



# Challenges of the Current Tax-sharing System in Slovakia

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## Abstract

The sharing of state tax revenues with local self-governments is a common practice in most countries, and the Slovak Republic is no exception. However, these systems vary significantly and while some countries apply a wider tax mix, others use just a single shared-tax system. The latter is the case in Slovakia. The paper evaluates, therefore, the appropriateness of using the current single tax (PIT), in terms of income stability, budget foreseeability and income sufficiency, for this purpose, and afterwards, it takes a look at the appropriateness of the single shared-tax system at large. Based on the data, PIT seems to be a smart choice for the Slovak Republic, as it is both income stable and budgetary foreseeable. From the income-sufficiency point of view, PIT is a medium voluminous tax, compared to other state taxes. However, from the local governments' perspective and with reference to their needs, this tax is simply not enough. Thus, the overall findings support the idea of enlarging the system to a broader tax mix, just like the ones endorsed by most of the neighboring countries.

## Keywords

Slovakia, local self-government, local finance, shared tax, personal income tax

## 1 Introduction

Under the Slovak Constitution (the Constitutional Act No. 460/1992 Coll., Constitution of the Slovak Republic, municipalities and higher territorial units (“HTU”) are the basis of self-government (Art. 64), and they finance their needs predominantly from their own resources, as well as from the state subsidies. Without autonomy, there is no self-government (Varga, 2023, 86) and as regards the components of autonomy, financial autonomy is especially important, since without this, the autonomy of local self-government is only illusory (Kecső, 2016, 97). When it comes to tasks of local self-government, they must be viably prepared to perform them, both organizationally and financially; therefore, an extremely important element of decentralization is proper material security of local self-government units, both in terms of assets and possibility to receive funds (Bieś-Srokosz, 2023, 31).

Regarding the municipal revenues, their more detailed structure is determined by Act No. 583/2004 Coll. on fiscal rules of local self-government and the amendments to certain acts (“Act on Fiscal Rules”) setting forth in its Art. 5 that revenues of municipalities’ budgets consist of their own and other resources. Own resources are created by the revenues from local taxes and local charges; non-tax revenues from the ownership of municipal property (including its transfer) and activities of the municipality and its budgetary organizations; interests and other revenues from the funds of the municipality; sanctions for violations of financial discipline imposed by the municipality; donations and revenues from voluntary collections to the municipality; the share in the taxes administered by the State, and other revenues on condition that a special law provides so expressly. The others include subsidies from the state budget covering the costs of the transferred performance of the state administration and subsidies from state funds; additional subsidies from the state budget; purpose-built subsidies from the HTUs or the budget of another municipality to carry out contracts under special laws; funds from the European Union and other foreign funds granted for a specific purpose, and other revenues determined by special laws.

According to the findings of our previous research (Vartašová & Červená, 2019, 48), which is also confirmed by some parallel sources (Papcunová et al., 2020, 13; Maličká, 2021, 669; Poliak, 2016), the municipalities are highly dependent on the state transferred resources, i.e. the grants, subsidies and shared taxes that altogether stand for approximately 70% of their revenues, compared to which local taxes play just a minor role. Shared taxes are a major tax source (amounting to approximately 80% of all municipal tax revenues) (Maličká, 2021, 682). These may be characterized as being an income accruing to several levels of public administration in the shares set by the law (Černěňko et al., 2021, 3). The Slovak system of state-shared taxes is created by only one state tax, personal income tax (“PIT”), and just for the years 2023 and 2024, there is an *ad hoc* partial sharing of corporate income tax (“CIT”) as well. Thus, standardly, the whole tax-source revenues of municipalities consist of PIT shares and the local taxes, while the HTUs’ tax sources are only created by the shared PIT.

As municipalities experienced problematic situations during the period of Covid-19<sup>1</sup> regarding the stability and sufficiency of this income in particular (Vartašová & Červená, 2021; Molitoris, 2021; Kubincová, 2021; Lazoríková & Vartašová, 2023; Červená & Cakoci, 2022), this research aims to address the system of state-tax sharing in Slovakia and to identify the potentials for its improvement. Accordingly, the paper purports to tackle two interrelated research questions, namely, whether the PIT as the current shared state tax is appropriate for the above purpose (in terms of income stability, budget foreseeability and income sufficiency) in comparison to other state taxes, and second, whether the current system of sharing only one state tax with municipalities/HTUs may be considered as sustainable from the point of income stability, budgetary foreseeability and sufficiency of the income.

From the point of methodology, the paper employs graphic presentation and descriptive statistics to evaluate the income of PIT from 2005 to 2022 and compares it with the rest of the four main state taxes: corporate income tax (“CIT”), value added tax (“VAT”) and excise duties based on three selected characteristics, namely (a) the stability of the income (following I. year-on-year change in the nominal income and II. monthly income regularity<sup>2</sup>), (b) foreseeability of the income (using the ratio between the budgeted and actual income) and finally (c) the volume

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<sup>1</sup> Not only in Slovakia. Compare Gajewski & Olczyk (2024, 95), Gawlowski (2022), Bouhlel (2021).

