



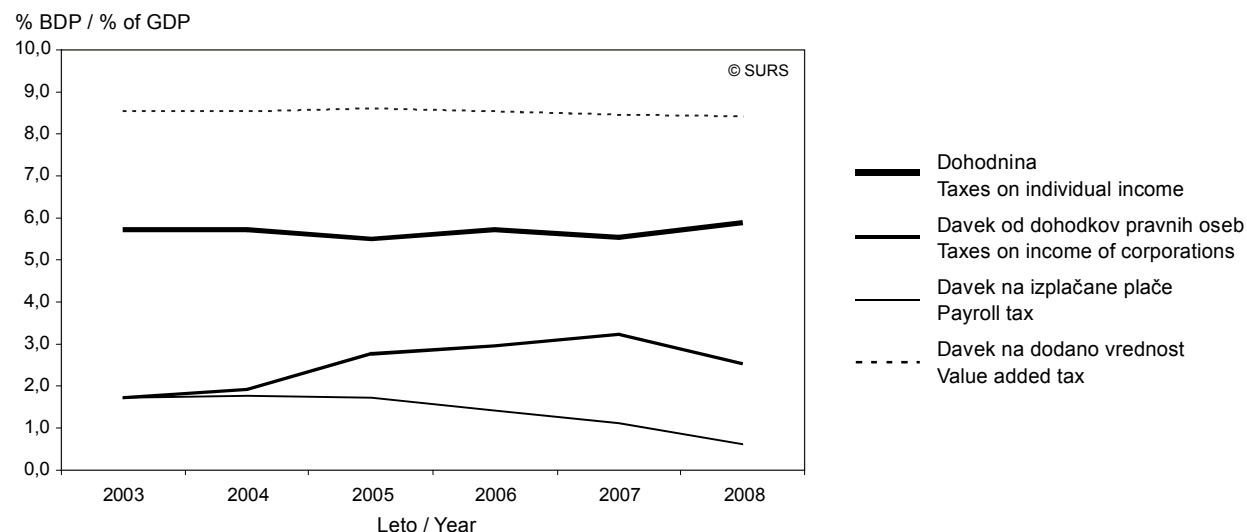
OBREMENITVE Z DAVKI IN PRISPEVKI ZA SOCIALNO VARNOST, SLOVENIJA, 2003–2008

FISCAL BURDEN OF TAXABLE PERSONS BY TAXES AND SOCIAL CONTRIBUTIONS, SLOVENIA, 2003-2008

- ▶ Delež skupnih obremenitev z davki in socialnimi prispevki (fiskalnih obremenitev) v BDP se je leta 2008 glede na leto 2007 zmanjšal za 0,4 odstotne točke in je znašal 37,7 % BDP. Tako se je nadaljeval trend iz leta 2006; takrat se je namreč prvič po letu 2000 začel zmanjševati delež fiskalnih obremenitev v BDP.
- ▶ Delež davčnih prihodkov v BDP se je leta 2008 glede na leto 2007 zmanjšal za 0,7 odstotne točke, na 23,3 % BDP (s 24,1 % BDP v letu 2007). V letu 2008 je dosegel celo najnižjo raven po letu 2003 in tako prispeval k zmanjšanju celotnih obremenitev z davki in socialnimi prispevki v BDP v letu 2008. Delež socialnih prispevkov pa se je leta 2008 glede na leto prej povečal za 0,4 odstotne točke, na 14,3 % BDP.
- ▶ V okviru davčnih prihodkov smo v letu 2008 največje zmanjšanje deleža v BDP zabeležili pri davku na izplačane plače in davku od dohodkov pravnih oseb. V letu 2008 je delež dohodnine v BDP dosegel najvišjo raven po letu 2003 (5,9 % BDP), delež davka na dodano vrednost pa najnižjo (8,4 % BDP). V okviru socialnih prispevkov je bilo najopaznejše zvišanje deleža dejanskih socialnih prispevkov v BDP. Ta se je leta 2008 glede na leto 2007 povečal za 0,4 odstotne točke, na 14,1 % BDP.
- ▶ Prispevek Slovenije v evropski proračun je v letu 2008 znašal 136 milijonov EUR ali 1,0 % vseh davkov in socialnih prispevkov.
- ▶ The share of total fiscal burden in GDP decreased in 2008 compared to 2007 by 0.4 of a percentage point and amounted to 37.7% of GDP. This continued the trend from 2006 when for the first time after 2000 the share of total fiscal burden in GDP started to decrease.
- ▶ The share of tax revenues in GDP declined in 2008 by 0.7 of a percentage point compared to 2007 (from 24.1% of GDP in 2007 to 23.3% of GDP in 2008). In 2008 it reached the lowest level after 2003 and thus contributed to the decrease in the share of total fiscal burden in GDP in 2008. The share of social contributions increased in 2008 compared to the previous year by 0.4 of a percentage point to 14.3% of GDP.
- ▶ In the framework of tax revenues, the largest decline as a percentage of GDP in 2008 was recorded in the share of payroll tax and taxes on income of corporations. In 2008 the share of taxes on individual income in GDP reached the highest level since 2003 (5.9% of GDP), while the share of value added tax reached the lowest level (8.4% of GDP). In the framework of social contributions, the share of actual social contributions in GDP noticeably increased by 0.4 of a percentage point in 2008 compared to 2007 and reached 14.1% of GDP.
- ▶ Contribution of Slovenia to the Community budget in 2008 amounted to EUR 136 million or 1.0% of total revenues from fiscal burden.

Slika 1: Deleži pomembnejših davkov v BDP, Slovenija, 2003–2008

Chart 1: The shares of some important taxes in GDP, Slovenia, 2003-2008



V obdobju od 2003 do 2005 se je delež fiskalnih obremenitev v BDP povečeval in je leta 2005 dosegel 38,9 % BDP, z letom 2006 pa se je začel zmanjševati. Leta 2008 je znašal 37,7 % BDP ali za 0,4 odstotne točke manj kot leta 2007. Na manjši delež fiskalnih obremenitev v BDP je najbolj vplival delež davčnih prihodkov; ta se je leta 2008 glede na leto prej zmanjšal za 0,7 odstotne točke. Delež socialnih prispevkov v BDP se je leta 2008 glede na 2007 povečal za 0,4 odstotne točke in je znašal 14,3 % BDP.

