | : | 0.8 | 0.0 | 0.3 | 6.5 | 3.2 | 0.7 | -3.0 | 0.4 | -1.7 | 1.4 | -4.3 | 4.6 | 0.5 | 0.1 | 1.0 | 0.4 | -1.3 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 1.8 | -1.9 | -1.5 | 10.1 | 18.0 | 11.1 | -4.2 | -1.5 | -2.2 | 1.5 | -4.2 | 3.6 | -1.6 | -2.3 | -0.4 | -0.7 | -2.4 | |
| 12. Level of gross debt (end of year) | 13.9 | 13.9 | 9.6 | 8.0 | 18.1 | 36.2 | 47.3 | 43.1 | 41.6 | 39.4 | 40.9 | 36.7 | 40.2 | 38.6 | 36.4 | 36.0 | 35.2 | 32.9 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 11A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Lithuania

(Mrd EURO-LTL)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 0.93 | 1.67 | 2.72 | 3.38 | 3.79 | 3.11 | 3.32 | 3.63 | 3.72 | 3.84 | 4.08 | 4.34 | 4.53 | 4.89 | 5.22 | 5.52 | 5.95 | 6.41 |
| 2. Current taxes on income and wealth | 0.65 | 1.12 | 2.30 | 2.63 | 3.02 | 1.60 | 1.29 | 1.36 | 1.61 | 1.74 | 1.84 | 2.03 | 2.19 | 2.28 | 2.57 | 4.20 | 4.50 | 4.73 |
| 3. Social contributions | 0.56 | 1.36 | 2.27 | 2.74 | 3.23 | 3.52 | 3.40 | 3.58 | 3.73 | 3.89 | 4.17 | 4.46 | 4.84 | 5.30 | 5.89 | 4.85 | 5.30 | 5.55 |
| 4. Of which actual social contributions | 0.56 | 1.36 | 2.20 | 2.65 | 3.11 | 3.40 | 3.30 | 3.48 | 3.61 | 3.79 | 4.06 | 4.34 | 4.72 | 5.17 | 5.75 | 4.74 | 5.18 | 5.42 |
| 5. Other current revenue, including sales | 0.42 | 0.71 | 0.67 | 0.84 | 1.07 | 1.01 | 1.23 | 1.26 | 1.33 | 1.33 | 1.38 | 1.48 | 1.50 | 1.48 | 1.65 | 2.03 | 2.07 | 1.84 |
| 6. Total current revenue | 2.56 | 4.87 | 7.96 | 9.59 | 11.10 | 9.24 | 9.24 | 9.83 | 10.39 | 10.80 | 11.47 | 12.31 | 13.07 | 13.96 | 15.33 | 16.60 | 17.82 | 18.53 |
| 7. Government consumption expenditure | 1.86 | 3.00 | 4.61 | 5.07 | 6.10 | 5.72 | 5.56 | 5.74 | 5.83 | 5.84 | 6.08 | 6.43 | 6.61 | 6.90 | 7.46 | 8.12 | 8.62 | 9.00 |
| 8. Collective consumption | 1.07 | 1.53 | 2.16 | 2.34 | 2.72 | 2.33 | 2.37 | 2.40 | 2.53 | 2.53 | 2.69 | 2.78 | 2.83 | 2.91 | 3.12 | 3.51 | 3.72 | 3.74 |
| 9. Social transfers in kind | 0.79 | 1.46 | 2.44 | 2.73 | 3.38 | 3.39 | 3.19 | 3.33 | 3.30 | 3.31 | 3.39 | 3.64 | 3.78 | 3.99 | 4.35 | 4.62 | 4.90 | 5.25 |
| 10. Compensation of employees | 0.75 | 1.61 | 2.50 | 2.83 | 3.48 | 3.41 | 3.07 | 3.21 | 3.25 | 3.35 | 3.47 | 3.62 | 3.81 | 4.02 | 4.42 | 4.70 | 5.07 | 5.30 |
| 11. Intermediate consumption | 0.70 | 0.97 | 1.40 | 1.48 | 1.82 | 1.52 | 1.78 | 1.61 | 1.67 | 1.64 | 1.73 | 1.89 | 1.86 | 1.95 | 1.99 | 2.35 | 2.42 | 2.50 |
| 12. Social transfers other than in kind | 0.63 | 1.53 | 2.21 | 2.81 | 3.76 | 4.35 | 4.01 | 3.90 | 3.99 | 3.95 | 3.97 | 4.05 | 4.26 | 4.63 | 5.36 | 5.91 | 6.58 | 6.90 |
| 13. Social transfers in kind via market producers | 0.13 | 0.19 | 0.40 | 0.46 | 0.56 | 0.54 | 0.54 | 0.62 | 0.58 | 0.55 | 0.58 | 0.62 | 0.64 | 0.68 | 0.76 | 0.81 | 0.86 | 0.89 |
| 14. Interest | 0.03 | 0.23 | 0.17 | 0.19 | 0.21 | 0.33 | 0.51 | 0.58 | 0.66 | 0.62 | 0.58 | 0.57 | 0.52 | 0.47 | 0.40 | 0.38 | 0.24 | 0.22 |
| 15. Subsidies | 0.08 | 0.10 | 0.16 | 0.26 | 0.22 | 0.17 | 0.14 | 0.12 | 0.10 | 0.12 | 0.12 | 0.15 | 0.16 | 0.14 | 0.19 | 0.15 | 0.14 | 0.13 |
| 16. Other current expenditure | 0.01 | 0.02 | 0.31 | 0.39 | 0.48 | 0.45 | 0.35 | 0.50 | 0.47 | 0.56 | 0.52 | 0.56 | 0.65 | 0.59 | 0.72 | 0.94 | 0.96 | 1.02 |
| 17. Total current expenditure | 2.33 | 4.66 | 7.15 | 8.41 | 10.54 | 10.78 | 10.39 | 10.53 | 10.73 | 10.78 | 10.97 | 11.45 | 11.91 | 12.48 | 13.84 | 15.23 | 16.27 | 16.96 |
| 18. Gross saving | 0.24 | 0.21 | 0.81 | 1.17 | 0.57 | -1.54 | -1.15 | -0.70 | -0.34 | 0.02 | 0.50 | 0.87 | 1.16 | 1.47 | 1.49 | 1.37 | 1.55 | 1.57 |
| 19. Capital transfers received | 0.00 | -0.03 | 0.23 | 0.41 | 0.34 | 0.39 | 0.71 | 0.69 | 0.64 | 0.72 | 0.99 | 0.69 | 0.31 | 0.26 | 0.35 | 0.41 | 0.43 | 0.43 |
| 20. Total revenue | 2.56 | 4.84 | 8.20 | 10.00 | 11.45 | 9.64 | 9.95 | 10.52 | 11.02 | 11.52 | 12.47 | 13.00 | 13.38 | 14.21 | 15.68 | 17.01 | 18.25 | 18.96 |
| 21. Gross fixed capital formation | 0.25 | 0.32 | 1.03 | 1.57 | 1.76 | 1.19 | 1.39 | 1.48 | 1.33 | 1.31 | 1.29 | 1.38 | 1.18 | 1.37 | 1.47 | 1.70 | 1.88 | 1.92 |
| 22. Other capital expenditure | 0.11 | 0.29 | 0.08 | 0.25 | 0.16 | 0.12 | 0.10 | 1.30 | 0.02 | 0.34 | 0.43 | 0.28 | 0.21 | 0.17 | 0.10 | 0.08 | 0.08 | 0.08 |
| 23. Total expenditure | 2.68 | 5.27 | 8.26 | 10.24 | 12.45 | 12.09 | 11.88 | 13.31 | 12.07 | 12.44 | 12.69 | 13.10 | 13.29 | 14.02 | 15.41 | 17.01 | 18.23 | 18.96 |
| 24. Tax burden | 2.15 | 4.12 | 7.26 | 8.72 | 10.00 | 8.13 | 7.93 | 8.51 | 9.00 | 9.43 | 10.05 | 10.81 | 11.54 | 12.46 | 13.66 | 14.58 | 15.75 | 16.68 |
| 25. Net lending (+) or net borrowing (-) | -0.12 | -0.43 | -0.07 | -0.24 | -1.01 | -2.45 | -1.93 | -2.80 | -1.05 | -0.91 | -0.23 | -0.10 | 0.09 | 0.19 | 0.27 | 0.01 | 0.02 | 0.00 |

Table 11B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Lithuania

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 12.0 | 12.5 | 11.3 | 11.6 | 11.6 | 11.6 | 11.9 | 11.6 | 11.2 | 11.0 | 11.2 | 11.6 | 11.7 | 11.6 | 11.5 | 11.3 | 11.6 | 11.9 |
| 2. Current taxes on income and wealth | 8.4 | 8.4 | 9.5 | 9.1 | 9.2 | 5.9 | 4.6 | 4.4 | 4.8 | 5.0 | 5.0 | 5.4 | 5.6 | 5.4 | 5.7 | 8.6 | 8.7 | 8.8 |
| 3. Social contributions | 7.2 | 10.2 | 9.4 | 9.4 | 9.9 | 13.1 | 12.2 | 11.5 | 11.2 | 11.1 | 11.4 | 11.9 | 12.5 | 12.5 | 13.0 | 10.0 | 10.3 | 10.3 |
| 4. Of which actual social contributions | 7.2 | 10.2 | 9.1 | 9.1 | 9.5 | 12.6 | 11.8 | 11.1 | 10.8 | 10.8 | 11.1 | 11.6 | 12.1 | 12.2 | 12.7 | 9.7 | 10.1 | 10.0 |
| 5. Other current revenue, including sales | 5.4 | 5.3 | 2.8 | 2.9 | 3.3 | 3.7 | 4.4 | 4.0 | 4.0 | 3.8 | 3.8 | 4.0 | 3.9 | 3.5 | 3.6 | 4.2 | 4.0 | 3.4 |
| 6. Total current revenue | 33.0 | 36.4 | 33.1 | 33.0 | 34.0 | 34.3 | 33.1 | 31.5 | 31.2 | 30.9 | 31.4 | 33.0 | 33.6 | 33.0 | 33.9 | 34.1 | 34.6 | 34.3 |
| 7. Government consumption expenditure | 24.0 | 22.4 | 19.1 | 17.4 | 18.7 | 21.2 | 19.9 | 18.4 | 17.5 | 16.7 | 16.6 | 17.2 | 17.0 | 16.3 | 16.5 | 16.7 | 16.7 | 16.7 |
| 8. Collective consumption | 13.8 | 11.5 | 9.0 | 8.0 | 8.3 | 8.7 | 8.5 | 7.7 | 7.6 | 7.2 | 7.3 | 7.5 | 7.3 | 6.9 | 6.9 | 7.2 | 7.2 | 6.9 |
| 9. Social transfers in kind | 10.2 | 10.9 | 10.1 | 9.4 | 10.3 | 12.6 | 11.4 | 10.7 | 9.9 | 9.5 | 9.3 | 9.8 | 9.7 | 9.4 | 9.6 | 9.5 | 9.5 | 9.7 |
| 10. Compensation of employees | 9.6 | 12.0 | 10.4 | 9.8 | 10.6 | 12.7 | 11.0 | 10.3 | 9.7 | 9.6 | 9.5 | 9.7 | 9.8 | 9.5 | 9.8 | 9.7 | 9.9 | 9.8 |
| 11. Intermediate consumption | 9.1 | 7.3 | 5.8 | 5.1 | 5.6 | 5.7 | 6.4 | 5.1 | 5.0 | 4.7 | 4.7 | 5.1 | 4.8 | 4.6 | 4.4 | 4.8 | 4.7 | 4.6 |
| 12. Social transfers other than in kind | 8.2 | 11.5 | 9.2 | 9.7 | 11.5 | 16.2 | 14.3 | 12.5 | 12.0 | 11.3 | 10.9 | 10.9 | 11.0 | 10.9 | 11.8 | 12.1 | 12.8 | 12.8 |
| 13. Social transfers in kind via market producers | 1.6 | 1.4 | 1.7 | 1.6 | 1.7 | 2.0 | 1.9 | 2.0 | 1.8 | 1.6 | 1.6 | 1.7 | 1.7 | 1.6 | 1.7 | 1.7 | 1.7 | 1.6 |
| 14. Interest | 0.3 | 1.7 | 0.7 | 0.7 | 0.7 | 1.2 | 1.8 | 1.8 | 2.0 | 1.8 | 1.6 | 1.5 | 1.3 | 1.1 | 0.9 | 0.8 | 0.5 | 0.4 |
| 15. Subsidies | 1.0 | 0.8 | 0.7 | 0.9 | 0.7 | 0.6 | 0.5 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.3 | 0.4 | 0.3 | 0.3 | 0.2 |
| 16. Other current expenditure | 0.1 | 0.1 | 1.3 | 1.3 | 1.5 | 1.7 | 1.3 | 1.6 | 1.4 | 1.6 | 1.4 | 1.5 | 1.7 | 1.4 | 1.6 | 1.9 | 1.9 | 1.9 |
| 17. Total current expenditure | 30.0 | 34.8 | 29.7 | 29.0 | 32.2 | 40.0 | 37.1 | 33.7 | 32.2 | 30.8 | 30.0 | 30.7 | 30.6 | 29.5 | 30.6 | 31.3 | 31.6 | 31.4 |
| 18. Gross saving | 3.0 | 1.6 | 3.4 | 4.0 | 1.7 | -5.7 | -4.1 | -2.3 | -1.0 | 0.0 | 1.4 | 2.3 | 3.0 | 3.5 | 3.3 | 2.8 | 3.0 | 2.9 |
| 19. Capital transfers received | 0.0 | -0.2 | 1.0 | 1.4 | 1.0 | 1.5 | 2.5 | 2.2 | 1.9 | 2.1 | 2.7 | 1.9 | 0.8 | 0.6 | 0.8 | 0.8 | 0.8 | 0.8 |
| 20. Total revenue | 33.0 | 36.2 | 34.0 | 34.4 | 35.0 | 35.8 | 35.6 | 33.7 | 33.1 | 32.9 | 34.1 | 34.8 | 34.4 | 33.6 | 34.6 | 34.9 | 35.4 | 35.1 |
| 21. Gross fixed capital formation | 3.2 | 2.4 | 4.3 | 5.4 | 5.4 | 4.4 | 5.0 | 4.7 | 4.0 | 3.8 | 3.5 | 3.7 | 3.0 | 3.2 | 3.2 | 3.5 | 3.7 | 3.6 |
| 22. Other capital expenditure | 1.4 | 2.1 | 0.3 | 0.9 | 0.5 | 0.5 | 0.4 | 4.2 | 0.1 | 1.0 | 1.2 | 0.7 | 0.5 | 0.4 | 0.2 | 0.2 | 0.2 | 0.2 |
| 23. Total expenditure | 34.6 | 39.4 | 34.3 | 35.3 | 38.1 | 44.9 | 42.5 | 42.6 | 36.2 | 35.5 | 34.7 | 35.1 | 34.2 | 33.2 | 34.0 | 34.9 | 35.4 | 35.1 |
| 24. Tax burden | 27.6 | 30.8 | 30.1 | 30.0 | 30.6 | 30.2 | 28.4 | 27.2 | 27.0 | 27.0 | 27.5 | 29.0 | 29.7 | 29.5 | 30.2 | 29.9 | 30.6 | 30.9 |
| 25. Net lending (+) or net borrowing (-) | -1.5 | -3.2 | -0.3 | -0.8 | -3.1 | -9.1 | -6.9 | -9.0 | -3.1 | -2.6 | -0.6 | -0.3 | 0.2 | 0.5 | 0.6 | 0.0 | 0.0 | 0.0 |

Table 11C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Lithuania

(EURO-LTL; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|--------|-------|------|-------|-------|-------|-------|-------|------|------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 20.3 | -4.1 | 15.7 | 24.0 | 12.2 | -17.8 | 6.6 | 9.3 | 2.6 | 3.1 | 6.2 | 6.5 | 4.4 | 8.0 | 6.6 | 5.8 | 7.7 | 7.7 |
| 2. Current taxes on income and wealth | 19.1 | -3.5 | 22.4 | 14.5 | 14.5 | -47.0 | -19.0 | 5.0 | 18.3 | 8.0 | 5.8 | 10.6 | 8.0 | 4.1 | 12.4 | 63.6 | 7.1 | 5.1 |
| 3. Social contributions | 33.5 | 6.0 | 17.8 | 20.6 | 17.9 | 9.1 | -3.5 | 5.4 | 4.0 | 4.5 | 7.2 | 6.8 | 8.7 | 9.4 | 11.2 | -17.7 | 9.3 | 4.7 |
| 4. Of which actual social contributions | 33.5 | 6.1 | 17.8 | 20.4 | 17.7 | 9.3 | -3.2 | 5.5 | 3.9 | 5.0 | 7.1 | 6.8 | 8.7 | 9.7 | 11.2 | -17.7 | 9.3 | 4.7 |
| 5. Other current revenue, including sales | 40.5 | 12.9 | -12.4 | 25.2 | 27.2 | -5.6 | 21.6 | 2.6 | 5.6 | 0.1 | 4.0 | 6.9 | 1.3 | -1.4 | 11.6 | 22.9 | 2.0 | -10.9 |
| 6. Total current revenue | 26.2 | 1.0 | 15.0 | 20.4 | 15.8 | -16.8 | 0.0 | 6.4 | 5.7 | 4.0 | 6.2 | 7.3 | 6.2 | 6.8 | 9.8 | 8.3 | 7.3 | 4.0 |
| 7. Government consumption expenditure | 25.6 | -0.4 | 18.5 | 10.0 | 20.4 | -6.2 | -2.7 | 3.1 | 1.6 | 0.1 | 4.1 | 5.8 | 2.8 | 4.3 | 8.2 | 8.9 | 6.1 | 4.3 |
| 8. Collective consumption | 22.8 | 20.1 | 22.7 | 7.9 | 16.7 | -14.5 | 1.7 | 1.4 | 5.5 | -0.3 | 6.3 | 3.7 | 1.5 | 2.9 | 7.2 | 12.5 | 6.0 | 0.5 |
| 9. Social transfers in kind | 29.3 | -15.6 | 15.0 | 11.9 | 23.6 | 0.4 | -5.8 | 4.4 | -1.1 | 0.4 | 2.5 | 7.4 | 3.8 | 5.4 | 9.0 | 6.2 | 6.2 | 7.2 |
| 10. Compensation of employees | 35.7 | -5.2 | 16.3 | 13.2 | 22.6 | -1.9 | -10.1 | 4.6 | 1.4 | 3.0 | 3.7 | 4.2 | 5.5 | 5.5 | 10.0 | 6.2 | 8.0 | 4.5 |
| 11. Intermediate consumption | 18.8 | 9.8 | 20.0 | 6.0 | 22.6 | -16.3 | 16.6 | -9.6 | 3.8 | -1.7 | 5.7 | 9.0 | -1.2 | 4.5 | 2.3 | 18.0 | 2.8 | 3.5 |
| 12. Social transfers other than in kind | 31.4 | -1.1 | 12.8 | 27.0 | 33.9 | 15.9 | -7.9 | -2.6 | 2.2 | -0.9 | 0.3 | 2.2 | 5.1 | 8.6 | 15.8 | 10.3 | 11.3 | 4.9 |
| 13. Social transfers in kind via market producers | 42.7 | -16.6 | 5.7 | 13.6 | 23.4 | -4.9 | 0.0 | 15.5 | -5.7 | -5.4 | 4.4 | 7.0 | 3.9 | 5.3 | 11.6 | 6.9 | 6.6 | 3.5 |
| 14. Interest | 200.6 | 23.9 | 4.5 | 14.5 | 11.3 | 55.6 | 53.1 | 12.9 | 14.4 | -6.3 | -5.5 | -2.4 | -9.3 | -8.8 | -15.3 | -5.0 | -35.6 | -11.9 |
| 15. Subsidies | 44.1 | -21.0 | 14.2 | 57.9 | -13.6 | -22.8 | -19.0 | -11.2 | -14.5 | 10.3 | 2.7 | 24.3 | 9.8 | -11.2 | 30.0 | -22.2 | -3.7 | -7.3 |
| 16. Other current expenditure 1) | 0.0 | -0.4 | -0.5 | 0.1 | 0.2 | 0.2 | -0.4 | 0.4 | -0.2 | 0.2 | -0.2 | 0.1 | 0.2 | -0.3 | 0.2 | 0.3 | -0.1 | 0.0 |
| 17. Total current expenditure | 31.9 | -1.9 | 12.8 | 17.7 | 25.2 | 2.3 | -3.7 | 1.4 | 1.8 | 0.6 | 1.7 | 4.3 | 4.0 | 4.8 | 10.9 | 10.0 | 6.8 | 4.2 |
| 18. Gross saving 1) | -1.4 | 1.0 | 0.6 | 0.7 | -2.3 | -7.4 | 1.6 | 1.8 | 1.2 | 1.1 | 1.3 | 0.9 | 0.7 | 0.5 | -0.2 | -0.5 | 0.2 | -0.1 |
| 19. Capital transfers received | - | -334.2 | 45.1 | 78.3 | -17.1 | 15.1 | 79.4 | -2.9 | -7.5 | 13.6 | 37.5 | -30.4 | -54.6 | -18.6 | 38.7 | 16.5 | 4.0 | 0.0 |
| 20. Total revenue | 26.2 | 0.2 | 15.7 | 22.0 | 14.4 | -15.8 | 3.2 | 5.7 | 4.8 | 4.5 | 8.2 | 4.3 | 2.9 | 6.2 | 10.3 | 8.5 | 7.3 | 3.9 |
| 21. Gross fixed capital formation | -7.9 | -0.7 | 35.9 | 52.8 | 11.9 | -32.4 | 17.2 | 6.4 | -10.4 | -1.1 | -1.6 | 6.8 | -14.3 | 15.4 | 7.8 | 15.6 | 10.6 | 2.1 |
| 22. Other capital expenditure 1) | 1.2 | 1.2 | 0.1 | 0.5 | -0.4 | 0.0 | -0.1 | 3.8 | -4.1 | 0.9 | 0.2 | -0.4 | -0.2 | -0.1 | -0.2 | -0.1 | 0.0 | 0.0 |
| 23. Total expenditure | 32.3 | 1.4 | 15.4 | 23.9 | 21.6 | -2.9 | -1.7 | 12.1 | -9.3 | 3.0 | 2.1 | 3.2 | 1.4 | 5.5 | 9.9 | 10.3 | 7.2 | 4.0 |
| 24. Tax burden | 23.4 | -1.7 | 18.3 | 20.2 | 14.6 | -18.7 | -2.4 | 7.3 | 5.7 | 4.8 | 6.6 | 7.5 | 6.7 | 8.0 | 9.6 | 6.7 | 8.0 | 5.9 |
| 25. Net lending (+) or net borrowing (-) | -1.7 | -0.4 | 0.1 | -0.5 | -2.3 | -6.0 | 2.2 | -2.0 | 5.8 | 0.5 | 2.0 | 0.3 | 0.5 | 0.2 | 0.1 | -0.6 | 0.0 | 0.0 |

1) Changes in GDP ratios.

Table 11D**Contributions to the change in the general government gross debt ratio****Lithuania**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 1.5 | 3.5 | 0.3 | 0.8 | 3.1 | 9.1 | 6.9 | 9.0 | 3.1 | 2.6 | 0.6 | 0.3 | -0.2 | -0.5 | -0.6 | 0.0 | 0.0 | 0.0 |
| 2. Interest payments (% of GDP) | 0.3 | 1.5 | 0.7 | 0.7 | 0.7 | 1.2 | 1.8 | 1.8 | 2.0 | 1.8 | 1.6 | 1.5 | 1.3 | 1.1 | 0.9 | 0.8 | 0.5 | 0.4 |
| 3. Implicit interest rate 2) | : | 6.8 | 4.5 | 4.6 | 4.6 | 7.0 | 6.8 | 5.7 | 5.7 | 4.7 | 4.3 | 3.8 | 3.2 | 3.0 | 2.4 | 2.5 | 1.4 | 1.2 |
| 4. Nominal GDP growth rate | 51.3 | 6.2 | 14.6 | 20.6 | 12.6 | -17.6 | 3.8 | 11.7 | 6.7 | 5.0 | 4.5 | 2.1 | 4.2 | 8.7 | 7.1 | 7.6 | 5.8 | 4.9 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 1.5 | 3.5 | 0.3 | 0.8 | 3.1 | 9.1 | 6.9 | 9.0 | 3.1 | 2.6 | 0.6 | 0.3 | -0.2 | -0.5 | -0.6 | 0.0 | 0.0 | 0.0 |
| 6. Contribution of nominal GDP growth | : | -1.4 | -2.3 | -2.9 | -1.8 | 3.1 | -1.0 | -3.8 | -2.3 | -1.9 | -1.7 | -0.8 | -1.7 | -3.2 | -2.6 | -2.4 | -2.0 | -1.6 |
| 7. Stock-flow adjustment 3) | : | -2.8 | 1.6 | 0.8 | -2.6 | 1.2 | 2.5 | -4.2 | 1.8 | -1.8 | 2.9 | 2.7 | -0.8 | 3.1 | -2.1 | 4.6 | 0.8 | 1.4 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 1.2 | 2.0 | -0.4 | 0.2 | 2.4 | 7.9 | 5.1 | 7.1 | 1.2 | 0.8 | -1.0 | -1.3 | -1.6 | -1.6 | -1.5 | -0.8 | -0.5 | -0.4 |
| 9. Snow-ball effect | : | 0.1 | -1.6 | -2.3 | -1.1 | 4.4 | 0.8 | -2.0 | -0.4 | -0.1 | -0.1 | 0.7 | -0.4 | -2.1 | -1.7 | -1.6 | -1.5 | -1.2 |
| 10. Stock-flow adjustment 3) | : | -2.8 | 1.6 | 0.8 | -2.6 | 1.2 | 2.5 | -4.2 | 1.8 | -1.8 | 2.9 | 2.7 | -0.8 | 3.1 | -2.1 | 4.6 | 0.8 | 1.4 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -0.6 | -0.4 | -1.4 | -1.3 | 13.4 | 8.4 | 0.9 | 2.6 | -1.1 | 1.8 | 2.1 | -2.8 | -0.6 | -5.3 | 2.2 | -1.2 | -0.3 |
| 12. Level of gross debt (end of year) | 11.5 | 22.9 | 17.2 | 15.9 | 14.6 | 28.0 | 36.3 | 37.2 | 39.8 | 38.7 | 40.6 | 42.7 | 39.9 | 39.3 | 34.1 | 36.3 | 35.1 | 34.8 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 12A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Luxembourg

(Mrd EURO-LUF)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 1.77 | 3.06 | 4.27 | 4.81 | 4.70 | 4.60 | 4.91 | 5.30 | 5.66 | 5.99 | 6.55 | 6.17 | 6.32 | 6.54 | 7.07 | 7.37 | 7.77 | 8.20 |
| 2. Current taxes on income and wealth | 2.31 | 3.28 | 4.41 | 4.88 | 5.26 | 5.26 | 5.73 | 6.00 | 6.28 | 6.60 | 6.80 | 7.45 | 8.01 | 8.54 | 9.84 | 10.89 | 11.13 | 11.71 |
| 3. Social contributions | 1.79 | 2.53 | 3.80 | 4.15 | 4.45 | 4.74 | 4.89 | 5.23 | 5.56 | 5.79 | 5.94 | 6.25 | 6.48 | 6.92 | 7.30 | 7.72 | 8.17 | 8.56 |
| 4. Of which actual social contributions | 1.50 | 2.24 | 3.38 | 3.72 | 4.00 | 4.26 | 4.38 | 4.70 | 4.98 | 5.21 | 5.34 | 5.58 | 5.78 | 6.17 | 6.53 | 6.90 | 7.30 | 7.65 |
| 5. Other current revenue, including sales | 0.93 | 1.17 | 1.52 | 1.68 | 1.89 | 1.75 | 1.85 | 1.90 | 2.00 | 2.11 | 2.17 | 2.35 | 2.36 | 2.39 | 2.45 | 2.48 | 2.56 | 2.64 |
| 6. Total current revenue | 6.80 | 10.04 | 14.00 | 15.53 | 16.31 | 16.36 | 17.38 | 18.44 | 19.50 | 20.50 | 21.46 | 22.23 | 23.18 | 24.38 | 26.66 | 28.45 | 29.63 | 31.11 |
| 7. Government consumption expenditure | 2.51 | 3.44 | 5.35 | 5.65 | 5.97 | 6.45 | 6.84 | 7.18 | 7.64 | 8.06 | 8.34 | 8.58 | 8.72 | 9.36 | 10.01 | 10.79 | 11.46 | 12.07 |
| 8. Collective consumption | 0.95 | 1.27 | 1.89 | 1.96 | 2.12 | 2.23 | 2.37 | 2.51 | 3.04 | 3.17 | 3.21 | 3.36 | 3.43 | 3.68 | 3.95 | 4.14 | 4.34 | 4.55 |
| 9. Social transfers in kind | 1.56 | 2.16 | 3.47 | 3.69 | 3.85 | 4.22 | 4.47 | 4.67 | 4.60 | 4.90 | 5.13 | 5.22 | 5.28 | 5.68 | 6.06 | 6.65 | 7.12 | 7.52 |
| 10. Compensation of employees | 1.53 | 1.93 | 2.85 | 3.00 | 3.16 | 3.39 | 3.60 | 3.79 | 4.00 | 4.18 | 4.34 | 4.59 | 4.67 | 4.97 | 5.35 | 5.80 | 6.17 | 6.49 |
| 11. Intermediate consumption | 0.56 | 0.79 | 1.14 | 1.18 | 1.31 | 1.47 | 1.55 | 1.57 | 1.72 | 1.74 | 1.76 | 1.90 | 2.00 | 2.05 | 2.16 | 2.33 | 2.52 | 2.71 |
| 12. Social transfers other than in kind | 2.31 | 3.02 | 4.80 | 5.00 | 5.54 | 6.15 | 6.39 | 6.60 | 7.05 | 7.40 | 7.71 | 7.94 | 8.14 | 8.61 | 9.00 | 9.65 | 10.26 | 10.83 |
| 13. Social transfers in kind via market producers | 0.58 | 0.89 | 1.56 | 1.65 | 1.72 | 1.86 | 1.96 | 2.00 | 2.13 | 2.32 | 2.41 | 2.38 | 2.36 | 2.58 | 2.74 | 2.82 | 2.92 | 3.02 |
| 14. Interest | 0.09 | 0.09 | 0.08 | 0.12 | 0.14 | 0.15 | 0.17 | 0.20 | 0.23 | 0.25 | 0.21 | 0.19 | 0.18 | 0.19 | 0.19 | 0.18 | 0.17 | 0.17 |
| 15. Subsidies | 0.19 | 0.27 | 0.40 | 0.46 | 0.47 | 0.48 | 0.50 | 0.53 | 0.61 | 0.67 | 0.72 | 0.63 | 0.58 | 0.60 | 0.69 | 0.73 | 0.78 | 0.83 |
| 16. Other current expenditure | 0.37 | 0.64 | 0.87 | 0.86 | 0.95 | 1.00 | 1.12 | 1.31 | 1.42 | 1.47 | 1.48 | 1.60 | 1.69 | 1.89 | 2.02 | 2.19 | 2.29 | 2.43 |
| 17. Total current expenditure | 5.63 | 7.63 | 11.70 | 12.26 | 13.30 | 14.52 | 15.27 | 16.00 | 17.15 | 18.03 | 18.64 | 19.22 | 19.61 | 20.89 | 22.15 | 23.71 | 25.12 | 26.46 |
| 18. Gross saving | 1.17 | 2.41 | 2.30 | 3.26 | 3.01 | 1.84 | 2.11 | 2.44 | 2.34 | 2.47 | 2.82 | 3.01 | 3.57 | 3.49 | 4.51 | 4.75 | 4.52 | 4.64 |
| 19. Capital transfers received | 0.04 | 0.05 | 0.06 | 0.07 | 0.09 | 0.09 | 0.08 | 0.07 | 0.09 | 0.10 | 0.10 | 0.10 | 0.11 | 0.14 | 0.12 | 0.14 | 0.15 | 0.16 |
| 20. Total revenue | 6.84 | 10.09 | 14.06 | 15.60 | 16.40 | 16.44 | 17.46 | 18.51 | 19.59 | 20.60 | 21.57 | 22.33 | 23.29 | 24.53 | 26.79 | 28.59 | 29.79 | 31.27 |
| 21. Gross fixed capital formation | 0.59 | 0.89 | 1.13 | 1.32 | 1.40 | 1.63 | 1.89 | 1.78 | 1.75 | 1.63 | 1.82 | 2.03 | 2.12 | 2.30 | 2.33 | 2.58 | 2.84 | 2.84 |
| 22. Other capital expenditure | 0.20 | 0.21 | 0.58 | 0.47 | 0.43 | 0.54 | 0.56 | 0.51 | 0.53 | 0.49 | 0.45 | 0.36 | 0.58 | 0.56 | 0.71 | 0.83 | 0.90 | 0.97 |
| 23. Total expenditure | 6.42 | 8.73 | 13.41 | 14.06 | 15.14 | 16.69 | 17.73 | 18.29 | 19.44 | 20.14 | 20.91 | 21.61 | 22.31 | 23.76 | 25.19 | 27.12 | 28.86 | 30.28 |
| 24. Tax burden | 5.62 | 8.63 | 12.14 | 13.50 | 14.06 | 14.20 | 15.10 | 16.07 | 17.01 | 17.90 | 18.79 | 19.34 | 20.29 | 21.48 | 23.67 | 25.40 | 26.46 | 27.82 |
| 25. Net lending (+) or net borrowing (-) | 0.42 | 1.36 | 0.65 | 1.54 | 1.27 | -0.25 | -0.26 | 0.22 | 0.15 | 0.45 | 0.66 | 0.73 | 0.98 | 0.77 | 1.60 | 1.47 | 0.93 | 0.99 |

Table 12B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Luxembourg

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 11.2 | 13.2 | 12.6 | 12.9 | 12.3 | 12.4 | 12.2 | 12.3 | 12.8 | 12.9 | 13.1 | 11.9 | 11.5 | 11.5 | 11.8 | 11.7 | 11.8 | 11.9 |
| 2. Current taxes on income and wealth | 14.7 | 14.2 | 13.0 | 13.1 | 13.8 | 14.2 | 14.3 | 13.9 | 14.2 | 14.2 | 13.6 | 14.3 | 14.6 | 15.0 | 16.4 | 17.3 | 16.9 | 17.0 |
| 3. Social contributions | 11.3 | 11.0 | 11.2 | 11.2 | 11.7 | 12.8 | 12.2 | 12.1 | 12.6 | 12.4 | 11.9 | 12.0 | 11.8 | 12.2 | 12.2 | 12.3 | 12.4 | 12.4 |
| 4. Of which actual social contributions | 9.5 | 9.7 | 10.0 | 10.0 | 10.5 | 11.5 | 10.9 | 10.9 | 11.3 | 11.2 | 10.7 | 10.7 | 10.5 | 10.9 | 10.9 | 11.0 | 11.1 | 11.1 |
| 5. Other current revenue, including sales | 5.9 | 5.1 | 4.5 | 4.5 | 5.0 | 4.7 | 4.6 | 4.4 | 4.5 | 4.5 | 4.4 | 4.5 | 4.3 | 4.2 | 4.1 | 3.9 | 3.9 | 3.8 |
| 6. Total current revenue | 43.1 | 43.5 | 41.4 | 41.8 | 42.8 | 44.2 | 43.3 | 42.7 | 44.2 | 44.1 | 43.1 | 42.7 | 42.2 | 42.9 | 44.4 | 45.2 | 45.0 | 45.2 |
| 7. Government consumption expenditure | 15.9 | 14.9 | 15.8 | 15.2 | 15.7 | 17.5 | 17.0 | 16.6 | 17.3 | 17.3 | 16.7 | 16.5 | 15.9 | 16.5 | 16.7 | 17.1 | 17.4 | 17.5 |
| 8. Collective consumption | 6.0 | 5.5 | 5.6 | 5.3 | 5.6 | 6.0 | 5.9 | 5.8 | 6.9 | 6.8 | 6.4 | 6.5 | 6.3 | 6.5 | 6.6 | 6.6 | 6.6 | 6.6 |
| 9. Social transfers in kind | 9.9 | 9.4 | 10.3 | 9.9 | 10.1 | 11.4 | 11.1 | 10.8 | 10.4 | 10.5 | 10.3 | 10.0 | 9.6 | 10.0 | 10.1 | 10.6 | 10.8 | 10.9 |
| 10. Compensation of employees | 9.7 | 8.4 | 8.4 | 8.1 | 8.3 | 9.2 | 8.9 | 8.8 | 9.1 | 9.0 | 8.7 | 8.8 | 8.5 | 8.7 | 8.9 | 9.2 | 9.4 | 9.4 |
| 11. Intermediate consumption | 3.5 | 3.4 | 3.4 | 3.2 | 3.4 | 4.0 | 3.8 | 3.6 | 3.9 | 3.7 | 3.5 | 3.7 | 3.6 | 3.6 | 3.6 | 3.7 | 3.8 | 3.9 |
| 12. Social transfers other than in kind | 14.6 | 13.1 | 14.2 | 13.4 | 14.5 | 16.6 | 15.9 | 15.3 | 16.0 | 15.9 | 15.5 | 15.2 | 14.8 | 15.2 | 15.0 | 15.3 | 15.6 | 15.7 |
| 13. Social transfers in kind via market producers | 3.7 | 3.8 | 4.6 | 4.4 | 4.5 | 5.0 | 4.9 | 4.6 | 4.8 | 5.0 | 4.8 | 4.6 | 4.3 | 4.5 | 4.6 | 4.5 | 4.4 | 4.4 |
| 14. Interest | 0.6 | 0.4 | 0.2 | 0.3 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| 15. Subsidies | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.3 | 1.3 | 1.2 | 1.4 | 1.4 | 1.4 | 1.2 | 1.1 | 1.1 | 1.2 | 1.2 | 1.2 | 1.2 |
| 16. Other current expenditure | 2.4 | 2.8 | 2.6 | 2.3 | 2.5 | 2.7 | 2.8 | 3.0 | 3.2 | 3.2 | 3.0 | 3.1 | 3.1 | 3.3 | 3.4 | 3.5 | 3.5 | 3.5 |
| 17. Total current expenditure | 35.7 | 33.0 | 34.6 | 33.0 | 34.9 | 39.3 | 38.0 | 37.1 | 38.9 | 38.8 | 37.4 | 36.9 | 35.7 | 36.8 | 36.9 | 37.7 | 38.2 | 38.4 |
| 18. Gross saving | 7.4 | 10.5 | 6.8 | 8.8 | 7.9 | 5.0 | 5.3 | 5.6 | 5.3 | 5.3 | 5.7 | 5.8 | 6.5 | 6.1 | 7.5 | 7.5 | 6.9 | 6.7 |
| 19. Capital transfers received | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| 20. Total revenue | 43.3 | 43.7 | 41.6 | 42.0 | 43.0 | 44.5 | 43.5 | 42.9 | 44.4 | 44.3 | 43.3 | 42.9 | 42.4 | 43.2 | 44.6 | 45.4 | 45.3 | 45.4 |
| 21. Gross fixed capital formation | 3.7 | 3.8 | 3.3 | 3.6 | 3.7 | 4.4 | 4.7 | 4.1 | 4.0 | 3.5 | 3.7 | 3.9 | 3.9 | 4.0 | 3.9 | 4.1 | 4.3 | 4.1 |
| 22. Other capital expenditure | 1.2 | 0.9 | 1.7 | 1.3 | 1.1 | 1.5 | 1.4 | 1.2 | 1.2 | 1.0 | 0.9 | 0.7 | 1.1 | 1.0 | 1.2 | 1.3 | 1.4 | 1.4 |
| 23. Total expenditure | 40.7 | 37.8 | 39.7 | 37.8 | 39.7 | 45.1 | 44.1 | 42.4 | 44.1 | 43.3 | 42.0 | 41.5 | 40.7 | 41.8 | 41.9 | 43.1 | 43.9 | 44.0 |
| 24. Tax burden | 35.6 | 37.4 | 35.9 | 36.3 | 36.9 | 38.4 | 37.6 | 37.2 | 38.6 | 38.5 | 37.7 | 37.1 | 37.0 | 37.8 | 39.4 | 40.4 | 40.2 | 40.4 |
| 25. Net lending (+) or net borrowing (-) | 2.7 | 5.9 | 1.9 | 4.2 | 3.3 | -0.7 | -0.7 | 0.5 | 0.3 | 1.0 | 1.3 | 1.4 | 1.8 | 1.4 | 2.7 | 2.3 | 1.4 | 1.4 |

Table 12C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Luxembourg

(EURO-LUF; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|------|-------|------|------|------|------|-------|------|------|-------|-------|------|------|-------|------|------|------|
| 1. Taxes on production and imports | 4.5 | 16.2 | 5.8 | 12.6 | -2.2 | -2.2 | 6.9 | 7.8 | 6.8 | 5.8 | 9.3 | -5.7 | 2.4 | 3.4 | 8.2 | 4.3 | 5.4 | 5.4 |
| 2. Current taxes on income and wealth | 7.8 | 11.7 | 7.3 | 10.7 | 7.8 | 0.0 | 8.9 | 4.8 | 4.5 | 5.2 | 3.0 | 9.7 | 7.5 | 6.6 | 15.2 | 10.7 | 2.3 | 5.2 |
| 3. Social contributions | 3.3 | 9.5 | 5.9 | 9.3 | 7.2 | 6.5 | 3.1 | 7.1 | 6.1 | 4.2 | 2.7 | 5.3 | 3.6 | 6.8 | 5.6 | 5.6 | 5.9 | 4.7 |
| 4. Of which actual social contributions | 5.6 | 10.3 | 6.1 | 10.0 | 7.5 | 6.4 | 2.9 | 7.3 | 6.0 | 4.6 | 2.5 | 4.5 | 3.4 | 6.8 | 5.8 | 5.6 | 5.9 | 4.7 |
| 5. Other current revenue, including sales | -1.7 | 14.9 | 16.7 | 10.6 | 12.4 | -7.3 | 5.5 | 2.8 | 5.4 | 5.5 | 2.8 | 8.0 | 0.7 | 1.1 | 2.7 | 1.0 | 3.2 | 3.3 |
| 6. Total current revenue | 4.5 | 12.8 | 7.4 | 10.9 | 5.1 | 0.3 | 6.3 | 6.1 | 5.7 | 5.1 | 4.7 | 3.6 | 4.3 | 5.2 | 9.4 | 6.7 | 4.1 | 5.0 |
| 7. Government consumption expenditure | 6.9 | 7.1 | 4.0 | 5.6 | 5.6 | 8.1 | 6.0 | 4.9 | 6.5 | 5.5 | 3.4 | 2.9 | 1.6 | 7.4 | 6.9 | 7.8 | 6.2 | 5.3 |
| 8. Collective consumption | 4.3 | 10.8 | 1.9 | 4.1 | 8.0 | 5.3 | 6.2 | 5.9 | 21.2 | 4.1 | 1.4 | 4.6 | 2.2 | 7.1 | 7.5 | 4.8 | 4.8 | 4.8 |
| 9. Social transfers in kind | 8.5 | 5.1 | 5.2 | 6.5 | 4.3 | 9.7 | 5.9 | 4.4 | -1.4 | 6.4 | 4.8 | 1.8 | 1.2 | 7.5 | 6.6 | 9.8 | 7.1 | 5.6 |
| 10. Compensation of employees | 3.8 | 6.5 | 5.1 | 5.2 | 5.1 | 7.4 | 6.1 | 5.4 | 5.5 | 4.5 | 3.9 | 5.8 | 1.8 | 6.4 | 7.7 | 8.5 | 6.3 | 5.1 |
| 11. Intermediate consumption | 4.9 | 18.2 | 0.9 | 3.6 | 11.3 | 12.3 | 4.8 | 1.5 | 9.7 | 0.9 | 1.6 | 7.8 | 4.9 | 2.7 | 5.2 | 8.0 | 8.4 | 7.3 |
| 12. Social transfers other than in kind | 3.4 | 7.2 | 5.3 | 4.0 | 10.9 | 11.1 | 3.8 | 3.4 | 6.8 | 5.0 | 4.2 | 2.9 | 2.6 | 5.8 | 4.5 | 7.2 | 6.3 | 5.5 |
| 13. Social transfers in kind via market producers | 14.4 | 0.9 | 3.7 | 5.8 | 4.8 | 8.2 | 4.9 | 2.5 | 6.4 | 8.8 | 3.8 | -1.3 | -0.8 | 9.4 | 6.0 | 3.0 | 3.4 | 3.5 |
| 14. Interest | 2.0 | -3.7 | 25.9 | 40.4 | 23.3 | 2.7 | 11.6 | 21.3 | 14.3 | 9.7 | -16.5 | -11.3 | -6.4 | 7.3 | -1.4 | -2.0 | -5.0 | 0.1 |
| 15. Subsidies | 18.9 | 27.2 | 5.4 | 15.3 | 2.6 | 1.9 | 4.7 | 4.6 | 15.1 | 10.8 | 7.4 | -13.1 | -7.7 | 4.2 | 15.1 | 4.7 | 7.0 | 6.2 |
| 16. Other current expenditure 1) | -0.2 | -0.4 | -0.1 | -0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.0 | -0.2 | 0.1 | 0.0 | 0.3 | 0.0 | 0.1 | 0.0 | 0.0 |
| 17. Total current expenditure | 5.0 | 6.8 | 4.8 | 4.8 | 8.5 | 9.1 | 5.2 | 4.8 | 7.2 | 5.1 | 3.4 | 3.1 | 2.0 | 6.6 | 6.0 | 7.0 | 5.9 | 5.4 |
| 18. Gross saving 1) | -0.3 | 2.0 | 0.6 | 2.0 | -0.9 | -2.9 | 0.3 | 0.4 | -0.3 | 0.0 | 0.4 | 0.1 | 0.7 | -0.4 | 1.4 | 0.0 | -0.7 | -0.1 |
| 19. Capital transfers received | -17.6 | 0.0 | -15.1 | 17.4 | 22.5 | -5.7 | -2.5 | -14.3 | 33.4 | 8.1 | 0.0 | 1.9 | 6.8 | 27.1 | -13.0 | 13.1 | 8.3 | 8.6 |
| 20. Total revenue | 4.3 | 12.7 | 7.3 | 10.9 | 5.1 | 0.3 | 6.2 | 6.0 | 5.9 | 5.1 | 4.7 | 3.6 | 4.3 | 5.3 | 9.2 | 6.7 | 4.2 | 5.0 |
| 21. Gross fixed capital formation | 32.7 | -0.8 | -24.6 | 17.2 | 5.9 | 16.6 | 15.9 | -6.0 | -1.5 | -7.2 | 11.8 | 11.3 | 4.5 | 8.6 | 1.4 | 10.9 | 10.0 | -0.1 |
| 22. Other capital expenditure 1) | -0.2 | 0.0 | 0.3 | -0.5 | -0.1 | 0.3 | -0.1 | -0.2 | 0.0 | -0.2 | -0.1 | -0.2 | 0.4 | -0.1 | 0.2 | 0.1 | 0.0 | 0.0 |
| 23. Total expenditure | 7.0 | 6.2 | 2.5 | 4.8 | 7.7 | 10.3 | 6.2 | 3.1 | 6.3 | 3.6 | 3.8 | 3.3 | 3.2 | 6.5 | 6.0 | 7.7 | 6.4 | 4.9 |
| 24. Tax burden | 6.1 | 12.7 | 6.4 | 11.2 | 4.1 | 1.0 | 6.4 | 6.4 | 5.9 | 5.2 | 5.0 | 2.9 | 4.9 | 5.9 | 10.2 | 7.3 | 4.2 | 5.1 |
| 25. Net lending (+) or net borrowing (-) | -1.1 | 2.4 | 1.9 | 2.2 | -0.8 | -4.0 | 0.0 | 1.2 | -0.2 | 0.6 | 0.3 | 0.1 | 0.4 | -0.4 | 1.3 | -0.3 | -0.9 | 0.0 |

1) Changes in GDP ratios.

Table 12D**Contributions to the change in the general government gross debt ratio****Luxembourg**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | -2.7 | -5.9 | -1.9 | -4.2 | -3.3 | 0.7 | 0.7 | -0.5 | -0.3 | -1.0 | -1.3 | -1.4 | -1.8 | -1.4 | -2.7 | -2.3 | -1.4 | -1.4 |
| 2. Interest payments (% of GDP) | 0.6 | 0.4 | 0.2 | 0.3 | 0.4 | 0.4 | 0.4 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| 3. Implicit interest rate 2) | : | 5.1 | 3.8 | 4.5 | 5.1 | 2.6 | 2.9 | 2.5 | 2.9 | 2.6 | 1.9 | 1.7 | 1.5 | 1.7 | 1.5 | 1.4 | 1.4 | 1.4 |
| 4. Nominal GDP growth rate | 3.8 | 3.0 | 12.6 | 10.0 | 2.6 | -3.0 | 8.7 | 7.4 | 2.2 | 5.4 | 7.2 | 4.5 | 5.4 | 3.5 | 5.7 | 4.8 | 4.5 | 4.6 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | -2.7 | -5.9 | -1.9 | -4.2 | -3.3 | 0.7 | 0.7 | -0.5 | -0.3 | -1.0 | -1.3 | -1.4 | -1.8 | -1.4 | -2.7 | -2.3 | -1.4 | -1.4 |
| 6. Contribution of nominal GDP growth | : | -0.2 | -0.8 | -0.7 | -0.2 | 0.5 | -1.3 | -1.4 | -0.4 | -1.1 | -1.6 | -1.0 | -1.1 | -0.7 | -1.2 | -1.0 | -0.9 | -0.8 |
| 7. Stock-flow adjustment 3) | : | 6.2 | 3.2 | 4.8 | 10.7 | -0.3 | 4.7 | 0.8 | 4.0 | 3.8 | 2.0 | 1.6 | 1.0 | 4.3 | 2.5 | 1.9 | 1.8 | 1.7 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -3.3 | -6.3 | -2.2 | -4.5 | -3.7 | 0.3 | 0.2 | -1.0 | -0.9 | -1.5 | -1.7 | -1.8 | -2.1 | -1.7 | -3.0 | -2.6 | -1.7 | -1.7 |
| 9. Snow-ball effect | : | 0.1 | -0.6 | -0.4 | 0.2 | 0.9 | -0.8 | -0.9 | 0.1 | -0.6 | -1.2 | -0.6 | -0.8 | -0.4 | -0.9 | -0.7 | -0.6 | -0.6 |
| 10. Stock-flow adjustment 3) | : | 6.2 | 3.2 | 4.8 | 10.7 | -0.3 | 4.7 | 0.8 | 4.0 | 3.8 | 2.0 | 1.6 | 1.0 | 4.3 | 2.5 | 1.9 | 1.8 | 1.7 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 0.1 | 0.4 | -0.1 | 7.2 | 0.8 | 4.1 | -1.1 | 3.3 | 1.7 | -0.9 | -0.8 | -1.9 | 2.3 | -1.3 | -1.4 | -0.4 | -0.5 |
| 12. Level of gross debt (end of year) | 9.6 | 7.3 | 7.8 | 7.7 | 14.9 | 15.7 | 19.8 | 18.7 | 22.0 | 23.7 | 22.7 | 22.0 | 20.1 | 22.3 | 21.0 | 19.6 | 19.2 | 18.6 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 13A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Malta | (Mrd EURO-MTL) | | | | | | | | | | | | | | | | | |
|---|----------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|-------|-------|-------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 0.368 | 0.496 | 0.768 | 0.812 | 0.844 | 0.819 | 0.903 | 0.923 | 0.941 | 0.989 | 1.107 | 1.181 | 1.260 | 1.401 | 1.572 | 1.677 | 1.808 | 1.927 |
| 2. Current taxes on income and wealth | 0.248 | 0.366 | 0.610 | 0.726 | 0.743 | 0.795 | 0.808 | 0.849 | 0.935 | 1.043 | 1.155 | 1.238 | 1.384 | 1.570 | 1.650 | 1.860 | 1.997 | 2.124 |
| 3. Social contributions | 0.218 | 0.304 | 0.390 | 0.398 | 0.432 | 0.435 | 0.457 | 0.487 | 0.504 | 0.525 | 0.560 | 0.596 | 0.639 | 0.703 | 0.765 | 0.812 | 0.862 | 0.906 |
| 4. Of which actual social contributions | 0.183 | 0.259 | 0.315 | 0.322 | 0.352 | 0.352 | 0.371 | 0.400 | 0.414 | 0.438 | 0.468 | 0.504 | 0.542 | 0.595 | 0.659 | 0.700 | 0.743 | 0.781 |
| 5. Other current revenue, including sales | 0.229 | 0.213 | 0.217 | 0.245 | 0.295 | 0.261 | 0.269 | 0.274 | 0.284 | 0.312 | 0.317 | 0.399 | 0.525 | 0.668 | 0.628 | 0.567 | 0.618 | 0.648 |
| 6. Total current revenue | 1.064 | 1.379 | 1.985 | 2.181 | 2.313 | 2.310 | 2.435 | 2.533 | 2.664 | 2.869 | 3.140 | 3.413 | 3.808 | 4.342 | 4.616 | 4.916 | 5.285 | 5.605 |
| 7. Government consumption expenditure | 0.547 | 0.733 | 1.003 | 1.033 | 1.210 | 1.214 | 1.286 | 1.345 | 1.448 | 1.479 | 1.604 | 1.689 | 1.667 | 1.737 | 2.007 | 2.341 | 2.499 | 2.654 |
| 8. Collective consumption | 0.274 | 0.358 | 0.499 | 0.531 | 0.610 | 0.590 | 0.601 | 0.622 | 0.670 | 0.659 | 0.709 | 0.713 | 0.602 | 0.549 | 0.631 | 0.773 | 0.806 | 0.825 |
| 9. Social transfers in kind | 0.273 | 0.376 | 0.504 | 0.502 | 0.600 | 0.624 | 0.685 | 0.723 | 0.778 | 0.820 | 0.895 | 0.977 | 1.065 | 1.189 | 1.375 | 1.568 | 1.693 | 1.829 |
| 10. Compensation of employees | 0.439 | 0.524 | 0.687 | 0.716 | 0.847 | 0.839 | 0.855 | 0.882 | 0.923 | 0.978 | 1.050 | 1.116 | 1.179 | 1.269 | 1.374 | 1.490 | 1.580 | 1.673 |
| 11. Intermediate consumption | 0.152 | 0.202 | 0.297 | 0.307 | 0.392 | 0.365 | 0.403 | 0.430 | 0.483 | 0.471 | 0.520 | 0.592 | 0.627 | 0.727 | 0.811 | 0.958 | 1.053 | 1.117 |
| 12. Social transfers other than in kind | 0.335 | 0.471 | 0.634 | 0.686 | 0.720 | 0.769 | 0.805 | 0.836 | 0.887 | 0.923 | 0.964 | 0.986 | 1.021 | 1.064 | 1.092 | 1.136 | 1.208 | 1.281 |
| 13. Social transfers in kind via market producers | 0.008 | 0.013 | 0.032 | 0.032 | 0.036 | 0.039 | 0.038 | 0.043 | 0.038 | 0.041 | 0.047 | 0.055 | 0.065 | 0.070 | 0.089 | 0.111 | 0.116 | 0.122 |
| 14. Interest | 0.055 | 0.168 | 0.199 | 0.200 | 0.205 | 0.201 | 0.204 | 0.217 | 0.215 | 0.219 | 0.231 | 0.226 | 0.216 | 0.206 | 0.190 | 0.173 | 0.176 | 0.174 |
| 15. Subsidies | 0.052 | 0.054 | 0.094 | 0.098 | 0.115 | 0.050 | 0.053 | 0.051 | 0.077 | 0.080 | 0.105 | 0.112 | 0.132 | 0.140 | 0.168 | 0.180 | 0.194 | 0.206 |
| 16. Other current expenditure | 0.036 | 0.050 | 0.091 | 0.104 | 0.115 | 0.122 | 0.130 | 0.128 | 0.133 | 0.180 | 0.191 | 0.205 | 0.200 | 0.219 | 0.278 | 0.279 | 0.299 | 0.308 |
| 17. Total current expenditure | 1.078 | 1.482 | 2.033 | 2.143 | 2.430 | 2.384 | 2.487 | 2.588 | 2.756 | 2.892 | 3.106 | 3.292 | 3.441 | 3.694 | 4.002 | 4.326 | 4.626 | 4.880 |
| 18. Gross saving | -0.014 | -0.103 | -0.048 | 0.038 | -0.116 | -0.074 | -0.052 | -0.054 | -0.092 | -0.023 | 0.034 | 0.121 | 0.366 | 0.648 | 0.614 | 0.590 | 0.658 | 0.725 |
| 19. Capital transfers received | 0.021 | 0.056 | 0.159 | 0.064 | 0.044 | 0.062 | 0.117 | 0.121 | 0.148 | 0.153 | 0.206 | 0.307 | 0.064 | 0.096 | 0.149 | 0.286 | 0.208 | 0.187 |
| 20. Total revenue | 1.085 | 1.436 | 2.144 | 2.245 | 2.357 | 2.372 | 2.552 | 2.655 | 2.812 | 3.021 | 3.346 | 3.720 | 3.872 | 4.439 | 4.764 | 5.202 | 5.493 | 5.792 |
| 21. Gross fixed capital formation | 0.090 | 0.159 | 0.214 | 0.218 | 0.154 | 0.148 | 0.147 | 0.193 | 0.233 | 0.220 | 0.301 | 0.403 | 0.259 | 0.268 | 0.377 | 0.580 | 0.571 | 0.605 |
| 22. Other capital expenditure | 0.022 | 0.022 | 0.032 | 0.008 | 0.030 | 0.038 | 0.076 | 0.038 | 0.073 | 0.095 | 0.087 | 0.123 | 0.077 | 0.091 | 0.150 | 0.133 | 0.155 | 0.162 |
| 23. Total expenditure | 1.190 | 1.663 | 2.279 | 2.369 | 2.613 | 2.571 | 2.710 | 2.819 | 3.062 | 3.207 | 3.494 | 3.818 | 3.778 | 4.054 | 4.529 | 5.040 | 5.352 | 5.647 |
| 24. Tax burden | 0.801 | 1.129 | 1.720 | 1.890 | 1.968 | 1.992 | 2.059 | 2.199 | 2.323 | 2.495 | 2.757 | 2.961 | 3.227 | 3.608 | 3.924 | 4.285 | 4.600 | 4.887 |
| 25. Net lending (+) or net borrowing (-) | -0.106 | -0.228 | -0.136 | -0.123 | -0.256 | -0.199 | -0.158 | -0.165 | -0.250 | -0.186 | -0.148 | -0.098 | 0.094 | 0.385 | 0.236 | 0.163 | 0.140 | 0.145 |

Table 13B**REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)**

| Malta | (percentage of GDP at current market prices (excessive deficit procedure)) | | | | | | | | | | | | | | | | | |
|---|---|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 12.1 | 12.0 | 14.3 | 14.1 | 13.8 | 13.3 | 13.7 | 13.5 | 13.1 | 12.9 | 13.0 | 12.2 | 12.2 | 12.4 | 12.8 | 12.7 | 12.9 | 13.0 |
| 2. Current taxes on income and wealth | 8.2 | 8.9 | 11.3 | 12.6 | 12.1 | 13.0 | 12.2 | 12.4 | 13.0 | 13.6 | 13.6 | 12.8 | 13.4 | 13.9 | 13.4 | 14.1 | 14.2 | 14.3 |
| 3. Social contributions | 7.2 | 7.4 | 7.2 | 6.9 | 7.0 | 7.1 | 6.9 | 7.1 | 7.0 | 6.9 | 6.6 | 6.2 | 6.2 | 6.2 | 6.2 | 6.1 | 6.1 | 6.1 |
| 4. Of which actual social contributions | 6.0 | 6.3 | 5.8 | 5.6 | 5.7 | 5.7 | 5.6 | 5.9 | 5.8 | 5.7 | 5.5 | 5.2 | 5.2 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 |
| 5. Other current revenue, including sales | 7.5 | 5.2 | 4.0 | 4.2 | 4.8 | 4.3 | 4.1 | 4.0 | 4.0 | 4.1 | 3.7 | 4.1 | 5.1 | 5.9 | 5.1 | 4.3 | 4.4 | 4.4 |
| 6. Total current revenue | 35.0 | 33.3 | 36.9 | 37.9 | 37.7 | 37.6 | 36.9 | 37.1 | 37.2 | 37.5 | 36.9 | 35.3 | 36.8 | 38.4 | 37.5 | 37.2 | 37.6 | 37.7 |
| 7. Government consumption expenditure | 18.0 | 17.7 | 18.6 | 17.9 | 19.7 | 19.8 | 19.5 | 19.7 | 20.2 | 19.3 | 18.9 | 17.5 | 16.1 | 15.4 | 16.3 | 17.7 | 17.8 | 17.8 |
| 8. Collective consumption | 9.0 | 8.6 | 9.3 | 9.2 | 9.9 | 9.6 | 9.1 | 9.1 | 9.3 | 8.6 | 8.3 | 7.4 | 5.8 | 4.9 | 5.1 | 5.9 | 5.7 | 5.5 |
| 9. Social transfers in kind | 9.0 | 9.1 | 9.4 | 8.7 | 9.8 | 10.2 | 10.4 | 10.6 | 10.9 | 10.7 | 10.5 | 10.1 | 10.3 | 10.5 | 11.2 | 11.9 | 12.1 | 12.3 |
| 10. Compensation of employees | 14.4 | 12.7 | 12.8 | 12.4 | 13.8 | 13.7 | 13.0 | 12.9 | 12.9 | 12.8 | 12.3 | 11.6 | 11.4 | 11.2 | 11.1 | 11.3 | 11.3 | 11.2 |
| 11. Intermediate consumption | 5.0 | 4.9 | 5.5 | 5.3 | 6.4 | 5.9 | 6.1 | 6.3 | 6.7 | 6.2 | 6.1 | 6.1 | 6.1 | 6.4 | 6.6 | 7.2 | 7.5 | 7.5 |
| 12. Social transfers other than in kind | 11.0 | 11.4 | 11.8 | 11.9 | 11.7 | 12.5 | 12.2 | 12.2 | 12.4 | 12.1 | 11.3 | 10.2 | 9.9 | 9.4 | 8.9 | 8.6 | 8.6 | 8.6 |
| 13. Social transfers in kind via market producers | 0.3 | 0.3 | 0.6 | 0.5 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.6 | 0.7 | 0.8 | 0.8 | 0.8 |
| 14. Interest | 1.8 | 4.1 | 3.7 | 3.5 | 3.3 | 3.3 | 3.1 | 3.2 | 3.0 | 2.9 | 2.7 | 2.3 | 2.1 | 1.8 | 1.5 | 1.3 | 1.3 | 1.2 |
| 15. Subsidies | 1.7 | 1.3 | 1.7 | 1.7 | 1.9 | 0.8 | 0.8 | 0.7 | 1.1 | 1.0 | 1.2 | 1.2 | 1.3 | 1.2 | 1.4 | 1.4 | 1.4 | 1.4 |
| 16. Other current expenditure | 1.2 | 1.2 | 1.7 | 1.8 | 1.9 | 2.0 | 2.0 | 1.9 | 1.9 | 2.4 | 2.2 | 2.1 | 1.9 | 1.9 | 2.3 | 2.1 | 2.1 | 2.1 |
| 17. Total current expenditure | 35.4 | 35.8 | 37.7 | 37.2 | 39.6 | 38.8 | 37.7 | 37.9 | 38.4 | 37.8 | 36.5 | 34.1 | 33.3 | 32.7 | 32.5 | 32.7 | 33.0 | 32.8 |
| 18. Gross saving | -0.4 | -2.5 | -0.9 | 0.7 | -1.9 | -1.2 | -0.8 | -0.8 | -1.3 | -0.3 | 0.4 | 1.3 | 3.5 | 5.7 | 5.0 | 4.5 | 4.7 | 4.9 |
| 19. Capital transfers received | 0.7 | 1.4 | 3.0 | 1.1 | 0.7 | 1.0 | 1.8 | 1.8 | 2.1 | 2.0 | 2.4 | 3.2 | 0.6 | 0.9 | 1.2 | 2.2 | 1.5 | 1.3 |
| 20. Total revenue | 35.7 | 34.7 | 39.8 | 39.0 | 38.5 | 38.6 | 38.7 | 38.9 | 39.2 | 39.5 | 39.3 | 38.5 | 37.4 | 39.3 | 38.7 | 39.4 | 39.1 | 38.9 |
| 21. Gross fixed capital formation | 3.0 | 3.9 | 4.0 | 3.8 | 2.5 | 2.4 | 2.2 | 2.8 | 3.3 | 2.9 | 3.5 | 4.2 | 2.5 | 2.4 | 3.1 | 4.4 | 4.1 | 4.1 |
| 22. Other capital expenditure | 0.7 | 0.5 | 0.6 | 0.1 | 0.5 | 0.6 | 1.2 | 0.6 | 1.0 | 1.2 | 1.0 | 1.3 | 0.7 | 0.8 | 1.2 | 1.0 | 1.1 | 1.1 |
| 23. Total expenditure | 39.1 | 40.2 | 42.3 | 41.1 | 42.6 | 41.9 | 41.1 | 41.3 | 42.7 | 41.9 | 41.1 | 39.5 | 36.5 | 35.9 | 36.7 | 38.1 | 38.1 | 38.0 |
| 24. Tax burden | 26.3 | 27.3 | 31.9 | 32.8 | 32.1 | 32.5 | 31.2 | 32.2 | 32.4 | 32.6 | 32.4 | 30.7 | 31.2 | 31.9 | 31.8 | 32.4 | 32.8 | 32.9 |
| 25. Net lending (+) or net borrowing (-) | -3.5 | -5.5 | -2.5 | -2.1 | -4.2 | -3.2 | -2.4 | -2.4 | -3.5 | -2.4 | -1.7 | -1.0 | 0.9 | 3.4 | 1.9 | 1.2 | 1.0 | 1.0 |

Table 13C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Malta | (EURO-MTL; annual percentage changes unless otherwise stated) | | | | | | | | | | | | | | | | | |
|---|---|-------|------|-------|-------|-------|------|------|-------|------|------|------|-------|------|------|------|-------|------|
| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | -1.0 | 9.0 | 5.8 | 5.7 | 3.9 | -2.9 | 10.2 | 2.3 | 2.0 | 5.1 | 12.0 | 6.6 | 6.7 | 11.3 | 12.2 | 6.7 | 7.8 | 6.6 |
| 2. Current taxes on income and wealth | -13.0 | 12.9 | 9.0 | 19.1 | 2.3 | 7.1 | 1.6 | 5.2 | 10.1 | 11.6 | 10.8 | 7.1 | 11.8 | 13.4 | 5.1 | 12.7 | 7.4 | 6.3 |
| 3. Social contributions | 7.6 | 9.5 | 2.5 | 2.2 | 8.5 | 0.7 | 5.0 | 6.6 | 3.6 | 4.1 | 6.8 | 6.4 | 7.2 | 10.0 | 8.8 | 6.1 | 6.1 | 5.1 |
| 4. Of which actual social contributions | 4.5 | 12.6 | 2.6 | 2.3 | 9.2 | 0.0 | 5.4 | 8.0 | 3.5 | 5.6 | 7.1 | 7.7 | 7.5 | 9.7 | 10.8 | 6.1 | 6.1 | 5.1 |
| 5. Other current revenue, including sales | -10.8 | -7.0 | 2.8 | 12.5 | 20.5 | -11.4 | 2.8 | 2.2 | 3.4 | 9.9 | 1.7 | 25.7 | 31.6 | 27.4 | -6.0 | -9.8 | 9.0 | 4.9 |
| 6. Total current revenue | -4.2 | 7.2 | 5.8 | 9.9 | 6.1 | -0.1 | 5.4 | 4.0 | 5.2 | 7.7 | 9.5 | 8.7 | 11.6 | 14.0 | 6.3 | 6.5 | 7.5 | 6.1 |
| 7. Government consumption expenditure | 11.8 | 8.1 | 7.5 | 3.0 | 17.1 | 0.4 | 5.9 | 4.6 | 7.7 | 2.1 | 8.5 | 5.3 | -1.3 | 4.2 | 15.5 | 16.7 | 6.7 | 6.2 |
| 8. Collective consumption | 13.8 | 5.8 | 3.2 | 6.5 | 14.8 | -3.2 | 1.9 | 3.5 | 7.7 | -1.6 | 7.6 | 0.4 | -15.5 | -8.9 | 15.0 | 22.5 | 4.2 | 2.4 |
| 9. Social transfers in kind | 9.8 | 10.4 | 12.2 | -0.5 | 19.6 | 4.0 | 9.7 | 5.6 | 7.7 | 5.3 | 9.2 | 9.1 | 9.0 | 11.6 | 15.7 | 14.0 | 8.0 | 8.0 |
| 10. Compensation of employees | 8.2 | 3.2 | 1.5 | 4.3 | 18.2 | -0.9 | 2.0 | 3.1 | 4.6 | 6.0 | 7.4 | 6.3 | 5.7 | 7.6 | 8.3 | 8.5 | 6.0 | 5.9 |
| 11. Intermediate consumption | 4.5 | 20.7 | 19.7 | 3.5 | 27.7 | -6.8 | 10.3 | 6.8 | 12.3 | -2.5 | 10.3 | 13.9 | 6.0 | 15.9 | 11.5 | 18.1 | 10.0 | 6.0 |
| 12. Social transfers other than in kind | 13.8 | 2.2 | 3.0 | 8.2 | 5.0 | 6.8 | 4.7 | 3.9 | 6.1 | 4.1 | 4.4 | 2.4 | 3.5 | 4.2 | 2.6 | 4.0 | 6.4 | 6.0 |
| 13. Social transfers in kind via market producers | 3.0 | 2.7 | 18.2 | 0.0 | 13.5 | 7.7 | -2.4 | 14.0 | -11.1 | 8.3 | 12.5 | 17.6 | 18.4 | 7.9 | 27.7 | 23.9 | 5.0 | 5.0 |
| 14. Interest | 14.0 | 14.9 | 2.7 | 0.5 | 2.3 | -2.0 | 1.3 | 6.6 | -0.8 | 1.9 | 5.2 | -1.8 | -4.4 | -4.8 | -7.7 | -9.0 | 1.6 | -1.0 |
| 15. Subsidies | 34.6 | -19.1 | 10.1 | 4.3 | 17.5 | -56.5 | 5.7 | -3.5 | 50.7 | 4.4 | 30.8 | 6.4 | 18.3 | 5.9 | 20.2 | 6.8 | 8.0 | 6.0 |
| 16. Other current expenditure 1) | -0.3 | 0.3 | 0.0 | 0.1 | 0.1 | 0.1 | 0.0 | -0.1 | 0.0 | 0.5 | -0.1 | -0.1 | -0.2 | 0.0 | 0.3 | -0.1 | 0.0 | -0.1 |
| 17. Total current expenditure | 9.9 | 6.1 | 5.1 | 5.4 | 13.4 | -1.9 | 4.3 | 4.1 | 6.5 | 5.0 | 7.4 | 6.0 | 4.5 | 7.4 | 8.3 | 8.1 | 6.9 | 5.5 |
| 18. Gross saving 1) | -4.7 | 0.4 | 0.2 | 1.5 | -2.6 | 0.7 | 0.4 | 0.0 | -0.5 | 1.0 | 0.7 | 0.9 | 2.3 | 2.2 | -0.8 | -0.5 | 0.2 | 0.2 |
| 19. Capital transfers received | 206.6 | 16.5 | -2.5 | -59.4 | -32.5 | 41.7 | 89.1 | 4.0 | 21.9 | 3.3 | 34.9 | 48.9 | -79.0 | 49.5 | 54.2 | 92.7 | -27.3 | -9.9 |
| 20. Total revenue | -0.2 | 7.5 | 5.1 | 4.7 | 5.0 | 0.7 | 7.6 | 4.0 | 5.9 | 7.5 | 10.8 | 11.2 | 4.1 | 14.6 | 7.3 | 9.2 | 5.6 | 5.5 |
| 21. Gross fixed capital formation | 24.7 | -6.5 | -8.6 | 1.4 | -29.4 | -3.4 | -1.2 | 31.6 | 20.7 | -5.6 | 36.8 | 33.9 | -35.6 | 3.3 | 40.7 | 54.0 | -1.6 | 6.0 |
| 22. Other capital expenditure 1) | 0.2 | -0.1 | 0.5 | -0.5 | 0.3 | 0.1 | 0.5 | -0.6 | 0.5 | 0.2 | -0.2 | 0.3 | -0.5 | 0.1 | 0.4 | -0.2 | 0.1 | 0.0 |
| 23. Total expenditure | 11.6 | 4.6 | 4.8 | 3.9 | 10.3 | -1.6 | 5.4 | 4.0 | 8.6 | 4.7 | 9.0 | 9.3 | -1.1 | 7.3 | 11.7 | 11.3 | 6.2 | 5.5 |
| 24. Tax burden | -3.5 | 11.9 | 5.9 | 9.8 | 4.1 | 1.3 | 3.3 | 6.8 | 5.6 | 7.4 | 10.5 | 7.4 | 9.0 | 11.8 | 8.8 | 9.2 | 7.3 | 6.2 |
| 25. Net lending (+) or net borrowing (-) | -4.2 | 1.2 | 0.1 | 0.4 | -2.0 | 0.9 | 0.8 | 0.0 | -1.1 | 1.1 | 0.7 | 0.7 | 1.9 | 2.5 | -1.5 | -0.7 | -0.2 | 0.0 |

1) Changes in GDP ratios.

