



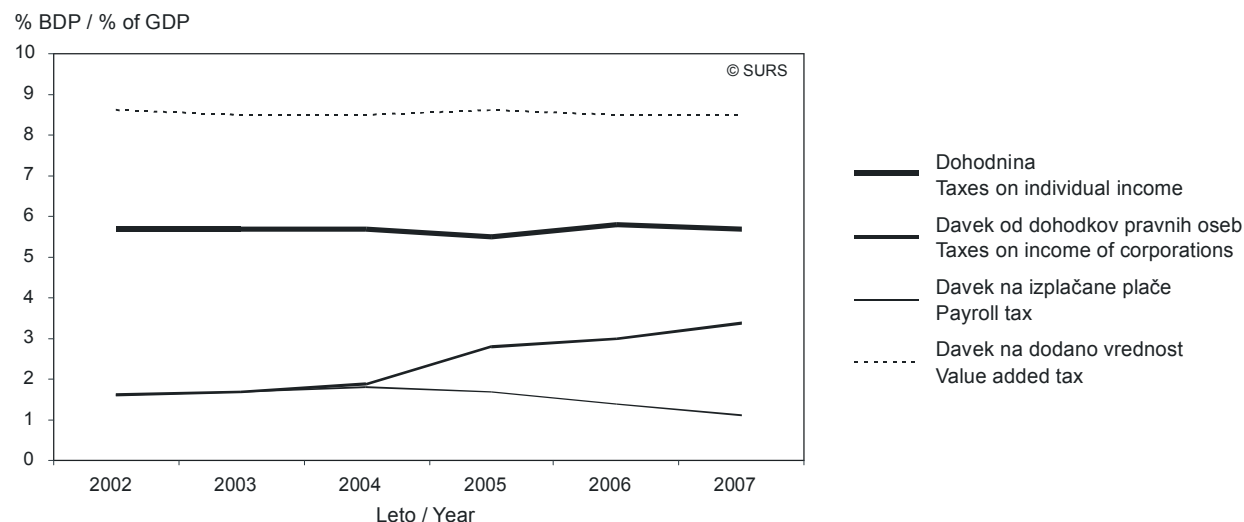
OBREMNITVE Z DAVKI IN PRISPEVKI ZA SOCIALNO VARNOST, SLOVENIJA, 2002-2007

FISCAL BURDEN OF TAXABLE PERSONS BY TAXES AND SOCIAL CONTRIBUTIONS, SLOVENIA, 2002-2007

- ▶ Delež skupnih obremenitev z davki in prispevki za socialno varnost (fiskalnih obremenitev) v BDP se je leta 2007 v primerjavi z letom 2006 zmanjšal za 0,2 odstotne točke in je znašal 38,5 % BDP. V letu 2007 se je tako ponovil trend iz leta 2006, ko se je delež davkov in prispevkov za socialno varnost v BDP (prvič po letu 2000) zmanjšal.
- ▶ V okviru fiskalnih obremenitev se je delež davčnih prihodkov v BDP leta 2007 v primerjavi z letom 2006 nekoliko povečal (za 0,1 odstotne točke na 24,5 % BDP), delež prispevkov za socialno varnost pa se je zmanjšal (za 0,3 odstotne točke na 14,0 % BDP) - dosegel je celo najnižjo raven v BDP po letu 1995 in tako prispeval k zmanjšanju celotnih obremenitev z davki in prispevki za socialno varnost v BDP v letu 2007.
- ▶ V okviru davčnih prihodkov smo največjo rast, merjeno v odstotkih od BDP, v letu 2007 zabeležili pri davku od dohodkov pravnih oseb, največji padec pa pri davku na izplačane plače. Deleža dohodnine in davka na dodano vrednost v BDP že od leta 2002 naprej ostajata na približno enaki ravni. V okviru prispevkov za socialno varnost je delež dejanskih socialnih prispevkov v BDP v letu 2007 dosegel najnižjo raven po letu 1995, delež pripisanih socialnih prispevkov pa v BDP še naprej ohranja približno enak delež.
- ▶ Leta 2007 je Slovenija v evropski proračun prispevala 139 milijonov EUR ali 1,0 % vseh davkov in prispevkov za socialno varnost.
- ▶ In 2007 the share of total fiscal burden amounted to 38.5% of GDP, which is 0.2 of a percentage point less than in 2006. In 2006 the share of total fiscal burden in GDP decreased for the first time since 2000 and that trend in 2007 repeat again.
- ▶ Within the framework of total fiscal burden the share of tax revenues in GDP in 2007 increased a little bit in comparison with 2006 (by 0.1 of a percentage point to 24.5% of GDP), while the share of social contributions in GDP decreased (by 0.3 of a percentage point to 14.0% of GDP), reaching the lowest level in GDP since 1995 and contributing the most to the reduction of total fiscal burden in GDP in 2007.
- ▶ Within the framework of tax revenues, the largest growth as a percentage of GDP in 2007 was recorded for taxes on the income of corporations. The largest fall was recorded for the payroll tax, while the shares of the personal income tax and the value added tax in GDP have been approximately the same since 2002. Within the framework of social contributions, in 2007 the share of actual social contributions in GDP reached the lowest level since 1995, while the share of imputed social contributions in GDP remained approximately the same as in the previous years.
- ▶ In 2007 Slovenia contributed to the Community budget EUR 139 million or 1.0% of total revenues from fiscal burden.

Slika 1: Deleži pomembnejših davkov v BDP, Slovenija, 2002-2007

Chart 1: The shares of some important taxes in GDP, Slovenia, 2002-2007



1. Obremenitve z davki in prispevki za socialno varnost, Slovenija, 1995-2007

Fiscal burden, Slovenia, 1995-2007

	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	
	mio EUR			struktura (%) / structure (%)			% BDP / % of GDP			
1995	4062	2308	1754	100,0	56,8	43,2	40,0	22,7	17,3	1995
1996	4547	2741	1806	100,0	60,3	39,7	38,8	23,4	15,4	1996
1997	5032	3077	1954	100,0	61,2	38,8	37,7	23,1	14,7	1997
1998	5697	3518	2179	100,0	61,8	38,2	38,6	23,8	14,8	1998
1999	6456	4046	2409	100,0	62,7	37,3	39,0	24,4	14,5	1999
2000	6969	4294	2675	100,0	61,6	38,4	37,7	23,2	14,5	2000
2001	7839	4798	3042	100,0	61,2	38,8	38,0	23,2	14,7	2001
2002	8837	5483	3354	100,0	62,0	38,0	38,2	23,7	14,5	2002
2003	9647	6023	3623	100,0	62,4	37,6	38,4	24,0	14,4	2003
2004	10449	6524	3925	100,0	62,4	37,6	38,6	24,1	14,5	2004
2005	11195	7030	4165	100,0	62,8	37,2	39,0	24,5	14,5	2005
2006	11995	7567	4428	100,0	63,1	36,9	38,7	24,4	14,3	2006
2007	13258	8444	4814	100,0	63,7	36,3	38,5	24,5	14,0	2007

2. Razporeditev davkov in prispevkov za socialno varnost po sektorjih prejemnikov, Slovenija, 1995-2007

Tax and social contribution receipts by receiving sector, Slovenia, 1995-2007

	Skupaj Total	Država General government	Centralna država Central government	Lokalna država Local government	Skladi socialne varnosti Social security funds	Institucije EU Institutions of the EU
	S.13 + S.212	S.13	S.1311	S.1313	S.1314	S.212
mio EUR						
1995	4062	4062	2103	263	1696	-
1996	4547	4547	2477	307	1762	-
1997	5032	5032	2778	347	1907	-
1998	5697	5697	3189	381	2128	-
1999	6456	6456	3636	468	2352	-
2000	6969	6969	3843	517	2609	-
2001	7839	7839	4280	593	2966	-
2002	8837	8837	4898	669	3270	-
2003	9647	9647	5369	747	3532	-
2004	10449	10403	5773	812	3817	46
2005	11195	11116	6223	842	4051	79
2006	11995	11905	6663	933	4308	90
2007	13258	13119	7226	1207	4686	139
struktura (%) / structure (%)						
1995	100,0	100,0	51,8	6,5	41,8	-
1996	100,0	100,0	54,5	6,8	38,8	-
1997	100,0	100,0	55,2	6,9	37,9	-
1998	100,0	100,0	56,0	6,7	37,3	-
1999	100,0	100,0	56,3	7,2	36,4	-
2000	100,0	100,0	55,1	7,4	37,4	-
2001	100,0	100,0	54,6	7,6	37,8	-
2002	100,0	100,0	55,4	7,6	37,0	-
2003	100,0	100,0	55,7	7,7	36,6	-
2004	100,0	99,6	55,3	7,8	36,5	0,4
2005	100,0	99,3	55,6	7,5	36,2	0,7
2006	100,0	99,2	55,5	7,8	35,9	0,8
2007	100,0	99,0	54,5	9,1	35,3	1,0

- Ni pojava. / No occurrence of event.