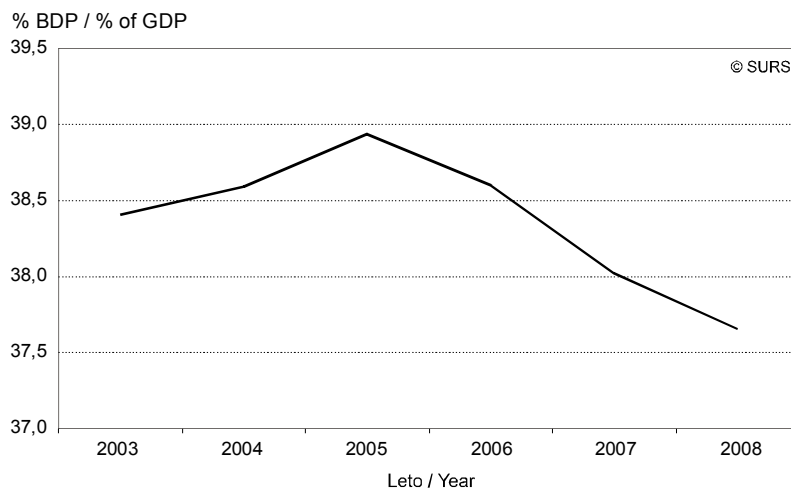
V okviru fiskalnih obremenitev vidimo, da se je delež davčnih prihodkov v BDP v obdobju med leti 2003 in 2008 sprva povečeval, in sicer do leta 2005 (in se je od 2003 do 2005 povečal s 24,0 % BDP na 24,5 % BDP), z letom 2006 pa se je začel zmanjševati. V letu 2008 je znašal 23,3 % BDP ali najmanj po letu 2003. Delež socialnih prispevkov v BDP je bil med leti 2003 in 2005 na približno enaki ravni, leta 2006 pa je začel upadati. V letu 2007 je dosegel celo najnižjo raven v BDP (13,9 %) po letu 1995. V letu 2008 se je delež socialnih prispevkov v BDP glede na leto 2007 povečal za 0,4 odstotne točke, na 14,3 % BDP.

In the period from 2003 to 2005 the share of fiscal burden in GDP increased and reached 38.9% of GDP in 2005. It started to decrease in 2006 and reached 37.7% of GDP in 2008, which is 0.4 of a percentage point less than in 2007. The lower share of fiscal burden in GDP was mainly influenced by a lower share in tax revenues, which decreased in 2008 by 0.7 of a percentage point compared to 2007. The share of social contributions increased in 2008 by 0.4 of a percentage point compared to 2007 and amounted to 14.3% of GDP.

Within the framework of total fiscal burden it is apparent that in the period from 2003 to 2008 the share of tax revenues in GDP was increasing at first (from 24.0% in 2003 to 24.5% of GDP in 2005) and started to decrease in 2006. It reached 23.3% of GDP in 2008, which is the lowest share since 2003. The share of social contributions in GDP was at approximately the same level between 2003 and 2005 and started to decrease in 2006. In 2007 it reached the lowest level in GDP (13.9%) after 1995. In 2008 the share of social contributions in GDP increased compared to 2007 by 0.4 of a percentage point to 14.3% of GDP.

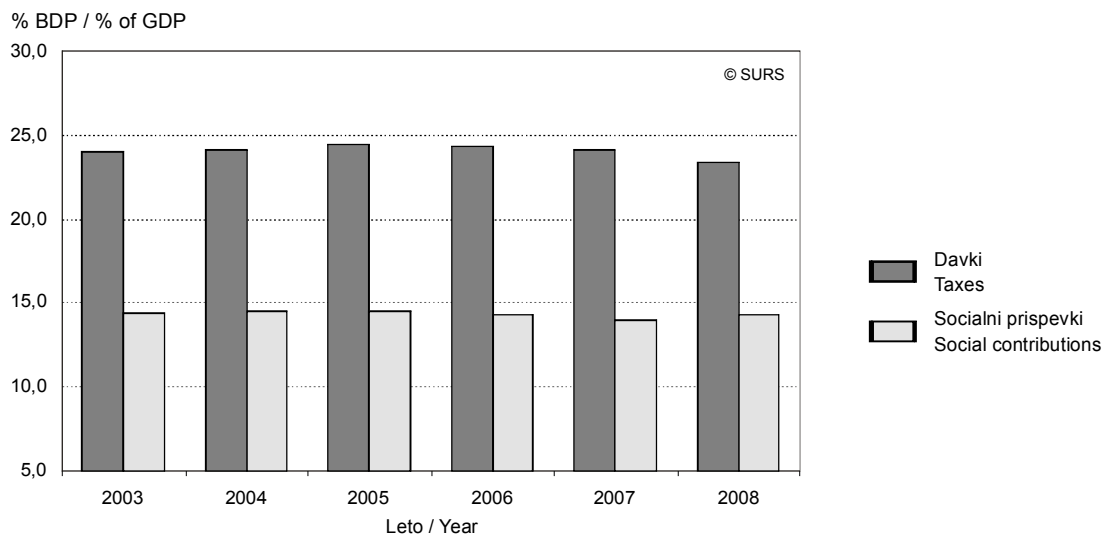
Slika 2: Delež skupnih obremenitev z davki in prispevki za socialno varnost v BDP, Slovenija, 2003–2008

Chart 2: The share of total fiscal burden in GDP, Slovenia, 2003-2008



Slika 3: Delež davkov in prispevkov za socialno varnost v BDP, Slovenija, 2003–2008

Chart 3: The share of taxes and social contributions in GDP, Slovenia, 2003-2008



V kategoriji davkov je bilo med leti 2003 in 2008 opaziti zmanjševanje deleža vseh osnovnih kategorij davkov v BDP, razen deleža tekočih davkov na dohodke in premoženje. Ta je med leti 2003 in 2007 rasel, leta 2008 pa se je glede na predhodno leto zmanjšal za 0,2 odstotne točke, in sicer zaradi manjšega deleža davkov od dohodkov pravnih oseb; ta se je leta 2008 glede na leto 2007 zmanjšal za 0,7 odstotne točke, na 2,5 % BDP. Med davki na dohodke in premoženje se je delež davkov na dohodke gospodinjstev v BDP leta 2008 glede na leto prej povečal za 0,3 odstotne točke in dosegel raven iz let 1995 in 1997, ko je bil delež davkov na dohodke gospodinjstev v BDP najvišji.

Delež davkov na proizvodnjo in uvoz je leta 2008 znašal 14,3 % BDP ali najmanj v obdobju med leti 1995 in 2008. Med drugimi davki na proizvodnjo je bilo najbolj opazno zmanjšanje deleža davka na izplačane plače v BDP; ta se je leta 2008 glede na 2007 znižal za 0,5 odstotne točke (ob tem moramo upoštevati, da je obveznost plačevanja tega davka s 1. januarjem 2009 prenehala). Davki na proizvode in storitve so leta 2008 ostali približno na ravni iz leta 2006 in 2007. Njihov delež v BDP je znašal 12,7 % BDP.

Davki na kapital so v letu 2008 ostali na ravni iz leta 2007 in so predstavljali zanemarljiv delež v BDP.

