





Sachstand

**Verschuldungssituation und wesentliche Konsolidierungsmaßnahmen
in den EU-Mitgliedstaaten**



Verschuldungssituation und wesentliche Konsolidierungsmaßnahmen in den EU-Mitgliedstaaten

Verfasser: 
Aktenzeichen: WD 4 – 3000 - 241/11
Abschluss der Arbeit: 14. Dezember 2011
Fachbereich: WD 4: Haushalt und Finanzen
Telefon: +49/30/227-, -32855

Inhaltsverzeichnis

1.	Quellen und Hinweise	5
2.	Belgien	5
3.	Bulgarien	6
4.	Tschechische Republik	6
5.	Dänemark	8
6.	Deutschland	8
7.	Estland	9
8.	Griechenland	12
9.	Spanien	14
10.	Frankreich	17
11.	Irland	18
12.	Italien	21
13.	Zypern	23
14.	Lettland	23
15.	Litauen	23
16.	Luxemburg	24
17.	Ungarn	24
18.	Malta	27
19.	Niederlande	27
20.	Österreich	28

21.	Polen	30
22.	Portugal	31
23.	Rumänien	33
24.	Slowenien	33
25.	Slowakische Republik	35
26.	Finnland	37
27.	Schweden	39
28.	Vereinigtes Königreich	39

1. Quellen und Hinweise

Die Zahlenangaben zur **Neuverschuldung** und zum **Schuldenstand**, jeweils in Prozent des Bruttoinlandsprodukts, stammen aus: European Commission, Directorate-General for Economic and Financial Affairs: European Economic Forecast - Autumn 2011, European Economy 6/2011, unter: http://ec.europa.eu/economy_finance/publications/european_economy/2011/pdf/ee-2011-6_en.pdf, abgerufen am 25. November 2011.

Der **Konsolidierungsbedarf** ist entnommen aus: European Commission, Directorate-General for Economic and Financial Affairs: Public finances in EMU 2011, European Economy 3/2011, unter: http://ec.europa.eu/economy_finance/publications/european_economy/2011/pdf/ee-2011-3_en.pdf, Seite 48, abgerufen am 25. November 2011. Der Konsolidierungsbedarf gibt an, um circa wie viel Prozentpunkte (kumuliert), bezogen auf das Bruttoinlandsprodukt, der strukturelle Primärsaldo in der Zeit von 2011 bis 2020 gesenkt werden müsste, um 2030 wieder einen Schuldenstand von 60 Prozent des Bruttoinlandsprodukts zu erreichen. Der strukturelle, das heißt von Konjunktoreinflüssen bereinigte Primärsaldo ergibt sich aus der Differenz zwischen den Primäreinnahmen und den sogenannten Kernaussgaben. Primäreinnahmen sind die gesamten Staatseinnahmen ohne Schuldenaufnahme oder Entnahme aus Rücklagen abzüglich Erlösen aus der Veräußerung von Vermögen. Unter Kernaussgaben versteht man den Personal-, Sach- und Investitionsaufwand, die Zinsausgaben hingegen gehören nicht dazu.¹ Die Europäische Kommission hat zum Konsolidierungsbedarf verschiedenen Szenarien berechnet, die im Folgenden angegebenen Daten beruhen auf dem Szenario, das die Werte des Jahres 2010 zugrundelegt.

Die wesentlichen **Maßnahmen zur Konsolidierung** der Haushalte stammen aus: Major Consolidation Measures, in: Restoring Public Finances, OECD 2011 unter: http://www.oecd.org/document/56/0,3746,en_2649_37405_47558712_1_1_1_37405,00.html, abgerufen am 28. November 2011.

Sofern Aussagen über vorgesehene Erlöse aus dem **gesamten oder teilweisen Verkauf von Staatseigentum** vorliegen, sind sie mit der dazugehörigen Quelle angeführt.

2. Belgien

Belgien	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-4,1	-3,6	-4,6	-4,5		
Schuldenstand	96,2	97,2	99,2	100,3		
Konsolidierungsbedarf					5	

1 Dietz, Otto: Indikatoren zur Beurteilung der Leistungsfähigkeit öffentlicher Haushalte, in: Statistisches Bundesamt, Wirtschaft und Statistik 10/2008, Seite 864.

Belgien

Millions EUR (% of GDP¹)

		2010	2011
Expenditures		951	1 153
		(0.27)	(0.32)
1. Operational measures		200	200
		(0.06)	(0.06)
- Staff expenses	0.7% cost savings on personnel expenditures	100	100
		(0.03)	(0.03)
- Operating expenses	Reducing the state's operating costs	100	100
		(0.03)	(0.03)
2. Programme measures		751	953
		(0.21)	(0.26)
- Health care	Reserving part of health care resources (e.g. sickness insurance) not to be spent, etc.	644	812
		(0.18)	(0.22)
- Social security	Reduction of overhead costs, tightening conditions of early retirement, etc.	107	141
		(0.03)	(0.04)
Revenues		1 243	2 255
		(0.35)	(0.62)
- Excise duties	Increased excises on diesel, tobacco, company cars, etc.	556	935
		(0.16)	(0.26)
- Tax expenditure	Tightening the conditions for deductions on taxed income	140	140
		(0.04)	(0.04)
- Anti tax fraud	Linking all databases related to tax benefits, strengthening the collection of employee withholding tax, etc.	182	365
		(0.05)	(0.10)
- Tax on the financial sector	With effect from 1 January 2011, taxes on banks and stock exchange companies participating in the Special Deposit Protection Fund	130	580
		(0.04)	(0.16)
- Tax on the energy sector	Imposing an annual contribution on the nuclear energy sector	235	235
		(0.07)	(0.06)
- New initiatives (expenditures and revenues)	Extension of anti-crisis measures, and new measures to promote growth	-719	-594
		(0.20)	(0.16)

1. OECD calculations using OECD forecasts of nominal GDP for 2010-11.

Source: "OECD Fiscal Consolidation Survey 2010".

3. Bulgarien

Bulgarien	2010	2011	2012	2013		
Neuverschuldung	-3,1	-2,5	-1,7	-1,3		
Schuldenstand	16,3	17,5	18,3	18,5		

4. Tschechische Republik

Tschechische Republik	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-4,8	-4,1	-3,8	-4,0		

Tschechische Republik	2010	2011	2012	2013	2011-2020	
Schuldenstand	37,6	39,9	41,9	44,0		
Konsolidierungsbedarf					2	

Tschechische Republik

Billions CZK (% of GDP¹)

		2010	2011
Expenditures		37.7	58.5
		(1.01)	(1.50)
1. Operational measures		2.0	24.5
		(0.05)	(0.63)
- Government administration	Decrease in public sector pay by at least 10% (excluding teachers)	2.0	11.2
		(0.05)	(0.29)
- Operational expenditures	Decrease in general operational expenditures		13.3
			(0.34)
2. Programme measures		9.1	15.7
		(0.24)	(0.40)
- Unemployment and social benefits	Temporary decrease to sickness benefits, reductions to social benefits and unemployment support	2.2	12.6
		(0.06)	(0.32)
- Pension costs	No increase in pensions (closed to original budget draft)	6.9	
		(0.19)	
- Infrastructure	Reduce expenditures		3.1
			(0.08)
3. Other initiatives			
- Expenditure freeze	Expenditure freeze and other cost savings	26.6	18.3
		(0.72)	(0.47)
Revenues		65.8	19.9
		(1.77)	(0.51)
- Social security	Ceiling raised on income subject to contributions, restoring cut in employers' contributions, cancellation of reduction in employers' contributions	32.6	12.9
		(0.88)	(0.33)
- VAT	Increase in VAT rates from 19% to 20% beginning January 2010	17.8	0.2
		(0.48)	(0.01)
- Real estate taxes	Doubling real estate tax rates (except for agricultural land)	2.8	
		(0.08)	
- Income taxes	Individual income tax adjustment	1.5	6.8
		(0.04)	(0.17)
- Excise taxes	Increase in excise taxes	11.1	
		(0.30)	

1. OECD calculations using OECD forecasts of nominal GDP for 2010-11. Incremental numbers in 2011.

Source: "OECD Fiscal Consolidation Survey 2010".

