

Information provision on registration and payment of social contributions

Slovenia

GENERAL INFORMATION	
Name of the organisation	Financial Administration of the Republic of Slovenia
Type of organisation	Other
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Topic of the good practice	Information provision on registration and payment of social contributions
Geographical focus	Nation-wide The practice is implemented across the entire country by the Financial Administration of the Republic of Slovenia (FURS).
Duration	1/1/2010 - ongoing
Summary of the good practice	I. Access of employees to data on social security contributions via the portal and mobile application eDavki Employees can access information on calculated and paid social security contributions through the portal and mobile application eDavki. In accordance with Article 21 of the Tax Procedure Act (ZDavP-2), an individual may obtain information from the tax authority on whether their employer or another liable person has settled all tax liabilities arising from mandatory social security contributions (hereinafter: contributions). Through eDavki, individuals have access to data on contributions from employment. The Financial Administration of the Republic of Slovenia

(FURS) provides the service “Disclosure / iREK-21” within the eDavki system, which displays data on contributions by each employer. If an individual had multiple employers, the data is compiled in a single certificate but separated by employer.

To obtain this data, the individual submits the IREK-21 form – Request for disclosure of social security contributions from employment. Within approximately 10 minutes, they receive a document displaying the data on contributions.

The disclosure includes:

1. Calculated amounts of contributions from individual REK forms submitted by the employer to the tax authority. The data is available from 1 January 2009 up to three days prior to the submission of the request.
2. Information on any missing REK forms. If an individual was employed (FURS has access to employment records), but no REK forms were submitted for that period, those months are specifically listed as missing REK forms. For those months, the employer did not submit REK forms, therefore contributions are not recorded and do not fall due for payment. In such cases, the individual is advised to contact the employer. If irregularities are suspected, they may report this to FURS.
3. Information on payment status for each contribution according to the records of the tax authority (YES/NO), and the date from which the contributions remain unpaid.

II. Monthly publication of employers who do not submit REK forms

FURS publishes a monthly updated list of employers who, by the 25th day of the month preceding the publication, have not submitted the REK tax return for employment income.

Based on the Tax Procedure Act (ZDavP-2), FURS publishes a list of taxpayers who have not submitted the tax withholding return (REK) for wages and wage compensations for the previous month by the statutory deadline. The purpose of the public disclosure is to

	<p>improve tax compliance, strengthen payment discipline, and promote voluntary, timely and accurate reporting and payment of tax liabilities. The updated list is published each month on the FURS website, no later than the 10th day of the month. The previous list is removed once the new one is published.</p>
<p>OBJECTIVES AND ACTIVITIES</p>	
<p>Background/context</p> <p>What challenge, need or gap were you trying to solve or respond to?</p> <p>Why was this issue relevant or urgent in your context (sector, region, country)?</p>	<ul style="list-style-type: none"> ▶ The initiative was introduced due to a lack of transparency regarding the payment of social security contributions in Slovenia and with the aim of strengthening trust between employees, employers, and public authorities. ▶ Before the introduction of this practice, employees had limited access to information on whether their employers had correctly calculated and paid social security contributions. This caused uncertainty, reduced trust in the system, and in some cases led to undeclared or partially declared work. ▶ In addition, there was a need to improve employers' tax discipline and prevent cases of failure to submit tax withholding returns (REK forms) within the statutory deadlines, which resulted in unpaid contributions and potential gaps in employees' social security coverage. ▶ For this reason, the Financial Administration of the Republic of Slovenia (FURS) developed two mechanisms to enhance transparency – it enabled employees to have direct access to contribution data via the eDavki portal, and began publishing monthly lists of employers who failed to meet their obligations. These measures have significantly contributed to greater accountability, voluntary compliance, and fair competition in the Slovenian labour market.
<p>Objectives</p> <p>What were the main goals of this practice (e.g. better compliance, faster processing, improved worker protection)? (Please limit to three)</p>	<ul style="list-style-type: none"> ▶ Main objectives of the practice: <ol style="list-style-type: none"> 1. To increase the transparency of the system for calculating and paying social security contributions.

