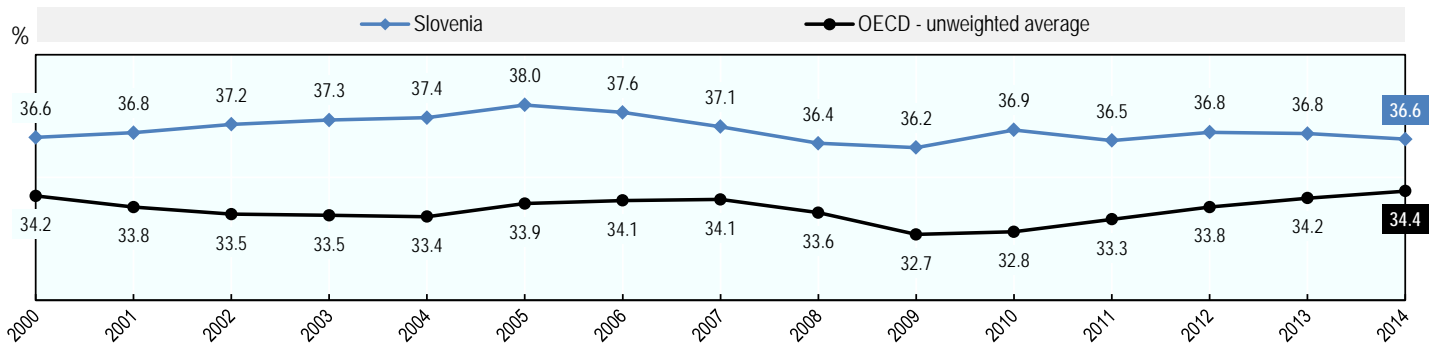


Revenue Statistics 2015 - Slovenia

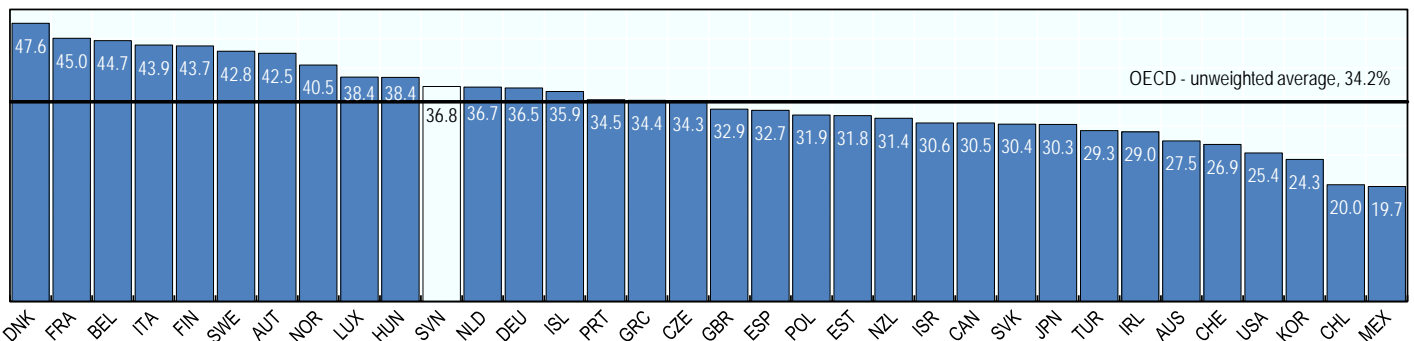
Tax burden over time

The OECD's annual *Revenue Statistics* report found that the tax burden in Slovenia declined by 0.2 percentage points from 36.8% to 36.6% in 2014. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.2% to 34.4%. The tax burden in Slovenia for the year 2000 was the same as in 2014, 36.6%. Over the same period, the OECD average in 2014 was slightly above that in 2000 (34.4% compared with 34.2%).



Tax burden compared to the OECD

Slovenia ranked 11th out of 34 OECD countries in terms of the tax to GDP ratio in 2013 (the latest year for which tax revenue data is available for all OECD countries). Slovenia had a tax to GDP ratio of 36.8% compared with the OECD average of 34.2%. In 2012 Slovenia was also ranked 11th out of 34 OECD countries in terms of the tax to GDP ratio.



Tax structure

	Millions EUR	%	OECD comparison ²
Taxes on personal income, profits and gains	1,889	14	27
Taxes on corporate income and gains	433	3	32
Social security contributions	5,332	40	5
Payroll taxes	23	0	*
Taxes on property	232	2	29
Taxes on goods and services	5,331	40	6
<i>Of which VAT is</i>	3,048	23	7
Other ¹	55	0	*
TOTAL	13,296	100	

The structure of the tax revenues in Slovenia shows the following percentage breakdown

- 40% from social security contributions (5th highest in the OECD)
- 40% from taxes on goods and services (6th highest in the OECD)
- 14% from taxes on personal income, profits and gains (27th in the OECD)

