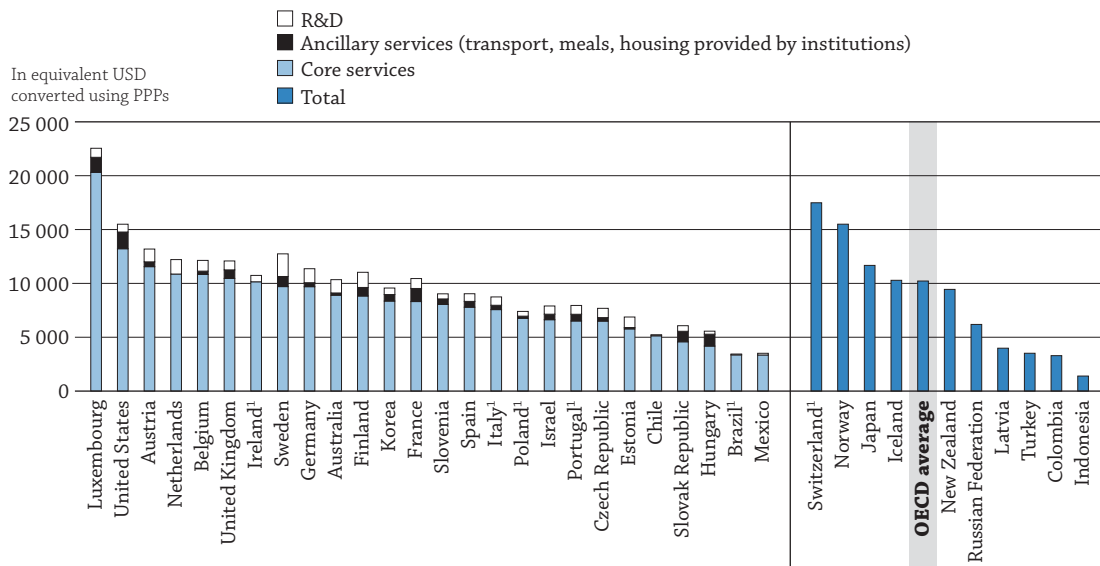


## HOW MUCH IS SPENT PER STUDENT?

- On average, OECD countries spend USD 10 220 per student per year from primary through tertiary education: USD 8 247 per primary student, USD 9 518 per secondary student, and USD 15 028 per tertiary student.
- In primary, secondary and post-secondary non-tertiary education, 90% of total expenditure per student is devoted to core educational services. Greater differences are seen at the tertiary level, partly because expenditure on research and development (R&D) represents an average of 32% of total expenditure per student.
- From 2005 to 2012, expenditure per student in primary, secondary and post-secondary non-tertiary educational institutions increased by 21%, on average across OECD countries; but between 2008 and 2012, investment in education fell in nearly one-quarter of countries as a result of the economic crisis, and resulted in a decrease of expenditure per student in a few countries.


**Chart B1.1. Annual expenditure by educational institutions per student, by types of service, from primary to tertiary education (2012)**  
*In equivalent USD converted using PPPs, based on full-time equivalents, for primary through tertiary education*



1. Public institutions only.

Countries are ranked in descending order of expenditure per student by educational institutions for core services.

Source: OECD, Table B1.2. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

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### Context

The demand for high-quality education, which can translate into higher costs per student, must be balanced against other demands on public expenditure and the overall tax burden. Policy makers must also balance the importance of improving the quality of education services with the desirability of expanding access to education opportunities, notably at the tertiary level. A comparative review of trends in expenditure per student by educational institutions shows that, in many OECD countries, expenditure has not kept up with expanding enrolments. In addition, some OECD countries emphasise broad access to higher education, while others invest in near-universal education for children as young as three or four. Both the extent of investment in education and the number of students enrolled can be affected by financial crises. Consequently, the recent global economic crisis is likely to have resulted in changes in the level of expenditure per student. However, because the crisis began in late 2008, available data until 2012 cannot yet show the full extent of this impact.

Expenditure per student by educational institutions is largely influenced by teachers' salaries (see Indicators B7 and D3), pension systems, instructional and teaching hours (see Indicator B7), the cost of teaching materials and facilities, the programme provided (e.g. general or vocational), and the number of students enrolled in the education system (see Indicator C1). Policies to attract new teachers or to reduce average class size or change staffing patterns (see Indicator D2) have also contributed to changes in expenditure per student by educational institutions over time. Ancillary and R&D services can also influence the level of expenditure per student.

### ■ Other findings

- Among the ten countries with the highest expenditure per student by secondary educational institutions, high teachers' salaries and low student-teacher ratios are often the main factors explaining the level of expenditure.
- At the primary and secondary levels there is a strong positive relationship between spending per student by educational institutions and per capita GDP. The relationship is weaker at the tertiary level, mainly because financing mechanisms and enrolment patterns differ more at this level.
- Excluding activities peripheral to instruction (R&D and ancillary services, such as welfare services to students), OECD countries annually spend USD 8 561 per student from primary through tertiary education, on average. Compared with average total expenditure, this lower amount is mainly the result of much lower expenditure per student at the tertiary level when peripheral activities are excluded.
- On average, OECD countries spend around two-thirds more per student at the tertiary level than at the primary, secondary and post-secondary non-tertiary levels. However, R&D activities or ancillary services can account for a significant proportion of expenditure at the tertiary level. When these are excluded, expenditure per student on core educational services at the tertiary level is still, on average, 21% higher than at the primary, secondary and post-secondary non-tertiary levels.
- The orientation of secondary school programmes influences the level of expenditure per student in most countries. Among the 23 OECD countries with separate data on expenditure for general and vocational programmes at the upper secondary and post-secondary non-tertiary levels, an average of USD 328 more was spent per student in a vocational programme than in a general programme in 2012.

### ■ Trends

At primary, secondary and post-secondary non-tertiary levels, the period 2000 to 2012 was one of relative stability in student enrolments in most countries. During that time, expenditure per student by educational institutions increased in every country with available data, except Italy, and by an average of 43% (among countries with available data for all years). On average across OECD countries, the increase was relatively smaller over the period 2000-05 than over the period 2005-12. The largest increases in expenditure per student between 2005 and 2012 were seen in countries that were still among those with the lowest expenditure per student in 2012. Since the beginning of the economic crisis in 2008, expenditure per primary, secondary and post-secondary non-tertiary student continued to increase, except in Estonia, Hungary, Iceland, Italy, Slovenia and Spain.

At the tertiary level, spending per student increased between 2000 and 2012 in most countries, except Brazil, Chile, Hungary, Iceland, Ireland, Israel and Switzerland. On average across OECD countries, expenditure per tertiary student increased by about 4% between 2000 and 2005 and by 11% between 2005 and 2012. Since the beginning of the economic crisis in 2008, expenditure per tertiary student decreased in more than a third of countries, mainly because enrolment increased faster than expenditure. In Hungary, Iceland, Ireland, Italy, Portugal, the Russian Federation and Spain, however, there was an actual decrease in expenditure by tertiary educational institutions. This led to a decrease in expenditure per student in all of these countries except Italy and the Russian Federation, where tertiary enrolment fell even faster.

## Analysis

B1

### Expenditure per student by educational institutions

Annual spending per student from primary through tertiary education in 2012 ranged from USD 4 000 or less per student in Brazil, Colombia, Indonesia, Latvia, Mexico and Turkey to more than USD 10 000 per student in Australia, Austria, Belgium, Finland, France, Germany, Iceland, Ireland, Japan, the Netherlands, Sweden and the United Kingdom, and by over USD 15 000 in Luxembourg, Norway, Switzerland and the United States. In more than one-quarter of countries (11 of 37 countries with available data), spending per student ranged from USD 10 000 to less than USD 13 000 from primary through tertiary education (Chart B1.1 and Table B1.1a).

Countries have different priorities for allocating their resources (see Indicator B7). For example, among the ten OECD countries with the largest expenditure per student by educational institutions at the lower secondary level (Table B1.1a), Denmark, Ireland, Luxembourg, Switzerland and the United States have among the highest teachers' salaries after 15 years of experience at the lower secondary level, and Austria, Finland, Luxembourg and Norway have some of the lowest student-teacher ratios at that level (see Table B7.2b).

Even if spending per student from primary through tertiary education is similar among some OECD countries, the ways in which resources are allocated to the different levels of education vary widely. Spending per student by educational institutions in a typical OECD country (as represented by the simple mean among all OECD countries) amounts to USD 8 247 at the primary level, USD 9 518 at the secondary level, and USD 15 028 at the tertiary level (Table B1.1a and Chart B1.2). The average spending per tertiary student is affected by high expenditure – more than USD 20 000 – in a few OECD countries, notably Canada, Luxembourg, Norway, Sweden, Switzerland, the United Kingdom and the United States.

These averages mask a broad range of expenditure per student by educational institutions across OECD countries, varying by a factor of less than 8 at the primary level and by a factor of 7 at the secondary level. At the primary level, expenditures range from USD 2 700 or less per student in Colombia, Indonesia, Mexico, South Africa and Turkey, to more than USD 20 000 in Luxembourg. At the secondary level, expenditure ranges from USD 3 100 or less per student in Brazil, Colombia, Indonesia, Mexico, South Africa and Turkey to more than USD 20 000 in Luxembourg (Table B1.1a and Chart B1.2). These differences in annual expenditure per student at each level of education can also lead to large differences in the cumulative expenditure per student over the duration of studies (see Table B1.3 and Chart B1.6, available on line, for differences in cumulative expenditure per student over the duration of primary and secondary education).

These comparisons are based on purchasing power parities (PPPs) for GDP, not on market exchange rates. Therefore, they reflect the amount of a national currency required to produce the same basket of goods and services in a given country as produced by the United States in USD.