Table 13D**Contributions to the change in the general government gross debt ratio****Malta**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 3.5 | 6.1 | 2.5 | 2.1 | 4.2 | 3.2 | 2.4 | 2.4 | 3.5 | 2.4 | 1.7 | 1.0 | -0.9 | -3.4 | -1.9 | -1.2 | -1.0 | -1.0 | |
| 2. Interest payments (% of GDP) | 1.8 | 3.7 | 3.7 | 3.5 | 3.3 | 3.3 | 3.1 | 3.2 | 3.0 | 2.9 | 2.7 | 2.3 | 2.1 | 1.8 | 1.5 | 1.3 | 1.3 | 1.2 | |
| 3. Implicit interest rate 2) | : | 6.3 | 5.5 | 5.8 | 5.7 | 5.2 | 4.9 | 4.9 | 4.5 | 4.5 | 4.4 | 4.2 | 3.9 | 3.6 | 3.3 | 3.1 | 3.1 | 3.0 | |
| 4. Nominal GDP growth rate | 11.4 | 3.0 | 4.6 | 6.9 | 6.4 | 0.2 | 7.5 | 3.5 | 4.9 | 6.7 | 11.3 | 13.5 | 7.1 | 9.2 | 9.0 | 7.2 | 6.3 | 5.9 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 3.5 | 6.1 | 2.5 | 2.1 | 4.2 | 3.2 | 2.4 | 2.4 | 3.5 | 2.4 | 1.7 | 1.0 | -0.9 | -3.4 | -1.9 | -1.2 | -1.0 | -1.0 | |
| 6. Contribution of nominal GDP growth | : | -1.8 | -3.1 | -4.2 | -3.8 | -0.1 | -4.7 | -2.3 | -3.3 | -4.2 | -6.9 | -7.5 | -3.8 | -4.7 | -4.2 | -3.1 | -2.5 | -2.3 | |
| 7. Stock-flow adjustment 3) | : | 0.0 | -5.0 | -0.2 | -0.1 | 1.9 | 2.1 | 2.6 | -2.7 | 2.4 | 0.2 | 1.0 | 2.4 | 2.9 | 1.6 | 1.8 | 1.3 | 1.0 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 1.7 | 2.4 | -1.2 | -1.3 | 0.8 | 0.0 | -0.7 | -0.8 | 0.5 | -0.4 | -1.0 | -1.3 | -3.0 | -5.2 | -3.5 | -2.5 | -2.3 | -2.1 | |
| 9. Snow-ball effect | : | 1.9 | 0.6 | -0.7 | -0.4 | 3.2 | -1.6 | 0.9 | -0.3 | -1.4 | -4.2 | -5.2 | -1.8 | -2.9 | -2.6 | -1.8 | -1.3 | -1.1 | |
| 10. Stock-flow adjustment 3) | : | 0.0 | -5.0 | -0.2 | -0.1 | 1.9 | 2.1 | 2.6 | -2.7 | 2.4 | 0.2 | 1.0 | 2.4 | 2.9 | 1.6 | 1.8 | 1.3 | 1.0 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 4.3 | -5.6 | -2.2 | 0.3 | 5.0 | -0.2 | 2.7 | -2.5 | 0.6 | -5.0 | -5.5 | -2.4 | -5.2 | -4.5 | -2.5 | -2.2 | -2.3 | |
| 12. Level of gross debt (end of year) | 34.4 | 65.2 | 64.5 | 62.3 | 62.6 | 67.6 | 67.5 | 70.2 | 67.7 | 68.4 | 63.3 | 57.8 | 55.5 | 50.3 | 45.8 | 43.3 | 41.0 | 38.7 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 14A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Netherlands

(Mrd EURO-NLG)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 34.3 | 50.2 | 69.0 | 71.2 | 73.4 | 69.4 | 70.6 | 70.2 | 68.9 | 71.8 | 75.7 | 76.3 | 81.6 | 85.2 | 90.3 | 98.1 | 100.2 | 102.9 |
| 2. Current taxes on income and wealth | 37.5 | 48.5 | 62.3 | 67.9 | 69.2 | 67.6 | 70.1 | 68.4 | 65.2 | 65.6 | 70.8 | 77.8 | 81.6 | 93.5 | 96.6 | 101.8 | 100.8 | 102.9 |
| 3. Social contributions | 52.2 | 68.4 | 79.2 | 80.7 | 89.5 | 82.6 | 86.4 | 92.1 | 98.3 | 100.9 | 102.0 | 99.8 | 107.5 | 105.5 | 111.7 | 114.5 | 119.7 | 122.9 |
| 4. Of which actual social contributions | 48.5 | 64.5 | 75.7 | 77.1 | 85.9 | 78.9 | 82.7 | 88.4 | 94.7 | 97.2 | 98.3 | 96.1 | 103.9 | 101.9 | 108.0 | 110.7 | 115.7 | 118.8 |
| 5. Other current revenue, including sales | 23.3 | 27.0 | 38.7 | 39.7 | 46.1 | 43.8 | 43.2 | 42.9 | 45.5 | 47.5 | 42.5 | 37.6 | 35.7 | 35.8 | 36.1 | 35.9 | 36.2 | 36.4 |
| 6. Total current revenue | 147.3 | 194.2 | 249.2 | 259.5 | 278.2 | 263.4 | 270.2 | 273.6 | 277.9 | 285.7 | 290.9 | 291.5 | 306.4 | 320.1 | 334.7 | 350.3 | 356.9 | 365.2 |
| 7. Government consumption expenditure | 73.9 | 92.9 | 135.6 | 143.9 | 152.1 | 162.4 | 167.7 | 167.7 | 169.9 | 170.3 | 172.5 | 172.4 | 174.8 | 179.5 | 187.6 | 197.9 | 205.2 | 210.2 |
| 8. Collective consumption | 30.6 | 36.6 | 45.9 | 48.7 | 51.9 | 54.5 | 54.4 | 53.5 | 54.0 | 55.1 | 55.9 | 55.8 | 57.6 | 58.5 | 61.1 | 63.7 | 65.7 | 66.5 |
| 9. Social transfers in kind | 43.3 | 56.3 | 89.7 | 95.2 | 100.2 | 107.9 | 113.3 | 114.3 | 116.0 | 115.3 | 116.5 | 116.5 | 117.2 | 121.0 | 126.5 | 134.1 | 139.5 | 143.7 |
| 10. Compensation of employees | 31.2 | 38.4 | 49.0 | 50.8 | 53.8 | 56.7 | 58.1 | 58.1 | 58.4 | 58.3 | 58.4 | 58.7 | 60.2 | 61.8 | 64.0 | 67.8 | 70.2 | 72.1 |
| 11. Intermediate consumption | 20.9 | 26.4 | 36.4 | 39.7 | 40.7 | 43.2 | 44.5 | 43.4 | 42.7 | 42.5 | 44.2 | 43.5 | 42.8 | 43.3 | 45.6 | 47.5 | 49.8 | 51.3 |
| 12. Social transfers other than in kind | 46.6 | 47.1 | 57.7 | 58.7 | 61.6 | 65.5 | 69.0 | 71.3 | 73.3 | 76.8 | 77.6 | 78.3 | 79.6 | 80.3 | 80.9 | 83.3 | 87.1 | 88.9 |
| 13. Social transfers in kind via market producers | 23.2 | 30.7 | 52.9 | 56.0 | 59.7 | 64.6 | 66.9 | 68.1 | 69.9 | 70.1 | 70.7 | 70.9 | 72.9 | 75.1 | 78.4 | 83.5 | 86.8 | 89.2 |
| 14. Interest | 16.7 | 14.9 | 11.8 | 12.2 | 13.2 | 12.7 | 11.4 | 11.6 | 11.0 | 10.3 | 9.9 | 9.0 | 8.2 | 7.4 | 6.9 | 6.3 | 5.7 | 5.1 |
| 15. Subsidies | 2.7 | 5.5 | 6.1 | 7.3 | 7.6 | 9.4 | 9.6 | 8.9 | 8.1 | 7.4 | 7.2 | 7.0 | 7.9 | 8.6 | 8.9 | 9.4 | 10.8 | 11.1 |
| 16. Other current expenditure | 6.0 | 8.3 | 13.4 | 12.5 | 14.2 | 11.0 | 13.2 | 12.9 | 12.7 | 12.8 | 12.9 | 13.2 | 9.1 | 10.3 | 12.5 | 12.7 | 13.2 | 13.6 |
| 17. Total current expenditure | 147.4 | 171.4 | 227.3 | 237.3 | 250.8 | 263.1 | 272.7 | 274.3 | 276.1 | 278.1 | 280.8 | 280.5 | 280.6 | 286.8 | 297.2 | 310.5 | 323.6 | 331.2 |
| 18. Gross saving | -0.1 | 22.8 | 21.9 | 22.2 | 27.3 | 0.3 | -2.5 | -0.7 | 1.9 | 7.6 | 10.1 | 11.0 | 25.8 | 33.2 | 37.5 | 39.8 | 33.3 | 33.9 |
| 19. Capital transfers received | 1.0 | 1.7 | 2.5 | 2.1 | 2.1 | 2.1 | 2.2 | 1.9 | 1.7 | 2.2 | 1.8 | 2.3 | 2.5 | 2.6 | 2.3 | 2.6 | 2.7 | 2.7 |
| 20. Total revenue | 148.3 | 195.9 | 251.7 | 261.6 | 280.3 | 265.5 | 272.4 | 275.5 | 279.7 | 287.9 | 292.7 | 293.9 | 308.8 | 322.6 | 337.1 | 352.9 | 359.5 | 367.9 |
| 21. Gross fixed capital formation | 12.1 | 16.9 | 22.9 | 23.7 | 25.6 | 27.0 | 26.7 | 26.6 | 24.7 | 24.3 | 23.5 | 24.6 | 24.7 | 25.4 | 25.5 | 27.3 | 28.5 | 29.7 |
| 22. Other capital expenditure | 17.5 | 2.3 | 1.0 | 1.2 | 2.6 | 7.2 | 6.6 | 3.5 | 4.5 | 4.8 | 2.8 | 2.7 | 3.4 | 1.1 | 2.8 | 3.2 | 3.3 | 3.3 |
| 23. Total expenditure | 177.0 | 190.6 | 251.2 | 262.1 | 279.0 | 297.3 | 305.9 | 304.3 | 305.3 | 307.3 | 307.2 | 307.8 | 308.7 | 313.3 | 325.5 | 341.1 | 355.4 | 364.2 |
| 24. Tax burden | 122.8 | 166.4 | 210.6 | 220.1 | 232.5 | 219.5 | 227.1 | 230.6 | 232.3 | 238.3 | 248.7 | 254.9 | 272.0 | 285.6 | 299.8 | 316.3 | 324.3 | 332.5 |
| 25. Net lending (+) or net borrowing (-) | -28.8 | 5.3 | 0.6 | -0.6 | 1.3 | -31.8 | -33.5 | -28.8 | -25.6 | -19.3 | -14.5 | -14.0 | 0.1 | 9.3 | 11.6 | 11.8 | 4.1 | 3.7 |

Table 14B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Netherlands

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 10.4 | 11.1 | 11.8 | 11.5 | 11.3 | 11.1 | 11.0 | 10.8 | 10.6 | 10.9 | 11.3 | 11.1 | 11.5 | 11.5 | 11.7 | 12.2 | 12.1 | 12.1 |
| 2. Current taxes on income and wealth | 11.4 | 10.7 | 10.7 | 11.0 | 10.7 | 10.8 | 11.0 | 10.5 | 10.0 | 9.9 | 10.5 | 11.3 | 11.5 | 12.7 | 12.5 | 12.6 | 12.2 | 12.1 |
| 3. Social contributions | 15.8 | 15.1 | 13.5 | 13.0 | 13.8 | 13.2 | 13.5 | 14.2 | 15.1 | 15.3 | 15.2 | 14.5 | 15.2 | 14.3 | 14.4 | 14.2 | 14.4 | 14.5 |
| 4. Of which actual social contributions | 14.7 | 14.3 | 13.0 | 12.5 | 13.3 | 12.6 | 12.9 | 13.6 | 14.5 | 14.7 | 14.6 | 13.9 | 14.7 | 13.8 | 14.0 | 13.7 | 14.0 | 14.0 |
| 5. Other current revenue, including sales | 7.1 | 6.0 | 6.6 | 6.4 | 7.1 | 7.0 | 6.8 | 6.6 | 7.0 | 7.2 | 6.3 | 5.5 | 5.0 | 4.9 | 4.7 | 4.4 | 4.4 | 4.3 |
| 6. Total current revenue | 44.7 | 43.0 | 42.6 | 41.9 | 43.0 | 42.2 | 42.3 | 42.1 | 42.6 | 43.3 | 43.3 | 42.3 | 43.3 | 43.4 | 43.2 | 43.4 | 43.0 | 43.0 |
| 7. Government consumption expenditure | 22.4 | 20.6 | 23.2 | 23.2 | 23.5 | 26.0 | 26.2 | 25.8 | 26.0 | 25.8 | 25.7 | 25.0 | 24.7 | 24.3 | 24.2 | 24.5 | 24.8 | 24.7 |
| 8. Collective consumption | 9.3 | 8.1 | 7.8 | 7.9 | 8.0 | 8.7 | 8.5 | 8.2 | 8.3 | 8.3 | 8.3 | 8.1 | 8.1 | 7.9 | 7.9 | 7.9 | 7.9 | 7.8 |
| 9. Social transfers in kind | 13.1 | 12.5 | 15.3 | 15.4 | 15.5 | 17.3 | 17.7 | 17.6 | 17.8 | 17.4 | 17.4 | 16.9 | 16.5 | 16.4 | 16.3 | 16.6 | 16.8 | 16.9 |
| 10. Compensation of employees | 9.5 | 8.5 | 8.4 | 8.2 | 8.3 | 9.1 | 9.1 | 8.9 | 8.9 | 8.8 | 8.7 | 8.5 | 8.5 | 8.4 | 8.3 | 8.4 | 8.5 | 8.5 |
| 11. Intermediate consumption | 6.4 | 5.8 | 6.2 | 6.4 | 6.3 | 6.9 | 7.0 | 6.7 | 6.5 | 6.4 | 6.6 | 6.3 | 6.0 | 5.9 | 5.9 | 5.9 | 6.0 | 6.0 |
| 12. Social transfers other than in kind | 14.1 | 10.4 | 9.9 | 9.5 | 9.5 | 10.5 | 10.8 | 11.0 | 11.2 | 11.6 | 11.6 | 11.3 | 11.2 | 10.9 | 10.5 | 10.3 | 10.5 | 10.5 |
| 13. Social transfers in kind via market producers | 7.0 | 6.8 | 9.1 | 9.0 | 9.2 | 10.3 | 10.5 | 10.5 | 10.7 | 10.6 | 10.5 | 10.3 | 10.3 | 10.2 | 10.1 | 10.4 | 10.5 | 10.5 |
| 14. Interest | 5.1 | 3.3 | 2.0 | 2.0 | 2.0 | 2.0 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | 1.3 | 1.2 | 1.0 | 0.9 | 0.8 | 0.7 | 0.6 |
| 15. Subsidies | 0.8 | 1.2 | 1.0 | 1.2 | 1.2 | 1.5 | 1.5 | 1.4 | 1.2 | 1.1 | 1.1 | 1.0 | 1.1 | 1.2 | 1.1 | 1.2 | 1.3 | 1.3 |
| 16. Other current expenditure | 1.8 | 1.8 | 2.3 | 2.0 | 2.2 | 1.8 | 2.1 | 2.0 | 1.9 | 1.9 | 1.9 | 1.9 | 1.3 | 1.4 | 1.6 | 1.6 | 1.6 | 1.6 |
| 17. Total current expenditure | 44.7 | 37.9 | 38.9 | 38.3 | 38.8 | 42.1 | 42.7 | 42.2 | 42.3 | 42.1 | 41.8 | 40.7 | 39.6 | 38.9 | 38.4 | 38.5 | 39.0 | 39.0 |
| 18. Gross saving | 0.0 | 5.1 | 3.7 | 3.6 | 4.2 | 0.0 | -0.4 | -0.1 | 0.3 | 1.2 | 1.5 | 1.6 | 3.6 | 4.5 | 4.8 | 4.9 | 4.0 | 4.0 |
| 19. Capital transfers received | 0.3 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 | 0.3 |
| 20. Total revenue | 45.0 | 43.3 | 43.1 | 42.2 | 43.3 | 42.5 | 42.6 | 42.4 | 42.8 | 43.6 | 43.6 | 42.6 | 43.6 | 43.7 | 43.5 | 43.8 | 43.4 | 43.3 |
| 21. Gross fixed capital formation | 3.7 | 3.7 | 3.9 | 3.8 | 4.0 | 4.3 | 4.2 | 4.1 | 3.8 | 3.7 | 3.5 | 3.6 | 3.5 | 3.4 | 3.3 | 3.4 | 3.4 | 3.5 |
| 22. Other capital expenditure | 5.3 | 0.5 | 0.2 | 0.2 | 0.4 | 1.2 | 1.0 | 0.5 | 0.7 | 0.7 | 0.4 | 0.4 | 0.5 | 0.1 | 0.4 | 0.4 | 0.4 | 0.4 |
| 23. Total expenditure | 53.7 | 42.2 | 43.0 | 42.3 | 43.1 | 47.6 | 47.9 | 46.8 | 46.8 | 46.5 | 45.7 | 44.6 | 43.6 | 42.4 | 42.1 | 42.3 | 42.9 | 42.9 |
| 24. Tax burden | 37.2 | 36.8 | 36.0 | 35.5 | 35.9 | 35.1 | 35.5 | 35.5 | 35.6 | 36.1 | 37.0 | 36.9 | 38.4 | 38.7 | 38.7 | 39.2 | 39.1 | 39.1 |
| 25. Net lending (+) or net borrowing (-) | -8.7 | 1.2 | 0.1 | -0.1 | 0.2 | -5.1 | -5.2 | -4.4 | -3.9 | -2.9 | -2.2 | -2.0 | 0.0 | 1.3 | 1.5 | 1.5 | 0.5 | 0.4 |

Table 14C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Netherlands

(EURO-NLG; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|-------|------|------|-------|-------|------|------|-------|-------|------|------|------|------|-------|-------|
| 1. Taxes on production and imports | 7.2 | 6.0 | 7.0 | 3.1 | 3.2 | -5.5 | 1.7 | -0.5 | -1.8 | 4.1 | 5.4 | 0.9 | 7.0 | 4.3 | 6.0 | 8.6 | 2.1 | 2.7 |
| 2. Current taxes on income and wealth | 8.4 | 6.7 | 6.6 | 8.9 | 1.9 | -2.2 | 3.6 | -2.5 | -4.6 | 0.6 | 7.9 | 9.9 | 4.9 | 14.7 | 3.2 | 5.4 | -1.0 | 2.1 |
| 3. Social contributions | 0.9 | 7.0 | 11.6 | 2.0 | 10.8 | -7.7 | 4.6 | 6.7 | 6.7 | 2.7 | 1.1 | -2.1 | 7.7 | -1.8 | 5.9 | 2.5 | 4.5 | 2.7 |
| 4. Of which actual social contributions | 0.6 | 7.5 | 13.8 | 1.9 | 11.4 | -8.2 | 4.8 | 6.8 | 7.2 | 2.7 | 1.2 | -2.3 | 8.1 | -1.9 | 6.0 | 2.5 | 4.5 | 2.7 |
| 5. Other current revenue, including sales | 2.0 | 9.1 | 12.1 | 2.5 | 16.1 | -4.8 | -1.5 | -0.7 | 6.0 | 4.4 | -10.5 | -11.4 | -5.1 | 0.3 | 0.8 | -0.7 | 1.0 | 0.6 |
| 6. Total current revenue | 4.5 | 6.9 | 9.1 | 4.1 | 7.2 | -5.3 | 2.6 | 1.3 | 1.6 | 2.8 | 1.8 | 0.2 | 5.1 | 4.5 | 4.6 | 4.6 | 1.9 | 2.3 |
| 7. Government consumption expenditure | -0.3 | 7.6 | 10.4 | 6.1 | 5.7 | 6.8 | 3.3 | 0.0 | 1.3 | 0.2 | 1.3 | -0.1 | 1.4 | 2.7 | 4.5 | 5.5 | 3.7 | 2.5 |
| 8. Collective consumption | -0.6 | 6.2 | 2.2 | 6.2 | 6.5 | 5.1 | -0.2 | -1.7 | 1.0 | 2.0 | 1.6 | -0.2 | 3.2 | 1.5 | 4.4 | 4.4 | 3.1 | 1.3 |
| 9. Social transfers in kind | -0.1 | 8.4 | 15.2 | 6.1 | 5.3 | 7.7 | 5.0 | 0.8 | 1.5 | -0.6 | 1.1 | 0.0 | 0.6 | 3.2 | 4.6 | 6.0 | 4.0 | 3.0 |
| 10. Compensation of employees | 0.9 | 5.8 | 2.3 | 3.6 | 5.9 | 5.3 | 2.6 | -0.2 | 0.6 | -0.2 | 0.2 | 0.5 | 2.6 | 2.7 | 3.5 | 6.0 | 3.5 | 2.7 |
| 11. Intermediate consumption | 1.3 | 7.8 | 3.8 | 9.1 | 2.5 | 6.1 | 2.9 | -2.5 | -1.6 | -0.4 | 4.0 | -1.6 | -1.6 | 1.3 | 5.3 | 4.0 | 5.0 | 3.0 |
| 12. Social transfers other than in kind | 0.6 | 1.4 | 3.0 | 1.9 | 4.8 | 6.5 | 5.2 | 3.4 | 2.8 | 4.8 | 1.1 | 0.8 | 1.7 | 0.9 | 0.7 | 3.0 | 4.5 | 2.1 |
| 13. Social transfers in kind via market producers | -2.1 | 9.3 | 24.5 | 5.8 | 6.7 | 8.1 | 3.6 | 1.7 | 2.7 | 0.3 | 0.8 | 0.3 | 2.8 | 3.0 | 4.5 | 6.5 | 4.0 | 2.7 |
| 14. Interest | -2.3 | -8.6 | -1.5 | 3.4 | 8.5 | -3.8 | -10.3 | 2.2 | -6.0 | -6.0 | -4.3 | -8.9 | -9.2 | -9.3 | -6.7 | -9.0 | -10.0 | -10.0 |
| 15. Subsidies | 20.5 | -1.3 | 2.1 | 19.7 | 3.9 | 24.0 | 2.5 | -7.7 | -8.5 | -9.5 | -2.6 | -1.9 | 12.1 | 8.4 | 3.7 | 5.4 | 15.2 | 2.7 |
| 16. Other current expenditure 1) | -0.1 | 0.1 | 0.2 | -0.3 | 0.2 | -0.4 | 0.3 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 | -0.6 | 0.1 | 0.2 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 0.4 | 4.2 | 7.9 | 4.4 | 5.7 | 4.9 | 3.6 | 0.6 | 0.7 | 0.8 | 1.0 | -0.1 | 0.0 | 2.2 | 3.6 | 4.5 | 4.2 | 2.4 |
| 18. Gross saving 1) | 1.7 | 1.0 | 0.5 | -0.2 | 0.6 | -4.2 | -0.4 | 0.3 | 0.4 | 0.9 | 0.3 | 0.1 | 2.0 | 0.9 | 0.3 | 0.1 | -0.9 | 0.0 |
| 19. Capital transfers received | 76.8 | 8.2 | 21.4 | -17.0 | 0.3 | 0.3 | 3.0 | -12.3 | -9.0 | 24.1 | -15.9 | 27.6 | 5.5 | 4.6 | -9.9 | 10.5 | 3.9 | 2.7 |
| 20. Total revenue | 4.9 | 6.9 | 9.2 | 3.9 | 7.2 | -5.3 | 2.6 | 1.1 | 1.5 | 2.9 | 1.7 | 0.4 | 5.1 | 4.5 | 4.5 | 4.7 | 1.9 | 2.3 |
| 21. Gross fixed capital formation | 8.8 | 7.3 | 11.0 | 3.7 | 7.8 | 5.4 | -1.1 | -0.3 | -7.1 | -1.6 | -3.2 | 4.5 | 0.5 | 2.9 | 0.5 | 7.0 | 4.5 | 4.0 |
| 22. Other capital expenditure 1) | -5.1 | 0.1 | -0.1 | 0.0 | 0.2 | 0.8 | -0.1 | -0.5 | 0.2 | 0.0 | -0.3 | 0.0 | 0.1 | -0.3 | 0.2 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | -8.6 | 4.7 | 7.9 | 4.4 | 6.4 | 6.6 | 2.9 | -0.5 | 0.3 | 0.6 | 0.0 | 0.2 | 0.3 | 1.5 | 3.9 | 4.8 | 4.2 | 2.5 |
| 24. Tax burden | 4.8 | 6.7 | 9.2 | 4.5 | 5.7 | -5.6 | 3.4 | 1.6 | 0.7 | 2.6 | 4.4 | 2.5 | 6.7 | 5.0 | 5.0 | 5.5 | 2.5 | 2.5 |
| 25. Net lending (+) or net borrowing (-) | 6.9 | 0.9 | 0.5 | -0.2 | 0.3 | -5.3 | -0.2 | 0.8 | 0.5 | 1.0 | 0.8 | 0.1 | 2.0 | 1.2 | 0.2 | 0.0 | -1.0 | -0.1 |

1) Changes in GDP ratios.

Table 14D**Contributions to the change in the general government gross debt ratio****Netherlands**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 8.7 | 0.5 | -0.1 | 0.1 | -0.2 | 5.1 | 5.2 | 4.4 | 3.9 | 2.9 | 2.2 | 2.0 | 0.0 | -1.3 | -1.5 | -1.5 | -0.5 | -0.4 | |
| 2. Interest payments (% of GDP) | 5.1 | 2.9 | 2.0 | 2.0 | 2.0 | 2.0 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | 1.3 | 1.2 | 1.0 | 0.9 | 0.8 | 0.7 | 0.6 | |
| 3. Implicit interest rate 2) | : | 5.9 | 4.3 | 4.6 | 5.0 | 3.6 | 3.2 | 3.1 | 2.7 | 2.4 | 2.2 | 2.0 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 | 1.3 | |
| 4. Nominal GDP growth rate | 5.2 | 6.6 | 6.1 | 5.9 | 4.5 | -3.5 | 2.3 | 1.7 | 0.4 | 1.1 | 1.7 | 2.7 | 2.7 | 4.2 | 4.9 | 4.2 | 2.8 | 2.5 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 8.7 | 0.5 | -0.1 | 0.1 | -0.2 | 5.1 | 5.2 | 4.4 | 3.9 | 2.9 | 2.2 | 2.0 | 0.0 | -1.3 | -1.5 | -1.5 | -0.5 | -0.4 | |
| 6. Contribution of nominal GDP growth | : | -3.2 | -2.9 | -2.5 | -1.9 | 2.0 | -1.3 | -1.0 | -0.2 | -0.8 | -1.1 | -1.8 | -1.7 | -2.5 | -2.6 | -2.1 | -1.3 | -1.1 | |
| 7. Stock-flow adjustment 3) | : | 0.1 | -1.6 | 0.2 | 13.8 | -5.0 | -1.5 | -1.0 | 0.8 | -0.7 | -0.8 | -3.4 | -1.1 | -1.2 | -0.4 | 0.1 | 0.0 | 0.0 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 3.7 | -2.4 | -2.1 | -1.9 | -2.2 | 3.1 | 3.5 | 2.6 | 2.2 | 1.4 | 0.7 | 0.7 | -1.2 | -2.3 | -2.4 | -2.2 | -1.2 | -1.0 | |
| 9. Snow-ball effect | : | -0.3 | -0.9 | -0.6 | 0.2 | 4.0 | 0.5 | 0.8 | 1.4 | 0.8 | 0.3 | -0.5 | -0.5 | -1.5 | -1.7 | -1.3 | -0.6 | -0.5 | |
| 10. Stock-flow adjustment 3) | : | 0.1 | -1.6 | 0.2 | 13.8 | -5.0 | -1.5 | -1.0 | 0.8 | -0.7 | -0.8 | -3.4 | -1.1 | -1.2 | -0.4 | 0.1 | 0.0 | 0.0 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -2.6 | -4.6 | -2.2 | 11.7 | 2.1 | 2.5 | 2.4 | 4.5 | 1.4 | 0.2 | -3.2 | -2.7 | -5.0 | -4.5 | -3.5 | -1.8 | -1.5 | |
| 12. Level of gross debt (end of year) | 72.6 | 49.4 | 45.2 | 43.0 | 54.7 | 56.8 | 59.2 | 61.7 | 66.2 | 67.7 | 67.8 | 64.6 | 61.9 | 56.9 | 52.4 | 48.9 | 47.1 | 45.6 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 15A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Austria

(Mrd EURO-ATS)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 25.8 | 31.6 | 37.1 | 39.0 | 40.7 | 41.2 | 42.3 | 44.5 | 46.4 | 46.9 | 47.8 | 49.3 | 51.1 | 52.1 | 53.4 | 54.5 | 56.0 | 57.5 |
| 2. Current taxes on income and wealth | 21.3 | 28.3 | 34.2 | 37.6 | 40.6 | 36.2 | 37.5 | 39.6 | 41.7 | 43.5 | 45.8 | 48.9 | 45.9 | 48.1 | 52.2 | 54.4 | 56.1 | 57.7 |
| 3. Social contributions | 28.3 | 33.2 | 39.3 | 40.9 | 42.6 | 43.1 | 43.9 | 45.8 | 47.3 | 49.1 | 50.5 | 52.1 | 54.0 | 56.0 | 58.8 | 61.0 | 62.6 | 64.2 |
| 4. Of which actual social contributions | 26.2 | 30.7 | 37.1 | 38.7 | 40.4 | 40.9 | 41.8 | 43.7 | 45.2 | 47.1 | 48.6 | 50.2 | 52.1 | 54.2 | 57.0 | 59.3 | 60.9 | 62.6 |
| 5. Other current revenue, including sales | 11.8 | 10.4 | 16.8 | 17.6 | 17.6 | 18.5 | 19.0 | 19.5 | 20.2 | 20.4 | 20.8 | 21.6 | 22.0 | 22.3 | 23.4 | 23.9 | 24.6 | 25.3 |
| 6. Total current revenue | 87.3 | 103.5 | 127.5 | 135.1 | 141.5 | 139.0 | 142.7 | 149.3 | 155.5 | 160.0 | 164.9 | 171.9 | 173.0 | 178.6 | 187.8 | 193.8 | 199.4 | 204.6 |
| 7. Government consumption expenditure | 34.6 | 41.1 | 51.6 | 53.2 | 56.6 | 59.6 | 60.6 | 61.7 | 63.3 | 64.5 | 66.0 | 68.0 | 70.3 | 72.2 | 74.5 | 77.0 | 79.5 | 81.8 |
| 8. Collective consumption | 14.5 | 16.2 | 20.5 | 20.5 | 22.0 | 23.6 | 23.9 | 24.0 | 24.4 | 24.6 | 24.9 | 25.5 | 26.0 | 26.6 | 27.4 | 28.1 | 28.8 | 29.4 |
| 9. Social transfers in kind | 20.1 | 24.9 | 31.0 | 32.7 | 34.6 | 36.0 | 36.8 | 37.7 | 38.9 | 39.9 | 41.1 | 42.5 | 44.3 | 45.6 | 47.1 | 48.9 | 50.7 | 52.4 |
| 10. Compensation of employees | 21.3 | 23.8 | 29.0 | 29.8 | 31.3 | 32.5 | 33.0 | 33.4 | 34.2 | 34.6 | 35.4 | 36.8 | 38.0 | 39.1 | 40.3 | 41.7 | 42.9 | 44.1 |
| 11. Intermediate consumption | 10.6 | 11.6 | 17.1 | 17.2 | 18.5 | 19.6 | 19.9 | 20.2 | 20.6 | 21.1 | 21.3 | 21.9 | 22.5 | 23.1 | 24.0 | 24.7 | 25.5 | 26.3 |
| 12. Social transfers other than in kind | 35.1 | 39.9 | 48.1 | 49.4 | 51.6 | 54.8 | 56.8 | 57.4 | 59.5 | 61.7 | 63.6 | 65.1 | 66.8 | 67.4 | 69.0 | 71.1 | 73.9 | 75.8 |
| 13. Social transfers in kind via market producers | 4.9 | 6.5 | 8.9 | 9.6 | 10.2 | 10.6 | 10.8 | 11.3 | 11.8 | 12.3 | 12.9 | 13.4 | 14.1 | 14.5 | 15.1 | 15.7 | 16.4 | 17.1 |
| 14. Interest | 7.1 | 7.6 | 8.4 | 8.9 | 8.7 | 9.1 | 8.6 | 8.6 | 8.6 | 8.4 | 8.1 | 8.0 | 7.4 | 6.8 | 6.3 | 5.9 | 5.6 | 5.2 |
| 15. Subsidies | 4.6 | 4.5 | 4.3 | 4.2 | 4.6 | 4.7 | 4.6 | 4.6 | 4.7 | 4.4 | 4.5 | 4.5 | 4.9 | 5.3 | 5.9 | 6.2 | 6.4 | 6.3 |
| 16. Other current expenditure | 4.9 | 6.1 | 7.8 | 8.1 | 8.4 | 8.5 | 9.1 | 9.4 | 9.8 | 10.4 | 10.8 | 11.7 | 12.0 | 11.4 | 13.0 | 13.1 | 13.3 | 13.4 |
| 17. Total current expenditure | 88.4 | 99.9 | 123.5 | 127.2 | 133.3 | 139.8 | 142.9 | 144.9 | 149.3 | 152.9 | 156.7 | 161.3 | 165.7 | 167.4 | 173.5 | 178.3 | 184.0 | 188.2 |
| 18. Gross saving | -1.2 | 3.5 | 4.0 | 7.9 | 8.2 | -0.8 | -0.2 | 4.4 | 6.2 | 7.0 | 8.3 | 10.6 | 7.3 | 11.1 | 14.2 | 15.5 | 15.4 | 16.4 |
| 19. Capital transfers received | 0.5 | 0.4 | 0.7 | 0.9 | 0.6 | 1.6 | 0.5 | 0.6 | 0.7 | 1.0 | 0.6 | 0.6 | 0.6 | 0.5 | 0.7 | 0.7 | 0.7 | 0.7 |
| 20. Total revenue | 87.7 | 103.9 | 128.1 | 136.0 | 142.1 | 140.6 | 143.2 | 149.9 | 156.2 | 161.0 | 165.6 | 172.6 | 173.6 | 179.1 | 188.4 | 194.5 | 200.1 | 205.3 |
| 21. Gross fixed capital formation | 6.9 | 5.7 | 7.7 | 8.5 | 9.5 | 9.7 | 9.6 | 9.4 | 9.4 | 9.9 | 9.9 | 10.3 | 10.6 | 11.4 | 11.5 | 11.8 | 12.4 | 12.9 |
| 22. Other capital expenditure | 3.2 | 3.4 | 3.7 | 4.2 | 3.7 | 6.5 | 3.9 | 3.5 | 4.6 | 4.5 | 8.2 | 4.4 | 2.7 | 2.9 | 2.7 | 2.7 | 2.7 | 2.7 |
| 23. Total expenditure | 98.6 | 109.0 | 134.9 | 139.8 | 146.5 | 156.0 | 156.4 | 157.8 | 163.2 | 167.3 | 174.7 | 176.0 | 179.1 | 181.8 | 187.6 | 192.8 | 199.1 | 203.8 |
| 24. Tax burden | 73.7 | 91.1 | 109.0 | 115.9 | 122.3 | 118.8 | 122.0 | 128.2 | 133.7 | 138.7 | 142.9 | 149.1 | 149.9 | 155.2 | 163.4 | 168.9 | 173.9 | 178.5 |
| 25. Net lending (+) or net borrowing (-) | -10.8 | -5.1 | -6.8 | -3.8 | -4.4 | -15.4 | -13.1 | -7.9 | -7.0 | -6.3 | -9.1 | -3.5 | -5.5 | -2.8 | 0.8 | 1.7 | 1.0 | 1.6 |

Table 15B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Austria

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 14.6 | 14.8 | 13.9 | 13.7 | 13.9 | 14.3 | 14.3 | 14.3 | 14.6 | 14.5 | 14.3 | 14.3 | 14.3 | 14.1 | 13.8 | 13.7 | 13.6 | 13.6 |
| 2. Current taxes on income and wealth | 12.1 | 13.2 | 12.8 | 13.2 | 13.8 | 12.6 | 12.7 | 12.8 | 13.1 | 13.4 | 13.7 | 14.2 | 12.9 | 13.0 | 13.5 | 13.6 | 13.7 | 13.6 |
| 3. Social contributions | 16.1 | 15.5 | 14.7 | 14.4 | 14.5 | 14.9 | 14.8 | 14.8 | 14.8 | 15.2 | 15.2 | 15.1 | 15.1 | 15.1 | 15.2 | 15.3 | 15.2 | 15.1 |
| 4. Of which actual social contributions | 14.8 | 14.4 | 13.9 | 13.6 | 13.8 | 14.2 | 14.1 | 14.1 | 14.2 | 14.6 | 14.6 | 14.6 | 14.6 | 14.6 | 14.8 | 14.9 | 14.8 | 14.8 |
| 5. Other current revenue, including sales | 6.7 | 4.9 | 6.3 | 6.2 | 6.0 | 6.4 | 6.4 | 6.3 | 6.3 | 6.3 | 6.3 | 6.3 | 6.2 | 6.0 | 6.1 | 6.0 | 6.0 | 6.0 |
| 6. Total current revenue | 49.4 | 48.4 | 47.6 | 47.6 | 48.2 | 48.3 | 48.2 | 48.1 | 48.8 | 49.4 | 49.5 | 49.9 | 48.4 | 48.2 | 48.7 | 48.6 | 48.5 | 48.3 |
| 7. Government consumption expenditure | 19.6 | 19.2 | 19.3 | 18.7 | 19.3 | 20.7 | 20.5 | 19.9 | 19.9 | 19.9 | 19.8 | 19.8 | 19.7 | 19.5 | 19.3 | 19.3 | 19.3 | 19.3 |
| 8. Collective consumption | 8.2 | 7.6 | 7.7 | 7.2 | 7.5 | 8.2 | 8.1 | 7.7 | 7.7 | 7.6 | 7.5 | 7.4 | 7.3 | 7.2 | 7.1 | 7.0 | 7.0 | 6.9 |
| 9. Social transfers in kind | 11.4 | 11.7 | 11.6 | 11.5 | 11.8 | 12.5 | 12.4 | 12.1 | 12.2 | 12.3 | 12.3 | 12.4 | 12.4 | 12.3 | 12.2 | 12.3 | 12.3 | 12.4 |
| 10. Compensation of employees | 12.1 | 11.2 | 10.8 | 10.5 | 10.6 | 11.3 | 11.2 | 10.8 | 10.7 | 10.7 | 10.6 | 10.7 | 10.6 | 10.6 | 10.4 | 10.5 | 10.4 | 10.4 |
| 11. Intermediate consumption | 6.0 | 5.4 | 6.4 | 6.0 | 6.3 | 6.8 | 6.7 | 6.5 | 6.5 | 6.5 | 6.4 | 6.4 | 6.3 | 6.2 | 6.2 | 6.2 | 6.2 | 6.2 |
| 12. Social transfers other than in kind | 19.9 | 18.7 | 18.0 | 17.4 | 17.6 | 19.0 | 19.2 | 18.5 | 18.7 | 19.0 | 19.1 | 18.9 | 18.7 | 18.2 | 17.9 | 17.8 | 18.0 | 17.9 |
| 13. Social transfers in kind via market producers | 2.8 | 3.0 | 3.3 | 3.4 | 3.5 | 3.7 | 3.7 | 3.7 | 3.7 | 3.8 | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 3.9 | 4.0 | 4.0 |
| 14. Interest | 4.0 | 3.6 | 3.1 | 3.1 | 2.9 | 3.1 | 2.9 | 2.8 | 2.7 | 2.6 | 2.4 | 2.3 | 2.1 | 1.8 | 1.6 | 1.5 | 1.4 | 1.2 |
| 15. Subsidies | 2.6 | 2.1 | 1.6 | 1.5 | 1.6 | 1.6 | 1.6 | 1.5 | 1.5 | 1.4 | 1.4 | 1.3 | 1.4 | 1.4 | 1.5 | 1.6 | 1.5 | 1.5 |
| 16. Other current expenditure | 2.8 | 2.9 | 2.9 | 2.8 | 2.9 | 3.0 | 3.1 | 3.0 | 3.1 | 3.2 | 3.2 | 3.4 | 3.4 | 3.1 | 3.4 | 3.3 | 3.2 | 3.2 |
| 17. Total current expenditure | 50.1 | 46.8 | 46.1 | 44.8 | 45.4 | 48.5 | 48.3 | 46.7 | 46.8 | 47.2 | 47.0 | 46.9 | 46.4 | 45.2 | 45.0 | 44.7 | 44.7 | 44.4 |
| 18. Gross saving | -0.7 | 1.7 | 1.5 | 2.8 | 2.8 | -0.3 | -0.1 | 1.4 | 2.0 | 2.2 | 2.5 | 3.1 | 2.0 | 3.0 | 3.7 | 3.9 | 3.8 | 3.9 |
| 19. Capital transfers received | 0.3 | 0.2 | 0.2 | 0.3 | 0.2 | 0.6 | 0.2 | 0.2 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| 20. Total revenue | 49.7 | 48.6 | 47.8 | 47.9 | 48.4 | 48.8 | 48.4 | 48.3 | 49.0 | 49.7 | 49.7 | 50.1 | 48.6 | 48.4 | 48.8 | 48.8 | 48.7 | 48.5 |
| 21. Gross fixed capital formation | 3.9 | 2.7 | 2.9 | 3.0 | 3.2 | 3.4 | 3.2 | 3.0 | 2.9 | 3.0 | 3.0 | 3.0 | 3.0 | 3.1 | 3.0 | 3.0 | 3.0 | 3.0 |
| 22. Other capital expenditure | 1.8 | 1.6 | 1.4 | 1.5 | 1.3 | 2.2 | 1.3 | 1.1 | 1.4 | 1.4 | 2.4 | 1.3 | 0.8 | 0.8 | 0.7 | 0.7 | 0.6 | 0.6 |
| 23. Total expenditure | 55.8 | 51.0 | 50.4 | 49.2 | 49.9 | 54.1 | 52.8 | 50.9 | 51.2 | 51.6 | 52.4 | 51.1 | 50.1 | 49.1 | 48.6 | 48.3 | 48.4 | 48.1 |
| 24. Tax burden | 41.7 | 42.7 | 40.7 | 40.8 | 41.6 | 41.2 | 41.2 | 41.3 | 42.0 | 42.8 | 42.9 | 43.3 | 41.9 | 41.9 | 42.4 | 42.3 | 42.3 | 42.1 |
| 25. Net lending (+) or net borrowing (-) | -6.1 | -2.4 | -2.5 | -1.4 | -1.5 | -5.3 | -4.4 | -2.6 | -2.2 | -2.0 | -2.7 | -1.0 | -1.5 | -0.7 | 0.2 | 0.4 | 0.2 | 0.4 |

Table 15C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Austria

(EURO-ATS; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|------|------|-------|-------|-------|------|------|------|-------|------|------|-------|------|------|------|------|
| 1. Taxes on production and imports | 5.7 | 1.9 | 2.4 | 5.1 | 4.5 | 1.1 | 2.7 | 5.2 | 4.3 | 1.2 | 1.8 | 3.1 | 3.6 | 2.0 | 2.5 | 2.1 | 2.8 | 2.6 |
| 2. Current taxes on income and wealth | 11.7 | 3.8 | 4.9 | 9.8 | 8.0 | -10.7 | 3.5 | 5.5 | 5.4 | 4.4 | 5.1 | 6.8 | -6.1 | 4.8 | 8.5 | 4.1 | 3.3 | 2.7 |
| 3. Social contributions | 4.1 | 2.4 | 3.9 | 4.1 | 4.2 | 1.1 | 1.9 | 4.3 | 3.3 | 3.9 | 2.9 | 3.1 | 3.6 | 3.8 | 4.8 | 3.8 | 2.7 | 2.5 |
| 4. Of which actual social contributions | 3.8 | 2.7 | 4.3 | 4.3 | 4.5 | 1.2 | 2.0 | 4.6 | 3.5 | 4.2 | 3.1 | 3.2 | 3.9 | 4.0 | 5.1 | 4.0 | 2.8 | 2.7 |
| 5. Other current revenue, including sales | 4.9 | 7.4 | 3.2 | 4.6 | -0.4 | 5.5 | 2.7 | 2.4 | 3.6 | 0.9 | 2.4 | 3.8 | 1.6 | 1.4 | 4.7 | 2.5 | 2.8 | 2.7 |
| 6. Total current revenue | 6.5 | 3.1 | 3.6 | 6.0 | 4.7 | -1.8 | 2.7 | 4.6 | 4.2 | 2.9 | 3.1 | 4.2 | 0.6 | 3.2 | 5.1 | 3.2 | 2.9 | 2.6 |
| 7. Government consumption expenditure | 3.2 | 1.5 | 4.9 | 3.2 | 6.4 | 5.2 | 1.8 | 1.8 | 2.6 | 1.9 | 2.3 | 3.1 | 3.3 | 2.7 | 3.2 | 3.3 | 3.2 | 3.0 |
| 8. Collective consumption | 3.1 | 0.2 | 3.4 | 0.0 | 7.1 | 7.4 | 1.0 | 0.7 | 1.7 | 0.7 | 1.2 | 2.4 | 2.1 | 2.2 | 3.0 | 2.5 | 2.4 | 2.2 |
| 9. Social transfers in kind | 3.3 | 2.4 | 5.9 | 5.3 | 5.9 | 3.8 | 2.3 | 2.4 | 3.1 | 2.7 | 2.9 | 3.6 | 4.0 | 3.0 | 3.4 | 3.8 | 3.6 | 3.4 |
| 10. Compensation of employees | 2.1 | 1.7 | 3.8 | 2.9 | 4.8 | 4.0 | 1.6 | 1.1 | 2.4 | 1.2 | 2.1 | 4.0 | 3.3 | 2.8 | 3.1 | 3.6 | 2.9 | 2.6 |
| 11. Intermediate consumption | 5.9 | -0.2 | 5.4 | 0.4 | 7.7 | 5.8 | 1.9 | 1.6 | 1.9 | 2.2 | 0.9 | 2.9 | 3.0 | 2.3 | 3.9 | 2.9 | 3.4 | 3.2 |
| 12. Social transfers other than in kind | 2.9 | 3.8 | 3.4 | 2.7 | 4.6 | 6.2 | 3.5 | 1.1 | 3.6 | 3.7 | 3.2 | 2.3 | 2.5 | 1.0 | 2.3 | 3.0 | 4.0 | 2.6 |
| 13. Social transfers in kind via market producers | 1.5 | 3.9 | 7.5 | 8.0 | 6.5 | 3.8 | 2.5 | 4.4 | 4.0 | 4.8 | 4.8 | 3.5 | 5.1 | 3.0 | 4.0 | 4.1 | 4.6 | 4.2 |
| 14. Interest | 1.4 | 8.6 | 2.6 | 6.0 | -2.8 | 4.6 | -5.4 | 0.9 | 0.1 | -2.5 | -3.7 | -1.1 | -7.3 | -8.9 | -7.8 | -5.3 | -5.8 | -6.0 |
| 15. Subsidies | -8.0 | -1.5 | 4.2 | -0.9 | 9.3 | 1.7 | -1.8 | -1.2 | 3.1 | -7.0 | 3.3 | -0.6 | 9.7 | 6.5 | 12.6 | 4.8 | 2.7 | -1.3 |
| 16. Other current expenditure 1) | 0.4 | 0.0 | -0.2 | -0.1 | 0.0 | 0.1 | 0.1 | -0.1 | 0.1 | 0.1 | 0.0 | 0.1 | 0.0 | -0.3 | 0.3 | -0.1 | -0.1 | -0.1 |
| 17. Total current expenditure | 3.2 | 2.9 | 3.6 | 3.0 | 4.8 | 4.9 | 2.2 | 1.5 | 3.0 | 2.5 | 2.4 | 3.0 | 2.7 | 1.0 | 3.6 | 2.8 | 3.2 | 2.3 |
| 18. Gross saving 1) | 1.6 | 0.1 | 0.0 | 1.3 | 0.0 | -3.1 | 0.2 | 1.5 | 0.6 | 0.2 | 0.3 | 0.6 | -1.0 | 1.0 | 0.7 | 0.2 | -0.1 | 0.1 |
| 19. Capital transfers received | -25.2 | -17.4 | 13.6 | 38.6 | -30.0 | 151.5 | -67.6 | 19.9 | 10.5 | 44.5 | -36.6 | -3.4 | -7.2 | -11.1 | 29.0 | 3.4 | 3.1 | 3.1 |
| 20. Total revenue | 6.4 | 3.0 | 3.7 | 6.1 | 4.5 | -1.1 | 1.8 | 4.7 | 4.2 | 3.0 | 2.9 | 4.2 | 0.6 | 3.2 | 5.2 | 3.2 | 2.9 | 2.6 |
| 21. Gross fixed capital formation | -2.5 | -2.0 | 3.4 | 9.9 | 12.6 | 2.0 | -1.0 | -2.3 | -0.3 | 5.3 | 0.0 | 4.2 | 3.7 | 7.6 | 0.3 | 2.8 | 5.4 | 3.9 |
| 22. Other capital expenditure 1) | 0.1 | 0.0 | 0.1 | 0.1 | -0.2 | 1.0 | -0.9 | -0.2 | 0.3 | 0.0 | 1.1 | -1.2 | -0.5 | 0.0 | -0.1 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | 3.0 | 2.7 | 3.8 | 3.6 | 4.8 | 6.5 | 0.3 | 1.0 | 3.4 | 2.5 | 4.4 | 0.8 | 1.7 | 1.6 | 3.2 | 2.7 | 3.3 | 2.4 |
| 24. Tax burden | 6.8 | 2.8 | 3.8 | 6.3 | 5.6 | -2.9 | 2.7 | 5.1 | 4.3 | 3.7 | 3.0 | 4.3 | 0.5 | 3.5 | 5.3 | 3.4 | 2.9 | 2.7 |
| 25. Net lending (+) or net borrowing (-) | 1.6 | 0.2 | 0.0 | 1.2 | -0.1 | -3.8 | 0.9 | 1.9 | 0.4 | 0.2 | -0.8 | 1.7 | -0.5 | 0.8 | 0.9 | 0.2 | -0.2 | 0.1 |

1) Changes in GDP ratios.