<sup>2</sup> This criterion was evaluated for the period 2018-2022 to reflect the pre-covid, covid and post-covid period.

of the income from particular taxes (supported by the growth of tax income for the evaluated period). This enables to evaluate the appropriateness of using PIT as a shared tax.

We used these results as a primary data source also for the evaluation of the one shared-tax system as such, together with the analysis of recent legislative changes in the tax-sharing-system regulation as the secondary data source. We analyzed, then, the systems of shared taxes applied by the neighboring EU Member States, i.e.: the Czech Republic, Poland, Hungary, and Austria, to seek other countries' solutions to this issue. The data was taken from the state final accounts published by the Ministry of Finance of the Slovak Republic and for the PIT income from the Monitoring of Fiscal Decentralisation published by the Ministry of Finance of the Slovak Republic.

## 2 The legal background of the tax-sharing system in Slovakia

The Act on Fiscal Rules determines in Art. 3 the financial relations between the state and the budgets of municipalities and HTUs created by, *inter alia*, the shares in taxes administered by the state. These are to be regulated by a special law, Act No. 564/2004 Coll. on budgetary determination of income tax revenue to local self-government and on amendment of certain laws ("Budgetary Determination Act"). The Budgetary Determination Act is crucial since it regulates the actual budgetary determination, remittance terms, method of distribution and remittance of a particular shared tax, which is the personal income tax (except for income tax collected through withholding), to the budgets of municipalities and HTUs. Since 2016, the whole revenue of this tax has been transferred to the budgets of municipalities and HTUs in the ratio of 70% and 30%, respectively; however, this ratio was updated over time.<sup>3</sup> The actual division of these sums within particular municipalities/HTUs is based on the formula set by Government Regulation No. 668/2004 Coll. on the distribution of the revenue from income tax to local self-government. These shares are transferred to municipalities and HTUs by the Tax Offices on a monthly basis by the 20<sup>th</sup> day of a month for the previous month. Overpayments and underpayments detected as of December 31 of the relevant calendar year are settled by March 31 of the following calendar year.

For 2023 and 2024, due to the extraordinary financial needs of local self-government, the *ad hoc* sharing of another tax, corporate income tax was approved by the parliament in the specified amounts of EUR 228,059,000 and EUR 236,546,000 (for municipalities) and EUR 97,739,000 and EUR 101,377,000 (for HTUs). In 2023, these sums were transferred by April 28 *en bloc* and for 2024, they follow the rule of monthly transfer of one-twelfth of the shared sum.

## 3 Research

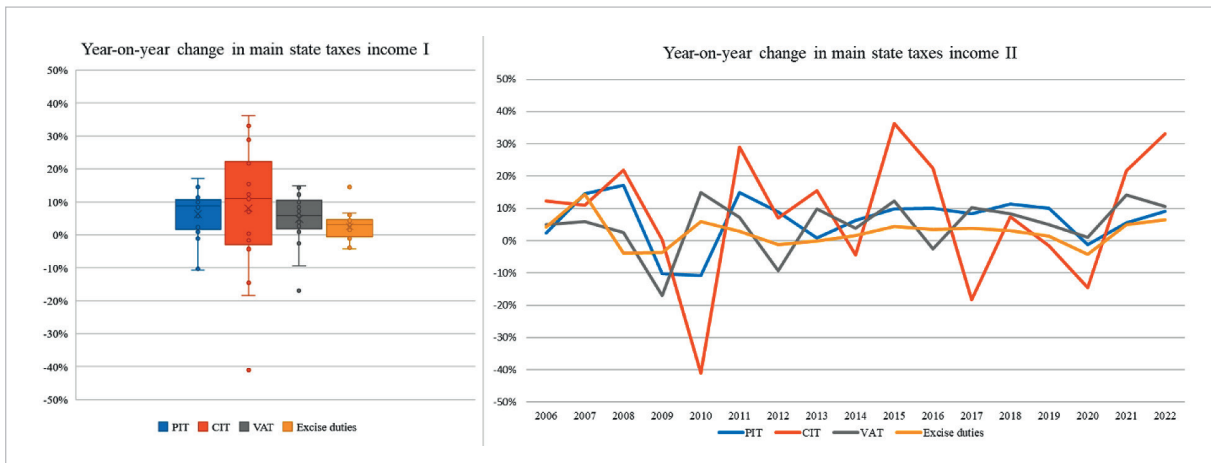
For the first criterion, we first evaluated the year-on-year change in the nominal annual income from the four main state taxes (*Figures 1 and 2*). This was not uniform, and we identified significant differences among the particular taxes' patterns. The highest differences in the tax

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<sup>3</sup> When the act was adopted, it was shared in 70.3% with municipalities and 23.5% with HTUs; the rest was kept by the state itself. Since 2012, it was 65.4 % for municipalities and 21.9% for HTUs; since 2014 it was 67% and 21.9% and since 2015 it was 68.5 % and 29.2%.