<p>Who or what were these goals intended to help or change? (Please limit to three)</p>	<ol style="list-style-type: none"> 2. To improve employers' compliance in reporting and paying contributions and to reduce the number of irregularities. 3. To strengthen employees' trust in the social security system and increase their awareness of rights and obligations. <p>Target groups or changes the objectives aimed to achieve:</p> <ol style="list-style-type: none"> 1. Employees – to enable them to verify paid contributions and ensure greater protection of their social rights. 2. Employers – to encourage voluntary fulfilment of obligations and facilitate compliance with legal requirements. 3. Financial Administration of the Republic of Slovenia (FURS) – to facilitate supervision, increase efficiency, and strengthen preventive action.
<p>Main activities</p> <p>What were the main steps or actions you carried out to put the practice into effect?</p> <p>Were any tools, materials, partnerships, or processes created?</p>	<p>► Main steps or measures implemented:</p> <ol style="list-style-type: none"> 1. Development of a new functionality within the eDavki system that enables employees to access information on calculated and paid social security contributions (introduction of the iREK-21 form and automatic data generation). 2. Establishment of a monthly procedure for the public disclosure of employers who did not submit the REK tax withholding return for employment income within the statutory deadline. 3. Preparation of internal procedures and guidelines to ensure timely preparation, verification and publication of data, as well as the smooth functioning of the service in eDavki. <p>► Developed tools, materials, partnerships or processes:</p> <p>The functionalities R21 and Non-filers (Nepredlagatelj) are implemented using tools applied in these</p>

	<p>information systems. The main technologies used are .NET and SQL, while the accounting component—data on paid contributions—is obtained from SAP.</p>
<p>Funding/organisational resources</p>	<p>The system is based on the existing eDavki infrastructure and internal human resources of FURS, which means that it does not require additional funding or external support. Maintenance costs are minimal, while the results contribute in the long term to higher compliance with legislation and therefore more stable public revenues.</p>
<p>PARTICIPATION</p>	
<p>Stakeholders involved</p> <p>Organisations or entities actively contributing to the design, implementation, monitoring, or support of the good practice (e.g. labour inspectorates, social security institutions, trade unions, employers' associations, or other).</p>	<ul style="list-style-type: none"> ▶ The effective implementation of the practice relied on internal cooperation between various departments of FURS (IT, compliance, tax procedures and public communication) to ensure data accuracy and transparent public information. ▶ The IT support for R21 and for the list of non-filers was developed by contracted developers for the eDavki system and the IDIS back-end system, based on specifications prepared by FURS business analysts.
<p>Target groups</p> <p>Main groups or categories that the practice is directly aimed at, who should receive its services or who engage with it (e.g. employers, mobile or posted workers, labour inspectors and social security officers, or other).</p>	<ul style="list-style-type: none"> ▶ Employees – as the main users who gain access to information on calculated and paid social security contributions, thereby achieving better protection of their social rights. ▶ Employers – as liable entities for reporting and paying contributions, who are encouraged by this practice to demonstrate greater voluntary compliance, responsibility and transparency.
<p>Final beneficiaries</p> <p>Individuals or groups that ultimately benefit from the outcomes of the practice, even if they are not the direct target or user (e.g. mobile or posted workers, vulnerable workers at risk of exploitation, employers benefiting from clearer rules or reduced admin burdens, or other).</p>	<ul style="list-style-type: none"> ▶ Indirect beneficiaries of this practice: <ol style="list-style-type: none"> 1. Vulnerable and mobile workers – gain greater protection of their social rights, as they can verify whether their social security contributions have been paid, regardless of their type of employment or cross-border status. 2. Compliant employers – benefit from fairer competition and clearer rules, as the public

