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How much aid has Germany given to Ukraine?

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How much aid has Germany given to Ukraine?

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Overview

- There is growing confusion about how much help the German government has given to Ukraine. To support the public debate, this report presents a comprehensive summary of the available information on German aid to Ukraine.
- **Germany's total *bilateral* aid to Ukraine 2022–2026 ranges between EUR 31 and EUR 42 billion**, depending on the source and measurement approach. The large range between these estimates stems from limited transparency in Germany's reporting. The EUR 31 billion estimate is based on detailed, verifiable aid data that is reliable enough for international comparisons. The EUR 42 billion is instead based on aggregated government numbers, which are increasingly difficult to verify, because Germany has stopped reporting detailed aid numbers. About 80 per cent of German aid is military. Aid flows were lowest in 2024 and more than doubled in 2025/26.
- In addition to bilateral aid, Germany has supported Ukraine via the European Union, which has provided large-scale loans to Ukraine. Germany's share in these EU contributions adds up to another EUR 22.7 billion.
- **The widely circulated figure of EUR 100 billion for German aid to Ukraine is misleading.** It is wrongly reported as “bilateral aid”, since only about 40 per cent of this sum actually went to Ukraine. A closer look at the government figures shows that EUR 22 billion consists of future aid promises, which may or may not materialise. Moreover, EUR 35.9 billion was spent domestically in Germany, primarily on social welfare (“Bürgergeld”) for Ukrainian refugees.
- Compared with domestic spending priorities, Germany's bilateral aid to Ukraine is relatively modest. For example, Germany spent far more on “Mütterrente”, a pension add-on for mothers that keeps on expanding (ca. EUR 64 billion over 2022–26). The government also spent far more on domestic energy subsidies introduced after Russia decided to halt its gas deliveries in 2022. The 2022/23 “Doppelwumms” alone cost around EUR 51 billion, more than total bilateral Ukraine aid in five years (even when using the upper-bound aid figure of EUR 42 billion). In addition to that, the government launched several new transport and energy subsidies for households since 2022 (Tankrabatt, Deutschlandticket, Energiepreispauschalen etc.) at a total cost of around EUR 37 billion, almost as much as bilateral aid to Ukraine since 2022.
- In international comparison, Germany has become the largest individual donor country in absolute terms in 2025 and 2026. The US has provided more than three times as much in total, but new US aid dropped by 99 per cent since 2024. Also the four Nordic countries together have given more than Germany, even though they total only a third of Germany's population. Relative to GDP, Germany's support ranks twelfth, close to the EU average.
- **Better German aid reporting is both essential and easily possible.** We provide concrete recommendations for the government based on international best practice.

Keywords: Fiscal Policy & National Budgets, Germany, Ukraine, War

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1. Introduction

How much aid has Germany given to Ukraine? In recent weeks, the figure most often cited is EUR 100 billion. It comes from an overview published by the German government, which in August 2026 reported a total of EUR 43.3 billion in civilian support and EUR 57.6 billion in military support. The figure is widely cited in the media and political debate, but rarely explained, and is therefore often misunderstood. This report explains, in detail, why the aggregate number is misleading, as only about 40% of the EUR 100 billion actually went to Ukraine.

The confusion is partly the government's own making, as the quality of aid reporting has moved up and down. At the start of the war, Germany was among the least transparent donor countries, with almost no systematic details published. In 2023/24 the government then changed course and shifted to considerable transparency, with clear and detailed aid reporting. Since 2025, however, aid reporting has again become less transparent and more confusing.

More specifically, during the first months of the war, the government published no systematic account of its support. In June 2022, it began publishing a detailed list of military assistance, specifying the weapons and equipment delivered. From February 2023, it also published a ministry-by-ministry overview of overall support, clearly distinguishing between aid provided to Ukraine and spending within Germany, primarily for Ukrainian refugees. Since 2025, however, the government has stopped updating the military aid list. Moreover, current overviews no longer provide a detailed breakdown of military support, and aid already delivered is reported together with future commitments earmarked for later years. The headline numbers also no longer distinguish between aid provided to Ukraine and spending within Germany.

The Ukraine Support Tracker of the Kiel Institute for the World Economy was created in April 2022 to address these kinds of transparency problems. The overarching goal of the project is to make aid to Ukraine comparable across countries and time. The Tracker records the military, financial and humanitarian aid that donor governments provide to Ukraine, using the same rules for more than 40 donors. To ensure that the aid numbers are credible and precise, we only count aid that can be dated, valued and backed by a public source. We publish the full dataset, donation by donation, together with all underlying sources, as well as a detailed coding methodology, and a codebook (Trebesch et al. 2023). This makes our figures transparent and verifiable by anyone. Section 2 presents the Tracker's numbers for Germany, and Section 4 explains the methodology in detail.

This report builds on both the government's aggregate figures and the German aid data collected and verified by the Ukraine Support Tracker, going to the most detailed level possible. This required substantial detective work. In particular, to understand what lies behind the government's EUR 100 billion figure, we reconstructed the numbers from thousands of pages of federal budget documents, tracing the relevant spending line by line. This reconstruction is discussed in Section 3 and Appendix A.

Three findings stand out.

First, Germany's **bilateral** aid to Ukraine lies between EUR 31 billion and EUR 42 billion. The lower figure is what the Tracker can verify, while the higher one takes the government's figures at face value but counts only aid directed to Ukraine. Germany's share of aid provided through the European Union adds a further EUR 22.7 billion.

Second, the EUR 100 billion measures something else: the (potential) cost of the war against Ukraine for the German federal budget. Importantly, less than half of the 100 billion actually went to Ukraine. About EUR 35.9 billion of it was spent in Germany, mostly on benefits for Ukrainian refugees, while EUR 22 billion is earmarked for future years, for military aid that may or may not materialise. In other words: it is incorrect to state that Germany's bilateral aid to Ukraine exceeds EUR 100 billion.

Third, in the bigger picture, Germany's aid is sizeable but not exceptional. Between 2022 and 2026 the federal government transferred almost EUR 600 billion as top-up to the pension system ("Bundeszuschuss Rente"), which is more than ten times that of its bilateral aid to Ukraine in the same period. It also spent almost 100 billion on energy price subsidies and transfers since 2022 (including EUR 51 billion for the "Doppelwumms" after Russia halted its gas deliveries, plus the cost of the "Energiepreispauschalen", "Tankrabatt", 9-Euro Ticket and related measures). In other words, the government spent more than twice as much on shielding German households and firms from the economic fallout of the war against Ukraine (and Iran) as it spent on its aid to Ukraine. In international comparison, Germany is the second-largest donor to Ukraine in absolute terms, but ranks only around the EU average (12th) when aid is measured as a share of GDP. Section 5 shows the details behind these numbers.

The report closes in Section 6 with five recommendations for how the government can make its reporting clearer and closer to international best practice. Throughout, we state for all numbers whether they are government aggregates (or budget numbers) or from the Ukraine Support Tracker.

2. Aid counted by the Ukraine Support Tracker

The Ukraine Support Tracker is a database maintained by the Kiel Institute for the World Economy that has recorded government aid to Ukraine since 2022. It answers the question in the title of this report in two steps. Germany's own bilateral aid to Ukraine amounts to EUR 30.8 billion (Section 2.1). Adding Germany's share of the aid provided at EU level brings the total to EUR 53.5 billion (Section 2.2). All figures in this section are taken from the Ukraine Support Tracker, Release 31, as of 31 August 2026.

2.1. Bilateral aid: EUR 30.8 billion

Between the start of the war and 31 August 2026, Germany allocated EUR 30.8 billion in bilateral aid to Ukraine. This corresponds to 0.86% of Germany's 2021 GDP over the whole period, or just under EUR 7 billion and about 0.19% of GDP per year. The figure covers support that is bilateral, official and direct, meaning goods, services or money from the German government that reach Ukraine, and it includes an activity only where it can be dated, valued and traced to a public source. It refers to allocations, that is, aid that has been delivered or is specified for delivery; broader pledges for future years are recorded as commitments and are not part of this number. Section 4 describes the methodology in more detail.

Military aid accounts for EUR 25.0 billion, or 81% of the total. The remaining EUR 5.8 billion is civilian aid, which, under the Tracker's methodology, is split into EUR 4.17 billion of humanitarian aid and EUR 1.66 billion of financial aid.

Table 1 shows that these allocations were distributed unevenly over time. German allocations fell from EUR 6.0 billion in 2022 to EUR 4.4 billion in 2024, then more than doubled to EUR 9.4 billion in 2025. Furthermore, the first eight months of 2026 already exceed the 2024 total. The increase is driven by military aid, which rose from EUR 4.0 billion in 2024 to EUR 9.0 billion in 2025, while humanitarian aid declined from EUR 1.6 billion in 2022 to EUR 0.3 billion in 2025. On average, Germany allocated EUR 5.3 billion a year between 2022 and 2024 and EUR 8.9 billion a year since January 2025.

Table 1: German bilateral aid to Ukraine by year and type: EUR 30.8 billion since 2022

Year	Military	Humanitarian	Financial	Total	% of 2021 GDP
2022	2.82	1.56	1.61	5.99	0.17
2023	4.22	1.41	0.00	5.63	0.16
2024	3.96	0.44	0.00	4.40	0.12
2025	9.01	0.30	0.06	9.37	0.26
2026 (Jan–Aug)	4.99	0.46	0.00	5.45	0.15
Total	25.00	4.17	1.66	30.84	0.86

Note: German bilateral allocations by year of announcement and type of aid, in EUR billion, and total as a percentage of 2021 German GDP (World Bank). 2026 covers January to August only. Allocations are aid delivered or specified for delivery. Components may not add up to totals due to rounding.

Source: Ukraine Support Tracker, Release 31, as of 31 August 2026; GDP from the World Bank.

The EUR 30.8 billion contains only what can be verified activity by activity, and should therefore be read as a lower bound. The figures reported by the German government are higher, even when they are restricted to the aid that is directed to Ukraine. Section 3 breaks those figures down, and Section 4 explains where the difference comes from.

2.2. Aid via the EU: EUR 22.7 billion

In addition to bilateral aid, one element often missing from the public discussion of German support to Ukraine is the aid provided through EU institutions. The EU

has allocated more than EUR 100 billion to Ukraine through instruments including Macro-Financial Assistance, the Ukraine Facility, and, more recently, the Ukraine Support Loan, which is intended to support Ukraine's defence and budgetary needs. As the largest economy among the EU member states, Germany indirectly finances this EU-level aid.

While it is inherently difficult to establish a direct euro-for-euro link between an individual member state's contribution to the EU budget and the EU's support to Ukraine, the Tracker project has developed a reattribution method to estimate each member state's indirect contribution to EU-level aid. The method assigns EU-level support to individual member states in proportion to their contributions to the EU budget and, in the case of EIB support, their respective shares in the EIB's capital subscription (Trebesch et al. 2023).¹

Based on this method, around EUR 22.7 billion of EU-level aid allocations can be reattributed to Germany: EUR 22.1 billion through the instruments of the European Commission and Council and EUR 0.6 billion through the EIB. When this amount is combined with Germany's bilateral aid allocations (EUR 30.8 billion), total German aid allocations to Ukraine amount to around EUR 53.5 billion, or 1.49% of 2021 GDP. Spread over the war years, this corresponds to just under EUR 12 billion a year, or about 0.3% of GDP.

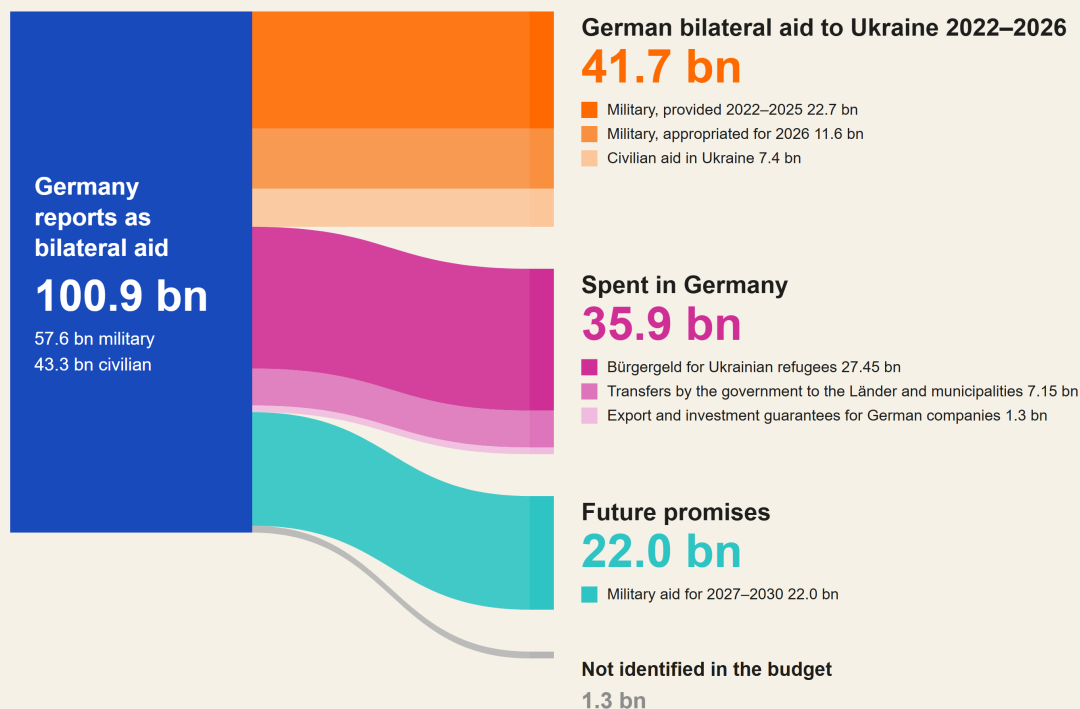
Two points should be kept in mind when reading the combined total. First, most EU-level support takes the form of loans to Ukraine, which are to be repaid, and Germany's share is an attribution based on its share in the EU budget, not a payment made by Germany to Ukraine. This is why we report it separately from bilateral aid throughout this report. Second, the EU share is not part of the EUR 100.9 billion reported by the German government, which leaves out Germany's regular contributions to the EU (Section 3). Section 5.2 shows how the reattribution affects Germany's position in international comparison.

