

# **Council of European Dentists**

# MANUAL OF DENTAL PRACTICE 2014 Slovenia

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and

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with

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The revised EU Manual of Dental Practice (Edition 5) was commissioned by the Council of European Dentists¹ in April 2013. The work has been undertaken by Cardiff University, Wales, United Kingdom. Although the unit had editorial control over the content, most of the changes were suggested and validated by the member associations of the Council.

#### About the authors<sup>2</sup>

**Dr Anthony Kravitz** graduated in dentistry from the University of Manchester, England, in 1966. Following a short period working in a hospital he has worked in general dental practice ever since. From 1988 to 1994 he chaired the British Dental Association's Dental Auxiliaries' Committee and from 1997 until 2003, was the chief negotiator for the UK's NHS general practitioners, when head of the relevant BDA committee. From 1996 until 2003 he was chairman of the Ethics and Quality Assurance Working Group of the then EU Dental Liaison Committee.

He gained a Master's degree from the University of Wales in 2005 and subsequently was awarded Fellowships at both the Faculty of General Dental Practice and the Faculty of Dental Surgery, at the Royal College of Surgeons of England.

He is an Honorary Research Fellow at the Cardiff University, Wales and his research interests include healthcare systems and the use of dental auxiliaries. He is also co-chair of the General Dental Council's disciplinary body, the Fitness to Practise Panel.

Anthony was co-author (with Professor Elizabeth Treasure) of the third and fourth editions of the EU Manual of Dental Practice (2004 and 2009)

President of the BDA from May 2004 until May 2005, he was awarded an honour (OBE) by Her Majesty The Queen in 2002.

**Professor Alison Bullock:** After gaining a PhD in 1988, Alison taught for a year before taking up a research post at the School of Education, University of Birmingham in 1990. She was promoted to Reader in Medical and Dental Education in 2005 and served as co-Director of Research for three years from October 2005.

She took up her current post as Professor and Director of the Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) at Cardiff University in 2009. With a focus on the education and development of health professionals, her research interests include: knowledge transfer and exchange; continuing professional development and impact on practice; workplace based learning.

She was President of the Education Research Group of the International Association of Dental Research (IADR) 2010-12.

**Professor Jonathan Cowpe** graduated in dentistry from the University of Manchester in 1975. Following training in Oral Surgery he was appointed Senior Lecturer/Consultant in Oral Surgery at Dundee Dental School in 1985. He gained his PhD, on the application of quantitative cyto-pathological techniques to the early diagnosis of oral malignancy, in 1984. He was appointed Senior Lecturer at the University of Wales College of Medicine in 1992 and then to the Chair in Oral Surgery at Bristol Dental School in 1996. He was Head of Bristol Dental School from 2001 to 20004.

He was Dean of the Faculty of Dental Surgery at the Royal College of Surgeons in Edinburgh from 2005 to 2008 and is Chair of the Joint Committee for Postgraduate Training in Dentistry (JCPTD). He has been Director of Dental Postgraduate Education in Wales since 2009. His particular interest now lies in the field of dental education. He was Co-ordinator for an EU six partner, 2-year project, DentCPD, providing a dental CPD inventory, including core topics, CPD delivery guidelines, an e-learning module and guidelines (2010-12).

Ms Emma Barnes: After completing a degree in psychology and sociology, Emma taught psychology and research methods for health and social care vocational courses, and later, to first year undergraduates. Following her MSc in Qualitative Research Methods she started her research career as a Research Assistant in the Graduate School of Education at the University of Bristol, before moving to Cardiff University in 2006, working firstly in the Department of Child Health and then the Department of Psychological Medicine and Clinical Neurosciences.

In 2010 Emma joined Cardiff Unit for Research and Evaluation in Medical and Dental Education (CUREMeDE) as a Research Associate. Working in close collaboration with the Wales Deanery, (School of Postgraduate Medical and Dental Education), her work focuses on topics around continuing professional development for medical and dental health professionals, and knowledge transfer and exchange.

