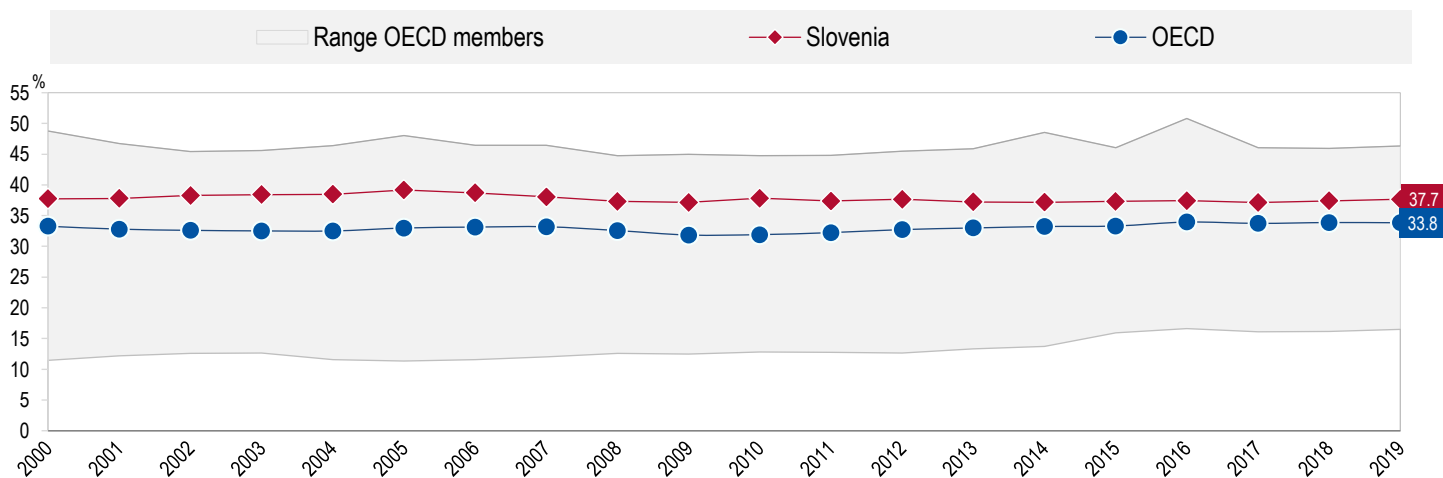


Revenue Statistics 2020 - Slovenia

Tax-to-GDP ratio

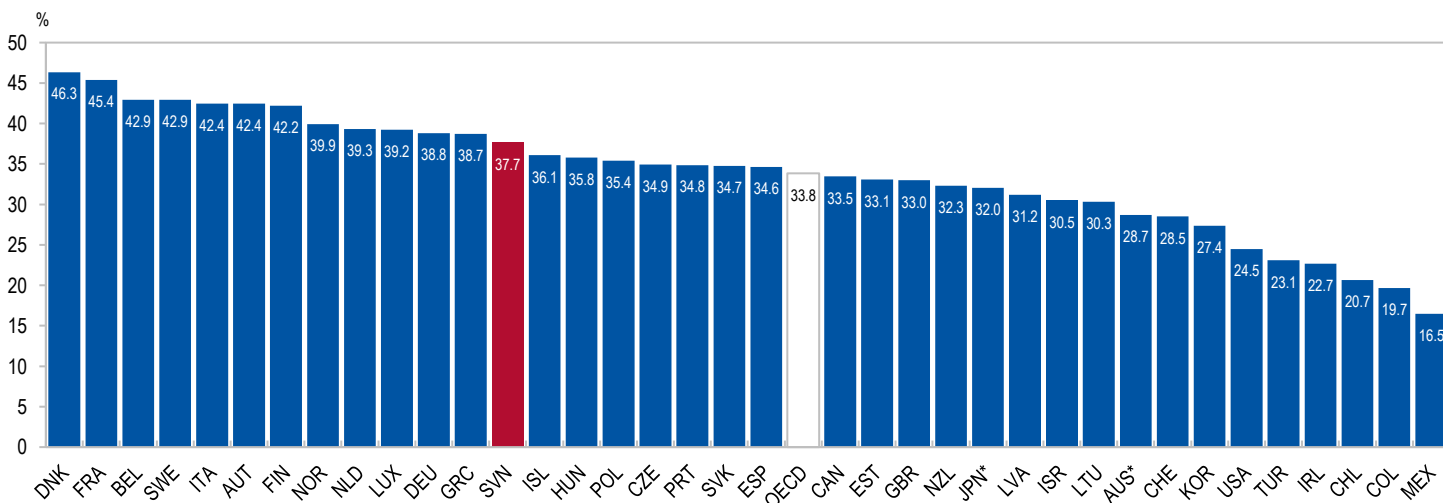
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Slovenia increased by 0.2 percentage points from 37.4% in 2018 to 37.7% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Slovenia has decreased from 37.7% in 2000 to 37.7% 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 Slovenia was 39.2% in 2005, with the lowest being 37.1% in 2009 and 2017.



