

COSTA RICA

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

Billions CRC

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | |
|---|---|----------------|----------------|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| SUMMARY OF AGGREGATES AND BALANCES | | | | | | | | | |
| a | Value added, gross | 3 730 | 4 045 | 4 333 | 4 528 | 4 763 | 4 882 | 5 238 | 5 265 |
| b | Saving, net | -81 | 273 | -29 | 108 | -94 | -68 | 153 | -636 |
| c | Net lending (+)/Net borrowing (-) | -666 | -395 | -735 | -738 | -1 133 | -988 | -1 025 | -1 656 |
| d | Total revenue | 7 525 | 8 569 | 8 949 | 9 705 | 10 184 | 11 010 | 15 465 | 14 878 |
| | <i>of which:</i> | | | | | | | | |
| e | Total tax receipts | 4 070 | 4 390 | 4 772 | 5 161 | 5 539 | 5 906 | 6 307 | .. |
| f | Actual social contributions | 2 078 | 2 342 | 2 560 | 2 791 | 2 849 | 3 063 | 3 323 | .. |
| g | Total expenditure | 8 191 e | 8 964 e | 9 684 e | 10 443 e | 11 317 e | 11 998 e | 16 490 e | 16 534 e |
| | <i>of which:</i> | | | | | | | | |
| h | Interest | 619 | 701 | 806 | 881 | 1 031 | 1 242 | 1 554 | 1 718 |
| i | Compensation of employees | 3 631 | 3 918 | 4 197 | 4 386 | 4 608 | 4 716 | 5 043 | 5 099 |
| j | Social benefits and transfers in kind | 1 115 | 1 232 | 1 369 | 1 533 | 1 569 | 1 737 | 1 891 | 1 968 |
| k | Gross fixed capital formation | 524 | 593 | 631 | 763 | 913 | 860 | 800 | 815 |
| l | Total liabilities (consolidated) | .. | .. | .. | .. | .. | .. | .. | .. |
| m | Financial net worth | .. | .. | .. | .. | .. | .. | .. | .. |
| n | Maastricht debt | .. | .. | .. | .. | .. | .. | .. | .. |
| o | Gross domestic product | 25 463 | 28 001 | 30 172 | 32 056 | 34 344 | 35 966 e | 37 558 e | 36 106 e |
| I.1 GENERAL GOVERNMENT | | | | | | | | | |
| Production account | | | | | | | | | |
| 1 | Output | 4 558 e | 4 970 e | 5 349 e | 5 608 e | 5 921 e | 6 118 e | 6 623 e | 6 587 e |
| 2 | Market output and output for own final use | 302 | 319 | 347 | 371 | 414 | 415 | 439 | 359 |
| 3 | Non-market output | 4 256 e | 4 650 e | 5 002 e | 5 236 e | 5 507 e | 5 703 e | 6 184 e | 6 227 e |
| 4 | Payments for non-market output | 64 | 68 | 75 | 84 | 97 | 100 | 105 | 91 |
| 5 | Non-market output, other | 4 192 e | 4 582 e | 4 927 e | 5 152 e | 5 410 e | 5 602 e | 6 080 e | 6 136 e |
| 6 | Market output and payments for non-market output (2 + 4) | 366 | 387 | 422 | 455 | 511 | 516 | 544 | 451 |
| 7 | Intermediate consumption | 828 e | 925 e | 1 016 e | 1 079 e | 1 158 e | 1 236 e | 1 386 e | 1 322 e |
| 8 | Value added, gross | 3 730 | 4 045 | 4 333 | 4 528 | 4 763 | 4 882 | 5 238 | 5 265 |
| 9 | Consumption of fixed capital | 71 | 97 | 104 | 109 | 120 | 130 | 156 | 127 |
| 10 | Value added, net | 3 659 | 3 948 | 4 229 | 4 419 | 4 642 | 4 752 | 5 081 | 5 138 |
| Generation of income account | | | | | | | | | |
| 11 | Compensation of employees, payable | 3 631 | 3 918 | 4 197 | 4 386 | 4 608 | 4 716 | 5 043 | 5 099 |
| 12 | Other taxes on production, payable | 28 | 30 | 32 | 33 | 34 | 36 | 38 | 39 |
| 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 | 2 833 | 3 065 | 3 271 | 3 461 | 3 600 | 3 645 | 3 864 | 3 610 |
| 16 | Subsidies, payable | 2 | 2 | 2 | 3 | 10 | 0 | 0 | 0 |
| 17 | Property income, receivable | 454 | 767 | 518 | 603 | 570 | 704 | 820 | 881 |
| 18 | Property income, payable | 619 | 701 | 806 | 881 | 1 031 | 1 242 | 1 554 | 1 718 |
| 19 | Interest, payable | 619 | 701 | 806 | 881 | 1 031 | 1 242 | 1 554 | 1 718 |
| 20 | Other property income, payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 21 | Balance of primary incomes, net | 2 665 | 3 129 | 2 981 | 3 179 | 3 130 | 3 107 | 3 130 | 2 773 |
| Secondary distribution of income account | | | | | | | | | |
| 22 | Current taxes on income and wealth, receivable | 1 238 | 1 325 | 1 502 | 1 700 | 1 939 | 2 261 | 2 438 | 2 390 |
| 23 | Social contributions, receivable | 2 109 | 2 376 | 2 596 | 2 829 | 2 896 | 3 117 | 3 374 | 3 362 |
| | Actual social contributions | 2 078 | 2 342 | .. | .. | .. | .. | .. | .. |
| 25 | Imputed social contributions | 31 | 34 | .. | .. | .. | .. | .. | .. |
| 26 | Other current transfers, receivable | 479 | 605 | 586 | 554 | 576 | 643 | 4 032 | 3 710 |
| 27 | Current taxes on income and wealth, payable | 0 | 0 | 0 | 0 | 1 | 1 | 1 | 1 |
| 28 | Social benefits other than social transfers in kind, payable | 945 | 1 051 | 1 179 | 1 330 | 1 361 | 1 506 | 1 627 | 1 689 |
| 29 | Social transfers in kind (via market producers), payable | 169 | 181 | 190 | 204 | 208 | 230 | 264 | 279 |
| 30 | Social benefits and transfers in kind (via market producers), payable | 1 115 | 1 232 | 1 369 | 1 533 | 1 569 | 1 737 | 1 891 | 1 968 |
| 31 | Other current transfers, payable | 1 258 | 1 342 | 1 390 | 1 463 | 1 650 | 1 887 | 4 836 | 4 768 |
| 32 | Disposable income, net | 4 287 | 5 042 | 5 096 | 5 468 | 5 529 | 5 734 | 6 510 | 5 777 |
| Use of disposable income account | | | | | | | | | |
| 33 | Final consumption expenditure | 4 362 | 4 763 | 5 117 | 5 356 | 5 618 | 5 833 | 6 343 | 6 415 |
| 34 | Individual consumption expenditure | 2 955 | 3 185 | 3 437 | 3 609 | 3 794 | 3 900 | 4 363 | 4 384 |
| 35 | Collective consumption expenditure | 1 406 | 1 579 | 1 680 | 1 748 | 1 824 | 1 932 | 1 980 | 2 031 |
| 36 | Adjustment for net equity of households in pension funds | 6 | 6 | 7 | 4 | 4 | -31 | 13 | -2 |
| 37 | Saving, gross | -10 | 370 | 75 | 217 | 27 | 62 | 310 | -509 |
| 38 | Saving, net | -81 | 273 | -29 | 108 | -94 | -68 | 153 | -636 |
| Capital account | | | | | | | | | |
| 39 | Consumption of fixed capital | 71 | 97 | 104 | 109 | 120 | 130 | 156 | 127 |
| 40 | Capital transfers, receivable | 47 | 44 | 53 | 104 | 92 | 124 | 394 | 475 |
| 41 | Capital taxes | 0 | 0 | 0 | 0 | 0 | 0 | .. | .. |
| 42 | Other capital transfers and investment grants, receivable | 47 | 44 | 53 | 104 | 92 | 124 | 394 | 475 |
| 43 | Capital transfers, payable | 160 | 188 | 204 | 228 | 273 | 305 | 894 | 724 |
| 44 | Gross capital formation and acquisitions of non-produced assets | 543 | 620 | 659 | 831 | 978 | 869 | 834 | 898 |
| 45 | Gross capital formation | 519 | 588 | 624 | 791 | 910 | 830 | 789 | 816 |
| 46 | Gross fixed capital formation | 524 | 593 | 631 | 763 | 913 | 860 | 800 | 815 |
| 47 | Changes in inv. and acquisitions less disposals of valuables | -5 | -4 | -7 | 28 | -3 | -30 | -11 | 1 |
| 48 | Acquisitions less disposals of non-produced non-financial assets | 25 | 32 | 35 | 41 | 69 | 40 | 45 | 82 |
| 49 | Net lending (+)/Net borrowing (-) | -666 | -395 | -735 | -738 | -1 133 | -988 | -1 025 | -1 656 |
| 50 | Total expenditure | 8 191 e | 8 964 e | 9 684 e | 10 443 e | 11 317 e | 11 998 e | 16 490 e | 16 534 e |
| 51 | Total revenue | 7 525 | 8 569 | 8 949 | 9 705 | 10 184 | 11 010 | 15 465 | 14 878 |