3. Obremenitve z davki in prispevki za socialno varnost po vrsti dajatve, Slovenija, 2002-2007
Fiscal burden by type, Slovenia, 2002-2007

	2002	2003	2004	2005	2006	2007	
mio EUR							
Davki in socialni prispevki	8837	9647	10449	11195	11995	13258	Taxes and social contributions
Davki	5483	6023	6524	7030	7567	8444	Taxes
D.2 Davki na proizvodnjo in uvoz	3668	4019	4289	4527	4725	5163	D.2 Taxes on production and imports
D.21 Davki na proizvode in storitve	3079	3319	3520	3697	3954	4440	D.21 Taxes on products
od tega: davek na dodano vrednost (DDV)	1981	2140	2311	2472	2647	2942	of which: Value added tax (VAT)
carine	122	126	63	34	42	85	Import duties
D.29 Drugi davki na proizvodnjo	589	700	768	830	772	723	D.29 Other taxes on production
od tega: davek na izplačane plače	376	434	475	501	445	378	of which: Payroll tax
D.5 Tekoči davki na dohodke, premoženje	1797	1999	2219	2495	2836	3272	D.5 Current taxes on income, wealth, etc.
od tega: davki na dohodke gospodinjstev	1320	1437	1556	1583	1791	1979	of which: Taxes on individual income
davek od dohodkov pravnih oseb	363	437	523	795	920	1161	Taxes on income of corporations
D.91 Davki na kapital	18	6	16	8	6	9	D.91 Capital taxes
D.61 Prispevki za socialno varnost	3354	3623	3925	4165	4428	4814	D.61 Social contributions
D.611 Dejanski prispevki za socialno varnost	3304	3568	3857	4092	4352	4733	D.611 Actual social contributions
D.6111 Delodajalci	1256	1356	1457	1594	1697	1852	D.6111 Employers
D.6112 Zaposleni	1754	1878	2021	2147	2281	2490	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	294	334	379	351	374	392	D.6113 Self- and non-employed persons
D.612 Pripisani prispevki za socialno varnost	50	55	68	73	76	80	D.612 Imputed social contributions
v % od BDP / as % of GDP							
Davki in socialni prispevki	38,2	38,4	38,6	39,0	38,7	38,5	Taxes and social contributions
Davki	23,7	24,0	24,1	24,5	24,4	24,5	Taxes
D.2 Davki na proizvodnjo in uvoz	15,9	16,0	15,8	15,8	15,2	15,0	D.2 Taxes on production and imports
D.21 Davki na proizvode in storitve	13,3	13,2	13,0	12,9	12,7	12,9	D.21 Taxes on products
od tega: davek na dodano vrednost (DDV)	8,6	8,5	8,5	8,6	8,5	8,5	of which: Value added tax (VAT)
carine	0,5	0,5	0,2	0,1	0,1	0,2	Import duties
D.29 Drugi davki na proizvodnjo	2,5	2,8	2,8	2,9	2,5	2,1	D.29 Other taxes on production
od tega: davek na izplačane plače	1,6	1,7	1,8	1,7	1,4	1,1	of which: Payroll tax
D.5 Tekoči davki na dohodke, premoženje	7,8	8,0	8,2	8,7	9,1	9,5	D.5 Current taxes on income, wealth, etc.
od tega: davki na dohodke gospodinjstev	5,7	5,7	5,7	5,5	5,8	5,7	of which: Taxes on individual income
davek od dohodkov pravnih oseb	1,6	1,7	1,9	2,8	3,0	3,4	Taxes on income of corporations
D.91 Davki na kapital	0,1	0,0	0,1	0,0	0,0	0,0	D.91 Capital taxes
D.61 Prispevki za socialno varnost	14,5	14,4	14,5	14,5	14,3	14,0	D.61 Social contributions
D.611 Dejanski prispevki za socialno varnost	14,3	14,2	14,2	14,3	14,0	13,7	D.611 Actual social contributions
D.6111 Delodajalci	5,4	5,4	5,4	5,6	5,5	5,4	D.6111 Employers
D.6112 Zaposleni	7,6	7,5	7,5	7,5	7,4	7,2	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	1,3	1,3	1,4	1,2	1,2	1,1	D.6113 Self- and non-employed persons
D.612 Pripisani prispevki za socialno varnost	0,2	0,2	0,3	0,3	0,2	0,2	D.612 Imputed social contributions

4. Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po sektorjih prejemnikih, Slovenija, 2007

Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2007

mio EUR

Naziv transakcije	Država	Centralna država	Lokalna država	Skladi socialne varnosti	Institucije EU	Skupaj Total	Transaction Label
	General government	Central government	Local government	Social security funds	Institutions of the EU		
	S.13	S.1311	S.1313	S.1314	S.212	S.13 + S.212	
D.2 DAVKI NA PROIZVODNJO IN UVOZ	5025	4745	279	0	139	5163	D.2 TAXES ON PRODUCTION AND IMPORTS
D.21 Davki na proizvode	4301	4237	64	0	139	4440	D.21 Taxes on products
Davek na dodano vrednost (DDV)	2888	2888	0	0	54	2942	Value added type taxes
Davki in dajatve na uvoz, razen DDV	10	10	0	0	85	95	Taxes and duties on imports excluding VAT
Uvozne dajatve	0	0	0	0	85	85	Import duties
Davki na uvoz, razen DDV in uvoznih dajatev	10	10	0	0	0	11	Taxes on imports, excluding VAT and import duties
Dajatve na uvožene kmetijske proizvode	0	0	0	0	0	0	Levies on imported agricultural products
Denarna nadomestila ob uvozu	-	-	-	-	-	-	Monetary compensatory amounts on imports
Trošarine	10	10	0	0	0	10	Excise duties
Splošni prometni davki	0	0	0	0	0	0	General sales taxes
Davki na posebne storitve	-	-	-	-	-	-	Taxes on specific services
Dobički uvoznih monopolov	-	-	-	-	-	-	Profits of import monopolies
Davki na proizvode, razen DDV in uvoznih davkov	1403	1339	64	0	0	1403	Taxes on products, except VAT and import taxes
Trošarine in davki na potrošnja	1124	1124	0	0	0	1123	Excise duties and consumption taxes
Kolkovina na prodajo določenih proizvodov	-	-	-	-	-	-	Stamp taxes
Davki na finančne in kapitalske transakcije	57	0	57	0	0	57	Taxes on financial and capital transactions
Davki ob registraciji avtomobilov	62	62	0	0	0	62	Car registration taxes
Davki na zabavo	-	-	-	-	-	-	Taxes on entertainment
Davki na igre na srečo	67	67	0	0	0	67	Taxes on lotteries, gambling and betting
Davki na zavarovalne premije	65	65	0	0	0	65	Taxes on insurance premiums
Drugi davki na določene storitve	7	0	7	0	0	7	Other taxes on specific services
Splošni prometni davki	0	0	0	0	0	0	General sales or turnover taxes
Dobički fiskalnih monopolov	-	-	-	-	-	-	Profits of fiscal monopolies
Izvozne dajatve in denarna nadomestila ob izvozu	-	-	-	-	-	-	Export duties and monetary comp. amounts on exports
Drugi davki na proizvode	21	21	0	0	0	21	Other taxes on products n.e.c.
D.29 Drugi davki na proizvodnjo	723	508	215	0	0	723	D.29 Other taxes on production
Davki na lastništvo/uporabo zemljišč, zgradb v proizvodnji	137	0	137	0	0	137	Taxes on land, buildings or other structures
Davki na uporabo osnovnih sredstev v proizvodnji	21	21	0	0	0	21	Taxes on the use of fixed assets
Davki na plače in plačilno listo	378	378	0	0	0	378	Total wage bill and payroll taxes
Davki na mednarodne transakcije v proizvodne namene	-	-	-	-	-	-	Taxes on international transactions
Davki za pridobitev poslovnih licenc	-	-	-	-	-	-	Business and professional licences
Davki na onesnaževanje okolja	85	49	37	0	0	85	Taxes on pollution
Pavšalna nadomestila DDV	18	18	0	0	0	18	Under-compensation of VAT (flat rate system)
Drugi davki na proizvodnjo	84	43	42	0	0	84	Other taxes on production n.e.c.
D.5 TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.	3272	2380	892	0	0	3272	D.5 CURRENT TAXES ON INCOME, WEALTH, ETC.
D.51 Davki na dohodek	3175	2287	888	0	0	3175	D.51 Taxes on income
Davki na dohodek posameznikov ali gospodinjstev	1979	1094	885	0	0	1979	Taxes on individual or household income
Davki na dohodek ali dobiček gospodarskih družb	1161	1161	0	0	0	1161	Taxes on the income or profits of corporations
Davki na dobičke od lastnine	-	-	-	-	-	-	Taxes on holding gains
Davki na dobitke pri igrah na srečo	3	0	3	0	0	3	Taxes on winnings from lottery or gambling
Drugi davki na dohodek	32	32	0	0	0	32	Other taxes on income n.e.c.

4. Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po sektorjih prejemnikov, Slovenija, 2007 (nadaljevanje)

Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2007 (continued)

mio EUR

Naziv transakcije	Država	Centralna država	Lokalna država	Skladi socialne varnosti	Institucije EU	Skupaj Total	Transaction Label
	General government	Central government	Local government	Social security funds	Institutions of the EU		
	S.13	S.1311	S.1313	S.1314	S.212	S.13 + S.212	
D.59 Drugi tekoči davki	97	93	4	0	0	97	D.59 Other current taxes
Tekoči davki na premoženje	4	0	4	0	0	4	Current taxes on capital
Glavarina	-	-	-	-	-	-	Poll taxes
Davki na izdatke oseb ali gospodinjstev	-	-	-	-	-	-	Expenditure taxes
Plačila gospodinjstev za pridobitev dovoljenj, pravic	87	87	0	0	0	87	Payments by households for licences
Davki na mednarodne transakcije	-	-	-	-	-	-	Taxes on international transactions
Drugi tekoči davki	6	6	0	0	0	6	Other current taxes n.e.c.
D.91 Davki na kapital	9	0	9	0	0	9	D.91 Capital Taxes
Davki na kapitalske transferje	9	0	9	0	0	9	Taxes on capital transfers
Dajatve na kapital	0	0	0	0	0	0	Capital levies
Drugi davki na kapital	0	0	0	0	0	0	Other capital taxes n.e.c.
SKUPAJ DAVČNI PRIHODKI (D.2 + D.5 + D.91)	8305	7125	1180	0	139	8444	TOTAL TAX RECEIPTS (D.2 + D.5 + D.91)
D.611 Dejanski socialni prispevki	4733	49	0	4685	0	4733	D.611 Actual social contributions
Dejanski socialni prispevki delodajalcev	1852	18	0	1834	0	1852	Employers' actual social contributions
Obvezni	1852	18	0	1834	0	1852	Compulsory employers' actual social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employers' actual social contributions
Socialni prispevki zaposlenih	2490	27	0	2463	0	2490	Employees' social contributions
Obvezni	2490	27	0	2463	0	2490	Compulsory employees' social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employees' social contributions
Socialni prispevki samozaposlenih in nezaposlenih	392	4	0	388	0	392	Social contributions by self- and non-employed persons
Obvezni	392	4	0	388	0	392	Compulsory social contributions by self- and non-employed persons
Prostovoljni	0	0	0	0	0	0	Voluntary social contributions by self- and non-employed persons
D.612 Pripisani socialni prispevki	80	52	28	1	0	80	D.612 Imputed social contributions
D.995 Kapitalski transferi države drugim sektorjem na osnovi obračunanih, toda neizterljivih davkov in socialnih prispevkov	14	5	0	10	0	14	D.995 Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected
SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV BREZ OBRAČUNANIH, TODA NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.611-D.995)	13024	7170	1180	4675	139	13163	TOTAL RECEIPTS FROM TAXES AND SOCIAL CONTRIBUTIONS AFTER DEDUCTION OF AMOUNTS ASSESSED BUT UNLIKELY TO BE COLLECTED (D.2+D.5+D.91+D.611-D.995)
SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV (vključno s pripisanimi socialnimi prispevki) BREZ OBRAČUNANIH, TODA NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.61-D.995)	13104	7221	1207	4676	139	13243	TOTAL RECEIPTS FROM TAXES AND SOCIAL CONTRIBUTIONS (including imputed social contributions) AFTER DEDUCTION OF AMOUNTS ASSESSED BUT UNLIKELY TO BE COLLECTED (D.2+D.5+D.91+D.61-D.995)

- Ni pojava. / No occurrence of event.

5. Klasifikacija domačih davkov in prispevkov za socialno varnost kot prihodkov sektorja država (S.13) na najnižjem nivoju po kategorijah ESR 1995, Slovenija, 2002-2007Detail classification of national taxes and social contributions as revenue of the general government (S.13) according to ESA 1995, Slovenia, 2002-2007
mio EUR

ESR95 oznaka Code ESR95	Naziv transakcije	2002	2003	2004	2005	2006	2007	Transaction Label
TRD2	DAVKI NA PROIZVODNJO IN UVOZ	3668	4019	4243	4449	4635	5025	TAXES ON PRODUCTION AND IMPORTS
TRD21	Davki na proizvode	3079	3319	3474	3619	3863	4301	Taxes on products
TRD211	Davki tipa DDV (1-2)	1981	2140	2286	2428	2599	2888	Value added type taxes (1-2)
	1 Celotni prihodki davkov tipa DDV	1981	2140	2311	2472	2647	2942	1 Total VAT revenues
	Obračunani DDV (1+2-3)	419	258	1241	1991	2086	2314	VAT accrual assessment (1+2-3)
	1 Prenos iz preteklega obdobja	602	709	757	720	877	913	1 Surplus of VAT from previous period
	2 Obveznost DDV	1538	1612	2519	3206	3563	4086	2 VAT due to be paid
	3 Presežek DDV	1722	2063	2035	1936	2354	2685	3 Exceeding VAT
	DDV iz uvoza	1575	1898	1085	498	575	646	VAT from customs declarations
	Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	13	15	15	17	15	18	Negative compensation of farmers in a VAT flat rate system (-)
	2 od katerih prihodki EU institucij	-	-	25	44	48	54	2 of which revenues of EU Institutions
TRD212	Davki in dajatve na uvoz razen DDV	206	220	93	10	12	10	Taxes and duties on imports excluding VAT
TRD2121	Uvozne dajatve	122	126	43	0	0	0	Import duties
	Carina (1-2)	122	126	43	0	0	0	Customs duties (1-2)
	1 Celotni prihodki carin	122	126	63	34	42	85	1 Total customs revenues
	2 od katerih prihodki EU institucij	-	-	21	34	42	85	2 of which revenues of EU Institutions
TRD2122	Davki na uvoz razen DDV in uvoznih dajatev	83	94	51	10	12	10	Taxes on imports, excluding VAT and import duties
TRD2122A	Dajatve na uvožene kmetijske proizvode (1-2)	7	10	3	0	0	0	Levies on imported agricultural products (1-2)
	1 Celotni prihodki dajatev na uvožene kmetijske proizvode	7	10	4	0	0	0	1 Total revenues of agricultural levies
	2 od katerih prihodki EU institucij	-	-	0	0	0	0	2 of which revenues of EU Institutions
TRD2122C	Trošarine na uvožene proizvode	69	76	44	10	12	10	Excise duties on imports
TRD2122D	Carina od fizičnih oseb	0	0	0	-	-	-	Customs duties paid by individuals
TRD2122D	Posebne uvozne davščine in carinske takse	8	7	3	-	-	-	Special import duties and customs charges
TRD214	Davki na proizvode razen DDV in uvoznih davkov	892	958	1095	1180	1252	1403	Taxes on products, except VAT and import taxes
TRD214A	Celotni prihodki trošarin (1-2)	724	770	877	948	1007	1124	Total excise revenues (1-2)
	1 Trošarine (1+2+3+4+5+6-7)	724	770	877	948	1008	1123	1 Excise duties and consumption taxes (1+2+3+4+5+6-7)
	1 Alkohol in alkoholne pijače	57	60	61	63	67	71	1 Alcohol and alcoholic drinks
	2 Mineralna olja in plin	574	590	633	646	677	758	2 Mineral oil and gas
	3 Tobačni izdelki	155	189	226	249	274	301	3 Tobacco
	4 Prostocarinske prodajalne	7	7	1	-	-	-	4 Duty-free shops
	Alkohol in alkoholne pijače	2	1	0	-	-	-	Alcohol and alcoholic drinks
	Tobačni izdelki	5	5	1	-	-	-	Tobacco
	5 Električna energija in premog	-	-	0	0	0	4	5 Electric power and coal
	6 Dajatve na sladkor	-	-	-	1	1	0	6 Sugar levies
	7 Trošarine na uvožene proizvode	69	76	44	10	12	10	7 Excises from imports
	2 od katerih prihodki EU institucij	-	-	-	1	1	0	2 of which revenues of EU Institutions
TRD214C	Davki na promet nepremičnin od pravnih oseb	15	12	12	13	14	19	Tax on sale of immovable property - from legal entities
TRD214C	Davki na promet nepremičnin od fizičnih oseb	16	18	21	27	31	38	Tax on sale of immovable property - from individuals
TRD214D	Davek od novih motornih vozil	25	33	45	42	46	60	Tax on sales of new motor vehicles
TRD214D	Davek od rabljenih motornih vozil	1	1	2	2	2	2	Tax on sales of used motor vehicles
TRD214F	Davek od posebnih iger na srečo	33	39	47	56	61	64	Tax on special gambling (gambling in casinos)
TRD214F	Davek od klasičnih iger na srečo	2	2	3	3	3	3	Tax on classical gambling (lottery...)
TRD214F	Posebni davek na igralne avtomate	4	2	2	0	0	0	Special tax on slot machines
TRD214G	Davek od prometa zavarovalnih storitev	41	45	50	54	55	65	Tax on insurance services
TRD214H	Turistična taksa	3	4	4	6	7	7	Sojourn tax
TRD214I	Prometni davek na proizvode	-	-	-	-	-	-	Turnover tax on goods
TRD214I	Prometni davek na storitve	-	-	-	-	-	-	Turnover tax on services
TRD214L	Takse za obremenjevanje zraka	27	33	31	30	27	21	Taxes on air pollution
TRD29	Drugi davki na proizvodnjo	589	700	768	830	772	723	Other taxes on production
TRD29A	Nadomestilo za uporabo stavbnega zemlj. od pravnih oseb	77	80	83	85	97	99	Compensation for the use of building-ground - paid by legal entities
TRD29A	Nadomestilo za uporabo stavbnega zemlj. od fizičnih oseb	22	25	29	34	38	37	Compensation for the use of building-ground - paid by natural persons
TRD29B	Pristojb.za reg.mot. vozil, plovil, letal od pravnih oseb	14	16	17	21	18	21	Registration fees on motor vehicles, boats and airplanes - paid by legal entities
TRD29B	Takse za registracijo kmetijskih traktorjev	0	-	-	-	-	-	Registration fees on tractors
TRD29C	Davek na izplačane plače	376	434	475	501	445	378	Payroll tax
TRD29F	Vodna povračila	14	16	14	18	17	22	Tax on water pollution
TRD29F	Komunalna taksa	22	49	47	51	42	39	Charges on use of water

