

Public finance

1

Public sector

Composition of the public sector

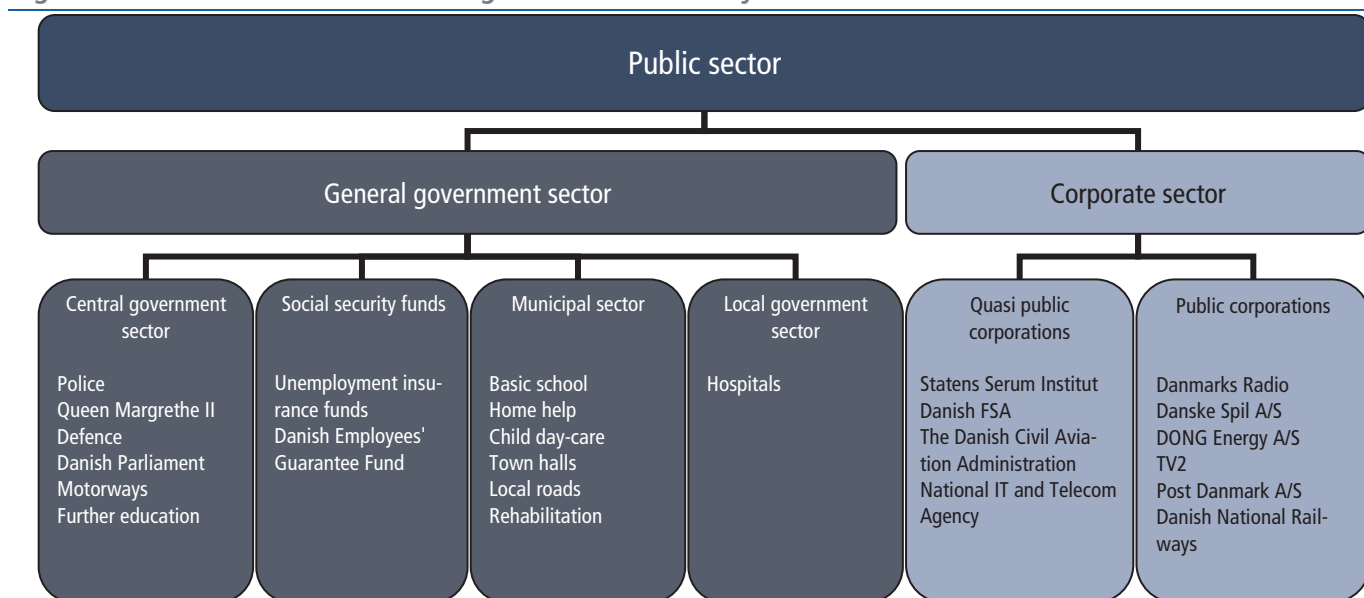
The public sector comprises the general government sector and public enterprises and public quasi corporations (corporate sector).

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 public quasi corporations is that public quasi corporations 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.

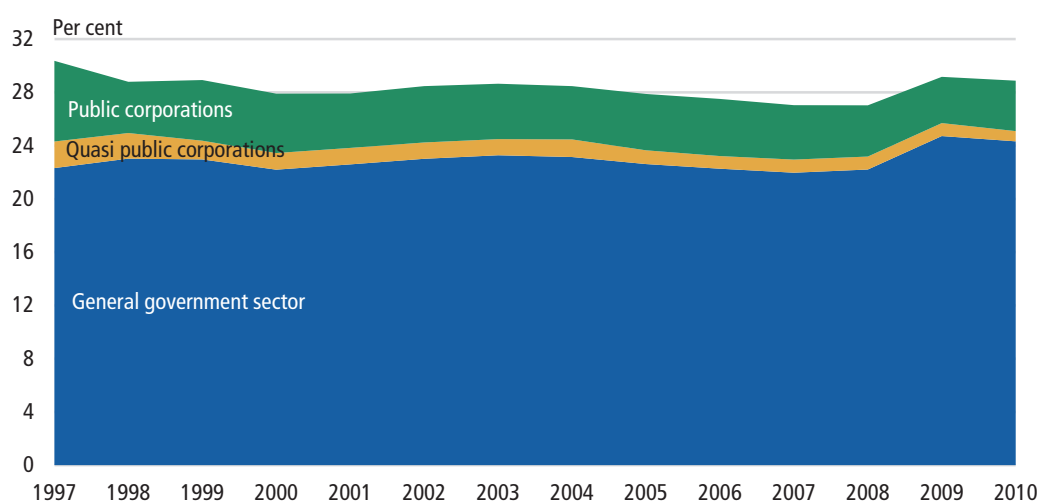
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Developments in the public sector

The size of the public sector has remained constant since 1993

Since 1993, 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 one third of total wages and salaries paid to employees in the Danish economy, while investments have ranged around 13-19 per cent of total investments in the Danish economy since 1999. Institutions under the general government sector accounts for

about 90 per cent of expenditure on wages and salaries, while they since 2006 has accounted for about 2/3 of investments. Previously, investments have been 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.

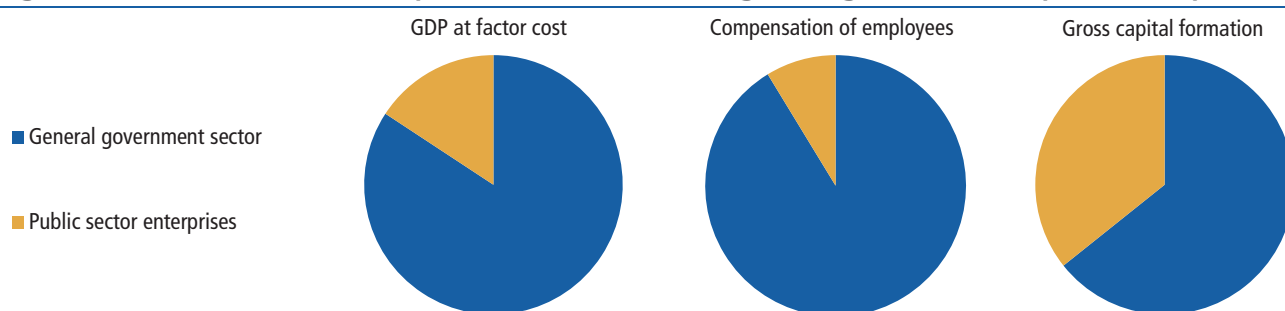
TDC A/S is an example of a company that has shifted status from public corporation to private enterprise, and consequently the company is no longer part of the public sector.

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

16 per cent of the public sector's GDP at factor costs were created by public corporations in 2010, but only 9 per cent of total wage and salary costs were paid by the public corporations. At the same time, the public corporations account for 36 per cent of total gross capital formation of the public sector.

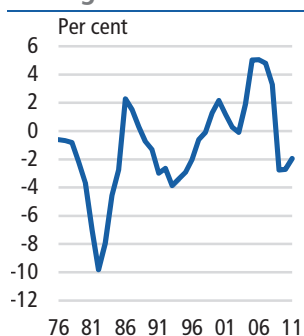
Figure 3

The public sector divided into general gov. sector and public enterprises. 2010



www.statbank.dk/off14

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



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

Deficit on public finances since 2009

The years since 2009 have shown a deficit on public finances. In the 10 years previously between 1999 and 2008, there had 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.

Public net worth turned to net debt in 2011

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

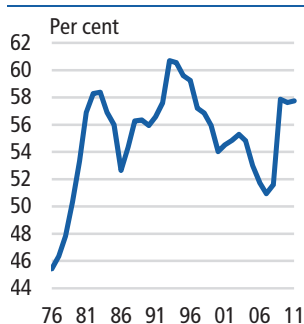
In 2011 the public net worth was turned to a net debt of 3.5 per cent of GDP

In the years between 1995, when the statistics of public net debt was introduced, and 2006, the general government sector had a net debt that peaked in 1998 at

35.1 per cent of GDP. Public net debt was then declining until 2007, where it turned to a net worth, which further increased until 2008 where it peaked at 6.1 per cent of GDP. Public net worth has then been declining, leading to public net worth again was turned to net debt in 2011.

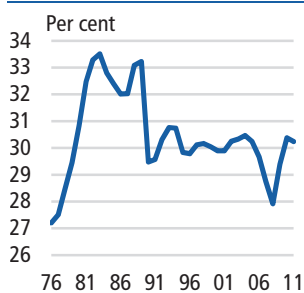
3 General government sector, public expenditure

Figure 5
Current and capital expenditure as a percentage of GDP



www.statbank.dk/nat01 and off3

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



www.statbank.dk/nat18n, nat18 and nat18x

Public expenditure stable since 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.

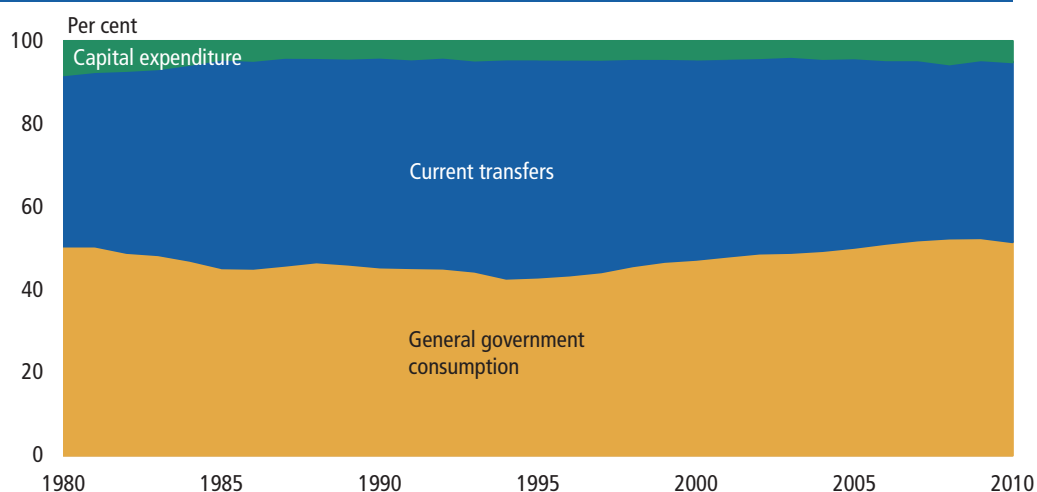
The increase in the proportion of current and capital expenditure of GDP peaked in 1993. Between 1993 and 2008, there has been a tendency towards a fall in the proportion of current and capital expenditure of GDP. In 2009 the proportion of current and capital expenditure of GDP increased and now accounts for 57.9 per cent of GDP. The level is nearly unchanged in both 2010 and 2011, where the proportion of current and capital expenditure was 57.6 per cent and 57.7 per cent of GDP, respectively.

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

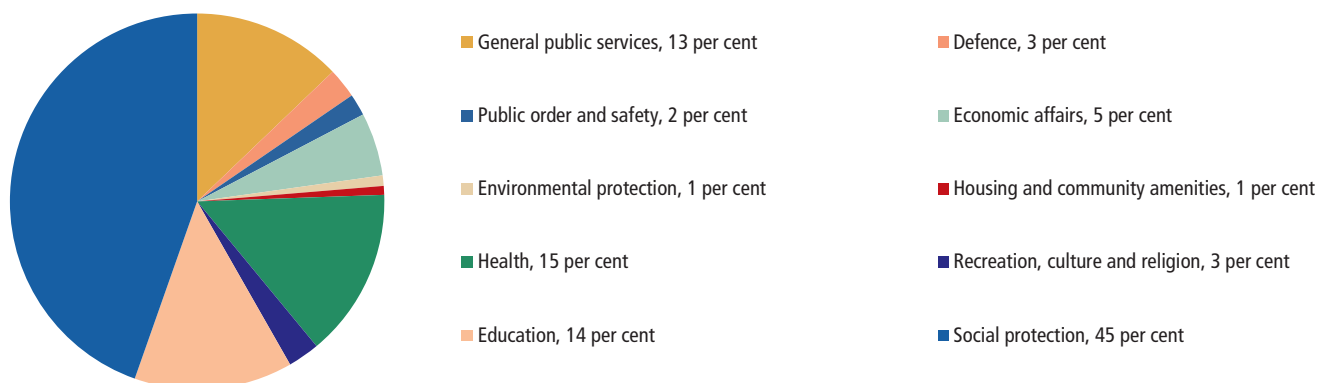
¹ General government current and capital expenditure, including consumption of fixed capital plus sales of goods and services.

www.statbank.dk/off14 and [off3](http://www.statbank.dk/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 2009, there was a slight increase in the share of public consumption expenditure, while current transfers accounted for a minor fall. In 2010 the share of public consumption expenditure slightly decreased and the current transfers slightly increased. 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 1985. 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. 2011**

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 13 per cent of total public expenditure and comprises general government administration, etc. Defence, public order and safety accounted for 3 per cent and 2 per cent of the resources, respectively.

Education, health and social security are functions which are considered core services in a modern welfare state. 72.8 per cent of expenditure in 2011 was spent on these important functions. Expenditure on social security accounts for the largest amount of resources (44.6 per cent). This includes expenditure on, e.g. old-age pension, unemployment benefits, and cash benefits. Expenditure on education and health amounts to 13.7 per cent and 14.5 per cent of total expenditure, respectively. 5.4 per cent of expenditure was spent on economic services, which include especially expenditure on economic, trade, labour market plus transport, communication, and other business services. 0.8 per cent and 2.7 per cent, respectively, are spent on housing and public facilities and on religion, leisure and culture.

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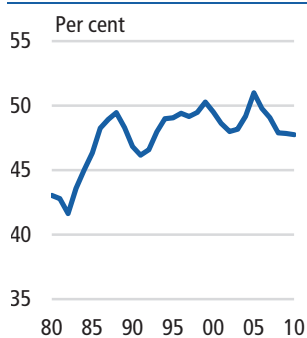
Funding general government expenditure

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 47.7 per cent in 2010.

Figure 9
Taxes and duties as a percentage of GDP



www.statbank.dk/nat01 and off12

No changes in the tax structure for 40 years

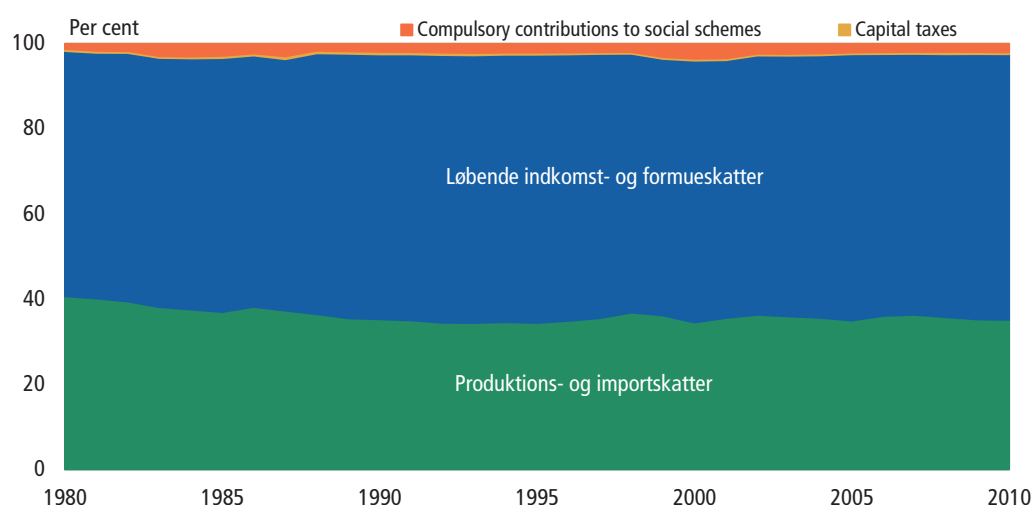
Total taxes can be divided into four main types: Income and property taxes, production and import taxes, capital taxes and compulsory contributions to social security schemes.

