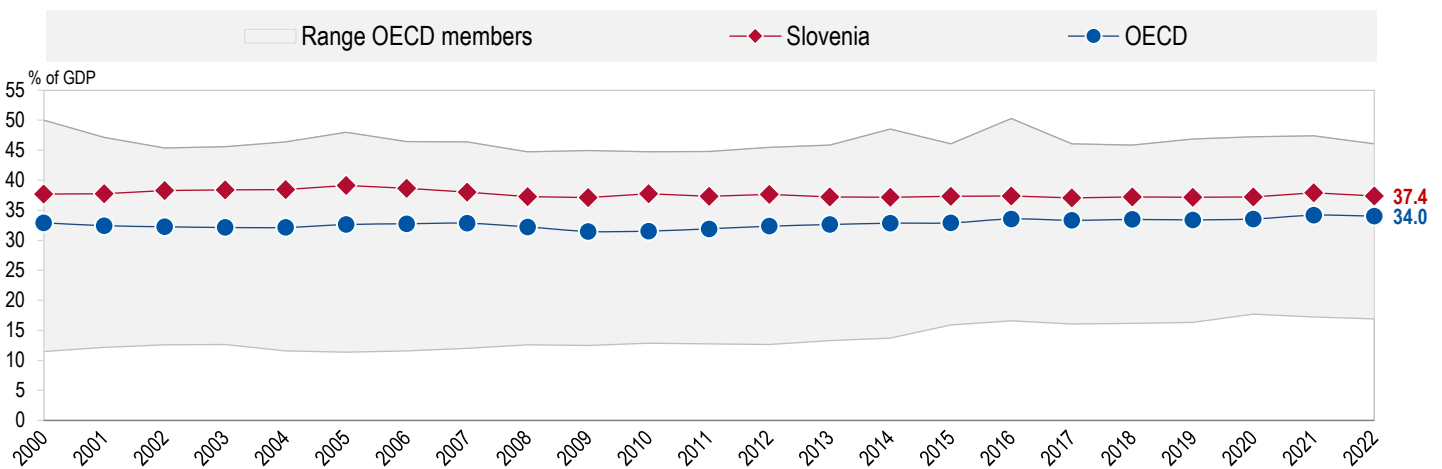


Revenue Statistics 2023 - Slovenia

Tax-to-GDP ratio

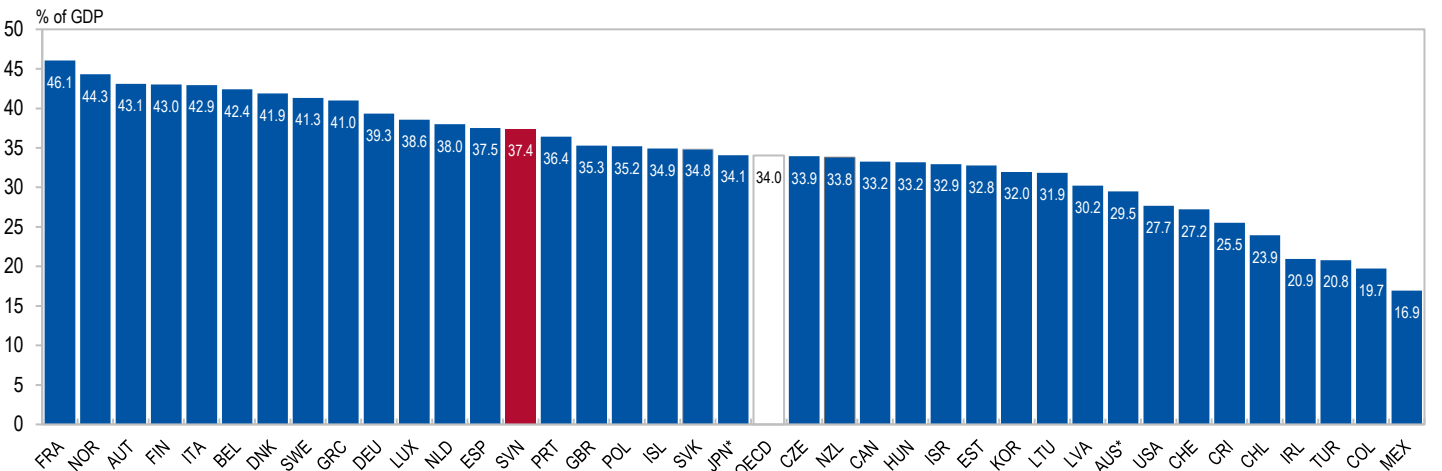
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Slovenia decreased by 0.6 percentage points from 37.9% in 2021 to 37.4% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Slovenia has decreased from 37.7% in 2000 to 37.4% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Slovenia was 39.1% in 2005, with the lowest being 37.1% in 2017.