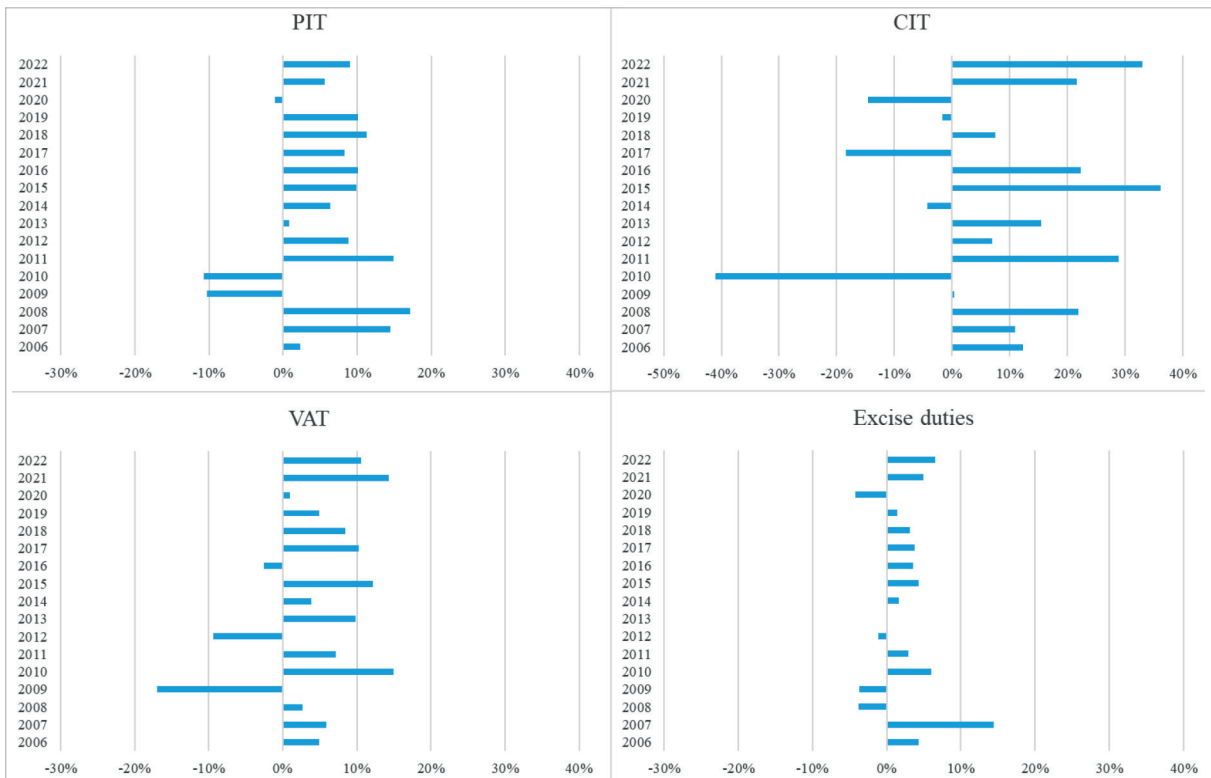
performance were observed in the case of CIT which fluctuated from -41.08% to 36.24% and had the highest annual increases, but also the decreases among the taxes. The most stable were the excise duties, moving between -4.24% and 14.45% of annual change. The least cases of annual decreases in tax income (3) were observed with PIT and VAT and the most with CIT (5). From the perspective of maximizing the income, taking into regard the positive annual change and the least annual declines, the best results were achieved by the PIT and VAT since excise duties are stable, but their annual raise is rather low.

**Figure 1. Year-on-year change in the nominal annual income from the four main state taxes (cumulative)**



Source: own elaboration

**Figure 2 Year-on-year change in the nominal annual income from the four main state taxes (individual)**



Source: own elaboration

The descriptive values are shown in *Table 1*. We see that the CIT was the most year-on-year raising tax among the assessed ones, but thanks to significant drops, it never reached the volume of the VAT and, with the highest values of variability, it is the most unstable tax. The best variability values were achieved by the excise duties.

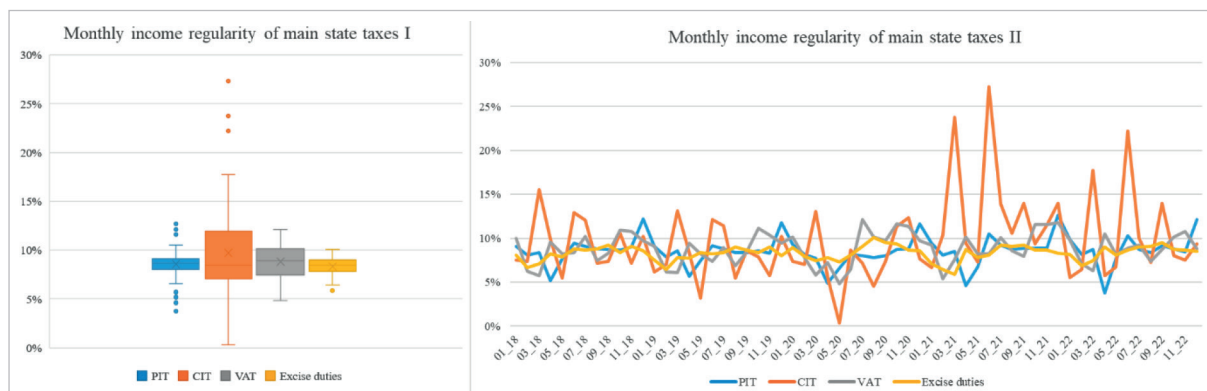
**Table 1. Year-on-year change in main state taxes' income**

