



National Accounts of OECD Countries

GENERAL GOVERNMENT
ACCOUNTS

2009-2016

National Accounts of OECD Countries, General Government Accounts

2017

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document, as well as any data and any map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

Please cite this publication as:

OECD (2018), *National Accounts of OECD Countries, General Government Accounts 2017*, OECD Publishing, Paris.
http://dx.doi.org/10.1787/na_gga-2018-en

ISBN 978-92-64-29053-2 (print)
ISBN 978-92-64-29054-9 (PDF)

Series: National Accounts of OECD Countries, General Government Accounts
ISSN 2221-5344 (print)
ISSN 2221-5352 (online)

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Corrigenda to OECD publications may be found on line at: www.oecd.org/publishing/corrigenda.

© OECD 2018

You can copy, download or print OECD content for your own use, and you can include excerpts from OECD publications, databases and multimedia products in your own documents, presentations, blogs, websites and teaching materials, provided that suitable acknowledgment of OECD as source and copyright owner is given. All requests for public or commercial use and translation rights should be submitted to rights@oecd.org. Requests for permission to photocopy portions of this material for public or commercial use shall be addressed directly to the Copyright Clearance Center (CCC) at info@copyright.com or the Centre français d'exploitation du droit de copie (CFC) at contact@cfcopies.com.

Table of contents

Conventional signs and abbreviations	5
Country tables	7
Australia	8
Austria	12
Belgium	22
Canada	32
Chile	40
Czech Republic	43
Denmark	51
Estonia	59
Finland	67
France	75
Germany	83
Greece	93
Hungary	101
Iceland	109
Ireland	117
Israel	124
Italy	132
Japan	140
Korea	148
Latvia	156
Luxembourg	164
Mexico	172
Netherlands	180
New Zealand	188
Norway	192
Poland	199
Portugal	207
Slovak Republic	215
Slovenia	223
Spain	231
Sweden	241
Switzerland	249
Turkey	259
United Kingdom	266
United States	273

Follow OECD Publications on:



http://twitter.com/OECD_Pubs



<http://www.facebook.com/OECDPublications>



<http://www.linkedin.com/groups/OECD-Publications-4645871>



<http://www.youtube.com/oecdlibrary>



<http://www.oecd.org/oecdirect/>

Conventional signs and abbreviations

Signs and abbreviations

Totals may not add up due to rounding.

..	Not available
0	Nil or negligible
.	Decimal point
|	Break in series
e	Estimated value
excl.	Excluding
inv.	Inventories
n.e.c.	Not elsewhere classified
cont.	Contributions
VAT	Value-Added Tax

ISO abbreviations for currency

Australia	dollar	AUD
Austria	euro	EUR
Belgium	euro	EUR
Canada	dollar	CAD
Chile	peso	CLP
Czech Republic	koruna	CZK
Denmark	krone	DKK
Estonia	euro	EUR (EEK 2011 euro)
Finland	euro	EUR
France	euro	EUR
Germany	euro	EUR
Greece	euro	EUR
Hungary	forint	HUF
Iceland	króna	ISK
Ireland	euro	EUR
Israel	sheqel	ILS
Italy	euro	EUR

Japan	yen	JPY
Korea	won	KRW
Luxembourg	euro	EUR
Mexico	peso	MXN
Netherlands	euro	EUR
New Zealand	dollar	NZD
Norway	krone	NOK
Poland	zloty	PLN
Portugal	euro	EUR
Slovak Republic	euro	EUR (SKK 2009 euro)
Slovenia	euro	EUR (SIT 2007 euro)
Spain	euro	EUR
Sweden	krona	SEK
Switzerland	franc	CHF
Turkey	lira	TRY
United Kingdom	pound	GBP
United States	dollar	USD

Classification

The International Standard Industrial Classification (ISIC) are available online:

Rev. 3 at <http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=2>, and

Rev. 4 at <http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=27>.

Sources and methods

- System of National Accounts 1993: <http://unstats.un.org/unsd/nationalaccount/sna1993.asp>.
- System of National Accounts 2008: <http://unstats.un.org/unsd/nationalaccount/sna2008.asp>.
- COFOG classification: <http://unstats.un.org/unsd/cr/registry/regcst.asp?Cl=4&Lg=1>.

The data in sections Financial Account and Financial balance sheet are consolidated financial accounts, except for Canada, Chile, Iceland, Japan, Korea, Mexico, Switzerland, Turkey and the United States (Central Government and State Government) which transmit only non-consolidated financial accounts.

Country tables

AUSTRALIA

Table I. General government account (SNA 2008, simplified presentation)

Million AUD

	2009	2010	2011	2012	2013	2014	2015	2016
SUMMARY OF AGGREGATES AND BALANCES								
a	Value added, gross	..	..	..	..	..	..	..
b	Saving, net	-29 898	-25 474	-32 278	-20 626	-21 102	-18 430	4 254
c	Net lending (+)/Net borrowing (-)	-71 450	-62 009	-68 308	-43 859	-45 228	-37 199	-25 284
d	Total revenue	439 059 e	476 046 e	500 868 e	526 732 e	551 024 e	566 557 e	619 358 e
	<i>of which:</i>							
e	Total tax receipts	334 343	360 178	391 025	416 392	436 034	446 137	464 724
f	Actual social contributions	..	..	..	..	..	..	..
g	Total expenditure	510 509 e	538 055 e	569 176 e	570 591 e	596 252 e	604 873 e	644 642 e
	<i>of which:</i>							
h	Interest	22 446	26 373	27 439	26 135	29 112	28 428	27 610
i	Compensation of employees	..	..	..	..	..	..	..
j	Social benefits and transfers in kind	137 190	146 917	158 074	163 252	173 197	179 719	183 747
k	Gross fixed capital formation	55 180	53 865	54 945	50 412	51 145	51 071	52 557
l	Total liabilities (consolidated)	509 367	598 501	699 101	914 682	897 781	1 003 665	1 069 448
m	Financial net worth	52 668	-1 394	-84 283	-262 388	-180 783	-237 362	-239 489
n	Deficit/Surplus	-71 450	-62 009	-68 308	-43 859	-45 228	-37 199	-25 284
o	Maastricht debt	..	..	..	..	..	..	..
p	Gross domestic product	1 299 079	1 414 219	1 496 800	1 533 882	1 595 776	1 621 404	1 659 604
								1 754 724
I.1 GENERAL GOVERNMENT								
Production account								
1	Output	252 479 e	272 112 e	285 947 e	294 653 e	302 252 e	309 168 e	325 947 e
2	Market output and output for own final use	..	..	..	..	..	..	..
3	Non-market output	252 479	272 112	285 947	294 653	302 252	309 168	325 947
4	Payments for non-market output	55 973	60 673	60 662	65 027	66 139	65 828	68 171
5	Non-market output, other	196 506	211 439	225 285	229 626	236 113	243 340	257 776
6	Market output and payments for non-market output (2 + 4)	55 973 e	60 673 e	60 662 e	65 027 e	66 139 e	65 828 e	68 171 e
7	Intermediate consumption	..	..	..	..	..	..	..
8	Value added, gross	..	..	..	..	..	..	..
9	Consumption of fixed capital	27 429	28 677	30 125	31 672	33 376	34 904	36 340
10	Value added, net	..	..	..	..	..	..	..
Generation of income account								
11	Compensation of employees, payable	..	..	..	..	..	..	..
12	Other taxes on production, payable	..	..	..	..	..	..	..
13	Other subsidies on production, receivable	..	..	..	..	..	..	..
14	Operating surplus, net	..	..	..	..	..	..	..
Allocation of primary income account								
15	Taxes on production and imports, receivable	144 778	152 362	156 768	170 617	182 265	182 235	193 862
16	Subsidies, payable	16 737	17 486	18 948	22 622	24 518	22 008	22 473
17	Property income, receivable	31 709	32 513	33 199	33 737	34 539	36 701	33 677
18	Property income, payable	22 446	26 373	27 439	26 135	29 112	28 428	27 610
19	Interest, payable	22 446	26 373	27 439	26 135	29 112	28 428	27 610
20	Other property income, payable	0	0	0	0	..	..	..
21	Balance of primary incomes, net	137 304	141 016	143 580	155 597	163 174	168 500	177 456
Secondary distribution of income account								
22	Current taxes on income and wealth, receivable	192 481	214 856	233 548	238 121	247 360	261 947	272 307
23	Social contributions, receivable	0	0	0	0	0	0	..
24	Actual social contributions	..	..	..	..	..	..	..
25	Imputed social contributions	..	..	..	..	..	..	..
26	Other current transfers, receivable	12 451	14 082	15 204	17 666	18 936	17 725	19 801
27	Current taxes on income and wealth, payable	0	0	0	0	..	..	..
28	Social benefits other than social transfers in kind, payable	99 948	106 495	114 194	119 220	126 913	130 351	132 198
29	Social transfers in kind (via market producers), payable	37 242	40 422	43 880	44 032	46 284	49 368	51 549
30	Social benefits and transfers in kind (via market producers), payable	137 190	146 917	158 074	163 252	173 197	179 719	183 747
31	Other current transfers, payable	38 438	37 072	41 251	39 132	41 262	43 543	42 199
32	Disposable income, net	203 850	226 387	236 887	253 032	261 295	274 278	295 167
Use of disposable income account								
33	Final consumption expenditure	233 748	251 861	269 165	273 658	282 397	292 708	309 325
34	Individual consumption expenditure	144 873	155 859	164 639	167 323	172 240	182 591	192 973
35	Collective consumption expenditure	88 875	96 002	104 526	106 335	110 157	110 117	116 352
36	Adjustment for net equity of households in pension funds	0	0	0	0	..	..	..
37	Saving, gross	-2 469	3 203	-2 153	11 046	12 274	16 474	22 182
38	Saving, net	-29 898	-25 474	-32 278	-20 626	-21 102	-18 430	4 254
Capital account								
39	Consumption of fixed capital	27 429	28 677	30 125	31 672	33 376	34 904	36 340
40	Capital transfers, receivable	1 666	1 560	1 487	1 562	1 785	2 120	2 438
41	Capital taxes	0	0	0	0	0	..	..
42	Other capital transfers and investment grants, receivable	..	..	..	..	..	..	..
43	Capital transfers, payable	12 568	11 141	10 086	8 248	7 365	6 659	6 499
44	Gross capital formation and acquisitions of non-produced assets	58 080	55 631	57 556	48 221	51 922	50 252	55 318
45	Gross capital formation	55 480	53 899	55 332	50 275	51 327	51 214	52 920
46	Gross fixed capital formation	55 180	53 865	54 945	50 412	51 145	51 071	52 557
47	Changes in inv. and acquisitions less disposals of valuables	300	34	387	-137	182	143	363
48	Acquisitions less disposals of non-produced non-financial assets	2 600	1 732	2 224	-2 054	595	-962	2 398
49	Net lending (+)/Net borrowing (-)	-71 450	-62 009	-68 308	-43 859	-45 228	-37 199	-25 284
50	Total expenditure	510 509 e	538 055 e	569 176 e	570 591 e	596 252 e	604 873 e	644 642 e
51	Total revenue	439 059 e	476 046 e	500 868 e	526 732 e	551 024 e	566 557 e	619 358 e

AUSTRALIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million AUD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-68 574	-62 335	-73 910	-82 215	-63 218	-51 609	-26 315	-53 731
53 Total financial assets	26 743	11 668	9 237	5 197	-10 638	12 736	18 446	15 213
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
55 Currency and deposits	14 572	10 063	18 476	10 067	15 061	15 006	5 004	18 359
56 Debt securities	18 743	418	-10 231	-6 424	-10 978	-6 079	4 353	4 969
57 Loans	-2 621	8 029	9 497	6 521	-276	6 977	17 921	87
58 Equity and investment fund shares/units	1 605	-5 468	1 029	-12 293	-16 024	1 079	-12 947	-22 599
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
60 Financial derivatives and employee stock options	-3 656	-6 561	-8 220	-4 427	-2 147	-2 076	-2 878	-5 408
61 Other accounts receivable	-1 900	5 187	-1 314	11 753	3 726	-2 171	6 993	19 805
62 Financial liabilities	95 317	74 003	83 147	87 412	52 580	64 345	44 761	68 944
63 Monetary gold and special drawing rights	4 845	0	0	0	0	0	0	..
64 Currency and deposits	192	118	80	132	128	108	120	116
65 Debt securities	62 206	59 947	53 957	45 398	37 926	53 638	53 169	73 107
66 Loans	10 883	11 089	31 814	24 233	12 966	10 991	1 505	-6 874
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
68 Insurance pension and standardised guarantees	12 229	11 082	6 396	11 503	11 212	12 697	15 371	13 679
69 Financial derivatives and employee stock options	-1 440	-2 433	-4 686	-2 553	-7 144	-3 501	-6 565	-2 485
70 Other accounts payable	6 402	-5 800	-4 414	8 699	-2 508	-9 588	-18 839	-8 599
Financial balance sheet								
71 Financial net worth	52 668	-1 394	-84 283	-262 388	-180 783	-237 362	-239 489	-284 146
72 Financial assets	562 035	597 107	614 818	652 294	716 998	766 303	829 959	917 950
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
74 Currency and deposits	44 925	47 312	66 127	76 072	91 853	107 169	112 674	131 187
75 Debt securities	75 200	74 534	63 676	59 405	50 556	45 469	50 479	56 394
76 Loans	59 288	66 969	76 316	82 583	80 949	88 037	107 310	108 657
77 Equity and investment fund shares/units	305 961	324 065	329 226	342 936	397 095	430 222	455 391	497 931
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
79 Financial derivatives and employee stock options	1 725	4 950	1 439	464	824	1 714	1 524	923
80 Other accounts receivable	74 936	79 277	78 034	90 834	95 721	93 692	102 581	122 858
81 Financial liabilities	509 367	598 501	699 101	914 682	897 781	1 003 665	1 069 448	1 202 096
82 Monetary gold and special drawing rights	5 370	4 672	4 646	4 563	5 306	5 444	5 853	5 710
83 Currency and deposits	3 136	3 254	3 334	3 466	3 596	3 702	3 822	3 938
84 Debt securities	124 502	182 983	251 234	297 779	326 284	402 367	449 884	515 969
85 Loans	59 245	70 334	102 141	126 372	139 338	150 329	151 834	144 960
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
87 Insurance pension and standardised guarantees	232 208	258 438	262 999	398 604	340 664	368 267	404 621	363 779
88 Financial derivatives and employee stock options	1 423	1 010	1 264	1 313	2 548	3 147	620	1 671
89 Other accounts payable	83 483	77 810	73 483	82 585	80 045	70 409	52 814	166 069
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	..	..	..	..	..	..	..	..
2 Intermediate consumption	..	..	..	..	..	..	..	..
3 Value added, gross	..	..	..	..	..	..	..	..
4 Value added, net	..	..	..	..	..	..	..	..
Generation of income account								
5 Compensation of employees, payable	..	..	..	..	..	..	..	..
6 Operating surplus, net	..	..	..	..	..	..	..	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	82 101	85 685	88 294	98 266	100 784	92 702	102 337	104 488
8 Subsidies, payable	8 670	9 004	10 482	14 170	16 152	13 213	13 532	14 636
9 Interest, payable	15 179	18 545	19 238	17 494	18 898	19 129	19 326	19 426
10 Balance of primary incomes, net	73 046	68 671	68 419	77 344	75 679	72 073	80 119	82 924
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	188 573	210 988	229 186	233 395	242 438	256 342	266 372	283 391
12 Social contributions, receivable	..	..	..	..	..	..	..	..
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	4 807	5 439	6 039	8 049	9 345	8 001	9 766	12 967
16 Social benefits other than social transfers in kind, payable	97 894	104 899	112 740	117 712	125 505	129 069	130 698	128 486
17 Social transfers in kind (via market producers), payable	..	..	..	..	..	..	..	..
18 Other current transfers, payable	92 543	94 783	102 561	102 315	107 204	114 632	116 674	122 505
19 Disposable income, net	75 988	85 416	88 343	98 760	94 755	92 715	108 885	128 291
Use of disposable income account								
20 Final consumption expenditure	92 114	99 167	107 181	108 170	112 564	117 214	125 514	131 714
21 Individual consumption expenditure	..	..	..	..	..	..	..	..
22 Collective consumption expenditure	..	..	..	..	..	..	..	..
23 Saving, gross	-6 724	-4 091	-8 710	1 300	-6 489	-12 568	-4 055	9 269
24 Saving, net	-16 127	-13 751	-18 838	-9 410	-17 809	-24 499	-16 630	-3 423
Capital account								
25 Capital transfers, receivable	192	123	110	82	59	37	88	115
26 Capital transfers, payable	25 061	24 812	18 810	12 633	14 382	11 596	9 929	11 858
27 Gross capital formation	17 175	16 856	18 694	14 416	15 779	16 633	16 380	18 150
28 Acquisitions less disposals of non-produced non-financial assets	939	393	596	-1 163	-38	-1 843	128	-62
29 Net lending (+)/Net borrowing (-)	-49 706	-46 030	-46 698	-24 504	-36 553	-38 917	-30 404	-20 562
30 Total expenditure	..	..	..	..	..	..	..	..
31 Total revenue	..	..	..	..	..	..	..	..

AUSTRALIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million AUD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-49 806	-47 599	-47 321	-38 474	-27 292	-41 779	-31 842	-29 613
33 Total financial assets	27 286	11 605	613	19 060	4 621	4 648	4 208	37 130
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
35 Currency and deposits	7 473	4 743	11 101	6 658	7 862	2 668	-5 520	11 100
36 Debt securities	19 671	-3 326	-10 336	-140	-6 796	-3 955	3 342	4 782
37 Loans	-642	2 657	498	4 189	4 050	3 684	4 803	4 705
38 Equity and investment fund shares/units	6 251	9 588	8 563	751	-2 812	5 956	-2 093	2 252
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
40 Financial derivatives and employee stock options	-3 656	-6 561	-8 220	-4 427	-2 147	-2 076	-2 878	-5 408
41 Other accounts receivable	-1 811	4 504	-993	12 029	4 464	-1 629	6 554	19 699
42 Financial liabilities	77 092	59 204	47 934	57 534	31 913	46 427	36 050	66 743
43 Monetary gold and special drawing rights	4 845	0	0	0	0	0	0	..
44 Currency and deposits	192	118	80	132	128	108	120	116
45 Debt securities	62 121	59 956	53 377	44 187	37 113	53 173	53 093	72 861
46 Loans	-270	-201	203	-149	168	-58	59	-159
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
48 Insurance pension and standardised guarantees	7 971	7 671	5 258	7 112	7 830	8 328	8 772	8 615
49 Financial derivatives and employee stock options	-1 440	-2 433	-4 686	-2 553	-7 144	-3 501	-6 565	-2 485
50 Other accounts payable	3 673	-5 907	-6 298	8 805	-6 182	-11 623	-19 429	-12 205
Financial balance sheet								
51 Financial net worth	-101 553	-161 960	-223 851	-339 512	-289 183	-357 533	-386 856	-455 679
52 Financial assets	220 070	228 765	234 319	265 504	297 330	323 280	348 878	401 871
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
54 Currency and deposits	25 095	22 162	33 398	39 921	48 501	51 480	46 454	57 708
55 Debt securities	54 484	49 922	39 787	41 337	36 734	33 567	37 646	43 415
56 Loans	18 139	20 448	20 796	24 731	27 423	31 218	37 373	43 338
57 Equity and investment fund shares/units	52 702	59 700	68 238	75 314	94 486	117 426	129 556	139 991
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
59 Financial derivatives and employee stock options	1 725	4 950	1 439	464	824	1 714	1 524	923
60 Other accounts receivable	67 925	71 583	70 661	83 737	89 362	87 875	96 325	116 496
61 Financial liabilities	321 623	390 725	458 170	605 016	586 513	680 813	735 734	857 550
62 Monetary gold and special drawing rights	5 370	4 672	4 646	4 563	5 306	5 444	5 853	5 710
63 Currency and deposits	3 136	3 254	3 334	3 466	3 596	3 702	3 822	3 938
64 Debt securities	124 709	183 234	251 115	296 564	324 371	399 954	447 461	513 361
65 Loans	1 428	1 227	1 430	1 281	1 449	1 391	1 450	1 291
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67 Insurance pension and standardised guarantees	130 740	148 280	153 544	245 785	203 413	233 016	260 554	245 423
68 Financial derivatives and employee stock options	1 423	1 010	1 264	1 313	2 548	3 147	620	1 671
69 Other accounts payable	54 817	49 048	42 837	52 044	45 830	34 159	15 974	86 156
I.3 STATE GOVERNMENT								
Production account								
1 Output	..	..	..	..	..	..	..	..
2 Intermediate consumption	..	..	..	..	..	..	..	..
3 Value added, gross	..	..	..	..	..	..	..	..
4 Value added, net	..	..	..	..	..	..	..	..
Generation of income account								
5 Compensation of employees, payable	..	..	..	..	..	..	..	..
6 Operating surplus, net	..	..	..	..	..	..	..	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	62 677	66 677	68 474	72 351	81 481	89 533	91 525	93 326
8 Subsidies, payable	8 067	8 482	8 466	8 452	8 366	8 795	8 941	8 401
9 Interest, payable	7 501	8 063	8 407	8 836	10 365	9 450	8 455	7 476
10 Balance of primary incomes, net	64 258	72 345	75 162	78 254	87 495	96 426	97 337	104 011
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	3 909	3 868	4 362	4 725	4 921	5 606	5 935	6 680
12 Social contributions, receivable	..	..	..	..	..	..	..	..
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	83 228	88 563	92 943	94 382	98 393	105 496	109 832	119 040
16 Social benefits other than social transfers in kind, payable	2 054	1 596	1 454	1 507	1 408	1 283	1 500	1 766
17 Social transfers in kind (via market producers), payable	..	..	..	..	..	..	..	..
18 Other current transfers, payable	21 480	22 208	22 468	21 581	22 860	24 683	25 322	27 000
19 Disposable income, net	127 864	140 971	148 544	154 273	166 540	181 563	186 282	200 965
Use of disposable income account								
20 Final consumption expenditure	141 634	152 694	161 984	165 488	169 833	175 494	183 811	193 290
21 Individual consumption expenditure	..	..	..	..	..	..	..	..
22 Collective consumption expenditure	..	..	..	..	..	..	..	..
23 Saving, gross	4 256	7 294	6 557	9 747	18 762	29 042	26 235	32 023
24 Saving, net	-13 770	-11 723	-13 440	-11 215	-3 293	6 069	2 471	7 675
Capital account								
25 Capital transfers, receivable	23 792	20 732	15 260	9 714	11 641	10 195	9 267	11 629
26 Capital transfers, payable	9 826	5 623	5 160	3 848	2 898	3 174	3 486	3 438
27 Gross capital formation	38 305	37 044	36 638	35 859	35 548	34 581	36 540	43 029
28 Acquisitions less disposals of non-produced non-financial assets	1 661	1 339	1 628	-891	633	881	2 270	1 905
29 Net lending (+)/Net borrowing (-)	-21 744	-15 979	-21 609	-19 355	-8 674	601	-6 795	-4 721
30 Total expenditure	..	..	..	..	..	..	..	..
31 Total revenue	..	..	..	..	..	..	..	..

AUSTRALIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million AUD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-18 768	-14 736	-26 589	-43 741	-35 926	-9 830	5 527	-24 118
33 Total financial assets	-580	103	7 828	-14 034	-15 693	7 837	15 155	-21 965
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
35 Currency and deposits	7 099	5 320	7 375	3 409	7 199	12 338	10 524	7 259
36 Debt securities	-927	3 896	-151	-6 853	-4 535	-2 369	1 004	217
37 Loans	-2 001	5 270	8 455	2 731	-4 399	3 286	14 039	-4 696
38 Equity and investment fund shares/units	-4 646	-15 056	-7 534	-13 044	-13 212	-4 877	-10 854	-24 851
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
41 Other accounts receivable	-105	673	-317	-277	-746	-541	442	106
42 Financial liabilities	18 188	14 839	34 417	29 707	20 233	17 667	9 628	2 153
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
44 Currency and deposits	0	0	0	0	0	0	0	..
45 Debt securities	86	143	324	642	460	220	69	276
46 Loans	11 131	11 188	31 067	24 781	12 725	11 042	2 367	-6 793
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
48 Insurance pension and standardised guarantees	4 258	3 411	1 138	4 391	3 382	4 369	6 599	5 064
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
50 Other accounts payable	2 713	97	1 888	-107	3 666	2 036	593	3 606
Financial balance sheet								
51 Financial net worth	154 221	160 566	139 568	77 124	108 400	120 171	147 367	171 533
52 Financial assets	345 782	372 241	383 862	390 134	422 641	445 856	484 855	519 818
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
54 Currency and deposits	19 830	25 150	32 729	36 151	43 352	55 689	66 220	73 479
55 Debt securities	22 202	26 281	25 562	19 325	14 789	12 735	13 683	13 871
56 Loans	43 460	48 730	57 185	59 916	55 517	58 803	72 842	68 146
57 Equity and investment fund shares/units	253 259	264 365	260 988	267 622	302 609	312 796	325 835	357 940
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
60 Other accounts receivable	7 031	7 715	7 398	7 120	6 374	5 833	6 275	6 382
61 Financial liabilities	191 561	211 675	244 294	313 010	314 241	325 685	337 488	348 285
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
63 Currency and deposits	0	0	0	0	0	0	0	..
64 Debt securities	1 279	1 418	1 792	2 472	2 880	3 246	3 273	3 500
65 Loans	60 128	71 316	102 376	127 155	139 880	150 922	153 289	146 496
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67 Insurance pension and standardised guarantees	101 468	110 158	109 455	152 819	137 251	135 251	144 067	118 356
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
69 Other accounts payable	28 686	28 783	30 671	30 564	34 230	36 266	36 859	79 933

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/85656>.

Source: Australian Bureau of Statistics (ABS).

AUSTRIA

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	41 720	42 534	43 240	44 371	44 937	45 839	47 460	48 767
b	Saving, net	-8 477	-8 169	-3 852	-2 224	-1 572	-326	1 553	-2 116
c	Net lending (+)/Net borrowing (-)	-15 352	-13 142	-7 919	-6 975	-6 316	-8 944	-3 561	-5 804
d	Total revenue	140 609	143 210	149 927	156 216	160 976	165 361	172 071	173 329
	<i>of which:</i>								
e	Total tax receipts	77 531	79 842	84 100	88 123	91 237	93 859	98 167	96 802
f	Actual social contributions	40 932	41 762	43 691	45 227	47 144	48 620	50 237	52 136
g	Total expenditure	155 961	156 351	157 846	163 192	167 292	174 305	175 632	179 133
	<i>of which:</i>								
h	Interest	9 052	8 561	8 635	8 645	8 428	8 119	8 068	7 448
i	Compensation of employees	32 532	33 041	33 404	34 218	34 632	35 359	36 753	37 930
j	Social benefits and transfers in kind	65 413	67 624	68 727	71 254	74 029	76 587	78 969	81 456
k	Gross fixed capital formation	9 706	9 613	9 388	9 358	9 851	9 850	10 187	10 601
l	Total liabilities (consolidated)	266 241	284 772	300 222	326 686	321 920	355 277	362 929	376 902
m	Financial net worth	-143 558	-152 109	-164 981	-181 414	-183 023	-196 347	-193 281	-202 025
n	Deficit/Surplus	-15 352	-13 142	-7 919	-6 975	-6 316	-8 944	-3 561	-5 804
o	Maastricht debt	229 189	243 871	254 858	260 215	262 404	279 036	290 567	295 245
p	Gross domestic product	288 044	295 897	310 129	318 653	323 910	333 063	344 493	353 297
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	61 272	62 453	63 479	64 991	66 019	67 115	69 521	71 410
2	Market output and output for own final use	4 809	4 963	5 304	5 409	5 545	5 619	5 868	6 016
3	Non-market output	56 463	57 490	58 176	59 581	60 474	61 496	63 653	65 394
4	Payments for non-market output	7 467	7 703	7 795	8 072	8 313	8 463	8 880	9 219
5	Non-market output, other	48 996	49 787	50 381	51 509	52 161	53 033	54 773	56 175
6	Market output and payments for non-market output (2 + 4)	12 276	12 666	13 098	13 482	13 858	14 083	14 749	15 235
7	Intermediate consumption	19 552	19 919	20 239	20 620	21 082	21 276	22 061	22 643
8	Value added, gross	41 720	42 534	43 240	44 371	44 937	45 839	47 460	48 767
9	Consumption of fixed capital	7 692	7 999	8 223	8 467	8 604	8 756	8 872	9 039
10	Value added, net	34 028	34 535	35 017	35 904	36 332	37 084	38 588	39 728
Generation of income account									
11	Compensation of employees, payable	32 532	33 041	33 404	34 218	34 632	35 359	36 753	37 930
12	Other taxes on production, payable	1 388	1 405	1 445	1 492	1 500	1 525	1 607	1 621
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	107	90	168	194	201	200	228	178
Allocation of primary income account									
15	Taxes on production and imports, receivable	41 159	42 277	44 478	46 399	46 949	47 789	49 175	50 856
16	Subsidies, payable	4 706	4 622	4 568	4 709	4 379	4 524	4 520	4 962
17	Property income, receivable	4 257	3 972	3 987	3 770	3 639	3 580	3 327	3 219
18	Property income, payable	9 052	8 568	8 643	8 656	8 435	8 119	8 068	7 448
19	Interest, payable	9 052	8 561	8 635	8 645	8 428	8 119	8 068	7 448
20	Other property income, payable	0	6	8	11	7	0	0	0
21	Balance of primary incomes, net	31 765	33 148	35 422	36 998	37 975	38 925	40 142	41 843
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	36 243	37 521	39 571	41 693	43 540	45 775	48 904	45 891
23	Social contributions, receivable	43 061	43 868	45 763	47 252	49 116	50 533	52 148	54 029
24	Actual social contributions	40 932	41 762	43 691	45 227	47 144	48 620	50 237	52 136
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	1 994	2 382	2 399	2 925	2 868	2 965	3 254	3 434
27	Current taxes on income and wealth, payable	42	56	36	37	127	125	169	32
28	Social benefits other than social transfers in kind, payable	54 830	56 775	57 403	59 476	61 681	63 647	65 308	66 989
29	Social transfers in kind (via market producers), payable	10 584	10 850	11 324	11 778	12 349	12 940	13 661	14 467
30	Social benefits and transfers in kind (via market producers), payable	65 413	67 624	68 727	71 254	74 029	76 587	78 969	81 456
31	Other current transfers, payable	7 089	7 620	7 864	8 292	8 754	8 779	8 984	9 650
32	Disposable income, net	51 102	52 468	57 853	61 063	62 938	65 646	69 986	68 527
Use of disposable income account									
33	Final consumption expenditure	59 580	60 637	61 705	63 287	64 510	65 972	68 434	70 642
34	Individual consumption expenditure	35 964	36 778	37 676	38 857	39 914	41 078	42 831	44 526
35	Collective consumption expenditure	23 616	23 859	24 029	24 430	24 596	24 895	25 603	26 116
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-785	-170	4 370	6 243	7 033	8 430	10 425	6 923
38	Saving, net	-8 477	-8 169	-3 852	-2 224	-1 572	-326	1 553	-2 116
Capital account									
39	Consumption of fixed capital	7 692	7 999	8 223	8 467	8 604	8 756	8 872	9 039
40	Capital transfers, receivable	1 620	525	629	695	1 005	637	515	665
41	Capital taxes	130	45	51	32	747	296	88	55
42	Other capital transfers and investment grants, receivable	1 490	480	578	664	258	342	427	610
43	Capital transfers, payable	6 422	3 678	3 531	4 612	4 543	8 282	4 378	2 816
44	Gross capital formation and acquisitions of non-produced assets	9 764	9 818	9 388	9 302	9 811	9 730	10 122	10 576
45	Gross capital formation	9 737	9 629	9 396	9 364	9 856	9 856	10 185	10 678
46	Gross fixed capital formation	9 706	9 613	9 388	9 358	9 851	9 850	10 187	10 601
47	Changes in inv. and acquisitions less disposals of valuables	31	15	8	6	5	6	-2	77
48	Acquisitions less disposals of non-produced non-financial assets	27	189	-8	-61	-45	-126	-62	-102
49	Net lending (+)/Net borrowing (-)	-15 352	-13 142	-7 919	-6 975	-6 316	-8 944	-3 561	-5 804
50	Total expenditure	155 961	156 351	157 846	163 192	167 292	174 305	175 632	179 133
51	Total revenue	140 609	143 210	149 927	156 216	160 976	165 361	172 071	173 329

AUSTRIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-16 587	-12 800	-8 255	-7 204	-6 289	-8 777	-2 470	-5 988
53 Total financial assets	-5 195	151	1 818	-817	-1 937	-1 890	472	2 075
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	-7 769	-14	3 303	-1 872	760	-921	3 274	5 238
56 Debt securities	273	-2 113	-1 191	-1 474	-2 247	-2 616	-2 236	-801
57 Loans	-2 077	-683	1 314	3 226	917	736	-396	-2 228
58 Equity and investment fund shares/units	3 824	1 524	-884	-406	-958	-207	-1 007	-146
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	-4
60 Financial derivatives and employee stock options	-61	-429	-511	-844	-233	-83	-201	-801
61 Other accounts receivable	616	1 865	-213	552	-176	1 202	1 038	816
62 Financial liabilities	11 392	12 952	10 073	6 386	4 352	6 886	2 941	8 063
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	99	-3 093	-579	-2 442	-1 267	1 074	-1 507	165
65 Debt securities	10 930	12 868	7 924	7 381	4 299	1 309	5 003	10 074
66 Loans	2 526	3 184	3 889	1 997	431	1 104	-1 302	-2 927
67 Equity and investment fund shares/units	258	0	7	10	-3	9	65	29
68 Insurance pension and standardised guarantees	0	0	0	-8	-7	-2	-10	-17
69 Financial derivatives and employee stock options	-1 088	-501	-1 124	-1 062	-827	-820	-528	-962
70 Other accounts payable	-1 333	494	-45	511	1 726	4 213	1 222	1 702
Financial balance sheet								
71 Financial net worth	-143 558	-152 109	-164 981	-181 414	-183 023	-196 347	-193 281	-202 025
72 Financial assets	122 683	132 664	135 241	145 272	138 897	158 931	169 648	174 877
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	22 803	19 370	22 656	20 461	21 346	27 456	33 167	38 384
75 Debt securities	12 939	14 173	12 680	11 954	9 507	8 772	8 687	8 016
76 Loans	30 408	31 497	32 752	35 107	35 882	45 771	48 055	45 228
77 Equity and investment fund shares/units	46 176	55 286	55 064	56 314	51 798	54 852	55 988	59 362
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
79 Financial derivatives and employee stock options	1 319	1 404	1 286	1 549	681	1 114	1 556	935
80 Other accounts receivable	9 037	10 934	10 803	19 887	19 684	20 965	22 196	22 951
81 Financial liabilities	266 241	284 772	300 222	326 686	321 920	355 277	362 929	376 902
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	9 476	7 602	7 023	4 581	3 314	4 388	5 415	5 580
84 Debt securities	197 106	214 242	226 333	248 095	242 696	269 797	273 243	290 404
85 Loans	33 584	36 965	41 006	42 226	42 634	48 385	49 449	44 646
86 Equity and investment fund shares/units	14 117	14 153	14 058	14 700	14 898	14 970	15 451	15 757
87 Insurance pension and standardised guarantees	0	0	0	160	153	151	141	123
88 Financial derivatives and employee stock options	3 454	2 703	2 477	1 817	1 381	1 279	1 528	786
89 Other accounts payable	8 504	9 107	9 324	15 107	16 843	16 308	17 702	19 606
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	26 385	27 009	27 526	28 100	28 291	28 587	29 509	30 347
2 Intermediate consumption	8 511	8 787	9 045	8 961	9 016	8 919	9 138	9 459
3 Value added, gross	17 874	18 222	18 480	19 139	19 275	19 668	20 372	20 889
4 Value added, net	13 915	14 085	14 208	14 718	14 781	15 101	15 735	16 145
Generation of income account								
5 Compensation of employees, payable	13 235	13 434	13 522	13 929	13 981	14 283	14 831	15 253
6 Operating surplus, net	155	119	133	218	242	254	281	262
Allocation of primary income account								
7 Taxes on production and imports, receivable	37 327	38 317	40 351	42 075	42 489	43 185	44 544	46 062
8 Subsidies, payable	3 364	3 251	3 166	3 277	2 865	3 053	3 164	3 572
9 Interest, payable	8 465	8 000	8 004	8 119	7 906	7 638	7 617	7 029
10 Balance of primary incomes, net	28 502	29 796	31 906	33 197	34 131	34 905	36 099	37 659
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	35 203	36 445	38 458	40 514	42 325	44 529	47 621	44 562
12 Social contributions, receivable	7 072	7 201	7 406	7 669	7 959	8 153	8 421	8 669
13 Actual social contributions	6 125	6 268	6 497	6 744	7 071	7 284	7 547	7 803
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	2 823	2 460	3 020	2 925	2 798	2 812	2 769	2 868
16 Social benefits other than social transfers in kind, payable	16 845	17 226	16 799	17 181	17 692	18 053	18 680	18 901
17 Social transfers in kind (via market producers), payable	466	456	476	497	510	508	604	624
18 Other current transfers, payable	43 884	44 689	47 253	49 176	51 109	52 695	53 924	55 116
19 Disposable income, net	12 841	13 935	16 708	17 912	18 356	19 548	22 181	19 705
Use of disposable income account								
20 Final consumption expenditure	20 224	20 557	20 936	21 355	21 347	21 578	22 252	22 923
21 Individual consumption expenditure	7 479	7 706	7 927	8 214	8 293	8 354	8 642	8 872
22 Collective consumption expenditure	12 745	12 851	13 009	13 141	13 054	13 224	13 610	14 051
23 Saving, gross	-3 425	-2 485	44	978	1 503	2 537	4 566	1 526
24 Saving, net	-7 383	-6 622	-4 228	-3 444	-2 991	-2 030	-70	-3 218
Capital account								
25 Capital transfers, receivable	1 376	262	459	538	988	535	450	1 658
26 Capital transfers, payable	4 773	2 047	2 056	3 103	3 407	7 064	3 421	1 694
27 Gross capital formation	5 384	5 364	5 446	5 203	5 554	5 278	5 537	6 073
28 Acquisitions less disposals of non-produced non-financial assets	132	153	75	19	19	-30	-23	-47
29 Net lending (+)/Net borrowing (-)	-12 337	-9 786	-7 074	-6 810	-6 488	-9 240	-3 919	-4 536
30 Total expenditure	105 613	103 991	106 426	110 072	112 672	118 129	117 640	118 340
31 Total revenue	93 276	94 205	99 352	103 262	106 183	108 889	113 721	113 804

AUSTRIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-12 925	-10 253	-7 530	-7 093	-6 517	-9 205	-3 494	-4 670
33 Total financial assets	-3 454	-2 033	-577	-1 195	-1 882	-1 092	-840	2 417
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-7 456	-366	2 799	-2 813	-543	-343	2 409	3 730
36 Debt securities	-42	-2 450	-1 891	-1 656	-932	-2 335	-2 428	-719
37 Loans	-591	-1 050	-14	3 906	257	1 262	-51	-533
38 Equity and investment fund shares/units	3 414	551	-580	141	-435	-760	-977	-422
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	-61	-429	-511	-838	-130	-92	-200	-801
41 Other accounts receivable	1 282	1 712	-380	65	-98	1 176	406	1 161
42 Financial liabilities	9 471	8 220	6 954	5 898	4 636	8 113	2 654	7 086
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	99	-3 093	-574	-2 442	-1 262	1 074	-1 511	150
45 Debt securities	10 080	10 789	8 004	7 347	4 054	1 933	4 923	9 805
46 Loans	217	965	525	2 249	747	1 346	-1 265	-3 157
47 Equity and investment fund shares/units	258	0	-27	3	-17	5	51	18
48 Insurance pension and standardised guarantees	0	0	0	-8	-7	-2	-10	-17
49 Financial derivatives and employee stock options	-1 088	-501	-1 124	-974	-733	-713	-426	-823
50 Other accounts payable	-94	60	149	-276	1 853	4 469	892	1 112
Financial balance sheet								
51 Financial net worth	-165 795	-172 095	-185 575	-203 229	-203 966	-218 593	-216 328	-223 528
52 Financial assets	74 237	81 744	80 195	84 086	78 718	98 434	108 741	114 297
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	13 549	9 678	12 527	9 706	9 307	16 053	20 835	24 541
55 Debt securities	9 688	10 570	8 377	7 286	6 211	5 845	5 957	5 396
56 Loans	16 639	17 843	17 634	21 770	22 018	32 566	35 959	34 921
57 Equity and investment fund shares/units	25 013	32 546	30 990	33 589	29 969	31 042	32 004	34 954
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	1 319	1 403	1 286	1 087	671	1 094	1 535	915
60 Other accounts receivable	8 030	9 703	9 381	10 648	10 542	11 835	12 451	13 570
61 Financial liabilities	240 032	253 839	265 769	287 315	282 684	317 027	325 069	337 824
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	9 476	7 602	7 028	4 586	3 324	4 398	5 430	5 580
64 Debt securities	191 385	206 356	218 610	240 418	234 868	262 626	266 352	283 130
65 Loans	21 107	21 912	22 457	24 716	25 463	31 413	33 005	27 993
66 Equity and investment fund shares/units	7 635	7 524	7 467	7 722	7 732	7 731	8 122	8 335
67 Insurance pension and standardised guarantees	0	0	0	160	153	151	141	123
68 Financial derivatives and employee stock options	3 454	2 703	2 477	1 622	1 202	1 056	1 305	635
69 Other accounts payable	6 975	7 742	7 730	8 091	9 942	9 652	10 714	12 028
I.3 STATE GOVERNMENT								
Production account								
1 Output	16 092	16 304	16 522	16 867	17 111	17 397	18 115	18 897
2 Intermediate consumption	4 472	4 508	4 516	4 664	4 754	4 847	5 063	5 315
3 Value added, gross	11 621	11 795	12 006	12 204	12 357	12 550	13 052	13 582
4 Value added, net	10 284	10 406	10 572	10 725	10 852	11 007	11 490	12 000
Generation of income account								
5 Compensation of employees, payable	9 835	9 946	10 099	10 262	10 388	10 544	11 011	11 545
6 Operating surplus, net	-4	2	2	-18	-20	-28	-12	-43
Allocation of primary income account								
7 Taxes on production and imports, receivable	406	427	435	467	475	498	492	529
8 Subsidies, payable	744	751	787	800	863	833	747	769
9 Interest, payable	559	560	600	535	533	502	489	480
10 Balance of primary incomes, net	-62	-72	-109	-4	-60	-72	-62	-72
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	982	1 017	1 055	1 112	1 146	1 175	1 211	1 256
12 Social contributions, receivable	1 164	1 169	1 149	1 115	1 155	1 101	1 111	1 098
13 Actual social contributions	468	472	468	463	524	494	508	499
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	20 083	20 335	21 806	23 041	23 929	24 826	25 862	26 597
16 Social benefits other than social transfers in kind, payable	3 120	3 299	3 302	3 101	3 186	3 321	3 375	3 464
17 Social transfers in kind (via market producers), payable	1 175	1 281	1 396	1 501	1 757	1 880	2 026	2 327
18 Other current transfers, payable	4 280	4 486	4 594	5 072	5 162	5 434	5 705	5 818
19 Disposable income, net	14 767	14 665	16 003	17 096	17 755	18 256	19 003	19 604
Use of disposable income account								
20 Final consumption expenditure	15 352	15 671	15 877	16 266	16 741	17 123	17 909	18 874
21 Individual consumption expenditure	10 881	11 144	11 348	11 612	11 995	12 351	12 958	13 859
22 Collective consumption expenditure	4 470	4 527	4 529	4 654	4 747	4 771	4 951	5 015
23 Saving, gross	752	384	1 561	2 309	2 519	2 676	2 655	2 312
24 Saving, net	-585	-1 006	126	830	1 014	1 134	1 094	730
Capital account								
25 Capital transfers, receivable	217	260	170	180	265	254	201	305
26 Capital transfers, payable	1 341	1 504	1 185	1 367	1 404	1 333	1 224	2 484
27 Gross capital formation	1 575	1 612	1 558	1 605	1 488	1 527	1 411	1 454
28 Acquisitions less disposals of non-produced non-financial assets	-14	65	36	-7	-25	-30	-21	-37
29 Net lending (+)/Net borrowing (-)	-1 933	-2 538	-1 047	-477	-83	101	243	-1 284
30 Total expenditure	27 541	28 475	28 552	29 387	30 069	30 700	31 562	34 110
31 Total revenue	25 608	25 938	27 505	28 911	29 986	30 800	31 805	32 825

AUSTRIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-2 118	-2 350	-481	-370	-98	130	361	-1 301
33 Total financial assets	507	1 194	948	-332	-1 092	245	698	411
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-352	123	168	-88	458	-26	587	383
36 Debt securities	35	174	600	217	-1 348	-139	19	-93
37 Loans	651	221	515	-444	406	494	67	-161
38 Equity and investment fund shares/units	143	684	-302	-498	-271	129	-83	330
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	-6	-103	8	-1	0
41 Other accounts receivable	30	-8	-33	485	-234	-220	109	-48
42 Financial liabilities	2 625	3 545	1 428	39	-994	115	337	1 712
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	933	1 680	-74	65	218	-300	185	207
46 Loans	2 425	1 836	1 629	-49	-1 145	566	109	1 226
47 Equity and investment fund shares/units	-1	5	45	7	13	30	20	27
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	-89	-93	-105	-99	-106
50 Other accounts payable	-732	24	-171	104	13	-76	122	358
Financial balance sheet								
51 Financial net worth	16 387	13 969	15 538	15 514	15 137	15 778	16 290	14 721
52 Financial assets	36 125	37 375	40 327	42 441	41 130	42 273	43 256	43 633
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	2 259	2 391	2 554	2 480	2 938	2 853	3 499	3 882
55 Debt securities	1 674	1 850	2 413	2 763	1 436	1 354	1 386	1 221
56 Loans	19 400	19 362	19 880	18 653	18 929	19 378	19 381	19 166
57 Equity and investment fund shares/units	11 946	12 936	14 690	13 568	13 556	14 636	14 825	15 251
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	452	0	10	10	10
60 Other accounts receivable	846	837	791	4 525	4 271	4 042	4 155	4 103
61 Financial liabilities	19 739	23 406	24 790	26 927	25 993	26 494	26 965	28 911
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	5 337	7 061	6 892	6 902	7 015	6 913	7 102	7 448
65 Loans	11 408	13 698	15 451	14 725	13 575	14 153	14 290	15 508
66 Equity and investment fund shares/units	451	482	451	809	869	902	918	946
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	88	98	152	154	150
69 Other accounts payable	2 542	2 164	1 996	4 403	4 436	4 373	4 502	4 860
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	16 116	16 437	16 696	17 198	17 699	18 113	18 795	19 006
2 Intermediate consumption	5 765	5 804	5 857	6 154	6 442	6 583	6 898	6 900
3 Value added, gross	10 350	10 633	10 840	11 044	11 257	11 530	11 898	12 105
4 Value added, net	8 112	8 322	8 486	8 642	8 818	9 053	9 396	9 572
Generation of income account								
5 Compensation of employees, payable	7 801	7 994	8 089	8 267	8 443	8 674	9 010	9 188
6 Operating surplus, net	-44	-32	32	-7	-20	-26	-41	-41
Allocation of primary income account								
7 Taxes on production and imports, receivable	3 426	3 532	3 692	3 857	3 984	4 105	4 140	4 265
8 Subsidies, payable	481	501	497	514	512	514	483	483
9 Interest, payable	179	129	167	141	134	140	129	109
10 Balance of primary incomes, net	3 278	3 434	3 625	3 783	3 922	4 088	4 130	4 299
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	58	59	59	66	70	71	71	73
12 Social contributions, receivable	705	698	708	661	674	650	650	643
13 Actual social contributions	284	282	285	269	275	265	266	262
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	14 598	14 785	15 625	16 199	16 993	17 664	18 549	18 652
16 Social benefits other than social transfers in kind, payable	1 992	2 087	2 153	2 175	2 254	2 350	2 459	2 611
17 Social transfers in kind (via market producers), payable	1 208	1 252	1 340	1 386	1 472	1 580	1 667	1 763
18 Other current transfers, payable	3 557	3 845	3 865	3 959	4 179	4 404	4 658	4 834
19 Disposable income, net	13 078	13 039	13 994	14 570	15 222	15 714	16 279	16 218
Use of disposable income account								
20 Final consumption expenditure	13 694	13 953	14 156	14 559	15 010	15 399	15 928	16 063
21 Individual consumption expenditure	8 657	8 858	9 069	9 358	9 681	10 029	10 457	10 610
22 Collective consumption expenditure	5 037	5 095	5 087	5 200	5 328	5 369	5 471	5 454
23 Saving, gross	1 621	1 397	2 192	2 414	2 651	2 792	2 852	2 688
24 Saving, net	-617	-915	-162	11	213	316	350	154
Capital account								
25 Capital transfers, receivable	803	752	540	705	728	790	999	859
26 Capital transfers, payable	1 116	1 051	1 029	1 053	948	869	913	826
27 Gross capital formation	2 671	2 494	2 249	2 369	2 632	2 885	2 979	2 939
28 Acquisitions less disposals of non-produced non-financial assets	-80	-25	-116	-72	-37	-65	-21	-17
29 Net lending (+)/Net borrowing (-)	-1 283	-1 371	-431	-231	-163	-107	-21	-201
30 Total expenditure	25 057	25 494	25 500	26 332	27 378	28 342	29 606	30 067
31 Total revenue	23 774	24 123	25 069	26 101	27 215	28 235	29 586	29 865

AUSTRIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-1 704	-1 014	-677	-274	-110	-24	454	-247
33 Total financial assets	497	735	722	601	447	-312	1 153	387
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-81	68	510	410	503	-614	149	837
36 Debt securities	92	91	-2	27	16	-45	10	-83
37 Loans	302	365	78	287	-72	107	280	160
38 Equity and investment fund shares/units	257	156	57	-120	-85	180	-59	-63
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	-4
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	-74	56	78	-3	85	60	773	-461
42 Financial liabilities	2 201	1 749	1 399	875	557	-288	699	634
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	-9	412	-8	-22	68	-318	-111	-23
46 Loans	1 463	1 201	1 178	379	556	682	576	606
47 Equity and investment fund shares/units	0	0	0	3	8	1	6	15
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	1	-1	-2	-3	-33
50 Other accounts payable	748	135	229	515	-72	-651	231	68
Financial balance sheet								
51 Financial net worth	4 033	3 075	1 892	63	-878	-544	-311	-535
52 Financial assets	20 935	22 098	22 587	22 219	21 906	22 053	23 279	23 761
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	4 794	4 937	5 383	5 463	5 947	5 334	5 497	6 337
55 Debt securities	953	1 069	1 105	1 163	1 123	1 139	1 151	1 148
56 Loans	4 258	4 623	4 903	4 940	4 861	4 886	5 172	5 320
57 Equity and investment fund shares/units	8 445	8 856	8 471	8 491	7 743	8 430	8 440	8 411
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	10	10	10	11	11
60 Other accounts receivable	2 485	2 613	2 726	2 152	2 221	2 253	3 009	2 533
61 Financial liabilities	16 902	19 023	20 696	22 156	22 783	22 597	23 590	24 295
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	568	1 026	1 043	1 014	1 085	767	687	675
65 Loans	8 368	9 696	10 951	11 326	11 861	12 578	13 342	13 962
66 Equity and investment fund shares/units	6 032	6 152	6 157	6 346	6 488	6 562	6 643	6 739
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	106	81	72	70	1
69 Other accounts payable	1 934	2 150	2 545	3 365	3 269	2 618	2 849	2 918
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	2 679	2 703	2 735	2 825	2 918	3 018	3 102	3 159
2 Intermediate consumption	804	820	822	842	870	927	963	968
3 Value added, gross	1 875	1 883	1 913	1 983	2 048	2 091	2 139	2 191
4 Value added, net	1 716	1 723	1 751	1 819	1 881	1 922	1 966	2 012
Generation of income account								
5 Compensation of employees, payable	1 661	1 667	1 695	1 760	1 820	1 859	1 900	1 945
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	118	120	118	118	140	124	127	137
9 Interest, payable	15	9	17	10	2	2	1	0
10 Balance of primary incomes, net	48	-10	1	23	-18	4	-25	-42
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	34 120	34 800	36 500	37 807	39 328	40 629	41 966	43 619
13 Actual social contributions	34 055	34 739	36 441	37 751	39 275	40 577	41 916	43 571
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	13 746	14 863	14 599	15 691	16 042	16 762	16 861	17 065
16 Social benefits other than social transfers in kind, payable	32 873	34 164	35 149	37 019	38 549	39 923	40 795	42 012
17 Social transfers in kind (via market producers), payable	7 734	7 861	8 112	8 394	8 610	8 972	9 364	9 752
18 Other current transfers, payable	4 624	4 661	4 803	5 016	5 198	5 345	5 484	5 630
19 Disposable income, net	10 417	10 829	11 148	11 485	11 605	12 128	12 523	13 000
Use of disposable income account								
20 Final consumption expenditure	10 309	10 456	10 736	11 107	11 412	11 873	12 345	12 782
21 Individual consumption expenditure	8 947	9 069	9 332	9 672	9 945	10 343	10 774	11 185
22 Collective consumption expenditure	1 363	1 387	1 404	1 435	1 467	1 530	1 571	1 596
23 Saving, gross	266	534	574	543	359	425	352	397
24 Saving, net	107	373	412	379	192	255	179	218
Capital account								
25 Capital transfers, receivable	41	185	208	192	247	50	50	38
26 Capital transfers, payable	10	10	9	8	7	7	7	7
27 Gross capital formation	106	159	143	187	182	166	258	212
28 Acquisitions less disposals of non-produced non-financial assets	-11	-4	-3	-2	-1	-1	2	0
29 Net lending (+)/Net borrowing (-)	202	553	633	542	418	303	136	217
30 Total expenditure	47 989	49 523	50 920	53 411	55 438	57 386	58 965	60 730
31 Total revenue	48 191	50 076	51 553	53 953	55 856	57 689	59 101	60 947

AUSTRIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	160	817	434	534	436	322	211	230
33	Total financial assets	1 022	216	259	929	325	340	370	458
34	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35	Currency and deposits	119	163	-168	618	347	62	125	273
36	Debt securities	261	84	99	-54	58	-91	158	9
37	Loans	0	0	0	2	-2	-2	-5	-3
38	Equity and investment fund shares/units	9	139	-49	74	-161	272	124	40
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	633	-170	377	288	83	100	-31	137
42	Financial liabilities	862	-601	-174	396	-111	19	160	228
43	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	861	-600	-178	-57	-55	-365	-36	90
47	Equity and investment fund shares/units	0	0	0	1	0	0	0	1
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	1	-1	4	452	-56	384	196	137
Financial balance sheet									
51	Financial net worth	1 816	2 943	3 165	6 239	6 685	7 012	7 068	7 316
52	Financial assets	5 509	6 034	6 079	9 995	10 330	10 703	11 041	11 517
53	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54	Currency and deposits	2 202	2 365	2 197	2 817	3 164	3 227	3 351	3 625
55	Debt securities	807	885	997	981	1 009	944	1 090	1 100
56	Loans	0	0	0	40	38	35	30	27
57	Equity and investment fund shares/units	773	954	930	1 014	893	1 167	1 271	1 329
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	1 727	1 831	1 956	5 143	5 226	5 330	5 300	5 437
61	Financial liabilities	3 692	3 091	2 915	3 756	3 646	3 691	3 974	4 202
62	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	2 590	1 990	1 812	1 755	1 700	1 335	1 299	1 389
66	Equity and investment fund shares/units	0	0	0	173	172	197	320	321
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	1 102	1 102	1 103	1 829	1 773	2 159	2 355	2 491

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/810cc>.

Source: Österreichische Nationalbank via Eurostat.

AUSTRIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	120 593	123 710	129 863	135 375	140 353	144 391	150 315	150 830
2 Total tax receipts and actual social contributions	118 463	121 604	127 792	133 350	138 381	142 478	148 404	148 938
3 Total tax receipts	77 531	79 842	84 100	88 123	91 237	93 859	98 167	96 802
4 Taxes on production and imports	41 159	42 277	44 478	46 399	46 949	47 789	49 175	50 856
5 Taxes on products	31 722	32 561	33 947	35 364	35 606	36 209	37 411	38 771
6 Value added type taxes	22 105	22 682	23 393	24 506	24 894	25 386	26 232	27 281
7 Taxes and duties on imports, excluding VAT	0	0	0	0	0	0	0	0
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	0	0	0	0	0	0	0	0
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	0	0	0	0	0	0	0	0
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	9 617	9 878	10 554	10 858	10 712	10 823	11 179	11 490
17 Excise duties and consumption taxes	6 684	6 880	7 395	7 477	7 519	7 500	7 671	7 873
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	714	828	831	1 025	858	945	1 116	1 127
20 Car registration taxes	153	158	168	177	175	173	174	182
21 Taxes on entertainment	110	116	110	104	105	99	48	29
22 Taxes on lotteries, gambling and betting	482	453	332	304	296	292	308	322
23 Taxes on insurance premiums	1 090	1 074	1 129	1 110	1 113	1 161	1 183	1 208
24 Other taxes on specific services	377	363	395	450	444	451	458	494
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	186	204	194	198	208	248
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	6	6	7	8	7	4	13	8
29 Other taxes on production	9 437	9 716	10 531	11 035	11 343	11 580	11 765	12 085
30 Taxes on land, buildings or other structures	667	682	693	709	736	749	761	771
31 Taxes on the use of fixed assets	0	0	0	0	0	0	0	0
32 Total wage bill and payroll taxes	7 347	7 548	7 912	8 280	8 574	8 844	9 075	9 390
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	0	0	0	0	0	0	0	0
35 Taxes on pollution	5	5	3	18	35	39	67	47
36 Under-compensation of VAT (flat rate system)	73	28	51	38	25	23	34	6
37 Other taxes on production n.e.c.	1 344	1 452	1 871	1 989	1 973	1 926	1 826	1 870
38 Current taxes on income and wealth	36 243	37 521	39 571	41 693	43 540	45 775	48 904	45 891
39 Taxes on income	33 949	35 156	37 178	39 208	40 976	42 882	45 986	42 899
40 Taxes on individual or household income including holding gains	28 038	28 534	29 864	31 651	32 820	34 673	37 079	33 270
41 Taxes on individual or household income excl. holding gains	28 038	28 534	29 864	31 651	32 820	34 673	37 079	33 270
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	5 114	5 810	6 470	6 679	7 240	7 273	7 941	8 626
44 Taxes on income or profits of corporations excl. holding gains	5 114	5 810	6 470	6 679	7 240	7 273	7 941	8 626
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	797	812	845	877	915	936	965	1 004
50 Other current taxes	2 293	2 365	2 393	2 485	2 565	2 893	2 918	2 992
51 Current taxes on capital	0	0	0	0	0	0	0	0
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	0	0	0	0	0	0	0	0
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	2 293	2 365	2 393	2 485	2 565	2 893	2 918	2 992
57 Capital taxes	130	45	51	32	747	296	88	55
58 Taxes on capital transfers	130	45	51	32	30	32	84	25
59 Capital levies	0	0	0	0	717	264	4	30
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	40 932	41 762	43 691	45 227	47 144	48 620	50 237	52 136
62 Employers' actual social contributions	18 947	19 421	20 302	21 082	21 922	22 617	23 281	24 172
63 Compulsory	18 947	19 421	20 302	21 082	21 922	22 617	23 281	24 172
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	16 471	16 846	17 533	18 103	18 931	19 445	20 125	20 927
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

AUSTRIA

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	79 732	82 008	86 265	90 290	93 521	96 163	100 674	99 348
2 Total tax receipts and actual social contributions	78 785	81 075	85 356	89 365	92 632	95 294	99 800	98 483
3 Total tax receipts	72 660	74 808	78 859	82 621	85 561	88 010	92 253	90 679
4 Taxes on production and imports	37 327	38 317	40 351	42 075	42 489	43 185	44 544	46 062
5 Taxes on products	31 424	32 218	33 615	35 023	35 262	35 860	37 115	38 450
6 Other taxes on production	5 903	6 100	6 736	7 052	7 227	7 325	7 429	7 612
7 Current taxes on income and wealth	35 203	36 445	38 458	40 514	42 325	44 529	47 621	44 562
8 Taxes on income	33 075	34 250	36 237	38 221	39 960	41 841	44 905	41 788
9 Other current taxes	2 128	2 195	2 221	2 293	2 364	2 688	2 716	2 774
10 Capital taxes	130	45	51	32	747	296	88	55
11 Actual social contributions	6 125	6 268	6 497	6 744	7 071	7 284	7 547	7 803
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.3 STATE GOVERNMENT								
1 Total receipts	2 553	2 613	2 639	2 694	2 776	2 773	2 814	2 883
2 Total tax receipts and actual social contributions	1 856	1 916	1 958	2 042	2 145	2 166	2 211	2 284
3 Total tax receipts	1 388	1 444	1 490	1 579	1 621	1 672	1 703	1 785
4 Taxes on production and imports	406	427	435	467	475	498	492	529
5 Taxes on products	131	146	140	151	161	176	167	194
6 Other taxes on production	275	281	295	316	314	322	324	335
7 Current taxes on income and wealth	982	1 017	1 055	1 112	1 146	1 175	1 211	1 256
8 Taxes on income	874	905	941	985	1 015	1 041	1 081	1 111
9 Other current taxes	108	112	113	127	131	134	130	144
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	468	472	468	463	524	494	508	499
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	4 188	4 289	4 459	4 584	4 728	4 826	4 861	4 980
2 Total tax receipts and actual social contributions	3 767	3 873	4 036	4 192	4 329	4 441	4 477	4 600
3 Total tax receipts	3 484	3 591	3 751	3 923	4 054	4 176	4 211	4 338
4 Taxes on production and imports	3 426	3 532	3 692	3 857	3 984	4 105	4 140	4 265
5 Taxes on products	167	198	192	190	182	173	128	127
6 Other taxes on production	3 259	3 335	3 500	3 667	3 802	3 933	4 012	4 137
7 Current taxes on income and wealth	58	59	59	66	70	71	71	73
8 Taxes on income	0	0	0	1	0	0	0	0
9 Other current taxes	57	58	59	65	70	71	71	73
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	284	282	285	269	275	265	266	262
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	34 120	34 800	36 500	37 807	39 328	40 629	41 966	43 619
2 Total tax receipts and actual social contributions	34 055	34 739	36 441	37 751	39 275	40 577	41 916	43 571
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	34 055	34 739	36 441	37 751	39 275	40 577	41 916	43 571
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/c05f0>.

Source: Österreichische Nationalbank via Eurostat.

AUSTRIA

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	155 961	156 351	157 846	163 192	167 292	174 305	175 632	179 133
2 General public services	22 495	22 739	22 860	23 137	23 356	22 733	23 415	23 259
3 Defence	2 038	1 903	1 929	1 892	2 013	1 928	1 952	2 173
4 Public order and safety	4 038	4 029	4 102	4 263	4 280	4 429	4 610	4 788
5 Economic affairs	22 135	19 308	19 045	20 147	20 533	24 560	21 091	20 032
6 Environment protection	1 577	1 693	1 505	1 528	1 457	1 513	1 378	1 410
7 Housing and community amenities	1 222	1 138	1 125	1 179	1 129	1 141	1 109	1 221
8 Health	22 584	23 275	23 729	24 488	25 195	26 079	27 317	28 280
9 Recreation, culture and religion	3 995	3 809	3 917	3 993	4 060	4 056	4 158	4 258
10 Education	14 710	15 136	15 455	15 930	16 269	16 417	16 854	17 486
11 Social protection	61 168	63 320	64 179	66 633	69 002	71 449	73 748	76 227
<i>of which:</i>								
12 Compensation of employees	32 532	33 041	33 404	34 218	34 632	35 359	36 753	37 930
13 General public services	4 938	5 026	5 072	5 217	5 267	5 365	5 530	5 748
14 Defence	1 275	1 286	1 269	1 287	1 269	1 247	1 297	1 350
15 Public order and safety	2 725	2 757	2 807	2 914	2 883	2 981	3 102	3 190
16 Economic affairs	3 803	3 862	3 827	3 937	3 968	4 092	4 260	4 366
17 Environment protection	204	210	213	219	218	218	224	214
18 Housing and community amenities	49	49	54	56	54	56	60	62
19 Health	7 306	7 417	7 574	7 735	7 985	8 174	8 614	8 921
20 Recreation, culture and religion	1 180	1 125	1 123	1 153	1 166	1 193	1 239	1 249
21 Education	9 828	10 039	10 178	10 376	10 458	10 601	10 932	11 285
22 Social protection	1 225	1 271	1 289	1 326	1 364	1 433	1 495	1 543
23 Gross capital formation	9 737	9 629	9 396	9 364	9 856	9 856	10 185	10 678
24 General public services	1 890	2 000	1 905	1 777	1 647	1 714	1 849	1 991
25 Defence	405	227	207	173	226	229	240	329
26 Public order and safety	211	187	180	177	200	245	271	280
27 Economic affairs	4 338	4 276	4 122	4 017	4 415	4 353	4 358	4 511
28 Environment protection	70	72	76	79	69	77	78	83
29 Housing and community amenities	70	57	60	72	76	87	92	81
30 Health	1 621	1 707	1 721	1 817	1 884	1 931	1 995	1 973
31 Recreation, culture and religion	423	410	402	458	455	408	416	439
32 Education	605	601	595	698	799	727	770	848
33 Social protection	104	93	129	95	85	86	117	145
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	105 613	103 991	106 426	110 072	112 672	118 129	117 640	118 340
2 General public services	35 677	35 724	37 800	38 664	39 995	40 060	41 485	41 528
3 Defence	2 030	1 896	1 923	1 884	2 010	1 924	1 948	2 170
4 Public order and safety	3 503	3 514	3 588	3 705	3 712	3 807	3 979	4 162
5 Economic affairs	15 532	12 629	12 480	13 292	13 796	17 560	14 210	13 129
6 Environment protection	832	797	789	725	651	749	589	644
7 Housing and community amenities	210	224	211	192	132	124	148	123
8 Health	3 646	3 943	4 013	4 284	4 211	4 141	4 458	4 713
9 Recreation, culture and religion	1 945	1 819	1 954	1 947	2 002	2 014	2 022	2 108
10 Education	10 046	10 280	10 566	10 924	11 045	11 051	11 403	11 675
11 Social protection	32 192	33 166	33 101	34 454	35 119	36 700	37 400	38 087
III.3 STATE GOVERNMENT								
1 Total expenditure	27 541	28 475	28 552	29 387	30 069	30 700	31 562	34 110
2 General public services	4 397	4 475	4 466	4 332	4 554	4 282	4 449	4 126
3 Defence	7	7	5	7	3	4	3	2
4 Public order and safety	145	157	161	182	168	181	164	181
5 Economic affairs	4 006	4 175	4 085	4 318	4 363	4 563	4 420	5 619
6 Environment protection	200	351	184	194	182	172	177	187
7 Housing and community amenities	512	424	457	469	468	468	460	585
8 Health	7 177	7 392	7 510	8 123	8 315	8 632	8 978	9 495
9 Recreation, culture and religion	558	556	569	615	599	560	581	628
10 Education	4 973	5 075	5 050	5 096	5 084	5 175	5 308	5 591
11 Social protection	5 565	5 864	6 065	6 052	6 335	6 663	7 022	7 697
III.4 LOCAL GOVERNMENT								
1 Total expenditure	25 057	25 494	25 500	26 332	27 378	28 342	29 606	30 067
2 General public services	4 295	4 311	4 094	4 266	4 376	4 512	4 772	4 796
3 Defence	1	1	1	1	1	1	1	1
4 Public order and safety	451	438	422	447	477	519	551	541
5 Economic affairs	3 385	3 278	3 196	3 298	3 438	3 451	3 475	3 444
6 Environment protection	606	611	588	662	666	624	640	609
7 Housing and community amenities	578	562	497	560	569	593	566	558
8 Health	5 194	5 454	5 638	5 811	6 119	6 325	6 719	6 630
9 Recreation, culture and religion	1 619	1 550	1 501	1 561	1 583	1 617	1 685	1 678
10 Education	3 850	3 971	4 067	4 190	4 381	4 638	4 802	5 074
11 Social protection	5 079	5 317	5 496	5 536	5 768	6 060	6 395	6 734

AUSTRIA

Table III. Expenditure by function (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	47 989	49 523	50 920	53 411	55 438	57 386	58 965	60 730
2 General public services	62	51	55	45	31	38	39	34
3 Defence	0	0	0	0	0	0	0	0
4 Public order and safety	0	0	0	0	0	0	0	0
5 Economic affairs	133	193	159	163	162	166	149	165
6 Environment protection	0	0	0	0	0	0	0	0
7 Housing and community amenities	0	0	0	0	0	0	0	0
8 Health	13 944	14 163	14 571	15 200	15 635	16 184	16 877	17 384
9 Recreation, culture and religion	0	0	0	0	0	0	0	0
10 Education	0	0	0	0	0	0	0	0
11 Social protection	33 850	35 116	36 134	38 003	39 609	40 998	41 900	43 148

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/ad23a>.

Source: Österreichische Nationalbank via Eurostat.

BELGIUM

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	50 936	52 452	54 812	56 969	58 601	59 379	59 813	61 420
b	Saving, net	-15 415	-11 502	-10 089	-9 491	-8 478	-8 777	-8 323	-9 843
c	Net lending (+)/Net borrowing (-)	-18 763	-14 594	-15 641	-16 378	-12 310	-12 234	-10 144	-10 532
d	Total revenue	170 102	180 156	190 792	200 101	206 752	208 747	210 714	214 569
	<i>of which:</i>								
e	Total tax receipts	97 897	104 934	110 732	116 541	120 904	123 159	124 494	127 295
f	Actual social contributions	49 377	50 509	53 037	55 188	56 429	57 164	58 699	57 906
g	Total expenditure	188 866	194 750	206 433	216 479	219 062	220 981	220 859	225 101
	<i>of which:</i>								
h	Interest	13 338	13 171	13 638	13 969	12 972	13 053	12 420	12 139
i	Compensation of employees	43 748	44 909	46 771	48 655	50 194	50 871	51 170	52 608
j	Social benefits and transfers in kind	84 887	87 447	91 583	96 121	99 370	101 301	103 535	106 632
k	Gross fixed capital formation	8 131	8 394	9 275	9 644	9 250	9 570	9 627	9 390
l	Total liabilities (consolidated)	381 873	393 431	418 451	466 396	464 235	520 141	520 844	539 914
m	Financial net worth	-289 104	-298 029	-316 251	-356 880	-354 456	-402 339	-402 071	-408 108
n	Deficit/Surplus	-18 763	-14 594	-15 641	-16 378	-12 310	-12 234	-10 144	-10 532
o	Maastricht debt	347 168	364 081	388 937	404 292	413 727	427 504	434 898	447 216
p	Gross domestic product	348 781	365 101	379 106	387 500	392 340	400 288	410 435	423 048
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	65 945	67 617	70 682	73 465	75 695	76 347	76 517	78 244
2	Market output and output for own final use	4 117	4 292	4 532	4 703	4 884	4 971	5 050	5 708
3	Non-market output	61 828	63 325	66 150	68 761	70 811	71 376	71 467	72 535
4	Payments for non-market output	4 739	5 055	5 407	5 463	5 906	6 091	6 141	6 667
5	Non-market output, other	57 089	58 271	60 743	63 298	64 904	65 285	65 327	65 869
6	Market output and payments for non-market output (2 + 4)	8 856	9 347	9 939	10 167	10 790	11 062	11 191	12 375
7	Intermediate consumption	15 009	15 166	15 870	16 495	17 094	16 968	16 705	16 823
8	Value added, gross	50 936	52 452	54 812	56 969	58 601	59 379	59 813	61 420
9	Consumption of fixed capital	7 695	8 074	8 585	8 885	8 993	9 089	9 141	9 291
10	Value added, net	43 241	44 378	46 227	48 085	49 608	50 291	50 672	52 129
Generation of income account									
11	Compensation of employees, payable	43 748	44 909	46 771	48 655	50 194	50 871	51 170	52 608
12	Other taxes on production, payable	0	0	0	0	0	0	0	0
13	Other subsidies on production, receivable	545	570	587	618	635	630	549	526
14	Operating surplus, net	39	39	43	47	49	50	51	48
Allocation of primary income account									
15	Taxes on production and imports, receivable	43 530	46 652	48 230	50 688	51 259	52 101	52 828	55 288
16	Subsidies, payable	10 695	12 372	13 375	13 308	13 591	13 743	13 824	13 748
17	Property income, receivable	3 150	3 743	4 667	4 710	5 065	4 032	3 635	3 785
18	Property income, payable	13 342	13 176	13 645	13 976	12 978	13 056	12 422	12 140
19	Interest, payable	13 338	13 171	13 638	13 969	12 972	13 053	12 420	12 139
20	Other property income, payable	4	5	7	7	6	3	1	2
21	Balance of primary incomes, net	22 683	24 888	25 921	28 162	29 805	29 384	30 269	33 232
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	52 132	55 686	59 730	62 535	65 672	67 158	68 029	68 660
23	Social contributions, receivable	57 321	58 715	61 776	64 339	65 989	66 773	67 941	67 442
24	Actual social contributions	49 377	50 509	53 037	55 188	56 429	57 164	58 699	57 906
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	2 145	2 635	2 817	3 193	2 843	2 866	2 703	2 516
27	Current taxes on income and wealth, payable	19	21	18	20	37	47	45	51
28	Social benefits other than social transfers in kind, payable	58 195	59 719	62 198	65 408	68 187	69 182	70 652	72 788
29	Social transfers in kind (via market producers), payable	26 693	27 728	29 385	30 713	31 183	32 119	32 883	33 845
30	Social benefits and transfers in kind (via market producers), payable	84 887	87 447	91 583	96 121	99 370	101 301	103 535	106 632
31	Other current transfers, payable	7 706	7 693	7 998	8 318	8 516	8 368	8 406	9 140
32	Disposable income, net	68 361	74 490	80 029	84 483	87 569	88 584	89 839	89 871
Use of disposable income account									
33	Final consumption expenditure	83 782	85 999	90 128	94 011	96 087	97 404	98 210	99 714
34	Individual consumption expenditure	52 559	54 753	57 777	60 307	61 177	62 725	63 967	65 425
35	Collective consumption expenditure	31 223	31 246	32 351	33 704	34 910	34 680	34 243	34 288
36	Adjustment for net equity of households in pension funds	-6	-7	-9	-37	-39	-42	-47	1
37	Saving, gross	-7 720	-3 428	-1 504	-606	514	311	818	-552
38	Saving, net	-15 415	-11 502	-10 089	-9 491	-8 478	-8 777	-8 323	-9 843
Capital account									
39	Consumption of fixed capital	7 695	8 074	8 585	8 885	8 993	9 089	9 141	9 291
40	Capital transfers, receivable	2 422	2 808	3 046	3 852	4 499	4 125	3 838	3 977
41	Capital taxes	2 235	2 596	2 772	3 318	3 973	3 900	3 638	3 347
42	Other capital transfers and investment grants, receivable	188	212	274	534	526	226	201	630
43	Capital transfers, payable	4 920	5 342	7 360	9 344	7 608	7 123	5 148	4 574
44	Gross capital formation and acquisitions of non-produced assets	8 546	8 633	9 823	10 279	9 715	9 548	9 652	9 383
45	Gross capital formation	8 499	8 734	9 848	10 180	9 492	9 435	9 538	9 342
46	Gross fixed capital formation	8 131	8 394	9 275	9 644	9 250	9 570	9 627	9 390
47	Changes in inv. and acquisitions less disposals of valuables	368	340	573	536	242	-135	-89	-48
48	Acquisitions less disposals of non-produced non-financial assets	47	-101	-25	99	223	112	114	41
49	Net lending (+)/Net borrowing (-)	-18 763	-14 594	-15 641	-16 378	-12 310	-12 234	-10 144	-10 532
50	Total expenditure	188 866	194 750	206 433	216 479	219 062	220 981	220 859	225 101
51	Total revenue	170 102	180 156	190 792	200 101	206 752	208 747	210 714	214 569

BELGIUM

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-17 882	-15 898	-15 962	-16 142	-12 356	-12 109	-10 414	-7 427
53 Total financial assets	2 389	964	7 884	2 262	-2 884	2 993	-366	6 267
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	-3 135	1 678	992	-691	-492	-245	197	1 348
56 Debt securities	-95	-690	-139	-153	-219	-402	-96	-21
57 Loans	2 062	1 590	2 911	5 772	2 787	1 790	487	946
58 Equity and investment fund shares/units	3 955	456	3 374	-2 823	-4 255	728	-3 256	464
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
60 Financial derivatives and employee stock options	-278	-2 460	-287	1	-627	186	1 104	1 813
61 Other accounts receivable	-120	391	1 032	157	-77	935	1 200	1 718
62 Financial liabilities	20 272	16 862	23 846	18 405	9 472	15 102	10 048	13 695
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	103	114	84	-29	-52	-47	32	17
65 Debt securities	16 606	12 630	16 699	13 445	6 150	11 302	10 870	14 630
66 Loans	2 660	4 558	6 279	4 752	4 212	4 848	-1 363	-674
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	41	38	33	60	88	16	8	4
69 Financial derivatives and employee stock options	0	0	0	0	-144	0	0	0
70 Other accounts payable	861	-479	751	177	-782	-1 018	502	-282
Financial balance sheet								
71 Financial net worth	-289 104	-298 029	-316 251	-356 880	-354 456	-402 339	-402 071	-408 108
72 Financial assets	92 769	95 402	102 200	109 517	109 779	117 801	118 773	131 806
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	15 935	17 635	18 654	17 963	17 471	17 312	17 509	18 658
75 Debt securities	2 740	2 050	1 910	1 757	1 538	1 268	1 131	1 101
76 Loans	20 575	21 677	24 146	29 594	31 762	33 793	34 213	36 587
77 Equity and investment fund shares/units	36 546	36 677	38 395	40 951	39 195	45 064	44 602	52 157
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
79 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
80 Other accounts receivable	16 973	17 364	19 096	19 252	19 813	20 364	21 318	23 303
81 Financial liabilities	381 873	393 431	418 451	466 396	464 235	520 141	520 844	539 914
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	1 279	1 393	1 477	1 447	1 395	1 348	1 380	1 397
84 Debt securities	316 011	323 234	340 128	382 336	376 790	422 250	423 301	444 251
85 Loans	50 570	55 196	62 454	67 206	71 419	81 687	80 431	79 675
86 Equity and investment fund shares/units	0	0	0	0	0	412	758	172
87 Insurance pension and standardised guarantees	539	614	647	706	711	727	734	141
88 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
89 Other accounts payable	13 473	12 994	13 745	14 701	13 920	13 717	14 241	14 278
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	12 591	12 828	13 307	13 574	13 693	13 668	13 392	13 624
2 Intermediate consumption	2 861	3 034	3 196	3 228	3 182	3 131	3 107	3 144
3 Value added, gross	9 730	9 794	10 111	10 346	10 511	10 537	10 286	10 480
4 Value added, net	8 764	8 801	9 080	9 292	9 451	9 467	9 203	9 364
Generation of income account								
5 Compensation of employees, payable	8 725	8 762	9 037	9 245	9 402	9 417	9 152	9 316
6 Operating surplus, net	39	39	43	47	49	50	51	48
Allocation of primary income account								
7 Taxes on production and imports, receivable	33 446	35 901	36 883	39 364	39 291	39 670	40 068	41 875
8 Subsidies, payable	3 699	4 560	4 966	4 688	4 811	4 890	4 963	4 639
9 Interest, payable	11 935	11 651	12 036	12 451	11 826	11 772	10 892	10 572
10 Balance of primary incomes, net	19 228	21 697	22 415	24 714	25 523	25 147	25 805	28 411
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	46 145	49 971	53 715	56 848	59 857	61 648	57 570	52 370
12 Social contributions, receivable	4 451	4 557	4 696	4 672	4 805	4 834	4 682	2 483
13 Actual social contributions	2 402	2 468	2 467	2 353	2 336	2 325	2 334	71
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 484	1 720	1 813	1 928	1 857	1 750	1 516	3 660
16 Social benefits other than social transfers in kind, payable	8 253	8 305	8 660	8 733	9 084	9 269	8 752	4 955
17 Social transfers in kind (via market producers), payable	145	270	392	404	270	318	352	434
18 Other current transfers, payable	62 471	66 556	71 526	74 748	77 819	79 371	72 888	79 722
19 Disposable income, net	582	3 081	2 450	4 676	5 133	4 379	7 932	2 243
Use of disposable income account								
20 Final consumption expenditure	11 282	11 575	12 006	12 229	12 135	12 037	11 761	11 835
21 Individual consumption expenditure	888	1 056	1 259	1 260	1 139	1 179	1 161	1 257
22 Collective consumption expenditure	10 394	10 520	10 747	10 969	10 996	10 858	10 600	10 577
23 Saving, gross	-9 734	-7 501	-8 526	-6 500	-5 940	-6 588	-2 746	-8 476
24 Saving, net	-10 700	-8 495	-9 557	-7 553	-7 001	-7 658	-3 829	-9 592
Capital account								
25 Capital transfers, receivable	230	385	380	931	931	865	601	860
26 Capital transfers, payable	2 381	2 576	4 283	6 565	3 804	3 459	2 374	2 469
27 Gross capital formation	1 419	1 257	1 421	1 544	1 302	947	896	997
28 Acquisitions less disposals of non-produced non-financial assets	6	-15	68	34	53	0	0	3
29 Net lending (+)/Net borrowing (-)	-13 310	-10 934	-13 918	-13 711	-10 169	-10 128	-5 415	-11 085
30 Total expenditure	101 897	106 958	115 589	121 644	121 559	122 933	113 376	116 256
31 Total revenue	88 587	96 024	101 671	107 933	111 390	112 804	107 961	105 171

BELGIUM

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-13 060	-11 390	-13 363	-13 968	-10 682	-9 352	-4 306	-9 492
33 Total financial assets	-3 958	436	7 291	-831	-1 736	702	4 987	2 887
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-5 301	700	1 096	-1 553	-288	-600	-230	-483
36 Debt securities	300	879	318	-438	57	-1 084	-50	112
37 Loans	1 250	1 190	2 058	4 285	1 900	-262	-496	450
38 Equity and investment fund shares/units	891	14	3 222	-2 911	-2 646	694	64	35
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	-278	-2 545	-359	-109	-769	10	924	1 642
41 Other accounts receivable	-820	198	955	-104	10	1 943	4 776	1 132
42 Financial liabilities	9 102	11 826	20 654	13 137	8 945	10 054	9 294	12 380
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	103	114	84	-29	-52	-47	32	17
45 Debt securities	10 407	11 102	16 282	11 462	7 270	10 473	9 441	13 921
46 Loans	-1 510	1 001	3 972	2 327	2 023	-71	-30	-1 267
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	-144	0	0	0
50 Other accounts payable	102	-391	317	-623	-151	-302	-149	-291
Financial balance sheet								
51 Financial net worth	-287 685	-290 140	-304 339	-342 285	-339 602	-385 071	-379 847	-395 858
52 Financial assets	43 651	47 490	54 123	58 971	58 851	64 642	69 779	73 326
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	1 901	2 601	3 697	2 144	1 856	2 040	1 810	1 417
55 Debt securities	430	1 309	1 627	1 189	1 246	167	115	254
56 Loans	3 559	4 712	6 737	10 963	12 405	12 452	11 955	12 404
57 Equity and investment fund shares/units	30 614	31 523	33 762	36 480	34 503	39 192	40 577	42 748
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	7 147	7 345	8 300	8 195	8 841	10 792	15 321	16 503
61 Financial liabilities	331 336	337 630	358 462	401 256	398 453	449 713	449 626	469 185
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	1 279	1 393	1 477	1 447	1 395	1 348	1 380	1 397
64 Debt securities	308 940	314 509	330 974	372 011	367 386	416 846	416 456	437 330
65 Loans	10 690	11 692	15 659	17 986	20 010	21 614	21 688	21 233
66 Equity and investment fund shares/units	0	0	0	0	0	412	758	172
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	10 427	10 036	10 353	9 812	9 662	9 493	9 345	9 054
I.3 STATE GOVERNMENT								
Production account								
1 Output	31 282	31 848	33 451	34 938	36 055	36 384	36 983	37 598
2 Intermediate consumption	7 346	7 257	7 633	7 933	8 196	8 072	8 002	7 914
3 Value added, gross	23 936	24 591	25 819	27 005	27 860	28 312	28 981	29 684
4 Value added, net	19 393	19 839	20 750	21 719	22 475	22 856	23 486	24 100
Generation of income account								
5 Compensation of employees, payable	19 604	20 062	20 975	21 964	22 730	23 113	23 747	24 359
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	4 247	4 675	5 010	4 960	5 161	5 366	5 533	6 007
8 Subsidies, payable	2 641	2 906	2 917	3 072	3 192	3 250	6 630	7 017
9 Interest, payable	1 097	1 161	1 198	1 327	1 044	1 124	1 249	1 438
10 Balance of primary incomes, net	1 238	1 381	1 990	1 798	2 141	1 941	-1 183	-1 357
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 112	1 123	1 209	1 174	1 197	1 159	5 612	11 052
12 Social contributions, receivable	4 484	4 670	4 985	5 222	5 482	5 595	5 429	5 858
13 Actual social contributions	40	41	40	17	16	12	11	225
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	34 688	34 990	38 090	39 752	40 325	41 333	47 293	48 901
16 Social benefits other than social transfers in kind, payable	5 313	5 405	5 641	5 846	6 101	6 268	13 150	13 782
17 Social transfers in kind (via market producers), payable	2 887	3 073	3 316	3 543	3 473	3 633	7 281	7 707
18 Other current transfers, payable	9 555	9 606	9 829	10 060	10 499	10 806	11 378	11 623
19 Disposable income, net	26 650	27 146	30 806	32 048	32 538	32 951	32 621	39 048
Use of disposable income account								
20 Final consumption expenditure	29 639	30 101	31 728	33 387	34 168	34 691	38 929	39 329
21 Individual consumption expenditure	18 847	19 760	20 917	22 096	21 989	22 286	26 513	27 163
22 Collective consumption expenditure	10 792	10 340	10 811	11 291	12 180	12 405	12 417	12 166
23 Saving, gross	1 559	1 803	4 155	3 983	3 793	3 761	-763	5 302
24 Saving, net	-2 984	-2 949	-914	-1 303	-1 591	-1 695	-6 258	-281
Capital account								
25 Capital transfers, receivable	2 205	2 506	2 718	2 951	3 636	3 264	3 210	3 156
26 Capital transfers, payable	2 529	2 495	3 026	2 434	3 313	3 054	2 527	2 631
27 Gross capital formation	3 991	4 597	5 124	4 808	4 905	5 344	5 569	5 626
28 Acquisitions less disposals of non-produced non-financial assets	4	-89	-69	29	139	59	80	89
29 Net lending (+)/Net borrowing (-)	-2 759	-2 694	-1 208	-337	-928	-1 431	-5 729	113
30 Total expenditure	54 968	56 477	59 587	60 977	63 564	64 680	79 564	82 186
31 Total revenue	52 209	53 783	58 379	60 640	62 636	63 249	73 835	82 299

BELGIUM

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-3 787	-2 939	-1 936	-249	-791	-1 639	-6 729	1 020
33 Total financial assets	5 330	1 098	1 476	1 977	-458	1 615	-72	1 715
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	487	-324	299	415	-380	101	181	1 787
36 Debt securities	-311	-65	-150	-91	-215	455	-111	-66
37 Loans	1 501	1 013	1 321	1 460	1 352	1 650	2 247	86
38 Equity and investment fund shares/units	3 594	289	-53	34	-1 703	-619	-3 002	-19
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	85	72	110	142	176	180	170
41 Other accounts receivable	59	100	-14	50	346	-148	433	-244
42 Financial liabilities	9 117	4 037	3 412	2 226	333	3 254	6 657	695
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	6 243	1 788	1 206	962	-826	-237	2 016	1 191
46 Loans	2 800	1 852	1 689	1 187	938	4 095	-693	-73
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	28	35	37	47	79	13	6	4
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	46	361	480	30	142	-617	5 328	-427
Financial balance sheet								
51 Financial net worth	-7 738	-11 674	-13 561	-14 900	-15 086	-17 223	-23 370	-21 447
52 Financial assets	32 627	32 831	34 357	35 940	36 078	37 580	38 039	46 591
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	7 031	6 730	7 029	7 444	7 065	6 467	6 648	8 159
55 Debt securities	1 172	1 104	954	874	756	1 439	1 230	1 809
56 Loans	17 804	18 449	19 413	20 717	21 898	23 567	25 669	27 237
57 Equity and investment fund shares/units	4 648	4 476	4 201	4 096	3 202	3 491	1 441	6 362
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	1 972	2 072	2 759	2 809	3 157	2 617	3 051	3 024
61 Financial liabilities	40 365	44 505	47 917	50 840	51 164	54 804	61 409	68 037
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	14 837	16 625	17 831	18 793	17 959	14 166	16 107	17 158
65 Loans	22 920	24 839	26 528	27 715	28 652	36 500	35 809	42 089
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	430	502	538	586	665	678	684	90
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	2 180	2 540	3 020	3 746	3 888	3 460	8 809	8 701
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	19 615	20 429	21 353	22 301	23 269	23 530	23 516	24 370
2 Intermediate consumption	3 854	3 910	4 061	4 304	4 698	4 713	4 611	4 778
3 Value added, gross	15 761	16 519	17 292	17 997	18 571	18 817	18 905	19 592
4 Value added, net	13 624	14 241	14 858	15 508	16 082	16 312	16 398	17 058
Generation of income account								
5 Compensation of employees, payable	13 958	14 588	15 220	15 882	16 461	16 686	16 686	17 325
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	4 546	4 731	4 912	4 941	5 273	5 545	5 644	5 787
8 Subsidies, payable	517	573	478	508	662	573	531	238
9 Interest, payable	561	579	597	533	341	354	425	434
10 Balance of primary incomes, net	4 511	4 576	4 880	4 945	5 239	5 566	5 585	6 063
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	3 558	3 265	3 456	3 101	3 193	2 926	3 424	3 727
12 Social contributions, receivable	1 465	1 502	1 579	1 644	1 643	1 537	1 501	1 509
13 Actual social contributions	22	22	22	24	24	25	26	19
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	11 403	11 727	12 048	12 561	13 086	13 287	13 488	13 899
16 Social benefits other than social transfers in kind, payable	2 251	2 303	2 504	2 653	2 685	2 586	2 687	2 877
17 Social transfers in kind (via market producers), payable	289	317	340	380	355	324	277	283
18 Other current transfers, payable	1 041	1 028	1 149	1 239	1 020	1 071	956	1 023
19 Disposable income, net	17 632	17 728	18 293	18 337	19 433	19 613	20 312	21 251
Use of disposable income account								
20 Final consumption expenditure	17 258	17 986	18 754	19 654	20 312	20 373	20 225	20 846
21 Individual consumption expenditure	7 221	7 600	7 961	8 210	8 577	8 957	8 998	9 301
22 Collective consumption expenditure	10 036	10 386	10 793	11 444	11 735	11 416	11 226	11 545
23 Saving, gross	2 513	2 023	1 974	1 173	1 611	1 742	2 591	2 938
24 Saving, net	376	-256	-460	-1 316	-878	-763	85	404
Capital account								
25 Capital transfers, receivable	613	648	828	885	885	971	975	785
26 Capital transfers, payable	173	176	304	216	233	244	219	248
27 Gross capital formation	3 030	2 818	3 229	3 752	3 222	3 063	3 012	2 656
28 Acquisitions less disposals of non-produced non-financial assets	38	4	-23	36	31	54	35	-51
29 Net lending (+)/Net borrowing (-)	-115	-327	-707	-1 946	-990	-648	300	871
30 Total expenditure	25 723	26 306	27 873	29 523	29 731	29 716	29 485	29 858
31 Total revenue	25 608	25 979	27 166	27 577	28 741	29 068	29 785	30 729

BELGIUM

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	2 112	-1 259	-624	-1 655	-299	-1 124	196	1 335
33 Total financial assets	1 810	617	179	-170	653	357	56	1 523
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	1 892	1 369	-400	462	53	216	340	76
36 Debt securities	-520	-1 147	83	-146	148	-281	-55	14
37 Loans	337	-139	-30	-24	114	130	-145	-38
38 Equity and investment fund shares/units	-585	143	218	25	55	640	-335	448
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	685	392	309	-487	283	-348	252	1 023
42 Financial liabilities	-302	1 876	802	1 484	952	1 482	-140	189
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	120	269	-46	331	327	387	110	-110
46 Loans	-502	1 440	828	1 093	638	874	-329	91
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	1
48 Insurance pension and standardised guarantees	13	3	-4	12	9	2	2	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	67	164	24	48	-22	218	77	207
Financial balance sheet								
51 Financial net worth	-5 422	-7 525	-9 609	-11 476	-10 637	-11 372	-10 577	-9 006
52 Financial assets	12 428	12 202	11 904	11 521	13 227	13 900	14 554	16 325
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	6 827	8 196	7 822	8 284	8 337	8 553	8 893	8 969
55 Debt securities	1 525	376	460	321	492	367	311	323
56 Loans	1 342	1 120	1 037	904	1 029	1 079	1 012	934
57 Equity and investment fund shares/units	1 136	518	285	199	1 274	2 153	2 338	3 076
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	1 599	1 991	2 300	1 813	2 096	1 748	2 000	3 022
61 Financial liabilities	17 850	19 727	21 513	22 997	23 865	25 272	25 131	25 330
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	477	746	700	1 031	1 357	1 669	1 779	1 670
65 Loans	16 815	18 255	20 067	21 160	21 797	22 672	22 343	22 414
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	29
67 Insurance pension and standardised guarantees	109	112	108	121	46	49	50	51
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	449	613	638	686	664	882	960	1 167
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	2 458	2 512	2 570	2 653	2 678	2 765	2 626	2 652
2 Intermediate consumption	948	965	980	1 031	1 019	1 052	985	987
3 Value added, gross	1 510	1 547	1 590	1 621	1 659	1 713	1 642	1 665
4 Value added, net	1 461	1 497	1 539	1 565	1 600	1 655	1 585	1 607
Generation of income account								
5 Compensation of employees, payable	1 461	1 497	1 539	1 565	1 600	1 655	1 585	1 607
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	1 292	1 346	1 425	1 424	1 534	1 520	1 583	1 620
8 Subsidies, payable	3 838	4 332	5 014	5 041	4 925	5 030	1 700	1 855
9 Interest, payable	115	127	193	154	164	186	235	34
10 Balance of primary incomes, net	-2 294	-2 766	-3 364	-3 296	-3 098	-3 270	62	115
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 316	1 326	1 350	1 412	1 425	1 425	1 424	1 512
12 Social contributions, receivable	46 920	47 985	50 515	52 802	54 060	54 808	56 329	57 592
13 Actual social contributions	46 914	47 978	50 508	52 795	54 052	54 801	56 329	57 592
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	20 500	24 389	26 043	27 402	29 162	30 600	17 965	29 227
16 Social benefits other than social transfers in kind, payable	42 379	43 706	45 393	48 177	50 317	51 059	46 064	51 174
17 Social transfers in kind (via market producers), payable	23 372	24 069	25 337	26 386	27 085	27 845	24 973	25 422
18 Other current transfers, payable	568	693	670	721	767	863	742	9 943
19 Disposable income, net	23 496	26 535	28 480	29 422	30 465	31 641	28 974	27 330
Use of disposable income account								
20 Final consumption expenditure	25 603	26 337	27 640	28 741	29 473	30 303	27 294	27 704
21 Individual consumption expenditure	25 603	26 337	27 640	28 741	29 473	30 303	27 294	27 704
22 Collective consumption expenditure	0	0	0	0	0	0	0	0
23 Saving, gross	-2 058	248	893	738	1 051	1 396	1 736	-317
24 Saving, net	-2 106	198	841	681	992	1 338	1 680	-374
Capital account								
25 Capital transfers, receivable	63	33	42	31	36	33	39	33
26 Capital transfers, payable	526	858	669	1 076	1 247	1 374	1 015	84
27 Gross capital formation	59	62	74	76	64	82	61	63
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-2 580	-639	192	-383	-223	-27	700	-430
30 Total expenditure	73 265	76 309	79 870	84 227	87 188	89 145	77 359	91 167
31 Total revenue	70 686	75 670	80 061	83 843	86 964	89 118	78 059	90 737

BELGIUM

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-3 148	-310	-40	-271	-584	7	425	-289
33	Total financial assets	-2 462	524	1 141	499	122	235	341	169
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-214	-68	-3	-15	123	38	-94	-32
36	Debt securities	600	221	528	222	-112	-264	816	291
37	Loans	-1 699	210	430	116	320	637	-452	248
38	Equity and investment fund shares/units	55	11	-13	30	40	13	17	0
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	-1 205	149	200	146	-250	-190	55	-338
42	Financial liabilities	686	834	1 181	770	706	228	-84	458
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	49	175	391	-523	-92	0	0
46	Loans	1 199	949	658	209	1 513	314	355	375
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	-513	-164	348	170	-284	6	-439	83
Financial balance sheet									
51	Financial net worth	11 742	11 309	11 258	11 781	10 869	11 327	11 723	18 203
52	Financial assets	17 537	17 939	19 068	20 361	20 155	21 333	21 645	22 270
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	176	108	105	91	214	252	157	113
55	Debt securities	7 856	7 956	8 471	9 487	9 048	9 728	10 515	10 620
56	Loans	1 903	2 113	2 543	2 659	2 979	3 616	3 163	4 312
57	Equity and investment fund shares/units	148	159	146	176	215	228	246	0
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	7 453	7 603	7 803	7 948	7 699	7 509	7 564	7 226
61	Financial liabilities	5 795	6 629	7 810	8 580	9 286	10 006	9 922	4 067
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	49	225	615	92	0	0	0
65	Loans	4 179	5 128	5 786	5 995	7 508	7 822	8 177	2 240
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	1 616	1 452	1 800	1 970	1 686	2 184	1 745	1 828

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/2f6aa>.

Source: Banque Nationale de Belgique via Eurostat.

BELGIUM

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	155 217	163 648	172 508	180 880	186 894	189 931	192 436	194 737
2 Total tax receipts and actual social contributions	147 274	155 443	163 769	171 730	177 333	180 322	183 194	185 202
3 Total tax receipts	97 897	104 934	110 732	116 541	120 904	123 159	124 494	127 295
4 Taxes on production and imports	43 530	46 652	48 230	50 688	51 259	52 101	52 828	55 288
5 Taxes on products	36 888	39 637	40 678	41 722	42 370	42 931	43 731	45 891
6 Value added type taxes	23 576	25 262	25 979	26 844	27 250	27 518	27 547	28 699
7 Taxes and duties on imports, excluding VAT	883	924	883	949	1 025	1 071	1 108	1 176
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	883	924	883	949	1 025	1 071	1 108	1 176
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	883	924	883	949	1 025	1 071	1 108	1 176
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	12 428	13 451	13 816	13 929	14 095	14 342	15 076	16 017
17 Excise duties and consumption taxes	6 417	6 877	6 982	7 016	7 028	7 158	7 550	8 277
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	3 096	3 493	3 771	3 782	3 886	4 081	4 358	4 464
20 Car registration taxes	343	379	379	371	360	326	349	388
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	74	77	58	63	73	76	80	90
23 Taxes on insurance premiums	2 019	2 123	2 109	2 223	2 285	2 263	2 307	2 355
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	240	243	231	242	215	206	206	201
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	238	260	285	234	248	232	226	243
29 Other taxes on production	6 643	7 016	7 552	8 967	8 889	9 170	9 098	9 397
30 Taxes on land, buildings or other structures	4 230	4 410	4 637	4 665	4 942	5 069	5 148	5 334
31 Taxes on the use of fixed assets	716	706	773	717	757	742	745	650
32 Total wage bill and payroll taxes	5	2	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	145	252	780	1 239	776	573	586	441
35 Taxes on pollution	179	193	178	176	206	320	259	355
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	1 367	1 453	1 184	2 170	2 208	2 466	2 360	2 618
38 Current taxes on income and wealth	52 132	55 686	59 730	62 535	65 672	67 158	68 029	68 660
39 Taxes on income	50 339	53 835	57 796	60 593	63 806	65 301	66 100	66 626
40 Taxes on individual or household income including holding gains	41 421	43 751	46 322	48 120	50 720	51 718	51 589	51 123
41 Taxes on individual or household income excl. holding gains	41 421	43 751	46 322	48 120	50 720	51 718	51 589	51 123
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	8 108	9 249	10 673	11 624	12 193	12 584	13 561	14 513
44 Taxes on income or profits of corporations excl. holding gains	8 108	9 249	10 673	11 624	12 193	12 584	13 561	14 513
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	811	835	801	850	893	999	950	990
50 Other current taxes	1 792	1 851	1 934	1 941	1 866	1 857	1 929	2 035
51 Current taxes on capital	478	517	504	552	553	583	603	726
52 Poll taxes	59	36	43	45	46	44	40	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	1 148	1 187	1 275	1 232	1 256	1 218	1 265	1 287
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	107	112	113	113	10	13	22	22
57 Capital taxes	2 235	2 596	2 772	3 318	3 973	3 900	3 638	3 347
58 Taxes on capital transfers	2 050	2 269	2 434	2 728	3 096	2 809	3 002	2 932
59 Capital levies	185	328	337	590	877	1 091	635	415
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	49 377	50 509	53 037	55 188	56 429	57 164	58 699	57 906
62 Employers' actual social contributions	30 097	30 811	32 563	34 011	34 807	35 256	36 207	35 082
63 Compulsory	30 097	30 811	32 563	34 011	34 807	35 256	36 207	35 082
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	14 647	14 998	15 699	16 244	16 481	16 682	16 962	17 096
66 Compulsory	14 647	14 998	15 699	16 244	16 481	16 682	16 962	17 096
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	7 944	8 206	8 739	9 151	9 560	9 609	9 242	9 536
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

BELGIUM

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	84 227	90 729	95 603	101 463	104 591	106 956	102 883	97 143
2 Total tax receipts and actual social contributions	82 178	88 640	93 374	99 145	102 122	104 448	100 536	94 730
3 Total tax receipts	79 776	86 172	90 907	96 791	99 786	102 123	98 201	94 660
4 Taxes on production and imports	33 446	35 901	36 883	39 364	39 291	39 670	40 068	41 875
5 Taxes on products	32 604	34 907	35 619	36 697	37 250	37 687	38 295	39 938
6 Other taxes on production	843	994	1 265	2 667	2 041	1 983	1 774	1 937
7 Current taxes on income and wealth	46 145	49 971	53 715	56 848	59 857	61 648	57 570	52 370
8 Taxes on income	46 116	49 935	53 673	56 812	59 818	61 609	57 529	52 207
9 Other current taxes	29	36	43	37	39	39	41	163
10 Capital taxes	185	300	308	579	638	804	563	415
11 Actual social contributions	2 402	2 468	2 467	2 353	2 336	2 325	2 334	71
12 Imputed social contributions	2 049	2 089	2 229	2 319	2 469	2 509	2 348	2 413
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	11 893	12 765	13 667	14 095	15 176	15 215	19 648	25 848
2 Total tax receipts and actual social contributions	7 449	8 135	8 722	8 890	9 710	9 632	14 230	20 215
3 Total tax receipts	7 408	8 095	8 682	8 873	9 694	9 620	14 219	19 991
4 Taxes on production and imports	4 247	4 675	5 010	4 960	5 161	5 366	5 533	6 007
5 Taxes on products	3 165	3 582	3 843	3 816	3 874	4 003	4 194	4 671
6 Other taxes on production	1 081	1 094	1 167	1 144	1 287	1 363	1 339	1 336
7 Current taxes on income and wealth	1 112	1 123	1 209	1 174	1 197	1 159	5 612	11 052
8 Taxes on income	0	0	0	0	0	0	4 413	9 871
9 Other current taxes	1 112	1 123	1 209	1 174	1 197	1 159	1 199	1 181
10 Capital taxes	2 050	2 296	2 463	2 739	3 335	3 095	3 074	2 932
11 Actual social contributions	40	41	40	17	16	12	11	225
12 Imputed social contributions	4 444	4 629	4 946	5 205	5 466	5 583	5 419	5 633
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	9 569	9 498	9 947	9 685	10 108	10 008	10 569	11 023
2 Total tax receipts and actual social contributions	8 126	8 018	8 390	8 066	8 490	8 496	9 093	9 533
3 Total tax receipts	8 104	7 996	8 368	8 042	8 465	8 471	9 068	9 514
4 Taxes on production and imports	4 546	4 731	4 912	4 941	5 273	5 545	5 644	5 787
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	4 546	4 731	4 912	4 941	5 273	5 545	5 644	5 787
7 Current taxes on income and wealth	3 558	3 265	3 456	3 101	3 193	2 926	3 424	3 727
8 Taxes on income	3 176	2 868	3 054	2 688	2 871	2 576	3 052	3 349
9 Other current taxes	382	398	402	413	321	350	372	378
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	22	22	22	24	24	25	26	19
12 Imputed social contributions	1 444	1 481	1 557	1 620	1 618	1 511	1 476	1 490
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	49 529	50 657	53 291	55 637	57 019	57 753	59 335	60 724
2 Total tax receipts and actual social contributions	49 522	50 650	53 284	55 630	57 012	57 745	59 335	60 723
3 Total tax receipts	2 608	2 671	2 775	2 835	2 959	2 945	3 007	3 131
4 Taxes on production and imports	1 292	1 346	1 425	1 424	1 534	1 520	1 583	1 620
5 Taxes on products	1 119	1 148	1 217	1 209	1 246	1 241	1 242	1 282
6 Other taxes on production	173	197	208	214	289	279	341	337
7 Current taxes on income and wealth	1 316	1 326	1 350	1 412	1 425	1 425	1 424	1 512
8 Taxes on income	1 048	1 032	1 069	1 094	1 117	1 116	1 106	1 199
9 Other current taxes	269	294	281	318	309	309	318	313
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	46 914	47 978	50 508	52 795	54 052	54 801	56 329	57 592
12 Imputed social contributions	7	7	7	7	7	7	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/7e515>.

Source: Banque Nationale de Belgique via Eurostat.

BELGIUM

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	188 833	194 553	206 287	216 339	218 296	220 845	221 018	..
2 General public services	31 643	31 449	32 880	33 989	33 967	33 753	33 296	..
3 Defence	3 492	3 538	3 578	3 585	3 667	3 546	3 458	..
4 Public order and safety	6 539	6 711	6 966	7 194	7 331	7 405	7 226	..
5 Economic affairs	23 277	24 415	27 812	29 734	27 098	27 957	26 499	..
6 Environment protection	3 236	3 662	4 448	4 606	4 583	3 880	3 567	..
7 Housing and community amenities	1 446	1 769	1 646	1 739	1 582	1 544	1 362	..
8 Health	26 959	27 984	28 884	30 650	31 397	32 333	31 454	..
9 Recreation, culture and religion	4 634	4 678	4 923	5 268	5 047	5 078	4 900	..
10 Education	21 025	21 919	23 350	24 162	25 020	25 449	26 348	..
11 Social protection	66 583	68 428	71 800	75 413	78 605	79 899	82 909	..
<i>of which:</i>								
12 Compensation of employees	43 748	44 909	46 771	48 655	50 032	50 846	51 235	..
13 General public services	7 323	7 776	7 974	8 461	8 706	8 841	8 949	..
14 Defence	2 634	2 649	2 665	2 720	2 741	2 613	2 541	..
15 Public order and safety	5 242	5 365	5 551	5 709	5 841	5 947	5 856	..
16 Economic affairs	4 708	4 591	4 654	4 808	4 844	4 880	4 922	..
17 Environment protection	867	929	951	973	1 007	1 075	1 080	..
18 Housing and community amenities	236	255	274	282	300	338	335	..
19 Health	1 204	1 226	1 254	1 287	1 310	1 353	1 319	..
20 Recreation, culture and religion	1 563	1 625	1 693	1 769	1 815	1 870	1 833	..
21 Education	16 906	17 348	18 326	19 086	19 801	20 080	20 508	..
22 Social protection	3 065	3 145	3 431	3 560	3 667	3 849	3 891	..
23 Gross capital formation	8 499	8 734	9 848	10 180	9 513	9 430	9 595	..
24 General public services	2 700	2 661	2 912	3 001	2 961	2 910	3 160	..
25 Defence	233	262	255	220	301	291	236	..
26 Public order and safety	267	274	282	249	249	216	190	..
27 Economic affairs	2 347	2 604	2 996	3 061	2 647	2 245	2 107	..
28 Environment protection	581	374	399	438	462	350	410	..
29 Housing and community amenities	328	368	284	300	265	343	238	..
30 Health	28	22	25	28	32	71	28	..
31 Recreation, culture and religion	592	614	706	906	676	671	599	..
32 Education	764	1 071	1 289	1 391	1 337	1 605	1 911	..
33 Social protection	658	483	701	587	582	729	715	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	101 897	106 809	115 524	121 563	121 099	122 878	113 075	..
2 General public services	68 487	70 693	76 575	79 798	81 335	82 958	75 570	..
3 Defence	3 492	3 538	3 578	3 585	3 667	3 546	3 460	..
4 Public order and safety	4 091	4 074	4 190	4 409	4 542	4 653	4 471	..
5 Economic affairs	7 146	7 951	9 652	11 670	9 109	9 328	7 976	..
6 Environment protection	273	873	1 557	1 583	1 293	826	539	..
7 Housing and community amenities	0	0	0	0	0	1	2	..
8 Health	3 063	3 884	3 141	3 262	3 361	3 434	3 482	..
9 Recreation, culture and religion	273	280	282	289	277	304	274	..
10 Education	4 588	4 781	5 124	5 428	5 779	5 966	6 177	..
11 Social protection	10 484	10 737	11 425	11 540	11 736	11 862	11 125	..
III.3 STATE GOVERNMENT								
1 Total expenditure	54 968	56 477	59 587	60 978	63 494	64 585	79 793	..
2 General public services	10 277	10 737	11 174	11 757	12 188	12 606	13 235	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	116	114	118	119	137	164	169	..
5 Economic affairs	10 596	10 383	11 226	10 751	11 272	11 799	14 925	..
6 Environment protection	1 019	961	1 164	1 139	1 256	1 204	1 166	..
7 Housing and community amenities	665	875	820	895	749	588	577	..
8 Health	723	641	623	658	685	654	2 805	..
9 Recreation, culture and religion	2 269	2 256	2 285	2 288	2 344	2 446	2 332	..
10 Education	19 535	20 223	21 518	22 199	22 795	23 056	23 862	..
11 Social protection	9 768	10 288	10 659	11 171	12 070	12 069	20 723	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	25 715	26 286	27 817	29 493	29 511	29 763	29 465	..
2 General public services	4 587	4 668	5 064	5 212	5 309	5 359	5 265	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	3 216	3 389	3 544	3 652	3 683	3 688	3 632	..
5 Economic affairs	2 531	2 632	2 726	3 035	2 722	2 587	2 517	..
6 Environment protection	2 054	1 938	1 888	2 042	2 186	1 999	1 992	..
7 Housing and community amenities	924	1 025	942	955	939	1 054	900	..
8 Health	128	120	250	254	248	163	210	..
9 Recreation, culture and religion	2 346	2 399	2 622	2 950	2 692	2 637	2 574	..
10 Education	4 535	4 797	5 067	5 303	5 702	5 912	6 024	..
11 Social protection	5 392	5 319	5 714	6 089	6 031	6 364	6 350	..

BELGIUM

Table III. Expenditure by function (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	73 241	76 281	79 845	84 197	87 134	89 071	77 385	..
2 General public services	126	142	209	172	180	174	240	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	4 512	5 068	5 820	5 843	5 730	5 836	2 391	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	25 674	26 784	27 627	29 331	30 066	31 049	27 935	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	42 929	44 287	46 190	48 851	51 158	52 012	46 819	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/2d6eb>.

Source: Banque Nationale de Belgique via Eurostat.

CANADA

Table I. General government account (SNA 2008, simplified presentation)

Million CAD

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	259 575	267 925	281 433	290 653	302 393	311 418	320 222	329 978
b	Saving, net	-33 415	-44 233	-31 547	-21 532	-18 201	12 160	7 405	-2 981
c	Net lending (+)/Net borrowing (-)	-60 989	-78 930	-58 699	-46 128	-35 537	3 483	-2 587	-22 327
d	Total revenue	634 862	652 524	693 211	716 250	742 606	784 644	809 009	821 662
	<i>of which:</i>								
e	Total tax receipts	440 675	449 680	476 817	494 795	513 355	541 926	567 197	578 621
f	Actual social contributions	75 390 e	75 712 e	79 419 e	84 763 e	88 414 e	92 158 e	95 138 e	97 571 e
g	Total expenditure	695 851	731 454	751 910	762 378	778 143	781 161	811 596	843 989
	<i>of which:</i>								
h	Interest	57 921	59 990	63 271	62 466	63 390	61 934	61 048	59 944
i	Compensation of employees	208 142	213 914	223 268	229 300	237 771	244 197	250 453	258 503
j	Social benefits and transfers in kind	188 629	198 190	202 572	206 948	215 117	220 399	235 563	246 008
k	Gross fixed capital formation	72 074	80 481	76 529	76 141	73 060	66 970	71 695	79 762
l	Total liabilities (consolidated)	1 615 558	1 748 967	1 909 437	2 033 204	2 039 946	2 160 178	2 289 071	2 323 062
m	Financial net worth	-756 738	-830 822	-937 795	-977 748	-918 023	-939 593	-925 478	-926 541
n	Deficit/Surplus	-60 989	-78 930	-58 699	-46 128	-35 537	3 483	-2 587	-22 327
o	Maastricht debt	..	..	..	..	..	..	..	..
p	Gross domestic product	1 567 365	1 662 130	1 769 921	1 822 808	1 897 531	1 990 183	1 994 911	2 035 506
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	383 768	397 377	416 408	427 446	441 859	451 466	464 734	478 431
2	Market output and output for own final use	73 507	76 159	79 554	82 016	84 866	88 774	91 937	93 804
3	Non-market output	310 261	321 218	336 854	345 430	356 993	362 692	372 797	384 627
4	Payments for non-market output	..	..	..	..	..	..	..	..
5	Non-market output, other	310 261	321 218	336 854	345 430	356 993	362 692	372 797	384 627
6	Market output and payments for non-market output (2 + 4)	73 507	76 159	79 554	82 016	84 866	88 774	91 937	93 804
7	Intermediate consumption	124 193	129 452	134 975	136 793	139 466	140 048	144 512	148 453
8	Value added, gross	259 575	267 925	281 433	290 653	302 393	311 418	320 222	329 978
9	Consumption of fixed capital	49 195	51 738	55 825	58 967	62 228	63 565	66 052	67 612
10	Value added, net	210 380	216 187	225 608	231 686	240 165	247 853	254 170	262 366
Generation of income account									
11	Compensation of employees, payable	208 142	213 914	223 268	229 300	237 771	244 197	250 453	258 503
12	Other taxes on production, payable	2 238	2 273	2 340	2 386	2 394	3 656	3 717	3 863
13	Other subsidies on production, receivable	..	..	..	..	..	..	..	..
14	Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account									
15	Taxes on production and imports, receivable	186 009	196 000	204 876	211 820	218 602	229 077	238 960	247 352
16	Subsidies, payable	16 101	18 560	20 132	19 277	18 300	17 982	18 381	17 825
17	Property income, receivable	40 553	46 039	52 487	49 621	50 799	56 432	48 083	46 041
18	Property income, payable	57 921	59 990	63 271	62 466	63 390	61 934	61 048	59 944
19	Interest, payable	57 921	59 990	63 271	62 466	63 390	61 934	61 048	59 944
20	Other property income, payable	0	0	0	0	0	0	0	..
21	Balance of primary incomes, net	152 540	163 489	173 960	179 698	187 711	205 593	207 614	215 624
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	254 666	253 680	271 941	282 975	294 753	312 849	328 237	331 269
23	Social contributions, receivable	75 390	75 712	79 419	84 763	88 414	92 158	95 138	97 571
24	Actual social contributions	75 390	75 712	79 419	84 763	88 414	92 380	96 005	96 581
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	4 643	4 768	4 932	5 052	5 171	5 354	5 489	5 625
27	Current taxes on income and wealth, payable	..	..	..	..	..	..	..	..
28	Social benefits other than social transfers in kind, payable	153 753	161 617	164 285	167 608	174 478	178 794	191 349	201 041
29	Social transfers in kind (via market producers), payable	34 876	36 573	38 287	39 340	40 639	41 605	44 214	44 967
30	Social benefits and transfers in kind (via market producers), payable	188 629	198 190	202 572	206 948	215 117	220 399	235 563	246 008
31	Other current transfers, payable	21 764	22 474	22 373	21 642	22 140	20 703	20 713	22 435
32	Disposable income, net	311 722	313 558	343 594	363 238	379 431	416 457	424 416	426 613
Use of disposable income account									
33	Final consumption expenditure	345 137	357 791	375 141	384 770	397 632	404 297	417 011	429 594
34	Individual consumption expenditure	..	..	..	..	..	..	..	..
35	Collective consumption expenditure	345 137	357 791	375 141	384 770	397 632	404 297	417 011	429 594
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	..	..
37	Saving, gross	15 780	7 505	24 278	37 435	44 027	75 725	73 457	64 631
38	Saving, net	-33 415	-44 233	-31 547	-21 532	-18 201	12 160	7 405	-2 981
Capital account									
39	Consumption of fixed capital	49 195	51 738	55 825	58 967	62 228	64 915	67 144	67 294
40	Capital transfers, receivable	94	166	2	3	1	0	1 165	..
41	Capital taxes	..	..	..	..	..	..	..	..
42	Other capital transfers and investment grants, receivable	94	166	2	3	1	0	1 165	..
43	Capital transfers, payable	4 842	5 688	6 131	6 373	5 987	5 428	5 481	7 119
44	Gross capital formation and acquisitions of non-produced assets	72 021	80 913	76 848	77 193	73 578	66 814	71 728	79 839
45	Gross capital formation	72 021	80 913	76 848	77 193	73 578	66 814	71 728	79 839
46	Gross fixed capital formation	72 074	80 481	76 529	76 141	73 060	66 970	71 695	79 762
47	Changes in inv. and acquisitions less disposals of valuables	-53	432	319	1 052	518	-156	33	77
48	Acquisitions less disposals of non-produced non-financial assets	..	..	..	..	..	..	..	..
49	Net lending (+)/Net borrowing (-)	-60 989	-78 930	-58 699	-46 128	-35 537	3 483	-2 587	-22 327
50	Total expenditure	695 851	731 454	751 910	762 378	778 143	781 161	811 596	843 989
51	Total revenue	634 862	652 524	693 211	716 250	742 606	784 644	809 009	821 662

CANADA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CAD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	..	..	..	..	..	..	..	..
53 Total financial assets	57 658	49 203	40 204	55 025	33 833	64 174	136 716	40 576
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	-17 430	-8 010	2 218	15 288	14 785	7 836	3 505	5 806
56 Debt securities	-18 309	-1 755	-1 348	-4 916	6 478	7 229	34 442	-13 139
57 Loans	72 340	20 037	10 041	9 703	-5 080	-6 040	21 926	7 748
58 Equity and investment fund shares/units	21 130	11 785	21 911	21 380	4 333	30 748	27 867	22 560
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
60 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
61 Other accounts receivable	-73	27 146	7 382	13 570	13 317	24 401	48 976	17 601
62 Financial liabilities	118 716	127 714	99 693	101 150	63 730	62 339	140 976	64 192
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	109	130	107	120	88	84	112	171
65 Debt securities	120 630	87 778	85 546	74 438	45 337	18 031	66 237	61 448
66 Loans	2 365	5 142	-651	975	8 405	3 260	3 231	2 376
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	11 272	14 665	12 537	10 527	9 637	8 389	12 602	13 500
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
70 Other accounts payable	-15 660	19 999	2 154	15 090	263	32 575	58 794	-13 303
Financial balance sheet								
71 Financial net worth	-756 738	-830 822	-937 795	-977 748	-918 023	-939 593	-925 478	-926 541
72 Financial assets	858 820	918 145	971 642	1 055 456	1 121 923	1 220 585	1 363 593	1 396 521
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
74 Currency and deposits	61 412	53 385	55 611	70 876	85 673	93 476	97 285	102 989
75 Debt securities	118 613	118 559	118 574	115 851	125 546	135 851	170 110	156 429
76 Loans	190 652	209 254	217 626	223 784	218 834	211 471	231 973	239 874
77 Equity and investment fund shares/units	306 971	337 429	368 815	407 924	455 764	516 863	598 166	632 598
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
79 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
80 Other accounts receivable	181 172	199 518	211 016	237 021	236 106	262 924	266 059	264 631
81 Financial liabilities	1 615 558	1 748 967	1 909 437	2 033 204	2 039 946	2 160 178	2 289 071	2 323 062
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
83 Currency and deposits	5 190	5 320	5 427	5 547	5 635	5 719	5 831	6 002
84 Debt securities	1 027 069	1 128 320	1 264 021	1 348 251	1 319 768	1 401 083	1 487 032	1 531 139
85 Loans	47 700	52 109	55 022	54 321	60 451	63 194	66 063	67 762
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
87 Insurance pension and standardised guarantees	308 988	322 909	341 183	349 390	341 060	341 944	355 375	344 308
88 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
89 Other accounts payable	226 611	240 309	243 784	275 695	313 032	348 238	374 770	373 851
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	66 480	69 491	72 562	71 529	73 756	71 505	70 854	72 759
2 Intermediate consumption	19 912	22 062	23 037	22 270	22 101	21 182	21 315	22 446
3 Value added, gross	46 568	47 429	49 525	49 259	51 655	50 323	49 539	50 313
4 Value added, net	38 426	39 157	40 916	40 384	42 393	41 385	40 077	40 670
Generation of income account								
5 Compensation of employees, payable	37 457	38 178	39 907	39 367	41 356	40 285	38 976	39 541
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	44 490	46 539	47 386	47 802	49 863	51 928	53 441	55 220
8 Subsidies, payable	3 143	3 894	4 268	3 079	2 860	2 758	2 649	2 790
9 Interest, payable	27 303	27 866	28 479	26 805	26 804	24 712	23 334	21 834
10 Balance of primary incomes, net	22 276	23 356	23 745	26 951	29 865	32 039	34 475	35 531
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	148 552	148 626	161 719	165 004	171 822	183 239	191 859	192 246
12 Social contributions, receivable	17 039	17 731	18 485	19 851	21 980	22 748	23 501	23 879
13 Actual social contributions	17 039	17 731	18 485	19 851	21 980	22 748	23 501	23 675
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 398	1 177	1 305	2 997	1 477	1 433	1 518	1 464
16 Social benefits other than social transfers in kind, payable	76 780	78 177	78 969	81 662	84 065	86 063	94 782	101 723
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	..
18 Other current transfers, payable	78 570	90 842	84 302	86 768	87 044	89 099	91 612	94 967
19 Disposable income, net	33 915	21 871	41 983	46 373	54 035	64 297	64 959	56 430
Use of disposable income account								
20 Final consumption expenditure	56 672	58 980	61 536	60 549	62 373	59 837	59 308	61 147
21 Individual consumption expenditure	..	..	..	..	..	..	..	..
22 Collective consumption expenditure	56 672	58 980	61 536	60 549	62 373	59 837	59 308	61 147
23 Saving, gross	-14 615	-28 837	-10 944	-5 301	924	13 398	15 113	4 926
24 Saving, net	-22 757	-37 109	-19 553	-14 176	-8 338	4 460	5 651	-4 717
Capital account								
25 Capital transfers, receivable	17	10	2	3	1	0	1 165	..
26 Capital transfers, payable	5 973	8 220	6 393	4 930	3 851	3 325	3 321	3 504
27 Gross capital formation	9 018	9 553	9 208	9 931	9 360	2 433	6 613	9 959
28 Acquisitions less disposals of non-produced non-financial assets	..	..	..	..	..	..	..	..
29 Net lending (+)/Net borrowing (-)	-29 589	-46 600	-26 543	-20 159	-12 286	7 640	6 344	-8 537
30 Total expenditure	259 125	279 771	275 572	275 829	278 478	270 957	283 703	297 893
31 Total revenue	229 536	233 171	249 029	255 670	266 192	278 597	290 047	289 356

CANADA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CAD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	..	..	..	..	..	..	..
33 Total financial assets	56 473	7 148	13 403	23 085	-3 770	-15 803	43 564	22 242
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-15 988	-10 394	2 228	12 243	8 696	2 329	1 609	3 503
36 Debt securities	275	321	132	26	66	-7	-85	-106
37 Loans	60 813	10 311	-578	1 319	-21 087	-23 118	3 196	2 916
38 Equity and investment fund shares/units	18 132	11 629	6 999	5 277	10 943	6 006	13 248	7 078
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	-6 759	-4 719	4 622	4 220	-2 388	-1 013	25 596	8 851
42 Financial liabilities	86 438	54 060	40 783	42 862	8 029	-23 563	37 319	30 848
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	109	130	107	120	88	84	112	171
45 Debt securities	89 272	40 412	35 949	32 522	11 681	-19 743	23 523	25 090
46 Loans	298	864	-21	-531	-209	-50	183	-32
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	2 948	2 534	2 513	484	171	-88	-576	-602
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	-6 189	10 120	2 235	10 267	-3 702	-3 766	14 077	6 221
Financial balance sheet								
51 Financial net worth	..	..	..	..	..	..	..	..
52 Financial assets	264 936	265 677	282 085	306 500	300 830	292 838	339 020	336 660
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
54 Currency and deposits	22 581	12 179	14 412	26 633	35 339	37 583	39 367	42 800
55 Debt securities	2 123	2 448	2 661	2 719	2 759	2 808	2 699	2 606
56 Loans	109 464	121 319	118 652	119 426	98 039	74 310	76 879	79 147
57 Equity and investment fund shares/units	83 266	88 834	98 576	103 578	117 870	128 222	154 251	154 555
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
60 Other accounts receivable	47 502	40 897	47 784	54 144	46 823	49 915	65 824	57 552
61 Financial liabilities	814 335	866 181	932 508	979 036	943 223	947 816	997 571	994 570
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
63 Currency and deposits	5 190	5 320	5 427	5 547	5 635	5 719	5 831	6 002
64 Debt securities	584 528	630 226	692 881	728 526	694 857	702 646	735 251	749 089
65 Loans	3 961	4 733	4 747	4 104	3 872	3 778	3 925	3 845
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67 Insurance pension and standardised guarantees	149 057	152 070	155 192	159 106	158 016	161 185	160 003	159 166
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
69 Other accounts payable	71 599	73 832	74 261	81 753	80 843	74 488	92 561	76 468
I.3 STATE GOVERNMENT								
Production account								
1 Output	197 149	202 220	212 018	219 704	227 167	234 559	242 652	250 237
2 Intermediate consumption	69 311	70 198	73 110	74 827	76 714	77 628	80 060	82 162
3 Value added, gross	127 838	132 022	138 908	144 877	150 453	156 931	162 592	168 075
4 Value added, net	102 533	105 575	110 149	114 336	117 926	123 485	127 896	132 459
Generation of income account								
5 Compensation of employees, payable	101 471	104 489	109 026	113 175	116 774	121 489	125 840	130 293
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	88 953	94 082	100 503	104 280	106 561	112 358	118 506	123 217
8 Subsidies, payable	10 251	11 774	12 737	12 968	12 135	11 786	12 148	11 324
9 Interest, payable	27 757	28 940	31 314	32 122	33 134	33 947	34 421	34 874
10 Balance of primary incomes, net	76 312	82 721	90 479	89 986	92 294	104 589	100 414	105 111
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	104 889	103 900	108 959	116 688	121 613	128 317	135 094	137 645
12 Social contributions, receivable	10 723	10 743	11 691	12 374	12 417	12 530	12 761	13 424
13 Actual social contributions	10 723	10 743	11 691	12 374	12 417	12 752	12 891	12 921
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	67 207	78 118	72 651	75 465	75 842	79 361	81 349	83 909
16 Social benefits other than social transfers in kind, payable	34 102	38 646	39 196	36 643	38 926	39 156	40 452	40 863
17 Social transfers in kind (via market producers), payable	34 171	35 877	37 580	38 604	39 942	40 910	43 554	44 246
18 Other current transfers, payable	61 670	61 757	64 731	67 625	68 228	66 962	67 406	70 420
19 Disposable income, net	163 359	175 079	179 853	190 245	195 012	218 679	221 760	228 806
Use of disposable income account								
20 Final consumption expenditure	187 987	193 556	203 357	210 418	217 507	222 861	231 408	238 384
21 Individual consumption expenditure	..	..	..	..	..	..	..	..
22 Collective consumption expenditure	187 987	193 556	203 357	210 418	217 507	222 861	231 408	238 384
23 Saving, gross	677	7 970	5 255	10 368	10 032	29 264	25 048	26 038
24 Saving, net	-24 628	-18 477	-23 504	-20 173	-22 495	-4 182	-9 648	-9 578
Capital account								
25 Capital transfers, receivable	2 830	5 213	2 437	1 508	1 190	821	979	1 344
26 Capital transfers, payable	7 174	17 243	7 885	8 145	8 816	9 455	10 677	13 038
27 Gross capital formation	35 575	39 671	39 148	38 131	35 359	35 120	35 629	37 904
28 Acquisitions less disposals of non-produced non-financial assets	..	..	..	..	..	..	..	..
29 Net lending (+)/Net borrowing (-)	-39 242	-43 731	-39 341	-34 400	-32 953	-14 490	-20 279	-23 560
30 Total expenditure	382 544	409 681	415 850	423 401	431 180	438 449	452 243	467 290
31 Total revenue	343 302	365 950	376 509	389 001	398 227	423 959	431 964	443 730

CANADA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CAD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	..	..	..	..	..	..	..
33 Total financial assets	10 333	19 080	7 071	16 237	22 301	29 651	31 037	22 452
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	18	706	-1 384	1 137	3 925	3 839	1 152	3 581
36 Debt securities	-1 146	-4 307	-6 915	-1 470	8 797	-1 847	6 713	1 904
37 Loans	11 130	7 557	7 708	7 896	13 178	10 223	11 697	3 788
38 Equity and investment fund shares/units	-6 517	-6 863	5 336	2 305	-12 437	-1 536	-2 588	972
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	6 848	21 987	2 326	6 369	8 838	18 972	14 063	12 207
42 Financial liabilities	49 329	62 343	46 449	51 033	49 900	43 917	51 187	46 780
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	48 500	38 180	44 601	40 344	48 933	27 244	19 908	35 284
46 Loans	2 184	3 557	-649	1 619	7 924	2 758	2 140	2 280
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	8 324	12 131	10 024	10 043	9 466	8 477	13 178	14 102
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	-9 679	8 475	-7 527	-973	-16 423	5 438	15 961	-4 886
Financial balance sheet								
51 Financial net worth	..	..	..	..	..	..	..	..
52 Financial assets	447 664	476 080	491 942	520 666	553 461	594 663	602 351	627 038
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
54 Currency and deposits	15 788	16 485	15 104	16 240	20 167	24 058	25 339	28 888
55 Debt securities	118 906	116 737	111 491	110 673	125 358	127 122	133 565	134 851
56 Loans	72 980	77 819	85 969	90 560	104 151	113 640	124 520	130 411
57 Equity and investment fund shares/units	137 337	146 516	156 576	168 285	172 893	182 270	194 280	206 196
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
60 Other accounts receivable	102 653	118 523	122 802	134 908	130 892	147 573	124 647	126 692
61 Financial liabilities	733 760	805 953	889 840	957 004	990 622	1 078 933	1 114 541	1 155 888
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
63 Currency and deposits	0	0	0	0	0	0	0	..
64 Debt securities	481 125	529 000	598 489	647 265	667 217	733 463	770 005	799 740
65 Loans	35 677	38 659	41 669	41 832	47 672	50 031	51 838	53 620
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67 Insurance pension and standardised guarantees	159 931	170 839	185 991	190 284	183 044	180 759	195 372	185 142
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
69 Other accounts payable	57 027	67 455	63 691	77 623	92 689	114 680	97 326	117 386
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	118 738	124 078	130 020	133 888	138 703	142 891	147 739	152 213
2 Intermediate consumption	33 569	35 604	37 020	37 371	38 418	38 727	39 648	40 623
3 Value added, gross	85 169	88 474	93 000	96 517	100 285	104 164	108 091	111 590
4 Value added, net	69 421	71 455	74 543	76 966	79 846	82 983	86 197	89 237
Generation of income account								
5 Compensation of employees, payable	69 214	71 247	74 335	76 758	79 641	82 423	85 637	88 669
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	52 566	55 379	56 987	59 738	62 178	64 791	67 013	68 915
8 Subsidies, payable	2 707	2 892	3 127	3 230	3 305	3 438	3 584	3 711
9 Interest, payable	2 861	3 176	3 464	3 512	3 421	3 243	3 262	3 204
10 Balance of primary incomes, net	49 665	52 206	53 585	56 013	58 536	61 478	63 469	65 299
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 225	1 154	1 263	1 283	1 318	1 293	1 284	1 378
12 Social contributions, receivable	0	0	0	0	0	0	0	0
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	56 789	58 119	60 244	61 844	63 455	62 587	63 711	66 174
16 Social benefits other than social transfers in kind, payable	3 457	3 990	3 402	3 594	3 554	3 605	3 528	3 674
17 Social transfers in kind (via market producers), payable	705	696	707	736	697	695	660	721
18 Other current transfers, payable	1 842	2 060	2 120	1 966	1 899	2 072	2 154	2 316
19 Disposable income, net	102 380	105 429	109 570	113 580	117 856	119 681	122 782	126 861
Use of disposable income account								
20 Final consumption expenditure	99 077	103 667	108 440	111 478	115 519	119 088	122 806	126 841
21 Individual consumption expenditure	..	..	..	..	..	..	..	..
22 Collective consumption expenditure	99 077	103 667	108 440	111 478	115 519	119 088	122 806	126 841
23 Saving, gross	19 051	18 781	19 587	21 653	22 776	21 774	21 870	22 373
24 Saving, net	3 303	1 762	1 130	2 102	2 337	593	-24	20
Capital account								
25 Capital transfers, receivable	5 552	14 718	5 710	5 194	5 490	6 531	7 538	8 079
26 Capital transfers, payable	0	0	0	0	0	0	0	..
27 Gross capital formation	27 428	31 689	28 492	29 131	28 859	29 261	29 486	31 976
28 Acquisitions less disposals of non-produced non-financial assets	..	..	..	..	..	..	..	..
29 Net lending (+)/Net borrowing (-)	-2 825	1 810	-3 195	-2 284	-593	-956	-78	-1 524
30 Total expenditure	141 990	151 562	152 875	156 506	159 999	164 024	168 519	175 462
31 Total revenue	139 165	153 372	149 680	154 222	159 406	163 068	168 441	173 938

CANADA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CAD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	..	..	..	..	..	..	..
33 Total financial assets	3 949	12 203	5 103	3 301	5 979	12 657	1 987	520
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-1 460	1 678	1 374	1 908	2 164	1 668	744	-1 278
36 Debt securities	-74	582	-448	-89	3 292	-480	1 832	669
37 Loans	-208	-313	26	-685	-211	-196	-108	49
38 Equity and investment fund shares/units	1 496	-407	-238	-734	-1 163	691	422	-54
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	4 195	10 663	4 389	2 901	1 897	10 974	-903	1 134
42 Financial liabilities	6 713	10 130	8 214	5 568	6 778	15 605	3 768	2 496
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	1 709	7 435	3 839	7 715	2 045	-3 247	2 618	-1 498
46 Loans	-117	721	19	-113	690	552	908	128
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	5 121	1 974	4 356	-2 034	4 043	18 300	242	3 866
Financial balance sheet								
51 Financial net worth	..	..	..	..	..	..	..	..
52 Financial assets	76 600	87 838	91 009	96 966	104 347	105 394	102 588	109 855
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
54 Currency and deposits	23 043	24 721	26 095	28 003	30 167	31 835	32 579	31 301
55 Debt securities	25 049	25 888	25 673	25 697	28 655	28 849	28 589	29 165
56 Loans	2 600	2 026	2 029	1 649	1 455	1 281	1 193	1 260
57 Equity and investment fund shares/units	6 148	6 218	6 716	6 405	5 794	6 474	6 829	6 828
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
60 Other accounts receivable	19 760	28 985	30 496	35 212	38 276	36 955	33 398	41 301
61 Financial liabilities	152 883	163 690	172 069	178 817	191 249	197 881	198 599	211 915
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
63 Currency and deposits	0	0	0	0	0	0	0	..
64 Debt securities	48 644	57 189	61 959	66 271	71 345	70 532	73 036	72 737
65 Loans	8 062	8 717	8 606	8 385	8 907	9 385	10 300	10 297
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
69 Other accounts payable	96 177	97 784	101 504	104 161	110 997	117 964	115 263	128 881
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	1 401	1 588	1 808	2 325	2 233	2 511	3 489	3 222
2 Intermediate consumption	1 401	1 588	1 808	2 325	2 233	2 511	3 489	3 222
3 Value added, gross	0	0	0	0	0	0	0	..
4 Value added, net	0	0	0	0	0	0	0	..
Generation of income account								
5 Compensation of employees, payable	..	..	..	..	..	..	..	..
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	..
8 Subsidies, payable	0	0	0	0	0	0	0	..
9 Interest, payable	0	8	14	27	31	32	31	32
10 Balance of primary incomes, net	4 287	5 206	6 151	6 748	7 016	7 487	9 256	9 683
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	..
12 Social contributions, receivable	47 628	47 238	49 243	52 538	54 017	56 880	58 876	60 268
13 Actual social contributions	47 628	47 238	49 243	52 538	54 017	56 880	59 613	59 985
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	0	0	0	0	0	0	0	..
16 Social benefits other than social transfers in kind, payable	39 414	40 804	42 718	45 709	47 933	49 970	52 587	54 781
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	..
18 Other current transfers, payable	433	461	488	537	572	597	630	654
19 Disposable income, net	12 068	11 179	12 188	13 040	12 528	13 800	14 915	14 516
Use of disposable income account								
20 Final consumption expenditure	1 401	1 588	1 808	2 325	2 233	2 511	3 489	3 222
21 Individual consumption expenditure	..	..	..	..	..	..	..	..
22 Collective consumption expenditure	1 401	1 588	1 808	2 325	2 233	2 511	3 489	3 222
23 Saving, gross	10 667	9 591	10 380	10 715	10 295	11 289	11 426	11 294
24 Saving, net	10 667	9 591	10 380	10 715	10 295	11 289	11 426	11 294
Capital account								
25 Capital transfers, receivable	0	0	0	0	0	0	0	..
26 Capital transfers, payable	0	0	0	0	0	0	0	..
27 Gross capital formation	..	..	..	..	..	..	..	..
28 Acquisitions less disposals of non-produced non-financial assets	..	..	..	..	..	..	..	..
29 Net lending (+)/Net borrowing (-)	10 667	9 591	10 380	10 715	10 295	11 289	11 426	11 294
30 Total expenditure	41 248	42 861	45 028	48 598	50 769	53 110	56 737	58 689
31 Total revenue	51 915	52 452	55 408	59 313	61 064	64 399	68 163	69 983

CANADA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CAD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32	Net financial transactions							
33	Total financial assets							
34	0	0	0	0	0	0	0	0
35	0	0	0	0	0	0	0	2
36	2 790	-103	4 858	8 582	14 023	-4 162	11 270	-15 989
37	605	2 482	2 885	1 173	3 040	7 051	7 141	995
38	8 019	7 426	9 814	14 532	6 990	25 587	16 785	14 564
39	0	0	0	0	0	0	0	0
40	0	0	0	0	0	0	0	0
41	-4 357	-785	-3 955	80	4 970	-4 532	10 220	-4 591
42	Financial liabilities							
43	0	0	0	0	0	0	0	0
44	0	0	0	0	0	0	0	2
45	1 303	-1	132	5 822	2 378	52	5 476	2 189
46	0	0	0	0	0	0	0	0
47	0	0	0	0	0	0	0	0
48	0	0	0	0	0	0	0	0
49	0	0	0	0	0	0	0	0
50	-4 913	-570	3 090	7 830	16 345	12 603	28 514	-18 504
Financial balance sheet								
51	Financial net worth							
52	Financial assets							
53	0	0	0	0	0	0	0	..
54	0	0	0	0	0	0	0	..
55	61 066	62 883	69 491	77 829	92 059	92 316	111 679	97 585
56	5 608	8 090	10 976	12 149	15 189	22 240	29 381	29 056
57	80 220	95 861	106 947	129 656	159 207	199 897	242 806	265 019
58	0	0	0	0	0	0	0	..
59	0	0	0	0	0	0	0	..
60	11 257	11 113	9 934	12 757	20 115	28 481	42 190	39 086
61	Financial liabilities							
62	0	0	0	0	0	0	0	..
63	0	0	0	0	0	0	0	..
64	1 303	1 302	1 434	7 256	9 634	9 686	15 162	17 351
65	0	0	0	0	0	0	0	..
66	0	0	0	0	0	0	0	..
67	0	0	0	0	0	0	0	..
68	0	0	0	0	0	0	0	..
69	1 808	1 238	4 328	12 158	28 503	41 106	69 620	51 116

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/37d01>.

Source: Statistics Canada.

CANADA

Table II. Detailed taxes and social contribution receipts

Million CAD

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	516 065	525 392	556 236	579 558	601 769	634 084	662 335	676 192
2 Total tax receipts and actual social contributions	516 065	525 392	556 236	579 558	601 769	634 084	662 335	676 192
3 Total tax receipts	440 675	449 680	476 817	494 795	513 355	541 926	567 197	578 621
4 Taxes on production and imports	186 009	196 000	204 876	211 820	218 602	229 077	238 960	247 352
5 Taxes on products	119 274	125 993	131 891	136 044	139 575	146 793	153 032	158 959
6 Value added type taxes	29 913	31 264	31 789	32 357	34 190	35 120	36 272	37 403
7 Taxes and duties on imports, excluding VAT	3 681	3 436	3 839	4 002	4 131	4 512	5 169	5 449
8 Import duties	3 681	3 436	3 839	4 002	4 131	4 512	5 169	5 449
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	85 680	91 293	96 263	99 685	101 254	107 161	111 591	116 107
17 Excise duties and consumption taxes	22 503	23 755	24 236	24 288	25 117	25 955	26 051	26 964
18 Stamp taxes	0	0	0	0	0	0	0	..
19 Taxes on financial and capital transactions	7 027	7 785	7 880	8 503	9 056	9 553	10 511	11 965
20 Car registration taxes	1 120	1 153	1 160	1 224	1 352	1 420	1 552	1 610
21 Taxes on entertainment	348	346	324	312	298	294	312	335
22 Taxes on lotteries, gambling and betting	6 711	6 946	6 859	6 888	6 859	7 143	7 721	7 861
23 Taxes on insurance premiums	938	795	1 051	1 026	1 174	984	837	954
24 Other taxes on specific services	877	760	853	979	906	956	721	504
25 General sales or turnover taxes	37 239	40 705	44 577	46 851	46 866	51 051	53 585	55 398
26 Profits of fiscal monopolies	4 781	4 919	5 059	5 328	5 393	5 450	5 812	6 256
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	4 136	4 129	4 264	4 286	4 233	4 355	4 489	4 260
29 Other taxes on production	66 735	70 007	72 985	75 776	79 027	82 284	85 928	88 393
30 Taxes on land, buildings or other structures	51 046	53 033	54 937	57 000	59 422	61 700	64 112	65 872
31 Taxes on the use of fixed assets	0	0	0	0	0	0	0	..
32 Total wage bill and payroll taxes	10 442	10 760	11 560	11 903	12 353	12 934	13 313	13 898
33 Taxes on international transactions	0	0	0	0	0	0	0	..
34 Business and professional licences	1 194	1 340	1 354	1 491	1 510	1 673	2 486	2 214
35 Taxes on pollution	681	1 152	1 345	1 483	1 598	1 612	1 438	1 406
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	..
37 Other taxes on production n.e.c.	3 372	3 722	3 789	3 899	4 144	4 365	4 579	5 003
38 Current taxes on income and wealth	254 666	253 680	271 941	282 975	294 753	312 849	328 237	331 269
39 Taxes on income	243 242	242 346	260 801	271 934	283 558	301 620	316 541	319 533
40 Taxes on individual or household income including holding gains	184 925	181 664	197 919	208 251	214 976	227 362	241 157	242 336
41 Taxes on individual or household income excl. holding gains	184 925	181 664	197 919	208 251	214 976	227 362	241 157	242 336
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	53 319	55 163	57 374	58 683	63 208	67 613	68 741	70 547
44 Taxes on income or profits of corporations excl. holding gains	53 319	55 163	57 374	58 683	63 208	67 613	68 741	70 547
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	4 998	5 519	5 508	5 000	5 374	6 645	6 643	6 650
50 Other current taxes	11 424	11 334	11 140	11 041	11 195	11 229	11 696	11 736
51 Current taxes on capital	1 960	1 523	945	632	373	364	373	423
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	1 937	1 986	2 022	2 139	2 252	2 373	2 478	2 560
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	7 527	7 825	8 173	8 270	8 570	8 492	8 845	8 753
57 Capital taxes	..	..	..	..	..	..	..	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	75 390 e	75 712 e	79 419 e	84 763 e	88 414 e	92 158 e	95 138 e	97 571 e
62 Employers' actual social contributions	75 390	75 712	79 419	84 763	88 414	92 158	95 138	97 571
63 Compulsory	75 390	75 712	79 419	84 763	88 414	92 158	95 138	97 571
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	..	..	..	..	..	..	..	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

CANADA

Table II. Detailed taxes and social contribution receipts (cont.)

Million CAD

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	210 081	212 896	227 590	232 657	243 665	257 915	268 801	271 345
2 Total tax receipts and actual social contributions	210 081	212 896	227 590	232 657	243 665	257 915	268 801	271 345
3 Total tax receipts	193 042	195 165	209 105	212 806	221 685	235 167	245 300	247 466
4 Taxes on production and imports	44 490	46 539	47 386	47 802	49 863	51 928	53 441	55 220
5 Taxes on products	43 913	45 730	46 692	47 165	49 170	51 137	52 584	54 353
6 Other taxes on production	577	809	694	637	693	791	857	867
7 Current taxes on income and wealth	148 552	148 626	161 719	165 004	171 822	183 239	191 859	192 246
8 Taxes on income	148 432	148 492	161 560	164 858	171 689	183 114	191 716	192 080
9 Other current taxes	120	134	159	146	133	125	143	166
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	17 039	17 731	18 485	19 851	21 980	22 748	23 501	23 675
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	204 565	208 725	221 153	233 342	240 591	253 205	266 361	274 286
2 Total tax receipts and actual social contributions	204 565	208 725	221 153	233 342	240 591	253 205	266 361	274 286
3 Total tax receipts	193 842	197 982	209 462	220 968	228 174	240 675	253 600	260 862
4 Taxes on production and imports	88 953	94 082	100 503	104 280	106 561	112 358	118 506	123 217
5 Taxes on products	69 547	73 821	78 901	81 869	83 014	88 014	92 489	96 336
6 Other taxes on production	19 406	20 261	21 602	22 411	23 547	24 344	26 017	26 881
7 Current taxes on income and wealth	104 889	103 900	108 959	116 688	121 613	128 317	135 094	137 645
8 Taxes on income	94 810	93 854	99 241	107 076	111 869	118 506	124 825	127 453
9 Other current taxes	10 079	10 046	9 718	9 612	9 744	9 811	10 269	10 192
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	10 723	10 743	11 691	12 374	12 417	12 752	12 891	12 921
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	53 791	56 533	58 250	61 021	63 496	66 084	68 297	70 293
2 Total tax receipts and actual social contributions	53 791	56 533	58 250	61 021	63 496	66 084	68 297	70 293
3 Total tax receipts	53 791	56 533	58 250	61 021	63 496	66 084	68 297	70 293
4 Taxes on production and imports	52 566	55 379	56 987	59 738	62 178	64 791	67 013	68 915
5 Taxes on products	5 814	6 442	6 298	7 010	7 391	7 642	7 959	8 270
6 Other taxes on production	46 752	48 937	50 689	52 728	54 787	57 149	59 054	60 645
7 Current taxes on income and wealth	1 225	1 154	1 263	1 283	1 318	1 293	1 284	1 378
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	1 225	1 154	1 263	1 283	1 318	1 293	1 284	1 378
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	47 628	47 238	49 243	52 538	54 017	56 880	58 876	60 268
2 Total tax receipts and actual social contributions	47 628	47 238	49 243	52 538	54 017	56 880	58 876	60 268
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	0	0	0	0	0	0	0	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	47 628	47 238	49 243	52 538	54 017	56 880	59 613	59 985
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/c5c7b>.

Source: Statistics Canada.

CHILE

Table I. General government account (SNA 2008, simplified presentation)

Million CLP

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	9 031 333	10 019 403	10 635 278	11 566 326	12 918 592	14 398 900	15 792 955	..
b	Saving, net	..	..	..	..	..	..	..	..
c	Net lending (+)/Net borrowing (-)	-3 909 973	-188 769	1 567 960	705 077	-986 189	-2 476 430	-3 595 320	..
d	Total revenue	..	..	..	..	..	..	..	..
	<i>of which:</i>								
e	Total tax receipts	..	..	..	..	..	..	..	..
f	Actual social contributions	..	..	..	..	..	..	..	..
g	Total expenditure	..	..	..	..	..	..	..	..
	<i>of which:</i>								
h	Interest	..	..	..	..	..	..	..	..
i	Compensation of employees	7 964 888	8 877 975	9 396 572	10 253 198	11 422 982	12 723 071	13 972 916	..
j	Social benefits and transfers in kind	..	..	..	..	..	..	..	..
k	Gross fixed capital formation	..	..	..	..	..	..	..	..
l	Total liabilities (non consolidated)	12 869 509	17 027 622	21 783 279	23 867 044	26 180 958	33 270 182	38 894 296	47 182 934
m	Financial net worth	6 056 432	2 291 336	5 978 073	3 101 550	3 302 045	934 391	2 177 496	-6 744 026
n	Deficit/Surplus	-3 909 973	-188 769	1 567 960	705 077	-986 189	-2 476 430	-3 595 320	..
o	Maastricht debt	..	..	..	..	..	..	..	..
p	Gross domestic product	96 686 357	111 508 611	122 006 090	129 947 342	137 876 216	148 855 347	158 636 806	167 227 448
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	..	..	..	..	..	..	..	..
2	Market output and output for own final use	..	..	..	..	..	..	..	..
3	Non-market output	..	..	..	..	..	..	..	..
4	Payments for non-market output	..	..	..	..	..	..	..	..
5	Non-market output, other	..	..	..	..	..	..	..	..
6	Market output and payments for non-market output (2 + 4)	..	..	..	..	..	..	..	..
7	Intermediate consumption	..	..	..	..	..	..	..	..
8	Value added, gross	9 031 333	10 019 403	10 635 278	11 566 326	12 918 592	14 398 900	15 792 955	..
9	Consumption of fixed capital	..	..	..	..	..	..	..	..
10	Value added, net	..	..	..	..	..	..	..	..
Generation of income account									
11	Compensation of employees, payable	7 964 888	8 877 975	9 396 572	10 253 198	11 422 982	12 723 071	13 972 916	..
12	Other taxes on production, payable	12 273	13 670	16 532	19 107	20 271	22 735	22 412	..
13	Other subsidies on production, receivable	..	..	..	..	..	..	..	..
14	Operating surplus, net	1 054 172	1 127 758	1 222 174	1 294 020	1 475 340	1 653 094	1 797 627	..
Allocation of primary income account									
15	Taxes on production and imports, receivable	9 705 038	11 023 626	12 647 804	14 065 384	14 771 579	16 154 392	17 571 517	..
16	Subsidies, payable	..	..	..	..	..	..	..	..
17	Property income, receivable	929 745	1 946 532	1 811 909	518 905	456 494	787 551	353 463	..
18	Property income, payable	368 872	511 378	730 371	731 150	839 901	964 395	1 170 976	..
19	Interest, payable	..	..	..	..	..	..	..	..
20	Other property income, payable	..	..	..	..	..	..	..	..
21	Balance of primary incomes, net	11 320 082	13 586 538	14 951 516	15 147 160	15 863 512	17 630 642	18 551 631	..
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	3 800 440	6 929 525	8 998 906	9 457 291	8 443 843	8 058 265	9 820 768	..
23	Social contributions, receivable	1 728 199	1 881 065	2 055 856	2 325 850	2 549 725	2 730 888	2 923 908	..
24	Actual social contributions	..	..	..	..	..	..	..	..
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	1 345 397	2 089 446	2 057 877	1 908 314	2 305 263	2 672 920	2 913 886	..
27	Current taxes on income and wealth, payable	..	..	..	..	..	..	..	..
28	Social benefits other than social transfers in kind, payable	4 473 529	4 881 289	5 033 251	5 227 043	5 410 777	5 856 024	6 317 369	..
29	Social transfers in kind (via market producers), payable	..	..	..	..	..	..	..	..
30	Social benefits and transfers in kind (via market producers), payable	..	..	..	..	..	..	..	..
31	Other current transfers, payable	1 622 290	2 054 569	1 918 691	2 387 104	2 840 610	3 147 683	3 796 933	..
32	Disposable income, net	12 098 299	17 550 715	21 112 213	21 224 468	20 910 955	22 089 008	24 095 893	..
Use of disposable income account									
33	Final consumption expenditure	12 005 433	13 502 289	14 535 180	15 496 038	16 959 906	19 079 972	20 912 109	..
34	Individual consumption expenditure	..	..	..	..	..	..	..	..
35	Collective consumption expenditure	..	..	..	..	..	..	..	..
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	..	..
37	Saving, gross	92 866	4 048 426	6 577 032	5 728 429	3 951 050	3 009 037	3 183 784	..
38	Saving, net	..	..	..	..	..	..	..	..
Capital account									
39	Consumption of fixed capital	..	..	..	..	..	..	..	..
40	Capital transfers, receivable	..	..	..	..	..	..	..	..
41	Capital taxes	..	..	..	..	..	..	..	..
42	Other capital transfers and investment grants, receivable	..	..	..	..	..	..	..	..
43	Capital transfers, payable	1 274 169	1 616 772	2 118 903	2 045 301	1 890 027	2 141 072	2 701 487	..
44	Gross capital formation and acquisitions of non-produced assets	..	..	..	..	..	..	..	..
45	Gross capital formation	..	..	..	..	..	..	..	..
46	Gross fixed capital formation	..	..	..	..	..	..	..	..
47	Changes in inv. and acquisitions less disposals of valuables	..	..	..	..	..	..	..	..
48	Acquisitions less disposals of non-produced non-financial assets	..	..	..	..	..	..	..	..
49	Net lending (+)/Net borrowing (-)	-3 909 973	-188 769	1 567 960	705 077	-986 189	-2 476 430	-3 595 320	..
50	Total expenditure	..	..	..	..	..	..	..	..
51	Total revenue	..	..	..	..	..	..	..	..

