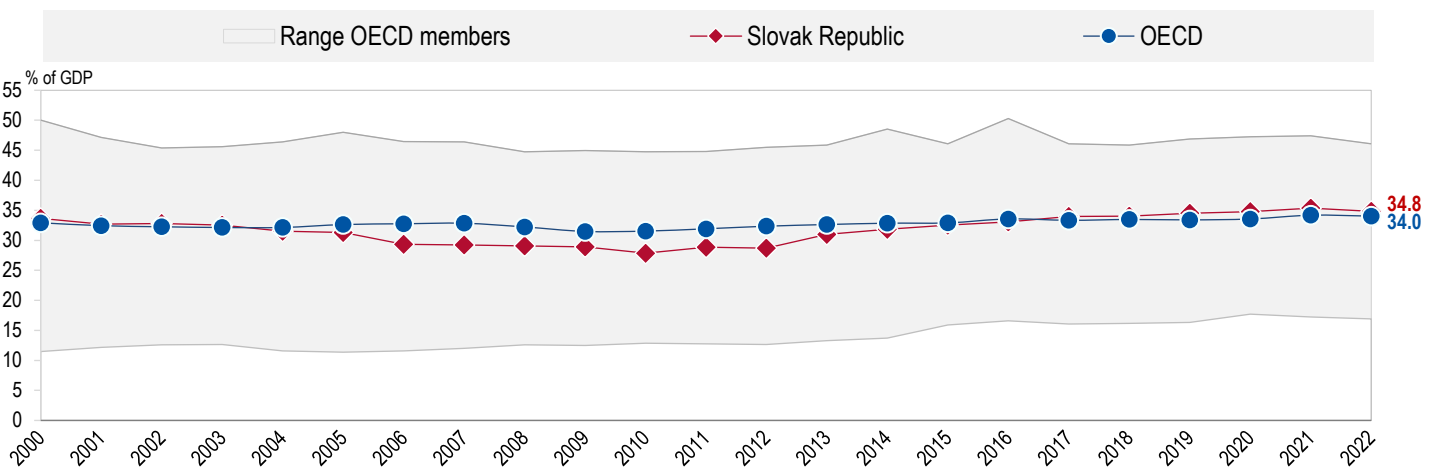


# Revenue Statistics 2023 - the Slovak Republic

## Tax-to-GDP ratio

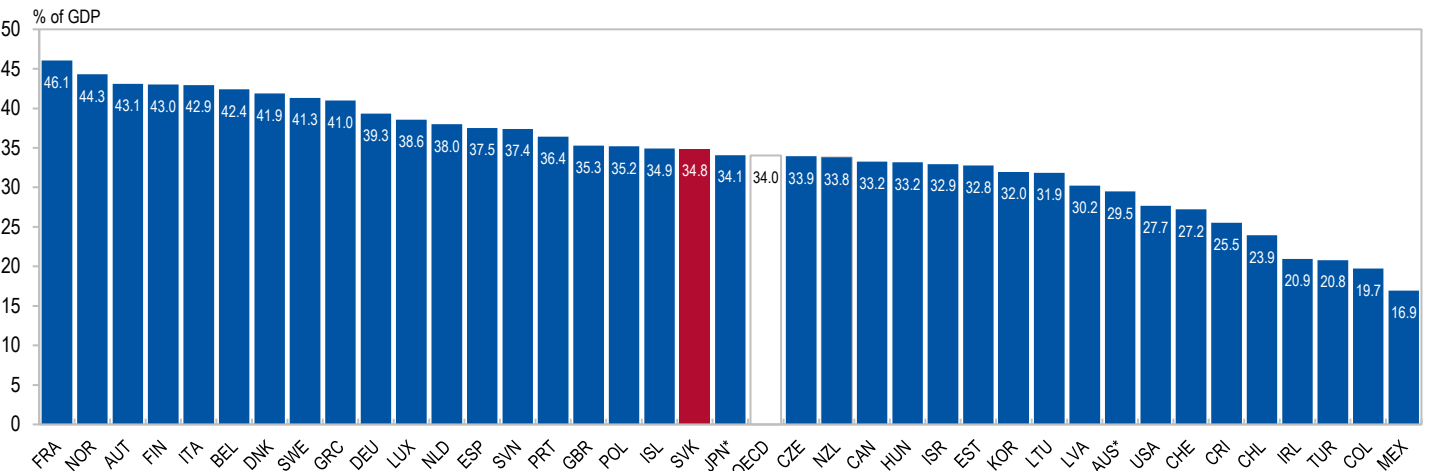
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in the Slovak Republic decreased by 0.5 percentage points from 35.4% in 2021 to 34.8% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in the Slovak Republic has increased from 33.6% in 2000 to 34.8% 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 the Slovak Republic was 35.4% in 2021, with the lowest being 27.9% in 2010.