	<i>PIT</i>	<i>CIT</i>	<i>VAT</i>	<i>Excise duties</i>
MEan	6,312	8,102	4,831	2,592
Standard Error	1,929	4,870	2,017	1,106
Median	8,872	10,941	5,850	3,158
Standard Deviation	7,952	20,080	8,315	4,561
Sample Variance	0,632	4,032	0,691	0,208
Range	27,910	77,324	31,937	18,691
Minimum	-10,740	-41,083	-16,970	-4,242
Maximum	17,170	36,241	14,967	14,449
Count	17	17	17	17

Source: own elaboration

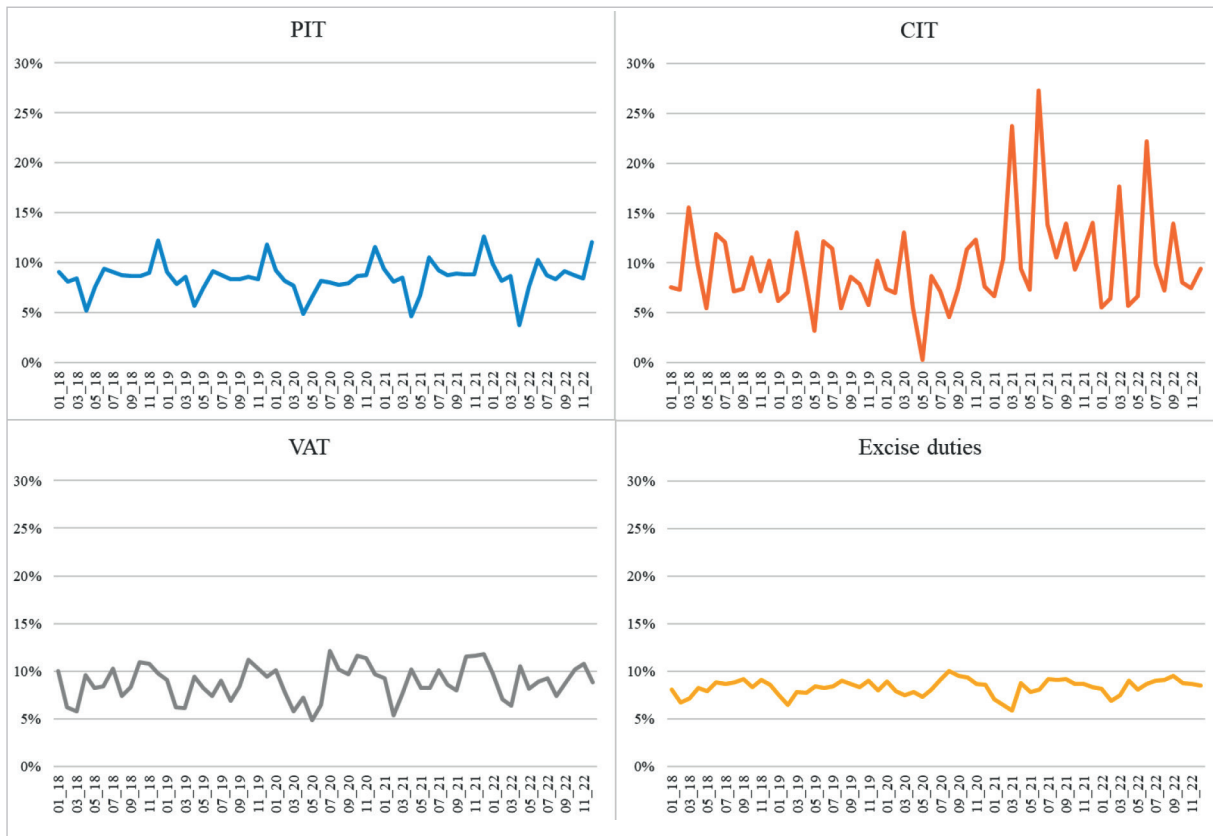
Secondly, we investigated the monthly regularity of the state taxes' income (*Figures 3 and 4*). The share of state-shared taxes is transferred to the local self-government monthly, thus, on the one hand, the state needs to have the available resources for this purpose and, it is also important for the self-government to count with a certain, preferably steady sum of funds, on the other hand. From the point of this data, the results were very similar: again the highest volatility was observed in the case of the CIT and the lowest with the excise duties. PIT is significantly cyclical with December peaks at around 12% of the annual budgeted income and April troughs between 3.7% to 5.69%. Its advantage may be the foreseeability of this almost perfect pattern regularity.

