



3 NACIONALNI RAČUNI NATIONAL ACCOUNTS

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OBREMNITVE Z DAVKI IN PRISPEVKI ZA SOCIALNO VARNOST, SLOVENIJA, 1995–2003

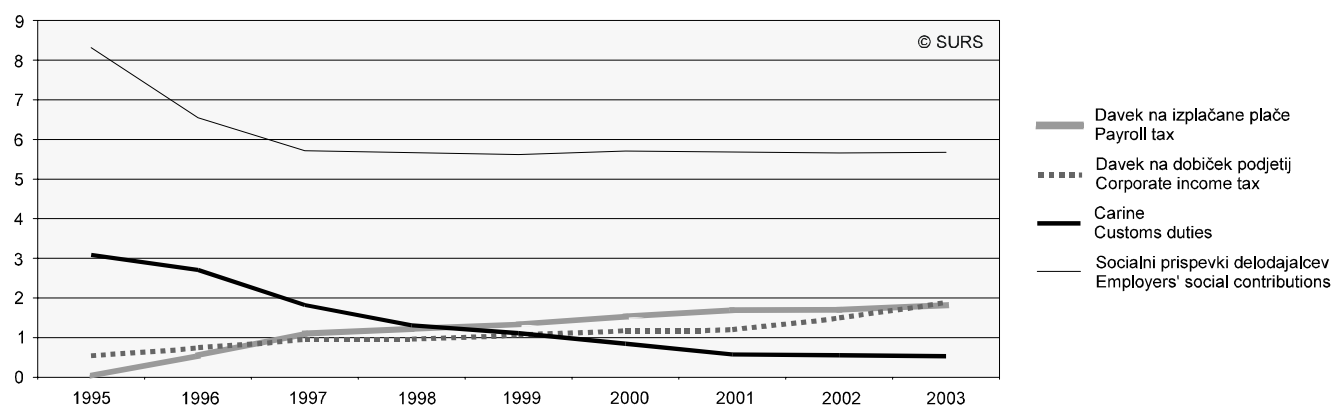
FISCAL BURDEN, SLOVENIA, 1995–2003

- ▶ Skupne obremenitve z davki in prispevki za socialno varnost so se v opazovanem obdobju znižale na raven okoli 40 % BDP.
- ▶ Z uvedbo davka na dodano vrednost, trošarin in drugih davkov na specifične storitve sredi leta 1999 se ni bistveno spremenil delež skupnih fiskalnih obremenitev glede na BDP.
- ▶ V opazovanem obdobju se je povečal strukturni delež davčnih prihodkov, zmanjšal pa delež prispevkov za socialno varnost. Posledica tega je večji delež prihodkov centralne ravni države in manjši delež prihodkov skladov socialne varnosti ob bistveno nespremenjenem deležu prihodkov lokalne ravni države.
- ▶ V opazovanem obdobju je bil zaznan največji porast, merjen v % od BDP, pri davku na izplačane plače ter pri davku na dobiček gospodarskih družb. Znatno padec pa je bil opažen pri prihodu iz naslova carin in pri prihodu iz naslova socialnih prispevkov delodajalcev.
- ▶ S skupnimi fiskalnimi obremenitvami v višini 40 % BDP je Slovenija nekoliko nad povprečjem v EU. V petindvajsetih držav je na desetem mestu, in sicer pred vsemi novimi državami članicami EU, pa tudi pred Nizozemsko, Portugalsko, Veliko Britanijo, Grčijo, Španijo in Irsko.
- ▶ The total fiscal burden by taxes and social contributions stabilized at the level of approximately 40% of GDP.
- ▶ The share of taxes and social contributions remained stable even after the introduction of the value added tax, excises and some other taxes on specific services in the middle of 1999.
- ▶ In the observed period the structural share of tax revenues increased while the share of social contributions decreased. Consequently, the share of revenue to the central government has increased while the share of social security funds has decreased at almost unchanged share of local government revenues.
- ▶ In the observed period, the strongest increase, measured as a % of GDP, was spotted at payroll tax and at tax on corporate profits. On the other hand, substantial fall was spotted at revenue from customs duties and at revenue from employers' social security contributions.
- ▶ With 40% of GDP, Slovenia is slightly above the EU fiscal burden average. Within the 25 member states of the EU it is in the 10th place, i.e. in front of all new member states and also in front of the Netherlands, Portugal, United Kingdom, Greece, Spain and the Republic of Ireland.

Slika 1: Davki in prispevki za socialno varnost, Slovenija, 1995-2003

Chart 1: Taxes and social contributions, Slovenia, 1995-2003

V % od BDP/As a % of GDP



1. Obremenitve z davki in prispevki za socialno varnost, Slovenija, 1995-2003

Fiscal burden, Slovenia, 1995-2003

	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	
	1 = (2 + 3)	2	3	1 = (2 + 3)	2	3	1 = (2 + 3)	2	3	
Mio SIT			Struktura (%) / Structure (%)			V % od BDP / As % of GDP				
1995	975570	553038	422532	100,0	56,7	43,3	41,1	23,3	17,8	1995
1996	1086097	651319	434778	100,0	60,0	40,0	39,8	23,9	15,9	1996
1997	1204177	733915	470261	100,0	60,9	39,1	38,7	23,6	15,1	1997
1998	1364727	840476	524251	100,0	61,6	38,4	39,4	24,3	15,1	1998
1999	1543889	964210	579679	100,0	62,5	37,5	39,8	24,9	15,0	1999
2000	1670724	1027249	643475	100,0	61,5	38,5	39,3	24,2	15,1	2000
2001	1876076	1144424	731653	100,0	61,0	39,0	39,4	24,0	15,4	2001
2002	2113445	1306412	807033	100,0	61,8	38,2	39,8	24,6	15,2	2002
2003	2320471	1448834	871636	100,0	62,4	37,6	40,5	25,3	15,2	2003

