



ECONOMIC FIGURES

LICENSED FOOTBALL

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Revenue and expenditure

The 36 clubs and limited companies of the Bundesliga and Bundesliga 2 once again significantly increased their total revenue over the course of the 2023-24 season, reaching €5.87 billion – a new record the German professional football. Together, they took in almost €632 million more than in the previous year, an increase of 12 per cent. Around 82 per cent of the revenue was generated by the Bundesliga clubs. At the same time, expenditure rose by €592.4 million to €5.79 billion, which corresponds to growth of 11.4 per cent. The overall profit totalled €81.7 million.

Licensed football Revenue

(€ 000s)

	2021-2022	2022-2023	2023-2024
Bundesliga	3,608,053	4,452,403	4,801,911
Contribution to total revenue	80.61%	85.00%	81.80%
Bundesliga 2	867,832	785,697	1,068,138
Contribution to total revenue	19.39%	15.00%	18.20%
Total	4,475,885	5,238,099	5,870,049

Licensed football Expenditure

(€ 000s)

	2021-2022	2022-2023	2023-2024
Bundesliga	3,803,675	4,408,096	4,687,096
Contribution to total expenditure	81.26%	84.84%	80.97%
Bundesliga 2	877,377	787,892	1,101,264
Contribution to total expenditure	18.74%	15.16%	19.03%
Total	4,681,052	5,195,989	5,788,359

Taxes and duties

For the second time in a row, the 36 licensed German football clubs paid more than €1.6 billion to the financial authorities and social security institutions during the 2023-24 season. Compared to the previous year, the amount of taxes and social security contributions increased by a further €9.5 million to a total of €1.66 billion. At just under €1.2 billion, the largest share was accounted for by personal taxes and duties, which made up around 72 per cent of total revenue. This means that German professional football has paid a total of more than €13 billion in taxes and social security contributions over the past ten seasons, i.e. since the 2014-15 season.

Licensed football Taxes and duties

(in €)

	Bundesliga	Bundesliga 2	Licensed football
Corporate taxes and duties			
VAT (excluding input tax) as of 31 Dec 2023	731,851,141	174,690,603	906,541,744
Corporate income tax	31,635,176	3,182,575	34,817,751
Trade tax	33,607,340	4,019,789	37,627,129
Other taxes and duties	7,107,436	3,741,532	10,848,968
Total	804,201,093	185,634,498	989,835,591
Personal taxes and duties			
Income tax on wages and salaries	762,262,510	110,889,615	873,152,125
Church tax and solidarity surcharge	46,957,848	7,512,073	54,469,921
Social security (pension, unemployment, health insurance)	135,328,080	51,515,261	186,843,341
Social insurance against occupational accidents	49,879,519	32,110,295	81,989,815
Total	994,427,957	202,027,244	1,196,455,201
Total corporate and personal taxes and duties	1,798,629,050	387,661,743	2,186,290,792
Minus input tax refunded as of 31 Dec 2023 (input tax is an indicator of the company's willingness to invest)	434,484,068	92,604,735	527,088,803
Outflow of funds from taxes and duties	1,364,144,981	295,057,008	1,659,201,989

Jobs

Never before have so many people been employed as a result of German professional football as in the 2023-24 season. A total of 61,727 people were employed directly or indirectly by the clubs and their subsidiaries. That is 5,646 more than in the previous record-breaking 2018-19 season. 19,835 people worked for the 36 clubs and limited companies, with a further 7,170 working for the clubs' subsidiaries. This means that a total of 27,005 people were working directly for a Bundesliga or Bundesliga 2 club. Of these, 9,118 were full-time staff, while the remainder were trainees, part-time staff or contracted workers.

Licensed football Employees

	Bundesliga		Bundesliga 2		Licensed football	
	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Licensees						
Full-time staff	4,923	5,079	2,171	2,368	7,094	7,447
Trainees	68	101	48	45	116	146
Part-time staff	1,280	1,297	682	1,098	1,962	2,395
Temporary workers	5,160	6,616	2,941	3,231	8,101	9,847
Total	11,431	13,093	5,842	6,742	17,273	19,835
Subsidiaries						
Full-time staff	1,248	1,302	386	369	1,634	1,671
Trainees	26	42	8	13	34	55
Part-time staff	766	521	112	307	878	828
Temporary workers	2,864	2,281	1,253	2,335	4,117	4,616
Total	4,904	4,146	1,759	3,024	6,663	7,170
Contractors						
Security companies	8,343	8,186	4,209	5,737	12,552	13,923
Caterers	8,757	8,879	4,333	5,440	13,090	14,319
Medical services	925	947	542	662	1,467	1,609
Other	3,176	2,383	780	2,488	3,956	4,871
Total	21,201	20,395	9,864	14,327	31,065	34,722
Grand total	37,536	37,634	17,465	24,093	55,001	61,727