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# **Slovenia**

 In the EU/EEA since
 2004

 Population (2013)
 2,060,253

 GDP PPP per capita (2012)
 €21,710

 Currency
 Euro

 Main languages
 Slovene

Slovenia has a system of compulsory national social health insurance (HIIS). About half of dental care is provided in general practice and half municipal clinics, in the HIIS. There is some fully liberal private practice.

Number of dentists: 1,789
Population to (active) dentist ratio: 1,517
Membership of the Chamber:: 100%

Specialists are widely used, but there were clinical dental auxiliaries are limited to the use of hygienists.

Continuing education for dentists is mandatory, and is administered by the Slovenian Medical Chamber, to which all dentists must belong.

Date of last revision: 21st November 2013

# Government and healthcare in Slovenia

The Republic of Slovenia lies at the heart of Europe, bordering the Alps and the Adriatic Sea. There are four neighbouring adjacent countries: Austria, Italy, Croatia and Hungary. The country has a land area of 20,273 sq km.

Slovenia was formerly part of the Republic of Yugoslavia (until June 1991), and proclaimed its independent constitution in December 1991. The constitutional system is a parliamentary democracy. The population comprises Slovene 83.1%, Serb 2%, Croat 1.8%, Bosniak 1.1%, other or unspecified 12%.

The capital city is Ljubljana.

The official Language of Slovenia is Slovene. The majority of Slovenes are Roman Catholic.

The President of the Republic is elected directly by the people, and the Prime Minister by the National Assembly. The unicameral National Assembly or *Drzavni Zbor* has 90 seats -40 are directly elected and 50 are selected on a proportional basis (the numbers of directly elected and proportionally elected seats varies with each election; members are elected by popular vote to serve four-year terms). There are some selected seats based on minorities, so that there is one seat each for Italian and Hungarian minorities.

Healthcare is a constitutional right for all citizens. Most healthcare is provided through a national social insurance system. There are three levels in the healthcare system. The first level is the responsibility of the local government. For secondary and third levels (hospitals and clinics), these are the responsibility of the state government.

There are three organisations providing health insurance. The first one, the Health Insurance Institute of Slovenia - , Zavod za zdravstveno zavarovanje Slovenij - (HIIS), is for compulsory

health insurance. Every resident in Slovenia must be registered in this health insurance institute and the majority outlay for healthcare is paid from this insurance. The members are democratically elected, but the executive director must have the agreement of parliament. The main function of the HIIS is to conclude agreements with public oral health institutes and private dentists.

There are also three more health insurances, for non-

|                               |       | Year | Source |
|-------------------------------|-------|------|--------|
| % GDP spent on health         | 8.9%  | 2011 | OECD   |
| % of this spent by government | 72.8% | 2010 | OECD   |

compulsory health insurance. Their titles are the Mutual Health Insurance (*Vzajemna zdravstvena zavarovalnica*), the Adriatic Insurance Company (*Adriatic zavarovalna družba*) and Triglav insurance company (Triglav zavarovalna družba).

Public health care is budgeted for by Parliament after proposals by Health Insurance Institute of Slovenia.



# **Oral healthcare**

# Public compulsory health insurance

The majority of the oral health services are organised in the same way as the general healthcare system. The dental services are delivered through the system of public clinics, municipal health centres or by private dentists.

Public compulsory health insurance provides dental cover for all patients of 0 to 18 years of age, all removable and fixed appliances, and for adults, surgical items, some basic prosthodontic treatments, periodontal and conservative treatment such as fillings and endodontics. Some cover for this treatment is borne by the non-compulsory health insurance. Some treatments – such as for cosmetic treatments, porcelain crown and bridge and implants have to be paid for in full by the patient. There is no annual limit of treatment range for an individual patient.