¹ An exception to this methodology is how we treat the Ukraine Support Loan. Since Czechia, Hungary, and Slovakia opted out of the financial liabilities associated with the instrument, we exclude these countries when reattributing the loan and proportionally rescale the contribution shares of the participating member states.

3. Aid reported by the German government (EUR 100.9 billion)

Figure 1: Summary: only 40% of the reported government aid reached Ukraine

All amounts in EUR



Note: “Bürgergeld” refers to minimum-income benefits. The export and investment guarantees are a contingent liability and are counted in full, so that item is an upper bound. The Federal Government reports EUR 57.6 billion of military support, while the budget lines add up to EUR 56.3 billion; the difference is shown as “not identified in the budget”; Components may not add up due to rounding.

Source: German government (Bundesregierung 2026b: civilian split, headline totals) and federal budget, Einzelplan 60 (military split), as of 30 June 2026; Kiel Institute calculations. Not Ukraine Support Tracker data.

The German government publishes its own overview of support for Ukraine, most recently updated in August 2026 with figures as of 30 June 2026. It reports EUR 43.3 billion of civilian support and EUR 57.6 billion of military support, EUR 100.9 billion in total. The government’s figures are compiled from the accounts of the federal ministries and record what the federal budget has spent, or set aside, in connection with the war.

The government states what the figure leaves out: Germany’s regular contributions to the European Union, the Council of Europe and the OSCE; spending by the Länder and municipalities; and support from private initiatives and companies. The EUR 22.7 billion of EU-level aid attributed to Germany in Section 2 is therefore not part of the EUR 100.9 billion, and the two figures do not overlap.

The two headline amounts are also reported on different bases. The civilian figure is presented as support already provided, while the military figure covers support provided or earmarked for the coming years. This section breaks down each in turn. Section 3.1 separates the civilian figure into refugee support in Germany, export guarantees and

aid that can reach Ukraine. Section 3.2 reconstructs the military figure from the federal budget, distinguishing spending up to 2026 from commitments falling due from 2027. Figure 1 summarises the result.

3.1. Civilian aid: EUR 43.3 billion

The civilian figure is broken down across fifteen federal ministries, each with its own total.² Added up, these come to EUR 44.0 billion, about EUR 0.7 billion more than the EUR 43.3 billion stated in the same document. The overview does not explain the difference directly. However, it does show what it includes and what is left out, as is shown in the Appendix. Additionally, the title already indicates that the civilian figure combines two different things: aid to Ukraine, and support for Ukrainians who have fled to Germany. This section separates the two.

3.1.1. Refugee support in Germany: EUR 34.6 billion

About EUR 34.6 billion, 80% of the civilian figure, is spent inside Germany on Ukrainian refugees. It consists of two parts: EUR 27.45 billion of minimum-income benefits paid through the Federal Ministry of Labour and Social Affairs (BMAS), by far the largest single item, and EUR 7.15 billion from the Finance Ministry (BMF) supporting the Länder and municipalities that house and care for them.

Bürgergeld: EUR 27.45 billion

The largest single item is EUR 27.45 billion from the Labour Ministry. Since June 2022, Ukrainians with temporary protection in Germany who cannot support themselves have been entitled to basic income support known as Bürgergeld,³ instead of the lower benefits for asylum seekers, as decided by the Bundestag in 2022.⁴ According to the government's description, this covers the standard allowance for food, electricity and clothing, the cost of accommodation and heating, additional needs such as pregnancy, education and participation benefits for young people. Recipients are supported by job centres with job placement, German-language courses and further training; those who cannot work receive equivalent social assistance.

This figure has changed constantly as more Ukrainians arrived, and will keep changing as more of them move into employment.⁵

² Bundesregierung 2026b

³ Bürgergeld is defined under the Second Book of the Social Code (SGB II).

⁴ Deutscher Bundestag 2025

⁵ See [Appendix](#) for more details

Länder and municipalities: EUR 7.15 billion

The second part of refugee aid comes from the Finance Ministry. Its section of the overview describes two kinds of spending. The main one is “the financial and logistical support of the Länder and municipalities in housing and caring for refugees from Ukraine”, through lump-sum relief payments and the rent-free provision of federal properties by the Institute for Federal Real Estate (BImA). In addition, the ministry names financial assistance to the Ukrainian state which we separate into the EUR 1.0 billion paid into the IMF-administered account in 2022, and the debt-service moratorium, valued at EUR 0.11 billion. Deducting both leaves EUR 7.15 billion for support to the Länder and municipalities.

It would be natural to further divide refugee support into benefits, housing and transfers to the Länder. However, the published figures do not allow it.⁶

3.1.2. Export guarantees: EUR 1.3 billion

The civilian total also contains about EUR 1.3 billion in guarantees for German exports to and investments in Ukraine. These are contingent liabilities: they become payments only if a claim arises, and any payment would go to the German company holding the guarantee, not to Ukraine. The federal budget suggests that actual payouts have so far been small: the Ukraine-related budget title for guarantee losses that we identified (Kap. 6002, Tit. 671 06) provides EUR 5 million for 2025 and EUR 14 million for 2026.

We therefore do not count the guarantees as aid to Ukraine. In the summary figures they are grouped with spending in Germany, since any payment would go to German companies.

3.1.3. Civilian aid that can reach Ukraine: up to EUR 7.4 billion

What remains after refugee support and guarantees is EUR 7.4 billion of civilian support that can reach Ukraine, 17% of the civilian figure. It consists of EUR 1.0 billion grant to the IMF-administered account, EUR 0.1 billion of deferred debt service, and EUR 6.3 billion attributable to the other thirteen ministries.

This last figure is a residual rather than a reported item. The thirteen ministries' own lines add up to EUR 8.29 billion, about EUR 2.0 billion more: the EUR 1.3 billion of guarantees and the EUR 0.7 billion by which the ministry figures exceed the stated civilian total (Section 3.1). Neither amount can be attributed to a particular ministry with the published data, so we deduct both and take the government's headline figure as our reference. Section A.1.1 discusses what the EUR 0.7 billion would imply if it were attributed to the four mixed ministries instead.

⁶ Housing costs are part of Bürgergeld itself, which covers accommodation and heating, and they are also part of the Finance Ministry's transfers to the Länder. The one housing item reported separately, BImA's rent-free properties, came to EUR 78.9 million in 2022 – about 1% of the Finance Ministry's total.

The residual covers humanitarian and emergency energy aid from the Federal Foreign Office, reconstruction and development projects from the Development Ministry, equipment for Ukrainian authorities through the Interior Ministry's agencies (THW, BBK and the Federal Police), and about EUR 0.56 billion of loans and grants to Ukrainian businesses through KfW. Four of these ministries also spend part of their Ukraine funds inside Germany, so EUR 7.4 billion remains an upper bound. The Interior Ministry funds integration courses and a Ukrainian community centre in Berlin, the Health Ministry treats Ukrainian patients in German hospitals, the Research Ministry pays student grants (BAföG) to refugees, and the Transport Ministry covered the transport of new arrivals within Germany. The government does not say how much of these four ministries' EUR 1.8 billion falls on each side. A complete breakdown where the sums of each ministry are shown is provided in the Appendix.

3.2. Military aid: EUR 57.6 billion

The government publishes no breakdown of the EUR 57.6 billion in military aid. We therefore reconstruct it from the federal budget.⁷

3.2.1. Tracing military aid to Ukraine: government websites and budget documents

The biggest challenge in decomposing the government's headline figure for military support is the declining level of transparency in its reporting. In earlier versions of the report, the government presented headline values for military support based on actual expenditure. However, these spending-based figures disappeared from reports published after June 2025. Instead, the reported military support totals began to include future commitments, making it difficult to distinguish which parts of the headline figure reflect actual military expenditure and which relate to future military commitments.

To address this problem, we cross-check the reported figures against the federal budget items appropriated for military aid to Ukraine. Appropriations and commitment authorisations related to military aid to Ukraine are recorded under two distinct titles.

3.2.2. From 2022 to 2024

From 2022 to 2024, military aid to Ukraine was recorded under Kap. 6002 Titel 687 03, the general title for capacity-building in partner states; it also includes expenses not incurred to support Ukraine.⁸

In order to obtain the precise amount paid for Ukraine under the title we rely on parliamentary questions,⁹ reporting the payments for military support to Ukraine from

⁷ See Appendix A.2 for details

⁸ See Appendix A.2.1 for details

this title in 2022 and 2023 and the share of the 2024 appropriation earmarked for Ukraine. These sources however exclude German compulsory contributions to the European Peace Facility (EPF).¹⁰ As the German government has not released the amount contributed to the EPF under Kap. 6002 Titel 687 03, we cannot produce a reliable number to fill the gap.

For 2024 we also include the Kap. 1491/1405 Titel 554 99:¹¹ an extraordinary title of expenditure created to finance the replacement of Bundeswehr stocks sent to Ukraine in 2024.¹²

On 18 September 2026 a Kleine Anfrage (formal written request for information to the Government submitted by MPs) was tabled asking, among other things, for information on the amount spent for Ukraine in 2024, and the EPF amounts for 2022–2024.¹³

Liabilities entered for Ukraine until the end of 2024 under Titel 687 03 have largely been transferred to Titel 687 06.¹⁴

3.2.3. From 2025 until now

Since 2025, military aid to Ukraine is instead recorded under Kap. 6002 Titel 687 06, a dedicated title for supporting states attacked in violation of international law, which is exempt from the constitutional debt brake.¹⁵

3.2.4. Deconstructing the budget numbers

Appropriations from 2022 to 2024

We decompose the total amount under 687 03 by year as follows: EUR 1.63 billion for 2022, EUR 5 billion for 2023, EUR 7.1 billion for 2024. For 2024 we also consider the Bundeswehr special fund (Tit. 554 99) of EUR 520 million.¹⁶

Appropriations from 2025 to 2026

Under Kap. 6002 Titel 687 06, EUR 8.43 billion were spent during 2025 (HR 2025), and EUR 11.55 billion appropriated for 2026.¹⁷ The budget does not show how much of this appropriation will be spent. Funds that are not spent largely lapse rather than being

⁹ BT-Drs. 20/10926, Frage 113.

¹⁰ BT-Drs. 20/12165, p. 13: “In der Summe nicht enthalten sind Pflichtbeiträge zur Finanzierung von Unterstützungsmaßnahmen der Europäischen Friedensfazilität (EPF) zugunsten der Ukraine”.

¹¹ Titel 554 99 “Ersatzbeschaffung für an die Ukraine abgegebenes militärisches Material”

¹² See [A.2.2](#) for details.

¹³ BT-Drs. 21/8052

¹⁴ See Appendix [A.2.1](#) for details

¹⁵ § 5 HG 2026; Gesamtplan Teil II A Nr. 5, where Titel 687 06 is the only entry. See [A.2.3](#) for details.

¹⁶ See [A.2.4](#) for details

¹⁷ HH 2026, Einzelplan 60, p. 35

used elsewhere, creating an incentive to use all of them (in 2025 the title used 99.5% of its adjusted ceiling¹⁸), so we assume that most of the 2026 funds will be disbursed.

The table below (Table 2) summarises the results for the past and present years. Up to 2026, the total military expenditure for Ukraine is estimated to be EUR 34.2 billion.

Table 2: Military aid paid or budgeted to 2026: EUR 34.2 billion

Year	EUR m	Ist/Soll	Title	Note
2022	1,633	Ist	687 03	Payments; BT-Drs. 20/10926, Frage 113
2023	4,995	Ist	687 03	Payments; BT-Drs. 20/10926, Frage 113
2024	7,116	Soll + ÜPL	687 03	6,730,000,000 earmarked (BT-Drs. 20/10926) + 385,650,389.92 over-plan expenditure (HR 2024)
2024	520	Ist	Kap. 1491 Tit. 554 99	Bundeswehr special fund: EUR 520,000,000 appropriated (HH 2024, Einzelplan 14, p. 73), EUR 519,701,397.55 spent (HR 2024, Einzelplan 14, Kap. 1491, p. 1366)
Subtotal 2022–2024	14,264	Mixed	687 03, 554 99	
2025	8,431	Ist	687 06	HR 2025
2026	11,547	Soll	687 06	HH 2026, Einzelplan 60, p. 35. No evidence of an increase in the first half of 2026 (BT-Drs. 21/7177, 21/7395).
TOTAL	34,242	Mixed	687 06, 554 99, 687 03	

Source: Federal budget (HH, HR) and Bundestag papers (BT-Drs.) as cited in the table; Kiel Institute compilation.

Commitments from 2027 onwards

The picture is more complex for future commitments. The draft 2027 budget¹⁹ provides the most recent data on obligations entered into up to 31 December 2025 and falling due from 2027 onwards: EUR 10.06 billion. These are binding obligations (in legal terms, eingegangene Verpflichtungen) arising from multi-year contracts signed in the past. Obligations entered into for Ukraine under Kap. 6002 Titel 687 03 have largely been transferred to Titel 687 06, so we exclude the eingegangene Verpflichtungen remaining under Titel 687 03 (EUR 62.5 million).