5. Dänemark

Dänemark	2010	2011	2012	2013		
Neuverschuldung	-2,6	-4,0	-4,5	-2,1		
Schuldenstand	43,7	44,1	44,6	44,8		

Dänemark

Billions DKK (% of GDP¹)

		Budgetary impact 2011-13
Expenditures		14.3
1. Operational measures		(0.72)
- Public consumption	Growth (in real terms) will be kept "at bay" in 2011-13	10.5 (0.53)
- Operating costs in ministries	In the national government general savings of 0.5% of GDP per year in 2011-13 will be implemented	10.5 (0.53)
2. Programme measures		3.75 (0.19)
- Education and culture	Savings at the national level on education and culture are implemented in the consolidation plan	n.a.
- Development aid	Development aid will be kept at 2010 nominal level	n.a.
- Unemployment benefits	The duration of the unemployment benefit period is reduced from four to two years	n.a.
- Child benefits	Overall reduction of child benefits is foreseen	n.a.
3. Other initiatives		
Revenues		
- Income taxes	The automatic adjustment of the threshold for taxes, etc. will be suspended over 2011-13. It includes personal tax deduction and the income limit for top-bracket tax in addition to a number of other boundaries and thresholds in the tax system	6.5 billion in 2013 (0.33)
	The previously planned increase in the income limit for top-bracket tax in 2011 will be postponed for 3 years until 2014	2 billion annually (0.10)
- Tax deductions	An annual ceiling of DKK 3 000 on tax deduction of union fees and employer contributions. It will, <i>inter alia</i> , strengthen the incentive to reduce costs and hence the fees in the unions	1.5 billion annually (0.08)

1. OECD calculations using OECD forecasts of nominal GDP for 2013.

Sources: "OECD Fiscal Consolidation Survey 2010"; Denmark's Convergence Programme 2010; the Government's Fiscal Consolidation Agreement.

6. Deutschland

Deutschland	2010	2011	2012	2013	2011-2020
Neuverschuldung	-4,3	-1,3	-1,0	-0,7	

Deutschland	2010	2011	2012	2013	2011-2020	
Schuldenstand	83,2	81,7	81,2	79,9		
Konsolidierungsbedarf					4,8	

Deutschland

Billions EUR (% of GDP¹)

		Budgetary impact ² 2011-14
Expenditures		55.1
		(1.92)
1. Operational measures		3.2
		(0.11)
- Federal administration wage and job cuts	Savings in federal administration including staffing and remuneration cuts. Up to 10 000 staffing positions to be permanently abolished by 2014	3.2
		(0.11)
2. Programmatic measures		51.9
		(1.81)
- Social security and unemployment benefits	Increasing the targeted incentives for employment and readjustment of parental and housing benefits	32.3
		(1.13)
- Defence	Structural reforms in federal armed forces, including a 40 000 reduction in headcount	4.0
		(0.14)
- Other departmental spending	Expenditure cuts in all areas of the federal budget (excluding education and research)	15.6
		(0.54)
3. Other initiatives	EUR 2 billion grant to keep statutory health insurance contributions at stable level in 2011	
Revenues		24.7
		(0.86)
- Ecological tax	Reduced energy tax exemptions, and introduction of "ecological" airline travel tax (travel beginning January 2011)	5.5
		(0.19)
- Nuclear fuel tax	Nuclear power industry to begin paying nuclear fuel tax	9.2
		(0.32)
- Financial transaction tax	Introduction of the FTT to finance the cost of economic and financial crisis	6.0
		(0.21)
- Other		4.0
		(0.14)

1. OECD calculations using OECD forecasts of nominal GDP for 2014.

2. The table contains measures and the amount of budgetary impact of the legislative package. The package was modified in the parliamentary discussion, which ended in November 2010. The amount of budgetary impact, however, is nearly unchanged over the whole period.

Source: "OECD Fiscal Consolidation Survey 2010".

7. Estland

Estland	2010	2011	2012	2013	2011-2020	
Neuverschuldung	0,2	0,8	-1,8	-0,8		

Estland	2010	2011	2012	2013	2011-2020	
Schuldenstand	6,7	5,8	6,0	6,1		
Konsolidierungsbedarf					0,8	

Estland

Millions EEK (% of GDP¹)

		Budgetary impact (implemented 2009)	Budgetary impact (implemented 2010)
Expenditures		13 370 (6.16)	3 563 (1.62)
1. Operational measures		1 576 (0.73)	905 (0.41)
– Operational expenditures	Operational budget cuts, including personnel expenditures	1 576 (0.73)	905 (0.41)
2. Programme measures		7 111 (3.28)	153 (0.07)
– Pension	Suspending the second pillar funded pension scheme Decreasing the raise in pensions (raise 5% instead of planned 14%)	1 336 (0.62) 1 223 (0.56)	
– Social security	Reduction of health insurance costs Introduction of changes in employment act, etc. Reform of sick-note compensation scheme Decrease in the liabilities of health insurance fund	612 (0.28) 769 (0.35) 312 (0.14) 110 (0.05)	
– Defence expenditures		484 (0.22)	158 (0.07)
– Construction	Road maintenance	815 (0.38)	
– Transfers to local governments	Decreasing the share of income tax received by municipalities, etc.	600 (0.28)	
– Lending to local municipalities	Limiting lending to local government	500 (0.23)	
– Investments	Environmental investments	350 (0.16)	
3. Other initiatives			
– Other measures to improve the budget position	Numerous measures	4 683 (2.16)	2 500 (1.13)
Revenues		5 870 (2.71)	2 917 (1.32)
– VAT	Increasing the VAT tax rate from 18% to 20%, etc.	800 (0.37)	20 (0.01)
– Social security contributions	Raising unemployment insurance tax rate to 4.2%	785 (0.36)	
– Excise duties	Increasing excise duties on alcohol, tobacco, fuel, gas, and electricity	519 (0.24)	1 195 (0.54)
– Non-tax revenues	Additional dividends from state-owned enterprises Sale of real estate and land	1 700 (0.78) 1 188 (0.55)	686 (0.31) 1 016 (0.46)
– Other		878 (0.40)	

1. OECD calculations using nominal GDP for 2009-10. Incremental numbers in 2010.

Source: "OECD Fiscal Consolidation Survey 2010".

8. Griechenland

Griechenland	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-10,6	-8,9	-7,0	-6,8		
Schuldenstand	114,9	162,8	198,3	198,5		
Konsolidierungsbedarf					13	
Privatisierungspläne	0,0	-0,5	-1,5	-2,0		

Für 2014 sind ebenfalls Privatisierungserlöse in Höhe von 2 Prozent des Bruttoinlandprodukts geplant. Bis 2017 sollen die Privatisierungserlöse jährlich 2,5 Prozent, ab 2018 bis 2020 jeweils 2,0 Prozent des Bruttoinlandprodukts betragen.

Im vierten Quartal 2011 sollen durch Privatisierungen 1,7 Mrd. Euro erzielt werden. Zum Verkauf stehen insbesondere die Beteiligungen an Banken. Für 2012 sind 3,2 Mrd. Euro Verkaufserlöse vorgesehen. Dazu beitragen sollen unter anderem der gesamte oder anteilige Verkauf von staatlichen Beteiligungen an Immobilien, an der Lotterie, an Häfen wie Piräus und Thessaloniki, an der Post und an den Wasserversorgern in Athen und Thessaloniki. 2013 sollen Griechenland 4,3 Mrd. Erlöse durch den Verkauf an regionalen Flughäfen, Autobahnen und Immobilien zur Verfügung stehen. Für 2014 steht insbesondere der Verkauf einer Gaspipeline auf dem Programm. Die gesamten Erlöse sollen sich auf 4,4 Mrd. Euro belaufen.²

2 European Commission, Directorate-General for Economic and Financial Affairs: European Economy, The Economic Adjustment Programme for Greece, Fifth Review – October 2011, Occasional Papers 87/2011, Seiten 31, 129 und 162, unter:
http://ec.europa.eu/economy_finance/publications/occasional_paper/2011/pdf/ocp87_en.pdf, abgerufen am 13. Dezember 2011.

