

COSTA RICA

Table I. General government account (SNA 2008, simplified presentation)

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021	
SUMMARY OF AGGREGATES AND BALANCES									
a	Value added, gross	4 045	4 333	4 528	4 763	4 882	5 229	5 295	5 394
b	Saving, net	273	-29	108	-88	-70	-211	-956	184
c	Net lending (+)/Net borrowing (-)	-395	-735	-738	-1 185	-1 040	-1 169	-1 939	-400
d	Total revenue	8 569	8 949	9 705	10 181	11 007	11 892	11 598	16 824
<i>of which:</i>									
e	Total tax receipts	4 390	4 772	5 161	5 539	5 906	6 307	..	..
f	Actual social contributions	2 342	2 560	2 791	2 849	3 063	3 323	..	..
g	Total expenditure	8 964 e	9 684 e	10 443 e	11 367 e	12 046 e	13 061 e	13 537 e	17 224 e
<i>of which:</i>									
h	Interest	701	806	881	1 034	1 242	1 528	1 684	1 929
i	Compensation of employees	3 918	4 197	4 386	4 608	4 716	5 036	5 091	5 159
j	Social benefits and transfers in kind	1 232	1 369	1 533	1 569	1 737	1 890	2 109	2 375
k	Gross fixed capital formation	593	631	763	966	928	910	943	740
l	Total liabilities (consolidated)	..	..	..	..	..	..	..	..
m	Financial net worth	..	..	..	..	..	..	..	..
n	Maastricht debt	..	..	..	..	..	..	..	..
o	Gross domestic product	28 001	30 172	32 056	34 344	36 015	37 832	36 495	40 113 e
I.1 GENERAL GOVERNMENT									
Production account									
1	Output	4 970 e	5 349 e	5 608 e	5 921 e	6 118 e	6 616 e	6 540 e	6 749 e
2	Market output and output for own final use	319	347	371	414	415	437	393	484
3	Non-market output	4 650 e	5 002 e	5 236 e	5 507 e	5 703 e	6 178 e	6 147 e	6 265 e
4	Payments for non-market output	68	75	84	97	100	105	83	123
5	Non-market output, other	4 582 e	4 927 e	5 152 e	5 410 e	5 602 e	6 074 e	6 064 e	6 142 e
6	Market output and payments for non-market output (2 + 4)	387	422	455	511	516	542	477	607
7	Intermediate consumption	925 e	1 016 e	1 079 e	1 158 e	1 236 e	1 386 e	1 245 e	1 355 e
8	Value added, gross	4 045	4 333	4 528	4 763	4 882	5 229	5 295	5 394
9	Consumption of fixed capital	97	104	109	120	130	156	163	192
10	Value added, net	3 948	4 229	4 419	4 642	4 752	5 074	5 132	5 202
Generation of income account									
11	Compensation of employees, payable	3 918	4 197	4 386	4 608	4 716	5 036	5 091	5 159
12	Other taxes on production, payable	30	32	33	34	36	38	41	43
13	Other subsidies on production, receivable	0	0	0	0	0	0	0	0
14	Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account									
15	Taxes on production and imports, receivable	3 065	3 271	3 461	3 600	3 645	3 854	3 604	4 362
16	Subsidies, payable	2	2	3	10	0	0	0	0
17	Property income, receivable	767	518	603	571	705	780	1 012	870
18	Property income, payable	701	806	881	1 034	1 242	1 528	1 684	1 929
19	Interest, payable	701	806	881	1 034	1 242	1 528	1 684	1 929
20	Other property income, payable	0	0	0	0	0	0	0	0
21	Balance of primary incomes, net	3 129	2 981	3 179	3 127	3 108	3 106	2 932	3 304
Secondary distribution of income account									
22	Current taxes on income and wealth, receivable	1 325	1 502	1 700	1 939	2 261	2 453	2 395	2 457
23	Social contributions, receivable	2 376	2 596	2 829	2 896	3 117	3 376	3 328	3 599
24	Actual social contributions	2 342 e	2 560 e	2 791 e	2 849 e	3 063 e	3 323 e	3 280 e	3 529 e
25	Imputed social contributions	34 e	37 e	38 e	47 e	53 e	53 e	47 e	70 e
26	Other current transfers, receivable	605	586	554	572	639	761	677	4 419
27	Current taxes on income and wealth, payable	0	0	0	1	1	1	1	1
28	Social benefits other than social transfers in kind, payable	1 051	1 179	1 330	1 361	1 506	1 627	1 712	1 851
29	Social transfers in kind (via market producers), payable	181	190	204	208	230	264	398	524
30	Social benefits and transfers in kind (via market producers), payable	1 232	1 369	1 533	1 569	1 737	1 890	2 109	2 375
31	Other current transfers, payable	1 342	1 390	1 463	1 638	1 887	1 927	2 115	5 076
32	Disposable income, net	5 042	5 096	5 468	5 535	5 732	6 142	5 504	6 850
Use of disposable income account									
33	Final consumption expenditure	4 763	5 117	5 356	5 618	5 833	6 337	6 461	6 666
34	Individual consumption expenditure	3 185	3 437	3 609	3 794	3 900	4 351	4 391	4 606
35	Collective consumption expenditure	1 579	1 680	1 748	1 824	1 932	1 987	2 071	2 061
36	Adjustment for net equity of households in pension funds	6	7	4	4	-31	15	-1	-1
37	Saving, gross	370	75	217	33	60	-55	-793	376
38	Saving, net	273	-29	108	-88	-70	-211	-956	184
Capital account									
39	Consumption of fixed capital	97	104	109	120	130	156	163	192
40	Capital transfers, receivable	44	53	104	92	124	127	105	509
41	Capital taxes	0	0	0	0	0	..	..	..
42	Other capital transfers and investment grants, receivable	44	53	104	92	124	127	105	509
43	Capital transfers, payable	188	204	228	273	290	314	301	498
44	Gross capital formation and acquisitions of non-produced assets	620	659	831	1 037	934	926	951	787
45	Gross capital formation	588	624	791	962	898	902	938	781
46	Gross fixed capital formation	593	631	763	966	928	910	943	740
47	Changes in inv. and acquisitions less disposals of valuables	-4	-7	28	-3	-30	-7	-5	41
48	Acquisitions less disposals of non-produced non-financial assets	32	35	41	75	36	23	13	6
49	Net lending (+)/Net borrowing (-)	-395	-735	-738	-1 185	-1 040	-1 169	-1 939	-400
50	Total expenditure	8 964 e	9 684 e	10 443 e	11 367 e	12 046 e	13 061 e	13 537 e	17 224 e
51	Total revenue	8 569	8 949	9 705	10 181	11 007	11 892	11 598	16 824

