

III.A.5.4. BELASTINGEN OP HET INKOMEN *

Verdeling tussen fysieke personen en vennootschappen realisaties 1970 - 2010

G. Van Reybrouck 0257/639.23

in duizenden euro

Begrotings- jaar	Staat en opcentiemen			Fysieke personen										Vennootschappen							
	Totaal	Fysieke personen	Vennoot- schappen	Totaal	Staat					Opcentiemen					Totaal	Staat					Op- centiemen
					waarvan					Totaal	Onroerende voor- heffing	PB	waarvan								
					(incl. diversen en boeten)	on- roerende	voorheffingen roerende	bedrijfs- voorheffing	vooraf- betalin- gen				Kohieren PB	BNI		onroerende	roerende	Vooraf- betalin- gen	Kohieren Venb.	BNI	
(b) (2)+(3)	(4)+(11)	(14)+(20)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)		
1970	3.492.944	2.741.207	751.737	2.449.733	21.195	204.463	1.479.280	262.123	480.715	347	291.473	197.175	94.299	685.302	6.941	126.426	421.419	125.806	3.718	66.435	
1971	4.048.944	3.152.611	896.333	2.827.920	22.459	243.208	1.745.964	267.056	548.167	496	324.691	217.651	107.040	819.734	7.561	149.232	473.477	173.054	15.915	76.599	
1972	4.805.094	3.777.699	1.027.395	3.379.929	24.145	249.430	2.098.914	390.432	615.297	843	397.770	260.263	137.507	936.418	8.057	157.412	566.809	193.977	9.668	90.977	
1973	5.855.890	4.523.189	1.332.700	4.097.482	22.360	272.956	2.654.320	516.858	629.253	744	425.708	273.724	151.984	1.236.518	7.561	181.954	853.894	185.524	7.065	96.183	
1974	7.374.857	5.824.283	1.550.574	5.260.226	26.872	307.388	3.451.298	701.539	770.651	992	564.057	365.098	198.959	1.428.858	8.800	307.462	837.409	264.924	9.271	121.716	
1975	9.221.168	7.529.791	1.691.378	6.866.576	24.839	347.051	4.560.026	1.016.363	914.107	2.454	663.214	402.827	260.387	1.564.084	8.602	345.117	927.642	261.652	19.831	127.293	
1976	10.250.943	8.482.842	1.768.101	7.758.497	24.715	396.010	5.263.697	1.152.705	915.570	3.966	724.345	428.856	295.489	1.625.314	8.255	317.502	1.062.967	213.659	21.567	142.787	
1977	11.848.849	10.144.919	1.703.930	9.311.253	24.789	592.417	6.268.930	1.418.447	998.986	5.206	833.666	478.435	355.231	1.545.650	9.147	267.362	1.160.563	93.158	13.634	158.280	
1978	13.647.143	11.810.761	1.836.383	10.812.146	26.277	719.757	7.275.105	1.543.484	1.238.402	5.206	998.614	556.347	442.267	1.650.958	9.792	302.715	1.152.705	173.550	10.461	185.424	
1979	14.986.797	12.908.629	2.078.168	11.824.294	27.020	829.522	8.100.194	1.798.517	1.064.182	768	1.084.336	577.096	507.240	1.865.847	9.941	364.331	1.412.993	74.517	1.983	212.321	
1980	15.481.841	13.643.963	1.837.878	12.641.531	26.277	1.132.405	9.040.528	1.775.884	664.702	-2.479	1.002.432	513.958	488.474	1.667.823	9.494	323.620	1.272.685	65.543	-6.296	170.055	
1981	15.998.867	14.194.555	1.804.312	13.125.365	33.515	1.241.895	9.768.046	1.706.747	371.196	-719	1.069.190	643.085	426.104	1.576.994	11.899	384.452	1.138.848	40.952	-1.686	227.318	
1982	18.509.218	16.182.001	2.327.217	14.723.718	33.044	1.416.546	10.676.625	1.882.850	699.556	6.767	1.458.283	654.439	803.844	2.091.247	11.899	440.152	1.427.371	191.498	15.865	235.970	
