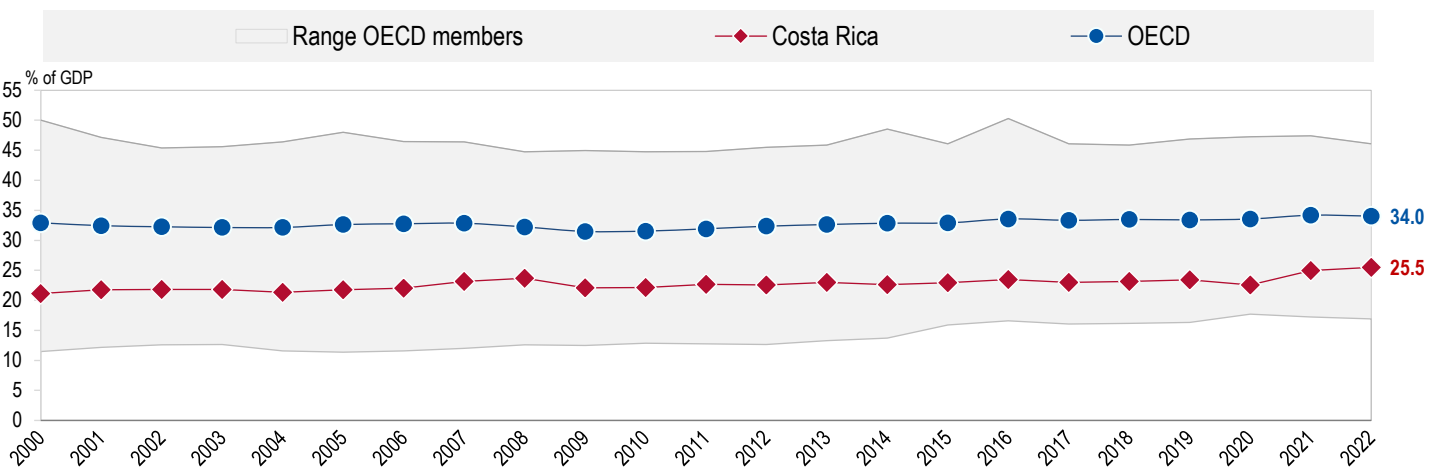


Revenue Statistics 2023 - Costa Rica

Tax-to-GDP ratio

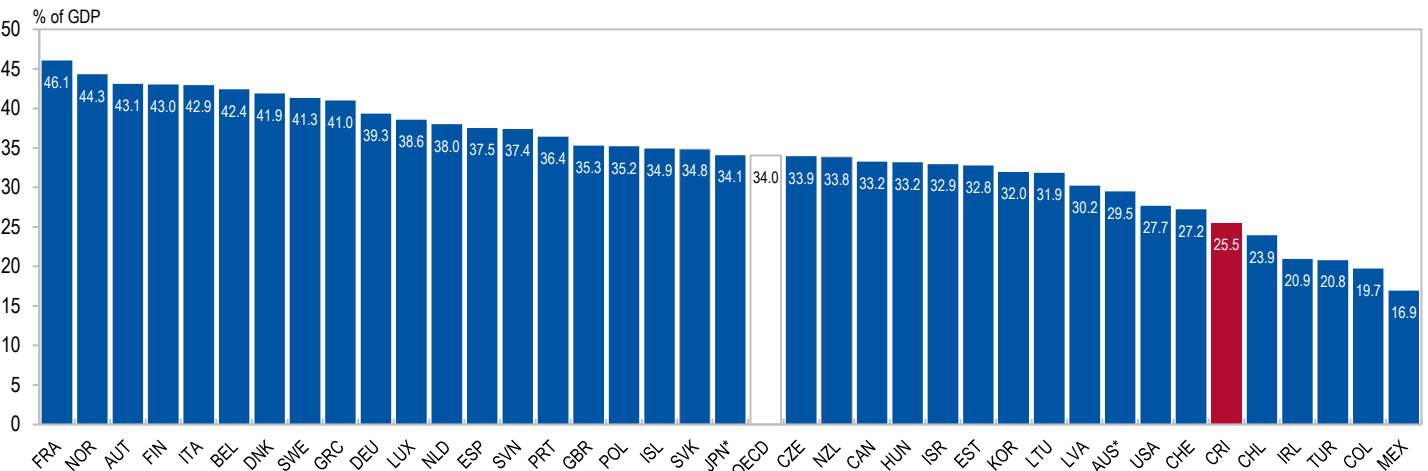
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Costa Rica increased by 0.5 percentage points from 25.0% in 2021 to 25.5% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Costa Rica has increased from 21.1% in 2000 to 25.5% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Costa Rica was 25.5% in 2022, with the lowest being 21.1% in 2000.



