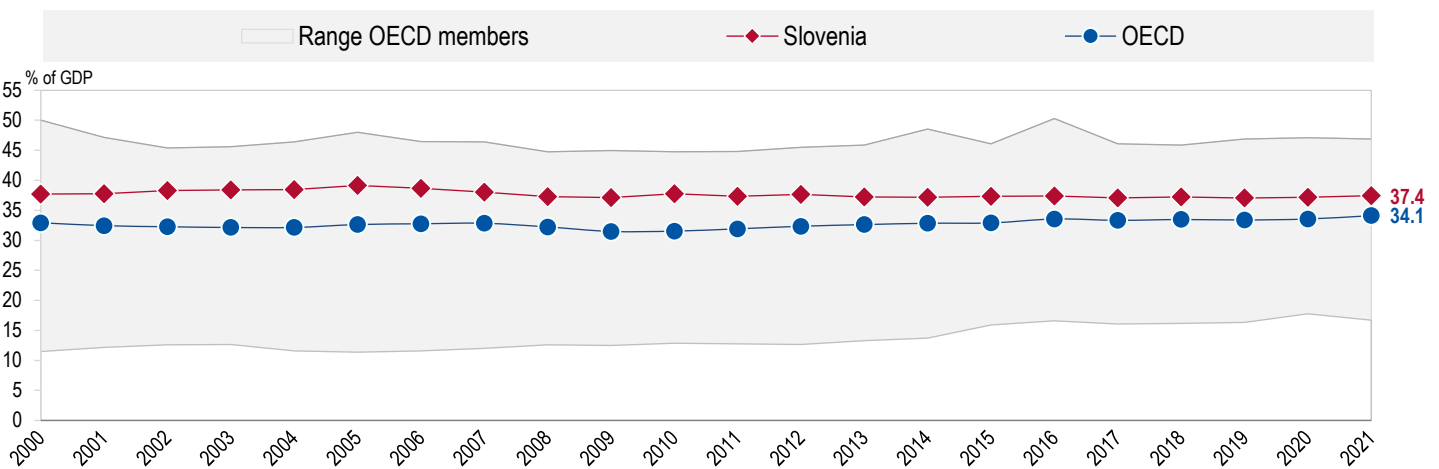


# Revenue Statistics 2022 - Slovenia

## Tax-to-GDP ratio

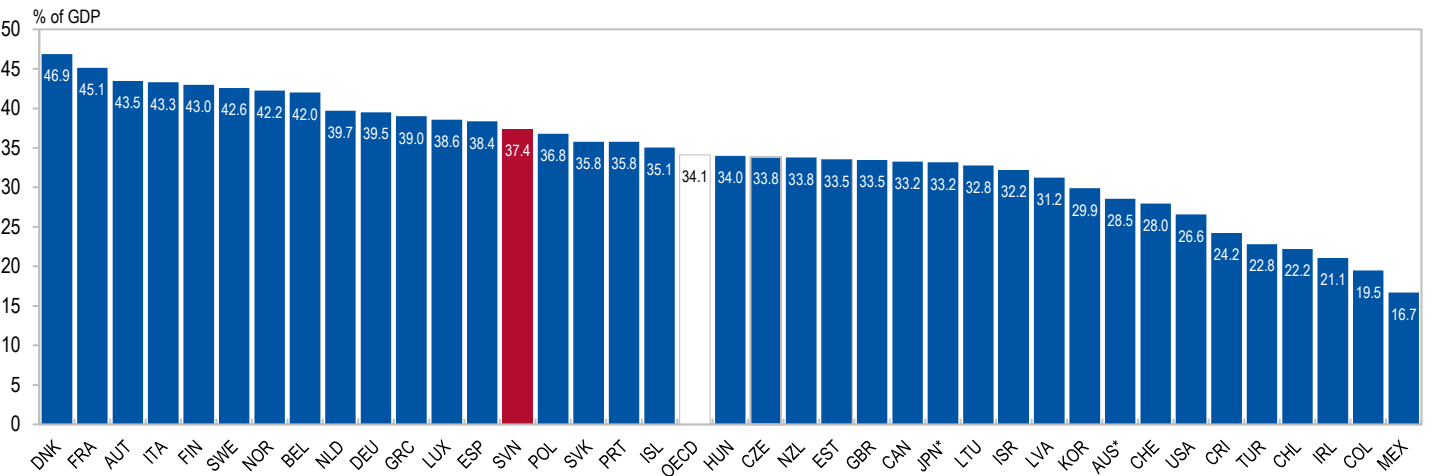
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Slovenia increased by 0.2 percentage points from 37.2% in 2020 to 37.4% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Slovenia has decreased from 37.7% in 2000 to 37.4% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Slovenia was 39.1% in 2005, with the lowest being 37.0% in 2019.



