

Public finance

1

Public sector

Composition of the public sector

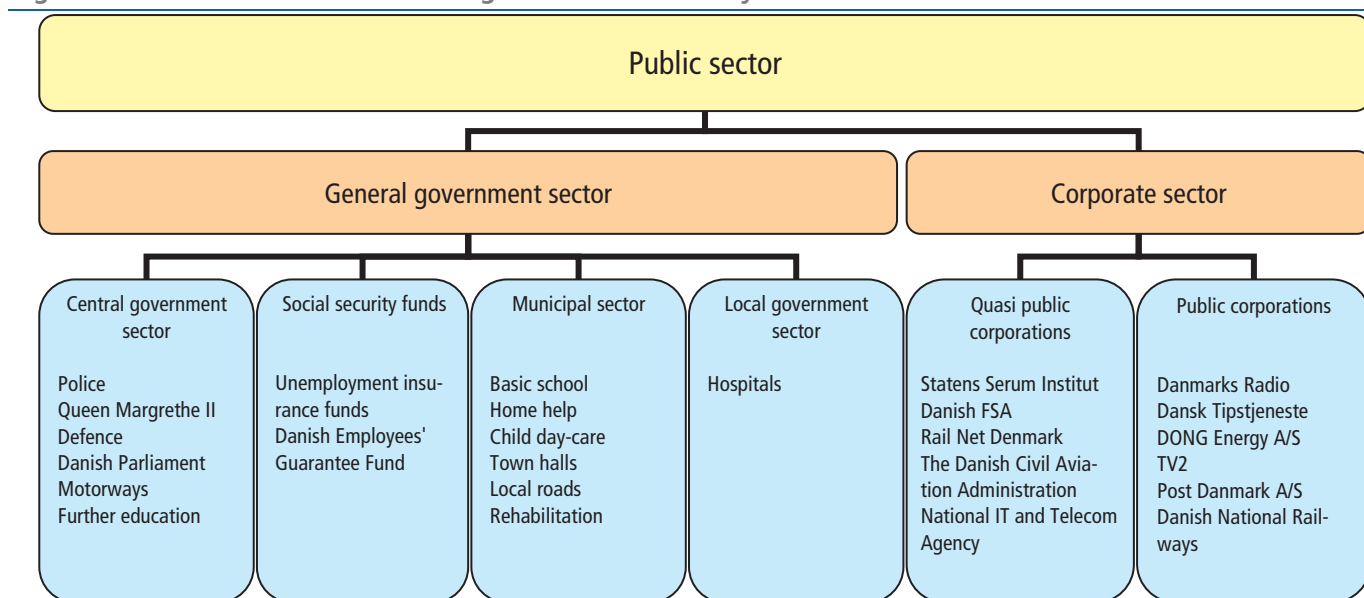
The public sector comprises the general government sector and public enterprises and quasi public corporations (corporate sector).

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.

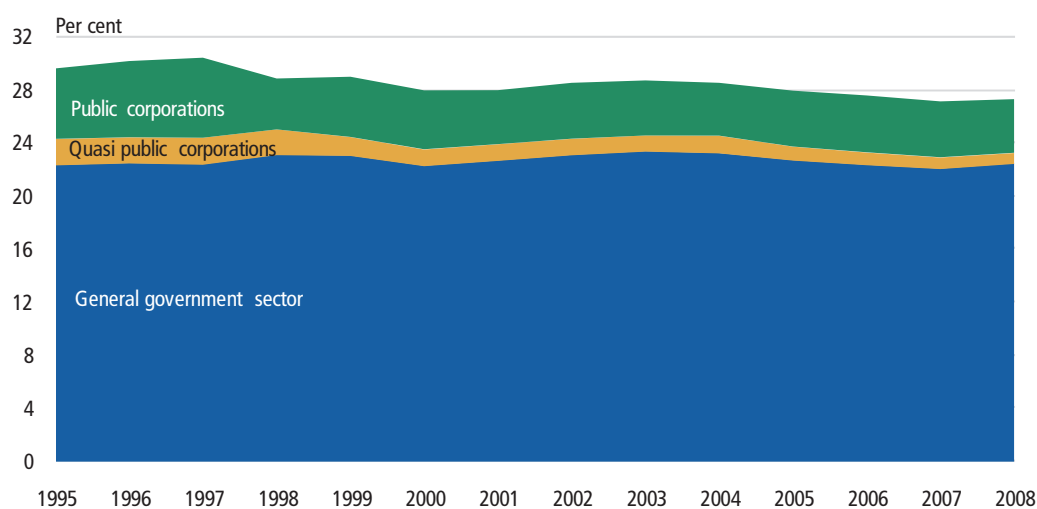
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Developments in the public sector

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.

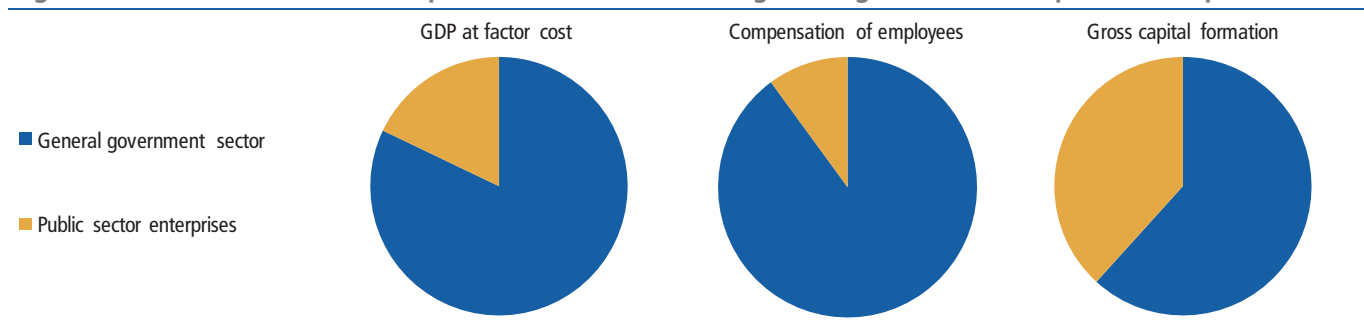
TDC A/S is an example of a company that has shifted status from public corporation to private enterprise, and consequently the company is no longer part of the public sector.

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

18 per cent of the public sector's GDP at factor costs were created by public corporations in 2008, but only 10 per cent of total wage and salary costs were paid by the public corporations. At the same time, the public corporations account for 38 per cent of total gross capital formation of the public sector.

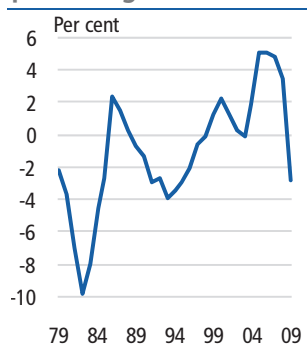
Figure 3

The public sector divided into general gov. sector and public enterprises. 2008



www.statbank.dk/off14

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



www.statbank.dk/nat01 and off3

Deficit on public finances in 2009

2009 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 since 1999

A surplus or a deficit on public finances gives rise to a surplus or a deficit on the public balance. The size of net debt is significant to the future economic development by having an impact on the fiscal-policy scope in the future.

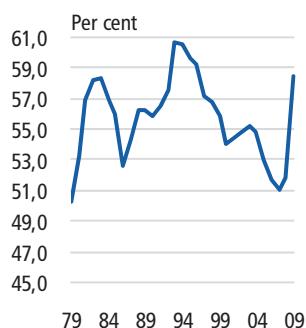
The municipal and regional sectors are not entitled to incur any debt by themselves. Consequently, the large fluctuations in net debt are primarily due to debt incurred by the central government sector.

Since its peak in 1998, public net debt has declined from 35.1 per cent of GDP to a surplus of 5.1 per cent of GDP in 2009.

3

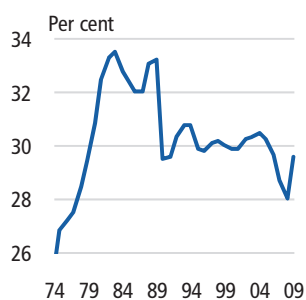
General government sector, public expenditure

Figure 5
Current and capital expenditure as a percentage of GDP



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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 58.4 per cent of GDP.

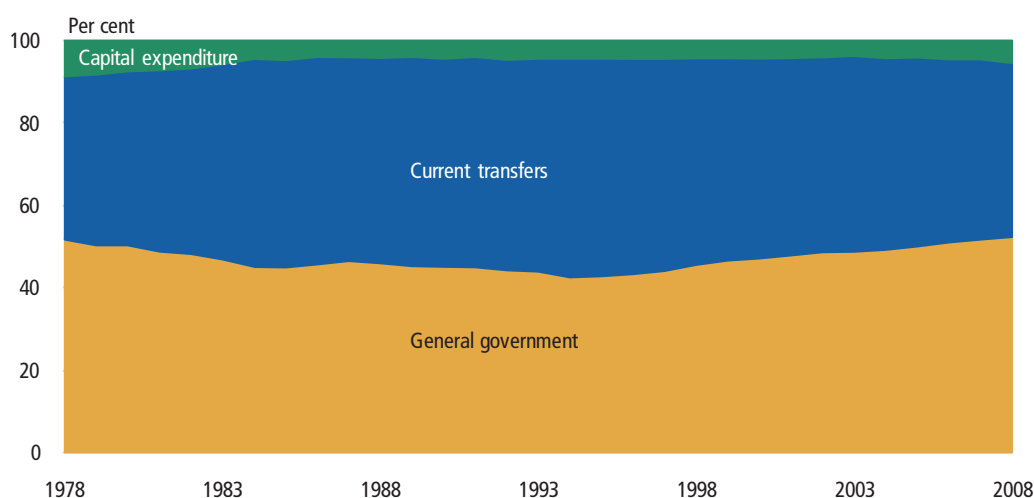
Stagnation in the number employed by the public sector since 1993

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.

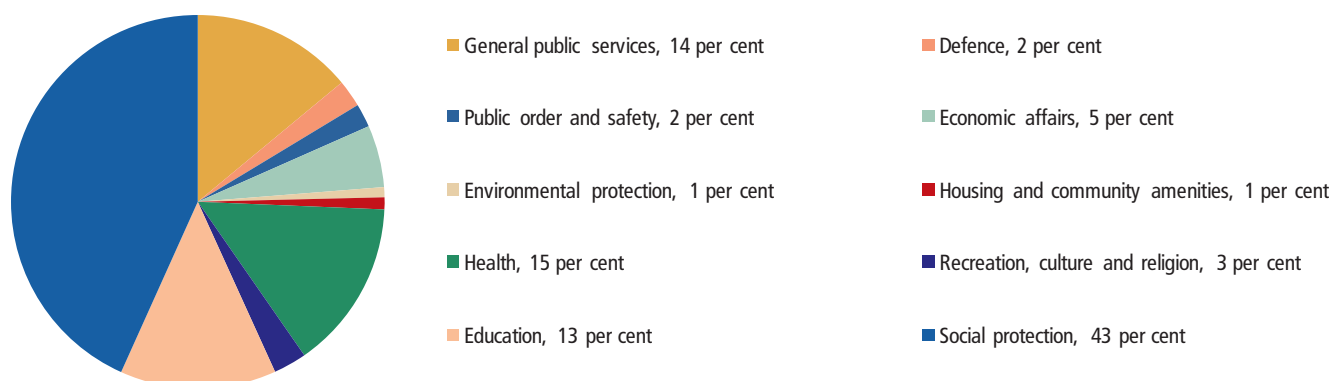
Public expenditure by function

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. 2009



www.statbank.dk/off23

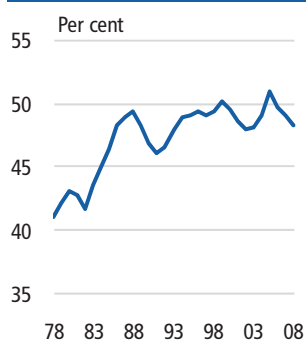
Expenditure on overall public services along with defence, public order and safety, are categories for which expenditure has historically been the basis for the general government sector. Expenditure on general public services amounts to 14 per cent of total public expenditure and comprises general government 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. 71.5 per cent of expenditure in 2009 was spent on these important functions. Expenditure on social security accounts for the largest amount of resources (43.3 per cent). This includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 13.5 per cent and 14.7 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. 1.0 per cent and 2.9 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 48.3 per cent in 2008.

