



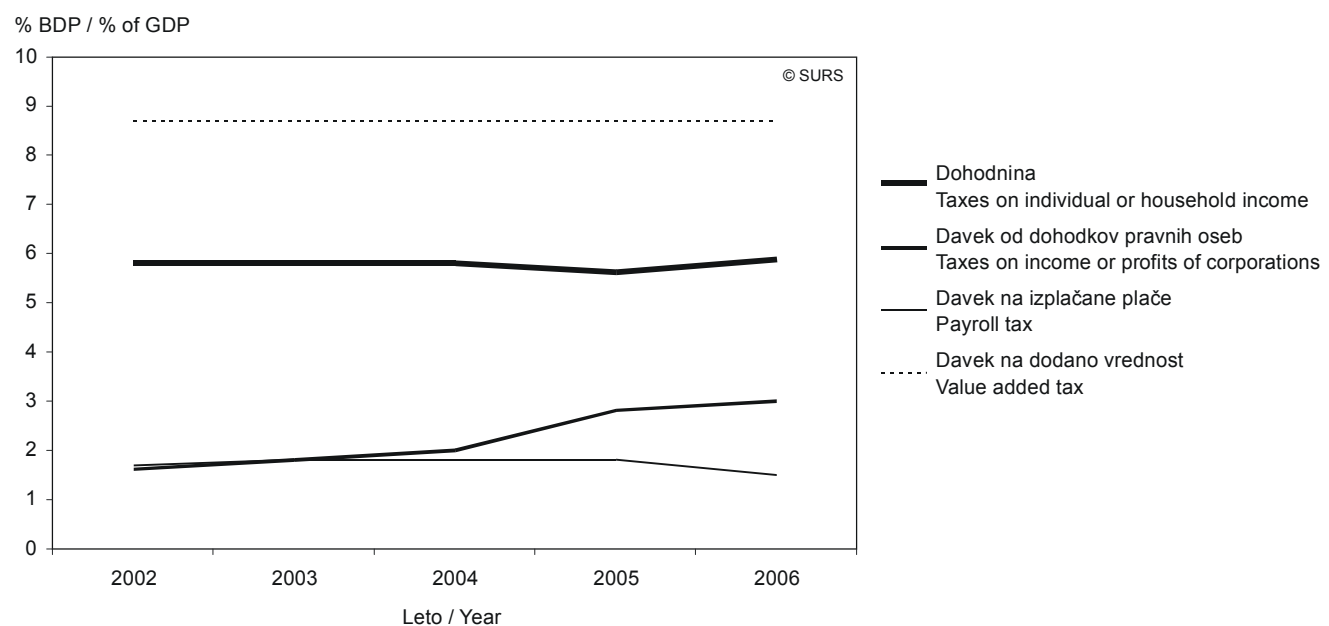
OBREMENITVE Z DAVKI IN PRISPEVKI ZA SOCIALNO VARNOST, SLOVENIJA, 2002-2006

FISCAL BURDEN OF TAXABLE PERSONS BY TAXES AND SOCIAL CONTRIBUTIONS, SLOVENIA, 2002-2006

- ▶ Delež skupnih obremenitev z davki in prispevki za socialno varnost v BDP se je leta 2006 v primerjavi z letom 2005 zmanjšal za 0,2 odstotne točke in je znašal 39,4 % BDP. To je po letu 2000 prvo zmanjšanje deleža davkov in prispevkov za socialno varnost v BDP.
- ▶ V okviru celotnih obremenitev z davki in prispevki za socialno varnost se je trend povečevanja davčnih prihodkov v BDP v letu 2006 ustavil, delež prispevkov za socialno varnost pa se je (po nekajletnem stabilnem deležu) nekoliko zmanjšal in tako prispeval k zmanjšanju celotnih obremenitev z davki in prispevki za socialno varnost.
- ▶ V okviru davčnih prihodkov smo največjo rast, merjeno v odstotkih od BDP, v letu 2006 zabeležili pri dohodnini in davku na dohodek pravnih oseb, največji padec pa pri davku na izplačane plače. Delež davka na dodano vrednost že nekaj let ostaja na isti ravni. V okviru prispevkov za socialno varnost je v obdobju od leta 1995 do 2006 delež dejanskih prispevkov za socialno varnost v BDP v letu 2006 dosegel najnižjo raven, delež pripisanih socialnih prispevkov pa v BDP še naprej ohranja enak delež.
- ▶ Leta 2006 je Slovenija v evropski proračun prispevala 0,8 % vseh davkov in prispevkov za socialno varnost.
- ▶ In 2006 the share of total fiscal burden amounted to 39.4% of GDP, which is 0.2 of a percentage point less than in 2005. That is the first reduction of taxes and social contributions since 2000.
- ▶ Within the framework of total fiscal burden the trend of increasing fiscal revenues in GDP stopped in 2006. While the share of social contributions in GDP was stable for the whole period 2002-2005, their share decreased slightly in 2006 and contributed the most to the reduction of total fiscal burden.
- ▶ Within the framework of fiscal revenues, the largest growth as a percentage of GDP in 2006 was recorded for taxes on individual or household income and for taxes on the income or profits of corporations. The largest fall was recorded for the payroll tax, while the share of the value added tax in GDP has been stable from 2002 on. Within the framework of social contributions, the share of actual social contributions in GDP reached the lowest level in 2006, while the share of imputed social contributions in GDP remained the same as in previous years.
- ▶ In 2006 Slovenia contributed to Community budget 0.8% of total revenues from fiscal burden.