Prispevki za socialno varnost so se leta 2008 glede na 2007 povečali za 0,4 odstotne točke, na 14,3 % BDP. Njihov delež v BDP se je v letu 2008 povečal predvsem na račun dejanskih prispevkov za socialno varnost; ti so se glede na leto 2007 povečali za 0,4 odstotne točke, medtem ko pripisani socialni prispevki ohranjajo enak delež BDP od leta 1995 dalje in znašajo 0,2 % BDP.

Izmed vseh pobranih davkov predstavljajo največji delež v BDP davki na proizvodnjo in uvoz, vendar pa se njihov delež v BDP zmanjšuje (od leta 2003 do leta 2008 se je zmanjšal s 16,0 % BDP na 14,3 % BDP). Sledijo jim tekoči davki na dohodke in premoženje; delež teh davkov v BDP se je v obdobju med leti 2003 in 2007 povečeval, v letu 2008 pa se je nekoliko znižal in dosegel 9,0 % BDP. Najmanjši delež v BDP pripada davkom na kapital. Delež socialnih prispevkov v BDP je med leti 2003 in 2005 znašal med 14,4 % in 14,5 % BDP, leta 2007 pa je padel na 13,9 % BDP. V letu 2008 se je delež socialnih prispevkov v BDP glede na leto 2007 povečal za 0,4 odstotne točke in je znašal 14,3 % BDP ali prav toliko kot leta 2006.

Of all the taxes, from 2003 to 2008 only the share of current taxes on income and wealth was increasing. It was increasing during the period from 2003 to 2007 and started to decrease in 2008 compared to the previous year by 0.2 of a percentage point; above all because of a lower share of taxes on income of corporations, which decreased in 2008 by 0.7 of a percentage point to 2.5% of GDP compared to 2007. Among current taxes on income and wealth there was an increase in the share of taxes on individual income in 2008 compared to 2007 by 0.3 of a percentage point. It reached the level from 1995 and 1997 when we recorded the highest share of taxes on individual income in GDP.

The share of taxes on production and imports amounted to 14.3% of GDP in 2008, which is the lowest level in the period from 1995 to 2008. Among other taxes on production the share of payroll tax in GDP decreased the most. It decreased by 0.5 of a percentage point in 2008 compared to 2007 due to the fact that the payroll tax was abolished on 1st January 2009. Taxes on products remained at approximately the same level as in 2006 and 2007. Their share in GDP was 12.7%

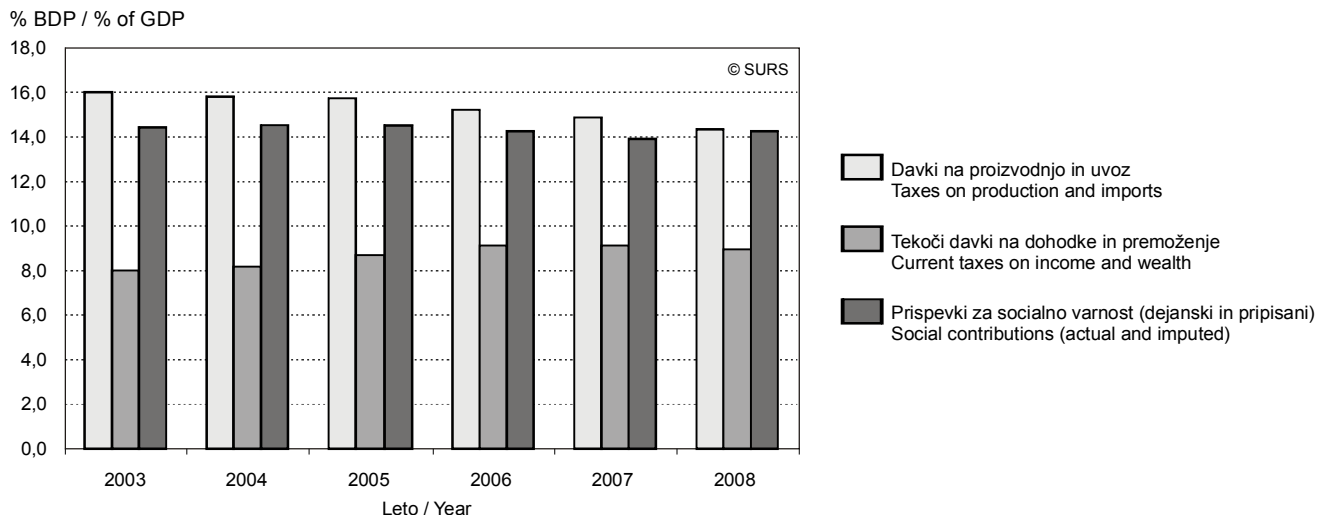
Capital taxes remained at the same level in 2008 as they were in 2007 and represent a minimum share in GDP.

In 2008 the share of social contributions in GDP was 0.4 of a percentage point higher than in 2007. It amounted to 14.3% of GDP in 2008, above all because of the higher share of actual social contributions, which increased in 2008 by 0.4 of a percentage point compared to 2007. Imputed social contributions have remained at approximately the same level since 1995. Their share in GDP was 0.2%.

Taxes on production and import have the highest share in GDP among all taxes collected, although their share in GDP is decreasing (from 16.0% of GDP in 2003 to 14.3% of GDP in 2008), followed by current taxes on income and wealth. Their share increased in the period from 2003 to 2007 but in 2008 decreased to 9.0% of GDP. The lowest share in GDP belongs to the capital taxes. The share of social contributions in GDP represented between 14.4% and 14.5% of GDP in the 2003-2005 period, while in 2007 it fell to 13.9% of GDP. In 2008 the share of social contributions in GDP increased by 0.4 of a percentage point compared to 2007 and amounted to 14.3% of GDP, which is the same level as in 2006.

Slika 4: Osnovne kategorije davkov in prispevkov za socialno varnost v odstotkih BDP, Slovenija, 2003–008

Chart 4: The main types of taxes and social contributions in percentage of GDP, Slovenia, 2003-2008