In addition, each year the Bundestag authorises the federal government to enter into commitments payable in future years, up to a ceiling, the commitment authorisation (Verpflichtungsermächtigung), which we call the authorised facility here. By granting it, the Bundestag implicitly commits to appropriating enough funds in future budgets to honour the resulting liabilities, but the government is under no obligation to use the full

¹⁸ EUR 8,430.6 million against EUR 8,476.3 million; HR 2025

¹⁹ Einzelplan 60, Übersicht 1, p. 160

facility. The authorised facility for 2026 is EUR 11.96 billion.²⁰ The amount which is actually used becomes public only after the fiscal year has closed, thus in the fiscal year 2026 annual budget accounts (Haushaltsrechnung) published in 2027.²¹

Table 3: Future military commitments: EUR 19.7–22.0 billion from 2027 onward

Year	Eingegangene Verpflichtungen	Reasonable estimate from 2026 VE	Max 2026 VE	Reasonable estimate total	Upper-bound estimate total
2027	5,599	4,040	4,988	9,639	10,587
2028	2,841	2,997	3,700	5,838	6,541
2029	1,069	2,009	2,480	3,077	3,549
2030	514	640	790	1,154	1,304
2031+	41	–	–	41	41
TOTAL	10,064	9,686	11,958	19,749	22,022

Note: EUR million. The reasonable estimate applies the historical usage rate of 81% to each maturity tranche.

Source: **Eingegangene Verpflichtungen** from the draft 2027 budget, Einzelplan 60, Übersicht 1, row a), Titel 687 06, p. 160; VE 2026 from HH 2026, Einzelplan 60, p. 35; Kiel Institute estimate.

Summing all expenses until 2026 included (EUR 34.2 billion) and the future commitments (either the reasonable or upper-bound estimate) yields a total cost borne by the German government for military aid to Ukraine between EUR 53.99 billion (reasonable estimate²²) and EUR 56.26 billion (upper bound).²³

Using additional estimates, we get results between EUR 54.96 billion and EUR 57.23 billion. See Section A.2.6 for details.

The government report also includes the value of stocks transferred to Ukraine by the Bundeswehr.²⁴ Over the past few years, in the published documents, these costs were sometimes included and sometimes not. We were not able, using public information, to reconstruct the government methodology used to compute this value, which is particularly problematic. See Section A.2.7 for details.

If we assume no stocks were transferred between April 2025 and now, and that the estimates made in April 2025 for the Wiederbeschaffungswert were correct, Germany after 2026 would still have to restock EUR 1.15 billion out of EUR 5.2 billion. This is a very conservative estimate as, in fact, additional military aid was given to Ukraine from Bundeswehr stocks after April 2025. Our conservative estimates for military aid fall short of the declared amount by between EUR 3.61 and EUR 1.34 billion. There could be room for considering also the still unreplaced stocks valued at an estimated Wiederbeschaffungswert.

²⁰ HH 2026, Einzelplan 60, p. 35

²¹ See A.2.5 for details

²² See A.2.5 for details

²³ See A.2.6 for details

²⁴ Dieser Beitrag umfasst neben Haushaltsmitteln für militärische Unterstützungsleistungen an die Ukraine, inkl. eingeplanter Mittel für die Folgejahre, auch den Wert von Materialabgaben aus Bundeswehrbeständen an die Ukraine sowie Kosten (im betriebswirtschaftlichen Sinn) für die Ausbildung ukrainischer Soldatinnen und Soldaten und die Unterstützung der Ukraine. Bundesregierung 2026b

3.2.5. Summary on military aid

According to the budget, in the years 2022–2025, Germany provided a total of EUR 22.7 billion. For 2026, the government appropriated an additional EUR 11.55 billion. For 2026 it is not yet known how much has been disbursed.

The remainder – EUR 22 billion – are future promises. Of these, EUR 10.1 billion are binding commitments for military aid, and another EUR 12 billion are potential additional spending (maximum authorisations, Verpflichtungsermächtigungen). This brings the total to EUR 56.3 billion.

In conclusion, our reconstruction supports the amount declared by the government. However, we caution against interpreting these data as the total amount of aid disbursed to Ukraine.

First of all, some of it does not fall directly into the category of bilateral aid (like the EPF); secondly, at least 38% of the funds still have to be disbursed (the obligations and authorised facility falling due from 2027; most of the 2026 appropriation is also still to be spent).

4. Comparing the government numbers with those of the Ukraine Support Tracker

This section compares the aid to Ukraine reported by the German government dissected in Section 3 with the aid traced in the Ukraine Support Tracker, as shown in Section 2. The discrepancies are large. They arise both from a lack of detail and transparency in the German figures and from genuine methodological differences. The core difference is that the German government measures the fiscal cost to the federal budget, while the Tracker traces the aid that reaches Ukraine and makes it comparable with other donors.

Section 4.1 sets out the conceptual differences between the two in how they measure “support to Ukraine”. Sections 4.2 and 4.3 then show what the Tracker counts and what it excludes, for civilian and military aid respectively.

4.1. Aid measurement: we count verifiable aid to the government of Ukraine

4.1.1. Ukraine support is about what reaches Ukraine

Tracking support to Ukraine is not the same as recording the financial cost a donor bears in connection with the war.

The Ukraine Support Tracker was built to answer three questions: how large the support for Ukraine is, which governments are providing it, and in what form. It was created because the debate on aid to Ukraine had been largely anecdotal, with systematic data missing, and its stated aim is to quantify the scale of that aid and make it comparable across countries and time (Trebesch et al. 2023). This methodology is shown in Section 2.

The German government's overview, instead, presents two main differences. First, it answers a different question. What has the federal budget spent, or set aside, in connection with Russia's war against Ukraine? It is compiled from the ministries' own accounts, and its organising principle is the federal budget, not the recipient. This is why the overview is titled "support for Ukraine and for people from Ukraine" (Bundesregierung 2026b), and why it includes items that could never become payments to anyone, such as guarantees to German companies. Secondly, although it publishes the two headline figures, EUR 43.3 billion of civilian support and EUR 57.6 billion of military support, it does not explain how either was built. Four consequences follow.

First, the German overview counts as support for Ukraine a large volume of spending that never reaches Ukraine. Its own ministry sections show that the largest component, EUR 27.45 billion, is minimum-income support paid to Ukrainian refugees living in Germany, and the second-largest is the Finance Ministry's (BMF) EUR 8.26 billion, of which EUR 7.15 billion are transfers to the Länder for their accommodation. A further EUR 1.3 billion, which the overview states to be inside the civilian total, consists of guarantees to German companies that need never result in a payment.

Second, the overview is not comparable with any other country since it measures the burden on the federal budget. Its perimeter and its valuations follow German conventions rather than what Ukraine received. For example, equipment drawn from Bundeswehr stockpiles is recorded at the cost of replacing it and enters the budget only when Germany decides to buy a substitute, which can happen years after the delivery. The same delivery is therefore recorded at an amount that depends on whether, when and how expensively Germany replaces it, none of which concerns Ukraine.

Third, the headline figures are hard to break down or verify. The overview devotes a section to each ministry with its cumulative contribution. The Ministry of Defence is the only one whose section carries no number, so nothing in the document explains what the EUR 57.6 billion contains. For the civilian figure a check is possible, because the overview reports a cumulative amount for each of fifteen ministries. However, several ministries' figures combine spending that reaches Ukraine with spending that stays in Germany, and the overview gives no breakdown within a ministry. Decomposing the aggregate EUR 100 billion figure requires a set of assumptions.

Fourth, the figures provide only a limited time dimension. Deliveries from stocks appear as a single aggregate of EUR 5.2 billion that was never revised between February 2024 and the last update of 17 April 2025,²⁵ so there is no way to establish how they were

²⁵ The now-archived webpage "Diese Waffen und militärische Ausrüstung liefert Deutschland an die Ukraine" was updated for the last time on 17 April 2025.

distributed over the course of the war. The civilian figures are cumulative totals per ministry since February 2022, with no annual breakdown, and they cannot be recovered from the budget. The EUR 27.45 billion administered by the BMAS runs through general social-security lines that are not disaggregated by nationality. Dating any of it requires differencing successive editions of the overview, which the government does not archive.

As a result, to establish who is supporting Ukraine over time, and by how much, the measurement must start from what reaches Ukraine and apply the same rules to every donor with a comparable valuation methodology. That is what the Ukraine Support Tracker does.

4.1.2. The consequences of using different approaches

In practice these approaches differ in three main ways: what is counted, when it is counted, and how it is valued.

The first difference is one of scope. The Tracker records only official and direct support. Spending that does not reach Ukraine is not considered, regardless of the cost to the donor. As a result, neither support for refugees in Germany nor export guarantees for German companies are considered as civilian bilateral aid (Section 4.2). For the military support, activities such as the so-called Ringtausch programme, under which Germany provides modern replacement equipment to third countries in exchange for weapons from their existing stockpiles being transferred to Ukraine, are not included because the support is directed to third countries rather than to Ukraine itself. Budget documents, by contrast, record every euro financed from the federal budget, wherever it is ultimately spent.

The second difference concerns timing, and with it the distinction between commitments and allocations, as shown in Section 2.1. Based on this approach, the Tracker distinguishes aid that has already been implemented or is expected to be implemented in the near term from broader commitments that may materialise over a longer time horizon. In contrast, the government records aid when it bears the financial cost, or when future liabilities are authorised or incurred (Verpflichtungen). The two moments can lie years apart, and the amounts attached to them can differ as well. Appropriations and future liabilities could qualify as either commitments or allocations under the Tracker's methodology, if they are specific enough, although they are more likely to count as commitments.

This has a direct consequence for the comparison with the Ukraine Support Tracker, since the EUR 100 billion figure measures civilian and military aid differently. The civilian total is reported as money already provided (geleistet), and we can therefore compare it with the Tracker's allocations. Instead, the military total is reported as "provided or earmarked for the coming years", which combines both allocations and commitments. We therefore split it: the part paid or budgeted up to 2026 (EUR 34.2 billion, Section 3.2.4) is compared with the Tracker's allocations, while the EUR 22.0 billion falling due from 2027 is left out of the comparison.

The third difference is one of observability and valuation. The ministries report from

their own accounting systems, which means that whatever was paid from their budget lines appears, whether or not it was ever announced, publicly valued, or separable from spending that stays in Germany. The Tracker reconstructs aid from public announcements and official documents and records an activity only if it can be attributed to Ukraine, dated and given a value from a source. Often the type and quantity of an item can be read from official sources while its value cannot, in which case we draw on open sources such as SIPRI. For Germany, this was the normal case as long as the government published lists of weapons and quantities without prices, which it stopped doing after April 2025. The reverse also holds: aid that has an economic cost but places no financial burden on the federal budget does not appear in the budget at all, which is why equipment handed over from Bundeswehr stocks appears in the Tracker when it is announced, but in the budget only years later, when it is replaced, and at replacement cost.

As a result, the Tracker's omissions are a deliberate choice rather than oversight. A Tracker that estimated unpublished spending would no longer be verifiable, and it would reward donors that publish little with generous assumptions. Since the two sources take inherently different perspectives, they should not be compared without care.

4.2. Comparing civilian aid numbers

4.2.1. Methodological differences – civilian aid

The government reports EUR 43.3 billion of civilian support (Section 3.1), while the Ukraine Support Tracker records EUR 5.8 billion of German civilian aid (Section 2). Both figures refer to support already provided, so they can be compared directly. Most of the EUR 37.5 billion difference comes from two items that the Tracker does not count as aid to Ukraine.

First, with regard to the scope, refugee costs are not counted as aid to Ukraine, because the money does not reach recipients in Ukraine. As a result, we exclude the full EUR 34.6 billion of support for Ukrainian refugees in Germany (Section 3.1.1).

The government, however, has good reason to include this spending. It is a real and substantial cost to the federal budget, caused directly by the war, and it supports people who fled Ukraine; the decision to grant them protection is part of Germany's response to the invasion, and the resulting expenditure is not discretionary. On the other hand, including these expenditures makes it less clear how much of the aggregate figure is actually directed to Ukraine to meet its financial, humanitarian, and defence needs, and how much is instead spent on addressing donors' own humanitarian needs arising from the war. This is why we focus on aid directed to Ukraine and exclude refugee-related costs from our main figures.

Second, the German government report includes EUR 1.3 billion in export and investment guarantees provided to German firms. In aid statistics developed by organisations such as the OECD, such export guarantees are generally not treated as official development assistance (OECD 2025). Unlike guarantees that directly support

borrowing by Ukraine, these instruments primarily cover commercial and political risks faced by donor-country firms and therefore function more as export-promotion instruments than as aid. The Tracker therefore excludes them.

Only the remaining EUR 7.4 billion (Section 3.1.3) falls within the Tracker's scope. This leaves only a smaller difference of EUR 1.6 billion, when comparing against the EUR 5.8 billion recorded by the Tracker in Section 2.

Breaking down and comparing this amount, it can be noticed that the Finance Ministry's aid to Ukraine is fully reflected in the Tracker: the IMF grant and the debt-service moratorium appear as entries within the Tracker with the same amounts. The difference therefore lies entirely with the other thirteen ministries, whose support covers humanitarian aid, reconstruction and support for Ukrainian businesses. For these ministries, the headline-based residual is EUR 6.3 billion and that of the Tracker is EUR 4.7 billion, a difference of EUR 1.6 billion.

4.2.2. Further elements: transparency and lack of budget trackability

The difference is substantial but not unexpected, because the two figures are compiled differently, as has been shown above.

Deliveries such as vehicles and equipment from the THW are recorded in the Tracker, but the sources give no value, so they add nothing to its total: the Tracker does not invent prices for civilian in-kind aid. Some programmes reach Ukraine only in part, and in four ministries spending inside Germany is not separated from spending in Ukraine, so the government's figure contains both while the Tracker counts only what it can attribute.