CHILE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CLP

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-3 909 973	-188 769	1 567 960	705 077	-986 189	-2 476 430	-3 595 320	-4 496 706
53 Total financial assets	-2 178 659	3 733 464	5 275 261	2 583 016	441 338	1 503 200	769 617	3 247 704
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	-259 635	725 635	1 206 610	-578 116	398 142	727 864	-55 457	229 897
56 Debt securities	-3 986 636	1 290 464	3 352 305	1 361 479	-364 606	-68 434	-506 439	669 072
57 Loans	225 342	305 919	631 835	75 644	67 373	364 456	769 169	604 630
58 Equity and investment fund shares/units	765 589	-119 603	-145 219	709 239	270 414	106 177	398 867	447 499
59 Insurance pension and standardised guarantees	279	5 430	-1 153	687	1 257	1 120	1 736	850
60 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
61 Other accounts receivable	1 076 402	1 525 618	230 883	1 014 081	68 757	372 019	161 740	1 295 754
62 Financial liabilities	1 731 314	3 922 233	3 707 302	1 877 938	1 427 526	3 979 631	4 364 937	7 744 410
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	0	0	0	0	0	0	0	0
65 Debt securities	982 444	3 485 273	3 024 651	1 603 453	1 175 704	3 398 287	3 656 012	7 289 988
66 Loans	42 996	5 271	-4 099	-28 066	-29 929	-34 190	-43 657	3 315
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
69 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
70 Other accounts payable	705 874	431 688	686 750	302 552	281 751	615 534	752 582	451 107
Financial balance sheet								
71 Financial net worth	6 056 432	2 291 336	5 978 073	3 101 550	3 302 045	934 391	2 177 496	-6 744 026
72 Financial assets	18 925 941	19 318 958	27 761 352	26 968 594	29 483 003	34 204 573	41 071 792	40 438 908
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	5 056 614	6 058 661	7 968 321	7 581 763	7 906 935	8 767 118	9 163 800	9 465 703
75 Debt securities	6 515 035	7 341 643	11 415 998	11 898 487	12 175 733	13 752 077	15 045 335	14 842 962
76 Loans	2 020 259	2 211 651	2 826 782	2 893 286	2 933 894	3 206 397	3 958 705	4 468 825
77 Equity and investment fund shares/units	1 360 490	-353 582	851 770	-671 176	708 080	1 750 099	4 402 650	2 494 533
78 Insurance pension and standardised guarantees	9 563	15 232	15 290	16 325	18 118	21 137	23 030	23 709
79 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
80 Other accounts receivable	3 963 980	4 045 354	4 683 192	5 249 909	5 740 242	6 707 746	8 478 271	9 143 176
81 Financial liabilities	12 869 509	17 027 622	21 783 279	23 867 044	26 180 958	33 270 182	38 894 296	47 182 934
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	0	0	0	0	0	0	0	0
84 Debt securities	7 418 460	11 183 435	15 190 993	17 056 739	19 074 108	25 508 804	30 347 723	38 212 106
85 Loans	990 801	949 513	1 006 753	921 605	932 661	960 726	981 835	959 181
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
88 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
89 Other accounts payable	4 460 248	4 894 674	5 585 533	5 888 700	6 174 189	6 800 652	7 564 738	8 011 647
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	..	..	..	..	..	..	..	..
2 Intermediate consumption	..	..	..	..	..	..	..	..
3 Value added, gross	8 336 944	9 281 345	9 853 935	10 653 827	11 881 394	13 188 519	14 416 203	..
4 Value added, net	..	..	..	..	..	..	..	..
Generation of income account								
5 Compensation of employees, payable	7 438 609	8 307 573	8 796 380	9 541 686	10 622 825	11 801 598	12 919 322	..
6 Operating surplus, net	886 062	960 102	1 041 023	1 093 033	1 238 299	1 364 186	1 474 469	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	8 488 959	9 760 778	11 131 542	12 410 899	13 086 398	14 262 964	15 479 390	..
8 Subsidies, payable	..	..	..	..	..	..	..	..
9 Interest, payable	..	..	..	..	..	..	..	..
10 Balance of primary incomes, net	10 181 874	12 398 541	13 471 481	13 476 042	14 101 566	15 590 482	16 256 028	..
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	3 684 037	6 798 213	8 834 376	9 265 394	8 235 305	7 824 941	9 565 950	..
12 Social contributions, receivable	326 721	354 967	408 046	469 668	523 382	561 041	608 496	..
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 121 902	1 809 881	1 709 531	1 532 168	1 819 284	2 008 954	2 178 596	..
16 Social benefits other than social transfers in kind, payable	385 397	487 318	414 858	424 500	512 111	586 562	684 509	..
17 Social transfers in kind (via market producers), payable	..	..	..	..	..	..	..	..
18 Other current transfers, payable	1 262 109	1 679 909	1 505 056	1 865 586	2 210 884	2 421 074	2 973 233	..
19 Disposable income, net	13 667 028	19 194 374	22 503 519	22 453 186	21 956 543	22 977 783	24 951 327	..
Use of disposable income account								
20 Final consumption expenditure	10 638 255	12 069 627	12 990 959	13 702 519	15 008 078	16 845 862	18 389 969	..
21 Individual consumption expenditure	..	..	..	..	..	..	..	..
22 Collective consumption expenditure	..	..	..	..	..	..	..	..
23 Saving, gross	3 028 773	7 124 747	9 512 560	8 750 666	6 948 465	6 131 921	6 561 358	..
24 Saving, net	..	..	..	..	..	..	..	..
Capital account								
25 Capital transfers, receivable	..	..	..	..	..	..	..	..
26 Capital transfers, payable	1 270 968	1 613 035	2 116 573	2 042 391	1 887 366	2 137 033	2 698 167	..
27 Gross capital formation	..	..	..	..	..	..	..	..
28 Acquisitions less disposals of non-produced non-financial assets	..	..	..	..	..	..	..	..
29 Net lending (+)/Net borrowing (-)	-773 130	3 114 008	4 722 924	4 064 327	2 331 805	983 267	213 571	..
30 Total expenditure	..	..	..	..	..	..	..	..
31 Total revenue	..	..	..	..	..	..	..	..

CHILE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CLP

	2009	2010	2011	2012	2013	2014	2015	2016
I.4 LOCAL GOVERNMENT								
Production account								
1	..	..	..	..	..	..	..	..
2	..	..	..	..	..	..	..	..
3	634 932	671 688	711 099	838 888	957 247	1 121 353	1 279 965	..
4	..	..	..	..	..	..	..	..
Generation of income account								
5	466 822	504 032	529 948	637 901	720 206	832 445	956 807	..
6	168 110	167 656	181 151	200 987	237 041	288 908	323 158	..
Allocation of primary income account								
7	1 216 078	1 262 848	1 516 261	1 654 485	1 685 182	1 891 428	2 092 127	..
8	..	..	..	..	..	..	..	..
9	..	..	..	..	..	..	..	..
10	1 387 304	1 432 598	1 701 530	1 864 792	1 930 922	2 189 640	2 425 967	..
Secondary distribution of income account								
11	116 403	131 312	164 530	191 897	208 538	233 324	254 819	..
12	..	..	..	..	..	..	..	..
13	..	..	..	..	..	..	..	..
14	..	..	..	..	..	..	..	..
15	157 030	196 627	252 620	302 081	356 707	557 835	642 138	..
16	1 477	34 361	19 854	1 578	7 521	23 366	17 325	..
17	..	..	..	..	..	..	..	..
18	159 417	188 519	220 314	282 271	336 356	521 494	605 715	..
19	1 499 843	1 537 658	1 878 513	2 074 921	2 152 290	2 435 940	2 699 883	..
Use of disposable income account								
20	1 132 379	1 180 094	1 284 368	1 505 803	1 661 832	1 908 437	2 140 824	..
21	..	..	..	..	..	..	..	..
22	..	..	..	..	..	..	..	..
23	367 464	357 564	594 145	569 119	490 458	527 503	559 060	..
24	..	..	..	..	..	..	..	..
Capital account								
25	..	..	..	..	..	..	..	..
26	3 201	3 738	2 329	2 910	2 661	4 038	3 320	..
27	..	..	..	..	..	..	..	..
28	..	..	..	..	..	..	..	..
29	168 673	132 110	378 937	234 852	168 741	194 451	134 711	..
30	..	..	..	..	..	..	..	..
31	..	..	..	..	..	..	..	..
I.5 SOCIAL SECURITY FUNDS								
Production account								
1	..	..	..	..	..	..	..	..
2	..	..	..	..	..	..	..	..
3	59 457	66 370	70 244	73 611	79 951	89 028	96 786	..
4	..	..	..	..	..	..	..	..
Generation of income account								
5	59 457	66 370	70 244	73 611	79 951	89 028	96 786	..
6	..	..	..	..	..	..	..	..
Allocation of primary income account								
7	..	..	..	..	..	..	..	..
8	..	..	..	..	..	..	..	..
9	..	..	..	..	..	..	..	..
10	-249 096	-244 602	-221 496	-193 674	-168 976	-149 481	-130 364	..
Secondary distribution of income account								
11	..	..	..	..	..	..	..	..
12	1 401 477	1 526 098	1 647 811	1 856 182	2 026 343	2 169 847	2 315 412	..
13	..	..	..	..	..	..	..	..
14	..	..	..	..	..	..	..	..
15	66 464	82 938	95 726	74 064	129 272	106 131	93 153	..
16	4 086 654	4 359 610	4 598 539	4 800 965	4 891 145	5 246 096	5 615 534	..
17	..	..	..	..	..	..	..	..
18	200 764	186 141	193 321	239 247	293 370	205 115	217 985	..
19	-3 068 572	-3 181 316	-3 269 819	-3 303 639	-3 197 877	-3 324 714	-3 555 318	..
Use of disposable income account								
20	234 799	252 568	259 853	287 717	289 996	325 673	381 316	..
21	..	..	..	..	..	..	..	..
22	..	..	..	..	..	..	..	..
23	-3 303 371	-3 433 884	-3 529 672	-3 591 356	-3 487 873	-3 650 387	-3 936 634	..
24	..	..	..	..	..	..	..	..
Capital account								
25	..	..	..	..	..	..	..	..
26	..	..	..	..	..	..	..	..
27	..	..	..	..	..	..	..	..
28	..	..	..	..	..	..	..	..
29	-3 305 517	-3 434 888	-3 533 901	-3 594 101	-3 486 735	-3 654 148	-3 943 602	..
30	..	..	..	..	..	..	..	..
31	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/295b4>.

Financial accounts and Financial balance sheets are non-consolidated.

Source: Central Bank of Chile.

CZECH REPUBLIC

Table I. General government account (SNA 2008, simplified presentation)

Million CZK

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	552 104	553 184	554 502	563 149	572 615	587 883	613 426	637 276
b	Saving, net	-190 204	-176 211	-134 042	-108 186	-99 957	-111 736	-50 592	-17 717
c	Net lending (+)/Net borrowing (-)	-214 211	-166 017	-109 896	-159 552	-51 129	-83 063	-28 961	34 995
d	Total revenue	1 523 022	1 558 224	1 626 020	1 646 284	1 694 779	1 738 921	1 887 429	1 915 665
	<i>of which:</i>								
e	Total tax receipts	703 519	710 708	763 431	784 146	815 590	826 014	894 342	947 961
f	Actual social contributions	558 831	577 206	591 573	599 372	605 705	627 815	661 889	702 037
g	Total expenditure	1 737 233	1 724 241	1 735 916	1 805 836	1 745 908	1 821 984	1 916 390	1 880 670
	<i>of which:</i>								
h	Interest	48 315	52 043	53 023	57 831	55 017	56 136	49 002	44 666
i	Compensation of employees	352 049	353 594	349 916	359 397	366 707	379 553	397 775	419 374
j	Social benefits and transfers in kind	629 301	638 333	651 133	663 190	677 951	695 191	710 045	729 235
k	Gross fixed capital formation	237 096	202 463	181 051	169 375	152 388	177 982	236 312	155 684
l	Total liabilities (consolidated)	1 632 382	1 827 184	1 968 935	2 368 735	2 381 479	2 452 318	2 458 053	2 342 275
m	Financial net worth	-33 528	-345 738	-371 669	-672 758	-741 432	-868 848	-909 651	-873 946
n	Deficit/Surplus	-214 211	-166 017	-109 896	-159 552	-51 129	-83 063	-28 961	34 995
o	Maastricht debt	1 319 064	1 480 165	1 606 492	1 805 429	1 840 412	1 819 098	1 836 255	1 754 883
p	Gross domestic product	3 930 409	3 962 464	4 033 755	4 059 912	4 098 128	4 313 789	4 595 783	4 773 240
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	844 431	842 897	835 375	822 328	842 446	861 892	896 862	928 644
2	Market output and output for own final use	46 561	49 255	51 394	50 711	54 763	56 318	59 058	58 925
3	Non-market output	797 870	793 642	783 981	771 617	787 683	805 574	837 804	869 719
4	Payments for non-market output	93 042	89 155	94 835	97 328	94 878	96 053	96 297	98 824
5	Non-market output, other	704 828	704 487	689 146	674 289	692 805	709 521	741 507	770 895
6	Market output and payments for non-market output (2 + 4)	139 603	138 410	146 229	148 039	149 641	152 371	155 355	157 749
7	Intermediate consumption	292 327	289 713	280 873	259 179	269 831	274 009	283 436	291 368
8	Value added, gross	552 104	553 184	554 502	563 149	572 615	587 883	613 426	637 276
9	Consumption of fixed capital	193 714	192 060	195 994	196 499	197 568	201 200	206 344	208 470
10	Value added, net	358 390	361 124	358 508	366 650	375 047	386 683	407 082	428 806
Generation of income account									
11	Compensation of employees, payable	352 049	353 594	349 916	359 397	366 707	379 553	397 775	419 374
12	Other taxes on production, payable	997	1 014	1 539	1 082	1 153	1 175	1 293	1 252
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	5 344	6 516	7 053	6 171	7 187	5 955	8 014	8 180
Allocation of primary income account									
15	Taxes on production and imports, receivable	424 975	441 350	481 136	501 818	521 920	510 721	562 268	586 896
16	Subsidies, payable	68 974	70 544	91 141	91 121	95 779	99 399	104 995	107 836
17	Property income, receivable	37 796	37 597	34 985	35 273	37 753	36 394	36 224	36 395
18	Property income, payable	48 724	52 329	53 425	58 704	55 284	56 721	49 327	44 985
19	Interest, payable	48 315	52 043	53 023	57 831	55 017	56 136	49 002	44 666
20	Other property income, payable	409	286	402	873	267	585	325	319
21	Balance of primary incomes, net	350 417	362 590	378 608	393 437	415 797	396 950	452 184	478 650
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	278 309	269 131	282 066	282 097	293 516	315 283	332 063	361 048
23	Social contributions, receivable	559 694	577 920	592 514	600 265	606 639	628 548	662 916	703 045
24	Actual social contributions	558 831	577 206	591 573	599 372	605 705	627 815	661 889	702 037
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	29 381	35 630	35 390	39 105	44 368	42 380	48 259	39 145
27	Current taxes on income and wealth, payable	5 119	5 857	5 927	5 589	5 840	6 501	6 460	5 369
28	Social benefits other than social transfers in kind, payable	508 830	517 507	527 118	533 401	544 752	555 557	568 422	581 461
29	Social transfers in kind (via market producers), payable	120 471	120 826	124 015	129 789	133 199	139 634	141 623	147 774
30	Social benefits and transfers in kind (via market producers), payable	629 301	638 333	651 133	663 190	677 951	695 191	710 045	729 235
31	Other current transfers, payable	68 757	72 805	76 414	80 022	83 681	83 684	88 002	94 106
32	Disposable income, net	635 095	649 102	679 119	695 892	726 047	737 419	832 538	900 952
Use of disposable income account									
33	Final consumption expenditure	825 299	825 313	813 161	804 078	826 004	849 155	883 130	918 669
34	Individual consumption expenditure	412 889	415 709	426 611	429 178	437 805	454 282	467 721	485 057
35	Collective consumption expenditure	412 410	409 604	386 550	374 900	388 199	394 873	415 409	433 612
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	3 510	15 849	61 952	88 313	97 611	89 464	155 752	190 753
38	Saving, net	-190 204	-176 211	-134 042	-108 186	-99 957	-111 736	-50 592	-17 717
Capital account									
39	Consumption of fixed capital	193 714	192 060	195 994	196 499	197 568	201 200	206 344	208 470
40	Capital transfers, receivable	53 264	58 186	53 700	39 687	40 942	53 224	90 344	31 387
41	Capital taxes	235	227	229	231	154	10	11	17
42	Other capital transfers and investment grants, receivable	53 029	57 959	53 471	39 456	40 788	53 214	90 333	31 370
43	Capital transfers, payable	46 860	46 006	44 799	120 871	39 332	60 339	40 869	35 108
44	Gross capital formation and acquisitions of non-produced assets	224 125	194 046	180 749	166 681	150 350	165 412	234 188	152 037
45	Gross capital formation	238 236	202 036	182 312	170 834	153 481	178 608	240 801	158 144
46	Gross fixed capital formation	237 096	202 463	181 051	169 375	152 388	177 982	236 312	155 684
47	Changes in inv. and acquisitions less disposals of valuables	1 140	-427	1 261	1 459	1 093	626	4 489	2 460
48	Acquisitions less disposals of non-produced non-financial assets	-14 111	-7 990	-1 563	-4 153	-3 131	-13 196	-6 613	-6 107
49	Net lending (+)/Net borrowing (-)	-214 211	-166 017	-109 896	-159 552	-51 129	-83 063	-28 961	34 995
50	Total expenditure	1 737 233	1 724 241	1 735 916	1 805 836	1 745 908	1 821 984	1 916 390	1 880 670
51	Total revenue	1 523 022	1 558 224	1 626 020	1 646 284	1 694 779	1 738 921	1 887 429	1 915 665

CZECH REPUBLIC

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CZK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-214 211	-166 017	-109 896	-159 552	-51 129	-83 063	-28 961	27 557
53 Total financial assets	3 943	-6 036	13 869	153 351	-18 823	-102 873	12 779	-58 343
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	-60 820	-10 973	-35 749	129 986	-26 105	-105 892	3 570	35 123
56 Debt securities	-2 477	-7 722	-558	-1 774	-1 478	-1 784	255	-1 335
57 Loans	9 141	19 303	7 040	2 595	6 862	964	-5 216	-9 474
58 Equity and investment fund shares/units	-8 993	13	-273	1 825	1 324	964	-4 193	-513
59 Insurance pension and standardised guarantees	247	295	56	154	472	543	251	-336
60 Financial derivatives and employee stock options	4 090	495	2 179	1 087	1 446	862	507	616
61 Other accounts receivable	62 755	-7 447	41 174	19 478	-1 344	1 470	17 605	-82 424
62 Financial liabilities	218 154	159 981	123 765	312 903	32 306	-19 810	41 740	-85 900
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	5	-1 143	-5 256	5 189	-1 701	3 102	-4 645	2 494
65 Debt securities	162 023	169 946	131 094	218 380	23 778	-10 193	33 929	-53 217
66 Loans	24 249	7 246	2 982	-529	-771	-8 510	-3 452	-28 275
67 Equity and investment fund shares/units	0	0	0	-1 894	0	0	0	0
68 Insurance pension and standardised guarantees	1 303	692	1 097	1 275	1 893	1 247	3 003	-3 013
69 Financial derivatives and employee stock options	-1 612	-3 792	-452	-4 982	-4 689	-6 459	-152	40
70 Other accounts payable	32 186	-12 968	-5 700	95 464	13 796	1 003	13 057	-3 929
Financial balance sheet								
71 Financial net worth	-33 528	-345 738	-371 669	-672 758	-741 432	-868 848	-909 651	-873 946
72 Financial assets	1 598 854	1 481 446	1 597 266	1 695 977	1 640 047	1 583 470	1 548 402	1 468 329
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	435 449	352 723	400 684	529 686	507 991	402 531	403 251	437 893
75 Debt securities	18 306	13 314	12 973	11 996	11 228	14 033	15 060	14 082
76 Loans	86 310	102 961	113 432	113 870	128 208	133 512	128 574	119 845
77 Equity and investment fund shares/units	711 786	698 394	717 029	666 621	623 627	648 425	602 224	576 707
78 Insurance pension and standardised guarantees	1 387	1 662	1 694	1 804	2 644	2 531	2 788	3 054
79 Financial derivatives and employee stock options	17 839	2 622	2 923	3 294	364	408	886	1 510
80 Other accounts receivable	327 777	309 770	348 531	368 706	365 985	382 030	395 619	315 238
81 Financial liabilities	1 632 382	1 827 184	1 968 935	2 368 735	2 381 479	2 452 318	2 458 053	2 342 275
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	9 772	8 651	3 410	8 502	6 853	9 974	5 353	7 860
84 Debt securities	1 152 267	1 342 064	1 498 051	1 802 519	1 814 838	1 881 874	1 882 049	1 802 146
85 Loans	184 128	190 538	195 408	194 921	195 070	187 971	184 048	154 881
86 Equity and investment fund shares/units	1 479	1 533	1 578	0	0	0	0	0
87 Insurance pension and standardised guarantees	6 218	7 384	7 959	9 234	11 265	7 971	10 974	9 207
88 Financial derivatives and employee stock options	16 372	19 644	17 146	18 899	6 218	4 681	1 845	1 467
89 Other accounts payable	262 146	257 370	245 383	334 660	347 235	359 847	373 784	366 714
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	428 362	422 923	413 697	404 854	415 602	427 291	450 178	465 176
2 Intermediate consumption	147 727	144 010	138 630	122 985	128 209	131 394	140 936	143 486
3 Value added, gross	280 635	278 913	275 067	281 869	287 393	295 897	309 242	321 690
4 Value added, net	182 402	180 370	175 411	180 990	185 389	191 752	201 957	212 662
Generation of income account								
5 Compensation of employees, payable	180 971	178 534	172 378	178 758	183 115	189 852	199 586	210 242
6 Operating surplus, net	934	1 319	1 900	1 442	1 625	1 311	1 703	1 732
Allocation of primary income account								
7 Taxes on production and imports, receivable	337 878	351 053	386 868	405 781	419 633	404 116	450 661	463 696
8 Subsidies, payable	34 338	32 590	53 579	53 322	56 990	58 544	62 667	64 774
9 Interest, payable	45 905	50 466	51 575	56 149	53 799	54 823	47 757	43 589
10 Balance of primary incomes, net	287 864	299 473	311 144	323 952	340 385	320 203	371 174	386 174
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	187 033	181 663	190 309	190 311	192 744	207 215	218 293	235 996
12 Social contributions, receivable	351 691	364 603	374 431	377 707	379 183	391 483	413 229	438 801
13 Actual social contributions	351 229	364 248	373 996	377 406	378 840	391 223	412 912	438 517
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	74 345	78 358	79 158	82 896	85 124	88 272	95 698	94 109
16 Social benefits other than social transfers in kind, payable	484 552	491 383	501 394	529 598	540 272	551 576	564 160	577 193
17 Social transfers in kind (via market producers), payable	2 696	4 132	4 958	9 092	12 472	14 397	14 655	14 492
18 Other current transfers, payable	188 794	194 434	191 312	170 631	177 613	180 161	191 138	200 864
19 Disposable income, net	224 287	234 436	258 528	271 086	276 079	271 998	338 883	373 621
Use of disposable income account								
20 Final consumption expenditure	363 941	358 731	343 644	338 288	353 238	363 582	384 312	398 359
21 Individual consumption expenditure	100 718	103 947	105 450	108 610	114 534	120 629	124 356	128 288
22 Collective consumption expenditure	263 223	254 784	238 194	229 678	238 704	242 953	259 956	270 071
23 Saving, gross	-41 421	-25 752	14 540	33 677	24 845	12 561	61 856	84 290
24 Saving, net	-139 654	-124 295	-85 116	-67 202	-77 159	-91 584	-45 429	-24 738
Capital account								
25 Capital transfers, receivable	31 102	32 956	33 171	20 514	20 084	23 529	49 761	27 113
26 Capital transfers, payable	54 662	51 924	53 145	118 770	36 406	56 462	47 942	41 689
27 Gross capital formation	128 923	105 735	88 156	88 612	75 570	79 783	125 379	93 663
28 Acquisitions less disposals of non-produced non-financial assets	-15 049	-8 342	-1 874	-2 552	-2 873	-12 091	-4 838	-4 613
29 Net lending (+)/Net borrowing (-)	-178 855	-142 113	-91 716	-150 639	-64 174	-88 064	-56 866	-19 336
30 Total expenditure	1 257 680	1 249 461	1 258 546	1 330 545	1 265 909	1 309 473	1 394 549	1 389 745
31 Total revenue	1 078 825	1 107 348	1 166 830	1 179 906	1 201 735	1 221 409	1 337 683	1 370 409

CZECH REPUBLIC

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CZK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-178 855	-142 113	-91 716	-150 639	-64 174	-88 064	-56 866	-22 124
33 Total financial assets	22 186	2 955	21 561	143 901	-35 898	-117 323	171	-70 401
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-33 460	-4 053	-21 634	121 448	-46 833	-120 379	-6 881	26 466
36 Debt securities	-2 829	-4 877	-1 248	-504	-1 448	-1 102	-2 139	-887
37 Loans	7 027	18 426	6 969	3 554	9 026	-502	-5 350	-10 482
38 Equity and investment fund shares/units	-9 093	-205	-1 174	1 421	513	-2 206	-1 976	-1 216
39 Insurance pension and standardised guarantees	106	221	34	100	437	503	225	-362
40 Financial derivatives and employee stock options	3 979	-429	1 825	926	1 446	862	677	634
41 Other accounts receivable	56 456	-6 128	36 789	16 956	961	5 501	15 615	-84 554
42 Financial liabilities	201 041	145 068	113 277	294 540	28 276	-29 259	57 037	-48 277
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	10	-1 136	-5 255	5 192	-1 687	3 100	-4 649	2 500
45 Debt securities	169 224	170 959	132 175	220 277	22 488	-8 515	34 053	-54 830
46 Loans	7 772	5 024	-1 196	-9 999	413	-9 578	6 083	28 897
47 Equity and investment fund shares/units	0	0	0	-1 894	0	0	0	0
48 Insurance pension and standardised guarantees	1 303	692	1 097	1 275	1 893	1 247	3 003	-3 013
49 Financial derivatives and employee stock options	-78	-3 792	-452	-5 004	-3 380	-6 402	-401	20
50 Other accounts payable	22 810	-26 679	-13 092	84 693	8 549	-9 111	18 948	-21 851
Financial balance sheet								
51 Financial net worth	-276 944	-570 262	-582 712	-889 539	-976 041	-1 096 443	-1 179 693	-1 183 136
52 Financial assets	1 192 555	1 078 113	1 201 101	1 281 071	1 207 481	1 152 664	1 092 954	1 011 898
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	286 269	211 622	265 434	385 888	343 488	223 334	214 269	240 276
55 Debt securities	14 456	10 302	9 270	9 500	8 773	12 246	10 513	9 927
56 Loans	85 449	102 054	112 437	113 801	130 256	134 107	129 029	119 291
57 Equity and investment fund shares/units	531 832	513 330	538 674	479 257	432 017	469 500	411 498	395 718
58 Insurance pension and standardised guarantees	452	650	776	795	1 255	1 592	1 834	1 983
59 Financial derivatives and employee stock options	16 314	259	207	417	337	220	868	1 510
60 Other accounts receivable	257 783	239 896	274 303	291 413	291 355	311 665	324 943	243 193
61 Financial liabilities	1 469 499	1 648 375	1 783 813	2 170 610	2 183 522	2 249 107	2 272 647	2 195 034
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	9 809	8 695	3 455	8 550	6 915	10 034	5 409	7 922
64 Debt securities	1 137 328	1 328 139	1 485 206	1 791 766	1 802 792	1 871 508	1 871 807	1 790 291
65 Loans	104 590	108 827	108 963	99 027	100 296	92 290	97 902	125 907
66 Equity and investment fund shares/units	1 479	1 533	1 578	0	0	0	0	0
67 Insurance pension and standardised guarantees	6 218	7 384	7 959	9 234	11 265	7 971	10 974	9 207
68 Financial derivatives and employee stock options	15 160	18 238	15 807	17 538	6 205	4 653	1 568	1 170
69 Other accounts payable	194 915	175 559	160 845	244 495	256 049	262 651	284 987	260 537
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	408 555	412 121	414 566	410 403	420 125	427 821	439 894	456 692
2 Intermediate consumption	141 683	142 498	139 728	133 646	139 477	140 491	140 512	145 964
3 Value added, gross	266 872	269 623	274 838	276 757	280 648	287 330	299 382	310 728
4 Value added, net	171 984	176 755	179 205	181 884	185 894	191 073	201 085	211 998
Generation of income account								
5 Compensation of employees, payable	167 105	171 093	173 663	176 880	179 857	185 871	194 171	205 009
6 Operating surplus, net	4 410	5 197	5 153	4 729	5 562	4 644	6 311	6 448
Allocation of primary income account								
7 Taxes on production and imports, receivable	87 097	90 297	94 268	96 037	102 287	106 605	111 607	123 200
8 Subsidies, payable	34 636	37 954	37 562	37 799	38 789	40 855	42 328	43 062
9 Interest, payable	2 516	1 703	1 575	1 837	1 409	1 465	1 330	1 126
10 Balance of primary incomes, net	61 487	62 544	66 999	68 974	75 142	76 491	80 826	92 332
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	91 276	87 468	91 757	91 786	100 772	108 068	113 770	125 052
12 Social contributions, receivable	387	345	496	584	582	466	701	714
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	181 623	189 278	182 911	158 735	164 329	170 532	184 636	187 773
16 Social benefits other than social transfers in kind, payable	24 264	26 110	25 714	3 795	4 471	3 974	4 253	4 258
17 Social transfers in kind (via market producers), payable	2 964	2 477	2 751	28	0	0	0	0
18 Other current transfers, payable	9 944	10 383	10 211	10 116	11 706	12 074	15 011	16 784
19 Disposable income, net	298 750	301 132	304 122	304 133	322 283	336 450	358 425	382 864
Use of disposable income account								
20 Final consumption expenditure	339 149	344 626	346 236	338 165	345 439	353 668	365 170	380 362
21 Individual consumption expenditure	197 360	197 545	204 855	199 899	202 544	208 416	216 397	223 487
22 Collective consumption expenditure	141 789	147 081	141 381	138 266	142 895	145 252	148 773	156 875
23 Saving, gross	54 489	49 374	53 519	60 841	71 598	79 039	91 552	101 232
24 Saving, net	-40 399	-43 494	-42 114	-34 032	-23 156	-17 218	-6 745	2 502
Capital account								
25 Capital transfers, receivable	42 438	43 473	36 006	28 180	27 801	38 231	52 194	15 154
26 Capital transfers, payable	12 489	12 323	7 131	11 108	9 869	12 413	4 538	4 299
27 Gross capital formation	108 210	95 357	93 337	81 599	77 659	98 273	114 995	64 134
28 Acquisitions less disposals of non-produced non-financial assets	935	352	311	-1 601	-259	-1 109	-1 779	-1 492
29 Net lending (+)/Net borrowing (-)	-24 707	-15 185	-11 254	-2 085	12 130	7 693	25 992	49 445
30 Total expenditure	507 075	502 777	494 538	457 551	465 870	497 964	518 245	485 693
31 Total revenue	482 368	487 592	483 284	455 466	478 000	505 657	544 237	535 138

CZECH REPUBLIC

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CZK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-24 707	-15 185	-11 254	-2 085	12 130	7 693	25 992	44 793
33 Total financial assets	-12 361	-3 409	-2 227	15 529	22 815	15 835	18 344	35 599
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-21 038	-194	-6 737	13 591	20 088	12 874	10 301	21 245
36 Debt securities	343	-2 153	-101	1 087	840	-1 712	2 060	-1 913
37 Loans	1 376	253	18	-1 006	3 472	2 400	4 037	17 774
38 Equity and investment fund shares/units	125	179	901	402	811	3 170	-2 217	698
39 Insurance pension and standardised guarantees	140	73	22	54	34	39	26	26
40 Financial derivatives and employee stock options	111	924	354	161	0	0	-170	-18
41 Other accounts receivable	6 582	-2 491	3 316	1 240	-2 430	-936	4 307	-2 213
42 Financial liabilities	12 346	11 776	9 027	17 614	10 685	8 142	-7 648	-9 194
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	..	..	..	..	..	..	..
45 Debt securities	-7 064	-337	-1 821	438	2 152	-2 703	-527	-55
46 Loans	15 782	1 612	3 963	9 441	2 753	2 814	-5 192	-21 718
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49 Financial derivatives and employee stock options	-1 534	0	0	22	-1 309	-57	249	20
50 Other accounts payable	5 162	10 501	6 885	7 713	7 089	8 088	-2 178	12 559
Financial balance sheet								
51 Financial net worth	221 847	211 647	204 687	214 900	231 905	225 524	266 502	299 767
52 Financial assets	375 733	378 291	376 318	399 631	423 112	420 831	451 586	476 314
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	117 094	115 741	117 268	130 869	150 934	164 015	173 694	194 795
55 Debt securities	4 725	4 572	4 472	5 617	6 457	4 764	7 194	5 336
56 Loans	3 516	2 938	2 973	2 000	5 519	7 906	11 949	29 724
57 Equity and investment fund shares/units	179 664	184 726	177 945	186 591	190 818	178 113	189 862	180 225
58 Insurance pension and standardised guarantees	924	1 002	910	1 000	1 388	938	952	1 069
59 Financial derivatives and employee stock options	1 525	2 363	2 716	2 877	27	188	18	0
60 Other accounts receivable	68 285	66 949	70 034	70 677	67 969	64 907	67 917	65 165
61 Financial liabilities	153 886	166 644	171 631	184 731	191 207	195 307	185 084	176 547
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	16 195	15 858	14 037	14 280	16 435	13 730	13 203	13 148
65 Loans	82 140	83 703	88 222	97 642	100 459	103 112	97 920	76 202
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68 Financial derivatives and employee stock options	1 212	1 406	1 339	1 361	13	28	277	297
69 Other accounts payable	54 339	65 677	68 033	71 448	74 300	78 437	73 684	86 900
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	7 514	7 853	7 112	7 071	6 719	6 780	6 790	6 776
2 Intermediate consumption	2 917	3 205	2 515	2 548	2 145	2 124	1 988	1 918
3 Value added, gross	4 597	4 648	4 597	4 523	4 574	4 656	4 802	4 858
4 Value added, net	4 004	3 999	3 892	3 776	3 764	3 858	4 040	4 146
Generation of income account								
5 Compensation of employees, payable	3 973	3 967	3 875	3 759	3 735	3 830	4 018	4 123
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	1	0	1	0	0	0	0	0
10 Balance of primary incomes, net	1 066	573	465	511	270	256	184	144
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	207 616	212 972	217 587	221 974	226 874	236 599	248 986	263 530
13 Actual social contributions	207 602	212 958	217 577	221 966	226 865	236 592	248 977	263 520
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	2 331	2 006	2 594	2 093	2 262	2 516	2 771	3 028
16 Social benefits other than social transfers in kind, payable	14	14	10	8	9	7	9	10
17 Social transfers in kind (via market producers), payable	114 811	114 217	116 306	120 669	120 727	125 237	126 968	133 282
18 Other current transfers, payable	98 937	102 000	104 164	103 894	101 709	110 389	116 699	122 223
19 Disposable income, net	112 058	113 534	116 469	120 673	127 685	128 971	135 230	144 467
Use of disposable income account								
20 Final consumption expenditure	122 209	121 956	123 281	127 625	127 327	131 905	133 648	139 948
21 Individual consumption expenditure	114 811	114 217	116 306	120 669	120 727	125 237	126 968	133 282
22 Collective consumption expenditure	7 398	7 739	6 975	6 956	6 600	6 668	6 680	6 666
23 Saving, gross	-9 558	-7 773	-6 107	-6 205	1 168	-2 136	2 344	5 231
24 Saving, net	-10 151	-8 422	-6 812	-6 952	358	-2 934	1 582	4 519
Capital account								
25 Capital transfers, receivable	15	1	0	0	0	0	0	0
26 Capital transfers, payable	0	3	0	0	0	0	0	0
27 Gross capital formation	1 103	944	819	623	252	552	427	347
28 Acquisitions less disposals of non-produced non-financial assets	3	0	0	0	1	4	4	-2
29 Net lending (+)/Net borrowing (-)	-10 649	-8 719	-6 926	-6 828	915	-2 692	1 913	4 886
30 Total expenditure	221 794	224 385	227 710	231 521	228 610	242 175	250 138	261 926
31 Total revenue	211 145	215 666	220 784	224 693	229 525	239 483	252 051	266 812

CZECH REPUBLIC

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CZK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-10 649	-8 719	-6 926	-6 828	915	-2 692	1 913	4 888
33 Total financial assets	-7 916	-5 856	-4 769	-2 585	72	-988	-771	9 223
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-6 317	-6 719	-7 377	-5 050	654	1 611	146	-12 582
36 Debt securities	146	-16	51	-22	-8	5	-69	-203
37 Loans	0	0	0	0	0	0	0	18 152
38 Equity and investment fund shares/units	-25	39	0	2	0	0	0	5
39 Insurance pension and standardised guarantees	1	1	0	0	1	1	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	-1 721	839	2 557	2 485	-575	-2 605	-848	3 851
42 Financial liabilities	2 733	2 863	2 157	4 243	-843	1 704	-2 684	4 335
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	..	..	..	..	..	..	..
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	-43	-14	162	-18	1 699	-812	-440	-536
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	2 776	2 877	1 995	4 261	-2 542	2 516	-2 244	4 871
Financial balance sheet								
51 Financial net worth	21 569	12 877	6 356	1 881	2 704	2 071	3 540	9 423
52 Financial assets	48 690	42 893	38 393	37 315	37 306	38 224	37 076	46 095
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	32 123	25 404	18 027	12 977	13 631	15 242	15 344	2 884
55 Debt securities	381	373	423	406	387	387	314	112
56 Loans	0	0	0	0	0	0	0	18 152
57 Equity and investment fund shares/units	290	338	410	773	792	812	864	764
58 Insurance pension and standardised guarantees	11	10	8	9	1	1	2	2
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	15 885	16 768	19 525	23 150	22 495	21 782	20 552	24 181
61 Financial liabilities	27 121	30 016	32 037	35 434	34 602	36 153	33 536	36 672
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	53	39	201	183	1 882	1 070	630	94
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	27 068	29 977	31 836	35 251	32 720	35 083	32 906	36 578

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/e1b1d>.

Source: Czech Statistical Office via Eurostat.

CZECH REPUBLIC

Table II. Detailed taxes and social contribution receipts

Million CZK

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	1 263 213	1 288 628	1 355 945	1 384 411	1 422 229	1 454 562	1 557 258	1 651 006
2 Total tax receipts and actual social contributions	1 262 350	1 287 914	1 355 004	1 383 518	1 421 295	1 453 829	1 556 231	1 649 998
3 Total tax receipts	703 519	710 708	763 431	784 146	815 590	826 014	894 342	947 961
4 Taxes on production and imports	424 975	441 350	481 136	501 818	521 920	510 721	562 268	586 896
5 Taxes on products	408 935	421 210	456 943	478 803	501 166	489 401	538 291	561 976
6 Value added type taxes	258 628	263 457	276 533	286 116	303 823	319 485	333 274	353 915
7 Taxes and duties on imports, excluding VAT	43 866	50 857	63 824	65 162	65 777	53 756	70 709	72 619
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	43 866	50 857	63 824	65 162	65 777	53 756	70 709	72 619
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	43 866	50 857	63 824	65 162	65 777	53 756	70 709	72 619
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	106 441	106 896	116 586	127 525	131 566	116 160	134 308	135 442
17 Excise duties and consumption taxes	96 213	97 104	106 922	110 522	112 770	97 371	112 225	108 856
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	7 918	7 757	7 903	8 124	9 663	9 956	11 971	13 513
20 Car registration taxes	956	873	733	605	530	558	737	613
21 Taxes on entertainment	76	67	71	69	68	76	80	91
22 Taxes on lotteries, gambling and betting	834	637	467	7 685	7 877	7 542	8 518	11 586
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	417	431	468	492	640	635	757	754
25 General sales or turnover taxes	27	27	22	28	18	22	20	29
26 Profits of fiscal monopolies	..	..	..	..	..	..	0	0
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	0	0
28 Other taxes on products n.e.c.	..	..	..	..	..	..	0	0
29 Other taxes on production	16 040	20 140	24 193	23 015	20 754	21 320	23 977	24 920
30 Taxes on land, buildings or other structures	5 283	7 453	7 227	8 098	8 229	8 306	8 486	8 875
31 Taxes on the use of fixed assets	5 999	6 065	6 562	5 420	5 454	5 598	5 868	6 012
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	681	683	677	672	694	701	706	712
35 Taxes on pollution	568	603	4 852	3 795	1 225	968	2 340	3 418
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	3 509	5 336	4 875	5 030	5 152	5 747	6 577	5 903
38 Current taxes on income and wealth	278 309	269 131	282 066	282 097	293 516	315 283	332 063	361 048
39 Taxes on income	267 845	258 663	271 768	271 610	283 173	304 941	321 161	350 044
40 Taxes on individual or household income including holding gains	135 518	131 259	142 737	144 130	150 615	161 070	164 589	183 091
41 Taxes on individual or household income excl. holding gains	135 518	131 259	142 737	144 130	150 615	161 070	164 589	183 091
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	132 327	127 404	129 031	127 480	132 558	143 871	156 572	166 953
44 Taxes on income or profits of corporations excl. holding gains	132 327	127 404	129 031	127 480	132 558	143 871	156 572	166 953
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	10 464	10 468	10 298	10 487	10 343	10 342	10 902	11 004
51 Current taxes on capital	1 140	1 349	1 308	1 514	1 692	1 658	1 913	1 805
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	7 204	7 176	7 126	7 094	7 049	7 024	7 068	7 088
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	2 120	1 943	1 864	1 879	1 602	1 660	1 921	2 111
57 Capital taxes	235	227	229	231	154	10	11	17
58 Taxes on capital transfers	224	218	213	221	147	0	0	0
59 Capital levies	11	9	16	10	7	10	11	17
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	558 831	577 206	591 573	599 372	605 705	627 815	661 889	702 037
62 Employers' actual social contributions	350 029	367 741	377 530	382 657	387 446	400 654	422 509	449 685
63 Compulsory	350 015	367 727	377 514	382 646	387 435	400 641	422 499	449 671
64 Voluntary	14	14	16	11	11	13	10	14
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	112 156	116 818	120 070	121 892	123 353	126 894	133 878	143 730
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	96 011	91 986	93 550	94 510	94 581	99 922	105 126	108 218
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	863	714	941	893	934	733	1 027	1 008
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

CZECH REPUBLIC

Table II. Detailed taxes and social contribution receipts (cont.)

Million CZK

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	876 826	897 537	951 821	974 020	991 707	1 002 814	1 082 183	1 138 493
2 Total tax receipts and actual social contributions	876 364	897 182	951 386	973 719	991 364	1 002 554	1 081 866	1 138 209
3 Total tax receipts	525 135	532 934	577 390	596 313	612 524	611 331	668 954	699 692
4 Taxes on production and imports	337 878	351 053	386 868	405 781	419 633	404 116	450 661	463 696
5 Taxes on products	328 792	339 837	371 735	391 449	407 754	391 689	435 728	448 203
6 Other taxes on production	9 086	11 216	15 133	14 332	11 879	12 427	14 933	15 493
7 Current taxes on income and wealth	187 033	181 663	190 309	190 311	192 744	207 215	218 293	235 996
8 Taxes on income	178 682	173 399	182 172	182 066	184 923	199 389	210 187	227 693
9 Other current taxes	8 351	8 264	8 137	8 245	7 821	7 826	8 106	8 303
10 Capital taxes	224	218	213	221	147	0	0	0
11 Actual social contributions	351 229	364 248	373 996	377 406	378 840	391 223	412 912	438 517
12 Imputed social contributions	462	355	435	301	343	260	317	284
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	178 771	178 119	186 537	188 417	203 648	215 149	226 089	248 983
2 Total tax receipts and actual social contributions	178 384	177 774	186 041	187 833	203 066	214 683	225 388	248 269
3 Total tax receipts	178 384	177 774	186 041	187 833	203 066	214 683	225 388	248 269
4 Taxes on production and imports	87 097	90 297	94 268	96 037	102 287	106 605	111 607	123 200
5 Taxes on products	80 143	81 373	85 208	87 354	93 412	97 712	102 563	113 773
6 Other taxes on production	6 954	8 924	9 060	8 683	8 875	8 893	9 044	9 427
7 Current taxes on income and wealth	91 276	87 468	91 757	91 786	100 772	108 068	113 770	125 052
8 Taxes on income	89 163	85 264	89 596	89 544	98 250	105 552	110 974	122 351
9 Other current taxes	2 113	2 204	2 161	2 242	2 522	2 516	2 796	2 701
10 Capital taxes	11	9	16	10	7	10	11	17
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	387	345	496	584	582	466	701	714
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	207 616	212 972	217 587	221 974	226 874	236 599	248 986	263 530
2 Total tax receipts and actual social contributions	207 602	212 958	217 577	221 966	226 865	236 592	248 977	263 520
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	207 602	212 958	217 577	221 966	226 865	236 592	248 977	263 520
12 Imputed social contributions	14	14	10	8	9	7	9	10
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/fef58>.

Source: Czech Statistical Office via Eurostat.

CZECH REPUBLIC

Table III. Expenditure by function

Million CZK

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	1 710 660	1 698 794	1 735 916	1 805 836	1 745 908	1 821 984	1 911 787	..
2 General public services	184 620	178 299	177 672	257 673	194 048	203 910	197 276	..
3 Defence	39 913	38 932	35 859	32 802	31 445	30 189	41 976	..
4 Public order and safety	78 284	77 073	71 455	69 571	71 496	72 948	83 637	..
5 Economic affairs	286 401	263 905	259 467	249 196	240 017	262 240	298 837	..
6 Environment protection	26 649	39 178	51 738	53 794	41 467	44 853	49 901	..
7 Housing and community amenities	39 645	38 133	35 516	28 735	33 839	36 784	30 672	..
8 Health	289 663	295 828	309 911	313 670	313 364	327 496	347 448	..
9 Recreation, culture and religion	52 703	52 007	57 425	55 382	55 793	58 942	61 023	..
10 Education	197 932	200 517	204 222	204 282	209 382	220 594	224 766	..
11 Social protection	514 850	514 922	532 651	540 731	555 057	564 028	576 251	..
<i>of which:</i>								
12 Compensation of employees	293 042	285 830	349 916	359 397	366 707	379 553	397 775	..
13 General public services	54 191	54 164	52 559	51 911	53 335	55 827	58 122	..
14 Defence	17 806	16 189	13 994	15 646	15 171	17 286	18 130	..
15 Public order and safety	57 251	56 394	51 208	50 675	52 231	52 165	56 097	..
16 Economic affairs	20 584	20 729	21 377	24 302	24 963	26 221	27 902	..
17 Environment protection	4 037	4 436	4 315	4 408	4 791	5 051	5 220	..
18 Housing and community amenities	2 005	2 564	2 495	2 502	2 937	3 154	3 541	..
19 Health	9 806	10 211	67 891	69 321	69 086	70 944	76 409	..
20 Recreation, culture and religion	8 865	9 737	12 576	12 877	13 360	13 944	14 645	..
21 Education	100 920	100 241	104 477	107 520	109 927	112 907	115 484	..
22 Social protection	17 577	11 165	19 024	20 235	20 906	22 054	22 225	..
23 Gross capital formation	218 624	186 639	182 312	170 834	153 481	178 608	236 789	..
24 General public services	-1 042	-5 715	-5 415	2 099	2 250	2 931	10 218	..
25 Defence	5 460	7 047	7 138	7 383	4 188	3 092	13 770	..
26 Public order and safety	5 698	5 012	4 637	5 384	5 090	3 982	9 257	..
27 Economic affairs	120 617	95 038	73 038	56 564	46 142	58 448	77 987	..
28 Environment protection	16 658	18 573	20 018	19 966	15 969	19 758	25 188	..
29 Housing and community amenities	-1 000	-4 234	2 443	1 712	5 020	8 272	4 839	..
30 Health	3 327	1 901	13 879	13 343	10 985	11 165	19 715	..
31 Recreation, culture and religion	17 807	17 680	15 100	12 575	11 422	11 642	14 181	..
32 Education	45 651	46 459	45 569	46 615	48 651	54 802	56 008	..
33 Social protection	5 448	4 878	5 905	5 193	3 764	4 516	5 626	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	1 185 132	1 178 824	1 258 546	1 330 545	1 265 909	1 309 473	1 389 904	..
2 General public services	149 062	149 757	149 634	221 480	150 962	159 051	153 820	..
3 Defence	39 566	38 164	35 295	32 539	30 319	29 646	41 628	..
4 Public order and safety	70 536	69 305	63 995	62 373	64 327	65 355	74 729	..
5 Economic affairs	190 514	170 831	172 911	166 670	163 380	173 131	211 915	..
6 Environment protection	-3 830	4 880	16 409	18 219	8 664	7 328	6 619	..
7 Housing and community amenities	21 741	22 372	19 340	12 492	10 532	10 953	10 795	..
8 Health	57 855	62 392	125 032	125 674	125 966	134 829	144 696	..
9 Recreation, culture and religion	18 170	15 072	23 539	23 583	22 996	24 494	25 662	..
10 Education	153 073	152 227	151 188	159 428	166 051	169 479	171 733	..
11 Social protection	488 445	493 824	501 203	508 087	522 712	535 207	548 307	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	454 457	446 362	494 538	457 551	465 870	497 964	518 287	..
2 General public services	55 714	49 937	46 933	51 453	56 758	59 103	57 639	..
3 Defence	396	813	612	311	1 174	590	394	..
4 Public order and safety	8 205	8 171	7 722	7 450	7 983	7 999	9 344	..
5 Economic affairs	105 992	103 424	93 509	87 327	83 155	95 604	97 347	..
6 Environment protection	32 887	36 301	37 587	37 736	34 434	39 123	44 688	..
7 Housing and community amenities	21 308	21 835	21 209	18 797	25 276	27 152	21 746	..
8 Health	10 492	9 194	60 848	59 979	60 085	60 319	69 076	..
9 Recreation, culture and religion	35 470	37 446	34 401	32 410	33 200	35 008	35 958	..
10 Education	130 301	130 023	133 629	128 093	130 057	137 919	143 536	..
11 Social protection	53 692	49 218	58 088	33 995	33 748	35 147	38 559	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	221 791	224 385	227 710	231 521	228 610	242 175	250 138	..
2 General public services	149	81	45	233	40	102	90	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	0	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	221 628	224 290	227 655	231 280	228 561	242 066	250 039	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	14	14	10	8	9	7	9	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/63a9a>.

Source: Czech Statistical Office via Eurostat.

DENMARK

Table I. General government account (SNA 2008, simplified presentation)

Million DKK

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	352 199	365 705	362 052	366 912	369 453	375 284	380 932	384 529
b	Saving, net	-43 781	-40 080	-23 727	-20 095	3 604	64 480	10 055	18 499
c	Net lending (+)/Net borrowing (-)	-48 188	-49 081	-37 967	-66 144	-23 844	22 673	-29 819	-8 445
d	Total revenue	925 448	977 230	1 004 200	1 032 103	1 053 309	1 116 627	1 080 583	1 098 822
	<i>of which:</i>								
e	Total tax receipts	773 362	813 594	830 583	866 097	903 797	982 451	956 254	962 837
f	Actual social contributions	..	..	..	..	..	..	..	..
g	Total expenditure	973 636	1 026 310	1 042 167	1 098 247	1 077 153	1 093 954	1 110 402	1 107 267
	<i>of which:</i>								
h	Interest	33 029	34 411	36 401	34 287	32 099	29 159	31 866	28 029
i	Compensation of employees	301 545	313 186	310 199	314 639	316 818	321 626	325 529	327 413
j	Social benefits and transfers in kind	314 775	340 442	348 423	357 951	365 253	371 486	376 360	378 970
k	Gross fixed capital formation	53 920	59 592	61 357	71 808	70 689	76 450	73 590	79 263
l	Total liabilities (consolidated)	848 456	967 782	1 110 166	1 148 660	1 094 749	1 171 700	1 090 337	1 083 518
m	Financial net worth	101 294	59 179	-20 699	-124 569	-80 055	-97 531	-96 813	-77 911
n	Deficit/Surplus	-48 188	-49 081	-37 967	-66 144	-23 844	22 673	-29 819	-8 445
o	Maastricht debt	691 988	771 235	850 862	850 746	849 938	869 605	801 456	778 502
p	Gross domestic product	1 722 143	1 810 926	1 846 854	1 895 002	1 929 677	1 981 165	2 027 108	2 065 962
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	518 412	536 420	532 210	544 932	547 699	556 227	563 930	570 732
2	Market output and output for own final use	30 146	32 357	32 611	34 822	35 770	36 519	36 729	38 292
3	Non-market output	488 266	504 063	499 600	510 110	511 929	519 708	527 201	532 439
4	Payments for non-market output	36 427	38 608	38 842	38 447	39 324	38 708	38 314	38 321
5	Non-market output, other	451 839	465 455	460 758	471 663	472 605	481 000	488 887	494 118
6	Market output and payments for non-market output (2 + 4)	66 573	70 965	71 453	73 269	75 094	75 227	75 043	76 613
7	Intermediate consumption	166 213	170 715	170 159	178 020	178 247	180 943	182 998	186 202
8	Value added, gross	352 199	365 705	362 052	366 912	369 453	375 284	380 932	384 529
9	Consumption of fixed capital	52 695	54 634	55 211	55 926	56 270	56 755	57 495	58 527
10	Value added, net	299 504	311 071	306 841	310 986	313 183	318 529	323 437	326 002
Generation of income account									
11	Compensation of employees, payable	301 545	313 186	310 199	314 639	316 818	321 626	325 529	327 413
12	Other taxes on production, payable	2 721	2 408	2 794	2 990	2 992	2 999	2 883	2 850
13	Other subsidies on production, receivable	4 762	4 523	6 152	6 643	6 628	6 096	4 975	4 261
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	281 472	293 295	300 970	309 450	317 142	321 755	330 057	338 413
16	Subsidies, payable	36 893	36 692	38 958	41 018	41 424	40 989	40 996	38 564
17	Property income, receivable	41 378	42 574	47 943	43 830	37 993	30 003	20 107	19 350
18	Property income, payable	33 029	34 411	36 401	34 287	32 099	29 159	31 866	28 029
19	Interest, payable	33 029	34 411	36 401	34 287	32 099	29 159	31 866	28 029
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	252 928	264 766	273 554	277 974	281 612	281 610	277 302	291 170
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	488 213	516 653	524 822	552 605	582 715	656 814	621 019	620 185
23	Social contributions, receivable	23 287	24 363	24 750	22 986	20 793	20 368	20 166	19 817
24	Actual social contributions	17 834	19 007	19 650	18 145	16 274	16 169	16 099	16 030
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	18 206	21 851	21 204	21 139	22 317	18 118	19 578	21 660
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	0
28	Social benefits other than social transfers in kind, payable	285 534	310 322	318 570	327 979	335 998	341 630	346 081	348 331
29	Social transfers in kind (via market producers), payable	29 242	30 120	29 853	29 972	29 255	29 856	30 279	30 638
30	Social benefits and transfers in kind (via market producers), payable	314 775	340 442	348 423	357 951	365 253	371 486	376 360	378 970
31	Other current transfers, payable	59 800	61 816	58 876	65 187	65 974	59 944	62 764	61 245
32	Disposable income, net	437 300	455 495	466 884	481 539	505 464	575 337	529 221	543 256
Use of disposable income account									
33	Final consumption expenditure	481 081	495 575	490 610	501 635	501 861	510 856	519 166	524 757
34	Individual consumption expenditure	333 908	346 466	344 236	350 327	353 291	363 228	370 364	375 710
35	Collective consumption expenditure	147 172	149 109	146 374	151 308	148 569	147 629	148 802	149 047
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	8 914	14 555	31 484	35 831	59 874	121 235	67 550	77 026
38	Saving, net	-43 781	-40 080	-23 727	-20 095	3 604	64 480	10 055	18 499
Capital account									
39	Consumption of fixed capital	52 695	54 634	55 211	55 926	56 270	56 755	57 495	58 527
40	Capital transfers, receivable	1 557	3 005	6 906	2 180	-9 373	-11 754	-10 362	-1 476
41	Capital taxes	3 678	3 646	4 792	4 042	3 940	3 882	5 177	4 240
42	Other capital transfers and investment grants, receivable	-2 120	-641	2 114	-1 862	-13 313	-15 636	-15 539	-5 716
43	Capital transfers, payable	6 100	9 798	17 065	34 177	5 843	12 028	17 077	7 329
44	Gross capital formation and acquisitions of non-produced assets	52 560	56 842	59 293	69 978	68 503	74 780	69 930	76 666
45	Gross capital formation	53 920	59 592	61 357	71 808	70 689	76 450	73 590	79 263
46	Gross fixed capital formation	53 920	59 592	61 357	71 808	70 689	76 450	73 590	79 263
47	Changes in inv. and acquisitions less disposals of valuables	0	0	0	0	0	0	0	0
48	Acquisitions less disposals of non-produced non-financial assets	-1 360	-2 750	-2 064	-1 829	-2 186	-1 670	-3 660	-2 597
49	Net lending (+)/Net borrowing (-)	-48 188	-49 081	-37 967	-66 144	-23 844	22 673	-29 819	-8 445
50	Total expenditure	973 636	1 026 310	1 042 167	1 098 247	1 077 153	1 093 954	1 110 402	1 107 267
51	Total revenue	925 448	977 230	1 004 200	1 032 103	1 053 309	1 116 627	1 080 583	1 098 822

DENMARK

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million DKK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-48 188	-49 080	-37 967	-66 144	-23 844	22 673	-29 819	-8 445
53 Total financial assets	54 786	42 921	42 791	-60 796	-16 264	48 912	-91 917	-32 051
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	-78 462	-14 183	61 359	-62 871	-1 420	53 785	-51 242	-42 099
56 Debt securities	79 406	19 219	4 662	-19 527	-12 467	-35 243	1 669	-5 816
57 Loans	33 331	-916	4 725	10 612	12 449	4 392	-2 038	2 606
58 Equity and investment fund shares/units	2 741	4 572	3 403	6 929	3 422	-314	4 815	-8 668
59 Insurance pension and standardised guarantees	-74	-22	225	11	140	-231	193	-114
60 Financial derivatives and employee stock options	1 474	-3 343	-1 795	-4 399	-3 519	-4 085	-2 765	-2 837
61 Other accounts receivable	16 371	37 593	-29 789	8 451	-14 868	30 608	-42 549	24 876
62 Financial liabilities	102 974	92 001	80 758	5 348	7 580	26 240	-62 098	-23 607
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	324	274	154	173	-85	1 195	947	-99
65 Debt securities	94 975	71 159	72 173	-602	-11 619	15 062	-77 911	-23 372
66 Loans	4 448	9 434	4 675	4 056	10 214	1 764	4 839	1 789
67 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
68 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
70 Other accounts payable	3 227	11 135	3 755	1 722	9 071	8 219	10 027	-1 925
Financial balance sheet								
71 Financial net worth	101 294	59 179	-20 699	-124 569	-80 055	-97 531	-96 813	-77 911
72 Financial assets	949 750	1 026 961	1 089 467	1 024 091	1 014 694	1 074 169	993 524	1 005 607
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	235 392	221 210	282 569	219 697	218 277	272 062	228 259	186 160
75 Debt securities	108 329	128 688	134 988	115 734	102 400	66 712	68 039	62 200
76 Loans	150 365	149 108	154 087	163 991	176 070	180 169	184 148	185 562
77 Equity and investment fund shares/units	378 884	404 922	411 942	415 251	415 768	424 588	419 717	465 797
78 Insurance pension and standardised guarantees	1 141	1 134	1 376	1 398	1 547	1 323	1 521	1 421
79 Financial derivatives and employee stock options	3 028	7 897	12 082	10 829	5 500	4 708	4 496	1 842
80 Other accounts receivable	72 611	114 002	92 422	97 190	95 132	124 608	87 343	102 625
81 Financial liabilities	848 456	967 782	1 110 166	1 148 660	1 094 749	1 171 700	1 090 337	1 083 518
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	14 506	14 780	14 934	15 107	15 022	23 167	24 114	24 015
84 Debt securities	573 620	671 653	804 955	837 134	764 463	830 621	736 651	730 000
85 Loans	134 182	144 067	149 240	153 659	163 403	164 783	169 638	171 494
86 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
87 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
88 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
89 Other accounts payable	126 148	137 282	141 037	142 759	151 860	153 128	159 933	158 009
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	165 527	170 916	170 191	174 953	175 296	177 767	179 799	180 668
2 Intermediate consumption	57 746	59 172	60 855	63 361	62 505	63 390	63 052	62 605
3 Value added, gross	107 780	111 744	109 336	111 592	112 791	114 377	116 747	118 062
4 Value added, net	78 920	82 848	83 023	84 729	85 918	86 591	87 868	87 880
Generation of income account								
5 Compensation of employees, payable	78 207	82 263	82 348	83 935	85 120	85 776	87 068	87 092
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	258 910	269 134	275 951	284 629	290 772	294 599	301 972	309 977
8 Subsidies, payable	21 412	19 552	21 802	22 816	23 011	23 471	25 307	23 857
9 Interest, payable	29 656	31 636	33 327	31 364	30 187	27 282	30 363	26 670
10 Balance of primary incomes, net	243 590	256 680	265 022	269 834	272 662	270 829	263 444	275 616
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	311 928	323 542	328 071	348 976	373 412	442 710	400 304	391 004
12 Social contributions, receivable	4 568	4 467	4 665	4 619	4 209	4 025	4 117	4 043
13 Actual social contributions	1 607	1 489	1 745	1 778	1 438	1 386	1 471	1 423
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	33 583	42 105	46 192	46 197	43 545	43 109	43 379	44 135
16 Social benefits other than social transfers in kind, payable	52 545	58 006	58 953	61 302	63 859	66 471	66 262	66 809
17 Social transfers in kind (via market producers), payable	551	478	494	442	466	398	402	454
18 Other current transfers, payable	445 077	474 570	481 000	526 441	497 779	501 076	503 287	501 586
19 Disposable income, net	96 048	94 218	103 997	81 882	132 190	193 125	141 695	146 403
Use of disposable income account								
20 Final consumption expenditure	132 948	134 626	132 903	135 936	134 373	136 440	138 653	138 466
21 Individual consumption expenditure	38 604	40 446	40 795	41 926	42 268	46 023	47 244	47 246
22 Collective consumption expenditure	94 344	94 180	92 108	94 010	92 105	90 417	91 410	91 220
23 Saving, gross	-8 039	-11 512	-2 592	-27 190	24 689	84 471	31 922	38 119
24 Saving, net	-36 899	-40 407	-28 906	-54 053	-2 184	56 685	3 042	7 937
Capital account								
25 Capital transfers, receivable	1 429	2 932	6 691	2 114	-9 397	-11 781	-10 370	-1 520
26 Capital transfers, payable	3 332	6 535	13 189	3 578	4 554	10 452	15 115	6 934
27 Gross capital formation	27 723	32 359	31 318	38 396	39 063	43 062	40 863	45 801
28 Acquisitions less disposals of non-produced non-financial assets	202	-42	281	272	-269	505	224	-87
29 Net lending (+)/Net borrowing (-)	-37 867	-47 431	-40 689	-67 321	-28 056	18 672	-34 650	-16 050
30 Total expenditure	717 189	765 158	784 290	832 775	807 141	822 746	832 775	822 546
31 Total revenue	679 322	717 728	743 600	765 454	779 085	841 417	798 124	806 496

DENMARK

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million DKK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-37 867	-47 430	-40 690	-67 321	-28 056	18 672	-34 650	-16 050
33 Total financial assets	52 987	38 526	39 338	-68 412	-20 528	38 724	-103 035	-37 540
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-72 656	-13 720	61 240	-62 960	-603	52 526	-51 037	-42 380
36 Debt securities	77 794	17 225	-582	-22 804	-10 656	-37 144	-4 309	-8 648
37 Loans	31 233	458	4 422	12 862	9 712	2 742	3 666	4 396
38 Equity and investment fund shares/units	1 609	3 029	429	2 241	2 594	-577	629	-11 507
39 Insurance pension and standardised guarantees	-44	-12	118	-5	86	-126	101	-63
40 Financial derivatives and employee stock options	1 474	-3 343	-1 795	-4 399	-3 519	-4 085	-2 765	-2 837
41 Other accounts receivable	13 577	34 889	-24 493	6 653	-18 142	25 388	-49 320	23 499
42 Financial liabilities	90 854	85 957	80 028	-1 091	7 528	20 052	-68 385	-21 491
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	0	0	0	0	0	661	341	-573
45 Debt securities	94 199	71 681	72 617	80	-12 515	15 401	-78 392	-23 229
46 Loans	-1 185	5 244	3 482	1 042	3 010	-164	-263	1 985
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	-2 161	9 032	3 928	-2 213	17 033	4 155	9 928	327
Financial balance sheet								
51 Financial net worth	-2 916	-43 281	-130 122	-234 234	-197 550	-220 429	-219 098	-205 577
52 Financial assets	658 238	730 705	785 025	712 621	695 780	744 068	657 731	666 483
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	218 327	204 607	265 846	202 886	202 283	254 809	211 211	168 830
55 Debt securities	91 632	110 029	111 086	88 599	76 716	39 185	34 574	25 958
56 Loans	117 485	117 920	122 318	135 180	144 692	147 434	156 957	161 353
57 Equity and investment fund shares/units	184 318	206 091	208 729	205 562	200 295	203 766	195 994	238 086
58 Insurance pension and standardised guarantees	657	654	781	783	873	752	856	804
59 Financial derivatives and employee stock options	3 028	7 897	12 082	10 829	5 500	4 708	4 496	1 842
60 Other accounts receivable	42 791	83 508	64 182	68 782	65 421	93 414	53 644	69 611
61 Financial liabilities	661 154	773 986	915 147	946 855	893 331	964 496	876 830	872 060
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	0	0	0	0	0	7 612	7 952	7 379
64 Debt securities	575 196	673 752	807 503	840 381	766 774	833 288	738 837	732 329
65 Loans	27 942	33 186	36 669	37 710	40 730	40 566	40 304	42 288
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	58 016	67 048	70 976	68 763	85 826	83 030	89 737	90 064
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	349 873	362 458	358 973	366 919	369 398	375 446	381 307	387 008
2 Intermediate consumption	107 703	110 770	108 529	113 880	114 978	116 760	119 228	122 821
3 Value added, gross	242 171	251 688	250 444	253 039	254 420	258 686	262 078	264 187
4 Value added, net	218 336	225 949	221 546	223 976	225 023	229 717	233 463	235 842
Generation of income account								
5 Compensation of employees, payable	221 091	228 651	225 580	228 424	229 457	233 629	236 356	238 042
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	22 562	24 161	25 018	24 821	26 370	27 156	28 085	28 436
8 Subsidies, payable	15 481	17 140	17 156	18 202	18 412	17 518	15 689	14 707
9 Interest, payable	3 372	2 775	3 073	2 924	1 912	1 878	1 500	1 358
10 Balance of primary incomes, net	9 223	8 015	8 466	8 076	8 898	10 703	13 808	15 487
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	176 284	193 111	196 750	203 629	209 303	214 105	220 716	229 181
12 Social contributions, receivable	2 492	2 378	2 180	2 001	1 748	1 560	1 421	1 168
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	361 215	383 450	390 925	404 772	408 079	415 269	417 488	423 544
16 Social benefits other than social transfers in kind, payable	195 652	208 614	217 292	224 592	233 423	238 911	245 918	251 239
17 Social transfers in kind (via market producers), payable	28 691	29 642	29 359	29 530	28 789	29 458	29 878	30 184
18 Other current transfers, payable	16 469	23 017	24 523	28 721	26 831	26 488	25 811	27 301
19 Disposable income, net	337 093	355 324	356 506	365 164	367 773	376 239	381 703	390 841
Use of disposable income account								
20 Final consumption expenditure	345 131	357 913	354 670	362 649	364 490	371 415	377 696	383 242
21 Individual consumption expenditure	292 366	303 053	300 480	305 435	308 106	314 310	320 378	325 488
22 Collective consumption expenditure	52 765	54 861	54 190	57 214	56 384	57 104	57 318	57 755
23 Saving, gross	15 797	23 149	30 734	31 579	32 680	33 793	32 622	35 943
24 Saving, net	-8 037	-2 589	1 836	2 516	3 283	4 824	4 007	7 598
Capital account								
25 Capital transfers, receivable	212	409	372	1 251	1 507	2 522	3 617	3 121
26 Capital transfers, payable	655	1 054	1 358	790	291	1 547	2 936	782
27 Gross capital formation	26 190	27 226	30 033	33 406	31 619	33 379	32 720	33 455
28 Acquisitions less disposals of non-produced non-financial assets	-1 562	-2 707	-2 345	-2 102	-1 918	-2 175	-3 884	-2 511
29 Net lending (+)/Net borrowing (-)	-9 274	-2 016	2 061	735	4 195	3 565	4 467	7 338
30 Total expenditure	615 723	647 960	656 627	680 489	685 922	699 528	708 201	719 402
31 Total revenue	606 449	645 944	658 688	681 225	690 117	703 092	712 668	726 740

DENMARK

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million DKK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-9 274	-2 016	2 061	735	4 195	3 565	4 467	7 338
33 Total financial assets	516	4 164	8 287	7 514	3 150	9 277	9 567	5 807
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-5 722	-276	78	-69	-676	1 036	-342	86
36 Debt securities	1 608	2 419	5 626	4 061	-2 521	2 104	5 458	3 018
37 Loans	2 078	-1 416	3 023	-2 532	2 178	1 571	-5 788	-1 869
38 Equity and investment fund shares/units	1 103	1 560	2 995	4 640	607	269	4 104	2 776
39 Insurance pension and standardised guarantees	-30	-10	107	16	54	-106	92	-51
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	1 478	1 887	-3 542	1 398	3 507	4 404	6 044	1 846
42 Financial liabilities	9 790	6 180	6 226	6 779	-1 045	5 713	5 100	-1 531
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	324	274	154	173	-85	533	606	474
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	5 498	3 971	4 054	2 716	6 632	1 733	5 013	-284
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	3 968	1 935	2 018	3 889	-7 592	3 446	-519	-1 721
Financial balance sheet								
51 Financial net worth	104 321	102 352	109 057	109 250	117 147	122 206	121 310	126 632
52 Financial assets	299 995	304 657	318 085	325 421	331 793	342 180	346 401	350 259
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	16 702	16 426	16 505	16 436	15 760	16 796	16 453	16 540
55 Debt securities	17 700	20 109	25 722	29 763	27 220	29 305	34 735	37 656
56 Loans	34 379	32 645	35 946	32 706	34 714	35 991	30 363	27 302
57 Equity and investment fund shares/units	194 228	198 489	202 908	209 330	215 235	220 567	223 373	227 341
58 Insurance pension and standardised guarantees	484	481	595	615	673	571	665	618
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	36 502	36 507	36 410	36 571	38 192	38 950	40 811	40 801
61 Financial liabilities	195 674	202 305	209 029	216 171	214 645	219 974	225 090	223 627
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	14 506	14 780	14 934	15 107	15 022	15 556	16 162	16 636
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	107 392	111 814	116 366	119 445	125 597	126 947	131 975	131 759
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	73 777	75 712	77 729	81 618	74 026	77 472	76 953	75 232
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	3 012	3 045	3 047	3 059	3 006	3 014	2 824	3 056
2 Intermediate consumption	764	772	775	778	764	793	718	776
3 Value added, gross	2 248	2 273	2 272	2 281	2 242	2 221	2 106	2 280
4 Value added, net	2 248	2 273	2 272	2 281	2 242	2 221	2 106	2 280
Generation of income account								
5 Compensation of employees, payable	2 247	2 272	2 271	2 280	2 241	2 220	2 106	2 280
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	1	1	1	0	0	0	3	2
10 Balance of primary incomes, net	115	71	66	64	52	78	51	67
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	16 227	17 518	17 905	16 367	14 836	14 783	14 628	14 606
13 Actual social contributions	16 227	17 518	17 905	16 367	14 836	14 783	14 628	14 606
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	38 457	45 684	44 401	72 520	40 424	38 397	36 200	32 683
16 Social benefits other than social transfers in kind, payable	37 337	43 702	42 325	42 084	38 716	36 248	33 901	30 283
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	13 303	13 617	13 666	12 375	11 094	11 037	11 155	11 061
19 Disposable income, net	4 159	5 953	6 381	34 492	5 502	5 973	5 822	6 012
Use of disposable income account								
20 Final consumption expenditure	3 002	3 036	3 038	3 051	2 997	3 002	2 816	3 048
21 Individual consumption expenditure	2 939	2 967	2 962	2 967	2 917	2 894	2 742	2 976
22 Collective consumption expenditure	64	69	76	84	80	107	74	73
23 Saving, gross	1 156	2 917	3 343	31 442	2 504	2 971	3 006	2 964
24 Saving, net	1 156	2 917	3 343	31 442	2 504	2 971	3 006	2 964
Capital account								
25 Capital transfers, receivable	0	0	0	0	0	0	0	0
26 Capital transfers, payable	2 196	2 544	2 675	30 994	2 481	2 525	2 635	2 690
27 Gross capital formation	6	7	6	6	7	9	7	7
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-1 047	366	662	441	16	437	364	267
30 Total expenditure	55 855	62 917	61 721	88 518	55 304	52 833	50 525	47 100
31 Total revenue	54 809	63 283	62 382	88 960	55 320	53 270	50 889	47 366

DENMARK

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million DKK

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-1 047	366	662	441	16	437	364	267
33	Total financial assets	-848	443	570	274	-11	470	343	307
34	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35	Currency and deposits	-84	-187	41	158	-141	223	138	195
36	Debt securities	-772	97	63	-103	-186	136	40	-44
37	Loans	0	0	0	0	0	0	0	0
38	Equity and investment fund shares/units	28	-17	-20	47	221	-5	82	62
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	-21	550	487	172	96	116	84	93
42	Financial liabilities	199	77	-92	-167	-27	33	-21	40
43	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	115	176	-142	15	13	115	4	9
47	Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	84	-99	50	-182	-41	-82	-25	31
Financial balance sheet									
51	Financial net worth	-111	108	366	415	348	692	975	1 034
52	Financial assets	2 598	2 894	3 061	2 942	2 848	3 225	3 487	3 587
53	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54	Currency and deposits	363	177	218	375	234	457	595	790
55	Debt securities	574	649	728	620	775	889	916	915
56	Loans	0	0	0	0	0	0	0	0
57	Equity and investment fund shares/units	337	342	305	359	238	255	350	370
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	1 324	1 727	1 809	1 589	1 601	1 624	1 627	1 513
61	Financial liabilities	2 709	2 786	2 695	2 527	2 500	2 533	2 513	2 553
62	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	348	524	382	398	411	526	531	540
66	Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	2 361	2 262	2 312	2 130	2 089	2 007	1 982	2 013

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/ff926>.

Source: Statistics Denmark via Eurostat.

DENMARK

Table II. Detailed taxes and social contribution receipts

Million DKK

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	793 606	834 483	851 428	885 246	909 079	984 761	957 088	974 472
2 Total tax receipts and actual social contributions	773 362	813 594	830 583	866 097	903 797	982 451	956 254	962 837
3 Total tax receipts	773 362	813 594	830 583	866 097	903 797	982 451	956 254	962 837
4 Taxes on production and imports	281 472	293 295	300 970	309 450	317 142	321 755	330 057	338 413
5 Taxes on products	246 928	256 754	262 358	269 923	272 304	275 423	282 359	291 055
6 Value added type taxes	167 529	171 583	176 448	181 618	181 378	185 994	190 141	197 437
7 Taxes and duties on imports, excluding VAT	..	..	..	..	..	..	..	..
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	79 399	85 171	85 911	88 305	90 926	89 428	92 218	93 618
17 Excise duties and consumption taxes	56 706	60 252	61 624	65 666	66 685	63 690	63 715	63 383
18 Stamp taxes	5 188	5 700	5 072	4 886	4 668	5 232	5 883	5 987
19 Taxes on financial and capital transactions	51	30	31	27	21	25	28	31
20 Car registration taxes	11 864	13 586	13 613	13 075	15 218	15 967	17 988	19 444
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	3 427	3 438	3 560	2 766	2 622	2 627	2 764	2 961
23 Taxes on insurance premiums	2 012	1 975	1 859	1 834	1 725	1 708	1 655	1 657
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	149	189	152	51	-13	180	186	156
29 Other taxes on production	34 544	36 541	38 611	39 526	44 838	46 332	47 698	47 358
30 Taxes on land, buildings or other structures	22 562	24 161	25 018	24 821	26 370	27 156	28 085	28 436
31 Taxes on the use of fixed assets	3 080	2 980	2 919	3 028	3 336	3 349	3 320	3 422
32 Total wage bill and payroll taxes	8 618	9 108	10 404	11 378	12 627	13 198	13 071	14 025
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	187	205	174	193	365	421	685	682
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	96	86	96	106	2 141	2 208	2 537	793
38 Current taxes on income and wealth	488 213	516 653	524 822	552 605	582 715	656 814	621 019	620 185
39 Taxes on income	464 518	492 365	500 303	527 716	556 953	631 108	594 639	593 892
40 Taxes on individual or household income including holding gains	431 297	450 988	459 713	477 941	502 628	574 505	537 781	537 431
41 Taxes on individual or household income excl. holding gains	431 297	450 988	459 713	477 941	502 628	574 505	537 781	537 431
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	32 886	41 057	40 286	49 474	54 066	56 355	56 570	56 220
44 Taxes on income or profits of corporations excl. holding gains	32 886	41 057	40 286	49 474	54 066	56 355	56 570	56 220
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	335	320	304	301	260	248	289	241
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	23 695	24 288	24 518	24 889	25 762	25 707	26 381	26 292
51 Current taxes on capital	12 360	12 623	12 814	13 014	13 223	13 388	13 605	13 886
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	11 334	11 664	11 705	11 876	12 538	12 319	12 775	12 406
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	3 678	3 646	4 792	4 042	3 940	3 882	5 177	4 240
58 Taxes on capital transfers	3 669	3 646	4 792	4 042	3 940	3 848	5 177	4 240
59 Capital levies	9	0	0	0	0	33	0	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	686	1 334	1 484	1 244	1 138	1 233	1 065	990
63 Compulsory	140	914	991	746	739	737	552	460
64 Voluntary	546	420	493	498	399	496	514	530
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	877	900	1 049	1 078	879	714	826	737
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	5 453	5 356	5 100	4 842	4 520	4 199	4 067	3 787
72 Capital transfers for taxes and social cont., unlikely to be collected	3 043	3 475	3 905	3 837	15 512	18 058	19 331	8 182

DENMARK

Table II. Detailed taxes and social contribution receipts (cont.)

Million DKK

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	576 041	597 315	609 574	638 429	656 822	727 157	692 238	701 081
2 Total tax receipts and actual social contributions	574 516	596 322	608 814	637 647	668 124	741 190	707 452	705 220
3 Total tax receipts	574 516	596 322	608 814	637 647	668 124	741 190	707 452	705 220
4 Taxes on production and imports	258 910	269 134	275 951	284 629	290 772	294 599	301 972	309 977
5 Taxes on products	246 928	256 754	262 358	269 923	272 304	275 423	282 359	291 055
6 Other taxes on production	11 982	12 380	13 593	14 705	18 468	19 176	19 613	18 922
7 Current taxes on income and wealth	311 928	323 542	328 071	348 976	373 412	442 710	400 304	391 004
8 Taxes on income	288 234	299 255	303 553	324 087	347 650	417 003	373 923	364 711
9 Other current taxes	23 695	24 288	24 518	24 889	25 762	25 707	26 381	26 292
10 Capital taxes	3 678	3 646	4 792	4 042	3 940	3 882	5 177	4 240
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 961	2 978	2 919	2 841	2 772	2 639	2 646	2 619
13 Capital transfers for taxes and social cont., unlikely to be collected	3 043	3 475	3 905	3 837	15 512	18 058	19 331	8 182
II.4 LOCAL GOVERNMENT								
1 Total receipts	201 339	219 650	223 949	230 450	237 421	242 821	250 222	258 786
2 Total tax receipts and actual social contributions	198 846	217 272	221 769	228 449	235 673	241 261	248 801	257 617
3 Total tax receipts	198 846	217 272	221 769	228 449	235 673	241 261	248 801	257 617
4 Taxes on production and imports	22 562	24 161	25 018	24 821	26 370	27 156	28 085	28 436
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	22 562	24 161	25 018	24 821	26 370	27 156	28 085	28 436
7 Current taxes on income and wealth	176 284	193 111	196 750	203 629	209 303	214 105	220 716	229 181
8 Taxes on income	176 284	193 111	196 750	203 629	209 303	214 105	220 716	229 181
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	0	0	0	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 492	2 378	2 180	2 001	1 748	1 560	1 421	1 168
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	16 227	17 518	17 905	16 367	14 836	14 783	14 628	14 606
2 Total tax receipts and actual social contributions	16 227	17 518	17 905	16 367	14 836	14 783	14 628	14 606
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	16 227	17 518	17 905	16 367	14 836	14 783	14 628	14 606
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/f1dbf>.

Source: Statistics Denmark via Eurostat.

DENMARK

Table III. Expenditure by function

Million DKK

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	973 636	1 026 310	1 042 167	1 098 247	1 077 153	1 093 954	1 110 402	1 107 267
2 General public services	135 720	144 023	151 071	173 740	145 176	144 763	150 063	139 978
3 Defence	23 720	24 417	24 903	26 586	25 306	22 548	22 756	23 463
4 Public order and safety	18 505	18 830	19 591	19 314	19 571	20 041	19 929	20 714
5 Economic affairs	57 089	61 009	62 953	69 020	67 255	72 058	73 764	69 123
6 Environment protection	7 588	7 447	7 083	7 578	9 130	9 196	8 607	8 701
7 Housing and community amenities	8 686	4 634	5 172	5 340	5 385	4 469	4 986	5 549
8 Health	152 772	154 836	156 052	163 990	164 265	169 580	173 561	177 815
9 Recreation, culture and religion	32 095	32 195	33 369	34 759	35 007	34 666	35 833	36 446
10 Education	119 443	129 148	125 935	132 121	132 822	141 192	142 684	142 992
11 Social protection	418 018	449 771	456 038	465 800	473 236	475 442	478 219	482 486
<i>of which:</i>								
12 Compensation of employees	301 545	313 186	310 199	314 639	316 818	321 626	325 529	327 413
13 General public services	26 489	27 326	27 229	27 832	26 385	26 778	27 046	27 729
14 Defence	11 407	11 474	11 196	11 065	10 722	9 825	9 820	9 700
15 Public order and safety	11 069	11 762	11 542	11 612	11 583	11 585	11 662	11 015
16 Economic affairs	10 848	11 255	11 073	11 241	10 935	11 035	11 389	11 461
17 Environment protection	2 692	2 920	2 779	2 771	3 448	3 543	3 442	3 401
18 Housing and community amenities	256	90	93	131	229	237	286	553
19 Health	72 456	74 860	74 567	76 525	78 594	80 785	82 869	84 655
20 Recreation, culture and religion	12 134	12 652	12 568	12 935	12 834	12 815	12 693	13 065
21 Education	63 313	65 712	65 633	66 715	66 271	70 432	72 406	71 440
22 Social protection	90 880	95 136	93 519	93 813	95 816	94 589	93 917	94 393
23 Gross capital formation	53 920	59 592	61 357	71 808	70 689	76 450	73 590	79 263
24 General public services	18 251	19 019	19 015	21 102	22 246	24 207	21 637	23 797
25 Defence	1 765	1 962	1 915	2 190	2 573	1 913	1 621	3 050
26 Public order and safety	1 089	1 235	1 481	1 219	1 283	1 685	1 339	1 610
27 Economic affairs	8 844	11 270	13 500	16 517	15 255	16 996	17 438	17 478
28 Environment protection	694	953	610	850	870	828	765	805
29 Housing and community amenities	1 825	884	1 266	1 144	1 157	772	1 453	1 586
30 Health	8 365	8 431	9 477	12 121	10 655	12 256	11 853	11 896
31 Recreation, culture and religion	2 629	2 725	3 043	3 205	3 120	3 433	3 922	3 754
32 Education	6 828	9 143	6 489	9 456	9 409	10 687	10 411	12 406
33 Social protection	3 630	3 970	4 562	4 003	4 122	3 674	3 150	2 881
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	717 189	765 158	784 290	832 775	807 141	822 746	832 775	822 546
2 General public services	295 344	223 968	236 710	260 717	236 324	234 847	234 206	223 518
3 Defence	23 465	24 145	24 634	26 314	25 028	22 268	22 490	23 247
4 Public order and safety	16 776	17 036	17 796	17 484	17 725	18 178	18 163	19 283
5 Economic affairs	38 735	39 800	43 078	48 135	47 250	51 116	51 247	46 536
6 Environment protection	3 686	3 470	3 371	3 556	4 675	4 509	4 064	4 108
7 Housing and community amenities	6 053	4 399	3 542	3 331	3 263	2 806	4 701	3 498
8 Health	5 836	86 373	88 241	91 917	91 743	93 155	98 456	99 739
9 Recreation, culture and religion	17 357	17 893	19 013	19 909	20 107	18 995	19 684	20 327
10 Education	67 434	72 895	70 671	76 036	78 429	84 071	84 805	85 682
11 Social protection	242 503	275 180	277 234	285 378	282 597	292 801	294 959	296 607
III.4 LOCAL GOVERNMENT								
1 Total expenditure	615 723	647 960	656 627	680 489	685 922	699 528	708 201	719 402
2 General public services	29 153	28 164	24 999	26 743	22 730	23 617	23 552	25 128
3 Defence	267	280	281	286	288	291	275	224
4 Public order and safety	1 829	1 911	1 921	1 955	1 976	1 983	1 881	1 546
5 Economic affairs	20 630	23 845	23 282	24 421	24 486	25 842	26 840	25 965
6 Environment protection	4 183	4 176	3 863	4 176	4 510	4 729	4 625	4 653
7 Housing and community amenities	2 983	1 193	1 937	3 023	2 690	2 614	1 011	2 703
8 Health	150 420	152 405	153 385	161 545	162 288	167 369	171 200	175 043
9 Recreation, culture and religion	15 415	14 935	14 965	15 457	15 722	16 015	16 679	16 701
10 Education	59 018	61 031	60 531	60 698	59 850	62 380	63 163	63 249
11 Social protection	331 825	360 020	371 464	382 186	391 383	394 687	398 975	404 190
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	55 855	62 917	61 721	88 518	55 304	52 833	50 525	47 100
2 General public services	3	2	3	28 495	1	2	5	3
3 Defence	0	0	0	0	0	0	0	0
4 Public order and safety	0	0	0	0	0	0	0	0
5 Economic affairs	0	0	0	0	0	0	0	0
6 Environment protection	0	0	0	0	0	0	0	0
7 Housing and community amenities	0	0	0	0	0	0	0	0
8 Health	0	0	0	0	0	0	0	0
9 Recreation, culture and religion	0	0	0	0	0	0	0	0
10 Education	163	549	395	116	0	0	0	0
11 Social protection	55 690	62 365	61 323	59 908	55 303	52 831	50 521	47 097

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/3198a>.

Source: Statistics Denmark via Eurostat.

ESTONIA

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	2 179	2 134	2 212	2 331	2 557	2 760	2 986	3 164
b	Saving, net	63	48	257	415	310	512	364	281
c	Net lending (+)/Net borrowing (-)	-309	28	193	-46	-32	134	14	-61
d	Total revenue	6 206	5 990	6 431	7 003	7 248	7 731	8 200	8 510
	<i>of which:</i>								
e	Total tax receipts	3 100	2 990	3 288	3 650	3 882	4 229	4 540	4 803
f	Actual social contributions	1 819	1 879	1 935	2 000	2 077	2 178	2 290	2 429
g	Total expenditure	6 515	5 962	6 238	7 049	7 280	7 597	8 185	8 571
	<i>of which:</i>								
h	Interest	27	19	22	26	21	21	19	11
i	Compensation of employees	1 780	1 713	1 776	1 841	2 009	2 163	2 338	2 484
j	Social benefits and transfers in kind	2 218	2 138	2 149	2 235	2 345	2 473	2 726	2 933
k	Gross fixed capital formation	882	713	819	1 134	1 055	1 016	1 086	1 011
l	Total liabilities (consolidated)	1 788	1 758	1 592	2 361	2 580	2 782	2 635	2 762
m	Financial net worth	4 081	5 289	5 571	5 626	5 916	6 071	8 493	8 506
n	Deficit/Surplus	-309	28	193	-46	-32	134	14	-61
o	Maastricht debt	996	964	1 011	1 746	1 924	2 108	2 036	1 984
p	Gross domestic product	14 146	14 717	16 668	17 935	18 932	19 766	20 348	21 098
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	3 150	3 148	3 307	3 512	3 804	4 084	4 365	4 625
2	Market output and output for own final use	94	96	108	131	143	152	151	175
3	Non-market output	3 056	3 052	3 199	3 381	3 661	3 931	4 214	4 450
4	Payments for non-market output	345	354	379	393	422	465	473	497
5	Non-market output, other	2 711	2 698	2 820	2 988	3 239	3 466	3 741	3 954
6	Market output and payments for non-market output (2 + 4)	439	450	487	524	565	617	624	671
7	Intermediate consumption	971	1 014	1 095	1 181	1 247	1 323	1 379	1 461
8	Value added, gross	2 179	2 134	2 212	2 331	2 557	2 760	2 986	3 164
9	Consumption of fixed capital	395	417	431	483	542	591	642	675
10	Value added, net	1 784	1 718	1 781	1 848	2 015	2 169	2 344	2 489
Generation of income account									
11	Compensation of employees, payable	1 780	1 713	1 776	1 841	2 009	2 163	2 338	2 484
12	Other taxes on production, payable	4	5	5	7	7	7	6	6
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	2 056	2 020	2 242	2 466	2 525	2 750	2 933	3 175
16	Subsidies, payable	134	156	164	165	125	94	99	101
17	Property income, receivable	325	225	196	244	206	254	234	175
18	Property income, payable	27	19	22	26	21	21	19	11
19	Interest, payable	27	19	22	26	21	21	19	11
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	2 220	2 070	2 252	2 519	2 585	2 889	3 050	3 239
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
23	Social contributions, receivable	1 852	1 910	1 968	2 036	2 116	2 222	2 339	2 481
24	Actual social contributions	1 819	1 880	1 935	2 000	2 078	2 178	2 290	2 429
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	168	205	253	216	198	203	228	248
27	Current taxes on income and wealth, payable	3	3	3	3	3	3	3	3
28	Social benefits other than social transfers in kind, payable	1 947	1 875	1 868	1 924	2 016	2 124	2 345	2 516
29	Social transfers in kind (via market producers), payable	271	263	281	312	329	349	381	416
30	Social benefits and transfers in kind (via market producers), payable	2 218	2 138	2 149	2 235	2 345	2 473	2 726	2 933
31	Other current transfers, payable	289	267	290	313	359	338	390	425
32	Disposable income, net	3 044	3 009	3 358	3 714	3 878	4 327	4 486	4 651
Use of disposable income account									
33	Final consumption expenditure	2 981	2 961	3 101	3 300	3 568	3 815	4 122	4 370
34	Individual consumption expenditure	1 707	1 679	1 754	1 844	1 972	2 094	2 271	2 431
35	Collective consumption expenditure	1 275	1 283	1 347	1 455	1 596	1 722	1 851	1 939
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	457	464	688	898	851	1 103	1 006	956
38	Saving, net	63	48	257	415	310	512	364	281
Capital account									
39	Consumption of fixed capital	395	417	431	483	542	591	642	675
40	Capital transfers, receivable	323	210	240	334	280	206	235	132
41	Capital taxes	..	..	..	..	..	..	..	..
42	Other capital transfers and investment grants, receivable	323	210	240	334	280	206	235	132
43	Capital transfers, payable	198	148	149	147	171	154	168	151
44	Gross capital formation and acquisitions of non-produced assets	891	499	586	1 131	993	1 021	1 059	998
45	Gross capital formation	941	721	814	1 150	1 030	1 048	1 085	1 018
46	Gross fixed capital formation	882	713	819	1 134	1 055	1 016	1 086	1 011
47	Changes in inv. and acquisitions less disposals of valuables	59	9	-5	16	-25	33	-1	8
48	Acquisitions less disposals of non-produced non-financial assets	-50	-222	-229	-19	-37	-27	-26	-20
49	Net lending (+)/Net borrowing (-)	-309	28	193	-46	-32	134	14	-61
50	Total expenditure	6 515	5 962	6 238	7 049	7 280	7 597	8 185	8 571
51	Total revenue	6 206	5 990	6 431	7 003	7 248	7 731	8 200	8 510

ESTONIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-283	47	174	-38	-36	136	22	-55
53 Total financial assets	111	97	11	734	156	257	-124	89
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	426	-184	123	129	180	10	-298	82
56 Debt securities	-156	9	-249	51	-170	145	-41	5
57 Loans	37	56	48	299	130	-19	-44	-14
58 Equity and investment fund shares/units	-258	183	17	220	79	38	16	39
59 Insurance pension and standardised guarantees	0	2	0	0	0	0	0	0
60 Financial derivatives and employee stock options	-3	-1	0	-1	0	0	0	0
61 Other accounts receivable	64	32	71	37	-62	83	242	-23
62 Financial liabilities	394	50	-163	772	193	121	-147	145
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	0	0	25	6	4	3	4	4
65 Debt securities	66	1	13	-7	16	-8	-43	-8
66 Loans	184	-32	9	736	138	127	-35	-45
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	2	1	-1	-1	0	-1	0	1
69 Financial derivatives and employee stock options	0	2	2	2	0	0	-2	0
70 Other accounts payable	141	77	-212	36	36	0	-70	193
Financial balance sheet								
71 Financial net worth	4 081	5 289	5 571	5 626	5 916	6 071	8 493	8 506
72 Financial assets	5 869	7 047	7 163	7 987	8 497	8 852	11 128	11 268
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	1 027	844	978	1 107	1 289	1 300	1 002	1 085
75 Debt securities	967	963	862	912	742	883	832	828
76 Loans	193	249	298	597	728	709	664	650
77 Equity and investment fund shares/units	2 864	4 140	4 124	4 433	4 863	5 000	7 428	7 509
78 Insurance pension and standardised guarantees	3	5	1	1	1	1	1	1
79 Financial derivatives and employee stock options	1	0	0	0	0	0	0	0
80 Other accounts receivable	815	845	900	936	874	958	1 201	1 197
81 Financial liabilities	1 788	1 758	1 592	2 361	2 580	2 782	2 635	2 762
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	0	0	25	31	35	38	41	45
84 Debt securities	239	241	254	247	279	271	228	221
85 Loans	758	726	736	1 471	1 613	1 802	1 767	1 723
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	8	9	8	8	8	7	6	7
88 Financial derivatives and employee stock options	3	2	2	2	1	3	1	1
89 Other accounts payable	780	780	567	603	645	661	591	765
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	1 881	1 912	2 023	2 176	2 308	2 520	2 706	2 845
2 Intermediate consumption	543	584	630	687	702	769	808	859
3 Value added, gross	1 338	1 328	1 393	1 490	1 606	1 751	1 898	1 986
4 Value added, net	1 033	1 002	1 055	1 109	1 187	1 290	1 397	1 457
Generation of income account								
5 Compensation of employees, payable	1 029	998	1 050	1 102	1 181	1 284	1 391	1 452
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	1 996	1 952	2 162	2 391	2 457	2 681	2 864	3 105
8 Subsidies, payable	87	102	109	108	102	70	72	69
9 Interest, payable	11	10	10	18	16	15	12	6
10 Balance of primary incomes, net	2 194	2 036	2 207	2 485	2 526	2 832	2 993	3 187
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
12 Social contributions, receivable	1 015	1 034	1 042	1 047	1 114	1 150	1 225	1 298
13 Actual social contributions	986	1 007	1 013	1 014	1 079	1 111	1 181	1 251
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	334	362	410	417	425	463	513	547
16 Social benefits other than social transfers in kind, payable	1 619	1 663	1 683	1 729	1 807	1 908	2 106	2 250
17 Social transfers in kind (via market producers), payable	22	20	23	25	30	35	46	51
18 Other current transfers, payable	1 247	1 209	1 268	1 320	1 447	1 517	1 658	1 803
19 Disposable income, net	1 719	1 528	1 753	2 080	2 165	2 496	2 571	2 605
Use of disposable income account								
20 Final consumption expenditure	1 600	1 618	1 700	1 831	1 945	2 123	2 328	2 441
21 Individual consumption expenditure	586	590	628	659	705	767	860	909
22 Collective consumption expenditure	1 014	1 028	1 072	1 171	1 240	1 356	1 469	1 532
23 Saving, gross	424	236	391	630	639	835	744	693
24 Saving, net	119	-89	53	250	220	374	243	164
Capital account								
25 Capital transfers, receivable	275	159	176	244	180	149	210	125
26 Capital transfers, payable	217	144	154	194	192	143	223	160
27 Gross capital formation	683	561	617	830	669	794	817	771
28 Acquisitions less disposals of non-produced non-financial assets	-52	-221	-227	-18	-34	-28	-21	-16
29 Net lending (+)/Net borrowing (-)	-149	-89	22	-132	-7	73	-65	-97
30 Total expenditure	5 413	5 075	5 326	6 004	6 120	6 516	7 121	7 411
31 Total revenue	5 264	4 986	5 348	5 873	6 113	6 589	7 055	7 314

ESTONIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-116	-64	12	-128	-2	73	-49	-88
33 Total financial assets	221	32	-144	1 302	180	181	-139	56
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	450	-217	-109	474	189	-61	-298	53
36 Debt securities	-109	-47	-159	251	-170	144	-41	5
37 Loans	37	58	55	317	149	-18	-51	-22
38 Equity and investment fund shares/units	-223	191	4	229	76	31	13	35
39 Insurance pension and standardised guarantees	0	2	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	66	46	65	31	-64	85	238	-15
42 Financial liabilities	337	97	-155	1 430	182	108	-90	145
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	25	682	63	57	30	10
45 Debt securities	42	-4	0	0	-4	-24	-4	-4
46 Loans	166	-10	29	723	85	71	-52	-39
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	2	1	-1	-1	0	-1	0	1
49 Financial derivatives and employee stock options	0	0	0	0	0	0	-2	0
50 Other accounts payable	127	110	-209	26	37	5	-62	176
Financial balance sheet								
51 Financial net worth	4 038	5 148	5 284	5 224	5 563	5 640	7 981	7 949
52 Financial assets	5 214	6 344	6 325	7 693	8 214	8 480	10 731	10 824
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	812	595	497	971	1 160	1 101	803	856
55 Debt securities	729	672	663	912	742	883	832	828
56 Loans	247	305	361	679	828	810	758	736
57 Equity and investment fund shares/units	2 621	3 920	3 906	4 202	4 619	4 735	7 150	7 215
58 Insurance pension and standardised guarantees	2	4	1	1	1	1	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	804	849	898	928	864	949	1 187	1 189
61 Financial liabilities	1 177	1 196	1 041	2 470	2 651	2 840	2 749	2 875
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	25	707	770	827	858	867
64 Debt securities	94	89	90	90	86	62	58	54
65 Loans	400	390	420	1 143	1 229	1 361	1 309	1 270
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	8	9	8	8	8	7	6	7
68 Financial derivatives and employee stock options	0	0	0	0	0	2	0	1
69 Other accounts payable	676	708	498	523	559	581	519	676
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	1 213	1 176	1 230	1 286	1 451	1 519	1 610	1 710
2 Intermediate consumption	418	421	453	481	536	546	561	591
3 Value added, gross	795	755	776	805	914	973	1 049	1 119
4 Value added, net	706	665	685	704	793	846	911	977
Generation of income account								
5 Compensation of employees, payable	706	665	684	704	793	845	910	976
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	59	68	79	75	68	69	69	71
8 Subsidies, payable	46	45	47	51	18	20	22	25
9 Interest, payable	18	12	14	14	9	10	10	8
10 Balance of primary incomes, net	17	37	42	37	61	59	60	58
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	3	3	3	3	4	5	5	4
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 197	1 155	1 211	1 244	1 339	1 449	1 546	1 647
16 Social benefits other than social transfers in kind, payable	49	50	53	51	50	52	52	58
17 Social transfers in kind (via market producers), payable	18	21	23	25	24	24	24	22
18 Other current transfers, payable	47	40	44	41	38	41	43	45
19 Disposable income, net	1 121	1 104	1 158	1 191	1 314	1 420	1 515	1 606
Use of disposable income account								
20 Final consumption expenditure	1 094	1 061	1 112	1 158	1 302	1 359	1 433	1 515
21 Individual consumption expenditure	834	807	839	874	946	993	1 051	1 108
22 Collective consumption expenditure	260	254	273	284	356	366	382	407
23 Saving, gross	116	133	138	133	133	188	220	232
24 Saving, net	27	43	46	33	12	61	82	90
Capital account								
25 Capital transfers, receivable	105	90	118	198	185	100	132	54
26 Capital transfers, payable	28	33	38	49	51	39	38	22
27 Gross capital formation	257	158	195	318	359	251	263	241
28 Acquisitions less disposals of non-produced non-financial assets	2	-1	-2	-1	-3	1	-5	-4
29 Net lending (+)/Net borrowing (-)	-66	34	24	-34	-89	-2	56	27
30 Total expenditure	1 589	1 443	1 551	1 733	1 878	1 830	1 918	1 984
31 Total revenue	1 524	1 477	1 574	1 698	1 789	1 828	1 974	2 011

ESTONIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-74	31	17	-32	-99	1	47	24
33 Total financial assets	-44	18	32	5	8	72	-8	22
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-35	24	18	-3	-9	71	1	29
36 Debt securities	0	0	0	0	0	0	0	0
37 Loans	0	0	0	0	1	2	0	-1
38 Equity and investment fund shares/units	-14	1	3	0	3	7	3	4
39 Insurance pension and standardised guarantees	0	1	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	-1	0	0	0	0
41 Other accounts receivable	6	-7	10	8	14	-8	-12	-10
42 Financial liabilities	31	-13	14	37	107	71	-54	-2
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	24	6	13	-7	20	16	-39	-4
46 Loans	18	-20	-13	31	72	58	11	-14
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	2	2	2	0	0	0	0
50 Other accounts payable	-11	-1	13	10	16	-3	-26	17
Financial balance sheet								
51 Financial net worth	-300	-282	-279	-286	-400	-386	-328	-292
52 Financial assets	401	403	418	446	467	553	555	590
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	96	120	138	136	128	199	199	229
55 Debt securities	0	0	0	0	0	0	0	0
56 Loans	1	1	1	1	2	4	4	3
57 Equity and investment fund shares/units	234	220	209	231	244	265	278	294
58 Insurance pension and standardised guarantees	1	2	1	1	1	1	1	1
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	68	61	70	78	92	84	72	64
61 Financial liabilities	701	686	698	733	867	938	883	882
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	146	152	164	157	193	209	170	167
65 Loans	413	393	379	411	487	546	557	543
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	3	2	2	2	1	1	0	0
69 Other accounts payable	140	139	152	163	186	183	156	173
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	56	60	54	50	45	44	50	70
2 Intermediate consumption	10	9	12	13	9	8	10	11
3 Value added, gross	46	51	43	37	37	36	40	60
4 Value added, net	45	50	41	35	35	34	37	56
Generation of income account								
5 Compensation of employees, payable	45	50	41	35	35	34	37	56
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	1	10	8	5	5	4	5	7
9 Interest, payable	0	0	0	0	0	0	0	0
10 Balance of primary incomes, net	8	-3	3	-2	-3	-1	-4	-5
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	833	873	922	986	998	1 067	1 110	1 179
13 Actual social contributions	833	873	922	986	998	1 067	1 110	1 179
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	41	58	54	36	25	23	25	49
16 Social benefits other than social transfers in kind, payable	279	162	132	143	159	164	187	209
17 Social transfers in kind (via market producers), payable	231	223	234	261	276	290	310	344
18 Other current transfers, payable	399	389	401	434	464	513	544	572
19 Disposable income, net	204	377	447	443	398	412	400	441
Use of disposable income account								
20 Final consumption expenditure	287	283	288	311	321	334	360	414
21 Individual consumption expenditure	287	282	286	311	321	334	360	414
22 Collective consumption expenditure	0	1	2	0	0	0	0	0
23 Saving, gross	-82	95	160	134	79	80	43	31
24 Saving, net	-82	94	159	132	77	77	40	27
Capital account								
25 Capital transfers, receivable	0	0	0	0	0	0	0	0
26 Capital transfers, payable	11	10	11	12	13	14	15	16
27 Gross capital formation	2	2	2	2	3	3	5	6
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-94	82	147	120	64	63	23	9
30 Total expenditure	977	855	840	906	962	1 030	1 113	1 219
31 Total revenue	883	938	987	1 026	1 026	1 093	1 136	1 228

ESTONIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-92	80	145	122	64	63	25	9
33	Total financial assets	-66	60	136	129	64	61	32	17
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	12	9	213	334	59	54	27	6
36	Debt securities	-47	56	-90	-200	0	0	0	0
37	Loans	0	0	0	0	0	0	0	0
38	Equity and investment fund shares/units	-21	-9	10	-10	0	0	0	0
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	-3	-1	0	0	0	0	0	0
41	Other accounts receivable	-7	5	3	5	5	7	5	11
42	Financial liabilities	26	-20	-9	8	0	-2	7	8
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	0	0	0	0	0	0	0	0
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	25	-19	-8	8	0	-2	7	8
Financial balance sheet									
51	Financial net worth	344	423	566	689	753	816	841	849
52	Financial assets	443	503	636	767	831	892	923	940
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	119	129	342	676	735	789	816	822
55	Debt securities	237	292	199	0	0	0	0	0
56	Loans	0	0	0	0	0	0	0	0
57	Equity and investment fund shares/units	9	0	10	0	0	0	0	0
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	1	0	0	0	0	0	0	0
60	Other accounts receivable	77	82	85	91	96	102	107	118
61	Financial liabilities	99	80	70	77	77	76	83	91
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	0	0	0	0	0	0	0	0
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	99	79	70	77	77	76	83	91

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/c12ba>.

Source: Statistical Office of Estonia via Eurostat.

ESTONIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	4 952	4 900	5 256	5 686	5 998	6 451	6 879	7 284
2 Total tax receipts and actual social contributions	4 920	4 870	5 223	5 650	5 960	6 407	6 830	7 232
3 Total tax receipts	3 100	2 990	3 288	3 650	3 882	4 229	4 540	4 803
4 Taxes on production and imports	2 056	2 020	2 242	2 466	2 525	2 750	2 933	3 175
5 Taxes on products	1 945	1 911	2 122	2 337	2 388	2 592	2 777	3 010
6 Value added type taxes	1 224	1 257	1 363	1 508	1 558	1 711	1 872	1 974
7 Taxes and duties on imports, excluding VAT	700	624	716	796	802	850	875	1 002
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	700	624	716	796	802	850	875	1 002
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	700	624	716	796	802	850	875	1 002
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	21	30	42	32	29	30	30	34
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	3	4	6	7	7	7	7	7
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	18	21	19	21	22	23	23	26
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	0	6	17	5	0	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	110	109	120	129	136	158	155	165
30 Taxes on land, buildings or other structures	48	51	51	59	57	59	58	59
31 Taxes on the use of fixed assets	4	4	4	4	4	4	5	5
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1	1	1	1	1	1	1	1
35 Taxes on pollution	41	31	34	31	37	62	51	71
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	17	23	30	35	38	33	40	29
38 Current taxes on income and wealth	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
39 Taxes on income	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
40 Taxes on individual or household income including holding gains	789	776	846	931	1 031	1 134	1 182	1 259
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	256	194	201	252	327	345	424	369
44 Taxes on income or profits of corporations excl. holding gains	39	35	37	56	62	69	38	38
45 Taxes on holding gains of corporations	218	159	164	197	265	276	386	331
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	218	159	164	197	265	276	386	331
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	0	0	0	0	0	0	0	0
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	..	..	..	..	..	..	..	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	0	0	0	0	0	0	0	0
57 Capital taxes	..	..	..	..	..	..	..	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	1 819	1 879	1 935	2 000	2 077	2 178	2 290	2 429
62 Employers' actual social contributions	1 720	1 742	1 789	1 845	1 949	2 045	2 171	2 306
63 Compulsory	1 720	1 742	1 789	1 845	1 949	2 045	2 171	2 306
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	75	116	127	137	109	114	99	103
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	25	21	19	18	19	20	20	20
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	32	30	33	35	38	44	49	52
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

ESTONIA

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	4 057	3 956	4 252	4 621	4 927	5 310	5 695	6 031
2 Total tax receipts and actual social contributions	4 028	3 929	4 222	4 589	4 893	5 270	5 651	5 983
3 Total tax receipts	3 041	2 922	3 209	3 575	3 814	4 159	4 470	4 732
4 Taxes on production and imports	1 996	1 952	2 162	2 391	2 457	2 681	2 864	3 105
5 Taxes on products	1 945	1 906	2 105	2 332	2 388	2 592	2 777	3 010
6 Other taxes on production	51	47	58	59	68	89	86	95
7 Current taxes on income and wealth	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
8 Taxes on income	1 045	970	1 047	1 184	1 357	1 479	1 607	1 628
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	986	1 007	1 012	1 014	1 079	1 111	1 181	1 251
12 Imputed social contributions	29	27	30	32	34	39	44	47
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	62	71	82	78	72	74	74	75
2 Total tax receipts and actual social contributions	59	68	79	75	68	69	69	71
3 Total tax receipts	59	68	79	75	68	69	69	71
4 Taxes on production and imports	59	68	79	75	68	69	69	71
5 Taxes on products	0	6	17	5	0	..	..	..
6 Other taxes on production	59	62	63	70	68	69	69	71
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	3	3	3	3	4	5	5	4
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	833	873	922	986	998	1 067	1 110	1 179
2 Total tax receipts and actual social contributions	833	873	922	986	998	1 067	1 110	1 179
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	833	873	922	986	998	1 067	1 110	1 179
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/94167>.

Source: Statistical Office of Estonia via Eurostat.

ESTONIA

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	6 515	5 962	6 238	7 049	7 279	7 597	8 168	..
2 General public services	532	496	577	731	769	806	868	..
3 Defence	313	254	249	323	343	355	384	..
4 Public order and safety	331	321	343	363	352	385	366	..
5 Economic affairs	872	675	752	836	880	939	966	..
6 Environment protection	139	-23	-47	148	118	123	140	..
7 Housing and community amenities	10	74	87	108	99	87	73	..
8 Health	784	783	823	896	946	1 021	1 116	..
9 Recreation, culture and religion	331	312	315	311	382	395	401	..
10 Education	1 020	975	1 038	1 128	1 136	1 125	1 235	..
11 Social protection	2 182	2 097	2 101	2 205	2 254	2 362	2 619	..
<i>of which:</i>								
12 Compensation of employees	1 780	1 713	1 776	1 841	2 009	2 163	2 327	..
13 General public services	202	186	198	226	238	253	268	..
14 Defence	90	85	91	101	114	123	131	..
15 Public order and safety	231	218	227	234	248	267	277	..
16 Economic affairs	101	99	109	109	144	156	166	..
17 Environment protection	25	30	29	28	31	34	36	..
18 Housing and community amenities	8	8	6	7	8	8	9	..
19 Health	273	268	279	292	321	350	385	..
20 Recreation, culture and religion	106	104	108	110	118	128	138	..
21 Education	570	544	560	569	615	659	708	..
22 Social protection	173	173	169	165	173	185	209	..
23 Gross capital formation	941	721	814	1 150	1 030	1 048	1 086	..
24 General public services	48	39	76	158	118	141	161	..
25 Defence	162	100	82	114	134	130	127	..
26 Public order and safety	35	37	33	51	23	34	4	..
27 Economic affairs	386	233	256	329	317	379	364	..
28 Environment protection	30	9	25	22	23	13	27	..
29 Housing and community amenities	-51	7	20	30	17	14	11	..
30 Health	79	71	73	100	95	102	123	..
31 Recreation, culture and religion	83	68	62	52	106	101	80	..
32 Education	152	145	167	234	183	127	170	..
33 Social protection	16	13	22	60	14	8	19	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	5 413	5 075	5 326	6 004	6 119	6 516	7 099	..
2 General public services	1 340	1 271	1 387	1 559	1 682	1 754	1 956	..
3 Defence	313	254	249	324	344	357	385	..
4 Public order and safety	326	316	338	358	348	380	361	..
5 Economic affairs	611	539	601	640	623	716	727	..
6 Environment protection	101	-60	-98	109	76	79	97	..
7 Housing and community amenities	2	1	1	1	1	1	0	..
8 Health	334	340	341	364	396	460	527	..
9 Recreation, culture and religion	191	190	193	188	218	232	251	..
10 Education	444	426	485	549	487	489	528	..
11 Social protection	1 752	1 798	1 830	1 913	1 944	2 047	2 268	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	1 589	1 443	1 551	1 733	1 877	1 830	1 918	..
2 General public services	127	118	116	142	130	158	124	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	7	5	5	5	5	5	5	..
5 Economic affairs	285	153	173	222	294	262	298	..
6 Environment protection	51	44	65	57	57	52	55	..
7 Housing and community amenities	10	73	86	108	100	87	73	..
8 Health	240	234	267	305	303	296	303	..
9 Recreation, culture and religion	152	134	138	139	183	175	162	..
10 Education	598	564	573	614	669	660	753	..
11 Social protection	120	119	128	140	136	136	145	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	977	855	840	906	962	1 030	1 113	..
2 General public services	0	2	3	1	0	0	1	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	1	9	7	5	4	4	5	..
6 Environment protection	0	1	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	626	615	640	694	741	809	863	..
9 Recreation, culture and religion	0	0	1	0	1	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	350	229	190	206	216	216	243	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/42d7c>.

Source: Statistical Office of Estonia via Eurostat.

FINLAND

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	32 313	33 088	34 398	35 830	36 721	36 897	36 817	36 471
b	Saving, net	-3 288	-4 214	-1 089	-3 252	-4 280	-5 209	-4 826	-2 809
c	Net lending (+)/Net borrowing (-)	-4 577	-4 883	-2 056	-4 362	-5 315	-6 597	-5 710	-3 769
d	Total revenue	94 551	97 563	105 010	107 929	111 607	112 802	113 606	116 487
	<i>of which:</i>								
e	Total tax receipts	51 895	53 515	58 784	59 823	62 889	63 845	65 193	67 250
f	Actual social contributions	22 275	22 902	24 037	25 528	25 902	26 288	26 942	27 936
g	Total expenditure	99 128	102 446	107 066	112 291	116 922	119 399	119 316	120 256
	<i>of which:</i>								
h	Interest	2 414	2 497	2 745	2 840	2 560	2 492	2 397	2 285
i	Compensation of employees	25 800	26 433	27 449	28 561	29 128	29 166	29 055	28 677
j	Social benefits and transfers in kind	35 824	37 446	38 929	41 342	43 928	45 885	47 469	48 431
k	Gross fixed capital formation	7 158	6 864	7 478	8 073	8 440	8 592	8 151	8 563
l	Total liabilities (consolidated)	89 666	104 623	112 378	127 548	132 469	146 782	156 095	162 650
m	Financial net worth	107 976	115 552	96 062	98 782	106 581	109 813	111 336	114 873
n	Deficit/Surplus	-4 577	-4 883	-2 056	-4 362	-5 315	-6 597	-5 710	-3 769
o	Maastricht debt	75 482	88 160	95 490	107 708	114 801	123 696	133 235	135 991
p	Gross domestic product	181 029	187 100	196 869	199 793	203 338	205 474	209 604	215 773
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	51 875	53 628	55 816	58 313	60 159	60 523	59 492	59 861
2	Market output and output for own final use	10 796	11 728	12 328	12 772	13 164	13 196	11 874	11 729
3	Non-market output	41 079	41 900	43 488	45 541	46 995	47 327	47 618	48 132
4	Payments for non-market output	1 835	1 969	2 050	2 124	2 170	2 234	2 398	2 510
5	Non-market output, other	39 244	39 931	41 438	43 417	44 825	45 093	45 220	45 622
6	Market output and payments for non-market output (2 + 4)	12 631	13 697	14 378	14 896	15 334	15 430	14 272	14 239
7	Intermediate consumption	19 562	20 540	21 418	22 483	23 438	23 626	22 675	23 390
8	Value added, gross	32 313	33 088	34 398	35 830	36 721	36 897	36 817	36 471
9	Consumption of fixed capital	6 039	6 172	6 532	6 883	7 167	7 266	7 322	7 434
10	Value added, net	26 274	26 916	27 866	28 947	29 554	29 631	29 495	29 037
Generation of income account									
11	Compensation of employees, payable	25 800	26 433	27 449	28 561	29 128	29 166	29 055	28 677
12	Other taxes on production, payable	13	5	4	4	7	6	7	6
13	Other subsidies on production, receivable	..	..	..	..	..	..	..	..
14	Operating surplus, net	461	478	413	382	419	459	433	354
Allocation of primary income account									
15	Taxes on production and imports, receivable	23 378	24 226	27 180	28 135	29 306	29 556	29 742	31 126
16	Subsidies, payable	2 477	2 650	2 724	2 740	2 697	2 689	2 832	2 688
17	Property income, receivable	6 933	6 469	6 938	6 754	6 567	6 318	6 409	6 250
18	Property income, payable	2 422	2 506	2 754	2 852	2 574	2 505	2 419	2 305
19	Interest, payable	2 414	2 497	2 745	2 840	2 560	2 492	2 397	2 285
20	Other property income, payable	8	9	9	12	14	13	22	20
21	Balance of primary incomes, net	25 873	26 017	29 053	29 679	31 021	31 139	31 333	32 737
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	28 077	28 902	31 209	31 179	32 937	33 790	34 820	35 602
23	Social contributions, receivable	22 275	22 902	24 037	25 528	25 902	26 288	26 942	27 936
24	Actual social contributions	22 275	22 902	24 037	25 528	25 902	26 288	26 942	27 936
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	630	666	609	756	719	768	633	691
27	Current taxes on income and wealth, payable	16	35	109	75	93	155	99	101
28	Social benefits other than social transfers in kind, payable	31 228	32 677	33 876	36 077	38 442	40 267	41 568	42 338
29	Social transfers in kind (via market producers), payable	4 596	4 769	5 053	5 265	5 486	5 618	5 901	6 093
30	Social benefits and transfers in kind (via market producers), payable	35 824	37 446	38 929	41 342	43 928	45 885	47 469	48 431
31	Other current transfers, payable	5 059	5 289	5 521	5 560	6 013	6 061	5 766	5 621
32	Disposable income, net	40 552	40 486	45 402	45 430	46 031	45 502	46 295	48 906
Use of disposable income account									
33	Final consumption expenditure	43 840	44 700	46 491	48 682	50 311	50 711	51 121	51 715
34	Individual consumption expenditure	28 929	29 662	31 229	32 872	33 636	33 975	34 718	34 705
35	Collective consumption expenditure	14 911	15 038	15 262	15 810	16 675	16 736	16 403	17 010
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	..	..
37	Saving, gross	2 751	1 958	5 443	3 631	2 887	2 057	2 496	4 625
38	Saving, net	-3 288	-4 214	-1 089	-3 252	-4 280	-5 209	-4 826	-2 809
Capital account									
39	Consumption of fixed capital	6 039	6 172	6 532	6 883	7 167	7 266	7 322	7 434
40	Capital transfers, receivable	627	701	659	681	842	652	788	643
41	Capital taxes	440	387	395	509	646	499	631	522
42	Other capital transfers and investment grants, receivable	187	314	264	172	196	153	157	121
43	Capital transfers, payable	780	657	675	608	641	654	1 000	863
44	Gross capital formation and acquisitions of non-produced assets	7 175	6 885	7 483	8 066	8 403	8 652	7 994	8 174
45	Gross capital formation	7 132	6 963	7 486	8 091	8 457	8 606	8 157	8 576
46	Gross fixed capital formation	7 158	6 864	7 478	8 073	8 440	8 592	8 151	8 563
47	Changes in inv. and acquisitions less disposals of valuables	-26	99	8	18	17	14	6	13
48	Acquisitions less disposals of non-produced non-financial assets	43	-78	-3	-25	-54	46	-163	-402
49	Net lending (+)/Net borrowing (-)	-4 577	-4 883	-2 056	-4 362	-5 315	-6 597	-5 710	-3 769
50	Total expenditure	99 128	102 446	107 066	112 291	116 922	119 399	119 316	120 256
51	Total revenue	94 551	97 563	105 010	107 929	111 607	112 802	113 606	116 487

FINLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
52	Net financial transactions	-4 754	-5 489	-1 986	-4 568	-4 773	-7 163	-5 840	-3 538
53	Total financial assets	9 593	6 540	4 429	6 991	4 321	477	2 756	-221
54	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55	Currency and deposits	-1 559	4 953	2 502	-2 215	-1 578	-1 648	5 522	-991
56	Debt securities	3 593	-7 410	1 738	-1 007	2 615	-1 170	93	-2 746
57	Loans	2 681	894	-649	3 489	934	-1 016	-483	-1 148
58	Equity and investment fund shares/units	6 025	6 750	584	6 511	4 959	1 789	-2 362	5 094
59	Insurance pension and standardised guarantees	0	0	0	-10	0	18	6	30
60	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
61	Other accounts receivable	-1 147	1 353	254	223	-2 609	2 504	-20	-460
62	Financial liabilities	14 347	12 029	6 416	11 560	9 094	7 640	8 596	3 317
63	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64	Currency and deposits	43	-43	106	-212	59	138	79	43
65	Debt securities	11 082	12 108	3 869	6 537	5 758	7 288	5 385	2 046
66	Loans	1 135	691	2 484	4 062	1 353	2 008	2 793	364
67	Equity and investment fund shares/units	0	5	1	0	0	0	0	0
68	Insurance pension and standardised guarantees	2	2	-2	5	5	11	10	8
69	Financial derivatives and employee stock options	-377	-692	-49	369	1 640	-1 441	-840	-471
70	Other accounts payable	2 462	-42	7	799	279	-364	1 169	1 327
Financial balance sheet									
71	Financial net worth	107 976	115 552	96 062	98 782	106 581	109 813	111 336	114 873
72	Financial assets	197 642	220 175	208 440	226 330	239 050	256 595	267 431	277 523
73	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74	Currency and deposits	10 483	15 469	18 001	16 341	14 743	13 097	18 619	17 628
75	Debt securities	47 030	39 267	41 028	42 117	42 507	43 598	44 184	42 094
76	Loans	26 572	27 485	26 468	30 313	31 222	31 349	30 883	29 739
77	Equity and investment fund shares/units	105 030	126 834	111 961	125 813	141 608	156 892	162 280	177 200
78	Insurance pension and standardised guarantees	94	94	94	84	84	176	176	206
79	Financial derivatives and employee stock options	1 048	2 231	1 805	2 355	2 188	2 173	2 177	2 004
80	Other accounts receivable	7 385	8 795	9 083	9 307	6 698	9 310	9 112	8 652
81	Financial liabilities	89 666	104 623	112 378	127 548	132 469	146 782	156 095	162 650
82	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83	Currency and deposits	704	661	767	555	614	752	831	874
84	Debt securities	64 396	77 183	83 630	92 545	94 004	107 820	113 278	116 821
85	Loans	13 471	14 664	18 264	24 197	25 550	27 558	30 291	30 655
86	Equity and investment fund shares/units	16	500	521	521	521	521	521	522
87	Insurance pension and standardised guarantees	74	76	74	79	84	95	105	113
88	Financial derivatives and employee stock options	528	1 097	-1 383	-1 517	255	-1 005	-1 941	-672
89	Other accounts payable	10 477	10 442	10 505	11 168	11 441	11 041	13 010	14 337
I.2 CENTRAL GOVERNMENT									
Production account									
1	Output	15 290	15 547	15 768	16 206	16 944	16 973	17 000	17 290
2	Intermediate consumption	5 571	5 627	5 560	5 671	5 968	5 968	6 172	6 672
3	Value added, gross	9 719	9 920	10 208	10 535	10 976	11 005	10 828	10 618
4	Value added, net	6 324	6 389	6 464	6 632	6 916	6 935	6 762	6 554
Generation of income account									
5	Compensation of employees, payable	6 328	6 393	6 467	6 633	6 916	6 935	6 762	6 554
6	Operating surplus, net	-4	-4	-3	-1	0	0	0	0
Allocation of primary income account									
7	Taxes on production and imports, receivable	23 377	24 225	27 179	28 134	29 305	29 555	29 741	31 125
8	Subsidies, payable	2 188	2 336	2 385	2 364	2 303	2 282	2 430	2 275
9	Interest, payable	2 312	2 443	2 579	2 684	2 447	2 412	2 283	2 160
10	Balance of primary incomes, net	21 079	21 344	24 086	25 009	26 394	26 636	26 798	28 327
Secondary distribution of income account									
11	Current taxes on income and wealth, receivable	10 502	10 385	12 061	11 837	12 228	12 632	12 972	13 667
12	Social contributions, receivable	..	..	..	..	..	..	..	..
13	Actual social contributions	..	..	..	..	..	..	..	..
14	Imputed social contributions	..	..	..	..	..	..	..	..
15	Other current transfers, receivable	2 307	2 394	2 379	2 619	2 673	2 791	3 188	2 789
16	Social benefits other than social transfers in kind, payable	3 753	3 804	3 894	4 046	4 154	4 248	4 326	4 325
17	Social transfers in kind (via market producers), payable	331	370	354	328	337	341	326	353
18	Other current transfers, payable	25 551	27 639	28 477	29 783	31 138	31 585	31 360	32 144
19	Disposable income, net	4 579	2 656	6 063	5 574	5 933	6 092	7 199	8 244
Use of disposable income account									
20	Final consumption expenditure	12 513	12 498	12 492	12 889	13 716	13 718	13 651	14 057
21	Individual consumption expenditure	2 623	2 482	2 607	2 694	2 734	2 712	2 827	2 798
22	Collective consumption expenditure	9 890	10 016	9 885	10 195	10 982	11 006	10 824	11 259
23	Saving, gross	-4 539	-6 311	-2 685	-3 412	-3 723	-3 556	-2 386	-1 749
24	Saving, net	-7 934	-9 842	-6 429	-7 315	-7 783	-7 626	-6 452	-5 813
Capital account									
25	Capital transfers, receivable	647	710	657	680	862	646	784	639
26	Capital transfers, payable	899	772	803	753	731	786	1 073	979
27	Gross capital formation	3 424	3 527	3 528	3 866	3 978	4 036	3 643	3 806
28	Acquisitions less disposals of non-produced non-financial assets	41	51	43	50	9	29	20	-102
29	Net lending (+)/Net borrowing (-)	-8 256	-9 951	-6 402	-7 401	-7 579	-7 761	-6 338	-5 793
30	Total expenditure	50 407	52 992	54 188	56 247	58 059	58 764	58 481	59 245
31	Total revenue	42 151	43 041	47 786	48 846	50 480	51 003	52 143	53 452

FINLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-8 414	-9 885	-6 096	-7 169	-7 655	-8 060	-6 270	-5 867
33 Total financial assets	2 720	2 526	1 002	2 471	-1 935	-1 176	-89	-2 667
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-2 153	3 917	1 280	-3 573	-2 274	-1 171	1 630	-1 271
36 Debt securities	4 110	-1 711	-2 275	1 085	-945	245	-411	-260
37 Loans	450	-182	1 024	3 841	1 972	-168	-538	-1 284
38 Equity and investment fund shares/units	188	-42	714	1 564	98	-191	-596	400
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	125	544	259	-446	-786	109	-174	-252
42 Financial liabilities	11 134	12 411	7 098	9 640	5 720	6 884	6 181	3 200
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	43	-43	106	-212	59	138	79	43
45 Debt securities	9 742	11 744	5 622	5 102	6 068	5 829	2 937	1 990
46 Loans	616	101	1 653	2 980	-725	530	1 802	-169
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	2	2	-2	5	5	11	10	8
49 Financial derivatives and employee stock options	147	471	90	940	496	663	1 027	972
50 Other accounts payable	584	136	-371	825	-183	-287	326	356
Financial balance sheet								
51 Financial net worth	-15 101	-22 862	-40 180	-47 927	-49 299	-58 664	-62 984	-67 332
52 Financial assets	58 450	63 712	55 575	58 495	59 475	60 560	61 413	61 400
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	5 789	9 739	11 049	7 485	5 211	4 042	5 672	4 401
55 Debt securities	4 149	2 438	164	1 249	305	579	1 127	873
56 Loans	12 435	12 281	12 914	16 755	18 727	18 559	18 021	16 737
57 Equity and investment fund shares/units	33 173	35 804	27 704	29 707	32 719	34 650	34 035	37 083
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	2 904	3 450	3 744	3 299	2 513	2 730	2 558	2 306
61 Financial liabilities	73 551	86 574	95 755	106 422	108 774	119 224	124 397	128 732
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	704	661	767	555	614	752	831	874
64 Debt securities	65 537	77 986	86 179	93 687	95 330	107 900	110 573	114 104
65 Loans	5 088	5 841	8 610	11 591	10 866	11 396	13 198	13 029
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	74	76	74	79	84	95	105	113
68 Financial derivatives and employee stock options	-610	-892	-2 462	-2 902	-1 343	-3 854	-3 571	-3 005
69 Other accounts payable	2 758	2 902	2 587	3 412	3 223	2 935	3 261	3 617
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	34 510	35 926	37 854	39 852	40 928	41 270	40 231	40 388
2 Intermediate consumption	12 946	13 837	14 718	15 593	16 247	16 490	15 341	15 568
3 Value added, gross	21 564	22 089	23 136	24 259	24 681	24 780	24 890	24 820
4 Value added, net	19 058	19 579	20 476	21 404	21 692	21 703	21 750	21 566
Generation of income account								
5 Compensation of employees, payable	18 999	19 540	20 451	21 383	21 651	21 654	21 724	21 537
6 Operating surplus, net	46	34	21	17	34	43	19	23
Allocation of primary income account								
7 Taxes on production and imports, receivable	1	1	1	1	1	1	1	1
8 Subsidies, payable	289	314	339	376	394	407	402	413
9 Interest, payable	216	140	247	224	164	125	144	125
10 Balance of primary incomes, net	716	685	598	601	635	652	709	569
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	17 575	18 517	19 148	19 342	20 709	21 158	21 848	21 935
12 Social contributions, receivable	19	17	17	16	16	15	15	15
13 Actual social contributions	19	17	17	16	16	15	15	15
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	11 713	12 402	13 075	13 640	14 057	14 029	13 860	14 466
16 Social benefits other than social transfers in kind, payable	1 095	1 108	1 137	1 241	1 275	1 273	1 332	1 420
17 Social transfers in kind (via market producers), payable	2 217	2 350	2 535	2 682	2 922	2 986	3 214	3 445
18 Other current transfers, payable	1 062	1 105	1 064	1 146	1 222	1 283	1 316	1 309
19 Disposable income, net	27 865	29 406	30 635	31 209	32 916	33 295	33 781	34 252
Use of disposable income account								
20 Final consumption expenditure	28 089	28 947	30 584	32 234	33 065	33 413	33 813	34 049
21 Individual consumption expenditure	23 068	23 925	25 207	26 619	27 372	27 683	28 234	28 298
22 Collective consumption expenditure	5 021	5 022	5 377	5 615	5 693	5 730	5 579	5 751
23 Saving, gross	2 282	2 969	2 711	1 830	2 840	2 959	3 108	3 457
24 Saving, net	-224	459	51	-1 025	-149	-118	-32	203
Capital account								
25 Capital transfers, receivable	139	124	153	162	171	180	216	140
26 Capital transfers, payable	36	19	24	17	102	42	140	20
27 Gross capital formation	3 513	3 610	3 943	4 184	4 439	4 653	4 666	4 741
28 Acquisitions less disposals of non-produced non-financial assets	2	-129	-46	-75	-63	17	-183	-300
29 Net lending (+)/Net borrowing (-)	-1 130	-407	-1 057	-2 134	-1 467	-1 573	-1 299	-864
30 Total expenditure	40 393	41 904	44 421	46 783	48 370	48 944	48 115	48 299
31 Total revenue	39 263	41 497	43 364	44 649	46 903	47 371	46 816	47 435

FINLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-990	-642	-1 193	-2 350	-1 289	-1 825	-1 296	-752
33 Total financial assets	442	178	97	-358	642	-334	386	-96
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	242	600	295	128	759	-57	-203	136
36 Debt securities	-259	-4	-429	-626	35	-45	4	-30
37 Loans	163	931	52	217	-266	-389	378	-81
38 Equity and investment fund shares/units	366	-1 466	62	26	164	14	-139	303
39 Insurance pension and standardised guarantees	0	0	0	-10	0	18	6	30
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	-70	117	117	-93	-50	125	340	-454
42 Financial liabilities	1 432	820	1 290	1 992	1 931	1 491	1 682	656
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	785	63	-294	703	217	252	263	-231
46 Loans	560	395	926	886	1 692	1 216	832	1 178
47 Equity and investment fund shares/units	0	1	1	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	11	0	0	0	0
50 Other accounts payable	87	361	657	392	22	23	587	-291
Financial balance sheet								
51 Financial net worth	887	981	1 038	-1 422	-2 489	-2 449	-3 520	-3 544
52 Financial assets	18 402	19 911	21 358	21 009	21 818	23 685	24 160	25 021
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	2 280	2 880	3 175	3 303	4 062	4 005	3 802	3 938
55 Debt securities	1 234	1 345	911	285	276	295	298	278
56 Loans	4 246	5 327	5 379	5 596	5 330	6 084	6 479	6 399
57 Equity and investment fund shares/units	7 940	7 540	8 957	8 943	9 322	10 267	10 195	11 455
58 Insurance pension and standardised guarantees	94	94	94	84	84	176	176	206
59 Financial derivatives and employee stock options	0	0	0	49	45	34	46	35
60 Other accounts receivable	2 608	2 725	2 842	2 749	2 699	2 824	3 164	2 710
61 Financial liabilities	17 515	18 930	20 320	22 431	24 307	26 134	27 680	28 565
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	1 693	1 756	1 541	2 244	2 462	2 714	2 976	2 735
65 Loans	9 867	10 271	11 197	12 083	13 775	14 991	15 763	16 941
66 Equity and investment fund shares/units	0	480	501	501	501	501	501	505
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	107	107	237	181	517	442	677
69 Other accounts payable	5 955	6 316	6 974	7 366	7 388	7 411	7 998	7 707
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	2 075	2 155	2 194	2 255	2 287	2 280	2 261	2 183
2 Intermediate consumption	1 045	1 076	1 140	1 219	1 223	1 168	1 162	1 150
3 Value added, gross	1 030	1 079	1 054	1 036	1 064	1 112	1 099	1 033
4 Value added, net	892	948	926	911	946	993	983	917
Generation of income account								
5 Compensation of employees, payable	473	500	531	545	561	577	569	586
6 Operating surplus, net	419	448	395	366	385	416	414	331
Allocation of primary income account								
7 Taxes on production and imports, receivable	..	..	..	..	..	..	..	..
8 Subsidies, payable	..	..	..	..	..	..	..	..
9 Interest, payable	32	36	61	70	54	45	23	30
10 Balance of primary incomes, net	4 078	3 988	4 369	4 069	3 992	3 851	3 826	3 841
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	..	..	..	..	..	..	..	..
12 Social contributions, receivable	22 256	22 885	24 020	25 512	25 886	26 273	26 927	27 921
13 Actual social contributions	22 256	22 885	24 020	25 512	25 886	26 273	26 927	27 921
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	10 003	11 283	11 195	11 997	12 584	13 103	13 375	13 701
16 Social benefits other than social transfers in kind, payable	26 380	27 765	28 845	30 790	33 013	34 746	35 910	36 593
17 Social transfers in kind (via market producers), payable	2 048	2 049	2 164	2 255	2 227	2 291	2 361	2 295
18 Other current transfers, payable	1 839	1 958	2 020	2 131	2 248	2 348	2 880	2 433
19 Disposable income, net	8 108	8 424	8 704	8 647	7 182	6 115	5 315	6 410
Use of disposable income account								
20 Final consumption expenditure	3 238	3 255	3 415	3 559	3 530	3 580	3 657	3 609
21 Individual consumption expenditure	3 238	3 255	3 415	3 559	3 530	3 580	3 657	3 609
22 Collective consumption expenditure	..	..	..	..	..	..	..	..
23 Saving, gross	5 008	5 300	5 417	5 213	3 770	2 654	1 774	2 917
24 Saving, net	4 870	5 169	5 289	5 088	3 652	2 535	1 658	2 801
Capital account								
25 Capital transfers, receivable	1	1	1	1	2	1	1	0
26 Capital transfers, payable	5	0	0	0	1	1	0	0
27 Gross capital formation	195	-174	15	41	40	-83	-152	29
28 Acquisitions less disposals of non-produced non-financial assets	..	..	..	..	..	..	..	0
29 Net lending (+)/Net borrowing (-)	4 809	5 475	5 403	5 173	3 731	2 737	1 927	2 888
30 Total expenditure	32 027	33 219	34 791	37 061	39 386	41 111	42 776	43 143
31 Total revenue	36 836	38 694	40 194	42 234	43 117	43 848	44 703	46 031

FINLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	4 650	5 038	5 302	4 951	4 171	2 722	1 726	3 081
33	Total financial assets	5 905	3 443	4 862	3 843	5 715	803	1 094	2 079
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	352	436	927	1 230	-63	-420	4 095	144
36	Debt securities	-813	-5 996	5 901	-2 198	4 052	-2 411	-791	-2 829
37	Loans	2 110	-51	-1 630	-710	-1 197	-602	-397	127
38	Equity and investment fund shares/units	5 471	8 258	-192	4 921	4 697	1 966	-1 627	4 391
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	-1 215	796	-144	599	-1 774	2 270	-186	246
42	Financial liabilities	1 255	-1 595	-440	-1 108	1 544	-1 919	-632	-1 002
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	166	894	-86
46	Loans	1	-1	0	55	-39	119	85	-735
47	Equity and investment fund shares/units	0	4	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	-524	-1 163	-139	-582	1 144	-2 104	-1 867	-1 443
50	Other accounts payable	1 778	-435	-301	-581	439	-100	256	1 262
Financial balance sheet									
51	Financial net worth	122 190	137 433	135 204	148 131	158 369	170 926	177 840	185 749
52	Financial assets	126 295	141 849	138 409	152 720	163 627	177 249	185 054	193 869
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	2 414	2 850	3 777	5 553	5 470	5 050	9 145	9 289
55	Debt securities	44 481	38 043	44 043	43 969	45 714	45 684	44 090	41 935
56	Loans	11 377	11 326	9 719	9 365	8 143	7 541	7 144	7 274
57	Equity and investment fund shares/units	63 917	83 490	75 300	87 163	99 567	111 975	118 050	128 662
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	1 048	2 231	1 805	2 306	2 143	2 139	2 131	1 969
60	Other accounts receivable	3 058	3 909	3 765	4 364	2 590	4 860	4 494	4 740
61	Financial liabilities	4 105	4 416	3 205	4 589	5 258	6 323	7 214	8 120
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	166	1 060	974
65	Loans	2	1	1	1 926	1 887	2 006	2 091	1 356
66	Equity and investment fund shares/units	16	20	20	20	20	20	20	17
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	1 138	1 882	972	1 148	1 417	2 332	1 188	1 656
69	Other accounts payable	2 949	2 513	2 212	1 495	1 934	1 799	2 855	4 117

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/9ef83>.

Source: Statistics Finland via Eurostat.

FINLAND

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	74 170	76 417	82 821	85 351	88 791	90 133	92 135	95 186
2 Total tax receipts and actual social contributions	74 170	76 417	82 821	85 351	88 791	90 133	92 135	95 186
3 Total tax receipts	51 895	53 515	58 784	59 823	62 889	63 845	65 193	67 250
4 Taxes on production and imports	23 378	24 226	27 180	28 135	29 306	29 556	29 742	31 126
5 Taxes on products	23 181	24 024	26 932	27 926	28 937	29 088	29 458	30 806
6 Value added type taxes	15 176	15 533	17 315	17 987	18 888	18 948	18 974	19 694
7 Taxes and duties on imports, excluding VAT	0	0	0	0	1	0	0	0
8 Import duties	0	0	0	0	1	0	0	0
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	8 005	8 491	9 617	9 939	10 048	10 140	10 484	11 112
17 Excise duties and consumption taxes	5 890	6 288	7 322	7 516	7 513	7 433	7 679	8 200
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	489	531	544	582	590	708	783	874
20 Car registration taxes	33	40	41	40	37	36	36	36
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	139	144	172	210	217	218	222	231
23 Taxes on insurance premiums	566	593	635	670	722	761	788	796
24 Other taxes on specific services	17	18	18	16	19	18	6	6
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	868	874	883	901	948	963	967	966
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	3	3	2	4	2	3	3	3
29 Other taxes on production	197	202	248	209	369	468	284	320
30 Taxes on land, buildings or other structures	..	..	..	..	0	0	..	..
31 Taxes on the use of fixed assets	146	152	176	145	173	173	184	199
32 Total wage bill and payroll taxes	1	1	1	1	1	1	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	45	42	64	56	56	148	93	110
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	5	7	7	7	139	146	7	11
38 Current taxes on income and wealth	28 077	28 902	31 209	31 179	32 937	33 790	34 820	35 602
39 Taxes on income	26 565	27 164	29 398	29 267	30 850	31 546	32 444	33 020
40 Taxes on individual or household income including holding gains	23 011	22 545	24 181	24 989	25 998	27 523	27 824	28 135
41 Taxes on individual or household income excl. holding gains	22 561	21 819	23 391	24 430	25 130	26 575	26 885	27 204
42 Taxes on individual or household holding gains	450 e	726 e	790 e	559 e	868 e	948 e	939 e	931 p
43 Taxes on income or profits of corporations including holding gains	3 494	4 559	5 153	4 213	4 799	3 956	4 547	4 798
44 Taxes on income or profits of corporations excl. holding gains	3 494	4 559	5 153	4 213	4 799	3 956	4 547	4 798
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	450 e	726 e	790 e	559 e	868 e	948 e	939 e	931 p
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	60	60	64	65	53	67	73	87
50 Other current taxes	1 512	1 738	1 811	1 912	2 087	2 244	2 376	2 582
51 Current taxes on capital	974	1 169	1 199	1 270	1 363	1 512	1 603	1 670
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	538	569	612	642	724	732	773	912
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	440	387	395	509	646	499	631	522
58 Taxes on capital transfers	440	387	395	509	646	499	631	522
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	22 275	22 902	24 037	25 528	25 902	26 288	26 942	27 936
62 Employers' actual social contributions	16 300	16 078	16 969	17 708	17 921	17 916	18 259	18 780
63 Compulsory	16 261	16 041	16 937	17 674	17 888	17 885	18 232	18 755
64 Voluntary	39	37	32	34	33	31	27	25
65 Employees' actual social contributions	4 141	4 710	5 124	5 724	5 811	6 101	6 364	6 830
66 Compulsory	4 141	4 710	5 124	5 724	5 811	6 101	6 364	6 830
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

FINLAND

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	34 319	34 997	39 635	40 480	42 179	42 686	43 344	45 314
2 Total tax receipts and actual social contributions	34 319	34 997	39 635	40 480	42 179	42 686	43 344	45 314
3 Total tax receipts	34 319	34 997	39 635	40 480	42 179	42 686	43 344	45 314
4 Taxes on production and imports	23 377	24 225	27 179	28 134	29 305	29 555	29 741	31 125
5 Taxes on products	23 180	24 023	26 931	27 925	28 936	29 087	29 457	30 805
6 Other taxes on production	197	202	248	209	369	468	284	320
7 Current taxes on income and wealth	10 502	10 385	12 061	11 837	12 228	12 632	12 972	13 667
8 Taxes on income	9 966	9 818	11 450	11 197	11 506	11 901	12 200	12 756
9 Other current taxes	536	567	611	640	722	731	772	911
10 Capital taxes	440	387	395	509	646	499	631	522
11 Actual social contributions	..	..	..	..	..	..	..	0
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	17 595	18 535	19 166	19 359	20 726	21 174	21 864	21 951
2 Total tax receipts and actual social contributions	17 595	18 535	19 166	19 359	20 726	21 174	21 864	21 951
3 Total tax receipts	17 576	18 518	19 149	19 343	20 710	21 159	21 849	21 936
4 Taxes on production and imports	1	1	1	1	1	1	1	1
5 Taxes on products	1	1	1	1	1	1	1	1
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	17 575	18 517	19 148	19 342	20 709	21 158	21 848	21 935
8 Taxes on income	16 599	17 346	17 948	18 070	19 344	19 645	20 244	20 264
9 Other current taxes	976	1 171	1 200	1 272	1 365	1 513	1 604	1 671
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	19	17	17	16	16	15	15	15
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	22 256	22 885	24 020	25 512	25 886	26 273	26 927	27 921
2 Total tax receipts and actual social contributions	22 256	22 885	24 020	25 512	25 886	26 273	26 927	27 921
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	22 256	22 885	24 020	25 512	25 886	26 273	26 927	27 921
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/5d18c>.

Source: Statistics Finland via Eurostat.

FINLAND

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	99 128	102 446	107 066	112 291	116 922	119 291	119 378	..
2 General public services	14 046	14 409	15 786	16 377	16 862	17 023	17 835	..
3 Defence	2 883	2 817	2 681	2 966	2 981	2 890	2 808	..
4 Public order and safety	2 534	2 730	2 649	2 734	2 754	2 658	2 618	..
5 Economic affairs	8 923	9 063	9 355	9 679	9 734	9 916	9 952	..
6 Environment protection	619	520	480	496	522	521	501	..
7 Housing and community amenities	889	916	1 007	868	809	813	855	..
8 Health	14 233	14 713	15 421	16 377	16 869	17 076	15 009	..
9 Recreation, culture and religion	2 154	2 297	2 363	2 406	2 992	3 022	3 099	..
10 Education	11 779	12 311	12 725	12 871	13 011	13 122	13 090	..
11 Social protection	41 068	42 670	44 599	47 517	50 388	52 250	53 611	..
<i>of which:</i>								
12 Compensation of employees	25 800	26 433	27 449	28 561	29 128	29 166	29 054	..
13 General public services	3 458	3 544	3 694	3 851	3 872	3 852	4 292	..
14 Defence	1 056	1 063	1 083	1 098	1 093	1 116	1 056	..
15 Public order and safety	1 669	1 700	1 715	1 752	1 786	1 782	1 722	..
16 Economic affairs	1 224	1 273	1 288	1 332	1 356	1 341	1 208	..
17 Environment protection	205	193	192	201	205	206	194	..
18 Housing and community amenities	357	377	383	393	396	386	416	..
19 Health	6 153	6 279	6 611	6 957	7 023	7 042	6 641	..
20 Recreation, culture and religion	697	711	737	746	982	970	970	..
21 Education	6 077	6 161	6 338	6 531	6 582	6 585	6 474	..
22 Social protection	4 904	5 132	5 408	5 700	5 833	5 886	6 081	..
23 Gross capital formation	7 132	6 963	7 486	8 091	8 457	8 606	8 179	..
24 General public services	1 466	1 517	1 742	1 818	1 960	1 994	1 831	..
25 Defence	524	507	434	601	570	474	384	..
26 Public order and safety	88	125	184	152	160	137	124	..
27 Economic affairs	2 176	2 117	2 112	2 434	2 485	2 823	2 566	..
28 Environment protection	89	66	34	33	45	40	45	..
29 Housing and community amenities	44	54	54	62	36	-5	108	..
30 Health	793	742	763	881	917	919	807	..
31 Recreation, culture and religion	270	271	285	350	428	414	510	..
32 Education	1 164	1 432	1 553	1 391	1 487	1 542	1 619	..
33 Social protection	518	132	325	369	369	268	185	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	50 407	52 992	54 188	56 247	58 059	58 656	58 514	..
2 General public services	10 722	11 271	12 322	12 794	13 180	13 238	12 951	..
3 Defence	2 883	2 817	2 681	2 966	2 981	2 890	2 808	..
4 Public order and safety	2 059	2 229	2 123	2 198	2 199	2 099	2 127	..
5 Economic affairs	6 673	6 846	6 823	6 942	6 918	6 895	6 954	..
6 Environment protection	382	380	353	366	389	389	354	..
7 Housing and community amenities	417	549	539	409	398	375	449	..
8 Health	5 980	6 097	6 304	6 394	6 550	6 531	6 512	..
9 Recreation, culture and religion	856	928	955	891	1 482	1 576	1 543	..
10 Education	6 710	6 781	7 117	7 292	7 208	7 332	7 342	..
11 Social protection	13 725	15 094	14 971	15 995	16 754	17 331	17 474	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	40 393	41 904	44 421	46 783	48 370	48 944	48 101	..
2 General public services	6 043	6 269	6 800	7 168	7 409	7 485	8 359	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	483	509	534	543	562	564	524	..
5 Economic affairs	2 434	2 498	2 892	3 111	3 215	3 431	3 401	..
6 Environment protection	245	148	139	146	147	146	162	..
7 Housing and community amenities	488	381	485	476	426	455	418	..
8 Health	11 714	12 176	12 788	13 682	14 213	14 341	12 227	..
9 Recreation, culture and religion	1 547	1 621	1 673	1 782	1 769	1 691	1 820	..
10 Education	7 838	8 176	8 412	8 426	8 671	8 629	8 607	..
11 Social protection	9 601	10 126	10 698	11 449	11 958	12 202	12 583	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	32 027	33 219	34 791	37 061	39 386	41 111	42 819	..
2 General public services	46	46	85	107	82	65	102	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	0	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	2 192	2 213	2 312	2 401	2 387	2 476	2 526	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	838	896	894	917	931	975	1 015	..
11 Social protection	28 951	30 064	31 500	33 636	35 986	37 595	39 176	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/1f120>.

Source: Statistics Finland via Eurostat.

