

# Compulsory levies in the EU

Structure and level: 1995-2002

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Evaluation and comparison of the level and structure of compulsory levies in the European Union requires taking into account that taxation systems and social protection schemes show a persistent wide diversity among countries. At the level of the European Union, the ESA95 framework<sup>1</sup> gives however an efficient and harmonised measure of government taxation and social contribution payments.

The European Commission and Member States agreed in 2001<sup>2</sup> on the definition of common indicators to measure general government and European Union levies. Using these indicators, the present note details trends in the level and structure of compulsory levies in the European Union over the period 1995-2001, on the basis of the data on taxes and social contributions transmitted by Member States in the framework of the ESA95 annual transmission programme<sup>3</sup>.

A useful complement to this note can be found in the Eurostat/DG Taxud co-publication 'Structures of the taxation systems in the EU'<sup>4</sup>.

## A decline in compulsory levies over 1999-2002

When analysing the broadest definition of compulsory levies (Indicator 4, see on following page) it appears that at the level of the European Union compulsory levies increased from 42.0% of GDP in 1995 to reach a peak of 43.2% in 1999 and then decreased down to 41.7% in 2002. Compulsory levies are higher in the euro-zone but followed a similar evolution from 42.5% in 1995 up to 43.7% in 1999 and then down to 42.2% in 2002.

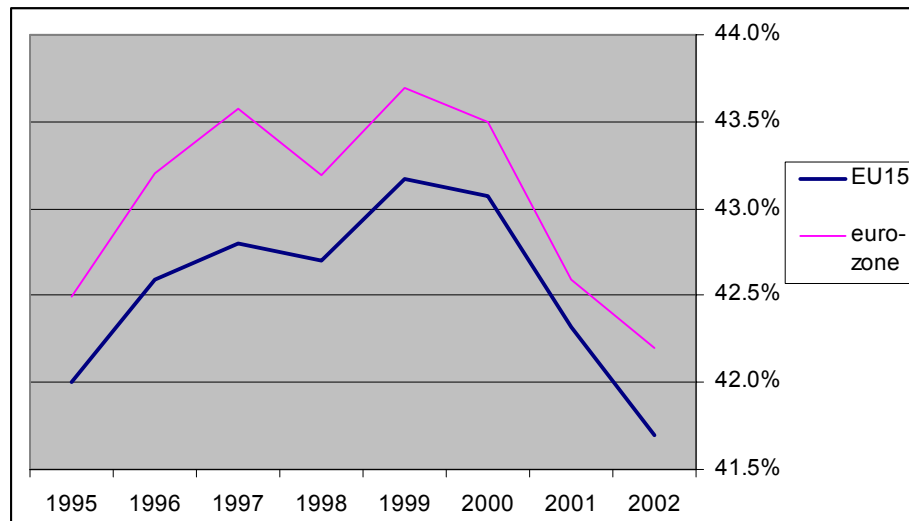


Figure 1: Compulsory levies in the EU15 and euro-zone (% of GDP)  
(Indicator 4: total taxes and social contributions payable to general government, including those for government as an employer)

## Statistics in focus

### ECONOMY AND FINANCE

THEME 2 – 13/2004

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<sup>1</sup> Council Regulation (EC) No 2223/96 of 25 June 1996, whose consolidated version is available on-line on: [http://europa.eu.int/eur-lex/en/consleg/main/1996/en\\_1996R2223\\_index.html](http://europa.eu.int/eur-lex/en/consleg/main/1996/en_1996R2223_index.html).

<sup>2</sup> Agreement of the Eurostat National Accounts Working Group of 19-20 June 2001.

<sup>3</sup> Annex B of Council Regulation (EC) No 2223/96, notably: table 9 'Detailed tax receipts by sector'.

<sup>4</sup> The 2003 edition, of this publication was released in June 2003 and is available on-line on: <http://europa.eu.int/comm/eurostat/Public/datashop/print-product/EN?catalogue=Eurostat&product=KS-51-03-124--N-EN&mode=download>. The 2004 edition will be published around May 2004.

## METHODOLOGICAL BOX - 4 indicators on general government and European Union levies

With a view to encompassing the diversity of social security systems in the European Union, the present note focuses on 4 indicators (from a narrower to a broader definition) of general government and European Union levies defined by the Eurostat National Accounts Working Group on 19-20 June 2001 as follows (the codes in brackets refer to ESA95):

- Taxes on production and imports (D.2)
  - + Current taxes on income, wealth, etc (D.5)
  - + Capital taxes (D.91)
  - Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (D.995)
  - + Compulsory actual social contributions payable to the social security funds sub-sector (S.1314) (D.61111 + D.61121 + D.61131, when payable to S.1314)<sup>5</sup>
- 

### = INDICATOR 1 (*Total taxes and compulsory social security contributions*)

- + Compulsory actual social contributions payable to the central government (S.1311), state government (S.1312), and local government (S.1313) sub-sectors as employers (D.61111 + D.61121 + D.61131, when payable to S.1311, S.1312 and S.1313)<sup>6</sup>
- 