Griechenland

Millions EUR (% of GDP^f)

		2011
Expenditures		6 500
		(2.81)
1. Operational measures		2 450
		(1.06)
<i>Carryover of 2010 measures</i>		
- Wages and pensions	General government wage and allowance cuts	500
		(0.22)
	Income policy for pensioners (reduction of 13 th and 14 th pension)	500
		(0.22)
	Reduction of high pensions	150
		(0.06)
<i>Measures included in Economic Policy Programme</i>		
- Staffing	Replace only 20% of retiring employees	
- Public consumption	Reduce intermediate government consumption	300
		(0.13)
- Public administration reform	Reform and reorganisation of local government by reducing the number of local administrations, entities, and elected and appointed officials. Limiting borrowing, reduce transfers, and control local government budgets	500
		(0.22)
- Pensions	Freeze in indexation of pensions	100
		(0.04)
- SPA	Savings from the establishment of a Single Payment Authority	100
		(0.04)
<i>New measures in 2011</i>		
- Operating expenses	Further reduction in transfers and operating expenses by 5%	200
		(0.09)
- Staffing	Reductions in short-term public employment contracts	100
		(0.04)
2. Programme measures		4 050
		(1.75)
<i>Measures included in Economic Policy Programme</i>		
- Investments	Reduce domestically financed investments	500
		(0.22)
<i>New measures in 2011</i>		
- Pharmaceutical	Reduce expenses	2 100
		(0.91)
- State-owned enterprises	Strengthen performance of loss-making public enterprises in order to reduce contingent risk to the budget and increasing tariffs in public transportations	800
		(0.35)
- Family policies	Means-tested family benefits	150
		(0.06)
- Defence	Reduction in military expenditures (deliveries)	500
		(0.22)

Griechenland

Millions EUR (% of GDP¹)

		2011
Revenues:		7 830
		(3.38)
<i>Carryover of 2010 measures</i>		
- Excise taxes:	Increase in fuel excise tax	250 (0.11)
	Increase in cigarettes excise tax	250 (0.11)
	Increase in excise alcohol and luxury goods tax	100 (0.04)
- VAT	Increase in VAT rate	750 (0.32)
- Property	Incentive to regularise land-use violations	150 (0.06)
<i>Measures included in Economic Policy Programme</i>		
- VAT	Replacement of the move of 30% of goods and services from 11% to 23% VAT rate	1 050 (0.45)
- New tax framework for firms	Special levy on profitable firms	680 (0.29)
- Income tax	New income tax framework	900 (0.39)
- Gaming	Revenues from the new framework for gaming	700 (0.30)
- Special tax	Special tax on unauthorised establishments	300 (0.13)
- Real estate	Increase in real estate legal values	270 (0.12)
- Green taxes	Green taxes increase	150 (0.06)
<i>New measures in 2011</i>		
- Tax evasion	Measures against tax and social contributions evasion	1 590 (0.69)
- State assets	Renewal of telecommunication licenses and sales of frequencies	350 (0.15)
	Extension of the Athens airport concession contract	250 (0.11)
	Revenues from guarantees	90 (0.04)

1. OECD calculations using OECD forecasts of nominal GDP for 2011.

Sources: "OECD Fiscal Consolidation Survey 2010"; Greek Ministry of Finance.

9. Spanien

Spanien	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-9,3	-6,6	-5,9	-5,3		
Schuldenstand	61,0	69,6	73,8	78,0		

Spanien	2010	2011	2012	2013	2011-2020
Konsolidierungsbedarf					7

Im Bereich der Privatisierungen hat Spanien 2010 beschlossen, private Beteiligungen in Höhe von 30 Prozent an der staatlichen Lotteriegesellschaft und in Höhe von 49 Prozent an dem öffentliche Flughafenbetreiber Aena Aeropuertos zuzulassen.³

3 Stability Programme Spain 2011 – 2014, unter:
http://ec.europa.eu/economy_finance/economic_governance/sgp/pdf/20_scps/2011/01_programme/es_2011-04-29_sp_en.pdf, Seite 31, abgerufen am 12. Dezember 2011.

Spanien

Millions EUR (% of GDP¹)

		Budgetary in fact 2010-2011
Expenditures		13 850
		(1.30)
1. Operational measures		4 500
		(0.42)
- Wage cuts and staffing	Public sector wages were cut 5% in 2010 and will be frozen in 2011. Public sector staffing in 2011-13 will be limited to 10% of the replacement rate with no new hiring of temporary personnel. These measures apply to all government levels.	4 500 (0.42)
2. Programme measures		9 350
		(0.88)
- Entitlement spending	EUR 2 500 childbirth allowance eliminated from January 2011.	1 250 (0.12)
- Infrastructure	Public infrastructure investment will be cut between 2010 and 2011. In the following years, the infrastructure spending will be subject to the fulfilment of the annual budget target.	6 000 (0.56)
- Pension payments	Pension payments will be frozen in 2011 with further restrictions on partial retirements. The transitory regime of partial retirement will be eliminated.	n.a.
- Foreign aid	Foreign development aid will be cut in 2010 and 2011.	800 (0.07)
- Healthcare	Pharmacy costs will be reduced in 2010 and 2011.	1 300 (0.12)
Revenues		(1.42)
- Income tax rates	The 2011 budget introduced an increase in the top tax rate from 43% to 44% for taxpayers earning above EUR 120 000 (and from 43% to 45% for those earning above EUR 175 000).	170-200 (0.02)
- VAT	In July 2010 the standard VAT rate was increased from 16% to 18%, and the lower rate increased from 7% to 8% (the VAT rate on food, drink and prescription drugs was left unchanged).	0.7% of GDP in 2010 and 0.4% in 2011
- Excise taxes	Excise duties on tobacco, alcohol and fuel were raised in 2009. Moreover, in the last set of measures approved on 3 December 2010, excise duty on tobacco was increased again.	0.3% of GDP
- Investment income taxes	Capital income and interest income taxes were increased in 2010; and special capital gains tax exemptions used by the investment funds of Sicavs is to be abolished in 2011.	n.a.
- Tax expenditures	The EUR 400 income tax credit was removed. A reform in the personal income tax eliminating tax credits for new housing purchase as from 2011 except for low-income households.	n.a.

1. OECD calculations using OECD forecasts of nominal GDP for 2011.

Source: "OECD Fiscal Consolidation Survey 2010".

10. Frankreich

Frankreich	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-7,1	-5,8	-5,3	-5,1		
Schuldenstand	82,3	85,4	89,2	91,7		
Konsolidierungsbedarf					6	
Bestandsanpassung (Stock-flow adjustment)	-2,0	0,0	0,2	0,0		

In der Bestandsanpassung sind Privatisierungserlöse enthalten, aber nicht explizit aufgeführt.⁴

4 France: Stability Programme 2011 – 2014, unter:
http://ec.europa.eu/economy_finance/economic_governance/sgp/pdf/20_scps/2011/01_programme/fr_2011-05-03_sp_en.pdf, Seite 40, abgerufen am 13. Dezember 2011.

Frankreich

Billions EUR (% of GDP¹)

		2011	2012-14
Expenditures		24.5	11.5
		(1.23)	(0.52)
1. Operational measures		7.0	1.5
		(0.35)	(0.07)
- Public consumption	Real government spending will be frozen for the three-year period spanning 2011-13 (excluding interest payments and state employee pensions). The increase in overall nominal public spending growth will be limited to 0.8% from 2011-14. Central government current expenditure will be cut 10% over three years, starting with 5% in 2011. Nominal freeze on operating transfers from central to local governments. Freeze on nationwide safety and other regulatory norms.	7.0	
		(0.35)	
- Wages	The underlying base for public sector wages will be stable in nominal terms in 2011		
- Staffing	In the next three years, only one out of two retiring state employees will be replaced, leading to a projected 97 000 public job cuts		1.5 (0.07) by 2013
2. Programme measures		17.5	10
		(0.88)	(0.45)
- Withdrawal of stimulus measures		15.0	
		(0.75)	
- Health	Spending rule for healthcare expenditures (ONDAM)	2.5	
		(0.13)	
- Pension reform	Net consolidation effect		10 (0.45) by 2013
Revenues		21.5	9
		(1.08)	(0.40)
- Income tax	Increase in the top income tax rate from 40% to 41%	10.0	
- Real estate gains tax	Capital gains tax on real estate to rise from 16% to 19%	(0.50)	
	Tax from capital gains and dividends on securities to rise from 18% to 19%		
- Bank tax	A tax on banks is introduced	0.5	
		(0.03)	
- Tax expenditures	Reduction in tax expenditures	11.0	9
		(0.55)	(0.40) 3 per year 2012-14

1. OECD calculations using OECD forecasts of nominal GDP.

Source: "OECD Fiscal Consolidation Survey 2010".