No changes in the tax structure for 30 years

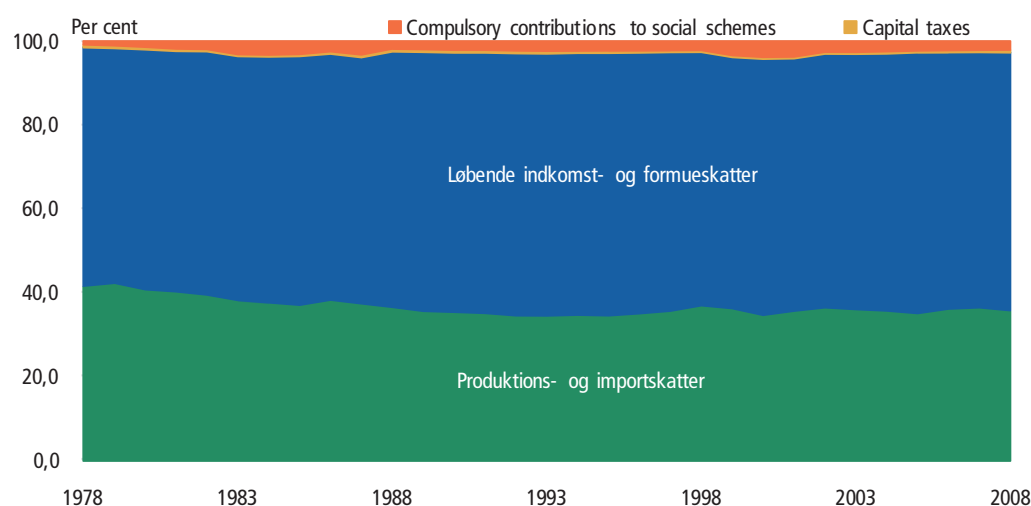
Total taxes can be divided into four main types: Income and property taxes, production and import taxes, capital taxes and compulsory contributions to social security schemes.

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

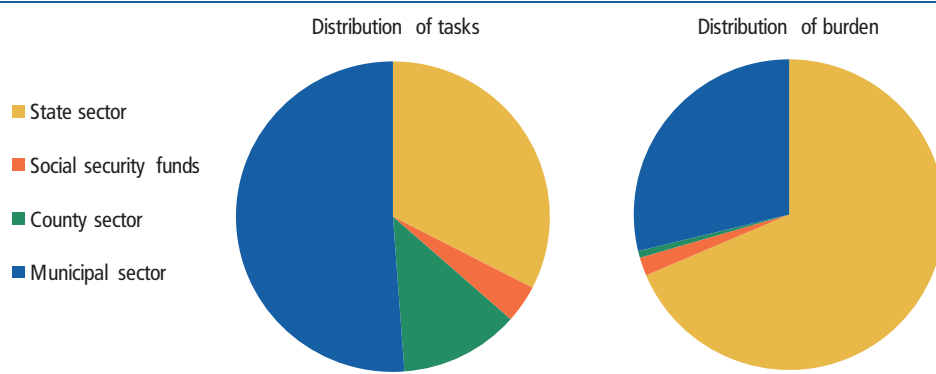
5 Distribution of tasks and burden between the sub-sectors

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. 2008



6 International comparisons in EU27 in 2008

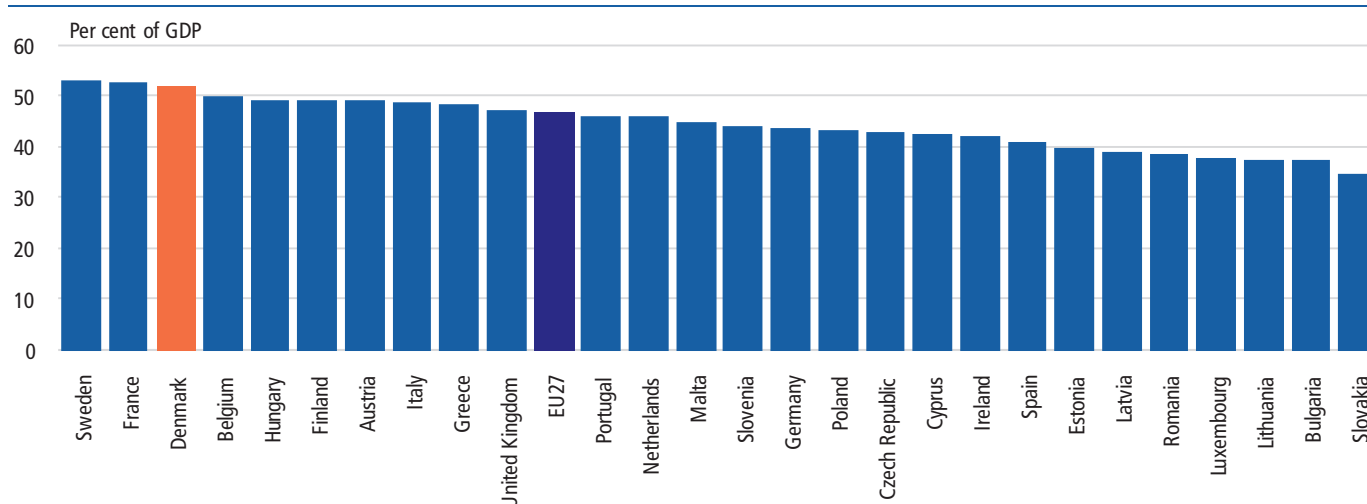
On 1 January 2007, the EU was enlarged by two Eastern and Central European Countries: Bulgaria and Romania. EU was founded with European Coal and Steel Community in 1952 by the countries: France, West Germany, Italy, Belgium, Luxembourg and the Netherlands. EU has since then been expanded in 1973, were 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 34.8 per cent (Slovakia) to 53.0 per cent (Sweden). 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. 2008

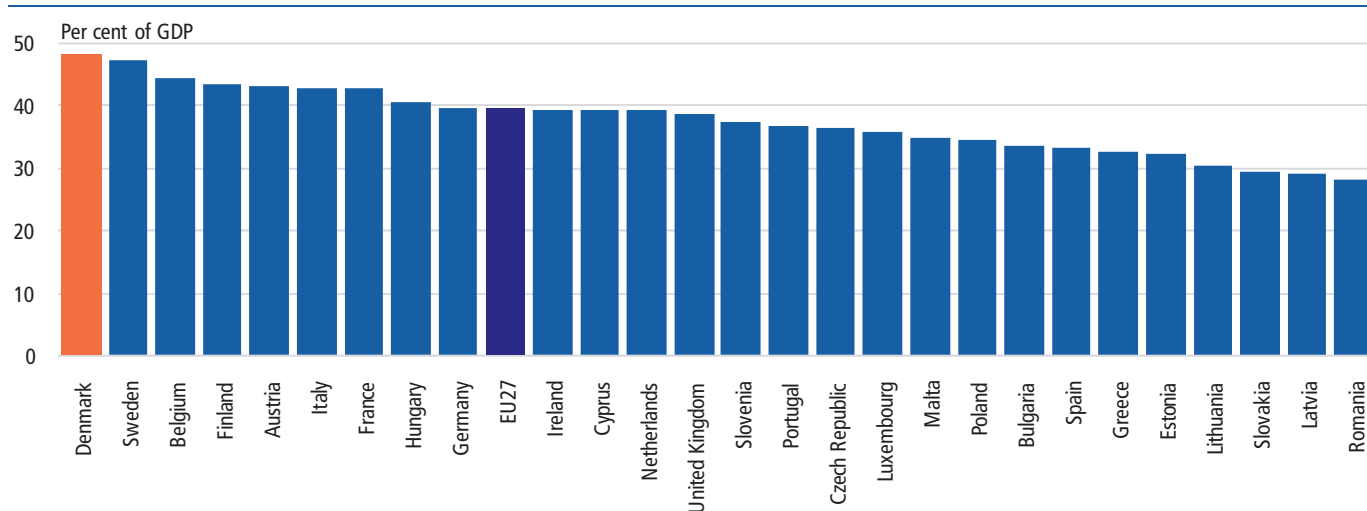


Source: Eurostat, table tex00023

Comparison of taxes

There are in the EU great variations tax burden (taxes and duties as a per cent of GDP), from 28.1 per cent (Romania) to 48.2 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. 2008



Source: Eurostat, table gov_a_tax_ag

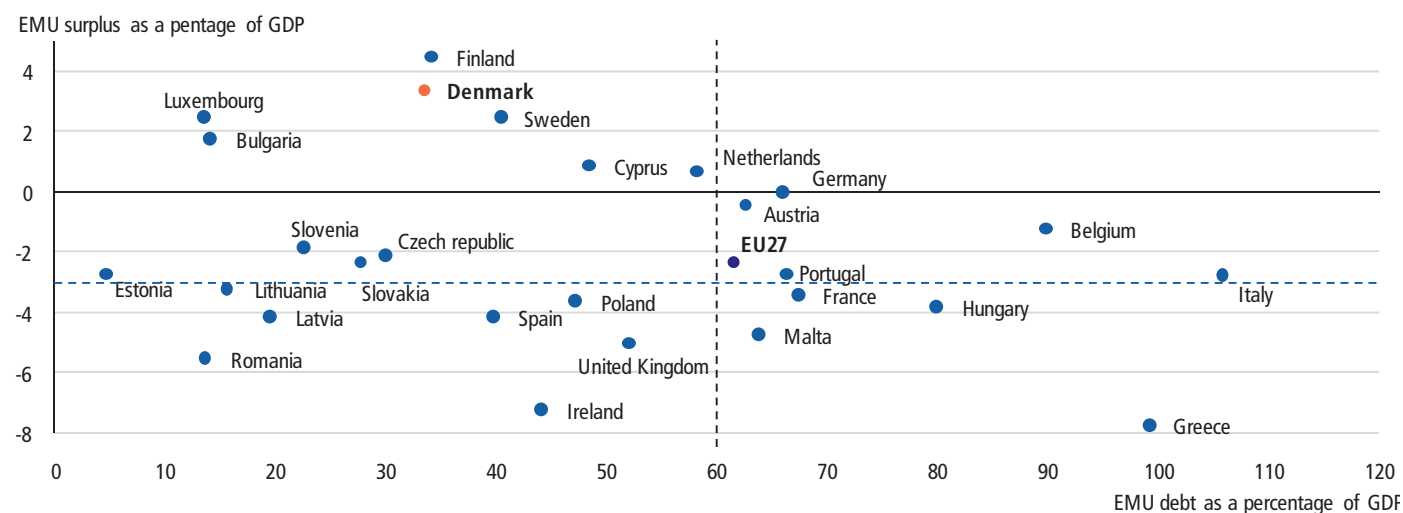
Public EMU deficits/surpluses and EMU debt in the EU

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. 2008



Source: Eurostat, table teina200 and tsieb090

The total deficit for EU was 2.3 per cent. In 2008, the public EMU surplus was high in, e.g. Denmark, with 3.4 per cent of GDP and in Finland with 4.5 per cent of GDP.

There are eleven countries whose deficit is above the threshold of 3 per cent. Two of these countries are Latvia and Greece with EMU deficit of 3.2 per cent and 7.7 per cent, respectively.

The total EMU debt of EU was 61.5 per cent of GDP in 2008. In other words, the average of EU is above the fixed limit of 60 per cent. The EMU debt of Italy and Germany was high with 105.8 per cent and 65.9 per cent of GDP, respectively, while the EMU debt of Estonia and Luxembourg was low with 4.6 per cent and 13.5 per cent of GDP, respectively. In 2008, Denmark's EMU debt was 33.5 per cent of GDP.