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

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

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

Figure 10 National accounts distribution of total taxes and duties



www.statbank.dk/off3

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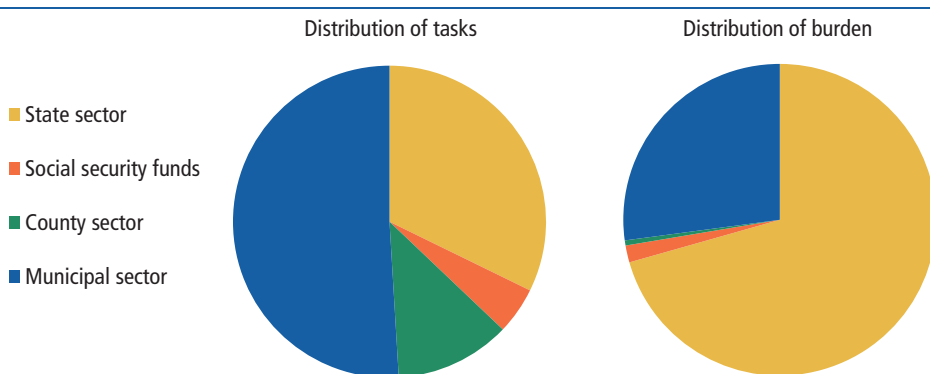
Distribution of tasks and burden between the sub-sectors

Division of responsibilities between the sub-sectors

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

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

Figure 11 Distribution of tasks and burden between sub-sectors. 2010



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International comparisons in EU-27 in 2010

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 joint, 1981, 1986, 1995, 2004 and latest in 2007. The biggest enlargement was in 2004 were EU were expanded with ten Eastern and Central European Countries.

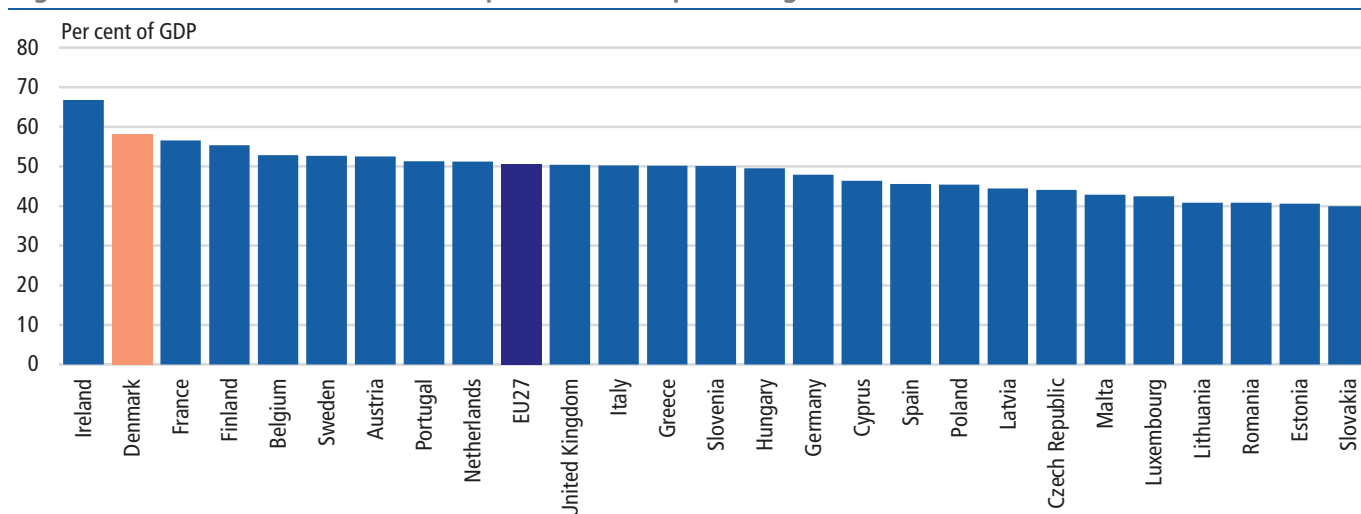
Size of the public sector

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 38.1 per cent (Bulgaria) to 66.8 per cent (Ireland). These variations may reflect either a political choice or the stage of development of the country.

The public sector in Denmark is among the largest in EU27, and in 2010, total public expenditure is 58.2 per cent of GDP in Denmark, which is the second largest in EU.

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. 2010

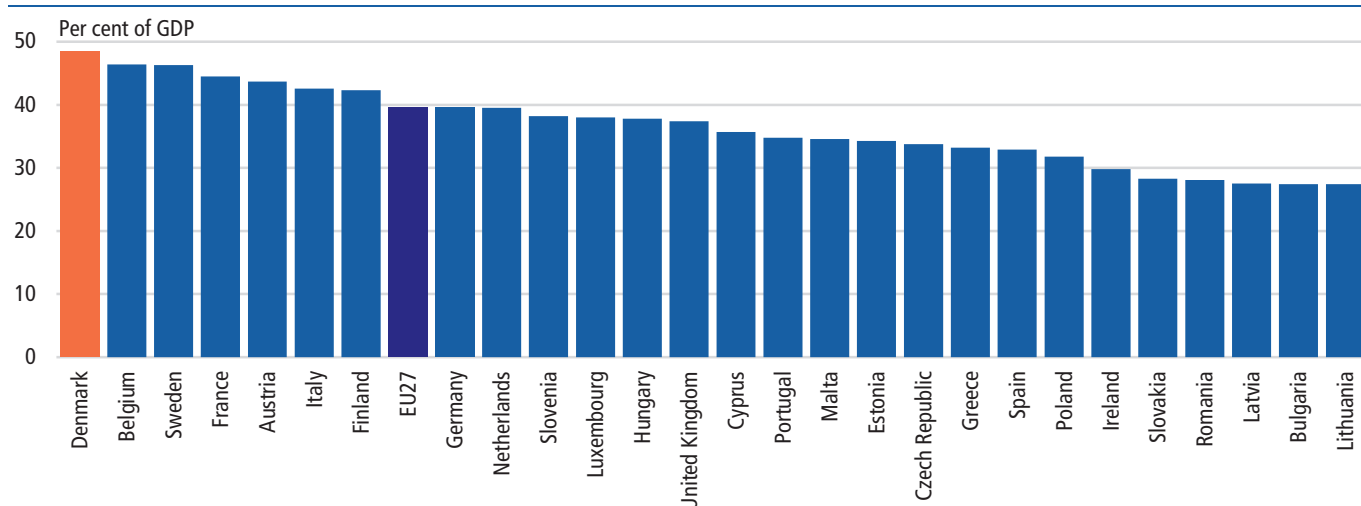


Source: Eurostat, table tex00023

Comparison of taxes

There are in the EU great variations tax burden (taxes and duties as a per cent of GDP), from 27.4 per cent (Lithuania) to 48.5 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. 2010

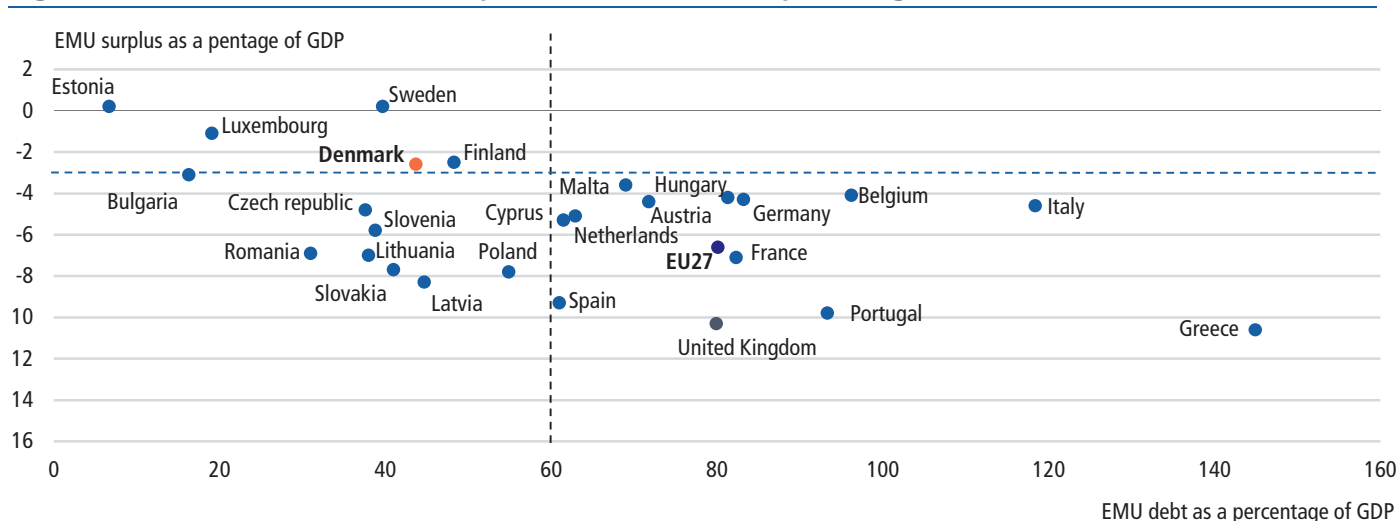


Source: Eurostat, table gov_a_tax_ag

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. 2010



Source: Eurostat, table tsieb080 and tsieb090

The total deficit for EU was 6.6 per cent of GDP in 2010. The public EMU deficit was low in, e.g. Denmark, with 2.6 per cent of GDP and in Sweden there was a surplus of 0.2 per cent of GDP.

There are twenty two countries whose deficit is above the threshold of 3 per cent. Two of these countries are Ireland and Greece with EMU deficit of 31.3 per cent and 10.6 per cent, respectively.

The total EMU debt of EU was 80.1 per cent of GDP in 2010. In other words, the average of EU is above the fixed limit of 60 per cent. The EMU debt of Italy and Greece was high with 118.4 per cent and 144.9 per cent of GDP, respectively, while the EMU debt of Estonia and Bulgaria was low with 6.7 per cent and 16.3 per cent of GDP, respectively. In 2010, Denmark's EMU debt was 43.7 per cent of GDP.

Table 372 Central government finance, summary

| | 2011* | | | 2012* | | |
|--|------------------|------------------|-----------------|------------------|------------------|-----------------|
| | Operating budget | | Capital budget | Operating budget | | Capital budget |
| | Expenditure | Revenue | | Expenditure | Revenue | |
| | DKK mio. | | | | | |
| § 1. Queen Margrethe II | 71.1 | - | - | 71.8 | - | - |
| § 2. Members of the Royal House | 24.3 | - | - | 24.6 | - | - |
| § 3. Danish Parliament | 975.1 | - | - | 988.3 | - | - |
| § 5. Prime Minister's Department | 125.6 | - | - | 131.3 | - | - |
| § 6. Royal Danish Ministry of Foreign Affairs | 14 858.5 | 603.0 | - | 15 392.5 | 328.0 | - |
| § 7. Ministry of Finance | 8 453.8 | 623.0 | - | 7 108.4 | 2 300.1 | - |
| § 8. Ministry of Business and Growth | 1 966.2 | 494.1 | - | 1 772.1 | 1 591.4 | - |
| § 9. Ministry of Taxation | 5 267.1 | 1 041.0 | - | 5 220.3 | 1 023.5 | - |
| § 10. Ministry of Economics and the Interior | 194 028.9 | 8.0 | - | 204 391.1 | 8.0 | - |
| § 11. Ministry of Justice | 16 499.9 | 1 765.0 | - | 16 615.7 | 1 865.0 | - |
| § 12. Ministry of Defence | 22 283.9 | 18.8 | 771.5 | 22 803.6 | 18.8 | 501.2 |
| § 14. Ministry of Housing, Urban and Rural Affairs | 1 422.7 | - | - | 1 560.9 | - | - |
| § 15. Ministry of Social Affairs and Integration | 132 609.7 | - | - | 138 894.0 | - | - |
| § 16. Ministry of Health | 7 152.2 | - | - | 6 087.1 | - | - |
| § 17. Ministry of Employment | 81 299.6 | 13 930.6 | - | 72 625.7 | -3 909.7 | - |
| § 19. Ministry of Science, Innovation and Higher Education | 41 566.2 | 22.9 | - | 44 156.3 | 20.7 | -69.9 |
| § 20. The Ministry of Children and Education | 28 549.8 | - | -198.1 | 30 239.8 | - | -92.1 |
| § 21. Ministry of Culture Affairs | 6 313.1 | 76.5 | 258.9 | 6 332.4 | 23.0 | 228.2 |
| § 22. Ministry of Equality and Ecclesiastical Affairs | 629.2 | - | 16.5 | 604.1 | - | 3.7 |
| § 23. Ministry of the Environment | 2 228.9 | 32.5 | 26.7 | 2 015.5 | 34.4 | 24.3 |
| § 24. Ministry of Food, Agriculture and Fisheries | 2 802.6 | - | 25.3 | 2 786.7 | - | -6.1 |
| § 28. Ministry of Transport | 6 782.0 | 356.3 | 10 217.8 | 6 837.2 | 203.0 | 16 436.9 |
| § 29. Danish Ministry of Climate, Energy and Building | 1 902.7 | 8 886.5 | 10.1 | 6 831.6 | 7 754.7 | 10.1 |
| § 35. General reserves | 12 662.1 | 2 000.0 | - | 11 624.5 | 1 000.0 | - |
| § 36. Pensions | 20 401.1 | - | - | 21 786.0 | - | - |
| Total | 610 876.3 | 29 858.2 | 11 128.7 | 626 901.5 | 12 260.9 | 17 036.3 |
| § 37. Interests | 24 838.1 | 9 163.7 | • | 26 044.9 | 9 851.1 | • |
| § 38. Taxes and duties | 34 867.1 | 551 871.3 | • | 34 849.9 | 609 639.0 | • |
| Total Surplus | 671 771.1 | 649 348.3 | 11 128.7 | 687 328.2 | 616 669.4 | 17 036.3 |
| | • | -22 422.8 | -11 128.7 | • | -70 658.8 | -17 036.3 |
| Operating, capital and lending budget | • | -33 551.5 | • | • | -87 695.1 | • |
| § 40. Bond purchases. etc. | 11 528.3 | • | • | 2 833.4 | • | • |
| § 41. Changes in investment Portfolio, etc. | • | -4 093.9 | • | • | 11 651.3 | • |
| § 42. Repayment of central government debt | -49 173.7 | • | • | -78 877.2 | • | • |
| Total | -37 645.4 | -37 645.4 | • | -76 043.8 | -76 043.8 | • |

