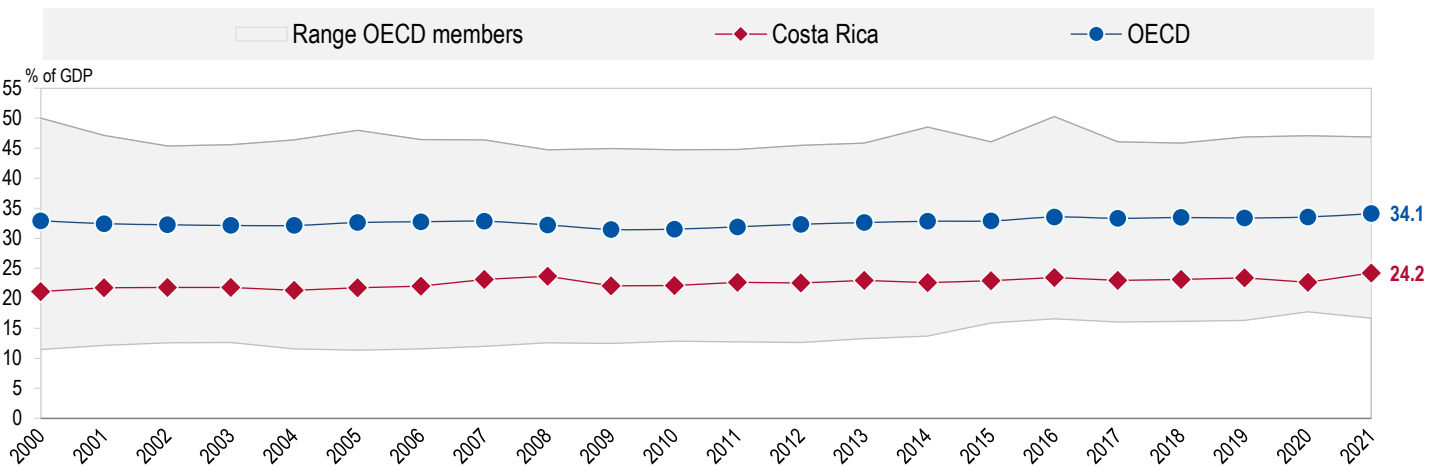


Revenue Statistics 2022 - Costa Rica

Tax-to-GDP ratio

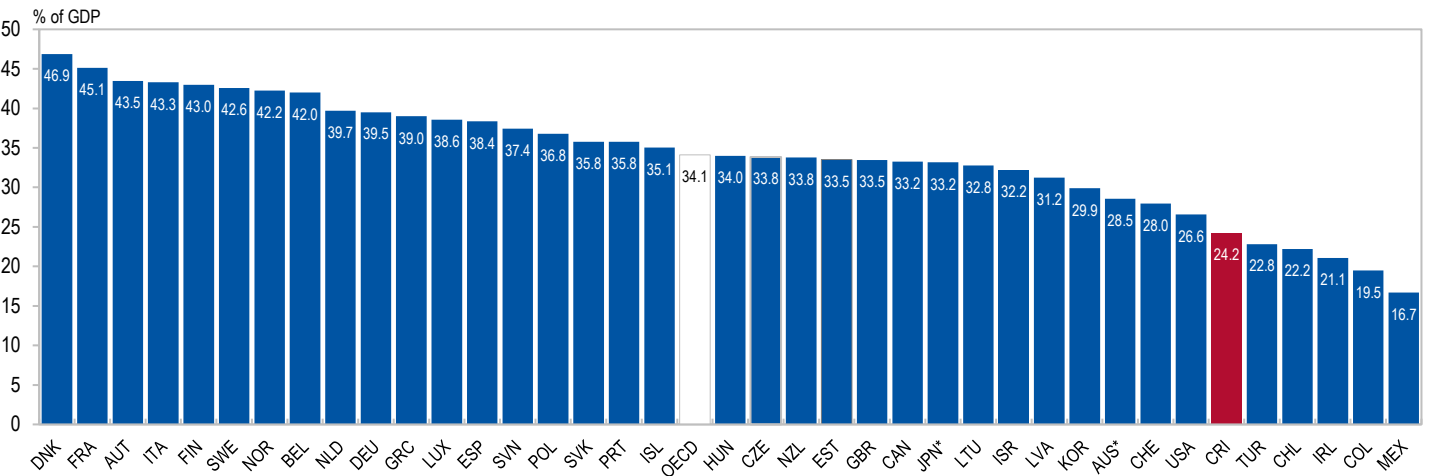
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Costa Rica increased by 1.6 percentage points from 22.7% in 2020 to 24.2% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Costa Rica has increased from 21.1% in 2000 to 24.2% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Costa Rica was 24.2% in 2021, with the lowest being 21.1% in 2000.