Tax-to-GDP ratio compared to the OECD, 2022

Slovenia ranked 14th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Slovenia had a tax-to-GDP ratio of 37.4% compared with the OECD average of 34.0%. In 2021, 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 2022 data, therefore their latest 2021 data are presented within this country note.

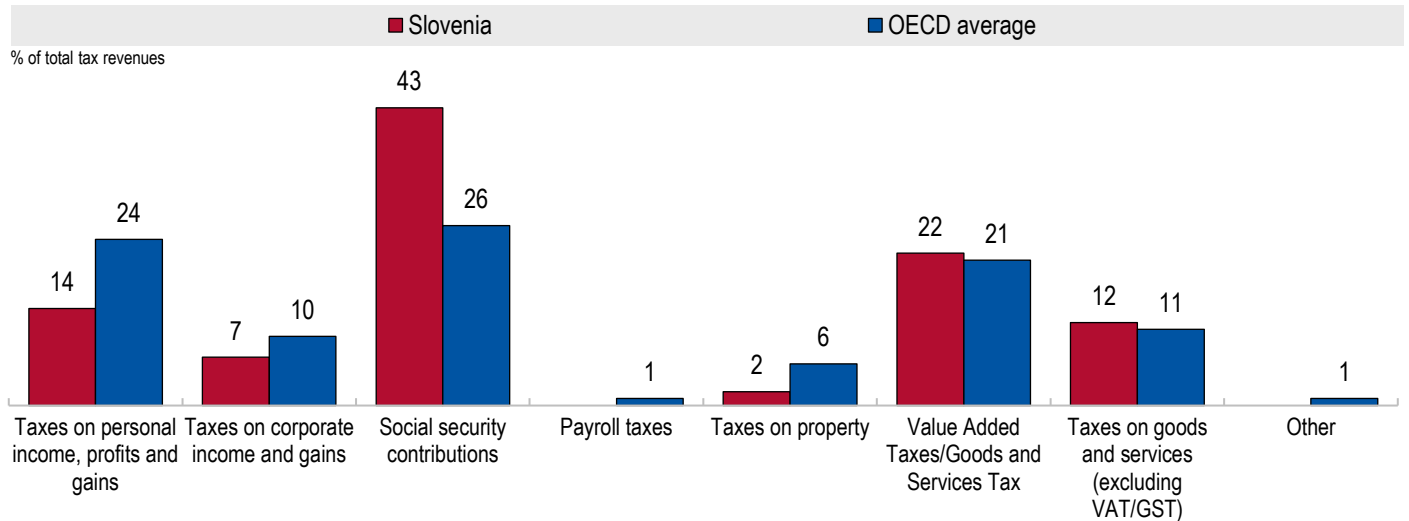
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2021

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		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	3 406	4 136	+ 730	19	21	+ 2	37th	34th	+ 3
<i>of which</i>									
<i>Personal income, profits and gains</i>	2 468	2 842	+ 373	14	14	-	32nd	31st	+ 1
<i>Corporate income and gains</i>	935	1 291	+ 356	5	7	+ 2	27th	26th	+ 1
Social security contributions	7 905	8 564	+ 659	45	43	- 2	2nd	2nd	-
Payroll taxes	-	-	-	-	-	-	18th	18th	-
Taxes on property	295	322	+ 27	2	2	-	33rd	33rd	-
Taxes on goods and services	5 890	6 790	+ 901	34	34	-	16th	14th	+ 2
<i>of which VAT</i>	3 535	4 302	+ 768	20	22	+ 2	20th	16th	+ 4
Other	62	82	+ 19	-	-	-	27th	22nd	+ 5
TOTAL	17 517	19 835	+ 2 318	100	100	-	-	-	-

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.

OECD (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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