

Slovakia

Table SK.1: Tax Revenue

	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
A. Structure by type of tax															
as % of GDP															
Indirect taxes	11.3	10.7	10.7	10.5	11.4	10.8	11.4	11.6	11.7	11.6	12.0	12.0	12.2	20	11.4
VAT	6.6	6.7	6.6	6.1	6.6	5.9	6.3	6.6	6.8	6.7	7.0	7.1	7.3	17	6.8
Taxes and duties on imports excluding VAT	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.2	0.1	0.2	0.2	0.2	0.1	21	0.1
Taxes on products, except VAT and import duties	3.7	2.9	3.0	3.3	3.7	3.6	3.8	3.7	3.7	3.7	3.9	3.8	3.7	14	3.5
Other taxes on production	0.9	0.8	0.9	0.8	0.8	1.1	1.1	1.2	1.0	1.1	1.0	1.0	1.0	21	1.0
Direct taxes	6.3	6.6	5.7	5.5	5.6	5.6	6.2	6.7	7.1	7.2	7.2	7.3	7.2	22	6.8
Personal income taxes	2.9	3.1	2.8	2.6	2.8	2.9	2.9	3.0	3.1	3.3	3.4	3.6	3.8	23	3.5
Corporate income taxes	2.9	3.0	2.5	2.4	2.4	2.3	2.8	3.3	3.7	3.5	3.5	3.3	3.0	9	2.8
Other	0.5	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	18	0.4
Social contributions	11.5	11.7	12.4	12.0	12.0	12.2	13.3	13.4	13.7	14.2	14.7	14.8	15.0	4	14.1
Employers'	6.2	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.6	8.8	9.1	4	8.5
Households'	5.3	5.1	5.7	5.3	5.5	5.6	5.8	5.7	5.8	6.1	6.1	6.0	5.9	11	5.6
Less: capital transfers (1)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Total	29.1	29.0	28.8	28.0	29.0	28.6	30.8	31.8	32.5	33.0	34.0	34.1	34.4	20	32.3
B. Structure by level of government															
as % of total taxation															
Central government	58.3	57.7	55.0	55.1	56.4	55.3	55.1	56.0	56.9	56.0	56.1	55.9	55.6	19	17.9
State government (2)	:	:	:	:	:	:	:	:	:	:	:	:	:		
Local government	2.3	2.2	2.5	2.4	2.3	2.4	2.3	2.3	1.6	1.6	1.5	1.5	1.4	23	0.5
Social security funds	38.7	39.3	41.9	41.7	40.5	41.7	42.0	41.3	41.1	41.9	41.8	42.1	42.5	2	13.7
EU institutions	0.7	0.8	0.6	0.7	0.8	0.6	0.5	0.5	0.5	0.5	0.5	0.5	0.5	17	0.1
C. Structure by economic function															
as % of GDP															
Consumption	10.8	10.1	10.1	9.9	10.8	9.9	10.5	10.8	10.9	10.9	11.3	11.2	11.4	17	10.7
Labour	14.0	14.3	15.0	14.5	14.7	14.9	16.0	16.2	16.6	17.3	17.9	18.3	18.7	12	17.5
of which on income from employment	11.4	12.1	12.3	12.3	12.0	12.3	13.2	13.5	13.9	14.5	15.1	15.5	16.0	14	15.0
Paid by employers	6.2	6.5	6.7	6.7	6.5	6.6	7.5	7.7	7.9	8.0	8.6	8.8	9.1	7	8.5
Paid by employees	5.2	5.6	5.6	5.6	5.5	5.7	5.8	5.8	6.0	6.5	6.6	6.7	6.9	24	6.4
Paid by non-employed	2.6	2.3	2.7	2.2	2.6	2.7	2.8	2.7	2.6	2.8	2.8	2.7	2.7	7	2.5
Capital	4.4	4.5	3.7	3.6	3.6	3.8	4.4	4.8	5.0	4.8	4.7	4.6	4.3	22	4.1
Income of corporations	3.2	3.3	2.7	2.6	2.6	2.5	3.1	3.5	3.8	3.7	3.6	3.5	3.3	7	3.1
Income of households	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	26	0.1
Income of self-employed	0.3	0.3	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	0.1	27	0.1
Stock of capital	0.8	0.8	0.9	0.8	0.8	1.0	1.1	1.1	1.0	1.0	1.0	0.9	0.9	23	0.9