	<p>disclosure of non-compliant employers reduces the unfair advantages of those who fail to meet their obligations.</p> <p>3. Society as a whole – increased transparency and compliance contribute to a more stable social security system and strengthen public trust in institutions.</p>
<p>GOOD PRACTICE CRITERIA</p>	
<p>Achievements and outcomes</p> <p>What specific results did the practice achieve? (e.g. How many workers or employers were reached, number of publications created? What processes became faster?)</p> <p>What kind of broader benefits did it bring? (e.g. Did it improve understanding of rights and obligations, enhance cooperation between authorities, or reduce legal uncertainty and inconsistent application of rules?)</p>	<p>▶ Achievements and results:</p> <p>Increased transparency and access to information:</p> <p>▶ With the introduction of this functionality in the eDavki system, employees now have continuous and easy access to data on calculated and paid social security contributions. The service is used by tens of thousands of users each year, which confirms its relevance and practical value. The number of generated disclosures in the eDavki system in recent years is shown below:</p> <p>▶ 2024</p> <ul style="list-style-type: none"> • eDavki (iREK-21 disclosures generated): 31,071 • IDIS (non-filers identified): 2,194 <p>▶ 2025 (until 1 October 2025)</p> <ul style="list-style-type: none"> • eDavki (iREK-21 disclosures generated): 17,050 • IDIS (non-filers identified): 1,708 <p>These figures demonstrate that employees actively use the tool to monitor the payment of their social security contributions and to protect their social rights.</p> <p>Improved employer compliance:</p> <p>The monthly publication of employers who fail to submit the REK return has increased voluntary compliance in reporting and paying contributions. Employers now submit payroll returns more consistently and on time, which contributes to a reduction in unpaid contributions.</p>

	<p>Enhanced preventive effect:</p> <p>The preventive role of the system has been strengthened, as public disclosure of data and the ability of employees to verify information act as a deterrent and encourage responsible behaviour among employers.</p> <p>Broader benefits:</p> <p>Better understanding of rights and obligations:</p> <p>Both employees and employers now have a better understanding of their roles and responsibilities within the social security system.</p> <p>Less legal uncertainty and greater trust:</p> <p>Increased transparency of data and regular publication of information have enhanced public trust in the functioning of institutions and the effectiveness of the contribution collection system.</p>
<p>Cost effectiveness</p> <p>How did you keep costs low while still achieving results? (e.g. Did you reuse existing tools, automate processes, or share resources across teams?)</p> <p>Can you show that the outcomes were worth the investment? (e.g. Did small changes lead to big improvements, or were expensive tools avoided?)</p>	<p>► Cost-efficiency and value of investment:</p> <p>Use of existing infrastructure:</p> <p>The practice was based on the upgrade of the existing eDavki information system, which meant that no new platforms had to be developed and no additional software had to be purchased. For each individual information system, FURS has a contract with a software development company responsible for system upgrades and maintenance.</p> <p>Process automation:</p> <p>Automatic data transfer and processing have significantly reduced the need for manual work and the related costs. The processes now run faster, with lower administrative burden and reduced risk of errors.</p> <p>High efficiency relative to investment:</p>

	<p>Minor organisational and technical adjustments have resulted in a significant increase in transparency, compliance, and trust in the system.</p>
<p>Transferability</p> <p>What are the key features that make this practice work well? (e.g. a digital platform, clear guidelines, a joint inspection process, or strong coordination)</p> <p>What would another country or organisation need to make this work for them? (e.g. certain laws, IT systems, or staff training)</p>	<p>► Key features contributing to the effectiveness of the practice:</p> <p>Digital solution within the existing eDavki system:</p> <p>Enables employees to access information on paid contributions easily, quickly, and securely, without additional administration or intermediaries.</p> <p>Automated and transparent publication process:</p> <p>The monthly publication of employers who have not submitted REK forms is based on automated data transfers, ensuring timeliness and objectivity.</p> <p>Clear procedures and internal coordination:</p> <p>Standardised procedures were established between FURS departments (IT, compliance, communication), ensuring data accuracy and effective public communication.</p> <p>What another country would need to introduce this practice:</p> <ul style="list-style-type: none"> • A legal framework that enables the collection, processing, and public disclosure of data on paid contributions, and allows employees to access their own data. • A developed information system (similar to eDavki) that supports electronic data exchange between employees and the competent authority. • Trained staff in IT and tax administration to ensure system operation, data security, and user support.
<p>Sustainability</p>	<p>Legal sustainability:</p>