2. Razporeditev davkov in prispevkov za socialno varnost po ravneh države, Slovenija, 1995-2003

Tax and social contribution receipts by receiving subsector, Slovenia, 1995-2003

	Skupaj Total	Centralna država Central government	Lokalna država Local government	Skladi socialne varnosti Social security funds	Skupaj Total	Centralna država Central government	Lokalna država Local government	Skladi socialne varnosti Social security funds	
	1 = (2 + 3 + 4)	2	3	4	1 = (2 + 3 + 4)	2	3	4	
Mio SIT				Struktura (%) / Structure (%)					
1995	974143	502542	62124	409477	100,0	51,6	6,4	42,0	1995
1996	1084668	591050	72504	421113	100,0	54,5	6,7	38,8	1996
1997	1202652	665067	81738	455847	100,0	55,3	6,8	37,9	1997
1998	1363683	762669	89870	511143	100,0	55,9	6,6	37,5	1998
1999	1542744	867168	110477	565098	100,0	56,2	7,2	36,6	1999
2000	1669451	920478	121935	627038	100,0	55,1	7,3	37,6	2000
2001	1874629	1022066	139811	712752	100,0	54,5	7,5	38,0	2001
2002	2111848	1167839	158075	785934	100,0	55,3	7,5	37,2	2002
2003	2318738	1292650	177298	848789	100,0	55,7	7,6	36,6	2003

3. Obremenitve z davki in prispevki za socialno varnost po vrsti dajatve, Slovenija, 1995-2003
Fiscal burden by type, Slovenia, 1995-2003

	1995	1996	1997	1998	1999	2000	2001	2002	2003	
mio SIT										
Davki in socialni prispevki	975570	1086097	1204177	1364727	1543889	1670724	1875590	2113445	2320471	Taxes and social contributions
Davki	553038	651319	733915	840476	964210	1027249	1143937	1306412	1448834	Taxes
D.2 Davki na proizvodnjo in uvoz	381602	446316	495829	574314	668359	700664	771412	878945	963120	D.2 Taxes on production and imports
D.21 Davki na proizvode in storitve	369084	418401	442770	506634	587951	597109	645522	737489	795366	D.21 Taxes on products
v tem: Davek na dodano vrednost (DDV)	-	-	-	-	192088	383150	411153	474542	512982	Value added tax
Carine	73257	73804	56575	45313	42996	36089	27364	29292	30266	Import duties
D.29 Drugi davki na proizvodnjo	12518	27915	53059	67680	80408	103555	125890	141455	167754	D.29 Other taxes on production
v tem: Davek na izplačane plače	814	14998	34092	42210	51641	65131	80563	90185	104019	Total wage bill and payroll taxes
D.5 Tekoči davki na dohodke, premoženje	169450	203446	236231	258833	289152	322699	367105	423078	484368	D.5 Current taxes on income, wealth, etc.
v tem: Davki na dohodke gospodinjstev	144737	169475	191293	201378	224817	248919	284433	316406	346867	Taxes on individual or household income
Davki na dobičke gospodarskih družb	12893	20290	29762	33202	41507	49977	57280	79497	108419	Taxes on income or profits of corporations
D.91 Davki na kapital	1986	1557	1856	7330	6698	3885	5420	4389	1346	D.91 Capital taxes
D.61 Prispevki za socialno varnost	422532	434778	470261	524251	579679	643475	731653	807033	871636	D.61 Social contributions
D.611 Dejanski prispevki za socialno varnost	415608	427127	461771	515047	569321	631765	718002	791748	855028	D.611 Actual social contributions
D.6111 Delodajalci	197413	178745	177769	196252	217704	242575	270857	300879	324946	D.6111 Employers
D.6112 Zaposleni	199238	223293	251635	278678	311140	346822	382594	420408	449969	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	18957	25089	32367	40117	40477	42368	64550	70461	80114	D.6113 Self- and non-employed persons
D.612 Pripisani prispevki za socialno varnost	6924	7651	8490	9204	10359	11709	13651	15286	16608	D.612 Imputed social contributions
V % od BDP/ As a % of GDP										
Davki in socialni prispevki	41,1	39,8	38,7	39,4	39,8	39,3	39,4	39,8	40,5	Taxes and social contributions
Davki	23,3	23,9	23,6	24,3	24,9	24,2	24,0	24,6	25,3	Taxes
D.2 Davki na proizvodnjo in uvoz	16,1	16,4	15,9	16,6	17,2	16,5	16,2	16,5	16,8	D.2 Taxes on production and imports
D.21 Davki na proizvode in storitve	15,6	15,3	14,2	14,6	15,2	14,0	13,6	13,9	13,9	D.21 Taxes on products
v tem: Davek na dodano vrednost (DDV)	-	-	-	-	5,0	9,0	8,6	8,9	9,0	Value added tax
Carine	3,1	2,7	1,8	1,3	1,1	0,8	0,6	0,6	0,5	Import duties
D.29 Drugi davki na proizvodnjo	0,5	1,0	1,7	2,0	2,1	2,4	2,6	2,7	2,9	D.29 Other taxes on production
v tem: Davek na izplačane plače	0,0	0,5	1,1	1,2	1,3	1,5	1,7	1,7	1,8	Total wage bill and payroll taxes
D.5 Tekoči davki na dohodke, premoženje	7,1	7,5	7,6	7,5	7,5	7,6	7,7	8,0	8,5	D.5 Current taxes on income, wealth, etc.
v tem: Davki na dohodke gospodinjstev	6,1	6,2	6,2	5,8	5,8	5,9	6,0	6,0	6,1	Taxes on individual or household income
Davki na dobičke gospodarskih družb	0,5	0,7	1,0	1,0	1,1	1,2	1,2	1,5	1,9	Taxes on income or profits of corporations
D.91 Davki na kapital	0,1	0,1	0,1	0,2	0,2	0,1	0,1	0,1	0,0	D.91 Capital taxes
D.61 Prispevki za socialno varnost	17,8	15,9	15,1	15,1	15,0	15,1	15,4	15,2	15,2	D.61 Social contributions
D.611 Dejanski prispevki za socialno varnost	17,5	15,7	14,8	14,9	14,7	14,9	15,1	14,9	14,9	D.611 Actual social contributions
D.6111 Delodajalci	8,3	6,6	5,7	5,7	5,6	5,7	5,7	5,7	5,7	D.6111 Employers
D.6112 Zaposleni	8,4	8,2	8,1	8,0	8,0	8,2	8,0	7,9	7,9	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	0,8	0,9	1,0	1,2	1,0	1,0	1,4	1,3	1,4	D.6113 Self- and non-employed persons
D.612 Pripisani prispevki za socialno varnost	0,3	0,3	0,3	0,3	0,3	0,3	0,3	0,3	0,3	D.612 Imputed social contributions