**Figure 3. Monthly income regularity of the four main state taxes (cumulative)**



Source: own elaboration

**Figure 4: Monthly income regularity of the four main state taxes (cumulative)**

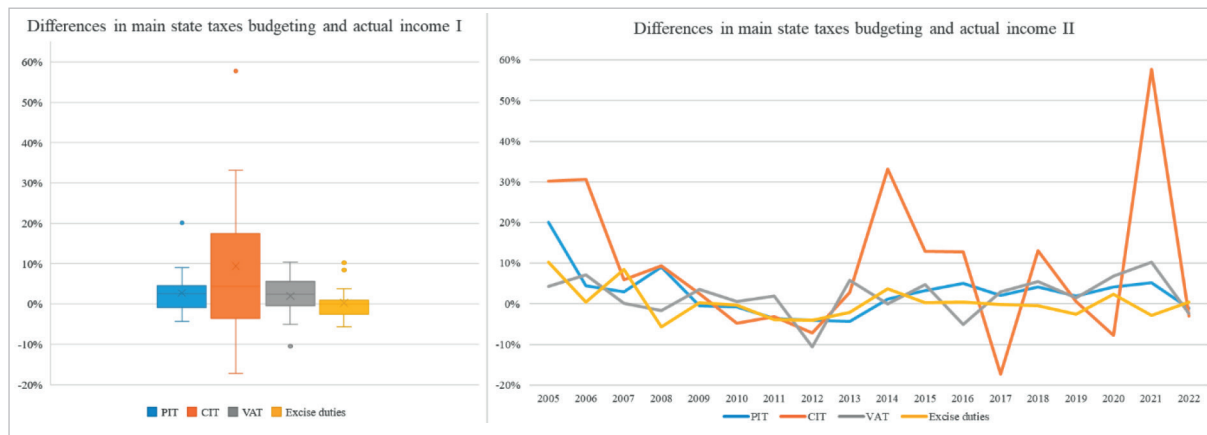


Source: own elaboration

As for the second criterion, the foreseeability of the income, we used the ratio between the budgeted<sup>4</sup> and actual income (*Figures 5 and 6*) to see how accurately the government sees the income that will become part of the local self-government income in a particular year. The results highly resemble to those for the first evaluated set of data. Considering the preciseness of the budgeting, the worst results were achieved by the CIT and the best by the excise duties, however, taking into regard also the positive difference between the expectation and the reality, PIT would be classified as the best option since, in half of the budget years, the actual income from the excise duties was lower than its budgetary expectation. PIT achieved lower-than-expected income in more cases than the VAT, but their decrease was less significant in particular years.

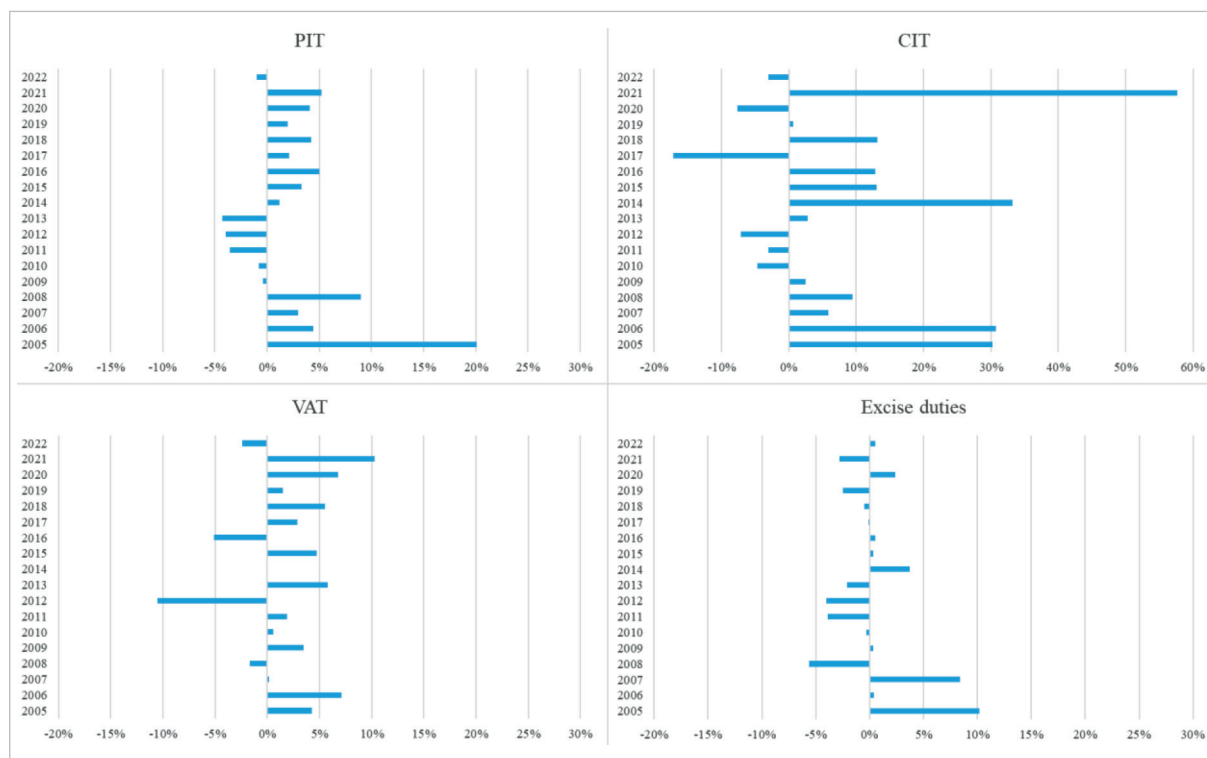
<sup>4</sup> We used the final value of the amended budget for a particular year.