Table 375 Central government finance, summary

	2009*			2010*		
	Operating budget		Capital budget	Operating budget		Capital budget
	Expenditure	Revenue		Expenditure	Revenue	
	DKK mio.					
§ 1. Queen Margrethe II	69.3	-	-	71.2	-	-
§ 2. Members of the Royal House	23.7	-	-	24.3	-	-
§ 3. Danish Parliament	932.6	-	-	963.6	-	25.0
§ 5. Prime Minister's Department	124.2	-	-	116.7	-	-
§ 6. Royal Danish Ministry of Foreign Affairs	15 693.3	378.0	-74.2	15 610.6	128.0	-
§ 7. Ministry of Finance	7 282.3	2 045.0	237.2	7 960.1	1 847.2	239.8
§ 8. Ministry of Economics and Business Affairs	1 909.7	26.0	-	2 031.8	1.2	-
§ 9. Ministry of Taxation	5 596.0	1 123.0	-	5 409.3	986.0	-
§ 11. Ministry of Justice	14 101.1	1 870.0	-	14 947.8	1 845.0	-
§ 12. Ministry of Defence	20 887.9	17.9	1 196.0	21 062.9	18.8	2 020.5
§ 15. Ministry of Social Affairs	168 303.2	7.9	-	197 625.7	7.9	-
§ 16. Ministry of Health and Prevention	5 158.6	-	-	6 212.9	-	-
§ 17. Ministry of Employment	188 203.7	14 337.1	-	203 042.7	13 542.1	-
§ 18. Ministry of Refugee, Immigration and Integration Affairs	2 213.2	-	-	2 627.8	-	-
§ 19. Ministry of Science, Technology and Innovation	18 445.4	390.6	-	20 203.2	391.8	-
§ 20. Ministry of Education	44 450.7	29.4	-	49 742.8	23.8	-2 955.5
§ 21. Ministry of Culture Affairs	6 051.9	76.5	12.7	6 162.9	76.5	12.7
§ 22. Ministry of Ecclesiastical Affairs	857.4	-	17.0	647.7	-	17.1
§ 23. Ministry of the Environment	2 069.6	70.7	101.1	1 918.4	40.8	39.7
§ 24. Ministry of Food, Agriculture and Fisheries	2 812.8	-	9.9	2 825.8	-	-6.3
§ 28. Ministry of Transport	6 661.4	968.6	7 136.2	6 899.8	764.0	8 952.7
§ 29. Ministry of Climate and Energy	4 552.2	7 049.6	-	1 891.7	8 678.6	-
§ 35. General reserves	11 500.2	2 000.0	-	12 011.8	2 450.0	800.0
§ 36. Pensions	19 562.7	-	-	20 317.5	-	-
Total	547 463.1	30 390.3	8 635.9	600 329.0	30 801.7	9 145.7
§ 37. Interests	27 953.4	12 573.8	•	24 838.1	9 163.7	•
§ 38. Taxes and duties	33 010.9	578 651.7	•	34 867.1	551 871.3	•
Total	608 427.4	621 615.8	8 635.9	660 034.2	591 836.7	9 145.7
Surplus	•	13 188.4	-8 635.9	•	-68 197.5	-9 145.7
Operating, capital and lending budget	•	4 552.5	•	•	-77 343.2	•
§ 40. Bond purchases. etc.	4 673.3	•	•	-2 894.4	•	•
§ 41. Changes in investment portfolio. etc.	•	306.1	•	•	-25.1	•
§ 42. Repayment of central government debt	185.3	•	•	-74 473.9	•	•
Total	4 858.6	4 858.6	•	-77 368.3	-77 368.3	•

Source: Appropriation Act 2010

www.statbank.dk/15 and www.oes-cs.dk/bevillingslove

Table 376 Central government assets and liabilities

	2006	2007	2008
	DKK mio.		
Assets, total	645 398.5	734 987.9	898 834.1
Fixed assets	304 348.1	332 001.1	350 963.1
Intangible assets	3 049.8	3 233.0	3 668.7
Tangible assets	146 030.6	188 321.4	192 699.5
Financial assets	155 267.8	140 446.8	154 594.9
Central government bonds for cost-based grants	154.5	1 218.1	1 131.1
Credits and long-term claims	106 443.3	89 020.6	104 420.4
Loss on bond issue, government loans	-145.7	909.4	-1 044.2
Securities and capital investment	48 815.7	49 298.7	50 087.6
Current assets	193 808.2	255 599.3	405 883.1
Inventories	16 409.3	16 735.3	15 214.4
Work in progress for the account of others	181.5	263.7	345.1
Debtors	21 636.2	37 190.5	56 969.6
Accruals and deferred income	2 716.9	4 058.5	8 929.1
Trade debtors concerning binding commitments	21 110.2	21 795.0	19 189.9
Trade debtors with the Export Credit Fund	51.5	688.6	381.7
Technical debtors counterbalancing long-term debt with the government's corporate payment system	1 978.3	37 416.5	43 186.1
Other debtors	11 355.7	12 853.5	9 867.6
Accounts with Danmarks Nationalbank	67 592.9	84 317.7	230 642.0
Ministry of Finance's ordinary account	67 586.3	84 320.3	230 615.2
Government institutions' accounts with DK's Nationalbank	6.6	-2.6	26.8
Liquid funds	50 775.7	40 280.0	21 157.4
Government institutions' liquid funds	1 784.5	1 867.7	2 587.2
Liquid transfers in transit in the band system on 31 Dec.	48 991.2	38 412.3	18 570.2
Other assets	147 242.2	147 387.4	141 987.9
Assets of special funds	147 242.2	147 387.4	141 987.9
Social Pension Fund	139 935.0	135 495.4	129 877.0
Danish National Advanced Technology Foundation	4 751.2	6 704.6	8 719.4
Other funds	2 556.0	5 187.3	3391.5
Liabilities, total	645 398.5	734 987.9	898 834.1
Net capital	-224 916.4	-83 084.6	-2 138.2
Balance	-224 916.4	-83 084.6	-2 138.2
Provisions for liabilities	99 143.7	93 576.8	89 937.8
Provision for liabilities concerning government operation	2 001.5	2 002.9	1 977.7
Binding commitments	97 142.1	91 573.9	87 960.1
Long-term debt	582 419.4	532 752.6	628 536.8
Domestic government debt	454 417.6	402 040.1	429 508.6
Foreign government debt	79 818.9	68 642.2	133 091.7
Period interest on government debt	1 760.4	1 699.0	1 588.8
Mortgage debt	24.4	77.7	63.7
Other long-term debt	44 318.3	58 250.5	62 326.4
Donations	2 079.9	2 043.1	1 957.6
Short-term debt	41 509.6	44 355.7	40 509.8
Prepayments received for work in progress	304.4	628.8	419.4
Monetary liabilities concerning holiday pay	4 880.3	4 996.4	5 132.5
Suppliers of goods and services	14 253.5	15 516.3	14 489.0
Accruals and deferred income	1 198.6	610.4	1 203.4
Account with special funds	5.5	-	124.2
Debt to the Export Credit Fund	3 247.3	3 534.2	3 534.2
Renounced commitment	203.8	1 897.0	1 932.1
Liabilities concerning non-governmental deposits with the government's corporate payment system	9 161.1	9 940.7	13 727.8
Other short-term debt	8 255.0	7 232.0	-52.6
Other liabilities	147 242.2	147 387.4	141 987.9
Capital for special funds	147 242.2	147 387.4	141 987.9

Source: Government accounts 2007 and 2008

www.statbank.dk/15

Table 377		Central government debt and borrowing			
		1995	2000	2005	2008*
		per cent of GDP			
Total central government debt¹		75.5	55.0	39.3	32.4
Domestic debt		63.7	48.4	33.4	24.7
Foreign debt		11.8	6.6	5.9	7.7
		DKK mio.			
Total central government borrowing		149 876	76 095	46 446	186 213
Domestic debt		137 173	65 672	30 925	99 565
Foreign debt		12 703	10 423	15 521	86 648

¹ Government gross debt, nominal values.

Source: Central Government Accounts, Danish Central Bank

Table 378		Central government net borrowing requirement	
		2007*	2008*
		DKK mio.	
Net borrowing requirement		-82 780	-48 312
+Discount on new issue, foreign loans		1	394
+Revaluation of foreign loans, etc. ¹		2 399	-29 706
+Discount on new issues, domestic loans		1 446	-2 254
+Changes in the Social Pension Fund stock of government loans		-3 436	29 943
=Change in central government debt		-82 370	-49 936
Total indebtedness of central government per 31 December		255 802	205 866
Total domestic debt, net		186 884	72 774
Bonded debt, total		382 104	429 509
a. Ordinary bonds		403 039	451 394
b. Short-term debt certificates		-	-
c. Premium bonds		200	200
d. Swaps		-21 135	-22 085
The Social Pension Fund stock of government bonds		-128 547	-98 604
Liabilities to the Danish Central Bank, net		-86 333	-258 131
Treasury bills		19 660	-
Total foreign bonded debt, net		68 642	133 092
Total domestic and foreign borrowing²		3 610	-14 415
Repayment of domestic and foreign loans, total		79 200	62 700
a. Repayment of domestic loans		58 500	39 700
b. Repayment of foreign loans		20 700	23 000
Domestic borrowing, total		-13 809	-72 233
a. Ordinary bonds		2 916	99 565
b. Borrowing from the Danish Central Bank		-16 725	-171 798
Foreign borrowing		10 198	86 648

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 379 Expenditure and revenue of social security funds

	Unemployment insurance funds		Employees' Guarantee Funds		All social security funds	
	2008*	2009*	2008*	2009*	2008*	2009*
Current expenditure	45 354	51 849	719	1 231	46 073	53 080
Consumption expenditure	2 922	3 005	47	58	2 969	3 063
Real interest, etc.	-	-	4	1	4	1
Income transfers to households	29 303	36 002	668	1 172	29 971	37 174
Income transfers to central government	13 129	12 842	-	-	13 129	12 842
Current revenue	47 867	53 895	335	251	48 202	54 146
Interests and dividends, etc.	88	103	51	21	139	124
Compulsory contributions	16 462	16 052	170	135	16 632	16 187
Transfers from central government	31 317	37 740	-	-	31 317	37 740
Other current transfers						
Current surplus (gross saving)	2 513	2 047	-384	-980	2130	1 067
Capital outlays, net	2 467	2 204	-	-	2 467	2 204
Overall surplus (net lending)	46	-157	-384	-980	-338	-1 137

www.statbank.dk/off3

Table 380 Regions account. 2008

	Current account		Capital account		Current- and capital account ¹ Net	Taxes Net	General grants Net
	Expenditure	Revenue ¹	Expenditure	Revenue			
	DDK mio.						
All regions	104 812	16 404	3 459	59	91 808	73 692	16 604
Region Hovedstaden	33 705	6 280	1 114	4	28 535	23 294	5 080
Region Sjælland	15 662	1 605	322	15	14 364	11 472	2 684
Region Syddanmark	21 754	3 062	659	8	19 343	15 724	3 585
Region Midtjylland	22 895	4 051	924	26	19 742	15 348	3 563
Region Nordjylland	10 796	1 406	440	6	9 824	7 854	1 692

Anm : Expenditure is exclusive VAT.

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¹ Including state refunds.

Table 381 Regions expenditures and financing. 2008

	Region Hovedstaden	Region Sjælland	Region Syddanmark	Region Midtjylland	Region Nordjylland	All regions
	—DDK mio.—					
Health care, total	31 278	14 028	19 647	20 605	9 710	95 268
Health care system	24 218	10 541	14 708	15 378	7 176	72 021
Medial insurance etc.	6 465	3 129	4 502	4 572	2 181	20 849
Other expenditures	89	33	109	112	232	574
Proportion of joint purpose and administration	559	346	339	494	120	1 857
Proportion of interests	-53	-21	-11	49	1	-35
Social and special education, total	1 056	763	1 155	1 458	659	5 089
Social offers and special education	983	725	1 068	1 428	631	4 835
Other expenditures	30	11	28	11	17	96
Proportion of joint purpose and administration	21	17	38	19	11	105
Proportion of interests	22	10	21	-	-	53
Regional development, total	718	576	483	471	239	2 486
Public transport	439	312	156	241	124	1 272
Cultural services	4	5	8	7	6	30
Industrial development	87	129	145	114	46	521
Education	6	19	11	16	12	63
Environment	152	91	96	73	40	452
Other expenditures	16	12	54	12	8	101
Proportion of joint purpose and administration	14	13	18	7	3	55
Proportion of interests	-	-5	-5	1	-	-8
Joint purpose and administration, total¹	622	283	458	415	190	1 968
Transfers of interests	31	13	12	-53	-1	2
Current expenditures, gross	33 705	15 663	21 755	22 896	10 797	104 813
Hospitals, capital	979	279	593	753	381	2 984
Social offers and special education, capital	6	11	61	88	26	193
Other capital expenditures	129	32	6	83	33	282
Current- and capital expenditures, gross	34 819	15 985	22 415	23 820	11 237	108 272
Current revenues, hospitals	4 097	642	1 397	1 931	416	8 482
Current revenues, social offers and special education	576	570	1 096	1 537	698	4 476
Other current revenues	528	90	118	182	125	1 043
Capital revenues	4	15	8	27	6	60
Current- and capital expenditures, net	29 614	14 668	19 796	20 143	9 992	94 211
Interest, expenditures	214	147	150	131	71	714
Interest, revenues	246	160	161	78	70	716
State refunds	599	304	452	402	168	1 925
Settlement of VAT, net	-480	-	-	-	-	-480
Financing	28 503	14 351	19 333	19 794	9 825	91 804
Financing, total	28 503	14 351	19 333	19 794	9 825	91 804
Of which:						
Grants from the state	23 294	11 472	15 724	15 348	7 854	73 693
Municipalities contributions	5 080	2 684	3 585	3 563	1 692	16 605
Raising of loans, net ²	1 173	146	133	1 948	154	3 555
Financial changes ³	-1 044	49	-109	-1 065	125	-2 049

Note: The regions raising of loans and financial changes are calculated figures, see note 2 and 3.