Source: Appropriation Act 2012

Table 373 Central government assets and liabilities

| | 2008 | 2009 | 2010 |
|---|------------------|------------------|------------------|
| | DKK mio. | | |
| Assets, total | 898 834.1 | 989 196.3 | 974 107.2 |
| Fixed assets | 350 963.1 | 449 494.3 | 443 248.9 |
| Intangible assets | 3 668.7 | 3 913.9 | 4 377.3 |
| Tangible assets | 192 699.5 | 207 400.6 | 204 726.4 |
| Financial assets | 154 594.9 | 238 179.8 | 234 145.2 |
| Central government bonds for cost-based grants | 1 131.1 | 1 297.4 | 1 107.6 |
| Credits and long-term claims | 104 420.4 | 139 992.0 | 140 392.3 |
| Loss on bond issue, government loans | -1 044.2 | -3 472.9 | -10 827.8 |
| Securities and capital investment | 50 087.6 | 100 363.3 | 103 473.1 |
| Current assets | 405 883.1 | 400 365.8 | 396 050.4 |
| Inventories | 15 214.4 | 13 692.3 | 13 750.7 |
| Work in progress for the account of others | 345.1 | 170.8 | 216.4 |
| Debtors | 56 969.6 | 106 179.9 | 94 043.9 |
| Accruals and deferred income | 8 929.1 | 9 238.7 | 6 422.6 |
| Trade debtors concerning binding commitments | 19 189.9 | 20 408.2 | 22 305.3 |
| Trade debtors with the Export Credit Fund | 381.7 | 768.1 | 467.9 |
| Technical debtors counterbalancing long-term debt with the government's corporate payment system | 43 186.1 | 41 768.1 | 41 577.7 |
| Other debtors | 9 867.6 | 17 137.9 | 26 351.8 |
| Accounts with Danmarks Nationalbank | 230 642.0 | 193 278.3 | 177 089.9 |
| Ministry of Finance's ordinary account | 230 615.2 | 193 228.2 | 177 089.5 |
| Government institutions' accounts with DK's Nationalbank | 26.8 | 50.1 | 0.4 |
| Liquid funds | 21 157.4 | -2 276.5 | 13 824.6 |
| Government institutions' liquid funds | 2 587.2 | 2 925.2 | 707.5 |
| Liquid transfers in transit in the band system on 31 Dec. | 18 570.2 | -5 201.7 | 13 117.1 |
| Other assets | 141 987.9 | 139 336.2 | 134 807.9 |
| Assets of special funds | 141 987.9 | 139 336.2 | 134 807.9 |
| Social Pension Fund | 129 877.0 | 125 242.3 | 118 982.0 |
| Danish National Advanced Technology Foundation | 8 719.4 | 10 816.7 | 12 814.1 |
| Other funds | 3 391.5 | 3 277.2 | 3 011.8 |
| Liabilities, total | 898 834.1 | 989 196.3 | 974 107.2 |
| Net capital | -2 138.2 | -12 295.5 | -95 429.0 |
| Balance | -2 138.2 | -12 295.5 | -95 429.0 |
| Provisions for liabilities | 89 937.8 | 96 225.5 | 103 249.3 |
| Provision for liabilities concerning government operation | 1 977.7 | 2 084.3 | 1 735.4 |
| Binding commitments | 87 960.1 | 94 141.3 | 101 513.9 |
| Long-term debt | 628 536.8 | 696 340.2 | 761 370.0 |
| Domestic government debt | 429 508.6 | 487 915.5 | 576 413.3 |
| Foreign government debt | 133 091.7 | 139 588.4 | 114 730.8 |
| Period interest on government debt | 1 588.8 | 1 689.1 | 2 105.2 |
| Mortgage debt | 63.7 | 60.5 | 57.3 |
| Other long-term debt | 62 326.4 | 65 200.4 | 66 108.2 |
| Donations | 1 957.6 | 1 886.4 | 1 955.2 |
| Short-term debt | 40 509.8 | 69 589.8 | 70 109.0 |
| Prepayments received for work in progress | 419.4 | 452.3 | 488.9 |
| Monetary liabilities concerning holiday pay | 5 132.5 | 5 418.2 | 5 336.6 |
| Suppliers of goods and services | 14 489.0 | 42 230.7 | 26 425.9 |
| Accruals and deferred income | 1 203.4 | 563.5 | 1 275.2 |
| Account with special funds | 124.2 | - | - |
| Debt to the Export Credit Fund | 3 534.2 | 3 534.2 | 4 841.2 |
| Debt to the Export Lending Scheme | - | 1 314.5 | 512.1 |
| Renounced commitment | 1 932.1 | 2 267.7 | 1 430.8 |
| Liabilities concerning non-governmental deposits with the the government's corporate payment system | 13 727.8 | 13 291.6 | 11 851.1 |
| Other short-term debt | -52.6 | 517.1 | 17 947.1 |
| Other liabilities | 141 987.9 | 139 336.2 | 134 807.9 |
| Capital for special funds | 141 987.9 | 139 336.2 | 134 807.9 |

Source: Government accounts 2009 and 2010

| Table 374 | | Central government debt and borrowing | | | | |
|--|--|---------------------------------------|---------------|---------------|----------------|----------------|
| | | 1995 | 2000 | 2005 | 2009* | 2010* |
| | | per cent of GDP | | | | |
| Total central government debt¹ | | 75.5 | 54.8 | 39.3 | 37.6 | 39.4 |
| Domestic debt | | 63.7 | 48.2 | 33.4 | 29.3 | 32.9 |
| Foreign debt | | 11.8 | 6.6 | 5.9 | 8.4 | 6.5 |
| | | DKK mio. | | | | |
| Total central government borrowing | | 149 876 | 76 095 | 46 446 | 152 457 | 171 318 |
| Domestic debt | | 137 173 | 65 672 | 30 925 | 123 781 | 160 720 |
| Foreign debt | | 12 703 | 10 423 | 15 521 | 28 676 | 10 598 |

¹ Government gross debt, nominal values.

Source: Central Government Accounts, Danish Central Bank

www.nationalbanken.dk

| Table 375 | | Central government net borrowing requirement | |
|---|--|--|----------------|
| | | 2009* | 2010* |
| | | DKK mio. | |
| Net borrowing requirement | | 109 969 | 93 662 |
| +Discount on new issue, foreign loans | | 57 | 23 |
| +Revaluation of foreign loans, etc. ¹ | | 6 391 | 13 871 |
| +Discount on new issues, domestic loans | | -4 316 | -10 265 |
| +Changes in the Social Pension Fund stock of government loans | | 20 884 | 2 209 |
| =Change in central government debt | | 132 985 | 99 500 |
| Total indebtedness of central government per 31 December | | 338 851 | 438 351 |
| Total domestic debt, net | | 199 263 | 323 620 |
| Bonded debt, total | | 487 915 | 576 413 |
| a. Ordinary bonds | | 505 973 | 556 900 |
| b. Short-term debt certificates | | - | - |
| c. Premium bonds | | 100 | - |
| d. Swaps | | -19 153 | -6 834 |
| e. Bonds issued by <i>Fiskeribanken</i> | | 995 | 887 |
| f. Treasury bills | | - | 25 460 |
| The Social Pension Fund stock of government bonds | | -77 720 | -75 511 |
| Liabilities to the Danish Central Bank, net | | -210 932 | -177 282 |
| Total foreign bonded debt, net | | 139 588 | 114 731 |
| Total domestic and foreign borrowing¹ | | 199 657 | 204 967 |
| Repayment of domestic and foreign loans, total | | 89 600 | 111 300 |
| a. Repayment of domestic loans | | 67 900 | 74 800 |
| b. Repayment of foreign loans | | 21 700 | 36 500 |
| Domestic borrowing, total | | 170 981 | 194 369 |
| a. Ordinary bonds | | 123 781 | 160 720 |
| b. Borrowing from the Danish Central Bank | | 47 200 | 33 649 |
| Foreign borrowing | | 28 676 | 10 598 |

¹ At nominal value.

Source: Government accounts

Table 376 Expenditure and revenue of social security funds

| | Unemployment insurance funds | | Employees' Guarantee Funds | | All social security funds | |
|--|------------------------------|---------------|----------------------------|--------------|---------------------------|---------------|
| | 2010* | 2011* | 2010* | 2011* | 2010* | 2011* |
| Current expenditure | 59 625 | 58 046 | 732 | 831 | 60 357 | 58 877 |
| Consumption expenditure | 2 974 | 2 817 | 63 | 71 | 3 037 | 2 888 |
| Real interest, etc. | - | - | 1 | 1 | 1 | 1 |
| Income transfers to households | 43 034 | 41 566 | 668 | 759 | 43 702 | 42 325 |
| Income transfers to central government | 13 617 | 13 663 | - | - | 13 617 | 13 663 |
| Current revenue | 61 731 | 61 340 | 1 014 | 1 142 | 62 745 | 62 482 |
| Interests and dividends, etc. | 72 | 73 | - | - | 72 | 73 |
| Compulsory contributions | 16 610 | 17 026 | 908 | 982 | 17 518 | 18 008 |
| Transfers from central government | 45 049 | 44 241 | - | - | 45 049 | 44 241 |
| Other current transfers | - | - | 106 | 160 | 106 | 160 |
| Current surplus (gross saving) | 2 106 | 3 294 | 282 | 311 | 2 388 | 3 605 |
| Capital outlays, net | 2 551 | 2 682 | - | - | 2 551 | 2 682 |
| Overall surplus (net lending) | -445 | 612 | 282 | 311 | -163 | 923 |

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Table 377 Regions account. 2010

| | Current account | | Capital account | | Current- and capital account ¹ Net | Grants from the state | General grants Net |
|--------------------|-----------------|----------------------|-----------------|------------|---|-----------------------|--------------------|
| | Expenditure | Revenue ¹ | Expenditure | Revenue | | | |
| | DDK mio. | | | | | | |
| All regions | 114 763 | 15 334 | 4 171 | 386 | 103 214 | 82 140 | 18 788 |
| Region Hovedstaden | 36 974 | 6 187 | 1 057 | 90 | 31 754 | 25 741 | 5 862 |
| Region Sjælland | 17 089 | 1 376 | 588 | 82 | 16 219 | 12 822 | 2 950 |
| Region Syddanmark | 23 793 | 2 617 | 1 127 | 98 | 22 205 | 17 617 | 4 063 |
| Region Midtjylland | 24 994 | 3 683 | 1 119 | 45 | 22 385 | 17 235 | 4 078 |
| Region Nordjylland | 11 913 | 1 471 | 280 | 71 | 10 651 | 8 725 | 1 835 |

Anm : Expenditure is exclusive VAT.

¹ Including state refunds.

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Table 378 Regions expenditures and financing. 2010

| | Region Hovedstaden | Region Sjælland | Region Syddanmark | Region Midtjylland | Region Nordjylland | All regions |
|---|-----------------------|--------------------|----------------------|-----------------------|-----------------------|----------------|
| | —DDK mio.— | | | | | |
| Health care, total | 34 510 | 15 448 | 21 829 | 22 560 | 10 688 | 105 035 |
| Health care system | 27 105 | 11 708 | 16 619 | 17 027 | 8 050 | 80 509 |
| Medial insurance etc. | 6 795 | 3 233 | 4 678 | 4 794 | 2 280 | 21 780 |
| Other expenditures | 50 | 26 | 104 | 156 | 215 | 551 |
| Proportion of joint purpose and administration | 544 | 484 | 396 | 521 | 126 | 2 071 |
| Proportion of interests | 16 | -3 | 32 | 62 | 17 | 124 |
| Social and special education, total | 968 | 715 | 1 018 | 1 459 | 758 | 4 918 |
| Social offers and special education | 913 | 683 | 944 | 1 383 | 730 | 4 653 |
| Other expenditures | 26 | 11 | 25 | 40 | 18 | 120 |
| Proportion of joint purpose and administration | 15 | 19 | 40 | 31 | 10 | 115 |
| Proportion of interests | 14 | 2 | 9 | 5 | - | 30 |
| Regional development, total | 856 | 623 | 486 | 583 | 293 | 2 841 |
| Public transport | 481 | 381 | 172 | 276 | 151 | 1 461 |
| Cultural services | 7 | 5 | 6 | 8 | 4 | 30 |
| Industrial development | 121 | 88 | 113 | 173 | 56 | 551 |
| Education | 45 | 5 | 12 | 22 | 22 | 106 |
| Environment | 149 | 89 | 91 | 81 | 53 | 463 |
| Other expenditures | 39 | 37 | 76 | 12 | 3 | 167 |
| Proportion of joint purpose and administration | 14 | 18 | 18 | 9 | 4 | 63 |
| Proportion of interests | 0 | 0 | -2 | 2 | - | 0 |
| Joint purpose and administration, total | 673 | 301 | 490 | 455 | 191 | 2 110 |
| Transfers of interests | -33 | 2 | -29 | -63 | -17 | -140 |
| Current expenditures, gross | 36 974 | 17 089 | 23 794 | 24 994 | 11 913 | 114 764 |
| Hospitals, capital | 1 040 | 516 | 1 003 | 988 | 246 | 3 793 |
| Social offers and special education, capital | 14 | 52 | 68 | 53 | 33 | 220 |
| Other capital expenditures | 3 | 20 | 56 | 78 | 1 | 158 |
| Current- and capital expenditures, gross | 38 031 | 17 677 | 24 921 | 26 113 | 12 193 | 118 935 |
| Current revenues, hospitals | 5 126 | 677 | 1 387 | 1 997 | 481 | 9 668 |
| Current revenues, social offers and special education | 957 | 598 | 962 | 1 345 | 800 | 4 662 |
| Other current revenues | 104 | 101 | 268 | 341 | 189 | 1 003 |
| Capital revenues | 90 | 82 | 98 | 45 | 72 | 387 |
| Current- and capital expenditures, net | 31 754 | 16 219 | 22 206 | 22 385 | 10 651 | 103 215 |
| Interest, expenditures | 124 | 92 | 119 | 98 | 53 | 486 |
| Interest, revenues | 91 | 94 | 90 | 35 | 35 | 345 |
| State refunds | 677 | 286 | 431 | 389 | 168 | 1 951 |
| Settlement of VAT, net | -1 | - | - | - | - | -1 |
| Financing | 31 109 | 15 931 | 21 804 | 22 059 | 10 501 | 101 404 |
| Financing, total | 31 109 | 15 931 | 21 804 | 22 059 | 10 501 | 101 404 |
| Of which: | | | | | | |
| Grants from the state | 25 741 | 12 822 | 17 617 | 17 235 | 8 725 | 82 140 |
| Municipalities contributions | 5 862 | 2 950 | 4 063 | 4 078 | 1 835 | 18 788 |
| Raising of loans, net ¹ | 169 | - | -311 | 213 | -2 | 69 |
| Financial changes ² | -663 | 159 | 435 | 533 | -57 | 407 |

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

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¹ Net raising loans are calculated by the regions balance 2009 and 2010. ² The financial changes are calculated as a residual in comparison to the total net expenditures to financing.

Table 379 Regions current- and capital accounts. 2010

| | Health | Social services and special education | Regional development | Joint purpose and administration | Interests etc. | Total |
|--|----------------|---|-------------------------|--|-------------------|----------------|
| | DDK mio. | | | | | |
| Net expenditure, total | 98 347 | 408 | 2 623 | 1 979 | -141 | 103 216 |
| Gross expenditure, total | 108 906 | 5 138 | 2 866 | 2 169 | -141 | 118 938 |
| Compensation of employees¹ | 47 670 | 3 874 | 298 | 1 137 | - | 52 979 |
| Intermediate consumption | 15 443 | 384 | 26 | 197 | - | 16 050 |
| Food | 457 | 82 | 1 | 14 | - | 554 |
| Fuels and lubricants | 1 081 | 76 | 4 | 19 | - | 1 180 |
| Purchase of land and buildings | 19 | 18 | - | - | - | 37 |
| Acquisitions | 1 491 | 23 | 2 | 44 | - | 1 560 |
| Other consumption goods | 12 395 | 185 | 19 | 120 | - | 12 719 |
| Services etc. | 22 648 | 707 | 584 | 1 079 | - | 25 018 |
| VAT-exempt services | 9 740 | 226 | 125 | 150 | - | 10 241 |
| Building contractors and craftsmen | 2 353 | 201 | 45 | 47 | - | 2 646 |
| Payments to the state | 60 | -1 | - | 0 | - | 59 |
| Payments to municipalities | 403 | 0 | - | 2 | - | 405 |
| Payments to regions | 5 185 | 2 | - | 3 | - | 5 190 |
| Other services | 4 907 | 279 | 414 | 877 | - | 6 477 |
| Grants and transfers | 20 978 | 24 | 1 894 | 2 122 | - | 25 018 |
| Civil servant pensions | 19 | 0 | 18 | 2 078 | - | 2 115 |
| Other transfers to persons | 20 926 | 24 | - | 39 | - | 20 989 |
| Other grants and transfers | 33 | 0 | 1 876 | 5 | - | 1 914 |
| Financial expenditures | - | 10 | - | - | - | 10 |
| Internal expenditure and revenue | 2 167 | 139 | 64 | -2 366 | -141 | -137 |
| Regarding compensation of employees | 101 | 26 | 0 | 277 | - | 404 |
| Regarding intermediate consumption | 826 | 1 | 1 | 2 | - | 830 |
| Regarding services | 3 415 | 218 | 66 | -2 330 | -141 | 1 228 |
| Internal revenue | -2 175 | -106 | -3 | -315 | - | -2 599 |
| Gross revenue, total | 10 559 | 4 730 | 243 | 190 | - | 15 722 |
| Revenue | 10 466 | 4 722 | 242 | 189 | - | 15 619 |
| Rent received | 134 | 14 | - | 5 | - | 153 |
| Sales of goods and services | 1 052 | 120 | 0 | 12 | - | 1 184 |
| Payments from the state | 626 | 59 | 185 | 20 | - | 890 |
| Payments from municipalities | 966 | 4 406 | 2 | 11 | - | 5 385 |
| Payments from regions | 5 931 | 6 | 6 | 5 | - | 5 948 |
| Other revenue | 1 757 | 117 | 49 | 136 | - | 2 059 |
| Financial revenues² | 93 | 8 | 1 | 1 | - | 103 |
| Financial revenue | 1 | - | 1 | - | - | 2 |
| Grants from municipalities | 9 | 0 | 0 | 0 | - | 9 |
| State refunds | 83 | 2 | - | 1 | - | 86 |
| Other financial revenue | - | 6 | - | - | - | 6 |

Note: Current- and capital expenditure is exclusive VAT.

www.statbank.dk/regr11¹ Income deducted from the Daily Cash Benefits Fund. ² Exclusive state refunds.