11. Irland

Irland	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-31,3	-10,3	-8,6	-7,8		
Schuldenstand	94,9	108,1	117,5	121,1		

Irland	2010	2011	2012	2013	2011-2020
Konsolidierungsbedarf					17

Irland

Billions EUR (% of GDP¹)

		Budgetary impact 2011-14
Expenditures		10
		(6.25)
1. Operational measures		1.2
		(0.75)
- Public service wage cuts and hiring	Public service wages (and benefits) were cut by an average of 13.5% over 2009-10. An additional EUR 1.2 billion is to be cut from the public service wage bill across 2011-14 (24 750 job cuts over peak 2008 levels).	1.2 (0.64)
2. Programme measures		8.8
		(5.50)
- General departmental spending	Net government spending fell a cumulative 6.5% from 2008-10. An additional EUR 3 billion will need to be cut from departmental budgets across 2011-14.	1.6 (1.0)
- Unemployment and welfare benefits	Unemployment and welfare benefits were cut by around 10% in 2009-10. A further EUR 2.8 billion is to be cut from 2011-14 budgets.	2.8 (1.75)
- Child benefits	Child benefits have been reduced in budget 2011 by EUR 10 per month for the first and second child and EUR 20 per month for the third child accounting for annual savings of EUR 149 million.	n.a.
- Health	Cuts of about EUR 750 million for health care in budget 2011.	1.4 (0.87)
- Capital spending	The capital budget will contribute EUR 3 billion to the 2011-14 cuts.	3.0 (1.87)
3. Other initiatives		n.a.
Ireland's national minimum wage is to be cut by 12% to EUR 7.65 in 2011.		
Revenues		5.1
		(3.18)
- Carbon tax	A carbon tax on fossil fuels (petrol, diesel, gas, coal, and peat) equivalent to EUR 15 per tonne of emitted CO ₂ was introduced at the 2010 budget (average price increase of 5%). Increased to EUR 30 per tonne in the National Recovery Plan.	0.3 (0.19)
- Income tax	The minimum income tax threshold will fall from EUR 18 300 to EUR 15 300 by 2014, reducing the proportion of workers paying no tax from 45% to 35%. Including the elimination of tax breaks, these initiatives provide EUR 1.9 billion in additional 2011-14 revenue.	1.9 (1.19)
- VAT	VAT will rise from 21% to 22% in 2013, and to 23% in 2014.	0.57 (0.36)
- Property tax	A site value tax on land and property owners will be implemented from 2012. In addition, a water charge for domestic users is planned for implementation by 2014.	0.53 (0.33)
- Pension-related tax	Pension-related tax changes yielding EUR 865 million (including EUR 240 million in savings on public service pension-related deduction).	0.87 (0.54)
- Tax expenditures	Abolish or curtail a range of tax expenditures.	0.67 (0.42)
- Other tax measures including capital taxes		0.26 (0.16)

1. OECD calculations using OECD forecasts of nominal GDP for 2014.

Source: "OECD Fiscal Consolidation Survey 2010".

Wegen der schlechten Konjunktur hat die irische Regierung angekündigt, die Ausgaben insbesondere in den Bereichen Soziales, Gesundheit und Bildung um 2,2 Mrd. Euro zu kürzen. Die Einnahmen sollen durch die Erhöhung der Mehrwertsteuer und die Einführung einer Grundsteuer um 1,6 Mrd. Euro erhöht werden. Die Erhöhung der Unternehmensteuer (12,5 Prozent) steht derzeit nicht zur Diskussion.⁵

12. Italien

Italien	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-4,6	-4,0	-2,3	-1,2		
Schuldenstand	118,4	120,5	120,5	118,7		
Konsolidierungsbedarf					5,9	

Im aktuellen, der Europäischen Kommission vorzulegenden Stabilitäts- und Konvergenzprogramm werden die Privatisierungserlöse bis 2014 mit 0 angegeben.⁶

5 Oldag, Andreas: Sparmeister von der Insel, Süddeutsche Zeitung vom 7. Dezember 2011.

6 Ministero dell'Economia e delle Finanze: 2011 Economic and Financial Document, Session I: Italy's Stability Programme, unter:
http://ec.europa.eu/economy_finance/economic_governance/sgp/pdf/20_scps/2011/01_programme/it_2011-04-13_sp_en.pdf, Seite 27, abgerufen am 12. Dezember 2011.

Italien		Millions EUR (% of GDP ¹)			
		2011	2012	2013	
Expenditures		8 232	15 777	18 155	
		(0.52)	(0.97)	(1.08)	
1. Operational measures		3 065	4 688	6 034	
		(0.19)	(0.29)	(0.36)	
- Staff expenditure	Wage cuts in the public sector	1 583	2 514	2 926	
		(0.10)	(0.15)	(0.17)	
	Reduction of recruitment and other personnel measures	113	168	361	
		(0.01)	(0.01)	(0.02)	
- State budget appropriations	Reduction of intermediate consumptions and reorganising government	1 369	2 006	2 747	
		(0.09)	(0.12)	(0.16)	
2. Programme measures		7 140	11 541	12 407	
		(0.45)	(0.71)	(0.74)	
- Social expenditure	Reduction of expenses in disability and pharmaceutical	1 050	980	800	
		(0.07)	(0.06)	(0.05)	
- Pension expenditure	Extension of women retirement age, etc.	340	2 611	3 657	
		(0.02)	(0.16)	(0.22)	
- Transfers to local governments	Reduction of transfers to regions, provinces and municipalities	5 750	7 950	7 950	
		(0.36)	(0.49)	(0.47)	
3. Other initiatives		Fund for structural economic policy initiatives, population census, etc.	-1 973	-452	-286
		(-0.12)	(-0.03)	(-0.02)	
Revenues		4 048	4 376	3 449	
		(0.26)	(0.27)	(0.20)	
- Reduction of tax evasion	Alignments to European rules to fight tax evasion (VAT evasion in intra-European trade)	2 260	1 641	914	
		(0.14)	(0.10)	(0.05)	
- Tax expenditure	Restrictions in tax credit compensations for taxpayers	700	2 100	1 900	
		(0.04)	(0.13)	(0.11)	
- Non-tax revenues	Extra fees from highway agents and renewal of highway concessions	1 088	635	635	
		(0.07)	(0.04)	(0.04)	

1. OECD calculations using OECD forecasts of nominal GDP for 2011-13.

Source: "OECD Fiscal Consolidation Survey 2010".

In der aktuellen Berichterstattung werden die vom neuen Premierminister Monti vorgeschlagenen Sparmaßnahmen wie folgt beziffert (in Mio. Euro)⁷:

zusätzliche Einnahmen	2012	2013	Minderausgaben	2012	2013
Grundsteuern	11.000	11.000	Stopp für Inflationsanpassung der Renten	2.890	4.930
Erhöhung Mineralölsteuer (inkl. Umsatzsteuer)	5.901	5.879	Rentenreform		852
Zusatzsteuer für Luxusautos	168	168	weniger Zuweisungen an Kommunen	1.450	1.450
Steuern auf Yachten	200	200	Reform der Provinzen	415	415
Steuern auf Anlagendepots	1.043	921			

7 o. V.: Kritik an Mario Montis italienischer Rosskur, Frankfurter Allgemeine vom 8. Dezember 2011.

zusätzliche Einnahmen	2012	2013	Minderausgaben	2012	2013
in Banken					
Steuern auf Privatflugzeuge	85	85			
Zusatzabgabe für Schwarzgeldamnestie	1.095	1.095			
höhere Mehrwertsteuer	3.280				
Einkommensteuerzuschlag für Regionen	2.115	2.115			

13. Zypern

Zypern	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-5,3	-6,7	-4,9	-4,7		
Schuldenstand	61,5	64,9	68,4	70,9		
Konsolidierungsbedarf					4	

14. Lettland

Lettland	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-8,3	-4,2	-3,3	-3,2		
Schuldenstand	44,7	44,8	45,1	47,1		
Konsolidierungsbedarf					2	

15. Litauen

Litauen	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-7,0	-5,0	-3,0	-3,4		
Schuldenstand	38,0	37,7	38,5	39,4		
Konsolidierungsbedarf					3,8	