Table 15D**Contributions to the change in the general government gross debt ratio****Austria**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 6.1 | 0.7 | 2.5 | 1.4 | 1.5 | 5.3 | 4.4 | 2.6 | 2.2 | 2.0 | 2.7 | 1.0 | 1.5 | 0.7 | -0.2 | -0.4 | -0.2 | -0.4 | |
| 2. Interest payments (% of GDP) | 4.0 | 3.6 | 3.1 | 3.1 | 2.9 | 3.1 | 2.9 | 2.8 | 2.7 | 2.6 | 2.4 | 2.3 | 2.1 | 1.8 | 1.6 | 1.5 | 1.4 | 1.2 | |
| 3. Implicit interest rate 2) | : | 5.6 | 4.8 | 4.9 | 4.7 | 4.5 | 3.7 | 3.5 | 3.4 | 3.2 | 3.1 | 2.9 | 2.5 | 2.3 | 2.2 | 2.1 | 2.0 | 1.9 | |
| 4. Nominal GDP growth rate | 4.5 | 3.2 | 5.4 | 6.0 | 3.4 | -1.9 | 2.7 | 4.8 | 2.7 | 1.6 | 2.9 | 3.3 | 3.8 | 3.6 | 4.2 | 3.4 | 3.1 | 3.1 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 6.1 | 0.7 | 2.5 | 1.4 | 1.5 | 5.3 | 4.4 | 2.6 | 2.2 | 2.0 | 2.7 | 1.0 | 1.5 | 0.7 | -0.2 | -0.4 | -0.2 | -0.4 | |
| 6. Contribution of nominal GDP growth | : | -2.1 | -3.5 | -3.8 | -2.2 | 1.4 | -2.1 | -3.8 | -2.2 | -1.3 | -2.3 | -2.7 | -3.1 | -2.9 | -3.1 | -2.5 | -2.1 | -2.0 | |
| 7. Stock-flow adjustment 3) | : | 2.0 | -0.3 | 0.2 | 4.3 | 4.5 | 0.5 | 1.0 | -0.5 | -1.3 | 2.3 | 2.6 | -0.4 | -2.5 | -1.0 | -1.1 | -0.4 | -0.3 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 2.1 | -2.9 | -0.6 | -1.8 | -1.5 | 2.2 | 1.5 | -0.2 | -0.5 | -0.7 | 0.3 | -1.3 | -0.5 | -1.1 | -1.8 | -1.9 | -1.6 | -1.6 | |
| 9. Snow-ball effect | : | 1.5 | -0.4 | -0.7 | 0.8 | 4.5 | 0.8 | -1.0 | 0.5 | 1.3 | 0.2 | -0.4 | -1.0 | -1.1 | -1.5 | -1.0 | -0.7 | -0.8 | |
| 10. Stock-flow adjustment 3) | : | 2.0 | -0.3 | 0.2 | 4.3 | 4.5 | 0.5 | 1.0 | -0.5 | -1.3 | 2.3 | 2.6 | -0.4 | -2.5 | -1.0 | -1.1 | -0.4 | -0.3 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 0.6 | -1.3 | -2.3 | 3.7 | 11.2 | 2.8 | -0.3 | -0.5 | -0.7 | 2.8 | 0.8 | -2.0 | -4.6 | -4.3 | -4.0 | -2.7 | -2.7 | |
| 12. Level of gross debt (end of year) | 68.3 | 66.7 | 67.3 | 65.0 | 68.7 | 79.9 | 82.7 | 82.4 | 81.9 | 81.3 | 84.0 | 84.9 | 82.9 | 78.3 | 74.0 | 69.9 | 67.2 | 64.6 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 16A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Portugal

(Mrd EURO-PTE)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|--------|--------|--------|--------|-------|--------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 11.71 | 17.23 | 24.69 | 25.32 | 25.03 | 21.96 | 23.72 | 24.32 | 23.26 | 23.37 | 24.63 | 26.17 | 27.47 | 29.15 | 30.96 | 32.06 | 33.19 | 34.34 |
| 2. Current taxes on income and wealth | 7.17 | 12.00 | 13.87 | 16.06 | 16.63 | 15.14 | 15.10 | 16.59 | 15.00 | 19.26 | 18.80 | 19.27 | 18.80 | 19.41 | 20.68 | 21.06 | 21.84 | 22.62 |
| 3. Social contributions | 8.81 | 13.46 | 19.23 | 19.90 | 20.72 | 21.20 | 21.37 | 21.20 | 19.14 | 20.45 | 20.46 | 20.78 | 21.61 | 22.69 | 23.84 | 25.04 | 25.96 | 26.81 |
| 4. Of which actual social contributions | 6.83 | 10.17 | 13.49 | 14.30 | 15.00 | 15.01 | 15.46 | 15.67 | 14.62 | 15.14 | 15.58 | 16.18 | 16.91 | 17.96 | 19.13 | 20.13 | 20.89 | 21.57 |
| 5. Other current revenue, including sales | 4.53 | 6.74 | 9.20 | 10.40 | 10.96 | 11.35 | 10.66 | 10.89 | 11.80 | 11.86 | 11.69 | 11.10 | 11.09 | 11.13 | 11.39 | 11.88 | 12.19 | 12.58 |
| 6. Total current revenue | 32.22 | 49.43 | 66.99 | 71.67 | 73.35 | 69.65 | 70.84 | 73.01 | 69.20 | 74.93 | 75.58 | 77.33 | 78.97 | 82.39 | 86.87 | 90.04 | 93.18 | 96.36 |
| 7. Government consumption expenditure | 15.55 | 24.23 | 33.79 | 34.41 | 35.41 | 37.37 | 36.99 | 34.70 | 30.86 | 32.13 | 31.84 | 32.08 | 32.80 | 33.67 | 34.58 | 36.32 | 37.92 | 39.50 |
| 8. Collective consumption | 6.81 | 10.09 | 14.43 | 15.19 | 15.63 | 16.48 | 16.52 | 16.15 | 14.21 | 15.04 | 15.09 | 14.92 | 15.15 | 15.41 | 15.49 | 15.79 | 16.57 | 17.45 |
| 9. Social transfers in kind | 8.74 | 14.14 | 19.36 | 19.22 | 19.78 | 20.89 | 20.47 | 18.55 | 16.65 | 17.10 | 16.74 | 17.16 | 17.65 | 18.26 | 19.09 | 20.54 | 21.35 | 22.05 |
| 10. Compensation of employees | 11.09 | 17.63 | 22.90 | 22.98 | 23.46 | 24.57 | 24.58 | 22.58 | 19.65 | 21.28 | 20.48 | 20.32 | 20.90 | 21.39 | 21.84 | 22.75 | 23.55 | 24.32 |
| 11. Intermediate consumption | 3.79 | 5.98 | 8.42 | 9.48 | 9.90 | 10.81 | 10.54 | 10.57 | 9.62 | 9.54 | 9.80 | 10.00 | 10.35 | 10.57 | 11.07 | 11.38 | 11.75 | 12.15 |
| 12. Social transfers other than in kind | 9.62 | 14.47 | 23.70 | 24.99 | 26.37 | 29.03 | 29.88 | 30.25 | 29.97 | 31.79 | 31.11 | 31.64 | 32.06 | 32.47 | 33.47 | 34.83 | 36.00 | 37.06 |
| 13. Social transfers in kind via market producers | 1.36 | 2.28 | 3.57 | 3.59 | 3.84 | 4.17 | 3.97 | 3.48 | 3.43 | 3.34 | 3.35 | 3.40 | 3.42 | 3.54 | 3.63 | 3.90 | 4.06 | 4.19 |
| 14. Interest | 4.93 | 3.86 | 4.63 | 5.21 | 5.59 | 5.24 | 5.28 | 7.61 | 8.20 | 8.24 | 8.44 | 8.24 | 7.74 | 7.40 | 6.90 | 6.55 | 6.41 | 6.23 |
| 15. Subsidies | 0.89 | 1.52 | 1.44 | 1.34 | 1.15 | 1.26 | 1.30 | 1.16 | 1.02 | 0.98 | 1.18 | 1.04 | 0.93 | 0.82 | 0.75 | 0.79 | 0.79 | 0.78 |
| 16. Other current expenditure | 1.64 | 2.48 | 3.90 | 4.03 | 3.99 | 4.50 | 4.75 | 4.76 | 4.31 | 4.52 | 4.58 | 4.37 | 4.47 | 4.18 | 4.65 | 4.90 | 5.27 | 5.45 |
| 17. Total current expenditure | 33.32 | 48.22 | 68.55 | 71.61 | 74.31 | 79.57 | 80.29 | 80.41 | 76.20 | 79.68 | 78.93 | 79.00 | 79.86 | 80.37 | 82.30 | 85.09 | 87.82 | 90.18 |
| 18. Gross saving | -1.10 | 1.21 | -1.56 | 0.07 | -0.96 | -9.92 | -9.45 | -7.40 | -7.00 | -4.75 | -3.36 | -1.67 | -0.89 | 2.02 | 4.57 | 4.95 | 5.36 | 6.18 |
| 19. Capital transfers received | 1.12 | 1.22 | 1.29 | 1.35 | 1.23 | 1.13 | 1.90 | 1.59 | 2.68 | 1.48 | 1.22 | 1.39 | 1.04 | 0.72 | 0.83 | 1.20 | 1.23 | 2.05 |
| 20. Total revenue | 33.34 | 50.65 | 68.28 | 73.03 | 74.58 | 70.78 | 72.74 | 74.59 | 71.88 | 76.41 | 76.80 | 78.71 | 80.01 | 83.11 | 87.70 | 91.24 | 94.41 | 98.41 |
| 21. Gross fixed capital formation | 3.92 | 5.92 | 5.58 | 5.64 | 6.65 | 7.21 | 9.48 | 6.14 | 4.16 | 3.70 | 3.45 | 4.05 | 2.88 | 3.50 | 3.79 | 4.11 | 4.70 | 5.22 |
| 22. Other capital expenditure | 0.70 | 0.64 | 1.09 | 0.86 | 0.25 | 1.32 | 3.45 | 1.54 | 1.92 | 1.73 | 7.15 | 3.67 | 0.80 | 5.04 | 2.51 | 2.27 | 1.92 | 1.70 |
| 23. Total expenditure | 37.95 | 54.78 | 75.23 | 78.11 | 81.21 | 88.10 | 93.22 | 88.09 | 82.28 | 85.11 | 89.53 | 86.71 | 83.53 | 88.90 | 88.61 | 91.47 | 94.44 | 97.10 |
| 24. Tax burden | 25.98 | 39.71 | 52.23 | 55.89 | 56.84 | 52.27 | 54.54 | 56.75 | 53.29 | 57.91 | 59.15 | 61.79 | 63.50 | 66.84 | 71.12 | 73.62 | 76.29 | 78.91 |
| 25. Net lending (+) or net borrowing (-) | -4.61 | -4.13 | -6.95 | -5.09 | -6.63 | -17.32 | -20.47 | -13.49 | -10.40 | -8.70 | -12.73 | -8.00 | -3.53 | -5.80 | -0.91 | -0.24 | -0.04 | 1.31 |

Table 16B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Portugal

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 13.2 | 13.4 | 14.8 | 14.4 | 14.0 | 12.5 | 13.2 | 13.8 | 13.8 | 13.7 | 14.2 | 14.6 | 14.7 | 14.9 | 15.2 | 15.2 | 15.2 | 15.3 |
| 2. Current taxes on income and wealth | 8.1 | 9.3 | 8.3 | 9.2 | 9.3 | 8.6 | 8.4 | 9.4 | 8.9 | 11.3 | 10.9 | 10.7 | 10.1 | 9.9 | 10.1 | 10.0 | 10.0 | 10.1 |
| 3. Social contributions | 9.9 | 10.5 | 11.6 | 11.3 | 11.6 | 12.1 | 11.9 | 12.0 | 11.4 | 12.0 | 11.8 | 11.6 | 11.6 | 11.6 | 11.7 | 11.9 | 11.9 | 11.9 |
| 4. Of which actual social contributions | 7.7 | 7.9 | 8.1 | 8.2 | 8.4 | 8.6 | 8.6 | 8.9 | 8.7 | 8.9 | 9.0 | 9.0 | 9.1 | 9.2 | 9.4 | 9.5 | 9.6 | 9.6 |
| 5. Other current revenue, including sales | 5.1 | 5.3 | 5.5 | 5.9 | 6.1 | 6.5 | 5.9 | 6.2 | 7.0 | 7.0 | 6.8 | 6.2 | 5.9 | 5.7 | 5.6 | 5.6 | 5.6 | 5.6 |
| 6. Total current revenue | 36.2 | 38.5 | 40.3 | 40.8 | 41.0 | 39.7 | 39.4 | 41.5 | 41.1 | 44.0 | 43.7 | 43.0 | 42.3 | 42.0 | 42.6 | 42.7 | 42.8 | 42.8 |
| 7. Government consumption expenditure | 17.5 | 18.9 | 20.3 | 19.6 | 19.8 | 21.3 | 20.6 | 19.7 | 18.3 | 18.8 | 18.4 | 17.9 | 17.6 | 17.2 | 17.0 | 17.2 | 17.4 | 17.5 |
| 8. Collective consumption | 7.6 | 7.9 | 8.7 | 8.7 | 8.7 | 9.4 | 9.2 | 9.2 | 8.4 | 8.8 | 8.7 | 8.3 | 8.1 | 7.9 | 7.6 | 7.5 | 7.6 | 7.8 |
| 9. Social transfers in kind | 9.8 | 11.0 | 11.6 | 11.0 | 11.0 | 11.9 | 11.4 | 10.5 | 9.9 | 10.0 | 9.7 | 9.5 | 9.5 | 9.3 | 9.4 | 9.7 | 9.8 | 9.8 |
| 10. Compensation of employees | 12.5 | 13.7 | 13.8 | 13.1 | 13.1 | 14.0 | 13.7 | 12.8 | 11.7 | 12.5 | 11.8 | 11.3 | 11.2 | 10.9 | 10.7 | 10.8 | 10.8 | 10.8 |
| 11. Intermediate consumption | 4.3 | 4.7 | 5.1 | 5.4 | 5.5 | 6.2 | 5.9 | 6.0 | 5.7 | 5.6 | 5.7 | 5.6 | 5.5 | 5.4 | 5.4 | 5.4 | 5.4 | 5.4 |
| 12. Social transfers other than in kind | 10.8 | 11.3 | 14.3 | 14.2 | 14.7 | 16.5 | 16.6 | 17.2 | 17.8 | 18.6 | 18.0 | 17.6 | 17.2 | 16.6 | 16.4 | 16.5 | 16.5 | 16.5 |
| 13. Social transfers in kind via market producers | 1.5 | 1.8 | 2.1 | 2.0 | 2.1 | 2.4 | 2.2 | 2.0 | 2.0 | 2.0 | 1.9 | 1.9 | 1.8 | 1.8 | 1.8 | 1.9 | 1.9 | 1.9 |
| 14. Interest | 5.5 | 3.0 | 2.8 | 3.0 | 3.1 | 3.0 | 2.9 | 4.3 | 4.9 | 4.8 | 4.9 | 4.6 | 4.1 | 3.8 | 3.4 | 3.1 | 2.9 | 2.8 |
| 15. Subsidies | 1.0 | 1.2 | 0.9 | 0.8 | 0.6 | 0.7 | 0.7 | 0.7 | 0.6 | 0.6 | 0.7 | 0.6 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 |
| 16. Other current expenditure | 1.8 | 1.9 | 2.3 | 2.3 | 2.2 | 2.6 | 2.6 | 2.7 | 2.6 | 2.6 | 2.6 | 2.4 | 2.4 | 2.1 | 2.3 | 2.3 | 2.4 | 2.4 |
| 17. Total current expenditure | 37.4 | 37.6 | 41.2 | 40.8 | 41.5 | 45.4 | 44.7 | 45.7 | 45.3 | 46.7 | 45.6 | 44.0 | 42.8 | 41.0 | 40.4 | 40.4 | 40.3 | 40.1 |
| 18. Gross saving | -1.2 | 0.9 | -0.9 | 0.0 | -0.5 | -5.7 | -5.3 | -4.2 | -4.2 | -2.8 | -1.9 | -0.9 | -0.5 | 1.0 | 2.2 | 2.3 | 2.5 | 2.7 |
| 19. Capital transfers received | 1.3 | 0.9 | 0.8 | 0.8 | 0.7 | 0.6 | 1.1 | 0.9 | 1.6 | 0.9 | 0.7 | 0.8 | 0.6 | 0.4 | 0.4 | 0.6 | 0.6 | 0.9 |
| 20. Total revenue | 37.4 | 39.4 | 41.1 | 41.6 | 41.6 | 40.4 | 40.5 | 42.4 | 42.7 | 44.8 | 44.4 | 43.8 | 42.9 | 42.4 | 43.0 | 43.3 | 43.4 | 43.7 |
| 21. Gross fixed capital formation | 4.4 | 4.6 | 3.4 | 3.2 | 3.7 | 4.1 | 5.3 | 3.5 | 2.5 | 2.2 | 2.0 | 2.3 | 1.5 | 1.8 | 1.9 | 2.0 | 2.2 | 2.3 |
| 22. Other capital expenditure | 0.8 | 0.5 | 0.7 | 0.5 | 0.1 | 0.8 | 1.9 | 0.9 | 1.1 | 1.0 | 4.1 | 2.0 | 0.4 | 2.6 | 1.2 | 1.1 | 0.9 | 0.8 |
| 23. Total expenditure | 42.6 | 42.7 | 45.2 | 44.5 | 45.3 | 50.2 | 51.9 | 50.0 | 48.9 | 49.9 | 51.7 | 48.2 | 44.8 | 45.4 | 43.5 | 43.4 | 43.4 | 43.1 |
| 24. Tax burden | 29.2 | 30.9 | 31.4 | 31.8 | 31.7 | 29.8 | 30.4 | 32.2 | 31.7 | 34.0 | 34.2 | 34.4 | 34.1 | 34.1 | 34.9 | 34.9 | 35.0 | 35.1 |
| 25. Net lending (+) or net borrowing (-) | -5.2 | -3.2 | -4.2 | -2.9 | -3.7 | -9.9 | -11.4 | -7.7 | -6.2 | -5.1 | -7.4 | -4.4 | -1.9 | -3.0 | -0.4 | -0.1 | 0.0 | 0.6 |

Table 16C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Portugal

(EURO-PTE; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|-------|------|-------|-------|------|-------|-------|-------|-------|-------|-------|-------|------|------|------|------|
| 1. Taxes on production and imports | 8.0 | 3.5 | 6.9 | 2.5 | -1.1 | -12.3 | 8.0 | 2.5 | -4.4 | 0.5 | 5.4 | 6.3 | 5.0 | 6.1 | 6.2 | 3.6 | 3.5 | 3.5 |
| 2. Current taxes on income and wealth | 14.3 | 12.7 | 9.0 | 15.8 | 3.6 | -9.0 | -0.3 | 9.9 | -9.6 | 28.4 | -2.4 | 2.5 | -2.5 | 3.3 | 6.5 | 1.8 | 3.7 | 3.6 |
| 3. Social contributions | 5.3 | 11.1 | 4.3 | 3.5 | 4.2 | 2.3 | 0.8 | -0.8 | -9.7 | 6.8 | 0.0 | 1.6 | 4.0 | 5.0 | 5.0 | 5.0 | 3.7 | 3.3 |
| 4. Of which actual social contributions | 4.2 | 9.4 | 3.5 | 6.1 | 4.8 | 0.1 | 3.0 | 1.4 | -6.7 | 3.5 | 2.9 | 3.9 | 4.5 | 6.2 | 6.5 | 5.2 | 3.7 | 3.3 |
| 5. Other current revenue, including sales | 8.6 | 3.0 | 11.6 | 13.0 | 5.4 | 3.5 | -6.1 | 2.2 | 8.3 | 0.5 | -1.4 | -5.1 | 0.0 | 0.3 | 2.4 | 4.3 | 2.6 | 3.2 |
| 6. Total current revenue | 8.8 | 7.6 | 7.2 | 7.0 | 2.3 | -5.0 | 1.7 | 3.1 | -5.2 | 8.3 | 0.9 | 2.3 | 2.1 | 4.3 | 5.4 | 3.7 | 3.5 | 3.4 |
| 7. Government consumption expenditure | 7.3 | 12.4 | 1.5 | 1.8 | 2.9 | 5.6 | -1.0 | -6.2 | -11.1 | 4.1 | -0.9 | 0.8 | 2.2 | 2.7 | 2.7 | 5.0 | 4.4 | 4.2 |
| 8. Collective consumption | 4.5 | 14.8 | 3.3 | 5.3 | 2.9 | 5.4 | 0.2 | -2.2 | -12.0 | 5.8 | 0.4 | -1.2 | 1.5 | 1.7 | 0.5 | 1.9 | 4.9 | 5.3 |
| 9. Social transfers in kind | 9.5 | 10.7 | 0.3 | -0.7 | 2.9 | 5.6 | -2.0 | -9.4 | -10.2 | 2.7 | -2.0 | 2.5 | 2.9 | 3.5 | 4.5 | 7.6 | 4.0 | 3.3 |
| 10. Compensation of employees | 7.6 | 10.9 | -0.6 | 0.3 | 2.1 | 4.8 | 0.0 | -8.1 | -13.0 | 8.3 | -3.8 | -0.8 | 2.9 | 2.3 | 2.1 | 4.2 | 3.5 | 3.3 |
| 11. Intermediate consumption | 8.3 | 14.0 | 4.5 | 12.6 | 4.5 | 9.2 | -2.5 | 0.3 | -9.0 | -0.9 | 2.7 | 2.1 | 3.4 | 2.2 | 4.7 | 2.8 | 3.3 | 3.4 |
| 12. Social transfers other than in kind | 7.6 | 11.2 | 5.5 | 5.4 | 5.5 | 10.1 | 2.9 | 1.2 | -0.9 | 6.1 | -2.2 | 1.7 | 1.3 | 1.3 | 3.1 | 4.0 | 3.4 | 3.0 |
| 13. Social transfers in kind via market producers | 15.0 | 6.5 | 1.3 | 0.5 | 7.0 | 8.4 | -4.8 | -12.2 | -1.6 | -2.5 | 0.3 | 1.4 | 0.8 | 3.5 | 2.3 | 7.6 | 4.0 | 3.3 |
| 14. Interest | -7.6 | 9.7 | 13.6 | 12.5 | 7.3 | -6.2 | 0.8 | 44.0 | 7.8 | 0.4 | 2.5 | -2.4 | -6.1 | -4.4 | -6.8 | -5.1 | -2.0 | -2.8 |
| 15. Subsidies | 26.2 | -6.0 | -0.2 | -6.9 | -13.7 | 9.0 | 2.9 | -10.1 | -12.5 | -4.2 | 21.0 | -12.1 | -10.7 | -11.1 | -8.8 | 5.1 | -0.2 | -1.4 |
| 16. Other current expenditure 1) | 0.0 | 0.0 | 0.1 | 0.0 | -0.1 | 0.3 | 0.1 | 0.1 | -0.1 | 0.1 | 0.0 | -0.2 | 0.0 | -0.3 | 0.1 | 0.0 | 0.1 | 0.0 |
| 17. Total current expenditure | 6.1 | 10.1 | 3.6 | 4.5 | 3.8 | 7.1 | 0.9 | 0.2 | -5.2 | 4.6 | -0.9 | 0.1 | 1.1 | 0.6 | 2.4 | 3.4 | 3.2 | 2.7 |
| 18. Gross saving 1) | 0.9 | -0.9 | 1.4 | 1.0 | -0.6 | -5.1 | 0.4 | 1.1 | 0.0 | 1.4 | 0.8 | 1.0 | 0.5 | 1.5 | 1.2 | 0.1 | 0.1 | 0.3 |
| 19. Capital transfers received | 7.3 | -9.0 | -33.3 | 5.1 | -8.6 | -8.5 | 68.6 | -16.6 | 68.8 | -44.9 | -17.0 | 13.2 | -25.2 | -30.8 | 15.4 | 44.7 | 2.6 | 66.9 |
| 20. Total revenue | 8.7 | 7.1 | 6.0 | 7.0 | 2.1 | -5.1 | 2.8 | 2.5 | -3.6 | 6.3 | 0.5 | 2.5 | 1.6 | 3.9 | 5.5 | 4.0 | 3.5 | 4.2 |
| 21. Gross fixed capital formation | 17.0 | 0.2 | -13.7 | 1.2 | 17.8 | 8.3 | 31.5 | -35.2 | -32.3 | -11.0 | -6.9 | 17.4 | -28.9 | 21.6 | 8.5 | 8.4 | 14.3 | 11.0 |
| 22. Other capital expenditure 1) | 0.0 | -0.5 | -0.3 | -0.2 | -0.4 | 0.6 | 1.2 | -1.0 | 0.3 | -0.1 | 3.1 | -2.1 | -1.6 | 2.1 | -1.3 | -0.2 | -0.2 | -0.1 |
| 23. Total expenditure | 7.3 | 7.6 | 1.5 | 3.8 | 4.0 | 8.5 | 5.8 | -5.5 | -6.6 | 3.4 | 5.2 | -3.2 | -3.7 | 6.4 | -0.3 | 3.2 | 3.2 | 2.8 |
| 24. Tax burden | 8.4 | 7.7 | 6.5 | 7.0 | 1.7 | -8.1 | 4.3 | 4.1 | -6.1 | 8.7 | 2.1 | 4.5 | 2.8 | 5.3 | 6.4 | 3.5 | 3.6 | 3.4 |
| 25. Net lending (+) or net borrowing (-) | 0.4 | -0.2 | 1.9 | 1.3 | -0.8 | -6.2 | -1.5 | 3.7 | 1.5 | 1.1 | -2.3 | 2.9 | 2.6 | -1.1 | 2.5 | 0.3 | 0.1 | 0.6 |

1) Changes in GDP ratios.

Table 16D**Contributions to the change in the general government gross debt ratio****Portugal**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--|
| 1. Net borrowing (% of GDP) 1) | 5.2 | 4.8 | 4.2 | 2.9 | 3.7 | 9.9 | 11.4 | 7.7 | 6.2 | 5.1 | 7.4 | 4.4 | 1.9 | 3.0 | 0.4 | 0.1 | 0.0 | -0.6 | |
| 2. Interest payments (% of GDP) | 5.5 | 3.0 | 2.8 | 3.0 | 3.1 | 3.0 | 2.9 | 4.3 | 4.9 | 4.8 | 4.9 | 4.6 | 4.1 | 3.8 | 3.4 | 3.1 | 2.9 | 2.8 | |
| 3. Implicit interest rate 2) | : | 5.8 | 4.0 | 4.3 | 4.4 | 3.9 | 3.4 | 4.2 | 4.1 | 3.8 | 3.8 | 3.6 | 3.3 | 3.0 | 2.8 | 2.6 | 2.5 | 2.4 | |
| 4. Nominal GDP growth rate | 8.1 | 5.7 | 4.9 | 5.5 | 2.1 | -2.1 | 2.4 | -2.0 | -4.4 | 1.3 | 1.5 | 3.8 | 3.8 | 5.1 | 4.1 | 3.4 | 3.3 | 3.4 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 5.2 | 4.8 | 4.2 | 2.9 | 3.7 | 9.9 | 11.4 | 7.7 | 6.2 | 5.1 | 7.4 | 4.4 | 1.9 | 3.0 | 0.4 | 0.1 | 0.0 | -0.6 | |
| 6. Contribution of nominal GDP growth | : | -2.9 | -3.3 | -3.9 | -1.5 | 1.6 | -2.1 | 2.0 | 5.3 | -1.7 | -1.9 | -4.9 | -4.8 | -6.3 | -4.9 | -4.0 | -3.8 | -3.8 | |
| 7. Stock-flow adjustment 3) | : | 1.3 | 0.6 | 0.0 | 0.7 | 0.7 | 3.1 | 4.5 | 3.1 | -1.0 | -3.9 | -1.3 | 3.2 | -2.0 | 0.6 | 1.2 | 1.3 | 1.1 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -0.4 | 1.8 | 1.4 | -0.1 | 0.6 | 6.9 | 8.5 | 3.3 | 1.3 | 0.3 | 2.5 | -0.1 | -2.3 | -0.8 | -2.9 | -3.0 | -2.9 | -3.4 | |
| 9. Snow-ball effect | : | 0.1 | -0.6 | -0.9 | 1.7 | 4.6 | 0.9 | 6.3 | 10.2 | 3.2 | 2.9 | -0.3 | -0.6 | -2.6 | -1.5 | -0.9 | -0.8 | -1.1 | |
| 10. Stock-flow adjustment 3) | : | 1.3 | 0.6 | 0.0 | 0.7 | 0.7 | 3.1 | 4.5 | 3.1 | -1.0 | -3.9 | -1.3 | 3.2 | -2.0 | 0.6 | 1.2 | 1.3 | 1.1 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 3.2 | 1.4 | -1.0 | 2.9 | 12.2 | 12.4 | 14.2 | 14.6 | 2.4 | 1.5 | -1.8 | 0.3 | -5.4 | -3.8 | -2.7 | -2.5 | -3.4 | |
| 12. Level of gross debt (end of year) | 58.3 | 57.4 | 73.7 | 72.7 | 75.6 | 87.8 | 100.2 | 114.4 | 129.0 | 131.4 | 132.9 | 131.2 | 131.5 | 126.0 | 122.2 | 119.5 | 117.1 | 113.7 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 17A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovenia

(Mrd EURO-SIT)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 1.59 | 2.92 | 4.68 | 5.07 | 5.29 | 4.91 | 5.10 | 5.17 | 5.22 | 5.42 | 5.58 | 5.73 | 5.89 | 6.14 | 6.47 | 6.71 | 7.00 | 7.31 |
| 2. Current taxes on income and wealth | 0.71 | 1.35 | 2.83 | 3.17 | 3.32 | 2.93 | 2.91 | 2.89 | 2.72 | 2.54 | 2.69 | 2.80 | 3.02 | 3.21 | 3.59 | 3.75 | 3.91 | 4.11 |
| 3. Social contributions | 1.85 | 2.86 | 4.72 | 5.13 | 5.66 | 5.74 | 5.86 | 5.90 | 5.87 | 5.76 | 5.86 | 6.10 | 6.34 | 6.75 | 7.21 | 7.67 | 8.07 | 8.49 |
| 4. Of which actual social contributions | 1.83 | 2.82 | 4.65 | 5.05 | 5.57 | 5.64 | 5.76 | 5.80 | 5.75 | 5.65 | 5.75 | 5.98 | 6.22 | 6.63 | 7.08 | 7.53 | 7.93 | 8.34 |
| 5. Other current revenue, including sales | 0.58 | 1.11 | 1.60 | 1.71 | 2.12 | 1.99 | 2.16 | 2.26 | 2.38 | 2.50 | 2.35 | 2.44 | 2.47 | 2.63 | 2.76 | 2.71 | 2.72 | 2.79 |
| 6. Total current revenue | 4.73 | 8.24 | 13.84 | 15.08 | 16.39 | 15.57 | 16.03 | 16.22 | 16.20 | 16.22 | 16.49 | 17.08 | 17.72 | 18.73 | 20.02 | 20.84 | 21.71 | 22.70 |
| 7. Government consumption expenditure | 1.88 | 3.48 | 5.87 | 6.12 | 6.89 | 7.31 | 7.43 | 7.62 | 7.38 | 7.16 | 7.11 | 7.31 | 7.71 | 7.92 | 8.39 | 8.93 | 9.37 | 9.82 |
| 8. Collective consumption | 0.72 | 1.41 | 2.39 | 2.50 | 2.85 | 2.99 | 2.97 | 3.08 | 2.97 | 2.90 | 2.90 | 2.96 | 3.14 | 3.17 | 3.34 | 3.55 | 3.69 | 3.82 |
| 9. Social transfers in kind | 1.17 | 2.07 | 3.48 | 3.62 | 4.03 | 4.32 | 4.46 | 4.54 | 4.41 | 4.26 | 4.21 | 4.35 | 4.57 | 4.75 | 5.05 | 5.39 | 5.68 | 6.00 |
| 10. Compensation of employees | 1.18 | 2.11 | 3.52 | 3.68 | 4.16 | 4.45 | 4.56 | 4.67 | 4.55 | 4.33 | 4.26 | 4.30 | 4.58 | 4.81 | 5.07 | 5.48 | 5.75 | 6.03 |
| 11. Intermediate consumption | 0.66 | 1.22 | 1.89 | 1.98 | 2.30 | 2.38 | 2.46 | 2.63 | 2.49 | 2.47 | 2.47 | 2.56 | 2.60 | 2.69 | 2.86 | 2.94 | 3.05 | 3.16 |
| 12. Social transfers other than in kind | 1.74 | 3.19 | 5.03 | 5.27 | 5.80 | 6.17 | 6.43 | 6.70 | 6.52 | 6.52 | 6.52 | 6.58 | 6.60 | 6.83 | 7.04 | 7.43 | 7.72 | 8.02 |
| 13. Social transfers in kind via market producers | 0.18 | 0.36 | 0.69 | 0.71 | 0.79 | 0.86 | 0.87 | 0.90 | 0.86 | 0.86 | 0.84 | 0.88 | 0.92 | 0.96 | 1.00 | 1.05 | 1.13 | 1.18 |
| 14. Interest | 0.22 | 0.45 | 0.43 | 0.44 | 0.42 | 0.47 | 0.59 | 0.70 | 0.73 | 0.93 | 1.22 | 1.25 | 1.22 | 1.07 | 0.91 | 0.79 | 0.77 | 0.74 |
| 15. Subsidies | 0.22 | 0.35 | 0.49 | 0.55 | 0.59 | 0.67 | 0.65 | 0.38 | 0.33 | 0.38 | 0.33 | 0.32 | 0.31 | 0.32 | 0.35 | 0.36 | 0.37 | 0.38 |
| 16. Other current expenditure | 0.08 | 0.28 | 0.73 | 0.68 | 0.80 | 0.76 | 0.68 | 0.74 | 0.74 | 0.81 | 0.69 | 0.72 | 0.98 | 0.66 | 0.82 | 0.89 | 0.91 | 0.94 |
| 17. Total current expenditure | 4.28 | 7.96 | 12.77 | 13.32 | 14.87 | 15.77 | 16.24 | 16.71 | 16.21 | 16.29 | 16.32 | 16.61 | 17.21 | 17.34 | 18.05 | 18.94 | 19.69 | 20.46 |
| 18. Gross saving | 0.45 | 0.28 | 1.06 | 1.76 | 1.52 | -0.20 | -0.21 | -0.49 | -0.02 | -0.07 | 0.18 | 0.47 | 0.51 | 1.39 | 1.98 | 1.90 | 2.02 | 2.24 |
| 19. Capital transfers received | 0.01 | 0.03 | 0.11 | 0.13 | 0.17 | 0.22 | 0.18 | 0.17 | 0.25 | 0.43 | 0.57 | 0.74 | 0.16 | 0.20 | 0.25 | 0.38 | 0.38 | 0.38 |
| 20. Total revenue | 4.75 | 8.27 | 13.94 | 15.21 | 16.56 | 15.79 | 16.21 | 16.39 | 16.44 | 16.66 | 17.06 | 17.82 | 17.88 | 18.93 | 20.28 | 21.22 | 22.10 | 23.08 |
| 21. Gross fixed capital formation | 0.43 | 0.70 | 1.36 | 1.60 | 1.80 | 1.84 | 1.80 | 1.50 | 1.47 | 1.58 | 1.91 | 1.85 | 1.26 | 1.31 | 1.62 | 1.83 | 1.97 | 2.12 |
| 22. Other capital expenditure | 0.90 | 0.30 | 0.20 | 0.31 | 0.42 | 0.29 | 0.20 | 0.64 | 0.21 | 4.10 | 0.91 | 0.47 | 0.19 | 0.29 | 0.25 | 0.22 | 0.21 | 0.20 |
| 23. Total expenditure | 5.61 | 8.96 | 14.33 | 15.23 | 17.09 | 17.90 | 18.25 | 18.85 | 17.89 | 21.97 | 19.13 | 18.93 | 18.66 | 18.94 | 19.92 | 20.99 | 21.87 | 22.78 |
| 24. Tax burden | 4.13 | 7.11 | 12.17 | 13.34 | 14.23 | 13.54 | 13.83 | 13.92 | 13.74 | 13.67 | 14.09 | 14.59 | 15.21 | 16.05 | 17.20 | 18.07 | 18.92 | 19.83 |
| 25. Net lending (+) or net borrowing (-) | -0.86 | -0.69 | -0.39 | -0.02 | -0.53 | -2.11 | -2.04 | -2.46 | -1.45 | -5.31 | -2.07 | -1.11 | -0.78 | -0.01 | 0.35 | 0.24 | 0.23 | 0.30 |

Table 17B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovenia

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|-------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 15.1 | 15.5 | 14.9 | 14.5 | 13.9 | 13.5 | 14.0 | 14.0 | 14.4 | 14.9 | 14.8 | 14.7 | 14.6 | 14.3 | 14.1 | 13.9 | 13.8 | 13.7 |
| 2. Current taxes on income and wealth | 6.7 | 7.2 | 9.0 | 9.0 | 8.8 | 8.1 | 8.0 | 7.8 | 7.5 | 7.0 | 7.2 | 7.2 | 7.5 | 7.5 | 7.8 | 7.8 | 7.7 | 7.7 |
| 3. Social contributions | 17.5 | 15.2 | 15.0 | 14.6 | 14.9 | 15.8 | 16.1 | 15.9 | 16.2 | 15.8 | 15.6 | 15.7 | 15.7 | 15.7 | 15.8 | 15.9 | 15.9 | 15.9 |
| 4. Of which actual social contributions | 17.3 | 15.0 | 14.8 | 14.4 | 14.7 | 15.6 | 15.8 | 15.6 | 15.9 | 15.5 | 15.3 | 15.4 | 15.4 | 15.4 | 15.5 | 15.6 | 15.7 | 15.7 |
| 5. Other current revenue, including sales | 5.5 | 5.9 | 5.1 | 4.9 | 5.6 | 5.5 | 5.9 | 6.1 | 6.6 | 6.9 | 6.3 | 6.3 | 6.1 | 6.1 | 6.0 | 5.6 | 5.4 | 5.2 |
| 6. Total current revenue | 44.8 | 43.7 | 44.0 | 43.0 | 43.2 | 42.9 | 44.1 | 43.8 | 44.7 | 44.5 | 43.8 | 44.0 | 43.9 | 43.6 | 43.8 | 43.3 | 42.8 | 42.6 |
| 7. Government consumption expenditure | 17.8 | 18.5 | 18.7 | 17.5 | 18.2 | 20.2 | 20.4 | 20.6 | 20.4 | 19.6 | 18.9 | 18.8 | 19.1 | 18.4 | 18.3 | 18.5 | 18.5 | 18.4 |
| 8. Collective consumption | 6.8 | 7.5 | 7.6 | 7.1 | 7.5 | 8.2 | 8.2 | 8.3 | 8.2 | 8.0 | 7.7 | 7.6 | 7.8 | 7.4 | 7.3 | 7.4 | 7.3 | 7.2 |
| 9. Social transfers in kind | 11.0 | 11.0 | 11.1 | 10.3 | 10.6 | 11.9 | 12.3 | 12.2 | 12.2 | 11.7 | 11.2 | 11.2 | 11.3 | 11.1 | 11.0 | 11.2 | 11.2 | 11.3 |
| 10. Compensation of employees | 11.2 | 11.2 | 11.2 | 10.5 | 11.0 | 12.3 | 12.5 | 12.6 | 12.5 | 11.9 | 11.3 | 11.1 | 11.4 | 11.2 | 11.1 | 11.4 | 11.4 | 11.3 |
| 11. Intermediate consumption | 6.2 | 6.5 | 6.0 | 5.6 | 6.1 | 6.6 | 6.8 | 7.1 | 6.9 | 6.8 | 6.6 | 6.6 | 6.4 | 6.3 | 6.2 | 6.1 | 6.0 | 5.9 |
| 12. Social transfers other than in kind | 16.5 | 16.9 | 16.0 | 15.0 | 15.3 | 17.0 | 17.7 | 18.1 | 18.0 | 17.9 | 17.3 | 16.9 | 16.3 | 15.9 | 15.4 | 15.4 | 15.2 | 15.1 |
| 13. Social transfers in kind via market producers | 1.7 | 1.9 | 2.2 | 2.0 | 2.1 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.2 | 2.3 | 2.3 | 2.2 | 2.2 | 2.2 | 2.2 | 2.2 |
| 14. Interest | 2.1 | 2.4 | 1.4 | 1.2 | 1.1 | 1.3 | 1.6 | 1.9 | 2.0 | 2.5 | 3.2 | 3.2 | 3.0 | 2.5 | 2.0 | 1.6 | 1.5 | 1.4 |
| 15. Subsidies | 2.1 | 1.9 | 1.6 | 1.6 | 1.6 | 1.8 | 1.8 | 1.0 | 0.9 | 1.0 | 0.9 | 0.8 | 0.8 | 0.7 | 0.8 | 0.7 | 0.7 | 0.7 |
| 16. Other current expenditure | 0.8 | 1.5 | 2.3 | 1.9 | 2.1 | 2.1 | 1.9 | 2.0 | 2.0 | 2.2 | 1.8 | 1.8 | 2.4 | 1.5 | 1.8 | 1.8 | 1.8 | 1.8 |
| 17. Total current expenditure | 40.5 | 42.2 | 40.6 | 38.0 | 39.2 | 43.5 | 44.7 | 45.1 | 44.7 | 44.7 | 43.4 | 42.7 | 42.6 | 40.3 | 39.4 | 39.3 | 38.8 | 38.4 |
| 18. Gross saving | 4.3 | 1.5 | 3.4 | 5.0 | 4.0 | -0.5 | -0.6 | -1.3 | -0.1 | -0.2 | 0.5 | 1.2 | 1.3 | 3.2 | 4.3 | 3.9 | 4.0 | 4.2 |
| 19. Capital transfers received | 0.1 | 0.2 | 0.3 | 0.4 | 0.5 | 0.6 | 0.5 | 0.5 | 0.7 | 1.2 | 1.5 | 1.9 | 0.4 | 0.5 | 0.6 | 0.8 | 0.8 | 0.7 |
| 20. Total revenue | 45.0 | 43.9 | 44.3 | 43.4 | 43.7 | 43.5 | 44.6 | 44.2 | 45.4 | 45.7 | 45.3 | 45.9 | 44.3 | 44.0 | 44.3 | 44.0 | 43.6 | 43.3 |
| 21. Gross fixed capital formation | 4.1 | 3.7 | 4.3 | 4.6 | 4.7 | 5.1 | 5.0 | 4.1 | 4.0 | 4.3 | 5.1 | 4.8 | 3.1 | 3.0 | 3.6 | 3.8 | 3.9 | 4.0 |
| 22. Other capital expenditure | 8.5 | 1.6 | 0.6 | 0.9 | 1.1 | 0.8 | 0.6 | 1.7 | 0.6 | 11.3 | 2.4 | 1.2 | 0.5 | 0.7 | 0.6 | 0.4 | 0.4 | 0.4 |
| 23. Total expenditure | 53.1 | 47.5 | 45.5 | 43.4 | 45.1 | 49.4 | 50.2 | 50.9 | 49.4 | 60.3 | 50.8 | 48.7 | 46.2 | 44.1 | 43.5 | 43.6 | 43.1 | 42.8 |
| 24. Tax burden | 39.1 | 37.7 | 38.7 | 38.0 | 37.5 | 37.3 | 38.0 | 37.6 | 37.9 | 37.5 | 37.4 | 37.6 | 37.7 | 37.3 | 37.6 | 37.5 | 37.3 | 37.2 |
| 25. Net lending (+) or net borrowing (-) | -8.1 | -3.6 | -1.2 | 0.0 | -1.4 | -5.8 | -5.6 | -6.6 | -4.0 | -14.6 | -5.5 | -2.8 | -1.9 | 0.0 | 0.8 | 0.5 | 0.5 | 0.6 |

Table 17C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovenia

(EURO-SIT; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|-------|-------|-------|-------|-------|-------|------|-------|-------|-------|-------|------|------|
| 1. Taxes on production and imports | 17.0 | 4.8 | 4.2 | 8.3 | 4.3 | -7.2 | 3.9 | 1.5 | 0.9 | 3.9 | 3.0 | 2.6 | 2.8 | 4.3 | 5.3 | 3.8 | 4.3 | 4.4 |
| 2. Current taxes on income and wealth | 23.4 | 10.1 | 13.3 | 12.0 | 4.8 | -11.7 | -0.7 | -0.8 | -5.8 | -6.6 | 6.0 | 4.0 | 7.9 | 6.4 | 11.7 | 4.5 | 4.4 | 5.0 |
| 3. Social contributions | 3.8 | 11.0 | 5.7 | 8.5 | 10.5 | 1.4 | 2.1 | 0.7 | -0.4 | -1.9 | 1.7 | 4.1 | 3.9 | 6.5 | 6.8 | 6.4 | 5.3 | 5.1 |
| 4. Of which actual social contributions | 3.6 | 11.0 | 5.7 | 8.6 | 10.4 | 1.2 | 2.1 | 0.6 | -0.8 | -1.8 | 1.8 | 4.1 | 4.0 | 6.5 | 6.9 | 6.4 | 5.3 | 5.1 |
| 5. Other current revenue, including sales | 16.7 | 15.3 | 0.9 | 6.9 | 23.7 | -6.1 | 8.5 | 4.7 | 5.5 | 4.8 | -5.7 | 3.8 | 1.0 | 6.4 | 5.1 | -1.9 | 0.5 | 2.5 |
| 6. Total current revenue | 12.7 | 9.1 | 6.1 | 9.0 | 8.7 | -5.0 | 3.0 | 1.2 | -0.1 | 0.2 | 1.7 | 3.5 | 3.7 | 5.7 | 6.9 | 4.1 | 4.2 | 4.5 |
| 7. Government consumption expenditure | 14.4 | 13.5 | 6.6 | 4.3 | 12.5 | 6.1 | 1.6 | 2.6 | -3.2 | -3.0 | -0.7 | 2.9 | 5.5 | 2.7 | 5.9 | 6.4 | 4.9 | 4.8 |
| 8. Collective consumption | 17.8 | 14.1 | 7.5 | 4.6 | 14.2 | 4.8 | -0.7 | 3.9 | -3.7 | -2.2 | -0.1 | 2.2 | 6.1 | 0.8 | 5.5 | 6.0 | 3.9 | 3.6 |
| 9. Social transfers in kind | 12.2 | 13.1 | 6.0 | 4.0 | 11.3 | 7.1 | 3.2 | 1.8 | -2.8 | -3.5 | -1.1 | 3.3 | 5.0 | 4.0 | 6.2 | 6.7 | 5.5 | 5.5 |
| 10. Compensation of employees | 14.3 | 13.1 | 5.3 | 4.7 | 12.9 | 7.0 | 2.4 | 2.4 | -2.6 | -4.8 | -1.7 | 0.9 | 6.7 | 5.1 | 5.3 | 8.2 | 4.9 | 4.9 |
| 11. Intermediate consumption | 14.2 | 13.7 | 8.1 | 4.8 | 16.4 | 3.5 | 3.1 | 7.1 | -5.5 | -0.7 | -0.1 | 3.8 | 1.6 | 3.3 | 6.3 | 2.8 | 3.6 | 3.9 |
| 12. Social transfers other than in kind | 14.1 | 11.1 | 4.6 | 4.8 | 10.0 | 6.4 | 4.2 | 4.0 | -2.6 | 0.0 | 0.0 | 0.9 | 0.3 | 3.5 | 3.0 | 5.5 | 3.9 | 3.9 |
| 13. Social transfers in kind via market producers | 9.3 | 20.9 | 7.4 | 3.9 | 10.3 | 8.5 | 2.0 | 3.1 | -4.2 | -0.6 | -2.1 | 5.2 | 3.8 | 4.3 | 4.4 | 5.6 | 7.0 | 5.1 |
| 14. Interest | 12.1 | 12.0 | -3.3 | 1.3 | -4.8 | 14.0 | 24.7 | 18.1 | 4.6 | 27.1 | 31.3 | 2.7 | -2.5 | -12.0 | -15.0 | -13.0 | -3.0 | -3.5 |
| 15. Subsidies | 1.8 | 8.9 | 12.8 | 12.1 | 7.8 | 12.2 | -2.5 | -41.9 | -12.6 | 15.3 | -13.3 | -3.7 | -0.7 | 2.4 | 7.6 | 2.8 | 3.0 | 3.0 |
| 16. Other current expenditure 1) | 0.1 | 0.1 | -0.3 | -0.4 | 0.2 | 0.0 | -0.2 | 0.1 | 0.1 | 0.2 | -0.4 | 0.0 | 0.6 | -0.9 | 0.3 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 13.4 | 12.6 | 4.9 | 4.2 | 11.6 | 6.1 | 3.0 | 2.8 | -2.9 | 0.5 | 0.2 | 1.8 | 3.6 | 0.8 | 4.1 | 5.0 | 4.0 | 3.9 |
| 18. Gross saving 1) | -0.3 | -1.3 | 0.4 | 1.6 | -1.0 | -4.6 | 0.0 | -0.7 | 1.3 | -0.1 | 0.7 | 0.7 | 0.0 | 2.0 | 1.1 | -0.4 | 0.0 | 0.2 |
| 19. Capital transfers received | 8.2 | -9.5 | 40.4 | 23.0 | 28.3 | 29.5 | -18.0 | -5.2 | 45.0 | 73.1 | 31.3 | 30.8 | -77.8 | 24.1 | 24.9 | 49.2 | 0.1 | 0.1 |
| 20. Total revenue | 12.7 | 9.0 | 6.3 | 9.1 | 8.9 | -4.6 | 2.7 | 1.1 | 0.3 | 1.3 | 2.4 | 4.4 | 0.3 | 5.9 | 7.1 | 4.7 | 4.1 | 4.5 |
| 21. Gross fixed capital formation | 13.1 | 0.7 | 22.8 | 17.8 | 12.2 | 2.2 | -1.9 | -16.5 | -2.6 | 7.6 | 21.1 | -3.1 | -31.6 | 3.4 | 24.3 | 12.5 | 7.6 | 8.0 |
| 22. Other capital expenditure 1) | -7.3 | -0.3 | -0.1 | 0.2 | 0.2 | -0.3 | -0.3 | 1.2 | -1.1 | 10.7 | -8.8 | -1.2 | -0.7 | 0.2 | -0.1 | -0.1 | 0.0 | 0.0 |
| 23. Total expenditure | -2.2 | 10.6 | 6.1 | 6.2 | 12.2 | 4.7 | 2.0 | 3.3 | -5.1 | 22.8 | -12.9 | -1.1 | -1.4 | 1.5 | 5.2 | 5.3 | 4.2 | 4.2 |
| 24. Tax burden | 12.1 | 8.0 | 6.8 | 9.6 | 6.6 | -4.9 | 2.2 | 0.6 | -1.3 | -0.5 | 3.1 | 3.6 | 4.2 | 5.5 | 7.2 | 5.0 | 4.7 | 4.8 |
| 25. Net lending (+) or net borrowing (-) | 7.1 | -0.7 | 0.1 | 1.2 | -1.3 | -4.4 | 0.2 | -1.0 | 2.6 | -10.6 | 9.1 | 2.7 | 0.9 | 1.9 | 0.8 | -0.3 | 0.0 | 0.1 |

1) Changes in GDP ratios.

Table 17D**Contributions to the change in the general government gross debt ratio****Slovenia**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 8.1 | 4.5 | 1.2 | 0.0 | 1.4 | 5.8 | 5.6 | 6.6 | 4.0 | 14.6 | 5.5 | 2.8 | 1.9 | 0.0 | -0.8 | -0.5 | -0.5 | -0.6 |
| 2. Interest payments (% of GDP) | 2.1 | 2.3 | 1.4 | 1.2 | 1.1 | 1.3 | 1.6 | 1.9 | 2.0 | 2.5 | 3.2 | 3.2 | 3.0 | 2.5 | 2.0 | 1.6 | 1.5 | 1.4 |
| 3. Implicit interest rate 2) | : | 10.0 | 5.6 | 5.3 | 5.2 | 5.7 | 4.7 | 5.0 | 4.2 | 4.8 | 4.8 | 4.1 | 3.8 | 3.4 | 2.9 | 2.5 | 2.4 | 2.3 |
| 4. Nominal GDP growth rate | 28.0 | 12.2 | 8.1 | 11.4 | 8.1 | -4.4 | 0.3 | 1.9 | -2.2 | 0.6 | 3.2 | 3.2 | 3.9 | 6.5 | 6.4 | 5.3 | 5.2 | 5.1 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 8.1 | 4.5 | 1.2 | 0.0 | 1.4 | 5.8 | 5.6 | 6.6 | 4.0 | 14.6 | 5.5 | 2.8 | 1.9 | 0.0 | -0.8 | -0.5 | -0.5 | -0.6 |
| 6. Contribution of nominal GDP growth | : | -2.8 | -2.0 | -2.7 | -1.7 | 1.0 | -0.1 | -0.7 | 1.0 | -0.3 | -2.2 | -2.5 | -3.1 | -4.8 | -4.5 | -3.5 | -3.3 | -3.1 |
| 7. Stock-flow adjustment 3) | : | -1.5 | 0.4 | -0.6 | -0.7 | 5.9 | -1.8 | 2.3 | 2.1 | 2.2 | 7.0 | 2.0 | -2.8 | 0.2 | 1.6 | 0.3 | 0.2 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 6.1 | 2.1 | -0.1 | -1.2 | 0.3 | 4.5 | 4.0 | 4.7 | 2.0 | 12.0 | 2.3 | -0.4 | -1.1 | -2.5 | -2.8 | -2.1 | -2.0 | -2.0 |
| 9. Snow-ball effect | : | -0.5 | -0.6 | -1.4 | -0.6 | 2.3 | 1.5 | 1.2 | 3.0 | 2.3 | 1.0 | 0.7 | -0.1 | -2.3 | -2.5 | -1.9 | -1.8 | -1.7 |
| 10. Stock-flow adjustment 3) | : | -1.5 | 0.4 | -0.6 | -0.7 | 5.9 | -1.8 | 2.3 | 2.1 | 2.2 | 7.0 | 2.0 | -2.8 | 0.2 | 1.6 | 0.3 | 0.2 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 0.1 | -0.3 | -3.2 | -1.1 | 12.7 | 3.7 | 8.2 | 7.1 | 16.4 | 10.3 | 2.3 | -3.9 | -4.5 | -3.7 | -3.8 | -3.6 | -3.6 |
| 12. Level of gross debt (end of year) | 18.2 | 26.1 | 26.1 | 22.8 | 21.8 | 34.5 | 38.3 | 46.5 | 53.6 | 70.0 | 80.3 | 82.6 | 78.7 | 74.1 | 70.4 | 66.7 | 63.1 | 59.5 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 18A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovakia

(Mrd EURO-SKK)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 2.83 | 4.00 | 6.34 | 7.03 | 7.19 | 6.73 | 7.04 | 7.97 | 7.79 | 8.35 | 8.75 | 9.23 | 9.39 | 10.13 | 10.69 | 11.16 | 11.94 | 12.34 |
| 2. Current taxes on income and wealth | 2.07 | 2.28 | 3.52 | 3.98 | 4.54 | 3.67 | 3.74 | 3.98 | 4.15 | 4.62 | 5.11 | 5.70 | 5.84 | 6.12 | 6.52 | 6.89 | 6.99 | 7.33 |
| 3. Social contributions | 2.92 | 4.43 | 6.61 | 7.35 | 8.08 | 8.04 | 8.32 | 8.72 | 9.11 | 10.01 | 10.39 | 11.08 | 11.66 | 12.59 | 13.44 | 14.39 | 15.05 | 15.63 |
| 4. Of which actual social contributions | 2.90 | 4.41 | 6.54 | 7.27 | 7.99 | 7.95 | 8.19 | 8.57 | 8.99 | 9.86 | 10.24 | 10.91 | 11.48 | 12.40 | 13.25 | 14.19 | 14.84 | 15.42 |
| 5. Other current revenue, including sales | 1.06 | 1.95 | 3.21 | 3.03 | 3.68 | 4.16 | 3.92 | 4.79 | 5.07 | 5.34 | 5.42 | 6.44 | 5.17 | 5.14 | 5.30 | 5.35 | 5.41 | 5.49 |
| 6. Total current revenue | 8.87 | 12.66 | 19.69 | 21.38 | 23.48 | 22.61 | 23.02 | 25.46 | 26.12 | 28.32 | 29.68 | 32.45 | 32.06 | 33.98 | 35.95 | 37.79 | 39.39 | 40.79 |
| 7. Government consumption expenditure | 4.70 | 6.57 | 10.58 | 10.83 | 12.03 | 12.81 | 13.10 | 13.06 | 13.03 | 13.37 | 14.00 | 14.85 | 15.33 | 15.98 | 16.70 | 18.09 | 19.46 | 20.58 |
| 8. Collective consumption | 3.86 | 3.81 | 6.37 | 5.91 | 6.40 | 6.90 | 6.96 | 7.05 | 6.76 | 6.74 | 7.29 | 7.81 | 8.20 | 8.59 | 8.89 | 9.81 | 10.64 | 11.19 |
| 9. Social transfers in kind | 0.84 | 2.76 | 4.21 | 4.92 | 5.63 | 5.91 | 6.15 | 6.01 | 6.27 | 6.63 | 6.71 | 7.04 | 7.13 | 7.39 | 7.81 | 8.28 | 8.82 | 9.39 |
| 10. Compensation of employees | 1.88 | 2.82 | 4.45 | 4.63 | 5.16 | 5.54 | 5.76 | 5.90 | 6.03 | 6.42 | 6.77 | 7.12 | 7.54 | 7.92 | 8.36 | 9.13 | 9.94 | 10.47 |
| 11. Intermediate consumption | 1.56 | 1.93 | 3.33 | 3.27 | 3.33 | 3.92 | 4.00 | 4.14 | 4.21 | 4.21 | 4.38 | 4.74 | 4.53 | 4.85 | 4.98 | 5.12 | 5.24 | 5.52 |
| 12. Social transfers other than in kind | 2.74 | 4.22 | 6.90 | 7.50 | 7.99 | 9.05 | 9.75 | 9.82 | 10.24 | 10.43 | 10.67 | 10.97 | 11.28 | 11.47 | 11.86 | 12.64 | 13.28 | 13.66 |
| 13. Social transfers in kind via market producers | 0.05 | 0.77 | 2.43 | 2.75 | 3.16 | 3.29 | 3.48 | 3.39 | 3.50 | 3.66 | 3.83 | 3.99 | 4.24 | 4.25 | 4.48 | 4.93 | 5.36 | 5.62 |
| 14. Interest | 0.47 | 1.28 | 0.82 | 0.89 | 0.92 | 0.93 | 0.88 | 1.10 | 1.31 | 1.42 | 1.48 | 1.42 | 1.37 | 1.22 | 1.21 | 1.17 | 1.13 | 1.11 |
| 15. Subsidies | 0.91 | 0.77 | 0.52 | 0.53 | 0.92 | 0.88 | 0.78 | 0.88 | 0.89 | 1.08 | 1.07 | 0.95 | 0.88 | 0.98 | 1.05 | 1.01 | 1.02 | 1.05 |
| 16. Other current expenditure | 0.22 | 0.58 | 0.86 | 1.00 | 1.00 | 1.15 | 1.06 | 1.06 | 1.08 | 1.28 | 1.29 | 1.55 | 1.44 | 1.31 | 1.88 | 1.95 | 2.21 | 2.36 |
| 17. Total current expenditure | 7.84 | 12.39 | 19.31 | 20.58 | 22.48 | 24.76 | 25.71 | 26.29 | 27.27 | 28.50 | 29.49 | 30.73 | 31.28 | 31.99 | 33.80 | 35.94 | 38.18 | 39.78 |
| 18. Gross saving | 1.03 | 0.27 | 0.38 | 0.81 | 1.00 | -2.15 | -2.69 | -0.83 | -1.16 | -0.18 | 0.19 | 1.71 | 0.77 | 1.98 | 2.15 | 1.85 | 1.21 | 1.01 |
| 19. Capital transfers received | 0.00 | 0.05 | 0.18 | 0.30 | 0.16 | 0.63 | 0.64 | 0.88 | 0.78 | 0.99 | 0.96 | 1.92 | 0.53 | 0.30 | 0.62 | 0.74 | 0.90 | 1.10 |
| 20. Total revenue | 8.87 | 12.71 | 19.86 | 21.68 | 23.64 | 23.24 | 23.66 | 26.34 | 26.89 | 29.31 | 30.64 | 34.36 | 32.59 | 34.28 | 36.57 | 38.53 | 40.29 | 41.90 |
| 21. Gross fixed capital formation | 0.65 | 1.15 | 2.16 | 2.02 | 2.34 | 2.52 | 2.42 | 2.65 | 2.37 | 2.48 | 3.14 | 5.10 | 2.76 | 2.85 | 3.35 | 3.17 | 3.00 | 3.18 |
| 22. Other capital expenditure | 1.08 | 3.17 | 0.41 | 0.38 | 0.56 | 1.19 | 0.60 | 0.57 | 0.46 | 0.46 | 0.38 | 0.67 | 0.55 | 0.24 | 0.37 | 0.30 | 0.26 | 0.25 |
| 23. Total expenditure | 9.56 | 16.71 | 21.88 | 22.98 | 25.37 | 28.46 | 28.74 | 29.51 | 30.10 | 31.44 | 33.01 | 36.49 | 34.59 | 35.08 | 37.52 | 39.42 | 41.44 | 43.21 |
| 24. Tax burden | 7.80 | 10.70 | 16.50 | 18.41 | 19.87 | 18.46 | 19.11 | 20.68 | 21.05 | 22.95 | 24.23 | 25.95 | 26.83 | 28.78 | 30.60 | 32.33 | 33.97 | 35.15 |
| 25. Net lending (+) or net borrowing (-) | -0.69 | -4.00 | -2.02 | -1.30 | -1.73 | -5.22 | -5.08 | -3.17 | -3.21 | -2.13 | -2.37 | -2.13 | -2.01 | -0.80 | -0.95 | -0.89 | -1.15 | -1.31 |

Table 18B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovakia

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 14.3 | 12.6 | 11.3 | 11.1 | 10.5 | 10.5 | 10.3 | 11.2 | 10.6 | 11.2 | 11.5 | 11.6 | 11.6 | 12.0 | 11.9 | 11.8 | 12.1 | 11.9 |
| 2. Current taxes on income and wealth | 10.5 | 7.2 | 6.2 | 6.3 | 6.6 | 5.7 | 5.5 | 5.6 | 5.6 | 6.2 | 6.7 | 7.1 | 7.2 | 7.2 | 7.3 | 7.3 | 7.1 | 7.0 |
| 3. Social contributions | 14.8 | 14.0 | 11.7 | 11.6 | 11.8 | 12.5 | 12.2 | 12.2 | 12.4 | 13.5 | 13.6 | 13.9 | 14.4 | 14.9 | 15.0 | 15.2 | 15.2 | 15.0 |
| 4. Of which actual social contributions | 14.7 | 13.9 | 11.6 | 11.5 | 11.7 | 12.4 | 12.0 | 12.0 | 12.2 | 13.3 | 13.4 | 13.7 | 14.2 | 14.7 | 14.8 | 15.0 | 15.0 | 14.8 |
| 5. Other current revenue, including sales | 5.3 | 6.2 | 5.7 | 4.8 | 5.4 | 6.5 | 5.8 | 6.7 | 6.9 | 7.2 | 7.1 | 8.1 | 6.4 | 6.1 | 5.9 | 5.7 | 5.5 | 5.3 |
| 6. Total current revenue | 44.9 | 40.0 | 34.9 | 33.9 | 34.2 | 35.3 | 33.8 | 35.7 | 35.5 | 38.1 | 38.9 | 40.7 | 39.6 | 40.2 | 40.1 | 40.0 | 39.7 | 39.2 |
| 7. Government consumption expenditure | 23.8 | 20.7 | 18.8 | 17.1 | 17.5 | 20.0 | 19.2 | 18.3 | 17.7 | 18.0 | 18.4 | 18.6 | 18.9 | 18.9 | 18.6 | 19.2 | 19.6 | 19.8 |
| 8. Collective consumption | 19.5 | 12.0 | 11.3 | 9.4 | 9.3 | 10.8 | 10.2 | 9.9 | 9.2 | 9.1 | 9.6 | 9.8 | 10.1 | 10.2 | 9.9 | 10.4 | 10.7 | 10.8 |
| 9. Social transfers in kind | 4.2 | 8.7 | 7.5 | 7.8 | 8.2 | 9.2 | 9.0 | 8.4 | 8.5 | 8.9 | 8.8 | 8.8 | 8.8 | 8.7 | 8.7 | 8.8 | 8.9 | 9.0 |
| 10. Compensation of employees | 9.5 | 8.9 | 7.9 | 7.3 | 7.5 | 8.6 | 8.5 | 8.3 | 8.2 | 8.6 | 8.9 | 8.9 | 9.3 | 9.4 | 9.3 | 9.7 | 10.0 | 10.1 |
| 11. Intermediate consumption | 7.9 | 6.1 | 5.9 | 5.2 | 4.9 | 6.1 | 5.9 | 5.8 | 5.7 | 5.7 | 5.7 | 5.9 | 5.6 | 5.7 | 5.5 | 5.4 | 5.3 | 5.3 |
| 12. Social transfers other than in kind | 13.9 | 13.3 | 12.2 | 11.9 | 11.6 | 14.1 | 14.3 | 13.8 | 13.9 | 14.0 | 14.0 | 13.8 | 13.9 | 13.6 | 13.2 | 13.4 | 13.4 | 13.1 |
| 13. Social transfers in kind via market producers | 0.2 | 2.4 | 4.3 | 4.4 | 4.6 | 5.1 | 5.1 | 4.8 | 4.8 | 4.9 | 5.0 | 5.0 | 5.2 | 5.0 | 5.0 | 5.2 | 5.4 | 5.4 |
| 14. Interest | 2.4 | 4.0 | 1.5 | 1.4 | 1.3 | 1.5 | 1.3 | 1.5 | 1.8 | 1.9 | 1.9 | 1.8 | 1.7 | 1.4 | 1.3 | 1.2 | 1.1 | 1.1 |
| 15. Subsidies | 4.6 | 2.4 | 0.9 | 0.8 | 1.3 | 1.4 | 1.1 | 1.2 | 1.2 | 1.5 | 1.4 | 1.2 | 1.1 | 1.2 | 1.2 | 1.1 | 1.0 | 1.0 |
| 16. Other current expenditure | 1.1 | 1.8 | 1.5 | 1.6 | 1.5 | 1.8 | 1.6 | 1.5 | 1.5 | 1.7 | 1.7 | 1.9 | 1.8 | 1.6 | 2.1 | 2.1 | 2.2 | 2.3 |
| 17. Total current expenditure | 39.7 | 39.1 | 34.3 | 32.6 | 32.8 | 38.6 | 37.8 | 36.9 | 37.1 | 38.3 | 38.7 | 38.5 | 38.6 | 37.9 | 37.7 | 38.1 | 38.5 | 38.2 |
| 18. Gross saving | 5.2 | 0.9 | 0.7 | 1.3 | 1.5 | -3.4 | -3.9 | -1.2 | -1.6 | -0.2 | 0.2 | 2.1 | 1.0 | 2.3 | 2.4 | 2.0 | 1.2 | 1.0 |
| 19. Capital transfers received | 0.0 | 0.2 | 0.3 | 0.5 | 0.2 | 1.0 | 0.9 | 1.2 | 1.1 | 1.3 | 1.3 | 2.4 | 0.7 | 0.4 | 0.7 | 0.8 | 0.9 | 1.1 |
| 20. Total revenue | 44.9 | 40.1 | 35.2 | 34.3 | 34.5 | 36.3 | 34.7 | 37.0 | 36.6 | 39.4 | 40.2 | 43.1 | 40.2 | 40.6 | 40.8 | 40.8 | 40.7 | 40.3 |
| 21. Gross fixed capital formation | 3.3 | 3.6 | 3.8 | 3.2 | 3.4 | 3.9 | 3.6 | 3.7 | 3.2 | 3.3 | 4.1 | 6.4 | 3.4 | 3.4 | 3.7 | 3.4 | 3.0 | 3.1 |
| 22. Other capital expenditure | 5.4 | 10.0 | 0.7 | 0.6 | 0.8 | 1.9 | 0.9 | 0.8 | 0.6 | 0.6 | 0.5 | 0.8 | 0.7 | 0.3 | 0.4 | 0.3 | 0.3 | 0.2 |
| 23. Total expenditure | 48.4 | 52.8 | 38.8 | 36.4 | 37.0 | 44.4 | 42.2 | 41.4 | 41.0 | 42.3 | 43.3 | 45.8 | 42.7 | 41.5 | 41.8 | 41.8 | 41.8 | 41.5 |
| 24. Tax burden | 39.5 | 33.8 | 29.3 | 29.1 | 29.0 | 28.8 | 28.1 | 29.0 | 28.6 | 30.9 | 31.8 | 32.5 | 33.1 | 34.1 | 34.1 | 34.3 | 34.3 | 33.8 |
| 25. Net lending (+) or net borrowing (-) | -3.5 | -12.6 | -3.6 | -2.1 | -2.5 | -8.1 | -7.5 | -4.5 | -4.4 | -2.9 | -3.1 | -2.7 | -2.5 | -1.0 | -1.1 | -0.9 | -1.2 | -1.3 |

Table 18C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Slovakia

(EURO-SKK; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|--------|------|-------|------|-------|-------|-------|------|-------|------|------|-------|-------|-------|-------|------|------|------|
| 1. Taxes on production and imports | 6.4 | 12.7 | -0.1 | 10.8 | 2.2 | -6.3 | 4.5 | 13.2 | -2.2 | 7.2 | 4.8 | 5.5 | 1.8 | 7.8 | 5.6 | 4.4 | 7.0 | 3.3 |
| 2. Current taxes on income and wealth | -0.6 | -8.5 | 13.6 | 13.0 | 14.1 | -19.1 | 1.9 | 6.4 | 4.2 | 11.5 | 10.6 | 11.4 | 2.5 | 4.8 | 6.5 | 5.7 | 1.4 | 4.8 |
| 3. Social contributions | 18.0 | 12.0 | 3.9 | 11.2 | 10.0 | -0.5 | 3.5 | 4.8 | 4.4 | 9.9 | 3.9 | 6.6 | 5.2 | 8.0 | 6.7 | 7.1 | 4.6 | 3.9 |
| 4. Of which actual social contributions | 18.0 | 12.2 | 3.7 | 11.1 | 10.0 | -0.6 | 3.0 | 4.7 | 4.8 | 9.8 | 3.8 | 6.5 | 5.2 | 8.0 | 6.8 | 7.1 | 4.6 | 3.9 |
| 5. Other current revenue, including sales | -3.1 | 20.5 | 18.7 | -5.8 | 21.4 | 13.2 | -5.8 | 22.2 | 5.9 | 5.3 | 1.5 | 18.8 | -19.7 | -0.6 | 3.2 | 0.9 | 1.1 | 1.6 |
| 6. Total current revenue | 7.5 | 9.0 | 6.3 | 8.6 | 9.8 | -3.7 | 1.8 | 10.6 | 2.6 | 8.5 | 4.8 | 9.3 | -1.2 | 6.0 | 5.8 | 5.1 | 4.2 | 3.6 |
| 7. Government consumption expenditure | 18.6 | 9.0 | 13.4 | 2.4 | 11.1 | 6.6 | 2.3 | -0.4 | -0.2 | 2.6 | 4.7 | 6.1 | 3.2 | 4.3 | 4.5 | 8.3 | 7.6 | 5.7 |
| 8. Collective consumption | -12.0 | 13.2 | 12.4 | -7.3 | 8.3 | 8.0 | 0.8 | 1.3 | -4.1 | -0.2 | 8.1 | 7.1 | 5.0 | 4.8 | 3.4 | 10.3 | 8.5 | 5.1 |
| 9. Social transfers in kind | 159.5 | 3.7 | 14.9 | 16.9 | 14.4 | 5.0 | 4.0 | -2.2 | 4.4 | 5.6 | 1.3 | 4.9 | 1.2 | 3.7 | 5.7 | 6.0 | 6.5 | 6.5 |
| 10. Compensation of employees | 11.6 | 4.1 | 10.5 | 4.0 | 11.5 | 7.3 | 3.8 | 2.4 | 2.3 | 6.4 | 5.4 | 5.2 | 5.8 | 5.1 | 5.5 | 9.2 | 8.8 | 5.4 |
| 11. Intermediate consumption | 23.8 | 21.3 | 27.1 | -1.8 | 1.7 | 17.7 | 2.0 | 3.5 | 1.8 | -0.1 | 4.0 | 8.1 | -4.4 | 7.1 | 2.6 | 2.9 | 2.5 | 5.2 |
| 12. Social transfers other than in kind | 11.7 | 5.2 | 7.4 | 8.8 | 6.5 | 13.3 | 7.8 | 0.7 | 4.3 | 1.9 | 2.3 | 2.8 | 2.9 | 1.7 | 3.4 | 6.6 | 5.1 | 2.9 |
| 13. Social transfers in kind via market producers | 986.6 | 6.8 | 10.8 | 13.3 | 14.9 | 4.0 | 6.0 | -2.6 | 3.2 | 4.7 | 4.5 | 4.3 | 6.2 | 0.2 | 5.4 | 10.2 | 8.6 | 4.9 |
| 14. Interest | 19.0 | 32.0 | -5.8 | 8.6 | 3.4 | 1.4 | -5.5 | 24.9 | 18.9 | 8.1 | 4.2 | -4.2 | -3.0 | -11.4 | -0.8 | -3.5 | -3.0 | -2.2 |
| 15. Subsidies | -9.0 | 3.1 | 13.9 | 1.1 | 74.1 | -4.6 | -10.8 | 12.2 | 1.6 | 21.0 | -1.2 | -11.0 | -7.3 | 10.7 | 7.4 | -4.1 | 1.7 | 2.3 |
| 16. Other current expenditure 1) | 0.0 | 0.8 | -0.3 | 0.1 | -0.1 | 0.3 | -0.2 | -0.1 | 0.0 | 0.2 | 0.0 | 0.2 | -0.2 | -0.2 | 0.5 | 0.0 | 0.2 | 0.0 |
| 17. Total current expenditure | 18.1 | 12.0 | 10.2 | 6.6 | 9.3 | 10.1 | 3.9 | 2.2 | 3.7 | 4.5 | 3.5 | 4.2 | 1.8 | 2.3 | 5.7 | 6.3 | 6.2 | 4.2 |
| 18. Gross saving 1) | -4.0 | -1.1 | -1.3 | 0.6 | 0.2 | -4.8 | -0.6 | 2.8 | -0.4 | 1.3 | 0.5 | 1.9 | -1.2 | 1.4 | 0.0 | -0.4 | -0.7 | -0.2 |
| 19. Capital transfers received | 2009.3 | 11.3 | 110.6 | 72.0 | -46.2 | 288.4 | 0.9 | 38.4 | -11.6 | 26.5 | -2.4 | 99.1 | -72.4 | -42.7 | 105.1 | 18.8 | 22.3 | 22.3 |
| 20. Total revenue | 7.9 | 9.0 | 6.8 | 9.2 | 9.0 | -1.7 | 1.8 | 11.3 | 2.1 | 9.0 | 4.5 | 12.2 | -5.2 | 5.2 | 6.7 | 5.4 | 4.6 | 4.0 |
| 21. Gross fixed capital formation | 60.7 | 9.1 | 23.6 | -6.4 | 15.8 | 7.6 | -3.7 | 9.5 | -10.5 | 4.7 | 26.5 | 62.1 | -45.9 | 3.4 | 17.6 | -5.4 | -5.5 | 6.0 |
| 22. Other capital expenditure 1) | 1.1 | 4.4 | -0.8 | -0.1 | 0.2 | 1.0 | -1.0 | -0.1 | -0.2 | 0.0 | -0.1 | 0.3 | -0.2 | -0.4 | 0.1 | -0.1 | -0.1 | 0.0 |
| 23. Total expenditure | 22.8 | 21.9 | 9.1 | 5.0 | 10.4 | 12.2 | 1.0 | 2.7 | 2.0 | 4.4 | 5.0 | 10.6 | -5.2 | 1.4 | 6.9 | 5.1 | 5.1 | 4.3 |
| 24. Tax burden | 8.9 | 7.2 | 4.2 | 11.6 | 8.0 | -7.1 | 3.5 | 8.2 | 1.8 | 9.0 | 5.6 | 7.1 | 3.4 | 7.3 | 6.3 | 5.7 | 5.1 | 3.4 |
| 25. Net lending (+) or net borrowing (-) | -6.3 | -5.5 | -0.7 | 1.5 | -0.5 | -5.6 | 0.7 | 3.0 | 0.1 | 1.5 | -0.2 | 0.4 | 0.2 | 1.5 | -0.1 | 0.1 | -0.2 | -0.1 |

1) Changes in GDP ratios.