Table 380 (page 1 of 2) Municipalities account. 2010

| | Current account | | Capital account | | Current- and capital account ¹ Net | Taxes Net | General grants Net |
|---------------------------|-----------------|----------------------|-----------------|--------------|---|----------------|--------------------|
| | Expenditure | Revenue ¹ | Expenditure | Revenue | | | |
| | DDK mio. | | | | | | |
| All municipalities | 409 693 | 119 384 | 18 973 | 6 077 | 303 205 | 223 588 | 77 384 |
| Region Hovedstaden | 125 237 | 33 730 | 6 555 | 1 753 | 96 309 | 78 674 | 17 033 |
| Copenhagen | 38 665 | 9 913 | 2 395 | 654 | 30 493 | 23 667 | 7 509 |
| Frederiksberg | 6 275 | 1 654 | 386 | 54 | 4 953 | 4 343 | 592 |
| Albertslund | 2 648 | 827 | 150 | 27 | 1 944 | 1 112 | 764 |
| Allerød | 1 555 | 365 | 32 | 13 | 1 209 | 1 291 | -75 |
| Ballerup | 4 132 | 1 107 | 294 | 103 | 3 216 | 2 794 | 458 |
| Bornholm | 3 358 | 938 | 111 | 37 | 2 494 | 1 415 | 1 069 |
| Brøndby | 2 982 | 836 | 130 | 4 | 2 272 | 1 431 | 795 |
| Dragør | 807 | 152 | 32 | 20 | 667 | 666 | -2 |
| Egedal | 2 610 | 657 | 124 | 24 | 2 053 | 1 853 | 142 |
| Fredensborg | 2 965 | 821 | 66 | 11 | 2 199 | 1 895 | 310 |
| Frederikssund | 3 296 | 902 | 153 | 102 | 2 445 | 1 901 | 523 |
| Furesø | 2 619 | 586 | 65 | 44 | 2 054 | 2 073 | 113 |
| Gentofte | 5 145 | 1 702 | 376 | 25 | 3 794 | 4 219 | -931 |
| Gladsaxe | 5 217 | 1 784 | 271 | 45 | 3 659 | 2 918 | 687 |
| Glostrup | 1 772 | 533 | 46 | 18 | 1 267 | 1 025 | 233 |
| Gribskov | 2 923 | 832 | 75 | 53 | 2 113 | 1 894 | 276 |
| Halsnæs | 2 349 | 611 | 157 | 65 | 1 830 | 1 240 | 557 |
| Helsingør | 4 773 | 1 238 | 387 | 19 | 3 903 | 2 693 | 881 |
| Herlev | 2 150 | 549 | 79 | 14 | 1 666 | 1 160 | 434 |
| Hillerød | 3 694 | 1 249 | 82 | 104 | 2 423 | 2 099 | 321 |
| Hvidovre | 3 769 | 845 | 148 | 39 | 3 033 | 2 211 | 828 |
| Høje-Taastrup | 3 846 | 939 | 158 | 35 | 3 030 | 2 140 | 815 |
| Hørsholm | 1 551 | 346 | 123 | 40 | 1 288 | 1 609 | -342 |
| Ishøj | 2 023 | 685 | 96 | 32 | 1 402 | 777 | 648 |
| Lyngby-Taarbæk | 3 642 | 867 | 110 | 135 | 2 750 | 2 981 | -181 |
| Rudersdal | 3 807 | 1 104 | 186 | 11 | 2 878 | 3 366 | -555 |
| Rødovre | 3 080 | 857 | 130 | 3 | 2 350 | 1 640 | 611 |
| Tårnby | 2 678 | 598 | 135 | 1 | 2 214 | 1 639 | 476 |
| Vallensbæk | 906 | 233 | 58 | 21 | 710 | 622 | 77 |
| Region Sjælland | 61 039 | 18 161 | 2 011 | 768 | 44 121 | 31 726 | 12 490 |
| Faxe | 2 495 | 711 | 80 | 15 | 1 849 | 1 379 | 491 |
| Greve | 3 024 | 719 | 168 | 27 | 2 446 | 1 960 | 432 |
| Guldborgsund | 4 762 | 1 310 | 121 | 19 | 3 554 | 2 203 | 1 255 |
| Holbæk | 4 939 | 1 435 | 166 | 77 | 3 593 | 2 533 | 1 130 |
| Kalundborg | 3 745 | 1 068 | 51 | 20 | 2 708 | 1 945 | 805 |
| Køge | 4 078 | 1 133 | 207 | 248 | 2 904 | 2 256 | 829 |
| Lejre | 1 708 | 432 | 82 | 8 | 1 350 | 1 138 | 162 |
| Lolland | 4 081 | 1 091 | 103 | 60 | 3 033 | 1 658 | 1 437 |
| Næstved | 5 806 | 1 741 | 149 | 72 | 4 142 | 2 943 | 1 239 |
| Odsherred | 2 639 | 816 | 47 | 3 | 1 867 | 1 338 | 586 |
| Ringsted | 2 546 | 859 | 61 | 21 | 1 727 | 1 341 | 473 |
| Roskilde | 6 100 | 1 839 | 178 | 117 | 4 322 | 3 723 | 473 |
| Slagelse | 6 628 | 2 451 | 210 | 22 | 4 365 | 2 727 | 1 586 |
| Solrød | 1 238 | 268 | 106 | 34 | 1 042 | 1 007 | -21 |
| Sorø | 2 185 | 692 | 97 | 11 | 1 579 | 1 113 | 447 |
| Stevns | 1 482 | 417 | 64 | 1 | 1 128 | 825 | 299 |
| Vordingborg | 3 583 | 1 179 | 121 | 13 | 2 512 | 1 637 | 867 |

Note: Expenditure is exclusive VAT.

www.statbank.dk/regk31andregk11¹ Including state refunds.

Table 380 (page 2 of 2) Municipalities account. 2010

| | Current account | | Capital account | | Current- and capital account ¹ Net | Taxes Net | General grants Net |
|---------------------------|-----------------|----------------------|-----------------|--------------|--|---------------|-----------------------|
| | Expenditure | Revenue ¹ | Expenditure | Revenue | | | |
| | DDK mio. | | | | | | |
| Region Syddanmark | 88 014 | 25 509 | 3 604 | 1 379 | 64 730 | 44 508 | 20 083 |
| Assens | 2 853 | 737 | 290 | 103 | 2 303 | 1 529 | 759 |
| Billund | 1 770 | 474 | 74 | 30 | 1 340 | 1 043 | 328 |
| Esbjerg | 9 314 | 3 122 | 307 | 178 | 6 321 | 4 363 | 1 982 |
| Fanø | 230 | 63 | 16 | 12 | 171 | 151 | 26 |
| Fredericia | 3 980 | 1 189 | 156 | 27 | 2 920 | 2 037 | 794 |
| Faaborg-Midtfyn | 3 677 | 1 021 | 145 | 27 | 2 774 | 1 864 | 894 |
| Haderslev | 4 157 | 1 197 | 286 | 49 | 3 197 | 2 123 | 952 |
| Kerteminde | 1 607 | 399 | 69 | 107 | 1 170 | 900 | 360 |
| Kolding | 6 067 | 1 621 | 232 | 98 | 4 580 | 3 540 | 1 188 |
| Langeland | 1 138 | 282 | 26 | 5 | 877 | 514 | 370 |
| Middelfart | 2 777 | 910 | 119 | 18 | 1 968 | 1 460 | 484 |
| Nordfyns | 1 994 | 479 | 93 | 19 | 1 589 | 1 042 | 523 |
| Nyborg | 2 300 | 594 | 72 | 22 | 1 756 | 1 184 | 577 |
| Odense | 14 232 | 4 089 | 544 | 157 | 10 530 | 6 544 | 3 748 |
| Svendborg | 4 636 | 1 514 | 125 | 22 | 3 225 | 2 187 | 1 019 |
| Sønderborg | 5 263 | 1 316 | 190 | 66 | 4 071 | 2 756 | 1 313 |
| Tønder | 2 992 | 823 | 84 | 30 | 2 223 | 1 413 | 810 |
| Varde | 3 416 | 903 | 177 | 45 | 2 645 | 1 941 | 652 |
| Vejen | 2 783 | 675 | 114 | 37 | 2 185 | 1 447 | 732 |
| Vejle | 7 960 | 2 780 | 348 | 242 | 5 286 | 4 067 | 1 343 |
| Ærø | 519 | 151 | 24 | 5 | 387 | 238 | 142 |
| Aabenraa | 4 349 | 1 170 | 113 | 80 | 3 212 | 2 165 | 1 087 |
| Region Midtjylland | 91 769 | 28 416 | 5 052 | 1 577 | 66 828 | 47 489 | 17 677 |
| Favrskov | 2 963 | 733 | 160 | 32 | 2 358 | 1 667 | 547 |
| Hedensted | 2 929 | 768 | 158 | 96 | 2 223 | 1 646 | 612 |
| Herning | 6 039 | 1 836 | 342 | 101 | 4 444 | 3 129 | 1 203 |
| Holstebro | 4 155 | 1 327 | 200 | 81 | 2 947 | 2 175 | 762 |
| Horsens | 6 186 | 1 981 | 237 | 190 | 4 252 | 3 044 | 1 377 |
| Ikast-Brandø | 2 909 | 882 | 128 | 42 | 2 113 | 1 448 | 639 |
| Lemvig | 1 632 | 497 | 69 | 17 | 1 187 | 831 | 371 |
| Norddjurs | 2 836 | 791 | 265 | 40 | 2 270 | 1 360 | 737 |
| Odder | 1 510 | 460 | 60 | 43 | 1 067 | 825 | 245 |
| Randers | 7 226 | 2 257 | 396 | 54 | 5 311 | 3 503 | 1 638 |
| Ringkøbing-Skjern | 3 962 | 1 103 | 157 | 27 | 2 989 | 2 225 | 700 |
| Samsø | 352 | 97 | 9 | 10 | 254 | 148 | 112 |
| Silkeborg | 5 791 | 1 527 | 311 | 62 | 4 513 | 3 528 | 996 |
| Skanderborg | 4 065 | 1 370 | 175 | 58 | 2 812 | 2 245 | 520 |
| Skive | 3 514 | 1 088 | 219 | 36 | 2 609 | 1 761 | 815 |
| Struer | 1 616 | 506 | 125 | 33 | 1 202 | 789 | 413 |
| Syddjurs | 2 754 | 713 | 71 | 31 | 2 081 | 1 596 | 584 |
| Viborg | 6 327 | 1 768 | 393 | 104 | 4 848 | 3 601 | 1 202 |
| Aarhus | 25 003 | 8 712 | 1 577 | 520 | 17 348 | 11 968 | 4 204 |
| Region Nordjylland | 43 634 | 13 568 | 1 751 | 600 | 31 217 | 21 191 | 10 101 |
| Brønderslev | 2 736 | 806 | 60 | 18 | 1 972 | 1 303 | 649 |
| Frederikshavn | 4 526 | 1 192 | 250 | 34 | 3 550 | 2 297 | 1 196 |
| Hjørring | 4 736 | 1 283 | 127 | 55 | 3 525 | 2 339 | 1 286 |
| Jammerbugt | 3 105 | 1 091 | 104 | 23 | 2 095 | 1 403 | 686 |
| Læsø | 183 | 38 | 13 | 6 | 152 | 76 | 73 |
| Mariagerfjord | 3 015 | 867 | 153 | 33 | 2 268 | 1 562 | 700 |
| Morsø | 1 666 | 449 | 65 | 6 | 1 276 | 726 | 517 |
| Rebild | 1 829 | 478 | 69 | 25 | 1 395 | 1 049 | 373 |
| Thisted | 3 378 | 1 042 | 91 | 37 | 2 390 | 1 619 | 817 |
| Vesthimmerlands | 3 028 | 1 026 | 93 | 33 | 2 062 | 1 396 | 752 |
| Aalborg | 15 432 | 5 296 | 726 | 330 | 10 532 | 7 421 | 3 052 |

Table 381 Municipalities current and capital account, net. 2010

| Sum of municipalities situated in | Region Hoved- staden | Region Sjælland | Region Syd- danmark | Region Midt- jylland | Region Nord- jylland | All munici- palities |
|--|----------------------------|--------------------|---------------------------|----------------------------|----------------------------|----------------------------|
| | DKK mio. | | | | | |
| Current item total, net | 105 312 | 50 658 | 74 386 | 75 260 | 35 693 | 341 309 |
| Children and young people | 30 283 | 14 392 | 19 374 | 21 173 | 9 629 | 94 851 |
| Primary and lower secondary etc. ¹ | 15 068 | 8 322 | 11 210 | 12 130 | 5 591 | 52 321 |
| Day care and clubs for children and young people | 10 988 | 3 772 | 5 290 | 6 016 | 2 386 | 28 452 |
| Preventative measures for children and young people with special needs | 1 319 | 644 | 770 | 917 | 418 | 4 068 |
| Residential care and foster homes etc. ² | 2 908 | 1 654 | 2 104 | 2 110 | 1 234 | 10 010 |
| Elderly and adult with special needs | 19 774 | 8 923 | 13 615 | 13 413 | 7 164 | 62 889 |
| Care etc. of elder and handicapped ³ | 11 796 | 5 202 | 8 338 | 7 979 | 4 461 | 37 776 |
| Preventative measures for elder and handicapped | 1 141 | 638 | 792 | 1 898 | 377 | 4 846 |
| Residential care to elder and adults with special needs ⁴ | 4 738 | 1 961 | 2 853 | 2 067 | 1 529 | 13 148 |
| Relief measures, consumer goods, interior design, travel expenses | 1 018 | 631 | 890 | 738 | 395 | 3 672 |
| Activity- and gathering offers and protected employment | 1 081 | 491 | 742 | 731 | 402 | 3 447 |
| Health expenses | 5 690 | 2 581 | 3 827 | 3 763 | 1 725 | 17 586 |
| Liability services | 25 234 | 14 029 | 21 955 | 21 704 | 10 025 | 92 947 |
| Other areas | 24 331 | 10 733 | 15 615 | 15 207 | 7 150 | 73 036 |
| State refunds, total | 13 807 | 7 777 | 11 881 | 11 907 | 5 626 | 50 998 |
| Capital items total, net | 4 803 | 1 242 | 2 225 | 3 476 | 1 151 | 12 897 |
| Children and young people | 2 267 | 766 | 1 017 | 1 587 | 626 | 6 263 |
| Elder and adults with special needs | 339 | 139 | 328 | 737 | 26 | 1 569 |
| Other areas | 2 197 | 337 | 880 | 1 152 | 499 | 5 065 |
| Interest, expenditures | 1 943 | 429 | 533 | 507 | 234 | 3 646 |
| Interest, revenues | 1 636 | 246 | 332 | 322 | 114 | 2 650 |
| General and special grants, total ⁵ | 17 033 | 12 490 | 20 083 | 17 677 | 10 101 | 77 384 |
| Settlement of VAT, net | 48 | 12 | 8 | 69 | -7 | 130 |
| Financing | 79 631 | 31 826 | 44 856 | 49 405 | 21 230 | 226 948 |
| Financed by: | | | | | | |
| Taxes | 78 674 | 31 726 | 44 508 | 47 489 | 21 191 | 223 588 |
| Raising of loans | 5 602 | 1 979 | 2 051 | 2 783 | 911 | 13 326 |
| Repayments on loans | 4 776 | 1 602 | 1 650 | 1 490 | 459 | 9 977 |
| Raising of loans, net | 826 | 377 | 401 | 1 293 | 452 | 3 349 |
| Financing, total | 79 500 | 32 103 | 44 909 | 48 782 | 21 643 | 226 937 |
| Financial changes | 131 | -277 | -53 | 623 | -413 | 11 |
| Of which: | | | | | | |
| Consumption of liquid assets | -2 488 | -379 | -874 | -1 096 | -464 | -5 301 |
| Other financial changes | 2 619 | 102 | 821 | 1 719 | 51 | 5 312 |

Note: Expenditure is exclusive VAT.