FRANCE

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	326 744	334 438	341 741	348 410	354 970	360 749	363 329 p	366 055 p
b	Saving, net	-100 958	-101 769	-76 371	-69 929	-56 540	-59 733	-60 925 p	-57 977 p
c	Net lending (+)/Net borrowing (-)	-139 262	-136 175	-105 710	-100 507	-87 476	-84 333	-78 831 p	-75 958 p
d	Total revenue	961 347	991 847	1 046 705	1 085 244	1 119 248	1 141 310	1 164 583 p	1 180 499 p
	<i>of which:</i>								
e	Total tax receipts	500 792	521 524	559 236	586 045	608 609	618 515	634 304	645 592
f	Actual social contributions	317 560	323 816	336 595	346 137	356 934	366 338	369 936	375 468
g	Total expenditure	1 100 609	1 128 022	1 152 415	1 185 751	1 206 724	1 225 643	1 243 414 p	1 256 457 p
	<i>of which:</i>								
h	Interest	46 522	47 667	53 628	53 851	48 188	46 519	44 453 p	42 016 p
i	Compensation of employees	254 107	259 844	263 634	268 492	273 113	278 502	281 230 p	283 619 p
j	Social benefits and transfers in kind	483 503	498 623	512 849	530 007	545 082	557 201	565 885 p	576 202 p
k	Gross fixed capital formation	82 439	82 936	81 591	84 537	84 295	79 638	74 985 p	75 143 p
l	Total liabilities (consolidated)	1 807 131	1 935 043	2 073 623	2 304 344	2 347 702	2 575 569	2 644 003	2 749 542
m	Financial net worth	-973 796	-1 090 585	-1 226 076	-1 406 479	-1 403 068	-1 592 709	-1 662 834	-1 762 392
n	Deficit/Surplus	-139 262	-136 175	-105 710	-100 507	-87 476	-84 333	-78 831 p	-75 958 p
o	Maastricht debt	1 530 720	1 631 719	1 754 537	1 869 041	1 954 941	2 040 380	2 101 200	2 150 950
p	Gross domestic product	1 939 017	1 998 481	2 059 284	2 086 929	2 115 256	2 147 609	2 194 243 p	2 228 857 p
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	425 801	436 930	445 902	455 695	464 725	470 313	474 723 p	477 548 p
2	Market output and output for own final use	66 185	68 298	69 636	70 777	72 362	73 262	74 548 p	74 500 p
3	Non-market output	359 616	368 632	376 266	384 918	392 363	397 051	400 175 p	403 048 p
4	Payments for non-market output	7 835	8 200	8 669	9 006	9 294	9 510	9 678 p	9 741 p
5	Non-market output, other	351 781	360 432	367 597	375 912	383 069	387 541	390 497 p	393 307 p
6	Market output and payments for non-market output (2 + 4)	74 020	76 498	78 305	79 783	81 656	82 772	84 226 p	84 241 p
7	Intermediate consumption	99 057	102 492	104 161	107 285	109 755	109 564	111 394 p	111 493 p
8	Value added, gross	326 744	334 438	341 741	348 410	354 970	360 749	363 329 p	366 055 p
9	Consumption of fixed capital	65 861	68 006	70 925	72 987	74 244	74 843	74 480 p	74 954 p
10	Value added, net	260 883	266 432	270 816	275 423	280 726	285 906	288 849 p	291 101 p
Generation of income account									
11	Compensation of employees, payable	254 107	259 844	263 634	268 492	273 113	278 502	281 230 p	283 619 p
12	Other taxes on production, payable	8 884	9 155	9 389	9 562	9 965	10 369	10 507 p	10 651 p
13	Other subsidies on production, receivable	3 161	3 486	3 121	3 211	3 249	3 718	4 035 p	4 403 p
14	Operating surplus, net	1 053	919	914	580	897	753	1 147 p	1 234 p
Allocation of primary income account									
15	Taxes on production and imports, receivable	289 318	293 174	310 735	319 613	328 769	337 061	347 466 p	355 646 p
16	Subsidies, payable	34 500	36 411	34 734	36 289	36 437	47 201	56 083 p	57 509 p
17	Property income, receivable	16 501	16 139	17 116	15 020	14 162	14 954	15 457 p	14 925 p
18	Property income, payable	46 642	47 788	53 757	53 988	48 316	46 649	44 586 p	42 150 p
19	Interest, payable	46 522	47 667	53 628	53 851	48 188	46 519	44 453 p	42 016 p
20	Other property income, payable	120	121	129	137	128	130	133 p	134 p
21	Balance of primary incomes, net	225 730	226 033	240 274	244 936	259 075	258 918	263 401 p	272 146 p
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	204 012	220 612	238 162	256 816	269 384	271 079	274 521 p	277 584 p
23	Social contributions, receivable	354 283	361 844	376 155	387 117	398 881	408 802	412 591 p	418 341 p
24	Actual social contributions	317 560	323 816	336 595	346 137	356 934	366 338	369 936 p	375 468 p
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	16 379	16 408	17 743	17 930	18 824	18 365	18 316 p	18 823 p
27	Current taxes on income and wealth, payable	112	89	100	103	129	82	95 p	86 p
28	Social benefits other than social transfers in kind, payable	371 350	382 872	394 304	408 335	420 527	429 065	435 501 p	442 767 p
29	Social transfers in kind (via market producers), payable	112 153	115 751	118 545	121 672	124 555	128 136	130 384 p	133 435 p
30	Social benefits and transfers in kind (via market producers), payable	483 503	498 623	512 849	530 007	545 082	557 201	565 885 p	576 202 p
31	Other current transfers, payable	65 966	67 522	68 159	70 706	74 424	72 073	73 277 p	75 276 p
32	Disposable income, net	362 976	374 414	409 771	427 655	451 084	455 944	459 956 p	468 765 p
Use of disposable income account									
33	Final consumption expenditure	463 934	476 183	486 142	497 584	507 624	515 677	520 881 p	526 742 p
34	Individual consumption expenditure	298 600	307 824	313 816	320 490	326 788	334 360	339 313 p	343 647 p
35	Collective consumption expenditure	165 334	168 359	172 326	177 094	180 836	181 317	181 568 p	183 095 p
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-35 097	-33 763	-5 446	3 058	17 704	15 110	13 555 p	16 977 p
38	Saving, net	-100 958	-101 769	-76 371	-69 929	-56 540	-59 733	-60 925 p	-57 977 p
Capital account									
39	Consumption of fixed capital	65 861	68 006	70 925	72 987	74 244	74 843	74 480 p	74 954 p
40	Capital transfers, receivable	3 673	3 686	5 368	5 754	4 323	4 559	7 971 p	6 536 p
41	Capital taxes	7 462	7 738	10 338	9 616	10 456	10 375	12 317 p	12 362 p
42	Other capital transfers and investment grants, receivable	-3 789	-4 052	-4 970	-3 862	-6 133	-5 816	-4 346 p	-5 826 p
43	Capital transfers, payable	21 721	20 959	22 325	23 336	21 725	21 448	22 922 p	22 252 p
44	Gross capital formation and acquisitions of non-produced assets	86 117	85 139	83 307	85 983	87 778	82 554	77 435 p	77 219 p
45	Gross capital formation	82 871	83 169	81 158	85 416	84 732	79 974	74 963 p	75 294 p
46	Gross fixed capital formation	82 439	82 936	81 591	84 537	84 295	79 638	74 985 p	75 143 p
47	Changes in inv. and acquisitions less disposals of valuables	432	233	-433	879	437	336	-22 p	151 p
48	Acquisitions less disposals of non-produced non-financial assets	3 246	1 970	2 149	567	3 046	2 580	2 472 p	1 925 p
49	Net lending (+)/Net borrowing (-)	-139 262	-136 175	-105 710	-100 507	-87 476	-84 333	-78 831 p	-75 958 p
50	Total expenditure	1 100 609	1 128 022	1 152 415	1 185 751	1 206 724	1 225 643	1 243 414 p	1 256 457 p
51	Total revenue	961 347	991 847	1 046 705	1 085 244	1 119 248	1 141 310	1 164 583 p	1 180 499 p

FRANCE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-138 374	-134 336	-103 841	-99 141	-83 823	-84 187	-77 150	-76 075
53 Total financial assets	41 717	-13 996	23 217	42 710	2 206	13 195	13 642	263
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	16 291	-17 936	16 575	-3 915	-8 897	-2 552	11 045	-5 144
56 Debt securities	-6 153	968	-4 636	-7 421	1 518	7 544	-5 951	6 398
57 Loans	5 801	-632	5 293	25 762	7 292	442	-3 005	-4 501
58 Equity and investment fund shares/units	12 487	-8 252	-4 057	19 936	-6 756	-3 770	2 920	10 891
59 Insurance pension and standardised guarantees	428	163	-62	8	-59	170	64	-1 292
60 Financial derivatives and employee stock options	987	1 721	830	1 110	-189	523	1 044	552
61 Other accounts receivable	11 878	9 973	9 274	7 230	9 296	10 838	7 525	-6 640
62 Financial liabilities	180 092	120 339	127 059	141 852	86 033	97 382	90 792	76 338
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	-2 343	2 274	6 965	4 639	-1 108	-1 208	1 090	-2 630
65 Debt securities	162 441	91 262	124 060	84 723	72 413	79 052	71 873	70 062
66 Loans	18 476	15 980	-9 496	35 859	10 236	11 876	4 105	-4 371
67 Equity and investment fund shares/units	0	0	0	0	0	0	-1	0
68 Insurance pension and standardised guarantees	0	0	0	11	2	443	260	302
69 Financial derivatives and employee stock options	1 772	1 560	1 337	1 006	1 115	815	144	-429
70 Other accounts payable	-254	9 263	4 193	15 614	3 376	6 404	13 321	13 405
Financial balance sheet								
71 Financial net worth	-973 796	-1 090 585	-1 226 076	-1 406 479	-1 403 068	-1 592 709	-1 662 834	-1 762 392
72 Financial assets	833 334	844 459	847 548	897 866	944 632	982 860	981 169	987 150
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	59 661	42 199	58 792	55 108	46 520	39 786	50 734	45 628
75 Debt securities	45 551	46 412	41 790	36 216	37 249	47 332	40 740	47 869
76 Loans	62 683	62 078	67 936	95 699	103 271	102 963	100 623	96 119
77 Equity and investment fund shares/units	436 466	453 206	426 358	451 187	485 167	511 211	499 310	513 915
78 Insurance pension and standardised guarantees	5 651	5 814	5 752	5 760	5 701	5 870	5 934	4 642
79 Financial derivatives and employee stock options	0	1 061	3 292	951	951	677	481	793
80 Other accounts receivable	223 322	233 689	243 628	252 945	265 773	275 021	283 347	278 184
81 Financial liabilities	1 807 131	1 935 043	2 073 623	2 304 344	2 347 702	2 575 569	2 644 003	2 749 542
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	26 041	28 107	36 280	42 339	41 228	38 260	39 343	36 712
84 Debt securities	1 356 452	1 459 680	1 594 287	1 770 241	1 784 081	1 991 253	2 037 420	2 135 965
85 Loans	226 649	242 422	232 475	270 971	285 649	299 677	303 862	299 491
86 Equity and investment fund shares/units	0	0	0	0	0	1	0	0
87 Insurance pension and standardised guarantees	0	0	0	175	177	2 283	2 543	2 844
88 Financial derivatives and employee stock options	812	0	0	0	0	0	0	0
89 Other accounts payable	197 178	204 833	210 580	220 618	236 568	244 095	260 835	274 530
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	187 733	190 720	192 975	195 038	196 989	197 127	199 946 p	202 040 p
2 Intermediate consumption	31 308	31 085	31 231	31 431	31 854	30 941	32 708 p	33 343 p
3 Value added, gross	156 425	159 635	161 744	163 607	165 135	166 186	167 238 p	168 697 p
4 Value added, net	131 623	133 968	135 231	136 549	137 847	138 776	139 757 p	140 908 p
Generation of income account								
5 Compensation of employees, payable	129 620	132 214	133 344	134 860	135 876	136 891	137 620 p	138 896 p
6 Operating surplus, net	187	-96	-14	-252	2	-86	188 p	124 p
Allocation of primary income account								
7 Taxes on production and imports, receivable	159 961	181 249	166 790	168 316	173 492	175 538	184 333 p	187 841 p
8 Subsidies, payable	20 436	22 883	20 978	22 345	22 322	33 164	41 801 p	43 558 p
9 Interest, payable	39 265	41 836	45 919	45 401	40 776	39 721	37 919 p	35 964 p
10 Balance of primary incomes, net	111 020	126 953	110 942	109 014	118 785	111 670	114 174 p	116 659 p
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	97 560	111 635	122 738	134 503	145 107	144 698	142 774 p	143 173 p
12 Social contributions, receivable	42 984	44 091	45 243	46 778	47 933	48 491	48 801 p	49 115 p
13 Actual social contributions	7 788	7 665	7 308	7 458	7 685	7 775	7 941 p	8 051 p
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	4 096	14 738	10 107	10 193	11 629	12 484	6 498 p	9 039 p
16 Social benefits other than social transfers in kind, payable	71 493	71 186	72 851	75 238	76 551	77 999	78 716 p	80 072 p
17 Social transfers in kind (via market producers), payable	14 579	14 800	14 947	15 378	16 232	16 609	16 884 p	21 408 p
18 Other current transfers, payable	98 766	132 574	107 053	107 791	111 255	107 485	103 963 p	103 041 p
19 Disposable income, net	85 401	93 657	109 126	117 459	135 648	131 859	129 568 p	134 873 p
Use of disposable income account								
20 Final consumption expenditure	178 384	181 044	183 961	186 557	189 173	189 579	191 827 p	198 523 p
21 Individual consumption expenditure	81 257	82 112	82 440	82 976	84 065	85 338	86 831 p	91 852 p
22 Collective consumption expenditure	97 127	98 932	101 521	103 581	105 108	104 241	104 996 p	106 671 p
23 Saving, gross	-68 181	-61 720	-48 322	-42 040	-26 237	-30 310	-34 778 p	-35 861 p
24 Saving, net	-92 983	-87 387	-74 835	-69 098	-53 525	-57 720	-62 259 p	-63 650 p
Capital account								
25 Capital transfers, receivable	7 968	7 646	7 322	9 939	8 327	8 931	11 866 p	10 936 p
26 Capital transfers, payable	29 603	26 036	25 672	26 357	25 145	25 763	25 282 p	24 365 p
27 Gross capital formation	28 354	31 274	26 458	27 885	26 455	25 143	26 244 p	27 626 p
28 Acquisitions less disposals of non-produced non-financial assets	65	-603	-859	-2 465	201	39	33 p	-538 p
29 Net lending (+)/Net borrowing (-)	-118 235	-110 781	-92 271	-83 878	-69 711	-72 324	-74 471 p	-76 378 p
30 Total expenditure	465 305	505 135	479 495	486 162	488 638	495 797	503 250 p	509 827 p
31 Total revenue	347 070	394 354	387 224	402 284	418 927	423 473	428 779 p	433 449 p

FRANCE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-115 687	-108 686	-90 941	-83 959	-67 215	-71 531	-72 806	-76 662
33 Total financial assets	20 853	-18 649	13 692	48 428	6 932	7 548	10 861	-9 006
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	19 089	-20 244	4 475	1 909	-7 729	-1 909	7 151	-1 713
36 Debt securities	-11 619	-2 385	-1 831	871	215	3 136	1 005	-4 796
37 Loans	5 648	-1 053	5 086	25 395	7 280	131	-3 279	-4 664
38 Equity and investment fund shares/units	3 677	-2 870	-2 912	19 638	935	-56	1 818	5 453
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	1 163	461	333	365	83	53	12	51
41 Other accounts receivable	2 896	7 442	8 541	251	6 148	6 193	4 154	-3 337
42 Financial liabilities	136 541	90 036	104 634	132 387	74 150	79 080	83 667	67 656
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	863	5 464	11 570	11 546	-3 280	-1 901	7 078	1 072
45 Debt securities	142 846	79 727	79 119	80 808	70 731	72 974	65 277	56 864
46 Loans	-1 113	-3 134	4 369	26 210	2 579	2 949	-1 035	-871
47 Equity and investment fund shares/units	0	0	0	0	0	0	-1	0
48 Insurance pension and standardised guarantees	0	0	0	11	2	443	260	302
49 Financial derivatives and employee stock options	1 336	898	691	560	324	218	176	177
50 Other accounts payable	-7 391	7 080	8 885	13 252	3 795	4 396	11 912	10 112
Financial balance sheet								
51 Financial net worth	-952 819	-1 047 057	-1 161 952	-1 339 668	-1 335 904	-1 509 777	-1 577 990	-1 683 001
52 Financial assets	475 262	477 353	474 839	516 301	562 635	585 689	575 634	564 747
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	49 528	29 807	34 128	35 365	28 021	21 895	29 043	27 339
55 Debt securities	11 473	9 065	7 206	8 284	8 442	11 906	12 863	8 138
56 Loans	51 899	50 879	56 491	84 036	91 568	91 001	88 456	83 792
57 Equity and investment fund shares/units	275 895	293 731	274 117	288 862	323 536	347 256	327 513	330 996
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	..	..	..	..	..	0	0	0
60 Other accounts receivable	86 468	93 871	102 897	99 755	111 067	113 631	117 759	114 482
61 Financial liabilities	1 428 081	1 524 410	1 636 791	1 855 970	1 898 540	2 095 465	2 153 624	2 247 748
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	62 522	67 901	80 489	93 280	90 556	86 960	94 038	95 109
64 Debt securities	1 250 495	1 338 740	1 425 926	1 590 086	1 608 616	1 797 329	1 834 632	1 918 074
65 Loans	30 113	26 936	30 916	60 281	67 195	72 397	71 485	70 615
66 Equity and investment fund shares/units	0	0	0	0	0	1	0	0
67 Insurance pension and standardised guarantees	0	0	0	175	177	2 283	2 543	2 844
68 Financial derivatives and employee stock options	..	..	..	..	..	0	0	0
69 Other accounts payable	84 952	90 833	99 460	112 147	131 996	136 496	150 926	161 106
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	146 145	151 099	156 009	161 178	166 164	169 553	169 784 p	169 788 p
2 Intermediate consumption	44 158	46 238	47 541	49 269	50 855	51 373	50 839 p	50 347 p
3 Value added, gross	101 987	104 861	108 468	111 909	115 309	118 180	118 945 p	119 441 p
4 Value added, net	67 014	68 814	70 708	72 981	75 508	78 056	79 349 p	79 789 p
Generation of income account								
5 Compensation of employees, payable	67 045	68 859	70 302	72 570	74 923	77 639	78 973 p	79 586 p
6 Operating surplus, net	854	1 015	1 017	1 000	1 098	1 093	1 222 p	1 230 p
Allocation of primary income account								
7 Taxes on production and imports, receivable	85 047	67 932	93 614	97 829	98 863	102 094	105 906 p	110 661 p
8 Subsidies, payable	14 018	13 511	13 745	13 930	14 102	14 023	14 266 p	13 935 p
9 Interest, payable	3 944	2 700	3 388	3 364	2 979	2 401	2 414 p	1 849 p
10 Balance of primary incomes, net	70 481	55 179	80 044	84 107	85 260	89 146	92 937 p	98 665 p
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	14 743	15 587	16 224	17 118	17 853	18 114	18 764 p	19 126 p
12 Social contributions, receivable	707	722	731	757	778	799	826 p	830 p
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	70 924	92 841	72 662	72 013	72 225	71 065	68 197 p	64 631 p
16 Social benefits other than social transfers in kind, payable	11 674	12 723	13 283	13 597	14 748	15 525	16 241 p	16 110 p
17 Social transfers in kind (via market producers), payable	8 183	8 490	8 697	9 006	8 976	9 267	9 319 p	9 907 p
18 Other current transfers, payable	22 462	22 028	21 278	22 059	22 612	22 980	23 173 p	23 507 p
19 Disposable income, net	122 706	129 564	135 078	138 320	138 703	140 609	141 291 p	143 616 p
Use of disposable income account								
20 Final consumption expenditure	120 839	124 842	128 476	132 908	136 888	139 877	139 685 p	140 074 p
21 Individual consumption expenditure	52 794	55 637	57 978	59 722	61 481	63 045	63 412 p	63 846 p
22 Collective consumption expenditure	68 045	69 205	70 498	73 186	75 407	76 832	76 273 p	76 228 p
23 Saving, gross	36 840	40 769	44 362	44 340	41 616	40 856	41 202 p	43 194 p
24 Saving, net	1 867	4 722	6 602	5 412	1 815	732	1 606 p	3 542 p
Capital account								
25 Capital transfers, receivable	14 212	10 429	9 615	9 673	10 270	10 912	10 605 p	9 563 p
26 Capital transfers, payable	6 718	6 196	6 357	6 884	7 183	7 923	8 072 p	7 346 p
27 Gross capital formation	47 245	44 280	45 446	47 997	50 426	46 264	41 835 p	40 421 p
28 Acquisitions less disposals of non-produced non-financial assets	3 144	2 528	2 937	2 842	2 792	2 452	2 284 p	2 231 p
29 Net lending (+)/Net borrowing (-)	-6 055	-1 805	-763	-3 710	-8 515	-4 871	-384 p	2 759 p
30 Total expenditure	230 736	229 820	235 347	243 984	252 224	252 640	250 293 p	248 214 p
31 Total revenue	224 681	228 014	234 584	240 274	243 709	247 769	249 909 p	250 973 p

FRANCE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-6 965	-2 022	-496	-2 852	-7 915	-4 765	-12	2 762
33 Total financial assets	3 482	3 161	5 372	6 014	-1 224	2 257	5 925	7 136
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	3 089	3 535	3 578	4 789	-2 138	-1 253	4 512	4 151
36 Debt securities	-463	-291	-38	-217	-321	-76	-49	-44
37 Loans	198	444	159	346	-14	301	313	182
38 Equity and investment fund shares/units	268	-334	240	-12	-254	68	322	297
39 Insurance pension and standardised guarantees	428	163	-62	8	-59	170	64	-1 292
40 Financial derivatives and employee stock options	0	0	0	0	505	486	444	420
41 Other accounts receivable	-39	-356	1 494	1 099	1 058	2 561	319	3 422
42 Financial liabilities	10 447	5 182	5 868	8 866	6 690	7 022	5 937	4 374
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	602	333	600	2 440	2 044	1 183	1 784	1 443
46 Loans	8 394	5 842	5 029	5 403	4 789	4 366	5 655	1 379
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	206	161	-712	-1 404
50 Other accounts payable	1 450	-992	239	1 024	-350	1 312	-790	2 956
Financial balance sheet								
51 Financial net worth	-66 264	-66 634	-67 147	-67 249	-77 508	-81 433	-81 541	-79 182
52 Financial assets	126 164	131 246	137 243	153 891	150 055	154 434	160 877	169 549
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	35 048	38 699	42 198	47 621	46 063	44 841	49 390	53 557
55 Debt securities	1 251	968	927	711	394	323	262	220
56 Loans	8 954	9 406	9 573	9 827	9 805	10 108	10 358	10 540
57 Equity and investment fund shares/units	45 453	46 714	47 618	48 548	44 993	46 916	47 499	49 082
58 Insurance pension and standardised guarantees	5 651	5 814	5 752	5 760	5 701	5 870	5 934	4 642
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	29 806	29 646	31 176	41 424	43 099	46 376	47 434	51 508
61 Financial liabilities	192 427	197 880	204 390	221 140	227 563	235 867	242 418	248 731
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	5 123	5 699	6 310	9 094	10 846	13 310	14 791	16 554
65 Loans	153 901	159 640	164 667	170 014	174 953	179 216	184 870	186 248
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	..	..	..	..	..	0	0	0
69 Other accounts payable	33 404	32 542	33 413	42 032	41 765	43 341	42 757	45 929
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	91 923	95 111	96 918	99 479	101 572	103 633	104 993 p	105 720 p
2 Intermediate consumption	23 591	25 169	25 389	26 585	27 046	27 250	27 847 p	27 803 p
3 Value added, gross	68 332	69 942	71 529	72 894	74 526	76 383	77 146 p	77 917 p
4 Value added, net	62 245	63 650	64 877	65 893	67 371	69 074	69 743 p	70 404 p
Generation of income account								
5 Compensation of employees, payable	57 442	58 771	59 988	61 062	62 314	63 972	64 637 p	65 137 p
6 Operating surplus, net	11	0	-89	-168	-203	-254	-263 p	-120 p
Allocation of primary income account								
7 Taxes on production and imports, receivable	44 310	43 993	50 331	53 468	56 414	59 429	57 227 p	57 144 p
8 Subsidies, payable	46	17	11	14	13	14	16 p	16 p
9 Interest, payable	3 736	3 446	4 843	5 555	4 828	4 644	4 252 p	4 290 p
10 Balance of primary incomes, net	44 228	43 901	49 288	51 815	55 030	58 102	56 290 p	56 822 p
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	91 709	93 390	99 200	105 195	106 424	108 267	112 983 p	115 285 p
12 Social contributions, receivable	310 592	317 031	330 181	339 582	350 170	359 512	362 964 p	368 396 p
13 Actual social contributions	309 772	316 151	329 287	338 679	349 249	358 563	361 995 p	367 417 p
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	18 148	19 024	18 817	19 645	20 000	19 516	19 785 p	19 412 p
16 Social benefits other than social transfers in kind, payable	288 183	298 963	308 170	319 500	329 228	335 541	340 544 p	346 585 p
17 Social transfers in kind (via market producers), payable	89 391	92 461	94 901	97 288	99 347	102 260	104 181 p	102 120 p
18 Other current transfers, payable	21 527	23 115	23 671	24 777	25 587	26 308	22 305 p	22 987 p
19 Disposable income, net	154 868	151 193	165 567	171 876	176 733	183 476	189 097 p	190 276 p
Use of disposable income account								
20 Final consumption expenditure	164 711	170 297	173 705	178 119	181 563	186 221	189 369 p	188 145 p
21 Individual consumption expenditure	164 549	170 075	173 398	177 792	181 242	185 977	189 070 p	187 949 p
22 Collective consumption expenditure	162	222	307	327	321	244	299 p	196 p
23 Saving, gross	-3 756	-12 812	-1 486	758	2 325	4 564	7 131 p	9 644 p
24 Saving, net	-9 843	-19 104	-8 138	-6 243	-4 830	-2 745	-272 p	2 131 p
Capital account								
25 Capital transfers, receivable	-3 158	-2 401	-1 142	-3 615	-3 343	-3 621	-3 642 p	-4 149 p
26 Capital transfers, payable	749	715	723	338	328	-575	426 p	355 p
27 Gross capital formation	7 272	7 615	9 254	9 534	7 851	8 567	6 884 p	7 247 p
28 Acquisitions less disposals of non-produced non-financial assets	37	45	71	190	53	89	155 p	232 p
29 Net lending (+)/Net borrowing (-)	-14 972	-23 588	-12 676	-12 919	-9 250	-7 138	-3 976 p	-2 339 p
30 Total expenditure	497 129	515 565	532 365	550 238	562 218	573 816	577 025 p	582 576 p
31 Total revenue	482 157	491 977	519 689	537 319	552 968	566 678	573 049 p	580 237 p

FRANCE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-15 722	-23 629	-12 404	-12 330	-8 693	-7 891	-4 332	-2 175
33	Total financial assets	14 146	2 521	14 084	-1 577	-6 858	2 135	2 524	1 030
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-2 681	1 963	13 126	-3 707	-1 201	-83	5 370	-3 880
36	Debt securities	1 982	3 120	746	-3 675	6	3 154	-7 352	4 462
37	Loans	-14	10	32	58	24	-1	-37	-24
38	Equity and investment fund shares/units	8 542	-5 048	-1 385	309	-7 437	-3 782	780	5 141
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	-176	1 260	497	745	-776	-16	588	81
41	Other accounts receivable	6 493	1 216	1 068	4 693	2 526	2 863	3 175	-4 750
42	Financial liabilities	29 867	26 150	26 488	10 753	1 837	10 026	6 856	3 205
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	15 046	10 678	47 853	5 875	-1 980	3 565	4 367	4 979
46	Loans	11 226	13 305	-18 908	4 283	2 865	4 550	-513	-4 884
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	436	662	646	446	584	436	680	798
50	Other accounts payable	3 159	1 504	-3 102	150	367	1 475	2 322	2 312
Financial balance sheet									
51	Financial net worth	45 286	23 107	3 024	438	10 344	-1 499	-3 303	-209
52	Financial assets	298 546	303 984	313 203	331 755	332 404	342 256	349 502	356 987
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	11 567	13 488	26 675	23 063	21 763	21 750	26 996	23 129
55	Debt securities	47 692	50 716	51 507	49 830	48 831	55 085	46 780	52 292
56	Loans	2 105	2 103	2 143	2 139	2 137	2 080	2 036	2 010
57	Equity and investment fund shares/units	115 118	112 760	104 622	113 777	116 639	117 039	124 298	133 837
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	1 061	3 292	951	951	677	481	793
60	Other accounts receivable	122 064	123 856	124 964	141 995	142 083	145 625	148 911	144 926
61	Financial liabilities	253 260	280 877	310 179	331 317	322 060	343 755	352 805	357 196
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	115 698	129 578	179 900	193 670	185 036	200 596	207 162	214 118
65	Loans	42 910	56 157	37 164	40 978	43 740	48 290	47 734	42 851
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	812	0	0	0	0	0	0	0
69	Other accounts payable	93 839	95 142	93 116	96 668	93 284	94 869	97 909	100 227

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/75af6>.

Source: Institut National de la Statistique et des Etudes Economiques (INSEE) via Eurostat.

FRANCE

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	849 040	878 232	929 212	967 837	999 708	1 019 871	1 040 607	1 056 589
2 Total tax receipts and actual social contributions	818 352	845 340	895 831	932 182	965 543	984 853	1 004 240	1 021 060
3 Total tax receipts	500 792	521 524	559 236	586 045	608 609	618 515	634 304	645 592
4 Taxes on production and imports	289 318	293 174	310 735	319 613	328 769	337 061	347 466	355 646
5 Taxes on products	201 442	211 213	223 368	228 145	232 553	238 390	247 831	254 674
6 Value added type taxes	130 303	135 578	140 552	142 527	144 490	148 454	151 622	154 203
7 Taxes and duties on imports, excluding VAT	212	263	606	490	598	561	568	591
8 Import duties	202	253	597	481	589	552	558	581
9 Taxes on imports, excluding VAT and import duties	10	10	9	9	9	9	10	10
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	10	10	9	9	9	9	10	10
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	70 927	75 372	82 210	85 128	87 465	89 375	95 641	99 880
17 Excise duties and consumption taxes	40 643	41 927	44 185	45 344	47 794	48 213	52 241	54 580
18 Stamp taxes	0	0	0	0	547	549	593	632
19 Taxes on financial and capital transactions	7 188	9 567	10 909	10 718	10 283	10 996	12 660	13 608
20 Car registration taxes	1 917	1 917	2 080	2 117	2 042	2 077	2 086	2 188
21 Taxes on entertainment	926	1 068	1 138	1 050	1 025	998	984	999
22 Taxes on lotteries, gambling and betting	3 202	3 302	3 824	3 717	3 598	3 718	3 755	3 974
23 Taxes on insurance premiums	2 954	3 139	3 234	3 589	3 623	3 716	3 796	3 828
24 Other taxes on specific services	13 140	13 369	15 756	17 613	17 673	18 161	18 614	19 178
25 General sales or turnover taxes	284	367	362	385	292	383	335	292
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	673	716	722	595	588	564	577	601
29 Other taxes on production	87 876	81 961	87 367	91 468	96 216	98 671	99 635	100 972
30 Taxes on land, buildings or other structures	51 999	46 030	50 319	51 982	53 074	54 566	55 635	58 458
31 Taxes on the use of fixed assets	1 442	1 331	1 278	1 340	1 236	1 179	1 121	1 056
32 Total wage bill and payroll taxes	26 405	27 730	28 710	30 578	34 127	35 074	35 267	35 458
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	404	440	347	574	509	553	458	548
35 Taxes on pollution	347	297	335	424	447	422	379	378
36 Under-compensation of VAT (flat rate system)	330	330	376	406	462	367	385	368
37 Other taxes on production n.e.c.	6 949	5 803	6 002	6 164	6 361	6 510	6 390	4 706
38 Current taxes on income and wealth	204 012	220 612	238 163	256 816	269 384	271 079	274 521	277 584
39 Taxes on income	185 678	200 544	217 078	233 583	246 222	246 524	249 825	253 019
40 Taxes on individual or household income including holding gains	151 169	153 779	162 566	177 480	187 217	189 219	192 369	193 930
41 Taxes on individual or household income excl. holding gains	151 169	153 779	162 566	177 480	187 217	189 219	192 369	193 930
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	34 496	46 753	54 479	55 913	58 736	57 081	57 205	58 804
44 Taxes on income or profits of corporations excl. holding gains	34 496	46 753	54 479	55 913	58 736	57 081	57 205	58 804
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	13	12	33	190	269	224	251	285
50 Other current taxes	18 334	20 068	21 085	23 233	23 162	24 555	24 696	24 565
51 Current taxes on capital	18 250	19 983	20 514	22 129	22 171	23 498	24 025	23 966
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	37	39	39	37	37	37	37	38
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	47	46	532	1 067	954	1 020	634	561
57 Capital taxes	7 462	7 738	10 338	9 616	10 456	10 375	12 317	12 362
58 Taxes on capital transfers	7 357	7 682	8 474	8 987	9 521	10 300	12 167	12 188
59 Capital levies	0	0	1 670	0	0	0	0	0
60 Other capital taxes n.e.c.	105	56	194	629	935	75	150	174
61 Actual social contributions	317 560	323 816	336 595	346 137	356 934	366 338	369 936	375 468
62 Employers' actual social contributions	215 326	219 687	229 873	235 530	240 672	246 351	247 880	250 573
63 Compulsory	215 326	219 687	229 873	235 530	240 672	246 351	247 880	250 573
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	77 172	78 268	80 987	83 669	88 097	91 057	93 621	96 656
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	36 723	38 028	39 560	40 980	41 947	42 464	42 655	42 873
72 Capital transfers for taxes and social cont., unlikely to be collected	6 034	5 136	6 178	5 325	7 782	7 446	6 288	7 344

FRANCE

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	305 570	343 241	340 720	358 242	373 706	375 989	386 446	389 826
2 Total tax receipts and actual social contributions	272 771	308 287	305 505	319 893	336 740	338 386	347 365	351 427
3 Total tax receipts	264 983	300 622	298 197	312 435	329 055	330 611	339 424	343 376
4 Taxes on production and imports	159 961	181 249	166 790	168 316	173 492	175 538	184 333	187 841
5 Taxes on products	149 911	156 999	157 812	160 658	166 176	167 620	175 512	180 206
6 Other taxes on production	10 050	24 250	8 978	7 658	7 316	7 918	8 821	7 635
7 Current taxes on income and wealth	97 560	111 635	122 739	134 503	145 107	144 698	142 774	143 173
8 Taxes on income	93 895	107 088	117 816	128 318	139 721	138 241	136 822	137 744
9 Other current taxes	3 665	4 547	4 923	6 185	5 386	6 457	5 952	5 429
10 Capital taxes	7 462	7 738	8 668	9 616	10 456	10 375	12 317	12 362
11 Actual social contributions	7 788	7 665	7 308	7 458	7 685	7 775	7 941	8 051
12 Imputed social contributions	35 196	36 426	37 935	39 320	40 248	40 716	40 860	41 064
13 Capital transfers for taxes and social cont., unlikely to be collected	2 397	1 472	2 719	971	3 282	3 113	1 779	2 665
II.4 LOCAL GOVERNMENT								
1 Total receipts	100 485	84 161	110 484	115 515	117 316	120 696	125 206	130 373
2 Total tax receipts and actual social contributions	99 790	83 519	109 838	114 947	116 716	120 208	124 670	129 787
3 Total tax receipts	99 790	83 519	109 838	114 947	116 716	120 208	124 670	129 787
4 Taxes on production and imports	85 047	67 932	93 614	97 829	98 863	102 094	105 906	110 661
5 Taxes on products	28 738	31 698	37 637	38 295	37 318	38 477	41 153	42 799
6 Other taxes on production	56 309	36 234	55 977	59 534	61 545	63 617	64 753	67 862
7 Current taxes on income and wealth	14 743	15 587	16 224	17 118	17 853	18 114	18 764	19 126
8 Taxes on income	74	66	62	70	77	16	20	18
9 Other current taxes	14 669	15 521	16 162	17 048	17 776	18 098	18 744	19 108
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	707	722	731	757	778	799	826	830
13 Capital transfers for taxes and social cont., unlikely to be collected	12	80	85	189	178	311	290	244
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	442 986	450 830	478 008	494 080	508 686	523 186	528 955	536 390
2 Total tax receipts and actual social contributions	445 791	453 534	480 488	497 342	512 087	526 259	532 205	539 846
3 Total tax receipts	136 019	137 383	151 201	158 663	162 838	167 696	170 210	172 429
4 Taxes on production and imports	44 310	43 993	50 331	53 468	56 414	59 429	57 227	57 144
5 Taxes on products	22 793	22 516	27 919	29 192	29 059	32 293	31 166	31 669
6 Other taxes on production	21 517	21 477	22 412	24 276	27 355	27 136	26 061	25 475
7 Current taxes on income and wealth	91 709	93 390	99 200	105 195	106 424	108 267	112 983	115 285
8 Taxes on income	91 709	93 390	99 200	105 195	106 424	108 267	112 983	115 257
9 Other current taxes	0	0	0	0	0	0	0	28
10 Capital taxes	0	0	1 670	0	0	0	0	0
11 Actual social contributions	309 772	316 151	329 287	338 679	349 249	358 563	361 995	367 417
12 Imputed social contributions	820	880	894	903	921	949	969	979
13 Capital transfers for taxes and social cont., unlikely to be collected	3 625	3 584	3 374	4 165	4 322	4 022	4 219	4 435

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/74009>.

Source: Institut National de la Statistique et des Etudes Economiques (INSEE) via Eurostat.

FRANCE

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	1 100 609	1 128 022	1 151 537	1 186 020	1 205 267	1 226 643	1 242 785	..
2 General public services	138 829	135 566	140 672	144 705	144 670	141 444	137 219	..
3 Defence	36 546	37 225	36 727	37 525	37 523	35 835	38 319	..
4 Public order and safety	32 186	33 578	33 698	33 949	34 546	35 113	35 606	..
5 Economic affairs	95 558	101 514	98 088	104 840	104 867	115 147	124 481	..
6 Environment protection	19 207	19 833	20 406	21 009	21 651	21 984	21 930	..
7 Housing and community amenities	28 402	27 996	28 794	27 646	26 931	25 806	23 337	..
8 Health	153 656	158 826	163 467	167 031	170 238	175 485	178 239	..
9 Recreation, culture and religion	27 483	28 558	29 099	29 952	30 905	30 052	28 999	..
10 Education	109 780	112 590	112 801	114 641	116 295	118 001	119 173	..
11 Social protection	458 962	472 338	487 786	504 720	517 641	527 775	535 481	..
<i>of which:</i>								
12 Compensation of employees	254 107	259 844	263 634	268 492	273 113	278 637	281 531	..
13 General public services	37 159	35 071	34 834	35 881	36 700	37 172	37 370	..
14 Defence	17 258	18 341	18 632	18 915	18 765	18 385	17 877	..
15 Public order and safety	23 299	24 234	25 001	25 471	26 051	26 508	26 885	..
16 Economic affairs	13 851	14 168	14 214	14 279	14 706	14 859	14 916	..
17 Environment protection	3 748	3 960	4 265	4 467	4 860	5 111	5 222	..
18 Housing and community amenities	5 898	6 223	6 215	6 530	6 065	6 238	6 328	..
19 Health	44 097	45 507	46 361	47 114	48 306	49 718	50 433	..
20 Recreation, culture and religion	9 391	10 010	10 217	10 517	10 594	10 922	11 066	..
21 Education	74 472	76 671	77 387	78 445	79 650	81 623	83 040	..
22 Social protection	24 932	25 659	26 509	26 872	27 415	28 101	28 393	..
23 Gross capital formation	82 871	83 169	81 158	85 416	84 732	79 632	75 351	..
24 General public services	11 750	9 744	9 548	11 575	11 495	10 703	9 540	..
25 Defence	5 781	6 467	5 546	6 594	6 053	5 044	6 703	..
26 Public order and safety	2 902	3 156	2 250	2 023	2 060	2 116	2 074	..
27 Economic affairs	25 275	26 486	25 531	27 008	27 516	24 864	24 343	..
28 Environment protection	5 130	5 202	5 459	5 359	5 248	5 161	4 884	..
29 Housing and community amenities	6 589	6 136	6 036	5 222	5 896	5 452	3 861	..
30 Health	6 969	7 008	7 971	8 463	7 308	7 728	7 134	..
31 Recreation, culture and religion	6 442	6 601	6 599	7 130	7 862	7 108	6 265	..
32 Education	9 156	9 284	8 686	8 557	8 215	8 130	7 798	..
33 Social protection	2 877	3 086	3 532	3 485	3 078	3 326	2 751	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	465 305	505 135	478 617	486 431	487 181	495 388	500 931	..
2 General public services	144 184	173 104	151 445	151 842	151 833	149 801	141 642	..
3 Defence	36 557	37 268	36 782	37 540	37 524	35 836	38 320	..
4 Public order and safety	25 725	26 818	26 895	27 005	27 571	28 016	28 352	..
5 Economic affairs	59 346	64 941	60 320	64 360	62 679	72 214	81 593	..
6 Environment protection	3 043	3 105	2 615	2 627	3 033	2 954	3 090	..
7 Housing and community amenities	9 972	10 140	9 515	8 679	7 098	6 633	6 308	..
8 Health	4 812	5 946	5 003	5 052	5 384	5 342	5 178	..
9 Recreation, culture and religion	7 418	7 587	6 813	6 602	6 303	6 122	6 056	..
10 Education	77 969	80 568	80 192	80 969	81 521	82 745	83 954	..
11 Social protection	96 278	95 660	99 037	101 754	104 236	105 727	106 437	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	230 736	229 820	235 347	243 984	252 224	252 610	249 219	..
2 General public services	45 065	41 897	41 821	46 785	47 997	48 278	47 222	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	6 765	6 961	7 008	7 143	7 214	7 351	7 461	..
5 Economic affairs	44 639	44 748	45 008	46 573	48 382	47 829	48 243	..
6 Environment protection	16 957	17 457	18 643	18 727	19 079	19 432	19 228	..
7 Housing and community amenities	21 113	19 883	20 476	19 826	20 876	20 110	17 963	..
8 Health	1 649	1 652	1 725	1 784	1 820	1 810	1 787	..
9 Recreation, culture and religion	20 795	21 748	22 941	23 759	25 076	24 403	23 345	..
10 Education	33 764	33 785	33 977	35 357	36 356	36 961	36 733	..
11 Social protection	39 989	41 690	43 747	44 031	45 424	46 436	47 240	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	497 129	515 565	532 365	550 238	562 218	575 013	578 529	..
2 General public services	5 174	5 523	6 445	7 259	6 575	6 408	5 927	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	0	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	147 435	151 853	156 804	160 475	163 262	168 537	171 469	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	344 520	358 189	369 116	382 504	392 381	400 067	401 133	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/291b7>.

Source: Institut National de la Statistique et des Etudes Economiques (INSEE) via Eurostat.

GERMANY

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	248 210	255 115	263 135	270 255	278 107	285 838	293 119	301 797
b	Saving, net	-51 558	-57 184	396	18 837	12 460	27 590	33 148	43 720
c	Net lending (+)/Net borrowing (-)	-79 590	-108 904	-25 863	-929	-3 967	9 535	19 397	25 674
d	Total revenue	1 090 918	1 110 315	1 182 702	1 220 853	1 259 033	1 308 336	1 354 271	1 414 231
	<i>of which:</i>								
e	Total tax receipts	554 747	556 189	598 771	624 853	650 964	674 107	704 298	738 956
f	Actual social contributions	384 215	393 596	409 384	421 384	431 587	447 953	466 300	487 693
g	Total expenditure	1 170 508	1 219 219	1 208 565	1 221 782	1 263 000	1 298 801	1 334 874	1 388 557
	<i>of which:</i>								
h	Interest	64 962	63 850	67 500	63 088	55 517	51 231	46 441	41 597
i	Compensation of employees	197 812	203 528	208 645	212 337	217 761	223 991	229 171	236 491
j	Social benefits and transfers in kind	624 836	634 483	633 852	645 548	666 407	690 988	722 320	754 895
k	Gross fixed capital formation	57 948	59 467	61 514	61 746	60 374	60 501	64 278	66 792
l	Total liabilities (consolidated)	1 856 790	2 179 275	2 276 056	2 430 310	2 349 757	2 444 191	2 402 400	2 396 373
m	Financial net worth	-1 125 042	-1 227 868	-1 321 215	-1 362 611	-1 280 781	-1 324 779	-1 274 710	-1 247 794
n	Deficit/Surplus	-79 590	-108 904	-25 863	-929	-3 967	9 535	19 397	25 674
o	Maastricht debt	1 785 614	2 088 387	2 125 032	2 202 242	2 186 643	2 186 954	2 156 645	2 140 009
p	Gross domestic product	2 460 280	2 580 060	2 703 120	2 758 260	2 826 240	2 932 470	3 043 650	3 144 050
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	359 943	373 164	387 211	396 782	411 101	423 231	435 274	451 769
2	Market output and output for own final use	24 449	25 280	27 167	29 632	31 140	31 588	32 684	33 810
3	Non-market output	335 494	347 884	360 044	367 150	379 961	391 643	402 590	417 959
4	Payments for non-market output	52 723	58 912	64 137	62 707	64 772	67 435	67 898	71 112
5	Non-market output, other	282 771	288 972	295 907	304 443	315 189	324 208	334 692	346 847
6	Market output and payments for non-market output (2 + 4)	77 172	84 192	91 304	92 339	95 912	99 023	100 582	104 922
7	Intermediate consumption	111 733	118 049	124 076	126 527	132 994	137 393	142 155	149 972
8	Value added, gross	248 210	255 115	263 135	270 255	278 107	285 838	293 119	301 797
9	Consumption of fixed capital	55 246	56 610	58 791	61 161	63 241	64 984	66 688	68 389
10	Value added, net	192 964	198 505	204 344	209 094	214 866	220 854	226 431	233 408
Generation of income account									
11	Compensation of employees, payable	197 812	203 528	208 645	212 337	217 761	223 991	229 171	236 491
12	Other taxes on production, payable	66	66	66	68	176	184	184	181
13	Other subsidies on production, receivable	726	773	529	408	321	246	180	197
14	Operating surplus, net	-4 188	-4 316	-3 838	-2 903	-2 750	-3 075	-2 744	-3 067
Allocation of primary income account									
15	Taxes on production and imports, receivable	275 529	277 619	295 130	300 682	305 792	314 894	325 745	334 727
16	Subsidies, payable	32 313	29 666	27 422	24 561	25 808	26 399	26 991	27 807
17	Property income, receivable	20 887	19 382	25 730	23 520	21 165	25 215	21 338	18 056
18	Property income, payable	64 962	63 850	67 500	63 088	55 517	51 231	46 441	41 597
19	Interest, payable	64 962	63 850	67 500	63 088	55 517	51 231	46 441	41 597
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	194 953	199 169	222 100	233 650	242 882	259 404	270 907	280 312
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	274 678	274 165	299 396	319 866	340 540	353 761	372 263	397 223
23	Social contributions, receivable	415 615	426 180	442 255	454 321	465 031	481 978	500 818	523 755
24	Actual social contributions	384 215	393 596	409 384	421 384	431 587	447 953	466 300	487 693
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	16 675	18 403	17 929	18 660	19 844	20 875	20 929	19 883
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	0
28	Social benefits other than social transfers in kind, payable	426 400	430 119	424 068	430 278	438 743	451 261	469 949	486 296
29	Social transfers in kind (via market producers), payable	198 436	204 364	209 784	215 270	227 664	239 727	252 371	268 599
30	Social benefits and transfers in kind (via market producers), payable	624 836	634 483	633 852	645 548	666 407	690 988	722 320	754 895
31	Other current transfers, payable	45 872	51 646	51 525	57 669	74 241	73 232	74 757	75 711
32	Disposable income, net	429 649	436 152	506 087	538 550	555 313	591 525	620 211	659 166
Use of disposable income account									
33	Final consumption expenditure	481 207	493 336	505 691	519 713	542 853	563 935	587 063	615 446
34	Individual consumption expenditure	304 769	314 878	323 721	330 134	347 536	364 278	382 356	401 654
35	Collective consumption expenditure	176 438	178 458	181 970	189 579	195 317	199 657	204 707	213 792
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	3 688	-574	59 187	79 998	75 701	92 574	99 836	112 109
38	Saving, net	-51 558	-57 184	396	18 837	12 460	27 590	33 148	43 720
Capital account									
39	Consumption of fixed capital	55 246	56 610	58 791	61 161	63 241	64 984	66 688	68 389
40	Capital transfers, receivable	9 636	9 601	10 429	11 057	10 428	12 344	12 416	15 468
41	Capital taxes	4 540	4 405	4 245	4 305	4 632	5 452	6 290	7 006
42	Other capital transfers and investment grants, receivable	5 096	5 196	6 184	6 752	5 796	6 892	6 126	8 462
43	Capital transfers, payable	36 000	64 296	35 615	31 938	31 503	37 018	30 026	36 387
44	Gross capital formation and acquisitions of non-produced assets	56 914	53 635	59 864	60 046	58 593	58 365	62 829	65 516
45	Gross capital formation	58 284	59 405	61 391	61 505	60 139	59 967	64 170	66 832
46	Gross fixed capital formation	57 948	59 467	61 514	61 746	60 374	60 501	64 278	66 792
47	Changes in inv. and acquisitions less disposals of valuables	336	-62	-123	-241	-235	-534	-108	40
48	Acquisitions less disposals of non-produced non-financial assets	-1 370	-5 770	-1 527	-1 459	-1 546	-1 602	-1 341	-1 316
49	Net lending (+)/Net borrowing (-)	-79 590	-108 904	-25 863	-929	-3 967	9 535	19 397	25 674
50	Total expenditure	1 170 508	1 219 219	1 208 565	1 221 782	1 263 000	1 298 801	1 334 874	1 388 557
51	Total revenue	1 090 918	1 110 315	1 182 702	1 220 853	1 259 033	1 308 336	1 354 271	1 414 231

GERMANY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-79 590	-108 904	-25 863	-929	-3 967	9 535	19 397	25 674
53 Total financial assets	29 389	175 345	1 197	76 453	-13 888	9 870	-13 002	10 126
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	-3 871	35 997	27 560	13 968	-17 835	17 228	11 109	17 697
56 Debt securities	2 504	103 201	-12 374	-10 021	-7 754	-10 961	-3 734	-54
57 Loans	3 118	53 384	-6 645	51 633	-1 979	-7 581	-15 441	-2 596
58 Equity and investment fund shares/units	33 489	8 682	-6 715	15 259	10 704	5 766	579	932
59 Insurance pension and standardised guarantees	24	24	24	24	24	24	24	24
60 Financial derivatives and employee stock options	-205	-21 525	-896	-976	1 241	1 567	752	848
61 Other accounts receivable	-5 670	-4 418	243	6 566	1 711	3 827	-6 291	-6 725
62 Financial liabilities	108 979	284 249	27 060	77 382	-9 921	335	-32 399	-15 548
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	-2 483	907	-459	-688	848	1 558	2 153	1 541
65 Debt securities	117 378	93 738	64 715	90 200	10 532	12 603	-14 292	-9 382
66 Loans	1 580	193 318	-37 492	-14 962	-22 736	-21 698	-25 255	-7 920
67 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
68 Insurance pension and standardised guarantees	152	168	0	0	0	0	0	0
69 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
70 Other accounts payable	-7 648	-3 882	296	2 832	1 435	7 872	4 995	213
Financial balance sheet								
71 Financial net worth	-1 125 042	-1 227 868	-1 321 215	-1 362 611	-1 280 781	-1 324 779	-1 274 710	-1 247 794
72 Financial assets	731 748	951 407	954 841	1 067 699	1 068 976	1 119 412	1 127 690	1 148 579
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	196 754	232 904	260 873	277 113	260 802	301 818	314 309	330 763
75 Debt securities	47 676	151 599	137 595	135 749	126 728	131 968	137 157	140 212
76 Loans	79 369	132 663	126 041	177 732	175 811	168 258	152 848	150 295
77 Equity and investment fund shares/units	303 616	349 207	345 260	387 401	413 845	425 291	440 636	449 340
78 Insurance pension and standardised guarantees	726	750	774	798	822	846	870	894
79 Financial derivatives and employee stock options	2 445	-16 258	-17 114	-18 090	-16 816	-15 249	-14 497	-13 649
80 Other accounts receivable	101 162	100 542	101 412	106 996	107 784	106 480	96 367	90 724
81 Financial liabilities	1 856 790	2 179 275	2 276 056	2 430 310	2 349 757	2 444 191	2 402 400	2 396 373
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	9 983	10 890	10 430	9 744	10 593	12 151	14 304	15 845
84 Debt securities	1 369 383	1 482 863	1 608 832	1 739 041	1 682 107	1 791 672	1 768 413	1 768 248
85 Loans	472 627	681 981	653 268	644 831	620 020	601 075	577 846	570 324
86 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
87 Insurance pension and standardised guarantees	1 232	0	0	0	0	0	0	0
88 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
89 Other accounts payable	3 565	3 541	3 526	36 694	37 037	39 293	41 837	41 956
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	65 155	67 389	70 895	76 112	79 608	80 553	81 092	85 452
2 Intermediate consumption	23 870	24 994	27 233	30 110	31 957	32 011	31 405	34 581
3 Value added, gross	41 285	42 395	43 662	46 002	47 651	48 542	49 687	50 871
4 Value added, net	26 717	27 411	28 060	29 661	30 660	31 050	31 712	32 393
Generation of income account								
5 Compensation of employees, payable	26 699	27 523	27 497	27 925	28 314	28 658	29 345	30 248
6 Operating surplus, net	-8	-138	537	1 708	2 308	2 356	2 327	2 108
Allocation of primary income account								
7 Taxes on production and imports, receivable	171 796	171 897	184 339	185 493	186 815	191 608	193 307	190 848
8 Subsidies, payable	12 574	10 352	9 303	7 344	7 871	8 110	8 291	8 113
9 Interest, payable	39 208	36 937	40 610	37 369	32 632	30 611	27 641	24 320
10 Balance of primary incomes, net	129 689	132 552	146 766	152 269	157 410	168 170	170 339	168 251
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	112 564	114 897	124 946	133 671	139 616	145 058	152 700	162 608
12 Social contributions, receivable	6 534	6 993	6 724	6 770	7 026	7 037	6 864	7 425
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	8 814	10 112	9 678	8 483	5 218	5 233	5 190	5 182
16 Social benefits other than social transfers in kind, payable	60 193	60 234	56 564	56 915	57 957	59 353	60 992	61 621
17 Social transfers in kind (via market producers), payable	315	306	299	276	292	281	296	230
18 Other current transfers, payable	160 540	185 049	180 489	181 983	180 315	179 112	184 605	191 085
19 Disposable income, net	36 868	19 271	51 061	62 295	70 998	87 033	89 496	90 760
Use of disposable income account								
20 Final consumption expenditure	49 696	49 663	51 910	55 871	58 051	57 722	58 706	61 723
21 Individual consumption expenditure	5 550	5 805	5 642	5 804	6 697	6 830	6 894	7 462
22 Collective consumption expenditure	44 146	43 858	46 268	50 067	51 354	50 892	51 812	54 261
23 Saving, gross	1 740	-15 408	14 753	22 765	29 938	46 803	48 765	47 515
24 Saving, net	-12 828	-30 392	-849	6 424	12 947	29 311	30 790	29 037
Capital account								
25 Capital transfers, receivable	549	686	729	919	709	519	625	3 351
26 Capital transfers, payable	24 440	55 344	25 543	19 304	19 307	20 997	20 185	22 563
27 Gross capital formation	18 380	18 398	19 409	20 536	18 774	17 621	19 524	20 872
28 Acquisitions less disposals of non-produced non-financial assets	-30	-4 410	-40	-24	-17	-27	-30	14
29 Net lending (+)/Net borrowing (-)	-40 501	-84 054	-29 430	-16 132	-7 417	8 731	9 711	7 417
30 Total expenditure	366 215	414 753	386 933	381 766	377 440	376 763	382 294	393 684
31 Total revenue	325 714	330 699	357 503	365 634	370 023	385 494	392 005	401 101

GERMANY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-40 501	-84 054	-29 430	-16 132	-7 417	8 731	9 711	7 417
33 Total financial assets	22 029	153 816	-21 497	31 072	-2 192	11 392	-13 503	992
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	5 835	27 286	3 580	-9 272	-13 433	9 554	5 319	9 639
36 Debt securities	1 129	99 915	-7 702	-6 870	-3 785	-7 476	-6 238	1 087
37 Loans	4 581	43 988	-2 894	39 263	5 602	-1 708	-8 481	-8 124
38 Equity and investment fund shares/units	14 857	1 716	-13 389	10 350	6 093	4 509	-1 742	-567
39 Insurance pension and standardised guarantees	8	8	8	8	8	8	8	8
40 Financial derivatives and employee stock options	-324	-21 733	-1 030	-970	1 174	789	221	-32
41 Other accounts receivable	-4 057	2 636	-70	-1 437	2 149	5 716	-2 590	-1 019
42 Financial liabilities	62 530	237 870	7 933	47 204	5 225	2 661	-23 214	-6 425
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	-2 483	907	-459	-688	848	1 558	2 153	1 541
45 Debt securities	84 411	71 466	36 258	56 572	16 646	10 492	-21 329	-8 024
46 Loans	-15 553	167 353	-28 086	-10 426	-11 351	-11 877	-9 994	1 128
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	150	168	0	0	0	0	0	0
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	-3 995	-2 024	220	1 746	-918	2 488	5 956	-1 070
Financial balance sheet								
51 Financial net worth	-881 680	-964 879	-1 046 279	-1 085 749	-1 031 342	-1 066 120	-1 038 604	-1 034 920
52 Financial assets	255 926	438 677	412 201	450 874	459 215	501 646	495 204	500 268
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	55 899	83 169	86 568	76 973	64 518	92 798	99 395	108 491
55 Debt securities	3 440	104 515	94 539	94 717	89 639	96 519	97 465	101 504
56 Loans	45 247	89 234	86 340	125 603	131 205	129 497	121 015	112 890
57 Equity and investment fund shares/units	98 151	122 871	107 192	120 178	136 193	141 164	143 997	144 041
58 Insurance pension and standardised guarantees	242	250	258	266	274	282	290	298
59 Financial derivatives and employee stock options	1 486	-17 458	-18 487	-19 458	-18 262	-17 473	-17 252	-17 284
60 Other accounts receivable	51 461	56 096	55 791	52 595	55 648	58 859	50 294	50 328
61 Financial liabilities	1 137 606	1 403 556	1 458 480	1 536 623	1 490 557	1 567 766	1 533 808	1 535 188
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	9 983	10 890	10 430	9 744	10 593	12 151	14 304	15 845
64 Debt securities	1 063 252	1 149 978	1 232 006	1 321 207	1 287 053	1 371 668	1 343 293	1 341 915
65 Loans	59 591	239 147	212 518	201 037	187 852	178 158	169 743	171 318
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	1 215	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69 Other accounts payable	3 565	3 541	3 526	4 635	5 059	5 789	6 468	6 110
I.3 STATE GOVERNMENT								
Production account								
1 Output	152 567	158 504	163 913	167 820	173 211	179 169	184 566	190 510
2 Intermediate consumption	34 287	36 314	37 613	39 200	41 331	43 575	46 193	48 153
3 Value added, gross	118 280	122 190	126 300	128 620	131 880	135 594	138 373	142 357
4 Value added, net	103 902	107 206	110 510	111 973	114 427	117 429	119 500	122 789
Generation of income account								
5 Compensation of employees, payable	105 211	108 561	111 823	113 330	115 910	118 964	121 058	124 528
6 Operating surplus, net	-1 317	-1 363	-1 321	-1 369	-1 514	-1 571	-1 594	-1 775
Allocation of primary income account								
7 Taxes on production and imports, receivable	89 896	91 588	95 731	99 586	102 870	106 654	114 480	125 258
8 Subsidies, payable	11 167	11 208	11 269	10 694	10 912	11 332	11 415	12 109
9 Interest, payable	21 008	22 010	21 982	21 188	18 677	16 839	15 041	13 550
10 Balance of primary incomes, net	60 894	62 121	67 182	73 062	77 456	82 488	91 093	101 992
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	106 093	102 167	111 739	119 605	132 359	138 212	144 658	154 141
12 Social contributions, receivable	20 340	20 938	21 358	21 431	21 556	22 087	22 559	23 285
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	47 078	52 243	53 883	55 361	57 088	58 640	60 247	61 452
16 Social benefits other than social transfers in kind, payable	43 504	45 007	45 901	46 802	47 598	49 901	52 050	54 722
17 Social transfers in kind (via market producers), payable	3 497	3 694	3 827	4 015	4 694	4 239	4 538	6 888
18 Other current transfers, payable	67 940	67 765	71 523	75 363	88 742	94 282	101 231	110 473
19 Disposable income, net	122 961	124 697	136 738	147 294	152 119	157 244	165 276	175 675
Use of disposable income account								
20 Final consumption expenditure	129 641	134 098	135 667	139 993	143 673	148 310	153 184	160 297
21 Individual consumption expenditure	70 206	73 081	75 269	76 282	78 573	80 293	83 691	88 134
22 Collective consumption expenditure	59 435	61 017	60 398	63 711	65 100	68 017	69 493	72 163
23 Saving, gross	7 698	5 583	16 861	23 948	25 899	27 099	30 965	34 946
24 Saving, net	-6 680	-9 401	1 071	7 301	8 446	8 934	12 092	15 378
Capital account								
25 Capital transfers, receivable	15 559	17 640	18 726	14 393	13 963	16 025	16 555	16 611
26 Capital transfers, payable	24 734	26 058	27 188	23 416	23 052	24 579	21 839	24 560
27 Gross capital formation	18 057	17 766	19 871	20 401	19 391	19 769	21 883	22 167
28 Acquisitions less disposals of non-produced non-financial assets	-20	-40	-27	-10	-74	-80	-26	-28
29 Net lending (+)/Net borrowing (-)	-19 514	-20 561	-11 445	-5 466	-2 507	-1 144	3 824	4 858
30 Total expenditure	329 405	338 363	350 990	354 419	370 273	383 444	395 264	417 164
31 Total revenue	309 891	317 802	339 545	348 953	367 766	382 300	399 088	422 022

GERMANY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-19 514	-20 561	-11 445	-5 466	-2 507	-1 144	3 824	4 858
33 Total financial assets	21 902	24 941	1 272	19 044	-22 405	-8 433	-2 936	-11 008
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	7 377	6 097	8 675	4 458	-8 842	-51	-2 087	783
36 Debt securities	892	4 430	-5 488	-3 082	-4 429	-2 496	2 218	-2 703
37 Loans	-892	10 233	-4 744	12 657	-9 547	-2 881	-4 225	-788
38 Equity and investment fund shares/units	14 052	3 834	5 742	2 401	1 581	169	179	-650
39 Insurance pension and standardised guarantees	8	8	8	8	8	8	8	8
40 Financial derivatives and employee stock options	119	208	134	-6	67	778	531	880
41 Other accounts receivable	346	131	-3 055	2 608	-1 243	-3 960	440	-8 538
42 Financial liabilities	41 416	45 502	12 717	24 510	-19 898	-7 289	-6 760	-15 866
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	..	..	..	..	..	..	..
45 Debt securities	33 538	23 992	28 373	34 601	-6 446	1 463	6 963	-1 610
46 Loans	10 207	21 315	-14 892	-9 373	-14 697	-10 132	-12 409	-15 185
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	0	1	0	0	0	0	0	0
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	-2 329	194	-764	-718	1 245	1 380	-1 314	929
Financial balance sheet								
51 Financial net worth	-383 376	-406 843	-445 820	-456 872	-442 380	-462 621	-455 086	-452 173
52 Financial assets	216 576	243 756	244 789	276 588	252 933	247 579	248 067	236 923
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	53 985	60 082	68 758	75 074	66 243	66 912	65 793	66 445
55 Debt securities	37 981	41 018	36 116	33 830	29 458	29 040	33 230	30 684
56 Loans	34 901	45 134	40 389	53 047	43 501	40 620	36 395	35 607
57 Equity and investment fund shares/units	64 075	71 736	75 850	87 633	89 129	88 459	87 810	87 926
58 Insurance pension and standardised guarantees	242	250	258	266	274	282	290	298
59 Financial derivatives and employee stock options	633	842	1 015	1 010	1 088	1 866	2 397	3 277
60 Other accounts receivable	24 759	24 694	22 403	25 728	23 240	20 400	22 152	12 686
61 Financial liabilities	599 952	650 599	690 609	733 460	695 313	710 200	703 153	689 096
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	306 937	335 517	379 464	421 624	398 357	422 749	427 756	428 710
65 Loans	292 998	315 082	311 145	309 595	294 657	285 092	273 130	257 890
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	17	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69 Other accounts payable	0	0	0	2 241	2 299	2 359	2 267	2 496
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	115 177	119 726	123 809	123 638	127 950	132 394	136 958	141 725
2 Intermediate consumption	45 302	48 480	50 399	48 218	50 387	52 525	54 465	56 326
3 Value added, gross	69 875	71 246	73 410	75 420	77 563	79 869	82 493	85 399
4 Value added, net	44 627	45 658	47 080	48 337	49 875	51 669	53 810	56 234
Generation of income account								
5 Compensation of employees, payable	48 194	49 224	50 641	51 969	53 651	55 681	57 377	59 741
6 Operating surplus, net	-2 863	-2 815	-3 054	-3 242	-3 544	-3 860	-3 477	-3 400
Allocation of primary income account								
7 Taxes on production and imports, receivable	13 837	14 134	15 060	15 603	16 107	16 632	17 958	18 621
8 Subsidies, payable	5 647	5 574	5 695	5 786	6 307	6 335	6 568	6 787
9 Interest, payable	4 795	4 963	4 906	4 524	4 203	3 738	3 597	3 630
10 Balance of primary incomes, net	5 442	5 441	7 386	7 102	6 850	7 503	8 538	9 309
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	56 021	57 101	62 711	66 590	68 565	70 491	74 905	80 474
12 Social contributions, receivable	3 121	3 218	3 319	3 161	3 262	3 299	3 379	3 521
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	63 130	62 694	65 902	69 746	75 622	80 432	86 843	94 538
16 Social benefits other than social transfers in kind, payable	26 681	27 381	26 512	27 464	28 463	29 255	31 857	33 453
17 Social transfers in kind (via market producers), payable	22 104	22 806	24 585	25 462	27 078	28 369	30 827	35 648
18 Other current transfers, payable	15 735	17 201	17 900	21 255	22 553	23 728	25 106	26 307
19 Disposable income, net	85 298	83 872	94 906	97 880	103 283	108 742	116 702	128 082
Use of disposable income account								
20 Final consumption expenditure	102 469	104 676	109 730	110 892	117 450	122 419	128 865	136 614
21 Individual consumption expenditure	55 162	57 126	60 492	61 304	65 402	69 093	73 833	78 912
22 Collective consumption expenditure	47 307	47 550	49 238	49 588	52 048	53 326	55 032	57 702
23 Saving, gross	8 077	4 784	11 506	14 071	13 521	14 503	16 520	20 633
24 Saving, net	-17 171	-20 804	-14 824	-13 012	-14 167	-13 697	-12 163	-8 532
Capital account								
25 Capital transfers, receivable	13 127	14 349	15 035	11 867	12 818	12 712	13 106	13 056
26 Capital transfers, payable	6 421	5 981	6 943	5 338	6 205	8 355	5 869	6 819
27 Gross capital formation	21 240	22 601	21 374	19 790	21 074	21 579	21 896	22 999
28 Acquisitions less disposals of non-produced non-financial assets	-1 320	-1 320	-1 460	-1 425	-1 455	-1 495	-1 285	-1 302
29 Net lending (+)/Net borrowing (-)	-5 137	-8 129	-316	2 235	515	-1 224	3 146	5 173
30 Total expenditure	194 809	202 901	207 505	208 391	218 546	228 176	236 361	250 492
31 Total revenue	189 672	194 772	207 189	210 626	219 061	226 952	239 507	255 665

GERMANY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-5 137	-8 129	-316	2 235	515	-1 224	3 146	5 173
33 Total financial assets	-688	-3 495	2 895	6 710	4 751	3 725	3 185	5 615
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-4 629	-600	1 731	4 345	1 089	2 880	4 215	3 728
36 Debt securities	518	-326	-22	152	177	-22	-259	-48
37 Loans	-1 027	-408	-584	-164	447	-799	-454	747
38 Equity and investment fund shares/units	5 199	2 964	778	1 459	2 563	576	1 816	1 430
39 Insurance pension and standardised guarantees	8	8	8	8	8	8	8	8
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	-757	-5 133	984	910	467	1 082	-2 141	-250
42 Financial liabilities	4 449	4 634	3 211	4 475	4 236	4 949	39	442
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	..	..	..	..	..	..	..
45 Debt securities	4	157	5	42	223	655	756	367
46 Loans	5 657	6 105	3 990	4 113	2 877	746	-534	835
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	-1 212	-1 628	-784	320	1 136	3 548	-183	-760
Financial balance sheet								
51 Financial net worth	77 501	76 364	87 221	100 668	107 452	111 412	123 642	135 736
52 Financial assets	211 353	219 552	230 793	251 815	261 616	267 819	281 138	293 488
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	38 600	37 999	39 900	44 424	45 511	48 591	53 095	56 778
55 Debt securities	2 445	2 191	2 249	2 505	2 629	2 714	2 432	2 393
56 Loans	13 857	13 399	12 815	12 652	13 099	12 299	11 845	12 594
57 Equity and investment fund shares/units	136 431	149 404	157 494	173 301	182 106	188 401	199 902	207 343
58 Insurance pension and standardised guarantees	242	250	258	266	274	282	290	298
59 Financial derivatives and employee stock options	326	358	358	358	358	358	358	358
60 Other accounts receivable	19 452	15 951	17 719	18 309	17 639	15 174	13 216	13 724
61 Financial liabilities	133 852	143 188	143 572	151 147	154 164	156 407	157 496	157 752
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	232	400	422	479	701	1 485	2 325	2 751
65 Loans	133 620	142 788	143 150	147 017	149 895	150 640	150 110	150 944
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69 Other accounts payable	0	0	0	3 651	3 568	4 282	5 061	4 057
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	27 044	27 545	28 594	29 212	30 332	31 115	32 658	34 082
2 Intermediate consumption	8 274	8 261	8 594	8 999	9 319	9 282	10 092	10 912
3 Value added, gross	18 770	19 284	19 763	20 213	21 013	21 833	22 566	23 170
4 Value added, net	17 718	18 230	18 694	19 123	19 904	20 706	21 409	21 992
Generation of income account								
5 Compensation of employees, payable	17 708	18 220	18 684	19 113	19 886	20 688	21 391	21 974
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	2 925	2 532	1 155	737	718	622	717	798
9 Interest, payable	165	167	137	119	87	99	202	136
10 Balance of primary incomes, net	-1 072	-945	766	1 217	1 166	1 243	937	760
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	385 620	395 031	410 854	422 959	433 187	449 555	468 016	489 524
13 Actual social contributions	384 215	393 596	409 384	421 384	431 587	447 953	466 300	487 693
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	104 031	120 086	114 415	112 364	102 697	103 737	106 961	112 523
16 Social benefits other than social transfers in kind, payable	296 022	297 497	295 091	299 097	304 725	312 752	325 050	336 500
17 Social transfers in kind (via market producers), payable	172 520	177 558	181 073	185 517	195 600	206 838	216 710	225 833
18 Other current transfers, payable	8 035	8 363	7 562	6 362	3 412	3 257	2 127	1 658
19 Disposable income, net	184 522	208 312	223 382	231 081	228 913	238 526	248 737	264 649
Use of disposable income account								
20 Final consumption expenditure	199 401	204 899	208 384	212 957	223 679	235 484	246 308	256 812
21 Individual consumption expenditure	173 851	178 866	182 318	186 744	196 864	208 062	217 938	227 146
22 Collective consumption expenditure	25 550	26 033	26 066	26 213	26 815	27 422	28 370	29 666
23 Saving, gross	-13 827	4 467	16 067	19 214	6 343	4 169	3 586	9 015
24 Saving, net	-14 879	3 413	14 998	18 124	5 234	3 042	2 429	7 837
Capital account								
25 Capital transfers, receivable	20	31	25	11	11	10	10	16
26 Capital transfers, payable	24	18	27	13	12	9	13	11
27 Gross capital formation	607	640	737	778	900	998	867	794
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-14 438	3 840	15 328	18 434	5 442	3 172	2 716	8 226
30 Total expenditure	506 290	513 266	513 307	520 745	534 677	554 563	577 187	598 634
31 Total revenue	491 852	517 106	528 635	539 179	540 119	557 735	579 903	606 860

GERMANY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-14 438	3 840	15 328	18 434	5 442	3 172	2 716	8 226
33	Total financial assets	-14 577	3 811	16 273	20 176	6 082	3 571	3 889	9 266
34	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35	Currency and deposits	-12 456	3 213	13 572	14 439	3 352	4 847	3 661	3 544
36	Debt securities	538	1 061	780	832	173	-960	1 226	1 726
37	Loans	-951	1 058	69	-1 009	1 200	-1 616	18	-5
38	Equity and investment fund shares/units	-619	168	154	1 049	464	510	326	720
39	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	-1 089	-1 689	1 698	4 865	893	790	-1 342	3 281
42	Financial liabilities	-139	-29	945	1 742	640	399	1 173	1 040
43	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44	Currency and deposits	..	..	..	..	..	..	..	..
45	Debt securities	..	..	..	..	..	..	..	..
46	Loans	-139	31	-15	-162	116	143	-19	-268
47	Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49	Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50	Other accounts payable	0	-60	960	1 904	524	256	1 192	1 308
Financial balance sheet									
51	Financial net worth	62 513	67 492	83 664	79 342	85 488	92 548	95 337	103 565
52	Financial assets	63 828	68 838	84 995	106 680	112 887	120 842	124 789	134 000
53	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54	Currency and deposits	48 270	51 654	65 647	80 643	84 531	93 516	96 027	99 049
55	Debt securities	4 849	6 908	7 753	8 966	9 006	7 925	8 991	10 759
56	Loans	260	1 279	1 372	418	1 677	88	139	176
57	Equity and investment fund shares/units	4 959	5 196	4 724	6 289	6 416	7 266	8 927	10 030
58	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	5 490	3 801	5 499	10 364	11 257	12 047	10 705	13 986
61	Financial liabilities	1 315	1 346	1 331	27 338	27 399	28 294	29 452	30 435
62	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63	Currency and deposits	..	..	..	..	..	..	..	..
64	Debt securities	..	..	..	..	..	..	..	..
65	Loans	1 315	1 346	1 331	1 171	1 287	1 430	1 411	1 143
66	Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68	Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69	Other accounts payable	0	0	0	26 167	26 112	26 864	28 041	29 292

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/7e87e>.

Source: Statistisches Bundesamt (Destatis) via Eurostat.

GERMANY

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	970 362	982 369	1 041 026	1 079 174	1 115 995	1 156 085	1 205 116	1 262 711
2 Total tax receipts and actual social contributions	938 962	949 785	1 008 155	1 046 237	1 082 551	1 122 060	1 170 598	1 226 649
3 Total tax receipts	554 747	556 189	598 771	624 853	650 964	674 107	704 298	738 956
4 Taxes on production and imports	275 529	277 619	295 130	300 682	305 792	314 894	325 745	334 727
5 Taxes on products	259 836	262 162	277 415	281 603	286 022	294 775	305 511	314 159
6 Value added type taxes	177 701	180 213	189 910	194 034	197 005	203 081	211 616	218 784
7 Taxes and duties on imports, excluding VAT	13 503	15 296	18 152	17 485	18 222	19 098	18 854	21 011
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	13 503	15 296	18 152	17 485	18 222	19 098	18 854	21 011
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	13 503	15 296	18 152	17 485	18 222	19 098	18 854	21 011
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	68 632	66 653	69 353	70 084	70 795	72 596	75 041	74 364
17 Excise duties and consumption taxes	50 189	48 149	48 199	47 390	46 403	46 008	46 478	43 906
18 Stamp taxes	4 850	5 291	6 366	7 389	8 395	9 339	11 248	12 408
19 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	1 753	1 620	1 625	1 631	1 779	1 805	1 939	1 968
23 Taxes on insurance premiums	10 885	10 588	11 132	11 546	11 979	13 073	12 828	13 352
24 Other taxes on specific services	0	0	959	954	955	988	1 027	1 075
25 General sales or turnover taxes	364	340	316	284	288	284	292	292
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	591	665	756	890	996	1 099	1 229	1 363
29 Other taxes on production	15 693	15 457	17 715	19 079	19 770	20 119	20 234	20 568
30 Taxes on land, buildings or other structures	10 936	11 313	11 677	12 015	12 372	12 691	13 213	13 654
31 Taxes on the use of fixed assets	1 880	1 944	1 936	1 984	2 004	2 007	2 096	2 139
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	52	58	153	159	152	160	161	170
35 Taxes on pollution	1 081	390	1 422	2 260	1 958	1 938	1 764	1 490
36 Under-compensation of VAT (flat rate system)	320	320	320	320	320	320	320	320
37 Other taxes on production n.e.c.	1 424	1 432	2 207	2 341	2 964	3 003	2 680	2 795
38 Current taxes on income and wealth	274 678	274 165	299 396	319 866	340 540	353 761	372 263	397 223
39 Taxes on income	267 770	267 013	292 156	312 553	326 237	338 809	357 181	382 112
40 Taxes on individual or household income including holding gains	217 749	209 858	220 395	237 186	251 649	261 277	275 513	288 279
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	45 607	52 932	64 980	70 018	68 196	69 326	71 689	83 668
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	4 414	4 223	6 781	5 349	6 392	8 206	9 979	10 165
50 Other current taxes	6 908	7 152	7 240	7 313	14 303	14 952	15 082	15 111
51 Current taxes on capital	0	1	-5	-1	-1	0	0	0
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	6 589	6 820	6 777	6 760	6 780	6 798	7 026	7 143
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	319	331	468	554	7 524	8 154	8 056	7 968
57 Capital taxes	4 540	4 405	4 245	4 305	4 632	5 452	6 290	7 006
58 Taxes on capital transfers	4 540	4 405	4 245	4 305	4 632	5 452	6 290	7 006
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	384 215	393 596	409 384	421 384	431 587	447 953	466 300	487 693
62 Employers' actual social contributions	160 936	167 206	173 782	179 852	184 217	191 370	199 153	206 782
63 Compulsory	160 936	167 206	173 782	179 852	184 217	191 370	199 153	206 782
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	150 578	155 283	164 960	170 564	174 333	181 611	188 972	199 378
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	31 400	32 584	32 871	32 937	33 444	34 025	34 518	36 062
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

GERMANY

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	290 894	293 787	316 009	325 934	333 457	343 703	352 871	360 881
2 Total tax receipts and actual social contributions	284 360	286 794	309 285	319 164	326 431	336 666	346 007	353 456
3 Total tax receipts	284 360	286 794	309 285	319 164	326 431	336 666	346 007	353 456
4 Taxes on production and imports	171 796	171 897	184 339	185 493	186 815	191 608	193 307	190 848
5 Taxes on products	169 675	169 403	180 065	180 213	181 993	186 814	188 963	186 688
6 Other taxes on production	2 121	2 494	4 274	5 280	4 822	4 794	4 344	4 160
7 Current taxes on income and wealth	112 564	114 897	124 946	133 671	139 616	145 058	152 700	162 608
8 Taxes on income	109 634	108 354	118 460	127 212	133 130	138 563	145 990	155 795
9 Other current taxes	2 930	6 543	6 486	6 459	6 486	6 495	6 710	6 813
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	6 534	6 993	6 724	6 770	7 026	7 037	6 864	7 425
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	220 869	219 098	233 073	244 927	261 417	272 405	287 987	309 690
2 Total tax receipts and actual social contributions	200 529	198 160	211 715	223 496	239 861	250 318	265 428	286 405
3 Total tax receipts	200 529	198 160	211 715	223 496	239 861	250 318	265 428	286 405
4 Taxes on production and imports	89 896	91 588	95 731	99 586	102 870	106 654	114 480	125 258
5 Taxes on products	86 009	88 664	92 790	96 613	99 086	102 796	110 568	121 222
6 Other taxes on production	3 887	2 924	2 941	2 973	3 784	3 858	3 912	4 036
7 Current taxes on income and wealth	106 093	102 167	111 739	119 605	132 359	138 212	144 658	154 141
8 Taxes on income	102 636	102 088	111 644	119 417	125 189	130 426	136 976	146 568
9 Other current taxes	3 457	79	95	188	7 170	7 786	7 682	7 573
10 Capital taxes	4 540	4 405	4 245	4 305	4 632	5 452	6 290	7 006
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	20 340	20 938	21 358	21 431	21 556	22 087	22 559	23 285
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	72 979	74 453	81 090	85 354	87 934	90 422	96 242	102 616
2 Total tax receipts and actual social contributions	69 858	71 235	77 771	82 193	84 672	87 123	92 863	99 095
3 Total tax receipts	69 858	71 235	77 771	82 193	84 672	87 123	92 863	99 095
4 Taxes on production and imports	13 837	14 134	15 060	15 603	16 107	16 632	17 958	18 621
5 Taxes on products	4 152	4 095	4 560	4 777	4 943	5 165	5 980	6 249
6 Other taxes on production	9 685	10 039	10 500	10 826	11 164	11 467	11 978	12 372
7 Current taxes on income and wealth	56 021	57 101	62 711	66 590	68 565	70 491	74 905	80 474
8 Taxes on income	55 500	56 571	62 052	65 924	67 918	69 820	74 215	79 749
9 Other current taxes	521	530	659	666	647	671	690	725
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	3 121	3 218	3 319	3 161	3 262	3 299	3 379	3 521
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	385 620	395 031	410 854	422 959	433 187	449 555	468 016	489 524
2 Total tax receipts and actual social contributions	384 215	393 596	409 384	421 384	431 587	447 953	466 300	487 693
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	384 215	393 596	409 384	421 384	431 587	447 953	466 300	487 693
12 Imputed social contributions	1 405	1 435	1 470	1 575	1 600	1 602	1 716	1 831
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/e1a2a>.

Source: Statistisches Bundesamt (Destatis) via Eurostat.

GERMANY

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	1 170 508	1 219 219	1 208 565	1 221 782	1 263 718	1 298 207	1 333 861	..
2 General public services	162 028	169 181	180 388	180 065	182 798	189 074	180 394	..
3 Defence	27 811	27 992	28 920	30 873	30 592	29 323	30 491	..
4 Public order and safety	40 014	40 867	41 907	43 062	44 372	45 711	47 465	..
5 Economic affairs	99 392	124 508	98 966	94 901	94 141	92 040	95 191	..
6 Environment protection	17 729	15 479	15 796	16 569	17 447	17 791	18 468	..
7 Housing and community amenities	16 118	14 491	13 394	12 079	11 677	11 431	11 614	..
8 Health	174 999	179 782	183 720	188 042	199 004	209 440	217 241	..
9 Recreation, culture and religion	20 517	20 992	21 550	20 681	28 901	30 251	30 831	..
10 Education	105 935	112 339	115 779	116 135	120 903	123 926	127 394	..
11 Social protection	505 965	513 588	508 145	519 375	533 883	549 220	574 772	..
<i>of which:</i>								
12 Compensation of employees	197 812	203 528	208 645	212 337	217 915	224 113	228 625	..
13 General public services	36 733	38 566	39 733	41 245	42 883	44 089	45 203	..
14 Defence	12 852	12 725	12 666	12 748	12 691	12 605	12 556	..
15 Public order and safety	27 736	28 273	28 881	29 601	30 249	31 068	31 765	..
16 Economic affairs	14 081	14 286	15 017	14 624	14 875	15 097	15 390	..
17 Environment protection	2 342	2 391	2 459	2 489	2 580	2 664	2 750	..
18 Housing and community amenities	3 587	3 591	3 698	3 823	3 981	4 119	4 208	..
19 Health	10 014	10 264	10 919	11 585	12 128	12 624	13 093	..
20 Recreation, culture and religion	6 281	6 335	6 767	6 896	7 020	7 295	7 379	..
21 Education	63 242	65 369	67 328	68 098	69 818	72 060	73 193	..
22 Social protection	20 944	21 728	21 177	21 228	21 690	22 492	23 088	..
23 Gross capital formation	58 284	59 405	61 391	61 505	60 703	60 940	64 250	..
24 General public services	11 854	11 726	12 223	13 394	12 807	14 051	14 177	..
25 Defence	6 735	6 172	6 408	7 091	6 760	5 812	6 780	..
26 Public order and safety	2 356	2 389	2 370	2 515	2 651	2 550	2 792	..
27 Economic affairs	18 635	17 912	18 453	18 528	17 487	17 605	19 137	..
28 Environment protection	2 667	2 726	3 434	3 716	3 811	3 519	3 794	..
29 Housing and community amenities	2 128	2 089	1 983	1 902	2 015	2 195	2 219	..
30 Health	1 063	1 332	1 535	1 535	1 566	1 705	1 608	..
31 Recreation, culture and religion	3 424	3 784	3 671	2 838	3 040	3 266	3 317	..
32 Education	8 476	10 312	10 329	8 872	9 261	8 987	9 157	..
33 Social protection	946	963	985	1 114	1 305	1 250	1 269	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	366 215	414 753	386 933	381 766	377 757	376 582	383 596	..
2 General public services	97 869	105 453	114 887	111 702	114 124	115 261	111 165	..
3 Defence	28 310	28 506	29 539	31 521	31 298	30 871	32 287	..
4 Public order and safety	3 767	3 960	4 299	4 557	4 783	4 872	5 047	..
5 Economic affairs	40 337	72 629	40 356	34 610	35 069	31 244	34 592	..
6 Environment protection	7 240	4 428	4 373	5 138	5 302	5 542	5 723	..
7 Housing and community amenities	4 115	3 312	2 710	2 369	2 179	2 059	2 209	..
8 Health	5 247	5 318	5 438	5 598	5 875	6 338	6 454	..
9 Recreation, culture and religion	1 559	1 461	1 609	1 730	1 923	2 287	2 512	..
10 Education	4 426	4 007	4 546	5 121	5 510	9 464	10 511	..
11 Social protection	173 345	185 679	179 176	179 420	171 694	168 644	173 096	..
III.3 STATE GOVERNMENT								
1 Total expenditure	329 405	338 363	350 990	354 419	370 331	382 510	394 290	..
2 General public services	92 582	92 782	95 891	99 180	101 959	105 367	103 907	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	30 540	31 118	31 633	32 224	32 846	33 827	35 178	..
5 Economic affairs	37 508	37 922	40 760	40 417	39 736	41 195	42 385	..
6 Environment protection	3 081	3 330	3 700	3 154	3 274	3 366	3 625	..
7 Housing and community amenities	6 178	5 616	4 914	4 253	4 073	3 860	3 859	..
8 Health	8 795	9 582	9 312	8 941	9 141	9 240	9 825	..
9 Recreation, culture and religion	7 032	7 212	7 840	7 130	14 880	15 390	15 779	..
10 Education	83 587	87 688	91 372	90 246	92 967	95 806	99 134	..
11 Social protection	60 102	63 113	65 568	68 874	71 455	74 459	80 598	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	194 809	202 901	207 505	208 391	218 949	228 839	235 546	..
2 General public services	35 589	36 517	37 472	36 769	39 248	43 096	41 007	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	6 202	6 332	6 531	6 799	7 273	7 578	7 848	..
5 Economic affairs	29 050	30 458	32 259	30 217	30 568	31 466	32 208	..
6 Environment protection	8 733	8 759	8 995	9 052	9 630	9 755	10 076	..
7 Housing and community amenities	8 090	7 864	7 880	7 632	7 784	8 000	8 201	..
8 Health	3 454	3 568	4 069	4 515	5 006	4 939	5 314	..
9 Recreation, culture and religion	13 004	13 454	13 173	12 794	13 089	13 716	13 936	..
10 Education	28 398	31 370	31 676	31 672	33 814	34 608	36 352	..
11 Social protection	62 289	64 579	65 450	68 941	72 537	75 681	80 604	..

GERMANY

Table III. Expenditure by function (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	506 290	513 266	513 307	520 745	534 618	554 598	576 986	..
2 General public services	649	760	771	811	860	917	886	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	17 055	16 973	14 329	11 434	7 252	7 039	6 672	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	159 347	163 151	166 700	170 695	180 774	191 127	198 182	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	329 239	332 382	331 507	337 805	345 732	355 515	371 246	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/394a6>.

Source: Statistisches Bundesamt (Destatis) via Eurostat.

GREECE

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	38 929	36 081	33 609	31 660	29 070	28 735	28 411	28 410
b	Saving, net	-31 398	-26 620	-25 067	-15 554	-7 509	-9 042	-7 286	-2 076
c	Net lending (+)/Net borrowing (-)	-35 966	-25 309	-21 280	-17 000	-23 774	-6 407	-10 083	790
d	Total revenue	92 488	93 307	90 693	88 923	88 544	83 222	84 802	87 384
	<i>of which:</i>								
e	Total tax receipts	48 642	47 386	47 323	46 785	44 549	45 122	45 514	48 153
f	Actual social contributions	24 150	24 748	22 138	20 932	19 354	18 575	18 807	19 313
g	Total expenditure	128 454	118 616	111 973	105 923	112 318	89 629	94 885	86 594
	<i>of which:</i>								
h	Interest	11 972	13 239	15 076	9 744	7 275	7 096	6 322	5 651
i	Compensation of employees	31 060	28 066	26 102	24 498	22 056	21 906	21 600	21 620
j	Social benefits and transfers in kind	48 928	47 328	47 489	44 347	38 660	38 876	39 020	39 394
k	Gross fixed capital formation	13 559	8 330	5 089	4 788	6 210	6 549	6 830	5 625
l	Total liabilities (consolidated)	320 681	287 480	226 385	318 822	329 921	328 652	327 065	331 256
m	Financial net worth	-243 029	-207 535	-149 996	-201 518	-225 232	-241 668	-258 889	-259 567
n	Deficit/Surplus	-35 966	-25 309	-21 280	-17 000	-23 774	-6 407	-10 083	790
o	Maastricht debt	301 062	330 570	356 289	305 096	320 509	319 726	311 763	315 036
p	Gross domestic product	237 534	226 031	207 029 p	191 204 p	180 654 p	178 656 p	176 312 p	174 199 p
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	54 860	49 943	43 808	41 441	37 646	37 418	37 059	36 815
2	Market output and output for own final use	1 373	1 251	1 224	1 165	1 293	1 299	1 404	1 404
3	Non-market output	53 487	48 692	42 584	40 276	36 353	36 119	35 655	35 411
4	Payments for non-market output	5 431	5 631	4 719	4 160	3 781	3 707	3 755	4 294
5	Non-market output, other	48 056	43 061	37 865	36 116	32 572	32 412	31 900	31 117
6	Market output and payments for non-market output (2 + 4)	6 804	6 882	5 943	5 325	5 074	5 006	5 159	5 698
7	Intermediate consumption	15 931	13 862	10 199	9 781	8 576	8 683	8 648	8 405
8	Value added, gross	38 929	36 081	33 609	31 660	29 070	28 735	28 411	28 410
9	Consumption of fixed capital	7 822	7 978	7 456	7 114	6 967	6 795	6 770	6 749
10	Value added, net	31 107	28 103	26 153	24 546	22 103	21 940	21 641	21 661
Generation of income account									
11	Compensation of employees, payable	31 060	28 066	26 102	24 498	22 056	21 906	21 600	21 620
12	Other taxes on production, payable	47	37	52	48	48	34	41	41
13	Other subsidies on production, receivable	0	0	1	0	1	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	27 826	28 454	27 971	25 944	25 453	27 624	28 253	29 999
16	Subsidies, payable	234	343	1 330	1 253	1 937	1 644	1 674	1 700
17	Property income, receivable	1 628	1 514	1 489	1 570	1 113	817	705	972
18	Property income, payable	11 993	13 258	15 078	9 747	7 282	7 099	6 325	5 654
19	Interest, payable	11 972	13 239	15 076	9 744	7 275	7 096	6 322	5 651
20	Other property income, payable	21	19	2	3	7	3	3	3
21	Balance of primary incomes, net	17 227	16 367	13 052	16 514	17 347	19 698	20 959	23 617
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	20 292	18 682	19 102	20 680	18 934	17 361	17 095	18 018
23	Social contributions, receivable	29 344	29 700	27 272	26 621	24 455	24 088	24 422	24 908
24	Actual social contributions	24 150	24 748	22 138	20 932	19 354	18 575	18 807	19 313
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	3 356	3 359	4 161	3 936	6 134	4 108	3 965	4 709
27	Current taxes on income and wealth, payable	102	50	27	20	16	25	49	88
28	Social benefits other than social transfers in kind, payable	41 584	40 114	40 392	38 838	34 259	35 075	34 989	35 217
29	Social transfers in kind (via market producers), payable	7 344	7 214	7 097	5 509	4 401	3 801	4 031	4 177
30	Social benefits and transfers in kind (via market producers), payable	48 928	47 328	47 489	44 347	38 660	38 876	39 020	39 394
31	Other current transfers, payable	4 531	4 289	3 273	2 822	3 131	2 984	2 758	2 729
32	Disposable income, net	24 002	23 655	19 895	26 071	29 464	27 171	28 645	33 218
Use of disposable income account									
33	Final consumption expenditure	55 400	50 275	44 962	41 625	36 973	36 213	35 931	35 294
34	Individual consumption expenditure	26 000	24 473	22 099	19 601	17 206	16 285	16 162	15 841
35	Collective consumption expenditure	29 400	25 802	22 863	22 024	19 767	19 928	19 769	19 453
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-23 576	-18 642	-17 611	-8 440	-542	-2 247	-516	4 673
38	Saving, net	-31 398	-26 620	-25 067	-15 554	-7 509	-9 042	-7 286	-2 076
Capital account									
39	Consumption of fixed capital	7 822	7 978	7 456	7 114	6 967	6 795	6 770	6 749
40	Capital transfers, receivable	3 238	4 716	4 754	4 847	7 380	4 218	5 203	3 080
41	Capital taxes	524	250	250	161	162	137	166	136
42	Other capital transfers and investment grants, receivable	2 714	4 466	4 504	4 686	7 218	4 081	5 037	2 944
43	Capital transfers, payable	3 091	2 930	3 234	8 488	21 985	1 254	6 485	6 222
44	Gross capital formation and acquisitions of non-produced assets	12 537	8 453	5 189	4 919	8 627	7 124	8 285	6 341
45	Gross capital formation	12 178	8 288	5 026	4 838	8 548	7 072	8 211	6 289
46	Gross fixed capital formation	13 559	8 330	5 089	4 788	6 210	6 549	6 830	5 625
47	Changes in inv. and acquisitions less disposals of valuables	-1 381	-42	-63	50	2 338	523	1 381	664
48	Acquisitions less disposals of non-produced non-financial assets	359	165	163	81	79	52	74	52
49	Net lending (+)/Net borrowing (-)	-35 966	-25 309	-21 280	-17 000	-23 774	-6 407	-10 083	790
50	Total expenditure	128 454	118 616	111 973	105 923	112 318	89 629	94 885	86 594
51	Total revenue	92 488	93 307	90 693	88 923	88 544	83 222	84 802	87 384

GREECE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-34 760	-20 501	-21 462	-20 913	-23 857	-5 622	-5 971	1 726
53 Total financial assets	3 466	4 302	-208	40 871	-11 550	-11 143	-13 112	4 217
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	-392	5 203	-2 347	4 396	1 446	-4 380	-2 216	5 595
56 Debt securities	39	0	-48	12 039	67	-1 759	-11 758	-60
57 Loans	3 670	146	831	-4 995	-418	-162	-295	-284
58 Equity and investment fund shares/units	-119	381	653	29 664	-11 682	-1 684	2 005	-2 183
59 Insurance pension and standardised guarantees	5	5	1	1	-1	-3	0	0
60 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
61 Other accounts receivable	264	-1 433	702	-235	-961	-3 156	-848	1 148
62 Financial liabilities	38 226	24 803	21 254	61 784	12 308	-5 522	-7 141	2 491
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	793	-488	-113	-35	34	242	-847	435
65 Debt securities	37 758	-96	-12 273	-46 393	-14 698	-8 626	-8 130	-4 046
66 Loans	-2 088	24 738	36 460	107 797	30 737	5 484	-220	7 692
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	135	313	87	-324	-97	-65	-6	-9
69 Financial derivatives and employee stock options	-522	951	166	-1 304	2 320	-200	290	-54
70 Other accounts payable	2 149	-614	-3 072	2 043	-5 988	-2 356	1 773	-1 527
Financial balance sheet								
71 Financial net worth	-243 029	-207 535	-149 996	-201 518	-225 232	-241 668	-258 889	-259 567
72 Financial assets	77 652	79 946	76 389	117 304	104 690	86 984	68 177	71 690
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	11 099	16 301	14 006	18 153	19 784	15 282	15 633	21 325
75 Debt securities	741	741	693	12 732	14 480	12 891	868	810
76 Loans	5 261	5 407	6 238	1 243	825	4 990	4 698	4 405
77 Equity and investment fund shares/units	36 356	34 729	31 982	61 939	47 201	34 451	28 373	25 398
78 Insurance pension and standardised guarantees	42	47	48	49	48	45	45	43
79 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
80 Other accounts receivable	24 153	22 720	23 422	23 187	22 351	19 324	18 560	19 708
81 Financial liabilities	320 681	287 480	226 385	318 822	329 921	328 652	327 065	331 256
82 Monetary gold and special drawing rights	0	0	0	0	0	0	996	998
83 Currency and deposits	1 694	1 203	1 106	1 054	1 088	6 374	5 546	5 993
84 Debt securities	256 477	198 822	102 704	78 384	63 993	53 454	46 966	44 387
85 Loans	37 007	61 915	99 197	212 502	241 119	247 772	250 419	258 084
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	135	455	542	226	128	63	47	38
88 Financial derivatives and employee stock options	980	1 311	2 134	3 910	6 836	6 500	4 173	4 366
89 Other accounts payable	24 388	23 774	20 702	22 745	16 757	14 488	18 918	17 391
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	44 726	39 604	35 519	34 407	31 302	31 750	31 547	30 992
2 Intermediate consumption	11 377	9 621	7 160	7 457	6 356	6 641	6 852	6 499
3 Value added, gross	33 349	29 983	28 359	26 950	24 946	25 109	24 695	24 493
4 Value added, net	26 638	24 039	22 414	21 346	19 095	19 381	19 217	18 911
Generation of income account								
5 Compensation of employees, payable	26 595	24 005	22 366	21 302	19 052	19 351	19 180	18 877
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	25 434	27 315	26 858	24 890	24 422	26 622	27 438	29 257
8 Subsidies, payable	234	343	467	874	1 635	1 296	1 350	1 441
9 Interest, payable	12 629	14 313	15 994	10 090	7 416	7 219	6 502	5 912
10 Balance of primary incomes, net	13 770	13 996	11 733	15 358	16 373	18 858	20 218	22 797
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	19 288	17 658	18 077	19 637	17 916	16 383	16 108	16 965
12 Social contributions, receivable	6 586	6 263	6 416	6 552	5 854	6 253	6 359	6 329
13 Actual social contributions	1 396	1 315	1 285	866	756	742	745	735
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	2 562	3 053	3 637	3 354	5 554	3 308	3 170	3 763
16 Social benefits other than social transfers in kind, payable	7 825	7 260	7 445	7 322	6 729	7 784	7 415	7 527
17 Social transfers in kind (via market producers), payable	90	87	80	91	116	94	87	79
18 Other current transfers, payable	26 249	22 383	23 329	20 310	22 267	18 643	17 518	19 750
19 Disposable income, net	8 031	11 278	9 063	17 251	16 688	18 354	20 883	22 501
Use of disposable income account								
20 Final consumption expenditure	38 792	34 184	30 482	30 107	27 300	27 794	27 414	26 310
21 Individual consumption expenditure	14 603	14 040	12 304	12 324	11 267	11 250	11 005	10 394
22 Collective consumption expenditure	24 189	20 144	18 178	17 783	16 033	16 544	16 409	15 916
23 Saving, gross	-24 050	-16 962	-15 474	-7 252	-4 761	-3 712	-1 053	1 773
24 Saving, net	-30 761	-22 906	-21 419	-12 856	-10 612	-9 440	-6 531	-3 809
Capital account								
25 Capital transfers, receivable	3 161	4 524	4 539	4 565	7 121	3 961	5 050	3 022
26 Capital transfers, payable	5 339	5 483	4 284	9 674	22 918	2 072	7 279	1 331
27 Gross capital formation	9 293	6 071	3 961	3 652	7 288	5 844	6 646	5 093
28 Acquisitions less disposals of non-produced non-financial assets	290	127	130	56	53	36	56	32
29 Net lending (+)/Net borrowing (-)	-35 811	-24 119	-19 310	-16 069	-27 899	-7 703	-9 984	-1 661
30 Total expenditure	100 083	89 793	85 291	80 890	93 891	69 031	72 961	66 651
31 Total revenue	64 272	65 674	65 981	64 821	65 992	61 328	62 977	64 990

GREECE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-34 697	-19 560	-19 216	-19 891	-28 087	-6 820	-6 411	-889
33 Total financial assets	2 657	4 895	7	37 320	-11 987	-9 301	-12 664	2 768
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-846	5 797	-2 459	3 736	-108	-4 090	-1 540	4 654
36 Debt securities	0	0	0	9 137	1 274	-254	-11 709	-52
37 Loans	3 674	177	868	-4 911	-400	-168	-175	-253
38 Equity and investment fund shares/units	-452	48	641	29 632	-11 867	-1 646	1 638	-2 187
39 Insurance pension and standardised guarantees	1	1	0	0	-1	-2	-1	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	280	-1 129	958	-273	-884	-3 141	-877	607
42 Financial liabilities	37 354	24 455	19 223	57 211	16 100	-2 481	-6 253	3 658
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	793	-488	-113	-35	34	291	-836	540
45 Debt securities	37 693	1 102	-13 447	-49 877	-13 716	-10 386	-7 308	-3 914
46 Loans	-2 332	24 140	36 837	108 208	30 731	8 647	405	7 790
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	135	313	87	-324	-97	-65	-6	-9
49 Financial derivatives and employee stock options	-522	951	166	-1 304	2 320	-200	290	-54
50 Other accounts payable	1 586	-1 562	-4 306	543	-3 172	-767	1 202	-695
Financial balance sheet								
51 Financial net worth	-278 923	-234 034	-166 120	-216 544	-242 931	-259 560	-277 622	-280 647
52 Financial assets	61 549	66 032	64 073	100 999	89 153	74 771	56 049	58 499
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	6 082	11 674	9 281	13 015	13 055	9 324	10 329	15 080
55 Debt securities	0	0	0	9 137	12 037	12 025	54	3
56 Loans	4 453	4 630	5 498	587	187	5 290	5 118	4 855
57 Equity and investment fund shares/units	32 359	32 202	30 810	60 049	46 548	33 820	27 031	24 436
58 Insurance pension and standardised guarantees	14	15	15	15	14	12	11	11
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	18 640	17 511	18 469	18 196	17 312	14 300	13 507	14 114
61 Financial liabilities	340 473	300 066	230 193	317 544	332 084	334 331	333 671	339 146
62 Monetary gold and special drawing rights	0	0	0	0	0	0	996	998
63 Currency and deposits	1 694	1 203	1 106	1 054	1 088	6 538	5 721	6 273
64 Debt securities	281 579	218 287	114 249	85 931	72 171	59 302	53 675	51 344
65 Loans	34 788	59 075	96 734	210 450	239 061	249 808	253 080	260 843
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	135	455	542	226	128	63	47	38
68 Financial derivatives and employee stock options	980	1 311	2 134	3 910	6 836	6 500	4 173	4 366
69 Other accounts payable	21 297	19 735	15 429	15 972	12 800	12 120	15 979	15 284
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	6 849	7 177	5 630	5 497	5 043	4 641	4 718	5 020
2 Intermediate consumption	2 610	2 335	1 459	1 612	1 628	1 474	1 426	1 505
3 Value added, gross	4 239	4 842	4 171	3 885	3 415	3 167	3 292	3 515
4 Value added, net	3 185	2 916	2 747	2 418	2 320	2 133	2 059	2 387
Generation of income account								
5 Compensation of employees, payable	3 181	2 913	2 744	2 414	2 316	2 129	2 055	2 380
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	587	618	570	589	608	570	537	582
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	88	78	107	88	77	69	64	71
10 Balance of primary incomes, net	558	587	516	568	594	555	522	563
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 004	994	986	1 022	1 008	968	978	1 045
12 Social contributions, receivable	0	0	0	0	0	0	0	0
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	5 222	4 282	4 080	3 368	3 876	3 395	3 224	3 608
16 Social benefits other than social transfers in kind, payable	688	768	831	821	732	789	760	755
17 Social transfers in kind (via market producers), payable	182	275	84	82	179	161	139	160
18 Other current transfers, payable	233	147	115	40	51	46	43	50
19 Disposable income, net	5 862	4 947	4 635	4 095	4 692	4 079	3 911	4 399
Use of disposable income account								
20 Final consumption expenditure	6 383	6 747	5 342	4 968	4 587	4 168	4 197	4 530
21 Individual consumption expenditure	1 172	1 089	657	727	853	784	837	993
22 Collective consumption expenditure	5 211	5 658	4 685	4 241	3 734	3 384	3 360	3 537
23 Saving, gross	533	126	717	594	1 200	945	947	997
24 Saving, net	-521	-1 800	-707	-873	105	-89	-286	-131
Capital account								
25 Capital transfers, receivable	2 278	1 374	866	1 274	992	886	1 132	770
26 Capital transfers, payable	55	38	69	67	168	71	70	35
27 Gross capital formation	2 727	2 094	994	1 153	1 235	1 192	1 497	1 156
28 Acquisitions less disposals of non-produced non-financial assets	69	38	33	30	26	16	18	20
29 Net lending (+)/Net borrowing (-)	-40	-670	487	618	763	552	494	556
30 Total expenditure	9 841	8 692	6 442	6 316	6 422	5 958	6 089	6 154
31 Total revenue	9 801	8 022	6 929	6 934	7 185	6 510	6 583	6 710

GREECE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-292	-621	327	522	699	543	521	620
33 Total financial assets	214	-377	155	270	36	189	443	488
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	212	-421	140	49	203	156	106	501
36 Debt securities	0	41	13	-34	-44	5	1	-6
37 Loans	0	0	0	0	0	89	265	-85
38 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
39 Insurance pension and standardised guarantees	2	2	2	1	1	0	1	1
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	0	0	0	254	-124	-62	70	77
42 Financial liabilities	506	244	-172	-252	-663	-354	-78	-131
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	256	-17	-159	-126	45	-86	-94	-144
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	250	261	-13	-126	-708	-268	16	13
Financial balance sheet								
51 Financial net worth	-975	-1 460	-1 164	-597	339	991	1 572	2 192
52 Financial assets	2 333	2 116	2 240	2 555	2 828	3 137	3 640	4 129
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	1 865	1 613	1 753	1 807	2 113	2 392	2 558	3 059
55 Debt securities	15	48	30	35	0	4	5	1
56 Loans	312	312	312	312	312	401	666	581
57 Equity and investment fund shares/units	100	100	100	100	100	100	100	100
58 Insurance pension and standardised guarantees	19	22	23	25	26	25	26	26
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	22	22	22	276	277	215	285	362
61 Financial liabilities	3 308	3 576	3 404	3 152	2 489	2 146	2 068	1 937
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	2 031	2 038	1 879	1 753	1 798	1 723	1 629	1 485
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	1 277	1 538	1 525	1 399	691	423	439	452
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	3 285	3 162	2 659	1 537	1 301	1 027	794	803
2 Intermediate consumption	1 944	1 906	1 580	712	592	568	370	401
3 Value added, gross	1 341	1 256	1 079	825	709	459	424	402
4 Value added, net	1 284	1 148	992	782	688	426	365	363
Generation of income account								
5 Compensation of employees, payable	1 284	1 148	992	782	688	426	365	363
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	1 805	521	543	465	423	432	278	160
8 Subsidies, payable	0	0	863	379	302	348	324	259
9 Interest, payable	15	21	71	24	11	8	3	3
10 Balance of primary incomes, net	2 899	1 784	803	588	380	285	219	257
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	30	39	21	10	10	9	8
12 Social contributions, receivable	22 758	23 437	20 856	20 069	18 601	17 835	18 063	18 579
13 Actual social contributions	22 754	23 433	20 853	20 066	18 598	17 833	18 062	18 578
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	17 819	14 894	16 765	14 873	15 950	13 186	12 526	14 480
16 Social benefits other than social transfers in kind, payable	33 071	32 086	32 116	30 695	26 798	26 502	26 814	26 935
17 Social transfers in kind (via market producers), payable	7 072	6 852	6 933	5 336	4 106	3 546	3 805	3 938
18 Other current transfers, payable	296	629	150	131	59	76	152	71
19 Disposable income, net	10 109	7 430	6 197	4 725	8 084	4 738	3 851	6 318
Use of disposable income account								
20 Final consumption expenditure	10 225	9 344	9 138	6 550	5 086	4 251	4 320	4 454
21 Individual consumption expenditure	10 225	9 344	9 138	6 550	5 086	4 251	4 320	4 454
22 Collective consumption expenditure	0	0	0	0	0	0	0	0
23 Saving, gross	-59	-1 806	-2 854	-1 782	3 019	520	-410	1 903
24 Saving, net	-116	-1 914	-2 941	-1 825	2 998	487	-469	1 864
Capital account								
25 Capital transfers, receivable	295	1 680	646	343	440	420	406	206
26 Capital transfers, payable	193	271	178	82	72	160	521	174
27 Gross capital formation	158	123	71	33	25	36	68	40
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	-5	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-115	-520	-2 457	-1 549	3 362	744	-593	1 895
30 Total expenditure	44 033	43 036	42 954	38 169	32 653	31 670	32 422	32 184
31 Total revenue	43 918	42 516	40 497	36 620	36 015	32 414	31 829	34 079

GREECE

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	229	-319	-2 574	-1 544	3 531	655	-81	1 996
33 Total financial assets	531	983	-1 545	-203	1 384	-562	276	1 148
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	242	-173	-28	612	1 351	-397	-771	545
36 Debt securities	-26	1 157	-1 235	-547	-181	-3 270	773	130
37 Loans	-4	-31	-37	-84	-18	3 097	-52	6
38 Equity and investment fund shares/units	334	333	12	33	185	-37	367	3
39 Insurance pension and standardised guarantees	1	1	0	0	-1	-1	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	-16	-304	-256	-216	47	47	-41	464
42 Financial liabilities	302	1 302	1 029	1 340	-2 147	-1 218	357	-848
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	-11	615	-218	-286	-39	103	-198	-3
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	313	687	1 247	1 626	-2 108	-1 321	555	-845
Financial balance sheet								
51 Financial net worth	36 869	27 958	17 288	15 623	17 361	16 901	17 161	18 889
52 Financial assets	38 871	31 263	21 620	21 297	20 887	19 212	19 828	20 707
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	3 151	3 014	2 972	3 331	4 616	3 730	2 921	3 466
55 Debt securities	25 828	20 158	12 208	11 108	10 621	6 710	7 518	7 764
56 Loans	496	465	428	344	326	3 423	3 371	3 377
57 Equity and investment fund shares/units	3 896	2 428	1 072	1 790	553	531	1 242	861
58 Insurance pension and standardised guarantees	9	10	10	10	9	8	7	7
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	5 491	5 187	4 931	4 715	4 762	4 809	4 768	5 232
61 Financial liabilities	2 002	3 304	4 333	5 673	3 526	2 310	2 667	1 819
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	188	803	584	299	260	365	166	163
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	1 814	2 501	3 748	5 374	3 266	1 945	2 500	1 655

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/5c83a>.

Source: Hellenic Statistical Authority (ELSTAT) via Eurostat.

GREECE

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	77 986	77 086	74 595	73 406	69 004	69 210	69 936	73 061
2 Total tax receipts and actual social contributions	72 792	72 134	69 461	67 717	63 903	63 697	64 321	67 466
3 Total tax receipts	48 642	47 386	47 323	46 785	44 549	45 122	45 514	48 153
4 Taxes on production and imports	27 826	28 454	27 971	25 944	25 453	27 624	28 253	29 999
5 Taxes on products	25 420	26 640	25 608	23 156	22 113	22 070	22 065	23 916
6 Value added type taxes	14 879	15 958	15 021	13 713	12 593	12 676	12 885	14 333
7 Taxes and duties on imports, excluding VAT	347	250	286	153	180	107	205	190
8 Import duties	2	1	4	0	5	5	0	0
9 Taxes on imports, excluding VAT and import duties	345	249	282	153	175	102	205	190
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	345	249	282	153	175	102	205	190
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	10 194	10 432	10 301	9 290	9 340	9 287	8 975	9 393
17 Excise duties and consumption taxes	5 957	7 316	7 739	7 020	6 820	6 756	6 722	6 939
18 Stamp taxes	528	432	356	340	301	344	340	329
19 Taxes on financial and capital transactions	1 411	714	503	393	314	215	207	214
20 Car registration taxes	522	269	152	99	112	169	201	227
21 Taxes on entertainment	9	9	4	5	6	4	3	0
22 Taxes on lotteries, gambling and betting	96	92	82	82	100	42	6	4
23 Taxes on insurance premiums	358	404	379	352	316	304	313	408
24 Other taxes on specific services	746	571	480	426	755	794	778	881
25 General sales or turnover taxes	474	546	530	489	507	555	305	261
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	93	79	76	84	109	104	100	130
29 Other taxes on production	2 406	1 814	2 363	2 788	3 340	5 554	6 188	6 083
30 Taxes on land, buildings or other structures	704	446	742	806	785	3 001	3 318	3 480
31 Taxes on the use of fixed assets	174	3	3	7	8	9	6	5
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	484	453	647	644	808	811	984	945
35 Taxes on pollution	17	127	99	650	1 243	1 274	1 222	1 203
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	1 027	785	872	681	496	459	658	450
38 Current taxes on income and wealth	20 292	18 682	19 102	20 680	18 934	17 361	17 095	18 018
39 Taxes on income	17 868	15 953	14 952	16 229	14 015	15 154	14 904	15 877
40 Taxes on individual or household income including holding gains	10 563	8 948	9 823	13 242	10 698	10 478	10 047	10 226
41 Taxes on individual or household income excl. holding gains	10 563	8 948	9 823	13 242	10 698	10 478	10 047	10 226
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	5 961	5 717	4 283	2 088	2 071	3 349	3 800	4 371
44 Taxes on income or profits of corporations excl. holding gains	5 961	5 717	4 283	2 088	2 071	3 349	3 800	4 371
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	59	67	65	72	82	78	108	84
49 Other taxes on income n.e.c.	1 285	1 221	781	827	1 164	1 249	949	1 196
50 Other current taxes	2 424	2 729	4 150	4 451	4 919	2 207	2 191	2 141
51 Current taxes on capital	1 306	1 295	2 968	3 187	2 872	1 307	1 327	1 314
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	866	830	872	978	783	771	804	811
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	252	604	310	286	1 264	129	60	16
57 Capital taxes	524	250	250	161	162	137	166	136
58 Taxes on capital transfers	160	165	123	92	99	111	134	115
59 Capital levies	77	84	68	43	46	25	30	20
60 Other capital taxes n.e.c.	287	1	59	26	17	1	2	1
61 Actual social contributions	24 150	24 748	22 138	20 932	19 354	18 575	18 807	19 313
62 Employers' actual social contributions	11 049	11 456	9 928	9 270	8 473	7 985	7 712	7 716
63 Compulsory	11 049	11 456	9 928	9 270	8 473	7 985	7 712	7 716
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	13 101	13 292	12 210	11 662	10 881	10 590	11 095	11 597
66 Compulsory	13 101	13 292	12 210	11 662	10 881	10 590	11 095	11 597
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	5 194	4 952	5 134	5 689	5 101	5 513	5 615	5 595
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

GREECE

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	51 755	51 402	51 533	51 197	48 308	49 370	50 041	52 667
2 Total tax receipts and actual social contributions	46 565	46 454	46 402	45 511	43 210	43 859	44 427	47 073
3 Total tax receipts	45 169	45 139	45 117	44 645	42 454	43 117	43 682	46 338
4 Taxes on production and imports	25 434	27 315	26 858	24 890	24 422	26 622	27 438	29 257
5 Taxes on products	23 935	25 972	24 982	22 603	21 592	21 560	21 721	23 671
6 Other taxes on production	1 499	1 343	1 876	2 287	2 830	5 062	5 717	5 586
7 Current taxes on income and wealth	19 288	17 658	18 077	19 637	17 916	16 383	16 108	16 965
8 Taxes on income	17 868	15 923	14 913	16 208	14 005	15 144	14 895	15 869
9 Other current taxes	1 420	1 735	3 164	3 429	3 911	1 239	1 213	1 096
10 Capital taxes	447	166	182	118	116	112	136	116
11 Actual social contributions	1 396	1 315	1 285	866	756	742	745	735
12 Imputed social contributions	5 190	4 948	5 131	5 686	5 098	5 511	5 614	5 594
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	1 668	1 696	1 624	1 654	1 662	1 563	1 545	1 647
2 Total tax receipts and actual social contributions	1 668	1 696	1 624	1 654	1 662	1 563	1 545	1 647
3 Total tax receipts	1 668	1 696	1 624	1 654	1 662	1 563	1 545	1 647
4 Taxes on production and imports	587	618	570	589	608	570	537	582
5 Taxes on products	117	156	112	105	117	99	82	93
6 Other taxes on production	470	462	458	484	491	471	455	489
7 Current taxes on income and wealth	1 004	994	986	1 022	1 008	968	978	1 045
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	1 004	994	986	1 022	1 008	968	978	1 045
10 Capital taxes	77	84	68	43	46	25	30	20
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	24 563	23 988	21 438	20 555	19 034	18 277	18 350	18 747
2 Total tax receipts and actual social contributions	24 559	23 984	21 435	20 552	19 031	18 275	18 349	18 746
3 Total tax receipts	1 805	551	582	486	433	442	287	168
4 Taxes on production and imports	1 805	521	543	465	423	432	278	160
5 Taxes on products	1 368	512	514	448	404	411	262	152
6 Other taxes on production	437	9	29	17	19	21	16	8
7 Current taxes on income and wealth	0	30	39	21	10	10	9	8
8 Taxes on income	0	30	39	21	10	10	9	8
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	22 754	23 433	20 853	20 066	18 598	17 833	18 062	18 578
12 Imputed social contributions	4	4	3	3	3	2	1	1
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/7af63>.

Source: Hellenic Statistical Authority (ELSTAT) via Eurostat.

GREECE

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	128 454	118 616	112 376	105 960	112 538	90 014	97 347	..
2 General public services	28 715	27 697	26 669	20 955	17 854	17 925	17 365	..
3 Defence	7 868	6 069	4 955	4 610	3 879	4 757	4 792	..
4 Public order and safety	4 237	4 036	3 587	3 539	3 372	3 763	3 694	..
5 Economic affairs	12 824	10 066	8 460	13 085	29 718	7 350	15 619	..
6 Environment protection	2 087	1 748	1 749	2 114	3 082	2 628	2 603	..
7 Housing and community amenities	884	446	384	426	530	494	430	..
8 Health	16 184	15 507	13 385	11 128	9 313	8 364	7 973	..
9 Recreation, culture and religion	1 561	1 258	1 294	1 276	1 179	1 221	1 223	..
10 Education	9 810	9 280	9 183	8 657	8 257	7 800	7 593	..
11 Social protection	44 284	42 509	42 710	40 170	35 354	35 712	36 055	..
<i>of which:</i>								
12 Compensation of employees	31 060	28 066	26 102	24 498	22 059	21 948	21 649	..
13 General public services	6 603	5 652	4 817	4 842	4 270	4 021	4 441	..
14 Defence	3 838	3 469	3 454	3 307	2 898	3 186	3 204	..
15 Public order and safety	3 769	3 719	3 317	3 249	3 099	3 602	3 480	..
16 Economic affairs	1 625	1 320	1 093	982	825	851	810	..
17 Environment protection	704	634	678	561	517	376	358	..
18 Housing and community amenities	444	77	117	110	63	59	58	..
19 Health	3 933	3 736	3 596	3 104	2 739	2 573	2 312	..
20 Recreation, culture and religion	855	722	784	746	672	663	681	..
21 Education	7 869	7 499	7 535	7 051	6 520	6 219	5 928	..
22 Social protection	1 420	1 238	711	546	456	398	377	..
23 Gross capital formation	12 178	8 288	5 026	4 838	8 528	7 047	8 298	..
24 General public services	2 269	1 369	734	789	874	1 018	1 156	..
25 Defence	2 535	1 454	387	270	210	962	773	..
26 Public order and safety	47	29	28	35	54	94	1	..
27 Economic affairs	4 453	3 329	2 073	2 003	5 288	2 746	4 124	..
28 Environment protection	1 017	691	525	511	716	681	707	..
29 Housing and community amenities	300	247	146	156	180	301	249	..
30 Health	178	112	113	91	96	85	101	..
31 Recreation, culture and religion	289	172	166	153	182	233	232	..
32 Education	921	757	773	778	863	849	845	..
33 Social protection	169	128	81	52	65	78	110	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	100 083	89 793	85 694	80 927	94 075	69 435	75 415	..
2 General public services	50 333	47 151	46 787	38 241	36 484	33 263	32 117	..
3 Defence	7 868	6 069	4 955	4 610	3 879	4 757	4 792	..
4 Public order and safety	4 173	3 985	3 529	3 491	3 328	3 752	3 686	..
5 Economic affairs	10 093	7 402	7 121	11 863	28 540	6 144	13 791	..
6 Environment protection	845	681	753	1 116	2 031	1 728	1 727	..
7 Housing and community amenities	562	177	164	169	124	117	113	..
8 Health	7 314	7 018	5 192	5 126	4 572	4 427	4 018	..
9 Recreation, culture and religion	1 237	987	899	786	671	583	587	..
10 Education	9 628	9 005	8 796	8 136	7 626	7 254	7 072	..
11 Social protection	8 030	7 318	7 498	7 389	6 820	7 410	7 512	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	9 841	8 692	6 442	6 316	6 385	5 960	5 994	..
2 General public services	3 672	3 316	2 412	2 126	1 918	1 692	1 690	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	64	51	58	48	44	11	8	..
5 Economic affairs	2 242	1 764	1 024	1 025	1 063	983	1 161	..
6 Environment protection	1 242	1 067	996	998	1 051	900	876	..
7 Housing and community amenities	322	269	220	257	406	377	317	..
8 Health	0	0	0	0	0	0	0	..
9 Recreation, culture and religion	324	271	395	490	508	638	636	..
10 Education	358	370	487	521	631	546	521	..
11 Social protection	1 617	1 584	850	851	764	813	785	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	44 033	43 036	42 954	38 169	32 653	31 670	32 389	..
2 General public services	15	21	84	40	27	21	9	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	489	900	315	197	115	223	667	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	8 870	8 489	8 193	6 002	4 741	3 937	3 955	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	34 659	33 626	34 362	31 930	27 770	27 489	27 758	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/f7f53>.

Source: Hellenic Statistical Authority (ELSTAT) via Eurostat.

HUNGARY

Table I. General government account (SNA 2008, simplified presentation)

Million HUF

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	3 936 420	3 965 706	3 923 035	3 924 454	4 119 661	4 484 834	4 815 884	5 152 629
b	Saving, net	-1 292 407	-1 373 205	-1 428 432	-797 257	-853 910	-546 993	35 220	-116 294
c	Net lending (+)/Net borrowing (-)	-1 199 355	-1 218 082	-1 532 460	-690 559	-792 768	-895 193	-684 264	-656 532
d	Total revenue	12 108 703	12 186 673	12 463 739	13 259 604	14 109 760	15 237 465	16 541 901	15 878 738
	<i>of which:</i>								
e	Total tax receipts	6 852 755	6 874 528	6 657 147	7 278 285	7 554 131	8 185 940	8 809 565	9 077 220
f	Actual social contributions	3 388 060	3 222 223	3 663 007	3 713 316	3 885 800	4 179 607	4 461 322	4 804 750
g	Total expenditure	13 308 058	13 404 755	13 996 199	13 950 163	14 902 529	16 132 659	17 226 166	16 535 270
	<i>of which:</i>								
h	Interest	1 185 246	1 115 254	1 172 418	1 314 429	1 357 586	1 295 030	1 200 088	1 124 252
i	Compensation of employees	2 958 065	2 935 949	2 866 690	2 849 513	3 028 556	3 338 847	3 594 105	3 856 808
j	Social benefits and transfers in kind	4 971 640	4 926 122	5 038 964	4 994 623	5 125 961	5 142 231	5 169 230	5 250 235
k	Gross fixed capital formation	905 257	995 657	945 860	1 071 609	1 320 440	1 739 133	2 256 473	1 086 196
l	Total liabilities (consolidated)	22 244 155	23 373 811	26 819 319	28 130 210	29 072 743	32 198 995	33 478 265	34 513 723
m	Financial net worth	-15 412 477	-16 447 657	-17 564 942	-19 988 746	-21 194 274	-23 176 668	-23 070 783	-23 399 642
n	Deficit/Surplus	-1 199 355	-1 218 082	-1 532 460	-690 559	-792 768	-895 193	-684 264	-656 532
o	Maastricht debt	20 386 735	21 705 751	22 619 446	22 328 851	22 974 245	24 494 729	25 654 043	26 164 421
p	Gross domestic product	26 424 604	27 224 599	28 304 938	28 781 064	30 247 077	32 591 713	34 324 110	35 420 320
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	5 933 228	6 028 229	5 967 359	6 004 589	6 316 629	6 932 067	7 321 419	7 619 621
2	Market output and output for own final use	132 488	109 631	119 567	116 962	141 465	151 928	189 349	148 846
3	Non-market output	5 800 740	5 918 598	5 847 792	5 887 627	6 175 164	6 780 139	7 132 070	7 470 775
4	Payments for non-market output	716 355	751 656	782 851	779 454	898 930	926 434	998 347	1 016 050
5	Non-market output, other	5 084 385	5 166 942	5 118 941	5 108 173	5 276 234	5 853 705	6 133 724	6 454 725
6	Market output and payments for non-market output (2 + 4)	848 843	861 287	848 418	896 416	1 040 395	1 078 362	1 187 696	1 164 896
7	Intermediate consumption	1 996 808	2 062 523	2 044 324	2 080 135	2 196 968	2 447 233	2 505 535	2 466 992
8	Value added, gross	3 936 420	3 965 706	3 923 035	3 924 454	4 119 661	4 484 834	4 815 884	5 152 629
9	Consumption of fixed capital	977 128	1 014 222	1 038 715	1 057 641	1 074 264	1 128 641	1 200 124	1 282 293
10	Value added, net	2 959 292	2 951 484	2 884 320	2 866 813	3 045 397	3 356 193	3 615 760	3 870 336
Generation of income account									
11	Compensation of employees, payable	2 958 065	2 935 949	2 866 690	2 849 513	3 028 556	3 338 847	3 594 105	3 856 808
12	Other taxes on production, payable	5 547	15 049	17 672	16 996	16 949	17 276	21 656	24 230
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	10 702
14	Operating surplus, net	-4 320	486	-42	304	-108	70	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	4 300 071	4 737 851	4 880 614	5 323 813	5 556 181	5 972 255	6 410 411	6 433 593
16	Subsidies, payable	248 674	292 695	348 101	397 146	397 569	437 544	448 798	505 495
17	Property income, receivable	324 928	295 743	306 564	304 814	221 481	217 606	158 051	157 682
18	Property income, payable	1 185 246	1 115 254	1 172 418	1 314 429	1 357 586	1 295 030	1 200 088	1 124 252
19	Interest, payable	1 185 246	1 115 254	1 172 418	1 314 429	1 357 586	1 295 030	1 200 088	1 124 252
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	3 186 759	3 626 131	3 666 617	3 917 356	4 022 399	4 457 357	4 919 577	4 961 529
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	2 539 015	2 127 905	1 769 071	1 946 962	1 990 762	2 204 138	2 388 170	2 629 901
23	Social contributions, receivable	3 411 895	3 247 064	3 686 046	3 733 980	3 907 469	4 204 093	4 489 203	4 818 207
24	Actual social contributions	3 388 060	3 222 223	3 663 007	3 713 316	3 885 800	4 179 607	4 461 322	4 804 750
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	330 722	392 823	353 120	460 400	607 213	600 836	546 739	449 517
27	Current taxes on income and wealth, payable	1 637	1 211	2 469	3 167	2 981	2 371	1 631	1 318
28	Social benefits other than social transfers in kind, payable	4 234 071	4 238 205	4 311 331	4 346 852	4 453 223	4 491 401	4 475 269	4 530 192
29	Social transfers in kind (via market producers), payable	737 569	687 917	727 633	647 771	672 738	650 830	693 961	720 043
30	Social benefits and transfers in kind (via market producers), payable	4 971 640	4 926 122	5 038 964	4 994 623	5 125 961	5 142 231	5 169 230	5 250 235
31	Other current transfers, payable	703 136	672 853	742 913	749 992	976 577	1 015 110	1 003 885	1 269 169
32	Disposable income, net	4 529 547	4 481 654	4 418 142	4 958 687	5 095 062	5 957 542	6 862 904	7 058 474
Use of disposable income account									
33	Final consumption expenditure	5 821 954	5 854 859	5 846 574	5 755 944	5 948 972	6 504 535	6 827 684	7 174 768
34	Individual consumption expenditure	3 018 090	2 996 136	2 990 614	2 941 422	2 957 956	3 197 246	3 459 645	3 635 184
35	Collective consumption expenditure	2 803 864	2 858 723	2 855 960	2 814 522	2 991 016	3 307 289	3 368 039	3 539 584
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	..	..
37	Saving, gross	-315 279	-358 983	-389 717	260 384	220 354	581 648	1 235 344	1 165 999
38	Saving, net	-1 292 407	-1 373 205	-1 428 432	-797 257	-853 910	-546 993	35 220	-116 294
Capital account									
39	Consumption of fixed capital	977 128	1 014 222	1 038 715	1 057 641	1 074 264	1 128 641	1 200 124	1 282 293
40	Capital transfers, receivable	353 229	524 000	619 906	593 219	786 259	960 175	1 361 632	214 240
41	Capital taxes	13 669	8 752	7 462	7 510	7 188	9 546	10 983	13 728
42	Other capital transfers and investment grants, receivable	339 560	515 248	612 444	585 709	779 071	950 629	1 350 650	200 513
43	Capital transfers, payable	337 624	388 712	821 282	466 975	468 306	673 525	1 014 432	1 054 419
44	Gross capital formation and acquisitions of non-produced assets	899 681	994 387	941 367	1 077 187	1 331 076	1 763 492	2 266 809	982 353
45	Gross capital formation	905 684	996 491	946 172	1 072 390	1 320 420	1 742 311	2 258 676	1 088 745
46	Gross fixed capital formation	905 257	995 657	945 860	1 071 609	1 320 440	1 739 133	2 256 473	1 086 196
47	Changes in inv. and acquisitions less disposals of valuables	427	834	312	781	-20	3 178	2 203	2 549
48	Acquisitions less disposals of non-produced non-financial assets	-6 003	-2 104	-4 805	4 797	10 656	21 181	8 133	-106 392
49	Net lending (+)/Net borrowing (-)	-1 199 355	-1 218 082	-1 532 460	-690 559	-792 768	-895 193	-684 264	-656 532
50	Total expenditure	13 308 058	13 404 755	13 996 199	13 950 163	14 902 529	16 132 659	17 226 166	16 535 270
51	Total revenue	12 108 703	12 186 673	12 463 739	13 259 604	14 109 760	15 237 465	16 541 901	15 878 738

HUNGARY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million HUF

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-1 195 291	-1 218 989	-1 524 457	-722 733	-755 993	-848 069	-681 909	-601 131
53 Total financial assets	-116 199	-414 349	1 152 878	-346 256	-272 561	296 323	177 088	222 735
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	-683 069	-203 662	130 688	106 790	-433 088	245 576	-305 500	715 510
56 Debt securities	-104	12 529	45 595	32 990	79 444	-113 652	-670	-33 089
57 Loans	529 045	-189 946	-144 094	-124 889	-8 209	12 942	100 389	10 933
58 Equity and investment fund shares/units	25 308	-1 789	1 211 450	-212 375	-105 495	122 536	129 631	-6 538
59 Insurance pension and standardised guarantees	-14	-148	-72	190	-410	-74	-46	-136
60 Financial derivatives and employee stock options	-119 468	-84 947	-74 437	-130 548	-114 080	-97 483	-267 607	-126 178
61 Other accounts receivable	132 103	53 614	-16 252	-18 414	309 277	126 478	520 891	-337 767
62 Financial liabilities	1 079 092	804 640	2 677 335	376 477	483 432	1 144 392	858 997	823 866
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	6 690	3 578	3 076	10 124	65	1 270	6 188	4 481
65 Debt securities	-799 825	461 265	-265 705	1 359 270	1 546 025	1 898 004	789 829	998 577
66 Loans	1 886 217	390 023	-180 279	-960 153	-1 110 033	-851 237	298 540	-460 072
67 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
68 Insurance pension and standardised guarantees	-53	-6 491	-1 011	-3 214	-6 963	-1 765	-522	-921
69 Financial derivatives and employee stock options	-293 284	-25 457	-27 850	-18 485	-32 366	-68 559	-19 983	-27 616
70 Other accounts payable	279 347	-18 278	3 149 104	-11 065	86 704	166 679	-215 055	309 417
Financial balance sheet								
71 Financial net worth	-15 412 477	-16 447 657	-17 564 942	-19 988 746	-21 194 274	-23 176 668	-23 070 783	-23 399 642
72 Financial assets	6 831 678	6 926 154	9 254 377	8 141 464	7 878 469	9 022 327	10 407 482	11 114 081
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	1 769 984	1 652 693	1 926 138	1 959 766	1 556 318	1 842 710	1 546 500	2 267 615
75 Debt securities	754	14 020	57 900	92 570	180 263	69 153	74 186	41 962
76 Loans	604 097	434 443	297 921	160 454	152 136	131 366	214 296	225 492
77 Equity and investment fund shares/units	2 991 891	3 125 930	4 950 261	4 130 184	4 107 604	4 502 044	5 141 019	5 511 432
78 Insurance pension and standardised guarantees	2 106	1 958	1 886	2 076	1 666	1 592	1 546	1 410
79 Financial derivatives and employee stock options	99 697	278 714	604 190	397 153	154 335	579 465	1 014 843	995 537
80 Other accounts receivable	1 363 149	1 418 396	1 416 081	1 399 261	1 726 147	1 895 997	2 415 092	2 070 633
81 Financial liabilities	22 244 155	23 373 811	26 819 319	28 130 210	29 072 743	32 198 995	33 478 265	34 513 723
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	16 626	20 204	23 280	33 404	33 469	34 739	40 927	45 408
84 Debt securities	15 057 321	15 564 107	15 376 706	18 060 407	19 860 072	23 602 814	24 827 391	26 010 197
85 Loans	5 359 124	6 042 403	6 525 320	5 186 277	4 127 770	3 499 675	3 800 213	3 318 901
86 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
87 Insurance pension and standardised guarantees	40 380	33 889	32 878	29 664	22 701	20 936	20 414	19 493
88 Financial derivatives and employee stock options	195 369	158 664	151 775	124 307	245 221	87 591	47 172	68 448
89 Other accounts payable	1 575 335	1 554 544	4 709 360	4 696 151	4 783 510	4 953 240	4 742 148	5 051 276
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	3 109 717	3 129 383	3 186 944	3 728 287	4 451 324	4 937 320	5 234 984	5 480 234
2 Intermediate consumption	1 131 853	1 138 338	1 141 716	1 388 738	1 557 691	1 769 542	1 814 977	1 800 428
3 Value added, gross	1 977 864	1 991 045	2 045 228	2 339 549	2 893 633	3 167 778	3 420 007	3 679 807
4 Value added, net	1 453 820	1 441 775	1 485 093	1 746 218	2 321 191	2 550 822	2 750 342	2 958 540
Generation of income account								
5 Compensation of employees, payable	1 451 171	1 435 922	1 477 840	1 736 742	2 308 705	2 537 005	2 732 648	2 947 614
6 Operating surplus, net	636	273	80	171	-138	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	3 615 807	4 093 072	4 201 813	4 581 671	4 824 123	5 213 051	5 564 042	5 553 191
8 Subsidies, payable	213 430	234 816	288 861	324 969	320 819	349 681	358 365	415 808
9 Interest, payable	1 150 293	1 093 504	1 134 186	1 193 840	1 252 308	1 206 154	1 110 113	1 039 628
10 Balance of primary incomes, net	2 509 904	3 023 050	3 044 674	3 320 379	3 439 170	3 855 531	4 235 436	4 246 296
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	2 497 845	2 083 652	1 723 469	1 900 734	1 955 887	2 168 913	2 350 775	2 590 773
12 Social contributions, receivable	288 887	201 995	206 377	206 392	146 399	178 208	173 631	254 590
13 Actual social contributions	270 894	182 005	187 749	188 706	126 400	155 609	148 044	244 440
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	454 236	512 397	567 387	830 149	1 222 887	1 318 710	1 108 018	1 123 936
16 Social benefits other than social transfers in kind, payable	991 985	960 825	904 293	1 012 250	958 615	892 439	869 734	850 018
17 Social transfers in kind (via market producers), payable	173 575	142 133	127 836	100 834	99 479	104 512	102 198	96 588
18 Other current transfers, payable	2 809 152	2 992 469	2 908 844	2 539 328	2 688 095	2 684 598	2 283 480	2 424 697
19 Disposable income, net	1 948 100	1 866 598	1 726 540	2 703 390	3 115 117	3 942 237	4 713 085	4 939 615
Use of disposable income account								
20 Final consumption expenditure	2 722 398	2 707 779	2 752 559	3 180 739	3 777 603	4 201 249	4 408 979	4 668 913
21 Individual consumption expenditure	855 074	826 819	814 025	1 221 837	1 629 562	1 893 222	2 064 269	2 170 322
22 Collective consumption expenditure	1 867 324	1 880 960	1 938 534	1 958 902	2 148 041	2 308 027	2 344 710	2 498 592
23 Saving, gross	-250 254	-291 911	-465 884	115 982	-90 044	357 944	973 772	991 969
24 Saving, net	-774 298	-841 181	-1 026 019	-477 349	-662 486	-259 012	304 107	270 702
Capital account								
25 Capital transfers, receivable	196 130	279 101	315 246	384 959	447 199	533 538	930 135	194 190
26 Capital transfers, payable	404 833	616 311	1 126 659	616 892	1 206 925	1 151 928	1 194 269	1 207 779
27 Gross capital formation	531 703	401 313	451 648	704 404	822 579	1 111 819	1 454 791	818 022
28 Acquisitions less disposals of non-produced non-financial assets	-4 569	3 740	-1 807	6 110	9 725	10 839	7 461	-108 144
29 Net lending (+)/Net borrowing (-)	-986 091	-1 034 174	-1 727 138	-826 465	-1 682 073	-1 383 104	-752 614	-731 499
30 Total expenditure	8 857 074	9 026 153	9 569 479	9 636 098	11 240 081	11 834 422	11 947 289	11 513 735
31 Total revenue	7 870 983	7 991 979	7 842 341	8 809 633	9 558 007	10 451 318	11 194 674	10 782 236

HUNGARY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million HUF

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-950 602	-1 020 391	-1 683 610	-853 725	-1 652 387	-1 307 045	-732 478	-686 077
33 Total financial assets	-56 937	-370 466	1 122 634	-359 687	-537 175	270 794	165 097	354 805
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-693 443	-47 724	132 969	101 931	-524 275	183 940	-329 730	616 969
36 Debt securities	19	11 746	44 926	32 602	79 241	-114 167	11	-32 276
37 Loans	587 646	-282 870	-147 386	-110 981	-120 060	29 449	129 968	89 624
38 Equity and investment fund shares/units	22 023	-1 769	1 211 193	-217 180	-115 416	164 558	130 699	-2 082
39 Insurance pension and standardised guarantees	-7	-74	-36	95	-205	-37	-23	-68
40 Financial derivatives and employee stock options	-119 468	-84 947	-74 437	-130 548	-114 080	-97 483	-267 607	-126 178
41 Other accounts receivable	146 293	35 172	-44 595	-35 606	257 620	104 534	501 779	-191 184
42 Financial liabilities	893 665	649 925	2 806 244	494 038	1 115 212	1 577 839	897 575	1 040 882
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	-28 010	-7 181	12 979	5 071	-12 302	2 635	3 638	107 018
45 Debt securities	-876 965	413 960	-134 997	1 398 638	1 871 210	2 058 510	802 822	1 120 990
46 Loans	1 857 863	304 238	-160 939	-911 399	-815 889	-582 814	292 359	-461 773
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	-53	-6 491	-1 011	-3 214	-6 963	-1 765	-522	-921
49 Financial derivatives and employee stock options	-293 284	-25 457	-27 850	-18 485	-32 366	-68 559	-19 983	-27 616
50 Other accounts payable	234 114	-29 144	3 117 162	23 427	111 522	169 832	-180 739	303 184
Financial balance sheet								
51 Financial net worth	-15 628 735	-16 435 523	-17 593 937	-20 286 081	-22 373 386	-24 866 920	-24 872 684	-25 288 210
52 Financial assets	5 383 309	5 442 296	7 754 044	6 569 028	6 049 799	7 104 343	8 407 565	9 243 653
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	1 228 013	1 261 880	1 530 285	1 563 050	1 067 656	1 291 135	971 123	1 591 860
55 Debt securities	169	12 598	56 052	90 208	177 476	65 663	71 225	39 568
56 Loans	762 095	499 517	359 703	236 144	115 975	111 712	224 221	314 108
57 Equity and investment fund shares/units	2 258 308	2 317 827	4 162 764	3 271 395	3 248 232	3 622 387	4 192 216	4 565 474
58 Insurance pension and standardised guarantees	1 053	979	943	1 038	833	796	773	705
59 Financial derivatives and employee stock options	99 697	278 714	604 190	397 153	154 335	579 465	1 014 843	995 537
60 Other accounts receivable	1 033 974	1 070 781	1 040 107	1 010 040	1 285 292	1 433 185	1 933 164	1 736 401
61 Financial liabilities	21 012 044	21 877 819	25 347 981	26 855 109	28 423 185	31 971 263	33 280 249	34 531 863
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	53 708	46 527	59 506	64 577	52 275	54 910	58 548	165 566
64 Debt securities	14 598 788	14 966 588	14 836 928	17 588 036	19 709 500	23 607 266	24 844 391	26 148 831
65 Loans	4 813 410	5 393 418	5 865 367	4 594 009	3 826 657	3 460 850	3 746 791	3 263 696
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	40 380	33 889	32 878	29 664	22 701	20 936	20 414	19 493
68 Financial derivatives and employee stock options	195 369	158 664	151 775	124 307	245 221	87 591	47 172	68 448
69 Other accounts payable	1 310 389	1 278 733	4 401 527	4 454 516	4 566 831	4 739 710	4 562 933	4 865 829
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	2 762 943	2 841 554	2 745 392	2 241 768	1 822 070	1 951 146	2 044 304	2 095 226
2 Intermediate consumption	844 134	903 236	887 264	675 822	614 280	652 078	666 271	640 108
3 Value added, gross	1 918 809	1 938 318	1 858 128	1 565 946	1 207 790	1 299 068	1 378 033	1 455 118
4 Value added, net	1 470 519	1 478 359	1 384 454	1 106 515	710 684	792 004	852 150	898 667
Generation of income account								
5 Compensation of employees, payable	1 471 994	1 468 871	1 374 194	1 098 810	706 430	788 587	848 297	896 167
6 Operating surplus, net	-4 956	213	-122	133	30	70	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	644 382	607 244	626 514	642 767	639 612	662 900	732 981	766 331
8 Subsidies, payable	35 244	57 879	59 240	72 177	76 750	87 863	90 433	89 687
9 Interest, payable	39 178	22 745	38 916	37 624	20 980	3 974	4 957	2 136
10 Balance of primary incomes, net	637 336	566 340	569 828	581 660	576 287	591 169	656 293	686 515
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	41 170	44 182	45 582	46 188	34 857	35 221	37 393	39 116
12 Social contributions, receivable	5 695	4 719	4 357	2 936	1 630	1 842	2 217	3 235
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 745 199	1 800 360	1 785 010	1 416 930	994 259	1 013 503	1 003 881	955 478
16 Social benefits other than social transfers in kind, payable	150 255	155 291	161 659	146 456	112 948	127 622	56 730	45 618
17 Social transfers in kind (via market producers), payable	9 951	10 305	10 415	13 126	19 073	10 741	9 603	694
18 Other current transfers, payable	120 914	111 439	98 422	124 302	130 219	119 394	123 666	125 883
19 Disposable income, net	2 158 229	2 148 862	2 144 458	1 776 475	1 363 401	1 394 435	1 519 317	1 512 789
Use of disposable income account								
20 Final consumption expenditure	2 486 596	2 555 273	2 470 170	2 007 375	1 574 501	1 724 670	1 794 981	1 839 524
21 Individual consumption expenditure	1 608 973	1 633 838	1 587 207	1 185 774	774 208	768 447	813 216	842 101
22 Collective consumption expenditure	877 623	921 435	882 963	821 601	800 293	956 223	981 765	997 423
23 Saving, gross	119 923	53 548	147 962	228 531	286 006	176 829	250 219	229 716
24 Saving, net	-328 367	-406 411	-325 712	-230 900	-211 100	-330 235	-275 664	-326 735
Capital account								
25 Capital transfers, receivable	249 612	377 087	597 945	387 493	1 035 794	1 000 873	691 946	201 579
26 Capital transfers, payable	103 649	74 618	85 870	111 139	73 921	96 358	80 614	58 252
27 Gross capital formation	370 665	592 892	493 058	366 524	495 619	629 148	801 728	269 736
28 Acquisitions less disposals of non-produced non-financial assets	-1 434	-5 844	-2 998	-1 313	931	10 342	672	1 751
29 Net lending (+)/Net borrowing (-)	-103 345	-231 031	169 977	139 674	751 329	441 854	59 152	101 556
30 Total expenditure	3 148 033	3 400 716	3 216 660	2 652 720	2 255 840	2 529 738	2 686 893	2 134 182
31 Total revenue	3 044 688	3 169 685	3 386 637	2 792 394	3 007 169	2 971 592	2 746 045	2 235 737

HUNGARY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million HUF

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-137 009	-245 671	139 707	138 317	760 021	421 065	46 478	120 990
33 Total financial assets	-63 750	-160 497	10 770	12 401	114 898	-5 517	17 952	303 518
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-2 598	-165 371	10 407	8 317	80 321	57 555	16 946	186 844
36 Debt securities	-65 438	-12 024	4 262	-2 995	2 746	-3 461	11 997	121 200
37 Loans	25	-428	-5 133	13 556	124	-11 634	-3 621	-1 989
38 Equity and investment fund shares/units	3 285	-20	257	4 805	9 921	-42 022	-1 068	-4 456
39 Insurance pension and standardised guarantees	-7	-74	-36	95	-205	-37	-23	-68
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	983	17 420	1 013	-11 377	21 991	-5 918	-6 279	1 987
42 Financial liabilities	73 259	85 174	-128 937	-125 916	-645 123	-426 582	-28 526	182 528
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	..	..	..	..	..	..	..
45 Debt securities	11 825	34 498	-128 015	-42 751	-322 642	-164 482	-315	-400
46 Loans	22 866	27 642	-19 340	-48 754	-294 133	-268 434	6 181	20 417
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	38 568	23 034	18 418	-34 411	-28 348	6 334	-34 392	162 511
Financial balance sheet								
51 Financial net worth	79 306	-196 169	-174 486	101 179	846 583	1 319 812	1 427 370	1 550 081
52 Financial assets	1 393 485	1 311 152	1 308 071	1 379 667	1 486 568	1 545 679	1 633 446	1 938 757
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	560 945	400 344	418 072	422 393	503 473	562 305	578 823	767 504
55 Debt securities	25 576	12 408	16 345	13 999	17 350	14 920	26 942	147 600
56 Loans	41 041	40 613	35 480	49 036	49 160	37 526	33 905	31 916
57 Equity and investment fund shares/units	733 583	808 103	787 497	858 789	859 372	879 657	948 803	945 958
58 Insurance pension and standardised guarantees	1 053	979	943	1 038	833	796	773	705
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	31 287	48 705	49 734	34 412	56 380	50 475	44 200	45 074
61 Financial liabilities	1 314 179	1 507 321	1 482 557	1 278 488	639 985	225 867	206 076	388 676
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	483 524	608 505	554 275	484 008	165 135	6 978	6 981	6 572
65 Loans	603 857	648 985	659 953	592 268	301 124	38 825	53 422	73 921
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	226 798	249 831	268 329	202 212	173 726	180 064	145 673	308 183
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	60 568	57 292	35 023	34 534	43 235	43 601	42 132	44 160
2 Intermediate consumption	20 821	20 949	15 344	15 575	24 997	25 613	24 287	26 456
3 Value added, gross	39 747	36 343	19 679	18 959	18 238	17 988	17 844	17 704
4 Value added, net	34 953	31 350	14 773	14 080	13 522	13 367	13 268	13 129
Generation of income account								
5 Compensation of employees, payable	34 900	31 156	14 656	13 961	13 421	13 255	13 159	13 028
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	39 882	37 535	52 287	99 375	92 446	96 304	113 388	114 071
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	363	794	172	84 058	85 513	85 647	85 541	85 352
10 Balance of primary incomes, net	39 519	36 741	52 115	15 317	6 942	10 657	27 847	28 719
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	71	20	40	18	4	2	12
12 Social contributions, receivable	3 117 313	3 040 350	3 475 312	3 524 652	3 759 440	4 024 043	4 313 354	4 560 382
13 Actual social contributions	3 117 166	3 040 218	3 475 258	3 524 610	3 759 400	4 023 998	4 313 277	4 560 310
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	920 618	1 156 939	1 027 974	808 915	1 103 044	1 010 463	684 846	536 362
16 Social benefits other than social transfers in kind, payable	3 091 831	3 122 089	3 245 379	3 188 146	3 381 660	3 471 339	3 548 805	3 634 556
17 Social transfers in kind (via market producers), payable	554 043	535 479	589 382	533 811	554 186	535 577	582 160	622 761
18 Other current transfers, payable	562 401	645 818	762 898	681 956	871 240	952 958	846 742	884 845
19 Disposable income, net	423 218	466 194	547 144	478 822	616 544	620 871	630 502	606 073
Use of disposable income account								
20 Final consumption expenditure	612 960	591 807	623 845	567 830	596 868	578 616	623 724	666 331
21 Individual consumption expenditure	554 043	535 479	589 382	533 811	554 186	535 577	582 160	622 761
22 Collective consumption expenditure	58 917	56 328	34 463	34 019	42 682	43 039	41 564	43 569
23 Saving, gross	-184 948	-120 620	-71 795	-84 129	24 392	46 876	11 355	-55 683
24 Saving, net	-189 742	-125 613	-76 701	-89 008	19 676	42 255	6 779	-60 258
Capital account								
25 Capital transfers, receivable	80 109	171 600	99 571	86 308	117 563	525	3	30 083
26 Capital transfers, payable	1 764	1 571	1 609	4 485	1 757	0	0	0
27 Gross capital formation	3 316	2 286	1 466	1 462	2 222	1 344	2 158	987
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-109 919	47 123	24 701	-3 768	137 976	46 057	9 199	-26 587
30 Total expenditure	4 269 492	4 360 336	4 631 023	4 523 573	4 935 097	5 085 845	5 102 962	5 268 087
31 Total revenue	4 159 573	4 407 459	4 655 724	4 519 805	5 073 073	5 131 901	5 112 161	5 241 500

HUNGARY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million HUF

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-107 680	47 073	19 446	-7 325	136 373	37 911	4 091	-36 044
33	Total financial assets	-36 916	-350	24 465	20 048	28 124	33 306	30 059	23 581
34	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35	Currency and deposits	-21 728	-1 326	-2 785	-8 511	-1 501	5 446	4 734	14 234
36	Debt securities	0	0	0	0	0	0	0	0
37	Loans	-15	-46	-80	-10	-41	-2	-66	-49
38	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
39	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
40	Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
41	Other accounts receivable	-15 173	1 022	27 330	28 569	29 666	27 862	25 391	9 396
42	Financial liabilities	70 764	-47 423	5 019	27 373	-108 249	-4 605	25 968	59 625
43	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44	Currency and deposits	..	..	..	..	..	..	..	..
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	64 099	-35 255	-8 505	27 454	-111 779	4 882	25 892	57 937
47	Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49	Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50	Other accounts payable	6 665	-12 168	13 524	-81	3 530	-9 487	76	1 688
Financial balance sheet									
51	Financial net worth	136 952	184 035	203 481	196 156	332 529	370 440	374 531	338 487
52	Financial assets	316 480	316 140	340 605	360 653	388 777	422 083	452 142	475 723
53	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54	Currency and deposits	18 108	16 792	14 007	5 496	3 995	9 441	14 175	28 409
55	Debt securities	0	0	0	0	0	0	0	0
56	Loans	484	438	358	348	307	305	239	190
57	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
58	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59	Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
60	Other accounts receivable	297 888	298 910	326 240	354 809	384 475	412 337	437 728	447 124
61	Financial liabilities	179 528	132 105	137 124	164 497	56 248	51 643	77 611	137 236
62	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63	Currency and deposits	..	..	..	..	..	..	..	..
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	141 380	106 125	97 620	125 074	13 295	18 177	44 069	102 006
66	Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68	Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69	Other accounts payable	38 148	25 980	39 504	39 423	42 953	33 466	33 542	35 230

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/f8722>.

Source: Hungarian Central Statistical Office via Eurostat.

HUNGARY

Table II. Detailed taxes and social contribution receipts

Million HUF

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	10 264 650	10 121 572	10 343 193	11 012 265	11 461 600	12 390 033	13 298 769	13 895 427
2 Total tax receipts and actual social contributions	10 240 815	10 096 731	10 320 154	10 991 601	11 439 931	12 365 547	13 270 888	13 881 970
3 Total tax receipts	6 852 755	6 874 508	6 657 147	7 278 285	7 554 131	8 185 940	8 809 565	9 077 220
4 Taxes on production and imports	4 300 071	4 737 851	4 880 614	5 323 813	5 556 181	5 972 256	6 410 411	6 433 591
5 Taxes on products	4 059 625	4 310 177	4 426 492	4 809 109	4 967 970	5 352 899	5 747 880	5 800 082
6 Value added type taxes	2 192 234	2 325 608	2 379 253	2 627 571	2 693 555	3 011 162	3 307 312	3 297 156
7 Taxes and duties on imports, excluding VAT	3 137	2 030	2 173	35	..	..	..	..
8 Import duties	-56	-9	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	3 193	2 039	2 173	35	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	3 193	2 039	2 173	35	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	1 864 254	1 982 539	2 045 066	2 181 503	2 274 415	2 341 737	2 440 568	2 502 926
17 Excise duties and consumption taxes	911 598	880 054	908 812	994 776	963 301	995 543	1 077 466	1 111 633
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	118 481	77 618	68 905	79 869	64 708	81 879	93 389	113 564
20 Car registration taxes	33 552	30 039	34 479	13 671	15 608	18 810	21 410	23 647
21 Taxes on entertainment	7 433	1 096	136	207	105	4 228	5 802	13 182
22 Taxes on lotteries, gambling and betting	65 050	62 718	64 088	61 452	41 316	45 830	44 972	33 126
23 Taxes on insurance premiums	..	..	..	25 927	51 401	52 648	57 802	65 746
24 Other taxes on specific services	..	..	..	18 322	56 815	65 637	65 639	61 904
25 General sales or turnover taxes	696 933	904 581	945 302	967 448	772 315	780 558	839 171	854 981
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	31 207	26 433	23 344	19 831	308 846	296 604	234 917	225 143
29 Other taxes on production	240 446	427 674	454 122	514 704	588 211	619 357	662 531	633 509
30 Taxes on land, buildings or other structures	77 247	82 401	91 355	113 871	177 074	178 179	187 457	195 690
31 Taxes on the use of fixed assets	64 204	71 064	71 852	80 781	72 490	71 890	73 262	73 710
32 Total wage bill and payroll taxes	67 977	113 688	128 408	156 381	168 726	180 438	199 305	220 753
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	19 700	153 419	155 713	155 531	154 392	170 905	181 469	112 461
35 Taxes on pollution	11 073	6 939	6 606	7 603	15 418	17 944	21 038	30 895
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	245	163	188	537	111	1	..	..
38 Current taxes on income and wealth	2 539 015	2 127 905	1 769 071	1 946 962	1 990 762	2 204 138	2 388 171	2 629 900
39 Taxes on income	2 476 360	2 064 319	1 706 179	1 880 924	1 917 340	2 132 685	2 311 979	2 551 879
40 Taxes on individual or household income including holding gains	1 897 169	1 734 663	1 367 832	1 513 186	1 501 244	1 598 030	1 698 455	1 720 727
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	555 021	312 598	321 441	362 088	362 018	499 692	571 914	784 922
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	24 170	17 058	16 906	5 650	54 078	34 963	41 610	46 230
50 Other current taxes	62 655	63 586	62 892	66 038	73 422	71 453	76 192	78 021
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	46 383	46 950	44 346	44 526	50 732	48 505	51 537	51 621
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	16 272	16 636	18 546	21 512	22 690	22 948	24 655	26 400
57 Capital taxes	13 669	8 752	7 462	7 510	7 188	9 546	10 983	13 729
58 Taxes on capital transfers	9 261	6 264	6 500	5 654	5 307	6 179	7 373	8 279
59 Capital levies	4 408	2 488	962	1 856	1 881	3 367	3 610	5 450
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	3 388 060	3 222 223	3 663 007	3 713 316	3 885 800	4 179 607	4 461 322	4 804 750
62 Employers' actual social contributions	2 375 333	2 084 055	2 200 413	2 161 062	2 235 573	2 444 223	2 610 421	2 726 883
63 Compulsory	2 375 333	2 084 055	2 200 413	2 161 062	2 235 573	2 444 223	2 610 421	2 726 883
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	822 864	970 785	1 289 882	1 428 131	1 553 032	1 660 501	1 771 159	1 990 554
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	188 237	165 798	171 036	122 533	95 692	73 548	78 513	86 078
69 Compulsory	188 237	165 798	171 036	122 533	95 692	73 548	78 513	86 078
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	23 835	24 841	23 039	20 664	21 669	24 486	27 881	13 457
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

HUNGARY

Table II. Detailed taxes and social contribution receipts (cont.)

Million HUF

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	6 412 166	6 384 728	6 136 316	6 695 548	6 933 597	7 569 708	8 099 431	8 412 283
2 Total tax receipts and actual social contributions	6 394 173	6 364 738	6 117 688	6 677 862	6 787 198	7 547 109	8 073 844	8 402 133
3 Total tax receipts	6 123 279	6 182 733	5 929 939	6 489 156	6 787 198	7 391 500	7 925 799	8 157 692
4 Taxes on production and imports	3 615 807	4 093 072	4 201 813	4 581 671	4 824 123	5 213 051	5 564 042	5 553 190
5 Taxes on products	3 504 118	3 804 990	3 899 396	4 240 782	4 384 203	4 743 219	5 060 395	5 085 662
6 Other taxes on production	111 689	288 082	302 417	340 889	439 920	469 832	503 647	467 528
7 Current taxes on income and wealth	2 497 845	2 083 652	1 723 469	1 900 734	1 955 887	2 168 913	2 350 775	2 590 773
8 Taxes on income	2 476 266	2 064 155	1 706 077	1 880 816	1 917 254	2 132 639	2 311 932	2 551 819
9 Other current taxes	21 579	19 497	17 392	19 918	38 633	36 274	38 843	38 954
10 Capital taxes	9 627	6 009	4 657	6 751	7 188	9 536	10 982	13 729
11 Actual social contributions	270 894	182 005	187 749	188 706	..	155 609	148 044	244 441
12 Imputed social contributions	17 993	19 990	18 628	17 686	19 999	22 599	25 587	10 150
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	695 289	658 888	679 258	692 650	676 099	699 974	772 593	808 681
2 Total tax receipts and actual social contributions	689 594	654 169	674 901	689 714	674 469	698 132	770 376	805 446
3 Total tax receipts	689 594	654 169	674 901	689 714	674 469	698 132	770 376	805 446
4 Taxes on production and imports	644 382	607 244	626 514	642 767	639 612	662 901	732 981	766 331
5 Taxes on products	523 844	477 083	487 041	481 751	500 868	523 125	584 380	608 981
6 Other taxes on production	120 538	130 161	139 473	161 016	138 744	139 776	148 601	157 350
7 Current taxes on income and wealth	41 170	44 182	45 582	46 188	34 857	35 221	37 394	39 115
8 Taxes on income	94	93	82	68	68	42	45	48
9 Other current taxes	41 076	44 089	45 500	46 120	34 789	35 179	37 349	39 067
10 Capital taxes	4 042	2 743	2 805	759	..	10	1	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	5 695	4 719	4 357	2 936	1 630	1 842	2 217	3 235
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	3 157 195	3 077 956	3 527 619	3 624 067	3 851 904	4 120 351	4 426 745	4 674 463
2 Total tax receipts and actual social contributions	3 157 048	3 077 824	3 527 565	3 624 025	3 851 864	4 120 306	4 426 668	4 674 391
3 Total tax receipts	39 882	37 606	52 307	99 415	92 464	96 308	113 390	114 082
4 Taxes on production and imports	39 882	37 535	52 287	99 375	92 446	96 304	113 388	114 070
5 Taxes on products	31 663	28 104	40 055	86 576	82 899	86 555	103 105	105 439
6 Other taxes on production	8 219	9 431	12 232	12 799	9 547	9 749	10 283	8 631
7 Current taxes on income and wealth	0	71	20	40	18	4	2	12
8 Taxes on income	..	71	20	40	18	4	2	12
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	3 117 166	3 040 218	3 475 258	3 524 610	3 759 400	4 023 998	4 313 278	4 560 309
12 Imputed social contributions	147	132	54	42	40	45	77	72
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/a4cee>.

Source: Hungarian Central Statistical Office via Eurostat.

