

# SPAIN

## Table 9. Simplified non-financial accounts for corporations

Million EUR (1999 ESP euro)

	2014	2015	2016	2017	2018	2019	2020	2021
<b>GENERATION OF INCOME ACCOUNT</b>								
1 Value added, gross	567 451	593 676	615 376	646 505	670 716	699 364	609 693	656 424
2 Compensation of employees, payable	320 364	333 342	340 221	357 439	373 632	398 756	374 040	393 958
3 Taxes on production and imports, payable	10 788	11 940	11 399	11 076	11 772	12 225	12 297	13 565
4 Subsidies, receivable	6 560	6 119	6 997	7 157	7 434	7 865	13 753	10 953
<b>5 Operating surplus and mixed income, gross</b>	<b>242 859</b>	<b>254 513</b>	<b>270 753</b>	<b>285 147</b>	<b>292 746</b>	<b>296 248</b>	<b>237 109</b>	<b>259 854</b>
<b>6 Mixed income, gross</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
<b>DISTRIBUTION OF INCOME ACCOUNT</b>								
7 Compensation of employees, receivable	..	..	..	..	..	..	..	..
8 Taxes on production and imports, receivable	..	..	..	..	..	..	..	..
9 Subsidies, payable	..	..	..	..	..	..	..	..
10 Property income, receivable	142 187	121 812	123 502	120 067	134 333	141 934	123 132	120 174
11 Current taxes on income; wealth; etc., receivable	..	..	..	..	..	..	..	..
12 Social contrib. and benefits exc. social transfers in kind, receivable	14 658	12 271	11 559	10 673	10 279	11 918	11 419	11 531
13 Other current transfers, receivable	31 252	32 136	33 058	34 980	37 167	37 683	37 890	39 314
14 Property income, payable	158 707	137 701	143 105	145 438	158 994	172 269	147 023	140 045
15 Current taxes on income; wealth; etc., payable	18 287	21 347	21 995	22 717	26 240	22 515	19 931	29 457
16 Social contrib. and benefits exc. social transfers in kind, payable	16 124	14 567	13 704	12 816	12 858	15 194	16 448	17 162
17 Other current transfers, payable	39 076	40 081	41 504	43 549	45 948	47 588	49 208	49 919
<b>18 Disposable income, net</b>	<b>89 638</b>	<b>94 634</b>	<b>103 155</b>	<b>106 994</b>	<b>108 086</b>	<b>103 159</b>	<b>46 438</b>	<b>55 506</b>
<b>USE OF DISPOSABLE INCOME ACCOUNT</b>								
19 Adj. for net equity of households in pension funds, receivable	..	..	..	..	..	..	..	..
20 Adj. for net equity of households in pension funds, payable	-1 981	-2 967	-3 077	-3 066	-2 831	-2 753	-3 828	-2 225
21 Final consumption expenditure	..	..	..	..	..	..	..	..
<b>22 Saving, net</b>	<b>91 619</b>	<b>97 601</b>	<b>106 232</b>	<b>110 060</b>	<b>110 917</b>	<b>105 912</b>	<b>50 266</b>	<b>57 731</b>
<b>CAPITAL ACCOUNT</b>								
23 Consumption of fixed capital	109 124	112 402	115 409	119 353	122 399	127 058	130 502	138 784
24 Capital transfers, receivable	9 975	7 476	7 544	7 519	9 192	7 034	10 005	18 992
25 Capital transfers, payable	4 295	4 267	5 363	3 758	3 188	3 298	4 735	4 467
26 Gross capital formation	131 774	145 421	154 318	164 854	179 497	188 031	156 088	164 975
27 Gross fixed capital formation	130 594	135 126	145 748	156 669	167 958	179 228	157 260	152 830
28 Change in inventories	-372	8 345	6 732	6 403	9 791	7 203	-2 790	10 392
29 Acquisitions less disposals of valuables	1 552	1 950	1 838	1 782	1 748	1 600	1 618	1 753
30 Acquisitions less disposals of non-financial non-produced assets	-620	-215	-683	-543	-1 301	-598	-1 199	-1 680
<b>31 Net lending (+)/Net borrowing (-)</b>	<b>75 269</b>	<b>68 006</b>	<b>70 187</b>	<b>68 863</b>	<b>61 124</b>	<b>49 273</b>	<b>31 149</b>	<b>47 745</b>

Note: Detailed metadata: <http://metalinks.oecd.org/navol2/20230102/770e36>

Source: Instituto Nacional de Estadística (INE) via Eurostat.