

**Umsatzsteuerstatistik 2022**

*Steuerpflichtige in den Stadt- und Landkreisen Baden-Württembergs*

| Gewerbekennziffer        |                             | I Gastgewerbe                  |                    | 55 Beherbergung                |                    | 55.1 Hotels, Gasthöfe und Pensionen |                    | 56 Gastronomie                 |                    | 56.1 Restaurants, Gaststätten, Imbiss, Cafés, Eissalons u.ä. |                    | 56.2 Caterer und Erbringung sonst. Verpflegungsdienstleistungen |                    | 56.3 Ausschank von Getränken   |                    |
|--------------------------|-----------------------------|--------------------------------|--------------------|--------------------------------|--------------------|-------------------------------------|--------------------|--------------------------------|--------------------|--|--------------------|---|--------------------|--------------------------------|--------------------|
| Krs. Nr.                 | Kreis Regierungsbezirk Land | Steuerpflichtige <sup>1)</sup> | Steuerbarer Umsatz | Steuerpflichtige <sup>1)</sup> | Steuerbarer Umsatz | Steuerpflichtige <sup>1)</sup>      | Steuerbarer Umsatz | Steuerpflichtige <sup>1)</sup> | Steuerbarer Umsatz | Steuerpflichtige <sup>1)</sup>                               | Steuerbarer Umsatz | Steuerpflichtige <sup>1)</sup>                                  | Steuerbarer Umsatz | Steuerpflichtige <sup>1)</sup> | Steuerbarer Umsatz |
|                          |                             | Anzahl                         | 1000 Euro          | Anzahl                         | 1000 Euro          | Anzahl                              | 1000 Euro          | Anzahl                         | 1000 Euro          | Anzahl   | 1000 Euro          | Anzahl  | 1000 Euro          | Anzahl                         | 1000 Euro          |
| 111                      | Stuttgart                   | 1.554                          | 974.745            | 222                            | 256.321            | 200                                 | 224.376            | 1.332                          | 718.423            | 1.009  | 496.804            | 106   | 132.450            | 217                            | 89.169             |
| 115                      | Böblingen                   | 826                            | 300.675            | 141                            | 69.620             | 128                                 | 68.061             | 685                            | 231.056            | 492  | 185.231            | 43  | 12.805             | 150                            | 33.019             |
| 116                      | Esslingen                   | 1.109                          | 497.077            | 151                            | 81.436             | 138                                 | 71.753             | 958                            | 415.641            | 727  | 327.803            | 69  | 36.341             | 162                            | 51.497             |
| 117                      | Göppingen                   | 560                            | 175.410            | 82                             | 49.286             | 69                                  | 46.968             | 478                            | 126.124            | 346  | 101.588            | 34  | 9.576              | 98                             | 14.960             |
| 118                      | Ludwigsburg                 | 1.051                          | 445.539            | 158                            | 60.550             | 138                                 | 56.772             | 893                            | 384.989            | 644  | 295.253            | 65  | 53.221             | 184                            | 36.514             |
| 119                      | Rems-Murr-Kreis             | 988                            | 355.331            | 141                            | 58.562             | 120                                 | 54.700             | 847                            | 296.769            | 634  | 225.230            | 68  | 47.876             | 145                            | 23.663             |
| 121                      | Heilbronn                   | 330                            | 218.523            | 33                             | 87.686             | 26                                  | 85.815             | 297                            | 130.838            | 196  | 98.547             | 15  | 5.661              | 86                             | 26.630             |
| 125                      | Heilbronn                   | 702                            | 263.170            | 145                            | 101.237            | 118                                 | 93.671             | 557                            | 161.933            | 377  | 117.645            | 40  | 16.293             | 140                            | 27.994             |
| 126                      | Hohenlohekreis              | 226                            | 86.311             | 77                             | 30.240             | 58                                  | 27.146             | 149                            | 56.071             | 112  | 47.905             | 9   | 3.522              | 28                             | 4.644              |
| 127                      | Schwäbisch Hall             | 433                            | 179.258            | 96                             | 66.997             | 78                                  | 64.294             | 337                            | 112.261            | 259  | 96.393             | 25  | 6.595              | 53                             | 9.273              |
| 128                      | Main-Tauber-Kreis           | 323                            | 125.185            | 79                             | 37.260             | 59                                  | 32.166             | 244                            | 87.925             | 188  | 73.961             | 17  | 7.401              | 39                             | 6.563              |
| 135                      | Heidenheim                  | 243                            | 67.573             | 35                             | 12.116             | 30                                  | 11.066             | 208                            | 55.457             | 164  | 46.354             | 11  | 3.409              | 33                             | 5.694              |
| 136                      | Ostalbkreis                 | 681                            | 245.643            | 148                            | 60.950             | 120                                 | 49.265             | 533                            | 184.693            | 363  | 135.129            | 36  | 24.389             | 134                            | 25.174             |
