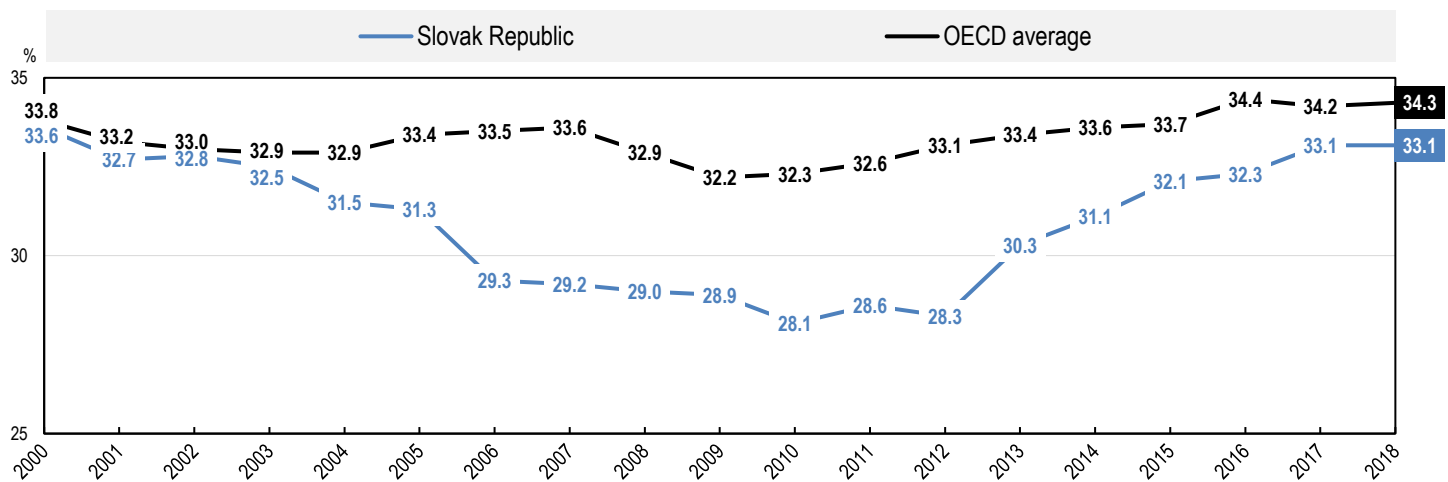


# Revenue Statistics 2019 - the Slovak Republic

## Tax-to-GDP ratio

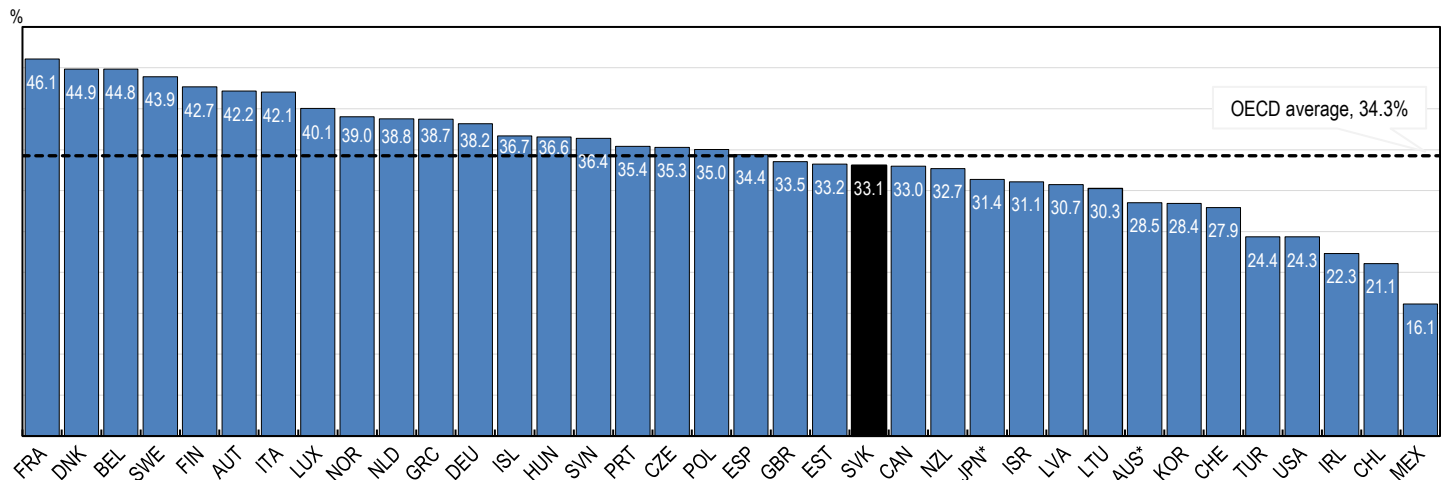
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Slovak Republic did not change between 2017 and 2018. The tax-to-GDP ratio remained at 33.1%. The corresponding figure for the OECD average was a slight increase of 0.1 percentage points from 34.2% to 34.3% over the same period. Since the year 2000, the tax-to-GDP ratio in the Slovak Republic has decreased from 33.6% to 33.1%. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in the Slovak Republic was 33.6% in 2000, with the lowest being 28.1% in 2010.



