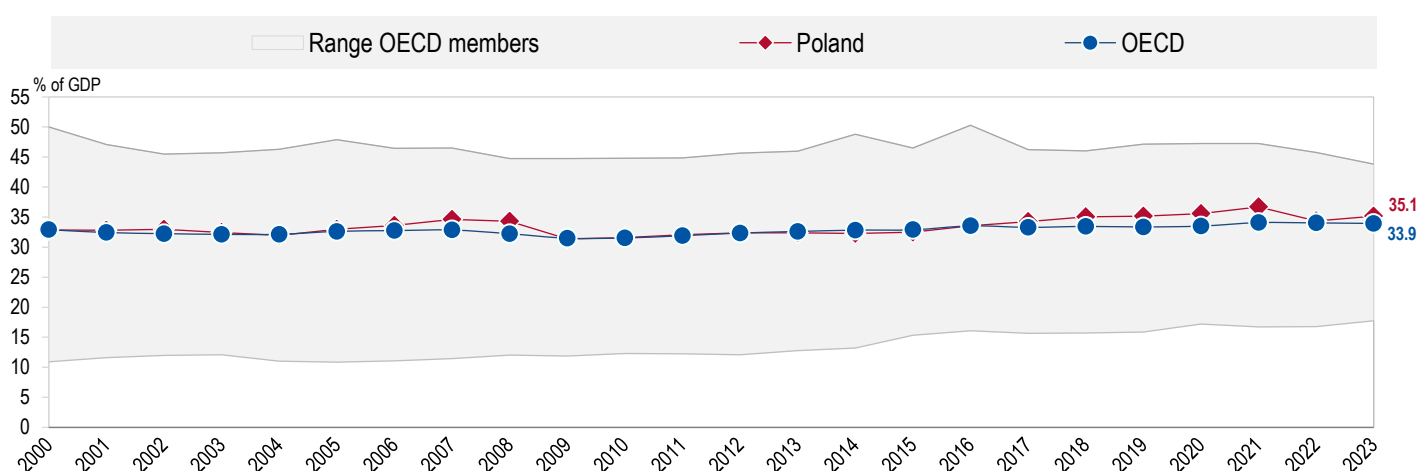


Revenue Statistics 2024 - Poland

Tax-to-GDP ratio

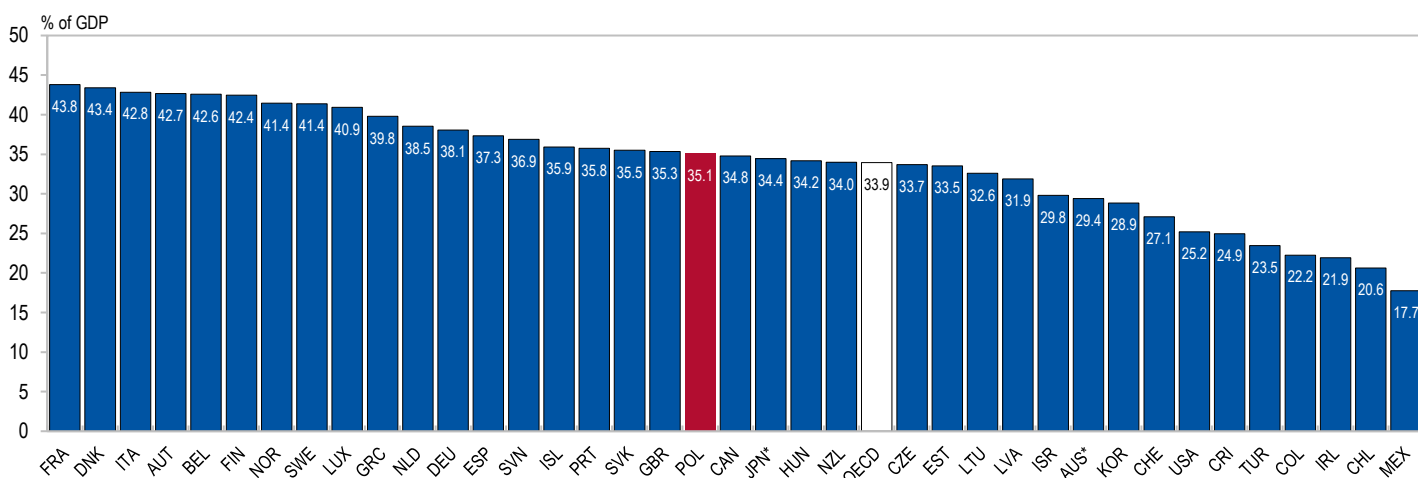
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Poland increased by 0.8 percentage points from 34.4% in 2022 to 35.1% in 2023. Between 2022 and 2023, the OECD average decreased from 34.0% to 33.9%. The tax-to-GDP ratio in Poland has increased from 32.9% in 2000 to 35.1% in 2023. Over the same period, the OECD average in 2023 was above that in 2000 (33.9% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Poland was 36.7% in 2021, with the lowest being 31.4% in 2009.



