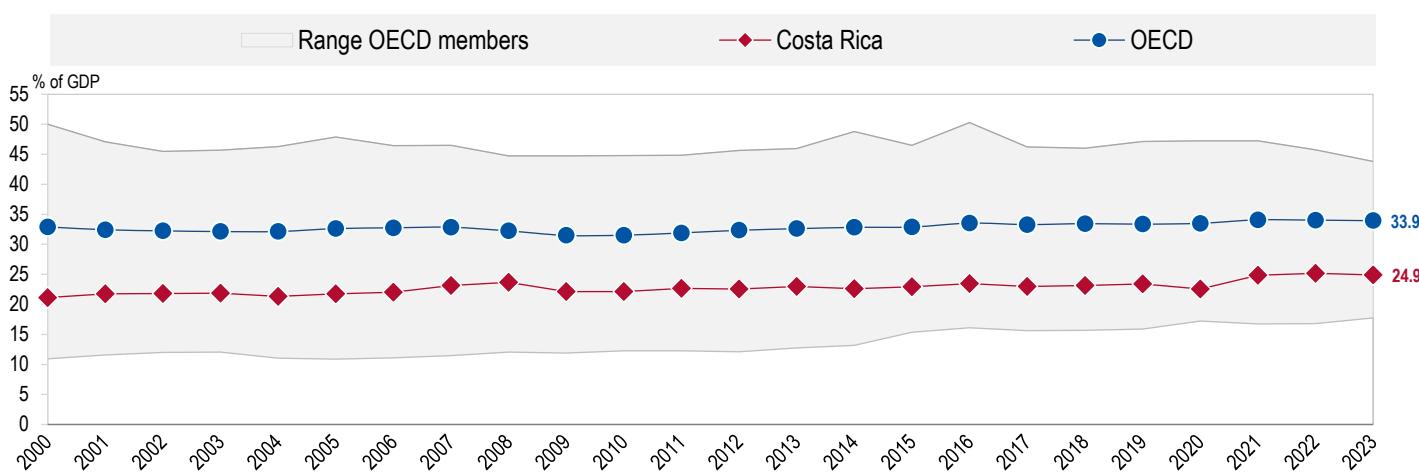


## Revenue Statistics 2024 - Costa Rica

### Tax-to-GDP ratio

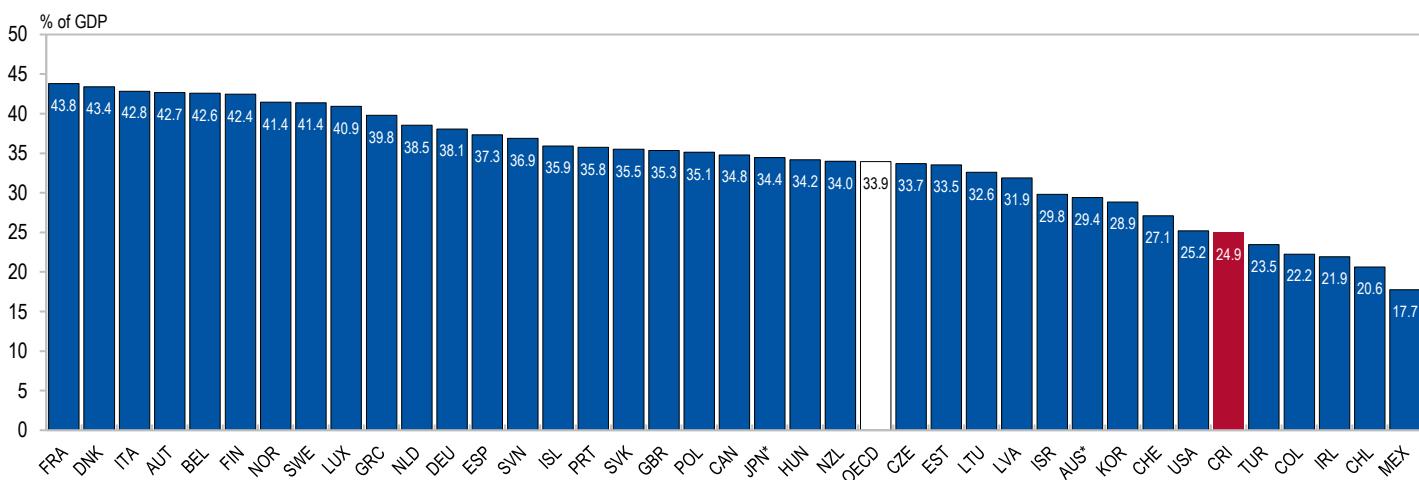
#### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Costa Rica decreased by 0.3 percentage points from 25.2% in 2022 to 24.9% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Costa Rica has increased from 21.1% in 2000 to 24.9% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Costa Rica was 25.2% in 2022, with the lowest being 21.1% in 2000.



