

Wage tax statistics - main results 2020

Survey characteristics	Taxpayers total		Employees		Pensioners	
	number	million €	number	million €	number	million €
<b>Values</b>						
<b>Gross earnings</b>	<b>7.028.904</b>	<b>215.362,7</b>	<b>4.575.068</b>	<b>157.624,7</b>	<b>2.453.836</b>	<b>57.738,0</b>
Tax free earnings according to § 68	2.222.980	2.344,8	2.210.687	2.341,5	12.293	3,4
Tax free and taxable other earnings according to § 67 para. 1 and 2	6.812.506	28.185,1	4.391.419	20.052,4	2.421.087	8.132,8
Total social security contributions	6.409.437	27.389,9	4.284.859	24.351,3	2.124.578	3.038,6
Earnings for abroad activities according to § 3 para. 1 fig. 10 and 11 lit. b	4.455	51,4	4.442	51,3	13	0,1
Commuter tax relief according to § 16 para. 1 fig. 6	706.397	770,8	703.088	769,4	3.309	1,4
Retained voluntary contributions according to § 16 para. 1 fig. 3 B	913.721	265,2	722.171	242,5	191.550	22,7
Earnings taxed with constant rates according to § 67 para. 3 to 8	655.040	3.603,6	548.188	3.363,8	106.852	239,8
Other tax free earnings	1.841.506	1.254,6	1.769.671	1.204,2	71.835	50,4
Family Bonus Plus	359.989	693,7	357.157	691,0	2.832	2,8
Long-term care allowance	428.550	2.082,2	1.768	7,3	426.782	2.074,9
<b>Taxable base for tax scale</b>	<b>6.985.202</b>	<b>154.906,8</b>	<b>4.536.562</b>	<b>108.289,6</b>	<b>2.448.640</b>	<b>46.617,2</b>
Total wage tax	5.563.576	28.540,6	3.928.673	21.604,4	1.634.903	6.936,2
Wage tax with constant rates according to § 67 para. 3 to 8	532.160	198,0	433.911	186,6	98.249	11,4
<b>Wage tax allowable against income tax</b>	<b>5.454.776</b>	<b>28.342,3</b>	<b>3.852.713</b>	<b>21.417,5</b>	<b>1.602.063</b>	<b>6.924,8</b>
<b>Changes to the previous year in percent</b>						
<b>Gross earnings</b>	<b>-1,8</b>	<b>1,5</b>	<b>-2,3</b>	<b>0,2</b>	<b>-0,8</b>	<b>4,9</b>
Tax free earnings according to § 68	-4,6	-8,2	-4,6	-8,2	1,1	1,0
Tax free and taxable other earnings according to § 67 para. 1 and 2	-0,4	2,3	-1,5	0,7	1,7	6,7
Total social security contributions	-1,1	0,3	-2,0	-0,2	0,8	4,3
Earnings for abroad activities according to § 3 para. 1 fig. 10 and 11 lit. b	-10,9	-20,9	-11,0	-21,0	44,4	57,3
Commuter tax relief according to § 16 para. 1 fig. 6	-2,4	-1,5	-2,5	-1,5	14,0	12,2
Retained voluntary contributions according to § 16 para. 1 fig. 3 B	-1,2	3,2	-2,0	2,9	1,9	5,9
Earnings taxed with constant rates according to § 67 para. 3 to 8	4,5	14,9	1,2	14,0	25,7	29,2
Other tax free earnings	85,7	-13,6	148,2	150,7	-74,2	-94,8
Family Bonus Plus	3,0	1,4	3,0	1,4	7,1	4,1
Long-term care allowance	-18,2	-17,1	-84,7	-82,3	-16,7	-16,0
<b>Taxable base for tax scale</b>	<b>-0,8</b>	<b>1,6</b>	<b>-2,2</b>	<b>-0,5</b>	<b>1,7</b>	<b>6,8</b>
Total wage tax	0,7	-3,0	-1,4	-3,7	6,2	-0,5
Wage tax with constant rates according to § 67 para. 3 to 8	6,6	14,1	2,7	13,2	28,3	29,5
<b>Wage tax allowable against income tax</b>	<b>0,6</b>	<b>-3,1</b>	<b>-1,4</b>	<b>-3,9</b>	<b>6,1</b>	<b>-0,5</b>