1983	19.085.268	16.684.690	2.400.578	15.227.696	33.044	1.570.597	11.020.652	1.931.413	660.165	4.536	1.456.994	745.738	711.256	2.131.861	11.899	515.496	1.623.008	-32.350	9.916	268.717	
1984	21.458.358	18.780.112	2.678.246	16.979.661	45.984	2.157.512	12.207.467	1.933.619	621.221	6.693	1.800.451	907.637	892.813	2.351.026	16.584	672.564	1.707.069	-65.791	16.758	327.219	
1985	22.772.176	19.737.832	3.034.344	17.856.369	36.589	2.322.940	13.050.231	1.952.236	480.318	6.197	1.881.462	977.866	903.597	2.680.551	13.238	817.680	1.926.108	-96.307	15.593	353.794	
1986	23.395.648	20.022.937	3.372.711	18.064.653	35.102	2.300.831	13.251.371	2.089.618	370.130	9.172	1.958.284	953.894	1.004.390	3.028.783	12.643	1.025.332	2.362.748	-338.870	-37.407	343.927	
1987	23.924.945	20.507.828	3.417.117	18.502.866	35.127	2.535.920	13.376.657	2.240.784	285.598	18.840	2.004.963	974.940	1.030.022	3.065.976	12.667	945.346	2.350.675	-253.099	5.503	351.141	
1988	24.560.063	20.766.643	3.793.420	18.819.018	33.763	2.501.922	13.737.863	2.247.601	280.120	7.536	1.947.625	938.550	1.009.075	3.339.478	16.336	1.063.369	2.547.403	-293.382	892	453.943	
1989	24.801.227	20.773.112	4.028.115	18.886.741	34.160	2.435.262	14.020.610	2.293.040	98.439	-2.900	1.886.371	956.175	930.196	3.557.167	16.807	1.196.279	2.877.746	-530.170	-7.709	470.948	
1990	26.240.291	22.476.082	3.764.209	20.565.319	32.970	2.987.065	15.291.461	2.144.403	96.059	4.363	1.910.763	955.977	954.787	3.293.583	16.485	1.142.660	2.735.183	-623.229	18.369	470.626	
1991	27.366.369	23.662.880	3.703.490	21.429.533	57.387	2.441.335	17.628.204	1.980.644	-713.661	22.335	2.233.347	1.122.933	1.110.414	3.141.912	28.904	805.044	2.859.898	-566.338	8.304	561.578	
1992	28.340.588	24.603.586	3.737.082	22.168.448	65.246	1.894.080	18.666.184	1.945.097	-437.235	18.766	2.435.058	1.221.570	1.113.488	3.127.214	32.796	799.593	2.901.891	-643.061	28.508	609.868	
1993	28.966.215	24.598.359	4.367.855	22.346.247	59.916	1.610.722	19.433.638	1.979.058	-787.335	31.730	2.252.113	1.116.438	1.135.675	3.810.491	30.466	847.321	3.112.774	-221.666	32.077	557.364	
1994	32.446.880	27.376.986	5.069.894	24.726.533	73.600	2.065.049	20.939.145	2.056.574	-463.016	36.688	2.650.453	1.383.221	1.267.232	4.379.188	37.457	756.720	3.731.715	-179.053	22.781	690.706	
1995	34.631.144	28.899.479	5.731.665	25.687.920	86.019	2.394.059	21.586.890	2.066.093	-530.790	70.501	3.211.560	1.635.403	1.576.157	4.926.160	42.340	496.178	4.374.949	-23.277	28.409	805.505	
1996	35.167.425	28.856.557	6.310.868	25.673.629	80.045	1.823.123	22.458.782	1.984.760	-748.614	59.370	3.182.928	1.561.754	1.621.174	5.541.630	39.415	697.047	4.747.781	44.175	5.255	769.238	
1997	37.707.870	30.457.472	7.250.398	27.130.642	86.664	1.898.295	23.657.124	2.005.682	-602.530	71.195	3.326.830	1.697.872	1.628.958	6.401.462	43.332	712.066	5.635.041	-7.933	11.849	848.936	
