

Public finance

1

Public sector

Composition of the public sector

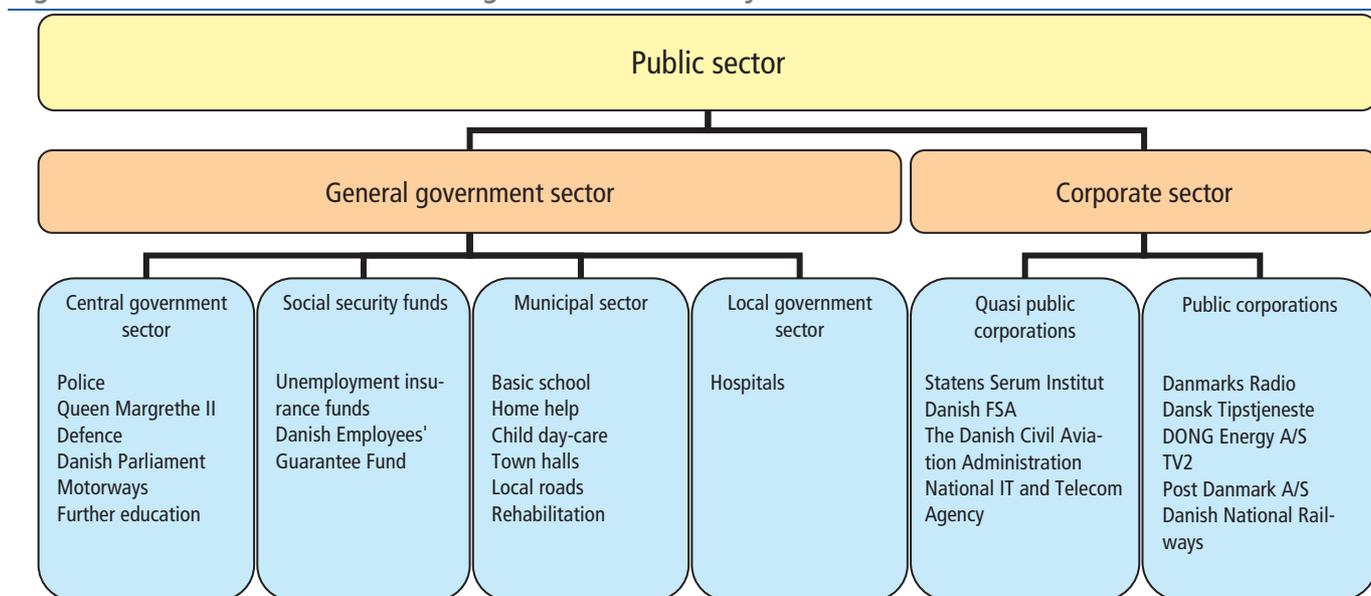
The public sector comprises the general government sector and public enterprises and quasi public corporations (corporate sector).

The general government sector produces non-market services that are primarily funded through taxes. These services are wholly or partially available to private households and enterprises (e.g. day-care institutions, education and hospitals).

The corporate sector is composed of institutions that are run commercially. The difference between public enterprises and quasi public corporations is that they are part of the public system of accounting whose accounts are integrated into state or regional accounts (e.g. municipal utility enterprises), while public corporations are organised as a company or similar according to civil law and are owned or controlled by public authorities (e.g. DONG Energy A/S and the Danish National Railways). This implies that the quasi corporations are 100 per cent controlled by the general government sector, while the public enterprises are controlled to a lesser extent.

In the following, a number of designations are used in describing the public area. It will be explicitly stated if the description also comprises the public corporate sector. Otherwise, figures only relate to the general government sector.

Figure 1 General government sector by areas



The structural reform of Danish municipalities 2007

The structural reform of Danish municipalities came into force on 1 January 2007 and gave rise to major changes in the public sector. The reform consists of three main elements: A new municipal map of Denmark, a new distribution of tasks and a reform of financing and monetary equalization.

The changes in the municipal structure implied that the number of municipalities was reduced from 271 to 98. In addition to this, the counties were abolished and 5 regions were established.

There was at the same time a change in the distribution of tasks between the central government, region and local government. For example, the responsibility of most tasks related to nature and the environment was transferred from the counties to the municipalities, while the general government sector became responsible for, among other tasks, further education, which was transferred from the counties.

Similarly, the redistribution of tasks among the sectors has resulted in an adjustment of the municipal system of monetary equalization reflecting the distribution of the new tasks. Hospitals are to be co-funded by the municipalities.

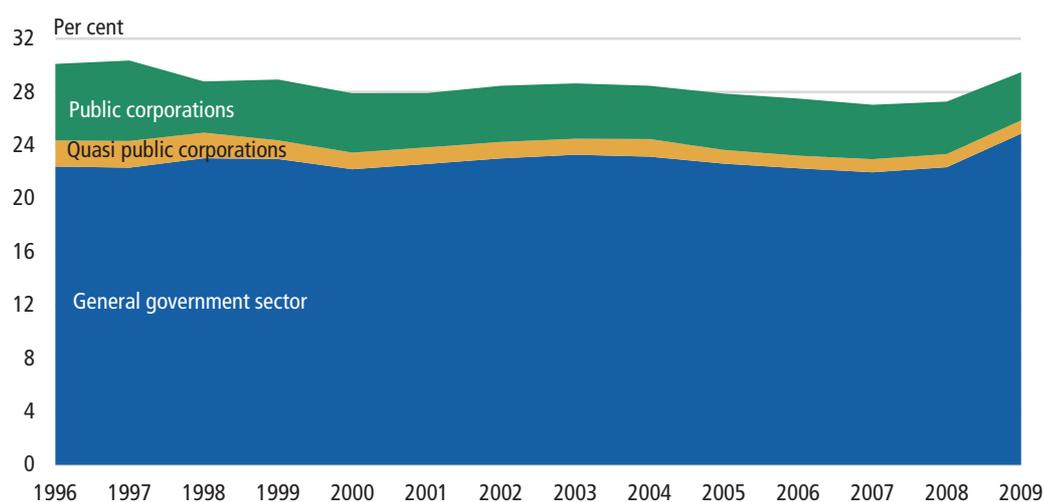
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Developments in the public sector

The size of the public sector has remained constant since 1995

Since 1995, compared with the total Danish economy, the size of the public sector has remained constant between 27 and 30 per cent of gross domestic product at factor cost, GDP.

Figure 2 GDP at factor cost for the public sector as a percentage of GDP at total factor cost for the total Danish economy



www.statbank.dk/nat01 and off14

Compensation of employees in the public sector accounts for about 1/3 of total wages and salaries paid to employees in the Danish economy, while investments have ranged around 13-18 per cent of total investments in the Danish economy during recent years. 90 per cent of expenditure on wages and salaries in the public

sector can be ascribed to institutions under the general government sector, while investments are more evenly distributed between market units and the general government sector.

In recent years a number of privatisations within the public corporate sector have been implemented. This has reduced the size of the public sector.

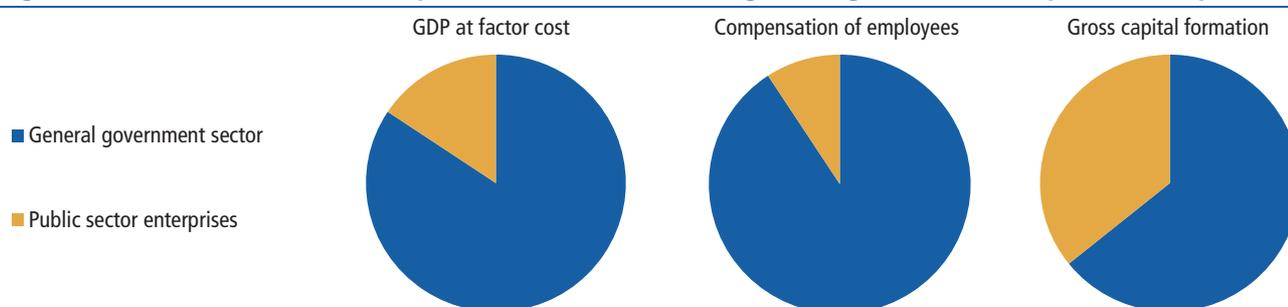
TDC A/S is an example of a company that has shifted status from public corporation to private enterprise, and consequently the company is no longer part of the public sector.

One fifth of the public sector's GDP were created by private corporations

16 per cent of the public sector's GDP at factor costs were created by public corporations in 2009, but only 9 per cent of total wage and salary costs were paid by the public corporations. At the same time, the public corporations account for 36 per cent of total gross capital formation of the public sector.

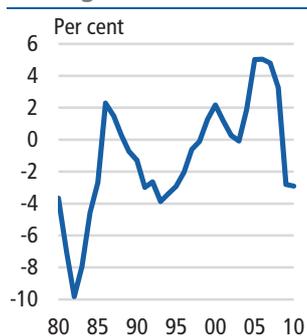
Figure 3

The public sector divided into general gov. sector and public enterprises. 2009



www.statbank.dk/off14

Figure 4
Public sector surplus (net lending) as a percentage of GDP



www.statbank.dk/nat01 and [off3](http://www.statbank.dk/off3)

Deficit on public finances in 2010

2010 showed a deficit on public finances. Between 1999 and 2008, there has been a surplus on public finances, except for a small deficit in 2003.

The years between 1975 and 1998 were primarily influenced by a deficit on public finances, except for the period between 1986 and 1987 which saw a short period of economic recovery.

Changes in the economic business cycle have a significant influence on public finances. Periods of economic recovery reduce the costs of unemployment benefits and simultaneously increase revenue from taxes and duties. The opposite applies in periods of recession.

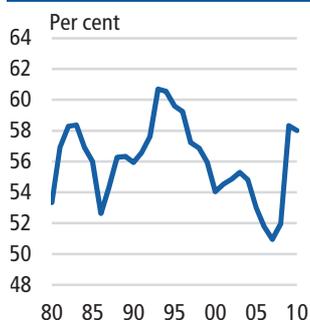
Fall in net debt of the public sector between 1999 and 2008

A surplus or a deficit on public finances impacts the public debt. The size of net debt is significant to the future economic development by having an impact on the fiscal-policy scope in the future. The municipal and regional sectors are not entitled to incur any debt by themselves. Consequently, the large fluctuations in net debt are primarily due to debt incurred by the central government sector.

Since its peak in 1998, public net debt has declined from 35.1 per cent of GDP to a positive net worth of 6.6 per cent of GDP in 2008. In 2010 the net worth was 1.1 pct of GDP.

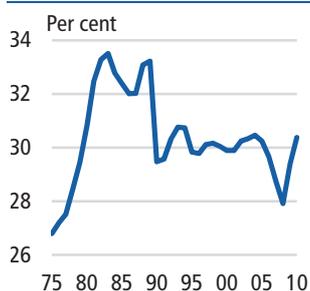
3 General government sector, public expenditure

Figure 5
Current and capital expenditure as a percentage of GDP



www.statbank.dk/nat01 and off3

Figure 6
Employment in the general government sector as a percentage of total employment



www.statbank.dk/nat18 and nat18x

Increase in public expenditure in 2009

The size of the general government sector is decided politically and depends on economic and social structure conditions. The expansion of, e.g. education, social conditions and hospitals in the 1970s gave rise to a sharp growth of the public sector. Furthermore, women's participation in the labour market resulted in an increasing demand for child care.

The increase in the proportion of current and capital expenditure of GDP peaked in 1994. Between 1994 and 2008, there has been a tendency towards a fall in the proportion of current and capital expenditure of GDP. In 2009 the proportion of current and capital expenditure of GDP increased and now accounts for 58.3 per cent of GDP. The level is nearly unchanged in 2010, where the proportion of current and capital expenditure was 58.0 per cent of GDP.

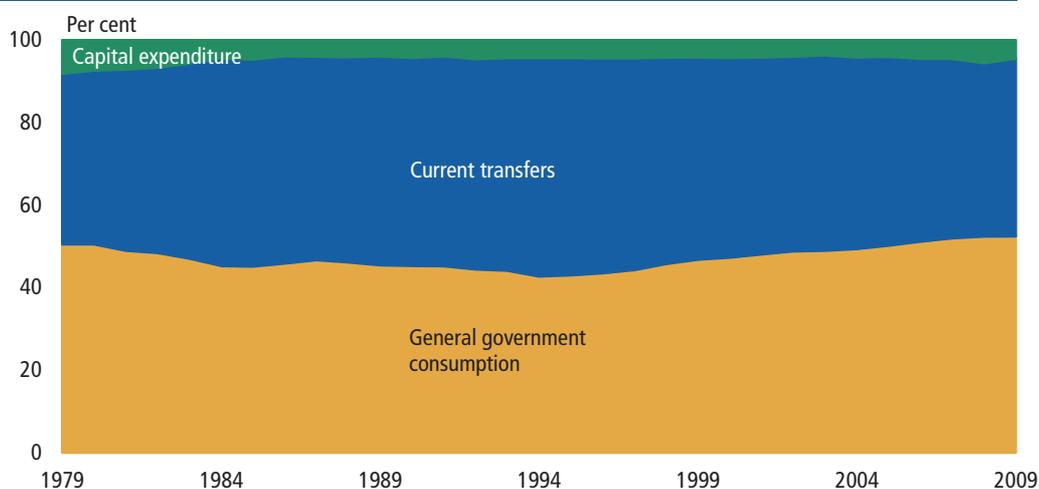
Stagnation in the number employed by the public sector since 1993

The most important factor of production in connection with public production is labour (e.g. teachers, doctors and employees in public administration). About 2/3 of general government consumption comprise wages and salaries. In 1970, the number employed by the general government sector amounted to 21.2 per cent of the total number employed. In 1993, this proportion had increased to about 30.8 per cent, but has since then remained largely constant.

