

**Table 5.A.1a**  
**Principal Components of General Government Expenditure,<sup>a</sup> 1960–1980**

	(percent of GDP; according to old SNA*)															
	a. = (1) + (2)						b.									
Total expenditure	Domestic expenditure	Domestic expenditure (1)	Domestic			(2)		Transfers for payments	Nominal interest payments	Direct subsidies	Credit subsidies	External expenditure	Direct defense imports	Advance payments on defense imports	Nominal interest payments	Other
			Domestic civilian consumption	Domestic defense expenditure (net)	General investment	Domestic and other expenditure	Domestic interest payments									
1960	28.6	26.0	17.7	8.8	5.3	3.6	8.3	4.1	0.3	4.0	-0.1	2.6	0.7	-	1.0	0.9
1961	28.1	25.3	17.5	8.6	5.3	3.7	7.9	4.1	0.3	3.7	-0.3	2.8	0.7	-	1.2	0.9
1962	29.0	24.9	18.0	8.5	5.4	4.1	7.0	4.5	0.3	2.4	-0.3	4.1	1.1	-	1.4	1.6
1963	28.9	25.1	17.5	7.9	5.4	4.1	7.6	4.4	1.0	2.2	0.1	3.8	1.0	-	1.3	1.4
1964	29.8	26.5	18.0	8.2	4.9	4.8	8.6	4.6	1.1	2.3	0.5	3.3	1.0	-	1.2	1.1
1965	30.8	27.9	18.9	8.7	5.1	5.1	9.0	5.1	1.0	2.1	0.7	2.9	0.9	-	1.0	1.0
1966	33.8	30.8	20.5	10.2	5.9	4.4	10.3	6.0	0.9	2.5	0.9	3.0	0.9	-	1.0	1.0
1967	37.5	34.2	22.6	9.7	8.8	4.0	11.7	7.1	1.0	3.0	0.6	3.3	0.9	-	1.2	1.3
1968	45.5	41.2	27.0	10.2	11.6	5.1	14.3	8.5	1.1	3.8	0.9	4.3	1.2	-	1.5	1.8
1969	46.6	41.6	27.1	9.0	12.4	5.6	14.5	8.6	1.6	3.5	0.9	5.0	1.6	-	1.5	2.1
1970	58.9	44.4	27.9	9.4	13.7	4.7	16.4	9.2	1.9	4.0	1.4	14.6	11.4	-	1.7	1.5
1971	59.0	47.7	28.5	9.5	14.3	4.7	19.2	9.5	2.6	5.5	1.6	11.3	8.8	-	1.2	1.4
1972	58.9	48.2	28.1	9.3	12.1	6.8	20.1	9.9	2.9	4.8	2.5	10.8	8.2	-	1.3	1.2
1973	73.7	54.0	29.6	9.7	14.6	5.2	24.4	11.4	3.4	6.2	3.4	19.6	17.0	-	1.2	1.5
1974	74.9	60.1	32.4	9.6	17.4	5.5	27.7	13.5	3.4	6.3	4.4	14.8	12.4	-	1.6	0.8
1975	80.1	61.4	30.6	9.3	16.2	5.0	30.8	14.7	4.2	6.7	5.4	18.7	16.2	-	1.5	0.8
1976	79.6	62.4	28.8	9.9	14.7	4.3	33.6	16.4	4.6	6.9	5.7	17.3	14.0	-	1.8	1.4
1977	76.1	63.4	28.5	11.0	13.8	3.7	34.9	16.6	4.7	7.4	6.2	12.7	9.0	-	2.5	1.2
1978	77.6	60.5	27.9	10.8	13.1	4.1	32.6	16.4	5.9	3.7	6.6	17.1	12.7	-	3.1	1.3
1979	75.5	64.0	29.7	11.9	13.5	4.3	34.2	16.0	6.8	3.9	7.7	11.6	7.5	-	3.2	0.8
1980	75.9	61.6	26.6	10.4	13.6	2.5	35.1	18.5	6.9	2.8	7.0	14.3	9.6	1.0	3.2	0.7

**Table 5.A.1a (continued)**  
**Principal Components of General Government Expenditure, 1980–1999**  
 (percent of GDP; according to new SNA\*)

	a. = (1) + (2)		b.													
	Total expenditure	Domes-tic expenditure (1)	of which Domestic civilian consumption	Domes-tic defense expenditure (net)	General investment	Domes-tic and other expenditure (2)	of which Trans-fer payments	Nominal interest payments	Direct subsidies <sup>b</sup>	Credit subsidies	External debture imports <sup>c</sup>	of which Direct defense imports <sup>c</sup>	Advance payments on interest	Nominal interest payments	Other	
1980	75.3	63.0	33.4	17.4	13.5	2.5	29.6	12.5	7.5	2.9	6.7	12.3	7.9	0.9	3.1	0.4
1981	77.1	65.9	33.6	17.3	13.9	2.4	32.3	11.5	7.9	7.6	5.3	11.2	9.2	-2.3	3.6	0.7
1982	73.1	62.6	34.0	16.9	14.5	2.5	28.7	11.7	7.5	5.7	3.7	10.5	5.4	0.3	3.9	0.8
1983	67.9	59.3	32.8	16.8	13.6	2.4	26.5	11.2	6.7	5.6	3.0	8.6	3.6	0.5	3.9	0.7
1984	72.4	60.6	32.7	17.2	13.5	2.0	27.9	11.0	7.8	6.0	3.1	11.8	5.8	0.3	5.1	0.7
1985	67.8	54.1	29.4	15.5	12.0	1.8	24.7	10.6	7.5	4.6	2.0	13.7	6.8	0.6	5.7	0.6
1986	62.7	51.9	28.1	15.2	10.8	2.1	23.8	11.7	7.7	3.0	1.4	10.8	3.7	2.2	4.5	0.5
1987	60.2	51.3	28.4	15.1	10.7	2.5	23.0	11.7	6.9	3.0	1.4	8.9	6.5	-2.1	3.9	0.6
1988	59.3	52.2	28.9	15.8	10.4	2.7	23.3	12.7	6.3	3.3	1.0	7.1	4.3	-1.1	3.4	0.4
1989	58.6	52.6	29.0	16.1	10.2	2.7	23.6	13.4	6.6	2.9	0.7	6.0	2.2	0.4	3.0	0.4
1990	57.9	51.9	29.5	16.6	10.1	2.8	22.5	13.0	6.6	2.3	0.5	5.9	2.6	0.4	2.6	0.4
1991	58.2	52.2	29.3	16.6	9.2	3.5	22.9	14.4	6.1	2.0	0.4	6.0	2.9	0.4	2.3	0.4
1992	57.9	53.4	29.2	16.6	9.0	3.6	24.2	16.1	5.5	2.2	0.3	4.5	2.0	-0.1	2.1	0.5
1993	57.2	52.0	28.4	16.5	8.1	3.8	23.6	16.2	5.4	1.8	0.3	5.2	3.1	-0.4	2.0	0.5
1994	55.0	50.8	29.4	17.9	7.9	3.6	21.4	14.6	4.9	1.7	0.2	4.2	1.9	0.0	2.0	0.3
1995 <sup>a</sup>	56.2	52.7	31.4	20.1	7.7	3.6	21.3	14.8	5.1	1.3	0.1	3.5	1.3	0.0	1.9	0.3
1996	55.2	51.5	31.5	20.3	7.5	3.7	20.1	14.6	4.3	1.0	0.1	3.6	1.6	0.0	1.8	0.2
1997	54.0	50.4	30.4	20.0	7.3	3.1	20.0	14.6	4.4	0.9	0.1	3.6	1.7	0.0	1.7	0.3
1998	54.3	50.4	30.5	19.8	7.1	3.5	19.9	14.5	4.5	0.9	0.0	3.9	1.8	0.0	1.8	0.3
1999	54.4	49.9	30.1	19.8	7.2	3.1	19.8	14.7	4.3	0.8	0.0	4.5	2.0	0.0	2.2	0.3
(NIS million, current prices)	222,765	204,276	123,250	81,118	29,553	12,579	81,026	60,112	17,508	3,340	66	18,489	8,263	0	9,196	1,030

\* SNA - System of National Accounts.

<sup>a</sup> Including an expenditure of 1.5 percent of GDP due to the National Health Insurance Law (see chapter 5 in the 1995 Annual Report).

<sup>b</sup> From 1992 including mortgage subsidy. The total mortgage subsidy in 1999 was NIS 1,993 million.

<sup>c</sup> Direct defense imports—without tax.

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.1b**  
**Principal Components of General Government Receipts, 1960–1980**

