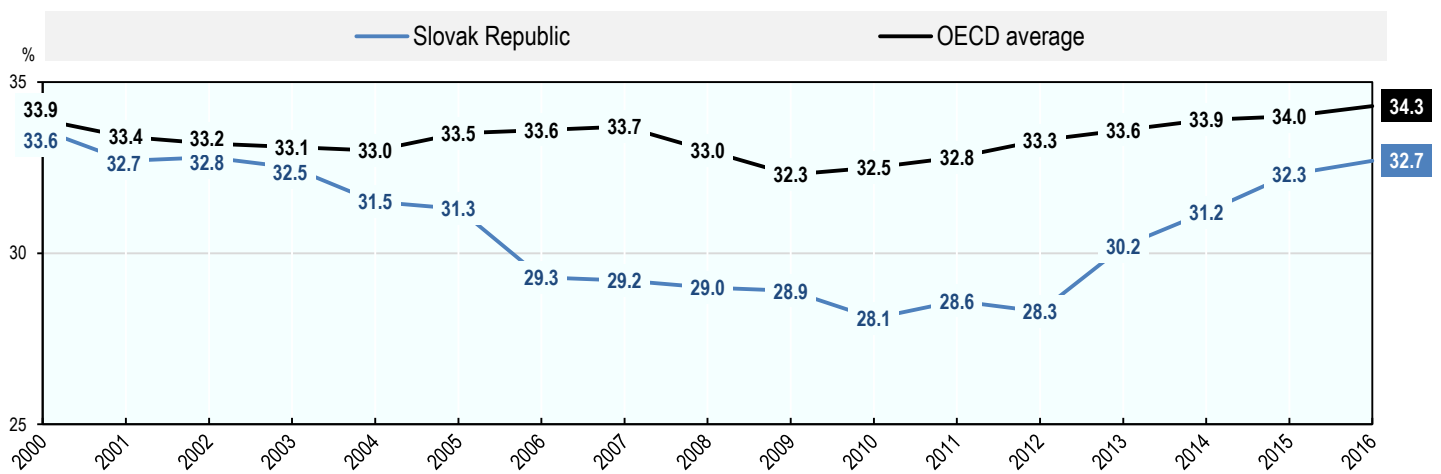


Revenue Statistics 2017 - the Slovak Republic

Tax-to-GDP ratio

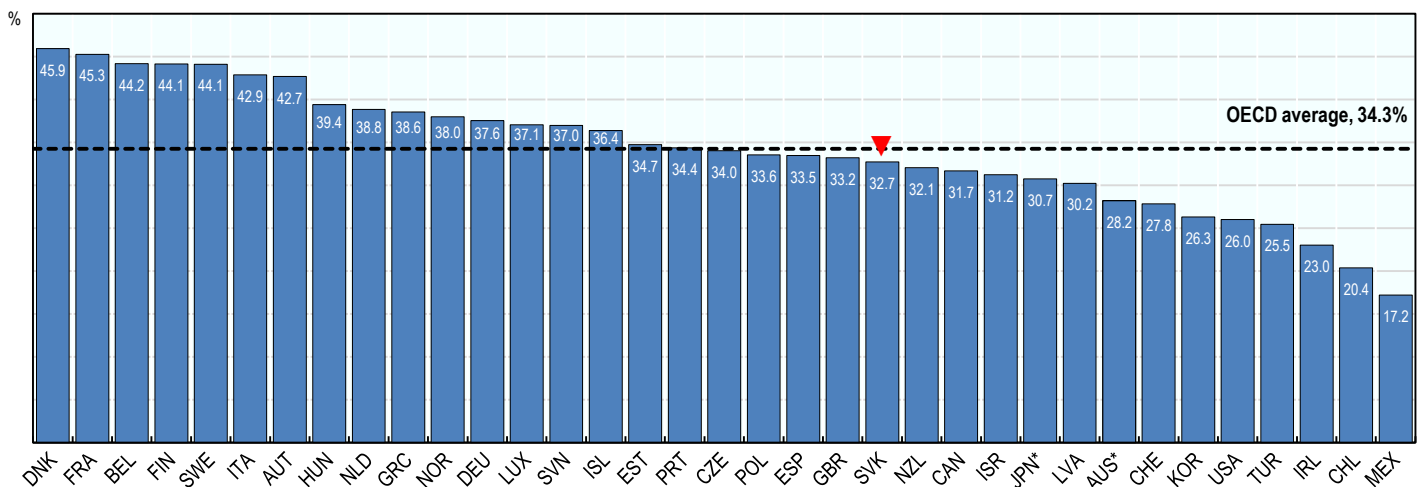
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Slovak Republic increased by 0.4 percentage points, from 32.3% in 2015 to 32.7% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in the Slovak Republic in 2016 has decreased from 33.6% in 2000 to 32.7% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). 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, 2016