Expenditure by type of transaction

Expenditure by type of transaction shows general government expenditure divided by activities. The distribution of expenditure by type of transaction distinguishes between consumption, current transfers and capital expenditure. Consequently, expenditure by type of transaction shows whether expenditure covers intermediate consumption, reallocation, or capital formation. General government consumption mainly comprises salaries and purchases of goods used in the production of services, which are made available to the public. Current transfers are primarily transfers to households, including pensions and unemployment benefits. Capital expenditure covers, e.g. investments in schools, hospitals, and roads.

Figure 7 Public expenditure¹ by type of transaction



¹ General government current and capital expenditure, including consumption of fixed capital plus sales of goods and services.

www.statbank.dk/off14 and off3

From 1975 until the mid-1990s, public expenditure accounted for a falling share of total public expenditure, while current transfers accounted for an increasing share. From the mid-1990s until 2008, there was a slight increase in the share of public consumption expenditure, while current transfers accounted for a minor fall. The percentage of capital expenditure has fallen until the mid-1980s, but has since then showed a relatively constant share of public expenditure.

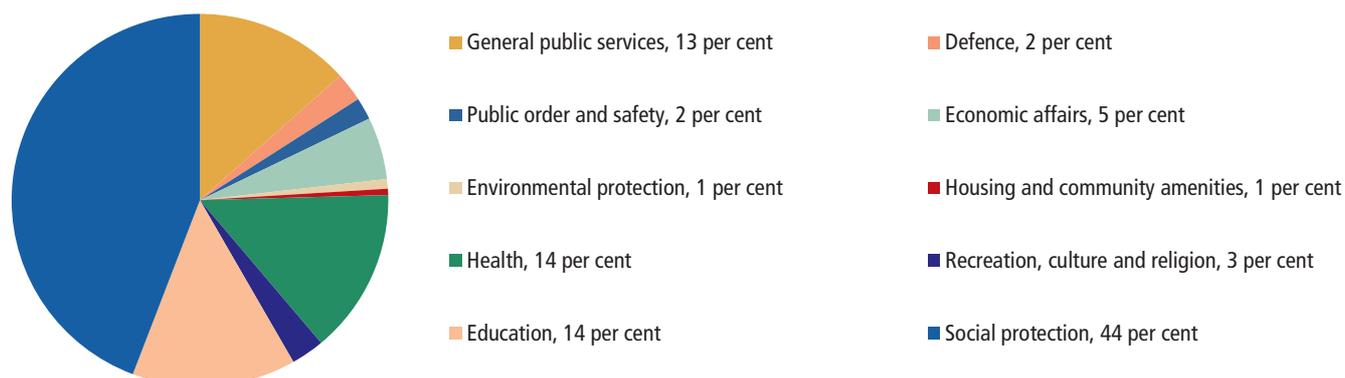
Public expenditure by function

The distribution of expenditure by function distinguishes public expenditure by function. Public expenditure by function provides an overview of the mutual size distribution of expenditure among the individual categories, e.g. health, defence, education, etc.

The distribution of expenditure by function has been more or less stable since 1970. However, there has been a slight increase in expenditure on social conditions, which has been compensated for by a reduction in the proportion of expenditure on overall general government services and economic services.

Figure 8

Current and capital expenditure by function. 2010



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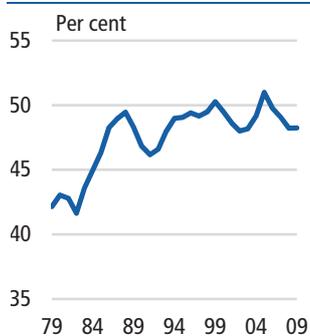
Expenditure on overall public services along with defence, public order and safety, are categories for which expenditure has historically been the basis for the general government sector. Expenditure on general public services amounts to 13 per cent of total public expenditure and comprises general government administration, etc. Defence, public order and safety both respectively accounted for 2.0 per of the resources.

Education, health and social security are functions which are considered core services in a modern welfare state. 72.6 per cent of expenditure in 2010 was spent on these important functions. Expenditure on social security accounts for the largest amount of resources (44.2 per cent). This includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 14.1 per cent and 14.3 per cent of total expenditure, respectively. 5.4 per cent of expenditure was spent on economic services, which include especially expenditure on economic, trade, labour market plus transport, communication, and other business services. 0.6 per cent and 2.8 per cent, respectively, are spent on housing and public facilities and on religion, leisure and culture.

4

Funding general government expenditure

Figure 9
Taxes and duties as a percentage of GDP



www.statbank.dk/nat01 and off12

Taxes as per cent of GDP relatively stable since 1988

General government expenditure is reflected in a similar need for funding where taxes and duties in particular play a decisive role.

In the years from 1975 to 1988, the share of taxes and duties of GDP increased from 38.4 per cent to 49.4 per cent. Since 1988, this proportion has remained almost constant and was 48.2 per cent in 2009.

No changes in the tax structure for 30 years

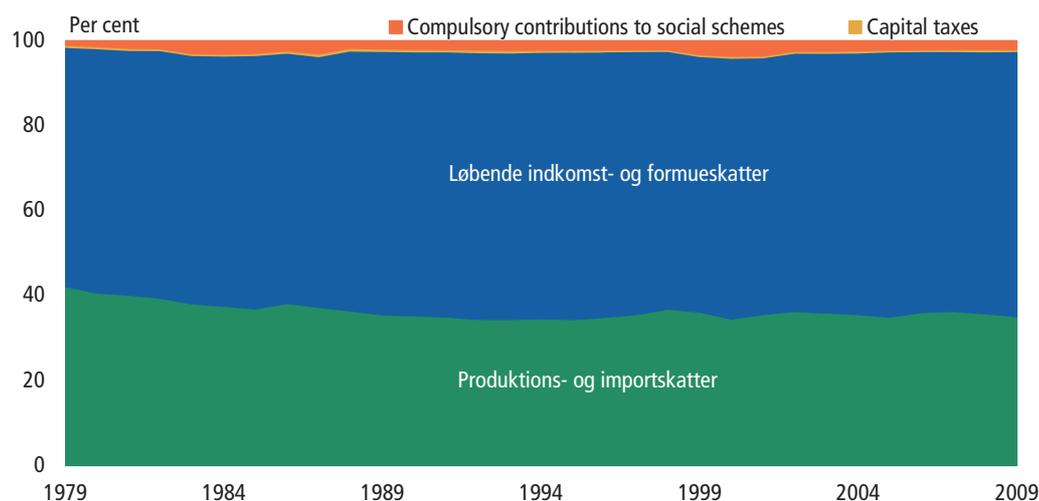
Total taxes can be divided into four main types: Income and property taxes, production and import taxes, capital taxes and compulsory contributions to social security schemes.

Income and property taxes account for the largest share of total taxes. Income and property taxes are taxes on incomes earned by individuals and enterprises (e.g. personal taxes, corporation tax, real interest tax), and taxes linked to the possession of property (e.g. vehicle excise duty).

Production and import taxes are other large items, which primarily comprise VAT and various selective excise duties. Some production and import taxes are used to influence the behaviour of people and companies (e.g. “green” taxes and duties).

The last two items, capital taxes and compulsory contributions to social schemes, are not significant in terms of revenue. The latter is important in other countries where many welfare benefits are funded by compulsory contributions and where social benefits are granted with reference to people's attachment to the labour market.

Figure 10 National accounts distribution of total taxes and duties



www.statbank.dk/off3

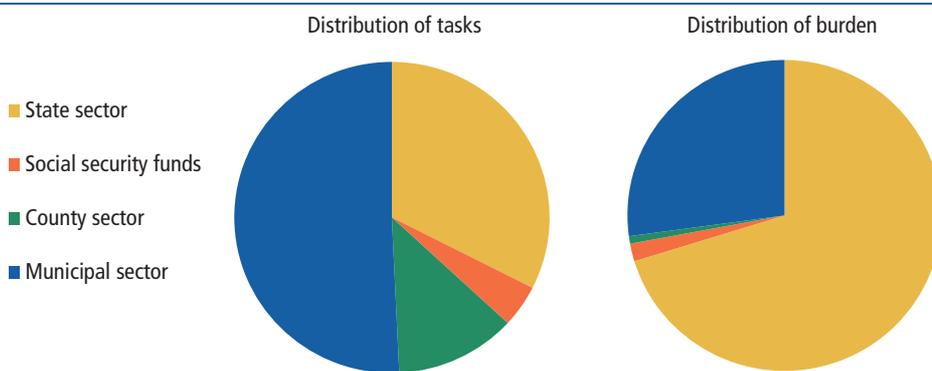
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Distribution of tasks and burden between the sub-sectors**Division of responsibilities between the sub-sectors**

The general government sector can be divided into the following sub-sectors: municipalities, regions, the state and social security funds. In Denmark, there is a high degree of division of responsibilities between the individual sub-sectors. This division of responsibilities can be described by distributing expenditure according to tasks and burden. The distribution of tasks shows expenditure according to the sector that is responsible for such tasks in relation to the public. The sector funding the expenditure is shown by the distribution of burden.

The state covers more of the expenditure than the division of responsibilities dictates. Regions (from 2007), social security funds, and especially municipalities cover less expenditure than is dictated by the division of responsibilities. This is because the state refunds the other sub-sectors for a number of costs, particularly statutory costs in the social area.

Figure 11 Distribution of tasks and burden between sub-sectors. 2009



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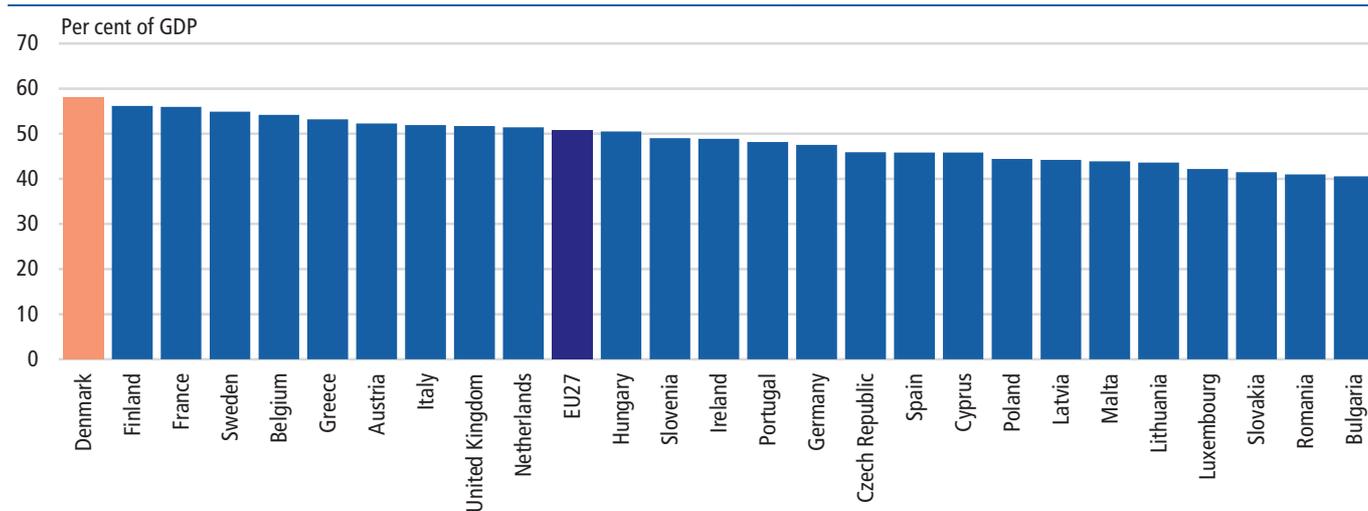
International comparisons in EU-27 in 2008

On 1 January 2007, the EU was enlarged by two Eastern and Central European Countries: Bulgaria and Romania. EU was founded with European Coal and Steel Community in 1952 by the countries: France, West Germany, Italy, Belgium, Luxembourg and the Netherlands. EU has since then been expanded in 1973, were Denmark joined, 1981, 1986, 1995, 2004 and latest in 2007. The biggest enlargement was in 2004 where EU was expanded with ten Eastern and Central European Countries.

Size of the public sector

There are in the EU great variations in the size of the public sector measured in terms of total public expenditure as a per cent of GDP, from 40.6 per cent (Bulgaria) to 58.2 per cent (Denmark). These variations may reflect either a political choice or the stage of development of the country.

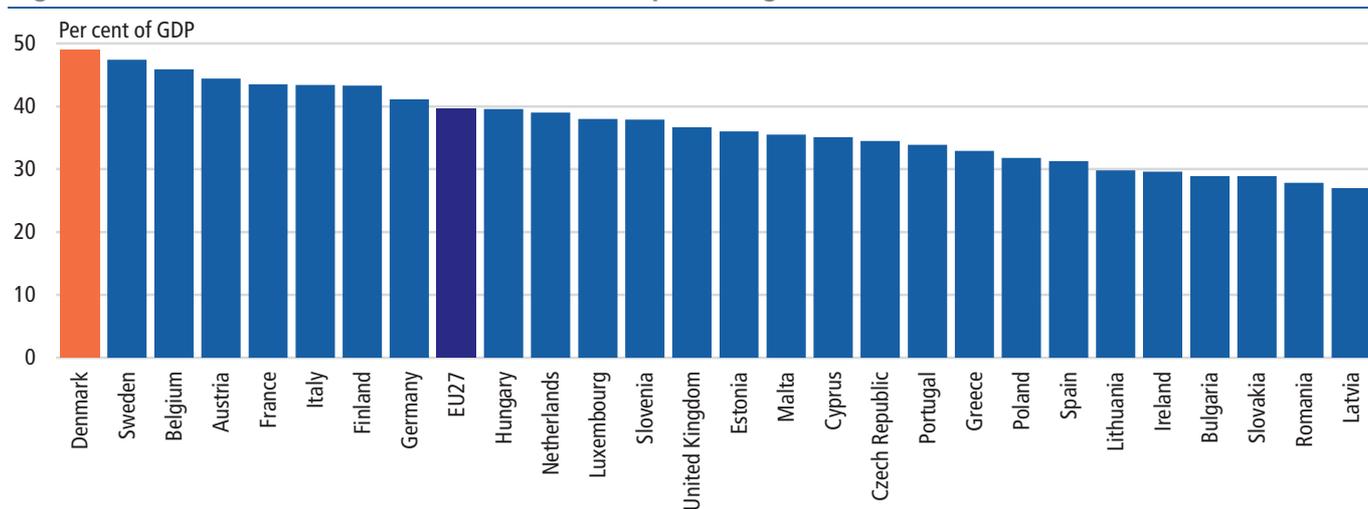
There is a tendency for the size of the public sector to increase concurrently with the development of a country. Consequently, the size of the public sector is greater in industrialized countries, compared to developing countries.