### = INDICATOR 2 (*Total taxes and compulsory actual social contributions payable to general government, including those for government as an employer*)

- + Imputed social contributions (D.612) payable to general government as an employer
- 

### = INDICATOR 3 (*Total taxes and compulsory social contributions payable to general government, including those for government as an employer*)

- + Voluntary actual social contributions payable to the general government sector (S.13) (D.61112 + D.61122 + D.61132)
- 

### = INDICATOR 4 (*Total taxes and social contributions payable to general government, including those for government as an employer*)

In the figures 1 and 2, you will find the detailed values of the above 4 indicators and their components for Member States, the euro-zone and the European Union.

Table 1 annexed gives the following additional breakdown on taxes: Taxes on products (D.21) - of which payable to the general government sector (S.13) and to the Institutions of the European Union (S.212) - Other taxes on production (D.29), Taxes on income (D.51) and Other current taxes (D.59).

<sup>5</sup> Also including compulsory actual social contributions for government employees if these schemes replace the general social security schemes, and are not additional to them.

<sup>6</sup> Excluding compulsory actual contributions for government employees if these schemes replace the general social security schemes, and are not additional to them.

## All indicators on compulsory levies follow a similar path over 1995-2002

When analysing (over the period 1995-2001) the evolution of the 4 indicators defined in the preceding page, it appears that the 4 indicators increased in a parallel over 1995-1999 (with some stabilisation over 1996-1998) and then decreased slowly in 2000 and eventually more rapidly over the period 2000-2002.

Voluntary actual social contributions payable to the general government sector (S.13) are negligible - or not available - in many Member States. Over the period 1995-2002, these contributions reached a maximum of 0.7% of GDP in the United Kingdom in 2002. Consequently, for EU aggregates, **Indicator 3** differs very slightly (by a maximum of 0.2%) from **Indicator 4**. For the European Union as a whole, **Indicator 3** fluctuated from 41.8% of GDP in 1995, to 43.0% in 1999 and 41.5% in 2002 (respectively 42.3% in 1995, 43.5% in 1999 and 42.1% in 2002 for the euro-zone).

Imputed social contributions (D.612) payable to general government as an employer amounted from 1.0% to 1.3% of GDP for the European Union and the euro-zone over the period 1995-2002. Consequently **Indicator 2** varied for the European Union from 40.6% in 1995 to 42.0% in 1999 and 40.5% in 2002 (respectively 41.0% in 1995, 42.5% in 1999 and 41.0% in 2002 for the euro-zone).

Compulsory actual social contributions payable to the central government (S.1311), state government (S.1312), and local government (S.1313) sub-sectors as employers vary considerably from one Member State to the other. Over the period 1995-2002 the amount of these contributions ranged from 1.3% to 1.6% of GDP in the European Union as a whole, and only from 0.2% to 0.3% of GDP in the euro-zone. Consequently, **Indicator 1** reached 39.3% in 1995, 40.5% in 1999 and 39.0% in 2002 for the European Union and 40.7% in 1995, 42.2% in 1999 and 40.8% in 2002 for the euro-zone.

The figure 2 below details the evolution of the 4 indicators for the European Union over the period 1995-2002.

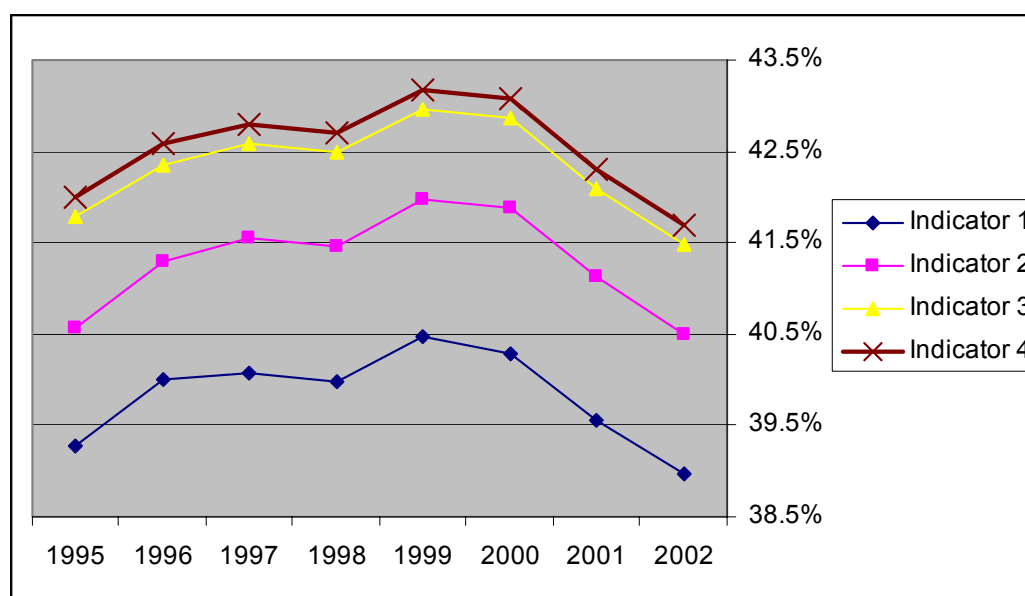


Figure 2: Evolution of the 4 indicators on compulsory levies – EU15 (% of GDP)

