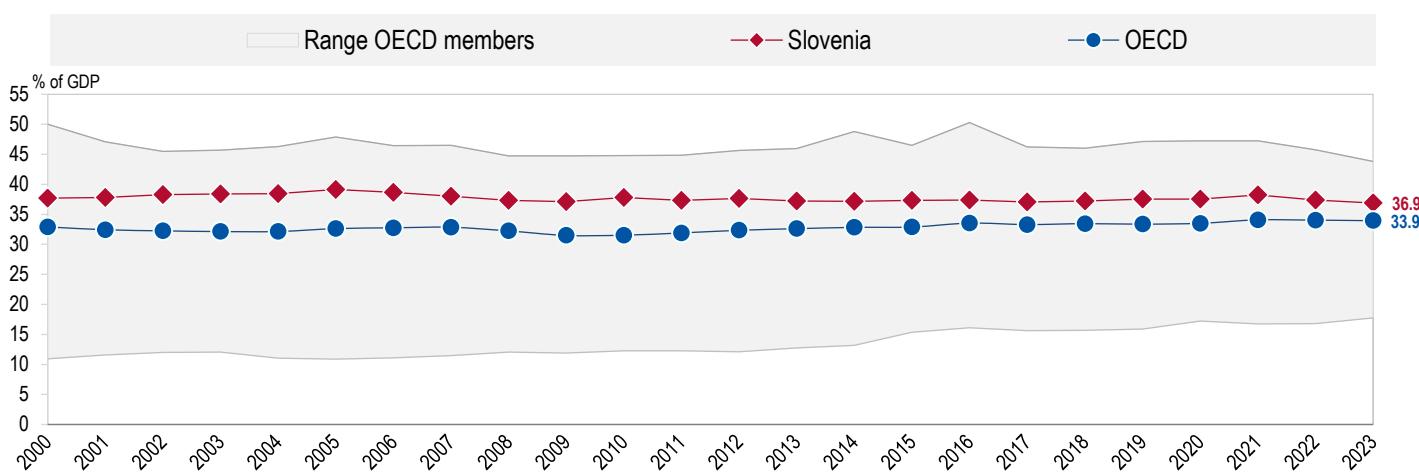


Revenue Statistics 2024 - Slovenia

Tax-to-GDP ratio

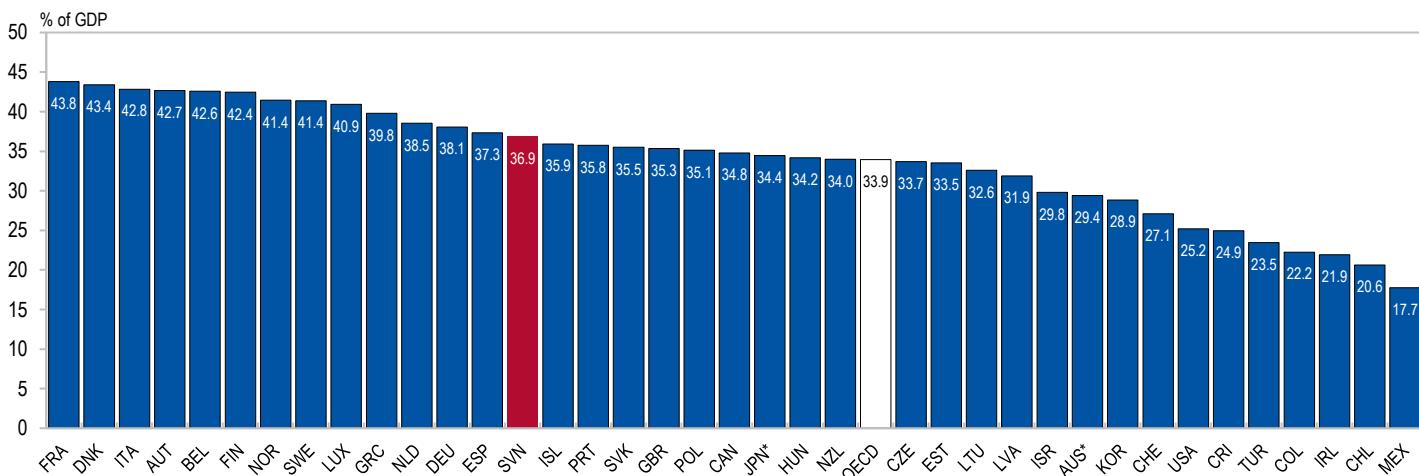
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Slovenia decreased by 0.5 percentage points from 37.4% in 2022 to 36.9% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Slovenia has decreased from 37.7% in 2000 to 36.9% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Slovenia was 39.1% in 2005, with the lowest being 36.9% in 2023.



