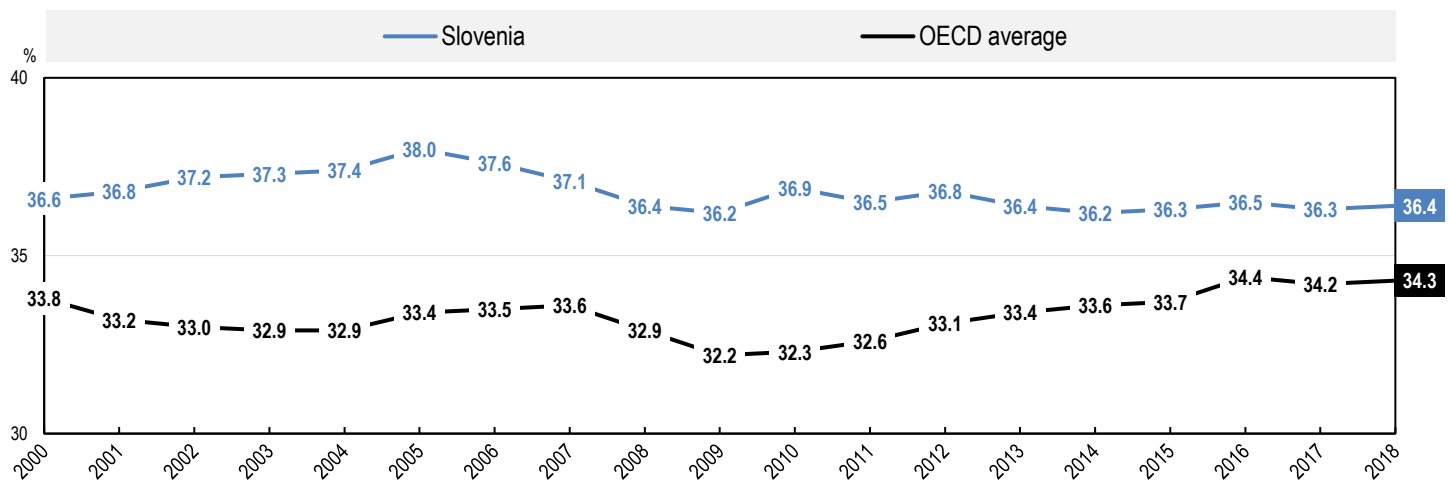


Revenue Statistics 2019 - Slovenia

Tax-to-GDP ratio

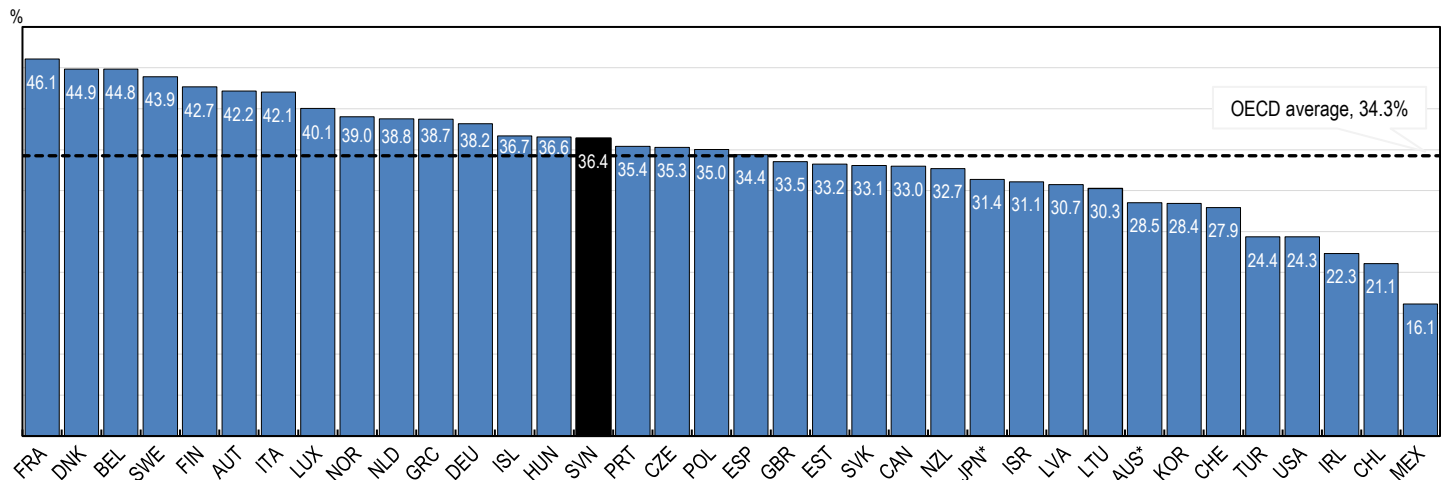
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Slovenia increased by 0.1 percentage point from 36.3% in 2017 to 36.4% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Slovenia has decreased from 36.6% in 2000 to 36.4% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Slovenia was 38.0% in 2005, with the lowest being 36.2% in 2009 and 2014.



