BETTER POLICIES FOR BETTER LIVES

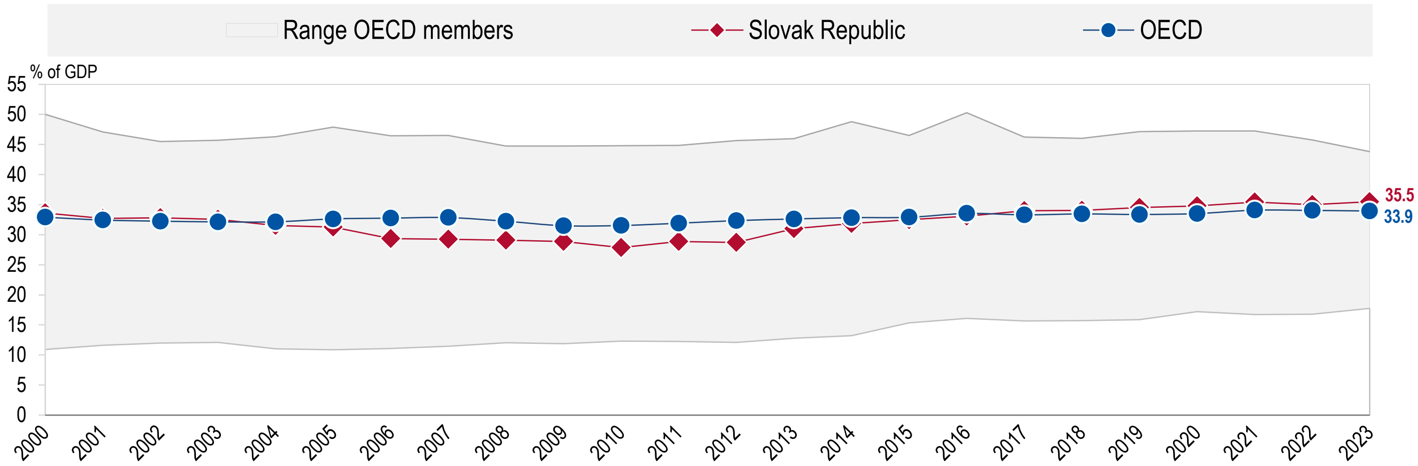
Centre for Tax Policy and Administration

Revenue Statistics 2024 - the Slovak Republic

Tax-to-GDP ratio

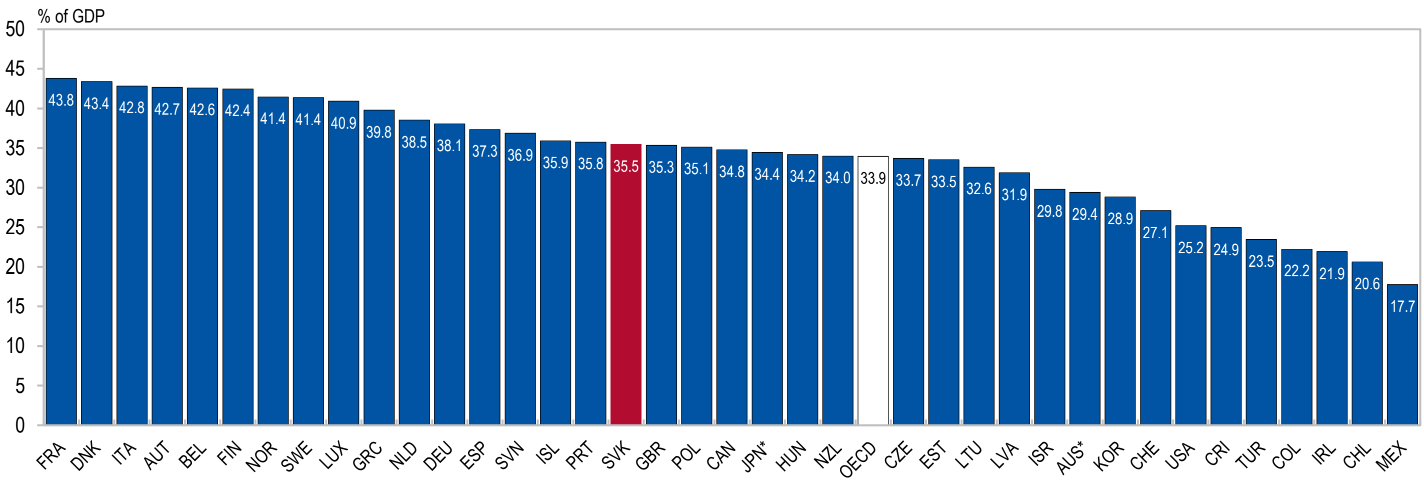
Tax-to-GDP ratio over time

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 35.0% in 2022 to 35.5% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in the Slovak Republic has increased from 33.6% in 2000 to 35.5% 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 the Slovak Republic was 35.5% in 2023, with the lowest being 27.9% in 2010.