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

Billions CRC

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|----------------|----------------|----------------|----------------|----------------|----------------|-----------------|-----------------|
| Financial account | | | | | | | | |
| 52 Net financial transactions | -671 | -437 | -764 | .. | .. | .. | .. | .. |
| 53 Total financial assets | 363 | 1 024 | 838 | .. | .. | .. | .. | .. |
| 54 Monetary gold and special drawing rights | .. | .. | .. | .. | .. | .. | .. | .. |
| 55 Currency and deposits | -357 | -91 | 110 | .. | .. | .. | .. | .. |
| 56 Debt securities | 375 | 311 | 389 | .. | .. | .. | .. | .. |
| 57 Loans | 45 | 69 | 102 | .. | .. | .. | .. | .. |
| 58 Equity and investment fund shares/units | 163 | 432 | 116 | .. | .. | .. | .. | .. |
| 59 Insurance pension and standardised guarantees | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 60 Financial derivatives and employee stock options | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 61 Other accounts receivable | 137 | 303 | 121 | .. | .. | .. | .. | .. |
| 62 Financial liabilities | 1 035 | 1 460 | 1 602 | .. | .. | .. | .. | .. |
| 63 Monetary gold and special drawing rights | .. | .. | .. | .. | .. | .. | .. | .. |
| 64 Currency and deposits | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 65 Debt securities | 860 | 1 294 | 1 419 | .. | .. | .. | .. | .. |
| 66 Loans | 11 | 89 | 136 | .. | .. | .. | .. | .. |
| 67 Equity and investment fund shares/units | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 68 Insurance pension and standardised guarantees | 6 | 6 | 7 | .. | .. | .. | .. | .. |
| 69 Financial derivatives and employee stock options | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 70 Other accounts payable | 157 | 71 | 40 | .. | .. | .. | .. | .. |
| 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 | 3 003 e | 3 306 e | 3 554 e | 3 711 e | 3 926 e | 4 010 e | 4 308 e | 4 225 e |
| 2 Intermediate consumption | 536 e | 606 e | 664 e | 685 e | 742 e | 768 e | 854 e | 796 e |
| 3 Value added, gross | 2 466 | 2 700 | 2 890 | 3 026 | 3 184 | 3 242 | 3 454 | 3 429 |
| 4 Value added, net | 2 427 | 2 634 | 2 819 | 2 950 | 3 100 | 3 154 | 3 360 | 3 365 |
| Generation of income account | | | | | | | | |
| 5 Compensation of employees, payable | 2 416 | 2 622 | 2 807 | 2 937 | 3 087 | 3 139 | 3 345 | 3 350 |
| 6 Operating surplus, net | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Allocation of primary income account | | | | | | | | |
| 7 Taxes on production and imports, receivable | 2 670 | 2 878 | 3 066 | 3 243 | 3 369 | 3 406 | 3 608 | 3 356 |
| 8 Subsidies, payable | 2 | 2 | 2 | 3 | 10 | 0 | 0 | 0 |
| 9 Interest, payable | 616 | 697 | 802 | 877 | 1 026 | 1 234 | 1 543 | 1 709 |
| 10 Balance of primary incomes, net | 2 226 | 2 630 | 2 413 | 2 540 | 2 413 | 2 268 | 2 159 | 1 820 |
| Secondary distribution of income account | | | | | | | | |
| 11 Current taxes on income and wealth, receivable | 1 238 | 1 325 | 1 502 | 1 700 | 1 939 | 2 261 | 2 438 | 2 390 |
| 12 Social contributions, receivable | 65 | 69 | 95 | 153 | 84 | 101 | 91 | 79 |
| 13 Actual social contributions | 39 | 40 | .. | .. | .. | .. | .. | .. |
| 14 Imputed social contributions | 26 | 29 | .. | .. | .. | .. | .. | .. |
| 15 Other current transfers, receivable | 116 | 111 | 164 | 155 | 140 | 128 | 3 202 | 2 903 |
| 16 Social benefits other than social transfers in kind, payable | 176 | 192 | 222 | 289 | 225 | 249 | 249 | 237 |
| 17 Social transfers in kind (via market producers), payable | 10 | 10 | 10 | 9 | 10 | 9 | 15 | 15 |
| 18 Other current transfers, payable | 1 237 | 1 318 | 1 364 | 1 433 | 1 620 | 1 842 | 4 783 | 4 718 |
| 19 Disposable income, net | 2 231 | 2 623 | 2 588 | 2 826 | 2 730 | 2 667 | 2 857 | 2 236 |
| Use of disposable income account | | | | | | | | |
| 20 Final consumption expenditure | 2 829 | 3 128 | 3 361 | 3 502 | 3 695 | 3 790 | 4 082 | 4 085 |
| 21 Individual consumption expenditure | 1 555 | 1 698 | 1 845 | 1 941 | 2 059 | 2 063 | 2 316 | 2 272 |
| 22 Collective consumption expenditure | 1 274 | 1 430 | 1 515 | 1 561 | 1 636 | 1 727 | 1 765 | 1 813 |
| 23 Saving, gross | -559 | -435 | -701 | -600 | -882 | -1 032 | -1 129 | -1 784 |
| 24 Saving, net | -599 | -501 | -772 | -676 | -966 | -1 121 | -1 223 | -1 848 |
| Capital account | | | | | | | | |
| 25 Capital transfers, receivable | 5 | 2 | 4 | 36 | 2 | 4 | 272 | 376 |
| 26 Capital transfers, payable | 154 | 183 | 199 | 222 | 269 | 300 | 887 | 720 |
| 27 Gross capital formation | 380 | 424 | 439 | 591 | 661 | 576 | 487 | 478 |
| 28 Acquisitions less disposals of non-produced non-financial assets | 23 | 31 | 33 | 39 | 57 | 35 | 39 | 81 |