16. Luxemburg

Luxemburg	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-1,1	-0,6	-1,1	-0,9		
Schuldenstand	19,1	19,5	20,2	20,3		
Konsolidierungsbedarf					1	

17. Ungarn

Ungarn	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-4,2	3,6	-2,8	-3,7		
Schuldenstand	81,3	75,9	76,5	76,7		
Konsolidierungsbedarf					5,4	

Die Regierung in Ungarn hat nach einer Privatisierungswelle in den Jahren 1990 bis 2001 die Pläne für die Privatisierung der Post, des Lotto-Monopolisten, der Staatsbahn, der Budapester Verkehrsbetriebe und des Stromkonzerns MVM vorerst gestoppt. Dies erfolgt zum Teil aus wirtschaftlichen, zum Teil aus strategischen Gründen. Die Fluglinie Malév wurde nach ihrer Privatisierung im Jahr 2006 zur Abwendung einer Insolvenz 2010 rückverstaatlicht.⁸

8 Government of the Republic of Hungary: Convergence Programme of Hungary 2011 – 2015, April 2011, unter: http://ec.europa.eu/economy_finance/economic_governance/sgp/pdf/20_scps/2011/01_programme/hu_2011-04-15_cp_en.pdf, Seite 83, abgerufen am 12. Dezember 2011, und o. V.: Goldesel und Sorgenkinder - Minister erklärt Ende der Privatisierungen in Ungarn, in: Pester Lloyd vom 16. Mai 2011, unter: http://www.pesterlooyd.net/2011_20/20privatisierungen/20privatisierungen.html, abgerufen am 12. Dezember 2011.

Ungarn

Billions HUF (% of GDP²)

		2010	2011	2012	2013	2014
Expenditure		(4.06)	(5.19)	(5.08)	(5.31)	(5.40)
1. Operational measures		339.5	324.7	324.7	324.7	324.7
		(1.27)	(1.16)	(1.09)	(1.04)	(1.00)
- Public consumption	Freezing ministries budgets	60.0	60.0	60.0	60.0	60.0
		(0.22)	(0.21)	(0.20)	(0.19)	(0.18)
- Wages	Improving Labour Market Fund balance	23.0	23.0	23.0	23.0	23.0
		(0.09)	(0.08)	(0.08)	(0.07)	(0.07)
	Freezing gross wage bill and reducing earning compensation in the public sector	129.0	129.0	129.0	129.0	129.0
		(0.48)	(0.46)	(0.43)	(0.41)	(0.40)
	Stopping all bonuses, review of contracts and procurements and abolishing bonuses and wage compensations for low earners	19.0	72.2	72.2	72.2	72.2
		(0.07)	(0.26)	(0.24)	(0.23)	(0.22)
- Public consumption	Freezing budgets, carryover withdrawal, asset management and budgetary savings	108.5	40.5	40.5	40.5	40.5
		(0.41)	(0.14)	(0.14)	(0.13)	(0.13)
2. Programme measures		747	1 127	1 187	1 331	1 425
		(2.79)	(4.03)	(3.99)	(4.27)	(4.40)
- Housing	Elimination of housing subsidy	52.0	79.0	81.4	98.2	106.9
		(0.19)	(0.25)	(0.27)	(0.31)	(0.33)
- Agriculture	Reduction of farm subsidies	37.0	37.0	37.0	37.0	37.0
		(0.14)	(0.13)	(0.12)	(0.12)	(0.11)
- Energy	Reduction of natural gas and heating benefits	40.0	40.0	40.0	40.0	40.0
		(0.15)	(0.14)	(0.13)	(0.13)	(0.12)
	Elimination of natural gas and distance heating compensation in 2010	19.0	25.0	25.0	25.0	25.0
		(0.07)	(0.09)	(0.08)	(0.08)	(0.08)
- Health care	Reduction of healthcare expenditure	30.0	30.0	30.0	30.0	30.0
		(0.11)	(0.11)	(0.10)	(0.10)	(0.09)
	Decrease in sick pay by 10 percentage points	16.0	17.0	18.1	19.7	21.4
		(0.06)	(0.06)	(0.06)	(0.06)	(0.07)
- Pensions	Cancellation of 2010 pension correction	40.0	41.0	42.3	43.8	45.4
		(0.15)	(0.15)	(0.14)	(0.14)	(0.14)
	Change in pension indexation system	76.0	91.0	99.9	171.6	209.6
		(0.28)	(0.33)	(0.39)	(0.55)	(0.65)
	Elimination of 13 th pension	170.0	175.0	180.8	186.9	193.6
		(0.64)	(0.63)	(0.61)	(0.60)	(0.60)
	Tightening disability pension, freezing pension minimum, early retirement changes	34.0	51.0	51.3	51.6	52.0
		(0.13)	(0.18)	(0.17)	(0.17)	(0.16)
	Private pension pillar into the state	62.1	360.0	384.2	417.0	452.9
		(0.23)	(1.29)	(1.29)	(1.34)	(1.40)

Ungarn

Billions HUF (% of GDP²)

		2010	2011	2012	2013	2014
- Child and family benefits	Child-care fee, maternity aid from 3 months to 2 years of age and family allowance from 23 months to 20 years of age	3.0 (0.01)	12.0 (0.04)	18.6 (0.06)	32.0 (0.10)	33.0 (0.10)
	Elimination/freezing family allowance	29.0 (0.11)	32.0 (0.11)	32.0 (0.11)	32.0 (0.10)	32.0 (0.10)
- Transport	Reduction of subsidy to MÁV Start	17.6 (0.07)	17.6 (0.06)	17.6 (0.06)	17.6 (0.06)	17.6 (0.05)
- Local government	Reduction of local government subsidies and representatives in local governments	121.4 (0.45)	128.4 (0.46)	128.4 (0.43)	128.4 (0.41)	128.4 (0.40)
Revenues		1 171 (4.38)	1 229 (4.40)	1 202 (4.04)	1 203 (3.85)	1 290 (3.98)
- Health	Health care contribution increases from 11% to 27%	18.0 (0.07)	18.8 (0.07)	20.1 (0.07)	21.8 (0.07)	23.7 (0.07)
	Increase of rehabilitation contribution (five times higher)	35.0 (0.13)	36.6 (0.13)	39.1 (0.13)	42.4 (0.14)	46.0 (0.14)
- Personal income	Some tax-free benefits become taxable	110.0 (0.41)	115.0 (0.41)	122.8 (0.41)	133.2 (0.43)	144.7 (0.45)
- Capital taxes	Broadening the corporate income tax base	65.0 (0.24)	69.2 (0.25)	74.5 (0.25)	80.7 (0.26)	87.5 (0.27)
	Eliminating tax reduction on intra-group interest difference	25.0 (0.09)	26.6 (0.10)	28.7 (0.10)	31.0 (0.10)	33.7 (0.10)
	Increasing the corporate income tax rate to 19%, from 2010	97.0 (0.36)	103.2 (0.37)	111.2 (0.37)	120.4 (0.39)	130.6 (0.40)
	Increasing the tax rate of the simplified business tax from 25% to 30%	18.0 (0.07)	19.2 (0.07)	20.6 (0.07)	22.3 (0.07)	24.2 (0.07)
	Banking tax	187.0 (0.70)	187.0 (0.67)	93.5 (0.31)	93.5 (0.30)	93.5 (0.29)
	Energy company income tax	70.0 (0.26)	70.0 (0.25)			
	Telecom company income tax	61.0 (0.23)	61.0 (0.22)	166.0 (0.56)	85.5 (0.27)	86.5 (0.27)
	Commercial chain income tax	30.0 (0.11)	30.0 (0.11)			
- VAT	As from 1 July 2009, the general VAT rate increased by 5 percentage points	358.0 (1.34)	385.7 (1.38)	411.3 (1.38)	447.6 (1.44)	484.7 (1.50)
	Excises increased from 1 July 2009	40.0 (0.15)	43.1 (0.15)	46.0 (0.15)	50.0 (0.16)	54.2 (0.17)
	Excises increased from 1 January 2010	48.0 (0.18)	51.7 (0.18)	55.1 (0.19)	60.0 (0.19)	65.0 (0.20)
- Wealth	Tax on wealth	1.7 (0.01)	3.5 (0.01)	3.8 (0.01)	4.1 (0.01)	4.4 (0.01)
	Increase of the taxes on cars	8.0 (0.03)	8.6 (0.03)	9.2 (0.03)	10.0 (0.03)	10.8 (0.03)

1. Tax reliefs and new spending items are not included.

2. OECD calculations using OECD forecasts of nominal GDP for 2010-15.

Source: "OECD Fiscal Consolidation Survey 2010".

