

61 %: Tax Burden of Slovak Citizen in year 2015

Monthly tax expenditure of Slovak citizen in EUR	economic nature of the tax	effective tax rate	money loss	% share on wage	recipient of the tax	balance
Real gross wage (wage belonging to an employee)						1229,91
Contribution of employers for meal of employees	income	2,93%	-36,09	2,93%	private company	1193,82
Social insurance contributions	income	21,97%	-270,20	21,97%	state	923,62
Contributions to pension funds management companies (99%)	income	2,84%	-34,97	2,84%	state	888,65
Contributions to pension funds management companies (1%)	income	0,03%	-0,35	0,03%	private company	888,30
Health insurance contributions (96.5%)	income	9,70%	-119,29	9,70%	state	769,00
Health insurance contributions (3.5%)	income	0,35%	-4,33	0,35%	private company	764,68
Personal income tax (2.3%)	income	0,13%	-1,65	0,13%	state	763,03
Personal income tax (29.2%)	income	1,71%	-20,98	1,71%	Higher Territorial Unit	742,05
Personal income tax (68.5 %)	income	4,00%	-49,21	4,00%	municipality	692,84
Real estate tax (79% average flat 69 m2 + 21% average family home 120 m2)/m2/year	property	0,3030	-1,11	0,09%	municipality	691,73
Garbage service fee (1.24 person/26.47/person/year)	property	26,47	-2,75	0,22%	municipality	688,98
Dog tax (400 tis. dogs)	property	34,91	-0,27	0,02%	municipality	688,71
TV and radio licence fee (RTVS)	property	4,64	-1,65	0,13%	state	687,06
Withholding tax on income (36.6 bn. EUR of savings in banks and mutual funds)	property	0,44%	-3,10	0,25%	state	683,96
Third-party vehicle insurance (in average 111/year) (92%)	property	101,76	-3,99	0,32%	private company	679,97
Third-party vehicle insurance (in average 111/year) (8%)	property	8,85	-0,35	0,03%	state	679,62
Fines, penalty, sanctions	property	1,38	-1,38	0,11%	state	678,24
Vehicle registration fee (78 thousands of new + 72 thousands of imported cars p.a.)	property	33,00	-0,09	0,01%	state	678,14
Notification of change of ownership of a car (281 thousands of cars p.a.)	property	12,00	-0,06	0,01%	state	678,08
Court and administrative fees	property	3,73	-3,73	0,30%	state	674,35
Deductions from lottery and other gambling activities (26% of profit)	property	3,56	-3,56	0,29%	state	670,79
Slovak Post Office (compensation for universal services)	property	0,18	-0,18	0,01%	state	670,61
Value added tax	consumption	16,67%	-111,77	9,09%	state	558,84
Excise tax on beer (average consumption: 69.1 l/year)	consumption	0,1722	-1,24	0,10%	state	557,61
Excise tax on alcohol (average consumption: 8.7l/year)	consumption	4,3200	-3,90	0,32%	state	553,70
Excise tax on tobacco (average consumption 1403 units/year)	consumption	0,09100	-13,26	1,08%	state	540,44
Excise tax on electricity (consumption: 0.24 MWh/month)	consumption	1,32	-0,14	0,01%	state	540,30
Distribution fees for electricity (consumption: 0.24 MWh/month) (51%)	consumption	35,09	-3,73	0,30%	state	536,57
Distribution fees for electricity (consumption: 0.24 MWh/month) (49%)	consumption	33,72	-3,58	0,29%	private company	532,99
Excise tax on natural gas (consumption: 8.39 MWh/year)	consumption	1,32	-4,84	0,39%	state	528,15
Distribution fees for natural gas (consumption: 8.39 MWh/year) (51%)	consumption	9,75	-2,98	0,24%	state	525,18
Distribution fees for natural gas (consumption: 8.39 MWh/year) (49%)	consumption	9,37	-2,86	0,23%	private company	522,32
Excise tax on mineral oils (15 000 km/year/6.5l/100km = 975 liters/year)	consumption	0,48131	-18,40	1,50%	state	503,92
Oil transmission charges (975 liters/year)	consumption	0,00371	-0,14	0,01%	state	503,78
Charges for water and sewerage services (average consumption: 100 m3/3 persons in household /year)	consumption	2,51	-9,14	0,74%	municipality	494,64
Contribution to Recycling fund (78 thousands new cars p.a. + 72 thousands of imported cars p.a.)	consumption	66,39	-0,19	0,02%	state	494,45
Periodic motor vehicle inspection (every two years)	property	50,00	-0,98	0,08%	private company	493,47
Authenticity check (72 thousands imported cars yearly)	consumption	66,67	-0,09	0,01%	private company	493,37
Motorway permit sticker (annually, cars)	consumption	50,00	-1,13	0,09%	state	492,24
Parking fines in cities (50%)	consumption	0,19	-0,19	0,02%	municipality	492,05
Parking fines in cities (50%)	consumption	0,19	-0,19	0,02%	private company	491,86
Contributions to municipal contributory organisations	consumption	0,27	-0,27	0,02%	municipality	491,59
Public transport tickets	consumption	1,20	-1,20	0,10%	municipality	490,39
Charges for the access to railway infrastructure (Railway of the Slovak Republic - ZSR).	consumption	1,72	-1,72	0,14%	state	488,67
Vehicle tax	business	0,10%	-0,47	0,04%	Higher Territorial Unit	488,20
Electronic motorway toll collection (55%)	business	0,03%	-0,16	0,01%	state	488,04
Electronic motorway toll collection (45%)	business	0,04%	-0,19	0,02%	private company	487,85
Customs (75%)	business	0,06%	-0,28	0,02%	EU	487,57
Customs (25%)	business	0,02%	-0,09	0,01%	state	487,48
Other fees and charges imposed on business activities	business	0,04%	-0,22	0,02%	state	487,26
Corporate income tax + Personal income tax imposed on self-employed persons	business	1,45%	-7,11	0,58%	state	480,15
Social insurance contributions for self-employed persons	business	0,23%	-1,10	0,09%	state	479,05
Health insurance contributions for self-employed persons (96,5 %)	business	0,12%	-0,58	0,05%	state	478,47
Health insurance contributions for self-employed persons (3,5 %)	business	0,00%	-0,02	0,00%	private company	478,45
Amount remaining for purchase of goods and services			-478,45	38,90%		0,00
Taxes paid			-751,46	61,10%		
Total			-1229,91	100,00%		