A full-time working dentist would normally have a list of 1,800 patients attending regularly. Oral re-examinations would normally be carried out for most adult patients every 9 months.

It is estimated by the Chamber (see later) that about 40% of the whole population access dentistry in a 2-year period.

In Slovenia about 7.6% of the public healthcare budget is spent on dentistry, although it is estimated that about 1.9 % is paid directly by patients for non-obligatory insurance, for dentistry, in addition.

Dentists do not undertake domiciliary care in Slovenia.

Epidemiological surveys are carried out by the National Institute for Healthcare.

|                             |       | Year | Source |
|-----------------------------|-------|------|--------|
| % GDP spent on oral health  | 0.14% | 2007 | HIIS   |
| % of OH expenditure private | 35%   | 2007 | SDA    |

#### Private care

In fully liberal practice (about 10% of Dentists), patients must pay the full cost of their dental care, at a price directly negotiated with the dentist. There is no regulation of the fees.

Private health insurance does not exist in Slovenia.

## The Quality of Care

For dentists who have agreements with the HIIS, the quantity of work is monitored by the HIIS. They have an annual contract with a maximum that they can fulfil.

For private dentists, work is monitored by the government market inspection (see below, Working in General Practice).

For all dentists, the quality of work is monitored by the Chamber. There are routine checks and also if someone has made a complaint (patient, other colleagues, insurance companies or the Ministry of Health), the Professional Medical Committee of the Chamber carries out the investigations (see Ethics).

#### Health data

|                      |      | Year | Source |
|----------------------|------|------|--------|
| DMFT at age 12       | 1.90 | 2013 | Local* |
| DMFT zero at age 12  | 36%  | 2013 | Local* |
| Edentulous at age 65 | 9%   | 2007 | CECDO  |

<sup>\*</sup> Local means Professor Vrbič

DMFT zero at age 12" refers to the number of 12 years old children with a zero DMFT. "Edentulous at age 65" refers to the numbers of over 64s with no natural teeth.

## **Fluoridation**

There is no water or other fluoridation in Slovenia but there is some natural fluoridation at an optimal level. Dentists provide topical fluoride treatments for children.

# **Education, Training and Registration**

# **Undergraduate Training**

To enter the dental school a student needs to be a secondary school graduate - including a school leaving examination, known as matura exam, with a good score. There is no entry examination and no vocational entry, such as from being a qualified dental auxiliary.

There is one dental school, which is state-funded. The school is known as *Medicinska fakulteta*, *Odsek za stomatologijo*, (Faculty of Medicine, Department of Oral Medicine) of the university.

| Year of data:       | 2012  |
|---------------------|-------|
| Number of schools   | 1     |
| Student intake      | 70    |
| Number of graduates | 50    |
| Percentage female   | 70%   |
| Length of course    | 6 yrs |

Whilst 6 years is the target length of the course, 6.5 years is the average length of study.

#### Quality control

The dental school is inspected for course curriculum quality by the registration authority.

#### Qualification and Vocational Training

Primary dental qualifications

- "Doctor dentalne medicine"(dr.dent.med.);
- Diploma, s katero se podjeljuje strokovni naslov "doktor dentalne medicine/doktorica dentalne medicine"

Vocational Training (VT)

There is a 12-months' period of vocational training necessary following graduation. The Ministry of Health is responsible for the supervision of this. The trainees are paid a salary of €1,309 per month (gross income in 2013), from the Health Insurance Institute of Slovenia.

This post-qualification training has a practical part (the participant has to fulfil a list of prophylactic, diagnostic and treatment items) and a theoretical part (compulsory attendance on recommended courses and lectures). There is a final examination, which must be passed to work as a dentist. A Slovenian graduate cannot work in Slovenia or abroad until the examination has been passed.

Diplomas from other EU countries have been recognised without the need for vocational training since May 2004.