HUNGARY

Table III. Expenditure by function

Million HUF

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	13 308 058	13 404 821	13 996 199	13 916 287	14 863 853	15 881 359	17 009 667	..
2 General public services	2 651 098	2 547 505	2 526 628	2 742 373	3 053 827	3 158 540	3 024 207	..
3 Defence	242 787	322 252	299 800	210 002	203 890	192 134	186 509	..
4 Public order and safety	509 350	500 516	537 866	554 378	611 237	616 122	700 733	..
5 Economic affairs	1 511 138	1 623 758	2 055 777	1 783 718	2 069 889	2 363 203	2 936 409	..
6 Environment protection	149 284	159 451	201 963	199 655	275 456	379 646	417 490	..
7 Housing and community amenities	327 021	180 753	220 562	252 875	237 633	297 133	367 675	..
8 Health	1 363 084	1 367 000	1 448 506	1 476 951	1 516 953	1 573 098	1 806 321	..
9 Recreation, culture and religion	373 018	480 691	497 117	557 430	543 175	649 188	730 707	..
10 Education	1 407 122	1 498 520	1 432 439	1 346 376	1 385 703	1 647 230	1 754 124	..
11 Social protection	4 774 156	4 724 375	4 775 541	4 792 529	4 966 090	5 005 065	5 085 492	..
<i>of which:</i>								
12 Compensation of employees	2 958 065	2 935 949	2 866 690	2 849 513	3 028 279	3 338 518	3 588 661	..
13 General public services	606 468	591 427	584 557	573 725	582 851	614 626	647 343	..
14 Defence	132 648	185 412	194 280	100 070	98 924	95 471	105 289	..
15 Public order and safety	426 178	393 207	401 723	422 499	449 429	456 202	499 326	..
16 Economic affairs	194 962	266 641	232 539	265 182	319 548	389 588	436 068	..
17 Environment protection	21 295	15 191	16 278	18 525	19 311	17 696	15 807	..
18 Housing and community amenities	58 170	24 182	19 407	18 180	20 535	23 423	22 903	..
19 Health	390 447	371 597	370 092	426 420	466 906	486 424	507 339	..
20 Recreation, culture and religion	122 691	127 681	124 445	124 687	131 128	141 348	150 600	..
21 Education	805 363	775 948	747 747	726 344	742 771	891 697	962 680	..
22 Social protection	199 843	184 663	175 622	173 881	196 876	222 043	241 306	..
23 Gross capital formation	905 684	996 491	946 172	1 072 390	1 320 403	1 749 215	2 247 816	..
24 General public services	168 366	209 487	170 207	197 059	277 063	281 803	349 506	..
25 Defence	40 895	31 335	14 253	17 795	15 962	17 233	23 894	..
26 Public order and safety	18 918	11 069	20 736	23 148	41 752	33 279	55 434	..
27 Economic affairs	368 941	338 057	317 499	395 794	527 343	775 226	879 080	..
28 Environment protection	59 506	101 803	111 493	108 228	185 585	228 448	297 348	..
29 Housing and community amenities	89 627	-1 040	7 473	9 162	13 356	44 517	116 911	..
30 Health	31 841	49 047	67 174	71 390	54 968	91 556	187 028	..
31 Recreation, culture and religion	42 458	69 936	81 483	129 930	82 135	105 292	117 473	..
32 Education	70 581	168 687	133 941	105 171	89 328	113 566	158 075	..
33 Social protection	14 551	18 110	21 913	14 713	32 911	58 295	63 067	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	8 857 074	9 026 189	9 569 479	9 602 222	11 201 436	11 583 122	11 730 521	..
2 General public services	2 606 428	2 490 924	2 720 281	2 787 149	3 487 732	3 310 145	2 576 583	..
3 Defence	241 916	322 252	299 798	210 001	203 889	191 970	186 330	..
4 Public order and safety	504 680	485 864	523 873	544 244	599 316	605 991	686 265	..
5 Economic affairs	1 363 458	1 410 753	1 908 527	1 651 914	1 856 744	2 117 217	2 750 443	..
6 Environment protection	89 509	52 632	96 920	95 748	99 001	150 274	234 468	..
7 Housing and community amenities	18 225	42 071	104 824	109 215	69 620	90 801	94 640	..
8 Health	602 549	915 780	944 040	1 297 693	1 796 836	1 815 589	1 668 842	..
9 Recreation, culture and religion	259 628	298 065	312 618	407 072	401 569	474 574	545 869	..
10 Education	981 803	957 635	935 518	926 816	1 223 063	1 449 052	1 541 788	..
11 Social protection	2 188 878	2 050 213	1 723 080	1 572 370	1 463 666	1 377 509	1 445 293	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	3 148 033	3 400 746	3 216 660	2 652 720	2 255 809	2 529 738	2 686 546	..
2 General public services	478 627	596 095	543 090	546 783	509 307	609 790	621 937	..
3 Defence	871	0	2	1	1	171	184	..
4 Public order and safety	41 836	51 596	56 095	10 891	12 044	13 735	14 558	..
5 Economic affairs	242 861	346 246	293 993	308 238	363 459	442 664	466 847	..
6 Environment protection	89 312	116 977	123 359	122 988	201 967	243 753	304 687	..
7 Housing and community amenities	325 769	151 012	132 979	156 791	176 141	210 490	281 423	..
8 Health	488 689	507 078	532 844	216 338	102 691	88 251	90 522	..
9 Recreation, culture and religion	152 480	208 269	211 665	174 133	195 795	227 247	242 342	..
10 Education	902 772	992 563	890 932	760 410	371 487	362 941	393 848	..
11 Social protection	424 816	430 910	431 701	356 147	322 917	330 696	270 198	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	4 269 492	4 360 336	4 631 023	4 523 573	4 935 097	5 085 845	5 102 962	..
2 General public services	363	794	172	84 058	85 513	85 647	85 541	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	0	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	1 137 828	1 200 934	1 364 362	1 232 309	1 442 623	1 499 967	1 440 629	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	3 131 301	3 158 608	3 266 489	3 207 206	3 406 961	3 500 231	3 576 792	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/6ad62>.

Source: Hungarian Central Statistical Office via Eurostat.

ICELAND

Table I. General government account (SNA 2008, simplified presentation)

Million ISK

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	249 966	252 996	264 113	279 000	294 443	315 270	347 621	373 809
b	Saving, net	-105 601	-66 183	-55 525	-31 434	-4 606	64 443	32 870	82 289
c	Net lending (+)/Net borrowing (-)	-154 228	-158 164	-95 038	-66 461	-34 798	-1 496	-18 160	309 515
d	Total revenue	617 098	641 141	682 304	740 768	795 732	906 988	930 966	1 413 330
	<i>of which:</i>								
e	Total tax receipts	462 755	477 979	519 116	561 567	606 243	700 831	732 295	1 177 869
f	Actual social contributions	45 912	63 599	66 820	64 882	69 899	73 432	79 707	85 370
g	Total expenditure	771 326	799 305	777 342	807 229	830 530	908 485	949 126	1 103 815
	<i>of which:</i>								
h	Interest	95 894	77 238	70 481	84 066	86 505	94 411	101 704	95 750
i	Compensation of employees	216 455	219 395	229 037	242 024	256 169	275 652	307 150	331 666
j	Social benefits and transfers in kind	122 363	120 956	138 352	134 950	133 645	139 441	141 699	147 601
k	Gross fixed capital formation	64 437	55 632	46 441	47 686	54 908	61 728	64 009	67 211
l	Total liabilities (non consolidated)	1 808 604	1 865 137	2 169 565	2 218 343	2 197 474	2 317 584	2 331 576	2 260 651
m	Financial net worth	-366 062	-537 040	-829 126	-907 578	-940 682	-967 626	-1 160 103	-941 401
n	Deficit/Surplus	-154 228	-158 164	-95 038	-66 461	-34 798	-1 496	-18 160	309 515
o	Maastricht debt	1 317 114	1 428 225	1 617 631	1 645 939	..	..	..	..
p	Gross domestic product	1 593 337	1 620 293	1 701 585	1 778 499	1 891 242	2 005 942	2 214 086	2 421 959
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	441 409	448 311	470 212	492 887	516 676	545 691	589 228	625 757
2	Market output and output for own final use	0	0	0	0	0	0	0	0
3	Non-market output	441 409	448 311	470 212	492 887	516 676	545 691	589 228	625 757
4	Payments for non-market output	46 485	48 930	49 787	56 584	57 455	60 840	66 592	68 547
5	Non-market output, other	394 925	399 381	420 425	436 303	459 221	484 850	522 636	557 211
6	Market output and payments for non-market output (2 + 4)	46 485	48 930	49 787	56 584	57 455	60 840	66 592	68 547
7	Intermediate consumption	191 444	195 315	206 099	213 887	222 234	230 421	241 607	251 949
8	Value added, gross	249 966	252 996	264 113	279 000	294 443	315 270	347 621	373 809
9	Consumption of fixed capital	33 511	33 601	35 076	36 976	38 274	39 617	40 471	42 143
10	Value added, net	216 455	219 395	229 037	242 024	256 169	275 652	307 150	331 666
Generation of income account									
11	Compensation of employees, payable	216 455	219 395	229 037	242 024	256 169	275 652	307 150	331 666
12	Other taxes on production, payable	0	0	0	0	0	0	0	0
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	210 406	220 510	233 055	254 689	266 922	314 239	334 900	344 633
16	Subsidies, payable	28 286	27 762	29 154	30 485	31 070	29 477	29 885	34 556
17	Property income, receivable	53 364	39 990	34 557	47 305	51 116	61 745	41 656	69 105
18	Property income, payable	95 894	77 238	70 481	84 066	86 505	94 411	101 704	95 750
19	Interest, payable	95 894	77 238	70 481	84 066	86 505	94 411	101 704	95 750
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	139 590	155 500	167 977	187 443	200 463	252 096	244 967	283 432
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	250 395	254 710	284 592	304 735	336 651	383 848	394 115	444 923
23	Social contributions, receivable	45 912	63 599	66 820	64 882	69 899	73 432	79 707	85 370
24	Actual social contributions	45 912	63 599	66 820	64 882	69 899	73 432	79 707	85 370
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	8 366	10 371	11 820	10 234	10 782	9 890	10 455	12 226
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	0
28	Social benefits other than social transfers in kind, payable	122 363	120 956	138 352	134 950	133 645	139 441	141 699	147 601
29	Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
30	Social benefits and transfers in kind (via market producers), payable	122 363	120 956	138 352	134 950	133 645	139 441	141 699	147 601
31	Other current transfers, payable	32 577	30 027	27 956	27 475	29 534	30 532	32 039	38 849
32	Disposable income, net	289 324	333 198	364 900	404 869	454 616	549 294	555 506	639 500
Use of disposable income account									
33	Final consumption expenditure	394 925	399 381	420 425	436 303	459 221	484 850	522 636	557 211
34	Individual consumption expenditure	256 638	255 139	264 309	271 992	290 242	312 728	341 639	368 794
35	Collective consumption expenditure	138 287	144 241	156 116	164 311	168 979	172 123	180 997	188 417
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-72 090	-32 582	-20 450	5 542	33 668	104 061	73 341	124 432
38	Saving, net	-105 601	-66 183	-55 525	-31 434	-4 606	64 443	32 870	82 289
Capital account									
39	Consumption of fixed capital	33 511	33 601	35 076	36 976	38 274	39 617	40 471	42 143
40	Capital transfers, receivable	2 169	3 030	1 673	2 339	2 908	2 993	3 541	388 527
41	Capital taxes	1 954	2 759	1 469	2 143	2 671	2 743	3 280	388 313
42	Other capital transfers and investment grants, receivable	215	272	204	196	237	249	261	214
43	Capital transfers, payable	19 870	72 980	29 821	26 656	16 466	46 822	31 034	136 233
44	Gross capital formation and acquisitions of non-produced assets	64 437	55 632	46 441	47 686	54 908	61 728	64 009	67 211
45	Gross capital formation	64 437	55 632	46 441	47 686	54 908	61 728	64 009	67 211
46	Gross fixed capital formation	64 437	55 632	46 441	47 686	54 908	61 728	64 009	67 211
47	Changes in inv. and acquisitions less disposals of valuables	0	0	0	0	0	0	0	0
48	Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
49	Net lending (+)/Net borrowing (-)	-154 228	-158 164	-95 038	-66 461	-34 798	-1 496	-18 160	309 515
50	Total expenditure	771 326	799 305	777 342	807 229	830 530	908 485	949 126	1 103 815
51	Total revenue	617 098	641 141	682 304	740 768	795 732	906 988	930 966	1 413 330

ICELAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million ISK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-130 407	-162 112	-95 537	-64 645	-39 034	34 698	-43 189	320 278
53 Total financial assets	96 760	32 027	60 515	-76 084	-42 624	88 382	-203 683	174 597
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	43 536	112 138	191 859	-76 997	-53 012	88 185	-114 838	-78 220
56 Debt securities	1 297	760	558	-92	131	2 637	105	-148
57 Loans	-115 326	-92 512	-104 643	10 917	5 777	636	-44 223	36 834
58 Equity and investment fund shares/units	139 652	44 468	388	2 700	39 698	-1 095	182	174 080
59 Insurance pension and standardised guarantees	128	10	-456	0	0	0	0	0
60 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
61 Other accounts receivable	27 473	-32 838	-27 192	-12 611	-35 219	-1 980	-44 909	42 050
62 Financial liabilities	227 167	194 139	156 052	-11 438	-3 590	53 684	-160 494	-145 681
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	0	0	0	0	0	0	0	0
65 Debt securities	314 408	96 879	61 688	43 760	-3 901	33 257	9 829	-47 767
66 Loans	-92 883	60 256	88 007	-57 018	-18 255	-27 288	-155 685	-138 364
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	1 823	1 113	4 855	4 587	4 389	4 219	1 647	1 647
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
70 Other accounts payable	3 818	35 891	1 501	-2 767	14 177	43 497	-16 286	38 803
Financial balance sheet								
71 Financial net worth	-366 062	-537 040	-829 126	-907 578	-940 682	-967 626	-1 160 103	-941 401
72 Financial assets	1 442 542	1 328 096	1 340 439	1 310 765	1 256 793	1 349 959	1 171 474	1 319 250
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	496 113	486 427	614 562	556 486	460 651	568 193	423 037	301 712
75 Debt securities	2 441	4 282	3 126	2 973	3 322	1 974	1 005	1 650
76 Loans	395 204	268 818	175 500	191 097	194 670	196 335	152 148	188 738
77 Equity and investment fund shares/units	369 224	378 708	367 357	361 606	400 939	385 223	384 506	536 749
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
79 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
80 Other accounts receivable	179 560	189 862	179 893	198 604	197 210	198 233	210 778	290 401
81 Financial liabilities	1 808 604	1 865 137	2 169 565	2 218 343	2 197 474	2 317 584	2 331 576	2 260 651
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	0	0	0	0	0	0	0	0
84 Debt securities	624 684	722 456	788 758	839 575	842 604	877 939	981 053	938 760
85 Loans	693 477	623 864	830 064	807 625	763 090	776 589	619 401	450 818
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	378 239	383 089	416 894	438 557	457 269	490 028	580 199	693 702
88 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
89 Other accounts payable	112 204	135 727	133 849	132 586	134 511	173 028	150 923	177 370
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	230 738	235 416	241 058	253 188	260 149	268 658	290 430	310 747
2 Intermediate consumption	95 617	98 105	102 378	105 738	104 454	104 613	110 360	115 940
3 Value added, gross	135 121	137 312	138 680	147 449	155 696	164 045	180 070	194 808
4 Value added, net	111 778	112 747	113 089	120 473	127 772	135 141	150 543	164 061
Generation of income account								
5 Compensation of employees, payable	111 778	112 747	113 089	120 473	127 772	135 141	150 543	164 061
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	179 490	189 357	203 835	225 041	234 521	280 652	297 408	302 737
8 Subsidies, payable	24 753	24 252	24 505	25 200	25 739	25 069	25 325	30 100
9 Interest, payable	90 874	71 479	63 316	76 049	79 352	86 895	92 683	86 483
10 Balance of primary incomes, net	107 313	124 174	139 181	160 514	169 458	220 942	213 440	246 476
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	142 748	147 882	157 973	169 586	189 478	227 595	223 631	253 806
12 Social contributions, receivable	45 912	63 599	66 820	64 882	69 899	73 432	79 707	85 370
13 Actual social contributions	45 912	63 599	66 820	64 882	69 899	73 432	79 707	85 370
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	12 329	14 440	17 251	16 600	17 632	16 890	17 694	20 283
16 Social benefits other than social transfers in kind, payable	20 952	22 421	28 079	23 506	20 370	18 799	17 950	15 216
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	173 014	185 090	198 719	198 005	211 691	214 275	228 179	255 827
19 Disposable income, net	114 336	142 585	154 428	190 072	214 407	305 786	288 343	334 892
Use of disposable income account								
20 Final consumption expenditure	206 600	209 597	214 726	222 841	230 104	236 416	254 157	272 908
21 Individual consumption expenditure	110 320	107 798	102 137	106 863	113 535	119 895	132 723	146 969
22 Collective consumption expenditure	96 279	101 799	112 590	115 977	116 569	116 521	121 434	125 938
23 Saving, gross	-68 920	-42 448	-34 707	-5 791	12 227	98 275	63 713	92 731
24 Saving, net	-92 263	-67 013	-60 298	-32 768	-15 697	69 371	34 186	61 984
Capital account								
25 Capital transfers, receivable	2 210	3 071	1 715	2 369	2 941	3 061	3 623	388 600
26 Capital transfers, payable	18 588	73 068	33 666	27 007	16 294	48 292	31 790	137 516
27 Gross capital formation	43 130	34 348	29 899	27 920	32 378	36 746	41 493	43 640
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-128 428	-146 793	-96 557	-58 349	-33 503	16 298	-5 947	300 175
30 Total expenditure	578 706	621 511	593 651	603 898	618 049	669 829	698 324	848 783
31 Total revenue	450 278	474 717	497 094	545 548	584 545	686 128	692 377	1 148 958

ICELAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million ISK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-129 079	-147 038	-96 933	-54 868	-33 351	18 849	-5 947	300 161
33 Total financial assets	85 164	28 256	68 617	-73 671	-44 177	65 008	-184 485	139 148
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	41 277	102 248	204 529	-70 619	-47 155	89 908	-113 361	-86 590
36 Debt securities	134	-56	39	-357	0	2 550	0	0
37 Loans	-125 307	-81 338	-110 018	8 211	4 243	5 159	-43 466	38 076
38 Equity and investment fund shares/units	137 198	42 526	681	3 045	38 944	353	853	173 781
39 Insurance pension and standardised guarantees	128	10	-456	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	31 734	-35 135	-26 158	-13 950	-40 209	-32 962	-28 511	13 881
42 Financial liabilities	214 243	175 294	165 550	-18 803	-10 827	46 159	-178 538	-161 013
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	314 408	96 879	61 688	43 760	-3 901	33 257	9 829	-47 767
46 Loans	-114 836	58 048	84 790	-53 317	-13 282	-22 514	-164 880	-133 090
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	3 321	2 981	2 772	2 606	2 400	2 235	182	182
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	11 350	17 386	16 300	-11 852	3 956	33 181	-23 669	19 663
Financial balance sheet								
51 Financial net worth	-285 876	-528 399	-734 224	-800 543	-842 277	-833 018	-914 202	-700 986
52 Financial assets	1 281 552	1 165 658	1 186 293	1 156 690	1 096 447	1 200 905	1 016 575	1 139 867
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	458 805	439 230	580 035	528 336	438 359	547 623	403 945	274 250
55 Debt securities	0	200	207	0	0	0	0	0
56 Loans	361 557	247 986	148 133	161 076	163 461	168 291	123 886	162 351
57 Equity and investment fund shares/units	334 056	342 934	331 877	326 471	365 050	350 782	350 736	502 680
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	127 133	135 308	126 041	140 807	129 577	134 209	138 008	200 586
61 Financial liabilities	1 567 428	1 694 057	1 920 517	1 957 233	1 938 724	2 033 923	1 930 777	1 840 853
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	624 684	722 456	788 758	839 575	842 604	877 939	891 976	848 088
65 Loans	551 754	567 166	683 133	665 412	620 657	619 466	453 082	284 499
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	339 840	345 109	373 000	388 472	407 734	435 607	508 476	611 361
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	51 150	59 326	75 626	63 774	67 729	100 911	77 242	96 905
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	164 407	165 660	179 956	189 723	204 530	221 091	238 166	248 467
2 Intermediate consumption	64 915	66 286	71 688	75 909	84 656	90 022	92 954	94 530
3 Value added, gross	99 492	99 374	108 268	113 814	119 874	131 069	145 212	153 937
4 Value added, net	89 324	90 338	98 783	103 815	109 524	120 356	134 268	142 541
Generation of income account								
5 Compensation of employees, payable	89 324	90 338	98 783	103 815	109 524	120 356	134 268	142 541
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	30 916	31 153	29 221	29 648	32 400	33 587	37 492	41 896
8 Subsidies, payable	3 226	3 218	4 301	4 875	5 083	4 184	4 429	4 278
9 Interest, payable	5 000	5 737	7 147	8 004	7 131	7 463	8 927	9 220
10 Balance of primary incomes, net	31 603	31 617	29 029	27 007	30 968	31 072	31 370	36 569
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	107 647	106 828	126 618	135 149	147 173	156 253	170 484	191 118
12 Social contributions, receivable	0	0	0	0	0	0	0	0
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	19 584	22 954	19 655	22 623	25 582	25 735	27 232	29 877
16 Social benefits other than social transfers in kind, payable	9 227	10 321	11 721	11 632	12 365	13 729	13 850	12 867
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	9 405	8 481	7 144	6 960	7 415	8 304	7 629	10 754
19 Disposable income, net	140 203	142 597	156 438	166 188	183 942	191 026	207 607	233 943
Use of disposable income account								
20 Final consumption expenditure	143 170	143 745	158 310	165 463	179 170	194 558	210 079	219 973
21 Individual consumption expenditure	102 858	103 006	116 539	118 950	128 631	140 873	152 540	159 725
22 Collective consumption expenditure	40 312	40 739	41 771	46 513	50 539	53 686	57 539	60 249
23 Saving, gross	7 201	7 888	7 613	10 724	15 122	7 181	8 472	25 366
24 Saving, net	-2 967	-1 148	-1 873	725	4 772	-3 532	-2 472	13 970
Capital account								
25 Capital transfers, receivable	2 972	2 172	5 846	2 448	2 341	3 668	3 083	3 820
26 Capital transfers, payable	4 295	2 124	2 042	2 070	2 263	2 267	2 407	2 610
27 Gross capital formation	21 237	21 263	16 521	19 731	22 486	24 955	22 488	23 549
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-15 360	-13 327	-5 104	-8 630	-7 287	-16 373	-13 340	3 026
30 Total expenditure	206 630	207 769	219 346	232 997	250 923	271 281	286 952	300 349
31 Total revenue	191 270	194 442	214 243	224 367	243 636	254 908	273 612	303 376

ICELAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million ISK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-14 357	-12 511	-4 585	-8 365	-7 155	-16 006	-13 235	2 102
33 Total financial assets	8 048	-6 771	838	-3 175	66	-11 010	3 609	11 589
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	3 158	4 713	-2 272	-5 601	-4 876	-2 957	-1 949	6 685
36 Debt securities	1 164	816	519	265	131	87	105	-148
37 Loans	9 981	-11 174	5 375	2 706	1 534	-4 523	-757	-1 242
38 Equity and investment fund shares/units	2 454	1 942	-293	-345	754	-1 448	-671	299
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	-8 709	-3 068	-2 492	-200	2 522	-2 168	6 881	5 995
42 Financial liabilities	22 405	5 740	5 423	5 189	7 221	4 997	16 844	9 487
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	21 953	2 208	3 218	-3 700	-4 973	-4 774	9 195	-5 274
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	-1 498	-1 868	2 083	1 981	1 989	1 984	1 466	1 466
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	1 950	5 399	122	6 909	10 206	7 787	6 183	13 295
Financial balance sheet								
51 Financial net worth	-85 751	-11 472	-104 043	-117 370	-115 060	-148 539	-260 973	-262 389
52 Financial assets	139 071	130 147	130 466	127 025	126 960	115 863	119 367	131 104
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	29 928	34 641	32 669	26 768	21 892	18 935	16 986	23 671
55 Debt securities	2 420	4 062	2 902	2 954	3 300	1 942	967	1 600
56 Loans	33 647	20 832	27 367	30 021	31 209	28 044	28 262	26 387
57 Equity and investment fund shares/units	35 168	35 774	35 480	35 135	35 889	34 441	33 770	34 069
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	37 908	34 839	32 348	32 147	34 670	32 501	39 382	45 377
61 Financial liabilities	224 822	141 620	234 509	244 395	242 020	264 402	380 341	393 493
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	0	0	0	0	0	0	89 077	90 672
65 Loans	141 723	56 698	146 932	142 214	142 433	157 124	166 319	166 319
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	38 399	37 980	43 894	50 085	49 535	54 421	71 723	82 341
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	44 700	46 941	43 684	52 096	50 052	52 857	53 222	54 160
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	46 265	47 235	49 198	49 976	51 997	55 942	60 632	66 543
2 Intermediate consumption	30 912	30 925	32 033	32 240	33 124	35 786	38 293	41 479
3 Value added, gross	15 353	16 310	17 165	17 736	18 873	20 156	22 340	25 064
4 Value added, net	15 353	16 310	17 165	17 736	18 873	20 156	22 340	25 064
Generation of income account								
5 Compensation of employees, payable	15 353	16 310	17 165	17 736	18 873	20 156	22 340	25 064
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	307	291	348	410	248	223	131	177
9 Interest, payable	20	22	18	14	23	53	93	47
10 Balance of primary incomes, net	674	-291	-234	-79	37	82	157	387
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	0	0	0	0	0	0	0	0
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	131 423	141 635	158 394	155 182	164 203	165 855	175 966	197 182
16 Social benefits other than social transfers in kind, payable	92 184	88 214	98 552	99 813	100 910	106 913	109 900	119 519
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	5 128	5 114	5 574	6 682	7 063	6 543	6 667	7 385
19 Disposable income, net	34 785	48 016	54 034	48 609	56 267	52 481	59 556	70 665
Use of disposable income account								
20 Final consumption expenditure	45 155	46 039	47 389	47 999	49 948	53 876	58 400	64 330
21 Individual consumption expenditure	43 459	44 336	45 633	46 179	48 076	51 960	56 376	62 100
22 Collective consumption expenditure	1 696	1 703	1 755	1 821	1 872	1 916	2 024	2 230
23 Saving, gross	-10 370	1 977	6 645	610	6 319	-1 395	1 155	6 336
24 Saving, net	-10 370	1 977	6 645	610	6 319	-1 395	1 155	6 336
Capital account								
25 Capital transfers, receivable	233	195	270	270	270	280	270	270
26 Capital transfers, payable	233	196	271	327	553	280	271	270
27 Gross capital formation	70	21	22	34	44	27	28	22
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-10 440	1 956	6 623	519	5 992	-1 422	1 127	6 314
30 Total expenditure	144 207	141 092	153 983	157 255	160 838	169 981	177 722	193 962
31 Total revenue	133 766	143 048	160 606	157 774	166 830	168 559	178 849	200 276

ICELAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million ISK

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	13 029	-2 564	5 980	-1 413	1 472	31 856	-24 007	18 014
33	Total financial assets	3 548	10 542	-8 940	763	1 487	34 384	-22 807	23 860
34	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35	Currency and deposits	-899	5 176	-10 398	-777	-981	1 234	471	1 685
36	Debt securities	0	0	0	0	0	0	0	0
37	Loans	0	0	0	0	0	0	0	0
38	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	4 448	5 366	1 458	1 540	2 468	33 150	-23 278	22 174
42	Financial liabilities	-9 481	13 106	-14 921	2 176	15	2 529	1 200	5 845
43	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	0	0	0	0	0	0	0	0
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	-9 481	13 106	-14 921	2 176	15	2 529	1 200	5 845
Financial balance sheet									
51	Financial net worth	5 566	2 831	9 140	10 335	16 656	13 931	15 072	21 974
52	Financial assets	21 920	32 291	23 680	27 050	33 386	33 190	35 532	48 279
53	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54	Currency and deposits	7 380	12 556	2 158	1 382	401	1 635	2 106	3 791
55	Debt securities	21	20	17	19	22	32	37	49
56	Loans	0	0	0	0	0	0	0	0
57	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	14 519	19 714	21 504	25 649	32 963	31 523	33 388	44 438
61	Financial liabilities	16 354	29 460	14 540	16 715	16 731	19 259	20 459	26 304
62	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	0	0	0	0	0	0	0	0
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	16 354	29 460	14 540	16 715	16 731	19 259	20 459	26 304

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/36b9f>.

Financial accounts and Financial balance sheets are non-consolidated.

Source: Statistics Iceland via Eurostat.

ICELAND

Table II. Detailed taxes and social contribution receipts

Million ISK

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	508 667	541 578	585 936	626 450	676 142	774 263	812 002	1 263 239
2 Total tax receipts and actual social contributions	508 667	541 578	585 936	626 450	676 142	774 263	812 002	1 263 239
3 Total tax receipts	462 755	477 979	519 116	561 567	606 243	700 831	732 295	1 177 869
4 Taxes on production and imports	210 406	220 510	233 055	254 689	266 922	314 239	334 900	344 633
5 Taxes on products	171 215	180 991	193 381	209 806	216 780	229 773	251 841	279 188
6 Value added type taxes	121 427	123 695	131 057	142 814	149 828	160 871	183 674	205 435
7 Taxes and duties on imports, excluding VAT	5 303	5 950	7 288	7 682	5 815	6 058	4 989	5 087
8 Import duties	5 303	5 950	7 288	7 682	5 815	6 058	4 989	5 087
9 Taxes on imports, excluding VAT and import duties	0	0	0	0	0	0	0	0
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	0	0	0	0	0	0	0	0
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	44 485	51 346	55 036	59 310	61 137	62 844	63 179	68 667
17 Excise duties and consumption taxes	25 788	31 861	34 416	37 734	37 923	39 222	37 707	39 472
18 Stamp taxes	14 095	14 787	15 763	16 145	17 207	18 265	19 176	22 215
19 Taxes on financial and capital transactions	3 712	3 799	4 533	5 231	5 724	5 074	5 969	6 563
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	0	0	0	0	0	0	0	0
23 Taxes on insurance premiums	0	0	0	0	0	0	0	0
24 Other taxes on specific services	830	834	264	0	0	0	0	0
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	5	2	0	0	0	0	0	0
28 Other taxes on products n.e.c.	55	63	60	200	284	282	327	416
29 Other taxes on production	39 191	39 519	39 675	44 882	50 141	84 466	83 059	65 444
30 Taxes on land, buildings or other structures	33 175	33 515	31 726	32 351	35 331	36 490	40 594	45 218
31 Taxes on the use of fixed assets	1 035	899	982	1 076	1 121	1 139	1 200	1 365
32 Total wage bill and payroll taxes	2 470	2 827	2 900	5 402	6 534	6 994	6 638	7 375
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	841	899	920	982	1 156	1 292	1 336	1 518
35 Taxes on pollution	0	0	0	0	0	0	0	0
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	1 670	1 380	3 147	5 072	5 999	38 551	33 291	9 969
38 Current taxes on income and wealth	250 395	254 710	284 592	304 735	336 651	383 848	394 115	444 923
39 Taxes on income	239 890	239 664	266 823	283 238	315 577	360 474	380 979	431 902
40 Taxes on individual or household income including holding gains	196 924	202 262	224 193	239 251	262 369	277 003	304 469	345 780
41 Taxes on individual or household income excl. holding gains	107 617	106 797	126 584	135 114	147 136	156 214	170 443	..
42 Taxes on individual or household holding gains	89 307	95 465	97 609	104 137	115 233	120 789	134 026	..
43 Taxes on income or profits of corporations including holding gains	26 786	16 171	31 059	34 517	40 849	67 458	52 926	62 527
44 Taxes on income or profits of corporations excl. holding gains	26 786	16 171	31 059	34 517	40 849	67 458	52 926	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	89 307	95 465	97 609	104 137	115 233	120 789	134 026	..
48 Taxes on winnings from lottery or gambling	..	..	..	0	0	..	..	..
49 Other taxes on income n.e.c.	16 180	21 230	11 571	9 470	12 359	16 013	23 584	23 595
50 Other current taxes	10 505	15 047	17 768	21 497	21 074	23 374	13 136	13 021
51 Current taxes on capital	12	3 849	6 312	9 396	8 886	10 751	657	359
52 Poll taxes	5 154	5 225	5 196	5 610	5 766	6 052	5 887	5 822
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	5 339	5 973	6 261	6 491	6 422	6 571	6 591	6 840
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	0	0	0	0	0	0	0	0
57 Capital taxes	1 954	2 759	1 469	2 143	2 671	2 743	3 280	388 313
58 Taxes on capital transfers	1 954	2 759	1 469	2 143	2 671	2 743	3 280	4 104
59 Capital levies	0	0	0	0	0	0	0	384 209
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	45 912	63 599	66 820	64 882	69 899	73 432	79 707	85 370
62 Employers' actual social contributions	44 726	61 980	65 165	63 244	68 178	71 626	77 821	83 256
63 Compulsory	44 726	61 980	65 165	63 244	68 178	71 626	77 821	83 256
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	0	0	0	0	0	0	0	0
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

ICELAND

Table II. Detailed taxes and social contribution receipts (cont.)

Million ISK

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	370 104	403 597	430 097	461 653	496 569	584 423	604 026	1 030 225
2 Total tax receipts and actual social contributions	370 104	403 597	430 097	461 653	496 569	584 423	604 026	1 030 225
3 Total tax receipts	324 192	339 998	363 277	396 770	426 670	510 990	524 319	944 855
4 Taxes on production and imports	179 490	189 357	203 835	225 041	234 521	280 652	297 408	302 737
5 Taxes on products	171 212	180 991	193 381	209 806	216 780	229 773	251 841	279 188
6 Other taxes on production	8 278	8 366	10 454	15 234	17 741	50 878	45 567	23 549
7 Current taxes on income and wealth	142 748	147 882	157 973	169 586	189 478	227 595	223 631	253 806
8 Taxes on income	132 273	132 867	140 239	148 125	168 441	204 260	210 536	240 827
9 Other current taxes	10 474	15 016	17 734	21 461	21 037	23 335	13 095	12 978
10 Capital taxes	1 954	2 759	1 469	2 143	2 671	2 743	3 280	388 313
11 Actual social contributions	45 912	63 599	66 820	64 882	69 899	73 432	79 707	85 370
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	138 563	137 981	155 839	164 797	179 573	189 840	207 976	233 013
2 Total tax receipts and actual social contributions	138 563	137 981	155 839	164 797	179 573	189 840	207 976	233 013
3 Total tax receipts	138 563	137 981	155 839	164 797	179 573	189 840	207 976	233 013
4 Taxes on production and imports	30 916	31 153	29 221	29 648	32 400	33 587	37 492	41 896
5 Taxes on products	3	0	0	0	0	0	0	0
6 Other taxes on production	30 913	31 153	29 221	29 648	32 400	33 587	37 492	41 896
7 Current taxes on income and wealth	107 647	106 828	126 618	135 149	147 173	156 253	170 484	191 118
8 Taxes on income	107 617	106 797	126 584	135 114	147 136	156 214	170 443	191 075
9 Other current taxes	31	31	34	35	37	39	41	43
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/e4167>.

Source: Statistics Iceland via Eurostat.

ICELAND

Table III. Expenditure by function

Million ISK

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	830 530	908 205	949 454	..
2 General public services	155 895	163 096	170 454	..
3 Defence	524	415	383	..
4 Public order and safety	26 729	29 891	34 109	..
5 Economic affairs	90 790	125 918	110 374	..
6 Environment protection	10 096	12 861	12 815	..
7 Housing and community amenities	11 077	7 488	10 439	..
8 Health	139 586	150 875	164 908	..
9 Recreation, culture and religion	61 255	61 256	71 316	..
10 Education	142 281	152 614	164 927	..
11 Social protection	192 297	203 791	209 729	..
<i>of which:</i>								
12 Compensation of employees	256 169	275 652	307 150	..
13 General public services	25 779	27 394	28 602	..
14 Defence	80	82	127	..
15 Public order and safety	14 946	16 168	18 904	..
16 Economic affairs	15 394	14 668	15 265	..
17 Environment protection	2 415	2 633	3 005	..
18 Housing and community amenities	1 796	1 972	2 072	..
19 Health	69 730	75 440	84 307	..
20 Recreation, culture and religion	16 279	17 779	20 347	..
21 Education	75 091	81 769	93 047	..
22 Social protection	34 659	37 745	41 473	..
23 Gross capital formation	54 908	61 728	64 009	..
24 General public services	2 837	2 941	4 738	..
25 Defence	0	0	0	..
26 Public order and safety	634	1 266	1 750	..
27 Economic affairs	21 043	23 105	21 337	..
28 Environment protection	1 400	1 749	1 862	..
29 Housing and community amenities	2 055	3 744	3 225	..
30 Health	3 544	4 600	4 547	..
31 Recreation, culture and religion	5 266	3 341	4 897	..
32 Education	16 939	19 313	20 034	..
33 Social protection	1 191	1 668	1 620	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	618 049	669 829	698 324	..
2 General public services	147 237	153 800	159 617	..
3 Defence	524	415	383	..
4 Public order and safety	25 289	28 888	32 375	..
5 Economic affairs	70 665	108 091	94 050	..
6 Environment protection	6 139	6 787	7 646	..
7 Housing and community amenities	5 105	594	1 933	..
8 Health	142 874	152 981	166 363	..
9 Recreation, culture and religion	21 570	20 595	25 166	..
10 Education	58 708	60 256	66 835	..
11 Social protection	139 936	137 423	143 956	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	250 923	271 001	287 281	..
2 General public services	28 970	30 898	34 054	..
3 Defence	0	0	0	..
4 Public order and safety	2 421	2 678	2 727	..
5 Economic affairs	24 518	21 963	20 509	..
6 Environment protection	4 096	6 132	5 233	..
7 Housing and community amenities	6 162	7 048	8 755	..
8 Health	1 632	1 699	1 421	..
9 Recreation, culture and religion	40 481	41 557	46 919	..
10 Education	84 197	92 999	98 785	..
11 Social protection	58 447	66 028	68 877	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	160 838	169 981	177 722	..
2 General public services	23	61	102	..
3 Defence	0	0	0	..
4 Public order and safety	0	0	0	..
5 Economic affairs	0	0	0	..
6 Environment protection	0	0	0	..
7 Housing and community amenities	0	0	0	..
8 Health	52 814	57 479	62 168	..
9 Recreation, culture and religion	0	0	0	..
10 Education	0	0	0	..
11 Social protection	108 001	112 440	115 452	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/2c178>.

Source: Statistics Iceland via Eurostat.

IRELAND

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	24 230	22 675	22 733	22 460	22 144	22 077	22 892	23 640
b	Saving, net	-15 386	-14 777	-13 288	-12 733	-10 142	-5 727	-1 319	-556
c	Net lending (+)/Net borrowing (-)	-23 469	-53 711	-21 886	-14 111	-11 020	-7 099	-4 968	-1 907
d	Total revenue	56 488	55 377	57 736	59 493	61 513	65 943	70 603	72 645
	<i>of which:</i>								
e	Total tax receipts	38 728	37 891	38 866	40 944	42 516	46 467	50 786	52 928
f	Actual social contributions	8 795	8 432	9 039	8 482	9 007	9 594	10 206	10 773
g	Total expenditure	79 957	109 088	79 622	73 603	72 533	73 042	75 572	74 553
	<i>of which:</i>								
h	Interest	3 416	4 748	5 768	7 298	7 774	7 604	6 858	6 187
i	Compensation of employees	20 713	19 293	19 389	18 996	18 594	18 344	18 898	19 354
j	Social benefits and transfers in kind	28 848	28 774	28 827	29 454	28 526	28 076	28 422	28 494
k	Gross fixed capital formation	6 240	5 564	4 166	3 470	3 530	4 171	4 346	4 903
l	Total liabilities (consolidated)	116 503	141 864	195 543	231 190	239 572	238 740	234 961	232 487
m	Financial net worth	-43 254	-79 805	-107 330	-138 582	-145 280	-154 622	-150 571	-152 553
n	Deficit/Surplus	-23 469	-53 711	-21 886	-14 111	-11 020	-7 099	-4 968	-1 907
o	Maastricht debt	104 684	144 227	189 725	210 016	215 296	203 326	201 589	200 592
p	Gross domestic product	170 097	167 583	171 939	175 561	180 298	194 537	262 037	275 567
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	34 213	31 843	31 533	30 802	30 339	30 983	32 072	33 046
2	Market output and output for own final use	971	935	963	994	1 024	1 072	1 138	1 228
3	Non-market output	33 242	30 907	30 570	29 808	29 315	29 911	30 934	31 818
4	Payments for non-market output	3 605	4 349	4 200	4 063	3 845	3 666	3 981	3 464
5	Non-market output, other	29 636	26 558	26 370	25 745	25 471	26 244	26 953	28 354
6	Market output and payments for non-market output (2 + 4)	4 576	5 284	5 163	5 057	4 868	4 739	5 119	4 692
7	Intermediate consumption	9 982	9 167	8 800	8 342	8 196	8 906	9 179	9 406
8	Value added, gross	24 230	22 675	22 733	22 460	22 144	22 077	22 892	23 640
9	Consumption of fixed capital	3 238	3 113	3 049	3 111	3 175	3 330	3 526	3 738
10	Value added, net	20 992	19 562	19 683	19 350	18 968	18 747	19 366	19 902
Generation of income account									
11	Compensation of employees, payable	20 713	19 293	19 389	18 996	18 594	18 344	18 898	19 354
12	Other taxes on production, payable	0	0	0	0	0	0	0	0
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	280	270	295	354	374	404	468	548
Allocation of primary income account									
15	Taxes on production and imports, receivable	18 352	18 063	17 779	18 359	19 302	21 210	22 525	23 431
16	Subsidies, payable	1 890	1 828	1 725	1 910	1 906	1 863	1 766	1 674
17	Property income, receivable	2 002	2 129	2 471	3 065	3 272	3 068	2 710	1 822
18	Property income, payable	3 416	4 748	5 768	7 298	7 774	7 604	6 858	6 187
19	Interest, payable	3 416	4 748	5 768	7 298	7 774	7 604	6 858	6 187
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	15 327	13 886	13 052	12 570	13 268	15 215	17 079	17 939
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	20 111	19 583	20 842	22 300	22 935	24 898	27 860	29 087
23	Social contributions, receivable	10 243	9 485	10 368	9 874	10 410	10 983	11 388	12 048
24	Actual social contributions	8 795	8 432	9 039	8 482	9 007	9 594	10 207	10 773
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	142	266	262	254	150	282	292	231
27	Current taxes on income and wealth, payable	0	1	1	1	0	0	0	0
28	Social benefits other than social transfers in kind, payable	24 232	23 818	23 868	24 235	23 540	22 973	23 010	22 727
29	Social transfers in kind (via market producers), payable	4 616	4 956	4 958	5 219	4 986	5 102	5 412	5 767
30	Social benefits and transfers in kind (via market producers), payable	28 848	28 774	28 827	29 454	28 526	28 076	28 422	28 494
31	Other current transfers, payable	2 725	2 664	2 614	2 531	2 908	2 784	2 564	3 012
32	Disposable income, net	18 866	16 737	18 040	18 231	20 314	25 620	31 045	33 565
Use of disposable income account									
33	Final consumption expenditure	34 253	31 514	31 328	30 964	30 456	31 347	32 365	34 121
34	Individual consumption expenditure	23 052	21 764	20 634	20 487	20 424	21 160	21 773	22 955
35	Collective consumption expenditure	11 201	9 750	10 694	10 477	10 032	10 186	10 592	11 166
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-12 148	-11 665	-10 239	-9 622	-6 967	-2 397	2 207	3 182
38	Saving, net	-15 386	-14 777	-13 288	-12 733	-10 142	-5 727	-1 319	-556
Capital account									
39	Consumption of fixed capital	3 238	3 113	3 049	3 111	3 175	3 330	3 526	3 738
40	Capital transfers, receivable	1 063	567	852	584	576	764	709	1 335
41	Capital taxes	266	245	242	285	278	359	401	411
42	Other capital transfers and investment grants, receivable	797	322	610	299	298	405	308	925
43	Capital transfers, payable	6 143	37 130	8 222	1 519	1 016	1 234	3 478	1 462
44	Gross capital formation and acquisitions of non-produced assets	6 239	5 484	4 277	3 553	3 613	4 231	4 406	4 963
45	Gross capital formation	6 239	5 484	4 277	3 553	3 613	4 231	4 406	4 963
46	Gross fixed capital formation	6 240	5 564	4 166	3 470	3 530	4 171	4 346	4 903
47	Changes in inv. and acquisitions less disposals of valuables	-1	-80	111	83	83	60	60	60
48	Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
49	Net lending (+)/Net borrowing (-)	-23 469	-53 711	-21 886	-14 111	-11 020	-7 099	-4 968	-1 907
50	Total expenditure	79 957	109 088	79 622	73 603	72 533	73 042	75 572	74 553
51	Total revenue	56 488	55 377	57 736	59 493	61 513	65 943	70 603	72 645

IRELAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-23 615	-53 516	-21 559	-14 579	-11 103	-7 171	-4 238	-939
53 Total financial assets	2 951	-11 662	3 771	5 638	-5 674	-18 764	-7 499	-4 206
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	1 041	-11 318	-1 035	5 823	-1 220	-6 379	-338	-2 921
56 Debt securities	4 124	1 858	-648	956	-757	-1 430	-5 833	-1 133
57 Loans	130	452	1 247	-2 676	-2 345	-11 790	-1 049	-252
58 Equity and investment fund shares/units	-2 357	-2 387	3 703	1 826	-1 306	-91	241	-384
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	1
60 Financial derivatives and employee stock options	16	253	-270	-106	172	143	-287	-1
61 Other accounts receivable	-3	-520	774	-185	-218	783	-233	484
62 Financial liabilities	26 566	41 854	25 330	20 217	5 429	-11 593	-3 261	-3 267
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	1 395	3 422	2 893	3 802	-30 707	-10 474	-247	610
65 Debt securities	24 829	5 942	-8 972	-6 979	26 240	6 225	6 618	-3 608
66 Loans	-40	31 263	31 059	23 288	10 030	-8 153	-9 962	-66
67 Equity and investment fund shares/units	169	124	-3	16	21	22	19	40
68 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
69 Financial derivatives and employee stock options	0	0	2	1	-1	-1	-1	0
70 Other accounts payable	213	1 103	351	89	-154	788	312	-243
Financial balance sheet								
71 Financial net worth	-43 254	-79 805	-107 330	-138 582	-145 280	-154 622	-150 571	-152 553
72 Financial assets	73 249	62 059	88 213	92 608	94 292	84 118	84 390	79 934
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	30 690	19 631	18 868	24 852	23 631	17 323	17 207	14 286
75 Debt securities	8 700	10 114	7 919	9 470	10 249	9 646	3 289	2 162
76 Loans	3 147	3 599	27 844	23 583	19 957	9 151	8 580	8 527
77 Equity and investment fund shares/units	21 788	20 130	22 975	25 097	30 795	38 201	45 260	45 230
78 Insurance pension and standardised guarantees	1	1	0	0	0	1	0	0
79 Financial derivatives and employee stock options	410	606	1 694	897	1 135	352	811	2
80 Other accounts receivable	8 513	7 978	8 913	8 709	8 525	9 444	9 243	9 727
81 Financial liabilities	116 503	141 864	195 543	231 190	239 572	238 740	234 961	232 487
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	10 308	13 711	58 388	62 099	31 356	20 918	20 713	21 315
84 Debt securities	94 787	84 081	85 192	94 161	126 146	141 988	146 317	144 254
85 Loans	3 239	34 592	39 014	62 152	71 356	64 873	56 114	55 434
86 Equity and investment fund shares/units	1 597	1 783	1 823	1 735	1 695	1 629	1 563	1 564
87 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
88 Financial derivatives and employee stock options	16	38	2 974	2 802	932	457	1 067	976
89 Other accounts payable	6 556	7 659	8 152	8 241	8 087	8 875	9 187	8 944
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	27 491	25 676	25 245	24 613	24 705	25 631	26 673	27 526
2 Intermediate consumption	7 943	7 269	6 775	6 463	6 796	7 205	7 497	7 796
3 Value added, gross	19 548	18 407	18 470	18 150	17 909	18 426	19 176	19 730
4 Value added, net	18 250	17 150	17 204	16 849	16 568	16 790	17 407	17 826
Generation of income account								
5 Compensation of employees, payable	18 250	17 150	17 204	16 849	16 568	16 790	17 407	17 827
6 Operating surplus, net	0	0	0	0	0	0	0	-1
Allocation of primary income account								
7 Taxes on production and imports, receivable	17 030	16 741	16 437	16 881	17 895	19 807	21 178	22 261
8 Subsidies, payable	1 890	1 828	1 725	1 910	1 906	1 863	1 766	1 674
9 Interest, payable	3 394	4 725	5 746	7 275	7 752	7 591	6 843	6 172
10 Balance of primary incomes, net	13 724	12 264	11 437	10 760	11 560	13 452	15 293	16 249
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	20 111	19 583	20 842	22 300	22 935	24 898	27 860	29 087
12 Social contributions, receivable	9 901	9 186	10 036	9 545	10 083	10 685	11 144	11 795
13 Actual social contributions	8 598	8 238	8 839	8 292	8 821	9 464	10 081	10 647
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	91	220	218	211	124	241	255	194
16 Social benefits other than social transfers in kind, payable	23 230	22 939	23 099	23 456	22 885	22 608	22 644	22 415
17 Social transfers in kind (via market producers), payable	3 960	4 299	4 255	4 448	4 172	4 226	4 433	4 657
18 Other current transfers, payable	5 520	5 223	5 058	4 743	4 661	4 337	4 166	4 665
19 Disposable income, net	15 075	13 091	14 374	14 617	17 157	22 332	27 742	30 244
Use of disposable income account								
20 Final consumption expenditure	28 562	26 275	25 927	25 582	25 559	26 494	27 434	29 029
21 Individual consumption expenditure	20 454	19 566	18 283	18 121	18 059	18 824	19 387	20 474
22 Collective consumption expenditure	8 108	6 709	7 644	7 461	7 500	7 670	8 047	8 555
23 Saving, gross	-12 188	-11 927	-10 287	-9 664	-7 061	-2 527	2 077	3 120
24 Saving, net	-13 487	-13 184	-11 553	-10 965	-8 402	-4 162	308	1 215
Capital account								
25 Capital transfers, receivable	330	284	603	365	380	532	457	1 040
26 Capital transfers, payable	9 102	39 617	9 885	2 604	1 913	1 644	4 561	2 126
27 Gross capital formation	2 409	2 433	2 161	2 116	2 418	3 562	3 579	4 205
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	-60	0
29 Net lending (+)/Net borrowing (-)	-23 370	-53 693	-21 730	-14 018	-11 011	-7 201	-5 546	-2 172
30 Total expenditure	75 698	105 484	75 909	69 865	69 069	69 826	72 835	71 537
31 Total revenue	52 328	51 791	54 179	55 847	58 058	62 625	67 289	69 365

IRELAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-23 534	-53 526	-21 414	-14 495	-11 093	-7 274	-4 818	-1 205
33 Total financial assets	2 970	-11 746	3 858	5 652	-5 486	-18 198	-8 002	-4 194
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	812	-11 508	-1 081	5 605	-1 139	-5 829	-246	-2 759
36 Debt securities	4 124	1 858	-648	956	-757	-1 430	-5 833	-1 133
37 Loans	200	370	1 205	-2 329	-2 358	-11 804	-1 704	-133
38 Equity and investment fund shares/units	-2 357	-2 387	3 703	1 826	-1 306	-92	241	-384
39 Insurance pension and standardised guarantees	1	0	0	-1	0	0	-1	0
40 Financial derivatives and employee stock options	16	253	-270	-106	172	143	-287	-1
41 Other accounts receivable	174	-332	949	-299	-98	814	-172	216
42 Financial liabilities	26 504	41 780	25 272	20 147	5 607	-10 924	-3 184	-2 989
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	1 395	3 422	2 893	3 802	-30 707	-10 474	-247	610
45 Debt securities	24 571	6 025	-9 057	-7 026	26 297	6 685	6 917	-3 278
46 Loans	-161	31 162	31 516	23 307	10 107	-8 213	-9 978	-130
47 Equity and investment fund shares/units	169	124	-3	16	21	22	19	40
48 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49 Financial derivatives and employee stock options	0	1	2	1	-1	-1	-1	0
50 Other accounts payable	530	1 046	-79	47	-110	1 057	106	-231
Financial balance sheet								
51 Financial net worth	-42 150	-78 708	-106 089	-137 253	-143 943	-153 542	-150 073	-152 319
52 Financial assets	72 900	61 626	87 867	92 277	94 148	84 385	84 155	79 712
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	29 756	18 507	17 698	23 464	22 323	16 566	16 542	13 782
55 Debt securities	8 700	10 114	7 920	9 470	10 249	9 646	3 289	2 162
56 Loans	4 812	5 182	29 385	25 471	21 832	10 855	9 629	9 696
57 Equity and investment fund shares/units	21 788	20 130	22 974	25 096	30 795	38 201	45 260	45 230
58 Insurance pension and standardised guarantees	1	1	0	0	0	1	0	0
59 Financial derivatives and employee stock options	410	606	1 694	897	1 135	352	811	2
60 Other accounts receivable	7 433	7 086	8 196	7 879	7 814	8 764	8 624	8 840
61 Financial liabilities	115 050	140 334	193 956	229 530	238 091	237 927	234 228	232 031
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	10 308	13 711	58 388	62 099	31 356	20 918	20 713	21 315
64 Debt securities	94 989	84 364	85 391	94 309	126 352	142 653	147 282	145 549
65 Loans	2 248	33 500	38 379	61 538	70 819	64 277	55 503	54 759
66 Equity and investment fund shares/units	1 597	1 783	1 823	1 735	1 695	1 628	1 563	1 564
67 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68 Financial derivatives and employee stock options	16	38	2 975	2 802	932	457	1 067	976
69 Other accounts payable	5 892	6 938	7 000	7 047	6 937	7 994	8 100	7 868
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	6 722	6 167	6 287	6 189	5 634	5 352	5 398	5 521
2 Intermediate consumption	2 039	1 898	2 025	1 879	1 400	1 701	1 683	1 610
3 Value added, gross	4 683	4 268	4 263	4 310	4 234	3 652	3 716	3 910
4 Value added, net	2 743	2 412	2 479	2 501	2 401	1 957	1 959	2 076
Generation of income account								
5 Compensation of employees, payable	2 463	2 142	2 185	2 147	2 027	1 554	1 491	1 527
6 Operating surplus, net	280	270	295	354	374	404	468	549
Allocation of primary income account								
7 Taxes on production and imports, receivable	1 322	1 322	1 342	1 478	1 407	1 403	1 347	1 170
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	126	102	141	120	122	85	65	65
10 Balance of primary incomes, net	1 604	1 622	1 615	1 809	1 708	1 762	1 786	1 690
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	342	299	333	329	326	298	244	254
13 Actual social contributions	197	194	200	190	186	130	126	126
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	2 901	2 652	2 536	2 302	1 827	1 643	1 689	1 739
16 Social benefits other than social transfers in kind, payable	1 001	879	770	779	656	366	365	312
17 Social transfers in kind (via market producers), payable	656	657	704	771	814	876	979	1 110
18 Other current transfers, payable	54	48	48	48	48	50	50	50
19 Disposable income, net	3 791	3 646	3 666	3 614	3 158	3 288	3 304	3 321
Use of disposable income account								
20 Final consumption expenditure	5 691	5 240	5 401	5 382	4 898	4 853	4 931	5 092
21 Individual consumption expenditure	2 598	2 198	2 351	2 367	2 365	2 336	2 386	2 481
22 Collective consumption expenditure	3 093	3 041	3 050	3 016	2 532	2 516	2 544	2 611
23 Saving, gross	40	263	48	41	94	129	130	62
24 Saving, net	-1 900	-1 593	-1 735	-1 768	-1 740	-1 565	-1 627	-1 772
Capital account								
25 Capital transfers, receivable	4 014	3 016	2 099	1 576	1 328	874	1 552	1 177
26 Capital transfers, payable	323	246	188	273	235	231	217	217
27 Gross capital formation	3 830	3 050	2 116	1 437	1 195	669	828	758
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	60	0
29 Net lending (+)/Net borrowing (-)	-98	-18	-156	-93	-9	103	578	265
30 Total expenditure	10 492	9 025	8 175	7 453	6 496	5 531	5 738	5 649
31 Total revenue	10 394	9 007	8 019	7 361	6 487	5 634	6 316	5 914

IRELAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-83	9	-146	-84	0	-24	775	-84
33	Total financial assets	-143	21	-280	9	-238	-174	88	-98
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	228	190	15	226	-60	-452	-92	-161
36	Debt securities	-258	81	-56	-56	37	468	300	332
37	Loans	65	-62	-64	-275	-96	12	-122	-271
38	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	-178	-188	-175	114	-119	-202	2	2
42	Financial liabilities	-60	12	-134	93	-238	-150	-687	-14
43	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44	Currency and deposits	..	..	..	..	..	..	..	..
45	Debt securities	0	-2	-2	-2	0	0	0	0
46	Loans	257	-43	-563	53	-194	72	-761	-88
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	-317	57	431	42	-44	-222	74	74
Financial balance sheet									
51	Financial net worth	-1 105	-1 097	-1 244	-1 328	-1 338	-1 078	-521	-536
52	Financial assets	5 314	5 336	5 057	5 066	4 827	4 918	4 834	4 731
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	934	1 124	1 170	1 388	1 307	757	665	504
55	Debt securities	202	283	197	149	206	666	965	1 295
56	Loans	3 004	2 942	2 878	2 604	2 508	2 720	2 598	2 326
57	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	1 174	987	812	925	806	775	606	606
61	Financial liabilities	6 419	6 433	6 301	6 394	6 165	5 996	5 355	5 267
62	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63	Currency and deposits	..	..	..	..	..	..	..	..
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	5 660	5 617	5 054	5 106	4 920	5 020	4 258	4 170
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	759	816	1 247	1 288	1 245	976	1 097	1 097

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/3e571>.

Source: Central Statistics Office (CSO) of Ireland via Eurostat.

IRELAND

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	48 971	47 377	49 234	50 818	52 925	57 450	62 173	64 976
2 Total tax receipts and actual social contributions	47 523	46 323	47 905	49 426	51 523	56 061	60 992	63 701
3 Total tax receipts	38 728	37 891	38 866	40 944	42 516	46 467	50 786	52 928
4 Taxes on production and imports	18 352	18 063	17 779	18 359	19 302	21 210	22 525	23 431
5 Taxes on products	16 290	16 083	15 705	16 099	16 749	18 237	19 441	20 773
6 Value added type taxes	10 324	10 067	9 755	10 219	10 372	11 521	11 955	12 826
7 Taxes and duties on imports, excluding VAT	3 235	3 009	3 224	3 137	3 281	3 343	3 460	3 596
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	3 235	3 009	3 224	3 137	3 281	3 343	3 460	3 596
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	3 235	3 009	3 224	3 137	3 281	3 343	3 460	3 596
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	2 731	3 006	2 726	2 742	3 095	3 373	4 025	4 350
17 Excise duties and consumption taxes	1 115	1 083	858	829	823	836	864	897
18 Stamp taxes	336	426	445	541	262	94	89	93
19 Taxes on financial and capital transactions	537	396	353	286	409	560	747	782
20 Car registration taxes	373	395	394	384	477	593	728	840
21 Taxes on entertainment	31	23	25	20	21	20	21	21
22 Taxes on lotteries, gambling and betting	31	30	28	27	26	27	230	244
23 Taxes on insurance premiums	96	154	133	123	517	709	780	888
24 Other taxes on specific services	92	103	44	34	34	11	0	0
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	119	395	446	500	526	523	565	585
29 Other taxes on production	2 062	1 981	2 074	2 259	2 553	2 973	3 084	2 658
30 Taxes on land, buildings or other structures	1 322	1 322	1 342	1 478	1 692	1 846	1 775	1 587
31 Taxes on the use of fixed assets	264	256	253	264	284	290	281	263
32 Total wage bill and payroll taxes	368	310	318	295	314	338	357	390
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	31	33	33	33	33	32	32	32
35 Taxes on pollution	32	41	44	51	48	41	28	37
36 Under-compensation of VAT (flat rate system)	0	0	3	5	5	5	6	6
37 Other taxes on production n.e.c.	45	19	81	134	177	421	605	343
38 Current taxes on income and wealth	20 111	19 583	20 842	22 300	22 935	24 898	27 860	29 087
39 Taxes on income	19 117	18 617	19 435	20 837	21 298	23 016	26 588	28 039
40 Taxes on individual or household income including holding gains	15 168	14 630	15 636	16 826	16 983	18 340	19 644	20 600
41 Taxes on individual or household income excl. holding gains	14 678	14 320	15 261	16 454	16 652	17 854	19 042	19 862
42 Taxes on individual or household holding gains	490	311	374	372	332	485	602	738
43 Taxes on income or profits of corporations including holding gains	3 944	3 978	3 793	4 005	4 309	4 671	6 939	7 434
44 Taxes on income or profits of corporations excl. holding gains	3 889	3 944	3 751	3 964	4 272	4 617	6 872	7 352
45 Taxes on holding gains of corporations	54	35	42	41	37	54	67	82
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	545	345	416	413	369	539	669	820
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	6	9	6	6	6	6	6	6
50 Other current taxes	993	966	1 407	1 463	1 637	1 882	1 272	1 047
51 Current taxes on capital	0	0	460	483	568	792	217	47
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	987	959	938	970	1 056	1 070	1 035	980
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	6	7	9	10	13	20	20	20
57 Capital taxes	266	245	245	285	278	359	401	411
58 Taxes on capital transfers	258	235	242	282	278	359	401	411
59 Capital levies	8	10	3	3	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	8 795	8 432	9 039	8 482	9 007	9 594	10 206	10 773
62 Employers' actual social contributions	5 297	4 932	5 365	5 008	5 326	5 817	6 211	6 653
63 Compulsory	5 297	4 932	5 365	5 008	5 326	5 817	6 211	6 653
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	3 183	3 170	3 326	3 150	3 278	3 371	3 535	3 518
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

IRELAND

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	47 299	45 745	47 557	49 008	51 192	55 749	60 582	63 553
2 Total tax receipts and actual social contributions	45 995	44 797	46 360	47 754	49 931	54 528	59 519	62 405
3 Total tax receipts	37 398	36 559	37 521	39 462	41 109	45 064	49 439	51 758
4 Taxes on production and imports	17 030	16 741	16 437	16 881	17 895	19 807	21 178	22 261
5 Taxes on products	16 290	16 083	15 705	16 099	16 749	18 237	19 441	20 773
6 Other taxes on production	740	659	732	781	1 146	1 571	1 737	1 488
7 Current taxes on income and wealth	20 111	19 583	20 842	22 300	22 935	24 898	27 860	29 087
8 Taxes on income	19 117	18 617	19 435	20 837	21 298	23 016	26 588	28 039
9 Other current taxes	993	966	1 407	1 463	1 637	1 882	1 272	1 047
10 Capital taxes	258	235	242	282	278	359	401	411
11 Actual social contributions	8 597	8 238	8 839	8 292	8 822	9 464	10 080	10 647
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	1 672	1 632	1 678	1 810	1 733	1 701	1 591	1 424
2 Total tax receipts and actual social contributions	1 527	1 526	1 545	1 671	1 593	1 533	1 473	1 296
3 Total tax receipts	1 330	1 332	1 345	1 481	1 407	1 403	1 347	1 170
4 Taxes on production and imports	1 322	1 322	1 342	1 478	1 407	1 403	1 347	1 170
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	1 322	1 322	1 342	1 478	1 407	1 403	1 347	1 170
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	8	10	3	3	0	0	0	0
11 Actual social contributions	197	194	200	190	186	130	126	126
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/727c3>.

Source: Central Statistics Office (CSO) of Ireland via Eurostat.

IRELAND

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	79 952	109 084	79 557	73 506	71 715	73 000	75 320	..
2 General public services	7 833	8 728	9 873	11 285	11 509	11 306	10 433	..
3 Defence	790	686	804	784	777	784	897	..
4 Public order and safety	3 017	2 855	2 761	2 641	2 626	2 685	2 778	..
5 Economic affairs	11 520	42 218	12 924	5 388	5 151	6 036	8 657	..
6 Environment protection	1 919	1 701	1 325	1 349	1 100	1 056	1 018	..
7 Housing and community amenities	2 558	2 206	1 610	1 535	1 266	1 612	1 478	..
8 Health	14 324	13 541	14 277	14 486	14 220	14 463	14 569	..
9 Recreation, culture and religion	1 640	1 509	1 499	1 495	1 470	1 472	1 481	..
10 Education	8 393	8 368	9 617	9 329	8 994	9 330	9 374	..
11 Social protection	27 959	27 272	24 868	25 213	24 600	24 256	24 633	..
<i>of which:</i>								
12 Compensation of employees	20 713	19 293	19 389	18 996	18 594	18 344	18 874	..
13 General public services	1 195	1 182	986	966	930	956	971	..
14 Defence	525	448	567	556	553	547	571	..
15 Public order and safety	2 020	1 870	1 861	1 823	1 776	1 801	1 846	..
16 Economic affairs	1 585	1 544	1 278	1 253	1 204	1 159	1 181	..
17 Environment protection	403	322	336	330	304	258	258	..
18 Housing and community amenities	310	269	286	281	264	219	220	..
19 Health	7 260	6 713	6 687	6 549	6 464	6 502	6 733	..
20 Recreation, culture and religion	430	370	475	465	446	431	439	..
21 Education	5 555	5 198	6 283	6 156	6 016	5 916	6 047	..
22 Social protection	1 429	1 377	630	617	637	554	608	..
23 Gross capital formation	6 239	5 484	4 277	3 553	3 613	4 231	4 406	..
24 General public services	212	215	477	483	400	535	542	..
25 Defence	40	22	13	8	9	9	89	..
26 Public order and safety	198	174	75	55	59	77	101	..
27 Economic affairs	2 391	2 098	1 759	1 243	1 456	1 407	1 455	..
28 Environment protection	608	467	153	149	127	121	148	..
29 Housing and community amenities	1 526	1 322	551	399	500	741	689	..
30 Health	412	420	408	505	379	503	569	..
31 Recreation, culture and religion	204	139	139	150	158	159	145	..
32 Education	612	609	545	440	399	529	560	..
33 Social protection	37	17	156	120	126	150	110	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	75 693	105 480	75 844	69 745	68 196	69 557	72 484	..
2 General public services	8 833	9 261	10 136	11 791	11 840	11 703	10 830	..
3 Defence	796	692	809	789	782	789	901	..
4 Public order and safety	2 706	2 599	2 512	2 398	2 452	2 487	2 575	..
5 Economic affairs	10 465	41 586	12 003	4 394	4 628	5 300	8 132	..
6 Environment protection	918	934	825	847	619	543	569	..
7 Housing and community amenities	841	724	797	599	467	969	1 108	..
8 Health	14 324	13 541	14 277	14 486	14 220	14 463	14 569	..
9 Recreation, culture and religion	1 098	1 068	1 052	1 036	1 075	1 091	1 105	..
10 Education	8 496	8 718	9 763	9 491	8 871	9 194	9 426	..
11 Social protection	27 217	26 357	23 669	23 914	23 243	23 018	23 270	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	10 492	9 025	8 175	7 476	6 551	5 676	5 673	..
2 General public services	30	215	496	389	354	319	295	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	331	275	261	254	182	205	211	..
5 Economic affairs	2 783	2 296	2 114	1 718	1 293	1 149	1 195	..
6 Environment protection	1 339	1 093	783	752	635	606	623	..
7 Housing and community amenities	2 391	2 082	1 384	1 255	1 104	780	702	..
8 Health	0	0	0	0	0	0	0	..
9 Recreation, culture and religion	554	450	458	466	400	385	381	..
10 Education	1 231	885	971	885	858	673	552	..
11 Social protection	1 835	1 729	1 708	1 758	1 725	1 558	1 713	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/5e726>.

Source: Central Statistics Office (CSO) of Ireland via Eurostat.

ISRAEL

Table I. General government account (SNA 2008, simplified presentation)

Million ILS

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	106 917	114 302	121 093	129 977	137 930	143 240	149 302	155 056
b	Saving, net	-36 922	-29 039	-25 587	-39 168	-33 102	-28 701	-21 967	-18 979
c	Net lending (+)/Net borrowing (-)	-46 188	-32 142	-27 436	-47 536	-43 704	-36 936	-24 493	-25 762
d	Total revenue	298 918	329 730	353 055	365 318	392 510	414 161	437 796	456 840
	<i>of which:</i>								
e	Total tax receipts	202 107	223 207	240 509	247 605	271 970	287 631	304 435	318 373
f	Actual social contributions	41 227	45 343	48 759	50 296	53 364	56 130	59 561	63 452
g	Total expenditure	345 106	361 871	380 492	412 854	436 214	451 097	462 289	482 602
	<i>of which:</i>								
h	Interest	36 808	38 167	39 355	40 739	39 290	38 769	38 085	35 318
i	Compensation of employees	85 096	91 229	96 646	103 565	110 283	114 561	119 433	124 369
j	Social benefits and transfers in kind	70 085	75 737	80 428	86 087	90 385	92 956	96 628	101 243
k	Gross fixed capital formation	15 812	17 074	18 515	21 391	24 082	23 878	24 124	27 008
l	Total liabilities (consolidated)	684 051	699 290	732 188	783 644	809 097	859 451	907 555	..
m	Financial net worth	-438 929	-437 375	-486 697	-549 719	-571 999	-606 625	-624 230	..
n	Deficit/Surplus	-46 188	-32 142	-27 436	-47 536	-43 704	-36 936	-24 493	-25 762
o	Maastricht debt	..	..	..	..	..	..	..	..
p	Gross domestic product	815 635	873 466	936 134	992 110	1 056 119	1 103 485	1 162 530	1 220 331
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	183 285	194 974	206 561	221 855	234 016	245 506	255 629	267 213
2	Market output and output for own final use	12 279	12 995	14 693	15 793	15 953	17 582	17 474	19 784
3	Non-market output	171 005	181 979	191 868	206 062	218 062	227 924	238 155	247 429
4	Payments for non-market output	8 119	9 250	9 697	10 257	10 099	10 620	11 004	11 488
5	Non-market output, other	162 886	172 729	182 171	195 806	207 963	217 304	227 151	235 941
6	Market output and payments for non-market output (2 + 4)	20 398	22 245	24 390	26 050	26 053	28 202	28 478	31 272
7	Intermediate consumption	76 368	80 672	85 468	91 878	96 086	102 266	106 327	112 158
8	Value added, gross	106 917	114 302	121 093	129 977	137 930	143 240	149 302	155 056
9	Consumption of fixed capital	15 920	16 583	17 525	18 942	19 825	20 591	21 338	21 734
10	Value added, net	90 997	97 719	103 569	111 035	118 105	122 649	127 964	133 322
Generation of income account									
11	Compensation of employees, payable	85 096	91 229	96 646	103 565	110 283	114 561	119 433	124 369
12	Other taxes on production, payable	5 901	6 491	6 923	7 470	7 822	8 088	8 530	8 953
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	117 557	129 495	137 897	142 213	153 218	164 899	169 236	176 592
16	Subsidies, payable	4 722	4 805	5 491	6 111	7 927	7 789	8 153	8 740
17	Property income, receivable	9 323	9 225	9 235	9 520	9 234	8 257	9 079	7 046
18	Property income, payable	36 808	38 167	39 355	40 739	39 290	38 769	38 085	35 318
19	Interest, payable	36 808	38 167	39 355	40 739	39 290	38 769	38 085	35 318
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	85 350	95 747	102 286	104 883	115 235	126 598	132 077	139 579
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	82 066	90 187	98 732	102 013	114 702	118 469	130 709	137 599
23	Social contributions, receivable	49 025	53 547	57 301	59 106	62 457	65 308	68 745	72 341
24	Actual social contributions	41 227	45 343	48 759	50 296	53 364	56 130	59 561	..
25	Imputed social contributions	7 560	7 924	8 255	8 473	8 709	8 777	8 792	..
26	Other current transfers, receivable	13 302	15 647	15 718	16 761	15 879	16 542	18 450	18 809
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	0
28	Social benefits other than social transfers in kind, payable	46 933	50 109	53 189	56 424	58 259	59 630	61 996	64 530
29	Social transfers in kind (via market producers), payable	23 152	25 629	27 239	29 663	32 126	33 327	34 632	36 713
30	Social benefits and transfers in kind (via market producers), payable	70 085	75 737	80 428	86 087	90 385	92 956	96 628	101 243
31	Other current transfers, payable	33 694	35 701	37 025	40 037	43 026	45 357	48 169	50 121
32	Disposable income, net	149 117	169 319	183 824	186 301	206 987	221 930	239 816	253 676
Use of disposable income account									
33	Final consumption expenditure	186 039	198 358	209 411	225 469	240 089	250 631	261 783	272 655
34	Individual consumption expenditure	92 930	100 510	107 288	116 915	126 169	132 014	138 270	144 647
35	Collective consumption expenditure	93 109	97 848	102 122	108 554	113 920	118 616	123 513	128 008
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-21 002	-12 456	-8 062	-20 226	-13 277	-8 110	-629	2 755
38	Saving, net	-36 922	-29 039	-25 587	-39 168	-33 102	-28 701	-21 967	-18 979
Capital account									
39	Consumption of fixed capital	15 920	16 583	17 525	18 942	19 825	20 591	21 338	21 734
40	Capital transfers, receivable	7 247	9 384	9 782	9 656	10 968	12 484	13 099	13 183
41	Capital taxes	2 485	3 525	3 879	3 380	4 050	4 263	4 490	4 182
42	Other capital transfers and investment grants, receivable	4 762	5 859	5 903	6 276	6 918	8 221	8 609	9 001
43	Capital transfers, payable	19 332	16 896	16 262	19 104	21 351	20 490	19 945	20 983
44	Gross capital formation and acquisitions of non-produced assets	13 101	12 174	12 895	17 862	20 044	20 821	17 017	20 717
45	Gross capital formation	15 812	17 074	18 515	21 391	24 082	23 878	24 124	27 008
46	Gross fixed capital formation	15 812	17 074	18 515	21 391	24 082	23 878	24 124	27 008
47	Changes in inv. and acquisitions less disposals of valuables	0	0	0	0	0	0	0	0
48	Acquisitions less disposals of non-produced non-financial assets	-2 712	-4 900	-5 621	-3 529	-4 037	-3 057	-7 106	-6 291
49	Net lending (+)/Net borrowing (-)	-46 188	-32 142	-27 436	-47 536	-43 704	-36 936	-24 493	-25 762
50	Total expenditure	345 106	361 871	380 492	412 854	436 214	451 097	462 289	482 602
51	Total revenue	298 918	329 730	353 055	365 318	392 510	414 161	437 796	456 840

ISRAEL

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million ILS

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	..	-8 562	-18 658	-49 815	-40 301	-16 486	-18 801	..
53 Total financial assets	..	8 616	7 300	-9 763	-4 395	15 417	30 598	..
54 Monetary gold and special drawing rights	..	0	0	0	0	0	0	..
55 Currency and deposits	..	-4 320	2 729	1 815	6 117	1 206	4 954	..
56 Debt securities	..	2 032	2 050	317	-3 337	4 544	-196	..
57 Loans	..	-5 600	-4 575	-6 248	-4 840	-1 948	-8 124	..
58 Equity and investment fund shares/units	..	5 260	4 739	2 266	-1 045	9 262	10 145	..
59 Insurance pension and standardised guarantees	..	151	478	-327	143	81	-74	..
60 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
61 Other accounts receivable	..	11 092	1 879	-7 585	-1 433	2 272	23 893	..
62 Financial liabilities	..	17 178	25 958	40 052	35 906	31 903	49 399	..
63 Monetary gold and special drawing rights	..	0	0	0	0	0	0	..
64 Currency and deposits	..	271	53	-677	-157	1 463	1 164	..
65 Debt securities	..	16 339	16 739	41 056	33 635	25 160	25 890	..
66 Loans	..	226	2 435	-1 643	-221	499	-4 206	..
67 Equity and investment fund shares/units	..	0	0	0	0	0	0	..
68 Insurance pension and standardised guarantees	..	0	0	0	0	0	0	..
69 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
70 Other accounts payable	..	342	6 731	1 316	2 649	4 782	26 551	..
Financial balance sheet								
71 Financial net worth	-438 929	-437 375	-486 697	-549 719	-571 999	-606 625	-624 230	..
72 Financial assets	245 122	261 914	245 491	233 925	237 098	252 826	283 325	..
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
74 Currency and deposits	41 093	36 255	38 401	40 001	45 185	47 135	52 309	..
75 Debt securities	10 252	12 230	13 559	14 251	11 094	16 670	16 563	..
76 Loans	47 277	41 677	37 049	30 801	25 961	24 037	15 942	..
77 Equity and investment fund shares/units	74 356	88 365	70 720	71 022	78 009	85 561	95 098	..
78 Insurance pension and standardised guarantees	3 237	3 388	3 866	3 539	3 682	3 763	3 689	..
79 Financial derivatives and employee stock options	..	..	..	..	304	371	543	..
80 Other accounts receivable	68 907	79 999	81 895	74 311	72 863	75 289	99 181	..
81 Financial liabilities	684 051	699 290	732 188	783 644	809 097	859 451	907 555	..
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
83 Currency and deposits	11 470	11 741	11 794	11 117	10 960	12 423	13 587	..
84 Debt securities	613 143	630 039	653 739	706 059	729 370	773 010	797 773	..
85 Loans	24 743	22 450	24 896	23 380	22 798	23 505	19 133	..
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
87 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
88 Financial derivatives and employee stock options	0	0	0	..	200	6	7	..
89 Other accounts payable	34 695	35 059	41 758	43 089	45 769	50 506	77 055	..
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	148 955	158 463	167 837	180 129	189 826	198 999	207 289	216 367
2 Intermediate consumption	63 555	66 960	70 958	76 224	79 309	84 518	87 812	92 633
3 Value added, gross	85 400	91 503	96 878	103 905	110 518	114 482	119 477	123 734
4 Value added, net	76 588	82 429	87 450	93 819	100 129	103 845	108 451	112 563
Generation of income account								
5 Compensation of employees, payable	71 445	76 744	81 380	87 265	93 268	96 767	100 973	104 737
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	98 729	109 763	116 931	120 370	130 545	141 241	144 352	150 671
8 Subsidies, payable	4 722	4 805	5 491	6 111	7 927	7 789	8 153	8 740
9 Interest, payable	42 414	44 159	45 585	47 571	46 332	46 024	45 231	42 452
10 Balance of primary incomes, net	59 873	68 759	74 021	74 971	84 575	94 714	99 353	105 794
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	81 964	90 086	98 630	101 903	114 577	118 349	130 581	137 466
12 Social contributions, receivable	6 389	6 742	7 054	7 294	7 632	7 700	7 753	7 498
13 Actual social contributions	0	0	0	0	0	0	0	..
14 Imputed social contributions	6 181	6 480	6 775	6 983	7 275	7 335	7 421	..
15 Other current transfers, receivable	33 072	37 028	38 556	40 883	41 412	43 687	46 414	47 706
16 Social benefits other than social transfers in kind, payable	0	0	0	0	0	0	0	0
17 Social transfers in kind (via market producers), payable	16 041	17 689	18 813	20 343	22 200	22 747	23 469	24 941
18 Other current transfers, payable	70 603	72 352	78 088	83 341	87 323	89 979	96 093	106 060
19 Disposable income, net	110 694	130 264	140 174	141 709	160 873	174 471	188 008	192 404
Use of disposable income account								
20 Final consumption expenditure	147 046	156 634	165 126	177 298	188 478	196 338	205 283	213 136
21 Individual consumption expenditure	69 979	75 652	80 954	88 014	94 651	98 579	103 583	107 355
22 Collective consumption expenditure	77 067	80 981	84 172	89 284	93 827	97 759	101 700	105 782
23 Saving, gross	-27 540	-17 296	-15 524	-25 503	-17 217	-11 231	-6 249	-9 561
24 Saving, net	-36 352	-26 370	-24 952	-35 589	-27 606	-21 867	-17 275	-20 732
Capital account								
25 Capital transfers, receivable	1 294	1 597	1 709	1 194	1 389	2 656	2 600	2 505
26 Capital transfers, payable	21 153	18 991	19 561	22 766	25 544	24 142	24 334	25 483
27 Gross capital formation	8 323	8 610	9 031	9 946	10 521	11 006	11 563	12 943
28 Acquisitions less disposals of non-produced non-financial assets	-2 856	-5 055	-5 815	-3 770	-4 369	-3 375	-7 349	-6 577
29 Net lending (+)/Net borrowing (-)	-52 866	-38 245	-36 592	-53 251	-47 523	-40 348	-32 197	-38 905
30 Total expenditure	300 543	310 941	329 163	356 350	374 915	386 675	397 757	419 237
31 Total revenue	247 677	272 696	292 571	303 100	327 392	346 327	365 560	380 332

ISRAEL

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million ILS

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	-15 835	-26 616	-54 763	-44 771	-22 478	-15 136	..
33 Total financial assets	..	4 627	2 940	-10 904	-4 597	12 679	39 116	..
34 Monetary gold and special drawing rights	..	0	0	0	0	0	0	..
35 Currency and deposits	..	-5 057	249	2 381	7 088	-580	6 478	..
36 Debt securities	..	1 671	1 857	258	-3 319	4 624	-220	..
37 Loans	..	-5 567	-4 911	-6 403	-5 096	-1 782	-8 137	..
38 Equity and investment fund shares/units	..	2 438	2 955	1 837	-423	9 123	10 105	..
39 Insurance pension and standardised guarantees	..	91	289	-197	86	49	-45	..
40 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
41 Other accounts receivable	..	11 050	2 502	-8 779	-2 933	1 245	30 935	..
42 Financial liabilities	..	20 462	29 556	43 859	40 173	35 157	54 252	..
43 Monetary gold and special drawing rights	..	0	0	0	0	0	0	..
44 Currency and deposits	..	271	53	-677	-157	1 463	1 164	..
45 Debt securities	..	20 342	22 293	45 711	37 927	29 047	31 311	..
46 Loans	..	345	561	-2 152	-260	-482	-1 504	..
47 Equity and investment fund shares/units	..	0	0	0	0	0	0	..
48 Insurance pension and standardised guarantees	..	0	0	0	0	0	0	..
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	..	-496	6 648	977	2 663	5 129	23 281	..
Financial balance sheet								
51 Financial net worth	-605 772	-615 349	-675 200	-745 241	-775 828	-816 214	-828 653	..
52 Financial assets	198 996	211 290	191 934	179 436	181 791	194 836	233 901	..
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
54 Currency and deposits	33 443	27 628	27 294	29 460	35 615	35 779	42 477	..
55 Debt securities	10 252	11 869	13 030	13 669	10 538	16 112	15 983	..
56 Loans	49 589	44 020	39 108	32 704	27 606	25 847	17 744	..
57 Equity and investment fund shares/units	72 148	83 068	64 988	65 065	72 052	79 604	89 141	..
58 Insurance pension and standardised guarantees	1 953	2 044	2 333	2 136	2 222	2 271	2 226	..
59 Financial derivatives and employee stock options	..	..	..	..	304	371	543	..
60 Other accounts receivable	31 611	42 661	45 180	36 402	33 454	34 853	65 787	..
61 Financial liabilities	804 769	826 639	867 134	924 677	957 619	1 011 050	1 062 554	..
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
63 Currency and deposits	11 470	11 741	11 794	11 117	10 960	12 423	13 587	..
64 Debt securities	758 486	782 731	815 984	875 238	906 063	953 414	982 144	..
65 Loans	12 138	9 966	10 538	8 513	7 892	7 618	5 948	..
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
68 Financial derivatives and employee stock options	0	0	0	..	200	6	7	..
69 Other accounts payable	22 675	22 201	28 818	29 809	32 504	37 589	60 868	..
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	32 995	35 103	37 310	40 181	42 544	44 806	46 554	48 963
2 Intermediate consumption	12 200	13 093	13 885	14 941	16 001	16 933	17 656	18 611
3 Value added, gross	20 795	22 010	23 425	25 240	26 543	27 873	28 899	30 351
4 Value added, net	13 761	14 574	15 405	16 469	17 189	18 000	18 669	19 871
Generation of income account								
5 Compensation of employees, payable	13 042	13 811	14 595	15 599	16 274	17 038	17 666	18 795
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	18 828	19 731	20 966	21 843	22 673	23 658	24 884	25 921
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	1 213	1 159	1 197	985	864	715	703	633
10 Balance of primary incomes, net	18 848	20 027	21 027	22 285	22 944	24 105	25 066	26 208
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	102	101	102	110	125	120	128	133
12 Social contributions, receivable	1 410	1 462	1 488	1 516	1 461	1 478	1 430	1 391
13 Actual social contributions	0	0	0	0	0	0	0	..
14 Imputed social contributions	1 379	1 444	1 480	1 490	1 434	1 442	1 370	..
15 Other current transfers, receivable	13 391	14 374	15 946	16 823	18 153	19 384	20 552	22 174
16 Social benefits other than social transfers in kind, payable	0	0	0	0	0	0	0	0
17 Social transfers in kind (via market producers), payable	1 821	2 039	2 186	2 414	2 502	2 743	2 923	3 176
18 Other current transfers, payable	6 908	7 557	7 997	8 685	9 340	10 149	10 227	10 543
19 Disposable income, net	26 844	28 407	30 567	32 050	33 344	34 938	36 949	39 362
Use of disposable income account								
20 Final consumption expenditure	32 368	34 416	36 629	39 719	42 542	44 755	46 475	49 039
21 Individual consumption expenditure	16 326	17 550	18 679	20 449	22 449	23 898	24 663	26 813
22 Collective consumption expenditure	16 041	16 867	17 950	19 270	20 093	20 857	21 812	22 226
23 Saving, gross	1 510	1 427	1 958	1 102	156	56	704	804
24 Saving, net	-5 524	-6 009	-6 062	-7 669	-9 198	-9 818	-9 526	-9 676
Capital account								
25 Capital transfers, receivable	7 684	9 784	11 305	12 075	13 575	13 391	14 578	14 887
26 Capital transfers, payable	330	351	347	407	407	477	376	439
27 Gross capital formation	7 418	8 436	9 391	11 307	13 530	12 843	12 508	13 999
28 Acquisitions less disposals of non-produced non-financial assets	144	155	194	241	332	318	243	286
29 Net lending (+)/Net borrowing (-)	1 302	2 270	3 330	1 222	-539	-191	2 155	968
30 Total expenditure	43 795	47 364	50 601	55 449	60 165	62 178	63 305	67 558
31 Total revenue	45 097	49 633	53 932	56 670	59 626	61 987	65 460	68 526

ISRAEL

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million ILS

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	2 189	1 160	-170	-1 178	1 133	-1 565	..
33 Total financial assets	..	2 447	2 929	176	-839	2 320	-3 668	..
34 Monetary gold and special drawing rights	..	0	0	0	0	0	0	..
35 Currency and deposits	..	510	2 056	-614	-1 050	2 025	-1 535	..
36 Debt securities	..	361	193	59	-18	-80	24	..
37 Loans	..	-248	0	0	0	0	0	..
38 Equity and investment fund shares/units	..	2 822	1 784	429	-622	139	40	..
39 Insurance pension and standardised guarantees	..	60	189	-130	57	32	-29	..
40 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
41 Other accounts receivable	..	-1 058	-1 293	432	794	204	-2 168	..
42 Financial liabilities	..	258	1 770	346	340	1 188	-2 103	..
43 Monetary gold and special drawing rights	..	0	0	0	0	0	0	..
44 Currency and deposits	..	0	0	0	0	0	0	..
45 Debt securities	..	0	0	0	0	0	0	..
46 Loans	..	-334	1 538	354	-217	1 147	-2 715	..
47 Equity and investment fund shares/units	..	0	0	0	0	0	0	..
48 Insurance pension and standardised guarantees	..	0	0	0	0	0	0	..
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	..	592	232	-8	557	40	612	..
Financial balance sheet								
51 Financial net worth	12 832	15 530	15 262	14 882	14 319	15 394	13 787	..
52 Financial assets	36 643	39 597	41 099	41 065	40 840	43 103	39 394	..
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
54 Currency and deposits	7 488	8 238	10 294	9 680	8 630	10 655	9 120	..
55 Debt securities	0	361	529	582	556	558	580	..
56 Loans	301	53	0	0	0	0	0	..
57 Equity and investment fund shares/units	2 208	5 297	5 732	5 957	5 957	5 957	5 957	..
58 Insurance pension and standardised guarantees	1 284	1 344	1 533	1 403	1 460	1 492	1 463	..
59 Financial derivatives and employee stock options	..	..	..	..	0	0	0	..
60 Other accounts receivable	25 362	24 304	23 011	23 443	24 237	24 441	22 273	..
61 Financial liabilities	23 811	24 067	25 837	26 183	26 521	27 709	25 607	..
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
63 Currency and deposits	0	0	0	0	0	0	0	..
64 Debt securities	0	0	0	0	0	0	0	..
65 Loans	15 249	14 913	16 451	16 805	16 587	17 735	15 020	..
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
68 Financial derivatives and employee stock options	0	0	0	..	0	0	0	..
69 Other accounts payable	8 562	9 154	9 386	9 378	9 934	9 974	10 587	..
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	1 335	1 408	1 415	1 545	1 645	1 700	1 786	1 883
2 Intermediate consumption	612	619	625	713	776	815	859	913
3 Value added, gross	722	789	790	832	870	885	926	970
4 Value added, net	648	716	713	747	787	803	844	888
Generation of income account								
5 Compensation of employees, payable	609	673	670	701	741	756	794	836
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	0	0	0	0	0	0	0	0
10 Balance of primary incomes, net	6 629	6 961	7 238	7 626	7 716	7 779	7 659	7 577
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	41 227	45 343	48 759	50 296	53 364	56 130	59 561	63 452
13 Actual social contributions	41 227	45 343	48 759	50 296	53 364	56 130	59 561	..
14 Imputed social contributions	0	0	0	0	..	..	..	..
15 Other current transfers, receivable	26 583	25 713	28 726	30 255	30 072	29 324	31 653	38 199
16 Social benefits other than social transfers in kind, payable	46 933	50 109	53 189	56 424	58 259	59 630	61 996	64 530
17 Social transfers in kind (via market producers), payable	5 290	5 900	6 241	6 907	7 424	7 837	8 239	8 596
18 Other current transfers, payable	15 927	17 260	18 451	19 211	20 122	21 082	22 018	22 789
19 Disposable income, net	11 579	10 648	13 083	12 542	12 771	12 521	14 858	21 910
Use of disposable income account								
20 Final consumption expenditure	6 625	7 308	7 655	8 452	9 069	9 537	10 025	10 480
21 Individual consumption expenditure	6 625	7 308	7 655	8 452	9 069	9 537	10 025	10 480
22 Collective consumption expenditure	0	0	0	0	0	0	0	0
23 Saving, gross	5 028	3 413	5 504	4 175	3 784	3 065	4 916	11 512
24 Saving, net	4 954	3 340	5 428	4 090	3 702	2 984	4 833	11 430
Capital account								
25 Capital transfers, receivable	442	493	444	481	635	600	722	766
26 Capital transfers, payable	22	44	30	26	31	33	36	36
27 Gross capital formation	71	28	93	138	30	29	53	67
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	5 377	3 834	5 825	4 492	4 358	3 603	5 548	12 175
30 Total expenditure	69 504	74 676	79 341	84 166	87 429	90 230	94 046	97 819
31 Total revenue	74 881	78 510	85 166	88 658	91 787	93 833	99 594	109 994

ISRAEL

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million ILS

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	5 084	6 798	5 118	5 648	4 859	-2 100	..
33 Total financial assets	..	5 363	6 821	5 256	5 306	4 455	510	..
34 Monetary gold and special drawing rights	..	0	0	0	0	0	0	..
35 Currency and deposits	..	227	424	48	79	-239	11	..
36 Debt securities	..	4 003	5 555	4 655	4 292	3 887	5 421	..
37 Loans	..	0	0	0	0	0	0	..
38 Equity and investment fund shares/units	..	0	0	0	0	0	0	..
39 Insurance pension and standardised guarantees	..	0	0	0	0	0	0	..
40 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
41 Other accounts receivable	..	1 133	842	553	935	807	-4 922	..
42 Financial liabilities	..	279	23	138	-342	-404	2 610	..
43 Monetary gold and special drawing rights	..	0	0	0	0	0	0	..
44 Currency and deposits	..	0	0	0	0	0	0	..
45 Debt securities	..	0	0	0	0	0	0	..
46 Loans	..	0	0	0	0	0	0	..
47 Equity and investment fund shares/units	..	0	0	0	0	0	0	..
48 Insurance pension and standardised guarantees	..	0	0	0	0	0	0	..
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	..	279	23	138	-342	-404	2 610	..
Financial balance sheet								
51 Financial net worth	154 012	162 444	173 241	180 639	189 510	194 195	190 636	..
52 Financial assets	157 776	166 487	177 307	184 843	193 372	197 653	196 704	..
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
54 Currency and deposits	162	389	813	861	940	701	712	..
55 Debt securities	145 343	152 692	162 245	169 179	176 693	180 404	184 371	..
56 Loans	31	33	34	35	36	38	33	..
57 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
59 Financial derivatives and employee stock options	0	0	..	0	0	0	0	..
60 Other accounts receivable	12 240	13 373	14 215	14 768	15 703	16 510	11 588	..
61 Financial liabilities	3 764	4 043	4 066	4 204	3 862	3 458	6 068	..
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
63 Currency and deposits	0	0	0	0	0	0	0	..
64 Debt securities	0	0	0	0	0	0	0	..
65 Loans	0	0	0	0	0	0	0	..
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
69 Other accounts payable	3 764	4 043	4 066	4 204	3 862	3 458	6 068	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/71bbf>.

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Source: Israel Central Bureau of Statistics.

ISRAEL

Table II. Detailed taxes and social contribution receipts

Million ILS

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	251 133	276 754	297 810	306 711	334 427	352 939	373 180	390 713
2 Total tax receipts and actual social contributions	243 334	268 549	289 268	297 902	325 334	343 761	363 996	381 824
3 Total tax receipts	202 107	223 207	240 509	247 605	271 970	287 631	304 435	318 373
4 Taxes on production and imports	117 557	129 495	137 897	142 213	153 218	164 899	169 236	176 592
5 Taxes on products	87 854	98 113	104 414	107 156	116 335	125 577	128 277	134 422
6 Value added type taxes	59 223	65 510	70 197	72 777	81 524	87 812	90 824	91 999
7 Taxes and duties on imports, excluding VAT	14 904	16 835	17 993	17 628	17 674	20 270	19 361	23 843
8 Import duties	2 402	2 689	2 911	2 543	2 298	2 776	2 870	3 289
9 Taxes on imports, excluding VAT and import duties	12 502	14 146	15 082	15 085	15 376	17 494	16 491	20 554
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	0	0	0	0	0	0	0	0
13 General sales taxes	12 502	14 146	15 082	15 085	15 376	17 494	16 491	20 554
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	13 727	15 768	16 224	16 751	17 137	17 495	18 092	18 580
17 Excise duties and consumption taxes	13 478	15 457	15 910	16 446	16 687	17 101	17 642	18 267
18 Stamp taxes	20	20	7	0	-7	0	0	0
19 Taxes on financial and capital transactions	0	0	0	0	0	0	0	0
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	0	0	0	0	0	0	0	0
23 Taxes on insurance premiums	0	0	0	0	0	0	0	0
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	229	291	307	305	457	394	450	313
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	0	0	0	0	0	0	0	0
29 Other taxes on production	29 703	31 382	33 483	35 057	36 883	39 322	40 960	42 170
30 Taxes on land, buildings or other structures	17 973	18 768	19 954	20 752	21 541	22 511	23 618	24 574
31 Taxes on the use of fixed assets	682	758	808	844	957	1 014	1 060	1 132
32 Total wage bill and payroll taxes	9 570	10 260	10 850	11 530	12 274	13 556	13 800	14 096
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	900	1 011	1 094	1 148	1 190	1 242	1 310	1 365
35 Taxes on pollution	0	0	0	0	0	0	0	0
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	578	584	777	783	920	1 000	1 172	1 003
38 Current taxes on income and wealth	82 066	90 187	98 732	102 013	114 702	118 469	130 709	137 599
39 Taxes on income	72 815	78 278	86 190	90 739	101 879	105 047	113 711	120 474
40 Taxes on individual or household income including holding gains	47 572	48 227	51 866	53 530	57 709	62 810	70 630	75 581
41 Taxes on individual or household income excl. holding gains	47 572	48 227	51 866	53 530	57 709	62 810	70 630	75 581
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	20 663	23 113	27 636	27 054	36 639	34 967	34 676	37 767
44 Taxes on income or profits of corporations excl. holding gains	20 663	23 113	27 636	27 054	36 639	34 967	34 676	37 767
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	4 580	6 938	6 688	10 155	7 531	7 270	8 405	7 126
50 Other current taxes	9 250	11 909	12 542	11 274	12 823	13 422	16 998	17 125
51 Current taxes on capital	0	0	0	0	0	0	0	0
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	4 556	5 404	5 320	5 446	5 734	5 734	6 449	6 437
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	4 694	6 505	7 222	5 828	7 089	7 688	10 549	10 688
57 Capital taxes	2 485	3 525	3 879	3 380	4 050	4 263	4 490	4 182
58 Taxes on capital transfers	0	0	0	0	0	0	0	0
59 Capital levies	2 485	3 525	3 879	3 380	4 050	4 263	4 490	4 182
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	41 227	45 343	48 759	50 296	53 364	56 130	59 561	63 452
62 Employers' actual social contributions	10 278	11 427	12 805	13 313	15 026	16 163	17 247	19 453
63 Compulsory	10 278	11 427	12 805	13 313	15 026	16 163	17 247	19 453
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	25 216	27 788	29 612	30 483	31 537	32 791	34 692	35 913
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	5 732	6 128	6 342	6 500	6 802	7 176	7 622	8 085
69 Compulsory	5 732	6 128	6 342	6 500	6 802	7 176	7 622	8 085
70 Voluntary	0	0	0	0	..	..	..	..
71 Imputed social contributions	7 799	8 204	8 542	8 810	9 093	9 178	9 183	8 889
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

ISRAEL

Table II. Detailed taxes and social contribution receipts (cont.)

Million ILS

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	187 081	206 592	222 615	229 566	252 754	267 291	282 686	295 634
2 Total tax receipts and actual social contributions	180 692	199 850	215 561	222 272	245 122	259 590	274 933	288 137
3 Total tax receipts	180 692	199 850	215 561	222 272	245 122	259 590	274 933	288 137
4 Taxes on production and imports	98 729	109 763	116 931	120 370	130 545	141 241	144 352	150 671
5 Taxes on products	87 854	98 113	104 414	107 156	116 335	125 577	128 277	134 422
6 Other taxes on production	10 875	11 651	12 517	13 214	14 210	15 664	16 076	16 249
7 Current taxes on income and wealth	81 964	90 086	98 630	101 903	114 577	118 349	130 581	137 466
8 Taxes on income	72 815	78 278	86 190	90 739	101 879	105 047	113 711	120 474
9 Other current taxes	9 148	11 808	12 440	11 164	12 698	13 302	16 870	16 992
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	6 389	6 742	7 054	7 294	7 632	7 700	7 753	7 498
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	22 825	24 819	26 435	26 849	28 309	29 519	30 932	31 627
2 Total tax receipts and actual social contributions	21 415	23 357	24 947	25 333	26 848	28 041	29 502	30 236
3 Total tax receipts	21 415	23 357	24 947	25 333	26 848	28 041	29 502	30 236
4 Taxes on production and imports	18 828	19 731	20 966	21 843	22 673	23 658	24 884	25 921
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	18 828	19 731	20 966	21 843	22 673	23 658	24 884	25 921
7 Current taxes on income and wealth	102	101	102	110	125	120	128	133
8 Taxes on income	0	0	0	0	..	..	..	..
9 Other current taxes	102	101	102	110	125	120	128	133
10 Capital taxes	2 485	3 525	3 879	3 380	4 050	4 263	4 490	4 182
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	1 410	1 462	1 488	1 516	1 461	1 478	1 430	1 391
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	41 227	45 343	48 759	50 296	53 364	56 130	59 561	63 452
2 Total tax receipts and actual social contributions	41 227	45 343	48 759	50 296	53 364	56 130	59 561	63 452
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	..	..	..	..
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	41 227	45 343	48 759	50 296	53 364	56 130	59 561	63 452
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/c56a3>.

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law. Source: Israel Central Bureau of Statistics.

ISRAEL

Table III. Expenditure by function

Million ILS

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	344 148	359 634	378 371	411 559	433 945	449 349	461 525	..
2 General public services	55 067	56 210	58 469	62 318	62 278	61 847	62 685	..
3 Defence	52 548	54 947	57 356	60 716	62 695	66 291	68 943	..
4 Public order and safety	12 752	13 836	14 539	15 585	16 294	17 138	17 804	..
5 Economic affairs	20 290	20 495	21 786	25 009	28 818	29 459	27 358	..
6 Environment protection	4 478	5 203	5 277	5 575	6 011	6 069	5 767	..
7 Housing and community amenities	1 795	-731	-453	2 522	1 973	1 887	301	..
8 Health	40 804	44 281	46 833	50 402	54 087	57 582	58 595	..
9 Recreation, culture and religion	11 446	12 917	14 047	14 407	14 874	15 327	16 364	..
10 Education	52 907	57 080	60 763	67 009	72 296	75 554	79 016	..
11 Social protection	92 063	95 395	99 754	108 016	114 618	118 195	124 694	..
<i>of which:</i>								
12 Compensation of employees	83 656	89 776	95 316	101 930	108 496	112 419	117 423	..
13 General public services	6 763	7 137	7 655	8 122	8 627	8 673	8 870	..
14 Defence	20 930	21 531	22 248	23 220	24 275	24 809	25 699	..
15 Public order and safety	7 755	8 332	9 022	9 575	10 363	10 686	11 130	..
16 Economic affairs	1 408	1 541	1 637	1 718	1 762	1 817	1 871	..
17 Environment protection	1 009	1 031	1 086	1 091	1 207	1 138	1 228	..
18 Housing and community amenities	685	712	774	810	858	855	888	..
19 Health	7 915	8 669	9 102	9 912	10 649	11 186	11 716	..
20 Recreation, culture and religion	3 378	3 999	4 361	4 353	4 711	4 976	5 175	..
21 Education	31 135	34 041	36 457	40 001	42 617	44 723	47 160	..
22 Social protection	2 679	2 783	2 974	3 130	3 428	3 556	3 687	..
23 Gross capital formation	15 618	16 713	18 070	20 903	23 438	23 879	24 449	..
24 General public services	1 107	1 220	1 233	1 234	1 590	1 747	1 920	..
25 Defence	284	360	286	153	85	112	432	..
26 Public order and safety	1 006	1 075	1 125	1 177	971	1 300	1 192	..
27 Economic affairs	2 401	2 690	2 893	4 294	4 985	4 910	5 269	..
28 Environment protection	643	825	693	660	773	688	714	..
29 Housing and community amenities	605	261	836	1 260	910	1 028	679	..
30 Health	660	823	932	831	983	1 036	1 083	..
31 Recreation, culture and religion	1 053	1 321	1 426	1 763	2 180	1 907	1 937	..
32 Education	7 805	8 112	8 547	9 355	10 708	10 879	10 926	..
33 Social protection	53	24	98	175	254	273	297	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	299 666	309 675	327 935	356 120	373 802	385 777	396 422	..
2 General public services	59 150	60 263	62 911	66 909	66 827	66 913	67 141	..
3 Defence	52 358	54 758	57 156	60 503	62 456	66 031	68 668	..
4 Public order and safety	11 999	13 071	13 898	14 887	16 008	16 886	17 539	..
5 Economic affairs	18 730	18 537	20 915	23 462	26 732	26 824	25 287	..
6 Environment protection	840	1 260	1 117	1 213	1 292	1 079	1 025	..
7 Housing and community amenities	-224	-2 787	-2 746	-40	-1 011	-928	-2 581	..
8 Health	38 682	41 890	44 327	47 693	51 192	54 478	55 375	..
9 Recreation, culture and religion	7 565	8 805	9 456	9 371	9 161	9 894	10 663	..
10 Education	47 230	51 207	54 420	59 991	65 064	67 726	70 746	..
11 Social protection	63 336	62 671	66 480	72 130	76 080	76 873	82 558	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	43 799	46 496	49 654	54 396	59 094	61 186	63 575	..
2 General public services	6 398	6 745	7 032	6 907	7 271	7 660	7 815	..
3 Defence	234	231	244	272	284	312	331	..
4 Public order and safety	967	1 008	1 026	1 097	550	694	656	..
5 Economic affairs	2 983	3 303	3 750	4 608	5 560	5 337	5 433	..
6 Environment protection	3 723	4 100	4 239	4 439	4 833	5 078	4 838	..
7 Housing and community amenities	2 043	2 072	2 351	2 771	3 212	3 092	3 194	..
8 Health	161	189	183	179	206	205	216	..
9 Recreation, culture and religion	4 894	5 256	5 775	6 312	6 919	6 698	7 017	..
10 Education	14 585	15 903	17 052	19 040	20 918	22 196	23 523	..
11 Social protection	7 808	7 689	8 000	8 770	9 342	9 913	10 550	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	69 504	74 676	79 341	84 166	87 429	90 230	94 046	..
2 General public services	0	0	0	0	0	0	0	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	0	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	17 674	19 269	20 576	21 538	22 580	23 702	24 734	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	171	180	181	187	191	201	197	..
11 Social protection	51 658	55 227	58 585	62 441	64 658	66 327	69 115	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/2e19d>.

The statistical data for Israel are supplied by and under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

Source: Israel Central Bureau of Statistics.

ITALY

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	224 479	226 216	222 552	219 326	218 859	217 445	215 907	217 834
b	Saving, net	-58 786	-50 431	-48 431	-32 672	-42 417	-40 064	-24 870	-33 886
c	Net lending (+)/Net borrowing (-)	-82 881	-68 121	-60 781	-47 216	-47 333	-49 142	-42 702	-41 937
d	Total revenue	721 780	732 373	747 781	771 658	772 048	776 423	787 424	788 174
	<i>of which:</i>								
e	Total tax receipts	446 097	453 913	464 907	488 030	484 887	488 246	494 167	495 749
f	Actual social contributions	208 166	209 683	212 216	211 733	211 200	210 414	215 134	217 577
g	Total expenditure	804 661	800 494	808 562	818 874	819 381	825 565	830 126	830 111
	<i>of which:</i>								
h	Interest	69 457	68 836	76 416	83 566	77 605	74 377	68 040	66 475
i	Compensation of employees	171 676	172 548	169 615	166 142	164 784	163 468	162 087	163 960
j	Social benefits and transfers in kind	337 192	344 976	349 086	354 787	363 240	371 073	376 511	381 993
k	Gross fixed capital formation	54 229	46 791	45 288	41 422	38 555	36 819	36 860	35 394
l	Total liabilities (consolidated)	2 002 768	2 022 312	1 958 587	2 232 013	2 334 307	2 569 924	2 624 159	2 645 642
m	Financial net worth	-1 615 191	-1 623 360	-1 570 997	-1 803 945	-1 899 735	-2 118 016	-2 180 872	-2 184 905
n	Deficit/Surplus	-82 881	-68 121	-60 781	-47 216	-47 333	-49 142	-42 702	-41 937
o	Maastricht debt	1 770 230	1 851 817	1 907 973	1 990 108	2 070 228	2 137 316	2 173 329	2 218 471
p	Gross domestic product	1 572 878	1 604 515	1 637 463	1 613 265	1 604 599	1 621 827	1 652 153	1 680 523
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	310 089	313 572	309 718	306 349	308 438	306 335	305 527	308 541
2	Market output and output for own final use	20 127	20 604	21 097	21 459	23 957	24 127	23 914	23 909
3	Non-market output	289 962	292 968	288 621	284 890	284 481	282 208	281 613	284 632
4	Payments for non-market output	11 094	11 601	12 311	12 787	12 617	13 107	14 079	13 899
5	Non-market output, other	278 868	281 367	276 310	272 103	271 864	269 101	267 534	270 733
6	Market output and payments for non-market output (2 + 4)	31 221	32 205	33 408	34 246	36 574	37 234	37 993	37 808
7	Intermediate consumption	85 610	87 356	87 166	87 023	89 579	88 890	89 620	90 707
8	Value added, gross	224 479	226 216	222 552	219 326	218 859	217 445	215 907	217 834
9	Consumption of fixed capital	42 159	42 817	42 682	43 412	44 428	44 457	44 338	43 967
10	Value added, net	182 320	183 399	179 870	175 914	174 431	172 988	171 569	173 867
Generation of income account									
11	Compensation of employees, payable	171 676	172 548	169 615	166 142	164 784	163 468	162 087	163 960
12	Other taxes on production, payable	10 394	10 435	10 124	9 851	9 739	9 602	9 626	9 797
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	250	416	131	-79	-92	-82	-144	110
Allocation of primary income account									
15	Taxes on production and imports, receivable	211 462	223 855	231 100	246 746	239 813	248 849	250 069	242 668
16	Subsidies, payable	21 612	23 237	23 521	25 864	27 547	30 413	28 492	30 555
17	Property income, receivable	8 011	9 127	10 231	8 846	10 452	11 613	11 066	11 691
18	Property income, payable	69 497	68 877	76 456	83 611	77 654	74 426	68 086	66 515
19	Interest, payable	69 457	68 836	76 416	83 566	77 605	74 377	68 040	66 475
20	Other property income, payable	40	41	40	45	49	49	46	40
21	Balance of primary incomes, net	128 614	141 284	141 485	146 038	144 972	155 541	164 413	157 399
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	222 379	226 541	226 826	239 760	240 920	237 815	242 881	247 788
23	Social contributions, receivable	212 133	213 702	216 294	215 837	215 289	214 346	219 075	221 524
24	Actual social contributions	208 166	209 683	212 216	211 733	211 200	210 414	215 134	217 577
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	21 042	20 781	19 228	20 302	20 232	19 902	19 496	19 949
27	Current taxes on income and wealth, payable	826	834	816	1 101	1 128	1 346	1 392	1 197
28	Social benefits other than social transfers in kind, payable	291 627	298 695	304 478	311 442	319 688	326 863	332 792	337 513
29	Social transfers in kind (via market producers), payable	45 565	46 281	44 608	43 345	43 552	44 210	43 719	44 480
30	Social benefits and transfers in kind (via market producers), payable	337 192	344 976	349 086	354 787	363 240	371 073	376 511	381 993
31	Other current transfers, payable	26 068	25 562	26 052	26 618	27 598	26 148	25 298	26 623
32	Disposable income, net	265 647	277 217	272 487	282 776	272 999	273 247	286 383	281 327
Use of disposable income account									
33	Final consumption expenditure	324 433	327 648	320 918	315 448	315 416	313 311	311 253	315 213
34	Individual consumption expenditure	190 896	192 135	187 329	184 324	183 419	184 387	183 744	185 718
35	Collective consumption expenditure	133 537	135 513	133 589	131 124	131 997	128 924	127 509	129 495
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-16 627	-7 614	-5 749	10 740	2 011	4 393	19 468	10 081
38	Saving, net	-58 786	-50 431	-48 431	-32 672	-42 417	-40 064	-24 870	-33 886
Capital account									
39	Consumption of fixed capital	42 159	42 817	42 682	43 412	44 428	44 457	44 338	43 967
40	Capital transfers, receivable	15 532	6 162	10 694	5 921	8 768	6 664	6 844	6 746
41	Capital taxes	12 256	3 517	6 981	1 524	4 154	1 582	1 217	5 293
42	Other capital transfers and investment grants, receivable	3 276	2 645	3 713	4 397	4 614	5 082	5 627	1 453
43	Capital transfers, payable	27 445	19 785	20 336	22 671	19 051	22 746	31 416	22 679
44	Gross capital formation and acquisitions of non-produced assets	54 341	46 884	45 390	41 206	39 061	37 453	37 598	36 085
45	Gross capital formation	54 163	46 662	45 210	41 468	38 604	36 944	37 133	35 642
46	Gross fixed capital formation	54 229	46 791	45 288	41 422	38 555	36 819	36 860	35 394
47	Changes in inv. and acquisitions less disposals of valuables	-66	-129	-78	46	49	125	273	248
48	Acquisitions less disposals of non-produced non-financial assets	178	222	180	-262	457	509	465	443
49	Net lending (+)/Net borrowing (-)	-82 881	-68 121	-60 781	-47 216	-47 333	-49 142	-42 702	-41 937
50	Total expenditure	804 661	800 494	808 562	818 874	819 381	825 565	830 126	830 111
51	Total revenue	721 780	732 373	747 781	771 658	772 048	776 423	787 424	788 174

ITALY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-81 411	-66 203	-56 317	-44 755	-48 685	-47 868	-46 016	-37 231
53 Total financial assets	20 065	19 967	-4 690	35 201	23 026	21 410	-13 327	14 884
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	11 783	11 147	-19 136	1 538	504	9 358	-9 937	10 360
56 Debt securities	2 493	2 693	2 874	2 678	572	766	120	132
57 Loans	1 119	3 271	7 750	24 569	7 459	1 701	-2 255	-394
58 Equity and investment fund shares/units	3 611	383	-1 442	-1 708	8 167	885	-2 648	3 131
59 Insurance pension and standardised guarantees	11	-63	32	-125	-34	-16	-29	40
60 Financial derivatives and employee stock options	763	2 029	2 193	3 876	2 714	3 621	3 142	4 250
61 Other accounts receivable	283	508	3 039	4 374	3 644	5 095	-1 720	-2 634
62 Financial liabilities	101 472	86 170	51 626	79 957	71 709	69 278	32 691	52 113
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	9 569	1 060	-6 154	6 044	-1 777	14 735	5 055	-4 894
65 Debt securities	87 099	79 943	47 745	50 823	83 002	64 852	33 162	54 899
66 Loans	2 755	2 186	5 688	27 146	-622	-6 787	-18	320
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	247	469	329	314	532	609	818	1 160
69 Financial derivatives and employee stock options	0	0	-221	-1 689	-800	-1 829	-3 562	-4 074
70 Other accounts payable	1 802	2 512	4 240	-2 681	-8 627	-2 302	-2 764	4 702
Financial balance sheet								
71 Financial net worth	-1 615 191	-1 623 360	-1 570 997	-1 803 945	-1 899 735	-2 118 016	-2 180 872	-2 184 905
72 Financial assets	387 577	398 952	387 589	428 068	434 573	451 908	443 286	460 737
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	81 049	92 377	73 446	76 155	75 996	85 617	75 877	86 433
75 Debt securities	18 298	21 027	23 732	26 331	27 107	27 727	27 908	29 515
76 Loans	54 700	58 017	62 672	87 211	94 680	96 440	94 284	93 996
77 Equity and investment fund shares/units	131 956	125 511	122 647	129 029	123 838	124 094	128 934	137 104
78 Insurance pension and standardised guarantees	1 513	1 450	1 482	1 357	1 323	1 308	1 278	1 318
79 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
80 Other accounts receivable	100 060	100 569	103 610	107 984	111 628	116 722	115 005	112 370
81 Financial liabilities	2 002 768	2 022 312	1 958 587	2 232 013	2 334 307	2 569 924	2 624 159	2 645 642
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	220 759	221 819	215 665	221 708	219 932	234 667	239 722	234 828
84 Debt securities	1 526 347	1 542 692	1 466 013	1 701 882	1 819 914	2 037 504	2 097 250	2 118 729
85 Loans	149 356	151 546	157 234	184 380	184 026	177 239	177 240	178 066
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	732	1 201	1 530	1 844	2 376	2 985	3 803	4 963
88 Financial derivatives and employee stock options	21 316	18 679	27 528	34 265	28 752	40 522	31 899	30 110
89 Other accounts payable	84 257	86 376	90 617	87 934	79 308	77 007	74 245	78 946
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	143 552	143 926	141 452	137 810	140 119	139 703	140 681	144 299
2 Intermediate consumption	20 755	20 890	19 866	18 801	20 408	19 799	21 123	21 844
3 Value added, gross	122 797	123 036	121 586	119 009	119 711	119 904	119 558	122 455
4 Value added, net	101 557	101 655	100 239	98 794	98 567	98 665	98 313	101 241
Generation of income account								
5 Compensation of employees, payable	96 181	96 261	95 050	93 719	93 453	93 592	93 228	95 959
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	147 966	158 560	163 642	175 092	170 958	177 836	180 066	183 268
8 Subsidies, payable	10 557	11 647	12 676	14 733	16 265	18 169	16 544	18 298
9 Interest, payable	65 961	66 000	72 913	80 485	74 942	72 150	66 577	64 879
10 Balance of primary incomes, net	76 753	87 682	85 192	85 891	87 027	96 096	105 023	108 831
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	192 690	195 194	194 582	204 681	205 681	202 115	205 757	209 187
12 Social contributions, receivable	2 204	2 202	2 270	2 306	2 369	2 329	2 297	2 293
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	21 219	20 022	17 892	18 133	18 538	19 658	20 878	25 106
16 Social benefits other than social transfers in kind, payable	5 770	3 902	4 149	4 115	4 316	10 498	13 944	14 277
17 Social transfers in kind (via market producers), payable	657	755	636	644	589	1 218	1 448	1 984
18 Other current transfers, payable	213 575	218 665	212 640	213 851	218 202	220 317	224 483	234 174
19 Disposable income, net	73 418	82 423	83 077	92 988	91 034	89 297	95 435	96 874
Use of disposable income account								
20 Final consumption expenditure	136 920	137 429	134 617	130 830	132 465	131 693	132 421	136 124
21 Individual consumption expenditure	56 340	55 113	52 803	50 867	51 051	52 354	52 901	53 949
22 Collective consumption expenditure	80 580	82 316	81 814	79 963	81 414	79 339	79 520	82 175
23 Saving, gross	-42 262	-33 625	-30 193	-17 627	-20 287	-21 157	-15 741	-18 036
24 Saving, net	-63 502	-55 006	-51 540	-37 842	-41 431	-42 396	-36 986	-39 250
Capital account								
25 Capital transfers, receivable	24 113	11 044	12 195	6 851	10 032	6 436	5 795	9 272
26 Capital transfers, payable	30 087	21 866	21 175	24 564	22 648	21 828	28 086	22 413
27 Gross capital formation	23 625	21 111	21 647	17 376	15 847	16 749	15 041	16 784
28 Acquisitions less disposals of non-produced non-financial assets	2	96	128	-372	88	88	70	69
29 Net lending (+)/Net borrowing (-)	-71 863	-65 654	-60 948	-52 344	-48 838	-53 386	-53 143	-48 030
30 Total expenditure	472 649	466 697	466 139	473 056	471 946	479 573	485 732	496 062
31 Total revenue	400 786	401 043	405 191	420 712	423 108	426 187	432 589	448 032

ITALY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-73 115	-64 898	-58 307	-52 585	-47 952	-53 831	-53 557	-44 912
33 Total financial assets	14 779	16 239	-7 585	29 831	37 280	29 029	-14 340	10 986
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	11 659	12 095	-20 499	246	2 791	8 231	-9 993	9 355
36 Debt securities	0	3	1	273	81	22	364	0
37 Loans	-1 466	2 544	8 280	23 708	19 826	13 216	-369	-297
38 Equity and investment fund shares/units	2 988	7	-1 409	-2 137	7 860	87	-6 233	-557
39 Insurance pension and standardised guarantees	1	-6	3	-2	-3	-2	-3	4
40 Financial derivatives and employee stock options	810	1 867	2 052	3 681	2 828	3 354	2 940	4 188
41 Other accounts receivable	787	-271	3 987	4 062	3 897	4 121	-1 046	-1 706
42 Financial liabilities	87 894	81 137	50 721	82 416	85 232	82 860	39 217	55 898
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	-326	1 060	-6 154	6 044	-1 777	14 735	5 055	-4 894
45 Debt securities	90 545	81 190	51 748	52 369	85 899	66 230	35 757	57 470
46 Loans	-4 311	-20	2 780	27 818	4 298	493	2 730	2 050
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	247	469	329	314	532	609	818	1 160
49 Financial derivatives and employee stock options	0	0	-221	-1 689	-800	-1 829	-3 562	-4 074
50 Other accounts payable	1 738	-1 562	2 239	-2 439	-2 920	2 622	-1 582	4 186
Financial balance sheet								
51 Financial net worth	-1 565 751	-1 572 348	-1 521 647	-1 761 889	-1 856 315	-2 080 010	-2 149 103	-2 160 997
52 Financial assets	261 703	269 456	255 387	290 853	312 345	337 567	328 137	341 150
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	53 192	65 470	45 175	46 388	49 398	57 892	48 096	57 646
55 Debt securities	1 014	1 053	885	1 080	1 365	1 241	1 665	2 612
56 Loans	57 833	60 423	65 608	89 287	109 122	122 397	122 127	121 936
57 Equity and investment fund shares/units	112 796	105 920	103 136	109 457	103 924	103 382	104 642	109 049
58 Insurance pension and standardised guarantees	136	130	133	132	128	127	124	128
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	36 731	36 460	40 449	44 510	48 407	52 528	51 483	49 778
61 Financial liabilities	1 827 454	1 841 804	1 777 034	2 052 742	2 168 660	2 417 577	2 477 240	2 502 147
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	220 759	221 819	215 665	221 708	219 932	234 667	239 722	234 828
64 Debt securities	1 506 179	1 523 686	1 450 974	1 688 473	1 809 433	2 028 393	2 089 514	2 113 202
65 Loans	62 094	62 078	64 858	92 676	96 979	97 472	100 203	102 759
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	732	1 201	1 530	1 844	2 376	2 985	3 803	4 963
68 Financial derivatives and employee stock options	20 412	17 697	26 444	32 918	27 737	39 236	30 754	28 964
69 Other accounts payable	17 278	15 323	17 563	15 123	12 203	14 825	13 245	17 431
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	159 774	162 915	161 512	161 889	162 002	161 017	159 240	158 774
2 Intermediate consumption	62 388	64 018	64 817	65 655	66 742	67 123	66 464	66 892
3 Value added, gross	97 386	98 897	96 695	96 234	95 260	93 894	92 776	91 882
4 Value added, net	77 060	78 083	75 991	73 576	72 519	71 213	70 220	69 657
Generation of income account								
5 Compensation of employees, payable	72 077	72 845	71 215	69 134	68 186	66 862	65 884	65 046
6 Operating surplus, net	148	385	23	-157	-122	-13	-42	257
Allocation of primary income account								
7 Taxes on production and imports, receivable	63 496	65 295	67 458	71 654	68 855	71 013	70 003	59 400
8 Subsidies, payable	10 665	11 199	10 475	10 756	10 937	11 865	11 566	11 857
9 Interest, payable	4 444	3 684	4 346	3 919	3 410	3 415	2 922	2 918
10 Balance of primary incomes, net	51 360	53 119	55 614	59 233	56 977	58 474	58 262	47 637
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	29 689	31 347	32 244	35 079	35 239	35 700	37 124	38 601
12 Social contributions, receivable	1 180	1 243	1 247	1 232	1 227	1 183	1 226	1 228
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	118 505	108 837	101 343	95 799	90 879	93 414	99 197	108 024
16 Social benefits other than social transfers in kind, payable	2 747	2 783	2 825	2 865	2 879	3 305	3 449	3 609
17 Social transfers in kind (via market producers), payable	44 569	45 231	43 454	42 143	42 281	42 371	41 595	41 819
18 Other current transfers, payable	7 229	7 298	7 140	6 734	7 029	7 852	11 019	13 974
19 Disposable income, net	190 345	184 053	180 053	181 261	173 804	177 034	180 640	177 209
Use of disposable income account								
20 Final consumption expenditure	181 142	183 894	179 835	178 112	176 589	175 908	173 022	173 369
21 Individual consumption expenditure	128 185	130 697	128 060	126 951	126 006	126 323	125 020	126 058
22 Collective consumption expenditure	52 957	53 197	51 775	51 161	50 583	49 585	48 002	47 311
23 Saving, gross	29 529	20 973	20 922	25 807	19 956	23 807	30 174	26 065
24 Saving, net	9 203	159	218	3 149	-2 785	1 126	7 618	3 840
Capital account								
25 Capital transfers, receivable	14 532	12 155	11 302	11 372	13 146	8 708	9 759	6 716
26 Capital transfers, payable	20 471	14 956	11 964	10 409	10 813	9 398	9 840	9 508
27 Gross capital formation	29 245	25 243	23 227	24 091	22 569	20 106	21 723	18 605
28 Acquisitions less disposals of non-produced non-financial assets	176	126	52	110	369	421	395	374
29 Net lending (+)/Net borrowing (-)	-5 831	-7 197	-3 019	2 569	-649	2 590	7 975	4 294
30 Total expenditure	259 299	252 689	244 738	240 935	240 318	237 705	239 972	239 687
31 Total revenue	253 468	245 492	241 719	243 504	239 669	240 295	247 947	243 981

ITALY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-5 931	-5 935	-1 704	3 192	-1 766	4 389	4 755	4 611
33 Total financial assets	276	-1 818	928	-1 352	-994	1 083	-3 476	-1 144
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-255	-1 127	652	-479	-1 006	-52	203	771
36 Debt securities	42	-67	78	-24	489	-89	-2 949	-476
37 Loans	410	-166	135	-253	39	122	384	33
38 Equity and investment fund shares/units	623	377	-33	175	230	-7	-57	270
39 Insurance pension and standardised guarantees	10	-56	28	-123	-30	-14	-26	35
40 Financial derivatives and employee stock options	-47	162	141	195	-114	267	202	62
41 Other accounts receivable	-508	-940	-73	-843	-602	856	-1 233	-1 839
42 Financial liabilities	6 207	4 117	2 632	-4 544	772	-3 306	-8 231	-5 755
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	-1 758	-1 246	-1 368	-1 285	-907	-1 196	-4 901	-2 135
46 Loans	5 856	1 088	2 516	-1 646	8 021	4 507	-974	-2 352
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	2 109	4 275	1 484	-1 613	-6 342	-6 617	-2 356	-1 268
Financial balance sheet								
51 Financial net worth	-130 303	-136 559	-138 544	-135 726	-137 741	-133 900	-130 445	-125 730
52 Financial assets	65 218	63 240	64 026	62 479	61 136	61 952	58 275	57 598
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	19 510	18 383	19 035	18 556	17 085	17 033	17 236	18 007
55 Debt securities	6 471	6 404	6 481	6 457	6 946	6 858	3 909	3 962
56 Loans	6 804	6 638	6 773	6 519	6 558	6 680	7 064	7 097
57 Equity and investment fund shares/units	16 992	17 368	17 335	17 510	17 740	17 733	17 676	17 946
58 Insurance pension and standardised guarantees	1 347	1 290	1 319	1 196	1 166	1 152	1 126	1 161
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	14 096	13 157	13 084	12 241	11 640	12 496	11 264	9 425
61 Financial liabilities	195 521	199 799	202 571	198 205	198 877	195 852	188 721	183 328
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	26 662	25 500	24 170	22 800	21 862	20 675	16 994	15 221
65 Loans	106 293	107 381	109 897	108 251	116 534	121 041	120 086	117 734
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	905	981	1 084	1 347	1 015	1 287	1 146	1 146
69 Other accounts payable	61 662	65 936	67 420	65 807	59 466	52 850	50 495	49 227
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	6 763	6 731	6 754	6 650	6 317	5 615	5 606	5 468
2 Intermediate consumption	2 467	2 448	2 483	2 567	2 429	1 968	2 033	1 971
3 Value added, gross	4 296	4 283	4 271	4 083	3 888	3 647	3 573	3 497
4 Value added, net	3 703	3 661	3 640	3 544	3 345	3 110	3 036	2 969
Generation of income account								
5 Compensation of employees, payable	3 418	3 442	3 350	3 289	3 145	3 014	2 975	2 955
6 Operating surplus, net	102	31	108	78	30	-69	-102	-147
Allocation of primary income account								
7 Taxes on production and imports, receivable	..	..	..	..	..	..	..	..
8 Subsidies, payable	390	391	370	375	345	379	382	400
9 Interest, payable	247	167	149	97	111	81	72	98
10 Balance of primary incomes, net	501	483	679	914	968	971	1 128	931
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	..	..	..	..	..	..	..	..
12 Social contributions, receivable	208 749	210 257	212 777	212 299	211 693	210 834	215 552	218 003
13 Actual social contributions	208 004	209 546	212 097	211 607	211 054	210 250	214 975	217 422
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	83 720	98 690	99 890	106 835	114 737	115 035	114 943	114 417
16 Social benefits other than social transfers in kind, payable	283 110	292 010	297 504	304 462	312 493	313 060	315 399	319 627
17 Social transfers in kind (via market producers), payable	339	295	518	558	682	621	676	677
18 Other current transfers, payable	7 666	6 367	6 169	6 498	6 289	6 184	5 318	6 073
19 Disposable income, net	1 884	10 741	9 357	8 527	8 161	6 916	10 308	7 244
Use of disposable income account								
20 Final consumption expenditure	6 371	6 325	6 466	6 506	6 362	5 710	5 810	5 720
21 Individual consumption expenditure	6 371	6 325	6 466	6 506	6 362	5 710	5 823	5 711
22 Collective consumption expenditure	0	0	0	0	0	0	-13	9
23 Saving, gross	-3 894	5 038	3 522	2 560	2 342	1 743	5 035	2 052
24 Saving, net	-4 487	4 416	2 891	2 021	1 799	1 206	4 498	1 524
Capital account								
25 Capital transfers, receivable	0	0	0	0	0	0	0	0
26 Capital transfers, payable	0	0	0	0	0	0	2 200	0
27 Gross capital formation	1 293	308	336	1	188	89	369	253
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-5 187	4 730	3 186	2 559	2 154	1 654	2 466	1 799
30 Total expenditure	299 423	305 928	311 377	318 585	326 307	326 241	330 185	332 622
31 Total revenue	294 236	310 658	314 563	321 144	328 461	327 895	332 651	334 421

ITALY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-2 365	4 630	3 694	4 638	1 034	1 573	2 785	3 070
33	Total financial assets	-4 608	4 483	4 238	6 024	1 678	3 322	3 860	4 886
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-9 516	178	712	1 771	-1 281	1 180	-146	234
36	Debt securities	4 139	2 758	5 431	2 689	1 992	1 015	399	1 044
37	Loans	768	-171	-1 031	154	544	205	-595	-720
38	Equity and investment fund shares/units	0	0	0	254	77	805	3 642	3 418
39	Insurance pension and standardised guarantees	0	-1	1	0	-1	0	-1	1
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	1	1 719	-875	1 156	347	117	560	910
42	Financial liabilities	-2 243	-147	543	1 385	644	1 748	1 074	1 816
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	-198	54	26	14	9	55	-100	32
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	-2 045	-201	517	1 371	635	1 693	1 174	1 784
Financial balance sheet									
51	Financial net worth	80 863	85 547	89 194	93 670	94 321	95 894	98 676	101 821
52	Financial assets	86 235	90 772	94 963	100 823	102 118	105 440	109 295	114 255
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	8 346	8 525	9 236	11 211	9 512	10 691	10 546	10 780
55	Debt securities	17 307	20 065	25 496	28 185	30 177	31 193	31 592	32 635
56	Loans	9 149	8 978	7 947	8 101	8 645	8 850	8 255	7 535
57	Equity and investment fund shares/units	2 169	2 223	2 176	2 062	2 174	2 979	6 616	10 109
58	Insurance pension and standardised guarantees	31	30	30	30	29	29	28	29
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	49 233	50 952	50 077	51 233	51 581	51 698	52 258	53 167
61	Financial liabilities	5 371	5 225	5 769	7 153	7 797	9 545	10 619	12 434
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	54	108	135	149	158	213	114	146
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	5 317	5 117	5 634	7 004	7 639	9 332	10 505	12 288

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/40e0a>.

Source: Istituto Centrale di Statistica (ISTAT) via Eurostat.

ITALY

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	658 230	667 615	681 201	703 867	700 176	702 592	713 242	717 273
2 Total tax receipts and actual social contributions	654 263	663 596	677 123	699 763	696 087	698 660	709 301	713 326
3 Total tax receipts	446 097	453 913	464 907	488 030	484 887	488 246	494 167	495 749
4 Taxes on production and imports	211 462	223 855	231 100	246 746	239 813	248 849	250 069	242 668
5 Taxes on products	165 390	177 065	183 011	184 148	181 381	187 953	189 432	196 039
6 Value added type taxes	86 544	97 586	98 650	96 170	93 921	97 071	101 061	103 141
7 Taxes and duties on imports, excluding VAT	59	54	48	54	67	59	90	17
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	59	54	48	54	67	59	90	17
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	59	54	48	54	67	59	90	17
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	78 787	79 425	84 313	87 924	87 393	90 823	88 281	92 881
17 Excise duties and consumption taxes	34 992	35 773	40 469	46 176	45 061	47 995	45 540	47 745
18 Stamp taxes	25 328	25 558	25 530	24 167	25 064	25 751	25 205	25 750
19 Taxes on financial and capital transactions	0	0	0	0	260	401	480	400
20 Car registration taxes	1 192	1 155	1 242	1 368	1 359	1 420	1 653	1 845
21 Taxes on entertainment	207	250	244	235	172	178	152	152
22 Taxes on lotteries, gambling and betting	8 217	8 225	8 276	7 621	7 173	7 522	7 604	9 381
23 Taxes on insurance premiums	5 516	5 372	5 393	5 643	5 666	5 257	5 183	5 148
24 Other taxes on specific services	3 331	3 087	3 155	2 710	2 634	2 296	2 463	2 459
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	4	5	4	4	4	3	1	1
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	0	0	0	0	0	0	0	0
29 Other taxes on production	46 072	46 790	48 089	62 598	58 432	60 896	60 637	46 629
30 Taxes on land, buildings or other structures	8 894	9 084	9 258	22 880	19 704	24 222	24 586	20 295
31 Taxes on the use of fixed assets	1 293	1 300	1 392	1 382	1 395	1 391	1 445	1 578
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	2 943	2 971	3 033	2 940	3 031	2 750	2 051	1 950
35 Taxes on pollution	293	290	309	392	781	825	938	809
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	32 649	33 145	34 097	35 004	33 521	31 708	31 617	21 997
38 Current taxes on income and wealth	222 379	226 541	226 826	239 760	240 920	237 815	242 881	247 788
39 Taxes on income	215 396	219 438	219 107	231 035	233 500	230 006	235 096	237 199
40 Taxes on individual or household income including holding gains	177 236	181 996	182 677	191 863	191 742	194 276	200 930	201 272
41 Taxes on individual or household income excl. holding gains	176 155	180 917	182 049	189 356	189 430	190 323	197 284	197 908
42 Taxes on individual or household holding gains	1 081	1 079	628	2 507	2 312	3 953	3 646	3 364
43 Taxes on income or profits of corporations including holding gains	37 458	36 761	35 812	37 781	40 422	35 107	33 477	35 220
44 Taxes on income or profits of corporations excl. holding gains	37 457	36 760	35 812	37 781	40 422	35 107	33 477	35 220
45 Taxes on holding gains of corporations	1	1	0	0	0	0	0	0
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	1 082	1 080	628	2 507	2 312	3 953	3 646	3 364
48 Taxes on winnings from lottery or gambling	702	681	618	511	501	484	581	616
49 Other taxes on income n.e.c.	0	0	0	880	835	139	108	91
50 Other current taxes	6 983	7 103	7 719	8 725	7 420	7 809	7 785	10 589
51 Current taxes on capital	567	579	590	1 089	1 066	987	977	3 065
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	4 497	4 628	4 658	4 776	4 465	4 750	4 704	5 121
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	1 919	1 896	2 471	2 860	1 889	2 072	2 104	2 403
57 Capital taxes	12 256	3 517	6 981	1 524	4 154	1 582	1 217	5 293
58 Taxes on capital transfers	462	483	1 769	592	622	623	674	736
59 Capital levies	6 575	2 118	5 117	778	2 547	829	231	396
60 Other capital taxes n.e.c.	5 219	916	95	154	985	130	312	4 161
61 Actual social contributions	208 166	209 683	212 216	211 733	211 200	210 414	215 134	217 577
62 Employers' actual social contributions	142 821	144 320	145 592	143 362	141 663	141 188	143 304	144 712
63 Compulsory	142 787	144 281	145 554	143 324	141 629	141 151	143 273	144 681
64 Voluntary	34	39	38	38	34	37	31	31
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	37 865	37 598	37 607	36 689	39 285	38 640	39 818	40 248
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	26 983	27 243	28 476	30 884	29 548	29 903	31 293	31 878
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	3 967	4 019	4 078	4 104	4 089	3 932	3 941	3 947
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

ITALY

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	355 084	359 419	367 434	383 549	383 109	383 815	389 290	399 998
2 Total tax receipts and actual social contributions	352 880	357 217	365 164	381 243	380 740	381 486	386 993	397 705
3 Total tax receipts	352 880	357 217	365 164	381 243	380 740	381 486	386 993	397 705
4 Taxes on production and imports	147 966	158 560	163 642	175 092	170 958	177 836	180 066	183 268
5 Taxes on products	145 760	156 122	161 103	164 265	163 598	171 128	171 215	176 805
6 Other taxes on production	2 206	2 438	2 539	10 827	7 360	6 708	8 851	6 463
7 Current taxes on income and wealth	192 690	195 194	194 582	204 681	205 681	202 115	205 757	209 187
8 Taxes on income	191 180	193 799	193 045	202 775	204 587	201 226	204 811	205 805
9 Other current taxes	1 510	1 395	1 537	1 906	1 094	889	946	3 382
10 Capital taxes	12 224	3 463	6 940	1 470	4 101	1 535	1 170	5 250
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	2 150	2 147	2 230	2 252	2 291	2 232	2 204	2 203
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	94 397	97 939	100 990	108 019	105 374	107 943	108 400	99 272
2 Total tax receipts and actual social contributions	93 217	96 696	99 743	106 787	104 147	106 760	107 174	98 044
3 Total tax receipts	93 217	96 696	99 743	106 787	104 147	106 760	107 174	98 044
4 Taxes on production and imports	63 496	65 295	67 458	71 654	68 855	71 013	70 003	59 400
5 Taxes on products	19 630	20 943	21 908	19 883	17 783	16 825	18 217	19 234
6 Other taxes on production	43 866	44 352	45 550	51 771	51 072	54 188	51 786	40 166
7 Current taxes on income and wealth	29 689	31 347	32 244	35 079	35 239	35 700	37 124	38 601
8 Taxes on income	24 216	25 639	26 062	28 260	28 913	28 780	30 285	31 394
9 Other current taxes	5 473	5 708	6 182	6 819	6 326	6 920	6 839	7 207
10 Capital taxes	32	54	41	54	53	47	47	43
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	1 072	1 161	1 168	1 160	1 159	1 116	1 160	1 163
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	208 749	210 257	212 777	212 299	211 693	210 834	215 552	218 003
2 Total tax receipts and actual social contributions	208 004	209 546	212 097	211 607	211 054	210 250	214 975	217 422
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	208 004	209 546	212 097	211 607	211 054	210 250	214 975	217 422
12 Imputed social contributions	745	711	680	692	639	584	577	581
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/571cf>.

Source: Istituto Centrale di Statistica (ISTAT) via Eurostat.

ITALY

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	804 661	800 494	808 562	818 874	815 687	825 165	827 780	..
2 General public services	134 906	133 621	140 176	151 614	145 747	144 536	137 769	..
3 Defence	22 433	21 202	21 852	20 520	18 998	19 549	19 711	..
4 Public order and safety	32 151	32 437	32 451	31 471	31 247	30 761	30 728	..
5 Economic affairs	73 419	66 809	68 376	65 446	62 448	66 803	66 695	..
6 Environment protection	13 868	13 796	14 455	14 575	15 494	15 326	15 876	..
7 Housing and community amenities	12 533	12 319	11 330	12 469	11 260	10 247	10 056	..
8 Health	117 625	119 126	117 046	115 852	115 140	116 031	117 012	..
9 Recreation, culture and religion	14 001	12 422	12 159	11 314	12 072	11 821	12 170	..
10 Education	72 062	70 134	66 836	65 363	65 696	65 534	65 193	..
11 Social protection	311 663	318 628	323 881	330 250	337 585	344 557	352 570	..
<i>of which:</i>								
12 Compensation of employees	171 676	172 548	169 615	166 142	164 784	163 525	161 453	..
13 General public services	24 949	24 911	24 543	23 827	23 605	22 923	22 224	..
14 Defence	13 407	13 798	14 193	14 221	13 933	13 613	13 659	..
15 Public order and safety	22 591	23 567	23 951	23 444	23 595	23 471	23 624	..
16 Economic affairs	6 326	6 744	6 834	6 339	6 410	6 217	6 023	..
17 Environment protection	1 517	1 550	1 509	1 510	1 447	1 437	1 407	..
18 Housing and community amenities	2 575	2 594	2 566	2 475	2 409	2 341	2 219	..
19 Health	38 336	39 102	38 057	37 402	36 913	36 651	36 380	..
20 Recreation, culture and religion	2 430	2 407	2 358	2 363	2 315	2 329	2 281	..
21 Education	53 983	52 331	50 224	49 319	49 156	49 704	48 914	..
22 Social protection	5 562	5 544	5 380	5 242	5 001	4 839	4 722	..
23 Gross capital formation	54 163	46 662	45 210	41 468	38 557	36 822	36 943	..
24 General public services	5 972	5 166	5 010	4 444	4 122	4 480	4 758	..
25 Defence	6 004	4 341	4 993	3 478	2 587	3 559	3 722	..
26 Public order and safety	2 857	2 551	1 863	1 971	1 513	1 107	856	..
27 Economic affairs	16 834	15 765	16 254	14 325	14 251	13 085	12 804	..
28 Environment protection	4 059	3 074	2 936	2 888	2 410	2 197	2 324	..
29 Housing and community amenities	4 728	4 006	3 468	4 179	3 484	2 763	2 985	..
30 Health	6 403	5 917	4 736	5 064	5 031	4 720	4 643	..
31 Recreation, culture and religion	3 098	2 068	2 003	1 854	1 830	1 764	1 472	..
32 Education	3 332	3 103	2 981	2 696	2 793	2 664	2 695	..
33 Social protection	876	671	966	569	536	483	684	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	472 649	466 697	466 139	473 056	468 156	478 902	484 554	..
2 General public services	141 382	129 419	151 534	160 310	144 082	128 832	134 131	..
3 Defence	22 433	21 202	21 852	20 520	18 998	19 550	19 712	..
4 Public order and safety	28 178	28 449	28 487	27 387	27 079	26 831	27 026	..
5 Economic affairs	53 463	47 079	49 238	51 682	53 491	57 603	62 242	..
6 Environment protection	3 346	2 926	2 838	2 628	2 176	1 930	1 995	..
7 Housing and community amenities	5 325	6 559	4 924	4 886	4 775	2 666	3 671	..
8 Health	76 024	76 766	55 241	49 712	52 699	62 615	57 151	..
9 Recreation, culture and religion	7 572	6 330	6 466	6 178	6 994	7 129	7 533	..
10 Education	57 344	55 756	53 061	53 170	53 127	58 135	57 939	..
11 Social protection	77 582	92 211	92 498	96 583	104 735	113 611	113 154	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	259 299	252 689	244 738	240 935	240 560	238 458	237 994	..
2 General public services	40 567	35 491	32 288	32 928	32 692	33 523	33 675	..
3 Defence	23	21	20	21	22	20	21	..
4 Public order and safety	4 325	4 381	4 310	4 296	4 234	4 017	3 772	..
5 Economic affairs	38 385	36 171	35 400	33 178	33 092	31 691	31 226	..
6 Environment protection	11 493	11 884	12 576	12 708	14 027	13 980	14 569	..
7 Housing and community amenities	10 261	9 953	9 419	10 232	9 824	8 903	8 688	..
8 Health	115 018	116 646	114 466	113 225	112 364	113 149	114 154	..
9 Recreation, culture and religion	7 360	6 801	6 443	5 832	5 787	5 314	5 295	..
10 Education	18 957	18 098	17 231	16 397	16 378	15 766	15 073	..
11 Social protection	12 910	13 243	12 585	12 118	12 140	12 095	11 521	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	299 423	305 928	311 377	318 585	326 307	326 240	330 220	..
2 General public services	0	0	0	97	111	81	139	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	390	391	370	375	345	379	358	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	1 103	138	16	-153	35	-70	-59	..
8 Health	818	583	849	790	928	882	764	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	297 112	304 816	310 142	317 476	324 888	324 968	329 018	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/abf06>.

Source: Istituto Centrale di Statistica (ISTAT) via Eurostat.