Focusing on the main differences between Member States, it appears that imputed social contributions are notably higher than the EU average in Greece (2.2% of GDP in 2002), Belgium (2.1%), France (1.9%) and Austria (1.8%). More significant, compulsory actual social contributions payable to sub-sectors other than social security funds (i.e. to central, state and local governments) are considerable in Sweden (8.7% of GDP in 2002), in the United Kingdom (6.1%) and to a lesser extent in Austria (2.8%).

Consequently, the gap between **Indicator 1** and **Indicator 2** is very substantial for Austria, Sweden and the United Kingdom, and the gap between **Indicator 2** and **Indicator 3** is higher than average for Greece, Belgium, France and Austria. Tables 1 and 2 annexed detail the difference between the four indicators for each Member State. However, with a view to encompassing all types of social contributions (imputed and/or actual, compulsory and/or voluntary), this note will now focus only on **Indicator 4**.

## Various structures of compulsory levies in the EU

In all EU Member States, compulsory levies have three main components: taxes on products (D21) and taxes on income (D51) payable to general government and compulsory actual social contributions payable to the social security funds sub-sector.

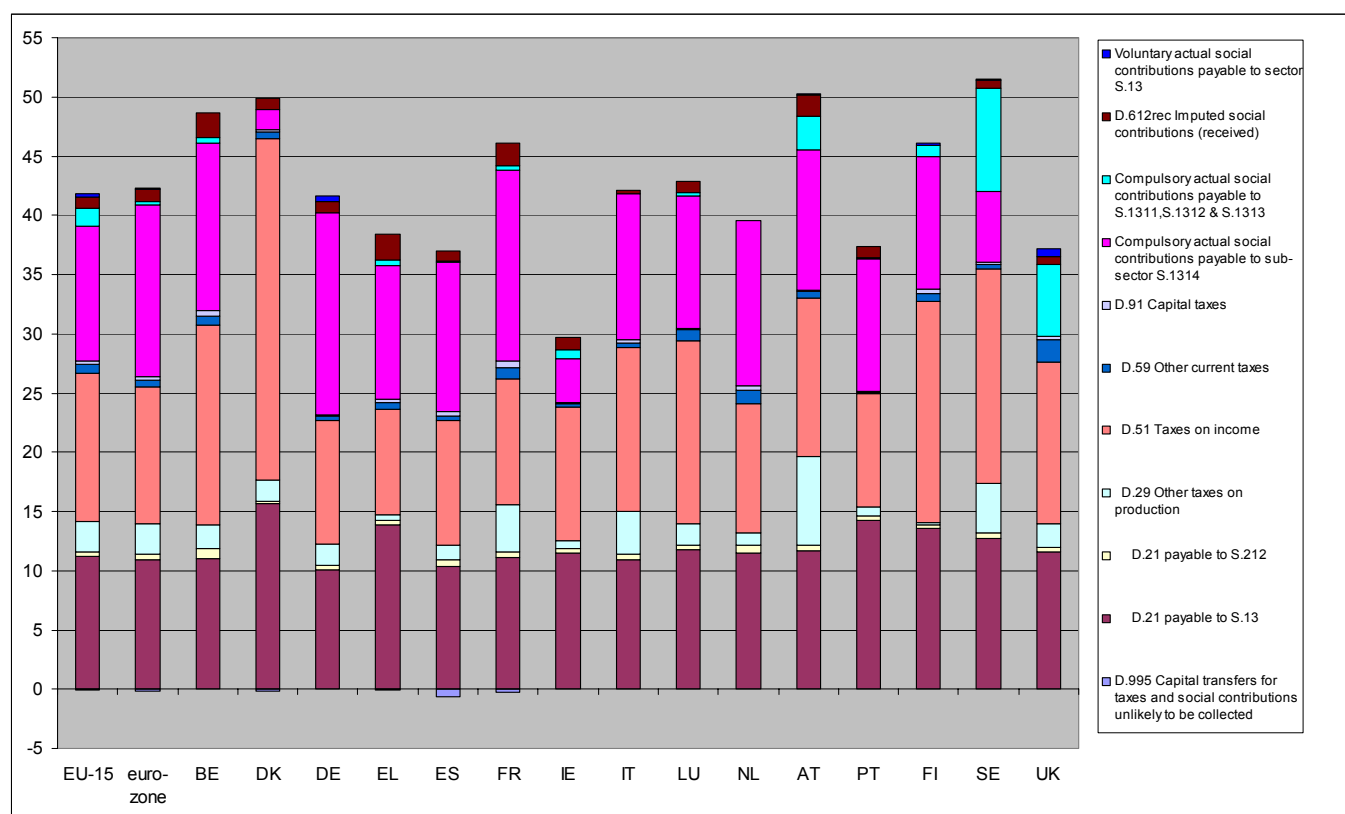
Taxes on products payable to general government amounted in 2002 to 11.2% of GDP in the European Union and 10.9% in the euro-zone. They were highest in Denmark (15.7%), Portugal (14.3%) and Greece (13.9%) and lowest in Spain (10.4%) and Germany (10.1%).