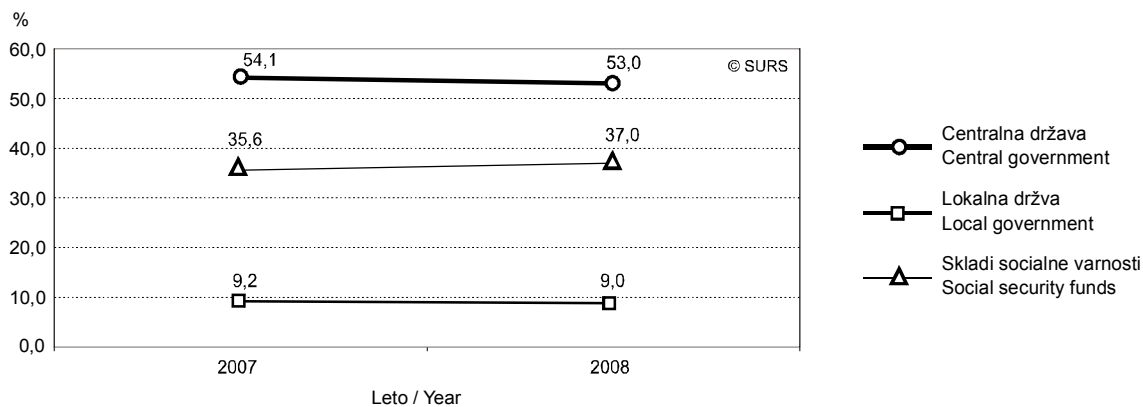


Največji delež pobranih davkov in socialnih prispevkov pripada centralni državi, sledijo skladi socialne varnosti (ZZZS, ZPIZ) in lokalna država. Leta 2008 je centralni državi pripadalo 53,0 % vseh pobranih davkov in socialnih prispevkov (ali za 1,1 odstotne točke manj kot v letu 2007), sledili so skladi socialne varnosti, katerih delež v BDP se je leta 2008 glede na leto prej povečal za 1,3 odstotne točke, na 37,0 %. Lokalni državi je leta 2008 pripadlo 9,0 % pobranih davkov in socialnih prispevkov ali za 0,2 odstotne točke manj kot leto prej.

The highest share of all collected taxes and social contributions belongs to central government, followed by social security funds and local government. In 2008, 53.0% of all taxes and social contributions belonged to central government (1.1 percentage points less than in 2007), 37.0% to social security funds (1.3 percentage points more than in 2007) and 9.0% to local government (0.2 of a percentage point less than in 2007).

Slika 5: Struktura davkov in prispevkov za socialno varnost po podsektorjih države, Slovenija, 2007–2008

Chart 5: The structure of taxes and social contributions by subsectors of general government, Slovenia, 2007-2008



1. Obremenitve z davki in prispevki za socialno varnost, Slovenija, 1995–2008

Fiscal burden, Slovenia, 1995-2008

	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	Skupaj Total	Davki Taxes	Socialni prispevki Social contributions	
	mio EUR			struktura (%) / structure (%)			% BDP / % of GDP			
1995	4062	2308	1754	100,0	56,8	43,2	39,5	22,4	17,0	1995
1996	4547	2741	1806	100,0	60,3	39,7	38,3	23,1	15,2	1996
1997	5032	3077	1954	100,0	61,2	38,8	37,2	22,8	14,5	1997
1998	5697	3518	2179	100,0	61,8	38,2	38,1	23,5	14,6	1998
1999	6456	4046	2409	100,0	62,7	37,3	38,4	24,1	14,3	1999
2000	6969	4294	2675	100,0	61,6	38,4	37,7	23,2	14,5	2000
2001	7839	4798	3042	100,0	61,2	38,8	38,0	23,2	14,7	2001
2002	8837	5483	3354	100,0	62,0	38,0	38,2	23,7	14,5	2002
2003	9647	6023	3623	100,0	62,4	37,6	38,4	24,0	14,4	2003
2004	10449	6524	3925	100,0	62,4	37,6	38,6	24,1	14,5	2004
2005	11195	7030	4165	100,0	62,8	37,2	38,9	24,5	14,5	2005
2006	11986	7558	4428	100,0	63,1	36,9	38,6	24,3	14,3	2006
2007	13144	8331	4814	100,0	63,4	36,6	38,0	24,1	13,9	2007
2008	13982	8671	5311	100,0	62,0	38,0	37,7	23,3	14,3	2008

2. Razporeditev davkov in prispevkov za socialno varnost po sektorjih prejemnikov, Slovenija, 1995–2008

Tax and social contribution receipts by receiving sector, Slovenia, 1995-2008

	Skupaj Total	Država General government	Centralna država Central government	Lokalna država Local government	Skladi socialne varnosti Social security funds	Institucije EU Institutions of the EU
	S.13 + S.212	S.13	S.1311	S.1313	S.1314	S.212
mio EUR						
1995	4062	4062	2103	263	1696	-
1996	4547	4547	2477	307	1762	-
1997	5032	5032	2778	347	1907	-
1998	5697	5697	3189	381	2128	-
1999	6456	6456	3636	468	2352	-
2000	6969	6969	3843	517	2609	-
2001	7839	7839	4280	593	2966	-
2002	8837	8837	4898	669	3270	-
2003	9647	9647	5369	747	3532	-
2004	10449	10403	5773	812	3817	46
2005	11195	11116	6223	842	4051	79
2006	11986	11896	6643	945	4308	90
2007	13144	13006	7112	1208	4686	139
2008	13982	13846	7416	1261	5168	136
struktura (%) / structure (%)						
1995	100,0	100,0	51,8	6,5	41,8	-
1996	100,0	100,0	54,5	6,8	38,8	-
1997	100,0	100,0	55,2	6,9	37,9	-
1998	100,0	100,0	56,0	6,7	37,3	-
1999	100,0	100,0	56,3	7,2	36,4	-
2000	100,0	100,0	55,1	7,4	37,4	-
2001	100,0	100,0	54,6	7,6	37,8	-
2002	100,0	100,0	55,4	7,6	37,0	-
2003	100,0	100,0	55,7	7,7	36,6	-
2004	100,0	99,6	55,3	7,8	36,5	0,4
2005	100,0	99,3	55,6	7,5	36,2	0,7
2006	100,0	99,2	55,4	7,9	35,9	0,8
2007	100,0	98,9	54,1	9,2	35,6	1,1
2008	100,0	99,0	53,0	9,0	37,0	1,0