Table 18D**Contributions to the change in the general government gross debt ratio****Slovakia**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 3.5 | 7.2 | 3.6 | 2.1 | 2.5 | 8.1 | 7.5 | 4.5 | 4.4 | 2.9 | 3.1 | 2.7 | 2.5 | 1.0 | 1.1 | 0.9 | 1.2 | 1.3 | |
| 2. Interest payments (% of GDP) | 2.4 | 4.0 | 1.5 | 1.4 | 1.3 | 1.5 | 1.3 | 1.5 | 1.8 | 1.9 | 1.9 | 1.8 | 1.7 | 1.4 | 1.3 | 1.2 | 1.1 | 1.1 | |
| 3. Implicit interest rate 2) | : | 8.6 | 4.7 | 5.0 | 4.8 | 4.8 | 3.8 | 4.0 | 4.2 | 3.7 | 3.6 | 3.5 | 3.3 | 2.9 | 2.8 | 2.6 | 2.5 | 2.4 | |
| 4. Nominal GDP growth rate | 16.3 | 8.5 | 11.6 | 12.1 | 8.6 | -6.6 | 6.2 | 4.6 | 3.2 | 1.2 | 2.6 | 4.6 | 1.6 | 4.3 | 6.2 | 5.2 | 5.0 | 5.0 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 3.5 | 7.2 | 3.6 | 2.1 | 2.5 | 8.1 | 7.5 | 4.5 | 4.4 | 2.9 | 3.1 | 2.7 | 2.5 | 1.0 | 1.1 | 0.9 | 1.2 | 1.3 | |
| 6. Contribution of nominal GDP growth | : | -4.0 | -3.6 | -3.4 | -2.4 | 2.0 | -2.1 | -1.8 | -1.3 | -0.6 | -1.4 | -2.3 | -0.8 | -2.1 | -3.0 | -2.4 | -2.3 | -2.2 | |
| 7. Stock-flow adjustment 3) | : | -2.6 | -3.3 | 0.3 | -1.9 | -2.4 | -0.7 | -0.2 | 5.3 | 0.7 | -2.9 | -1.9 | -1.5 | 0.5 | 0.0 | 0.2 | 0.3 | 0.6 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 1.1 | 3.2 | 2.1 | 0.6 | 1.2 | 6.7 | 6.2 | 2.9 | 2.6 | 1.0 | 1.2 | 0.9 | 0.8 | -0.5 | -0.3 | -0.3 | 0.0 | 0.2 | |
| 9. Snow-ball effect | : | 0.0 | -2.2 | -2.0 | -1.1 | 3.5 | -0.8 | -0.2 | 0.4 | 1.3 | 0.6 | -0.6 | 0.9 | -0.7 | -1.6 | -1.2 | -1.2 | -1.2 | |
| 10. Stock-flow adjustment 3) | : | -2.6 | -3.3 | 0.3 | -1.9 | -2.4 | -0.7 | -0.2 | 5.3 | 0.7 | -2.9 | -1.9 | -1.5 | 0.5 | 0.0 | 0.2 | 0.3 | 0.6 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 0.7 | -3.3 | -1.1 | -1.7 | 7.8 | 4.6 | 2.5 | 8.3 | 3.0 | -1.2 | -1.6 | 0.1 | -0.7 | -1.9 | -1.3 | -0.8 | -0.4 | |
| 12. Level of gross debt (end of year) | 21.6 | 51.1 | 31.4 | 30.3 | 28.6 | 36.4 | 41.0 | 43.5 | 51.8 | 54.7 | 53.5 | 51.9 | 52.0 | 51.3 | 49.4 | 48.1 | 47.3 | 46.9 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 19A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Finland

(Mrd EURO-FIM)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|-------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 13.4 | 18.3 | 22.8 | 23.6 | 24.1 | 23.4 | 24.2 | 27.2 | 28.1 | 29.3 | 29.6 | 29.7 | 31.1 | 31.6 | 33.1 | 33.4 | 34.2 | 35.0 |
| 2. Current taxes on income and wealth | 16.6 | 27.9 | 29.0 | 31.8 | 32.6 | 28.1 | 28.9 | 31.2 | 31.2 | 32.9 | 33.8 | 34.8 | 35.6 | 37.2 | 37.4 | 38.9 | 40.5 | 41.7 |
| 3. Social contributions | 14.1 | 16.0 | 20.5 | 21.6 | 22.6 | 22.3 | 22.9 | 24.0 | 25.5 | 25.9 | 26.3 | 26.9 | 27.9 | 27.3 | 27.9 | 28.2 | 29.6 | 30.4 |
| 4. Of which actual social contributions | 13.9 | 16.0 | 20.5 | 21.6 | 22.6 | 22.3 | 22.9 | 24.0 | 25.5 | 25.9 | 26.3 | 26.9 | 27.9 | 27.3 | 27.9 | 28.2 | 29.6 | 30.4 |
| 5. Other current revenue, including sales | 10.0 | 12.1 | 17.0 | 19.0 | 21.0 | 19.4 | 19.9 | 21.1 | 21.6 | 22.0 | 22.0 | 22.1 | 21.9 | 22.6 | 23.3 | 23.8 | 24.3 | 24.7 |
| 6. Total current revenue | 54.1 | 74.3 | 89.3 | 96.0 | 100.2 | 93.2 | 96.0 | 103.6 | 106.4 | 110.1 | 111.7 | 113.5 | 116.6 | 118.7 | 121.7 | 124.3 | 128.6 | 131.7 |
| 7. Government consumption expenditure | 21.6 | 26.9 | 36.9 | 38.8 | 41.9 | 43.7 | 44.6 | 46.3 | 48.4 | 50.1 | 50.7 | 51.5 | 51.5 | 51.5 | 53.1 | 55.3 | 58.1 | 60.1 |
| 8. Collective consumption | 8.0 | 9.7 | 13.3 | 14.1 | 15.1 | 15.8 | 15.9 | 16.0 | 16.6 | 17.6 | 17.9 | 18.0 | 17.4 | 17.4 | 17.9 | 18.5 | 19.6 | 19.9 |
| 9. Social transfers in kind | 13.6 | 17.2 | 23.6 | 24.8 | 26.8 | 27.9 | 28.7 | 30.2 | 31.9 | 32.6 | 32.8 | 33.5 | 34.0 | 34.1 | 35.3 | 36.9 | 38.5 | 40.3 |
| 10. Compensation of employees | 14.5 | 17.4 | 22.5 | 23.4 | 24.9 | 25.8 | 26.4 | 27.4 | 28.6 | 29.1 | 29.2 | 29.1 | 28.8 | 28.1 | 28.8 | 29.6 | 30.9 | 31.8 |
| 11. Intermediate consumption | 8.0 | 10.2 | 15.1 | 16.3 | 17.8 | 18.8 | 19.6 | 20.4 | 21.4 | 22.4 | 22.6 | 23.3 | 23.5 | 24.3 | 25.0 | 26.1 | 27.2 | 28.2 |
| 12. Social transfers other than in kind | 21.0 | 21.3 | 26.5 | 27.1 | 28.4 | 31.2 | 32.7 | 33.9 | 36.1 | 38.4 | 40.3 | 41.6 | 42.2 | 42.6 | 43.1 | 43.9 | 45.1 | 46.2 |
| 13. Social transfers in kind via market producers | 1.4 | 2.1 | 3.7 | 3.9 | 4.3 | 4.6 | 4.8 | 5.1 | 5.3 | 5.5 | 5.6 | 5.9 | 6.1 | 6.3 | 6.7 | 7.0 | 7.4 | 7.7 |
| 14. Interest | 3.8 | 3.7 | 2.6 | 2.7 | 2.7 | 2.4 | 2.5 | 2.8 | 2.9 | 2.6 | 2.5 | 2.4 | 2.3 | 2.2 | 2.1 | 1.9 | 1.9 | 1.9 |
| 15. Subsidies | 2.6 | 2.0 | 2.3 | 2.3 | 2.5 | 2.5 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 2.8 | 2.7 | 2.7 | 2.7 | 2.8 | 3.0 | 3.1 |
| 16. Other current expenditure | 2.4 | 3.4 | 4.4 | 4.5 | 4.8 | 5.1 | 5.3 | 5.6 | 5.7 | 6.1 | 6.2 | 5.9 | 5.8 | 5.5 | 5.9 | 6.0 | 6.1 | 6.2 |
| 17. Total current expenditure | 53.7 | 60.1 | 77.0 | 80.1 | 85.4 | 90.4 | 93.9 | 97.9 | 102.6 | 106.9 | 109.1 | 110.9 | 111.4 | 111.8 | 114.2 | 117.3 | 121.6 | 125.0 |
| 18. Gross saving | 0.5 | 14.2 | 12.3 | 15.9 | 14.8 | 2.8 | 2.0 | 5.7 | 3.8 | 3.2 | 2.6 | 2.6 | 5.1 | 6.9 | 7.5 | 7.0 | 6.9 | 6.7 |
| 19. Capital transfers received | 0.2 | 0.5 | 0.7 | 0.6 | 0.9 | 0.6 | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 0.8 | 0.7 | 1.1 | 0.8 | 0.7 | 0.5 | 0.4 |
| 20. Total revenue | 54.3 | 74.8 | 90.0 | 96.7 | 101.1 | 93.8 | 96.7 | 104.2 | 107.1 | 110.9 | 112.3 | 114.3 | 117.2 | 119.8 | 122.5 | 125.0 | 129.1 | 132.1 |
| 21. Gross fixed capital formation | 3.7 | 4.8 | 5.8 | 6.5 | 7.0 | 7.1 | 6.8 | 7.5 | 8.1 | 8.5 | 8.7 | 7.9 | 9.0 | 9.2 | 9.9 | 10.1 | 10.6 | 10.9 |
| 22. Other capital expenditure | 2.8 | 0.5 | 0.3 | 0.5 | 0.6 | 0.8 | 0.7 | 0.9 | 0.8 | 0.7 | 0.7 | 0.6 | 0.5 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 |
| 23. Total expenditure | 60.2 | 65.4 | 83.1 | 87.1 | 93.0 | 98.3 | 101.4 | 106.2 | 111.5 | 116.1 | 118.5 | 119.4 | 121.0 | 121.3 | 124.4 | 127.7 | 132.6 | 136.3 |
| 24. Tax burden | 44.2 | 62.7 | 73.0 | 77.7 | 80.0 | 74.3 | 76.6 | 83.0 | 85.5 | 89.0 | 90.3 | 92.3 | 95.4 | 97.3 | 99.3 | 101.3 | 105.0 | 107.6 |
| 25. Net lending (+) or net borrowing (-) | -5.8 | 9.4 | 6.9 | 9.6 | 8.1 | -4.5 | -4.8 | -2.0 | -4.3 | -5.2 | -6.2 | -5.1 | -3.8 | -1.6 | -1.9 | -2.7 | -3.6 | -4.1 |

Table 19B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Finland

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 13.6 | 13.4 | 13.2 | 12.6 | 12.4 | 12.9 | 12.9 | 13.7 | 14.0 | 14.3 | 14.3 | 14.0 | 14.3 | 14.0 | 14.1 | 13.9 | 13.8 | 13.7 |
| 2. Current taxes on income and wealth | 16.8 | 20.4 | 16.8 | 17.0 | 16.8 | 15.4 | 15.4 | 15.8 | 15.5 | 16.1 | 16.3 | 16.5 | 16.4 | 16.5 | 15.9 | 16.1 | 16.3 | 16.3 |
| 3. Social contributions | 14.3 | 11.7 | 11.9 | 11.6 | 11.6 | 12.3 | 12.2 | 12.1 | 12.7 | 12.7 | 12.7 | 12.7 | 12.8 | 12.1 | 11.9 | 11.7 | 11.9 | 11.9 |
| 4. Of which actual social contributions | 14.1 | 11.7 | 11.9 | 11.6 | 11.6 | 12.3 | 12.2 | 12.1 | 12.7 | 12.7 | 12.7 | 12.7 | 12.8 | 12.1 | 11.9 | 11.7 | 11.9 | 11.9 |
| 5. Other current revenue, including sales | 10.2 | 8.9 | 9.8 | 10.2 | 10.8 | 10.7 | 10.6 | 10.7 | 10.7 | 10.7 | 10.7 | 10.4 | 10.1 | 10.0 | 9.9 | 9.9 | 9.8 | 9.7 |
| 6. Total current revenue | 54.9 | 54.4 | 51.6 | 51.3 | 51.6 | 51.3 | 51.0 | 52.3 | 52.9 | 53.9 | 54.0 | 53.7 | 53.6 | 52.6 | 51.9 | 51.6 | 51.8 | 51.6 |
| 7. Government consumption expenditure | 21.9 | 19.7 | 21.3 | 20.8 | 21.6 | 24.1 | 23.7 | 23.4 | 24.1 | 24.5 | 24.5 | 24.4 | 23.7 | 22.8 | 22.7 | 23.0 | 23.4 | 23.6 |
| 8. Collective consumption | 8.1 | 7.1 | 7.7 | 7.5 | 7.8 | 8.7 | 8.4 | 8.1 | 8.3 | 8.6 | 8.6 | 8.5 | 8.0 | 7.7 | 7.6 | 7.7 | 7.9 | 7.8 |
| 9. Social transfers in kind | 13.8 | 12.6 | 13.6 | 13.2 | 13.8 | 15.4 | 15.2 | 15.3 | 15.8 | 15.9 | 15.9 | 15.9 | 15.6 | 15.1 | 15.0 | 15.3 | 15.5 | 15.8 |
| 10. Compensation of employees | 14.8 | 12.7 | 13.0 | 12.5 | 12.8 | 14.2 | 14.0 | 13.9 | 14.2 | 14.3 | 14.1 | 13.8 | 13.2 | 12.4 | 12.3 | 12.3 | 12.5 | 12.4 |
| 11. Intermediate consumption | 8.1 | 7.5 | 8.7 | 8.7 | 9.2 | 10.3 | 10.4 | 10.3 | 10.7 | 11.0 | 10.9 | 11.0 | 10.8 | 10.8 | 10.7 | 10.8 | 11.0 | 11.0 |
| 12. Social transfers other than in kind | 21.3 | 15.6 | 15.3 | 14.5 | 14.6 | 17.2 | 17.4 | 17.1 | 17.9 | 18.8 | 19.5 | 19.6 | 19.4 | 18.9 | 18.4 | 18.2 | 18.2 | 18.1 |
| 13. Social transfers in kind via market producers | 1.4 | 1.6 | 2.1 | 2.1 | 2.2 | 2.5 | 2.5 | 2.6 | 2.6 | 2.7 | 2.7 | 2.8 | 2.8 | 2.8 | 2.8 | 2.9 | 3.0 | 3.0 |
| 14. Interest | 3.8 | 2.7 | 1.5 | 1.4 | 1.4 | 1.3 | 1.3 | 1.4 | 1.4 | 1.3 | 1.2 | 1.2 | 1.1 | 1.0 | 0.9 | 0.8 | 0.8 | 0.7 |
| 15. Subsidies | 2.7 | 1.5 | 1.3 | 1.2 | 1.3 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 |
| 16. Other current expenditure | 2.4 | 2.5 | 2.6 | 2.4 | 2.5 | 2.8 | 2.8 | 2.9 | 2.8 | 3.0 | 3.0 | 2.8 | 2.6 | 2.4 | 2.5 | 2.5 | 2.5 | 2.4 |
| 17. Total current expenditure | 54.5 | 44.1 | 44.5 | 42.8 | 44.0 | 49.7 | 49.9 | 49.4 | 51.0 | 52.3 | 52.7 | 52.5 | 51.2 | 49.5 | 48.7 | 48.7 | 49.0 | 49.0 |
| 18. Gross saving | 0.5 | 10.4 | 7.1 | 8.5 | 7.6 | 1.5 | 1.1 | 2.9 | 1.9 | 1.6 | 1.2 | 1.2 | 2.4 | 3.1 | 3.2 | 2.9 | 2.8 | 2.6 |
| 19. Capital transfers received | 0.2 | 0.4 | 0.4 | 0.3 | 0.5 | 0.3 | 0.4 | 0.3 | 0.3 | 0.4 | 0.3 | 0.4 | 0.3 | 0.5 | 0.3 | 0.3 | 0.2 | 0.2 |
| 20. Total revenue | 55.1 | 54.8 | 52.0 | 51.7 | 52.1 | 51.6 | 51.4 | 52.6 | 53.3 | 54.3 | 54.3 | 54.0 | 53.9 | 53.0 | 52.2 | 51.9 | 52.1 | 51.8 |
| 21. Gross fixed capital formation | 3.7 | 3.5 | 3.3 | 3.5 | 3.6 | 3.9 | 3.6 | 3.8 | 4.0 | 4.2 | 4.2 | 3.7 | 4.1 | 4.1 | 4.2 | 4.2 | 4.3 | 4.3 |
| 22. Other capital expenditure | 2.9 | 0.4 | 0.2 | 0.2 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.3 | 0.3 | 0.3 | 0.2 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 |
| 23. Total expenditure | 61.1 | 47.9 | 48.1 | 46.6 | 47.9 | 54.1 | 53.9 | 53.7 | 55.4 | 56.8 | 57.3 | 56.5 | 55.6 | 53.7 | 53.1 | 53.0 | 53.5 | 53.4 |
| 24. Tax burden | 44.9 | 45.9 | 42.2 | 41.5 | 41.2 | 40.9 | 40.7 | 41.9 | 42.5 | 43.5 | 43.6 | 43.6 | 43.9 | 43.1 | 42.4 | 42.1 | 42.3 | 42.2 |
| 25. Net lending (+) or net borrowing (-) | -5.9 | 6.9 | 4.0 | 5.1 | 4.2 | -2.5 | -2.5 | -1.0 | -2.2 | -2.5 | -3.0 | -2.4 | -1.7 | -0.7 | -0.8 | -1.1 | -1.4 | -1.6 |

Table 19C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Finland

(EURO-FIM; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|------|------|------|------|-------|------|------|------|------|-------|------|-------|------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 4.4 | 3.8 | 4.4 | 3.4 | 1.8 | -2.8 | 3.6 | 12.2 | 3.5 | 4.2 | 0.9 | 0.4 | 4.8 | 1.5 | 4.8 | 1.1 | 2.2 | 2.3 |
| 2. Current taxes on income and wealth | 13.2 | 23.1 | 4.1 | 9.7 | 2.5 | -13.8 | 2.9 | 8.0 | -0.1 | 5.6 | 2.6 | 3.0 | 2.2 | 4.5 | 0.4 | 4.1 | 4.2 | 2.9 |
| 3. Social contributions | -0.4 | 1.0 | 7.3 | 5.4 | 4.4 | -1.3 | 2.8 | 5.0 | 6.2 | 1.5 | 1.5 | 2.5 | 3.7 | -2.3 | 2.4 | 1.0 | 4.9 | 2.7 |
| 4. Of which actual social contributions | -0.4 | 1.2 | 7.3 | 5.4 | 4.4 | -1.3 | 2.8 | 5.0 | 6.2 | 1.5 | 1.5 | 2.5 | 3.7 | -2.3 | 2.4 | 1.0 | 4.9 | 2.7 |
| 5. Other current revenue, including sales | 2.9 | 17.9 | 8.6 | 12.0 | 10.5 | -7.5 | 2.5 | 6.1 | 2.2 | 1.7 | 0.4 | 0.1 | -0.6 | 3.1 | 2.9 | 2.2 | 2.0 | 1.6 |
| 6. Total current revenue | 5.6 | 11.9 | 5.7 | 7.6 | 4.3 | -7.0 | 3.0 | 7.9 | 2.8 | 3.4 | 1.4 | 1.6 | 2.7 | 1.8 | 2.5 | 2.2 | 3.4 | 2.5 |
| 7. Government consumption expenditure | 4.8 | 4.7 | 4.5 | 5.4 | 7.8 | 4.4 | 1.9 | 3.8 | 4.7 | 3.5 | 1.1 | 1.7 | -0.2 | 0.1 | 3.2 | 4.1 | 5.0 | 3.5 |
| 8. Collective consumption | 5.2 | 2.6 | 4.2 | 5.7 | 7.2 | 4.9 | 0.4 | 0.8 | 3.7 | 6.0 | 1.7 | 0.7 | -3.1 | -0.1 | 2.5 | 3.4 | 6.1 | 1.6 |
| 9. Social transfers in kind | 4.6 | 6.0 | 4.7 | 5.2 | 8.2 | 4.2 | 2.7 | 5.5 | 5.3 | 2.2 | 0.8 | 2.2 | 1.4 | 0.2 | 3.5 | 4.5 | 4.5 | 4.5 |
| 10. Compensation of employees | 5.2 | 4.5 | 3.2 | 4.1 | 6.3 | 3.4 | 2.5 | 3.8 | 4.1 | 2.0 | 0.2 | -0.3 | -1.2 | -2.4 | 2.7 | 2.6 | 4.6 | 2.8 |
| 11. Intermediate consumption | 5.3 | 5.9 | 6.0 | 7.9 | 9.2 | 5.6 | 4.3 | 4.2 | 5.1 | 4.7 | 0.9 | 2.7 | 1.1 | 3.5 | 2.8 | 4.2 | 4.4 | 3.6 |
| 12. Social transfers other than in kind | 0.6 | -1.4 | 2.2 | 2.3 | 5.0 | 9.9 | 4.6 | 3.7 | 6.5 | 6.6 | 4.7 | 3.2 | 1.6 | 0.9 | 1.0 | 2.0 | 2.6 | 2.5 |
| 13. Social transfers in kind via market producers | 15.7 | 8.3 | 7.1 | 5.8 | 11.7 | 6.2 | 3.8 | 6.0 | 4.2 | 4.2 | 2.4 | 5.0 | 4.1 | 3.0 | 5.2 | 5.8 | 5.1 | 3.5 |
| 14. Interest | 9.7 | 0.5 | -2.7 | 2.7 | 2.4 | -11.0 | 3.4 | 10.1 | 4.2 | -9.2 | -2.2 | -3.9 | -4.6 | -4.6 | -7.2 | -6.0 | -2.0 | -1.8 |
| 15. Subsidies | -25.0 | 2.4 | 8.7 | 2.8 | 6.2 | 0.6 | 7.0 | 2.8 | 0.6 | -1.6 | -0.3 | 5.3 | -5.6 | 1.1 | 1.7 | 1.8 | 8.4 | 1.9 |
| 16. Other current expenditure 1) | 0.1 | -0.1 | 0.0 | -0.1 | 0.1 | 0.3 | 0.0 | 0.0 | 0.0 | 0.2 | 0.0 | -0.2 | -0.1 | -0.2 | 0.1 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 2.6 | 2.3 | 3.6 | 4.1 | 6.6 | 5.8 | 3.9 | 4.2 | 4.8 | 4.2 | 2.0 | 1.7 | 0.4 | 0.3 | 2.2 | 2.7 | 3.7 | 2.8 |
| 18. Gross saving 1) | 1.6 | 4.4 | 0.9 | 1.4 | -0.9 | -6.1 | -0.5 | 1.8 | -1.0 | -0.4 | -0.3 | 0.0 | 1.2 | 0.7 | 0.1 | -0.3 | -0.1 | -0.2 |
| 19. Capital transfers received | 48.9 | 15.2 | 6.7 | -7.6 | 44.3 | -31.0 | 11.8 | -6.0 | 3.3 | 23.6 | -22.6 | 20.9 | -17.5 | 64.3 | -24.5 | -18.5 | -18.9 | -20.4 |
| 20. Total revenue | 5.7 | 11.9 | 5.7 | 7.4 | 4.6 | -7.2 | 3.0 | 7.8 | 2.8 | 3.6 | 1.2 | 1.7 | 2.6 | 2.2 | 2.3 | 2.1 | 3.3 | 2.4 |
| 21. Gross fixed capital formation | 12.0 | -3.7 | -2.4 | 12.8 | 6.9 | 2.3 | -4.6 | 10.2 | 8.1 | 5.0 | 2.0 | -8.8 | 14.0 | 2.2 | 7.1 | 2.0 | 5.4 | 2.5 |
| 22. Other capital expenditure 1) | -1.3 | -0.4 | -0.1 | 0.0 | 0.1 | 0.1 | -0.1 | 0.1 | -0.1 | 0.0 | 0.0 | -0.1 | 0.0 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | 0.9 | 1.1 | 3.0 | 4.8 | 6.8 | 5.7 | 3.2 | 4.8 | 4.9 | 4.2 | 2.1 | 0.8 | 1.3 | 0.3 | 2.6 | 2.7 | 3.8 | 2.7 |
| 24. Tax burden | 6.2 | 10.9 | 5.1 | 6.4 | 3.1 | -7.2 | 3.0 | 8.4 | 3.0 | 4.0 | 1.5 | 2.2 | 3.4 | 2.0 | 2.1 | 2.0 | 3.6 | 2.5 |
| 25. Net lending (+) or net borrowing (-) | 2.7 | 5.2 | 1.3 | 1.1 | -0.9 | -6.7 | 0.0 | 1.5 | -1.1 | -0.4 | -0.5 | 0.6 | 0.7 | 1.0 | -0.1 | -0.3 | -0.3 | -0.2 |

1) Changes in GDP ratios.

Table 19D**Contributions to the change in the general government gross debt ratio****Finland**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 5.9 | -5.0 | -4.0 | -5.1 | -4.2 | 2.5 | 2.5 | 1.0 | 2.2 | 2.5 | 3.0 | 2.4 | 1.7 | 0.7 | 0.8 | 1.1 | 1.4 | 1.6 | |
| 2. Interest payments (% of GDP) | 3.8 | 2.6 | 1.5 | 1.4 | 1.4 | 1.3 | 1.3 | 1.4 | 1.4 | 1.3 | 1.2 | 1.2 | 1.1 | 1.0 | 0.9 | 0.8 | 0.8 | 0.7 | |
| 3. Implicit interest rate 2) | 7.4 | 6.4 | 3.9 | 4.0 | 4.3 | 3.8 | 3.3 | 3.1 | 3.0 | 2.4 | 2.2 | 2.0 | 1.8 | 1.6 | 1.5 | 1.4 | 1.3 | 1.3 | |
| 4. Nominal GDP growth rate | 8.6 | 6.0 | 5.0 | 8.2 | 3.8 | -6.4 | 3.5 | 5.2 | 1.5 | 1.6 | 1.3 | 2.2 | 2.8 | 3.8 | 3.8 | 2.8 | 2.9 | 2.9 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 5.9 | -5.0 | -4.0 | -5.1 | -4.2 | 2.5 | 2.5 | 1.0 | 2.2 | 2.5 | 3.0 | 2.4 | 1.7 | 0.7 | 0.8 | 1.1 | 1.4 | 1.6 | |
| 6. Contribution of nominal GDP growth | -4.4 | -2.4 | -1.9 | -2.9 | -1.3 | 2.2 | -1.4 | -2.3 | -0.7 | -0.9 | -0.7 | -1.3 | -1.7 | -2.3 | -2.3 | -1.6 | -1.7 | -1.7 | |
| 7. Stock-flow adjustment 3) | -2.5 | 5.8 | 4.0 | 3.8 | 4.1 | 4.2 | 4.3 | 2.7 | 3.9 | 0.9 | 1.3 | 2.1 | -0.4 | -0.2 | -0.4 | 0.6 | 0.3 | 0.6 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 2.1 | -7.5 | -5.5 | -6.5 | -5.6 | 1.2 | 1.2 | -0.4 | 0.7 | 1.3 | 1.8 | 1.3 | 0.7 | -0.3 | -0.1 | 0.3 | 0.7 | 0.9 | |
| 9. Snow-ball effect | -0.6 | 0.2 | -0.4 | -1.5 | 0.1 | 3.6 | -0.1 | -0.9 | 0.7 | 0.4 | 0.5 | -0.1 | -0.7 | -1.3 | -1.4 | -0.8 | -0.9 | -1.0 | |
| 10. Stock-flow adjustment 3) | -2.5 | 5.8 | 4.0 | 3.8 | 4.1 | 4.2 | 4.3 | 2.7 | 3.9 | 0.9 | 1.3 | 2.1 | -0.4 | -0.2 | -0.4 | 0.6 | 0.3 | 0.6 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | -1.0 | -1.5 | -1.8 | -4.2 | -1.3 | 9.0 | 5.4 | 1.4 | 5.4 | 2.6 | 3.6 | 3.2 | -0.4 | -1.8 | -1.8 | 0.2 | 0.1 | 0.5 | |
| 12. Level of gross debt (end of year) | 55.2 | 40.9 | 38.1 | 33.9 | 32.6 | 41.5 | 46.9 | 48.3 | 53.6 | 56.2 | 59.8 | 63.0 | 62.6 | 60.9 | 59.0 | 59.2 | 59.3 | 59.8 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 20A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| EA-19 | (Mrd EUR) | | | | | | | | | | | | | | | | | |
|---|-----------|------|------|------|------|------|------|------|------|---------|------|------|------|------|------|------|------|------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 695 | 905 | 1145 | 1202 | 1185 | 1136 | 1184 | 1232 | 1268 | 1289 | 1333 | 1369 | 1401 | 1453 | 1507 | 1545 | 1586 | 1625 |
| 2. Current taxes on income and wealth | 646 | 875 | 1076 | 1169 | 1186 | 1066 | 1092 | 1147 | 1208 | 1247 | 1270 | 1318 | 1358 | 1431 | 1501 | 1543 | 1581 | 1602 |
| 3. Social contributions | 953 | 1073 | 1309 | 1364 | 1417 | 1414 | 1440 | 1483 | 1509 | 1535 | 1568 | 1603 | 1651 | 1707 | 1757 | 1789 | 1836 | 1888 |
| 4. Of which actual social contributions | 873 | 993 | 1213 | 1264 | 1313 | 1306 | 1329 | 1370 | 1395 | 1420 | 1452 | 1487 | 1532 | 1588 | 1636 | 1664 | 1708 | 1756 |
| 5. Other current revenue, including sales | 292 | 318 | 412 | 438 | 468 | 477 | 492 | 513 | 519 | 532 | 537 | 534 | 537 | 540 | 558 | 568 | 576 | 586 |
| 6. Total current revenue | 2585 | 3170 | 3942 | 4173 | 4256 | 4093 | 4208 | 4375 | 4504 | 4603 | 4709 | 4824 | 4947 | 5131 | 5323 | 5446 | 5579 | 5701 |
| 7. Government consumption expenditure | 1148 | 1362 | 1771 | 1842 | 1938 | 2022 | 2055 | 2072 | 2083 | 2112 | 2147 | 2183 | 2236 | 2298 | 2364 | 2441 | 2513 | 2579 |
| 8. Collective consumption | 474 | 552 | 689 | 711 | 749 | 780 | 787 | 793 | 799 | 807 | 814 | 820 | 834 | 856 | 880 | 907 | 932 | 954 |
| 9. Social transfers in kind | 674 | 810 | 1082 | 1131 | 1188 | 1243 | 1268 | 1278 | 1283 | 1305 | 1334 | 1364 | 1402 | 1441 | 1484 | 1534 | 1581 | 1625 |
| 10. Compensation of employees | 613 | 718 | 904 | 933 | 976 | 1013 | 1024 | 1027 | 1024 | 1035 | 1049 | 1063 | 1084 | 1110 | 1142 | 1174 | 1206 | 1232 |
| 11. Intermediate consumption | 266 | 320 | 434 | 460 | 486 | 512 | 525 | 531 | 535 | 542 | 552 | 561 | 576 | 591 | 609 | 629 | 649 | 670 |
| 12. Social transfers other than in kind | 938 | 1088 | 1374 | 1418 | 1482 | 1582 | 1620 | 1640 | 1681 | 1721 | 1755 | 1792 | 1830 | 1871 | 1917 | 1992 | 2062 | 2119 |
| 13. Social transfers in kind via market producers | 276 | 333 | 447 | 466 | 491 | 520 | 534 | 543 | 551 | 566 | 584 | 602 | 627 | 647 | 665 | 690 | 712 | 733 |
| 14. Interest | 303 | 268 | 252 | 270 | 284 | 263 | 265 | 295 | 299 | 276 | 265 | 244 | 229 | 218 | 213 | 199 | 187 | 177 |
| 15. Subsidies | 95 | 99 | 104 | 110 | 115 | 134 | 137 | 134 | 133 | 138 | 152 | 161 | 161 | 163 | 171 | 177 | 165 | 167 |
| 16. Other current expenditure | 123 | 157 | 203 | 210 | 226 | 229 | 236 | 238 | 244 | 261 | 256 | 259 | 266 | 259 | 286 | 296 | 309 | 322 |
| 17. Total current expenditure | 2613 | 2984 | 3718 | 3868 | 4060 | 4251 | 4340 | 4408 | 4468 | 4538 | 4612 | 4682 | 4772 | 4858 | 5002 | 5157 | 5290 | 5419 |
| 18. Gross saving | -28 | 187 | 224 | 305 | 196 | -159 | -132 | -33 | 36 | 65 | 97 | 143 | 174 | 272 | 321 | 289 | 289 | 281 |
| 19. Capital transfers received | 33 | 35 | 45 | 47 | 42 | 53 | 44 | 51 | 48 | 57 | 52 | 60 | 53 | 48 | 52 | 55 | 56 | 57 |
| 20. Total revenue | 2618 | 3206 | 3987 | 4220 | 4298 | 4146 | 4252 | 4426 | 4552 | 4660 | 4761 | 4884 | 5000 | 5178 | 5375 | 5501 | 5635 | 5758 |
| 21. Gross fixed capital formation | 188 | 221 | 290 | 309 | 325 | 342 | 329 | 310 | 290 | 284 | 279 | 289 | 283 | 295 | 311 | 330 | 347 | 360 |
| 22. Other capital expenditure | 238 | 91 | 113 | 103 | 120 | 130 | 181 | 122 | 159 | 136 | 120 | 122 | 101 | 128 | 120 | 107 | 108 | 109 |
| 23. Total expenditure | 3039 | 3295 | 4121 | 4280 | 4505 | 4724 | 4850 | 4841 | 4916 | 4959 | 5011 | 5092 | 5156 | 5282 | 5433 | 5594 | 5745 | 5889 |
| 24. Tax burden | 2238 | 2799 | 3465 | 3668 | 3717 | 3550 | 3640 | 3789 | 3904 | 3994 | 4094 | 4224 | 4346 | 4526 | 4697 | 4805 | 4932 | 5042 |
| 25. Net lending (+) or net borrowing (-) | -421 | -89 | -134 | -60 | -207 | -578 | -598 | -415 | -365 | -299.00 | -250 | -208 | -156 | -104 | -58 | -93 | -110 | -131 |

Table 20B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| EA-19 | (percentage of GDP at current market prices (excessive deficit procedure)) | | | | | | | | | | | | | | | | | |
|---|--|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 12.1 | 12.9 | 12.9 | 12.8 | 12.3 | 12.2 | 12.4 | 12.6 | 12.9 | 13.0 | 13.1 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 | 13.0 |
| 2. Current taxes on income and wealth | 11.2 | 12.5 | 12.1 | 12.5 | 12.3 | 11.5 | 11.5 | 11.7 | 12.3 | 12.5 | 12.5 | 12.5 | 12.6 | 12.8 | 13.0 | 13.0 | 13.0 | 12.8 |
| 3. Social contributions | 16.6 | 15.3 | 14.7 | 14.5 | 14.7 | 15.2 | 15.1 | 15.1 | 15.3 | 15.5 | 15.4 | 15.2 | 15.3 | 15.2 | 15.2 | 15.1 | 15.0 | 15.1 |
| 4. Of which actual social contributions | 15.2 | 14.1 | 13.6 | 13.5 | 13.6 | 14.1 | 13.9 | 14.0 | 14.2 | 14.3 | 14.3 | 14.1 | 14.2 | 14.2 | 14.2 | 14.0 | 14.0 | 14.0 |
| 5. Other current revenue, including sales | 5.1 | 4.5 | 4.6 | 4.7 | 4.9 | 5.1 | 5.2 | 5.2 | 5.3 | 5.4 | 5.3 | 5.1 | 5.0 | 4.8 | 4.8 | 4.8 | 4.7 | 4.7 |
| 6. Total current revenue | 45.0 | 45.1 | 44.3 | 44.4 | 44.2 | 44.1 | 44.1 | 44.6 | 45.8 | 46.3 | 46.3 | 45.8 | 45.7 | 45.8 | 46.0 | 45.9 | 45.7 | 45.5 |
| 7. Government consumption expenditure | 20.0 | 19.4 | 19.9 | 19.6 | 20.1 | 21.8 | 21.5 | 21.1 | 21.2 | 21.3 | 21.1 | 20.7 | 20.7 | 20.5 | 20.4 | 20.6 | 20.6 | 20.6 |
| 8. Collective consumption | 8.3 | 7.9 | 7.7 | 7.6 | 7.8 | 8.4 | 8.3 | 8.1 | 8.1 | 8.1 | 8.0 | 7.8 | 7.7 | 7.6 | 7.6 | 7.6 | 7.6 | 7.6 |
| 9. Social transfers in kind | 11.7 | 11.5 | 12.2 | 12.0 | 12.4 | 13.4 | 13.3 | 13.0 | 13.0 | 13.1 | 13.1 | 13.0 | 13.0 | 12.9 | 12.8 | 12.9 | 13.0 | 13.0 |
| 10. Compensation of employees | 10.7 | 10.2 | 10.2 | 9.9 | 10.1 | 10.9 | 10.7 | 10.5 | 10.4 | 10.4 | 10.3 | 10.1 | 10.0 | 9.9 | 9.9 | 9.9 | 9.9 | 9.8 |
| 11. Intermediate consumption | 4.6 | 4.6 | 4.9 | 4.9 | 5.1 | 5.5 | 5.5 | 5.4 | 5.4 | 5.5 | 5.4 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 |
| 12. Social transfers other than in kind | 16.3 | 15.5 | 15.4 | 15.1 | 15.4 | 17.1 | 17.0 | 16.7 | 17.1 | 17.3 | 17.3 | 17.0 | 16.9 | 16.7 | 16.6 | 16.8 | 16.9 | 16.9 |
| 13. Social transfers in kind via market producers | 4.8 | 4.7 | 5.0 | 5.0 | 5.1 | 5.6 | 5.6 | 5.5 | 5.6 | 5.7 | 5.7 | 5.7 | 5.8 | 5.8 | 5.8 | 5.8 | 5.8 | 5.8 |
| 14. Interest | 5.3 | 3.8 | 2.8 | 2.9 | 3.0 | 2.8 | 2.8 | 3.0 | 3.0 | 2.8 | 2.6 | 2.3 | 2.1 | 1.9 | 1.8 | 1.7 | 1.5 | 1.4 |
| 15. Subsidies | 1.7 | 1.4 | 1.2 | 1.2 | 1.2 | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.4 | 1.3 |
| 16. Other current expenditure | 2.1 | 2.2 | 2.3 | 2.2 | 2.3 | 2.5 | 2.5 | 2.4 | 2.5 | 2.6 | 2.5 | 2.5 | 2.5 | 2.3 | 2.5 | 2.5 | 2.5 | 2.6 |
| 17. Total current expenditure | 45.5 | 42.5 | 41.8 | 41.2 | 42.2 | 45.8 | 45.5 | 45.0 | 45.4 | 45.7 | 45.4 | 44.5 | 44.1 | 43.4 | 43.3 | 43.4 | 43.3 | 43.2 |
| 18. Gross saving | -0.5 | 2.7 | 2.5 | 3.2 | 2.0 | -1.7 | -1.4 | -0.3 | 0.4 | 0.7 | 1.0 | 1.4 | 1.6 | 2.4 | 2.8 | 2.4 | 2.4 | 2.2 |
| 19. Capital transfers received | 0.6 | 0.5 | 0.5 | 0.5 | 0.4 | 0.6 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.6 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 |
| 20. Total revenue | 45.6 | 45.6 | 44.8 | 44.9 | 44.7 | 44.7 | 44.6 | 45.2 | 46.3 | 46.9 | 46.8 | 46.4 | 46.2 | 46.2 | 46.5 | 46.3 | 46.2 | 45.9 |
| 21. Gross fixed capital formation | 3.3 | 3.1 | 3.3 | 3.3 | 3.4 | 3.7 | 3.5 | 3.2 | 2.9 | 2.9 | 2.7 | 2.7 | 2.6 | 2.6 | 2.7 | 2.8 | 2.8 | 2.9 |
| 22. Other capital expenditure | 4.1 | 1.3 | 1.3 | 1.1 | 1.3 | 1.4 | 1.9 | 1.2 | 1.6 | 1.4 | 1.2 | 1.2 | 0.9 | 1.1 | 1.0 | 0.9 | 0.9 | 0.9 |
| 23. Total expenditure | 52.9 | 46.9 | 46.3 | 45.6 | 46.8 | 50.9 | 50.9 | 49.4 | 50.0 | 49.9 | 49.3 | 48.4 | 47.7 | 47.2 | 47.0 | 47.1 | 47.1 | 47.0 |
| 24. Tax burden | 39.0 | 39.8 | 38.9 | 39.1 | 38.6 | 38.3 | 38.2 | 38.7 | 39.7 | 40.2 | 40.3 | 40.1 | 40.2 | 40.4 | 40.6 | 40.5 | 40.4 | 40.2 |
| 25. Net lending (+) or net borrowing (-) | -7.3 | -1.3 | -1.5 | -0.6 | -2.2 | -6.2 | -6.3 | -4.2 | -3.7 | -3.0 | -2.5 | -2.0 | -1.4 | -0.9 | -0.5 | -0.8 | -0.9 | -1.0 |

Table 20C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| EA-19 | (EUR; annual percentage changes unless otherwise stated) | | | | | | | | | | | | | | | | | |
|---|--|------|------|------|-------|-------|-------|------|------|------|------|------|-------|-------|------|------|------|------|
| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 5.3 | 3.5 | 5.9 | 4.9 | -1.4 | -4.1 | 4.3 | 4.0 | 2.9 | 1.7 | 3.4 | 2.7 | 2.3 | 3.7 | 3.7 | 2.5 | 2.6 | 2.5 |
| 2. Current taxes on income and wealth | 6.9 | 5.7 | 10.2 | 8.7 | 1.4 | -10.1 | 2.4 | 5.0 | 5.3 | 3.2 | 1.9 | 3.8 | 3.0 | 5.4 | 4.9 | 2.8 | 2.4 | 1.3 |
| 3. Social contributions | 5.0 | 3.0 | 4.0 | 4.2 | 3.9 | -0.2 | 1.8 | 3.0 | 1.8 | 1.8 | 2.2 | 2.2 | 3.0 | 3.4 | 2.9 | 1.8 | 2.7 | 2.8 |
| 4. Of which actual social contributions | 6.3 | 3.2 | 4.2 | 4.2 | 3.9 | -0.5 | 1.8 | 3.0 | 1.9 | 1.8 | 2.3 | 2.4 | 3.1 | 3.6 | 3.1 | 1.7 | 2.7 | 2.8 |
| 5. Other current revenue, including sales | 3.3 | 4.4 | 6.8 | 6.3 | 6.9 | 1.8 | 3.2 | 4.4 | 1.1 | 2.5 | 1.0 | -0.6 | 0.6 | 0.5 | 3.3 | 1.9 | 1.4 | 1.7 |
| 6. Total current revenue | 5.4 | 4.0 | 6.5 | 5.9 | 2.0 | -3.8 | 2.8 | 4.0 | 2.9 | 2.2 | 2.3 | 2.4 | 2.5 | 3.7 | 3.7 | 2.3 | 2.4 | 2.2 |
| 7. Government consumption expenditure | 4.7 | 4.5 | 4.4 | 4.0 | 5.2 | 4.4 | 1.6 | 0.8 | 0.5 | 1.4 | 1.7 | 1.7 | 2.4 | 2.8 | 2.9 | 3.2 | 3.0 | 2.6 |
| 8. Collective consumption | 4.3 | 4.5 | 3.6 | 3.2 | 5.4 | 4.1 | 0.9 | 0.8 | 0.7 | 1.0 | 0.8 | 0.7 | 1.7 | 2.7 | 2.8 | 3.0 | 2.8 | 2.3 |
| 9. Social transfers in kind | 4.9 | 4.5 | 4.9 | 4.6 | 5.1 | 4.6 | 2.0 | 0.8 | 0.4 | 1.7 | 2.2 | 2.3 | 2.8 | 2.8 | 3.0 | 3.4 | 3.1 | 2.7 |
| 10. Compensation of employees | 5.1 | 3.7 | 3.5 | 3.3 | 4.6 | 3.7 | 1.1 | 0.4 | -0.4 | 1.1 | 1.3 | 1.4 | 1.9 | 2.4 | 2.9 | 2.9 | 2.7 | 2.2 |
| 11. Intermediate consumption | 5.1 | 4.9 | 4.1 | 6.0 | 5.6 | 5.4 | 2.5 | 1.2 | 0.8 | 1.2 | 1.8 | 1.8 | 2.5 | 2.6 | 3.1 | 3.4 | 3.2 | 3.2 |
| 12. Social transfers other than in kind | 5.6 | 2.0 | 3.2 | 3.2 | 4.5 | 6.8 | 2.4 | 1.2 | 2.5 | 2.4 | 2.0 | 2.1 | 2.1 | 2.2 | 2.5 | 3.9 | 3.5 | 2.8 |
| 13. Social transfers in kind via market producers | 4.4 | 6.0 | 6.3 | 4.3 | 5.4 | 5.8 | 2.7 | 1.6 | 1.5 | 2.9 | 3.2 | 2.9 | 4.1 | 3.3 | 2.7 | 3.7 | 3.3 | 2.9 |
| 14. Interest | 5.7 | 1.7 | 1.7 | 7.2 | 5.0 | -7.5 | 0.8 | 11.3 | 1.4 | -7.8 | -4.0 | -7.7 | -6.3 | -4.8 | -2.5 | -6.5 | -5.9 | -5.4 |
| 15. Subsidies | 0.4 | 1.0 | 5.1 | 5.6 | 4.5 | 16.6 | 2.3 | -1.8 | -0.5 | 3.1 | 10.5 | 5.6 | 0.3 | 0.9 | 5.1 | 3.5 | -6.9 | 1.3 |
| 16. Other current expenditure 1) | 0.0 | 0.0 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | -0.1 | -0.1 | 0.0 | -0.1 | 0.2 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 5.1 | 3.4 | 3.7 | 4.1 | 4.9 | 4.7 | 2.1 | 1.6 | 1.4 | 1.6 | 1.6 | 1.5 | 1.9 | 1.8 | 3.0 | 3.1 | 2.6 | 2.4 |
| 18. Gross saving 1) | 0.1 | 0.2 | 1.1 | 0.7 | -1.2 | -3.7 | 0.3 | 1.0 | 0.7 | 0.3 | 0.3 | 0.4 | 0.3 | 0.8 | 0.3 | -0.3 | -0.1 | -0.1 |
| 19. Capital transfers received | -6.6 | -3.6 | -3.8 | 3.2 | -10.3 | 26.9 | -17.7 | 16.5 | -6.6 | 18.3 | -8.1 | 15.4 | -11.1 | -10.2 | 9.4 | 5.4 | 1.8 | 2.3 |
| 20. Total revenue | 5.2 | 3.9 | 6.4 | 5.8 | 1.9 | -3.5 | 2.5 | 4.1 | 2.8 | 2.4 | 2.2 | 2.6 | 2.4 | 3.6 | 3.8 | 2.3 | 2.4 | 2.2 |
| 21. Gross fixed capital formation | 2.3 | 4.2 | 7.3 | 6.4 | 5.4 | 5.3 | -3.9 | -5.7 | -6.7 | -1.8 | -2.0 | 3.6 | -2.0 | 4.3 | 5.3 | 6.2 | 5.0 | 3.9 |
| 22. Other capital expenditure 1) | -2.9 | 0.0 | -0.1 | -0.2 | 0.2 | 0.2 | 0.5 | -0.6 | 0.4 | -0.2 | -0.2 | 0.0 | -0.2 | 0.2 | -0.1 | -0.1 | 0.0 | 0.0 |
| 23. Total expenditure | -0.8 | 3.4 | 3.9 | 3.8 | 5.3 | 4.9 | 2.7 | -0.2 | 1.6 | 0.9 | 1.1 | 1.6 | 1.3 | 2.4 | 2.9 | 3.0 | 2.7 | 2.5 |
| 24. Tax burden | 6.0 | 4.1 | 6.5 | 5.9 | 1.3 | -4.5 | 2.5 | 4.1 | 3.0 | 2.3 | 2.5 | 3.2 | 2.9 | 4.1 | 3.8 | 2.3 | 2.6 | 2.2 |
| 25. Net lending (+) or net borrowing (-) | 3.0 | 0.2 | 1.1 | 0.9 | -1.5 | -4.1 | 0.0 | 2.0 | 0.5 | 0.7 | 0.6 | 0.5 | 0.5 | 0.5 | 0.4 | -0.3 | -0.1 | -0.1 |

1) Changes in GDP ratios.

Table 20D**Contributions to the change in the general government gross debt ratio****EA-19**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 7.3 | 2.0 | 1.5 | 0.6 | 2.2 | 6.2 | 6.3 | 4.2 | 3.7 | 3.0 | 2.5 | 2.0 | 1.4 | 0.9 | 0.5 | 0.8 | 0.9 | 1.0 | |
| 2. Interest payments (% of GDP) | 5.3 | 3.7 | 2.8 | 2.9 | 3.0 | 2.8 | 2.8 | 3.0 | 3.0 | 2.8 | 2.6 | 2.3 | 2.1 | 1.9 | 1.8 | 1.7 | 1.5 | 1.4 | |
| 3. Implicit interest rate 2) | : | 5.6 | 4.2 | 4.4 | 4.6 | 3.9 | 3.6 | 3.6 | 3.5 | 3.0 | 2.8 | 2.5 | 2.3 | 2.2 | 2.1 | 2.0 | 1.8 | 1.7 | |
| 4. Nominal GDP growth rate | 4.7 | 4.7 | 5.3 | 5.6 | 2.5 | -3.6 | 2.8 | 2.8 | 0.4 | 1.0 | 2.4 | 3.5 | 2.8 | 3.5 | 3.2 | 2.7 | 2.8 | 2.7 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 7.3 | 2.0 | 1.5 | 0.6 | 2.2 | 6.2 | 6.3 | 4.2 | 3.7 | 3.0 | 2.5 | 2.0 | 1.4 | 0.9 | 0.5 | 0.8 | 0.9 | 1.0 | |
| 6. Contribution of nominal GDP growth | : | -3.1 | -3.5 | -3.6 | -1.6 | 2.6 | -2.2 | -2.3 | -0.3 | -0.9 | -2.2 | -3.2 | -2.5 | -3.2 | -2.8 | -2.3 | -2.3 | -2.2 | |
| 7. Stock-flow adjustment 3) | : | 0.1 | 0.1 | 0.5 | 3.1 | 1.7 | 1.7 | 0.5 | 0.9 | 0.1 | 0.0 | -0.9 | 0.2 | -0.1 | 0.4 | 0.1 | 0.1 | 0.3 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 2.1 | -1.8 | -1.3 | -2.2 | -0.8 | 3.4 | 3.5 | 1.2 | 0.7 | 0.2 | -0.1 | -0.3 | -0.7 | -1.0 | -1.3 | -0.9 | -0.6 | -0.4 | |
| 9. Snow-ball effect | : | 0.6 | -0.7 | -0.7 | 1.4 | 5.4 | 0.6 | 0.7 | 2.7 | 1.9 | 0.4 | -0.9 | -0.4 | -1.2 | -1.0 | -0.6 | -0.8 | -0.8 | |
| 10. Stock-flow adjustment 3) | : | 0.1 | 0.1 | 0.5 | 3.1 | 1.7 | 1.7 | 0.5 | 0.9 | 0.1 | 0.0 | -0.9 | 0.2 | -0.1 | 0.4 | 0.1 | 0.1 | 0.3 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -1.0 | -2.0 | -2.4 | 3.7 | 10.6 | 5.8 | 2.4 | 4.3 | 2.3 | 0.2 | -2.1 | -0.9 | -2.3 | -1.9 | -1.5 | -1.3 | -0.9 | |
| 12. Level of gross debt (end of year) | 70.9 | 68.0 | 68.3 | 65.9 | 69.6 | 80.2 | 86.0 | 88.4 | 92.7 | 94.9 | 95.1 | 93.0 | 92.2 | 89.8 | 87.9 | 86.4 | 85.1 | 84.1 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 21A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Bulgaria

(Mrd BGN)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 0.11 | 3.78 | 8.93 | 10.14 | 12.19 | 10.42 | 10.56 | 10.56 | 12.21 | 12.69 | 12.42 | 13.87 | 14.62 | 15.39 | 16.49 | 17.83 | 18.80 | 19.88 |
| 2. Current taxes on income and wealth | 0.08 | 1.86 | 2.47 | 4.59 | 4.25 | 3.83 | 3.62 | 3.62 | 3.84 | 4.19 | 4.53 | 4.80 | 5.28 | 5.84 | 6.35 | 6.83 | 7.15 | 7.50 |
| 3. Social contributions | 0.09 | 2.97 | 4.30 | 4.89 | 5.39 | 5.27 | 4.97 | 4.97 | 5.60 | 6.12 | 6.58 | 6.97 | 7.37 | 8.46 | 9.51 | 10.35 | 11.14 | 11.81 |
| 4. Of which actual social contributions | 0.08 | 2.97 | 4.30 | 4.89 | 5.39 | 5.27 | 4.97 | 4.97 | 5.60 | 6.12 | 6.58 | 6.97 | 7.37 | 8.46 | 9.51 | 10.35 | 11.14 | 11.81 |
| 5. Other current revenue, including sales | 0.06 | 2.68 | 3.10 | 4.11 | 5.57 | 5.40 | 4.53 | 4.53 | 5.04 | 5.87 | 6.06 | 5.40 | 5.56 | 6.11 | 8.72 | 9.98 | 10.81 | 11.07 |
| 6. Total current revenue | 0.33 | 11.29 | 18.79 | 23.73 | 27.39 | 24.92 | 23.68 | 23.68 | 26.69 | 28.86 | 29.59 | 31.03 | 32.83 | 35.79 | 41.08 | 45.00 | 47.90 | 50.25 |
| 7. Government consumption expenditure | 0.19 | 5.56 | 9.73 | 10.60 | 12.49 | 12.25 | 12.36 | 12.36 | 13.05 | 14.05 | 14.16 | 14.41 | 14.86 | 16.00 | 18.05 | 19.99 | 21.22 | 22.14 |
| 8. Collective consumption | 0.09 | 3.10 | 5.17 | 5.85 | 6.33 | 6.31 | 6.23 | 6.23 | 6.54 | 7.21 | 6.95 | 7.23 | 7.47 | 8.23 | 9.15 | 10.22 | 10.82 | 11.32 |
| 9. Social transfers in kind | 0.10 | 2.46 | 4.55 | 4.75 | 6.16 | 5.94 | 6.13 | 6.13 | 6.51 | 6.84 | 7.21 | 7.18 | 7.40 | 7.77 | 8.90 | 9.77 | 10.40 | 10.82 |
| 10. Compensation of employees | 0.09 | 2.83 | 4.57 | 5.37 | 6.41 | 6.84 | 6.77 | 6.77 | 7.10 | 7.78 | 7.96 | 8.35 | 8.49 | 9.38 | 10.42 | 11.47 | 12.66 | 13.26 |
| 11. Intermediate consumption | 0.06 | 2.26 | 3.80 | 4.54 | 5.01 | 4.25 | 4.24 | 4.24 | 4.41 | 4.67 | 4.59 | 4.66 | 4.55 | 4.92 | 5.30 | 5.44 | 5.83 | 6.09 |
| 12. Social transfers other than in kind | 0.09 | 3.39 | 5.27 | 5.76 | 7.01 | 8.27 | 8.86 | 8.86 | 9.08 | 9.74 | 10.23 | 10.61 | 11.01 | 11.37 | 12.01 | 12.80 | 13.71 | 14.42 |
| 13. Social transfers in kind via market producers | 0.01 | 0.12 | 0.60 | 0.76 | 1.11 | 1.15 | 1.22 | 1.22 | 1.53 | 1.62 | 1.88 | 1.76 | 2.06 | 2.33 | 2.29 | 2.69 | 2.82 | 2.86 |
| 14. Interest | 0.12 | 1.14 | 0.69 | 0.71 | 0.61 | 0.53 | 0.52 | 0.52 | 0.65 | 0.60 | 0.72 | 0.82 | 0.84 | 0.81 | 0.71 | 0.67 | 0.73 | 0.77 |
| 15. Subsidies | 0.01 | 0.28 | 0.37 | 0.50 | 0.80 | 0.81 | 0.85 | 0.85 | 0.73 | 1.07 | 1.12 | 1.62 | 1.33 | 1.15 | 2.37 | 3.26 | 3.38 | 3.48 |
| 16. Other current expenditure | 0.01 | 0.25 | 0.57 | 1.17 | 1.92 | 3.11 | 0.92 | 0.92 | 1.48 | 1.80 | 2.19 | 1.84 | 1.15 | 2.29 | 2.56 | 2.79 | 2.88 | 2.90 |
| 17. Total current expenditure | 0.40 | 10.26 | 15.87 | 18.80 | 22.87 | 24.96 | 23.37 | 23.37 | 24.98 | 27.27 | 28.70 | 29.68 | 29.43 | 32.27 | 35.65 | 39.11 | 42.01 | 43.78 |
| 18. Gross saving | -0.06 | 1.03 | 2.92 | 4.93 | 4.52 | -0.04 | 0.31 | 0.31 | 1.71 | 1.59 | 0.88 | 1.36 | 3.40 | 3.53 | 5.43 | 5.90 | 5.88 | 6.48 |
| 19. Capital transfers received | 0.00 | 0.03 | 0.22 | 0.90 | 0.77 | 0.86 | 1.04 | 1.04 | 1.36 | 1.81 | 2.19 | 3.54 | 0.53 | 1.09 | 0.93 | 1.64 | 1.73 | 2.03 |
| 20. Total revenue | 0.33 | 11.32 | 19.01 | 24.63 | 28.17 | 25.78 | 24.72 | 24.72 | 28.05 | 30.68 | 31.78 | 34.57 | 33.35 | 36.88 | 42.01 | 46.65 | 49.63 | 52.28 |
| 21. Gross fixed capital formation | 0.01 | 1.09 | 2.23 | 3.32 | 4.06 | 3.62 | 3.44 | 3.44 | 2.81 | 3.38 | 4.43 | 5.89 | 2.54 | 2.35 | 3.37 | 5.04 | 5.30 | 6.02 |
| 22. Other capital expenditure | 0.00 | 0.12 | -0.06 | 1.81 | 0.09 | 0.17 | 0.25 | 0.25 | 0.52 | 0.38 | 3.20 | 0.54 | 1.30 | 1.14 | 1.06 | 1.18 | 1.22 | 1.25 |
| 23. Total expenditure | 0.41 | 11.47 | 18.05 | 23.93 | 27.01 | 28.74 | 27.05 | 27.05 | 28.31 | 31.03 | 36.33 | 36.10 | 33.27 | 35.76 | 40.09 | 45.32 | 48.54 | 51.05 |
| 24. Tax burden | 0.27 | 8.64 | 15.91 | 20.05 | 22.36 | 19.82 | 19.40 | 19.40 | 21.93 | 23.30 | 23.84 | 25.97 | 27.68 | 30.10 | 32.83 | 35.53 | 37.63 | 39.76 |
| 25. Net lending (+) or net borrowing (-) | -0.07 | -0.15 | 0.97 | 0.70 | 1.15 | -2.96 | -2.33 | -2.33 | -0.26 | -0.35 | -4.55 | -1.53 | 0.09 | 1.12 | 1.92 | 1.33 | 1.09 | 1.23 |

Table 21B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Bulgaria

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 8.5 | 13.4 | 16.6 | 16.0 | 16.7 | 14.2 | 14.2 | 14.2 | 14.9 | 15.5 | 14.8 | 15.5 | 15.4 | 15.0 | 15.0 | 15.0 | 14.9 | 14.9 |
| 2. Current taxes on income and wealth | 6.1 | 6.6 | 4.6 | 7.2 | 5.8 | 5.2 | 4.9 | 4.9 | 4.7 | 5.1 | 5.4 | 5.4 | 5.6 | 5.7 | 5.8 | 5.8 | 5.7 | 5.6 |
| 3. Social contributions | 6.8 | 10.6 | 8.0 | 7.7 | 7.4 | 7.2 | 6.7 | 6.7 | 6.8 | 7.5 | 7.8 | 7.8 | 7.7 | 8.3 | 8.7 | 8.7 | 8.8 | 8.9 |
| 4. Of which actual social contributions | 6.6 | 10.6 | 8.0 | 7.7 | 7.4 | 7.2 | 6.7 | 6.7 | 6.8 | 7.5 | 7.8 | 7.8 | 7.7 | 8.3 | 8.7 | 8.7 | 8.8 | 8.9 |
| 5. Other current revenue, including sales | 4.8 | 9.5 | 5.8 | 6.5 | 7.6 | 7.4 | 6.1 | 6.1 | 6.1 | 7.2 | 7.2 | 6.0 | 5.8 | 6.0 | 8.0 | 8.4 | 8.6 | 8.3 |
| 6. Total current revenue | 26.1 | 40.1 | 35.1 | 37.4 | 37.6 | 34.1 | 31.8 | 31.8 | 32.5 | 35.2 | 35.3 | 34.7 | 34.5 | 35.0 | 37.5 | 37.9 | 38.0 | 37.8 |
| 7. Government consumption expenditure | 15.2 | 19.8 | 18.1 | 16.7 | 17.2 | 16.7 | 16.6 | 16.6 | 15.9 | 17.2 | 16.9 | 16.1 | 15.6 | 15.6 | 16.5 | 16.8 | 16.8 | 16.6 |
| 8. Collective consumption | 7.2 | 11.0 | 9.7 | 9.2 | 8.7 | 8.6 | 8.4 | 8.4 | 8.0 | 8.8 | 8.3 | 8.1 | 7.9 | 8.0 | 8.3 | 8.6 | 8.6 | 8.5 |
| 9. Social transfers in kind | 8.0 | 8.8 | 8.5 | 7.5 | 8.5 | 8.1 | 8.2 | 8.2 | 7.9 | 8.3 | 8.6 | 8.0 | 7.8 | 7.6 | 8.1 | 8.2 | 8.3 | 8.1 |
| 10. Compensation of employees | 6.8 | 10.0 | 8.5 | 8.5 | 8.8 | 9.4 | 9.1 | 9.1 | 8.6 | 9.5 | 9.5 | 9.3 | 8.9 | 9.2 | 9.5 | 9.7 | 10.0 | 10.0 |
| 11. Intermediate consumption | 4.8 | 8.0 | 7.1 | 7.2 | 6.9 | 5.8 | 5.7 | 5.7 | 5.4 | 5.7 | 5.5 | 5.2 | 4.8 | 4.8 | 4.8 | 4.6 | 4.6 | 4.6 |
| 12. Social transfers other than in kind | 7.0 | 12.1 | 9.8 | 9.1 | 9.6 | 11.3 | 11.9 | 11.9 | 11.0 | 11.9 | 12.2 | 11.9 | 11.6 | 11.1 | 10.9 | 10.8 | 10.9 | 10.8 |
| 13. Social transfers in kind via market producers | 1.1 | 0.4 | 1.1 | 1.2 | 1.5 | 1.6 | 1.6 | 1.6 | 1.9 | 2.0 | 2.2 | 2.0 | 2.2 | 2.3 | 2.1 | 2.3 | 2.2 | 2.1 |
| 14. Interest | 9.7 | 4.1 | 1.3 | 1.1 | 0.8 | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 0.9 | 0.9 | 0.9 | 0.8 | 0.6 | 0.6 | 0.6 | 0.6 |
| 15. Subsidies | 0.7 | 1.0 | 0.7 | 0.8 | 1.1 | 1.1 | 1.1 | 1.1 | 0.9 | 1.3 | 1.3 | 1.8 | 1.4 | 1.1 | 2.2 | 2.7 | 2.7 | 2.6 |
| 16. Other current expenditure | 0.9 | 0.9 | 1.1 | 1.8 | 2.6 | 4.2 | 1.2 | 1.2 | 1.8 | 2.2 | 2.6 | 2.1 | 1.2 | 2.2 | 2.3 | 2.3 | 2.3 | 2.2 |
| 17. Total current expenditure | 31.0 | 36.5 | 29.6 | 29.6 | 31.4 | 34.1 | 31.4 | 31.4 | 30.4 | 33.3 | 34.2 | 33.2 | 30.9 | 31.5 | 32.5 | 32.9 | 33.3 | 32.9 |
| 18. Gross saving | -4.9 | 3.7 | 5.4 | 7.8 | 6.2 | -0.1 | 0.4 | 0.4 | 2.1 | 1.9 | 1.0 | 1.5 | 3.6 | 3.4 | 4.9 | 5.0 | 4.7 | 4.9 |
| 19. Capital transfers received | 0.1 | 0.1 | 0.4 | 1.4 | 1.1 | 1.2 | 1.4 | 1.4 | 1.7 | 2.2 | 2.6 | 4.0 | 0.6 | 1.1 | 0.8 | 1.4 | 1.4 | 1.5 |
| 20. Total revenue | 26.3 | 40.3 | 35.5 | 38.8 | 38.7 | 35.2 | 33.2 | 33.2 | 34.1 | 37.5 | 37.9 | 38.7 | 35.1 | 36.0 | 38.3 | 39.3 | 39.4 | 39.3 |
| 21. Gross fixed capital formation | 0.7 | 3.9 | 4.2 | 5.2 | 5.6 | 4.9 | 4.6 | 4.6 | 3.4 | 4.1 | 5.3 | 6.6 | 2.7 | 2.3 | 3.1 | 4.2 | 4.2 | 4.5 |
| 22. Other capital expenditure | 0.1 | 0.4 | -0.1 | 2.9 | 0.1 | 0.2 | 0.3 | 0.3 | 0.6 | 0.5 | 3.8 | 0.6 | 1.4 | 1.1 | 1.0 | 1.0 | 1.0 | 0.9 |
| 23. Total expenditure | 31.8 | 40.8 | 33.7 | 37.7 | 37.1 | 39.3 | 36.4 | 36.4 | 34.4 | 37.9 | 43.3 | 40.4 | 35.0 | 35.0 | 36.5 | 38.2 | 38.5 | 38.4 |
| 24. Tax burden | 21.3 | 30.7 | 29.7 | 31.6 | 30.7 | 27.1 | 26.1 | 26.1 | 26.7 | 28.4 | 28.4 | 29.1 | 29.1 | 29.4 | 29.9 | 29.9 | 29.9 | 29.9 |
| 25. Net lending (+) or net borrowing (-) | -5.5 | -0.5 | 1.8 | 1.1 | 1.6 | -4.0 | -3.1 | -3.1 | -0.3 | -0.4 | -5.4 | -1.7 | 0.1 | 1.1 | 1.8 | 1.1 | 0.9 | 0.9 |

Table 21C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Bulgaria

(BGN; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|-------|-------|-------|------|------|------|-------|-------|-------|-------|------|------|------|
| 1. Taxes on production and imports | 82.6 | 17.1 | 18.0 | 13.6 | 20.2 | -14.5 | 1.4 | 1.4 | 10.6 | 3.9 | -2.1 | 11.7 | 5.4 | 5.3 | 7.1 | 8.1 | 5.4 | 5.7 |
| 2. Current taxes on income and wealth | 107.5 | 1.3 | 16.8 | 85.7 | -7.5 | -9.7 | -5.5 | -5.5 | 3.5 | 9.0 | 8.1 | 6.0 | 10.1 | 10.5 | 8.8 | 7.6 | 4.7 | 4.9 |
| 3. Social contributions | 71.2 | 19.9 | -2.8 | 13.8 | 10.3 | -2.2 | -5.8 | -5.8 | 3.3 | 9.3 | 7.5 | 5.9 | 5.8 | 14.8 | 12.5 | 8.8 | 7.6 | 6.0 |
| 4. Of which actual social contributions | 70.3 | 24.4 | -2.8 | 13.8 | 10.3 | -2.2 | -5.8 | -5.8 | 3.3 | 9.3 | 7.5 | 5.9 | 5.8 | 14.8 | 12.5 | 8.8 | 7.6 | 6.0 |
| 5. Other current revenue, including sales | 92.5 | -5.2 | -12.0 | 32.8 | 35.4 | -3.1 | -16.1 | -16.1 | 9.8 | 16.5 | 3.3 | -10.9 | 2.9 | 9.8 | 42.9 | 14.4 | 8.3 | 2.4 |
| 6. Total current revenue | 87.2 | 8.9 | 6.7 | 26.3 | 15.4 | -9.0 | -5.0 | -5.0 | 7.8 | 8.1 | 2.5 | 4.9 | 5.8 | 9.0 | 14.8 | 9.5 | 6.4 | 4.9 |
| 7. Government consumption expenditure | 54.8 | 14.2 | 14.0 | 8.9 | 17.9 | -1.9 | 0.9 | 0.9 | 1.5 | 7.7 | 0.8 | 1.7 | 3.1 | 7.7 | 12.8 | 10.8 | 6.2 | 4.3 |
| 8. Collective consumption | 50.7 | 27.8 | 13.1 | 13.0 | 8.3 | -0.4 | -1.2 | -1.2 | 2.3 | 10.3 | -3.6 | 4.1 | 3.2 | 10.2 | 11.1 | 11.7 | 5.9 | 4.6 |
| 9. Social transfers in kind | 58.4 | 0.8 | 15.0 | 4.3 | 29.8 | -3.5 | 3.1 | 3.1 | 0.7 | 5.0 | 5.5 | -0.5 | 3.0 | 5.1 | 14.5 | 9.8 | 6.5 | 4.0 |
| 10. Compensation of employees | 51.8 | 11.8 | 5.6 | 17.4 | 19.5 | 6.7 | -1.1 | -1.1 | 1.8 | 9.5 | 2.4 | 4.8 | 1.7 | 10.5 | 11.0 | 10.0 | 10.4 | 4.7 |
| 11. Intermediate consumption | 64.2 | 20.7 | -0.9 | 19.3 | 10.4 | -15.2 | -0.2 | -0.2 | -0.1 | 5.9 | -1.6 | 1.5 | -2.4 | 8.2 | 7.6 | 2.7 | 7.2 | 4.5 |
| 12. Social transfers other than in kind | 83.3 | 24.7 | 9.7 | 9.3 | 21.6 | 18.0 | 7.1 | 7.1 | 1.8 | 7.2 | 5.1 | 3.7 | 3.7 | 3.3 | 5.6 | 6.6 | 7.1 | 5.2 |
| 13. Social transfers in kind via market producers | 62.7 | -75.9 | 10.5 | 27.1 | 46.2 | 4.0 | 5.9 | 5.9 | 4.2 | 6.2 | 16.1 | -6.5 | 16.8 | 13.2 | -1.5 | 17.1 | 5.1 | 1.3 |
| 14. Interest | 176.3 | 28.5 | -5.6 | 2.6 | -13.9 | -13.1 | -1.9 | -1.9 | 12.3 | -7.8 | 20.0 | 13.8 | 2.2 | -4.1 | -12.4 | -5.7 | 10.3 | 5.3 |
| 15. Subsidies | 49.9 | -27.7 | 7.4 | 33.8 | 59.3 | 1.3 | 5.2 | 5.2 | 0.5 | 46.0 | 5.0 | 45.2 | -18.1 | -13.1 | 105.1 | 37.6 | 3.7 | 3.0 |
| 16. Other current expenditure 1) | -0.1 | -0.5 | -0.6 | 0.8 | 0.8 | 1.6 | -3.0 | -3.0 | 0.2 | 0.4 | 0.4 | -0.5 | -0.9 | 1.0 | 0.1 | 0.0 | -0.1 | -0.1 |
| 17. Total current expenditure | 100.2 | 11.0 | 3.3 | 18.4 | 21.6 | 9.2 | -6.4 | -6.4 | 2.6 | 9.2 | 5.3 | 3.4 | -0.8 | 9.6 | 10.5 | 9.7 | 7.4 | 4.2 |
| 18. Gross saving 1) | -2.8 | -0.8 | 0.7 | 2.3 | -1.6 | -6.3 | 0.5 | 0.5 | 1.6 | -0.1 | -0.9 | 0.5 | 2.1 | -0.1 | 1.5 | 0.0 | -0.3 | 0.2 |
| 19. Capital transfers received | 52.9 | 10.2 | 65.2 | 304.3 | -13.9 | 11.0 | 21.2 | 21.2 | 38.5 | 33.5 | 20.9 | 61.3 | -85.1 | 105.9 | -14.6 | 77.4 | 5.5 | 16.8 |
| 20. Total revenue | 87.1 | 8.9 | 7.1 | 29.5 | 14.3 | -8.5 | -4.1 | -4.1 | 9.0 | 9.4 | 3.6 | 8.8 | -3.5 | 10.6 | 13.9 | 11.0 | 6.4 | 5.3 |
| 21. Gross fixed capital formation | 34.4 | 6.1 | 29.0 | 49.0 | 22.1 | -10.9 | -5.0 | -5.0 | 1.6 | 20.3 | 31.0 | 33.0 | -56.9 | -7.5 | 43.6 | 49.4 | 5.2 | 13.6 |
| 22. Other capital expenditure 1) | -0.1 | 0.0 | -0.5 | 3.0 | -2.7 | 0.1 | 0.1 | 0.1 | 0.3 | -0.2 | 3.3 | -3.2 | 0.8 | -0.2 | -0.2 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | 98.4 | 10.6 | 4.4 | 32.6 | 12.9 | 6.4 | -5.9 | -5.9 | 3.6 | 9.6 | 17.1 | -0.6 | -7.8 | 7.5 | 12.1 | 13.1 | 7.1 | 5.2 |
| 24. Tax burden | 85.7 | 15.5 | 11.9 | 26.1 | 11.5 | -11.3 | -2.1 | -2.1 | 7.2 | 6.2 | 2.3 | 8.9 | 6.6 | 8.8 | 9.1 | 8.2 | 5.9 | 5.6 |
| 25. Net lending (+) or net borrowing (-) | -2.6 | -0.6 | 0.8 | -0.7 | 0.5 | -5.6 | 0.9 | 0.9 | 1.7 | -0.1 | -5.0 | 3.7 | 1.8 | 1.0 | 0.7 | -0.6 | -0.3 | 0.1 |

1) Changes in GDP ratios.