COSTA RICA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
Financial account								
52 Net financial transactions	-437	-764	-608	-1 171	-1 128	-1 076	-2 437	..
53 Total financial assets	692	662	600	1 094	1 062	1 926	187	..
54 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
55 Currency and deposits	-91	110	253	-164	-77	747	-383	..
56 Debt securities	108	286	-68	872	631	774	250	..
57 Loans	69	102	102	74	82	50	98	..
58 Equity and investment fund shares/units	432	116	142	58	93	133	4	..
59 Insurance pension and standardised guarantees	0	0	0	0	0	-1	1	..
60 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
61 Other accounts receivable	174	47	170	254	333	223	217	..
62 Financial liabilities	1 129	1 426	1 208	2 265	2 190	3 003	2 625	..
63 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
64 Currency and deposits	0	0	0	0	0	0	0	..
65 Debt securities	1 091	1 316	941	1 902	1 839	2 767	1 572	..
66 Loans	89	136	235	126	245	285	911	..
67 Equity and investment fund shares/units	0	0	0	0	0	-1	0	..
68 Insurance pension and standardised guarantees	6	7	4	4	-31	15	-1	..
69 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
70 Other accounts payable	-57	-33	29	233	137	-64	143	..
Financial balance sheet								
71 Financial net worth	..	..	..	..	..	..	..	..
72 Financial assets	..	..	..	..	..	..	..	..
73 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
74 Currency and deposits	..	..	..	..	..	..	..	..
75 Debt securities	..	..	..	..	..	..	..	..
76 Loans	..	..	..	..	..	..	..	..
77 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
78 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
79 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
80 Other accounts receivable	..	..	..	..	..	..	..	..
81 Financial liabilities	..	..	..	..	..	..	..	..
82 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
83 Currency and deposits	..	..	..	..	..	..	..	..
84 Debt securities	..	..	..	..	..	..	..	..
85 Loans	..	..	..	..	..	..	..	..
86 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
87 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
88 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
89 Other accounts payable	..	..	..	..	..	..	..	..
I.2 CENTRAL GOVERNMENT								
Production account								
1 Output	3 306 e	3 554 e	3 711 e	3 926 e	4 010 e	4 313 e	4 189 e	4 286 e
2 Intermediate consumption	606 e	664 e	685 e	742 e	768 e	854 e	717 e	749 e
3 Value added, gross	2 700	2 890	3 026	3 184	3 242	3 458	3 472	3 537
4 Value added, net	2 634	2 819	2 950	3 100	3 154	3 365	3 373	3 412
Generation of income account								
5 Compensation of employees, payable	2 622	2 807	2 937	3 087	3 139	3 350	3 356	3 394
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	2 878	3 066	3 243	3 369	3 406	3 597	3 349	4 071
8 Subsidies, payable	2	2	3	10	0	0	0	0
9 Interest, payable	697	802	877	1 029	1 233	1 516	1 676	1 919
10 Balance of primary incomes, net	2 630	2 413	2 540	2 411	2 270	2 164	1 843	2 267
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	1 325	1 502	1 700	1 939	2 261	2 453	2 395	2 457
12 Social contributions, receivable	69	95	153	84	101	93	80	104
13 Actual social contributions	40	..	..	..	..	..	..	..
14 Imputed social contributions	29	..	..	..	..	..	..	..
15 Other current transfers, receivable	111	164	155	136	125	153	146	3 514
16 Social benefits other than social transfers in kind, payable	192	222	289	225	249	248	248	279
17 Social transfers in kind (via market producers), payable	10	10	9	10	9	15	134	194
18 Other current transfers, payable	1 318	1 364	1 433	1 608	1 842	1 891	2 078	5 021
19 Disposable income, net	2 623	2 588	2 826	2 736	2 665	2 723	2 136	3 041
Use of disposable income account								
20 Final consumption expenditure	3 128	3 361	3 502	3 695	3 790	4 089	4 142	4 213
21 Individual consumption expenditure	1 698	1 845	1 941	2 059	2 063	2 317	2 295	2 367
22 Collective consumption expenditure	1 430	1 515	1 561	1 636	1 727	1 772	1 847	1 846
23 Saving, gross	-435	-701	-600	-876	-1 035	-1 273	-1 905	-1 045
24 Saving, net	-501	-772	-676	-960	-1 123	-1 367	-2 005	-1 170
Capital account								
25 Capital transfers, receivable	2	4	36	2	4	3	2	411
26 Capital transfers, payable	183	199	222	269	284	310	298	495
27 Gross capital formation	424	439	591	713	645	597	593	427
28 Acquisitions less disposals of non-produced non-financial assets	31	33	39	63	32	17	12	-6
29 Net lending (+)/Net borrowing (-)	-1 071	-1 368	-1 418	-1 919	-1 992	-2 194	-2 806	-1 550
30 Total expenditure	6 093 e	6 554 e	7 099 e	7 771 e	8 215 e	8 815 e	9 130 e	12 491 e
31 Total revenue	5 022	5 186	5 682	5 852	6 223	6 621	6 324	10 940