- ni pojava
no occurrence of event



3. Obremenitve z davki in prispevki za socialno varnost po vrsti dajatve, Slovenija, 2003–2008

Fiscal burden by type, Slovenia, 2003–2008

	2003	2004	2005	2006	2007	2008	
mio EUR							
Davki in socialni prispevki	9647	10449	11195	11986	13144	13982	Taxes and social contributions
Davki	6023	6524	7030	7558	8331	8671	Taxes
D.2 Davki na proizvodnjo in uvoz	4019	4289	4527	4725	5154	5328	D.2 Taxes on production and imports
D.21 Davki na proizvode in storitve	3319	3520	3697	3954	4420	4733	D.21 Taxes on products
od tega: davek na dodano vrednost (DDV)	2140	2311	2472	2647	2923	3130	of which: Value added tax (VAT)
carine	126	63	34	42	85	76	Import duties
D.29 Drugi davki na proizvodnjo	700	768	830	772	734	594	D.29 Other taxes on production
od tega: davek na izplačane plače	434	475	501	445	391	230	of which: Payroll tax
D.5 Tekoči davki na dohodke, premoženje	1999	2219	2495	2827	3168	3332	D.5 Current taxes on income, wealth, etc.
od tega: davki na dohodke gospodinjestev	1437	1556	1583	1782	1916	2188	of which: Taxes on individual income
davek od dohodkov pravnih oseb	437	523	795	920	1116	936	Taxes on income of corporations
D.91 Davki na kapital	6	16	8	6	9	11	D.91 Capital taxes
D.61 Prispevki za socialno varnost	3623	3925	4165	4428	4814	5311	D.61 Social contributions
D.611 Dejanski prispevki za socialno varnost	3568	3857	4092	4352	4733	5221	D.611 Actual social contributions
D.6111 Delodajalci	1356	1457	1594	1697	1852	2042	D.6111 Employers
D.6112 Zaposleni	1878	2021	2147	2281	2490	2752	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	334	379	351	374	392	427	D.6113 Self- and non-employed persons
D.612 Pripisani prispevki za socialno varnost	55	68	73	76	80	90	D.612 Imputed social contributions
% BDP / % of GDP							
Davki in socialni prispevki	38,4	38,6	38,9	38,6	38,0	37,7	Taxes and social contributions
Davki	24,0	24,1	24,5	24,3	24,1	23,3	Taxes
D.2 Davki na proizvodnjo in uvoz	16,0	15,8	15,7	15,2	14,9	14,3	D.2 Taxes on production and imports
D.21 Davki na proizvode in storitve	13,2	13,0	12,9	12,7	12,8	12,7	D.21 Taxes on products
od tega: davek na dodano vrednost (DDV)	8,5	8,5	8,6	8,5	8,5	8,4	of which: Value added tax (VAT)
carine	0,5	0,2	0,1	0,1	0,2	0,2	Import duties
D.29 Drugi davki na proizvodnjo	2,8	2,8	2,9	2,5	2,1	1,6	D.29 Other taxes on production
od tega: davek na izplačane plače	1,7	1,8	1,7	1,4	1,1	0,6	of which: Payroll tax
D.5 Tekoči davki na dohodke, premoženje	8,0	8,2	8,7	9,1	9,2	9,0	D.5 Current taxes on income, wealth, etc.
od tega: davki na dohodke gospodinjestev	5,7	5,7	5,5	5,7	5,5	5,9	of which: Taxes on individual income
davek od dohodkov pravnih oseb	1,7	1,9	2,8	3,0	3,2	2,5	Taxes on income of corporations
D.91 Davki na kapital	0,0	0,1	0,0	0,0	0,0	0,0	D.91 Capital taxes
D.61 Prispevki za socialno varnost	14,4	14,5	14,5	14,3	13,9	14,3	D.61 Social contributions
D.611 Dejanski prispevki za socialno varnost	14,2	14,2	14,2	14,0	13,7	14,1	D.611 Actual social contributions
D.6111 Delodajalci	5,4	5,4	5,5	5,5	5,4	5,5	D.6111 Employers
D.6112 Zaposleni	7,5	7,5	7,5	7,3	7,2	7,4	D.6112 Employees
D.6113 Samozaposleni in nezaposleni	1,3	1,4	1,2	1,2	1,1	1,1	D.6113 Self- and non-employed persons
D.612 Pripisani prispevki za socialno varnost	0,2	0,3	0,3	0,2	0,2	0,2	D.612 Imputed social contributions

4. Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po sektorjih prejemnikov, Slovenija, 2008

Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2008

mio EUR

Naziv transakcije	Država	Centralna država	Lokalna država	Skladi socialne varnosti	Institucije EU	Skupaj Total	Transaction label
	General government	Central government	Local government	Social security funds	Institutions of the EU		
	S.13	S.1311	S.1313	S.1314	S.212	S.13 + S.212	
D.2 DAVKI NA PROIZVODNJO IN UVOZ	5191	4936	255	0	136	5328	D.2 TAXES ON PRODUCTION AND IMPORTS
D.21 Davki na proizvode	4597	4541	56	0	136	4733	D.21 Taxes on products
Davek na dodano vrednost (DDV)	3069	3069	0	0	61	3130	Value added type taxes
Davki in dajatve na uvoz, razen DDV	11	11	0	0	76	87	Taxes and duties on imports excluding VAT
Uvozne dajatve	0	0	0	0	76	76	Import duties
Davki na uvoz, razen DDV in uvoznih dajatev	11	11	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	11	11	0	0	0	11	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	1517	1461	56	0	0	1517	Taxes on products, except VAT and import taxes
Trošarine in davki na potrošnja	1235	1235	0	0	0	1235	Excise duties and consumption taxes
Kolkovina na prodajo določenih proizvodov	-	-	-	-	-	-	Stamp taxes
Davki na finančne in kapitalske transakcije	49	0	49	0	0	49	Taxes on financial and capital transactions
Davki ob registraciji avtomobilov	71	71	0	0	0	71	Car registration taxes
Davki na zabavo	-	-	-	-	-	-	Taxes on entertainment
Davki na igre na srečo	65	65	0	0	0	65	Taxes on lotteries, gambling and betting
Davki na zavarovalne premije	66	66	0	0	0	66	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	23	23	0	0	0	23	Other taxes on products n.e.c.
D.29 Drugi davki na proizvodnjo	594	395	199	0	0	594	D.29 Other taxes on production
Davki na lastništvo/uporabo zemljišč, zgradb v proizvodnji	151	0	151	0	0	151	Taxes on land, buildings or other structures
Davki na uporabo osnovnih sredstev v proizvodnji	25	25	0	0	0	25	Taxes on the use of fixed assets
Davki na plače in plačilno listo	258	258	0	0	0	258	Total wage bill and payroll taxes
Davki na mednarodne transakcije v proizvodne namene	-	-	-	-	-	-	Taxes on international transactions
Davki za pridobitev poslovnih licenc	82	41	40	0	0	82	Business and professional licences
Davki na onesnaževanje okolja	59	51	8	0	0	59	Taxes on pollution
Pavšalna nadomestila DDV	20	20	0	0	0	20	Under-compensation of VAT (flat rate system)
Drugi davki na proizvodnjo	-	-	-	-	-	-	Other taxes on production n.e.c.
D.5 TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.	3332	2368	965	0	0	3332	D.5 CURRENT TAXES ON INCOME, WEALTH, ETC.
D.51 Davki na dohodke	3133	2201	931	0	0	3133	D.51 Taxes on income
Davki na dohodek posameznikov ali gospodinjstev	2188	1260	928	0	0	2188	Taxes on individual or household income
Davki na dohodek ali dobiček gospodarskih družb	936	936	0	0	0	936	Taxes on the income or profits of corporations
Davki na dobičke od lastnine	-	-	-	-	-	-	Taxes on holding gains
Davki na dobitke pri igrah na srečo	4	0	4	0	0	4	Taxes on winnings from lottery or gambling
Drugi davki na dohodek	5	5	0	0	0	5	Other taxes on income n.e.c.

