

Glossary: Generation of income account

Statistics Explained

The **generation of income account** of [national accounts](#) shows the types of primary incomes and the [sectors](#) , sub-sectors or industries in which the primary incomes *originate* , as distinct from the sectors or sub-sectors destined to *receive* such incomes.

It includes *as uses* the [compensation of employees](#) and the [taxes on production and imports](#) less [subsidies](#) ; and *as resources* the [gross value added \(GVA\)](#) and [net value added \(NVA\)](#) for sectors and industries and the [gross domestic product \(GDP\)](#) and [net domestic product \(NDP\)](#) for the total economy, which are the balancing items of the [production account](#) .

It analyses the extent to which value added and domestic product can cover compensation of employees and taxes on production and imports less subsidies. The balancing items of the generation of income account are the [gross operating surplus \(GOS\)](#) , [net operating surplus \(NOS\)](#) , [gross mixed income](#) and [net mixed income](#) , which are the [surpluses / deficits](#) on production activities before account has been taken of paid or received interest, rents or charges on financial or tangible non-produced [assets](#) .

Related concepts

- [Gross domestic product \(GDP\)](#)
- [Gross national income \(GNI\)](#)

Statistical data

- [National accounts and GDP](#)

Sources

- Eurostat: [ESA 2010](#) paras 8.16-8.20