

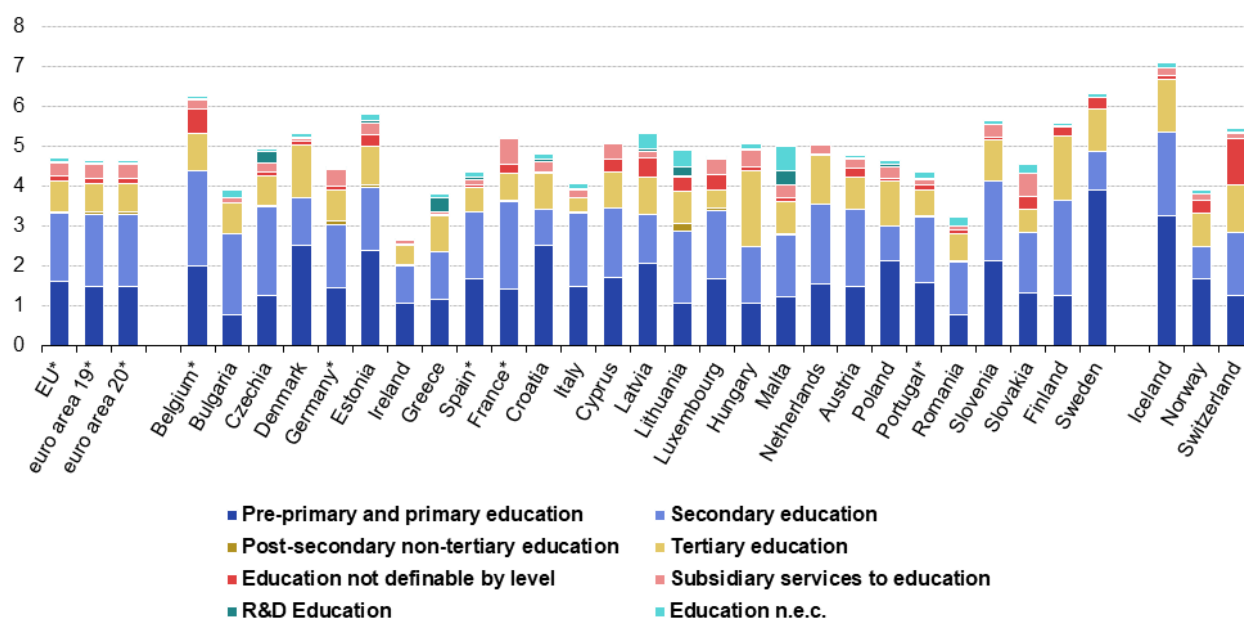
Government expenditure on education

Statistics Explained

Data extracted on 29 February 2024
Planned article update: February 2025

" General government expenditure in the EU on 'education' amounted to € 746 billion or 4.7 % of GDP in 2022. "

General government total expenditure on 'education', 2022
(% of GDP)



* provisional
Source: Eurostat (gov_10a_exp)



General government total expenditure on education, 2022 (% of GDP) Source: Eurostat (gov_10a_exp)

This article analyses data on [general government expenditure](#) on 'education' (according to the [Classification of the Functions of Government - COFOG](#)). It is part of a [set of statistical articles](#) based on general government expenditure by function.

[Eurostat](#) collects data on general government expenditure by economic function according to the international Classification of the Functions of Government (COFOG) in the framework of the [European System of National Accounts \(ESA 2010\)](#).

Expenditure on 'education'

In the COFOG classification in use in this publication, expenditure on 'education' is divided into groups based on the ISCED 1997 classification. The following COFOG groups form the education division: 'pre-primary and primary education', 'secondary education', 'post-secondary non-tertiary education', 'tertiary education', 'education not definable by level', 'subsidiary services to education' (e.g. expenditure on providing school busses), 'R&D education' (i.e. related to education, not all R&D undertaken for example in universities) and 'education not elsewhere classified' (n.e.c).

