

SDG Goal 17	Partnerships for the goals
SDG Target 17.1	Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
SDG Indicator 17.1.2	Proportion of domestic budget funded by domestic taxes
Time series	Proportion of domestic expenditures funded by national taxes

1. General information on the time series

- Date of national metadata: 7 December 2022
- National data: <http://sdg-indicators.de/17-1-2/>
- Definition: The time series measures the ratio between the government revenues from taxes and the total government expenditures.
- Disaggregation: Not available.

2. Comparability with the UN metadata

- Date of UN metadata: December 2023
- UN metadata: <https://unstats.un.org/sdgs/metadata/files/Metadata-17-01-02.pdf>
- The time series is compliant with the UN metadata, but it based on the European System of Accounts (ESA 2010), which is derived from Government Finance Statistics Manual (GFSM 2014).

3. Data description

- The data is part of the national accounts of the Federal Statistical Office. The time series thereby calculates the ratio between the government revenues from taxes and the total government expenditures. The data on taxes and government expenditures is classified based on the European System of Accounts. Besides the regular revisions of the time series (see below) a general revision of the European System of Accounts was conducted in 2014.

4. Access to data source

- National accounts – Revenue, expenditure, net lending/net borrowing of general government – GENESIS online 81000-0031:
<https://www-genesis.destatis.de/genesis//online?operation=table&code=81000-0031&bypass=true&language=en>

5. Metadata on source data

- Quality Report – National Accounts:
<https://www.destatis.de/EN/Methods/Quality/QualityReports/National-Accounts-Domestic-Product/national-accounts.pdf>

6. Timeliness and frequency

- Timeliness: t + 1.5 months
- Frequency: Annual

7. Calculation method

- Unit of measurement: Percentage
- Calculation:

$$\frac{\text{Domestic expenditures funded by national taxes}}{\text{Government revenue from taxes [BnEUR]}} = \frac{\text{Government revenue from taxes [BnEUR]}}{\text{Government expenditures [BnEUR]}} \cdot 100 [\%]$$

SDG Goal 17	Partnerships for the goals
SDG Target 17.1	Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection
SDG Indicator 17.1.2	Proportion of domestic budget funded by domestic taxes
Time series	Proportion of domestic expenditures funded by national taxes and insurance contributions

1. General information on the time series

- Date of national metadata: 7 December 2022
- National data: <http://sdg-indicators.de/17-1-2/>
- Definition: The time series measures the ratio between the government revenues from taxes as well as insurance contributions and the total government expenditures.
- Disaggregation: Not available.

2. Comparability with the UN metadata

- Date of UN metadata: December 2023
- UN metadata: <https://unstats.un.org/sdgs/metadata/files/Metadata-17-01-02.pdf>
- The time series is not compliant with the UN metadata, but provides additional information.

3. Data description

- The data is part of the national accounts of the Federal Statistical Office. The time series thereby calculates the ratio between the government revenues from taxes and the total government expenditures. The data on taxes and government expenditures is classified based on the European System of Accounts. Besides the regular revisions of the time series (see below) a general revision of the European System of Accounts was conducted in 2014.

4. Access to data source

- National accounts – Revenue, expenditure, net lending/net borrowing of general government – GENESIS online 81000-0031:
<https://www-genesis.destatis.de/genesis//online?operation=table&code=81000-0031&bypass=true&language=en>

5. Metadata on source data

- Quality Report – National Accounts:
<https://www.destatis.de/EN/Methods/Quality/QualityReports/National-Accounts-Domestic-Product/national-accounts.pdf>

6. Timeliness and frequency

- Timeliness: t + 1.5 months
- Frequency: Annual

7. Calculation method

- Unit of measurement: Percentage
- Calculation:

$$\begin{array}{l} \text{Domestic expenditures} \\ \text{funded by national taxes} \\ \text{and insurance contributions} \end{array} = \frac{\text{Government revenue from taxes} \\ \text{and insurance contributions [BnEUR]}}{\text{Government expenditures [BnEUR]}} \cdot 100 [\%]$$