### Expenditure per student on core education services

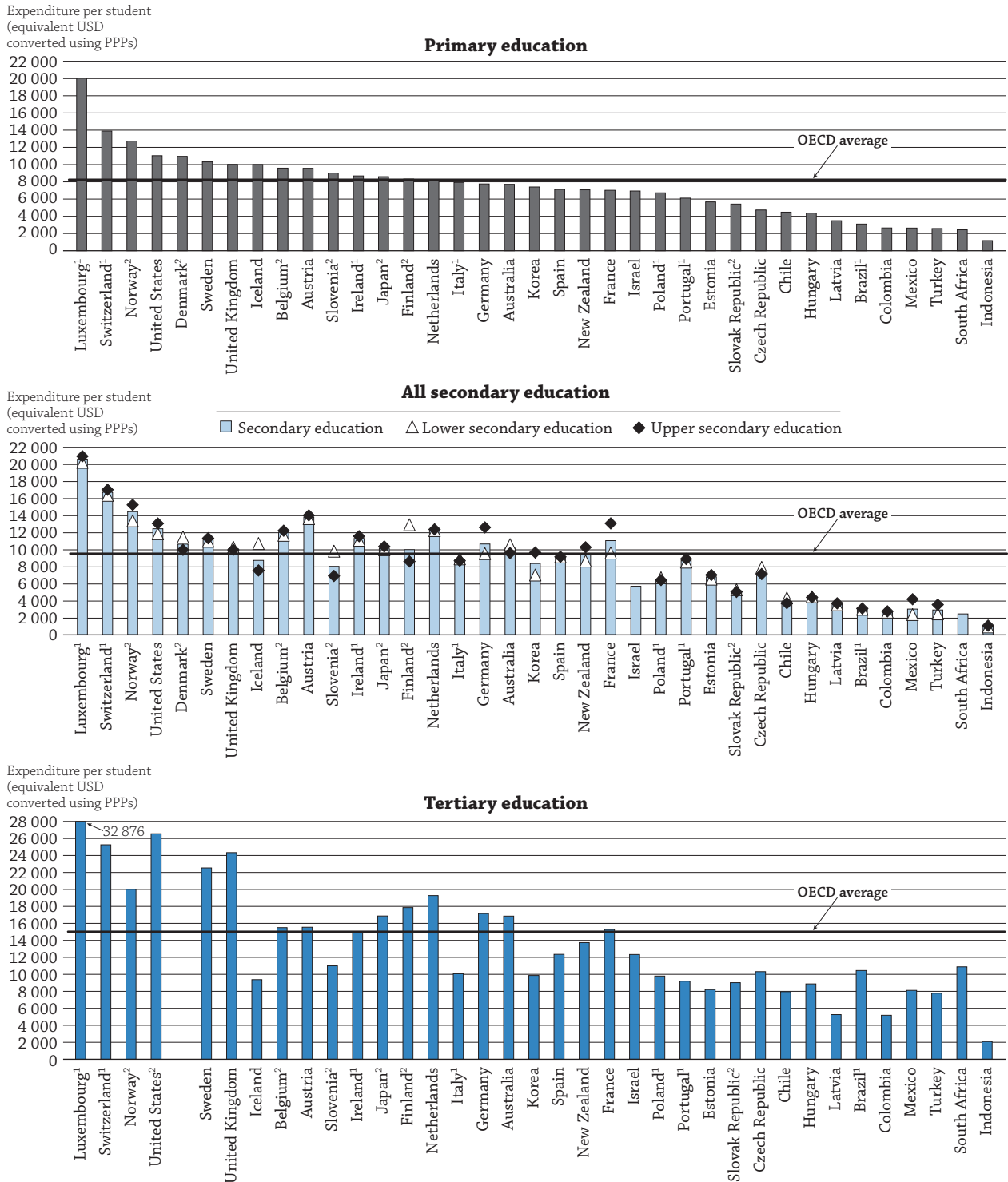
On average across OECD countries, expenditure on core education services represents 84% of total expenditure per student from primary through tertiary education, and exceeds 90% in Ireland, Luxembourg, Mexico and Poland. In 4 of the 20 countries for which data are available – France, Hungary, the Slovak Republic and Sweden – core educational services account for less than 80% of expenditure per student. Annual expenditure on R&D and ancillary services influence the ranking of countries for all services combined. However, this overall picture masks large variations among the levels of education (Table B1.2).

At the primary, secondary and post-secondary non-tertiary levels, expenditure is dominated by spending on core education services. On average, OECD countries for which data are available spend 90% of the total expenditure per student (or USD 8 080) on core educational services. In 11 of the 26 countries for which data are available, ancillary services provided by these institutions account for less than 5% of the total expenditure per student. The proportion of total expenditure per student devoted to ancillary services exceeds 10% in Finland, France, Hungary, Korea, the Slovak Republic and Sweden (Table B1.2).

Greater differences are seen at the tertiary level, partly because R&D expenditure can account for a significant proportion of spending on education. The OECD countries in which most R&D is performed in tertiary educational institutions (e.g. Portugal and Switzerland, and Sweden for publicly funded R&D) may report higher expenditure per student on educational institutions than those in which a large proportion of R&D is performed in other public institutions or in industry.

**Chart B1.2. Annual expenditure per student by educational institutions for all services, by level of education (2012)**

*Expenditure on core, ancillary services and R&D, in equivalent USD converted using PPPs, based on full-time equivalents*



1. Public institutions only (for Italy, except in tertiary education; for Luxembourg, at tertiary level only).

2. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

Countries are ranked in descending order of expenditure on educational institutions per student in primary education.

Source: OECD, Table B1.1a. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

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Excluding R&D activities and ancillary services (peripheral services, such as student welfare services), expenditure on core education services in tertiary institutions is, on average across OECD countries, USD 9 782 per student. It ranges from USD 5 000 or less in Estonia, Latvia, Portugal and the Slovak Republic to more than USD 10 000 in Austria, Canada, Finland, Ireland, the Netherlands, Norway, Sweden and the United Kingdom, and more than USD 20 000 in the United States (Table B1.2).

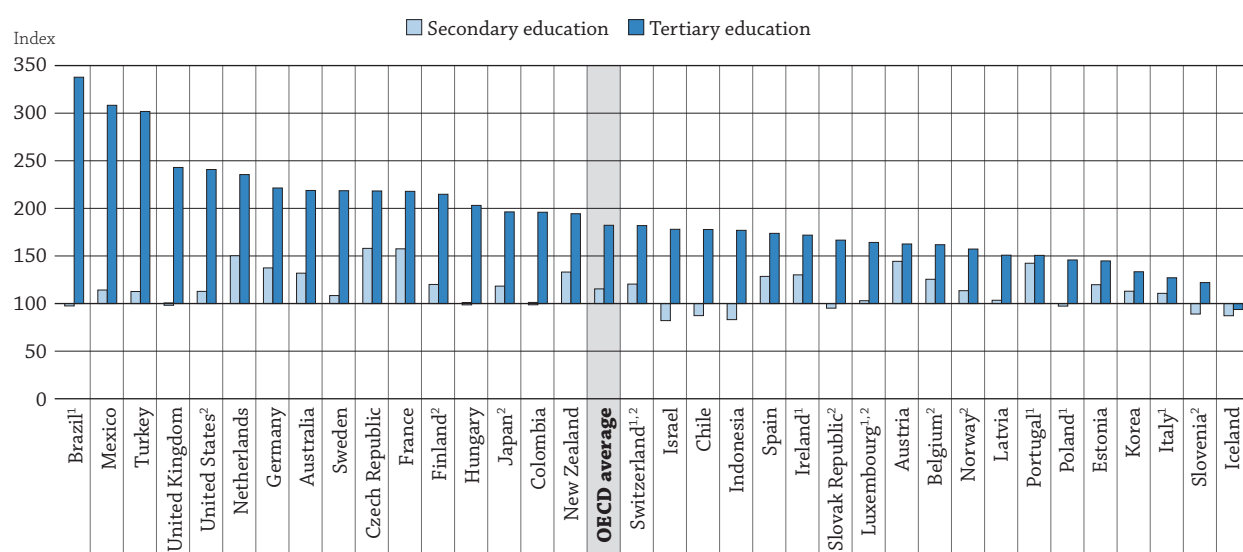
On average across OECD countries, expenditure on R&D and ancillary services at the tertiary level represents 32% and 5%, respectively, of all expenditure per student by tertiary institutions. In 10 of the 23 OECD countries for which data on R&D and ancillary services are available separately from total expenditure – Australia, Estonia, Germany, Israel, Italy, Norway, Portugal, the Slovak Republic, Sweden and Switzerland – expenditure on R&D and ancillary services represents at least 40% of total tertiary expenditure per student by educational institutions. This can translate into significant amounts: in Australia, Germany, Norway, Sweden and Switzerland, expenditure for R&D and ancillary services amounts to more than USD 6 000 per student. This is also the case for Canada, Finland, the Netherlands, the United Kingdom and the United States, where expenditure for R&D and ancillary services represent a smaller share of expenditure (Table B1.2).

### Expenditure per student by educational institutions at different levels of education

Expenditure per student by educational institutions rises with the level of education in almost all countries, but the size of the differentials varies markedly (Table B1.1a and Chart B1.3). Expenditure on secondary education is 1.2 times greater than expenditure on primary education, on average. This ratio reaches or exceeds 1.5 in the Czech Republic, France and the Netherlands largely because of the concurrent increase in the number of instructional hours for students and significant decrease in the number of teachers' teaching hours between primary and secondary education, as compared to the OECD average. The ratio may also be greater due to large enrolments in vocational programmes, as is observed in the Netherlands (see below). In these countries (except the Czech Republic), teachers' salaries are also lower in primary education compared to lower secondary education (see Indicators B7, D1 and D4).

**Chart B1.3. Expenditure per student by educational institutions for all services, at secondary and tertiary levels of education relative to primary education (2012)**

Primary education = 100



**Notes:** A ratio of 300 for tertiary education means that expenditure per tertiary student by educational institutions is three times the expenditure per primary student by educational institutions.

A ratio of 50 for secondary education means that expenditure per secondary student by educational institutions is half the expenditure per primary student by educational institutions.

1. Public institutions only.

2. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

Countries are ranked in descending order of expenditure per student by educational institutions in tertiary education relative to primary education.

**Source:** OECD, Table B1.1a. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

**StatLink** <http://dx.doi.org/10.1787/888933283917>

Educational institutions in OECD countries spend an average of 1.8 times more per tertiary student than per primary student, but spending patterns vary widely, mainly because education policies vary more at the tertiary level (see Indicator B5). For example, Estonia, Iceland, Italy, Korea, Poland and Slovenia spend less than 1.5 times more on a tertiary student than on a primary student, but Brazil, Mexico and Turkey spend three times as much, and South Africa four times as much (Table B1.1a and Chart B1.3).