- Ni pojava
No occurrence of event



4. Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po ravneh države, Slovenija, 2003

Detailed tax and social contribution receipts by type of taxation and receiving subsector, Slovenia, 2003

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Naziv transakcije	Država General government	Centralna država Central government	Lokalna država Local government	Skladi socialne varnosti Social security fund	
	S.13	S.1311	S.1313	S.1314	
D.2 DAVKI NA PROIZVODNJO IN UVOZ	963120	913587	49532	0	D.2 TAXES ON PRODUCTION AND IMPORTS
D.21 Davki na proizvode in storitve	795366	786863	8502	0	D.21 Taxes on products
Davek na dodano vrednost (DDV)	512982	512982	0	0	Value added type taxes
Davki in dajatve na uvoz, razen DDV	52775	52775	0	0	Taxes and duties on imports excluding VAT
Uvozne dajatve	30266	30266	0	0	Import duties
Davki na uvoz, razen DDV in uvoznih dajatev	22509	22509	0	0	Taxes on imports, excluding VAT and import duties
Dajatve na uvožene kmetijske proizvode	2446	2446	0	0	Levies on imported agricultural products
Denarna nadomestila ob uvozu	-	-	-	-	Monetary compensatory amounts on imports
Trošarine	18222	18222	0	0	Excise duties
Splošni prometni davki	1841	1841	0	0	General sales taxes
Davki na posebne storitve	-	-	-	-	Taxes on specific services
Dobički uvoznih monopolov	-	-	-	-	Profits of import monopolies
Davki na proizvode in storitve, razen DDV in uvoznih davkov	229608	221106	8502	0	Taxes on products, except VAT and import taxes
Trošarine in davki na potrošnjo	184439	184439	0	0	Excise duties and consumption taxes
Kolkovina na prodajo določenih proizvodov	-	-	-	-	Stamp taxes
Davki na finančne in kapitalske transakcije	7075	0	7075	0	Taxes on financial and capital transactions
Davki ob registraciji avtomobilov	8301	8301	0	0	Car registration taxes
Davki na zabavo	-	-	-	-	Taxes on entertainment
Davki na igre na srečo	10397	9850	547	0	Taxes on lotteries, gambling and betting
Davki na zavarovalne premije	10724	10724	0	0	Taxes on insurance premiums
Drugi davki na določene storitve	880	0	880	0	Other taxes on specific services
Splošni prometni davki	-	-	-	-	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 in storitve	7791	7791	0	0	Other taxes on products n.e.c.
D.29 Drugi davki na proizvodnjo	167754	126724	41030	0	D.29 Other taxes on production
Davki na lastništvo/uporabo zemljišč, zgradb v proizvodnji	25266	0	25266	0	Taxes on land, buildings or other structures
Davki na uporabo osnovnih sredstev v proizvodnji	3809	3809	0	0	Taxes on the use of fixed assets
Davki na plače in plačilno listo	104019	104019	0	0	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	21423	11362	10061	0	Taxes on pollution
Pavšalna nadomestila DDV	3624	3624	0	0	Under-compensation of VAT (flat rate system)
Drugi davki na proizvodnjo	9613	3910	5703	0	Other taxes on production n.e.c.
D.5 TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.	484368	359270	125098	0	D.5 CURRENT TAXES ON INCOME, WEALTH, ETC.
D.51 Davki na dohodek	467334	342963	124371	0	D.5 Taxes on income
Davki na dohodek posameznikov ali gospodinjstev	346867	225446	121422	0	Taxes on individual or household income
Davki na dohodek ali dobiček gospodarskih družb	108419	108419	0	0	Taxes on the income or profits of corporations
Davki na dobičke od lastnine	-	-	-	-	Taxes on holding gains
Davki na dobitke pri igrah na srečo	430	0	430	0	Taxes on winnings from lottery or gambling
Drugi davki na dohodek	11617	9098	2519	0	Other taxes on income n.e.c.
D.59 Drugi tekoči davki	17034	16307	728	0	D.59 Other current taxes
Tekoči davki na premoženje	728	0	728	0	Current taxes on capital
Glavarina	-	-	-	-	Poll taxes
Davki na izdatke oseb ali gospodinjstev	-	-	-	-	Expenditure taxes
Plačila gospodinjstev za pridobitev dovoljenj, pravic	15235	15235	0	0	Payments by households for licences
Davki na mednarodne transakcije	-	-	-	-	Taxes on international transactions
Drugi tekoči davki	1072	1072	0	0	Other current taxes n.e.c.
D.91 Davki na kapital	1346	354	992	0	D.91 Capital Taxes
Davki na kapitalske transferje	979	0	979	0	Taxes on capital transfers
Dajatve na kapital	22	8	13	0	Capital levies
Drugi davki na kapital	346	346	0	0	Other capital taxes n.e.c.

4. Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po ravneh države, Slovenija, 2003 (nadaljevanje)

Detailed tax and social contribution receipts by type of taxation and receiving subsector, Slovenia, 2003 (continued)

mio SIT

Naziv transakcije	Država General government	Centralna država Central government	Lokalna država Local government	Skladi socialne varnosti Social security fund	
	S.13	S.1311	S.1313	S.1314	
SKUPAJ DAVČNI PRIHODKI (D.2 + D.5 + D.91)	1448834	1273212	175623	0	TOTAL TAX RECEIPTS (D.2 + D.5 + D.91)
D.611 Dejanski socialni prispevki	855028	8928	0	846100	D.611 Actual social contributions
Dejanski socialni prispevki delodajalcev	324946	3136	0	321810	Employers' actual social contributions
Obvezni	324946	3136	0	321810	Compulsory employers' actual social contributions
Prostovoljni	0	0	0	0	Voluntary employers' actual social contributions
Socialni prispevki zaposlenih	449969	5117	0	444851	Employees' social contributions
Obvezni	449969	5117	0	444851	Compulsory employees' social contributions
Prostovoljni	0	0	0	0	Voluntary employees' social contributions
Socialni prispevki samozaposlenih in nezaposlenih	80114	675	0	79439	Social contributions by self- and non-employed persons
Obvezni	80114	675	0	79439	Compulsory social contributions by self- and non-employed persons
Prostovoljni	0	0	0	0	Voluntary social contributions by self- and non-employed persons
D.612 Pripisani socialni prispevki	16608	10510	1675	4422	Imputed social contributions
Kapitalski transferi države drugim sektorjem na osnovi obračunanih toda neizterljivih davkov in socialnih prispevkov (D.995)	1733	0	...	1733	Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (D.995)
SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV BREZ OBRAČUNANIH TODA NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.611)	2302129	1282140	175623	844366	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)
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)	2318738	1292650	177298	848789	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)

- Ni pojava
No occurrence of event

... Ni podatka
Data not available

5. Klasifikacija domačih davkov in prispevkov za socialno varnost na najnižjem nivoju po kategorijah ESR 1995, Slovenija, 2002
Detail classification of national taxes and social contributions according to ESA 1995, Slovenia, 2002

mio SIT

	Država General government	Centralna raven Central government	Lokalna raven Local government	Skladi socialne varnosti Social security funds	
	SES13	SES1311	SES1313	SES1314	
D.2 DAVKI NA PROIZVODNJO IN UVOZ	878945	838291	40654	0	D.2 TAXES ON PRODUCTION AND IMPORTS
D.21 Davki na proizvode	737489	728224	9265	0	D.21 Taxes on products
D.211 Davek na dodano vrednost	474542	474542	0	0	D.211 Value added type taxes
Obračunani DDV (1+2-3)	100300	100300	0	0	VAT accrual assessment (1+2-3)
1 Prenos iz preteklega obdobja	144379	144379	0	0	1 Surplus of VAT from previous period
2 Obveznost DDV	368670	368670	0	0	2 VAT due to be paid
3 Presežek DDV	412749	412749	0	0	3 Exceeding VAT
DDV iz uvoza	377543	377543	0	0	VAT from customs declarations
Neg. kompenz. kmetov v pavšalnem nadomest. DDV (-)	3301	3301	0	0	Negative compensation of farmers in a VAT flat rate system (-)
D.212 Davki in dajatve na uvoz, razen DDV	49291	49291	0	0	D.212 Taxes and duties on imports excluding VAT
Uvozne dajatve	29292	29292	0	0	Import duties
Carina	29292	29292	0	0	Customs duties
Davki na uvoz, razen DDV in uvoznih dajatev	19999	19999	0	0	Taxes on imports, excluding VAT and import duties
Kmetijske dajatve	1581	1581	0	0	Agriculture levies
Trošarine	16541	16541	0	0	Excise duties
Carina od fizičnih oseb	63	63	0	0	Customs duties paid by individuals
Carinske takse in takse s področja trošarin	1814	1814	0	0	Customs taxes and excise taxes
D.214 Davki na proizvode, razen DDV in uvoznih davkov	213656	204391	9265	0	D.214 Taxes on products, except VAT and import taxes
Trošarine (1+2+3+4-5)	173488	173488	0	0	Excises (1+2+3+4-5)
1 Alkohol in alkoholne pijače	13610	13610	0	0	1 Alcohol and alcoholic drinks
2 Mineralna olja in plin	137657	137657	0	0	2 Mineral oil and gas
3 Tobačni izdelki	37203	37203	0	0	3 Tobacco
4 Prostocarinske prodajalne	1559	1559	0	0	4 Duty-free shops
Alkohol in alkoholne pijače	369	369	0	0	Alcohol and alcoholic drinks
Tobačni izdelki	1189	1189	0	0	Tobacco
5 Trošarine iz uvoza (-)	16541	16541	0	0	5 Excises from imports (-)
Davki na promet nepremičnin od pravnih oseb	3713	0	3713	0	Tax on sale of immovable property - from legal entities
Davki na promet nepremičnin od fizičnih oseb	3806	0	3806	0	Tax on sale of immovable property - from individuals
Davek od novih motornih vozil	5913	5913	0	0	Tax on sales of new motor vehicles
Davek od rabljenih motornih vozil	284	284	0	0	Tax on sales of used motor vehicles
Davek od posebnih iger na srečo	8007	8007	0	0	Tax on special gambling (gambling in casinos)
Davek od klasičnih iger na srečo	512	512	0	0	Tax on classical gambling (lottery...)
Posebni davek na igralne avtomate	915	0	915	0	Special tax on slot machines
Davek od prometa zavarovalnih storitev	9726	9726	0	0	Tax on insurance services
Krajevna-prenočitvena taksa	831	0	831	0	Sojourn tax
Takse za obremenjevanje zraka	6462	6462	0	0	Taxes on air pollution
D.29 Drugi davki na proizvodnjo	141455	110066	31389	0	D.29 Other taxes on production
Nadomest. za up.stavnega zemlj. od pravnih oseb	18498	0	18498	0	Compensation for the use of building-ground - paid by legal entities
Nadomest. za up.stavnega zemlj. od fizičnih oseb	5303	0	5303	0	Compensation for the use of building-ground - paid by natural persons
Pristojb. za reg.mot.vozil, plovil, letal od pravnih oseb	3393	3393	0	0	Registration fees on motor vehicles, boats and airplanes - paid by legal entities
Takse za registracijo kmetijskih traktorjev	1	0	1	0	Registration fees on tractors
Davek na izplačane plače	90185	90185	0	0	Payroll tax
Komunalna taksa za vodo	5293	1400	3893	0	Tax on water pollution
Vodna povračila	3379	3379	0	0	Charges on use of water
Taksa za obremenjevanje zraka s trdimi gorivi	1549	1549	0	0	Tax on air pollution - caused by hard fuels
Prisp. NEK skladu za financiranje razgradnje NEK	3232	3232	0	0	Contribution of Nuclear power plant to finance its decomposition
Neg. kompenz. kmetov v pavšalnem nadomest. DDV	3301	3301	0	0	Negative compensation of farmers in a VAT flat rate system
Koncesijski prihodki	817	375	442	0	Concessions
Koncesijske dajatve iz posebnih iger na srečo	6505	3253	3253	0	Concessions duties on special gambling (gambling in casinos)

