

Slovenia

Table SI.1: Tax Revenue

	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Ranking 2018	Revenue 2018 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	15.0	14.7	14.1	13.7	14.2	14.1	14.6	15.0	15.0	14.9	14.8	14.4	14.3	12	6.5
VAT	8.4	8.3	8.4	7.9	8.0	8.1	8.0	8.4	8.4	8.3	8.2	8.1	8.2	12	3.8
Taxes and duties on imports excluding VAT	0.2	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	23	0.1
Taxes on products, except VAT and import duties	4.0	4.0	4.0	4.6	4.8	4.7	5.1	5.1	5.1	5.2	5.1	5.0	4.7	9	2.1
Other taxes on production	2.5	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.2	1.3	17	0.6
Direct taxes	9.0	9.1	8.8	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	19	3.6
Personal income taxes	5.7	5.5	5.7	5.7	5.5	5.5	5.6	5.1	5.0	5.1	5.2	5.1	5.3	19	2.4
Corporate income taxes	2.9	3.2	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	24	0.9
Other	0.4	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	15	0.3
Social contributions	14.8	14.4	14.7	15.6	15.8	15.6	15.9	15.5	15.3	15.4	15.4	15.4	15.5	4	7.1
Employers'	5.4	5.3	5.4	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.7	16	2.6
Households'	9.4	9.1	9.3	9.9	10.1	10.1	10.2	9.9	9.9	9.9	9.9	9.8	9.8	1	4.5
Less: capital transfers (1)	0.1	0.1	0.1	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		
Total	38.7	38.0	37.5	37.3	38.0	37.6	37.9	37.5	37.4	37.6	37.7	37.4	37.6	13	17.2
B. Structure by level of government															
as % of total taxation															
Central government	54.4	53.1	52.1	48.6	47.9	47.9	47.5	48.1	48.9	49.7	49.9	49.6	49.9	22	8.6
State government (2)	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0		0.0
Local government	7.5	8.8	8.6	9.8	10.5	10.5	10.7	10.6	10.3	9.3	9.2	9.1	9.0	11	1.5
Social security funds	37.7	37.4	38.7	41.2	41.2	41.1	41.4	40.9	40.4	40.6	40.5	40.9	40.7	4	7.0
EU institutions	0.4	0.6	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	23	0.1
C. Structure by economic function															
as % of GDP															
Consumption	12.9	12.9	13.1	13.3	13.7	13.6	14.0	14.5	14.4	14.4	14.2	13.9	13.8	8	6.3
Labour	20.1	19.0	19.1	19.4	19.6	19.4	19.6	18.8	18.5	18.6	18.8	18.7	19.0	10	8.7
of which on income from employment	19.1	18.0	18.1	18.2	18.3	18.0	18.0	17.4	17.3	17.5	17.7	17.6	18.0	10	8.2
Paid by employers	6.8	6.4	6.0	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.7	17	2.6
Paid by employees	12.3	11.7	12.1	12.6	12.6	12.4	12.4	11.8	11.9	12.0	12.1	12.0	12.3	4	5.6
Paid by non-employed	1.1	1.0	1.0	1.2	1.4	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.0	17	0.5
Capital	5.7	6.1	5.3	4.6	4.7	4.5	4.4	4.2	4.5	4.6	4.7	4.8	4.9	21	2.2
Income of corporations	2.9	3.2	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	25	0.9
Income of households	0.3	0.5	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.4	19	0.2
Income of self-employed	1.5	1.5	1.5	1.5	1.5	1.5	1.6	1.5	1.6	1.6	1.6	1.5	1.5	11	0.7
Stock of capital	0.9	0.9	0.9	0.9	1.1	1.0	1.1	1.2	1.2	1.1	1.1	1.1	1.1	23	0.5

Table SI.1: Tax Revenue (continued)