# Registration

The Medical Chamber of Slovenia registers all physicians and dentists. EU/EEA dentists need to contact the Chamber with details of their qualification in order to register. There is no fee payable for registration.

Dentists who qualified outside the EU/EEA have to seek the official recognition of their diploma from the Ministry of Education (Faculty of Medicine). After the diploma has been accepted, they can register with the Chamber.

#### Language Requirements

It is necessary to know the Slovenian language to be able to practise in Slovenia.

## **Further Postgraduate and Specialist Training**

Continuing education

Continuing education is compulsory for all dentists. Every physician and dentist must undergo 75 points (about 10 courses) of continuing education in every 7 year period, provided by the Chamber. The responsibility for the supervision of this lies with the Chamber.

If the dentist does not fulfil this 75 points obligation, then he must undertake an examination. Failure to pass the examination leads to a loss of licence to practise. Courses taken overseas are estimated by the Medical Chamber and are allowable.

#### Specialist Training

Before entering into specialist training dentists must have completed their 1 year post-qualification training. The specialist training is undertaken in Stomatology clinics, private and public health institutes which are licensed to provide this.

- Oral Surgery
- Oral Maxillo-facial Surgery
- Orthodontics
- Conservative Dentistry & Endodontics
- Prosthetic Dentistry
- Preventive and Paediatric Dentistry
- Oral Medicine and Periodontology

There are limited numbers who may undertake training, all of which is for 3 years, except Oral Surgery, which is for 4 years and Oral Maxillo-facial Surgery for 6 years. A specialists' degree is received on completion of training.

#### The title given is:

- Specialist in Oral surgery
- Specialist of Maxillofacial surgery
- Specialist in Jaw and Dental Orthopaedics (Orthodontics)
- ♣ Specialist of Dental Ddiseases and Endodontics
- Specilist for Stomatological Prosthetics
- Specialist for Child and Preventive Dentistry
- Specialist in Oral Medicine and Periodontology

The Medical Chamber of Slovenia is responsible for the registration of specialists.



# Workforce

#### **Dentists**

| Year of data:                | 2013  |
|------------------------------|-------|
| Total Registered             | 1,762 |
| In active practice           | 1,358 |
| Dentist to population ratio* | 1,517 |
| Percentage female            | 63%   |
| Qualified overseas           | 144   |

The Chamber reports that the dental workforce is increasing in 2013, after the decrease reported in 2008. Movement of dentists across borders

Most of the foreign dentists working in Slovenia are from the countries which previously formed Yugoslavia

## Specialists

There are 6 classes of specialists in Slovenia. All specialists see patients on referral from a primary dentist, only.

- Orthodontics
- Conservative Dentistry & Endodontics
- Preventive and Paediatric Dentistry
- Oral Medicine and Periodontology
- Prosthetic Dentistry
- Oral Surgery

There is also Oral Maxillo-facial Surgery, which is a medical and dental specialty.

| Year of data:                   | 2013 |
|---------------------------------|------|
| Orthodontics                    | 84   |
| Endodontics inc Dental Diseases | 24   |
| Paedodontics inc Preventive     | 36   |
| Periodontics inc Oral Medicine  | 16   |
| Prosthodontics                  | 24   |
| Oral Radiologists               |      |
| Oral Surgery                    | 24   |
| OMFS                            | 34   |
| Dental Public Health            |      |
| Others                          |      |

#### **Auxiliaries**

There were no legal clinical dental auxiliaries in Slovenia until 2005, two years after the first special training school for dental hygienists started in 2003. There are Dental Technicians and additionally, dental assistants.

| Year of data: | 2011 |
|---------------|------|
| Hygienists    | 15   |
| Technicians   | 251  |
| Denturists    | 0    |
| Assistants    | 870  |
| Therapists    | 0    |
| Other         |      |

The figure for dental assistants is estimated by the Chamber. Normally, there is at least one assistant per dentist, but there is no special register for them to measure numbers.

