

**Table 2.1. Account II.1: Primary distribution of income account****II.1.1: Generation of income account**

Uses	Resources
D.1 Compensation of employees	B.1 Value added /1/ 2
D.2 Taxes on production and imports /3	
D.3 Subsidies(-) /3	
B.2/B.3 Operating surplus/mixed income /1	

/1 The opening and the closing balancing item of this account can be expressed in gross or in net terms.

/2 For the total economy this item corresponds to domestic product. It is equal to the value added of the institutional sectors plus taxes less subsidies on products.

/3 For the contents of the terms "taxes on production and imports and subsidies", refer to chapter VI, paragraphs 6.210 to 6.227.

**II.1.2: Allocation of primary income account**

Uses	Resources
D.4 Property income	B.2./1 Operating surplus/mixed income /1
	D.1 Compensation of employees
	D.2 Taxes on production and imports
	D.3 Subsidies (-)
	D.4 Property income
B.5 Balance of primary incomes /1 /2	

/1 The opening and the closing balance item of this account can be expressed in gross or in net terms.

/2 For the total economy this item corresponds to national income.