

**Table 4.14. Costa Rica, tax revenue and % of GDP by level of government and main taxes**

	Billion CRC					% of GDP				
	1990	2000	2010	2018	2019	1990	2000	2010	2018	2019
<b>Federal or Central government</b>										
<b>Total tax revenue</b>	<b>75.0</b>	<b>619.3</b>	<b>2 616.6</b>	<b>4 821.9</b>	<b>5 121.6</b>	<b>14.3</b>	<b>13.4</b>	<b>13.2</b>	<b>13.4</b>	<b>13.6</b>
1000 Taxes on income, profits and capital gains	11.8	128.8	748.1	1 699.3	1 854.9	2.3	2.8	3.8	4.7	4.9
2000 Social security contributions	1.3	18.7	61.2	85.4	77.5	0.3	0.4	0.3	0.2	0.2
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	0.4	3.0	18.3	40.2	47.3	0.1	0.1	0.1	0.1	0.1
5000 Taxes on goods and services	52.2	444.9	1 696.6	2 782.2	2 940.1	9.9	9.6	8.6	7.7	7.8
6000 Other taxes	9.3	24.0	92.5	214.9	201.8	1.8	0.5	0.5	0.6	0.5
<b>State/Regional</b>										
<b>Total tax revenue</b>	..	..	..	..	..	..	..	..	..	..
1000 Taxes on income, profits and capital gains	..	..	..	..	..	..	..	..	..	..
2000 Social security contributions	..	..	..	..	..	..	..	..	..	..
3000 Taxes on payroll and workforce	..	..	..	..	..	..	..	..	..	..
4000 Taxes on property	..	..	..	..	..	..	..	..	..	..
5000 Taxes on goods and services	..	..	..	..	..	..	..	..	..	..
6000 Other taxes	..	..	..	..	..	..	..	..	..	..
<b>Local government</b>										
<b>Total tax revenue</b>	<b>2.5</b>	<b>18.6</b>	<b>115.8</b>	<b>245.5</b>	<b>262.6</b>	<b>0.5</b>	<b>0.4</b>	<b>0.6</b>	<b>0.7</b>	<b>0.7</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3000 Taxes on payroll and workforce	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4000 Taxes on property	1.2	5.4	45.4	109.1	120.7	0.2	0.1	0.2	0.3	0.3
5000 Taxes on goods and services	1.3	12.0	70.3	136.3	141.8	0.2	0.3	0.4	0.4	0.4
6000 Other taxes	0.0	1.2	0.0	0.0	0.1	0.0	0.0	0.0	0.0	0.0
<b>Social Security Funds</b>										
<b>Total tax revenue</b>	<b>40.2</b>	<b>340.2</b>	<b>1 650.0</b>	<b>3 272.6</b>	<b>3 471.7</b>	<b>7.7</b>	<b>7.4</b>	<b>8.3</b>	<b>9.1</b>	<b>9.2</b>
1000 Taxes on income, profits and capital gains	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2000 Social security contributions	32.6	278.4	1 389.3	2 774.1	2 949.2	6.2	6.0	7.0	7.7	7.9
3000 Taxes on payroll and workforce	7.6	61.8	260.7	498.6	522.5	1.4	1.3	1.3	1.4	1.4
4000 Taxes on property	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5000 Taxes on goods and services	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6000 Other taxes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0

.. Not available

Note: More detailed country data and country notes are available in online chapter 6 "Tax revenues by sub-sectors of general government": <https://doi.org/10.1787/0bbc27da-en>. Full time series can be accessed at <http://oe.cd/full-time-series>.

Source: Secretaría Técnica de la Autoridad Presupuestaria, Ministerio de Finanzas y Contraloría General de la República (Technical Secretary of the Budgeting Authority, Ministry of Finance and National General Comptroller).