JAPAN

Table I. General government account (SNA 2008, simplified presentation)

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	47 818	46 665	46 833	46 278	45 784	46 981	47 328	47 433
b	Saving, net	-39 059	-40 417	-39 614	-37 046	-32 116	-23 894	-18 958	-19 408
c	Net lending (+)/Net borrowing (-)	-47 856	-45 762	-44 659	-41 094	-38 452	-27 662	-18 894	-18 431
d	Total revenue	151 336	153 055	155 040	159 927	166 654	178 932	190 080	192 080
	<i>of which:</i>								
e	Total tax receipts	75 744	78 606	80 440	82 610	87 774	95 996	100 020	..
f	Actual social contributions	..	..	..	..	..	..	..	..
g	Total expenditure	199 192	198 818	199 699	201 022	205 105	206 594	208 973	210 511
	<i>of which:</i>								
h	Interest	9 728	9 610	9 816	9 882	9 920	9 911	9 710	9 479
i	Compensation of employees	30 498	29 428	29 593	29 136	28 536	29 095	29 264	29 490
j	Social benefits and transfers in kind	99 871	103 658	105 856	107 990	109 589	110 368	112 669	114 615
k	Gross fixed capital formation	19 163	18 725	17 682	17 826	19 495	20 254	19 848	19 623
l	Total liabilities (consolidated)	894 055	932 043	998 077	1 045 465	1 073 634	1 137 024	1 188 665	1 192 618
m	Financial net worth	-482 114	-534 320	-579 475	-601 048	-604 282	-608 612	-684 298	-672 430
n	Deficit/Surplus	-47 856	-45 762	-44 659	-41 094	-38 452	-27 662	-18 894	-18 431
o	Maastricht debt	..	..	..	..	..	..	..	..
p	Gross domestic product	489 501	500 354	491 409	494 957	503 176	513 876	531 986	538 446
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	66 002	65 820	65 819	65 197	65 492	66 859	67 445	67 782
2	Market output and output for own final use	7 748 e	7 809 e	7 662 e	7 614 e	7 711 e	7 996 e	8 228 e	8 378 e
3	Non-market output	58 254	58 011	58 156	57 583	57 781	58 863	59 218	59 404
4	Payments for non-market output	..	..	..	..	..	..	..	..
5	Non-market output, other	58 254	58 011	58 156	57 583	57 781	58 863	59 218	59 404
6	Market output and payments for non-market output (2 + 4)	7 748	7 810	7 662	7 614	7 711	7 996	8 228	8 378
7	Intermediate consumption	18 183	19 155	18 985	18 918	19 708	19 878	20 118	20 349
8	Value added, gross	47 818	46 665	46 833	46 278	45 784	46 981	47 328	47 433
9	Consumption of fixed capital	17 193	17 112	17 116	17 020	17 125	17 752	17 922	17 796
10	Value added, net	30 625	29 554	29 718	29 258	28 660	29 230	29 406	29 637
Generation of income account									
11	Compensation of employees, payable	30 498	29 428	29 593	29 136	28 536	29 095	29 264	29 490
12	Other taxes on production, payable	128	125	124	122	124	135	141	146
13	Other subsidies on production, receivable	..	..	..	..	..	..	..	..
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	35 464	35 969	36 146	36 105	36 568	41 010	44 826	45 210
16	Subsidies, payable	3 466	3 438	3 701	3 172	3 439	3 273	3 293	3 253
17	Property income, receivable	7 790	7 246	6 596	6 224	7 069	7 688	8 059	7 428
18	Property income, payable	10 015	9 952	10 138	10 191	10 225	10 244	10 050	9 838
19	Interest, payable	9 728	9 610	9 816	9 882	9 920	9 911	9 710	9 479
20	Other property income, payable	287	342	322	309	305	333	340	359
21	Balance of primary incomes, net	29 773	29 825	28 903	28 967	29 973	35 181	39 541	39 548
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	41 057	40 956	42 127	44 235	48 277	51 406	52 779	51 968
23	Social contributions, receivable	55 623	57 233	58 764	60 934	62 323	64 414	66 512	68 769
24	Actual social contributions	..	..	..	..	..	..	..	..
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	1 330	1 343	1 417	1 232	1 399	1 468	1 789	2 113
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	0
28	Social benefits other than social transfers in kind, payable	62 013	64 142	64 808	65 332	65 901	65 670	66 589	67 545
29	Social transfers in kind (via market producers), payable	37 858	39 516	41 048	42 658	43 688	44 699	46 079	47 070
30	Social benefits and transfers in kind (via market producers), payable	99 871	103 658	105 856	107 990	109 589	110 368	112 669	114 615
31	Other current transfers, payable	8 718	8 105	6 812	6 842	6 718	7 131	7 694	7 786
32	Disposable income, net	57 053	57 110	59 591	63 195	69 353	79 668	86 339	87 066
Use of disposable income account									
33	Final consumption expenditure	96 112	97 527	99 205	100 241	101 469	103 562	105 297	106 474
34	Individual consumption expenditure	55 537	56 819	58 525	60 054	60 945	62 362	63 828	64 815
35	Collective consumption expenditure	40 575	40 708	40 679	40 187	40 524	41 200	41 469	41 659
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	..	..
37	Saving, gross	-21 866	-23 306	-22 498	-20 026	-14 992	-6 143	-1 036	-1 612
38	Saving, net	-39 059	-40 417	-39 614	-37 046	-32 116	-23 894	-18 958	-19 408
Capital account									
39	Consumption of fixed capital	17 193	17 112	17 116	17 020	17 125	17 751	17 939	..
40	Capital transfers, receivable	2 325	2 498	2 327	3 583	3 308	4 951	7 887	8 215
41	Capital taxes	1 078	1 419	1 224	1 523	1 475	1 759	1 791	2 130
42	Other capital transfers and investment grants, receivable	1 247	1 079	1 103	2 060	1 833	3 192	6 096	6 085
43	Capital transfers, payable	7 121	4 558	5 368	5 399	5 932	4 859	4 788	4 418
44	Gross capital formation and acquisitions of non-produced assets	21 193	20 397	19 121	19 252	20 836	21 611	20 956	20 616
45	Gross capital formation	19 178	18 724	17 707	17 889	19 484	20 331	19 902	19 599
46	Gross fixed capital formation	19 163	18 725	17 682	17 826	19 495	20 254	19 848	19 623
47	Changes in inv. and acquisitions less disposals of valuables	15	-2	26	63	-11	76	54	-24
48	Acquisitions less disposals of non-produced non-financial assets	2 015	1 673	1 414	1 362	1 351	1 281	1 054	1 018
49	Net lending (+)/Net borrowing (-)	-47 856	-45 762	-44 659	-41 094	-38 452	-27 662	-18 894	-18 431
50	Total expenditure	199 192	198 818	199 699	201 022	205 105	206 594	208 973	210 511
51	Total revenue	151 336	153 055	155 040	159 927	166 654	178 932	190 080	192 080

JAPAN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-45 467	-40 967	-41 915	-38 270	-33 333	-27 655	-13 462	-12 492
53 Total financial assets	3 130	-4 588	15 317	-5 318	-1 019	21 677	2 409	10 579
54 Monetary gold and special drawing rights	1 683	3	-71	11	13	0	-103	165
55 Currency and deposits	-3 946	-1 666	288	2 353	-2 212	8 173	18 283	8 237
56 Debt securities	-4 603	-1 866	-2 547	-54	-2 855	-3 739	-1 781	31
57 Loans	8 223	-1 442	1 475	-260	-543	4 575	-13 860	269
58 Equity and investment fund shares/units	-4 396	-4 278	1 119	-2 381	-253	4 357	4 139	321
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
60 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
61 Other accounts receivable	6 170	4 660	15 053	-4 989	4 831	8 311	-4 269	1 555
62 Financial liabilities	48 597	36 379	57 232	32 952	32 314	49 332	15 871	23 071
63 Monetary gold and special drawing rights	1 682	0	0	0	0	0	0	0
64 Currency and deposits	21	120	93	84	101	141	139	164
65 Debt securities	50 389	39 215	57 884	33 343	31 462	45 591	16 158	27 200
66 Loans	-2 242	-1 635	-3 171	-91	485	-754	-1 529	-2 753
67 Equity and investment fund shares/units	8	-7	-15	-5	-4	-1	-27	-19
68 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
70 Other accounts payable	-1 261	-1 314	2 441	-379	271	4 354	1 131	-1 522
Financial balance sheet								
71 Financial net worth	-482 114	-534 320	-579 475	-601 048	-604 282	-608 612	-684 298	-672 430
72 Financial assets	411 941	397 724	418 602	444 418	469 351	528 412	504 367	520 188
73 Monetary gold and special drawing rights	2 011	1 893	1 790	1 995	2 225	2 323	2 118	2 207
74 Currency and deposits	83 970	82 047	82 339	84 877	82 901	91 363	108 660	116 767
75 Debt securities	39 854	37 755	35 358	35 666	32 475	28 803	27 900	25 682
76 Loans	29 660	28 055	29 508	29 715	29 563	34 996	20 692	20 970
77 Equity and investment fund shares/units	117 945	113 661	116 994	125 360	135 397	152 369	142 379	150 529
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
79 Financial derivatives and employee stock options	0	2	219	461	47	55	6	6
80 Other accounts receivable	138 502	134 311	152 395	166 344	186 744	218 506	202 614	204 027
81 Financial liabilities	894 055	932 043	998 077	1 045 465	1 073 634	1 137 024	1 188 665	1 192 618
82 Monetary gold and special drawing rights	1 740	1 614	1 564	1 732	1 956	2 037	1 946	1 864
83 Currency and deposits	8 450	8 571	8 664	8 748	8 848	8 989	9 128	9 292
84 Debt securities	694 210	735 155	801 876	849 495	876 599	936 175	988 064	996 230
85 Loans	167 756	166 121	162 950	162 858	163 343	162 589	161 060	158 307
86 Equity and investment fund shares/units	235	233	222	213	197	196	158	137
87 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
88 Financial derivatives and employee stock options	47	51	58	54	43	38	177	177
89 Other accounts payable	21 617	20 300	22 745	22 366	22 647	27 001	28 132	26 611
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	18 945	17 910	17 747	17 545	18 572	18 898	18 625	18 787
2 Intermediate consumption	6 523	6 000	5 782	5 926	6 597	6 707	6 479	6 585
3 Value added, gross	12 422	11 910	11 965	11 619	11 974	12 191	12 146	12 203
4 Value added, net	6 101	5 969	6 097	5 803	5 751	6 228	6 316	6 362
Generation of income account								
5 Compensation of employees, payable	6 018	5 888	6 018	5 726	5 671	6 148	6 233	6 274
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	18 833	19 024	19 230	19 405	20 078	24 971	26 396	26 111
8 Subsidies, payable	1 250	1 452	1 376	1 329	1 206	1 172	1 218	980
9 Interest, payable	7 607	7 753	7 945	7 948	8 085	8 162	8 198	8 080
10 Balance of primary incomes, net	13 247	12 860	12 580	12 548	13 439	18 278	19 694	19 461
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	20 783	23 806	25 276	27 015	30 480	32 084	32 332	31 543
12 Social contributions, receivable	542	455	533	543	527	505	515	502
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 007	872	779	1 014	971	1 092	1 518	1 710
16 Social benefits other than social transfers in kind, payable	1 414	1 256	1 263	1 205	1 122	1 017	969	889
17 Social transfers in kind (via market producers), payable	87	88	91	91	90	89	87	85
18 Other current transfers, payable	51 160	52 141	55 896	54 429	54 896	56 343	56 883	57 042
19 Disposable income, net	-16 995	-15 405	-17 990	-14 514	-10 601	-5 401	-3 794	-4 715
Use of disposable income account								
20 Final consumption expenditure	16 021	15 081	15 039	14 781	15 725	15 882	15 514	15 714
21 Individual consumption expenditure	1 821	1 632	1 691	1 640	1 869	1 888	1 776	1 733
22 Collective consumption expenditure	14 200	13 449	13 348	13 141	13 857	13 993	13 738	13 981
23 Saving, gross	-26 694	-24 545	-27 161	-23 479	-20 102	-15 320	-13 478	-14 589
24 Saving, net	-33 015	-30 485	-33 029	-29 295	-26 326	-21 283	-19 308	-20 429
Capital account								
25 Capital transfers, receivable	2 712	2 219	2 738	3 053	3 455	2 857	3 520	3 579
26 Capital transfers, payable	11 566	8 343	9 976	10 042	10 249	7 630	7 232	7 297
27 Gross capital formation	7 148	6 288	6 194	6 103	7 073	6 607	6 278	6 326
28 Acquisitions less disposals of non-produced non-financial assets	393	322	337	289	339	261	248	124
29 Net lending (+)/Net borrowing (-)	-43 089	-37 278	-40 930	-36 860	-34 308	-26 961	-23 715	-24 756
30 Total expenditure	93 349	89 717	95 063	93 273	95 517	94 329	94 020	93 881
31 Total revenue	50 260	52 438	54 133	56 413	61 209	67 368	70 305	69 125

JAPAN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-41 539	-35 439	-41 982	-36 279	-31 733	-27 044	-20 593	-22 413
33	Total financial assets	5 842	-2 764	11 679	-4 732	1 937	8 128	-7 612	-189
34	Monetary gold and special drawing rights	1 683	3	-71	11	13	0	-103	165
35	Currency and deposits	-4 529	-2 038	-4 282	-1 681	-3 187	1 793	16 795	-1 109
36	Debt securities	-115	-127	9	-12	-1	13	6	54
37	Loans	7 998	-1 046	1 323	1 262	630	5 237	-13 487	380
38	Equity and investment fund shares/units	-4 995	-5 105	-818	-1 610	-129	343	-1 721	242
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	5 800	5 550	15 519	-2 703	4 611	742	-9 101	78
42	Financial liabilities	47 381	32 675	53 661	31 547	33 669	35 172	12 981	22 224
43	Monetary gold and special drawing rights	1 682	0	0	0	0	0	0	0
44	Currency and deposits	-24	4	-1	31	53	39	37	49
45	Debt securities	48 416	34 902	54 170	31 083	32 992	33 905	14 105	22 460
46	Loans	-1 434	-1 410	-1 487	1 104	665	-618	-197	-413
47	Equity and investment fund shares/units	-76	-93	-301	-2	-27	-95	-47	-176
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	-1 183	-727	1 280	-670	-14	1 941	-917	304
Financial balance sheet									
51	Financial net worth	-581 145	-624 950	-670 647	-702 343	-714 676	-731 488	-801 889	-809 309
52	Financial assets	196 547	187 107	203 868	218 404	235 730	267 632	246 323	243 459
53	Monetary gold and special drawing rights	2 011	1 893	1 790	1 995	2 225	2 323	2 118	2 207
54	Currency and deposits	25 932	23 636	19 358	17 862	14 911	16 993	32 802	31 563
55	Debt securities	636	503	515	505	502	517	529	552
56	Loans	17 926	16 716	18 018	19 747	20 768	26 862	12 931	13 319
57	Equity and investment fund shares/units	53 407	50 475	52 034	55 231	61 049	67 188	61 217	62 854
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	2	219	461	47	55	6	6
60	Other accounts receivable	96 636	93 880	111 936	122 603	136 228	153 693	136 721	132 958
61	Financial liabilities	777 693	812 056	874 515	920 746	950 406	999 119	1 048 211	1 052 768
62	Monetary gold and special drawing rights	1 740	1 614	1 564	1 732	1 956	2 037	1 946	1 864
63	Currency and deposits	4 500	4 504	4 502	4 534	4 587	4 626	4 663	4 712
64	Debt securities	703 767	740 518	803 397	849 007	877 690	925 148	975 343	980 206
65	Loans	56 203	54 793	53 306	54 410	55 075	54 457	54 261	53 848
66	Equity and investment fund shares/units	1 094	965	792	783	831	651	575	411
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	47	51	58	54	43	38	177	177
69	Other accounts payable	10 342	9 612	10 896	10 227	10 224	12 164	11 246	11 551
I.4 LOCAL GOVERNMENT									
Production account									
1	Output	45 392	46 467	46 381	46 041	45 499	46 727	47 293	47 226
2	Intermediate consumption	10 884	12 268	12 181	12 056	12 385	12 431	12 662	12 793
3	Value added, gross	34 509	34 199	34 200	33 985	33 114	34 296	34 631	34 434
4	Value added, net	23 664	23 036	22 982	22 760	22 062	22 471	22 577	22 481
Generation of income account									
5	Compensation of employees, payable	23 623	22 997	22 941	22 719	22 020	22 417	22 522	22 425
6	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
7	Taxes on production and imports, receivable	16 578	17 033	17 096	16 622	16 832	17 323	19 180	19 078
8	Subsidies, payable	2 270	2 100	2 064	2 128	2 143	2 100	2 092	2 052
9	Interest, payable	1 959	1 901	1 927	1 912	1 857	1 702	1 442	1 281
10	Balance of primary incomes, net	12 769	13 421	13 451	12 943	13 203	13 859	16 014	16 076
Secondary distribution of income account									
11	Current taxes on income and wealth, receivable	18 200	17 493	17 363	18 064	18 810	19 735	20 144	20 537
12	Social contributions, receivable	2 727	2 602	2 554	2 542	2 320	2 127	2 089	2 013
13	Actual social contributions	..	..	..	..	..	..	..	..
14	Imputed social contributions	..	..	..	..	..	..	..	..
15	Other current transfers, receivable	26 300	26 838	29 691	28 901	28 799	29 517	29 732	29 863
16	Social benefits other than social transfers in kind, payable	7 559	8 011	8 361	8 524	8 330	8 764	8 708	9 214
17	Social transfers in kind (via market producers), payable	2 412	2 586	2 778	2 873	2 963	3 025	3 128	3 160
18	Other current transfers, payable	13 443	12 586	12 643	13 124	13 201	13 541	14 624	14 729
19	Disposable income, net	38 995	39 756	42 056	40 801	41 601	42 933	44 647	44 547
Use of disposable income account									
20	Final consumption expenditure	43 095	44 198	44 389	44 178	43 694	44 823	45 370	45 199
21	Individual consumption expenditure	16 643	16 824	17 116	17 175	16 857	17 447	17 635	17 543
22	Collective consumption expenditure	26 451	27 374	27 273	27 003	26 837	27 376	27 736	27 656
23	Saving, gross	6 744	6 721	8 884	7 848	8 960	9 935	11 331	11 300
24	Saving, net	-4 100	-4 442	-2 333	-3 376	-2 093	-1 890	-723	-653
Capital account									
25	Capital transfers, receivable	9 485	6 652	7 346	7 495	8 167	6 647	6 052	6 272
26	Capital transfers, payable	3 248	2 945	3 080	3 094	3 249	3 452	3 384	3 413
27	Gross capital formation	12 338	11 734	11 664	11 598	13 046	13 567	13 216	13 332
28	Acquisitions less disposals of non-produced non-financial assets	1 627	1 207	1 085	1 032	1 058	938	809	823
29	Net lending (+)/Net borrowing (-)	-983	-2 514	400	-380	-225	-1 375	-26	4
30	Total expenditure	79 619	78 584	78 984	79 297	80 488	82 216	82 869	83 534
31	Total revenue	78 636	76 071	79 384	78 917	80 263	80 840	82 843	83 538

JAPAN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	1 807	582	4 252	2 617	2 070	-429	4 088	4 801
33 Total financial assets	3 488	2 189	4 821	2 818	1 951	582	3 389	1 197
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	2 896	1 517	3 867	2 848	396	2 946	1 667	1 578
36 Debt securities	-235	195	205	-53	1 741	-2 380	-135	7
37 Loans	-13	-54	113	-235	-154	-705	-483	-280
38 Equity and investment fund shares/units	852	575	599	211	31	609	2 470	-143
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	-10	-44	38	48	-63	111	-131	36
42 Financial liabilities	1 681	1 607	569	201	-119	1 011	-699	-3 604
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	2 006	2 247	1 375	1 093	-265	-442	-494	339
46 Loans	-526	288	-1 583	-1 197	-110	-157	-1 373	-2 359
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	201	-928	778	305	256	1 610	1 168	-1 584
Financial balance sheet								
51 Financial net worth	-102 680	-101 714	-97 931	-95 225	-91 590	-95 739	-97 372	-90 551
52 Financial assets	78 920	81 435	86 833	90 923	93 722	91 263	90 093	92 020
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	23 550	25 067	28 934	31 781	32 177	35 124	36 791	38 369
55 Debt securities	4 776	4 974	5 244	5 259	7 034	4 607	4 600	4 441
56 Loans	8 556	8 502	8 615	8 381	8 226	7 521	7 039	6 758
57 Equity and investment fund shares/units	41 629	42 528	43 639	45 053	45 898	43 514	41 298	42 050
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	408	365	402	450	387	498	367	403
61 Financial liabilities	181 600	183 149	184 764	186 148	185 312	187 002	187 465	182 571
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	63 752	65 942	68 362	70 639	69 656	69 893	70 561	69 609
65 Loans	110 197	110 485	108 901	107 704	107 594	107 437	106 065	103 705
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	7 651	6 723	7 501	7 806	8 062	9 672	10 840	9 256
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	1 763	1 634	1 646	1 588	1 583	1 607	1 668	1 679
2 Intermediate consumption	1 100	950	1 001	952	928	882	1 006	1 020
3 Value added, gross	663	684	645	635	655	726	661	658
4 Value added, net	656	675	639	630	650	720	655	655
Generation of income account								
5 Compensation of employees, payable	652	672	636	627	647	716	651	652
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	22	8	7	10	8	8	7	3
10 Balance of primary incomes, net	3 534	3 350	3 097	3 056	4 046	4 461	4 698	4 043
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	52 360	54 471	56 336	58 099	59 817	62 265	64 476	66 625
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	29 736	31 831	33 009	32 947	33 387	34 149	34 814	35 180
16 Social benefits other than social transfers in kind, payable	53 781	55 270	55 420	55 829	56 306	56 068	57 142	57 684
17 Social transfers in kind (via market producers), payable	35 717	37 277	38 703	39 846	40 878	41 975	43 450	43 646
18 Other current transfers, payable	737	577	553	584	581	611	489	493
19 Disposable income, net	31 112	33 804	36 469	37 690	40 364	44 195	46 358	47 670
Use of disposable income account								
20 Final consumption expenditure	37 440	38 875	40 314	41 400	42 428	43 549	45 085	45 293
21 Individual consumption expenditure	37 411	38 849	40 294	41 382	42 411	43 531	45 067	45 269
22 Collective consumption expenditure	29	26	20	18	17	18	18	24
23 Saving, gross	-6 322	-5 062	-3 840	-3 705	-2 060	652	1 279	2 381
24 Saving, net	-6 329	-5 070	-3 846	-3 710	-2 065	646	1 272	2 378
Capital account								
25 Capital transfers, receivable	337	187	219	191	221	2 269	4 700	4 422
26 Capital transfers, payable	20	21	22	23	21	20	21	103
27 Gross capital formation	49	40	41	37	39	39	44	41
28 Acquisitions less disposals of non-produced non-financial assets	-8	-7	-11	-16	-10	-9	-8	-3
29 Net lending (+)/Net borrowing (-)	-6 045	-4 928	-3 673	-3 558	-1 888	2 871	5 921	6 662
30 Total expenditure	92 073	94 812	96 376	97 896	99 401	100 313	102 807	103 642
31 Total revenue	86 028	89 883	92 703	94 338	97 512	103 185	108 728	110 304

JAPAN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-5 735	-6 110	-4 185	-4 608	-3 671	-182	3 043	5 121
33	Total financial assets	-6 014	-6 016	-3 669	-4 648	-3 858	462	3 750	4 759
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-2 313	-1 144	704	1 186	579	3 433	-179	7 768
36	Debt securities	-4 219	-4 000	-5 099	-1 156	-3 329	-13 501	-4 200	-4 430
37	Loans	314	-289	142	-1 259	-956	-43	4	25
38	Equity and investment fund shares/units	-338	167	1 052	-979	-178	3 311	3 371	65
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	541	-749	-467	-2 441	27	7 262	4 755	1 331
42	Financial liabilities	-279	94	517	-40	-188	644	707	-362
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	45	116	94	52	48	102	101	116
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	-206	-461	3	29	-8	-65	-67	-125
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	-118	438	420	-122	-228	608	673	-352
Financial balance sheet									
51	Financial net worth	201 712	192 344	189 103	196 520	201 984	218 615	214 963	227 430
52	Financial assets	216 289	207 015	204 290	211 668	216 943	234 218	231 273	243 378
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	34 488	33 344	34 048	35 234	35 813	39 246	39 067	46 835
55	Debt securities	107 752	103 583	99 484	100 053	95 685	82 545	80 611	74 275
56	Loans	4 886	4 597	4 738	3 479	2 523	2 480	2 483	2 508
57	Equity and investment fund shares/units	23 767	21 389	21 891	25 646	29 085	42 121	40 281	45 899
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	45 396	44 102	44 130	47 256	53 838	67 827	68 831	73 861
61	Financial liabilities	14 577	14 671	15 188	15 148	14 960	15 604	16 311	15 949
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	3 951	4 067	4 161	4 214	4 261	4 363	4 464	4 580
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	3 064	2 604	2 606	2 636	2 628	2 563	2 496	2 370
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	7 562	8 000	8 420	8 298	8 070	8 678	9 351	8 998

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/bb75e>.

Source: Economic and Social Research Institute (ESRI), Cabinet Office (CAO) for Government of Japan.

JAPAN

Table II. Detailed taxes and social contribution receipts

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	131 373	136 134	139 863	143 794	150 438	160 892	167 111	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	75 744	78 606	80 440	82 610	87 774	95 996	100 020	..
4 Taxes on production and imports	35 411	36 057	36 326	36 028	36 911	42 294	45 576	..
5 Taxes on products	21 713	22 319	22 542	22 724	23 475	28 837	32 112	..
6 Value added type taxes	12 221	12 675	12 745	12 902	13 479	19 135	22 401	..
7 Taxes and duties on imports, excluding VAT	732	786	874	897	1 034	1 073	1 049	..
8 Import duties	732	786	874	897	1 034	1 073	1 049	..
9 Taxes on imports, excluding VAT and import duties	0	0	0	0	0	0	0	..
10 Levies on imported agricultural products	0	0	0	0	0	0	0	..
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	..
12 Excise duties	0	0	0	0	0	0	0	..
13 General sales taxes	0	0	0	0	0	0	0	..
14 Taxes on specific services	0	0	0	0	0	0	0	..
15 Profits of import monopolies	0	0	0	0	0	0	0	..
16 Taxes on products, except VAT, import and export taxes	8 761	8 858	8 923	8 925	8 961	8 628	8 663	..
17 Excise duties and consumption taxes	0	0	0	0	0	0	0	..
18 Stamp taxes	0	0	0	0	0	0	0	..
19 Taxes on financial and capital transactions	0	0	0	0	0	0	0	..
20 Car registration taxes	0	0	0	0	0	0	0	..
21 Taxes on entertainment	0	0	0	0	0	0	0	..
22 Taxes on lotteries, gambling and betting	0	0	0	0	0	0	0	..
23 Taxes on insurance premiums	0	0	0	0	0	0	0	..
24 Other taxes on specific services	0	0	0	0	0	0	0	..
25 General sales or turnover taxes	0	0	0	0	0	0	0	..
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	..
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	..
28 Other taxes on products n.e.c.	0	0	0	0	0	0	0	..
29 Other taxes on production	13 698	13 738	13 784	13 304	13 436	13 457	13 464	..
30 Taxes on land, buildings or other structures	0	0	0	0	0	0	0	..
31 Taxes on the use of fixed assets	0	0	0	0	0	0	0	..
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	..
33 Taxes on international transactions	0	0	0	0	0	0	0	..
34 Business and professional licences	0	0	0	0	0	0	0	..
35 Taxes on pollution	0	0	0	0	0	0	0	..
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	..
37 Other taxes on production n.e.c.	0	0	0	0	0	0	0	..
38 Current taxes on income and wealth	38 984	41 299	42 640	45 079	49 289	51 819	52 475	..
39 Taxes on income	33 319	35 309	36 540	38 782	42 350	44 138	44 589	..
40 Taxes on individual or household income including holding gains	0	0	0	0	0	0	0	..
41 Taxes on individual or household income excl. holding gains	0	0	0	0	0	0	0	..
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	..
43 Taxes on income or profits of corporations including holding gains	0	0	0	0	0	0	0	..
44 Taxes on income or profits of corporations excl. holding gains	0	0	0	0	0	0	0	..
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	..
46 Other taxes on holding gains	0	0	0	0	0	0	0	..
47 Taxes on holding gains	0	0	0	0	0	0	0	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	..
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	..
50 Other current taxes	5 665	5 990	6 100	6 297	6 940	7 681	7 886	..
51 Current taxes on capital	0	0	0	0	0	0	0	..
52 Poll taxes	0	0	0	0	0	0	0	..
53 Expenditure taxes	0	0	0	0	0	0	0	..
54 Payments by households for licences	0	0	0	0	0	0	0	..
55 Taxes on international transactions	0	0	0	0	0	0	0	..
56 Other current taxes n.e.c.	0	0	0	0	0	0	0	..
57 Capital taxes	1 350	1 250	1 474	1 504	1 574	1 883	1 968	..
58 Taxes on capital transfers	0	0	0	0	0	0	0	..
59 Capital levies	0	0	0	0	0	0	0	..
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	..
61 Actual social contributions	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	23 560	24 674	25 736	26 343	27 143	28 374	29 528	..
63 Compulsory	0	0	0	0	0	0	0	..
64 Voluntary	0	0	0	0	0	0	0	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	0	0	0	0	0	0	0	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..

JAPAN

Table II. Detailed taxes and social contribution receipts (cont.)

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	41 508	44 535	46 514	48 467	52 659	59 443	61 210	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	40 966	44 080	45 980	47 924	52 132	58 938	60 696	..
4 Taxes on production and imports	18 833	19 024	19 230	19 405	20 078	24 971	26 396	..
5 Taxes on products	16 900	17 214	17 414	17 607	18 244	23 244	24 652	..
6 Other taxes on production	1 933	1 810	1 815	1 799	1 834	1 727	1 744	..
7 Current taxes on income and wealth	20 783	23 806	25 276	27 015	30 480	32 084	32 332	..
8 Taxes on income	19 633	22 009	23 342	25 010	28 157	29 375	29 928	..
9 Other current taxes	1 150	1 797	1 934	2 005	2 323	2 709	2 403	..
10 Capital taxes	1 350	1 250	1 474	1 504	1 574	1 883	1 968	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	37 506	37 128	37 014	37 228	37 962	39 184	41 413	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	34 778	34 526	34 460	34 687	35 642	37 058	39 324	..
4 Taxes on production and imports	16 578	17 033	17 096	16 622	16 832	17 323	19 180	..
5 Taxes on products	4 813	5 105	5 127	5 118	5 231	5 593	7 460	..
6 Other taxes on production	11 765	11 928	11 969	11 505	11 602	11 730	11 721	..
7 Current taxes on income and wealth	18 200	17 493	17 363	18 064	18 810	19 735	20 144	..
8 Taxes on income	13 686	13 300	13 197	13 771	14 193	14 763	14 661	..
9 Other current taxes	4 514	4 193	4 166	4 293	4 617	4 972	5 483	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	52 360	54 471	56 336	58 099	59 817	62 265	64 488	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	0	0	0	0	0	0	0	..
4 Taxes on production and imports	0	0	0	0	0	0	0	..
5 Taxes on products	0	0	0	0	0	0	0	..
6 Other taxes on production	0	0	0	0	0	0	0	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	0	0	0	0	0	0	0	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/a698a>.

Source: Economic and Social Research Institute (ESRI), Cabinet Office (CAO) for Government of Japan.

JAPAN

Table III. Expenditure by function

Billion JPY

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	199 346	198 184	201 021	201 405	205 447	206 991	209 416	..
2 General public services	22 852	22 915	21 934	21 510	21 915	21 782	21 868	..
3 Defence	4 617	4 414	4 396	4 542	4 590	4 807	4 892	..
4 Public order and safety	6 437	6 133	6 336	6 301	6 385	6 705	6 730	..
5 Economic affairs	21 572	19 167	20 154	20 440	21 443	20 100	19 859	..
6 Environment protection	6 846	5 878	5 965	5 463	5 646	6 046	6 131	..
7 Housing and community amenities	4 381	3 992	3 559	3 216	3 689	3 843	3 653	..
8 Health	34 739	35 938	37 178	37 943	38 686	39 431	40 722	..
9 Recreation, culture and religion	1 801	1 741	1 703	1 696	1 778	1 941	1 973	..
10 Education	18 519	18 010	17 813	17 807	18 066	18 369	18 269	..
11 Social protection	77 582	79 997	81 983	82 489	83 250	83 967	85 319	..
<i>of which:</i>								
12 Compensation of employees	30 294	29 556	29 594	29 071	28 338	29 280	29 329	..
13 General public services	5 049	4 844	4 892	4 721	4 508	4 578	4 533	..
14 Defence	1 912	1 885	1 928	1 850	1 834	1 965	1 977	..
15 Public order and safety	4 754	4 641	4 685	4 613	4 552	4 711	4 770	..
16 Economic affairs	2 467	2 361	2 283	2 195	2 145	2 216	2 259	..
17 Environment protection	873	828	810	794	764	761	749	..
18 Housing and community amenities	336	341	324	318	311	322	323	..
19 Health	817	842	824	825	823	834	844	..
20 Recreation, culture and religion	500	479	469	463	449	461	458	..
21 Education	11 343	11 108	11 151	11 088	10 766	11 108	11 141	..
22 Social protection	2 241	2 227	2 227	2 206	2 187	2 324	2 276	..
23 Gross capital formation	19 535	18 061	17 899	17 738	20 158	20 178	19 429	..
24 General public services	800	1 258	1 101	1 033	1 138	1 172	1 199	..
25 Defence	1 145	981	912	1 015	1 001	1 035	1 120	..
26 Public order and safety	687	543	593	643	797	928	888	..
27 Economic affairs	9 327	8 450	8 684	8 641	10 045	9 822	9 243	..
28 Environment protection	2 313	2 049	1 990	1 979	2 064	2 197	2 188	..
29 Housing and community amenities	1 486	1 329	1 220	1 189	1 354	1 382	1 329	..
30 Health	146	126	123	143	133	148	138	..
31 Recreation, culture and religion	401	381	341	333	411	535	552	..
32 Education	2 983	2 708	2 413	2 463	2 900	2 587	2 397	..
33 Social protection	246	237	522	300	315	372	376	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	93 350	89 717	95 063	93 272	95 517	94 295	94 157	..
2 General public services	30 702	32 411	34 201	33 582	33 230	33 407	33 214	..
3 Defence	4 757	4 542	4 512	4 656	4 718	4 936	5 021	..
4 Public order and safety	1 445	1 337	1 468	1 382	1 447	1 431	1 438	..
5 Economic affairs	14 352	11 116	11 738	12 150	13 774	11 226	11 064	..
6 Environment protection	1 924	794	1 439	791	1 109	937	995	..
7 Housing and community amenities	3 607	3 187	2 746	2 173	3 055	3 071	3 033	..
8 Health	9 761	9 424	10 087	9 904	10 173	10 417	10 427	..
9 Recreation, culture and religion	171	168	167	162	165	186	184	..
10 Education	5 921	5 758	5 673	5 516	5 919	5 820	5 638	..
11 Social protection	20 711	20 979	23 033	22 957	21 926	22 866	23 144	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	79 619	78 584	78 983	79 297	80 488	82 216	82 833	..
2 General public services	9 736	10 526	9 541	9 315	9 272	9 041	9 084	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	5 071	4 887	4 956	5 027	5 042	5 358	5 375	..
5 Economic affairs	13 398	10 550	10 823	10 973	11 775	11 573	11 440	..
6 Environment protection	5 675	5 426	5 331	5 267	5 341	5 625	5 558	..
7 Housing and community amenities	3 288	3 120	2 949	2 913	3 269	3 441	3 388	..
8 Health	7 893	8 310	8 721	9 046	9 226	9 438	9 830	..
9 Recreation, culture and religion	1 670	1 611	1 575	1 573	1 653	1 799	1 831	..
10 Education	14 807	14 781	14 574	14 683	14 537	14 950	14 973	..
11 Social protection	18 082	19 373	20 514	20 502	20 373	20 991	21 355	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	92 073	94 812	96 376	97 896	99 400	100 313	102 752	..
2 General public services	45	27	23	24	21	23	21	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	13	12	11	28	25	20	17	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	29 565	30 814	31 790	32 405	33 052	33 702	34 961	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	62 451	63 958	64 553	65 439	66 302	66 569	67 752	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/2d2e9>.

Source: Economic and Social Research Institute (ESRI), Cabinet Office (CAO) for Government of Japan.

KOREA

Table I. General government account (SNA 2008, simplified presentation)

Billion KRW

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	114 643	118 042	124 546	130 942	138 762	146 913	154 504	161 774
b	Saving, net	55 654	64 350	69 702	65 544	63 277	58 929	63 861	79 997
c	Net lending (+)/Net borrowing (-)	-15 165	12 317	12 996	13 949	19 094	18 858	20 046	34 668
d	Total revenue	386 601	404 581	444 071	464 761	473 085	494 108	525 186	564 444
	<i>of which:</i>								
e	Total tax receipts	210 887	230 807	249 287	258 649	260 176	270 524	291 192	319 051
f	Actual social contributions	..	84 695	93 177	103 767	..	..	..	..
g	Total expenditure	401 767	392 264	431 076	450 812	453 991	475 250	505 139	529 776
	<i>of which:</i>								
h	Interest	30 320	25 034	27 875	29 826	25 623	26 585	25 225	24 005
i	Compensation of employees	82 155	83 098	86 822	91 028	96 546	102 410	107 623	112 944
j	Social benefits and transfers in kind	84 296	94 694	102 726	110 364	117 889	130 107	143 630	155 194
k	Gross fixed capital formation	74 832	66 049	65 738	65 522	66 840	64 156	67 412	73 037
l	Total liabilities (non consolidated)	523 873	585 484	656 483	710 502	747 525	820 359	900 921	936 718
m	Financial net worth	376 794	401 998	408 956	429 661	454 530	460 485	469 987	519 909
n	Deficit/Surplus	-15 165	12 317	12 996	13 949	19 094	18 858	20 046	34 668
o	Maastricht debt	..	..	..	..	..	..	..	..
p	Gross domestic product	1 151 708	1 265 308	1 332 681	1 377 457	1 429 445	1 486 079	1 564 124	1 637 421 p
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	169 544	175 483	185 558	194 509	204 322	213 596	224 190	234 688
2	Market output and output for own final use	27 450	29 616	30 485	31 439	33 636	35 626	39 415	41 057
3	Non-market output	142 095	145 868	155 074	163 071	170 686	177 970	184 775	193 632
4	Payments for non-market output	0	0	0	0	0	0	0	0
5	Non-market output, other	142 095	145 868	155 074	163 071	170 686	177 970	184 775	193 632
6	Market output and payments for non-market output (2 + 4)	27 450	29 616	30 485	31 439	33 636	35 626	39 415	41 057
7	Intermediate consumption	54 902	57 441	61 013	63 567	65 560	66 683	69 687	72 914
8	Value added, gross	114 643	118 042	124 546	130 942	138 762	146 913	154 504	161 774
9	Consumption of fixed capital	31 832	34 193	37 430	39 852	41 860	43 884	45 651	47 705
10	Value added, net	82 811	83 850	87 116	91 090	96 902	103 029	108 853	114 069
Generation of income account									
11	Compensation of employees, payable	82 155	83 098	86 822	91 028	96 546	102 410	107 623	112 944
12	Other taxes on production, payable	20	25	25	24	129	83	177	184
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	637	726	269	38	227	537	1 053	941
Allocation of primary income account									
15	Taxes on production and imports, receivable	122 907	137 470	140 963	145 398	146 075	152 559	163 707	176 017
16	Subsidies, payable	3 312	3 632	3 715	4 164	4 203	4 631	4 929	5 194
17	Property income, receivable	41 120	32 936	36 510	35 041	33 722	29 859	29 756	30 882
18	Property income, payable	30 320	25 034	27 875	29 826	25 623	26 585	25 225	24 005
19	Interest, payable	30 320	25 034	27 875	29 826	25 623	26 585	25 225	24 005
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	131 032	142 467	146 151	146 487	150 198	151 739	164 362	178 641
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	85 280	89 346	104 000	108 250	109 501	112 859	122 769	138 031
23	Social contributions, receivable	79 052	84 695	93 177	103 767	110 805	120 093	128 470	137 033
24	Actual social contributions	..	84 695	93 177	103 767	..	..	..	..
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	24 734	24 057	24 702	26 920	30 970	33 765	31 999	32 414
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	0
28	Social benefits other than social transfers in kind, payable	46 182	51 469	56 987	62 664	67 385	75 431	84 896	90 671
29	Social transfers in kind (via market producers), payable	38 113	43 225	45 739	47 700	50 505	54 676	58 734	64 523
30	Social benefits and transfers in kind (via market producers), payable	84 296	94 694	102 726	110 364	117 889	130 107	143 630	155 194
31	Other current transfers, payable	43 557	41 638	46 961	52 892	56 344	59 372	64 077	66 333
32	Disposable income, net	230 360	247 458	264 083	269 868	277 744	283 653	298 627	329 115
Use of disposable income account									
33	Final consumption expenditure	174 706	183 109	194 381	204 324	214 467	224 724	234 766	249 118
34	Individual consumption expenditure	86 434	89 548	98 284	103 464	109 270	116 783	122 721	131 875
35	Collective consumption expenditure	88 272	93 561	96 097	100 860	105 197	107 941	112 045	117 243
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	87 485	98 543	107 131	105 396	105 137	102 812	109 512	127 702
38	Saving, net	55 654	64 350	69 702	65 544	63 277	58 929	63 861	79 997
Capital account									
39	Consumption of fixed capital	31 832	34 193	37 430	39 852	41 860	43 884	45 651	47 705
40	Capital transfers, receivable	6 058	6 462	14 235	13 946	8 377	9 347	9 070	9 010
41	Capital taxes	2 700	3 991	4 324	5 001	4 601	5 106	4 716	5 003
42	Other capital transfers and investment grants, receivable	3 358	2 471	9 911	8 945	3 776	4 241	4 354	4 008
43	Capital transfers, payable	18 206	15 518	33 257	28 834	16 321	18 830	20 354	19 747
44	Gross capital formation and acquisitions of non-produced assets	90 503	77 170	75 114	76 559	78 100	74 471	78 181	82 297
45	Gross capital formation	75 271	65 934	65 445	65 482	66 817	65 058	68 011	73 091
46	Gross fixed capital formation	74 832	66 049	65 738	65 522	66 840	64 156	67 412	73 037
47	Changes in inv. and acquisitions less disposals of valuables	439	-114	-293	-40	-24	902	599	55
48	Acquisitions less disposals of non-produced non-financial assets	15 232	11 235	9 669	11 077	11 283	9 413	10 170	9 206
49	Net lending (+)/Net borrowing (-)	-15 165	12 317	12 996	13 949	19 094	18 858	20 046	34 668
50	Total expenditure	401 767	392 264	431 076	450 812	453 991	475 250	505 139	529 776
51	Total revenue	386 601	404 581	444 071	464 761	473 085	494 108	525 186	564 444

KOREA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billion KRW

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
52	Net financial transactions	-15 165	12 313	12 985	13 924	19 649	19 041	20 119	33 990
53	Total financial assets	61 963	60 941	72 853	56 983	69 570	72 552	85 319	80 071
54	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55	Currency and deposits	51 178	16 363	10 871	680	-2 393	-1 327	5 099	1 707
56	Debt securities	26 605	113	11 011	16 193	14 380	20 358	9 306	10 080
57	Loans	-7 050	0	0	0	0	0	0	0
58	Equity and investment fund shares/units	-19 784	31 795	28 097	27 971	42 771	25 704	53 500	51 737
59	Insurance pension and standardised guarantees	1	1	-2	5	-3	9	-5	-8
60	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
61	Other accounts receivable	11 013	12 670	22 876	12 134	14 816	27 808	17 419	16 555
62	Financial liabilities	77 128	48 629	59 868	43 059	49 921	53 511	65 201	46 081
63	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64	Currency and deposits	4 234	5 333	3 786	5 654	7 723	8 106	11 648	6 782
65	Debt securities	57 043	38 805	33 732	43 589	43 013	34 979	50 258	32 258
66	Loans	511	-1 322	8 986	-1 827	451	4 528	-476	335
67	Equity and investment fund shares/units	1 610	1 035	2 522	72	849	1 083	2 324	2 887
68	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
69	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
70	Other accounts payable	13 731	4 778	10 842	-4 429	-2 115	4 815	1 447	3 818
Financial balance sheet									
71	Financial net worth	376 794	401 998	408 956	429 661	454 530	460 485	469 987	519 909
72	Financial assets	900 667	987 482	1 065 439	1 140 163	1 202 055	1 280 845	1 370 907	1 456 626
73	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74	Currency and deposits	165 807	182 638	195 003	189 317	184 801	192 323	201 435	203 756
75	Debt securities	225 356	231 774	245 306	258 298	262 415	284 634	296 131	303 500
76	Loans	0	0	0	0	0	0	0	0
77	Equity and investment fund shares/units	258 071	310 814	331 599	381 755	428 749	449 634	503 695	554 883
78	Insurance pension and standardised guarantees	9	10	8	13	10	19	14	6
79	Financial derivatives and employee stock options	1 091	810	422	758	540	2 859	1 678	2 212
80	Other accounts receivable	250 333	261 436	293 101	310 021	325 542	351 377	367 955	392 271
81	Financial liabilities	523 873	585 484	656 483	710 502	747 525	820 359	900 921	936 718
82	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83	Currency and deposits	10 843	16 176	19 961	25 615	33 338	41 445	53 093	59 875
84	Debt securities	402 886	453 977	497 814	546 570	576 640	631 917	696 062	717 650
85	Loans	5 007	3 658	12 624	10 778	11 228	15 751	15 275	15 611
86	Equity and investment fund shares/units	22 071	23 106	25 628	25 701	26 549	27 304	30 381	33 438
87	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
88	Financial derivatives and employee stock options	2 202	1 920	1 588	1 365	1 830	503	755	1 013
89	Other accounts payable	80 864	86 648	98 868	100 474	97 939	103 440	105 354	109 130
I.2 CENTRAL GOVERNMENT									
Production account									
1	Output	78 789	82 873	87 211	91 595	96 505	99 926	106 843	110 706
2	Intermediate consumption	29 061	31 167	32 578	33 723	35 345	35 510	38 583	39 459
3	Value added, gross	49 728	51 706	54 633	57 872	61 160	64 416	68 260	71 247
4	Value added, net	35 072	35 878	37 212	39 183	41 833	44 117	47 113	49 148
Generation of income account									
5	Compensation of employees, payable	34 477	35 208	36 958	39 219	41 704	43 583	46 043	48 166
6	Operating surplus, net	579	649	233	-56	75	466	911	819
Allocation of primary income account									
7	Taxes on production and imports, receivable	87 997	97 869	99 864	103 120	104 180	102 919	107 003	115 812
8	Subsidies, payable	1 081	1 017	1 032	1 250	1 328	1 572	1 674	1 845
9	Interest, payable	29 883	24 396	27 218	29 117	24 913	25 367	24 329	23 070
10	Balance of primary incomes, net	83 319	88 264	90 577	88 607	92 081	87 205	93 245	103 101
Secondary distribution of income account									
11	Current taxes on income and wealth, receivable	74 241	78 128	91 090	94 612	95 790	98 925	106 445	121 115
12	Social contributions, receivable	3 328	2 876	3 088	3 472	3 925	4 477	5 055	5 186
13	Actual social contributions	..	2 876	3 088	3 472	..	..	..	..
14	Imputed social contributions	..	..	..	..	..	..	..	..
15	Other current transfers, receivable	20 625	19 869	20 699	21 797	22 992	25 978	26 569	26 918
16	Social benefits other than social transfers in kind, payable	7 654	10 423	13 028	13 777	13 235	14 616	16 212	17 332
17	Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18	Other current transfers, payable	101 707	96 203	105 726	115 038	125 143	130 007	135 659	143 947
19	Disposable income, net	72 152	82 511	86 699	79 673	76 411	71 961	79 444	95 040
Use of disposable income account									
20	Final consumption expenditure	61 341	63 524	66 757	71 483	74 410	75 980	78 330	80 973
21	Individual consumption expenditure	9 068	8 521	10 621	12 376	13 436	13 829	14 292	14 774
22	Collective consumption expenditure	52 273	55 004	56 135	59 107	60 974	62 151	64 038	66 199
23	Saving, gross	25 467	34 814	37 364	26 879	21 328	16 281	22 261	36 166
24	Saving, net	10 812	18 987	19 942	8 190	2 001	-4 019	1 114	14 067
Capital account									
25	Capital transfers, receivable	2 762	3 991	11 643	11 501	6 111	6 997	6 184	6 354
26	Capital transfers, payable	20 691	17 350	37 430	33 384	19 780	19 893	22 249	22 247
27	Gross capital formation	26 210	26 858	28 689	28 382	29 364	30 316	31 189	31 473
28	Acquisitions less disposals of non-produced non-financial assets	4 782	4 513	3 013	3 387	3 336	2 641	4 545	2 791
29	Net lending (+)/Net borrowing (-)	-23 453	-9 916	-20 126	-26 773	-25 041	-29 573	-29 537	-13 991
30	Total expenditure	250 058	241 171	279 262	290 849	287 478	295 652	311 898	321 458
31	Total revenue	226 605	231 255	259 136	264 076	262 437	266 079	282 361	307 467

KOREA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billion KRW

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-24 768	-10 043	-22 963	-24 936	-25 738	-28 277	-29 763	-13 489
33 Total financial assets	40 442	33 554	31 956	16 249	24 113	19 220	27 172	28 241
34 Monetary gold and special drawing rights	..	0	0	0	0	0	0	0
35 Currency and deposits	56 131	11 802	6 781	3 113	-4 234	-13 055	-10 390	-7 395
36 Debt securities	3 572	781	-2 213	3 010	689	3 420	1 051	951
37 Loans	-7 050	0	0	0	0	0	0	0
38 Equity and investment fund shares/units	-21 929	11 568	8 468	6 342	20 186	6 997	22 655	27 623
39 Insurance pension and standardised guarantees	0	0	0	1	-1	8	-7	2
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	9 718	9 404	18 921	3 784	7 473	21 850	13 863	7 059
42 Financial liabilities	65 210	43 598	54 919	41 185	49 852	47 497	56 934	41 730
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	4 234	5 333	3 786	5 654	7 723	8 106	11 648	6 782
45 Debt securities	54 511	36 381	32 114	43 353	41 763	33 508	47 819	32 819
46 Loans	605	-1 449	8 049	-4 060	-2 942	261	-2 790	22
47 Equity and investment fund shares/units	605	10	1 572	72	15	-49	18	14
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	5 255	3 324	9 398	-3 834	3 293	5 671	239	2 093
Financial balance sheet								
51 Financial net worth	28 430	10 645	-21 154	-38 911	-55 489	-106 251	-147 270	-154 970
52 Financial assets	482 364	521 558	555 529	584 624	605 105	620 747	651 692	675 400
53 Monetary gold and special drawing rights	..	..	0	0	0	0	0	0
54 Currency and deposits	109 313	121 583	129 860	126 606	120 249	116 039	109 664	102 877
55 Debt securities	20 862	24 046	21 191	21 265	18 015	17 965	16 703	17 843
56 Loans	0	0	0	0	0	0	0	0
57 Equity and investment fund shares/units	136 829	157 303	162 769	179 518	197 834	195 045	223 540	241 980
58 Insurance pension and standardised guarantees	2	2	2	2	2	10	2	4
59 Financial derivatives and employee stock options	927	599	212	204	202	2 518	1 504	1 976
60 Other accounts receivable	214 431	218 026	241 496	257 029	268 803	289 172	300 279	310 721
61 Financial liabilities	453 934	510 914	576 683	623 535	660 594	726 998	798 962	830 369
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	10 843	16 176	19 961	25 615	33 338	41 445	53 093	59 875
64 Debt securities	391 878	440 592	482 488	531 026	559 784	612 665	674 254	696 556
65 Loans	4 935	3 458	11 488	7 408	4 465	4 721	1 931	1 953
66 Equity and investment fund shares/units	2 253	2 263	3 836	3 908	3 923	3 874	4 646	4 829
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	519	553	249	733	1 367	219	257	324
69 Other accounts payable	43 506	47 872	58 662	54 845	57 718	64 075	64 782	66 833
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	88 137	89 860	95 428	99 846	104 635	110 208	114 148	120 624
2 Intermediate consumption	24 832	25 181	27 259	28 572	28 907	29 681	29 993	32 318
3 Value added, gross	63 305	64 679	68 169	71 274	75 728	80 527	84 155	88 307
4 Value added, net	46 234	46 417	48 271	50 227	53 317	57 070	59 784	62 838
Generation of income account								
5 Compensation of employees, payable	46 174	46 337	48 232	50 130	53 090	56 987	59 627	62 699
6 Operating surplus, net	57	77	36	94	152	71	141	123
Allocation of primary income account								
7 Taxes on production and imports, receivable	34 910	39 601	41 099	42 278	41 895	49 640	56 704	60 205
8 Subsidies, payable	2 231	2 615	2 683	2 914	2 875	3 058	3 255	3 349
9 Interest, payable	657	1 066	1 150	1 132	951	1 336	1 031	1 028
10 Balance of primary incomes, net	35 143	38 444	39 433	40 664	41 593	47 442	54 516	57 954
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	11 039	11 218	12 911	13 638	13 711	13 934	16 324	16 916
12 Social contributions, receivable	687	689	717	746	790	848	887	932
13 Actual social contributions	..	689	717	746	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	81 630	80 191	86 637	95 110	105 458	109 167	110 158	116 743
16 Social benefits other than social transfers in kind, payable	11 966	12 885	13 629	14 679	18 077	21 457	25 433	27 225
17 Social transfers in kind (via market producers), payable	4 645	4 866	5 054	5 112	5 556	5 894	5 894	6 141
18 Other current transfers, payable	19 968	22 182	24 786	28 501	30 410	32 384	34 425	34 798
19 Disposable income, net	96 565	95 475	101 283	106 979	113 064	117 550	122 027	130 523
Use of disposable income account								
20 Final consumption expenditure	78 250	79 578	85 107	88 897	93 227	98 009	102 264	108 734
21 Individual consumption expenditure	42 251	41 021	45 145	47 143	49 004	52 219	54 257	57 689
22 Collective consumption expenditure	36 000	38 557	39 962	41 753	44 223	45 790	48 007	51 045
23 Saving, gross	35 385	34 159	36 074	39 129	42 248	42 997	44 134	47 258
24 Saving, net	18 315	15 896	16 177	18 082	19 837	19 541	19 763	21 789
Capital account								
25 Capital transfers, receivable	18 381	17 098	17 353	18 004	17 302	16 286	18 253	18 565
26 Capital transfers, payable	12 368	12 768	10 550	10 971	11 259	12 554	13 117	13 050
27 Gross capital formation	48 656	38 731	36 264	36 623	36 963	34 397	36 226	41 112
28 Acquisitions less disposals of non-produced non-financial assets	10 293	6 618	6 603	7 623	7 890	6 640	5 549	6 369
29 Net lending (+)/Net borrowing (-)	-17 550	-6 861	11	1 915	3 438	5 694	7 495	5 291
30 Total expenditure	181 792	173 251	176 212	186 260	195 719	204 061	214 563	228 105
31 Total revenue	164 242	166 390	176 223	188 176	199 157	209 755	222 058	233 396

KOREA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billion KRW

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-15 595	-5 006	3 152	1 096	4 022	4 510	7 195	5 171
33 Total financial assets	-3 820	60	7 602	3 361	4 297	9 007	15 289	9 589
34 Monetary gold and special drawing rights	..	0	0	0	0	0	0	0
35 Currency and deposits	-6 940	-3 498	5 175	2 603	-149	8 309	13 769	5 821
36 Debt securities	14	-23	-28	0	0	221	-100	-121
37 Loans	0	0	0	0	0	0	0	0
38 Equity and investment fund shares/units	3 571	3 037	740	1 239	1 826	1 172	3 235	4 101
39 Insurance pension and standardised guarantees	1	1	-2	4	-3	1	3	-11
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	-466	544	1 716	-485	2 624	-697	-1 617	-202
42 Financial liabilities	11 775	5 065	4 450	2 265	275	4 497	8 095	4 418
43 Monetary gold and special drawing rights	0	0	..	0	0	0	0	0
44 Currency and deposits	0	0	..	0	0	0	0	0
45 Debt securities	2 531	2 424	1 618	236	1 250	1 471	2 439	-560
46 Loans	-106	123	971	2 218	3 403	4 274	2 319	317
47 Equity and investment fund shares/units	1 005	1 025	950	0	834	449	2 264	2 940
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	8 346	1 494	911	-190	-5 212	-1 697	1 073	1 722
Financial balance sheet								
51 Financial net worth	48 995	44 072	50 112	51 508	53 493	56 265	63 193	68 270
52 Financial assets	115 576	115 634	126 434	130 077	132 400	140 923	156 063	165 406
53 Monetary gold and special drawing rights	..	0	0	0	0	0	0	0
54 Currency and deposits	41 958	38 460	43 635	46 237	46 088	54 397	68 167	73 988
55 Debt securities	47	27	0	0	0	225	125	5
56 Loans	0	0	0	0	0	0	0	0
57 Equity and investment fund shares/units	52 222	55 254	59 192	60 713	62 564	63 249	66 334	70 188
58 Insurance pension and standardised guarantees	7	8	6	10	8	9	12	1
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	21 341	21 885	23 602	23 116	23 740	23 043	21 425	21 224
61 Financial liabilities	66 581	71 562	76 322	78 570	78 907	84 658	92 870	97 136
62 Monetary gold and special drawing rights	..	0	0	0	0	0	0	0
63 Currency and deposits	..	0	0	0	0	0	0	0
64 Debt securities	11 007	13 385	15 326	15 544	16 857	19 252	21 808	21 095
65 Loans	22	145	1 116	3 334	6 737	11 012	13 330	13 647
66 Equity and investment fund shares/units	19 818	20 843	21 793	21 793	22 626	23 405	25 669	28 609
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	35 734	37 189	38 088	37 898	32 687	30 990	32 063	33 784
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	2 619	2 750	2 920	3 069	3 182	3 462	3 199	3 358
2 Intermediate consumption	1 009	1 093	1 176	1 272	1 308	1 492	1 111	1 138
3 Value added, gross	1 611	1 658	1 744	1 797	1 874	1 970	2 089	2 220
4 Value added, net	1 505	1 554	1 634	1 680	1 752	1 842	1 956	2 082
Generation of income account								
5 Compensation of employees, payable	1 504	1 553	1 633	1 679	1 752	1 840	1 953	2 079
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	12	17	17	19	18	23	22	16
10 Balance of primary incomes, net	12 570	15 759	16 142	17 215	16 523	17 093	16 601	17 587
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	75 037	81 130	89 371	99 549	106 091	114 768	122 528	130 914
13 Actual social contributions	..	81 130	89 371	99 549	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	751	896	1 078	834	1 936	1 841	1 489	1 375
16 Social benefits other than social transfers in kind, payable	26 563	28 162	30 330	34 209	36 072	39 358	43 251	46 114
17 Social transfers in kind (via market producers), payable	33 468	38 360	40 685	42 589	45 283	49 119	52 841	58 382
18 Other current transfers, payable	153	151	161	174	207	211	210	209
19 Disposable income, net	61 642	69 472	76 101	83 216	88 270	94 142	97 157	103 553
Use of disposable income account								
20 Final consumption expenditure	35 115	40 006	42 518	43 945	46 830	50 735	54 173	59 412
21 Individual consumption expenditure	35 115	40 006	42 518	43 945	46 830	50 735	54 173	59 412
22 Collective consumption expenditure	0	0	0	0	0	0	0	0
23 Saving, gross	26 633	29 570	33 693	39 388	41 561	43 534	43 116	44 279
24 Saving, net	26 528	29 466	33 583	39 272	41 440	43 407	42 984	44 141
Capital account								
25 Capital transfers, receivable	0	0	0	0	0	0	0	0
26 Capital transfers, payable	232	27	37	37	317	321	356	358
27 Gross capital formation	406	345	492	477	490	345	597	507
28 Acquisitions less disposals of non-produced non-financial assets	158	104	53	67	57	132	76	46
29 Net lending (+)/Net borrowing (-)	25 838	29 094	33 111	38 807	40 697	42 737	42 088	43 368
30 Total expenditure	63 504	69 812	74 585	80 524	85 506	92 834	100 419	108 852
31 Total revenue	89 342	98 906	107 695	119 331	126 203	135 571	142 508	152 220

KOREA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billion KRW

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	25 198	27 362	32 796	37 765	41 366	42 809	42 687	42 309
33	Total financial assets	25 341	27 328	33 295	37 374	41 159	44 325	42 859	42 241
34	Monetary gold and special drawing rights	..	..	0	0	0	0	0	0
35	Currency and deposits	1 987	8 058	-1 084	-5 035	1 991	3 419	1 720	3 281
36	Debt securities	23 019	-644	13 252	13 183	13 691	16 717	8 355	9 250
37	Loans	0	0	0	0	0	0	0	0
38	Equity and investment fund shares/units	-1 427	17 190	18 889	20 390	20 760	17 536	27 610	20 013
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	1
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	1 761	2 723	2 238	8 836	4 719	6 654	5 174	9 697
42	Financial liabilities	142	-34	499	-391	-206	1 517	172	-68
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	13	5	-34	15	-10	-7	-4	-4
47	Equity and investment fund shares/units	0	0	0	0	0	683	42	-66
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	130	-39	533	-406	-196	841	134	3
Financial balance sheet									
51	Financial net worth	299 370	347 281	379 998	417 064	456 526	510 471	554 064	606 608
52	Financial assets	302 728	350 289	383 476	425 462	464 550	519 174	563 153	615 821
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	14 536	22 595	21 509	16 474	18 463	21 887	23 605	26 891
55	Debt securities	204 447	207 701	224 115	237 034	244 400	266 444	279 302	285 653
56	Loans	0	0	0	0	0	0	0	0
57	Equity and investment fund shares/units	69 019	98 258	109 639	141 524	168 351	191 340	213 821	242 714
58	Insurance pension and standardised guarantees	0	0	0	1	0	0	0	1
59	Financial derivatives and employee stock options	165	211	210	554	338	341	174	236
60	Other accounts receivable	14 560	21 525	28 003	29 876	32 999	39 162	46 250	60 326
61	Financial liabilities	3 358	3 008	3 478	8 398	8 024	8 703	9 089	9 213
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	49	54	21	36	26	19	15	10
66	Equity and investment fund shares/units	0	0	0	0	0	24	67	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	1 684	1 368	1 339	632	464	284	498	690
69	Other accounts payable	1 625	1 586	2 119	7 731	7 534	8 375	8 509	8 513

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/4ed8b>.

Financial accounts and Financial balance sheets are non-consolidated.

Source: Bank of Korea (BOK).

KOREA

Table II. Detailed taxes and social contribution receipts

Billion KRW

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	..	315 502	342 464	362 416	..	..	..	..
2 Total tax receipts and actual social contributions
3 Total tax receipts	210 887	230 807	249 287	258 649	260 176	270 524	291 192	319 051
4 Taxes on production and imports	122 907	137 470	140 963	145 398	146 075	152 559	163 707	176 017
5 Taxes on products	110 305	123 664	126 306	130 018	130 246	135 685	145 258	156 557
6 Value added type taxes	..	52 790	55 784	59 546	..	..	..	..
7 Taxes and duties on imports, excluding VAT	..	16 470	17 396	15 806	..	..	..	..
8 Import duties	..	10 844	11 117	9 462	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	..	5 626	6 279	6 343	..	..	..	..
10 Levies on imported agricultural products
11 Monetary compensatory amounts on imports
12 Excise duties
13 General sales taxes
14 Taxes on specific services
15 Profits of import monopolies
16 Taxes on products, except VAT, import and export taxes	..	54 404	53 126	54 666	..	..	..	..
17 Excise duties and consumption taxes
18 Stamp taxes
19 Taxes on financial and capital transactions
20 Car registration taxes
21 Taxes on entertainment
22 Taxes on lotteries, gambling and betting
23 Taxes on insurance premiums
24 Other taxes on specific services
25 General sales or turnover taxes
26 Profits of fiscal monopolies
27 Export duties and monetary compensatory amounts on exports
28 Other taxes on products n.e.c.
29 Other taxes on production	12 601	13 806	14 657	15 380	15 828	16 874	18 450	19 460
30 Taxes on land, buildings or other structures
31 Taxes on the use of fixed assets
32 Total wage bill and payroll taxes
33 Taxes on international transactions
34 Business and professional licences
35 Taxes on pollution
36 Under-compensation of VAT (flat rate system)
37 Other taxes on production n.e.c.
38 Current taxes on income and wealth	85 280	89 346	104 000	108 250	109 501	112 859	122 769	138 031
39 Taxes on income	72 594	76 546	89 245	92 885	94 057	97 302	104 691	119 388
40 Taxes on individual or household income including holding gains	..	38 828	43 830	47 351	..	..	..	..
41 Taxes on individual or household income excl. holding gains
42 Taxes on individual or household holding gains
43 Taxes on income or profits of corporations including holding gains	..	37 718	45 414	45 534	..	..	..	..
44 Taxes on income or profits of corporations excl. holding gains
45 Taxes on holding gains of corporations
46 Other taxes on holding gains
47 Taxes on holding gains
48 Taxes on winnings from lottery or gambling
49 Other taxes on income n.e.c.
50 Other current taxes	12 686	12 799	14 756	15 366	15 444	15 557	18 078	18 643
51 Current taxes on capital
52 Poll taxes
53 Expenditure taxes
54 Payments by households for licences
55 Taxes on international transactions
56 Other current taxes n.e.c.
57 Capital taxes	2 700	3 991	4 324	5 001	4 601	5 106	4 716	5 003
58 Taxes on capital transfers	..	3 991	4 324	5 001	..	..	..	..
59 Capital levies
60 Other capital taxes n.e.c.
61 Actual social contributions	..	84 695	93 177	103 767	..	..	..	..
62 Employers' actual social contributions	34 750	37 228	40 432	44 921	48 079	52 566	55 800	59 240
63 Compulsory
64 Voluntary
65 Employees' actual social contributions
66 Compulsory
67 Voluntary
68 Social contributions by self- and non-employed persons
69 Compulsory
70 Voluntary
71 Imputed social contributions
72 Capital transfers for taxes and social cont., unlikely to be collected

KOREA

Table II. Detailed taxes and social contribution receipts (cont.)

Billion KRW

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	..	182 864	198 365	206 205	..	..	..	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	164 939	179 987	195 278	202 733	204 571	206 950	218 165	241 930
4 Taxes on production and imports	87 997	97 869	99 864	103 120	104 180	102 919	107 003	115 812
5 Taxes on products	..	96 076	97 988	101 123	..	..	..	..
6 Other taxes on production	..	1 793	1 876	1 997	..	..	..	..
7 Current taxes on income and wealth	74 241	78 128	91 090	94 612	95 790	98 925	106 445	121 115
8 Taxes on income	..	76 546	89 245	92 885	..	..	..	..
9 Other current taxes	..	1 582	1 845	1 728	..	..	..	..
10 Capital taxes	2 700	3 991	4 324	5 001	4 601	5 106	4 716	5 003
11 Actual social contributions	..	2 876	3 088	3 472	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	..	51 508	54 727	56 661	..	..	..	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	45 949	50 819	54 010	55 916	55 606	63 574	73 028	77 121
4 Taxes on production and imports	34 910	39 601	41 099	42 278	41 895	49 640	56 704	60 205
5 Taxes on products	..	27 588	28 318	28 895	..	..	..	..
6 Other taxes on production	..	12 013	12 781	13 383	..	..	..	..
7 Current taxes on income and wealth	11 039	11 218	12 911	13 638	13 711	13 934	16 324	16 916
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	11 218	12 911	13 638	..	..	..	..
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	..	689	717	746	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	..	81 130	89 371	99 549	..	..	..	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	..	0	0	0	..	..	..	..
6 Other taxes on production	..	0	0	0	..	..	..	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	0	0	0	..	..	..	..
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	..	81 130	89 371	99 549	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/4fba2>.

Source: Bank of Korea (BOK).

KOREA

Table III. Expenditure by function

Billion KRW

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	401 767	392 264	431 076	450 812	453 991	475 250	505 139	..
2 General public services	72 775	69 011	73 693	77 702	77 495	78 794	79 617	..
3 Defence	30 225	30 328	32 761	33 603	35 369	37 082	38 650	..
4 Public order and safety	14 504	14 651	15 536	17 039	18 240	18 984	20 751	..
5 Economic affairs	83 407	74 104	90 220	88 636	76 061	76 717	82 014	..
6 Environment protection	12 251	9 972	10 318	10 672	10 764	11 779	..	..
7 Housing and community amenities	16 551	13 304	13 138	13 184	13 534	12 456	12 823	..
8 Health	41 436	46 647	49 297	51 560	55 159	59 435	64 417	..
9 Recreation, culture and religion	8 916	8 194	8 523	9 103	9 822	10 204	11 524	..
10 Education	62 182	61 790	66 542	71 516	73 840	77 563	81 625	..
11 Social protection	59 521	64 265	71 048	77 797	83 708	92 237	101 613	..
<i>of which:</i>								
12 Compensation of employees	80 323	81 106	84 564	88 769	94 205	99 644	104 576	..
13 General public services	18 084	18 218	18 600	20 021	21 393	22 175	23 039	..
14 Defence	9 751	9 896	10 405	11 040	11 697	12 062	12 711	..
15 Public order and safety	9 743	9 965	10 601	11 554	12 121	12 897	14 242	..
16 Economic affairs	6 229	6 212	6 374	6 626	7 195	7 513	7 939	..
17 Environment protection	1 435	1 474	1 501	1 586	1 599	1 747	..	..
18 Housing and community amenities	572	601	708	750	712	786	776	..
19 Health	1 274	1 293	1 342	1 401	1 476	1 506	1 693	..
20 Recreation, culture and religion	1 072	1 065	1 108	1 188	1 228	1 314	1 573	..
21 Education	28 325	28 453	29 801	30 324	32 153	34 725	35 681	..
22 Social protection	3 838	3 929	4 123	4 279	4 630	4 919	5 160	..
23 Gross capital formation	..	65 227	64 777	64 761	..	..	..	..
24 General public services	..	4 514	4 400	5 052	..	..	..	..
25 Defence	..	4 683	5 541	5 335	..	..	..	..
26 Public order and safety	..	1 787	1 912	2 101	..	..	..	..
27 Economic affairs	..	31 326	31 484	30 676	..	..	..	..
28 Environment protection	..	3 579	3 267	3 367	..	..	..	..
29 Housing and community amenities	..	8 190	7 451	7 730	..	..	..	..
30 Health	..	650	399	326	..	..	..	..
31 Recreation, culture and religion	..	3 573	3 265	3 530	..	..	..	..
32 Education	..	5 633	5 701	5 322	..	..	..	..
33 Social protection	..	1 292	1 357	1 320	..	..	..	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	250 058	241 171	279 262	290 849	287 478	295 652	311 898	..
2 General public services	58 829	52 246	57 835	61 152	73 375	74 246	75 089	..
3 Defence	31 984	32 188	34 789	35 910	35 783	37 022	38 819	..
4 Public order and safety	11 835	11 947	12 758	13 973	13 910	14 697	15 589	..
5 Economic affairs	59 151	51 456	73 047	70 256	55 159	52 226	56 918	..
6 Environment protection	3 033	2 971	2 936	3 139	3 099	6 584	6 980	..
7 Housing and community amenities	4 562	3 884	3 438	3 466	3 675	3 929	4 039	..
8 Health	8 985	9 559	9 763	10 586	10 319	10 553	12 016	..
9 Recreation, culture and religion	3 247	3 626	3 913	4 511	4 067	4 139	4 688	..
10 Education	45 057	46 559	50 397	55 677	56 049	57 617	60 581	..
11 Social protection	23 375	26 737	30 387	32 180	32 042	34 641	37 179	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	181 792	173 251	176 212	186 260	195 719	204 061	214 563	..
2 General public services	26 784	28 931	29 318	30 821	34 409	35 901	36 178	..
3 Defence	233	226	229	239	246	252	260	..
4 Public order and safety	3 009	3 028	3 134	3 636	4 895	4 783	5 821	..
5 Economic affairs	45 543	42 049	37 870	40 222	37 814	37 815	38 974	..
6 Environment protection	10 592	7 985	8 225	8 447	8 696	9 134	9 492	..
7 Housing and community amenities	14 787	12 047	12 231	12 415	12 661	12 047	12 484	..
8 Health	6 816	6 849	7 171	7 291	7 788	8 215	8 867	..
9 Recreation, culture and religion	7 540	6 551	6 714	6 960	7 456	7 793	8 558	..
10 Education	48 437	47 590	51 284	53 839	54 952	57 977	59 772	..
11 Social protection	18 052	17 996	20 036	22 392	26 804	30 146	34 158	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	63 504	69 812	74 585	80 524	85 506	92 834	100 419	..
2 General public services	0	0	0	0	0	0	0	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	0	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	31 334	36 175	38 445	40 327	43 592	47 265	50 710	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	1 273	1 351	1 407	1 469	1 692	1 854	2 131	..
11 Social protection	30 897	32 286	34 733	38 728	40 222	43 715	47 579	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/93285>.

Source: Bank of Korea (BOK).

LATVIA

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	2 957	2 610	2 840	2 978	3 107	3 237	3 396	3 549
b	Saving, net	-1 616	-1 359	-690	-498	-442	-531	-479	-256
c	Net lending (+)/Net borrowing (-)	-1 718	-1 558	-874	-264	-219	-288	-298	9
d	Total revenue	6 598	6 604	7 342	8 045	8 377	8 757	9 055	9 319
	<i>of which:</i>								
e	Total tax receipts	3 439	3 530	3 962	4 438	4 763	5 049	5 262	5 657
f	Actual social contributions	1 742	1 554	1 763	1 903	1 933	1 982	2 030	2 060
g	Total expenditure	8 316	8 162	8 217	8 309	8 597	9 045	9 353	9 310
	<i>of which:</i>								
h	Interest	286	313	362	362	338	338	325	256
i	Compensation of employees	2 256	1 855	1 940	2 005	2 140	2 268	2 414	2 545
j	Social benefits and transfers in kind	2 629	2 565	2 491	2 486	2 608	2 664	2 861	3 022
k	Gross fixed capital formation	917	848	1 014	1 064	1 010	1 059	1 157	889
l	Total liabilities (consolidated)	7 855	9 559	9 737	10 125	10 029	11 109	10 282	12 574
m	Financial net worth	-1 265	-2 463	-2 997	-2 640	-3 142	-3 405	-4 249	-4 794
n	Deficit/Surplus	-1 718	-1 558	-874	-264	-219	-288	-298	9
o	Maastricht debt	6 739	8 402	8 663	9 020	8 893	9 669	8 953	10 092
p	Gross domestic product	18 827	17 938	20 303	21 886	22 832	23 682	24 353	24 927
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	4 108	3 791	4 182	4 317	4 535	4 730	4 956	5 054
2	Market output and output for own final use	719	689	707	756	761	844	901	905
3	Non-market output	3 389	3 102	3 476	3 562	3 774	3 886	4 055	4 149
4	Payments for non-market output	0	0	0	0	0	0	0	0
5	Non-market output, other	3 389	3 102	3 476	3 562	3 774	3 886	4 055	4 149
6	Market output and payments for non-market output (2 + 4)	719	689	707	756	761	844	901	905
7	Intermediate consumption	1 152	1 181	1 343	1 339	1 428	1 493	1 560	1 505
8	Value added, gross	2 957	2 610	2 840	2 978	3 107	3 237	3 396	3 549
9	Consumption of fixed capital	698	753	897	970	965	966	979	1 001
10	Value added, net	2 258	1 857	1 943	2 008	2 143	2 271	2 417	2 548
Generation of income account									
11	Compensation of employees, payable	2 256	1 855	1 940	2 005	2 140	2 268	2 414	2 545
12	Other taxes on production, payable	3	2	3	3	3	3	3	3
13	Other subsidies on production, receivable	..	..	..	..	..	..	..	..
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	2 114	2 202	2 478	2 758	3 000	3 212	3 348	3 555
16	Subsidies, payable	310	248	213	310	344	409	310	301
17	Property income, receivable	301	230	260	252	232	193	216	229
18	Property income, payable	286	313	362	362	338	338	325	256
19	Interest, payable	286	313	362	362	338	338	325	256
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	1 819	1 870	2 164	2 338	2 550	2 658	2 930	3 228
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	1 322	1 327	1 482	1 678	1 760	1 834	1 912	2 099
23	Social contributions, receivable	1 806	1 590	1 795	1 948	1 992	2 054	2 111	2 147
24	Actual social contributions	1 742	1 554	1 763	1 903	1 933	1 982	2 030	2 060
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	126	283	302	267	264	245	160	168
27	Current taxes on income and wealth, payable	3	5	2	1	1	1	0	1
28	Social benefits other than social transfers in kind, payable	2 438	2 372	2 269	2 248	2 360	2 415	2 558	2 669
29	Social transfers in kind (via market producers), payable	190	193	222	238	248	249	303	353
30	Social benefits and transfers in kind (via market producers), payable	2 629	2 565	2 491	2 486	2 608	2 664	2 861	3 022
31	Other current transfers, payable	669	758	465	680	625	771	674	726
32	Disposable income, net	1 963	1 935	3 008	3 302	3 580	3 604	3 879	4 246
Use of disposable income account									
33	Final consumption expenditure	3 580	3 295	3 698	3 799	4 022	4 136	4 358	4 502
34	Individual consumption expenditure	1 716	1 552	1 690	1 737	1 866	1 930	2 073	2 218
35	Collective consumption expenditure	1 864	1 743	2 008	2 062	2 156	2 206	2 285	2 284
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	..	..
37	Saving, gross	-918	-607	207	472	523	435	500	745
38	Saving, net	-1 616	-1 359	-690	-498	-442	-531	-479	-256
Capital account									
39	Consumption of fixed capital	698	753	897	970	965	966	979	1 001
40	Capital transfers, receivable	210	284	318	387	367	375	409	217
41	Capital taxes	3	2	2	2	2	2	3	3
42	Other capital transfers and investment grants, receivable	207	282	316	385	365	372	406	214
43	Capital transfers, payable	223	428	427	79	96	35	30	19
44	Gross capital formation and acquisitions of non-produced assets	788	808	973	1 044	1 013	1 063	1 176	933
45	Gross capital formation	934	882	987	1 057	1 021	1 072	1 176	939
46	Gross fixed capital formation	917	848	1 014	1 064	1 010	1 059	1 157	889
47	Changes in inv. and acquisitions less disposals of valuables	17	34	-27	-7	11	13	19	50
48	Acquisitions less disposals of non-produced non-financial assets	-146	-74	-15	-13	-8	-9	0	-6
49	Net lending (+)/Net borrowing (-)	-1 718	-1 558	-874	-264	-219	-288	-298	9
50	Total expenditure	8 316	8 162	8 217	8 309	8 597	9 045	9 353	9 310
51	Total revenue	6 598	6 604	7 342	8 045	8 377	8 757	9 055	9 319

LATVIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-1 671	-1 757	-680	-88	-305	-391	-302	28
53 Total financial assets	688	-607	-559	160	-336	279	-1 304	1 172
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	650	-90	-624	544	-352	199	-1 192	995
56 Debt securities	0	-89	-79	-7	60	-49	-11	27
57 Loans	-24	-612	31	-296	-67	-83	-89	-71
58 Equity and investment fund shares/units	18	159	4	-9	17	30	-4	142
59 Insurance pension and standardised guarantees	-5	-1	0	1	1	1	1	1
60 Financial derivatives and employee stock options	-9	-53	-5	-3	-2	-2	-18	-14
61 Other accounts receivable	57	80	114	-71	8	183	10	93
62 Financial liabilities	2 359	1 150	121	248	-31	670	-1 001	1 144
63 Monetary gold and special drawing rights	-2	2	-30	9	21	0	0	0
64 Currency and deposits	43	-212	55	-164	-101	23	-107	59
65 Debt securities	-616	-1	230	1 676	12	1 691	615	1 232
66 Loans	2 973	1 453	-75	-1 161	-60	-1 140	-1 297	-195
67 Equity and investment fund shares/units	-2	1	0	3	-1	2	0	0
68 Insurance pension and standardised guarantees	0	0	0	0	0	0	..	..
69 Financial derivatives and employee stock options	-15	-23	-14	-23	-10	-21	-59	-25
70 Other accounts payable	-21	-69	-44	-92	108	115	-154	73
Financial balance sheet								
71 Financial net worth	-1 265	-2 463	-2 997	-2 640	-3 142	-3 405	-4 249	-4 794
72 Financial assets	6 589	7 096	6 740	7 486	6 887	7 704	6 034	7 781
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	1 984	2 097	1 418	1 995	1 645	1 901	723	1 876
75 Debt securities	0	86	7	0	60	16	1	28
76 Loans	1 104	956	1 173	758	547	634	522	427
77 Equity and investment fund shares/units	2 554	2 858	2 912	3 574	3 557	3 874	3 299	3 461
78 Insurance pension and standardised guarantees	3	2	1	2	3	4	5	5
79 Financial derivatives and employee stock options	9	1	0	1	1	0	53	462
80 Other accounts receivable	935	1 096	1 228	1 156	1 075	1 274	1 431	1 522
81 Financial liabilities	7 855	9 559	9 737	10 125	10 029	11 109	10 282	12 574
82 Monetary gold and special drawing rights	130	141	113	119	136	144	154	154
83 Currency and deposits	229	442	497	335	233	327	220	269
84 Debt securities	1 982	2 005	2 212	3 896	3 924	5 570	6 163	8 264
85 Loans	4 757	6 241	6 154	4 998	4 951	3 944	2 623	2 549
86 Equity and investment fund shares/units	7	8	8	44	38	26	37	35
87 Insurance pension and standardised guarantees	0	0	0	0	0	0	..	..
88 Financial derivatives and employee stock options	13	16	83	77	95	256	260	248
89 Other accounts payable	738	706	669	658	652	841	825	1 055
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	2 273	2 231	2 387	2 454	2 526	2 743	2 875	2 875
2 Intermediate consumption	688	796	814	815	834	938	983	901
3 Value added, gross	1 584	1 435	1 573	1 639	1 692	1 805	1 892	1 974
4 Value added, net	1 188	1 007	1 060	1 082	1 143	1 233	1 298	1 377
Generation of income account								
5 Compensation of employees, payable	1 186	1 005	1 058	1 080	1 141	1 231	1 296	1 375
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	2 000	2 064	2 327	2 597	2 833	3 026	3 157	3 351
8 Subsidies, payable	246	208	180	259	295	343	302	289
9 Interest, payable	323	328	342	339	310	312	302	240
10 Balance of primary incomes, net	1 734	1 780	2 079	2 262	2 466	2 560	2 766	3 045
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	490	432	531	647	684	691	732	830
12 Social contributions, receivable	48	29	24	34	43	53	59	62
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	132	286	286	245	200	235	158	168
16 Social benefits other than social transfers in kind, payable	218	235	219	219	241	264	330	352
17 Social transfers in kind (via market producers), payable	133	140	153	158	162	172	174	218
18 Other current transfers, payable	1 317	1 324	1 017	1 264	1 204	1 549	1 483	1 476
19 Disposable income, net	866	964	1 681	1 705	1 947	1 726	1 901	2 276
Use of disposable income account								
20 Final consumption expenditure	1 896	1 852	2 026	2 042	2 125	2 260	2 349	2 377
21 Individual consumption expenditure	670	640	719	715	764	799	844	803
22 Collective consumption expenditure	1 226	1 212	1 307	1 327	1 361	1 461	1 506	1 574
23 Saving, gross	-634	-460	169	220	371	37	145	496
24 Saving, net	-1 030	-888	-345	-337	-178	-534	-448	-101
Capital account								
25 Capital transfers, receivable	189	276	317	385	358	358	386	191
26 Capital transfers, payable	333	574	564	206	252	147	89	34
27 Gross capital formation	429	352	517	566	520	573	847	664
28 Acquisitions less disposals of non-produced non-financial assets	-144	-66	-7	0	-2	0	9	2
29 Net lending (+)/Net borrowing (-)	-1 064	-1 045	-588	-167	-41	-324	-414	-14
30 Total expenditure	4 735	4 902	4 861	4 907	4 960	5 533	5 819	5 554
31 Total revenue	3 672	3 857	4 273	4 740	4 919	5 208	5 405	5 540

LATVIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-1 051	-1 007	-412	207	-97	-404	-413	1
33 Total financial assets	904	-298	-548	288	-186	350	-1 231	1 205
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	768	-188	-647	577	-326	205	-1 209	940
36 Debt securities	0	-89	-79	-7	60	-49	-11	27
37 Loans	6	-336	79	-18	44	18	-25	-53
38 Equity and investment fund shares/units	9	153	1	-25	9	18	-10	140
39 Insurance pension and standardised guarantees	-4	0	0	0	0	1	0	1
40 Financial derivatives and employee stock options	-9	-16	-1	-37	-2	-2	-18	-14
41 Other accounts receivable	133	178	99	-202	29	161	42	165
42 Financial liabilities	1 955	708	-135	81	-89	754	-818	1 204
43 Monetary gold and special drawing rights	-2	2	-30	9	21	0	0	0
44 Currency and deposits	-214	-684	-142	-296	-172	109	-25	109
45 Debt securities	-616	-1	230	1 676	12	1 691	615	1 232
46 Loans	2 826	1 373	-108	-1 149	-32	-1 127	-1 258	-157
47 Equity and investment fund shares/units	0	0	0	2	-2	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	..	..
49 Financial derivatives and employee stock options	-15	-23	-14	-23	-11	-14	-46	-13
50 Other accounts payable	-24	41	-71	-138	94	96	-105	33
Financial balance sheet								
51 Financial net worth	-2 572	-3 049	-3 805	-2 928	-3 278	-3 420	-4 374	-4 973
52 Financial assets	5 647	6 424	5 607	6 676	6 193	7 090	5 364	7 133
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	1 822	1 837	1 161	1 769	1 445	1 707	512	1 611
55 Debt securities	0	86	7	0	60	16	1	28
56 Loans	1 628	1 756	1 547	1 403	1 304	1 489	1 440	1 362
57 Equity and investment fund shares/units	1 473	1 738	1 781	2 628	2 568	2 890	2 321	2 469
58 Insurance pension and standardised guarantees	1	1	1	1	2	3	3	4
59 Financial derivatives and employee stock options	9	32	35	1	1	0	53	462
60 Other accounts receivable	713	974	1 076	874	815	985	1 034	1 198
61 Financial liabilities	8 219	9 473	9 413	9 604	9 471	10 509	9 738	12 106
62 Monetary gold and special drawing rights	130	141	113	119	136	144	154	154
63 Currency and deposits	1 463	1 205	1 062	767	594	774	749	848
64 Debt securities	1 982	2 005	2 212	3 896	3 924	5 570	6 163	8 264
65 Loans	4 155	5 559	5 439	4 293	4 271	3 272	2 022	1 984
66 Equity and investment fund shares/units	0	0	0	27	20	10	18	16
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	..	..
68 Financial derivatives and employee stock options	13	16	83	77	95	158	174	174
69 Other accounts payable	477	547	503	425	432	581	458	665
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	1 814	1 547	1 781	1 848	1 994	1 972	2 065	2 163
2 Intermediate consumption	456	382	526	521	590	551	574	600
3 Value added, gross	1 358	1 165	1 256	1 327	1 404	1 420	1 491	1 563
4 Value added, net	1 058	841	874	916	990	1 027	1 108	1 159
Generation of income account								
5 Compensation of employees, payable	1 057	841	873	916	990	1 026	1 107	1 159
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	115	138	152	162	167	186	191	204
8 Subsidies, payable	64	40	32	50	50	66	7	12
9 Interest, payable	68	59	50	49	43	35	30	22
10 Balance of primary incomes, net	4	46	77	73	83	96	161	182
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	832	895	951	1 031	1 076	1 143	1 180	1 269
12 Social contributions, receivable	11	4	5	7	11	13	16	19
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	739	721	633	590	595	647	674	698
16 Social benefits other than social transfers in kind, payable	58	103	106	55	45	48	44	45
17 Social transfers in kind (via market producers), payable	57	53	69	80	86	77	129	135
18 Other current transfers, payable	114	147	58	14	14	59	37	109
19 Disposable income, net	1 413	1 416	1 502	1 631	1 706	1 794	1 950	2 012
Use of disposable income account								
20 Final consumption expenditure	1 662	1 429	1 659	1 742	1 882	1 860	1 994	2 110
21 Individual consumption expenditure	1 046	911	971	1 021	1 102	1 131	1 229	1 415
22 Collective consumption expenditure	617	518	687	721	780	729	764	695
23 Saving, gross	51	310	225	300	238	327	340	306
24 Saving, net	-249	-14	-157	-111	-176	-67	-43	-97
Capital account								
25 Capital transfers, receivable	136	154	143	140	161	121	79	32
26 Capital transfers, payable	6	3	9	13	5	10	21	16
27 Gross capital formation	503	530	470	491	500	499	327	274
28 Acquisitions less disposals of non-produced non-financial assets	-2	-9	-7	-13	-6	-9	-9	-8
29 Net lending (+)/Net borrowing (-)	-319	-60	-103	-52	-100	-52	80	56
30 Total expenditure	2 381	2 151	2 187	2 176	2 317	2 362	2 269	2 365
31 Total revenue	2 062	2 091	2 084	2 124	2 216	2 310	2 348	2 422

LATVIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-313	-52	-121	15	-136	-75	78	58
33 Total financial assets	-114	173	-24	-35	-48	9	15	48
34 Monetary gold and special drawing rights	0	0	0	0	0	0	..	..
35 Currency and deposits	-62	150	-12	-73	-35	-23	5	54
36 Debt securities	0	0	0	0	0	0	0	0
37 Loans	-6	-2	-1	-1	-1	-2	-1	-1
38 Equity and investment fund shares/units	10	6	3	16	8	12	7	2
39 Insurance pension and standardised guarantees	-1	-1	-1	1	1	0	0	0
40 Financial derivatives and employee stock options	0	-7	-14	0	0	0	0	0
41 Other accounts receivable	-54	27	1	22	-21	22	3	-7
42 Financial liabilities	199	226	97	-50	88	83	-64	-10
43 Monetary gold and special drawing rights	0	0	0	0	0	0	..	..
44 Currency and deposits	0	0	0	0	0	0	..	..
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	171	106	86	34	82	86	23	-20
47 Equity and investment fund shares/units	-2	1	0	0	2	1	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	..	..
49 Financial derivatives and employee stock options	0	0	0	0	1	-7	-13	-12
50 Other accounts payable	31	119	11	-85	3	3	-74	22
Financial balance sheet								
51 Financial net worth	131	108	2	-212	-290	-494	-387	-319
52 Financial assets	1 598	1 810	1 808	1 572	1 553	1 543	1 558	1 617
53 Monetary gold and special drawing rights	0	0	0	0	0	0	..	..
54 Currency and deposits	291	440	403	329	294	271	277	331
55 Debt securities	0	0	0	0	0	0	0	0
56 Loans	11	9	8	5	4	3	1	1
57 Equity and investment fund shares/units	1 061	1 100	1 115	931	971	971	979	992
58 Insurance pension and standardised guarantees	2	1	0	1	1	1	1	2
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	234	259	282	305	282	297	300	292
61 Financial liabilities	1 466	1 701	1 806	1 783	1 843	2 037	1 945	1 935
62 Monetary gold and special drawing rights	0	0	0	0	0	0	..	..
63 Currency and deposits	0	0	0	0	0	0	..	..
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	1 137	1 243	1 327	1 355	1 441	1 529	1 521	1 501
66 Equity and investment fund shares/units	7	8	8	16	18	16	19	20
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	..	..
68 Financial derivatives and employee stock options	0	0	0	0	0	98	85	74
69 Other accounts payable	322	450	471	412	384	394	320	341
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	21	13	14	15	15	16	15	16
2 Intermediate consumption	7	4	4	4	4	4	3	3
3 Value added, gross	14	10	11	12	12	12	12	12
4 Value added, net	12	9	9	10	10	11	11	11
Generation of income account								
5 Compensation of employees, payable	12	9	9	10	10	11	11	11
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	..	..	..	..	..	..	..	..
8 Subsidies, payable	..	..	..	2	0	0	0	0
9 Interest, payable	0	0	0	0	0	0	0	0
10 Balance of primary incomes, net	81	44	9	3	2	1	2	2
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	..	..	..	..	..	..	..	..
12 Social contributions, receivable	1 748	1 556	1 766	1 906	1 938	1 987	2 036	2 066
13 Actual social contributions	1 742	1 554	1 763	1 903	1 933	1 982	2 030	2 060
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	26	26	10	39	73	223	202	190
16 Social benefits other than social transfers in kind, payable	2 162	2 033	1 943	1 974	2 075	2 103	2 184	2 271
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	8	37	18	9	10	25	28	28
19 Disposable income, net	-316	-444	-176	-34	-73	85	28	-42
Use of disposable income account								
20 Final consumption expenditure	21	13	13	15	15	16	15	16
21 Individual consumption expenditure	0	0	0	0	1	0	0	0
22 Collective consumption expenditure	21	13	13	15	15	16	15	16
23 Saving, gross	-336	-456	-187	-48	-86	71	14	-57
24 Saving, net	-337	-457	-189	-50	-88	69	13	-58
Capital account								
25 Capital transfers, receivable	2	3	4	5	10	19	24	27
26 Capital transfers, payable	0	0	0	1	1	1	1	1
27 Gross capital formation	2	0	0	1	1	1	1	1
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-336	-453	-183	-45	-78	88	36	-33
30 Total expenditure	2 192	2 082	1 974	2 000	2 101	2 143	2 227	2 317
31 Total revenue	1 857	1 629	1 791	1 956	2 022	2 231	2 264	2 284

LATVIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-307	-442	-180	-52	-72	88	33	-32
33 Total financial assets	-236	-533	-175	-43	-76	105	56	-11
34 Monetary gold and special drawing rights	0	0	0	0	0	0	..	..
35 Currency and deposits	-313	-528	-181	-68	-62	103	94	51
36 Debt securities	0	0	0	0	0	0	0	0
37 Loans	0	0	0	0	0	0	0	0
38 Equity and investment fund shares/units	0	0	0	0	0	0	-1	0
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	77	-4	5	26	-14	2	-37	-62
42 Financial liabilities	71	-91	5	9	-4	17	23	20
43 Monetary gold and special drawing rights	0	0	0	0	0	0	..	..
44 Currency and deposits	0	0	0	0	0	0	..	..
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	-1	0	0	0	0	0	0	0
47 Equity and investment fund shares/units	0	0	0	0	0	0	..	..
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	..	..
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	72	-91	5	9	-4	17	23	20
Financial balance sheet								
51 Financial net worth	1 175	733	549	500	426	509	513	498
52 Financial assets	1 267	735	555	511	439	538	582	571
53 Monetary gold and special drawing rights	0	0	0	0	0	0	..	..
54 Currency and deposits	1 105	577	397	328	267	370	463	514
55 Debt securities	0	0	0	0	0	0	0	0
56 Loans	0	0	0	0	0	0	0	0
57 Equity and investment fund shares/units	20	20	16	14	18	13	0	0
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	142	137	142	168	154	155	119	57
61 Financial liabilities	92	1	7	11	12	29	69	73
62 Monetary gold and special drawing rights	0	0	0	0	0	0	..	..
63 Currency and deposits	0	0	0	0	0	0	..	..
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	0	0	0	0	0	0	0	0
66 Equity and investment fund shares/units	0	0	0	0	0	0	..	..
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	..	..
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	92	1	7	11	12	29	69	73

Source: Central Statistical Bureau of Latvia (CSB) via Eurostat.

LATVIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	5 245	5 120	5 757	6 386	6 755	7 103	7 373	7 804
2 Total tax receipts and actual social contributions	5 181	5 084	5 726	6 341	6 696	7 031	7 292	7 717
3 Total tax receipts	3 439	3 530	3 962	4 438	4 763	5 049	5 262	5 657
4 Taxes on production and imports	2 114	2 202	2 478	2 758	3 000	3 212	3 348	3 555
5 Taxes on products	1 952	2 008	2 246	2 499	2 740	2 899	3 031	3 227
6 Value added type taxes	1 114	1 202	1 374	1 570	1 690	1 787	1 876	2 032
7 Taxes and duties on imports, excluding VAT	26	14	1	1	2	2	2	-4
8 Import duties	0	0	-1	0	0	0	0	-6
9 Taxes on imports, excluding VAT and import duties	26	14	2	1	2	2	3	2
10 Levies on imported agricultural products	26	14	2	1	2	2	3	2
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	812	792	871	928	1 049	1 110	1 153	1 199
17 Excise duties and consumption taxes	687	640	690	708	733	751	796	863
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	25	26	37	40	43	49	42	40
20 Car registration taxes	4	5	8	9	10	11	11	10
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	29	22	23	28	29	30	32	34
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	67	99	108	122	210	246	256	238
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	6	20	24	22	16	13
29 Other taxes on production	162	194	232	260	260	313	316	328
30 Taxes on land, buildings or other structures	104	128	139	146	151	168	173	188
31 Taxes on the use of fixed assets	18	22	41	40	45	43	46	51
32 Total wage bill and payroll taxes	3	3	3	3	3	3	3	3
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	4	4	4	3	3	4	3	4
35 Taxes on pollution	11	12	15	17	19	55	58	52
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	22	25	30	49	39	40	33	31
38 Current taxes on income and wealth	1 322	1 327	1 482	1 678	1 760	1 834	1 912	2 099
39 Taxes on income	1 302	1 292	1 421	1 612	1 690	1 761	1 833	2 011
40 Taxes on individual or household income including holding gains	1 010	1 116	1 137	1 258	1 320	1 397	1 445	1 587
41 Taxes on individual or household income excl. holding gains	1 010	1 116	1 137	1 258	1 320	1 397	1 445	1 587
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	292	175	285	354	370	364	389	424
44 Taxes on income or profits of corporations excl. holding gains	292	175	285	354	370	364	389	424
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	19	35	61	65	71	73	79	87
51 Current taxes on capital	19	34	20	21	22	23	24	32
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	0	1	41	45	49	51	55	55
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	3	2	2	2	2	2	3	3
58 Taxes on capital transfers	3	2	2	2	2	2	3	3
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	1 742	1 554	1 763	1 903	1 933	1 982	2 030	2 060
62 Employers' actual social contributions	1 260	1 155	1 236	1 328	1 391	1 378	1 432	1 516
63 Compulsory	1 260	1 155	1 236	1 328	1 391	1 378	1 432	1 516
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	471	389	516	563	531	592	585	530
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	64	36	31	45	59	71	80	87
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

LATVIA

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	2 540	2 527	2 883	3 280	3 563	3 773	3 950	4 246
2 Total tax receipts and actual social contributions	2 492	2 498	2 860	3 246	3 520	3 720	3 891	4 184
3 Total tax receipts	2 492	2 498	2 860	3 246	3 520	3 720	3 891	4 184
4 Taxes on production and imports	2 000	2 064	2 327	2 597	2 833	3 026	3 157	3 351
5 Taxes on products	1 945	2 002	2 241	2 492	2 734	2 892	3 024	3 219
6 Other taxes on production	54	62	86	104	99	135	133	132
7 Current taxes on income and wealth	490	432	531	647	684	691	732	830
8 Taxes on income	470	397	488	602	636	641	677	774
9 Other current taxes	19	35	43	45	49	50	55	55
10 Capital taxes	3	2	2	2	2	2	3	3
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	48	29	24	34	43	53	59	62
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	957	1 037	1 108	1 200	1 255	1 342	1 387	1 492
2 Total tax receipts and actual social contributions	947	1 033	1 103	1 193	1 243	1 329	1 371	1 473
3 Total tax receipts	947	1 033	1 103	1 193	1 243	1 329	1 371	1 473
4 Taxes on production and imports	115	138	152	162	167	186	191	204
5 Taxes on products	7	5	5	7	7	7	7	8
6 Other taxes on production	108	132	146	155	160	179	183	196
7 Current taxes on income and wealth	832	895	951	1 031	1 076	1 143	1 180	1 269
8 Taxes on income	832	895	934	1 010	1 054	1 120	1 156	1 237
9 Other current taxes	0	0	18	21	22	23	24	32
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	11	4	5	7	11	13	16	19
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	1 748	1 556	1 766	1 906	1 938	1 987	2 036	2 066
2 Total tax receipts and actual social contributions	1 742	1 554	1 763	1 903	1 933	1 982	2 030	2 060
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	1 742	1 554	1 763	1 903	1 933	1 982	2 030	2 060
12 Imputed social contributions	6	2	3	3	4	5	5	6
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Source: Central Statistical Bureau of Latvia (CSB) via Eurostat.

LATVIA

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	8 225	8 034	7 927	8 112	8 427	8 854	9 022	..
2 General public services	882	863	980	1 048	1 096	1 166	1 267	..
3 Defence	224	190	201	190	202	210	245	..
4 Public order and safety	388	347	373	393	438	476	490	..
5 Economic affairs	1 399	1 606	1 127	1 122	1 130	1 186	1 034	..
6 Environment protection	35	54	139	159	151	160	169	..
7 Housing and community amenities	200	265	261	269	277	261	238	..
8 Health	864	751	836	851	835	898	926	..
9 Recreation, culture and religion	331	294	324	334	359	399	393	..
10 Education	1 265	1 115	1 190	1 254	1 308	1 393	1 466	..
11 Social protection	2 636	2 550	2 496	2 492	2 631	2 704	2 794	..
<i>of which:</i>								
12 Compensation of employees	2 256	1 855	1 940	2 005	2 140	2 268	2 414	..
13 General public services	266	234	247	257	261	288	305	..
14 Defence	122	93	91	91	95	99	107	..
15 Public order and safety	280	230	241	247	283	303	313	..
16 Economic affairs	149	124	134	145	155	170	177	..
17 Environment protection	40	35	36	38	38	41	46	..
18 Housing and community amenities	45	38	41	44	47	50	52	..
19 Health	309	258	275	278	291	313	331	..
20 Recreation, culture and religion	114	90	94	101	112	125	134	..
21 Education	832	667	693	705	750	764	822	..
22 Social protection	99	86	88	99	109	115	127	..
23 Gross capital formation	934	882	987	1 050	1 017	1 070	1 132	..
24 General public services	71	80	82	69	65	89	165	..
25 Defence	38	24	49	44	54	44	65	..
26 Public order and safety	13	17	21	25	33	41	44	..
27 Economic affairs	367	296	345	322	285	253	268	..
28 Environment protection	17	12	24	25	31	38	34	..
29 Housing and community amenities	70	119	116	120	109	96	73	..
30 Health	82	67	51	92	77	93	98	..
31 Recreation, culture and religion	105	98	92	112	122	99	86	..
32 Education	158	156	192	213	206	286	272	..
33 Social protection	13	13	16	26	35	31	28	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	4 642	4 772	4 569	4 708	4 789	5 339	5 493	..
2 General public services	801	816	884	941	976	1 043	1 138	..
3 Defence	224	190	201	190	202	210	245	..
4 Public order and safety	353	318	342	359	400	434	451	..
5 Economic affairs	1 152	1 413	979	977	955	1 039	981	..
6 Environment protection	41	37	139	136	137	137	155	..
7 Housing and community amenities	99	159	57	68	86	72	57	..
8 Health	710	690	741	777	754	820	855	..
9 Recreation, culture and religion	179	147	164	173	179	193	188	..
10 Education	798	699	764	792	781	849	921	..
11 Social protection	286	304	299	297	318	542	502	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	2 381	2 151	2 187	2 176	2 316	2 361	2 260	..
2 General public services	244	195	186	190	194	196	195	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	35	29	31	34	38	41	39	..
5 Economic affairs	358	329	286	265	284	255	151	..
6 Environment protection	34	29	31	37	36	46	38	..
7 Housing and community amenities	182	219	254	252	260	244	219	..
8 Health	266	186	200	202	212	221	213	..
9 Recreation, culture and religion	161	147	160	163	185	209	209	..
10 Education	915	789	780	799	865	912	921	..
11 Social protection	187	228	258	235	242	237	277	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	2 193	2 084	1 976	2 002	2 103	2 147	2 231	..
2 General public services	..	..	..	..	..	..	..	..
3 Defence	..	..	..	..	..	..	..	..
4 Public order and safety	..	..	..	..	..	..	..	..
5 Economic affairs	..	..	..	..	..	..	..	..
6 Environment protection	..	..	..	..	..	..	..	..
7 Housing and community amenities	..	..	..	..	..	..	..	..
8 Health	..	..	..	..	..	..	..	..
9 Recreation, culture and religion	..	..	..	..	..	..	..	..
10 Education	..	..	..	..	..	..	..	..
11 Social protection	2 193	2 084	1 976	2 002	2 103	2 147	2 231	..

Source: Central Statistical Bureau of Latvia (CSB) via Eurostat.

LUXEMBOURG

m **Table I. General government account (SNA 2008, simplified presentation)**

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	4 242	4 501	4 769	5 027	5 325	5 563	5 870	6 007
b	Saving, net	1 057	1 277	1 525	1 394	1 396	1 689	1 748	2 156
c	Net lending (+)/Net borrowing (-)	-249	-264	221	152	454	672	720	865
d	Total revenue	16 443	17 464	18 509	19 592	20 598	21 567	22 323	23 192
	<i>of which:</i>								
e	Total tax receipts	9 934	10 706	11 359	12 017	12 666	13 397	13 705	14 426
f	Actual social contributions	4 267	4 415	4 698	4 987	5 213	5 376	5 642	5 806
g	Total expenditure	16 692	17 729	18 287	19 440	20 145	20 895	21 603	22 328
	<i>of which:</i>								
h	Interest	149	166	202	230	253	207	179	168
i	Compensation of employees	3 390	3 596	3 788	3 997	4 177	4 357	4 565	4 653
j	Social benefits and transfers in kind	8 018	8 345	8 610	9 185	9 723	10 115	10 304	10 521
k	Gross fixed capital formation	1 634	1 894	1 780	1 754	1 628	1 793	1 949	2 044
l	Total liabilities (consolidated)	8 128	10 858	11 503	12 494	13 456	14 720	15 182	14 792
m	Financial net worth	20 501	20 295	19 498	20 943	22 788	24 513	25 315	26 988
n	Deficit/Surplus	-249	-264	221	152	454	672	720	865
o	Maastricht debt	5 814	7 950	8 073	9 699	11 014	11 330	11 446	11 025
p	Gross domestic product	36 977	40 178	43 165	44 112	46 500	49 993	52 102	53 005
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	5 717	6 047	6 336	6 747	7 060	7 337	7 787	8 008
2	Market output and output for own final use	575	630	612	658	678	710	770	772
3	Non-market output	5 142	5 417	5 725	6 088	6 383	6 627	7 017	7 236
4	Payments for non-market output	552	531	551	578	642	674	698	710
5	Non-market output, other	4 590	4 886	5 173	5 511	5 741	5 953	6 320	6 527
6	Market output and payments for non-market output (2 + 4)	1 127	1 161	1 163	1 236	1 320	1 384	1 468	1 482
7	Intermediate consumption	1 475	1 545	1 568	1 719	1 736	1 774	1 917	2 002
8	Value added, gross	4 242	4 501	4 769	5 027	5 325	5 563	5 870	6 007
9	Consumption of fixed capital	785	833	912	950	1 069	1 120	1 172	1 225
10	Value added, net	3 457	3 668	3 856	4 077	4 255	4 442	4 699	4 782
Generation of income account									
11	Compensation of employees, payable	3 390	3 596	3 788	3 997	4 177	4 357	4 565	4 653
12	Other taxes on production, payable	6	10	3	3	2	1	1	1
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	61	63	66	78	77	84	132	128
Allocation of primary income account									
15	Taxes on production and imports, receivable	4 598	4 915	5 298	5 661	5 991	6 526	6 174	6 327
16	Subsidies, payable	481	504	527	607	672	715	724	672
17	Property income, receivable	550	600	676	705	686	704	689	688
18	Property income, payable	149	167	202	231	253	207	179	168
19	Interest, payable	149	166	202	230	253	207	179	168
20	Other property income, payable	0	0	1	1	0	0	0	0
21	Balance of primary incomes, net	4 578	4 908	5 311	5 606	5 830	6 391	6 092	6 303
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	5 264	5 731	6 004	6 277	6 603	6 798	7 456	8 013
23	Social contributions, receivable	4 741	4 886	5 234	5 556	5 787	5 976	6 269	6 471
24	Actual social contributions	4 256	4 379	4 699	4 983	5 213	5 376	5 642	5 806
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	77	89	62	63	109	79	162	99
27	Current taxes on income and wealth, payable	1	1	1	1	1	1	2	2
28	Social benefits other than social transfers in kind, payable	6 153	6 389	6 605	7 051	7 402	7 692	7 913	8 119
29	Social transfers in kind (via market producers), payable	1 865	1 956	2 005	2 133	2 321	2 423	2 390	2 401
30	Social benefits and transfers in kind (via market producers), payable	8 018	8 345	8 610	9 185	9 723	10 115	10 304	10 521
31	Other current transfers, payable	995	1 104	1 301	1 411	1 467	1 485	1 606	1 681
32	Disposable income, net	7 511	8 119	8 704	9 038	9 458	10 065	10 458	11 084
Use of disposable income account									
33	Final consumption expenditure	6 454	6 842	7 178	7 644	8 062	8 376	8 710	8 928
34	Individual consumption expenditure	4 222	4 471	4 668	4 602	4 895	5 086	5 169	5 266
35	Collective consumption expenditure	2 233	2 371	2 511	3 042	3 167	3 290	3 541	3 662
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	1 842	2 110	2 438	2 344	2 465	2 810	2 920	3 381
38	Saving, net	1 057	1 277	1 525	1 394	1 396	1 689	1 748	2 156
Capital account									
39	Consumption of fixed capital	785	833	912	950	1 069	1 120	1 172	1 225
40	Capital transfers, receivable	85	83	71	95	103	101	107	112
41	Capital taxes	52	50	43	71	72	74	74	86
42	Other capital transfers and investment grants, receivable	33	33	28	24	31	28	32	26
43	Capital transfers, payable	538	549	490	533	439	397	410	499
44	Gross capital formation and acquisitions of non-produced assets	1 638	1 908	1 798	1 753	1 675	1 842	1 897	2 129
45	Gross capital formation	1 635	1 892	1 776	1 751	1 625	1 793	1 944	2 044
46	Gross fixed capital formation	1 634	1 894	1 780	1 754	1 628	1 793	1 949	2 044
47	Changes in inv. and acquisitions less disposals of valuables	0	-2	-4	-3	-3	0	-6	0
48	Acquisitions less disposals of non-produced non-financial assets	3	16	21	2	50	49	-47	85
49	Net lending (+)/Net borrowing (-)	-249	-264	221	152	454	672	720	865
50	Total expenditure	16 692	17 729	18 287	19 440	20 145	20 895	21 603	22 328
51	Total revenue	16 443	17 464	18 509	19 592	20 598	21 567	22 323	23 192

LUXEMBOURG

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-177	-212	244	189	452	713	752	1 010
53 Total financial assets	-1 453	2 144	453	736	1 673	1 208	1 146	397
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	-2 011	1 430	-185	266	507	638	354	-782
56 Debt securities	742	-1 152	-82	601	675	90	706	347
57 Loans	1	-42	25	310	69	-32	-90	-49
58 Equity and investment fund shares/units	946	1 419	501	536	441	228	-255	856
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
60 Financial derivatives and employee stock options	-12	-18	12	23	-199	33	149	17
61 Other accounts receivable	-1 118	506	183	-1 000	180	252	282	8
62 Financial liabilities	-1 276	2 356	210	548	1 222	494	393	-612
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	17	13	14	16	12	11	11	9
65 Debt securities	0	2 000	0	1 000	1 050	200	0	0
66 Loans	114	122	110	492	252	105	105	-431
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
69 Financial derivatives and employee stock options	0	0	-26	-12	0	-58	-120	-21
70 Other accounts payable	-1 407	221	112	-948	-93	236	397	-170
Financial balance sheet								
71 Financial net worth	20 501	20 295	19 498	20 943	22 788	24 513	25 315	26 988
72 Financial assets	28 629	31 153	31 002	33 437	36 243	39 233	40 497	41 780
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	4 908	6 338	6 154	6 420	6 927	7 564	7 919	7 137
75 Debt securities	7 324	6 090	6 163	6 924	7 285	7 952	8 706	9 189
76 Loans	889	847	872	1 182	1 251	1 219	1 129	1 080
77 Equity and investment fund shares/units	11 355	13 210	12 977	15 007	16 717	18 229	18 177	19 815
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
79 Financial derivatives and employee stock options	6	14	0	67	47	0	16	0
80 Other accounts receivable	4 148	4 654	4 836	3 836	4 016	4 268	4 550	4 558
81 Financial liabilities	8 128	10 858	11 503	12 494	13 456	14 720	15 182	14 792
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	194	207	221	237	249	260	272	281
84 Debt securities	2 090	4 131	4 296	5 456	6 247	7 149	7 149	7 231
85 Loans	3 621	3 743	3 853	4 463	4 715	4 820	4 925	4 494
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	1	1	0	0	0	0	0	0
88 Financial derivatives and employee stock options	0	0	41	0	0	44	0	7
89 Other accounts payable	2 223	2 776	3 092	2 338	2 245	2 447	2 836	2 779
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	4 109	4 373	4 585	4 899	5 102	5 298	5 690	5 851
2 Intermediate consumption	977	1 003	1 001	1 110	1 116	1 136	1 278	1 346
3 Value added, gross	3 132	3 370	3 584	3 789	3 986	4 162	4 412	4 505
4 Value added, net	2 647	2 852	3 006	3 177	3 308	3 452	3 662	3 717
Generation of income account								
5 Compensation of employees, payable	2 619	2 819	2 971	3 143	3 266	3 406	3 570	3 640
6 Operating surplus, net	27	32	34	33	41	45	92	78
Allocation of primary income account								
7 Taxes on production and imports, receivable	4 552	4 871	5 250	5 610	5 941	6 465	6 116	6 267
8 Subsidies, payable	418	439	461	538	600	634	643	591
9 Interest, payable	141	164	197	228	252	207	178	169
10 Balance of primary incomes, net	4 324	4 661	4 992	5 229	5 457	5 973	5 677	5 881
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	4 672	5 121	5 309	5 652	6 028	6 246	6 844	7 288
12 Social contributions, receivable	582	610	646	712	719	751	784	820
13 Actual social contributions	113	119	129	158	164	171	178	177
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	223	247	206	211	274	242	336	274
16 Social benefits other than social transfers in kind, payable	1 172	1 219	1 247	1 388	1 466	1 492	1 510	1 549
17 Social transfers in kind (via market producers), payable	52	53	55	59	63	65	64	63
18 Other current transfers, payable	5 015	5 253	5 568	5 958	6 292	6 496	6 654	6 809
19 Disposable income, net	3 613	4 166	4 338	4 457	4 718	5 223	5 476	5 903
Use of disposable income account								
20 Final consumption expenditure	3 448	3 718	3 903	4 189	4 338	4 504	4 824	4 999
21 Individual consumption expenditure	1 855	1 995	2 100	1 854	1 872	1 933	2 030	2 092
22 Collective consumption expenditure	1 593	1 722	1 804	2 336	2 466	2 570	2 794	2 906
23 Saving, gross	650	967	1 014	880	1 058	1 429	1 401	1 692
24 Saving, net	165	448	435	267	380	719	652	904
Capital account								
25 Capital transfers, receivable	85	77	75	102	107	116	124	142
26 Capital transfers, payable	668	686	625	708	615	587	579	681
27 Gross capital formation	988	1 291	1 156	1 171	1 003	1 139	1 303	1 314
28 Acquisitions less disposals of non-produced non-financial assets	3	10	10	-9	11	16	-94	49
29 Net lending (+)/Net borrowing (-)	-924	-944	-702	-889	-464	-197	-262	-211
30 Total expenditure	12 054	12 939	13 291	14 297	14 686	15 181	15 686	16 214
31 Total revenue	11 130	11 996	12 589	13 408	14 222	14 984	15 424	16 003

LUXEMBOURG

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-886	-820	-698	-895	372	650	623	1 012
33 Total financial assets	-960	1 274	-276	502	590	199	-50	-492
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-1 112	1 361	-409	-249	377	85	-325	-658
36 Debt securities	-125	-442	43	-26	-63	-135	-22	75
37 Loans	26	25	107	333	97	-5	-64	-30
38 Equity and investment fund shares/units	227	10	-30	285	88	18	89	290
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	-16	0	0	0	-4	0	0	-30
41 Other accounts receivable	42	320	14	160	94	237	272	-139
42 Financial liabilities	-74	2 094	423	1 397	217	-451	-673	-1 504
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	17	13	14	16	12	11	11	9
45 Debt securities	0	2 000	0	1 000	1 050	200	0	0
46 Loans	107	24	85	463	238	45	31	-389
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	-198	57	324	-81	-1 083	-708	-715	-1 124
Financial balance sheet								
51 Financial net worth	8 839	7 767	6 343	6 198	6 534	6 174	5 693	5 879
52 Financial assets	15 691	17 004	16 194	17 803	19 113	19 842	19 628	19 488
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	2 368	3 729	3 320	3 071	3 448	3 533	3 209	2 551
55 Debt securities	712	236	279	250	181	46	25	100
56 Loans	547	571	678	1 011	1 108	1 102	1 039	1 009
57 Equity and investment fund shares/units	9 927	10 011	9 446	10 841	11 651	12 198	12 122	12 734
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	2 136	2 457	2 470	2 630	2 724	2 962	3 234	3 094
61 Financial liabilities	6 852	9 237	9 851	11 605	12 578	13 667	13 935	13 609
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	194	207	221	237	249	260	272	281
64 Debt securities	2 090	4 131	4 296	5 456	6 247	7 149	7 149	7 231
65 Loans	3 045	3 069	3 154	3 734	3 973	4 018	4 049	3 659
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	1	1	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	1 522	1 829	2 180	2 177	2 110	2 240	2 466	2 438
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	1 438	1 487	1 560	1 629	1 723	1 804	1 869	1 919
2 Intermediate consumption	443	476	499	519	516	538	549	570
3 Value added, gross	995	1 011	1 060	1 110	1 207	1 266	1 319	1 349
4 Value added, net	712	714	745	793	836	875	916	931
Generation of income account								
5 Compensation of employees, payable	683	685	722	754	807	843	883	898
6 Operating surplus, net	24	20	21	37	29	32	33	33
Allocation of primary income account								
7 Taxes on production and imports, receivable	46	44	49	51	50	60	59	60
8 Subsidies, payable	63	64	66	68	72	81	81	81
9 Interest, payable	17	11	13	9	4	3	3	1
10 Balance of primary incomes, net	17	15	23	49	38	44	29	38
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	592	610	695	625	575	552	612	725
12 Social contributions, receivable	4	4	4	4	4	4	4	4
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	821	895	979	1 072	1 163	1 198	1 171	1 217
16 Social benefits other than social transfers in kind, payable	7	7	8	8	5	5	5	5
17 Social transfers in kind (via market producers), payable	17	17	19	20	26	27	27	30
18 Other current transfers, payable	191	223	217	225	235	220	221	230
19 Disposable income, net	1 237	1 294	1 476	1 517	1 540	1 572	1 591	1 748
Use of disposable income account								
20 Final consumption expenditure	1 066	1 077	1 178	1 207	1 280	1 329	1 382	1 417
21 Individual consumption expenditure	426	429	471	501	579	609	635	661
22 Collective consumption expenditure	640	648	707	707	701	719	747	756
23 Saving, gross	454	514	613	627	631	634	611	749
24 Saving, net	171	217	298	310	260	243	208	332
Capital account								
25 Capital transfers, receivable	144	156	147	185	196	213	194	208
26 Capital transfers, payable	9	10	5	2	7	13	18	37
27 Gross capital formation	638	590	612	572	615	648	639	728
28 Acquisitions less disposals of non-produced non-financial assets	0	6	12	10	34	32	-68	35
29 Net lending (+)/Net borrowing (-)	-49	64	132	228	171	154	216	158
30 Total expenditure	2 073	2 098	2 175	2 191	2 323	2 411	2 360	2 615
31 Total revenue	2 024	2 162	2 308	2 419	2 494	2 564	2 576	2 773

LUXEMBOURG

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-46	90	144	245	18	16	2	-3
33 Total financial assets	3	0	84	328	214	241	357	-42
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-34	-35	4	216	207	245	365	-65
36 Debt securities	0	0	0	0	0	0	0	0
37 Loans	21	-27	-46	0	0	0	0	0
38 Equity and investment fund shares/units	0	0	73	0	0	0	2	78
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	16	62	53	111	8	-4	-10	-56
42 Financial liabilities	48	-90	-61	83	196	225	355	-39
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	9	91	14	16	-1	42	55	-59
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	40	-181	-75	67	198	184	300	20
Financial balance sheet								
51 Financial net worth	1 191	1 108	1 121	1 354	1 728	1 968	2 315	2 389
52 Financial assets	2 113	2 130	2 249	2 600	2 981	3 243	3 636	3 604
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	1 047	1 012	1 016	1 232	1 439	1 683	2 048	1 984
55 Debt securities	0	0	0	0	0	0	0	0
56 Loans	125	98	52	52	52	52	52	52
57 Equity and investment fund shares/units	404	420	529	553	578	599	636	725
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	537	599	652	764	912	908	899	843
61 Financial liabilities	922	1 022	1 128	1 247	1 254	1 275	1 320	1 215
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	869	960	975	991	989	1 031	1 086	1 027
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	53	61	154	256	264	244	234	188
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	170	186	192	219	236	235	228	239
2 Intermediate consumption	55	66	68	91	104	101	89	86
3 Value added, gross	115	120	124	128	132	135	139	153
4 Value added, net	98	103	106	107	111	115	120	133
Generation of income account								
5 Compensation of employees, payable	88	92	95	99	104	108	113	115
6 Operating surplus, net	10	11	10	8	7	6	7	18
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	0	0	0	0	0	0	0	0
10 Balance of primary incomes, net	238	231	296	328	335	374	386	385
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	4 155	4 272	4 584	4 840	5 064	5 220	5 481	5 647
13 Actual social contributions	4 143	4 260	4 570	4 826	5 050	5 205	5 464	5 629
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	3 285	3 360	3 395	3 587	3 763	3 913	3 972	4 016
16 Social benefits other than social transfers in kind, payable	4 975	5 163	5 350	5 655	5 931	6 194	6 399	6 565
17 Social transfers in kind (via market producers), payable	1 795	1 886	1 931	2 054	2 232	2 331	2 299	2 308
18 Other current transfers, payable	42	42	35	35	31	43	49	50
19 Disposable income, net	2 661	2 659	2 890	3 064	3 200	3 271	3 391	3 433
Use of disposable income account								
20 Final consumption expenditure	1 940	2 047	2 097	2 248	2 444	2 543	2 503	2 512
21 Individual consumption expenditure	1 940	2 047	2 097	2 248	2 444	2 543	2 503	2 512
22 Collective consumption expenditure	0	0	0	0	0	0	0	0
23 Saving, gross	738	629	811	837	777	747	907	940
24 Saving, net	721	612	793	817	756	727	888	920
Capital account								
25 Capital transfers, receivable	13	13	11	14	14	14	13	15
26 Capital transfers, payable	18	16	22	29	32	38	37	35
27 Gross capital formation	9	11	9	9	7	7	2	2
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	1	5	1	115	0
29 Net lending (+)/Net borrowing (-)	723	615	791	813	747	715	766	918
30 Total expenditure	6 983	7 276	7 509	7 973	8 446	8 824	9 104	9 163
31 Total revenue	7 707	7 892	8 301	8 786	9 193	9 539	9 869	10 080

LUXEMBOURG

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	755	518	798	839	61	47	128	1
33	Total financial assets	-450	958	798	-138	892	771	862	782
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-865	104	221	299	-77	307	314	-59
36	Debt securities	867	-710	-125	627	738	225	728	272
37	Loans	-45	-46	-46	-36	-44	-44	-43	-37
38	Equity and investment fund shares/units	719	1 410	458	252	353	210	-346	487
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	4	-18	12	23	-195	33	149	48
41	Other accounts receivable	-1 131	218	279	-1 303	117	39	61	72
42	Financial liabilities	-1 204	440	0	-976	831	724	734	781
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	0	0	0	0	0	1	1	0
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	-26	-12	0	-58	-120	-21
50	Other accounts payable	-1 204	440	26	-965	831	781	853	802
Financial balance sheet									
51	Financial net worth	10 471	11 420	12 035	13 391	14 526	16 370	17 307	18 719
52	Financial assets	11 757	13 039	13 731	14 162	15 441	17 444	18 552	19 857
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	1 493	1 597	1 818	2 117	2 040	2 348	2 662	2 602
55	Debt securities	6 612	5 854	5 884	6 675	7 104	7 906	8 680	9 089
56	Loans	510	464	418	382	338	294	251	213
57	Equity and investment fund shares/units	1 024	2 779	3 001	3 613	4 488	5 432	5 419	6 355
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	6	14	0	67	47	0	16	0
60	Other accounts receivable	2 113	2 331	2 610	1 308	1 425	1 464	1 525	1 597
61	Financial liabilities	1 287	1 619	1 697	771	916	1 074	1 246	1 138
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	0	0	0	0	0	1	3	2
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	41	0	0	44	0	7
69	Other accounts payable	1 287	1 619	1 655	770	915	1 029	1 243	1 129

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/f6a53>.

Source: Service central de la statistique et des études économiques (STATEC) via Eurostat.

LUXEMBOURG

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	14 685	15 629	16 591	17 576	18 453	19 373	19 973	20 897
2 Total tax receipts and actual social contributions	14 201	15 121	16 056	17 004	17 879	18 773	19 347	20 232
3 Total tax receipts	9 934	10 706	11 359	12 017	12 666	13 397	13 705	14 426
4 Taxes on production and imports	4 617	4 925	5 310	5 669	5 991	6 526	6 174	6 327
5 Taxes on products	4 054	4 247	4 653	4 982	5 218	5 656	5 178	5 278
6 Value added type taxes	2 464	2 610	2 891	3 172	3 438	3 737	3 426	3 433
7 Taxes and duties on imports, excluding VAT	1 299	1 326	1 418	1 449	1 406	1 484	1 294	1 332
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	1 299	1 326	1 418	1 449	1 406	1 484	1 294	1 332
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	1 299	1 326	1 418	1 449	1 406	1 484	1 294	1 332
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	292	311	344	360	374	434	458	513
17 Excise duties and consumption taxes	72	74	81	81	77	79	80	82
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	133	146	173	182	203	263	277	321
20 Car registration taxes	7	7	8	8	6	9	8	8
21 Taxes on entertainment	1	1	2	2	2	2	2	2
22 Taxes on lotteries, gambling and betting	27	26	27	25	21	19	19	18
23 Taxes on insurance premiums	39	40	38	42	45	45	46	49
24 Other taxes on specific services	3	3	3	4	4	5	5	6
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	8	13	12	17	15	13	22	27
29 Other taxes on production	562	677	657	688	773	870	996	1 049
30 Taxes on land, buildings or other structures	27	27	28	30	30	31	33	33
31 Taxes on the use of fixed assets	30	27	26	25	29	29	29	28
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	0	0	0	0	0	0	0	0
35 Taxes on pollution	0	0	0	0	3	6	1	0
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	506	623	603	632	711	804	934	987
38 Current taxes on income and wealth	5 264	5 731	6 005	6 277	6 603	6 798	7 456	8 013
39 Taxes on income	4 992	5 467	5 696	5 956	6 275	6 468	7 012	7 445
40 Taxes on individual or household income including holding gains	2 917	3 157	3 547	3 699	4 062	4 329	4 717	4 987
41 Taxes on individual or household income excl. holding gains	2 917	3 157	3 547	3 699	4 062	4 329	4 717	4 987
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	2 075	2 311	2 148	2 257	2 213	2 140	2 295	2 459
44 Taxes on income or profits of corporations excl. holding gains	2 075	2 311	2 148	2 257	2 213	2 140	2 295	2 459
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	0
50 Other current taxes	273	264	310	321	328	330	444	567
51 Current taxes on capital	214	211	259	271	273	277	389	513
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	0	0	0	0	0	0	0	0
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	59	52	51	50	55	52	55	54
57 Capital taxes	52	50	43	71	72	74	74	86
58 Taxes on capital transfers	52	50	43	71	72	74	74	86
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	4 267	4 415	4 698	4 987	5 213	5 376	5 642	5 806
62 Employers' actual social contributions	1 808	1 888	1 999	2 113	2 200	2 261	2 377	2 435
63 Compulsory	1 808	1 888	1 999	2 113	2 200	2 261	2 377	2 435
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	1 932	2 017	2 133	2 274	2 378	2 445	2 569	2 646
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	501	482	535	567	601	633	657	683
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	485	507	535	572	574	600	626	665
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

LUXEMBOURG

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	9 877	10 661	11 261	12 054	12 760	13 536	13 817	14 461
2 Total tax receipts and actual social contributions	9 409	10 170	10 744	11 499	12 204	12 956	13 212	13 817
3 Total tax receipts	9 296	10 052	10 615	11 342	12 041	12 785	13 034	13 641
4 Taxes on production and imports	4 571	4 881	5 261	5 618	5 941	6 465	6 116	6 267
5 Taxes on products	4 035	4 230	4 632	4 961	5 198	5 627	5 152	5 251
6 Other taxes on production	536	650	629	657	743	839	964	1 015
7 Current taxes on income and wealth	4 672	5 121	5 310	5 652	6 028	6 246	6 844	7 288
8 Taxes on income	4 407	4 864	5 008	5 339	5 706	5 922	6 406	6 727
9 Other current taxes	266	257	302	313	322	323	438	561
10 Capital taxes	52	50	43	71	72	74	74	86
11 Actual social contributions	113	119	129	158	164	171	178	177
12 Imputed social contributions	468	491	517	554	555	580	605	644
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	642	658	747	679	629	617	675	789
2 Total tax receipts and actual social contributions	638	654	743	676	625	612	671	785
3 Total tax receipts	638	654	743	676	625	612	671	785
4 Taxes on production and imports	46	44	49	51	50	60	59	60
5 Taxes on products	19	17	20	21	20	29	26	27
6 Other taxes on production	27	27	28	30	30	31	33	33
7 Current taxes on income and wealth	592	610	695	625	575	552	612	725
8 Taxes on income	585	603	687	617	569	546	606	718
9 Other current taxes	7	7	7	8	6	6	6	6
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	4	4	4	4	4	4	4	4
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	4 166	4 309	4 582	4 843	5 064	5 220	5 481	5 647
2 Total tax receipts and actual social contributions	4 154	4 297	4 569	4 829	5 050	5 205	5 464	5 629
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	4 154	4 297	4 569	4 829	5 050	5 205	5 464	5 629
12 Imputed social contributions	12	12	13	14	14	15	17	18
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/48d05>.

Source: Service central de la statistique et des études économiques (STATEC) via Eurostat.

LUXEMBOURG

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	16 692	17 729	18 287	19 440	20 145	20 895	21 604	22 328
2 General public services	1 887	2 043	2 183	2 377	2 354	2 319	2 331	2 516
3 Defence	117	213	180	167	161	150	141	222
4 Public order and safety	379	419	439	452	474	495	524	543
5 Economic affairs	2 003	2 074	2 042	2 144	2 400	2 608	2 799	2 939
6 Environment protection	475	461	470	500	471	495	514	483
7 Housing and community amenities	315	323	340	333	243	282	265	267
8 Health	1 876	1 954	2 010	2 142	2 416	2 475	2 462	2 526
9 Recreation, culture and religion	502	492	480	523	590	593	588	646
10 Education	2 036	2 305	2 404	2 553	2 380	2 458	2 527	2 557
11 Social protection	7 101	7 444	7 738	8 248	8 656	9 020	9 452	9 628
<i>of which:</i>								
12 Compensation of employees	3 390	3 596	3 788	3 997	4 177	4 357	4 565	4 653
13 General public services	673	691	739	759	855	903	968	982
14 Defence	63	66	70	72	71	72	72	72
15 Public order and safety	283	295	313	329	352	364	384	396
16 Economic affairs	524	548	558	600	678	702	724	727
17 Environment protection	199	204	210	222	160	165	173	176
18 Housing and community amenities	63	66	68	71	34	34	33	33
19 Health	96	102	108	114	89	88	94	99
20 Recreation, culture and religion	124	129	135	144	187	191	198	198
21 Education	1 256	1 382	1 463	1 551	1 504	1 570	1 637	1 673
22 Social protection	108	112	124	135	246	268	283	297
23 Gross capital formation	1 635	1 892	1 776	1 751	1 625	1 793	1 944	2 044
24 General public services	220	306	282	309	150	147	220	198
25 Defence	6	98	61	42	29	21	15	62
26 Public order and safety	39	57	53	45	39	48	52	55
27 Economic affairs	567	596	546	527	576	704	753	809
28 Environment protection	110	80	86	88	114	122	121	140
29 Housing and community amenities	112	115	138	153	125	136	141	123
30 Health	58	56	50	69	72	52	58	63
31 Recreation, culture and religion	145	139	132	155	143	131	126	172
32 Education	350	416	399	335	280	339	353	315
33 Social protection	26	30	30	28	99	93	104	108
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	12 054	12 939	13 291	14 297	14 686	15 181	15 686	16 214
2 General public services	3 164	3 314	3 602	2 842	2 884	2 830	2 952	3 035
3 Defence	237	325	273	167	161	150	141	222
4 Public order and safety	355	403	412	419	425	441	463	474
5 Economic affairs	1 946	2 038	1 961	1 872	2 108	2 316	2 479	2 597
6 Environment protection	259	236	204	213	189	200	198	158
7 Housing and community amenities	161	172	171	274	267	305	295	298
8 Health	413	431	478	289	310	291	303	352
9 Recreation, culture and religion	430	403	367	286	286	293	296	306
10 Education	2 140	2 507	2 608	2 157	2 139	2 213	2 270	2 312
11 Social protection	2 948	3 111	3 217	5 779	5 916	6 143	6 289	6 460
III.4 LOCAL GOVERNMENT								
1 Total expenditure	2 073	2 098	2 175	2 191	2 323	2 411	2 360	2 615
2 General public services	418	393	427	495	616	647	559	693
3 Defence	0	0	0	0	0	0	0	0
4 Public order and safety	32	36	43	40	54	59	66	73
5 Economic affairs	333	340	320	293	328	358	353	392
6 Environment protection	283	267	288	304	303	319	331	352
7 Housing and community amenities	170	168	184	178	113	112	112	116
8 Health	1	10	5	2	21	15	15	16
9 Recreation, culture and religion	299	306	300	287	343	347	346	384
10 Education	407	443	459	489	271	279	280	268
11 Social protection	131	135	149	102	275	276	299	320
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	6 983	7 276	7 509	7 973	8 446	8 824	9 104	9 163
2 General public services	19	14	6	28	28	23	4	1
3 Defence	0	0	0	0	0	0	0	0
4 Public order and safety	0	0	0	0	0	0	0	0
5 Economic affairs	0	0	0	0	0	0	0	0
6 Environment protection	0	0	0	0	0	0	0	0
7 Housing and community amenities	0	0	0	0	0	0	0	0
8 Health	1 622	1 708	1 754	1 864	2 085	2 169	2 144	2 159
9 Recreation, culture and religion	0	0	0	0	0	0	0	0
10 Education	0	0	0	0	0	0	0	0
11 Social protection	5 343	5 555	5 749	6 081	6 333	6 631	6 955	7 003

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/e74e7>.

Source: Service central de la statistique et des études économiques (STATEC) via Eurostat.

MEXICO

Table I. General government account (SNA 2008, simplified presentation)

Million MXN

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	1 104 053	1 188 970	1 279 815	1 408 135	1 496 336	1 596 342	1 711 958	..
b	Saving, net	251 242	346 505	416 123	326 052	408 725	299 527	-32 785	..
c	Net lending (+)/Net borrowing (-)	-71 737	-77 739	-11 307	-19 860	35 456	-106 834	-160 735	..
d	Total revenue	2 763 059	3 056 495	3 432 620	3 799 124	3 940 768	4 142 696	4 303 563	..
	<i>of which:</i>								
e	Total tax receipts	1 349	1 564	1 719	1 865	2 013	2 253	2 529	..
f	Actual social contributions	196	212	232	250	277	296	296	..
g	Total expenditure	2 834 796	3 134 234	3 443 927	3 818 984	3 905 312	4 249 529	4 464 299	..
	<i>of which:</i>								
h	Interest	213 174	228 026	248 055	272 742	286 521	312 922	341 911	..
i	Compensation of employees	1 093 197	1 177 567	1 264 983	1 391 245	1 477 111	1 576 555	1 690 797	..
j	Social benefits and transfers in kind	231 866	262 321	300 487	336 122	362 935	412 863	455 943	..
k	Gross fixed capital formation	383 732	400 279	404 496	375 930	374 949	412 735	362 037	..
l	Total liabilities (non consolidated)	5 171 030	5 818 082	7 305 077	8 566 398	9 925 134	11 194 472	12 665 346	13 552 642
m	Financial net worth	..	..	..	..	..	..	..	..
n	Deficit/Surplus	-71 737	-77 739	-11 307	-19 860	35 456	-106 834	-160 735	..
o	Maastricht debt	..	..	..	..	..	..	..	..
p	Gross domestic product	12 072 542	13 266 858	14 527 337	15 599 271	16 078 960	17 217 016 p	18 194 758 p	19 468 539 e
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	1 456 332	1 556 709	1 692 338	1 862 052	1 974 390	2 122 630	2 286 225	..
2	Market output and output for own final use	6 741	8 262	8 512	12 986	11 018	14 104	13 963	..
3	Non-market output	1 449 591	1 548 447	1 683 826	1 849 066	1 963 372	2 108 526	2 272 262	..
4	Payments for non-market output	0	0	0	0	0	0	0	..
5	Non-market output, other	1 449 591	1 548 447	1 683 826	1 849 066	1 963 372	2 108 526	2 272 262	..
6	Market output and payments for non-market output (2 + 4)	6 741	8 262	8 512	12 986	11 018	14 104	13 963	..
7	Intermediate consumption	352 279	367 739	412 522	453 917	478 055	526 288	574 266	..
8	Value added, gross	1 104 053	1 188 970	1 279 815	1 408 135	1 496 336	1 596 342	1 711 958	..
9	Consumption of fixed capital	4 267	3 865	6 550	7 119	8 405	6 310	5 961	..
10	Value added, net	1 099 786	1 185 105	1 273 265	1 401 016	1 487 930	1 590 032	1 705 997	..
Generation of income account									
11	Compensation of employees, payable	1 093 197	1 177 567	1 264 983	1 391 245	1 477 111	1 576 555	1 690 797	..
12	Other taxes on production, payable	6 589	7 538	8 282	9 771	10 819	13 477	15 200	..
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	..
14	Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account									
15	Taxes on production and imports, receivable	632 607	751 339	800 663	859 351	912 692	1 131 224	1 269 028	..
16	Subsidies, payable	51 691	124 207	206 735	285 812	178 771	114 962	78 047	..
17	Property income, receivable	683 360	746 714	924 997	1 022 600	978 634	833 052	488 901	..
18	Property income, payable	213 238	228 045	248 365	272 832	286 591	313 404	342 238	..
19	Interest, payable	213 174	228 026	248 055	272 742	286 521	312 922	341 911	..
20	Other property income, payable	64	19	310	90	70	482	327	..
21	Balance of primary incomes, net	1 051 038	1 145 801	1 270 561	1 323 306	1 425 965	1 535 910	1 337 644	..
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	714 498	811 285	916 211	1 002 899	1 097 765	1 119 379	1 257 361	..
23	Social contributions, receivable	218 239	229 415	255 210	275 957	303 873	327 684	330 236	..
24	Actual social contributions	195 784	211 527	231 630	250 392	277 355	295 758	295 787	..
25	Imputed social contributions	22 456	17 888	23 580	25 565	26 518	31 926	34 448	..
26	Other current transfers, receivable	226 390	255 985	248 161	272 307	285 257	360 836	388 875	..
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	..
28	Social benefits other than social transfers in kind, payable	231 866	262 321	300 487	336 122	362 935	412 863	455 943	..
29	Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	..
30	Social benefits and transfers in kind (via market producers), payable	231 866	262 321	300 487	336 122	362 935	412 863	455 943	..
31	Other current transfers, payable	277 468	285 213	289 707	363 228	377 827	522 892	618 697	..
32	Disposable income, net	1 700 832	1 894 952	2 099 949	2 175 119	2 372 097	2 408 054	2 239 477	..
Use of disposable income account									
33	Final consumption expenditure	1 449 591	1 548 447	1 683 826	1 849 066	1 963 372	2 108 526	2 272 262	..
34	Individual consumption expenditure	693 029	753 873	824 163	897 648	974 144	1 036 125	1 115 669	..
35	Collective consumption expenditure	756 561	794 574	859 663	951 418	989 227	1 072 401	1 156 593	..
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	..
37	Saving, gross	255 508	350 370	422 674	333 172	417 131	305 838	-26 824	..
38	Saving, net	251 242	346 505	416 123	326 052	408 725	299 527	-32 785	..
Capital account									
39	Consumption of fixed capital	4 267	3 865	6 550	7 119	8 405	6 310	5 961	..
40	Capital transfers, receivable	281 224	253 495	278 865	353 025	351 529	356 417	555 200	..
41	Capital taxes	1 924	1 831	2 149	2 819	2 258	2 423	2 170	..
42	Other capital transfers and investment grants, receivable	279 299	251 664	276 717	350 206	349 271	353 994	553 030	..
43	Capital transfers, payable	241 751	300 214	305 335	333 106	364 748	435 787	366 682	..
44	Gross capital formation and acquisitions of non-produced assets	366 718	381 390	407 511	372 951	368 456	333 302	322 429	..
45	Gross capital formation	381 215	401 562	408 321	379 192	372 328	413 858	360 966	..
46	Gross fixed capital formation	383 732	400 279	404 496	375 930	374 949	412 735	362 037	..
47	Changes in inv. and acquisitions less disposals of valuables	-2 518	1 282	3 825	3 262	-2 621	1 123	-1 071	..
48	Acquisitions less disposals of non-produced non-financial assets	-14 497	-20 172	-810	-6 241	-3 872	-80 556	-38 537	..
49	Net lending (+)/Net borrowing (-)	-71 737	-77 739	-11 307	-19 860	35 456	-106 834	-160 735	..
50	Total expenditure	2 834 796	3 134 234	3 443 927	3 818 984	3 905 312	4 249 529	4 464 299	..
51	Total revenue	2 763 059	3 056 495	3 432 620	3 799 124	3 940 768	4 142 696	4 303 563	..

MEXICO

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million MXN

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	--	--	--	--	--	--	--	--
53 Total financial assets	23 901	296 862	633 429	603 908	656 805	463 496	318 698	-68 051
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	60 485	-48 713	343 240	265 280	392 489	118 261	14 264	-259 911
56 Debt securities	0	0	0	0	0	0	0	0
57 Loans	-183 115	91 135	28 844	-34 283	4 332	61 860	51 854	-30 894
58 Equity and investment fund shares/units	114 005	224 347	230 788	230 376	221 451	317 433	248 687	176 009
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
60 Financial derivatives and employee stock options	-18 601	6 896	11 617	-18 040	179	-557	92	-160
61 Other accounts receivable	51 127	23 198	18 940	160 576	38 355	-33 502	3 800	46 905
62 Financial liabilities	398 561	694 051	1 410 293	1 351 598	1 396 909	1 199 512	1 275 170	475 050
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	0	0	0	0	0	0	0	0
65 Debt securities	548 791	393 185	802 446	709 806	819 118	745 462	458 249	-48 343
66 Loans	-808 715	112 974	86 708	96 125	64 436	39 055	30 170	21 703
67 Equity and investment fund shares/units	98 899	201 208	203 270	202 429	196 820	285 796	210 899	151 645
68 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
70 Other accounts payable	559 585	-13 317	317 869	343 238	316 535	129 199	575 853	350 045
Financial balance sheet								
71 Financial net worth	--	--	--	--	--	--	--	--
72 Financial assets	2 843 060	3 137 806	3 774 506	4 376 034	5 033 136	5 502 479	5 827 289	5 761 893
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	823 742	772 887	1 119 323	1 382 218	1 774 989	1 899 094	1 919 620	1 662 365
75 Debt securities	0	0	0	0	0	0	0	0
76 Loans	142 027	233 162	262 006	227 723	232 054	293 915	345 769	314 874
77 Equity and investment fund shares/units	1 644 324	1 868 671	2 099 459	2 329 835	2 551 286	2 868 719	3 117 406	3 293 415
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
79 Financial derivatives and employee stock options	0	6 922	18 612	578	772	217	160	0
80 Other accounts receivable	232 967	256 164	275 105	435 681	474 035	440 533	444 334	491 239
81 Financial liabilities	5 171 030	5 818 082	7 305 077	8 566 398	9 925 134	11 194 472	12 665 346	13 552 642
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	0	0	0	0	0	0	0	0
84 Debt securities	3 972 928	4 329 959	5 176 048	5 816 765	6 593 877	7 366 863	7 956 590	8 232 089
85 Loans	436 842	538 971	658 738	733 675	801 945	883 302	977 697	1 087 802
86 Equity and investment fund shares/units	1 453 608	1 654 816	1 858 086	2 060 515	2 257 334	2 543 131	2 754 029	2 905 675
87 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
88 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
89 Other accounts payable	-692 348	-705 664	-387 795	-44 556	271 979	401 178	977 030	1 327 076
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	390 463	405 979	444 467	482 193	490 213	534 556	584 238	..
2 Intermediate consumption	116 943	117 452	134 793	145 678	143 082	165 479	185 492	..
3 Value added, gross	273 520	288 526	309 674	336 515	347 131	369 077	398 746	..
4 Value added, net	272 091	287 101	308 328	334 900	345 166	367 257	396 606	..
Generation of income account								
5 Compensation of employees, payable	269 598	284 163	305 020	331 404	341 348	362 760	391 515	..
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	555 370	664 566	704 687	746 644	789 318	991 316	1 117 169	..
8 Subsidies, payable	45 903	118 477	200 800	279 901	171 448	107 317	70 533	..
9 Interest, payable	203 701	210 955	227 745	246 634	261 571	285 886	313 093	..
10 Balance of primary incomes, net	968 428	1 063 443	1 177 206	1 227 011	1 313 432	1 416 188	1 208 823	..
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	708 362	803 561	904 394	981 686	1 076 390	1 096 771	1 241 687	..
12 Social contributions, receivable	4 349	2 140	2 688	2 546	2 321	2 862	3 394	..
13 Actual social contributions	0	0	0	0	0	0	0	..
14 Imputed social contributions	4 349	2 140	2 688	2 546	2 321	2 862	3 394	..
15 Other current transfers, receivable	73 351	81 616	86 114	86 485	87 317	87 550	143 384	..
16 Social benefits other than social transfers in kind, payable	4 386	2 180	2 733	2 595	2 374	2 929	3 466	..
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	..
18 Other current transfers, payable	1 224 473	1 334 068	1 450 096	1 596 258	1 724 855	1 963 247	2 081 495	..
19 Disposable income, net	525 630	614 511	717 573	698 876	752 231	637 195	512 327	..
Use of disposable income account								
20 Final consumption expenditure	385 467	400 619	439 488	476 668	484 950	528 274	577 488	..
21 Individual consumption expenditure	109 368	119 716	136 850	147 138	149 690	153 213	165 052	..
22 Collective consumption expenditure	276 098	280 903	302 638	329 530	335 260	375 061	412 436	..
23 Saving, gross	141 593	215 317	279 432	223 823	269 246	110 742	-63 021	..
24 Saving, net	140 163	213 891	278 085	222 208	267 281	108 922	-65 161	..
Capital account								
25 Capital transfers, receivable	25 991	21 878	37 989	73 280	40 755	37 464	155 215	..
26 Capital transfers, payable	184 556	246 323	235 382	265 786	290 491	349 779	277 147	..
27 Gross capital formation	91 187	107 814	114 924	120 514	107 045	131 943	99 896	..
28 Acquisitions less disposals of non-produced non-financial assets	-16 606	-22 309	-2 304	-7 340	-5 121	-82 242	-41 986	..
29 Net lending (+)/Net borrowing (-)	-91 552	-94 634	-30 582	-81 857	-82 415	-251 274	-242 863	..
30 Total expenditure	2 126 695	2 402 078	2 672 800	2 984 968	3 040 954	3 292 067	3 385 884	..
31 Total revenue	2 035 142	2 307 444	2 642 218	2 903 111	2 958 539	3 040 793	3 143 021	..

MEXICO

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million MXN

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	..	..	..	..	..	..	..
33 Total financial assets	2 912	271 100	560 747	597 693	521 495	433 247	211 371	-129 120
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	75 499	-47 808	319 984	262 257	285 310	115 344	15 551	-292 013
36 Debt securities	0	0	0	0	0	0	0	0
37 Loans	-189 687	85 778	23 089	-35 288	-1 764	60 454	-44 135	-39 148
38 Equity and investment fund shares/units	114 064	224 326	229 557	228 400	222 610	317 750	247 822	176 870
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	6 896	-6 900	-20	755	-557	92	-160
41 Other accounts receivable	3 037	1 908	-4 982	142 345	14 584	-59 744	-7 959	25 332
42 Financial liabilities	399 724	685 918	1 363 879	1 384 435	1 361 718	1 284 560	1 284 279	520 862
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	543 074	384 211	793 658	703 317	803 184	733 149	457 575	-44 391
46 Loans	-900 252	66 006	53 449	28 689	22 633	15 068	10 326	28 549
47 Equity and investment fund shares/units	-160 738	81 661	96 803	40 778	30 444	46 236	26 599	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	917 640	154 039	419 968	611 652	505 457	490 106	789 779	536 703
Financial balance sheet								
51 Financial net worth	..	..	..	..	..	..	..	..
52 Financial assets	2 445 932	2 714 940	3 278 835	3 874 179	4 395 967	4 834 817	5 051 640	4 924 159
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	696 022	646 096	969 227	1 229 134	1 514 722	1 635 667	1 656 819	1 366 446
55 Debt securities	0	0	0	0	0	0	0	0
56 Loans	96 668	182 447	205 536	170 247	168 483	228 937	184 802	145 654
57 Equity and investment fund shares/units	1 642 629	1 866 954	2 096 511	2 324 911	2 547 521	2 865 272	3 113 093	3 289 964
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	6 922	22	2	772	217	160	0
60 Other accounts receivable	10 613	12 522	7 539	149 884	164 468	104 724	96 765	122 096
61 Financial liabilities	4 646 143	5 285 105	6 725 779	8 020 247	9 344 438	10 699 275	12 178 912	13 109 120
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	3 912 411	4 260 509	5 097 909	5 732 447	6 494 269	7 255 395	7 844 103	8 120 656
65 Loans	218 038	273 202	359 704	367 206	393 672	451 042	525 593	642 545
66 Equity and investment fund shares/units	411 456	493 117	589 921	630 699	661 143	707 379	733 978	733 978
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	104 237	258 277	678 245	1 289 896	1 795 353	2 285 459	3 075 238	3 611 941
I.3 STATE GOVERNMENT								
Production account								
1 Output	719 865	779 504	846 118	939 919	1 015 452	1 099 603	1 182 537	..
2 Intermediate consumption	116 409	123 005	135 793	155 409	170 684	191 362	207 132	..
3 Value added, gross	603 456	656 499	710 325	784 510	844 768	908 241	975 404	..
4 Value added, net	603 456	656 499	710 325	784 510	844 768	908 241	975 404	..
Generation of income account								
5 Compensation of employees, payable	600 903	653 622	707 274	780 718	840 389	901 788	968 236	..
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	48 533	56 541	68 319	76 414	86 308	100 798	110 778	..
8 Subsidies, payable	5 789	5 731	5 935	5 911	7 323	7 645	7 514	..
9 Interest, payable	8 717	15 405	18 622	23 537	22 433	24 282	25 443	..
10 Balance of primary incomes, net	39 135	38 831	49 525	50 591	62 519	73 125	81 416	..
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	6 063	7 671	11 688	20 535	20 684	21 788	11 727	..
12 Social contributions, receivable	12 468	13 863	14 650	16 408	17 090	21 375	23 236	..
13 Actual social contributions	0	0	0	0	0	0	0	..
14 Imputed social contributions	12 468	13 863	14 650	16 408	17 090	21 375	23 236	..
15 Other current transfers, receivable	965 576	1 032 550	1 136 719	1 209 206	1 319 484	1 468 391	1 556 956	..
16 Social benefits other than social transfers in kind, payable	12 468	13 863	14 650	16 408	17 090	21 375	23 236	..
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	..
18 Other current transfers, payable	255 667	253 011	270 973	317 723	344 114	381 307	463 306	..
19 Disposable income, net	755 106	826 041	926 958	962 609	1 058 572	1 181 997	1 186 792	..
Use of disposable income account								
20 Final consumption expenditure	719 865	779 504	846 118	939 919	1 015 452	1 099 603	1 182 537	..
21 Individual consumption expenditure	422 490	458 845	495 819	552 191	595 241	643 758	694 559	..
22 Collective consumption expenditure	297 375	320 659	350 299	387 728	420 211	455 845	487 978	..
23 Saving, gross	35 241	46 537	80 841	22 690	43 120	82 393	4 255	..
24 Saving, net	35 241	46 537	80 841	22 690	43 120	82 393	4 255	..
Capital account								
25 Capital transfers, receivable	199 138	177 752	176 106	193 112	226 676	235 090	272 787	..
26 Capital transfers, payable	57 195	53 892	69 952	67 320	74 257	85 962	89 384	..
27 Gross capital formation	184 676	189 372	194 097	160 918	176 192	179 553	142 968	..
28 Acquisitions less disposals of non-produced non-financial assets	972	1 303	608	686	827	1 105	2 494	..
29 Net lending (+)/Net borrowing (-)	-8 464	-20 277	-7 710	-13 122	18 520	50 863	42 197	..
30 Total expenditure	1 245 352	1 312 082	1 420 963	1 532 433	1 657 694	1 800 840	1 936 906	..
31 Total revenue	1 236 888	1 291 806	1 413 253	1 519 310	1 676 215	1 851 702	1 979 103	..

MEXICO

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million MXN

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	..	..	..	..	..	..	..
33 Total financial assets	-5 182	2 490	32 803	35 088	122 401	22 101	5 266	53 658
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-16 154	3 270	11 102	6 873	107 088	5 971	-2 166	29 280
36 Debt securities	0	0	0	0	0	0	0	0
37 Loans	1 832	1 089	1 976	-2 533	-2 639	3 921	1 676	17 801
38 Equity and investment fund shares/units	-59	21	1 232	1 976	-1 159	-317	865	-861
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	9 198	-1 889	18 493	28 773	19 111	12 526	4 890	7 438
42 Financial liabilities	3 306	24 644	39 293	48 294	101 421	-32 228	-43 058	11 078
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	5 759	8 974	8 788	6 490	15 934	12 312	674	-3 953
46 Loans	74 091	38 016	26 921	54 583	33 836	19 416	14 659	-10 606
47 Equity and investment fund shares/units	36 427	-6 166	8 848	22 121	51 800	149 876	100 590	80 365
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	-112 970	-16 179	-5 264	-34 900	-149	-213 832	-158 980	-54 728
Financial balance sheet								
51 Financial net worth	..	..	..	..	..	..	..	..
52 Financial assets	222 581	225 048	257 897	292 960	415 364	437 644	443 566	498 232
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	106 289	109 535	120 683	127 531	234 621	240 772	239 262	269 550
55 Debt securities	0	0	0	0	0	0	0	0
56 Loans	7 576	8 665	10 641	8 107	5 469	9 390	11 066	28 867
57 Equity and investment fund shares/units	1 695	1 717	2 948	4 924	3 764	3 447	4 313	3 452
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	107 021	105 132	123 626	152 398	171 509	184 035	188 925	196 363
61 Financial liabilities	381 989	406 591	445 789	493 772	594 548	561 869	519 156	533 133
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	60 517	69 450	78 140	84 318	99 607	111 468	112 487	111 434
65 Loans	177 102	215 116	242 040	296 623	330 459	349 875	364 533	353 928
66 Equity and investment fund shares/units	431 038	424 872	433 721	455 842	507 641	657 518	758 108	838 472
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	-286 668	-302 847	-308 111	-343 011	-343 159	-556 991	-715 972	-770 700
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	135 920	140 107	143 266	165 093	175 140	185 674	198 677	..
2 Intermediate consumption	48 536	48 172	49 427	56 276	60 553	63 381	68 375	..
3 Value added, gross	87 384	91 935	93 839	108 818	114 588	122 293	130 302	..
4 Value added, net	87 384	91 935	93 839	108 818	114 588	122 293	130 302	..
Generation of income account								
5 Compensation of employees, payable	86 347	90 818	92 704	107 493	113 174	120 783	128 676	..
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	28 704	30 232	27 657	36 293	37 066	39 110	41 080	..
8 Subsidies, payable	0	0	0	0	0	0	0	..
9 Interest, payable	755	1 665	1 687	2 571	2 518	2 754	3 376	..
10 Balance of primary incomes, net	30 885	29 777	27 013	34 337	35 427	37 206	38 499	..
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	74	53	129	677	691	820	3 947	..
12 Social contributions, receivable	1 539	1 762	1 385	1 585	1 584	1 897	1 987	..
13 Actual social contributions	0	0	0	0	0	0	0	..
14 Imputed social contributions	1 539	1 762	1 385	1 585	1 584	1 897	1 987	..
15 Other current transfers, receivable	159 587	167 772	148 707	167 508	173 814	207 103	215 575	..
16 Social benefits other than social transfers in kind, payable	1 539	1 762	1 385	1 585	1 584	1 897	1 987	..
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	..
18 Other current transfers, payable	20 970	23 584	15 858	32 560	26 018	37 454	68 368	..
19 Disposable income, net	169 576	174 018	159 991	169 962	183 914	207 675	189 652	..
Use of disposable income account								
20 Final consumption expenditure	135 920	140 107	143 266	165 093	175 140	185 674	198 677	..
21 Individual consumption expenditure	9 463	9 955	10 200	11 587	12 217	13 170	14 217	..
22 Collective consumption expenditure	126 457	130 152	133 066	153 506	162 923	172 504	184 460	..
23 Saving, gross	33 656	33 911	16 725	4 869	8 774	22 000	-9 025	..
24 Saving, net	33 656	33 911	16 725	4 869	8 774	22 000	-9 025	..
Capital account								
25 Capital transfers, receivable	55 381	53 286	64 770	86 567	84 035	83 807	127 010	..
26 Capital transfers, payable	0	0	0	0	0	45	151	..
27 Gross capital formation	91 965	85 193	79 821	79 321	80 383	93 039	108 102	..
28 Acquisitions less disposals of non-produced non-financial assets	418	565	311	412	421	581	953	..
29 Net lending (+)/Net borrowing (-)	-3 347	1 439	1 364	11 703	12 006	12 143	8 779	..
30 Total expenditure	251 568	252 877	242 328	281 542	286 063	321 447	381 774	..
31 Total revenue	248 221	254 316	243 691	293 245	298 069	333 590	390 553	..

MEXICO

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million MXN

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	--	--	--	--	--	--	--	--
33 Total financial assets	-20 724	1 468	29 370	-24 924	16 333	3 491	7 468	-5 839
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-59	-106	568	2 396	1 166	1 668	501	2 417
36 Debt securities	0	0	0	0	0	0	0	0
37 Loans	-618	-263	-19	109	5 718	-2 324	10 692	-13 404
38 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	-18 601	0	18 517	-18 020	-576	0	0	0
41 Other accounts receivable	-1 446	1 837	10 303	-9 408	10 025	4 147	-3 725	5 148
42 Financial liabilities	-19 019	-2 313	22 810	-38 748	-1 543	-5 623	-5 228	-21 915
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	-41	0	0	0	0	0	0	0
46 Loans	17 446	8 952	6 339	12 853	7 967	4 572	5 185	3 759
47 Equity and investment fund shares/units	183 074	93 937	66 532	134 880	83 612	47 978	54 410	39 452
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	-219 498	-105 202	-50 062	-186 481	-93 123	-58 173	-64 823	-65 126
Financial balance sheet								
51 Financial net worth	--	--	--	--	--	--	--	--
52 Financial assets	28 919	30 388	59 831	34 913	51 246	54 737	62 205	56 365
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	760	654	1 222	3 618	4 783	6 452	6 953	9 369
55 Debt securities	0	0	0	0	0	0	0	0
56 Loans	366	103	85	194	5 912	3 588	14 279	876
57 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	18 591	576	0	0	0	0
60 Other accounts receivable	27 793	29 630	39 933	30 525	40 551	44 697	40 972	46 120
61 Financial liabilities	106 353	104 039	126 850	88 102	86 559	80 936	75 708	53 794
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	41 702	50 653	56 993	69 846	77 813	82 385	87 570	91 329
66 Equity and investment fund shares/units	437 637	531 574	598 106	732 986	816 599	864 577	918 987	958 440
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	-372 986	-478 188	-528 249	-714 730	-807 853	-866 026	-930 849	-995 975
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	210 084	231 119	258 486	274 847	293 585	302 798	320 773	..
2 Intermediate consumption	70 391	79 109	92 509	96 554	103 736	106 066	113 267	..
3 Value added, gross	139 692	152 010	165 977	178 292	189 849	196 732	207 506	..
4 Value added, net	136 855	149 570	160 773	172 788	183 409	192 241	203 685	..
Generation of income account								
5 Compensation of employees, payable	136 349	148 964	159 985	171 631	182 200	191 223	202 370	..
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	..
8 Subsidies, payable	0	0	0	0	0	0	0	..
9 Interest, payable	0	0	0	0	0	0	0	..
10 Balance of primary incomes, net	12 590	13 750	16 817	11 367	14 587	9 391	8 906	..
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	..
12 Social contributions, receivable	199 884	211 649	236 487	255 417	282 879	301 550	301 619	..
13 Actual social contributions	195 784	211 527	231 630	250 392	277 355	295 758	295 787	..
14 Imputed social contributions	4 100	122	4 857	5 025	5 523	5 792	5 832	..
15 Other current transfers, receivable	264 762	312 671	337 596	404 289	437 296	472 265	482 860	..
16 Social benefits other than social transfers in kind, payable	213 472	244 515	281 719	315 533	341 888	386 661	427 253	..
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	..
18 Other current transfers, payable	13 243	13 174	13 755	11 868	15 494	15 357	15 427	..
19 Disposable income, net	250 520	280 381	295 426	343 672	377 380	381 187	350 705	..
Use of disposable income account								
20 Final consumption expenditure	208 339	228 216	254 954	267 386	287 829	294 975	313 561	..
21 Individual consumption expenditure	151 708	165 357	181 293	186 731	216 997	225 984	241 841	..
22 Collective consumption expenditure	56 631	62 859	73 660	80 655	70 833	68 992	71 720	..
23 Saving, gross	45 018	54 605	45 676	81 790	95 991	90 702	40 966	..
24 Saving, net	42 181	52 165	40 472	76 286	89 550	86 212	37 145	..
Capital account								
25 Capital transfers, receivable	714	579	0	66	64	56	187	..
26 Capital transfers, payable	0	0	0	0	0	0	0	..
27 Gross capital formation	13 386	19 182	19 479	18 439	8 708	9 324	10 001	..
28 Acquisitions less disposals of non-produced non-financial assets	719	270	575	1	1	1	2	..
29 Net lending (+)/Net borrowing (-)	31 627	35 732	25 621	63 416	87 345	81 434	31 151	..
30 Total expenditure	448 067	505 821	568 811	615 222	653 254	709 650	769 634	..
31 Total revenue	479 695	541 553	594 432	678 638	740 600	791 084	800 786	..

MEXICO

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million MXN

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	..	..	..	..	..	..	..
33 Total financial assets	46 896	21 804	10 509	-3 950	-3 425	4 657	94 592	13 250
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	1 199	-4 069	11 586	-6 246	-1 075	-4 723	378	406
36 Debt securities	0	0	0	0	0	0	0	0
37 Loans	5 358	4 531	3 797	3 429	3 016	-190	83 621	3 856
38 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	40 338	21 342	-4 874	-1 133	-5 366	9 570	10 594	8 987
42 Financial liabilities	14 549	-14 198	-15 687	-42 383	-64 686	-47 197	39 176	-34 975
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	0	0	0	0	0	0	0	0
47 Equity and investment fund shares/units	40 136	31 777	31 086	4 649	30 964	41 706	29 299	31 828
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	-25 587	-45 975	-46 773	-47 032	-95 650	-88 902	9 877	-66 803
Financial balance sheet								
51 Financial net worth	..	..	..	..	..	..	..	..
52 Financial assets	145 628	167 430	177 942	173 983	170 560	175 281	269 879	283 137
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	20 672	16 602	28 191	21 936	20 862	16 204	16 586	17 000
55 Debt securities	0	0	0	0	0	0	0	0
56 Loans	37 417	41 948	45 745	49 174	52 190	52 001	135 621	139 478
57 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	87 539	108 881	104 006	102 874	97 507	107 077	117 671	126 659
61 Financial liabilities	36 545	22 347	6 659	-35 724	-100 411	-147 607	-108 431	-143 406
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	0	0	0	0	0	0	0	0
66 Equity and investment fund shares/units	173 476	205 253	236 339	240 988	271 951	313 657	342 956	374 785
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	-136 931	-182 906	-229 679	-276 712	-372 362	-461 264	-451 387	-518 190

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/a5b7c>.

Financial accounts and Financial balance sheets are non-consolidated.

Source: Instituto Nacional de Estadística, Geografía e Informática (INEGI)

MEXICO

Table II. Detailed taxes and social contribution receipts

Million MXN

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	1 567	1 794	1 974	2 141	2 317	2 581	2 859	..
2 Total tax receipts and actual social contributions	1 543	1 774	1 949	2 105	2 290	2 549	2 824	..
3 Total tax receipts	1 349	1 564	1 719	1 865	2 013	2 253	2 529	..
4 Taxes on production and imports	633	751	801	859	913	1 131	1 269	..
5 Taxes on products	551	664	708	763	807	1 012	1 141	..
6 Value added type taxes	430	529	560	610	650	794	707	..
7 Taxes and duties on imports, excluding VAT	30	25	27	28	29	34	44	..
8 Import duties	0	0	0	0	0	0	0	..
9 Taxes on imports, excluding VAT and import duties	30	25	27	28	29	34	44	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	91	111	121	125	128	184	389	..
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	..	..	..	..	..	..	..	..
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	81	87	92	96	105	119	129	..
30 Taxes on land, buildings or other structures	..	..	..	..	..	..	..	..
31 Taxes on the use of fixed assets	..	..	..	..	..	..	..	..
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	..	..	..	..	..	..	..	..
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	..	..	..	..	..	..	..	..
38 Current taxes on income and wealth	714	811	916	1 003	1 098	1 119	1 257	..
39 Taxes on income	629	722	835	905	995	1 088	1 238	..
40 Taxes on individual or household income including holding gains	0	0	0	0	0	0	0	..
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	0	0	0	0	0	0	0	..
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	0	0	0	0	0	0	0	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	85	89	81	98	103	31	19	..
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	..	..	..	..	..	..	..	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	2	2	2	3	2	2	2	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	196	212	232	250	277	296	296	..
62 Employers' actual social contributions	196	212	232	250	277	296	296	..
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	0	0	0	0	0	0 e	0 e	..
66 Compulsory	..	..	..	..	..	..	..	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	0	0	0	0	0	..	..	..
69 Compulsory	0	0	0	0	0	..	..	..
70 Voluntary	0	0	0	0	0	..	..	..
71 Imputed social contributions	22	18	24	26	27	32	34	..
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..

MEXICO

Table II. Detailed taxes and social contribution receipts (cont.)