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¹ Primarily non-divided expenditures to civil servant pensions. ² Net raising loans are calculated by the regions balance 2008. ³ The financial changes are calculated as a residual in comparison to the total net expenditures to financing.

Table 382 Regions current- and capital accounts. 2008

	Health	Social services and special education	Regional development	Joint purpose and administration	Interests etc.	Total
	DDK mio.					
Net expenditure, total	89 518	362	2 277	2 051	2	94 210
Gross expenditure, total	98 252	5 284	2 484	2 251	2	108 273
Compensation of employees¹	41 628	3 792	253	941	-	46 614
Intermediate consumption	13 811	455	24	289	-	14 579
Food	493	96	1	13	-	604
Fuels and lubricants	958	82	5	15	-	1 059
Purchase of land and buildings	8	17	-	35	-	60
Acquisitions	1 695	48	1	108	-	1 852
Other consumption goods	10 657	212	17	118	-	11 004
Services etc.	21 062	863	598	1 128	-	23 651
VAT-exempt services	8 954	287	254	129	-	9 624
Building contractors and craftsmen	2 231	230	80	75	-	2 616
Payments to the state	51	-	-	-	-	51
Payments to municipalities	183	2	-	1	-	186
Payments to regions	4 452	1	-	3	-	4 455
Other services	5 191	343	264	920	-	6 718
Grants and transfers	20 265	27	1 560	1 994	-	23 846
Civil servant pensions	11	-	38	1 985	-	2 034
Other transfers to persons	20 241	26	-	-	-	20 267
Other grants and transfers	13	1	1 522	9	-	1 545
Financial expenditures	12	2	-	1	-	15
Internal expenditure and revenue	1 474	145	49	-2 102	2	-432
Regarding compensation of employees	-28	-1	-	-1	-	-30
Regarding intermediate consumption	1 177	3	-	-1	-	1 179
Regarding services	2 610	192	49	-2 047	2	807
Internal revenue	-2 285	-49	-	-53	-	-2 388
Gross revenue, total	8 734	4 922	207	200	-	14 063
Revenue	8 675	4 918	205	198	-	13 996
Rent received	132	22	-	4	-	158
Sales of goods and services	1 099	165	-	29	-	1 293
Payments from the state	377	46	170	10	-	603
Payments from municipalities	644	4 539	1	6	-	5 190
Payments from regions	5 144	14	4	3	-	5 166
Other revenue	1 279	132	30	146	-	1 586
Financial revenues²	59	4	2	2	-	67
Financial revenue	22	-	1	-	-	22
Grants from municipalities	-	-	-	-	-	-
State refunds	35	4	1	2	-	43
Other financial revenue	2	-	-	-	-	2

Note: Current- and capital expenditure is exclusive VAT.

www.statbank.dk/reg11¹ Income deducted from the Daily Cash Benefits Fund. ² Inclusive state refunds.

Table 383 (page 1 of 2) Municipalities account. 2008

	Current account		Capital account		Current- and capital account ¹ Net	Taxes Net	General grants Net
	Expenditure	Revenue ¹	Expenditure	Revenue			
	DDK mio.						
All municipalities	363 577	114 920	23 011	7 429	264 239	212 496	47 231
Region Hovedstaden	113 184	33 872	7 050	2 049	84 313	75 940	7 257
Copenhagen	33 952	9 082	2 239	612	26 497	22 584	3 876
Frederiksberg	5 386	1 422	368	62	4 270	4 405	-361
Albertslund	2 475	873	112	2	1 712	1 103	576
Allerød	1 444	343	60	109	1 052	1 311	-216
Ballerup	3 691	1 107	254	79	2 759	2 318	462
Bornholm	2 848	783	44	17	2 092	1 369	767
Brøndby	2 658	777	163	4	2 040	1 339	622
Dragør	727	131	10	11	595	679	-71
Egedal	2 317	601	134	23	1 827	1 785	-47
Fredensborg	2 825	891	117	135	1 916	1 819	101
Frederikssund	2 935	845	84	11	2 163	1 865	299
Furesø	2 413	585	93	22	1 899	2 062	-92
Gentofte	4 649	1 716	676	227	3 382	4 393	-1 542
Gladsaxe	4 938	1 976	330	71	3 221	2 856	368
Glostrup	1 654	583	88	76	1 083	987	119
Gribskov	2 758	923	166	46	1 955	1 686	206
Halsnæs	2 246	755	138	25	1 604	1 162	395
Helsingør	4 673	1 660	269	52	3 230	2 674	536
Herlev	1 945	576	89	46	1 412	1 113	316
Hillerød	3 913	1 663	226	145	2 331	2 051	173
Hvidovre	3 394	830	201	95	2 670	2 162	584
Høje-Taastrup	3 432	952	218	31	2 667	2 007	575
Hørsholm	1 450	366	51	1	1 134	1 547	-413
Ishøj	1 858	687	151	14	1 308	741	518
Lyngby-Taarbæk	3 314	933	99	51	2 429	2 818	-331
Rudersdal	3 448	1 121	217	4	2 540	3 374	-849
Rødovre	2 689	831	114	35	1 937	1 553	450
Tårnby	2 424	675	263	41	1 971	1 597	264
Vallensbæk	728	185	76	2	617	580	-28
Region Sjælland	54 879	17 793	3 030	823	39 293	30 272	8 227
Faxe	2 156	643	76	22	1 567	1 338	301
Greve	2 780	762	91	49	2 060	1 985	161
Guldborgsund	4 260	1 419	149	100	2 890	2 024	937
Holbæk	4 349	1 383	303	83	3 186	2 424	651
Kalundborg	3 568	1 263	161	50	2 416	1 800	585
Køge	3 681	1 029	368	130	2 890	2 096	588
Lejre	1 527	412	56	11	1 160	1 056	80
Lolland	3 972	1 302	84	36	2 718	1 617	1 081
Næstved	5 187	1 711	383	82	3 777	2 882	739
Odsherred	2 418	732	112	32	1 766	1 292	374
Ringsted	2 254	763	214	70	1 635	1 242	306
Roskilde	5 680	2 015	398	72	3 991	3 581	280
Slagelse	5 605	2 042	128	13	3 678	2 572	1 151
Solrød	1 089	237	112	9	955	915	-31
Sorø	1 928	647	122	14	1 389	1 109	257
Stevns	1 301	394	121	25	1 003	803	169
Vordingborg	3 124	1 039	152	25	2 212	1 536	598

Note: Expenditure is exclusive VAT.

www.statbank.dk/regk31andregk11¹ Including state refunds.

Table 383 (page 2 of 2) Municipalities account. 2008

	Current account		Capital account		Current- and capital account ¹ Net	Taxes Net	General grants Net
	Expenditure	Revenue ¹	Expenditure	Revenue			
	DDK mio.						
Region Syddanmark	78 271	24 844	5 393	1 547	57 273	41 895	13 616
Assens	2 597	797	191	43	1 948	1 416	522
Billund	1 573	467	75	42	1 139	908	256
Esbjerg	8 738	3 288	388	129	5 709	4 057	1 445
Fanø	211	63	24	3	169	136	17
Fredericia	3 502	1 285	630	107	2 740	1 912	521
Faaborg-Midtfyn	3 157	877	127	62	2 345	1 722	599
Haderslev	3 706	1 204	267	97	2 672	1 958	672
Kerteminde	1 528	473	118	17	1 156	856	217
Kolding	5 339	1 458	412	160	4 133	3 406	723
Langeland	1 023	282	64	26	779	479	283
Middelfart	2 426	841	226	23	1 788	1 340	314
Nordfyns	1 725	436	73	16	1 346	946	358
Nyborg	2 011	520	60	12	1 539	1 122	396
Odense	12 280	3 738	665	271	8 936	6 419	2 481
Svendborg	4 022	1 343	302	58	2 923	1 976	773
Sønderborg	4 623	1 346	267	31	3 513	2 669	834
Tønder	2 723	860	126	40	1 949	1 317	581
Varde	3 110	964	142	58	2 230	1 739	481
Vejen	2 430	639	126	36	1 881	1 314	521
Vejle	6 975	2 464	912	269	5 154	3 941	774
Ærø	477	157	60	12	368	206	131
Aabenraa	4 095	1 342	138	35	2 856	2 056	717
Region Midtjylland	79 163	26 019	5 797	2 495	56 446	44 660	11 318
Favrskov	2 542	709	169	24	1 978	1 589	337
Hedensted	2 568	678	223	69	2 044	1 603	333
Herning	5 233	1 743	509	128	3 871	2 942	751
Holstebro	3 440	1 028	189	99	2 502	1 998	527
Horsens	5 188	1 698	625	276	3 839	2 861	866
Ikast-Brande	2 601	828	124	45	1 852	1 331	434
Lemvig	1 352	414	81	14	1 005	731	297
Norrdjurs	2 542	830	120	57	1 775	1 250	540
Odder	1 243	342	246	26	1 121	785	157
Randers	6 376	2 147	485	67	4 647	3 259	1 133
Ringkøbing-Skjern	3 466	1 057	175	149	2 435	2 047	489
Samsø	311	98	79	3	289	137	82
Silkeborg	5 436	1 747	365	34	4 020	3 278	639
Skanderborg	3 462	1 177	181	27	2 439	2 069	323
Skive	2 955	891	130	37	2 157	1 643	551
Struer	1 374	435	106	24	1 021	759	234
Syddjurs	2 479	645	124	48	1 910	1 468	360
Viborg	5 582	1 621	380	196	4 145	3 335	803
Århus	21 013	7 931	1 486	1 172	13 396	11 575	2 462
Region Nordjylland	38 080	12 392	1 741	515	26 914	19 729	6 813
Brønderslev	2 302	709	78	27	1 644	1 152	471
Frederikshavn	4 003	1 113	166	37	3 019	2 125	836
Hjørring	4 171	1 167	122	30	3 096	2 172	903
Jammerbugt	2 639	936	99	31	1 771	1 306	445
Læsø	188	51	25	11	151	73	50
Mariagerfjord	2 614	741	98	26	1 945	1 427	512
Morsø	1 419	412	96	31	1 072	724	308
Rebild	1 650	490	113	17	1 256	927	291
Thisted	2 893	898	131	27	2 099	1 509	592
Vesthimmerlands	2 630	867	149	63	1 849	1 248	568
Aalborg	13 571	5 008	664	215	9 012	7 066	1 837

Table 384 Municipalities current and capital account, net. 2008

Sum of municipalities situated in	Region Hoved- staden	Region Sjælland	Region Syd- danmark	Region Midt- jylland	Region Nord- jylland	All regions
	DKK mio.					
Current item total, net	91 293	43 527	63 378	62 841	30 380	291 419
Children and young people	28 136	13 351	17 930	18 801	8 783	87 001
Primary and lower secondary etc. ¹	14 176	7 685	10 497	10 818	5 155	48 331
Day care and clubs for children and young people	10 069	3 578	4 829	5 443	2 200	26 119
Preventative measures for children and young people with special needs	1 117	611	630	763	380	3 501
Residential care and foster homes etc. ²	2 774	1 477	1 974	1 777	1 048	9 050
Elderly and adult with special needs	18 007	8 217	12 341	12 163	6 397	57 125
Care etc. of elder and handicapped ³	11 000	4 956	7 730	7 569	4 091	35 345
Preventative measures for elder and handicapped	809	425	690	833	251	3 008
Residential care to elder and adults with special needs ⁴	4 205	1 750	2 394	2 370	1 328	12 047
Relief measures, consumer goods, interior design, travel expenses	1 015	622	883	743	391	3 654
Activity- and gathering offers and protected employment	978	464	644	648	336	3 070
Health expenses	4 654	2 148	3 197	3 135	1 459	14 593
Liability services	20 240	11 228	17 637	17 200	8 005	74 310
Other areas	20 256	8 583	12 273	11 542	5 736	58 390
State refunds, total	11 981	6 442	9 949	9 696	4 693	42 761
Capital items total, net	5 000	2 207	3 846	3 302	1 226	15 581
Children and young people	1 770	591	617	769	175	3 922
Elder and adults with special needs	385	249	544	502	191	1 871
Other areas	2 845	1 367	2 685	2 031	860	9 788
Interest, expenditures	1 210	581	1 057	663	325	3 836
Interest, revenues	1 669	410	579	696	195	3 549
General and special grants, total ⁵	7 258	8 227	13 617	11 318	6 813	47 233
Settlement of VAT, net	59	61	33	150	26	329
Financing	76 655	31 297	44 169	45 246	20 256	217 623
Financed by:						
Taxes	75 940	30 273	41 895	44 659	19 729	212 496
Raising of loans	3 522	2 131	1 761	1 962	1 259	10 635
Repayments on loans	4 028	1 809	1 440	1 407	1 083	9 767
Raising of loans, net	-506	322	321	555	176	868
Financing, total	75 434	30 595	42 216	45 214	19 905	213 364
Financial changes	1 221	702	1 953	32	351	4 259
Of which:						
Consumption of liquid assets	753	446	1 422	914	321	3 856
Other financial changes	468	256	531	-882	30	403

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 6.8 DDK bn.