| 29 Net lending (+)/Net borrowing (-) | -1 113 | -1 071 | -1 368 | -1 418 | -1 867 | -1 940 | -2 270 | -2 686 |
| 30 Total expenditure | 5 563 e | 6 093 e | 6 554 e | 7 099 e | 7 721 e | 8 166 e | 12 216 e | 12 118 e |
| 31 Total revenue | 4 451 | 5 022 | 5 186 | 5 682 | 5 855 | 6 226 | 9 946 | 9 432 |

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

Billions CRC

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|---------------|---------------|---------------|------------|------------|------------|------------|------------|
| Financial account | | | | | | | | |
| 32 Net financial transactions | -1 193 | -1 070 | -1 345 | .. | .. | .. | .. | .. |
| 33 Total financial assets | -87 | 489 | 275 | .. | .. | .. | .. | .. |
| 34 Monetary gold and special drawing rights | .. | .. | .. | .. | .. | .. | .. | .. |
| 35 Currency and deposits | -345 | -127 | 72 | .. | .. | .. | .. | .. |
| 36 Debt securities | 22 | 20 | 16 | .. | .. | .. | .. | .. |
| 37 Loans | 20 | 36 | 26 | .. | .. | .. | .. | .. |
| 38 Equity and investment fund shares/units | 159 | 415 | 101 | .. | .. | .. | .. | .. |
| 39 Insurance pension and standardised guarantees | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 40 Financial derivatives and employee stock options | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 41 Other accounts receivable | 56 | 144 | 60 | .. | .. | .. | .. | .. |
| 42 Financial liabilities | 1 106 | 1 558 | 1 620 | .. | .. | .. | .. | .. |
| 43 Monetary gold and special drawing rights | .. | .. | .. | .. | .. | .. | .. | .. |
| 44 Currency and deposits | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 45 Debt securities | 860 | 1 294 | 1 419 | .. | .. | .. | .. | .. |
| 46 Loans | 16 | 85 | 116 | .. | .. | .. | .. | .. |
| 47 Equity and investment fund shares/units | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 48 Insurance pension and standardised guarantees | 1 | -4 | 0 | .. | .. | .. | .. | .. |
| 49 Financial derivatives and employee stock options | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 50 Other accounts payable | 228 | 182 | 85 | .. | .. | .. | .. | .. |
| 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 | 238 | 265 | 291 | 318 | 347 | 371 | 388 | 385 |
| 2 Intermediate consumption | 92 | 104 | 115 | 129 | 141 | 150 | 159 | 149 |
| 3 Value added, gross | 147 | 161 | 176 | 189 | 205 | 222 | 230 | 236 |
| 4 Value added, net | 147 | 161 | 176 | 189 | 205 | 222 | 230 | 236 |
| Generation of income account | | | | | | | | |
| 5 Compensation of employees, payable | 146 | 160 | 175 | 189 | 204 | 221 | 228 | 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 | 163 | 186 | 204 | 217 | 231 | 239 | 256 | 254 |
| 8 Subsidies, payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9 Interest, payable | 2 | 3 | 3 | 2 | 3 | 5 | 7 | 6 |
| 10 Balance of primary incomes, net | 171 | 195 | 215 | 228 | 243 | 251 | 267 | 265 |
| 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 | 5 | 6 | 7 | 9 | 6 | 8 |
| 13 Actual social contributions | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 14 Imputed social contributions | 5 | 5 | .. | .. | .. | .. | .. | .. |
| 15 Other current transfers, receivable | 34 | 39 | 39 | 37 | 37 | 38 | 57 | 62 |
| 16 Social benefits other than social transfers in kind, payable | 5 | 5 | 5 | 6 | 7 | 9 | 6 | 8 |
| 17 Social transfers in kind (via market producers), payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 18 Other current transfers, payable | 18 | 21 | 25 | 29 | 29 | 31 | 51 | 49 |
| 19 Disposable income, net | 187 | 212 | 230 | 235 | 251 | 258 | 273 | 278 |
| Use of disposable income account | | | | | | | | |
| 20 Final consumption expenditure | 113 | 126 | 138 | 150 | 159 | 167 | 171 | 175 |
| 21 Individual consumption expenditure | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 22 Collective consumption expenditure | 113 | 126 | 138 | 150 | 159 | 167 | 171 | 175 |
| 23 Saving, gross | 74 | 87 | 92 | 85 | 93 | 91 | 102 | 103 |
| 24 Saving, net | 74 | 87 | 92 | 85 | 93 | 91 | 102 | 103 |
| Capital account | | | | | | | | |
| 25 Capital transfers, receivable | 36 | 35 | 41 | 62 | 85 | 114 | 114 | 93 |
| 26 Capital transfers, payable | 5 | 5 | 6 | 6 | 4 | 5 | 7 | 4 |
| 27 Gross capital formation | 98 | 113 | 119 | 138 | 178 | 214 | 218 | 194 |
| 28 Acquisitions less disposals of non-produced non-financial assets | 0 | 0 | 1 | 0 | 3 | 2 | 2 | 1 |
| 29 Net lending (+)/Net borrowing (-) | 7 | 4 | 7 | 3 | -7 | -16 | -11 | -3 |
| 30 Total expenditure | 366 | 412 | 450 | 499 | 570 | 638 | 679 | 648 |
| 31 Total revenue | 374 | 416 | 457 | 503 | 563 | 622 | 668 | 644 |

