

## Slovenia Tax Knowledgebase

### Employee personal income tax

#### Tax residence

Individuals, regardless of nationality, are considered residents of Slovenia for personal income tax purposes if they have either a formal or actual residence connection to the country. A formal residence tie includes having a registered permanent home in Slovenia, being a Slovenian public employee working abroad, or being employed by an EU institution while previously residing in Slovenia.

An actual residence tie exists if the individual has their habitual abode or the centre of their personal and economic interests in Slovenia, or if they are physically present in Slovenia for more than 183 days during the tax year.

#### Conditions for the obligation to file the PIT

Slovenian resident individuals are taxed on their worldwide income, while non-residents are taxed only on income earned in Slovenia.

Personal income tax is levied on six categories of income:

- Income from employment;
- Business income;
- Income from basic agriculture and forestry;
- Income from rents and royalties;
- Income from capital (dividends, interest, and capital gains), and
- Other income.

The taxable bases of various sources of income earned in a calendar year are computed separately and then aggregated and taxed at progressive rates. However, income from capital, income from business activities (in certain cases), and rental income are subject to fixed tax rates.

#### Tax report in question (Form name)

The Informative Tax Calculation - assembled according to the information available to the tax authorities based on official records, data on the income and dependent family members, which were reported to the tax authorities by payers of the income and individuals during the year.

## Tax year

The tax year in Slovenia is the calendar year.

## Tax rates

The following progressive personal income tax rates apply in Slovenia:

- 16% on taxable income up to EUR 8,755;
- 26% on income over EUR 8,755 and up to EUR 25,750;
- 33% on income over EUR 25,750 and up to EUR 51,500;
- 39% on income over EUR 51,500 and up to EUR 74,160;
- 50% on income exceeding EUR 74,160.

## Tax returns and payment of tax

### **Tax reporting obligations for individuals in Slovenia**

#### **Income from foreign payers**

If an individual receives income from a foreign legal entity that is not an affiliated entity of a Slovenian legal entity, the individual must report this income to the Slovenian tax authorities. The tax authorities will then assess the applicable tax.

#### **Capital and rental income**

Income from capital, such as dividends, interest, and capital gains from the disposal of financial assets, as well as rental income, must be reported by 28 February for the previous tax year.

Note: Capital income is taxed separately and is not included in the annual personal income tax return. Capital gains from the disposal of immovable property must be reported within 15 days of the transaction.

#### **Annual tax assessment for aggregately taxed income**

For income taxed on an aggregate basis (e.g., employment income), the Slovenian tax authorities issue a preliminary annual tax calculation by 15 June for the previous tax year. This calculation reflects the tax already paid throughout the year.

If the individual does not object within 30 days of receipt, the preliminary calculation becomes the final tax assessment. If the taxpayer does not receive the preliminary calculation by 15 June, they must submit an annual tax return by 31 July for the previous year. The authorities will then issue a final tax assessment.

#### **Insurance timeline of preliminary tax calculations**

Preliminary tax calculations are generally issued by the end of March or May. If there is a balance due or overpayment, it must be settled or refunded within 30 days of receiving the final tax assessment.

## **Penalties**

Penalties may apply for failing to file a tax return or for submitting a return that does not meet legal requirements.

## **Prepayment tax returns for employment income**

If employment income is paid by a person not registered as a taxpayer in Slovenia:

- The income recipient must declare the income to the tax authority by the 15th of the month for the previous month;
- A non-resident must declare such income within 15 days of receiving the payment or invoice.

## **Personal deductions (salary)**

All resident individuals are entitled to a general annual allowance of EUR 5,260 for 2025. Additional personal allowances may apply in specific circumstances, such as for dependents or individuals with disabilities.

## **Additional tax reliefs (not mentioned above)**

Tax residents aged 70 or older are also eligible for a senior allowance of EUR 1,578 per year.

Under certain conditions, additional allowances may be granted to individuals with disabilities, students, employees under the age of 29, and long-term volunteers serving in the security and rescue sectors.

## **How to submit the tax return**

The assessment of personal income tax in Slovenia is based on the informative calculation of income tax (IID), which is sent by the Financial Administration of the Republic of Slovenia (FURS) to taxpayers' home addresses.

### **The IID is generated using:**

- Official records;
- Data from income payers (e.g., employers);
- Information submitted by taxpayers to FURS by February 5 (e.g., claims for dependent family members, actual expenses related to contractual income).

The IID is issued to all tax residents of Slovenia who received income in the previous year, subject to personal income tax, regardless of the amount.