Table 385 Municipalities current- and capital accounts. 2008

	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	7 668	431	9 134	59 875	14 753	182 981	32 159	307 001
Gross expenditures, total	16 145	19 491	12 648	69 660	15 062	217 389	36 193	386 588
Compensation of employees¹	2 843	1 562	2 929	41 896	3 254	77 194	21 600	151 279
Consumption goods	3 722	4 975	1 805	4 552	317	8 981	1 951	26 303
Foods	33	6	8	374	7	1 695	170	2 292
Fuels and lubricants	556	3 535	545	1 155	20	1 200	281	7 292
Purchase of land and buildings	2 523	49	31	94	39	376	188	3 301
Acquisitions	95	152	256	173	26	205	227	1 135
Other consumption goods	516	1 233	965	2 755	226	5 505	1 084	12 284
Services etc.	8 300	12 794	6 466	19 071	10 993	46 405	9 437	113 466
VAT-exempt services	1 603	1 508	1 045	4 515	576	14 877	1 377	25 502
Building contractors and craftsmen	3 930	4 720	3 082	3 178	125	4 190	1 050	20 275
Payments to the state	72	86	89	4 050	6	42	155	4 499
Payments to municipalities	69	9	20	3 854	71	14 205	55	18 282
Payments to regions	-	-	422	453	10 000	4 217	2	15 093
Other services	2 627	6 470	1 807	3 022	215	8 874	6 799	29 814
Grants and transfers	1 132	8	1 838	3 982	481	84 409	3 657	95 506
Civil servant pensions etc.	-	2	1	50	2	-	3 352	3 408
Transfers to persons	47	5	5	1 058	474	82 931	104	84 625
Other grants and transfers	1 084	1	1 831	2 874	5	1 477	200	7 473
Financial expenditures	14	152	2	-	-	24	-	191
Internal expenditure and revenue	134	-	-391	159	17	377	-452	-157
Regarding compensation of employees	244	-	918	152	35	1 853	16	3 218
Regarding intermediate consumption	10	-	31	24	6	52	61	184
Regarding services	258	-	475	479	21	2 062	284	3 579
Internal revenue	-379	-	-1 815	-496	-44	-3 591	-814	-7 138
Gross revenues, total	8 477	19 059	3 515	9 785	309	34 409	4 034	79 588
Revenues	8 271	18 890	3 498	9 702	275	33 453	3 828	77 917
Rent received	844	1	5	79	5	1 736	76	2 746
Sales of goods and services	1 006	9 536	1 930	3 446	56	12 103	466	28 543
Payments from the state	123	9	43	448	48	559	206	1 436
Payments from municipalities	92	4	131	4 134	75	15 375	144	19 955
Payments from regions	25	-	-	75	14	290	8	412
Other revenues	6 181	9 340	1 389	1 520	77	3 390	2 928	24 825
Financial revenues²	206	169	17	83	34	956	206	1 671
State refunds	176	4	17	73	34	862	150	1 316
Other financial revenues	30	165	-	10	-	94	56	355

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 386 Taxpayers, income and tax

	2007	2008*
	———— thousand persons ————	
Taxable population		
Danish population, end of year	5 476	5 511
Of whom subject to assessment	4 813	4 859
	———— DKK mio. ————	
Provisional taxes		
+Total	358 494	366 953
A-tax	313 947	326 959
B-tax	16 928	17 241
Share tax	7 860	8 611
Voluntary payments	20 005	14 453
Section 55 refunds	-246	-311
Underpaid tax from previous years, etc.		
÷ Underpaid tax from previous years	4 242	4 170
+ Retained profits paid	2 133	2 248
Finally assessed incomes		
+ Taxable income (gross)	884 940	905 743
+ Income tax relief	171 198	178 637
+ Net taxable income	713 742	727 106
Final taxes		
+Total	343 380	348 863
+Central government tax (State tax)	73 510	78 273
Ordinary income tax, lower limit	46 415	48 569
Additional income tax, intermediate limit	9 098	9 883
Additional income tax, upper limit	17 882	19 034
+Healthcare contribution	56 739	57 929
+Tax on limited taxation	1 377	1 640
+Church tax	5 167	5 220
+Municipal tax	174 038	178 923
+Corporation tax	4 689	3 956
+Share tax	16 131	10 818
+Imputed income from owner-occupied dwelling	11 729	12 104
Labour market contributions	68 331	71 536
Results of final assessment		
Tax overpayment minus underpayment	13 005	16 168
Tax overpayment	22 561	24 992
Tax underpayment	9 556	8 824
Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.)	12 460	16 512
Tax overpayment, etc. for refunding	22 884	25 159
Tax underpayment, etc. for collection	10 424	8 647
For collection with provisional tax	4 284	4 442
For collection separately	6 140	4 205

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Table 387 (page 1 of 2) Local government taxation

Municipal name	Municipal tax rate		Church tax rate		Budgeted municipal income tax revenue		Increase
	2009	2010	2009	2010	2009	2010	
	per cent				DKK mio.		per cent
All Denmark	24.82	24.90	0.88	0.88	186 758	194 237	4.0
Region Hovedstaden	24.23	24.26	0.70	0.71	62 306	64 420	3.4
101 Copenhagen	23.80	23.80	0.80	0.80	17 260	18 065	4.7
147 Frederiksberg	23.10	23.10	0.48	0.50	3 897	3 876	-0.6
165 Albertslund	24.60	24.60	0.80	0.85	894	926	3.7
201 Allerød	25.30	25.30	0.58	0.58	1 067	1 132	6.1
151 Ballerup	25.50	25.50	0.71	0.75	1 749	1 821	4.1
400 Bornholm	25.90	25.90	0.93	0.93	1 292	1 326	2.6
153 Brøndby	24.50	24.50	0.80	0.80	1 115	1 152	3.4
155 Dragør	24.80	24.80	0.64	0.64	563	583	3.6
240 Egedal	25.70	25.70	0.71	0.76	1 636	1 700	3.9
210 Fredensborg	24.60	25.40	0.57	0.61	1 578	1 687	6.9
250 Frederikssund	25.90	25.90	0.95	0.96	1 614	1 670	3.5
190 Furesø ¹	25.90	26.00	0.65	0.65	1 771	1 834	3.6
157 Gentofte	22.80	22.80	0.42	0.44	3 799	3 757	-1.1
159 Gladsaxe	24.00	24.00	0.75	0.75	2 253	2 346	4.1
161 Glostrup	24.20	24.20	0.66	0.66	759	793	4.5
270 Gribskov	24.50	24.50	0.95	0.94	1 394	1 469	5.4
260 Halsnæs	25.40	25.40	0.80	0.85	1 002	1 050	4.7
217 Helsingør	25.40	25.40	0.78	0.78	2 276	2 320	1.9
163 Herlev	23.70	23.70	0.77	0.77	916	942	2.8
219 Hillerød	25.60	25.60	0.69	0.69	1 840	1 884	2.4
167 Hvidovre	25.60	25.60	0.72	0.72	1 766	1 826	3.4
169 Høje-Taastrup	24.70	24.70	0.80	0.85	1 598	1 674	4.8
223 Hørsholm	23.50	23.50	0.55	0.59	1 328	1 366	2.8
183 Ishøj	25.00	25.00	0.80	0.90	654	674	2.9
173 Lyngby-Taarbæk	23.70	23.70	0.59	0.61	2 330	2 425	4.1
230 Rudersdal	22.90	22.90	0.53	0.53	2 782	2 835	1.9
175 Rødovre	25.70	25.70	0.72	0.72	1 324	1 368	3.4
185 Tårnby	23.10	23.10	0.61	0.61	1 333	1 375	3.1
187 Vallensbæk	25.10	25.10	0.58	0.64	514	544	5.9
Region Sjælland	25.21	25.30	0.98	0.98	27 439	28 481	3.8
320 Faxe	26.10	26.10	1.08	1.08	1 203	1 247	3.6
253 Greve	23.90	23.90	0.73	0.73	1 769	1 818	2.8
376 Guldborgsund	25.10	25.80	1.20	1.20	1 897	2 010	5.9
316 Holbæk	24.60	25.10	0.96	0.96	2 217	2 318	4.6
326 Kalundborg	25.30	25.30	1.01	1.01	1 593	1 680	5.5
259 Køge	24.90	24.90	0.87	0.87	1 930	2 005	3.9
350 Lejre	25.40	25.40	1.06	1.06	991	1 023	3.2
360 Lolland	26.70	26.70	1.23	1.23	1 495	1 517	1.5
370 Næstved	25.00	25.00	0.98	0.98	2 601	2 690	3.4
306 Odsherred	26.60	26.60	0.98	0.98	1 097	1 125	2.5
329 Ringsted	26.70	26.70	0.99	0.99	1 122	1 173	4.5
265 Roskilde	25.20	25.20	0.84	0.84	3 172	3 261	2.8
330 Slagelse	24.70	24.70	0.96	0.96	2 376	2 464	3.7
269 Solrød	24.60	24.60	0.92	0.92	825	884	7.3
340 Sorø	26.40	26.40	0.95	0.95	999	1 048	4.9
336 Stevn	25.00	25.00	1.10	1.10	727	750	3.2
390 Vordingborg	24.90	24.90	1.02	1.02	1 425	1 467	2.9
Region Syddanmark	25.09	25.24	0.92	0.92	38 254	40 069	4.7
420 Assens	26.10	26.10	0.94	0.99	1 334	1 395	4.6
530 Billund	25.20	25.20	0.89	0.89	862	908	5.2
561 Esbjerg	25.40	25.40	0.81	0.81	3 815	3 961	3.8

¹ There are special conditions applying to the municipality of Furesø. The tax rate of Farum is 27.10 per cent in 2009 and 27.20 per cent in 2010, while the tax rate of Værløse is 24.80 per cent in 2009 and 24.50 per cent in 2010.