**Figure 5. Budgeted vs. actual income of the four main state taxes (cumulative)**



Source: own elaboration

**Figure 6: Budgeted vs. actual income of the four main state taxes (cumulative)**



Source: own elaboration

The full data is shown in *Table 2*, from which we can conclude that the highest variability of values is present in the case of CIT and the smallest in excise duties, which, however, did not “surprise” the government with unexpectedly good annual performance (unlike CIT in particular years).

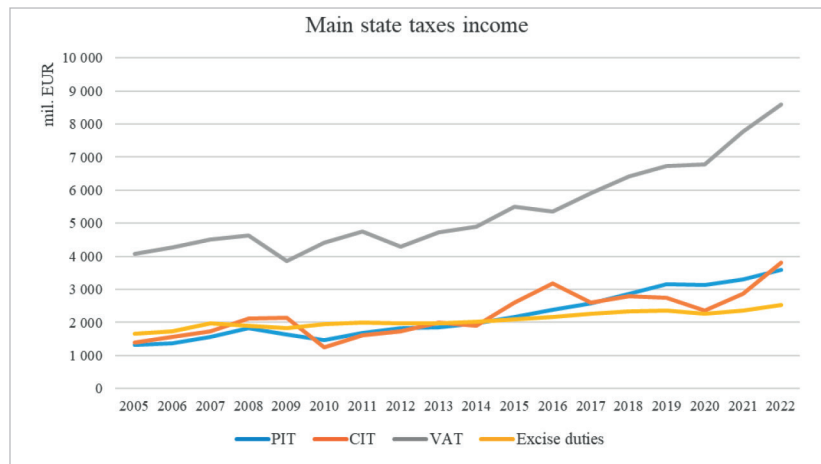
**Table 2. Budgeted vs. actual income of main state taxes**

	<i>PIT</i>	<i>CIT</i>	<i>VAT</i>	<i>Excise duties</i>
Mean	2,750	9,394	1,967	0,272
Standard Error	1,321	4,348	1,157	0,948
Median	2,550	4,350	2,400	0,100
Standard Deviation	5,603	18,448	4,907	4,022
Sample Variance	0,314	3,403	0,241	0,162
Range	24,400	74,900	20,800	15,800
Minimum	-4,300	-17,200	-10,500	-5,600
Maximum	20,100	57,700	10,300	10,200
Count	18	18	18	18

Source: own elaboration

Finally, we identified the volume of particular taxes’ income, which is indicated in *Figure 7*. We see that PIT is not the most voluminous state tax but holds the second place after the VAT (sharing with CIT). The least yielding is the group of excise duties, and what might be even more important, their annual income is increasing only very slowly: in 2022, it was only 1.52 times that of 2005, while it was 2.11 times in case of VAT and above 2.7 in case of PIT and CIT. This shows higher growth potential for those taxes and a better chance to meet the rising expenses of local government.

**Figure 7. Main state taxes’ incomes**



Source: own elaboration

**4 Is a sole-tax-sharing system sufficient?**

The analyzed data indicate a few interesting facts. Looking at the crisis period of Covid-19, we see that all the taxes’ incomes dropped in 2020, so from this general point of view, it does not matter which tax is the shared one. The same situation appeared in 2009. However, not all the taxes dropped in the same way and, unlike in 2009, in 2020, one tax did not drop below its previous year’s income, which was the VAT. Similarly, PIT dropped only -1.12% of the

previous year's income, which, given the circumstances, is a good result and may contributed to the fact that the overall financial situation in 2020 was not as bad as expected at the beginning of the year (Černěnko et al., 2021, 12). From a more general point of view, considering the whole assessed period, we see that the worst tax to share in the conditions of the SR would be the CIT. It is the most unstable tax as to its income stability and foreseeability, yet, it has very high annual increases (when it has one). The most stable and predictable might be the excise duties, nevertheless, they are the least yielding and their annual income is increasing very slowly. For this reason, it might not meet the needs of self-governments and their rising costs. A good tax to share would be the VAT, as it is both relatively stable and foreseeable, moreover, the most voluminous tax of the Slovak tax system. The current shared tax, PIT, achieved good results in all the assessed criteria and even its negative feature (monthly cyclical) might be seen as positive due to the preciseness of its pattern of peaks and troughs.