5. Klasifikacija domačih davkov in prispevkov za socialno varnost kot prihodkov sektorja država (S.13) na najnižjem nivoju po kategorijah ESR 1995, Slovenija, 2002-2007 (nadaljevanje)

Detail classification of national taxes and social contributions as revenue of the general government (S.13) according to ESA 1995, Slovenia, 2002-2007 (continued)
mio EUR

ESR95 oznaka Code ESR95	Naziv transakcije	2002	2003	2004	2005	2006	2007	Transaction Label
TRD29F	Taksa za obremenjevanje zraka s trdimi gorivi	6	17	28	18	9	8	Tax on waste pollution
TRD29F	Prispevek NEK skladu za financiranje razgradnje NEK	13	7	5	7	8	8	Contribution of Nuclear power plant to finance its decomposition
TRD29F	Nadomestila zaradi omejene rabe prostora na območju jedrskega objekta	-	-	-	7	7	7	Indemnity for restricted use of area on the territory of Nuclear power plant
TRD29G	Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	13	15	15	17	15	18	Negative compensation of farmers in a VAT flat rate system
TRD29H	Koncesijski prihodki	3	8	17	26	24	29	Concessions
TRD29H	Koncesijske dajatve iz posebnih iger na srečo	27	33	38	46	53	55	Concessions duties on special gambling (gambling in casinos)
TRD5	TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.	1797	1999	2219	2495	2836	3272	CURRENT TAXES ON INCOME, WEALTH, ETC.
TRD51	Davki na dohodke	1733	1924	2136	2407	2743	3175	Taxes on income
TRD51A	Dohodnina	1281	1392	1495	1487	1594	1583	Personal income tax - wages and salaries
TRD51A	Dohodnina - pokojnine	15	15	15	38	30	18	Personal income tax - pensions
TRD51A	Dohodnina - pogodbeno delo	26	26	27	66	69	79	Personal income tax - contractual work
TRD51A	Dohodnina - državne in druge nagrade	4	5	6	16	12	12	Personal income tax - state and other awards
TRD51A	Dohodnina - dejavnosti	81	94	103	129	242	276	Personal income tax - entrepreneurial activities
TRD51A	Dohodnina - odstopljeni vir občinam	-	-	-	-	-	0	Personal income tax - source assigned for local government
TRD51A	Letni poračun	-87	-94	-91	-154	-155	11	Annual final assessment
TRD51B	Davek od dohodkov pravnih oseb	363	437	523	795	920	1161	Tax on income of corporations
TRD51D	Davki na dobitke pri igrar na srečo	2	2	3	3	3	3	Tax on winnings from lottery or gambling
TRD51E	Posebni davek na določene prejeme	20	18	19	20	23	27	Tax on work-contracts
TRD51E	Avtorske pravice in izumi	28	30	36	7	6	5	Tax on income - copy rights, patents and trademarks
TRD51E	Posebni prispevek za obnovo Posočja	0	0	0	0	0	0	Special contribution for the reconstruction of Posocje region
TRD59	Drugi tekoči davki	63	74	83	88	93	97	Other current taxes
TRD59A	Davek od premoženja stavb	2	2	3	3	3	3	Property tax on buildings
TRD59A	Davek od vikendov	1	1	1	1	1	1	Property tax on weekend cottages
TRD59A	Davek od plovil	0	0	0	0	0	0	Property tax on boats
TRD59D	Pristojb. za reg.mot. vozil, plovil, letal od fizičnih oseb	57	67	75	77	82	87	Registration fees on motor vehicles, boats and airplanes - paid by individuals
TRD59F	Požarna taksa	4	4	5	7	7	6	Fire protection tax
TRD91	DAVKI NA KAPITAL	18	6	16	8	6	9	CAPITAL TAXES
TRD91A	Davek na dediščine in darila	3	4	4	5	6	9	Inheritance and gift tax
TRD91B	Odškodnina za spremembo namembnosti kmetijskega zemljišča in gozda	8	0	0	0	0	0	Payments for the change of use of agricultural and forest land
TRD91C	Davek na bilančno vsoto bank	8	1	12	3	0	0	Tax on balance wealth paid by banks
SKUPAJ DAVČNI PRIHODKI (TRD2+TRD5+TRD91)		5483	6023	6478	6952	7476	8305	TOTAL TAX RECEIPTS (TRD2 + TRD5 + TRD91)
TRD611	Dejanski prispevki za socialno varnost	3304	3568	3857	4092	4352	4733	Actual social contributions
TRD6111	Socialni prispevki delodajalcev	1256	1356	1457	1594	1697	1852	Employers' actual social contributions
	Prispevki za zaposlovanje	5	5	5	6	6	7	Contributions for employment
	Prispevki za porodniško varstvo	7	8	9	10	10	11	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	534	576	619	692	738	806	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	710	767	824	887	943	1028	Contributions for pension and disability insurance
TRD6112	Socialni prispevki delojemalcev	1754	1878	2021	2147	2281	2490	Employees' social contributions
	Prispevki za zaposlovanje	11	12	13	14	15	16	Contributions for employment
	Prispevki za porodniško varstvo	8	9	9	10	10	11	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	521	542	582	620	659	719	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	1214	1314	1417	1504	1598	1744	Contributions for pension and disability insurance
TRD6113	Socialni prispevki samozaposlenih in nezaposlenih	294	334	379	351	374	392	Social contributions by self- and non-employed persons
	Prispevki za zaposlovanje	1	1	2	1	2	2	Contributions for employment
	Prispevki za porodniško varstvo	1	1	2	2	2	2	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	102	134	163	130	138	144	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	189	198	212	218	232	245	Contributions for pension and disability insurance

- Ni pojava. / No occurrence of event.



METODOLOŠKA POJASNILA

Namen raziskovanja

V tej publikaciji prikazujemo obremenitve davčnih zavezancev z davki in prispevki za socialno varnost v skladu s standardi Evropskega sistema računov 1995 (ESR 1995).

Podatki so prikazani v evrih in so pred letom 2007 preračunani po fiksnem tečaju zamenjave (1 EUR = 239,64 SIT).

Opis tabel

Tabela 1 prikazuje fiskalne obremenitve, to je skupne obračunane davke in prispevke za socialno varnost.

V tabeli 2 je prikazana delitev davkov in prispevkov za socialno varnost po sektorjih prejemnikov (država in tujina). Podatke o transakcijah za sektor tujina (podsektor institucije Evropske unije) smo začeli beležiti leta 2004, ko je Slovenija po vstopu v Evropsko unijo kot članica te skupnosti postala dolžna izpolnjevati finančne obveznosti do evropskega proračuna. Prejemki institucij Evropske unije zajemajo prejemke v obliki carinskih in drugih uvoznih dajatev, dajatev na uvožene kmetijske proizvode in prejemke iz naslova davka na dodano vrednost.

V prvem delu tabele 3 so po letih podrobneje prikazane osnovne kategorije davkov in prispevkov za socialno varnost (v skladu s standardi ESR 1995), v drugem delu pa njihovi deleži v BDP.

Tabela 4 prikazuje osnovne kategorije davkov in prispevkov za socialno varnost za leto 2007 po sektorjih prejemnikov.

V tabeli 5 je prikazana klasifikacija domačih davkov in prispevkov za socialno varnost kot prihodkov sektorja država na najnižji ravni, in sicer za obdobje 2002-2007. Zaradi stnritve te tabele v še sprejemljiv obseg smo pri prikazu nekatere elementarne fiskalne prihodke združili v enotno kategorijo. To še posebej velja za prispevke za socialno varnost (prispevki za zaposlovanje, prispevki za starševsko varstvo, prispevki za zdravstveno zavarovanje, prispevki za pokojninsko in invalidsko zavarovanje).