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¹ Including: After school care, special education, special pedagogical arrangement etc. ² Including: Secured 24-hour care centers for children and young people. ³ Home nursing care and other personal and practical help. ⁴ Senior homes, nursing homes, protected homes and other living arrangements to adults with special needs. ⁵ Including: The municipalities grant to the regions that are not defined by an activity on 7.3 DDK bn.

Table 382 Municipalities current- and capital accounts. 2010

| | 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 | 4 730 | 65 | 11 636 | 67 258 | 17 779 | 217 703 | 35 032 | 354 203 |
| Gross expenditures, total | 12 281 | 9 849 | 15 299 | 77 963 | 18 106 | 256 206 | 38 964 | 428 667 |
| Compensation of employees¹ | 2 991 | 636 | 3 177 | 45 373 | 3 855 | 87 097 | 24 304 | 167 432 |
| Consumption goods | 1 974 | 3 050 | 2 115 | 4 854 | 298 | 8 972 | 1 685 | 22 947 |
| Foods | 33 | 2 | 10 | 396 | 9 | 1 765 | 173 | 2 388 |
| Fuels and lubricants | 512 | 2 528 | 746 | 1 366 | 24 | 1 322 | 305 | 6 803 |
| Purchase of land and buildings | 826 | 16 | 35 | 132 | 22 | 249 | 4 | 1 284 |
| Acquisitions | 81 | 58 | 239 | 232 | 28 | 234 | 166 | 1 038 |
| Other consumption goods | 522 | 446 | 1 085 | 2 727 | 216 | 5 402 | 1 037 | 11 435 |
| Services etc. | 6 302 | 6 079 | 7 679 | 22 460 | 13 423 | 58 813 | 10 193 | 124 949 |
| VAT-exempt services | 1 283 | 844 | 1 591 | 4 931 | 736 | 18 623 | 1 258 | 29 266 |
| Building contractors and craftsmen | 2 729 | 928 | 3 884 | 4 700 | 173 | 4 589 | 1 210 | 18 213 |
| Payments to the state | 69 | 9 | 79 | 4 514 | 1 | 4 452 | 258 | 9 382 |
| Payments to municipalities | 90 | 0 | 17 | 4 409 | 63 | 16 979 | 66 | 21 624 |
| Payments to regions | 5 | - | 81 | 452 | 12 218 | 4 177 | 2 | 16 935 |
| Other services | 2 125 | 4 299 | 2 027 | 3 454 | 232 | 9 993 | 7 399 | 29 529 |
| Grants and transfers | 989 | 47 | 2 633 | 4 891 | 526 | 100 580 | 3 744 | 113 411 |
| Civil servant pensions etc. | - | 43 | 1 | 48 | 2 | 3 | 3 487 | 3 584 |
| Transfers to persons | 35 | 1 | 5 | 1 310 | 521 | 98 418 | 123 | 100 413 |
| Other grants and transfers | 954 | 3 | 2 628 | 3 533 | 3 | 2 159 | 134 | 9 414 |
| Financial expenditures | 16 | 36 | 1 | 0 | - | 10 | 0 | 63 |
| Internal expenditure and revenue | 10 | - | -307 | 385 | 4 | 735 | -961 | -135 |
| Regarding compensation of employees | 182 | - | 856 | 197 | 40 | 2 031 | 35 | 3 341 |
| Regarding intermediate consumption | 7 | - | 16 | 30 | 1 | 90 | 18 | 163 |
| Regarding services | 217 | - | 615 | 797 | 38 | 3 327 | 323 | 5 317 |
| Internal revenue | -397 | - | -1 794 | -640 | -75 | -4 713 | -1 338 | -8 956 |
| Gross revenues, total | 7 550 | 9 783 | 3 663 | 10 705 | 327 | 38 503 | 3 932 | 74 463 |
| Revenues | 7 279 | 9 758 | 3 620 | 10 615 | 264 | 37 392 | 3 734 | 72 663 |
| Rent received | 820 | - | 6 | 85 | 5 | 2 053 | 57 | 3 026 |
| Sales of goods and services | 1 049 | 5 547 | 2 120 | 3 954 | 45 | 12 819 | 565 | 26 100 |
| Payments from the state | 199 | - | 43 | 413 | 42 | 566 | 197 | 1 461 |
| Payments from municipalities | 89 | -7 | 249 | 4 231 | 63 | 17 562 | 174 | 22 362 |
| Payments from regions | 105 | - | - | 37 | 14 | 382 | 15 | 554 |
| Other revenues | 5 016 | 4 217 | 1 201 | 1 895 | 95 | 4 010 | 2 726 | 19 160 |
| Financial revenues² | 271 | 25 | 43 | 90 | 63 | 1 111 | 198 | 1 801 |
| State refunds | 254 | - | 40 | 76 | 63 | 1 017 | 176 | 1 626 |
| Other financial revenues | 17 | 25 | 3 | 14 | - | 94 | 22 | 175 |

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 383 Taxpayers, income and tax

| | 2009 | 2010* |
|--|----------------------------|---------|
| | ———— thousand persons ———— | |
| Taxable population | | |
| Danish population, end of year | 5 535 | 5 561 |
| Of whom subject to assessment | 4 916 | 4 947 |
| | ———— DKK mio. ———— | |
| Provisional taxes | | |
| +Total | 351 817 | 356 284 |
| A-tax | 318 464 | 314 374 |
| B-tax | 16 201 | 14 526 |
| Share tax | 6 055 | 7 098 |
| Voluntary payments | 11 426 | 15 156 |
| Section 55 refunds | -329 | -239 |
| Compensation for the green check | • | 4 967 |
| Compensation for senior allowance | • | 402 |
| Underpaid tax from previous years, etc. | | |
| ÷ Underpaid tax from previous years | 4 273 | 4 380 |
| + Retained profits paid | 1 911 | 2 596 |
| Finally assessed incomes | | |
| + Taxable income (gross) | 908 586 | 975 117 |
| + Income tax relief | 186 253 | 187 458 |
| + Net taxable income | 722 263 | 787 659 |
| Final taxes | | |
| +Total | 331 985 | 341 845 |
| Central government tax (State tax) | 67 327 | 51 676 |
| Ordinary income tax, lower limit | 44 294 | 34 343 |
| Additional income tax, intermediate limit | 5 233 | • |
| Additional income tax, upper limit | 16 917 | 16 308 |
| Healthcare contribution | 57 360 | 62 664 |
| Tax on limited taxation | 1 711 | 2 079 |
| Church tax | 5 146 | 5 602 |
| Municipal tax | 177 311 | 193 829 |
| Corporation tax | 3 203 | 2 798 |
| Share tax | 7 546 | 10 961 |
| Imputed income from owner-occupied dwelling | 12 381 | 12 638 |
| Compensation for senior allowance | • | -402 |
| Labour market contributions | 70 344 | 72 241 |
| Compensation for the green check | • | -4 967 |
| Results of final assessment | | |
| Tax overpayment minus underpayment | 17 470 | 12 655 |
| Tax overpayment | 24 665 | 20 636 |
| Tax underpayment | 7 195 | 7 981 |
| Tax overpayment after set-offs minus underpayment after set-offs (incl. interest, etc.) | 16 741 | 12 549 |
| Tax overpayment, etc. for refunding | 24 687 | 20 413 |
| Tax underpayment, etc. for collection | 7 946 | 7 864 |
| For collection with provisional tax | 3 965 | 5 051 |
| For collection separately | 3 981 | 2 813 |

 www.statbank.dk/pskat1

Table 384 (page 1 of 2) Local government taxation

| Municipal name | Municipal tax rate | | Church tax rate | | Budgeted municipal income tax revenue | | Increase |
|---------------------------|--------------------|--------------|-----------------|-------------|---------------------------------------|----------------|------------|
| | 2011 | 2012 | 2011 | 2012 | 2011 | 2012 | |
| | per cent | | | | DKK mio. | | per cent |
| All Denmark | 24.92 | 24.92 | 0.89 | 0.89 | 200 952 | 204 818 | 1.9 |
| Region Hovedstaden | 24.26 | 24.25 | 0.71 | 0.72 | 67 096 | 68 998 | 2.8 |
| 101 Copenhagen | 23.80 | 23.80 | 0.80 | 0.80 | 19 012 | 19 882 | 4.6 |
| 147 Frederiksberg | 23.10 | 23.10 | 0.50 | 0.50 | 4 114 | 4 257 | 3.5 |
| 165 Albertslund | 24.60 | 24.60 | 0.85 | 0.85 | 955 | 981 | 2.7 |
| 201 Allerød | 25.30 | 25.30 | 0.58 | 0.58 | 1 136 | 1 177 | 3.6 |
| 151 Ballerup | 25.50 | 25.50 | 0.75 | 0.75 | 1 896 | 1 949 | 2.8 |
| 400 Bornholm | 25.90 | 25.90 | 0.93 | 0.93 | 1 373 | 1 404 | 2.2 |
| 153 Brøndby | 24.50 | 24.50 | 0.80 | 0.80 | 1 202 | 1 226 | 2.0 |
| 155 Dragør | 24.80 | 24.80 | 0.64 | 0.64 | 602 | 625 | 3.8 |
| 240 Egedal | 25.70 | 25.70 | 0.76 | 0.76 | 1 751 | 1 805 | 3.1 |
| 210 Fredensborg | 25.40 | 25.40 | 0.66 | 0.66 | 1 740 | 1 762 | 1.3 |
| 250 Frederikssund | 25.90 | 25.90 | 0.96 | 0.96 | 1 722 | 1 772 | 2.9 |
| 190 Furesø ¹ | 26.00 | 26.00 | 0.65 | 0.65 | 1 896 | 1 941 | 2.4 |
| 157 Gentofte | 22.80 | 22.80 | 0.44 | 0.44 | 4 039 | 4 165 | 3.1 |
| 159 Gladsaxe | 24.10 | 24.10 | 0.75 | 0.75 | 2 482 | 2 556 | 3.0 |
| 161 Glostrup | 24.20 | 24.20 | 0.66 | 0.67 | 825 | 855 | 3.6 |
| 270 Gribskov | 24.50 | 24.50 | 0.94 | 0.94 | 1 448 | 1 478 | 2.0 |
| 260 Halsnæs | 25.40 | 25.40 | 0.85 | 0.85 | 1 075 | 1 102 | 2.6 |
| 217 Helsingør | 25.40 | 25.40 | 0.78 | 0.76 | 2 375 | 2 429 | 2.3 |
| 163 Herlev | 23.70 | 23.70 | 0.77 | 0.77 | 987 | 1 007 | 2.0 |
| 219 Hillerød | 25.60 | 25.60 | 0.69 | 0.69 | 1 943 | 2 005 | 3.2 |
| 167 Hvidovre | 25.60 | 25.60 | 0.72 | 0.72 | 1 892 | 1 955 | 3.3 |
| 169 Høje-Taastrup | 24.70 | 24.70 | 0.85 | 0.85 | 1 730 | 1 775 | 2.6 |
| 223 Hørsholm | 23.50 | 23.50 | 0.59 | 0.62 | 1 384 | 1 347 | -2.7 |
| 183 Ishøj | 25.00 | 25.00 | 0.90 | 0.90 | 696 | 714 | 2.6 |
| 173 Lyngby-Taarbæk | 23.70 | 23.70 | 0.63 | 0.63 | 2 476 | 2 498 | 0.9 |
| 230 Rudersdal | 22.80 | 22.70 | 0.56 | 0.56 | 2 851 | 2 787 | -2.2 |
| 175 Rødovre | 25.70 | 25.70 | 0.72 | 0.72 | 1 409 | 1 455 | 3.2 |
| 185 Tårnby | 23.50 | 23.50 | 0.61 | 0.61 | 1 455 | 1 508 | 3.7 |
| 187 Vallensbæk | 25.10 | 25.10 | 0.64 | 0.68 | 630 | 582 | -7.6 |
| Region Sjælland | 25.32 | 25.32 | 0.97 | 0.97 | 29 197 | 29 919 | 2.5 |
| 320 Faxe | 26.10 | 26.10 | 1.08 | 1.08 | 1 254 | 1 271 | 1.4 |
| 253 Greve | 23.90 | 23.90 | 0.73 | 0.73 | 1 872 | 1 910 | 2.0 |
| 376 Guldborgsund | 25.80 | 25.80 | 1.17 | 1.17 | 2 065 | 2 121 | 2.7 |
| 316 Holbæk | 25.10 | 25.10 | 0.96 | 0.96 | 2 396 | 2 468 | 3.0 |
| 326 Kalundborg | 25.30 | 25.30 | 1.01 | 1.01 | 1 683 | 1 726 | 2.6 |
| 259 Køge | 24.90 | 24.90 | 0.87 | 0.87 | 2 052 | 2 095 | 2.1 |
| 350 Lejre | 25.40 | 25.40 | 1.06 | 1.06 | 1 050 | 1 080 | 2.8 |
| 360 Lolland | 26.70 | 26.70 | 1.23 | 1.23 | 1 579 | 1 617 | 2.4 |
| 370 Næstved | 25.00 | 25.00 | 0.98 | 0.98 | 2 777 | 2 842 | 2.3 |
| 306 Odsherred | 26.60 | 26.60 | 0.98 | 0.98 | 1 141 | 1 164 | 2.0 |
| 329 Ringsted | 26.70 | 26.70 | 0.99 | 0.99 | 1 213 | 1 246 | 2.7 |
| 265 Roskilde | 25.20 | 25.20 | 0.84 | 0.84 | 3 339 | 3 438 | 2.9 |
| 330 Slagelse | 24.70 | 24.70 | 0.96 | 0.96 | 2 544 | 2 631 | 3.4 |
| 269 Solrød | 24.80 | 24.80 | 0.90 | 0.90 | 867 | 882 | 1.8 |
| 340 Sorø | 26.40 | 26.40 | 0.95 | 0.95 | 1 069 | 1 110 | 3.8 |
| 336 Stevn | 25.00 | 25.00 | 1.10 | 1.10 | 783 | 775 | -1.0 |
| 390 Vordingborg | 25.20 | 25.20 | 1.02 | 1.02 | 1 513 | 1 546 | 2.2 |
| Region Syddanmark | 25.27 | 25.27 | 0.92 | 0.92 | 41 342 | 41 877 | 1.3 |
| 420 Assens | 26.10 | 26.10 | 0.99 | 0.97 | 1 419 | 1 453 | 2.4 |
| 530 Billund | 25.20 | 25.20 | 0.89 | 0.89 | 930 | 921 | -1.0 |
| 561 Esbjerg | 25.40 | 25.40 | 0.81 | 0.81 | 4 107 | 4 150 | 1.0 |