This combination of positives and negatives of the assessed taxes leads us to the perception that using a mix of more taxes might help overcome the shortcomings of individual taxes and their reaction to external impulses. Moreover, the problem of only one tax-sharing system was especially visible during the Covid-19 period, when the tax income dropped and the state had to subsidize self-governments based on *ad hoc* agreements on the provision of repayable financial assistance (Vartašová & Červená, 2021, 392) to supplement the (un)expected drop in the PIT income (from EUR 3.155 bil. in 2019 to EUR 3.120 bil. in 2020), but, moreover, the unexpected Covid-related and further induced expenses (Molitoris, 2021, 249 et seq.). The municipalities got their share of money regularly, but in a lot less sum than would have been expected from the development in previous years; yet, there was no other shared tax (perhaps with better performance) that would compensate for it. The next sign of insufficiency of the one-source system was the *ad hoc* addition of a small part of CIT income to help the financial situation of self-governments for 2023 and 2024. This, even though an unsystematic solution, clearly shows the necessity of enlarging the tax-sharing system in Slovakia. Černěnko et al. (2021, 13) also found that a high concentration of local government tax revenues from PITs makes them vulnerable to economic fluctuations.

We can compare the situation in Slovakia with the neighboring EU states.

In Poland, the income sources of local self-government are determined by the Act of November 13, 2003, on the incomes of local self-government units which stipulates that, among the local taxes<sup>5</sup> (and fees) that are the incomes of municipalities, there are also the shares in central taxes that are part of local budgets. In particular, it is the share in PIT, from taxpayers of this tax residing in the municipal/district(*powiat*)/voivodship<sup>6</sup> area (39.34% for municipalities, 10.25% for districts, and 1.6% for voivodships), and CIT, from taxpayers of this tax based in the commune area (6.71% for municipalities, 1.4% for districts, and 14.75% for voivodships). In total, the state shares 51.19% of PIT and 22.86% of CIT with local government. This system makes the municipal authorities try to attract new taxpayers, i.e. residents and especially entrepreneurs because their presence (and employing other persons) contributes to increasing the budget revenues of these local government units (Dworakowska-Raj, 2020).

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<sup>5</sup> Comprising real estate tax, agricultural tax, forestry tax, tax on means of transport, personal income tax paid in the form of a tax card, inheritance and donation tax, and civil law transactions tax. For details see Vartašová, (2021).

<sup>6</sup> For more details on the structure of local self-government in Poland see e.g. Malinowska-Misiąg & Misiąg (2021).

The legal regulation of shared-tax revenues in the Czech Republic is set out in Act No. 243/2000 Coll., on the budgetary allocation of revenues from certain taxes to territorial self-governing units and certain state funds, as amended. Let alone that the whole revenue of real property tax (100% of the tax revenue from immovable property located on the territory of the given municipality) is transferred to municipalities and that this *de lege lata* state tax is considered as a local tax by the Czech academia (Radvan, 2019, 152–153; Marková, 2005), we can see that the system of state-shared taxes is broader than in Slovakia, comprising the VAT, PIT<sup>7</sup> and CIT. In particular, 9.76% of gross revenue from these taxes accrues to the regions and 24.92% to the municipalities<sup>8</sup>). Altogether, 34.6% of these three taxes are shared with local self-government.

Austria definitely has the widest system of shared taxes. According to Federal Equalization Act, regulating financial equalization for the years 2024 to 2028 and other financial equalization provisions (Financial Equalization Act 2024 – FAG 2024)<sup>9</sup>, the taxes shared between the federal government on the one side and the Lands and municipalities on the other are PIT, CIT, sales tax, minimum tax, and one-off payments in accordance with the agreements on cooperation in the field of taxes with the Swiss Confederation and the Principality of Liechtenstein, capital transfer taxes, tobacco tax, electricity levy, natural gas levy, coal levy, beer tax, wine tax, sparkling wine tax, intermediate product tax, alcohol tax, mineral oil tax, inheritance and gift tax Foundation input tax, the stability levy, the flight levy, the real estate transfer tax, the land value levy, the motor vehicle tax, the insurance tax, the standard consumption levy, the motor-related insurance tax, the advertising levy, the concession levy, the casino levy and the art funding contribution. The federal government bears the costs of collecting joint federal taxes and subject to division is their net income. The basic key for division into federal, Lands' and municipal shares is in the case of real estate transfer tax the ratio of 5.702% to 0.556% to 93.742% and in the case of land value levy 4% to 0% to 96%. The rest of the shared taxes are so-called taxes with a uniform key, where the ratio is 67.934% to 20.217% to 11.849%.