Podatkovni viri

Podatke smo pridobili iz naslednjih podatkovnih virov:

- od leta 2005 dalje je naš glavni podatkovni vir Ministrstvo za finance, in sicer nam mesečno posreduje bilance prihodkov in odhodkov za državni proračun, bilance prihodkov in odhodkov občinskih proračunov, bilance Zavoda za pokojninsko in invalidsko zavarovanje (ZPIZ) in bilance Zavoda za zdravstveno zavarovanje (ZZZS); podatke o državnem proračunu ter blagajnah ZPIZ in ZZZS nam sporoča v 10 dneh po koncu tekočega meseca, podatke o proračunu občin pa v 70 dneh po koncu tekočega meseca;
- do leta 2005 so bili naš glavni podatkovni vir mesečna poročila o razporejenih javnofinančnih prihodkih in kritju (Poročilo B-2) Uprave RS za javna plačila (UJP). Ta je mesečna plačila javnofinančnih prihodkov zbirala in obdelovala po podsektorjih države, podatke pa Statističnemu uradu RS posredovala v 10 dneh po koncu tekočega meseca;
- mesečno poročilo Ministrstva za finance o neto položaju proračuna RS do proračuna EU. Poročilo je na voljo v 10 dneh po koncu tekočega meseca;
- četrtletne podatke o davku na dodano vrednost nam posreduje Davčna uprava RS, in sicer v 65 dneh po koncu četrtletja;
- carinske deklaracije, ki so vir mesečnih podatkov o uvoznih dajatvah in davku na dodano vrednost, obračunanem pri uvozu, nam posreduje Carinska uprava RS. Podatki so na voljo v 45 dneh po koncu obdobja;

METHODOLOGICAL EXPLANATIONS

Purpose of the survey

In this publication we present the fiscal burden of taxable persons by taxes and social contributions according to standards of the European System of Accounts 1995 (ESA 1995).

Data are shown in euros and are converted at the fixed exchange rate (1 EUR = 239.64 SIT) before 2007.

Description of the tables

Table 1 shows fiscal burden by taxes and social contributions.

Table 2 shows distribution of taxes and social contributions by the receiving sectors, i.e. general government and rest of the world. In 2004 we started to register data on the rest of the world sector (subsector institutions of the European Union), when Slovenia became a member of the European Union and as part of this Community obliged to fulfil financial commitments to the EU budget. The receipts of EU Institutions comprise import duties, levies on imported agricultural products and value added tax (VAT) contributions.

Table 3 shows all main types of taxes and social contributions according to ESA 1995 standards by each year, nominally and as a share of GDP.

Table 4 gives detailed information of all main types of taxes and social contributions for 2007, by the receiving sectors.

Table 5 shows a detailed breakdown of national taxes and social contributions as revenue of the general government in a time series for the period from 2002 to 2007. Some elemental taxes and social contributions are grouped into one category in order to achieve a still acceptable size of the table. This concerns especially the social contributions types of levies (i.e. social contributions for employment, for maternity leave, for health insurance, and for pension and disability insurance).

Data sources

The following data sources were used:

- from 2005 on the Ministry of Finance of the Republic of Slovenia has been providing monthly data on State Budget, Pension Fund and Health Fund Budgets and Local Government Budgets. Data are available within 10 days after the end of the month for State Budget, Pension Fund and Health Fund Budgets, while Local Government Budgets have a delay of 70 days after the end of the current month;
- until 2005 monthly report on payments of all public revenues (B-2 report) was prepared by the Public Payments Administration of the Republic of Slovenia, which collects and processes monthly payments of all public revenues, separately by the receiving subsectors. These data are provided to the Statistical Office within 10 days after the end of the month;
- monthly report on net position of Slovenian budget to EU budget by the Ministry of Finance of the Republic of Slovenia. These data are provided within 10 days after the end of the month;
- the Tax Administration provides quarterly data on the value added tax within 65 days after the end of the quarter of a year;
- the Customs Administration provides customs declarations containing monthly data on import duties and VAT from imports. Data are available within 45 days after the end of the period;



- Carinska uprava RS posreduje tudi mesečne podatke o trošarinah. Podatke priskrbi v 45 dneh po koncu meseca;
- letni podatek o davku na dobiček gospodarskih družb pridobimo od Ministrstva za finance, in to v 14 mesecih po koncu obračunskega leta.

Definicije in pojasnila

Kategorije davkov in prispevkov za socialno varnost so lahko v nacionalnih računih zajete po načelu obračunane vrednosti (knjiženje v času nastanka dogodka, katerega posledica je plačilo), po načelu čistega denarnega toka (knjiženje v času izvedbe plačila za nastali dogodek) ali pa po načelu časovne prilagoditve denarnega toka (znesek plačila se prenese v čas, ko je dogodek nastal). Način zajemanja je naveden pri opisu posamezne vrste davka oziroma socialnega prispevka.

V skladu z ESR 1995 se davki delijo na tri glavne skupine: na davke na proizvodnjo in uvoz (D.2), tekoče davke na dohodke in premoženje (D.5) in na davke na kapital (D.91). Davki na proizvodnjo in uvoz (D.2) se dalje delijo na davke na proizvode (D.21) in na druge davke na proizvodnjo (D.29), tekoči davki na dohodke in premoženje (D.5) pa na davke na dohodke (D.51) in na druge tekoče davke (D.59). Prispevke za socialno varnost (D.61) delimo na dejanske (D.611) in pripisane prispevke za socialno varnost (D.612).

Davki na proizvode (D.21) so davki, ki se plačujejo na enoto posameznega proizvedenega ali menjanega blaga ali storitve. Davek je lahko obračunan z denarnim zneskom na količinsko enoto blaga ali storitve ali pa kot določen odstotek cene na enoto (ad valorem). Med davki na proizvode ločimo tri glavne skupine davkov. To so davki tipa DDV (D.211), davki in dajatve na uvoz razen DDV (D.212) ter davki na proizvode razen DDV in uvoznih davkov (D.214).

Davki tipa DDV (D.211) so davki na blago in storitve, ki jih podjetja zbirajo v stopnjah in ki na koncu v celoti bremenijo končne kupce. Ti davki obsegajo poleg DDV tudi druge odbitne davke, zaračunane po podobnih pravilih, kot veljajo za DDV.

Po nacionalnih računih je DDV kot obračunska kategorija enak vrednosti davka, ki se obračunava pri uvozu po carinskih deklaracijah in neto obveznosti oziroma plačilu davčnih zavezancev v sistemu davka na dodano vrednost v obračunskem obdobju. Obračunana vrednost DDV je zmanjšana za negativno kompenzacijo kmetov v sistemu pavšalnega nadomestila DDV. V ta sistem spadajo kmetje, ki pri dobavi blaga ali storitev kupcem zahtevajo pavšalno nadomestilo v višini 4 % odkupne vrednosti. Ta znesek DDV kmetje v celoti zadržijo, saj niso davčni zavezanci za DDV in nimajo pravice do odbitka vstopnega DDV, ki ga plačajo na strani svojih nabav. Razlika med zneskom pavšalnega nadomestila kmetom in zneskom DDV, ki bi ga kmetje lahko odbili, če bi bili v standardnem sistemu DDV, je negativna kompenzacija (če je znesek negativen) oziroma pozitivna kompenzacija (če je znesek pozitiven). Kompenzacija se izračuna kot 4-odstotna kompenzacija kmetov na prodane proizvode davčnim zavezancem za DDV, zmanjšana za znesek DDV, plačan na strani nabav inputov in povečana za znesek DDV, ki je bil apliciran na znesek končne potrošnje na kmetijah in neposredne prodaje končnim potrošnikom.

Davki na dajatve in uvoz razen DDV (D.212) obsegajo obvezna plačila razen DDV, s katerimi država ali institucije EU obdavčujejo uvoženo blago in storitve ter omogočajo njihovo prosto kroženje na določenem ekonomskem ozemlju od nerezidenčnih k rezidenčnim enotam. V to skupino davkov spadajo uvozne dajatve, dajatve na uvožene kmetijske proizvode, trošarine na uvožene proizvode, splošni prodajni davki, davki na posebne storitve in dobički javnih podjetij, ki imajo monopol na uvoz posameznega blaga ali storitev.

Davki na proizvode razen DDV in uvoznih davkov (D.214) obsegajo davke na blago in storitve, ki postanejo obveznost kot posledica

- the Customs Administration provides also monthly data on excises within 45 days after the end of the period;
- the Ministry of Finance provides annual data on the tax on profits of corporations approximately 14 months after the end of the fiscal year.

Definitions and explanations

In national accounts, the categories of taxes and social contributions can be recorded according to accrual basis (recording when the event, which results in payment, took place), pure cash basis (recording when the payment took place) or time adjusted cash basis (the amount paid is shifted to the time when the event took place). The methods of data acquisition are indicated at the description of each kind of tax or social contribution.

According to ESA 1995, taxes are divided into three main groups – into taxes on production and imports (D.2), current taxes on income, wealth, etc. (D.5) and capital taxes (D.91). Taxes on production and imports (D.2) are further divided into taxes on products (D.21) and other taxes on production (D.29). Current taxes on income and wealth (D.5) are divided into taxes on income (D.51) and other current taxes (D.59). Social contributions (D.61) are divided into actual social contributions (D.611) and imputed social contributions (D.612).