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

Slovenia ranked 13th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Slovenia had a tax-to-GDP ratio of 37.7% compared with the OECD average of 33.8%. In 2018, Slovenia was ranked 14th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



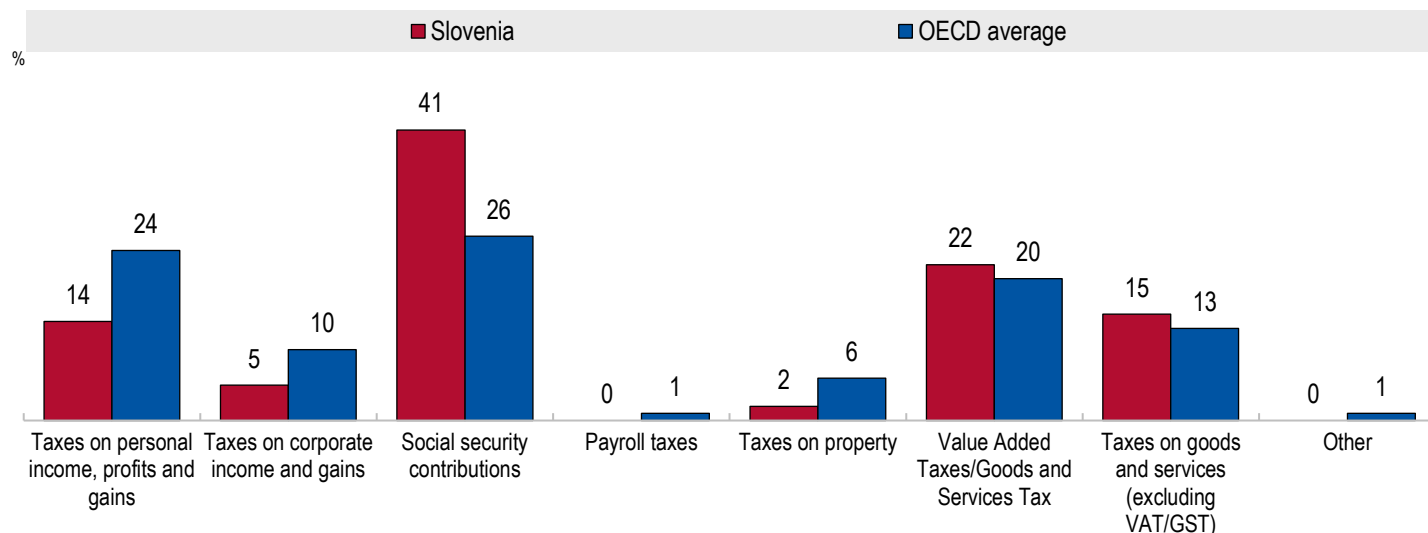
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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 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 Revenues in national currency | | | Tax structure in Slovenia | | | Position in OECD ² | | |
|---|-----------------------------------|---------------|----------------|---------------------------|------------|----------|-------------------------------|----------|----------|
| | Euro, millions | | | % | | | | | |
| | 2017 | 2018 | Δ | 2017 | 2018 | Δ | 2017 | 2018 | Δ |
| Taxes on income, profits and capital gains ¹ | 2 957 | 3 331 | + 374 | 19 | 19 | - | 36th | 35th | + 1 |
| <i>of which</i> | - | - | | - | - | | | | |
| <i>Personal income, profits and gains</i> | 2 190 | 2 442 | + 252 | 14 | 14 | - | 32nd | 32nd | - |
| <i>Corporate income and gains</i> | 764 | 886 | + 122 | 5 | 5 | - | 36th | 31st | + 5 |
| Social security contributions | 6 626 | 7 081 | + 454 | 42 | 41 | - 1 | 3rd | 4th | - 1 |
| Payroll taxes | 21 | 22 | - | - | - | - | 17th | 17th | - |
| Taxes on property | 277 | 276 | - | 2 | 2 | - | 32nd | 32nd | - |
| Taxes on goods and services | 6 082 | 6 408 | + 327 | 38 | 37 | - 1 | 11th | 11th | - |
| <i>of which VAT</i> | 3 484 | 3 768 | + 284 | 22 | 22 | - | 15th | 13th | + 2 |
| Other | 55 | 58 | + 3 | - | - | - | 26th | 26th | - |
| TOTAL | 15 963 | 17 118 | + 1 155 | 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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