General government total expenditure on education, 2022, % of GDP

	Education	Pre- primary and primary education	Secondary education	Post- secondary non- tertiary education	Tertiary education	Education not definable by level	Subsidiary services to education	R&D Education	Education n.e.c.
EU*	4.7	1.6	1.7	0.0	0.8	0.1	0.3	0.0	0.1
euro area 19*	4.6	1.5	1.8	0.0	0.7	0.1	0.4	0.0	0.1
euro area 20*	4.6	1.5	1.8	0.0	0.7	0.1	0.4	0.0	0.1
Belgium*	6.3	2.0	2.4	0.0	0.9	0.6	0.2	0.0	0.1
Bulgaria	3.9	0.8	2.0	0.0	0.8	0.0	0.1	0.0	0.2
Czechia	4.9	1.2	2.3	0.0	0.7	0.1	0.2	0.3	0.1
Denmark	5.3	2.5	1.2	0.0	1.3	0.1	0.1	0.0	0.1
Germany*	4.5	1.4	1.6	0.1	0.8	0.1	0.4	0.0	0.1
Estonia	5.8	2.4	1.6	0.1	1.0	0.3	0.3	0.1	0.2
Ireland	2.7	1.0	1.0	0.0	0.5	0.0	0.1	0.0	0.0
Greece	3.8	1.2	1.2	0.0	0.9	0.0	0.1	0.4	0.1
Spain*	4.4	1.7	1.7	0.0	0.6	0.1	0.1	0.1	0.1
France*	5.2	1.4	2.2	0.0	0.7	0.2	0.7	0.0	0.0
Croatia	4.8	2.5	0.9	0.0	0.9	0.0	0.2	0.1	0.1
Italy	4.1	1.5	1.8	0.0	0.3	0.0	0.2	0.0	0.1
Cyprus	5.1	1.7	1.7	0.0	0.9	0.3	0.4	0.0	0.1
Latvia	5.3	2.0	1.2	0.0	0.9	0.5	0.2	0.1	0.4
Lithuania	4.9	1.1	1.8	0.2	0.8	0.4	0.0	0.2	0.4
Luxembourg	4.7	1.7	1.7	0.0	0.4	0.4	0.4	0.0	0.0
Hungary	5.1	1.0	1.4	0.0	1.9	0.1	0.4	0.0	0.1
Malta	5.0	1.2	1.6	0.0	0.8	0.1	0.3	0.4	0.6
Netherlands	5.1	1.5	2.0	0.0	1.2	0.0	0.2	0.0	0.0
Austria	4.8	1.5	1.9	0.0	0.8	0.2	0.2	0.0	0.1
Poland	4.6	2.1	0.9	0.0	1.1	0.1	0.3	0.1	0.1
Portugal*	4.3	1.6	1.7	0.0	0.7	0.1	0.1	0.0	0.1
Romania	3.2	0.8	1.3	0.0	0.7	0.1	0.1	0.0	0.2
Slovenia	5.6	2.1	2.0	0.0	1.0	0.1	0.3	0.0	0.1
Slovakia	4.5	1.3	1.5	0.0	0.6	0.3	0.6	0.0	0.2
Finland	5.6	1.2	2.4	0.0	1.6	0.2	0.0	0.0	0.1
Sweden	6.3	3.9	1.0	0.0	1.1	0.3	0.0	0.0	0.1
Iceland	7.1	3.2	2.1	0.0	1.3	0.1	0.2	0.0	0.1
Norway	3.9	1.7	0.8	0.0	0.9	0.3	0.1	0.0	0.1
Switzerland	5.5	1.2	1.6	0.0	1.2	1.1	0.1	0.0	0.1

Source: Eurostat (gov_10a_exp)

* provisional

eurostat 

Table 1: General government total expenditure on education, 2022 (% of GDP) Source: Eurostat (gov_10a_exp)

In 2022, general government expenditure on 'education' in the EU amounted to € 746 billion or 4.7 % of GDP. Of this, 'pre-primary and primary education' accounted for 1.6 % of GDP and secondary education accounted for 1.7 % of GDP. For tertiary education, 0.8 % of GDP was reported in the EU, while 'subsidiary services to education' (e.g. school transport) amounted to 0.3 % of GDP.

Large differences between countries in the importance of expenditure on education

As a percentage of GDP, in the EU, the highest ratios were reported by Sweden and Belgium (both at 6.3 % of GDP), followed by Estonia (5.8 % of GDP) and Slovenia (5.6 % of GDP). Among the reporting EU and EFTA countries, Iceland reported the highest ratio (7.1 % of GDP). By contrast, the lowest ratios were reported by Ireland (2.7 % of GDP), Romania (3.2 % of GDP), Greece (3.8 % of GDP) and Bulgaria (3.9 % of GDP) as well as Norway (3.9 % of GDP) among EFTA countries.