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

The Slovak Republic ranked 19th<sup>1</sup> out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, the Slovak Republic had a tax-to-GDP ratio of 34.8% compared with the OECD average of 34.0%. In 2021, the Slovak Republic was ranked 16th 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.

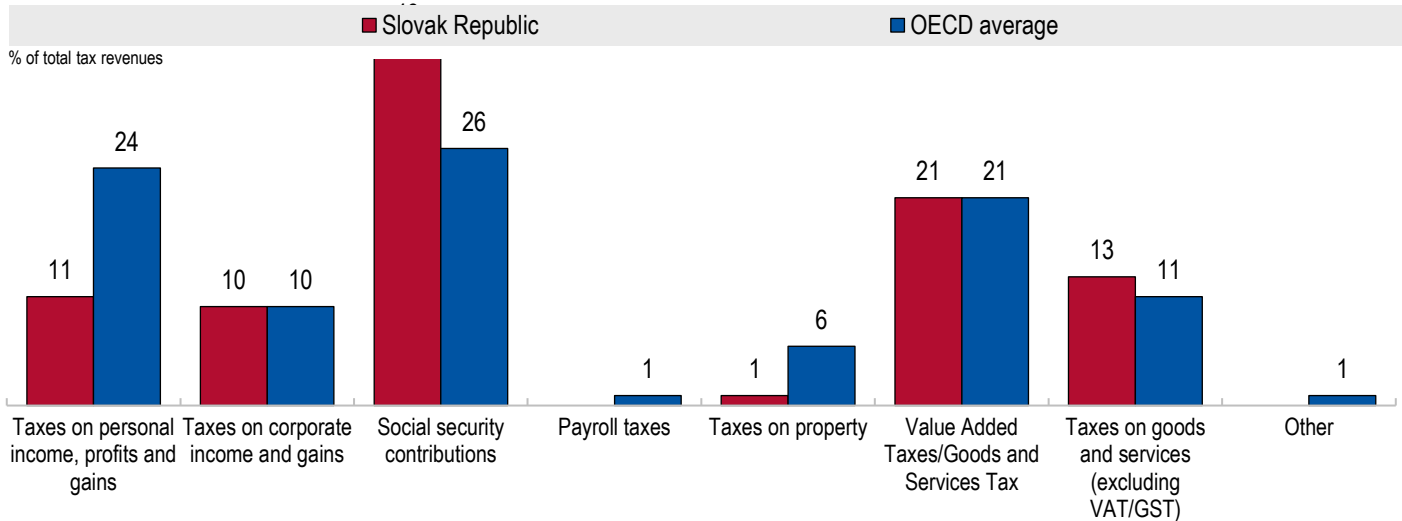
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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 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 goods & services taxes (excluding VAT/GST).
- » Equal to the OECD average from taxes on corporate income & gains and value-added taxes.
- » 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		
	Euro, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains <sup>1</sup>	6 535	7 682	+ 1 147	20	22	+ 2	35th	33rd	+ 2
<i>of which</i>									
<i>Personal income, profits and gains</i>	3 500	3 760	+ 260	11	11	-	35th	35th	-
<i>Corporate income and gains</i>	2 800	3 633	+ 833	9	10	+ 1	15th	16th	- 1
Social security contributions	14 229	15 262	+ 1 032	44	43	- 1	3rd	3rd	-
Payroll taxes	-	-	-	-	-	-	30th	30th	-
Taxes on property	438	466	+ 28	1	1	-	35th	35th	-
Taxes on goods and services	11 298	12 065	+ 767	35	34	- 1	14th	15th	- 1
<i>of which VAT</i>	6 820	7 494	+ 674	21	21	-	17th	18th	- 1
Other	121	117	- 4	-	-	-	26th	26th	-
<b>TOTAL</b>	<b>32 500</b>	<b>35 475</b>	<b>+ 2 974</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.

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

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