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Billions CRC

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| Financial account | | | | | | | | |
| 32 Net financial transactions | 3 | -3 | -3 | .. | .. | .. | .. | .. |
| 33 Total financial assets | 5 | 3 | 6 | .. | .. | .. | .. | .. |
| 34 Monetary gold and special drawing rights | .. | .. | .. | .. | .. | .. | .. | .. |
| 35 Currency and deposits | 2 | 5 | 12 | .. | .. | .. | .. | .. |
| 36 Debt securities | 0 | 0 | -4 | .. | .. | .. | .. | .. |
| 37 Loans | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 38 Equity and investment fund shares/units | 1 | 1 | 2 | .. | .. | .. | .. | .. |
| 39 Insurance pension and standardised guarantees | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 40 Financial derivatives and employee stock options | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 41 Other accounts receivable | 2 | -4 | -4 | .. | .. | .. | .. | .. |
| 42 Financial liabilities | 2 | 5 | 9 | .. | .. | .. | .. | .. |
| 43 Monetary gold and special drawing rights | .. | .. | .. | .. | .. | .. | .. | .. |
| 44 Currency and deposits | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 45 Debt securities | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 46 Loans | 1 | 5 | 9 | .. | .. | .. | .. | .. |
| 47 Equity and investment fund shares/units | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 48 Insurance pension and standardised guarantees | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 49 Financial derivatives and employee stock options | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 50 Other accounts payable | 1 | 0 | 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 | .. | .. | .. | .. | .. | .. | .. | .. |
| I.5 SOCIAL SECURITY FUNDS | | | | | | | | |
| Production account | | | | | | | | |
| 1 Output | 1 317 | 1 399 | 1 504 | 1 579 | 1 648 | 1 736 | 1 928 | 1 977 |
| 2 Intermediate consumption | 200 | 215 | 237 | 266 | 275 | 318 | 373 | 376 |
| 3 Value added, gross | 1 117 | 1 184 | 1 267 | 1 313 | 1 374 | 1 418 | 1 554 | 1 601 |
| 4 Value added, net | 1 085 | 1 153 | 1 234 | 1 279 | 1 337 | 1 376 | 1 492 | 1 537 |
| Generation of income account | | | | | | | | |
| 5 Compensation of employees, payable | 1 069 | 1 135 | 1 215 | 1 260 | 1 317 | 1 355 | 1 470 | 1 514 |
| 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 | 1 | 2 | 2 | 3 | 4 | 3 |
| 10 Balance of primary incomes, net | 268 | 304 | 352 | 411 | 474 | 587 | 704 | 688 |
| 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 | 2 039 | 2 302 | 2 496 | 2 670 | 2 805 | 3 006 | 3 277 | 3 274 |
| 13 Actual social contributions | 2 039 | 2 302 | .. | .. | .. | .. | .. | .. |
| 14 Imputed social contributions | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 15 Other current transfers, receivable | 329 | 456 | 383 | 362 | 399 | 476 | 772 | 744 |
| 16 Social benefits other than social transfers in kind, payable | 765 | 854 | 951 | 1 035 | 1 128 | 1 248 | 1 372 | 1 443 |
| 17 Social transfers in kind (via market producers), payable | 160 | 171 | 180 | 195 | 198 | 221 | 248 | 264 |
| 18 Other current transfers, payable | 3 | 2 | 2 | 2 | 2 | 14 | 2 | 1 |
| 19 Disposable income, net | 1 868 | 2 207 | 2 278 | 2 406 | 2 548 | 2 808 | 3 379 | 3 262 |
| Use of disposable income account | | | | | | | | |
| 20 Final consumption expenditure | 1 420 | 1 510 | 1 619 | 1 704 | 1 764 | 1 876 | 2 090 | 2 155 |
| 21 Individual consumption expenditure | 1 400 | 1 487 | 1 592 | 1 668 | 1 735 | 1 837 | 2 046 | 2 111 |
| 22 Collective consumption expenditure | 20 | 23 | 27 | 36 | 30 | 38 | 44 | 44 |
| 23 Saving, gross | 475 | 719 | 684 | 732 | 816 | 1 004 | 1 337 | 1 171 |
| 24 Saving, net | 443 | 688 | 651 | 699 | 779 | 962 | 1 275 | 1 108 |
| Capital account | | | | | | | | |
| 25 Capital transfers, receivable | 7 | 7 | 8 | 6 | 5 | 6 | 8 | 6 |
| 26 Capital transfers, payable | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 27 Gross capital formation | 40 | 52 | 66 | 61 | 71 | 39 | 84 | 144 |
| 28 Acquisitions less disposals of non-produced non-financial assets | 1 | 1 | 0 | 1 | 8 | 2 | 4 | 1 |
| 29 Net lending (+)/Net borrowing (-) | 440 | 673 | 626 | 676 | 741 | 969 | 1 256 | 1 034 |
| 30 Total expenditure | 2 261 | 2 458 | 2 680 | 2 844 | 3 025 | 3 193 | 3 595 | 3 768 |
| 31 Total revenue | 2 701 | 3 131 | 3 306 | 3 520 | 3 766 | 4 162 | 4 851 | 4 802 |