### **Differences in expenditure per student between general and vocational programmes**

On average across the 23 OECD countries for which data are available, only USD 328 more is spent per student in vocational than in general programmes at upper secondary and post-secondary non-tertiary education, but this masks large differences in expenditure per student within countries. The difference is less than USD 100 in Chile and Latvia, but exceeds USD 6 000 in three countries, with higher expenditure per student in vocational than in general programmes in Israel, and higher expenditure per student in general than in vocational programmes in Slovenia and Switzerland. Countries with large enrolments in dual-system apprenticeship programmes at the upper secondary level (e.g. Austria, Finland, Germany, Luxembourg and the Netherlands) tend to have higher expenditure per student in vocational programmes than in general programmes. The difference is USD 627 in Austria, USD 1 350 in Finland, USD 2 640 in Germany, USD 2 439 in Luxembourg and USD 3 146 in the Netherlands. Exceptions to this pattern are Australia, Belgium, Chile, Hungary, Slovenia, Switzerland and the United Kingdom, where expenditure per student enrolled in a general programme is higher than expenditure per student in a vocational programme. The underestimation of the expenditure made by private enterprises on dual vocational programmes can partly explain these differences (Table B1.6, and see Table C1.3 and Box B3.1). However, other countries with smaller proportions of students in vocational programmes also have much higher expenditure per student in vocational than in general programmes (for example, Israel spends USD 6 167 more per vocational than per general student, and Spain spends USD 2 106 more) (Table B1.6).

### **Expenditure per student by educational institutions relative to per capita GDP**

Since access to education is universal (and usually compulsory) at the lower levels of schooling in most OECD countries, spending per student by educational institutions at those levels can be interpreted as the resources spent on the school-age population relative to a country's ability to pay. At higher levels of education, this measure is more difficult to interpret because student enrolments vary sharply among countries. At the tertiary level, for example, OECD countries may rank relatively high on this measure if a large proportion of their wealth is spent on educating a relatively small number of students.

In OECD countries, expenditure per student by educational institutions averages 22% of per capita GDP at the primary level, 25% at the secondary level, and 40% at the tertiary level. Overall, from primary to tertiary levels of education, expenditure per student averages 27% of per capita GDP in OECD countries (Table B1.4).

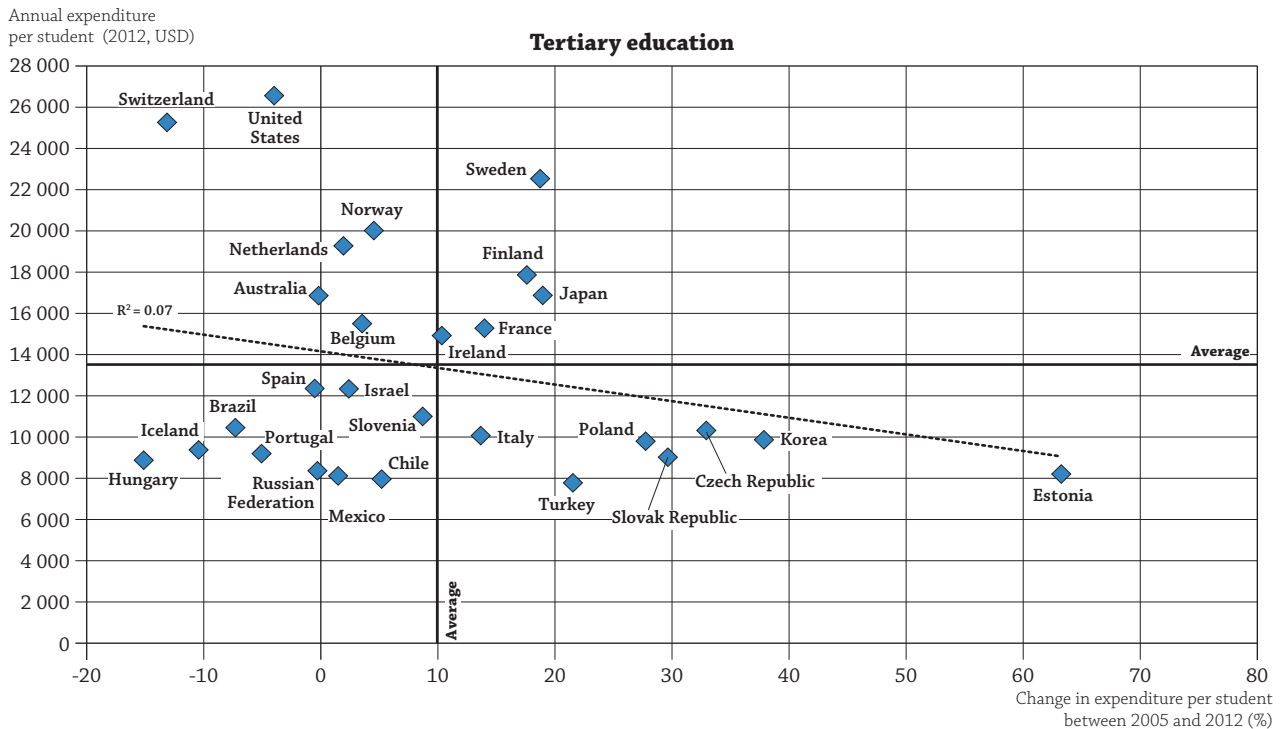
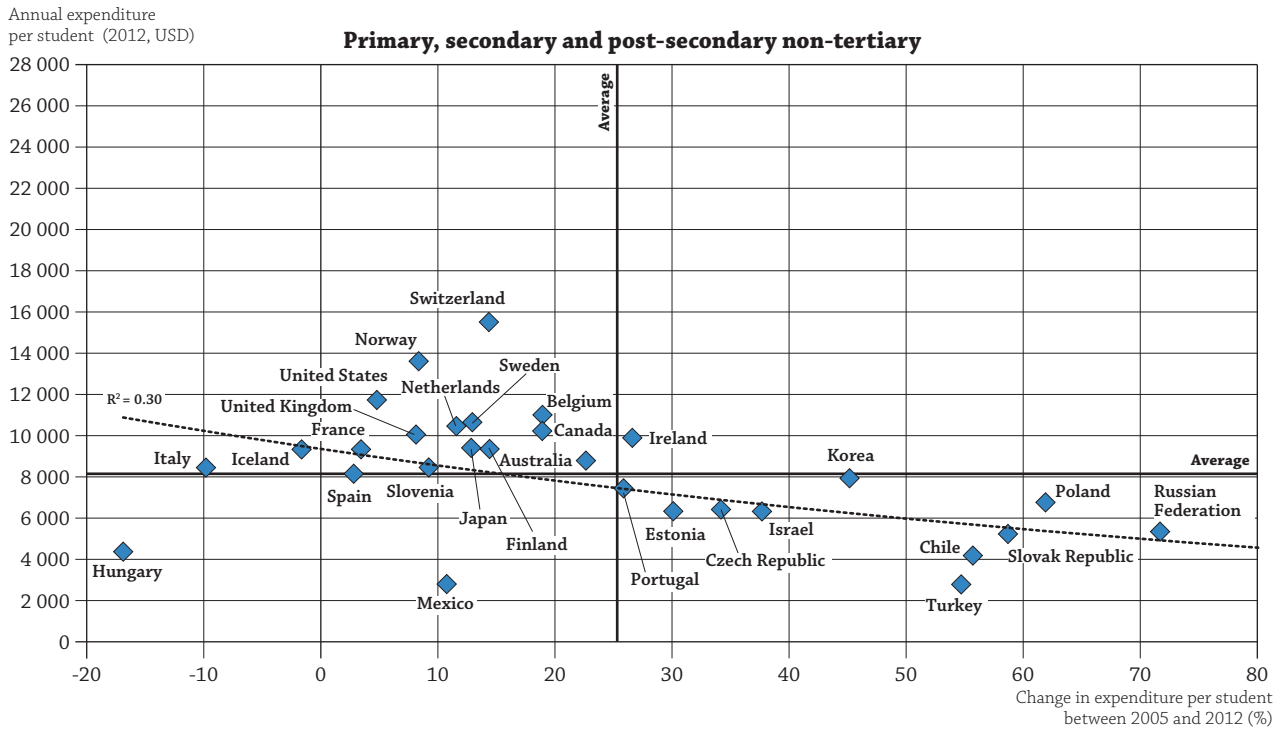
Countries with low levels of expenditure per student may nonetheless show distributions of investment relative to per capita GDP that are similar to those of countries with a high level of spending per student. For example, Korea and Portugal – countries with below-OECD-average expenditure per student by educational institutions at the secondary level and below-OECD-average per capita GDP – spend more per student relative to per capita GDP than the OECD average.

The relationship between per capita GDP and expenditure per student by educational institutions is difficult to interpret. However, there is a clear positive relationship between the two at both the primary and secondary levels of education – in other words, poorer countries tend to spend less per student than richer ones. Although the relationship is generally positive at these levels, there are variations, even among countries with similar levels of per capita GDP, and especially those in which per capita GDP exceeds USD 30 000. Ireland and Austria, for example, have similar levels of per capita GDP (see Table X2.1 in Annex 2) but spend very different proportions of it on primary and secondary education. In Ireland, the proportions are 19% at the primary level and 25% at the secondary level (below or at the OECD averages of 22% and 25%, respectively), while in Austria, the proportions are 21% and 31%, respectively, and are among the largest at the secondary level (Table B1.4 and Chart B1.7, available on line).

There is more variation in spending at the tertiary level, and the relationship between countries' relative wealth and their expenditure levels varies as well. Canada, Sweden, the United Kingdom and the United States spend more than 50% of per capita GDP on each tertiary student – among the largest proportions after Brazil and South Africa (Table B1.4 and Chart B1.7, available on line). Brazil spends the equivalent of 83% of per capita GDP on each tertiary student; however, tertiary students represent only 5% of students enrolled in all levels of education combined (Table B1.7, available on line).

**Chart B1.4. Annual expenditure per student by educational institutions in 2012 related to change since 2005, by level of education**  
*In equivalent USD converted using PPPs, based on full-time equivalents*

B1



**Notes:** Average values refer to countries with available data for both 2005 and 2012. At the primary, secondary, and post-secondary non-tertiary levels, Brazil does not appear in the chart as expenditure per student increased by more than 110% between 2005 and 2012.