Table 387 (page 2 of 2) Local government taxation

Municipal name	Municipal tax rate		Church tax rate		Budgeted municipal income tax revenue		Increase
	2009	2010	2009	2010	2009	2010	
	per cent				DKK mio.		per cent
563 Fanø	24.30	24.30	1.14	1.14	102	110	7.7
607 Fredericia	25.50	25.50	0.86	0.88	1 710	1 791	4.8
430 Faaborg-Midtfyn	25.80	26.10	1.05	1.05	1 622	1 724	6.3
510 Haderslev	25.50	26.50	0.95	0.95	1 820	1 978	8.7
440 Kerterminde	25.80	26.10	1.00	1.00	781	810	3.8
621 Kolding	25.00	25.00	0.94	0.94	2 926	3 056	4.4
482 Langeland	27.80	27.80	1.18	1.18	446	464	4.0
410 Middelfart	25.40	25.80	0.90	0.95	1 236	1 337	8.1
480 Nordfyns	25.50	26.00	1.04	1.04	893	954	6.8
450 Nyborg	26.10	26.10	1.15	1.15	1 034	1 068	3.4
461 Odense	24.50	24.50	0.68	0.68	5 873	6 022	2.5
479 Svendborg	26.10	26.80	1.06	1.06	1 860	1 992	7.1
540 Sønderborg	25.20	25.20	0.93	0.93	2 472	2 569	3.9
550 Tønder	25.00	25.00	1.20	1.20	1 239	1 289	4.0
573 Varde	24.60	25.10	1.02	1.02	1 545	1 670	8.1
575 Vejen	24.90	24.90	1.06	1.06	1 261	1 324	5.0
630 Vejle	23.30	23.40	0.91	0.91	3 307	3 462	4.7
492 Ærø	26.10	26.10	1.20	1.15	207	214	3.7
580 Aabenraa	25.40	25.40	0.95	0.95	1 909	1 970	3.2
Region Midtjylland	24.95	25.04	0.93	0.93	40 376	42 144	4.4
710 Favrskov	25.20	25.20	1.03	1.03	1 459	1 531	5.0
766 Hedensted	24.50	25.40	1.08	1.08	1 499	1 541	2.8
657 Herning	24.90	24.90	0.99	0.99	2 694	2 806	4.2
661 Holstebro	25.30	25.30	1.08	1.08	1 866	1 963	5.2
615 Horsens	25.20	25.20	0.89	0.89	2 590	2 688	3.8
756 Ikast-Brande	24.90	25.00	1.00	1.00	1 224	1 313	7.3
665 Lemvig	24.80	24.80	1.27	1.27	699	743	6.2
707 Norddjurs	24.60	24.60	1.00	1.00	1 154	1 200	4.0
727 Odder	24.90	24.90	1.00	1.00	699	722	3.3
730 Randers	25.60	25.60	0.91	0.91	3 009	3 136	4.2
760 Ringkøbing-Skjern ²	24.30	24.30	1.05	1.05	1 817	1 924	5.9
741 Samsø	26.00	26.00	1.50	1.50	124	130	5.3
740 Silkeborg	25.50	25.50	0.95	0.95	2 968	3 120	5.1
746 Skanderborg	24.90	25.70	0.86	0.86	1 915	2 049	7.0
779 Skive	25.50	25.50	1.00	1.00	1 550	1 628	5.0
671 Struer	24.50	24.50	1.20	1.20	706	729	3.2
706 Syddjurs	24.80	25.40	1.00	1.00	1 294	1 378	6.4
791 Viborg	25.80	25.80	0.95	0.95	3 144	3 226	2.6
751 Århus	24.40	24.40	0.74	0.74	9 964	10 316	3.5
Region Nordjylland	25.48	25.57	1.08	1.10	18 383	19 123	4.0
810 Brønderslev	26.70	26.70	1.10	1.10	1 124	1 183	5.3
813 Frederikshavn	25.20	25.20	1.03	1.03	2 007	2 058	2.6
860 Hjørring	24.90	25.40	1.19	1.19	2 027	2 131	5.1
849 Jammerbugt	25.10	25.30	1.20	1.20	1 184	1 226	3.5
825 Læsø	25.60	25.60	1.30	1.30	64	64	-0.9
846 Mariagerfjord	25.70	25.70	1.15	1.15	1 332	1 403	5.3
773 Morsø	25.30	25.30	1.20	1.20	686	687	0.2
840 Rebild	25.10	25.10	1.20	1.20	913	963	5.4
787 Thisted	25.50	25.50	1.28	1.28	1 423	1 486	4.4
820 Vesthimmerland	26.90	27.20	1.18	1.18	1 229	1 281	4.2
851 Aalborg	25.40	25.40	0.93	0.98	6 394	6 642	3.9

² There are special conditions applying to the municipality of Ringkøbing-Skjern. The tax rate of Holmsland is 22.70 per cent in 2009 and 23.40 per cent in 2010, while the tax rate of the remaining part of the municipality is 24.40 per cent in 2009 and 2010.

Table 388 Taxation of corporations. 2008

	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	37 230	1 111	20 415	6 366	3 985	37 993	61 630	45 469
Agriculture, forestry and fishing	455	14	238	67	45	155	738	237
Mining and quarrying	14	0	26	11	23	7 100	63	7 112
Manufacturing	1 592	60	1 836	656	663	5 941	4 091	6 658
Manufacture of food products, beverages and tobacco	114	4	119	40	60	376	293	421
Textiles and leather products	78	3	62	22	22	63	162	88
Wood and paper products and printing	207	8	169	57	42	260	418	325
Oil refinery etc.	-	-	-	-	1	131	1	131
Manufacture of chemicals	25	1	32	14	26	158	83	172
Pharmaceuticals	4	0	8	2	7	1 927	19	1 930
Manufacture of plastic, glass and concrete	109	4	162	60	61	573	332	638
Basic metals and fabricated metal products	367	15	503	184	132	709	1 002	908
Manufacture of electronic components	59	2	85	30	47	451	191	482
Electrical equipment	49	2	70	27	37	270	156	299
Manufacture of machinery	184	7	277	108	132	567	593	681
Transport equipment	40	1	41	12	19	61	100	74
Manufacture of furniture and other manufacturing	356	13	308	101	77	396	741	510
Electricity, gas and steam supply	54	1	24	6	13	2 147	91	2 154
Water supply, sewerage and waste management	38	2	42	18	9	35	89	54
Construction	3 673	134	2 865	874	402	1 250	6 940	2 258
Wholesale and retail trade	5 200	180	4 517	1 507	1 039	5 566	10 756	7 254
Transportation	833	28	590	197	153	5 353	1 576	5 579
Accommodation and food service activities	593	20	290	75	36	174	919	269
Information and communication	1 725	60	982	291	189	1 993	2 896	2 344
Publishing, television and radio broadcasting	346	11	178	62	51	386	575	459
Telecommunications	28	1	23	9	9	1 142	60	1 152
IT and information service activities	1 351	48	781	220	129	465	2 261	734
Financial and insurance	3 431	96	1 547	470	421	4 899	5 399	5 465
Real estate activities	2 794	77	1 145	354	208	814	4 147	1 244
Knowledge-based services	4 195	138	2 358	699	296	942	6 849	1 779
Consultancy etc.	3 345	108	1 844	546	221	674	5 410	1 327
Scientific research and development	36	1	24	8	11	116	71	125
Advertising and other business services	814	29	490	145	64	152	1 368	326
Travel agent, cleaning and other operational services	1 253	39	683	209	112	373	2 048	621
Public administration, defence and compulsory social security	11	0	5	3	6	142	22	145
Education	171	5	94	27	10	22	275	54
Human health and social work	965	39	795	209	43	82	1 803	331
Human health activities	899	37	750	196	39	76	1 688	309
Residential care	66	2	45	13	4	6	115	22
Arts, entertainment and recreation activities	252	7	91	28	16	83	359	118
Other service activities	637	18	200	57	26	192	863	268
Activities of households as employers of domestic personnel	-	-	-	-	-	-	-	-
Activities of extraterritorial organizations and bodies	-	-	-	-	-	-	-	-
Activity not stated	9 344	193	2 087	605	275	729	11 706	1 526

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

www.statbank.dk/selsk1, selsk2 and selsk3

Table 389 Customs and excise duties

	2007	2008	2009
	DKK mio.		
Customs and import duties	3 263	3 324	2 685
Value added tax	174 281	175 113	165 676
Duty on wage and salary costs	4 672	4 612	4 370
Duties on motor vehicles	35 130	32 615	23 683
Weight duty	8 712	10 544	9 827
Registration duty	24 321	20 031	12 001
Duty on third-party liability insurance	2 097	2 040	1 855
Taxes on energy products	36 152	36 768	36 702
Petrol	9 209	8 876	8 736
Certain petroleum products	8 548	8 763	8 953
Electricity	8 664	8 697	8 792
Coal	1 413	1 471	1 576
Natural gas	3 124	3 799	3 555
CO ₂	5 091	5 076	5 019
Sulphur	103	86	71
Pollution taxes	3 126	3 167	2 826
Certain retail containers	1 073	1 078	1 019
Insecticides, herbicides, etc.	445	572	440
Waste	1 239	1 127	1 024
CFC	48	57	55
Chlorinated solvents	0	0	0
Nickel/cadmium batteries	17	12	6
Effluent charges	181	222	199
Nitrogen	28	23	21
PVC and phthalates	43	37	26
Mineral phosphorus	52	39	36
Duties on spirits, wine and beer	3 349	3 263	3 078
Spirits	1 215	1 162	1 063
Wine	1 032	1 058	1 048
Beer	1 085	1 028	954
Surcharge on alcoholic soft drinks	17	15	13
Duties on non-alcoholic beverages	688	654	669
Coffee	251	244	253
Tea	8	8	8
Mineral water	429	402	408
Duties on chocolate, sugar confection., etc.	1 601	1 554	1 499
Chocolate, sugar confectionary	1 423	1 372	1 329
Ice-cream	178	182	170
Duties on tobacco	7 280	7 072	7 177
Cigarettes, smoking tobacco, etc.	7 203	7 003	7 166
Cigars, cheroots and cigarillos	44	40	33
Cigarette paper	33	29	28
Other duties	3 153	3 004	2 762
Electric bulbs, etc.	213	179	148
Raw materials	219	201	131
Piped water	1 380	1 385	1 372
Insurance of pleasure boats	96	118	116
Casinos	262	230	186
Passenger duty	35	-5	•
Slot machines	860	809	726
Other duties	88	87	83
Customs and excise duties, total	272 695	271 146	251 127
European Union	-2 452	-2 537	-2 033

www.statbank.dk/15

Table 390 Public sector. 2008

	General government sector	Public quasi corporations	Public corporations	The public sector
DKK mio.				
Production account				
Output	488 054	28 162	133 749	649 964
Intermediate consumption	159 613	16 123	73 823	249 559
Gross value added	328 441	12 039	59 926	400 406
Consumption of fixed capital	32 082	5 321	12 998	50 401
Net value added	296 359	6 717	46 928	350 005
Generation of income account				
Gross value added	328 441	12 039	59 926	400 406
Taxes less subsidies on production	-2 837	168	-223	-2 892
Taxes on production	-2 837	168	..	-2 668
Production subsidies	..	..	223	223
GDP at factor cost	331 277	11 871	60 149	403 297
Compensation of employees	299 196	5 664	27 704	332 563
Gross operating surplus	32 082	6 207	32 445	70 734
Consumption of fixed capital	32 082	5 321	12 998	50 401
Net operating surplus	0	885	19 448	20 333
Allocation of primary income account				
Gross operating surplus	32 082	6 207	32 445	70 734
Interest and dividends	42 600	722	20 188	63 510
Taxes on production and imports	297 630	..	..	297 630
Current taxes on income, wealth, etc.	516 344	..	..	516 344
Actual contributions to social benefits	17 413	..	5 731	23 145
Imputed contributions to social benefits	14 255	..	..	14 255
International cooperation	1 554	..	..	1 554
Other current transfers	11 271	101	..	11 372
Gross primary income	933 149	7 031	58 365	998 544
Interest and dividends	31 906	3 410	22 201	57 517
Subsidies	37 101	0	..	37 101
Current taxes on income, wealth, etc.	..	..	3 111	3 111
Social contributions	263 211	33	3 419	266 663
International cooperation	23 710	..	..	23 710
Other current transfers	16 401	20	..	16 421
Gross total expenditure	372 328	3 463	28 731	404 523
Gross disposable income	560 821	3 567	29 634	594 022
Consumption of fixed capital	32 082	5 321	12 998	50 401
Net disposable income	528 739	-1 754	16 636	543 621
Redistribution of income account				
Gross disposable income	560 821	3 567	29 634	594 022
Adj. for the change in net equity of households and pension funds, consumption expenditure	463 813	..	..	463 813
Change in households net worth	..	..	1 822	1 822
Gross saving	97 008	3 567	27 811	128 387
Consumption of fixed capital	32 082	5 321	12 998	50 401
Net saving	64 926	-1 754	14 813	77 986
Capital account				
Gross saving	97 008	3 567	27 811	128 387
Capital taxes	4 755	..	..	4 755
Other capital transfers	5 731	75	..	5 806
Total gross saving and capital transfers	107 494	3 642	27 811	138 948
Gross fixed capital formation	31 815	9 570	10 196	51 581
Changes in stocks	..	..	..	..
Acquisitions of land and rights, net	1 526	-1 828	419	117
Investment subsidies	14 352	..	..	14 352
Other capital transfers	0	12	..	12
Of which, public sub-sector	0	-15	..	-15
Net lending/borrowing	59 801	-4 112	17 196	72 886