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

Billions CRC

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|------------|-------------|------------|------|------|------|------|------|
| Financial account | | | | | | | | |
| 32 Net financial transactions | 519 | 636 | 584 | .. | .. | .. | .. | .. |
| 33 Total financial assets | 446 | 533 | 557 | .. | .. | .. | .. | .. |
| 34 Monetary gold and special drawing rights | .. | .. | .. | .. | .. | .. | .. | .. |
| 35 Currency and deposits | -15 | 30 | 26 | .. | .. | .. | .. | .. |
| 36 Debt securities | 352 | 291 | 377 | .. | .. | .. | .. | .. |
| 37 Loans | 26 | 33 | 75 | .. | .. | .. | .. | .. |
| 38 Equity and investment fund shares/units | 3 | 15 | 13 | .. | .. | .. | .. | .. |
| 39 Insurance pension and standardised guarantees | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 40 Financial derivatives and employee stock options | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 41 Other accounts receivable | 80 | 163 | 64 | .. | .. | .. | .. | .. |
| 42 Financial liabilities | -73 | -103 | -27 | .. | .. | .. | .. | .. |
| 43 Monetary gold and special drawing rights | .. | .. | .. | .. | .. | .. | .. | .. |
| 44 Currency and deposits | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 45 Debt securities | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 46 Loans | -6 | -1 | 10 | .. | .. | .. | .. | .. |
| 47 Equity and investment fund shares/units | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 48 Insurance pension and standardised guarantees | 5 | 9 | 8 | .. | .. | .. | .. | .. |
| 49 Financial derivatives and employee stock options | 0 | 0 | 0 | .. | .. | .. | .. | .. |
| 50 Other accounts payable | -72 | -111 | -45 | .. | .. | .. | .. | .. |
| 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/navol4/20220328/3653>.

Financial accounts are consolidated.

Source: Banco Central de Costa Rica.

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Table II. Detailed taxes and social contribution receipts

Billions CRC

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------|
| II.1 GENERAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 6 179 | 6 765 | 7 369 | 7 989 | 8 435 | 9 023 | 9 683 | .. |
| 2 Total tax receipts and actual social contributions | 6 148 | 6 732 | 7 332 | 7 951 | 8 388 | 8 969 | 9 630 | .. |
| 3 Total tax receipts | 4 070 | 4 390 | 4 772 | 5 161 | 5 539 | 5 906 | 6 307 | .. |
| 4 Taxes on production and imports | 2 833 | 3 065 | 3 271 | 3 461 | 3 600 | 3 645 | 3 854 | .. |
| 5 Taxes on products | 2 116 | 2 269 | 2 412 | 2 561 | 2 634 | 2 625 | 2 784 | .. |
| 6 Value added type taxes | 1 177 | 1 267 | 1 336 | 1 414 | 1 453 | 1 488 | 1 639 | .. |
| 7 Taxes and duties on imports, excluding VAT | 765 | 820 | 875 | 939 | 960 | 908 | 946 | .. |
| 8 Import duties | 158 | 173 | 178 | 189 | 183 | 179 | 168 | .. |
| 9 Taxes on imports, excluding VAT and import duties | 607 | 647 | 697 | 750 | 777 | 729 | 778 | .. |
| 10 Levies on imported agricultural products | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 11 Monetary compensatory amounts on imports | .. | .. | .. | .. | .. | .. | .. | .. |
| 12 Excise duties | 457 | 469 | 500 | 524 | 565 | 541 | 611 | .. |
| 13 General sales taxes | 149 | 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 | 175 | 183 | 201 | 208 | 221 | 229 | 200 | .. |
| 17 Excise duties and consumption taxes | 110 | 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 | 2 | 3 | 3 | 3 | 4 | 4 | .. |
| 22 Taxes on lotteries, gambling and betting | .. | .. | .. | .. | .. | .. | .. | .. |
| 23 Taxes on insurance premiums | 20 | 22 | 24 | 27 | 29 | 31 | 34 | .. |
| 24 Other taxes on specific services | 28 | 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 | 9 | 10 | 10 | 10 | 11 | 11 | 12 | .. |
| 28 Other taxes on products n.e.c. | 5 | 6 | 6 | 7 | 11 | 16 | 16 | .. |
| 29 Other taxes on production | 717 | 795 | 859 | 899 | 966 | 1 020 | 1 070 | .. |
| 30 Taxes on land, buildings or other structures | 109 | 126 | 135 | 146 | 158 | 160 | 179 | .. |
| 31 Taxes on the use of fixed assets | 46 | 53 | 60 | 64 | 66 | 74 | 72 | .. |
| 32 Total wage bill and payroll taxes | 372 | 410 | 440 | 469 | 503 | 531 | 555 | .. |
| 33 Taxes on international transactions | .. | .. | .. | .. | .. | .. | .. | .. |
| 34 Business and professional licences | 77 | 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. | 113 | 120 | 128 | 120 | 134 | 146 | 151 | .. |
| 38 Current taxes on income and wealth | 1 238 | 1 325 | 1 502 | 1 700 | 1 939 | 2 261 | 2 453 | .. |
| 39 Taxes on income | 1 026 | 1 067 | 1 199 | 1 342 | 1 560 | 1 873 | 2 029 | .. |
| 40 Taxes on individual or household income including holding gains | 338 | 372 | 388 | 441 | 477 | 515 | 567 | .. |
| 41 Taxes on individual or household income excl. holding gains | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 42 Taxes on individual or household holding gains | 338 | 372 | 388 | 441 | 477 | 515 | 567 | .. |
| 43 Taxes on income or profits of corporations including holding gains | 688 | 696 | 811 | 901 | 1 083 | 1 358 | 1 462 | .. |
| 44 Taxes on income or profits of corporations excl. holding gains | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 45 Taxes on holding gains of corporations | 688 | 696 | 811 | 901 | 1 083 | 1 358 | 1 462 | .. |
| 46 Other taxes on holding gains | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 47 Taxes on holding gains | 1 026 | 1 067 | 1 199 | 1 342 | 1 560 | 1 873 | 2 029 | .. |
| 48 Taxes on winnings from lottery or gambling | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 49 Other taxes on income n.e.c. | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 50 Other current taxes | 212 | 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. | 212 | 258 | 303 | 357 | 379 | 389 | 424 | .. |
| 57 Capital taxes | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 58 Taxes on capital transfers | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 59 Capital levies | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 60 Other capital taxes n.e.c. | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 61 Actual social contributions | 2 078 | 2 342 | 2 560 | 2 791 | 2 849 | 3 063 | 3 323 | .. |
| 62 Employers' actual social contributions | 1 148 | 1 260 | 1 362 | 1 456 | 1 541 | 1 583 | 1 703 | .. |
| 63 Compulsory | 1 148 | 1 260 | 1 362 | 1 456 | 1 541 | 1 583 | 1 703 | .. |
| 64 Voluntary | .. | .. | .. | .. | .. | .. | .. | .. |
| 65 Households' actual social contributions | 930 | 1 082 | 1 197 | 1 335 | 1 308 | 1 481 | 1 620 | .. |
| 66 Compulsory | 930 | 1 082 | 1 197 | 1 335 | 1 308 | 1 481 | 1 620 | .. |
| <i>of which:</i> | | | | | | | | |
| 67 Employees | 930 | 1 082 | 1 197 | 1 335 | 1 308 | 1 481 | 1 620 | .. |
| 68 Self- and non-employed persons | .. | .. | .. | .. | .. | .. | .. | .. |
| 69 Voluntary | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 70 Imputed social contributions | 31 | 34 | 37 | 38 | 47 | 53 | 53 | .. |
| 71 Capital transfers for taxes and social cont., unlikely to be collected | 0 | 0 | 0 | 0 | .. | .. | .. | .. |