The Slovak Republic ranked 22nd out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, the Slovak Republic had a tax-to-GDP ratio of 32.7% compared with the OECD average of 34.3%. In 2015, the Slovak Republic was ranked 23rd out of the 35 OECD countries in terms of the tax-to-GDP ratio.



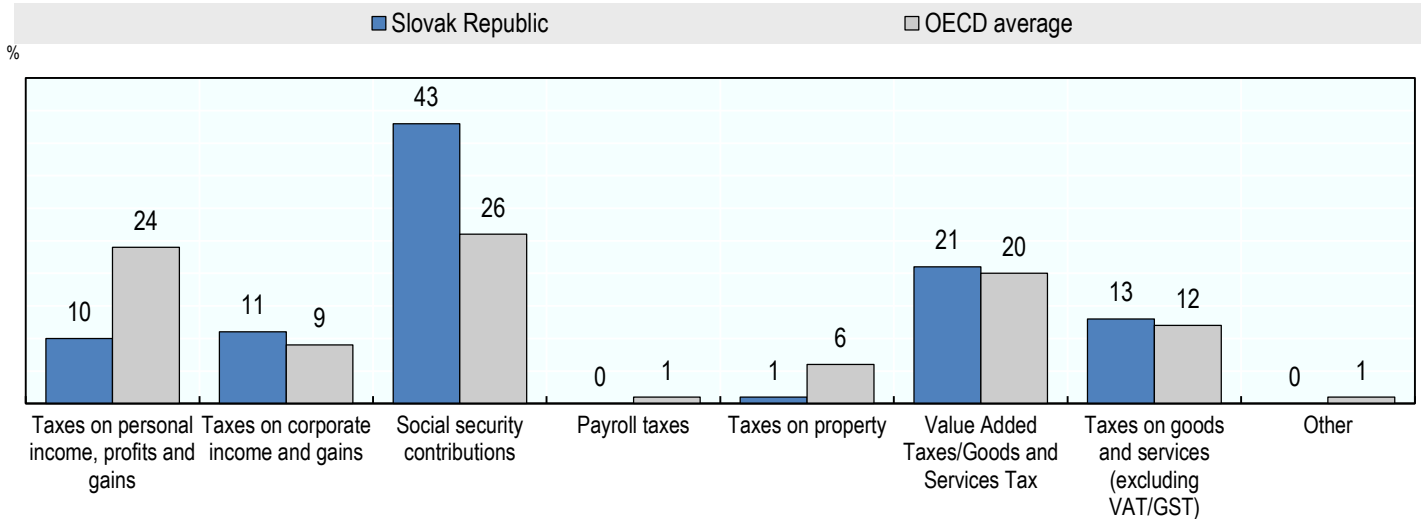
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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; value-added taxes; and 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 structure	Tax Revenues in national currency			Tax structure in the Slovak Republic			Position in OECD ²		
	Euro, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	5 542	4 949	+ 594	22	21	+ 1	30th	32nd	+ 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 464	2 275	+ 189	10	10	-	35th	34th	- 1
<i>Corporate income and gains</i>	2 917	2 498	+ 418	11	11	-	8th	11th	+ 3
Social security contributions	10 861	10 193	+ 667	43	43	-	2nd	2nd	-
Payroll taxes	-	-	-	-	-	-	26th	26th	-
Taxes on property	335	331	+ 4	1	1	-	34th	33rd	- 1
Taxes on goods and services	8 565	8 081	+ 484	34	34	-	13th	13th	-
<i>of which VAT</i>	5 420	5 021	+ 399	21	21	-	14th	12th	- 2
Other	119	127	- 9	-	1	- 1	20th	13th	- 7
TOTAL	25 422	23 681	+ 1 741	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 35th.

Source: OECD Revenue Statistics 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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