Figure 12 Public expenditure as a percentage of GDP in EU. 2009

Source: Eurostat, table tex00023

Comparison of taxes

There are in the EU great variations tax burden (taxes and duties as a per cent of GDP), from 27.0 per cent (Latvia) to 49.0 per cent (Denmark). Comparisons between countries should be made with caution, as the tax burden depends, for example, on whether income transfers (old-age pension, etc.) take place as net transfers, gross transfers or allowances. Net transfers are transfers that are tax free for the recipient, while gross transfers are subject to tax. In Denmark, gross transfers are most prevalent, which means that tax revenues are greater.

Figure 13 Taxes and duties as a percentage of GDP. 2009

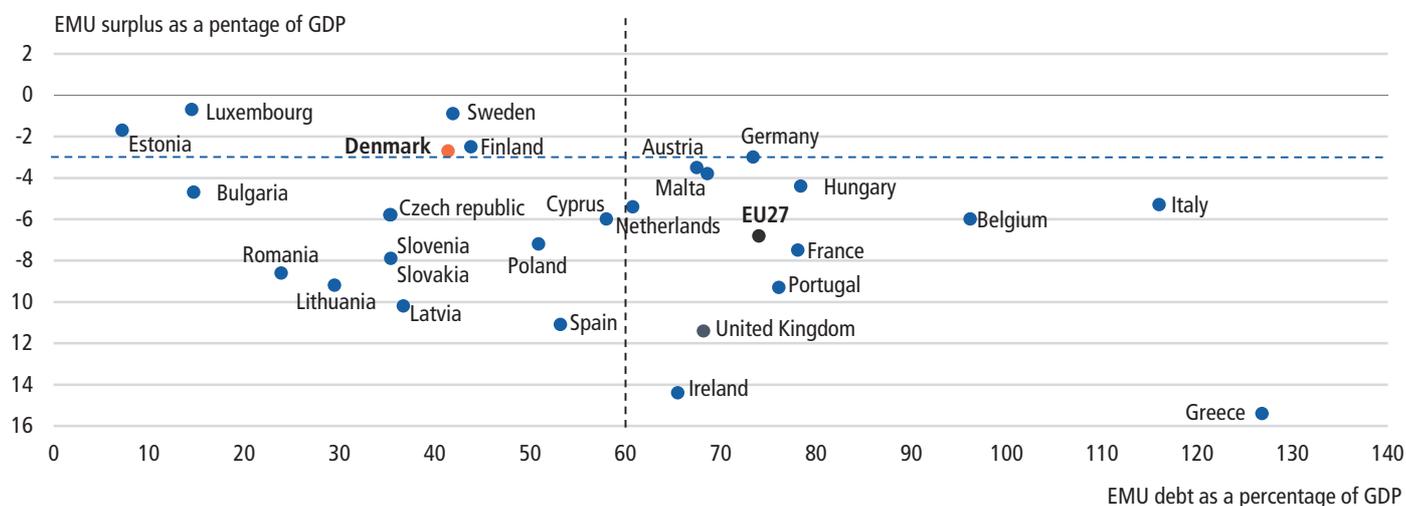
Source: Eurostat, table gov_a_tax_ag

Public EMU deficits/surpluses and EMU debt in the EU

In the European Economic and Monetary Union (EMU) great importance is attached to sound public finances. The EMU criteria are a guideline for the fiscal-policy situation in the EU and cover the public EMU deficits/surpluses and EMU

debt. The EMU criteria prescribe that the deficit of the EU Member States must not exceed 3 per cent of GDP and EMU debt must not exceed 60 per cent of GDP.

Figure 14 EMU surplus and EMU debt as a percentage of GDP in EU. 2009



Source: Eurostat, table teina200 and tsieb090

The total deficit for EU was 6.8 per cent. In 2009, the public EMU deficit was low in, e.g. Denmark, with 2.7 per cent of GDP and in Sweden with 0.9 per cent of GDP.

There are twenty one countries whose deficit is above the threshold of 3 per cent. Two of these countries are Ireland and Greece with EMU deficit of 14.4 per cent and 15.4 per cent, respectively.

The total EMU debt of EU was 74.0 per cent of GDP in 2009. In other words, the average of EU is above the fixed limit of 60 per cent. The EMU debt of Italy and Greece was high with 116.0 per cent and 126.8 per cent of GDP, respectively, while the EMU debt of Estonia and Luxembourg was low with 7.2 per cent and 14.5 per cent of GDP, respectively. In 2009, Denmark's EMU debt was 41.4 per cent of GDP.

Table 371 Central government finance, summary

	2010*			2011*		
	Operating budget		Capital budget	Operating budget		Capital budget
	Expenditure	Revenue		Expenditure	Revenue	
	DKK mio.					
§ 1. Queen Margrethe II	71.2	-	-	71.1	-	-
§ 2. Members of the Royal House	24.3	-	-	24.3	-	-
§ 3. Danish Parliament	963.6	-	25.0	975.1	-	-
§ 5. Prime Minister's Department	116.7	-	-	125.6	-	-
§ 6. Royal Danish Ministry of Foreign Affairs	15 610.6	128.0	-	14 913.2	603.0	-
§ 7. Ministry of Finance	7 960.1	1 847.2	239.8	8 234.5	623.0	256.6
§ 8. Ministry of Economics and Business Affairs	2 031.8	1.2	-	2 484.1	34.0	-
§ 9. Ministry of Taxation	5 409.3	986.0	-	5 267.1	1 041.0	-
§ 11. Ministry of Justice	14 947.8	1 845.0	-	15 154.0	1 765.0	-
§ 12. Ministry of Defence	21 062.9	18.8	2 020.5	22 433.9	18.8	771.5
§ 15. Ministry of Social Affairs	9 670.5	-	-	7 003.9	-	-
§ 16. Ministry of Interior and Health	194 168.1	7.9	-	200 937.7	8.0	-
§ 17. Ministry of Employment	203 008.9	13 542.1	-	206 299.0	13 930.6	-
§ 18. Ministry of Refugee, Immigration and Integration Affairs	2 627.8	-	-	3 304.6	-	-
§ 19. Ministry of Science, Technology and Innovation	20 203.2	391.8	-	20 764.1	493.0	-
§ 20. Ministry of Education	49 742.8	23.8	-2 955.5	49 986.2	22.9	-198.1
§ 21. Ministry of Culture Affairs	6 162.9	76.5	12.7	6 068.3	76.5	12.5
§ 22. Ministry of Ecclesiastical Affairs	647.7	-	17.1	583.0	-	16.5
§ 23. Ministry of the Environment	1 965.3	40.8	-7.2	2 213.3	32.5	26.7
§ 24. Ministry of Food, Agriculture and Fisheries	2 825.8	-	-6.3	2 808.1	-	25.3
§ 28. Ministry of Transport	6 899.1	764.0	8 953.4	6 782.0	356.3	10 217.8
§ 29. Ministry of Climate and Energy	1 925.5	8 678.6	-	1 412.9	8 886.5	-
§ 35. General reserves	12 011.8	2 450.0	800.0	12 662.1	2 000.0	-
§ 36. Pensions	20 317.5	-	-	20 401.1	-	-
Total	600 375.2	30 801.7	9 099.5	610 909.2	29 891.1	11 128.7
§ 37. Interests	24 838.1	9 163.7	•	26 044.9	9 851.1	•
§ 38. Taxes and duties	34 867.1	551 871.3	•	34 849.9	609 639.0	•
Total	660 080.4	591 836.7	9 099.5	671 804.0	649 381.2	11 128.7
Surplus	•	-68 243.7	-9 099.5	•	-22 422.8	-11 128.7
Operating, capital and lending budget	•	-77 343.2	•	•	-33 551.5	•
§ 40. Bond purchases. etc.	-2 894.4	•	•	11 528.3	•	•
§ 41. Changes in investment portfolio. etc.	•	-25.1	•	•	-4 093.9	•
§ 42. Repayment of central government debt	-74 473.9	•	•	-49 173.7	•	•
Total	-77 368.3	-77 368.3	•	-37 645.4	-37 645.4	•

Source: Appropriation Act 2011

Table 372 Central government assets and liabilities

	2007	2008	2009
	DKK mio.		
Assets, total	734 987.9	898 834.1	989 196.3
Fixed assets	332 001.1	350 963.1	449 494.3
Intangible assets	3 233.0	3 668.7	3 913.9
Tangible assets	188 321.4	192 699.5	207 400.6
Financial assets	140 446.8	154 594.9	238 179.8
Central government bonds for cost-based grants	1 218.1	1 131.1	1 297.4
Credits and long-term claims	89 020.6	104 420.4	139 992.0
Loss on bond issue, government loans	909.4	-1 044.2	-3 472.9
Securities and capital investment	49 298.7	50 087.6	100 363.3
Current assets	255 599.3	405 883.1	400 365.8
Inventories	16 735.3	15 214.4	13 692.3
Work in progress for the account of others	263.7	345.1	170.8
Debtors	37 190.5	56 969.6	106 179.9
Accruals and deferred income	4 058.5	8 929.1	9 238.7
Trade debtors concerning binding commitments	21 795.0	19 189.9	20 408.2
Trade debtors with the Export Credit Fund	688.6	381.7	768.1
Technical debtors counterbalancing long-term debt with the government's corporate payment system	37 416.5	43 186.1	41 768.1
Other debtors	12 853.5	9 867.6	17 137.9
Accounts with Danmarks Nationalbank	84 317.7	230 642.0	193 278.3
Ministry of Finance's ordinary account	84 320.3	230 615.2	193 228.2
Government institutions' accounts with DK's Nationalbank	-2.6	26.8	50.1
Liquid funds	40 280.0	21 157.4	-2 276.5
Government institutions' liquid funds	1 867.7	2 587.2	2 925.2
Liquid transfers in transit in the band system on 31 Dec.	38 412.3	18 570.2	-5 201.7
Other assets	147 387.4	141 987.9	139 336.2
Assets of special funds	147 387.4	141 987.9	139 336.2
Social Pension Fund	135 495.4	129 877.0	125 242.3
Danish National Advanced Technology Foundation	6 704.6	8 719.4	10 816.7
Other funds	5 187.3	3 391.5	3 277.2
Liabilities, total	734 987.9	898 834.1	989 196.3
Net capital	-83 084.6	-2 138.2	-12 295.5
Balance	-83 084.6	-2 138.2	-12 295.5
Provisions for liabilities	93 576.8	89 937.8	96 225.5
Provision for liabilities concerning government operation	2 002.9	1 977.7	2 084.3
Binding commitments	91 573.9	87 960.1	94 141.3
Long-term debt	532 752.6	628 536.8	696 340.2
Domestic government debt	402 040.1	429 508.6	487 915.5
Foreign government debt	68 642.2	133 091.7	139 588.4
Period interest on government debt	1 699.0	1 588.8	1 689.1
Mortgage debt	77.7	63.7	60.5
Other long-term debt	58 250.5	62 326.4	65 200.4
Donations	2 043.1	1 957.6	1 886.4
Short-term debt	44 355.7	40 509.8	69 589.8
Prepayments received for work in progress	628.8	419.4	452.3
Monetary liabilities concerning holiday pay	4 996.4	5 132.5	5 418.2
Suppliers of goods and services	15 516.3	14 489.0	42 230.7
Accruals and deferred income	610.4	1 203.4	563.5
Account with special funds	0.0	124.2	-
Debt to the Export Credit Fund	3 534.2	3 534.2	3 534.2
Renounced commitment	1 897.0	1 932.1	2 267.7
Liabilities concerning non-governmental deposits with the the government's corporate payment system	9 940.7	13 727.8	13 291.6
Other short-term debt	7 232.0	-52.6	517.1
Debt to the Export Credit Fund's export credit guarantee	-	-	1 314.5
Other liabilities	147 387.4	141 987.9	139 336.2
Capital for special funds	147 387.4	141 987.9	139 336.2

Source: Government accounts 2008 and 2009

Table 373	Central government debt and borrowing			
	1995	2000	2005	2009*
	per cent of GDP			
Total central government debt¹	75.5	55.0	39.3	37.9
Domestic debt	63.7	48.4	33.4	29.5
Foreign debt	11.8	6.6	5.9	8.4
	DKK mio.			
Total central government borrowing	149 876	76 095	46 446	152 457
Domestic debt	137 173	65 672	30 925	123 781
Foreign debt	12 703	10 423	15 521	28 676

¹ Government gross debt, nominal values.

