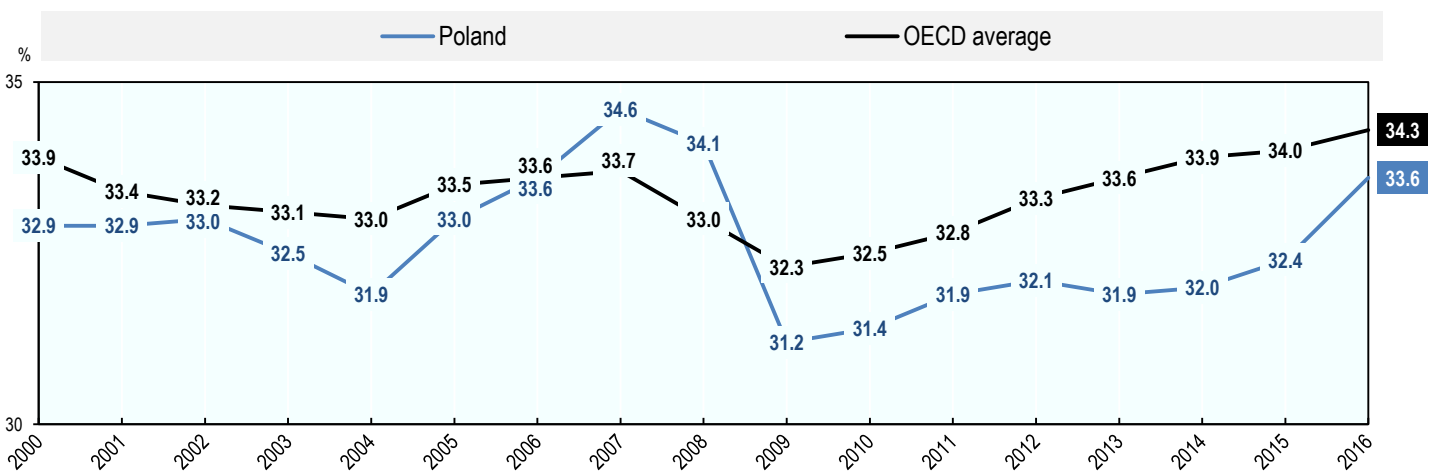


Revenue Statistics 2017 - Poland

Tax-to-GDP ratio

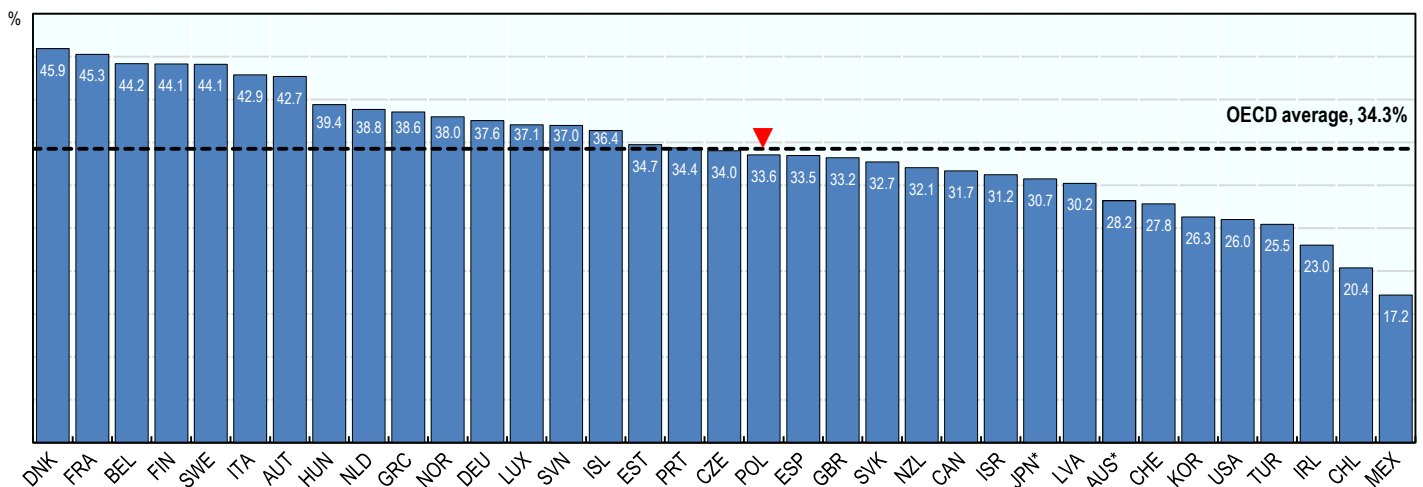
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Poland increased by 1.2 percentage points, from 32.4% in 2015 to 33.6% in 2016. The corresponding figures for the OECD average were an increase of 0.3 percentage points from 34.0% to 34.3% over the same period. The tax-to-GDP ratio in Poland in 2016 has increased from 32.9% in 2000 to 33.6% in 2016. Over the same period, the OECD average in 2016 was slightly above that in 2000 (34.3% compared with 33.9%). During that period the highest tax-to-GDP ratio in Poland was 34.6% in 2007, with the lowest being 31.2% in 2009.