Taxes on products (D.21) are taxes that are payable per unit of a certain product or service produced or transacted. The tax may be a specific amount of money per unit of quantity of a product, or it may be calculated as a specified percentage of the price per unit (ad valorem). Taxes on products comprise three major groups of taxes, VAT type taxes (D.211), taxes and duties on imports excluding VAT (D.212) and taxes on products except VAT and import taxes (D.214).

VAT type taxes (D.211) are taxes on goods or services collected in stages by enterprises and which are ultimately charged in full to the final purchasers. They comprise also other deductible taxes besides VAT and use similar methods of calculation as VAT.

According to the national accounts VAT, as an accrual category, equals to the tax due at imports according to customs declarations and net payments due in the period by units in the system of value added tax. Accrual value added tax is reduced by negative compensation of agriculture activity of farmers within the flat-rate system. Farmers as taxable persons are due to claim a 4% flat-rate compensation for sold goods and services, produced on their own as an addition to the buying-in price. Farmers withhold the flat-rate amount as a compensation instead of claiming the difference between invoiced and deductible VAT, like they would normally do, if they were registered as standard VAT taxable persons. In the case the compensation is lower than the mentioned standard difference the compensation is called negative or under-compensation. Compensation equals the value of a 4% flat-rate compensation of goods and services sold to VAT taxable persons in the accounting period, reduced for the amount of VAT paid at purchase of their inputs and increased for the amount of VAT, which was applied on value of own-account production for final consumption of farmers and direct sales to households final consumption.

Taxes and duties on imports excluding VAT (D.212) comprise compulsory payments levied by the general government or the Institutions of the European Union on imported goods, excluding VAT, in order to release them to free circulation on the economic territory from non-resident to resident units. They include the following: import duties, levies on imported agricultural products, excise duties on imports, general sales taxes, taxes on special services, profits of import monopolies.

Taxes on products except VAT and import taxes (D.214) consist of taxes on goods and services that become payable as a result of the



proizvodnje, izvoza, prodaje, transferja, najema ali dobave teh proizvodov ali storitev, ali kot posledica njihove porabe za lastno potrošnjo ali lastne investicije. Ti davki vključujejo trošarine in davke na potrošnjo, kolkovino na prodajo določenih proizvodov, davke na finančne in kapitalske transakcije, davke na motorna vozila, davke na igre na srečo, davke na zavarovalne premije, druge davke na določene storitve (hotelske, transportne, komunikacijske, oglaševalske ...), splošne prodajne ali prometne davke, dobičke fiskalnih monopolov, izvozne dajatve ter druge davke na proizvode.

Drugi davki na proizvodnjo (D.29) obsegajo vse davke, ki bremenijo podjetja zaradi njihovega ukvarjanja s proizvodnjo, ne glede na količino ali vrednost proizvedenega ali prodanega blaga. Ti davki zajemajo predvsem davke na lastništvo in uporabo zemljišč, zgradb in drugih objektov, davke na uporabo osnovnih sredstev, davke na plačilno listo, davke na mednarodne transakcije, davke za pridobitev poslovnih in profesionalnih licenc, davke na onesnaževanje okolja in negativno kompenzacijo kmetom v sistemu pavšalnega nadomestila DDV.

Podatki o DDV, trošarinah in uvoznih dajatvah so zajeti po načelu obračunane vrednosti, podatki o ostalih davkih pa po načelu čistega denarnega toka, razen davka na izplačane plače, ki je od leta 2005 dalje edini davek na proizvodnjo in uvoz, ki je zajet po načelu enomesečne časovne prilagoditve denarnega toka.

Davki na dohodke (D.51) obsegajo davke na dohodke, dobičke in kapitalske dobičke. Najpomembnejši med njimi so davki na dohodke posameznika ali gospodinjstva oziroma dohodnina. Skupino davkov na dohodke dopolnjujejo še davki na dohodke ali dobičke gospodarskih družb in davki na dobitke pri igrah na srečo. Pri zajemanju podatkov o dohodnini se upoštevajo sprotna mesečna akontacijska vplačila po načelu enomesečne časovne prilagoditve denarnega toka, poračun dohodnine, katerega plačila se začnejo približno v juniju naslednjega leta, pa po načelu 5-mesečne časovne prilagoditve denarnega toka. Letni podatek o davku na dobiček gospodarskih družb se knjiži po načelu obračunane vrednosti. Preostali po deležu manj zastopani davki na dohodke so zajeti po načelu čistega denarnega toka.

Drugi tekoči davki (D.59) zajemajo tekoče davke na kapital (to so davki na lastništvo ali uporabo zemljišč in zgradb ter tekoči davki na neto premoženje in druga sredstva), plačila gospodinjstev za pridobitev dovoljenj in pravic (kot so vozniška, pilotska, radijska dovoljenja, dovoljenja za strelno orožje, ribolov in podobno) in druge tekoče davke. Vsi davki se zajemajo po načelu čistega denarnega toka.

Davki na kapital (D.91) obsegajo občasno, v nerednih intervalih plačljive davke na vrednost premoženja v lasti ali na vrednost premoženja, katerega lastništvo je preneseno z enega subjekta na drugega zaradi obdaritve, dedovanja ipd. V to kategorijo spadajo davek na dediščine in darila, davek na bilančno vsoto bank in hranilnic ter odškodnina za spremembo namembnosti kmetijskega zemljišča in gozda. Vsi davki so zajeti po načelu čistega denarnega toka.

Dejanski prispevki za socialno varnost (D.611) obsegajo prispevke, ki se vplačujejo v različne sheme socialne varnosti z namenom lajšati upravičencu bremena v primeru nastanka zavarovalnega primera (bolezni, starosti, nezaposlenosti itd.). Podatki so v viru prikazani ločeno po vrsti zavarovanja, za katero se plačujejo prispevki (prispevki za zaposlovanje, prispevki za starševsko varstvo, prispevki za zdravstveno zavarovanje, prispevki za pokojninsko in invalidsko zavarovanje) in po statusu vplačevalca (prispevki delodajalcev, delojemalcev, samozaposlenih in nezaposlenih oseb). Plačila prispevkov so zajeta po načelu enomesečne časovne prilagoditve denarnega toka in popravljena za koeficient, ki odraža delež obračunanih in neplačanih prispevkov v celotnih prispevkih za socialno varnost.

Pripisani prispevki za socialno varnost (D.612) predstavljajo

production, export, sale, transfer, leasing or delivery of those goods or services, or as a result of their use for own consumption or own capital formation. This item includes excise duties and consumption taxes, stamp taxes, taxes on financial and capital transactions, taxes on the sale of motor vehicles, taxes on lotteries, gambling and betting, taxes on insurance premiums, other taxes on specific services as hotels and lodging, transportation, communication or advertising, general sales or turnover taxes, profits of fiscal monopolies, export duties and other taxes on products.

Other taxes on production (D.29) consist of all taxes that are incurred on enterprises as a result of engaging in production, irrespective of the quantity or value of the goods and services produced or sold. Other taxes on production include the following: taxes on ownership or use of land and buildings, taxes on the use of fixed assets, payroll taxes, taxes on international transactions, taxes to obtain business or professional licences, taxes on pollution and under-compensation of VAT resulting from the flat-rate system.

Data on VAT, excises and import duties are recorded according to the accrual principle, while data on other taxes are recorded on cash basis, except payroll tax, which is from 2005 on the only tax among all taxes on production and imports, which is recorded to the one-month time adjusted cash method.

Taxes on income (D51) consist of taxes on incomes, profits and capital gains received by individuals, households and enterprises. The most important of them is tax on individual or household income. There are also taxes on income or profits of corporations and taxes on winnings from lottery or gambling. Taxes on individual income comprise data entry from current monthly prepayments, which are recorded according to the one-month time adjusted cash principle. Annual settlements which start to be paid in June of the year t+1 are recorded according to the 5-months time adjusted cash principle. Annual data on tax on corporate profits are recorded according to the accrual principle. Other taxes of minor importance are recorded according to the pure cash approach.

Other current taxes (D.59) consist of current taxes on capital (which consist of taxes that are payable on the ownership or use of land or buildings by owners and current taxes on net wealth and on other assets), payments of households for licences to own or use vehicles, boats or aircraft or for other licences, as driving, pilot, radio or firearms, etc. All taxes are recorded according to the pure cash approach.

Capital taxes (D.91) consist of taxes levied at irregular and very infrequent intervals on the values of the assets owned or on the values of assets transferred between institutional units as a result of legacies, gifts inter-vivos, etc. This category consists namely of the inheritance and gifts tax, tax on bank's capital and tax on the change of land use. All taxes are recorded according to the pure cash approach.

Actual social contributions (D.611) include social contributions paid into social schemes intended to relieve eligible persons from the financial burden in the case of sickness, old age, unemployment, etc. Data in the source are shown separately by type of insurance (social contributions for employment, social contributions for maternity leave insurance, social contributions for health insurance, social contributions for pension and disability insurance) and by tax payer (employers, employees, self-employed and unemployed persons). Payments of actual social contributions are recorded according to the one-month time adjusted cash approach. The data are adjusted by the coefficient reflecting the share of assessed but unpaid social contributions in the total amount of social contributions.