Source: Central Government Accounts, Danish Central Bank

www.nationalbanken.dk

Table 374	Central government net borrowing requirement	
	2008*	2009*
	DKK mio.	
Net borrowing requirement	-48 312	109 969
+Discount on new issue, foreign loans	394	57
+Revaluation of foreign loans, etc. ¹	-29 706	6 391
+Discount on new issues, domestic loans	-2 254	-4 316
+Changes in the Social Pension Fund stock of government loans	29 943	20 884
=Change in central government debt	-49 936	132 985
Total indebtedness of central government per 31 December	205 866	338 851
Total domestic debt, net	72 774	199 263
Bonded debt, total	429 509	487 915
a. Ordinary bonds	451 394	505 973
b. Short-term debt certificates	-	-
c. Premium bonds	200	100
d. Swaps	-22 085	-19 153
e. Bonds issued by <i>Fiskeribanken</i>	-	995
The Social Pension Fund stock of government bonds	-98 604	-77 720
Liabilities to the Danish Central Bank, net	-258 131	-210 932
Treasury bills	-	-
Total foreign bonded debt, net	133 092	139 588
Total domestic and foreign borrowing²	14 415	199 657
Repayment of domestic and foreign loans, total	62 700	89 600
a. Repayment of domestic loans	39 700	67 900
b. Repayment of foreign loans	23 000	21 700
Domestic borrowing, total	-72 233	170 981
a. Ordinary bonds	99 565	123 781
b. Borrowing from the Danish Central Bank	-171 798	47 200
Foreign borrowing	86 648	28 676

¹ In 2008 the Social Pension Fund increased its deposits in the Danish Central Bank by 25 583 million DKK ² At nominal value.

Source: Government accounts

Table 375 Expenditure and revenue of social security funds

	Unemployment insurance funds		Employees' Guarantee Funds		All social security funds	
	2009*	2010*	2009*	2010*	2009*	2010*
Current expenditure	52 413	59 349	1 231	732	53 644	60 081
Consumption expenditure	2 945	3 226	58	63	3 003	3 289
Real interest, etc.	-	-	1	1	1	1
Income transfers to households	36 165	43 034	1 172	668	37 337	43 702
Income transfers to central government	13 303	13 090	-	-	13 303	13 090
Current revenue	54 091	61 501	251	1 014	54 342	62 515
Interests and dividends, etc.	96	92	21	-	117	92
Compulsory contributions	16 092	16 360	135	908	16 227	17 268
Transfers from central government	37 903	45 049	-	-	37 903	45 049
Other current transfers	-	-	95	106	95	106
Current surplus (gross saving)	1 678	2 152	-980	282	698	2 434
Capital outlays, net	2 203	2 551	-	-	2 203	2 551
Overall surplus (net lending)	-525	-399	-980	282	-1 505	-117

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Table 376 Regions account. 2009

	Current account		Capital account		Current- and capital account ¹ Net	Grants from the state	General grants Net
	Expenditure	Revenue ¹	Expenditure	Revenue			
	DDK mio.						
All regions	112 291	17 355	4 189	53	99 072	78 951	17 969
Region Hovedstaden	36 407	6 509	1 368	10	31 256	24 878	5 544
Region Sjælland	16 520	1 635	617	1	15 501	12 263	2 829
Region Syddanmark	23 435	3 430	828	6	20 827	16 901	3 894
Region Midtjylland	24 291	4 201	1 089	33	21 146	16 513	3 892
Region Nordjylland	11 638	1 580	287	3	10 342	8 396	1 810

Anm : Expenditure is exclusive VAT.

¹ Including state refunds.

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Table 377 Regions expenditures and financing. 2009

	Region Hovedstaden	Region Sjælland	Region Syddanmark	Region Midtjylland	Region Nordjylland	All regions
	—DDK mio.—					
Health care, total	33 909	14 917	21 409	21 925	10 414	102 574
Health care system	26 654	11 312	16 248	16 535	7 776	78 524
Medial insurance etc.	6 608	3 160	4 608	4 650	2 248	21 274
Other expenditures	52	32	109	152	251	595
Proportion of joint purpose and administration	580	430	401	514	121	2 046
Proportion of interests	16	-17	44	74	19	135
Social and special education, total	993	772	1 126	1 564	749	5 203
Social offers and special education	929	736	1 051	1 485	720	4 920
Other expenditures	28	11	24	42	19	124
Proportion of joint purpose and administration	20	20	42	37	10	130
Proportion of interests	16	5	9	-	-	30
Regional development, total	797	511	457	522	302	2 589
Public transport	433	266	187	280	145	1 310
Cultural services	9	9	9	7	5	39
Industrial development	104	99	67	116	80	465
Education	36	14	34	18	13	116
Environment	176	92	86	75	43	472
Other expenditures	23	17	54	15	13	122
Proportion of joint purpose and administration	16	14	21	9	3	64
Proportion of interests	0	-1	-2	2	-	0
Joint purpose and administration, total	740	303	484	356	192	2 075
Transfers of interests	-32	18	-42	-76	-19	-150
Current expenditures, gross	36 407	16 520	23 435	24 291	11 638	112 291
Hospitals, capital	1 332	511	719	857	249	3 668
Social offers and special education, capital	36	53	63	72	19	242
Other capital expenditures	1	53	46	160	20	280
Current- and capital expenditures, gross	37 775	17 138	24 262	25 380	11 925	116 480
Current revenues, hospitals	4 725	640	1 668	1 960	428	9 422
Current revenues, social offers and special education	961	623	1 039	1 495	786	4 903
Other current revenues	133	66	264	347	185	996
Capital revenues	10	1	5	34	3	54
Current- and capital expenditures, net	31 945	15 807	21 285	21 545	10 523	101 105
Interest, expenditures	192	103	132	149	65	640
Interest, revenues	159	121	82	49	46	458
State refunds	667	306	450	399	180	2 001
Settlement of VAT, net	-23	-	-9	-	-	-32
Financing	31 287	15 483	20 877	21 245	10 361	99 254
Financing, total	31 287	15 483	20 877	21 245	10 361	99 254
Of which:						
Grants from the state	24 878	12 263	16 901	16 513	8 396	78 952
Municipalities contributions	5 544	2 829	3 894	3 892	1 810	17 969
Raising of loans, net ¹	-135	174	37	165	-78	163
Financial changes ²	1 000	217	45	675	233	2 170

Note: The regions raising of loans and financial changes are calculated figures, see note 1 and 2.

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¹ Net raising loans are calculated by the regions balance 2008 and 2009. ² The financial changes are calculated as a residual in comparison to the total net expenditures to financing.

Table 378 Regions current- and capital accounts. 2009

	Health	Social services and special education	Regional development	Joint purpose and administration	Interests etc.	Total
DDK mio.						
Net expenditure, total	96 238	453	2 399	163	-182	99 071
Gross expenditure, total	106 321	5 445	2 591	2 272	-150	116 479
Compensation of employees¹	45 917	3 953	281	1 042	-	51 193
Intermediate consumption	15 250	432	27	237	-	15 945
Food	494	91	1	13	-	599
Fuels and lubricants	990	73	6	17	-	1 087
Purchase of land and buildings	4	14	1	-	-	19
Acquisitions	1 566	32	1	59	-	1 658
Other consumption goods	12 195	221	18	147	-	12 581
Services etc.	22 755	874	553	1 224	-	25 406
VAT-exempt services	9 961	267	169	142	-	10 539
Building contractors and craftsmen	2 342	284	66	102	-	2 794
Payments to the state	54	-1	-	-	-	54
Payments to municipalities	212	5	-	1	-	218
Payments to regions	4 805	2	-	2	-	4 810
Other services	5 381	316	318	977	-	6 992
Grants and transfers	20 484	19	1 667	2 124	-	24 295
Civil servant pensions	12	-	19	2 084	-	2 115
Other transfers to persons	20 468	23	-	33	-	20 523
Other grants and transfers	4	-4	1 648	8	-	1 656
Financial expenditures	-5	-2	-	-	-	-7
Internal expenditure and revenue	1 920	169	63	-2 355	-150	-353
Regarding compensation of employees	84	14	-1	258	-	355
Regarding intermediate consumption	1 189	1	-	-5	-	1 185
Regarding services	3 390	229	67	-2 282	-150	1 254
Internal revenue	-2 743	-74	-3	-327	-	-3 147
Gross revenue, total	10 083	4 992	192	2 109	32	17 408
Revenue	10 017	4 988	192	172	-	15 369
Rent received	128	24	-	5	-	157
Sales of goods and services	1 282	135	-	30	-	1 447
Payments from the state	365	40	145	15	-	564
Payments from municipalities	907	4 676	1	9	-	5 593
Payments from regions	5 684	6	6	4	-	5 700
Other revenue	1 652	108	40	110	-	1 909
Financial revenues²	66	4	0	1 937	32	2 039
Financial revenue	-21	0	1	-	32	12
Grants from municipalities	-	-	-	-	-	-
State refunds	87	3	0	1 937	-	2 026
Other financial revenue	1	0	-	0	-	1

Note: Current- and capital expenditure is exclusive VAT.

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¹ Income deducted from the Daily Cash Benefits Fund. ² Exclusive state refunds.

Table 379 (page 1 of 2) Municipalities account. 2009

	Current account		Capital account		Current- and capital account ¹ Net	Taxes Net	General grants Net
	Expenditure	Revenue ¹	Expenditure	Revenue			
	DDK mio.						
All municipalities	388 430	118 286	19 949	4 799	285 294	215 723	58 800
Region Hovedstaden	119 493	33 625	6 968	1 365	91 471	76 838	9 752
Copenhagen	36 194	9 036	2 362	455	29 065	22 523	4 179
Frederiksberg	5 827	1 517	408	176	4 542	4 404	31
Albertslund	2 635	888	69	4	1 812	1 104	643
Allerød	1 545	361	44	13	1 215	1 264	-121
Ballerup	4 068	1 244	242	7	3 059	2 434	497
Bornholm	3 076	844	43	17	2 258	1 408	815
Brøndby	2 856	862	170	3	2 161	1 359	718
Dragør	768	135	15	1	647	675	-44
Egedal	2 517	662	105	34	1 926	1 838	30
Fredensborg	2 999	954	110	134	2 021	1 822	210
Frederikssund	3 134	924	291	38	2 463	1 872	410
Furesø	2 567	632	108	70	1 973	2 073	-20
Gentofte	4 837	1 589	694	17	3 925	4 476	-1 476
Gladsaxe	4 898	1 636	318	96	3 484	2 892	484
Glostrup	1 751	611	51	4	1 187	1 003	170
Gribskov	2 830	850	84	19	2 045	1 755	250
Halsnæs	2 376	789	66	8	1 645	1 172	479
Helsingør	4 945	1 706	447	31	3 655	2 721	648
Herlev	2 022	561	84	20	1 525	1 133	360
Hillerød	3 514	1 224	120	46	2 364	2 149	160
Hvidovre	3 523	778	89	1	2 833	2 164	674
Høje-Taastrup	3 640	882	141	49	2 850	2 083	674
Hørsholm	1 572	394	88	12	1 254	1 592	-413
Ishøj	1 929	686	134	21	1 356	752	571
Lyngby-Taarbæk	3 449	863	106	17	2 675	2 939	-291
Rudersdal	3 688	1 177	167	53	2 625	3 451	-806
Rødovre	2 877	882	150	5	2 140	1 579	543
Tårnby	2 634	702	164	2	2 094	1 604	359
Vallensbæk	822	236	98	12	672	597	18
Region Sjælland	58 397	18 362	2 353	896	41 492	30 767	10 285
Faxe	2 328	674	78	8	1 724	1 320	412
Greve	2 869	680	112	34	2 267	1 984	267
Guldborgsund	4 602	1 467	168	15	3 288	2 088	1 077
Holbæk	4 648	1 458	167	21	3 336	2 410	926
Kalundborg	3 598	1 065	90	14	2 609	1 851	716
Køge	3 863	1 042	192	225	2 788	2 135	717
Lejre	1 621	441	68	10	1 238	1 110	103
Lolland	4 229	1 377	126	29	2 949	1 628	1 240
Næstved	5 521	1 764	217	66	3 908	2 876	992
Odsherred	2 496	764	62	21	1 773	1 326	456
Ringsted	2 425	813	132	36	1 708	1 273	401
Roskilde	6 035	2 087	343	332	3 959	3 724	344
Slagelse	6 138	2 294	201	53	3 992	2 634	1 349
Solrød	1 163	257	83	4	985	937	-14
Sorø	2 126	691	128	4	1 559	1 085	349
Stevns	1 362	372	72	6	1 056	809	221
Vordingborg	3 373	1 116	114	18	2 353	1 577	729

Note: Expenditure is exclusive VAT.

www.statbank.dk/regk31andregk11¹ Including state refunds.