Additionally, unlike military aid, which can be compared with a dedicated budget title, civilian aid to Ukraine is spread across many ministry budgets, so these components cannot be quantified individually.

The EUR 1.6 billion discrepancy between the two figures comes from how aid is measured. It matters for the exact number, but not for the conclusion. Even at the upper bound, civilian aid reaching Ukraine (EUR 7.4 billion) amounts to about one fifth of what is spent on refugee support in Germany. Whichever figure is used, most of what is reported as civilian support for Ukraine is spent in Germany.

4.3. Comparing military aid numbers

As shown in Section 2, the Tracker records EUR 25.0 billion of German military allocations. Our budget reconstruction gives EUR 34.2 billion up to the end of 2026. The gap of about EUR 9 billion reflects timing (the 2026 appropriation covers the whole year, while the Tracker stops in August), valuation (replacement cost vs value of the item), and scope (EPF, training, Ringtausch), which the published data do not let us quantify separately.

4.3.1. Methodological differences – military aid

The EUR 57.6 billion includes some expenses that are not included by the Tracker.

First of all, the German budget includes the European Peace Facility net contributions of Germany. The EPF is an intergovernmental fund outside the regular EU budget, financed by member states according to their gross national income. It provides refunds to EU governments that send weapons to Ukraine. As such it is not bilateral aid to Ukraine and is excluded by the Tracker. Secondly, the figure includes training costs, which are normally excluded by the Tracker, as training is mostly carried out outside Ukraine and is thus not bilateral aid to Ukraine. Another item that the Tracker excludes, as it is not bilateral aid to Ukraine, is the Ringtausch programme, which was designed for the German government to provide modern equipment to third countries in exchange for them providing their second-hand weapons to Ukraine.

Lastly, rather than recording the value of the aid supplied from the Bundeswehr's stockpiles, the federal government records what the Ministry of Defence will pay to replace those items in future, under contracts that are not disclosed. The Tracker instead values such transfers at the estimated value of the item itself, and records them when they are announced rather than years afterwards. Valuing used equipment at the price of a new replacement risks overstating what Ukraine actually received, while the delay means the replacement spending recorded in the budget cannot be assigned to the year in which the equipment was delivered. Together with the absence of a published valuation method (see Appendix, Section A.2.7) and of the quantities transferred from Bundeswehr stocks, this prevents us from taking the comparison further.

5. German aid in international and domestic comparison

Is Germany's aid to Ukraine large or small? This section places it in a bigger picture. We first compare it with major items of domestic spending, using government and budget figures on both sides so that the comparison is internally consistent. We then compare Germany with other donors, using the Ukraine Support Tracker, which was built for exactly this purpose and applies the same rules to every donor.

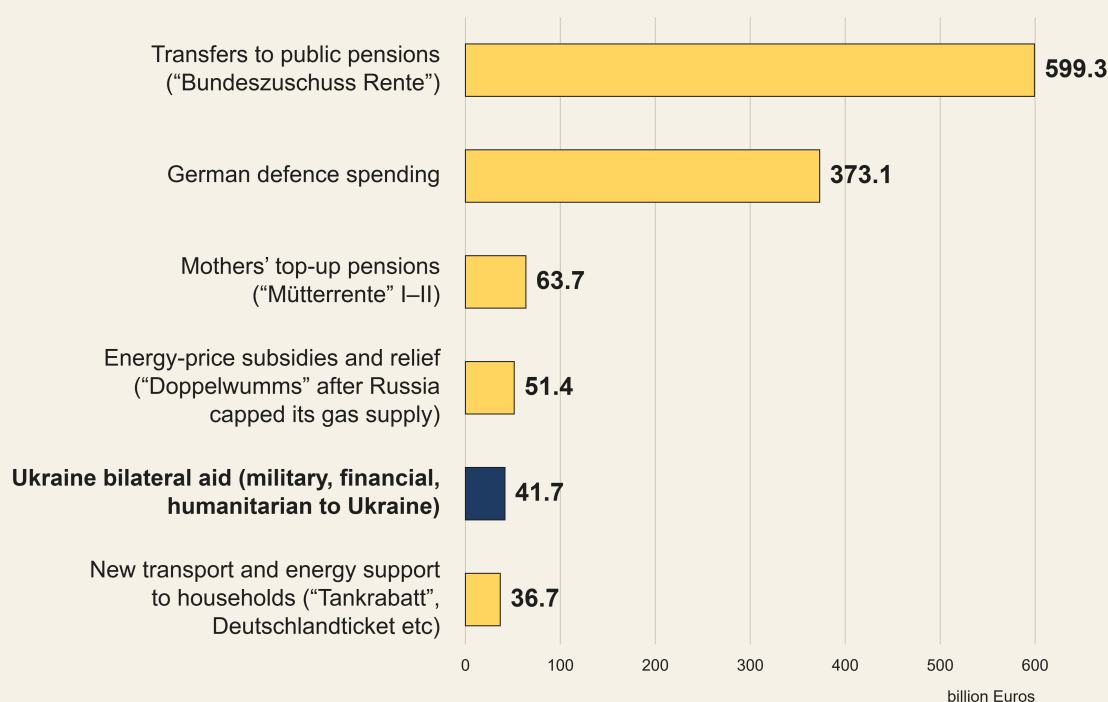
5.1. Comparison with domestic priorities and subsidies

One common claim in Germany's public debate is that the government spends more on aid to Ukraine than on major domestic priorities such as pensions. But how large is Ukraine aid in fact?

To answer this, we compare the upper-bound estimate of support to Ukraine, based on budget data and government reports, with five domestic spending items over 2022–2026. First, to give a general sense of scale, we use two major federal spending items as benchmarks: pensions and defence, excluding military aid directed to Ukraine. Second, we use two large relief programmes introduced in response to the economic shock following Russia’s invasion: the Doppelwumms and the transport and energy subsidies under the Entlastungspakete I–III. Finally, we include the Mütterrente as a familiar domestic social-policy benchmark, showing how Ukraine aid compares with the cost of a major pension reform.

The figures for these comparison categories were reconstructed from a range of sources, including federal budget outturns, legislation, and government reports. To make the comparison with Ukraine aid as consistent as possible, we use spending-based figures wherever available rather than initial overall appropriations. Details of the calculation for each category are provided in Appendix A.3.

Figure 2: Cost of Ukraine aid vs new domestic programmes, by category, 2022–2026 (EUR billion)



Note: Figures for 2022 to 2025 are actual outturns; figures for 2026 are planned amounts and estimates. Pension transfers are federal payments to the pension insurance schemes. Defence spending covers the defence ministry budget and the Bundeswehr special fund, and from 2025 also other security spending that is exempt from the debt brake; spending directed to Ukraine is excluded to avoid double-counting. The Mütterrente figure is the cost borne by the Deutsche Rentenversicherung, as estimated by the federal government; it is not federal spending. The "Doppelwumms" covers the gas and electricity price brakes, hardship schemes and the interest costs of the Economic Stabilisation Fund, and excludes the EUR 20.6 billion in equity that the federal government provided to the gas importers Uniper and SEFE. The Ukraine figure is an upper bound taken from budget data and the government report. More than half of the transport and energy support to households is forgone tax revenue ("Mindereinnahmen") rather than spending, for instance the Tankrabatt, a tax cut on fuel in 2022 and 2026.

Source: Federal budget accounts 2022–2025 and budget plan 2026; government estimates and Bundestag papers as cited in Appendix A.3; Kiel Institute compilation.

Figure 2 shows the results. For 2022 to 2026, support to Ukraine amounts to EUR 41.7 billion according to the figures reconstructed from federal budget documents

and government reports. This is substantial, but it remains markedly below major federal expenditures such as pensions and defence. For instance, the total federal budget transfers to top up the Deutsche Rentenversicherung and other pension insurance schemes were more than 14 times larger than Ukraine aid (EUR 599.3 billion over 2022–26). Similarly, Germany’s defence spending unrelated to Ukraine (EUR 373.1 billion across 2022–26) is about eleven times higher than the military aid directed to Ukraine (EUR 34.2 billion).

The comparison with other crisis-response programmes is also illustrative. The German government launched a series of relief measures for households and industry to address the energy crisis triggered by the war. These programmes provide a useful benchmark for the scale of aid to Ukraine relative to domestic measures adopted in response to the same crisis. For instance, on 29 September 2022, the government announced the Doppelwumms, an economic defence shield of up to EUR 200 billion that included the gas price brake and the electricity price brake. Actual spending on these price brakes and related hardship schemes reached EUR 51.4 billion.²⁶

Similarly, between February and September 2022, in the wake of Russia’s full-scale invasion and the resulting surge in energy prices the German government announced the Entlastungspakete I–III. The transport and energy support to households adds up to EUR 36.7 billion, including the Tankrabatt (EUR 3.4 billion in forgone tax revenue in 2022, rising to EUR 7.4 billion with its two renewals in 2026), the Deutschlandticket (EUR 6.0 billion for the federal half since 2023), and the energy price lump sums for employees, pensioners, and students (EUR 11.1 billion). Taken together, these two sets of crisis-response measures (“Doppelwumms” and the various energy and transport subsidies) amount to EUR 88 billion since 2022, more than twice the upper-bound estimate of EUR 41.7 billion for total aid to Ukraine in the same period.

The Mütterrente offers a further benchmark. Unlike the other items shown in the figure, it is not a federal spending item but is paid by the Deutsche Rentenversicherung. According to government estimates, the Mütterrente I and II cost about EUR 13 billion a year, or EUR 63.7 billion over 2022–2026.²⁷ This is about 50% more than the upper-bound estimate of total aid to Ukraine. While this is not directly financed by the federal budget, it increases the costs of the pension system and therefore puts further upward pressure on federal transfers to the Deutsche Rentenversicherung. Moreover, from 2027 on, the government will further expand the Mütterrente by introducing Mütterrente III. Unlike its predecessors, Mütterrente III will be fully financed from federal tax revenues, with the federal government reimbursing the statutory pension insurance for the resulting costs. The estimated additional cost to the federal budget of this further expansion is EUR 5 billion per year. In other words, Mütterrente III alone will cost about half of the planned yearly military Ukraine aid for 2027.

²⁶ The Doppelwumms figure excludes the EUR 20.6 billion in equity that the federal government provided to the gas importers Uniper and SEFE. Unlike the other items in the comparison, these payments are acquisitions of financial assets rather than transfers.

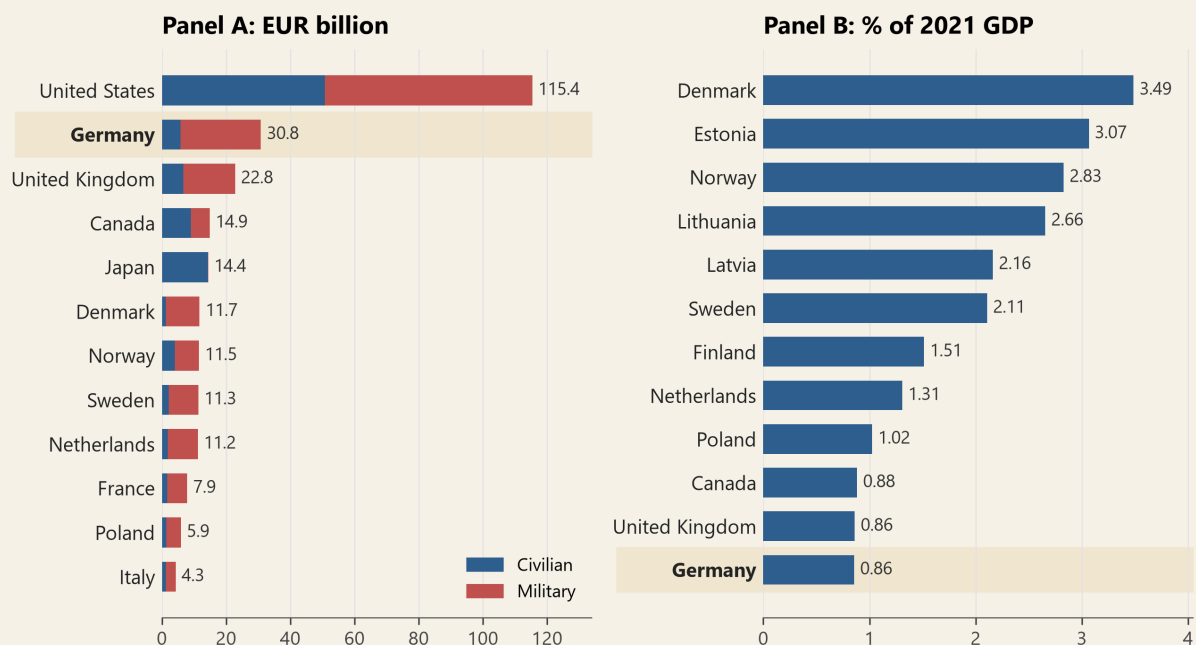
²⁷ The figures for 2022 to 2025 are the federal government’s estimates of the additional pension expenditure resulting from the Mütterrente I and II, as reported in its answer to a parliamentary question (BT-Drs. 19/26440, p. 49). No official estimate is available for 2026. For this year, we apply the estimate for 2024 and 2025.

5.2. International comparison

Measured in absolute terms, Figure 3, Panel A shows that Germany, with total allocations worth EUR 30.8 billion, is the second-largest bilateral supporter of Ukraine, after the United States (EUR 115.4 billion), and the largest in Europe. The composition differs markedly across donors and for Germany military support represents four fifths of its total support.

