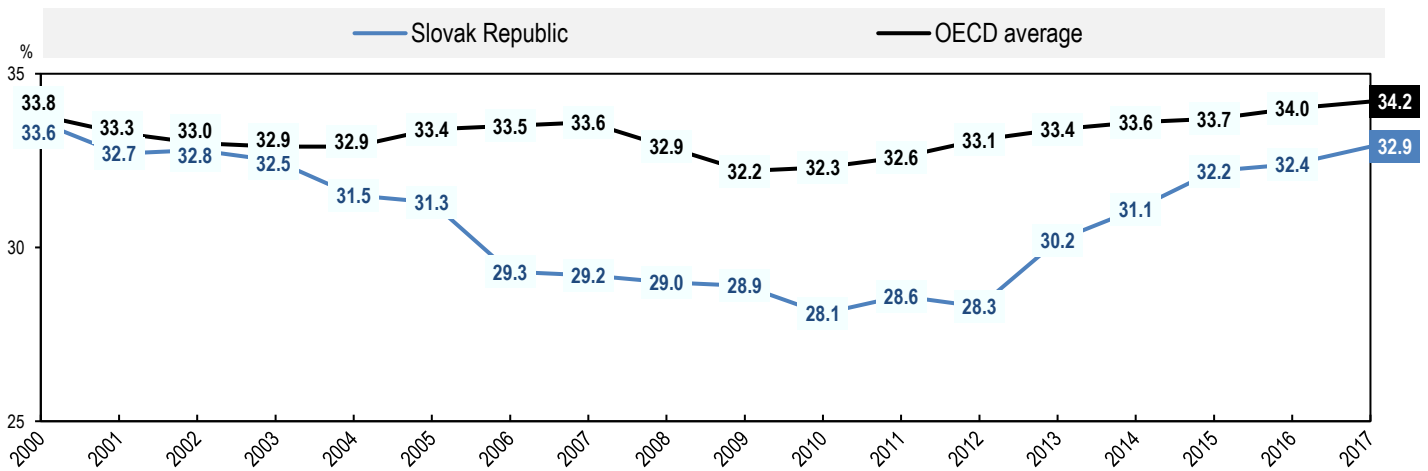


Revenue Statistics 2018 - the Slovak Republic

Tax-to-GDP ratio

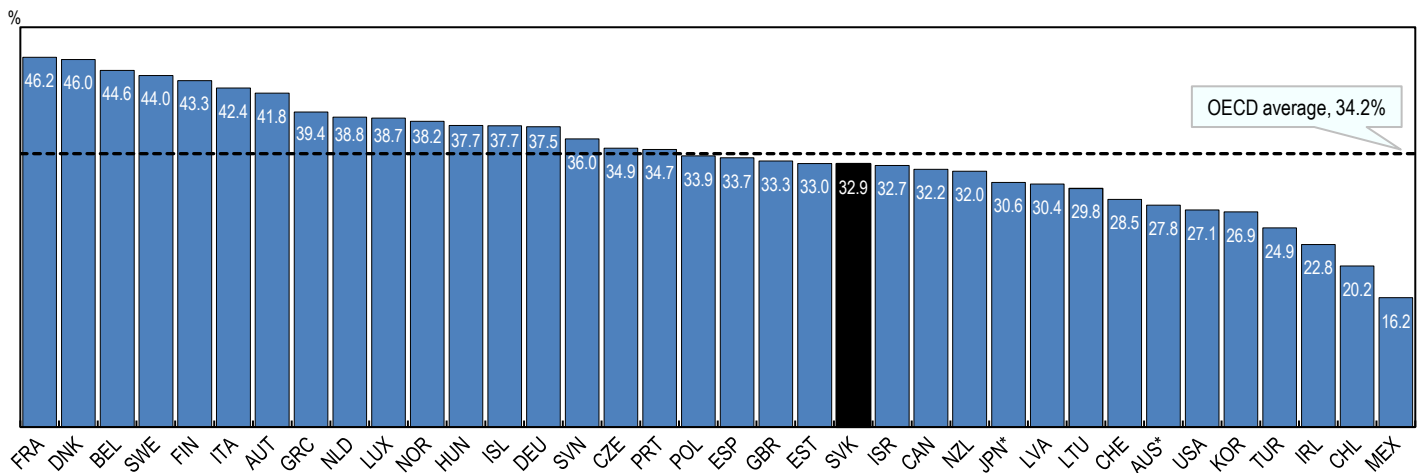
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Slovak Republic increased by 0.5 percentage points, from 32.4% in 2016 to 32.9% 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 the Slovak Republic has decreased from 33.6% in 2000 to 32.9% 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 the Slovak Republic was 33.6% in 2000, with the lowest being 28.1% in 2010.