1998	40.026.815	31.167.582	8.859.232	27.840.132	87.135	1.756.528	24.828.628	2.024.646	-935.848	65.345	3.327.450	1.664.357	1.663.093	8.027.054	43.555	681.275	7.161.545	72.682	61.180	832.179	
1999	39.998.920	31.827.678	8.171.242	29.250.255	29.177	1.479.511	26.400.735	1.984.735	-776.055	118.444	2.577.423	842.863	1.734.561	7.749.798	14.576	728.090	6.859.883	162.494	-22.112	421.444	
2000	42.126.671	33.721.485	8.405.186	30.845.447	21.772	1.786.443	27.846.313	1.968.282	-940.124	154.197	2.876.038	816.589	2.059.450	7.996.890	10.885	552.326	7.268.146	144.101	17.152	408.296	
2001	43.353.385	34.560.230	8.793.154	31.927.670	23.131	1.729.197	29.203.293	1.945.751	-1.133.523	141.617	2.632.560	821.026	1.811.534	8.382.640	11.567	641.647	7.262.730	440.750	16.842	410.514	
2002	45.536.785	36.774.491	8.762.294	33.636.672	32.667	1.695.786	30.744.032	1.879.738	-968.409	190.120	3.137.819	1.179.041	1.958.778	8.172.773	16.333	581.868	6.738.962	806.516	-2.275	589.521	
2003	44.825.111	36.288.741	8.536.370	33.070.183	29.249	1.636.968	30.587.298	1.851.119	-1.261.493	204.377	3.218.558	1.097.715	1.210.843	7.987.513	14.625	524.826	6.695.136	754.584	-12.990	548.857	
2004	46.941.335	37.351.968	9.589.367	34.111.330		1.756.488	31.533.594	1.838.238	-1.244.979	206.726	3.240.638	1.021.110	1.219.535	9.078.816		462.579	7.885.779	726.155	-6.329	510.551	
2005	49.431.068	39.064.781	10.366.288	35.783.782		2.245.849	33.006.479	1.861.151	-1.504.486	155.683	3.280.999	1.027.966	2.253.033	9.852.305		550.603	8.415.772	841.860	34.517	513.983	
2006	49.651.938	38.418.505	11.233.433	35.109.311		2.221.073	34.157.011	1.788.361	-3.219.297	137.334	3.309.194	1.078.993	2.230.201	10.693.937		523.697	9.056.763	1.043.994	57.068	539.496	
2007	52.233.688	39.927.784	12.305.904	36.219.900		2.319.154	35.493.771	1.756.233	-3.535.184	151.360	3.707.884	1.119.042	2.588.842	11.746.383		663.613	9.790.337	1.333.647	-58.497	559.521	
2008p	54.564.474	42.102.626	12.461.848	38.628.612		2.625.441	37.787.617	1.728.019	-3.675.858	134.768	3.474.014	1.171.567	2.302.447	11.876.064		669.316	9.625.589	1.520.744	46.103	585.784	
2009p	49.006.382	40.154.619	8.851.763	35.963.336		2.139.330	37.586.519	1.546.931	-5.506.593	119.347	4.191.283	1.212.961	2.978.322	8.245.283		516.876	6.846.615	780.617	62.274	606.480	
2010p	50.651.621	40.577.339	10.074.282	36.481.327		2.014.785	37.889.247	1.617.713	-5.202.816	150.706	4.096.012	1.226.268	2.869.744	9.461.148		504.011	7.700.912	1.207.426	42.953	613.134	

* vanaf 1977 = nieuwe reeks roerende voorheffing (opsplitsing volgens berekeningen Studiedienst)

vanaf 1999 exclusief de door het Vlaamse Gewest geïnde onroerende voorheffing

(a) voor de jaren 1984 tot 1987 inclusief de inhouding op de werkloosheidsuitkeringen

(b) met uitsluiting van "Personenbelasting Stock Options", de "belasting op de deelname van de werknemers in de winst", de "heffing diamanthandelaars" en de "fiscale regularisatie".