

Slovenia

Table SI.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	14.6	14.1	13.7	14.2	14.1	14.5	15.0	15.0	14.9	14.7	14.4	14.2	13.8	16	6.7
VAT	8.3	8.3	7.9	8.0	8.1	8.0	8.4	8.4	8.3	8.2	8.1	8.2	8.0	12	3.9
Taxes and duties on imports excluding VAT	0.3	0.2	0.2	0.2	0.2	0.2	0.2	0.1	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	4.6	4.8	4.7	5.1	5.1	5.1	5.2	5.1	5.0	4.6	4.4	9	2.1
Other taxes on production	2.1	1.6	1.0	1.1	1.1	1.3	1.4	1.3	1.3	1.3	1.2	1.2	1.2	17	0.6
Direct taxes	9.1	8.8	8.1	8.0	7.8	7.5	7.0	7.2	7.2	7.5	7.5	7.9	7.9	20	3.8
Personal income taxes	5.5	5.7	5.7	5.5	5.5	5.6	5.1	5.0	5.1	5.2	5.1	5.4	5.3	19	2.6
Corporate income taxes	3.2	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	22	1.0
Other	0.4	0.6	0.6	0.7	0.6	0.7	0.7	0.7	0.7	0.7	0.6	0.6	0.6	14	0.3
Social contributions	14.4	14.7	15.5	15.8	15.6	15.8	15.5	15.3	15.4	15.4	15.4	15.4	15.7	2	7.6
Employers'	5.3	5.4	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	15	2.8
Households'	9.1	9.3	9.9	10.1	10.0	10.2	9.9	9.9	9.9	9.8	9.8	9.8	9.9	1	4.8
Less: capital transfers (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	0.0		
Total	38.0	37.5	37.3	38.0	37.6	37.9	37.5	37.4	37.6	37.6	37.3	37.5	37.4	13	18.1
B. Structure by level of government															
as % of total taxation															
Central government	53.1	52.1	48.6	47.9	47.9	47.5	48.1	48.9	49.7	49.9	49.6	49.9	49.3	22	8.9
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	8.8	8.6	9.8	10.5	10.5	10.7	10.6	10.3	9.3	9.2	9.1	9.0	8.9	11	1.6
Social security funds	37.4	38.7	41.2	41.2	41.1	41.4	40.9	40.4	40.6	40.5	40.9	40.8	41.5	3	7.5
EU institutions	0.6	0.5	0.4	0.4	0.5	0.4	0.4	0.4	0.5	0.4	0.4	0.4	0.4	23	0.1
C. Structure by economic function															
as % of GDP															
Consumption	12.9	13.1	13.3	13.7	13.6	14.0	14.5	14.4	14.4	14.2	13.9	13.6	13.3	9	6.4
Labour	19.0	19.1	19.4	19.6	19.4	19.6	18.8	18.5	18.6	18.8	18.7	18.9	19.1	11	9.3
of which on income from employment	18.0	18.1	18.2	18.3	18.0	18.0	17.4	17.3	17.5	17.7	17.6	17.9	18.1	7	8.8
Paid by employers	6.4	6.0	5.6	5.7	5.6	5.7	5.5	5.4	5.5	5.5	5.6	5.6	5.7	16	2.8
Paid by employees	11.7	12.1	12.6	12.6	12.4	12.4	11.8	11.9	12.0	12.1	12.0	12.2	12.4	4	6.0
Paid by non-employed	1.0	1.0	1.2	1.4	1.5	1.5	1.4	1.2	1.1	1.1	1.0	1.0	1.0	18	0.5
Capital	6.1	5.3	4.6	4.7	4.5	4.4	4.2	4.5	4.6	4.7	4.8	4.9	5.0	19	2.4
Income of corporations	3.2	2.5	1.8	1.8	1.6	1.2	1.2	1.4	1.5	1.6	1.8	1.9	2.0	23	1.0
Income of households	0.5	0.5	0.3	0.3	0.3	0.4	0.3	0.3	0.4	0.4	0.4	0.5	0.5	19	0.2
Income of self-employed	1.5	1.5	1.5	1.5	1.5	1.6	1.5	1.6	1.6	1.6	1.5	1.5	1.5	10	0.7
Stock of capital	0.9	0.9	0.9	1.1	1.0	1.1	1.2	1.2	1.1	1.1	1.1	1.1	1.1	22	0.5

Table SI.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	3.0	3.0	3.5	3.6	3.4	3.8	3.9	3.9	3.9	3.9	3.7	3.4	3.3	4	1.6
Energy	2.3	2.3	2.9	3.0	2.9	3.3	3.3	3.3	3.3	3.3	3.1	2.9	2.8	3	1.3
of which transport fuel taxes	2.1	2.1	2.6	2.5	2.4	2.7	2.7	2.6	2.6	2.6	2.4	2.3	2.2	2	
Transport	0.5	0.5	0.4	0.4	0.4	0.4	0.4	0.5	0.5	0.4	0.4	0.4	0.4	14	0.2
Pollution and resources	0.18	0.16	0.15	0.16	0.16	0.16	0.16	0.16	0.16	0.15	0.13	0.12	0.12	7	0.1
E. Property taxes as % of GDP															
Taxes on property	0.6	0.6	0.6	0.6	0.6	0.6	0.7	0.7	0.6	0.6	0.6	0.6	0.6	23	0.3
Recurrent taxes on immovable property	0.4	0.4	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	16	0.2
Other taxes on property	0.2	0.2	0.1	0.1	0.1	0.1	0.1	0.2	0.1	0.1	0.1	0.1	0.1	23	0.1
F. Implicit tax rates %															
Consumption	20.8	20.8	19.8	19.9	19.6	19.8	20.9	21.4	21.6	21.4	21.3	21.2	20.7	8	
Labour	35.9	35.8	35.1	34.9	35.2	35.3	35.0	35.3	35.8	35.7	35.6	35.9	35.6	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, 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 SI.2: Latest tax reforms