Tax-to-GDP ratio compared to the OECD, 2023

Poland ranked 19th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2023. In 2023, Poland had a tax-to-GDP ratio of 35.1% compared with the OECD average of 33.9%. In 2022, Poland was ranked 21st out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2023 data, therefore their latest 2022 data are presented within this country note.

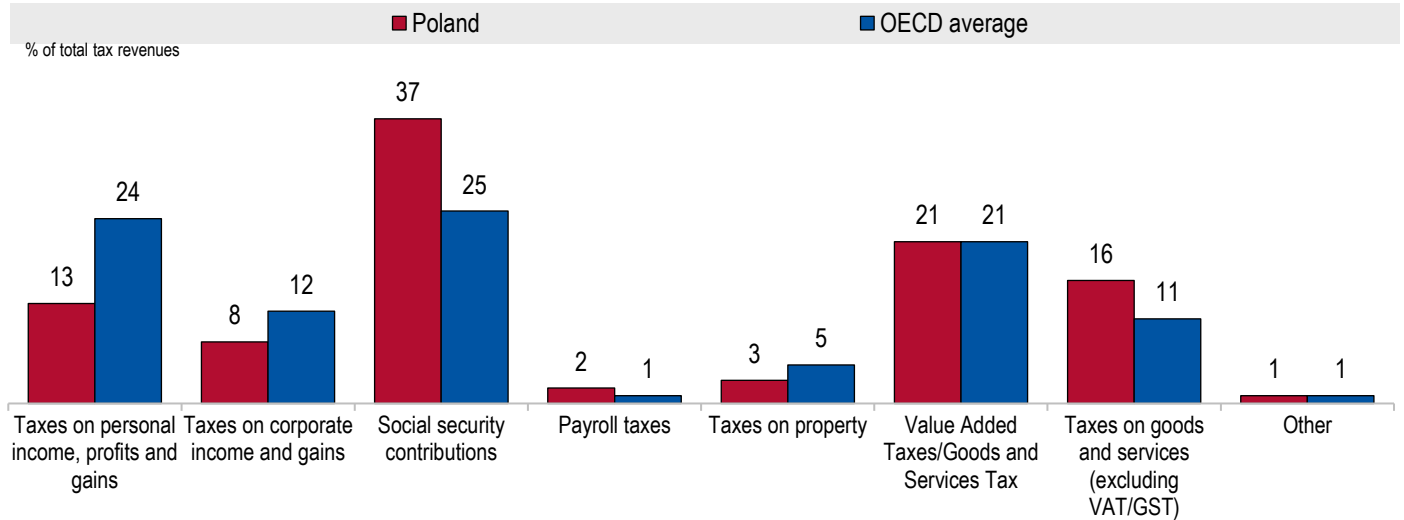
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. 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, 2022

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

Tax structure

| | Tax Revenues in national currency | | | Tax structure in Poland | | | Position in OECD | | |
|---|-----------------------------------|------------------|-----------------|-------------------------|------------|----------|------------------|----------|----------|
| | Zloty, millions | | | % | | | | | |
| | 2021 | 2022 | Δ | 2021 | 2022 | Δ | 2021 | 2022 | Δ |
| Taxes on income, profits and capital gains ¹ | 209 268 | 224 023 | + 14 755 | 22 | 21 | - 1 | 32nd | 35th | - 3 |
| <i>of which</i> | | | | | | | | | |
| <i>Personal income, profits and gains</i> | 140 681 | 138 258 | - 2 423 | 15 | 13 | - 2 | 30th | 32nd | - 2 |
| <i>Corporate income and gains</i> | 68 587 | 85 765 | + 17 178 | 7 | 8 | + 1 | 23rd | 22nd | + 1 |
| Social security contributions | 341 225 | 392 525 | + 51 300 | 35 | 37 | + 2 | 9th | 5th | + 4 |
| Payroll taxes | - | - | - | 2 | 2 | - | 11th | 10th | + 1 |
| Taxes on property | 33 611 | 35 795 | + 2 184 | 3 | 3 | - | 25th | 24th | + 1 |
| Taxes on goods and services | 365 723 | 386 097 | + 20 374 | 38 | 37 | - 1 | 9th | 10th | - 1 |
| <i>of which VAT</i> | 225 140 | 223 395 | - 1 745 | 23 | 21 | - 2 | 11th | 20th | - 9 |
| Other | 7 195 | 9 959 | + 2 764 | 1 | 1 | - | 13th | 11th | + 2 |
| TOTAL | 965 642 | 1 057 113 | + 91 471 | 100 | 100 | - | - | - | - |

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

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

OECD (2024), Revenue Statistics 2024: Health taxes in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics-2024>

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