Imputed social contributions (D.612) represent the counterpart to

protipostavko nadomestilom plač za čas odsotnosti z dela zaradi bolezni, nesreč ipd., ki jih izplačuje delodajalec neposredno v dobro svojim delojemalcem. Ta nadomestila niso pogojena s plačili dejanskih prispevkov delodajalca v sklad za socialno varnost delojemalca. Podatki so ocenjeni z metodo ekstrapolacije na podlagi Ankete o stroških dela.

Kapitalski transferji države drugim sektorjem na osnovi obračunanih, toda neizterljivih zneskov (D.995) so kategorija, ki se uporabi kot protipostavka zneskom, ki so bili z davčnimi deklaracijami obračunani, vendar zaradi različnih razlogov zelo verjetno ne bodo nikoli izterjani.

social benefits paid directly by employers to their employees in the case of sickness, accidents, etc. These benefits are not conditioned on employers' actual social contributions into the social security fund. Data are estimated according to the Labour Cost Survey.

Capital transfers from the general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (D.995) is the category used as a counterpart to amounts assessed by tax declarations which are, due to different reasons, most likely not going to be collected.

KOMENTAR

Delež skupnih obremenitev z davki in prispevki za socialno varnost v BDP se je v obdobju od leta 2002 do 2005 ves čas povečeval, z letom 2006 pa se je začel zmanjševati. V letu 2007 je znašal 38,5 % BDP. Delež davčnih prihodkov v BDP se je v letu 2007 nekoliko povečal (za 0,1 odstotne točke v primerjavi z letom 2006), delež prispevkov za socialno varnost v BDP pa se je zmanjšal (za 0,3 odstotne točke glede na leto 2006) in tako prispeval glavni delež k zmanjšanju fiskalnih obremenitev v BDP v letu 2007.

Osnovna sestava fiskalnih obremenitev v obdobju od leta 2002 do 2007 pokaže, da se je delež davčnih prihodkov v BDP večinoma povečeval (s 23,7 % BDP v letu 2002 na 24,5 % BDP v letu 2007), delež socialnih prispevkov pa zmanjševal (s 14,5 % BDP v letu 2002 na 14,0 % BDP v letu 2007). V letu 2007 je dosegel celo najnižjo raven v BDP po letu 1995.

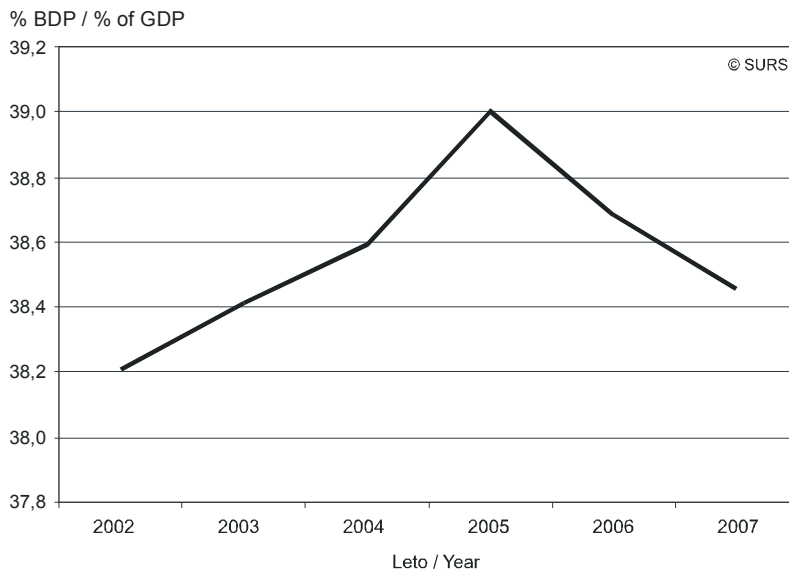
COMMENT

From 2002 to 2005 the total fiscal burden by taxes and social contributions in GDP was increasing but it started to decline in 2006. Its level in 2007 was 38.5% of GDP. While the share of tax revenues in GDP in 2007 increased a little bit (by 0.1 of a percentage point over the previous year), the share of social contributions in GDP decreased (by 0.3 of a percentage point over the previous year) and contributed the most to the reduction of total fiscal burden in GDP in 2007.

The main structure of the fiscal burden for 2002-2007 period shows that the share of tax revenues in GDP was mostly increasing (from 23.7% of GDP in 2002 to 24.5% of GDP in 2007), but opposite holds true for social contributions. Their share in GDP was mostly decreasing (from 14.5% of GDP in 2002 to 14.0% of GDP in 2007) and in 2007 reached the lowest level in GDP since 1995.

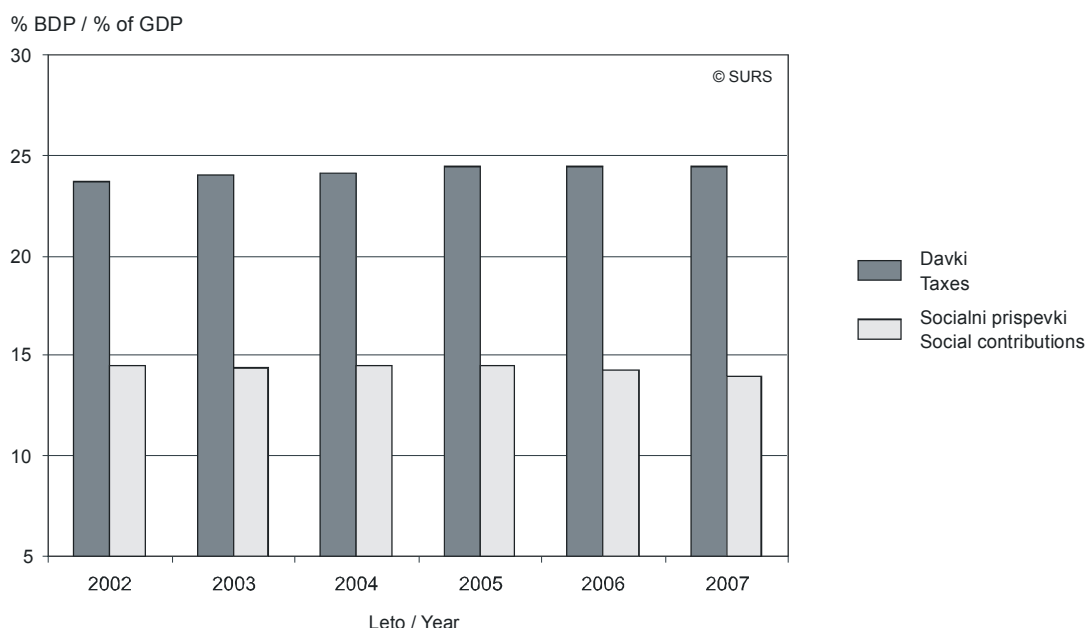
Slika 2: Delež skupnih obremenitev z davki in prispevki za socialno varnost v BDP, Slovenija, 2002-2007

Chart 2: The share of total fiscal burden in GDP, Slovenia, 2002-2007



Slika 3: Delež davkov in prispevkov za socialno varnost v BDP, Slovenija, 2002-2007

Chart 3: The share of taxes and social contributions in GDP, Slovenia, 2002-2007



Med osnovnimi kategorijami davkov in prispevkov za socialno varnost so se v BDP v obdobju od leta 2002 do 2007 povečevali samo tekoči davki na dohodke in premoženje. Ti so leta 2007 predstavljali 9,5 % BDP in bili v primerjavi z letom 2002 višji za 1,7 odstotne točke. Med njimi je najhitreje naraščal davek od dohodka pravnih oseb, in sicer se je leta 2007 v primerjavi z letom 2006 povečal za 26,2 %, glede na leto 2002 pa kar za 219,9 %. V letu 2007 je davek od dohodka pravnih oseb predstavljal 3,4 % BDP (njegov delež v BDP je bil v letu 2002 1,6 % in za 1,8 odstotne točke manjši od tistega v letu 2007).

Davki na proizvodnjo in uvoz so se zmanjšali s 15,9 % BDP v letu 2002 na 15,0 % BDP v letu 2007. Med drugimi davki na proizvodnjo se je najbolj zmanjšal davek na izplačane plače, saj se ta davek od leta 2006 postopoma ukinja, s 1. januarjem 2009 pa bo obveznost plačevanja tega davka prenehala. V letih 2002 do 2007 so se med davki na proizvode najbolj povečevali davki na promet nepremičnin od fizičnih oseb (ti so bili leta 2007 v primerjavi z letom 2002 višji za 138,1 %), davek od novih motornih vozil (ta je bil leta 2007 za 31,0 % višji kot leta 2006 in za 141,6 % višji kot leta 2002), davek od posebnih iger na srečo (ta je bil leta 2007 za 91,4 % višji kot leta 2002) in davek od prometa zavarovalnih storitev (ta je bil leta 2007 za 59,8 % višji kot leta 2002).

Davki na kapital v BDP ohranjajo minimalni delež (že vse od leta 1995).