4. Razporeditev davkov in prispevkov za socialno varnost po vrsti dajatve in po sektorjih prejemnikih, Slovenija, 2008 (nadaljevanje)
Detailed tax and social contribution receipts by type of taxation and receiving sector, Slovenia, 2008 (continued) mio EUR

Naziv transakcije	Država General government	Centralna država Central government	Lokalna država Local government	Skladi socialne varnosti Social security funds	Institucije EU Institu- tions of the EU	Skupaj Total	Transaction label
	S.13	S.1311	S.1313	S.1314	S.212	S.13 + S.212	
D.59 Drugi tekoči davki	200	166	34	0	0	200	D.59 Other current taxes
Tekoči davki na premoženje	4	0	4	0	0	4	Current taxes on capital
Glavarina	-	-	-	-	-	-	Poll taxes
Davki na izdatke oseb ali gospodinjstev	-	-	-	-	-	-	Expenditure taxes
Plačila gospodinjstev za pridobitev dovoljenj, pravic	189	160	30	0	0	189	Payments by households for licences
Davki na mednarodne transakcije	-	-	-	-	-	-	Taxes on international transactions
Drugi tekoči davki	7	7	0	0	0	7	Other current taxes n.e.c.
D.91 Davki na kapital	11	0	11	0	0	11	D.91 Capital Taxes
Davki na kapitalske transferje	11	0	11	0	0	11	Taxes on capital transfers
Dajatve na kapital	0	0	0	0	0	0	Capital levies
Drugi davki na kapital	0	0	0	0	0	0	Other capital taxes n.e.c.
SKUPAJ DAVČNI PRIHODKI (D.2 + D.5 + D.91)	8535	7304	1231	0	136	8671	TOTAL TAX RECEIPTS (D.2 + D.5 + D.91)
D.611 Dejanski socialni prispevki	5221	54	0	5167	0	5221	D.611 Actual social contributions
Dejanski socialni prispevki delodajalcev	2042	20	0	2022	0	2042	Employers' actual social contributions
Obvezni	2042	20	0	2022	0	2042	Compulsory employers' actual social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employers' actual social contributions
Socialni prispevki zaposlenih	2752	30	0	2722	0	2752	Employees' social contributions
Obvezni	2752	30	0	2722	0	2752	Compulsory employees' social contributions
Prostovoljni	0	0	0	0	0	0	Voluntary employees' social contributions
Socialni prispevki samozaposlenih in nezaposlenih	427	4	0	423	0	427	Social contributions by self- and non-employed persons
Obvezni	427	4	0	423	0	427	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	90	59	30	1	0	90	D.612 Imputed social contributions
D.995 Kapitalski transferi države drugim sektorjem na osnovi obračunanih, toda neizterljivih davkov in socialnih prispevkov	23	23	0	0	0	23	D.995 Capital transfers from general government to relevant sectors representing taxes and social contributions assessed but unlikely to be collected
SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV BREZ OBRAČUNANIH, TODA NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.611-D.995)	13733	7335	1231	5167	136	13869	TOTAL RECEIPTS FROM TAXES AND SOCIAL CONTRIBUTIONS AFTER DEDUCTION OF AMOUNTS ASSESSED BUT UNLIKELY TO BE COLLECTED (D.2+D.5+D.91+D.611-D.995)
SKUPAJ PRIHODKI OD DAVKOV IN SOCIALNIH PRISPEVKOV (vključno s pripisanimi socialnimi prispevki) BREZ OBRAČUNANIH, TODA NEIZTERLJIVIH ZNESKOV (D.2+D.5+D.91+D.61-D.995)	13823	7394	1261	5168	136	13960	TOTAL RECEIPTS FROM TAXES AND SOCIAL CONTRIBUTIONS (including imputed social contributions) AFTER DEDUCTION OF AMOUNTS ASSESSED BUT UNLIKELY TO BE COLLECTED (D.2+D.5+D.91+D.61-D.995)

- ni pojava
no occurrence of event

5. Klasifikacija domačih davkov in prispevkov za socialno varnost kot prihodkov sektorja država (S.13) na najnižjem nivoju po kategorijah ESR 1995, Slovenija, 2003-2008

Detail classification of national taxes and social contributions as revenue of the general government (S.13) according to ESA 1995, Slovenia, 2003-2008
mio EUR