Table 21D**Contributions to the change in the general government gross debt ratio****Bulgaria**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 5.5 | -1.0 | -1.8 | -1.1 | -1.6 | 4.0 | 3.1 | 3.1 | 0.3 | 0.4 | 5.4 | 1.7 | -0.1 | -1.1 | -1.8 | -1.1 | -0.9 | -0.9 | |
| 2. Interest payments (% of GDP) | 9.7 | 4.2 | 1.3 | 1.1 | 0.8 | 0.7 | 0.7 | 0.7 | 0.8 | 0.7 | 0.9 | 0.9 | 0.9 | 0.8 | 0.6 | 0.6 | 0.6 | 0.6 | |
| 3. Implicit interest rate 2) | : | 6.5 | 5.5 | 6.3 | 5.9 | 5.6 | 5.2 | 5.2 | 5.3 | 4.4 | 5.2 | 3.6 | 3.6 | 2.9 | 2.7 | 2.7 | 2.9 | 3.1 | |
| 4. Nominal GDP growth rate | 67.0 | 10.2 | 14.0 | 18.4 | 14.7 | 0.5 | 1.7 | 1.7 | 1.9 | -0.4 | 2.4 | 6.5 | 6.4 | 7.6 | 7.2 | 8.2 | 6.1 | 5.6 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 5.5 | -1.0 | -1.8 | -1.1 | -1.6 | 4.0 | 3.1 | 3.1 | 0.3 | 0.4 | 5.4 | 1.7 | -0.1 | -1.1 | -1.8 | -1.1 | -0.9 | -0.9 | |
| 6. Contribution of nominal GDP growth | : | -6.5 | -3.3 | -3.2 | -2.1 | -0.1 | -0.2 | -0.2 | -0.3 | 0.1 | -0.4 | -1.7 | -1.6 | -2.1 | -1.7 | -1.7 | -1.2 | -1.0 | |
| 7. Stock-flow adjustment 3) | : | 1.4 | -0.6 | -0.2 | 0.4 | -3.3 | -1.2 | -1.2 | 1.4 | -0.1 | 5.0 | -1.2 | 5.0 | -0.8 | 0.4 | 1.7 | 0.8 | 0.8 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -4.2 | -5.2 | -3.1 | -2.2 | -2.4 | 3.3 | 2.4 | 2.4 | -0.5 | -0.3 | 4.6 | 0.8 | -1.0 | -1.9 | -2.4 | -1.7 | -1.4 | -1.5 | |
| 9. Snow-ball effect | : | -2.4 | -2.0 | -2.1 | -1.3 | 0.7 | 0.5 | 0.5 | 0.5 | 0.8 | 0.5 | -0.7 | -0.7 | -1.3 | -1.1 | -1.1 | -0.6 | -0.5 | |
| 10. Stock-flow adjustment 3) | : | 1.4 | -0.6 | -0.2 | 0.4 | -3.3 | -1.2 | -1.2 | 1.4 | -0.1 | 5.0 | -1.2 | 5.0 | -0.8 | 0.4 | 1.7 | 0.8 | 0.8 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -6.2 | -5.7 | -4.5 | -3.3 | 0.6 | 1.7 | 1.7 | 1.4 | 0.4 | 10.0 | -1.1 | 3.3 | -4.0 | -3.1 | -1.1 | -1.3 | -1.2 | |
| 12. Level of gross debt (end of year) | : | 64.5 | 20.9 | 16.3 | 13.0 | 13.7 | 15.4 | 15.4 | 16.7 | 17.1 | 27.1 | 26.0 | 29.3 | 25.3 | 22.3 | 21.1 | 19.9 | 18.6 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 22A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Czechia

(Mrd CZK)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 180 | 250 | 362 | 405 | 417 | 425 | 441 | 441 | 502 | 522 | 511 | 562 | 587 | 628 | 657 | 681 | 708 | 730 |
| 2. Current taxes on income and wealth | 143 | 184 | 301 | 337 | 313 | 278 | 269 | 269 | 282 | 294 | 315 | 332 | 361 | 390 | 428 | 458 | 491 | 521 |
| 3. Social contributions | 226 | 342 | 525 | 577 | 599 | 560 | 578 | 578 | 600 | 607 | 629 | 663 | 703 | 760 | 834 | 894 | 945 | 993 |
| 4. Of which actual social contributions | 225 | 342 | 524 | 576 | 599 | 559 | 577 | 577 | 599 | 606 | 628 | 662 | 702 | 758 | 832 | 892 | 943 | 991 |
| 5. Other current revenue, including sales | 86 | 111 | 170 | 184 | 196 | 207 | 212 | 212 | 222 | 232 | 232 | 241 | 235 | 234 | 260 | 260 | 260 | 263 |
| 6. Total current revenue | 634 | 887 | 1357 | 1502 | 1525 | 1470 | 1500 | 1500 | 1607 | 1654 | 1687 | 1798 | 1886 | 2012 | 2179 | 2293 | 2404 | 2508 |
| 7. Government consumption expenditure | 323 | 473 | 711 | 746 | 781 | 825 | 825 | 825 | 804 | 826 | 849 | 883 | 919 | 968 | 1059 | 1141 | 1197 | 1249 |
| 8. Collective consumption | 161 | 245 | 364 | 378 | 396 | 412 | 410 | 410 | 375 | 388 | 395 | 415 | 434 | 453 | 494 | 520 | 538 | 557 |
| 9. Social transfers in kind | 162 | 227 | 347 | 368 | 385 | 413 | 416 | 416 | 429 | 438 | 454 | 468 | 485 | 516 | 565 | 621 | 659 | 692 |
| 10. Compensation of employees | 134 | 186 | 303 | 320 | 334 | 352 | 354 | 354 | 359 | 367 | 380 | 398 | 419 | 462 | 521 | 574 | 609 | 645 |
| 11. Intermediate consumption | 128 | 169 | 253 | 266 | 279 | 292 | 290 | 290 | 259 | 270 | 274 | 283 | 291 | 296 | 325 | 340 | 352 | 363 |
| 12. Social transfers other than in kind | 171 | 293 | 407 | 456 | 475 | 509 | 518 | 518 | 533 | 545 | 556 | 568 | 581 | 597 | 628 | 675 | 723 | 756 |
| 13. Social transfers in kind via market producers | 35 | 63 | 95 | 103 | 108 | 120 | 121 | 121 | 130 | 133 | 140 | 142 | 148 | 152 | 160 | 174 | 183 | 190 |
| 14. Interest | 16 | 18 | 36 | 41 | 40 | 48 | 52 | 52 | 58 | 55 | 56 | 49 | 44 | 38 | 40 | 42 | 43 | 43 |
| 15. Subsidies | 35 | 52 | 55 | 56 | 58 | 69 | 71 | 71 | 91 | 96 | 99 | 105 | 108 | 110 | 119 | 132 | 136 | 139 |
| 16. Other current expenditure | 18 | 29 | 60 | 67 | 75 | 75 | 80 | 80 | 88 | 91 | 92 | 96 | 101 | 105 | 110 | 114 | 119 | 124 |
| 17. Total current expenditure | 537 | 811 | 1209 | 1310 | 1369 | 1466 | 1484 | 1484 | 1518 | 1556 | 1596 | 1641 | 1693 | 1760 | 1903 | 2051 | 2164 | 2261 |
| 18. Gross saving | 97 | 76 | 148 | 192 | 156 | 4 | 16 | 16 | 88 | 98 | 90 | 156 | 193 | 252 | 276 | 242 | 240 | 247 |
| 19. Capital transfers received | 8 | 3 | 20 | 23 | 31 | 53 | 58 | 58 | 40 | 41 | 53 | 90 | 31 | 33 | 46 | 52 | 54 | 57 |
| 20. Total revenue | 642 | 890 | 1376 | 1525 | 1556 | 1523 | 1558 | 1558 | 1646 | 1695 | 1740 | 1888 | 1917 | 2044 | 2225 | 2345 | 2458 | 2565 |
| 21. Gross fixed capital formation | 89 | 110 | 183 | 182 | 212 | 237 | 202 | 202 | 169 | 152 | 178 | 236 | 155 | 171 | 224 | 243 | 258 | 276 |
| 22. Other capital expenditure | 213 | 54 | 62 | 58 | 54 | 34 | 38 | 38 | 118 | 37 | 56 | 39 | 35 | 34 | 39 | 42 | 43 | 45 |
| 23. Total expenditure | 840 | 975 | 1453 | 1550 | 1635 | 1737 | 1724 | 1724 | 1806 | 1746 | 1831 | 1916 | 1883 | 1966 | 2166 | 2335 | 2466 | 2581 |
| 24. Tax burden | 549 | 776 | 1193 | 1325 | 1336 | 1268 | 1295 | 1295 | 1390 | 1427 | 1461 | 1565 | 1659 | 1785 | 1928 | 2042 | 2153 | 2255 |
| 25. Net lending (+) or net borrowing (-) | -197 | -85 | -76 | -25 | -80 | -214 | -166 | -166 | -160 | -51 | -91 | -28 | 34 | 79 | 58 | 10 | -8 | -16 |

Table 22B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Czechia

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 11.4 | 10.5 | 10.3 | 10.6 | 10.4 | 10.8 | 11.1 | 11.1 | 12.4 | 12.7 | 11.8 | 12.2 | 12.3 | 12.4 | 12.3 | 12.2 | 12.1 | 12.0 |
| 2. Current taxes on income and wealth | 9.0 | 7.7 | 8.6 | 8.8 | 7.8 | 7.1 | 6.8 | 6.8 | 6.9 | 7.2 | 7.3 | 7.2 | 7.6 | 7.7 | 8.0 | 8.2 | 8.4 | 8.6 |
| 3. Social contributions | 14.2 | 14.4 | 14.9 | 15.0 | 14.9 | 14.2 | 14.6 | 14.6 | 14.8 | 14.8 | 14.6 | 14.4 | 14.7 | 15.0 | 15.6 | 15.9 | 16.1 | 16.3 |
| 4. Of which actual social contributions | 14.2 | 14.4 | 14.9 | 15.0 | 14.9 | 14.2 | 14.6 | 14.6 | 14.8 | 14.8 | 14.6 | 14.4 | 14.7 | 15.0 | 15.6 | 15.9 | 16.1 | 16.3 |
| 5. Other current revenue, including sales | 5.4 | 4.7 | 4.8 | 4.8 | 4.9 | 5.3 | 5.3 | 5.3 | 5.5 | 5.7 | 5.4 | 5.2 | 4.9 | 4.6 | 4.9 | 4.6 | 4.4 | 4.3 |
| 6. Total current revenue | 40.0 | 37.3 | 38.6 | 39.1 | 37.9 | 37.4 | 37.9 | 37.9 | 39.6 | 40.4 | 39.1 | 39.1 | 39.6 | 39.9 | 40.9 | 40.9 | 41.0 | 41.2 |
| 7. Government consumption expenditure | 20.4 | 19.9 | 20.2 | 19.4 | 19.4 | 21.0 | 20.8 | 20.8 | 19.8 | 20.2 | 19.7 | 19.2 | 19.3 | 19.2 | 19.9 | 20.4 | 20.4 | 20.5 |
| 8. Collective consumption | 10.2 | 10.3 | 10.4 | 9.8 | 9.8 | 10.5 | 10.3 | 10.3 | 9.2 | 9.5 | 9.2 | 9.0 | 9.1 | 9.0 | 9.3 | 9.3 | 9.2 | 9.1 |
| 9. Social transfers in kind | 10.2 | 9.6 | 9.9 | 9.6 | 9.6 | 10.5 | 10.5 | 10.5 | 10.6 | 10.7 | 10.5 | 10.2 | 10.2 | 10.2 | 10.6 | 11.1 | 11.2 | 11.4 |
| 10. Compensation of employees | 8.5 | 7.8 | 8.6 | 8.3 | 8.3 | 9.0 | 8.9 | 8.9 | 8.9 | 8.9 | 8.8 | 8.7 | 8.8 | 9.1 | 9.8 | 10.2 | 10.4 | 10.6 |
| 11. Intermediate consumption | 8.1 | 7.1 | 7.2 | 6.9 | 6.9 | 7.4 | 7.3 | 7.3 | 6.4 | 6.6 | 6.4 | 6.2 | 6.1 | 5.9 | 6.1 | 6.1 | 6.0 | 6.0 |
| 12. Social transfers other than in kind | 10.8 | 12.3 | 11.6 | 11.9 | 11.8 | 12.9 | 13.1 | 13.1 | 13.1 | 13.3 | 12.9 | 12.4 | 12.2 | 11.8 | 11.8 | 12.0 | 12.3 | 12.4 |
| 13. Social transfers in kind via market producers | 2.2 | 2.7 | 2.7 | 2.7 | 2.7 | 3.1 | 3.0 | 3.0 | 3.2 | 3.3 | 3.2 | 3.1 | 3.1 | 3.0 | 3.0 | 3.1 | 3.1 | 3.1 |
| 14. Interest | 1.0 | 0.8 | 1.0 | 1.1 | 1.0 | 1.2 | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 | 1.1 | 0.9 | 0.7 | 0.8 | 0.7 | 0.7 | 0.7 |
| 15. Subsidies | 2.2 | 2.2 | 1.6 | 1.5 | 1.4 | 1.8 | 1.8 | 1.8 | 2.2 | 2.3 | 2.3 | 2.3 | 2.3 | 2.2 | 2.2 | 2.3 | 2.3 | 2.3 |
| 16. Other current expenditure | 1.2 | 1.2 | 1.7 | 1.8 | 1.9 | 1.9 | 2.0 | 2.0 | 2.2 | 2.2 | 2.1 | 2.1 | 2.1 | 2.1 | 2.1 | 2.0 | 2.0 | 2.0 |
| 17. Total current expenditure | 33.9 | 34.1 | 34.4 | 34.1 | 34.0 | 37.3 | 37.5 | 37.5 | 37.4 | 38.0 | 37.0 | 35.7 | 35.5 | 34.9 | 35.7 | 36.6 | 36.9 | 37.1 |
| 18. Gross saving | 6.1 | 3.2 | 4.2 | 5.0 | 3.9 | 0.1 | 0.4 | 0.4 | 2.2 | 2.4 | 2.1 | 3.4 | 4.1 | 5.0 | 5.2 | 4.3 | 4.1 | 4.1 |
| 19. Capital transfers received | 0.5 | 0.1 | 0.6 | 0.6 | 0.8 | 1.4 | 1.5 | 1.5 | 1.0 | 1.0 | 1.2 | 2.0 | 0.6 | 0.6 | 0.9 | 0.9 | 0.9 | 0.9 |
| 20. Total revenue | 40.5 | 37.4 | 39.2 | 39.7 | 38.7 | 38.7 | 39.3 | 39.3 | 40.5 | 41.4 | 40.3 | 41.1 | 40.2 | 40.5 | 41.7 | 41.8 | 41.9 | 42.1 |
| 21. Gross fixed capital formation | 5.6 | 4.6 | 5.2 | 4.8 | 5.3 | 6.0 | 5.1 | 5.1 | 4.2 | 3.7 | 4.1 | 5.1 | 3.3 | 3.4 | 4.2 | 4.3 | 4.4 | 4.5 |
| 22. Other capital expenditure | 13.4 | 2.3 | 1.8 | 1.5 | 1.3 | 0.9 | 0.9 | 0.9 | 2.9 | 0.9 | 1.3 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| 23. Total expenditure | 52.9 | 41.0 | 41.4 | 40.4 | 40.6 | 44.2 | 43.5 | 43.5 | 44.5 | 42.6 | 42.4 | 41.7 | 39.5 | 38.9 | 40.7 | 41.7 | 42.1 | 42.4 |
| 24. Tax burden | 34.6 | 32.6 | 34.0 | 34.5 | 33.2 | 32.3 | 32.7 | 32.7 | 34.2 | 34.8 | 33.9 | 34.0 | 34.8 | 35.4 | 36.2 | 36.4 | 36.7 | 37.0 |
| 25. Net lending (+) or net borrowing (-) | -12.4 | -3.6 | -2.2 | -0.7 | -2.0 | -5.5 | -4.2 | -4.2 | -3.9 | -1.2 | -2.1 | -0.6 | 0.7 | 1.6 | 1.1 | 0.2 | -0.1 | -0.3 |

Table 22C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Czechia

(CZK; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|------|------|------|-------|-------|-------|-------|-------|------|-------|-------|-------|------|------|------|------|
| 1. Taxes on production and imports | 13.5 | 2.9 | 2.9 | 12.0 | 3.0 | 1.9 | 3.9 | 3.9 | 4.3 | 4.0 | -2.1 | 10.1 | 4.4 | 7.1 | 4.6 | 3.7 | 3.9 | 3.1 |
| 2. Current taxes on income and wealth | 0.2 | 2.4 | 7.6 | 12.0 | -7.0 | -11.1 | -3.3 | -3.3 | 0.0 | 4.0 | 7.4 | 5.3 | 8.8 | 7.8 | 9.9 | 6.9 | 7.2 | 6.3 |
| 3. Social contributions | 14.2 | 6.4 | 8.8 | 9.9 | 3.9 | -6.6 | 3.3 | 3.3 | 1.3 | 1.1 | 3.6 | 5.5 | 6.1 | 8.0 | 9.8 | 7.2 | 5.7 | 5.1 |
| 4. Of which actual social contributions | 14.2 | 6.3 | 8.9 | 9.9 | 3.9 | -6.7 | 3.3 | 3.3 | 1.3 | 1.1 | 3.7 | 5.4 | 6.1 | 8.0 | 9.8 | 7.2 | 5.7 | 5.1 |
| 5. Other current revenue, including sales | 13.6 | -1.1 | 7.1 | 8.3 | 6.4 | 5.7 | 2.3 | 2.3 | 2.7 | 4.2 | 0.2 | 3.6 | -2.4 | -0.2 | 10.9 | 0.1 | 0.1 | 1.0 |
| 6. Total current revenue | 10.7 | 3.6 | 6.7 | 10.7 | 1.5 | -3.6 | 2.1 | 2.1 | 2.2 | 2.9 | 2.0 | 6.6 | 4.9 | 6.7 | 8.3 | 5.2 | 4.8 | 4.3 |
| 7. Government consumption expenditure | 10.6 | 4.2 | 5.3 | 4.9 | 4.7 | 5.7 | 0.0 | 0.0 | -1.1 | 2.7 | 2.8 | 4.0 | 4.0 | 5.4 | 9.4 | 7.7 | 4.9 | 4.3 |
| 8. Collective consumption | 8.3 | 3.6 | 6.7 | 3.8 | 4.9 | 4.2 | -0.7 | -0.7 | -3.0 | 3.5 | 1.7 | 5.2 | 4.4 | 4.5 | 9.1 | 5.2 | 3.6 | 3.5 |
| 9. Social transfers in kind | 12.9 | 4.7 | 3.9 | 6.0 | 4.5 | 7.3 | 0.7 | 0.7 | 0.6 | 2.0 | 3.8 | 3.0 | 3.7 | 6.3 | 9.6 | 10.0 | 6.0 | 5.0 |
| 10. Compensation of employees | 13.8 | 3.3 | 6.5 | 5.7 | 4.6 | 5.3 | 0.4 | 0.4 | 2.7 | 2.0 | 3.5 | 4.8 | 5.4 | 10.1 | 12.8 | 10.2 | 6.1 | 6.0 |
| 11. Intermediate consumption | -1.4 | 4.9 | 8.7 | 5.2 | 4.8 | 4.8 | -0.9 | -0.9 | -7.7 | 4.1 | 1.5 | 3.4 | 2.8 | 1.6 | 9.9 | 4.5 | 3.5 | 3.0 |
| 12. Social transfers other than in kind | 17.3 | 8.0 | 8.7 | 12.1 | 4.1 | 7.1 | 1.7 | 1.7 | 1.2 | 2.1 | 2.0 | 2.3 | 2.3 | 2.7 | 5.2 | 7.4 | 7.1 | 4.6 |
| 13. Social transfers in kind via market producers | 43.4 | 2.3 | -2.4 | 8.4 | 5.3 | 11.4 | 0.3 | 0.3 | 4.7 | 2.6 | 4.8 | 1.4 | 4.3 | 3.1 | 4.7 | 9.3 | 4.8 | 4.0 |
| 14. Interest | 29.1 | -11.4 | 2.8 | 13.2 | -2.6 | 20.7 | 7.7 | 7.7 | 9.1 | -4.9 | 2.0 | -12.7 | -10.6 | -13.7 | 5.8 | 4.5 | 2.0 | 2.0 |
| 15. Subsidies | -0.1 | -3.6 | 11.9 | 2.3 | 2.2 | 19.6 | 2.3 | 2.3 | 0.0 | 5.1 | 3.8 | 5.6 | 2.7 | 1.7 | 8.9 | 10.2 | 3.1 | 2.6 |
| 16. Other current expenditure 1) | 0.3 | 0.3 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 13.9 | 5.2 | 7.3 | 8.4 | 4.6 | 7.1 | 1.2 | 1.2 | 0.5 | 2.5 | 2.6 | 2.8 | 3.1 | 4.0 | 8.1 | 7.8 | 5.5 | 4.5 |
| 18. Gross saving 1) | -1.1 | -0.6 | -0.2 | 0.8 | -1.1 | -3.8 | 0.3 | 0.3 | 0.6 | 0.2 | -0.3 | 1.3 | 0.7 | 0.9 | 0.2 | -0.9 | -0.2 | 0.0 |
| 19. Capital transfers received | -73.1 | 104.2 | 77.4 | 16.7 | 32.1 | 74.5 | 9.2 | 9.2 | -26.1 | 3.2 | 30.0 | 69.7 | -65.9 | 5.7 | 40.4 | 14.0 | 4.5 | 5.5 |
| 20. Total revenue | 9.7 | 3.8 | 7.3 | 10.8 | 2.0 | -2.1 | 2.3 | 2.3 | 1.2 | 2.9 | 2.7 | 8.5 | 1.5 | 6.7 | 8.8 | 5.4 | 4.8 | 4.4 |
| 21. Gross fixed capital formation | -4.1 | 30.7 | 6.9 | 0.0 | 16.3 | 11.7 | -14.6 | -14.6 | -6.4 | -10.0 | 16.8 | 32.8 | -34.3 | 10.3 | 31.0 | 8.3 | 6.4 | 6.7 |
| 22. Other capital expenditure 1) | -10.0 | -1.0 | -0.8 | -0.2 | -0.2 | -0.5 | 0.1 | 0.1 | 1.8 | -2.0 | 0.4 | -0.5 | -0.1 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | -9.5 | 5.1 | 5.3 | 6.7 | 5.5 | 6.2 | -0.7 | -0.7 | 4.0 | -3.3 | 4.8 | 4.7 | -1.8 | 4.4 | 10.2 | 7.8 | 5.6 | 4.7 |
| 24. Tax burden | 10.3 | 4.3 | 6.6 | 11.1 | 0.8 | -5.1 | 2.1 | 2.1 | 2.0 | 2.7 | 2.4 | 7.1 | 6.0 | 7.6 | 8.0 | 5.9 | 5.4 | 4.7 |
| 25. Net lending (+) or net borrowing (-) | 9.4 | -0.4 | 0.8 | 1.5 | -1.3 | -3.5 | 1.3 | 1.3 | -1.2 | 2.7 | -0.9 | 1.5 | 1.3 | 0.8 | -0.5 | -0.9 | -0.3 | -0.1 |

1) Changes in GDP ratios.

Table 22D

Contributions to the change in the general government gross debt ratio

Czechia

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 12.4 | 5.5 | 2.2 | 0.7 | 2.0 | 5.5 | 4.2 | 4.2 | 3.9 | 1.2 | 2.1 | 0.6 | -0.7 | -1.6 | -1.1 | -0.2 | 0.1 | 0.3 |
| 2. Interest payments (% of GDP) | 1.0 | 0.9 | 1.0 | 1.1 | 1.0 | 1.2 | 1.3 | 1.3 | 1.4 | 1.3 | 1.3 | 1.1 | 0.9 | 0.7 | 0.8 | 0.7 | 0.7 | 0.7 |
| 3. Implicit interest rate 2) | : | 5.9 | 4.0 | 4.2 | 3.8 | 4.3 | 3.9 | 3.9 | 3.6 | 3.0 | 3.1 | 2.7 | 2.4 | 2.2 | 2.3 | 2.4 | 2.4 | 2.4 |
| 4. Nominal GDP growth rate | 15.8 | 7.9 | 7.6 | 9.3 | 4.8 | -2.3 | 0.8 | 0.8 | 0.6 | 0.9 | 5.3 | 6.5 | 3.7 | 5.9 | 5.6 | 5.2 | 4.6 | 3.9 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 12.4 | 5.5 | 2.2 | 0.7 | 2.0 | 5.5 | 4.2 | 4.2 | 3.9 | 1.2 | 2.1 | 0.6 | -0.7 | -1.6 | -1.1 | -0.2 | 0.1 | 0.3 |
| 6. Contribution of nominal GDP growth | : | -1.3 | -2.0 | -2.4 | -1.3 | 0.7 | -0.3 | -0.3 | -0.3 | -0.4 | -2.2 | -2.6 | -1.4 | -2.0 | -1.8 | -1.6 | -1.4 | -1.2 |
| 7. Stock-flow adjustment 3) | : | 1.5 | -0.4 | 1.5 | 0.1 | -0.8 | -0.1 | -0.1 | 1.0 | -0.4 | -2.6 | -0.2 | -1.0 | 1.5 | 0.8 | 0.7 | 0.5 | 0.3 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 11.4 | 4.6 | 1.1 | -0.4 | 1.0 | 4.2 | 2.9 | 2.9 | 2.5 | -0.1 | 0.8 | -0.5 | -1.6 | -2.3 | -1.8 | -0.9 | -0.6 | -0.4 |
| 9. Snow-ball effect | : | -0.3 | -0.9 | -1.3 | -0.3 | 1.9 | 1.0 | 1.0 | 1.2 | 0.9 | -0.9 | -1.5 | -0.5 | -1.3 | -1.1 | -0.9 | -0.6 | -0.5 |
| 10. Stock-flow adjustment 3) | : | 1.5 | -0.4 | 1.5 | 0.1 | -0.8 | -0.1 | -0.1 | 1.0 | -0.4 | -2.6 | -0.2 | -1.0 | 1.5 | 0.8 | 0.7 | 0.5 | 0.3 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 5.8 | -0.2 | -0.2 | 0.8 | 5.3 | 3.8 | 3.8 | 4.6 | 0.4 | -2.7 | -2.2 | -3.1 | -2.1 | -2.1 | -1.1 | -0.7 | -0.6 |
| 12. Level of gross debt (end of year) | 13.7 | 22.8 | 27.7 | 27.5 | 28.3 | 33.6 | 37.4 | 37.4 | 44.5 | 44.9 | 42.2 | 40.0 | 36.8 | 34.7 | 32.6 | 31.5 | 30.7 | 30.1 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 23A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Denmark

(Mrd DKK)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 169 | 221 | 291 | 303 | 296 | 281 | 293 | 293 | 309 | 317 | 322 | 332 | 340 | 348 | 360 | 368 | 377 | 384 |
| 2. Current taxes on income and wealth | 310 | 389 | 485 | 498 | 503 | 488 | 517 | 517 | 553 | 583 | 657 | 622 | 625 | 653 | 642 | 689 | 673 | 683 |
| 3. Social contributions | 18 | 31 | 24 | 24 | 24 | 23 | 24 | 24 | 23 | 21 | 20 | 20 | 20 | 19 | 19 | 19 | 20 | 20 |
| 4. Of which actual social contributions | 12 | 25 | 19 | 18 | 18 | 18 | 19 | 19 | 18 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 | 16 |
| 5. Other current revenue, including sales | 71 | 80 | 120 | 122 | 139 | 131 | 140 | 140 | 145 | 142 | 129 | 120 | 122 | 124 | 136 | 134 | 132 | 131 |
| 6. Total current revenue | 569 | 722 | 920 | 947 | 962 | 924 | 974 | 974 | 1030 | 1063 | 1128 | 1094 | 1107 | 1144 | 1157 | 1211 | 1202 | 1218 |
| 7. Government consumption expenditure | 249 | 317 | 407 | 423 | 452 | 481 | 496 | 496 | 502 | 502 | 511 | 519 | 524 | 536 | 546 | 560 | 580 | 599 |
| 8. Collective consumption | 79 | 103 | 126 | 131 | 140 | 147 | 149 | 149 | 151 | 149 | 148 | 149 | 149 | 155 | 159 | 163 | 167 | 172 |
| 9. Social transfers in kind | 170 | 214 | 281 | 293 | 312 | 334 | 346 | 346 | 350 | 353 | 363 | 370 | 375 | 381 | 387 | 398 | 412 | 427 |
| 10. Compensation of employees | 167 | 206 | 259 | 267 | 281 | 302 | 313 | 313 | 315 | 317 | 322 | 326 | 327 | 333 | 341 | 348 | 358 | 370 |
| 11. Intermediate consumption | 74 | 100 | 136 | 139 | 154 | 166 | 171 | 171 | 178 | 178 | 181 | 183 | 186 | 192 | 195 | 199 | 206 | 210 |
| 12. Social transfers other than in kind | 202 | 216 | 256 | 258 | 264 | 286 | 310 | 310 | 328 | 336 | 342 | 346 | 348 | 353 | 356 | 367 | 374 | 381 |
| 13. Social transfers in kind via market producers | 13 | 16 | 25 | 27 | 29 | 29 | 30 | 30 | 30 | 29 | 30 | 30 | 31 | 31 | 31 | 32 | 32 | 33 |
| 14. Interest | 61 | 50 | 30 | 28 | 26 | 33 | 34 | 34 | 34 | 32 | 29 | 28 | 22 | 18 | 19 | 18 | 17 | 16 |
| 15. Subsidies | 23 | 26 | 30 | 33 | 32 | 37 | 37 | 37 | 41 | 41 | 41 | 41 | 38 | 39 | 38 | 40 | 40 | 40 |
| 16. Other current expenditure | 33 | 44 | 55 | 58 | 58 | 63 | 64 | 64 | 68 | 69 | 63 | 66 | 64 | 67 | 72 | 74 | 75 | 77 |
| 17. Total current expenditure | 572 | 658 | 791 | 809 | 843 | 915 | 960 | 960 | 994 | 1003 | 1007 | 1020 | 1017 | 1032 | 1052 | 1077 | 1102 | 1127 |
| 18. Gross saving | -4 | 64 | 129 | 138 | 119 | 9 | 15 | 15 | 36 | 60 | 121 | 74 | 91 | 112 | 105 | 133 | 99 | 91 |
| 19. Capital transfers received | 1 | 3 | 2 | 2 | 4 | 2 | 3 | 3 | 2 | -9 | -12 | -10 | -3 | 2 | -1 | 1 | 1 | 2 |
| 20. Total revenue | 569 | 724 | 922 | 950 | 965 | 925 | 977 | 977 | 1032 | 1053 | 1117 | 1083 | 1105 | 1146 | 1157 | 1212 | 1203 | 1220 |
| 21. Gross fixed capital formation | 30 | 37 | 49 | 53 | 54 | 54 | 60 | 60 | 72 | 71 | 76 | 74 | 80 | 74 | 77 | 79 | 83 | 87 |
| 22. Other capital expenditure | 5 | 5 | -2 | 0 | 11 | 5 | 7 | 7 | 32 | 4 | 10 | 13 | 3 | 3 | 9 | 5 | 5 | 5 |
| 23. Total expenditure | 607 | 699 | 838 | 862 | 908 | 974 | 1026 | 1026 | 1098 | 1077 | 1094 | 1107 | 1100 | 1109 | 1139 | 1162 | 1191 | 1219 |
| 24. Tax burden | 493 | 639 | 799 | 824 | 824 | 791 | 832 | 832 | 883 | 907 | 984 | 959 | 979 | 1016 | 1016 | 1072 | 1065 | 1083 |
| 25. Net lending (+) or net borrowing (-) | -38 | 25 | 84 | 87 | 57 | -48 | -49 | -49 | -66 | -24 | 23 | -24 | 5 | 37 | 18 | 50 | 12 | 0 |

Table 23B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Denmark

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 16.3 | 16.7 | 17.3 | 17.5 | 16.5 | 16.3 | 16.2 | 16.2 | 16.3 | 16.4 | 16.2 | 16.3 | 16.2 | 16.0 | 16.2 | 16.0 | 15.8 | 15.6 |
| 2. Current taxes on income and wealth | 29.9 | 29.3 | 28.8 | 28.6 | 27.9 | 28.3 | 28.5 | 28.5 | 29.2 | 30.2 | 33.2 | 30.6 | 29.8 | 30.0 | 28.9 | 30.0 | 28.3 | 27.7 |
| 3. Social contributions | 1.7 | 2.4 | 1.4 | 1.4 | 1.3 | 1.4 | 1.3 | 1.3 | 1.2 | 1.1 | 1.0 | 1.0 | 0.9 | 0.9 | 0.9 | 0.8 | 0.8 | 0.8 |
| 4. Of which actual social contributions | 1.1 | 1.9 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 1.0 | 1.0 | 0.8 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 | 0.7 | 0.7 | 0.7 |
| 5. Other current revenue, including sales | 6.9 | 6.1 | 7.1 | 7.0 | 7.7 | 7.6 | 7.7 | 7.7 | 7.6 | 7.4 | 6.5 | 5.9 | 5.8 | 5.7 | 6.1 | 5.8 | 5.6 | 5.3 |
| 6. Total current revenue | 54.9 | 54.4 | 54.7 | 54.5 | 53.4 | 53.6 | 53.8 | 53.8 | 54.3 | 55.1 | 57.0 | 53.7 | 52.7 | 52.5 | 52.1 | 52.6 | 50.5 | 49.5 |
| 7. Government consumption expenditure | 24.1 | 23.9 | 24.2 | 24.3 | 25.1 | 27.9 | 27.4 | 27.4 | 26.5 | 26.0 | 25.8 | 25.5 | 25.0 | 24.6 | 24.6 | 24.4 | 24.4 | 24.3 |
| 8. Collective consumption | 7.6 | 7.7 | 7.5 | 7.5 | 7.8 | 8.5 | 8.2 | 8.2 | 8.0 | 7.7 | 7.5 | 7.3 | 7.1 | 7.1 | 7.1 | 7.1 | 7.0 | 7.0 |
| 9. Social transfers in kind | 16.4 | 16.1 | 16.7 | 16.8 | 17.3 | 19.4 | 19.1 | 19.1 | 18.5 | 18.3 | 18.3 | 18.1 | 17.8 | 17.5 | 17.4 | 17.3 | 17.4 | 17.3 |
| 10. Compensation of employees | 16.1 | 15.5 | 15.4 | 15.3 | 15.6 | 17.5 | 17.3 | 17.3 | 16.6 | 16.4 | 16.2 | 16.0 | 15.6 | 15.3 | 15.3 | 15.1 | 15.1 | 15.0 |
| 11. Intermediate consumption | 7.1 | 7.5 | 8.1 | 8.0 | 8.6 | 9.7 | 9.4 | 9.4 | 9.2 | 9.2 | 9.1 | 9.0 | 8.9 | 8.8 | 8.8 | 8.6 | 8.7 | 8.5 |
| 12. Social transfers other than in kind | 19.5 | 16.3 | 15.2 | 14.8 | 14.6 | 16.6 | 17.1 | 17.1 | 17.3 | 17.4 | 17.2 | 17.0 | 16.6 | 16.2 | 16.0 | 15.9 | 15.7 | 15.5 |
| 13. Social transfers in kind via market producers | 1.3 | 1.2 | 1.5 | 1.5 | 1.6 | 1.7 | 1.7 | 1.7 | 1.6 | 1.5 | 1.5 | 1.5 | 1.5 | 1.4 | 1.4 | 1.4 | 1.4 | 1.3 |
| 14. Interest | 5.8 | 3.7 | 1.8 | 1.6 | 1.4 | 1.9 | 1.9 | 1.9 | 1.8 | 1.7 | 1.5 | 1.4 | 1.0 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 |
| 15. Subsidies | 2.2 | 2.0 | 1.8 | 1.9 | 1.8 | 2.1 | 2.0 | 2.0 | 2.2 | 2.1 | 2.1 | 2.0 | 1.8 | 1.8 | 1.7 | 1.7 | 1.7 | 1.6 |
| 16. Other current expenditure | 3.2 | 3.3 | 3.3 | 3.3 | 3.2 | 3.6 | 3.5 | 3.5 | 3.6 | 3.6 | 3.2 | 3.2 | 3.1 | 3.1 | 3.3 | 3.2 | 3.2 | 3.1 |
| 17. Total current expenditure | 55.2 | 49.6 | 47.0 | 46.5 | 46.8 | 53.1 | 53.0 | 53.0 | 52.5 | 52.0 | 50.8 | 50.1 | 48.4 | 47.4 | 47.3 | 46.8 | 46.4 | 45.8 |
| 18. Gross saving | -0.3 | 4.8 | 7.7 | 7.9 | 6.6 | 0.5 | 0.8 | 0.8 | 1.9 | 3.1 | 6.1 | 3.6 | 4.3 | 5.1 | 4.7 | 5.8 | 4.2 | 3.7 |
| 19. Capital transfers received | 0.1 | 0.2 | 0.1 | 0.1 | 0.2 | 0.1 | 0.2 | 0.2 | 0.1 | -0.5 | -0.6 | -0.5 | -0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 |
| 20. Total revenue | 54.9 | 54.6 | 54.8 | 54.6 | 53.6 | 53.7 | 54.0 | 54.0 | 54.5 | 54.6 | 56.4 | 53.2 | 52.6 | 52.6 | 52.0 | 52.7 | 50.6 | 49.5 |
| 21. Gross fixed capital formation | 2.9 | 2.8 | 2.9 | 3.0 | 3.0 | 3.1 | 3.3 | 3.3 | 3.8 | 3.7 | 3.9 | 3.6 | 3.8 | 3.4 | 3.5 | 3.5 | 3.5 | 3.5 |
| 22. Other capital expenditure | 0.5 | 0.3 | -0.1 | 0.0 | 0.6 | 0.3 | 0.4 | 0.4 | 1.7 | 0.2 | 0.5 | 0.7 | 0.2 | 0.1 | 0.4 | 0.2 | 0.2 | 0.2 |
| 23. Total expenditure | 58.5 | 52.7 | 49.8 | 49.6 | 50.4 | 56.5 | 56.7 | 56.7 | 58.0 | 55.8 | 55.2 | 54.4 | 52.4 | 50.9 | 51.2 | 50.5 | 50.1 | 49.5 |
| 24. Tax burden | 47.6 | 48.1 | 47.5 | 47.4 | 45.7 | 45.9 | 46.0 | 46.0 | 46.6 | 47.0 | 49.6 | 47.1 | 46.6 | 46.7 | 45.7 | 46.6 | 44.8 | 44.0 |
| 25. Net lending (+) or net borrowing (-) | -3.6 | 1.9 | 5.0 | 5.0 | 3.2 | -2.8 | -2.7 | -2.7 | -3.5 | -1.2 | 1.1 | -1.2 | 0.2 | 1.7 | 0.8 | 2.2 | 0.5 | 0.0 |

Table 23C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Denmark

(DKK; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|-------|------|------|-------|--------|------|-------|-------|--------|--------|--------|------|------|
| 1. Taxes on production and imports | 7.2 | 0.1 | 5.5 | 4.2 | -2.3 | -5.1 | 4.2 | 4.2 | 2.8 | 2.5 | 1.5 | 3.0 | 2.6 | 2.3 | 3.6 | 2.1 | 2.3 | 2.0 |
| 2. Current taxes on income and wealth | 4.5 | 7.2 | 1.0 | 2.6 | 1.0 | -2.9 | 5.8 | 5.8 | 5.3 | 5.4 | 12.7 | -5.3 | 0.5 | 4.4 | -1.6 | 7.4 | -2.4 | 1.5 |
| 3. Social contributions | 2.6 | 12.4 | -0.1 | -0.5 | -1.2 | -2.0 | 4.6 | 4.6 | -7.1 | -9.5 | -2.0 | -1.0 | -2.3 | -1.2 | -1.2 | 1.0 | 1.0 | 1.0 |
| 4. Of which actual social contributions | 5.0 | 15.9 | -0.9 | -1.6 | -0.5 | -2.3 | 6.6 | 6.6 | -7.7 | -10.3 | -0.6 | -0.4 | -0.4 | -0.5 | -0.9 | 1.0 | 1.0 | 1.0 |
| 5. Other current revenue, including sales | 11.5 | 7.6 | 10.1 | 1.8 | 13.7 | -5.7 | 6.9 | 6.9 | -1.3 | -2.0 | -8.9 | -7.5 | 2.2 | 1.5 | 9.3 | -1.2 | -1.2 | -1.2 |
| 6. Total current revenue | 6.1 | 5.2 | 3.5 | 3.0 | 1.5 | -3.9 | 5.4 | 5.4 | 3.3 | 3.2 | 6.2 | -3.1 | 1.2 | 3.3 | 1.1 | 4.6 | -0.8 | 1.4 |
| 7. Government consumption expenditure | 5.2 | 4.7 | 4.8 | 3.9 | 6.8 | 6.4 | 3.0 | 3.0 | 2.2 | 0.0 | 1.8 | 1.5 | 1.1 | 2.2 | 2.0 | 2.6 | 3.4 | 3.3 |
| 8. Collective consumption | 6.1 | 4.3 | 4.5 | 3.4 | 7.2 | 5.2 | 1.3 | 1.3 | 3.4 | -1.8 | -0.6 | 1.0 | 0.1 | 3.5 | 2.8 | 2.6 | 2.6 | 2.6 |
| 9. Social transfers in kind | 4.8 | 4.9 | 4.9 | 4.2 | 6.7 | 6.9 | 3.8 | 3.8 | 1.8 | 0.8 | 2.8 | 1.7 | 1.5 | 1.7 | 1.6 | 2.6 | 3.8 | 3.6 |
| 10. Compensation of employees | 4.8 | 3.1 | 4.3 | 3.1 | 5.3 | 7.3 | 3.9 | 3.9 | 1.4 | 0.7 | 1.5 | 1.2 | 0.5 | 1.6 | 2.4 | 2.3 | 2.8 | 3.2 |
| 11. Intermediate consumption | 6.2 | 7.2 | 5.4 | 2.6 | 10.6 | 7.8 | 2.7 | 2.7 | 4.6 | 0.1 | 1.5 | 1.1 | 1.8 | 2.8 | 1.8 | 2.0 | 3.4 | 2.1 |
| 12. Social transfers other than in kind | 1.8 | 3.0 | -0.3 | 0.5 | 2.4 | 8.3 | 8.7 | 8.7 | 3.0 | 2.4 | 1.7 | 1.3 | 0.7 | 1.4 | 0.8 | 3.0 | 2.0 | 2.0 |
| 13. Social transfers in kind via market producers | 3.3 | 4.6 | 8.8 | 8.3 | 6.3 | 2.2 | 3.0 | 3.0 | 0.4 | -2.4 | 2.1 | 1.4 | 1.2 | 0.6 | 1.7 | 1.8 | 1.9 | 1.9 |
| 14. Interest | 1.1 | -3.6 | -7.6 | -6.5 | -8.2 | 27.8 | 4.2 | 4.2 | -5.8 | -6.4 | -9.2 | -3.0 | -23.3 | -17.4 | 4.9 | -6.2 | -5.8 | -1.0 |
| 15. Subsidies | 8.7 | -5.3 | 0.7 | 10.2 | -3.2 | 16.3 | -0.5 | -0.5 | 5.3 | 1.0 | -1.1 | -0.4 | -6.3 | 1.3 | -1.1 | 4.3 | -0.2 | 0.0 |
| 16. Other current expenditure 1) | 0.1 | -0.1 | 0.0 | 0.0 | -0.1 | 0.4 | -0.1 | -0.1 | 0.3 | 0.0 | -0.4 | 0.1 | -0.2 | 0.0 | 0.2 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 3.9 | 2.9 | 2.6 | 2.3 | 4.2 | 8.5 | 4.9 | 4.9 | 2.9 | 0.9 | 0.4 | 1.3 | -0.3 | 1.5 | 2.0 | 2.4 | 2.3 | 2.3 |
| 18. Gross saving 1) | 1.2 | 1.0 | 0.2 | 0.3 | -1.4 | -6.1 | 0.3 | 0.3 | 0.2 | 1.2 | 3.0 | -2.5 | 0.7 | 0.8 | -0.4 | 1.1 | -1.6 | -0.5 |
| 19. Capital transfers received | 6.3 | 40.9 | 0.6 | 10.7 | 52.0 | -56.3 | 93.0 | 93.0 | -68.4 | -530.0 | 25.4 | -11.3 | -73.0 | -159.9 | -138.7 | -243.0 | 57.4 | 14.6 |
| 20. Total revenue | 6.1 | 5.3 | 3.5 | 3.0 | 1.7 | -4.1 | 5.6 | 5.6 | 2.8 | 2.1 | 6.0 | -3.0 | 2.0 | 3.7 | 0.9 | 4.8 | -0.7 | 1.4 |
| 21. Gross fixed capital formation | 11.1 | 8.2 | 14.2 | 7.0 | 2.2 | -0.2 | 10.5 | 10.5 | 17.0 | -1.6 | 8.1 | -3.4 | 7.7 | -6.9 | 4.3 | 2.8 | 4.8 | 4.3 |
| 22. Other capital expenditure 1) | -0.1 | 0.0 | 0.0 | 0.1 | 0.6 | -0.3 | 0.1 | 0.1 | 0.9 | -1.5 | 0.3 | 0.1 | -0.5 | 0.0 | 0.3 | -0.2 | 0.0 | 0.0 |
| 23. Total expenditure | 4.0 | 3.3 | 3.1 | 2.9 | 5.3 | 7.2 | 5.4 | 5.4 | 5.4 | -1.9 | 1.6 | 1.2 | -0.7 | 0.8 | 2.7 | 2.0 | 2.5 | 2.4 |
| 24. Tax burden | 5.4 | 5.0 | 2.6 | 3.2 | -0.1 | -3.9 | 5.2 | 5.2 | 4.0 | 2.7 | 8.4 | -2.5 | 2.1 | 3.8 | 0.0 | 5.5 | -0.7 | 1.7 |
| 25. Net lending (+) or net borrowing (-) | 1.1 | 1.0 | 0.0 | 0.0 | -1.8 | -6.0 | 0.1 | 0.1 | -1.4 | 2.3 | 2.4 | -2.3 | 1.4 | 1.5 | -0.9 | 1.4 | -1.6 | -0.5 |

1) Changes in GDP ratios.

Table 23D**Contributions to the change in the general government gross debt ratio****Denmark**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 3.6 | -1.1 | -5.0 | -5.0 | -3.2 | 2.8 | 2.7 | 2.7 | 3.5 | 1.2 | -1.1 | 1.2 | -0.2 | -1.7 | -0.8 | -2.2 | -0.5 | 0.0 |
| 2. Interest payments (% of GDP) | 5.8 | 3.4 | 1.8 | 1.6 | 1.4 | 1.9 | 1.9 | 1.9 | 1.8 | 1.7 | 1.5 | 1.4 | 1.0 | 0.8 | 0.8 | 0.8 | 0.7 | 0.7 |
| 3. Implicit interest rate 2) | : | 6.7 | 5.1 | 5.3 | 5.4 | 5.5 | 5.0 | 5.0 | 4.0 | 3.8 | 3.4 | 3.2 | 2.7 | 2.3 | 2.4 | 2.3 | 2.2 | 2.1 |
| 4. Nominal GDP growth rate | 4.3 | 3.4 | 6.1 | 3.4 | 3.6 | -4.4 | 5.2 | 5.2 | 2.6 | 1.8 | 2.7 | 2.8 | 3.1 | 3.7 | 2.1 | 3.5 | 3.3 | 3.6 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 3.6 | -1.1 | -5.0 | -5.0 | -3.2 | 2.8 | 2.7 | 2.7 | 3.5 | 1.2 | -1.1 | 1.2 | -0.2 | -1.7 | -0.8 | -2.2 | -0.5 | 0.0 |
| 6. Contribution of nominal GDP growth | : | -1.7 | -2.1 | -1.0 | -1.0 | 1.5 | -2.0 | -2.0 | -1.2 | -0.8 | -1.1 | -1.2 | -1.2 | -1.3 | -0.7 | -1.2 | -1.1 | -1.1 |
| 7. Stock-flow adjustment 3) | : | -1.0 | 1.3 | 1.8 | 10.1 | 2.5 | 1.7 | 1.7 | -3.5 | -1.3 | 2.5 | -4.5 | -1.1 | 1.3 | 0.2 | 2.2 | 0.8 | 0.5 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -2.2 | -4.5 | -6.8 | -6.6 | -4.6 | 0.9 | 0.8 | 0.8 | 1.7 | -0.4 | -2.6 | -0.2 | -1.3 | -2.5 | -1.6 | -2.9 | -1.2 | -0.7 |
| 9. Snow-ball effect | : | 1.7 | -0.4 | 0.6 | 0.5 | 3.5 | -0.1 | -0.1 | 0.6 | 0.9 | 0.3 | 0.2 | -0.2 | -0.5 | 0.1 | -0.4 | -0.4 | -0.5 |
| 10. Stock-flow adjustment 3) | : | -1.0 | 1.3 | 1.8 | 10.1 | 2.5 | 1.7 | 1.7 | -3.5 | -1.3 | 2.5 | -4.5 | -1.1 | 1.3 | 0.2 | 2.2 | 0.8 | 0.5 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -3.8 | -5.9 | -4.2 | 6.0 | 6.9 | 2.4 | 2.4 | -1.2 | -0.8 | 0.2 | -4.5 | -2.6 | -1.7 | -1.3 | -1.1 | -0.7 | -0.6 |
| 12. Level of gross debt (end of year) | : | 48.5 | 31.5 | 27.3 | 33.3 | 40.2 | 42.6 | 42.6 | 44.9 | 44.0 | 44.3 | 39.8 | 37.2 | 35.5 | 34.2 | 33.0 | 32.3 | 31.7 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 24A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Croatia

(Mrd HRK)

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2007 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 38.3 | 41.3 | 44.5 | 46.4 | 49.4 | 53.9 | 58.1 | 58.1 | 56.2 | 57.8 | 57.3 | 59.9 | 61.7 | 61.3 | 64.8 | 67.6 | 71.5 | 76.7 | 80.9 | 83.5 | 87.1 |
| 2. Current taxes on income and wealth | 15.2 | 13.1 | 14.4 | 15.4 | 17.2 | 20.7 | 24.3 | 24.3 | 24.3 | 21.7 | 21.3 | 20.9 | 21.6 | 20.8 | 20.8 | 22.9 | 23.0 | 24.8 | 26.4 | 26.7 | 27.9 |
| 3. Social contributions | 21.6 | 25.2 | 27.4 | 29.5 | 31.3 | 33.9 | 37.2 | 37.2 | 40.0 | 38.7 | 38.6 | 37.8 | 37.1 | 39.2 | 40.7 | 41.7 | 43.6 | 45.9 | 47.5 | 49.3 | 50.9 |
| 4. Of which actual social contributions | 21.5 | 25.2 | 27.4 | 29.5 | 31.3 | 33.9 | 37.2 | 37.2 | 40.0 | 38.7 | 38.6 | 37.8 | 37.1 | 39.2 | 40.7 | 41.7 | 43.6 | 45.9 | 47.5 | 49.3 | 50.9 |
| 5. Other current revenue, including sales | 9.8 | 19.0 | 18.4 | 18.7 | 18.8 | 19.1 | 20.1 | 20.1 | 20.7 | 19.2 | 18.5 | 20.6 | 20.8 | 21.5 | 25.9 | 28.5 | 29.3 | 27.7 | 31.0 | 33.8 | 34.9 |
| 6. Total current revenue | 84.9 | 98.6 | 104.7 | 110.0 | 116.7 | 127.5 | 139.7 | 139.7 | 141.2 | 137.4 | 135.7 | 139.3 | 141.2 | 142.8 | 152.3 | 160.7 | 167.5 | 175.1 | 185.7 | 193.3 | 200.8 |
| 7. Government consumption expenditure | 37.3 | 40.4 | 43.1 | 46.7 | 49.9 | 54.3 | 61.6 | 61.6 | 67.8 | 67.4 | 68.9 | 68.0 | 67.4 | 68.8 | 68.3 | 68.8 | 71.5 | 74.5 | 79.6 | 84.7 | 88.0 |
| 8. Collective consumption | 18.7 | 20.1 | 20.9 | 22.7 | 24.8 | 28.7 | 33.0 | 33.0 | 33.9 | 33.5 | 34.4 | 34.5 | 33.7 | 34.3 | 33.9 | 34.2 | 35.1 | 36.4 | 38.6 | 41.2 | 43.3 |
| 9. Social transfers in kind | 18.5 | 20.3 | 22.2 | 23.9 | 25.1 | 25.6 | 28.6 | 28.6 | 33.9 | 33.9 | 34.4 | 33.5 | 33.7 | 34.5 | 34.4 | 34.6 | 36.5 | 38.1 | 40.9 | 43.5 | 44.7 |
| 10. Compensation of employees | 23.2 | 25.4 | 27.3 | 29.5 | 30.4 | 32.2 | 36.6 | 36.6 | 40.9 | 40.1 | 40.5 | 39.9 | 38.8 | 38.0 | 39.0 | 40.1 | 41.8 | 44.5 | 46.9 | 50.6 | 52.7 |
| 11. Intermediate consumption | 12.6 | 16.6 | 16.9 | 17.2 | 19.1 | 21.2 | 23.2 | 23.2 | 24.4 | 25.0 | 26.0 | 25.8 | 26.3 | 27.5 | 27.9 | 28.8 | 29.4 | 30.8 | 33.9 | 35.7 | 37.3 |
| 12. Social transfers other than in kind | 25.5 | 34.0 | 31.0 | 34.0 | 33.9 | 39.1 | 40.6 | 40.6 | 45.4 | 45.3 | 47.4 | 46.5 | 46.9 | 47.8 | 49.3 | 47.7 | 48.8 | 51.0 | 53.3 | 56.1 | 58.2 |
| 13. Social transfers in kind via market producers | 4.1 | 3.8 | 4.4 | 5.4 | 5.7 | 6.0 | 6.6 | 6.6 | 7.2 | 6.8 | 6.8 | 7.4 | 7.9 | 8.3 | 8.4 | 8.3 | 8.4 | 8.5 | 8.7 | 8.9 | 9.1 |
| 14. Interest | 3.4 | 3.5 | 3.9 | 4.4 | 4.8 | 4.9 | 5.4 | 5.4 | 7.3 | 7.8 | 8.9 | 10.2 | 10.4 | 11.4 | 11.7 | 10.9 | 9.8 | 8.9 | 8.8 | 7.9 | 7.9 |
| 15. Subsidies | 4.6 | 4.6 | 4.9 | 5.8 | 6.3 | 6.7 | 7.8 | 7.8 | 8.1 | 7.4 | 7.8 | 7.1 | 5.8 | 5.0 | 4.0 | 4.7 | 5.6 | 6.7 | 7.4 | 7.9 | 8.3 |
| 16. Other current expenditure | 3.2 | 2.2 | 6.0 | 3.4 | 6.2 | 5.6 | 2.8 | 2.8 | 3.7 | 5.9 | 3.9 | 4.7 | 6.3 | 5.2 | 8.0 | 8.1 | 7.6 | 5.2 | 5.5 | 5.7 | 6.0 |
| 17. Total current expenditure | 76.7 | 90.1 | 94.3 | 99.7 | 106.3 | 115.7 | 122.9 | 122.9 | 137.0 | 138.3 | 141.3 | 141.5 | 142.5 | 143.1 | 148.4 | 148.5 | 151.4 | 155.7 | 164.6 | 173.0 | 179.5 |
| 18. Gross saving | 8.2 | 8.6 | 10.4 | 10.3 | 10.4 | 11.8 | 16.8 | 16.8 | 4.3 | -0.9 | -5.6 | -2.2 | -1.2 | -0.3 | 3.9 | 12.2 | 16.1 | 19.4 | 21.2 | 20.3 | 21.4 |
| 19. Capital transfers received | 0.0 | 1.5 | 1.2 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.4 | 0.9 | 1.1 | 2.7 | 0.9 | 0.9 | 1.7 | 2.4 | 1.6 | 2.1 | 3.2 | 4.1 | 4.3 |
| 20. Total revenue | 84.9 | 100.1 | 105.9 | 110.1 | 116.8 | 127.7 | 139.9 | 139.9 | 141.7 | 138.4 | 136.8 | 142.0 | 142.1 | 143.8 | 153.9 | 163.2 | 169.1 | 177.2 | 189.0 | 197.3 | 205.2 |
| 21. Gross fixed capital formation | 10.1 | 11.7 | 17.1 | 16.5 | 15.5 | 16.9 | 20.0 | 20.0 | 20.0 | 12.8 | 12.2 | 12.5 | 13.0 | 12.7 | 11.6 | 12.0 | 10.1 | 13.4 | 16.6 | 18.4 | 19.4 |
| 22. Other capital expenditure | 2.3 | 5.3 | 5.0 | 6.3 | 4.9 | 4.3 | 4.2 | 4.2 | 4.7 | 8.5 | 9.6 | 5.7 | 4.4 | 5.6 | 5.3 | 6.6 | 4.8 | 7.1 | 7.4 | 5.8 | 6.1 |
| 23. Total expenditure | 89.0 | 107.1 | 116.4 | 122.6 | 126.7 | 136.9 | 147.1 | 147.1 | 161.7 | 159.6 | 163.2 | 159.7 | 159.8 | 161.5 | 165.2 | 167.0 | 166.2 | 176.2 | 188.6 | 197.2 | 205.0 |
| 24. Tax burden | 75.1 | 80.0 | 86.9 | 91.9 | 98.6 | 109.1 | 120.2 | 120.2 | 121.2 | 118.2 | 117.2 | 118.7 | 120.5 | 121.7 | 126.7 | 132.9 | 138.6 | 147.1 | 154.5 | 159.2 | 165.7 |
| 25. Net lending (+) or net borrowing (-) | -4.2 | -6.9 | -10.5 | -12.5 | -9.9 | -9.2 | -7.2 | -7.2 | -20.0 | -21.3 | -26.4 | -17.7 | -17.7 | -17.7 | -11.3 | -3.9 | 2.9 | 1.0 | 0.4 | 0.1 | 0.2 |

Table 24B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Croatia

(percentage of GDP at current market prices (excessive deficit procedure))