<p>How is the practice sustainable from a social, financial or environmental perspective?</p> <p>What makes this practice able to continue over time? (e.g. It is now part of regular work or has been built into law or procedures?) and how are you making sure it lasts beyond the pilot or project phase?</p>	<p>The practice is sustainable because it is based on the provisions of the Tax Procedure Act (ZDavP-2), which authorises FURS to collect, process and disclose data on social security contributions. These procedures are fully integrated into the regular operations of the tax authority and are therefore not project-based or temporary in nature.</p> <p>Financial and organisational sustainability:</p> <p>The system is based on the existing eDavki infrastructure and internal human resources of FURS, which means that it does not require additional funding or external support. Maintenance costs are minimal, while the results contribute in the long term to higher compliance with legislation and therefore more stable public revenues.</p> <p>Social sustainability:</p> <p>The practice promotes responsibility and transparency in the relationship between employers and employees, which strengthens long-term trust in the social security system. Due to automated processes and its integration into the daily operations of FURS, the practice is expected to be maintained and further developed in the future.</p>
<p>Innovativeness</p> <p>What makes this practice new or different in your field or country? (e.g. Is it the first of its kind, or does it combine actors who don't usually work together, or activities not performed before?)</p> <p>How does it improve older or less effective approaches? (e.g. By reaching more people, using data better, or simplifying complex procedures)</p>	<p>► Innovation and improvement of the practice:</p> <p>Although this practice is not new, as it has been implemented in Slovenia since 2010, it represents an important step towards greater transparency and accountability in the area of social security contributions. In recent years, it has been consolidated as an effective and reliable practice that users regularly rely on.</p> <p>► Compared to previous approaches, it has significantly improved accessibility and efficiency – instead of submitting manual requests to the tax authority, employees now have immediate and independent access to contribution data through the digital eDavki portal.</p> <p>► Employer compliance has also improved, as the monthly publication of non-filers of REK returns has a preventive and motivational effect. The practice</p>

	<p>combines digital tools, process automation and transparency, making it significantly more efficient than previous administratively demanding procedures.</p>
<p>Digitalisation</p> <p>What kind of digital tools or platforms were used in this practice? (e.g. online portals, automated case tracking, data sharing, digital databases or other)</p> <p>How did these tools help in reaching your goals? (e.g. Did they save time, facilitate access to data in real time, reduce errors, help detect fraud, or improve coordination between authorities?)</p>	<p>► Digital tools and platforms used:</p> <p>The main tools used are the eDavki web portal and the eDavki mobile application, both managed by the Financial Administration of the Republic of Slovenia (FURS). The system includes a database, automated data transfer from REK and iREK forms, and the iREK-21 functionality, which enables employees to electronically access information on calculated and paid social security contributions. In addition, an automated data collection and processing procedure has been established for the monthly publication of employers who do not submit REK forms.</p> <p>► How digital tools helped achieve the objectives:</p> <p>Digital tools enabled significant time savings and reduced administrative burdens for both employees and FURS, as manual verification or paper requests are no longer required. They provide real-time access to data, increase transparency and reduce the risk of errors or misuse. Process automation has also improved internal coordination and efficiency within FURS and contributed to faster and more reliable data management.</p>