ESR95 oznaka Code ESR95	Naziv transakcije	2003	2004	2005	2006	2007	2008	Transaction label
D2	DAVKI NA PROIZVODNJO IN UVOZ	4019	4243	4449	4635	5016	5191	TAXES ON PRODUCTION AND IMPORTS
D21	Davki na proizvode	3319	3474	3619	3863	4282	4597	Taxes on products
D211	Davki tipa DDV (1-2)	2140	2286	2428	2599	2869	3069	Value added type taxes (1-2)
	1 Celotni prihodki davkov tipa DDV	2140	2311	2472	2647	2923	3130	1 Total VAT revenues
	Obračunani DDV (1+2-3)	258	1241	1991	2086	2295	2413	VAT accrual assessment (1+2-3)
	1 Prenos iz preteklega obdobja	709	757	720	877	918	0	1 Surplus of VAT from previous period
	2 Obveznost DDV	1612	2519	3206	3563	4098	4621	2 VAT due to be paid
	3 Presežek DDV	2063	2035	1936	2354	2721	2208	3 Exceeding VAT
	DDV iz uvoza	1898	1085	498	575	646	737	VAT from customs declarations
	Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	15	15	17	15	18	20	Negative compensation of farmers in a VAT flat rate system (-)
	2 od katerih prihodki EU institucij	-	25	44	48	54	61	2 of which revenues of EU Institutions
D212	Davki in dajatve na uvoz razen DDV	220	93	10	12	10	11	Taxes and duties on imports excluding VAT
D2121	Uvozne dajatve	126	43	0	0	0	0	Import duties
	Carina (1-2)	126	43	0	0	0	0	Customs duties (1-2)
	1 Celotni prihodki carin	126	63	34	42	85	76	1 Total customs revenues
	2 od katerih prihodki EU institucij	-	21	34	42	85	76	2 of which revenues of EU Institutions
D2122	Davki na uvoz razen DDV in uvoznih dajatev	94	51	10	12	10	11	Taxes on imports, excluding VAT and import duties
D2122A	Dajatve na uvožene kmetijske proizvode (1-2)	10	3	0	0	0	0	Levies on imported agricultural products (1-2)
	1 Celotni prihodki dajatev na uvožene kmetijske proizvode	10	4	0	0	0	0	1 Total revenues of agricultural levies
	2 od katerih prihodki EU institucij	-	0	0	0	0	0	2 of which revenues of EU Institutions
D2122C	Trošarine na uvožene proizvode	76	44	10	12	10	11	Excise duties on imports
D2122D	Carina od fizičnih oseb	0	0	-	-	-	-	Customs duties paid by individuals
D2122D	Posebne uvozne davščine in carinske takse	7	3	-	-	-	-	Special import duties and customs charges
D214	Davki na proizvode razen DDV in uvoznih davkov	958	1095	1180	1252	1403	1517	Taxes on products, except VAT and import taxes
D214A	Celotni prihodki trošarin (1-2)	770	877	948	1007	1124	1235	Total excise revenues (1-2)
	1 Trošarine (1+2+3+4+5+6-7)	770	877	948	1008	1123	1235	1 Excise duties and consumption taxes (1+2+3+4+5+6-7)
	1 Alkohol in alkoholne pijače	60	61	63	67	71	72	1 Alcohol and alcoholic drinks
	2 Mineralna olja in plin	590	633	646	677	758	824	2 Mineral oil and gas
	3 Tobačni izdelki	189	226	249	274	301	343	3 Tobacco
	4 Prostocarinske prodajalne	7	1	-	-	-	-	4 Duty-free shops
	Alkohol in alkoholne pijače	1	0	-	-	-	-	Alcohol and alcoholic drinks
	Tobačni izdelki	5	1	-	-	-	-	Tobacco
	5 Električna energija in premog	-	0	0	0	4	7	5 Electric power and coal
	6 Dajatev na sladkor	-	-	1	1	0	0	6 Sugar levies
	7 Trošarine na uvožene proizvode	76	44	10	12	10	11	7 Excises from imports
	2 od katerih prihodki EU institucij	-	-	1	1	0	0	2 of which revenues of EU Institutions
D214C	Davki na promet nepremičnin od pravnih oseb	12	12	13	14	19	13	Tax on sale of immovable property - from legal entities
D214C	Davki na promet nepremičnin od fizičnih oseb	18	21	27	31	38	36	Tax on sale of immovable property - from individuals
D214D	Davek od novih motornih vozil	33	45	42	46	60	70	Tax on sales of new motor vehicles
D214D	Davek od rabljenih motornih vozil	1	2	2	2	2	1	Tax on sales of used motor vehicles
D214F	Davek od posebnih iger na srečo	39	47	56	61	64	61	Tax on special gambling (gambling in casinos)
D214F	Davek od klasičnih iger na srečo	2	3	3	3	3	4	Tax on classical gambling (lottery...)
D214F	Posebni davek na igralne avtomate	2	2	0	0	0	0	Special tax on slot machines
D214G	Davek od prometa zavarovalnih storitev	45	50	54	55	65	66	Tax on insurance services
D214H	Turistična taksa	4	4	6	7	7	7	Sojourn tax
D214I	Prometni davek na proizvode	-	-	-	-	-	-	Turnover tax on goods
D214I	Prometni davek na storitve	-	-	-	-	-	-	Turnover tax on services
D214L	Takse za obremenjevanje zraka	33	31	30	27	21	23	Taxes on air pollution
D29	Drugi davki na proizvodnjo	700	768	830	772	734	594	Other taxes on production
D29A	Nadomestilo za uporabo stavbnega zemlj. od pravnih oseb	80	83	85	97	100	111	Compensation for the use of building-ground - paid by legal entities
D29A	Nadomestilo za uporabo stavbnega zemlj. od fizičnih oseb	25	29	34	38	37	40	Compensation for the use of building-ground - paid by natural persons
D29B	Pristojb.za reg.mot.vozil, plovil, letal od pravnih oseb	16	17	21	18	21	25	Registration fees on motor vehicles, boats and airplanes - paid by legal entities
D29B	Takse za registracijo kmetijskih traktorjev	-	-	-	-	-	-	Registration fees on tractors
D29C	Davek na izplačane plače	434	475	501	445	391	230	Payroll tax
D29C	Posebni davek na določene prejemke (na pogodbeno delo)	-	-	-	-	27	28	Tax on work - contracts
D29E	Koncesijski prihodki	8	17	26	24	29	30	Concessions
D29E	Koncesijske dajatve iz posebnih iger na srečo	33	38	46	53	55	52	Concessions duties on special gambling (gambling in casinos)

5. Klasifikacija domačih davkov in prispevkov za socialno varnost kot prihodkov sektorja država (S.13) na najnižjem nivoju po kategorijah ESR 1995, Slovenija, 2003-2008 (nadaljevanje)Detail classification of national taxes and social contributions as revenue of the general government (S.13) according to ESA 1995, Slovenia, 2003-2008 (continued)
mio EUR