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

The Slovak Republic ranked 17th[1] out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, the Slovak Republic had a tax-to-GDP ratio of 35.5% compared with the OECD average of 33.9%. In 2022, the Slovak Republic was ranked 19th 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.

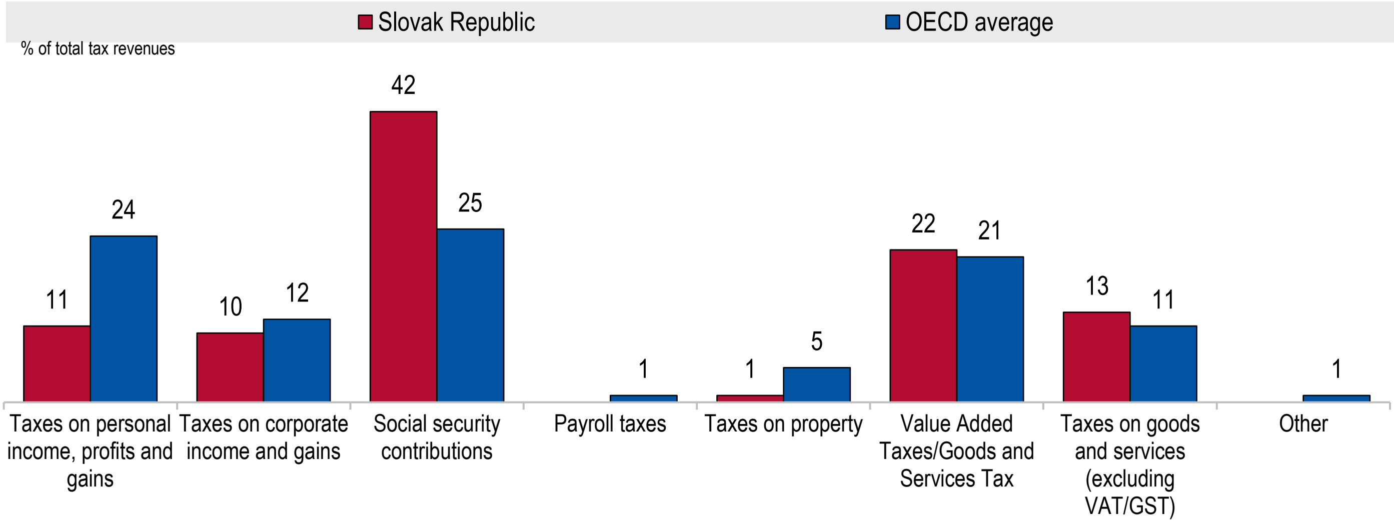
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 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 value-added taxes and goods & services taxes (excluding VAT/GST).

» A lower proportion of revenues from taxes on corporate income & gains and 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		
	Euro, millions			%					
	2021	2022	Δ	2021	2022	Δ	2021	2022	Δ
Taxes on income, profits and capital gains[1]	7 682	8 453	+ 771	22	22	-	33rd	33rd	-
of which									
Personal income, profits and gains	3 760	4 126	+ 366	11	11	-	35th	34th	+ 1
Corporate income and gains	3 633	4 012	+ 380	10	10	-	16th	18th	- 2
Social security contributions	15 261	15 968	+ 706	43	42	- 1	2nd	3rd	- 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	466	469	+ 3	1	1	-	35th	35th	-
Taxes on goods and services	12 087	13 540	+ 1 453	34	35	+ 1	15th	13th	+ 2
of which VAT	7 494	8 441	+ 947	21	22	+ 1	18th	16th	+ 2
Other	138	162	+ 24	-	-	-	25th	27th	- 2
TOTAL	**35 496**	**38 429**	**+ 2 933**	**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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