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

Table 384 (page 2 of 2) Local government taxation

| Municipal name | Municipal tax rate | | Church tax rate | | Budgeted municipal income tax revenue | | Increase |
|---------------------------|--------------------|--------------|-----------------|-------------|---------------------------------------|---------------|------------|
| | 2011 | 2012 | 2011 | 2012 | 2011 | 2012 | |
| | per cent | | | | DKK mio. | | per cent |
| 563 Fanø | 24.30 | 24.30 | 1.14 | 1.14 | 117 | 117 | 0.4 |
| 607 Fredericia | 25.50 | 25.50 | 0.88 | 0.88 | 1 827 | 1 855 | 1.6 |
| 430 Faaborg-Midtfyn | 26.10 | 26.10 | 1.05 | 1.05 | 1 779 | 1 798 | 1.1 |
| 510 Haderslev | 26.50 | 26.50 | 0.95 | 0.95 | 2 013 | 2 014 | 0.0 |
| 440 Kerterminde | 26.10 | 26.10 | 1.00 | 1.00 | 837 | 859 | 2.7 |
| 621 Kolding | 25.00 | 25.00 | 0.94 | 0.94 | 3 157 | 3 165 | 0.3 |
| 482 Langeland | 27.80 | 27.80 | 1.16 | 1.15 | 479 | 481 | 0.5 |
| 410 Middelfart | 25.80 | 25.80 | 0.95 | 0.95 | 1 363 | 1 377 | 1.1 |
| 480 Nordfyns | 26.10 | 26.10 | 1.04 | 1.04 | 986 | 1 007 | 2.1 |
| 450 Nyborg | 26.40 | 26.40 | 1.15 | 1.15 | 1 121 | 1 154 | 2.9 |
| 461 Odense | 24.50 | 24.50 | 0.68 | 0.68 | 6 230 | 6 487 | 4.1 |
| 479 Svendborg | 26.80 | 26.80 | 1.06 | 1.06 | 2 077 | 2 107 | 1.4 |
| 540 Sønderborg | 25.20 | 25.20 | 0.93 | 0.93 | 2 657 | 2 694 | 1.4 |
| 550 Tønder | 25.30 | 25.30 | 1.20 | 1.20 | 1 307 | 1 292 | -1.2 |
| 573 Varde | 25.10 | 25.10 | 1.02 | 1.02 | 1 697 | 1 716 | 1.1 |
| 575 Vejen | 25.20 | 25.20 | 1.06 | 1.06 | 1 396 | 1 364 | -2.3 |
| 630 Vejle | 23.40 | 23.40 | 0.91 | 0.91 | 3 579 | 3 609 | 0.8 |
| 492 Ærø | 26.10 | 26.10 | 1.10 | 1.10 | 220 | 224 | 1.9 |
| 580 Aabenraa | 25.40 | 25.40 | 0.95 | 0.95 | 2 044 | 2 032 | -0.6 |
| Region Midtjylland | 25.09 | 25.10 | 0.94 | 0.94 | 43 516 | 44 038 | 1.2 |
| 710 Favrskov | 25.70 | 25.70 | 1.03 | 1.03 | 1 635 | 1 659 | 1.5 |
| 766 Hedensted | 25.40 | 25.40 | 1.08 | 1.08 | 1 583 | 1 575 | -0.5 |
| 657 Herning | 24.90 | 24.90 | 0.99 | 0.99 | 2 869 | 2 896 | 0.9 |
| 661 Holstebro | 25.30 | 25.30 | 1.08 | 1.08 | 1 991 | 1 983 | -0.4 |
| 615 Horsens | 25.20 | 25.20 | 0.89 | 0.89 | 2 748 | 2 810 | 2.2 |
| 756 Ikast-Brande | 25.10 | 25.10 | 1.00 | 1.00 | 1 349 | 1 339 | -0.7 |
| 665 Lemvig | 24.80 | 25.20 | 1.27 | 1.27 | 751 | 743 | -1.0 |
| 707 Norddjurs | 24.60 | 25.10 | 1.00 | 1.00 | 1 215 | 1 242 | 2.2 |
| 727 Odder | 25.10 | 25.10 | 1.00 | 1.00 | 748 | 764 | 2.0 |
| 730 Randers | 25.60 | 25.60 | 0.89 | 0.89 | 3 249 | 3 303 | 1.7 |
| 760 Ringkøbing-Skjern | 24.70 | 24.70 | 1.05 | 1.05 | 1 987 | 1 983 | -0.2 |
| 741 Samsø | 26.00 | 26.00 | 1.50 | 1.50 | 134 | 137 | 2.0 |
| 740 Silkeborg | 25.50 | 25.50 | 0.95 | 0.95 | 3 176 | 3 217 | 1.3 |
| 746 Skanderborg | 25.70 | 25.70 | 0.86 | 0.86 | 2 116 | 2 160 | 2.1 |
| 779 Skive | 25.50 | 25.50 | 1.00 | 1.00 | 1 651 | 1 652 | 0.1 |
| 671 Struer | 24.90 | 24.90 | 1.20 | 1.20 | 775 | 758 | -2.1 |
| 706 Syddjurs | 25.40 | 25.30 | 1.00 | 1.00 | 1 427 | 1 421 | -0.5 |
| 791 Viborg | 25.80 | 25.80 | 0.95 | 0.95 | 3 325 | 3 373 | 1.4 |
| 751 Aarhus | 24.40 | 24.40 | 0.79 | 0.79 | 10 788 | 11 025 | 2.2 |
| Region Nordjylland | 25.58 | 25.62 | 1.10 | 1.10 | 19 800 | 19 987 | 0.9 |
| 810 Brønderslev | 26.90 | 26.90 | 1.10 | 1.10 | 1 201 | 1 222 | 1.7 |
| 813 Frederikshavn | 25.20 | 25.60 | 1.03 | 1.03 | 2 109 | 2 148 | 1.8 |
| 860 Hjørring | 25.40 | 25.40 | 1.19 | 1.19 | 2 229 | 2 211 | -0.8 |
| 849 Jammerbugt | 25.30 | 25.30 | 1.20 | 1.20 | 1 257 | 1 276 | 1.5 |
| 825 Læsø | 25.60 | 25.60 | 1.30 | 1.30 | 61 | 61 | 0.7 |
| 846 Mariagerfjord | 25.70 | 25.70 | 1.15 | 1.15 | 1 441 | 1 459 | 1.3 |
| 773 Morsø | 25.30 | 25.30 | 1.20 | 1.20 | 723 | 711 | -1.6 |
| 840 Rebild | 25.10 | 25.10 | 1.20 | 1.20 | 987 | 993 | 0.6 |
| 787 Thisted | 25.50 | 25.50 | 1.28 | 1.28 | 1 530 | 1 492 | -2.4 |
| 820 Vesthimmerland | 27.20 | 27.20 | 1.18 | 1.18 | 1 320 | 1 303 | -1.3 |
| 851 Aalborg | 25.40 | 25.40 | 0.98 | 0.98 | 6 943 | 7 110 | 2.4 |

Table 385 Taxation of corporations. 2010

| | 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 | 35 158 | 1 022 | 16 223 | 4 907 | 2 901 | 34 719 | 54 282 | 40 648 |
| Agriculture, forestry and fishing | 407 | 12 | 235 | 72 | 38 | 98 | 680 | 182 |
| Mining and quarrying | 18 | 1 | 19 | 8 | 17 | 4 875 | 54 | 4 885 |
| Manufacturing | 1 461 | 51 | 1 157 | 398 | 440 | 8 298 | 3 058 | 8 746 |
| Manufacture of food products, beverages and tobacco | 106 | 4 | 91 | 30 | 60 | 445 | 257 | 478 |
| Textiles and leather products | 66 | 2 | 50 | 20 | 12 | 32 | 128 | 54 |
| Wood and paper products and printing | 170 | 6 | 100 | 32 | 18 | 348 | 288 | 386 |
| Oil refinery etc. | 2 | 0 | 0 | 0 | 0 | 0 | 2 | 0 |
| Manufacture of chemicals | 23 | 1 | 22 | 9 | 28 | 335 | 73 | 345 |
| Pharmaceuticals | 6 | 0 | 9 | 4 | 5 | 2 533 | 20 | 2 537 |
| Manufacture of plastic, glass and concrete | 80 | 3 | 97 | 32 | 45 | 670 | 222 | 705 |
| Basic metals and fabricated metal products | 333 | 12 | 235 | 77 | 63 | 284 | 631 | 373 |
| Manufacture of electronic components | 52 | 2 | 66 | 26 | 43 | 619 | 161 | 648 |
| Electrical equipment | 50 | 2 | 51 | 20 | 22 | 178 | 123 | 200 |
| Manufacture of machinery | 174 | 7 | 173 | 61 | 80 | 919 | 427 | 987 |
| Transport equipment | 36 | 1 | 26 | 10 | 14 | 63 | 76 | 74 |
| Manufacture of furniture and other manufacturing | 363 | 12 | 237 | 76 | 50 | 1 872 | 650 | 1 959 |
| Electricity, gas and steam supply | 116 | 2 | 21 | 6 | 9 | 446 | 146 | 454 |
| Water supply, sewerage and waste management | 47 | 2 | 28 | 10 | 16 | 72 | 91 | 83 |
| Construction | 3 110 | 105 | 1 466 | 416 | 165 | 492 | 4 741 | 1 012 |
| Wholesale and retail trade | 4 888 | 165 | 3 507 | 1 123 | 746 | 3 898 | 9 141 | 5 186 |
| Transportation | 737 | 22 | 457 | 148 | 103 | 3 629 | 1 297 | 3 798 |
| Accommodation and food service activities | 592 | 18 | 204 | 56 | 32 | 128 | 828 | 202 |
| Information and communication | 1 939 | 62 | 938 | 266 | 163 | 2 055 | 3 040 | 2 384 |
| Publishing, television and radio broadcasting | 365 | 10 | 180 | 56 | 45 | 326 | 590 | 392 |
| Telecommunications | 32 | 1 | 25 | 8 | 5 | 1 178 | 62 | 1 187 |
| IT and information service activities | 1 542 | 51 | 733 | 202 | 113 | 552 | 2 388 | 804 |
| Financial and insurance | 4 613 | 111 | 1 743 | 557 | 450 | 7 538 | 6 806 | 8 206 |
| Real estate activities | 2 689 | 76 | 1 010 | 308 | 128 | 560 | 3 827 | 944 |
| Knowledge-based services | 3 991 | 123 | 1 897 | 548 | 223 | 735 | 6 111 | 1 406 |
| Consultancy etc. | 3 147 | 96 | 1 525 | 436 | 167 | 524 | 4 839 | 1 056 |
| Scientific research and development | 43 | 2 | 29 | 9 | 7 | 43 | 79 | 54 |
| Advertising and other business services | 801 | 26 | 343 | 103 | 49 | 167 | 1 193 | 296 |
| Travel agent, cleaning and other operational services | 1 163 | 35 | 584 | 169 | 84 | 300 | 1 831 | 504 |
| Public administration, defence and compulsory social security | 13 | 0 | 5 | 2 | 2 | 128 | 20 | 130 |
| Education | 182 | 6 | 71 | 21 | 10 | 14 | 263 | 41 |
| Human health and social work | 965 | 39 | 763 | 208 | 39 | 69 | 1 767 | 316 |
| Human health activities | 895 | 37 | 727 | 196 | 36 | 64 | 1 658 | 297 |
| Residential care | 70 | 2 | 36 | 12 | 3 | 5 | 109 | 19 |
| Arts, entertainment and recreation activities | 230 | 7 | 68 | 24 | 12 | 85 | 310 | 116 |
| Other service activities | 581 | 16 | 209 | 57 | 42 | 319 | 832 | 392 |
| Activities of households as employers of domestic personnel | 1 | 0 | 0 | 0 | 0 | 0 | 1 | 0 |
| Activities of extraterritorial organizations and bodies | - | - | - | - | - | - | - | - |
| Activity not stated | 7 415 | 170 | 1 841 | 510 | 182 | 981 | 9 438 | 1 661 |

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

www.statbank.dk/selsk1, selsk2 and selsk3

Table 386 Customs and excise duties

| | 2009 | 2010 | 2011 |
|---|----------------|----------------|----------------|
| | DKK mio. | | |
| Customs and import duties | 2 685 | 3 277 | 3 222 |
| Value added tax | 165 676 | 169 832 | 174 038 |
| Duty on wage and salary costs | 4 370 | 4 921 | 5 703 |
| Duties on motor vehicles | 23 683 | 25 264 | 25 391 |
| Weight duty | 9 827 | 10 019 | 9 873 |
| Registration duty | 12 001 | 13 390 | 13 760 |
| Duty on third-party liability insurance | 1 855 | 1 855 | 1 758 |
| Taxes on energy products | 36 702 | 40 283 | 41 953 |
| Petrol | 8 736 | 8 132 | 7 719 |
| Certain petroleum products | 8 953 | 9 086 | 9 252 |
| Electricity | 8 792 | 10 204 | 11 989 |
| Coal | 1 576 | 2 450 | 2 418 |
| Natural gas | 3 555 | 4 418 | 4 429 |
| CO ₂ | 5 019 | 5 757 | 5 897 |
| Nitrogen oxides | • | 189 | 202 |
| Sulphur | 71 | 47 | 47 |
| Pollution taxes | 2 826 | 2 140 | 1 890 |
| Certain retail containers | 1 019 | 1 060 | 936 |
| Insecticides, herbicides, etc. | 440 | 461 | 477 |
| Waste | 1 024 | 260 | 125 |
| CFC | 55 | 56 | 71 |
| Chlorinated solvents | 0 | 0 | 0 |
| Nickel/cadmium batteries | 6 | 4 | 3 |
| Effluent charges | 199 | 201 | 185 |
| Nitrogen | 21 | 23 | 19 |
| PVC and phthalates | 26 | 23 | 22 |
| Mineral phosphorus | 36 | 52 | 52 |
| Duties on spirits, wine and beer | 3 078 | 3 004 | 2 269 |
| Spirits | 1 063 | 1 009 | 1 073 |
| Wine | 1 048 | 1 072 | 1 063 |
| Beer | 954 | 901 | 882 |
| Surcharge on alcoholic soft drinks | 13 | 21 | 51 |
| Duties on non-alcoholic beverages | 669 | 647 | 630 |
| Coffee | 253 | 255 | 247 |
| Tea | 8 | 7 | 8 |
| Mineral water | 408 | 385 | 375 |
| Duties on chocolate, sugar confection., etc. | 1 499 | 1 850 | 1 913 |
| Chocolate, sugar confectionary | 1 329 | 1 646 | 1 708 |
| Ice-cream | 170 | 204 | 205 |
| Saturated fat | • | • | 171 |
| Duties on tobacco | 7 177 | 8 339 | 7 495 |
| Cigarettes, smoking tobacco, etc. | 7 116 | 8 278 | 7 434 |
| Cigars, cheroots and cigarillos | 33 | 33 | 32 |
| Cigarette paper | 28 | 28 | 29 |
| Other duties | 2 795 | 2 670 | 2 614 |
| Electric bulbs, etc. | 148 | 117 | 118 |
| Raw materials | 131 | 114 | 142 |
| Piped water | 1 372 | 1 364 | 1 327 |
| Insurance of pleasure boats | 116 | 120 | 110 |
| Casinos | 186 | 176 | 181 |
| Slot machines | 726 | 659 | 628 |
| Other duties | 116 | 120 | 108 |
| Customs and excise duties, total | 251 160 | 262 227 | 267 289 |
| European Union | -2 033 | -2 341 | -2 418 |