18. Malta

Malta	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-3,6	-3,0	-3,5	-3,6		
Schuldenstand	69,0	69,6	70,8	71,5		
Konsolidierungsbedarf					8	

19. Niederlande

Niederlande	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-5,1	-4,3	-3,1	-2,7		
Schuldenstand	62,9	64,2	64,9	66,0		
Konsolidierungsbedarf					5,6	

Niederlande

Millions EUR (% of GDP¹)

	2010 prices	2011	2012	2013	2014	2015
Expenditures		1 600	5 600	9 300	13 400	18 300
		(0.27)	(0.95)	(1.57)	(2.27)	(3.10)
1. Operational measures		1 000	2 000	3 500	5 000	7 000
		(0.17)	(0.34)	(0.59)	(0.85)	(1.18)
– Operational expenditures of general government	Cut on all operational expenditures (employment, compensation, procurement) of the administrative part (exclusive of service delivery: education, police, military, social service providers, etc.)	200	1 200	2 700	4 100	6 100
		(0.03)	(0.20)	(0.46)	(0.69)	(1.03)
– Compensation of employment	Moderate salary development in the entire publicly funded sector (general government administration and service delivery) as well as collectively funded corporate sector (health services, cultural services, etc.)	800	800	800	900	900
		(0.14)	(0.14)	(0.14)	(0.15)	(0.15)
2. Programme measures		600	3 600	5 800	8 400	11 300
		(0.10)	(0.61)	(0.98)	(1.42)	(1.91)
– Subsidies		200	500	800	1 100	1 400
		(0.03)	(0.08)	(0.12)	(0.19)	(0.24)
– Immigration and integration					100	100
					(0.02)	(0.02)
– Development aid		400	900	800	1 800	1 900
		(0.07)	(0.15)	(0.14)	(0.30)	(0.32)
– Social benefits			1 500	2 700	3 600	4 300
			(0.25)	(0.46)	(0.61)	(0.73)
– Education			500	1 000	1 100	1 300
			(0.08)	(0.17)	(0.19)	(0.22)
– Health care				100	300	700
				(0.02)	(0.05)	(0.12)
– Permanent care			200	300	300	1 400
			(0.03)	(0.05)	(0.05)	(0.24)
– Other				100	100	200
				(0.02)	(0.02)	(0.03)
Revenues		400	800	1 500	2 200	1 300
		(0.07)	(0.14)	(0.25)	(0.37)	(0.22)
– 16 revenue measures		400	800	1 500	2 200	1 300
		(0.07)	(0.14)	(0.25)	(0.37)	(0.22)

1. OECD calculations using OECD forecast of nominal GDP for 2010.

Source: "OECD Fiscal Consolidation Survey 2010".

20. Österreich

Österreich	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-4,4	-3,4	-3,1	-2,9		
Schuldenstand	71,8	72,2	73,3	73,7		

Österreich	2010	2011	2012	2013	2011-2020
Konsolidierungsbedarf					5,1

Österreich

Millions EUR (% of GDP¹)

		2011	2012	2013	2014
Expenditures		1 392.2	1 973.4	2 233.4	2 506.1
		(0.48)	(0.66)	(0.72)	(0.77)
1. Operational measures		290.2	482.7	559.2	576.9
		(0.10)	(0.16)	(0.18)	(0.18)
– Staff expenditure	Reduction of recruitment and other personnel measures	49.9	80.7	97.5	110.8
		(0.02)	(0.03)	(0.03)	(0.03)
– Operating expenditures	Reduction of operating expenditures of all ministries and less procurement	240.3	402.0	461.7	466.1
		(0.08)	(0.13)	(0.15)	(0.14)
2. Programme measures		1 000.5	1 333.9	1 537.5	1 761.1
		(0.34)	(0.44)	(0.49)	(0.54)
– Family allowances	Reduction of family benefits	245.5	277.9	277.9	277.9
		(0.08)	(0.09)	(0.09)	(0.09)
– Pension expenditure	Limiting the increase of pension, abolition of the pension adjustment in the first year, reducing special payments, etc.	340.1	392.5	461.5	542.0
		(0.12)	(0.13)	(0.15)	(0.17)
– Other social expenditure	Long-term care, unemployment insurance, health care	130.1	177.2	213.8	254.3
		(0.04)	(0.06)	(0.07)	(0.08)
– Subsidies	Economy, labour market policy, agriculture, transport, etc.	189.6	329.6	404.2	457.9
		(0.07)	(0.11)	(0.13)	(0.14)
– Investment expenditures	Redimension construction and investment	95.2	156.7	180.1	229.0
		(0.03)	(0.05)	(0.06)	(0.07)
3. Other initiatives		101.5	156.8	136.7	168.1
		(0.03)	(0.05)	(0.04)	(0.05)
Revenues (general government)²		1 172	1 741	1 921	2 191
		(0.40)	(0.58)	(0.62)	(0.67)
– Bank levy	Tax on banks	500	500	500	500
		(0.17)	(0.17)	(0.16)	(0.15)
– Excise duties	Increase in tobacco, CO ₂ surcharge to mineral oil tax, plane ticket duty, etc.	572	805	835	835
		(0.20)	(0.27)	(0.27)	(0.26)
– Other tax measures	Withholding tax on income of securities, etc.		236	286	456
			(0.08)	(0.09)	(0.14)
– Anti tax fraud		100	200	300	400
		(0.03)	(0.07)	(0.10)	(0.12)

1. OECD calculations using OECD forecasts of nominal GDP for 2011-14.

2. 66% for federal government.

Source: "OECD Fiscal Consolidation Survey 2010".

21. Polen

Polen	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-7,8	-5,6	-4,0	-3,1		
Schuldenstand	54,9	56,7	57,1	57,5		
Konsolidierungsbedarf					3,2	

Polen hat im Jahr 2010 Privatisierungen in Höhe von 22 Mrd. Zloty realisiert, das entspricht 1,6 Prozent des Bruttoinlandsprodukts. Im Jahr 2011 sollen 15 Mrd. Zloty erzielt werden. Für das Jahr 2012 sind Erlöse in Höhe von 0,3 Prozent und für das Jahr 2013 in Höhe von 0,2 Prozent, jeweils des Bruttoinlandsprodukts, vorgesehen.⁹

9 International Monetary Fund: IMF Country Report No. 11/166: Republic of Poland–Staff Report for the 2011 Article IV Consultation July 2011, unter: <http://www.imf.org/external/pubs/ft/scr/2011/cr11166.pdf>, Seite 36, abgerufen am 13. Dezember 2011.

Polen

% of GDP¹

	2010	2011	2012	2013
Expenditures	0.60	1.30	1.55	1.85
1. Operational measures		0.20	0.40	0.50
– Wages	Freezing salaries in central government	n.a.	n.a.	n.a.
– Staffing	Freezing employment in central government	n.a.	n.a.	n.a.
– Expenditure rule	Temporary expenditure rule. The expenditure rule limits the growth rate of flexible expenditures and all new fixed expenditure to CPI plus 1%. If the structural deficit is close to a deficit of 1% of GDP, a second, permanent rule – currently under preparation – will be operational.	0.20	0.40	0.50
2. Programme measures	0.60	1.10	1.15	1.35
– Labour market	Reduction of active labour market measures	0.15		
– Pensions ²	Suspension of pension benefits for persons employed	0.05	0.05	0.05
	Abolition of early retirement scheme	0.60	0.90	1.10
Revenues		0.64	0.99	1.05
– VAT	Increasing the VAT base rate from the current 22% to 23%, starting 1 January 2011; the reduced VAT rate will rise to 8%, compared to the current 7%; and other adjustments	0.46	0.46	0.40
– Excise duties	Increasing the excise on tobacco	0.02	0.04	0.06
	Expiry of the period of exemption from excise duty tax on coal and coke for combustion purposes		0.30	0.30
	Lowered excise duty on fuel with the use of bio-components will be abolished	0.06	0.09	0.09
– Personal income tax	Freezing of thresholds	0.10	0.10	0.20

1. Per cent of GDP figures were provided by the Polish Ministry of Finance.

2. In addition, Poland plans to redirect 5 percentage points of pension contributions from the second pillar of the pension system to the first pillar (Social Security Fund).