Prispevki za socialno varnost so se v BDP leta 2007 glede na leto 2002 zmanjšali za 0,5 odstotne točke (predvsem na račun manjšega deleža dejanskih socialnih prispevkov – pripisani socialni prispevki namreč že od leta 1995 dalje ohranjajo v BDP enak delež, 0,2 % BDP; izjema sta leti 2004 in 2005, ko je njihov delež v BDP znašal 0,3 %).

Davki na proizvodnjo in uvoz zavzemajo v BDP največji delež med vsemi davki (v obdobju od leta 2002 do 2007 se je njihov delež v BDP gibal med 15 % in 16 %). Sledijo jim tekoči davki na dohodke in premoženje (od leta 2002 do 2007 so zavzemali med 7,8 in 9,5 % BDP), najmanjši delež pa pripada davkom na kapital (0,1 % BDP in manj). Delež prispevkov za socialno varnost je v BDP v obdobju od leta 2002 do leta 2006 zavzemal med 14,3 in 14,5 % BDP, v letu 2007 pa se je zmanjšal na 14,0 % BDP.

Of all taxes, from 2002 to 2007 only current taxes on income and wealth have been increasing. In 2007 they represented 9.5% of GDP and were 1.7 percentage points higher than in 2002. Among them the tax on income of corporations was increasing the most. In 2007 it was by 26.2% higher than in 2006 and by as much as 219.9% higher than in 2002. It represented 3.4% of GDP in 2007 (in 2002 its share in GDP was 1.6%, which is 1.8 percentage points less than in 2007).

Taxes on production and imports decreased from 15.9% of GDP in 2002 to 15.0% of GDP in 2007. Among other taxes on production the payroll tax was reduced the most, because in 2006 we started to abolish it gradually and from 1st January 2009 the payroll tax will no longer be collected. From 2002 to 2007 there were several taxes on products which were constantly increasing, such as tax on the sale of immovable property from individuals (in 2007 it was higher by 138.1% in comparison with 2002), tax on the sale of new motor vehicles (in 2007 it was 31.0% higher than in 2006 and 141.6% higher than in 2002), tax on special gambling (it was higher by 91.4% in 2007 in comparison with 2002) and tax on insurance services (it was higher by 59.8% in 2007 in comparison with 2002).

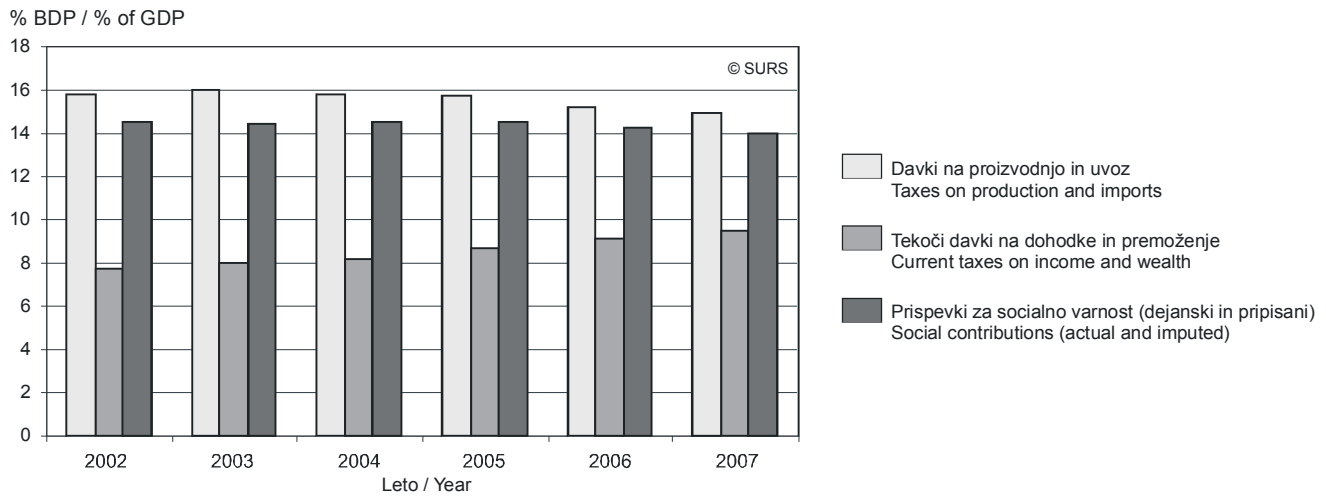
Capital taxes keep the minimum share in GDP (this is true for all years from 1995 on).

In 2007 the share of social contributions in GDP was 0.5 of a percentage point lower than in 2002 (above all because of lower share of actual social contributions in GDP - imputed social contributions namely kept the 0.2% share of GDP for the whole 1995-2007 period; except for years 2004 and 2005 when their share in GDP was 0.3%).

Taxes on production and imports have the highest share in GDP among all taxes (from 2002 to 2007 their share in GDP was between 15% and 16%), followed by current taxes on income and wealth (from 2002 to 2007 they represented between 7.8% and 9.5% of GDP) and the lowest share belongs to capital taxes (0.1% of GDP and less). The share of social contribution represented between 14.3% and 14.5% of GDP in the 2002-2006 period, while in 2007 it fell to 14.0% of GDP.

Slika 4: Osnovne kategorije davkov in prispevkov za socialno varnost v odstotkih BDP, Slovenija, 2002-2007

Chart 4: The main types of taxes and social contributions in percentage of GDP, Slovenia, 2002-2007

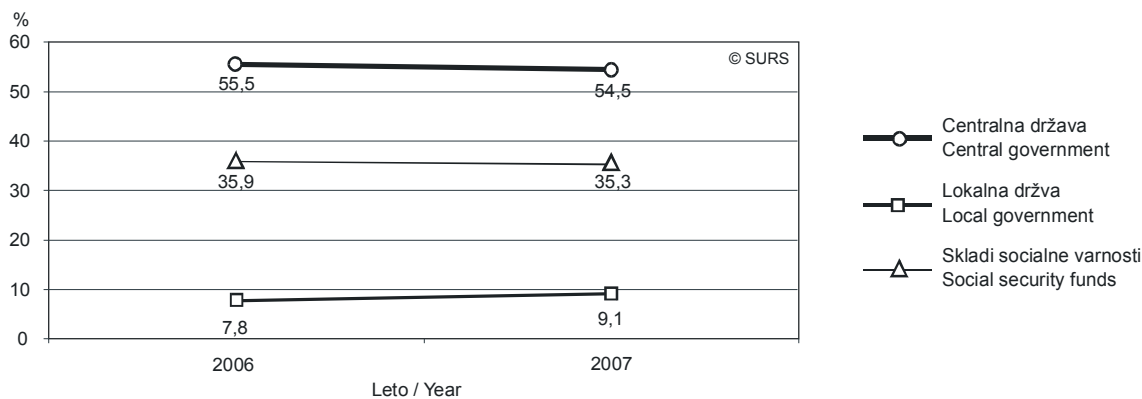


Razporeditev davkov in prispevkov za socialno varnost po podsektorjih države pokaže, da največji delež prihodkov iz naslova pobranih davkov in prispevkov za socialno varnost pripada centralni državi. Sledijo ji skladi socialne varnosti (ZPIZ, ZZSZ) in lokalna država. V letu 2007 je centralni državi pripadalo 54,5 % vseh davkov in prispevkov za socialno varnost (kar je za 1,0 odstotne točke manj kot leta 2006), skladom socialne varnosti 35,3 % (kar je za 0,6 odstotne točke manj kot leto prej) in lokalni državi 9,1 % vseh davkov in prispevkov za socialno varnost (1,3 odstotne točke več kot leta 2006). Glavni razlog za to, da je v letu 2007 centralni državi pripadel manjši delež vseh pobranih davkov in socialnih prispevkov kot v letu 2006, lokalni državi pa večji, je v tem, da so lokalne skupnosti v letu 2007 dobile bistveno več sredstev iz naslova davkov (predvsem iz dohodnine – to so tako imenovani odstopljeni viri občinam, ki se iz centralnega proračuna od leta 2007 dalje prenašajo na lokalni proračun) in manj sofinanciranih sredstev iz centralnega proračuna.

Among all subsectors of general government the highest share of all collected taxes and social contributions belongs to central government, followed by social security funds and local government. In 2007, 54.5% of all taxes and social contributions belonged to central government (1.0 percentage point less than in 2006), 35.3% to social security funds (0.6 of a percentage point less than in 2006) and 9.1% to local government (1.3 percentage points more than in 2006). The main reason for lower share of all collected taxes and social contributions for central government and higher for local government is the fact that local government got essentially much more sources from taxes in 2007 than in 2006 (above all from the personal income tax – so called sources assigned for local government, which are transmitted from central to local budget from 2007 on) and less financed sources from the central budget.

Slika 5: Struktura davkov in prispevkov za socialno varnost po podsektorjih države, Slovenija, 2006-2007

Chart 5: The structure of taxes and social contributions by subsectors of general government, Slovenia, 2006-2007



Sestavila / Prepared by: Saša Finc

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