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 19.7 | 19.5 | 19.1 | 18.5 | 18.3 | 18.3 | 18.0 | 17.8 | 16.9 | 17.6 | 17.2 | 18.1 | 18.6 | 18.5 | 19.1 | 19.3 | 19.5 | 20.0 | 20.1 | 19.8 | 19.6 |
| 2. Current taxes on income and wealth | 7.8 | 6.2 | 6.2 | 6.1 | 6.4 | 7.0 | 7.5 | 7.3 | 7.3 | 6.6 | 6.4 | 6.3 | 6.5 | 6.3 | 6.1 | 6.5 | 6.3 | 6.5 | 6.6 | 6.3 | 6.3 |
| 3. Social contributions | 11.1 | 11.9 | 11.8 | 11.8 | 11.6 | 11.5 | 11.5 | 11.7 | 12.1 | 11.8 | 11.6 | 11.4 | 11.2 | 11.8 | 12.0 | 11.9 | 11.9 | 12.0 | 11.8 | 11.7 | 11.5 |
| 4. Of which actual social contributions | 11.1 | 11.9 | 11.8 | 11.8 | 11.6 | 11.5 | 11.5 | 11.7 | 12.1 | 11.8 | 11.6 | 11.4 | 11.2 | 11.8 | 12.0 | 11.9 | 11.9 | 12.0 | 11.8 | 11.7 | 11.5 |
| 5. Other current revenue, including sales | 5.0 | 9.0 | 7.9 | 7.5 | 7.0 | 6.5 | 6.2 | 6.0 | 6.3 | 5.8 | 5.6 | 6.2 | 6.3 | 6.5 | 7.6 | 8.1 | 8.0 | 7.2 | 7.7 | 8.0 | 7.9 |
| 6. Total current revenue | 43.7 | 46.6 | 45.0 | 43.9 | 43.3 | 43.4 | 43.3 | 42.8 | 42.6 | 41.8 | 40.7 | 42.1 | 42.6 | 43.1 | 44.8 | 45.8 | 45.7 | 45.8 | 46.3 | 45.8 | 45.3 |
| 7. Government consumption expenditure | 19.2 | 19.1 | 18.6 | 18.6 | 18.5 | 18.4 | 19.1 | 18.6 | 20.5 | 20.5 | 20.6 | 20.6 | 20.3 | 20.7 | 20.1 | 19.6 | 19.5 | 19.5 | 19.8 | 20.1 | 19.9 |
| 8. Collective consumption | 9.6 | 9.5 | 9.0 | 9.1 | 9.2 | 9.7 | 10.2 | 9.4 | 10.2 | 10.2 | 10.3 | 10.4 | 10.1 | 10.3 | 10.0 | 9.7 | 9.6 | 9.5 | 9.6 | 9.8 | 9.8 |
| 9. Social transfers in kind | 9.5 | 9.6 | 9.6 | 9.6 | 9.3 | 8.7 | 8.9 | 9.3 | 10.2 | 10.3 | 10.3 | 10.1 | 10.2 | 10.4 | 10.1 | 9.9 | 10.0 | 9.9 | 10.2 | 10.3 | 10.1 |
| 10. Compensation of employees | 12.0 | 12.0 | 11.7 | 11.8 | 11.3 | 11.0 | 11.4 | 11.2 | 12.3 | 12.2 | 12.1 | 12.1 | 11.7 | 11.5 | 11.5 | 11.4 | 11.4 | 11.6 | 11.7 | 12.0 | 11.9 |
| 11. Intermediate consumption | 6.5 | 7.9 | 7.3 | 6.9 | 7.1 | 7.2 | 7.2 | 7.3 | 7.4 | 7.6 | 7.8 | 7.8 | 7.9 | 8.3 | 8.2 | 8.2 | 8.0 | 8.1 | 8.4 | 8.5 | 8.4 |
| 12. Social transfers other than in kind | 13.1 | 16.1 | 13.3 | 13.6 | 12.5 | 13.3 | 12.6 | 12.2 | 13.7 | 13.8 | 14.2 | 14.1 | 14.1 | 14.4 | 14.5 | 13.6 | 13.3 | 13.3 | 13.3 | 13.3 | 13.1 |
| 13. Social transfers in kind via market producers | 2.1 | 1.8 | 1.9 | 2.1 | 2.1 | 2.0 | 2.0 | 1.8 | 2.2 | 2.1 | 2.0 | 2.2 | 2.4 | 2.5 | 2.5 | 2.4 | 2.3 | 2.2 | 2.2 | 2.1 | 2.0 |
| 14. Interest | 1.8 | 1.7 | 1.7 | 1.8 | 1.8 | 1.6 | 1.7 | 1.8 | 2.2 | 2.4 | 2.7 | 3.1 | 3.1 | 3.4 | 3.4 | 3.1 | 2.7 | 2.3 | 2.2 | 1.9 | 1.8 |
| 15. Subsidies | 2.4 | 2.2 | 2.1 | 2.3 | 2.3 | 2.3 | 2.4 | 2.4 | 2.4 | 2.2 | 2.3 | 2.2 | 1.7 | 1.5 | 1.2 | 1.3 | 1.5 | 1.8 | 1.8 | 1.9 | 1.9 |
| 16. Other current expenditure | 1.7 | 1.0 | 2.6 | 1.3 | 2.3 | 1.9 | 0.9 | 1.4 | 1.1 | 1.8 | 1.2 | 1.4 | 1.9 | 1.6 | 2.3 | 2.3 | 2.1 | 1.4 | 1.4 | 1.4 | 1.4 |
| 17. Total current expenditure | 39.5 | 42.6 | 40.6 | 39.8 | 39.4 | 39.3 | 38.1 | 38.1 | 41.3 | 42.0 | 42.4 | 42.8 | 42.9 | 43.2 | 43.7 | 42.3 | 41.3 | 40.7 | 41.0 | 41.0 | 40.5 |
| 18. Gross saving | 4.2 | 4.1 | 4.5 | 4.1 | 3.9 | 4.0 | 5.2 | 4.7 | 1.3 | -0.3 | -1.7 | -0.7 | -0.4 | -0.1 | 1.1 | 3.5 | 4.4 | 5.1 | 5.3 | 4.8 | 4.8 |
| 19. Capital transfers received | 0.0 | 0.7 | 0.5 | 0.0 | 0.0 | 0.1 | 0.1 | 0.1 | 0.1 | 0.3 | 0.3 | 0.8 | 0.3 | 0.3 | 0.5 | 0.7 | 0.4 | 0.6 | 0.8 | 1.0 | 1.0 |
| 20. Total revenue | 43.7 | 47.3 | 45.6 | 43.9 | 43.3 | 43.4 | 43.4 | 42.9 | 42.8 | 42.0 | 41.0 | 42.9 | 42.8 | 43.4 | 45.3 | 46.5 | 46.2 | 46.3 | 47.1 | 46.8 | 46.3 |
| 21. Gross fixed capital formation | 5.2 | 5.6 | 7.4 | 6.6 | 5.7 | 5.7 | 6.2 | 6.2 | 6.0 | 3.9 | 3.7 | 3.8 | 3.9 | 3.8 | 3.4 | 3.4 | 2.8 | 3.5 | 4.1 | 4.4 | 4.4 |
| 22. Other capital expenditure | 1.2 | 2.5 | 2.1 | 2.5 | 1.8 | 1.5 | 1.3 | 1.5 | 1.4 | 2.6 | 2.9 | 1.7 | 1.3 | 1.7 | 1.5 | 1.9 | 1.3 | 1.9 | 1.9 | 1.4 | 1.4 |
| 23. Total expenditure | 45.9 | 50.6 | 50.1 | 48.9 | 47.0 | 46.5 | 45.6 | 45.7 | 48.8 | 48.5 | 48.9 | 48.3 | 48.2 | 48.7 | 48.6 | 47.6 | 45.4 | 46.1 | 47.0 | 46.7 | 46.3 |
| 24. Tax burden | 38.7 | 37.8 | 37.4 | 36.7 | 36.5 | 37.1 | 37.3 | 37.0 | 36.6 | 35.9 | 35.2 | 35.9 | 36.3 | 36.7 | 37.3 | 37.8 | 37.8 | 38.5 | 38.5 | 37.7 | 37.4 |
| 25. Net lending (+) or net borrowing (-) | -2.2 | -3.3 | -4.5 | -5.0 | -3.7 | -3.1 | -2.2 | -2.8 | -6.0 | -6.5 | -7.9 | -5.3 | -5.3 | -5.3 | -3.3 | -1.1 | 0.8 | 0.3 | 0.1 | 0.0 | 0.0 |

Table 24C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Croatia

(HRK; annual percentage changes unless otherwise stated)

| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2008 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|---------|-------|-------|------|-------|------|------|------|-------|------|-------|-------|-------|-------|------|-------|------|------|-------|------|
| 1. Taxes on production and imports | 7.9 | 7.6 | 4.4 | 6.4 | 9.0 | 7.8 | 6.4 | 6.4 | 3.0 | -0.9 | 4.5 | 3.0 | -0.6 | 5.8 | 4.3 | 5.8 | 7.2 | 5.5 | 3.2 | 4.3 |
| 2. Current taxes on income and wealth | -14.2 | 10.0 | 7.2 | 11.7 | 20.1 | 17.4 | 4.7 | 4.7 | -10.8 | -1.8 | -1.8 | 3.1 | -3.5 | -0.1 | 9.9 | 0.5 | 7.8 | 6.5 | 1.3 | 4.4 |
| 3. Social contributions | 16.9 | 8.8 | 7.5 | 6.2 | 8.2 | 9.8 | 9.4 | 9.4 | -3.2 | -0.3 | -2.0 | -1.8 | 5.5 | 3.9 | 2.5 | 4.6 | 5.2 | 3.4 | 3.8 | 3.4 |
| 4. Of which actual social contributions | 16.9 | 8.8 | 7.5 | 6.2 | 8.2 | 9.8 | 9.4 | 9.4 | -3.2 | -0.3 | -2.0 | -1.8 | 5.5 | 3.9 | 2.5 | 4.6 | 5.2 | 3.4 | 3.8 | 3.4 |
| 5. Other current revenue, including sales | 95.1 | -3.3 | 1.7 | 0.4 | 1.7 | 5.3 | 4.4 | 4.4 | -7.4 | -3.5 | 11.3 | 1.1 | 3.1 | 20.5 | 10.0 | 3.0 | -5.6 | 11.9 | 9.0 | 3.3 |
| 6. Total current revenue | 16.2 | 6.1 | 5.1 | 6.1 | 9.3 | 9.5 | 6.6 | 6.6 | -2.7 | -1.2 | 2.6 | 1.4 | 1.1 | 6.6 | 5.6 | 4.2 | 4.5 | 6.1 | 4.0 | 3.9 |
| 7. Government consumption expenditure | 8.3 | 6.9 | 8.2 | 6.9 | 8.7 | 13.5 | 5.1 | 5.1 | -0.6 | 2.1 | -1.2 | -0.9 | 2.0 | -0.6 | 0.7 | 4.0 | 4.1 | 6.8 | 6.4 | 3.9 |
| 8. Collective consumption | 7.3 | 4.0 | 8.9 | 9.2 | 15.4 | 15.2 | -1.4 | -1.4 | -1.2 | 2.9 | 0.2 | -2.4 | 1.9 | -1.0 | 0.7 | 2.7 | 3.8 | 6.1 | 6.5 | 5.2 |
| 9. Social transfers in kind | 9.3 | 9.8 | 7.6 | 4.8 | 2.0 | 11.6 | 12.7 | 12.7 | 0.0 | 1.3 | -2.7 | 0.7 | 2.2 | -0.3 | 0.7 | 5.4 | 4.4 | 7.5 | 6.3 | 2.7 |
| 10. Compensation of employees | 9.2 | 7.4 | 8.0 | 3.3 | 5.9 | 13.6 | 6.3 | 6.3 | -1.9 | 0.9 | -1.4 | -2.7 | -2.1 | 2.6 | 2.8 | 4.2 | 6.5 | 5.5 | 7.9 | 4.1 |
| 11. Intermediate consumption | 32.4 | 1.3 | 2.1 | 10.9 | 10.9 | 9.4 | 9.2 | 9.2 | 2.4 | 4.1 | -0.9 | 2.2 | 4.3 | 1.8 | 3.0 | 2.3 | 4.8 | 9.8 | 5.4 | 4.5 |
| 12. Social transfers other than in kind | 33.5 | -8.9 | 9.9 | -0.6 | 15.5 | 3.7 | 4.3 | 4.3 | -0.1 | 4.6 | -1.9 | 0.9 | 1.9 | 3.1 | -3.1 | 2.2 | 4.6 | 4.5 | 5.2 | 3.8 |
| 13. Social transfers in kind via market producers | -7.7 | 15.5 | 23.4 | 5.2 | 6.6 | 8.8 | -3.1 | -3.1 | -5.9 | 0.3 | 7.7 | 8.1 | 3.8 | 2.4 | -2.0 | 1.5 | 1.0 | 2.8 | 2.2 | 1.8 |
| 14. Interest | 1.8 | 11.2 | 14.5 | 8.4 | 0.7 | 10.3 | 15.3 | 15.3 | 7.2 | 13.5 | 14.2 | 1.9 | 9.7 | 2.7 | -7.1 | -9.9 | -9.1 | -0.5 | -10.2 | -1.0 |
| 15. Subsidies | 0.0 | 6.9 | 18.2 | 7.5 | 7.0 | 16.1 | 8.7 | 8.7 | -8.3 | 5.0 | -7.9 | -19.6 | -12.4 | -19.7 | 15.3 | 20.3 | 20.0 | 10.0 | 7.0 | 4.5 |
| 16. Other current expenditure 1) | -0.7 | 1.6 | -1.3 | 1.0 | -0.4 | -1.0 | 0.5 | 0.5 | 0.7 | -0.6 | 0.2 | 0.5 | -0.3 | 0.8 | 0.0 | -0.2 | -0.7 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 17.5 | 4.7 | 5.7 | 6.6 | 8.8 | 6.2 | 7.8 | 7.8 | 1.0 | 2.2 | 0.1 | 0.7 | 0.5 | 3.7 | 0.1 | 1.9 | 2.9 | 5.7 | 5.1 | 3.8 |
| 18. Gross saving 1) | -0.2 | 0.4 | -0.3 | -0.3 | 0.2 | 1.2 | -0.5 | -0.5 | -1.6 | -1.4 | 1.0 | 0.3 | 0.3 | 1.2 | 2.3 | 0.9 | 0.7 | 0.2 | -0.5 | 0.0 |
| 19. Capital transfers received | 60384.1 | -19.4 | -95.2 | 35.3 | 119.0 | 44.2 | 6.3 | 6.3 | 111.8 | 13.2 | 159.2 | -66.9 | 5.2 | 77.4 | 45.3 | -33.6 | 32.3 | 50.8 | 25.9 | 6.2 |
| 20. Total revenue | 18.0 | 5.7 | 4.0 | 6.1 | 9.3 | 9.6 | 6.6 | 6.6 | -2.3 | -1.1 | 3.8 | 0.1 | 1.1 | 7.1 | 6.0 | 3.7 | 4.8 | 6.7 | 4.4 | 4.0 |
| 21. Gross fixed capital formation | 16.6 | 45.8 | -3.6 | -6.0 | 9.0 | 18.4 | 7.0 | 7.0 | -36.1 | -4.4 | 2.0 | 4.2 | -2.0 | -9.0 | 3.4 | -15.9 | 32.6 | 24.0 | 11.0 | 5.5 |
| 22. Other capital expenditure 1) | 1.3 | -0.4 | 0.4 | -0.7 | -0.3 | -0.2 | 0.2 | 0.2 | 1.2 | 0.3 | -1.2 | -0.4 | 0.4 | -0.2 | 0.3 | -0.6 | 0.6 | 0.0 | -0.5 | 0.0 |
| 23. Total expenditure | 20.2 | 8.7 | 5.3 | 3.4 | 8.1 | 7.4 | 8.1 | 8.1 | -1.3 | 2.2 | -2.1 | 0.1 | 1.0 | 2.3 | 1.1 | -0.5 | 6.0 | 7.0 | 4.6 | 3.9 |
| 24. Tax burden | 6.5 | 8.6 | 5.8 | 7.2 | 10.7 | 10.2 | 7.0 | 7.0 | -2.5 | -0.9 | 1.2 | 1.5 | 1.0 | 4.1 | 4.9 | 4.3 | 6.2 | 5.0 | 3.1 | 4.0 |
| 25. Net lending (+) or net borrowing (-) | -1.1 | -1.2 | -0.5 | 1.3 | 0.5 | 0.9 | -0.6 | -0.6 | -0.4 | -1.4 | 2.6 | 0.0 | 0.0 | 2.0 | 2.2 | 1.9 | -0.5 | -0.2 | -0.1 | 0.0 |

1) Changes in GDP ratios.

Table 24D**Contributions to the change in the general government gross debt ratio****Croatia**

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 2.2 | 3.3 | 4.5 | 5.0 | 3.7 | 3.1 | 2.2 | 2.8 | 6.0 | 6.5 | 7.9 | 5.3 | 5.3 | 5.3 | 3.3 | 1.1 | -0.8 | -0.3 | -0.1 | 0.0 | 0.0 |
| 2. Interest payments (% of GDP) | 1.8 | 1.7 | 1.7 | 1.8 | 1.8 | 1.6 | 1.7 | 1.8 | 2.2 | 2.4 | 2.7 | 3.1 | 3.1 | 3.4 | 3.4 | 3.1 | 2.7 | 2.3 | 2.2 | 1.9 | 1.8 |
| 3. Implicit interest rate 2) | 5.4 | 4.9 | 5.0 | 5.0 | 4.8 | 4.4 | 4.7 | 5.1 | 5.4 | 4.9 | 4.7 | 4.7 | 4.5 | 4.2 | 4.2 | 3.8 | 3.4 | 3.1 | 3.1 | 2.8 | 2.8 |
| 4. Nominal GDP growth rate | 7.8 | 8.9 | 9.9 | 7.8 | 7.7 | 9.0 | 9.6 | 7.8 | -4.7 | -0.7 | 1.3 | -0.8 | 0.3 | -0.1 | 2.5 | 3.4 | 4.3 | 4.4 | 4.9 | 5.1 | 5.0 |
| (% of GDP) | | | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 2.2 | 3.3 | 4.5 | 5.0 | 3.7 | 3.1 | 2.2 | 2.8 | 6.0 | 6.5 | 7.9 | 5.3 | 5.3 | 5.3 | 3.3 | 1.1 | -0.8 | -0.3 | -0.1 | 0.0 | 0.0 |
| 6. Contribution of nominal GDP growth | -2.6 | -3.0 | -3.3 | -2.8 | -2.9 | -3.4 | -3.4 | -2.7 | 1.9 | 0.3 | -0.7 | 0.5 | -0.2 | 0.1 | -2.0 | -2.8 | -3.4 | -3.3 | -3.5 | -3.5 | -3.2 |
| 7. Stock-flow adjustment 3) | 1.4 | -0.1 | 0.3 | 0.0 | 0.1 | -2.2 | -0.2 | 1.7 | 1.4 | 2.4 | -0.6 | -0.1 | 5.9 | -1.8 | -1.5 | -1.8 | 1.2 | 0.3 | 0.0 | 0.0 | 0.0 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 0.4 | 1.6 | 2.9 | 3.2 | 1.9 | 1.5 | 0.6 | 1.0 | 3.8 | 4.1 | 5.2 | 2.3 | 2.2 | 1.9 | -0.1 | -2.0 | -3.5 | -2.6 | -2.3 | -1.9 | -1.8 |
| 9. Snow-ball effect | -0.8 | -1.3 | -1.6 | -1.0 | -1.1 | -1.8 | -1.7 | -0.9 | 4.1 | 2.7 | 1.9 | 3.6 | 2.9 | 3.5 | 1.4 | 0.3 | -0.7 | -1.0 | -1.3 | -1.6 | -1.4 |
| 10. Stock-flow adjustment 3) | 1.4 | -0.1 | 0.3 | 0.0 | 0.1 | -2.2 | -0.2 | 1.7 | 1.4 | 2.4 | -0.6 | -0.1 | 5.9 | -1.8 | -1.5 | -1.8 | 1.2 | 0.3 | 0.0 | 0.0 | 0.0 |
| (% of GDP) | | | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | 1.0 | 0.2 | 1.5 | 2.2 | 0.9 | -2.5 | -1.4 | 1.8 | 9.4 | 9.2 | 6.6 | 5.7 | 11.0 | 3.6 | -0.2 | -3.5 | -3.0 | -3.2 | -3.6 | -3.5 | -3.3 |
| 12. Level of gross debt (end of year) | 36.6 | 36.7 | 38.2 | 40.4 | 41.3 | 38.8 | 37.4 | 39.2 | 48.6 | 57.7 | 64.3 | 70.1 | 81.0 | 84.7 | 84.4 | 81.0 | 78.0 | 74.8 | 71.2 | 67.7 | 64.4 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 25A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Hungary | (Mrd HUF) | | | | | | | | | | | | | | | | | |
|---|-----------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 1011 | 2209 | 3636 | 4045 | 4231 | 4335 | 4746 | 4746 | 5384 | 5649 | 6068 | 6519 | 6540 | 7024 | 7843 | 8433 | 8950 | 9477 |
| 2. Current taxes on income and wealth | 492 | 1282 | 2211 | 2578 | 2793 | 2539 | 2128 | 2128 | 1947 | 1979 | 2192 | 2376 | 2617 | 2805 | 2857 | 3154 | 3431 | 3684 |
| 3. Social contributions | 851 | 1749 | 2997 | 3465 | 3668 | 3412 | 3247 | 3247 | 3961 | 4062 | 4340 | 4630 | 4974 | 5018 | 5251 | 5592 | 5847 | 6077 |
| 4. Of which actual social contributions | 847 | 1739 | 2975 | 3444 | 3645 | 3388 | 3222 | 3222 | 3941 | 4040 | 4315 | 4601 | 4959 | 5000 | 5228 | 5568 | 5822 | 6052 |
| 5. Other current revenue, including sales | 350 | 611 | 1201 | 1237 | 1403 | 1530 | 1575 | 1575 | 1700 | 1948 | 1987 | 2040 | 1962 | 2082 | 2389 | 2479 | 2469 | 2536 |
| 6. Total current revenue | 2704 | 5851 | 10045 | 11325 | 12096 | 11816 | 11696 | 11696 | 12992 | 13637 | 14587 | 15565 | 16093 | 16929 | 18339 | 19658 | 20696 | 21774 |
| 7. Government consumption expenditure | 1335 | 2824 | 5354 | 5349 | 5824 | 5840 | 5882 | 5882 | 5787 | 5986 | 6559 | 6893 | 7227 | 7899 | 8404 | 8855 | 9271 | 9739 |
| 8. Collective consumption | 634 | 1373 | 2459 | 2521 | 2785 | 2815 | 2870 | 2870 | 2827 | 3024 | 3346 | 3425 | 3583 | 3928 | 4192 | 4409 | 4593 | 4803 |
| 9. Social transfers in kind | 701 | 1451 | 2895 | 2828 | 3040 | 3025 | 3012 | 3012 | 2959 | 2962 | 3213 | 3468 | 3644 | 3971 | 4213 | 4447 | 4678 | 4935 |
| 10. Compensation of employees | 677 | 1416 | 2891 | 2923 | 3086 | 2961 | 2938 | 2938 | 2864 | 3066 | 3380 | 3632 | 3894 | 4216 | 4497 | 4720 | 4945 | 5193 |
| 11. Intermediate consumption | 455 | 894 | 1567 | 1631 | 1930 | 2038 | 2110 | 2110 | 2127 | 2252 | 2512 | 2733 | 2706 | 3105 | 3216 | 3397 | 3546 | 3725 |
| 12. Social transfers other than in kind | 867 | 1677 | 3554 | 3870 | 4215 | 4234 | 4238 | 4238 | 4344 | 4453 | 4492 | 4476 | 4532 | 4673 | 4890 | 5138 | 5354 | 5577 |
| 13. Social transfers in kind via market producers | 139 | 341 | 845 | 725 | 725 | 733 | 684 | 684 | 649 | 674 | 654 | 635 | 657 | 658 | 687 | 718 | 741 | 763 |
| 14. Interest | 511 | 704 | 936 | 1037 | 1105 | 1194 | 1124 | 1124 | 1320 | 1369 | 1300 | 1203 | 1118 | 1040 | 1020 | 1106 | 1178 | 1253 |
| 15. Subsidies | 125 | 218 | 337 | 352 | 297 | 246 | 290 | 290 | 656 | 635 | 641 | 668 | 733 | 735 | 733 | 736 | 761 | 783 |
| 16. Other current expenditure | 63 | 218 | 671 | 702 | 672 | 710 | 690 | 690 | 771 | 998 | 1041 | 1012 | 1279 | 1213 | 1503 | 1607 | 1635 | 1793 |
| 17. Total current expenditure | 2838 | 5468 | 10802 | 11240 | 12030 | 12116 | 12075 | 12075 | 12730 | 13447 | 14020 | 14358 | 14919 | 15641 | 16545 | 17421 | 18160 | 19088 |
| 18. Gross saving | -134 | 383 | -757 | 85 | 66 | -300 | -379 | -379 | 263 | 190 | 567 | 1206 | 1173 | 1287 | 1794 | 2237 | 2536 | 2686 |
| 19. Capital transfers received | 18 | 61 | 218 | 218 | 171 | 353 | 524 | 524 | 593 | 788 | 945 | 1362 | 215 | 388 | 588 | 840 | 747 | 786 |
| 20. Total revenue | 2722 | 5912 | 10263 | 11543 | 12267 | 12169 | 12220 | 12220 | 13586 | 14426 | 15532 | 16927 | 16307 | 17317 | 18927 | 20499 | 21443 | 22560 |
| 21. Gross fixed capital formation | 33 | 475 | 1244 | 1088 | 869 | 905 | 996 | 996 | 1071 | 1320 | 1751 | 2276 | 1143 | 1762 | 2491 | 2965 | 2701 | 2810 |
| 22. Other capital expenditure | 353 | 366 | 457 | 507 | 384 | 388 | 346 | 346 | 438 | 427 | 662 | 978 | 878 | 838 | 867 | 948 | 1074 | 1073 |
| 23. Total expenditure | 3223 | 6309 | 12503 | 12835 | 13283 | 13409 | 13416 | 13416 | 14239 | 15195 | 16432 | 17612 | 16940 | 18242 | 19903 | 21334 | 21935 | 22971 |
| 24. Tax burden | 2354 | 5237 | 8880 | 10136 | 10741 | 10317 | 10139 | 10139 | 11316 | 11711 | 12628 | 13561 | 14186 | 14908 | 16023 | 17257 | 18309 | 19325 |
| 25. Net lending (+) or net borrowing (-) | -502 | -397 | -2241 | -1292 | -1016 | -1240 | -1196 | -1196 | -653 | -769 | -901 | -685 | -633 | -925 | -977 | -835 | -491 | -411 |

Table 25B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Hungary

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 17.3 | 16.6 | 15.0 | 15.7 | 15.5 | 16.4 | 17.4 | 17.4 | 18.7 | 18.6 | 18.6 | 18.7 | 18.2 | 18.1 | 18.4 | 18.1 | 18.1 | 18.1 |
| 2. Current taxes on income and wealth | 8.4 | 9.6 | 9.1 | 10.0 | 10.3 | 9.6 | 7.8 | 7.8 | 6.7 | 6.5 | 6.7 | 6.8 | 7.3 | 7.2 | 6.7 | 6.8 | 6.9 | 7.0 |
| 3. Social contributions | 14.6 | 13.1 | 12.3 | 13.5 | 13.5 | 12.9 | 11.9 | 11.9 | 13.7 | 13.4 | 13.3 | 13.3 | 13.9 | 12.9 | 12.3 | 12.0 | 11.8 | 11.6 |
| 4. Of which actual social contributions | 14.5 | 13.1 | 12.2 | 13.4 | 13.4 | 12.8 | 11.8 | 11.8 | 13.7 | 13.3 | 13.2 | 13.2 | 13.8 | 12.9 | 12.3 | 12.0 | 11.7 | 11.5 |
| 5. Other current revenue, including sales | 6.0 | 4.6 | 4.9 | 4.8 | 5.2 | 5.8 | 5.8 | 5.8 | 5.9 | 6.4 | 6.1 | 5.9 | 5.5 | 5.4 | 5.6 | 5.3 | 5.0 | 4.8 |
| 6. Total current revenue | 46.3 | 43.9 | 41.3 | 44.1 | 44.4 | 44.7 | 42.9 | 42.9 | 45.0 | 45.0 | 44.6 | 44.7 | 44.8 | 43.6 | 43.0 | 42.3 | 41.8 | 41.5 |
| 7. Government consumption expenditure | 22.9 | 21.2 | 22.0 | 20.8 | 21.4 | 22.1 | 21.6 | 21.6 | 20.1 | 19.8 | 20.1 | 19.8 | 20.1 | 20.3 | 19.7 | 19.0 | 18.7 | 18.5 |
| 8. Collective consumption | 10.9 | 10.3 | 10.1 | 9.8 | 10.2 | 10.6 | 10.5 | 10.5 | 9.8 | 10.0 | 10.2 | 9.8 | 10.0 | 10.1 | 9.8 | 9.5 | 9.3 | 9.1 |
| 9. Social transfers in kind | 12.0 | 10.9 | 11.9 | 11.0 | 11.2 | 11.4 | 11.0 | 11.0 | 10.3 | 9.8 | 9.8 | 10.0 | 10.2 | 10.2 | 9.9 | 9.6 | 9.4 | 9.4 |
| 10. Compensation of employees | 11.6 | 10.6 | 11.9 | 11.4 | 11.3 | 11.2 | 10.8 | 10.8 | 9.9 | 10.1 | 10.3 | 10.4 | 10.8 | 10.9 | 10.5 | 10.1 | 10.0 | 9.9 |
| 11. Intermediate consumption | 7.8 | 6.7 | 6.4 | 6.3 | 7.1 | 7.7 | 7.7 | 7.7 | 7.4 | 7.4 | 7.7 | 7.9 | 7.5 | 8.0 | 7.5 | 7.3 | 7.2 | 7.1 |
| 12. Social transfers other than in kind | 14.9 | 12.6 | 14.6 | 15.1 | 15.5 | 16.0 | 15.5 | 15.5 | 15.1 | 14.7 | 13.7 | 12.9 | 12.6 | 12.0 | 11.5 | 11.0 | 10.8 | 10.6 |
| 13. Social transfers in kind via market producers | 2.4 | 2.6 | 3.5 | 2.8 | 2.7 | 2.8 | 2.5 | 2.5 | 2.2 | 2.2 | 2.0 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | 1.5 | 1.5 |
| 14. Interest | 8.7 | 5.3 | 3.8 | 4.0 | 4.1 | 4.5 | 4.1 | 4.1 | 4.6 | 4.5 | 4.0 | 3.5 | 3.1 | 2.7 | 2.4 | 2.4 | 2.4 | 2.4 |
| 15. Subsidies | 2.1 | 1.6 | 1.4 | 1.4 | 1.1 | 0.9 | 1.1 | 1.1 | 2.3 | 2.1 | 2.0 | 1.9 | 2.0 | 1.9 | 1.7 | 1.6 | 1.5 | 1.5 |
| 16. Other current expenditure | 1.1 | 1.6 | 2.8 | 2.7 | 2.5 | 2.7 | 2.5 | 2.5 | 2.7 | 3.3 | 3.2 | 2.9 | 3.6 | 3.1 | 3.5 | 3.5 | 3.3 | 3.4 |
| 17. Total current expenditure | 48.6 | 41.0 | 44.4 | 43.7 | 44.2 | 45.8 | 44.3 | 44.3 | 44.1 | 44.4 | 42.9 | 41.3 | 41.6 | 40.3 | 38.8 | 37.5 | 36.6 | 36.4 |
| 18. Gross saving | -2.3 | 2.9 | -3.1 | 0.3 | 0.2 | -1.1 | -1.4 | -1.4 | 0.9 | 0.6 | 1.7 | 3.5 | 3.3 | 3.3 | 4.2 | 4.8 | 5.1 | 5.1 |
| 19. Capital transfers received | 0.3 | 0.5 | 0.9 | 0.8 | 0.6 | 1.3 | 1.9 | 1.9 | 2.1 | 2.6 | 2.9 | 3.9 | 0.6 | 1.0 | 1.4 | 1.8 | 1.5 | 1.5 |
| 20. Total revenue | 46.6 | 44.4 | 42.2 | 44.9 | 45.1 | 46.0 | 44.8 | 44.8 | 47.1 | 47.6 | 47.5 | 48.7 | 45.4 | 44.6 | 44.4 | 44.1 | 43.3 | 43.0 |
| 21. Gross fixed capital formation | 0.6 | 3.6 | 5.1 | 4.2 | 3.2 | 3.4 | 3.7 | 3.7 | 3.7 | 4.4 | 5.4 | 6.5 | 3.2 | 4.5 | 5.8 | 6.4 | 5.4 | 5.4 |
| 22. Other capital expenditure | 6.0 | 2.7 | 1.9 | 2.0 | 1.4 | 1.5 | 1.3 | 1.3 | 1.5 | 1.4 | 2.0 | 2.8 | 2.4 | 2.2 | 2.0 | 2.0 | 2.2 | 2.0 |
| 23. Total expenditure | 55.2 | 47.3 | 51.4 | 49.9 | 48.8 | 50.7 | 49.2 | 49.2 | 49.4 | 50.2 | 50.3 | 50.6 | 47.2 | 47.0 | 46.7 | 45.9 | 44.3 | 43.8 |
| 24. Tax burden | 40.3 | 39.3 | 36.5 | 39.4 | 39.5 | 39.0 | 37.2 | 37.2 | 39.2 | 38.7 | 38.6 | 39.0 | 39.5 | 38.4 | 37.6 | 37.1 | 36.9 | 36.8 |
| 25. Net lending (+) or net borrowing (-) | -8.6 | -3.0 | -9.2 | -5.0 | -3.7 | -4.7 | -4.4 | -4.4 | -2.3 | -2.5 | -2.8 | -2.0 | -1.8 | -2.4 | -2.3 | -1.8 | -1.0 | -0.8 |

Table 25C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Hungary

(HUF; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|------|------|-------|-------|-------|-------|-------|-------|------|------|------|-------|------|------|------|-------|------|
| 1. Taxes on production and imports | 18.0 | 16.6 | 4.6 | 11.2 | 4.6 | 2.4 | 9.5 | 9.5 | 9.5 | 4.9 | 7.4 | 7.4 | 0.3 | 7.4 | 11.7 | 7.5 | 6.1 | 5.9 |
| 2. Current taxes on income and wealth | 30.2 | 19.8 | 12.0 | 16.6 | 8.4 | -9.1 | -16.2 | -16.2 | 10.1 | 1.6 | 10.8 | 8.4 | 10.1 | 7.2 | 1.9 | 10.4 | 8.8 | 7.4 |
| 3. Social contributions | 14.4 | 15.1 | 7.8 | 15.6 | 5.8 | -7.0 | -4.8 | -4.8 | 7.5 | 2.5 | 6.8 | 6.7 | 7.4 | 0.9 | 4.6 | 6.5 | 4.5 | 4.0 |
| 4. Of which actual social contributions | 14.4 | 15.2 | 7.8 | 15.8 | 5.8 | -7.0 | -4.9 | -4.9 | 7.6 | 2.5 | 6.8 | 6.6 | 7.8 | 0.8 | 4.6 | 6.5 | 4.5 | 4.0 |
| 5. Other current revenue, including sales | 37.1 | 9.0 | 15.9 | 3.0 | 13.5 | 9.0 | 2.9 | 2.9 | 10.7 | 14.6 | 2.0 | 2.6 | -3.8 | 6.1 | 14.7 | 3.8 | -0.4 | 2.7 |
| 6. Total current revenue | 21.5 | 16.0 | 8.4 | 12.7 | 6.8 | -2.3 | -1.0 | -1.0 | 9.1 | 5.0 | 7.0 | 6.7 | 3.4 | 5.2 | 8.3 | 7.2 | 5.3 | 5.2 |
| 7. Government consumption expenditure | 15.4 | 14.2 | 7.1 | -0.1 | 8.9 | 0.3 | 0.7 | 0.7 | -1.6 | 3.5 | 9.6 | 5.1 | 4.8 | 9.3 | 6.4 | 5.4 | 4.7 | 5.0 |
| 8. Collective consumption | 14.8 | 14.9 | 7.4 | 2.5 | 10.5 | 1.1 | 2.0 | 2.0 | -1.4 | 7.0 | 10.7 | 2.3 | 4.6 | 9.6 | 6.7 | 5.2 | 4.2 | 4.6 |
| 9. Social transfers in kind | 16.0 | 13.5 | 6.8 | -2.3 | 7.5 | -0.5 | -0.4 | -0.4 | -1.7 | 0.1 | 8.5 | 8.0 | 5.1 | 9.0 | 6.1 | 5.6 | 5.2 | 5.5 |
| 10. Compensation of employees | 12.3 | 13.9 | 4.2 | 1.1 | 5.5 | -4.0 | -0.8 | -0.8 | -0.2 | 7.1 | 10.2 | 7.4 | 7.2 | 8.3 | 6.7 | 5.0 | 4.8 | 5.0 |
| 11. Intermediate consumption | 11.1 | 12.7 | 9.9 | 4.1 | 18.3 | 5.6 | 3.6 | 3.6 | 1.6 | 5.9 | 11.5 | 8.8 | -1.0 | 14.7 | 3.6 | 5.6 | 4.4 | 5.0 |
| 12. Social transfers other than in kind | 8.6 | 10.5 | 11.0 | 8.9 | 8.9 | 0.4 | 0.1 | 0.1 | 0.4 | 2.5 | 0.9 | -0.4 | 1.2 | 3.1 | 4.6 | 5.1 | 4.2 | 4.2 |
| 13. Social transfers in kind via market producers | 28.6 | 10.4 | 18.9 | -14.3 | 0.1 | 1.1 | -6.7 | -6.7 | -10.9 | 3.9 | -2.9 | -3.0 | 3.6 | 0.2 | 4.3 | 4.5 | 3.3 | 3.0 |
| 14. Interest | 26.2 | -9.6 | 2.1 | 10.9 | 6.6 | 8.0 | -5.9 | -5.9 | 11.8 | 3.7 | -5.0 | -7.5 | -7.1 | -6.9 | -1.9 | 8.4 | 6.6 | 6.4 |
| 15. Subsidies | 17.4 | -0.9 | 14.3 | 4.6 | -15.7 | -17.1 | 17.9 | 17.9 | 88.8 | -3.2 | 0.9 | 4.2 | 9.7 | 0.3 | -0.3 | 0.5 | 3.3 | 3.0 |
| 16. Other current expenditure 1) | 0.2 | 0.1 | 0.2 | 0.0 | -0.3 | 0.2 | -0.2 | -0.2 | 0.0 | 0.6 | -0.1 | -0.3 | 0.7 | -0.4 | 0.4 | -0.1 | -0.2 | 0.1 |
| 17. Total current expenditure | 15.3 | 8.6 | 9.2 | 4.1 | 7.0 | 0.7 | -0.3 | -0.3 | 3.4 | 5.6 | 4.3 | 2.4 | 3.9 | 4.8 | 5.8 | 5.3 | 4.2 | 5.1 |
| 18. Gross saving 1) | 2.5 | 2.8 | -0.3 | 3.4 | -0.1 | -1.4 | -0.3 | -0.3 | 2.3 | -0.3 | 1.1 | 1.7 | -0.2 | 0.0 | 0.9 | 0.6 | 0.3 | 0.0 |
| 19. Capital transfers received | 81.1 | 15.8 | 56.9 | 0.1 | -21.3 | 106.0 | 48.3 | 48.3 | -4.3 | 32.9 | 19.9 | 44.1 | -84.2 | 81.0 | 51.3 | 43.0 | -11.1 | 5.2 |
| 20. Total revenue | 21.9 | 16.0 | 9.1 | 12.5 | 6.3 | -0.8 | 0.4 | 0.4 | 8.4 | 6.2 | 7.7 | 9.0 | -3.7 | 6.2 | 9.3 | 8.3 | 4.6 | 5.2 |
| 21. Gross fixed capital formation | 310.0 | 21.3 | 32.6 | -12.6 | -20.1 | 4.2 | 10.0 | 10.0 | 13.3 | 23.3 | 32.6 | 30.0 | -49.8 | 54.3 | 41.3 | 19.0 | -8.9 | 4.0 |
| 22. Other capital expenditure 1) | -2.9 | 0.4 | 0.5 | 0.1 | -0.6 | 0.1 | -0.2 | -0.2 | -1.1 | -0.1 | 0.6 | 0.8 | -0.4 | -0.3 | -0.1 | 0.0 | 0.1 | -0.1 |
| 23. Total expenditure | 12.6 | 10.6 | 12.2 | 2.7 | 3.5 | 0.9 | 0.1 | 0.1 | 1.7 | 6.7 | 8.1 | 7.2 | -3.8 | 7.7 | 9.1 | 7.2 | 2.8 | 4.7 |
| 24. Tax burden | 19.2 | 16.9 | 7.4 | 14.2 | 6.0 | -4.0 | -1.7 | -1.7 | 8.8 | 3.5 | 7.8 | 7.4 | 4.6 | 5.1 | 7.5 | 7.7 | 6.1 | 5.5 |
| 25. Net lending (+) or net borrowing (-) | 4.2 | 2.2 | -1.5 | 4.2 | 1.3 | -1.0 | 0.3 | 0.3 | 2.9 | -0.3 | -0.2 | 0.8 | 0.2 | -0.6 | 0.1 | 0.5 | 0.8 | 0.2 |

1) Changes in GDP ratios.

Table 25D**Contributions to the change in the general government gross debt ratio****Hungary**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 8.6 | 3.9 | 9.2 | 5.0 | 3.7 | 4.7 | 4.4 | 4.4 | 2.3 | 2.5 | 2.8 | 2.0 | 1.8 | 2.4 | 2.3 | 1.8 | 1.0 | 0.8 |
| 2. Interest payments (% of GDP) | 8.7 | 4.7 | 3.8 | 4.0 | 4.1 | 4.5 | 4.1 | 4.1 | 4.6 | 4.5 | 4.0 | 3.5 | 3.1 | 2.7 | 2.4 | 2.4 | 2.4 | 2.4 |
| 3. Implicit interest rate 2) | : | 9.8 | 6.8 | 6.6 | 6.6 | 6.1 | 5.4 | 5.4 | 5.8 | 6.0 | 5.5 | 4.8 | 4.2 | 3.8 | 3.6 | 3.7 | 3.7 | 3.8 |
| 4. Nominal GDP growth rate | 28.6 | 15.6 | 7.8 | 5.7 | 5.9 | -2.8 | 3.1 | 3.1 | 1.7 | 5.0 | 7.9 | 6.4 | 3.2 | 8.2 | 9.9 | 9.0 | 6.6 | 5.9 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 8.6 | 3.9 | 9.2 | 5.0 | 3.7 | 4.7 | 4.4 | 4.4 | 2.3 | 2.5 | 2.8 | 2.0 | 1.8 | 2.4 | 2.3 | 1.8 | 1.0 | 0.8 |
| 6. Contribution of nominal GDP growth | : | -7.5 | -4.4 | -3.5 | -3.7 | 2.1 | -2.3 | -2.3 | -1.3 | -3.7 | -5.7 | -4.6 | -2.4 | -5.7 | -6.5 | -5.8 | -4.2 | -3.7 |
| 7. Stock-flow adjustment 3) | : | 0.1 | -1.0 | -0.4 | 6.1 | -0.4 | 0.4 | 0.4 | -3.2 | 0.0 | 2.4 | 2.0 | -0.1 | 0.7 | 1.6 | 2.0 | 1.7 | 0.7 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -0.1 | -0.8 | 5.4 | 1.0 | -0.3 | 0.2 | 0.3 | 0.3 | -2.3 | -2.0 | -1.2 | -1.5 | -1.4 | -0.3 | -0.1 | -0.6 | -1.4 | -1.6 |
| 9. Snow-ball effect | : | -2.8 | -0.6 | 0.6 | 0.4 | 6.6 | 1.8 | 1.8 | 3.2 | 0.8 | -1.7 | -1.2 | 0.8 | -3.0 | -4.1 | -3.4 | -1.8 | -1.3 |
| 10. Stock-flow adjustment 3) | : | 0.1 | -1.0 | -0.4 | 6.1 | -0.4 | 0.4 | 0.4 | -3.2 | 0.0 | 2.4 | 2.0 | -0.1 | 0.7 | 1.6 | 2.0 | 1.7 | 0.7 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | -3.5 | 3.8 | 1.1 | 6.2 | 6.4 | 2.4 | 2.4 | -2.3 | -1.2 | -0.6 | -0.7 | -0.7 | -2.6 | -2.7 | -2.0 | -1.5 | -2.2 |
| 12. Level of gross debt (end of year) | 84.0 | 52.3 | 64.5 | 65.6 | 71.8 | 78.2 | 80.6 | 80.6 | 78.5 | 77.3 | 76.8 | 76.1 | 75.5 | 72.9 | 70.2 | 68.2 | 66.7 | 64.4 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 26A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| Poland | (Mrd PLN) | | | | | | | | | | | | | | | | | |
|---|-----------|-------|-------|-------|-------|--------|--------|--------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|
| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 49.0 | 97.0 | 151.0 | 171.0 | 185.0 | 176.0 | 199.0 | 199.0 | 212.0 | 212.0 | 221.0 | 233.0 | 249.0 | 274.0 | 298.0 | 313.0 | 345.0 | 363.0 |
| 2. Current taxes on income and wealth | 39.0 | 53.0 | 79.0 | 98.0 | 107.0 | 98.0 | 97.0 | 97.0 | 113.0 | 111.0 | 117.0 | 125.0 | 132.0 | 146.0 | 166.0 | 176.0 | 182.0 | 193.0 |
| 3. Social contributions | 42.0 | 104.0 | 140.0 | 152.0 | 157.0 | 166.0 | 171.0 | 171.0 | 212.0 | 221.0 | 227.0 | 243.0 | 257.0 | 276.0 | 299.0 | 324.0 | 356.0 | 383.0 |
| 4. Of which actual social contributions | 39.0 | 97.0 | 130.0 | 141.0 | 145.0 | 153.0 | 157.0 | 157.0 | 197.0 | 205.0 | 210.0 | 226.0 | 239.0 | 258.0 | 281.0 | 303.0 | 325.0 | 350.0 |
| 5. Other current revenue, including sales | 20.0 | 39.0 | 62.0 | 60.0 | 64.0 | 67.0 | 70.0 | 70.0 | 79.0 | 76.0 | 80.0 | 83.0 | 72.0 | 80.0 | 88.0 | 89.0 | 89.0 | 90.0 |
| 6. Total current revenue | 150.0 | 292.0 | 432.0 | 482.0 | 514.0 | 508.0 | 537.0 | 537.0 | 616.0 | 620.0 | 646.0 | 683.0 | 710.0 | 776.0 | 850.0 | 902.0 | 973.0 | 1029.0 |
| 7. Government consumption expenditure | 65.0 | 135.0 | 198.0 | 215.0 | 239.0 | 257.0 | 276.0 | 276.0 | 292.0 | 300.0 | 313.0 | 325.0 | 333.0 | 352.0 | 377.0 | 406.0 | 440.0 | 474.0 |
| 8. Collective consumption | 38.0 | 62.0 | 92.0 | 100.0 | 113.0 | 119.0 | 129.0 | 129.0 | 133.0 | 137.0 | 143.0 | 147.0 | 150.0 | 159.0 | 170.0 | 187.0 | 208.0 | 227.0 |
| 9. Social transfers in kind | 27.0 | 73.0 | 106.0 | 115.0 | 126.0 | 138.0 | 148.0 | 148.0 | 159.0 | 164.0 | 169.0 | 178.0 | 183.0 | 193.0 | 206.0 | 219.0 | 233.0 | 247.0 |
| 10. Compensation of employees | 39.0 | 82.0 | 114.0 | 124.0 | 139.0 | 151.0 | 159.0 | 159.0 | 168.0 | 172.0 | 181.0 | 187.0 | 193.0 | 203.0 | 215.0 | 231.0 | 252.0 | 272.0 |
| 11. Intermediate consumption | 24.0 | 50.0 | 67.0 | 73.0 | 81.0 | 82.0 | 93.0 | 93.0 | 95.0 | 97.0 | 98.0 | 102.0 | 103.0 | 110.0 | 120.0 | 129.0 | 137.0 | 146.0 |
| 12. Social transfers other than in kind | 58.0 | 120.0 | 162.0 | 168.0 | 181.0 | 199.0 | 212.0 | 212.0 | 228.0 | 240.0 | 248.0 | 257.0 | 284.0 | 300.0 | 315.0 | 351.0 | 375.0 | 397.0 |
| 13. Social transfers in kind via market producers | 6.0 | 14.0 | 21.0 | 22.0 | 25.0 | 28.0 | 28.0 | 28.0 | 31.0 | 32.0 | 33.0 | 35.0 | 35.0 | 38.0 | 39.0 | 41.0 | 43.0 | 45.0 |
| 14. Interest | 19.0 | 23.0 | 25.0 | 26.0 | 27.0 | 34.0 | 36.0 | 36.0 | 43.0 | 42.0 | 34.0 | 32.0 | 32.0 | 31.0 | 30.0 | 30.0 | 30.0 | 30.0 |
| 15. Subsidies | 4.0 | 6.0 | 9.0 | 11.0 | 13.0 | 12.0 | 13.0 | 13.0 | 11.0 | 11.0 | 11.0 | 9.0 | 10.0 | 10.0 | 9.0 | 10.0 | 11.0 | 11.0 |
| 16. Other current expenditure | 4.0 | 3.0 | 26.0 | 28.0 | 32.0 | 31.0 | 31.0 | 31.0 | 38.0 | 39.0 | 37.0 | 40.0 | 37.0 | 37.0 | 44.0 | 46.0 | 49.0 | 51.0 |
| 17. Total current expenditure | 153.0 | 297.0 | 425.0 | 452.0 | 497.0 | 536.0 | 572.0 | 572.0 | 614.0 | 632.0 | 642.0 | 661.0 | 695.0 | 729.0 | 773.0 | 839.0 | 897.0 | 952.0 |
| 18. Gross saving | -3.0 | -5.0 | 7.0 | 29.0 | 17.0 | -28.0 | -35.0 | -35.0 | 2.0 | -11.0 | 4.0 | 22.0 | 15.0 | 47.0 | 78.0 | 64.0 | 76.0 | 76.0 |
| 19. Capital transfers received | 0.0 | 0.0 | 5.0 | 6.0 | 6.0 | 8.0 | 18.0 | 18.0 | 21.0 | 16.0 | 21.0 | 20.0 | 11.0 | 15.0 | 25.0 | 25.0 | 37.0 | 26.0 |
| 20. Total revenue | 151.0 | 292.0 | 437.0 | 487.0 | 520.0 | 516.0 | 555.0 | 555.0 | 637.0 | 636.0 | 667.0 | 703.0 | 721.0 | 791.0 | 876.0 | 928.0 | 1009.0 | 1054.0 |
| 21. Gross fixed capital formation | 9.0 | 14.0 | 41.0 | 52.0 | 61.0 | 68.0 | 81.0 | 81.0 | 77.0 | 69.0 | 80.0 | 82.0 | 61.0 | 75.0 | 99.0 | 102.0 | 109.0 | 115.0 |
| 22. Other capital expenditure | 2.0 | 3.0 | 9.0 | 5.0 | 8.0 | 11.0 | 10.0 | 10.0 | 7.0 | 6.0 | 8.0 | 7.0 | 9.0 | 16.0 | 9.0 | 9.0 | 9.0 | 10.0 |
| 23. Total expenditure | 165.0 | 314.0 | 475.0 | 509.0 | 566.0 | 615.0 | 662.0 | 662.0 | 698.0 | 706.0 | 729.0 | 750.0 | 765.0 | 820.0 | 881.0 | 950.0 | 1015.0 | 1077.0 |
| 24. Tax burden | 126.0 | 246.0 | 360.0 | 411.0 | 439.0 | 428.0 | 453.0 | 453.0 | 522.0 | 528.0 | 549.0 | 584.0 | 622.0 | 679.0 | 746.0 | 794.0 | 866.0 | 908.0 |
| 25. Net lending (+) or net borrowing (-) | -14.0 | -22.0 | -38.0 | -22.0 | -46.0 | -100.0 | -107.0 | -107.0 | -61.0 | -69.0 | -63.0 | -47.0 | -44.0 | -29.0 | -5.0 | -22.0 | -6.0 | -23.0 |

Table 26B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Poland

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 14.2 | 12.9 | 14.1 | 14.4 | 14.4 | 12.8 | 13.7 | 13.7 | 13.0 | 12.8 | 12.9 | 12.9 | 13.4 | 13.8 | 14.1 | 13.8 | 14.3 | 14.1 |
| 2. Current taxes on income and wealth | 11.3 | 7.1 | 7.3 | 8.3 | 8.4 | 7.2 | 6.7 | 6.7 | 7.0 | 6.7 | 6.8 | 6.9 | 7.1 | 7.3 | 7.8 | 7.8 | 7.5 | 7.5 |
| 3. Social contributions | 12.2 | 14.0 | 13.1 | 12.8 | 12.2 | 12.1 | 11.9 | 11.9 | 13.0 | 13.4 | 13.2 | 13.5 | 13.8 | 13.9 | 14.1 | 14.3 | 14.8 | 14.9 |
| 4. Of which actual social contributions | 11.3 | 13.0 | 12.1 | 11.9 | 11.3 | 11.2 | 10.9 | 10.9 | 12.1 | 12.4 | 12.2 | 12.5 | 12.8 | 12.9 | 13.3 | 13.4 | 13.5 | 13.6 |
| 5. Other current revenue, including sales | 5.9 | 5.2 | 5.8 | 5.0 | 5.0 | 4.9 | 4.9 | 4.9 | 4.8 | 4.6 | 4.7 | 4.6 | 3.9 | 4.0 | 4.2 | 3.9 | 3.7 | 3.5 |
| 6. Total current revenue | 43.6 | 39.1 | 40.4 | 40.6 | 40.0 | 37.0 | 37.1 | 37.1 | 37.8 | 37.4 | 37.5 | 37.9 | 38.2 | 39.0 | 40.2 | 39.9 | 40.3 | 40.1 |
| 7. Government consumption expenditure | 18.9 | 18.1 | 18.5 | 18.1 | 18.6 | 18.7 | 19.1 | 19.1 | 17.9 | 18.1 | 18.2 | 18.0 | 17.9 | 17.7 | 17.8 | 17.9 | 18.3 | 18.5 |
| 8. Collective consumption | 11.0 | 8.3 | 8.6 | 8.4 | 8.8 | 8.7 | 8.9 | 8.9 | 8.2 | 8.3 | 8.3 | 8.2 | 8.1 | 8.0 | 8.0 | 8.3 | 8.6 | 8.8 |
| 9. Social transfers in kind | 7.8 | 9.8 | 9.9 | 9.7 | 9.8 | 10.1 | 10.2 | 10.2 | 9.8 | 9.9 | 9.9 | 9.9 | 9.8 | 9.7 | 9.8 | 9.7 | 9.7 | 9.6 |
| 10. Compensation of employees | 11.2 | 10.9 | 10.7 | 10.5 | 10.8 | 11.0 | 11.0 | 11.0 | 10.3 | 10.4 | 10.5 | 10.4 | 10.4 | 10.2 | 10.2 | 10.2 | 10.5 | 10.6 |
| 11. Intermediate consumption | 7.0 | 6.7 | 6.2 | 6.1 | 6.3 | 6.0 | 6.4 | 6.4 | 5.8 | 5.8 | 5.7 | 5.7 | 5.6 | 5.5 | 5.7 | 5.7 | 5.7 | 5.7 |
| 12. Social transfers other than in kind | 16.8 | 16.1 | 15.2 | 14.2 | 14.0 | 14.5 | 14.6 | 14.6 | 14.0 | 14.5 | 14.4 | 14.3 | 15.3 | 15.1 | 14.9 | 15.5 | 15.6 | 15.5 |
| 13. Social transfers in kind via market producers | 1.7 | 1.9 | 2.0 | 1.8 | 1.9 | 2.0 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.9 | 1.8 | 1.8 | 1.8 | 1.8 |
| 14. Interest | 5.6 | 3.0 | 2.4 | 2.2 | 2.1 | 2.5 | 2.5 | 2.5 | 2.7 | 2.5 | 2.0 | 1.8 | 1.7 | 1.6 | 1.4 | 1.3 | 1.2 | 1.2 |
| 15. Subsidies | 1.0 | 0.8 | 0.9 | 0.9 | 1.0 | 0.9 | 0.9 | 0.9 | 0.7 | 0.7 | 0.7 | 0.5 | 0.5 | 0.5 | 0.4 | 0.4 | 0.4 | 0.4 |
| 16. Other current expenditure | 1.1 | 0.5 | 2.4 | 2.4 | 2.5 | 2.3 | 2.2 | 2.2 | 2.3 | 2.3 | 2.1 | 2.2 | 2.0 | 1.9 | 2.1 | 2.0 | 2.0 | 2.0 |
| 17. Total current expenditure | 44.5 | 39.8 | 39.7 | 38.1 | 38.7 | 39.1 | 39.5 | 39.5 | 37.7 | 38.1 | 37.3 | 36.7 | 37.4 | 36.6 | 36.5 | 37.0 | 37.2 | 37.1 |
| 18. Gross saving | -0.9 | -0.6 | 0.6 | 2.5 | 1.3 | -2.1 | -2.4 | -2.4 | 0.1 | -0.7 | 0.2 | 1.2 | 0.8 | 2.4 | 3.7 | 2.8 | 3.1 | 3.0 |
| 19. Capital transfers received | 0.1 | 0.0 | 0.5 | 0.5 | 0.4 | 0.6 | 1.3 | 1.3 | 1.3 | 1.0 | 1.2 | 1.1 | 0.6 | 0.8 | 1.2 | 1.1 | 1.5 | 1.0 |
| 20. Total revenue | 43.7 | 39.1 | 40.9 | 41.0 | 40.4 | 37.6 | 38.4 | 38.4 | 39.1 | 38.4 | 38.7 | 39.1 | 38.7 | 39.8 | 41.4 | 41.0 | 41.8 | 41.1 |
| 21. Gross fixed capital formation | 2.7 | 1.9 | 3.9 | 4.4 | 4.7 | 5.0 | 5.6 | 5.6 | 4.7 | 4.1 | 4.7 | 4.5 | 3.3 | 3.8 | 4.7 | 4.5 | 4.5 | 4.5 |
| 22. Other capital expenditure | 0.7 | 0.4 | 0.8 | 0.4 | 0.6 | 0.8 | 0.7 | 0.7 | 0.4 | 0.3 | 0.4 | 0.4 | 0.5 | 0.8 | 0.4 | 0.4 | 0.4 | 0.4 |
| 23. Total expenditure | 47.9 | 42.1 | 44.4 | 42.9 | 44.0 | 44.8 | 45.8 | 45.8 | 42.9 | 42.6 | 42.4 | 41.7 | 41.1 | 41.2 | 41.6 | 42.0 | 42.1 | 41.9 |
| 24. Tax burden | 36.6 | 32.9 | 33.6 | 34.6 | 34.1 | 31.2 | 31.4 | 31.4 | 32.0 | 31.9 | 31.9 | 32.4 | 33.4 | 34.1 | 35.2 | 35.1 | 35.9 | 35.4 |
| 25. Net lending (+) or net borrowing (-) | -4.2 | -3.0 | -3.6 | -1.9 | -3.6 | -7.3 | -7.4 | -7.4 | -3.7 | -4.2 | -3.6 | -2.6 | -2.4 | -1.5 | -0.2 | -1.0 | -0.2 | -0.9 |

Table 26C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Poland

(PLN; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|--------|-------|------|------|------|------|-------|-------|-------|-------|-------|-------|-------|------|------|------|------|-------|
| 1. Taxes on production and imports | 27.0 | 4.4 | 10.5 | 13.3 | 8.0 | -4.8 | 12.7 | 12.7 | -2.2 | 0.1 | 4.5 | 5.1 | 7.2 | 9.9 | 8.7 | 5.2 | 10.2 | 5.1 |
| 2. Current taxes on income and wealth | 19.6 | 3.5 | 15.9 | 24.7 | 9.7 | -8.7 | -1.6 | -1.6 | 7.6 | -2.0 | 4.9 | 6.9 | 6.3 | 10.1 | 13.6 | 6.5 | 3.2 | 5.9 |
| 3. Social contributions | 27.7 | 5.2 | 6.7 | 8.8 | 3.3 | 5.8 | 3.0 | 3.0 | 11.4 | 4.3 | 2.7 | 7.0 | 5.5 | 7.4 | 8.4 | 8.4 | 9.9 | 7.6 |
| 4. Of which actual social contributions | 28.3 | 4.7 | 6.7 | 9.1 | 2.8 | 5.5 | 2.6 | 2.6 | 11.8 | 4.1 | 2.7 | 7.4 | 5.7 | 7.9 | 8.9 | 8.1 | 7.2 | 7.6 |
| 5. Other current revenue, including sales | 14.7 | 12.3 | 5.6 | -3.2 | 7.1 | 4.5 | 4.8 | 4.8 | 10.0 | -3.6 | 5.7 | 2.7 | -13.0 | 11.6 | 9.7 | 0.7 | 0.7 | 0.7 |
| 6. Total current revenue | 23.6 | 5.5 | 9.4 | 11.6 | 6.7 | -1.2 | 5.7 | 5.7 | 5.5 | 0.7 | 4.1 | 5.8 | 4.0 | 9.2 | 9.6 | 6.1 | 7.8 | 5.8 |
| 7. Government consumption expenditure | 22.6 | 12.2 | 9.1 | 8.7 | 11.3 | 7.3 | 7.6 | 7.6 | 3.3 | 2.8 | 4.1 | 3.8 | 2.6 | 5.6 | 7.0 | 7.9 | 8.5 | 7.7 |
| 8. Collective consumption | 20.2 | 9.1 | 9.0 | 8.6 | 13.0 | 5.1 | 8.2 | 8.2 | 2.8 | 2.6 | 4.8 | 2.7 | 2.0 | 5.9 | 7.0 | 9.9 | 11.1 | 9.3 |
| 9. Social transfers in kind | 26.0 | 14.9 | 9.2 | 8.8 | 9.7 | 9.2 | 7.0 | 7.0 | 3.7 | 3.0 | 3.6 | 4.8 | 3.1 | 5.3 | 7.1 | 6.2 | 6.2 | 6.2 |
| 10. Compensation of employees | 23.7 | 11.4 | 5.5 | 8.7 | 12.1 | 8.2 | 5.5 | 5.5 | 1.9 | 2.3 | 5.6 | 3.1 | 3.4 | 5.0 | 5.9 | 7.5 | 9.0 | 7.9 |
| 11. Intermediate consumption | 30.6 | 10.7 | 8.9 | 8.8 | 11.7 | 1.0 | 13.3 | 13.3 | 4.1 | 1.4 | 1.8 | 4.1 | 1.0 | 6.5 | 9.1 | 7.1 | 6.7 | 6.4 |
| 12. Social transfers other than in kind | 25.6 | 6.7 | 4.5 | 3.6 | 7.3 | 10.3 | 6.2 | 6.2 | 5.0 | 5.2 | 3.2 | 3.9 | 10.5 | 5.6 | 5.1 | 11.4 | 6.9 | 5.7 |
| 13. Social transfers in kind via market producers | 2.8 | 27.2 | 21.1 | 3.4 | 12.6 | 11.8 | 0.8 | 0.8 | 8.9 | 5.1 | 2.3 | 5.6 | 2.0 | 6.2 | 3.5 | 5.6 | 4.8 | 4.7 |
| 14. Interest | -0.4 | 14.4 | 3.8 | 2.1 | 5.1 | 23.7 | 6.9 | 6.9 | 9.2 | -4.1 | -19.0 | -5.9 | 0.4 | -2.3 | -1.8 | -1.0 | -1.0 | -1.0 |
| 15. Subsidies | 33.5 | 2.0 | 20.5 | 19.3 | 18.0 | -6.6 | 7.9 | 7.9 | -3.3 | -3.0 | 2.2 | -23.4 | 14.2 | 1.9 | -6.7 | 7.0 | 6.7 | 6.5 |
| 16. Other current expenditure 1) | 0.1 | 0.1 | 0.3 | 0.0 | 0.1 | -0.2 | -0.1 | -0.1 | 0.1 | 0.0 | -0.2 | 0.1 | -0.2 | -0.1 | 0.2 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 22.2 | 10.2 | 7.3 | 6.4 | 10.0 | 7.8 | 6.6 | 6.6 | 4.6 | 2.8 | 1.6 | 3.1 | 5.1 | 4.8 | 6.1 | 8.5 | 7.0 | 6.1 |
| 18. Gross saving 1) | 0.5 | -1.7 | 0.8 | 1.9 | -1.2 | -3.4 | -0.4 | -0.4 | 0.3 | -0.8 | 0.9 | 1.0 | -0.4 | 1.6 | 1.3 | -0.8 | 0.3 | -0.2 |
| 19. Capital transfers received | 6607.1 | 49.6 | 28.6 | 4.3 | -0.2 | 37.2 | 135.2 | 135.2 | -21.2 | -24.6 | 30.2 | -3.8 | -46.7 | 41.1 | 68.0 | -0.3 | 44.8 | -30.4 |
| 20. Total revenue | 33.4 | 5.4 | 9.6 | 11.5 | 6.7 | -0.8 | 7.7 | 7.7 | 4.3 | -0.1 | 4.7 | 5.5 | 2.5 | 9.7 | 10.7 | 5.9 | 8.8 | 4.4 |
| 21. Gross fixed capital formation | 38.7 | -31.2 | 26.1 | 25.8 | 16.8 | 12.6 | 18.5 | 18.5 | -15.7 | -11.4 | 16.9 | 1.9 | -25.0 | 23.0 | 31.6 | 3.5 | 6.0 | 5.5 |
| 22. Other capital expenditure 1) | 4.0 | 0.1 | -0.1 | -0.4 | 0.2 | 0.2 | -0.1 | -0.1 | -0.1 | -0.1 | 0.1 | 0.0 | 0.1 | 0.3 | -0.4 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | 33.6 | 7.6 | 8.5 | 7.2 | 11.1 | 8.7 | 7.6 | 7.6 | 1.6 | 1.1 | 3.3 | 2.9 | 2.0 | 7.2 | 7.4 | 7.9 | 6.8 | 6.1 |
| 24. Tax burden | 25.1 | 4.3 | 10.1 | 14.4 | 6.7 | -2.4 | 5.9 | 5.9 | 4.8 | 1.1 | 3.9 | 6.4 | 6.5 | 9.2 | 9.8 | 6.6 | 9.0 | 4.9 |
| 25. Net lending (+) or net borrowing (-) | -0.4 | -0.7 | 0.4 | 1.7 | -1.7 | -3.7 | -0.1 | -0.1 | 1.1 | -0.4 | 0.5 | 1.0 | 0.2 | 0.9 | 1.2 | -0.8 | 0.7 | -0.6 |

1) Changes in GDP ratios.