Table 387 Public sector. 2010

| | General government sector | Public quasi corporations | Public corporations | The public sector |
|---|---------------------------------|------------------------------|------------------------|----------------------|
| DKK mio. | | | | |
| Production account | | | | |
| Output | 537 266 | 23 539 | 131 900 | 692 706 |
| Intermediate consumption | 174 897 | 11 941 | 75 068 | 261 906 |
| Gross value added | 362 369 | 11 598 | 56 832 | 430 800 |
| Consumption of fixed capital | 33 935 | 3 256 | 15 213 | 52 405 |
| Net value added | 328 434 | 8 342 | 41 620 | 378 395 |
| Generation of income account | | | | |
| Gross value added | 362 369 | 11 598 | 56 832 | 430 800 |
| Taxes less subsidies on production | -5 196 | 140 | - 504 | -5 560 |
| Taxes on production | -5 196 | 140 | .. | -5 056 |
| Production subsidies | .. | .. | 504 | 504 |
| GDP at factor cost | 367 565 | 11 459 | 57 336 | 436 359 |
| Compensation of employees | 333 630 | 4 869 | 27 023 | 365 522 |
| Gross operating surplus | 33 935 | 6 590 | 30 312 | 70 838 |
| Consumption of fixed capital | 33 935 | 3 256 | 15 213 | 52 405 |
| Net operating surplus | 0 | 3 333 | 15 100 | 18 433 |
| Allocation of primary income account | | | | |
| Gross operating surplus | 33 935 | 6 590 | 30 312 | 70 838 |
| Interest and dividends | 36 988 | 764 | 21 838 | 59 589 |
| Taxes on production and imports | 292 783 | .. | .. | 292 783 |
| Current taxes on income, wealth, etc. | 520 008 | .. | .. | 520 008 |
| Actual contributions to social benefits | 18 260 | .. | 5 847 | 24 106 |
| Imputed contributions to social benefits | 15 711 | .. | .. | 15 711 |
| International cooperation | 2 187 | .. | .. | 2 187 |
| Other current transfers | 13 300 | 165 | .. | 13 465 |
| Gross primary income | 933 171 | 7 519 | 57 997 | 998 687 |
| Interest and dividends | 37 015 | 2 125 | 19 552 | 58 692 |
| Subsidies | 44 824 | .. | .. | 44 824 |
| Current taxes on income, wealth, etc. | .. | 5 | 2 468 | 2 473 |
| Social contributions | 303 691 | 21 | 4 033 | 307 746 |
| International cooperation | 25 107 | .. | .. | 25 107 |
| Other current transfers | 19 370 | 112 | .. | 19 482 |
| Gross total expenditure | 430 007 | 2 263 | 26 053 | 458 323 |
| Gross disposable income | 503 164 | 5 256 | 31 944 | 540 364 |
| Consumption of fixed capital | 33 935 | 3 256 | 15 213 | 52 405 |
| Net disposable income | 469 229 | 1 999 | 16 731 | 487 959 |
| Redistribution of income account | | | | |
| Gross disposable income | 503 164 | 5 256 | 31 944 | 540 364 |
| Adj. for the change in net equity of households and pension funds, consumption expenditure | 510 184 | .. | .. | 510 184 |
| Change in households net worth | .. | .. | 1 812 | 1 812 |
| Gross saving | -7 019 | 5 256 | 30 132 | 28 368 |
| Consumption of fixed capital | 33 935 | 3 256 | 15 213 | 52 405 |
| Net saving | -40 955 | 1 999 | 14 920 | -24 036 |
| Capital account | | | | |
| Gross saving | -7 019 | 5 256 | 30 132 | 28 368 |
| Capital taxes | 3 779 | .. | .. | 3 779 |
| Other capital transfers | 5 650 | 141 | .. | 5 790 |
| Total gross saving and capital transfers | 2 409 | 5 396 | 30 132 | 37 938 |
| Gross fixed capital formation | 37 661 | 4 109 | 16 814 | 58 585 |
| Changes in stocks | .. | 77 | 0 | 77 |
| Acquisitions of land and rights, net | - 515 | -1 281 | 1 113 | - 682 |
| Investment subsidies | 12 676 | 2 | .. | 12 678 |
| Other capital transfers | 0 | - 13 | .. | - 13 |
| Of which, public sub-sector | 0 | - 28 | .. | - 28 |
| Net lending/borrowing | -47 413 | 2 502 | 12 205 | -32 706 |

Table 388 Expenditure and revenue of general government

| | 2009* | 2010* | 2011* |
|--|----------------|----------------|----------------|
| | DKK mio. | | |
| Current outlays, total | 922 402 | 961 144 | 970 168 |
| Compensation of employees | 322 188 | 333 630 | 330 684 |
| Intermediate consumption | 170 597 | 174 897 | 176 841 |
| Other taxes on production and other subsidies on production, net | -4 159 | -5 196 | -4 874 |
| Social benefits in kind | 27 116 | 27 806 | 27 474 |
| Real interest, etc. | 36 728 | 37 015 | 37 476 |
| Subsidies | 43 304 | 44 824 | 46 503 |
| Other current transfers | 326 629 | 348 168 | 356 064 |
| Current revenue, total | 911 313 | 954 124 | 981 101 |
| Sales of goods and services | 51 890 | 54 888 | 53 526 |
| Income on wealth, earned income, etc. | 39 408 | 36 987 | 39 675 |
| Taxes on production and import | 279 815 | 292 783 | 301 594 |
| Current taxes on income, wealth, etc. | 494 932 | 520 008 | 534 753 |
| Social security contributions | 32 062 | 33 971 | 35 198 |
| Other current transfers | 13 204 | 15 487 | 16 355 |
| Capital outlays, total | 42 827 | 49 823 | 61 355 |
| Non-financial capital accumulation | 34 646 | 37 147 | 38 114 |
| Capital transfers | 8 181 | 12 676 | 23 241 |
| Capital revenue, total | 8 062 | 9 429 | 15 681 |
| Capital taxes | 3 697 | 3 779 | 4 694 |
| Other capital transfers | 4 365 | 5 650 | 10 986 |
| Current surplus (gross saving) | -11 090 | -7 019 | 10 932 |
| Overall surplus (net lending) | -45 854 | -47 413 | -34 742 |

www.statbank.dk/off3 and off16

Table 389 Expenditure and revenue of general government by sub-sector. 2011*

| | Central government | Social security funds | Local government | General government ¹ |
|--|--------------------|-----------------------|------------------|---------------------------------|
| | DKK mio. | | | |
| Current outlays, total | 733 269 | 58 886 | 634 264 | 970 168 |
| Compensation of employees | 93 479 | 2 321 | 234 883 | 330 684 |
| Intermediate consumption | 62 268 | 574 | 113 999 | 176 841 |
| Other taxes on production and other subsidies on production, net | 811 | 1 | -5 686 | -4 874 |
| Social benefits in kind | 494 | - | 26 980 | 27 474 |
| Real interest, etc. | 34 456 | 1 | 3 019 | 37 476 |
| Subsidies | 23 169 | - | 23 334 | 46 503 |
| Other current transfers | 518 591 | 55 988 | 237 735 | 356 064 |
| Current revenue, total | 714 668 | 62 491 | 660 191 | 981 101 |
| Sales of goods and services | 22 223 | 9 | 31 294 | 53 526 |
| Income on wealth, earned income, etc. | 35 353 | 73 | 4 249 | 39 675 |
| Taxes on production and import | 276 279 | - | 25 315 | 301 594 |
| Current taxes on income, wealth, etc. | 329 900 | - | 204 853 | 534 753 |
| Social security contributions | 7 176 | 18 008 | 10 015 | 35 198 |
| Other current transfers | 43 737 | 44 401 | 384 466 | 16 355 |
| Capital outlays, total | 31 394 | 2 682 | 27 365 | 61 355 |
| Non-financial capital accumulation | 12 624 | 7 | 25 482 | 38 114 |
| Capital transfers | 18 770 | 2 675 | 1 882 | 23 241 |
| Capital revenue, total | 13 622 | - | 2 144 | 15 681 |
| Capital taxes | 4 694 | - | - | 4 694 |
| Other capital transfers | 8 928 | - | 2 144 | 10 986 |
| Current surplus (gross saving) | -18 600 | 3 605 | 25 928 | 10 932 |
| Overall surplus (net lending) | -36 372 | 923 | 707 | -34 742 |

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

www.statbank.dk/off3

Table 390 Expenditure and revenue of general government

| | 2009* | 2010* | 2011* |
|---|----------|---------|---------|
| | DKK mio. | | |
| Central government | | | |
| Current outlays | 679 559 | 715 232 | 733 269 |
| Capital outlays | 16 845 | 22 867 | 31 394 |
| Current revenue | 656 901 | 686 816 | 714 668 |
| Capital revenue | 6 145 | 7 220 | 13 622 |
| Current surplus | -22 658 | -28 416 | -18 600 |
| Overall surplus ² | -33 358 | -44 063 | -36 372 |
| Social security funds | | | |
| Current outlays | 53 653 | 60 366 | 58 886 |
| Capital outlays | 2 203 | 2 551 | 2 682 |
| Current revenue | 54 351 | 62 754 | 62 491 |
| Capital revenue | - | - | - |
| Current surplus | 698 | 2 388 | 3 605 |
| Overall surplus ² | -1 505 | -163 | 923 |
| Local governments, total¹ | | | |
| Current outlays | 590 033 | 621 915 | 634 264 |
| Capital outlays | 23 812 | 24 615 | 27 365 |
| Current revenue | 600 903 | 640 924 | 660 191 |
| Capital revenue | 1 950 | 2 418 | 2 144 |
| Current surplus | 10 871 | 19 009 | 25 928 |
| Overall surplus ² | -10 992 | -3 187 | 707 |
| Of which: | | | |
| Counties | | | |
| Current outlays | 113 693 | 115 171 | 116 964 |
| Capital outlays | 5 390 | 5 366 | 6 098 |
| Current revenue | 116 762 | 119 693 | 121 314 |
| Capital revenue | 45 | 309 | 176 |
| Current surplus | 3 070 | 4 522 | 4 350 |
| Overall surplus ² | -2 275 | -535 | -1 573 |
| Municipalities | | | |
| Current outlays | 500 043 | 530 708 | 541 472 |
| Capital outlays | 18 422 | 19 249 | 21 266 |
| Current revenue | 507 844 | 545 196 | 563 050 |
| Capital revenue | 1 905 | 2 109 | 1 969 |
| Current surplus | 7 801 | 14 487 | 21 578 |
| Overall surplus ² | -8 716 | -2 652 | 2 280 |

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

Table 391 Expenditure of general government sector by type of transaction

| | 2009* | 2010* | 2011* |
|---|----------------|------------------|------------------|
| | mio. kr. | | |
| Total outlays | 965 229 | 1 010 967 | 1 031 523 |
| Current outlays, total | 922 402 | 961 144 | 970 168 |
| Compensation of employees | 322 188 | 333 630 | 330 684 |
| Intermediate consumption | 170 597 | 174 897 | 176 841 |
| Other taxes on production and other subsidies on production, net | -4 159 | -5 196 | -4 874 |
| Social benefits in kind | 27 116 | 27 806 | 27 474 |
| Income transfers, total | 406 660 | 430 007 | 440 044 |
| Interest, etc. | 36 728 | 37 015 | 37 476 |
| +Subsidies | 43 304 | 44 824 | 46 503 |
| To public quasi-corporations | 13 372 | 13 791 | 13 463 |
| To other corporations | 29 932 | 31 033 | 33 040 |
| +Other income transfers | 326 629 | 348 168 | 356 064 |
| To other levels of government | - | - | - |
| To households | 283 643 | 303 691 | 311 643 |
| To NPIHs ¹ | 6 254 | 6 550 | 6 456 |
| To the rest of the world (a-d) | 36 732 | 37 926 | 37 966 |
| a. To the Faroe Islands, net | 753 | 733 | 744 |
| b. To Greenland, net | 3 734 | 3 691 | 3 834 |
| c. To the EU | 16 780 | 15 945 | 16 392 |
| d. To others | 15 465 | 17 556 | 16 996 |
| Capital outlays, total | 42 827 | 49 823 | 61 355 |
| Non-financial capital accumulation, total | 34 646 | 37 147 | 38 114 |
| Acquisition of new fixed assets | 34 190 | 37 340 | 39 624 |
| +Acquisition of buildings, and other existing investments, net | -305 | 321 | -1 389 |
| +Changes in inventories | - | - | - |
| +Acquisition of land and intangible assets, net | 762 | -515 | -121 |
| Capital transfers, total | 8 181 | 12 676 | 23 241 |
| Investment grants and capital transfers | 8 181 | 12 676 | 23 241 |
| To public quasi-corporations | 589 | 1 825 | 2 726 |
| To other enterprises | 2 145 | 2 451 | 14 644 |
| To other levels of government | - | - | - |
| To households | 4 344 | 7 974 | 5 457 |
| To NPIHs ¹ | 223 | 339 | 287 |
| To the rest of the world (a-d) | 880 | 86 | 126 |
| a. To the Faroe Islands, net | 3 | 8 | 0 |
| b. To Greenland, net | 25 | 25 | 25 |
| c. To the EU | 778 | - | - |
| d. To others | 74 | 53 | 101 |

¹ To non-profit institutions (households).

Table 392 Revenue of general government sector, by type of transaction

| | 2009* | 2010* | 2011* |
|--|----------------|----------------|----------------|
| | DKK mio. | | |
| Current plus capital revenue | 919 375 | 963 553 | 996 781 |
| Current revenue, total | 911 313 | 954 124 | 981 101 |
| Sales of goods and services | 51 890 | 54 888 | 53 526 |
| Withdrawals of income from quasi-corporations | 1 717 | 685 | 1 262 |
| Interest | 31 254 | 28 047 | 28 968 |
| Rents | 6 437 | 8 255 | 9 445 |
| Taxes on production and imports | 279 815 | 292 783 | 301 594 |
| Current taxes on income, wealth, etc. | 494 932 | 520 008 | 534 753 |
| Compulsory social security contributions | 16 411 | 17 687 | 18 211 |
| Voluntary social contributions | 649 | 573 | 685 |
| Imputed social contributions | 15 002 | 15 711 | 16 302 |
| Other income transfers | 13 204 | 15 487 | 16 355 |
| From other levels of government | - | - | - |
| From domestic private sector | 11 254 | 13 300 | 14 021 |
| From the rest of the world | 1 951 | 2 187 | 2 333 |
| From EU institutions | 1 414 | 1 397 | 1 547 |
| From others | 537 | 790 | 787 |
| Capital revenue, total | 8 062 | 9 429 | 15 681 |
| Capital taxes | 3 697 | 3 779 | 4 694 |
| Other capital transfers | 4 365 | 5 650 | 10 986 |
| From other levels of government | - | - | - |
| From domestic private sector | 4 194 | 5 406 | 10 681 |
| From the rest of the world | 171 | 244 | 305 |
| From EU institutions | 171 | 244 | 304 |
| From others | - | - | 1 |
| Current surplus (gross saving) | -11 090 | -7 019 | 10 932 |
| Overall surplus (net lending)¹ | -45 854 | -47 413 | -34 742 |

¹ Current and capital surplus = change in net debt.

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

Table 393 Consumption expenditure of general government sector

| | 2009* | 2010* | 2011* |
|--|----------------|----------------|----------------|
| | DKK mio. | | |
| Consumption expenditure (1+2+3) | 496 957 | 510 184 | 511 299 |
| 1. Production | 521 732 | 537 266 | 537 351 |
| Compensation of employees | 322 188 | 333 630 | 330 684 |
| Consumption of fixed capital | 33 105 | 33 935 | 34 700 |
| Intermediate consumption | 170 597 | 174 897 | 176 841 |
| Other taxes on production and other | | | |
| Subsidies on production, net | -4 159 | -5 196 | -4 874 |
| 2. Social benefits in kind | 27 116 | 27 806 | 27 474 |
| 3. Sales of goods and services | -51 890 | -54 888 | -53 526 |