	(percent of GDP, according to old SNA*)													
	a.					b.								
	Total receipts	Domestic receipts	Taxes	From property	Transfers	Imputed pensions	Depreciation	External receipts	Interest	Inter-governmental transfers	Transfers to national & nonprofit institutions	Total general govt. deficit (-)	Domestic (-)	External (-)
1960	34.4	27.9	23.7	1.4	1.9	0.4	0.5	6.5	0.4	3.4	2.8	5.8	1.8	3.9
1961	34.5	28.8	24.6	1.4	1.8	0.4	0.5	5.8	0.3	3.0	2.4	6.5	3.5	3.1
1962	34.6	28.7	24.8	1.0	1.8	0.4	0.7	6.0	0.7	2.5	2.7	5.6	3.8	1.8
1963	33.6	29.0	24.9	1.2	1.9	0.4	0.7	4.6	0.6	1.4	2.6	4.7	3.9	0.8
1964	33.8	30.2	25.8	1.3	2.0	0.4	0.8	3.5	0.5	1.0	2.1	4.1	3.7	0.3
1965	32.6	29.2	25.0	1.3	1.8	0.4	0.8	3.3	0.6	0.6	2.1	1.8	1.4	0.3
1966	33.4	30.8	26.0	1.4	2.1	0.5	0.8	2.6	0.6	0.1	2.0	-0.3	0.0	-0.4
1967	36.3	29.4	24.5	1.4	2.0	0.5	0.9	7.0	0.8	0.0	6.2	-1.2	-4.9	3.7
1968	38.6	33.9	28.7	1.4	2.3	0.6	1.0	4.6	1.1	0.0	3.5	-7.0	-7.3	0.4
1969	40.4	36.0	30.4	1.7	2.4	0.5	1.0	4.3	0.7	0.4	3.3	-6.2	-5.6	-0.6
1970	46.7	42.7	36.2	2.3	2.5	0.6	1.1	3.9	0.3	0.2	3.5	-12.2	-1.7	-10.6
1971	50.1	46.6	40.4	2.0	2.5	0.6	1.1	3.4	0.5	0.4	2.6	-8.9	-1.1	-7.9
1972	48.1	44.1	37.9	2.3	2.3	0.5	1.2	4.0	0.1	1.1	2.8	-10.8	-4.0	-6.7
1973	60.1	43.5	38.3	1.3	2.1	0.7	1.4	16.5	1.0	8.9	6.6	-13.6	-10.5	-3.1
1974	56.2	47.2	41.6	1.6	2.0	0.6	1.5	8.9	1.1	5.4	2.5	-18.7	-12.8	-5.8
1975	59.1	47.1	40.9	1.7	2.2	0.6	1.5	12.0	0.9	7.9	3.2	-21.0	-14.3	-6.7
1976	69.7	55.0	47.7	2.4	2.5	0.6	1.7	14.7	0.8	10.7	3.2	-9.9	-7.4	-2.5
1977	61.6	52.0	45.4	2.1	2.2	0.7	1.9	9.6	0.6	6.7	2.3	-14.4	-11.3	-3.1
1978	60.5	49.8	43.1	1.9	1.9	0.7	2.0	10.8	1.0	7.6	2.2	-17.1	-10.7	-6.2
1979	65.3	53.1	45.5	2.9	1.9	0.7	2.0	12.2	1.7	8.7	1.7	-10.3	-10.9	0.7
1980	61.1	49.8	42.7	3.3	1.4	0.7	1.7	11.3	1.4	8.0	1.8	-14.8	-11.9	-3.0

**Table 5.A.1b (continued)**  
**Principal Components of General Government Receipts, 1980–1999**  
 (percent of GDP, according to new SNA\*)

	a.						
	Total receipts	Domestic receipts	of which Taxes	From property <sup>b</sup>	Transfers	Imputed pensions	Depreciation
1980	62.0	50.2	41.4	4.9	1.2	1.0	1.7
1981	59.6	48.9	40.4	4.4	1.4	1.0	1.7
1982	60.4	51.9	42.3	4.6	2.2	0.9	1.8
1983	61.4	50.4	42.3	3.1	2.5	0.9	1.6
1984	57.9	41.3	35.5	1.8	1.3	1.0	1.7
1985	68.8	47.6	42.5	1.4	1.2	0.8	1.7
1986	66.6	50.8	45.4	1.1	1.7	1.1	1.7
1987	60.4	49.8	44.1	0.9	2.0	1.1	1.7
1988	56.8	48.2	42.0	1.3	2.1	1.1	1.7
1989	53.1	44.7	38.3	1.2	2.4	1.1	1.7
1990	53.0	44.3	37.6	1.4	2.3	1.3	1.6
1991	53.4	44.3	37.6	1.4	2.5	1.3	1.5
1992	53.0	45.3	38.5	1.4	2.8	1.2	1.4
1993	52.6	45.7	38.6	1.1	3.3	1.2	1.4
1994	51.5	46.1	39.3	1.1	3.1	1.3	1.3
1995 <sup>a</sup>	51.4	46.8	39.8	1.4	3.0	1.5	1.2
1996	49.7	44.9	38.5	1.1	2.7	1.4	1.2
1997	49.9	45.0	39.7	0.3	2.4	1.4	1.2
1998	50.7	45.3	39.5	0.6	2.7	1.4	1.2
1999	49.7	44.4	39.5	-0.2	2.6	1.4	1.2
(NIS million, current prices)							
1999	203,324	181,623	161,449	-709	10,460	5,601	4,822

**Table 5.A.1b (continued)**  
**Principal Components of General Government Receipts, 1980–1999**  
 (percent of GDP, according to old SNA\*)

	b.												
	Transfers					Debt							
	External receipts	Interest of which	governmental transfers	Transfers to national & nonprofit institutions	Total general govt. deficit (-)	Domestic (-)	External (-)	Excl. local authorities	Incl. local authorities	Internal, excluding local authorities	Local authorities		
1980	11.8	1.5	8.0	2.2	-13.3	-12.8	-0.5						
1981	10.6	1.8	6.3	2.5	-17.5	-17.0	-0.6						
1982	8.6	1.9	4.9	1.8	-12.7	-10.8	-1.9						
1983	11.0	1.6	7.7	1.7	-6.5	-8.9	2.4	268.3	125.2	80.2	2.9	42.1	
1984	16.6	1.4	13.3	1.9	-14.5	-19.4	4.8	288.0	148.2	94.3	3.1	50.8	
1985	21.2	1.1	18.0	2.0	1.0	-6.5	7.6	205.3	157.7	107.4	3.2	47.1	
1986	15.8	1.0	12.9	1.9	3.9	-1.0	4.9	167.2	147.2	109.1	3.0	35.0	
1987	10.6	0.8	8.4	1.4	0.1	-1.5	1.7	148.7	123.3	94.1	2.7	26.6	
1988	8.6	0.8	6.6	1.2	-2.4	-4.0	1.5	151.6	129.6	100.2	2.7	26.8	
1989	8.4	1.0	6.1	1.3	-5.5	-7.9	2.4	153.5	132.4	105.9	3.2	23.3	
1990	8.8	1.1	6.1	1.5	-4.8	-7.6	2.8	144.5	122.3	100.0	3.7	18.6	
1991	9.1	1.3	6.5	1.4	-4.7	-7.9	3.2	129.5	109.8	88.6	3.6	17.5	
1992	7.6	0.9	5.5	1.2	-4.9	-8.1	3.1	125.9	103.5	79.3	3.6	20.5	
1993	6.9	0.6	5.1	1.3	-4.6	-6.3	1.7	126.0	101.3	76.9	4.0	20.5	
1994	5.4	0.3	3.9	1.1	-3.5	-4.6	1.2	118.1	92.5	69.4	3.9	19.3	
1995 <sup>a</sup>	4.6	0.5	3.0	1.1	-4.8	-5.9	1.1	111.8	89.9	69.4	3.8	16.8	
1996	4.7	0.5	3.3	1.0	-5.5	-6.6	1.1	109.5	89.7	72.4	3.7	13.6	
1997	4.9	0.8	3.3	0.9	-4.1	-5.4	1.3	107.1	88.3	79.3	3.7	5.4	
1998	5.4	1.1	3.4	0.9	-3.6	-5.0	1.5	111.2	88.3	80.2	3.6	4.4	
1999	5.3	1.0	3.4	0.9	-4.8	-5.5	0.8	106.0	87.8	80.3	3.4	4.2	
(NIS million, current prices)													
1999	21,701	4,124	13,958	3,619	-19,441	-22,653	3,212	433,806	367,124	335,654	14,006	17,464	

\* SNA - System of National Accounts.

<sup>a</sup> Including a receipt of 1.5 percent of GDP due to the National Health Insurance Law (see chapter 5 in the 1995 Annual Report).

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.2a**  
**General Government Receipts: Current and Capital Accounts, 1980-1999**

Year	Total receipts	(percent of GDP)										Unilateral capital transfers from abroad			
		Current account	From property	From interest	From abroad	Transfers from public	Indirect taxes on domestic production	Indirect taxes on civilian imports	Direct taxes and compulsory payments	National Insurance receipts	Inter-governmental transfers		National and non-profit institutions	Capital account	Capital transfer from public
1980	62.0	58.8	6.4	1.5	1.2	11.8	5.6	17.2	6.8	8.0	1.8	3.1	1.0	1.7	0.4
1981	59.6	56.1	6.3	1.8	1.2	10.3	6.3	16.6	7.1	6.3	1.9	3.5	1.1	1.7	0.6
1982	60.4	56.2	6.6	1.9	1.1	10.2	8.0	17.4	6.7	4.9	1.3	4.3	2.0	1.8	0.4
1983	61.4	57.1	4.7	1.6	1.2	10.9	8.5	16.7	6.2	7.7	1.3	4.3	2.2	1.6	0.4
1984	57.9	54.7	3.2	1.4	1.2	10.2	7.1	12.7	5.5	13.3	1.4	3.2	1.0	1.7	0.5
1985	68.8	65.5	2.5	1.1	1.0	13.0	7.1	16.2	6.2	18.0	1.5	3.3	1.1	1.7	0.5
1986	66.6	63.0	2.0	1.0	1.3	14.3	8.0	17.0	6.1	12.9	1.4	3.6	1.5	1.7	0.5
1987	60.4	56.5	1.8	0.8	1.3	14.0	8.3	16.2	5.6	8.4	1.1	3.8	1.8	1.7	0.3
1988	56.8	53.0	2.1	0.8	1.4	13.4	7.3	15.9	5.4	6.6	0.9	3.8	1.8	1.7	0.3
1989	53.1	49.0	2.2	1.0	1.4	13.4	5.5	14.1	5.3	6.1	0.9	4.1	2.1	1.7	0.3
1990	53.0	48.9	2.6	1.1	1.5	13.9	5.3	13.2	5.2	6.1	1.1	4.1	2.1	1.6	0.4
1991	53.4	49.3	2.7	1.3	1.5	14.5	5.9	12.3	4.9	6.5	1.0	4.2	2.3	1.5	0.4
1992	53.0	48.7	2.4	0.9	1.5	14.8	6.2	12.8	4.6	5.5	0.9	4.2	2.5	1.4	0.3
1993	52.6	47.8	1.7	0.6	1.4	14.1	5.9	13.9	4.6	5.1	1.0	4.8	3.1	1.4	0.3
1994	51.5	47.1	1.4	0.3	1.6	13.9	5.6	15.1	4.7	3.9	0.9	4.4	2.9	1.3	0.2
1995 <sup>a</sup>	51.4	47.2	1.9	0.5	1.7	13.9	5.6	14.6	5.7	3.0	0.8	4.2	2.8	1.2	0.2
1996	49.7	45.8	1.6	0.5	1.7	14.2	5.1	13.5	5.7	3.3	0.8	3.9	2.5	1.2	0.2
1997	49.9	46.4	1.1	0.8	1.6	14.5	4.6	14.7	5.9	3.3	0.7	3.5	2.2	1.2	0.2
1998	50.7	46.9	1.7	1.1	1.6	14.3	4.5	14.6	6.0	3.4	0.7	3.8	2.5	1.2	0.2
1999	49.7	46.0	0.8	1.0	1.6	14.3	4.7	14.4	6.1	3.4	0.7	3.7	2.3	1.2	0.2
(NIS million, current prices)															
1999	203,324	188,208	3,415	4,124	6,470	58,628	19,166	58,891	24,764	13,958	2,916	15,116	9,591	4,822	703

<sup>a</sup> Including receipt of 1.5 percent of GNP due to the National Health Insurance Law.