Table 26D**Contributions to the change in the general government gross debt ratio****Poland**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 4.2 | 4.8 | 3.6 | 1.9 | 3.6 | 7.3 | 7.4 | 7.4 | 3.7 | 4.2 | 3.6 | 2.6 | 2.4 | 1.5 | 0.2 | 1.0 | 0.2 | 0.9 |
| 2. Interest payments (% of GDP) | 5.6 | 3.1 | 2.4 | 2.2 | 2.1 | 2.5 | 2.5 | 2.5 | 2.7 | 2.5 | 2.0 | 1.8 | 1.7 | 1.6 | 1.4 | 1.3 | 1.2 | 1.2 |
| 3. Implicit interest rate 2) | : | 8.9 | 5.5 | 5.1 | 5.2 | 5.7 | 5.3 | 5.3 | 5.1 | 4.7 | 3.6 | 3.7 | 3.4 | 3.1 | 3.0 | 2.9 | 2.8 | 2.7 |
| 4. Nominal GDP growth rate | 36.9 | 4.4 | 8.0 | 11.0 | 8.3 | 6.7 | 5.3 | 5.3 | 4.0 | 1.7 | 3.8 | 4.6 | 3.4 | 6.9 | 6.3 | 7.0 | 6.5 | 6.5 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 4.2 | 4.8 | 3.6 | 1.9 | 3.6 | 7.3 | 7.4 | 7.4 | 3.7 | 4.2 | 3.6 | 2.6 | 2.4 | 1.5 | 0.2 | 1.0 | 0.2 | 0.9 |
| 6. Contribution of nominal GDP growth | : | -1.5 | -3.4 | -4.7 | -3.4 | -2.9 | -2.5 | -2.5 | -2.1 | -0.9 | -2.1 | -2.2 | -1.7 | -3.5 | -3.0 | -3.2 | -2.9 | -2.8 |
| 7. Stock-flow adjustment 3) | : | -2.4 | 0.4 | 0.0 | 1.9 | -1.2 | -1.2 | -1.2 | -2.1 | -1.3 | -6.9 | 0.5 | 2.3 | -1.6 | 1.1 | 0.7 | 0.7 | 0.7 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.4 | 1.7 | 1.2 | -0.3 | 1.5 | 4.8 | 4.9 | 4.9 | 1.1 | 1.7 | 1.7 | 0.9 | 0.7 | -0.1 | -1.2 | -0.3 | -1.0 | -0.3 |
| 9. Snow-ball effect | : | 1.6 | -1.1 | -2.5 | -1.3 | -0.5 | 0.0 | 0.0 | 0.6 | 1.6 | -0.1 | -0.5 | 0.0 | -1.9 | -1.6 | -1.9 | -1.7 | -1.6 |
| 10. Stock-flow adjustment 3) | : | -2.4 | 0.4 | 0.0 | 1.9 | -1.2 | -1.2 | -1.2 | -2.1 | -1.3 | -6.9 | 0.5 | 2.3 | -1.6 | 1.1 | 0.7 | 0.7 | 0.7 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 0.9 | 0.5 | -2.8 | 2.1 | 3.1 | 3.7 | 3.7 | -0.4 | 2.0 | -5.3 | 0.9 | 2.9 | -3.6 | -1.7 | -1.5 | -2.0 | -1.2 |
| 12. Level of gross debt (end of year) | 47.6 | 37.3 | 46.9 | 44.2 | 46.3 | 49.4 | 53.1 | 53.1 | 53.7 | 55.7 | 50.4 | 51.3 | 54.2 | 50.6 | 48.9 | 47.4 | 45.5 | 44.3 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 27A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Romania

(Mrd RON)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 0.7 | 9.6 | 44.2 | 51.6 | 60.7 | 54.3 | 62.7 | 62.7 | 78.1 | 80.9 | 85.2 | 94.9 | 86.8 | 88.6 | 100.2 | 112.0 | 121.3 | 130.6 |
| 2. Current taxes on income and wealth | 0.8 | 5.8 | 20.7 | 27.9 | 34.6 | 31.5 | 30.6 | 30.6 | 34.5 | 37.6 | 41.4 | 47.0 | 49.2 | 52.1 | 46.6 | 52.8 | 58.1 | 63.2 |
| 3. Social contributions | 0.6 | 9.3 | 35.6 | 43.6 | 52.0 | 51.3 | 49.6 | 49.6 | 52.0 | 54.8 | 57.0 | 57.6 | 67.0 | 80.2 | 108.6 | 121.9 | 133.8 | 144.5 |
| 4. Of which actual social contributions | 0.6 | 9.0 | 33.7 | 40.8 | 48.6 | 47.6 | 45.8 | 45.8 | 52.0 | 54.8 | 57.0 | 57.6 | 61.3 | 72.4 | 100.5 | 113.7 | 125.3 | 135.5 |
| 5. Other current revenue, including sales | 0.3 | 2.6 | 14.0 | 19.3 | 23.1 | 21.4 | 25.2 | 25.2 | 25.3 | 28.7 | 30.0 | 33.7 | 30.9 | 31.5 | 39.7 | 42.9 | 47.2 | 51.5 |
| 6. Total current revenue | 2.4 | 27.4 | 114.5 | 142.4 | 170.3 | 158.5 | 168.0 | 168.0 | 189.8 | 202.0 | 213.6 | 233.3 | 233.9 | 252.4 | 295.2 | 329.7 | 360.4 | 389.8 |
| 7. Government consumption expenditure | 0.9 | 13.6 | 54.6 | 65.5 | 85.7 | 85.5 | 81.7 | 81.7 | 86.2 | 90.7 | 97.1 | 99.8 | 115.2 | 134.8 | 159.6 | 185.0 | 200.7 | 216.2 |
| 8. Collective consumption | 0.5 | 7.6 | 30.1 | 37.1 | 45.1 | 43.1 | 38.4 | 38.4 | 46.6 | 47.9 | 52.9 | 53.3 | 61.9 | 73.4 | 89.6 | 103.8 | 112.6 | 121.3 |
| 9. Social transfers in kind | 0.4 | 6.1 | 24.5 | 28.4 | 40.6 | 42.4 | 43.3 | 43.3 | 39.6 | 42.8 | 44.2 | 46.5 | 53.3 | 61.3 | 70.0 | 81.2 | 88.0 | 94.8 |
| 10. Compensation of employees | 0.5 | 6.4 | 31.9 | 40.4 | 54.1 | 54.8 | 50.6 | 50.6 | 46.4 | 51.7 | 52.6 | 55.7 | 68.8 | 84.4 | 104.0 | 120.5 | 131.1 | 141.3 |
| 11. Intermediate consumption | 0.5 | 7.6 | 20.9 | 27.1 | 33.9 | 32.1 | 28.9 | 28.9 | 35.6 | 36.4 | 40.4 | 42.3 | 42.7 | 44.5 | 48.2 | 55.5 | 60.0 | 64.6 |
| 12. Social transfers other than in kind | 0.7 | 7.9 | 30.4 | 38.3 | 53.3 | 63.8 | 67.6 | 67.6 | 66.5 | 68.1 | 70.0 | 75.2 | 81.4 | 92.8 | 102.2 | 113.5 | 133.1 | 163.7 |
| 13. Social transfers in kind via market producers | 0.0 | 0.2 | 2.8 | 3.6 | 4.5 | 3.4 | 5.7 | 5.7 | 5.7 | 6.4 | 6.7 | 6.5 | 6.6 | 6.8 | 8.1 | 9.4 | 10.1 | 10.9 |
| 14. Interest | 0.1 | 3.2 | 2.9 | 2.9 | 3.6 | 7.6 | 8.0 | 8.0 | 10.4 | 11.2 | 11.0 | 11.6 | 11.5 | 10.8 | 11.1 | 12.6 | 14.2 | 16.1 |
| 15. Subsidies | 0.3 | 1.8 | 6.8 | 6.4 | 5.7 | 5.6 | 5.4 | 5.4 | 3.9 | 3.4 | 2.6 | 3.0 | 2.6 | 3.0 | 3.4 | 3.8 | 4.1 | 4.4 |
| 16. Other current expenditure | 0.1 | 0.4 | 2.7 | 8.0 | 7.5 | 9.3 | 10.1 | 10.1 | 15.1 | 12.1 | 15.5 | 17.7 | 11.1 | 14.9 | 17.0 | 18.0 | 20.4 | 22.9 |
| 17. Total current expenditure | 2.3 | 27.6 | 98.5 | 126.7 | 162.7 | 176.6 | 176.3 | 176.3 | 183.7 | 189.3 | 198.9 | 211.9 | 224.7 | 257.3 | 294.1 | 333.3 | 373.0 | 424.0 |
| 18. Gross saving | 0.2 | -0.2 | 16.0 | 15.6 | 7.7 | -18.1 | -8.3 | -8.3 | 6.1 | 12.8 | 14.8 | 21.3 | 9.3 | -4.9 | 1.1 | -3.6 | -12.6 | -34.2 |
| 19. Capital transfers received | 0.0 | 0.1 | 0.4 | 5.6 | 4.0 | 2.4 | 6.7 | 6.7 | 10.2 | 9.6 | 14.6 | 19.8 | 10.3 | 13.1 | 9.3 | 9.7 | 12.8 | 16.5 |
| 20. Total revenue | 2.5 | 27.4 | 114.8 | 147.9 | 174.3 | 160.9 | 174.7 | 174.7 | 200.0 | 211.6 | 228.2 | 253.0 | 244.2 | 265.5 | 304.5 | 339.4 | 373.2 | 406.3 |
| 21. Gross fixed capital formation | 0.3 | 2.8 | 18.0 | 26.2 | 35.0 | 30.6 | 30.2 | 30.2 | 28.6 | 28.2 | 28.5 | 36.8 | 27.9 | 21.9 | 25.3 | 31.7 | 38.3 | 43.9 |
| 22. Other capital expenditure | 0.0 | 0.8 | 5.7 | 6.6 | 5.6 | 1.8 | 4.7 | 4.7 | 9.4 | 7.5 | 8.9 | 8.6 | 11.7 | 8.9 | 13.1 | 12.7 | 12.3 | 13.3 |
| 23. Total expenditure | 2.6 | 31.2 | 122.2 | 159.5 | 203.2 | 209.0 | 211.2 | 211.2 | 221.7 | 225.0 | 236.2 | 257.4 | 264.3 | 288.1 | 332.5 | 377.7 | 423.6 | 481.1 |
| 24. Tax burden | 2.1 | 24.5 | 98.5 | 120.8 | 144.6 | 133.9 | 139.5 | 139.5 | 165.0 | 173.5 | 183.7 | 199.6 | 197.3 | 213.4 | 246.8 | 277.9 | 304.1 | 328.4 |
| 25. Net lending (+) or net borrowing (-) | -0.2 | -3.7 | -7.3 | -11.6 | -28.9 | -48.1 | -36.6 | -36.6 | -21.7 | -13.4 | -8.0 | -4.4 | -20.0 | -22.6 | -27.9 | -38.3 | -50.4 | -74.8 |

Table 27B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Romania

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 9.3 | 11.9 | 12.9 | 12.1 | 11.2 | 10.2 | 11.9 | 11.9 | 13.2 | 12.7 | 12.7 | 13.3 | 11.3 | 10.3 | 10.6 | 10.6 | 10.6 | 10.6 |
| 2. Current taxes on income and wealth | 10.6 | 7.2 | 6.0 | 6.6 | 6.4 | 5.9 | 5.8 | 5.8 | 5.8 | 5.9 | 6.2 | 6.6 | 6.4 | 6.1 | 4.9 | 5.0 | 5.1 | 5.1 |
| 3. Social contributions | 7.9 | 11.4 | 10.4 | 10.3 | 9.6 | 9.7 | 9.4 | 9.4 | 8.8 | 8.6 | 8.5 | 8.1 | 8.8 | 9.4 | 11.5 | 11.6 | 11.7 | 11.7 |
| 4. Of which actual social contributions | 7.7 | 11.1 | 9.8 | 9.6 | 9.0 | 9.0 | 8.7 | 8.7 | 8.8 | 8.6 | 8.5 | 8.1 | 8.0 | 8.4 | 10.6 | 10.8 | 11.0 | 11.0 |
| 5. Other current revenue, including sales | 4.2 | 3.2 | 4.1 | 4.5 | 4.3 | 4.0 | 4.8 | 4.8 | 4.3 | 4.5 | 4.5 | 4.7 | 4.0 | 3.7 | 4.2 | 4.1 | 4.1 | 4.2 |
| 6. Total current revenue | 32.0 | 33.8 | 33.4 | 33.4 | 31.6 | 29.9 | 31.8 | 31.8 | 32.0 | 31.8 | 32.0 | 32.7 | 30.6 | 29.4 | 31.3 | 31.3 | 31.6 | 31.7 |
| 7. Government consumption expenditure | 12.2 | 16.9 | 15.9 | 15.4 | 15.9 | 16.1 | 15.5 | 15.5 | 14.5 | 14.3 | 14.5 | 14.0 | 15.1 | 15.7 | 16.9 | 17.5 | 17.6 | 17.6 |
| 8. Collective consumption | 6.4 | 9.4 | 8.8 | 8.7 | 8.4 | 8.1 | 7.3 | 7.3 | 7.9 | 7.5 | 7.9 | 7.5 | 8.1 | 8.6 | 9.5 | 9.8 | 9.9 | 9.9 |
| 9. Social transfers in kind | 5.8 | 7.5 | 7.1 | 6.7 | 7.5 | 8.0 | 8.2 | 8.2 | 6.7 | 6.7 | 6.6 | 6.5 | 7.0 | 7.1 | 7.4 | 7.7 | 7.7 | 7.7 |
| 10. Compensation of employees | 6.7 | 7.9 | 9.3 | 9.5 | 10.0 | 10.3 | 9.6 | 9.6 | 7.8 | 8.1 | 7.9 | 7.8 | 9.0 | 9.8 | 11.0 | 11.4 | 11.5 | 11.5 |
| 11. Intermediate consumption | 6.1 | 9.5 | 6.1 | 6.4 | 6.3 | 6.0 | 5.5 | 5.5 | 6.0 | 5.7 | 6.0 | 5.9 | 5.6 | 5.2 | 5.1 | 5.3 | 5.3 | 5.3 |
| 12. Social transfers other than in kind | 9.2 | 9.7 | 8.9 | 9.0 | 9.9 | 12.0 | 12.8 | 12.8 | 11.2 | 10.7 | 10.5 | 10.6 | 10.6 | 10.8 | 10.8 | 10.8 | 11.7 | 13.3 |
| 13. Social transfers in kind via market producers | 0.4 | 0.3 | 0.8 | 0.8 | 0.8 | 0.6 | 1.1 | 1.1 | 1.0 | 1.0 | 1.0 | 0.9 | 0.9 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 |
| 14. Interest | 1.6 | 3.9 | 0.8 | 0.7 | 0.7 | 1.4 | 1.5 | 1.5 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | 1.3 | 1.2 | 1.2 | 1.2 | 1.3 |
| 15. Subsidies | 4.1 | 2.3 | 2.0 | 1.5 | 1.1 | 1.1 | 1.0 | 1.0 | 0.7 | 0.5 | 0.4 | 0.4 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| 16. Other current expenditure | 1.6 | 0.5 | 0.8 | 1.9 | 1.4 | 1.8 | 1.9 | 1.9 | 2.5 | 1.9 | 2.3 | 2.5 | 1.5 | 1.7 | 1.8 | 1.7 | 1.8 | 1.9 |
| 17. Total current expenditure | 29.7 | 34.1 | 28.7 | 29.8 | 30.1 | 33.3 | 33.4 | 33.4 | 30.9 | 29.8 | 29.7 | 29.7 | 29.4 | 30.0 | 31.1 | 31.6 | 32.7 | 34.5 |
| 18. Gross saving | 2.3 | -0.2 | 4.7 | 3.7 | 1.4 | -3.4 | -1.6 | -1.6 | 1.0 | 2.0 | 2.2 | 3.0 | 1.2 | -0.6 | 0.1 | -0.3 | -1.1 | -2.8 |
| 19. Capital transfers received | 0.3 | 0.1 | 0.1 | 1.3 | 0.7 | 0.5 | 1.3 | 1.3 | 1.7 | 1.5 | 2.2 | 2.8 | 1.3 | 1.5 | 1.0 | 0.9 | 1.1 | 1.3 |
| 20. Total revenue | 32.3 | 33.9 | 33.5 | 34.7 | 32.3 | 30.3 | 33.1 | 33.1 | 33.7 | 33.3 | 34.1 | 35.5 | 31.9 | 30.9 | 32.3 | 32.2 | 32.7 | 33.0 |
| 21. Gross fixed capital formation | 4.2 | 3.5 | 5.3 | 6.2 | 6.5 | 5.8 | 5.7 | 5.7 | 4.8 | 4.4 | 4.3 | 5.2 | 3.6 | 2.6 | 2.7 | 3.0 | 3.4 | 3.6 |
| 22. Other capital expenditure | 0.5 | 1.0 | 1.7 | 1.5 | 1.0 | 0.3 | 0.9 | 0.9 | 1.6 | 1.2 | 1.3 | 1.2 | 1.5 | 1.0 | 1.4 | 1.2 | 1.1 | 1.1 |
| 23. Total expenditure | 34.3 | 38.5 | 35.6 | 37.5 | 37.6 | 39.4 | 40.0 | 40.0 | 37.3 | 35.4 | 35.3 | 36.1 | 34.5 | 33.6 | 35.2 | 35.8 | 37.1 | 39.1 |
| 24. Tax burden | 27.6 | 30.3 | 28.7 | 28.4 | 26.8 | 25.2 | 26.4 | 26.4 | 27.8 | 27.3 | 27.5 | 28.0 | 25.8 | 24.9 | 26.1 | 26.4 | 26.6 | 26.7 |
| 25. Net lending (+) or net borrowing (-) | -2.0 | -4.6 | -2.1 | -2.7 | -5.4 | -9.1 | -6.9 | -6.9 | -3.7 | -2.1 | -1.2 | -0.6 | -2.6 | -2.6 | -3.0 | -3.6 | -4.4 | -6.1 |

Table 27C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Romania

(RON; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|--------|-------|-------|--------|-------|-------|-------|-------|-------|-------|-------|------|-------|-------|-------|------|------|------|
| 1. Taxes on production and imports | 41.1 | 43.4 | 18.5 | 16.8 | 17.7 | -10.6 | 15.5 | 15.5 | 6.9 | 3.7 | 5.3 | 11.4 | -8.6 | 2.0 | 13.2 | 11.8 | 8.3 | 7.7 |
| 2. Current taxes on income and wealth | 38.3 | 36.0 | 34.8 | 34.6 | 24.0 | -8.8 | -2.9 | -2.9 | 1.4 | 9.1 | 10.1 | 13.6 | 4.6 | 5.9 | -10.5 | 13.3 | 10.0 | 8.7 |
| 3. Social contributions | 42.0 | 47.6 | 20.1 | 22.6 | 19.1 | -1.4 | -3.3 | -3.3 | 2.3 | 5.5 | 4.0 | 1.1 | 16.3 | 19.7 | 35.4 | 12.2 | 9.8 | 8.0 |
| 4. Of which actual social contributions | 41.6 | 47.7 | 20.6 | 21.4 | 19.0 | -2.1 | -3.8 | -3.8 | 2.3 | 5.5 | 4.0 | 1.1 | 6.3 | 18.3 | 38.7 | 13.1 | 10.2 | 8.1 |
| 5. Other current revenue, including sales | 25.8 | 38.4 | 32.6 | 37.7 | 19.8 | -7.3 | 17.5 | 17.5 | 3.8 | 13.3 | 4.8 | 12.1 | -8.2 | 1.9 | 26.1 | 8.1 | 9.8 | 9.2 |
| 6. Total current revenue | 38.4 | 42.6 | 23.3 | 24.4 | 19.7 | -7.0 | 6.0 | 6.0 | 4.1 | 6.4 | 5.7 | 9.2 | 0.3 | 7.9 | 17.0 | 11.7 | 9.3 | 8.2 |
| 7. Government consumption expenditure | 42.6 | 47.9 | 17.2 | 20.0 | 30.9 | -0.3 | -4.4 | -4.4 | 8.1 | 5.2 | 7.1 | 2.7 | 15.4 | 17.0 | 18.4 | 15.9 | 8.5 | 7.7 |
| 8. Collective consumption | 26.1 | 66.3 | 13.9 | 23.2 | 21.7 | -4.5 | -10.8 | -10.8 | 12.6 | 2.7 | 10.6 | 0.7 | 16.2 | 18.6 | 22.0 | 15.9 | 8.5 | 7.7 |
| 9. Social transfers in kind | 60.8 | 30.0 | 21.4 | 16.2 | 42.8 | 4.5 | 2.1 | 2.1 | 3.3 | 8.1 | 3.2 | 5.1 | 14.6 | 15.1 | 14.2 | 15.9 | 8.5 | 7.7 |
| 10. Compensation of employees | 44.6 | 42.4 | 26.4 | 26.6 | 33.9 | 1.3 | -7.6 | -7.6 | 5.1 | 11.5 | 1.7 | 5.9 | 23.6 | 22.7 | 23.1 | 16.0 | 8.8 | 7.8 |
| 11. Intermediate consumption | 44.8 | 44.5 | 12.3 | 29.5 | 25.0 | -5.2 | -10.1 | -10.1 | 10.1 | 2.2 | 11.0 | 4.5 | 1.0 | 4.1 | 8.5 | 15.0 | 8.1 | 7.7 |
| 12. Social transfers other than in kind | 47.0 | 37.7 | 16.3 | 26.3 | 39.1 | 19.6 | 6.0 | 6.0 | -0.4 | 2.3 | 2.8 | 7.4 | 8.2 | 14.1 | 10.0 | 11.1 | 17.2 | 23.0 |
| 13. Social transfers in kind via market producers | 46.4 | 17.9 | 11.0 | 24.9 | 27.6 | -26.0 | 69.8 | 69.8 | -23.3 | 11.5 | 4.6 | -3.0 | 1.9 | 3.3 | 19.5 | 15.0 | 8.1 | 7.7 |
| 14. Interest | 69.0 | 14.6 | -19.4 | -0.8 | 24.5 | 113.9 | 4.9 | 4.9 | 15.2 | 7.2 | -1.1 | 5.5 | -1.5 | -5.9 | 3.1 | 12.8 | 13.2 | 13.5 |
| 15. Subsidies | 56.8 | 47.1 | 37.3 | -5.9 | -10.6 | -2.5 | -3.9 | -3.9 | -19.2 | -11.2 | -25.1 | 14.8 | -12.7 | 17.0 | 13.1 | 11.3 | 8.1 | 7.7 |
| 16. Other current expenditure 1) | -0.8 | 0.1 | -0.1 | 1.1 | -0.5 | 0.4 | 0.2 | 0.2 | 0.4 | -0.6 | 0.4 | 0.2 | -1.0 | 0.3 | 0.1 | -0.1 | 0.1 | 0.1 |
| 17. Total current expenditure | 44.7 | 38.4 | 17.6 | 28.7 | 28.4 | 8.6 | -0.1 | -0.1 | 4.0 | 3.0 | 5.1 | 6.6 | 6.0 | 14.5 | 14.3 | 13.3 | 11.9 | 13.7 |
| 18. Gross saving 1) | -1.4 | 1.1 | 1.5 | -1.0 | -2.3 | -4.8 | 1.8 | 1.8 | 0.0 | 1.0 | 0.2 | 0.8 | -1.8 | -1.8 | 0.7 | -0.5 | -0.8 | -1.7 |
| 19. Capital transfers received | -100.0 | 349.8 | -61.7 | 1430.7 | -28.3 | -39.8 | 177.2 | 177.2 | 21.0 | -5.8 | 52.2 | 35.3 | -48.0 | 27.2 | -28.9 | 4.4 | 31.7 | 28.8 |
| 20. Total revenue | 37.1 | 42.9 | 22.5 | 28.8 | 17.9 | -7.7 | 8.6 | 8.6 | 4.9 | 5.8 | 7.8 | 10.9 | -3.5 | 8.7 | 14.7 | 11.5 | 10.0 | 8.9 |
| 21. Gross fixed capital formation | 41.0 | 208.8 | 119.7 | 45.6 | 33.2 | -12.5 | -1.2 | -1.2 | -6.7 | -1.3 | 0.8 | 29.4 | -24.3 | -21.4 | 15.2 | 25.4 | 20.9 | 14.5 |
| 22. Other capital expenditure 1) | 0.1 | -0.5 | 0.2 | -0.1 | -0.5 | -0.7 | 0.5 | 0.5 | -0.9 | -0.4 | 0.1 | -0.1 | 0.3 | -0.5 | 0.3 | -0.2 | -0.1 | 0.0 |
| 23. Total expenditure | 44.7 | 44.0 | 27.1 | 30.6 | 27.4 | 2.8 | 1.1 | 1.1 | 0.3 | 1.5 | 5.0 | 9.0 | 2.7 | 9.0 | 15.4 | 13.6 | 12.2 | 13.6 |
| 24. Tax burden | 40.1 | 43.1 | 22.4 | 22.6 | 19.7 | -7.4 | 4.2 | 4.2 | 4.2 | 5.2 | 5.8 | 8.7 | -1.2 | 8.2 | 15.7 | 12.6 | 9.4 | 8.0 |
| 25. Net lending (+) or net borrowing (-) | -1.6 | -0.2 | -1.3 | -0.6 | -2.6 | -3.7 | 2.1 | 2.1 | 1.8 | 1.5 | 0.9 | 0.6 | -2.0 | 0.0 | -0.3 | -0.7 | -0.8 | -1.7 |

1) Changes in GDP ratios.

Table 27D**Contributions to the change in the general government gross debt ratio****Romania**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 2.0 | 3.5 | 2.1 | 2.7 | 5.4 | 9.1 | 6.9 | 6.9 | 3.7 | 2.1 | 1.2 | 0.6 | 2.6 | 2.6 | 3.0 | 3.6 | 4.4 | 6.1 | |
| 2. Interest payments (% of GDP) | 1.6 | 3.4 | 0.8 | 0.7 | 0.7 | 1.4 | 1.5 | 1.5 | 1.8 | 1.8 | 1.7 | 1.6 | 1.5 | 1.3 | 1.2 | 1.2 | 1.2 | 1.3 | |
| 3. Implicit interest rate 2) | : | 22.2 | 6.3 | 6.7 | 7.0 | 11.4 | 6.9 | 6.9 | 5.5 | 5.1 | 4.6 | 4.4 | 4.3 | 3.8 | 3.7 | 3.8 | 3.8 | 3.8 | |
| 4. Nominal GDP growth rate | 44.9 | 45.2 | 19.5 | 24.2 | 26.8 | -1.7 | -0.5 | -0.5 | 6.2 | 7.0 | 5.2 | 6.6 | 7.4 | 12.1 | 10.1 | 11.7 | 8.2 | 7.8 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 2.0 | 3.5 | 2.1 | 2.7 | 5.4 | 9.1 | 6.9 | 6.9 | 3.7 | 2.1 | 1.2 | 0.6 | 2.6 | 2.6 | 3.0 | 3.6 | 4.4 | 6.1 | |
| 6. Contribution of nominal GDP growth | : | -7.0 | -2.6 | -2.4 | -2.5 | 0.2 | 0.1 | 0.1 | -2.0 | -2.4 | -1.9 | -2.4 | -2.6 | -4.0 | -3.2 | -3.7 | -2.7 | -2.7 | |
| 7. Stock-flow adjustment 3) | : | 6.9 | -3.0 | -0.8 | -2.4 | 0.2 | 0.8 | 0.8 | 1.4 | 0.9 | 2.3 | 0.4 | -0.5 | -0.8 | 0.1 | 0.5 | 0.0 | 0.0 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 0.4 | 0.0 | 1.3 | 2.1 | 4.7 | 7.6 | 5.4 | 5.4 | 1.9 | 0.3 | -0.5 | -1.0 | 1.1 | 1.4 | 1.8 | 2.4 | 3.2 | 4.8 | |
| 9. Snow-ball effect | : | -3.6 | -1.8 | -1.7 | -1.9 | 1.6 | 1.6 | 1.6 | -0.2 | -0.7 | -0.2 | -0.8 | -1.1 | -2.8 | -2.0 | -2.5 | -1.5 | -1.4 | |
| 10. Stock-flow adjustment 3) | : | 6.9 | -3.0 | -0.8 | -2.4 | 0.2 | 0.8 | 0.8 | 1.4 | 0.9 | 2.3 | 0.4 | -0.5 | -0.8 | 0.1 | 0.5 | 0.0 | 0.0 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 3.4 | -3.5 | -0.5 | 0.4 | 9.4 | 7.9 | 7.9 | 3.0 | 0.6 | 1.6 | -1.4 | -0.5 | -2.2 | -0.1 | 0.5 | 1.7 | 3.4 | |
| 12. Level of gross debt (end of year) | 6.6 | 25.9 | 12.4 | 11.9 | 12.3 | 21.8 | 29.6 | 29.6 | 37.0 | 37.6 | 39.2 | 37.8 | 37.3 | 35.1 | 35.0 | 35.5 | 37.2 | 40.6 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 28A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Sweden

(Mrd SEK)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 404 | 539 | 685 | 727 | 760 | 748 | 786 | 786 | 818 | 835 | 860 | 915 | 987 | 1030 | 1076 | 1100 | 1134 | 1168 |
| 2. Current taxes on income and wealth | 361 | 514 | 660 | 671 | 641 | 615 | 646 | 646 | 650 | 678 | 709 | 779 | 833 | 877 | 900 | 915 | 931 | 948 |
| 3. Social contributions | 112 | 122 | 97 | 104 | 110 | 110 | 112 | 112 | 125 | 128 | 132 | 139 | 146 | 153 | 165 | 171 | 176 | 181 |
| 4. Of which actual social contributions | 102 | 119 | 93 | 100 | 106 | 106 | 107 | 107 | 119 | 123 | 126 | 132 | 139 | 146 | 157 | 162 | 167 | 172 |
| 5. Other current revenue, including sales | 188 | 173 | 214 | 241 | 256 | 245 | 250 | 250 | 260 | 263 | 256 | 257 | 266 | 274 | 297 | 306 | 316 | 327 |
| 6. Total current revenue | 1064 | 1348 | 1656 | 1743 | 1768 | 1718 | 1795 | 1795 | 1852 | 1904 | 1957 | 2090 | 2232 | 2334 | 2438 | 2493 | 2557 | 2624 |
| 7. Government consumption expenditure | 486 | 591 | 769 | 802 | 841 | 869 | 895 | 895 | 964 | 1001 | 1041 | 1097 | 1165 | 1205 | 1259 | 1296 | 1330 | 1366 |
| 8. Collective consumption | 152 | 185 | 212 | 218 | 232 | 244 | 251 | 251 | 277 | 289 | 298 | 306 | 314 | 326 | 339 | 349 | 359 | 371 |
| 9. Social transfers in kind | 334 | 406 | 557 | 584 | 609 | 625 | 644 | 644 | 687 | 712 | 744 | 790 | 851 | 879 | 919 | 947 | 971 | 995 |
| 10. Compensation of employees | 256 | 297 | 391 | 410 | 426 | 428 | 436 | 436 | 468 | 485 | 504 | 527 | 556 | 585 | 613 | 630 | 646 | 664 |
| 11. Intermediate consumption | 181 | 199 | 253 | 261 | 277 | 290 | 299 | 299 | 316 | 325 | 335 | 346 | 359 | 365 | 384 | 397 | 410 | 425 |
| 12. Social transfers other than in kind | 324 | 353 | 447 | 449 | 462 | 488 | 492 | 492 | 516 | 539 | 545 | 561 | 578 | 592 | 607 | 631 | 647 | 664 |
| 13. Social transfers in kind via market producers | 38 | 57 | 80 | 85 | 92 | 103 | 113 | 113 | 124 | 132 | 140 | 152 | 171 | 171 | 174 | 177 | 179 | 182 |
| 14. Interest | 97 | 80 | 52 | 56 | 55 | 40 | 39 | 39 | 35 | 31 | 28 | 25 | 24 | 22 | 24 | 28 | 32 | 29 |
| 15. Subsidies | 65 | 35 | 46 | 48 | 52 | 54 | 59 | 59 | 64 | 64 | 68 | 68 | 71 | 73 | 79 | 81 | 84 | 86 |
| 16. Other current expenditure | 133 | 160 | 192 | 188 | 194 | 193 | 201 | 201 | 205 | 218 | 223 | 231 | 234 | 252 | 279 | 287 | 295 | 303 |
| 17. Total current expenditure | 1094 | 1181 | 1460 | 1498 | 1558 | 1595 | 1639 | 1639 | 1728 | 1795 | 1842 | 1910 | 1993 | 2059 | 2160 | 2232 | 2294 | 2353 |
| 18. Gross saving | -30 | 167 | 196 | 245 | 210 | 123 | 156 | 156 | 124 | 109 | 115 | 180 | 238 | 275 | 278 | 261 | 263 | 271 |
| 19. Capital transfers received | 5 | 5 | 5 | 4 | 4 | 4 | 4 | 4 | 15 | 15 | 6 | 12 | 8 | 9 | 10 | 10 | 10 | 10 |
| 20. Total revenue | 1069 | 1353 | 1660 | 1747 | 1772 | 1722 | 1799 | 1799 | 1867 | 1919 | 1964 | 2102 | 2240 | 2343 | 2448 | 2503 | 2567 | 2634 |
| 21. Gross fixed capital formation | 97 | 94 | 128 | 135 | 145 | 148 | 160 | 160 | 169 | 169 | 174 | 177 | 193 | 213 | 238 | 247 | 256 | 264 |
| 22. Other capital expenditure | 11 | 2 | 2 | 3 | 3 | 3 | 2 | 2 | 8 | 9 | 9 | 15 | 10 | 5 | 11 | 11 | 11 | 11 |
| 23. Total expenditure | 1202 | 1277 | 1591 | 1636 | 1707 | 1746 | 1801 | 1801 | 1904 | 1972 | 2024 | 2102 | 2196 | 2277 | 2408 | 2490 | 2562 | 2628 |
| 24. Tax burden | 873 | 1178 | 1444 | 1504 | 1513 | 1474 | 1545 | 1545 | 1592 | 1641 | 1700 | 1833 | 1965 | 2059 | 2139 | 2185 | 2236 | 2291 |
| 25. Net lending (+) or net borrowing (-) | -133 | 76 | 70 | 111 | 65 | -24 | -2 | -2 | -38 | -53 | -61 | 0 | 44 | 66 | 39 | 13 | 6 | 7 |

Table 28B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Sweden

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 21.3 | 22.5 | 22.1 | 22.0 | 22.4 | 22.5 | 22.0 | 22.0 | 21.9 | 21.9 | 21.6 | 21.5 | 22.4 | 22.3 | 22.0 | 22.1 | 22.1 | 22.1 |
| 2. Current taxes on income and wealth | 19.0 | 21.5 | 21.3 | 20.3 | 18.9 | 18.5 | 18.1 | 18.1 | 17.4 | 17.8 | 17.8 | 18.3 | 18.9 | 19.0 | 18.6 | 18.3 | 18.1 | 17.9 |
| 3. Social contributions | 5.9 | 5.1 | 3.1 | 3.2 | 3.2 | 3.3 | 3.1 | 3.1 | 3.3 | 3.4 | 3.3 | 3.3 | 3.3 | 3.3 | 3.4 | 3.4 | 3.4 | 3.4 |
| 4. Of which actual social contributions | 5.4 | 5.0 | 3.0 | 3.0 | 3.1 | 3.2 | 3.0 | 3.0 | 3.2 | 3.2 | 3.2 | 3.1 | 3.1 | 3.1 | 3.2 | 3.2 | 3.3 | 3.3 |
| 5. Other current revenue, including sales | 9.9 | 7.2 | 6.9 | 7.3 | 7.5 | 7.3 | 7.0 | 7.0 | 7.0 | 6.9 | 6.4 | 6.0 | 6.0 | 5.9 | 6.2 | 6.1 | 6.2 | 6.2 |
| 6. Total current revenue | 56.2 | 56.3 | 53.4 | 52.9 | 52.0 | 51.6 | 50.3 | 50.3 | 49.6 | 50.0 | 49.2 | 49.2 | 50.5 | 50.5 | 50.4 | 49.8 | 49.8 | 49.6 |
| 7. Government consumption expenditure | 25.7 | 24.7 | 24.8 | 24.3 | 24.7 | 26.1 | 25.1 | 25.1 | 25.8 | 26.3 | 26.2 | 25.8 | 26.4 | 26.1 | 26.0 | 25.9 | 25.9 | 25.8 |
| 8. Collective consumption | 8.0 | 7.7 | 6.8 | 6.6 | 6.8 | 7.3 | 7.0 | 7.0 | 7.4 | 7.6 | 7.5 | 7.2 | 7.1 | 7.0 | 7.0 | 7.0 | 7.0 | 7.0 |
| 9. Social transfers in kind | 17.6 | 17.0 | 18.0 | 17.7 | 17.9 | 18.8 | 18.0 | 18.0 | 18.4 | 18.7 | 18.7 | 18.6 | 19.3 | 19.0 | 19.0 | 18.9 | 18.9 | 18.8 |
| 10. Compensation of employees | 13.5 | 12.4 | 12.6 | 12.4 | 12.5 | 12.8 | 12.2 | 12.2 | 12.6 | 12.7 | 12.7 | 12.4 | 12.6 | 12.6 | 12.7 | 12.6 | 12.6 | 12.5 |
| 11. Intermediate consumption | 9.5 | 8.3 | 8.1 | 7.9 | 8.2 | 8.7 | 8.4 | 8.4 | 8.5 | 8.5 | 8.4 | 8.1 | 8.1 | 7.9 | 7.9 | 7.9 | 8.0 | 8.0 |
| 12. Social transfers other than in kind | 17.1 | 14.7 | 14.4 | 13.6 | 13.6 | 14.7 | 13.8 | 13.8 | 13.8 | 14.2 | 13.7 | 13.2 | 13.1 | 12.8 | 12.6 | 12.6 | 12.6 | 12.6 |
| 13. Social transfers in kind via market producers | 2.0 | 2.4 | 2.6 | 2.6 | 2.7 | 3.1 | 3.2 | 3.2 | 3.3 | 3.5 | 3.5 | 3.6 | 3.9 | 3.7 | 3.6 | 3.5 | 3.5 | 3.4 |
| 14. Interest | 5.1 | 3.3 | 1.7 | 1.7 | 1.6 | 1.2 | 1.1 | 1.1 | 0.9 | 0.8 | 0.7 | 0.6 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.5 |
| 15. Subsidies | 3.5 | 1.5 | 1.5 | 1.5 | 1.5 | 1.6 | 1.7 | 1.7 | 1.7 | 1.7 | 1.7 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 | 1.6 |
| 16. Other current expenditure | 7.0 | 6.7 | 6.2 | 5.7 | 5.7 | 5.8 | 5.6 | 5.6 | 5.5 | 5.7 | 5.6 | 5.4 | 5.3 | 5.5 | 5.8 | 5.7 | 5.8 | 5.7 |
| 17. Total current expenditure | 57.8 | 49.3 | 47.1 | 45.4 | 45.9 | 47.9 | 45.9 | 45.9 | 46.3 | 47.1 | 46.3 | 45.0 | 45.1 | 44.6 | 44.7 | 44.6 | 44.7 | 44.5 |
| 18. Gross saving | -1.6 | 7.0 | 6.3 | 7.4 | 6.2 | 3.7 | 4.4 | 4.4 | 3.3 | 2.9 | 2.9 | 4.2 | 5.4 | 5.9 | 5.8 | 5.2 | 5.1 | 5.1 |
| 19. Capital transfers received | 0.2 | 0.2 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.4 | 0.4 | 0.2 | 0.3 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 | 0.2 |
| 20. Total revenue | 56.5 | 56.5 | 53.6 | 53.0 | 52.2 | 51.7 | 50.4 | 50.4 | 50.0 | 50.4 | 49.3 | 49.5 | 50.7 | 50.7 | 50.6 | 50.0 | 50.0 | 49.8 |
| 21. Gross fixed capital formation | 5.1 | 3.9 | 4.1 | 4.1 | 4.3 | 4.5 | 4.5 | 4.5 | 4.5 | 4.4 | 4.4 | 4.2 | 4.4 | 4.6 | 4.9 | 4.9 | 5.0 | 5.0 |
| 22. Other capital expenditure | 0.6 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.1 | 0.2 | 0.2 | 0.2 | 0.4 | 0.2 | 0.1 | 0.2 | 0.2 | 0.2 | 0.2 |
| 23. Total expenditure | 63.5 | 53.3 | 51.3 | 49.6 | 50.2 | 52.4 | 50.4 | 50.4 | 51.0 | 51.8 | 50.9 | 49.5 | 49.7 | 49.3 | 49.8 | 49.8 | 49.9 | 49.7 |
| 24. Tax burden | 46.1 | 49.2 | 46.6 | 45.6 | 44.5 | 44.3 | 43.3 | 43.3 | 42.7 | 43.1 | 42.7 | 43.1 | 44.5 | 44.5 | 44.2 | 43.7 | 43.6 | 43.3 |
| 25. Net lending (+) or net borrowing (-) | -7.0 | 3.2 | 2.2 | 3.4 | 1.9 | -0.7 | 0.0 | 0.0 | -1.0 | -1.4 | -1.5 | 0.0 | 1.0 | 1.4 | 0.8 | 0.3 | 0.1 | 0.1 |

Table 28C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

Sweden

(SEK; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|------|-------|------|------|-------|------|-------|------|-------|------|------|------|------|-------|
| 1. Taxes on production and imports | 6.7 | 0.0 | 4.4 | 6.0 | 4.6 | -1.6 | 5.0 | 5.0 | 1.6 | 2.1 | 3.0 | 6.4 | 7.9 | 4.3 | 4.5 | 2.3 | 3.1 | 3.0 |
| 2. Current taxes on income and wealth | 7.4 | 10.0 | 7.4 | 1.6 | -4.4 | -4.2 | 5.2 | 5.2 | -0.4 | 4.3 | 4.6 | 9.9 | 6.9 | 5.3 | 2.6 | 1.7 | 1.7 | 1.8 |
| 3. Social contributions | 11.8 | 21.0 | -4.7 | 7.9 | 5.7 | -0.1 | 1.9 | 1.9 | 2.1 | 2.8 | 3.2 | 5.3 | 4.7 | 5.1 | 7.5 | 3.7 | 3.0 | 3.0 |
| 4. Of which actual social contributions | 12.7 | 21.6 | -5.0 | 8.0 | 5.7 | -0.4 | 1.8 | 1.8 | 1.9 | 2.9 | 2.9 | 5.0 | 4.6 | 5.0 | 7.6 | 3.7 | 3.0 | 3.0 |
| 5. Other current revenue, including sales | -1.6 | 1.1 | 3.8 | 13.0 | 6.2 | -4.6 | 2.3 | 2.3 | 0.1 | 1.3 | -2.5 | 0.2 | 3.5 | 3.1 | 8.4 | 2.9 | 3.3 | 3.3 |
| 6. Total current revenue | 6.0 | 5.4 | 4.9 | 5.3 | 1.4 | -2.8 | 4.5 | 4.5 | 0.7 | 2.8 | 2.8 | 6.8 | 6.8 | 4.6 | 4.4 | 2.3 | 2.6 | 2.6 |
| 7. Government consumption expenditure | 4.0 | 2.7 | 5.4 | 4.3 | 4.9 | 3.3 | 3.0 | 3.0 | 3.7 | 3.9 | 4.0 | 5.3 | 6.2 | 3.4 | 4.5 | 3.0 | 2.6 | 2.7 |
| 8. Collective consumption | 1.6 | 4.3 | 5.1 | 2.8 | 6.2 | 5.2 | 3.0 | 3.0 | 5.5 | 4.4 | 3.0 | 2.9 | 2.5 | 3.8 | 4.1 | 2.8 | 3.0 | 3.3 |
| 9. Social transfers in kind | 5.1 | 2.0 | 5.4 | 4.8 | 4.3 | 2.6 | 3.0 | 3.0 | 3.0 | 3.7 | 4.4 | 6.2 | 7.7 | 3.2 | 4.6 | 3.0 | 2.5 | 2.5 |
| 10. Compensation of employees | 5.5 | 4.9 | 4.7 | 4.8 | 3.8 | 0.4 | 2.1 | 2.1 | 4.2 | 3.6 | 3.8 | 4.5 | 5.6 | 5.1 | 4.9 | 2.7 | 2.6 | 2.7 |
| 11. Intermediate consumption | -2.0 | 0.2 | 7.1 | 3.3 | 6.1 | 4.7 | 3.3 | 3.3 | 1.8 | 3.1 | 2.8 | 3.4 | 3.9 | 1.6 | 5.1 | 3.6 | 3.3 | 3.5 |
| 12. Social transfers other than in kind | -2.1 | 2.2 | 2.7 | 0.5 | 2.9 | 5.7 | 0.7 | 0.7 | 4.9 | 4.6 | 1.0 | 2.9 | 3.0 | 2.3 | 2.6 | 4.0 | 2.6 | 2.6 |
| 13. Social transfers in kind via market producers | 8.3 | 16.8 | 4.6 | 7.0 | 8.1 | 11.5 | 9.4 | 9.4 | 3.2 | 6.6 | 6.3 | 8.9 | 11.9 | 0.3 | 1.7 | 1.5 | 1.4 | 1.4 |
| 14. Interest | 4.3 | -7.9 | -0.8 | 8.3 | -2.2 | -28.1 | -2.2 | -2.2 | -20.2 | -9.1 | -11.8 | -9.4 | -4.6 | -8.7 | 11.8 | 15.0 | 15.0 | -10.0 |
| 15. Subsidies | -11.8 | -13.9 | 9.7 | 3.5 | 8.9 | 3.5 | 9.5 | 9.5 | 2.5 | -0.8 | 6.7 | 0.1 | 4.2 | 2.5 | 8.1 | 2.9 | 3.1 | 3.2 |
| 16. Other current expenditure 1) | -0.3 | -0.4 | -0.3 | -0.5 | 0.0 | 0.1 | -0.2 | -0.2 | 0.1 | 0.2 | -0.1 | -0.2 | -0.1 | 0.2 | 0.3 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 0.1 | 1.6 | 3.9 | 2.6 | 4.1 | 2.3 | 2.8 | 2.8 | 2.9 | 3.9 | 2.6 | 3.7 | 4.3 | 3.3 | 4.9 | 3.3 | 2.8 | 2.6 |
| 18. Gross saving 1) | 3.3 | 1.8 | 0.3 | 1.1 | -1.3 | -2.5 | 0.7 | 0.7 | -1.0 | -0.5 | 0.0 | 1.3 | 1.2 | 0.6 | -0.2 | -0.5 | -0.1 | 0.0 |
| 19. Capital transfers received | -8.4 | 7.5 | -34.7 | -10.1 | -4.9 | 7.0 | -3.3 | -3.3 | 218.0 | -2.1 | -56.2 | 88.4 | -33.1 | 10.4 | 10.0 | 1.0 | 1.5 | 1.5 |
| 20. Total revenue | 5.9 | 5.5 | 4.7 | 5.2 | 1.4 | -2.8 | 4.5 | 4.5 | 1.3 | 2.8 | 2.3 | 7.1 | 6.5 | 4.6 | 4.5 | 2.2 | 2.6 | 2.6 |
| 21. Gross fixed capital formation | -1.1 | -5.8 | 7.1 | 5.6 | 7.1 | 2.3 | 7.6 | 7.6 | 3.6 | 0.0 | 2.9 | 1.8 | 9.1 | 10.3 | 11.6 | 4.1 | 3.6 | 3.0 |
| 22. Other capital expenditure 1) | -0.5 | -0.2 | -0.2 | 0.0 | 0.0 | 0.0 | 0.0 | 0.0 | -0.1 | 0.0 | 0.0 | 0.1 | -0.1 | -0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | -0.8 | 0.7 | 3.8 | 2.9 | 4.3 | 2.3 | 3.1 | 3.1 | 2.9 | 3.5 | 2.7 | 3.8 | 4.5 | 3.7 | 5.8 | 3.4 | 2.9 | 2.6 |
| 24. Tax burden | 7.4 | 6.2 | 5.0 | 4.2 | 0.7 | -2.6 | 4.9 | 4.9 | 0.8 | 3.1 | 3.7 | 7.8 | 7.2 | 4.8 | 3.9 | 2.1 | 2.4 | 2.4 |
| 25. Net lending (+) or net borrowing (-) | 3.9 | 2.5 | 0.4 | 1.1 | -1.4 | -2.6 | 0.7 | 0.7 | -0.8 | -0.4 | -0.1 | 1.5 | 1.0 | 0.4 | -0.6 | -0.6 | -0.1 | 0.0 |

1) Changes in GDP ratios.

Table 28D**Contributions to the change in the general government gross debt ratio****Sweden**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 7.0 | -1.4 | -2.2 | -3.4 | -1.9 | 0.7 | 0.0 | 0.0 | 1.0 | 1.4 | 1.5 | 0.0 | -1.0 | -1.4 | -0.8 | -0.3 | -0.1 | -0.1 |
| 2. Interest payments (% of GDP) | 5.1 | 2.7 | 1.7 | 1.7 | 1.6 | 1.2 | 1.1 | 1.1 | 0.9 | 0.8 | 0.7 | 0.6 | 0.5 | 0.5 | 0.5 | 0.6 | 0.6 | 0.5 |
| 3. Implicit interest rate 2) | : | 5.5 | 3.6 | 4.1 | 4.3 | 3.1 | 2.8 | 2.8 | 2.5 | 2.2 | 1.8 | 1.4 | 1.3 | 1.2 | 1.3 | 1.5 | 1.9 | 1.7 |
| 4. Nominal GDP growth rate | 8.0 | 4.0 | 6.4 | 6.4 | 3.0 | -2.0 | 7.2 | 7.2 | 0.4 | 2.0 | 4.5 | 6.7 | 3.9 | 4.6 | 4.6 | 3.5 | 2.6 | 3.1 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 7.0 | -1.4 | -2.2 | -3.4 | -1.9 | 0.7 | 0.0 | 0.0 | 1.0 | 1.4 | 1.5 | 0.0 | -1.0 | -1.4 | -0.8 | -0.3 | -0.1 | -0.1 |
| 6. Contribution of nominal GDP growth | : | -1.9 | -3.0 | -2.6 | -1.1 | 0.8 | -2.7 | -2.7 | -0.1 | -0.8 | -1.8 | -2.8 | -1.7 | -1.9 | -1.8 | -1.3 | -0.9 | -1.0 |
| 7. Stock-flow adjustment 3) | : | 4.9 | 0.1 | 1.3 | 1.5 | 1.8 | 0.0 | 0.0 | -0.5 | 2.1 | 4.9 | 1.5 | 1.0 | 1.8 | 0.6 | -2.5 | -0.3 | -0.2 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 1.9 | -4.1 | -3.9 | -5.1 | -3.5 | -0.5 | -1.0 | -1.0 | 0.1 | 0.6 | 0.8 | -0.6 | -1.5 | -1.9 | -1.3 | -0.8 | -0.7 | -0.7 |
| 9. Snow-ball effect | : | 0.7 | -1.3 | -0.9 | 0.5 | 1.9 | -1.7 | -1.7 | 0.8 | 0.1 | -1.1 | -2.3 | -1.1 | -1.4 | -1.3 | -0.8 | -0.2 | -0.4 |
| 10. Stock-flow adjustment 3) | : | 4.9 | 0.1 | 1.3 | 1.5 | 1.8 | 0.0 | 0.0 | -0.5 | 2.1 | 4.9 | 1.5 | 1.0 | 1.8 | 0.6 | -2.5 | -0.3 | -0.2 |
| (% of GDP) | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | : | 1.6 | -5.1 | -4.7 | -1.5 | 3.2 | -2.7 | -2.7 | 0.4 | 2.8 | 4.7 | -1.3 | -1.6 | -1.5 | -2.0 | -4.1 | -1.2 | -1.4 |
| 12. Level of gross debt (end of year) | 69.2 | 52.2 | 44.0 | 39.2 | 37.7 | 40.9 | 38.2 | 38.2 | 37.7 | 40.5 | 45.2 | 43.9 | 42.3 | 40.7 | 38.8 | 34.6 | 33.4 | 32.0 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 29A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EU-27

(Mrd EUR)

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2007 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 1077 | 1120 | 1151 | 1203 | 1270 | 1348 | 1425 | 1425 | 1342 | 1419 | 1481 | 1524 | 1551 | 1596 | 1646 | 1687 | 1754 | 1821 | 1867 | 1922 | 1975 |
| 2. Current taxes on income and wealth | 1023 | 1024 | 1027 | 1074 | 1148 | 1261 | 1371 | 1371 | 1245 | 1284 | 1346 | 1414 | 1461 | 1497 | 1550 | 1599 | 1686 | 1756 | 1808 | 1848 | 1878 |
| 3. Social contributions | 1185 | 1224 | 1266 | 1304 | 1347 | 1405 | 1474 | 1474 | 1520 | 1552 | 1603 | 1634 | 1663 | 1698 | 1740 | 1794 | 1863 | 1929 | 1972 | 2033 | 2096 |
| 4. Of which actual social contributions | 1099 | 1135 | 1173 | 1209 | 1249 | 1305 | 1369 | 1369 | 1406 | 1436 | 1485 | 1515 | 1542 | 1576 | 1618 | 1669 | 1736 | 1801 | 1839 | 1894 | 1954 |
| 5. Other current revenue, including sales | 403 | 411 | 416 | 435 | 454 | 486 | 518 | 518 | 557 | 579 | 604 | 613 | 627 | 629 | 626 | 626 | 633 | 660 | 672 | 681 | 693 |
| 6. Total current revenue | 3688 | 3779 | 3860 | 4017 | 4219 | 4500 | 4789 | 4789 | 4663 | 4834 | 5035 | 5186 | 5302 | 5420 | 5562 | 5706 | 5936 | 6166 | 6319 | 6484 | 6643 |
| 7. Government consumption expenditure | 1626 | 1716 | 1789 | 1853 | 1939 | 2033 | 2124 | 2124 | 2316 | 2373 | 2398 | 2417 | 2455 | 2495 | 2541 | 2605 | 2687 | 2770 | 2863 | 2955 | 3041 |
| 8. Collective consumption | 651 | 679 | 704 | 731 | 758 | 790 | 821 | 821 | 894 | 909 | 917 | 926 | 937 | 945 | 954 | 971 | 1003 | 1036 | 1071 | 1105 | 1137 |
| 9. Social transfers in kind | 975 | 1038 | 1085 | 1122 | 1181 | 1243 | 1303 | 1303 | 1422 | 1464 | 1481 | 1491 | 1518 | 1550 | 1587 | 1634 | 1684 | 1734 | 1793 | 1850 | 1905 |
| 10. Compensation of employees | 859 | 901 | 937 | 967 | 1008 | 1047 | 1089 | 1089 | 1174 | 1197 | 1203 | 1204 | 1220 | 1236 | 1256 | 1284 | 1323 | 1366 | 1408 | 1452 | 1490 |
| 11. Intermediate consumption | 407 | 433 | 447 | 469 | 498 | 523 | 556 | 556 | 612 | 634 | 643 | 650 | 658 | 669 | 682 | 697 | 718 | 740 | 766 | 791 | 819 |
| 12. Social transfers other than in kind | 1269 | 1336 | 1391 | 1439 | 1491 | 1543 | 1598 | 1598 | 1772 | 1829 | 1853 | 1901 | 1948 | 1982 | 2024 | 2069 | 2120 | 2173 | 2261 | 2345 | 2419 |
| 13. Social transfers in kind via market producers | 370 | 394 | 413 | 426 | 444 | 473 | 494 | 494 | 549 | 567 | 578 | 587 | 604 | 622 | 641 | 668 | 690 | 708 | 734 | 757 | 779 |
| 14. Interest | 299 | 289 | 276 | 271 | 271 | 275 | 295 | 295 | 288 | 292 | 324 | 329 | 304 | 290 | 269 | 251 | 239 | 233 | 220 | 209 | 199 |
| 15. Subsidies | 115 | 117 | 117 | 115 | 114 | 121 | 129 | 129 | 153 | 158 | 157 | 157 | 161 | 175 | 184 | 184 | 186 | 196 | 203 | 192 | 194 |
| 16. Other current expenditure | 190 | 196 | 209 | 217 | 235 | 244 | 254 | 254 | 272 | 283 | 287 | 297 | 316 | 309 | 314 | 320 | 317 | 348 | 359 | 374 | 389 |
| 17. Total current expenditure | 3510 | 3668 | 3790 | 3904 | 4061 | 4226 | 4415 | 4415 | 4820 | 4959 | 5045 | 5124 | 5211 | 5285 | 5370 | 5474 | 5593 | 5764 | 5952 | 6120 | 6290 |
| 18. Gross saving | 178 | 111 | 70 | 113 | 158 | 274 | 374 | 374 | -157 | -125 | -10 | 62 | 91 | 136 | 193 | 232 | 343 | 402 | 368 | 364 | 353 |
| 19. Capital transfers received | 35 | 40 | 63 | 55 | 51 | 49 | 53 | 53 | 60 | 56 | 66 | 62 | 68 | 66 | 79 | 61 | 59 | 66 | 70 | 74 | 74 |
| 20. Total revenue | 3723 | 3819 | 3922 | 4072 | 4270 | 4549 | 4842 | 4842 | 4723 | 4890 | 5101 | 5248 | 5370 | 5486 | 5641 | 5767 | 5995 | 6231 | 6389 | 6558 | 6717 |
| 21. Gross fixed capital formation | 266 | 270 | 291 | 297 | 312 | 341 | 367 | 367 | 403 | 396 | 380 | 357 | 350 | 350 | 366 | 347 | 364 | 393 | 418 | 438 | 457 |
| 22. Other capital expenditure | 104 | 112 | 113 | 119 | 121 | 122 | 112 | 112 | 137 | 189 | 137 | 175 | 144 | 133 | 135 | 113 | 140 | 133 | 120 | 121 | 123 |
| 23. Total expenditure | 3879 | 4050 | 4194 | 4320 | 4494 | 4689 | 4894 | 4894 | 5361 | 5545 | 5561 | 5656 | 5706 | 5768 | 5870 | 5933 | 6097 | 6290 | 6490 | 6679 | 6869 |
| 24. Tax burden | 3223 | 3306 | 3394 | 3525 | 3701 | 3947 | 4201 | 4201 | 4037 | 4174 | 4355 | 4489 | 4593 | 4707 | 4864 | 5010 | 5232 | 5432 | 5569 | 5725 | 5867 |
| 25. Net lending (+) or net borrowing (-) | -157 | -231 | -271 | -248 | -224 | -139 | -52 | -52 | -638 | -655 | -460 | -408 | -335 | -282 | -229 | -167 | -102 | -59 | -100 | -121 | -153 |

Table 29B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EU-27

(percentage of GDP at current market prices (excessive deficit procedure))

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2007 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 13.1 | 13.1 | 13.1 | 13.1 | 13.3 | 13.3 | 13.3 | 13.3 | 12.7 | 12.9 | 13.1 | 13.4 | 13.5 | 13.5 | 13.4 | 13.4 | 13.5 | 13.5 | 13.4 | 13.4 | 13.4 |
| 2. Current taxes on income and wealth | 12.4 | 12.0 | 11.7 | 11.7 | 12.0 | 12.5 | 12.8 | 12.8 | 11.8 | 11.7 | 11.9 | 12.4 | 12.7 | 12.7 | 12.7 | 12.7 | 12.9 | 13.0 | 13.0 | 12.9 | 12.7 |
| 3. Social contributions | 14.4 | 14.3 | 14.4 | 14.2 | 14.1 | 13.9 | 13.7 | 13.7 | 14.4 | 14.1 | 14.2 | 14.3 | 14.4 | 14.4 | 14.2 | 14.3 | 14.3 | 14.3 | 14.2 | 14.2 | 14.2 |
| 4. Of which actual social contributions | 13.3 | 13.3 | 13.4 | 13.2 | 13.1 | 12.9 | 12.7 | 12.7 | 13.3 | 13.1 | 13.1 | 13.3 | 13.4 | 13.4 | 13.2 | 13.3 | 13.3 | 13.4 | 13.3 | 13.3 | 13.3 |
| 5. Other current revenue, including sales | 4.9 | 4.8 | 4.7 | 4.7 | 4.7 | 4.8 | 4.8 | 4.8 | 5.3 | 5.3 | 5.3 | 5.4 | 5.4 | 5.3 | 5.1 | 5.0 | 4.9 | 4.9 | 4.8 | 4.8 | 4.7 |
| 6. Total current revenue | 44.7 | 44.3 | 44.0 | 43.8 | 44.1 | 44.5 | 44.6 | 44.6 | 44.0 | 44.0 | 44.5 | 45.5 | 46.0 | 46.0 | 45.5 | 45.5 | 45.5 | 45.7 | 45.5 | 45.4 | 45.1 |
| 7. Government consumption expenditure | 19.7 | 20.1 | 20.4 | 20.2 | 20.3 | 20.1 | 19.8 | 19.8 | 21.9 | 21.6 | 21.2 | 21.2 | 21.3 | 21.2 | 20.8 | 20.8 | 20.6 | 20.5 | 20.6 | 20.7 | 20.6 |
| 8. Collective consumption | 7.9 | 7.9 | 8.0 | 8.0 | 7.9 | 7.8 | 7.6 | 7.6 | 8.4 | 8.3 | 8.1 | 8.1 | 8.1 | 8.0 | 7.8 | 7.7 | 7.7 | 7.7 | 7.7 | 7.7 | 7.7 |
| 9. Social transfers in kind | 11.8 | 12.2 | 12.4 | 12.2 | 12.4 | 12.3 | 12.1 | 12.1 | 13.4 | 13.3 | 13.1 | 13.1 | 13.2 | 13.2 | 13.0 | 13.0 | 12.9 | 12.9 | 12.9 | 12.9 | 12.9 |
| 10. Compensation of employees | 10.4 | 10.6 | 10.7 | 10.5 | 10.5 | 10.4 | 10.1 | 10.1 | 11.1 | 10.9 | 10.6 | 10.6 | 10.6 | 10.5 | 10.3 | 10.2 | 10.1 | 10.1 | 10.1 | 10.2 | 10.1 |
| 11. Intermediate consumption | 4.9 | 5.1 | 5.1 | 5.1 | 5.2 | 5.2 | 5.2 | 5.2 | 5.8 | 5.8 | 5.7 | 5.7 | 5.7 | 5.7 | 5.6 | 5.6 | 5.5 | 5.5 | 5.5 | 5.5 | 5.6 |
| 12. Social transfers other than in kind | 15.4 | 15.7 | 15.9 | 15.7 | 15.6 | 15.3 | 14.9 | 14.9 | 16.7 | 16.7 | 16.4 | 16.7 | 16.9 | 16.8 | 16.6 | 16.5 | 16.3 | 16.1 | 16.3 | 16.4 | 16.4 |
| 13. Social transfers in kind via market producers | 4.5 | 4.6 | 4.7 | 4.6 | 4.6 | 4.7 | 4.6 | 4.6 | 5.2 | 5.2 | 5.1 | 5.2 | 5.2 | 5.3 | 5.2 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 | 5.3 |
| 14. Interest | 3.6 | 3.4 | 3.1 | 3.0 | 2.8 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 2.9 | 2.9 | 2.6 | 2.5 | 2.2 | 2.0 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 |
| 15. Subsidies | 1.4 | 1.4 | 1.3 | 1.3 | 1.2 | 1.2 | 1.2 | 1.2 | 1.4 | 1.4 | 1.4 | 1.4 | 1.4 | 1.5 | 1.5 | 1.5 | 1.4 | 1.5 | 1.5 | 1.3 | 1.3 |
| 16. Other current expenditure | 2.3 | 2.3 | 2.4 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.6 | 2.6 | 2.5 | 2.6 | 2.7 | 2.6 | 2.6 | 2.6 | 2.4 | 2.6 | 2.6 | 2.6 | 2.6 |
| 17. Total current expenditure | 42.6 | 43.0 | 43.2 | 42.6 | 42.5 | 41.8 | 41.1 | 41.1 | 45.5 | 45.2 | 44.6 | 45.0 | 45.3 | 44.9 | 44.0 | 43.6 | 42.9 | 42.8 | 42.9 | 42.8 | 42.7 |
| 18. Gross saving | 2.2 | 1.3 | 0.8 | 1.2 | 1.7 | 2.7 | 3.5 | 3.5 | -1.5 | -1.1 | -0.1 | 0.5 | 0.8 | 1.2 | 1.6 | 1.8 | 2.6 | 3.0 | 2.6 | 2.5 | 2.4 |
| 19. Capital transfers received | 0.4 | 0.5 | 0.7 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.6 | 0.5 | 0.6 | 0.6 | 0.6 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 |
| 20. Total revenue | 45.2 | 44.7 | 44.7 | 44.4 | 44.7 | 45.0 | 45.1 | 45.1 | 44.6 | 44.5 | 45.0 | 46.1 | 46.6 | 46.6 | 46.2 | 46.0 | 45.9 | 46.2 | 46.0 | 45.9 | 45.6 |
| 21. Gross fixed capital formation | 3.2 | 3.2 | 3.3 | 3.2 | 3.3 | 3.4 | 3.4 | 3.4 | 3.8 | 3.6 | 3.4 | 3.1 | 3.0 | 3.0 | 3.0 | 2.8 | 2.8 | 2.9 | 3.0 | 3.1 | 3.1 |
| 22. Other capital expenditure | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.2 | 1.0 | 1.0 | 1.3 | 1.7 | 1.2 | 1.5 | 1.3 | 1.1 | 1.1 | 0.9 | 1.1 | 1.0 | 0.9 | 0.8 | 0.8 |
| 23. Total expenditure | 47.1 | 47.4 | 47.8 | 47.1 | 47.0 | 46.4 | 45.6 | 45.6 | 50.6 | 50.5 | 49.1 | 49.7 | 49.5 | 49.0 | 48.1 | 47.3 | 46.7 | 46.7 | 46.8 | 46.7 | 46.6 |
| 24. Tax burden | 39.1 | 38.7 | 38.7 | 38.4 | 38.7 | 39.0 | 39.1 | 39.1 | 38.1 | 38.0 | 38.5 | 39.4 | 39.9 | 40.0 | 39.8 | 39.9 | 40.1 | 40.3 | 40.1 | 40.1 | 39.8 |
| 25. Net lending (+) or net borrowing (-) | -1.9 | -2.7 | -3.1 | -2.7 | -2.3 | -1.4 | -0.5 | -0.5 | -6.0 | -6.0 | -4.1 | -3.6 | -2.9 | -2.4 | -1.9 | -1.3 | -0.8 | -0.4 | -0.7 | -0.8 | -1.0 |

Table 29C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| EU-27 | (EUR; annual percentage changes unless otherwise stated) | | | | | | | | | | | | | | | | | | | |
|---|--|------|-------|------|------|------|------|------|------|------|------|------|------|------|-------|------|------|------|------|------|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2008 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 4.0 | 2.8 | 4.6 | 5.5 | 6.2 | 5.8 | -0.3 | -0.3 | 5.7 | 4.4 | 2.9 | 1.7 | 2.9 | 3.1 | 2.5 | 4.0 | 3.8 | 2.6 | 2.9 | 2.8 |
| 2. Current taxes on income and wealth | 0.2 | 0.2 | 4.6 | 6.9 | 9.8 | 8.7 | 1.3 | 1.3 | 3.2 | 4.8 | 5.1 | 3.3 | 2.5 | 3.6 | 3.1 | 5.4 | 4.2 | 3.0 | 2.2 | 1.6 |
| 3. Social contributions | 3.3 | 3.4 | 3.0 | 3.3 | 4.3 | 4.9 | 4.3 | 4.3 | 2.1 | 3.3 | 2.0 | 1.8 | 2.1 | 2.4 | 3.1 | 3.9 | 3.6 | 2.2 | 3.1 | 3.1 |
| 4. Of which actual social contributions | 3.3 | 3.4 | 3.0 | 3.3 | 4.5 | 4.9 | 4.3 | 4.3 | 2.1 | 3.4 | 2.0 | 1.8 | 2.2 | 2.6 | 3.1 | 4.0 | 3.7 | 2.1 | 3.0 | 3.2 |
| 5. Other current revenue, including sales | 1.9 | 1.2 | 4.6 | 4.3 | 7.0 | 6.7 | 7.5 | 7.5 | 4.1 | 4.3 | 1.5 | 2.4 | 0.3 | -0.5 | 0.0 | 1.1 | 4.2 | 1.8 | 1.4 | 1.8 |
| 6. Total current revenue | 2.5 | 2.1 | 4.1 | 5.0 | 6.7 | 6.4 | 2.4 | 2.4 | 3.7 | 4.2 | 3.0 | 2.2 | 2.2 | 2.6 | 2.6 | 4.0 | 3.9 | 2.5 | 2.6 | 2.4 |
| 7. Government consumption expenditure | 5.6 | 4.2 | 3.6 | 4.6 | 4.8 | 4.5 | 5.8 | 5.8 | 2.5 | 1.0 | 0.8 | 1.5 | 1.6 | 1.8 | 2.5 | 3.1 | 3.1 | 3.4 | 3.2 | 2.9 |
| 8. Collective consumption | 4.3 | 3.7 | 3.8 | 3.7 | 4.2 | 3.9 | 6.1 | 6.1 | 1.7 | 0.9 | 1.0 | 1.1 | 0.9 | 0.9 | 1.8 | 3.3 | 3.3 | 3.4 | 3.2 | 2.9 |
| 9. Social transfers in kind | 6.4 | 4.6 | 3.5 | 5.2 | 5.2 | 4.9 | 5.6 | 5.6 | 3.0 | 1.1 | 0.7 | 1.8 | 2.1 | 2.4 | 2.9 | 3.1 | 3.0 | 3.4 | 3.2 | 3.0 |
| 10. Compensation of employees | 5.0 | 3.9 | 3.2 | 4.2 | 4.0 | 4.0 | 5.3 | 5.3 | 1.9 | 0.5 | 0.1 | 1.4 | 1.3 | 1.6 | 2.2 | 3.1 | 3.3 | 3.1 | 3.1 | 2.7 |
| 11. Intermediate consumption | 6.3 | 3.2 | 5.0 | 6.2 | 4.9 | 6.4 | 6.6 | 6.6 | 3.6 | 1.4 | 1.1 | 1.3 | 1.7 | 1.9 | 2.2 | 2.9 | 3.2 | 3.5 | 3.3 | 3.4 |
| 12. Social transfers other than in kind | 5.3 | 4.1 | 3.5 | 3.6 | 3.5 | 3.6 | 4.9 | 4.9 | 3.2 | 1.3 | 2.6 | 2.5 | 1.8 | 2.1 | 2.2 | 2.5 | 2.5 | 4.1 | 3.7 | 3.1 |
| 13. Social transfers in kind via market producers | 6.4 | 4.8 | 3.1 | 4.2 | 6.5 | 4.5 | 5.6 | 5.6 | 3.2 | 1.9 | 1.5 | 3.0 | 3.0 | 3.0 | 4.2 | 3.3 | 2.6 | 3.6 | 3.2 | 2.9 |
| 14. Interest | -3.2 | -4.7 | -1.8 | 0.0 | 1.5 | 7.2 | 4.9 | 4.9 | 1.4 | 11.0 | 1.4 | -7.4 | -4.6 | -7.4 | -6.5 | -5.0 | -2.3 | -5.7 | -5.1 | -4.7 |
| 15. Subsidies | 2.1 | 0.1 | -2.0 | -0.5 | 6.1 | 6.0 | 4.5 | 4.5 | 3.2 | -0.6 | 0.3 | 2.5 | 8.8 | 4.7 | 0.4 | 1.1 | 5.1 | 3.7 | -5.7 | 1.5 |
| 16. Other current expenditure 1) | 0.0 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | -0.1 | -0.1 | 0.0 | -0.1 | 0.2 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 4.5 | 3.3 | 3.0 | 4.0 | 4.1 | 4.5 | 5.4 | 5.4 | 2.9 | 1.7 | 1.6 | 1.7 | 1.4 | 1.6 | 1.9 | 2.2 | 3.1 | 3.3 | 2.8 | 2.8 |
| 18. Gross saving 1) | -0.9 | -0.5 | 0.4 | 0.4 | 1.1 | 0.8 | -1.2 | -1.2 | 0.3 | 1.1 | 0.6 | 0.2 | 0.4 | 0.4 | 0.3 | 0.8 | 0.3 | -0.3 | -0.1 | -0.2 |
| 19. Capital transfers received | 13.3 | 57.6 | -12.6 | -8.0 | -2.4 | 7.3 | -9.5 | -9.5 | -7.1 | 18.6 | -6.6 | 10.3 | -3.8 | 20.2 | -22.7 | -3.7 | 11.7 | 6.8 | 6.1 | -0.1 |
| 20. Total revenue | 2.6 | 2.7 | 3.8 | 4.9 | 6.6 | 6.4 | 2.3 | 2.3 | 3.5 | 4.3 | 2.9 | 2.3 | 2.2 | 2.8 | 2.2 | 4.0 | 3.9 | 2.5 | 2.6 | 2.4 |
| 21. Gross fixed capital formation | 1.7 | 7.8 | 2.0 | 5.1 | 9.3 | 7.8 | 6.6 | 6.6 | -1.8 | -4.1 | -6.0 | -2.0 | 0.0 | 4.6 | -5.3 | 5.2 | 7.9 | 6.3 | 4.8 | 4.3 |
| 22. Other capital expenditure 1) | 0.1 | 0.0 | 0.0 | 0.0 | -0.1 | -0.2 | 0.1 | 0.1 | 0.4 | -0.5 | 0.3 | -0.3 | -0.1 | 0.0 | -0.2 | 0.2 | -0.1 | -0.1 | 0.0 | 0.0 |
| 23. Total expenditure | 4.4 | 3.5 | 3.0 | 4.0 | 4.3 | 4.4 | 5.7 | 5.7 | 3.4 | 0.3 | 1.7 | 0.9 | 1.1 | 1.8 | 1.1 | 2.8 | 3.2 | 3.2 | 2.9 | 2.8 |
| 24. Tax burden | 2.6 | 2.7 | 3.9 | 5.0 | 6.6 | 6.4 | 1.8 | 1.8 | 3.4 | 4.3 | 3.1 | 2.3 | 2.5 | 3.3 | 3.0 | 4.4 | 3.8 | 2.5 | 2.8 | 2.5 |
| 25. Net lending (+) or net borrowing (-) | -0.8 | -0.4 | 0.4 | 0.4 | 1.0 | 0.9 | -1.5 | -1.5 | 0.1 | 1.9 | 0.5 | 0.7 | 0.5 | 0.5 | 0.5 | 0.5 | 0.4 | -0.3 | -0.1 | -0.2 |

1) Changes in GDP ratios.