Taxes on income reached 12.5% in the European Union in 2002 and 11.6% in the euro-zone. Considerable differences exist between countries, from 28.9% in Denmark, 18.7% in Finland, 18.1% in Sweden, 16.9% in Belgium down to 10.6% in France, 10.5% in Spain, 10.4% in Germany, 9.6% in Portugal and 8.9% in Greece.

Compulsory actual social contributions payable to the social security funds sub-sector represented 11.4% of GDP in the European Union in 2002 and 14.5% in the euro-zone. The spectrum between Member States is very wide, from 17.0% in Germany, 16.1% in France, 14.1% in Belgium and 13.9% in the Netherlands down to 6.0% in Sweden, 3.7% in Ireland, 1.7% in Denmark and zero in the United Kingdom<sup>7</sup>.

As detailed earlier in the note, sizeable amounts also exist in some Member States of imputed social contributions and compulsory actual social contributions payable to the sub-sectors central, state and local governments.

The diversity described in the preceding paragraphs echoes the different structures in the system for collecting taxes and social contributions in the EU Member States. The figure 3 below and table 1 annexed give an overview of these different national systems:



*Figure 3: Structure of compulsory levies in the European Union in 2002 (% of GDP)*

<sup>7</sup> The social security funds sub-sector (S.1314) does not exist in the United Kingdom.

## The level and evolution of compulsory levies vary considerably among Member States

The analysis of average compulsory levies in the European Union and the euro-zone needs to be complemented with a description of the level and evolution of compulsory levies among EU Member States. It has been pointed out in the preceding part, that the structure of levies differs considerably among countries, and so do the level and evolution of these levies.

Four groups of Member States may be distinguished as far as the level of compulsory levies is concerned. Six countries (Sweden, Austria, Denmark, Belgium, Finland and France) are notably above the EU average, with a level of compulsory levies ranging between 51.5% of GDP in Sweden to 45.8% in France in 2002. A second group comprises Luxembourg, Italy and Germany with levels close to the EU average (respectively 42.9%, 42.1% and 41.6% of GDP in 2002). The third group of countries (the Netherlands, Greece, Portugal, the United Kingdom and Spain) have levels of compulsory levies far below the EU average ranging from 39.5% of GDP in the Netherlands down to 36.4% in Spain. Eventually, one country – Ireland – has a level of compulsory levies far below all the others (29.7% of GDP in 2002) and this level has even declined since 2000.

If we now focus on the trend in level of compulsory levies during the 2000-2002, it differs very widely even among countries for which the level of compulsory levies is similar. In the first group of countries with high compulsory levies, the level is significantly decreasing in Sweden (from 54.7% in 2000 down to 51.5% in 2002) and to a lesser extent in Denmark, while increasing in Austria (45.6% to 50.2%) and marginally in Belgium. Levels tend consequently to converge between Sweden, Austria, Denmark and Belgium, whereas they are significantly lower and decreasing slowly in Finland and France. In the second group of countries with a level of compulsory levies around the EU average, it is recently increasing in Luxembourg (42.9% of GDP in 2002 up from 41.6% in 2001) while slowly decreasing in Italy and Germany. In the third group of countries with a level of compulsory levies below the EU average, it is decreasing in the Netherlands, Greece and more recently in the United Kingdom, while the level is slightly increasing in Portugal and in Spain. As mentioned above, the level of compulsory levies in Ireland is considerably below all other Member States. Figure 4 below and table 2 annexed further details these trends.