Tax-to-GDP ratio compared to the OECD, 2018

Slovenia ranked 15th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Slovenia had a tax-to-GDP ratio of 36.4% compared with the OECD average of 34.3%. In 2017, Slovenia was also ranked 15th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



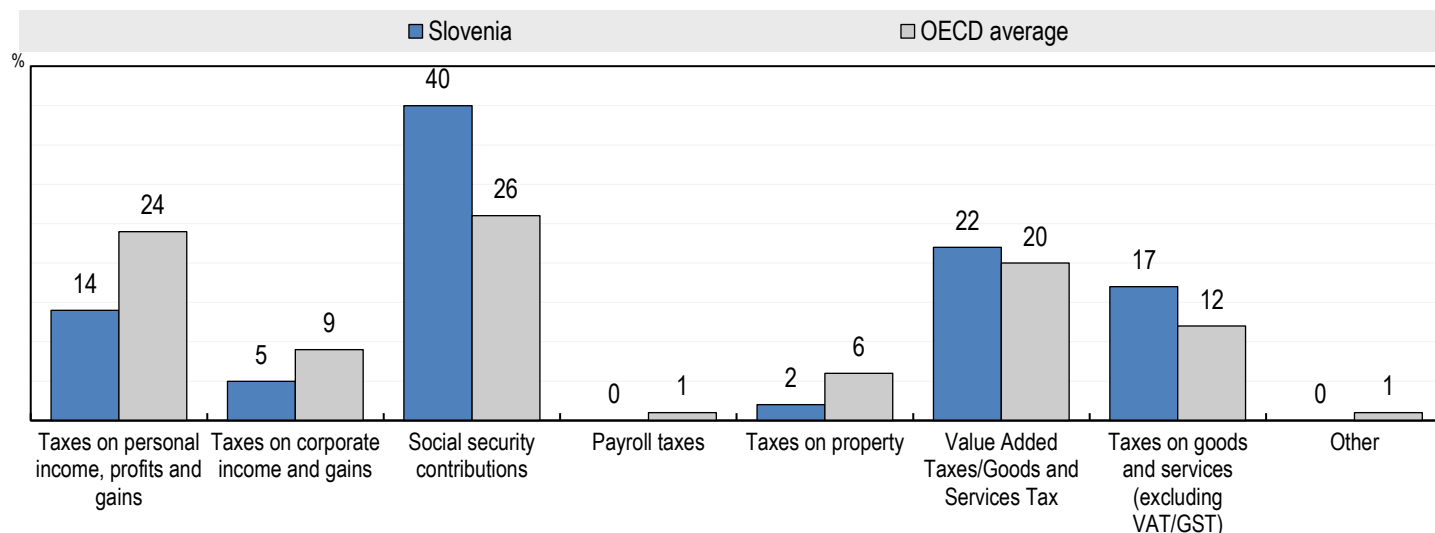
* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

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, 2017

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	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains ¹	2 980	2 766	+ 214	19	19	-	35th	36th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 214	2 119	+ 95	14	14	-	31st	31st	-
<i>Corporate income and gains</i>	764	645	+ 119	5	4	+ 1	35th	36th	+ 1
Social security contributions	6 240	5 842	+ 398	40	40	-	4th	5th	+ 1
Payroll taxes	21	20	+ 2	-	-	-	16th	14th	- 2
Taxes on property	277	254	+ 22	2	2	-	31st	31st	-
Taxes on goods and services	6 026	5 797	+ 229	39	39	-	8th	8th	-
<i>of which VAT</i>	3 483	3 319	+ 165	22	23	- 1	12th	10th	- 2
Other	54	53	+ 1	-	-	-	26th	25th	- 1
TOTAL	15 598	14 732	+ 865	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 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

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