Table 29D

Contributions to the change in the general government gross debt ratio

EU-27

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2007 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 1.9 | 2.7 | 3.1 | 2.7 | 2.3 | 1.4 | 0.5 | 0.5 | 6.0 | 6.0 | 4.1 | 3.6 | 2.9 | 2.4 | 1.9 | 1.3 | 0.8 | 0.4 | 0.7 | 0.8 | 1.0 |
| 2. Interest payments (% of GDP) | 3.6 | 3.4 | 3.1 | 3.0 | 2.8 | 2.7 | 2.7 | 2.7 | 2.7 | 2.7 | 2.9 | 2.9 | 2.6 | 2.5 | 2.2 | 2.0 | 1.8 | 1.7 | 1.6 | 1.5 | 1.4 |
| 3. Implicit interest rate 2) | 5.7 | 5.4 | 4.9 | 4.6 | 4.4 | 4.3 | 4.5 | 4.5 | 4.0 | 3.6 | 3.7 | 3.5 | 3.1 | 2.9 | 2.6 | 2.4 | 2.2 | 2.1 | 2.0 | 1.9 | 1.8 |
| 4. Nominal GDP growth rate | 4.7 | 3.6 | 2.7 | 4.6 | 4.3 | 5.8 | 6.2 | 6.2 | -4.5 | 3.7 | 3.1 | 0.6 | 1.1 | 2.3 | 3.7 | 2.8 | 4.0 | 3.3 | 3.0 | 3.0 | 3.1 |
| (% of GDP) | | | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 1.9 | 2.7 | 3.1 | 2.7 | 2.3 | 1.4 | 0.5 | 0.5 | 6.0 | 6.0 | 4.1 | 3.6 | 2.9 | 2.4 | 1.9 | 1.3 | 0.8 | 0.4 | 0.7 | 0.8 | 1.0 |
| 6. Contribution of nominal GDP growth | -3.0 | -2.3 | -1.7 | -2.9 | -2.7 | -3.7 | -3.8 | -3.8 | 3.1 | -2.7 | -2.5 | -0.5 | -1.0 | -2.0 | -3.1 | -2.3 | -3.3 | -2.7 | -2.3 | -2.3 | -2.3 |
| 7. Stock-flow adjustment 3) | 0.3 | -0.6 | -0.1 | 0.5 | 0.6 | 0.1 | 0.6 | 0.6 | 1.7 | 1.7 | 0.2 | 0.9 | 0.0 | -0.2 | -0.7 | 0.1 | 0.0 | 0.3 | 0.0 | 0.1 | 0.3 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.7 | -0.7 | -0.1 | -0.2 | -0.5 | -1.3 | -2.3 | -2.3 | 3.3 | 3.3 | 1.2 | 0.7 | 0.3 | -0.1 | -0.3 | -0.7 | -1.0 | -1.3 | -0.9 | -0.6 | -0.3 |
| 9. Snow-ball effect | 0.6 | 1.1 | 1.4 | 0.0 | 0.1 | -0.9 | -1.0 | -1.0 | 5.8 | 0.0 | 0.4 | 2.4 | 1.7 | 0.5 | -0.9 | -0.3 | -1.4 | -0.9 | -0.7 | -0.9 | -1.0 |
| 10. Stock-flow adjustment 3) | 0.3 | -0.6 | -0.1 | 0.5 | 0.6 | 0.1 | 0.6 | 0.6 | 1.7 | 1.7 | 0.2 | 0.9 | 0.0 | -0.2 | -0.7 | 0.1 | 0.0 | 0.3 | 0.0 | 0.1 | 0.3 |
| (% of GDP) | | | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | -0.8 | -0.1 | 1.2 | 0.3 | 0.1 | -2.1 | -2.7 | -2.7 | 10.7 | 5.0 | 1.8 | 4.0 | 2.0 | 0.2 | -2.0 | -0.8 | -2.4 | -2.0 | -1.6 | -1.4 | -1.0 |
| 12. Level of gross debt (end of year) | 65.5 | 65.3 | 66.6 | 66.9 | 67.1 | 64.9 | 62.2 | 62.2 | 75.7 | 80.6 | 82.4 | 86.4 | 88.4 | 88.6 | 86.6 | 85.8 | 83.3 | 81.4 | 79.8 | 78.4 | 77.4 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus.

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 30A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

United Kingdom

(Mrd GBP)

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|-------|-------|-------|-------|--------|--------|--------|--------|-------|--------|-------|-------|-------|-------|-------|-------|-------|
| 1. Taxes on production and imports | 96.1 | 134.8 | 172.0 | 181.2 | 179.2 | 168.4 | 193.8 | 193.8 | 216.1 | 226.5 | 237.8 | 245.7 | 256.9 | 268.2 | 277.7 | 285.2 | 295.6 | 306.8 |
| 2. Current taxes on income and wealth | 109.7 | 163.9 | 225.6 | 239.0 | 240.8 | 226.0 | 235.0 | 235.0 | 242.7 | 242.7 | 249.5 | 258.4 | 275.1 | 288.0 | 298.9 | 312.3 | 325.3 | 335.8 |
| 3. Social contributions | 54.0 | 73.8 | 110.6 | 115.5 | 121.6 | 119.5 | 122.6 | 122.6 | 129.5 | 132.3 | 136.0 | 142.9 | 151.8 | 160.6 | 165.9 | 173.9 | 180.5 | 186.8 |
| 4. Of which actual social contributions | 48.6 | 69.6 | 109.2 | 114.1 | 119.8 | 117.3 | 120.9 | 120.9 | 128.1 | 130.8 | 134.5 | 141.3 | 150.2 | 159.4 | 164.8 | 172.7 | 179.3 | 185.6 |
| 5. Other current revenue, including sales | 20.8 | 26.9 | 45.6 | 50.7 | 53.9 | 54.3 | 54.6 | 54.6 | 54.9 | 74.6 | 67.6 | 68.4 | 70.5 | 76.4 | 77.3 | 79.9 | 82.7 | 85.3 |
| 6. Total current revenue | 280.5 | 399.4 | 553.8 | 586.3 | 595.6 | 568.2 | 606.0 | 606.0 | 636.5 | 676.1 | 691.0 | 715.4 | 754.3 | 793.2 | 819.9 | 851.3 | 884.1 | 914.7 |
| 7. Government consumption expenditure | 143.8 | 184.2 | 292.7 | 304.9 | 325.6 | 341.4 | 347.3 | 347.3 | 356.0 | 358.7 | 369.6 | 374.0 | 381.9 | 387.0 | 396.3 | 415.1 | 438.6 | 453.6 |
| 8. Collective consumption | 65.9 | 81.6 | 120.4 | 123.8 | 131.7 | 134.5 | 135.2 | 135.2 | 136.7 | 134.6 | 136.3 | 137.2 | 137.9 | 138.5 | 141.8 | 142.0 | 146.0 | 150.0 |
| 9. Social transfers in kind | 77.8 | 102.6 | 172.4 | 181.2 | 193.9 | 206.9 | 212.1 | 212.1 | 219.3 | 224.1 | 233.3 | 236.8 | 243.9 | 248.5 | 254.6 | 273.1 | 292.7 | 303.5 |
| 10. Compensation of employees | 78.2 | 95.6 | 152.2 | 156.8 | 160.8 | 166.3 | 171.5 | 171.5 | 170.9 | 166.8 | 170.4 | 172.9 | 178.8 | 184.6 | 190.2 | 196.3 | 205.0 | 212.2 |
| 11. Intermediate consumption | 50.8 | 68.7 | 118.8 | 126.5 | 140.0 | 150.3 | 149.7 | 149.7 | 150.5 | 158.6 | 164.4 | 163.5 | 163.8 | 163.1 | 168.7 | 179.8 | 193.7 | 201.1 |
| 12. Social transfers other than in kind | 110.3 | 123.4 | 171.8 | 183.2 | 196.5 | 217.8 | 227.3 | 227.3 | 245.3 | 249.8 | 255.3 | 260.6 | 264.1 | 265.5 | 271.8 | 279.5 | 287.1 | 295.4 |
| 13. Social transfers in kind via market producers | 11.7 | 18.5 | 33.8 | 34.8 | 36.7 | 38.2 | 39.3 | 39.3 | 41.5 | 41.2 | 43.1 | 46.0 | 48.2 | 49.8 | 51.0 | 52.5 | 54.2 | 55.9 |
| 14. Interest | 26.2 | 26.6 | 28.8 | 33.1 | 34.3 | 28.3 | 45.4 | 45.4 | 48.4 | 49.6 | 49.0 | 43.9 | 48.1 | 55.5 | 52.4 | 49.1 | 50.1 | 50.6 |
| 15. Subsidies | 4.5 | 4.1 | 8.9 | 9.4 | 9.5 | 10.0 | 9.9 | 9.9 | 9.8 | 9.3 | 10.3 | 12.8 | 15.0 | 17.2 | 19.2 | 19.9 | 20.6 | 21.3 |
| 16. Other current expenditure | 16.4 | 25.3 | 36.9 | 38.2 | 37.7 | 41.1 | 46.4 | 46.4 | 43.6 | 45.3 | 41.1 | 39.5 | 39.0 | 37.0 | 39.3 | 40.7 | 42.1 | 43.2 |
| 17. Total current expenditure | 298.0 | 362.2 | 551.2 | 582.0 | 615.5 | 652.0 | 689.6 | 689.6 | 710.0 | 720.7 | 733.7 | 739.2 | 756.9 | 772.7 | 792.5 | 817.6 | 852.3 | 878.0 |
| 18. Gross saving | -17.5 | 37.2 | 2.6 | 4.4 | -19.9 | -83.8 | -83.6 | -83.6 | -73.6 | -44.5 | -42.7 | -23.8 | -2.6 | 20.5 | 27.4 | 33.6 | 31.7 | 36.7 |
| 19. Capital transfers received | 1.8 | 2.7 | 5.3 | 5.9 | 27.4 | 6.5 | 4.3 | 4.3 | 4.5 | 7.1 | 7.8 | 7.5 | 7.3 | 8.0 | 9.0 | 9.3 | 9.6 | 9.9 |
| 20. Total revenue | 282.3 | 402.1 | 559.1 | 592.2 | 623.0 | 574.7 | 610.3 | 610.3 | 640.9 | 683.2 | 698.8 | 723.0 | 761.6 | 801.2 | 828.9 | 860.6 | 893.7 | 924.6 |
| 21. Gross fixed capital formation | 19.0 | 18.3 | 36.5 | 38.5 | 46.9 | 50.7 | 50.5 | 50.5 | 46.2 | 45.7 | 50.9 | 51.2 | 52.4 | 55.3 | 57.6 | 62.4 | 64.4 | 67.1 |
| 22. Other capital expenditure | 9.3 | 6.7 | 12.3 | 12.9 | 42.5 | 28.0 | 18.8 | 18.8 | 24.4 | 15.4 | 17.7 | 20.7 | 19.2 | 23.9 | 27.9 | 29.4 | 30.9 | 32.6 |
| 23. Total expenditure | 326.2 | 387.2 | 599.9 | 633.4 | 704.8 | 730.7 | 758.9 | 758.9 | 780.6 | 781.7 | 802.3 | 811.0 | 828.5 | 851.8 | 878.0 | 909.4 | 947.6 | 977.7 |
| 24. Tax burden | 261.0 | 372.3 | 512.1 | 539.5 | 566.5 | 517.4 | 554.3 | 554.3 | 585.1 | 606.0 | 627.6 | 651.9 | 689.1 | 723.2 | 748.9 | 778.0 | 808.2 | 836.4 |
| 25. Net lending (+) or net borrowing (-) | -43.9 | 14.9 | -40.9 | -41.2 | -81.8 | -156.0 | -148.7 | -148.7 | -139.7 | -98.5 | -103.5 | -88.0 | -66.9 | -50.6 | -49.1 | -48.8 | -53.9 | -53.1 |

Table 30B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

United Kingdom

(percentage of GDP at current market prices (excessive deficit procedure))

| | 1995 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|-------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 11.3 | 12.3 | 11.7 | 11.7 | 11.3 | 10.9 | 12.1 | 12.1 | 12.6 | 12.7 | 12.8 | 12.8 | 12.9 | 12.9 | 13.0 | 12.9 | 12.9 | 13.0 |
| 2. Current taxes on income and wealth | 12.9 | 15.0 | 15.3 | 15.4 | 15.1 | 14.6 | 14.7 | 14.7 | 13.8 | 13.6 | 13.4 | 13.5 | 13.8 | 13.9 | 14.0 | 14.1 | 14.2 | 14.2 |
| 3. Social contributions | 6.3 | 6.7 | 7.5 | 7.4 | 7.6 | 7.7 | 7.7 | 7.7 | 7.6 | 7.4 | 7.3 | 7.5 | 7.6 | 7.8 | 7.8 | 7.9 | 7.9 | 7.9 |
| 4. Of which actual social contributions | 5.7 | 6.4 | 7.4 | 7.4 | 7.5 | 7.6 | 7.5 | 7.5 | 7.5 | 7.3 | 7.2 | 7.4 | 7.5 | 7.7 | 7.7 | 7.8 | 7.8 | 7.8 |
| 5. Other current revenue, including sales | 2.4 | 2.5 | 3.1 | 3.3 | 3.4 | 3.5 | 3.4 | 3.4 | 3.2 | 4.2 | 3.6 | 3.6 | 3.5 | 3.7 | 3.6 | 3.6 | 3.6 | 3.6 |
| 6. Total current revenue | 33.0 | 36.5 | 37.5 | 37.8 | 37.5 | 36.7 | 37.8 | 37.8 | 37.2 | 37.9 | 37.1 | 37.3 | 37.8 | 38.3 | 38.3 | 38.5 | 38.6 | 38.7 |
| 7. Government consumption expenditure | 16.9 | 16.8 | 19.8 | 19.7 | 20.5 | 22.1 | 21.7 | 21.7 | 20.8 | 20.1 | 19.8 | 19.5 | 19.1 | 18.7 | 18.5 | 18.8 | 19.2 | 19.2 |
| 8. Collective consumption | 7.8 | 7.4 | 8.2 | 8.0 | 8.3 | 8.7 | 8.4 | 8.4 | 8.0 | 7.6 | 7.3 | 7.2 | 6.9 | 6.7 | 6.6 | 6.4 | 6.4 | 6.3 |
| 9. Social transfers in kind | 9.2 | 9.4 | 11.7 | 11.7 | 12.2 | 13.4 | 13.2 | 13.2 | 12.8 | 12.6 | 12.5 | 12.4 | 12.2 | 12.0 | 11.9 | 12.4 | 12.8 | 12.8 |
| 10. Compensation of employees | 9.2 | 8.7 | 10.3 | 10.1 | 10.1 | 10.7 | 10.7 | 10.7 | 10.0 | 9.4 | 9.2 | 9.0 | 9.0 | 8.9 | 8.9 | 8.9 | 9.0 | 9.0 |
| 11. Intermediate consumption | 6.0 | 6.3 | 8.1 | 8.2 | 8.8 | 9.7 | 9.3 | 9.3 | 8.8 | 8.9 | 8.8 | 8.5 | 8.2 | 7.9 | 7.9 | 8.1 | 8.5 | 8.5 |
| 12. Social transfers other than in kind | 13.0 | 11.3 | 11.6 | 11.8 | 12.4 | 14.1 | 14.2 | 14.2 | 14.3 | 14.0 | 13.7 | 13.6 | 13.2 | 12.8 | 12.7 | 12.6 | 12.5 | 12.5 |
| 13. Social transfers in kind via market producers | 1.4 | 1.7 | 2.3 | 2.2 | 2.3 | 2.5 | 2.5 | 2.5 | 2.4 | 2.3 | 2.3 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 | 2.4 |
| 14. Interest | 3.1 | 2.4 | 1.9 | 2.1 | 2.2 | 1.8 | 2.8 | 2.8 | 2.8 | 2.8 | 2.6 | 2.3 | 2.4 | 2.7 | 2.4 | 2.2 | 2.2 | 2.1 |
| 15. Subsidies | 0.5 | 0.4 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.6 | 0.5 | 0.6 | 0.7 | 0.8 | 0.8 | 0.9 | 0.9 | 0.9 | 0.9 |
| 16. Other current expenditure | 1.9 | 2.3 | 2.5 | 2.5 | 2.4 | 2.7 | 2.9 | 2.9 | 2.5 | 2.5 | 2.2 | 2.1 | 2.0 | 1.8 | 1.8 | 1.8 | 1.8 | 1.8 |
| 17. Total current expenditure | 35.1 | 33.1 | 37.4 | 37.6 | 38.7 | 42.1 | 43.0 | 43.0 | 41.5 | 40.4 | 39.4 | 38.6 | 37.9 | 37.3 | 37.0 | 37.0 | 37.2 | 37.1 |
| 18. Gross saving | -2.1 | 3.4 | 0.2 | 0.3 | -1.2 | -5.4 | -5.2 | -5.2 | -4.3 | -2.5 | -2.3 | -1.2 | -0.1 | 1.0 | 1.3 | 1.5 | 1.4 | 1.6 |
| 19. Capital transfers received | 0.2 | 0.2 | 0.4 | 0.4 | 1.7 | 0.4 | 0.3 | 0.3 | 0.3 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 | 0.4 |
| 20. Total revenue | 33.2 | 36.7 | 37.9 | 38.2 | 39.2 | 37.1 | 38.1 | 38.1 | 37.4 | 38.3 | 37.5 | 37.7 | 38.2 | 38.7 | 38.7 | 38.9 | 39.0 | 39.1 |
| 21. Gross fixed capital formation | 2.2 | 1.7 | 2.5 | 2.5 | 2.9 | 3.3 | 3.2 | 3.2 | 2.7 | 2.6 | 2.7 | 2.7 | 2.6 | 2.7 | 2.7 | 2.8 | 2.8 | 2.8 |
| 22. Other capital expenditure | 1.1 | 0.6 | 0.8 | 0.8 | 2.7 | 1.8 | 1.2 | 1.2 | 1.4 | 0.9 | 1.0 | 1.1 | 1.0 | 1.2 | 1.3 | 1.3 | 1.3 | 1.4 |
| 23. Total expenditure | 38.4 | 35.3 | 40.7 | 40.9 | 44.3 | 47.2 | 47.4 | 47.4 | 45.6 | 43.9 | 43.1 | 42.3 | 41.5 | 41.1 | 41.0 | 41.1 | 41.4 | 41.3 |
| 24. Tax burden | 30.7 | 34.0 | 34.7 | 34.8 | 35.6 | 33.4 | 34.6 | 34.6 | 34.2 | 34.0 | 33.7 | 34.0 | 34.5 | 34.9 | 35.0 | 35.2 | 35.3 | 35.4 |
| 25. Net lending (+) or net borrowing (-) | -5.2 | 1.4 | -2.8 | -2.7 | -5.1 | -10.1 | -9.3 | -9.3 | -8.2 | -5.5 | -5.6 | -4.6 | -3.4 | -2.4 | -2.3 | -2.2 | -2.4 | -2.2 |

Table 30C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

United Kingdom

(GBP; annual percentage changes unless otherwise stated)

| | 1996 | 2000 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|-------|------|-------|------|-------|-------|-------|-------|------|------|------|-------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 7.6 | 6.3 | 5.7 | 5.3 | -1.1 | -6.0 | 15.0 | 15.0 | 3.0 | 4.8 | 5.0 | 3.3 | 4.6 | 4.4 | 3.5 | 2.7 | 3.6 | 3.8 |
| 2. Current taxes on income and wealth | 4.8 | 9.6 | 6.7 | 6.0 | 0.8 | -6.2 | 4.0 | 4.0 | -2.4 | 2.8 | 2.8 | 3.6 | 6.4 | 4.7 | 3.8 | 4.5 | 4.2 | 3.2 |
| 3. Social contributions | 6.2 | 6.8 | 5.2 | 4.4 | 5.3 | -1.8 | 2.6 | 2.6 | 2.3 | 2.2 | 2.8 | 5.0 | 6.3 | 5.7 | 3.3 | 4.8 | 3.8 | 3.5 |
| 4. Of which actual social contributions | 4.7 | 7.0 | 5.4 | 4.4 | 5.0 | -2.1 | 3.1 | 3.1 | 2.3 | 2.1 | 2.8 | 5.1 | 6.3 | 6.1 | 3.4 | 4.8 | 3.8 | 3.5 |
| 5. Other current revenue, including sales | 5.2 | 11.7 | 12.6 | 11.1 | 6.4 | 0.6 | 0.6 | 0.6 | 3.5 | 36.0 | -9.3 | 1.2 | 3.0 | 8.4 | 1.2 | 3.3 | 3.5 | 3.2 |
| 6. Total current revenue | 6.1 | 8.1 | 6.5 | 5.9 | 1.6 | -4.6 | 6.7 | 6.7 | 0.8 | 6.2 | 2.2 | 3.5 | 5.4 | 5.2 | 3.4 | 3.8 | 3.9 | 3.5 |
| 7. Government consumption expenditure | 4.8 | 6.7 | 6.3 | 4.2 | 6.8 | 4.9 | 1.7 | 1.7 | 2.1 | 0.8 | 3.0 | 1.2 | 2.1 | 1.3 | 2.4 | 4.7 | 5.7 | 3.4 |
| 8. Collective consumption | 4.8 | 7.0 | 3.8 | 2.8 | 6.4 | 2.1 | 0.5 | 0.5 | 1.6 | -1.5 | 1.3 | 0.7 | 0.5 | 0.4 | 2.4 | 0.2 | 2.8 | 2.8 |
| 9. Social transfers in kind | 4.9 | 6.3 | 8.0 | 5.1 | 7.0 | 6.7 | 2.5 | 2.5 | 2.5 | 2.2 | 4.1 | 1.5 | 3.0 | 1.9 | 2.4 | 7.3 | 7.2 | 3.7 |
| 10. Compensation of employees | 5.4 | 6.0 | 5.5 | 3.0 | 2.6 | 3.4 | 3.1 | 3.1 | 0.4 | -2.4 | 2.2 | 1.5 | 3.4 | 3.3 | 3.0 | 3.2 | 4.4 | 3.5 |
| 11. Intermediate consumption | 3.0 | 8.8 | 9.2 | 6.4 | 10.7 | 7.3 | -0.4 | -0.4 | 1.9 | 5.4 | 3.7 | -0.5 | 0.2 | -0.4 | 3.4 | 6.6 | 7.8 | 3.8 |
| 12. Social transfers other than in kind | 3.3 | 3.2 | 3.2 | 6.7 | 7.2 | 10.9 | 4.4 | 4.4 | 4.7 | 1.8 | 2.2 | 2.1 | 1.3 | 0.5 | 2.4 | 2.8 | 2.7 | 2.9 |
| 13. Social transfers in kind via market producers | 4.9 | 8.6 | 8.1 | 2.8 | 5.6 | 4.0 | 2.8 | 2.8 | 2.4 | -0.7 | 4.5 | 6.9 | 4.7 | 3.4 | 2.3 | 3.0 | 3.3 | 3.1 |
| 14. Interest | 6.4 | 0.0 | 6.0 | 15.3 | 3.4 | -17.3 | 60.4 | 60.4 | -6.4 | 2.4 | -1.3 | -10.4 | 9.5 | 15.4 | -5.5 | -6.3 | 1.9 | 1.1 |
| 15. Subsidies | -14.9 | 6.6 | 22.5 | 5.4 | 1.0 | 5.4 | -1.4 | -1.4 | 12.8 | -5.2 | 10.8 | 24.6 | 17.3 | 14.5 | 11.3 | 3.6 | 3.6 | 3.3 |
| 16. Other current expenditure 1) | -0.2 | 0.3 | -0.1 | 0.0 | -0.1 | 0.3 | 0.2 | 0.2 | -0.1 | 0.0 | -0.3 | -0.2 | -0.1 | -0.2 | 0.1 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 3.6 | 6.2 | 5.8 | 5.6 | 5.8 | 5.9 | 5.8 | 5.8 | 1.9 | 1.5 | 1.8 | 0.8 | 2.4 | 2.1 | 2.6 | 3.2 | 4.2 | 3.0 |
| 18. Gross saving 1) | 0.8 | 0.6 | 0.3 | 0.1 | -1.5 | -4.2 | 0.2 | 0.2 | -0.3 | 1.8 | 0.2 | 1.1 | 1.1 | 1.1 | 0.3 | 0.2 | -0.1 | 0.2 |
| 19. Capital transfers received | 16.1 | 19.6 | -54.7 | 11.5 | 364.6 | -76.2 | -34.0 | -34.0 | 15.2 | 58.6 | 10.3 | -3.3 | -2.8 | 9.7 | 12.6 | 3.0 | 3.3 | 3.1 |
| 20. Total revenue | 6.1 | 8.1 | 5.2 | 5.9 | 5.2 | -7.8 | 6.2 | 6.2 | 0.9 | 6.6 | 2.3 | 3.5 | 5.3 | 5.2 | 3.5 | 3.8 | 3.8 | 3.5 |
| 21. Gross fixed capital formation | -12.7 | 2.3 | -13.8 | 5.7 | 21.7 | 8.3 | -0.4 | -0.4 | -4.4 | -1.1 | 11.5 | 0.5 | 2.5 | 5.5 | 4.1 | 8.3 | 3.2 | 4.2 |
| 22. Other capital expenditure 1) | -0.2 | 0.0 | 0.0 | 0.0 | 1.8 | -0.9 | -0.6 | -0.6 | 0.5 | -0.6 | 0.1 | 0.1 | -0.1 | 0.2 | 0.2 | 0.0 | 0.0 | 0.0 |
| 23. Total expenditure | 2.2 | 6.0 | 4.3 | 5.6 | 11.3 | 3.7 | 3.9 | 3.9 | 2.8 | 0.1 | 2.6 | 1.1 | 2.2 | 2.8 | 3.1 | 3.6 | 4.2 | 3.2 |
| 24. Tax burden | 4.8 | 7.9 | 6.1 | 5.4 | 5.0 | -8.7 | 7.1 | 7.1 | 0.6 | 3.6 | 3.6 | 3.9 | 5.7 | 5.0 | 3.6 | 3.9 | 3.9 | 3.5 |
| 25. Net lending (+) or net borrowing (-) | 1.4 | 0.7 | 0.4 | 0.1 | -2.5 | -4.9 | 0.8 | 0.8 | -0.7 | 2.6 | 0.0 | 1.0 | 1.2 | 0.9 | 0.1 | 0.1 | -0.1 | 0.1 |

1) Changes in GDP ratios.

Table 30D**Contributions to the change in the general government gross debt ratio****United Kingdom**

| | 1995 | 2001 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|--|
| 1. Net borrowing (% of GDP) 1) | 5.2 | -0.2 | 2.8 | 2.7 | 5.1 | 10.1 | 9.3 | 9.3 | 8.2 | 5.5 | 5.6 | 4.6 | 3.4 | 2.4 | 2.3 | 2.2 | 2.4 | 2.2 | |
| 2. Interest payments (% of GDP) | 3.1 | 2.1 | 1.9 | 2.1 | 2.2 | 1.8 | 2.8 | 2.8 | 2.8 | 2.8 | 2.6 | 2.3 | 2.4 | 2.7 | 2.4 | 2.2 | 2.2 | 2.1 | |
| 3. Implicit interest rate 2) | 8.1 | 6.0 | 5.2 | 5.6 | 5.3 | 3.6 | 4.6 | 4.6 | 3.6 | 3.5 | 3.3 | 2.7 | 2.9 | 3.2 | 2.9 | 2.7 | 2.7 | 2.6 | |
| 4. Nominal GDP growth rate | 5.0 | 4.0 | 5.6 | 5.1 | 2.6 | -2.7 | 3.5 | 3.5 | 3.2 | 4.1 | 4.5 | 3.0 | 4.1 | 3.8 | 3.3 | 3.3 | 3.6 | 3.3 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 5.2 | -0.2 | 2.8 | 2.7 | 5.1 | 10.1 | 9.3 | 9.3 | 8.2 | 5.5 | 5.6 | 4.6 | 3.4 | 2.4 | 2.3 | 2.2 | 2.4 | 2.2 | |
| 6. Contribution of nominal GDP growth | -1.9 | -1.4 | -2.1 | -2.0 | -1.0 | 1.4 | -2.1 | -2.1 | -2.5 | -3.3 | -3.6 | -2.5 | -3.4 | -3.2 | -2.8 | -2.7 | -2.9 | -2.7 | |
| 7. Stock-flow adjustment 3) | 1.1 | -1.1 | 0.2 | 0.4 | 3.8 | 2.5 | 4.1 | 4.1 | -2.6 | -1.3 | 0.1 | -1.4 | -0.1 | 0.2 | 0.1 | -0.1 | 0.0 | 0.0 | |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | 2.1 | -2.3 | 0.8 | 0.5 | 3.0 | 8.3 | 6.4 | 6.4 | 5.3 | 2.7 | 2.9 | 2.3 | 0.9 | -0.2 | -0.2 | 0.0 | 0.2 | 0.1 | |
| 9. Snow-ball effect | 1.2 | 0.7 | -0.2 | 0.2 | 1.1 | 3.2 | 0.7 | 0.7 | 0.4 | -0.5 | -1.0 | -0.2 | -1.0 | -0.5 | -0.3 | -0.5 | -0.7 | -0.6 | |
| 10. Stock-flow adjustment 3) | 1.1 | -1.1 | 0.2 | 0.4 | 3.8 | 2.5 | 4.1 | 4.1 | -2.6 | -1.3 | 0.1 | -1.4 | -0.1 | 0.2 | 0.1 | -0.1 | 0.0 | 0.0 | |
| (% of GDP) | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | 4.4 | -2.8 | 0.9 | 1.1 | 7.9 | 13.9 | 11.2 | 11.2 | 3.2 | 0.9 | 2.0 | 0.7 | -0.1 | -0.5 | -0.4 | -0.7 | -0.6 | -0.5 | |
| 12. Level of gross debt (end of year) | 44.5 | 34.0 | 40.5 | 41.5 | 49.4 | 63.3 | 74.6 | 74.6 | 83.2 | 84.2 | 86.2 | 86.9 | 86.8 | 86.2 | 85.9 | 85.2 | 84.7 | 84.2 | |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

Table 31A

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EU-28

(Mrd EUR)

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 1298 | 1349 | 1369 | 1438 | 1508 | 1600 | 1690 | 1646 | 1531 | 1645 | 1723 | 1791 | 1817 | 1891 | 1984 | 2000 | 2060 | 2134 | 2190 | 2259 | 2324 |
| 2. Current taxes on income and wealth | 1292 | 1290 | 1278 | 1354 | 1457 | 1592 | 1720 | 1692 | 1498 | 1558 | 1625 | 1705 | 1747 | 1807 | 1906 | 1934 | 2014 | 2094 | 2162 | 2219 | 2260 |
| 3. Social contributions | 1311 | 1351 | 1395 | 1448 | 1501 | 1568 | 1643 | 1690 | 1654 | 1695 | 1749 | 1794 | 1819 | 1867 | 1937 | 1979 | 2046 | 2117 | 2169 | 2238 | 2309 |
| 4. Of which actual social contributions | 1218 | 1255 | 1299 | 1351 | 1401 | 1465 | 1535 | 1578 | 1538 | 1577 | 1629 | 1673 | 1696 | 1743 | 1812 | 1852 | 1918 | 1987 | 2035 | 2098 | 2165 |
| 5. Other current revenue, including sales | 451 | 458 | 460 | 489 | 513 | 553 | 593 | 625 | 618 | 643 | 665 | 681 | 715 | 713 | 721 | 712 | 720 | 747 | 762 | 775 | 791 |
| 6. Total current revenue | 4352 | 4448 | 4501 | 4729 | 4979 | 5312 | 5646 | 5653 | 5301 | 5540 | 5762 | 5971 | 6098 | 6278 | 6548 | 6626 | 6841 | 7093 | 7284 | 7491 | 7684 |
| 7. Government consumption expenditure | 1945 | 2061 | 2132 | 2233 | 2342 | 2462 | 2570 | 2656 | 2699 | 2778 | 2799 | 2856 | 2877 | 2954 | 3056 | 3071 | 3128 | 3218 | 3334 | 3455 | 3558 |
| 8. Collective consumption | 792 | 828 | 851 | 893 | 928 | 967 | 1002 | 1037 | 1045 | 1066 | 1072 | 1095 | 1095 | 1114 | 1143 | 1139 | 1161 | 1196 | 1232 | 1272 | 1308 |
| 9. Social transfers in kind | 1153 | 1233 | 1281 | 1340 | 1414 | 1495 | 1568 | 1619 | 1655 | 1711 | 1727 | 1762 | 1782 | 1839 | 1913 | 1932 | 1967 | 2022 | 2102 | 2183 | 2250 |
| 10. Compensation of employees | 1026 | 1079 | 1114 | 1164 | 1218 | 1271 | 1318 | 1349 | 1361 | 1397 | 1399 | 1414 | 1416 | 1448 | 1494 | 1502 | 1533 | 1581 | 1631 | 1685 | 1732 |
| 11. Intermediate consumption | 528 | 565 | 578 | 618 | 657 | 697 | 741 | 769 | 781 | 809 | 813 | 835 | 845 | 873 | 907 | 897 | 904 | 931 | 970 | 1012 | 1048 |
| 12. Social transfers other than in kind | 1482 | 1557 | 1607 | 1674 | 1734 | 1795 | 1866 | 1923 | 2017 | 2094 | 2123 | 2204 | 2242 | 2299 | 2383 | 2391 | 2423 | 2480 | 2578 | 2672 | 2756 |
| 13. Social transfers in kind via market producers | 403 | 432 | 451 | 469 | 490 | 522 | 545 | 568 | 592 | 613 | 624 | 638 | 652 | 676 | 704 | 727 | 747 | 765 | 793 | 819 | 843 |
| 14. Interest | 337 | 324 | 308 | 306 | 311 | 317 | 343 | 352 | 320 | 345 | 384 | 388 | 363 | 351 | 329 | 310 | 302 | 293 | 276 | 266 | 257 |
| 15. Subsidies | 122 | 126 | 127 | 124 | 125 | 134 | 142 | 146 | 164 | 169 | 167 | 169 | 172 | 188 | 201 | 203 | 206 | 218 | 226 | 215 | 219 |
| 16. Other current expenditure | 228 | 242 | 254 | 264 | 287 | 298 | 310 | 320 | 318 | 337 | 337 | 351 | 369 | 360 | 369 | 368 | 359 | 392 | 405 | 422 | 438 |
| 17. Total current expenditure | 4127 | 4325 | 4439 | 4621 | 4823 | 5034 | 5265 | 5426 | 5552 | 5763 | 5847 | 6000 | 6060 | 6195 | 6388 | 6398 | 6474 | 6660 | 6879 | 7091 | 7290 |
| 18. Gross saving | 226 | 123 | 63 | 108 | 157 | 278 | 381 | 227 | -251 | -223 | -86 | -29 | 38 | 83 | 160 | 228 | 367 | 433 | 406 | 400 | 395 |
| 19. Capital transfers received | 41 | 46 | 68 | 61 | 68 | 57 | 62 | 82 | 67 | 61 | 71 | 67 | 77 | 75 | 89 | 70 | 68 | 76 | 81 | 85 | 85 |
| 20. Total revenue | 4393 | 4493 | 4570 | 4790 | 5047 | 5369 | 5707 | 5736 | 5368 | 5601 | 5832 | 6038 | 6175 | 6353 | 6637 | 6696 | 6909 | 7168 | 7365 | 7576 | 7770 |
| 21. Gross fixed capital formation | 301 | 308 | 329 | 344 | 374 | 394 | 424 | 450 | 460 | 455 | 435 | 414 | 404 | 413 | 436 | 411 | 428 | 458 | 489 | 511 | 533 |
| 22. Other capital expenditure | 118 | 127 | 130 | 133 | 139 | 140 | 131 | 184 | 169 | 211 | 154 | 205 | 162 | 155 | 163 | 136 | 167 | 164 | 153 | 156 | 160 |
| 23. Total expenditure | 4545 | 4760 | 4898 | 5098 | 5335 | 5569 | 5820 | 6060 | 6181 | 6429 | 6436 | 6619 | 6626 | 6763 | 6987 | 6944 | 7069 | 7282 | 7520 | 7758 | 7983 |
| 24. Tax burden | 3840 | 3927 | 3994 | 4188 | 4407 | 4698 | 4990 | 4986 | 4617 | 4821 | 5025 | 5210 | 5306 | 5486 | 5762 | 5851 | 6057 | 6278 | 6451 | 6646 | 6819 |
| 25. Net lending (+) or net borrowing (-) | -153 | -267 | -328 | -308 | -288 | -199 | -112 | -325 | -813 | -828 | -604 | -581 | -451 | -410 | -350 | -248 | -160 | -114 | -156 | -182 | -213 |

Table 31B

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

EU-28

(percentage of GDP at current market prices (excessive deficit procedure))

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Taxes on production and imports | 12.9 | 12.9 | 12.9 | 12.9 | 13.0 | 13.0 | 13.0 | 12.6 | 12.4 | 12.8 | 13.0 | 13.3 | 13.3 | 13.4 | 13.4 | 13.3 | 13.4 | 13.4 | 13.4 | 13.4 | 13.3 |
| 2. Current taxes on income and wealth | 12.8 | 12.4 | 12.1 | 12.2 | 12.6 | 13.0 | 13.2 | 12.9 | 12.2 | 12.1 | 12.3 | 12.6 | 12.8 | 12.8 | 12.8 | 12.9 | 13.1 | 13.2 | 13.2 | 13.1 | 13.0 |
| 3. Social contributions | 13.0 | 13.0 | 13.2 | 13.0 | 12.9 | 12.8 | 12.6 | 12.9 | 13.4 | 13.2 | 13.2 | 13.3 | 13.4 | 13.2 | 13.0 | 13.2 | 13.3 | 13.3 | 13.2 | 13.2 | 13.3 |
| 4. Of which actual social contributions | 12.1 | 12.0 | 12.3 | 12.2 | 12.1 | 11.9 | 11.8 | 12.1 | 12.5 | 12.3 | 12.3 | 12.4 | 12.5 | 12.4 | 12.2 | 12.4 | 12.4 | 12.5 | 12.4 | 12.4 | 12.4 |
| 5. Other current revenue, including sales | 4.5 | 4.4 | 4.3 | 4.4 | 4.4 | 4.5 | 4.6 | 4.8 | 5.0 | 5.0 | 5.0 | 5.0 | 5.3 | 5.1 | 4.9 | 4.8 | 4.7 | 4.7 | 4.7 | 4.6 | 4.5 |
| 6. Total current revenue | 43.2 | 42.6 | 42.5 | 42.6 | 42.9 | 43.3 | 43.4 | 43.2 | 43.0 | 43.1 | 43.5 | 44.2 | 44.8 | 44.5 | 44.1 | 44.2 | 44.4 | 44.6 | 44.5 | 44.3 | 44.1 |
| 7. Government consumption expenditure | 19.3 | 19.8 | 20.1 | 20.1 | 20.2 | 20.1 | 19.8 | 20.3 | 21.9 | 21.6 | 21.2 | 21.2 | 21.1 | 21.0 | 20.6 | 20.5 | 20.3 | 20.2 | 20.3 | 20.4 | 20.4 |
| 8. Collective consumption | 7.9 | 7.9 | 8.0 | 8.0 | 8.0 | 7.9 | 7.7 | 7.9 | 8.5 | 8.3 | 8.1 | 8.1 | 8.0 | 7.9 | 7.7 | 7.6 | 7.5 | 7.5 | 7.5 | 7.5 | 7.5 |
| 9. Social transfers in kind | 11.4 | 11.8 | 12.1 | 12.1 | 12.2 | 12.2 | 12.1 | 12.4 | 13.4 | 13.3 | 13.1 | 13.0 | 13.1 | 13.1 | 12.9 | 12.9 | 12.8 | 12.7 | 12.8 | 12.9 | 12.9 |
| 10. Compensation of employees | 10.2 | 10.3 | 10.5 | 10.5 | 10.5 | 10.4 | 10.1 | 10.3 | 11.0 | 10.9 | 10.6 | 10.5 | 10.4 | 10.3 | 10.1 | 10.0 | 10.0 | 9.9 | 10.0 | 10.0 | 9.9 |
| 11. Intermediate consumption | 5.2 | 5.4 | 5.5 | 5.6 | 5.7 | 5.7 | 5.7 | 5.9 | 6.3 | 6.3 | 6.1 | 6.2 | 6.2 | 6.2 | 6.1 | 6.0 | 5.9 | 5.9 | 5.9 | 6.0 | 6.0 |
| 12. Social transfers other than in kind | 14.7 | 14.9 | 15.2 | 15.1 | 14.9 | 14.6 | 14.3 | 14.7 | 16.4 | 16.3 | 16.0 | 16.3 | 16.5 | 16.3 | 16.0 | 16.0 | 15.7 | 15.6 | 15.7 | 15.8 | 15.8 |
| 13. Social transfers in kind via market producers | 4.0 | 4.1 | 4.3 | 4.2 | 4.2 | 4.3 | 4.2 | 4.3 | 4.8 | 4.8 | 4.7 | 4.7 | 4.8 | 4.8 | 4.7 | 4.9 | 4.8 | 4.8 | 4.8 | 4.8 | 4.8 |
| 14. Interest | 3.3 | 3.1 | 2.9 | 2.8 | 2.7 | 2.6 | 2.6 | 2.7 | 2.6 | 2.7 | 2.9 | 2.9 | 2.7 | 2.5 | 2.2 | 2.1 | 2.0 | 1.8 | 1.7 | 1.6 | 1.5 |
| 15. Subsidies | 1.2 | 1.2 | 1.2 | 1.1 | 1.1 | 1.1 | 1.1 | 1.1 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.3 | 1.4 | 1.4 | 1.3 | 1.4 | 1.4 | 1.3 | 1.3 |
| 16. Other current expenditure | 2.3 | 2.3 | 2.4 | 2.4 | 2.5 | 2.4 | 2.4 | 2.4 | 2.6 | 2.6 | 2.5 | 2.6 | 2.7 | 2.6 | 2.5 | 2.5 | 2.3 | 2.5 | 2.5 | 2.5 | 2.5 |
| 17. Total current expenditure | 41.0 | 41.5 | 41.9 | 41.6 | 41.6 | 41.0 | 40.5 | 41.5 | 45.0 | 44.9 | 44.2 | 44.4 | 44.5 | 44.0 | 43.0 | 42.7 | 42.0 | 41.9 | 42.0 | 42.0 | 41.8 |
| 18. Gross saving | 2.2 | 1.2 | 0.6 | 1.0 | 1.4 | 2.3 | 2.9 | 1.7 | -2.0 | -1.7 | -0.6 | -0.2 | 0.3 | 0.6 | 1.1 | 1.5 | 2.4 | 2.7 | 2.5 | 2.4 | 2.3 |
| 19. Capital transfers received | 0.4 | 0.4 | 0.6 | 0.5 | 0.6 | 0.5 | 0.5 | 0.6 | 0.5 | 0.5 | 0.5 | 0.5 | 0.6 | 0.5 | 0.6 | 0.5 | 0.4 | 0.5 | 0.5 | 0.5 | 0.5 |
| 20. Total revenue | 43.6 | 43.1 | 43.2 | 43.1 | 43.5 | 43.7 | 43.9 | 43.8 | 43.6 | 43.6 | 44.1 | 44.7 | 45.4 | 45.1 | 44.7 | 44.7 | 44.8 | 45.1 | 45.0 | 44.8 | 44.6 |
| 21. Gross fixed capital formation | 3.0 | 3.0 | 3.1 | 3.1 | 3.2 | 3.2 | 3.3 | 3.4 | 3.7 | 3.5 | 3.3 | 3.1 | 3.0 | 2.9 | 2.9 | 2.7 | 2.8 | 2.9 | 3.0 | 3.0 | 3.1 |
| 22. Other capital expenditure | 1.2 | 1.2 | 1.2 | 1.2 | 1.2 | 1.1 | 1.0 | 1.4 | 1.4 | 1.6 | 1.2 | 1.5 | 1.2 | 1.1 | 1.1 | 0.9 | 1.1 | 1.0 | 0.9 | 0.9 | 0.9 |
| 23. Total expenditure | 45.1 | 45.6 | 46.3 | 45.9 | 46.0 | 45.4 | 44.8 | 46.3 | 50.2 | 50.1 | 48.6 | 49.0 | 48.7 | 48.0 | 47.0 | 46.3 | 45.9 | 45.8 | 45.9 | 45.9 | 45.8 |
| 24. Tax burden | 38.1 | 37.6 | 37.7 | 37.7 | 38.0 | 38.3 | 38.4 | 38.1 | 37.5 | 37.5 | 38.0 | 38.6 | 39.0 | 38.9 | 38.8 | 39.0 | 39.3 | 39.5 | 39.4 | 39.3 | 39.1 |
| 25. Net lending (+) or net borrowing (-) | -1.5 | -2.6 | -3.1 | -2.8 | -2.5 | -1.6 | -0.9 | -2.5 | -6.6 | -6.4 | -4.6 | -4.3 | -3.3 | -2.9 | -2.4 | -1.7 | -1.0 | -0.7 | -0.9 | -1.1 | -1.2 |

Table 31C

REVENUE AND EXPENDITURE OF GENERAL GOVERNMENT, EXCESSIVE DEFICIT PROCEDURE (BASED ON ESA 2010)

| EU-28 | (EUR; annual percentage changes unless otherwise stated) | | | | | | | | | | | | | | | | | | | |
|---|--|------|-------|------|-------|------|------|-------|------|------|------|------|------|------|-------|------|------|------|------|------|
| | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
| 1. Taxes on production and imports | 3.9 | 1.5 | 5.0 | 4.9 | 6.1 | 5.6 | -2.6 | -7.0 | 7.4 | 4.8 | 3.9 | 1.5 | 4.0 | 5.0 | 0.8 | 3.0 | 3.6 | 2.6 | 3.1 | 2.9 |
| 2. Current taxes on income and wealth | -0.2 | -0.9 | 6.0 | 7.6 | 9.2 | 8.1 | -1.6 | -11.4 | 4.0 | 4.3 | 5.0 | 2.4 | 3.4 | 5.5 | 1.5 | 4.1 | 4.0 | 3.3 | 2.6 | 1.9 |
| 3. Social contributions | 3.1 | 3.2 | 3.9 | 3.6 | 4.4 | 4.8 | 2.9 | -2.2 | 2.5 | 3.2 | 2.6 | 1.4 | 2.6 | 3.7 | 2.2 | 3.4 | 3.5 | 2.5 | 3.2 | 3.2 |
| 4. Of which actual social contributions | 3.1 | 3.5 | 4.0 | 3.7 | 4.6 | 4.8 | 2.8 | -2.6 | 2.5 | 3.3 | 2.7 | 1.4 | 2.8 | 4.0 | 2.2 | 3.6 | 3.6 | 2.4 | 3.1 | 3.2 |
| 5. Other current revenue, including sales | 1.6 | 0.4 | 6.2 | 5.1 | 7.7 | 7.2 | 5.5 | -1.2 | 4.1 | 3.5 | 2.3 | 5.1 | -0.3 | 1.0 | -1.1 | 1.1 | 3.7 | 2.0 | 1.7 | 2.0 |
| 6. Total current revenue | 2.2 | 1.2 | 5.1 | 5.3 | 6.7 | 6.3 | 0.1 | -6.2 | 4.5 | 4.0 | 3.6 | 2.1 | 2.9 | 4.3 | 1.2 | 3.2 | 3.7 | 2.7 | 2.8 | 2.6 |
| 7. Government consumption expenditure | 6.0 | 3.4 | 4.7 | 4.9 | 5.1 | 4.4 | 3.4 | 1.6 | 2.9 | 0.8 | 2.0 | 0.7 | 2.7 | 3.5 | 0.5 | 1.9 | 2.9 | 3.6 | 3.6 | 3.0 |
| 8. Collective consumption | 4.5 | 2.8 | 4.9 | 3.9 | 4.2 | 3.6 | 3.5 | 0.8 | 2.1 | 0.5 | 2.1 | 0.0 | 1.7 | 2.6 | -0.3 | 1.9 | 3.0 | 3.0 | 3.2 | 2.8 |
| 9. Social transfers in kind | 7.0 | 3.9 | 4.6 | 5.5 | 5.7 | 4.9 | 3.3 | 2.2 | 3.4 | 0.9 | 2.0 | 1.1 | 3.2 | 4.0 | 1.0 | 1.9 | 2.8 | 4.0 | 3.8 | 3.1 |
| 10. Compensation of employees | 5.1 | 3.2 | 4.5 | 4.7 | 4.3 | 3.7 | 2.3 | 0.9 | 2.7 | 0.2 | 1.1 | 0.2 | 2.2 | 3.2 | 0.5 | 2.1 | 3.1 | 3.2 | 3.3 | 2.8 |
| 11. Intermediate consumption | 7.1 | 2.2 | 6.9 | 6.4 | 6.0 | 6.3 | 3.8 | 1.6 | 3.6 | 0.5 | 2.7 | 1.2 | 3.3 | 3.9 | -1.1 | 0.7 | 3.0 | 4.2 | 4.4 | 3.5 |
| 12. Social transfers other than in kind | 5.1 | 3.2 | 4.2 | 3.6 | 3.5 | 4.0 | 3.1 | 4.9 | 3.8 | 1.4 | 3.8 | 1.7 | 2.5 | 3.7 | 0.3 | 1.3 | 2.4 | 4.0 | 3.6 | 3.1 |
| 13. Social transfers in kind via market producers | 7.2 | 4.4 | 4.0 | 4.3 | 6.6 | 4.3 | 4.2 | 4.3 | 3.5 | 1.9 | 2.1 | 2.3 | 3.6 | 4.2 | 3.2 | 2.7 | 2.5 | 3.6 | 3.2 | 2.9 |
| 14. Interest | -4.1 | -4.7 | -0.6 | 1.3 | 2.1 | 8.2 | 2.6 | -9.2 | 7.9 | 11.3 | 1.2 | -6.6 | -3.2 | -6.2 | -5.8 | -2.5 | -3.2 | -5.8 | -3.6 | -3.5 |
| 15. Subsidies | 3.4 | 0.6 | -2.0 | 0.7 | 7.5 | 5.9 | 2.8 | 11.9 | 3.2 | -1.4 | 1.5 | 1.7 | 9.3 | 7.0 | 0.7 | 1.6 | 5.6 | 3.7 | -4.7 | 1.7 |
| 16. Other current expenditure 1) | 0.1 | 0.1 | 0.0 | 0.1 | 0.0 | 0.0 | 0.1 | 0.1 | 0.0 | -0.1 | 0.1 | 0.1 | -0.2 | -0.1 | 0.0 | -0.1 | 0.1 | 0.0 | 0.0 | 0.0 |
| 17. Total current expenditure | 4.8 | 2.6 | 4.1 | 4.4 | 4.4 | 4.6 | 3.1 | 2.3 | 3.8 | 1.5 | 2.6 | 1.0 | 2.2 | 3.1 | 0.1 | 1.2 | 2.9 | 3.3 | 3.1 | 2.8 |
| 18. Gross saving 1) | -1.1 | -0.6 | 0.4 | 0.4 | 0.9 | 0.7 | -1.2 | -3.8 | 0.3 | 1.1 | 0.4 | 0.5 | 0.3 | 0.5 | 0.4 | 0.9 | 0.3 | -0.2 | -0.1 | -0.1 |
| 19. Capital transfers received | 12.3 | 49.9 | -11.1 | 11.4 | -15.6 | 7.8 | 33.7 | -18.1 | -9.8 | 16.2 | -4.7 | 13.7 | -1.7 | 18.5 | -21.7 | -2.9 | 11.7 | 6.3 | 5.8 | 0.3 |
| 20. Total revenue | 2.3 | 1.7 | 4.8 | 5.4 | 6.4 | 6.3 | 0.5 | -6.4 | 4.3 | 4.1 | 3.5 | 2.3 | 2.9 | 4.5 | 0.9 | 3.2 | 3.8 | 2.7 | 2.9 | 2.6 |
| 21. Gross fixed capital formation | 2.4 | 6.9 | 4.5 | 8.7 | 5.5 | 7.4 | 6.3 | 2.2 | -1.1 | -4.3 | -4.9 | -2.5 | 2.3 | 5.7 | -5.9 | 4.1 | 7.2 | 6.7 | 4.6 | 4.3 |
| 22. Other capital expenditure 1) | 0.0 | 0.0 | 0.0 | 0.0 | -0.1 | -0.1 | 0.4 | 0.0 | 0.3 | -0.5 | 0.4 | -0.3 | -0.1 | 0.0 | -0.2 | 0.2 | -0.1 | -0.1 | 0.0 | 0.0 |
| 23. Total expenditure | 4.7 | 2.9 | 4.1 | 4.7 | 4.4 | 4.5 | 4.1 | 2.0 | 4.0 | 0.1 | 2.8 | 0.1 | 2.1 | 3.3 | -0.6 | 1.8 | 3.0 | 3.3 | 3.2 | 2.9 |
| 24. Tax burden | 2.3 | 1.7 | 4.9 | 5.2 | 6.6 | 6.2 | -0.1 | -7.4 | 4.4 | 4.2 | 3.7 | 1.8 | 3.4 | 5.0 | 1.5 | 3.5 | 3.7 | 2.7 | 3.0 | 2.6 |
| 25. Net lending (+) or net borrowing (-) | -1.0 | -0.5 | 0.3 | 0.3 | 0.9 | 0.8 | -1.6 | -4.1 | 0.1 | 1.9 | 0.3 | 1.0 | 0.4 | 0.6 | 0.7 | 0.6 | 0.3 | -0.2 | -0.1 | -0.1 |

1) Changes in GDP ratios.

Table 31D**Contributions to the change in the general government gross debt ratio****EU-28**

| | 2001 | 2002 | 2003 | 2004 | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 |
|---|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|------|
| 1. Net borrowing (% of GDP) 1) | 1.5 | 2.6 | 3.1 | 2.8 | 2.5 | 1.6 | 0.9 | 2.5 | 6.6 | 6.4 | 4.6 | 4.3 | 3.3 | 2.9 | 2.4 | 1.7 | 1.0 | 0.7 | 0.9 | 1.1 | 1.2 |
| 2. Interest payments (% of GDP) | 3.3 | 3.1 | 2.9 | 2.8 | 2.7 | 2.6 | 2.6 | 2.7 | 2.6 | 2.7 | 2.9 | 2.9 | 2.7 | 2.5 | 2.2 | 2.1 | 2.0 | 1.8 | 1.7 | 1.6 | 1.5 |
| 3. Implicit interest rate 2) | 5.8 | 5.4 | 5.0 | 4.7 | 4.5 | 4.4 | 4.6 | 4.7 | 4.0 | 3.8 | 3.7 | 3.6 | 3.1 | 2.9 | 2.6 | 2.4 | 2.4 | 2.3 | 2.1 | 2.0 | 1.9 |
| 4. Nominal GDP growth rate | 4.2 | 3.6 | 1.5 | 5.0 | 4.4 | 5.8 | 5.9 | 0.6 | -5.8 | 4.2 | 3.0 | 2.0 | 0.8 | 3.5 | 5.4 | 0.9 | 2.8 | 3.2 | 3.0 | 3.2 | 3.1 |
| (% of GDP) | | | | | | | | | | | | | | | | | | | | | |
| Budgetary constraint based on the deficit | | | | | | | | | | | | | | | | | | | | | |
| 5. Deficit (net borrowing) 1) | 1.5 | 2.6 | 3.1 | 2.8 | 2.5 | 1.6 | 0.9 | 2.5 | 6.6 | 6.4 | 4.6 | 4.3 | 3.3 | 2.9 | 2.4 | 1.7 | 1.0 | 0.7 | 0.9 | 1.1 | 1.2 |
| 6. Contribution of nominal GDP growth | -2.4 | -2.1 | -0.9 | -2.9 | -2.6 | -3.4 | -3.4 | -0.3 | 3.8 | -3.0 | -2.3 | -1.6 | -0.7 | -3.0 | -4.6 | -0.8 | -2.4 | -2.6 | -2.4 | -2.5 | -2.4 |
| 7. Stock-flow adjustment 3) | 0.2 | -0.9 | -0.6 | 0.7 | 0.7 | 0.3 | -0.1 | 1.1 | 2.3 | 2.3 | 0.6 | 0.6 | -0.5 | 0.8 | 0.0 | -2.1 | -0.4 | 0.1 | 0.2 | 0.2 | 0.2 |
| Budgetary constraint based on the primary deficit | | | | | | | | | | | | | | | | | | | | | |
| 8. Primary deficit 4) | -1.8 | -0.5 | 0.2 | 0.0 | -0.2 | -1.0 | -1.8 | -0.2 | 4.0 | 3.8 | 1.7 | 1.4 | 0.6 | 0.4 | 0.1 | -0.4 | -0.9 | -1.1 | -0.7 | -0.5 | -0.3 |
| 9. Snow-ball effect | 0.9 | 1.0 | 2.1 | -0.1 | 0.1 | -0.8 | -0.8 | 2.3 | 6.4 | -0.3 | 0.6 | 1.2 | 1.9 | -0.5 | -2.3 | 1.3 | -0.4 | -0.7 | -0.7 | -0.9 | -0.9 |
| 10. Stock-flow adjustment 3) | 0.2 | -0.9 | -0.6 | 0.7 | 0.7 | 0.3 | -0.1 | 1.1 | 2.3 | 2.3 | 0.6 | 0.6 | -0.5 | 0.8 | 0.0 | -2.1 | -0.4 | 0.1 | 0.2 | 0.2 | 0.2 |
| (% of GDP) | | | | | | | | | | | | | | | | | | | | | |
| 11. Change in gross debt 5) | -0.7 | -0.4 | 1.6 | 0.5 | 0.5 | -1.5 | -2.6 | 3.2 | 12.6 | 5.8 | 2.8 | 3.3 | 2.1 | 0.7 | -2.2 | -1.2 | -1.7 | -1.7 | -1.3 | -1.2 | -0.9 |
| 12. Level of gross debt (end of year) | 59.9 | 59.5 | 61.1 | 61.7 | 62.2 | 60.7 | 58.1 | 61.3 | 74.0 | 79.7 | 82.5 | 85.8 | 88.0 | 88.7 | 86.5 | 85.3 | 83.6 | 81.9 | 80.6 | 79.4 | 78.4 |

1) Line 1 = line 5, a minus sign means a surplus.

2) Actual interest payments as percentage of gross debt at end of t-1.

3) Line 7 = line 10.

4) Net borrowing excl. interest payments, line 8 = line 1 - line 2. A minus sign means a primary surplus

5) Line 11 = total of lines 5, 6 and 7 or 8, 9 and 10.

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