Slika 1: Deleži pomembnejših davkov v BDP, Slovenija, 2002-2006

Chart 1: The shares of some important taxes in GDP, Slovenia, 2002-2006



**1. Obremenitve z davki in prispevki za socialno varnost, Slovenija, 1995-2006**

Fiscal burden, Slovenia, 1995-2006

	Skupaj	Davki	Socialni prispevki	Skupaj	Davki	Socialni prispevki	Skupaj	Davki	Socialni prispevki	
	Total	Taxes	Social contributions	Total	Taxes	Social contributions	Total	Taxes	Social contributions	
	mio EUR			struktura (%) / structure (%)			v % od BDP / as % of GDP			
1995	4062	2308	1754	100,0	56,8	43,2	40,5	23,0	17,5	1995
1996	4547	2741	1806	100,0	60,3	39,7	39,3	23,7	15,6	1996
1997	5032	3077	1954	100,0	61,2	38,8	38,3	23,4	14,9	1997
1998	5697	3518	2179	100,0	61,8	38,2	39,1	24,1	14,9	1998
1999	6456	4046	2409	100,0	62,7	37,3	39,5	24,7	14,7	1999
2000	6969	4294	2675	100,0	61,6	38,4	38,3	23,6	14,7	2000
2001	7839	4798	3042	100,0	61,2	38,8	38,4	23,5	14,9	2001
2002	8837	5483	3354	100,0	62,0	38,0	38,8	24,1	14,7	2002
2003	9647	6023	3623	100,0	62,4	37,6	39,0	24,4	14,7	2003
2004	10438	6524	3915	100,0	62,5	37,5	39,1	24,5	14,7	2004
2005	11184	7030	4154	100,0	62,9	37,1	39,6	24,9	14,7	2005
2006	11984	7567	4417	100,0	63,1	36,9	39,4	24,9	14,5	2006

**2. Razporeditev davkov in prispevkov za socialno varnost po sektorjih prejemnikov, Slovenija, 1995-2006**

Tax and social contribution receipts by receiving sector, Slovenia, 1995-2006

	Skupaj	Država	Centralna država	Lokalna država	Skladi socialne varnosti	Institucije EU
	Total	General government	Central government	Local government	Social security funds	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	10438	10392	5769	806	3817	46
2005	11184	11106	6219	836	4051	79
2006	11984	11893	6658	927	4308	90
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	7,7	36,6	0,4
2005	100,0	99,3	55,6	7,5	36,2	0,7
2006	100,0	99,2	55,6	7,7	36,0	0,8

- Ni pojava. / No occurrence of event.



**3. Obremenitve z davki in prispevki za socialno varnost po vrsti dajatve, Slovenija, 2002-2006**  
Fiscal burdens by type, Slovenia, 2002-2006

	2002	2003	2004	2005	2006	
mio EUR						
<b>Davki in socialni prispevki</b>	<b>8837</b>	<b>9647</b>	<b>10438</b>	<b>11184</b>	<b>11984</b>	<b>Taxes and social contributions</b>
<b>Davki</b>	<b>5483</b>	<b>6023</b>	<b>6524</b>	<b>7030</b>	<b>7567</b>	<b>Taxes</b>
<b>D.2 Davki na proizvodnjo in uvoz</b>	<b>3668</b>	<b>4019</b>	<b>4289</b>	<b>4527</b>	<b>4725</b>	<b>D.2 Taxes on production and imports</b>
D.21 Davki na proizvode in storitve	3079	3317	3521	3696	3949	D.21 Taxes on products
od tega: davek na dodano vrednost (DDV)	1981	2139	2312	2470	2643	of which: Value added tax (VAT)
carine	122	126	63	34	42	Import duties
D.29 Drugi davki na proizvodnjo	589	702	768	832	776	D.29 Other taxes on production
od tega: davek na izplačane plače	376	434	475	501	445	of which: Payroll tax
<b>D.5 Tekoči davki na dohodke, premoženje</b>	<b>1797</b>	<b>1999</b>	<b>2219</b>	<b>2495</b>	<b>2836</b>	<b>D.5 Current taxes on income, wealth, etc.</b>
od tega: davki na dohodke gospodinjstev	1320	1437	1556	1583	1791	of which: Taxes on individual or household income
davek od dohodkov pravnih oseb	363	437	523	795	920	Taxes on income or profits of corporations
<b>D.91 Davki na kapital</b>	<b>18</b>	<b>6</b>	<b>16</b>	<b>8</b>	<b>6</b>	<b>D.91 Capital taxes</b>
<b>D.61 Prispevki za socialno varnost</b>	<b>3354</b>	<b>3623</b>	<b>3915</b>	<b>4154</b>	<b>4417</b>	<b>D.61 Social contributions</b>
<b>D.611 Dejanski prispevki za socialno varnost</b>	<b>3304</b>	<b>3568</b>	<b>3857</b>	<b>4092</b>	<b>4352</b>	<b>D.611 Actual social contributions</b>
D.6111 Delodajalci	1256	1356	1457	1594	1697	D.6111 Employers
D.6112 Zaposleni	1754	1878	2021	2147	2281	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	294	334	379	351	374	D.6113 Self- and non-employed persons
<b>D.612 Pripisani prispevki za socialno varnost</b>	<b>50</b>	<b>55</b>	<b>58</b>	<b>62</b>	<b>65</b>	<b>D.612 Imputed social contributions</b>
v % od BDP / as % of GDP						
<b>Davki in socialni prispevki</b>	<b>38,8</b>	<b>39,0</b>	<b>39,1</b>	<b>39,6</b>	<b>39,4</b>	<b>Taxes and social contributions</b>
<b>Davki</b>	<b>24,1</b>	<b>24,4</b>	<b>24,5</b>	<b>24,9</b>	<b>24,9</b>	<b>Taxes</b>
<b>D.2 Davki na proizvodnjo in uvoz</b>	<b>16,1</b>	<b>16,3</b>	<b>16,1</b>	<b>16,0</b>	<b>15,5</b>	<b>D.2 Taxes on production and imports</b>
D.21 Davki na proizvode in storitve	13,5	13,4	13,2	13,1	13,0	D.21 Taxes on products
od tega: davek na dodano vrednost (DDV)	8,7	8,7	8,7	8,7	8,7	of which: Value added tax (VAT)
carine	0,5	0,5	0,2	0,1	0,1	Import duties
D.29 Drugi davki na proizvodnjo	2,6	2,8	2,9	2,9	2,5	D.29 Other taxes on production
od tega: davek na izplačane plače	1,7	1,8	1,8	1,8	1,5	of which: Payroll tax
<b>D.5 Tekoči davki na dohodke, premoženje</b>	<b>7,9</b>	<b>8,1</b>	<b>8,3</b>	<b>8,8</b>	<b>9,3</b>	<b>D.5 Current taxes on income, wealth, etc.</b>
od tega: davki na dohodke gospodinjstev	5,8	5,8	5,8	5,6	5,9	of which: Taxes on individual or household income
davek od dohodkov pravnih oseb	1,6	1,8	2,0	2,8	3,0	Taxes on income or profits of corporations
<b>D.91 Davki na kapital</b>	<b>0,1</b>	<b>0,0</b>	<b>0,1</b>	<b>0,0</b>	<b>0,0</b>	<b>D.91 Capital taxes</b>
<b>D.61 Prispevki za socialno varnost</b>	<b>14,7</b>	<b>14,7</b>	<b>14,7</b>	<b>14,7</b>	<b>14,5</b>	<b>D.61 Social contributions</b>
<b>D.611 Dejanski prispevki za socialno varnost</b>	<b>14,5</b>	<b>14,4</b>	<b>14,5</b>	<b>14,5</b>	<b>14,3</b>	<b>D.611 Actual social contributions</b>
D.6111 Delodajalci	5,5	5,5	5,5	5,6	5,6	D.6111 Employers
D.6112 Zaposleni	7,7	7,6	7,6	7,6	7,5	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	1,3	1,4	1,4	1,2	1,2	D.6113 Self- and non-employed persons
<b>D.612 Pripisani prispevki za socialno varnost</b>	<b>0,2</b>	<b>0,2</b>	<b>0,2</b>	<b>0,2</b>	<b>0,2</b>	<b>D.612 Imputed social contributions</b>