| <b>1</b>                 | <b>Reg.-Bez. Stuttgart</b>  | <b>9.026</b>                   | <b>3.934.440</b>   | <b>1.508</b>                   | <b>972.262</b>     | <b>1.282</b>                        | <b>886.052</b>     | <b>7.518</b>                   | <b>2.962.179</b>   | <b>5.511</b>   | <b>2.247.843</b>   | <b>538</b>  | <b>359.542</b>     | <b>1.469</b>                   | <b>354.794</b>     |
| 211                      | Baden-Baden                 | 204                            | 177.433            | 56                             | 45.777             | 44                                  | 43.826             | 148                            | 131.656            | 117  | 92.145             | 14  | 32.461             | 17                             | 7.050              |
| 212                      | Karlsruhe                   | 831                            | 377.602            | 93                             | 65.813             | 86                                  | 64.567             | 738                            | 311.789            | 571  | 236.497            | 50  | 23.583             | 117                            | 51.710             |
| 215                      | Karlsruhe                   | 965                            | 279.529            | 108                            | 55.144             | 95                                  | 53.641             | 857                            | 224.385            | 649  | 175.836            | .   | .                  | .                              | .                  |
| 216                      | Rastatt                     | 523                            | 158.374            | 86                             | 39.081             | 74                                  | 28.443             | 437                            | 119.293            | 339  | 96.653             | 20  | 9.558              | 78                             | 13.082             |
| 221                      | Heidelberg                  | 467                            | 748.259            | 85                             | 77.985             | 75                                  | 66.110             | 382                            | 670.274            | 300  | 155.968            | .   | .                  | .                              | .                  |
| 222                      | Mannheim                    | 811                            | 507.741            | 61                             | 112.274            | 52                                  | 90.266             | 750                            | 395.467            | 532  | 234.977            | 49  | 119.331            | 169                            | 41.159             |
| 225                      | Neckar-Odenwald-Kreis       | 273                            | 68.637             | 56                             | 20.629             | .                                   | .                  | 217                            | 48.008             | 177  | 39.283             | 10  | 1.506              | 30                             | 7.219              |
| 226                      | Rhein-Neckar-Kreis          | 1.216                          | 409.262            | 160                            | 82.597             | 129                                 | 74.511             | 1.056                          | 326.665            | 791  | 253.624            | 92  | 39.865             | 173                            | 33.177             |
| 231                      | Pforzheim                   | 303                            | 117.053            | 20                             | 40.690             | .                                   | .                  | 283                            | 76.363             | 194  | 61.924             | 15  | 2.869              | 74                             | 11.570             |
| 235                      | Calw                        | 383                            | 143.821            | 114                            | 66.943             | 101                                 | 63.717             | 269                            | 76.878             | 208  | 67.420             | 14  | 2.426              | 47                             | 7.033              |
| 236                      | Enzkreis                    | 343                            | 100.263            | 54                             | 24.080             | 45                                  | 22.094             | 289                            | 76.183             | 234  | 57.581             | 28  | 12.558             | 27                             | 6.043              |
| 237                      | Freudenstadt                | 383                            | 265.373            | 157                            | 182.087            | 129                                 | 177.924            | 226                            | 83.286             | 160  | 60.538             | 12  | 10.312             | 54                             | 12.436             |
| <b>2</b>                 | <b>Reg.-Bez. Karlsruhe</b>  | <b>6.702</b>                   | <b>3.353.348</b>   | <b>1.050</b>                   | <b>813.100</b>     | <b>897</b>                          | <b>744.024</b>     | <b>5.652</b>                   | <b>2.540.248</b>   | <b>4.272</b>   | <b>1.532.446</b>   | <b>411</b>  | <b>775.590</b>     | <b>969</b>                     | <b>232.212</b>     |
| 311                      | Freiburg im Breisgau        | 672                            | 431.218            | 129                            | 151.602            | 98                                  | 133.148            | 543                            | 279.616            | 427  | 219.846            | 53  | 32.318             | 63                             | 27.452             |
| 315                      | Breisgau-Hochschwarzw       | 948                            | 487.203            | 396                            | 282.922            | 307                                 | 251.329            | 552                            | 204.280            | 439  | 179.075            | 31  | 8.568              | 82                             | 16.637             |
| 316                      | Emmendingen                 | 464                            | 185.711            | 129                            | 69.159             | 94                                  | 62.397             | 335                            | 116.552            | 259  | 97.939             | 22  | 10.001             | 54                             | 8.612              |
| 317                      | Ortenaukreis                | 1.361                          | 730.629            | 333                            | 403.942            | 257                                 | 380.591            | 1.028                          | 326.687            | 718  | 261.173            | 62  | 23.171             | 248                            | 42.343             |