Table 379 (page 2 of 2) Municipalities account. 2009

	Current account		Capital account		Current- and capital account ¹ Net	Taxes Net	General grants Net
	Expenditure	Revenue ¹	Expenditure	Revenue			
	DDK mio.						
Region Syddanmark	83 563	25 594	3 781	1 135	60 615	42 569	16 496
Assens	2 695	682	183	121	2 075	1 458	609
Billund	1 712	500	82	29	1 265	932	311
Esbjerg	9 103	3 393	283	44	5 949	4 158	1 686
Fanø	235	70	21	10	176	140	21
Fredericia	3 613	1 080	302	122	2 713	2 002	624
Faaborg-Midtfyn	3 440	982	129	7	2 580	1 749	732
Haderslev	3 986	1 272	254	72	2 896	1 976	819
Kerteminde	1 542	415	66	30	1 163	863	280
Kolding	5 825	1 637	288	62	4 414	3 395	945
Langeland	1 102	308	33	12	815	493	312
Middelfart	2 622	871	159	26	1 884	1 368	415
Nordfyns	1 880	484	69	22	1 443	977	420
Nyborg	2 154	564	48	6	1 632	1 133	469
Odense	13 238	4 024	585	102	9 697	6 573	2 911
Svendborg	4 373	1 481	147	45	2 994	2 016	904
Sønderborg	4 904	1 195	223	93	3 839	2 686	1 052
Tønder	2 821	783	56	12	2 082	1 358	679
Varde	3 224	871	167	47	2 473	1 782	597
Vejen	2 636	693	161	25	2 079	1 349	633
Vejle	7 597	2 754	369	204	5 008	3 835	1 090
Ærø	485	146	47	22	364	223	133
Aabenraa	4 376	1 389	109	22	3 074	2 103	854
Region Midtjylland	86 003	27 467	5 099	937	62 698	45 293	14 097
Favrskov	2 817	794	191	56	2 158	1 596	429
Hedensted	2 744	703	202	13	2 230	1 621	425
Herning	5 747	1 857	394	46	4 238	2 997	959
Holstebro	3 841	1 203	138	25	2 751	2 043	652
Horsens	5 782	1 828	326	68	4 212	2 888	1 131
Ikast-Brande	2 804	913	158	92	1 957	1 327	555
Lemvig	1 463	449	93	14	1 093	756	337
Norddjurs	2 730	811	98	11	2 006	1 288	614
Odder	1 360	384	101	20	1 057	794	196
Randers	6 865	2 165	346	29	5 017	3 309	1 360
Ringkøbing-Skjern	3 743	1 118	189	27	2 787	2 078	625
Samsø	339	99	37	1	276	140	105
Silkeborg	5 558	1 436	263	34	4 351	3 309	809
Skanderborg	3 821	1 285	249	85	2 700	2 101	410
Skive	3 208	953	160	29	2 386	1 667	679
Struer	1 499	485	124	31	1 107	748	308
Syddjurs	2 584	652	48	36	1 944	1 492	466
Viborg	6 067	1 674	340	54	4 679	3 456	899
Aarhus	23 031	8 658	1 642	266	15 749	11 683	3 138
Region Nordjylland	40 974	13 238	1 748	466	29 018	20 256	8 170
Brønderslev	2 506	770	73	13	1 796	1 210	555
Frederikshavn	4 264	1 124	205	31	3 314	2 229	957
Hjørring	4 473	1 236	109	12	3 334	2 227	1 035
Jammerbugt	2 887	1 037	89	30	1 909	1 338	540
Læsø	191	56	4	1	138	75	65
Mariagerfjord	2 815	797	120	10	2 128	1 458	615
Morsø	1 551	434	48	23	1 142	747	374
Rebild	1 760	511	98	21	1 326	940	359
Thisted	3 119	951	96	11	2 253	1 539	715
Vesthimmerlands	2 915	994	109	28	2 002	1 310	645
Aalborg	14 493	5 328	797	286	9 676	7 183	2 310

Table 380 Municipalities current and capital account, net. 2009

Sum of municipalities situated in	Region Hoved- staden	Region Sjælland	Region Syd- danmark	Region Midt- jylland	Region Nord- jylland	All munici- palities
	DKK mio.					
Current item total, net	98 519	47 048	68 790	69 213	32 813	316 383
Children and young people	29 960	14 264	19 115	20 792	9 352	93 483
Primary and lower secondary etc. ¹	15 040	8 255	11 088	11 892	5 452	51 727
Day care and clubs for children and young people	10 711	3 780	5 192	5 911	2 329	27 923
Preventative measures for children and young people with special needs	1 238	657	711	888	430	3 924
Residential care and foster homes etc. ²	2 971	1 572	2 124	2 101	1 141	9 909
Elderly and adult with special needs	19 304	8 817	13 270	13 272	6 901	61 564
Care etc. of elder and handicapped ³	11 597	5 165	8 243	8 411	4 323	37 739
Preventative measures for elder and handicapped	1 018	536	732	1 233	298	3 817
Residential care to elder and adults with special needs ⁴	4 580	2 000	2 734	2 185	1 513	13 012
Relief measures, consumer goods, interior design, travel expenses	1 071	622	856	729	396	3 674
Activity- and gathering offers and protected employment	1 038	494	705	714	371	3 322
Health expenses	5 325	2 429	3 664	3 590	1 706	16 714
Liability services	21 803	12 243	19 251	18 805	8 647	80 749
Other areas	22 127	9 295	13 490	12 754	6 207	63 873
State refunds, total	12 650	7 012	10 822	10 680	5 075	46 239
Capital items total, net	5 604	1 458	2 645	4 164	1 281	15 152
Children and young people	2 167	582	708	1 046	342	4 845
Elder and adults with special needs	398	197	371	562	69	1 597
Other areas	3 039	679	1 566	2 556	870	8 710
Interest, expenditures	1 149	499	562	544	278	3 032
Interest, revenues	1 710	429	642	550	195	3 526
General and special grants, total ⁵	9 752	10 285	16 496	14 097	8 170	58 800
Settlement of VAT, net	-6	14	10	44	-6	56
Financing	81 147	31 292	44 049	48 640	20 926	226 054
Financed by:						
Taxes	76 837	30 767	42 570	45 293	20 256	215 723
Raising of loans	4 223	1 962	2 250	2 006	1 188	11 629
Repayments on loans	4 098	1 714	1 354	1 196	1 162	9 524
Raising of loans, net	125	248	896	810	26	2 105
Financing, total	76 962	31 015	43 466	46 103	20 282	217 828
Financial changes	4 185	277	583	2 537	644	8 226
Of which:						
Consumption of liquid assets	2 895	-2	489	2 231	219	5 832
Other financial changes	1 290	279	94	306	425	2 394

Note: Expenditure is exclusive VAT.

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¹ Including: After school care, special education, special pedagogical arrangement etc. ² Including: Secured 24-hour care centers for children and young people. ³ Home nursing care and other personal and practical help. ⁴ Senior homes, nursing homes, protected homes and other living arrangements to adults with special needs. ⁵ Including: The municipalities grant to the regions that are not defined by an activity on 7.1 DDK bn.

Table 381 Municipalities current- and capital accounts. 2009

	Housing and community amenities	Public utilities etc.	Traffic and infra- structure etc.	Education and culture	Health care	Social services and employ- ment	Joint expen- ditures and admini- stration etc.	Total
	DDK mio.							
Net expenditures, total	7 507	-270	9 864	65 049	16 916	198 458	34 011	331 534
Gross expenditures, total	13 653	15 389	13 445	75 392	17 195	235 024	38 282	408 379
Compensation of employees¹	2 889	1 262	3 049	44 411	3 649	83 868	23 317	162 445
Consumption goods	2 269	3 982	1 911	4 783	301	9 003	1 788	24 037
Foods	30	4	9	387	8	1 709	186	2 332
Fuels and lubricants	517	2 919	571	1 227	22	1 221	283	6 758
Purchase of land and buildings	1 128	31	80	67	-	268	19	1 592
Acquisitions	81	106	235	195	38	225	223	1 102
Other consumption goods	513	923	1 017	2 908	233	5 581	1 077	12 252
Services etc.	7 408	10 043	7 075	21 390	12 701	50 319	10 316	119 252
VAT-exempt services	1 566	1 023	1 555	4 866	730	16 689	1 410	27 839
Building contractors and craftsmen	3 412	3 158	3 224	4 094	167	4 140	1 211	19 406
Payments to the state	59	105	82	4 353	1	44	202	4 846
Payments to municipalities	83	5	14	4 304	59	15 888	57	20 410
Payments to regions	-	1	398	460	11 491	4 397	2	16 749
Other services	2 288	5 752	1 802	3 314	253	9 160	7 433	30 001
Grants and transfers	989	19	1 774	4 555	536	91 108	3 655	102 636
Civil servant pensions etc.	1	12	1	52	2	3	3 391	3 460
Transfers to persons	48	5	3	1 171	525	89 444	113	91 309
Other grants and transfers	941	2	1 770	3 333	9	1 661	152	7 867
Financial expenditures	15	83	1	-	-	12	-	112
Internal expenditure and revenue	83	-	-365	253	7	713	-794	-103
Regarding compensation of employees	220	-	926	136	38	1 877	4	3 201
Regarding intermediate consumption	11	-	39	30	1	93	48	223
Regarding services	265	-	576	645	36	3 024	302	4 848
Internal revenue	-413	-	-1 905	-558	-68	-4 281	-1 149	-8 375
Gross revenues, total	6 147	15 659	3 582	10 344	277	36 567	4 272	76 848
Revenues	5 961	15 567	3 545	10 256	236	35 276	3 942	74 783
Rent received	849	-3	6	81	4	1 826	74	2 837
Sales of goods and services	1 002	8 215	2 083	3 799	42	12 430	490	28 061
Payments from the state	118	3	43	428	30	804	322	1 748
Payments from municipalities	84	15	132	4 176	65	16 378	142	20 992
Payments from regions	36	-	6	167	17	357	8	591
Other revenues	3 872	7 337	1 275	1 605	78	3 481	2 906	20 554
Financial revenues²	186	92	37	88	41	1 291	330	2 065
State refunds	169	-	37	73	41	1 196	259	1 775
Other financial revenues	17	92	-	15	-	95	71	290

Note: Current- and capital expenditures is exclusive VAT.

www.statbank.dk/regk11¹ Income deducted from the Daily Cash Benefits Fund. ² Exclusive state refunds.

Table 382 Taxpayers, income and tax

	2008	2009*
	———— thousand persons ————	
Taxable population		
Danish population, end of year	5 511	5 535
Of whom subject to assessment	4 873	4 940
	———— DKK mio. ————	
Provisional taxes		
+Total	367 251	353 250
A-tax	326 816	318 925
B-tax	17 243	16 316
Share tax	8 583	6 745
Voluntary payments	14 923	11 599
Section 55 refunds	-314	-335
Underpaid tax from previous years, etc.		
÷ Underpaid tax from previous years	4 169	4 271
+ Retained profits paid	2 285	1 967
Finally assessed incomes		
+ Taxable income (gross)	906 611	910 845
+ Income tax relief	178 304	187 173
+ Net taxable income	728 307	723 672
Final taxes		
+Total	349 198	333 601
+Central government tax (State tax)	78 371	67 773
Ordinary income tax, lower limit	48 592	44 508
Additional income tax, intermediate limit	9 908	5 321
Additional income tax, upper limit	19 081	17 064
+Healthcare contribution	57 883	57 548
+Tax on limited taxation	1 731	1 781
+Church tax	5 218	5 157
+Municipal tax	178 889	177 684
+Corporation tax	3 930	3 250
+Share tax	11 039	7 983
+Imputed income from owner-occupied dwelling	12 137	12 425
Labour market contributions	71 655	70 579
Results of final assessment		
Tax overpayment minus underpayment	16 169	17 345
Tax overpayment	25 104	24 783
Tax underpayment	8 935	7 438
Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	15 712	17 361
Tax overpayment, etc. for refunding	25 477	24 470
Tax underpayment, etc. for collection	9 765	7 109
For collection with provisional tax	4 387	3 947
For collection separately	5 378	3 162

 www.statbank.dk/447

Table 383 (page 1 of 2) Local government taxation

Municipal name	Municipal tax rate		Church tax rate		Budgeted municipal income tax revenue		Increase
	2010	2011	2010	2011	2010	2011	
	per cent				DKK mio.		per cent
All Denmark	24.90	24.92	0.88	0.89	194 237	200 952	3.5
Region Hovedstaden	24.26	24.26	0.71	0.71	64 420	67 096	4.2
101 Copenhagen	23.80	23.80	0.80	0.80	18 065	19 012	5.2
147 Frederiksberg	23.10	23.10	0.50	0.50	3 876	4 114	6.2
165 Albertslund	24.60	24.60	0.85	0.85	926	955	3.1
201 Allerød	25.30	25.30	0.58	0.58	1 132	1 136	0.3
151 Ballerup	25.50	25.50	0.75	0.75	1 821	1 896	4.1
400 Bornholm	25.90	25.90	0.93	0.93	1 326	1 373	3.6
153 Brøndby	24.50	24.50	0.80	0.80	1 152	1 202	4.3
155 Dragør	24.80	24.80	0.64	0.64	583	602	3.1
240 Egedal	25.70	25.70	0.76	0.76	1 700	1 751	3.0
210 Fredensborg	25.40	25.40	0.61	0.66	1 687	1 740	3.1
250 Frederikssund	25.90	25.90	0.96	0.96	1 670	1 722	3.1
190 Furesø ¹	26.00	26.00	0.65	0.65	1 834	1 896	3.4
157 Gentofte	22.80	22.80	0.44	0.44	3 757	4 039	7.5
159 Gladsaxe	24.00	24.10	0.75	0.75	2 346	2 482	5.8
161 Glostrup	24.20	24.20	0.66	0.66	793	825	4.0
270 Gribskov	24.50	24.50	0.94	0.94	1 469	1 448	-1.4
260 Halsnæs	25.40	25.40	0.85	0.85	1 050	1 075	2.4
217 Helsingør	25.40	25.40	0.78	0.78	2 320	2 375	2.4
163 Herlev	23.70	23.70	0.77	0.77	942	987	4.7
219 Hillerød	25.60	25.60	0.69	0.69	1 884	1 943	3.1
167 Hvidovre	25.60	25.60	0.72	0.72	1 826	1 892	3.6
169 Høje-Taastrup	24.70	24.70	0.85	0.85	1 674	1 730	3.4
223 Hørsholm	23.50	23.50	0.59	0.59	1 366	1 384	1.3
183 Ishøj	25.00	25.00	0.90	0.90	674	696	3.3
173 Lyngby-Taarbæk	23.70	23.70	0.61	0.63	2 425	2 476	2.1
230 Rudersdal	22.90	22.80	0.53	0.56	2 835	2 851	0.5
175 Rødovre	25.70	25.70	0.72	0.72	1 368	1 409	3.0
185 Tårnby	23.10	23.50	0.61	0.61	1 375	1 455	5.8
187 Vallensbæk	25.10	25.10	0.64	0.64	544	630	15.7
Region Sjælland	25.30	25.32	0.98	0.97	28 481	29 197	2.5
320 Faxe	26.10	26.10	1.08	1.08	1 247	1 254	0.6
253 Greve	23.90	23.90	0.73	0.73	1 818	1 872	3.0
376 Guldborgsund	25.80	25.80	1.20	1.17	2 010	2 065	2.7
316 Holbæk	25.10	25.10	0.96	0.96	2 318	2 396	3.4
326 Kalundborg	25.30	25.30	1.01	1.01	1 680	1 683	0.1
259 Køge	24.90	24.90	0.87	0.87	2 005	2 052	2.3
350 Lejre	25.40	25.40	1.06	1.06	1 023	1 050	2.7
360 Lolland	26.70	26.70	1.23	1.23	1 517	1 579	4.1
370 Næstved	25.00	25.00	0.98	0.98	2 690	2 777	3.2
306 Odsherred	26.60	26.60	0.98	0.98	1 125	1 141	1.4
329 Ringsted	26.70	26.70	0.99	0.99	1 173	1 213	3.4
265 Roskilde	25.20	25.20	0.84	0.84	3 261	3 339	2.4
330 Slagelse	24.70	24.70	0.96	0.96	2 464	2 544	3.3
269 Solrød	24.60	24.80	0.92	0.90	884	867	-2.0
340 Sorø	26.40	26.40	0.95	0.95	1 048	1 069	2.0
336 Stevn	25.00	25.00	1.10	1.10	750	783	4.4
390 Vordingborg	24.90	25.20	1.02	1.02	1 467	1 513	3.2
Region Syddanmark	25.24	25.27	0.92	0.92	40 069	41 342	3.2
420 Assens	26.10	26.10	0.99	0.99	1 395	1 419	1.7
530 Billund	25.20	25.20	0.89	0.89	908	930	2.5
561 Esbjerg	25.40	25.40	0.81	0.81	3 961	4 107	3.7

¹ There are special conditions applying to the municipality of Furesø. The tax rate of Farum is 27.20, while the tax rate of Værløse is 24.90.