#### **Dental Hygienists**

The dental hygiene school is privately financed, and training is for 2 years. They receive the diploma of Dental Hygienist, which is not centrally registerable.

They are registered by individual dentist employers and they cannot work without this control. They can administer only topical anaesthesia. They are salaried.

#### Dental Technicians

Dental technicians are trained in dental technician secondary schools, for 4 years and then may go to colleges. To work, they must register with the Economy Chamber.

Dental technicians normally work in separate dental laboratories and invoice the dentist for the work done. A small number of technicians are employees of dental offices and they are paid by taking a percentage of the fees for the prosthetics work.

#### Dental Nurses (Assistants)

Dental nurses assist the dentist.

There are no special schools for dental assistants and it is not necessary to be a trained nurse to be a dental assistant. However, they are often first medical nurses after which they are trained by the dentists where they work. Indeed, the majority of dental assistants are nurses, but several are dental technicians and from other professions.

They are always salaried and have their own representative organisation, but membership is not obligatory.

# **Practice in Slovenia**

| Year of data:                       | 2013 |
|-------------------------------------|------|
| General (private) practice          | 804  |
| Public dental service               | 523  |
| University                          | 27   |
| Hospital                            | 31   |
| Armed Forces                        | 0    |
| General Practice as a proportion is | 59%  |

Just over half of active dentists in Slovenia work in general practice, in which the practice is not owned by the state. Over 25% of these dentists are self-employed in fully private practice, and they employ a small number of salaried dentists. They may also be in partnership with other dentists.

The remaining GDPs are in salaried positions or are selfemployed practice owners in contract with the HIIS.

Almost an equal number of dentists work in public municipal health centres, as salaried practitioners.

## **Working in General Practice**

General practitioners may work in the HIIS and in fully liberal practice, or as has been stated above may be in fully liberal private practice only. There is only one system of payment, which is Item of Treatment Fees, for HIIS work, and direct patient payments for other (fully private) work.

For payment, the contracted dentist sends an invoice with the list of patients and the provided dental care, to the health insurance company, monthly (by e-mail). The payment by the insurance company is also monthly (by lump sum) and at the end of the year, a final payment.

There is no prior approval for treatment necessary - only the consent of the patient, established freely and directly together with the dentist.

There are limitations on the treatment that can be provided, mainly for adult population: they pay only for amalgam filings on posterior teeth, with limitations also for prosthetic dentistry, with no implants possible.

#### Fee scales

Each year new prices are scheduled as a result of negotiations between the HIIS, delegates of the Chamber and the Ministry of Health. The prices of items fully covered by the insurance system are the same across the country. For dentists working within the system of the HIIS (contractual) these prices are obligatory.

For fully private dentists, the contract is between the dentist and the patient, who must pay the full cost of the dental care, directly negotiated with the dentist.

Joining or establishing a practice

There are no stated regulations which specifically aim to control the location of dental practices or other factors which effectively restrict where dentists may locate. Any type of building may be used if this fulfils the legislative claims to be a dental practice. But rules do exist which define, for example, the minimum size of rooms, the equipment in the practice and the standards of hygiene.

Normally dentists practice on their own, without another dentist in the practice. Rarely, they practice as two dentists together. There are a few large practices, with joint owners. Anyone may own a dental practice, but non-dentists need a dentist present during working hours.

#### **Working in Public Clinics**

Dentists who work in the Public Service are salaried and work in public clinics. About 40% of dentists work there. These municipal ambulatory dental departments offer common dental care for any citizen, also paid by HIIS care. All other conditions are the same - the difference is only of the ownership and that all the dentists are salaried.

They may treat patients outside the public dental service, for example after normal work in an afternoon, if they have the permission of the Director of the Clinic. This might be in the clinic or at a private practice.

The quality of dentistry in the public dental service is assured through the Medical Chamber.