Source: "OECD Fiscal Consolidation Survey 2010".

22. Portugal

Portugal	2010	2011	2012	2013	2011-2020
Neuverschuldung	-9,8	-5,8	-4,5	-3,2	
Schuldenstand	93,3	101,6	111,0	112,1	
Konsolidierungsbedarf					k. A.

Der portugiesische Staat will sich bis Ende 2011 von seinen Beteiligungen an den Energieversorgern EDP und GALP sowie vom Stromnetz REN und der Fluggesellschaft TAP trennen. Bis Ende 2012 sind die Anteilsveräußerungen am Fernsehsender RTP und am Wasserversorger Aguas de Portugal geplant. 2013 sollen außerdem die Veräußerungen des Flughafenbetreibers ANA, der

Eisenbahnfrachtgesellschaft, der Post und der Versicherungsgesellschaft Caixa Seguros erfolgen. Portugal will mit dem gesamten Programm mehr als 5 Mrd. Euro einnehmen.¹⁰

Portugal		% of GDP			
		2010	2011 ¹	2012	2013
Expenditures		0.53	2.00	2.73	3.41
1. Operational measures		0.18	0.66	0.77	1.04
- Compensation of employees	Wage restraints and freezing of recruitment of civil servants	0.11	0.36	0.58	0.84
- Intermediate consumption expenditure	Reduction of operating expenditure and ceilings for outsourcing expenditures	0.07	0.30	0.19	0.20
2. Programme measures		0.35	1.31	1.89	2.28
- Social expenditure	Definition of ceilings for the non-contributory social security schemes	0.08	0.29	0.45	0.54
	Control of health expenditure	0.00	0.20	0.30	0.39
	Other social expenditures	0.00	0.03	0.05	0.06
- Subsidies	Reduction of the transfers for the state-owned enterprises	0.05	0.08	0.08	0.08
- Capital expenditure	Postponing the Lisbon-Porto and Porto-Vigo high-speed rail links and commitment to no new road infrastructure	0.22	0.71	1.01	1.21
3. Other initiatives		0.00	0.03	0.07	0.10
- Interest expenditure	Reduction of debt costs as a result of privatisation operations	0.00	0.03	0.07	0.10
Revenues		1.73	3.31	3.38	3.68
- Tax expenditure	Limitation of personal income tax allowances and other tax benefits	0.00	0.45	0.46	0.46
- Tax and contributory revenues	Raising VAT rates, additional taxation on the personal income and corporate income, broadening social security contributions, levy to the financial system	0.63	1.50	1.56	1.61
- Non-tax revenues	Introduction of tolls in motorways	0.00	0.11	0.11	0.11
- Transfer of Portugal Telecom's pension plans ²		1.10	1.36	1.61	1.61

1. According to the 2011 budget, fiscal consolidation measures will amount to 4.1% of GDP in 2011 (expenditure reduction 2.7% of GDP, revenue increase 1.4% of GDP).

2. Ministry of Finance and Public Administration (2010), Press release, Portugal.

Source: Ministry of Finance and Public Administration (2010), "Steering Report on the Budgetary Policy", Portugal.

10 International Monetary Fund, Country Report No. 11/279: Portugal: First Review Under the Extended Arrangement, September 2011, unter <http://www.imf.org/external/pubs/ft/scr/2011/cr11279.pdf>, Seite 75, abgerufen am 12. Dezember 2012.

23. Rumänien

Rumänien	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-6,9	-4,9	-3,7	-2,9		
Schuldenstand	31,0	34,0	35,8	35,9		
Konsolidierungsbedarf					4,2	

24. Slowenien

Slowenien	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-5,8	-5,7	-5,3	-5,7		
Schuldenstand	38,8	45,5	50,1	54,6		
Konsolidierungsbedarf					7,8	

Slowenien

Millions EUR (% of GDP¹)

		2010	2011	2012	2013
Expenditures		879	1 039	1 287	1 457
		(2.44)	(2.79)	(3.33)	(3.61)
1. Operational measures		273	273	378	483
		(0.76)	(0.73)	(0.98)	(1.20)
– Compensation of employees		202	202	277	352
		(0.56)	(0.54)	(0.72)	(0.87)
	Wage limitation			limited to 1.2% annually	
	Reduce the number of public employees in 2010 and 2011	-1%	-1%		
– Intermediate consumption	(The public sector wage bill and intermediate consumption will be cut by -14%)	71	71	101	131
		(0.20)	(0.19)	(0.26)	(0.33)
2. Programme measures		606	765	908	973
		(1.68)	(2.06)	(2.35)	(2.42)
– Pensions		74	112	162	212
		(0.21)	(0.30)	(0.42)	(0.53)
– Social transfers		22	22	47	62
		(0.06)	(0.06)	(0.12)	(0.15)
– Health	Reduce medicine prices. Restrictive policy on sick leave benefits and the amount of payments for extra time in health institutions	n.a.	n.a.	n.a.	n.a.
– Investments	Reduced by	266	266	334	334
		(0.74)	(0.71)	(0.86)	(0.83)
– Other expenditure	Reduced by	244	366	366	366
		(0.68)	(0.98)	(0.95)	(0.91)
– Redefinition of standards	Redefining public service standards, reconsider the price of services and more use of user fees			0.4% of GDP by 2013 ²	
Revenues		6	189	322	521
		(0.02)	(0.51)	(0.83)	(1.29)
– VAT	Reduced	-100	-100	-100	-100
		(0.28)	(0.27)	(0.26)	(0.25)
– Excise duties	Mineral oil and gas	40	56	56	56
		(0.11)	(0.15)	(0.14)	(0.14)
	Alcohol	4	4	4	4
		(0.01)	(0.01)	(0.01)	(0.01)
	Tobacco	21	45	71	86
		(0.06)	(0.12)	(0.18)	(0.21)
	Electricity	21	141	141	141
		(0.06)	(0.38)	(0.37)	(0.35)
– Motor vehicles	To limit possible tax evasions and introduce environmental criteria	19	28	28	28
		(0.05)	(0.07)	(0.07)	(0.07)
– Administrative	New tax information system		15	122	306
			(0.04)	(0.32)	(0.76)
– Real estate	A property tax is planned for implementation in 2011		n.a.	n.a.	n.a.

1. OECD calculations using OECD forecasts of nominal GDP for 2010-13.

2. Not included in calculations.

Source: "OECD Fiscal Consolidation Survey 2010".

25. Slowakische Republik

Slowakische Republik	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-7,7	-5,8	-4,9	-5,0		
Schuldenstand	41,0	44,5	47,5	51,1		
Konsolidierungsbedarf					4,2	

Slowakische Republik

Millions EUR (% of GDP¹)

		2011
Expenditures		715.2
		(1.02)
1. Operational measures		243.2
		(0.35)
- Staff expenditures	10% cut in the state wage bill ²	119.0
		(0.17)
- Operating expenditures	10% cut for operating costs of most government offices	124.2
		(0.18)
2. Programme measures		326.0
		(0.47)
- Investment	Decrease in investment expenditure	179.2
		(0.26)
- Subsidies	Reduction of national subsidy for agriculture	61.8
		(0.09)
- Transfers	Health care insurance payments for state policy holders	85.0
		(0.12)
3. Other initiatives		146.0
		(0.21)
- Reserves	Decrease in reserves allocation	17.4
		(0.02)
- State funds	Decrease in expenditures	128.6
		(0.18)
Revenues		799.7
		(1.15)
- VAT	Increasing the VAT tax rate from 19% to 20%	185.5
		(0.27)
- Income taxes	Broadening the base of income taxes	71.3
		(0.10)
- Social security contributions	Broadening the base of social security contributions	149.2
		(0.21)
- Excise duties	Increasing the excise on tobacco	15.9
		(0.02)
- Tax expenditures	Phasing out of exemptions for bio fuels, fuels used in agriculture and railway sectors, natural gas and coal	103.7
		(0.15)
- Tax on CO ₂ emission permits	Temporary in 2011 and 2012	75.0
		(0.11)
- Non-tax revenues	Fees (highways, electricity, fuels), sale of CO ₂ emission permits	199.1
		(0.29)

1. OECD calculations using OECD forecasts of nominal GDP for 2011.

2. Reduction of wage spending was tempered for policemen, firemen, and rescuers. Teachers and scientists of the Slovak Academy of Sciences were excluded from this reduction.