Table 383 (page 2 of 2) Local government taxation

Municipal name	Municipal tax rate		Church tax rate		Budgeted municipal income tax revenue		Increase
	2010	2011	2010	2011	2010	2011	
	per cent				DKK mio.		per cent
563 Fanø	24.30	24.30	1.14	1.14	110	117	6.0
607 Fredericia	25.50	25.50	0.88	0.88	1 791	1 827	2.0
430 Faaborg-Midtfyn	26.10	26.10	1.05	1.05	1 724	1 779	3.2
510 Haderslev	26.50	26.50	0.95	0.95	1 978	2 013	1.8
440 Kerterminde	26.10	26.10	1.00	1.00	810	837	3.3
621 Kolding	25.00	25.00	0.94	0.94	3 056	3 157	3.3
482 Langeland	27.80	27.80	1.18	1.16	464	479	3.3
410 Middelfart	25.80	25.80	0.95	0.95	1 337	1 363	1.9
480 Nordfyns	26.00	26.10	1.04	1.04	954	986	3.3
450 Nyborg	26.10	26.40	1.15	1.15	1 068	1 121	4.9
461 Odense	24.50	24.50	0.68	0.68	6 022	6 230	3.5
479 Svendborg	26.80	26.80	1.06	1.06	1 992	2 077	4.3
540 Sønderborg	25.20	25.20	0.93	0.93	2 569	2 657	3.4
550 Tønder	25.00	25.30	1.20	1.20	1 289	1 307	1.4
573 Varde	25.10	25.10	1.02	1.02	1 670	1 697	1.6
575 Vejen	24.90	25.20	1.06	1.06	1 324	1 396	5.4
630 Vejle	23.40	23.40	0.91	0.91	3 462	3 579	3.4
492 Ærø	26.10	26.10	1.15	1.10	214	220	2.7
580 Aabenraa	25.40	25.40	0.95	0.95	1 970	2 044	3.8
Region Midtjylland	25.04	25.09	0.93	0.94	42 144	43 516	3.3
710 Favrskov	25.20	25.70	1.03	1.03	1 531	1 635	6.8
766 Hedensted	25.40	25.40	1.08	1.08	1 541	1 583	2.7
657 Herning	24.90	24.90	0.99	0.99	2 806	2 869	2.2
661 Holstebro	25.30	25.30	1.08	1.08	1 963	1 991	1.4
615 Horsens	25.20	25.20	0.89	0.89	2 688	2 748	2.2
756 Ikast-Brande	25.00	25.10	1.00	1.00	1 313	1 349	2.7
665 Lemvig	24.80	24.80	1.27	1.27	743	751	1.0
707 Norddjurs	24.60	24.60	1.00	1.00	1 200	1 215	1.3
727 Odder	24.90	25.10	1.00	1.00	722	748	3.6
730 Randers	25.60	25.60	0.91	0.89	3 136	3 249	3.6
760 Ringkøbing-Skjern ²	24.30	24.70	1.05	1.05	1 924	1 987	3.2
741 Samsø	26.00	26.00	1.50	1.50	130	134	3.1
740 Silkeborg	25.50	25.50	0.95	0.95	3 120	3 176	1.8
746 Skanderborg	25.70	25.70	0.86	0.86	2 049	2 116	3.3
779 Skive	25.50	25.50	1.00	1.00	1 628	1 651	1.4
671 Struer	24.50	24.90	1.20	1.20	729	775	6.3
706 Syddjurs	25.40	25.40	1.00	1.00	1 378	1 427	3.6
791 Viborg	25.80	25.80	0.95	0.95	3 226	3 325	3.1
751 Aarhus	24.40	24.40	0.74	0.79	10 316	10 788	4.6
Region Nordjylland	25.57	25.58	1.10	1.10	19 123	19 800	3.5
810 Brønderslev	26.70	26.90	1.10	1.10	1 183	1 201	1.5
813 Frederikshavn	25.20	25.20	1.03	1.03	2 058	2 109	2.5
860 Hjørring	25.40	25.40	1.19	1.19	2 131	2 229	4.6
849 Jammerbugt	25.30	25.30	1.20	1.20	1 226	1 257	2.6
825 Læsø	25.60	25.60	1.30	1.30	64	61	-4.9
846 Mariagerfjord	25.70	25.70	1.15	1.15	1 403	1 441	2.7
773 Morsø	25.30	25.30	1.20	1.20	687	723	5.2
840 Rebild	25.10	25.10	1.20	1.20	963	987	2.5
787 Thisted	25.50	25.50	1.28	1.28	1 486	1 530	2.9
820 Vesthimmerland	27.20	27.20	1.18	1.18	1 281	1 320	3.1
851 Aalborg	25.40	25.40	0.98	0.98	6 642	6 943	4.5

² There are special conditions applying to the municipality of Ringkøbing-Skjern. The tax rate of Holmsland is 23.40 per cent in 2010, while the tax rate of the remaining part of the municipality is 24.40 per cent. For 2011 the tax rate is the same for the whole municipality.

Table 384 Taxation of corporations. 2009

	Less than DKK 100 000		DKK 100 000-1 mio.		More than DKK 1 mio.		Total	
	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.	Number of companies	Amount in DKK mio.
All industries	36 146	1 017	15 729	4 685	2 701	26 916	54 576	32 618
Agriculture, forestry and fishing	422	12	176	49	33	102	631	163
Mining and quarrying	19	1	13	5	22	3 950	54	3 956
Manufacturing	1 438	49	1 204	406	424	5 721	3 066	6 175
Manufacture of food products, beverages and tobacco	125	5	94	30	64	630	283	665
Textiles and leather products	68	2	47	17	7	18	122	37
Wood and paper products and printing	173	5	97	26	21	163	291	193
Oil refinery etc.	1	0	0	0	1	120	2	120
Manufacture of chemicals	24	1	24	8	29	249	77	258
Pharmaceuticals	5	0	7	3	4	1 583	16	1 586
Manufacture of plastic, glass and concrete	84	4	104	36	46	440	234	480
Basic metals and fabricated metal products	303	10	280	95	63	288	646	393
Manufacture of electronic components	58	2	66	22	29	323	153	347
Electrical equipment	44	2	43	13	21	163	108	178
Manufacture of machinery	174	5	194	74	82	703	450	783
Transport equipment	29	1	23	8	10	21	62	30
Manufacture of furniture and other manufacturing	350	11	225	73	47	1 021	622	1 106
Electricity, gas and steam supply	55	1	22	8	10	250	87	259
Water supply, sewerage and waste management	39	2	37	16	8	37	84	55
Construction	3 195	110	1 823	552	265	727	5 283	1 388
Wholesale and retail trade	4 867	163	3 375	1 070	705	3 195	8 947	4 428
Transportation	736	23	420	141	107	3 080	1 263	3 244
Accommodation and food service activities	547	17	195	52	25	108	767	177
Information and communication	1 738	56	864	241	168	1 906	2 770	2 203
Publishing, television and radio broadcasting	328	10	158	48	45	342	531	399
Telecommunications	22	1	21	6	10	1 114	53	1 121
IT and information service activities	1 388	46	685	188	113	450	2 186	683
Financial and insurance	3 793	95	1 264	382	295	5 537	5 352	6 013
Real estate activities	2 728	74	958	280	99	324	3 785	678
Knowledge-based services	4 174	128	1 836	521	208	814	6 218	1 463
Consultancy etc.	3 316	102	1 462	414	161	642	4 939	1 158
Scientific research and development	46	1	30	10	8	71	84	82
Advertising and other business services	812	25	344	98	39	101	1 195	223
Travel agent, cleaning and other operational services	1 184	34	499	148	74	249	1 757	431
Public administration, defence and compulsory social security	15	0	6	3	3	147	24	150
Education	165	6	59	15	10	16	234	37
Human health and social work	990	40	726	186	35	56	1 751	282
Human health activities	911	38	687	173	30	49	1 628	260
Residential care	79	2	39	13	5	7	123	21
Arts, entertainment and recreation activities	226	6	73	24	11	47	310	77
Other service activities	538	14	158	47	19	157	715	219
Activities of households as employers of domestic personnel	1	0	0	0	0	0	1	0
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-
Activity not stated	9 276	187	2 021	539	180	494	11 477	1 220

Note: Size of tax levied including all supplements, reductions and allowances.

www.statbank.dk/selsk1, selsk2 and selsk3

Table 385 Customs and excise duties

	2008	2009	2010
	DKK mio.		
Customs and import duties	3 324	2 685	3 277
Value added tax	175 113	165 676	169 832
Duty on wage and salary costs	4 612	4 370	4 921
Duties on motor vehicles	32 615	23 683	25 264
Weight duty	10 544	9 827	10 019
Registration duty	20 031	12 001	13 390
Duty on third-party liability insurance	2 040	1 855	1 855
Taxes on energy products	36 768	36 702	40 283
Petrol	8 876	8 736	8 132
Certain petroleum products	8 763	8 953	9 086
Electricity	8 697	8 792	10 204
Coal	1 471	1 576	2 450
Natural gas	3 799	3 555	4 418
CO ₂	5 076	5 019	5 757
Nitrogen oxides	•	•	189
Sulphur	86	71	47
Pollution taxes	3 167	2 826	2 140
Certain retail containers	1 078	1 019	1 060
Insecticides, herbicides, etc.	572	440	461
Waste	1 127	1 024	260
CFC	57	55	56
Chlorinated solvents	0	0	0
Nickel/cadmium batteries	12	6	4
Effluent charges	222	199	201
Nitrogen	23	21	23
PVC and phthalates	37	26	23
Mineral phosphorus	39	36	52
Duties on spirits, wine and beer	3 263	3 078	3 004
Spirits	1 162	1 063	1 009
Wine	1 058	1 048	1 072
Beer	1 028	954	901
Surcharge on alcoholic soft drinks	15	13	21
Duties on non-alcoholic beverages	654	669	647
Coffee	244	253	255
Tea	8	8	7
Mineral water	402	408	385
Duties on chocolate, sugar confection., etc.	1 554	1 499	1 850
Chocolate, sugar confectionary	1 372	1 329	1 646
Ice-cream	182	170	204
Duties on tobacco	7 072	7 177	8 339
Cigarettes, smoking tobacco, etc.	7 003	7 116	8 278
Cigars, cheroots and cigarillos	40	33	33
Cigarette paper	29	28	28
Other duties	3 035	2 795	2 670
Electric bulbs, etc.	179	148	117
Raw materials	201	131	114
Piped water	1 385	1 372	1 364
Insurance of pleasure boats	118	116	120
Casinos	230	186	176
Passenger duty	-5	•	•
Slot machines	809	726	659
Other duties	118	116	120
Customs and excise duties, total	271 177	251 160	262 227
European Union	-2 537	-2 033	-2 341