Relative to economic size the ranking changes substantially. Expressed as a share of 2021 GDP, Figure 3, Panel B shows that Germany allocates 0.86%, passing from being the second-largest donor in absolute terms to the twelfth, behind smaller economies such as Denmark, Norway, and Sweden.

Figure 3: Total bilateral allocations to Ukraine, top twelve countries, 2022 – August 2026 (Panel A: EUR billion, Panel B: % of 2021 GDP)

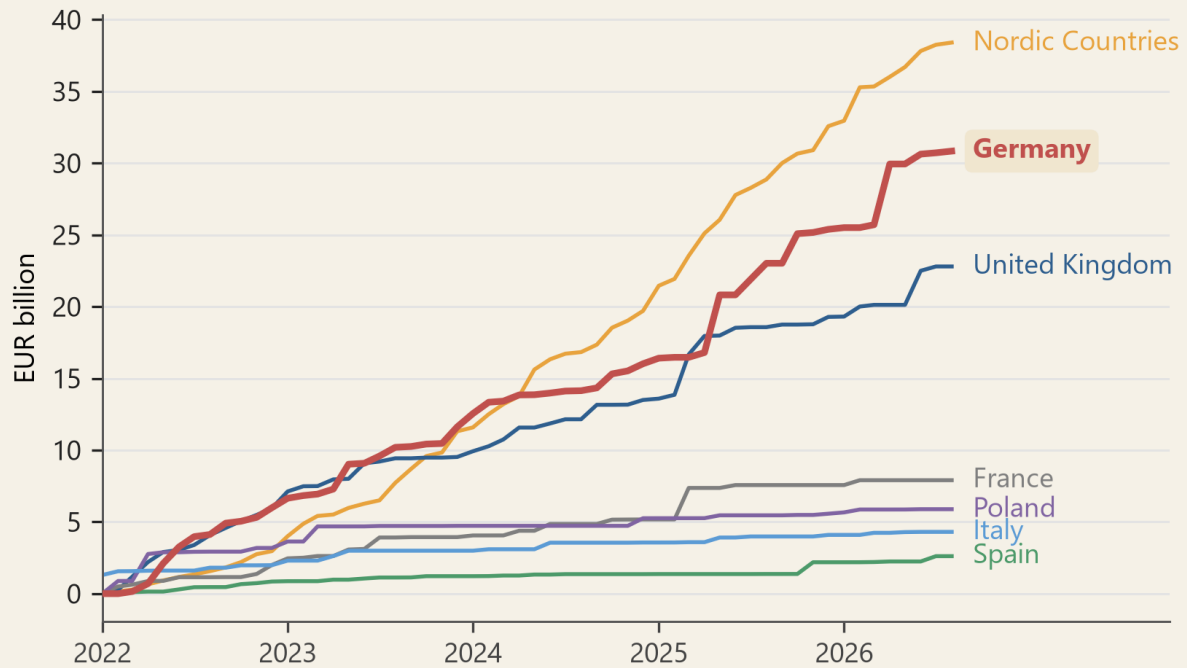


Note: Bilateral allocations to Ukraine, 24 January 2022 to 31 August 2026, defined as aid delivered or specified for delivery. Panel A shows the twelve largest donors in EUR billion, split between civilian (financial and humanitarian) and military assistance; Panel B the twelve largest as a share of 2021 GDP (World Bank). The two panels therefore cover different countries. EU-level assistance is excluded. Germany is highlighted.

Source: Ukraine Support Tracker, Release 31, as of 31 August 2026; GDP from the World Bank.

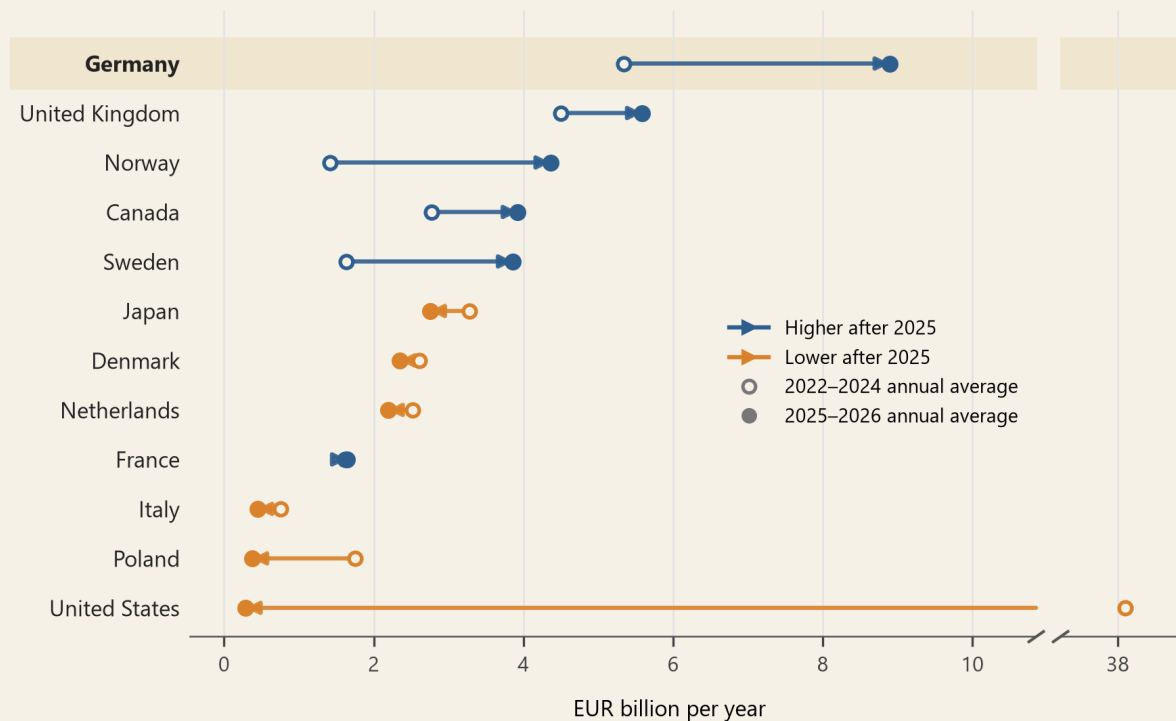
Figure 4 shows how these totals built up over time. Germany's cumulative allocations have moved clear of those of the United Kingdom since the start of 2025, while remaining below those of the Nordic countries²⁸ taken together.

²⁸ "Nordic countries" refers to Denmark, Finland, Norway and Sweden.

Figure 4: Cumulative allocations to Ukraine, January 2022 – August 2026 (EUR billion)

Note: Cumulative bilateral allocations – military, humanitarian and financial – by Germany, the Nordic countries and five other large European economies, from the start of the war to 31 August 2026, in EUR billion.

Source: Ukraine Support Tracker, Release 31, as of 31 August 2026.

Figure 5: Replacing the US? Annual average aid allocations, 2022-24 vs 2025-26 (EUR billion per year)

Note: Average annual bilateral allocations to Ukraine for the same 12 donors as in Figure 3, Panel A, comparing January 2022 – December 2024 with January 2025 – August 2026. Both figures are annualised: the first period covers 36 months and the second 20. Countries are ranked according to their January 2025–August 2026 annual average (solid dot). Arrows run from the earlier to the later average; donors whose allocations rose are shown in one colour and those whose allocations fell in another. Note the break in the horizontal axis. Germany is highlighted.

Source: Ukraine Support Tracker, Release 31, as of 31 August 2026.

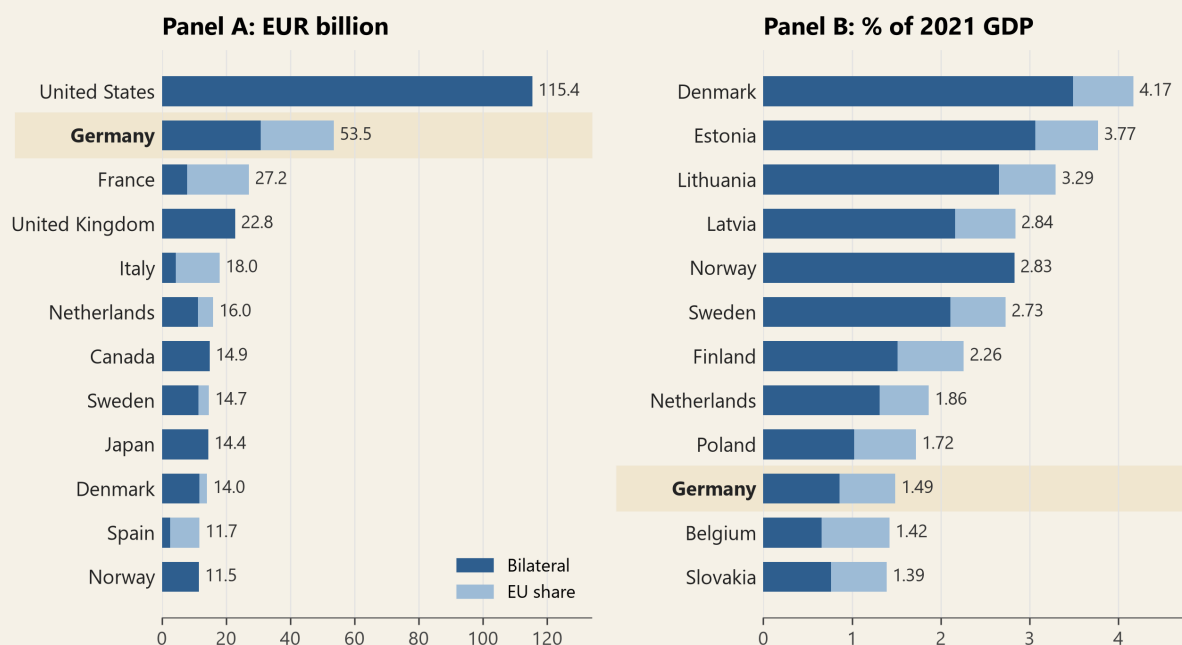
The start of 2025 marks a break. The United States, until then the largest donor, largely stopped new support, and other donors had to decide whether to compensate. Figure 5 compares each donor's average annual allocations in two periods: 2022 to 2024, and January 2025 to August 2026. Both are expressed per year, so the shorter second period is comparable with the first. Germany ranks first in the second period by a wide margin, and its support rose from EUR 5.3 billion to EUR 8.9 billion a year, one of the largest increases among the twelve donors.

The comparison so far covers bilateral aid only. For EU member states, this leaves out the support they finance indirectly through the EU institutions. As shown in Section 2.2, around EUR 22.7 billion of EU-level aid can be reattributed to Germany, bringing its total allocations to EUR 53.5 billion, or 1.49% of 2021 GDP.

Figure 6 shows how this reattribution affects Germany's position in international comparison. In absolute terms, Germany remains the second-largest donor even after EU-level aid is reattributed to member states, with its total support amounting to less than half of that provided by the United States, most of it before 2025. When adjusting for economic size, however, including Germany's share of EU-level aid moves it ahead of several major non-EU donors that have provided substantial support to Ukraine, including Canada and the United Kingdom, placing Germany tenth overall.

Overall, this section shows the relevance Germany has when it comes to direct support to Ukraine, especially from 2025 onwards.

Figure 6: Total allocations to Ukraine including attributed EU-level assistance, top twelve countries, 2022 – August 2026 (Panel A: EUR billion, Panel B: % of 2021 GDP)



Note: Aid allocations to Ukraine, 24 January 2022 to 31 August 2026, defined as aid delivered or specified for delivery, including each donor's attributed share of EU-level assistance. Panel A shows the twelve largest donors in EUR billion, Panel B the twelve largest as a share of 2021 GDP (World Bank), each sorted by the combined total, so the two panels cover different countries. Bars are split between a donor's own bilateral allocations and its attributed EU share; donors outside the EU have none. Germany is highlighted.

Source: Ukraine Support Tracker, Release 31, as of 31 August 2026; GDP from the World Bank.

6. Recommendations: How Germany can improve its aid reporting

Since Germany plays such a large role in supporting Ukraine, clear communication about its aid activities is particularly important. In the transparency index of the Ukraine Support Tracker, which scores donors on five criteria from 0 to 5, Germany reaches 4.08, above the donor average of 3.42, and ranks fifteenth among 42 donors (Trebesch et al. 2026).²⁹

Germany maintains a designated website for its Ukraine support, publishes a total sum, and most of its aid can be traced to official sources. Its weakness is specific: only 22% of the German aid items in the Tracker database carry a monetary value provided by the source, against 70% on average and 97% for Sweden, Denmark and Australia. The German government could close this gap, and improve the transparency of its aid reporting more generally, in the following five areas.

First, it is important to clarify which activities are actually directed to Ukraine and which are not. Under the current reporting practice, activities within Germany, such as support for Ukrainian refugees residing in Germany, and assistance to third countries through programmes such as Ringtausch are grouped together with direct support to Ukraine under the broad umbrella of support for Ukraine. A more granular breakdown is necessary to assess how much aid actually flows to Ukraine.

Second, the valuation of these aid activities should be communicated clearly and based on a consistent methodology. This problem is particularly pronounced for military equipment provided from Bundeswehr stockpiles. Initially, it was valued based on its value at the time of transfer. Later, the whole donated stock was re-evaluated using estimated replacement costs without disclosing the replacement moment and without updating the overall figure over time. Such changes in valuation methods reduce transparency and make comparisons over time difficult.

Third, the military figure should be published with a breakdown. The EUR 57.6 billion appears as a single number: the Ministry of Defence is the only ministry whose section carries no figure at all, and nothing indicates how much of the aid was financed from the government budget, how much is the estimated value of equipment transferred from Bundeswehr stockpiles, and how much is earmarked for future years. To reconstruct these components we spent multiple days analysing budget documents and parliamentary questions, and part of the total sum could not be reconciled at all.