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

Billions CRC

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|------|
| II.2 CENTRAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 3 972 | 4 272 | 4 663 | 5 096 | 5 392 | 5 768 | 6 143 | .. |
| 2 Total tax receipts and actual social contributions | 3 946 | 4 243 | 4 632 | 5 065 | 5 352 | 5 724 | 6 097 | .. |
| 3 Total tax receipts | 3 908 | 4 203 | 4 568 | 4 943 | 5 308 | 5 667 | 6 051 | .. |
| 4 Taxes on production and imports | 2 670 | 2 878 | 3 066 | 3 243 | 3 369 | 3 406 | 3 597 | .. |
| 5 Taxes on products | 2 116 | 2 269 | 2 412 | 2 561 | 2 634 | 2 625 | 2 784 | .. |
| 6 Other taxes on production | 554 | 609 | 655 | 682 | 735 | 781 | 813 | .. |
| 7 Current taxes on income and wealth | 1 238 | 1 325 | 1 502 | 1 700 | 1 939 | 2 261 | 2 453 | .. |
| 8 Taxes on income | 1 026 | 1 067 | 1 199 | 1 342 | 1 560 | 1 873 | 2 029 | .. |
| 9 Other current taxes | 212 | 258 | 303 | 357 | 379 | 389 | 424 | .. |
| 10 Capital taxes | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 11 Actual social contributions | 39 | 40 | 64 | 121 | 44 | 57 | 46 | .. |
| 12 Imputed social contributions | 26 | 29 | 31 | 32 | 40 | 44 | 46 | .. |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| II.4 LOCAL GOVERNMENT | | | | | | | | |
| 1 Total receipts | 167 | 191 | 210 | 223 | 238 | 249 | 262 | .. |
| 2 Total tax receipts and actual social contributions | 163 | 186 | 204 | 217 | 231 | 239 | 257 | .. |
| 3 Total tax receipts | 163 | 186 | 204 | 217 | 231 | 239 | 257 | .. |
| 4 Taxes on production and imports | 163 | 186 | 204 | 217 | 231 | 239 | 257 | .. |
| 5 Taxes on products | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 6 Other taxes on production | 163 | 186 | 204 | 217 | 231 | 239 | 257 | .. |
| 7 Current taxes on income and wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 8 Taxes on income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 9 Other current taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 10 Capital taxes | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| 11 Actual social contributions | 0 | 0 | .. | .. | .. | .. | .. | .. |
| 12 Imputed social contributions | 5 | 5 | 5 | 6 | 7 | 9 | 6 | .. |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0 | 0 | 0 | 0 | .. | .. | .. | .. |
| II.5 SOCIAL SECURITY FUNDS | | | | | | | | |
| 1 Total receipts | 2 039 | 2 302 | 2 496 | 2 670 | 2 805 | 3 006 | 3 277 | .. |
| 2 Total tax receipts and actual social contributions | 2 039 | 2 302 | 2 496 | 2 669 | 2 805 | 3 006 | 3 276 | .. |
| 3 Total tax receipts | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 4 Taxes on production and imports | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 5 Taxes on products | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 6 Other taxes on production | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 7 Current taxes on income and wealth | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 8 Taxes on income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 9 Other current taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 10 Capital taxes | .. | .. | .. | .. | .. | .. | .. | .. |
| 11 Actual social contributions | 2 039 | 2 302 | 2 496 | 2 669 | 2 805 | 3 006 | 3 276 | .. |
| 12 Imputed social contributions | 0 | 0 | 0 | 0 | 0 | 0 | 1 | .. |
| 13 Capital transfers for taxes and social cont., unlikely to be collected | 0 | 0 | 0 | 0 | .. | .. | .. | .. |

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20220328/fd62>.

