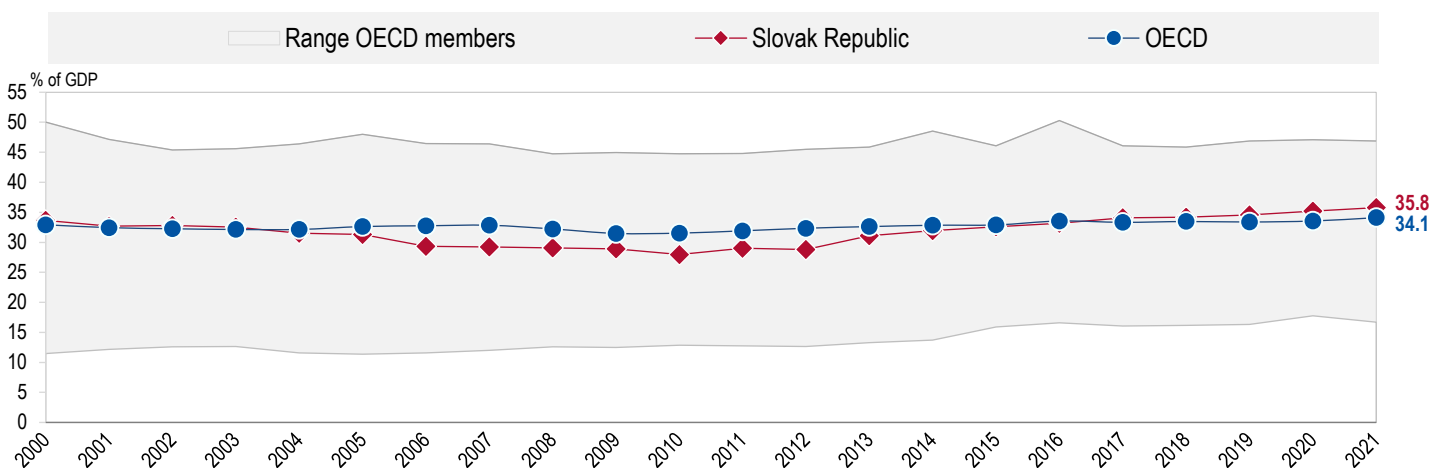


# Revenue Statistics 2022 - the Slovak Republic

## Tax-to-GDP ratio

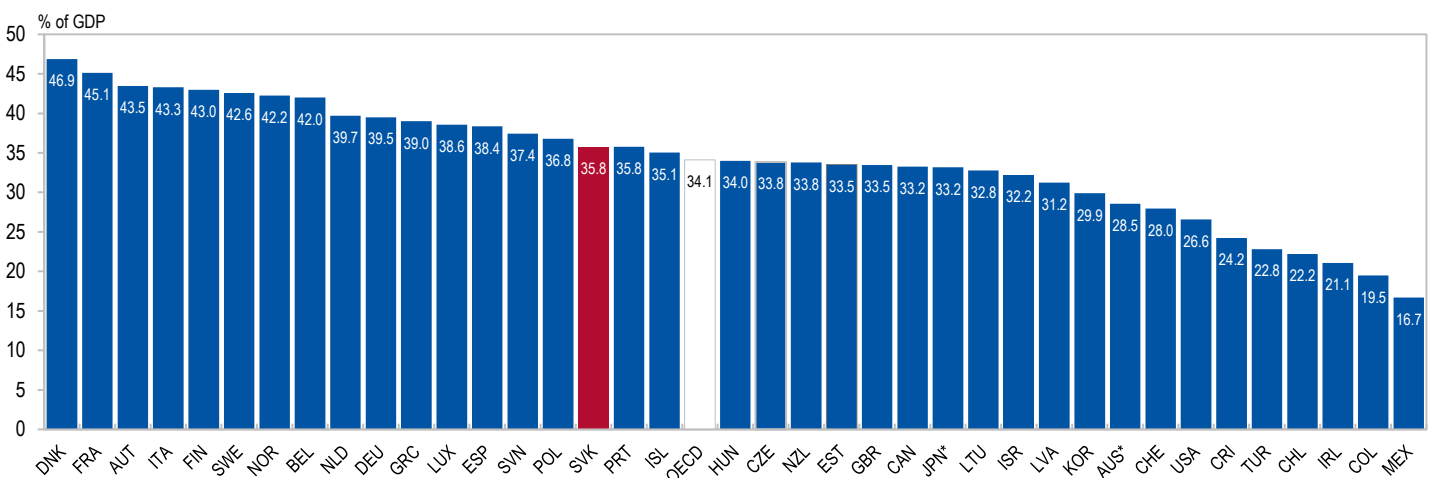
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Slovak Republic increased by 0.6 percentage points from 35.2% in 2020 to 35.8% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in the Slovak Republic has increased from 33.6% in 2000 to 35.8% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). During that period, the highest tax-to-GDP ratio in the Slovak Republic was 35.8% in 2021, with the lowest being 28.0% in 2010.



