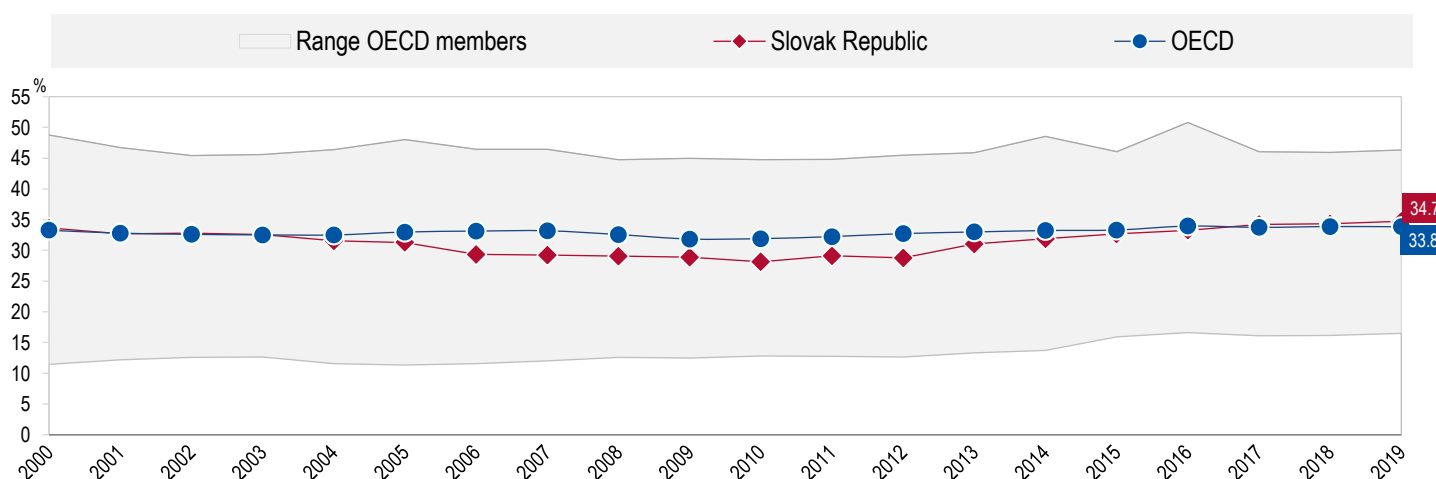


Revenue Statistics 2020 - the Slovak Republic

Tax-to-GDP ratio

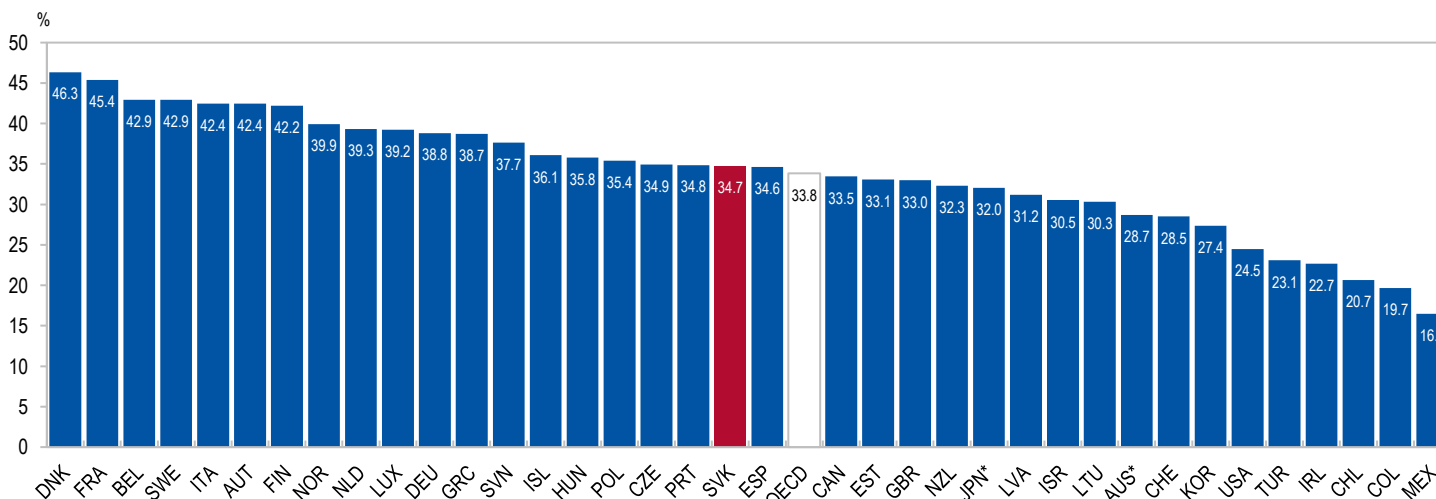
Tax-to-GDP ratio over time

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 34.3% in 2018 to 34.7% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in the Slovak Republic has increased from 33.6% in 2000 to 34.7% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in the Slovak Republic was 34.7% in 2019, with the lowest being 28.1% in 2010.