**Table 5.A.3a**  
**Direct Demand of the General Government, 1981-1999**

	(year-on-year volume change, percent) <sup>a</sup>										
	1. Total consumption	a. Total civilian consumption			b. Total defense consumption (net)				Total defense consumption (gross)		
		Labor input	Purchases	Depreciation	Defense consumption (net)	Total defense consumption (gross)	Labor input	Domestic purchases	Direct defense imports		
1981	4.7	2.1	1.5	5.8	3.3	7.5	7.9	4.8	21.3	17.0	
1982	-3.7	1.3	0.4	6.3	2.9	-8.9	-8.3	1.5	-33.6	6.2	
1983	-2.8	1.2	0.8	3.5	2.2	-7.5	-7.8	0.6	-30.9	-13.6	
1984	4.4	2.2	0.6	11.7	3.9	7.2	6.9	-2.4	35.2	0.0	
1985	2.0	-0.9	-1.3	0.1	3.4	5.4	5.1	-2.2	27.9	-2.1	
1986	-6.5	-0.9	-2.6	7.1	3.5	-13.0	-15.2	-5.4	-36.3	-72.1	
1987	12.3	3.4	0.8	14.6	8.4	23.8	24.2	9.1	94.7	58.5	
1988	-0.5	4.4	2.1	14.1	4.8	-5.7	-5.3	-5.5	-17.4	17.5	
1989	-5.2	3.4	2.7	5.8	3.5	-15.3	-15.0	-0.5	-42.9	1.6	
1990	9.1	9.2	2.7	18.0	82.2	9.0	9.5	6.3	17.8	29.1	
1991	4.1	5.5	4.9	8.2	3.3	2.2	3.1	-7.5	24.7	35.9	
1992	2.3	7.4	4.4	18.6	2.2	-5.4	-6.4	5.3	-25.7	-32.6	
1993	3.4	2.0	3.3	-1.4	1.2	5.7	4.6	-11.0	40.1	-34.9	
1994	1.1	7.5	5.8	13.6	2.5	-9.4	-9.1	0.5	-31.4	7.4	
1995	6.7	12.9	3.9	45.8	4.1	-3.1	-2.8	1.1	-11.4	9	
1995 <sup>c</sup>	1.2	4.0		4.2							
1996	5.1	4.3	3.7	6.0	3.8	6.9	6.2	5.9	25.2	-16.7	
1997	1.9	2.3	2.3	2.1	4.1	1.1	1.1	-0.3	5.6	-1.0	
1998	2.0	1.9	0.8	4.0	3.7	2.4	2.1	1.1	8.2	-7.9	
1999	3.9	3.0	3.1	2.7	3.7	5.7	5.7	10.6	9.3	5.0	
(NIS million, current prices)											
1999	121,132	82,065	55,239	22,004	4,822	39,067	39,801	13,631	9,954	734	

**Table 5.A.3a (continued)**  
**Direct Demand of the General Government, 1981–1999**

	(year-on-year volume change, percent) <sup>a</sup>									
	2. Total domestic consumption (net)	Domestic civilian consumption <sup>b</sup>	Domestic defense consumption (net)	Domestic defense consumption (gross)	Domestic component in sales abroad <sup>c</sup>	3. Investments in principal industries	4. Total demand (net)	of which Domestic demand (net)	5. Government-initiated construction	6. Domestic demand including construction <sup>d</sup>
1981	1.8	2.3	0.9	1.3	17.0	-1.8	4.4	1.6	-2.7	1.2
1982	3.3	1.2	6.5	6.5	6.2	1.9	-3.5	3.2	-8.3	2.2
1983	1.1	1.2	1.0	0.6	-13.6	5.8	-2.4	1.4	-16.7	-0.1
1984	1.2	2.1	-0.2	-0.2	0.0	-13.6	3.5	0.4	21.8	1.9
1985	-1.7	-1.1	-2.7	-2.6	-2.1	-8.0	1.5	-2.0	-55.1	-6.3
1986	-2.0	-0.6	-4.3	-5.8	-72.1	18.9	-5.6	-1.1	-57.5	-3.3
1987	3.1	3.4	2.6	2.9	58.5	8.5	12.1	3.4	1.7	3.3
1988	3.4	4.6	1.5	1.7	17.5	33.7	1.1	5.1	-3.1	5.0
1989	1.3	3.3	-2.1	-2.1	1.6	0.2	-4.9	1.2	8.6	1.3
1990	8.5	9.3	6.9	7.2	29.1	18.4	9.7	9.2	183.5	12.1
1991	2.2	5.4	-3.8	-3.3	35.9	31.1	6.0	4.4	283.7	16.2
1992	5.5	7.3	1.6	0.9	-32.6	15.1	3.4	6.4	-15.0	3.4
1993	-0.4	1.8	-5.0	-5.4	-34.9	12.9	4.3	1.0	-60.4	-6.1
1994	5.3	7.6	0.1	0.2	7.4	8.7	1.9	5.7	-29.5	4.0
1995	8.9	13.1	0.1	0.2	9.0	0.3	5.8	7.6	46.6	9.0
1995 <sup>e</sup>	2.7	4.0					1.1	2.4		4.0
1996	3.8	4.4	2.1	1.9	-16.7	10.3	5.7	4.6	15.7	5.0
1997	1.7	2.5	-0.2	-0.2	-1.0	-12.0	0.3	0.1	-7.1	-0.3
1998	1.4	1.7	0.5	0.4	-7.9	16.3	3.5	3.0	-16.9	2.1
1999	3.4	3.0	4.6	4.6	5.0	-9.3	2.4	1.9	-28.8	0.8
(NIS million, current prices)										
1999	110,671	81,118	29,553	29,847	294	12,579	133,711	123,250	2,997	126,247

<sup>a</sup> Real rate of change (base year is 1990).

<sup>b</sup> The difference between total civilian and domestic civilian consumption of general government is 'other expenditure' (public civilian consumption abroad).

<sup>c</sup> The domestic component of sales abroad; this is assumed to be 40 percent (on the basis of the long-term average ratio of domestic purchases, excluding construction, to total purchases).

<sup>d</sup> In the short term this has a direct effect on demand, and in the long term on supply too.

<sup>e</sup> Without the effect of the National Health Insurance Law.

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.3b**  
**Direct Demand of the General Government, 1981-1999**

	(year-on-year price change, percent) <sup>a</sup>										
	1. Total consumption	a. Total civilian consumption	Labor input	Purchases	Depreciation	b. Total defense consumption (net)	Total defense consumption (gross)	Labor input	Domestic purchases	Direct defense imports	Sales abroad
1981	134.4	129.2	137.0	90.5	131.3	136.6	137.0	142.6	134.1	126.7	158.2
1982	116.2	120.2	115.2	137.8	126.5	116.5	114.2	116.7	131.6	114.8	62.0
1983	144.6	152.8	158.5	138.5	131.5	140.7	141.1	140.6	139.3	161.4	145.1
1984	410.3	394.2	412.1	308.7	387.5	421.7	421.6	402.0	390.3	457.0	392.8
1985	250.2	243.5	220.6	346.4	262.5	252.3	253.1	234.2	246.1	247.3	268.4
1986	41.5	52.5	57.3	32.5	48.4	34.8	39.3	70.2	33.8	37.2	437.2
1987	25.4	23.0	25.5	11.7	19.5	25.0	25.4	34.4	15.5	11.9	18.8
1988	16.1	23.9	27.7	12.9	17.6	10.3	11.2	25.8	12.5	3.7	17.3
1989	19.2	20.1	20.4	19.9	18.5	20.0	20.7	23.8	21.0	21.9	20.8
1990	16.4	16.4	22.5	18.1	-36.7	16.4	13.4	11.8	14.2	13.7	-40.6
1991	21.1	21.5	23.4	16.6	18.9	20.9	20.9	21.2	22.6	17.0	16.0
1992	11.8	11.5	14.3	5.1	10.8	13.5	13.2	14.3	14.3	11.3	10.2
1993	12.1	12.1	13.3	7.4	10.2	11.7	11.5	9.2	9.9	15.3	8.3
1994	18.5	22.2	23.8	24.5	8.5	14.3	14.2	24.7	9.7	7.6	7.8
1995	14.8	15.0	15.3	20.1	11.2	13.0	12.9	19.4	10.4	0.7	8.0
1995	14.9	15.2	10.8								
1996	12.0	12.5	14.6	8.8	7.0	10.9	10.8	12.2	10.2	9.0	7.5
1997	8.1	7.9	8.0	8.1	7.1	8.4	8.4	7.9	9.9	7.3	7.1
1998	6.4	6.1	7.3	3.4	5.6	6.9	6.9	6.2	6.8	8.5	6.5
1999	5.7	5.6	5.4	6.2	5.7	5.9	5.9	5.3	6.0	6.7	6.4
(NIS million, current prices)											
1999	110,342	75,442	50,863	20,178	4,401	34,900	35,557	15,400	11,624	8,533	657