**Source:** OECD. Tables B1.2, B1.5a and B1.5b. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

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## Change in expenditure per student by educational institutions between 2000 and 2012

Changes in expenditure by educational institutions largely reflect changes in the size of the school-age population and in teachers' salaries. These tend to rise over time in real terms: teachers' salaries, the main component of costs, have increased in the majority of countries during the past decade (see Indicator D3). The size of the school-age population influences both enrolment levels and the amount of resources and organisational effort a country must invest in its education system. The larger this population, the greater the potential demand for education services. Change in expenditure per student over years may also vary between levels of education within countries, as both enrolment and expenditure may follow different trends at different levels of education. At the tertiary level, compared to other levels of education, expenditure per student decreased in more countries between 2005 and 2012 (Tables B1.5a and b, and Chart B1.4).

Expenditure per primary, secondary and post-secondary non-tertiary student by educational institutions increased in every country except Italy, and by an average of more than 43% between 2000 and 2012, a time during which student enrolment at these levels was relatively stable. In most countries, the increase was slightly smaller over the period 2000-05 than over the period 2005-12, as a result of the combination of a larger increase in expenditure with a smaller decrease in student numbers in the former than in the latter period.

Between 2005 and 2012, in 23 of the 30 countries for which data are available, expenditure per primary, secondary and post-secondary non-tertiary student by educational institutions increased by at least 10%. The increase exceeded 50% in Brazil, Chile, Poland, the Russian Federation, the Slovak Republic and Turkey. By contrast, in France, Spain and the United States this expenditure increased by only 5% or less. Only Hungary, Iceland and Italy showed a decrease in expenditure per primary, secondary and post-secondary non-tertiary student during this period (Table B1.5a).

In Brazil, Chile, Poland, the Russian Federation, the Slovak Republic and Turkey, increases in expenditure per student over 2005-12 are among the largest, but these countries were still among those with the lowest expenditure per student in 2012. The correlation between the level of expenditure per student and its variation over time is weak. For example, Chile and Hungary, with similar levels of expenditure per student in 2012, did not increase expenditure per student in similar ways. Expenditure per student decreased in Hungary over the period as a result of a drop in both expenditure and enrolment (with a larger decrease in expenditure than in student numbers). In Chile, enrolments decreased as much as in Hungary, but expenditure increased significantly over the period (Table B1.5a and Chart B1.4).

Since the beginning of the economic crisis in 2008, however, expenditure per primary, secondary and post-secondary non-tertiary student decreased in a few countries, namely Estonia, Hungary, Iceland, Italy, Slovenia and Spain. In all these countries, this trend resulted from a decrease in expenditure (combined with a smaller decrease in enrolment or, in Spain, with an increase in enrolment). In other countries, expenditure per student increased as in most of them, expenditure continued to increase even as enrolments dropped (except in Australia, Ireland, Israel, Mexico, Norway, Turkey and the United Kingdom, where enrolments increased). This demonstrates that, in most countries, the global economic crisis had not yet affected the overall investment in education (Chart B1.5).

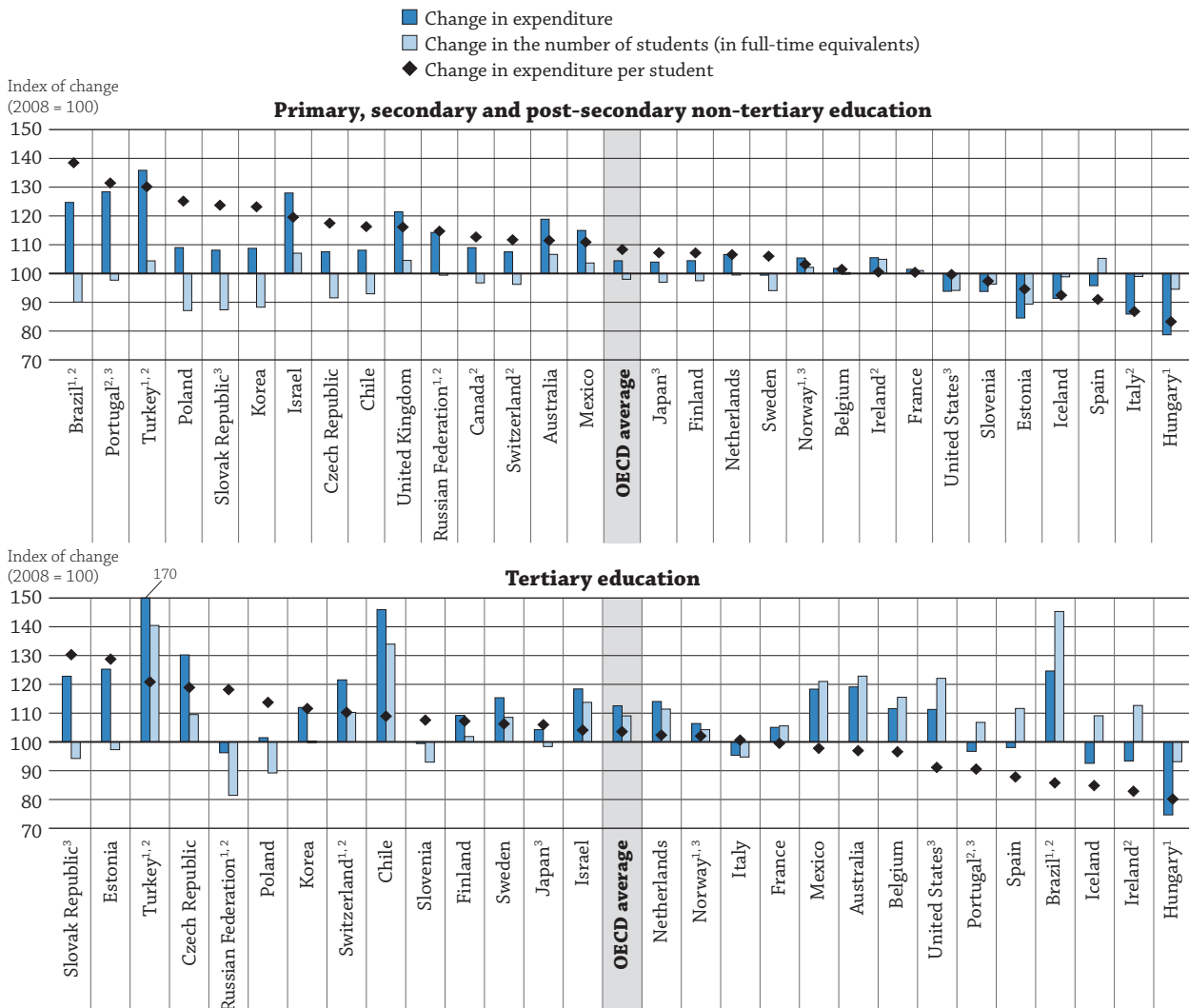
The pattern is different at the tertiary level. Spending per student increased between 2000 and 2012 in most countries, except in Brazil, Chile, Hungary, Iceland, Ireland, Israel and Switzerland, where expenditure did not keep up with expanding enrolments. On average across OECD countries, expenditure per tertiary student by educational institutions increased by nearly 4% between 2000 and 2005 and by 11% between 2005 and 2012.

Between 2005 and 2012, expenditure per tertiary student increased in most countries. The increase reached 38% in Korea and 63% in Estonia as a result of a large increase in expenditure combined with constant enrolment. By contrast, over this period, expenditure per student decreased in a quarter of countries (7 of 28 countries with available data), particularly in Hungary, Iceland and Switzerland (by more than 10%) and to a lesser extent in Brazil, Portugal, Spain and the United States. In Hungary, this resulted from a larger decrease in expenditure than in student numbers; whereas in the other countries, the decline was the result of a rapid increase in the number of tertiary students (Table B1.5b and Chart B1.4).

Since the beginning of the economic crisis in 2008, expenditure on tertiary institutions has decreased in 7 of the 32 countries with available data: Hungary, Iceland, Ireland, Italy, Portugal, the Russian Federation and Spain. This led to a drop in expenditure per student in all of these countries except Italy and the Russian Federation, where tertiary enrolment fell even faster. Globally, expenditure per student decreased in a third of countries between 2008 and 2012, mainly as enrolment increased faster than expenditure (Chart B1.5).



**Chart B1.5. Changes in the number of students, expenditure on educational institutions and expenditure per student, by level of education (2008, 2012)**  
 Index of change between 2008 and 2012 (2008 = 100, 2012 constant prices)



1. Public expenditure only.  
 2. Public institutions only.  
 3. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.  
 Countries are ranked in descending order of change in expenditure per student by educational institutions.  
 Source: OECD, Tables B1.5a and B1.5b. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).  
 StatLink <http://dx.doi.org/10.1787/888933283935>

**Definitions**

**Ancillary services** are services provided by educational institutions that are peripheral to the main educational mission. The main component of ancillary services is student welfare services. In primary, secondary and postsecondary non-tertiary education, student welfare services include meals, school health services and transportation to and from school. At the tertiary level, they include residence halls (dormitories), dining halls and health care.

**Core educational services** are directly related to instruction in educational institutions, including teachers' salaries, construction and maintenance of school buildings, teaching materials, books and administration of schools.

**Research and development (R&D)** includes research performed at universities and other tertiary educational institutions, regardless of whether the research is financed from general institutional funds or through separate grants or contracts from public or private sponsors.

## Methodology

Data refer to the financial year 2012 and are based on the UOE data collection on education statistics administered by the OECD in 2014 (for details see Annex 3 at [www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

Tables B1.5a and b show the changes in expenditure per student by educational institutions between the financial years 2000, 2005, 2008, 2010, 2011 and 2012. OECD countries were asked to collect 2000, 2005, 2008, 2010 and 2011 data according to the definitions and coverage of UOE 2014 data collection. All expenditure data and GDP information for 2000, 2005, 2008, 2010 and 2011 are adjusted to 2012 prices using the GDP price deflator.

The indicator shows direct public and private expenditure by educational institutions in relation to the number of full-time equivalent students enrolled. Public subsidies for students' living expenses outside educational institutions have been excluded to ensure international comparability.

**Core educational services** are estimated as the residual of all expenditure, that is, total expenditure on educational institutions net of expenditure on R&D and ancillary services. The classification of R&D expenditure is based on data collected from the institutions carrying out R&D, rather than on the sources of funds.