Fourth, amounts already provided and amounts still to be provided should be reported separately. Earlier editions reported military aid on the basis of what had actually been spent; later ones merged past expenditure with future binding commitments and with commitment authorisations, which are spending ceilings rather than appropriations and

²⁹ Transparency index scores and the share of items carrying a monetary value from the Ukraine Support Tracker, Release 31, as of 31 August 2026, sheet “Data Transparency Index”. The index is the sum of five subcomponents scored 0 to 1: a designated government website, a published total, and the shares of items for which a monetary value, official item-level information and in-kind quantities are available.

may never be used in full. Combining three categories of such different status in one figure makes it impossible to see how much support has actually reached Ukraine to date.

Last, the aid packages should carry a date, i.e. a time dimension. Both headline amounts are cumulative totals since February 2022, and none of their components is assigned to a year; the equipment transferred from Bundeswehr stockpiles is reported as a single aggregate that has not been revised since 2024. As a result, the development of German support over the course of the war cannot be traced from the published figures, nor compared with the trajectory of other donors.

Other donors show that this kind of reporting is possible. On valuation, the Nordic countries are the clearest example. Sweden and Denmark announce their military support in successive packages, each with a stated value and a date, and for both countries 97% of the items in our database carry a value provided by the source.³⁰ Their support can therefore be followed over time and compared with that of other donors without further assumptions.

On the separation of categories, Canada and the United Kingdom are useful examples. Canada reports its military, humanitarian and financial assistance on separate official pages, and offers a central website on the delivery of heavy weapons.³¹ The United Kingdom publishes a regularly updated factsheet with the total value of its support, alongside separate overviews of its military and humanitarian assistance.³²

Germany can also build on its own earlier practice. Until April 2025 the government published an item-by-item list of the weapons and equipment delivered to Ukraine. But even without transparency on military aid, Germany could easily improve its aid reporting. For example, the February 2023 edition of its overview still separated, ministry by ministry, the aid provided to Ukraine from the support provided in Germany (Bundesregierung 2023). Returning to this level of detail, and adding values and dates, would address most of the points above.

7. Conclusion

This report set out to answer how much aid Germany has given to Ukraine. Based on the Ukraine Support Tracker, the answer is EUR 30.8 billion in bilateral aid between the start of the war and August 2026, or 0.86% of Germany's 2021 GDP. Taking the government's own figures at face value, but counting only the aid directed to Ukraine, the amount rises to EUR 41.7 billion. Germany's bilateral aid therefore lies between EUR 31 and 42 billion. Its share of the aid provided at EU level, most of it in the form of loans, adds a further

³⁰ Government Offices of Sweden 2026; Danish Ministry of Foreign Affairs 2026; Danish Ministry of Defence 2026

³¹ Government of Canada 2026a for military assistance; Government of Canada 2026b for humanitarian and financial assistance

³² UK Government 2026; House of Commons Library 2026

EUR 22.7 billion.

The EUR 100 billion reported by the German government measures something different. The figure itself is not incorrect, but the claim, widely repeated in the media, that “Germany has spent EUR 100 billion on support for Ukraine” does not accurately reflect what it measures. Of the EUR 57.6 billion reported as military support, EUR 22 billion (38%) relates to obligations and authorisations for 2027 onward, meaning future commitments that may or may not materialise. Of the EUR 43.3 billion reported as civilian support, around 80% was spent on support for Ukrainian refugees residing in Germany. This money does not support the Ukrainian government in its defence against Russia’s attacks. The EUR 100 billion figure should therefore be understood as a broad measure of Germany’s fiscal response to the war rather than as the amount of aid that has flowed from the German government to Ukraine.

Placed in context, German aid to Ukraine is sizeable but not exceptional. Between 2022 and 2026 it amounts to at most EUR 42 billion in bilateral aid. Over the same five years, the federal government transferred EUR 599 billion to the public pension insurance and spent EUR 373 billion on defence, while the energy price relief of 2022 and 2023 alone cost EUR 51 billion. In international comparison, Germany is the second-largest bilateral donor after the United States, and since new US support largely ceased in 2025 it has provided the largest amount of new bilateral allocations. Relative to economic size, however, it ranks twelfth, close to the EU average and well below the Nordic countries.

Because Germany plays such a large role in supporting Ukraine, the way it reports its aid matters. Section 6 sets out five concrete steps: separate the aid directed to Ukraine from spending in Germany and in third countries; value aid, especially equipment from Bundeswehr stockpiles, with a consistent and published method; publish the military figure with a breakdown; report amounts already provided separately from amounts still to be provided; and assign the figures to years. Other donors already report in this way, and Germany itself did so in part until 2025. Implementing these steps would make it easier to understand both the scale and the nature of Germany’s substantial support for Ukraine, to compare it with that of other donors, and to raise the quality of the public debate.

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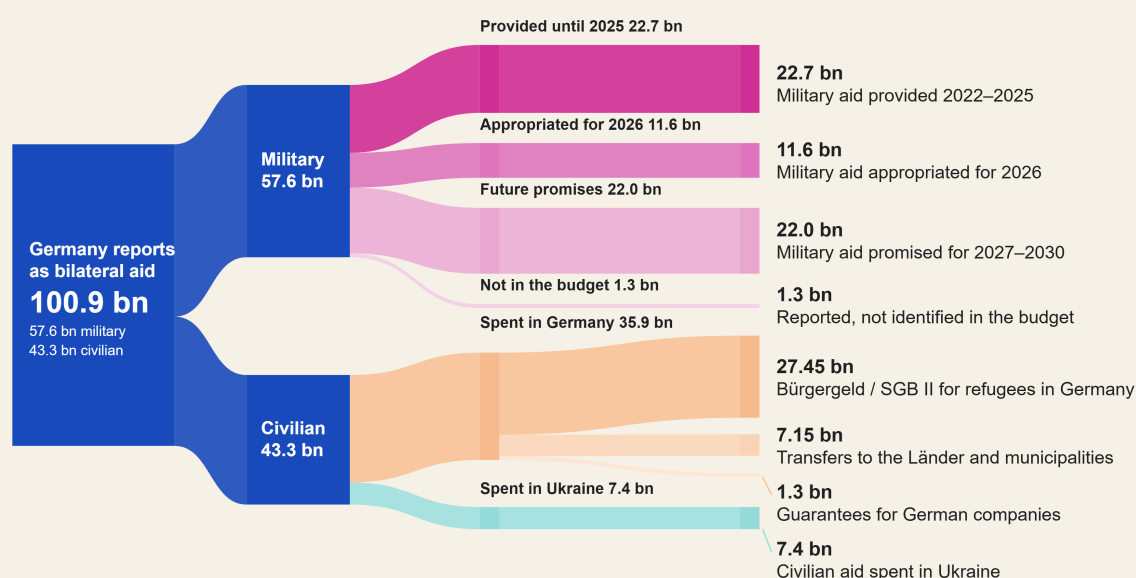
Appendix

The appendix documents how the figures in the main text were derived. It has three parts.

- **Section A.1, civilian aid** (supports Section 3.1): the government's civilian figure ministry by ministry (Table 4), and how the Bürgergeld figure has developed.
- **Section A.2, military aid** (supports Section 3.2): the budget titles used (A.2.1–A.2.3), the derivation of the 2024 figure (A.2.4, Table 5), the commitment authorisations and our usage estimate (A.2.5, Table 6), the full reconstruction by year including the European Peace Facility (A.2.6, Tables 7 and 8), and the valuation of equipment from Bundeswehr stocks (A.2.7, Table 9).
- **Section A.3, domestic comparison** (supports Section 5.1): the items behind Figure 2, namely pensions and the Mütterrente (A.3.1, Tables 10–13), defence spending (A.3.2, Table 14), and the energy price brakes and household relief (A.3.3, Tables 15 and 16).

Figure 7 shows the same breakdown as Figure 1, but splits the EUR 100.9 billion into its civilian and military parts first, which are then examined in Sections A.1 and A.2.

Figure 7: Where Germany's reported EUR 100 billion actually went



Note: "Bürgergeld" refers to minimum-income benefits. The export and investment guarantees are a contingent liability and are counted in full, so that item is an upper bound. The Federal Government reports EUR 57.6 billion of military support, while the budget lines add up to EUR 56.3 billion; the difference is shown as "not identified in the budget"; Components may not add up due to rounding.

Source: German government (Bundesregierung 2026b) and federal budget, Einzelplan 60, as of 30 June 2026; Kiel Institute calculations. Not Ukraine Support Tracker data.

A.1. Civilian section

The government is explicit about what the EUR 100 billion includes and what it leaves out: Germany's regular contributions to the European Union, the Council of Europe and

the OSCE; spending by the Länder and municipalities, mainly on refugees; and support from private initiatives and companies. It is equally explicit about one item it includes: about EUR 1.3 billion in contingent liabilities (Eventualverbindlichkeiten) – guarantees and sureties covering German exports to, and investments in, Ukraine.

Lastly, earlier editions of the overview were more detailed. The edition of February 2023 still listed, for each ministry, the aid provided to Ukraine separately from the support provided in Germany for people from Ukraine; later editions no longer make this distinction (Bundesregierung 2023).

A.1.1. Ministry-by-ministry breakdown

The complete breakdown by ministries is shown in Table 4.

Table 4: Four fifths of reported civilian support is spent in Germany

Ministry	EUR m	Reaches Ukraine directly
Arbeit und Soziales (BMAS)	27,450.00	No – Bürgergeld in Germany
Finanzen (BMF)	8,260.00	Split
Auswärtiges Amt (AA)	3,270.00	Yes
Wirtschaftliche Zusammenarbeit (BMZ)	2,360.00	Yes
Inneres (BMI)	1,480.00	Yes – mixed
Wirtschaft und Energie (BMWE)	673.40	Yes
Gesundheit (BMG)	132.95	Yes – mixed
Forschung, Technologie, Raumfahrt (BMFTR)	132.36	Yes – mixed
Verkehr (BMV)	69.11	Yes – mixed
Umwelt und nukleare Sicherheit (BMUKN)	68.40	Yes
Landwirtschaft und Ernährung (BMLEH)	38.80	Yes
Bildung, Familie, Senioren (BMBFSFJ)	34.00	No – integration in Germany
Kultur und Medien (BKM)	31.15	Yes
Justiz (BMJV)	0.84	Yes
Wohnen und Bauwesen (BMWSB)	0.05	Yes
Verteidigung (BMVg)	no figure	Military; not in the civilian total
Civilian ministry total	44,001.06	

Note: Mixed: spent both in Ukraine and in Germany without a provided breakdown. Split: spent both in Ukraine and in Germany but the breakdown can be inferred (Section 3.1.1).

Source: German government overview (Bundesregierung 2026b); classification by the authors.

Table 4 treats every mixed ministry's figure as if it were spent in Ukraine, and the total is therefore an upper bound. Two qualifications follow. First, the guarantees have to be removed, since the government does not disclose how they are treated. Second, four ministries are marked as mixed; their funds are spent partly in Ukraine and partly in Germany, with no published breakdown. If the EUR 0.7 billion by which the ministry figures exceed the stated civilian total (Section 3.1) were attributable entirely to these four, it would imply that roughly 40% of their combined funds are spent in Germany. The government gives no indication that this is the case, and we do not assume it. We report the calculation to show how much of the upper bound rests on a split that is never published.

A.1.2. Development of Bürgergeld figures

The EUR 27.45 billion figure has grown steadily: EUR 18.64 billion in the edition of March 2025 (Bundesregierung 2025), EUR 22.21 billion by September 2025 (Wissenschaftlicher Beirat 2026) and EUR 27.45 billion by June 2026 – an increase of roughly EUR 7 billion in the last year. The Finance Ministry's Scientific Advisory Board puts total federal spending on Ukrainian refugees at up to EUR 9 billion a year, of which around EUR 6 billion is Bürgergeld. By the Board's calculation, annual Bürgergeld payments to Ukrainians in Germany exceed Germany's annual bilateral military aid to Ukraine (Wissenschaftlicher Beirat 2026).

Two developments will shape the figure from here. Among Ukrainians who arrived in 2022, the employment rate rose from 12% six months after arrival to 50% after three and a half years (Kosyakova et al. 2026). And in November 2025 the cabinet decided that Ukrainians arriving from 1 April 2025 onward should receive benefits under the Asylum Seekers' Benefits Act instead of Bürgergeld (Tagesschau 2025); the law was still before parliament as of 30 June 2026 (Bundesregierung 2026b).

A.2. Military section

For our analysis we use the budget acts (Haushaltsgesetz, HG), the federal budget plans (Bundeshaushaltsplan, HH), the federal budget accounts (Haushaltsrechnung des Bundes, HR) and parliamentary questions regarding the budget (Bundestagsdrucksachen, BT-Drs.).

A.2.1. Kap. 6002 Titel 687 03

The funds are administered jointly by the BMVg (Ministry of Defence) and AA (Foreign Office),³³ while the EPF funds are administered only by the AA.³⁴

In 2022, this title could carry over EUR 20 million;³⁵ in 2023 and 2024 carryover was unlimited.³⁶ Additionally, this title is not exempt from the debt brake (the exemption for aid to states attacked in violation of international law was introduced in 2025 and covers Titel 687 06 only; Gesamtplan Teil II A Nr. 5). Underspensing under this title can be counted towards the federal budget's lump-sum savings target (Globale Minderausgabe), as the title carries no annotation excluding this.