#### Working in Hospitals

All dentists who work in hospitals are employees of the hospitals, which are owned and run by the state government. All of them are dental specialists. They provide all types of treatment, but mainly only the more difficult cases.

## Working in Universities and Dental Faculties

The dentists who work in the dental school are normally fulltime employees of the University. However, they are allowed a combination of part-time teaching employment and private practice (with permission of university).

The titles of university teachers are:

Asist......dr.dent.med.
Asist.mag.....dr.dent.med.
Doc.dr......dr.dent.med.
Prof.dr.....dr.dent.med.
Prof.dr.....dr.dent.med.
Prof.dr....dr.dent.med., višji svetnik

Study for a PhD is also required for the positions of docent and professor; it also necessary to pass an "habilitation" - this involves the further degree and a record of original research,

and a public lecture in front of the Scientific Council of

University.

# **Working in the Armed Forces**

No dentists serve in the Armed Forces.



# **Professional Matters**

#### **Professional associations**

The Slovenian Medical Chamber is the national professional association. All the physicians and dental practitioners who intend to practice medicine or dentistry in Slovenia have to belong to the chamber, as these are the chambers that award the right to practice medicine or dentistry.

|                             | Number | Year | Source |
|-----------------------------|--------|------|--------|
| Medical Chamber of Slovenia | 1,789  | 2013 | MCS    |

The Slovenian Medical Association is an independent, professional, democratic, public body of all physicians and dentists working in Slovenia. Its aims, objectives and activities are determined by statute. There is equal status for both physicians and dental practitioners.

The Assembly of the Chamber is where democratically elected representatives meet as delegates. The President of the Medical Chamber is directly elected by all physicians and dentists. One of the two Vice Presidents of the Chamber has to be a dentist. The term of office for officers is 4 years.

Dental practitioners are represented at all organisational levels of the Medical Chamber. The representation of dental practitioners is secured in the Executive board of the Medical Chamber of Slovenia. A Dental Committee is one of seven committees in the Chamber.

The tasks of the Slovenian Medical Chamber are:

- exercising care over conscientious practice, protecting the prestige of physicians and dentists
- preparing, performing, controlling and updating of decisions concerning the quality and conditions of medical practice, expressing its opinion on matters concerning public health and health policy of the state with its national and provincial local bodies, in cooperation with other associations and institutions in Slovenia and in foreign countries: Communication of the standpoints of the medical profession on matters of health policy and medicine
- setting the principles of professional ethics. Ethical Code: regulate ethical and professional obligations of physicians and dentists among themselves and vis-à-vis patients
- defending individual and collective interests of members, offering mutual aid and other forms of assistance to members
- expressing its opinion on matters concerning postgraduate education of physicians and dentists, taking part in its realisation
- Promotion of quality assurance

The Slovenian Medical Chamber performs the tasks by means of

- keeping the register of physicians and dentists
- cooperation in working out the general conditions of contracts between physicians/dentists and the National Health Insurance Fund
- delivery of opinions on draft legislation concerning the protection of health and practising as a physician or dentist
- making decisions with respect of inability to practice as a physician or a dentist
- professional and ethical supervision of members

- negotiating conditions of work and remuneration
- defending individual and collective interests of the members

## **Ethics and Regulation**

#### Ethical Code

There is a written ethical code in Slovenia. Whilst the Medical Chamber has an ethical code, the CED Ethical Code has also been adopted – but is a subordinate to the main code.

#### Fitness to Practise/Disciplinary Matters

The Chamber has a Professional Medical Committee which investigates complaints against and the quality of care given by Slovenian dentists. There are also Medical courts, which are part of the Chamber. This executive body has the responsibility to censure dentists, or ultimately to remove their licence to work, for life.

There is a self-standing dental committee which looks at dental matters. The Professional Dental Committee is composed of three dental specialists of different specialities. They cannot award compensation to aggrieved patients.