### **IIDs are sent out in two batches:**

1. End of March (first batch);
2. End of May (second batch), which typically includes taxpayers who:

- Claimed dependent family members;
- Had cadastral income;
- Received foreign income;
- Had income from self-employment or other independent activities.

The taxpayer should review the IID carefully, and if everything is correct, no action will be required. If the taxpayer disagrees with the calculation, they are obligated to file an objection via the eDavki online portal within 30 days of the IID's issue date. FURS then issues the final decision by October 31. In the event of further dissatisfaction, the taxpayer may file an appeal.

If the taxpayer doesn't receive their IID by June 15, they are required to file an income tax return themselves.

The return must be submitted by July 31 for the previous tax year, and it can be filed:

- Electronically via the eDavki portal; or
- In person or by post at the competent tax office.

Taxpayers registered in the eDavki system (via username/password or digital certificate) can view their IID and file objections online. Additionally, FURS provides a tool to calculate a test version of their income tax.

## Others

Not applicable.

## Employee taxation of income (int, div, royalties)

### Interest income: Tax rates

Generally taxed at a flat rate of 25% ( see Withholding tax on Interest)

### Dividend income: Tax rates

Generally taxed at a flat rate of 25% ( see Withholding tax on Dividends)

### Capital gains: Tax rates

Generally taxed at a flat rate of 25% ( see Withholding tax on Capital Gains)

## Royalty income: Tax rates

25% withholding or progressive individual tax rate

## Withholding

### Withholding tax on interest: Rates

Interest paid to an individual is generally subject to a 25% withholding tax, unless a lower rate applies under a relevant tax treaty for interest payments to non-residents. Interest derived from bank deposits or savings banks registered in Slovenia or elsewhere in the EU is not subject to taxation up to the amount of EUR 1,000.

### Withholding tax on dividends: Rates

Dividends paid to individuals are generally subject to a 25% withholding tax. However, for non-resident recipients, this rate may be reduced under the provisions of an applicable tax treaty. The dividend tax is charged to the company or legal person that pays the dividend.

### Withholding tax on capital gains: Rates

Capital gains are generally subject to a base tax rate of 25%. This rate is reduced to 20% if the asset has been held for more than five years, and further reduced to 15% if held for over ten years. Capital gains are fully exempt from tax if the asset is held for more than 15 years.

Gains derived from derivatives are taxed at a higher rate of 40% if the asset is disposed of within the first year of ownership. The rate gradually decreases as the holding period increases.

### Withholding tax on royalties: Rates

Royalties paid to individuals are subject to 25% withholding tax or progressive individual tax rates if taxed as part of employment income. The rate for non-resident individuals may be reduced under an applicable tax treaty.

### Fees for technical services:

Fees paid to individuals for technical services are generally subject to a 25% withholding tax. If such fees are treated as employment income, they are instead taxed at progressive individual income tax rates. For non-resident individuals, the withholding tax rate may be reduced under the provisions of a relevant tax treaty.

## Employee tax - Special regimes to apply

### Special tax regimes (if applicable)

No special tax regimes in Slovenia yet.

### Impatriate Law (Inbound employee regulations)

No impatriate law applicable.

### Expatriate Law (Working abroad rules)

No expatriate law applicable.

### Digital nomads' tax regimen

No special regulations regarding digital nomad taxation in Slovenia yet.

### Double taxation agreements ( link website)

<https://www.gov.si/drzavni-organi/ministrstva/ministrstvo-za-finance/o-ministrstvu/direktorat-za-sistem-davcnih-carinskih-in-drugih-javnih-prihodkov/seznam-veljavnih-konvencij-o-izogibanju-dvojnega-obdavcevanja-dohodka-in-premozenja/>

### Impatriate Law (Inbound employee regulations)

#### How to apply and deadlines for employees

No impatriate law applicable.

### Expatriate Law (Working abroad rules)

#### How to apply and deadlines for employees

No expatriate law applicable.

## Digital nomads' tax regime

### How to apply and deadlines for employees

Slovenia is one of the region's most affordable destinations. While there's no dedicated digital nomad visa, the Schengen tourist visa allows stays of up to 90 days. For longer stays, digital nomads can apply for a one-year self-employment visa, but it requires:

- Entering Slovenia on a tourist visa;
- Registering a local business (LLC or sole trader) where a digital nomad owns at least 51%;
- Working for their business, which will sponsor the work permit.

This visa is renewable every two years, provided your business operates in Slovenia and benefits the local economy. Steps to apply:

- Travel to Slovenia on a tourist visa;
- Obtain a personal tax number by submitting the form in person or by post to the tax office (immediate issuance if in person);
- Register the business via the SPOT Portal or in person at a SPOT office;
- Provide proof of at least €7,500 capital investment (for LLCs).