**Table 5.A.3b (continued)**  
**Direct Demand of the General Government, <sup>a</sup> 1981–1999**

	(year-on-year price change, percent)									
	2. Total domestic consumption (net)	Domestic civilian consumption <sup>a</sup>	Domestic defense consumption (net)	Domestic defense consumption (gross)	Domestic component in sales abroad <sup>b</sup>	3. Investments in principal industries	4. Total demand (net)	of which Domestic demand (net)	5. Government-initiated construction <sup>c</sup>	6. Domestic demand including construction <sup>c</sup>
1981	133.6	129.5	139.4	139.6	158.2	138.9	134.4	133.8	132.9	134.0
1982	122.7	120.2	124.1	122.7	62.0	127.6	117.0	123.0	101.5	122.0
1983	146.7	152.9	139.4	139.8	145.1	134.9	144.3	146.0	131.5	146.3
1984	392.4	394.0	391.7	391.7	392.8	387.0	407.8	390.7	190.7	377.3
1985	241.5	241.9	241.5	241.8	268.4	266.3	250.6	242.6	444.9	255.1
1986	49.6	53.1	45.7	48.2	437.2	47.6	42.3	50.1	185.2	52.8
1987	23.6	23.1	24.3	24.9	18.8	41.0	26.3	25.1	19.6	24.9
1988	21.4	24.2	17.7	17.9	17.3	1.7	15.7	20.3	16.1	20.2
1989	20.8	20.0	22.6	22.6	20.8	18.4	19.3	20.6	16.4	20.5
1990	15.6	16.5	14.4	12.9	-40.6	10.8	16.1	15.4	20.7	15.8
1991	21.2	21.5	21.5	21.5	16.0	19.1	21.4	21.6	17.6	22.3
1992	12.5	11.5	14.9	14.7	10.2	9.9	11.9	12.4	18.0	12.9
1993	10.8	12.0	9.1	9.0	8.3	7.5	11.7	10.7	9.4	9.7
1994	20.7	22.4	17.9	17.8	7.8	5.8	17.1	18.7	11.2	18.2
1995	15.7	15.1	17.1	17.0	8.0	10.2	14.4	15.3	4.8	14.6
1995 <sup>d</sup>	15.9	15.3					14.3	15.2		14.8
1996	12.2	12.5	11.4	11.3	7.5	7.2	11.4	11.6	8.9	11.5
1997	8.1	7.9	8.7	8.7	7.1	7.4	8.1	8.1	8.0	8.1
1998	6.2	6.1	6.5	6.5	6.5	5.8	6.2	6.1	5.1	6.1
1999	5.6	5.6	5.6	5.6	6.4	4.8	5.7	5.6	4.8	5.6
(NIS million, current prices)										
1999	101,340	74,579	26,761	27,024	263	13,235	123,577	114,575	4,018	118,593

<sup>a</sup> The difference between total civilian and domestic civilian consumption of general government is 'other expenditure' (public civilian consumption abroad).

<sup>b</sup> The domestic component of sales abroad; this is assumed to be 40 percent (on the basis of the long-term average ratio of domestic purchases, excluding construction, to total purchases).

<sup>c</sup> In the short term this has a direct effect on demand, and in the long term on supply too.

<sup>d</sup> Without the effect of the National Health Insurance Law.

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.4**  
**General Government Expenditure, by Type of Intervention, 1980–1999**

	a.					b.					(percent of GDP)
	Public goods	1. Defense	2. Admin-istrative services <sup>a</sup>	3. Investment	Welfare services <sup>b</sup>	1. Semi-public goods	Education <sup>a</sup>	Health <sup>a</sup>	Welfare <sup>a</sup>	2. Current-account transfers	
1980	29.4	22.3	4.5	2.5	21.4	13.3	7.1	3.8	2.4	8.1	
1981	28.3	20.8	5.1	2.4	21.5	13.1	7.2	3.6	2.3	8.4	
1982	27.5	20.3	4.6	2.5	21.5	12.8	7.1	3.6	2.2	8.6	
1983	24.9	17.7	4.8	2.4	20.7	12.3	7.2	3.1	2.0	8.4	
1984	25.8	19.6	4.2	2.0	21.8	13.6	7.5	3.5	2.5	8.2	
1985	25.5	19.4	4.2	1.8	21.0	11.9	6.7	3.2	2.0	9.0	
1986	23.0	16.7	4.2	2.1	21.3	11.6	6.7	3.0	1.9	9.7	
1987	22.1	15.2	4.4	2.5	21.1	11.3	6.3	3.0	2.1	9.8	
1988 <sup>c</sup>	19.5	13.5	3.2	2.7	23.0	13.1	7.6	3.8	1.7	9.9	
1989	18.6	12.8	3.2	2.7	23.9	13.4	7.6	4.0	1.7	10.5	
1990	19.6	13.0	3.8	2.8	24.2	13.2	7.3	3.8	2.1	11.0	
1991	19.7	12.5	3.8	3.5	24.4	13.2	7.3	3.6	2.4	11.1	
1992	18.3	10.9	3.7	3.6	24.7	13.3	7.4	3.6	2.3	11.3	
1993	17.9	10.8	3.2	3.8	25.3	13.7	7.7	3.9	2.1	11.6	
1994	16.7	9.7	3.3	3.6	26.3	14.9	8.1	4.7	2.1	11.4	
1995	16.1	9.0	3.4	3.6	28.9	17.0	8.5	6.3	2.1	11.9	
1996	16.3	9.1	3.5	3.7	29.0	17.0	8.7	6.3	2.1	12.0	
1997	15.3	8.9	3.3	3.1	29.5	17.0	8.6	6.4	2.0	12.5	
1998	15.4	8.9	2.9	3.5	30.1	17.2	9.1	6.2	1.9	12.9	
1999	14.7	9.2	2.4	3.1	30.7	17.7	9.5	6.5	1.8	12.9	
(NIS million, current prices)											
1999	60,207	37,816	9,812	12,579	125,570	72,605	38,759	26,558	7,289	52,965	

**Table 5.A.4 (continued)**  
**General Government Expenditure, by Type of Intervention, 1980–1999**

	c.				d.	
	Direct intervention (business sector)	1. Direct subsidies for local production	2. Credit benefits	3. Transfer payments, capital account	4. Other subsidies	Financing expenses
1980	12.8	2.6	6.7	3.2	0.2	11.7
1981	15.5	6.2	5.3	2.6	1.4	12.0
1982	12.0	4.2	3.7	2.6	1.4	11.9
1983	10.8	3.8	3.0	2.2	1.8	11.1
1984	11.1	4.5	3.1	2.0	1.5	13.7
1985	7.8	3.3	2.0	1.2	1.3	13.5
1986	5.6	2.0	1.4	1.2	1.0	12.9
1987	5.7	1.9	1.4	1.3	1.1	11.3
1988 <sup>a</sup>	5.6	2.1	1.0	1.4	1.2	11.1
1989	4.7	1.7	0.7	1.2	1.2	11.4
1990	4.4	1.4	0.5	1.5	0.9	9.6
1991	5.6	1.4	0.4	3.2	0.6	8.5
1992	7.2	1.7	0.3	4.7	0.5	7.7
1993	6.3	1.5	0.3	4.2	0.3	7.8
1994	4.9	1.5	0.2	3.0	0.2	7.1
1995	4.2	1.1	0.1	2.8	0.1	7.1
1996	3.7	0.9	0.1	2.6	0.1	6.1
1997	3.0	0.8	0.1	2.0	0.1	6.2
1998	2.5	0.8	0.0	1.6	0.1	6.4
1999	2.6	0.7	0.0	1.7	0.1	6.5
<i>(NIS million, current prices)</i>						
1999	10,515	2,920	66	7,109	420	26,742

<sup>a</sup> Estimated from general government civilian consumption and consumption of nonprofit organizations; the estimates for 1988–1998 are provisional and are based on the CBS Labor Force Surveys.

<sup>b</sup> From 1995 including expenditure of 1.7 percent of GNP due to the National Health Insurance Law.

<sup>c</sup> From 1988 expenditure on education & health is the CBS estimates excluding non-private expenditure and depreciation. Data on expenditure on welfare and government services are taken from the Labor Force Survey.

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.5  
Composition of General Government Deficit, Receipts and Expenditure, 1988–1999**  
(percent of GDP)

	1. General government revenues from the public				2. General government expenditure on the public				3. Total transfer payments to other agencies (net)								
	Central government	Social security	National institutions	Local authorities	Public non-profit organizations	Central government	Social security	National institutions	Local authorities	Public non-profit organizations	Central government	Social security	National institutions	Local authorities	Public non-profit organizations		
1988	56.8	45.2	5.4	4.1	1.2	59.2	38.8	6.9	0.9	6.6	6.0	0.0	9.2	-2.9	0.1	-1.5	-4.8
1989	53.0	41.4	5.3	4.1	1.2	56.6	35.7	7.2	0.9	6.5	6.2	0.0	9.4	-3.1	0.1	-1.6	-4.8
1990	53.0	41.5	5.2	4.0	1.1	57.3	36.4	7.1	1.2	6.3	6.3	0.0	9.0	-2.7	0.0	-1.7	-4.7
1991	53.5	42.3	4.9	4.0	1.1	58.1	37.4	6.8	1.1	6.6	6.2	0.0	8.7	-2.4	0.0	-1.8	-4.6
1992	53.0	42.3	4.6	4.1	1.2	58.0	37.2	7.0	0.9	6.7	6.2	0.0	10.2	-3.5	0.0	-2.0	-4.8
1993	52.6	41.8	4.7	4.1	1.3	57.2	35.8	7.4	0.8	7.2	6.1	0.0	10.4	-3.5	0.0	-2.0	-5.0
1994	51.5	40.8	4.7	4.1	1.3	54.8	33.1	7.2	0.7	7.2	6.6	0.0	11.2	-3.4	0.0	-2.4	-5.4
1995	51.4	39.7	5.7	4.2	1.3	56.0	31.6	7.6	0.7	7.2	8.8	0.0	12.4	-2.8	0.0	-2.3	-7.4
1996	49.8	38.2	5.7	4.2	1.3	55.4	30.9	7.8	0.6	7.2	8.9	0.0	13.1	-2.6	0.0	-2.4	-8.1
1997	50.0	38.2	6.0	4.2	1.2	54.0	29.8	8.0	0.6	6.9	8.7	0.0	12.8	-2.7	0.0	-2.3	-7.9
1998	50.7	38.7	6.0	4.3	1.3	54.3	29.6	8.4	0.5	7.1	8.7	0.0	12.8	-2.7	0.0	-2.3	-7.8
1999	49.7	37.7	6.1	4.2	1.3	54.4	30.0	8.4	0.5	6.7	8.8	0.0	12.7	-2.8	0.0	-2.3	-7.7

