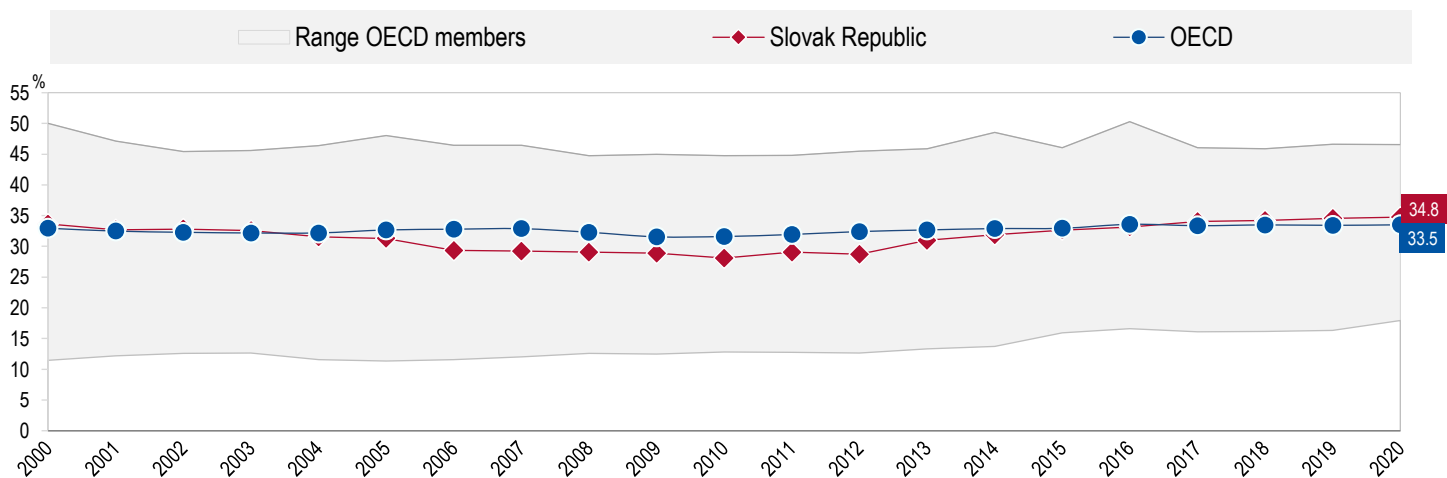


Revenue Statistics 2021 - the Slovak Republic

Tax-to-GDP ratio

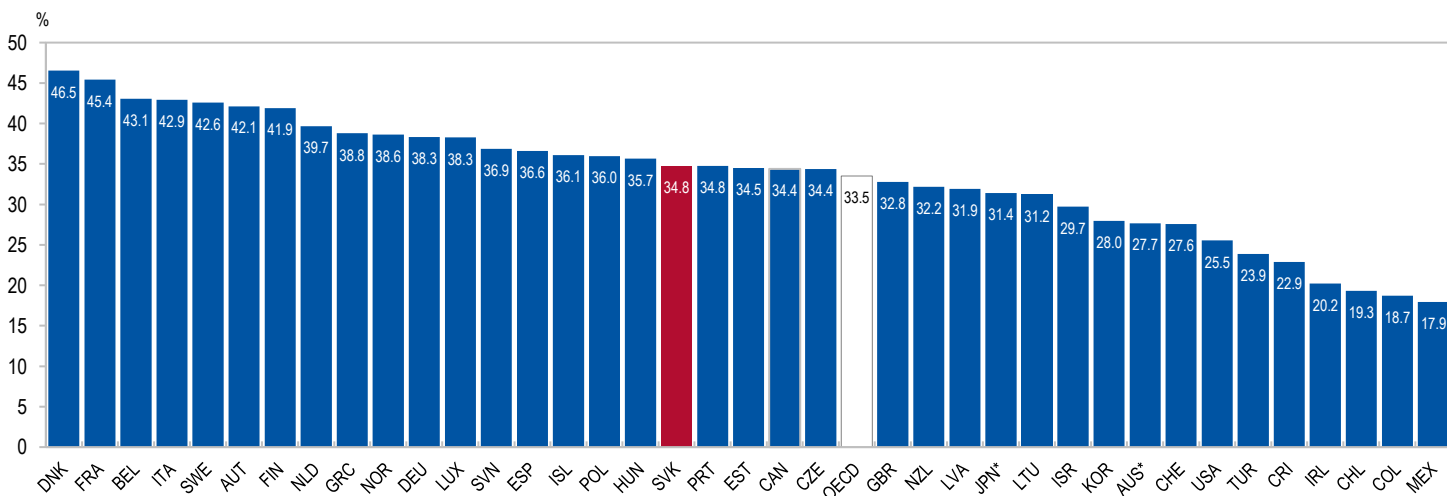
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Slovak Republic increased by 0.2 percentage points from 34.6% in 2019 to 34.8% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in the Slovak Republic has increased from 33.6% in 2000 to 34.8% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in the Slovak Republic was 34.8% in 2020, with the lowest being 28.1% in 2010.