5. Klasifikacija domačih davkov in prispevkov za socialno varnost na najnižjem nivoju po kategorijah ESR 1995, Slovenija, 2002
Detail classification of national taxes and social contributions according to ESA 1995, Slovenia, 2002

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	Država General government	Centralna raven Central government	Lokalna raven Local government	Skladi socialne varnosti Social security funds	
	SES13	SES1311	SES1313	SES1314	
D.5 TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.	423078	308978	114100	0	D.5 CURRENT TAXES ON INCOME, WEALTH, ETC.
D.51 Davki na dohodek	407935	294461	113473	0	D.51 Taxes on income
Dohodnina	307050	199699	107351	0	Personal income tax - wages and salaries
Dohodnina - pokojnine	3691	2401	1290	0	Personal income tax - pensions
Dohodnina - pogodbeno delo	6149	3999	2150	0	Personal income tax - contractual work
Dohodnina - državne in druge nagrade	892	580	312	0	Personal income tax - state and other awards
Dohodnina - dejavnosti	19495	12679	6816	0	Personal income tax - entrepreneurial activities
Letni poračun	-20871	-13574	-7297	0	Annual final assessment
Davki na dobičke gospodarskih družb	79497	79497	0	0	Corporate income tax
Davek na dobitke od iger na srečo	599	0	599	0	Tax on winnings at gamble games
Posebni davek na določene prejeme	4805	3859	947	0	Tax on work-contracts
Avtorske pravice in izumi	6621	5316	1304	0	Tax on income - copy rights, patents and trademarks
Posebni prispevek za obnovo Posočja	7	6	1	0	Special contribution for the reconstruction of Posocje region
D.59 Drugi tekoči davki	15144	14517	627	0	D.59 Other current taxes
Davek od premoženja stavb	450	0	450	0	Property tax on buildings
Davek od vikendov	174	0	174	0	Property tax on weekend cottages
Davek od plovil	3	0	3	0	Property tax on boats
Pristojb. za reg.mot. vozil, plovil, letal od fizičnih oseb	13587	13587	0	0	Registration fees on motor vehicles, boats and airplanes - paid by individuals
Požarna taksa	930	930	0	0	Fire protection tax
D.91 Davki na kapital	4389	2610	1779	0	D.91 Capital Taxes
Davek na dediščine in darila	636	0	636	0	Inheritance and gift tax
Odškodnina za spremembo namembnosti zemljišč	1923	781	1143	0	Payments for the change of use of agricultural and forest land
Davek na bilančno vsoto bank	1829	1829	0	0	Tax on balance wealth paid by banks
SKUPAJ DAVČNI PRIHODKI (D.2 + D.5 + D.91)	1306412	1149879	156533	0	TOTAL TAX RECEIPTS (D.2 + D.5 + D.91)
D.611 Dejanski prispevki za socialno varnost	791748	8287	0	783461	D.611 Actual social contributions
Delodajalci	300879	2888	0	297991	Employers' actual social contributions
Prispevki za zaposlovanje	1091	1091	0	0	Contributions for employment
Prispevki za porodniško varstvo	1797	1797	0	0	Contributions for maternity leave
Prispevki za zdravstveno zavarovanje	127928	0	0	127928	Contributions for health insurance
Prispevki za pokojninsko in invalidsko zavarovanje	170063	0	0	170063	Contributions for pension and disability insurance
Delojemalci	420408	4735	0	415674	Employees' social contributions
Prispevki za zaposlovanje	2730	2730	0	0	Contributions for employment
Prispevki za porodniško varstvo	2005	2005	0	0	Contributions for maternity leave
Prispevki za zdravstveno zavarovanje	124754	0	0	124754	Contributions for health insurance
Prispevki za pokojninsko in invalidsko zavarovanje	290920	0	0	290920	Contributions for pension and disability insurance
Samozaposleni in nezaposleni	70461	664	0	69796	Social contributions by self- and non-employed persons
Prispevki za zaposlovanje	325	325	0	0	Contributions for employment
Prispevki za porodniško varstvo	339	339	0	0	Contributions for maternity leave
Prispevki za zdravstveno zavarovanje	24417	0	0	24417	Contributions for health insurance
Prispevki za pokojninsko in invalidsko zavarovanje	45379	0	0	45379	Contributions for pension and disability insurance