Million MXN

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	1 268	1 470	1 612	1 731	1 868	2 091	2 362	..
2 Total tax receipts and actual social contributions	1 264	1 468	1 609	1 728	1 866	2 088	2 359	..
3 Total tax receipts	1 264	1 468	1 609	1 728	1 866	2 088	2 359	..
4 Taxes on production and imports	555	665	705	747	789	991	1 117	..
5 Taxes on products	536	646	689	744	788	991	1 117	..
6 Other taxes on production	19	18	15	2	1	1	1	..
7 Current taxes on income and wealth	708	804	904	982	1 076	1 097	1 242	..
8 Taxes on income	629	722	835	905	995	1 088	1 238	..
9 Other current taxes	79	81	69	76	81	8	4	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	0	0	0	0	0	0	0	..
12 Imputed social contributions	4	2	3	3	2	3	3	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.3 STATE GOVERNMENT								
1 Total receipts	68	79	96	115	125	145	147	..
2 Total tax receipts and actual social contributions	55	64	80	97	108	123	123	..
3 Total tax receipts	55	65	81	99	108	123	123	..
4 Taxes on production and imports	49	57	68	76	86	101	111	..
5 Taxes on products	7	8	11	11	11	12	14	..
6 Other taxes on production	42	48	57	66	76	89	97	..
7 Current taxes on income and wealth	6	8	12	21	21	22	12	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	6	8	12	21	21	22	12	..
10 Capital taxes	1	1	1	2	1	1	1	..
11 Actual social contributions	0	0	0	0	0	0	0	..
12 Imputed social contributions	12	14	15	16	17	21	23	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	31	33	30	40	40	43	48	..
2 Total tax receipts and actual social contributions	29	30	28	30	39	41	46	..
3 Total tax receipts	30	31	28	38	39	41	46	..
4 Taxes on production and imports	29	30	28	36	37	39	41	..
5 Taxes on products	9	9	8	8	9	9	10	..
6 Other taxes on production	20	21	20	28	28	30	31	..
7 Current taxes on income and wealth	0	0	0	1	1	1	4	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	0	0	0	1	1	1	4	..
10 Capital taxes	1	1	1	1	1	2	1	..
11 Actual social contributions	0	0	0	0	0	0	0	..
12 Imputed social contributions	2	2	1	2	2	2	2	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	200	212	236	255	283	302	302	..
2 Total tax receipts and actual social contributions	196	212	232	250	277	296	296	..
3 Total tax receipts	0	0	0	0	0	0	0	..
4 Taxes on production and imports	0	0	0	0	0	0	0	..
5 Taxes on products	0	0	0	0	0	0	0	..
6 Other taxes on production	0	0	0	0	0	0	0	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	0	0	0	0	0	0	0	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	196	212	232	250	277	296	296	..
12 Imputed social contributions	4	0	5	5	6	6	6	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/77f8a>.

Source: Instituto Nacional de Estadística, Geografía e Informática (INEGI)

NETHERLANDS

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	78 499	80 972	81 064	81 883	82 615	83 201	82 467	84 061 p
b	Saving, net	-22 428	-22 459	-22 265	-20 705	-15 451	-13 377	-11 417	4 287 p
c	Net lending (+)/Net borrowing (-)	-33 538	-31 522	-27 572	-25 064	-15 497	-15 028	-14 019	2 573 p
d	Total revenue	263 942	272 585	274 438	278 801	286 539	291 176	292 740	307 822 p
	<i>of which:</i>								
e	Total tax receipts	137 654	143 212	139 852	135 482	139 107	147 758	156 300	165 634
f	Actual social contributions	78 839	82 732	88 470	94 844	97 372	98 616	96 426	104 253
g	Total expenditure	297 480	304 107	302 010	303 865	302 036	306 204	306 759	305 249 p
	<i>of which:</i>								
h	Interest	12 494	11 162	11 295	10 606	9 913	9 428	8 491	7 559 p
i	Compensation of employees	58 579	60 116	59 718	60 113	60 193	60 423	59 651	60 974 p
j	Social benefits and transfers in kind	128 656	134 095	137 578	141 486	145 287	146 204	148 122	151 380 p
k	Gross fixed capital formation	26 578	26 207	25 714	24 158	23 757	23 298	24 510	24 498 p
l	Total liabilities (consolidated)	395 674	429 249	462 478	501 095	500 162	538 484	529 491	529 234 p
m	Financial net worth	-171 549	-204 249	-238 916	-255 811	-261 657	-290 636	-289 913	-285 328 p
n	Deficit/Surplus	-33 538	-31 522	-27 572	-25 064	-15 497	-15 028	-14 019	2 573 p
o	Maastricht debt	350 735	374 336	395 731	427 767	442 543	450 615	441 401	434 205
p	Gross domestic product	617 540	631 512	642 929	645 164	652 748	663 008	683 457	702 641 p
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	122 727	124 880	123 868	124 491	124 460	126 107	124 455	124 927 p
2	Market output and output for own final use	12 161	12 263	12 251	12 242	12 272	12 366	12 476	12 742 p
3	Non-market output	110 566	112 617	111 617	112 249	112 188	113 741	111 979	112 185 p
4	Payments for non-market output	9 991	10 288	10 672	10 441	10 214	10 407	10 608	10 682 p
5	Non-market output, other	100 575	102 329	100 945	101 808	101 974	103 334	101 371	101 503 p
6	Market output and payments for non-market output (2 + 4)	22 152	22 551	22 923	22 683	22 486	22 773	23 084	23 424 p
7	Intermediate consumption	44 228	43 908	42 804	42 608	41 845	42 906	41 988	40 866 p
8	Value added, gross	78 499	80 972	81 064	81 883	82 615	83 201	82 467	84 061 p
9	Consumption of fixed capital	19 721	20 588	21 023	21 438	21 842	22 117	22 213	22 476 p
10	Value added, net	58 778	60 384	60 041	60 445	60 773	61 084	60 254	61 585 p
Generation of income account									
11	Compensation of employees, payable	58 579	60 116	59 718	60 113	60 193	60 423	59 651	60 974 p
12	Other taxes on production, payable	611	634	659	601	667	705	640	652 p
13	Other subsidies on production, receivable	412	366	336	269	87	44	37	41 p
14	Operating surplus, net	0	0	0	0	0	0	0	0 p
Allocation of primary income account									
15	Taxes on production and imports, receivable	68 146	71 361	69 685	68 466	71 430	75 181	76 381	81 791 p
16	Subsidies, payable	10 110	10 398	9 674	8 929	8 211	8 021	7 804	8 406 p
17	Property income, receivable	18 369	16 558	15 868	18 914	20 635	15 280	10 465	7 757 p
18	Property income, payable	12 523	11 197	11 329	10 636	9 940	9 452	8 509	7 576 p
19	Interest, payable	12 494	11 162	11 295	10 606	9 913	9 428	8 491	7 559 p
20	Other property income, payable	29	35	34	30	27	24	18	17 p
21	Balance of primary incomes, net	63 882	66 324	64 550	67 815	73 914	72 988	70 533	73 566 p
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	67 693	70 134	68 629	65 633	65 946	71 052	78 305	81 998 p
23	Social contributions, receivable	82 463	86 277	92 026	98 213	100 786	101 931	99 586	107 364 p
24	Actual social contributions	78 839	82 732	88 470	94 844	97 372	98 616	96 426	104 253 p
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	2 619	3 148	3 016	2 905	2 992	2 944	2 602	3 048 p
27	Current taxes on income and wealth, payable	0	0	0	0	0	54	0	2 p
28	Social benefits other than social transfers in kind, payable	65 876	69 192	71 365	73 419	77 003	77 552	77 816	79 201 p
29	Social transfers in kind (via market producers), payable	62 780	64 903	66 213	68 067	68 284	68 652	70 306	72 179 p
30	Social benefits and transfers in kind (via market producers), payable	128 656	134 095	137 578	141 486	145 287	146 204	148 122	151 380 p
31	Other current transfers, payable	9 854	11 918	11 963	11 977	11 828	12 700	12 950	8 804 p
32	Disposable income, net	140 927	144 773	144 893	149 170	154 807	158 609	160 260	177 969 p
Use of disposable income account									
33	Final consumption expenditure	163 355	167 232	167 158	169 875	170 258	171 986	171 677	173 682 p
34	Individual consumption expenditure	107 237	110 854	111 659	114 423	113 518	114 934	115 028	115 861 p
35	Collective consumption expenditure	56 118	56 378	55 499	55 452	56 740	57 052	56 649	57 821 p
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0 p
37	Saving, gross	-2 707	-1 871	-1 242	733	6 391	8 740	10 796	26 763 p
38	Saving, net	-22 428	-22 459	-22 265	-20 705	-15 451	-13 377	-11 417	4 287 p
Capital account									
39	Consumption of fixed capital	19 721	20 588	21 023	21 438	21 842	22 117	22 213	22 476 p
40	Capital transfers, receivable	2 088	2 190	1 955	1 718	2 177	1 971	2 280	2 399 p
41	Capital taxes	1 815	1 717	1 538	1 383	1 731	1 525	1 614	1 845 p
42	Other capital transfers and investment grants, receivable	273	473	417	335	446	446	666	554 p
43	Capital transfers, payable	6 445	6 426	4 128	4 287	5 082	3 816	4 625	4 309 p
44	Gross capital formation and acquisitions of non-produced assets	26 474	25 415	24 157	23 228	18 983	21 923	22 470	22 280 p
45	Gross capital formation	26 628	26 357	25 732	24 178	23 786	23 323	24 535	24 603 p
46	Gross fixed capital formation	26 578	26 207	25 714	24 158	23 757	23 298	24 510	24 498 p
47	Changes in inv. and acquisitions less disposals of valuables	50	150	18	20	29	25	25	105 p
48	Acquisitions less disposals of non-produced non-financial assets	-154	-942	-1 575	-950	-4 803	-1 400	-2 065	-2 323 p
49	Net lending (+)/Net borrowing (-)	-33 538	-31 522	-27 572	-25 064	-15 497	-15 028	-14 019	2 573 p
50	Total expenditure	297 480	304 107	302 010	303 865	302 036	306 204	306 759	305 249 p
51	Total revenue	263 942	272 585	274 438	278 801	286 539	291 176	292 740	307 822 p

NETHERLANDS

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-33 782	-31 590	-28 608	-25 423	-15 406	-14 874	-13 624 p	2 554 p
53 Total financial assets	-27 014	-4 144	-9 666	7 684	-4 381	-6 006	-18 013 p	-3 441 p
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0 p	0 p
55 Currency and deposits	-800	-3 859	-182	852	-3 463	-864	-642 p	1 146 p
56 Debt securities	22 622	-1 664	-1 355	-2 277	-5 565	-4 808	-951 p	-909 p
57 Loans	-27 640	-1 110	950	8 804	2 976	325	-3 905 p	-1 620 p
58 Equity and investment fund shares/units	-25 640	-1 558	-6 787	748	1 356	-1 451	-4 527 p	-3 004 p
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0 p	0 p
60 Financial derivatives and employee stock options	932	194	511	214	1 536	-1 035	-5 753 p	-6 512 p
61 Other accounts receivable	3 512	3 853	-2 803	-657	-1 221	1 827	-2 235 p	7 458 p
62 Financial liabilities	6 768	27 446	18 942	33 107	11 025	8 868	-4 389 p	-5 995 p
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0 p	0 p
64 Currency and deposits	-875	-320	306	-507	94	-136	877 p	1 997 p
65 Debt securities	-11 512	26 279	15 702	23 929	17 393	9 481	-9 218 p	-3 596 p
66 Loans	17 673	-1 951	5 734	10 902	-6 598	-1 237	-419 p	-2 478 p
67 Equity and investment fund shares/units	0	0	0	0	0	0	0 p	0 p
68 Insurance pension and standardised guarantees	0	0	0	0	0	0	0 p	0 p
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0 p	0 p
70 Other accounts payable	1 482	3 438	-2 800	-1 217	136	760	4 371 p	-1 918 p
Financial balance sheet								
71 Financial net worth	-171 549	-204 249	-238 916	-255 811	-261 657	-290 636	-289 913	-285 328 p
72 Financial assets	224 125	225 000	223 562	245 284	238 505	247 848	239 578	243 906 p
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0 p
74 Currency and deposits	18 426	14 603	14 365	14 985	11 469	10 408	9 720	10 488 p
75 Debt securities	23 988	23 514	22 448	20 067	14 157	9 738	8 779	7 965 p
76 Loans	49 628	48 329	49 301	57 986	67 723	67 927	63 184	58 157 p
77 Equity and investment fund shares/units	86 099	86 704	81 546	93 465	90 275	89 173	95 296	99 523 p
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0 p
79 Financial derivatives and employee stock options	-225	1 830	9 089	12 726	9 714	23 619	17 891	15 584 p
80 Other accounts receivable	46 209	50 020	46 813	46 055	45 167	46 983	44 708	52 189 p
81 Financial liabilities	395 674	429 249	462 478	501 095	500 162	538 484	529 491	529 234 p
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0 p
83 Currency and deposits	1 689	1 369	1 675	1 168	1 262	1 126	2 003	4 000 p
84 Debt securities	287 054	317 993	347 693	377 652	377 876	416 696	402 976	404 089 p
85 Loans	79 302	78 673	84 674	95 064	93 392	92 102	91 505	89 071 p
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0 p
87 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0 p
88 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0 p
89 Other accounts payable	27 629	31 214	28 436	27 211	27 632	28 560	33 007	32 074 p
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	40 007	40 208	39 533	39 665	45 052	45 522	45 973	47 014 p
2 Intermediate consumption	13 750	13 092	12 503	12 254	13 449	13 415	13 352	13 720 p
3 Value added, gross	26 257	27 116	27 030	27 411	31 603	32 107	32 621	33 294 p
4 Value added, net	17 235	17 669	17 400	17 600	21 276	21 660	22 039	22 552 p
Generation of income account								
5 Compensation of employees, payable	17 213	17 637	17 353	17 557	21 148	21 516	21 905	22 417 p
6 Operating surplus, net	0	0	0	0	0	0	0	0 p
Allocation of primary income account								
7 Taxes on production and imports, receivable	63 458	66 518	64 654	63 239	66 206	69 788	70 746	76 087 p
8 Subsidies, payable	5 090	5 499	5 206	4 775	3 789	3 904	3 867	4 472 p
9 Interest, payable	11 446	10 322	10 507	9 793	9 207	9 009	8 269	7 535 p
10 Balance of primary incomes, net	62 043	64 661	62 433	64 969	71 450	69 983	66 914	69 909 p
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	64 271	66 559	64 959	61 884	62 133	67 070	74 263	77 890 p
12 Social contributions, receivable	1 838	1 776	1 901	1 710	1 745	1 713	1 618	1 664 p
13 Actual social contributions	0	0	0	0	0	0	0	0 p
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	2 536	3 096	2 869	3 082	3 491	3 528	3 293	3 850 p
16 Social benefits other than social transfers in kind, payable	15 124	16 043	17 152	16 892	17 587	16 395	15 725	16 245 p
17 Social transfers in kind (via market producers), payable	5 862	5 857	5 888	5 372	5 161	5 284	5 536	6 152 p
18 Other current transfers, payable	88 217	92 718	90 729	92 799	84 683	89 972	97 686	95 841 p
19 Disposable income, net	27 347	27 331	24 281	21 954	36 549	35 873	32 677	41 227 p
Use of disposable income account								
20 Final consumption expenditure	37 154	36 933	35 651	35 526	40 468	40 879	41 117	42 593 p
21 Individual consumption expenditure	8 291	8 517	8 193	7 639	7 364	7 481	7 806	8 452 p
22 Collective consumption expenditure	28 863	28 416	27 458	27 887	33 104	33 398	33 311	34 141 p
23 Saving, gross	-785	-155	-1 740	-3 761	6 408	5 441	2 142	9 376 p
24 Saving, net	-9 807	-9 602	-11 370	-13 572	-3 919	-5 006	-8 440	-1 366 p
Capital account								
25 Capital transfers, receivable	2 891	3 122	3 115	2 206	2 710	3 582	3 346	2 938 p
26 Capital transfers, payable	10 076	13 993	6 455	6 102	7 136	5 829	7 583	6 092 p
27 Gross capital formation	11 256	11 883	11 664	10 840	10 593	10 803	11 728	11 625 p
28 Acquisitions less disposals of non-produced non-financial assets	319	170	6	81	-3 821	-533	-1 206	-46 p
29 Net lending (+)/Net borrowing (-)	-19 545	-23 079	-16 750	-18 578	-4 790	-7 076	-12 617	-5 357 p
30 Total expenditure	178 462	187 324	177 587	176 571	169 072	175 798	184 583	184 192 p
31 Total revenue	158 917	164 245	160 837	157 993	164 282	168 722	171 966	178 835 p

NETHERLANDS

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-19 665	-23 091	-17 636	-19 097	-4 622	-7 179	-12 222 p	-5 166 p
33 Total financial assets	-16 609	-3 227	-760	16 041	10 987	879	-12 994 p	-6 080 p
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0 p	0 p
35 Currency and deposits	-3 563	56	261	-151	435	966	-429 p	898 p
36 Debt securities	18 348	-3 350	-2 622	-2 138	-4 482	-3 916	125 p	24 p
37 Loans	-27 364	-2 644	6 860	17 590	11 609	5 975	-562 p	-3 792 p
38 Equity and investment fund shares/units	-8 007	-496	-5 514	1 099	1 678	-1 238	-4 451 p	-3 144 p
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0 p	0 p
40 Financial derivatives and employee stock options	932	194	511	214	1 536	-1 037	-5 753 p	-6 512 p
41 Other accounts receivable	3 045	3 013	-256	-573	211	129	-1 924 p	6 446 p
42 Financial liabilities	3 056	19 864	16 876	35 138	15 609	8 058	-772 p	-914 p
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0 p	0 p
44 Currency and deposits	-2 297	-1 479	-3 593	2 607	5 848	-8	7 421 p	5 206 p
45 Debt securities	-10 964	26 737	15 763	23 947	17 357	9 295	-9 366 p	-3 828 p
46 Loans	15 790	-5 853	3 801	8 734	-7 683	-30	-872 p	-1 935 p
47 Equity and investment fund shares/units	0	0	0	0	0	0	0 p	0 p
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0 p	0 p
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0 p	0 p
50 Other accounts payable	527	459	905	-150	87	-1 199	2 045 p	-357 p
Financial balance sheet								
51 Financial net worth	-178 291	-202 055	-226 407	-239 961	-235 423	-256 865	-255 614	-258 782 p
52 Financial assets	166 322	168 312	175 052	202 530	210 254	226 696	222 806	224 454 p
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0 p
54 Currency and deposits	1 745	1 802	2 064	1 913	2 518	3 598	2 873	3 375 p
55 Debt securities	16 558	14 470	12 148	9 860	4 857	1 258	1 523	1 630 p
56 Loans	46 621	43 976	50 837	68 427	85 961	91 900	90 744	83 550 p
57 Equity and investment fund shares/units	64 234	65 813	60 550	69 804	67 509	66 343	71 770	75 851 p
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0 p
59 Financial derivatives and employee stock options	-203	1 878	9 343	12 993	9 859	23 846	18 095	15 788 p
60 Other accounts receivable	37 367	40 373	40 110	39 533	39 550	39 751	37 801	44 260 p
61 Financial liabilities	344 613	370 367	401 459	442 491	445 677	483 561	478 420	483 236 p
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0 p
63 Currency and deposits	14 461	12 982	9 389	11 996	17 212	17 204	24 625	29 831 p
64 Debt securities	286 962	318 357	348 127	378 114	378 332	416 976	403 131	404 015 p
65 Loans	33 753	29 152	33 165	41 755	38 676	38 725	37 877	35 969 p
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0 p
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0 p
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0 p
69 Other accounts payable	9 437	9 876	10 778	10 626	11 457	10 656	12 787	13 421 p
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	78 122	79 997	79 418	78 648	74 399	75 019	73 858	75 470 p
2 Intermediate consumption	27 578	27 789	26 985	25 767	24 981	25 615	25 595	26 294 p
3 Value added, gross	50 544	52 208	52 433	52 881	49 418	49 404	48 263	49 176 p
4 Value added, net	40 020	41 227	41 182	41 386	38 027	37 854	36 743	37 553 p
Generation of income account								
5 Compensation of employees, payable	39 848	40 996	40 911	41 100	37 580	37 342	36 279	37 082 p
6 Operating surplus, net	0	0	0	0	0	0	0	0 p
Allocation of primary income account								
7 Taxes on production and imports, receivable	4 688	4 843	5 031	5 227	5 224	5 393	5 635	5 704 p
8 Subsidies, payable	2 921	3 042	2 956	2 759	2 544	2 462	2 321	2 330 p
9 Interest, payable	1 406	1 269	1 216	1 017	885	621	400	218 p
10 Balance of primary incomes, net	3 672	3 471	3 708	4 229	4 315	4 650	5 192	5 220 p
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	3 422	3 575	3 670	3 749	3 813	3 982	4 042	4 108 p
12 Social contributions, receivable	1 725	1 708	1 599	1 603	1 613	1 544	1 484	1 389 p
13 Actual social contributions	0	0	0	0	0	0	0	0 p
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	64 342	65 457	65 997	65 131	61 403	61 355	66 166	68 816 p
16 Social benefits other than social transfers in kind, payable	6 325	6 524	6 636	6 711	7 099	7 581	7 365	7 629 p
17 Social transfers in kind (via market producers), payable	3 325	3 529	3 402	3 255	3 064	2 850	9 291	9 249 p
18 Other current transfers, payable	2 618	2 783	2 884	2 694	2 359	1 823	2 102	1 864 p
19 Disposable income, net	64 218	64 904	65 454	65 307	61 686	62 127	67 417	70 038 p
Use of disposable income account								
20 Final consumption expenditure	68 033	70 123	69 681	68 745	64 736	65 038	70 474	71 886 p
21 Individual consumption expenditure	40 778	42 161	41 640	41 180	41 100	41 384	47 135	48 205 p
22 Collective consumption expenditure	27 255	27 962	28 041	27 565	23 636	23 654	23 339	23 681 p
23 Saving, gross	6 709	5 762	7 024	8 057	8 341	8 639	8 463	9 775 p
24 Saving, net	-3 815	-5 219	-4 227	-3 438	-3 050	-2 911	-3 057	-1 848 p
Capital account								
25 Capital transfers, receivable	4 471	3 077	3 105	2 626	2 781	2 824	3 926	2 355 p
26 Capital transfers, payable	1 643	2 216	1 938	1 317	1 260	1 405	1 820	951 p
27 Gross capital formation	15 254	14 405	13 983	13 279	13 130	12 499	12 724	12 917 p
28 Acquisitions less disposals of non-produced non-financial assets	-473	-1 112	-1 581	-1 031	-982	-867	-859	-2 277 p
29 Net lending (+)/Net borrowing (-)	-5 244	-6 670	-4 211	-2 882	-2 286	-1 574	-1 296	539 p
30 Total expenditure	100 971	101 995	99 894	97 390	92 469	91 905	97 553	96 784 p
31 Total revenue	95 727	95 325	95 683	94 508	90 183	90 331	96 257	97 323 p

NETHERLANDS

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-5 372	-6 723	-4 361	-2 733	-2 364	-1 317	-1 296 p	329 p
33 Total financial assets	-2 701	-2 477	-2 682	-1 701	-1 395	-4 049	-1 395 p	-875 p
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0 p	0 p
35 Currency and deposits	2 658	-2 584	-172	1 220	1 856	-1 296	1 172 p	1 161 p
36 Debt securities	4 769	1 989	1 467	-125	-1 120	-963	-1 231 p	-1 016 p
37 Loans	6 768	-928	-2 477	-1 117	-2 176	-883	-1 760 p	-988 p
38 Equity and investment fund shares/units	-17 633	-1 062	-1 273	-351	-322	-213	-76 p	140 p
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0 p	0 p
40 Financial derivatives and employee stock options	0	0	0	0	0	2	0 p	0 p
41 Other accounts receivable	737	108	-227	-1 328	367	-696	500 p	-172 p
42 Financial liabilities	2 671	4 246	1 679	1 032	969	-2 732	-99 p	-1 204 p
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0 p	0 p
44 Currency and deposits	0	0	0	0	0	0	0 p	0 p
45 Debt securities	-53	-155	139	-4	-1	115	-7 p	149 p
46 Loans	2 240	4 093	2 255	2 213	1 078	-1 235	466 p	-193 p
47 Equity and investment fund shares/units	0	0	0	0	0	0	0 p	0 p
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0 p	0 p
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0 p	0 p
50 Other accounts payable	484	308	-715	-1 177	-108	-1 612	-558 p	-1 160 p
Financial balance sheet								
51 Financial net worth	8 781	1 621	-2 083	-1 831	-3 795	-4 954	-5 376	-5 014 p
52 Financial assets	82 605	79 928	78 072	79 005	76 515	72 315	71 576	70 735 p
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0 p
54 Currency and deposits	17 468	14 919	14 690	15 678	16 679	15 072	16 494	17 673 p
55 Debt securities	8 300	10 215	11 680	11 611	10 690	9 816	8 452	7 451 p
56 Loans	20 083	18 967	16 511	15 275	13 142	12 174	10 170	9 177 p
57 Equity and investment fund shares/units	21 865	20 891	20 996	23 661	22 766	22 830	23 526	23 672 p
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0 p
59 Financial derivatives and employee stock options	-22	-48	-254	-267	-145	-227	-204	-204 p
60 Other accounts receivable	14 911	14 984	14 449	13 047	13 383	12 650	13 138	12 966 p
61 Financial liabilities	73 824	78 307	80 155	80 836	80 310	77 269	76 952	75 749 p
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0 p
63 Currency and deposits	0	0	0	0	0	0	0	0 p
64 Debt securities	962	807	946	942	934	1 056	1 041	1 190 p
65 Loans	47 254	51 417	53 727	55 572	56 179	54 812	55 076	54 900 p
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0 p
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0 p
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0 p
69 Other accounts payable	25 608	26 083	25 482	24 322	23 197	21 401	20 835	19 659 p
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	4 598	4 675	4 917	6 178	5 009	5 566	4 624	2 443 p
2 Intermediate consumption	2 900	3 027	3 316	4 587	3 415	3 876	3 041	852 p
3 Value added, gross	1 698	1 648	1 601	1 591	1 594	1 690	1 583	1 591 p
4 Value added, net	1 523	1 488	1 459	1 459	1 470	1 570	1 472	1 480 p
Generation of income account								
5 Compensation of employees, payable	1 518	1 483	1 454	1 456	1 465	1 565	1 467	1 475 p
6 Operating surplus, net	0	0	0	0	0	0	0	0 p
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0 p
8 Subsidies, payable	2 099	1 857	1 512	1 395	1 878	1 655	1 616	1 604 p
9 Interest, payable	131	98	217	68	39	45	3	0 p
10 Balance of primary incomes, net	-1 833	-1 808	-1 591	-1 383	-1 851	-1 645	-1 573	-1 563 p
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0 p
12 Social contributions, receivable	78 900	82 793	88 526	94 900	97 428	98 674	96 484	104 311 p
13 Actual social contributions	78 839	82 732	88 470	94 844	97 372	98 616	96 426	104 253 p
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	17 600	19 133	16 725	19 359	14 743	18 573	21 362	20 693 p
16 Social benefits other than social transfers in kind, payable	44 427	46 625	47 577	49 816	52 317	53 576	54 726	55 327 p
17 Social transfers in kind (via market producers), payable	53 593	55 517	56 923	59 440	60 059	60 518	55 479	56 778 p
18 Other current transfers, payable	878	955	925	1 151	1 431	1 417	1 381	1 410 p
19 Disposable income, net	49 362	52 538	55 158	61 909	56 572	60 609	60 166	66 704 p
Use of disposable income account								
20 Final consumption expenditure	58 168	60 176	61 826	65 604	65 054	66 069	60 086	59 203 p
21 Individual consumption expenditure	58 168	60 176	61 826	65 604	65 054	66 069	60 087	59 204 p
22 Collective consumption expenditure	0	0	0	0	0	0	-1	-1 p
23 Saving, gross	-8 631	-7 478	-6 526	-3 563	-8 358	-5 340	191	7 612 p
24 Saving, net	-8 806	-7 638	-6 668	-3 695	-8 482	-5 460	80	7 501 p
Capital account								
25 Capital transfers, receivable	0	5 774	0	18	0	0	0	0 p
26 Capital transfers, payable	0	0	0	0	0	1 017	214	160 p
27 Gross capital formation	118	69	85	59	63	21	83	61 p
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0 p
29 Net lending (+)/Net borrowing (-)	-8 749	-1 773	-6 611	-3 604	-8 421	-6 378	-106	7 391 p
30 Total expenditure	105 669	109 636	112 014	117 975	120 672	123 695	118 015	117 672 p
31 Total revenue	96 920	107 863	105 403	114 371	112 251	117 317	117 909	125 063 p

NETHERLANDS

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-8 745	-1 776	-6 611	-3 593	-8 420	-6 378	-106 p	7 391 p
33	Total financial assets	-1 057	-1 859	-3 831	3 021	-1 210	-24	4 461 p	2 971 p
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0 p	0 p
35	Currency and deposits	-1 317	-2 490	-4 170	2 897	0	-406	5 159 p	2 296 p
36	Debt securities	0	0	0	0	0	0	0 p	0 p
37	Loans	0	0	0	0	0	0	0 p	0 p
38	Equity and investment fund shares/units	0	0	0	0	0	0	0 p	0 p
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0 p	0 p
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0 p	0 p
41	Other accounts receivable	260	631	339	124	-1 210	382	-698 p	675 p
42	Financial liabilities	7 688	-83	2 780	6 614	7 210	6 354	4 567 p	-4 420 p
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0 p	0 p
44	Currency and deposits	0	0	0	0	0	0	0 p	0 p
45	Debt securities	0	0	0	0	0	0	0 p	0 p
46	Loans	6 687	-2 653	3 111	7 624	6 464	4 795	1 570 p	-3 510 p
47	Equity and investment fund shares/units	0	0	0	0	0	0	0 p	0 p
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0 p	0 p
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0 p	0 p
50	Other accounts payable	1 001	2 570	-331	-1 010	746	1 559	2 997 p	-910 p
Financial balance sheet									
51	Financial net worth	-2 039	-3 815	-10 426	-14 019	-22 439	-28 817	-28 923	-21 532 p
52	Financial assets	22 005	20 146	16 315	19 336	18 126	18 102	22 563	25 534 p
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0 p
54	Currency and deposits	11 985	9 495	5 325	8 222	8 222	7 816	12 975	15 271 p
55	Debt securities	0	0	0	0	0	0	0	0 p
56	Loans	0	0	0	0	0	0	0	0 p
57	Equity and investment fund shares/units	0	0	0	0	0	0	0	0 p
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0 p
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0 p
60	Other accounts receivable	10 020	10 651	10 990	11 114	9 904	10 286	9 588	10 263 p
61	Financial liabilities	24 044	23 961	26 741	33 355	40 565	46 919	51 486	47 066 p
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0 p
63	Currency and deposits	0	0	0	0	0	0	0	0 p
64	Debt securities	0	0	0	0	0	0	0	0 p
65	Loans	15 371	12 718	15 829	23 453	29 917	34 712	36 282	32 772 p
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0 p
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0 p
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0 p
69	Other accounts payable	8 673	11 243	10 912	9 902	10 648	12 207	15 204	14 294 p

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/67bff>.

Source: Netherlands Central Bureau of Statistics (CBS) via Eurostat.

NETHERLANDS

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	220 117	229 489	231 878	233 695	239 893	249 689	255 886	272 998
2 Total tax receipts and actual social contributions	216 493	225 944	228 322	230 326	236 479	246 374	252 726	269 887
3 Total tax receipts	137 654	143 212	139 852	135 482	139 107	147 758	156 300	165 634
4 Taxes on production and imports	68 146	71 361	69 685	68 466	71 430	75 181	76 381	81 791
5 Taxes on products	61 598	64 599	62 700	61 248	63 406	64 709	67 270	72 508
6 Value added type taxes	40 086	42 654	41 610	41 699	42 424	42 708	44 879	48 557
7 Taxes and duties on imports, excluding VAT	6 192	7 843	7 059	6 761	6 912	7 311	7 866	9 533
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	6 192	7 843	7 059	6 761	6 912	7 311	7 866	9 533
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	6 125	7 785	7 032	6 718	6 816	7 203	7 866	9 533
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	67	58	27	43	96	108	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	15 320	14 102	14 031	12 788	14 070	14 690	14 525	14 418
17 Excise duties and consumption taxes	7 653	6 458	7 359	7 363	6 953	7 339	6 900	6 163
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	2 750	2 785	1 931	1 128	1 104	1 566	1 772	2 292
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	222	221	238	230	239	220	238	241
23 Taxes on insurance premiums	802	803	992	1 102	2 247	2 258	2 375	2 465
24 Other taxes on specific services	99	0	0	0	0	0	0	0
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	3 794	3 835	3 511	2 965	3 527	3 307	3 240	3 257
29 Other taxes on production	6 548	6 762	6 985	7 218	8 024	10 472	9 111	9 283
30 Taxes on land, buildings or other structures	3 675	3 817	3 982	4 083	4 756	5 999	5 868	6 061
31 Taxes on the use of fixed assets	918	976	976	968	959	1 048	1 069	1 076
32 Total wage bill and payroll taxes	616	609	541	165	804	951	208	163
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	328	326	335	316	139	33	0	0
35 Taxes on pollution	874	883	977	957	660	775	785	805
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	137	151	174	729	706	1 666	1 181	1 178
38 Current taxes on income and wealth	67 693	70 134	68 629	65 633	65 946	71 052	78 305	81 998
39 Taxes on income	61 489	63 581	61 929	58 869	59 085	63 671	70 849	74 431
40 Taxes on individual or household income including holding gains	47 974	48 771	47 646	44 943	44 592	46 361	52 167	50 935
41 Taxes on individual or household income excl. holding gains	47 974	48 771	47 646	44 943	44 592	46 361	52 167	50 935
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	13 293	14 589	14 046	13 697	14 255	17 090	18 444	23 255
44 Taxes on income or profits of corporations excl. holding gains	13 293	14 589	14 046	13 697	14 255	17 090	18 444	23 255
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	222	221	237	229	238	220	238	241
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	0
50 Other current taxes	6 204	6 553	6 700	6 764	6 861	7 381	7 456	7 567
51 Current taxes on capital	25	23	11	2	1	0	0	0
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	0	0	0	0	0	0	0	0
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	6 179	6 530	6 689	6 762	6 860	7 381	7 456	7 567
57 Capital taxes	1 815	1 717	1 538	1 383	1 731	1 525	1 614	1 845
58 Taxes on capital transfers	1 813	1 721	1 536	1 382	1 730	1 525	1 614	1 845
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	2	-4	2	1	1	0	0	0
61 Actual social contributions	78 839	82 732	88 470	94 844	97 372	98 616	96 426	104 253
62 Employers' actual social contributions	28 221	29 351	30 241	32 623	31 603	34 996	34 614	36 578
63 Compulsory	28 221	29 351	30 241	32 623	31 603	34 996	34 614	36 578
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	39 988	41 637	45 419	49 155	49 327	48 351	48 213	52 787
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	3 624	3 545	3 556	3 369	3 414	3 315	3 160	3 111
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

NETHERLANDS

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	131 380	136 574	133 050	128 215	131 814	140 096	148 241	157 486
2 Total tax receipts and actual social contributions	129 542	134 798	131 149	126 505	130 069	138 383	146 623	155 822
3 Total tax receipts	129 542	134 798	131 149	126 505	130 069	138 383	146 623	155 822
4 Taxes on production and imports	63 458	66 518	64 654	63 239	66 206	69 788	70 746	76 087
5 Taxes on products	61 598	64 599	62 700	61 248	63 406	64 709	67 270	72 508
6 Other taxes on production	1 860	1 919	1 954	1 991	2 800	5 079	3 476	3 579
7 Current taxes on income and wealth	64 271	66 559	64 959	61 884	62 133	67 070	74 263	77 890
8 Taxes on income	61 489	63 581	61 929	58 869	59 085	63 671	70 849	74 431
9 Other current taxes	2 782	2 978	3 030	3 015	3 048	3 399	3 414	3 459
10 Capital taxes	1 813	1 721	1 536	1 382	1 730	1 525	1 614	1 845
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	1 838	1 776	1 901	1 710	1 745	1 713	1 618	1 664
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	9 837	10 122	10 302	10 580	10 651	10 919	11 161	11 201
2 Total tax receipts and actual social contributions	8 112	8 414	8 703	8 977	9 038	9 375	9 677	9 812
3 Total tax receipts	8 112	8 414	8 703	8 977	9 038	9 375	9 677	9 812
4 Taxes on production and imports	4 688	4 843	5 031	5 227	5 224	5 393	5 635	5 704
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	4 688	4 843	5 031	5 227	5 224	5 393	5 635	5 704
7 Current taxes on income and wealth	3 422	3 575	3 670	3 749	3 813	3 982	4 042	4 108
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	3 422	3 575	3 670	3 749	3 813	3 982	4 042	4 108
10 Capital taxes	2	-4	2	1	1	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	1 725	1 708	1 599	1 603	1 613	1 544	1 484	1 389
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	78 900	82 793	88 526	94 900	97 428	98 674	96 484	104 311
2 Total tax receipts and actual social contributions	78 839	82 732	88 470	94 844	97 372	98 616	96 426	104 253
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	78 839	82 732	88 470	94 844	97 372	98 616	96 426	104 253
12 Imputed social contributions	61	61	56	56	56	58	58	58
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/61ea4>.

Source: Netherlands Central Bureau of Statistics (CBS) via Eurostat.

NETHERLANDS

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	297 480	304 107	302 010	303 865	302 036	306 204	306 759	305 249 p
2 General public services	34 044	35 801	34 136	33 612	33 472	34 764	33 986	30 304 p
3 Defence	8 481	8 079	8 167	7 512	7 541	7 325	7 738	8 253 p
4 Public order and safety	12 305	12 270	12 204	12 477	12 880	12 353	12 625	13 019 p
5 Economic affairs	33 505	33 110	30 726	28 770	25 062	27 639	27 173	27 446 p
6 Environment protection	10 546	10 286	10 295	10 073	10 076	9 770	10 412	9 571 p
7 Housing and community amenities	4 160	3 758	3 044	3 322	3 437	3 051	2 313	2 189 p
8 Health	47 917	49 544	50 917	53 640	53 561	54 044	55 385	54 064 p
9 Recreation, culture and religion	11 132	11 101	10 808	10 382	10 024	9 644	9 575	9 431 p
10 Education	34 914	35 626	35 531	35 675	35 268	35 727	36 096	37 157 p
11 Social protection	100 476	104 532	106 182	108 402	110 715	111 887	111 456	113 815 p
<i>of which:</i>								
12 Compensation of employees	58 579	60 116	59 718	60 113	60 193	60 423	59 651	60 974 p
13 General public services	5 848	6 103	5 990	6 003	6 159	6 334	6 440	6 761 p
14 Defence	4 507	4 546	4 501	4 600	4 560	4 584	4 511	4 540 p
15 Public order and safety	7 165	7 285	7 309	7 512	7 827	7 694	7 803	7 894 p
16 Economic affairs	4 819	5 001	5 048	5 082	5 139	5 296	5 273	5 370 p
17 Environment protection	2 127	2 191	2 209	2 191	2 158	1 980	1 972	2 016 p
18 Housing and community amenities	1 545	1 590	1 591	1 639	1 486	1 292	1 325	1 321 p
19 Health	1 607	1 730	1 711	1 723	1 783	1 813	1 884	1 989 p
20 Recreation, culture and religion	3 076	3 192	3 179	3 048	3 008	2 874	2 689	2 661 p
21 Education	20 322	20 872	20 745	20 876	20 776	21 066	21 359	22 052 p
22 Social protection	7 563	7 606	7 435	7 439	7 297	7 490	6 395	6 370 p
23 Gross capital formation	26 628	26 357	25 732	24 178	23 786	23 323	24 535	24 603 p
24 General public services	3 793	3 794	3 764	3 721	3 247	3 473	3 646	3 892 p
25 Defence	1 261	1 195	1 473	888	750	399	815	931 p
26 Public order and safety	1 112	1 019	1 042	1 063	1 132	852	823	1 029 p
27 Economic affairs	9 526	10 152	9 802	9 286	9 547	9 755	10 322	9 449 p
28 Environment protection	2 856	2 669	2 692	2 734	2 704	2 351	2 490	2 617 p
29 Housing and community amenities	1 437	1 379	1 118	913	1 008	937	789	808 p
30 Health	734	853	787	775	843	886	887	919 p
31 Recreation, culture and religion	1 424	1 334	1 177	1 026	975	948	900	995 p
32 Education	3 786	3 430	3 390	3 246	3 089	3 271	3 206	3 268 p
33 Social protection	699	532	487	526	491	451	657	695 p
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	178 462	187 324	177 587	176 571	169 072	175 798	184 583	184 192 p
2 General public services	48 603	51 664	50 349	48 206	47 914	49 871	58 714	56 429 p
3 Defence	8 489	8 086	8 174	7 520	7 541	7 325	7 741	8 256 p
4 Public order and safety	11 088	11 047	11 350	11 343	11 491	11 080	11 214	11 537 p
5 Economic affairs	22 987	21 847	20 047	19 104	16 061	18 698	18 422	17 731 p
6 Environment protection	1 802	1 427	1 444	1 087	1 056	679	641	891 p
7 Housing and community amenities	2 022	1 128	792	641	891	941	414	442 p
8 Health	11 307	17 299	12 155	12 322	10 170	10 697	11 537	11 114 p
9 Recreation, culture and religion	2 281	2 347	2 129	2 222	1 860	1 986	2 016	2 132 p
10 Education	28 877	28 595	29 493	30 243	30 806	30 644	32 163	32 660 p
11 Social protection	41 006	43 884	41 654	43 883	41 282	43 877	41 721	43 000 p
III.4 LOCAL GOVERNMENT								
1 Total expenditure	100 971	101 995	99 894	97 390	92 469	91 905	97 553	96 784 p
2 General public services	7 823	7 842	7 549	7 193	7 121	7 039	6 812	6 674 p
3 Defence	0	0	0	0	0	0	0	0 p
4 Public order and safety	6 746	6 779	7 212	6 986	2 703	2 497	2 548	2 598 p
5 Economic affairs	15 680	16 018	14 969	13 695	13 686	13 634	13 602	12 977 p
6 Environment protection	9 540	9 482	9 502	9 363	9 463	9 311	10 101	9 100 p
7 Housing and community amenities	3 535	3 141	2 537	2 895	2 735	2 288	1 997	1 808 p
8 Health	1 543	1 630	1 669	1 727	1 725	1 728	3 296	3 329 p
9 Recreation, culture and religion	9 134	9 061	8 949	8 438	8 334	7 811	7 743	7 501 p
10 Education	28 370	28 960	28 801	28 521	28 236	28 765	28 872	29 741 p
11 Social protection	18 600	19 082	18 706	18 572	18 466	18 832	22 582	23 056 p
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	105 669	109 636	112 014	117 975	120 672	123 695	118 015	117 672 p
2 General public services	131	98	217	68	39	1 062	2	-1 p
3 Defence	0	0	0	0	0	0	0	0 p
4 Public order and safety	0	0	0	0	71	71	86	82 p
5 Economic affairs	1 245	1 212	1 130	1 031	580	544	491	472 p
6 Environment protection	0	0	0	0	0	0	0	0 p
7 Housing and community amenities	0	0	0	0	0	0	0	0 p
8 Health	42 484	43 991	45 369	48 041	48 748	49 139	48 494	47 284 p
9 Recreation, culture and religion	0	0	0	0	0	0	0	0 p
10 Education	194	229	238	229	366	184	183	196 p
11 Social protection	61 615	64 106	65 060	68 606	70 868	72 695	68 759	69 639 p

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/59cc4>.

Source: Netherlands Central Bureau of Statistics (CBS) via Eurostat.

NEW ZEALAND

Table I. General government account (SNA 2008, simplified presentation)

Million NZD

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	24 130	24 777	25 622	26 183	27 021	27 872	29 008	..
b	Saving, net	-1 534	-3 239	-2 181	66	3 317	4 709	4 606	..
c	Net lending (+)/Net borrowing (-)	-5 400	-14 328	-8 556	-4 685	-1 198	648	-67	..
d	Total revenue	76 022	82 770	84 710	87 252	92 470	97 111	99 305	..
	<i>of which:</i>								
e	Total tax receipts	57 899	60 682	63 317	67 248	71 534	75 635	77 779	..
f	Actual social contributions	..	..	..	..	..	..	..	..
g	Total expenditure	81 421	97 097	93 266	91 938	93 668	96 463	99 371	..
	<i>of which:</i>								
h	Interest	3 354	4 039	4 597	4 938	4 604	4 863	4 682	..
i	Compensation of employees	19 377	20 018	20 566	21 012	21 664	22 350	23 060	..
j	Social benefits and transfers in kind	30 580	31 759	32 406	33 094	33 866	34 989	35 857	..
k	Gross fixed capital formation	8 504	8 123	7 436	8 002	8 786	9 629	10 040	..
l	Total liabilities (consolidated)	..	..	..	..	..	..	..	..
m	Financial net worth	..	..	..	..	..	..	..	..
n	Deficit/Surplus	-5 400	-14 328	-8 556	-4 685	-1 198	648	-67	..
o	Maastricht debt	..	..	..	..	..	..	..	..
p	Gross domestic product	194 250	203 433	213 241	217 472	232 324	241 928	251 755	265 715 e
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	36 679	38 060	39 711	40 087	41 544	43 083	44 735	..
2	Market output and output for own final use	7 673	7 759	8 093	8 163	8 568	8 733	8 996	..
3	Non-market output	29 006	30 301	31 618	31 924	32 976	34 350	35 739	..
4	Payments for non-market output	0	0	0	0	0	0	0	..
5	Non-market output, other	29 006	30 301	31 618	31 924	32 976	34 350	35 739	..
6	Market output and payments for non-market output (2 + 4)	7 673	7 759	8 093	8 163	8 568	8 733	8 996	..
7	Intermediate consumption	12 549	13 283	14 089	13 903	14 523	15 210	15 727	..
8	Value added, gross	24 130	24 777	25 622	26 183	27 021	27 872	29 008	..
9	Consumption of fixed capital	4 513	4 582	4 725	4 863	5 000	5 235	5 655	..
10	Value added, net	19 617	20 195	20 897	21 320	22 021	22 637	23 353	..
Generation of income account									
11	Compensation of employees, payable	19 377	20 018	20 566	21 012	21 664	22 350	23 060	..
12	Other taxes on production, payable	240	229	282	258	295	292	284	..
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	..
14	Operating surplus, net	0	-52	49	50	62	-5	9	..
Allocation of primary income account									
15	Taxes on production and imports, receivable	23 480	25 949	28 476	29 347	30 825	32 520	34 032	..
16	Subsidies, payable	665	1 152	1 075	951	912	852	838	..
17	Property income, receivable	4 793	4 114	4 915	4 437	5 174	5 250	5 336	..
18	Property income, payable	3 354	4 039	4 597	4 938	4 604	4 863	4 682	..
19	Interest, payable	3 354	4 039	4 597	4 938	4 604	4 863	4 682	..
20	Other property income, payable	0	0	0	0	0	0	0	..
21	Balance of primary incomes, net	24 254	24 820	27 768	27 945	30 545	32 050	33 857	..
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	34 237	34 586	34 677	37 673	40 424	42 824	43 447	..
23	Social contributions, receivable	2 387	2 745	2 757	2 483	2 617	2 418	2 063	..
24	Actual social contributions	..	..	..	..	..	..	..	..
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	2 198	2 644	2 439	2 755	2 657	2 660	2 452	..
27	Current taxes on income and wealth, payable	130	604	445	748	1 005	598	48	..
28	Social benefits other than social transfers in kind, payable	21 422	22 292	22 618	23 175	23 563	24 133	24 652	..
29	Social transfers in kind (via market producers), payable	9 158	9 467	9 788	9 919	10 303	10 856	11 205	..
30	Social benefits and transfers in kind (via market producers), payable	30 580	31 759	32 406	33 094	33 866	34 989	35 857	..
31	Other current transfers, payable	4 894	5 369	5 353	5 024	5 080	5 306	5 568	..
32	Disposable income, net	36 630	36 530	39 225	41 909	46 595	49 915	51 551	..
Use of disposable income account									
33	Final consumption expenditure	38 164	39 769	41 406	41 843	43 278	45 206	46 945	..
34	Individual consumption expenditure	23 986	24 755	25 809	26 325	27 231	28 531	29 455	..
35	Collective consumption expenditure	14 178	15 014	15 597	15 518	16 047	16 675	17 490	..
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	..
37	Saving, gross	2 979	1 343	2 544	4 929	8 317	9 944	10 261	..
38	Saving, net	-1 534	-3 239	-2 181	66	3 317	4 709	4 606	..
Capital account									
39	Consumption of fixed capital	4 513	4 582	4 725	4 863	5 000	5 235	5 655	..
40	Capital transfers, receivable	1 253	4 972	3 353	2 395	2 204	2 706	2 979	..
41	Capital taxes	180	144	145	189	261	276	281	..
42	Other capital transfers and investment grants, receivable	1 073	4 828	3 208	2 206	1 943	2 430	2 698	..
43	Capital transfers, payable	811	12 171	5 877	2 999	2 218	2 423	2 867	..
44	Gross capital formation and acquisitions of non-produced assets	8 821	8 473	8 576	9 010	9 501	9 580	10 440	..
45	Gross capital formation	8 521	8 137	7 585	7 924	8 699	9 632	10 079	..
46	Gross fixed capital formation	8 504	8 123	7 436	8 002	8 786	9 629	10 040	..
47	Changes in inv. and acquisitions less disposals of valuables	17	14	149	-78	-87	3	39	..
48	Acquisitions less disposals of non-produced non-financial assets	300	336	991	1 086	802	-52	361	..
49	Net lending (+)/Net borrowing (-)	-5 400	-14 328	-8 556	-4 685	-1 198	648	-67	..
50	Total expenditure	81 421	97 097	93 266	91 938	93 668	96 463	99 371	..
51	Total revenue	76 022	82 770	84 710	87 252	92 470	97 111	99 305	..

NEW ZEALAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million NZD

	2009	2010	2011	2012	2013	2014	2015	2016	
I.2 CENTRAL GOVERNMENT									
Production account									
1	Output	30 816	31 857	33 062	33 585	34 914	36 200	37 588	..
2	Intermediate consumption	9 634	10 077	10 602	10 663	11 276	11 834	12 209	..
3	Value added, gross	21 182	21 780	22 460	22 922	23 638	24 366	25 379	..
4	Value added, net	17 957	18 498	19 062	19 427	20 061	20 608	21 274	..
Generation of income account									
5	Compensation of employees, payable	17 735	18 296	18 794	19 181	19 750	20 324	20 982	..
6	Operating surplus, net	-7	-16	-3	0	30	8	25	..
Allocation of primary income account									
7	Taxes on production and imports, receivable	19 446	21 686	24 036	24 796	26 059	27 504	28 685	..
8	Subsidies, payable	399	875	759	639	575	506	474	..
9	Interest, payable	2 986	3 545	4 119	4 416	4 030	4 205	4 024	..
10	Balance of primary incomes, net	20 455	21 021	23 720	23 832	26 164	27 578	28 984	..
Secondary distribution of income account									
11	Current taxes on income and wealth, receivable	34 160	34 519	34 609	37 600	40 343	42 727	43 341	..
12	Social contributions, receivable	2 387	2 745	2 757	2 483	2 617	2 418	2 063	..
13	Actual social contributions	..	..	..	..	..	..	..	..
14	Imputed social contributions	..	..	..	..	..	..	..	..
15	Other current transfers, receivable	1 283	1 417	1 099	1 554	1 532	1 519	1 154	..
16	Social benefits other than social transfers in kind, payable	21 422	22 292	22 618	23 175	23 563	24 133	24 652	..
17	Social transfers in kind (via market producers), payable	9 158	9 467	9 788	9 919	10 303	10 856	11 205	..
18	Other current transfers, payable	4 554	4 781	4 572	4 334	4 406	4 542	4 797	..
19	Disposable income, net	32 179	32 025	34 550	37 212	41 682	44 969	46 045	..
Use of disposable income account									
20	Final consumption expenditure	33 825	35 097	36 410	37 025	38 369	40 105	41 578	..
21	Individual consumption expenditure	23 354	24 091	25 076	25 588	26 390	27 674	28 545	..
22	Collective consumption expenditure	10 471	11 006	11 334	11 437	11 979	12 431	13 033	..
23	Saving, gross	1 579	210	1 538	3 682	6 890	8 622	8 572	..
24	Saving, net	-1 646	-3 072	-1 860	187	3 313	4 864	4 467	..
Capital account									
25	Capital transfers, receivable	29	3 887	1 995	704	767	918	1 190	..
26	Capital transfers, payable	685	11 996	5 688	2 823	2 071	2 262	2 714	..
27	Gross capital formation	5 408	5 605	5 099	4 626	5 593	6 293	6 896	..
28	Acquisitions less disposals of non-produced non-financial assets	78	155	853	487	520	-343	89	..
29	Net lending (+)/Net borrowing (-)	-4 563	-13 659	-8 107	-3 550	-527	1 328	63	..
30	Total expenditure	72 418	87 910	83 608	81 258	83 373	85 485	88 357	..
31	Total revenue	67 854	74 252	75 501	77 707	82 846	86 814	88 420	..
I.4 LOCAL GOVERNMENT									
Production account									
1	Output	5 864	6 204	6 649	6 501	6 630	6 883	7 147	..
2	Intermediate consumption	2 916	3 207	3 487	3 240	3 247	3 377	3 518	..
3	Value added, gross	2 948	2 997	3 162	3 261	3 383	3 506	3 629	..
4	Value added, net	1 660	1 697	1 835	1 893	1 960	2 029	2 079	..
Generation of income account									
5	Compensation of employees, payable	1 642	1 722	1 772	1 831	1 914	2 026	2 078	..
6	Operating surplus, net	7	-36	52	50	32	-13	-16	..
Allocation of primary income account									
7	Taxes on production and imports, receivable	4 034	4 263	4 440	4 551	4 766	5 016	5 347	..
8	Subsidies, payable	266	277	316	312	337	346	364	..
9	Interest, payable	368	494	478	522	574	658	658	..
10	Balance of primary incomes, net	3 799	3 799	4 048	4 113	4 381	4 472	4 873	..
Secondary distribution of income account									
11	Current taxes on income and wealth, receivable	77	67	68	73	81	97	106	..
12	Social contributions, receivable	..	..	..	..	..	..	..	..
13	Actual social contributions	..	..	..	..	..	..	..	..
14	Imputed social contributions	..	..	..	..	..	..	..	..
15	Other current transfers, receivable	915	1 227	1 340	1 201	1 125	1 141	1 298	..
16	Social benefits other than social transfers in kind, payable	..	..	..	..	..	..	..	..
17	Social transfers in kind (via market producers), payable	0	1	0	0	0	-1	..	..
18	Other current transfers, payable	340	588	781	690	674	764	771	..
19	Disposable income, net	4 451	4 505	4 675	4 697	4 913	4 946	5 506	..
Use of disposable income account									
20	Final consumption expenditure	4 339	4 672	4 996	4 818	4 909	5 101	5 367	..
21	Individual consumption expenditure	632	664	733	737	841	857	910	..
22	Collective consumption expenditure	3 707	4 008	4 263	4 081	4 068	4 244	4 457	..
23	Saving, gross	1 400	1 133	1 006	1 247	1 427	1 322	1 689	..
24	Saving, net	112	-167	-321	-121	4	-155	139	..
Capital account									
25	Capital transfers, receivable	1 225	1 086	1 357	1 690	1 437	1 789	1 789	..
26	Capital transfers, payable	126	175	189	176	147	161	153	..
27	Gross capital formation	3 113	2 532	2 486	3 298	3 106	3 339	3 183	..
28	Acquisitions less disposals of non-produced non-financial assets	222	181	138	599	282	291	272	..
29	Net lending (+)/Net borrowing (-)	-836	-669	-449	-1 135	-671	-680	-130	..
30	Total expenditure	9 003	9 186	9 658	10 680	10 295	10 978	11 014	..
31	Total revenue	8 167	8 518	9 209	9 545	9 624	10 298	10 884	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/42c5d>.

Source: Statistics New Zealand.

NEW ZEALAND

Table II. Detailed taxes and social contribution receipts

Million NZD

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	60 285	63 427	66 073	69 731	74 152	78 054	79 841	..
2 Total tax receipts and actual social contributions	57 899	60 682	63 317	67 248	71 534	75 635	77 779	..
3 Total tax receipts	57 899	60 682	63 317	67 248	71 534	75 635	77 779	..
4 Taxes on production and imports	23 479	25 949	28 477	29 348	30 825	32 520	34 032	..
5 Taxes on products	17 504	19 497	21 798	22 301	23 235	24 465	25 651	..
6 Value added type taxes	12 371	13 985	15 944	16 408	17 117	17 964	18 767	..
7 Taxes and duties on imports, excluding VAT	1 859	2 008	1 952	2 074	2 175	2 280	2 382	..
8 Import duties	1 859	2 008	1 952	2 074	2 175	2 280	2 382	..
9 Taxes on imports, excluding VAT and import duties	0	0	0	0	0	0	0	..
10 Levies on imported agricultural products	0	0	0	0	0	0	0	..
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	..
12 Excise duties	0	0	0	0	0	0	0	..
13 General sales taxes	0	0	0	0	0	0	0	..
14 Taxes on specific services	0	0	0	0	0	0	0	..
15 Profits of import monopolies	0	0	0	0	0	0	0	..
16 Taxes on products, except VAT, import and export taxes	3 274	3 503	3 902	3 819	3 943	4 222	4 502	..
17 Excise duties and consumption taxes	2 125	2 366	2 689	2 499	2 466	2 592	2 949	..
18 Stamp taxes	3	3	3	2	2	1	0	..
19 Taxes on financial and capital transactions	0	0	0	0	0	0	0	..
20 Car registration taxes	69	70	71	69	61	60	68	..
21 Taxes on entertainment	0	0	0	0	0	0	0	..
22 Taxes on lotteries, gambling and betting	274	266	280	276	268	269	277	..
23 Taxes on insurance premiums	407	408	436	573	629	650	643	..
24 Other taxes on specific services	119	130	169	107	186	278	159	..
25 General sales or turnover taxes	0	0	0	0	0	0	0	..
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	..
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	..
28 Other taxes on products n.e.c.	277	261	255	294	331	372	406	..
29 Other taxes on production	5 975	6 453	6 678	7 046	7 590	8 055	8 382	..
30 Taxes on land, buildings or other structures	3 814	4 075	4 265	4 370	4 563	4 762	5 065	..
31 Taxes on the use of fixed assets	905	1 002	1 055	1 071	1 179	1 280	1 347	..
32 Total wage bill and payroll taxes	924	978	1 007	1 189	1 404	1 446	1 557	..
33 Taxes on international transactions	0	0	0	0	0	0	0	..
34 Business and professional licences	1	0	0	0	0	0	0	..
35 Taxes on pollution	0	0	4	0	0	0	0	..
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	..
37 Other taxes on production n.e.c.	331	397	347	417	444	566	412	..
38 Current taxes on income and wealth	34 239	34 588	34 695	37 711	40 450	42 839	43 465	..
39 Taxes on income	33 466	33 747	33 763	36 762	39 501	41 873	42 639	..
40 Taxes on individual or household income including holding gains	25 259	25 457	24 960	26 461	28 162	30 092	31 402	..
41 Taxes on individual or household income excl. holding gains	25 259	25 457	24 960	26 461	28 162	30 092	31 402	..
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	..
43 Taxes on income or profits of corporations including holding gains	8 207	8 289	8 803	10 301	11 340	11 780	11 236	..
44 Taxes on income or profits of corporations excl. holding gains	8 207	8 289	8 803	10 301	11 340	11 780	11 236	..
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	..
46 Other taxes on holding gains	0	0	0	0	0	0	0	..
47 Taxes on holding gains	0	0	0	0	0	0	0	..
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	..
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	..
50 Other current taxes	774	841	932	950	948	967	826	..
51 Current taxes on capital	0	0	0	0	0	0	0	..
52 Poll taxes	0	0	0	0	0	0	0	..
53 Expenditure taxes	0	0	0	0	0	0	0	..
54 Payments by households for licences	0	0	0	0	0	0	0	..
55 Taxes on international transactions	0	0	0	0	0	0	0	..
56 Other current taxes n.e.c.	774	841	932	950	948	967	826	..
57 Capital taxes	180	144	146	189	260	276	281	..
58 Taxes on capital transfers	2	2	0	0	0	0	0	..
59 Capital levies	178	142	145	189	260	276	281	..
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	..
61 Actual social contributions	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	2 387	2 745	2 757	2 483	2 617	2 418	2 063	..
63 Compulsory	2 387	2 745	2 757	2 483	2 617	2 418	2 063	..
64 Voluntary	0	0	0	0	0	0	0	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	0	0	0	0	0	0	0	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

NEW ZEALAND

Table II. Detailed taxes and social contribution receipts (cont.)

Million NZD

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	55 995	58 954	61 420	64 918	69 045	72 665	74 107	..
2 Total tax receipts and actual social contributions	53 608	56 209	58 663	62 435	66 427	70 247	72 044	..
3 Total tax receipts	53 608	56 209	58 663	62 435	66 427	70 247	72 044	..
4 Taxes on production and imports	19 445	21 686	24 036	24 796	26 059	27 504	28 685	..
5 Taxes on products	17 244	19 265	21 566	22 053	22 961	24 143	25 295	..
6 Other taxes on production	2 201	2 421	2 470	2 744	3 098	3 362	3 390	..
7 Current taxes on income and wealth	34 161	34 521	34 627	37 638	40 368	42 742	43 359	..
8 Taxes on income	33 466	33 747	33 763	36 762	39 501	41 873	42 639	..
9 Other current taxes	695	774	864	877	867	870	720	..
10 Capital taxes	2	2	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	4 291	4 473	4 653	4 814	5 107	5 389	5 735	..
2 Total tax receipts and actual social contributions	4 291	4 473	4 653	4 814	5 107	5 389	5 735	..
3 Total tax receipts	4 291	4 473	4 653	4 814	5 107	5 389	5 735	..
4 Taxes on production and imports	4 034	4 263	4 440	4 552	4 766	5 016	5 347	..
5 Taxes on products	260	232	233	249	274	323	355	..
6 Other taxes on production	3 774	4 031	4 208	4 303	4 492	4 693	4 992	..
7 Current taxes on income and wealth	79	67	68	73	81	97	106	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	79	67	68	73	81	97	106	..
10 Capital taxes	178	142	145	189	260	276	281	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/7c652>.

Source: Statistics New Zealand.

NORWAY

Table I. General government account (SNA 2008, simplified presentation)

Million NOK

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	401 397	424 358	452 642	482 991	508 018	537 719	566 587	587 631
b	Saving, net	293 296	318 017	409 478	438 193	372 235	326 372	238 934	182 204
c	Net lending (+)/Net borrowing (-)	251 200	285 151	375 473	410 551	331 330	275 278	188 925	124 618
d	Total revenue	1 371 001	1 450 867	1 598 758	1 683 598	1 683 554	1 716 078	1 710 558	1 708 841
	<i>of which:</i>								
e	Total tax receipts	768 703	843 916	916 439	954 260	934 233	908 201	873 147	881 664
f	Actual social contributions	233 082	243 015	258 759	276 790	292 279	312 940	325 568	330 865
g	Total expenditure	1 119 801	1 165 716	1 223 285	1 273 047	1 352 224	1 440 800	1 521 634	1 584 224
	<i>of which:</i>								
h	Interest	31 063	26 908	25 017	21 631	20 636	20 995	20 317	17 497
i	Compensation of employees	331 894	349 987	372 394	395 516	418 093	441 361	462 531	477 830
j	Social benefits and transfers in kind	378 426	401 669	425 231	447 720	467 767	496 615	528 791	550 738
k	Gross fixed capital formation	110 152	107 357	112 988	115 012	131 698	144 516	151 876	164 946
l	Total liabilities (consolidated)	1 167 836	1 254 106	943 974	1 040 306	1 087 904	1 049 271	1 212 026	1 332 640
m	Financial net worth	3 751 647	4 249 754	4 469 603	5 010 154	6 373 600	7 828 525	8 884 277	9 021 362
n	Deficit/Surplus	251 200	285 151	375 473	410 551	331 330	275 278	188 925	124 618
o	Maastricht debt	..	..	767 200	863 753	913 529	860 895	992 005	..
p	Gross domestic product	2 431 198	2 593 739	2 795 755	2 968 258	3 075 575	3 146 665	3 118 116	3 117 032
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	557 656	587 549	621 473	655 149	691 636	732 447	772 597	802 661
2	Market output and output for own final use	48 287	52 057	54 433	57 827	61 192	66 073	70 538	74 080
3	Non-market output	509 369	535 492	567 040	597 322	630 444	666 374	702 059	728 581
4	Payments for non-market output	34 717	36 931	38 667	40 055	41 689	42 238	44 442	45 492
5	Non-market output, other	474 652	498 561	528 373	557 267	588 755	624 136	657 617	683 089
6	Market output and payments for non-market output (2 + 4)	83 004	88 988	93 100	97 882	102 881	108 311	114 980	119 572
7	Intermediate consumption	156 259	163 191	168 831	172 158	183 618	194 728	206 010	215 030
8	Value added, gross	401 397	424 358	452 642	482 991	508 018	537 719	566 587	587 631
9	Consumption of fixed capital	69 402	74 265	80 136	87 368	89 807	96 237	103 929	109 674
10	Value added, net	331 995	350 093	372 506	395 623	418 211	441 482	462 658	477 957
Generation of income account									
11	Compensation of employees, payable	331 894	349 987	372 394	395 516	418 093	441 361	462 531	477 830
12	Other taxes on production, payable	101	106	112	107	118	121	127	127
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	286 614	307 922	319 746	333 554	348 367	361 908	374 472	392 058
16	Subsidies, payable	49 311	52 383	53 311	55 603	57 378	59 849	64 200	67 212
17	Property income, receivable	277 683	265 784	321 460	345 748	344 882	376 202	386 008	366 025
18	Property income, payable	31 067	26 912	25 022	21 637	20 640	21 000	20 322	17 502
19	Interest, payable	31 063	26 908	25 017	21 631	20 636	20 995	20 317	17 497
20	Other property income, payable	4	4	5	6	4	5	5	5
21	Balance of primary incomes, net	483 919	494 411	562 873	602 062	615 231	657 261	675 958	673 369
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	479 660	533 621	594 938	618 816	583 619	544 415	498 382	489 395
23	Social contributions, receivable	233 433	243 329	259 012	277 015	292 521	313 192	325 764	330 961
24	Actual social contributions	233 083	243 015	258 759	276 790	292 278	312 938	325 569	330 864
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	8 176	8 846	8 748	8 696	9 038	10 170	10 657	10 624
27	Current taxes on income and wealth, payable	0	0	0	0	1 055	1 937	2 773	4 211
28	Social benefits other than social transfers in kind, payable	326 722	345 532	367 100	386 778	404 291	428 595	457 141	475 306
29	Social transfers in kind (via market producers), payable	51 704	56 137	58 131	60 942	63 476	68 020	71 650	75 432
30	Social benefits and transfers in kind (via market producers), payable	378 426	401 669	425 231	447 720	467 767	496 615	528 791	550 738
31	Other current transfers, payable	58 814	61 960	62 489	63 409	70 597	75 978	82 647	84 108
32	Disposable income, net	819 652	872 715	995 982	1 056 402	1 024 466	1 018 528	968 200	940 724
Use of disposable income account									
33	Final consumption expenditure	526 356	554 698	586 504	618 209	652 231	692 156	729 266	758 520
34	Individual consumption expenditure	355 683	375 780	398 159	420 831	444 537	469 942	493 837	515 172
35	Collective consumption expenditure	170 673	178 918	188 345	197 378	207 694	222 214	235 429	243 348
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	362 698	392 282	489 614	525 561	462 042	422 609	342 863	291 878
38	Saving, net	293 296	318 017	409 478	438 193	372 235	326 372	238 934	182 204
Capital account									
39	Consumption of fixed capital	69 402	74 265	80 136	87 368	89 807	96 237	103 929	109 674
40	Capital transfers, receivable	2 431	2 377	1 754	1 887	2 246	1 880	295	206
41	Capital taxes	2 431	2 377	1 754	1 887	2 246	1 880	295	206
42	Other capital transfers and investment grants, receivable	0	0	0	0	0	0	0	0
43	Capital transfers, payable	4 592	4 008	4 801	4 157	4 399	5 651	4 587	4 385
44	Gross capital formation and acquisitions of non-produced assets	109 337	105 500	111 094	112 740	128 559	143 560	149 646	163 081
45	Gross capital formation	110 152	107 357	112 988	115 012	131 698	144 516	151 876	164 946
46	Gross fixed capital formation	110 152	107 357	112 988	115 012	131 698	144 516	151 876	164 946
47	Changes in inv. and acquisitions less disposals of valuables	..	..	..	..	..	..	..	..
48	Acquisitions less disposals of non-produced non-financial assets	-815	-1 857	-1 894	-2 272	-3 139	-956	-2 230	-1 865
49	Net lending (+)/Net borrowing (-)	251 200	285 151	375 473	410 551	331 330	275 278	188 925	124 618
50	Total expenditure	1 119 801	1 165 716	1 223 285	1 273 047	1 352 224	1 440 800	1 521 634	1 584 224
51	Total revenue	1 371 001	1 450 867	1 598 758	1 683 598	1 683 554	1 716 078	1 710 558	1 708 841

NORWAY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million NOK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	248 303	284 591	361 878	414 983	347 701	274 505	196 336	118 530
53 Total financial assets	62 070	376 903	40 532	495 810	399 034	223 322	365 948	248 267
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	-15 257	9 926	-50 068	67 549	-45 267	35 626	-14 369	81 292
56 Debt securities	-333 533	176 632	15 723	158 126	344 706	78 691	143 661	47 553
57 Loans	106 895	65 535	-195 901	32 694	65 699	-57 603	90 045	22 234
58 Equity and investment fund shares/units	346 631	89 313	248 048	233 343	48 907	167 806	136 108	87 217
59 Insurance pension and standardised guarantees	271	1 369	-714	785	5 492	2 310	4 041	3 349
60 Financial derivatives and employee stock options	0	0	0	613	-105	8 684	1 303	-2 186
61 Other accounts receivable	-42 937	34 128	23 444	2 700	-20 398	-12 192	5 159	8 808
62 Financial liabilities	-186 233	92 312	-321 346	80 827	51 333	-51 183	169 612	129 737
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	..	..	..	..	..	..	..	..
65 Debt securities	208 973	22 841	-81 178	70 968	-28 148	-7 851	25 762	37 084
66 Loans	-362 333	52 611	-220 920	12 603	71 721	-55 072	120 960	78 393
67 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
68 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
69 Financial derivatives and employee stock options	0	0	0	-2 204	520	7 888	-1 018	-2 336
70 Other accounts payable	-32 873	16 860	-19 248	-540	7 240	3 852	23 908	16 596
Financial balance sheet								
71 Financial net worth	3 751 647	4 249 754	4 469 603	5 010 154	6 373 600	7 828 525	8 884 277	9 021 362
72 Financial assets	4 919 483	5 503 860	5 413 577	6 050 460	7 461 504	8 877 796	10 096 303	10 354 002
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	208 152	219 305	169 100	236 490	191 316	227 719	214 732	295 018
75 Debt securities	1 175 292	1 339 636	1 415 479	1 533 023	1 943 883	2 415 245	2 785 203	2 747 121
76 Loans	701 353	767 670	572 555	605 459	682 965	638 497	737 128	747 676
77 Equity and investment fund shares/units	2 554 400	2 869 908	2 919 433	3 314 041	4 288 135	5 233 306	5 977 237	6 161 043
78 Insurance pension and standardised guarantees	16 820	20 361	31 490	37 209	52 454	69 574	81 760	95 201
79 Financial derivatives and employee stock options	0	0	0	3 406	3 339	8 633	11 785	12 391
80 Other accounts receivable	263 466	286 980	305 520	320 832	299 412	284 822	288 458	295 552
81 Financial liabilities	1 167 836	1 254 106	943 974	1 040 306	1 087 904	1 049 271	1 212 026	1 332 640
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	..	..	..	..	..	..	..	..
84 Debt securities	516 285	542 015	466 779	530 435	494 160	495 932	515 272	544 436
85 Loans	503 499	555 296	339 605	365 113	441 745	390 590	512 294	588 836
86 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
87 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
88 Financial derivatives and employee stock options	0	0	0	4 797	4 757	11 654	9 457	7 778
89 Other accounts payable	148 052	156 795	137 590	139 961	147 242	151 095	175 003	191 590
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	273 632	283 553	299 185	313 739	330 162	352 547	375 267	389 525
2 Intermediate consumption	84 430	87 169	90 309	91 451	97 283	103 948	109 998	116 178
3 Value added, gross	189 202	196 384	208 876	222 288	232 879	248 599	265 269	273 347
4 Value added, net	144 495	152 993	161 888	171 797	180 540	192 655	204 523	209 006
Generation of income account								
5 Compensation of employees, payable	144 452	152 948	161 842	171 752	180 495	192 609	204 472	208 955
6 Operating surplus, net	0	0	0	-1	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	278 012	298 658	310 076	323 366	337 316	350 138	361 314	377 517
8 Subsidies, payable	38 549	39 566	39 864	41 726	42 676	45 169	48 252	50 542
9 Interest, payable	22 093	17 680	14 148	10 684	10 179	10 181	10 125	7 943
10 Balance of primary incomes, net	481 407	493 090	557 741	598 674	611 638	651 081	669 206	667 647
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	348 776	394 641	461 929	475 041	431 704	386 380	327 165	307 829
12 Social contributions, receivable	233 433	243 329	259 012	277 015	292 521	313 192	325 764	330 961
13 Actual social contributions	233 083	243 015	258 759	276 790	292 278	312 938	325 569	330 864
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	6 109	5 560	5 453	11 044	10 787	13 138	7 259	6 948
16 Social benefits other than social transfers in kind, payable	316 390	334 473	356 034	375 497	392 200	415 759	443 505	460 142
17 Social transfers in kind (via market producers), payable	34 116	36 965	37 389	38 751	40 048	42 747	45 513	47 833
18 Other current transfers, payable	187 018	199 703	220 371	234 286	251 277	269 065	283 873	295 572
19 Disposable income, net	566 317	602 444	707 370	751 991	702 118	677 030	599 392	553 609
Use of disposable income account								
20 Final consumption expenditure	270 689	280 720	295 546	309 555	324 689	346 579	368 740	383 003
21 Individual consumption expenditure	147 264	156 830	165 862	175 052	182 569	195 143	209 000	217 336
22 Collective consumption expenditure	123 425	123 890	129 684	134 503	142 120	151 436	159 740	165 667
23 Saving, gross	340 335	365 115	459 172	492 927	429 768	386 395	291 398	234 947
24 Saving, net	295 628	321 724	412 184	442 436	377 429	330 451	230 652	170 606
Capital account								
25 Capital transfers, receivable	2 431	2 377	1 754	1 887	2 246	1 880	295	206
26 Capital transfers, payable	3 448	2 753	3 398	2 861	2 978	4 236	2 840	3 308
27 Gross capital formation	64 792	57 388	62 719	64 319	75 743	85 363	89 061	94 693
28 Acquisitions less disposals of non-produced non-financial assets	6	-231	-169	-40	-1 219	221	1 066	512
29 Net lending (+)/Net borrowing (-)	274 520	307 582	394 978	427 674	354 512	298 455	198 726	136 640
30 Total expenditure	895 340	928 463	985 956	1 031 339	1 092 764	1 171 286	1 241 385	1 289 796
31 Total revenue	1 169 860	1 236 045	1 380 934	1 459 013	1 447 276	1 469 741	1 440 111	1 426 436

NORWAY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million NOK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	268 433	308 345	389 649	426 958	365 426	297 622	201 230	131 077
33 Total financial assets	48 875	368 528	38 572	487 718	386 892	211 220	339 129	224 075
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-18 789	770	-53 172	61 229	-47 584	36 046	-26 409	66 352
36 Debt securities	-331 677	176 939	14 844	159 123	346 667	76 543	145 344	44 267
37 Loans	102 139	62 823	-200 193	24 676	59 947	-64 079	86 891	24 128
38 Equity and investment fund shares/units	343 602	89 489	252 043	234 260	46 655	167 769	134 905	86 673
39 Insurance pension and standardised guarantees	0	0	0	0	0	372	136	584
40 Financial derivatives and employee stock options	0	0	0	634	-114	8 678	901	-2 095
41 Other accounts receivable	-46 400	38 507	25 050	7 796	-18 679	-14 109	-2 639	4 166
42 Financial liabilities	-219 558	60 183	-351 077	60 760	21 466	-86 402	137 899	92 998
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	..	..	..	..	..	..	..
45 Debt securities	194 038	4 855	-87 303	53 817	-39 821	-29 097	5 773	24 634
46 Loans	-380 724	35 893	-244 304	3 847	49 835	-66 296	108 305	65 912
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49 Financial derivatives and employee stock options	0	0	0	-2 297	590	7 633	-1 058	-2 340
50 Other accounts payable	-32 872	19 435	-19 470	5 393	10 862	1 358	24 879	4 792
Financial balance sheet								
51 Financial net worth	3 831 750	4 345 971	4 579 388	5 124 409	6 489 766	7 954 821	9 003 176	9 140 018
52 Financial assets	4 688 114	5 256 652	5 148 965	5 763 351	7 146 193	8 536 392	9 716 562	9 937 741
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	155 234	157 228	103 910	164 909	117 412	154 227	129 192	194 542
55 Debt securities	1 161 200	1 326 295	1 400 822	1 521 833	1 934 500	2 403 501	2 775 240	2 733 949
56 Loans	655 020	718 627	519 222	541 428	613 182	562 238	657 715	670 157
57 Equity and investment fund shares/units	2 488 740	2 802 975	2 857 463	3 248 865	4 214 481	5 158 500	5 897 573	6 078 249
58 Insurance pension and standardised guarantees	0	0	0	0	0	2 451	2 644	3 481
59 Financial derivatives and employee stock options	0	0	0	3 389	3 321	8 615	11 429	12 069
60 Other accounts receivable	227 920	251 527	267 548	282 927	263 297	246 860	242 769	245 294
61 Financial liabilities	856 364	910 681	569 577	638 942	656 427	581 571	713 386	797 723
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	466 192	474 124	391 541	449 140	400 900	380 328	380 363	397 582
65 Loans	288 882	323 962	84 887	87 558	142 305	79 923	188 971	253 032
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68 Financial derivatives and employee stock options	0	0	0	4 553	4 628	11 367	9 220	7 494
69 Other accounts payable	101 290	112 595	93 149	97 691	108 594	109 953	134 832	139 615
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	284 024	303 996	322 288	341 410	361 474	379 900	397 330	413 136
2 Intermediate consumption	71 829	76 022	78 522	80 707	86 335	90 780	96 012	98 852
3 Value added, gross	212 195	227 974	243 766	260 703	275 139	289 120	301 318	314 284
4 Value added, net	187 500	197 100	210 618	223 826	237 671	248 827	258 135	268 951
Generation of income account								
5 Compensation of employees, payable	187 442	197 039	210 552	223 764	237 598	248 752	258 059	268 875
6 Operating surplus, net	0	0	0	1	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	8 602	9 264	9 670	10 188	11 051	11 770	13 158	14 541
8 Subsidies, payable	10 762	12 817	13 447	13 877	14 702	14 680	15 948	16 670
9 Interest, payable	8 970	9 228	10 869	10 947	10 457	10 814	10 192	9 554
10 Balance of primary incomes, net	2 512	1 321	5 132	3 388	3 593	6 180	6 752	5 722
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	130 884	138 980	133 009	143 775	151 915	158 035	171 217	181 566
12 Social contributions, receivable	0	0	0	0	0	0	0	0
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	143 282	153 834	174 293	188 102	199 777	213 430	223 290	234 897
16 Social benefits other than social transfers in kind, payable	10 332	11 059	11 066	11 281	12 091	12 836	13 636	15 164
17 Social transfers in kind (via market producers), payable	17 588	19 172	20 742	22 191	23 428	25 273	26 137	27 599
18 Other current transfers, payable	13 011	12 805	13 116	19 573	20 846	23 311	18 666	19 757
19 Disposable income, net	253 335	270 271	288 252	304 411	322 348	341 498	368 808	387 115
Use of disposable income account								
20 Final consumption expenditure	255 667	273 978	290 958	308 654	327 542	345 577	360 526	375 517
21 Individual consumption expenditure	208 419	218 950	232 297	245 779	261 968	274 799	284 837	297 836
22 Collective consumption expenditure	47 248	55 028	58 661	62 875	65 574	70 778	75 689	77 681
23 Saving, gross	22 363	27 167	30 442	32 634	32 274	36 214	51 465	56 931
24 Saving, net	-2 332	-3 707	-2 706	-4 243	-5 194	-4 079	8 282	11 598
Capital account								
25 Capital transfers, receivable	0	0	0	0	0	0	0	0
26 Capital transfers, payable	1 144	1 255	1 403	1 296	1 421	1 415	1 747	1 077
27 Gross capital formation	45 360	49 969	50 269	50 693	55 955	59 153	62 815	70 253
28 Acquisitions less disposals of non-produced non-financial assets	-821	-1 626	-1 725	-2 232	-1 920	-1 177	-3 296	-2 377
29 Net lending (+)/Net borrowing (-)	-23 320	-22 431	-19 505	-17 123	-23 182	-23 177	-9 801	-12 022
30 Total expenditure	365 676	387 801	408 327	432 158	460 986	485 912	500 141	525 649
31 Total revenue	342 356	365 370	388 822	415 035	437 804	462 735	490 339	513 626

NORWAY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million NOK

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-20 130	-23 754	-27 771	-11 975	-17 725	-23 117	-4 894	-12 547
33	Total financial assets	15 270	13 746	7 281	15 843	13 952	13 515	30 465	23 503
34	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35	Currency and deposits	3 532	9 156	3 104	6 320	2 317	-420	12 040	14 940
36	Debt securities	-1 150	-386	-167	-987	-1 171	2 039	759	1 965
37	Loans	4 849	2 820	4 375	8 223	5 770	6 363	2 904	-1 995
38	Equity and investment fund shares/units	3 029	-176	-3 995	-917	2 252	37	1 203	544
39	Insurance pension and standardised guarantees	271	1 369	-714	785	5 492	1 938	3 905	2 765
40	Financial derivatives and employee stock options	0	0	0	-21	9	6	402	-91
41	Other accounts receivable	4 739	963	4 678	2 440	-717	3 552	9 252	5 375
42	Financial liabilities	35 400	37 500	35 052	27 818	31 677	36 632	35 359	36 050
43	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44	Currency and deposits	..	..	..	..	..	..	..	..
45	Debt securities	15 641	17 907	5 079	17 161	12 463	21 137	22 431	11 129
46	Loans	18 484	16 826	23 467	8 961	21 904	11 111	12 405	12 380
47	Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
49	Financial derivatives and employee stock options	0	0	0	93	-70	255	40	4
50	Other accounts payable	1 275	2 767	6 506	1 603	-2 620	4 129	483	12 537
Financial balance sheet									
51	Financial net worth	-80 103	-96 217	-109 785	-114 255	-116 166	-126 296	-118 899	-118 656
52	Financial assets	247 963	264 846	283 376	308 525	338 534	366 042	408 022	443 855
53	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54	Currency and deposits	52 918	62 077	65 190	71 581	73 904	73 492	85 540	100 476
55	Debt securities	15 418	14 622	14 898	11 442	10 422	12 676	13 334	15 224
56	Loans	46 671	49 489	53 862	64 765	70 535	76 898	79 802	77 807
57	Equity and investment fund shares/units	65 660	66 933	61 970	65 176	73 654	74 806	79 664	82 794
58	Insurance pension and standardised guarantees	16 820	20 361	31 490	37 209	52 454	67 123	79 116	91 720
59	Financial derivatives and employee stock options	0	0	0	17	18	18	356	322
60	Other accounts receivable	50 476	51 364	55 966	58 335	57 547	61 029	70 210	75 512
61	Financial liabilities	328 066	361 063	393 161	422 780	454 700	492 338	526 921	562 511
62	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63	Currency and deposits	..	..	..	..	..	..	..	..
64	Debt securities	51 419	69 172	75 479	81 547	94 299	116 536	138 280	148 906
65	Loans	214 955	231 780	255 247	278 289	300 192	311 306	323 712	336 092
66	Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67	Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68	Financial derivatives and employee stock options	0	0	0	244	129	287	237	284
69	Other accounts payable	61 692	60 111	62 435	62 700	60 080	64 209	64 692	77 229

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/faa8f>.

Source: Statistics Norway (SN).

NORWAY

Table II. Detailed taxes and social contribution receipts

Million NOK

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	1 002 135	1 087 245	1 175 451	1 231 275	1 226 755	1 221 396	1 198 910	1 212 626
2 Total tax receipts and actual social contributions	1 001 785	1 086 931	1 175 198	1 231 050	1 226 512	1 221 141	1 198 715	1 212 529
3 Total tax receipts	768 703	843 916	916 439	954 260	934 233	908 201	873 147	881 664
4 Taxes on production and imports	286 613	307 919	319 749	333 555	348 367	361 908	374 471	392 063
5 Taxes on products	266 362	287 689	298 987	312 717	325 925	337 321	348 532	364 868
6 Value added type taxes	186 211	201 184	211 037	223 425	234 941	243 800	255 181	269 215
7 Taxes and duties on imports, excluding VAT	2 028	2 399	2 439	2 728	2 882	2 980	3 068	3 176
8 Import duties	2 028	2 399	2 439	2 728	2 882	2 980	3 068	3 176
9 Taxes on imports, excluding VAT and import duties	0	0	0	0	0	0	0	0
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	0	0	0	0	0	0	0	0
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	78 123	84 106	85 511	86 564	88 102	90 541	90 283	92 477
17 Excise duties and consumption taxes	53 196	54 567	54 539	54 034	56 346	59 365	59 378	60 935
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	5 076	5 868	6 711	7 199	7 309	7 644	8 426	8 589
20 Car registration taxes	16 376	19 517	20 141	21 061	20 126	18 650	17 985	17 042
21 Taxes on entertainment	0	0	0	0	3	5	4	33
22 Taxes on lotteries, gambling and betting	135	114	140	144	140	135	138	142
23 Taxes on insurance premiums	0	0	0	0	0	0	0	0
24 Other taxes on specific services	193	200	192	188	236	274	281	1 348
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	3 019	3 689	3 614	3 754	3 765	4 262	3 893	4 179
27 Export duties and monetary compensatory amounts on exports	128	151	174	184	177	206	178	209
28 Other taxes on products n.e.c.	0	0	0	0	0	0	0	0
29 Other taxes on production	20 251	20 230	20 762	20 838	22 442	24 587	25 939	27 195
30 Taxes on land, buildings or other structures	7 970	8 482	9 084	9 804	10 579	11 162	12 728	13 688
31 Taxes on the use of fixed assets	4 090	4 160	4 327	4 305	4 118	4 002	3 492	3 580
32 Total wage bill and payroll taxes	319	393	346	352	375	422	436	449
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	3 013	2 493	2 622	2 612	2 692	2 622	2 498	2 727
35 Taxes on pollution	4 283	4 050	3 696	3 090	3 759	5 273	5 813	5 751
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	576	652	687	675	919	1 106	972	1 000
38 Current taxes on income and wealth	479 659	533 620	594 936	618 818	583 620	544 413	498 381	489 395
39 Taxes on income	460 392	513 846	574 284	597 301	561 090	521 858	476 674	466 695
40 Taxes on individual or household income including holding gains	241 106	256 544	271 322	288 119	304 409	309 592	335 199	334 253
41 Taxes on individual or household income excl. holding gains	241 106	256 544	271 322	288 119	304 409	309 592	335 199	334 253
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	217 422	255 341	300 003	305 929	253 831	208 527	140 381	129 883
44 Taxes on income or profits of corporations excl. holding gains	217 422	255 341	300 003	305 929	253 831	208 527	140 381	129 883
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	1 864	1 961	2 959	3 253	2 850	3 739	1 094	2 559
50 Other current taxes	19 267	19 774	20 652	21 517	22 530	22 555	21 707	22 700
51 Current taxes on capital	12 297	12 521	13 087	13 679	14 415	14 209	13 196	13 888
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	6 872	7 157	7 462	7 734	8 007	8 239	8 400	8 694
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	98	96	103	104	108	107	111	118
57 Capital taxes	2 431	2 377	1 754	1 887	2 246	1 880	295	206
58 Taxes on capital transfers	2 431	2 377	1 754	1 887	2 246	1 880	295	206
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	233 082	243 015	258 759	276 790	292 279	312 940	325 568	330 865
62 Employers' actual social contributions	141 949	148 060	155 813	167 553	177 275	186 466	191 361	193 282
63 Compulsory	141 949	148 060	155 813	167 553	177 275	186 466	191 361	193 282
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	77 765	81 032	87 837	93 196	98 125	107 876	112 662	115 383
66 Compulsory	77 765	81 032	87 837	93 196	98 125	107 876	112 662	115 383
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	350	314	253	225	243	255	195	97
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

NORWAY

Table II. Detailed taxes and social contribution receipts (cont.)

Million NOK

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	862 649	939 001	1 032 772	1 077 312	1 063 789	1 051 590	1 014 535	1 016 517
2 Total tax receipts and actual social contributions	862 299	938 687	1 032 519	1 077 087	1 063 546	1 051 335	1 014 340	1 016 420
3 Total tax receipts	629 217	695 672	773 760	800 297	771 267	738 395	688 772	685 555
4 Taxes on production and imports	278 011	298 655	310 078	323 367	337 316	350 137	361 313	377 521
5 Taxes on products	266 362	287 689	298 987	312 717	325 925	337 321	348 532	364 868
6 Other taxes on production	11 649	10 966	11 091	10 650	11 391	12 816	12 781	12 653
7 Current taxes on income and wealth	348 775	394 640	461 928	475 043	431 705	386 378	327 164	307 828
8 Taxes on income	337 100	382 620	449 396	462 022	418 124	373 416	316 092	296 333
9 Other current taxes	11 675	12 020	12 532	13 021	13 581	12 962	11 072	11 495
10 Capital taxes	2 431	2 377	1 754	1 887	2 246	1 880	295	206
11 Actual social contributions	233 082	243 015	258 759	276 790	292 279	312 940	325 568	330 865
12 Imputed social contributions	350	314	253	225	243	255	195	97
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	139 486	148 244	142 679	153 963	162 966	169 806	184 375	196 109
2 Total tax receipts and actual social contributions	139 486	148 244	142 679	153 963	162 966	169 806	184 375	196 109
3 Total tax receipts	139 486	148 244	142 679	153 963	162 966	169 806	184 375	196 109
4 Taxes on production and imports	8 602	9 264	9 671	10 188	11 051	11 771	13 158	14 542
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	8 602	9 264	9 671	10 188	11 051	11 771	13 158	14 542
7 Current taxes on income and wealth	130 884	138 980	133 008	143 775	151 915	158 035	171 217	181 567
8 Taxes on income	123 292	131 226	124 888	135 279	142 966	148 442	160 582	170 362
9 Other current taxes	7 592	7 754	8 120	8 496	8 949	9 593	10 635	11 205
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	0	0	0	0	0	0	0	0
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/ad083>.

Source: Statistics Norway (SN).

NORWAY

Table III. Expenditure by function

Million NOK

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	1 119 790	1 165 722	1 223 268	1 273 053	1 352 217	1 440 795	1 521 635	1 584 227
2 General public services	128 782	128 316	129 682	127 587	131 888	138 876	145 215	145 547
3 Defence	39 571	37 973	42 494	40 267	41 980	45 413	47 939	48 882
4 Public order and safety	23 479	24 818	26 131	27 527	30 519	32 351	33 590	36 363
5 Economic affairs	111 991	118 177	122 162	129 505	140 030	153 653	160 325	167 904
6 Environment protection	19 931	21 573	22 454	22 886	24 915	26 128	27 563	28 928
7 Housing and community amenities	16 989	17 950	18 628	19 257	19 383	21 674	23 532	26 268
8 Health	183 727	192 475	202 384	215 222	229 661	247 177	261 674	271 501
9 Recreation, culture and religion	36 543	37 096	39 103	39 825	42 519	44 476	46 023	49 427
10 Education	131 544	136 340	140 134	144 895	150 788	160 967	170 134	175 524
11 Social protection	427 233	451 004	480 096	506 082	540 534	570 080	605 640	633 883
<i>of which:</i>								
12 Compensation of employees	331 891	349 993	372 391	395 521	418 093	441 362	462 530	477 830
13 General public services	29 655	30 777	32 741	34 860	34 798	36 873	39 053	40 416
14 Defence	15 213	15 731	16 398	17 072	17 367	18 891	19 047	19 387
15 Public order and safety	14 930	16 247	17 072	17 828	19 164	20 886	22 157	23 118
16 Economic affairs	15 500	16 582	17 727	18 930	20 276	20 721	22 408	23 214
17 Environment protection	2 680	3 009	3 223	3 644	4 014	4 313	4 567	4 900
18 Housing and community amenities	3 633	3 907	4 296	4 580	5 086	5 455	5 710	6 042
19 Health	92 730	97 230	104 302	111 735	118 126	125 785	134 111	136 434
20 Recreation, culture and religion	11 180	11 716	12 634	13 580	14 070	14 694	15 480	16 003
21 Education	74 736	78 791	82 371	86 090	91 794	95 039	98 135	101 824
22 Social protection	71 634	76 003	81 627	87 202	93 398	98 705	101 862	106 492
23 Gross capital formation	110 154	107 358	112 986	115 016	131 696	144 515	151 877	164 948
24 General public services	10 856	11 526	12 583	13 478	14 069	14 530	15 066	16 144
25 Defence	12 472	9 357	13 453	10 256	10 714	11 758	13 554	13 365
26 Public order and safety	1 617	1 518	1 420	1 561	2 678	2 379	2 538	3 268
27 Economic affairs	31 890	31 979	33 281	36 956	45 525	51 100	51 468	55 354
28 Environment protection	5 377	7 057	6 721	6 099	5 376	6 756	7 437	8 072
29 Housing and community amenities	5 636	5 769	6 148	6 874	7 390	8 298	9 749	11 662
30 Health	12 606	11 976	12 527	14 540	18 419	20 822	19 019	21 140
31 Recreation, culture and religion	7 261	7 618	7 613	7 256	7 465	7 488	8 105	9 872
32 Education	16 039	15 400	14 535	14 156	15 867	17 031	20 100	20 717
33 Social protection	6 400	5 158	4 705	3 840	4 193	4 353	4 841	5 354
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	895 337	928 466	985 947	1 031 349	1 092 763	1 171 286	1 241 386	1 289 799
2 General public services	181 724	188 292	230 966	237 353	251 417	265 934	277 275	280 929
3 Defence	39 571	37 973	42 494	40 267	41 980	45 413	47 943	48 882
4 Public order and safety	19 832	20 757	22 029	23 349	25 883	27 292	28 455	30 738
5 Economic affairs	88 681	84 667	86 293	93 711	100 236	113 382	117 675	124 549
6 Environment protection	6 475	7 191	7 582	6 954	8 084	6 884	7 038	7 014
7 Housing and community amenities	1 320	1 427	1 269	1 474	654	1 604	1 612	1 884
8 Health	135 746	142 647	150 068	159 695	170 023	183 300	195 895	201 121
9 Recreation, culture and religion	15 508	15 642	16 972	17 645	19 132	20 994	22 355	23 813
10 Education	38 305	39 843	41 616	43 588	42 844	49 860	52 613	55 946
11 Social protection	368 175	390 027	386 658	407 313	432 510	456 623	490 525	514 923
III.4 LOCAL GOVERNMENT								
1 Total expenditure	365 669	387 801	408 320	432 156	460 980	485 906	500 142	525 649
2 General public services	37 478	37 772	40 744	43 826	41 599	43 093	42 322	43 788
3 Defence	0	0	0	0	0	0	0	0
4 Public order and safety	3 724	4 158	4 225	4 277	4 718	5 168	5 282	5 762
5 Economic affairs	28 361	38 005	40 823	42 015	45 801	47 092	48 368	48 986
6 Environment protection	13 692	14 503	14 980	16 121	17 039	19 441	20 905	22 245
7 Housing and community amenities	15 754	16 579	17 410	17 857	18 867	21 102	23 035	25 750
8 Health	49 821	51 768	54 807	62 555	67 379	71 539	69 049	74 037
9 Recreation, culture and religion	23 054	23 545	24 371	24 780	26 144	27 304	27 448	29 881
10 Education	95 657	98 388	100 622	103 414	110 272	113 784	120 719	123 684
11 Social protection	98 128	103 083	110 338	117 311	129 161	137 383	143 014	151 516

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/477b0>.

Source: Statistics Norway (SN).

POLAND

Table I. General government account (SNA 2008, simplified presentation)

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	184 124	193 866	201 434	206 474	211 585	221 254	227 383	235 020
b	Saving, net	-56 254	-66 593	-36 350	-33 630	-47 127	-37 009	-21 157	-28 290
c	Net lending (+)/Net borrowing (-)	-99 522	-106 116	-75 634	-60 480	-68 146	-61 820	-47 488	-45 870
d	Total revenue	518 553	555 939	611 884	637 882	637 604	664 977	700 460	719 344
	<i>of which:</i>								
e	Total tax receipts	274 776	296 319	322 884	325 796	324 479	337 741	355 985	380 958
f	Actual social contributions	153 386	157 432	175 827	196 620	204 634	210 121	225 760	238 655
g	Total expenditure	618 075	662 055	687 518	698 362	705 750	726 977	747 949	765 214
	<i>of which:</i>								
h	Interest	33 641	35 979	39 654	43 303	41 509	33 510	31 551	31 560
i	Compensation of employees	150 615	158 931	164 912	168 003	171 814	178 731	184 227	190 789
j	Social benefits and transfers in kind	226 807	239 424	245 174	258 546	272 005	280 359	291 866	319 480
k	Gross fixed capital formation	68 877	80 861	91 750	77 320	68 514	77 518	79 087	60 962
l	Total liabilities (consolidated)	778 518	882 397	959 103	1 049 138	1 076 792	1 204 281	1 246 989	1 336 976
m	Financial net worth	-284 185	-387 353	-476 662	-572 702	-622 274	-722 881	-754 983	-801 707
n	Deficit/Surplus	-99 522	-106 116	-75 634	-60 480	-68 146	-61 820	-47 488	-45 870
o	Maastricht debt	678 328	767 844	847 706	875 260	922 755	863 974	919 588	1 006 284
p	Gross domestic product	1 372 208	1 445 298	1 566 824	1 629 425	1 656 895	1 719 769	1 799 392	1 858 637
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	266 052	286 699	292 918	301 709	308 147	322 488	332 732	341 447
2	Market output and output for own final use	29 328	29 770	29 342	30 446	30 314	31 004	30 068	29 674
3	Non-market output	236 724	256 929	263 576	271 263	277 833	291 484	302 664	311 773
4	Payments for non-market output	7 565	8 370	8 781	9 651	9 515	12 211	13 420	15 279
5	Non-market output, other	229 159	248 559	254 795	261 612	268 318	279 273	289 244	296 494
6	Market output and payments for non-market output (2 + 4)	36 893	38 140	38 123	40 097	39 829	43 215	43 488	44 953
7	Intermediate consumption	81 928	92 833	91 484	95 235	96 562	101 235	105 349	106 427
8	Value added, gross	184 124	193 866	201 434	206 474	211 585	221 254	227 383	235 020
9	Consumption of fixed capital	30 871	32 503	34 057	35 839	36 998	39 415	39 950	41 403
10	Value added, net	153 253	161 363	167 377	170 635	174 587	181 839	187 432	193 617
Generation of income account									
11	Compensation of employees, payable	150 615	158 931	164 912	168 003	171 814	178 731	184 227	190 789
12	Other taxes on production, payable	1 883	1 678	1 736	1 884	2 011	2 352	2 483	2 128
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	755	754	729	748	762	757	722	700
Allocation of primary income account									
15	Taxes on production and imports, receivable	176 322	199 480	217 235	212 109	213 051	220 846	231 106	248 207
16	Subsidies, payable	12 044	13 001	11 772	11 379	11 032	11 278	8 642	9 867
17	Property income, receivable	15 865	13 737	14 768	18 972	16 687	12 846	14 273	10 715
18	Property income, payable	33 641	35 979	39 654	43 303	41 509	33 510	31 551	31 560
19	Interest, payable	33 641	35 979	39 654	43 303	41 509	33 510	31 551	31 560
20	Other property income, payable	..	..	..	..	0	0	0	0
21	Balance of primary incomes, net	147 257	164 991	181 306	177 147	177 959	189 661	205 908	218 195
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	98 141	96 549	105 371	113 395	111 176	116 633	124 634	132 472
23	Social contributions, receivable	166 357	171 273	190 511	212 170	221 237	227 207	243 183	256 530
24	Actual social contributions	153 386	157 432	175 827	196 620	204 634	210 121	225 760	238 655
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	17 121	18 288	18 838	19 829	19 565	23 313	23 657	15 745
27	Current taxes on income and wealth, payable	43	202	162	211	174	136	191	141
28	Social benefits other than social transfers in kind, payable	199 255	211 648	217 137	228 013	239 914	247 541	257 215	284 142
29	Social transfers in kind (via market producers), payable	27 552	27 776	28 037	30 533	32 091	32 818	34 651	35 338
30	Social benefits and transfers in kind (via market producers), payable	226 807	239 424	245 174	258 546	272 005	280 359	291 866	319 480
31	Other current transfers, payable	29 121	29 509	32 245	35 802	36 567	34 056	37 237	35 117
32	Disposable income, net	200 457	209 742	246 482	258 515	253 282	275 082	302 739	303 542
Use of disposable income account									
33	Final consumption expenditure	256 711	276 335	282 832	292 145	300 409	312 091	323 896	331 832
34	Individual consumption expenditure	137 991	147 640	153 212	158 870	163 669	169 487	177 540	181 924
35	Collective consumption expenditure	118 720	128 695	129 620	133 275	136 740	142 604	146 356	149 908
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	..	..
37	Saving, gross	-25 383	-34 090	-2 293	2 209	-10 129	2 406	18 793	13 113
38	Saving, net	-56 254	-66 593	-36 350	-33 630	-47 127	-37 009	-21 157	-28 290
Capital account									
39	Consumption of fixed capital	30 871	32 503	34 057	35 839	36 998	39 415	39 950	41 403
40	Capital transfers, receivable	7 854	18 472	27 038	21 310	16 059	20 916	20 121	10 722
41	Capital taxes	313	290	279	293	252	263	246	279
42	Other capital transfers and investment grants, receivable	7 541	18 182	26 759	21 017	15 807	20 653	19 875	10 443
43	Capital transfers, payable	12 025	9 026	11 323	10 789	10 494	12 867	10 734	9 836
44	Gross capital formation and acquisitions of non-produced assets	69 968	81 472	89 056	73 210	63 582	72 275	75 669	59 869
45	Gross capital formation	69 968	82 070	93 134	77 682	68 863	78 261	80 014	62 540
46	Gross fixed capital formation	68 877	80 861	91 750	77 320	68 514	77 518	79 087	60 962
47	Changes in inv. and acquisitions less disposals of valuables	1 091	1 209	1 384	362	349	742	927	1 578
48	Acquisitions less disposals of non-produced non-financial assets	0	-598	-4 078	-4 472	-5 281	-5 986	-4 345	-2 671
49	Net lending (+)/Net borrowing (-)	-99 522	-106 116	-75 634	-60 480	-68 146	-61 820	-47 488	-45 870
50	Total expenditure	618 075	662 055	687 518	698 362	705 750	726 977	747 949	765 214
51	Total revenue	518 553	555 939	611 884	637 882	637 604	664 977	700 460	719 344

POLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-98 432	-107 867	-72 589	-59 948	-67 396	-61 289	-46 701	-46 339
53 Total financial assets	-15 632	-12 710	-21 678	-2 560	-19 389	13 063	-158	35 055
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	954	-2 942	-9 371	12 854	-18 854	10 710	-16 870	17 476
56 Debt securities	371	804	8	495	3 219	-3 877	140	2 364
57 Loans	-275	2 742	1 190	-186	-44	2 955	-203	1 128
58 Equity and investment fund shares/units	-5 787	-23 557	-20 417	-17 082	-9 569	3 525	-974	-4 570
59 Insurance pension and standardised guarantees	110	281	0	19	44	34	-238	-126
60 Financial derivatives and employee stock options	-3	-110	-225	35	-16	97	35	-262
61 Other accounts receivable	-11 002	10 073	7 137	1 304	5 831	-381	17 952	19 045
62 Financial liabilities	82 800	95 156	50 910	57 388	48 007	74 352	46 543	81 394
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	-1	0	0	0	0	391	3 851	-157
65 Debt securities	58 675	68 879	27 132	39 354	34 338	-100 933	31 320	69 973
66 Loans	25 034	22 084	21 332	12 521	12 354	15 618	11 213	-1 957
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	-11	-6	-3	7	34	45	100	22
69 Financial derivatives and employee stock options	1	-16	-55	-19	-5	0	0	0
70 Other accounts payable	-898	4 216	2 505	5 525	1 286	159 231	59	13 513
Financial balance sheet								
71 Financial net worth	-284 185	-387 353	-476 662	-572 702	-622 274	-722 881	-754 983	-801 707
72 Financial assets	494 334	495 044	482 441	476 436	454 518	481 400	492 006	535 269
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	76 462	67 096	70 209	76 978	57 747	77 042	63 563	87 434
75 Debt securities	2 748	3 621	3 717	3 122	6 384	2 508	2 717	5 381
76 Loans	11 682	13 659	16 879	15 254	15 650	19 304	18 554	21 228
77 Equity and investment fund shares/units	313 627	308 362	288 329	271 765	262 345	266 660	267 362	263 481
78 Insurance pension and standardised guarantees	1 010	1 291	1 291	1 310	1 354	1 388	1 150	1 024
79 Financial derivatives and employee stock options	33	4 261	4 060	4 096	4 088	4 185	4 220	3 958
80 Other accounts receivable	88 772	96 754	97 956	103 911	106 950	110 313	134 440	152 763
81 Financial liabilities	778 518	882 397	959 103	1 049 138	1 076 792	1 204 281	1 246 989	1 336 976
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	0	0	0	0	1	391	4 241	4 084
84 Debt securities	587 148	661 525	708 962	789 648	803 487	745 811	770 220	841 121
85 Loans	92 876	115 090	144 008	150 475	163 553	187 375	200 101	202 631
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	12	6	3	10	44	89	189	211
88 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
89 Other accounts payable	98 483	105 776	106 130	109 005	109 707	270 615	272 238	288 929
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	114 827	124 788	127 495	132 942	136 828	145 841	151 518	156 056
2 Intermediate consumption	26 741	33 091	32 527	35 841	36 550	39 027	41 978	41 394
3 Value added, gross	88 086	91 697	94 968	97 101	100 278	106 814	109 539	114 662
4 Value added, net	69 932	72 600	74 944	75 912	78 524	83 239	85 716	90 047
Generation of income account								
5 Compensation of employees, payable	68 414	71 359	73 741	74 672	77 266	81 797	84 256	88 509
6 Operating surplus, net	279	270	242	253	271	260	246	239
Allocation of primary income account								
7 Taxes on production and imports, receivable	159 017	181 177	198 249	192 482	193 112	199 553	209 215	225 628
8 Subsidies, payable	10 239	10 190	10 330	9 702	9 691	9 878	6 826	7 503
9 Interest, payable	31 982	33 819	37 000	40 139	38 976	31 985	31 060	31 175
10 Balance of primary incomes, net	126 511	147 810	162 169	157 961	157 624	167 139	182 499	194 537
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	59 582	58 019	63 275	67 649	64 740	67 060	71 651	75 534
12 Social contributions, receivable	12 104	12 931	13 750	14 589	15 630	16 194	16 505	16 822
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	19 503	20 097	21 965	22 280	23 344	26 392	29 536	24 198
16 Social benefits other than social transfers in kind, payable	20 187	20 153	21 075	22 339	23 508	24 087	24 358	25 819
17 Social transfers in kind (via market producers), payable	1 005	820	870	725	795	950	598	657
18 Other current transfers, payable	155 942	177 358	168 639	169 050	169 336	156 422	170 844	190 612
19 Disposable income, net	41 547	41 181	71 335	70 931	68 382	96 190	104 859	94 584
Use of disposable income account								
20 Final consumption expenditure	97 061	106 116	109 084	112 800	117 093	123 528	128 193	131 411
21 Individual consumption expenditure	23 631	26 432	27 099	28 127	29 686	32 252	33 833	34 692
22 Collective consumption expenditure	73 430	79 684	81 985	84 673	87 407	91 276	94 360	96 719
23 Saving, gross	-37 360	-45 838	-17 725	-20 680	-26 957	-3 763	489	-12 212
24 Saving, net	-55 514	-64 935	-37 749	-41 869	-48 711	-27 338	-23 334	-36 827
Capital account								
25 Capital transfers, receivable	5 337	10 814	15 788	11 841	7 669	10 665	11 249	10 988
26 Capital transfers, payable	8 456	10 625	11 771	10 333	10 024	12 562	11 422	9 492
27 Gross capital formation	32 061	39 122	50 494	42 186	34 188	37 148	42 162	38 149
28 Acquisitions less disposals of non-produced non-financial assets	..	218	-1 770	-2 316	-3 006	-3 018	-2 014	-96
29 Net lending (+)/Net borrowing (-)	-72 540	-84 989	-62 432	-59 042	-60 494	-39 790	-39 831	-48 769
30 Total expenditure	356 290	397 891	405 748	403 817	398 427	392 105	412 833	434 589
31 Total revenue	283 750	312 902	343 316	344 775	337 933	352 315	373 002	385 820

POLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-71 827	-85 609	-61 852	-58 703	-59 849	-39 417	-39 173	-49 404
33	Total financial assets	-3 709	-3 272	-9 831	-3 340	-13 780	21 035	3 122	33 082
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	7 808	1 973	-2 897	12 937	-17 890	10 423	-20 166	12 381
36	Debt securities	85	594	36	492	3 192	-3 869	104	2 418
37	Loans	4 675	7 901	5 733	1 811	11 701	11 211	4 128	2 186
38	Equity and investment fund shares/units	-6 039	-24 114	-18 911	-17 624	-9 190	3 821	-521	-4 832
39	Insurance pension and standardised guarantees	88	225	0	15	35	27	-190	-101
40	Financial derivatives and employee stock options	-3	-110	-225	35	-16	97	35	-262
41	Other accounts receivable	-10 323	10 259	6 433	-1 006	-1 612	-675	19 732	21 292
42	Financial liabilities	68 118	82 337	52 021	55 363	46 069	60 452	42 295	82 486
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	7 743	1 874	-31	1 457	5 486	1 367
45	Debt securities	58 775	69 531	31 599	42 097	35 036	46 345	31 651	71 217
46	Loans	11 741	11 087	11 415	8 461	12 037	11 103	10 074	1 112
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	-11	-6	-3	7	34	45	100	22
49	Financial derivatives and employee stock options	1	-16	-55	-19	-5	0	0	0
50	Other accounts payable	-2 388	1 741	1 322	2 943	-1 002	1 502	-5 016	8 768
Financial balance sheet									
51	Financial net worth	-357 122	-434 393	-511 692	-610 311	-646 970	-593 095	-620 467	-671 950
52	Financial assets	361 628	371 992	372 644	365 390	354 119	387 979	396 812	437 748
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	48 471	44 715	47 561	54 073	35 791	54 711	36 823	55 690
55	Debt securities	1 752	2 842	3 676	3 108	6 300	2 431	2 595	5 313
56	Loans	16 966	24 234	32 482	32 852	44 995	56 853	59 855	63 596
57	Equity and investment fund shares/units	242 378	236 593	217 980	200 869	191 819	196 420	197 411	193 187
58	Insurance pension and standardised guarantees	808	1 033	1 033	1 048	1 083	1 110	920	819
59	Financial derivatives and employee stock options	33	4 261	4 060	4 096	4 088	4 185	4 220	3 958
60	Other accounts receivable	51 220	58 314	65 852	69 344	70 043	72 269	94 988	115 185
61	Financial liabilities	718 750	806 385	884 336	975 701	1 001 089	981 074	1 017 279	1 109 698
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	7 741	9 613	9 577	11 034	16 519	17 884
64	Debt securities	589 084	663 840	715 734	799 227	814 288	769 828	794 570	866 710
65	Loans	55 308	66 277	84 595	87 433	100 099	119 542	131 055	136 143
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	12	6	3	10	44	89	189	211
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	74 346	76 262	76 263	79 418	77 081	80 581	74 946	88 750
I.4 LOCAL GOVERNMENT									
Production account									
1	Output	145 631	156 226	160 122	163 368	165 996	171 398	175 706	179 527
2	Intermediate consumption	53 018	57 580	57 166	57 645	58 362	60 649	61 598	63 178
3	Value added, gross	92 613	98 646	102 956	105 723	107 634	110 749	114 107	116 349
4	Value added, net	80 179	85 535	89 230	91 396	92 720	95 252	98 353	99 967
Generation of income account									
5	Compensation of employees, payable	79 118	84 401	88 001	90 040	91 242	93 625	96 644	98 709
6	Operating surplus, net	476	484	487	495	491	497	476	461
Allocation of primary income account									
7	Taxes on production and imports, receivable	17 305	18 303	18 986	19 627	19 939	21 293	21 891	22 579
8	Subsidies, payable	301	222	304	232	273	286	411	420
9	Interest, payable	1 629	2 089	2 814	3 533	2 790	2 120	1 771	1 634
10	Balance of primary incomes, net	21 496	19 090	19 382	19 449	20 340	22 725	23 282	24 103
Secondary distribution of income account									
11	Current taxes on income and wealth, receivable	38 559	38 530	42 096	45 746	46 436	49 573	52 983	56 938
12	Social contributions, receivable	836	876	900	926	938	861	887	1 012
13	Actual social contributions	..	..	..	..	..	..	..	..
14	Imputed social contributions	..	..	..	..	..	..	..	..
15	Other current transfers, receivable	96 809	105 493	107 063	108 866	111 121	114 543	116 153	136 017
16	Social benefits other than social transfers in kind, payable	10 808	13 254	12 975	13 194	13 354	13 675	14 206	34 166
17	Social transfers in kind (via market producers), payable	5 048	4 804	4 869	5 335	5 921	6 107	5 852	5 761
18	Other current transfers, payable	5 110	9 054	9 427	9 875	9 433	10 683	9 937	10 956
19	Disposable income, net	141 763	141 644	146 987	151 866	155 986	163 293	169 101	172 883
Use of disposable income account									
20	Final consumption expenditure	132 557	142 382	146 149	149 473	152 618	157 553	161 992	165 638
21	Individual consumption expenditure	87 839	93 954	99 097	101 454	103 884	106 825	110 570	113 059
22	Collective consumption expenditure	44 718	48 428	47 052	48 019	48 734	50 728	51 422	52 579
23	Saving, gross	21 640	12 373	14 564	16 720	18 282	21 237	22 862	23 627
24	Saving, net	9 206	-738	838	2 393	3 368	5 740	7 108	7 245
Capital account									
25	Capital transfers, receivable	7 233	13 969	16 778	14 194	14 024	16 558	16 040	4 912
26	Capital transfers, payable	6 557	2 666	3 338	2 992	3 443	3 222	3 600	2 494
27	Gross capital formation	37 170	42 540	42 165	34 976	34 161	40 804	37 410	23 952
28	Acquisitions less disposals of non-produced non-financial assets	..	-816	-2 307	-2 156	-2 275	-2 967	-2 331	-2 575
29	Net lending (+)/Net borrowing (-)	-14 854	-18 048	-11 854	-4 898	-3 023	-3 264	223	4 668
30	Total expenditure	199 363	216 481	219 546	216 579	217 753	229 385	230 393	239 557
31	Total revenue	184 509	198 433	207 692	211 681	214 730	226 121	230 616	244 225

POLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-15 019	-17 687	-11 391	-4 721	-2 852	-3 037	501	4 620
33	Total financial assets	-2 024	-517	1 109	-387	353	1 364	1 439	2 920
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-1 260	-2 000	238	361	-1 603	155	2 268	5 204
36	Debt securities	310	-512	509	-51	18	-206	-357	-10
37	Loans	466	369	385	439	614	906	915	-88
38	Equity and investment fund shares/units	-72	-179	-1 584	-202	-665	-668	-86	-106
39	Insurance pension and standardised guarantees	22	56	0	4	9	7	-48	-25
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	-1 490	1 749	1 561	-938	1 980	1 170	-1 253	-2 055
42	Financial liabilities	12 995	17 170	12 500	4 334	3 205	4 401	938	-1 700
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	2 259	-404	720	144	312	-940	90	344
46	Loans	9 246	15 099	8 998	3 495	1 514	4 751	860	-3 100
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	1 490	2 475	2 782	695	1 379	590	-12	1 056
Financial balance sheet									
51	Financial net worth	58 934	41 753	30 885	30 049	27 469	24 777	29 007	33 758
52	Financial assets	118 344	119 174	121 403	121 536	122 257	123 462	129 218	131 483
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	19 967	18 129	20 256	20 962	19 382	19 626	23 007	28 117
55	Debt securities	1 106	807	617	536	597	392	44	34
56	Loans	2 337	2 639	2 539	2 980	3 582	4 549	6 041	5 947
57	Equity and investment fund shares/units	70 531	70 316	68 819	68 621	67 965	67 307	67 385	67 360
58	Insurance pension and standardised guarantees	202	258	258	262	271	278	230	205
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	24 201	27 025	28 914	28 175	30 460	31 310	32 511	29 820
61	Financial liabilities	59 410	77 421	90 518	91 487	94 788	98 685	100 211	97 725
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	4 550	4 418	5 152	5 224	5 533	4 571	4 659	5 008
65	Loans	35 766	51 179	60 860	63 923	65 522	70 146	71 078	68 492
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	19 094	21 824	24 506	22 340	23 733	23 968	24 474	24 225
I.5 SOCIAL SECURITY FUNDS									
Production account									
1	Output	5 594	5 685	5 301	5 399	5 323	5 250	5 509	5 864
2	Intermediate consumption	2 169	2 162	1 791	1 749	1 650	1 559	1 773	1 855
3	Value added, gross	3 425	3 523	3 510	3 650	3 673	3 691	3 736	4 009
4	Value added, net	3 142	3 228	3 203	3 327	3 343	3 348	3 363	3 603
Generation of income account									
5	Compensation of employees, payable	3 083	3 171	3 170	3 291	3 306	3 309	3 327	3 571
6	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
7	Taxes on production and imports, receivable	..	..	..	..	..	..	..	..
8	Subsidies, payable	1 504	2 589	1 138	1 445	1 068	1 113	1 405	1 944
9	Interest, payable	32	77	12	19	8	11	8	8
10	Balance of primary incomes, net	-750	-1 909	-245	-263	-5	-203	127	-445
Secondary distribution of income account									
11	Current taxes on income and wealth, receivable	..	..	..	..	..	..	..	..
12	Social contributions, receivable	153 417	157 466	175 861	196 655	204 669	210 152	225 792	238 696
13	Actual social contributions	153 386	157 432	175 827	196 620	204 634	210 121	225 760	238 655
14	Imputed social contributions	..	..	..	..	..	..	..	..
15	Other current transfers, receivable	72 542	88 633	76 461	71 955	68 831	58 485	65 946	69 018
16	Social benefits other than social transfers in kind, payable	168 260	178 241	183 087	192 480	203 052	209 779	218 651	224 157
17	Other transfers in kind (via market producers), payable	21 499	22 152	22 298	24 473	25 375	25 760	28 202	28 920
18	Other current transfers, payable	39 802	39 032	40 830	40 149	41 529	43 057	44 435	47 037
19	Disposable income, net	17 147	26 917	28 160	35 718	28 914	15 598	28 779	36 075
Use of disposable income account									
20	Final consumption expenditure	27 093	27 837	27 599	29 872	30 698	31 010	33 710	34 783
21	Individual consumption expenditure	26 521	27 254	27 016	29 289	30 099	30 410	33 136	34 173
22	Collective consumption expenditure	572	583	583	583	599	600	574	610
23	Saving, gross	-9 663	-625	868	6 169	-1 454	-15 068	-4 558	1 698
24	Saving, net	-9 946	-920	561	5 846	-1 784	-15 411	-4 931	1 292
Capital account									
25	Capital transfers, receivable	-1 354	-1 406	-1 615	-1 900	-2 005	-2 048	-2 229	-2 363
26	Capital transfers, payable	374	640	127	289	656	1 341	652	665
27	Gross capital formation	737	408	475	520	514	309	442	439
28	Acquisitions less disposals of non-produced non-financial assets	..	0	-1	0	0	0	0	0
29	Net lending (+)/Net borrowing (-)	-12 128	-3 079	-1 348	3 460	-4 629	-18 766	-7 881	-1 769
30	Total expenditure	237 519	248 529	252 960	264 451	277 195	286 277	298 930	308 628
31	Total revenue	225 391	245 450	251 612	267 911	272 566	267 511	291 050	306 859

POLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-11 586	-4 570	655	3 476	-4 695	-18 835	-8 029	-1 555
33	Total financial assets	-2 126	-3 152	5 631	7 237	8 104	147 473	3 173	2 795
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-5 593	-2 915	1 031	1 431	608	1 198	2 663	1 415
36	Debt securities	2 335	970	4 651	2 942	1 019	146 536	814	1 544
37	Loans	-3	-7	-4	-5	-2	-2	-1	-1
38	Equity and investment fund shares/units	324	736	78	744	286	372	-367	368
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	811	-1 936	-125	2 125	6 193	-631	64	-531
42	Financial liabilities	9 460	1 418	4 976	3 761	12 799	166 308	11 202	4 350
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	9 460	1 419	5 843	2 997	11 160	8 924	5 524	1 000
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	0	-1	-867	764	1 639	157 384	5 678	3 350
Financial balance sheet									
51	Financial net worth	14 003	5 287	4 145	7 560	-2 773	-154 563	-163 523	-163 515
52	Financial assets	29 366	24 715	32 343	39 519	42 728	57 042	60 946	64 751
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	8 024	4 252	10 133	11 556	12 150	13 348	16 011	17 427
55	Debt securities	6 376	6 705	11 348	14 281	15 821	28 273	29 087	30 631
56	Loans	37	30	26	21	19	17	16	15
57	Equity and investment fund shares/units	718	1 453	1 530	2 275	2 561	2 933	2 566	2 934
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	14 211	12 275	9 306	11 386	12 177	12 471	13 266	13 744
61	Financial liabilities	15 363	19 428	28 198	31 959	45 501	211 605	224 469	228 266
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	9 460	10 878	16 721	19 718	30 878	39 802	45 326	46 326
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	5 903	8 550	11 477	12 241	14 623	171 803	179 143	181 940

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/0e879>.

Source: Central Statistical Office of Poland via Eurostat.

POLAND

Table II. Detailed taxes and social contribution receipts

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	439 779	466 186	511 780	536 066	543 711	562 900	596 939	635 125
2 Total tax receipts and actual social contributions	428 162	453 751	498 711	522 416	529 113	547 862	581 745	619 613
3 Total tax receipts	274 776	296 319	322 884	325 796	324 479	337 741	355 985	380 958
4 Taxes on production and imports	176 322	199 480	217 234	212 108	213 051	220 845	231 105	248 207
5 Taxes on products	156 185	177 148	193 033	187 260	188 060	194 993	201 837	212 523
6 Value added type taxes	99 562	109 717	122 647	116 265	116 607	122 671	125 836	131 005
7 Taxes and duties on imports, excluding VAT	3 242	3 081	3 295	4 363	5 536	6 966	8 190	7 523
8 Import duties	281	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	2 961	3 081	3 295	4 363	5 536	6 966	8 190	7 523
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	2 961	3 081	3 295	4 363	5 536	6 966	8 190	7 523
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	53 381	64 350	67 091	66 632	65 917	65 356	67 811	73 995
17 Excise duties and consumption taxes	48 001	58 935	61 756	61 756	60 774	60 170	62 442	68 121
18 Stamp taxes	510	504	489	481	488	500	408	430
19 Taxes on financial and capital transactions	1 703	1 875	1 829	1 502	1 633	1 805	1 777	2 180
20 Car registration taxes	748	799	811	783	836	853	880	838
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 576	1 599	1 504	1 301	1 457	1 240	1 323	1 421
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	843	638	702	809	729	788	981	1 005
29 Other taxes on production	20 137	22 332	24 201	24 848	24 991	25 852	29 268	35 684
30 Taxes on land, buildings or other structures	11 355	11 844	12 567	13 590	14 458	14 979	15 657	15 938
31 Taxes on the use of fixed assets	831	868	894	929	952	985	1 015	1 057
32 Total wage bill and payroll taxes	3 787	3 720	4 182	4 290	3 998	4 042	4 028	4 173
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1 111	2 558	3 074	2 957	3 966	2 523	4 542	6 703
35 Taxes on pollution	1 859	1 936	1 926	1 839	882	2 098	2 408	2 085
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	1 194	1 406	1 558	1 243	735	1 225	1 618	5 728
38 Current taxes on income and wealth	98 141	96 549	105 371	113 395	111 176	116 633	124 634	132 472
39 Taxes on income	92 877	91 026	99 510	106 480	103 567	108 759	117 078	124 251
40 Taxes on individual or household income including holding gains	62 078	62 818	67 768	72 516	74 124	78 617	83 861	89 943
41 Taxes on individual or household income excl. holding gains	62 078	62 818	67 768	72 516	74 124	78 617	83 861	89 943
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	30 716	28 125	31 649	33 863	29 351	30 040	33 104	34 180
44 Taxes on income or profits of corporations excl. holding gains	30 716	28 125	31 649	33 863	29 351	30 040	33 104	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	83	83	93	101	92	102	113	128
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	5 264	5 523	5 861	6 915	7 609	7 874	7 556	8 221
51 Current taxes on capital	4 553	4 555	4 925	5 878	6 289	6 444	6 549	6 785
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	62	374	290	309	295	314	360	514
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	649	594	646	728	1 025	1 116	647	922
57 Capital taxes	313	290	279	293	252	263	246	279
58 Taxes on capital transfers	313	290	279	293	252	263	246	279
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	153 386	157 432	175 827	196 620	204 634	210 121	225 760	238 655
62 Employers' actual social contributions	62 526	65 942	70 234	78 736	80 311	84 100	88 490	92 710
63 Compulsory	62 526	65 942	70 234	78 736	80 311	84 100	88 490	92 710
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	57 490	60 790	71 363	75 134	76 496	81 107	89 440	93 657
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	1 354	1 406	1 615	1 900	2 005	2 048	2 229	2 363

POLAND

Table II. Detailed taxes and social contribution receipts (cont.)

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	230 703	252 127	275 273	274 719	273 482	282 807	297 370	317 983
2 Total tax receipts and actual social contributions	218 599	239 196	261 523	260 130	257 852	266 613	280 865	301 161
3 Total tax receipts	218 599	239 196	261 523	260 130	257 852	266 613	280 865	301 161
4 Taxes on production and imports	159 017	181 177	198 248	192 481	193 112	199 553	209 214	225 627
5 Taxes on products	153 224	173 970	189 904	184 494	185 103	191 835	198 772	209 075
6 Other taxes on production	5 793	7 207	8 344	7 987	8 009	7 718	10 442	16 552
7 Current taxes on income and wealth	59 582	58 019	63 275	67 649	64 740	67 060	71 651	75 534
8 Taxes on income	59 581	57 708	63 050	67 412	64 522	66 829	71 381	75 236
9 Other current taxes	1	311	225	237	218	231	270	298
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	57 013	57 999	62 261	66 592	67 565	71 989	76 006	80 809
2 Total tax receipts and actual social contributions	56 177	57 123	61 361	65 666	66 627	71 128	75 120	79 797
3 Total tax receipts	56 177	57 123	61 361	65 666	66 627	71 128	75 120	79 797
4 Taxes on production and imports	17 305	18 303	18 986	19 627	19 939	21 292	21 891	22 580
5 Taxes on products	2 961	3 178	3 129	2 766	2 957	3 158	3 065	3 448
6 Other taxes on production	14 344	15 125	15 857	16 861	16 982	18 134	18 826	19 132
7 Current taxes on income and wealth	38 559	38 530	42 096	45 746	46 436	49 573	52 983	56 938
8 Taxes on income	33 296	33 318	36 460	39 068	39 045	41 930	45 697	49 015
9 Other current taxes	5 263	5 212	5 636	6 678	7 391	7 643	7 286	7 923
10 Capital taxes	313	290	279	293	252	263	246	279
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	152 063	156 060	174 246	194 755	202 664	208 104	223 563	236 333
2 Total tax receipts and actual social contributions	153 386	157 432	175 827	196 620	204 634	210 121	225 760	238 655
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	153 386	157 432	175 827	196 620	204 634	210 121	225 760	238 655
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	1 354	1 406	1 615	1 900	2 005	2 048	2 229	2 363

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/8ff30>.

Source: Central Statistical Office of Poland via Eurostat.

POLAND

Table III. Expenditure by function

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	616 606	660 503	685 819	696 400	703 039	724 147	746 302	..
2 General public services	76 152	81 408	87 266	93 259	94 568	86 513	88 291	..
3 Defence	21 027	23 672	24 748	23 948	27 459	25 305	28 184	..
4 Public order and safety	32 746	34 872	35 819	36 699	36 995	38 445	39 786	..
5 Economic affairs	77 348	86 190	89 963	80 296	69 968	82 829	82 764	..
6 Environment protection	9 655	10 665	10 796	9 576	10 333	10 697	10 958	..
7 Housing and community amenities	14 622	11 301	13 135	13 096	12 250	12 322	12 697	..
8 Health	68 649	71 900	73 163	75 101	76 807	79 778	83 685	..
9 Recreation, culture and religion	18 085	20 233	20 332	19 636	18 804	20 905	20 279	..
10 Education	74 243	80 139	84 948	87 446	87 319	90 407	93 700	..
11 Social protection	224 080	240 123	245 649	257 343	268 536	276 947	285 959	..
<i>of which:</i>								
12 Compensation of employees	150 615	158 931	164 908	167 993	171 795	178 708	184 200	..
13 General public services	17 604	18 866	19 206	19 914	20 195	21 076	21 525	..
14 Defence	12 895	13 351	13 423	13 777	14 482	14 381	14 694	..
15 Public order and safety	24 624	25 262	26 702	27 156	28 437	28 954	29 604	..
16 Economic affairs	6 839	7 218	7 031	7 739	7 720	10 027	10 674	..
17 Environment protection	920	937	945	955	1 033	1 095	1 216	..
18 Housing and community amenities	1 843	1 807	2 041	2 212	2 142	2 104	2 263	..
19 Health	20 600	22 171	22 007	21 417	21 541	22 067	22 490	..
20 Recreation, culture and religion	4 359	4 680	4 877	4 608	4 831	5 026	5 296	..
21 Education	50 436	53 520	57 079	57 756	58 605	60 473	62 401	..
22 Social protection	10 496	11 119	11 597	12 459	12 809	13 505	14 038	..
23 Gross capital formation	69 968	82 070	93 040	77 366	68 791	78 259	80 090	..
24 General public services	3 787	3 891	5 821	5 400	5 581	6 362	6 376	..
25 Defence	2 007	4 444	6 131	4 685	6 904	3 676	4 615	..
26 Public order and safety	2 723	3 250	3 362	2 496	2 084	2 809	3 402	..
27 Economic affairs	34 038	40 582	46 239	36 450	28 172	36 739	37 976	..
28 Environment protection	4 697	5 305	6 352	5 082	5 293	5 730	6 061	..
29 Housing and community amenities	2 433	2 414	2 290	2 146	1 973	2 573	2 072	..
30 Health	5 078	5 833	5 692	5 632	5 514	5 499	5 876	..
31 Recreation, culture and religion	7 962	8 324	8 579	7 248	6 401	7 279	5 930	..
32 Education	6 016	7 216	7 840	7 392	6 088	7 036	7 051	..
33 Social protection	1 227	811	734	835	781	557	734	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	355 688	397 250	405 090	403 165	396 810	390 391	411 978	..
2 General public services	70 704	77 081	79 823	84 327	87 103	79 090	78 788	..
3 Defence	21 044	23 640	24 704	23 938	27 433	25 328	28 151	..
4 Public order and safety	30 803	32 314	33 267	34 123	34 551	35 735	37 335	..
5 Economic affairs	48 125	51 760	55 534	52 336	37 856	49 100	54 226	..
6 Environment protection	1 639	2 234	3 026	2 637	3 292	3 967	3 384	..
7 Housing and community amenities	2 360	1 561	3 947	3 245	3 710	2 933	3 092	..
8 Health	15 315	16 943	17 845	19 277	20 246	20 821	21 245	..
9 Recreation, culture and religion	4 733	5 580	4 976	4 789	4 665	4 773	5 161	..
10 Education	54 543	59 626	65 194	66 216	65 889	68 975	71 486	..
11 Social protection	106 423	126 511	116 774	112 277	112 065	99 669	109 110	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	198 527	215 604	218 539	215 304	216 694	228 481	229 633	..
2 General public services	18 143	20 443	21 976	23 155	23 076	23 909	24 472	..
3 Defence	13	37	53	51	55	55	48	..
4 Public order and safety	3 662	4 395	4 497	4 569	4 536	4 889	4 500	..
5 Economic affairs	34 242	39 567	38 275	32 987	33 857	38 038	36 161	..
6 Environment protection	8 423	8 779	8 175	7 366	7 206	7 862	8 281	..
7 Housing and community amenities	12 966	11 159	10 281	10 844	9 586	10 106	10 369	..
8 Health	32 263	32 850	35 042	33 151	33 955	35 132	36 634	..
9 Recreation, culture and religion	14 463	15 686	15 658	15 036	14 706	16 324	15 613	..
10 Education	51 826	56 127	58 165	60 935	61 491	63 094	64 821	..
11 Social protection	22 526	26 561	26 417	27 210	28 226	29 072	28 734	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	237 488	248 495	252 926	264 416	277 160	286 245	298 899	..
2 General public services	32	77	12	19	8	11	8	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	0	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	57 133	58 713	60 302	62 060	64 231	65 514	69 833	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	180 323	189 705	192 612	202 337	212 921	220 720	229 058	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/e4fc5>.

Source: Central Statistical Office of Poland via Eurostat.

PORTUGAL

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	29 150	29 348	27 330	24 631	26 099	25 395	25 598	26 188
b	Saving, net	-14 775	-14 421	-12 394	-12 178	-9 891	-8 517	-6 891	-6 175
c	Net lending (+)/Net borrowing (-)	-17 204	-20 100	-13 006	-9 529	-8 245	-12 402	-7 918	-3 665
d	Total revenue	70 913	73 137	75 106	72 190	76 787	77 196	78 751	79 706
	<i>of which:</i>								
e	Total tax receipts	37 331	39 074	41 115	38 739	42 733	43 564	45 598	46 428
f	Actual social contributions	14 998	15 457	15 671	14 621	15 139	15 576	16 182	16 929
g	Total expenditure	88 116	93 237	88 112	81 719	85 032	89 598	86 669	83 371
	<i>of which:</i>								
h	Interest	5 218	5 268	7 604	8 214	8 258	8 483	8 210	7 761
i	Compensation of employees	24 608	24 611	22 614	19 688	21 317	20 515	20 349	20 881
j	Social benefits and transfers in kind	32 917	33 452	33 325	33 010	34 785	34 088	34 711	35 113
k	Gross fixed capital formation	7 205	9 479	6 139	4 158	3 701	3 446	4 045	2 734
l	Total liabilities (consolidated)	168 645	187 292	190 900	234 045	243 449	264 833	270 811	273 576
m	Financial net worth	-123 368	-127 783	-117 400	-152 563	-169 848	-189 564	-197 736	-193 942
n	Deficit/Surplus	-17 204	-20 100	-13 006	-9 529	-8 245	-12 402	-7 918	-3 665
o	Maastricht debt	146 691	173 063	196 231	212 556	219 715	226 031	231 540	240 958
p	Gross domestic product	175 448	179 930	176 167	168 398	170 269	173 079	179 809	185 179 p
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	39 984	39 975	37 975	34 316	35 710	35 242	35 592	36 606
2	Market output and output for own final use	5 207	5 704	5 543	5 578	5 516	5 170	5 311	5 531
3	Non-market output	34 778	34 272	32 433	28 739	30 194	30 072	30 281	31 075
4	Payments for non-market output	1 325	880	838	918	958	1 145	1 070	1 095
5	Non-market output, other	33 452	33 391	31 595	27 821	29 236	28 928	29 211	29 980
6	Market output and payments for non-market output (2 + 4)	6 532	6 584	6 381	6 495	6 474	6 315	6 381	6 625
7	Intermediate consumption	10 834	10 627	10 645	9 685	9 611	9 847	9 994	10 418
8	Value added, gross	29 150	29 348	27 330	24 631	26 099	25 395	25 598	26 188
9	Consumption of fixed capital	4 710	4 989	5 161	5 187	5 092	5 088	5 239	5 266
10	Value added, net	24 440	24 359	22 169	19 444	21 007	20 307	20 359	20 922
Generation of income account									
11	Compensation of employees, payable	24 608	24 611	22 614	19 688	21 317	20 515	20 349	20 881
12	Other taxes on production, payable	0	0	0	0	0	0	0	0
13	Other subsidies on production, receivable	390	521	692	551	574	479	322	377
14	Operating surplus, net	222	270	247	306	264	271	332	418
Allocation of primary income account									
15	Taxes on production and imports, receivable	22 190	23 777	24 411	23 340	23 320	24 561	26 069	27 347
16	Subsidies, payable	1 258	1 295	1 168	1 018	1 031	1 230	1 124	975
17	Property income, receivable	1 650	1 455	1 836	1 921	2 132	1 724	1 323	1 209
18	Property income, payable	5 231	5 279	7 619	8 230	8 271	8 496	8 224	7 776
19	Interest, payable	5 218	5 268	7 604	8 214	8 258	8 483	8 210	7 761
20	Other property income, payable	13	11	14	16	13	13	14	15
21	Balance of primary incomes, net	17 573	18 927	17 708	16 318	16 413	16 829	18 376	20 223
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	15 140	15 211	16 703	15 141	19 411	19 003	19 529	19 081
23	Social contributions, receivable	21 190	21 362	21 201	19 142	20 449	20 457	20 783	21 609
24	Actual social contributions	14 998	15 457	15 671	14 621	15 139	15 576	16 182	16 929
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	2 400	1 944	1 943	2 628	2 479	2 913	2 944	2 661
27	Current taxes on income and wealth, payable	8	9	8	17	23	25	22	26
28	Social benefits other than social transfers in kind, payable	28 765	29 573	29 936	29 654	31 520	30 810	31 338	31 730
29	Social transfers in kind (via market producers), payable	4 151	3 879	3 389	3 356	3 265	3 278	3 373	3 383
30	Social benefits and transfers in kind (via market producers), payable	32 917	33 452	33 325	33 010	34 785	34 088	34 711	35 113
31	Other current transfers, payable	4 701	5 014	5 021	4 559	4 599	4 679	4 579	4 630
32	Disposable income, net	22 829	22 849	22 589	18 999	22 610	23 689	25 693	27 188
Use of disposable income account									
33	Final consumption expenditure	37 604	37 270	34 983	31 177	32 501	32 206	32 584	33 363
34	Individual consumption expenditure	20 879	20 585	18 821	16 810	17 417	16 989	16 278	16 671
35	Collective consumption expenditure	16 725	16 685	16 162	14 367	15 084	15 217	16 305	16 693
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-10 065	-9 432	-7 233	-6 990	-4 799	-3 429	-1 652	-909
38	Saving, net	-14 775	-14 421	-12 394	-12 178	-9 891	-8 517	-6 891	-6 175
Capital account									
39	Consumption of fixed capital	4 710	4 989	5 161	5 187	5 092	5 088	5 239	5 266
40	Capital transfers, receivable	1 420	2 282	1 939	2 971	1 948	1 744	1 400	796
41	Capital taxes	0	85	0	258	2	0	0	0
42	Other capital transfers and investment grants, receivable	1 420	2 197	1 939	2 713	1 946	1 744	1 400	796
43	Capital transfers, payable	1 108	3 336	1 595	1 671	1 546	7 189	3 436	751
44	Gross capital formation and acquisitions of non-produced assets	7 451	9 614	6 118	3 839	3 848	3 527	4 230	2 801
45	Gross capital formation	7 218	9 485	6 120	4 201	3 743	3 446	4 145	2 737
46	Gross fixed capital formation	7 205	9 479	6 139	4 158	3 701	3 446	4 045	2 734
47	Changes in inv. and acquisitions less disposals of valuables	12	7	-19	43	42	0	100	3
48	Acquisitions less disposals of non-produced non-financial assets	233	129	-3	-363	105	81	84	64
49	Net lending (+)/Net borrowing (-)	-17 204	-20 100	-13 006	-9 529	-8 245	-12 402	-7 918	-3 665
50	Total expenditure	88 116	93 237	88 112	81 719	85 032	89 598	86 669	83 371
51	Total revenue	70 913	73 137	75 106	72 190	76 787	77 196	78 751	79 706

PORTUGAL

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-17 204	-20 099	-13 006	-9 529	-8 245	-12 402	-7 918	-3 665
53 Total financial assets	2 091	5 658	14 238	1 696	-2 196	-6 515	-4 017	5 638
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	-491	483	10 129	1 539	1 210	-1	-3 117	4 511
56 Debt securities	552	30	283	6 141	-280	-4 707	-968	5
57 Loans	33	1 256	841	1 191	-91	-143	114	-48
58 Equity and investment fund shares/units	1 135	2 106	-437	-3 836	-1 082	-2 111	-92	-103
59 Insurance pension and standardised guarantees	0	-2	1	-1	0	10	-11	-6
60 Financial derivatives and employee stock options	-93	-428	-217	-188	-23	112	-291	-483
61 Other accounts receivable	954	2 211	3 637	-3 149	-1 930	326	349	1 763
62 Financial liabilities	19 295	25 757	27 244	11 226	6 049	5 888	3 901	9 303
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	-368	-527	-2 979	-1 356	1 223	4 918	3 970	3 964
65 Debt securities	17 256	19 167	-11 092	-7 928	-2 783	-1 861	11 191	11 288
66 Loans	2 489	3 639	35 812	24 647	8 995	3 613	-9 373	-5 976
67 Equity and investment fund shares/units	0	0	0	351	-340	12	-137	0
68 Insurance pension and standardised guarantees	0	0	0	0	0	0	-24	0
69 Financial derivatives and employee stock options	16	8	34	32	18	-6	0	-28
70 Other accounts payable	-98	3 470	5 468	-4 521	-1 064	-789	-1 727	55
Financial balance sheet								
71 Financial net worth	-123 368	-127 783	-117 400	-152 563	-169 848	-189 564	-197 736	-193 942
72 Financial assets	45 277	59 510	73 500	81 482	73 601	75 269	73 075	79 633
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	7 583	8 239	18 604	20 145	21 346	21 273	18 207	22 590
75 Debt securities	2 693	2 658	3 005	9 385	8 891	4 427	3 357	3 391
76 Loans	2 998	4 313	5 386	6 569	5 239	5 123	5 082	5 179
77 Equity and investment fund shares/units	22 804	32 732	30 987	33 071	28 133	32 793	33 202	33 835
78 Insurance pension and standardised guarantees	21	19	19	19	69	79	68	62
79 Financial derivatives and employee stock options	-47	112	408	397	-27	1 295	2 538	2 194
80 Other accounts receivable	9 224	11 436	15 090	11 895	9 951	10 277	10 621	12 384
81 Financial liabilities	168 645	187 292	190 900	234 045	243 449	264 833	270 811	273 576
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	18 550	18 023	15 044	13 688	14 749	19 350	23 320	27 284
84 Debt securities	120 032	127 424	92 119	111 491	112 037	123 430	135 189	140 118
85 Loans	19 828	26 510	62 718	87 311	95 697	101 313	93 726	87 820
86 Equity and investment fund shares/units	0	0	0	1 964	1 623	1 579	1 389	1 587
87 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
88 Financial derivatives and employee stock options	18	38	913	1 200	1 017	1 537	1 311	1 214
89 Other accounts payable	10 217	15 298	20 106	18 391	18 326	17 624	15 877	15 553
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	30 124	30 007	28 517	25 300	26 426	26 323	26 465	27 156
2 Intermediate consumption	7 549	7 303	7 643	6 760	6 711	7 031	7 134	7 382
3 Value added, gross	22 575	22 703	20 874	18 540	19 715	19 292	19 331	19 774
4 Value added, net	19 780	19 740	17 794	15 448	16 700	16 289	16 263	16 691
Generation of income account								
5 Compensation of employees, payable	20 084	20 153	18 377	15 886	17 179	16 631	16 516	16 990
6 Operating surplus, net	0	0	0	0	3	3	3	7
Allocation of primary income account								
7 Taxes on production and imports, receivable	18 903	20 511	20 999	19 952	19 633	20 525	21 822	23 171
8 Subsidies, payable	933	884	730	704	749	993	916	809
9 Interest, payable	5 158	5 399	7 694	8 308	8 296	8 556	8 378	8 035
10 Balance of primary incomes, net	13 960	15 153	13 846	12 260	12 177	12 231	13 461	15 177
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	13 889	13 998	15 521	13 882	17 946	17 645	18 091	17 609
12 Social contributions, receivable	7 203	7 061	6 725	5 422	6 404	6 279	6 042	6 146
13 Actual social contributions	1 823	1 917	1 909	1 556	1 876	2 056	2 064	2 109
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	2 351	2 020	1 814	2 557	2 823	3 116	3 561	3 331
16 Social benefits other than social transfers in kind, payable	9 492	9 579	10 020	8 945	9 988	9 979	10 967	11 074
17 Social transfers in kind (via market producers), payable	3 665	3 421	2 973	2 974	2 837	2 858	2 969	2 966
18 Other current transfers, payable	11 976	12 655	11 817	12 289	13 580	13 082	12 542	12 812
19 Disposable income, net	15 933	15 989	16 064	12 885	15 773	16 200	17 639	18 370
Use of disposable income account								
20 Final consumption expenditure	29 202	28 894	27 007	23 582	24 548	24 558	24 913	25 518
21 Individual consumption expenditure	18 698	18 651	16 733	14 784	15 137	14 916	14 142	14 462
22 Collective consumption expenditure	10 504	10 243	10 274	8 798	9 410	9 642	10 771	11 056
23 Saving, gross	-10 474	-9 941	-7 863	-7 605	-5 760	-5 355	-4 205	-4 065
24 Saving, net	-13 269	-12 904	-10 943	-10 697	-8 775	-8 358	-7 274	-7 148
Capital account								
25 Capital transfers, receivable	929	1 558	1 005	1 965	1 059	1 058	706	550
26 Capital transfers, payable	2 233	4 459	2 619	2 673	2 320	7 628	3 914	1 218
27 Gross capital formation	4 288	6 504	3 718	2 482	1 837	1 908	2 414	1 375
28 Acquisitions less disposals of non-produced non-financial assets	127	-13	6	-133	24	18	-9	-27
29 Net lending (+)/Net borrowing (-)	-16 192	-19 333	-13 201	-10 662	-8 882	-13 851	-9 818	-6 081
30 Total expenditure	65 509	70 353	65 602	60 890	63 530	68 694	65 747	62 640
31 Total revenue	49 317	51 020	52 401	50 228	54 649	54 843	55 930	56 559

PORTUGAL

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-16 192	-19 333	-13 201	-10 662	-8 882	-13 851	-9 818	-6 081
33 Total financial assets	1 750	5 692	14 351	3 271	-1 654	-5 238	-4 558	4 596
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-369	481	10 462	2 578	322	-426	-4 370	4 012
36 Debt securities	127	130	3	5 080	191	-3 365	-637	-214
37 Loans	226	1 318	877	1 952	832	45	354	-283
38 Equity and investment fund shares/units	937	1 934	-136	-3 066	-1 266	-1 490	243	-151
39 Insurance pension and standardised guarantees	0	-2	1	-1	0	10	-11	-6
40 Financial derivatives and employee stock options	-93	-347	-277	-249	56	26	-413	-539
41 Other accounts receivable	922	2 178	3 422	-3 023	-1 788	-37	276	1 778
42 Financial liabilities	17 942	25 025	27 552	13 933	7 228	8 613	5 260	10 677
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	-457	-117	-3 181	-117	872	4 533	4 527	4 927
45 Debt securities	17 353	19 656	-9 960	-7 771	-2 046	196	10 566	10 899
46 Loans	1 748	2 834	35 623	26 067	9 516	4 116	-8 545	-5 348
47 Equity and investment fund shares/units	0	0	0	351	-340	12	-137	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	-24	0
49 Financial derivatives and employee stock options	16	8	34	32	18	-6	0	-28
50 Other accounts payable	-717	2 644	5 035	-4 628	-792	-238	-1 128	227
Financial balance sheet								
51 Financial net worth	-128 082	-131 674	-117 153	-154 052	-172 616	-194 395	-204 312	-202 111
52 Financial assets	34 859	48 665	62 895	72 609	64 994	67 576	64 745	70 235
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	3 940	4 536	15 225	17 804	18 125	17 609	13 287	17 230
55 Debt securities	768	842	832	6 251	6 424	3 075	2 312	2 093
56 Loans	3 311	4 688	5 797	7 742	7 391	7 464	7 663	7 525
57 Equity and investment fund shares/units	19 414	28 836	27 483	30 395	24 830	29 873	30 462	30 930
58 Insurance pension and standardised guarantees	21	19	19	19	69	79	68	62
59 Financial derivatives and employee stock options	-47	114	469	398	-42	1 316	2 522	2 186
60 Other accounts receivable	7 453	9 631	13 070	10 001	8 198	8 160	8 431	10 209
61 Financial liabilities	162 941	180 339	180 048	226 660	237 610	261 971	269 057	272 346
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	18 565	18 447	15 266	15 149	15 841	20 015	24 543	29 469
64 Debt securities	124 182	131 518	95 984	117 030	118 544	133 002	144 056	148 026
65 Loans	11 269	16 846	52 738	78 640	87 419	93 194	86 474	81 119
66 Equity and investment fund shares/units	0	0	0	1 277	917	706	435	633
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	18	38	913	1 200	1 017	1 537	1 311	1 214
69 Other accounts payable	8 908	13 490	15 148	13 364	13 872	13 517	12 238	11 884
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	9 315	9 416	9 000	8 625	8 876	8 518	8 772	9 096
2 Intermediate consumption	3 147	3 162	2 903	2 826	2 812	2 728	2 789	2 970
3 Value added, gross	6 168	6 254	6 097	5 799	6 064	5 790	5 983	6 125
4 Value added, net	4 299	4 277	4 063	3 750	4 029	3 747	3 854	3 985
Generation of income account								
5 Compensation of employees, payable	4 160	4 116	3 925	3 550	3 860	3 613	3 591	3 645
6 Operating surplus, net	222	270	247	306	261	268	329	411
Allocation of primary income account								
7 Taxes on production and imports, receivable	2 431	2 418	2 525	2 316	2 534	2 881	3 061	3 169
8 Subsidies, payable	142	173	205	146	127	113	132	103
9 Interest, payable	261	71	149	163	196	202	213	172
10 Balance of primary incomes, net	2 556	2 743	2 753	2 729	2 880	3 216	3 397	3 638
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 250	1 212	1 181	1 258	1 461	1 354	1 431	1 465
12 Social contributions, receivable	789	736	694	639	758	632	610	622
13 Actual social contributions	11	11	11	9	10	17	19	11
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	2 912	2 733	2 692	2 481	2 659	2 581	2 620	2 718
16 Social benefits other than social transfers in kind, payable	798	739	697	647	776	627	602	622
17 Social transfers in kind (via market producers), payable	353	344	330	289	338	329	299	309
18 Other current transfers, payable	913	1 301	1 059	1 095	947	912	936	937
19 Disposable income, net	5 792	5 385	5 563	5 351	6 022	6 229	6 505	6 865
Use of disposable income account								
20 Final consumption expenditure	7 747	7 733	7 450	7 129	7 472	7 172	7 228	7 400
21 Individual consumption expenditure	1 924	1 710	1 903	1 866	2 109	1 905	1 966	2 036
22 Collective consumption expenditure	5 823	6 023	5 547	5 264	5 363	5 267	5 262	5 364
23 Saving, gross	-87	-371	146	270	585	1 100	1 406	1 606
24 Saving, net	-1 955	-2 348	-1 887	-1 779	-1 450	-943	-723	-535
Capital account								
25 Capital transfers, receivable	1 983	2 266	2 331	2 312	1 847	1 324	1 356	944
26 Capital transfers, payable	305	359	355	306	181	198	183	238
27 Gross capital formation	2 897	2 964	2 376	1 690	1 886	1 515	1 716	1 368
28 Acquisitions less disposals of non-produced non-financial assets	105	138	-11	-233	77	60	92	90
29 Net lending (+)/Net borrowing (-)	-1 410	-1 566	-242	819	289	650	771	855
30 Total expenditure	13 096	13 378	12 004	10 509	11 225	10 325	10 582	10 489
31 Total revenue	11 686	11 812	11 761	11 328	11 514	10 975	11 353	11 343

PORTUGAL

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-1 410	-1 565	-242	819	289	650	771	855
33 Total financial assets	-199	17	15	53	11	110	414	339
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-217	28	102	80	96	102	397	342
36 Debt securities	4	-3	-79	-34	-9	0	0	0
37 Loans	14	-5	0	10	1	-2	5	-2
38 Equity and investment fund shares/units	1	-3	-8	-16	-83	1	0	-10
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	13	7	8	11	8
41 Other accounts receivable	0	0	0	0	0	0	0	0
42 Financial liabilities	1 212	1 582	258	-766	-278	-540	-357	-516
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	-31	23	-58	-41	-191	279	541	411
46 Loans	942	862	225	-648	406	-316	-583	-864
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	301	697	91	-77	-492	-503	-316	-63
Financial balance sheet								
51 Financial net worth	-7 700	-9 233	-12 554	-12 800	-12 315	-12 314	-11 434	-10 754
52 Financial assets	2 550	2 691	2 812	2 159	2 314	2 275	2 607	2 937
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	1 066	1 146	1 247	1 328	1 562	1 637	2 034	2 369
55 Debt securities	59	43	50	18	1	2	2	2
56 Loans	128	123	123	133	78	76	81	79
57 Equity and investment fund shares/units	1 192	1 273	1 286	575	567	455	384	382
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	105	105	105	105	105	105	105	105
61 Financial liabilities	10 251	11 924	15 366	14 959	14 628	14 589	14 041	13 691
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	550	573	514	473	282	561	1 104	1 511
65 Loans	8 998	10 161	10 510	9 973	10 506	10 535	9 912	9 125
66 Equity and investment fund shares/units	0	0	0	103	3	3	3	3
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	703	1 191	4 342	4 410	3 837	3 490	3 023	3 053
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	545	553	459	391	408	401	355	354
2 Intermediate consumption	139	162	99	99	89	88	71	65
3 Value added, gross	407	390	359	292	320	313	284	288
4 Value added, net	361	341	312	246	277	271	242	246
Generation of income account								
5 Compensation of employees, payable	363	342	313	253	277	271	242	246
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	856	848	887	1 072	1 152	1 155	1 186	1 006
8 Subsidies, payable	183	238	233	169	155	123	76	63
9 Interest, payable	0	0	0	0	0	0	0	0
10 Balance of primary incomes, net	1 057	1 031	1 109	1 329	1 355	1 382	1 518	1 408
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1	1	1	2	5	5	7	7
12 Social contributions, receivable	13 199	13 565	13 781	13 081	13 287	13 546	14 131	14 841
13 Actual social contributions	13 164	13 529	13 751	13 056	13 253	13 503	14 099	14 809
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	7 455	8 204	7 270	8 410	9 010	8 645	8 326	8 442
16 Social benefits other than social transfers in kind, payable	18 475	19 255	19 219	20 062	20 757	20 204	19 769	20 034
17 Social transfers in kind (via market producers), payable	133	114	87	92	90	92	105	108
18 Other current transfers, payable	2 131	2 071	1 979	1 996	2 085	2 114	2 665	2 712
19 Disposable income, net	1 105	1 475	963	764	815	1 260	1 549	1 953
Use of disposable income account								
20 Final consumption expenditure	655	644	526	465	481	476	443	445
21 Individual consumption expenditure	257	224	185	160	170	167	171	173
22 Collective consumption expenditure	398	420	341	305	310	309	273	272
23 Saving, gross	496	880	483	344	377	826	1 148	1 550
24 Saving, net	450	831	437	298	334	785	1 106	1 508
Capital account								
25 Capital transfers, receivable	12	11	24	23	15	17	15	20
26 Capital transfers, payable	74	72	42	20	20	18	18	14
27 Gross capital formation	33	17	26	29	20	24	15	-6
28 Acquisitions less disposals of non-produced non-financial assets	2	3	2	4	4	3	2	1
29 Net lending (+)/Net borrowing (-)	399	799	438	314	348	798	1 129	1 561
30 Total expenditure	21 534	22 274	22 000	22 724	23 497	22 937	22 963	23 237
31 Total revenue	21 933	23 073	22 438	23 038	23 845	23 735	24 092	24 798

PORTUGAL

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	399	799	438	314	348	798	1 129	1 561
33 Total financial assets	717	928	779	498	566	751	846	1 450
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	6	385	-638	120	441	-62	1 413	1 119
36 Debt securities	487	415	1 434	1 209	84	994	-416	241
37 Loans	-5	0	0	0	0	0	0	0
38 Equity and investment fund shares/units	197	176	-293	-753	268	-622	-335	58
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	-81	61	48	-85	78	112	47
41 Other accounts receivable	32	33	216	-126	-141	364	73	-15
42 Financial liabilities	318	129	342	184	218	-47	-283	-110
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	0	0	0	-1	-3	0	1	-1
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	318	129	342	184	220	-47	-284	-110
Financial balance sheet								
51 Financial net worth	12 414	13 124	12 307	14 288	15 083	17 145	18 010	18 923
52 Financial assets	13 023	13 744	12 929	14 907	15 700	17 761	18 627	19 539
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	2 591	2 982	2 354	2 475	2 751	2 693	4 109	5 176
55 Debt securities	6 567	6 440	6 502	9 128	9 255	11 483	11 014	10 716
56 Loans	0	0	0	0	0	0	0	0
57 Equity and investment fund shares/units	2 199	2 624	2 218	1 516	2 032	1 594	1 404	1 570
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	-2	-61	0	15	-21	16	8
60 Other accounts receivable	1 666	1 700	1 915	1 789	1 648	2 012	2 084	2 069
61 Financial liabilities	609	620	622	620	617	617	617	616
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	3	3	5	4	2	1	2	1
66 Equity and investment fund shares/units	0	0	0	-1	-1	-1	-1	-1
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	607	617	617	617	617	617	617	616

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/29651>.

