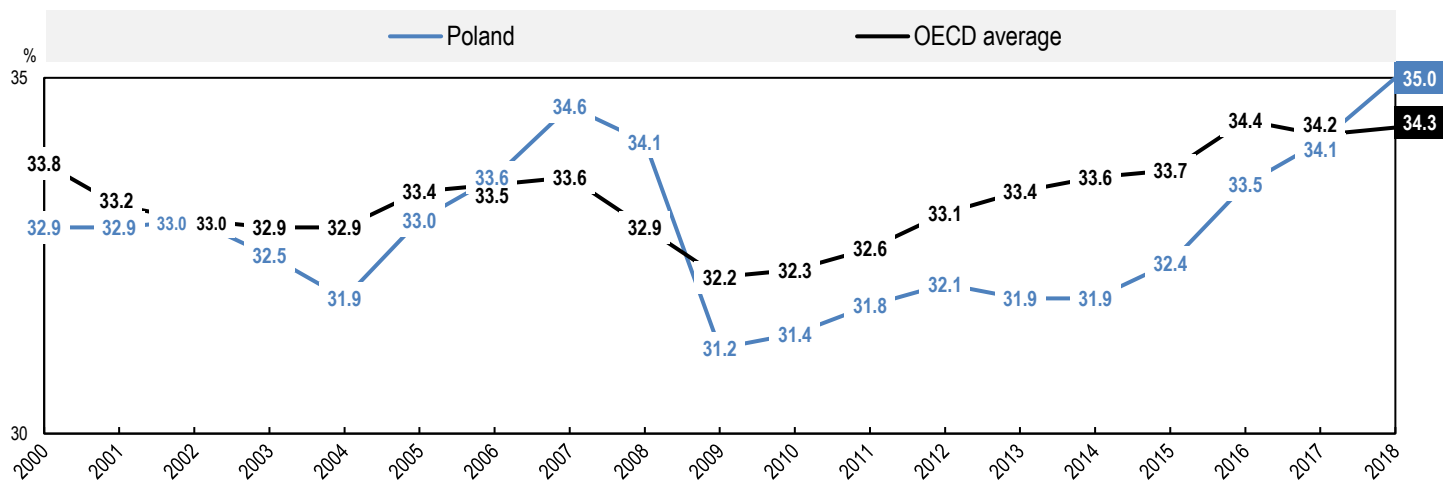


# Revenue Statistics 2019 - Poland

## Tax-to-GDP ratio

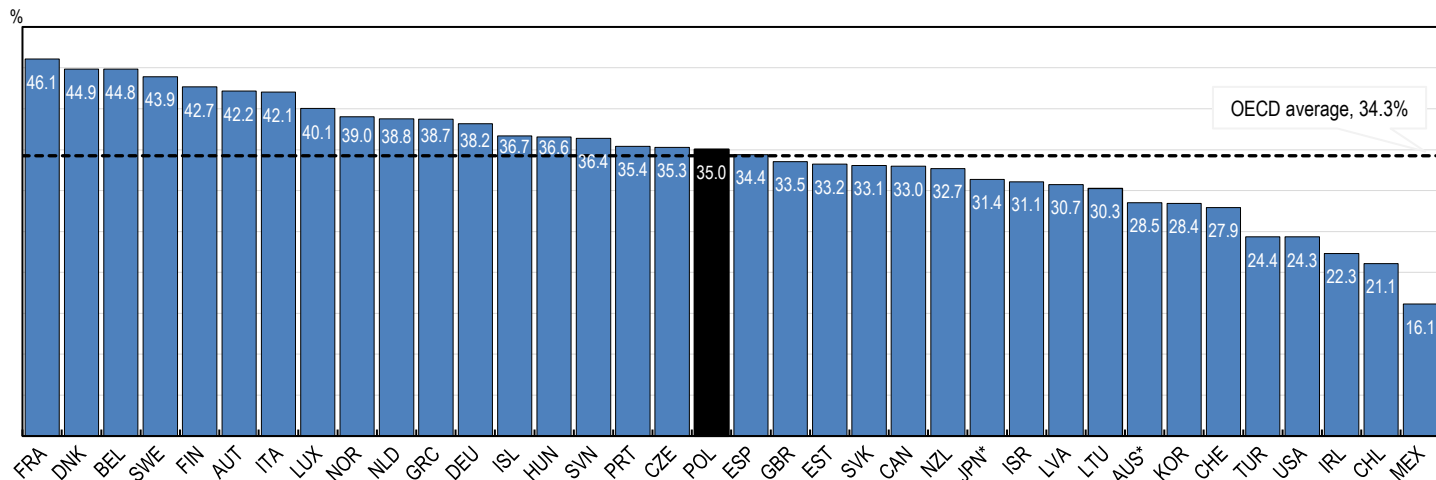
### Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Poland increased by 0.9 percentage points from 34.1% in 2017 to 35.0% in 2018. The corresponding figure for the OECD average was a slight increase of 0.1 percentage point from 34.2% to 34.3% over the same period. The tax-to-GDP ratio in Poland has increased from 32.9% in 2000 to 35.0% in 2018. Over the same period, the OECD average in 2018 was slightly above that in 2000 (34.3% compared with 33.8%). During that period the highest tax-to-GDP ratio in Poland was 35.0% in 2018, with the lowest being 31.2% in 2009.