**Table 5.A.5 (continued)**  
**Composition of General Government Deficit, Receipts and Expenditure, 1988–1999**

4. (-) Total deficit = (1)-(2)-(3)	Public a.						Public b.						(percent of GDP)				
	Central govern- ment	Social security	Nat- ional institu- tions	Local author- ities	Public non- profit organi- zations	Current- deficit (-)	Central govern- ment	Social security	Nat- ional institu- tions	Local author- ities	Public non- profit organi- zations	Capital- deficit (-)	Central govern- ment	Social security	Nat- ional institu- tions	Local author- ities	Public non- profit organi- zations
1988	-2.4	-2.8	1.5	-0.1	-1.0	0.0	-1.9	-2.3	1.5	-0.1	-0.9	-0.2	-0.4	0.0	0.0	-0.1	0.2
1898	-3.6	-3.7	1.2	0.0	-0.8	-0.2	-3.7	-3.5	1.1	0.0	-0.9	-0.4	0.1	0.0	0.0	0.2	0.2
1990	-4.3	-3.9	0.8	0.0	-0.6	-0.5	-3.9	-3.1	0.7	-0.1	-0.7	-0.7	-0.4	0.0	0.1	0.2	0.2
1991	-4.6	-3.8	0.5	0.0	-0.8	-0.5	-2.0	-1.0	0.5	-0.1	-0.8	-0.6	-2.6	0.0	0.0	0.0	0.1
1992	-5.0	-5.1	1.1	0.0	-0.7	-0.2	-0.8	-0.6	1.1	-0.1	-0.8	-0.4	-4.2	0.0	0.1	0.1	0.1
1993	-4.6	-4.4	0.8	0.0	-1.1	0.1	-1.2	-0.8	0.8	-0.1	-1.1	0.0	-3.4	0.0	0.1	0.0	0.1
1994	-3.3	-3.4	0.9	-0.1	-0.7	0.1	-0.9	-0.7	0.9	-0.1	-0.9	0.0	-2.3	0.0	0.0	0.3	0.2
1995	-4.6	-4.4	0.8	-0.1	-0.8	-0.1	-2.2	-1.8	0.8	-0.1	-0.8	-0.2	-2.4	0.0	0.0	0.1	0.1
1996	-5.6	-5.9	0.6	-0.2	-0.6	0.5	-3.3	-3.3	0.6	-0.1	-0.7	0.4	-2.3	0.0	-0.1	0.1	0.1
1997	-4.0	-4.4	0.6	-0.2	-0.4	0.4	-2.3	-2.5	0.6	-0.1	-0.7	0.3	-1.6	0.0	-0.1	0.3	0.1
1998	-3.5	-3.6	0.4	-0.1	-0.5	0.4	-2.2	-2.3	0.4	-0.1	-0.6	0.4	-1.3	0.0	-0.1	0.1	0.0
1999	-4.7	-5.0	0.4	-0.2	-0.2	0.3	-3.6	-3.7	0.4	-0.1	-0.5	0.3	-1.1	0.0	-0.1	0.3	0.0

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.6**  
**Indicators of Expenditure on Civilian Public Services and Defense, 1980–1999**

	Percent, current prices					Percent of GNP, current prices					Percent	
	Public civilian consumption, share of GNP <sup>a</sup>	Public civilian consumption per capita <sup>b</sup>	Ages 0-24 & 65+, share of population	Civilian employment in public services, share of total civilian employment	General government wages, share of total public civilian consumption	Defense consumption, share of gross income from all sources <sup>c,d</sup>	Total defense consumption (net) <sup>e</sup>	Domestic defense consumption, unrestricted foreign exchange, and repayment of loans	Defense-sector wages, share of domestic consumption	Defense-sector wages, share of total wage payments	Defense-sector wages, share of domestic consumption (net) <sup>f</sup>	
1980	17.8	94.0	26.0	29.8	73.8	19.9	22.4	17.2	33.9	39.2		
1981	17.6	94.2	25.7	30.2	75.9	21.6	24.1	17.7	32.5	38.7		
1982	17.3	93.5	24.3	30.2	73.5	19.2	20.9	19.0	30.3	39.0		
1983	17.1	93.5	23.9	29.8	74.9	16.2	18.0	17.8	29.3	39.1		
1984	17.5	93.7	25.0	29.7	76.4	18.1	20.4	19.1	32.3	40.6		
1985	16.0	91.2	22.6	30.0	71.0	17.1	20.3	17.2	27.5	39.6		
1986	15.5	89.0	21.2	29.7	72.0	13.2	15.3	14.8	24.7	45.3		
1987	15.4	90.6	20.1	28.8	71.6	16.5	18.5	14.2	24.0	46.8		
1988	16.1	93.0	20.9	29.0	72.2	14.1	15.6	13.4	25.5	53.4		
1989	16.4	94.5	21.5	29.4	72.0	11.9	13.0	12.9	26.4	53.2		
1990	16.8	100.0	22.6	29.4	71.2	12.0	13.3	12.3	27.5	52.5		
1991	16.9	99.3	23.4	29.6	71.9	11.5	12.9	11.4	28.0	54.6		
1992	16.9	103.1	23.2	29.3	71.6	10.3	11.5	11.0	28.1	52.2		
1993	16.7	102.4	23.2	28.6	73.3	10.7	11.8	10.0	27.1	54.4		
1994	18.1	107.2	24.5	28.0	73.1	9.2	10.1	9.6	29.0	57.5		
1995	20.4	111.3	24.7	28.8	66.6	8.5	9.3	7.7	34.0	59.9		
1996	20.5	113.3	24.9	28.8	67.4	8.7	9.4	8.8	34.3	58.5		
1997	20.2	113.1	24.4	29.2	67.4	8.6	9.2	8.5	33.7	58.1		
1998	20.1	112.5	24.2	30.2	67.4	8.6	9.3	8.3	33.4	57.5		
1999	20.1	113.0	23.9	30.2	67.3	8.9	9.5	8.3	33.2	54.9		

<sup>a</sup> Public consumption includes "other."

<sup>b</sup> Constant (1990) prices.

<sup>c</sup> Defense consumption does not include opportunity cost of army recruits.

<sup>d</sup> All income, GNP plus unilateral transfers at official exchange rate.

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.7**  
**Taxes, Subsidies, and Transfer Payments, 1960–1980**

	(percent of GDP, according to old SNA <sup>a</sup> )												
	1. Net taxes	a. Total taxes	b. Net transfer payments <sup>b</sup>	c. Direct subsidies and credit benefits	2. Net direct taxes	a. Direct taxes	b. Net transfers to the public <sup>c</sup>	3. Net taxes on domestic production	a. Indirect taxes on domestic production	b. Direct subsidies and credit benefits	4. Net taxes on foreign trade	a. Net taxes on imports	b. Export subsidies and credit
1960	17.4	23.7	2.2	4.1	6.2	8.5	2.2	8.2	9.8	1.8	3.2	5.2	2.2
1961	18.7	24.5	2.2	3.4	6.0	8.4	2.2	9.3	10.5	1.2	3.2	5.7	2.5
1962	19.7	24.8	2.7	2.1	6.9	9.4	2.7	8.7	10.1	1.4	4.1	4.8	0.6
1963	20.1	24.9	2.6	2.2	7.9	10.5	2.6	8.4	9.9	1.6	3.7	4.1	0.3
1964	20.9	25.8	2.6	2.9	8.6	11.2	2.6	8.4	9.8	1.6	4.0	4.3	0.3
1965	19.5	25.0	3.3	2.8	8.3	11.7	3.3	7.5	8.9	1.5	3.8	4.1	0.3
1966	18.4	26.0	4.0	3.4	8.6	12.5	4.0	8.0	9.7	1.6	3.0	3.7	0.8
1967	18.1	24.5	5.0	3.6	7.1	12.1	5.0	7.7	9.2	1.5	1.7	3.0	1.3
1968	19.9	28.6	6.2	4.6	7.3	13.5	6.2	8.2	10.2	2.0	3.0	4.8	1.7
1969	21.5	30.4	6.3	4.4	7.7	13.9	6.3	8.5	10.3	1.8	4.4	6.2	1.7
1970	24.6	36.2	6.6	5.5	12.8	19.4	6.6	8.8	10.4	1.7	3.9	6.2	2.3
1971	23.5	40.4	7.1	7.1	14.5	21.5	7.1	8.7	10.3	1.7	4.7	8.1	3.2
1972	19.3	37.9	7.6	7.3	12.0	19.6	7.6	8.2	9.8	1.7	5.4	8.0	2.7
1973	13.6	38.2	9.3	9.7	10.8	20.1	9.3	7.0	9.2	2.2	4.9	7.7	2.7
1974	8.6	41.6	11.6	10.7	9.3	20.9	11.6	7.6	9.5	2.0	6.9	10.4	3.6
1975	17.1	40.9	12.4	12.1	8.8	21.2	12.4	5.3	10.9	5.6	4.1	7.6	3.6
1976	19.6	47.7	13.9	12.6	10.9	24.7	13.9	5.1	13.2	8.0	5.3	9.5	4.3
1977	16.0	45.4	14.5	13.6	8.8	23.3	14.5	5.7	12.8	7.2	3.6	8.8	5.2
1978	18.6	43.1	14.3	9.3	8.6	22.9	14.3	6.2	12.8	6.5	5.7	7.0	1.3
1979	20.0	45.5	14.0	10.3	10.3	24.3	14.0	5.6	13.0	7.4	5.9	7.8	1.9
1980	16.8	41.3	15.1	9.4	8.5	23.7	15.1	6.1	12.1	6.1	3.3	5.5	2.2

\*SNA - System of National Accounts.

