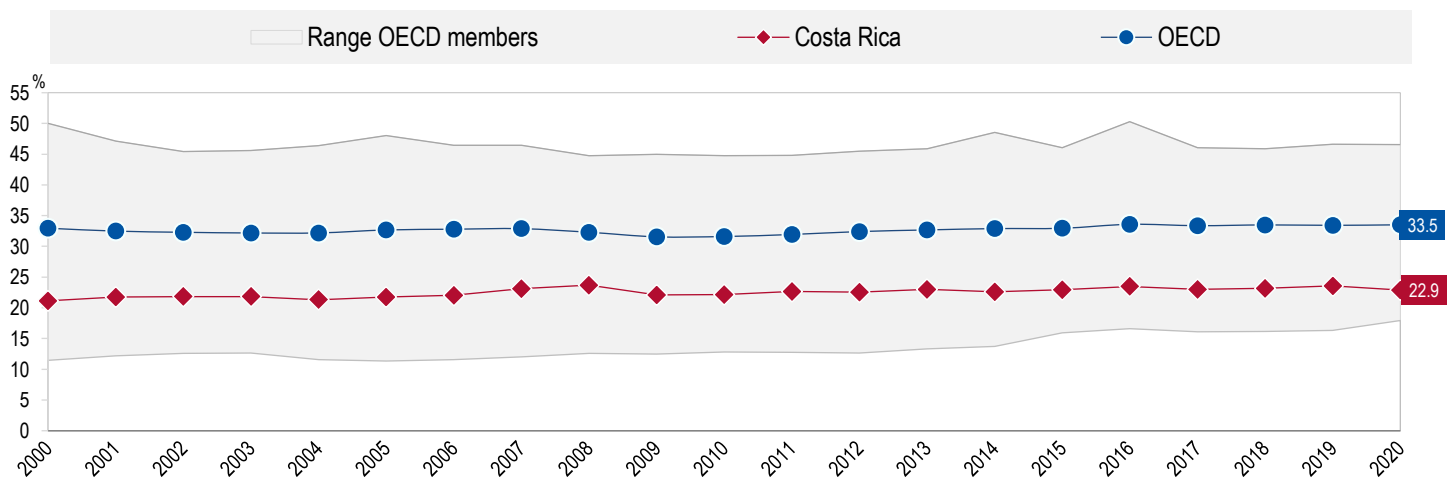


Revenue Statistics 2021 - Costa Rica

Tax-to-GDP ratio

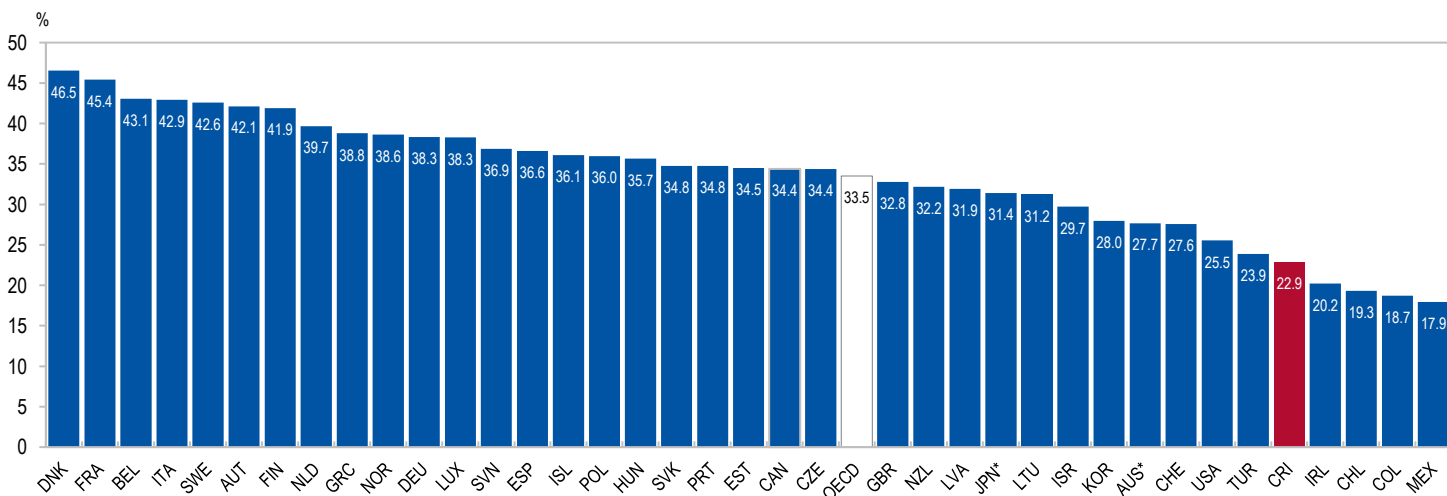
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Costa Rica decreased by 0.7 percentage points from 23.6% in 2019 to 22.9% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Costa Rica has increased from 21.1% in 2000 to 22.9% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Costa Rica was 23.7% in 2008, with the lowest being 21.1% in 2000.