### Tax-to-GDP ratio compared to the OECD, 2018

Poland ranked 18th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2018. In 2018, Poland had a tax-to-GDP ratio of 35.0% compared with the OECD average of 34.3%. In 2017, Poland was also ranked 18th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



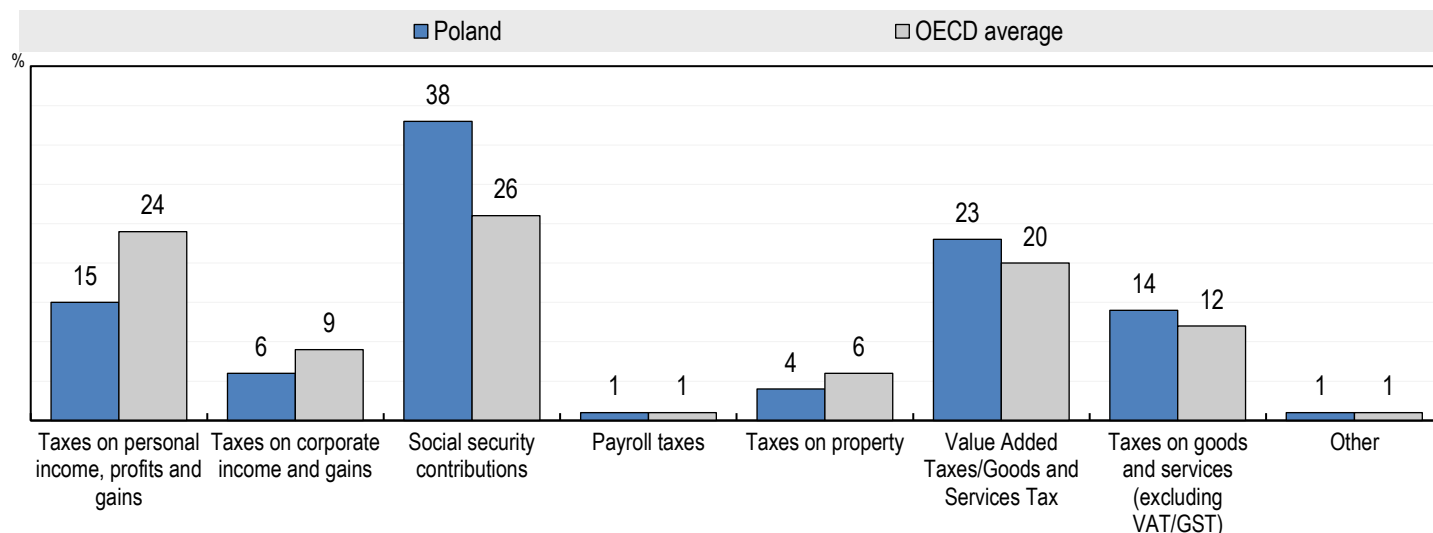
\* Australia and Japan are unable to provide provisional 2018 data, therefore their latest 2017 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.

## Tax structures

### Tax structure compared to the OECD average, 2017

The structure of tax receipts in Poland compared with the OECD average is shown in the figure below.



Relative to the OECD average, the tax structure in Poland is characterised by:

- » Substantially higher revenues from social security contributions, and higher revenues from value-added taxes and goods & services taxes (excluding VAT/GST).
- » Equal to the OECD average from payroll taxes.
- » A lower proportion of revenues from taxes on personal income, profits & gains; taxes on corporate income & gains; and property taxes.

### Tax structure

	Tax Revenues in national currency			Tax structure in Poland			Position in OECD <sup>2</sup>		
	Zloty, millions			%					
	2017	2016	Δ	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains <sup>1</sup>	137 481	124 251	+ 13 230	20	20	-	33rd	33rd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	99 121	90 071	+ 9 050	15	14	+ 1	29th	30th	+ 1
<i>Corporate income and gains</i>	38 360	34 180	+ 4 180	6	5	+ 1	27th	27th	-
Social security contributions	254 968	236 292	+ 18 676	38	38	-	7th	7th	-
Payroll taxes	4 485	4 173	+ 312	1	1	-	10th	9th	- 1
Taxes on property	27 101	25 612	+ 1 489	4	4	-	21st	20th	- 1
Taxes on goods and services	250 580	229 626	+ 20 954	37	37	-	11th	13th	+ 2
<i>of which VAT</i>	154 656	134 554	+ 20 102	23	22	+ 1	11th	13th	+ 2
Other	4 471	4 214	+ 257	1	1	-	12th	13th	+ 1
<b>TOTAL</b>	<b>679 086</b>	<b>624 168</b>	<b>+ 54 918</b>	<b>100</b>	<b>100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

1. Includes income taxes not allocable to either personal or corporate income.

2. The country with the highest share being 1st and the country with the lowest share being 36th.

Source: OECD Revenue Statistics 2019 <http://oe.cd/revenue-statistics>

### Contacts

#### David Bradbury

Centre for Tax Policy and Administration  
Head, Tax Policy and Statistics Division  
David.Bradbury@oecd.org

#### Michelle Harding

Centre for Tax Policy and Administration  
Head, Tax Data & Statistical Analysis Unit  
Michelle.Harding@oecd.org