Source: Banco Central de Costa Rica.

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Table III. Expenditure by function

Billions CRC

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|--------------|--------------|--------------|---------------|---------------|---------------|---------------|------|
| III.1 GENERAL GOVERNMENT | | | | | | | | |
| 1 Total expenditure | 8 153 | 8 920 | 9 633 | 10 394 | 11 267 | 11 948 | 12 966 | .. |
| 2 General public services | 844 | 929 | 1 022 | 1 124 | 1 267 | 1 508 | 1 847 | .. |
| 3 Defence | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 4 Public order and safety | 627 | 714 | 766 | 837 | 856 | 953 | 908 | .. |
| 5 Economic affairs | 740 | 809 | 863 | 958 | 1 147 | 1 075 | 1 103 | .. |
| 6 Environment protection | 101 | 127 | 156 | 127 | 140 | 146 | 150 | .. |
| 7 Housing and community amenities | 210 | 235 | 237 | 261 | 262 | 282 | 280 | .. |
| 8 Health | 1 613 | 1 727 | 1 858 | 1 944 | 2 022 | 2 042 | 2 281 | .. |
| 9 Recreation, culture and religion | 70 | 69 | 70 | 70 | 86 | 79 | 77 | .. |
| 10 Education | 1 877 | 2 048 | 2 237 | 2 411 | 2 635 | 2 766 | 2 867 | .. |
| 11 Social protection | 2 072 | 2 262 | 2 425 | 2 662 | 2 851 | 3 098 | 3 453 | .. |
| <i>of which:</i> | | | | | | | | |
| 12 Compensation of employees | 3 631 | 3 918 | 4 197 | 4 386 | 4 608 | 4 716 | 5 036 | .. |
| 13 General public services | 148 | 159 | 164 | 171 | 175 | 182 | 180 | .. |
| 14 Defence | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 15 Public order and safety | 506 | 560 | 604 | 634 | 660 | 710 | 729 | .. |
| 16 Economic affairs | 209 | 223 | 234 | 239 | 249 | 261 | 261 | .. |
| 17 Environment protection | 47 | 51 | 53 | 56 | 59 | 61 | 63 | .. |
| 18 Housing and community amenities | 97 | 105 | 115 | 122 | 130 | 142 | 145 | .. |
| 19 Health | 1 125 | 1 197 | 1 279 | 1 326 | 1 373 | 1 402 | 1 501 | .. |
| 20 Recreation, culture and religion | 26 | 28 | 28 | 28 | 30 | 33 | 31 | .. |
| 21 Education | 1 426 | 1 545 | 1 667 | 1 752 | 1 871 | 1 859 | 2 057 | .. |
| 22 Social protection | 47 | 50 | 54 | 58 | 61 | 65 | 69 | .. |
| 23 Gross capital formation | 519 | 588 | 624 | 791 | 910 | 830 | 785 | .. |
| 24 General public services | 8 | 10 | 1 | 16 | 7 | 14 | 12 | .. |
| 25 Defence | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 26 Public order and safety | 29 | 43 | 42 | 90 | 83 | 113 | 26 | .. |
| 27 Economic affairs | 272 | 309 | 341 | 356 | 482 | 392 | 418 | .. |
| 28 Environment protection | 4 | 4 | 6 | 7 | 10 | 6 | 8 | .. |
| 29 Housing and community amenities | 22 | 25 | 19 | 29 | 27 | 28 | 30 | .. |
| 30 Health | 48 | 58 | 72 | 65 | 78 | 43 | 90 | .. |
| 31 Recreation, culture and religion | 10 | 6 | 6 | 5 | 10 | 5 | 5 | .. |
| 32 Education | 111 | 112 | 133 | 172 | 203 | 218 | 184 | .. |
| 33 Social protection | 14 | 21 | 4 | 51 | 10 | 10 | 12 | .. |
| III.2 CENTRAL GOVERNMENT | | | | | | | | |
| 1 Total expenditure | 5 526 | 6 050 | 6 503 | 7 051 | 7 671 | 8 117 | 8 727 | .. |
| 2 General public services | 844 | 928 | 1 021 | 1 123 | 1 266 | 1 506 | 1 845 | .. |
| 3 Defence | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 4 Public order and safety | 619 | 706 | 757 | 827 | 844 | 939 | 893 | .. |
| 5 Economic affairs | 622 | 674 | 713 | 797 | 929 | 810 | 829 | .. |
| 6 Environment protection | 46 | 66 | 91 | 57 | 62 | 66 | 64 | .. |
| 7 Housing and community amenities | 48 | 51 | 40 | 36 | 32 | 37 | 36 | .. |
| 8 Health | 113 | 120 | 127 | 134 | 117 | 104 | 82 | .. |
| 9 Recreation, culture and religion | 57 | 56 | 56 | 53 | 71 | 63 | 59 | .. |
| 10 Education | 1 869 | 2 040 | 2 226 | 2 400 | 2 624 | 2 753 | 2 853 | .. |
| 11 Social protection | 1 308 | 1 407 | 1 473 | 1 623 | 1 727 | 1 839 | 2 066 | .. |
| <i>of which:</i> | | | | | | | | |
| 12 Compensation of employees | 2 416 | 2 622 | 2 807 | 2 937 | 3 087 | 3 139 | 3 350 | .. |
| 13 General public services | 148 | 159 | 164 | 171 | 175 | 182 | 180 | .. |
| 14 Defence | .. | .. | .. | .. | .. | .. | .. | .. |
| 15 Public order and safety | 500 | 553 | 597 | 626 | 651 | 699 | 717 | .. |
| 16 Economic affairs | 187 | 199 | 207 | 211 | 217 | 225 | 223 | .. |
| 17 Environment protection | 21 | 23 | 24 | 25 | 24 | 26 | 26 | .. |
| 18 Housing and community amenities | 7 | 7 | 7 | 6 | 6 | 8 | 8 | .. |
| 19 Health | 67 | 74 | 77 | 79 | 69 | 60 | 58 | .. |
| 20 Recreation, culture and religion | 23 | 25 | 24 | 23 | 26 | 29 | 26 | .. |
| 21 Education | 1 426 | 1 545 | 1 667 | 1 752 | 1 871 | 1 859 | 2 057 | .. |
| 22 Social protection | 35 | 38 | 41 | 44 | 48 | 51 | 54 | .. |
| 23 Gross capital formation | 380 | 424 | 439 | 591 | 661 | 576 | 482 | .. |
| 24 General public services | 8 | 10 | 1 | 16 | 7 | 14 | 12 | .. |
| 25 Defence | .. | .. | .. | .. | .. | .. | .. | .. |
| 26 Public order and safety | 29 | 42 | 42 | 89 | 82 | 113 | 25 | .. |
| 27 Economic affairs | 201 | 225 | 248 | 255 | 342 | 214 | 234 | .. |
| 28 Environment protection | 1 | 2 | 3 | 3 | 4 | 3 | 5 | .. |
| 29 Housing and community amenities | 1 | 1 | -3 | -3 | -3 | -3 | 0 | .. |
| 30 Health | 7 | 6 | 6 | 5 | 8 | 5 | 8 | .. |
| 31 Recreation, culture and religion | 7 | 5 | 5 | 4 | 9 | 4 | 4 | .. |
| 32 Education | 111 | 112 | 133 | 172 | 203 | 218 | 184 | .. |
| 33 Social protection | 14 | 20 | 3 | 50 | 9 | 9 | 10 | .. |