<sup>a</sup> Including compulsory loans and imputed civilian and defense pensions.

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.7 (continued)  
Taxes, Subsidies, and Transfer Payments, 1980–1999**

	(percent of GDP, according to old SNA <sup>a</sup> )													
	1. Net taxes	a. Total taxes	b. Net transfer payments <sup>b</sup>	c. Direct subsidies and credit benefits <sup>c</sup>	2. Net direct taxes	a. Direct taxes	b. Net transfers to public <sup>c</sup>	3. Net taxes on domestic production	a. Indirect taxes on domestic production	b. Direct subsidies and credit benefits	4. Net taxes on foreign trade	a. Net taxes on imports	b. Total taxes, Export including subsidies property and credit tax <sup>b</sup>	
1980	21.5	41.4	10.3	9.6	13.7	24.0	10.3	5.5	11.8	6.2	3.3	5.5	2.2	41.8
1981	18.4	40.4	9.2	12.9	14.5	23.7	9.2	1.1	10.3	9.2	3.2	5.6	2.4	40.9
1982	24.3	42.3	8.6	9.4	15.5	24.0	8.6	3.6	10.2	6.6	5.5	8.0	2.5	43.8
1983	25.9	42.3	7.8	8.6	15.2	23.0	7.8	5.2	10.9	5.7	5.7	8.3	2.7	43.9
1984	17.7	35.5	8.7	9.1	9.5	18.2	8.7	4.0	10.2	6.2	4.3	7.3	3.0	36.0
1985	27.4	42.5	8.6	6.6	13.9	22.4	8.6	7.9	13.0	5.0	5.6	7.4	1.8	42.9
1986	32.0	45.4	8.9	4.4	14.2	23.2	8.9	10.9	14.3	3.4	6.9	8.2	1.3	46.0
1987	31.1	44.1	8.6	4.4	13.2	21.8	8.6	10.8	14.0	3.3	7.1	8.4	1.3	44.8
1988	28.3	42.0	9.4	4.3	11.9	21.3	9.4	10.3	13.4	3.1	6.1	7.4	1.3	42.7
1989	24.8	38.3	9.9	3.6	9.5	19.4	9.9	11.0	13.4	2.4	4.4	5.6	1.2	39.0
1990	25.4	37.6	9.4	2.8	9.0	18.3	9.4	12.0	13.9	1.9	4.4	5.3	0.9	38.4
1991	24.6	37.6	10.6	2.4	6.6	17.2	10.6	12.7	14.5	1.8	5.3	5.9	0.6	38.3
1992	23.9	38.5	12.1	2.5	5.3	17.4	12.1	12.8	14.8	2.0	5.7	6.3	0.5	39.1
1993	24.9	38.6	11.6	2.1	6.9	18.6	11.6	12.3	14.1	1.8	5.6	5.9	0.3	39.5
1994	27.2	39.3	10.1	1.9	9.6	19.8	10.1	12.2	13.9	1.7	5.4	5.6	0.2	40.4
1995 <sup>c</sup>	28.1	39.8	10.3	1.4	9.9	20.3	10.3	12.7	13.9	1.3	5.4	5.6	0.1	40.8
1996	26.9	38.5	10.4	1.1	8.7	19.2	10.4	13.2	14.2	1.0	5.0	5.1	0.1	39.4
1997	28.0	39.7	10.8	1.0	9.9	20.6	10.8	13.6	14.5	0.9	4.5	4.6	0.1	40.4
1998	28.2	39.5	10.4	0.9	10.2	20.6	10.4	13.5	14.3	0.8	4.4	4.5	0.1	40.1
1999	27.9	39.5	10.8	0.8	9.7	20.4	10.8	13.6	14.3	0.7	4.6	4.7	0.1	40.3
(NIS million, current prices)														
1999	113,992	161,449	44,051	3,406	39,604	83,655	44,051	55,642	58,628	2,986	18,746	19,048	302	164,809

<sup>a</sup>SNA - System of National Accounts.

<sup>b</sup>Including compulsory loans and imputed civilian and defense pensions.

<sup>c</sup>Total net taxes plus land purchase tax and land betterment tax.

<sup>d</sup>Since 1995, the taxes include the National Health Insurance tax.

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.8**  
**Direct Taxes, 1980–1999**

	(real change over preceding year, percent)										Total direct taxes plus health-fund member-ship dues		
	1. Income tax	a. Wages and salaries	b. Non-wage income	Com-panies	Deductions at source	Directors & members of cooper-atives	Self-employed	2. Social security contributions	a. Wages and salaries <sup>a,b</sup>	b. Non-wage income		c. Health tax	3. Fees and fines
1980	16.7	7.5	9.2	3.3	2.5	1.5	2.0	6.7	6.2	0.4	0.3	0.3	23.7
1981	16.4	7.2	9.2	3.2	2.5	1.6	1.9	6.9	6.5	0.4	0.2	0.2	23.5
1982	16.2	7.1	9.1	2.9	2.6	1.5	2.0	6.5	6.2	0.4	0.2	0.2	22.9
1983	15.7	7.2	8.6	2.4	2.7	1.7	1.7	6.1	5.8	0.3	0.2	0.2	22.1
1984	12.5	6.6	5.9	0.9	2.0	1.6	1.4	5.5	5.1	0.4	0.2	0.2	18.2
1985	15.3	6.5	8.9	2.4	2.5	1.9	2.1	6.2	5.6	0.6	0.3	0.3	21.9
1986	16.0	5.7	10.3	3.1	3.0	1.8	2.3	6.1	5.3	0.9	0.4	0.4	22.6
1987	15.6	6.0	9.6	2.4	2.9	2.1	2.1	5.6	4.7	0.9	0.5	0.5	21.7
1988	15.4	6.4	9.0	2.7	2.8	1.8	1.7	5.4	4.5	0.9	0.5	0.5	21.3
1989	13.6	6.2	7.4	1.7	2.4	1.7	1.6	5.3	4.4	0.9	0.6	0.6	19.4
1990	12.7	6.0	6.7	1.4	2.0	1.7	1.6	5.2	4.4	0.7	0.5	0.5	18.3
1991	11.8	5.5	6.3	1.4	1.9	1.5	1.5	4.9	4.2	0.7	0.5	0.5	17.2
1992	12.3	5.8	6.5	1.4	1.9	1.6	1.6	4.6	3.9	0.6	0.5	0.5	17.4
1993	13.4	6.2	7.3	2.0	1.9	1.7	1.7	4.6	4.1	0.6	0.5	0.5	18.6
1994	14.6	6.6	8.0	2.8	1.7	1.8	1.6	4.7	4.1	0.6	0.5	0.5	19.8
1995	14.1	6.6	7.5	2.4	1.5	1.9	1.8	5.7	3.4	0.5	0.5	0.5	20.3
1996	13.0	6.1	6.9	2.3	1.2	1.8	1.6	5.7	3.3	0.4	0.5	0.5	19.2
1997	14.1	6.7	7.4	2.9	1.1	1.9	1.5	5.9	3.5	0.4	0.6	0.6	20.6
1998	14.0	6.8	7.3	2.7	1.1	1.9	1.6	6.0	3.5	0.4	0.6	0.6	20.6
1999	13.8	6.9	6.8	2.5	1.0	1.8	1.5	6.1	3.5	0.4	0.6	0.6	20.4
Real change (compared with previous year)	1.5	5.8	-2.4	-7.1	0.4	1.9	-1.3	4.1	3.3	-2.4	6.6	9.5	2.5
(NIS million, current prices)	56,323	28,334	27,989	10,030	4,170	7,559	6,230	24,764	14,497	1,434	8,833	2,568	83,655

<sup>a</sup>Including directors' salaries.

<sup>b</sup>From 1995, including National Health Insurance tax.

SOURCE: Based on Central Bureau of Statistics, income tax, and property tax data.

**Table 5.A.9**  
**Wages, Taxes, and Disposable Wage, per Employee Post, a 1988–1999**

	1. Half of actual average wage				2. Actual average wage				(percent of gross wage)
	Average income tax rate <sup>b</sup>	Average net tax rate <sup>c</sup>	Marginal tax rate <sup>d,e</sup>	Disposable wage income <sup>f</sup>	Average income tax rate	Average net tax rate	Marginal tax rate <sup>g</sup>	Disposable wage income	
1988	1.0	-5.4	25.4	105.4	13.9	16.3	35.4	83.7	80.8
1989	0.5	-6.2	25.4	106.2	13.4	15.8	35.4	84.2	81.2
1990	0.2	-6.6	21.1	106.6	11.7	14.1	32.0	85.9	82.9
1991	0.0	-7.3	21.8	107.3	9.5	11.7	33.3	88.3	85.2
1992	0.0	-7.3	21.8	107.3	9.4	11.5	33.3	88.5	85.3
1993	0.0	-6.8	21.3	106.8	9.8	12.1	33.4	87.9	84.9
1994	0.0	0.1	20.4	100.0	10.9	19.4	35.4	80.6	77.6
1995	0.0	0.1	24.7	99.9	10.8	15.7	39.7	84.3	81.4
1996	0.0	1.6	24.7	98.4	11.2	16.9	39.7	83.1	81.0
1997	0.0	0.3	25.8	99.7	12.5	17.5	39.7	82.5	79.8
1998	0.0	0.4	25.8	99.6	12.4	17.5	39.7	82.5	79.8
1999	0.0	0.8	25.8	99.2	12.3	17.6	39.7	82.4	79.9

  

	3. Double actual average wage				4. Quadruple actual average wage				
1988	26.4	30.3	50.4	69.7	37.2	40.3	48.0	59.7	58.9
1989	26.0	29.9	50.4	70.1	36.8	39.8	48.0	60.2	59.4
1990	25.1	29.0	48.7	71.0	36.6	39.8	48.0	60.2	59.5
1991	23.7	27.4	50.8	72.6	36.3	39.4	50.4	60.6	59.8
1992	23.6	27.3	50.8	72.7	36.2	39.3	50.4	60.7	59.9
1993	24.0	27.8	51.4	72.2	36.4	39.5	50.4	60.5	59.7
1994	25.6	34.9	50.4	65.1	37.5	42.9	50.0	57.1	56.3
1995	24.0	31.3	54.7	68.7	35.9	44.3	50.0	55.7	54.9
1996	22.9	30.5	54.7	69.5	35.1	43.8	50.0	56.2	55.7
1997	24.3	31.7	54.7	68.3	36.1	44.6	50.0	55.4	54.7
1998	24.3	31.6	54.7	68.4	36.0	44.6	50.0	55.4	54.8
1999	24.1	31.6	54.7	68.4	35.9	44.5	50.0	55.5	54.9

<sup>a</sup> Wage per employee post as defined by National Insurance Institute.