METODOLOŠKA POJASNILA

NAMEN STATISTIČNEGA RAZISKOVANJA

Namen statističnega raziskovanja je prikaz obremenitve davčnih zavezancev z davki in prispevki za socialno varnost v skladu s standardi Evropskih sistemov računov 1995 (ESR 1995).

METHODOLOGICAL EXPLANATIONS

PURPOSE OF THE STATISTICAL SURVEY

The purpose of the statistical survey is to present the taxpayers' burden by taxes and social contributions, according to standards of the European System of Accounts 1995 (ESA 1995).



V tabeli 1 je prikazana osnovna delitev t. i. fiskalnih obremenitev – posebej na davke in posebej na prispevke za socialno varnost po posameznih letih, v tabeli 2 pa je prikazana delitev te kategorije kot prihodka po podsektorjih države na centralni ravni (S.1311), lokalni ravni (S.1313) in na sklade socialne varnosti (S.1314). V tabeli 3 so prikazane osnovne kategorije davkov in prispevkov za socialno varnost v skladu s standardi ESR 1995 po posameznih letih, v tabeli 4 pa so za leto 2003 osnovne kategorije davkov in prispevkov za socialno varnost po podsektorjih države kot prejemnikovih teh sredstev prikazane na enak način, kot je oblikovana standardna tabela ESR 1995 za sporočanje teh podatkov Evropski komisiji. V tabeli 5 pa so za leto 2002 po glavnih kategorijah ESR 1995 in po podsektorjih države prikazani davki in prispevki za socialno varnost na elementarni ravni in poimenovani tako, kot se pojavljajo v slovenski zakonodaji. Zaradi strnitve 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).

VIRI IN METODE ZBIRANJA PODATKOV

- Mesečno poročilo o vplačanih, razporejenih in vrnjenih javnofinančnih prihodkih (Poročilo B-2) Uprave RS za javna plačila (UJP). UJP zbira in obdeluje mesečna plačila javnofinančnih prihodkov po podsektorjih države, podatke pa posreduje Statističnemu uradu RS v 10 dneh po koncu tekočega meseca.
- Davčna uprava RS je vir podatkov za davek na dodano vrednost, katerih četrtletne podatke priskrbi v 65 dneh po koncu obdobja.
- Carinske deklaracije, ki jih posreduje Carinska uprava RS, so vir podatkov o mesečnih uvoznih dajatvah in davku na dodano vrednost, obračunanem pri uvozu. Podatki so na voljo v 45 dneh po koncu obdobja.
- Carinska uprava RS je vir podatkov tudi za trošarine, katerih mesečne podatke priskrbi v 45 dneh po koncu obdobja.
- Ministrstvo za finance RS priskrbi letni podatek o davku na dobiček gospodarskih družb v 14 mesecih po koncu obračunskega leta.

DEFINICIJE IN POJASNILA

Kategorije davkov in prispevkov za socialno varnost so v nacionalnih računih lahko zajete po načelu obračunane vrednosti (knjiženje v času nastanka dogodka, ki ima za posledico plačilo dajatve), čistega denarnega toka (knjiženje v času izvedbe plačila dajatve za nastali dogodek) ali po načelu časovne prilagoditve denarnega toka (znesek plačila dajatve se prenese nazaj v čas, ko je dogodek nastal).

V skladu z ESR 1995 se davki delijo 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 nadalje delijo na davke na proizvode (D.21) in na druge davke na proizvodnjo (D.29). Tekoči davki na dohodke in premoženje pa se nadalje delijo na davke na dohodke (D.51) in na druge tekoče davke (D.59). Prispevki za socialno varnost (D.61) pa so razdeljeni na dejanske prispevke (D.611) in na pripisane prispevke za socialno varnost (D.612).

Davki na proizvode (D.21) so davki, ki se plačajo na enoto proizvedenega ali trgovanega izdelka oziroma storitve. Davek je lahko obračunan kot specifičen denarni znesek na enoto proizvoda ali kot odstotek od cene proizvoda.

Podatki o DDV, trošarinah in uvoznih dajatvah so zajeti po načelu obračunane vrednosti, podatki o ostalih davkih pa so zajeti po načelu enomesečne časovne prilagoditve denarnega toka. To so predvsem: davek od novih motornih vozil, davek na promet rabljenih motornih vozil, davek od prometa zavarovalnih storitev, davek od posebnih iger na srečo ter davek od klasičnih iger na srečo.

