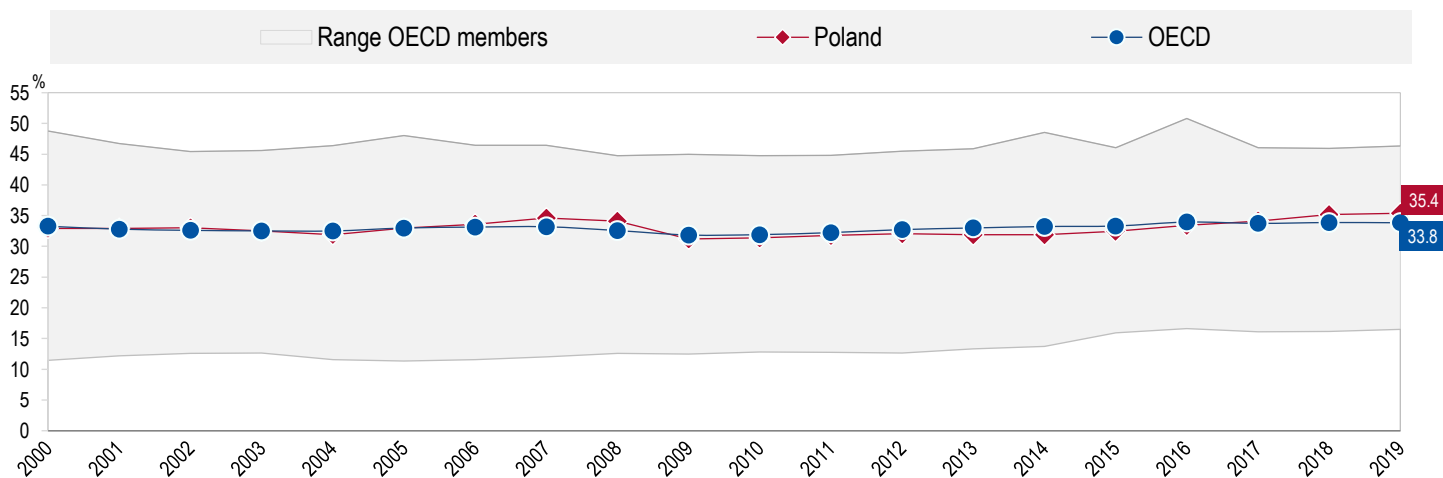


Revenue Statistics 2020 - Poland

Tax-to-GDP ratio

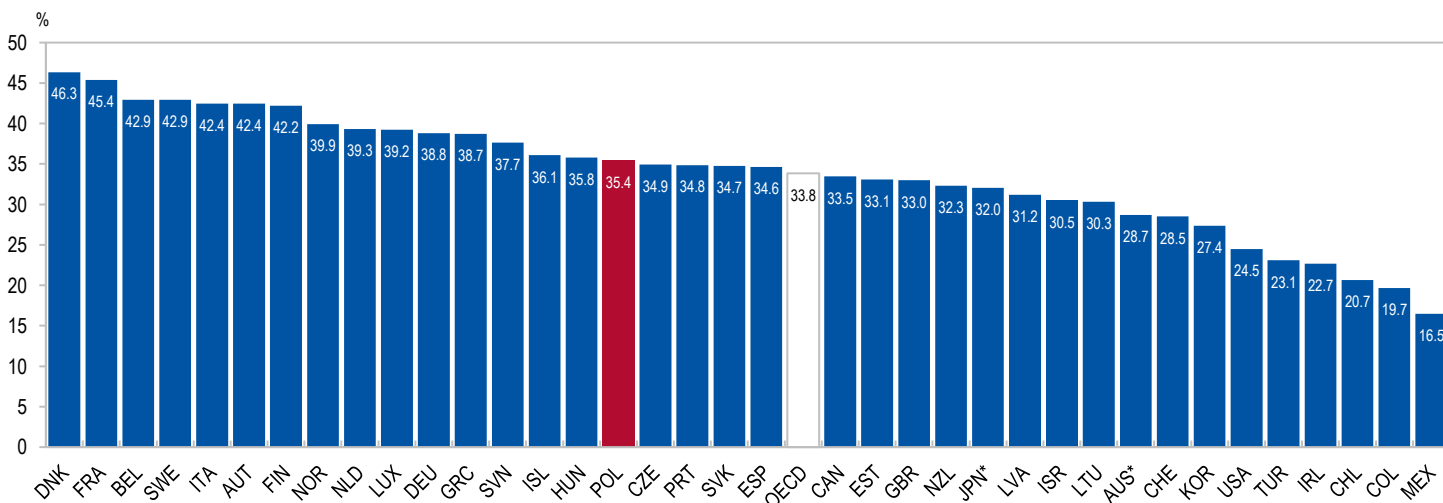
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Poland increased by 0.2 percentage points from 35.2% in 2018 to 35.4% in 2019. Between 2018 and 2019 the OECD average decreased from 33.9% to 33.8%. The tax-to-GDP ratio in Poland has increased from 32.9% in 2000 to 35.4% in 2019. Over the same period, the OECD average in 2019 was slightly above that in 2000 (33.8% compared with 33.3%). During that period the highest tax-to-GDP ratio in Poland was 35.4% in 2019, with the lowest being 31.2% in 2009.