<sup>b</sup> Income tax was calculated assuming one earner and no additional deductions or benefits.

<sup>c</sup> Net taxes: income tax and social security contributions, less child allowances for two children. Social security: the employee's contribution only, assuming that all income up to the maximum is liable for this payment.

<sup>d</sup> Marginal tax on half of actual average wage is in effect zero; in the table this tax rate is given for the lowest income-tax bracket.

<sup>e</sup> Disposable wage income: gross wages *less* income tax and social security contributions *plus* child allowance.

<sup>f</sup> Net wage: gross wage less income tax and National Insurance contributions.

<sup>g</sup> Including employees' social security contributions. In 1994 marginal tax does not include health-fund membership dues. This tax rate is evident only at the income level that reflects a shift from one income-tax bracket to another.

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.10**  
**Components of Transfer Payments, 1980–1999**

	(percent of GDP)								
	A. Current account	(a) To households	1. Social security benefits	a. Old-age and survivors	b. Child allowance	c. General disability	d. Work accidents, victims of border incidents and of terrorist attacks	e. Single mothers	f. Unemployment
1980	8.1	7.6	5.0	2.4	1.6	0.6	0.3	0.3	0.1
1981	8.4	7.8	5.4	2.6	1.7	0.6	0.3	0.4	0.1
1982	8.6	8.0	5.5	2.6	1.6	0.7	0.3	0.3	0.1
1983	8.4	7.9	5.4	2.6	1.5	0.7	0.3	0.3	0.1
1984	8.2	7.7	5.1	2.5	1.3	0.7	0.3	0.3	0.1
1985	9.0	8.6	6.0	2.9	1.5	0.8	0.3	0.3	0.2
1986	9.7	9.2	6.5	2.9	1.8	0.9	0.4	0.3	0.2
1987	9.8	9.2	6.3	2.9	1.7	0.8	0.4	0.3	0.2
1988	9.9	9.4	6.4	3.0	1.6	0.8	0.4	0.4	0.3
1989	10.5	9.9	6.7	3.1	1.6	0.8	0.5	0.4	0.5
1990	11.0	10.4	6.5	3.0	1.5	0.8	0.5	0.4	0.5
1991	11.1	10.5	6.2	2.9	1.4	0.7	0.4	0.4	0.5
1992	11.3	10.7	6.3	2.8	1.3	0.7	0.5	0.3	0.6
1993	11.6	10.9	6.8	2.9	1.7	0.7	0.5	0.3	0.5
1994	11.4	10.7	6.5	2.8	1.6	0.7	0.5	0.4	0.4
1995	11.9	11.3	6.8	2.9	1.6	0.8	0.5	0.4	0.5
1996	12.0	11.3	7.0	2.9	1.6	0.9	0.6	0.4	0.5
1997	12.5	11.8	7.3	2.9	1.6	0.9	0.5	0.4	0.7
1998	12.9	12.1	7.6	3.0	1.6	1.0	0.6	0.5	0.7
1999	12.9	12.2	7.7	3.0	1.7	1.1	0.5	0.5	0.7
Real change (compared with previous year)									
1999	4.1	4.2	4.2	2.4	5.8	8.4	-4.1	1.6	2.2
(NIS million, current prices)									
1999	52,965	50,086	31,470	12,285	6,764	4,313	2,117	1,895	2,948

**Table 5.A.10 (continued)**  
**Components of Transfer Payments, 1980–1999**

	g. Income assurance	h. Welfare, etc.	i. Adjust - ments <sup>a</sup>	2. Civil service pensions	3. Other pensions	a. Victims of Nazi persecution	b. Ministry of Defense	c. Ex-service- men	d. Immi- grants	e. Other	(percent of GDP)
1980	0.0	0.0	-0.3	0.7	1.2	0.2	0.6			0.4	
1981	0.0	0.0	-0.3	0.7	1.0	0.2	0.6			0.3	
1982	0.0	0.0	-0.3	0.8	1.2	0.2	0.6			0.3	
1983	0.0	0.0	-0.2	0.7	1.0	0.2	0.5			0.3	
1984	0.1	0.0	-0.2	0.8	1.1	0.2	0.6			0.3	
1985	0.2	0.0	-0.2	0.8	1.1	0.2	0.6			0.4	
1986	0.3	0.0	-0.3	0.8	1.1	0.2	0.5			0.4	
1987	0.2	0.0	-0.2	1.1	1.1	0.2	0.6			0.3	
1988	0.2	0.1	-0.2	1.1	1.1	0.2	0.7			0.3	
1989	0.2	0.2	-0.3	1.1	1.3	0.2	0.7			0.4	
1990	0.2	0.2	-0.3	1.1	1.9	0.2	0.7			1.1	
1991	0.2	0.2	-0.3	1.0	2.5	0.1	0.5		0.8	1.1	
1992	0.3	0.2	-0.2	1.3	2.2	0.2	0.7		0.6	0.8	
1993	0.4	0.3	-0.3	1.3	2.0	0.2	0.7		0.4	0.8	
1994	0.4	0.3	-0.3	1.5	1.8	0.2	0.6		0.3	0.7	
1995	0.4	0.3	-0.3	1.6	1.9	0.2	0.7	0.1			
1996	0.4	0.3	-0.3	1.7	2.0	0.2	0.6	0.2			
1997	0.5	0.3	-0.3	1.7	1.9	0.2	0.7	0.1			
1998	0.5	0.4	-0.3	1.7	2.0	0.3	0.7	0.1			
1999	0.6	0.4	-0.3	1.6	2.0	0.3	0.7	0.2			
Real change (compared with previous year)											
1999	12.9	10.5	-1.3	1.1	7.2	7.3	3.6	12.7	7.1	9.9	
(NIS million, current prices)											
1999	2,394	1,551	-1,245	6,667	8,274	1,067	2,684	646	1,329	2,548	

**Table 5.A.10 (continued)**  
**Components of Transfer Payments, 1980–1999**

	(b) Transfers from		To private nonprofit institutions	B. Capital account	a. To firms	Encouragement of capital investments	of which Housing	b. To private nonprofit institutions	(percent of GDP)
	public nonprofit institutions	nonprofit institutions							
1980	0.6	0.5	4.3	3.1	0.4			0.1	
1981	0.6	0.6	3.2	2.6	0.2			0.1	
1982	0.7	0.6	3.1	2.5	0.4			0.1	
1983	0.7	0.5	2.8	2.2	0.4			0.1	
1984	0.8	0.5	2.7	1.9	0.5			0.0	
1985	0.8	0.5	1.6	1.2	0.5			0.0	
1986	0.8	0.5	1.9	1.2	0.5			0.0	
1987	0.8	0.5	1.9	1.3	0.5			0.1	
1988	0.8	0.5	2.7	1.3	0.4			0.1	
1989	0.8	0.6	2.9	1.1	0.4		0.2	0.1	
1990	0.8	0.6	2.0	1.4	0.4		0.4	0.1	
1991	0.8	0.6	3.3	3.0	0.4		1.9	0.2	
1992	0.9	0.6	3.8	3.6	0.4		2.2	0.1	
1993	0.9	0.6	3.0	2.4	0.6		0.8	0.1	
1994	0.9	0.7	2.1	1.8	0.6		0.3	0.1	
1995	0.9	0.7	2.0	1.9	0.7		0.2	0.1	
1996	0.6	0.7	1.9	1.8	0.6		0.2	0.1	
1997	0.9	0.7	1.5	1.4	0.5		0.2	0.1	
1998	0.9	0.7	1.1	1.1	0.4		0.1	0.1	
1999	0.9	0.7	1.3	1.3	0.5		0.2	0.1	
Real change (compared with previous year)									
1999	3.0	2.7	21.1	22.8	32.6		51.2	0.5	
(NIS million, current prices)	3,675	2,879	5,491	5,233	2,181		625	220	