Hungary represents a special case, as Hoffman (2021, 37) concludes, its formerly municipality-based public service system was transformed into a centrally organized and provided model and that the role of municipalities has been significantly weakened (which is clear from the continuous decline of local government expenditure). After the shared motor vehicle tax was transformed into a fully central tax, there is currently only one shared tax mentioned in article 41 (Chapter IV Section 14 – Revenues transferred to local governments) of Act No. LV of 2023 on the 2024 Central Budget of Hungary (besides the share in fines for violations of obligations in specified fields of public administration). It is the PIT on the income from the rental of agricultural land, which is collected by the municipality in which the particular land is located and this tax is shared with the municipalities in full (100%). However, representing only 1.03% of the local government's revenues in 2019, as Kecső (2020) emphasizes, shared taxes were not significant in 2019 and these sources became even less important in 2020 after the COVID legislation ceased to share the motor vehicle tax.<sup>10</sup> Thus, the actual share in local revenues

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<sup>7</sup> Excluding income of entrepreneurs.

<sup>8</sup> These get additional 1.5% of the national gross income tax revenue of natural persons from dependent activities (excluding personal income tax collected by deduction according to a special rate).

<sup>9</sup> *Federal Law Gazette* I No. 168/2023.

<sup>10</sup> Lentner and Hegedűs (2019, 62) mention a significant reduction in shared taxes after the second act on local self-governments came into force in 2011 – PIT in general was removed from among the shared central taxes and the share in motor vehicle tax was reduced to 40%.

would be even smaller than in 2019. Hungarian system of local government funding is therefore based on state transfers (amounting to approx. 50% of their income) and the significance of local taxes<sup>11</sup> (Kecső, 2020) which, gradually raising, amounted to almost 30% of local incomes in 2020,<sup>12</sup> unlike in the rest of Visegrad countries, where the share of local taxes in local funding represents only around 10–11% (on average for 2010–2020) in Slovakia and Poland and even much less (around 3%) in the Czech Republic (Vartašová & Červená, 2022, 199).<sup>13</sup>

Finally, there is yet an interesting issue, namely the attitude of Slovak political parties to the problem of local self-government (especially municipal) funding and the role of state-shared taxes. The research of Vartašová and Červená (2024) shows that 28% (7 out of 25) of the Slovak political parties taking part in the latest elections for the national parliament in September 2023, proposed the change of the state-tax mix for municipal funding, four of them being currently in the parliament, but not the members of the government, and even one of them being a governmental party that proposed enlarging the current system by the sharing of CIT, as well. They all proposed some form of enlargement of the current one-tax-sharing system (especially to include the CIT and/or VAT). Some parties even proposed determining a minimum sum of support in this regard.

## Conclusions

The above inquiry enabled us to conclude with a positive response to the first of our research questions, namely, whether PIT (as the current shared state tax) is appropriate for the purpose of tax-sharing (in terms of income stability, budget foreseeability and income volume). If we looked at the variant where the government wants to keep a tax-sharing system with a sole tax, then PIT would be the best option or, perhaps, the second best option with the VAT as the winner only due to the volume of yield criterion, since VAT is the most yielding tax and yet it has still good stability and foreseeability features. In such a case, we would not advise relying on excise duties due to their low yields, even though the taxes provide a very stable and foreseeable income, and definitely not on CIT due to its excessive instability and unforeseeability.

In terms of the second research question, namely, whether the current system of sharing only one state tax with municipalities/HTUs may be considered sustainable (from the point of income stability, budgetary foreseeability and sufficiency of the income), we came to a negative conclusion. If we look at the yields of PIT in comparison to other state taxes, it is a medium voluminous tax, however, from the perspective of local government needs, the tax is not enough. Each of the taxes has its own peculiarities in their income development and even though there are more stable and less stable taxes, we found that there is a difference between stability and profitability, as in the case of Slovakia, the most stable tax yields the least. Each crisis had different effects on particular taxes and while some of them fluctuated for that reason dramatically, some of them only slightly. We saw that in times of crisis, all the taxes' incomes dropped, however, not all the taxes dropped in the same way and, in 2020, it was the VAT only that did not drop below its previous year's income. We found that even though PIT is a good tax

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<sup>11</sup> Even despite their reduction by limitation of the most important local tax, local business tax, to only cover small and medium enterprises (Hoffman, 2021, 37).

<sup>12</sup> For more details on the developments see Lentner & Hegedűs (2022) or Borsa et al. (2022).

<sup>13</sup> For 2022, Pál and Radvan (2024) mention 28% for Hungary, 16% for Poland and 13% for Slovakia.

to share from all the assessed criteria, the recent development showed that the income from this tax is yet not enough from the point of its volume. With the Covid-19 crisis, the government had to compensate for the drop in the PIT yield by *ad hoc* measures and did so by sharing part of CIT for 2023 and 2024. The experience from neighboring EU countries shows that most of them rely on a combination of state taxes to be shared, which in our opinion is the way to overcome the peculiarities of the development of particular taxes over time and especially their response to crises as we saw that not all the taxes reacted in the same way to external impulses.

A way to overcome the fluctuation of the shared state tax income, and especially the lower-than-needed transferred state administration duties compensation, would be, besides the changes in the system of tax sharing, the change in the system of local taxation, especially the real property tax as the most significant one. Should local self-government dispose of higher own local income sources, it would be much less dependent on the will of the state to share its central ones.

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