COSTA RICA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
Financial account								
32 Net financial transactions	-1 070	-1 345	-1 049	-2 078	-2 056	-2 159	-3 102	..
33 Total financial assets	489	275	408	147	129	815	-509	..
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
35 Currency and deposits	-127	72	192	-128	-58	725	-548	..
36 Debt securities	20	16	-58	198	-44	-127	-64	..
37 Loans	36	26	43	23	47	35	38	..
38 Equity and investment fund shares/units	415	101	127	4	13	57	-5	..
39 Insurance pension and standardised guarantees	0	0	0	0	0	-1	1	..
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
41 Other accounts receivable	144	60	105	50	171	127	69	..
42 Financial liabilities	1 558	1 620	1 457	2 225	2 184	2 974	2 593	..
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
44 Currency and deposits	0	0	0	0	0	0	0	..
45 Debt securities	1 294	1 419	1 404	1 900	1 839	2 769	1 575	..
46 Loans	85	116	224	116	231	278	877	..
47 Equity and investment fund shares/units	0	0	0	0	0	-1	0	..
48 Insurance pension and standardised guarantees	-4	0	0	0	-2	1	-1	..
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
50 Other accounts payable	182	85	-171	209	116	-72	143	..
Financial balance sheet								
51 Financial net worth	..	..	..	..	..	..	..	..
52 Financial assets	..	..	..	..	..	..	..	..
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	..	..	..	..	..	..	..	..
55 Debt securities	..	..	..	..	..	..	..	..
56 Loans	..	..	..	..	..	..	..	..
57 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
58 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
60 Other accounts receivable	..	..	..	..	..	..	..	..
61 Financial liabilities	..	..	..	..	..	..	..	..
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	..	..	..	..	..	..	..	..
65 Loans	..	..	..	..	..	..	..	..
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69 Other accounts payable	..	..	..	..	..	..	..	..
I.4 LOCAL GOVERNMENT								
Production account								
1 Output	265	291	318	347	371	388	381	393
2 Intermediate consumption	104	115	129	141	150	159	144	156
3 Value added, gross	161	176	189	205	222	230	237	236
4 Value added, net	161	176	189	205	222	230	237	236
Generation of income account								
5 Compensation of employees, payable	160	175	189	204	221	229	236	235
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	186	204	217	231	239	257	255	291
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	3	3	2	3	5	8	5	7
10 Balance of primary incomes, net	195	215	228	243	251	265	265	302
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	5	5	6	7	9	6	9	6
13 Actual social contributions	0	..	..	..	..	..	..	..
14 Imputed social contributions	5	..	..	..	..	..	..	..
15 Other current transfers, receivable	39	39	37	37	38	37	41	64
16 Social benefits other than social transfers in kind, payable	5	5	6	7	9	6	9	6
17 Social transfers in kind (via market producers), payable	0	0	0	0	0	0	0	0
18 Other current transfers, payable	21	25	29	29	31	34	33	53
19 Disposable income, net	212	230	235	251	258	268	273	313
Use of disposable income account								
20 Final consumption expenditure	126	138	150	159	167	171	172	163
21 Individual consumption expenditure	0	0	0	0	0	0	0	0
22 Collective consumption expenditure	126	138	150	159	167	171	172	163
23 Saving, gross	87	92	85	93	91	97	101	150
24 Saving, net	87	92	85	93	91	97	101	150
Capital account								
25 Capital transfers, receivable	35	41	62	85	114	116	97	106
26 Capital transfers, payable	5	6	6	4	5	5	3	3
27 Gross capital formation	113	119	138	178	214	218	195	196
28 Acquisitions less disposals of non-produced non-financial assets	0	1	0	3	2	2	1	3
29 Net lending (+)/Net borrowing (-)	4	7	3	-7	-16	-11	-3	54
30 Total expenditure	412	450	499	570	638	661	628	661
31 Total revenue	416	457	503	563	622	650	625	714