**Expenditure per student by educational institutions** at a particular level of education is calculated by dividing total expenditure by educational institutions at that level by the corresponding full-time equivalent enrolment. Only educational institutions and programmes for which both enrolment and expenditure data are available are taken into account. Expenditure in national currency is converted into equivalent USD by dividing the national currency figure by the purchasing power parity (PPP) index for GDP. The PPP exchange rate is used because the market exchange rate is affected by many factors (interest rates, trade policies, expectations of economic growth, etc.) that have little to do with current relative domestic purchasing power in different OECD countries (see Annex 2 for further details).

Expenditure data for students in private educational institutions are not available for certain countries, and some other countries provide incomplete data on independent private institutions. Where this is the case, only expenditure on public and government-dependent private institutions has been taken into account.

**Expenditure per student by educational institutions relative to per capita GDP** is calculated by expressing expenditure per student by educational institutions in units of national currency as a percentage of per capita GDP, also in national currency. In cases where the educational expenditure data and the GDP data pertain to different reference periods, the expenditure data are adjusted to the same reference period as the GDP data, using inflation rates for the OECD country in question (see Annex 2).

**Full-time equivalent student:** The ranking of OECD countries by annual expenditure on educational services per student is affected by differences in how countries define full-time, part-time and full-time equivalent enrolment. Some OECD countries count every participant at the tertiary level as a full-time student, while others determine a student's intensity of participation by the credits that he/she obtains for successful completion of specific course units during a specified reference period. OECD countries that can accurately account for part-time enrolment have higher apparent expenditure per full-time equivalent student by educational institutions than OECD countries that cannot differentiate among the different types of student attendance.

### Note regarding data from Israel

The statistical data for Israel are supplied by and are under the responsibility of the relevant Israeli authorities. The use of such data by the OECD is without prejudice to the status of the Golan Heights, East Jerusalem and Israeli settlements in the West Bank under the terms of international law.

## Indicator B1 Tables


StatLink  <http://dx.doi.org/10.1787/888933285349>

Table B1.1a	Annual expenditure per student by educational institutions for all services (2012)
<b>WEB</b> Table B1.1b	<b>Annual expenditure per student by educational institutions for core services (2012)</b>
Table B1.2	Annual expenditure per student by educational institutions for core services, ancillary services and R&D (2012)

...

<b>WEB</b> Table B1.3	<b>Cumulative expenditure per student by educational institutions for all services over the theoretical duration of primary and secondary studies (2012)</b>
Table B1.4	<b>Annual expenditure per student by educational institutions for all services, relative to per capita GDP (2012)</b>
Table B1.5a	<b>Change in expenditure per student by educational institutions for all services, relative to different factors, at the primary, secondary and post-secondary non-tertiary levels of education (2000, 2005, 2008, 2010, 2011, 2012)</b>
Table B1.5b	<b>Change in expenditure per student by tertiary education institutions for all services, relative to different factors (2000, 2005, 2008, 2010, 2011, 2012)</b>
Table B1.6	<b>Annual expenditure per student by secondary educational institutions for all services, by type of programme (2012)</b>
<b>WEB</b> Table B1.7	<b>Percentage of expenditure by educational institutions compared to the proportion of students enrolled at each level of education (2012)</b>

### Additional material available on line only

StatLink  <http://dx.doi.org/10.1787/888933285349>

<b>WEB</b> Chart B1.6	<b>Cumulative expenditure per student by educational institutions over the theoretical duration of primary and secondary studies (2012)</b>
<b>WEB</b> Chart B1.7	<b>Annual expenditure per student by educational institutions relative to per capita GDP (2012)</b>

Cut-off date for the data: 23 October 2015. Updates can be found on line at <http://dx.doi.org/10.1787/eag-data-en>.

Table B1.1a. **Annual expenditure per student by educational institutions for all services (2012)**  
*In equivalent USD converted using PPPs for GDP, by level of education, based on full-time equivalents*

B1

	Primary	Secondary			Post-secondary non-tertiary	Tertiary (including R&D activities)			All tertiary excluding R&D activities	Primary to tertiary (including R&D activities and undistributed programmes)
		Lower secondary	Upper secondary	All secondary		Short-cycle tertiary	Bachelor's, master's, doctoral or equivalent level	All tertiary		
		(1)	(2)	(3)		(4)	(5)	(6)		
<b>OECD</b>										
Australia	7 705	10 574	9 581	10 165	6 379	8 267	18 795	16 859	10 455	<b>10 347</b>
Austria	9 563	13 632	14 013	13 806	5 212	15 071	15 641	15 549	11 616	<b>13 189</b>
Belgium	9 581	11 670	12 210 <sup>d</sup>	12 025 <sup>d</sup>	x(3)	8 212	15 785	15 503	10 156	<b>12 135</b>
Canada <sup>1, 2</sup>	9 680 <sup>d</sup>	x(1)	11 695	m	m	15 348	25 525	22 006	15 788	<b>m</b>
Chile <sup>3</sup>	4 476	4 312	3 706	3 909	a	4 186	9 409	7 960	7 600	<b>5 235</b>
Czech Republic	4 728	7 902	7 119	7 469	2 445	16 645	10 304	10 319	6 807	<b>7 684</b>
Denmark	10 953	11 460	9 959	10 632	a	m	m	m	m	<b>m</b>
Estonia	5 668	6 524	7 013	6 791	7 478	a	8 206	8 206	4 690	<b>6 878</b>
Finland	8 316	12 909	8 599 <sup>d</sup>	9 985 <sup>d</sup>	x(3)	a	17 863	17 863	10 728	<b>11 030</b>
France	7 013	9 588	13 070	11 046	m	12 346	16 279	15 281	10 361	<b>10 450</b>
Germany	7 749	9 521	12 599	10 650	10 041	8 265	17 159	17 157	10 025	<b>11 363</b>
Greece	m	m	m	m	m	m	m	m	m	<b>m</b>
Hungary	4 370	4 459	4 386	4 419	3 698	2 897	9 658	8 876	7 405	<b>5 564</b>
Iceland	10 003	10 706	7 541	8 724	11 140	9 665	9 373	9 377	m	<b>10 287</b>
Ireland <sup>2</sup>	8 681	11 087	11 564	11 298	12 856	x(8)	x(8)	14 922	11 418	<b>10 740</b>
Israel	6 931	x(4)	x(4)	5 689	2 326	6 366	13 777	12 338	7 710	<b>7 903</b>
Italy <sup>2</sup>	7 924	8 905	8 684	8 774	m	m	10 071	10 071	6 369	<b>8 744</b>
Japan	8 595	9 976	10 360 <sup>d</sup>	10 170 <sup>d</sup>	x(3, 6, 7)	10 532 <sup>d</sup>	18 557 <sup>d</sup>	16 872 <sup>d</sup>	m	<b>11 671</b>
Korea	7 395	7 008	9 651	8 355	m	5 540	11 173	9 866	8 026	<b>9 569</b>
Luxembourg <sup>2, 4</sup>	20 020	20 247	20 962	20 617	1 257	3 749	34 739	32 876	21 358	<b>22 545</b>
Mexico	2 632	2 367	4 160	3 007	a	x(8)	x(8)	8 115	6 647	<b>3 509</b>
Netherlands	8 185	12 227	12 368	12 296	11 554	11 580	19 305	19 276	12 505	<b>12 211</b>
New Zealand	7 069	8 644	10 262	9 409	9 542	10 289	14 543	13 740	10 841	<b>9 443</b>
Norway	12 728	13 373	15 248 <sup>d</sup>	14 450 <sup>d</sup>	x(3)	x(3)	20 016	20 016	12 010	<b>15 497</b>
Poland <sup>2</sup>	6 721	6 682	6 419	6 540	m	8 229	9 811	9 799	7 692	<b>7 398</b>
Portugal <sup>2</sup>	6 105	8 524	8 888 <sup>d</sup>	8 691 <sup>d</sup>	x(3, 7)	a	9 196 <sup>d</sup>	9 196 <sup>d</sup>	4 917	<b>7 952</b>
Slovak Republic	5 415	5 283	5 027 <sup>d</sup>	5 152 <sup>d</sup>	x(3)	x(3)	9 022	9 022	6 191	<b>6 072</b>
Slovenia	9 015	9 802	6 898 <sup>d</sup>	8 022 <sup>d</sup>	x(3)	6 874	11 615	11 002	8 888	<b>9 031</b>
Spain	7 111	9 137	9 145 <sup>d</sup>	9 141 <sup>d</sup>	x(3)	9 394	13 040	12 356	8 983	<b>9 040</b>
Sweden	10 312	10 966	11 329	11 177	3 610	5 897	24 025	22 534	10 589	<b>12 742</b>
Switzerland <sup>2</sup>	13 889	16 370	17 024 <sup>d</sup>	16 731 <sup>d</sup>	x(3)	x(8)	x(8)	25 264	11 632	<b>17 485</b>
Turkey	2 577	2 448	3 524	2 904	a	x(8)	x(8)	7 779	5 557	<b>3 514</b>
United Kingdom	10 017	10 271	9 963	10 085	a	x(8)	x(8)	24 338	18 593	<b>12 084</b>
United States	11 030	11 856	13 059	12 442	x(8)	x(8)	x(8)	26 562 <sup>d</sup>	23 706	<b>15 494</b>
<b>OECD average</b>	<b>8 247</b>	<b>9 627</b>	<b>9 876</b>	<b>9 518</b>	<b>6 734</b>	<b>8 968</b>	<b>15 111</b>	<b>15 028</b>	<b>10 309</b>	<b>10 220</b>
<b>EU21 average</b>	<b>8 372</b>	<b>10 040</b>	<b>10 011</b>	<b>9 931</b>	<b>6 461</b>	<b>9 097</b>	<b>14 807</b>	<b>14 955</b>	<b>9 963</b>	<b>10 361</b>
<b>Partners</b>										
Argentina	m	m	m	m	a	m	m	m	m	<b>m</b>
Brazil <sup>2</sup>	3 095	2 981	3 078	3 020	a	x(8)	x(8)	10 455	9 595	<b>3 441</b>
China	m	m	m	m	m	m	m	m	m	<b>m</b>
Colombia <sup>3</sup>	2 645	2 651	2 742 <sup>d</sup>	2 677 <sup>d</sup>	x(3)	x(8)	x(8)	5 183	m	<b>3 291</b>
India	m	m	m	m	m	m	m	m	m	<b>m</b>
Indonesia <sup>3</sup>	1 180	915	1 067	981	a	x(8)	x(8)	2 089	m	<b>1 397</b>
Latvia	3 489	3 515	3 685	3 610	4 153	5 091	5 290	5 262	4 303	<b>3 983</b>
Russian Federation	x(4)	x(4)	x(4)	5 345 <sup>d</sup>	x(4)	5 183	9 115	8 363	7 641	<b>6 190</b>
Saudi Arabia	m	m	m	m	m	m	m	m	m	<b>m</b>
South Africa <sup>2</sup>	2 431	x(4)	x(4)	2 440	5 188	x(8)	x(8)	10 885	m	<b>3 633</b>
<b>G20 average</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>

Note: Data on early childhood education is available in Indicator C2.