### Tax-to-GDP ratio compared to the OECD, 2018

The Slovak Republic ranked 22nd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, the Slovak Republic had a tax-to-GDP ratio of 33.1% compared with the OECD average of 34.3%. In 2017, the Slovak Republic was ranked 21st out of the 36 OECD countries in terms of the tax-to-GDP ratio.



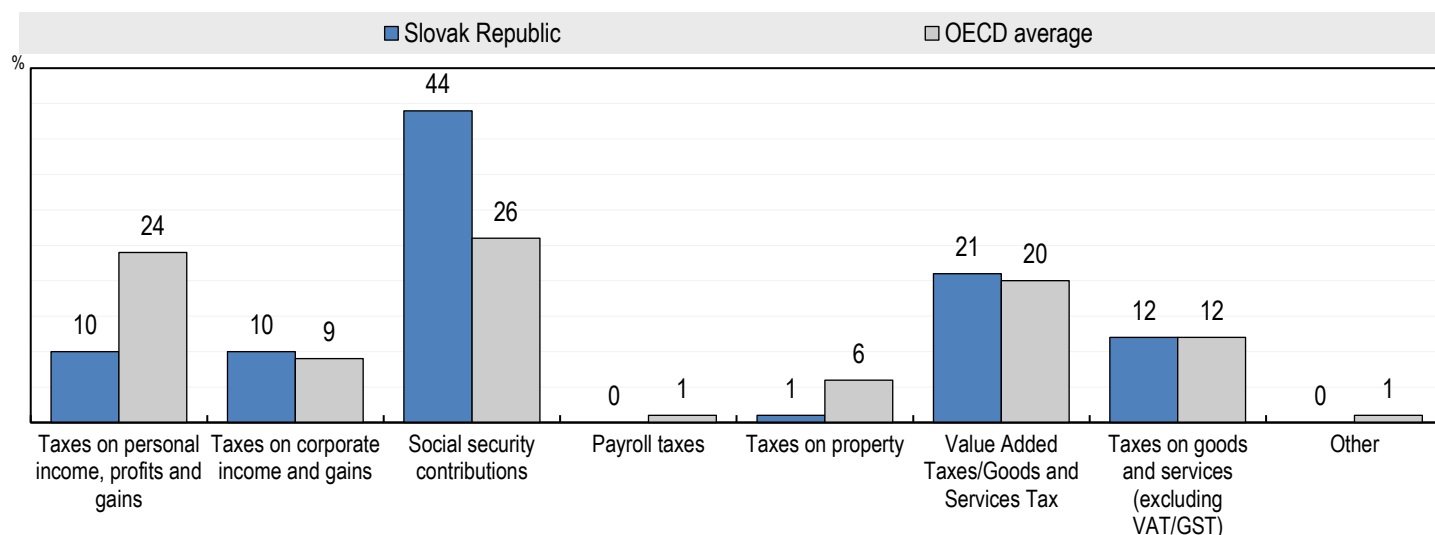
\* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average, 2017

The structure of tax receipts in the Slovak Republic compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in the Slovak Republic is characterised by:

- » Substantially higher revenues from social security contributions, and higher revenues from taxes on corporate income & gains and value-added taxes.
- » Equal to the OECD average from goods & services taxes (excluding VAT/GST).
- » A lower proportion of revenues from property taxes, and substantially lower revenues from taxes on personal income, profits & gains.
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in the Slovak Republic			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains <sup>1</sup>	5 959	5 676	+ 283	21	22	- 1	32nd	31st	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 855	2 679	+ 176	10	10	-	35th	35th	-
<i>Corporate income and gains</i>	2 925	2 818	+ 108	10	11	- 1	13th	12th	- 1
Social security contributions	12 325	11 426	+ 899	44	44	-	1st	1st	-
Payroll taxes	-	-	-	-	-	-	28th	27th	- 1
Taxes on property	361	348	+ 13	1	1	-	33rd	33rd	-
Taxes on goods and services	9 308	8 691	+ 617	33	33	-	15th	14th	- 1
<i>of which VAT</i>	5 917	5 420	+ 497	21	21	-	15th	18th	+ 3
Other	136	124	+ 12	-	-	-	22nd	21st	- 1
<b>TOTAL</b>	<b>28 089</b>	<b>26 266</b>	<b>+ 1 823</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

### Contacts

#### David Bradbury

Centre for Tax Policy and Administration  
Head, Tax Policy and Statistics Division  
David.Bradbury@oecd.org

#### Michelle Harding

Centre for Tax Policy and Administration  
Head, Tax Data & Statistical Analysis Unit  
Michelle.Harding@oecd.org