### Tax-to-GDP ratio compared to the OECD, 2021

The Slovak Republic ranked 16th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, the Slovak Republic had a tax-to-GDP ratio of 35.8% compared with the OECD average of 34.1%. In 2020, the Slovak Republic was ranked 19th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



\* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

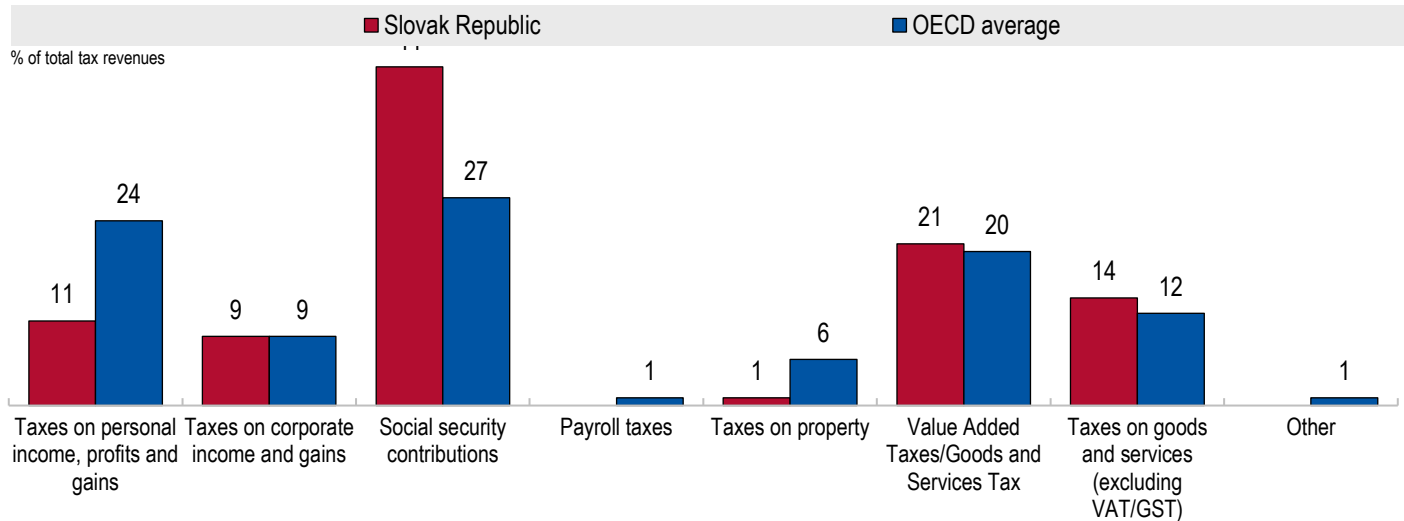
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

The structure of tax receipts in the Slovak Republic compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in the Slovak Republic is characterised by:

- » Substantially higher revenues from social security contributions, and higher revenues from value-added taxes and goods & services taxes (excluding VAT/GST).
- » Equal to the OECD average from taxes on corporate income & gains.
- » A lower proportion of revenues from property taxes, and substantially lower revenues from taxes on personal income, profits & gains.
- » No revenues from payroll taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in the Slovak Republic			Position in OECD <sup>2</sup>		
	Euro, millions			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains <sup>1</sup>	6 658	6 535	- 123	20	20	-	36th	35th	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	3 534	3 500	- 34	11	11	-	35th	35th	-
<i>Corporate income and gains</i>	2 878	2 800	- 79	9	9	-	18th	15th	+ 3
Social security contributions	14 085	14 233	+ 149	43	44	+ 1	2nd	3rd	- 1
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	378	438	+ 60	1	1	-	36th	35th	+ 1
Taxes on goods and services	11 374	11 195	- 179	35	35	-	15th	14th	+ 1
<i>of which VAT</i>	6 830	6 820	- 10	21	21	-	20th	17th	+ 3
Other	127	121	- 6	-	-	-	26th	26th	-
<b>TOTAL</b>	<b>32 494</b>	<b>32 401</b>	<b>- 93</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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.

Source: OECD Revenue Statistics 2022

### Contacts

#### Kurt Van Dender

Centre for Tax Policy and Administration  
Acting Head, Tax Policy and Statistics Division  
Kurt.VanDender@oecd.org

#### Alexander Pick

Centre for Tax Policy and Administration  
Acting Head, Tax Data & Statistical Analysis Unit  
Alexander.Pick@oecd.org

#### Nicolas Miranda

Centre for Tax Policy and Administration  
Statistician, Tax Data & Statistical Analysis Unit  
Nicolas.Miranda@oecd.org