Tax-to-GDP ratio compared to the OECD, 2023

Slovenia ranked 14th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Slovenia had a tax-to-GDP ratio of 36.9% compared with the OECD average of 33.9%. In 2022, Slovenia was also ranked 14th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

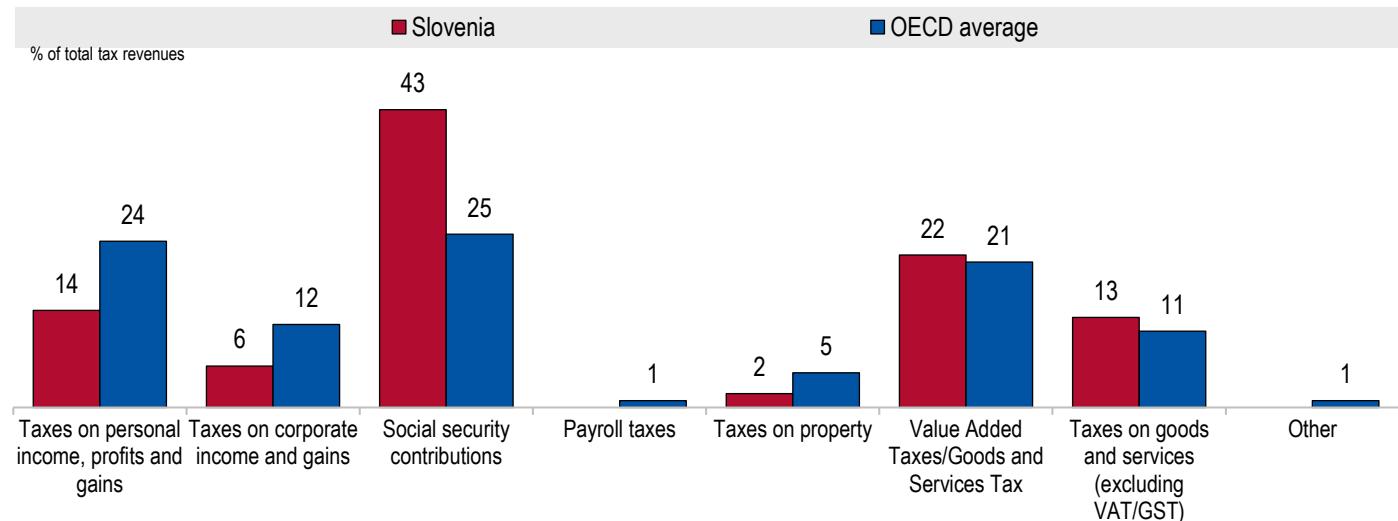
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



Tax structures

Tax structure compared to the OECD average, 2022

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 structure	Tax Revenues in national currency			Tax structure in Slovenia			Position in OECD		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains ¹	4 122	4 288	+ 166	21	20	- 1	36th	37th	- 1
of which									
Personal income, profits and gains	2 828	2 954	+ 126	14	14	-	31st	30th	+ 1
Corporate income and gains	1 291	1 332	+ 40	6	6	-	26th	32nd	- 6
Social security contributions	8 559	9 134	+ 575	43	43	-	3rd	2nd	+ 1
Payroll taxes	-	-	-	-	-	-	18th	17th	+ 1
Taxes on property	322	347	+ 26	2	2	-	33rd	33rd	-
Taxes on goods and services	6 971	7 537	+ 566	35	35	-	13th	12th	+ 1
of which VAT	4 302	4 679	+ 377	22	22	-	16th	17th	- 1
Other	82	104	+ 23	-	-	-	23rd	25th	- 2
TOTAL	19 997	21 333	+ 1 336	100	100	-	-	-	-

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

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

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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