Tax-to-GDP ratio compared to the OECD, 2020

The Slovak Republic ranked 18th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, the Slovak Republic had a tax-to-GDP ratio of 34.8% compared with the OECD average of 33.5%. In 2019, 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 2020 data, therefore their latest 2019 data are presented within this country note.

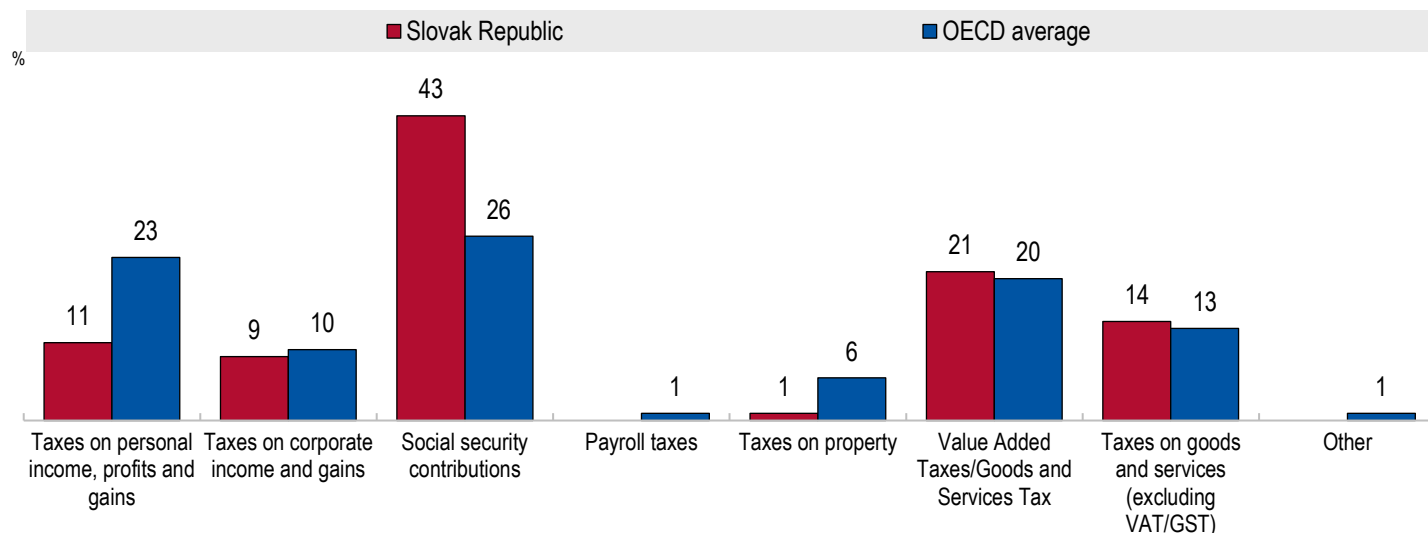
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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, 2019

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 ²		
	Euro, millions			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains ¹	6 370	6 628	+ 258	21	20	- 1	34th	36th	- 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	3 218	3 535	+ 317	11	11	-	35th	35th	-
<i>Corporate income and gains</i>	2 943	2 848	- 95	10	9	- 1	17th	18th	- 1
Social security contributions	13 147	14 085	+ 937	43	43	-	2nd	2nd	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	369	378	+ 8	1	1	-	36th	36th	-
Taxes on goods and services	10 671	11 371	+ 700	35	35	-	16th	15th	+ 1
<i>of which VAT</i>	6 319	6 830	+ 511	21	21	-	21st	20th	+ 1
Other	137	127	- 10	-	-	-	23rd	26th	- 3
TOTAL	30 558	32 462	+ 1 904	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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

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