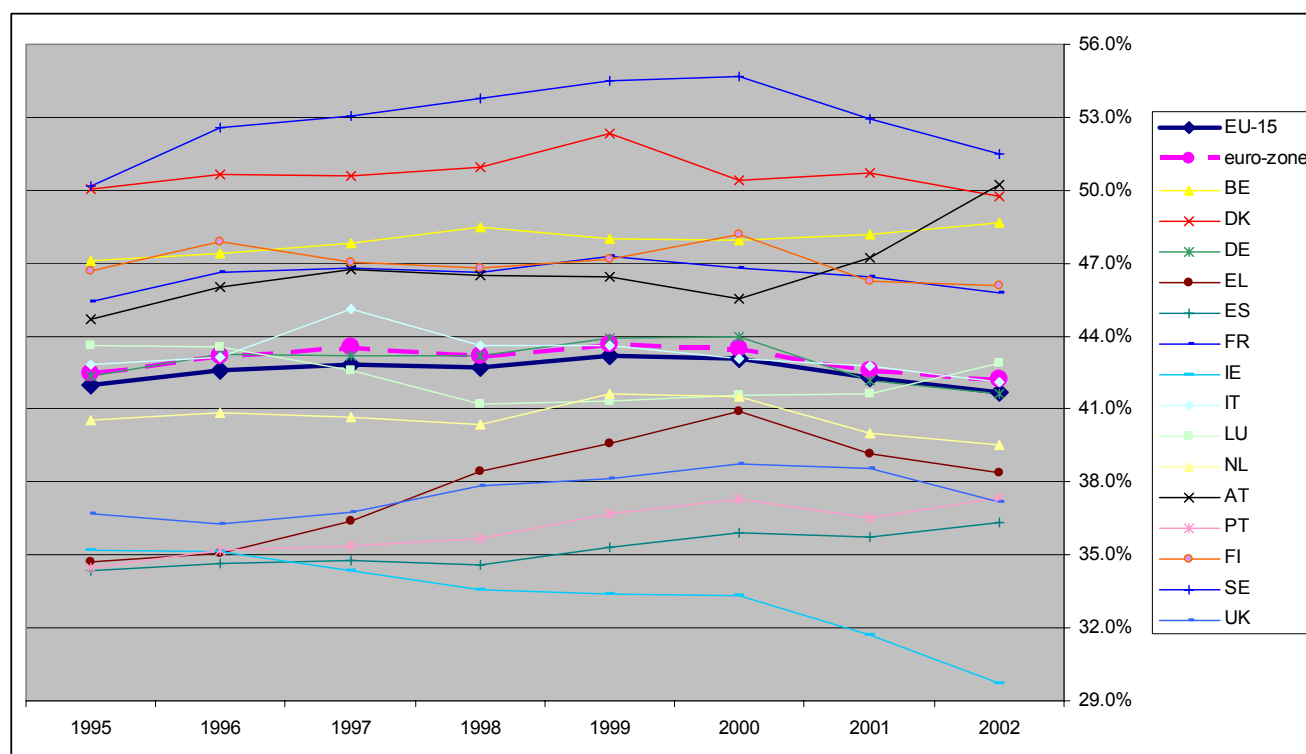


Figure 4: Level of compulsory levies in the EU Member States (% of GDP)  
 (Indicator 4: total taxes and social contributions payable to general government, including those for government as an employer)

TABLE 1 - STRUCTURE OF COMPULSORY LEVIES in 2001 and 1995 (% of GDP)

YEAR 2002	EU-15	euro-zone	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
D.2 Taxes on production and imports	14.1	13.9	13.8	17.7	12.3	14.7	12.1	15.6	12.5	15.0	14.0	13.2	19.6	15.4	14.1	17.4	13.9
D.21 Taxes on products	11.6	11.4	11.9	15.9	10.5	14.3	10.9	11.6	11.9	11.4	12.1	12.1	12.2	14.6	13.8	13.2	12.0
D.21 payable to S.13	11.2	10.9	11.0	15.7	10.1	13.9	10.4	11.2	11.5	11.0	11.8	11.5	11.7	14.3	13.6	12.7	11.6
D.21 payable to S.212	0.5	0.5	0.9	0.2	0.4	0.4	0.5	0.5	0.4	0.4	0.3	0.6	0.5	0.4	0.3	0.4	0.5
D.29 Other taxes on production	2.5	2.6	1.9	1.8	1.8	0.4	1.3	3.9	0.6	3.6	1.9	1.1	7.4	0.7	0.2	4.2	1.9
D.5 Current taxes on income, wealth, etc.	1.3	1.2	1.8	2.9	1.1	0.9	1.1	1.2	1.2	1.4	1.6	1.2	1.4	1.0	1.9	1.9	1.6
D.51 Taxes on income	12.5	11.6	16.9	28.9	10.4	8.9	10.5	10.6	11.3	13.8	15.4	10.9	13.4	9.6	18.7	18.1	13.7
D.59 Other current taxes	0.8	0.6	0.7	0.5	0.3	0.5	0.4	0.9	0.2	0.4	0.9	1.1	0.6	0.2	0.7	0.4	1.9
D.91 Capital taxes	0.3	0.3	0.5	0.2	0.1	0.3	0.4	0.6	0.1	0.2	0.1	0.4	0.1	0.1	0.3	0.1	0.2