Tax-to-GDP ratio compared to the OECD, 2016

Poland ranked 19th out of 35 OECD countries in terms of the tax-to-GDP ratio in 2016.* In 2016, Poland had a tax-to-GDP ratio of 33.6% compared with the OECD average of 34.3%. In 2015, Poland was ranked 22nd out of the 35 OECD countries in terms of the tax-to-GDP ratio.



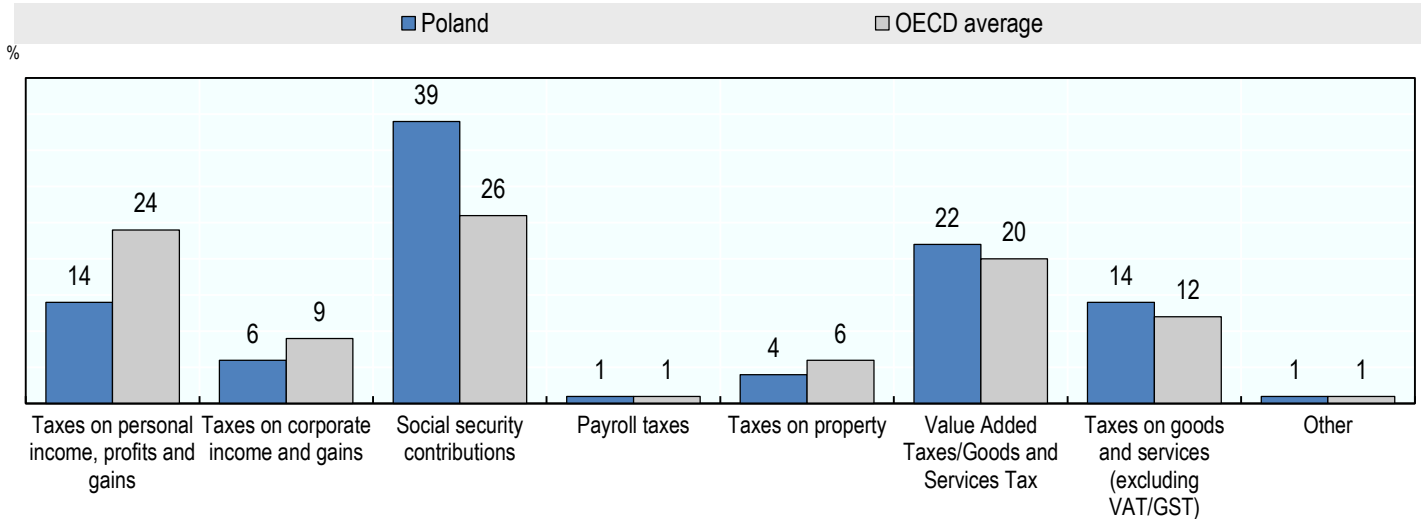
* Australia and Japan are unable to provide provisional 2016 data, therefore their latest 2015 data are presented within this country note.

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

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 structure	Tax Revenues in national currency			Tax structure in Poland			Position in OECD ²		
	Zloty, millions			%					
	2015	2014	Δ	2015	2014	Δ	2015	2014	Δ
Taxes on income, profits and capital gains ¹	117 078	108 759	+ 8 319	20	20	-	33rd	33rd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	83 974	78 719	+ 5 255	14	14	-	30th	30th	-
<i>Corporate income and gains</i>	33 104	30 040	+ 3 064	6	5	+ 1	26th	25th	- 1
Social security contributions	224 821	209 902	+ 14 919	39	38	+ 1	5th	6th	+ 1
Payroll taxes	4 028	4 042	- 14	1	1	-	10th	10th	-
Taxes on property	24 637	23 991	+ 646	4	4	-	20th	19th	- 1
Taxes on goods and services	209 666	199 905	+ 9 761	36	36	-	12th	12th	-
<i>of which VAT</i>	125 836	122 671	+ 3 165	22	22	-	12th	11th	- 1
Other	3 470	3 432	+ 38	1	1	-	12th	12th	-
TOTAL	583 700	550 031	+ 33 669	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 35th.

Source: OECD Revenue Statistics 2017 <http://www.oecd.org/tax/tax-policy/revenue-statistics.htm>

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