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

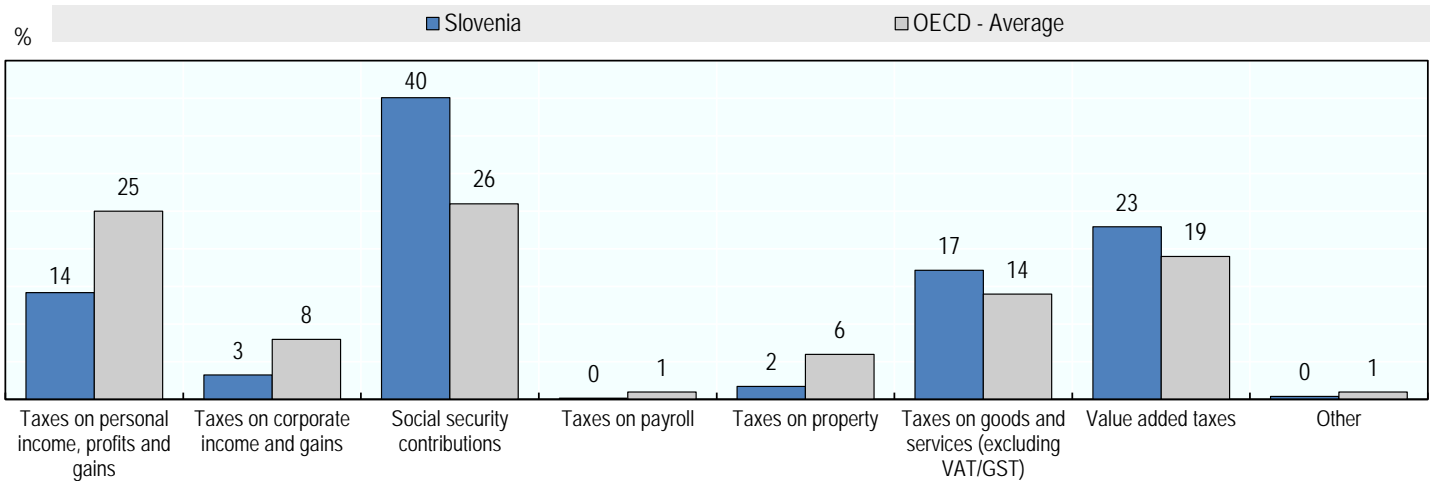
2. The country with the highest share being number 1 and the country with the lowest share being number 34

Source: OECD Revenue Statistics 2015 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

Tax structure compared to the OECD

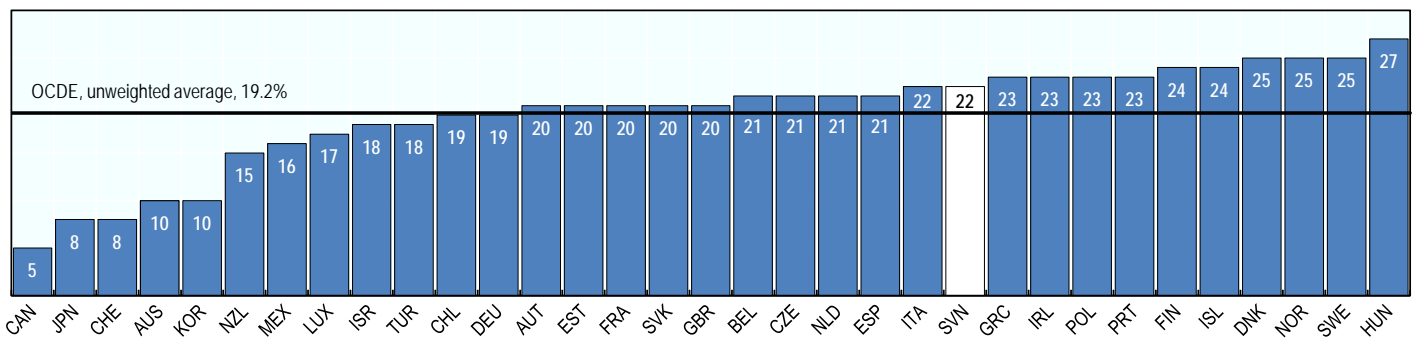
The structure of tax receipts in Slovenia compared with the OECD average is characterised by:

- Substantially higher revenues from social security contributions and higher revenues from taxes on goods and services and value added taxes.
- A lower proportion of revenues from taxes on personal income, corporate income and property.



VAT rates

The Slovenian standard VAT³ rate is 22%, which is above the OECD average. The average VAT/GST standard rate in the OECD was 19.2% on 1 January 2015, up from 17.6% on 1 January 2009. A reduced VAT rate of 9.5% applies to a number of goods and services. In the last six years, 21 of the 34 OECD countries have raised their standard VAT/GST rate at least once. In line with this trend, Slovenia raised its standard VAT rate from 20% to 22% in 2013.



3. VAT refers to value added tax and goods and services tax (GST)
 Source: [OECD Tax Database](#) 1st January 2015

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