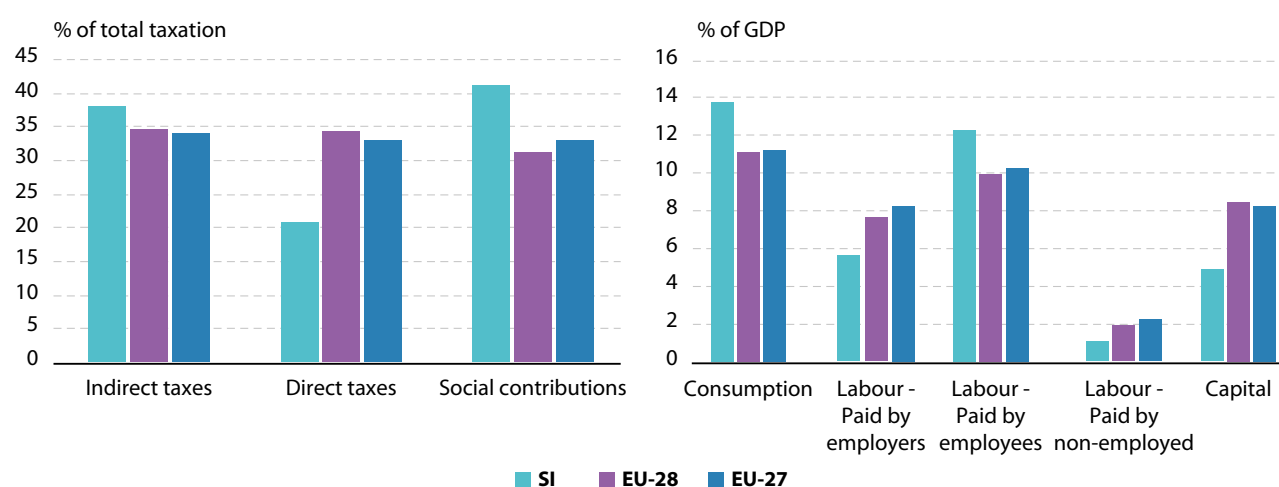
	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	Ranking 2018	Revenue 2018 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	3.0	3.0	3.0	3.5	3.6	3.4	3.8	3.9	3.9	3.9	3.9	3.7	3.5	4	1.6
Energy	2.3	2.3	2.3	2.9	3.0	2.9	3.3	3.3	3.3	3.3	3.3	3.2	3.0	1	1.4
of which transport fuel taxes	2.0	2.1	2.1	2.6	2.5	2.4	2.7	2.7	2.6	2.6	2.6	2.4	2.3	1	
Transport	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	15	0.2
Pollution and resources	0.19	0.18	0.16	0.15	0.16	0.16	0.16	0.16	0.16	0.16	0.15	0.13	0.12	8	0.1
E. Property taxes as % of GDP															
Taxes on property	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	24	0.3
Recurrent taxes on immovable property	0.4	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	17	0.2
Other taxes on property	0.2	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	24	0.1
F. Implicit tax rates %															
Consumption	20.9	21.2	21.3	20.3	20.3	20.2	20.3	21.5	21.9	22.1	21.9	21.9	21.7	6	
Labour	37.3	35.9	35.8	35.1	34.9	35.2	35.3	35.0	35.3	35.8	35.7	35.6	36.0	12	
G. Payable tax credits as % of GDP															
Total payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Tax expenditure component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Transfer component	:	:	:	:	:	:	:	:	:	:	:	:	:	:	
Total tax revenue adjusted for payable tax credits	:	:	:	:	:	:	:	:	:	:	:	:	:	:	

(¹) Representing taxes assessed but unlikely to be collected.

(²) This level refers to the *Länder* in Austria and Germany, the *gewesten and gemeenschappen / régions et communautés* in Belgium, and the *comunidades autónomas* in Spain.

Source: European Commission, DG Taxation and Customs Union, based on Eurostat data

Figure SI.1: Tax revenues by main taxes, compared to EU-28 and EU-27, 2018
(in % of total taxation (left graph) and in % of GDP (right graph))



Source: European Commission, DG Taxation and Customs Union, based on Eurostat data
Note: EU-27 represents EU Member States without UK

Table SI.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Abolishing of the personal income tax on the reimbursement for annual leave up to the amount of the average monthly wage in the Republic of Slovenia	Base decrease	Legislation: 25-4-2019 In force from: 04-05-2019
The amendments include (1) increase of tax brackets thresholds, (2) reduction of tax rates in second and third tax bracket, (3) increase of the general tax allowance (from EUR 3,303 to EUR 3,500), (4) introduction of additional linear general tax allowance for the income interval up to EUR 13,316.83 and (5) increase of tax allowance for the income from students' work.	Rate decrease; base decrease	Legislation: 23-10-2019 In force from: 01-01-2020
Personal income tax: Unincorporated businesses/Self employment income		
The same solution as it is for corporate - taxpayers are allowed to reduce their tax base by using tax allowances only up to 63% of tax base while the calculation of the tax base and the recognition of tax allowances remain unchanged.	Neutral	Legislation: 23-10-2019 In force from: 01-01-2020
Personal income tax: Savings		
Amendments also include the increases in tax rates (from 25% to 27.5% and for 5 percentage points for capital gains with holding period from 5 to 20 years) for capital income and for the income from renting the property.	Rate increase	Legislation: 23-10-2019 In force from: 01-01-2020
Social security contributions: Employee		
The increase of the exemption for social security contributions on the annual leave reimbursement from 70% to 100% of the average monthly wage in the Republic of Slovenia.	Base decrease	Legislation: 25-04-2019 In force from: 04-05-2019
Corporate income tax		
Introduction of GAAR and CFC rules into domestic legislation.	Neutral	Legislation: 27-11-2018 In force from: 01-01-2019
The taxpayers are allowed to reduce their tax base by using tax allowances only up to 63% of tax base while the calculation of the tax base and the recognition of tax allowances remain unchanged. Furthermore, from the EU Directive the institutes of exit taxation and hybrid mismatches were implemented.	Base increase	Legislation: 23-10-2019 In force from: 01-01-2020
Value-added tax		
Amendments to the VAT Act simplified VAT payment rules and the issue of invoices for telecommunication, broadcasting and electronic services provided to consumers in other Member States, pursuant to EU Directive. Additional amendments in line with EU Directive applying to the VAT treatment of vouchers were implemented.	Neutral	Legislation: 18-11-2018 In force from: 01-09-2019
Electronic publications fall under reduced (9.5%) VAT rate.	Rate decrease	Legislation: 24-09-2019 In force from: 01-01-2020
The additional reduced VAT rate of 5% applies to the supply of printed or electronic books, newspapers and periodicals.	Rate decrease	Legislation: 22-11-2019 In force from: 01-01-2020
Health-related taxes		
Increase in the minimum excise duty from EUR 111 to EUR 114 per 1 000 cigarettes.	Rate increase	Legislation: 25-04-2019 In force from: 01-06-2019
Other taxes		
The recognition of cost related to trading with derivatives is limited to the amount of tax base.	Base increase	Legislation: 23-10-2019 In force from: 01-01-2020