1. Year of reference 2011.


2. Public institutions only (for Canada and Luxembourg, in tertiary education only; for Italy, except in tertiary education).

3. Year of reference 2013.

4. Pre-primary and primary education include reimbursements from local authorities for previous years.

Source: OECD, Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa: UNESCO Institute for Statistics. Latvia: Eurostat. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.

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**Table B1.2. Annual expenditure per student by educational institutions for core services, ancillary services and R&D (2012)**
*In equivalent USD converted using PPPs for GDP, by level of education and type of service, based on full-time equivalents*

	Primary, secondary and post-secondary non-tertiary			Tertiary				Primary to tertiary (including undistributed programmes)			
	Educational core services	Ancillary services (transport, meals, housing provided by institutions)	Total	Educational core services	Ancillary services (transport, meals, housing provided by institutions)	R & D	Total	Educational core services	Ancillary services (transport, meals, housing provided by institutions)	R & D	Total
<b>OECD</b>											
Australia	8 651	139	<b>8 790</b>	9 956	499	6 403	<b>16 859</b>	8 903	209	1 235	<b>10 347</b>
Austria	11 563	601	<b>12 164</b>	11 533	84	3 932	<b>15 549</b>	11 554	445	1 191	<b>13 189</b>
Belgium	10 712	295	<b>11 007</b>	9 799	356	5 347	<b>15 503</b>	10 830	307	998	<b>12 135</b>
Canada <sup>1, 2, 3</sup>	9 723	503	<b>10 226</b>	14 652	1 136	6 218	<b>22 006</b>	m	m	m	<b>m</b>
Chile <sup>4</sup>	3 879	304	<b>4 183</b>	7 600 <sup>d</sup>	x(4)	360	<b>7 960</b>	5 134 <sup>d</sup>	x(8)	100	<b>5 235</b>
Czech Republic	6 015	404	<b>6 419</b>	6 734	74	3 512	<b>10 319</b>	6 499	323	862	<b>7 684</b>
Denmark	10 780	a	<b>10 780</b>	m	a	m	<b>m</b>	m	a	m	<b>m</b>
Estonia	6 315	18	<b>6 334</b>	4 284	406	3 517	<b>8 206</b>	5 775	126	977	<b>6 878</b>
Finland	8 365	988	<b>9 353</b>	10 728	0	7 136	<b>17 863</b>	8 831	793	1 406	<b>11 030</b>
France	8 039	1 298	<b>9 338</b>	9 502	859	4 920	<b>15 281</b>	8 313	1 216	921	<b>10 450</b>
Germany	9 583	261	<b>9 843</b>	9 179	846	7 132	<b>17 157</b>	9 695	367	1 301	<b>11 363</b>
Greece	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>
Hungary	3 898	474	<b>4 371</b>	5 651	1 754	1 471	<b>8 876</b>	4 180	1 103	281	<b>5 564</b>
Iceland	x(3)	x(3)	<b>9 333</b>	x(7)	x(7)	x(7)	<b>9 377</b>	x(11)	x(11)	x(11)	<b>10 287</b>
Ireland <sup>3</sup>	9 893	m	<b>9 893</b>	11 418	m	3 504	<b>14 922</b>	10 150	m	590	<b>10 740</b>
Israel	5 970	356	<b>6 325</b>	6 418	1 292	4 628	<b>12 338</b>	6 629	511	763	<b>7 903</b>
Italy <sup>3, 5</sup>	8 030	420	<b>8 450</b>	6 022	347	3 701	<b>10 071</b>	7 566	402	775	<b>8 744</b>
Japan <sup>1</sup>	x(3)	x(3)	<b>9 408</b>	x(7)	x(7)	x(7)	<b>16 872</b>	x(11)	x(11)	x(11)	<b>11 671</b>
Korea	7 093	841	<b>7 934</b>	7 943	83	1 840	<b>9 866</b>	8 359	604	606	<b>9 569</b>
Luxembourg <sup>3</sup>	18 810	1 342	<b>20 153</b>	20 623	x(4)	11 519	<b>32 876</b>	20 311	1 396	838	<b>22 545</b>
Mexico	2 801	m	<b>2 801</b>	6 647	m	1 468	<b>8 115</b>	3 354	m	155	<b>3 509</b>
Netherlands	10 464	0	<b>10 464</b>	12 505	0	6 771	<b>19 276</b>	10 868	0	1 342	<b>12 211</b>
New Zealand	x(3)	x(3)	<b>8 445</b>	x(7)	x(7)	2 900	<b>13 740</b>	x(11)	x(11)	547	<b>9 443</b>
Norway <sup>1</sup>	x(3)	x(3)	<b>13 611</b>	11 824	186	8 006	<b>20 016</b>	x(11)	x(11)	1 493	<b>15 497</b>
Poland <sup>3</sup>	6 585	178	<b>6 764</b>	7 433	259	2 107	<b>9 799</b>	6 763	195	440	<b>7 398</b>
Portugal <sup>1, 3</sup>	6 759	685	<b>7 444</b>	4 561	357	4 278	<b>9 196</b>	6 511	622	819	<b>7 952</b>
Slovak Republic <sup>1</sup>	4 439	792	<b>5 231</b>	4 412	1 778	2 832	<b>9 022</b>	4 579	975	519	<b>6 072</b>
Slovenia	7 860	598	<b>8 457</b>	8 692	196	2 114	<b>11 002</b>	8 049	507	475	<b>9 031</b>
Spain	7 616	537	<b>8 152</b>	8 435	548	3 372	<b>12 356</b>	7 789	539	712	<b>9 040</b>
Sweden	9 513	1 138	<b>10 652</b>	10 589	0	11 946	<b>22 534</b>	9 703	938	2 101	<b>12 742</b>
Switzerland <sup>3</sup>	x(3)	x(3)	<b>15 512</b>	11 632 <sup>d</sup>	x(4)	13 632	<b>25 264</b>	x(11)	x(11)	x(11)	<b>17 485</b>
Turkey	2 688	97	<b>2 784</b>	7 779	x(7)	2 221	<b>7 779</b>	x(11)	x(11)	x(11)	<b>3 514</b>
United Kingdom	9 434	605	<b>10 056</b>	16 692	1 900	5 746	<b>24 338</b>	10 465	789	830	<b>12 084</b>
United States <sup>1</sup>	10 769	963	<b>11 732</b>	20 423	3 282	2 856	<b>26 562</b>	13 218	1 551	725	<b>15 494</b>
<b>OECD average</b>	<b>8 080</b>	<b>554</b>	<b>8 982</b>	<b>9 782</b>	<b>706</b>	<b>4 846</b>	<b>15 028</b>	<b>8 561</b>	<b>633</b>	<b>852</b>	<b>10 220</b>
<b>EU21 average</b>	<b>8 734</b>	<b>591</b>	<b>9 266</b>	<b>9 410</b>	<b>574</b>	<b>4 992</b>	<b>14 955</b>	<b>8 865</b>	<b>614</b>	<b>915</b>	<b>10 361</b>
<b>Partners</b>											
Argentina	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>
Brazil <sup>3</sup>	x(3)	x(3)	<b>3 049</b>	9 595 <sup>d</sup>	x(4)	860	<b>10 455</b>	3 396 <sup>d</sup>	x(8)	46	<b>3 441</b>
China	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>
Colombia <sup>4</sup>	x(3)	x(3)	<b>2 661</b>	x(7)	x(7)	x(7)	<b>5 183</b>	x(11)	x(11)	x(11)	<b>3 291</b>
India	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>
Indonesia <sup>4</sup>	x(3)	x(3)	<b>1 096</b>	x(7)	x(7)	x(7)	<b>2 089</b>	x(11)	x(11)	x(11)	<b>1 397</b>
Latvia	x(3)	x(3)	<b>3 560</b>	4 303 <sup>d</sup>	x(4)	959	<b>5 262</b>	x(11)	x(11)	238	<b>3 983</b>
Russian Federation	x(3)	x(3)	<b>5 345</b>	x(7)	x(7)	721	<b>8 363</b>	x(11)	x(11)	202	<b>6 190</b>
Saudi Arabia	m	m	<b>m</b>	m	m	m	<b>m</b>	m	m	m	<b>m</b>
South Africa <sup>3</sup>	x(3)	x(3)	<b>2 494</b>	x(7)	x(7)	x(7)	<b>10 885</b>	x(11)	x(11)	x(11)	<b>3 633</b>
<b>G20 average</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>	<b>m</b>

1. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

2. Year of reference 2011.

3. Public institutions only (for Canada and Luxembourg, in tertiary education only; for Italy, except in tertiary education).

4. Year of reference 2013.

5. Excludes post-secondary non-tertiary education and short-cycle tertiary programmes.

 Source: OECD, Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa: UNESCO Institute for Statistics. Latvia: Eurostat. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.