COSTA RICA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
Financial account								
32 Net financial transactions	-3	-3	12	3	-18	9	-8	..
33 Total financial assets	3	6	18	16	7	12	-9	..
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
35 Currency and deposits	5	12	5	-2	-13	15	6	..
36 Debt securities	0	-4	-6	5	-3	-1	-22	..
37 Loans	0	0	0	0	4	-3	0	..
38 Equity and investment fund shares/units	1	2	2	0	0	0	1	..
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
41 Other accounts receivable	-4	-4	17	12	19	1	5	..
42 Financial liabilities	5	9	6	13	25	3	-1	..
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
44 Currency and deposits	0	0	0	0	0	0	0	..
45 Debt securities	0	0	0	2	0	-1	-3	..
46 Loans	5	9	7	9	10	4	2	..
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
48 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
50 Other accounts payable	0	0	-1	1	15	0	1	..
Financial balance sheet								
51 Financial net worth	..	..	..	..	..	..	..	..
52 Financial assets	..	..	..	..	..	..	..	..
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	..	..	..	..	..	..	..	..
55 Debt securities	..	..	..	..	..	..	..	..
56 Loans	..	..	..	..	..	..	..	..
57 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
58 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
60 Other accounts receivable	..	..	..	..	..	..	..	..
61 Financial liabilities	..	..	..	..	..	..	..	..
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	..	..	..	..	..	..	..	..
65 Loans	..	..	..	..	..	..	..	..
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69 Other accounts payable	..	..	..	..	..	..	..	..
I.5 SOCIAL SECURITY FUNDS								
Production account								
1 Output	1 399	1 504	1 579	1 648	1 736	1 915	1 970	2 070
2 Intermediate consumption	215	237	266	275	318	374	384	450
3 Value added, gross	1 184	1 267	1 313	1 374	1 418	1 541	1 586	1 620
4 Value added, net	1 153	1 234	1 279	1 337	1 376	1 479	1 522	1 554
Generation of income account								
5 Compensation of employees, payable	1 135	1 215	1 260	1 317	1 355	1 457	1 499	1 530
6 Operating surplus, net	0	0	0	0	0	0	0	0
Allocation of primary income account								
7 Taxes on production and imports, receivable	0	0	0	0	0	0	0	0
8 Subsidies, payable	0	0	0	0	0	0	0	0
9 Interest, payable	1	1	2	2	3	3	3	3
10 Balance of primary incomes, net	304	352	411	474	587	677	825	734
Secondary distribution of income account								
11 Current taxes on income and wealth, receivable	0	0	0	0	0	0	0	0
12 Social contributions, receivable	2 302	2 496	2 670	2 805	3 006	3 277	3 239	3 488
13 Actual social contributions	2 302	..	..	..	..	..	..	..
14 Imputed social contributions	0	..	..	..	..	..	..	..
15 Other current transfers, receivable	456	383	362	399	476	571	490	841
16 Social benefits other than social transfers in kind, payable	854	951	1 035	1 128	1 248	1 373	1 454	1 566
17 Social transfers in kind (via market producers), payable	171	180	195	198	221	248	264	330
18 Other current transfers, payable	2	2	2	2	14	2	4	2
19 Disposable income, net	2 207	2 278	2 406	2 548	2 808	3 150	3 095	3 495
Use of disposable income account								
20 Final consumption expenditure	1 510	1 619	1 704	1 764	1 876	2 078	2 148	2 290
21 Individual consumption expenditure	1 487	1 592	1 668	1 735	1 837	2 034	2 096	2 239
22 Collective consumption expenditure	23	27	36	30	38	44	52	52
23 Saving, gross	719	684	732	816	1 004	1 121	1 012	1 271
24 Saving, net	688	651	699	779	962	1 059	948	1 204
Capital account								
25 Capital transfers, receivable	7	8	6	5	6	8	7	-7
26 Capital transfers, payable	0	0	0	0	0	0	0	0
27 Gross capital formation	52	66	61	71	39	88	149	158
28 Acquisitions less disposals of non-produced non-financial assets	1	0	1	8	2	4	1	9
29 Net lending (+)/Net borrowing (-)	673	626	676	741	969	1 036	869	1 097
30 Total expenditure	2 458	2 680	2 844	3 025	3 193	3 585	3 780	4 072
31 Total revenue	3 131	3 306	3 520	3 766	4 162	4 622	4 649	5 169

COSTA RICA

Table I. General government account (SNA 2008, simplified presentation) (cont.)