The HH 2025 records the move of Ukraine support to the new title,³⁷ and obligations on Titel 687 03 falling due from 2027 fell from EUR 1,346 million in the HR 2025 to EUR 62.5 million in the draft 2027 budget.³⁸

³³ Erläuterung Nr. 1, declared binding by Haushaltsvermerk Nr. 3; HH 2022, 2023, 2024

³⁴ Erläuterung Nr. 2

³⁵ HH 2022, Haushaltsvermerk Nr. 1

³⁶ HH 2023 and HH 2024, Haushaltsvermerk Nr. 1: "Die Ausgaben sind übertragbar"

³⁷ "Weniger durch Umsetzung nach Titel 687 06 (Unterstützungsmaßnahmen für die Ukraine)"

A.2.2. Kap. 1491/1405 Titel 554 99

The title is reported under Kap. 1405, annex I in the HH, under its own Kap. 1491 in the HR. Future obligations under Titel 554 99 were entered into against the VE of Kap. 6002 Titel 687 03, so they are already included in our calculations and are not added separately in 2024.

A.2.3. Kap. 6002 Titel 687 06

Revenue under budget item 272 03 (EPF refunds) can be used for this title of expenditure.³⁹ Underspensing may not be used to meet the budget-wide lump-sum savings target.⁴⁰ The funds are administered jointly by the BMVg and AA; the Federal Ministry of Health administers the costs of treating Ukrainian war-wounded, and the AA alone the EPF contributions.⁴¹ Given that the title of expenditure is exempt from the debt brake, it is insulated from non-exempt titles (like 687 03): appropriations under the title cannot be moved to non-exempt titles and vice versa.⁴² In addition, unspent ordinary appropriation lapses; the accounts record a carryover of only EUR 45.7 million from 2025 into 2026, consistent with § 19(1) BHO, which allows carryover of spending financed by earmarked revenue (HR 2025).

A.2.4. Total expense for Ukraine in 2024 derivation

Complexity arises when computing the expenditures for 2024. We add to the amount earmarked for Ukraine, EUR 6.73 billion,⁴³ the over-plan expenditure (überplanmäßige Ausgabe) of EUR 385.65 million,⁴⁴ as the HR 2024 reports it was granted for urgent support to equip the Ukrainian armed forces.⁴⁵ We also add the Bundeswehr special fund: EUR 520 million was appropriated in 2024,⁴⁶ of which EUR 519.7 million was actually spent.⁴⁷

³⁸ Einzelplan 60, Übersicht 1, p. 160

³⁹ Haushaltsvermerk Nr. 1

⁴⁰ Haushaltsvermerk Nr. 8: "Minderausgaben dürfen nicht zur Erbringung von Globalen Minderausgaben herangezogen werden"

⁴¹ Erläuterungen Nr. 1 and 2, declared binding by Haushaltsvermerk Nr. 3

⁴² § 5(2) HG 2026, § 7(11) HG 2026

⁴³ BT-Drs. 20/10926, Frage 113: "Ansatz Unterstützung UKRAINE"

⁴⁴ Consented to by the Federal Ministry of Finance under Art. 112 Basic Law.

⁴⁵ "Dringender Unterstützungsbedarf zur Ausrüstung der ukrainischen Streitkräfte"; HR 2024, Einzelplan 60, Kap. 6002 Tit. 687 03, pp. 2020–2021

⁴⁶ HH 2024, Einzelplan 14, Kap. 1405, Anlage 1, p. 73

⁴⁷ HR 2024, Einzelplan 14, Kap. 1491, p. 1366; the special fund is accounted for under Kap. 1491

Table 5: Reconstructing 2024 military aid from three budget items (EUR million)

Name	Title	Amount	Kind
Allocation to Ukraine	687 03	6,730	Soll
überplanmäßige Ausgabe	687 03	386	Soll
Bundeswehr special funds	554 99	520	Ist
TOTAL	687 03, 554 99	7,636	Mixed

Source: Federal budget (HR 2024, Einzelplan 60 and 14; HH 2024, Einzelplan 14) and BT-Drs. 20/10926; Kiel Institute compilation and estimate.

A.2.5. Verpflichtungen unter Titel 687 06

The authorised facility can be raised during the year: in 2023 an over-plan commitment authorisation raised it from EUR 1.0 billion to EUR 10.5 billion (HR 2023). No increase has been reported for 2026 so far. The government does not normally exhaust these authorised facilities for related titles:

Table 6: Share of commitment authorisations actually used, 2022–2025 (EUR million)

Year	Title	VE available after in-year changes	VE used	Share
2022	687 03	1,708	1,536	89.9%
2023	687 03	10,486	8,692	82.9%
2024	687 03	6,000	4,303	71.7%
2025	687 06	13,555	10,926	80.6%

Note: VE available after über- und außerplanmäßige changes; VE used = “in ... eingegangene Verpflichtungen zu Lasten VE”.

Source: HR 2022–2025, Einzelplan 60, Kap. 6002, Verpflichtungen tables; Kiel Institute compilation.

If we take the historical rounded average of the utilisation share (Table 6), which is about 81% of available Verpflichtungsermächtigung (simple average of the four years), and we apply it to the authorised facility for 2026 (EUR 11.96 billion), we can infer an estimate of EUR 9.69 billion of liabilities entered in 2026, with maturity duration unknown. We assume that usage is spread across maturities in proportion to the tranches of the 2026 Verpflichtungsermächtigung. In Table 3 (Section 3.2.4) we call this estimate the “reasonable estimate”.

A.2.6. Detailed results and further estimates

Our upper-bound reconstruction falls short of the announced EUR 57.6 billion by around EUR 1.34 billion. The sources of the difference are probably the contributions to the EPF for 2022–2024 under Kap. 6002 Titel 687 03 and the amount of eingegangene Verpflichtungen still under Kap. 6002 Titel 687 03 but related to Ukraine (at most EUR 62.5 million).

We can obtain an estimate of aid given to other countries by taking the pre-war outturn (Ist) of the title (2021: EUR 223.27 million⁴⁸). We can subtract from the Kap. 6002 Titel

687 03 total outturn (Ist) the share to Ukraine without EPF,⁴⁹ the estimated share to other countries, and thus obtain an approximation of the EPF expenditure. Table 7 shows the results, which should be considered upper-bound estimates:

Table 7: Estimated German contributions to the European Peace Facility, 2022–2024 (EUR million)

Year	Ist 687 03	bilateral Ukraine	Other countries	EPF
2022	1,998	1,633	223	141
2023	5,424	4,995	223	205
2024	7,965	7,116	223	626
TOTAL				972

Calculated from unrounded figures; components may not add up.

Source: Ist from HR 2022–2024 (Einzelplan 60, Kap. 6002 Tit. 687 03); bilateral Ukraine from BT-Drs. 20/10926; other countries proxied by the 2021 outturn of Titel 687 03 (HH 2023, Einzelplan 60, p. 33); Kiel Institute estimate.

Table 8 shows the final results in EUR million:

Table 8: Reconstructed military aid by year, 2022–2031+ (EUR million)

Year	Reconstructed amount	Upper bound	Titles	Reconstructed under reasonable assumption with EPF if not already included
2022	1,633	Not applicable	687 03	1,774
2023	4,995	Not applicable	687 03	5,200
2024	7,635	Not applicable	687 03, 554 99	8,261
2025	8,431	Not applicable	687 06	8,431
2026	11,547	Not applicable	687 06	11,547
2027	9,639	10,587	687 06	9,639
2028	5,838	6,541	687 06	5,838
2029	3,077	3,549	687 06	3,077
2030	1,154	1,304	687 06	1,154
2031+	41	41	687 06	41
TOTAL	53,990	56,262	Multiple	54,962

Source: Federal budget (HH, HR and draft 2027 budget, Einzelplan 60) and Bundestag papers; Kiel Institute calculations based on Tables 2, 3 and 7.

A.2.7. Estimation and inconsistencies in the value of aid from stock

First of all, the government is not transparent about the valuation method it uses for stocks. Over the years the German government used at least two valuation bases to compute it.

In its answer of March 2023 (BT-Drs. 20/6079), the government states that aid from stocks is valued depending on the export licence used for its transfer:

- If the item was transferred under an Einzelgenehmigung (individual export licence) the item is reported at Genehmigungswert, the value declared by the licence applicant. However, the way the Bundeswehr estimates those values is unknown. This was the

⁴⁸ HH 2023, Einzelplan 60, p. 33, Ist column

⁴⁹ BT-Drs. 20/12165, whose figures exclude EPF contributions

amount reported on the website at the time of the inquiry.

- If the item is transferred under a Sammelausfuhrgenehmigung (collective export licence) the licence applicant is authorised to export up to a ceiling. The government thus computed the value by taking the quantities effectively exported and a Zeitwert (market value of the item taking into account use, age, etc.), with an unclear estimation procedure.
- If an item is exported without licence, the government estimated a Zeitwert.

Summing the amounts declared, the figure becomes EUR 2.78 billion (as of February 2023).

Instead, on the official government website, updated on 17 April 2025, the government values all the stock sent up to that time at the Wiederbeschaffungswert (replacement cost), reporting EUR 5.2 billion. It is not clear how the replacement cost is computed. However, revaluing old items with the price of new items does not seem sensible (Wiederbeschaffungswert > Zeitwert). As Table 9 shows, as of April 2025, the government's cumulative expenditure for the Wiederbeschaffung of items was only about EUR 1.06 billion; so, the EUR 5.2 billion figure was largely based on estimates of prices of replacement. Using our budget dataset, these are the replacement costs paid:

Table 9: Spending on replacing equipment sent from Bundeswehr stocks, by year (EUR million)

Year	Wiederbeschaffung, EUR million	Source	Cumulative	% of EUR 5.2 billion
2022	51.6	BT-Drs. 20/12165 (inside the 1,633)	51.6	1.0%
2023	236.8	BT-Drs. 20/12165 (inside the 4,995)	288.4	5.5%
2024	776.0	BT-Drs. 20/12165 + Kap. 1491/1405 Tit. 554 99 (519.7 spent)	1,064	20.5%
2025	1,173.9	HH 2025, 687 06, Erl. 4	2,238	43.0%
2026	1,812.7	HH 2026, 687 06, Erl. 4	4,051	77.9%
2027	1,148.3	Entwurf 2027, 687 06, Erl. 4	5,199	100.0%

Source: BT-Drs. 20/12165; federal budget (Kap. 1491/1405 Tit. 554 99; HH 2025, HH 2026 and draft 2027 budget, Kap. 6002 Tit. 687 06, Erl. 4); Kiel Institute compilation.

The issue is thus the following: in the EUR 57.6 billion, which stocks are included? When an item was restocked was it revalued at the realised Wiederbeschaffungswert? Are the items still not restocked valued at the estimated Wiederbeschaffungswert? How was the Wiederbeschaffungswert estimated?

A.3. Domestic comparison

We provide here more information on the numbers reported in Section 5.1.

A.3.1. Pension expenses

We include as a benchmark the transfers from the Federal government to pension schemes. We thus exclude, where possible, pensions for former Federal civil servants (Beamte), that are paid out of the general budget.

The Federal Government each year contributes to the Deutsche Rentenversicherung. The rule that determines the amount of these contributions is fixed by law. Specifically,

1. The general contribution G follows the rule inferrable from § 213(2) SGB VI:

$$G_{t+1} = G_t \cdot \frac{W_{t-1}}{W_{t-2}} \cdot \frac{b_{t+1}}{b_t} \quad (1)$$

2. The federal contribution for child-raising periods can be reconstructed from § 177 SGB VI:

$$K_{t+1} = K_t \cdot \frac{W_{t-1}}{W_{t-2}} \cdot \frac{b_{t+1}}{b_t} \cdot \frac{N_{t-2}}{N_{t-3}} \quad (2)$$

3. The additional federal grant A is instead computed as follows (§ 213(3)–(4) and § 287g SGB VI):

$$Z_{t+1} = Z_t \cdot \frac{V_{t+1}^e}{V_t^e}, \quad E_{t+1} = E_t \cdot \frac{W_{t-1}}{W_{t-2}} \quad (3)$$

$$A_{t+1} = Z_{t+1} + E_{t+1} - C_{t+1} \quad (4)$$

Table 10 lists the symbols used.

Table 10: Symbols used in the calculation of the federal pension grants

Symbol	Meaning
K	Federal contribution for child-raising periods
G	General federal grant
A	Additional federal grant (total paid)
Z	VAT-linked part of the additional grant
E	Wage-linked part of the additional grant (“increase amount”)
C	Temporary cut to the increase amount (EUR 1.2 billion a year, 2024–2027)
W	Average gross wages and salaries per employee
b	Pension contribution rate
N	Number of children under three years of age
V^e	Expected VAT revenue
t	Year

Source: Kiel Institute compilation.

The general and additional grants are included below in category A1, together with the GDR supplementary schemes, federal share in the miners’ pension insurance,

contributions for people in sheltered workshops; while the contributions for child-raising periods are shown under A1m. The Federal Government also contributes to some separate occupational pension schemes, such as those for farmers (A2), railway workers (A4) and chimney sweeps (A5).

Table 11: Federal payments to pension insurance schemes, 2022–2026 (EUR billion)

EUR billion	2022	2023	2024	2025	2026 (planned)	2022–26
A1 Statutory pension insurance: federal grants and other payments (chapter 1102, title group 01, without Tit. 636 84)	91.24	94.33	97.90	103.18	107.74	494.40
A1m Contributions for child-raising periods (Kap. 1102 Tit. 636 84; not the cost of the Mütterrente)	16.82	17.26	18.14	19.20	19.67	91.09
A2 Farmers' old-age security (chapter 1001)	2.33	2.44	2.31	2.43	2.46	11.98
A4 Railway supplementary pensions via KBS (chapter 1216)	0.30	0.29	0.28	0.27	0.28	1.43
A5 Chimney sweeps' supplementary pension scheme (chapter 1102)	0.08	0.08	0.09	0.09	0.10	0.44
Headline total pensions: federal payments to pension insurance schemes	110.78	114.41	118.72	125.18	130.26	599.34

Note: 2022–2025: actual expenditure (Ist); 2026: planned (Soll 2026).