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Table B1.4. **Annual expenditure per student by educational institutions for all services, relative to per capita GDP (2012)***In percentage of GDP per capita, by level of education, based on full-time equivalents*

B1

	Primary	Secondary			Post-secondary non-tertiary	Tertiary (including R&D activities)			All tertiary excluding R&D activities	Primary to tertiary (including R&D activities and undistributed programmes)
		Lower secondary	Upper secondary	All secondary		Short-cycle tertiary	Bachelor's, master's, doctoral or equivalent level	All tertiary		
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
<b>OECD</b>										
Australia	18	25	22	24	15	19	44	39	24	<b>24</b>
Austria	21	30	31	31	12	34	35	35	26	<b>29</b>
Belgium	23	28	29 <sup>d</sup>	29 <sup>d</sup>	x(3)	20	38	37	24	<b>29</b>
Canada <sup>1, 2</sup>	23 <sup>d</sup>	x(1)	27	m	m	36	60	52	37	<b>m</b>
Chile <sup>3</sup>	21	20	17	18	a	20	44	37	36	<b>25</b>
Czech Republic	16	28	25	26	9	58	36	36	24	<b>27</b>
Denmark	25	26	23	24	a	m	m	m	m	<b>m</b>
Estonia	23	26	28	28	30	a	33	33	19	<b>28</b>
Finland	21	32	21 <sup>d</sup>	25 <sup>d</sup>	x(3)	a	44	44	27	<b>27</b>
France	19	26	35	30	0	33	44	41	28	<b>28</b>
Germany	18	22	29	25	23	19	40	40	23	<b>27</b>
Greece	m	m	m	m	m	m	m	m	m	<b>m</b>
Hungary	19	20	20	20	16	13	43	39	33	<b>25</b>
Iceland	25	26	19	22	28	24	23	23	m	<b>25</b>
Ireland <sup>2</sup>	19	25	26	25	28	x(8)	x(8)	33	25	<b>24</b>
Israel	22	x(4)	x(4)	18	7	20	44	39	25	<b>25</b>
Italy <sup>2</sup>	22	25	25	25	m	m	29	29	18	<b>25</b>
Japan	24	28	29 <sup>d</sup>	28 <sup>d</sup>	x(3, 6, 7)	30 <sup>d</sup>	52 <sup>d</sup>	47 <sup>d</sup>	m	<b>33</b>
Korea	23	22	30	26	m	17	35	31	25	<b>30</b>
Luxembourg	22	22	23	22	1	4	38	36	23	<b>25</b>
Mexico	16	14	25	18	a	x(8)	x(8)	48	40	<b>21</b>
Netherlands	18	27	27	27	25	25	42	42	27	<b>27</b>
New Zealand	22	27	32	29	30	32	45	43	34	<b>29</b>
Norway	25	26	30 <sup>d</sup>	28 <sup>d</sup>	x(3)	x(3)	39	39	23	<b>30</b>
Poland <sup>2</sup>	29	29	28	29	m	36	43	43	34	<b>32</b>
Portugal <sup>2</sup>	22	31	33 <sup>d</sup>	32 <sup>d</sup>	x(3, 7)	a	34 <sup>d</sup>	34 <sup>d</sup>	18	<b>29</b>
Slovak Republic	21	21	20 <sup>d</sup>	20 <sup>d</sup>	x(3)	x(3)	35	35	24	<b>24</b>
Slovenia	32	34	24 <sup>d</sup>	28 <sup>d</sup>	x(3)	24	41	39	31	<b>32</b>
Spain	22	28	28 <sup>d</sup>	28 <sup>d</sup>	x(3)	29	40	38	27	<b>28</b>
Sweden	24	25	26	25	8	13	55	51	24	<b>29</b>
Switzerland <sup>2</sup>	25	29	31 <sup>d</sup>	30 <sup>d</sup>	x(3)	x(8)	x(8)	45	21	<b>31</b>
Turkey	14	14	20	16	a	x(8)	x(8)	43	m	<b>20</b>
United Kingdom	27	28	27	27	a	x(8)	x(8)	65	50	<b>33</b>
United States	22	24	26	25	x(8)	x(8)	x(8)	53 <sup>d</sup>	48	<b>31</b>
OECD average	22	25	26	25	17	25	41	40	28	<b>27</b>
EU21 average	22	27	26	26	15	26	39	39	27	<b>28</b>
<b>Partners</b>										
Argentina	m	m	m	m	a	m	m	m	m	<b>m</b>
Brazil <sup>2</sup>	25	24	24	24	a	x(8)	x(8)	83	76	<b>27</b>
China	m	m	m	m	m	m	m	m	m	<b>m</b>
Colombia <sup>3</sup>	22	22	23 <sup>d</sup>	22 <sup>d</sup>	x(3)	x(8)	x(8)	43	m	<b>27</b>
India	m	m	m	m	m	m	m	m	m	<b>m</b>
Indonesia <sup>3</sup>	12	9	11	10	a	x(8)	x(8)	21	m	<b>14</b>
Latvia	23	23	25	24	28	34	35	35	29	<b>27</b>
Russian Federation	x(4)	x(4)	x(4)	22 <sup>d</sup>	x(4)	22	38	35	32	<b>26</b>
Saudi Arabia	m	m	m	m	m	m	m	m	m	<b>m</b>
South Africa <sup>2</sup>	19	x(4)	x(4)	19	41	x(8)	x(8)	87	m	<b>29</b>
G20 average	m	m	m	m	m	m	m	m	m	<b>m</b>


1. Year of reference 2011.

2. Public institutions only (for Canada and Luxembourg, in tertiary education only; for Italy, except in tertiary education).

3. Year of reference 2013.

Sources: OECD, Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa: UNESCO Institute for Statistics. Latvia: Eurostat. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.

StatLink  <http://dx.doi.org/10.1787/888933285378>

**Table B1.5a. Change in expenditure per student by educational institutions for all services, relative to different factors, at the primary, secondary and post-secondary non-tertiary levels of education (2000, 2005, 2008, 2010, 2011, 2012)**
*Index of change (GDP deflator 2005 = 100, constant prices)*

	Primary, secondary and post-secondary non-tertiary														
	Change in expenditure (2005 = 100)					Change in the number of students (2005 = 100)					Change in expenditure per student (2005 = 100)				
	2000	2008	2010	2011	2012	2000	2008	2010	2011	2012	2000	2008	2010	2011	2012
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>OECD</b>															
Australia	83	110	133	130	130	93	100	101	103	106	89	110	131	126	123
Austria	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Belgium	m	113	112	113	115	91	96	95	96	96	m	117	117	118	119
Canada <sup>1, 2, 4</sup>	84	105	117	118	115	99	100	98	97	96	84	106	119	121	119
Chile <sup>3</sup>	96	129	126	147	140	99	96	93	91	90	97	134	135	162	156
Czech Republic	77	106	110	113	114	107	93	89	87	85	72	114	124	130	134
Denmark	86	99	108	100	81	95	m	105	111	m	90	m	103	90	m
Estonia	m	124	109	104	105	121	90	85	83	81	m	138	129	125	130
Finland	83	107	112	113	112	95	101	100	99	98	87	107	112	114	114
France	99	103	106	105	104	102	100	100	100	101	98	103	106	105	103
Germany	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Greece <sup>1</sup>	77	m	m	m	m	101	m	m	m	m	77	m	m	m	m
Hungary <sup>5</sup>	68	96	85	79	75	104	96	94	92	91	66	100	90	86	83
Iceland	73	108	96	99	98	94	101	101	101	100	77	106	95	98	98
Ireland <sup>4</sup>	69	131	140	138	139	97	104	108	109	109	71	126	129	127	127
Israel	99	120	130	144	154	94	104	108	111	112	106	115	120	130	138
Italy <sup>4, 6</sup>	96	104	97	93	90	99	100	100	101	99	98	104	97	92	90
Japan <sup>1</sup>	99	102	105	105	106	109	97	96	95	94	90	105	109	110	113
Korea	69	115	126	127	125	102	98	93	90	86	67	118	135	142	145
Luxembourg <sup>4, 5</sup>	m	m	105	101	96	m	m	m	m	m	m	m	m	m	m
Mexico	80	103	111	116	119	95	103	105	106	107	85	100	106	109	111
Netherlands	82	106	114	113	113	97	101	102	102	101	85	105	112	111	112
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Norway <sup>1, 5</sup>	87	107	113	112	112	95	102	102	102	104	92	105	111	109	108
Poland	90	114	122	120	125	110	88	83	80	77	82	129	147	149	162
Portugal <sup>1, 4</sup>	100	95	108	101	123	111	100	99	97	97	90	96	109	104	126
Slovak Republic <sup>1</sup>	74	115	135	125	125	108	90	84	82	79	68	128	159	154	159
Slovenia	m	104	103	101	98	m	93	90	90	89	m	112	114	113	109
Spain	92	115	119	116	110	107	102	105	107	107	86	113	113	109	103
Sweden	88	103	102	102	103	98	97	91	91	91	90	107	112	113	113
Switzerland <sup>4</sup>	87	103	107	109	110	100	100	98	97	97	86	102	109	112	114
Turkey <sup>4, 5</sup>	71	121	147	149	165	92	102	106	105	107	77	119	138	141	155
United Kingdom	m	99	106	109	112	113	99	100	102	104	m	100	106	107	108
United States <sup>1</sup>	86	111	109	107	104	98	106	100	100	99	88	105	110	107	105
OECD average	84	109	114	114	114	101	99	98	97	97	85	112	117	118	121
EU21 average	84	108	111	108	108	103	97	96	96	94	83	112	117	115	118
<b>Partners</b>															
Argentina	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Brazil <sup>4, 5</sup>	66	146	170	175	182	98	96	91	89	87	67	152	187	197	210
China	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Colombia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
India	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Latvia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Russian Federation <sup>4, 5</sup>	66	132	126	129	151	m	88	87	88	88	m	150	144	147	172
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
South Africa	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
G20 average	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m

1. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

2. Year of reference 2011 instead of 2012. Year of reference 2004 instead of 2005.

3. Year of reference 2013 instead of 2012. Year of reference 2006 instead of 2005.

4. Public institutions only.

5. Public expenditure only.

6. Excluding post-secondary non-tertiary education.

 Source: OECD. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

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Table B1.5b. **Change in expenditure per student by tertiary educational institutions for all services, relative to different factors (2000, 2005, 2008, 2010, 2011, 2012)***Index of change (GDP deflator 2005 = 100, constant prices)*