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
Financial account								
32 Net financial transactions	636	584	429	904	946	1 074	673	..
33 Total financial assets	533	557	407	931	927	1 099	705	..
34 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
35 Currency and deposits	30	26	56	-34	-5	7	159	..
36 Debt securities	291	377	460	669	678	901	335	..
37 Loans	33	75	60	51	31	19	61	..
38 Equity and investment fund shares/units	15	13	13	54	80	76	9	..
39 Insurance pension and standardised guarantees	0	0	0	0	0	0	0	..
40 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
41 Other accounts receivable	163	64	-182	192	143	96	142	..
42 Financial liabilities	-103	-27	-23	28	-19	25	32	..
43 Monetary gold and special drawing rights	0	0	0	0	0	0	0	..
44 Currency and deposits	0	0	0	0	0	0	0	..
45 Debt securities	0	0	0	0	0	0	0	..
46 Loans	-1	10	4	1	4	3	32	..
47 Equity and investment fund shares/units	0	0	0	0	0	0	0	..
48 Insurance pension and standardised guarantees	9	8	4	4	-29	14	-1	..
49 Financial derivatives and employee stock options	0	0	0	0	0	0	0	..
50 Other accounts payable	-111	-45	-30	23	6	8	0	..
Financial balance sheet								
51 Financial net worth	..	..	..	..	..	..	..	..
52 Financial assets	..	..	..	..	..	..	..	..
53 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
54 Currency and deposits	..	..	..	..	..	..	..	..
55 Debt securities	..	..	..	..	..	..	..	..
56 Loans	..	..	..	..	..	..	..	..
57 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
58 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
59 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
60 Other accounts receivable	..	..	..	..	..	..	..	..
61 Financial liabilities	..	..	..	..	..	..	..	..
62 Monetary gold and special drawing rights	..	..	..	..	..	..	..	..
63 Currency and deposits	..	..	..	..	..	..	..	..
64 Debt securities	..	..	..	..	..	..	..	..
65 Loans	..	..	..	..	..	..	..	..
66 Equity and investment fund shares/units	..	..	..	..	..	..	..	..
67 Insurance pension and standardised guarantees	..	..	..	..	..	..	..	..
68 Financial derivatives and employee stock options	..	..	..	..	..	..	..	..
69 Other accounts payable	..	..	..	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20230523/f354>.

Property income, Other current transfers and Capital transfers data are not consolidated.

Financial accounts are consolidated.

Source: Banco Central de Costa Rica.