Table 1 shows the primary structure of fiscal burden, which consists of taxes and social contributions. Table 2 shows the fiscal burden category broken down by the receiving subsectors of the general government: central government (S.1311), local government (S.1313) and social security funds (S.1314). In Table 3 all main types of taxes and social contributions are shown according to ESA 1995 standards by each year, while in Table 4 all main types of taxes and social contributions for 2003 are shown by the receiving subsectors as they appear in the standard ESA 1995 reporting table for the European Commission. In Table 5 taxes and social contributions for the year 2002 are shown at a detailed level as they are settled according to the Slovenian legislation by the receiving subsectors. 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 social contributions types of levies (i.e. social contributions for employment, social contributions for maternity leave, social contributions for health insurance, and social contributions for pension and disability insurance).

SOURCES AND METHODS OF DATA COLLECTION

- Monthly report on payments of all public revenues (B-2 report) prepared by the Administration of the Republic of Slovenia for Public Payments, which collects and processes monthly payments of all public revenues, separately by the receiving subsectors. These data are then provided to the Statistical Office within 10 days after the end of the month.
- The Tax Administration provides quarterly data on value added tax 65 days after the end of the period.
- The Customs Administration provides customs declarations containing data on monthly import duties and VAT from imports. Data are available 45 days after the end of the period.
- The Customs Administration provides also monthly data on excises 45 days after the end of the period.
- The Ministry of Finance provides yearly data on tax on profits of corporations approximately 14 months after the end of the period.

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 rose liability to pay levy, took place), pure cash basis (recording when the payment of the tax or social contribution took place) or time adjusted cash basis (the amount of levy paid is shifted back to the time when event took place).

According to ESA 1995, taxes are composed of 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 are further divided into taxes on products (D.21) and other taxes on production (D.29). Current taxes on income and wealth 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.

Data on VAT, excises and import duties are recorded according to the accrual principle, while data on other types of taxes are recorded according to the one-month time adjusted cash method, namely: tax on purchasing of new cars, tax on transaction of old cars, tax on insurance services, tax on special gambling and tax on classical gambling.



Davek na dodano vrednost kot obračunska kategorija je 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. Obračunska vrednost davka na dodano vrednost je zmanjšana za negativno kompenzacijo, ki se obračuna za kmete v sistemu pavšalnega nadomestila (4 %). Negativna kompenzacija je enaka vrednosti 4-odstotnega pavšalnega nadomestila v obračunskem obdobju, pomnoženem z razliko med pavšalno davčno stopnjo (4 %) in izvedeno davčno stopnjo. Izvedena davčna stopnja je enaka davku na dodano vrednost, ki ga kmetje plačujejo na inpuze proizvodnje (vmesno potrošnje in bruto investicije v osnovna sredstva) glede na vrednost prodaj, za katere kmetje v sistemu pavšalnega nadomestila ne obračunavajo davka na dodano vrednost (prodaje v okviru 4-odstotnega pavšalnega nadomestila in vrednost proizvodnje za lastno končno potrošnje in neposredne prodaje gospodinjstvom).

Drugi davki na proizvodnjo (D.29) vsebujejo kategorije davkov, ki so jih podjetja in organizacije dolžne plačati zaradi opravljanja poslovne dejavnosti, neodvisno od količine ali vrednosti proizvedenih proizvodov in storitev.

V to skupino je vključenih 11 različnih tipov davkov (navedeni v Tabeli 5). Večji del teh davkov je v nacionalnih računih zajet po načelu čistega denarnega toka, razen davk na plačilno listo, ki je zajet po načelu enomesečne časovne prilagoditve denarnega toka.

Davki na dohodke (D.51) obsegajo davke na raznovrstne pojavnosti oblike dohodkov posameznikov in gospodarskih družb. Najpomembnejša med njimi je dohodnina, katere sprotne mesečne akontacijska vplačila se zajemajo po načelu enomesečne časovne prilagoditve, poračun dohodnine, katerih vplačila se začnejo približno v juniju naslednjega leta, pa po načelu 5-mesečne časovne prilagoditve denarnega toka. Letni podatek o davku na dohodek gospodarskih družb se knjži po načelu obračunane vrednosti. Ostali, po deležu manj zastopani davki na dohodke so zajeti pa načelu čistega denarnega toka.

Drugi tekoči davki (D.59) obsegajo davke od premoženja od stavb, počitniških bivališč in plovil, pristojbine za registracijo motornih vozil, plovil in letal od fizičnih oseb ter požarno takso. 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 davki na dedščino in darila, davki 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, popravljena za koeficient, ki odraža delež obračunanih in neplačanih prispevkov v celotnih prispevkih za socialno varnost.

Prispevani prispevki za socialno varnost (D.612) predstavljajo 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.

Value added tax 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, which is estimated for farmers within the 4% flat-rate system. Negative compensation equals the value of 4% flat-rate compensation in the accounting period multiplied by the difference between the 4% flat-rate and the derived rate. The derived rate equals value added tax collected on inputs of flat-rate farmers (intermediate consumption and gross fixed capital formation) according to the value of all sales for which flat-rate farmers do not collect value added tax (sales within the 4% flat-rate system and the value of own-account production for final consumption of farmers and direct sales to households final consumption).

Other taxes on production (D.29) consist of all taxes that enterprises incur as a result of engaging in production, independently of the quantity or value of the goods and services produced or sold.

This category includes 11 different types of taxes (reviewed in Table 5). The majority of taxes is recorded in national accounts according to pure cash basis with the exception of payroll tax, which is recorded according to the one-month time adjusted cash principle.

Taxes on income (D.51) consist of taxes on incomes, profits and capital gains received by individuals and enterprises. The most important one among them is tax on individual income of which current monthly prepayments 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. Yearly 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) include property tax on building, weekend cottages and boats, registration fees on motor vehicles, boats and airplanes paid by individuals and fire protection tax. 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 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 social security fund.