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

The Slovak Republic ranked 22nd out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, the Slovak Republic had a tax-to-GDP ratio of 32.9% compared with the OECD average of 34.2%. In 2016, the Slovak Republic was ranked 23rd out of the 36 OECD countries in terms of the tax-to-GDP ratio.



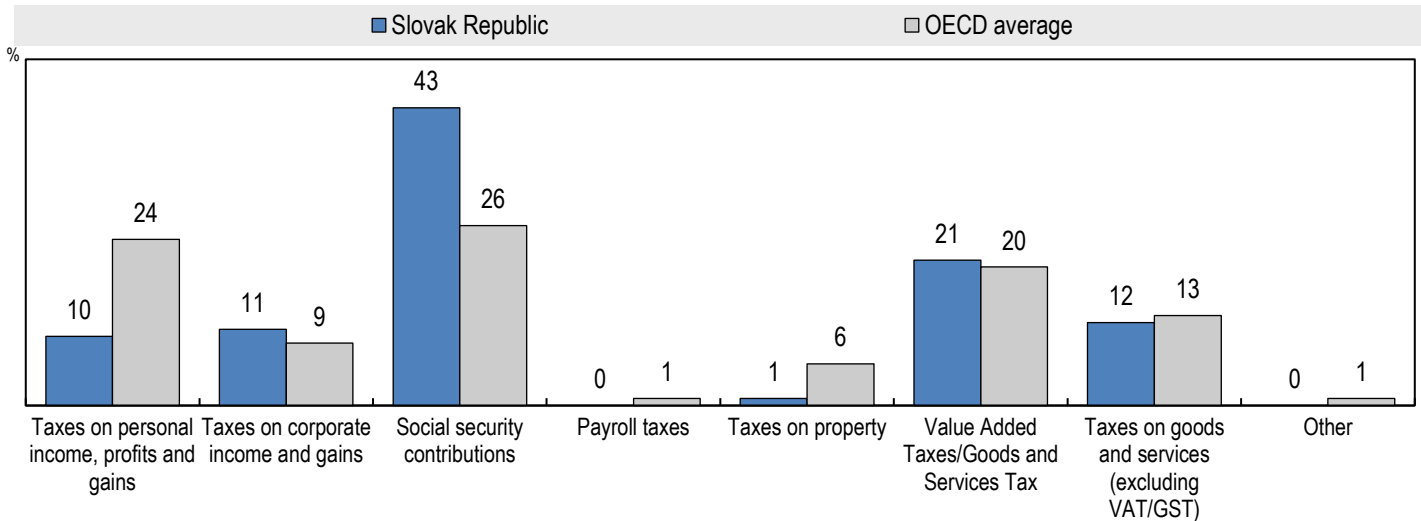
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

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 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.
- » A lower proportion of revenues from property taxes and goods & services taxes (excluding VAT/GST), 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 ²		
	Euro, millions			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains ¹	5 690	5 542	+ 148	22	22	-	31st	30th	- 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 682	2 464	+ 218	10	10	-	35th	36th	+ 1
<i>Corporate income and gains</i>	2 829	2 917	- 88	11	11	-	11th	9th	- 2
Social security contributions	11 426	10 861	+ 566	43	43	-	1st	2nd	+ 1
Payroll taxes	-	-	-	-	-	-	27th	27th	-
Taxes on property	348	335	+ 13	1	1	-	33rd	34th	+ 1
Taxes on goods and services	8 691	8 531	+ 160	33	34	- 1	14th	14th	-
<i>of which VAT</i>	5 420	5 420	- 1	21	21	-	18th	14th	- 4
Other	126	119	+ 8	-	-	-	21st	21st	-
TOTAL	26 282	25 388	+ 894	100	100	-	-	-	-

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>

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