Tax-to-GDP ratio compared to the OECD, 2020

Costa Rica ranked 34th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Costa Rica had a tax-to-GDP ratio of 22.9% compared with the OECD average of 33.5%. In 2019, Costa Rica was ranked 33rd out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

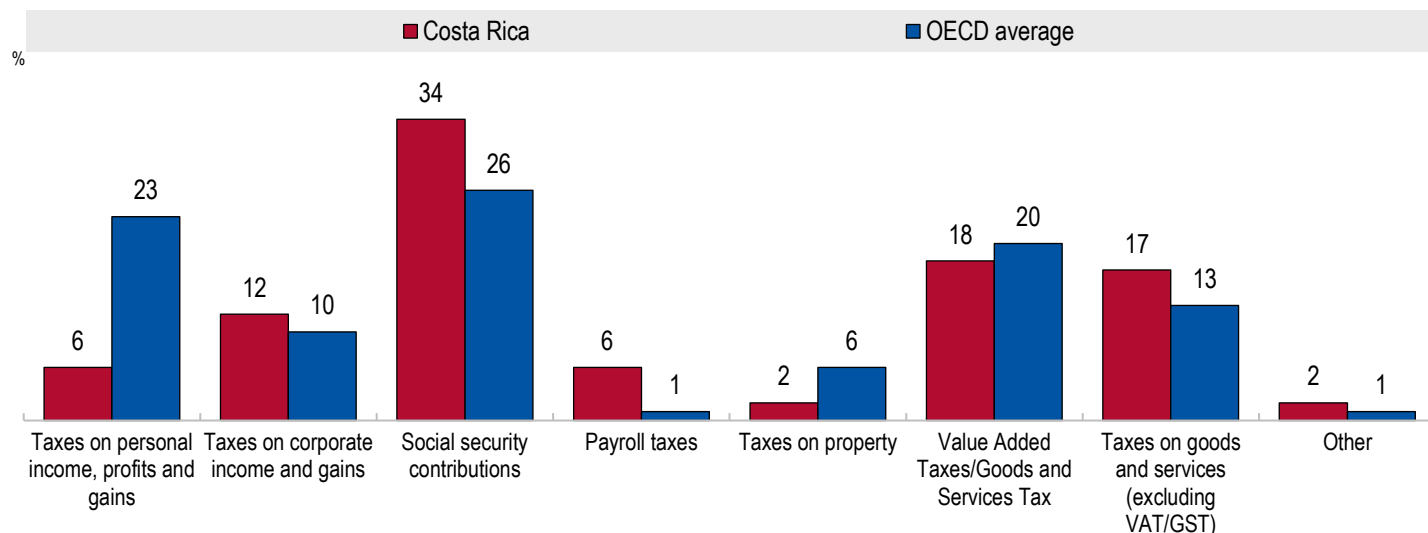
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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, 2019

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

Tax structure

	Tax Revenues in national currency			Tax structure in Costa Rica			Position in OECD ²		
	Costa Rican colón, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains ¹	1 699 258	1 854 866	+ 155 608	20	21	+ 1	35th	35th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	483 645	540 954	+ 57 310	6	6	-	38th	38th	-
<i>Corporate income and gains</i>	915 284	1 058 086	+ 142 802	11	12	+ 1	13th	12th	+ 1
Social security contributions	2 859 467	3 026 691	+ 167 224	34	34	-	12th	11th	+ 1
Payroll taxes	498 577	522 529	+ 23 953	6	6	-	3rd	3rd	-
Taxes on property	149 310	167 952	+ 18 643	2	2	-	32nd	32nd	-
Taxes on goods and services	2 918 471	3 081 941	+ 163 470	35	35	-	15th	16th	- 1
<i>of which VAT</i>	1 487 620	1 634 986	+ 147 366	18	18	-	27th	24th	+ 3
Other	214 908	201 906	- 13 003	3	2	- 1	3rd	4th	- 1
TOTAL	8 339 991	8 855 885	+ 515 894	100	100	-	-	-	-

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

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

2. The country with the highest share being 1st and the country with the lowest share being 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

Contacts

David Bradbury

Centre for Tax Policy and Administration
Head, Tax Policy and Statistics Division
David.Bradbury@oecd.org

Michelle Harding

Centre for Tax Policy and Administration
Head, Tax Data & Statistical Analysis Unit
Michelle.Harding@oecd.org

Nicolas Miranda

Centre for Tax Policy and Administration
Statistician, Tax Data & Statistical Analysis Unit
Nicolas.Miranda@oecd.org