Source: Federal budget accounts 2022–2025; budget plan 2026; Kiel Institute compilation.

Table 12 shows the expenditure for the Mütterrente I and II in more detail. In simplified form, a German pension is the number of pension points a person has collected multiplied by the pension value (EUR 40.79 per point and month from July 2025). Parents receive points for raising children without paying contributions. For children born before 1992, the Mütterrente raised these from one point to 2.5 points per child, in two steps (2014 and 2019). The DRV pays this as part of the normal pension, out of contributions (about three quarters of its revenue) and federal grants (about one quarter); the Federal Government does not refund it separately. Because the federal contribution for child-raising periods is fixed by law and follows equation (2), the DRV bears the full cost of both programmes. The Mütterrente I and II can therefore raise federal payments only indirectly, if they push the contribution rate up. The next step, the Mütterrente III, is instead to be refunded directly and in full by the Federal Government out of tax revenue, at about EUR 5 billion a year.

Table 12: Mütterrente I and II: extra pension spending of the Deutsche Rentenversicherung, 2022–2026 (EUR billion)

EUR billion	2022	2023	2024	2025	2026 (planned)	2022–26
Mütterrente I (children born before 1992: +1 pension point per child, from July 2014)	8.20	8.50	8.60	8.60	8.60	42.50
Mütterrente II (+0.5 pension point per child, from January 2019)	4.10	4.20	4.30	4.30	4.30	21.20
Total Mütterrente I and II, cost to the Deutsche Rentenversicherung (government estimate, lower bound)	12.30	12.70	12.90	12.90	12.90	63.70

Note: Not federal budget spending and not included in the pension total (Table 11). Government estimate (lower bound); 2026 assumed equal to 2025.

Source: German government, estimate of 4 February 2021: “Geschätzte Rentenmehrausgaben in der allgemeinen Rentenversicherung”, incl. the pension insurance’s contribution to pensioners’ health insurance. BT-Drs. 19/26440, answer to question 76, p. 49.

The Mütterrente I and II have had a significant effect on the finances of the DRV (Table 13).

Table 13: The finances of the Deutsche Rentenversicherung 2022–2027 (EUR billion)

EUR billion	Balance	Reserve at year end
2022	+3.4	42.8
2023	+1.5	45.0
2024	−0.8	44.4
2025	−4.0	41.5
2026	−9.7	32.4
2027	−19.7	13.5

Source: Federal Government, Rentenversicherungsbericht 2025 (Bundestag paper 21/3080), annex tables A 5.1 and A 5.2 (actual results 2022–2024) and table B 1.1 (estimate for 2025, projection for 2026–2027). General pension insurance.

The DRV ran surpluses in 2022 and 2023 and has been in deficit since 2024. This follows from how the system is designed: the contribution rate (18.6% since 2018) stays unchanged while the reserve is between a legal minimum and 1.5 months of spending. The reserve is now being run down, and the government expects the rate to rise to 19.8% in 2028. The Mütterrente I and II cost more each year (about EUR 13 billion) than the deficits of 2024, 2025 and 2026. Without them, the contribution rate could have been about 0.6 percentage points lower, as a rough order of magnitude (about EUR 13 billion a year against roughly EUR 20 billion raised per percentage point).

A.3.2. Defence spending

Table 14 shows German defence spending as it appears in the federal budget. The core is the budget of the defence ministry (Einzelplan 14). Since 2022 a growing part of procurement runs through the Bundeswehr special fund (Sondervermögen Bundeswehr), which is financed by credit outside the regular budget. We add its spending to the

ministry's budget, so that the figure shows what Germany spent on defence rather than what happened to be booked in the core budget.

Since 2025 the debt brake exempts defence and certain security-related spending above 1% of GDP. For 2025 and 2026 we therefore also count the security-related spending of other ministries that falls under this exemption, such as the intelligence services, civil protection and IT security. Budget titles related to aid to Ukraine are excluded, as this aid appears in its own bar.

All figures are federal spending. For 2022 to 2025 we use the actual outturn from the federal accounts, for 2026 the budget plan.

Table 14: Defence spending, 2022–2026 (EUR billion)

EUR billion	2022	2023	2024	2025	2026 (planned)	2022–26
Defence ministry budget, chapter 1401	1.55	1.51	1.26	1.36	2.02	7.70
Defence ministry budget, chapter 1403	16.43	17.59	18.68	19.71	21.53	93.93
Defence ministry budget, chapter 1404	1.84	1.43	0.89	0.93	1.58	6.67
Defence ministry budget, chapter 1405	8.75	6.32	2.93	7.47	19.52	44.99
Defence ministry budget, chapter 1406	4.97	5.34	6.46	6.54	7.66	30.97
Defence ministry budget, chapter 1407	2.48	2.81	3.04	3.64	7.36	19.32
Defence ministry budget, chapter 1408	6.13	7.10	7.16	9.48	11.46	41.33
Defence ministry budget, chapter 1410	0.04	0.05	0.05	0.04	0.06	0.23
Defence ministry budget, chapter 1411	1.62	1.72	1.81	1.93	2.00	9.08
Defence ministry budget, chapter 1412	0.27	0.28	0.29	0.30	0.33	1.48
Defence ministry budget, chapter 1413	6.53	6.86	7.52	7.84	8.86	37.62
Defence ministry budget, chapter 1414	–	0.17	0.19	0.22	0.30	0.88
Subtotal: defence ministry budget (Einzelplan 14)	50.60	51.18	50.29	59.46	82.69	294.21
Bundeswehr special fund	–	5.81	16.65	19.50	25.51	67.47
Other security spending under the debt-brake exemption (civil protection, intelligence, IT security)	–	–	–	4.37	7.08	11.45
Total defence spending: defence ministry budget, Bundeswehr special fund and other security spending under the debt-brake exemption	50.60	56.98	66.94	83.33	115.28	373.13

Note: 2022–2025: actual expenditure (Ist); 2026: planned (Soll 2026). Other security spending under the debt-brake exemption (Bereichsausnahme, Art. 115 para. 2 sentence 4 of the Basic Law): the exemption exists only since 2025, so there is nothing to add for 2022–2024; 2025 is the Ist 2025 as printed in the 2027 draft budget. Excluded: Kap. 6002 Tit. 687 03 and 687 06 (capacity building) and Kap. 1491 Tit. 554 99 (replacement of materiel given to Ukraine). Chapter names of Einzelplan 14: 1401 Obligations arising from membership of NATO and other international institutions and measures in connection with international operations; 1403 Command authorities and troops, social insurance contributions, welfare measures and pensions for soldiers; 1404 Defence research, development and testing; 1405 Military procurement; 1406 Maintenance of Bundeswehr materiel; 1407 Other operations of the Bundeswehr; 1408 Accommodation; 1410 Other appropriations; 1411 Centrally budgeted administrative revenue and expenditure; 1412 Federal Ministry; 1413 Bundeswehr administration, Bundeswehr universities, military chaplaincy etc.; 1414 Federal Office for the Military Counter-Intelligence Service.

Source: Federal budget accounts 2022–2025; budget plan 2026; 2027 draft budget; Kiel Institute compilation.

A.3.3. Emergency relief spending

Table 15 reports the detailed decomposition of the figures used in the main text. The “Doppelwumms” includes the fund’s interest costs (EUR 3.1 billion) and the hardship scheme for hospitals and care facilities (EUR 8.0 billion) and excludes the Uniper and SEFE equity (EUR 20.6 billion). The equity acquisitions are excluded as they are temporary (the government will liquidate its position) and they do not provide direct relief to consumers.

Table 15: Energy price brakes (“Doppelwumms”, Economic Stabilisation Fund), 2022–2026 (EUR billion)

EUR billion	2022	2023	2024	2025	2026 (planned)	2022–26
D1 Gas and heat price brake, incl. December 2022 emergency aid (Kap. 6099 Tit. 683 02)	8.50	14.34	–	–	–	22.84
D2 Electricity price brake (Kap. 6099 Tit. 683 03)	–	16.29	–	–	–	16.29
D3 Hardship scheme for hospitals and care facilities (Kap. 6099 Tit. 683 07)	–	8.00	–	–	–	8.00
D4 Other hardship schemes and further support measures (Kap. 6099 Tit. 683 04 to 683 13, without 683 07)	0.46	0.49	–	–	–	0.95
D5 Settlement of the price brakes after their end (Kap. 6002 Tit. 683 03)	–	–	0.12	0.01	0.05	0.19
D6 Interest on the fund’s borrowing and administration (Kap. 6099 Tit. 575 01, 526 02)	0.70	2.41	–	–	–	3.11
Total “Doppelwumms”: price brakes, hardship aid and interest (D1–D6)	9.66	41.52	0.12	0.01	0.05	51.37
Memo, NOT counted: transfer to the fund’s reserve (Kap. 6099 Tit. 919 01; accounting entry, not spending)	169.78	–	–	–	–	169.78

Note: 2022–2025: budget outturn (budget accounts); 2026: planned. D1–D6: Economic Stabilisation Fund (Kap. 6099) and Kap. 6002 Tit. 683 03. The memo line (EUR 169.8 billion in 2022) books the unspent credit authorisation to the fund’s reserve: an accounting entry, NOT counted. 2026: only the settlement title D5 still has an appropriation (Soll 2026).

Source: Federal budget accounts 2022–2025; budget plan 2026; Kiel Institute compilation.

Table 16 shows the cost of the transport and energy relief that the federal government provided to households in response to the surge in energy prices after Russia's invasion. The measures come from the three relief packages of 2022, the Entlastungspakete I to III. The packages contained a wide range of measures, from income tax cuts to reforms of social benefits. For the comparison with aid to Ukraine we look only at the part that went to households for transport and energy, since this is where the energy shock hit households directly. This covers measures such as the fuel-tax cut (Tankrabatt), the 9-Euro-Ticket and the energy price lump sums. Some of these measures did not end with the packages. The Deutschlandticket, the successor of the 9-Euro-Ticket, is still co-financed by the federal government, and the fuel-tax cut was repeated twice in 2026. We count these later extensions and renewals as part of the original measures, so the figure runs to 2026.

Measures that belong to other policy areas, such as general income tax relief or family benefits, are left out, as is the support for firms. The electricity price brake, announced in the third package but paid through the Economic Stabilisation Fund, is counted under the Doppelwumms to avoid double counting.

All figures are the cost to the federal budget. Many of the measures are tax cuts rather than spending. We count the resulting loss of federal tax revenue (Mindereinnahmen) as a cost in the same way as spending, since both reduce the funds available to the federal budget. More than half of the total is of this kind. We use the actual outturn where a measure has its own budget title and the government's later estimates where they exist. For the remaining measures we rely on the estimates in the bills.

Table 16: Energy and transport relief: measures of the relief packages I–III (2022) and their later renewals, federal cost, 2022–2026 (EUR billion)

EUR billion	2022	2023	2024	2025	2026 (planned)	2022–26	Type ^a	Basis ^b
Fuel-tax cut (“Tankrabatt”), June–August 2022, May–June and October–December 2026	3.44	–	–	–	3.94	7.38	tax	3, 4
9-Euro-Ticket, June–August 2022	2.50	–	–	–	–	2.50	transfer	2
Energy price lump sum of EUR 300 for employed persons	4.42	–	–	–	–	4.42	tax	4
Heating-cost grant I (recipients of housing benefit, BAföG, AFBG and vocational-training allowance)	0.38	–	–	–	–	0.38	spending	4
Heating-cost grant II	0.55	–	–	–	–	0.55	spending	4
Energy price lump sum of EUR 300 for pensioners	6.04	0.03	0.00	–	–	6.07	spending	1
One-off payment of EUR 200 for students	–	0.57	–	–	–	0.57	spending	1
VAT cut on gas and district heating to 7%, October 2022–March 2024	1.27	4.07	1.74	–	–	7.08	tax	3
Deutschlandticket (federal share), from May 2023 (successor of the 9-Euro-Ticket)	–	1.50	1.50	1.50	1.50	6.00	transfer	2, 5
Higher commuter allowance from the 21st kilometre and mobility bonus of 38 cents	–	0.11	0.14	0.03	–	0.27	tax	4
One-year postponement of the 2023 CO ₂ price step in fuel emissions trading	–	1.50	–	–	–	1.50	tax	4
Total energy and transport relief, federal cost	18.60	7.78	3.38	1.53	5.44	36.71		

Note: a) Spending: federal spending; tax: forgone tax revenue (Mindereinnahmen), not spending; transfer: transfer to the Länder, paid from federal tax revenue. More than half of the total is forgone tax revenue. b) Basis of the figures: 1 budget outturn (Ist); 2 amount fixed by law; 3 ex-post government figure (Subsidy Report); 4 estimate in the bill or committee report; 5 budget plan (Soll 2026). Counted are the transport and energy measures of the relief packages I–III that lower energy or transport costs for consumers, plus later extensions and renewals of the same measures (Deutschlandticket to 2026, Tankrabatt May–June and October–December 2026). Business measures, general tax and benefit measures, measures paid by the Economic Stabilisation Fund and new measures outside the packages are not counted. Federal share as stated in the source, or the statutory revenue share (income tax 42.5%, VAT 52.8% as in the bill).

Source: Federal Ministry of Finance (July 2022) and BT-Drs. 20/4526 (list of measures); Bundestag printed papers (bills, committee reports, 29th Subsidy Report); federal budget accounts 2022–2024; budget plan 2026; Kiel Institute compilation.

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