Tax-to-GDP ratio compared to the OECD, 2022

Costa Rica ranked 33rd¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Costa Rica had a tax-to-GDP ratio of 25.5% compared with the OECD average of 34.0%. In 2021, 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 2022 data, therefore their latest 2021 data are presented within this country note.

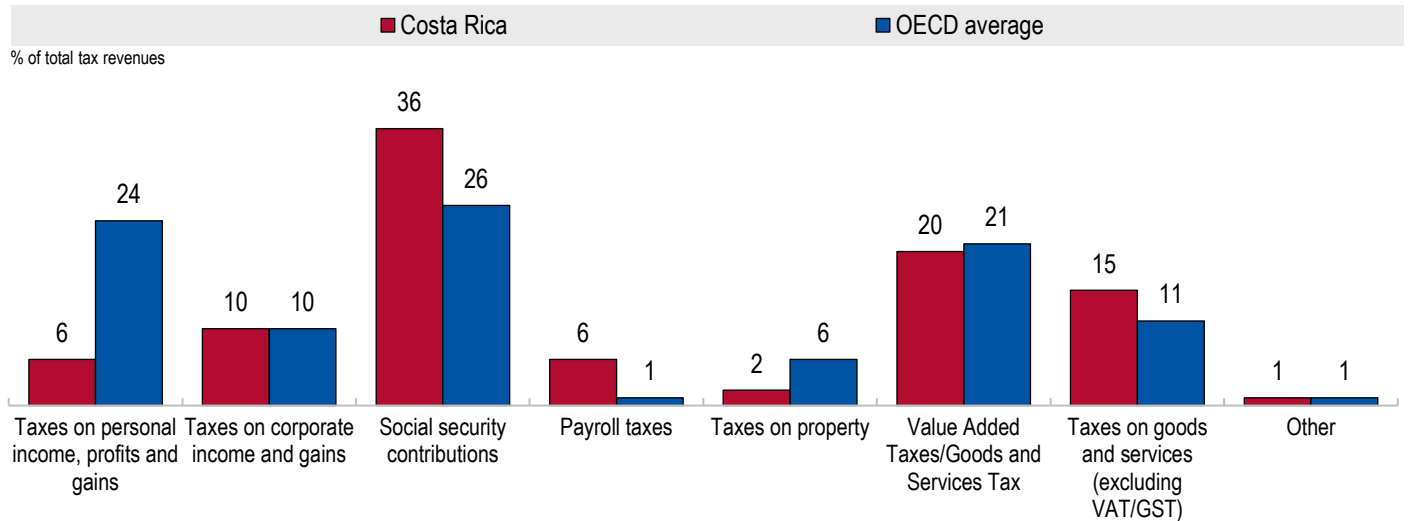
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2021

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 taxes on corporate income & gains.
- » 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		
	Costa Rican colón, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	1 651 249	2 063 810	+ 412 561	20	21	+ 1	36th	37th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	556 084	622 772	+ 66 688	7	6	- 1	38th	38th	-
<i>Corporate income and gains</i>	692 551	970 546	+ 277 995	8	10	+ 2	16th	18th	- 2
Social security contributions	2 971 589	3 605 731	+ 634 142	36	36	-	10th	6th	+ 4
Payroll taxes	-	-	-	7	6	- 1	2nd	3rd	- 1
Taxes on property	162 950	208 531	+ 45 582	2	2	-	31st	31st	-
Taxes on goods and services	2 745 118	3 488 535	+ 743 418	33	35	+ 2	17th	13th	+ 4
<i>of which VAT</i>	1 623 695	2 039 997	+ 416 302	20	20	-	22nd	20th	+ 2
Other	166 969	83 319	- 83 651	2	1	- 1	4th	11th	- 7
TOTAL	8 235 528	10 019 264	+ 1 783 736	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.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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