Description of measure	Change	Date
Personal income tax: Earned income		
Reduction of tax base for potential market income from production on agricultural land in the amount of 50% of cadastral income	Base decrease	Legislation: 30-12-2020 In force from: 01-01-2021
The increase of the deduction of a portion of the personal income tax (increase from 0.5% to 1%) for donation for general purpose and political parties or representative trade unions	Neutral	Legislation: 30-12-2020 In force from: 01-01-2021
Reduction of tax base for potential market income from production on agricultural land in the amount of 50% of cadastral income	Base decrease	Legislation: 10-04-2020 In force from: 01-01-2020
Personal income tax: Unincorporated businesses/Self employment income		
Deferral for the advance payment of the PIT on income from the activity for April and May 2020 (until April 2021 when tax returns for 2020 are due) .	Neutral	Legislation: 02-04-2020 In force from: 11-04-2020
Taxpayers can delay a deadline for submitting tax return of the advance payment of personal income tax on income from the activity for 2 months.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
Taxpayers can opt to postpone the payment of the PIT from activity for up to 24 months or to pay the liability in 24 monthly instalments, if there are reductions in revenue due to the COVID-19 pandemic.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
The postponement of the PIT from activity advance payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Social security contributions: Employee		
Exemption from payment of employees' pension and disability insurance contributions (including contributions for professional pensions) for employees that continued working in the employment relationship, for the period from 13 March 2020 to 31 May 2020.	Neutral	Legislation: 02-04-2020 In force from: 13-03-2020
Exemption of payment of employees' social security insurance contributions for all employees that wait for work due to temporary incapacity of employer to provide work for business reasons or "force majeure".	Neutral	Legislation: 02-04-2020 In force from: 13-03-2020
The postponement of the SSCs payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Social security contributions: Employer		
The postponement of the SSCs payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Exemption from payment of employers' pension and disability insurance contributions (including contributions for professional pensions) for employees that continued working in the employment relationship, for the period from 13 March 2020 to 31 May 2020.	Neutral	Legislation: 02-04-2020 In force from: 13-03-2020
Exemption of payment of employers' social security insurance contributions for all employees that wait for work due to temporary incapacity of employer to provide work for business reasons or "force majeure".	Neutral	Legislation: 02-04-2020 In force from: 13-03-2020
Social security contributions: Self-employed		
Exemption of payment of SSCs for self-employed persons, farmers for three months.	Neutral	Legislation: 02-04-2020 In force from: 11-04-2020
Deferral of payment of SSCs for self-employed persons who have no other employees and for farmers for three months. The total value of deferred contributions, excluding interest on late payment, will have to be paid by 31 March 2022 at the latest.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
Corporate income tax		
Taxpayers can opt to postpone the payment of the CIT liability for up to 24 months or to pay the liability in 24 monthly instalments, if there are reductions in revenue due to the COVID-19 pandemic.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
Taxpayers can delay a deadline for submitting tax return of the advance payment of CIT for 2 months.	Neutral	Legislation: 20-03-2020 In force from: 29-03-2020
The postponement of the CIT advance payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Deferral for the advance payment of the CIT for April and May 2020 (until April 2021 when tax returns for 2020 are due).	Neutral	Legislation: 02-04-2020 In force from: 11-04-2020
Value-added tax		
Temporary exemption of VAT from supplies and the acquisition of protective and medical equipment if the goods are delivered to central or local government or charity organizations.	Base decrease	Legislation: 30-04-2020 In force from: 13-04-2020
The postponement of the VAT payments for up to 24 months or to pay the liability in 24 monthly instalments.	Neutral	Legislation: 25-11-2020 In force from: 28-11-2020
Temporary exemption of VAT from supplies and the acquisition of protective and medical equipment if the goods are delivered to central or local government or charity organizations.	Base decrease	Legislation: 27-11-2020 In force from: 01-11-2020

Environmentally-related taxes

On 1st of January 2021 came into force a new Motor Vehicle Tax Act. The aim of this tax is to reduce the existing taxation of motor vehicles and to automate and speed up the procedures for assessing the motor vehicle tax by made it more digital. The tax base is not anymore the purchase price of the vehicle. The tax is now determined on CO2 emission, fuel consumption, as well as new EURO standards.

Rate decrease

Legislation: 29-12-2020
In force from: 01-01-2021**Health-related taxes**

Increase in minimum excise duty from EUR 114 to EUR 120 per 1 000 cigarettes.

Rate increase

Legislation: 03-09-2020
In force from: 01-10-2020**Other taxes**

Taxpayers can opt to postpone the payment of other tax liabilities (applicable to all withholding tax and income tax advance payments) for up to 24 months or to pay the liability in 24 monthly instalments, if there are reductions in revenue due to the COVID-19 pandemic.

Neutral

Legislation: 20-03-2020
In force from: 29-03-2020

The postponement of all other tax payments for up to 24 months or to pay the liability in 24 monthly instalments. The option to postpone payments is available to legal and natural persons for the income from the activity.

Neutral

Legislation: 25-11-2020
In force from: 28-11-2020