As a share of total expenditure at the level of the EU, general government expenditure on 'education' amounted to 9.5 % in 2022. At country level, in 2022, for Estonia (14.6 %), Lithuania (13.5 %), Sweden (13.3 %), Cyprus (13.2 %), Latvia (13.1 %), Malta (12.7 %) and as well as Switzerland (16.5 %) and Iceland (14.9 %) among EFTA countries, 'education' expenditure accounted for relatively high shares of general government total expenditure. The lowest shares of 'education' expenditure in total expenditure were observed for Greece and Italy (both 7.2 %), Romania (8.0 %), followed by France and Austria (both 9.0 %) as well as Germany (9.1 %) and Spain (9.2 %).

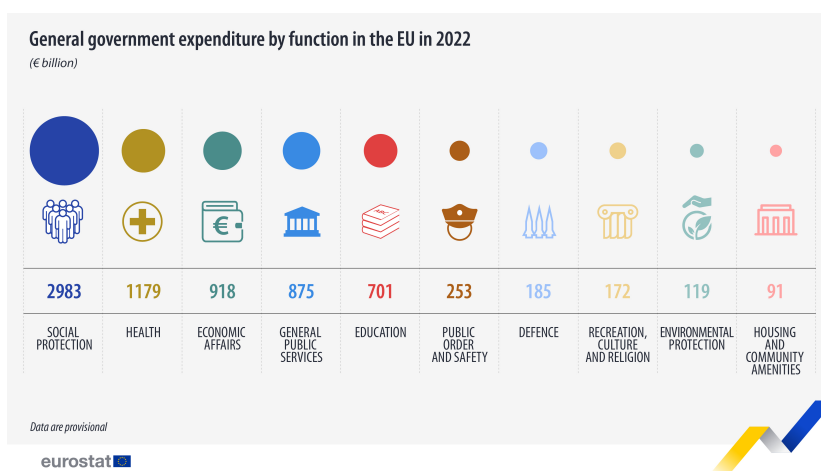
Expenditure on 'education' by type of transaction

In 2022, at level of the EU, expenditure on education was divided into transactions as follows: around 64 % was in the form of 'compensation of employees' (meaning wages, salaries and employers' social contributions for e.g. teachers), 13 % was in the form of 'intermediate consumption' (meaning purchases of goods and services), 6 % was in the form of 'social benefits other than social transfers in kind and social transfers in kind' (purchased market production, for example school transport) and 6 % was in the form of 'other current transfers'. This latter category contains, for example, payments to private schools. 'Capital investments' (gross capital formation), for example on school buildings, accounted for around 8 % of education expenditure.

Evolution of 'education' expenditure over 1995-2022

At the level of the EU, government expenditure on 'education' as a ratio to GDP ranged between 4.7 % of GDP and 5.1 % of GDP in the period 1995-2022. In 1995, it stood at 4.9 % of GDP, then followed a decrease to 4.7 % of GDP in 2007. An increase in 2009 and, later, in 2020 up to 5.0 % of GDP was largely as a result of the decreases in GDP in the economic and financial crisis and during the COVID-19 pandemic.

At the level of the EU, the share of expenditure on education in total expenditure stood at 9.2 % of total expenditure in 1995, increased to 10.4 % of expenditure in 2002 and 2003, then followed a decreasing trend. As 'education' expenditure is less impacted by government measures in response to the COVID-19 pandemic as well as rising energy prices compared with other functions of government expenditure, in comparison with 2019, the relative share of education in total government expenditure has decreased from 10.1 % of total expenditure in 2019 to 9.5 % of total expenditure in 2022. Compared with 2021, at the level of the EU, a slight increase in the share of total expenditure is observed - from 9.4 % of total expenditure in 2021 to 9.5 % of total expenditure in 2022.



Source data for tables and graphs

The detailed tables are available [here](#).

Data sources and availability

Reporting of data to Eurostat

Annual government finance statistics (GFS) data are collected by Eurostat on the basis of the European System of Accounts (ESA 2010) transmission programme. Member States are requested to transmit, among other tables, table 1100, 'Expenditure of general government by function' twelve months after the end of the reference period. Table 1100 provides information about expenditure of the general government sector divided into main COFOG functions and ESA 2010 categories. The transmission of the COFOG I level breakdown (divisions) is compulsory for the years 1995 onwards, whereas information on the COFOG II level (COFOG groups) at general government level is provided on a compulsory basis for the reference years 2001 onwards. The main reference year used in this publication is 2022 as the latest year available at EU level.