Source: Instituto Nacional de Estatística (INE) via Eurostat.

PORTUGAL

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	58 521	60 436	62 315	57 881	63 182	64 021	66 381	68 037
2 Total tax receipts and actual social contributions	52 329	54 530	56 785	53 360	57 872	59 140	61 780	63 357
3 Total tax receipts	37 331	39 074	41 115	38 739	42 733	43 564	45 598	46 428
4 Taxes on production and imports	22 190	23 777	24 411	23 340	23 320	24 561	26 069	27 347
5 Taxes on products	20 344	21 977	22 331	21 292	20 739	21 918	23 188	24 450
6 Value added type taxes	11 971	13 527	14 265	13 995	13 710	14 682	15 368	15 770
7 Taxes and duties on imports, excluding VAT	318	1 078	1 130	968	816	924	1 013	1 111
8 Import duties	1	1	1	1	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	317	1 077	1 129	967	816	924	1 013	1 111
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	317	1 077	1 129	967	816	924	1 013	1 111
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	8 055	7 372	6 937	6 329	6 213	6 313	6 808	7 569
17 Excise duties and consumption taxes	4 285	3 756	3 594	3 438	3 498	3 423	3 605	3 998
18 Stamp taxes	1 505	1 316	1 268	1 168	1 172	1 114	1 143	1 188
19 Taxes on financial and capital transactions	635	595	513	417	356	483	569	639
20 Car registration taxes	714	832	644	370	360	476	585	687
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	147	142	140	112	106	103	107	139
23 Taxes on insurance premiums	209	215	214	208	200	196	218	228
24 Other taxes on specific services	71	78	78	77	83	72	71	84
25 General sales or turnover taxes	..	..	..	..	1	1	7	12
26 Profits of fiscal monopolies	467	420	471	522	419	431	489	579
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	23	18	16	16	18	15	16	15
29 Other taxes on production	1 847	1 801	2 080	2 048	2 581	2 642	2 880	2 897
30 Taxes on land, buildings or other structures	1 062	1 108	1 212	1 145	1 349	1 478	1 543	1 526
31 Taxes on the use of fixed assets	188	204	234	262	342	451	458	484
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	238	145	146	136	107	133	131	150
35 Taxes on pollution	7	3	3	10	60	61	86	66
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	351	340	484	495	722	520	662	671
38 Current taxes on income and wealth	15 140	15 211	16 703	15 141	19 411	19 003	19 529	19 081
39 Taxes on income	14 521	14 557	16 028	14 414	18 664	18 253	18 762	18 303
40 Taxes on individual or household income including holding gains	9 631	9 626	10 506	9 790	13 119	13 322	13 149	12 629
41 Taxes on individual or household income excl. holding gains	9 631	9 626	10 506	9 790	13 119	13 322	13 149	12 629
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	4 819	4 919	5 521	4 623	5 545	4 931	5 614	5 674
44 Taxes on income or profits of corporations excl. holding gains	4 819	4 919	5 521	4 623	5 545	4 931	5 614	5 674
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	71	12	2	0	0	0	0	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	620	654	675	727	747	751	767	778
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	3	12
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	140	119	135	145	196	195	188	187
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	480	536	540	583	551	556	576	579
57 Capital taxes	0	85	0	258	2	0	..	0
58 Taxes on capital transfers	0	85	0	258	2	0	..	0
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	14 998	15 457	15 671	14 621	15 139	15 576	16 182	16 929
62 Employers' actual social contributions	8 281	8 786	9 005	8 428	8 736	8 767	9 191	9 696
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	..	6 102	6 063	5 604	5 913	6 368	6 591	6 832
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	6 192	5 906	5 530	4 521	5 310	4 881	4 601	4 679
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

PORTUGAL

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	39 995	41 655	43 245	39 514	43 984	44 449	45 955	46 926
2 Total tax receipts and actual social contributions	34 616	36 511	38 428	35 648	39 456	40 226	41 977	42 889
3 Total tax receipts	32 792	34 594	36 520	34 092	37 581	38 170	39 913	40 780
4 Taxes on production and imports	18 903	20 511	20 999	19 952	19 633	20 525	21 822	23 171
5 Taxes on products	18 211	19 892	20 219	19 144	18 512	19 428	20 569	21 876
6 Other taxes on production	693	620	780	808	1 121	1 097	1 253	1 295
7 Current taxes on income and wealth	13 889	13 998	15 521	13 882	17 946	17 645	18 091	17 609
8 Taxes on income	13 418	13 479	14 992	13 369	17 424	17 086	17 516	17 031
9 Other current taxes	471	519	528	513	522	559	575	578
10 Capital taxes	..	85	..	258	2	..	..	0
11 Actual social contributions	1 823	1 917	1 909	1 556	1 876	2 056	2 064	2 109
12 Imputed social contributions	5 380	5 144	4 816	3 865	4 528	4 223	3 978	4 037
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	4 469	4 367	4 401	4 212	4 753	4 867	5 102	5 256
2 Total tax receipts and actual social contributions	3 681	3 630	3 706	3 573	3 995	4 235	4 492	4 635
3 Total tax receipts	3 681	3 630	3 706	3 573	3 995	4 235	4 492	4 635
4 Taxes on production and imports	2 431	2 418	2 525	2 316	2 534	2 881	3 061	3 169
5 Taxes on products	1 282	1 244	1 233	1 085	1 080	1 341	1 441	1 574
6 Other taxes on production	1 148	1 174	1 292	1 230	1 455	1 540	1 621	1 595
7 Current taxes on income and wealth	1 250	1 212	1 181	1 258	1 461	1 354	1 431	1 465
8 Taxes on income	1 103	1 078	1 035	1 045	1 240	1 167	1 246	1 272
9 Other current taxes	147	134	145	213	220	187	185	193
10 Capital taxes	0	0	0	0	0	0	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	778	726	683	630	748	615	591	610
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	14 056	14 414	14 670	14 155	14 444	14 706	15 324	15 854
2 Total tax receipts and actual social contributions	14 022	14 378	14 639	14 130	14 410	14 662	15 292	15 822
3 Total tax receipts	858	849	889	1 074	1 157	1 159	1 193	1 013
4 Taxes on production and imports	856	848	887	1 072	1 152	1 155	1 186	1 006
5 Taxes on products	851	841	879	1 063	1 147	1 150	1 179	1 000
6 Other taxes on production	6	7	8	9	5	5	7	7
7 Current taxes on income and wealth	1	1	1	2	5	5	7	7
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	1	1	1	2	5	5	7	7
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	13 164	13 529	13 751	13 056	13 253	13 503	14 099	14 809
12 Imputed social contributions	35	36	31	25	34	44	32	32
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/17fa4>.

Source: Instituto Nacional de Estatística (INE) via Eurostat.

PORTUGAL

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	88 116	93 237	88 112	81 719	85 032	89 598	86 825	..
2 General public services	12 424	12 332	14 284	14 674	15 167	14 896	14 580	..
3 Defence	2 677	3 536	2 253	1 878	1 873	1 786	1 902	..
4 Public order and safety	3 466	3 865	4 092	3 549	3 909	3 727	3 714	..
5 Economic affairs	8 341	11 481	7 739	6 352	6 475	12 567	9 076	..
6 Environment protection	1 026	1 136	912	720	788	675	692	..
7 Housing and community amenities	1 851	1 275	1 068	911	1 070	931	890	..
8 Health	13 797	13 136	12 015	10 979	10 883	10 692	11 067	..
9 Recreation, culture and religion	2 005	1 971	1 752	1 545	1 538	1 291	1 348	..
10 Education	12 804	13 761	12 777	10 416	10 638	10 558	10 739	..
11 Social protection	29 725	30 743	31 221	30 695	32 690	32 475	32 818	..
<i>of which:</i>								
12 Compensation of employees	24 608	24 611	22 614	19 688	21 317	20 515	20 273	..
13 General public services	2 733	2 712	2 563	2 575	2 879	2 730	2 664	..
14 Defence	1 607	1 666	1 545	1 317	1 372	1 253	1 295	..
15 Public order and safety	2 773	2 967	2 884	2 304	2 656	2 574	2 550	..
16 Economic affairs	1 447	1 468	1 332	1 238	1 406	1 291	1 193	..
17 Environment protection	305	271	297	260	269	254	248	..
18 Housing and community amenities	277	249	236	199	215	216	209	..
19 Health	5 586	5 326	4 644	4 410	4 532	4 347	4 397	..
20 Recreation, culture and religion	373	453	399	344	377	329	335	..
21 Education	8 825	8 811	8 074	6 502	7 067	6 938	6 825	..
22 Social protection	683	687	639	539	544	584	558	..
23 Gross capital formation	7 218	9 485	6 120	4 201	3 743	3 446	4 186	..
24 General public services	364	314	258	233	197	242	275	..
25 Defence	538	1 366	256	152	106	89	133	..
26 Public order and safety	55	83	59	106	121	70	87	..
27 Economic affairs	2 905	3 990	2 498	1 356	1 189	1 196	1 414	..
28 Environment protection	309	321	289	167	175	136	158	..
29 Housing and community amenities	294	175	154	205	265	215	250	..
30 Health	387	565	475	297	219	222	336	..
31 Recreation, culture and religion	534	483	384	287	383	208	229	..
32 Education	1 746	2 129	1 682	1 345	1 027	1 008	1 241	..
33 Social protection	85	59	65	53	62	61	64	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	65 509	70 353	65 602	60 890	63 530	68 694	65 892	..
2 General public services	19 570	20 486	21 699	23 302	24 474	23 581	22 966	..
3 Defence	2 677	3 536	2 253	1 878	1 873	1 786	1 902	..
4 Public order and safety	3 348	3 722	3 585	3 031	3 401	3 227	3 200	..
5 Economic affairs	5 790	8 399	5 604	4 864	4 719	10 784	7 143	..
6 Environment protection	148	146	150	82	126	118	114	..
7 Housing and community amenities	368	217	222	174	154	138	130	..
8 Health	13 024	12 338	11 279	10 328	10 149	9 987	10 359	..
9 Recreation, culture and religion	823	711	740	550	501	477	474	..
10 Education	11 422	12 152	10 821	8 709	8 917	8 980	9 181	..
11 Social protection	8 338	8 647	9 248	7 970	9 216	9 616	10 421	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	13 096	13 378	12 004	10 509	11 225	10 325	10 666	..
2 General public services	3 977	3 832	3 433	3 127	3 096	2 911	3 047	..
3 Defence	0	..	..	..	..	..	..	..
4 Public order and safety	118	144	507	518	508	500	514	..
5 Economic affairs	2 499	3 065	2 131	1 483	1 747	1 783	1 933	..
6 Environment protection	878	990	762	638	662	556	577	..
7 Housing and community amenities	1 483	1 058	846	736	916	793	759	..
8 Health	764	791	728	642	725	696	702	..
9 Recreation, culture and religion	1 169	1 247	1 001	986	1 028	803	866	..
10 Education	1 303	1 406	1 739	1 560	1 601	1 475	1 494	..
11 Social protection	906	845	858	819	941	808	774	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	21 534	22 274	22 000	22 724	23 497	22 937	22 988	..
2 General public services	900	782	645	650	818	763	1 287	..
3 Defence	0	..	..	..	..	..	..	..
4 Public order and safety	0	0	..	..	..	..	..	..
5 Economic affairs	52	17	4	4	8	0	0	..
6 Environment protection	0	..	..	..	..	..	..	..
7 Housing and community amenities	0	0	0	0	0	..	..	..
8 Health	9	7	8	9	8	9	6	..
9 Recreation, culture and religion	14	13	10	9	9	10	8	..
10 Education	78	203	217	147	120	104	64	..
11 Social protection	20 481	21 251	21 115	21 905	22 533	22 051	21 623	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/079c3>.

Source: Instituto Nacional de Estatística (INE) via Eurostat.

SLOVAK REPUBLIC

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	7 773	8 084	8 411	8 645	9 120	9 598	10 125	10 592
b	Saving, net	-4 209	-4 978	-3 245	-3 640	-2 778	-2 657	-1 475	-2 315
c	Net lending (+)/Net borrowing (-)	-4 996	-5 058	-3 021	-3 159	-2 017	-2 056	-2 160	-1 774
d	Total revenue	23 228	23 422	25 807	26 381	28 719	29 927	33 532	31 910
	<i>of which:</i>								
e	Total tax receipts	10 369	10 591	11 431	11 391	12 347	13 252	14 302	14 578
f	Actual social contributions	7 947	8 185	8 574	8 988	9 864	10 207	10 871	11 436
g	Total expenditure	28 224	28 480	28 828	29 539	30 737	31 983	35 692	33 684
	<i>of which:</i>								
h	Interest	916	877	1 079	1 283	1 387	1 444	1 379	1 336
i	Compensation of employees	5 479	5 716	5 846	5 991	6 356	6 694	7 050	7 400
j	Social benefits and transfers in kind	12 335	13 234	13 214	13 744	14 098	14 501	14 960	15 520
k	Gross fixed capital formation	2 487	2 441	2 692	2 436	2 466	3 023	4 951	2 600
l	Total liabilities (consolidated)	27 186	32 022	35 279	42 388	45 361	46 004	47 331	48 682
m	Financial net worth	-14 308	-18 914	-23 196	-22 655	-24 246	-26 956	-28 125	-29 837
n	Deficit/Surplus	-4 996	-5 058	-3 021	-3 159	-2 017	-2 056	-2 160	-1 774
o	Maastricht debt	23 237	27 842	30 847	37 926	40 600	40 725	41 295	42 053
p	Gross domestic product	64 023	67 577	70 627	72 704	74 170	76 088	78 896	81 154
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	11 672	11 956	12 396	12 652	13 222	13 864	14 780	15 051
2	Market output and output for own final use	1 933	2 083	2 402	2 768	3 069	3 127	3 336	3 411
3	Non-market output	9 739	9 873	9 994	9 883	10 152	10 737	11 444	11 640
4	Payments for non-market output	117	119	125	161	164	163	146	144
5	Non-market output, other	9 622	9 754	9 869	9 722	9 988	10 574	11 298	11 496
6	Market output and payments for non-market output (2 + 4)	2 050	2 202	2 527	2 930	3 233	3 290	3 482	3 556
7	Intermediate consumption	3 899	3 872	3 985	4 007	4 102	4 266	4 655	4 459
8	Value added, gross	7 773	8 084	8 411	8 645	9 120	9 598	10 125	10 592
9	Consumption of fixed capital	2 259	2 328	2 515	2 595	2 707	2 865	3 015	3 137
10	Value added, net	5 514	5 756	5 896	6 050	6 413	6 732	7 110	7 456
Generation of income account									
11	Compensation of employees, payable	5 479	5 716	5 846	5 991	6 356	6 694	7 050	7 400
12	Other taxes on production, payable	35	40	50	59	56	39	61	55
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	6 630	6 779	7 378	7 163	7 632	8 045	8 506	8 621
16	Subsidies, payable	734	623	499	491	574	520	464	376
17	Property income, receivable	861	641	663	826	669	552	633	617
18	Property income, payable	916	877	1 079	1 283	1 387	1 444	1 379	1 336
19	Interest, payable	916	877	1 079	1 283	1 387	1 444	1 379	1 336
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	5 840	5 920	6 463	6 216	6 340	6 634	7 296	7 526
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	3 739	3 812	4 053	4 228	4 715	5 207	5 796	5 957
23	Social contributions, receivable	8 043	8 324	8 722	9 108	10 007	10 360	11 042	11 617
24	Actual social contributions	7 947	8 185	8 574	8 988	9 864	10 207	10 871	11 436
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	1 275	1 028	1 584	1 347	1 478	1 511	2 157	988
27	Current taxes on income and wealth, payable	8	20	18	19	25	30	11	13
28	Social benefits other than social transfers in kind, payable	9 049	9 752	9 821	10 242	10 433	10 671	10 967	11 282
29	Social transfers in kind (via market producers), payable	3 285	3 482	3 393	3 502	3 664	3 830	3 993	4 238
30	Social benefits and transfers in kind (via market producers), payable	12 335	13 234	13 214	13 744	14 098	14 501	14 960	15 520
31	Other current transfers, payable	1 141	1 053	965	1 053	1 206	1 263	1 498	1 374
32	Disposable income, net	8 698	8 258	10 017	9 584	10 875	11 747	13 815	13 419
Use of disposable income account									
33	Final consumption expenditure	12 907	13 236	13 262	13 224	13 653	14 404	15 291	15 734
34	Individual consumption expenditure	5 911	6 146	6 012	6 274	6 627	7 964	8 395	8 605
35	Collective consumption expenditure	6 997	7 089	7 250	6 949	7 026	6 440	6 896	7 129
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	0	0
37	Saving, gross	-1 950	-2 650	-730	-1 045	-70	209	1 540	822
38	Saving, net	-4 209	-4 978	-3 245	-3 640	-2 778	-2 657	-1 475	-2 315
Capital account									
39	Consumption of fixed capital	2 259	2 328	2 515	2 595	2 707	2 865	3 015	3 137
40	Capital transfers, receivable	631	636	881	779	985	962	1 916	554
41	Capital taxes	0	0	0	0	0	0	0	0
42	Other capital transfers and investment grants, receivable	631	636	881	779	985	962	1 916	554
43	Capital transfers, payable	1 108	468	543	403	380	385	559	344
44	Gross capital formation and acquisitions of non-produced assets	2 570	2 577	2 629	2 490	2 553	2 842	5 056	2 806
45	Gross capital formation	2 540	2 536	2 694	2 455	2 527	3 071	4 957	2 621
46	Gross fixed capital formation	2 487	2 441	2 692	2 436	2 466	3 023	4 951	2 600
47	Changes in inv. and acquisitions less disposals of valuables	53	95	2	20	61	47	6	21
48	Acquisitions less disposals of non-produced non-financial assets	30	41	-65	34	26	-229	99	185
49	Net lending (+)/Net borrowing (-)	-4 996	-5 058	-3 021	-3 159	-2 017	-2 056	-2 160	-1 774
50	Total expenditure	28 224	28 480	28 828	29 539	30 737	31 983	35 692	33 684
51	Total revenue	23 228	23 422	25 807	26 381	28 719	29 927	33 532	31 910

SLOVAK REPUBLIC

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-4 965	-5 079	-3 015	-3 237	-2 109	-2 042	-2 100	-1 772
53 Total financial assets	-836	6	-338	4 043	1 269	-1 434	-748	-259
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	-1 134	-255	-918	2 882	388	-2 210	530	619
56 Debt securities	12	-4	-4	-5	1	-10	-37	0
57 Loans	83	45	262	1 389	456	112	-10	51
58 Equity and investment fund shares/units	127	-146	-239	166	-55	-197	-1 034	-204
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
60 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
61 Other accounts receivable	75	366	560	-390	479	870	-198	-725
62 Financial liabilities	4 129	5 085	2 677	7 280	3 378	608	1 352	1 513
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	-24	-12	30	-8	17	-5	315	-113
65 Debt securities	3 779	4 551	2 196	5 981	1 788	886	274	762
66 Loans	-8	42	551	1 409	1 081	-529	140	177
67 Equity and investment fund shares/units	0	0	0	3	0	0	0	0
68 Insurance pension and standardised guarantees	-3	9	-3	0	6	-2	-1	19
69 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
70 Other accounts payable	386	495	-97	-105	485	257	624	667
Financial balance sheet								
71 Financial net worth	-14 308	-18 914	-23 196	-22 655	-24 246	-26 956	-28 125	-29 837
72 Financial assets	12 878	13 108	12 083	19 733	21 115	19 048	19 206	18 845
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	2 623	2 386	1 499	4 574	4 965	2 836	3 337	3 980
75 Debt securities	366	209	209	206	20	50	20	16
76 Loans	1 168	1 281	1 478	2 860	3 297	3 578	3 590	3 545
77 Equity and investment fund shares/units	6 054	6 103	5 079	8 428	8 546	8 392	8 007	7 700
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
79 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	268 e	347 e
80 Other accounts receivable	2 667	3 129	3 818	3 664	4 286	4 192	3 984	3 257
81 Financial liabilities	27 186	32 022	35 279	42 388	45 361	46 004	47 331	48 682
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	83	71	101	93	110	105	421	308
84 Debt securities	20 857	25 479	27 672	33 486	34 997	36 161	36 643	37 472
85 Loans	2 759	2 835	3 713	5 041	6 155	5 452	5 678	5 862
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	24	33	30	31	37	35	33	53
88 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	24 e	0 e	0 e
89 Other accounts payable	3 463	3 603	3 763	3 737	4 061	4 227	4 556	4 987
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	7 485	7 674	8 191	8 285	8 619	8 989	9 714	9 664
2 Intermediate consumption	2 509	2 504	2 684	2 636	2 630	2 741	3 140	2 831
3 Value added, gross	4 976	5 170	5 507	5 649	5 989	6 248	6 575	6 833
4 Value added, net	3 372	3 519	3 697	3 775	4 019	4 159	4 366	4 533
Generation of income account								
5 Compensation of employees, payable	3 343	3 487	3 654	3 737	3 975	4 132	4 320	4 494
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	6 273	6 418	6 997	6 767	7 211	7 616	8 206	8 323
8 Subsidies, payable	525	402	274	246	333	246	193	122
9 Interest, payable	893	861	1 042	1 248	1 356	1 421	1 353	1 309
10 Balance of primary incomes, net	5 678	5 767	6 299	6 050	6 140	6 461	7 245	7 455
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	3 641	3 712	3 951	4 117	4 599	5 091	5 678	5 835
12 Social contributions, receivable	275	326	316	294	333	365	385	406
13 Actual social contributions	206	218	203	203	222	246	254	265
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 215	906	1 415	1 146	1 347	1 376	2 026	844
16 Social benefits other than social transfers in kind, payable	3 438	3 923	3 782	3 898	3 847	3 774	3 907	3 969
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	4 680	4 909	4 936	5 095	4 629	5 031	5 289	5 422
19 Disposable income, net	2 684	1 860	3 246	2 594	3 918	4 457	6 128	5 135
Use of disposable income account								
20 Final consumption expenditure	5 968	6 054	6 281	6 138	6 273	6 581	7 224	7 123
21 Individual consumption expenditure	1 013	1 045	992	1 016	1 081	2 121	2 234	2 175
22 Collective consumption expenditure	4 955	5 008	5 289	5 122	5 192	4 460	4 990	4 948
23 Saving, gross	-1 680	-2 542	-1 225	-1 670	-385	-34	1 113	312
24 Saving, net	-3 284	-4 194	-3 035	-3 543	-2 355	-2 124	-1 096	-1 988
Capital account								
25 Capital transfers, receivable	617	632	821	753	972	945	1 707	569
26 Capital transfers, payable	1 386	1 033	1 117	790	632	637	1 062	616
27 Gross capital formation	1 609	1 404	1 715	1 672	1 873	2 357	3 742	2 005
28 Acquisitions less disposals of non-produced non-financial assets	66	98	-29	70	69	-178	126	241
29 Net lending (+)/Net borrowing (-)	-4 124	-4 446	-3 206	-3 449	-1 986	-1 904	-2 110	-1 980
30 Total expenditure	18 485	18 672	19 235	19 450	19 412	20 217	23 189	21 061
31 Total revenue	14 361	14 226	16 029	16 001	17 426	18 313	21 078	19 081

SLOVAK REPUBLIC

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-4 144	-4 484	-3 186	-3 523	-2 078	-1 888	-2 069	-1 961
33 Total financial assets	-677	46	-394	3 931	1 134	-1 366	-832	-477
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-1 105	-231	-917	2 841	323	-2 125	396	427
36 Debt securities	17	-4	-3	-4	2	-10	-36	0
37 Loans	155	69	231	1 402	462	114	39	91
38 Equity and investment fund shares/units	183	-152	-216	158	-63	-203	-1 051	-208
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
41 Other accounts receivable	73	363	510	-466	410	859	-179	-786
42 Financial liabilities	3 467	4 529	2 791	7 454	3 211	523	1 237	1 484
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	-411	-55	268	71	20	-56	669	-364
45 Debt securities	3 777	4 545	2 196	5 982	1 788	884	271	761
46 Loans	-90	-153	519	1 468	1 132	-529	88	368
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	-3	9	-3	0	6	-2	-1	19
49 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
50 Other accounts payable	195	184	-188	-67	265	226	209	700
Financial balance sheet								
51 Financial net worth	-15 336	-19 164	-23 554	-23 505	-25 079	-27 624	-28 674	-30 514
52 Financial assets	10 398	10 861	9 866	17 194	18 456	16 451	16 544	15 995
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	1 918	1 843	960	3 992	4 321	2 243	2 642	3 083
55 Debt securities	356	205	205	203	16	47	17	14
56 Loans	1 630	1 771	1 942	3 334	3 781	4 063	4 122	4 119
57 Equity and investment fund shares/units	4 499	4 582	3 589	6 903	7 070	6 936	6 548	6 232
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	267 e	347 e
60 Other accounts receivable	1 995	2 461	3 170	2 763	3 268	3 162	2 947	2 200
61 Financial liabilities	25 734	30 025	33 420	40 699	43 535	44 075	45 218	46 508
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	713	658	926	997	1 017	962	1 631	1 267
64 Debt securities	20 843	25 473	27 665	33 478	34 989	36 153	36 633	37 464
65 Loans	1 818	1 681	2 597	3 985	5 156	4 407	4 522	4 832
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	24	33	30	31	37	35	33	53
68 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	24 e	0 e	0 e
69 Other accounts payable	2 335	2 180	2 203	2 208	2 336	2 494	2 399	2 893
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	3 926	4 023	3 949	4 092	4 305	4 566	4 779	5 073
2 Intermediate consumption	1 285	1 324	1 203	1 255	1 338	1 385	1 406	1 499
3 Value added, gross	2 641	2 699	2 746	2 837	2 967	3 181	3 374	3 574
4 Value added, net	2 024	2 061	2 081	2 156	2 272	2 447	2 609	2 779
Generation of income account								
5 Compensation of employees, payable	2 021	2 053	2 075	2 136	2 259	2 435	2 595	2 762
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	357	361	380	396	422	429	300	297
8 Subsidies, payable	210	222	225	245	241	273	271	254
9 Interest, payable	32	27	37	37	31	34	31	27
10 Balance of primary incomes, net	158	152	160	165	200	172	50	71
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	98	100	102	111	116	116	117	122
12 Social contributions, receivable	25	28	31	27	30	32	36	37
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	2 839	2 648	2 868	2 878	3 022	3 203	3 769	3 973
16 Social benefits other than social transfers in kind, payable	45	51	56	53	71	72	77	65
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	139	159	208	136	152	191	291	138
19 Disposable income, net	2 934	2 716	2 896	2 991	3 144	3 260	3 604	4 000
Use of disposable income account								
20 Final consumption expenditure	3 407	3 455	3 360	3 337	3 439	3 706	3 827	4 091
21 Individual consumption expenditure	1 612	1 619	1 627	1 757	1 882	2 013	2 168	2 192
22 Collective consumption expenditure	1 795	1 836	1 733	1 580	1 557	1 693	1 658	1 900
23 Saving, gross	144	-101	201	334	400	288	542	704
24 Saving, net	-473	-739	-463	-346	-295	-446	-222	-92
Capital account								
25 Capital transfers, receivable	348	585	669	526	402	332	770	317
26 Capital transfers, payable	54	14	27	33	38	11	13	12
27 Gross capital formation	912	1 118	974	776	644	705	1 206	605
28 Acquisitions less disposals of non-produced non-financial assets	-37	-57	-35	-35	-43	-53	-27	-55
29 Net lending (+)/Net borrowing (-)	-438	-591	-95	85	163	-43	121	459
30 Total expenditure	4 666	4 920	4 776	4 657	4 745	5 066	5 876	5 323
31 Total revenue	4 228	4 329	4 681	4 742	4 908	5 023	5 997	5 782

SLOVAK REPUBLIC

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-387	-574	-104	83	161	-46	128	447
33 Total financial assets	-86	-139	-11	-3	93	-1	123	245
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-77	-140	7	30	82	9	167	258
36 Debt securities	-5	-1	-1	0	0	0	-1	0
37 Loans	1	4	0	2	1	-2	-3	2
38 Equity and investment fund shares/units	10	5	-23	8	8	6	17	5
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
41 Other accounts receivable	-15	-7	6	-42	2	-14	-57	-19
42 Financial liabilities	301	435	93	-86	-67	45	-6	-202
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	2	6	0	-1	0	2	3	1
46 Loans	198	267	0	-32	-39	7	104	-141
47 Equity and investment fund shares/units	0	0	0	3	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
50 Other accounts payable	100	162	93	-55	-28	35	-112	-63
Financial balance sheet								
51 Financial net worth	843	256	255	368	478	385	410	802
52 Financial assets	2 831	2 668	2 688	2 715	2 755	2 752	2 841	3 064
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	743	595	599	631	711	754	888	1 155
55 Debt securities	10	4	4	4	5	3	3	2
56 Loans	16	14	12	14	11	10	8	8
57 Equity and investment fund shares/units	1 704	1 671	1 641	1 677	1 628	1 603	1 606	1 623
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	1 e	0 e
60 Other accounts receivable	357	384	432	389	401	382	337	277
61 Financial liabilities	1 988	2 412	2 434	2 347	2 277	2 366	2 431	2 262
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	13	6	7	7	8	8	10	8
65 Loans	1 497	1 781	1 710	1 677	1 631	1 683	1 847	1 771
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
69 Other accounts payable	478	625	717	662	638	675	575	482
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	261	258	256	275	298	309	286	314
2 Intermediate consumption	104	43	99	115	134	140	109	129
3 Value added, gross	156	215	157	159	164	169	177	185
4 Value added, net	119	176	117	118	122	127	135	144
Generation of income account								
5 Compensation of employees, payable	116	176	117	118	122	126	135	144
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	0	0	0	0	0	0	0	0
10 Balance of primary incomes, net	4	1	3	1	0	1	1	0
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	7 743	7 970	8 374	8 787	9 645	9 963	10 620	11 175
13 Actual social contributions	7 741	7 967	8 371	8 784	9 643	9 961	10 618	11 172
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	969	1 531	1 502	1 524	715	948	487	406
16 Social benefits other than social transfers in kind, payable	5 566	5 778	5 983	6 291	6 516	6 825	6 984	7 248
17 Social transfers in kind (via market producers), payable	3 285	3 482	3 393	3 502	3 664	3 830	3 993	4 238
18 Other current transfers, payable	70	42	22	22	31	57	41	49
19 Disposable income, net	3 080	3 682	3 875	3 999	3 813	4 030	4 083	4 284
Use of disposable income account								
20 Final consumption expenditure	3 532	3 727	3 621	3 749	3 941	4 117	4 240	4 520
21 Individual consumption expenditure	3 285	3 482	3 393	3 502	3 664	3 830	3 993	4 238
22 Collective consumption expenditure	247	245	228	248	276	287	247	281
23 Saving, gross	-414	-6	294	291	-85	-45	-116	-194
24 Saving, net	-452	-45	254	250	-127	-87	-157	-236
Capital account								
25 Capital transfers, receivable	0	0	0	0	0	0	0	0
26 Capital transfers, payable	2	1	8	79	99	53	46	47
27 Gross capital formation	19	14	6	7	9	9	9	11
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	2	0	0
29 Net lending (+)/Net borrowing (-)	-435	-21	281	204	-194	-109	-170	-253
30 Total expenditure	9 164	9 536	9 627	10 134	10 575	11 042	11 318	11 866
31 Total revenue	8 730	9 515	9 908	10 339	10 381	10 933	11 147	11 613

SLOVAK REPUBLIC

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-434	-21	275	203	-192	-108	-160	-258
33	Total financial assets	-279	128	272	221	56	-112	367	-229
34	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35	Currency and deposits	-339	74	230	90	-14	-145	322	-317
36	Debt securities	0	0	0	0	0	0	0	0
37	Loans	43	43	-2	12	5	8	8	9
38	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
41	Other accounts receivable	17	11	44	119	66	26	38	80
42	Financial liabilities	156	149	-3	17	249	-4	527	29
43	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	0	0	0	0	0	0	1	0
47	Equity and investment fund shares/units	65	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
50	Other accounts payable	91	149	-3	17	249	-4	527	30
Financial balance sheet									
51	Financial net worth	185	-5	104	481	355	283	138	-126
52	Financial assets	995	954	1 108	1 509	1 603	1 502	1 883	1 647
53	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54	Currency and deposits	592	535	765	855	841	696	1 017	700
55	Debt securities	0	0	0	0	0	0	0	0
56	Loans	77	122	117	133	137	144	152	160
57	Equity and investment fund shares/units	11	11	10	10	9	14	13	7
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
60	Other accounts receivable	315	285	216	512	617	649	700	781
61	Financial liabilities	810	959	1 004	1 028	1 248	1 219	1 745	1 773
62	Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	0	0	0	0	0	0	1	0
66	Equity and investment fund shares/units	161	161	161	161	161	161	161	161
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0 e	0 e	0 e	0 e	0 e	0 e	0 e	0 e
69	Other accounts payable	649	798	843	867	1 087	1 058	1 583	1 612

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/afe1c>.

Source: Slovak Statistical Office via Eurostat.

SLOVAK REPUBLIC

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	18 412	18 915	20 153	20 499	22 354	23 612	25 344	26 195
2 Total tax receipts and actual social contributions	18 316	18 776	20 005	20 379	22 211	23 459	25 173	26 014
3 Total tax receipts	10 369	10 591	11 431	11 391	12 347	13 252	14 302	14 578
4 Taxes on production and imports	6 630	6 779	7 378	7 163	7 632	8 045	8 506	8 621
5 Taxes on products	6 122	6 260	6 840	6 447	6 852	7 218	7 730	7 814
6 Value added type taxes	4 221	4 182	4 711	4 328	4 696	5 021	5 420	5 420
7 Taxes and duties on imports, excluding VAT	0	0	0	0	0	..	0	0
8 Import duties	0	0	0	0	0	..	0	0
9 Taxes on imports, excluding VAT and import duties	0	0	0	0	0	0	0	0
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	1 900	2 078	2 129	2 120	2 156	2 196	2 310	2 394
17 Excise duties and consumption taxes	1 762	1 931	1 999	1 973	1 985	2 015	2 108	2 174
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	0	0	0	0	0	0	..	0
20 Car registration taxes	6	5	5	5	5	5	..	..
21 Taxes on entertainment	2	2	1	1	1	1	1	1
22 Taxes on lotteries, gambling and betting	122	132	115	131	149	163	188	205
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	8	8	9	9	10	10	11	13
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	6	3	2	2
29 Other taxes on production	508	519	537	716	780	828	775	807
30 Taxes on land, buildings or other structures	182	189	195	215	223	225	228	237
31 Taxes on the use of fixed assets	118	123	135	133	148	152	142	145
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	132	134	132	139	174	189	181	194
35 Taxes on pollution	27	25	24	30	29	74	68	86
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	48	49	51	198	207	189	156	144
38 Current taxes on income and wealth	3 739	3 812	4 053	4 228	4 715	5 207	5 796	5 957
39 Taxes on income	3 526	3 601	3 842	4 005	4 471	4 955	5 542	5 690
40 Taxes on individual or household income including holding gains	1 794	1 790	2 000	2 123	2 175	2 275	2 464	2 682
41 Taxes on individual or household income excl. holding gains	1 794	1 790	2 000	2 123	2 175	2 275	2 464	2 682
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	1 577	1 659	1 699	1 715	2 118	2 504	2 917	2 829
44 Taxes on income or profits of corporations excl. holding gains	1 577	1 659	1 699	1 715	2 118	2 504	2 917	2 829
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	156	152	143	167	178	175	162	179
50 Other current taxes	212	211	211	223	244	252	253	267
51 Current taxes on capital	84	88	91	101	105	106	107	111
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	128	123	121	123	139	146	147	156
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	0	0	0	0	0	0	..	0
58 Taxes on capital transfers	0	0	0	0	0	0	..	0
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	7 947	8 185	8 574	8 988	9 864	10 207	10 871	11 436
62 Employers' actual social contributions	4 306	4 579	4 651	4 869	5 556	5 832	6 283	6 467
63 Compulsory	4 306	4 579	4 651	4 869	5 556	5 832	6 283	6 467
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	1 912	2 108	2 050	2 159	2 255	2 292	2 478	2 633
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	1 729	1 498	1 872	1 960	2 054	2 083	2 111	2 337
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

SLOVAK REPUBLIC

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	10 189	10 456	11 265	11 179	12 142	13 071	14 269	14 564
2 Total tax receipts and actual social contributions	10 120	10 348	11 151	11 088	12 031	12 952	14 137	14 423
3 Total tax receipts	9 914	10 130	10 948	10 885	11 810	12 706	13 884	14 158
4 Taxes on production and imports	6 273	6 418	6 997	6 767	7 211	7 616	8 206	8 323
5 Taxes on products	6 102	6 241	6 821	6 427	6 829	7 192	7 701	7 782
6 Other taxes on production	171	177	176	340	382	424	505	541
7 Current taxes on income and wealth	3 641	3 712	3 951	4 117	4 599	5 091	5 678	5 835
8 Taxes on income	3 526	3 601	3 842	4 005	4 471	4 955	5 542	5 690
9 Other current taxes	114	111	109	113	128	136	136	145
10 Capital taxes	0	0	0	0	0	0	..	0
11 Actual social contributions	206	218	203	203	222	246	254	265
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	480	489	514	533	567	578	454	456
2 Total tax receipts and actual social contributions	455	461	483	506	537	546	418	419
3 Total tax receipts	455	461	483	506	537	546	418	419
4 Taxes on production and imports	357	361	380	396	422	429	300	297
5 Taxes on products	19	19	20	20	23	25	29	32
6 Other taxes on production	338	342	361	376	398	404	271	266
7 Current taxes on income and wealth	98	100	102	111	116	116	117	122
8 Taxes on income	..	..	..	..	..	..	0	0
9 Other current taxes	98	100	102	111	116	116	117	121
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	7 743	7 970	8 374	8 787	9 645	9 963	10 620	11 175
2 Total tax receipts and actual social contributions	7 741	7 967	8 371	8 784	9 643	9 961	10 618	11 172
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	7 741	7 967	8 371	8 784	9 643	9 961	10 618	11 172
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/2ae5e>.

Source: Slovak Statistical Office via Eurostat.

SLOVAK REPUBLIC

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	28 224	28 480	28 828	29 539	30 737	31 911	35 850	..
2 General public services	3 784	3 296	3 475	3 560	3 990	4 140	5 094	..
3 Defence	593	612	643	642	669	695	834	..
4 Public order and safety	1 432	1 461	1 551	1 537	1 618	1 706	1 866	..
5 Economic affairs	3 676	3 314	3 315	3 322	3 472	3 699	4 987	..
6 Environment protection	619	605	548	604	595	641	814	..
7 Housing and community amenities	551	585	545	482	446	465	668	..
8 Health	4 616	4 872	4 815	4 930	5 079	5 346	5 635	..
9 Recreation, culture and religion	665	678	679	662	667	705	810	..
10 Education	2 695	2 816	2 917	2 947	2 934	3 127	3 329	..
11 Social protection	9 592	10 242	10 340	10 855	11 267	11 387	11 814	..
<i>of which:</i>								
12 Compensation of employees	5 479	5 716	5 846	5 991	6 356	6 694	7 050	..
13 General public services	764	788	815	830	882	931	1 001	..
14 Defence	358	373	392	396	422	439	454	..
15 Public order and safety	907	945	990	1 002	1 068	1 113	1 163	..
16 Economic affairs	470	493	506	520	553	572	617	..
17 Environment protection	56	58	61	102	103	100	104	..
18 Housing and community amenities	30	31	31	32	34	36	51	..
19 Health	645	722	698	709	754	788	840	..
20 Recreation, culture and religion	170	175	181	185	196	207	217	..
21 Education	1 674	1 714	1 750	1 793	1 900	2 028	2 086	..
22 Social protection	405	417	422	424	444	480	517	..
23 Gross capital formation	2 540	2 536	2 694	2 455	2 527	3 071	4 957	..
24 General public services	589	541	625	546	614	759	1 344	..
25 Defence	16	14	17	15	18	22	182	..
26 Public order and safety	119	105	126	111	128	160	253	..
27 Economic affairs	1 133	1 109	1 214	1 175	1 212	1 456	2 239	..
28 Environment protection	117	139	125	121	99	150	215	..
29 Housing and community amenities	220	269	234	187	155	170	284	..
30 Health	77	75	82	74	81	99	100	..
31 Recreation, culture and religion	105	116	111	92	87	101	143	..
32 Education	114	122	122	102	100	118	163	..
33 Social protection	50	47	38	32	32	36	33	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	18 485	18 672	19 235	19 450	19 412	20 149	23 347	..
2 General public services	4 916	4 389	4 612	4 763	5 198	5 363	6 394	..
3 Defence	593	612	643	642	669	695	834	..
4 Public order and safety	1 379	1 407	1 497	1 483	1 562	1 646	1 802	..
5 Economic affairs	3 115	2 814	2 922	2 826	2 943	3 112	4 293	..
6 Environment protection	304	260	238	307	299	331	444	..
7 Housing and community amenities	185	168	172	149	135	135	206	..
8 Health	1 110	1 127	1 204	1 188	1 236	1 299	1 381	..
9 Recreation, culture and religion	383	381	399	391	393	416	496	..
10 Education	2 036	2 015	2 185	2 205	2 119	2 266	2 463	..
11 Social protection	4 463	5 499	5 363	5 495	4 858	4 886	5 036	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	4 666	4 920	4 776	4 657	4 745	5 066	5 876	..
2 General public services	606	610	637	615	623	664	748	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	53	55	54	54	56	61	67	..
5 Economic affairs	864	946	882	844	814	875	1 172	..
6 Environment protection	321	349	315	302	300	315	372	..
7 Housing and community amenities	372	423	379	339	316	336	469	..
8 Health	108	109	106	108	113	117	169	..
9 Recreation, culture and religion	288	301	292	276	280	295	340	..
10 Education	1 724	1 776	1 761	1 781	1 882	2 015	2 115	..
11 Social protection	332	350	351	340	361	389	423	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	9 164	9 536	9 627	10 134	10 575	11 042	11 318	..
2 General public services	0	0	0	0	0	0	0	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	0	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	3 441	3 656	3 526	3 656	3 731	3 930	4 085	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	5 723	5 880	6 102	6 479	6 844	7 111	7 233	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/0b6f9>.

Source: Slovak Statistical Office via Eurostat.

SLOVENIA

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	5 288	5 502	5 665	5 598	5 407	5 337	5 421	5 755
b	Saving, net	-1 123	-1 207	-1 491	-1 074	-1 140	-910	-658	-628
c	Net lending (+)/Net borrowing (-)	-2 112	-2 043	-2 462	-1 459	-5 319	-1 992	-1 122	-754
d	Total revenue	15 326	15 815	15 987	16 044	16 249	16 664	17 419	17 484
	<i>of which:</i>								
e	Total tax receipts	7 850	8 024	8 072	7 949	7 970	8 287	8 540	8 901
f	Actual social contributions	5 291	5 397	5 422	5 380	5 269	5 368	5 606	5 842
g	Total expenditure	17 438	17 858	18 448	17 503	21 568	18 656	18 541	18 239
	<i>of which:</i>								
h	Interest	474	591	698	730	928	1 219	1 251	1 219
i	Compensation of employees	4 400	4 561	4 670	4 546	4 328	4 255	4 295	4 581
j	Social benefits and transfers in kind	6 631	6 861	7 136	6 942	6 947	6 919	7 019	7 075
k	Gross fixed capital formation	1 825	1 798	1 499	1 464	1 576	1 907	1 818	1 287
l	Total liabilities (consolidated)	15 818	17 344	19 011	22 422	29 161	37 336	39 796	39 281
m	Financial net worth	82	-513	-1 629	-3 959	-5 938	-9 021	-10 587	-12 372
n	Deficit/Surplus	-2 112	-2 043	-2 462	-1 459	-5 319	-1 992	-1 122	-754
o	Maastricht debt	12 527	13 907	17 204	19 404	25 505	30 199	32 063	31 730
p	Gross domestic product	36 166	36 252	36 896	36 076	36 239	37 615	38 837	40 418
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	7 629	7 959	8 296	8 086	7 878	7 806	7 983	8 355
2	Market output and output for own final use	839	990	1 149	1 155	1 157	1 149	1 168	1 162
3	Non-market output	6 790	6 969	7 148	6 931	6 721	6 656	6 815	7 193
4	Payments for non-market output	327	395	407	392	398	383	374	411
5	Non-market output, other	6 464	6 574	6 741	6 539	6 324	6 273	6 441	6 781
6	Market output and payments for non-market output (2 + 4)	1 166	1 385	1 555	1 546	1 555	1 532	1 542	1 573
7	Intermediate consumption	2 341	2 457	2 631	2 488	2 472	2 468	2 561	2 600
8	Value added, gross	5 288	5 502	5 665	5 598	5 407	5 337	5 421	5 755
9	Consumption of fixed capital	875	929	983	1 034	1 049	1 065	1 108	1 155
10	Value added, net	4 412	4 574	4 682	4 563	4 358	4 272	4 313	4 600
Generation of income account									
11	Compensation of employees, payable	4 400	4 561	4 670	4 546	4 328	4 255	4 295	4 581
12	Other taxes on production, payable	9	9	10	11	11	11	11	11
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	3	4	3	6	19	6	7	7
Allocation of primary income account									
15	Taxes on production and imports, receivable	4 908	5 100	5 175	5 220	5 422	5 584	5 729	5 894
16	Subsidies, payable	665	648	377	329	380	329	320	315
17	Property income, receivable	257	337	282	413	502	397	460	463
18	Property income, payable	474	591	698	730	928	1 219	1 251	1 219
19	Interest, payable	474	591	698	730	928	1 219	1 251	1 219
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	4 029	4 202	4 384	4 580	4 636	4 439	4 626	4 830
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	2 931	2 910	2 886	2 719	2 540	2 693	2 801	2 995
23	Social contributions, receivable	5 388	5 497	5 524	5 503	5 387	5 485	5 724	5 967
24	Actual social contributions	5 291	5 397	5 422	5 380	5 269	5 368	5 606	5 842
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	455	404	393	393	412	405	421	426
27	Current taxes on income and wealth, payable	4	4	8	3	3	8	5	3
28	Social benefits other than social transfers in kind, payable	5 840	6 082	6 340	6 185	6 198	6 193	6 253	6 279
29	Social transfers in kind (via market producers), payable	791	779	797	757	749	726	766	797
30	Social benefits and transfers in kind (via market producers), payable	6 631	6 861	7 136	6 942	6 947	6 919	7 019	7 075
31	Other current transfers, payable	827	781	792	785	840	734	765	988
32	Disposable income, net	6 132	6 146	6 047	6 222	5 933	6 089	6 549	6 950
Use of disposable income account									
33	Final consumption expenditure	7 255	7 353	7 537	7 296	7 073	6 999	7 207	7 578
34	Individual consumption expenditure	4 204	4 304	4 384	4 272	4 205	4 167	4 203	4 406
35	Collective consumption expenditure	3 051	3 049	3 153	3 024	2 868	2 832	3 004	3 172
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-248	-278	-508	-40	-91	155	451	527
38	Saving, net	-1 123	-1 207	-1 491	-1 074	-1 140	-910	-658	-628
Capital account									
39	Consumption of fixed capital	875	929	983	1 034	1 049	1 065	1 108	1 155
40	Capital transfers, receivable	221	181	172	249	431	567	741	166
41	Capital taxes	11	14	12	10	8	10	10	12
42	Other capital transfers and investment grants, receivable	210	168	160	240	423	557	732	153
43	Capital transfers, payable	224	203	580	189	3 996	866	472	199
44	Gross capital formation and acquisitions of non-produced assets	1 862	1 743	1 545	1 479	1 664	1 848	1 841	1 248
45	Gross capital formation	1 835	1 824	1 529	1 466	1 632	1 914	1 826	1 295
46	Gross fixed capital formation	1 825	1 798	1 499	1 464	1 576	1 907	1 818	1 287
47	Changes in inv. and acquisitions less disposals of valuables	10	26	30	2	56	8	8	8
48	Acquisitions less disposals of non-produced non-financial assets	27	-81	16	13	32	-66	16	-47
49	Net lending (+)/Net borrowing (-)	-2 112	-2 043	-2 462	-1 459	-5 319	-1 992	-1 122	-754
50	Total expenditure	17 438	17 858	18 448	17 503	21 568	18 656	18 541	18 239
51	Total revenue	15 326	15 815	15 987	16 044	16 249	16 664	17 419	17 484

SLOVENIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-2 107	-2 090	-2 460	-1 484	-5 334	-2 006	-1 117	-731
53 Total financial assets	2 234	-845	817	832	840	2 936	873	-1 990
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	2 062	-989	747	-70	-281	2 180	1 150	-1 001
56 Debt securities	-44	34	-92	2	-3	-38	214	-84
57 Loans	2	100	263	981	852	807	-666	-293
58 Equity and investment fund shares/units	154	-1	80	61	217	-14	68	-282
59 Insurance pension and standardised guarantees	-1	-1	0	0	0	2	0	-1
60 Financial derivatives and employee stock options	-3	0	-1	-1	-1	-9	-113	-319
61 Other accounts receivable	65	12	-181	-140	55	7	220	-10
62 Financial liabilities	4 341	1 245	3 276	2 316	6 174	4 942	1 990	-1 259
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	4	17	9	-9	22	-8	-3	0
65 Debt securities	4 126	875	3 038	1 121	5 762	4 393	1 007	-1 419
66 Loans	212	442	122	1 092	332	381	872	260
67 Equity and investment fund shares/units	0	0	0	0	0	0	110	0
68 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
69 Financial derivatives and employee stock options	0	0	0	0	7	24	-2	-1
70 Other accounts payable	-1	-89	107	111	51	151	6	-100
Financial balance sheet								
71 Financial net worth	82	-513	-1 629	-3 959	-5 938	-9 021	-10 587	-12 372
72 Financial assets	15 900	16 831	17 382	18 464	23 223	28 315	29 209	26 909
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	4 336	3 510	4 372	4 285	4 000	6 197	7 367	6 401
75 Debt securities	269	316	217	222	203	172	382	309
76 Loans	280	382	674	1 657	4 831	6 346	4 762	3 893
77 Equity and investment fund shares/units	8 561	10 274	9 935	10 276	12 099	13 321	13 135	12 886
78 Insurance pension and standardised guarantees	10	9	9	2	2	12	23	21
79 Financial derivatives and employee stock options	5	5	4	2	1	158	1 201	1 058
80 Other accounts receivable	2 438	2 334	2 172	2 020	2 088	2 110	2 340	2 341
81 Financial liabilities	15 818	17 344	19 011	22 422	29 161	37 336	39 796	39 281
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	145	145	157	148	170	163	161	166
84 Debt securities	11 946	12 979	14 211	16 298	22 206	30 312	32 256	31 502
85 Loans	1 045	1 620	1 909	3 006	3 339	3 722	4 588	4 925
86 Equity and investment fund shares/units	0	1	41	44	45	43	149	156
87 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
88 Financial derivatives and employee stock options	0	0	0	121	544	77	3	0
89 Other accounts payable	2 681	2 599	2 693	2 805	2 857	3 020	2 638	2 532
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	5 072	5 264	5 570	5 365	5 201	5 147	5 276	5 531
2 Intermediate consumption	1 573	1 640	1 822	1 676	1 664	1 679	1 766	1 803
3 Value added, gross	3 499	3 624	3 748	3 689	3 537	3 468	3 510	3 728
4 Value added, net	2 875	2 972	3 067	2 975	2 823	2 752	2 771	2 965
Generation of income account								
5 Compensation of employees, payable	2 868	2 966	3 060	2 966	2 801	2 742	2 761	2 955
6 Operating surplus, net	1	0	0	2	15	2	3	3
Allocation of primary income account								
7 Taxes on production and imports, receivable	4 656	4 837	4 909	4 948	5 152	5 307	5 436	5 592
8 Subsidies, payable	582	566	275	231	274	231	227	213
9 Interest, payable	470	580	679	714	915	1 204	1 237	1 207
10 Balance of primary incomes, net	3 822	3 994	4 194	4 369	4 417	4 213	4 364	4 569
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 871	1 731	1 702	1 531	1 374	1 530	1 748	1 905
12 Social contributions, receivable	119	120	122	134	129	131	135	142
13 Actual social contributions	57	56	56	55	53	57	59	62
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 370	1 331	1 348	1 370	1 352	1 360	1 432	1 527
16 Social benefits other than social transfers in kind, payable	1 227	1 293	1 438	1 333	1 247	1 231	1 236	1 173
17 Social transfers in kind (via market producers), payable	77	76	78	75	91	90	94	101
18 Other current transfers, payable	2 826	2 732	2 939	2 795	3 044	2 909	2 851	2 996
19 Disposable income, net	3 125	3 147	2 986	3 273	2 979	3 088	3 589	3 972
Use of disposable income account								
20 Final consumption expenditure	4 419	4 498	4 642	4 466	4 304	4 273	4 393	4 660
21 Individual consumption expenditure	2 009	2 064	2 093	2 058	2 016	2 021	2 008	2 130
22 Collective consumption expenditure	2 410	2 433	2 549	2 408	2 289	2 252	2 385	2 530
23 Saving, gross	-670	-699	-975	-478	-612	-469	-66	76
24 Saving, net	-1 294	-1 351	-1 656	-1 192	-1 326	-1 185	-805	-688
Capital account								
25 Capital transfers, receivable	204	165	158	239	345	559	730	154
26 Capital transfers, payable	392	392	840	353	4 146	1 281	895	262
27 Gross capital formation	929	885	814	764	895	895	1 028	765
28 Acquisitions less disposals of non-produced non-financial assets	25	11	21	18	25	-65	23	-37
29 Net lending (+)/Net borrowing (-)	-1 812	-1 823	-2 490	-1 374	-5 333	-2 021	-1 282	-760
30 Total expenditure	10 980	11 151	11 975	10 933	15 112	12 210	12 130	11 445
31 Total revenue	9 168	9 328	9 485	9 560	9 779	10 189	10 847	10 685

SLOVENIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-1 760	-1 847	-2 471	-1 406	-5 322	-2 018	-1 273	-739
33 Total financial assets	2 305	-801	772	905	826	2 930	803	-1 985
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	2 063	-930	685	-22	-224	2 104	1 080	-990
36 Debt securities	22	37	-13	11	24	-8	219	-77
37 Loans	0	104	265	985	860	821	-659	-301
38 Equity and investment fund shares/units	171	1	-19	74	208	0	71	-293
39 Insurance pension and standardised guarantees	-1	-1	1	0	1	1	0	-2
40 Financial derivatives and employee stock options	-2	0	-1	-1	-1	-9	-113	-319
41 Other accounts receivable	51	-12	-145	-142	-42	21	205	-3
42 Financial liabilities	4 065	1 046	3 244	2 311	6 149	4 948	2 076	-1 246
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	-70	-19	9	-26	22	-8	-3	0
45 Debt securities	4 123	864	3 020	1 168	5 756	4 377	1 003	-1 437
46 Loans	41	291	66	1 076	374	338	888	294
47 Equity and investment fund shares/units	0	0	0	0	0	0	105	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	7	24	-2	-1
50 Other accounts payable	-29	-89	149	94	-11	217	85	-102
Financial balance sheet								
51 Financial net worth	-506	-1 329	-2 448	-4 845	-6 283	-9 567	-11 200	-13 041
52 Financial assets	14 376	14 938	15 430	16 427	21 691	26 604	27 524	25 200
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	3 877	3 103	3 891	3 839	3 611	5 729	6 825	5 867
55 Debt securities	110	152	129	138	147	144	359	291
56 Loans	352	458	751	1 738	4 920	6 450	4 880	4 037
57 Equity and investment fund shares/units	8 136	9 447	9 015	9 224	11 563	12 629	12 540	12 222
58 Insurance pension and standardised guarantees	7	6	6	1	2	11	22	20
59 Financial derivatives and employee stock options	5	5	4	2	1	158	1 201	1 058
60 Other accounts receivable	1 890	1 769	1 634	1 485	1 446	1 484	1 698	1 705
61 Financial liabilities	14 882	16 267	17 879	21 272	27 973	36 171	38 724	38 242
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	199	163	175	148	170	163	162	166
64 Debt securities	11 999	13 028	14 242	16 384	22 294	30 400	32 345	31 576
65 Loans	597	1 018	1 248	2 330	2 696	3 036	3 921	4 309
66 Equity and investment fund shares/units	0	55	74	65	52	48	147	154
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	121	544	77	3	0
69 Other accounts payable	2 087	2 004	2 141	2 225	2 217	2 447	2 146	2 038
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	2 443	2 583	2 620	2 615	2 580	2 568	2 614	2 729
2 Intermediate consumption	726	776	773	775	777	760	767	770
3 Value added, gross	1 717	1 807	1 848	1 840	1 804	1 807	1 847	1 959
4 Value added, net	1 480	1 544	1 561	1 534	1 482	1 470	1 491	1 581
Generation of income account								
5 Compensation of employees, payable	1 476	1 541	1 558	1 531	1 479	1 467	1 487	1 577
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	252	263	266	272	270	277	293	302
8 Subsidies, payable	83	83	102	99	105	98	93	102
9 Interest, payable	14	16	21	19	17	20	18	17
10 Balance of primary incomes, net	170	175	158	168	161	176	198	204
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 060	1 179	1 184	1 188	1 166	1 163	1 053	1 089
12 Social contributions, receivable	33	34	35	42	41	41	42	44
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 303	1 233	1 243	1 159	1 154	1 150	1 190	1 243
16 Social benefits other than social transfers in kind, payable	162	178	171	184	188	196	200	207
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	123	130	115	133	121	117	109	111
19 Disposable income, net	2 282	2 312	2 333	2 241	2 212	2 217	2 174	2 261
Use of disposable income account								
20 Final consumption expenditure	2 027	2 060	2 087	2 059	2 030	2 015	2 067	2 144
21 Individual consumption expenditure	1 480	1 537	1 573	1 532	1 531	1 510	1 522	1 579
22 Collective consumption expenditure	547	524	514	527	500	505	545	565
23 Saving, gross	492	515	533	488	503	539	463	495
24 Saving, net	255	252	246	182	181	202	107	117
Capital account								
25 Capital transfers, receivable	290	234	208	232	263	437	447	102
26 Capital transfers, payable	59	10	10	10	81	14	13	13
27 Gross capital formation	886	922	702	695	729	1 008	788	521
28 Acquisitions less disposals of non-produced non-financial assets	2	-92	-5	-5	7	-1	-7	-10
29 Net lending (+)/Net borrowing (-)	-166	-91	34	19	-51	-44	116	73
30 Total expenditure	3 535	3 567	3 450	3 444	3 508	3 682	3 471	3 312
31 Total revenue	3 370	3 476	3 484	3 463	3 457	3 638	3 587	3 385

SLOVENIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-197	-103	15	37	-62	-57	111	76
33 Total financial assets	-14	-3	4	44	46	-15	-20	45
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-14	-24	-1	41	-9	-31	34	46
36 Debt securities	1	-1	0	0	0	0	0	0
37 Loans	-1	-1	-1	-1	-1	0	-1	-4
38 Equity and investment fund shares/units	-13	-16	6	2	3	0	-6	-1
39 Insurance pension and standardised guarantees	0	0	0	0	0	1	0	0
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41 Other accounts receivable	13	39	1	2	52	15	-47	2
42 Financial liabilities	183	100	-11	7	108	42	-132	-32
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	0	0	0	0	0	0	0	0
46 Loans	168	104	57	23	16	55	-10	-29
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	16	-4	-68	-16	92	-14	-122	-3
Financial balance sheet								
51 Financial net worth	60	-29	46	89	1	-34	66	180
52 Financial assets	1 160	1 173	1 237	1 288	1 314	1 321	1 297	1 380
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	351	332	339	388	378	348	387	436
55 Debt securities	1	1	0	0	0	0	0	0
56 Loans	10	7	6	5	5	4	6	2
57 Equity and investment fund shares/units	476	473	524	528	513	536	521	555
58 Insurance pension and standardised guarantees	0	1	0	0	0	1	1	1
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	322	360	368	366	418	431	383	386
61 Financial liabilities	1 100	1 202	1 191	1 199	1 313	1 355	1 231	1 200
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	0	0	0	0	0	0	0	0
65 Loans	528	632	692	712	738	793	790	761
66 Equity and investment fund shares/units	0	0	0	0	0	1	2	3
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	572	570	500	487	575	561	439	436
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	113	112	105	106	97	91	92	95
2 Intermediate consumption	42	40	37	37	31	29	28	27
3 Value added, gross	71	72	69	69	66	62	64	68
4 Value added, net	58	58	54	54	53	50	51	54
Generation of income account								
5 Compensation of employees, payable	55	55	52	50	48	47	47	50
6 Operating surplus, net	3	3	2	4	4	3	4	4
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	0	0	1	1	1	0	0	0
10 Balance of primary incomes, net	37	33	32	43	58	51	63	58
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	5 235	5 342	5 367	5 327	5 217	5 313	5 548	5 781
13 Actual social contributions	5 234	5 341	5 366	5 326	5 216	5 312	5 547	5 780
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	1 283	1 328	1 485	1 414	1 575	1 605	1 468	1 320
16 Social benefits other than social transfers in kind, payable	4 451	4 611	4 730	4 668	4 763	4 766	4 817	4 899
17 Social transfers in kind (via market producers), payable	715	703	718	682	659	636	672	696
18 Other current transfers, payable	1 379	1 405	1 422	1 408	1 345	1 417	1 475	1 544
19 Disposable income, net	725	687	728	708	743	784	787	717
Use of disposable income account								
20 Final consumption expenditure	809	795	809	772	738	711	747	774
21 Individual consumption expenditure	715	703	718	682	659	636	672	697
22 Collective consumption expenditure	94	92	91	90	80	75	74	77
23 Saving, gross	-70	-94	-67	-49	18	85	54	-44
24 Saving, net	-84	-108	-81	-64	5	73	41	-57
Capital account								
25 Capital transfers, receivable	0	0	90	0	57	0	0	0
26 Capital transfers, payable	45	18	15	48	3	0	0	14
27 Gross capital formation	20	16	13	7	7	12	9	10
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-135	-129	-5	-104	65	73	44	-67
30 Total expenditure	6 707	6 848	6 994	6 902	6 857	6 909	7 049	7 239
31 Total revenue	6 572	6 719	6 989	6 798	6 922	6 982	7 093	7 172

SLOVENIA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-149	-140	-4	-115	50	69	44	-68
33	Total financial assets	-147	-60	56	-91	-13	16	45	-43
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-62	-71	63	-106	-48	108	36	-58
36	Debt securities	-70	-13	-97	38	-32	-46	-9	-25
37	Loans	0	0	0	2	0	-2	0	17
38	Equity and investment fund shares/units	-4	14	93	-15	5	-14	-3	12
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	-2	0	0	0	0	0	0	0
41	Other accounts receivable	-9	11	-3	-10	62	-30	21	11
42	Financial liabilities	2	80	60	24	-64	-53	0	25
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	0	50	0	-1	-50	0	0	0
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	2	30	60	24	-13	-53	1	26
Financial balance sheet									
51	Financial net worth	528	845	773	798	343	580	547	490
52	Financial assets	1 922	1 727	1 520	1 550	1 515	1 697	1 733	1 708
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	161	93	159	57	11	119	156	98
55	Debt securities	211	213	118	169	143	116	112	92
56	Loans	1	0	0	2	2	0	0	0
57	Equity and investment fund shares/units	1 195	1 061	886	982	950	1 082	1 063	1 104
58	Insurance pension and standardised guarantees	3	3	2	0	0	0	0	0
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	352	356	355	339	409	381	403	414
61	Financial liabilities	1 395	882	747	752	1 172	1 117	1 186	1 218
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	3	52	52	52	2	2	1	1
66	Equity and investment fund shares/units	1 245	652	458	437	920	919	988	995
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	147	177	237	262	250	197	197	222

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/4988d>.

Source: Statistical Office of the Republic of Slovenia (SORS) via Eurostat.

SLOVENIA

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	13 221	13 504	13 580	13 435	13 355	13 770	14 263	14 867
2 Total tax receipts and actual social contributions	13 140	13 421	13 494	13 329	13 240	13 655	14 146	14 743
3 Total tax receipts	7 850	8 024	8 072	7 949	7 970	8 287	8 540	8 901
4 Taxes on production and imports	4 908	5 100	5 175	5 220	5 422	5 584	5 729	5 894
5 Taxes on products	4 542	4 691	4 757	4 758	4 926	5 080	5 237	5 388
6 Value added type taxes	2 851	2 926	2 995	2 888	3 046	3 155	3 218	3 314
7 Taxes and duties on imports, excluding VAT	14	15	18	19	10	1	0	0
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	14	15	18	19	10	1	0	0
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	14	15	18	19	10	1	0	0
13 General sales taxes	..	..	..	..	..	..	..	0
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	1 678	1 750	1 743	1 851	1 871	1 925	2 018	2 073
17 Excise duties and consumption taxes	1 448	1 499	1 491	1 583	1 539	1 570	1 594	1 640
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	30	32	29	27	23	25	29	32
20 Car registration taxes	41	40	38	35	30	27	32	29
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	60	57	55	49	48	63	68	65
23 Taxes on insurance premiums	69	69	71	70	65	63	82	85
24 Other taxes on specific services	7	29	38	39	67	79	100	100
25 General sales or turnover taxes	..	..	..	..	..	..	..	0
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	23	23	21	49	98	98	114	122
29 Other taxes on production	366	410	418	462	496	504	493	506
30 Taxes on land, buildings or other structures	164	169	172	183	182	188	194	205
31 Taxes on the use of fixed assets	23	20	20	20	24	26	27	28
32 Total wage bill and payroll taxes	27	28	29	26	23	20	20	20
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	89	135	136	162	181	184	155	146
35 Taxes on pollution	50	54	59	68	81	80	92	86
36 Under-compensation of VAT (flat rate system)	13	3	2	3	4	5	5	6
37 Other taxes on production n.e.c.	0	0	0	0	0	0	..	16
38 Current taxes on income and wealth	2 931	2 910	2 886	2 719	2 540	2 693	2 801	2 995
39 Taxes on income	2 722	2 692	2 670	2 494	2 285	2 437	2 547	2 740
40 Taxes on individual or household income including holding gains	2 063	2 017	2 053	2 041	1 847	1 896	1 974	2 090
41 Taxes on individual or household income excl. holding gains	2 063	2 017	2 053	2 041	1 847	1 896	1 974	2 090
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	652	668	611	446	433	529	568	645
44 Taxes on income or profits of corporations excl. holding gains	652	668	611	446	433	529	568	645
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	4	3	3	4	3	11	3	3
49 Other taxes on income n.e.c.	4	4	3	4	3	2	2	3
50 Other current taxes	209	219	215	225	255	256	254	255
51 Current taxes on capital	5	6	6	7	19	9	7	6
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	197	205	201	210	228	239	238	241
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	7	7	8	8	8	8	8	8
57 Capital taxes	11	14	12	10	8	10	10	12
58 Taxes on capital transfers	11	14	10	9	8	7	8	8
59 Capital levies	0	0	2	0	1	3	2	4
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	5 291	5 397	5 422	5 380	5 269	5 368	5 606	5 842
62 Employers' actual social contributions	2 039	2 070	2 072	2 061	2 022	2 026	2 135	2 240
63 Compulsory	2 039	2 070	2 072	2 061	2 022	2 026	2 135	2 240
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	2 744	2 785	2 775	2 706	2 637	2 777	2 910	3 018
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	97	100	103	122	117	117	118	125
72 Capital transfers for taxes and social cont., unlikely to be collected	16	17	17	17	2	2	2	2

SLOVENIA

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	6 644	6 687	6 733	6 611	6 654	6 969	7 319	7 642
2 Total tax receipts and actual social contributions	6 583	6 624	6 668	6 534	6 580	6 896	7 245	7 564
3 Total tax receipts	6 526	6 568	6 613	6 479	6 527	6 839	7 186	7 501
4 Taxes on production and imports	4 656	4 837	4 909	4 948	5 152	5 307	5 436	5 592
5 Taxes on products	4 505	4 651	4 721	4 724	4 895	5 047	5 196	5 344
6 Other taxes on production	150	186	188	224	257	260	240	248
7 Current taxes on income and wealth	1 871	1 731	1 702	1 531	1 374	1 530	1 748	1 905
8 Taxes on income	1 696	1 551	1 526	1 343	1 154	1 310	1 528	1 683
9 Other current taxes	175	180	176	188	220	220	220	222
10 Capital taxes	0	0	2	0	1	3	2	4
11 Actual social contributions	57	56	56	55	53	57	59	62
12 Imputed social contributions	63	64	67	79	75	75	75	80
13 Capital transfers for taxes and social cont., unlikely to be collected	2	2	2	2	2	2	2	2
II.4 LOCAL GOVERNMENT								
1 Total receipts	1 356	1 490	1 494	1 511	1 484	1 488	1 396	1 444
2 Total tax receipts and actual social contributions	1 323	1 456	1 460	1 470	1 443	1 447	1 354	1 400
3 Total tax receipts	1 323	1 456	1 460	1 470	1 443	1 447	1 354	1 400
4 Taxes on production and imports	252	263	266	272	270	277	293	302
5 Taxes on products	37	40	36	34	31	34	40	44
6 Other taxes on production	216	224	229	238	238	244	253	259
7 Current taxes on income and wealth	1 060	1 179	1 184	1 188	1 166	1 163	1 053	1 089
8 Taxes on income	1 027	1 140	1 145	1 152	1 131	1 127	1 019	1 057
9 Other current taxes	33	39	39	36	34	36	34	33
10 Capital taxes	11	14	10	9	8	7	8	8
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	33	34	35	42	41	41	42	44
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	5 221	5 327	5 352	5 312	5 217	5 313	5 548	5 781
2 Total tax receipts and actual social contributions	5 234	5 341	5 366	5 326	5 216	5 312	5 547	5 780
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	5 234	5 341	5 366	5 326	5 216	5 312	5 547	5 780
12 Imputed social contributions	1	1	1	1	1	1	1	1
13 Capital transfers for taxes and social cont., unlikely to be collected	15	15	15	15	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/18cad>.

Source: Statistical Office of the Republic of Slovenia (SORS) via Eurostat.

SLOVENIA

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	17 438	17 858	18 448	17 503	21 669	18 688	18 559	..
2 General public services	2 052	2 020	2 124	2 097	2 394	2 737	2 637	..
3 Defence	557	536	428	374	347	320	327	..
4 Public order and safety	664	679	675	627	655	611	603	..
5 Economic affairs	1 769	1 857	2 139	1 639	5 507	2 327	2 305	..
6 Environment protection	322	242	294	275	273	365	389	..
7 Housing and community amenities	288	252	235	273	269	334	232	..
8 Health	2 470	2 530	2 604	2 559	2 479	2 442	2 590	..
9 Recreation, culture and religion	632	804	694	673	646	616	624	..
10 Education	2 374	2 360	2 374	2 323	2 352	2 250	2 146	..
11 Social protection	6 312	6 577	6 882	6 662	6 747	6 686	6 706	..
<i>of which:</i>								
12 Compensation of employees	4 400	4 561	4 670	4 546	4 328	4 255	4 313	..
13 General public services	528	541	528	522	465	454	470	..
14 Defence	296	290	285	267	244	234	235	..
15 Public order and safety	472	485	487	459	442	433	432	..
16 Economic affairs	222	237	322	295	302	316	328	..
17 Environment protection	38	37	55	50	36	36	29	..
18 Housing and community amenities	27	29	28	32	27	27	22	..
19 Health	951	999	1 001	997	971	953	975	..
20 Recreation, culture and religion	204	217	214	214	213	207	208	..
21 Education	1 433	1 471	1 497	1 454	1 383	1 355	1 370	..
22 Social protection	229	255	254	256	243	242	245	..
23 Gross capital formation	1 835	1 824	1 529	1 466	1 632	1 912	1 832	..
24 General public services	250	222	232	191	168	174	157	..
25 Defence	149	134	53	34	15	14	14	..
26 Public order and safety	35	38	33	25	28	21	29	..
27 Economic affairs	528	517	462	449	582	678	725	..
28 Environment protection	155	118	122	130	152	245	290	..
29 Housing and community amenities	146	120	114	139	156	234	141	..
30 Health	154	133	144	153	119	118	161	..
31 Recreation, culture and religion	161	339	152	125	117	121	139	..
32 Education	201	162	154	174	232	247	144	..
33 Social protection	56	40	64	44	61	60	33	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	10 980	11 151	11 975	10 933	15 212	12 245	12 151	..
2 General public services	1 687	1 660	1 776	1 760	2 075	2 421	2 364	..
3 Defence	557	536	428	374	347	320	327	..
4 Public order and safety	623	640	631	586	608	568	559	..
5 Economic affairs	1 384	1 528	1 870	1 384	5 231	2 081	2 071	..
6 Environment protection	179	158	190	159	164	322	402	..
7 Housing and community amenities	93	86	75	116	100	71	23	..
8 Health	1 318	1 383	1 442	1 425	1 387	1 350	1 442	..
9 Recreation, culture and religion	392	424	422	394	400	367	388	..
10 Education	2 033	1 854	1 827	1 764	1 761	1 645	1 627	..
11 Social protection	2 714	2 880	3 316	2 972	3 139	3 100	2 947	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	3 535	3 567	3 450	3 444	3 508	3 679	3 470	..
2 General public services	377	366	351	341	323	321	279	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	46	44	46	48	55	50	51	..
5 Economic affairs	457	431	395	378	424	430	347	..
6 Environment protection	193	145	150	162	181	269	305	..
7 Housing and community amenities	195	166	161	166	173	266	210	..
8 Health	373	370	370	377	377	372	388	..
9 Recreation, culture and religion	284	419	312	316	280	284	277	..
10 Education	1 249	1 254	1 286	1 262	1 293	1 275	1 225	..
11 Social protection	362	372	380	394	402	410	389	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	6 707	6 848	6 994	6 902	6 857	6 908	7 049	..
2 General public services	0	0	1	1	1	0	0	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	33	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	2 133	2 149	2 175	2 120	2 020	2 084	2 181	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	4 574	4 699	4 817	4 748	4 836	4 824	4 868	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/9899f>.

Source: Statistical Office of the Republic of Slovenia (SORS) via Eurostat.

SPAIN

Table I. General government account (SNA 2008, simplified presentation)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	150 996	151 976	150 320	142 219	142 954	143 444	147 460	149 441
b	Saving, net	-74 421	-66 914	-76 312	-66 006	-68 947	-64 147	-56 245	-52 342
c	Net lending (+)/Net borrowing (-)	-118 194	-101 404	-103 214	-108 847	-71 687	-61 942	-57 004	-50 401
d	Total revenue	375 808	391 798	387 378	391 330	395 639	403 482	415 736	421 632
	<i>of which:</i>								
e	Total tax receipts	198 263	215 377	212 412	218 814	225 278	230 915	242 999	246 475
f	Actual social contributions	130 960	129 733	128 988	123 325	120 138	122 154	124 640	128 673
g	Total expenditure	494 002	493 202	490 592	500 177	467 326	465 424	472 740	472 033
	<i>of which:</i>								
h	Interest	18 379	20 279	26 356	30 962	35 656	36 055	33 281	31 405
i	Compensation of employees	125 564	124 884	122 601	113 925	114 711	115 206	119 356	121 325
j	Social benefits and transfers in kind	186 915	194 363	194 720	197 165	198 967	198 720	198 785	202 784
k	Gross fixed capital formation	55 142	50 693	39 638	25 876	23 052	22 299	27 096	21 590
l	Total liabilities (consolidated)	669 266	721 769	833 851	962 102	1 084 503	1 228 843	1 257 440	1 303 725
m	Financial net worth	-365 098	-426 912	-515 271	-613 491	-714 707	-848 632	-877 756	-927 627
n	Deficit/Surplus	-118 194	-101 404	-103 214	-108 847	-71 687	-61 942	-57 004	-50 401
o	Maastricht debt	569 535	650 079	744 323	891 502	979 031	1 041 624	1 073 934	1 107 205
p	Gross domestic product	1 079 052	1 080 935	1 070 449	1 039 815	1 025 693	1 037 820	1 079 998 p	1 118 522 p
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	212 029	213 031	211 631	200 858	197 732	198 634	204 934	206 414
2	Market output and output for own final use	19 271	18 810	18 518	18 871	18 947	19 669	20 127	20 398
3	Non-market output	192 758	194 221	193 113	181 987	178 785	178 965	184 807	186 016
4	Payments for non-market output	3 401	4 042	3 942	5 264	5 090	4 584	4 086	4 131
5	Non-market output, other	189 357	190 179	189 171	176 723	173 695	174 381	180 721	181 885
6	Market output and payments for non-market output (2 + 4)	22 672	22 852	22 460	24 135	24 037	24 253	24 213	24 529
7	Intermediate consumption	61 033	61 055	61 311	58 639	54 778	55 190	57 474	56 973
8	Value added, gross	150 996	151 976	150 320	142 219	142 954	143 444	147 460	149 441
9	Consumption of fixed capital	25 147	26 787	27 381	27 915	27 849	27 800	27 628	27 662
10	Value added, net	125 849	125 189	122 939	114 304	115 105	115 644	119 832	121 779
Generation of income account									
11	Compensation of employees, payable	125 564	124 884	122 601	113 925	114 711	115 206	119 356	121 325
12	Other taxes on production, payable	285	305	338	379	394	438	476	454
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	92 208	110 407	106 513	108 551	115 010	119 644	127 499	129 293
16	Subsidies, payable	12 438	12 302	12 117	9 907	10 755	11 326	12 272	11 299
17	Property income, receivable	10 397	9 482	10 140	10 659	11 587	10 360	8 851	8 301
18	Property income, payable	18 393	20 289	26 365	30 973	35 668	36 065	33 292	31 415
19	Interest, payable	18 379	20 279	26 356	30 962	35 656	36 055	33 281	31 405
20	Other property income, payable	14	10	9	11	12	10	11	10
21	Balance of primary incomes, net	71 774	87 298	78 171	78 330	80 174	82 613	90 786	94 880
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	101 737	100 736	102 003	106 383	105 174	105 606	109 168	110 770
23	Social contributions, receivable	139 727	138 649	137 802	131 859	128 217	130 052	132 320	136 173
24	Actual social contributions	130 960	129 733	128 988	123 325	120 138	122 154	124 640	128 673
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	8 928	8 915	8 882	8 147	7 776	7 594	6 902	7 654
27	Current taxes on income and wealth, payable	23	33	53	39	198	54	-31	42
28	Social benefits other than social transfers in kind, payable	155 226	162 805	164 182	168 595	170 763	171 053	170 583	173 775
29	Social transfers in kind (via market producers), payable	31 689	31 558	30 538	28 570	28 204	27 667	28 202	29 009
30	Social benefits and transfers in kind (via market producers), payable	186 915	194 363	194 720	197 165	198 967	198 720	198 785	202 784
31	Other current transfers, payable	20 292	17 937	19 226	16 798	17 428	16 857	15 946	17 108
32	Disposable income, net	146 625	154 823	143 397	139 287	132 952	137 901	152 678	158 552
Use of disposable income account									
33	Final consumption expenditure	221 046	221 737	219 709	205 293	201 899	202 048	208 923	210 894
34	Individual consumption expenditure	129 195	127 658	125 425	116 863	114 447	114 081	119 628	121 849
35	Collective consumption expenditure	91 851	94 079	94 284	88 430	87 452	87 967	89 295	89 045
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-49 274	-40 127	-48 931	-38 091	-41 098	-36 347	-28 617	-24 680
38	Saving, net	-74 421	-66 914	-76 312	-66 006	-68 947	-64 147	-56 245	-52 342
Capital account									
39	Consumption of fixed capital	25 147	26 787	27 381	27 915	27 849	27 800	27 628	27 662
40	Capital transfers, receivable	139	757	-422	1 596	3 838	5 973	6 783	4 912
41	Capital taxes	4 318	4 234	3 896	3 880	5 094	5 665	6 332	6 412
42	Other capital transfers and investment grants, receivable	-4 179	-3 477	-4 318	-2 284	-1 256	308	451	-1 500
43	Capital transfers, payable	12 369	10 073	13 274	45 792	10 697	8 503	7 279	8 338
44	Gross capital formation and acquisitions of non-produced assets	56 690	51 961	40 587	26 560	23 730	23 065	27 891	22 295
45	Gross capital formation	55 142	50 662	39 649	25 901	23 094	22 243	26 965	21 384
46	Gross fixed capital formation	55 142	50 693	39 638	25 876	23 052	22 299	27 096	21 590
47	Changes in inv. and acquisitions less disposals of valuables	0	-31	11	25	42	-56	-131	-206
48	Acquisitions less disposals of non-produced non-financial assets	1 548	1 299	938	659	636	822	926	911
49	Net lending (+)/Net borrowing (-)	-118 194	-101 404	-103 214	-108 847	-71 687	-61 942	-57 004	-50 401
50	Total expenditure	494 002	493 202	490 592	500 177	467 326	465 424	472 740	472 033
51	Total revenue	375 808	391 798	387 378	391 330	395 639	403 482	415 736	421 632

SPAIN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-118 222	-101 404	-103 214	-108 847	-71 687	-61 942	-57 004	-50 401
53 Total financial assets	24 964	-15 390	-1 276	17 396	-10 214	4 467	-15 480	-12 402
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	17 814	-24 635	-17 606	7 170	-23 693	11 215	1 528	-6 166
56 Debt securities	-5 413	-5 449	-8 072	-8 991	-12 607	-5 142	-3 810	-370
57 Loans	8 128	6 901	12 563	8 862	3 303	506	-2 968	-1 235
58 Equity and investment fund shares/units	344	8 251	-478	3 490	11 696	-1 615	-3 814	-1 075
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
60 Financial derivatives and employee stock options	45	-31	37	165	177	0	0	0
61 Other accounts receivable	4 046	-426	12 279	6 701	10 911	-497	-6 417	-3 557
62 Financial liabilities	143 186	86 014	101 938	126 243	61 473	66 409	41 524	37 999
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	48	116	101	-4	15	151	209	191
65 Debt securities	121 334	60 781	73 915	62 510	95 422	65 787	61 207	53 810
66 Loans	12 620	18 909	16 811	88 036	-27 663	1 887	-20 044	-12 951
67 Equity and investment fund shares/units	2 250	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
70 Other accounts payable	6 933	6 208	11 110	-24 298	-6 302	-1 415	152	-3 050
Financial balance sheet								
71 Financial net worth	-365 098	-426 912	-515 271	-613 491	-714 707	-848 632	-877 756	-927 627
72 Financial assets	304 167	294 857	318 580	348 611	369 796	380 211	379 683	376 099
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	119 749	95 114	77 523	84 693	72 709	83 925	85 453	79 287
75 Debt securities	28 038	22 358	14 409	4 895	13 953	8 501	3 834	2 967
76 Loans	26 247	34 023	46 674	55 737	60 568	61 422	58 720	57 622
77 Equity and investment fund shares/units	89 251	102 905	127 237	143 789	150 741	155 036	166 767	174 870
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
79 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
80 Other accounts receivable	40 883	40 457	52 736	59 496	71 824	71 327	64 910	61 353
81 Financial liabilities	669 266	721 769	833 851	962 102	1 084 503	1 228 843	1 257 440	1 303 725
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	3 468	3 584	3 685	3 681	3 696	3 847	4 056	4 247
84 Debt securities	498 918	527 283	609 640	674 834	807 072	951 182	1 000 570	1 062 488
85 Loans	93 390	112 269	129 939	217 934	214 224	216 087	196 308	183 358
86 Equity and investment fund shares/units	2 250	2 250	2 250	0	0	0	0	0
87 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
88 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
89 Other accounts payable	71 240	76 383	88 337	65 653	59 510	57 726	56 506	53 632
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	43 015	42 719	42 398	40 827	41 326	41 414	42 345	41 730
2 Intermediate consumption	9 661	9 003	9 144	8 731	8 449	8 440	8 903	8 534
3 Value added, gross	33 354	33 716	33 254	32 096	32 877	32 974	33 442	33 196
4 Value added, net	24 610	24 567	24 048	22 755	23 635	23 342	23 858	23 673
Generation of income account								
5 Compensation of employees, payable	24 523	24 461	23 951	22 656	23 517	23 221	23 721	23 549
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	58 626	75 113	73 154	74 855	80 230	83 318	89 656	90 402
8 Subsidies, payable	2 689	2 862	2 863	2 687	4 732	5 279	6 329	5 121
9 Interest, payable	16 483	18 348	22 836	27 223	31 532	32 078	29 807	28 114
10 Balance of primary incomes, net	47 628	61 645	55 881	54 542	56 584	57 884	61 112	65 028
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	60 075	64 947	59 970	52 292	62 524	63 708	65 050	63 403
12 Social contributions, receivable	11 212	11 497	11 334	11 079	10 507	10 479	10 573	10 399
13 Actual social contributions	3 447	3 517	3 442	3 293	3 028	3 243	3 505	3 490
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	5 323	10 982	24 757	35 512	13 380	13 209	15 984	13 648
16 Social benefits other than social transfers in kind, payable	14 343	15 105	14 480	14 900	15 414	15 766	16 485	17 486
17 Social transfers in kind (via market producers), payable	1 714	1 725	1 471	1 417	1 139	1 115	1 094	1 118
18 Other current transfers, payable	139 251	120 651	115 310	136 971	130 458	125 870	122 725	121 821
19 Disposable income, net	-29 360	13 300	22 138	1 537	-3 044	3 643	13 551	13 156
Use of disposable income account								
20 Final consumption expenditure	38 922	39 288	39 014	36 575	36 940	37 117	37 986	37 725
21 Individual consumption expenditure	3 853	3 457	3 182	2 966	2 731	2 656	2 613	2 624
22 Collective consumption expenditure	35 069	35 831	35 832	33 609	34 209	34 461	35 373	35 101
23 Saving, gross	-59 538	-16 839	-7 670	-25 697	-30 742	-23 842	-14 851	-15 046
24 Saving, net	-68 282	-25 988	-16 876	-35 038	-39 984	-33 474	-24 435	-24 569
Capital account								
25 Capital transfers, receivable	-5 657	-4 410	-4 535	-3 246	-2 050	-725	-1 231	-1 104
26 Capital transfers, payable	16 702	14 951	13 294	43 963	8 955	6 539	5 462	6 900
27 Gross capital formation	15 944	14 975	12 566	9 394	7 560	6 869	7 897	6 842
28 Acquisitions less disposals of non-produced non-financial assets	555	552	769	253	363	176	405	258
29 Net lending (+)/Net borrowing (-)	-98 396	-51 727	-38 834	-82 553	-49 670	-38 151	-29 846	-30 150
30 Total expenditure	241 962	222 761	216 803	268 319	232 412	225 483	222 931	219 890
31 Total revenue	143 566	171 034	177 969	185 766	182 742	187 332	193 085	189 740

SPAIN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-98 424	-51 727	-38 834	-82 553	-49 670	-38 151	-29 846	-30 150
33 Total financial assets	31 889	12 609	32 416	60 585	15 725	23 577	17 570	3 111
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	15 701	-9 361	-5 318	5 335	-24 912	8 110	-2 035	-11 398
36 Debt securities	6 185	0	-7 223	-4 070	-13 020	-3 367	-3 653	-353
37 Loans	7 782	6 666	12 590	52 653	31 899	24 364	33 983	21 466
38 Equity and investment fund shares/units	7	8 381	-343	3 462	11 681	-1 872	-3 475	-920
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	-60	-156	-93	-61	-48	0	0	0
41 Other accounts receivable	2 274	7 080	32 803	3 266	10 125	-3 658	-7 251	-5 684
42 Financial liabilities	130 313	64 336	71 250	143 138	65 395	61 728	47 416	33 261
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	48	116	101	-4	15	151	209	191
45 Debt securities	123 812	61 616	67 096	60 261	92 289	57 524	57 442	37 529
46 Loans	-434	624	2 570	81 177	-24 031	-387	-12 159	-3 612
47 Equity and investment fund shares/units	2 250	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	4 637	1 981	1 483	1 704	-2 878	4 441	1 924	-848
Financial balance sheet								
51 Financial net worth	-314 236	-326 200	-354 394	-426 154	-502 853	-610 809	-614 701	-645 306
52 Financial assets	230 907	249 606	305 044	380 253	425 982	455 729	485 758	496 912
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	60 115	50 753	45 451	50 785	37 582	45 692	43 657	32 259
55 Debt securities	13 408	13 408	6 185	2 069	10 826	7 447	2 930	2 590
56 Loans	42 406	49 947	62 625	115 479	148 906	173 618	207 867	229 470
57 Equity and investment fund shares/units	75 421	88 860	111 343	129 155	134 361	138 323	147 905	154 878
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	39 557	46 637	79 440	82 765	94 307	90 649	83 398	77 714
61 Financial liabilities	545 143	575 806	659 438	806 408	928 835	1 066 538	1 100 459	1 142 218
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	3 468	3 584	3 685	3 681	3 696	3 847	4 056	4 247
64 Debt securities	503 350	532 035	610 713	674 796	800 064	934 355	979 135	1 025 623
65 Loans	9 475	10 059	12 583	93 718	93 642	93 226	81 322	77 710
66 Equity and investment fund shares/units	2 250	2 250	2 250	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	26 601	27 879	30 207	34 213	31 432	35 110	35 946	34 638
I.3 STATE GOVERNMENT								
Production account								
1 Output	117 124	116 828	116 140	109 677	106 338	106 660	110 967	112 865
2 Intermediate consumption	29 814	29 622	30 039	28 835	25 924	26 046	27 584	27 381
3 Value added, gross	87 310	87 206	86 101	80 842	80 414	80 614	83 383	85 484
4 Value added, net	76 651	75 765	74 276	68 713	68 260	68 820	71 608	73 591
Generation of income account								
5 Compensation of employees, payable	76 473	75 590	74 081	68 484	68 046	68 560	71 332	73 329
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	14 069	13 915	12 233	11 727	11 699	11 966	12 885	13 462
8 Subsidies, payable	4 323	3 929	3 952	2 937	2 625	2 518	2 551	2 571
9 Interest, payable	2 856	3 440	5 176	5 934	8 007	8 135	4 508	4 454
10 Balance of primary incomes, net	7 490	7 068	3 660	3 636	1 896	2 078	6 369	7 006
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	34 012	28 199	34 048	46 002	34 404	33 690	35 842	38 879
12 Social contributions, receivable	520	517	506	398	329	392	337	276
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	95 518	84 336	72 963	94 531	82 895	81 260	83 404	87 818
16 Social benefits other than social transfers in kind, payable	3 981	4 162	4 055	3 928	3 438	3 947	3 717	3 789
17 Social transfers in kind (via market producers), payable	28 703	28 517	27 789	25 995	25 884	25 358	25 853	26 609
18 Other current transfers, payable	9 344	13 406	24 555	38 018	15 035	15 512	17 775	16 394
19 Disposable income, net	124 207	102 548	82 542	102 610	101 036	97 939	104 477	113 787
Use of disposable income account								
20 Final consumption expenditure	135 396	134 391	133 264	124 493	120 932	120 604	125 331	127 397
21 Individual consumption expenditure	109 178	108 217	106 469	99 336	97 108	96 743	101 110	103 212
22 Collective consumption expenditure	26 218	26 174	26 795	25 157	23 824	23 861	24 221	24 185
23 Saving, gross	-530	-20 402	-38 897	-9 754	-7 742	-10 871	-9 079	-1 717
24 Saving, net	-11 189	-31 843	-50 722	-21 883	-19 896	-22 665	-20 854	-13 610
Capital account								
25 Capital transfers, receivable	11 416	9 465	7 714	7 188	6 724	6 740	7 742	5 412
26 Capital transfers, payable	10 655	9 100	6 757	5 658	4 588	4 446	4 564	3 555
27 Gross capital formation	21 514	19 798	16 690	11 045	10 454	9 817	12 717	9 416
28 Acquisitions less disposals of non-produced non-financial assets	383	358	181	161	105	106	83	65
29 Net lending (+)/Net borrowing (-)	-21 666	-40 193	-54 811	-19 430	-16 165	-18 500	-18 701	-9 341
30 Total expenditure	188 233	188 102	193 495	191 235	164 336	164 727	170 943	167 834
31 Total revenue	166 567	147 909	138 684	171 805	148 171	146 227	152 242	158 493

SPAIN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-21 666	-40 193	-54 811	-19 430	-16 165	-18 500	-18 701	-9 341
33 Total financial assets	-1 476	-2 597	-6 100	2 344	1 761	1 826	2 858	523
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-2 753	-1 920	-6 055	1 892	1 009	400	1 013	1 252
36 Debt securities	0	0	0	0	0	0	0	0
37 Loans	232	176	-5	-195	-7	82	-221	20
38 Equity and investment fund shares/units	125	116	-33	43	1	3	-19	-46
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	104	105	91	161	146	0	0	0
41 Other accounts receivable	815	-1 074	-97	442	612	1 341	2 086	-703
42 Financial liabilities	20 190	37 596	48 711	21 774	17 926	20 326	21 559	9 864
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	9 251	14 168	8 653	-69	-5 191	-2 116	-7 304	-2 797
46 Loans	9 990	17 420	12 461	43 047	26 768	29 696	32 049	16 325
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	949	6 008	27 598	-21 204	-3 651	-7 254	-3 186	-3 665
Financial balance sheet								
51 Financial net worth	-91 540	-128 914	-180 854	-201 064	-222 137	-245 196	-261 241	-270 294
52 Financial assets	30 352	27 525	22 879	23 998	26 730	28 640	33 353	34 746
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	17 332	15 412	9 357	11 249	12 258	12 658	13 671	14 923
55 Debt securities	0	0	0	0	0	0	0	0
56 Loans	705	881	876	681	674	756	535	555
57 Equity and investment fund shares/units	8 896	8 888	10 398	9 378	10 497	10 584	12 419	13 243
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	3 419	2 345	2 247	2 689	3 302	4 642	6 728	6 025
61 Financial liabilities	121 892	156 439	203 732	225 062	248 867	273 836	294 594	305 040
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	42 828	53 998	60 384	60 367	60 972	63 148	55 287	52 530
65 Loans	51 654	69 083	82 441	125 489	152 255	181 956	214 014	230 341
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	27 410	33 358	60 907	39 206	35 640	28 732	25 293	22 170
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	47 396	49 097	48 847	46 182	45 792	46 526	47 704	47 917
2 Intermediate consumption	20 206	21 135	20 897	19 786	19 108	19 538	19 947	20 042
3 Value added, gross	27 190	27 962	27 950	26 396	26 684	26 988	27 757	27 875
4 Value added, net	21 778	22 111	21 941	20 289	20 617	20 928	21 792	21 926
Generation of income account								
5 Compensation of employees, payable	21 772	22 102	21 913	20 257	20 574	20 892	21 751	21 889
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	19 513	21 379	21 126	21 969	23 081	24 360	24 958	25 429
8 Subsidies, payable	1 824	1 754	1 640	1 446	1 389	1 526	1 324	1 474
9 Interest, payable	874	761	975	1 398	1 445	1 323	724	681
10 Balance of primary incomes, net	17 471	19 455	19 113	19 805	20 860	22 145	23 448	23 757
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	7 650	7 590	7 985	8 089	8 246	8 208	8 276	8 488
12 Social contributions, receivable	402	348	350	293	247	248	251	290
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	24 062	21 255	21 898	22 617	23 335	23 348	24 153	25 085
16 Social benefits other than social transfers in kind, payable	843	855	901	487	444	453	482	504
17 Social transfers in kind (via market producers), payable	635	632	696	667	689	681	718	740
18 Other current transfers, payable	11 056	12 470	15 057	11 340	11 273	11 581	12 877	12 560
19 Disposable income, net	37 675	35 309	33 374	38 966	40 955	41 884	42 741	44 538
Use of disposable income account								
20 Final consumption expenditure	41 673	43 063	42 669	39 624	39 326	39 848	41 218	41 399
21 Individual consumption expenditure	12 417	12 244	12 242	11 234	11 170	11 391	12 675	12 748
22 Collective consumption expenditure	29 256	30 819	30 427	28 390	28 156	28 457	28 543	28 651
23 Saving, gross	1 414	-1 903	-3 286	5 449	7 696	8 096	7 488	9 088
24 Saving, net	-3 998	-7 754	-9 295	-658	1 629	2 036	1 523	3 139
Capital account								
25 Capital transfers, receivable	11 744	11 731	5 761	3 978	3 740	4 148	4 515	4 345
26 Capital transfers, payable	1 203	983	882	734	606	845	737	1 010
27 Gross capital formation	17 270	15 504	10 111	5 134	4 975	5 389	6 244	4 988
28 Acquisitions less disposals of non-produced non-financial assets	595	392	-12	252	166	538	441	588
29 Net lending (+)/Net borrowing (-)	-5 910	-7 051	-8 506	3 307	5 689	5 472	4 581	6 847
30 Total expenditure	76 302	76 613	73 103	61 547	60 731	62 835	65 317	64 533
31 Total revenue	70 392	69 562	64 597	64 854	66 420	68 307	69 898	71 380

SPAIN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-5 910	-7 051	-8 506	3 307	5 689	5 472	4 581	6 847
33 Total financial assets	-1 618	-2 213	-3 395	1 103	2 228	1 946	1 740	3 942
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-1 354	-1 976	-3 216	820	1 784	1 314	1 442	3 741
36 Debt securities	5	5	5	0	0	0	0	0
37 Loans	112	59	-22	172	48	-58	27	1
38 Equity and investment fund shares/units	-16	-161	-24	26	-21	10	16	25
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	1	20	39	65	79	0	0	0
41 Other accounts receivable	-366	-160	-176	20	337	680	255	175
42 Financial liabilities	4 292	4 838	5 111	-2 204	-3 461	-3 526	-2 841	-2 905
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	-105	-78	-399	-374	-118	-235	-10	-6
46 Loans	3 065	865	1 780	7 558	-1 762	-3 541	-3 179	-2 928
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	1 333	4 050	3 730	-9 389	-1 581	250	348	29
Financial balance sheet								
51 Financial net worth	-33 224	-39 674	-47 763	-44 849	-38 819	-33 464	-28 284	-21 043
52 Financial assets	21 852	20 107	17 128	17 924	20 656	22 576	24 926	29 285
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	16 271	14 295	11 078	11 898	13 682	14 996	16 438	20 179
55 Debt securities	57	60	64	67	68	69	66	68
56 Loans	199	258	236	408	456	398	425	426
57 Equity and investment fund shares/units	4 384	4 714	5 144	4 926	5 487	5 470	6 100	6 539
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60 Other accounts receivable	941	781	605	625	962	1 642	1 897	2 072
61 Financial liabilities	55 076	59 781	64 891	62 772	59 476	56 040	53 210	50 328
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	2 516	2 264	1 790	1 448	1 472	1 311	1 303	1 305
65 Loans	32 261	33 127	34 915	42 473	40 711	37 171	33 992	31 065
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69 Other accounts payable	20 299	24 390	28 186	18 851	17 292	17 558	17 914	17 958
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	4 494	4 387	4 246	4 172	4 276	4 034	3 918	3 902
2 Intermediate consumption	1 352	1 295	1 231	1 287	1 297	1 166	1 040	1 016
3 Value added, gross	3 142	3 092	3 015	2 885	2 979	2 868	2 878	2 886
4 Value added, net	2 810	2 746	2 674	2 547	2 593	2 554	2 574	2 589
Generation of income account								
5 Compensation of employees, payable	2 796	2 731	2 656	2 528	2 574	2 533	2 552	2 558
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	3 602	3 757	3 662	2 837	2 009	2 003	2 068	2 133
9 Interest, payable	1	0	0	0	0	0	0	2
10 Balance of primary incomes, net	-815	-870	-483	347	834	506	-143	-911
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	127 593	126 287	125 612	120 089	117 134	118 933	121 159	125 208
13 Actual social contributions	127 513	126 216	125 546	120 032	117 110	118 911	121 135	125 183
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	28 996	26 956	30 676	28 698	31 014	28 758	24 050	18 132
16 Social benefits other than social transfers in kind, payable	136 059	142 683	144 746	149 280	151 467	150 887	149 899	151 996
17 Social transfers in kind (via market producers), payable	637	684	582	491	492	513	537	542
18 Other current transfers, payable	5 612	6 024	5 716	3 680	3 510	2 875	3 258	3 362
19 Disposable income, net	14 103	3 666	5 343	-3 826	-5 995	-5 565	-8 091	-12 929
Use of disposable income account								
20 Final consumption expenditure	5 055	4 995	4 762	4 601	4 701	4 479	4 388	4 373
21 Individual consumption expenditure	3 747	3 740	3 532	3 327	3 438	3 291	3 230	3 265
22 Collective consumption expenditure	1 308	1 255	1 230	1 274	1 263	1 188	1 158	1 108
23 Saving, gross	9 380	-983	922	-8 089	-10 310	-9 730	-12 175	-17 005
24 Saving, net	9 048	-1 329	581	-8 427	-10 696	-10 044	-12 479	-17 302
Capital account								
25 Capital transfers, receivable	-906	-1 033	-1 696	-1 761	-1 124	-863	-696	-614
26 Capital transfers, payable	267	35	7	0	0	0	63	0
27 Gross capital formation	414	385	282	328	105	168	107	138
28 Acquisitions less disposals of non-produced non-financial assets	15	-3	0	-7	2	2	-3	0
29 Net lending (+)/Net borrowing (-)	7 778	-2 433	-1 063	-10 171	-11 541	-10 763	-13 038	-17 757
30 Total expenditure	150 769	157 606	158 900	160 443	161 475	160 168	159 543	161 778
31 Total revenue	158 547	155 173	157 837	150 272	149 934	149 405	146 505	144 021

SPAIN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	7 778	-2 433	-1 063	-10 171	-11 541	-10 763	-13 038	-17 757
33	Total financial assets	7 193	-1 049	-1 470	-9 319	-12 128	-10 881	-9 922	-17 938
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	6 219	-11 378	-3 016	-876	-1 573	1 391	1 108	239
36	Debt securities	20	9 471	580	-7 613	-8 029	-12 389	-11 237	-19 100
37	Loans	2	0	0	-2	0	-1	-1	0
38	Equity and investment fund shares/units	228	-85	-77	-42	34	244	-335	-133
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	723	943	1 044	-786	-2 559	-126	543	1 055
42	Financial liabilities	-585	1 384	-407	852	-587	-118	3 116	-181
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	0	0	0	20	-1	1	0	-15
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	-585	1 384	-407	832	-587	-118	3 116	-166
Financial balance sheet									
51	Financial net worth	73 903	67 877	67 739	58 576	49 101	40 837	26 470	9 018
52	Financial assets	101 602	96 616	96 053	87 497	77 389	69 039	57 749	40 195
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	26 031	14 653	11 637	10 760	9 187	10 578	11 686	11 926
55	Debt securities	64 349	69 904	71 407	64 536	58 495	48 617	35 993	17 278
56	Loans	105	105	105	103	103	102	101	101
57	Equity and investment fund shares/units	550	444	351	330	397	659	343	210
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	10 567	11 509	12 553	11 767	9 208	9 082	9 625	10 680
61	Financial liabilities	27 699	28 739	28 313	28 921	28 288	28 202	31 279	31 178
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	17 169	17 169	17 169	17 188	17 187	17 188	17 188	17 173
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	10 531	11 571	11 145	11 733	11 101	11 014	14 091	14 005

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/8f59c>.

Source: Instituto Nacional de Estadística (INE) via Eurostat.

SPAIN

Table II. Detailed taxes and social contribution receipts

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	328 639	345 468	341 403	342 718	346 994	356 660	370 468	378 855
2 Total tax receipts and actual social contributions	329 223	345 110	341 400	342 139	345 416	353 069	367 639	375 148
3 Total tax receipts	198 263	215 377	212 412	218 814	225 278	230 915	242 999	246 475
4 Taxes on production and imports	92 208	110 407	106 513	108 551	115 010	119 644	127 499	129 293
5 Taxes on products	78 673	95 753	91 032	89 935	96 003	99 658	106 946	109 420
6 Value added type taxes	41 782	58 458	56 733	57 584	62 058	64 909	69 982	72 129
7 Taxes and duties on imports, excluding VAT	120	131	127	118	124	132	143	128
8 Import duties	75	84	89	74	84	102	96	96
9 Taxes on imports, excluding VAT and import duties	45	47	38	44	40	30	47	32
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	45	47	38	44	40	30	47	32
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	36 771	37 164	34 172	32 233	33 821	34 617	36 821	37 163
17 Excise duties and consumption taxes	23 196	23 656	22 803	22 140	24 237	24 388	25 585	25 326
18 Stamp taxes	47	28	32	23	20	..	..	..
19 Taxes on financial and capital transactions	8 436	8 200	6 542	5 754	5 637	6 384	7 255	7 490
20 Car registration taxes	819	736	563	426	325	318	358	406
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	1 747	1 663	1 475	1 495	1 282	1 227	1 171	1 324
23 Taxes on insurance premiums	1 498	1 530	1 517	1 473	1 417	1 407	1 446	1 475
24 Other taxes on specific services	0	0	0	0	0	0	43	82
25 General sales or turnover taxes	34	311	270	223	174	151	184	190
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	994	1 040	970	699	729	742	779	870
29 Other taxes on production	13 535	14 654	15 481	18 616	19 007	19 986	20 553	19 873
30 Taxes on land, buildings or other structures	8 907	9 685	10 216	11 216	11 845	12 394	12 624	12 729
31 Taxes on the use of fixed assets	456	458	456	457	475	462	466	463
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	3 743	3 776	3 824	3 814	3 910	4 129	4 053	3 987
35 Taxes on pollution	130	189	225	326	889	874	1 155	1 192
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	299	546	760	2 803	1 888	2 127	2 255	1 502
38 Current taxes on income and wealth	101 737	100 736	102 003	106 383	105 174	105 606	109 168	110 770
39 Taxes on income	99 057	97 970	99 290	102 890	100 978	101 666	105 220	106 698
40 Taxes on individual or household income including holding gains	73 280	76 474	78 800	79 399	78 775	79 832	79 219	81 116
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	25 777	21 496	20 490	23 491	22 203	21 834	26 001	25 582
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	0
50 Other current taxes	2 680	2 766	2 713	3 493	4 196	3 940	3 948	4 072
51 Current taxes on capital	628	694	671	1 460	2 080	1 913	1 944	2 024
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	2 052	2 072	2 042	2 033	2 116	2 027	2 004	2 037
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	0	0	0	0	0	0	0	11
57 Capital taxes	4 318	4 234	3 896	3 880	5 094	5 665	6 332	6 412
58 Taxes on capital transfers	2 667	2 425	2 220	2 285	2 515	2 701	2 778	2 686
59 Capital levies	1 651	1 809	1 676	1 595	2 191	2 957	3 554	3 726
60 Other capital taxes n.e.c.	0	0	0	0	388	7	0	0
61 Actual social contributions	130 960	129 733	128 988	123 325	120 138	122 154	124 640	128 673
62 Employers' actual social contributions	91 229	90 708	90 397	85 145	82 954	85 401	88 382	91 938
63 Compulsory	91 229	90 708	90 397	85 145	82 954	85 401	88 382	91 938
64 Voluntary	..	..	..	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	20 599	20 512	20 491	18 367	16 697	18 219	18 839	19 605
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	19 132	18 513	18 100	18 702	18 278	17 318	16 249	15 981
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	8 767	8 916	8 814	8 534	8 079	7 898	7 680	7 500
72 Capital transfers for taxes and social cont., unlikely to be collected	9 351	8 558	8 811	7 955	6 501	4 307	4 851	3 793

SPAIN

Table II. Detailed taxes and social contribution receipts (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	122 563	145 042	138 320	132 783	149 259	155 414	162 642	162 364
2 Total tax receipts and actual social contributions	122 223	143 676	136 689	130 549	146 568	151 158	159 355	158 380
3 Total tax receipts	118 776	140 159	133 247	127 256	143 540	147 915	155 850	154 890
4 Taxes on production and imports	58 626	75 113	73 154	74 855	80 230	83 318	89 656	90 402
5 Taxes on products	57 862	74 153	72 101	71 875	77 536	80 324	86 282	87 837
6 Other taxes on production	764	960	1 053	2 980	2 694	2 994	3 374	2 565
7 Current taxes on income and wealth	60 075	64 947	59 970	52 292	62 524	63 708	65 050	63 403
8 Taxes on income	59 847	64 718	59 755	52 080	62 295	63 450	64 773	63 074
9 Other current taxes	228	229	215	212	229	258	277	329
10 Capital taxes	75	99	123	109	786	889	1 144	1 085
11 Actual social contributions	3 447	3 517	3 442	3 293	3 028	3 243	3 505	3 490
12 Imputed social contributions	7 765	7 980	7 892	7 786	7 479	7 236	7 068	6 909
13 Capital transfers for taxes and social cont., unlikely to be collected	7 425	6 614	6 261	5 552	4 788	2 980	3 781	2 925
II.3 STATE GOVERNMENT								
1 Total receipts	50 403	44 072	48 027	59 611	48 133	48 023	51 189	54 812
2 Total tax receipts and actual social contributions	50 593	44 369	48 301	59 816	48 350	48 065	51 180	54 764
3 Total tax receipts	50 593	44 369	48 301	59 816	48 350	48 065	51 180	54 764
4 Taxes on production and imports	14 069	13 915	12 233	11 727	11 699	11 966	12 885	13 462
5 Taxes on products	13 750	13 566	11 736	10 999	10 860	11 308	12 267	12 824
6 Other taxes on production	319	349	497	728	839	658	618	638
7 Current taxes on income and wealth	34 012	28 199	34 048	46 002	34 404	33 690	35 842	38 879
8 Taxes on income	33 947	28 068	33 972	45 320	33 165	32 677	34 814	37 784
9 Other current taxes	65	131	76	682	1 239	1 013	1 028	1 095
10 Capital taxes	2 512	2 255	2 020	2 087	2 247	2 409	2 453	2 423
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	520	517	506	398	329	392	337	276
13 Capital transfers for taxes and social cont., unlikely to be collected	710	814	780	603	546	434	328	228
II.4 LOCAL GOVERNMENT								
1 Total receipts	29 296	31 197	31 214	32 035	33 635	35 183	36 220	37 111
2 Total tax receipts and actual social contributions	28 894	30 849	30 864	31 742	33 388	34 935	35 969	36 821
3 Total tax receipts	28 894	30 849	30 864	31 742	33 388	34 935	35 969	36 821
4 Taxes on production and imports	19 513	21 379	21 126	21 969	23 081	24 360	24 958	25 429
5 Taxes on products	7 061	8 034	7 195	7 061	7 607	8 026	8 397	8 759
6 Other taxes on production	12 452	13 345	13 931	14 908	15 474	16 334	16 561	16 670
7 Current taxes on income and wealth	7 650	7 590	7 985	8 089	8 246	8 208	8 276	8 488
8 Taxes on income	5 263	5 184	5 563	5 490	5 518	5 539	5 633	5 840
9 Other current taxes	2 387	2 406	2 422	2 599	2 728	2 669	2 643	2 648
10 Capital taxes	1 731	1 880	1 753	1 684	2 061	2 367	2 735	2 904
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	402	348	350	293	247	248	251	290
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	126 377	125 157	123 842	118 289	115 967	118 040	120 417	124 568
2 Total tax receipts and actual social contributions	127 513	126 216	125 546	120 032	117 110	118 911	121 135	125 183
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	127 513	126 216	125 546	120 032	117 110	118 911	121 135	125 183
12 Imputed social contributions	80	71	66	57	24	22	24	25
13 Capital transfers for taxes and social cont., unlikely to be collected	1 216	1 130	1 770	1 800	1 167	893	742	640

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/02c81>.

Source: Instituto Nacional de Estadística (INE) via Eurostat.

SPAIN

Table III. Expenditure by function

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	493 865	493 106	490 261	500 071	467 450	465 610	470 702 p	..
2 General public services	60 696	59 970	66 326	68 921	74 082	72 683	69 935 p	..
3 Defence	10 930	11 267	11 138	9 679	9 862	8 969	10 425 p	..
4 Public order and safety	22 187	23 385	23 229	21 194	21 048	20 832	21 818 p	..
5 Economic affairs	61 586	62 942	60 636	82 901	47 510	47 410	47 163 p	..
6 Environment protection	11 518	11 358	10 174	9 302	8 621	9 096	9 293 p	..
7 Housing and community amenities	13 976	7 573	6 063	4 824	4 681	5 174	5 197 p	..
8 Health	72 939	71 080	69 240	64 685	63 307	63 492	66 632 p	..
9 Recreation, culture and religion	17 648	17 861	16 214	12 653	11 810	11 958	12 113 p	..
10 Education	49 692	48 492	47 137	43 307	42 081	42 520	43 979 p	..
11 Social protection	172 693	179 178	180 104	182 605	184 448	183 476	184 147 p	..
<i>of which:</i>								
12 Compensation of employees	125 564	124 884	122 601	113 925	114 711	115 206	119 125 p	..
13 General public services	13 931	13 945	13 546	12 653	12 731	12 846	13 232 p	..
14 Defence	6 488	6 455	6 348	6 031	6 108	6 003	6 154 p	..
15 Public order and safety	17 070	17 744	17 622	16 612	16 959	16 943	17 400 p	..
16 Economic affairs	8 198	9 482	9 288	8 845	9 459	9 368	9 717 p	..
17 Environment protection	1 999	1 820	1 872	1 629	1 604	1 723	1 800 p	..
18 Housing and community amenities	2 079	1 230	1 222	1 070	1 049	1 049	1 076 p	..
19 Health	31 481	31 079	30 538	28 198	28 084	28 308	29 438 p	..
20 Recreation, culture and religion	4 495	4 769	4 788	4 334	4 259	4 193	4 233 p	..
21 Education	32 330	31 765	30 928	28 573	28 455	28 799	29 941 p	..
22 Social protection	7 493	6 595	6 449	5 980	6 003	5 974	6 134 p	..
23 Gross capital formation	55 142	50 662	39 649	25 901	23 094	22 243	26 908 p	..
24 General public services	5 421	5 240	4 728	3 792	3 944	3 550	3 954 p	..
25 Defence	2 506	2 629	2 409	1 568	1 856	1 222	2 192 p	..
26 Public order and safety	1 454	1 622	1 297	759	577	551	1 151 p	..
27 Economic affairs	23 644	24 398	19 274	12 288	9 514	9 714	11 867 p	..
28 Environment protection	2 583	2 435	1 502	1 288	1 101	1 026	1 196 p	..
29 Housing and community amenities	7 090	2 856	1 707	494	938	1 154	1 207 p	..
30 Health	4 123	3 614	3 202	2 407	2 223	2 256	2 438 p	..
31 Recreation, culture and religion	3 684	3 909	2 647	1 209	1 170	1 090	1 170 p	..
32 Education	3 571	2 912	2 159	1 619	1 533	1 413	1 515 p	..
33 Social protection	1 066	1 047	724	477	238	267	218 p	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	241 810	222 649	216 445	268 196	232 519	225 651	221 364 p	..
2 General public services	173 121	154 963	147 373	171 824	168 752	163 994	159 155 p	..
3 Defence	10 930	11 267	11 138	9 679	9 862	8 969	10 425 p	..
4 Public order and safety	12 499	12 710	12 556	11 393	11 353	11 317	11 396 p	..
5 Economic affairs	19 578	18 329	21 097	52 325	19 667	18 149	16 627 p	..
6 Environment protection	1 647	1 179	962	700	578	604	665 p	..
7 Housing and community amenities	489	302	187	135	105	93	85 p	..
8 Health	3 388	2 927	2 878	2 701	2 742	2 733	2 742 p	..
9 Recreation, culture and religion	3 140	3 080	3 026	2 419	2 240	2 187	2 121 p	..
10 Education	1 793	1 791	1 725	1 677	1 522	1 697	1 713 p	..
11 Social protection	15 225	16 101	15 503	15 343	15 698	15 908	16 435 p	..
III.3 STATE GOVERNMENT								
1 Total expenditure	188 248	188 118	193 522	191 252	164 353	164 746	170 976 p	..
2 General public services	22 393	26 575	38 504	52 438	31 323	30 965	29 979 p	..
3 Defence	0	0	0	0	0	0	0 p	..
4 Public order and safety	5 174	5 227	5 106	4 945	4 686	4 569	5 349 p	..
5 Economic affairs	25 375	24 106	21 451	16 358	14 566	14 759	16 513 p	..
6 Environment protection	2 933	2 889	2 937	2 272	2 035	2 094	2 172 p	..
7 Housing and community amenities	3 408	3 302	2 654	1 764	1 824	1 815	1 940 p	..
8 Health	66 713	65 430	63 815	59 698	58 302	58 493	61 551 p	..
9 Recreation, culture and religion	5 337	4 825	4 420	3 434	2 965	2 938	2 896 p	..
10 Education	45 112	43 918	42 812	39 417	38 401	38 604	39 996 p	..
11 Social protection	11 803	11 846	11 823	10 926	10 251	10 509	10 580 p	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	76 302	76 613	73 103	61 547	60 731	62 835	64 699 p	..
2 General public services	22 518	24 241	26 397	22 194	22 052	22 554	23 293 p	..
3 Defence	0	0	0	0	0	0	0 p	..
4 Public order and safety	4 514	5 448	5 567	4 856	5 009	4 946	5 073 p	..
5 Economic affairs	12 029	15 335	12 838	9 885	9 857	10 281	10 816 p	..
6 Environment protection	6 938	7 290	6 275	6 330	6 008	6 398	6 456 p	..
7 Housing and community amenities	10 079	3 969	3 222	2 925	2 752	3 266	3 172 p	..
8 Health	1 107	1 051	990	816	765	755	818 p	..
9 Recreation, culture and religion	9 171	9 956	8 768	6 800	6 605	6 833	7 096 p	..
10 Education	2 779	2 773	2 593	2 206	2 151	2 211	2 262 p	..
11 Social protection	7 167	6 550	6 453	5 535	5 532	5 591	5 713 p	..

SPAIN

Table III. Expenditure by function (cont.)

Million EUR

	2009	2010	2011	2012	2013	2014	2015	2016
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	150 769	157 606	158 900	160 443	161 475	160 167	159 544 p	..
2 General public services	5 928	6 071	5 761	3 832	3 583	2 959	3 389 p	..
3 Defence	0	0	0	0	0	0	0 p	..
4 Public order and safety	0	0	0	0	0	0	0 p	..
5 Economic affairs	4 604	5 172	5 250	4 333	3 420	4 221	3 207 p	..
6 Environment protection	0	0	0	0	0	0	0 p	..
7 Housing and community amenities	0	0	0	0	0	0	0 p	..
8 Health	1 731	1 672	1 557	1 470	1 498	1 511	1 521 p	..
9 Recreation, culture and religion	0	0	0	0	0	0	0 p	..
10 Education	8	10	7	7	7	8	8 p	..
11 Social protection	138 498	144 681	146 325	150 801	152 967	151 468	151 419 p	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/471db>.

Source: Instituto Nacional de Estadística (INE) via Eurostat.

SWEDEN

Table I. General government account (SNA 2008, simplified presentation)

Million SEK

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	617 831	630 164	648 997	675 872	697 741	722 353	755 789	796 013
b	Saving, net	9 358	39 710	40 119	617	-16 050	-15 501	52 224	111 870
c	Net lending (+)/Net borrowing (-)	-23 573	-1 137	-7 576	-36 181	-51 458	-61 437	6 633	52 830
d	Total revenue	1 710 987	1 787 457	1 832 188	1 856 224	1 909 120	1 951 362	2 091 831	2 231 160
	<i>of which:</i>								
e	Total tax receipts	1 352 613	1 421 444	1 446 943	1 458 959	1 505 920	1 560 882	1 687 294	1 814 113
f	Actual social contributions	107 113	109 208	118 418	119 142	122 538	126 099	132 469	138 550
g	Total expenditure	1 734 560	1 788 594	1 839 764	1 892 405	1 960 578	2 012 799	2 085 198	2 178 330
	<i>of which:</i>								
h	Interest	38 298	36 905	41 170	33 578	30 331	26 745	19 576	18 622
i	Compensation of employees	423 756	432 760	445 547	464 607	481 254	499 613	522 406	551 559
j	Social benefits and transfers in kind	591 772	605 050	612 219	640 525	671 436	686 195	714 762	747 900
k	Gross fixed capital formation	147 809	158 891	162 204	167 868	168 192	173 157	175 769	193 242
l	Total liabilities (consolidated)	1 836 649	1 867 950	1 968 237	2 014 896	2 169 834	2 546 547	2 613 213	2 645 552
m	Financial net worth	544 450	635 639	698 776	777 154	778 665	773 444	797 955	1 004 580
n	Deficit/Surplus	-23 573	-1 137	-7 576	-36 181	-51 458	-61 437	6 633	52 830
o	Maastricht debt	1 361 160	1 360 305	1 384 883	1 405 473	1 537 078	1 792 832	1 855 300	1 858 672
p	Gross domestic product	3 288 509	3 519 994	3 656 577	3 684 800	3 769 909	3 936 840	4 199 860	4 404 802
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	903 761	925 173	954 980	986 507	1 018 649	1 051 493	1 096 395	1 149 324
2	Market output and output for own final use	88 129	91 887	93 001	94 316	95 084	97 422	98 284	101 705
3	Non-market output	815 632	833 286	861 979	892 191	923 565	954 071	998 111	1 047 619
4	Payments for non-market output	58 549	60 174	61 527	61 893	62 951	63 744	65 177	65 840
5	Non-market output, other	757 083	773 112	800 452	830 298	860 614	890 327	932 934	981 779
6	Market output and payments for non-market output (2 + 4)	146 678	152 061	154 528	156 209	158 035	161 166	163 461	167 545
7	Intermediate consumption	285 930	295 009	305 983	310 635	320 908	329 140	340 606	353 311
8	Value added, gross	617 831	630 164	648 997	675 872	697 741	722 353	755 789	796 013
9	Consumption of fixed capital	113 994	116 823	120 574	125 042	127 065	130 535	134 073	137 099
10	Value added, net	503 837	513 341	528 423	550 830	570 676	591 818	621 716	658 914
Generation of income account									
11	Compensation of employees, payable	423 756	432 760	445 547	464 607	481 254	499 613	522 406	551 559
12	Other taxes on production, payable	87 157	88 272	91 541	94 083	96 998	100 304	105 920	114 109
13	Other subsidies on production, receivable	2 679	3 086	3 119	3 238	3 477	3 479	3 340	3 327
14	Operating surplus, net	-4 397	-4 605	-5 546	-4 622	-4 099	-4 620	-3 270	-3 427
Allocation of primary income account									
15	Taxes on production and imports, receivable	744 268	781 863	801 901	816 733	835 326	859 593	915 939	987 623
16	Subsidies, payable	50 597	55 412	59 750	61 974	62 900	66 605	66 426	69 662
17	Property income, receivable	70 665	69 365	78 446	74 980	76 382	66 401	65 627	69 719
18	Property income, payable	42 887	41 689	46 390	39 057	35 923	32 799	26 335	25 864
19	Interest, payable	38 298	36 905	41 170	33 578	30 331	26 745	19 576	18 622
20	Other property income, payable	4 589	4 784	5 220	5 479	5 592	6 054	6 759	7 242
21	Balance of primary incomes, net	717 052	749 522	768 661	786 060	808 786	821 970	885 535	958 389
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	608 343	639 571	645 039	642 230	670 598	701 287	771 355	826 490
23	Social contributions, receivable	111 644	113 916	123 476	124 542	128 047	132 076	139 146	145 702
24	Actual social contributions	107 113	109 208	118 418	119 142	122 538	126 099	132 469	138 550
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	23 389	24 441	21 912	24 327	23 655	22 022	21 925	23 953
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	0
28	Social benefits other than social transfers in kind, payable	488 287	491 790	491 853	515 912	539 419	545 013	561 066	577 934
29	Social transfers in kind (via market producers), payable	103 485	113 260	120 366	124 613	132 017	141 182	153 696	169 966
30	Social benefits and transfers in kind (via market producers), payable	591 772	605 050	612 219	640 525	671 436	686 195	714 762	747 900
31	Other current transfers, payable	93 223	101 063	96 658	98 604	106 947	108 028	109 442	103 083
32	Disposable income, net	878 918	934 597	970 577	962 643	984 720	1 024 314	1 147 453	1 273 517
Use of disposable income account									
33	Final consumption expenditure	860 568	886 372	920 818	954 911	992 631	1 031 509	1 086 630	1 151 745
34	Individual consumption expenditure	621 862	640 002	663 514	683 657	709 536	740 256	786 808	846 544
35	Collective consumption expenditure	238 706	246 370	257 304	271 254	283 095	291 253	299 822	305 201
36	Adjustment for net equity of households in pension funds	8 992	8 515	9 640	7 115	8 139	8 306	8 599	9 902
37	Saving, gross	123 352	156 533	160 693	125 659	111 015	115 034	186 297	248 969
38	Saving, net	9 358	39 710	40 119	617	-16 050	-15 501	52 224	111 870
Capital account									
39	Consumption of fixed capital	113 994	116 823	120 574	125 042	127 065	130 535	134 073	137 099
40	Capital transfers, receivable	3 321	3 154	3 767	13 965	13 600	5 338	11 038	6 801
41	Capital taxes	2	10	3	-4	-4	2	0	0
42	Other capital transfers and investment grants, receivable	3 319	3 144	3 764	13 969	13 604	5 336	11 038	6 801
43	Capital transfers, payable	9 125	8 712	11 388	10 596	9 861	10 602	12 733	16 072
44	Gross capital formation and acquisitions of non-produced assets	141 121	152 112	160 648	165 209	166 212	171 207	177 969	186 868
45	Gross capital formation	147 986	159 051	162 049	168 221	168 375	174 275	179 546	194 050
46	Gross fixed capital formation	147 809	158 891	162 204	167 868	168 192	173 157	175 769	193 242
47	Changes in inv. and acquisitions less disposals of valuables	177	160	-155	353	183	1 118	3 777	808
48	Acquisitions less disposals of non-produced non-financial assets	-6 865	-6 939	-1 401	-3 012	-2 163	-3 068	-1 577	-7 182
49	Net lending (+)/Net borrowing (-)	-23 573	-1 137	-7 576	-36 181	-51 458	-61 437	6 633	52 830
50	Total expenditure	1 734 560	1 788 594	1 839 764	1 892 405	1 960 578	2 012 799	2 085 198	2 178 330
51	Total revenue	1 710 987	1 787 457	1 832 188	1 856 224	1 909 120	1 951 362	2 091 831	2 231 160

SWEDEN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million SEK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-21 710	-5 220	-8 271	-32 670	-44 171	-57 827	8 572	51 123
53 Total financial assets	3 127	14 900	-70 938	-30 644	45 830	92 133	-35 501	-51 938
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
55 Currency and deposits	-39 096	-12 192	34 152	-5 385	-6 742	78 148	-15 666	9 721
56 Debt securities	1 174	35 432	-5 084	-1 110	1 238	56 927	7 272	26 748
57 Loans	101 269	18 082	27 974	23 357	127 802	29 187	35 399	15 870
58 Equity and investment fund shares/units	2 122	-11 474	-6 899	17 684	-21 174	-15 409	-54 229	-29 003
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
60 Financial derivatives and employee stock options	-79 372	-52 625	-91 987	-64 160	-78 589	-68 426	-97 313	-66 703
61 Other accounts receivable	17 030	37 677	-29 094	-1 030	23 295	11 706	89 036	-8 571
62 Financial liabilities	24 837	20 120	-62 667	2 026	90 001	149 960	-44 073	-103 061
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
64 Currency and deposits	-8 298	5 218	10 114	6 451	-20 305	1 440	-10 960	27 686
65 Debt securities	60 619	52 171	-53 066	27 250	106 556	103 686	55 214	-87 423
66 Loans	59 008	-37 358	48 592	-14 295	18 531	103 211	-9 853	40 005
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	7 416	9 426	13 295	9 119	10 509	12 630	11 841	14 760
69 Financial derivatives and employee stock options	-87 469	-31 428	-73 123	-46 696	-37 848	-72 744	-128 308	-87 418
70 Other accounts payable	-6 439	22 091	-8 479	20 197	12 558	1 737	37 993	-10 671
Financial balance sheet								
71 Financial net worth	544 450	635 639	698 776	777 154	778 665	773 444	797 955	1 004 580
72 Financial assets	2 381 099	2 503 589	2 667 013	2 792 050	2 948 499	3 319 991	3 411 168	3 650 132
73 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
74 Currency and deposits	80 649	66 402	100 903	96 509	90 282	172 074	156 616	166 333
75 Debt securities	312 782	329 746	333 483	343 142	341 596	440 758	449 491	490 472
76 Loans	487 195	485 820	514 940	540 698	663 973	727 250	778 697	812 019
77 Equity and investment fund shares/units	1 169 278	1 240 283	1 369 292	1 443 374	1 482 797	1 596 994	1 561 725	1 732 534
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
79 Financial derivatives and employee stock options	48 957	60 966	62 241	75 373	53 571	56 006	48 558	41 264
80 Other accounts receivable	282 238	320 372	286 154	292 954	316 280	326 909	416 081	407 510
81 Financial liabilities	1 836 649	1 867 950	1 968 237	2 014 896	2 169 834	2 546 547	2 613 213	2 645 552
82 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
83 Currency and deposits	53 996	56 401	66 584	72 440	52 244	54 359	43 401	70 920
84 Debt securities	1 057 772	1 095 764	1 113 546	1 116 080	1 214 560	1 427 398	1 489 131	1 446 419
85 Loans	307 070	270 097	324 779	315 460	342 633	445 995	437 606	476 047
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	231 783	237 814	266 279	285 688	309 094	323 918	339 634	354 340
88 Financial derivatives and employee stock options	18 960	14 778	17 602	6 937	11 689	48 342	23 577	28 633
89 Other accounts payable	167 068	193 096	179 447	218 291	239 614	246 535	279 864	269 193
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	272 321	282 532	294 775	305 694	314 308	320 180	329 238	336 629
2 Intermediate consumption	86 908	91 662	97 450	99 605	101 722	101 847	104 702	104 887
3 Value added, gross	185 413	190 870	197 325	206 089	212 586	218 333	224 536	231 742
4 Value added, net	116 798	120 978	125 718	131 785	137 252	141 278	145 630	151 848
Generation of income account								
5 Compensation of employees, payable	97 598	101 103	105 262	110 306	115 065	118 354	121 935	126 961
6 Operating surplus, net	-4	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	730 566	767 830	787 571	801 300	819 922	844 021	900 003	971 623
8 Subsidies, payable	32 064	35 841	39 256	40 509	41 507	43 422	42 154	43 695
9 Interest, payable	32 837	31 800	33 955	24 951	24 263	22 761	17 206	16 005
10 Balance of primary incomes, net	695 759	728 832	747 955	764 159	785 076	797 499	858 075	931 153
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	155 300	186 455	180 960	159 281	169 615	191 404	233 363	246 508
12 Social contributions, receivable	10 323	10 364	10 750	10 954	11 532	11 774	12 482	13 575
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	26 388	26 284	22 812	24 523	25 962	23 105	24 426	25 172
16 Social benefits other than social transfers in kind, payable	245 763	244 613	243 919	250 530	255 394	259 639	265 670	263 907
17 Social transfers in kind (via market producers), payable	9 817	11 221	11 214	11 328	13 472	15 105	17 280	20 280
18 Other current transfers, payable	409 505	454 421	457 380	463 622	487 225	516 602	544 402	562 249
19 Disposable income, net	232 502	252 901	261 178	244 765	249 566	247 541	318 274	390 252
Use of disposable income account								
20 Final consumption expenditure	227 137	234 821	245 363	256 163	268 502	275 197	286 142	295 267
21 Individual consumption expenditure	60 722	63 383	65 452	67 941	71 219	73 035	78 589	85 829
22 Collective consumption expenditure	166 415	171 438	179 911	188 222	197 283	202 162	207 553	209 438
23 Saving, gross	71 765	85 815	85 399	61 131	54 177	47 458	108 657	171 395
24 Saving, net	3 150	15 923	13 792	-13 173	-21 157	-29 597	29 751	91 501
Capital account								
25 Capital transfers, receivable	1 056	934	1 444	2 615	2 175	1 645	2 605	4 005
26 Capital transfers, payable	9 324	8 362	10 860	10 981	9 812	9 507	10 160	13 190
27 Gross capital formation	84 632	91 702	89 558	91 164	88 558	88 009	88 549	92 695
28 Acquisitions less disposals of non-produced non-financial assets	507	265	553	239	700	333	210	158
29 Net lending (+)/Net borrowing (-)	-21 642	-13 580	-14 128	-38 638	-42 718	-48 746	12 343	69 357
30 Total expenditure	1 033 972	1 096 635	1 115 634	1 130 385	1 166 093	1 204 716	1 243 137	1 277 397
31 Total revenue	1 012 330	1 083 055	1 101 506	1 091 747	1 123 375	1 155 970	1 255 480	1 346 754

SWEDEN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million SEK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-20 110	-18 154	-14 043	-40 340	-40 549	-47 932	15 782	69 484
33 Total financial assets	69 806	-38 670	-40 469	-48 007	48 550	58 469	27 214	-5 223
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	-48 097	-4 156	26 761	-22 544	-11 078	65 117	-23 503	28 145
36 Debt securities	3 048	3 368	-979	-4 112	980	631	2 166	11 344
37 Loans	100 315	3 791	7 629	8 416	110 913	5 120	4 548	4 107
38 Equity and investment fund shares/units	1 140	-5 739	-30 405	-8 031	-43 255	-66	-11 363	-1 587
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	-25 753	-33 320	-25 303	-20 015	-26 841	-23 417	-35 430	-22 684
41 Other accounts receivable	39 153	-2 614	-18 172	-1 721	17 831	11 084	90 796	-24 548
42 Financial liabilities	89 916	-20 516	-26 426	-7 667	89 099	106 401	11 432	-74 707
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	-8 298	5 851	10 820	6 917	-19 627	1 880	-10 042	33 227
45 Debt securities	69 004	62 383	-73 466	19 453	109 128	61 922	3 913	-97 084
46 Loans	61 217	-70 738	30 153	-34 945	11 157	63 281	-10 902	27 496
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	2 215	2 157	3 525	2 202	2 221	1 940	2 382	3 484
49 Financial derivatives and employee stock options	-25 179	-26 566	-25 153	-14 310	-10 998	-9 960	-17 995	-15 196
50 Other accounts payable	-9 043	6 397	27 695	13 016	-2 782	-12 662	44 076	-26 634
Financial balance sheet								
51 Financial net worth	-307 328	-302 905	-188 196	-207 779	-307 845	-428 253	-431 477	-300 238
52 Financial assets	1 194 249	1 180 331	1 371 940	1 363 020	1 366 034	1 488 884	1 524 515	1 639 553
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	27 096	21 689	48 754	27 402	16 325	85 083	61 625	89 770
55 Debt securities	36 016	31 860	38 310	37 659	40 423	44 527	45 512	57 689
56 Loans	297 396	283 336	292 045	303 084	413 977	453 120	472 593	494 352
57 Equity and investment fund shares/units	569 363	577 263	732 838	720 891	618 267	607 410	564 000	649 362
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	21 596	27 324	39 306	46 689	31 899	44 010	33 874	26 017
60 Other accounts receivable	242 782	238 859	220 687	227 295	245 143	254 734	346 911	322 363
61 Financial liabilities	1 501 577	1 483 236	1 560 136	1 570 799	1 673 879	1 917 137	1 955 992	1 939 791
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	53 996	58 577	69 466	75 788	56 270	58 922	48 882	81 941
64 Debt securities	1 067 793	1 114 163	1 114 041	1 107 922	1 205 963	1 380 700	1 389 603	1 337 952
65 Loans	125 177	54 439	84 719	53 522	64 984	128 416	117 545	143 477
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	182 145	178 968	190 809	202 331	209 341	216 349	222 747	227 584
68 Financial derivatives and employee stock options	8 472	6 698	3 015	2 137	2 363	5 239	8 814	7 070
69 Other accounts payable	63 994	70 391	98 086	129 099	134 958	127 511	168 401	141 767
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	629 547	639 507	657 241	677 682	700 885	727 641	763 291	808 877
2 Intermediate consumption	197 590	201 152	206 569	208 955	216 787	224 726	233 188	245 808
3 Value added, gross	431 957	438 355	450 672	468 727	484 098	502 915	530 103	563 069
4 Value added, net	386 606	391 463	401 752	418 038	432 414	449 479	474 986	505 915
Generation of income account								
5 Compensation of employees, payable	325 783	330 882	339 448	353 435	365 321	380 345	399 518	423 604
6 Operating surplus, net	-4 393	-4 605	-5 546	-4 622	-4 099	-4 620	-3 270	-3 427
Allocation of primary income account								
7 Taxes on production and imports, receivable	13 702	14 033	14 330	15 433	15 404	15 572	15 936	16 000
8 Subsidies, payable	18 533	19 571	20 494	21 465	21 393	23 183	24 272	25 967
9 Interest, payable	6 188	6 069	8 942	10 022	7 424	5 992	2 892	2 748
10 Balance of primary incomes, net	-1 209	-2 182	-4 985	-3 907	-714	-2 016	-1 802	-3 209
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	453 043	453 116	464 079	482 949	500 983	509 883	537 992	579 982
12 Social contributions, receivable	9 373	9 182	10 886	9 381	9 778	10 481	10 725	11 260
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	221 211	256 826	264 239	264 844	276 703	302 016	321 806	342 039
16 Social benefits other than social transfers in kind, payable	25 112	26 722	27 823	28 767	29 351	29 395	29 644	30 109
17 Social transfers in kind (via market producers), payable	93 668	102 039	109 152	113 285	118 545	126 077	136 416	149 686
18 Other current transfers, payable	17 977	18 256	18 900	18 826	19 746	20 336	20 649	22 469
19 Disposable income, net	639 329	671 964	687 496	705 674	737 653	770 633	818 428	877 494
Use of disposable income account								
20 Final consumption expenditure	631 538	648 700	672 780	695 935	720 972	752 966	796 975	853 048
21 Individual consumption expenditure	561 140	576 619	598 062	615 716	638 317	667 221	708 219	760 715
22 Collective consumption expenditure	70 398	72 081	74 718	80 219	82 655	85 745	88 756	92 333
23 Saving, gross	46 365	63 653	55 752	54 717	61 854	64 013	69 377	73 999
24 Saving, net	1 014	16 761	6 832	4 028	10 170	10 577	14 260	16 845
Capital account								
25 Capital transfers, receivable	3 395	2 910	3 630	14 533	14 115	5 487	10 996	9 241
26 Capital transfers, payable	931	1 040	1 835	2 798	2 739	2 889	5 136	9 327
27 Gross capital formation	63 349	67 250	72 440	77 016	79 793	86 236	90 947	101 335
28 Acquisitions less disposals of non-produced non-financial assets	-7 372	-7 204	-1 954	-3 251	-2 863	-3 401	-1 787	-7 340
29 Net lending (+)/Net borrowing (-)	-7 148	5 477	-12 939	-7 313	-3 700	-16 224	-13 923	-20 082
30 Total expenditure	817 422	841 671	883 834	910 891	940 947	981 747	1 031 927	1 102 302
31 Total revenue	810 274	847 148	870 895	903 578	937 247	965 523	1 018 004	1 082 220

SWEDEN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million SEK

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-6 528	5 907	-13 728	-3 468	-90	-14 258	-16 756	-22 840
33 Total financial assets	23 892	19 531	31 970	37 759	23 353	40 327	39 492	21 638
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35 Currency and deposits	17 874	-11 791	-6 005	11 545	7 889	2 751	11 005	-8 209
36 Debt securities	4 475	5 894	-4 514	2 220	5 207	5 568	-5 101	-1 333
37 Loans	-592	11 436	19 969	17 603	13 251	22 998	29 937	7 021
38 Equity and investment fund shares/units	712	4 285	5 941	5 830	9 006	11 394	3 299	16 181
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	0	0	0	0	-34	0	0	0
41 Other accounts receivable	1 423	9 707	16 579	561	-11 966	-2 384	352	7 978
42 Financial liabilities	30 420	13 624	45 698	41 227	23 443	54 585	56 248	44 478
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44 Currency and deposits	0	0	0	0	0	0	0	0
45 Debt securities	2 075	5 675	25 337	15 032	8 118	29 824	37 192	6 341
46 Loans	-8 548	16 023	23 172	12 599	12 006	12 242	15 028	20 057
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	5 201	4 811	6 430	5 728	6 417	7 178	7 278	7 601
49 Financial derivatives and employee stock options	0	0	0	-148	-1 424	-1 810	-1 641	-1 815
50 Other accounts payable	31 692	-12 885	-9 241	8 016	-1 674	7 151	-1 609	12 294
Financial balance sheet								
51 Financial net worth	19 792	39 481	4 551	15 137	15 295	1 298	-16 955	-42 656
52 Financial assets	417 636	451 583	476 452	532 117	577 545	622 222	661 912	682 312
53 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54 Currency and deposits	43 787	31 996	25 991	37 667	46 009	48 760	59 928	51 719
55 Debt securities	43 766	49 297	41 359	43 836	49 512	55 080	49 979	44 623
56 Loans	185 905	197 341	217 241	234 824	244 292	267 290	297 160	304 181
57 Equity and investment fund shares/units	75 031	93 833	97 975	121 850	155 322	170 828	174 331	191 925
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	1 925	2 187	332	324	758	996	776	2 148
60 Other accounts receivable	67 222	76 929	93 554	93 616	81 652	79 268	79 738	87 716
61 Financial liabilities	397 844	412 102	471 901	516 980	562 250	620 924	678 867	724 968
62 Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63 Currency and deposits	0	0	0	0	0	0	0	0
64 Debt securities	31 337	37 012	62 349	78 645	87 028	116 852	154 044	160 385
65 Loans	175 650	192 094	221 229	236 586	256 929	269 171	285 631	305 688
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	49 638	54 213	67 497	74 195	89 720	94 809	101 947	108 141
68 Financial derivatives and employee stock options	3 886	2 621	3 905	1 965	4 534	8 902	7 778	8 993
69 Other accounts payable	137 333	126 162	116 921	125 589	124 039	131 190	129 467	141 761
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	1 893	3 134	2 964	3 131	3 456	3 672	3 866	3 818
2 Intermediate consumption	1 432	2 195	1 964	2 075	2 399	2 567	2 716	2 616
3 Value added, gross	461	939	1 000	1 056	1 057	1 105	1 150	1 202
4 Value added, net	433	900	953	1 007	1 010	1 061	1 100	1 151
Generation of income account								
5 Compensation of employees, payable	375	775	837	866	868	914	953	994
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	..	..	..	..	..	..	..	..
8 Subsidies, payable	..	..	..	..	..	..	..	..
9 Interest, payable	0	67	92	65	67	29	62	64
10 Balance of primary incomes, net	22 502	22 872	25 691	25 808	24 424	26 487	29 262	30 445
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	..	..	..	..	..	..	..	..
12 Social contributions, receivable	91 948	94 370	101 840	104 207	106 737	109 821	115 939	120 867
13 Actual social contributions	91 948	94 324	101 708	104 033	106 657	109 702	115 772	120 564
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	110 969	113 884	115 340	119 624	121 784	126 590	132 054	139 100
16 Social benefits other than social transfers in kind, payable	217 412	220 455	220 111	236 615	254 674	255 979	265 752	283 918
17 Social transfers in kind (via market producers), payable	..	..	..	..	..	..	..	..
18 Other current transfers, payable	920	939	857	820	770	779	752	723
19 Disposable income, net	7 087	9 732	21 903	12 204	-2 499	6 140	10 751	5 771
Use of disposable income account								
20 Final consumption expenditure	1 893	2 851	2 675	2 813	3 157	3 346	3 513	3 430
21 Individual consumption expenditure	0	0	0	0	0	0	0	0
22 Collective consumption expenditure	1 893	2 851	2 675	2 813	3 157	3 346	3 513	3 430
23 Saving, gross	5 222	7 065	19 542	9 811	-5 016	3 563	8 263	3 575
24 Saving, net	5 194	7 026	19 495	9 762	-5 063	3 519	8 213	3 524
Capital account								
25 Capital transfers, receivable	0	0	0	0	0	0	0	0
26 Capital transfers, payable	0	0	0	0	0	0	0	0
27 Gross capital formation	5	99	51	41	24	30	50	20
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	5 217	6 966	19 491	9 770	-5 040	3 533	8 213	3 555
30 Total expenditure	220 202	224 562	223 901	240 436	258 445	259 856	269 642	287 629
31 Total revenue	225 419	231 528	243 392	250 206	253 405	263 389	277 855	291 184

SWEDEN

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million SEK

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	4 928	7 027	19 500	11 138	-3 532	4 363	9 546	4 479
33	Total financial assets	-57 315	27 131	-34 325	-12 663	-30 779	-23 279	-109 605	-69 240
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-8 873	4 388	14 102	6 080	-2 875	10 720	-2 250	-4 674
36	Debt securities	4 111	42 057	5 346	8 017	5 741	38 788	-3 902	13 417
37	Loans	1 526	2 746	178	-3 004	3 259	1 222	1 446	4 161
38	Equity and investment fund shares/units	270	-10 020	17 565	19 885	13 075	-26 737	-46 165	-43 597
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40	Financial derivatives and employee stock options	-53 619	-19 305	-66 684	-44 145	-51 714	-45 009	-61 883	-44 019
41	Other accounts receivable	-730	7 265	-4 832	504	1 735	-2 263	3 149	5 472
42	Financial liabilities	-62 243	20 104	-53 825	-23 801	-27 247	-27 642	-119 151	-73 719
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	0	0	0	0	0	0	0	0
46	Loans	6 319	17 248	-4 931	7 709	-5 011	27 841	-13 447	-8 129
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	0	2 458	3 340	1 189	1 871	3 512	2 181	3 675
49	Financial derivatives and employee stock options	-62 290	-4 862	-47 970	-32 238	-25 426	-60 974	-108 672	-70 407
50	Other accounts payable	-6 272	5 260	-4 264	-461	1 319	1 979	787	1 142
Financial balance sheet									
51	Financial net worth	831 986	899 063	882 421	969 796	1 071 215	1 200 399	1 246 387	1 347 474
52	Financial assets	846 192	942 795	925 521	1 013 484	1 114 039	1 305 147	1 313 439	1 416 799
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	9 766	14 893	29 040	34 788	31 974	42 794	40 544	35 865
55	Debt securities	274 358	304 000	316 658	332 134	330 092	411 305	408 516	440 078
56	Loans	3 970	6 451	6 764	5 088	7 623	8 911	11 547	15 508
57	Equity and investment fund shares/units	524 884	569 187	538 479	600 633	709 208	818 756	823 394	891 247
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59	Financial derivatives and employee stock options	25 436	31 455	22 603	28 360	20 914	11 000	13 908	13 099
60	Other accounts receivable	7 778	16 809	11 977	12 481	14 228	12 381	15 530	21 002
61	Financial liabilities	14 206	43 732	43 100	43 688	42 824	104 748	67 052	69 325
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	0	0	0	0	0	0	0	0
65	Loans	6 319	24 872	19 941	27 650	22 639	50 479	37 033	28 904
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	0	4 633	7 973	9 162	10 033	12 760	14 940	18 615
68	Financial derivatives and employee stock options	6 602	5 459	10 682	2 835	4 792	34 201	6 985	12 570
69	Other accounts payable	1 285	8 768	4 504	4 041	5 360	7 308	8 094	9 236

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/64306>.

Source: Statistics Sweden via Eurostat.

SWEDEN

Table II. Detailed taxes and social contribution receipts

Million SEK

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	1 464 257	1 535 360	1 570 419	1 583 501	1 633 967	1 692 958	1 826 440	1 959 815
2 Total tax receipts and actual social contributions	1 459 726	1 530 652	1 565 361	1 578 101	1 628 458	1 686 981	1 819 763	1 952 663
3 Total tax receipts	1 352 613	1 421 444	1 446 943	1 458 959	1 505 920	1 560 882	1 687 294	1 814 113
4 Taxes on production and imports	744 268	781 863	801 901	816 733	835 326	859 593	915 939	987 623
5 Taxes on products	407 515	434 216	439 703	439 371	447 519	461 421	494 133	525 823
6 Value added type taxes	299 452	322 603	330 770	329 311	337 823	353 439	378 830	404 987
7 Taxes and duties on imports, excluding VAT	0	0	1	3	5	19	6	0
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	0	0	1	3	5	19	6	0
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	0	0	1	3	5	19	6	0
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	108 063	111 613	108 932	110 057	109 691	107 963	115 297	120 836
17 Excise duties and consumption taxes	89 997	92 495	90 742	92 092	90 874	89 064	94 596	98 431
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	8 064	8 969	7 989	7 961	8 912	9 261	10 895	12 330
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 350	1 360	1 394	1 319	1 294	1 305	1 337	1 440
23 Taxes on insurance premiums	3 019	2 948	2 907	2 828	2 765	2 800	2 810	2 840
24 Other taxes on specific services	292	335	389	290	244	226	200	200
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	4 820	5 072	5 168	5 228	5 384	5 016	5 000	5 112
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	521	434	343	339	218	291	459	483
29 Other taxes on production	336 753	347 647	362 198	377 362	387 807	398 172	421 806	461 800
30 Taxes on land, buildings or other structures	24 932	25 988	27 152	28 692	31 556	31 984	32 424	33 240
31 Taxes on the use of fixed assets	6 667	7 322	6 998	7 072	7 255	5 924	6 160	7 555
32 Total wage bill and payroll taxes	301 964	309 833	323 072	335 220	342 015	353 075	375 357	409 502
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1 068	956	1 027	945	937	923	1 005	1 074
35 Taxes on pollution	471	479	480	486	896	970	1 204	1 461
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	1 651	3 069	3 469	4 947	5 148	5 296	5 656	8 968
38 Current taxes on income and wealth	608 343	639 571	645 039	642 230	670 598	701 287	771 355	826 490
39 Taxes on income	599 618	630 701	636 630	633 847	661 726	690 906	759 485	814 955
40 Taxes on individual or household income including holding gains	512 422	520 778	527 434	542 191	560 915	587 514	635 711	690 537
41 Taxes on individual or household income excl. holding gains	500 326	509 214	515 896	532 224	554 194	577 457	627 442	686 075
42 Taxes on individual or household holding gains	12 096	11 564	11 538	9 967	6 721	10 057	8 269	4 462
43 Taxes on income or profits of corporations including holding gains	87 196	109 923	109 196	91 656	100 811	103 392	123 774	124 418
44 Taxes on income or profits of corporations excl. holding gains	87 196	109 923	109 196	91 656	100 811	103 392	123 774	124 418
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	12 096	11 564	11 538	9 967	6 721	10 057	8 269	4 462
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	8 725	8 870	8 409	8 383	8 872	10 381	11 870	11 535
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	8 725	8 870	8 409	8 383	8 872	10 381	11 870	11 535
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	..	..	..	..	..	..	..	..
57 Capital taxes	2	10	3	-4	-4	2	..	..
58 Taxes on capital transfers	2	10	3	-4	-4	2	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	107 113	109 208	118 418	119 142	122 538	126 099	132 469	138 550
62 Employers' actual social contributions	104 197	106 028	115 167	115 770	119 480	122 974	129 286	135 222
63 Compulsory	89 032	91 144	98 457	100 661	103 599	106 577	112 589	117 236
64 Voluntary	15 165	14 884	16 710	15 109	15 881	16 397	16 697	17 986
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	..	..	..	..	..	..	..	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	4 531	4 714	5 066	5 410	5 523	5 994	6 695	7 169
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

SWEDEN

Table II. Detailed taxes and social contribution receipts (cont.)

Million SEK

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	896 191	964 659	979 284	971 531	1 001 065	1 047 201	1 145 848	1 231 706
2 Total tax receipts and actual social contributions	892 617	961 071	975 566	967 668	997 147	1 042 981	1 141 106	1 226 773
3 Total tax receipts	885 868	954 295	968 534	960 577	989 533	1 035 427	1 133 366	1 218 131
4 Taxes on production and imports	730 566	767 830	787 571	801 300	819 922	844 021	900 003	971 623
5 Taxes on products	407 515	434 216	439 703	439 371	447 519	461 421	494 133	525 823
6 Other taxes on production	323 051	333 614	347 868	361 929	372 403	382 600	405 870	445 800
7 Current taxes on income and wealth	155 300	186 455	180 960	159 281	169 615	191 404	233 363	246 508
8 Taxes on income	146 575	177 585	172 551	150 898	160 743	181 023	221 493	234 973
9 Other current taxes	8 725	8 870	8 409	8 383	8 872	10 381	11 870	11 535
10 Capital taxes	2	10	3	-4	-4	2	..	..
11 Actual social contributions	6 749	6 776	7 032	7 091	7 614	7 554	7 740	8 642
12 Imputed social contributions	3 574	3 588	3 718	3 863	3 918	4 220	4 742	4 933
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	476 118	476 331	489 295	507 763	526 165	535 936	564 653	607 242
2 Total tax receipts and actual social contributions	475 161	475 257	488 087	506 400	524 654	534 298	562 885	605 326
3 Total tax receipts	466 745	467 149	478 409	498 382	516 387	525 455	553 928	595 982
4 Taxes on production and imports	13 702	14 033	14 330	15 433	15 404	15 572	15 936	16 000
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	13 702	14 033	14 330	15 433	15 404	15 572	15 936	16 000
7 Current taxes on income and wealth	453 043	453 116	464 079	482 949	500 983	509 883	537 992	579 982
8 Taxes on income	453 043	453 116	464 079	482 949	500 983	509 883	537 992	579 982
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	8 416	8 108	9 678	8 018	8 267	8 843	8 957	9 344
12 Imputed social contributions	957	1 074	1 208	1 363	1 511	1 638	1 768	1 916
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	91 948	94 370	101 840	104 207	106 737	109 821	115 939	120 867
2 Total tax receipts and actual social contributions	91 948	94 324	101 708	104 033	106 657	109 702	115 772	120 564
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	91 948	94 324	101 708	104 033	106 657	109 702	115 772	120 564
12 Imputed social contributions	..	52	140	184	94	136	185	320
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/88adb>.

Source: Statistics Sweden via Eurostat.

