VPLYV VYBRANÝCH ASPEKTOV NA EFEKTÍVNU DAŇOVÚ SADZBU MALÝCH A STREDNÝCH PODNIKOV V SR

THE IMPACT OF SPECIAL CATEGORIES ON THE EFFECTIVE TAX RATE OF SMALL AND MEDIUM SIZED ENTERPRISES IN SR

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Abstrakt

Nominal tax rates do not indicate the real tax burden which is loaded up on taxpayers. So, there is a necessity to focus on evaluation of this real tax burden. In case of corporate income tax, there is a problem that the taxable income is usually misidentified with tax base. This paper is aimed to detect effective tax burden loaded up on small and medium enterprises, which are very important for Slovak economy with a detailed focus on the separation of these enterprises according to various criteria. We have empirically highlighted the importance of small and medium-sized enterprises in the Slovak Republic and also the special approaches have been applied to the mentioned area of companies.

Key words: *Effective tax rate. Legal form. Small and medium enterprises. Tax burden. Tax policy.*