COSTA RICA

Table II. Detailed taxes and social contribution receipts

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
II.1 GENERAL GOVERNMENT								
1 Total receipts	6 765	7 369	7 989	8 435	9 023	9 683	..	..
2 Total tax receipts and actual social contributions	6 732	7 332	7 951	8 388	8 969	9 630	..	..
3 Total tax receipts	4 390	4 772	5 161	5 539	5 906	6 307	..	..
4 Taxes on production and imports	3 065	3 271	3 461	3 600	3 645	3 854	..	..
5 Taxes on products	2 269	2 412	2 561	2 634	2 625	2 784	..	..
6 Value added type taxes	1 267	1 336	1 414	1 453	1 488	1 639	..	..
7 Taxes and duties on imports, excluding VAT	820	875	939	960	908	946	..	..
8 Import duties	173	178	189	183	179	168	..	..
9 Taxes on imports, excluding VAT and import duties	647	697	750	777	729	778	..	..
10 Levies on imported agricultural products	0	0	0	0	0	0	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	469	500	524	565	541	611	..	..
13 General sales taxes	178	197	226	212	187	167	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	183	201	208	221	229	200	..	..
17 Excise duties and consumption taxes	112	127	127	129	129	94	..	..
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	2	3	3	3	4	4	..	..
22 Taxes on lotteries, gambling and betting	..	..	..	..	..	..	..	..
23 Taxes on insurance premiums	22	24	27	29	31	34	..	..
24 Other taxes on specific services	31	31	34	38	40	41	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	10	10	10	11	11	12	..	..
28 Other taxes on products n.e.c.	6	6	7	11	16	16	..	..
29 Other taxes on production	795	859	899	966	1 020	1 070	..	..
30 Taxes on land, buildings or other structures	126	135	146	158	160	179	..	..
31 Taxes on the use of fixed assets	53	60	64	66	74	72	..	..
32 Total wage bill and payroll taxes	410	440	469	503	531	555	..	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	87	97	100	104	108	113	..	..
35 Taxes on pollution	..	..	..	..	..	..	..	..
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	120	128	120	134	146	151	..	..
38 Current taxes on income and wealth	1 325	1 502	1 700	1 939	2 261	2 453	..	..
39 Taxes on income	1 067	1 199	1 342	1 560	1 873	2 029	..	..
40 Taxes on individual or household income including holding gains	372	388	441	477	515	567	..	..
41 Taxes on individual or household income excl. holding gains	0	0	0	..	..	..	..	..
42 Taxes on individual or household holding gains	372	388	441	477	515	567	..	..
43 Taxes on income or profits of corporations including holding gains	696	811	901	1 083	1 358	1 462	..	..
44 Taxes on income or profits of corporations excl. holding gains	0	0	0	..	..	..	..	..
45 Taxes on holding gains of corporations	696	811	901	1 083	1 358	1 462	..	..
46 Other taxes on holding gains	0	0	0	..	..	..	..	..
47 Taxes on holding gains	1 067	1 199	1 342	1 560	1 873	2 029	..	..
48 Taxes on winnings from lottery or gambling	0	0	0	..	..	..	..	..
49 Other taxes on income n.e.c.	0	0	0	..	..	..	..	..
50 Other current taxes	258	303	357	379	389	424	..	..
51 Current taxes on capital	..	..	..	..	..	..	..	..
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	..	..	..	..	..	..	..	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	258	303	357	379	389	424	..	..
57 Capital taxes	0	0	0	..	..	..	..	..
58 Taxes on capital transfers	0	0	0	..	..	..	..	..
59 Capital levies	0	0	0	..	..	..	..	..
60 Other capital taxes n.e.c.	0	0	0	..	..	..	..	..
61 Actual social contributions	2 342	2 560	2 791	2 849	3 063	3 323	..	..
62 Employers' actual social contributions	1 260	1 362	1 456	1 541	1 583	1 703	..	..
63 Compulsory	1 260	1 362	1 456	1 541	1 583	1 703	..	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	1 082	1 197	1 335	1 308	1 481	1 620	..	..
66 Compulsory	1 082	1 197	1 335	1 308	1 481	1 620	..	..
<i>of which:</i>								
67 Employees	1 082	1 197	1 335	1 308	1 481	1 620	..	..
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	0	0	0	..	..	..	..	..
70 Imputed social contributions	34	37	38	47	53	53	..	..
71 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	..	..	..	..	..

COSTA RICA

Table II. Detailed taxes and social contribution receipts (cont.)

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
II.2 CENTRAL GOVERNMENT								
1 Total receipts	4 272	4 663	5 096	5 392	5 768	6 143	..	..
2 Total tax receipts and actual social contributions	4 243	4 632	5 065	5 352	5 724	6 097	..	..
3 Total tax receipts	4 203	4 568	4 943	5 308	5 667	6 051	..	..
4 Taxes on production and imports	2 878	3 066	3 243	3 369	3 406	3 597	..	..
5 Taxes on products	2 269	2 412	2 561	2 634	2 625	2 784	..	..
6 Other taxes on production	609	655	682	735	781	813	..	..
7 Current taxes on income and wealth	1 325	1 502	1 700	1 939	2 261	2 453	..	..
8 Taxes on income	1 067	1 199	1 342	1 560	1 873	2 029	..	..
9 Other current taxes	258	303	357	379	389	424	..	..
10 Capital taxes	0	0	0	..	..	..	..	..
11 Actual social contributions	40	64	121	44	57	46	..	..
12 Imputed social contributions	29	31	32	40	44	46	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	191	210	223	238	249	262	..	..
2 Total tax receipts and actual social contributions	186	204	217	231	239	257	..	..
3 Total tax receipts	186	204	217	231	239	257	..	..
4 Taxes on production and imports	186	204	217	231	239	257	..	..
5 Taxes on products	0	0	0	0	0	0	..	..
6 Other taxes on production	186	204	217	231	239	257	..	..
7 Current taxes on income and wealth	0	0	0	0	0	0	..	..
8 Taxes on income	0	0	0	0	0	0	..	..
9 Other current taxes	0	0	0	0	0	0	..	..
10 Capital taxes	0	0	0	..	..	..	..	..
11 Actual social contributions	0	..	..	..	..	..	..	..
12 Imputed social contributions	5	5	6	7	9	6	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	2 302	2 496	2 670	2 805	3 006	3 277	..	..
2 Total tax receipts and actual social contributions	2 302	2 496	2 669	2 805	3 006	3 276	..	..
3 Total tax receipts	0	0	0	0	0	0	..	..
4 Taxes on production and imports	0	0	0	0	0	0	..	..
5 Taxes on products	0	0	0	0	0	0	..	..
6 Other taxes on production	0	0	0	0	0	0	..	..
7 Current taxes on income and wealth	0	0	0	0	0	0	..	..
8 Taxes on income	0	0	0	0	0	0	..	..
9 Other current taxes	0	0	0	0	0	0	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	2 302	2 496	2 669	2 805	3 006	3 276	..	..
12 Imputed social contributions	0	0	0	0	0	1	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	0	0	0	..	..	..	..	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20230523/09b9>.

