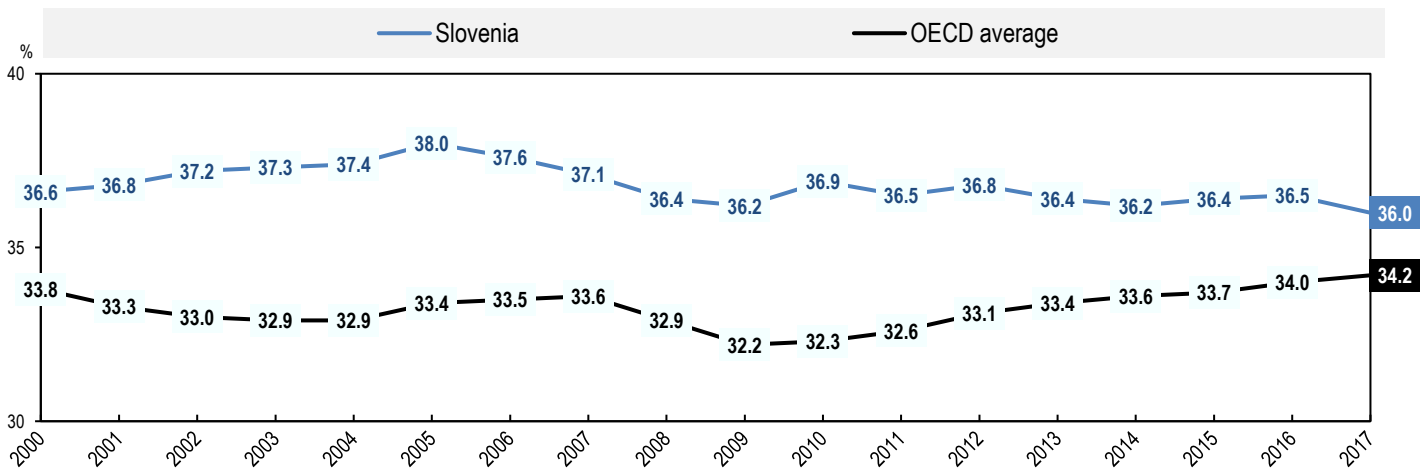


# Revenue Statistics 2018 - Slovenia

## Tax-to-GDP ratio

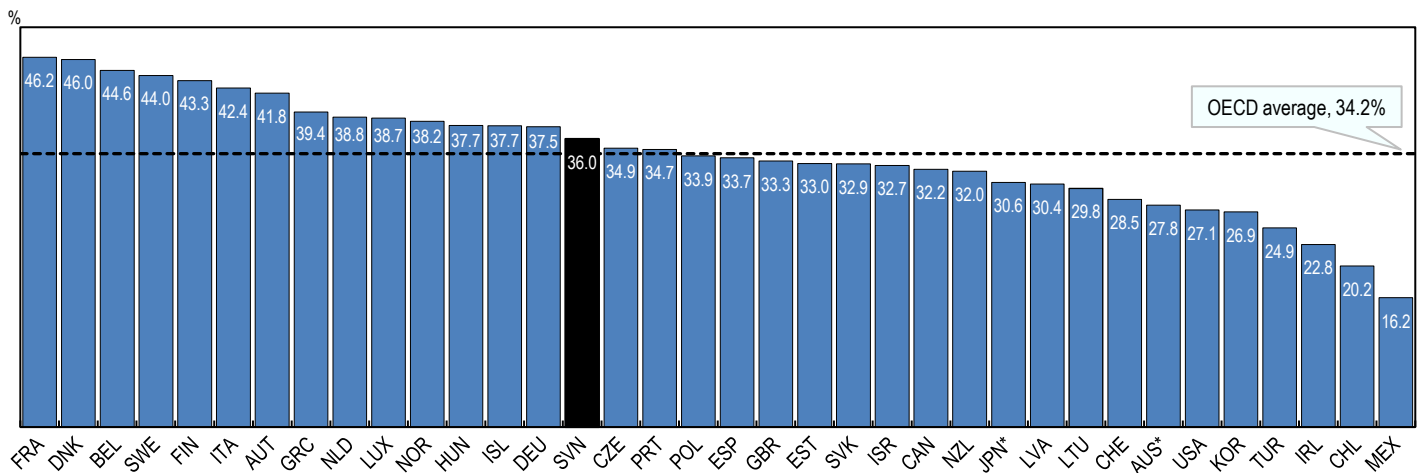
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Slovenia decreased by 0.5 percentage points, from 36.5% in 2016 to 36.0% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Slovenia has decreased from 36.6% in 2000 to 36.0% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Slovenia was 38.0% in 2005, with the lowest being 36.0% in 2017.