| 325                      | Rottweil                    | 330                            | 157.814            | 69                             | 27.848             | 59                                  | 22.589             | 261                            | 129.965            | 197  | 117.880            | 16  | 7.884              | 48                             | 4.201              |
| 326                      | Schwarzwald-Baar-Kreis      | 588                            | 178.483            | 141                            | 57.007             | 114                                 | 51.569             | 447                            | 121.476            | 357  | 100.916            | 15  | 7.079              | 75                             | 13.481             |
| 327                      | Tuttlingen                  | 275                            | 91.000             | 50                             | 17.113             | 44                                  | 16.662             | 225                            | 73.887             | 170  | 60.790             | 14  | 6.144              | 41                             | 6.953              |
| 335                      | Konstanz                    | 947                            | 553.770            | 199                            | 207.349            | 125                                 | 132.740            | 748                            | 346.421            | 593  | 268.154            | 47  | 48.318             | 108                            | 29.950             |
| 336                      | Lörrach                     | 749                            | 319.801            | 185                            | 101.212            | 157                                 | 96.724             | 564                            | 218.589            | 392  | 176.393            | 28  | 14.627             | 144                            | 27.570             |
| 337                      | Waldshut                    | 542                            | 227.116            | 151                            | 84.841             | 119                                 | 73.089             | 391                            | 142.276            | 331  | 128.621            | 14  | 4.616              | 46                             | 9.039              |
| <b>3</b>                 | <b>Reg.-Bez. Freiburg</b>   | <b>6.876</b>                   | <b>3.362.744</b>   | <b>1.782</b>                   | <b>1.402.995</b>   | <b>1.374</b>                        | <b>1.220.839</b>   | <b>5.094</b>                   | <b>1.959.750</b>   | <b>3.883</b>   | <b>1.610.787</b>   | <b>302</b>  | <b>162.725</b>     | <b>909</b>                     | <b>186.238</b>     |
| 415                      | Reutlingen                  | 623                            | 224.902            | 141                            | 80.023             | 113                                 | 72.787             | 482                            | 144.879            | 366  | 116.791            | 40  | 14.374             | 76                             | 13.714             |
| 416                      | Tübingen                    | 433                            | 193.551            | 76                             | 54.431             | 69                                  | 50.825             | 357                            | 139.120            | 274  | 119.613            | 23  | 6.623              | 60                             | 12.884             |
| 417                      | Zollernalbkreis             | 447                            | 169.984            | 72                             | 26.540             | 64                                  | 25.514             | 375                            | 143.443            | 289  | 125.713            | 22  | 6.750              | 64                             | 10.980             |
| 421                      | Ulm                         | 371                            | 261.973            | 48                             | 37.190             | .                                   | .                  | 323                            | 224.782            | 236  | 154.322            | 36  | 53.406             | 51                             | 17.054             |
| 425                      | Alb-Donau-Kreis             | 372                            | 532.521            | 92                             | 476.340            | .                                   | .                  | 280                            | 56.180             | 216  | 45.016             | 17  | 3.990              | 47                             | 7.173              |
| 426                      | Biberach                    | 358                            | 161.374            | 91                             | 36.589             | 79                                  | 34.794             | 267                            | 124.785            | 204  | 107.952            | 17  | 4.999              | 46                             | 11.835             |
| 435                      | Bodenseekreis               | 854                            | 446.793            | 374                            | 231.432            | .                                   | .                  | 480                            | 215.360            | 373  | 186.934            | 27  | 12.271             | 80                             | 16.156             |
| 436                      | Ravensburg                  | 635                            | 254.280            | 144                            | 72.615             | 109                                 | 62.183             | 491                            | 181.666            | 381  | 149.697            | 23  | 13.164             | 87                             | 18.804             |
| 437                      | Sigmaringen                 | 282                            | 84.618             | 57                             | 24.817             | 45                                  | 22.377             | 225                            | 59.801             | 180  | 50.947             | 12  | 1.900              | 33                             | 6.954              |
| <b>4</b>                 | <b>Reg.-Bez. Tübingen</b>   | <b>4.375</b>                   | <b>2.329.995</b>   | <b>1.095</b>                   | <b>1.039.978</b>   | <b>849</b>                          | <b>548.733</b>     | <b>3.280</b>                   | <b>1.290.017</b>   | <b>2.519</b>   | <b>1.056.984</b>   | <b>217</b>  | <b>117.477</b>     | <b>544</b>                     | <b>115.555</b>     |
| <b>Baden-Württemberg</b> |                             | <b>26.979</b>                  | <b>12.980.528</b>  | <b>5.435</b>                   | <b>4.228.335</b>   | <b>4.402</b>                        | <b>3.399.648</b>   | <b>21.544</b>                  | <b>8.752.193</b>   | <b>16.185</b>  | <b>6.448.060</b>   | <b>1.468</b>  | <b>1.415.334</b>   | <b>3.891</b>                   | <b>888.799</b>     |

1) Steuerpflichtige mit Lieferungen und Leistungen über 22 000 Euro.

. = zur Wahrung des Steuergeheimnisses nicht ausgewiesen

- = nichts vorhanden