Source: Banco Central de Costa Rica.

COSTA RICA

Table III. Expenditure by function

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
III.1 GENERAL GOVERNMENT								
1 Total expenditure	8 920	9 633	10 394	11 267	11 948	13 008	13 479	..
2 General public services	929	1 022	1 124	1 267	1 508	1 784	1 978	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	714	766	837	856	953	916	962	..
5 Economic affairs	809	863	958	1 147	1 075	1 160	1 028	..
6 Environment protection	127	156	127	140	146	152	132	..
7 Housing and community amenities	235	237	261	262	282	283	270	..
8 Health	1 727	1 858	1 944	2 022	2 042	2 306	2 729	..
9 Recreation, culture and religion	69	70	70	86	79	77	68	..
10 Education	2 048	2 237	2 411	2 635	2 766	2 874	2 685	..
11 Social protection	2 262	2 425	2 662	2 851	3 098	3 457	3 627	..
<i>of which:</i>								
12 Compensation of employees	3 918	4 197	4 386	4 608	4 716	5 036	5 091	..
13 General public services	159	164	171	175	182	180	178	..
14 Defence	0	0	0	0	0	0	0	..
15 Public order and safety	560	604	634	660	710	729	738	..
16 Economic affairs	223	234	239	249	261	261	262	..
17 Environment protection	51	53	56	59	61	63	64	..
18 Housing and community amenities	105	115	122	130	142	145	149	..
19 Health	1 197	1 279	1 326	1 373	1 402	1 501	1 545	..
20 Recreation, culture and religion	28	28	28	30	33	31	31	..
21 Education	1 545	1 667	1 752	1 871	1 859	2 057	2 051	..
22 Social protection	50	54	58	61	65	69	73	..
23 Gross capital formation	588	624	791	910	830	902	938	..
24 General public services	10	1	16	7	14	48	8	..
25 Defence	0	0	0	0	0	0	0	..
26 Public order and safety	43	42	90	83	113	33	68	..
27 Economic affairs	309	341	356	482	392	484	485	..
28 Environment protection	4	6	7	10	6	8	5	..
29 Housing and community amenities	25	19	29	27	28	30	24	..
30 Health	58	72	65	78	43	90	148	..
31 Recreation, culture and religion	6	6	5	10	5	5	4	..
32 Education	112	133	172	203	218	189	168	..
33 Social protection	21	4	51	10	10	15	27	..
III.2 CENTRAL GOVERNMENT								
1 Total expenditure	6 050	6 503	7 051	7 671	8 117	8 762	9 071	..
2 General public services	928	1 021	1 123	1 266	1 506	1 782	1 975	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	706	757	827	844	939	901	947	..
5 Economic affairs	674	713	797	929	810	885	776	..
6 Environment protection	66	91	57	62	66	65	44	..
7 Housing and community amenities	51	40	36	32	37	36	32	..
8 Health	120	127	134	117	104	106	334	..
9 Recreation, culture and religion	56	56	53	71	63	59	54	..
10 Education	2 040	2 226	2 400	2 624	2 753	2 859	2 670	..
11 Social protection	1 407	1 473	1 623	1 727	1 839	2 067	2 239	..
<i>of which:</i>								
12 Compensation of employees	2 622	2 807	2 937	3 087	3 139	3 350	3 356	..
13 General public services	159	164	171	175	182	180	178	..
14 Defence	..	..	..	..	..	..	..	..
15 Public order and safety	553	597	626	651	699	717	727	..
16 Economic affairs	199	207	211	217	225	223	222	..
17 Environment protection	23	24	25	24	26	26	26	..
18 Housing and community amenities	7	7	6	6	8	8	8	..
19 Health	74	77	79	69	60	58	60	..
20 Recreation, culture and religion	25	24	23	26	29	26	26	..
21 Education	1 545	1 667	1 752	1 871	1 859	2 057	2 051	..
22 Social protection	38	41	44	48	51	54	58	..
23 Gross capital formation	424	439	591	661	576	597	593	..
24 General public services	10	1	16	7	14	48	8	..
25 Defence	..	..	..	..	..	..	..	..
26 Public order and safety	42	42	89	82	113	33	67	..
27 Economic affairs	225	248	255	342	214	301	319	..
28 Environment protection	2	3	3	4	3	5	3	..
29 Housing and community amenities	1	-3	-3	-3	-3	0	1	..
30 Health	6	6	5	8	5	8	11	..
31 Recreation, culture and religion	5	5	4	9	4	4	2	..
32 Education	112	133	172	203	218	189	168	..
33 Social protection	20	3	50	9	9	10	15	..

COSTA RICA

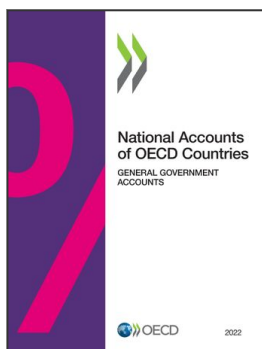
Table III. Expenditure by function (cont.)