D.995 Capital transfers for taxes and social contributions unlikely to be collected	-0.1	-0.1	0.0	-0.1	0.0	0.0	-0.7	-0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Compulsory actual social contributions payable to sub-sector S.1314	11.4	14.5	14.1	1.7	17.0	11.3	12.6	16.1	3.7	12.3	11.2	13.9	11.9	11.2	11.2	6.0	0.0
<b>INDICATOR 1</b>	<b>39.0</b>	<b>40.8</b>	<b>46.1</b>	<b>48.8</b>	<b>40.2</b>	<b>35.7</b>	<b>35.4</b>	<b>43.5</b>	<b>27.9</b>	<b>41.8</b>	<b>41.7</b>	<b>39.5</b>	<b>45.6</b>	<b>36.3</b>	<b>44.9</b>	<b>42.0</b>	<b>29.8</b>
Compulsory actual social contributions payable to S.1311, S.1312 & S.1313	1.5	0.2	0.5	0.0	0.0	0.5	0.1	0.4	0.8	0.0	0.3	0.0	2.8	0.1	1.0	8.7	6.1
<b>INDICATOR 2</b>	<b>40.5</b>	<b>41.0</b>	<b>46.6</b>	<b>48.8</b>	<b>40.2</b>	<b>36.2</b>	<b>35.5</b>	<b>43.9</b>	<b>28.6</b>	<b>41.8</b>	<b>41.9</b>	<b>39.5</b>	<b>48.4</b>	<b>36.4</b>	<b>45.9</b>	<b>50.7</b>	<b>35.9</b>
D.62rec Imputed social contributions (received)	1.0	1.1	2.1	1.0	1.0	2.2	0.9	1.9	1.1	0.3	0.9	0.0	1.8	0.9	0.0	0.7	0.6
<b>INDICATOR 3</b>	<b>41.5</b>	<b>42.1</b>	<b>48.7</b>	<b>49.7</b>	<b>41.2</b>	<b>38.4</b>	<b>36.4</b>	<b>45.8</b>	<b>29.7</b>	<b>42.1</b>	<b>42.8</b>	<b>39.5</b>	<b>50.1</b>	<b>37.3</b>	<b>45.9</b>	<b>51.4</b>	<b>36.5</b>
Voluntary actual social contributions payable to sector S.13	0.2	0.1	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.2	0.1	0.7
<b>INDICATOR 4</b>	<b>41.7</b>	<b>42.2</b>	<b>48.7</b>	<b>49.7</b>	<b>41.6</b>	<b>38.4</b>	<b>36.4</b>	<b>45.8</b>	<b>29.7</b>	<b>42.1</b>	<b>42.9</b>	<b>39.5</b>	<b>50.2</b>	<b>37.4</b>	<b>46.1</b>	<b>51.5</b>	<b>37.2</b>