## 4. Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po sektorjih prejemnikih, Slovenija, 2006

Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2006

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	
<b>D.2 DAVKI NA PROIZVODNJO IN UVOZ</b>	<b>4635</b>	<b>4371</b>	<b>264</b>	<b>0</b>	<b>90</b>	<b>4725</b>	<b>D.2 TAXES ON PRODUCTION AND IMPORTS</b>
<b>D.21 Davki na proizvode</b>	<b>3859</b>	<b>3807</b>	<b>52</b>	<b>0</b>	<b>90</b>	<b>3949</b>	<b>D.21 Taxes on products</b>
Davek na dodano vrednost (DDV)	2595	2595	0	0	48	2643	Value added type taxes
Davki in dajatve na uvoz, razen DDV	12	12	0	0	42	54	Taxes and duties on imports excluding VAT
Uvozne dajatve	0	0	0	0	42	42	Import duties
Davki na uvoz, razen DDV in uvoznih dajatev	12	12	0	0	0	12	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	12	12	0	0	0	12	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	1252	1200	52	0	1	1253	Taxes on products, except VAT and import taxes
Trošarine in davki na potrošnjo	1007	1007	0	0	1	1008	Excise duties and consumption taxes
Kolkovina na prodajo določenih proizvodov	-	-	-	-	-	-	Stamp taxes
Davki na finančne in kapitalske transakcije	45	0	45	0	0	45	Taxes on financial and capital transactions
Davki ob registraciji avtomobilov	47	47	0	0	0	47	Car registration taxes
Davki na zabavo	-	-	-	-	-	-	Taxes on entertainment
Davki na igre na srečo	64	64	0	0	0	64	Taxes on lotteries, gambling and betting
Davki na zavarovalne premije	55	55	0	0	0	55	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	27	27	0	0	0	27	Other taxes on products n.e.c.
<b>D.29 Drugi davki na proizvodnjo</b>	<b>776</b>	<b>564</b>	<b>213</b>	<b>0</b>	<b>0</b>	<b>776</b>	<b>D.29 Other taxes on production</b>
Davki na lastništvo/uporabo zemljišč, zgradb v proizvodnji	134	0	134	0	0	134	Taxes on land, buildings or other structures
Davki na uporabo osnovnih sredstev v proizvodnji	18	18	0	0	0	18	Taxes on the use of fixed assets
Davki na plače in plačilno listo	445	445	0	0	0	445	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	83	43	40	0	0	83	Taxes on pollution
Pavšalna nadomestila DDV	19	19	0	0	0	19	Under-compensation of VAT (flat rate system)
Drugi davki na proizvodnjo	77	39	38	0	0	77	Other taxes on production n.e.c.
<b>D.5 TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.</b>	<b>2836</b>	<b>2199</b>	<b>637</b>	<b>0</b>	<b>0</b>	<b>2836</b>	<b>D.5 CURRENT TAXES ON INCOME, WEALTH, ETC.</b>
<b>D.51 Davki na dohodek</b>	<b>2743</b>	<b>2112</b>	<b>631</b>	<b>0</b>	<b>0</b>	<b>2743</b>	<b>D.51 Taxes on income</b>
Davki na dohodek posameznikov ali gospodinjstev	1791	1165	626	0	0	1791	Taxes on individual or household income
Davki na dohodek ali dobiček gospodarskih družb	920	920	0	0	0	920	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	29	27	2	0	0	29	Other taxes on income n.e.c.

4. Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po sektorjih prejemnikov, Slovenija, 2006 (nadaljevanje)

Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2006 (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	
<b>D.59 Drugi tekoči davki</b>	<b>93</b>	<b>87</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>93</b>	<b>D.59 Other current taxes</b>
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	82	82	0	0	0	82	Payments by households for licences
Davki na mednarodne transakcije	-	-	-	-	-	-	Taxes on international transactions
Drugi tekoči davki	7	5	2	0	0	7	Other current taxes n.e.c.
<b>D.91 Davki na kapital</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>6</b>	<b>D.91 Capital Taxes</b>
Davki na kapitalske transferje	6	0	6	0	0	6	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.
<b>SKUPAJ DAVČNI PRIHODKI (D.2 + D.5 + D.91)</b>	<b>7476</b>	<b>6570</b>	<b>907</b>	<b>0</b>	<b>90</b>	<b>7567</b>	<b>TOTAL TAX RECEIPTS (D.2 + D.5 + D.91)</b>
<b>D.611 Dejanski socialni prispevki</b>	<b>4352</b>	<b>45</b>	<b>0</b>	<b>4307</b>	<b>0</b>	<b>4352</b>	<b>D.611 Actual social contributions</b>
Dejanski socialni prispevki delodajalcev	1697	16	0	1680	0	1697	Employers' actual social contributions
Obvezni	1697	16	0	1680	0	1697	Compulsory employers' actual social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employers' actual social contributions
Socialni prispevki zaposlenih	2281	25	0	2256	0	2281	Employees' social contributions
Obvezni	2281	25	0	2256	0	2281	Compulsory employees' social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employees' social contributions
Socialni prispevki samozaposlenih in nezaposlenih	374	4	0	371	0	374	Social contributions by self- and non-employed persons
Obvezni	374	4	0	371	0	374	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	65	44	20	1	0	65	D.612 Imputed social contributions
D.995 Kapitalski transferi države drugim sektorjem na osnovi obračunanih, toda neizterljivih davkov in socialnih prispevkov	13	4	0	9	0	13	D.995 Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected
<b>SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV BREZ OBRAČUNANIH, TODA NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.611-D.995)</b>	<b>11816</b>	<b>6610</b>	<b>907</b>	<b>4298</b>	<b>90</b>	<b>11906</b>	<b>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)</b>
<b>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)</b>	<b>11880</b>	<b>6654</b>	<b>927</b>	<b>4299</b>	<b>90</b>	<b>11971</b>	<b>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)</b>

- 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, 2002-2006**Detail classification of national taxes and social contributions as revenue of the general government (S.13) according to ESA 1995, Slovenia, 2002-2006  
mio EUR

ESR95 oznaka Code ESR95	Naziv transakcije	2002	2003	2004	2005	2006	Transaction Label
<b>TRD2</b>	<b>DAVKI NA PROIZVODNJO IN UVOZ</b>	<b>3668</b>	<b>4019</b>	<b>4243</b>	<b>4449</b>	<b>4635</b>	<b>TAXES ON PRODUCTION AND IMPORTS</b>
<b>TRD21</b>	<b>Davki na proizvode</b>	<b>3079</b>	<b>3317</b>	<b>3475</b>	<b>3617</b>	<b>3859</b>	<b>Taxes on products</b>
TRD211	Davki tipa DDV (1-2)	1981	2139	2287	2427	2595	Value added type taxes (1-2)
	1 Celotni prihodki davkov tipa DDV	1981	2139	2312	2470	2643	1 Total VAT revenues
	Obračunani DDV (1+2-3)	419	258	1241	1991	2086	VAT accrual assessment (1+2-3)
	1 Prenos iz preteklega obdobja	602	709	757	720	877	1 Surplus of VAT from previous period
	2 Obveznost DDV	1538	1612	2519	3206	3563	2 VAT due to be paid
	3 Presežek DDV	1722	2063	2035	1936	2354	3 Exceeding VAT
	DDV iz uvoza	1575	1898	1085	498	575	VAT from customs declarations
	Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	13	17	15	18	19	Negative compensation of farmers in a VAT flat rate system (-)
	2 od katerih prihodki EU institucij	-	-	25	44	48	2 of which revenues of EU Institutions
TRD212	Davki in dajatve na uvoz razen DDV	206	220	93	10	12	Taxes and duties on imports excluding VAT
TRD2121	Uvozne dajatve	122	126	43	0	0	Import duties
	Carina (1-2)	122	126	43	0	0	Customs duties (1-2)
	1 Celotni prihodki carin	122	126	63	34	42	1 Total customs revenues
	2 od katerih prihodki EU institucij	-	-	21	34	42	2 of which revenues of EU Institutions
TRD2122	Davki na uvoz razen DDV in uvoznih dajatev	83	94	51	10	12	Taxes on imports, excluding VAT and import duties
TRD2122A	Dajatve na uvožene kmetijske proizvode (1-2)	7	10	3	0	0	Levies on imported agricultural products (1-2)
	1 Celotni prihodki dajatev na uvožene kmetijske proizvode	7	10	4	0	0	1 Total revenues of agricultural levies
	2 od katerih prihodki EU institucij	-	-	0	0	0	2 of which revenues of EU Institutions
TRD2122C	Trošarine na uvožene proizvode	69	76	44	10	12	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	Taxes on products, except VAT and import taxes
TRD214A	Celotni prihodki trošarin (1-2)	724	770	877	948	1007	Total excise revenues (1-2)
	1 Trošarine (1+2+3+4+5+6-7)	724	770	877	948	1008	1 Excise duties and consumption taxes (1+2+3+4+5+6-7)
	1 Alkohol in alkoholne pijače	57	60	61	63	67	1 Alcohol and alcoholic drinks
	2 Mineralna olja in plin	574	590	633	646	677	2 Mineral oil and gas
	3 Tobačni izdelki	155	189	226	249	274	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	5 Electric power and coal
	6 Dajatve na sladkor	-	-	-	1	1	6 Sugar levies
	7 Trošarine na uvožene proizvode	69	76	44	10	12	7 Excises from imports
	2 od katerih prihodki EU institucij	-	-	-	1	1	2 of which revenues of EU Institutions
TRD214C	Davki na promet nepremičnin od pravnih oseb	15	12	12	13	14	Tax on sale of immovable property – from legal entities
TRD214C	Davki na promet nepremičnin od fizičnih oseb	16	18	21	27	31	Tax on sale of immovable property - from individuals
TRD214D	Davek od novih motornih vozil	25	33	45	42	46	Tax on sales of new motor vehicles
TRD214D	Davek od rabljenih motornih vozil	1	1	2	2	2	Tax on sales of used motor vehicles
TRD214F	Davek od posebnih iger na srečo	33	39	47	56	61	Tax on special gambling (gambling in casinos)
TRD214F	Davek od klasičnih iger na srečo	2	2	3	3	3	Tax on classical gambling (lottery...)
TRD214F	Posebni davek na igralne avtomate	4	2	2	0	0	Special tax on slot machines
TRD214G	Davek od prometa zavarovalnih storitev	41	45	50	54	55	Tax on insurance services
TRD214H	Turistična taksa	3	4	4	6	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	Taxes on air pollution
<b>TRD29</b>	<b>Drugi davki na proizvodnjo</b>	<b>589</b>	<b>702</b>	<b>768</b>	<b>832</b>	<b>776</b>	<b>Other taxes on production</b>
TRD29A	Nadomestilo za uporabo stavbnega zemlj. od pravnih oseb	77	80	83	85	97	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	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	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	Payroll tax