Billions CRC

	2014	2015	2016	2017	2018	2019	2020	2021
III.4 LOCAL GOVERNMENT								
1 Total expenditure	412	450	499	570	638	661	628	..
2 General public services	1	1	1	1	2	2	1	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	8	9	10	12	13	15	15	..
5 Economic affairs	135	150	161	218	265	275	252	..
6 Environment protection	61	65	70	78	80	86	87	..
7 Housing and community amenities	184	196	225	231	245	246	239	..
8 Health	2	2	3	3	3	3	3	..
9 Recreation, culture and religion	12	14	17	15	16	18	15	..
10 Education	8	12	12	12	13	15	15	..
11 Social protection	1	1	1	1	1	1	1	..
<i>of which:</i>								
12 Compensation of employees	160	175	189	204	221	229	236	..
13 General public services	0	0	0	0	0	0	0	..
14 Defence	..	..	..	..	..	..	..	..
15 Public order and safety	7	8	8	10	11	11	11	..
16 Economic affairs	24	26	28	32	36	38	39	..
17 Environment protection	28	29	32	34	36	37	38	..
18 Housing and community amenities	98	108	116	125	135	137	142	..
19 Health	0	0	0	0	0	0	0	..
20 Recreation, culture and religion	3	4	4	4	4	5	5	..
21 Education	0	0	0	0	0	0	0	..
22 Social protection	0	0	0	0	0	0	0	..
23 Gross capital formation	113	119	138	178	214	218	195	..
24 General public services	0	0	0	0	0	0	0	..
25 Defence	..	..	..	..	..	..	..	..
26 Public order and safety	0	0	1	1	1	1	1	..
27 Economic affairs	84	93	100	139	178	184	166	..
28 Environment protection	2	3	4	6	3	4	2	..
29 Housing and community amenities	25	22	32	30	31	29	24	..
30 Health	0	0	0	0	0	0	0	..
31 Recreation, culture and religion	1	1	1	1	2	1	2	..
32 Education	0	0	0	0	0	0	0	..
33 Social protection	0	0	0	0	0	0	0	..
III.5 SOCIAL SECURITY FUNDS								
1 Total expenditure	2 458	2 680	2 844	3 025	3 193	3 585	3 780	..
2 General public services	0	0	0	0	0	0	1	..
3 Defence	0	0	0	0	0	0	0	..
4 Public order and safety	0	0	0	0	0	0	0	..
5 Economic affairs	0	0	0	0	0	0	0	..
6 Environment protection	0	0	0	0	0	0	0	..
7 Housing and community amenities	0	0	0	0	0	0	0	..
8 Health	1 605	1 729	1 807	1 903	1 935	2 197	2 392	..
9 Recreation, culture and religion	0	0	0	0	0	0	0	..
10 Education	0	0	0	0	0	0	0	..
11 Social protection	854	951	1 038	1 123	1 258	1 389	1 387	..
<i>of which:</i>								
12 Compensation of employees	1 135	1 215	1 260	1 317	1 355	1 457	1 499	..
13 General public services	0	0	0	0	0	0	0	..
14 Defence	..	..	..	..	..	..	..	..
15 Public order and safety	0	0	0	0	0	0	0	..
16 Economic affairs	0	0	0	0	0	0	0	..
17 Environment protection	0	0	0	0	0	0	0	..
18 Housing and community amenities	0	0	0	0	0	0	0	..
19 Health	1 123	1 202	1 247	1 304	1 342	1 443	1 485	..
20 Recreation, culture and religion	0	0	0	0	0	0	0	..
21 Education	0	0	0	0	0	0	0	..
22 Social protection	12	13	13	13	14	14	15	..
23 Gross capital formation	52	66	61	71	39	88	149	..
24 General public services	0	0	0	0	0	0	0	..
25 Defence	..	..	..	..	..	..	..	..
26 Public order and safety	0	0	0	0	0	0	0	..
27 Economic affairs	0	0	0	0	0	0	0	..
28 Environment protection	0	0	0	0	0	0	0	..
29 Housing and community amenities	0	0	0	0	0	0	0	..
30 Health	51	66	60	70	38	82	137	..
31 Recreation, culture and religion	0	0	0	0	0	0	0	..
32 Education	0	0	0	0	0	0	0	..
33 Social protection	1	1	1	1	1	5	12	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20230523/0dbb>.

Source: Banco Central de Costa Rica.



From:
**National Accounts of OECD Countries, General
Government Accounts 2022**

Access the complete publication at:

<https://doi.org/10.1787/6cc4b49e-en>

Please cite this chapter as:

OECD (2023), "Costa Rica", in *National Accounts of OECD Countries, General Government Accounts 2022*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/3aba7b20-en>

This document, as well as any data and map included herein, are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area. Extracts from publications may be subject to additional disclaimers, which are set out in the complete version of the publication, available at the link provided.

The use of this work, whether digital or print, is governed by the Terms and Conditions to be found at <http://www.oecd.org/termsandconditions>.