B1

	Tertiary														
	Change in expenditure (2005 = 100)					Change in the number of students (2005 = 100)					Change in expenditure per student (2005 = 100)				
	2000	2008	2010	2011	2012	2000	2008	2010	2011	2012	2000	2008	2010	2011	2012
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
<b>OECD</b>															
Australia	84	111	126	129	133	m	108	125	129	133	m	103	101	100	100
Austria	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Belgium	m	111	119	121	124	94	103	112	116	119	m	107	106	105	104
Canada <sup>1, 2</sup>	84	109	117	117	113	m	m	m	m	m	m	m	m	m	m
Chile <sup>3</sup>	84	128	170	184	187	73	133	161	166	178	115	97	106	111	105
Czech Republic	65	132	139	164	172	72	118	132	133	130	90	112	106	123	133
Denmark <sup>4</sup>	87	98	106	108	m	98	100	108	101	m	88	98	98	107	m
Estonia	m	126	136	157	158	85	99	100	101	97	m	127	135	156	163
Finland	88	108	116	120	118	95	98	99	100	100	92	110	117	121	118
France	93	113	118	119	119	95	99	102	103	104	98	115	116	116	114
Germany	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Greece <sup>1</sup>	42	m	m	m	m	68	m	m	m	m	62	m	m	m	m
Hungary <sup>4</sup>	81	106	96	112	79	64	100	88	94	93	126	106	109	119	85
Iceland	70	116	104	101	107	68	110	117	121	120	103	106	89	84	90
Ireland <sup>5</sup>	102	134	136	132	125	85	101	109	109	114	120	133	125	120	110
Israel	83	99	107	119	117	80	101	108	112	114	103	98	99	106	102
Italy	93	113	112	113	107	90	100	98	97	94	104	113	114	117	114
Japan <sup>1</sup>	94	109	110	115	114	99	98	96	97	96	95	112	114	119	119
Korea	79	127	137	144	142	93	103	102	103	103	84	124	135	140	138
Luxembourg	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Mexico	74	114	129	125	135	83	110	120	126	133	89	104	107	99	101
Netherlands	85	109	119	123	125	85	110	119	122	123	99	100	100	101	102
New Zealand	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Norway <sup>1, 4</sup>	83	102	105	106	108	88	99	106	109	104	95	102	100	97	105
Poland	58	111	119	107	113	60	99	95	93	88	97	112	124	115	128
Portugal <sup>1, 5</sup>	71	106	113	106	103	90	101	107	110	108	79	105	106	97	95
Slovak Republic <sup>1</sup>	67	123	128	141	152	71	124	124	121	117	94	99	103	117	130
Slovenia	m	103	108	112	103	m	102	104	102	95	m	101	104	110	109
Spain	87	119	127	124	117	107	105	111	114	117	81	113	114	108	99
Sweden	87	105	117	119	121	82	94	103	106	102	105	112	113	112	119
Switzerland <sup>4, 5</sup>	76	91	102	107	111	76	116	129	137	128	101	79	79	78	87
Turkey <sup>4, 5</sup>	77	114	144	167	193	72	113	134	153	159	107	101	108	110	122
United Kingdom	m	m	m	m	m	93	101	105	110	105	m	m	m	m	m
United States <sup>1</sup>	78	112	117	120	125	89	106	123	126	130	88	105	95	96	96
OECD average	80	113	121	126	127	84	105	112	115	115	97	107	108	110	111
EU21 average	79	114	119	124	122	84	103	107	108	107	95	110	112	115	115
<b>Partners</b>															
Argentina	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Brazil <sup>4, 5</sup>	79	119	148	155	149	70	110	125	150	160	112	108	119	104	93
China	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Colombia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
India	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Indonesia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Latvia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
Russian Federation <sup>4, 5</sup>	44	147	145	136	142	m	175	156	149	142	m	84	93	91	100
Saudi Arabia	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
South Africa	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m
G20 average	m	m	m	m	m	m	m	m	m	m	m	m	m	m	m

1. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

2. Year of reference 2011 instead of 2012. Year of reference 2004 instead of 2005.

3. Year of reference 2013 instead of 2012. Year of reference 2006 instead of 2005.

4. Public expenditure only.

5. Public institutions only.

Source: OECD. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

Please refer to the Reader's Guide for information concerning symbols for missing data and abbreviations.


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Table B1.6. **Annual expenditure per student by secondary educational institutions for all services, by type of programme (2012)***In equivalent USD converted using PPPs for GDP, by level of education, based on full-time equivalents*

	Lower secondary			Upper secondary and post-secondary non-tertiary		
	General programmes	Vocational programmes	All programmes	General programmes	Vocational programmes	All programmes
	(1)	(2)	(3)	(4)	(5)	(6)
<b>OECD</b>						
Australia	11 010	6 382	<b>10 574</b>	11 272	6 378	<b>9 076</b>
Austria	13 632	a	<b>13 632</b>	13 018	13 645	<b>13 416</b>
Belgium <sup>1</sup>	x(3)	x(3)	<b>11 670</b>	12 958	11 720	<b>12 210</b>
Canada <sup>1, 2, 3</sup>	m	m	<b>m</b>	x(6)	x(6)	<b>11 695</b>
Chile <sup>4</sup>	4 312	a	<b>4 312</b>	4 264	4 199	<b>4 244</b>
Czech Republic	7 906	6 991	<b>7 902</b>	5 958	7 392	<b>7 012</b>
Denmark	11 460	a	<b>11 460</b>	x(6)	x(6)	<b>9 959</b>
Estonia	6 592	a	<b>6 524</b>	6 800	7 436	<b>7 101</b>
Finland <sup>1</sup>	12 909	a	<b>12 909</b>	7 628	8 978	<b>8 599</b>
France	9 588	a	<b>9 588</b>	x(6)	x(6)	<b>12 962</b>
Germany	9 521	a	<b>9 521</b>	10 433	13 073	<b>12 009</b>
Greece	m	m	<b>m</b>	m	m	<b>m</b>
Hungary	4 471	2 490	<b>4 459</b>	4 346	4 245	<b>4 310</b>
Iceland	10 706	a	<b>10 706</b>	6 484	10 174	<b>7 648</b>
Ireland <sup>5</sup>	x(3)	x(3)	<b>11 087</b>	x(6)	x(6)	<b>12 098</b>
Israel	x(4)	x(5)	<b>x(6)</b>	4 525 <sup>d</sup>	10 692 <sup>d</sup>	<b>5 630<sup>d</sup></b>
Italy <sup>3, 5</sup>	8 877	13 297	<b>8 905</b>	x(6)	x(6)	<b>8 684</b>
Japan <sup>1</sup>	9 976	a	<b>9 976</b>	x(6)	x(6)	<b>10 360</b>
Korea	7 008	a	<b>7 008</b>	x(6)	x(6)	<b>9 651</b>
Luxembourg	20 247	a	<b>20 247</b>	18 791	21 230	<b>20 265</b>
Mexico	2 882	424	<b>2 367</b>	3 751	4 788	<b>4 160</b>
Netherlands	10 804	16 002	<b>12 227</b>	10 211	13 357	<b>12 366</b>
New Zealand	8 644	a	<b>8 644</b>	9 987	10 501	<b>10 169</b>
Norway <sup>1</sup>	13 373	a	<b>13 373</b>	x(6)	x(6)	<b>15 248</b>
Poland <sup>5</sup>	6 682	x(5)	<b>6 682</b>	6 005	7 580 <sup>d</sup>	<b>6 899</b>
Portugal <sup>1, 5</sup>	x(3)	x(3)	<b>8 524</b>	x(6)	x(6)	<b>8 888</b>
Slovak Republic <sup>1</sup>	5 283	a	<b>5 283</b>	3 920	5 552	<b>5 027</b>
Slovenia	9 802	a	<b>9 802</b>	10 838	4 615	<b>6 898</b>
Spain	8 987	x(3)	<b>9 137</b>	8 460	10 567	<b>9 145</b>
Sweden	x(3)	x(3)	<b>10 966</b>	9 219	12 625	<b>10 944</b>
Switzerland <sup>5</sup>	16 370	a	<b>16 370</b>	15 843	8 494	<b>17 024</b>
Turkey	2 448	a	<b>2 448</b>	3 380	3 676	<b>3 524</b>
United Kingdom <sup>1</sup>	10 722	6 076	<b>10 271</b>	11 951	6 665	<b>9 963</b>
United States <sup>3</sup>	11 856	a	<b>11 856</b>	x(6)	x(6)	<b>13 059</b>
OECD average	9 484	7 380	<b>9 627</b>	8 698	9 025	<b>9 704</b>
EU21 average	9 843	8 971	<b>10 040</b>	9 369	9 912	<b>9 938</b>
<b>Partners</b>						
Argentina	m	m	<b>m</b>	m	m	<b>m</b>
Brazil <sup>5</sup>	x(3)	x(3)	<b>2 981</b>	x(6)	x(6)	<b>3 078</b>
China	m	m	<b>m</b>	m	m	<b>m</b>
Colombia <sup>4</sup>	2 651	a	<b>2 651</b>	x(6)	x(6)	<b>2 742</b>
India	m	m	<b>m</b>	m	m	<b>m</b>
Indonesia <sup>4</sup>	915	a	<b>915</b>	1 449	579	<b>1 067</b>
Latvia	3 514	3 655	<b>3 515</b>	3 696	3 717	<b>3 705</b>
Russian Federation <sup>1</sup>	x(4)	x(5)	<b>x(6)</b>	5 445 <sup>d</sup>	4 481 <sup>d</sup>	<b>5 345<sup>d</sup></b>
Saudi Arabia	m	m	<b>m</b>	m	m	<b>m</b>
South Africa <sup>5</sup>	x(6)	x(6)	<b>x(6)</b>	x(6)	x(6)	<b>4 343<sup>d</sup></b>
G20 average	m	m	<b>m</b>	m	m	<b>m</b>

1. Some levels of education are included with others. Refer to "x" code in Table B1.1a for details.

2. Year of reference 2011.


3. Excludes post-secondary non-tertiary education.

4. Year of reference 2013.

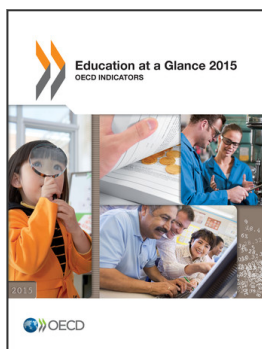
5. Public institutions only.

Source: OECD. Argentina, China, Colombia, India, Indonesia, Saudi Arabia, South Africa: UNESCO Institute for Statistics. Latvia: Eurostat. See Annex 3 for notes ([www.oecd.org/education/education-at-a-glance-19991487.htm](http://www.oecd.org/education/education-at-a-glance-19991487.htm)).

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