SWEDEN

Table III. Expenditure by function

Million SEK

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	1 734 560	1 788 594	1 839 764	1 892 405	1 960 578	2 012 799	2 085 198	2 178 330
2 General public services	244 758	259 734	279 853	283 124	293 837	295 751	295 076	291 226
3 Defence	48 763	53 394	52 953	51 721	55 098	50 560	47 805	51 974
4 Public order and safety	45 152	47 999	49 199	50 856	51 777	53 118	54 244	56 994
5 Economic affairs	148 919	156 009	160 345	165 887	163 505	170 683	176 103	182 663
6 Environment protection	11 530	11 525	11 912	12 445	12 503	12 172	12 190	13 443
7 Housing and community amenities	24 818	24 407	26 197	26 348	27 947	30 501	32 108	31 201
8 Health	232 518	238 345	249 974	255 179	263 626	275 902	290 594	302 849
9 Recreation, culture and religion	37 521	39 230	40 169	40 924	42 489	44 611	45 766	48 107
10 Education	223 787	228 809	235 593	240 644	247 633	259 249	273 093	291 979
11 Social protection	716 794	729 142	733 569	765 277	802 163	820 252	858 219	907 894
<i>of which:</i>								
12 Compensation of employees	423 756	432 760	445 547	464 607	481 254	499 613	522 406	551 559
13 General public services	46 688	48 165	50 287	53 298	56 469	59 018	60 766	62 833
14 Defence	12 068	13 302	13 370	13 670	14 438	14 539	15 130	15 557
15 Public order and safety	23 727	24 757	25 428	26 752	27 286	28 092	28 347	29 561
16 Economic affairs	15 023	14 665	15 287	16 172	17 301	17 902	18 075	18 979
17 Environment protection	1 441	1 557	1 680	1 798	1 739	1 906	1 804	2 099
18 Housing and community amenities	4 835	4 868	4 966	5 272	5 367	5 650	6 003	6 307
19 Health	93 361	95 292	98 982	103 335	107 035	112 011	117 150	120 655
20 Recreation, culture and religion	10 318	10 359	10 565	10 838	11 147	11 356	11 726	12 057
21 Education	103 121	104 251	106 816	109 986	112 574	116 871	122 595	131 723
22 Social protection	113 174	115 544	118 166	123 486	127 898	132 268	140 810	151 788
23 Gross capital formation	147 986	159 051	162 049	168 221	168 375	174 275	179 546	194 050
24 General public services	41 615	46 065	49 268	52 909	54 569	52 889	51 131	57 040
25 Defence	13 534	15 569	14 013	13 813	16 295	12 172	8 796	12 775
26 Public order and safety	3 769	4 856	4 267	4 106	4 070	4 408	4 919	5 102
27 Economic affairs	44 365	45 973	43 963	46 637	40 001	43 248	48 892	47 719
28 Environment protection	662	605	594	804	858	968	876	1 104
29 Housing and community amenities	9 981	8 710	9 695	11 008	11 742	11 761	12 819	14 048
30 Health	15 341	17 731	19 628	18 736	19 225	18 910	20 245	20 768
31 Recreation, culture and religion	4 224	4 672	4 827	5 078	5 665	7 387	6 850	7 159
32 Education	11 527	11 364	12 436	11 924	12 408	17 044	19 213	22 103
33 Social protection	2 968	3 506	3 358	3 206	3 542	5 488	5 805	6 232
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	1 033 972	1 096 635	1 115 634	1 130 385	1 166 093	1 204 716	1 243 137	1 277 397
2 General public services	298 881	344 530	359 963	357 957	374 747	396 781	405 801	382 810
3 Defence	48 958	53 581	53 104	51 877	55 209	50 604	47 812	52 020
4 Public order and safety	38 492	41 014	42 148	43 541	44 139	45 498	46 055	48 418
5 Economic affairs	105 072	110 015	113 232	117 218	114 172	118 038	120 816	122 979
6 Environment protection	5 110	4 772	4 933	5 391	5 310	5 147	5 889	6 534
7 Housing and community amenities	4 266	3 797	3 219	3 168	3 173	3 485	3 462	5 931
8 Health	46 007	43 767	44 898	45 888	46 646	47 589	49 555	52 388
9 Recreation, culture and religion	11 266	12 302	12 716	13 104	13 680	14 109	14 503	14 729
10 Education	61 125	62 510	65 371	63 707	66 369	68 139	72 099	78 136
11 Social protection	414 795	420 347	416 050	428 534	442 648	455 326	477 145	513 452
III.4 LOCAL GOVERNMENT								
1 Total expenditure	817 422	841 671	883 834	910 891	940 947	981 747	1 031 927	1 102 302
2 General public services	90 221	92 601	102 859	109 276	111 152	109 368	110 675	117 181
3 Defence	298	272	322	290	323	336	369	343
4 Public order and safety	7 035	7 306	7 341	7 778	7 991	8 034	8 564	8 964
5 Economic affairs	49 120	51 374	53 377	57 329	57 956	60 584	64 486	71 583
6 Environment protection	6 825	7 081	7 141	7 240	7 599	7 188	6 420	7 079
7 Housing and community amenities	21 648	21 631	24 047	24 347	25 931	28 359	29 896	28 535
8 Health	224 799	231 320	242 733	247 275	255 400	267 436	282 093	294 047
9 Recreation, culture and religion	29 453	30 249	31 156	31 766	33 015	35 178	35 855	38 173
10 Education	171 890	176 527	180 511	185 704	191 689	203 207	214 506	231 977
11 Social protection	216 133	223 310	234 347	239 886	249 891	262 057	279 063	304 420
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	220 202	224 562	223 901	240 436	258 445	259 856	269 642	287 629
2 General public services	143	221	302	309	350	264	218	249
3 Defence	..	..	..	..	..	..	..	..
4 Public order and safety	..	..	..	..	..	..	..	..
5 Economic affairs	..	..	..	..	..	..	..	..
6 Environment protection	..	..	..	..	..	..	..	..
7 Housing and community amenities	0	0	0	0	0	0	0	0
8 Health	..	..	..	..	..	..	..	..
9 Recreation, culture and religion	..	..	..	..	..	..	..	..
10 Education	..	..	..	..	..	..	..	..
11 Social protection	220 059	224 341	223 599	240 127	258 095	259 592	269 424	287 380

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/3d5a0>.

Source: Statistics Sweden via Eurostat.

SWITZERLAND

Table I. General government account (SNA 2008, simplified presentation)

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	59 516	61 003	62 795	64 250	65 757	67 126	67 496	68 343
b	Saving, net	10 472	10 206	13 012	8 554	8 262	6 940	12 150	9 771
c	Net lending (+)/Net borrowing (-)	2 966	2 166	4 566	2 394	-2 739	-1 392	4 234	2 195
d	Total revenue	198 611	202 974	208 950	210 529	215 695	218 047	226 732	228 398
	<i>of which:</i>								
e	Total tax receipts	122 095	124 648	127 282	127 821	130 902	132 407	137 393	139 098
f	Actual social contributions	38 082	38 369	40 962	41 936	42 654	43 296	44 073	44 527
g	Total expenditure	195 645	200 808	204 384	208 135	218 434	219 440	222 498	226 203
	<i>of which:</i>								
h	Interest	5 464	5 175	4 802	4 435	3 973	3 700	3 575	3 208
i	Compensation of employees	43 531	44 699	45 842	46 944	47 805	48 625	49 376	49 882
j	Social benefits and transfers in kind	65 245	67 140	67 555	69 226	71 432	72 847	74 149	76 251
k	Gross fixed capital formation	17 573	18 174	18 770	18 973	19 200	19 769	20 128	20 602
l	Total liabilities (non consolidated)	267 957	269 141	275 633	281 474	281 003	285 929	287 091	284 446
m	Financial net worth	-31 894	-49 521	-45 261	-31 055	-36 730	-1 281	-26 991	-1 807
n	Deficit/Surplus	2 966	2 166	4 566	2 394	-2 739	-1 392	4 234	2 195
o	Maastricht debt	..	..	..	..	..	..	..	..
p	Gross domestic product	589 213	608 831	621 256	626 414	638 177	649 718	653 735	658 978
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	86 675	88 557	90 658	93 481	96 208	98 276	99 268	100 730
2	Market output and output for own final use	13 688	14 179	14 483	15 167	15 789	16 166	16 441	16 771
3	Non-market output	72 987	74 378	76 175	78 313	80 419	82 110	82 827	83 959
4	Payments for non-market output	9 173	9 455	9 524	10 378	10 852	11 237	11 946	12 517
5	Non-market output, other	63 814	64 923	66 651	67 935	69 568	70 873	70 881	71 442
6	Market output and payments for non-market output (2 + 4)	22 861	23 634	24 007	25 546	26 641	27 403	28 387	29 288
7	Intermediate consumption	27 159	27 555	27 863	29 231	30 451	31 149	31 771	32 386
8	Value added, gross	59 516	61 003	62 795	64 250	65 757	67 126	67 496	68 343
9	Consumption of fixed capital	15 986	16 304	16 953	17 306	17 952	18 502	18 121	18 462
10	Value added, net	43 531	44 699	45 842	46 944	47 805	48 625	49 376	49 882
Generation of income account									
11	Compensation of employees, payable	43 531	44 699	45 842	46 944	47 805	48 625	49 376	49 882
12	Other taxes on production, payable	0	0	0	0	0	0	0	0
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	36 453	38 217	38 879	38 827	39 189	39 332	39 526	39 407
16	Subsidies, payable	16 612	16 737	17 734	19 057	19 175	19 199	19 709	20 353
17	Property income, receivable	8 619	8 454	8 867	7 075	7 310	6 281	8 083	7 200
18	Property income, payable	5 464	5 175	4 802	4 435	3 973	3 700	3 575	3 208
19	Interest, payable	5 464	5 175	4 802	4 435	3 973	3 700	3 575	3 208
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	22 995	24 759	25 209	22 410	23 351	22 714	24 325	23 046
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	84 647	85 457	87 541	88 095	90 747	91 898	96 779	98 573
23	Social contributions, receivable	38 380	38 768	41 389	42 416	43 136	43 650	44 411	44 886
24	Actual social contributions	38 082	38 369	40 962	41 936	42 654	43 296	44 073	44 527
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	6 255	6 887	6 836	7 088	7 337	7 786	7 722	7 290
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	0
28	Social benefits other than social transfers in kind, payable	59 672	61 426	61 635	62 875	64 854	65 943	66 935	68 779
29	Social transfers in kind (via market producers), payable	5 573	5 714	5 920	6 350	6 578	6 905	7 214	7 473
30	Social benefits and transfers in kind (via market producers), payable	65 245	67 140	67 555	69 226	71 432	72 847	74 149	76 251
31	Other current transfers, payable	12 745	13 601	13 758	14 295	15 310	15 388	16 057	16 329
32	Disposable income, net	79 860	80 843	85 583	82 839	84 408	84 718	90 245	88 686
Use of disposable income account									
33	Final consumption expenditure	69 388	70 637	72 571	74 286	76 146	77 777	78 094	78 915
34	Individual consumption expenditure	33 372	34 007	34 986	36 316	37 075	38 041	38 795	39 321
35	Collective consumption expenditure	36 015	36 630	37 585	37 970	39 070	39 737	39 300	39 594
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	26 458	26 509	29 965	25 859	26 215	25 442	30 271	28 233
38	Saving, net	10 472	10 206	13 012	8 554	8 262	6 940	12 150	9 771
Capital account									
39	Consumption of fixed capital	15 986	16 304	16 953	17 306	17 952	18 502	18 121	18 462
40	Capital transfers, receivable	1 397	1 558	1 431	1 482	1 334	1 697	1 823	1 756
41	Capital taxes	995	974	863	898	966	1 177	1 088	1 119
42	Other capital transfers and investment grants, receivable	401	584	568	583	368	521	735	637
43	Capital transfers, payable	7 092	7 586	7 953	6 608	10 936	8 645	7 786	7 253
44	Gross capital formation and acquisitions of non-produced assets	17 797	18 315	18 877	18 339	19 351	19 886	20 074	20 541
45	Gross capital formation	17 797	18 315	18 877	19 077	19 351	19 886	20 212	20 685
46	Gross fixed capital formation	17 573	18 174	18 770	18 973	19 200	19 769	20 128	20 602
47	Changes in inv. and acquisitions less disposals of valuables	224	141	107	105	151	117	84	82
48	Acquisitions less disposals of non-produced non-financial assets	0	0	0	-738	0	0	-139	-144
49	Net lending (+)/Net borrowing (-)	2 966	2 166	4 566	2 394	-2 739	-1 392	4 234	2 195
50	Total expenditure	195 645	200 808	204 384	208 135	218 434	219 440	222 498	226 203
51	Total revenue	198 611	202 974	208 950	210 529	215 695	218 047	226 732	228 398

SWITZERLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	7 688	2 433	4 700	3 686	-1 462	-1 478	3 757	2 380
53 Total financial assets	-2 671	3 973	3 068	11 218	1 979	-1 091	2 562	-1 600
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	958	-878	1 368	4 177	25	-3 450	837	-3 569
56 Debt securities	-6 540	1 443	734	494	1 780	930	-1 019	747
57 Loans	4 404	2 625	380	1 426	588	1 354	-59	-114
58 Equity and investment fund shares/units	278	-897	594	3 982	-1 780	-1 006	2 918	759
59 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
60 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
61 Other accounts receivable	-1 771	1 680	-8	1 139	1 366	1 081	-115	577
62 Financial liabilities	-10 359	1 540	-1 632	7 532	3 441	387	-1 195	-3 980
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	881	-699	318	554	767	768	-189	219
65 Debt securities	-10 616	-3 156	831	3 614	3 964	5 800	-2 608	-5 832
66 Loans	-1 771	2 850	-2 969	1 595	-3 784	-2 079	-575	1 973
67 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
68 Insurance pension and standardised guarantees	-472	-113	-66	-699	337	-1 731	-890	96
69 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
70 Other accounts payable	1 619	2 658	254	2 468	2 157	-2 371	3 067	-436
Financial balance sheet								
71 Financial net worth	-31 894	-49 521	-45 261	-31 055	-36 730	-1 281	-26 991	-1 807
72 Financial assets	236 063	219 620	230 372	250 419	244 273	284 648	260 100	282 639
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	32 042	31 164	32 532	36 709	37 070	33 620	34 457	30 888
75 Debt securities	17 473	18 126	19 044	19 754	20 784	22 573	20 824	21 621
76 Loans	28 339	30 964	31 344	32 770	33 358	34 712	34 653	34 539
77 Equity and investment fund shares/units	119 518	98 468	107 014	119 498	110 004	149 522	126 111	150 988
78 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
79 Financial derivatives and employee stock options	201	728	276	387	390	473	422	393
80 Other accounts receivable	38 490	40 170	40 162	41 301	42 667	43 748	43 633	44 210
81 Financial liabilities	267 957	269 141	275 633	281 474	281 003	285 929	287 091	284 446
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	7 461	6 762	7 080	7 634	8 401	9 169	8 980	9 199
84 Debt securities	126 066	123 828	130 423	134 122	132 154	146 135	146 152	140 721
85 Loans	72 023	74 873	71 904	73 499	69 715	67 636	67 061	69 034
86 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
87 Insurance pension and standardised guarantees	10 669	9 024	11 455	9 135	11 643	5 738	4 589	5 771
88 Financial derivatives and employee stock options	566	824	687	532	381	913	904	752
89 Other accounts payable	51 172	53 830	54 084	56 552	58 709	56 338	59 405	58 969
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	16 298	16 608	16 973	17 440	17 996	18 518	18 638	19 071
2 Intermediate consumption	5 405	5 427	5 511	5 725	5 918	6 036	6 195	6 459
3 Value added, gross	10 894	11 181	11 462	11 715	12 078	12 481	12 443	12 613
4 Value added, net	6 416	6 591	6 695	6 886	7 105	7 332	7 413	7 492
Generation of income account								
5 Compensation of employees, payable	6 416	6 591	6 695	6 886	7 105	7 332	7 413	7 492
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	34 554	36 306	36 964	36 853	37 222	37 366	37 443	37 324
8 Subsidies, payable	2 586	2 546	2 662	2 768	2 635	2 740	2 874	3 193
9 Interest, payable	2 960	2 827	2 598	2 357	2 104	1 962	1 883	1 664
10 Balance of primary incomes, net	30 925	32 804	33 857	33 137	34 180	33 772	34 474	33 963
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	22 676	23 051	23 204	23 053	24 427	23 907	27 147	27 232
12 Social contributions, receivable	29	46	57	57	67	59	60	51
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	414	766	355	418	506	589	780	479
16 Social benefits other than social transfers in kind, payable	171	188	198	195	206	192	196	186
17 Social transfers in kind (via market producers), payable	165	161	166	157	147	143	137	126
18 Other current transfers, payable	32 745	34 037	36 260	36 537	37 519	37 855	39 198	39 425
19 Disposable income, net	21 129	22 444	21 015	19 932	21 455	20 279	23 066	22 115
Use of disposable income account								
20 Final consumption expenditure	13 367	13 533	13 782	14 055	14 431	14 795	14 879	15 172
21 Individual consumption expenditure	1 900	1 918	1 969	2 210	2 252	2 282	2 551	2 902
22 Collective consumption expenditure	11 467	11 615	11 814	11 844	12 179	12 513	12 328	12 270
23 Saving, gross	12 240	13 501	12 000	10 706	11 997	10 634	13 217	12 064
24 Saving, net	7 762	8 911	7 233	5 877	7 024	5 484	8 187	6 943
Capital account								
25 Capital transfers, receivable	535	541	533	483	333	398	614	961
26 Capital transfers, payable	4 842	5 043	6 011	4 872	5 318	4 984	5 203	5 829
27 Gross capital formation	5 709	5 638	6 141	5 979	6 087	6 049	6 177	6 366
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	-738	0	0	-139	-144
29 Net lending (+)/Net borrowing (-)	2 224	3 361	381	1 077	926	-1	2 589	974
30 Total expenditure	60 999	62 457	66 241	64 737	67 039	67 294	69 138	70 595
31 Total revenue	63 223	65 819	66 622	65 814	67 965	67 292	71 726	71 570

SWITZERLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	1 821	4 007	127	1 427	-2	-17	2 712	1 841
33 Total financial assets	-9 376	3 235	-856	3 031	230	-1 759	1 405	-4 523
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	-2 640	-613	1 073	3 565	1 658	-1 789	705	-3 550
36 Debt securities	-7 268	92	40	23	-30	-30	-27	-8
37 Loans	1 683	2 318	-1 238	-1 013	-126	298	-555	-47
38 Equity and investment fund shares/units	-63	126	-240	91	-1 243	22	58	58
39 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
40 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
41 Other accounts receivable	-1 088	1 312	-491	365	-29	-260	1 224	-976
42 Financial liabilities	-11 197	-772	-983	1 604	232	-1 742	-1 307	-6 364
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	881	-699	318	554	767	768	-189	219
45 Debt securities	-10 039	-2 347	-60	1 637	-814	-2 640	-4 624	-6 046
46 Loans	161	1 187	-104	-977	-514	-446	512	284
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	-25	-70	-47	-76	417	-70	-54	90
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	-2 175	1 157	-1 090	466	376	646	3 048	-911
Financial balance sheet								
51 Financial net worth	-58 021	-60 926	-63 058	-57 469	-53 675	-45 457	-53 563	-44 612
52 Financial assets	73 173	70 716	72 269	79 358	78 858	90 985	83 158	86 165
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	7 402	6 789	7 862	11 427	13 421	11 632	12 337	8 787
55 Debt securities	50	142	182	205	175	145	118	110
56 Loans	10 884	13 202	11 964	10 951	10 825	11 123	10 568	10 521
57 Equity and investment fund shares/units	49 365	43 817	45 841	50 041	47 758	61 531	52 391	60 007
58 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59 Financial derivatives and employee stock options	26	8	153	102	76	211	177	149
60 Other accounts receivable	5 446	6 758	6 267	6 632	6 603	6 343	7 567	6 591
61 Financial liabilities	131 194	131 642	135 327	136 827	132 533	136 442	136 721	130 777
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	7 461	6 762	7 080	7 634	8 401	9 169	8 980	9 199
64 Debt securities	101 708	100 176	104 993	106 695	101 277	104 179	101 103	95 421
65 Loans	5 380	6 567	6 463	5 486	4 972	4 526	5 038	5 322
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	1 877	1 832	1 785	1 709	2 378	2 476	2 423	2 594
68 Financial derivatives and employee stock options	397	777	568	399	225	166	203	178
69 Other accounts payable	14 371	15 528	14 438	14 904	15 280	15 926	18 974	18 063
I.3 STATE GOVERNMENT								
Production account								
1 Output	38 768	39 674	40 747	42 271	43 754	44 875	45 303	45 717
2 Intermediate consumption	8 366	8 435	8 516	8 866	9 540	10 060	10 199	10 220
3 Value added, gross	30 402	31 238	32 231	33 405	34 214	34 815	35 104	35 497
4 Value added, net	23 753	24 435	25 125	26 052	26 461	26 777	27 253	27 465
Generation of income account								
5 Compensation of employees, payable	23 753	24 435	25 125	26 052	26 461	26 777	27 253	27 465
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	1 376	1 374	1 364	1 434	1 390	1 376	1 472	1 461
8 Subsidies, payable	12 982	13 055	13 659	14 995	15 245	15 166	15 472	15 754
9 Interest, payable	1 209	1 126	1 049	998	915	837	818	744
10 Balance of primary incomes, net	-8 611	-8 579	-9 052	-11 268	-11 469	-11 780	-10 745	-11 573
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	37 694	38 178	39 417	40 011	40 683	41 619	42 554	43 737
12 Social contributions, receivable	171	235	239	298	277	178	172	198
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	20 801	21 161	21 976	22 239	22 671	23 153	23 871	23 860
16 Social benefits other than social transfers in kind, payable	7 384	8 031	8 439	8 628	8 720	8 798	8 958	9 441
17 Social transfers in kind (via market producers), payable	1 399	1 418	1 547	1 893	1 948	2 193	2 337	2 465
18 Other current transfers, payable	11 163	11 259	11 878	11 979	12 218	12 657	12 785	13 035
19 Disposable income, net	31 509	31 703	32 262	30 674	31 223	31 714	34 108	33 746
Use of disposable income account								
20 Final consumption expenditure	28 569	29 090	30 120	30 960	31 911	32 864	32 691	32 666
21 Individual consumption expenditure	15 209	15 315	15 916	16 643	17 006	17 676	17 741	17 444
22 Collective consumption expenditure	13 360	13 775	14 204	14 317	14 905	15 188	14 950	15 222
23 Saving, gross	9 589	9 416	9 248	7 067	7 065	6 888	9 269	9 112
24 Saving, net	2 940	2 613	2 143	-286	-689	-1 150	1 418	1 080
Capital account								
25 Capital transfers, receivable	2 251	2 401	2 366	2 460	2 475	2 664	2 407	2 508
26 Capital transfers, payable	3 011	3 522	2 900	2 725	6 523	3 858	3 506	2 960
27 Gross capital formation	6 462	6 980	7 358	7 650	7 370	7 656	7 738	7 876
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	2 367	1 315	1 356	-848	-4 353	-1 962	431	784
30 Total expenditure	75 730	78 262	80 473	83 786	88 940	88 003	89 067	89 961
31 Total revenue	78 097	79 577	81 829	82 938	84 586	86 041	89 498	90 744

SWITZERLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	5 095	116	1 355	105	-2 551	-3 199	-792	-143
33 Total financial assets	4 077	-170	820	4 811	187	639	-201	1 559
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	1 142	503	-1 607	591	-1 528	-94	-1 096	101
36 Debt securities	162	-231	935	-56	-159	692	759	288
37 Loans	2 447	-68	359	1 859	162	1 431	-31	353
38 Equity and investment fund shares/units	336	-557	822	1 832	498	-3 092	948	-285
39 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
40 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
41 Other accounts receivable	-10	183	311	585	1 214	1 702	-781	1 102
42 Financial liabilities	-1 018	-286	-535	4 706	2 738	3 838	591	1 702
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	..	..	..	..	..	..	..
45 Debt securities	-990	-73	177	2 069	3 309	7 614	1 532	-280
46 Loans	-2 851	-1 098	-1 387	1 665	-1 648	-1 086	-726	1 598
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	-119	-13	17	-559	-65	-1 460	-811	8
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	2 942	898	658	1 531	1 142	-1 230	596	376
Financial balance sheet								
51 Financial net worth	28 863	16 040	21 306	26 376	15 218	39 829	21 720	36 368
52 Financial assets	98 824	84 205	91 248	99 693	92 553	118 713	101 677	118 886
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	11 705	12 208	10 601	11 192	9 664	9 570	8 474	8 575
55 Debt securities	2 096	1 865	2 800	2 744	2 585	3 277	4 036	4 324
56 Loans	8 416	8 348	8 707	10 566	10 728	12 159	12 128	12 481
57 Equity and investment fund shares/units	57 956	42 950	49 995	55 461	48 632	71 061	55 174	70 539
58 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
60 Other accounts receivable	18 651	18 834	19 145	19 730	20 944	22 646	21 865	22 967
61 Financial liabilities	69 961	68 165	69 942	73 317	77 335	78 884	79 957	82 518
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	14 990	14 876	15 484	17 528	20 055	29 545	31 851	31 392
65 Loans	30 146	29 048	27 661	29 326	27 678	26 592	25 866	27 464
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	8 053	6 571	8 469	6 604	8 601	2 976	1 873	2 919
68 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69 Other accounts payable	16 772	17 670	18 328	19 859	21 001	19 771	20 367	20 743
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	30 077	30 701	31 316	32 147	32 837	33 240	33 649	34 233
2 Intermediate consumption	12 185	12 496	12 589	13 402	13 775	13 820	14 119	14 421
3 Value added, gross	17 892	18 205	18 727	18 745	19 061	19 420	19 530	19 812
4 Value added, net	13 040	13 300	13 652	13 627	13 841	14 111	14 295	14 507
Generation of income account								
5 Compensation of employees, payable	13 040	13 300	13 652	13 627	13 841	14 111	14 295	14 507
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	523	537	551	540	578	590	611	622
8 Subsidies, payable	1 001	1 066	1 347	1 218	1 222	1 208	1 283	1 321
9 Interest, payable	1 211	1 168	1 090	1 030	913	854	832	761
10 Balance of primary incomes, net	-56	-152	-285	-162	-12	56	-34	5
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	24 277	24 228	24 920	25 031	25 638	26 372	27 079	27 604
12 Social contributions, receivable	95	115	129	122	136	116	106	108
13 Actual social contributions	0	0	0	0	0	0	0	0
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	7 296	7 519	7 895	7 710	7 521	7 704	7 920	8 024
16 Social benefits other than social transfers in kind, payable	1 343	1 452	1 538	1 562	1 620	1 621	1 601	1 626
17 Social transfers in kind (via market producers), payable	2 397	2 478	2 555	2 640	2 712	2 758	2 841	2 928
18 Other current transfers, payable	5 087	5 027	5 202	5 245	5 513	5 691	5 775	5 824
19 Disposable income, net	25 182	25 230	25 919	25 895	26 150	26 936	27 695	28 290
Use of disposable income account								
20 Final consumption expenditure	24 312	24 787	25 400	25 993	26 419	26 674	26 957	27 423
21 Individual consumption expenditure	13 299	13 671	13 958	14 319	14 529	14 714	15 013	15 403
22 Collective consumption expenditure	11 013	11 117	11 442	11 675	11 891	11 959	11 944	12 020
23 Saving, gross	5 723	5 347	5 594	5 020	4 951	5 571	5 974	6 173
24 Saving, net	870	443	519	-99	-269	262	739	868
Capital account								
25 Capital transfers, receivable	988	1 014	897	997	909	1 011	1 033	1 078
26 Capital transfers, payable	1 509	1 308	1 223	1 318	1 335	2 025	1 151	1 116
27 Gross capital formation	5 614	5 696	5 377	5 444	5 892	6 178	6 295	6 442
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-412	-642	-109	-745	-1 367	-1 621	-441	-307
30 Total expenditure	43 387	43 992	44 573	45 485	46 823	48 267	48 192	48 946
31 Total revenue	42 974	43 350	44 463	44 740	45 457	46 646	47 752	48 639

SWITZERLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	1 029	-340	-474	-683	-1 179	-335	83	429
33 Total financial assets	1 670	704	697	255	849	-1 502	755	1 106
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	1 016	194	378	-500	-57	-22	447	-22
36 Debt securities	220	310	463	233	51	-732	-98	0
37 Loans	275	-6	-153	69	376	-85	307	107
38 Equity and investment fund shares/units	768	56	-150	294	398	125	169	451
39 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
40 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
41 Other accounts receivable	-609	150	159	159	81	-788	-70	570
42 Financial liabilities	641	1 044	1 171	938	2 028	-1 167	672	677
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	..	..	..	..	..	..	..
45 Debt securities	413	-736	714	-92	1 469	826	484	494
46 Loans	-545	912	-178	646	190	146	723	114
47 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
48 Insurance pension and standardised guarantees	-328	-30	-36	-64	-15	-201	-25	-2
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	1 101	898	671	448	384	-1 938	-510	71
Financial balance sheet								
51 Financial net worth	-27 771	-28 167	-29 713	-30 126	-30 616	-31 537	-31 789	-31 543
52 Financial assets	32 076	32 780	33 477	33 732	34 581	33 079	33 834	34 940
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	9 905	10 099	10 477	9 977	9 920	9 898	10 345	10 323
55 Debt securities	2 313	2 623	3 086	3 319	3 370	2 638	2 540	2 540
56 Loans	2 000	1 994	1 841	1 910	2 286	2 201	2 508	2 615
57 Equity and investment fund shares/units	4 730	4 786	4 636	4 930	5 328	5 453	5 622	6 073
58 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
60 Other accounts receivable	13 128	13 278	13 437	13 596	13 677	12 889	12 819	13 389
61 Financial liabilities	59 847	60 947	63 190	63 858	65 197	64 616	65 623	66 483
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	9 368	8 776	9 946	9 899	10 822	12 411	13 198	13 908
65 Loans	30 308	31 220	31 042	31 688	31 878	32 024	32 747	32 861
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	739	621	1 201	822	664	286	293	258
68 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69 Other accounts payable	19 432	20 330	21 001	21 449	21 833	19 895	19 385	19 456
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	1 532	1 575	1 623	1 622	1 621	1 643	1 678	1 708
2 Intermediate consumption	1 204	1 196	1 247	1 237	1 218	1 233	1 259	1 287
3 Value added, gross	328	379	375	385	403	410	419	421
4 Value added, net	321	372	369	379	398	405	415	417
Generation of income account								
5 Compensation of employees, payable	321	372	369	379	398	405	415	417
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	43	70	67	77	73	84	81	85
9 Interest, payable	84	55	65	51	42	46	43	38
10 Balance of primary incomes, net	737	686	689	703	652	667	630	650
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	38 083	38 371	40 964	41 939	42 657	43 298	44 074	44 529
13 Actual social contributions	38 082	38 369	40 962	41 936	42 654	43 296	44 073	44 527
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	14 276	14 469	16 501	16 502	16 888	17 466	17 146	17 173
16 Social benefits other than social transfers in kind, payable	50 773	51 755	51 459	52 491	54 307	55 332	56 180	57 525
17 Social transfers in kind (via market producers), payable	1 612	1 656	1 651	1 661	1 770	1 811	1 898	1 954
18 Other current transfers, payable	283	306	308	314	310	310	295	291
19 Disposable income, net	2 040	1 465	6 386	6 339	5 580	5 789	5 375	4 535
Use of disposable income account								
20 Final consumption expenditure	3 140	3 227	3 269	3 278	3 384	3 445	3 568	3 654
21 Individual consumption expenditure	2 964	3 103	3 144	3 144	3 289	3 368	3 489	3 573
22 Collective consumption expenditure	176	124	125	134	95	77	79	81
23 Saving, gross	-1 093	-1 755	3 123	3 066	2 201	2 349	1 812	885
24 Saving, net	-1 100	-1 761	3 117	3 061	2 196	2 344	1 807	881
Capital account								
25 Capital transfers, receivable	-103	-108	-125	-135	-134	-144	-146	-131
26 Capital transfers, payable	4	3	58	16	9	10	10	8
27 Gross capital formation	12	2	1	5	3	3	1	1
28 Acquisitions less disposals of non-produced non-financial assets	0	0	0	0	0	0	0	0
29 Net lending (+)/Net borrowing (-)	-1 213	-1 868	2 939	2 911	2 055	2 192	1 654	744
30 Total expenditure	54 336	55 416	55 227	56 230	58 131	59 233	60 181	61 607
31 Total revenue	53 123	53 547	58 165	59 141	60 185	61 426	61 836	62 351

SWITZERLAND

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32	Net financial transactions	-257	-1 350	3 692	2 837	2 270	1 754	253
33	Total financial assets	958	204	2 407	3 121	713	1 531	258
34	Monetary gold and special drawing rights	..	..	..	..	..	..	..
35	Currency and deposits	1 440	-962	1 524	521	-48	-1 545	-98
36	Debt securities	346	1 272	-704	294	1 918	1 000	-1 653
37	Loans	-1	381	1 412	511	176	-290	-527
38	Equity and investment fund shares/units	-763	-522	162	1 765	-1 433	1 939	535
39	Insurance pension and standardised guarantees	..	..	..	..	..	..	..
40	Financial derivatives and employee stock options	..	..	..	..	..	..	..
41	Other accounts receivable	-64	35	13	30	100	427	-488
42	Financial liabilities	1 215	1 554	-1 285	284	-1 557	-542	5
43	Monetary gold and special drawing rights	..	..	..	..	..	..	..
44	Currency and deposits	..	..	..	..	..	..	..
45	Debt securities	0	0	0	0	0	0	0
46	Loans	1 464	1 849	-1 300	261	-1 812	-693	-1 084
47	Equity and investment fund shares/units	..	..	..	..	..	..	..
48	Insurance pension and standardised guarantees	..	..	..	..	..	..	..
49	Financial derivatives and employee stock options	..	..	..	..	..	..	..
50	Other accounts payable	-249	-295	15	23	255	151	-67
Financial balance sheet								
51	Financial net worth	25 035	23 532	26 204	30 164	32 343	36 641	37 980
52	Financial assets	31 990	31 919	33 378	37 636	38 281	41 871	42 648
53	Monetary gold and special drawing rights	..	..	..	..	..	..	..
54	Currency and deposits	3 030	2 068	3 592	4 113	4 065	2 520	3 301
55	Debt securities	13 014	13 496	12 976	13 486	14 654	16 513	14 647
56	Loans	7 039	7 420	8 832	9 343	9 519	9 229	8 922
57	Equity and investment fund shares/units	7 467	6 915	6 542	9 066	8 286	11 477	14 369
58	Insurance pension and standardised guarantees	..	..	..	..	..	..	..
59	Financial derivatives and employee stock options	175	720	123	285	314	262	244
60	Other accounts receivable	1 265	1 300	1 313	1 343	1 443	1 870	1 382
61	Financial liabilities	6 955	8 387	7 174	7 472	5 938	5 987	4 668
62	Monetary gold and special drawing rights	..	..	..	..	..	..	..
63	Currency and deposits	..	..	..	..	..	..	..
64	Debt securities	0	0	0	0	0	0	0
65	Loans	6 189	8 038	6 738	6 999	5 187	4 494	3 387
66	Equity and investment fund shares/units	..	..	..	..	..	..	..
67	Insurance pension and standardised guarantees	..	..	..	..	..	..	..
68	Financial derivatives and employee stock options	169	47	119	133	156	747	574
69	Other accounts payable	597	302	317	340	595	746	707

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/2835b>.

Financial accounts and Financial balance sheets are non-consolidated.

Source: Secrétariat d'Etat à l'économie (SECO).

SWITZERLAND

Table II. Detailed taxes and social contribution receipts

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	159 254	162 315	167 502	169 049	172 774	175 009	180 735	182 949
2 Total tax receipts and actual social contributions	160 177	163 017	168 244	169 757	173 557	175 703	181 466	183 626
3 Total tax receipts	122 095	124 648	127 282	127 821	130 902	132 407	137 393	139 098
4 Taxes on production and imports	36 453	38 217	38 879	38 827	39 189	39 332	39 526	39 407
5 Taxes on products	33 240	34 564	35 257	35 100	35 389	35 466	35 520	35 199
6 Value added type taxes	19 691	20 534	21 496	21 891	22 358	22 436	22 255	22 264
7 Taxes and duties on imports, excluding VAT	6 598	6 664	6 550	6 565	6 509	6 469	6 237	6 242
8 Import duties	1 033	1 079	1 046	1 044	1 059	1 068	1 056	1 134
9 Taxes on imports, excluding VAT and import duties	5 564	5 585	5 504	5 521	5 450	5 401	5 182	5 108
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	5 253	5 212	5 096	5 109	5 081	5 047	4 788	4 759
13 General sales taxes	312	373	408	412	369	354	393	349
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	6 951	7 366	7 210	6 644	6 522	6 560	7 028	6 692
17 Excise duties and consumption taxes	2 688	3 084	2 926	3 124	3 018	3 050	3 268	3 329
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	2 370	2 428	2 432	1 696	1 671	1 658	1 902	1 548
20 Car registration taxes	0	0	0	0	0	0	0	0
21 Taxes on entertainment	59	50	49	50	34	35	35	34
22 Taxes on lotteries, gambling and betting	952	908	881	844	827	813	835	805
23 Taxes on insurance premiums	662	659	671	675	700	711	715	706
24 Other taxes on specific services	0	0	0	0	0	0	0	0
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	220	237	252	256	271	294	272	270
29 Other taxes on production	3 212	3 653	3 622	3 727	3 801	3 866	4 006	4 208
30 Taxes on land, buildings or other structures	468	484	483	514	526	522	569	589
31 Taxes on the use of fixed assets	2 044	2 092	2 138	2 119	2 093	2 080	2 054	2 059
32 Total wage bill and payroll taxes	0	0	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	112	114	116	141	124	113	118	106
35 Taxes on pollution	380	755	669	730	833	931	1 041	1 240
36 Under-compensation of VAT (flat rate system)	127	128	135	148	143	138	142	131
37 Other taxes on production n.e.c.	82	80	81	77	82	82	82	83
38 Current taxes on income and wealth	84 647	85 457	87 541	88 095	90 747	91 898	96 779	98 573
39 Taxes on income	73 742	74 439	76 502	77 036	79 271	79 956	84 376	85 763
40 Taxes on individual or household income including holding gains	51 264	51 835	52 424	53 397	53 803	54 371	56 377	57 396
41 Taxes on individual or household income excl. holding gains	51 264	51 835	52 424	53 397	53 803	54 371	56 377	57 396
42 Taxes on individual or household holding gains	0	0	0	0	0	0	0	0
43 Taxes on income or profits of corporations including holding gains	16 650	16 378	17 490	17 466	17 815	18 123	19 443	20 672
44 Taxes on income or profits of corporations excl. holding gains	16 650	16 378	17 490	17 466	17 815	18 123	19 443	20 672
45 Taxes on holding gains of corporations	0	0	0	0	0	0	0	0
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	0	0	0	0	0	0	0	0
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	5 829	6 226	6 588	6 173	7 653	7 463	8 556	7 695
50 Other current taxes	10 905	11 017	11 039	11 059	11 477	11 942	12 404	12 810
51 Current taxes on capital	8 437	8 516	8 483	8 458	8 875	9 201	9 567	9 854
52 Poll taxes	51	51	49	54	55	52	53	128
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	1 924	1 953	1 999	2 030	1 977	2 025	2 074	2 108
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	493	497	509	517	570	663	709	720
57 Capital taxes	995	974	863	898	966	1 177	1 088	1 119
58 Taxes on capital transfers	995	974	863	898	966	1 177	1 088	1 119
59 Capital levies	0	0	0	0	0	0	0	0
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	38 082	38 369	40 962	41 936	42 654	43 296	44 073	44 527
62 Employers' actual social contributions	17 471	17 600	18 916	19 430	19 742	20 066	20 468	20 663
63 Compulsory	17 471	17 600	18 916	19 430	19 742	20 066	20 468	20 663
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	17 441	17 573	18 885	19 400	19 710	20 034	20 436	20 627
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	298	399	427	480	482	354	339	358
72 Capital transfers for taxes and social cont., unlikely to be collected	1 221	1 101	1 169	1 188	1 265	1 048	1 069	1 035

SWITZERLAND

Table II. Detailed taxes and social contribution receipts (cont.)

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	57 074	59 220	60 019	59 694	61 350	61 144	64 449	64 422
2 Total tax receipts and actual social contributions	57 231	59 357	60 168	59 906	61 649	61 272	64 590	64 556
3 Total tax receipts	57 231	59 357	60 168	59 906	61 649	61 272	64 590	64 556
4 Taxes on production and imports	34 554	36 306	36 964	36 853	37 222	37 366	37 443	37 324
5 Taxes on products	32 380	33 717	34 418	34 262	34 543	34 624	34 625	34 328
6 Other taxes on production	2 174	2 589	2 546	2 592	2 679	2 742	2 819	2 995
7 Current taxes on income and wealth	22 676	23 051	23 204	23 053	24 427	23 907	27 147	27 232
8 Taxes on income	22 390	22 765	22 909	22 764	24 135	23 608	26 841	26 850
9 Other current taxes	286	286	295	289	292	299	306	382
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	29	46	57	57	67	59	60	51
13 Capital transfers for taxes and social cont., unlikely to be collected	186	184	206	269	366	187	201	185
II.3 STATE GOVERNMENT								
1 Total receipts	39 454	40 092	41 229	42 038	42 744	43 814	44 721	45 966
2 Total tax receipts and actual social contributions	39 980	40 437	41 556	42 228	42 927	44 069	44 990	46 205
3 Total tax receipts	39 980	40 437	41 556	42 228	42 927	44 069	44 990	46 205
4 Taxes on production and imports	1 376	1 374	1 364	1 434	1 390	1 376	1 472	1 461
5 Taxes on products	779	759	751	753	744	740	781	757
6 Other taxes on production	597	614	612	680	646	636	691	704
7 Current taxes on income and wealth	37 694	38 178	39 417	40 011	40 683	41 619	42 554	43 737
8 Taxes on income	30 932	31 327	32 439	32 945	33 426	34 085	34 686	35 653
9 Other current taxes	6 762	6 851	6 978	7 066	7 256	7 534	7 868	8 083
10 Capital taxes	910	886	775	783	854	1 074	964	1 007
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	171	235	239	298	277	178	172	198
13 Capital transfers for taxes and social cont., unlikely to be collected	697	581	566	488	459	432	441	436
II.4 LOCAL GOVERNMENT								
1 Total receipts	24 745	24 740	25 415	25 513	26 159	26 897	27 637	28 163
2 Total tax receipts and actual social contributions	24 885	24 853	25 558	25 687	26 327	27 065	27 813	28 338
3 Total tax receipts	24 885	24 853	25 558	25 687	26 327	27 065	27 813	28 338
4 Taxes on production and imports	523	537	551	540	578	590	611	622
5 Taxes on products	82	87	87	85	102	101	114	114
6 Other taxes on production	441	450	463	456	476	489	496	509
7 Current taxes on income and wealth	24 277	24 228	24 920	25 031	25 638	26 372	27 079	27 604
8 Taxes on income	20 421	20 348	21 154	21 327	21 710	22 263	22 849	23 260
9 Other current taxes	3 856	3 880	3 766	3 704	3 928	4 109	4 229	4 345
10 Capital taxes	85	88	88	115	112	103	124	111
11 Actual social contributions	0	0	0	0	0	0	0	0
12 Imputed social contributions	95	115	129	122	136	116	106	108
13 Capital transfers for taxes and social cont., unlikely to be collected	235	228	273	296	304	285	282	282
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	37 980	38 263	40 839	41 804	42 520	43 154	43 928	44 398
2 Total tax receipts and actual social contributions	38 082	38 369	40 962	41 936	42 654	43 296	44 073	44 527
3 Total tax receipts	0	0	0	0	0	0	0	0
4 Taxes on production and imports	0	0	0	0	0	0	0	0
5 Taxes on products	0	0	0	0	0	0	0	0
6 Other taxes on production	0	0	0	0	0	0	0	0
7 Current taxes on income and wealth	0	0	0	0	0	0	0	0
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	0	0	0	0	0	0	0	0
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	38 082	38 369	40 962	41 936	42 654	43 296	44 073	44 527
12 Imputed social contributions	2	2	2	3	2	2	1	2
13 Capital transfers for taxes and social cont., unlikely to be collected	103	108	125	135	136	144	146	131

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/f05e3>.

Source: Secrétariat d'Etat à l'économie (SECO).

SWITZERLAND

Table III. Expenditure by function

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	194 410	199 492	203 433	207 508	216 802	217 502	218 778	..
2 General public services	23 517	23 522	24 442	25 206	27 368	27 526	27 612	..
3 Defence	5 754	5 758	5 882	6 089	6 201	5 956	6 045	..
4 Public order and safety	9 428	9 705	10 170	10 327	10 676	10 798	10 914	..
5 Economic affairs	24 856	24 870	26 120	24 243	24 918	25 216	23 986	..
6 Environment protection	3 772	4 750	4 427	4 378	4 375	4 678	4 522	..
7 Housing and community amenities	1 140	1 218	1 202	1 220	1 228	1 278	1 242	..
8 Health	11 515	11 572	12 226	13 476	13 908	14 132	14 251	..
9 Recreation, culture and religion	4 864	4 997	5 101	5 170	5 175	5 329	5 337	..
10 Education	34 857	35 534	36 310	37 553	37 116	37 256	37 678	..
11 Social protection	74 706	77 566	77 553	79 846	85 837	85 334	87 192	..
<i>of which:</i>								
12 Compensation of employees	47 002 p	..	..	..	..
13 General public services	5 829 p	..	..	..	..
14 Defence	2 020 p	..	..	..	..
15 Public order and safety	7 085 p	..	..	..	..
16 Economic affairs	2 763 p	..	..	..	..
17 Environment protection	703 p	..	..	..	..
18 Housing and community amenities	256 p	..	..	..	..
19 Health	511 p	..	..	..	..
20 Recreation, culture and religion	1 367 p	..	..	..	..
21 Education	23 240 p	..	..	..	..
22 Social protection	3 228 p	..	..	..	..
23 Gross capital formation	19 061 p	..	..	..	..
24 General public services	6 988 p	..	..	..	..
25 Defence	1 459 p	..	..	..	..
26 Public order and safety	670 p	..	..	..	..
27 Economic affairs	4 879 p	..	..	..	..
28 Environment protection	731 p	..	..	..	..
29 Housing and community amenities	446 p	..	..	..	..
30 Health	305 p	..	..	..	..
31 Recreation, culture and religion	727 p	..	..	..	..
32 Education	2 636 p	..	..	..	..
33 Social protection	220 p	..	..	..	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	65 786 p	..	..	..	..
2 General public services	17 067 p	..	..	..	..
3 Defence	4 793 p	..	..	..	..
4 Public order and safety	1 001 p	..	..	..	..
5 Economic affairs	13 723 p	..	..	..	..
6 Environment protection	1 090 p	..	..	..	..
7 Housing and community amenities	22 p	..	..	..	..
8 Health	300 p	..	..	..	..
9 Recreation, culture and religion	512 p	..	..	..	..
10 Education	6 428 p	..	..	..	..
11 Social protection	20 849 p	..	..	..	..
III.3 STATE GOVERNMENT								
1 Total expenditure	83 886 p	..	..	..	..
2 General public services	11 412 p	..	..	..	..
3 Defence	241 p	..	..	..	..
4 Public order and safety	6 872 p	..	..	..	..
5 Economic affairs	10 997 p	..	..	..	..
6 Environment protection	865 p	..	..	..	..
7 Housing and community amenities	194 p	..	..	..	..
8 Health	11 639 p	..	..	..	..
9 Recreation, culture and religion	1 600 p	..	..	..	..
10 Education	23 247 p	..	..	..	..
11 Social protection	16 818 p	..	..	..	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	43 948 p	..	..	..	..
2 General public services	6 723 p	..	..	..	..
3 Defence	219 p	..	..	..	..
4 Public order and safety	2 527 p	..	..	..	..
5 Economic affairs	6 307 p	..	..	..	..
6 Environment protection	2 683 p	..	..	..	..
7 Housing and community amenities	1 023 p	..	..	..	..
8 Health	1 832 p	..	..	..	..
9 Recreation, culture and religion	3 091 p	..	..	..	..
10 Education	11 125 p	..	..	..	..
11 Social protection	8 418 p	..	..	..	..

SWITZERLAND

Table III. Expenditure by function (cont.)

Million CHF

	2009	2010	2011	2012	2013	2014	2015	2016
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	56 093 p	..	..	..	..
2 General public services	57 p	..	..	..	..
3 Defence	862 p	..	..	..	..
4 Public order and safety	0 p	..	..	..	..
5 Economic affairs	0 p	..	..	..	..
6 Environment protection	0 p	..	..	..	..
7 Housing and community amenities	0 p	..	..	..	..
8 Health	0 p	..	..	..	..
9 Recreation, culture and religion	11 p	..	..	..	..
10 Education	0 p	..	..	..	..
11 Social protection	55 163 p	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/a14a3>.

Source: Secrétariat d'Etat à l'économie (SECO).

TURKEY

Table I. General government account (SNA 2008, simplified presentation)

Million TRY

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	108 188	122 189	139 674	159 461	176 950	202 798	223 626	..
b	Saving, net	-37 905	-876	19 346	31 541	45 048	41 740	63 938	..
c	Net lending (+)/Net borrowing (-)	-61 690	-31 140	-10 343	-2 958	3 712	4 999	30 624	..
d	Total revenue	346 601	410 992	480 427	547 374	627 384	694 006	804 987	..
	<i>of which:</i>								
e	Total tax receipts	183 362	225 319	269 038	298 014	347 357	379 985	435 641	..
f	Actual social contributions	..	..	..	..	..	..	..	..
g	Total expenditure	408 291	442 132	490 770	550 332	623 671	689 007	774 363	..
	<i>of which:</i>								
h	Interest	45 705	44 642	42 188	45 223	42 448	45 492	45 855	..
i	Compensation of employees	83 417	96 116	110 815	129 654	143 852	164 017	182 641	..
j	Social benefits and transfers in kind	162 151	169 199	187 687	201 780	235 785	253 903	293 430	..
k	Gross fixed capital formation	38 463	40 401	43 474	48 672	64 604	65 253	77 527	..
l	Total liabilities (consolidated)	..	571 002	612 588	647 472	625 139	682 930	766 400	836 406
m	Financial net worth	..	-218 005	-241 132	-264 405	-244 788	-292 261	-304 619	-353 017
n	Deficit/Surplus	-61 690	-31 140	-10 343	-2 958	3 712	4 999	30 624	..
o	Maastricht debt	439 337	465 834	..	..	..	..	..	..
p	Gross domestic product	999 192	1 160 014	1 394 477	1 569 672	1 809 713	2 044 466	2 338 647	2 608 526
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	153 301	177 359	201 370	236 656	268 574	303 571	341 834	..
2	Market output and output for own final use	9 882	14 726	15 805	18 180	20 904	23 113	27 928	..
3	Non-market output	143 419	162 633	185 565	218 476	247 670	280 459	313 906	..
4	Payments for non-market output	26 605	28 287	35 554	37 535	39 430	43 499	47 464	..
5	Non-market output, other	116 779	134 346	150 011	180 941	208 240	236 960	266 442	..
6	Market output and payments for non-market output (2 + 4)	36 487	43 012	51 359	55 715	60 334	66 612	75 392	..
7	Intermediate consumption	45 113	55 169	61 696	77 195	91 624	100 773	118 208	..
8	Value added, gross	108 188	122 189	139 674	159 461	176 950	202 798	223 626	..
9	Consumption of fixed capital	22 806	24 019	26 533	29 077	32 348	37 964	40 020	..
10	Value added, net	85 382	98 171	113 141	130 385	144 602	164 834	183 606	..
Generation of income account									
11	Compensation of employees, payable	83 417	96 116	110 815	129 654	143 852	164 017	182 641	..
12	Other taxes on production, payable	1 964	2 055	2 326	731	750	817	965	..
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	..
14	Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account									
15	Taxes on production and imports, receivable	118 935	153 256	183 085	200 841	242 916	256 444	300 211	..
16	Subsidies, payable	9 811	9 283	11 312	11 695	13 319	23 043	25 663	..
17	Property income, receivable	16 117	16 675	13 489	19 706	21 727	26 309	25 528	..
18	Property income, payable	45 705	44 642	42 188	45 223	42 448	45 492	45 855	..
19	Interest, payable	45 705	44 642	42 188	45 223	42 448	45 492	45 855	..
20	Other property income, payable	0	0	0	0	0	0	0	..
21	Balance of primary incomes, net	79 536	116 006	143 073	163 630	208 875	214 219	254 220	..
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	64 257	71 846	85 696	96 876	104 092	123 120	134 995	..
23	Social contributions, receivable	91 891	102 745	120 307	137 921	162 995	185 335	219 583	..
24	Actual social contributions	..	..	..	..	..	..	..	..
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	17 666	22 295	24 392	33 090	32 825	32 925	40 688	..
27	Current taxes on income and wealth, payable	..	..	..	..	..	..	..	..
28	Social benefits other than social transfers in kind, payable	121 354	129 860	146 623	159 319	188 410	202 767	235 468	..
29	Social transfers in kind (via market producers), payable	40 797	39 339	41 064	42 461	47 375	51 137	57 962	..
30	Social benefits and transfers in kind (via market producers), payable	162 151	169 199	187 687	201 780	235 785	253 903	293 430	..
31	Other current transfers, payable	12 290	10 224	16 424	17 253	19 715	22 996	25 677	..
32	Disposable income, net	119 706	172 809	210 422	254 942	300 663	329 836	388 342	..
Use of disposable income account									
33	Final consumption expenditure	157 610	173 685	191 075	223 402	255 615	288 096	324 404	..
34	Individual consumption expenditure	84 090	95 056	101 489	119 288	136 165	152 545	172 071	..
35	Collective consumption expenditure	73 520	78 629	89 586	104 113	119 450	135 551	152 333	..
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	..	..
37	Saving, gross	-15 098	23 143	45 879	60 617	77 396	79 704	103 957	..
38	Saving, net	-37 905	-876	19 346	31 541	45 048	41 740	63 938	..
Capital account									
39	Consumption of fixed capital	22 806	24 019	26 533	29 077	32 348	37 964	40 020	..
40	Capital transfers, receivable	1 248	1 162	2 099	3 226	2 495	3 260	8 589	..
41	Capital taxes	171	217	257	297	349	420	434	..
42	Other capital transfers and investment grants, receivable	1 077	944	1 842	2 929	2 146	2 840	8 155	..
43	Capital transfers, payable	6 675	11 337	8 775	9 669	14 591	12 312	13 024	..
44	Gross capital formation and acquisitions of non-produced assets	41 165	44 108	49 546	57 132	61 587	65 654	68 899	..
45	Gross capital formation	37 997	40 816	45 009	53 836	63 749	64 936	78 193	..
46	Gross fixed capital formation	38 463	40 401	43 474	48 672	64 604	65 253	77 527	..
47	Changes in inv. and acquisitions less disposals of valuables	-466	415	1 535	5 164	-855	-317	666	..
48	Acquisitions less disposals of non-produced non-financial assets	3 168	3 292	4 536	3 296	-2 162	718	-9 294	..
49	Net lending (+)/Net borrowing (-)	-61 690	-31 140	-10 343	-2 958	3 712	4 999	30 624	..
50	Total expenditure	408 291	442 132	490 770	550 332	623 671	689 007	774 363	..
51	Total revenue	346 601	410 992	480 427	547 374	627 384	694 006	804 987	..

TURKEY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million TRY

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	..	-17 609	-23 128	-23 273	19 617	-47 473	48 472	33 153
53 Total financial assets	..	39 934	18 457	11 612	-2 716	10 318	79 382	83 049
54 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
55 Currency and deposits	..	-2 534	10 909	-786	14 363	-3 289	35 527	1 069
56 Debt securities	..	-798	435	-310	-1 833	121	24	-125
57 Loans	..	-12 524	-737	3 823	1 936	12 417	1 213	5 115
58 Equity and investment fund shares/units	..	15 276	7 448	7 729	6 367	20 103	12 766	12 675
59 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
60 Financial derivatives and employee stock options	..	..	..	..	..	..	0	0
61 Other accounts receivable	..	40 513	403	1 155	-23 549	-19 035	29 853	64 314
62 Financial liabilities	..	57 543	41 585	34 884	-22 333	57 791	30 911	49 895
63 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
64 Currency and deposits	..	-370	147	219	822	-2 772	333	167
65 Debt securities	..	33 872	13 700	46 538	-3 286	57 107	13 304	40 280
66 Loans	..	14 101	2 328	1 479	11 334	492	1 019	1 609
67 Equity and investment fund shares/units	..	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	..	0	0	0	0	1 329	758	8 154
69 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
70 Other accounts payable	..	9 940	25 410	-13 352	-31 203	1 634	15 498	-316
Financial balance sheet								
71 Financial net worth	..	-218 005	-241 132	-264 405	-244 788	-292 261	-304 619	-353 017
72 Financial assets	..	352 998	371 455	383 067	380 351	390 668	461 781	483 389
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	..	46 479	57 388	56 601	70 964	67 676	83 885	77 840
75 Debt securities	..	1 797	2 232	1 922	89	210	351	267
76 Loans	..	27 537	26 800	30 623	32 560	44 977	58 159	62 304
77 Equity and investment fund shares/units	..	76 314	83 762	91 491	97 858	117 961	149 020	163 668
78 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
79 Financial derivatives and employee stock options	..	0	0	0	0	0	0	0
80 Other accounts receivable	..	200 871	201 273	202 429	178 880	159 845	170 367	179 310
81 Financial liabilities	..	571 002	612 588	647 472	625 139	682 930	766 400	836 406
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	..	1 646	1 793	2 013	2 834	63	2 084	2 252
84 Debt securities	..	428 500	442 200	488 738	485 452	542 559	568 377	621 476
85 Loans	..	66 966	69 294	70 773	82 108	82 600	108 829	116 381
86 Equity and investment fund shares/units	..	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	..	0	0	0	0	1 329	3 193	12 517
88 Financial derivatives and employee stock options	..	0	0	0	0	0	0	..
89 Other accounts payable	..	73 890	99 300	85 948	54 745	56 380	83 917	83 781
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	126 650	143 207	166 554	194 032	218 604	248 948	280 269	..
2 Intermediate consumption	31 866	34 989	42 136	52 842	61 517	68 464	79 369	..
3 Value added, gross	94 785	108 217	124 418	141 189	157 087	180 484	200 900	..
4 Value added, net	73 970	85 796	99 631	115 199	127 873	147 044	165 484	..
Generation of income account								
5 Compensation of employees, payable	72 653	84 276	97 858	115 092	127 739	146 955	165 359	..
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	116 133	148 720	177 848	194 813	236 062	248 137	291 149	..
8 Subsidies, payable	9 788	9 256	11 277	11 662	13 295	23 026	25 652	..
9 Interest, payable	50 662	48 213	45 568	49 346	46 393	50 298	50 837	..
10 Balance of primary incomes, net	69 059	105 451	132 270	150 729	194 130	197 855	236 649	..
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	63 695	70 975	84 427	95 468	102 721	120 825	132 868	..
12 Social contributions, receivable	2 098	2 318	2 934	3 513	3 855	4 046	4 487	..
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	17 218	18 976	17 801	20 614	22 874	25 628	27 298	..
16 Social benefits other than social transfers in kind, payable	44 824	47 657	45 063	50 836	64 813	63 070	76 856	..
17 Social transfers in kind (via market producers), payable	7 931	5 888	5 669	645	313	333	379	..
18 Other current transfers, payable	41 505	45 671	57 436	67 580	73 625	80 457	83 041	..
19 Disposable income, net	65 740	104 391	134 932	151 907	185 141	204 827	241 404	..
Use of disposable income account								
20 Final consumption expenditure	103 012	112 833	129 600	148 340	169 022	192 050	214 783	..
21 Individual consumption expenditure	47 221	52 160	60 631	69 629	79 416	90 992	100 948	..
22 Collective consumption expenditure	55 791	60 673	68 969	78 712	89 606	101 059	113 835	..
23 Saving, gross	-16 457	13 980	30 119	29 557	45 333	46 217	62 037	..
24 Saving, net	-37 272	-8 442	5 332	3 567	16 119	12 777	26 621	..
Capital account								
25 Capital transfers, receivable	1 408	862	1 064	3 472	3 261	3 461	8 248	..
26 Capital transfers, payable	8 127	14 941	11 503	14 003	20 797	13 620	16 551	..
27 Gross capital formation	29 017	31 608	32 606	40 691	43 988	50 966	58 567	..
28 Acquisitions less disposals of non-produced non-financial assets	-36	845	2 921	1 904	-3 457	-247	-8 836	..
29 Net lending (+)/Net borrowing (-)	-52 156	-32 552	-15 846	-23 568	-12 734	-14 661	4 002	..
30 Total expenditure	297 654	324 865	353 809	404 708	449 157	497 031	547 901	..
31 Total revenue	245 497	292 313	337 963	381 140	436 423	482 370	551 903	..

TURKEY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million TRY

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	-13 389	-14 707	-44 094	9 431	-55 708	24 246	-11 826
33 Total financial assets	..	36 777	21 116	4 953	2 715	15 227	60 296	33 572
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	..	-4 091	5 336	-416	7 382	-1 459	29 442	-6 033
36 Debt securities	..	0	0	0	0	7	-1	-53
37 Loans	..	-408	3 466	-6 193	404	10 065	1 583	4 405
38 Equity and investment fund shares/units	..	14 184	6 526	5 852	4 820	18 533	11 290	10 940
39 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
40 Financial derivatives and employee stock options	..	..	..	..	..	..	0	0
41 Other accounts receivable	..	27 093	5 788	5 711	-9 891	-11 918	17 982	24 313
42 Financial liabilities	..	50 166	35 822	49 047	-6 716	70 935	36 050	45 398
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	-370	147	219	822	-2 772	333	167
45 Debt securities	..	38 308	18 824	57 765	-3 185	73 159	25 844	48 740
46 Loans	..	3 310	9 124	-7 434	7 457	-2 644	-2 426	-4 558
47 Equity and investment fund shares/units	..	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	..	0	0	0	0	107	71	6 956
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	..	8 918	7 728	-1 502	-11 810	3 084	12 228	-5 907
Financial balance sheet								
51 Financial net worth	..	-317 355	-332 062	-376 156	-366 725	-422 433	-448 247	-488 073
52 Financial assets	..	243 849	264 964	269 918	272 633	287 860	347 813	366 822
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	..	30 459	35 795	35 380	42 762	41 302	55 134	49 777
55 Debt securities	..	2	2	2	2	9	94	41
56 Loans	..	42 516	45 982	39 788	40 192	50 258	63 816	68 057
57 Equity and investment fund shares/units	..	70 275	76 800	82 652	87 472	106 005	135 469	148 214
58 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59 Financial derivatives and employee stock options	..	0	0	0	0	0	0	0
60 Other accounts receivable	..	100 597	106 385	112 096	102 205	90 286	93 301	100 734
61 Financial liabilities	..	561 204	597 026	646 074	639 358	710 293	796 060	854 895
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	1 646	1 793	2 013	2 834	63	2 084	2 252
64 Debt securities	..	474 288	493 112	550 877	547 692	620 851	659 209	715 500
65 Loans	..	53 934	63 058	55 624	63 080	60 436	79 833	80 006
66 Equity and investment fund shares/units	..	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	..	0	0	0	0	107	493	8 619
68 Financial derivatives and employee stock options	..	0	0	0	0	0	0	..
69 Other accounts payable	..	31 335	39 063	37 561	25 751	28 836	54 441	48 519
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	24 625	27 421	32 322	39 083	46 024	50 230	55 086	..
2 Intermediate consumption	12 675	14 812	18 764	22 756	28 404	30 282	34 904	..
3 Value added, gross	11 950	12 609	13 558	16 328	17 620	19 948	20 182	..
4 Value added, net	10 008	11 012	12 023	13 402	14 805	15 597	15 760	..
Generation of income account								
5 Compensation of employees, payable	9 935	10 936	11 944	13 322	14 711	15 533	15 637	..
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	2 801	4 536	5 237	6 028	6 853	8 307	9 062	..
8 Subsidies, payable	23	26	36	34	24	17	12	..
9 Interest, payable	863	956	1 251	1 587	1 641	2 117	2 542	..
10 Balance of primary incomes, net	2 878	4 477	4 768	5 816	7 105	7 923	8 619	..
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	562	870	1 269	1 407	1 371	2 295	2 127	..
12 Social contributions, receivable	921	997	1 129	1 256	1 405	1 576	1 637	..
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	21 337	27 273	32 193	36 877	41 984	46 142	55 959	..
16 Social benefits other than social transfers in kind, payable	1 192	1 649	1 565	1 614	2 088	2 319	2 573	..
17 Social transfers in kind (via market producers), payable	126	38	10	12	14	11	19	..
18 Other current transfers, payable	1 883	1 687	2 222	2 584	2 451	6 864	3 107	..
19 Disposable income, net	22 622	30 281	35 573	41 158	47 326	48 753	62 662	..
Use of disposable income account								
20 Final consumption expenditure	19 992	20 751	23 619	29 773	35 622	40 878	45 612	..
21 Individual consumption expenditure	2 565	3 145	3 332	5 242	6 091	6 754	7 754	..
22 Collective consumption expenditure	17 427	17 606	20 286	24 531	29 531	34 124	37 858	..
23 Saving, gross	4 571	11 128	13 489	14 311	14 520	12 226	21 471	..
24 Saving, net	2 630	9 530	11 954	11 385	11 705	7 875	17 050	..
Capital account								
25 Capital transfers, receivable	2 855	4 891	5 848	6 293	8 368	4 523	6 292	..
26 Capital transfers, payable	1 616	1 035	2 129	2 257	2 974	3 469	2 506	..
27 Gross capital formation	8 942	9 067	12 289	12 993	19 628	14 181	19 148	..
28 Acquisitions less disposals of non-produced non-financial assets	3 125	2 429	1 609	1 365	1 057	512	-534	..
29 Net lending (+)/Net borrowing (-)	-6 257	3 489	3 309	3 990	-771	-1 413	6 643	..
30 Total expenditure	40 454	42 710	51 897	58 603	73 085	75 368	80 038	..
31 Total revenue	34 197	46 199	55 207	62 593	72 314	73 955	86 681	..

TURKEY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million TRY

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	-6 264	8 057	-30 144	1 431	1 266	4 359	-552
33 Total financial assets	..	8 238	7 528	-29 433	7 559	2 827	13 333	12 079
34 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
35 Currency and deposits	..	4 055	3 153	534	3 051	-3 244	6 261	1 596
36 Debt securities	..	16	21	15	23	114	14	-74
37 Loans	..	1 105	1 293	441	205	-2 053	472	743
38 Equity and investment fund shares/units	..	998	922	1 877	1 528	1 533	1 476	1 735
39 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
40 Financial derivatives and employee stock options	..	..	..	..	..	..	0	0
41 Other accounts receivable	..	2 065	2 140	-32 299	2 750	6 477	5 111	8 079
42 Financial liabilities	..	14 502	-529	711	6 128	1 561	8 974	12 632
43 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
44 Currency and deposits	..	0	0	0	0	0	0	0
45 Debt securities	..	0	0	0	0	0	0	0
46 Loans	..	12 644	-1 300	-431	2 552	-1 213	4 288	6 202
47 Equity and investment fund shares/units	..	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	..	0	0	0	0	1 221	687	1 198
49 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
50 Other accounts payable	..	1 858	771	1 142	3 576	1 553	3 999	5 232
Financial balance sheet								
51 Financial net worth	..	24 030	32 087	1 943	3 373	4 639	-1 104	-3 312
52 Financial assets	..	72 107	79 635	50 203	57 762	60 589	66 661	78 671
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	..	9 070	12 223	12 757	15 808	12 564	15 118	17 153
55 Debt securities	..	28	49	64	87	201	247	226
56 Loans	..	2 858	4 150	4 591	4 796	2 743	3 209	3 807
57 Equity and investment fund shares/units	..	5 895	6 817	8 694	10 223	11 756	13 351	15 255
58 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59 Financial derivatives and employee stock options	..	0	0	0	0	0	0	0
60 Other accounts receivable	..	54 256	56 396	24 097	26 847	33 324	34 736	42 230
61 Financial liabilities	..	48 078	47 549	48 260	54 388	55 949	67 765	81 983
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	0	0	0	0	0	0	0
64 Debt securities	..	0	0	0	0	0	0	0
65 Loans	..	30 627	29 327	28 896	31 448	30 235	37 911	45 927
66 Equity and investment fund shares/units	..	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	..	0	0	0	0	1 221	2 700	3 898
68 Financial derivatives and employee stock options	..	0	0	0	0	0	0	..
69 Other accounts payable	..	17 451	18 222	19 364	22 940	24 494	27 154	32 159
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	2 025	6 731	2 494	3 541	3 947	4 394	6 479	..
2 Intermediate consumption	572	5 369	796	1 597	1 703	2 028	3 935	..
3 Value added, gross	1 454	1 363	1 698	1 944	2 244	2 366	2 544	..
4 Value added, net	1 404	1 363	1 487	1 784	1 925	2 193	2 362	..
Generation of income account								
5 Compensation of employees, payable	828	904	1 013	1 240	1 401	1 529	1 645	..
6 Operating surplus, net	0	0	0	0	0	0	0	..
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	..
8 Subsidies, payable	0	0	0	0	0	0	0	..
9 Interest, payable	0	0	0	0	0	0	0	..
10 Balance of primary incomes, net	7 599	6 078	6 035	7 085	7 640	8 441	8 952	..
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	..
12 Social contributions, receivable	88 872	99 431	116 244	133 152	157 736	179 713	213 459	..
13 Actual social contributions	..	..	..	..	..	..	..	..
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	14 737	16 935	19 281	29 956	24 439	26 270	18 166	..
16 Social benefits other than social transfers in kind, payable	75 337	80 554	99 995	106 869	121 509	137 377	156 038	..
17 Social transfers in kind (via market producers), payable	32 741	33 412	35 385	41 804	47 048	50 793	57 565	..
18 Other current transfers, payable	4 526	3 754	1 648	1 446	111	791	263	..
19 Disposable income, net	31 344	38 136	39 917	61 877	68 195	76 256	84 276	..
Use of disposable income account								
20 Final consumption expenditure	34 606	40 101	37 856	45 288	50 971	55 168	64 009	..
21 Individual consumption expenditure	34 305	39 751	37 526	44 418	50 659	54 800	63 369	..
22 Collective consumption expenditure	302	350	330	870	312	368	640	..
23 Saving, gross	-3 213	-1 965	2 272	16 749	17 543	21 262	20 449	..
24 Saving, net	-3 263	-1 965	2 060	16 589	17 224	21 088	20 267	..
Capital account								
25 Capital transfers, receivable	54	48	44	51	45	54	83	..
26 Capital transfers, payable	1	0	0	0	0	0	0	..
27 Gross capital formation	39	141	115	152	133	-211	477	..
28 Acquisitions less disposals of non-produced non-financial assets	79	18	7	27	238	453	77	..
29 Net lending (+)/Net borrowing (-)	-3 276	-2 077	2 194	16 621	17 217	21 073	19 978	..
30 Total expenditure	114 698	124 611	139 433	153 678	172 667	193 424	220 716	..
31 Total revenue	111 422	122 535	141 627	170 299	189 884	214 497	240 694	..

TURKEY

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million TRY

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	..	2 044	-16 478	50 965	8 756	6 969	19 866	45 531
33 Total financial assets	..	1 625	783	37 630	-9 780	5 722	20 149	48 713
34 Monetary gold and special drawing rights
35 Currency and deposits	..	-2 497	2 420	-905	3 929	1 415	-175	5 506
36 Debt securities	..	3 623	5 537	10 902	-1 755	16 052	12 552	8 461
37 Loans	..	-11 298	0	-3	0	54	0	0
38 Equity and investment fund shares/units	..	95	0	1	19	37	0	0
39 Insurance pension and standardised guarantees
40 Financial derivatives and employee stock options	0	0
41 Other accounts receivable	..	11 703	-7 175	27 636	-11 973	-11 836	7 773	34 746
42 Financial liabilities	..	-419	17 261	-13 335	-18 536	-1 247	283	3 181
43 Monetary gold and special drawing rights
44 Currency and deposits	..	0	0	0	0	0	0	0
45 Debt securities	..	0	0	0	0	0	0	0
46 Loans	..	70	-1	-235	-1	-1	-1	-1
47 Equity and investment fund shares/units	..	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	..	0	0	0	0	0	0	0
49 Financial derivatives and employee stock options
50 Other accounts payable	..	-489	17 262	-13 100	-18 535	-1 246	285	3 182
Financial balance sheet								
51 Financial net worth	..	75 321	58 843	109 808	118 564	125 532	144 733	138 369
52 Financial assets	..	103 582	104 365	141 995	132 215	137 936	157 420	150 525
53 Monetary gold and special drawing rights
54 Currency and deposits	..	6 950	9 370	8 465	12 394	13 809	13 632	10 911
55 Debt securities	..	47 556	53 093	63 995	62 240	78 292	90 843	94 025
56 Loans	..	3	3	0	0	54	54	0
57 Equity and investment fund shares/units	..	144	144	145	164	200	200	199
58 Insurance pension and standardised guarantees
59 Financial derivatives and employee stock options	..	0	0	0	0	0	0	0
60 Other accounts receivable	..	48 929	41 755	69 391	57 417	45 581	52 691	45 390
61 Financial liabilities	..	28 261	45 522	32 187	13 651	12 404	12 687	12 156
62 Monetary gold and special drawing rights
63 Currency and deposits	..	0	0	0	0	0	0	0
64 Debt securities	..	0	0	0	0	0	0	0
65 Loans	..	245	244	9	8	7	6	9
66 Equity and investment fund shares/units	..	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	..	0	0	0	0	0	0	0
68 Financial derivatives and employee stock options	..	0	0	0	0	0	0	..
69 Other accounts payable	..	28 016	45 278	32 178	13 643	12 397	12 682	12 147

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/0403e>.

Source: State Institute of Statistics (TURKSTAT) via Eurostat.

TURKEY

Table II. Detailed taxes and social contribution receipts

Million TRY

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	275 253	328 065	389 344	435 933	510 351	565 319	655 224	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	183 362	225 319	269 038	298 014	347 357	379 985	435 641	..
4 Taxes on production and imports	118 935	153 256	183 085	200 841	242 916	256 444	300 211	..
5 Taxes on products	112 940	144 971	173 901	190 276	230 614	242 288	284 336	..
6 Value added type taxes	47 955	63 170	79 034	82 047	101 413	103 514	121 677	..
7 Taxes and duties on imports, excluding VAT	26 374	33 493	37 164	39 834	50 160	51 018	58 502	..
8 Import duties	..	..	..	..	..	..	..	..
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	38 611	48 308	57 703	68 396	79 041	87 757	104 157	..
17 Excise duties and consumption taxes	..	..	..	..	..	..	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	..	..	..	..	..	..	..	..
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	5 995	8 285	9 184	10 565	12 301	14 156	15 875	..
30 Taxes on land, buildings or other structures	..	..	..	..	..	..	..	..
31 Taxes on the use of fixed assets	..	..	..	..	..	..	..	..
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	..	..	..	..	..	..	..	..
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	..	..	..	..	..	..	..	..
38 Current taxes on income and wealth	64 257	71 846	85 696	96 876	104 092	123 120	134 995	..
39 Taxes on income	57 508	64 546	76 754	87 180	93 494	110 786	121 256	..
40 Taxes on individual or household income including holding gains	38 335	41 094	50 291	57 611	65 440	75 271	87 043	..
41 Taxes on individual or household income excl. holding gains	..	..	..	..	..	..	..	..
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	18 649	23 010	25 920	28 943	27 348	34 734	33 375	..
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	..	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	403	442	542	625	705	782	838	..
49 Other taxes on income n.e.c.	121	0	1	0	0	0	0	..
50 Other current taxes	6 749	7 300	8 941	9 696	10 598	12 334	13 739	..
51 Current taxes on capital	566	871	1 269	1 407	1 372	2 295	2 127	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	2 195	2 601	2 990	3 231	3 780	4 234	5 171	..
55 Taxes on international transactions	304	303	471	348	291	347	167	..
56 Other current taxes n.e.c.	3 684	3 526	4 211	4 710	5 155	5 458	6 273	..
57 Capital taxes	171	217	257	297	349	420	434	..
58 Taxes on capital transfers	..	..	..	..	..	..	..	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	..	..	..	..	..	..	..	..
62 Employers' actual social contributions	88 855	99 414	108 091	126 257	152 141	170 972	202 453	..
63 Compulsory	..	..	..	..	..	..	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	..	..	..	..	..	..	..	..
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

TURKEY

Table II. Detailed taxes and social contribution receipts (cont.)

Million TRY

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	182 097	222 230	265 466	294 090	342 987	373 428	428 938	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	179 999	219 913	262 532	290 578	339 132	369 382	424 451	..
4 Taxes on production and imports	116 133	148 720	177 848	194 813	236 062	248 137	291 149	..
5 Taxes on products	112 411	143 599	172 386	188 602	228 658	240 241	282 106	..
6 Other taxes on production	3 723	5 120	5 462	6 211	7 404	7 896	9 043	..
7 Current taxes on income and wealth	63 695	70 975	84 427	95 468	102 721	120 825	132 868	..
8 Taxes on income	57 508	64 546	76 754	87 180	93 494	110 786	121 256	..
9 Other current taxes	6 187	6 430	7 672	8 289	9 227	10 039	11 612	..
10 Capital taxes	171	217	257	297	349	420	434	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	4 284	6 404	7 635	8 691	9 629	12 178	12 827	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	3 363	5 407	6 506	7 435	8 225	10 602	11 189	..
4 Taxes on production and imports	2 801	4 536	5 237	6 028	6 853	8 307	9 062	..
5 Taxes on products	529	1 371	1 515	1 674	1 956	2 048	2 230	..
6 Other taxes on production	2 272	3 165	3 721	4 355	4 897	6 259	6 832	..
7 Current taxes on income and wealth	562	870	1 269	1 407	1 371	2 295	2 127	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	562	870	1 269	1 407	1 371	2 295	2 127	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	88 871	99 431	116 244	133 152	157 736	179 713	213 459	..
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	0	0	0	0	0	0	0	..
4 Taxes on production and imports	0	0	0	0	0	0	0	..
5 Taxes on products	0	0	0	0	0	0	0	..
6 Other taxes on production	0	0	0	0	0	0	0	..
7 Current taxes on income and wealth	0	0	0	0	0	0	0	..
8 Taxes on income	0	0	0	0	0	0	0	..
9 Other current taxes	0	0	0	0	0	0	0	..
10 Capital taxes	0	0	0	0	0	0	0	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/c38cf>.

Source: State Institute of Statistics (TURKSTAT) via Eurostat.

UNITED KINGDOM

Table I. General government account (SNA 2008, simplified presentation)

Million GBP

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	188 525	195 165	195 301	197 169	193 852	198 454	201 856	208 220
b	Saving, net	-106 297	-108 745	-89 604	-99 547	-71 108	-71 986	-50 977	-29 838
c	Net lending (+)/Net borrowing (-)	-154 836	-148 784	-122 168	-137 379	-94 569	-99 983	-80 536	-57 951
d	Total revenue	572 085	606 286	633 083	637 507	679 646	693 393	719 962	757 175
	<i>of which:</i>								
e	Total tax receipts	395 941	427 174	452 572	452 116	469 919	486 610	504 922	533 665
f	Actual social contributions	117 270	120 942	125 219	128 073	130 777	133 714	141 325	149 941
g	Total expenditure	726 921	755 070	755 251	774 886	774 215	793 376	800 498	815 126
	<i>of which:</i>								
h	Interest	28 322	45 421	51 783	48 448	49 634	49 011	43 887	48 033
i	Compensation of employees	165 831	171 273	170 022	170 669	166 465	170 208	172 736	178 527
j	Social benefits and transfers in kind	255 817	266 530	274 806	286 561	290 946	300 065	304 563	312 014
k	Gross fixed capital formation	50 729	50 540	48 287	46 155	45 656	50 801	50 998	52 090
l	Total liabilities (consolidated)	1 179 358	1 412 349	1 693 423	1 803 489	1 797 397	2 073 798	2 120 374	2 377 619
m	Financial net worth	-756 421	-887 231	-1 170 784	-1 232 421	-1 249 407	-1 507 258	-1 555 584	-1 785 259
n	Deficit/Surplus	-154 836	-148 784	-122 168	-137 379	-94 569	-99 983	-80 536	-57 951
o	Maastricht debt	979 797	1 194 338	1 328 779	1 424 798	1 499 789	1 604 784	1 665 978	1 731 392
p	Gross domestic product	1 529 536	1 579 877	1 635 062	1 685 225	1 752 554	1 837 062	1 888 737	1 963 311
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	337 290	343 189	340 833	344 906	348 878	357 475	363 998	367 886
2	Market output and output for own final use	3 787	4 778	4 336	4 380	4 319	4 348	4 304	4 405
3	Non-market output	333 503	338 411	336 497	340 526	344 559	353 127	359 694	363 481
4	Payments for non-market output	40 642	40 339	38 620	36 691	39 302	40 801	42 430	43 607
5	Non-market output, other	292 861	298 072	297 877	303 835	305 257	312 326	317 264	319 874
6	Market output and payments for non-market output (2 + 4)	44 429	45 117	42 956	41 071	43 621	45 149	46 734	48 012
7	Intermediate consumption	148 765	148 024	145 532	147 737	155 026	159 021	162 142	159 666
8	Value added, gross	188 525	195 165	195 301	197 169	193 852	198 454	201 856	208 220
9	Consumption of fixed capital	22 694	23 892	25 279	26 500	27 387	28 246	29 120	29 693
10	Value added, net	165 831	171 273	170 022	170 669	166 465	170 208	172 736	178 527
Generation of income account									
11	Compensation of employees, payable	165 831	171 273	170 022	170 669	166 465	170 208	172 736	178 527
12	Other taxes on production, payable	0	0	0	0	0	0	0	0
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	166 035	191 189	206 754	212 488	222 136	233 723	241 140	252 182
16	Subsidies, payable	9 374	9 165	7 985	9 061	8 910	9 891	11 641	13 150
17	Property income, receivable	8 501	7 645	8 309	10 708	27 545	17 332	17 830	18 723
18	Property income, payable	28 322	45 421	51 783	48 448	49 634	49 011	43 887	48 033
19	Interest, payable	28 322	45 421	51 783	48 448	49 634	49 011	43 887	48 033
20	Other property income, payable	..	..	..	..	..	..	..	..
21	Balance of primary incomes, net	136 840	144 248	155 295	165 687	191 137	192 153	203 442	209 722
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	225 731	233 814	243 251	236 802	243 865	249 364	259 675	276 365
23	Social contributions, receivable	119 334	122 458	126 532	129 396	132 038	135 130	142 873	151 242
24	Actual social contributions	117 270	120 942	125 219	128 073	130 777	133 714	141 325	149 935
25	Imputed social contributions	..	..	..	..	..	..	..	..
26	Other current transfers, receivable	1 533	1 760	1 417	2 591	3 380	4 906	4 178	3 509
27	Current taxes on income and wealth, payable	1 189	1 236	1 356	1 389	1 389	1 389	1 389	1 389
28	Social benefits other than social transfers in kind, payable	217 679	227 251	234 249	245 220	249 527	255 209	260 604	263 687
29	Social transfers in kind (via market producers), payable	38 138	39 279	40 557	41 341	41 419	44 856	43 959	48 327
30	Social benefits and transfers in kind (via market producers), payable	255 817	266 530	274 806	286 561	290 946	300 065	304 563	312 014
31	Other current transfers, payable	39 868	45 187	42 060	42 238	43 936	39 759	37 929	37 399
32	Disposable income, net	224 702	228 606	248 830	245 629	275 568	285 196	310 246	338 363
Use of disposable income account									
33	Final consumption expenditure	330 999	337 351	338 434	345 176	346 676	357 182	361 223	368 201
34	Individual consumption expenditure	204 991	208 623	210 762	215 719	219 308	227 698	229 816	236 668
35	Collective consumption expenditure	126 008	128 728	127 672	129 457	127 368	129 484	131 407	131 533
36	Adjustment for net equity of households in pension funds	..	..	..	..	..	..	..	..
37	Saving, gross	-83 603	-84 853	-64 325	-73 047	-43 721	-43 740	-21 857	-145
38	Saving, net	-106 297	-108 745	-89 604	-99 547	-71 108	-71 986	-50 977	-29 838
Capital account									
39	Consumption of fixed capital	22 694	23 892	25 279	26 500	27 387	28 246	29 120	29 693
40	Capital transfers, receivable	6 522	4 303	3 864	4 451	7 061	7 789	7 532	7 142
41	Capital taxes	4 206	2 642	2 936	3 129	4 255	3 886	4 442	4 801
42	Other capital transfers and investment grants, receivable	2 316	1 661	928	1 322	2 806	3 903	3 090	2 341
43	Capital transfers, payable	28 097	18 830	14 925	24 539	14 059	15 520	17 923	16 279
44	Gross capital formation and acquisitions of non-produced assets	49 658	49 404	46 782	44 244	43 850	48 512	48 288	48 669
45	Gross capital formation	50 794	50 572	48 256	46 120	45 688	50 828	50 793	51 882
46	Gross fixed capital formation	50 729	50 540	48 287	46 155	45 656	50 801	50 998	52 090
47	Changes in inv. and acquisitions less disposals of valuables	65	32	-31	-35	32	27	-205	-208
48	Acquisitions less disposals of non-produced non-financial assets	-1 136	-1 168	-1 474	-1 876	-1 838	-2 316	-2 505	-3 213
49	Net lending (+)/Net borrowing (-)	-154 836	-148 784	-122 168	-137 379	-94 569	-99 983	-80 536	-57 951
50	Total expenditure	726 921	755 070	755 251	774 886	774 215	793 376	800 498	815 126
51	Total revenue	572 085	606 286	633 083	637 507	679 646	693 393	719 962	757 175

UNITED KINGDOM

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million GBP

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-160 416	-150 172	-123 978	-139 048	-98 012	-103 032	-81 900	-64 403
53 Total financial assets	51 752	-4 601	14 166	19 350	-24 587	12 604	-2 451	23 634
54 Monetary gold and special drawing rights	8 522	18	333	111	43	-14	55	-1 397
55 Currency and deposits	8 304	-12 779	12 211	9 600	5 390	6 407	-4 404	1 110
56 Debt securities	-7 930	6 679	7 555	1 754	-3 563	6 244	16 832	8 141
57 Loans	7 132	157	-3 457	3 917	1 058	5 961	-2 782	12 797
58 Equity and investment fund shares/units	35 559	-712	-1 121	1 263	-29 471	-8 217	-14 122	-4 349
59 Insurance pension and standardised guarantees	-144	-65	-17	13	-23	0	-35	15
60 Financial derivatives and employee stock options	619	-271	-133	587	-11	-855	-1 219	894
61 Other accounts receivable	-310	2 372	-1 205	2 105	1 990	3 078	3 224	6 423
62 Financial liabilities	212 168	145 571	138 144	158 398	73 425	115 636	79 449	88 037
63 Monetary gold and special drawing rights	8 654	0	0	0	0	0	0	0
64 Currency and deposits	8 046	-5 809	8 078	-2 095	-7 066	18 305	10 941	17 892
65 Debt securities	220 054	163 504	129 129	109 811	79 355	86 958	59 601	66 089
66 Loans	-29 212	-2 596	-1 312	1 727	672	1 733	7 839	-4 431
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
68 Insurance pension and standardised guarantees	1 540	1 809	1 841	1 912	2 093	2 054	1 994	2 144
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
70 Other accounts payable	3 086	-11 337	408	47 043	-1 629	6 586	-926	6 343
Financial balance sheet								
71 Financial net worth	-756 421	-887 231	-1 170 784	-1 232 421	-1 249 407	-1 507 258	-1 555 584	-1 785 259
72 Financial assets	422 937	525 118	522 639	571 068	547 990	566 540	564 790	592 360
73 Monetary gold and special drawing rights	15 701	18 159	19 250	19 342	16 267	16 677	16 215	18 258
74 Currency and deposits	88 379	64 279	75 748	83 881	86 153	86 892	81 643	86 254
75 Debt securities	29 958	46 866	53 852	54 070	48 769	54 655	70 894	88 345
76 Loans	47 533	140 049	136 889	141 276	141 052	145 540	143 439	156 396
77 Equity and investment fund shares/units	174 804	197 691	179 627	213 406	195 330	200 497	186 911	181 859
78 Insurance pension and standardised guarantees	731	701	684	697	674	674	639	654
79 Financial derivatives and employee stock options	-275	2 038	2 739	3 287	2 938	2 095	2 073	-6 470
80 Other accounts receivable	66 106	55 335	53 850	55 109	56 807	59 510	62 976	67 064
81 Financial liabilities	1 179 358	1 412 349	1 693 423	1 803 489	1 797 397	2 073 798	2 120 374	2 377 619
82 Monetary gold and special drawing rights	9 810	10 098	10 063	9 637	9 450	9 406	9 476	11 072
83 Currency and deposits	127 775	126 925	134 559	132 440	125 324	143 447	154 375	172 394
84 Debt securities	880 156	1 129 349	1 392 000	1 479 092	1 485 162	1 747 483	1 767 799	2 032 863
85 Loans	28 077	26 786	27 482	27 065	29 097	31 997	37 946	39 266
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
87 Insurance pension and standardised guarantees	92 038	74 174	84 975	73 378	67 732	62 271	68 551	44 595
88 Financial derivatives and employee stock options	658	2 740	3 349	2 439	1 305	1 123	2 216	1 680
89 Other accounts payable	40 844	42 277	40 995	79 438	79 327	78 071	80 011	75 749
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	194 189	199 895	202 579	210 804	215 998	224 510	230 674	234 877
2 Intermediate consumption	89 398	90 548	89 970	93 122	98 362	100 509	103 236	101 321
3 Value added, gross	104 791	109 347	112 609	117 682	117 636	124 001	127 438	133 556
4 Value added, net	89 987	93 832	96 192	100 547	100 139	106 158	109 218	115 267
Generation of income account								
5 Compensation of employees, payable	89 987	93 832	96 192	100 547	100 139	106 158	109 218	115 267
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	165 718	190 692	206 190	211 907	221 533	233 048	240 393	251 288
8 Subsidies, payable	5 879	6 121	5 547	7 196	7 379	8 214	9 855	11 249
9 Interest, payable	28 023	45 097	51 429	48 089	49 320	48 557	43 346	47 391
10 Balance of primary incomes, net	141 751	148 709	158 583	169 880	193 077	194 505	206 005	212 339
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	200 674	208 230	217 370	210 583	216 634	221 242	230 701	246 139
12 Social contributions, receivable	115 991	119 343	123 503	126 317	129 172	132 240	139 937	148 436
13 Actual social contributions	114 988	118 592	122 848	125 669	128 542	131 518	139 103	147 717
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	654	724	703	1 720	2 494	4 110	3 339	2 682
16 Social benefits other than social transfers in kind, payable	192 419	200 155	205 705	215 096	218 793	223 874	228 723	231 905
17 Social transfers in kind (via market producers), payable	24 082	23 881	25 238	25 760	25 464	28 838	27 592	31 464
18 Other current transfers, payable	164 171	176 941	168 438	170 185	165 009	163 299	158 506	150 632
19 Disposable income, net	102 480	99 910	126 016	123 219	157 575	164 924	192 753	227 059
Use of disposable income account								
20 Final consumption expenditure	199 552	204 973	210 054	220 337	223 079	234 382	238 318	245 359
21 Individual consumption expenditure	120 684	123 732	129 299	135 867	138 590	147 353	150 640	157 430
22 Collective consumption expenditure	78 868	81 241	80 755	84 470	84 489	87 029	87 678	87 929
23 Saving, gross	-82 268	-89 548	-67 621	-79 983	-48 007	-51 615	-27 345	-11
24 Saving, net	-97 072	-105 063	-84 038	-97 118	-65 504	-69 458	-45 565	-18 300
Capital account								
25 Capital transfers, receivable	5 732	3 697	3 212	17 017	6 280	6 690	7 300	6 038
26 Capital transfers, payable	38 767	29 112	25 318	38 874	22 113	24 612	27 043	25 383
27 Gross capital formation	31 580	31 373	29 121	28 346	28 880	33 117	32 469	32 630
28 Acquisitions less disposals of non-produced non-financial assets	-165	-86	-219	-399	-419	-702	-484	-877
29 Net lending (+)/Net borrowing (-)	-146 718	-146 250	-118 629	-129 787	-92 301	-101 952	-79 073	-51 109
30 Total expenditure	664 141	696 974	696 739	726 816	715 040	736 476	739 504	746 365
31 Total revenue	517 423	550 724	578 110	597 029	622 739	634 524	660 431	695 256

UNITED KINGDOM

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million GBP

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-152 144	-146 292	-118 965	-130 140	-94 199	-102 551	-77 653	-55 232
33 Total financial assets	79 941	10 878	-11 977	36 874	-14 668	19 708	-2 699	36 403
34 Monetary gold and special drawing rights	8 522	18	333	111	43	-14	55	-1 397
35 Currency and deposits	15 171	-15 079	12 543	5 261	6 822	5 664	-8 310	2 193
36 Debt securities	-7 762	10 850	5 189	1 484	-3 514	2 189	16 540	8 383
37 Loans	26 416	44 660	-32 215	11 144	7 760	11 421	-4 254	14 099
38 Equity and investment fund shares/units	36 176	-344	-905	2 017	-29 692	-7 689	-13 397	-2 211
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
40 Financial derivatives and employee stock options	619	-271	-133	587	-11	-855	-1 219	894
41 Other accounts receivable	799	-28 956	3 211	16 270	3 924	8 992	7 886	14 442
42 Financial liabilities	232 085	157 170	106 988	167 014	79 531	122 259	74 954	91 635
43 Monetary gold and special drawing rights	8 654	0	0	0	0	0	0	0
44 Currency and deposits	9 278	-8 438	9 238	-2 094	-7 878	18 066	10 859	17 987
45 Debt securities	219 326	168 354	125 752	109 392	80 670	84 069	58 650	63 880
46 Loans	-7 123	40 306	-30 600	1 151	8 630	8 687	8 936	-1 007
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48 Insurance pension and standardised guarantees	0	0	0	0	0	27	14	0
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50 Other accounts payable	1 950	-43 052	2 598	58 565	-1 891	11 410	-3 505	10 775
Financial balance sheet								
51 Financial net worth	-724 357	-872 065	-1 144 564	-1 216 267	-1 235 456	-1 501 690	-1 542 316	-1 787 901
52 Financial assets	328 637	429 738	427 522	474 339	453 825	466 870	462 470	496 178
53 Monetary gold and special drawing rights	15 701	18 159	19 250	19 342	16 267	16 677	16 215	18 258
54 Currency and deposits	64 119	38 151	49 702	51 859	56 372	55 774	46 427	51 797
55 Debt securities	28 095	45 142	52 338	52 652	47 356	51 880	67 755	85 591
56 Loans	91 352	186 264	183 037	193 804	193 382	196 966	193 730	207 472
57 Equity and investment fund shares/units	59 710	80 026	60 030	91 679	71 161	73 034	57 301	51 538
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	0
59 Financial derivatives and employee stock options	-275	2 038	2 739	3 287	2 938	2 095	2 073	-6 470
60 Other accounts receivable	69 935	59 958	60 426	61 716	66 349	70 444	78 969	87 992
61 Financial liabilities	1 052 994	1 301 803	1 572 086	1 690 606	1 689 281	1 968 560	2 004 786	2 284 079
62 Monetary gold and special drawing rights	9 810	10 098	10 063	9 637	9 450	9 406	9 476	11 072
63 Currency and deposits	130 862	127 830	136 601	134 480	126 549	144 408	155 254	173 361
64 Debt securities	879 475	1 129 505	1 391 341	1 478 494	1 485 347	1 747 383	1 766 850	2 029 654
65 Loans	12 463	10 051	10 709	9 702	10 146	10 683	15 836	15 890
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67 Insurance pension and standardised guarantees	0	0	0	0	0	27	41	41
68 Financial derivatives and employee stock options	658	2 740	3 349	2 439	1 305	1 123	2 216	1 680
69 Other accounts payable	19 726	21 579	20 023	55 854	56 484	55 530	55 113	52 381
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	143 101	143 294	138 254	134 102	132 880	132 965	133 324	133 009
2 Intermediate consumption	59 367	57 476	55 562	54 615	56 664	58 512	58 906	58 345
3 Value added, gross	83 734	85 818	82 692	79 487	76 216	74 453	74 418	74 664
4 Value added, net	75 844	77 441	73 830	70 122	66 326	64 050	63 518	63 260
Generation of income account								
5 Compensation of employees, payable	75 844	77 441	73 830	70 122	66 326	64 050	63 518	63 260
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	317	497	564	581	603	675	747	894
8 Subsidies, payable	3 495	3 044	2 438	1 865	1 531	1 677	1 786	1 901
9 Interest, payable	3 277	3 265	3 192	5 014	3 303	3 408	3 537	3 475
10 Balance of primary incomes, net	-4 911	-4 461	-3 288	-4 193	-1 940	-2 352	-2 563	-2 617
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	25 057	25 584	25 881	26 219	27 231	28 122	28 974	30 226
12 Social contributions, receivable	3 343	3 115	3 029	3 079	2 866	2 890	2 936	2 806
13 Actual social contributions	2 282	2 350	2 371	2 404	2 235	2 196	2 222	2 218
14 Imputed social contributions	..	..	..	..	..	..	..	..
15 Other current transfers, receivable	125 587	133 346	127 636	129 319	122 544	124 869	121 965	114 605
16 Social benefits other than social transfers in kind, payable	25 260	27 096	28 544	30 124	30 734	31 335	31 881	31 782
17 Social transfers in kind (via market producers), payable	14 056	15 398	15 319	15 581	15 955	16 018	16 367	16 863
18 Other current transfers, payable	405	556	544	501	585	533	549	545
19 Disposable income, net	122 222	128 696	122 814	122 410	117 993	120 272	117 493	111 304
Use of disposable income account								
20 Final consumption expenditure	131 447	132 378	128 380	124 839	123 597	122 800	122 905	122 842
21 Individual consumption expenditure	84 307	84 891	81 463	79 852	80 718	80 345	79 176	79 238
22 Collective consumption expenditure	47 140	47 487	46 917	44 987	42 879	42 455	43 729	43 604
23 Saving, gross	-1 335	4 695	3 296	6 936	4 286	7 875	5 488	-134
24 Saving, net	-9 225	-3 682	-5 566	-2 429	-5 604	-2 528	-5 412	-11 538
Capital account								
25 Capital transfers, receivable	14 271	13 552	14 170	19 298	12 374	13 109	14 202	13 002
26 Capital transfers, payable	2 811	2 664	3 125	17 529	3 539	2 918	4 850	2 794
27 Gross capital formation	19 214	19 199	19 135	17 774	16 808	17 711	18 324	19 252
28 Acquisitions less disposals of non-produced non-financial assets	-971	-1 082	-1 255	-1 477	-1 419	-1 614	-2 021	-2 336
29 Net lending (+)/Net borrowing (-)	-8 118	-2 534	-3 539	-7 592	-2 268	1 969	-1 463	-6 842
30 Total expenditure	203 947	206 293	201 790	213 037	195 415	195 937	199 086	197 270
31 Total revenue	195 829	203 759	198 251	205 445	193 147	197 906	197 623	190 428

UNITED KINGDOM

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million GBP

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-8 272	-3 880	-5 013	-8 908	-3 813	-481	-4 247	-9 171
33	Total financial assets	-5 994	906	1 091	6 710	1 291	4 728	6 399	-2 023
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
35	Currency and deposits	-5 635	-329	828	4 340	-2 244	504	3 824	-988
36	Debt securities	-975	685	-415	527	1 982	1 663	-68	-2 094
37	Loans	1 853	1 021	1 355	2 623	1 361	2 215	2 699	2 953
38	Equity and investment fund shares/units	-617	-368	-216	-754	221	-528	-725	-2 138
39	Insurance pension and standardised guarantees	-144	-65	-17	13	-23	0	-35	15
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
41	Other accounts receivable	-476	-38	-444	-39	-6	874	704	229
42	Financial liabilities	2 278	4 786	6 104	15 618	5 104	5 209	10 646	7 148
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
44	Currency and deposits	0	0	0	0	0	0	0	0
45	Debt securities	-79	6	596	676	716	497	591	357
46	Loans	-952	2 622	1 885	10 426	105	721	130	831
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
48	Insurance pension and standardised guarantees	1 540	1 809	1 841	1 912	2 093	2 027	1 980	2 144
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
50	Other accounts payable	1 769	349	1 782	2 604	2 190	1 964	7 945	3 816
Financial balance sheet									
51	Financial net worth	-32 064	-15 166	-26 220	-16 154	-13 951	-5 568	-13 268	2 642
52	Financial assets	153 429	157 167	160 531	171 822	173 583	181 908	190 798	190 425
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
54	Currency and deposits	27 347	27 033	28 088	34 062	31 006	32 079	36 095	35 424
55	Debt securities	2 209	2 890	2 460	3 102	4 597	6 170	6 275	4 052
56	Loans	6 665	7 527	8 795	11 366	12 275	13 786	15 754	17 306
57	Equity and investment fund shares/units	115 094	117 665	119 597	121 727	124 169	127 463	129 610	130 321
58	Insurance pension and standardised guarantees	731	701	684	697	674	674	639	654
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
60	Other accounts receivable	1 383	1 351	907	868	862	1 736	2 425	2 668
61	Financial liabilities	185 493	172 333	186 751	187 976	187 534	187 476	204 066	187 783
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	0
63	Currency and deposits	0	0	0	0	0	0	0	0
64	Debt securities	1 027	1 010	1 605	2 282	2 999	3 495	4 085	4 507
65	Loans	66 098	70 477	71 716	81 257	83 556	86 526	88 155	91 758
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	0
67	Insurance pension and standardised guarantees	92 038	74 174	84 975	73 378	67 732	62 244	68 510	44 554
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	0
69	Other accounts payable	26 330	26 672	28 455	31 059	33 247	35 211	43 316	46 964

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/4c8f6>.

Source: Office for National Statistics (ONS) via Eurostat.

UNITED KINGDOM

Table II. Detailed taxes and social contribution receipts

Million GBP

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	515 275	549 632	579 104	581 512	601 957	621 740	647 795	685 002
2 Total tax receipts and actual social contributions	513 211	548 116	577 791	580 189	600 696	620 324	646 247	683 606
3 Total tax receipts	395 941	427 174	452 572	452 116	469 919	486 610	504 922	533 665
4 Taxes on production and imports	166 004	190 718	206 385	212 185	221 799	233 360	240 791	251 810
5 Taxes on products	141 055	161 841	179 600	183 678	191 965	202 673	209 236	219 590
6 Value added type taxes	79 862	95 865	111 437	113 859	118 234	124 211	129 177	133 671
7 Taxes and duties on imports, excluding VAT	0	0	0	0	0	0	0	0
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	0	0	0	0	0	0	0	0
10 Levies on imported agricultural products	0	0	0	0	0	0	0	0
11 Monetary compensatory amounts on imports	0	0	0	0	0	0	0	0
12 Excise duties	0	0	0	0	0	0	0	0
13 General sales taxes	0	0	0	0	0	0	0	0
14 Taxes on specific services	0	0	0	0	0	0	0	0
15 Profits of import monopolies	0	0	0	0	0	0	0	0
16 Taxes on products, except VAT, import and export taxes	61 193	65 976	68 163	69 819	73 731	78 462	80 059	85 919
17 Excise duties and consumption taxes	49 072	51 592	53 228	54 665	55 773	57 690	58 839	60 536
18 Stamp taxes	0	0	0	0	0	0	0	0
19 Taxes on financial and capital transactions	7 141	9 098	8 831	8 918	11 540	14 067	13 789	16 023
20 Car registration taxes	122	123	120	125	138	151	169	171
21 Taxes on entertainment	0	0	0	0	0	0	0	0
22 Taxes on lotteries, gambling and betting	2 566	2 717	2 999	3 039	3 182	3 429	3 766	4 042
23 Taxes on insurance premiums	2 259	2 401	2 942	3 022	3 018	2 964	3 294	4 827
24 Other taxes on specific services	33	45	43	46	44	57	55	61
25 General sales or turnover taxes	0	0	0	0	0	0	0	0
26 Profits of fiscal monopolies	0	0	0	0	0	0	0	0
27 Export duties and monetary compensatory amounts on exports	0	0	0	0	0	0	0	0
28 Other taxes on products n.e.c.	0	0	0	4	36	104	147	259
29 Other taxes on production	24 949	28 877	26 785	28 507	29 834	30 687	31 555	32 220
30 Taxes on land, buildings or other structures	22 040	22 464	23 505	24 696	25 652	26 231	26 860	27 650
31 Taxes on the use of fixed assets	1 415	1 464	1 682	1 812	1 870	2 047	2 134	2 234
32 Total wage bill and payroll taxes	0	3 413	0	0	0	0	0	0
33 Taxes on international transactions	0	0	0	0	0	0	0	0
34 Business and professional licences	1 449	1 344	1 283	1 373	1 366	1 422	1 408	1 430
35 Taxes on pollution	45	192	315	626	946	987	1 153	906
36 Under-compensation of VAT (flat rate system)	0	0	0	0	0	0	0	0
37 Other taxes on production n.e.c.	0	0	0	0	0	0	0	0
38 Current taxes on income and wealth	225 731	233 814	243 251	236 802	243 865	249 364	259 689	277 054
39 Taxes on income	191 287	198 518	205 814	199 237	204 453	208 762	217 827	234 170
40 Taxes on individual or household income including holding gains	151 455	152 573	157 674	153 800	159 116	162 786	171 447	179 113
41 Taxes on individual or household income excl. holding gains	143 640	150 056	154 074	149 466	155 214	158 872	165 865	172 053
42 Taxes on individual or household holding gains	7 815	2 517	3 600	4 334	3 902	3 914	5 582	7 060
43 Taxes on income or profits of corporations including holding gains	39 832	45 945	48 140	45 437	45 337	45 976	46 380	55 057
44 Taxes on income or profits of corporations excl. holding gains	38 541	44 602	47 238	44 300	43 887	44 342	44 602	53 917
45 Taxes on holding gains of corporations	1 291	1 343	902	1 137	1 450	1 634	1 778	1 140
46 Other taxes on holding gains	0	0	0	0	0	0	0	0
47 Taxes on holding gains	9 106	3 860	4 502	5 471	5 352	5 548	7 360	8 200
48 Taxes on winnings from lottery or gambling	0	0	0	0	0	0	0	0
49 Other taxes on income n.e.c.	0	0	0	0	0	0	0	0
50 Other current taxes	34 444	35 296	37 437	37 565	39 412	40 602	41 862	42 884
51 Current taxes on capital	26 835	27 400	27 909	28 344	29 371	30 278	31 131	32 382
52 Poll taxes	0	0	0	0	0	0	0	0
53 Expenditure taxes	0	0	0	0	0	0	0	0
54 Payments by households for licences	7 609	7 896	7 629	7 580	7 689	7 471	7 368	7 391
55 Taxes on international transactions	0	0	0	0	0	0	0	0
56 Other current taxes n.e.c.	0	0	1 899	1 641	2 352	2 853	3 363	3 111
57 Capital taxes	4 206	2 642	2 936	3 129	4 255	3 886	4 442	4 801
58 Taxes on capital transfers	2 355	2 642	2 906	3 091	3 343	3 752	4 409	4 753
59 Capital levies	1 851	0	30	38	912	134	33	48
60 Other capital taxes n.e.c.	0	0	0	0	0	0	0	0
61 Actual social contributions	117 270	120 942	125 219	128 073	130 777	133 714	141 325	149 941
62 Employers' actual social contributions	70 351	73 170	75 075	75 714	78 015	80 453	84 741	90 359
63 Compulsory	55 967	57 494	59 800	62 247	63 545	65 381	67 992	72 908
64 Voluntary	14 384	15 676	15 275	13 467	14 470	15 072	16 749	17 451
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	37 971	39 475	41 396	41 939	42 209	43 278	45 186	47 941
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	..	..	..	..	..	..	..	..
72 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

UNITED KINGDOM

Table II. Detailed taxes and social contribution receipts (cont.)

Million GBP

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	486 558	520 436	549 630	551 633	571 257	590 053	615 138	650 960
2 Total tax receipts and actual social contributions	485 555	519 685	548 975	550 985	570 627	589 331	614 304	650 268
3 Total tax receipts	370 567	401 093	426 127	425 316	442 085	457 813	475 201	502 551
4 Taxes on production and imports	165 687	190 221	205 821	211 604	221 196	232 685	240 044	250 922
5 Taxes on products	141 055	161 841	179 600	183 674	191 929	202 569	209 089	219 331
6 Other taxes on production	24 632	28 380	26 221	27 930	29 267	30 116	30 955	31 591
7 Current taxes on income and wealth	200 674	208 230	217 370	210 583	216 634	221 242	230 715	246 828
8 Taxes on income	191 287	198 518	205 814	199 237	204 453	208 762	217 827	234 170
9 Other current taxes	9 387	9 712	11 556	11 346	12 181	12 480	12 888	12 658
10 Capital taxes	4 206	2 642	2 936	3 129	4 255	3 886	4 442	4 801
11 Actual social contributions	114 988	118 592	122 848	125 669	128 542	131 518	139 103	147 717
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0
II.4 LOCAL GOVERNMENT								
1 Total receipts	28 717	29 196	29 474	29 879	30 700	31 687	32 657	34 042
2 Total tax receipts and actual social contributions	27 656	28 431	28 816	29 204	30 069	30 993	31 943	33 338
3 Total tax receipts	25 374	26 081	26 445	26 800	27 834	28 797	29 721	31 114
4 Taxes on production and imports	317	497	564	581	603	675	747	888
5 Taxes on products	0	0	0	4	36	104	147	259
6 Other taxes on production	317	497	564	577	567	571	600	629
7 Current taxes on income and wealth	25 057	25 584	25 881	26 219	27 231	28 122	28 974	30 226
8 Taxes on income	0	0	0	0	0	0	0	0
9 Other current taxes	25 057	25 584	25 881	26 219	27 231	28 122	28 974	30 226
10 Capital taxes	0	0	0	0	0	0	0	0
11 Actual social contributions	2 282	2 350	2 371	2 404	2 235	2 196	2 222	2 224
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	0	0	0	0	0

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/b95c5>.

Source: Office for National Statistics (ONS) via Eurostat.

UNITED KINGDOM

Table III. Expenditure by function

Million GBP

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	727 117	755 419	756 210	776 188	777 312	796 068	801 538	..
2 General public services	62 930	82 997	90 475	87 049	93 510	92 543	84 940	..
3 Defence	38 864	40 697	40 860	40 356	39 328	39 359	39 859	..
4 Public order and safety	39 697	39 760	38 412	38 843	37 737	37 187	37 417	..
5 Economic affairs	61 816	52 348	49 180	59 374	54 299	55 338	57 211	..
6 Environment protection	15 097	15 373	14 519	13 963	13 517	14 798	14 724	..
7 Housing and community amenities	18 560	16 055	12 804	11 499	8 155	8 262	9 047	..
8 Health	118 109	121 072	121 788	124 464	129 879	137 694	142 714	..
9 Recreation, culture and religion	15 224	15 307	14 795	14 484	12 725	12 112	12 173	..
10 Education	98 298	102 602	97 858	95 976	93 505	97 665	95 796	..
11 Social protection	258 522	269 208	275 519	290 180	294 657	301 110	307 657	..
<i>of which:</i>								
12 Compensation of employees	166 401	172 352	171 185	172 114	168 695	172 909	174 250	..
13 General public services	11 442	11 452	11 032	11 344	11 357	11 705	11 260	..
14 Defence	12 859	13 168	13 354	13 053	12 234	11 746	12 130	..
15 Public order and safety	21 818	22 467	22 314	22 629	22 006	21 829	21 645	..
16 Economic affairs	7 327	7 972	7 286	7 274	7 820	7 821	7 648	..
17 Environment protection	2 810	3 049	2 852	2 418	2 335	2 363	2 308	..
18 Housing and community amenities	2 068	2 086	1 939	1 391	1 187	1 187	1 175	..
19 Health	50 617	53 349	54 005	56 000	54 273	57 250	58 971	..
20 Recreation, culture and religion	4 222	4 154	3 969	3 808	3 641	3 908	3 859	..
21 Education	39 695	40 964	41 051	40 639	40 480	41 805	41 928	..
22 Social protection	13 543	13 691	13 383	13 558	13 362	13 295	13 326	..
23 Gross capital formation	50 618	50 252	48 244	46 188	45 779	51 162	50 544	..
24 General public services	2 010	1 317	1 150	1 010	1 162	1 389	1 590	..
25 Defence	10 090	10 667	10 302	9 825	9 997	10 038	9 498	..
26 Public order and safety	2 775	2 221	1 912	1 528	1 326	1 286	1 324	..
27 Economic affairs	13 300	13 027	13 386	14 046	14 268	17 485	17 556	..
28 Environment protection	2 188	2 247	2 337	2 767	2 649	2 748	2 978	..
29 Housing and community amenities	1 200	859	813	917	952	995	893	..
30 Health	7 042	7 079	5 484	4 919	5 124	5 908	5 770	..
31 Recreation, culture and religion	2 847	2 924	2 685	1 419	1 044	403	417	..
32 Education	8 679	9 399	9 693	9 198	8 929	10 566	10 227	..
33 Social protection	487	512	482	559	328	344	291	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	663 308	695 976	695 611	725 562	714 166	734 921	735 970	..
2 General public services	75 123	93 261	100 451	95 990	99 480	97 197	88 466	..
3 Defence	38 814	40 644	40 794	40 298	39 258	39 297	39 796	..
4 Public order and safety	28 262	28 354	26 963	28 056	29 511	29 956	30 753	..
5 Economic affairs	51 513	41 002	39 232	51 317	44 219	45 637	47 498	..
6 Environment protection	7 320	7 500	6 540	6 671	6 284	7 590	7 164	..
7 Housing and community amenities	27 923	33 698	27 376	35 651	28 431	32 699	30 976	..
8 Health	119 365	121 577	123 295	124 737	129 792	137 345	142 952	..
9 Recreation, culture and religion	8 758	9 056	8 892	9 119	7 809	7 960	8 650	..
10 Education	79 457	82 168	78 061	78 918	76 878	81 024	78 248	..
11 Social protection	226 773	238 716	244 007	254 805	252 504	256 216	261 467	..
III.4 LOCAL GOVERNMENT								
1 Total expenditure	204 976	207 641	203 877	215 593	199 386	200 177	203 661	..
2 General public services	13 869	13 153	14 139	15 697	14 383	15 000	15 263	..
3 Defence	75	75	66	67	70	67	63	..
4 Public order and safety	19 782	19 935	19 423	20 192	18 867	18 480	18 619	..
5 Economic affairs	18 760	18 132	17 923	16 700	18 220	17 869	18 436	..
6 Environment protection	8 106	8 213	8 237	7 596	7 513	7 710	7 903	..
7 Housing and community amenities	11 841	10 415	9 582	22 041	6 121	6 390	7 881	..
8 Health	0	0	0	0	2 232	3 150	3 600	..
9 Recreation, culture and religion	6 642	6 532	6 120	5 684	5 210	4 613	3 933	..
10 Education	66 316	68 778	64 812	59 898	56 834	55 675	55 519	..
11 Social protection	59 585	62 408	63 575	67 718	69 936	71 223	72 444	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/6f67b>.

Source: Office for National Statistics (ONS) via Eurostat.

UNITED STATES

Table I. General government account (SNA 2008, simplified presentation)

Million USD

	2009	2010	2011	2012	2013	2014	2015	2016	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	1 972 811	2 044 101	2 079 467	2 105 764	2 133 630	2 184 872	2 242 253	2 296 321
b	Saving, net	-1 520 813	-1 564 529	-1 453 568	-1 305 669	-826 578	-773 125	-729 303	-861 583
c	Net lending (+)/Net borrowing (-)	-1 827 408	-1 797 676	-1 646 640	-1 430 740	-893 968	-832 483	-765 200	-919 967
d	Total revenue	4 369 573	4 627 562	4 845 447	5 035 299	5 571 966	5 800 774	6 049 519	6 123 329
	<i>of which:</i>								
e	Total tax receipts	2 416 712	2 598 645	2 861 058	3 007 785	3 252 141	3 449 021	3 625 966	3 662 985
f	Actual social contributions	960 586	979 605	912 060	946 007	1 100 324	1 150 987	1 203 630	1 241 417
g	Total expenditure	6 196 982	6 425 237	6 492 088	6 466 038	6 465 934	6 633 257	6 814 718	7 043 296
	<i>of which:</i>								
h	Interest	530 324	559 725	602 684	610 181	602 905	606 617	606 229	658 084
i	Compensation of employees	1 582 064	1 638 909	1 652 607	1 658 999	1 677 304	1 718 277	1 770 450	1 818 470
j	Social benefits and transfers in kind	2 124 856	2 298 257	2 327 297	2 341 548	2 405 748	2 518 111	2 651 461	2 731 894
k	Gross fixed capital formation	606 553	610 174	601 403	579 447	556 196	556 453	570 106	575 206
l	Total liabilities (consolidated)	15 342 821	17 494 926	18 994 209	20 121 879	20 780 398	21 591 330	22 679 481	23 630 712
m	Financial net worth	-11 859 034	-13 676 447	-15 368 147	-16 406 813	-16 767 225	-17 367 908	-18 201 347	-18 860 661
n	Deficit/Surplus	-1 827 408	-1 797 676	-1 646 640	-1 430 740	-893 968	-832 483	-765 200	-919 967
o	Maastricht debt	..	..	..	..	..	..	..	..
p	Gross domestic product	14 418 739	14 964 372	15 517 926	16 155 255	16 691 517	17 427 609	18 120 714	18 624 475
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	3 068 079	3 173 998	3 207 140	3 228 647	3 225 030	3 289 433	3 360 861	3 431 904
2	Market output and output for own final use	247 103	252 307	261 744	265 081	270 899	277 920	285 552	293 823
3	Non-market output	2 820 976	2 921 692	2 945 396	2 963 566	2 954 131	3 011 513	3 075 309	3 138 081
4	Payments for non-market output	378 914	399 483	414 534	419 416	430 405	448 822	464 509	479 993
5	Non-market output, other	2 442 062	2 522 209	2 530 862	2 544 150	2 523 726	2 562 691	2 610 800	2 658 088
6	Market output and payments for non-market output (2 + 4)	626 017	651 790	676 278	684 497	701 304	726 742	750 061	773 815
7	Intermediate consumption	1 095 268	1 129 897	1 127 673	1 122 882	1 091 400	1 104 561	1 118 609	1 135 583
8	Value added, gross	1 972 811	2 044 101	2 079 467	2 105 764	2 133 630	2 184 872	2 242 253	2 296 321
9	Consumption of fixed capital	421 955	436 418	456 691	472 352	481 942	491 661	496 133	499 948
10	Value added, net	1 550 857	1 607 682	1 622 776	1 633 413	1 651 688	1 693 211	1 746 119	1 796 373
Generation of income account									
11	Compensation of employees, payable	1 582 064	1 638 909	1 652 607	1 658 999	1 677 304	1 718 277	1 770 450	1 818 470
12	Other taxes on production, payable	0	0	0	0	0	0	0	0
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	-31 207	-31 227	-29 831	-25 586	-25 616	-25 066	-24 330	-22 097
Allocation of primary income account									
15	Taxes on production and imports, receivable	1 026 146	1 057 110	1 102 626	1 132 054	1 174 911	1 221 642	1 255 774	1 287 993
16	Subsidies, payable	58 348	55 861	60 065	58 035	59 269	58 089	57 253	61 795
17	Property income, receivable	182 243	213 290	209 165	214 048	316 812	246 481	235 372	217 648
18	Property income, payable	530 324	559 725	602 684	610 181	602 905	606 617	606 229	658 084
19	Interest, payable	530 324	559 725	602 684	610 181	602 905	606 617	606 229	658 084
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	588 510	623 587	619 211	652 300	803 934	778 350	803 334	763 664
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	1 365 648	1 522 010	1 744 054	1 856 736	2 051 100	2 203 585	2 344 824	2 349 486
23	Social contributions, receivable	969 365	989 033	922 208	956 186	1 109 762	1 160 525	1 213 201	1 250 453
24	Actual social contributions	960 586	979 605	912 060	946 007	1 100 324	1 150 987	1 203 630	1 241 417
25	Imputed social contributions	8 779	9 428	10 148	10 177	9 340	..	..	..
26	Other current transfers, receivable	175 237	174 804	176 737	170 130	191 948	218 005	224 918	218 428
27	Current taxes on income and wealth, payable	0	0	0	0	0	0	0	0
28	Social benefits other than social transfers in kind, payable	2 124 856	2 298 257	2 327 297	2 341 548	2 405 748	2 518 111	2 651 461	2 731 894
29	Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
30	Social benefits and transfers in kind (via market producers), payable	2 124 856	2 298 257	2 327 297	2 341 548	2 405 748	2 518 111	2 651 461	2 731 894
31	Other current transfers, payable	52 655	53 497	57 620	55 323	53 848	52 788	53 319	53 631
32	Disposable income, net	921 249	957 680	1 077 293	1 238 481	1 697 148	1 789 566	1 881 497	1 796 506
Use of disposable income account									
33	Final consumption expenditure	2 442 062	2 522 209	2 530 861	2 544 150	2 523 726	2 562 691	2 610 800	2 658 088
34	Individual consumption expenditure	979 090	998 130	1 003 500	1 012 540	1 035 620	1 073 690	1 108 820	1 143 150
35	Collective consumption expenditure	1 462 970	1 524 080	1 527 360	1 531 610	1 488 110	1 488 990	1 501 980	1 514 940
36	Adjustment for net equity of households in pension funds	0	0	0	0	0	0	0	0
37	Saving, gross	-1 098 858	-1 128 110	-996 877	-833 317	-344 635	-281 464	-233 170	-361 635
38	Saving, net	-1 520 813	-1 564 529	-1 453 568	-1 305 669	-826 578	-773 125	-729 303	-861 583
Capital account									
39	Consumption of fixed capital	421 955	436 418	456 691	472 352	481 942	491 661	496 133	499 948
40	Capital transfers, receivable	24 917	19 525	14 379	21 648	26 129	23 794	25 367	25 506
41	Capital taxes	24 917	19 525	14 379	21 648	26 129	23 794	25 367	25 506
42	Other capital transfers and investment grants, receivable	0	0	0	0	0	0	0	0
43	Capital transfers, payable	143 488	69 323	54 397	32 471	12 707	11 510	7 764	6 712
44	Gross capital formation and acquisitions of non-produced assets	609 979	619 768	609 746	586 599	562 755	563 303	549 633	577 126
45	Gross capital formation	606 553	610 174	601 403	579 447	556 196	556 453	570 106	575 206
46	Gross fixed capital formation	606 553	610 174	601 403	579 447	556 196	556 453	570 106	575 206
47	Changes in inv. and acquisitions less disposals of valuables	0	0	0	0	0	0	0	0
48	Acquisitions less disposals of non-produced non-financial assets	3 426	9 594	8 343	7 152	6 559	6 849	-20 473	1 919
49	Net lending (+)/Net borrowing (-)	-1 827 408	-1 797 676	-1 646 640	-1 430 740	-893 968	-832 483	-765 200	-919 967
50	Total expenditure	6 196 982	6 425 237	6 492 088	6 466 038	6 465 934	6 633 257	6 814 718	7 043 296
51	Total revenue	4 369 573	4 627 562	4 845 447	5 035 299	5 571 966	5 800 774	6 049 519	6 123 329

UNITED STATES

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million USD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
52 Net financial transactions	-1 719 822	-1 690 113	-1 636 075	-1 345 619	-887 620	-740 397	-705 525	-830 816
53 Total financial assets	352 634	373 734	-141 914	82 738	284 431	191 739	236 933	289 911
54 Monetary gold and special drawing rights	48 230	31	-1 752	37	22	23	9	684
55 Currency and deposits	-144 018	156 379	-205 068	13 642	88 269	84 257	105 745	68 575
56 Debt securities	157 648	9 488	-146 984	-81 627	-8 510	-37 704	-37 019	23 728
57 Loans	197 110	146 273	133 945	129 499	140 473	116 828	115 674	120 656
58 Equity and investment fund shares/units	26 689	51 750	41 894	-17 493	9 259	2 659	11 615	18 046
59 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
60 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
61 Other accounts receivable	66 975	9 813	36 052	38 680	54 918	25 676	40 909	58 222
62 Financial liabilities	2 072 456	2 063 847	1 494 162	1 428 357	1 172 051	932 137	942 458	1 120 727
63 Monetary gold and special drawing rights	47 598	0	0	0	0	0	0	0
64 Currency and deposits	-352	-276	0	0	-350	-250	-1	0
65 Debt securities	1 636 130	1 706 153	1 128 460	1 145 896	796 731	673 324	706 461	810 717
66 Loans	0	0	0	0	0	0	0	0
67 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
68 Insurance pension and standardised guarantees	399 421	311 048	304 990	239 337	318 736	217 810	176 134	247 796
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
70 Other accounts payable	-10 341	46 922	60 712	43 124	56 934	41 253	59 865	62 214
Financial balance sheet								
71 Financial net worth	-11 859 034	-13 676 447	-15 368 147	-16 406 813	-16 767 225	-17 367 908	-18 201 347	-18 860 661
72 Financial assets	3 483 787	3 818 479	3 626 062	3 715 066	4 013 173	4 223 422	4 478 134	4 770 051
73 Monetary gold and special drawing rights	57 818	56 828	54 960	55 054	55 188	51 945	49 692	48 887
74 Currency and deposits	589 443	745 636	540 077	572 874	661 170	743 690	848 365	916 369
75 Debt securities	942 794	952 282	805 298	723 671	715 161	677 457	640 438	664 166
76 Loans	826 088	972 526	1 103 599	1 230 649	1 369 704	1 485 731	1 600 570	1 720 832
77 Equity and investment fund shares/units	419 890	450 565	462 789	459 224	506 056	522 451	532 470	564 812
78 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
79 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
80 Other accounts receivable	647 754	640 642	659 339	673 594	705 894	742 148	806 599	854 985
81 Financial liabilities	15 342 821	17 494 926	18 994 209	20 121 879	20 780 398	21 591 330	22 679 481	23 630 712
82 Monetary gold and special drawing rights	55 364	54 387	54 219	54 277	54 386	51 166	48 938	47 476
83 Currency and deposits	26 199	25 923	25 923	25 923	25 573	25 323	25 322	25 322
84 Debt securities	11 373 201	13 079 354	14 207 814	15 353 710	16 150 441	16 823 765	17 530 226	18 340 943
85 Loans	0	0	0	0	0	0	0	0
86 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
87 Insurance pension and standardised guarantees	3 043 572	3 446 620	3 770 897	3 701 630	3 508 469	3 611 831	3 939 999	4 026 151
88 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
89 Other accounts payable	844 485	888 642	935 356	986 339	1 041 529	1 079 245	1 134 996	1 190 820
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	978 061	1 050 207	1 056 689	1 054 736	1 007 952	1 003 449	1 008 440	1 014 678
2 Intermediate consumption	374 432	406 610	392 579	385 870	344 803	333 985	332 085	328 730
3 Value added, gross	603 629	643 597	664 110	668 866	663 149	669 464	676 354	685 949
4 Value added, net	375 491	404 756	413 579	411 643	402 400	405 834	412 479	422 235
Generation of income account								
5 Compensation of employees, payable	375 491	404 756	413 579	411 643	402 400	405 834	412 479	422 235
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	91 365	96 757	108 602	115 142	124 831	135 404	140 218	137 024
8 Subsidies, payable	56 941	54 295	59 519	57 577	58 793	57 595	56 740	61 262
9 Interest, payable	353 433	380 142	425 341	422 598	415 877	440 208	438 041	474 654
10 Balance of primary incomes, net	-224 570	-206 989	-246 308	-226 368	-108 476	-191 261	-195 456	-259 482
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 032 281	1 176 718	1 369 782	1 457 586	1 619 789	1 763 127	1 876 251	1 871 737
12 Social contributions, receivable	950 798	970 905	903 992	938 138	1 091 255	1 140 931	1 193 354	1 230 195
13 Actual social contributions	942 019	961 477	893 844	927 959	1 081 817	1 131 393	1 183 783	1 221 159
14 Imputed social contributions	8 779	9 428	10 148	10 177	9 340	..	..	..
15 Other current transfers, receivable	67 199	68 140	67 057	56 092	70 700	87 803	76 992	78 325
16 Social benefits other than social transfers in kind, payable	1 632 227	1 774 431	1 796 930	1 801 544	1 842 360	1 901 198	1 987 449	2 039 277
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	510 715	558 789	530 070	499 298	503 867	547 550	585 387	609 164
19 Disposable income, net	-317 234	-324 446	-232 477	-75 394	327 041	351 852	378 305	272 333
Use of disposable income account								
20 Final consumption expenditure	933 702	1 003 905	1 006 061	1 007 834	961 020	954 461	960 027	964 532
21 Individual consumption expenditure	104 740	114 280	118 360	122 180	127 260	135 110	142 790	149 470
22 Collective consumption expenditure	828 960	889 630	887 710	885 650	833 760	819 360	817 230	815 070
23 Saving, gross	-1 022 798	-1 089 510	-988 007	-826 005	-373 230	-338 978	-317 847	-428 485
24 Saving, net	-1 250 936	-1 328 351	-1 238 538	-1 083 228	-633 979	-602 609	-581 722	-692 199
Capital account								
25 Capital transfers, receivable	20 611	15 079	9 644	14 074	20 875	18 789	20 186	20 049
26 Capital transfers, payable	206 899	141 399	123 497	99 047	79 030	77 181	71 554	73 656
27 Gross capital formation	276 405	290 406	289 269	277 494	261 735	255 389	255 172	259 161
28 Acquisitions less disposals of non-produced non-financial assets	-8 877	-972	-887	-1 977	-2 444	-2 644	-30 721	-8 587
29 Net lending (+)/Net borrowing (-)	-1 476 614	-1 505 264	-1 390 242	-1 186 495	-690 676	-650 115	-593 666	-732 667
30 Total expenditure	3 777 666	4 009 856	4 029 897	3 953 094	3 906 423	4 016 296	4 108 186	4 259 553
31 Total revenue	2 301 052	2 504 592	2 639 655	2 766 599	3 215 746	3 366 180	3 514 520	3 526 886

UNITED STATES

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million USD

	2009	2010	2011	2012	2013	2014	2015	2016
Financial account								
32 Net financial transactions	-1 291 031	-1 416 803	-1 349 890	-1 130 214	-662 026	-596 659	-535 752	-680 475
33 Total financial assets	247 360	279 855	-148 352	118 476	217 655	173 636	234 399	211 059
34 Monetary gold and special drawing rights	48 230	31	-1 752	37	22	23	9	684
35 Currency and deposits	-170 213	150 488	-239 908	11 061	65 831	57 150	103 541	67 010
36 Debt securities	142 540	-46 865	-118 218	-31 251	-82	-21	-37	0
37 Loans	176 260	129 348	139 040	131 550	124 438	114 487	104 770	102 977
38 Equity and investment fund shares/units	3 442	30 350	43 354	-14 152	-4 387	703	2 203	1 925
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
41 Other accounts receivable	47 101	16 503	29 133	21 231	31 833	1 294	23 913	38 463
42 Financial liabilities	1 538 391	1 696 658	1 201 538	1 248 690	879 681	770 295	770 151	891 534
43 Monetary gold and special drawing rights	47 598	0	0	0	0	0	0	0
44 Currency and deposits	-352	-276	0	0	-350	-250	-1	0
45 Debt securities	1 505 828	1 645 917	1 138 688	1 180 578	857 299	735 927	724 572	842 665
46 Loans	0	0	0	0	0	0	0	0
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
48 Insurance pension and standardised guarantees	34 576	42 569	40 510	63 066	3 969	32 741	26 221	27 838
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
50 Other accounts payable	-49 259	8 448	22 340	5 046	18 763	1 877	19 359	21 031
Financial balance sheet								
51 Financial net worth	-9 610 223	-11 193 049	-12 574 628	-13 731 917	-14 408 681	-14 994 083	-15 507 365	-16 192 840
52 Financial assets	1 396 676	1 619 800	1 422 210	1 519 738	1 717 464	1 892 022	2 137 646	2 330 478
53 Monetary gold and special drawing rights	57 818	56 828	54 960	55 054	55 188	51 945	49 692	48 887
54 Currency and deposits	234 933	385 235	144 836	155 946	221 804	277 217	379 688	446 127
55 Debt securities	196 967	150 102	31 884	633	551	530	493	493
56 Loans	516 368	649 316	788 356	919 907	1 044 345	1 158 832	1 263 603	1 366 579
57 Equity and investment fund shares/units	118 741	106 597	118 435	99 498	95 111	95 814	98 017	99 942
58 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
59 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
60 Other accounts receivable	271 849	271 722	283 739	288 700	300 465	307 684	346 153	368 450
61 Financial liabilities	11 006 899	12 812 849	13 996 838	15 251 655	16 126 145	16 886 105	17 645 011	18 523 318
62 Monetary gold and special drawing rights	55 364	54 387	54 219	54 277	54 386	51 166	48 938	47 476
63 Currency and deposits	26 199	25 923	25 923	25 923	25 573	25 323	25 322	25 322
64 Debt securities	8 882 645	10 528 562	11 667 250	12 847 828	13 705 127	14 441 054	15 165 626	16 008 291
65 Loans	0	0	0	0	0	0	0	0
66 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67 Insurance pension and standardised guarantees	1 828 732	1 984 335	2 021 462	2 082 738	2 083 151	2 112 314	2 133 632	2 156 095
68 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
69 Other accounts payable	213 959	219 642	227 984	240 889	257 908	256 248	271 493	286 134
I.3 STATE GOVERNMENT								
Production account								
1 Output	2 090 018	2 123 791	2 150 451	2 173 911	2 217 078	2 285 984	2 352 422	2 417 225
2 Intermediate consumption	720 836	723 287	735 094	737 012	746 596	770 576	786 523	806 853
3 Value added, gross	1 369 182	1 400 504	1 415 357	1 436 898	1 470 481	1 515 407	1 565 898	1 610 372
4 Value added, net	1 175 366	1 202 926	1 209 197	1 221 770	1 249 288	1 287 377	1 333 640	1 374 138
Generation of income account								
5 Compensation of employees, payable	1 206 573	1 234 153	1 239 028	1 247 356	1 274 904	1 312 443	1 357 970	1 396 235
6 Operating surplus, net	-31 207	-31 227	-29 831	-25 586	-25 616	-25 066	-24 330	-22 097
Allocation of primary income account								
7 Taxes on production and imports, receivable	934 781	960 353	994 024	1 016 912	1 050 080	1 086 238	1 115 556	1 150 969
8 Subsidies, payable	1 407	1 566	546	458	475	494	514	534
9 Interest, payable	176 891	179 583	177 343	187 584	187 027	166 409	168 188	183 430
10 Balance of primary incomes, net	813 080	830 576	865 519	878 667	912 410	969 611	998 790	1 023 146
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	333 367	345 292	374 272	399 150	431 311	440 458	468 573	477 749
12 Social contributions, receivable	18 567	18 128	18 216	18 048	18 507	19 594	19 847	20 258
13 Actual social contributions	18 567	18 128	18 216	18 048	18 507	19 594	19 847	20 258
14 Imputed social contributions	0	0	0	0	0	..	..	..
15 Other current transfers, receivable	566 099	611 955	582 130	558 012	571 267	624 963	679 994	695 636
16 Social benefits other than social transfers in kind, payable	492 629	523 826	530 368	540 004	563 387	616 912	664 012	692 617
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	0	0	0	0	0	0	0	0
19 Disposable income, net	1 238 484	1 282 125	1 309 769	1 313 873	1 370 108	1 437 713	1 503 192	1 524 172
Use of disposable income account								
20 Final consumption expenditure	1 508 360	1 518 304	1 524 800	1 536 316	1 562 706	1 608 229	1 650 773	1 693 556
21 Individual consumption expenditure	874 350	883 850	885 140	890 350	908 360	938 580	966 020	993 680
22 Collective consumption expenditure	634 010	634 460	639 660	645 960	654 350	669 640	684 760	699 870
23 Saving, gross	-76 059	-38 601	-8 871	-7 314	28 595	57 515	84 677	66 850
24 Saving, net	-269 876	-236 179	-215 031	-222 443	-192 599	-170 516	-147 581	-169 384
Capital account								
25 Capital transfers, receivable	67 717	76 522	73 835	74 150	71 577	70 675	68 971	72 401
26 Capital transfers, payable	0	0	0	0	0	0	0	0
27 Gross capital formation	330 148	319 768	312 134	301 954	294 461	301 064	314 933	316 045
28 Acquisitions less disposals of non-produced non-financial assets	12 303	10 566	9 230	9 130	9 003	9 493	10 248	10 506
29 Net lending (+)/Net borrowing (-)	-350 793	-292 413	-256 399	-244 249	-203 291	-182 367	-171 534	-187 299
30 Total expenditure	2 940 787	2 992 749	3 003 742	3 023 498	3 075 854	3 177 393	3 302 389	3 406 219
31 Total revenue	2 589 993	2 700 337	2 747 342	2 779 251	2 872 563	2 995 025	3 130 856	3 218 920

UNITED STATES

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Million USD

	2009	2010	2011	2012	2013	2014	2015	2016	
Financial account									
32	Net financial transactions	-428 791	-273 310	-286 186	-215 405	-225 595	-143 739	-169 774	-150 341
33	Total financial assets	109 696	110 431	-26 646	-6 347	70 730	41 431	28 896	141 417
34	Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
35	Currency and deposits	26 195	5 891	34 840	2 581	22 438	27 107	2 204	1 565
36	Debt securities	18 710	72 038	-62 719	-21 397	-5 016	-14 724	-10 891	85 356
37	Loans	21 670	17 792	-4 226	-1 639	16 577	2 710	11 175	18 616
38	Equity and investment fund shares/units	23 247	21 400	-1 460	-3 341	13 646	1 956	9 412	16 121
39	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
40	Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
41	Other accounts receivable	19 874	-6 690	6 919	17 449	23 085	24 382	16 996	19 759
42	Financial liabilities	538 487	383 741	259 540	209 058	296 324	185 170	198 670	291 758
43	Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
44	Currency and deposits	0	0	0	0	0	0	0	..
45	Debt securities	133 904	75 921	-44 181	-5 703	-57 156	-39 644	7 980	29 680
46	Loans	820	867	869	412	542	369	271	937
47	Equity and investment fund shares/units	0	0	0	0	0	0	0	..
48	Insurance pension and standardised guarantees	364 845	268 479	264 480	176 271	314 767	185 069	149 913	219 958
49	Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
50	Other accounts payable	38 918	38 474	38 372	38 078	38 171	39 376	40 506	41 183
Financial balance sheet									
51	Financial net worth	-2 248 811	-2 483 398	-2 793 519	-2 674 896	-2 358 544	-2 373 825	-2 693 982	-2 667 821
52	Financial assets	2 702 740	2 830 860	2 802 949	2 823 816	2 928 151	2 987 170	3 022 620	3 184 270
53	Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
54	Currency and deposits	354 510	360 401	395 241	416 928	439 366	466 473	468 677	470 242
55	Debt securities	1 347 920	1 419 958	1 357 239	1 335 842	1 330 826	1 316 102	1 305 211	1 390 567
56	Loans	323 256	337 613	330 515	326 426	341 585	343 494	353 833	372 056
57	Equity and investment fund shares/units	301 149	343 968	344 354	359 726	410 945	426 637	434 453	464 870
58	Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
59	Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
60	Other accounts receivable	375 905	368 920	375 600	384 894	405 429	434 464	460 446	486 535
61	Financial liabilities	4 951 551	5 314 258	5 596 468	5 498 712	5 286 695	5 360 995	5 716 602	5 852 091
62	Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
63	Currency and deposits	0	0	0	0	0	0	0	..
64	Debt securities	3 092 649	3 168 570	3 124 389	3 118 686	3 061 530	3 021 886	3 029 866	3 059 546
65	Loans	13 536	14 403	15 272	15 684	16 226	16 595	16 866	17 803
66	Equity and investment fund shares/units	0	0	0	0	0	0	0	..
67	Insurance pension and standardised guarantees	1 214 840	1 462 285	1 749 435	1 618 892	1 425 318	1 499 517	1 806 367	1 870 056
68	Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
69	Other accounts payable	630 526	669 000	707 372	745 450	783 621	822 997	863 503	904 686

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/9d7c9>.

Financial accounts and Financial balance sheets for Central Government and State Government are non-consolidated.

Source: United States Department of Commerce, Bureau of Economic Analysis (BEA).

UNITED STATES

Table II. Detailed taxes and social contribution receipts

Million USD

	2009	2010	2011	2012	2013	2014	2015	2016
II.1 GENERAL GOVERNMENT								
1 Total receipts	3 386 077	3 587 678	3 783 266	3 963 971	4 361 902	4 609 546	4 839 167	4 913 438
2 Total tax receipts and actual social contributions	3 377 298	3 578 250	3 773 118	3 953 792	4 352 465	4 600 008	4 829 596	4 904 402
3 Total tax receipts	2 416 712	2 598 645	2 861 058	3 007 785	3 252 141	3 449 021	3 625 966	3 662 985
4 Taxes on production and imports	1 026 146	1 057 110	1 102 626	1 132 054	1 174 911	1 221 642	1 255 774	1 287 993
5 Taxes on products	515 267	542 710	575 306	597 905	629 968	658 780	683 116	693 809
6 Value added type taxes	..	..	..	..	..	..	..	..
7 Taxes and duties on imports, excluding VAT	23 062	28 580	31 870	33 481	35 456	37 364	38 124	37 536
8 Import duties	23 062	28 580	31 870	33 481	35 456	37 364	38 124	37 536
9 Taxes on imports, excluding VAT and import duties	..	..	..	..	..	..	..	..
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	..	..	..	..	..	..	..	..
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	492 205	514 130	543 436	564 424	594 512	621 416	644 992	656 273
17 Excise duties and consumption taxes	210 628	219 685	235 179	244 761	257 171	269 710	280 398	282 795
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	..	..	..	..	..	..	..	..
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	281 577	294 445	308 257	319 663	337 341	351 706	364 594	373 478
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	..	..	..	..	..	..	..	..
29 Other taxes on production	510 879	514 400	527 320	534 149	544 943	562 862	572 658	594 184
30 Taxes on land, buildings or other structures	435 104	435 042	439 178	442 198	448 766	465 050	479 366	499 842
31 Taxes on the use of fixed assets	..	..	..	..	..	..	..	..
32 Total wage bill and payroll taxes	..	..	..	..	..	..	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	..	..	..	..	..	..	..	..
35 Taxes on pollution	..	..	..	..	..	..	..	..
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	75 775	79 358	88 142	91 951	96 177	97 812	93 292	94 342
38 Current taxes on income and wealth	1 365 648	1 522 010	1 744 053	1 856 736	2 051 100	2 203 585	2 344 824	2 349 486
39 Taxes on income	1 337 382	1 491 530	1 712 859	1 824 353	2 018 075	2 169 455	2 309 465	2 313 094
40 Taxes on individual or household income including holding gains	1 138 824	1 224 480	1 438 703	1 497 167	1 664 190	1 771 971	1 923 616	1 945 198
41 Taxes on individual or household income excl. holding gains	1 102 302	1 154 323	1 375 320	1 392 359	1 556 252	1 614 818	1 765 747	1 785 110
42 Taxes on individual or household holding gains	36 522	70 157	63 383	104 808	107 938	157 153	157 869	160 088
43 Taxes on income or profits of corporations including holding gains	198 558	267 050	274 157	327 186	353 885	397 484	385 849	367 896
44 Taxes on income or profits of corporations excl. holding gains	179 866	240 757	239 513	288 000	314 516	347 982	337 898	322 645
45 Taxes on holding gains of corporations	18 692	26 293	34 644	39 186	39 369	49 503	47 951	45 251
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	..	..	..	..	..	..	..	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	28 266	30 480	31 194	32 383	33 025	34 130	35 359	36 392
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	20 829	22 961	23 849	25 081	25 460	26 195	27 091	27 865
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	7 437	7 519	7 345	7 302	7 565	7 935	8 268	8 527
57 Capital taxes	24 917	19 525	14 379	18 995	26 129	23 794	25 367	25 506
58 Taxes on capital transfers	24 917	19 525	14 379	18 995	26 129	23 794	25 367	25 506
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	960 586	979 605	912 060	946 007	1 100 324	1 150 987	1 203 630	1 241 417
62 Employers' actual social contributions	451 475	462 063	485 865	506 386	519 543	540 678	564 011	576 725
63 Compulsory	451 475	462 063	485 865	506 386	519 543	540 678	564 011	576 725
64 Voluntary	0	0	0	0	0	0	0	0
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	401 239	406 404	315 703	327 794	456 552	479 130	503 458	519 638
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
71 Imputed social contributions	8 779	9 428	10 148	10 179	9 438	9 538	9 571	9 036
72 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

UNITED STATES

Table II. Detailed taxes and social contribution receipts (cont.)

Million USD

	2009	2010	2011	2012	2013	2014	2015	2016
II.2 CENTRAL GOVERNMENT								
1 Total receipts	2 095 055	2 259 459	2 392 019	2 524 940	2 856 750	3 058 251	3 230 009	3 259 005
2 Total tax receipts and actual social contributions	2 086 276	2 250 031	2 381 872	2 514 761	2 847 312	3 048 713	3 220 438	3 249 969
3 Total tax receipts	1 144 257	1 288 554	1 488 028	1 586 802	1 765 495	1 917 320	2 036 655	2 028 810
4 Taxes on production and imports	91 365	96 757	108 602	115 142	124 831	135 404	140 218	137 024
5 Taxes on products	91 365	96 757	108 602	115 142	124 831	135 404	140 218	137 024
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	1 032 281	1 176 718	1 369 781	1 457 586	1 619 789	1 763 127	1 876 251	1 871 737
8 Taxes on income	1 032 281	1 176 718	1 369 781	1 457 586	1 619 789	1 763 127	1 876 251	1 871 737
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	20 611	15 079	9 644	14 074	20 875	18 789	20 186	20 049
11 Actual social contributions	942 019	961 477	893 844	927 959	1 081 817	1 131 393	1 183 783	1 221 159
12 Imputed social contributions	8 779	9 428	10 148	10 179	9 438	9 538	9 571	9 036
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.3 STATE GOVERNMENT								
1 Total receipts	710 815	742 238	792 888	827 894	880 882	903 551	939 203	955 052
2 Total tax receipts and actual social contributions	710 815	742 238	792 888	827 894	880 882	903 551	939 203	955 052
3 Total tax receipts	692 248	724 110	774 672	809 846	862 375	883 957	919 356	934 794
4 Taxes on production and imports	393 177	415 472	438 026	450 818	473 304	487 300	496 404	504 629
5 Taxes on products	335 574	354 706	370 671	382 360	402 205	416 244	431 114	440 144
6 Other taxes on production	57 603	60 766	67 355	68 458	71 099	71 056	65 290	64 485
7 Current taxes on income and wealth	295 016	304 478	332 247	354 455	384 342	392 110	418 207	425 135
8 Taxes on income	274 674	282 005	309 348	330 767	360 370	367 480	392 724	399 075
9 Other current taxes	20 342	22 473	22 899	23 688	23 972	24 630	25 483	26 060
10 Capital taxes	4 055	4 160	4 399	4 573	4 729	4 547	4 745	5 030
11 Actual social contributions	18 567	18 128	18 216	18 048	18 507	19 594	19 847	20 258
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	580 206	585 981	598 359	611 136	624 270	647 744	669 954	699 381
2 Total tax receipts and actual social contributions	..	..	..	..	..	..	..	..
3 Total tax receipts	580 206	585 981	598 359	611 136	624 270	647 744	669 954	699 381
4 Taxes on production and imports	541 604	544 881	555 998	566 093	576 776	598 938	619 152	646 340
5 Taxes on products	88 328	91 247	96 033	100 403	102 932	107 132	111 784	116 641
6 Other taxes on production	453 276	453 634	459 965	465 690	473 844	491 806	507 368	529 699
7 Current taxes on income and wealth	38 351	40 814	42 025	44 695	46 969	48 348	50 366	52 614
8 Taxes on income	30 427	32 807	33 730	36 000	37 916	38 848	40 490	42 282
9 Other current taxes	7 924	8 007	8 295	8 695	9 053	9 500	9 876	10 332
10 Capital taxes	251	286	336	348	525	458	436	427
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/383ba>.

Source: United States Department of Commerce, Bureau of Economic Analysis (BEA).

UNITED STATES

Table III. Expenditure by function

Million USD

	2009	2010	2011	2012	2013	2014	2015	2016
III.1 GENERAL GOVERNMENT								
1 Total expenditure	6 196 982	6 425 237	6 492 089	6 466 040	6 465 937	6 633 256	6 814 719	7 043 295
2 General public services	852 283	886 123	932 242	937 524	925 690	934 563	943 806	1 002 434
3 Defence	667 412	705 640	705 067	682 532	631 449	610 671	598 969	598 482
4 Public order and safety	340 921	343 877	349 058	349 317	348 825	358 666	368 740	379 022
5 Economic affairs	605 582	597 911	591 531	586 655	586 456	595 659	585 875	616 583
6 Environment protection	0	0	0	0	0	0	0	0
7 Housing and community amenities	186 906	147 792	133 568	110 565	92 821	91 645	92 771	93 862
8 Health	1 255 934	1 319 832	1 359 828	1 398 322	1 440 185	1 553 120	1 653 355	1 719 087
9 Recreation, culture and religion	47 018	46 797	45 004	43 879	43 456	44 737	46 373	47 866
10 Education	993 276	1 024 989	1 034 060	1 034 331	1 045 494	1 074 776	1 107 827	1 136 168
11 Social protection	1 247 649	1 352 274	1 341 732	1 322 915	1 351 560	1 369 420	1 417 002	1 449 792
<i>of which:</i>								
12 Compensation of employees	1 582 064	1 638 909	1 652 607	1 658 999	1 677 304	1 718 276	1 770 450	1 818 470
13 General public services	103 883	103 242	103 699	107 789	109 546	113 347	118 991	122 672
14 Defence	228 806	245 019	251 315	248 669	240 452	239 494	239 118	242 107
15 Public order and safety	233 351	240 600	243 971	240 785	243 373	250 774	258 813	265 338
16 Economic affairs	179 889	187 096	184 713	181 027	183 917	191 042	197 840	202 748
17 Environment protection	0	0	0	0	0	0	0	0
18 Housing and community amenities	8 767	8 693	9 003	9 679	9 921	10 097	10 339	10 659
19 Health	146 868	153 949	158 395	166 001	168 473	173 360	180 038	186 751
20 Recreation, culture and religion	18 611	18 919	18 626	18 581	19 013	19 523	20 328	21 121
21 Education	621 523	639 979	642 085	645 781	660 968	677 736	700 519	721 042
22 Social protection	40 366	41 413	40 800	40 688	41 641	42 903	44 463	46 032
23 Gross capital formation	606 553	610 173	601 402	579 448	556 196	556 453	570 105	575 206
24 General public services	32 865	31 615	30 841	28 957	26 946	27 412	27 885	27 985
25 Defence	174 988	179 553	174 662	163 898	153 251	145 643	143 354	143 744
26 Public order and safety	21 600	20 786	22 348	18 052	17 360	16 511	16 049	16 515
27 Economic affairs	155 326	160 211	158 489	160 512	160 224	168 019	177 010	177 811
28 Environment protection	0	0	0	0	0	0	0	0
29 Housing and community amenities	30 660	33 823	31 248	27 505	26 194	25 091	27 115	26 233
30 Health	62 577	66 897	68 467	72 640	70 267	70 432	69 837	70 774
31 Recreation, culture and religion	9 633	9 184	8 230	7 060	6 543	6 746	7 394	7 593
32 Education	114 445	103 297	102 472	97 651	92 120	93 534	98 319	101 229
33 Social protection	4 460	4 808	4 647	3 172	3 291	3 065	3 142	3 323
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	3 777 666	4 009 856	4 029 898	3 953 094	3 906 424	4 016 296	4 108 186	4 259 553
2 General public services	461 088	493 158	544 423	536 625	525 829	549 213	547 597	586 443
3 Defence	668 228	706 402	705 726	683 202	632 081	611 275	599 569	599 085
4 Public order and safety	56 436	58 944	60 600	60 319	55 885	56 308	56 632	58 520
5 Economic affairs	243 778	239 459	233 467	230 272	221 843	216 808	192 207	219 726
6 Environment protection	0	0	0	0	0	0	0	0
7 Housing and community amenities	152 995	123 656	109 899	85 788	67 427	67 368	65 417	66 034
8 Health	908 598	960 002	959 996	978 715	1 005 708	1 105 547	1 192 379	1 244 015
9 Recreation, culture and religion	5 151	6 154	5 688	5 394	5 089	5 051	5 011	5 183
10 Education	105 431	138 322	135 327	116 759	109 462	107 513	106 705	103 450
11 Social protection	1 175 962	1 283 759	1 274 770	1 256 020	1 283 100	1 297 212	1 342 671	1 377 098
III.3 STATE GOVERNMENT								
1 Total expenditure	2 940 787	2 992 749	3 003 742	3 023 497	3 075 854	3 177 392	3 302 390	3 406 219
2 General public services	392 829	394 878	390 369	402 567	403 084	389 067	398 111	418 131
3 Defence	0	0	0	0	0	0	0	0
4 Public order and safety	290 399	291 665	295 173	296 633	300 793	309 410	317 830	325 657
5 Economic affairs	433 564	435 084	436 009	432 242	437 876	450 166	464 168	470 155
6 Environment protection	0	0	0	0	0	0	0	0
7 Housing and community amenities	54 873	58 075	54 604	50 671	49 285	47 619	49 721	48 987
8 Health	621 625	655 016	670 314	685 692	714 253	775 485	828 663	864 240
9 Recreation, culture and religion	42 311	41 177	39 818	38 917	38 766	40 100	41 823	43 098
10 Education	944 430	954 941	959 162	961 140	974 950	1 005 013	1 038 886	1 069 768
11 Social protection	160 755	161 911	158 291	155 635	156 846	160 533	163 188	166 183

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20180213/2a64a>.

Source: United States Department of Commerce, Bureau of Economic Analysis (BEA).

ORGANISATION FOR ECONOMIC CO-OPERATION AND DEVELOPMENT

The OECD is a unique forum where governments work together to address the economic, social and environmental challenges of globalisation. The OECD is also at the forefront of efforts to understand and to help governments respond to new developments and concerns, such as corporate governance, the information economy and the challenges of an ageing population. The Organisation provides a setting where governments can compare policy experiences, seek answers to common problems, identify good practice and work to co-ordinate domestic and international policies.

The OECD member countries are: Australia, Austria, Belgium, Canada, Chile, the Czech Republic, Denmark, Estonia, Finland, France, Germany, Greece, Hungary, Iceland, Ireland, Israel, Italy, Japan, Korea, Luxembourg, Mexico, the Netherlands, New Zealand, Norway, Poland, Portugal, the Slovak Republic, Slovenia, Spain, Sweden, Switzerland, Turkey, the United Kingdom and the United States. The European Commission takes part in the work of the OECD.

OECD Publishing disseminates widely the results of the Organisation's statistics gathering and research on economic, social and environmental issues, as well as the conventions, guidelines and standards agreed by its members.

AVAILABLE ON LINE

National Accounts of OECD Countries

GENERAL GOVERNMENT ACCOUNTS

2009-2016

The 2017 edition of National Accounts of OECD Countries, General Government Accounts is an annual publication, dedicated to government finance which is based on the System of National Accounts 2008 (SNA 2008). It includes tables showing government aggregates and balances for the production, income and financial accounts as well as detailed tax and social contribution receipts and a breakdown of expenditure of general government by function, according to the harmonised international classification, COFOG.

ALSO AVAILABLE ON LINE

The data in this publication are also available on line via www.oecd-ilibrary.org under the title *OECD National Accounts Statistics* (<http://dx.doi.org/10.1787/na-data-en>).

Consult this publication on line at http://dx.doi.org/10.1787/na_gga-2018-en.

This work is published on the OECD iLibrary, which gathers all OECD books, periodicals and statistical databases. Visit www.oecd-ilibrary.org for more information.

2017

OECD publishing
www.oecd.org/publishing



ISBN 978-92-64-29053-2
01 2018 02 1 P