YEAR 1995	EU-15	euro-zone	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK
D.2 Taxes on production and imports	13.6	13.3	13.3	17.2	12.3	14.4	10.9	16.2	14.7	12.7	13.5	11.9	15.2	14.6	14.3	16.3	14.1
D.21 Taxes on products	11.5	11.2	11.4	15.6	10.5	13.8	9.6	12.2	13.7	11.5	12.0	10.8	11.7	14.1	14.1	13.7	12.0
D.21 payable to S.13	10.6	10.3	10.3	15.3	9.5	12.9	8.8	11.3	12.5	10.9	11.0	9.7	10.7	13.1	13.4	13.0	11.0
D.21 payable to S.212	0.9	0.9	1.1	0.2	0.9	0.8	0.8	0.8	1.2	0.7	1.0	1.1	1.0	1.0	0.7	0.7	1.0
D.29 Other taxes on production	2.1	2.1	1.9	1.6	1.8	0.6	1.3	4.1	1.0	1.2	1.6	1.1	3.5	0.5	0.1	2.6	2.1
D.5 Current taxes on income, wealth, etc.	12.5	11.5	16.7	30.4	11.1	7.4	10.1	8.5	13.6	14.8	17.5	12.4	12.0	8.9	17.4	20.1	14.9
D.51 Taxes on income	11.6	10.7	16.2	28.6	10.6	7.0	9.8	7.1	13.3	14.2	16.7	11.1	11.4	8.5	16.7	19.7	13.2
D.59 Other current taxes	0.9	0.8	0.4	1.8	0.6	0.4	0.4	1.3	0.3	0.6	0.8	1.3	0.5	0.4	0.7	0.3	1.7
D.91 Capital taxes	0.3	0.3	0.4	0.2	0.1	0.3	0.3	0.6	0.1	0.6	0.1	0.3	0.0	0.1	0.2	0.1	0.2
D.995 Capital transfers for taxes and social contributions unlikely to be collected	-0.1	-0.1	0.0	-0.3	0.0	0.0	0.0	-0.3	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Compulsory actual social contributions payable to sub-sector S.1314	12.9	15.6	14.1	1.5	17.3	10.0	11.9	18.4	4.2	12.6	11.0	16.0	12.3	10.0	13.1	4.5	0.0
<b>INDICATOR 1</b>	<b>39.3</b>	<b>40.7</b>	<b>44.5</b>	<b>49.0</b>	<b>40.8</b>	<b>32.2</b>	<b>33.3</b>	<b>43.3</b>	<b>32.6</b>	<b>40.7</b>	<b>42.2</b>	<b>40.6</b>	<b>39.6</b>	<b>33.5</b>	<b>44.9</b>	<b>41.0</b>	<b>29.2</b>
Compulsory actual social contributions payable to S.1311, S.1312 & S.1313	1.3	0.3	0.6	0.0	0.0	0.5	0.1	0.3	0.8	0.4	0.2	0.0	2.8	0.1	1.1	8.6	6.2
<b>INDICATOR 2</b>	<b>40.6</b>	<b>41.0</b>	<b>45.1</b>	<b>49.0</b>	<b>40.8</b>	<b>32.6</b>	<b>33.4</b>	<b>43.7</b>	<b>33.4</b>	<b>41.1</b>	<b>42.3</b>	<b>40.6</b>	<b>42.3</b>	<b>33.6</b>	<b>46.0</b>	<b>49.5</b>	<b>35.4</b>
D.62rec Imputed social contributions (received)	1.2	1.3	2.0	1.0	1.1	2.1	0.9	1.8	1.8	1.7	1.3	0.0	2.2	0.9	0.2	0.6	0.7
<b>INDICATOR 3</b>	<b>41.8</b>	<b>42.3</b>	<b>47.1</b>	<b>50.1</b>	<b>41.9</b>	<b>34.7</b>	<b>34.3</b>	<b>45.4</b>	<b>35.2</b>	<b>42.8</b>	<b>43.6</b>	<b>40.6</b>	<b>44.6</b>	<b>34.5</b>	<b>46.3</b>	<b>50.1</b>	<b>36.1</b>
Voluntary actual social contributions payable to sector S.13	0.2	0.2	0.0	0.0	0.4	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.1	0.0	0.4	0.1	0.6
<b>INDICATOR 4</b>	<b>42.0</b>	<b>42.5</b>	<b>47.1</b>	<b>50.1</b>	<b>42.3</b>	<b>34.7</b>	<b>34.3</b>	<b>45.4</b>	<b>35.2</b>	<b>42.8</b>	<b>43.6</b>	<b>40.6</b>	<b>44.7</b>	<b>34.5</b>	<b>46.7</b>	<b>50.2</b>	<b>36.7</b>

