VYBRANÉ UKAZOVATELE EFEKTÍVNOSTI DAŇOVÉHO SYSTÉMU

THE SELECTED INDICATORS WITH RESPECT TO THE EFFECTIVENESS OF TAX SYSTEM

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Abstrakt

International comparisons of tax systems can be considered from different angles. One of the most important pillar of competitive tax system is economic efficiency, which can be measured by various tax related indicators. Authors of submitted article opt for following indicators to measure effectiveness of tax system: effective taxation of distributed profits, tax wedge, tax mix, tax gap and overall tax burden as of GDP. The effectiveness of the Slovak tax system is benchmarked to other EU countries. Based on the available data and its analysis authors concluded, that the Slovak tax system is effective in the context of labour and capital taxation. Assessment based on the level of tax compliance indicator and structure of tax mix indicate lower effectiveness and hence competitiveness of the Slovak tax system compared to other EU countries.

Key words: *Effective tax system. Tax mix. Tax gap. Capital taxation.*