Data was extracted on 29 February 2024.

Provisional data

While a significant effort was undertaken to harmonise the recording of government measures to alleviate the impact of increasing energy prices, a full harmonisation of data for the reference year 2022 was not yet achieved.

Data for the EU and euro area aggregates (2022), Belgium (2022), Germany (2020-2022), Spain (2022), France (2021-2022) and Portugal (2022) is provisional.

Definition of general government and its subsectors

The data relate to the general government sector of the economy, as defined in ESA 2010, paragraph 2.111: 'The general government sector (S.13) consists of institutional units which are non-market producers whose output is intended for individual and collective consumption, and are financed by compulsory payments made by units belonging to other sectors, and institutional units principally engaged in the redistribution of national income and wealth'.

Classification of functional expenditure of government

The Classification of the Functions of Government (COFOG) classifies government expenditure into ten main categories (divisions known as the 'COFOG I level' breakdown): general public services; defence; public order and

safety; economic affairs; environmental protection; housing and community affairs; health; recreation, culture and religion; education; social protection. These divisions are further broken down into 'groups' (COFOG II level).

For 'education', the groups are

- 'pre-primary and primary education',
- 'secondary education',
- 'post-secondary non-tertiary education',
- 'tertiary education',
- 'education not definable by level',
- 'subsidiary services to education',
- 'R&D Education',
- education n.e.c.'

Further information is available in the Eurostat [Manual on sources and methods for the compilation of COFOG Statistics](#).

Satellite accounts

Administrative expenditure data is additionally collected in so-called satellite accounts. In general, the amount of expenditure recorded in satellite accounts is expected to exceed the expenditure recorded under the respective COFOG division. More details on the comparability of COFOG data with satellite accounts data can be found in the COFOG manual.

Definition of general government total expenditure

Government total expenditure is defined in ESA 2010, paragraph 8.100 by using as reference a list of ESA 2010 categories. More detail is provided in the overview article on [Government expenditure by function – COFOG](#).

Gross Domestic Product

Throughout this publication, nominal GDP, i.e. GDP at current prices is used.

Time of recording & symbols used

In the ESA 2010 system, recording is on an accrual basis, that is, when 'economic value is created, transformed or extinguished, or when claims and obligations arise, are transformed or are cancelled.'

":" not available

"pp" percentage points

More data and information

For more country-specific notes, e.g. on missing data, please refer to the metadata published on Eurobase. The authors can be contacted at ESTAT-GFS@ec.europa.eu

Context

In the framework of the European System of National Accounts (ESA 2010), Eurostat collects data on general government expenditure by economic function according to the international Classification of the Functions of Government (COFOG) – see methodological note.

Other articles

- [Government expenditure by function](#) - online publication
- [Government expenditure by function – COFOG](#) - overview article

- [Government finance statistics](#)
- [Government finance statistics - quarterly data](#)
- [Structure of government debt](#)
- [Tax revenue statistics](#)

Main tables

- [Government finance Statistics](#) , see:

Government statistics (t_gov)

Annual government finance statistics (t_gov_10a)

Database

- [Government finance statistics](#) , see:

Government statistics (gov)

Government finance statistics (EDP and ESA2010) (gov_gfs10)

Annual government finance statistics (gov_10a)

Government revenue, expenditure and main aggregates (gov_10a_main)

General government expenditure by function (COFOG) (gov_10a_exp)

Main national accounts tax aggregates (gov_10a_tax_ag)

Dedicated section

- [Government finance statistics](#)

Methodology

- [Government revenue, expenditure and main aggregates](#) (ESMS metadata file — gov_10a_main_esms)
- [General government expenditure by function \(COFOG\)](#) (ESMS metadata file — gov_10a_exp_esms)
- [Manual on sources and methods for the compilation of COFOG statistics - Classifications of the Functions of Government - 2019 edition](#)
- [Manual on government deficit and debt — implementation of ESA 2010 — 2022 edition](#)

Legislation

- [European system of accounts - ESA 2010](#)