Source: "OECD Fiscal Consolidation Survey 2010".

26. Finnland

Finnland	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-2,5	-1,0	-0,7	-0,7		
Schuldenstand	48,3	49,1	51,8	53,5		
Konsolidierungsbedarf					0,4	

Finnland

Millions EUR (% of GDP¹)

		2010	2011	2012
Expenditures²		230	700	
		(0.13)	(0.38)	
1. Operational measures		230	180	
		(0.13)	(0.10)	
- Measures to keep expenditures within the spending ceiling	Budget 2010: of which some operating expenditure cuts included	230		
		(0.13)		
	Budget 2011: of which some operating expenditure cuts included		180	
			(0.10)	
2. Programme measures			520	
			(0.28)	
- Stimulus measures come gradually to an end	Removal of temporary and one-off stimulus measures (projects, acquisitions, etc.) implemented during the financial crisis		520	
			(0.28)	
3. Other initiatives				
	Loans to Greece and Latvia (one-off measure in 2010)		1 920	
			(1.02)	
Revenues		180	1 060	1 290
		(0.10)	(0.66)	(0.66)
- VAT	Rates increase 1 percentage point to 23% (July 2010)	220	690	690
		(0.12)	(0.37)	(0.35)
	Lowered VAT for restaurant meals (July 2010)	-90	-260	-260
		(0.05)	(0.14)	(0.13)
- Energy taxes			700	700
			(0.37)	(0.36)
- Consumption taxes	Tax on sweets, ice cream and soft drinks		80	100
			(0.04)	(0.05)
- Waste tax			40	40
			(0.02)	(0.02)
- Income tax			-300	-300
			(0.16)	(0.15)
- Tax on diesel fuel				200
				(0.10)
- Vehicle tax (diesel vehicles)			-40	-80
			(0.02)	(0.04)
- Other (net effect)		50	150	200
		(0.03)	(0.08)	(0.10)

1. OECD calculations using OECD forecasts of nominal GDP.

2. Without loans.

3. In July 2010 all VAT rates were increased by one percentage point but the VAT on restaurant meals was lowered to the same level as the VAT on food. On an annual basis this increases net tax revenue by EUR 430 million (change from 2010 EUR 300 million).

4. The increase in energy taxes was decided when the decision was made to abolish the employers' national pension contributions in January 2010. The energy tax increase compensates the costs of abolishing this fee and does not therefore improve public finances as it compensates an earlier stimulus measure.

Source: "OECD Fiscal Consolidation Survey 2010".

27. Schweden

Schweden	2010	2011	2012	2013		
Neuverschuldung	0,2	0,9	0,7	0,9		
Schuldenstand	39,7	36,3	34,6	32,4		

Schweden

SEK billion (% of GDP¹)

			Budgetary impact 2011-14
Expenditures			
2. Programme measures			
- Infrastructure	Roll-back of temporary infrastructure programmes		2.4 (0.06)
- Labour market	Roll-back of temporary labour market measures		3.7 (0.09)
- Education	Roll-back of temporary education measures		2.8 (0.07)
3. Other initiatives			
- Local government	Roll-back of stimulus to local governments		12.0 (0.31)

1. OECD calculations using OECD forecasts of nominal GDP for 2014.

Source: "OECD Fiscal Consolidation Survey 2010"

28. Vereinigtes Königreich

Vereinigtes Königreich	2010	2011	2012	2013	2011-2020	
Neuverschuldung	-10,3	-9,4	-7,8	-5,8		
Schuldenstand	79,9	84,0	88,8	85,9		
Konsolidierungsbedarf					9	

Vereinigtes Königreich

Millions GBP (% of GDP²)

		2011-12	2012-13	2013-14	2014-15
Expenditures					(1.15)
1. Operational measures					(0.54)
- Operational budgets	All departments' administrative budgets (including arm's-length bodies' budgets) will be cut in real terms (by 2014)				33% to 42%
- Wages	Two-year wage freeze in public sector pay (savings by 2014)				3.3 billion (0.19 by 2014)
- Staffing	330 000 public sector jobs cut				n.a.
- Operational expenditure	Efficiency savings				6 billion (0.35 by 2014)
2. Programme measures		(0.03)	(0.16)	(0.36)	(0.40)
- Programme budgets	Departments' programme (and operational) budgets will be cut in real terms				from 3.4% to 51% average cut is 8.3%
- Employment	Contributory employment and support allowance: time limit for those in the Work Related Activity Group to one year		1 025 (0.07)	1 530 (0.09)	2 010 (0.12)
	Working tax credit: freeze in the basic and 30-hour elements for three years from 2011-12	195 (0.01)	415 (0.03)	575 (0.04)	625 (0.04)
- Housing	Total household benefit payments capped on the basis of average take-home pay for working households			225 (0.01)	270 (0.02)
	Disability living allowance: remove mobility component for claimants in residential care		60	130 (0.01)	135 (0.01)
- Savings credit	Savings credit: freeze maximum award for four years from 2011-12	165 (0.01)	215 (0.01)	260 (0.02)	330 (0.02)
- Council tax	Council tax benefit: 10% reduction in expenditure and localisation	0	0	485 (0.03)	490 (0.03)
- Child benefits	Child benefit: remove from families with a higher tax rate from January 2013	0	590 (0.04)	2 420 (0.15)	2 500 (0.15)
	Child tax credit: increase the child element by GBP 30 in 2011 and GBP 50 in 2012	-190 (0.01)	-510 (0.03)	-545 (0.03)	-560 (0.03)
	Working tax credit: increase working hour requirement for couples with children to 24 hours	0	380 (0.02)	385 (0.02)	390 (0.02)
	Working tax credit: reduce payable costs through childcare element from 80% to 70% restoring 2006 rate	270 (0.02)	320 (0.02)	350 (0.02)	385 (0.02)
	Child and Working Tax Credits: use real-time information	0	0	0	300 (0.02)
<i>Selected reductions:</i>					
- Defence	Budget cut				-8%
- Foreign Office	Budget cut				-25%
- Transport	Subsidies to bus companies				-20%
- Justice	Changing criminal sentencing to stop the rise in UK prison population				n.a.
- BBC	License fee frozen for next six years				

Vereinigtes Königreich

Millions GBP (% of GDP²)

		2011-12	2012-13	2013-14	2014-15
3. Other initiatives			(0.1)	(0.18)	(0.21)
	Public sector pensions: increase in employee contribution rates	0	160	1 270	1 760
			(0.01)	(0.08)	(0.1)
	Renewable Heat Incentive: efficiency savings	5	15	45	105
					(0.01)
	Carbon Reduction Commitment: no recycling of revenues	715	730	935	1 020
		(0.05)	(0.05)	(0.06)	(0.05)
	Public Works Loan Board: interest rate increase	150	310	380	450
		(0.01)	(0.02)	(0.02)	(0.03)
	TfL Metronet: replace borrowing with central government grant	325	300	200	185
		(0.02)	(0.02)	(0.01)	(0.01)
		2011-12	2012-13	2013-14	2014-15
Revenues:					(1.45)
- VAT	The standard rate will increase from 17.5% to 20%			13.5 billion (annually)	(0.79 of GDP in 2014)
- Insurance Premium Tax	The higher rate will increase from 17.5% to 20%, while the standard rate will increase from 5% to 6%. This will raise a year by 2014-15.			0.5 billion (annually)	(0.03 of GDP in 2014)
- Other	The net effect of detailed tax measures announced in June Budget			8 billion (annually)	(0.47 of GDP in 2014)
- Capital tax	To be increased	n.a.	n.a.	n.a.	n.a.
- Personal allowance	To be increased	n.a.	n.a.	n.a.	n.a.
- Bank levy	To be introduced	n.a.	n.a.	n.a.	n.a.
- Business taxes	To be reformed and rebalanced	n.a.	n.a.	n.a.	n.a.

1. Measures are explained in more detail in Spending Review 2010.

2. OECD calculations using OECD forecasts of nominal GDP for 2011-14.

Source: "OECD Fiscal Consolidation Survey 2010"