Table 386 Public sector. 2009

	General government sector	Public quasi corporations	Public corporations	The public sector
DKK mio.				
Production account				
Output	521 161	29 235	119 057	669 452
Intermediate consumption	170 551	14 935	67 686	253 172
Gross value added	350 609	14 300	51 371	416 280
Consumption of fixed capital	32 494	5 429	14 347	52 270
Net value added	318 116	8 871	37 023	364 010
Generation of income account				
Gross value added	350 609	14 300	51 371	416 280
Taxes less subsidies on production	-4 159	161	-286	-4 284
Taxes on production	-4 159	161	..	-3 998
Production subsidies	..	..	286	286
GDP at factor cost	354 768	14 139	51 657	420 564
Compensation of employees	322 274	5 596	27 158	355 029
Gross operating surplus	32 494	8 543	24 499	65 535
Consumption of fixed capital	32 494	5 429	14 347	52 270
Net operating surplus	0	3 114	10 151	13 265
Allocation of primary income account				
Gross operating surplus	32 494	8 543	24 499	65 535
Interest and dividends	38 289	725	27 197	66 212
Taxes on production and imports	279 150	..	..	279 150
Current taxes on income, wealth, etc.	496 659	..	..	496 659
Actual contributions to social benefits	17 060	..	5 695	22 755
Imputed contributions to social benefits	15 002	..	..	15 002
International cooperation	2 014	..	..	2 014
Other current transfers	11 284	112	..	11 396
Gross primary income	891 952	9 381	57 391	958 723
Interest and dividends	37 352	2 784	26 118	66 254
Subsidies	43 403	2	..	43 405
Current taxes on income, wealth, etc.	..	4	1 607	1 611
Social contributions	283 643	29	3 244	286 916
International cooperation	23 618	..	..	23 618
Other current transfers	19 460	16	..	19 476
Gross total expenditure	407 476	2 835	30 969	441 280
Gross disposable income	484 476	6 546	26 422	517 443
Consumption of fixed capital	32 494	5 429	14 347	52 270
Net disposable income	451 982	1 117	12 074	465 173
Redistribution of income account				
Gross disposable income	484 476	6 546	26 422	517 443
Adj. for the change in net equity of households and pension funds, consumption expenditure	496 302	..	..	496 302
Change in households net worth	..	..	1 780	1 780
Gross saving	-11 827	6 546	24 642	19 361
Consumption of fixed capital	32 494	5 429	14 347	52 270
Net saving	-44 320	1 117	10 294	-32 909
Capital account				
Gross saving	-11 827	6 546	24 642	19 361
Capital taxes	3 688	..	..	3 688
Other capital transfers	4 367	56	..	4 424
Total gross saving and capital transfers	-3 771	6 602	24 642	27 473
Gross fixed capital formation	33 840	7 173	11 686	52 699
Changes in stocks	..	67	..	67
Acquisitions of land and rights, net	762	-1 202	-410	-850
Investment subsidies	8 177	7	..	8 184
Other capital transfers	0	30	..	30
Of which, public sub-sector	0	12	..	12
Net lending/borrowing	-46 549	527	13 365	-32 658

Table 387 Expenditure and revenue of general government

	2008*	2009*	2010*
	DKK mio.		
Current outlays, total	855 223	923 259	962 549
Compensation of employees	299 281	322 274	334 114
Intermediate consumption	159 567	170 551	175 186
Other taxes on production and other subsidies on production, net	-2 837	-4 159	-5 326
Social benefits in kind	26 404	27 116	27 605
Real interest, etc.	31 781	37 352	38 592
Subsidies	38 350	43 403	45 747
Other current transfers	302 677	326 721	346 631
Current revenue, total	950 887	911 433	952 514
Sales of goods and services	50 249	51 974	51 853
Income on wealth, earned income, etc.	42 494	38 288	35 862
Taxes on production and import	298 512	279 150	292 747
Current taxes on income, wealth, etc.	515 147	496 659	524 553
Social security contributions	31 661	32 062	33 702
Other current transfers	12 823	13 297	13 798
Capital outlays, total	49 552	42 778	50 201
Non-financial capital accumulation	34 615	34 601	37 719
Capital transfers	14 937	8 177	12 481
Capital revenue, total	10 772	8 064	9 431
Capital taxes	4 762	3 697	3 779
Other capital transfers	6 010	4 367	5 652
Current surplus (gross saving)	95 664	-11 827	-10 035
Overall surplus (net lending)	56 883	-46 541	-50 805

www.statbank.dk/off3 and [off16](http://www.statbank.dk/off16)

Table 388 Expenditure and revenue of general government by sub-sector. 2010*

	Central government	Social security funds	Local government	General government ¹
	DKK mio.			
Current outlays, total	713 854	60 090	624 886	962 549
Compensation of employees	92 116	2 446	239 553	334 114
Intermediate consumption	59 674	851	114 661	175 186
Other taxes on production and other subsidies on production, net	795	1	-6 122	-5 326
Social benefits in kind	478	-	27 127	27 605
Real interest, etc.	35 829	1	2 762	38 592
Subsidies	21 236	-	24 511	45 747
Other current transfers	503 725	56 792	222 394	346 631
Current revenue, total	688 698	62 524	637 572	952 514
Sales of goods and services	21 542	9	30 302	51 853
Income on wealth, earned income, etc.	34 326	92	1 444	35 862
Taxes on production and import	268 308	-	24 439	292 747
Current taxes on income, wealth, etc.	322 309	-	202 244	524 553
Social security contributions	6 918	17 268	9 516	33 702
Other current transfers	35 296	45 155	369 627	13 798
Capital outlays, total	24 015	2 551	23 837	50 201
Non-financial capital accumulation	14 427	6	23 286	37 719
Capital transfers	9 588	2 544	551	12 481
Capital revenue, total	7 055	-	2 578	9 431
Capital taxes	3 779	-	-	3 779
Other capital transfers	3 276	-	2 578	5 652
Current surplus (gross saving)	-25 155	2 434	12 686	-10 035
Overall surplus (net lending)	-42 115	-117	-8 573	-50 805

¹ Consolidated, i.e. excluding internal general government transfers.

www.statbank.dk/off3

Table 389 Expenditure and revenue of general government

	2008*	2009*	2010*
	DKK mio.		
Central government			
Current outlays	616 054	679 536	713 854
Capital outlays	23 410	16 842	24 015
Current revenue	696 481	657 747	688 698
Capital revenue	7 609	6 147	7 055
Current surplus	80 427	-21 789	-25 155
Overall surplus ²	64 626	-32 484	-42 115
Social security funds			
Current outlays	46 082	53 653	60 090
Capital outlays	2 467	2 203	2 551
Current revenue	48 212	54 351	62 524
Capital revenue	-	-	-
Current surplus	2 130	698	2 434
Overall surplus ²	-338	-1 505	-117
Local governments, total¹			
Current outlays	553 802	590 580	624 886
Capital outlays	23 735	23 766	23 837
Current revenue	566 909	599 844	637 572
Capital revenue	3 223	1 950	2 578
Current surplus	13 107	9 264	12 686
Overall surplus ²	-7 405	-12 551	-8 573
Of which:			
Counties			
Current outlays	106 587	114 115	113 514
Capital outlays	4 907	5 418	5 454
Current revenue	109 992	117 212	118 439
Capital revenue	53	45	454
Current surplus	3 406	3 097	4 925
Overall surplus ²	-1 448	-2 275	-75
Municipalities			
Current outlays	469 364	500 169	534 707
Capital outlays	18 828	18 348	18 383
Current revenue	479 065	506 336	542 467
Capital revenue	3 169	1 905	2 125
Current surplus	9 701	6 167	7 760
Overall surplus ²	-5 957	-10 276	-8 498

¹ Consolidated, i.e. excluding internal general-government transfers. ² Current and capital surplus = change in net debt.

Table 390 Expenditure of general government sector by type of transaction

	2008*	2009*	2010*
	mio. kr.		
Total outlays	904 775	966 037	1 012 750
Current outlays, total	855 223	923 259	962 549
Compensation of employees	299 281	322 274	334 114
Intermediate consumption	159 567	170 551	175 186
Other taxes on production and other subsidies on production, net	-2 837	-4 159	-5 326
Social benefits in kind	26 404	27 116	27 605
Income transfers, total	372 808	407 476	430 970
Interest, etc.	31 781	37 352	38 592
+Subsidies	38 350	43 403	45 747
To public quasi-corporations	12 554	13 471	14 330
To other corporations	25 796	29 932	31 417
+Other income transfers	302 677	326 721	346 631
To other levels of government	-	-	-
To households	262 594	283 643	302 141
To NPIHs ¹	5 777	6 349	6 525
To the rest of the world (a-d)	34 307	36 729	37 965
a. To the Faroe Islands, net	745	753	733
b. To Greenland, net	3 619	3 729	3 685
c. To the EU	15 103	16 780	15 982
d. To others	14 839	15 467	17 565
Capital outlays, total	49 552	42 778	50 201
Non-financial capital accumulation, total	34 615	34 601	37 719
Acquisition of new fixed assets	33 351	34 144	38 016
+Acquisition of buildings, and other existing investments, net	-292	-305	176
+Changes in inventories	-	-	-
+Acquisition of land and intangible assets, net	1 556	762	-473
Capital transfers, total	14 937	8 177	12 481
Investment grants and capital transfers	14 937	8 177	12 481
To public quasi-corporations	419	416	1 272
To other enterprises	2 425	2 118	6 620
To other levels of government	-	-	-
To households	11 836	4 539	4 192
To NPIHs ¹	204	223	311
To the rest of the world (a-d)	53	880	86
a. To the Faroe Islands, net	0	3	8
b. To Greenland, net	24	25	24
c. To the EU	-	778	-
d. To others	29	74	54

¹ To non-profit institutions (households).

Table 391	Revenue of general government sector, by type of transaction		
	2008*	2009*	2010*
	DKK mio.		
Current plus capital revenue	961 659	919 496	961 945
Current revenue, total	950 887	911 433	952 514
Sales of goods and services	50 249	51 974	51 853
Withdrawals of income from quasi-corporations	543	113	-1 823
Interest	26 595	30 392	35 000
Rents	8 812	11 611	6 433
Taxes on production and imports	300 381	297 630	278 487
Current taxes on income, wealth, etc.	506 026	516 344	498 907
Compulsory social security contributions	16 819	16 411	17 437
Voluntary social contributions	594	649	573
Imputed social contributions	14 248	15 002	15 692
Other income transfers	12 823	13 297	13 798
From other levels of government	•	•	•
From domestic private sector	11 251	11 284	11 847
From the rest of the world	1 572	2 014	1 951
From EU institutions	1 110	1 414	1 334
From others	462	600	617
Capital revenue, total	10 772	8 064	9 431
Capital taxes	4 762	3 697	3 779
Other capital transfers	6 010	4 367	5 652
From other levels of government	•	•	•
From domestic private sector	6 220	5 456	4 316
From the rest of the world	195	275	288
From EU institutions	195	274	287
From others	1	2	•
Current surplus (gross saving)	95 664	-11 827	-10 035
Overall surplus (net lending)¹	56 883	-46 541	-50 805

¹ Current and capital surplus = change in net debt.

www.statbank.dk/off3 and [off16](http://www.statbank.dk/off16)

Table 392	Consumption expenditure of general government sector		
	2008*	2009*	2010*
	DKK mio.		
Consumption expenditure (1+2+3)	464 773	496 302	513 490
1. Production	488 618	521 161	537 737
Compensation of employees	299 281	322 274	334 114
Consumption of fixed capital	32 608	32 494	33 762
Intermediate consumption	159 567	170 551	175 186
Other taxes on production and other			
Subsidies on production, net	-2 837	-4 159	-5 326
2. Social benefits in kind	26 404	27 116	27 605
3. Sales of goods and services	-50 249	-51 974	-51 853

www.statbank.dk/off26 and [off28](http://www.statbank.dk/off28)

Table 393 Expenditure of general government sector by function

Expenditure	2008	2009	2010
	DKK mio.		
Total	904 775	966 037	1 012 750
1. General public services	123 993	129 221	135 440
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	33 946	29 445	33 588
1.2 Foreign economic aid	16 676	16 972	17 922
1.3 General services	3 332	4 622	5 072
1.4 Basic research and R&D general public services	13 395	14 638	13 721
1.5 General public services etc.	20 716	22 082	22 478
1.6 Public debt transactions and transfers of a general character between different levels of government	35 930	41 462	42 660
2. Defence	26 228	24 573	25 312
2.1 Military defence etc.	25 418	23 615	24 351
2.2 Civil defence	809	958	961
3. Public order and safety	18 621	19 486	19 480
3.1 Police services	10 239	10 322	10 597
3.2 Fire protection services	1 591	1 674	1 772
3.3 Law courts	3 577	3 978	3 670
3.4 Prisons	2 899	3 194	3 125
3.5 Public order and safety etc.	316	319	316
4. Economic affairs	46 540	50 908	54 606
4.1 General economic, commercial and labour affairs	11 527	13 939	12 640
4.2 Agriculture, forestry, fishing and hunting	2 465	2 739	1 786
4.3 Fuel and energy	166	12	167
4.4 Mining, manufacturing and construction	213	117	158
4.5 Transport, communication, other industries	29 901	32 167	37 051
4.6 R&D Economic affairs	897	579	1 533
4.7 Economic affairs etc.	1 371	1 356	1 271
5. Environmental protection	8 716	8 493	8 345
5.1 Waste and waste water management, pollution abatement	2 040	1 860	1 633
5.2 Protection of biodiversity and landscape	2 144	1 914	1 730
5.3 Environmental protection etc.	4 532	4 719	4 982
6. Housing and community amenities	9 554	9 884	5 616
6.1 Housing development	9 078	8 332	5 215
6.2 Housing and community amenities etc.	476	1 552	401
7. Health	133 091	143 644	144 958
7.1 Medical products, appliances and equipment	8 893	8 793	9 013
7.2 Outpatient services	21 110	22 858	23 293
7.3 Hospital services	98 497	107 175	107 581
7.4 R&D Health	221	31	236
7.5 Health etc.	4 370	4 787	4 836
8. Recreation, culture and religion	27 935	28 730	28 850
8.1 Recreational and sporting services	8 790	8 150	7 806
8.2 Cultural services	10 638	11 832	12 120
8.3 Religious and other community services	7 534	7 811	7 844
8.4 Recreation, culture and religion etc.	973	936	1 080
9. Education	120 048	130 976	142 561
9.1 Primary education	60 880	66 244	69 771
9.2 Youth-level education	24 880	27 082	30 924
9.3 Higher education	21 963	23 967	27 088
9.4 Adult and supplementary education	8 154	9 212	9 905
9.5 Education etc.	4 172	4 472	4 872
10. Social protection	390 050	420 122	447 582
10.1 Sickness and disability	96 113	100 830	105 443
10.2 Old age	121 211	127 941	135 470
10.3 Family and children	87 912	93 704	96 836
10.4 Unemployment	44 277	53 238	62 769
10.5 Housing	11 402	11 630	12 229
10.6 Social exclusion n.e.c.	19 318	22 365	24 424
10.7 Social protection etc.	9 817	10 415	10 412

