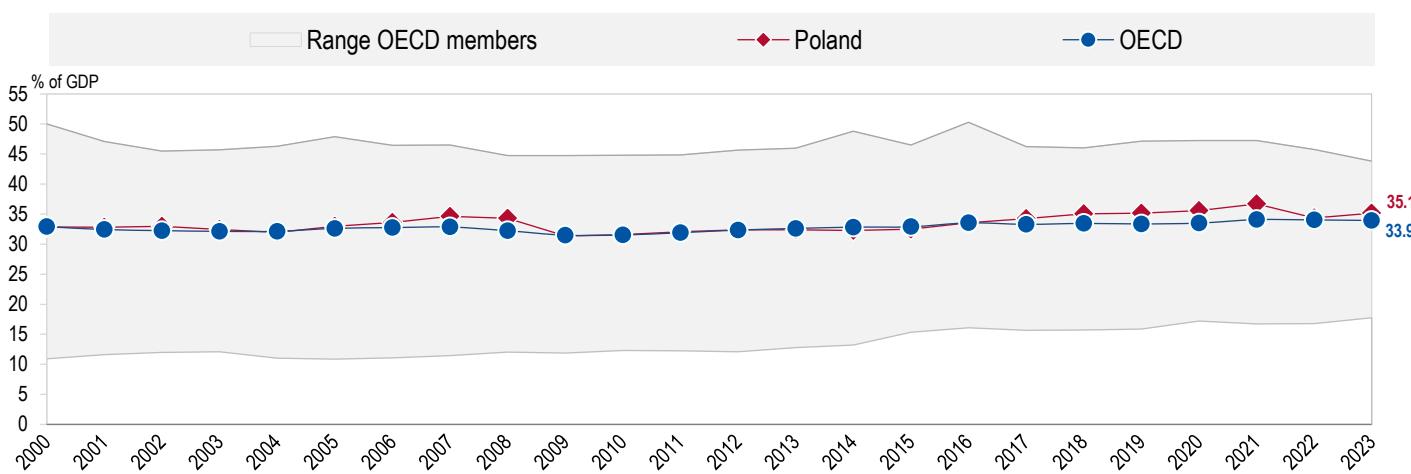


Revenue Statistics 2024 - Poland

Tax-to-GDP ratio

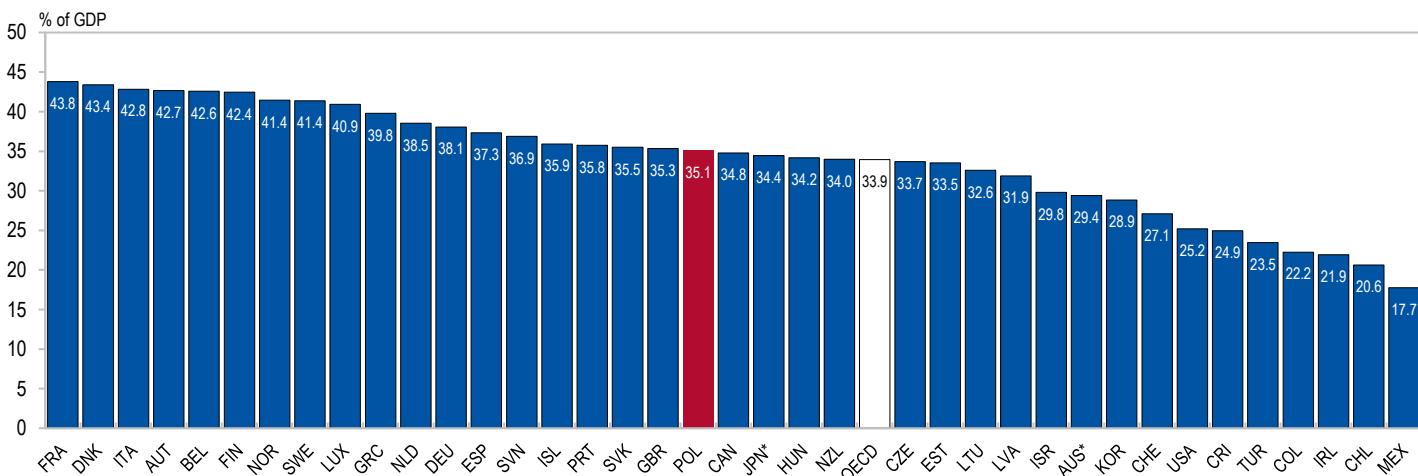
Tax-to-GDP ratio over time

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.

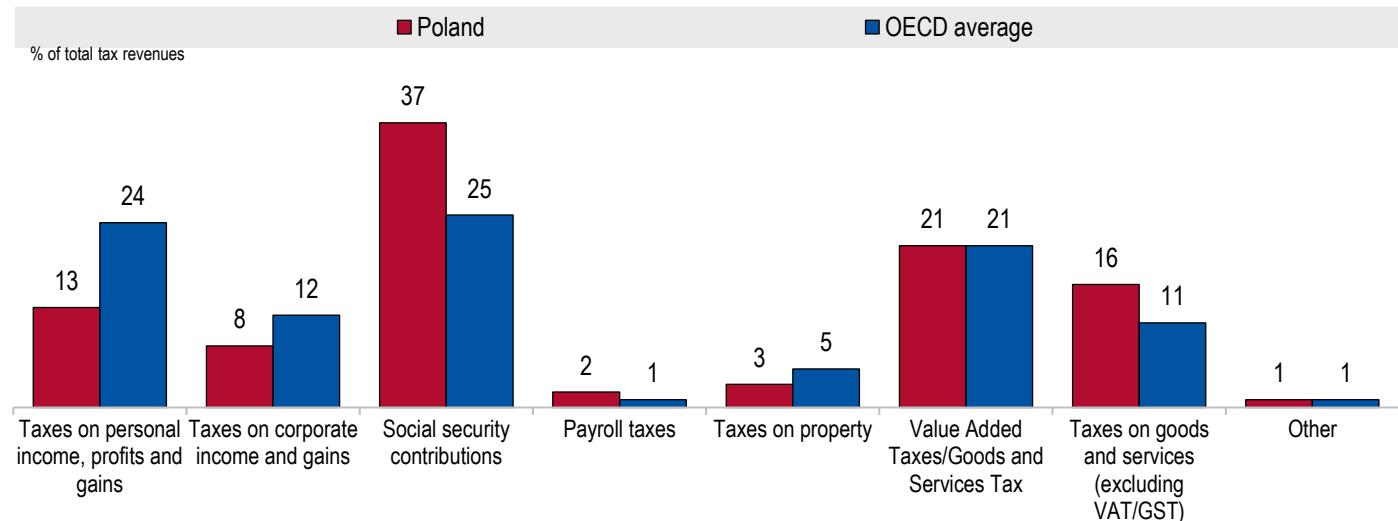
Note: In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government or to a supranational authority. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments.



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 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
of which									
Personal income, profits and gains	140 681	138 258	- 2 423	15	13	- 2	30th	32nd	- 2
Corporate income and gains	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
of which VAT	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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