**Table 5.A.10 (continued)  
Components of Transfer Payments, 1980–1999**

	c. Repayment of compulsory loans	Total transfers to public	Total transfers of compulsory loans	Excl. compulsory loans	4. Transfers from the public	a. Current account (plus imputation of pension)	b. Capital account	Total net transfer payments	(percent of GDP) of which Excl. compulsory loans
1980	1.1	13.6	12.5	2.2	1.2	1.0	11.4	10.3	
1981	0.5	12.1	11.5	2.4	1.2	1.1	9.7	9.2	
1982	0.5	12.2	11.7	3.2	1.1	2.0	9.1	8.6	
1983	0.5	11.7	11.2	3.4	1.2	2.2	8.3	7.8	
1984	0.8	11.8	11.0	2.3	1.2	1.0	9.5	8.7	
1985	0.4	11.0	10.6	2.1	1.0	1.1	8.9	8.6	
1986	0.7	12.4	11.7	2.7	1.3	1.5	9.7	8.9	
1987	0.6	12.2	11.7	3.1	1.3	1.8	9.1	8.6	
1988	1.4	14.0	12.7	3.2	1.4	1.8	10.8	9.4	
1989	1.8	15.2	13.4	3.5	1.4	2.1	11.7	9.9	
1990	0.5	13.5	13.0	3.6	1.5	2.1	9.8	9.4	
1991	0.1	14.4	14.4	3.8	1.5	2.3	10.7	10.6	
1992	0.1	15.2	15.1	4.0	1.5	2.5	11.2	11.1	
1993	0.4	15.0	14.6	4.5	1.4	3.1	10.4	10.0	
1994	0.2	13.7	13.5	4.5	1.6	2.9	9.2	9.1	
1995	0.1	14.0	13.9	4.4	1.7	2.8	9.6	9.5	
1996	0.1	14.0	13.9	4.2	1.7	2.5	9.8	9.8	
1997	0.0	14.0	14.0	3.8	1.6	2.2	10.2	10.2	
1998	0.0	14.0	14.0	4.1	1.6	2.5	10.0	9.9	
1999	0.0	14.3	14.3	3.9	1.6	2.3	10.4	10.4	
Real change (compared with previous year)									
1999	-25.8	5.5	5.5	0.0	1.8	-1.1	7.7	7.7	
(NIS million, current prices)	38	58,495	58,456	16,061	6,470	9,591	42,434	42,395	

<sup>a</sup> Adjustments due to transfers of the National Insurance Institute which constitute part of public consumption.  
SOURCE: Based on Central Bureau of Statistics and National Insurance Institute data.

**Table 5.A.11**  
**Indirect Taxes and Subsidies on Domestic Production, 1980–1999**

	(percent of GDP)													
	1. Total indirect taxes on domestic production					2. Subsidies					3. Net indirect taxes on domestic production			
	On economic activity	Value added <sup>a</sup>	Purchase	Fuel	Employers' Other <sup>b</sup>	Property	Local authorities (rates)	Other <sup>c</sup>	Direct subsidies	Imputed credit				
1980	11.8	8.9	4.8	0.9	0.8	1.7	0.7	0.6	1.0	1.3	6.2	2.6	3.6	5.5
1981	10.3	7.9	4.7	0.8	0.7	1.2	0.6	0.3	1.1	1.1	9.2	6.2	3.0	1.1
1982	10.2	8.3	5.4	0.6	0.7	1.1	0.5	0.1	1.1	0.7	6.6	4.2	2.3	3.6
1983	10.9	9.1	6.1	0.6	0.7	1.2	0.5	0.1	1.0	0.7	5.7	3.8	1.9	5.2
1984	10.2	8.5	5.6	0.6	0.6	1.1	0.4	0.1	1.2	0.5	6.2	4.5	1.7	4.0
1985	13.0	10.3	6.8	0.7	1.0	1.1	0.7	0.1	1.9	0.7	5.0	3.3	1.7	7.9
1986	14.3	11.0	7.4	0.8	0.8	1.3	0.7	0.1	2.4	0.7	3.4	2.0	1.4	10.9
1987	14.0	10.4	7.2	0.7	0.7	0.9	0.9	0.2	2.7	0.8	3.3	1.9	1.4	10.8
1988	13.4	10.0	7.4	0.6	0.7	0.7	0.6	0.2	2.6	0.7	3.1	2.1	1.0	10.3
1989	13.4	9.9	7.4	0.5	0.7	0.7	0.6	0.2	2.6	0.6	2.4	1.7	0.7	11.0
1990	13.9	10.5	7.6	0.4	1.0	0.7	0.9	0.3	2.6	0.6	1.9	1.4	0.5	12.0
1991	14.5	11.0	8.3	0.3	1.1	0.6	0.7	0.2	2.6	0.6	1.8	1.4	0.4	12.7
1992	14.8	11.5	8.6	0.4	1.4	0.5	0.6	0.2	2.5	0.6	2.0	1.7	0.3	12.8
1993	14.1	10.8	8.2	0.4	1.3	0.3	0.7	0.2	2.5	0.6	1.8	1.5	0.3	12.3
1994	13.9	10.6	8.2	0.3	1.2	0.3	0.6	0.3	2.5	0.5	1.7	1.5	0.2	12.2
1995	13.9	10.6	8.2	0.3	1.2	0.3	0.6	0.3	2.6	0.5	1.3	1.1	0.1	12.7
1996	14.2	10.8	8.2	0.2	1.3	0.3	0.6	0.3	2.6	0.5	1.0	0.9	0.1	13.2
1997	14.5	11.1	8.5	0.2	1.4	0.3	0.6	0.3	2.7	0.4	0.9	0.8	0.1	13.6
1998	14.3	10.9	8.4	0.2	1.4	0.3	0.6	0.3	2.8	0.4	0.8	0.8	0.0	13.5
1999	14.3	11.0	8.4	0.2	1.4	0.3	0.6	0.2	2.7	0.4	0.7	0.7	0.0	13.6
Real change (compared with previous year)	3.3	3.9	4.5	1.2	2.8	3.7	-1.5	-4.2	1.2	7.4	-8.0	-5.8	-54.5	4.0
(NIS million, current prices)	58,628	44,863	34,552	802	5,667	1,401	2,441	955	11,227	1,583	2,986	2,920	66	55,642

<sup>a</sup> Including VAT on nonprofit organizations and on wages in financial institutions.

<sup>b</sup> Tobacco tax, cement excise, stamp duty, licenses and fees, and fuel equalization fund tax.

<sup>c</sup> Surpluses of postal and ports authorities, and taxes on earmarked receipts.

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.12**  
**Taxes on Imports, and Export Subsidies, 1980–1999**

	1. Taxes on civilian imports		VAT	Customs	Purchase	Other taxes	2. Import subsidies	3. Net taxes on civilian imports	4. Taxes on defense imports	5. Export subsidies (direct and credit subsidies)	6. Net foreign trade taxes	(percent of GDP)
	5.6	6.3										
1980	5.6	6.3	2.4	1.3	1.8	0.1	5.5	1.0	2.2	3.3		
1981	6.3	8.0	2.6	1.5	2.2	0.8	5.6	1.1	2.4	3.2		
1982	8.0	8.5	3.3	2.1	2.5	0.0	8.0	0.9	2.5	5.5		
1983	8.5	7.1	3.1	1.9	2.7	0.1	8.3	0.8	2.7	5.7		
1984	7.1	8.0	2.8	1.4	1.8	-0.2	7.3	1.1	3.0	4.3		
1985	7.1	8.3	2.9	1.4	1.9	-0.3	7.4	1.5	1.8	5.6		
1986	8.0	8.3	2.8	1.8	2.9	-0.2	8.2	0.9	1.3	6.9		
1987	8.3	7.3	2.9	1.4	3.4	-0.2	8.4	1.3	1.3	7.1		
1988	7.3	5.5	2.4	1.1	3.2	-0.1	7.4	0.9	1.3	6.1		
1989	5.5	5.3	2.2	0.5	2.5	0.0	5.6	0.6	1.2	4.4		
1990	5.3	5.9	2.3	0.6	2.3	0.0	5.3	0.6	0.9	4.4		
1991	5.9	6.2	2.7	0.7	2.3	0.0	5.9	0.7	0.6	5.3		
1992	6.2	5.9	2.8	0.7	2.5	0.0	6.3	0.5	0.5	5.7		
1993	5.9	5.6	2.7	0.5	2.6	0.0	5.9	0.6	0.3	5.6		
1994	5.6	5.6	2.6	0.3	2.6	0.0	5.6	0.4	0.2	5.4		
1995	5.6	5.1	2.8	0.3	2.4	0.0	5.6	0.3	0.1	5.4		
1996	5.1	4.6	2.7	0.2	2.3	0.0	5.1	0.3	0.1	5.0		
1997	4.6	4.5	2.4	0.2	2.1	0.0	4.6	0.3	0.1	4.5		
1998	4.5	4.7	2.3	0.3	1.9	0.0	4.5	0.3	0.1	4.4		
1999	4.7		2.3	0.3	2.1	0.0	4.7	0.3	0.1	4.6		
Real change (compared with previous year)	7.7		5.7		10.4	49.6	7.5	-9.6	21.1	7.4		
(NIS million, current prices)												
1999	19,166		9,422	1,238	8,506	118	19,048	1,251	302	18,746		

SOURCE: Based on Central Bureau of Statistics data.

**Table 5.A.13**  
**Selected Tax Rates, 1980–1999**

	Corporation tax (on undis- tributed profits)	Maximum personal income tax	Employers' tax (private sector) <sup>a</sup>	Employers' and employees' tax, A <sup>b</sup>	Employers' and employees' tax, B <sup>b</sup>
1980	61.0	50.0	7.0	21.4	
1981	61.0	50.0	7.0	20.8	
1982	61.0	50.0	7.0	20.3	
1983	61.0	50.0	7.0	19.1	
1984	61.0	60.0	7.0	19.1	
1985	66.1	60.0	7.0	19.2	
1986	61.0	60.0	7.0	19.3	
1987	45.0	48.0	4.0	16.9	
1988	45.0	48.0	4.0	16.2	
1989	45.0	48.0	4.0	16.2	
1990	43.5	48.0	4.0	15.1	
1991	41.0	50.4	3.0	13.4	
1992	40.0	50.4	0.0	12.7	
1993	39.0	50.4	0.0	12.7	
1994	38.0	50.0	0.0	12.6	
1995	37.0	50.0	0.0	14.8	9.6
1996	36.0	50.0	0.0	14.6	9.5
1997	36.0	50.0	0.0	14.6	10.7
1998	36.0	50.0	0.0	14.6	10.7
1999	36.0	50.0	0.0	14.6	10.7

<sup>a</sup> Some employers in agriculture, hotels, and other industries received tax exemptions in 1980-87.

<sup>b</sup> Version A: Social security contributions plus health insurance tax, ordinary rate; Version B: Social security contribution plus health insurance tax at reduced rate.

SOURCE: Based on Central Bureau of Statistics data.