**5. Klasifikacija domačih davkov in prispevkov za socialno varnost kot prihodkov sektorja država (S.13) na najnižjem nivoju po kategorijah ESR 1995, Slovenija, 2002-2006 (nadaljevanje)**

Detail classification of national taxes and social contributions as revenue of the general government (S.13) according to ESA 1995, Slovenia, 2002-2006 (continued)  
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ESR95 oznaka Code ESR95	Naziv transakcije	2002	2003	2004	2005	2006	Transaction Label
TRD29F	Vodna povračila	14	16	14	18	17	Tax on water pollution
TRD29F	Komunalna taksa	22	49	47	51	42	Charges on use of water
TRD29F	Taksa za obremenjevanje zraka s trdimi gorivi	6	17	28	18	9	Tax on waste pollution
TRD29F	Prispevek NEK skladu za financiranje razgradnje NEK	13	7	5	7	8	Contribution of Nuclear power plant to finance its decomposition
TRD29F	Nadomestila zaradi omejene rabe prostora na območju jedrskega objekta	-	-	-	7	7	Indemnity for restricted use of area on the territory of Nuclear power plant
TRD29G	Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	13	17	15	18	19	Negative compensation of farmers in a VAT flat rate system
TRD29H	Koncesijski prihodki	3	8	17	26	24	Concessions
TRD29H	Koncesijske dajatve iz posebnih iger na srečo	27	33	38	46	53	Concessions duties on special gambling (gambling in casinos)
<b>TRD5</b>	<b>TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.</b>	<b>1797</b>	<b>1999</b>	<b>2219</b>	<b>2495</b>	<b>2836</b>	<b>CURRENT TAXES ON INCOME, WEALTH, ETC.</b>
<b>TRD51</b>	<b>Davki na dohodke</b>	<b>1733</b>	<b>1924</b>	<b>2136</b>	<b>2407</b>	<b>2743</b>	<b>Taxes on income</b>
TRD51A	Dohodnina	1281	1392	1495	1487	1594	Personal income tax - wages and salaries
TRD51A	Dohodnina - pokojnine	15	15	15	38	30	Personal income tax - pensions
TRD51A	Dohodnina - pogodbeno delo	26	26	27	66	69	Personal income tax - contractual work
TRD51A	Dohodnina - državne in druge nagrade	4	5	6	16	12	Personal income tax - state and other awards
TRD51A	Dohodnina - dejavnosti	81	94	103	129	242	Personal income tax - entrepreneurial activities
TRD51A	Letni poračun	-87	-94	-91	-154	-155	Annual final assessment
TRD51B	Davek od dohodkov pravnih oseb	363	437	523	795	920	Tax on income or profits of corporations
TRD51D	Davki na dobitke pri igrah na srečo	2	2	3	3	3	Tax on winnings from lottery or gambling
TRD51E	Posebni davek na določene prejemke	20	18	19	20	23	Tax on work-contracts
TRD51E	Avtorske pravice in izumi	28	30	36	7	6	Tax on income - copy rights, patents and trademarks
TRD51E	Posebni prispevek za obnovo Posočja	0	0	0	0	0	Special contribution for the reconstruction of Posocje region
<b>TRD59</b>	<b>Drugi tekoči davki</b>	<b>63</b>	<b>74</b>	<b>83</b>	<b>88</b>	<b>93</b>	<b>Other current taxes</b>
TRD59A	Davek od premoženja stavb	2	2	3	3	3	Property tax on buildings
TRD59A	Davek od vikendov	1	1	1	1	1	Property tax on weekend cottages
TRD59A	Davek od plovil	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	Registration fees on motor vehicles, boats and airplanes - paid by individuals
TRD59F	Požarna taksa	4	4	5	7	7	Fire protection tax
<b>TRD91</b>	<b>Davki na kapital</b>	<b>18</b>	<b>6</b>	<b>16</b>	<b>8</b>	<b>6</b>	<b>D.91 Capital Taxes</b>
TRD91A	Davek na dediščine in darila	3	4	4	5	6	Inheritance and gift tax
TRD91B	Odškodnina za spremembo namembnosti zemljišč	8	0	0	0	0	Tax on balance wealth paid by banks
TRD91C	Davek na bilančno vsoto bank	8	1	12	3	0	Payments for the change of use of agricultural and forest land
	<b>SKUPAJ DAVČNI PRIHODKI (TRD2+TRD5+TRD91)</b>	<b>5483</b>	<b>6023</b>	<b>6478</b>	<b>6952</b>	<b>7476</b>	<b>TOTAL TAX RECEIPTS (TRD.2 + TRD.5 + TRD.91)</b>
<b>TRD611</b>	<b>Dejanski prispevki za socialno varnost</b>	<b>3304</b>	<b>3568</b>	<b>3857</b>	<b>4092</b>	<b>4352</b>	<b>Actual social contributions</b>
TRD6111	Socialni prispevki delodajalcev	1256	1356	1457	1594	1697	Employers' actual social contributions
	Prispevki za zaposlovanje	5	5	5	6	6	Contributions for employment
	Prispevki za porodniško varstvo	7	8	9	10	10	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	534	576	619	692	738	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	710	767	824	887	943	Contributions for pension and disability insurance
TRD6112	Socialni prispevki delojemalcev	1754	1878	2021	2147	2281	Employees' social contributions
	Prispevki za zaposlovanje	11	12	13	14	15	Contributions for employment
	Prispevki za porodniško varstvo	8	9	9	10	10	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	521	542	582	620	659	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	1214	1314	1417	1504	1598	Contributions for pension and disability insurance
TRD6113	Socialni prispevki samozaposlenih in nezaposlenih	294	334	379	351	374	Social contributions by self- and non-employed persons
	Prispevki za zaposlovanje	1	1	2	1	2	Contributions for employment
	Prispevki za porodniško varstvo	1	1	2	2	2	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	102	134	163	130	138	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	189	198	212	218	232	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 preračunani po fiksnem tečaju zamenjave 239,64 SIT/EUR.