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

Table 394 Expenditure of general government sector by function

| Expenditure | 2009 | 2010 | 2011 |
|--|----------------|------------------|------------------|
| | DKK mio. | | |
| Total | 965 229 | 1 010 967 | 1 031 523 |
| 1. General public services | 128 470 | 134 906 | 144 466 |
| 1.1 Executive and legislative organs, financial and fiscal affairs, external affairs | 29 444 | 32 407 | 39 200 |
| 1.2 Foreign economic aid | 16 946 | 18 953 | 18 041 |
| 1.3 General services | 4 615 | 5 011 | 4 526 |
| 1.4 Basic research and R&D general public services | 14 814 | 15 398 | 16 009 |
| 1.5 General public services etc. | 22 049 | 22 196 | 21 936 |
| 1.6 Public debt transactions and transfers of a general character between different levels of government | 40 601 | 40 940 | 44 752 |
| 2. Defence | 24 585 | 25 278 | 24 789 |
| 2.1 Military defence etc. | 23 626 | 24 320 | 23 871 |
| 2.2 Civil defence | 959 | 958 | 918 |
| 3. Public order and safety | 19 501 | 19 456 | 20 358 |
| 3.1 Police services | 10 331 | 10 590 | 10 716 |
| 3.2 Fire protection services | 1 675 | 1 763 | 1 757 |
| 3.3 Law courts | 3 980 | 3 666 | 4 153 |
| 3.4 Prisons | 3 197 | 3 121 | 3 390 |
| 3.5 Public order and safety etc. | 318 | 316 | 343 |
| 4. Economic affairs | 53 622 | 58 404 | 61 515 |
| 4.1 General economic, commercial and labour affairs | 16 657 | 17 302 | 17 708 |
| 4.2 Agriculture, forestry, fishing and hunting | 2 738 | 1 729 | 2 414 |
| 4.3 Fuel and energy | 29 | 520 | 580 |
| 4.4 Mining, manufacturing and construction | 111 | 156 | 136 |
| 4.5 Transport, communication, other industries | 32 167 | 36 952 | 38 089 |
| 4.6 R&D Economic affairs | 564 | 462 | 1 579 |
| 4.7 Economic affairs etc. | 1 357 | 1 282 | 1 009 |
| 5. Environmental protection | 8 463 | 8 312 | 8 406 |
| 5.1 Waste and waste water management, pollution abatement | 1 846 | 1 623 | 1 641 |
| 5.2 Protection of biodiversity and landscape | 1 914 | 1 673 | 2 478 |
| 5.3 Environmental protection etc. | 4 703 | 5 017 | 4 288 |
| 6. Housing and community amenities | 9 988 | 6 425 | 6 404 |
| 6.1 Housing development | 8 283 | 5 929 | 5 891 |
| 6.2 Housing and community amenities etc. | 1 705 | 495 | 513 |
| 7. Health | 143 638 | 146 211 | 148 856 |
| 7.1 Medical products, appliances and equipment | 8 793 | 8 868 | 8 417 |
| 7.2 Outpatient services | 22 858 | 23 571 | 24 207 |
| 7.3 Hospital services | 107 160 | 108 851 | 110 901 |
| 7.4 R&D Health | 36 | 236 | 261 |
| 7.5 Health etc. | 4 792 | 4 684 | 5 070 |
| 8. Recreation, culture and religion | 28 711 | 28 244 | 28 151 |
| 8.1 Recreational and sporting services | 8 152 | 7 658 | 7 459 |
| 8.2 Cultural services | 11 811 | 11 909 | 11 936 |
| 8.3 Religious and other community services | 7 813 | 7 761 | 7 973 |
| 8.4 Recreation, culture and religion etc. | 935 | 916 | 783 |
| 9. Education | 130 958 | 139 699 | 138 600 |
| 9.1 Primary education | 66 322 | 68 947 | 69 323 |
| 9.2 Youth-level education | 27 003 | 30 987 | 30 860 |
| 9.3 Higher education | 23 903 | 25 443 | 26 909 |
| 9.4 Adult and supplementary education | 9 256 | 9 582 | 7 099 |
| 9.5 Education etc. | 4 473 | 4 740 | 4 410 |
| 10. Social protection | 417 293 | 444 032 | 449 979 |
| 10.1 Sickness and disability | 100 832 | 104 999 | 104 238 |
| 10.2 Old age | 127 940 | 135 880 | 143 372 |
| 10.3 Family and children | 93 705 | 96 337 | 93 970 |
| 10.4 Unemployment | 50 501 | 59 918 | 59 515 |
| 10.5 Housing | 11 630 | 12 224 | 12 741 |
| 10.6 Social exclusion n.e.c. | 22 280 | 24 332 | 25 909 |
| 10.7 Social protection etc. | 10 406 | 10 340 | 10 232 |

www.statbank.dk/off23 and off23b

Table 395 Expenditure of general government and its subsectors by function. 2011*

| Expenditure | Central government | Social security funds | Counties | Municipalities | Transfers within general government sector | General government sector |
|--|--------------------|-----------------------|----------------|----------------|--|---------------------------|
| | DKK mio. | | | | | |
| Total | 764 663 | 61 568 | 123 062 | 562 739 | 480 509 | 1 031 523 |
| 1. General public services | 318 465 | 3 | 1 034 | 45 147 | 220 183 | 144 466 |
| 1.1 Executive and legislative organs, financial and fiscal affairs, ext. affairs | 40 002 | - | - | - 802 | 0 | 39 200 |
| 1.2 Foreign economic aid | 18 037 | - | - | 49 | 45 | 18 041 |
| 1.3 General services | 4 526 | - | - | - | 0 | 4 526 |
| 1.4 Basic research and R & D general public services | 15 986 | - | 10 | 38 | 25 | 16 009 |
| 1.5 General public services etc. | 213 | - | 234 | 21 702 | 213 | 21 936 |
| 1.6 Public debt transactions and transfers between diff. levels of govern. | 239 700 | 3 | 790 | 24 159 | 219 900 | 44 752 |
| 2. Defence | 24 518 | - | - | 272 | 0 | 24 789 |
| 2.1 Military defence etc. | 23 871 | - | - | - | 0 | 23 871 |
| 2.2 Civil defence | 647 | - | - | 272 | 0 | 918 |
| 3. Public order and safety | 18 602 | - | - | 1 757 | 0 | 20 358 |
| 3.1 Police services | 10 716 | - | - | - | 0 | 10 716 |
| 3.2 Fire protection services | 0 | - | - | 1 757 | 0 | 1 757 |
| 3.3 Law courts | 4 153 | - | - | - | 0 | 4 153 |
| 3.4 Prisons | 3 390 | - | - | - | 0 | 3 390 |
| 3.5 Public order and safety etc. | 343 | - | - | - | 0 | 343 |
| 4. Economic affairs | 35 573 | - | 2 439 | 23 770 | 267 | 61 515 |
| 4.1 General economic, commercial and labour affairs | 11 160 | - | 445 | 6 234 | 131 | 17 708 |
| 4.2 Agriculture, forestry, fishing and hunting | 2 414 | - | - | - | 0 | 2 414 |
| 4.3 Fuel and energy | 169 | - | - | 411 | 0 | 580 |
| 4.4 Mining, manufacturing and construction | 136 | - | - | 0 | 0 | 136 |
| 4.5 Transport, communication, other industries | 19 489 | - | 1 615 | 17 120 | 135 | 38 089 |
| 4.6 R & D Economic affairs | 1 579 | - | - | - | 0 | 1 579 |
| 4.7 Economic affairs etc. | 626 | - | 379 | 5 | 0 | 1 009 |
| 5. Environmental protection | 4 168 | - | 462 | 3 818 | 42 | 8 406 |
| 5.1 Waste and waste water management, pollution abatement | 1 010 | - | 415 | 236 | 20 | 1 641 |
| 5.2 Protection of biodiversity and landscape | 1 675 | - | - | 812 | 9 | 2 478 |
| 5.3 Environmental protection etc. | 1 483 | - | 47 | 2 769 | 11 | 4 288 |
| 6. Housing and community amenities | 3 674 | - | 0 | 3 060 | 330 | 6 404 |
| 6.1 Housing development | 3 161 | - | 0 | 3 060 | 330 | 5 891 |
| 6.2 Housing and community amenities etc. | 513 | - | - | - | 0 | 513 |
| 7. Health | 3 283 | - | 112 125 | 35 797 | 2 349 | 148 856 |
| 7.1 Medical products, appliances and equipment | 432 | - | 7 078 | 1 275 | 368 | 8 417 |
| 7.2 Outpatient services | 370 | - | 14 494 | 9 417 | 74 | 24 207 |
| 7.3 Hospital services | 625 | - | 87 301 | 24 868 | 1 893 | 110 901 |
| 7.4 R & D Health | 261 | - | 0 | 11 | 11 | 261 |
| 7.5 Health etc. | 1 594 | - | 3 252 | 226 | 2 | 5 070 |
| 8. Recreation, culture and religion | 13 880 | - | 36 | 14 938 | 703 | 28 151 |
| 8.1 Recreational and sporting services | 854 | - | - | 6 616 | 11 | 7 459 |
| 8.2 Cultural services | 4 654 | - | 36 | 7 925 | 679 | 11 936 |
| 8.3 Religious and other community services | 7 590 | - | - | 396 | 13 | 7 973 |
| 8.4 Recreation, culture and religion etc. | 783 | - | - | - | 0 | 783 |
| 9. Education | 77 516 | 395 | 118 | 65 531 | 4 960 | 138 600 |
| 9.1 Primary education | 12 450 | - | 0 | 60 911 | 4 038 | 69 323 |
| 9.2 Youth-level education | 30 946 | - | 0 | 8 | 94 | 30 860 |
| 9.3 Higher education | 27 044 | - | 15 | - 136 | 14 | 26 909 |
| 9.4 Adult and supplementary education | 4 992 | 395 | 0 | 2 500 | 788 | 7 099 |
| 9.5 Education etc. | 2 083 | - | 102 | 2 248 | 23 | 4 410 |
| 10. Social protection | 264 983 | 61 170 | 6 850 | 368 650 | 251 674 | 449 979 |
| 10.1 Sickness and disability | 35 362 | - | 3 033 | 102 417 | 36 574 | 104 238 |
| 10.2 Old age | 127 839 | - | 1 998 | 120 673 | 107 138 | 143 372 |
| 10.3 Family and children | 28 972 | - | 1 319 | 78 763 | 15 084 | 93 970 |
| 10.4 Unemployment | 50 431 | 60 320 | - | 24 138 | 75 374 | 59 515 |
| 10.5 Housing | 8 517 | - | - | 12 708 | 8 484 | 12 741 |
| 10.6 Social exclusion n.e.c. | 12 400 | 759 | 153 | 21 517 | 8 920 | 25 909 |
| 10.7 Social protection etc. | 1 462 | 91 | 348 | 8 433 | 102 | 10 232 |

| Table 396 | Subsidies | |
|--|---------------|---------------|
| | 2010* | 2011* |
| | DKK mio. | |
| Subsidies, total | 52 223 | 53 930 |
| Analysed by recipients: | | |
| Subsidies to public quasi corporations | 13 791 | 13 463 |
| Subsidies to other enterprises | 30 750 | 32 545 |
| Subsidies to EU schemes | 7 683 | 7 922 |
| Analysed by kind and scheme: | | |
| 1. Subsidies on products, total | 15 757 | 15 099 |
| a. EU schemes, total | 348 | 140 |
| Of which: Export subsidy schemes | 133 | 29 |
| Other EU schemes | 215 | 112 |
| b. Danish schemes, total | 15 409 | 14 959 |
| Of which: Railways | 8 490 | 8 255 |
| Local government buses, etc. | 3 284 | 3 243 |
| 2. Other subsidies on production, total | 36 467 | 38 831 |
| a. EU schemes, total | 7 335 | 7 782 |
| b. Danish schemes, total | 29 132 | 31 049 |
| Of which: Interest subsidies | 3 458 | 2 918 |
| Other private enterprises | 18 431 | 20 280 |
| Analysed by source of finance: | | |
| a. EU schemes, total | 7 683 | 7 922 |
| EU share of EU schemes, total | 7 399 | 7 427 |
| Danish share of EU schemes, total | 283 | 495 |
| b. Danish schemes, total | 44 541 | 46 008 |
| c. Financed by Denmark, total | 44 824 | 46 503 |

www.statbank.dk/off17

Table 397 Current transfers to households from the general government sector

| | 2010* | 2011* |
|--|----------------|----------------|
| | DKK mio. | |
| Current transfers, total | 303 691 | 311 643 |
| Social benefits other than social transfers in kind | 296 911 | 306 093 |
| Civil servants' pensions | 21 967 | 22 582 |
| Old-age and early retirement pensions | 94 060 | 100 996 |
| Ordinary and raised early retirement pensions | 3 426 | • |
| Higher and mid-early retirement pensions | 36 322 | 40 535 |
| Personal allowance | 1 409 | 1 435 |
| Special pension schemes | 204 | 200 |
| Early retirement pay | 21 345 | 20 281 |
| Unemployment benefit | 18 839 | 18 929 |
| Cash benefits under the Social Assistance Act | 13 418 | 14 466 |
| Gross rehabilitation benefit | 2 768 | 2 426 |
| Sickness and maternity benefit | 24 933 | 24 594 |
| Funeral benefit | 141 | 135 |
| Child and youth allowances | 4 030 | 4 076 |
| Sabbatical leave, child care | 105 | 17 |
| Subsidies to free seat in day-care institutions | 2 516 | 2 584 |
| Family allowance | 14 728 | 14 517 |
| Compensations and presentations to victims of the occupation | 366 | 330 |
| Housing subsidies | 12 184 | 12 701 |
| Compensation for lost earnings | 1 268 | 753 |
| The Employees' Guarantee Fund | 668 | 759 |
| Education grants | 14 823 | 16 171 |
| Education benefit as substitution for employment quotation | 3 802 | 3 627 |
| Other transfers | 3 590 | 3 979 |
| Other current transfers, total | 6 780 | 5 550 |
| Transportation | 1 474 | 1 304 |
| Indexation | 1 444 | 1 530 |
| Free process and legal aid | 425 | 451 |
| Other transfers | 3 436 | 2 264 |

www.statbank.dk/off10 and off10B

Table 398 Total taxation

| | 2010* | 2011* |
|---|----------------|----------------|
| | DKK mio. | |
| Total taxation | 837 532 | 862 535 |
| Distribution by type of tax: | | |
| Income taxes, total | 511 919 | 526 681 |
| Personal income tax | 427 087 | 439 021 |
| State income tax | 123 105 | 128 821 |
| Municipality income tax | 194 227 | 200 790 |
| Church tax | 5 629 | 5 801 |
| Special contribution to labour market funds | 80 797 | 80 651 |
| Tax on imp. income from owner-occupied dwelling | 12 622 | 12 772 |
| Other personal income taxes | 10 707 | 10 187 |
| Corporation tax | 48 161 | 50 309 |
| Real interest tax | 36 670 | 37 351 |
| Compulsory contrib. to social-security schemes | 17 687 | 18 211 |
| Social contributions from employees | 16 772 | 17 220 |
| Social contributions from employers | 914 | 991 |
| Other labour market contributions | 4 160 | 4 860 |
| Labour market contributions from employers | 4 160 | 4 860 |
| Taxes on wealth, real property, etc. | 38 475 | 40 095 |
| Inheritance tax and gift tax | 3 779 | 4 694 |
| Motor vehicle weight duty | 10 535 | 10 382 |
| Taxes on real property | 24 161 | 25 018 |
| Property release and surrender tax | 0 | 0 |
| Taxes on goods and services | 265 149 | 272 537 |
| VAT | 173 114 | 178 953 |
| Tax on wage totals | 5 115 | 5 761 |
| Customs and import duties | 3 241 | 3 249 |
| Taxes on specific goods | 71 982 | 73 262 |
| Vehicle registration duty | 13 523 | 13 562 |
| Energy taxes | 40 039 | 41 139 |
| Pollution duties | 1 921 | 2 285 |
| Tobacco duties | 8 339 | 7 495 |
| Duties on beer, wine and spirits | 2 989 | 3 123 |
| Other taxes on specific goods | 5 171 | 5 657 |
| Taxes on specific transactions | 5 748 | 5 142 |
| Stamp duty | 5 686 | 5 060 |
| Other taxes on specific transactions | 62 | 82 |
| Taxes on specific services | 5 759 | 6 017 |
| Turnover tax on football pools etc. | 1 087 | 1 095 |
| Tax on insurance of vehicles and leisure craft | 1 975 | 1 854 |
| Other taxes on specific services | 2 698 | 3 068 |
| Other duties | 189 | 152 |
| Other production taxes | 143 | 151 |
| Distribution by receiving sub-sector | | |
| Central government | 593 603 | 610 883 |
| Social security funds | 17 518 | 18 008 |
| Municipalities | 223 137 | 230 362 |
| Supranational authorities (EU) | 3 275 | 3 282 |

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Table 399 Taxation by national accounts distribution

| | 2010* | 2011* |
|--|----------------|----------------|
| | DKK mio. | |
| Total taxation | 837 532 | 862 535 |
| National accounts distribution: | | |
| Danish schemes | | |
| Taxes on production and imports | 292 783 | 301 594 |
| Current taxes on income, wealth etc. | 520 008 | 534 753 |
| Social contributions | 17 687 | 18 211 |
| Capital taxes | 3 779 | 4 694 |
| EU schemes | | |
| Taxes on production and imports | 3 275 | 3 282 |
| | per cent | |
| Tax incidence¹, total | 47.7 | 48.3 |
| Taxes on production and imports | 16.9 | 17.1 |
| Current taxes on income, wealth, etc. | 29.6 | 29.9 |
| Compulsory contribution to social security | 1.0 | 1.0 |
| Taxes on capital | 0.2 | 0.3 |

¹ Taxes and duties in percentage of gross domestic product.

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Table 400 Bilateral official aid to developing countries. 2010*

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

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

Table 401 Danish official aid to developing countries

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

Source: Danish Ministry of Foreign Affairs, DANIDA