Table SK.1: Tax Revenue (continued)

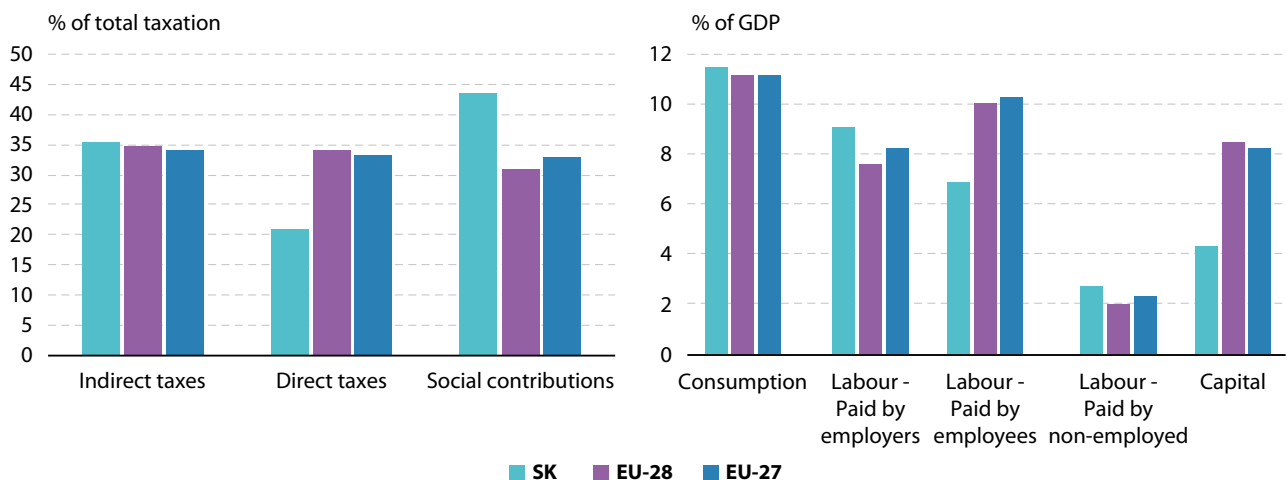
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	Ranking 2019	Revenue 2019 (billion euros)
D. Environmental taxes as % of GDP															
Environmental taxes	2.1	2.1	2.0	2.1	2.4	2.4	2.5	2.5	2.5	2.5	2.5	2.5	2.4	16	2.2
Energy	1.8	1.8	1.7	1.8	2.1	2.1	2.2	2.2	2.2	2.2	2.2	2.2	2.1	9	2.0
of which transport fuel taxes	1.9	1.7	1.6	1.5	1.5	1.3	1.3	1.3	1.3	1.4	1.4	1.4	1.3	16	
Transport	0.2	0.2	0.2	0.2	0.2	0.2	0.3	0.3	0.3	0.3	0.3	0.3	0.2	20	0.2
Pollution and resources	0.11	0.06	0.06	0.05	0.05	0.05	0.04	0.04	0.04	0.04	0.03	0.03	0.03	17	0.0
E. Property taxes as % of GDP															
Taxes on property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	25	0.4
Recurrent taxes on immovable property	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.4	19	0.4
Other taxes on property	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	27	0.0
F. Implicit tax rates %															
Consumption	16.6	15.3	14.1	14.4	16.1	14.8	15.7	16.3	16.8	16.3	16.8	16.7	16.9	22	
Labour	32.4	34.2	32.9	33.6	32.9	33.6	36.0	36.0	36.6	36.8	37.1	37.1	37.3	11	
G. Payable tax credits as % of GDP															
Total payable tax credits	0.4	0.4	0.4	0.4	0.4	0.4	0.4	0.3	0.3	0.3	0.3	0.3	0.4		0.3
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 SK.1: Tax revenues by main taxes, 2019
(in % of total taxation (left graph) and in % of GDP (right graph))



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

Table SK.2: Latest tax reforms

Description of measure	Change	Date
Other corporate taxes		
Abolition of Bank levy since July 2020. Fiscal effect halved in 2020, then full impact.	Rate decrease; base decrease	Legislation: 30-06-2020 In force from: 01-07-2020
Other taxes		
Changes in motor vehicle taxation. Retrospective effect on the year t-1	Rate decrease; base decrease	In force from: 01-10-2020