

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

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

from 2020

- a) Länder tax revenue
[Länder shares of income and corporation tax revenue plus revenue from Länder taxes]
- b) Länder shares of VAT revenue
- c) Länder fiscal capacity prior to equalisation
- d) Deductions (-) and top-ups (+) under the equalisation scheme
- e) Länder fiscal capacity after equalisation of Länder finances
- f) Supplementary federal grants
- g) Fiscal capacity after equalisation plus (i) general supplementary federal grants and (ii) supplementary federal grants for local authorities with low revenue-generating capacity

a) Länder tax revenue

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

1. Länder tax revenue (in € million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	37,919	36,569	26,826	14,665	15,745	5,350	8,182	2,662	5,796	2,575	3,911	2,063	1,579	7,984	5,859	1,301	178,987

2. Länder tax revenue (€ per capita)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	2,115	2,787	2,416	1,834	2,504	1,317	1,999	1,218	1,994	1,212	1,549	1,282	1,603	2,180	3,175	1,915	2,153

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

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	98.2	129.4	112.2	85.2	116.3	61.1	92.8	56.5	92.6	56.3	71.9	59.5	74.4	101.2	147.5	88.9	100.0

*) provisional

b) Länder shares of VAT revenue

1. Full distribution by population (in € million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	25,032	18,320	15,498	11,162	8,779	5,672	5,713	3,053	4,057	2,967	3,525	2,247	1,375	5,113	2,576	949	116,037

2. Distribution per capita (in €)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396	1,396

*) provisional

c) Länder fiscal capacity prior to equalisation

1. Financial capacity (in € million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	79,343	69,677	54,342	32,603	31,496	13,457	17,353	7,025	12,425	6,786	9,294	5,237	3,652	16,121	11,158	2,879	372,848

2. Financial capacity as a percentage of equalisation index

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	101.3	121.5	112.0	93.3	114.6	75.8	97.0	73.2	97.8	73.1	83.7	73.7	84.9	74.6	102.5	71.8	100.0

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

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

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	-624	-7,771	-3,674	1,471	-2,531	2,708	334	1,619	172	1,576	1,139	1,177	411	3,454	-172	712	± 14.772

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

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	-35	-592	-331	184	-402	666	82	740	59	741	451	731	417	943	-93	1,047	---

*) provisional

e) Länder fiscal capacity after equalisation of Länder finances

1. Financial capacity (in € million)

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	78,719	61,907	50,668	34,075	28,965	16,165	17,687	8,644	12,598	8,362	10,432	6,414	4,062	19,576	10,986	3,590	372,848

2. Financial capacity as a percentage of equalisation index

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	100.5	108.0	104.4	97.5	105.4	91.0	98.9	90.1	99.2	90.0	94.0	90.3	94.4	90.6	100.9	89.6	100.0

*) provisional

f) Supplementary federal grants

2020 supplementary federal grants in € million

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
Supplementary federal grants in total	0	0	0	683	0	1,803	241	1,105	129	1,107	673	841	277	1,639	0	387	8,885
Breakdown:																	
General supplementary federal grants *)	0	0	0	621	0	1,237	121	741	56	722	513	539	184	1,580	0	326	6,640
Special-need supplementary grants for structural unemployment	0	0	0	0	0	85	0	50	0	47	51	34	0	0	0	0	268
Special-need supplementary federal grants for administrative costs	0	0	0	0	0	47	48	71	66	71	81	72	66	59	0	60	642
Supplementary federal grants for local authorities with low revenue-generating capacity *)	0	0	0	0	0	434	0	230	0	248	25	191	23	0	0	0	1,151
Supplementary federal grants to compensate for low research funding capacity *)	0	0	0	62	0	0	72	12	7	19	3	5	3	0	0	0	184

*) provisional

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

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

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	78,719	61,907	50,668	34,696	28,965	17,835	17,808	9,615	12,653	9,331	10,970	7,144	4,270	21,155	10,986	3,917	380,639

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

	NW	BY	BW	NI	HE	SN	RP	ST	SH	TH	BB	MV	SL	BE	HH	HB	Total
2020*)	100.5	108.0	104.4	99.3	105.4	100.5	99.6	100.2	99.6	100.5	98.8	100.5	99.2	97.9	100.9	97.7	102.1

*) provisional