Tax-to-GDP ratio compared to the OECD, 2019

The Slovak Republic ranked 19th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, the Slovak Republic had a tax-to-GDP ratio of 34.7% compared with the OECD average of 33.8%. In 2018, the Slovak Republic was ranked 20th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



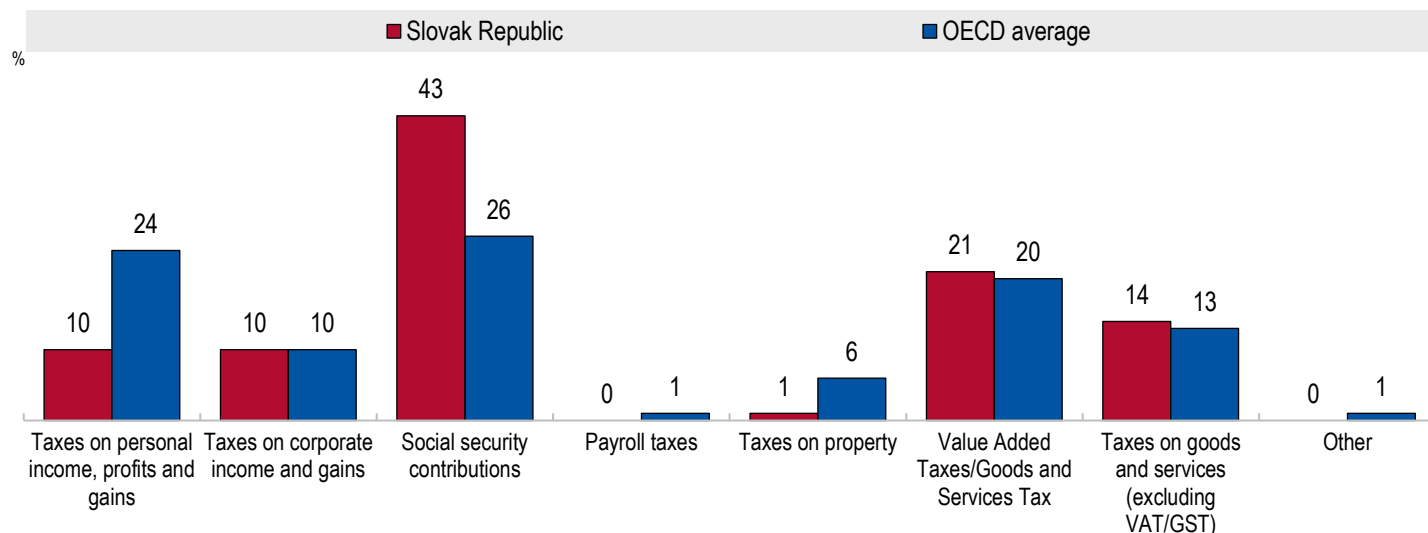
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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).
- » Equal to the OECD average from taxes on corporate income & gains.
- » 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 Revenues in national currency			Tax structure in the Slovak Republic			Position in OECD ²		
	Euro, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	5 959	6 370	+ 411	21	21	-	33rd	34th	- 1
<i>of which</i>	-	-	-	-	-	-			
<i>Personal income, profits and gains</i>	2 855	3 218	+ 363	10	10	-	35th	35th	-
<i>Corporate income and gains</i>	2 925	2 943	+ 17	10	10	-	15th	16th	- 1
Social security contributions	12 389	13 237	+ 848	43	43	-	2nd	2nd	-
Payroll taxes	-	-	-	-	-	-	29th	29th	-
Taxes on property	361	369	+ 8	1	1	-	35th	35th	-
Taxes on goods and services	10 217	10 778	+ 561	35	35	-	14th	15th	- 1
<i>of which VAT</i>	5 919	6 319	+ 401	20	21	+ 1	21st	21st	-
Other	136	137	+ 2	-	-	-	22nd	22nd	-
TOTAL	28 927	30 754	+ 1 828	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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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