Tax-to-GDP ratio compared to the OECD, 2019

Poland ranked 16th out of 37 OECD countries in terms of the tax-to-GDP ratio in 2019. In 2019, Poland had a tax-to-GDP ratio of 35.4% compared with the OECD average of 33.8%. In 2018, Poland was also ranked 16th out of the 37 OECD countries in terms of the tax-to-GDP ratio.



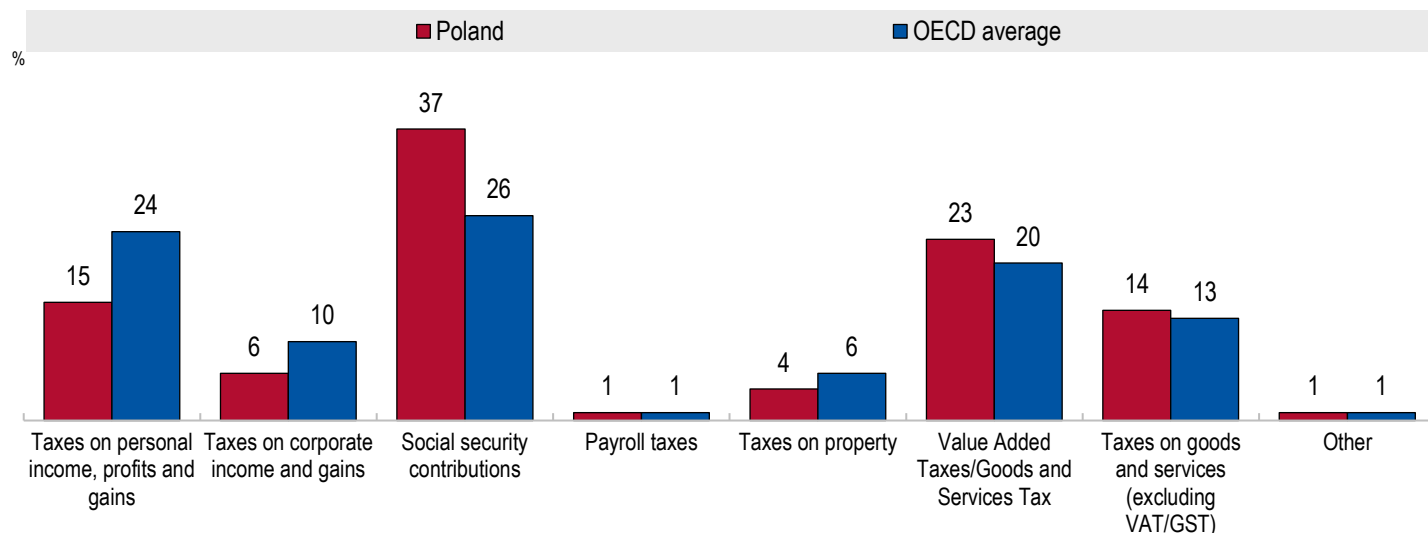
* Australia and Japan are unable to provide provisional 2019 data, therefore their latest 2018 data are presented within this country note.

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, 2018

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 ²		
	Zloty, millions			%					
	2017	2018	Δ	2017	2018	Δ	2017	2018	Δ
Taxes on income, profits and capital gains ¹	137 481	156 984	+ 19 503	20	21	+ 1	34th	33rd	+ 1
<i>of which</i>	-	-		-	-				
<i>Personal income, profits and gains</i>	99 121	112 659	+ 13 538	15	15	-	29th	30th	- 1
<i>Corporate income and gains</i>	38 360	44 325	+ 5 965	6	6	-	28th	28th	-
Social security contributions	254 919	277 670	+ 22 751	38	37	- 1	7th	7th	-
Payroll taxes	4 485	4 720	+ 235	1	1	-	11th	12th	- 1
Taxes on property	27 101	27 851	+ 750	4	4	-	22nd	24th	- 2
Taxes on goods and services	253 883	277 224	+ 23 341	37	37	-	12th	12th	-
<i>of which VAT</i>	154 656	172 210	+ 17 554	23	23	-	12th	12th	-
Other	4 472	4 991	+ 519	1	1	-	13th	13th	-
TOTAL	678 856	745 529	+ 66 673	100	100	-	-	-	-

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 37th.

Source: OECD Revenue Statistics 2020 <http://oe.cd/revenue-statistics>

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