### 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. Ti prejemki se v nacionalnih računih prikazujejo obračunsko in po bruto načelu.

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 2006 po sektorjih prejemnikov. To je standardna tabela za poročanje teh podatkov Evropski komisiji.

V tabeli 5 je prikazana klasifikacija domačih davkov in prispevkov za socialno varnost na najnižji ravni, in sicer za obdobje 2002-2006. 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).

### 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 in bilance Zavoda za zdravstveno zavarovanje; podatke o državnem proračunu ter blagajnah ZPIZ in ZZSZ 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;
- četrletne podatke o davku na dodano vrednost nam posreduje Davčna uprava RS, in sicer v 65 dneh po koncu četrletja;
- 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;
- Carinska uprava RS posreduje tudi mesečne podatke o trošarinah.

## 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 of 239.64 SIT/EUR.

### 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. Those revenues are recorded in national accounts as accrual amounts in round gross principle.

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 2006, by the receiving sectors, as they appear in the standard ESA 1995 reporting table to the European Commission.

Table 5 shows a detailed breakdown of national taxes and social contributions in a time series for the period from 2002 to 2006. 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;
- the Customs Administration provides also monthly data on excises





- 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

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 and 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 sprotne mesečne 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 protipostavko nadomestilom plač za čas odsotnosti z dela zaradi bolezni,

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 (D.51)** 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 social benefits paid directly by employers to their employees in the case

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 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.

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 2000 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, not going to be collected.

## KOMENTAR

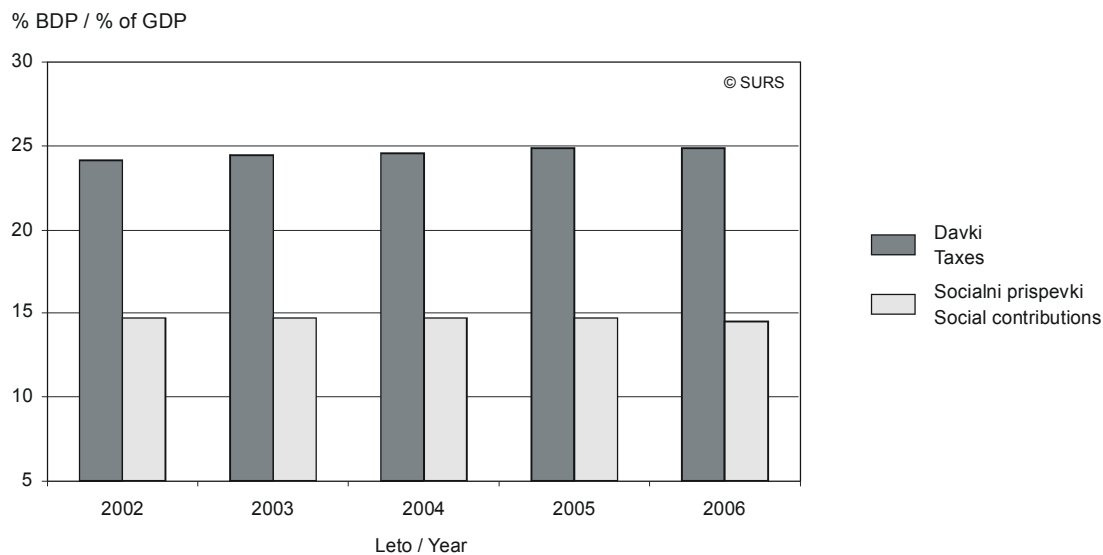
Delež skupnih obremenitev z davki in prispevki za socialno varnost v BDP se je v obdobju od leta 2002 do 2005 ves čas povečeval, v letu 2006 pa se je zmanjšal. Glavni razlog za zmanjšanje fiskalnih obremenitev v letu 2006 je bilo zmanjšanje prispevkov za socialno varnost, predvsem zmanjšanje dejanskih socialnih prispevkov zaposlenih. Delež davčnih prihodkov v BDP je v letu 2006 ohranil raven iz leta 2005 in s tem prekinil njihovo večletno rast. Skladno s tem se je v letu 2006 spremenila tudi osnovna sestava fiskalnih obremenitev: delež davčnih prihodkov v BDP v letu 2006 ni več naraščal (tako kot je bilo to značilno za prejšnja leta), ampak je ohranil raven iz leta 2005 (24,9 %), delež prispevkov za socialno varnost pa ni obdržal konstantne rasti iz prejšnjih let, ampak se je zmanjšal (na 14,5 % BDP v letu 2006).