www.statbank.dk/off14

Table 391 Expenditure and revenue of general government

	2007*	2008*	2009*
	DKK mio.		
Current outlays, total	825 446	854 051	924 600
Compensation of employees	284 238	299 196	320 952
Intermediate consumption	150 367	159 613	167 597
Other taxes on production and other subsidies on production, net	-2 648	-2 837	-4 055
Social benefits in kind	24 519	25 750	25 799
Real interest, etc.	34 261	31 906	41 164
Subsidies	37 235	37 101	42 994
Other current transfers	297 475	303 322	330 149
Current revenue, total	933 910	951 058	914 896
Sales of goods and services	48 060	49 991	51 366
Income on wealth, earned income, etc.	36 614	42 600	41 533
Taxes on production and import	300 381	297 630	278 487
Current taxes on income, wealth, etc.	506 026	516 344	498 907
Social security contributions	31 493	31 668	31 973
Other current transfers	11 335	12 825	12 630
Capital outlays, total	38 183	47 693	45 310
Non-financial capital accumulation	32 086	33 341	36 088
Capital transfers	6 098	14 352	9 223
Capital revenue, total	10 316	10 493	8 301
Capital taxes	3 902	4 762	3 697
Other capital transfers	6 414	5 731	4 604
Current surplus (gross saving)	108 464	97 008	-9 704
Overall surplus (net lending)	80 597	59 808	-46 714

www.statbank.dk/off3 and off16

Table 392 Expenditure and revenue of general government by sub-sector. 2009*

	Central government	Social security funds	Local government	General government ¹
	DKK mio.			
Current outlays, total	678 260	53 090	588 640	924 600
Compensation of employees	88 689	2 292	229 971	320 952
Intermediate consumption	57 972	780	108 845	167 597
Other taxes on production and other subsidies on production, net	900	1	-4 956	-4 055
Social benefits in kind	129	-	25 671	25 799
Real interest, etc.	37 870	1	3 293	41 164
Subsidies	21 239	-	21 756	42 994
Other current transfers	471 462	50 016	204 061	330 149
Current revenue, total	659 641	54 156	596 489	914 896
Sales of goods and services	20 154	10	31 202	51 366
Income on wealth, earned income, etc.	37 293	124	4 115	41 533
Taxes on production and import	255 605	-	22 882	278 487
Current taxes on income, wealth, etc.	315 389	-	183 518	498 907
Social security contributions	6 841	16 187	8 945	31 973
Other current transfers	24 358	37 835	345 827	12 630
Capital outlays, total	18 882	2 204	24 281	45 310
Non-financial capital accumulation	12 343	7	23 738	36 088
Capital transfers	6 539	2 196	543	9 223
Capital revenue, total	6 242	-	2 115	8 301
Capital taxes	3 692	-	4	3 697
Other capital transfers	2 549	-	2 111	4 604
Current surplus (gross saving)	-18 620	1 067	7 849	-9 704
Overall surplus (net lending)	-31 260	-1 137	-14 317	-46 714

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

www.statbank.dk/off3

Table 393 Expenditure and revenue of general government

	2007*	2008*	2009*
	DKK mio.		
Central government¹			
Current outlays	592 678	614 086	678 260
Capital outlays	15 900	21 872	18 882
Current revenue	687 281	695 858	659 641
Capital revenue	6 413	7 329	6 242
Current surplus	94 603	81 772	-18 620
Overall surplus ²	85 115	67 229	-31 260
Social security funds			
Current outlays	48 805	46 082	53 090
Capital outlays	1 692	2 467	2 204
Current revenue	50 518	48 212	54 156
Capital revenue	-	-	-
Current surplus	1 712	2 130	1 067
Overall surplus ²	20	-338	-1 137
Local governments, total¹			
Current outlays	523 143	553 803	588 640
Capital outlays	20 663	23 413	24 281
Current revenue	535 292	566 909	596 489
Capital revenue	3 976	3 224	2 115
Current surplus	12 149	13 107	7 849
Overall surplus ²	-4 539	-7 083	-14 317
Of which:			
Counties			
Current outlays	99 421	106 587	112 595
Capital outlays	4 136	4 907	6 021
Current revenue	103 378	109 992	114 928
Capital revenue	27	53	165
Current surplus	3 957	3 406	2 333
Overall surplus ²	-152	-1 448	-3 523
Municipalities			
Current outlays	445 514	469 364	497 717
Capital outlays	16 527	18 506	18 260
Current revenue	453 706	479 065	503 233
Capital revenue	3 948	3 170	1 950
Current surplus	8 192	9 701	5 516
Overall surplus ²	-4 386	-5 636	-10 794

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

Table 394 Expenditure of general government sector by type of transaction

	2007*	2008*	2009*
	mio. kr.		
Total outlays	863 630	901 744	969 911
Current outlays, total	825 446	854 051	924 600
Compensation of employees	284 238	299 196	320 952
Intermediate consumption	150 367	159 613	167 597
Other taxes on production and other subsidies on production, net	-2 648	-2 837	-4 055
Social benefits in kind	24 519	25 750	25 799
Income transfers, total	368 971	372 328	414 307
Interest, etc.	34 261	31 906	41 164
+Subsidies	37 235	37 101	42 994
To public quasi-corporations	10 122	10 237	10 821
To other corporations	27 113	26 864	32 174
+Other income transfers	297 475	303 322	330 149
To other levels of government	-	-	-
To households	257 658	263 211	285 171
To NPIHs ²	5 440	5 805	6 536
To the rest of the world (a-d)	34 378	34 306	38 442
a. To the Faroe Islands, net	766	748	765
b. To Greenland, net	3 668	3 619	3 729
c. To the EU	14 670	15 107	16 780
d. To others	15 274	14 831	17 167
Capital outlays, total	38 183	47 693	45 310
Non-financial capital accumulation, total	32 086	33 341	36 088
Acquisition of new fixed assets	31 488	31 776	35 687
+Acquisition of buildings, and other existing investments, net	-13	40	-422
+Changes in inventories	82	-	-
+Acquisition of land and intangible assets, net	528	1 526	822
Capital transfers, total	6 098	14 352	9 223
Investment grants and capital transfers	6 098	14 352	9 223
To public quasi-corporations	150	97	632
To other enterprises	2 470	2 254	2 186
To other levels of government	-	-	-
To households	3 436	11 743	5 306
To NPIHs ¹	126	204	236
To the rest of the world (a-d)	-84	53	863
a. To the Faroe Islands, net	-132	0	3
b. To Greenland, net	24	24	25
c. To the EU	-	-	762
d. To others	24	29	74

¹ To non-profit institutions (households).

www.statbank.dk/off3 and off16

Table 395 Revenue of general government sector, by type of transaction

	2007*	2008*	2009*
	DKK mio.		
Current plus capital revenue	944 226	961 551	923 197
Current revenue, total	933 910	951 058	914 896
Sales of goods and services	48 060	49 991	51 366
Withdrawals of income from quasi-corporations	1 207	597	100
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	16 805	16 819	16 372
Voluntary social contributions	657	594	649
Imputed social contributions	14 031	14 255	14 952
Other income transfers	11 335	12 825	12 630
From other levels of government	•	•	•
From domestic private sector	10 395	11 271	10 866
From the rest of the world	940	1 554	1 765
From EU institutions	495	1 115	1 325
From others	446	439	439
Capital revenue, total	10 316	10 493	8 301
Capital taxes	3 902	4 762	3 697
Other capital transfers	6 414	5 731	4 604
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)	108 464	97 008	-9 704
Overall surplus (net lending)¹	80 597	59 808	-46 714

¹ Current and capital surplus = change in net debt.

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

Table 396 Consumption expenditure of general government sector

	2007*	2008*	2009*
	DKK mio.		
Consumption expenditure (1+2+3)	439 129	463 813	492 118
1. Production	462 669	488 054	517 684
Compensation of employees	284 238	299 196	320 952
Consumption of fixed capital	30 713	32 082	33 190
Intermediate consumption	150 367	159 613	167 597
Other taxes on production and other			
Subsidies on production, net	-2 648	-2 837	-4 055
2. Social benefits in kind	24 519	25 750	25 799
3. Sales of goods and services	-48 060	-49 991	-51 366

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

Table 397 Expenditure of general government sector by function

Expenditure	2007	2008	2009
	DKK mio.		
Total	863 628	901 743	969 911
1. General public services	116 350	122 806	135 258
1.1 Executive and legislative organs, financial and fiscal affairs, external affairs	25 732	33 873	30 962
1.2 Foreign economic aid	16 890	16 677	17 523
1.3 General services	4 349	3 356	4 719
1.4 Basic research and R&D general public services	10 723	13 392	14 819
1.5 General public services etc.	20 356	19 716	21 955
1.6 Public debt transactions and transfers of a general character between different levels of government	38 300	35 792	45 281
2. Defence	28 036	26 492	22 979
2.1 Military defence etc.	27 270	25 674	22 019
2.2 Civil defence	767	818	960
3. Public order and safety	17 172	18 066	19 745
3.1 Police services	9 176	9 711	10 470
3.2 Fire protection services	1 528	1 591	1 666
3.3 Law courts	3 453	3 576	4 055
3.4 Prisons	2 714	2 889	3 216
3.5 Public order and safety etc.	301	298	337
4. Economic affairs	48 652	49 295	52 314
4.1 General economic, commercial and labour affairs	13 766	14 261	14 375
4.2 Agriculture, forestry, fishing and hunting	1 822	2 468	2 906
4.3 Fuel and energy	142	166	48
4.4 Mining, manufacturing and construction	220	213	245
4.5 Transport, communication, other industries	28 950	29 940	32 181
4.6 R&D Economic affairs	2 482	897	1 177
4.7 Economic affairs etc.	1 270	1 351	1 383
5. Environmental protection	8 881	8 708	8 521
5.1 Waste and waste water management, pollution abatement	2 121	2 041	1 736
5.2 Protection of biodiversity and landscape	2 261	2 147	1 954
5.3 Environmental protection etc.	4 499	4 520	4 831
6. Housing and community amenities	9 380	8 136	10 066
6.1 Housing development	8 776	7 677	7 974
6.2 Housing and community amenities etc.	604	460	2 092
7. Health	125 098	133 096	142 786
7.1 Medical products, appliances and equipment	8 783	8 893	8 572
7.2 Outpatient services	19 860	21 110	22 491
7.3 Hospital services	91 757	98 497	106 632
7.4 R&D Health	174	244	26
7.5 Health etc.	4 524	4 353	5 065
8. Recreation, culture and religion	26 442	27 398	27 690
8.1 Recreational and sporting services	8 129	8 790	8 286
8.2 Cultural services	10 228	10 648	11 412
8.3 Religious and other community services	7 103	6 994	7 076
8.4 Recreation, culture and religion etc.	982	967	916
9. Education	111 959	120 178	130 599
9.1 Primary education	57 319	60 880	65 976
9.2 Youth-level education	23 489	24 934	26 497
9.3 Higher education	19 201	22 070	23 865
9.4 Adult and supplementary education	8 304	8 146	9 499
9.5 Education etc.	3 647	4 148	4 762
10. Social protection	371 659	387 567	419 953
10.1 Sickness and disability	89 293	96 109	100 743
10.2 Old age	115 783	121 181	128 621
10.3 Family and children	83 587	87 912	93 514
10.4 Unemployment	43 762	41 932	53 101
10.5 Housing	11 165	11 402	11 619
10.6 Social exclusion n.e.c.	18 394	19 227	21 901
10.7 Social protection etc.	9 675	9 805	10 455

www.statbank.dk/off23 and off23b

Table 398 Expenditure of general government and its subsectors by function. 2009*