### Tax-to-GDP ratio compared to the OECD, 2017

Slovenia ranked 15th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Slovenia had a tax-to-GDP ratio of 36.0% compared with the OECD average of 34.2%. In 2016, Slovenia was also ranked 15th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



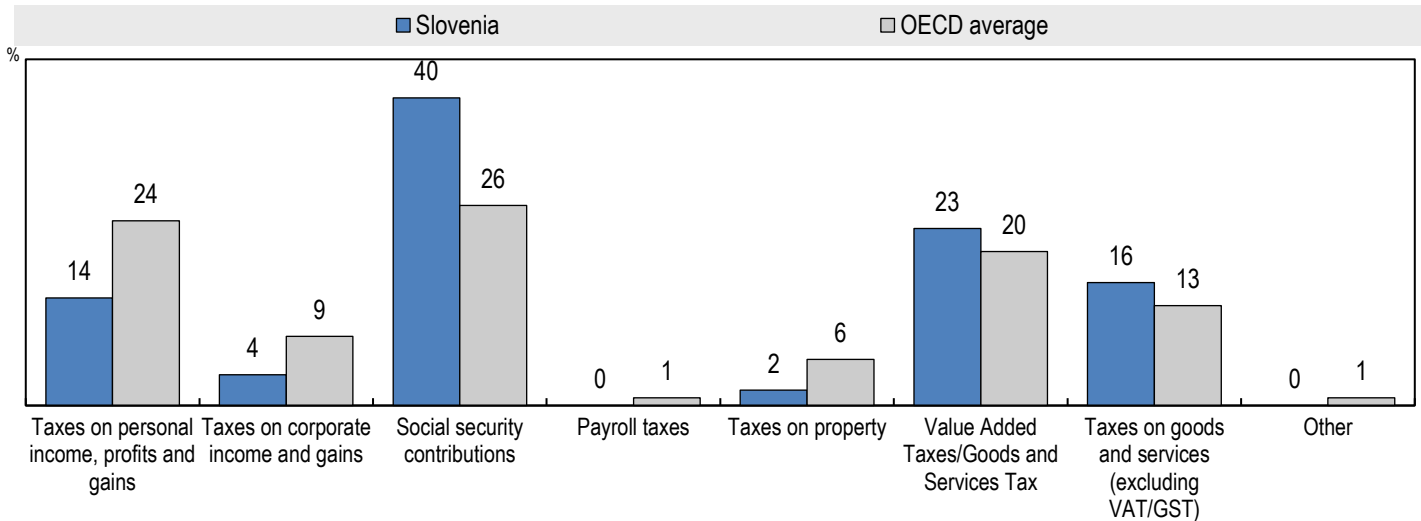
\* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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

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



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

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

### Tax structure

	Tax Revenues in national currency			Tax structure in Slovenia			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains <sup>1</sup>	2 766	2 547	+ 219	19	18	+ 1	36th	36th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 119	1 977	+ 142	14	14	-	31st	31st	-
<i>Corporate income and gains</i>	645	568	+ 77	4	4	-	36th	36th	-
Social security contributions	5 842	5 606	+ 236	40	40	-	5th	4th	- 1
Payroll taxes	20	20	-	-	-	-	14th	14th	-
Taxes on property	254	241	+ 14	2	2	-	31st	31st	-
Taxes on goods and services	5 797	5 653	+ 144	39	40	- 1	8th	6th	- 2
<i>of which VAT</i>	3 319	3 221	+ 97	23	23	-	10th	10th	-
Other	53	52	+ 1	-	-	-	24th	25th	+ 1
<b>TOTAL</b>	<b>14 732</b>	<b>14 118</b>	<b>+ 614</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 2018 <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