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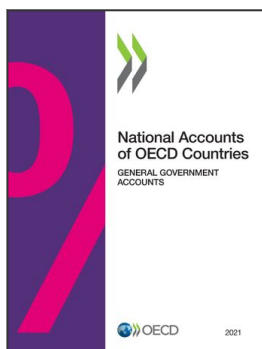
Table III. Expenditure by function (cont.)

Billions CRC

| | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 |
|-------------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|-----------|
| III.4 LOCAL GOVERNMENT | | | | | | | | |
| 1 Total expenditure | 366 | 412 | 450 | 499 | 570 | 638 | 657 | .. |
| 2 General public services | 0 | 1 | 1 | 1 | 1 | 2 | 3 | .. |
| 3 Defence | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 4 Public order and safety | 7 | 8 | 9 | 10 | 12 | 13 | 15 | .. |
| 5 Economic affairs | 118 | 135 | 150 | 161 | 218 | 265 | 274 | .. |
| 6 Environment protection | 55 | 61 | 65 | 70 | 78 | 80 | 86 | .. |
| 7 Housing and community amenities | 162 | 184 | 196 | 225 | 231 | 245 | 243 | .. |
| 8 Health | 2 | 2 | 2 | 3 | 3 | 3 | 3 | .. |
| 9 Recreation, culture and religion | 13 | 12 | 14 | 17 | 15 | 16 | 18 | .. |
| 10 Education | 7 | 8 | 12 | 12 | 12 | 13 | 15 | .. |
| 11 Social protection | 3 | 1 | 1 | 1 | 1 | 1 | 1 | .. |
| <i>of which:</i> | | | | | | | | |
| 12 Compensation of employees | 146 | 160 | 175 | 189 | 204 | 221 | 229 | .. |
| 13 General public services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 14 Defence | .. | .. | .. | .. | .. | .. | .. | .. |
| 15 Public order and safety | 6 | 7 | 8 | 8 | 10 | 11 | 11 | .. |
| 16 Economic affairs | 22 | 24 | 26 | 28 | 32 | 36 | 38 | .. |
| 17 Environment protection | 25 | 28 | 29 | 32 | 34 | 36 | 37 | .. |
| 18 Housing and community amenities | 89 | 98 | 108 | 116 | 125 | 135 | 137 | .. |
| 19 Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 20 Recreation, culture and religion | 3 | 3 | 4 | 4 | 4 | 4 | 5 | .. |
| 21 Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 22 Social protection | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 23 Gross capital formation | 98 | 113 | 119 | 138 | 178 | 214 | 218 | .. |
| 24 General public services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 25 Defence | .. | .. | .. | .. | .. | .. | .. | .. |
| 26 Public order and safety | 0 | 0 | 0 | 1 | 1 | 1 | 1 | .. |
| 27 Economic affairs | 71 | 84 | 93 | 100 | 139 | 178 | 184 | .. |
| 28 Environment protection | 2 | 2 | 3 | 4 | 6 | 3 | 4 | .. |
| 29 Housing and community amenities | 22 | 25 | 22 | 32 | 30 | 31 | 29 | .. |
| 30 Health | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 31 Recreation, culture and religion | 3 | 1 | 1 | 1 | 1 | 2 | 1 | .. |
| 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 | 2 261 | 2 458 | 2 680 | 2 844 | 3 025 | 3 193 | 3 582 | .. |
| 2 General public services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 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 | 1 499 | 1 605 | 1 729 | 1 807 | 1 903 | 1 935 | 2 196 | .. |
| 9 Recreation, culture and religion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 10 Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 11 Social protection | 762 | 854 | 951 | 1 038 | 1 123 | 1 258 | 1 386 | .. |
| <i>of which:</i> | | | | | | | | |
| 12 Compensation of employees | 1 069 | 1 135 | 1 215 | 1 260 | 1 317 | 1 355 | 1 457 | .. |
| 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 | 1 058 | 1 123 | 1 202 | 1 247 | 1 304 | 1 342 | 1 443 | .. |
| 20 Recreation, culture and religion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 21 Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 22 Social protection | 11 | 12 | 13 | 13 | 13 | 14 | 14 | .. |
| 23 Gross capital formation | 40 | 52 | 66 | 61 | 71 | 39 | 84 | .. |
| 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 | 41 | 51 | 66 | 60 | 70 | 38 | 83 | .. |
| 31 Recreation, culture and religion | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 32 Education | 0 | 0 | 0 | 0 | 0 | 0 | 0 | .. |
| 33 Social protection | 0 | 1 | 1 | 1 | 1 | 1 | 2 | .. |

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20220328/1c68>.

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