## COMMENT

From 2002 to 2005 the total fiscal burden by taxes and social contributions was increasing for the whole time, but in 2006 it decreased. The main reason for the reduction of total fiscal burden in 2006 was the reduction of social contributions, above all the reduction of actual social contributions of employees. In 2006 the share of fiscal revenues in GDP kept the level from 2005 and stopped their growth of several years. Regarding this fact the main structure of the fiscal burden has been changed – in 2006 the share of fiscal revenues in GDP did not increase any more (as in previous years), but it kept the level from 2005 (24.9%) and on the other hand the share of social contribution did not keep the constant growth from previous years, but it decreased (to 14.5% of GDP in 2006).

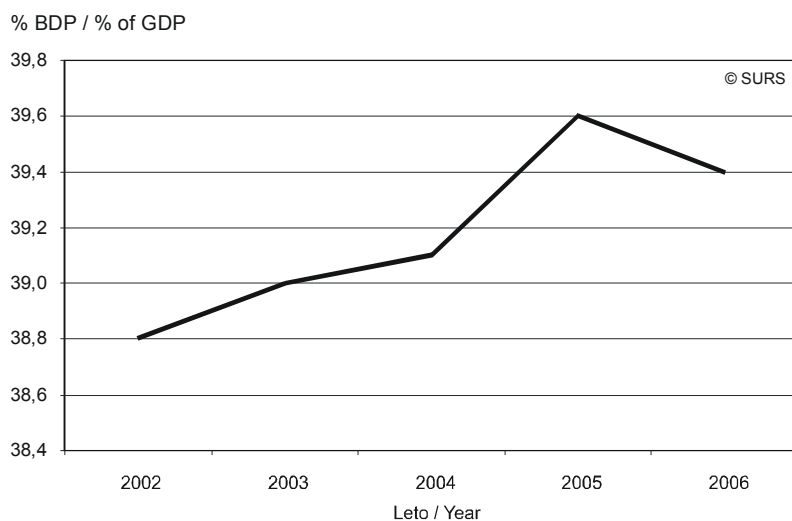
**Slika 2: Delež davkov in prispevkov za socialno varnost v BDP, Slovenija, 2002-2006**

Chart 2: The share of taxes and social contributions in GDP, Slovenia, 2002-2006



**Slika 3: Delež skupnih obremenitev z davki in prispevki za socialno varnost v BDP, Slovenija, 2002-2006**

Chart 3: The share of total fiscal burden in GDP, Slovenia, 2002-2006

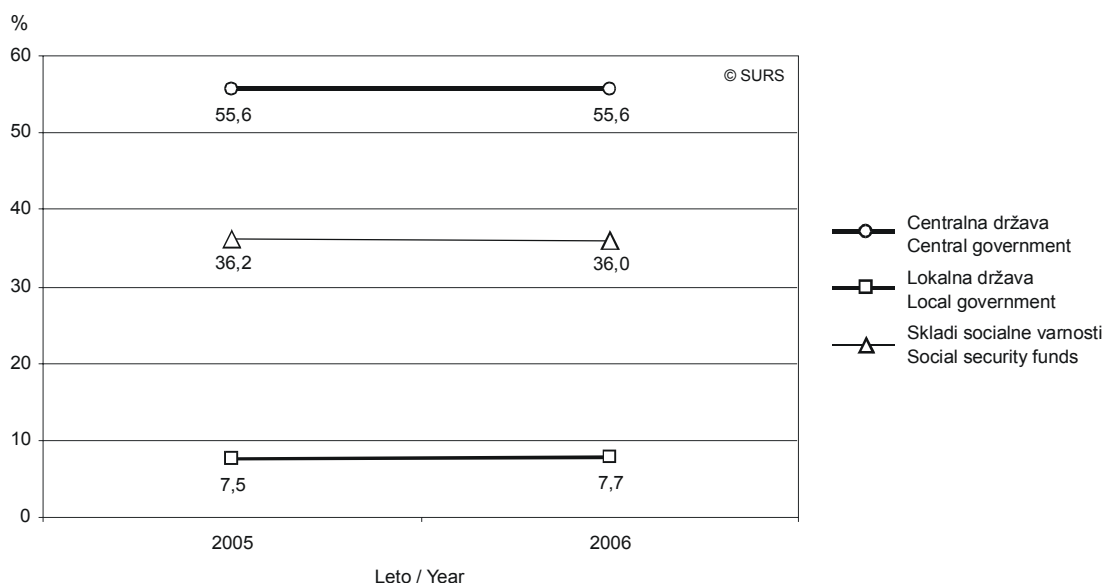


Temu ustrezno se je spremenila tudi razporeditev davkov in prispevkov za socialno varnost po podsektorjih države: prihodki centralne države so v letu 2006 ohranili raven iz leta 2005 (55,6 %), delež prihodkov lokalne države se je leta 2006 v primerjavi z letom 2005 nekoliko povečal (s 7,5 % v letu 2005 na 7,7 % v letu 2006), delež prihodkov skladov socialne varnosti pa zmanjšal (s 36,2 % v letu 2005 na 36,0 % v letu 2006).

