

Glossary:Gross operating surplus (GOS) - NA

Statistics Explained

Gross operating surplus , abbreviated as **GOS** , can be defined in the context of [national accounts](#) as a balancing item in the [generation of income account](#) representing the remuneration of the production factor capital.

GOS differs from profits shown in company accounts for several reasons. Only a subset of total costs are subtracted from gross output to calculate the GOS. Essentially GOS is gross output less the cost of intermediate goods and services to give [gross value added](#) , and less compensation of employees and taxes and subsidies on production and imports. It is *gross* because it makes no allowance for [consumption of fixed capital \(CFC\)](#) . By deducting CFC from GOS one calculates **net operating surplus (NOS)** .

A similar concept for unincorporated enterprises (e.g. small family businesses like farms and retail shops or self-employed taxi drivers, lawyers and health professionals) is **gross mixed income** . Since in most such cases it is difficult to distinguish between income from labour and income from capital, the balancing item in the [generation of income account](#) is "mixed" by including both, the remuneration of the capital and labour (of the family members and self-employed) used in production. By deducting CFC from gross mixed income one obtains **net mixed income** .

Further information

- [ESA 2010](#)
- [Understanding National Accounts](#) , Lequiller F., Blades D., Paris, OECD 2014

Related concepts

- [Gross operating surplus - SBS](#)
- [Operating surplus](#)

Statistical data

- [National accounts and GDP](#)