ESR95 oznaka Code ESR95	Naziv transakcije	2003	2004	2005	2006	2007	2008	Transaction label
D29F	Vodna povračila	16	14	18	17	22	23	Charges on use of water
D29F	Komunalna taksa	49	47	51	42	10	9	Taxes on waste pollution
D29F	Taksa za obremenjevanje zraka s plinskimi in trdimi gorivi	17	28	18	9	8	9	Tax on air pollution - caused by gas and hard fuels
D29F	Prispevek NEK skladu za financiranje razgradnje NEK	7	5	7	8	8	9	Contribution of Nuclear power plant to finance its decomposition
D29F	Nadomestila zaradi omejene rabe prostora na območju jedrskega objekta	-	-	7	7	7	8	Indemnity for restricted use of area on the territory of Nuclear power plant
D29G	Negativna kompenzacija kmetov v pavšalnem nadomestilu DDV	15	15	17	15	18	20	Negative compensation of farmers in a VAT flat rate system
D5	TEKOČI DAVKI NA DOHODEK, PREMOŽENJE ITD.	1999	2219	2495	2827	3168	3332	CURRENT TAXES ON INCOME, WEALTH, ETC.
D51	Davki na dohodek	1924	2136	2407	2734	3041	3133	Taxes on income
D51A	Dohodnina	1392	1495	1487	1583	1588	1790	Personal income tax - wages and salaries
D51A	Dohodnina - pokojnine	15	15	38	30	18	19	Personal income tax - pensions
D51A	Dohodnina - pogodbeno delo	26	27	66	69	79	86	Personal income tax - contractual work
D51A	Dohodnina - državne in druge nagrade	5	6	16	12	12	15	Personal income tax - state and other awards
D51A	Dohodnina - dejavnosti	94	103	129	242	276	348	Personal income tax - entrepreneurial activities and others
D51A	Dohodnina - odstopljeni viri občinam	-	-	-	-	0	0	Personal income tax - source assigned for local government
D51A	Letni poračun	-94	-91	-154	-154	-57	-69	Annual final assessment
D51B	Davek od dohodkov pravnih oseb	437	523	795	920	1116	936	Tax on income of corporations
D51D	Davki na dobitke pri igrah na srečo	2	3	3	3	3	4	Tax on winnings from lottery or gambling
D51E	Posebni davki na določene prejemke (pogodbeno delo)	18	19	20	23	-	-	Tax on work-contracts
D51E	Avtorske pravice in izumi	30	36	7	6	5	5	Tax on income - copy rights, patents and trademarks
D51E	Posebni prispevek za obnovo Posočja	0	0	0	0	0	0	Special contribution for the reconstruction of Posocje region
D59	Drugi tekoči davki	74	83	88	93	127	200	Other current taxes
D59A	Davek od premoženja stavb	2	3	3	3	3	3	Property tax on buildings
D59A	Davek od vikendov	1	1	1	1	1	1	Property tax on weekend cottages
D59A	Davek od plovil	0	0	0	0	0	0	Property tax on boats
D59D	Pristojb. za reg.mot. vozil, plovil, letal od fizičnih oseb	67	75	77	82	87	80	Registration fees on motor vehicles, boats and airplanes - paid by individuals
D59D	RTV naročnina	-	-	-	-	-	79	Radio and television licence fee
D59D	Okoljska dajatev za onesnaževanje okolja zaradi odvajanja odpadnih voda	-	-	-	-	30	30	Special water tax
D59F	Požarna taksa	4	5	7	7	6	7	Fire protection tax
D91	DAVKI NA KAPITAL	6	16	8	6	9	11	CAPITAL TAXES
D91A	Davek na dediščine in darila	4	4	5	6	9	11	Inheritance and gift tax
D91B	Odškodnina za spremembo namembnosti kmetijskega zemljišča in gozda	0	0	0	0	0	0	Payments for the change of use of agricultural and forest land
D91C	Davek na bilančno vsoto bank	1	12	3	0	0	0	Tax on balance wealth paid by banks
	SKUPAJ DAVČNI PRIHODKI (D2+D5+D91)	6023	6478	6952	7468	8192	8535	TOTAL TAX RECEIPTS (D2 + D5 + D91)
D611	Dejanski prispevki za socialno varnost	3568	3857	4092	4352	4733	5221	Actual social contributions
D6111	Socialni prispevki delodajalcev	1356	1457	1594	1697	1852	2042	Employers' actual social contributions
	Prispevki za zaposlovanje	5	5	6	6	7	8	Contributions for employment
	Prispevki za porodniško varstvo	8	9	10	10	11	12	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	576	619	692	738	806	891	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	767	824	887	943	1028	1132	Contributions for pension and disability insurance
D6112	Socialni prispevki delojemalcev	1878	2021	2147	2281	2490	2752	Employees' social contributions
	Prispevki za zaposlovanje	12	13	14	15	16	18	Contributions for employment
	Prispevki za porodniško varstvo	9	9	10	10	11	12	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	542	582	620	659	719	795	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	1314	1417	1504	1598	1744	1927	Contributions for pension and disability insurance
D6113	Socialni prispevki samozaposlenih in nezaposlenih	334	379	351	374	392	427	Social contributions by self- and non-employed persons
	Prispevki za zaposlovanje	1	2	1	2	2	2	Contributions for employment
	Prispevki za porodniško varstvo	1	2	2	2	2	2	Contributions for maternity leave
	Prispevki za zdravstveno zavarovanje	134	163	130	138	144	156	Contributions for health insurance
	Prispevki za pokojninsko in invalidsko zavarovanje	198	212	218	232	245	267	Contributions for pension and disability insurance

- ni pojava.
no occurrence of event.

STATISTIČNO ZNAMENJE

- ni pojava

METODOLOŠKA POJASNILA

Namen raziskovanja

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

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

Opis tabel

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

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

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

Tabela 4 prikazuje osnovne kategorije davkov in prispevkov za socialno varnost za leto 2008 po sektorjih prejemnikih.

V tabeli 5 je prikazana klasifikacija domačih davkov in prispevkov za socialno varnost kot prihodkov sektorja država na najnižji ravni, in sicer za obdobje 2003-2008. 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 (ZPIZ) in bilance Zavoda za zdravstveno zavarovanje (ZZZS); podatke o državnem proračunu ter blagajnah ZPIZ in ZZZS nam sporoča v 10 dneh po koncu tekočega meseca, podatke o proračunu občin pa v 70 dneh po koncu tekočega meseca;
- do leta 2005 so bili naš glavni podatkovni vir mesečna poročila o razporejenih javnofinančnih prihodkih in kritju (Poročilo B-2) Uprave RS za javna plačila (UJP). Ta je mesečna plačila javnofinančnih prihodkov zbirala in obdelovala po podsektorjih države, podatke pa Statističnemu uradu RS posredovala v 10 dneh po koncu tekočega meseca;
- mesečno poročilo Ministrstva za finance o neto položaju proračuna RS do proračuna EU. Poročilo je na voljo v 10 dneh po koncu tekočega meseca;
- četrtletne podatke o davku na dodano vrednost nam posreduje

STATISTICAL SIGN

- no occurrence of event

METHODOLOGICAL EXPLANATIONS

Purpose of the survey

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

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

Description of the tables

Table 1 shows fiscal burden by taxes and social contributions.

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

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

Table 4 gives detailed information of all main types of taxes and social contributions for 2008, by the receiving sectors.

Table 5 shows a detailed breakdown of national taxes and social contributions as revenue of the general government in a time series for the period from 2003 to 2008. 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



- Davčna uprava RS, in sicer v 65 dneh po koncu četrtletja;
- carinske deklaracije, ki so vir mesečnih podatkov o uvoznih dajatvah in davku na dodano vrednost, obračunanem pri uvozu, nam posreduje Carinska uprava RS. Podatki so na voljo v 45 dneh po koncu obdobja;
- Carinska uprava RS posreduje tudi mesečne podatke o trošarinah. Podatke priskrbi v 45 dneh po koncu meseca;
- letni podatek o davku na dobiček gospodarskih družb pridobimo od Ministrstva za finance, in to v 14 mesecih po koncu obračunskega leta.

Definicije in pojasnila

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

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

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

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

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

Davki na dajatve in uvoz razen DDV (D.212) obsegajo obvezna plačila razen DDV, s katerimi država ali institucije EU obdavčujejo uvoženo blago in storitve ter omogočajo njihovo prosto kroženje na določenem ekonomskem ozemlju od nerezidenčnih k rezidenčnim enotam. V to skupino davkov spadajo uvozne dajatve, dajatve na uvožene kmetijske

- 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 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



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 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 do leta 2006 edini davek na proizvodnjo in uvoz, ki je zajet po načelu enomesečne časovne prilagoditve denarnega toka, od leta 2007 pa po načelu čistega 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 časovne prilagoditve denarnega toka. 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, od leta 2008 dalje pa tudi RTV prispevek 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 davki na dedščine 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

on imported agricultural products, excise duties on imports, general sales taxes, taxes on special services, profits of import monopolies.

Taxes on products except VAT and import taxes (D.214) consist of taxes on goods and services that become payable as a result of the 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 up to including 2006 recorded according to the one-month time adjusted cash method and from 2007 on according to the pure cash basis principle.

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 time adjusted cash basis. 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, from 2008 on radio and television licence, 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

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.

Pripisani 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. Podatki so ocenjeni z metodo ekstrapolacije na podlagi Ankete o stroških dela.

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

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.

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 the social security fund. Data are estimated according to the Labour Cost Survey.

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

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