Consequently, the structure of the receiving subsectors of general government has been changed. In 2006 the revenues of central government kept the share from 2005 (55.6%), the revenues of local government slightly increased (from 7.5% in 2005 to 7.7% in 2006) and the revenues of social security funds decreased (from 36.2% in 2005 to 36.0% in 2006).

**Slika 4: Struktura davkov in prispevkov za socialno varnost po podsektorjih države, Slovenija, 2005-2006**

Chart 4: The structure of taxes and social contributions by subsectors of general government, Slovenia, 2005-2006



V letih 2002 do 2006 so se med davki na proizvode najbolj povečevali davki na promet nepremičnin od fizičnih oseb, davek od novih motornih vozil, davek od posebnih iger na srečo in davek od prometa zavarovalnih storitev. Med drugimi davki na proizvodnjo se je najbolj zmanjšal davek na izplačane plače. Njegovo dodatno zmanjšanje lahko pričakujemo tudi v naslednjih dveh letih, saj se bo leta 2009 omenjeni davek prenehal

From 2002 to 2006 there were several taxes on products which were constantly increasing, such as tax on the sale of immovable property from individuals, tax on the sale of new motor vehicles, tax on special gambling and tax on insurance services. Among other taxes on production, the payroll tax has decreased mostly. We can expect its reduction also in the next two years because in 2009 the payroll tax will no longer be collected

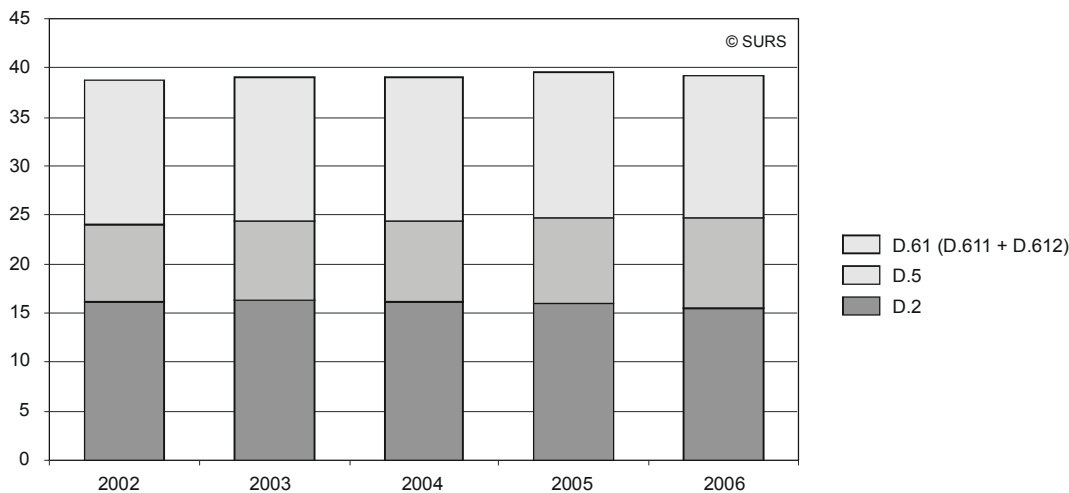
obračunavati, do takrat pa se bodo stopnje davka na izplačane plače vsako leto zniževale.

Med osnovnimi kategorijami davkov in prispevkov za socialno varnost so se v obdobju od 2002 do 2006 povečevali samo tekoči davki na dohodke in premoženje (D.5). Ti so bili leta 2006 v primerjavi z letom 2002 višji za 1,4 odstotne točke. Med njimi je najhitreje naraščal davek od dohodka pravnih oseb. Davki na proizvodnjo in uvoz (D.2) so se zmanjšali s 16,1 % BDP v letu 2002 na 15,5 % BDP v letu 2006. Med temi se je še vedno najopazneje zmanjšal zabeležen prihodek od carin, v letu 2006 pa tudi od davka na izplačane plače. Davki na kapital (D.91) v BDP ohranjajo minimalni delež. Dejanski socialni prispevki (D.611) so se leta 2006 glede na leto 2002 nekoliko zmanjšali (njihov delež v BDP se skozi celotno obdobje giblje malo pod 15 %), pripisani socialni prispevki (D.612) pa v BDP ohranjajo enak delež (0,2 %). Med davki zavzemajo največji delež v BDP davki na proizvodnjo in uvoz (okrog 16 %), sledijo jim tekoči davki na dohodke in premoženje (okrog 8 %), najmanjši delež pa pripada davkom na kapital (približno 0,1 %).

and its rates will be lower each year by then.

From 2002 to 2006 only current taxes on income and wealth (D.5) have been increasing. In 2006 they were 1.4 percentage points higher than in 2002. Among them the tax on income or profits of corporations was increasing the most. Taxes on production and imports (D.2) decreased from 16.1% of GDP in 2002 to 15.5% of GDP in 2006. The biggest fall is still noticed at customs duties and in 2006 also at the payroll tax. In the observed period capital taxes (D.91) kept the minimum share in GDP. While in 2006 actual social contributions (D.611) decreased slightly in comparison with 2002 (their share in GDP was slightly below 15% for the whole period), imputed social contributions (D.612) kept the 0.2% share of GDP for the whole observed period. Taxes on production and imports have the highest share in GDP among all taxes (around 16%), current taxes on income and wealth follow (around 8%) and the lowest share belongs to capital taxes (around 0.1%).

**Slika 5: Osnovne kategorije davkov in prispevkov za socialno varnost v odstotkih BDP, Slovenija, 2002-2006**  
 Chart 5: The main types of taxes and social contributions in percentage of GDP, Slovenia, 2002-2006



Sestavila / Prepared by: Saša Finc

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