www.statbank.dk/off23 and off23b

Table 394 Expenditure of general government and its subsectors by function. 2010*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
	DKK mio.					
Total	737 869	62 641	118 968	553 090	459 818	1 012 750
1. General public services	299 034	3	742	43 919	208 258	135 440
1.1 Executive and legislative organs, financial and fiscal affairs, ext. affairs	34 436	-	-	-848	0	33 588
1.2 Foreign economic aid	17 917	-	-	16	12	17 922
1.3 General services	5 072	-	-	-	0	5 072
1.4 Basic research and R & D general public services	13 676	-	5	65	25	13 721
1.5 General public services etc.	295	-	228	22 249	295	22 478
1.6 Public debt transactions and transfers between diff. levels of government	227 638	3	509	22 436	207 926	42 660
2. Defence	25 038	-	-	274	0	25 312
2.1 Military defence etc.	24 351	-	-	-	0	24 351
2.2 Civil defence	687	-	-	274	0	961
3. Public order and safety	17 708	-	-	1 772	0	19 480
3.1 Police services	10 597	-	-	-	0	10 597
3.2 Fire protection services	0	-	-	1 772	0	1 772
3.3 Law courts	3 670	-	-	-	0	3 670
3.4 Prisons	3 125	-	-	-	0	3 125
3.5 Public order and safety etc.	316	-	-	-	0	316
4. Economic affairs	32 232	-	2 235	20 364	225	54 606
4.1 General economic, commercial and labour affairs	9 248	-	518	2 913	39	12 640
4.2 Agriculture, forestry, fishing and hunting	1 786	-	-	-	0	1 786
4.3 Fuel and energy	165	-	-	3	0	167
4.4 Mining, manufacturing and construction	158	-	-	-	0	158
4.5 Transport, communication, other industries	18 243	-	1 552	17 442	185	37 051
4.6 R & D Economic affairs	1 533	-	-	-	0	1 533
4.7 Economic affairs etc.	1 099	-	165	7	0	1 271
5. Environmental protection	4 073	-	542	3 771	40	8 345
5.1 Waste and waste water management, pollution abatement	1 048	-	384	222	20	1 633
5.2 Protection of biodiversity and landscape	993	-	-	742	5	1 730
5.3 Environmental protection etc.	2 032	-	158	2 808	15	4 982
6. Housing and community amenities	3 228	-	-	2 694	307	5 616
6.1 Housing development	2 827	-	-	2 694	307	5 215
6.2 Housing and community amenities etc.	401	-	-	-	0	401
7. Health	3 560	-	108 108	35 944	2 655	144 958
7.1 Medical products, appliances and equipment	721	-	7 746	1 235	690	9 013
7.2 Outpatient services	319	-	13 728	9 310	64	23 293
7.3 Hospital services	674	-	83 641	25 149	1 882	107 581
7.4 R & D Health	236	-	0	16	16	236
7.5 Health etc.	1 611	-	2 993	235	2	4 836
8. Recreation, culture and religion	13 975	-	35	15 636	796	28 850
8.1 Recreational and sporting services	855	-	-	6 963	11	7 806
8.2 Cultural services	4 631	-	35	8 220	766	12 120
8.3 Religious and other community services	7 409	-	-	453	19	7 844
8.4 Recreation, culture and religion etc.	1 080	-	-	-	0	1 080
9. Education	78 120	549	114	67 965	4 186	142 561
9.1 Primary education	12 260	-	0	61 381	3 870	69 771
9.2 Youth-level education	31 035	-	0	-25	86	30 924
9.3 Higher education	27 223	-	8	-136	8	27 088
9.4 Adult and supplementary education	5 160	549	0	4 392	195	9 905
9.5 Education etc.	2 442	-	105	2 352	27	4 872
10. Social protection	260 901	62 089	7 192	360 751	243 351	447 582
10.1 Sickness and disability	38 551	-	3 208	103 549	39 865	105 443
10.2 Old age	117 428	-	2 102	113 270	97 330	135 470
10.3 Family and children	29 484	-	1 394	81 321	15 363	96 836
10.4 Unemployment	52 026	61 339	-	21 381	71 978	62 769
10.5 Housing	8 177	-	-	12 195	8 143	12 229
10.6 Social exclusion n.e.c.	13 889	668	163	20 301	10 597	24 424
10.7 Social protection etc.	1 345	82	325	8 734	75	10 412

Table 395	Subsidies	
	2009*	2010*
	DKK mio.	
Subsidies, total	52 257	53 302
Analysed by recipients:		
Subsidies to public quasi corporations	13 471	14 330
Subsidies to other enterprises	29 575	30 945
Subsidies to EU schemes	9 211	8 026
Analysed by kind and scheme:		
1. Subsidies on products, total	15 643	16 317
a. EU schemes, total	512	348
Of which: Export subsidy schemes	338	133
Other EU schemes	174	215
b. Danish schemes, total	15 131	15 969
Of which: Railways	8 145	8 490
Local government buses, etc.	2 923	3 256
2. Other subsidies on production, total	36 613	36 984
a. EU schemes, total	8 699	7 678
b. Danish schemes, total	27 914	29 306
Of which: Interest subsidies	4 596	3 529
Other private enterprises	17 765	20 274
Analysed by source of finance:		
a. EU schemes, total	9 211	8 026
EU share of EU schemes, total	8 853	7 554
Danish share of EU schemes, total	357	472
b. Danish schemes, total	43 046	45 275
c. Financed by Denmark, total	43 403	45 747

www.statbank.dk/off17

Table 396 Current transfers to households from the general government sector

	2009*	2010*
	DKK mio.	
Current transfers, total	283 643	302 141
Social benefits other than social transfers in kind	277 841	296 044
Civil servants' pensions	21 304	21 951
Old-age and early retirement pensions	87 426	93 739
Ordinary and raised early retirement pensions	3 650	3 443
Higher and mid-early retirement pensions	33 863	36 349
Personal allowance	1 438	1 410
Special pension schemes	220	204
Early retirement pay	21 479	21 345
Unemployment benefit	15 287	22 093
Cash benefits under the Social Assistance Act	12 556	13 376
Gross rehabilitation benefit	2 848	2 775
Sickness and maternity benefit	24 713	24 939
Funeral benefit	132	139
Child and youth allowances	3 941	4 025
Sabbatical leave, child care	186	106
Subsidies to free seat in day-care institutions	2 145	2 515
Family allowance	14 304	14 728
Compensations and presentations to victims of the occupation	391	366
Housing subsidies	11 624	12 188
Compensation for lost earnings	1 396	1 268
The Employees' Guarantee Fund	1 172	668
Education grants	12 678	14 805
Education benefit as substitution for employment quotation	1 942	549
Other transfers	3 145	3 063
Other current transfers, total	5 802	6 097
Transportation	1 439	1 472
Indexation	1 452	1 444
Free process and legal aid	362	425
Other transfers	2 549	2 756

www.statbank.dk/off10 and [off10B](http://www.statbank.dk/off10B)

Table 397	Total taxation	
	2009*	2010*
	DKK mio.	
Total taxation	798 912	841 791
Distribution by type of tax:		
Income taxes, total	488 715	516 464
Personal income tax	439 264	426 451
State income tax	133 869	118 411
Municipality income tax	178 601	197 953
Church tax	5 200	5 668
Special contribution to labour market funds	79 547	81 262
Tax on imp. income from owner-occupied dwelling	12 362	12 450
Other personal income taxes	29 685	10 707
Corporation tax	40 667	47 799
Real interest tax	8 784	42 214
Compulsory contrib. to social-security schemes	16 411	17 437
Social contributions from employees	16 271	16 523
Social contributions from employers	140	914
Other labour market contributions	4 153	3 975
Labour market contributions from employers	4 153	3 975
Taxes on wealth, real property, etc.	36 674	38 475
Inheritance tax and gift tax	3 688	3 779
Motor vehicle weight duty	10 416	10 534
Taxes on real property	22 562	24 161
Property release and surrender tax	9	0
Taxes on goods and services	252 815	265 298
VAT	168 370	172 452
Tax on wage totals	4 450	4 938
Customs and import duties	2 647	3 241
Taxes on specific goods	66 497	72 971
Vehicle registration duty	11 856	13 523
Energy taxes	36 441	41 024
Pollution duties	2 758	1 919
Tobacco duties	7 177	8 338
Duties on beer, wine and spirits	3 079	2 989
Other taxes on specific goods	5 187	5 178
Taxes on specific transactions	5 264	5 748
Stamp duty	5 184	5 686
Other taxes on specific transactions	79	62
Taxes on specific services	5 438	5 758
Turnover tax on football pools etc.	1 055	1 087
Tax on insurance of vehicles and leisure craft	2 012	1 975
Other taxes on specific services	2 371	2 697
Other duties	149	189
Other production taxes	144	143
Distribution by receiving sub-sector		
Central government	574 207	594 402
Social security funds	16 227	17 268
Municipalities	205 483	226 846
Supranational authorities (EU)	2 995	3 275

www.statbank.dk/off12

Table 398 Taxation by national accounts distribution

	2009*	2010*
	DKK mio.	
Total taxation	798 912	841 791
National accounts distribution:		
Danish schemes		
Taxes on production and imports	279 150	292 747
Current taxes on income, wealth etc.	496 659	524 553
Social contributions	16 411	17 437
Capital taxes	3 697	3 779
EU schemes		
Taxes on production and imports	2 995	3 275
	per cent	
Tax incidence¹, total	48.2	48.2
Taxes on production and imports	17.0	17.0
Current taxes on income, wealth, etc.	30.0	30.0
Compulsory contribution to social security	1.0	1.0
Taxes on capital	0.2	0.2

¹ Taxes and duties in percentage of gross domestic product.

www.statbank.dk/off12

Table 399 Bilateral official aid to developing countries. 2010*

	Program- me and project aid	NGO aid	Other grants aid	Total		Program- me and project aid	NGO aid	Other grants aid	Total
	DKK mio.					DKK mio.			
Total	6 101.6	1 109.2	2 126.6	11 402.5	Pakistan	49.8	3.7	114.9	168.4
Africa	3 429.9	644.4	543.2	4 617.5	Nicaragua	149.3	14.8	1.6	165.8
Asia	1 737.9	247.9	630.3	2 616.1	Gaza/West Bank	120.4	12.0	25.4	157.8
Latin America	418.1	131.0	136.1	685.2	Zimbabwe	118.4	27.0	5.7	151.1
Europe	5.6	1.1	126.4	133.1	Zambia	117.5	22.0	1.9	141.4
Not land distributed	510.2	84.7	690.6	1 285.5	Cambodia	32.9	20.5	48.0	101.4
Africa	375.0	232.8	152.2	760.0	Somalia	32.4	4.9	63.3	100.6
Tanzania	662.6	34.1	30.5	727.3	Bhutan	71.7	-	1.6	73.3
Ghana	501.8	63.8	3.5	569.1	Niger	38.1	17.8	15.8	71.6
Mozambique	381.4	49.8	48.4	479.5	Indonesia	14.6	4.8	50.7	70.1
Bangladesh	442.1	20.2	9.1	471.4	Burma	40.8	5.3	15.2	61.3
Asia	186.7	106.2	175.6	468.5	Ethiopia	10.4	29.8	3.2	43.4
Afghanistan	314.7	8.4	122.3	445.4	Kosovo	0.1	-	26.6	26.7
Uganda	299.7	112.4	21.3	433.4	Ukraine	0.2	0.2	17.3	17.7
Vietnam	292.7	30.7	61.0	384.4	Moldova	0.5	1.0	13.6	15.1
Kenya	261.7	28.8	68.0	358.5	Balkans	-	-	14.0	14.0
Central America	55.7	100.6	135.4	291.7	Countries under the NAB program	-	-	12.7	12.7
Bolivia	213.0	15.5	-0.8	227.7	Belarus	-	-	11.9	11.9
Benin	218.8	-	1.0	219.8	Albania	0.1	-	8.2	8.4
Nepal	171.5	36.1	6.5	214.0	Bosnia-Herzegovina	-	-	7.4	7.4
Sudan	67.4	16.7	118.2	202.3	Turkey	-	-	5.6	5.6
Burkina Faso	186.8	0.3	0.3	187.4	Montenegro	-	-	4.0	4.0
Mali	157.8	4.3	9.9	172.0	Croatia	-	-	2.9	2.9

Source: Danish Ministry of Foreign Affairs, Department of International Development Co-operation (DANIDA)

Table 400 Danish official aid to developing countries

	2009	2010*
	DKK mio.	
Total official aid	12 097	13 221
Bilateral aid, total	8 707	9 592
Projects and project aid		
Africa	2 785	2 866
Asia	1 140	1 226
Latin America	329	393
Personnel	356	373
Private Sector Programme	211	219
Various credit facilities	350	350
Aid in the form of loans, debt relief	23	257
Aid to regional areas and localities	135	38
Human rights and democratising	480	635
Grants through NGOs	1 032	1 109
Special environmental aid for developing countries	612	718
Research and information in Denmark	245	243
Extraordinary humanitarian contributions and International	873	1 009
The Neighbourhood Programme	142	157
Other	-5	0
Multilateral aid, total	3 390	3 629
International development studies	46	47
United Nations Development Programme	362	370
United Nations Children's Fund (UNICEF)	209	183
HIV/AIDS, Population and Health Programme	652	699
United Nations Agricultural and Food Programme	100	55
Global environmental programmes	240	246
Other United Nations aid programmes	97	114
World Bank Group	584	622
Regional banks	31	108
Regional and other funds	340	290
EU development aid	318	420
International Human rights organizations	18	14
Multilateral human aid	425	460
Other	-32	0

Source: Danish Ministry of Foreign Affairs, DANIDA