#### Tax-to-GDP ratio compared to the OECD, 2023

Costa Rica ranked 33rd<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Costa Rica had a tax-to-GDP ratio of 24.9% compared with the OECD average of 33.9%. In 2022, Costa Rica was also ranked 33rd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

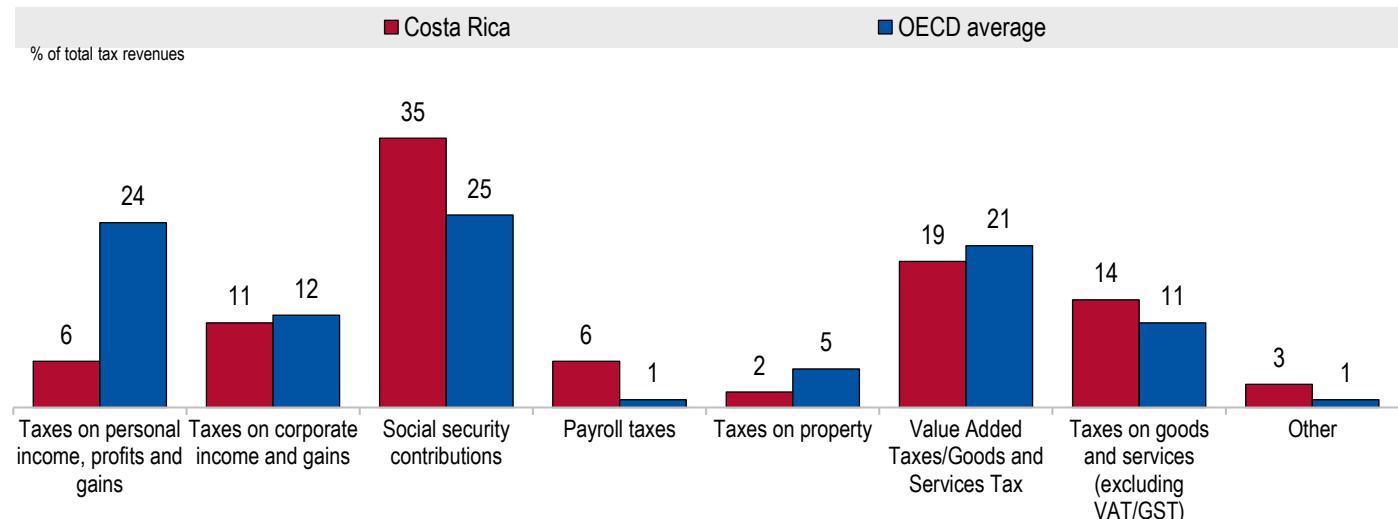
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



## Tax structures

### Tax structure compared to the OECD average, 2022

The structure of tax receipts in Costa Rica compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Costa Rica is characterised by:

- » Higher revenues from social security contributions; payroll taxes; and goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from taxes on corporate income & gains; property taxes; and value-added taxes, and
- » substantially lower revenues from taxes on personal income, profits & gains.

### Tax structure

Tax structure	Tax Revenues in national currency			Tax structure in Costa Rica			Position in OECD		
	Costa Rican colón, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains <sup>1</sup>	2 063 810	2 430 200	+ 366 390	21	22	+ 1	37th	34th	+ 3
of which									
Personal income, profits and gains	622 772	691 305	+ 68 533	6	6	-	38th	38th	-
Corporate income and gains	970 546	1 188 835	+ 218 289	10	11	+ 1	18th	17th	+ 1
Social security contributions	3 605 731	3 925 692	+ 319 961	36	35	- 1	6th	7th	- 1
Payroll taxes	-	-	-	6	6	-	3rd	3rd	-
Taxes on property	208 531	220 741	+ 12 210	2	2	-	31st	32nd	- 1
Taxes on goods and services	3 488 535	3 674 723	+ 186 187	35	33	- 2	14th	16th	- 2
of which VAT	2 039 997	2 193 160	+ 153 162	20	19	- 1	20th	22nd	- 2
Other	83 319	394 874	+ 311 556	1	3	+ 2	11th	3rd	+ 8
<b>TOTAL</b>	<b>10 019 264</b>	<b>11 285 967</b>	<b>+1 266 703</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the chart and table may not sum to the total due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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