NOTES For Denmark, Spain and France (and for Sweden in 2002) the figures indicated for compulsory actual social contributions may include some elements of voluntary actual social contributions.

The split of taxes on production and imports for Portugal and the split of actual social contributions for Spain and Portugal was partly missing for the year 2002. As an approximation, the breakdown for 2001 has been applied to the totals provided for 2002.

For the Netherlands for 1995-2002 and for the Luxembourg for 1995-1997, taxes on products payable to the European Union (S.212) include some amounts of 'Other taxes on production' (d29) payable to the European Union (S212). These amounts are nil or not available for the other Member States (and for Luxembourg for 1998-2002).

**TABLE 2 - 4 INDICATORS ON COMPULSORY LEVIES 1995-2001 (% of GDP)**

	EU-15	euro-zone	BE	DK	DE	EL	ES	FR	IE	IT	LU	NL	AT	PT	FI	SE	UK	
<b>INDICATOR 1 - Total taxes and compulsory social security contributions</b>																		
2002	39.0	40.8	46.1	48.8	40.2	35.7	35.4	43.5	27.9	41.8	41.7	39.5	45.6	36.3	44.9	42.0	29.8	
2001	39.6	41.2	45.6	49.8	40.8	36.4	34.8	44.3	29.6	42.5	40.5	40.0	42.4	35.4	45.1	43.5	31.0	
2000	40.3	42.1	45.4	49.5	42.5	38.2	34.9	44.6	31.2	42.7	40.4	41.5	40.7	36.3	47.0	45.3	31.2	
1999	40.5	42.2	45.4	51.3	42.4	36.8	34.3	45.1	31.3	43.3	40.1	41.7	41.4	35.9	45.8	45.7	30.7	
1998	40.0	41.7	45.8	49.9	41.6	35.5	33.6	44.3	31.4	43.2	39.9	40.3	41.5	34.8	45.4	44.0	30.4	
1997	40.1	42.1	45.2	49.6	41.6	33.5	33.7	44.5	32.1	44.7	41.3	40.7	41.7	34.6	45.5	43.2	29.3	
1996	40.0	41.7	44.7	49.6	41.6	32.5	33.6	44.4	32.7	42.7	42.2	40.8	40.8	34.3	46.3	42.5	28.9	
1995	39.3	40.7	44.5	49.0	40.8	32.2	33.3	43.3	32.6	40.7	42.2	40.6	39.6	33.5	44.9	41.0	29.2	
<b>INDICATOR 2 - Total taxes and compulsory actual social contributions payable to general government, including those for government as an employer</b>																		
2002	40.5	41.0	46.6	48.8	40.2	36.2	35.5	43.9	28.6	41.8	41.9	39.5	48.4	36.4	45.9	50.7	35.9	
2001	41.1	41.4	46.2	49.8	40.8	36.9	34.9	44.7	30.5	42.5	40.7	40.0	45.3	35.5	46.1	52.2	37.3	
2000	41.9	42.3	46.0	49.5	42.5	38.7	35.0	45.0	32.1	42.7	40.7	41.5	43.5	36.4	48.0	53.9	37.5	
1999	42.0	42.5	46.0	51.3	42.4	37.3	34.4	45.5	32.1	43.3	40.4	41.7	44.3	36.0	46.8	53.8	36.9	
1998	41.5	42.0	46.4	49.9	41.6	36.3	33.7	44.8	32.1	43.2	40.2	40.3	44.3	34.9	46.4	53.1	36.6	
1997	41.5	42.3	45.7	49.6	41.6	34.3	33.8	44.9	32.8	44.7	41.5	40.7	44.5	34.7	46.5	52.5	35.6	
1996	41.3	41.9	45.3	49.6	41.6	33.0	33.7	44.8	33.5	42.7	42.4	40.8	43.7	34.4	47.3	51.9	35.0	
1995	40.6	41.0	45.1	49.0	40.8	32.6	33.4	43.7	33.4	41.1	42.3	40.6	42.3	33.6	46.0	49.5	35.4	
<b>INDICATOR 3 - Total taxes and compulsory social contributions payable to general government, including those for government as an employer</b>																		
2002	41.5	42.1	48.7	49.7	41.2	38.4	36.4	45.8	29.7	42.1	42.8	39.5	50.1	37.3	45.9	51.4	36.5	
2001	42.1	42.5	48.2	50.7	41.8	39.1	35.8	46.5	31.7	42.8	41.6	40.0	47.1	36.5	46.1	52.8	37.9	
2000	42.9	43.4	47.9	50.4	43.6	40.9	35.9	46.8	33.3	43.0	41.5	41.5	45.5	37.3	48.0	54.6	38.2	
1999	43.0	43.5	48.0	52.3	43.5	39.6	35.3	47.3	33.4	43.6	41.3	41.7	46.3	36.7	46.9	54.3	37.6	
1998	42.5	43.0	48.5	51.0	42.8	38.4	34.6	46.6	33.6	43.6	41.2	40.3	46.4	35.7	46.5	53.7	37.3	
1997	42.6	43.4	47.8	50.6	42.7	36.4	34.8	46.8	34.3	45.1	42.6	40.7	46.6	35.4	46.7	53.0	36.2	
1996	42.4	43.0	47.4	50.7	42.7	35.1	34.7	46.6	35.2	43.1	43.5	40.8	45.9	35.2	47.5	52.5	35.7	
1995	41.8	42.3	47.1	50.1	41.9	34.7	34.3	45.4	35.2	42.8	43.6	40.6	44.6	34.5	46.3	50.1	36.1	
<b>INDICATOR 4 - Total taxes and social contributions payable to general government including those for government as an employer</b>																		
2002	41.7	42.2	48.7	49.7	41.6	38.4	36.4	45.8	29.7	42.1	42.9	39.5	50.2	37.4	46.1	51.5	37.2	
2001	42.3	42.6	48.2	50.7	42.2	39.1	35.8	46.5	31.7	42.8	41.6	40.0	47.2	36.5	46.3	52.9	38.6	
2000	43.1	43.5	48.0	50.4	44.0	40.9	35.9	46.8	33.3	43.0	41.6	41.5	45.6	37.3	48.2	54.7	38.7	
1999	43.2	43.7	48.0	52.3	43.9	39.6	35.3	47.3	33.4	43.6	41.4	41.7	46.4	36.7	47.2	54.5	38.1	
1998	42.7	43.2	48.5	51.0	43.2	38.4	34.6	46.6	33.6	43.6	41.2	40.3	46.5	35.7	46.8	53.8	37.8	
1997	42.8	43.6	47.8	50.6	43.2	36.4	34.8	46.8	34.3	45.1	42.6	40.7	46.7	35.4	47.0	53.1	36.8	
1996	42.6	43.2	47.4	50.7	43.2	35.1	34.7	46.6	35.2	43.1	43.6	40.8	46.0	35.2	47.9	52.6	36.2	
1995	42.0	42.5	47.1	50.1	42.3	34.7	34.3	45.4	35.2	42.8	43.6	40.6	44.7	34.5	46.7	50.2	36.7	

**NOTES** For Denmark, Spain and France (and for Sweden in 2002) the figures indicated for compulsory actual social contributions may include some elements of voluntary actual social contributions.

The split of taxes on production and imports for Portugal and the split of actual social contributions for Spain and Portugal was partly missing for the year 2002. As an approximation, the breakdown for 2001 has been applied to the totals provided for 2002.

For the Netherlands for 1995-2002 and for the Luxembourg for 1995-1997, taxes on products payable to the European Union (S.212) include some amounts of 'Other taxes on production' (d29) payable to the European Union (S212). These amounts are nil or not available for the other Member States (and for Luxembourg for 1998-2002).

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