Expenditure	Central government	Social security funds	Counties	Municipalities	Transfers within general government sector	General government sector
	DKK mio.					
Total	697 142	55 294	118 616	515 977	417 118	969 911
1. General public services	284 744	3	916	40 537	190 942	135 258
1.1 Executive and legislative organs, financial and fiscal affairs, ext. affairs	31 720	-	-	-759	0	30 962
1.2 Foreign economic aid	17 522	-	-	5	4	17 523
1.3 General services	4 719	-	-	-	0	4 719
1.4 Basic research and R & D general public services	14 798	-	4	35	18	14 819
1.5 General public services etc.	213	-	202	21 753	213	21 955
1.6 Public debt transactions and transfers between diff. levels of government	215 773	3	709	19 503	190 708	45 281
2. Defence	22 722	-	-	257	0	22 979
2.1 Military defence etc.	22 019	-	-	-	0	22 019
2.2 Civil defence	703	-	-	257	0	960
3. Public order and safety	18 080	-	-	1 666	1	19 745
3.1 Police services	10 470	-	-	-	0	10 470
3.2 Fire protection services	1	-	-	1 666	1	1 666
3.3 Law courts	4 055	-	-	-	0	4 055
3.4 Prisons	3 216	-	-	-	0	3 216
3.5 Public order and safety etc.	337	-	-	-	0	337
4. Economic affairs	32 356	-	2 002	18 152	194	52 314
4.1 General economic, commercial and labour affairs	10 934	-	472	3 007	37	14 375
4.2 Agriculture, forestry, fishing and hunting	2 906	-	-	-	0	2 906
4.3 Fuel and energy	74	-	-	1	27	48
4.4 Mining, manufacturing and construction	245	-	-	-	0	245
4.5 Transport, communication, other industries	15 765	-	1 406	15 139	129	32 181
4.6 R & D Economic affairs	1 177	-	-	-	0	1 177
4.7 Economic affairs etc.	1 255	-	124	4	0	1 383
5. Environmental protection	4 012	-	556	4 028	75	8 521
5.1 Waste and waste water management, pollution abatement	954	-	396	438	51	1 736
5.2 Protection of biodiversity and landscape	1 187	-	-	772	5	1 954
5.3 Environmental protection etc.	1 871	-	161	2 818	19	4 831
6. Housing and community amenities	6 099	-	-	4 317	350	10 066
6.1 Housing development	4 002	-	-	4 317	344	7 974
6.2 Housing and community amenities etc.	2 096	-	-	0	5	2 092
7. Health	2 850	-	107 478	33 909	1 452	142 786
7.1 Medical products, appliances and equipment	454	-	7 669	1 236	787	8 572
7.2 Outpatient services	235	-	13 449	8 846	39	22 491
7.3 Hospital services	493	-	83 155	23 583	599	106 632
7.4 R & D Health	26	-	0	11	11	26
7.5 Health etc.	1 643	-	3 204	234	16	5 065
8. Recreation, culture and religion	12 915	-	45	15 404	674	27 690
8.1 Recreational and sporting services	839	-	-	7 451	4	8 286
8.2 Cultural services	4 434	-	45	7 590	656	11 412
8.3 Religious and other community services	6 727	-	-	363	13	7 076
8.4 Recreation, culture and religion etc.	916	-	-	-	0	916
9. Education	69 749	-	121	64 639	3 911	130 599
9.1 Primary education	11 647	-	0	57 977	3 648	65 976
9.2 Youth-level education	26 512	-	0	46	61	26 497
9.3 Higher education	23 996	-	8	-131	8	23 865
9.4 Adult and supplementary education	5 243	-	0	4 440	184	9 499
9.5 Education etc.	2 350	-	113	2 308	10	4 762
10. Social protection	243 616	55 291	7 498	333 067	219 520	419 953
10.1 Sickness and disability	37 499	-	3 396	98 836	38 988	100 743
10.2 Old age	111 529	-	2 116	107 298	92 322	128 621
10.3 Family and children	29 368	-	1 469	78 431	15 754	93 514
10.4 Unemployment	44 693	54 041	-	9 643	55 276	53 101
10.5 Housing	7 772	-	-	11 614	7 767	11 619
10.6 Social exclusion n.e.c.	11 395	1 172	173	18 452	9 291	21 901
10.7 Social protection etc.	1 360	78	344	8 793	121	10 454

Table 399	Subsidies	2008*	2009*
		DKK mio.	
	Subsidies, total	45 060	50 248
	Analysed by recipients:		
	Subsidies to public quasi corporations	10 237	9 842
	Subsidies to other enterprises	26 555	31 140
	Subsidies to EU schemes	8 268	9 266
	Analysed by kind and scheme:		
	1. Subsidies on products, total	12 515	11 638
	a. EU schemes, total	639	498
	Of which: Export subsidy schemes	531	338
	Other EU schemes	108	160
	b. Danish schemes, total	11 876	11 140
	Of which: Railways	7 595	6 523
	Local government buses, etc.	207	180
	2. Other subsidies on production, total	32 545	38 610
	a. EU schemes, total	7 629	8 768
	b. Danish schemes, total	24 916	29 842
	Of which: Interest subsidies	2 387	3 662
	Other private enterprises	14 938	17 952
	Analysed by source of finance:		
	a. EU schemes, total	8 268	9 266
	EU share of EU schemes, total	7 959	8 857
	Danish share of EU schemes, total	309	409
	b. Danish schemes, total	36 792	40 982
	c. Financed by Denmark, total	37 101	41 391

www.statbank.dk/off17

Table 400	Current transfers to households from the general government sector	2008*	2009*
		DKK mio.	
	Current transfers, total	263 211	285 171
	Social benefits other than social transfers in kind	258 483	279 269
	Civil servants' pensions	19 848	21 266
	Special pension schemes	196	220
	Old-age and early-retirement pensions	120 692	127 204
	Early-retirement pay	22 035	21 479
	Unemployment benefit	7 943	15 287
	Cash benefits under Social Asst. Act	11 581	12 523
	Gross rehabilitation benefit	2 952	2 833
	Sickness and maternity benefit	23 845	24 798
	Child and youth allowances	3 948	4 007
	Sabbatical leave, child care	274	185
	Family allowance	13 773	14 304
	Housing subsidies	11 300	11 608
	Education grants	11 329	12 678
	Other transfers	8 766	10 877
	Other current transfers, total	4 728	5 902
	Transportation	1 158	1 426
	Other	3 569	4 476

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

Table 401 Total taxation

	2008*	2009*
	DKK mio.	
Total taxation	839 613	800 457
Distribution by type of tax:		
Income taxes, total	508 295	490 959
Personal income tax	439 687	440 959
State income tax	149 955	133 773
Municipality income tax	180 641	179 715
Church tax	5 294	5 130
Special contribution to labour market funds	80 151	80 355
Tax on imp. income from owner-occupied dwelling	12 113	12 300
Other personal income taxes	11 533	29 685
Corporation tax	59 422	40 149
Real interest tax	9 185	9 851
Compulsory contrib. to social-security schemes	16 819	16 372
Social contributions from employees	16 642	16 231
Social contributions from employers	177	140
Other labour market contributions	4 205	3 975
Labour market contributions from employers	4 205	3 975
Taxes on wealth, real property, etc.	36 627	36 609
Inheritance tax and gift tax	4 755	3 688
Motor vehicle weight duty	10 371	10 351
Taxes on real property	21 494	22 562
Property release and surrender tax	6	9
Taxes on goods and services	273 528	252 398
VAT	175 472	167 953
Tax on wage totals	4 669	4 479
Customs and import duties	3 338	2 647
Taxes on specific goods	74 999	66 466
Vehicle registration duty	19 099	11 858
Energy taxes	36 791	36 406
Pollution duties	3 154	2 758
Tobacco duties	7 105	7 179
Duties on beer, wine and spirits	3 267	3 079
Other taxes on specific goods	5 583	5 187
Taxes on specific transactions	8 138	5 264
Stamp duty	8 047	5 184
Other taxes on specific transactions	91	79
Taxes on specific services	6 780	5 441
Turnover tax on football pools etc.	1 128	1 055
Tax on insurance of vehicles and leisure craft	2 092	2 012
Other taxes on specific services	3 560	2 373
Other duties	133	149
Other production taxes	139	144
Distribution by receiving sub-sector		
Central government	611 455	574 691
Social security funds	16 632	16 187
Municipalities	207 467	206 583
Supranational authorities (EU)	4 058	2 995

www.statbank.dk/off12

Table 402 Taxation by national accounts distribution

	2008*	2009*
	DKK mio.	
Total taxation	839 613	800 457
National accounts distribution:		
Danish schemes		
Taxes on production and imports	297 630	278 487
Current taxes on income, wealth etc.	516 344	498 907
Social contributions	16 819	16 372
Capital taxes	4 762	3 697
EU schemes		
Taxes on production and imports	4 058	2 995
	per cent	
Tax incidence¹, total	48.3	48.2
Taxes on production and imports	17.4	17.0
Current taxes on income, wealth, etc.	29.7	30.1
Compulsory contribution to social security	1.0	1.0
Taxes on capital	0.3	0.2

¹ Taxes and duties in percentage of gross domestic product.

www.statbank.dk/off12

Table 403 Bilateral official aid to developing countries. 2009

	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	5 808.9	1 032.1	1 870.2	8 711.3	Nicaragua	135.2	8.6	0.7	144.4
Africa, total	3 347.1	550.5	653.0	4 550.6	Somalia	36.8	-	77.1	113.8
Asia, total	1 605.4	227.4	554.7	2 387.5	Central America	52.0	58.8	1.3	112.1
Latin America, total	363.5	135.5	7.0	505.9	Gaza/West Bank	42.2	10.5	56.0	108.7
Europe, total	4.0	1.3	113.1	118.5	South Africa	57.9	8.0	41.8	107.6
Not land distributed	489.0	117.4	542.4	1 148.8	Mali	68.2	3.8	26.3	98.3
Tanzania	507.5	41.7	22.0	571.3	China	57.9	-	36.9	94.8
Mozambique	457.1	49.2	52.6	558.9	Egypt	77.3	10.9	-	88.1
Uganda	399.1	90.9	9.7	499.7	Cambodia	15.9	18.9	53.1	88.0
Ghana	420.6	46.9	4.4	472.0	Iraq	62.9	-	14.8	77.7
Afghanistan	326.1	31.4	99.0	456.5	Ethiopia	1.1	17.5	52.3	71.0
Vietnam	282.1	24.3	60.6	367.0	Indonesia	13.4	5.0	51.1	70.0
Kenya	230.6	34.6	57.0	322.2	Bhutan	60.5	0.7	4.1	65.4
Benin	274.6	-	-	274.6	Niger	50.5	11.5	-	62.0
Zambia	223.6	30.5	1.6	255.7	Burma	33.0	6.1	13.1	52.3
Bangladesh	227.1	17.6	8.8	253.5	Liberia	33.6	12.6	0.9	47.1
Nepal	194.3	30.3	5.7	230.3	Middel East	38.2	0.8	4.4	43.4
Sri Lanka	154.3	0.4	42.5	197.2	Burundi	-	4.3	37.0	41.3
Burkina Faso	189.9	0.0	2.8	192.7	Malawi	-	39.6	-0.2	39.4
Sudan	44.0	17.0	128.7	189.7	Maldives	39.3	-	-	39.3
Bolivia	168.5	12.4	2.7	183.5	Sub-Saharan Africa	32.2	3.0	0.8	35.9
Zimbabwe	77.8	25.7	45.9	149.4	Southern Africa	11.2	18.0	6.8	35.6
Africa	106.8	-0.1	39.7	146.4	Asia	12.3	16.9	0.7	29.8

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

Table 404 Danish official aid to developing countries

	2008	2009 ¹
	DKK mio.	
Total official aid	12 176	12 097
Bilateral aid, total	8 450	8 707
Projects and project aid		
Africa	2 461	2 785
Asia and Latin America	1 398	1 469
Personnel	369	356
Private Sector Programme	183	211
Various credit facilities	349	350
Aid in the form of loans, debt relief	450	23
Aid to regional areas and localities	246	135
Human rights and democratising	301	480
Grants through NGOs	961	1 032
Special environmental aid for developing countries	447	612
Research and information in Denmark	215	245
Extraordinary humanitarian contributions and International	933	873
The Neighbourhood Programme	144	141
Other	-7	-5
Multilateral aid, total	3 726	3 390
International development studies	38	46
United Nations Development Programme	395	362
United Nations Children's Fund (UNICEF)	208	209
HIV/AIDS, Population and Health Programme	621	652
United Nations Agricultural and Food Programme	180	100
Global environmental programmes	257	240
Other United Nations aid programmes	97	97
World Bank Group	749	584
Regional banks	58	31
Regional and other funds	301	340
EU development aid	488	318
International Human rights organizations	28	18
Multilateral human aid	330	425
Other	-24	-32

¹ Budget figures.

Source: Danish Ministry of Foreign Affairs, DANIDA

www.statbank.dk/15