Tax-to-GDP ratio compared to the OECD, 2021

Costa Rica ranked 33rd¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Costa Rica had a tax-to-GDP ratio of 24.2% compared with the OECD average of 34.1%. In 2020, Costa Rica was ranked 34th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

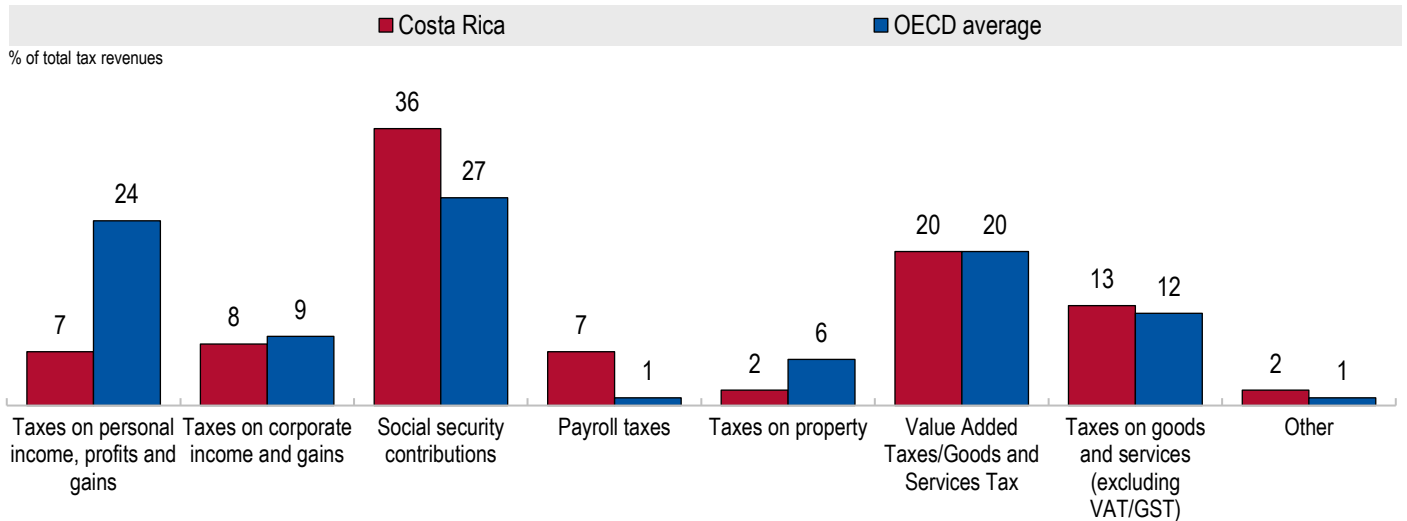
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

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).
- » Equal to the OECD average from value-added taxes.
- » A lower proportion of revenues from taxes on corporate income & gains and property 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 | | | % | | | | | |
| | 2019 | 2020 | Δ | 2019 | 2020 | Δ | 2019 | 2020 | Δ |
| Taxes on income, profits and capital gains ¹ | 1 854 866 | 1 651 249 | - 203 617 | 21 | 20 | - 1 | 35th | 36th | - 1 |
| <i>of which</i> | | | | | | | | | |
| <i>Personal income, profits and gains</i> | 540 954 | 556 084 | + 15 130 | 6 | 7 | + 1 | 38th | 38th | - |
| <i>Corporate income and gains</i> | 1 058 086 | 692 551 | - 365 534 | 12 | 8 | - 4 | 11th | 16th | - 5 |
| Social security contributions | 3 026 691 | 2 971 589 | - 55 102 | 34 | 36 | + 2 | 11th | 10th | + 1 |
| Payroll taxes | 522 529 | 537 654 | + 15 125 | 6 | 7 | + 1 | 3rd | 2nd | + 1 |
| Taxes on property | 167 952 | 162 950 | - 5 002 | 2 | 2 | - | 32nd | 31st | + 1 |
| Taxes on goods and services | 3 081 941 | 2 745 118 | - 336 823 | 35 | 33 | - 2 | 16th | 17th | - 1 |
| <i>of which VAT</i> | 1 634 986 | 1 623 695 | - 11 291 | 18 | 20 | + 2 | 24th | 22nd | + 2 |
| Other | 201 906 | 166 969 | - 34 936 | 2 | 2 | - | 4th | 4th | - |
| TOTAL | 8 855 885 | 8 235 528 | - 620 357 | 100 | 100 | - | - | - | - |

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.

Source: OECD Revenue Statistics 2022

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