### Tax-to-GDP ratio compared to the OECD, 2021

Slovenia ranked 14th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Slovenia had a tax-to-GDP ratio of 37.4% compared with the OECD average of 34.1%. In 2020, Slovenia was ranked 13th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

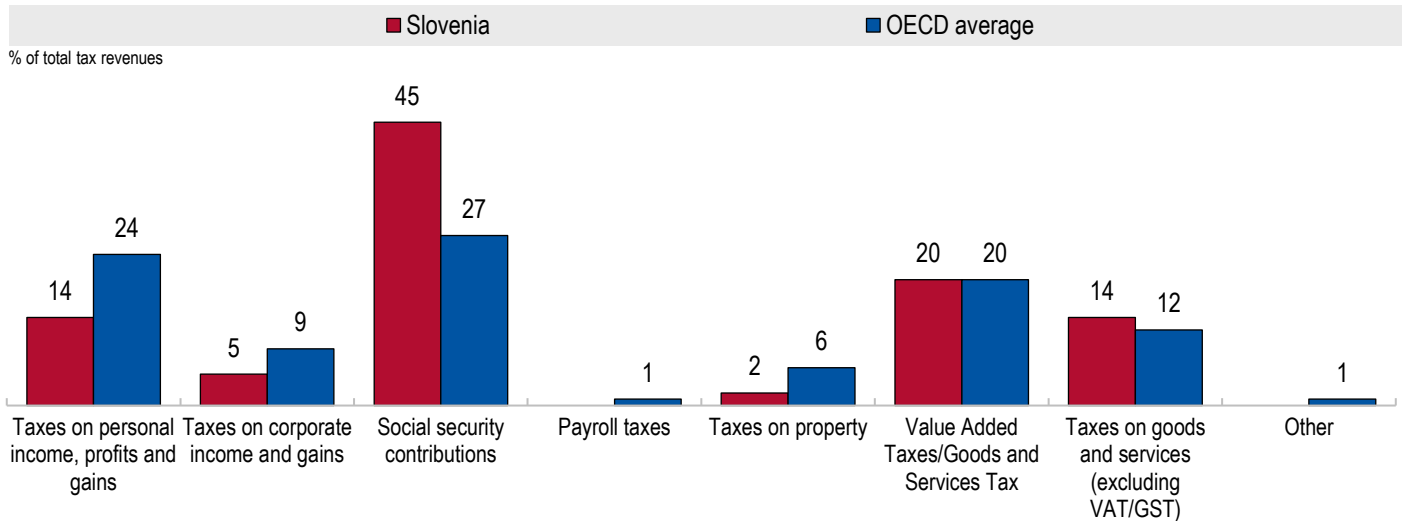
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

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 goods & services taxes (excluding VAT/GST).
- » Equal to the OECD average from value-added taxes.
- » 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 <sup>2</sup>		
	Euro, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains <sup>1</sup>	3 505	3 385	- 120	19	19	-	37th	37th	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 548	2 468	- 80	14	14	-	33rd	32nd	+ 1
<i>Corporate income and gains</i>	954	914	- 39	5	5	-	32nd	27th	+ 5
Social security contributions	7 587	7 905	+ 318	42	45	+ 3	3rd	2nd	+ 1
Payroll taxes	23	22	- 2	-	-	-	18th	18th	-
Taxes on property	299	295	- 4	2	2	-	33rd	33rd	-
Taxes on goods and services	6 566	5 877	- 689	37	34	- 3	13th	16th	- 3
<i>of which VAT</i>	3 891	3 524	- 366	22	20	- 2	14th	20th	- 6
Other	61	62	+ 1	-	-	-	27th	27th	-
<b>TOTAL</b>	<b>17 979</b>	<b>17 484</b>	<b>- 495</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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.

Source: OECD Revenue Statistics 2022

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