#### Advertising

Advertising is permitted, under the framework of the ethical code, but this is very limited. It is restricted to information on name, title, telephone number, address, specialisation and consultation hours – and is only permitted when a dentist opens a new practice or changes location of an existing practice, but only three times in the first three months from the opening. The dentist cannot use TV/radio but can advertise in Yellow Pages.

Slovenian dentists may use websites, within the ethical considerations - although the ethical code does not include a specific section on the issue. The CED Code on Electronic Commerce has been incorporated into the code.

#### Data Protection

The EU Data Protection Directive has been incorporated into Slovenian law.

#### Indemnity Insurance

Indemnity insurance is taken out with commercial companies, at a cost of about €350 per year (2013) - it is possible to choose the level of cover. It is compulsory, by law, for every practising dentist to be insured. This indemnity may cover the dentist for work overseas, depending upon the insurance policy.

#### Corporate Dentistry

Anyone may own or invest in a dental practice. The person undertaking the dentistry must be a dentist but there is no requirement for the investors to be dentists.

# Tooth whitening

Tooth whitening in Slovenia is regulated under the latest EU Cosmetics Directive (2011), and application is limited to dentists. There is some illegal practice, but it is not a huge problem.



# Health and Safety at Work

Dentists, and those who work for them, must be inoculated against Hepatitis B. The employer usually pays for inoculation of the dental staff.

#### Ionising Radiation

There are specific regulations about radiation protection. Training in radiation protection is mandatory for the competent person in each practice – the dentist or the DSA. Dentists must undergo continuing training, within any general requirements for continuing education.

#### Hazardous Waste

The EU Hazardous Waste Directive is incorporated into law and actively enforced. There is compulsory contracting with special companies who transport and dispose of waste.

Amalgam separators are legally required in all practice units.

Regulations for Health and Safety

| For                      | Administered by                  |
|--------------------------|----------------------------------|
| Ionising radiation       | Institute of Occupational Safety |
| Electrical installations | Institute of Occupational Safety |
| Waste disposal           | Ministry of Health               |
| Medical devices          | Ministry of Health               |
| Infection control        | Ministry of Health               |

# **Financial Matters**

## Retirement pensions and Healthcare

The retirement age is being raised (in 2013) to 65 for men and women. The change will be implemented gradually: reaching age 65 will be a condition for retirement only in the year 2021 (men) and 2025 (women).

For healthcare arrangements, see the first part of this section.

# **Taxes**

The annual taxable base is computed after compulsory social security contributions and certain allowances are deducted. Net active income is taxed according to a progressive tax rate. There are four tax brackets in the annual tax schedule for active income. The progressive tax rates are 16%, 27% and 41%. The top rate of income tax is 50% and is charged on incomes above €69,315 per year.

VAT

The standard rate of VAT in Slovenia is 22%, starting from July 1, 2013 (increased from the previous 20% rate). Dental materials, instruments and equipment are charged at this rate.

There is a reduced rate of 9.5% (increased from the previous 8.5% rate).

# Various Financial Comparators

| Ljubljana<br>Zurich = 100        | 2003 | 2012 |
|----------------------------------|------|------|
| Prices (including rent)          | 59.1 | 53.8 |
| Wage levels (net)                | 17.6 | 24.2 |
| Domestic Purchasing Power at PPP | 31.4 | 39.6 |

Source: UBS August 2003 & November 2012



# **Other Useful Information**

| Competent and Legal Authority:   | The Medical Chamber of Slovenia  |
|--|--|
| Name: Ministry of Education, Science & Sport Tel: +386 1 478 4600 Fax: +386 1 478 4719 E-mail: Website: http://www.mszs.si | The Medical Chamber of Slovenia Dunajska cesta 162 1000 Ljubljana Slovenia Tel: +386 1 307 2100 Fax: +386 1 307 2107 E-mail: zdravniska.zbornica@zzs-mcs.si Website: http://www.zdravniskazbornica.si/ |

# **Dental School:**

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