2	Expense	27	Social benefits [GFS]
21	Compensation of employees [GFS]	271	Social security benefits
211	Wages and salaries [GFS]	2711	Social security benefits in cash
2111	Wages and salaries in cash [GFS]	2712	Social security benefits in kind
2112	Wages and salaries in kind [GFS]	272	Social assistance benefits
212	Social contributions [GFS]	2721	Social assistance benefits in cash
2121	Actual social contributions [GFS]	2722	Social assistance benefits in kind [GFS]
2122	Imputed social contributions [GFS]	273	Employer social benefits
22	Use of goods and services	2731	Employer social benefits in cash
23	Consumption of fixed capital [GFS]	2732	Employer social benefits in kind
24	Interest [GFS]	28	Other expense
241	To nonresidents	281	Property expense other than interest
242	To residents other than general government	2811	Dividends (public corporations only)
243	To other general government units	2812	Withdrawals from income of quasi-corporation
25	Subsidies		(public corporations only)
251	To public corporations	2813	Property expense attributed to insurance
2511	To nonfinancial public corporations		policyholders [GFS]
2512	To financial public corporations	2814	Rent
252	To private enterprises	282	Miscellaneous other expense
2521	To nonfinancial private enterprises	2821	Current
2522	To financial private enterprises	2822	Capital
26	Grants		× *
261	To foreign governments	180	
2611	Current		
2612	Capital		
262	To international organizations		
2621	Current		
2622	Capital		
263	To other general government units		
2631	Current		
2632	Capital		

[GFS] indicates that this item has the same name but different coverage in the 1993 SNA.