Podatki so ocenjeni z metodo ekstrapolacije na podlagi Ankete o stroških dela iz leta 2000.

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 ne bodo nikoli izterjani. Prejemnik kapitalskih transferjev je podsektor, ki bi bil sicer upravičen do prejetja zapadle dajatve.

V letu 2004 so bile pri knjiženju podatkov o davkih in prispevkih za socialno varnost uvedene tudi določene spremembe, zaradi česar je bila opravljena revizija podatkov vse od leta 1992 dalje. Spremembe so bile opravljene na naslednjih področjih:

- uvedena je bila 5-mesečna časovna prilagoditev denarnega toka za podatek o letnem poročanju dohodnine;
- transfer Kapitalske družbe Zavodu za pokojninsko in invalidsko zavarovanje ni več obravnavan kot davek na kapital (D.91), temveč kot transfer med enotami sektorja država (D.73), saj je KAD po novem uvrščen v podsektor Skladi socialnega zavarovanja (S.1314) kot podsektor države;
- začetek ocenjevanja kategorije kapitalskih transferjev države drugim podsektorjem države na osnovi obračunanih, toda neizterljivih davkov in prispevkov za socialno varnost (D.995), kot je določeno z Regulativo Evropskega parlamenta in Sveta št. 2516/2000. Izračunana je bila ocena za socialne transferje.

KOMENTAR

Skupne obremenitve z davki in prispevki za socialno varnost so se v obdobju od osamosvojitve Slovenije dalje postopoma zniževale. Trend postopnega zniževanja se je ustavil v letu 1996, ko so se skupne obremenitve z davki in prispevki za socialno varnost ustalile na okoli 40 % BDP. Delež skupnih obremenitev glede na BDP se ni spremenil niti ob uvedbi davka na dodano vrednost, trošarin in drugih davkov na specifične storitve sredi leta 1999. Glavni razlog postopnega zniževanja fiskalnih obremenitev, merjenih v % od BDP, pa je bil zmanjševanje prispevkov za socialno varnost (prispevka delodajalcev) in zmanjševanje carin in ostalih uvoznih dajatev. Zaradi zniževanja carin in prispevkov za socialno varnost se je spremenila osnovna sestava fiskalnih obremenitev, tako da se je delež davkov povečal, delež prispevkov za socialno varnost pa zmanjšal. Temu ustrezno se je spremenila tudi sestava prihodkov po podsektorjih države (delež prihodkov centralne ravni države se je povečal, delež skladov socialne varnosti ob bistveno nespremenjenem deležu prihodkov lokalne ravni države pa zmanjšal). K porastu deleža davkov oziroma porastu deleža prihodkov centralne ravni države sta v precejšnji meri prispevala tudi uvedba davka na izplačane plače v letu 1996 (porast na 1,8 % BDP v letu 2003) ter postopno zviševanje davka na dobiček gospodarskih družb v opazovanem obdobju (od 0,5 % BDP v letu 1995 na 1,9 % BDP v letu 2003). Znižanje relativnega deleža carin in prispevkov za socialno varnost je bilo nadomeščeno z uvedbo davka na izplačane plače in poviševanjem davka na dobiček podjetij, merjenem v % od BDP. Obremenitve gospodarstva so se zato, upoštevajoč ustaljeno in razmeroma nizko raven davka na dohodke gospodinjstev (približno 6 % BDP skozi celotno opazovano obdobje), glede na ostale dele narodnega gospodarstva relativno povečevale.

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Data are estimated according to the 2000 Labour Cost Survey.

Capital transfers from 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, not going to be collected. The receiver of such transfers is the subsector which was eligible to receive the due levy.

In 2004 some changes in recording of data on taxes and social contributions were introduced. Consequently, a revision of data from 1992 on was made. Changes were introduced in the following areas:

- introduction of the 5-months time adjusted cash method for annual final settlements of tax on income;
- a transfer of the Capital Fund to the Pension and Disability Fund is no longer considered as a capital tax (D.91) but as a transfer within general government (D.73) since the Capital Fund is now classified within subsector Social Security Funds (S.1314) as part of the general government sector;
- start of estimation of the category of capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected (D.995) as it is defined in the Regulation of the European Parliament and of the Council No. 2516/2000. An estimation for social transfers has been made.

COMMENT

Ever since the independence of Slovenia, the total fiscal burden by taxes and social contributions has been gradually decreasing. This trend stopped in 1996, when total fiscal burden by taxes and social contributions stabilized at the level of approximately 40% of GDP. The share of taxes and social contributions remained stable even after the introduction of the value added tax, excises and some other taxes on specific services in the middle of 1999. The main reasons for gradual decreasing of fiscal burden, measured as a % of GDP, were reduction of social contributions (employers' contribution) and reduction of customs and other import duties. Due to decreasing of customs and other import duties, the main structure of fiscal burden has changed (increase in share of taxes and decrease in share of social contributions). Consequently, the structure of receiving subsectors of general government has changed (increase of share of central government revenues and decrease of share of social security funds revenues at almost unchanged share of local government revenues). The main reasons for an increase in the share of taxes and increase in income of central government respectively were introduction of payroll tax in 1996 (increase to 1.8% of GDP in 2003) and gradual increase of tax on corporate profit in the observed period (from 0.5 % of GDP in 1995 to 1.9% of GDP in 2003). The decrease in the share of customs and social contributions was compensated by the introduction of the payroll tax and by an increase in the tax on corporate profits, measured as a % of GDP. The fiscal burden of market economy has increased, considering the stabilized level of total fiscal burden of economy and level of tax on income of households (approximately 6% of GDP through the total observed period)

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