

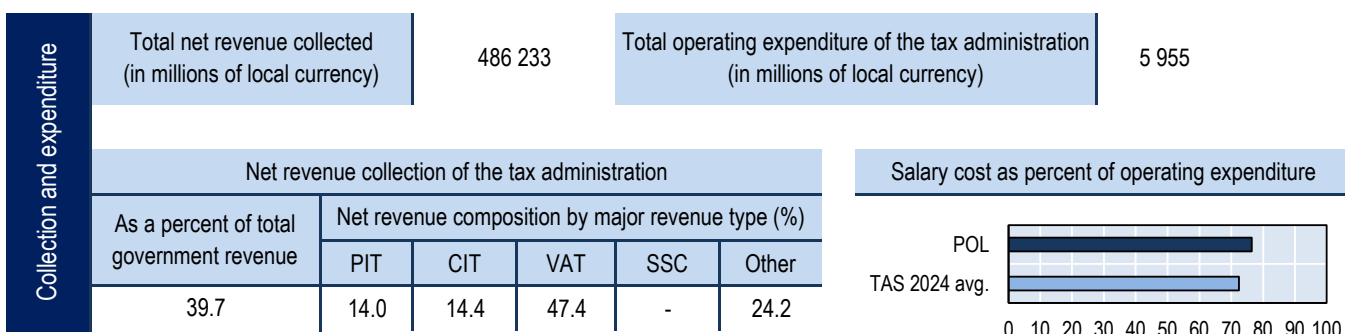
Tax Administration 2024

Comparative Information on OECD and Other Advanced and Emerging Economies

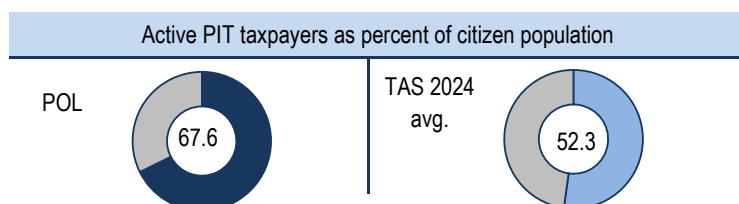
The information in this document relates to Fiscal Year 2022 and is based on the OECD report *Tax Administration 2024: Comparative Information on OECD and Other Advanced and Emerging Economies* (TAS 2024), data for which has been provided by participating tax administrations through the International Survey on Revenue Administration (ISORA). The report provides internationally comparative data on aspects of tax systems and their administration in 58 OECD and other advanced and emerging economies. For the definitions of the terms used, please consult TAS 2024.



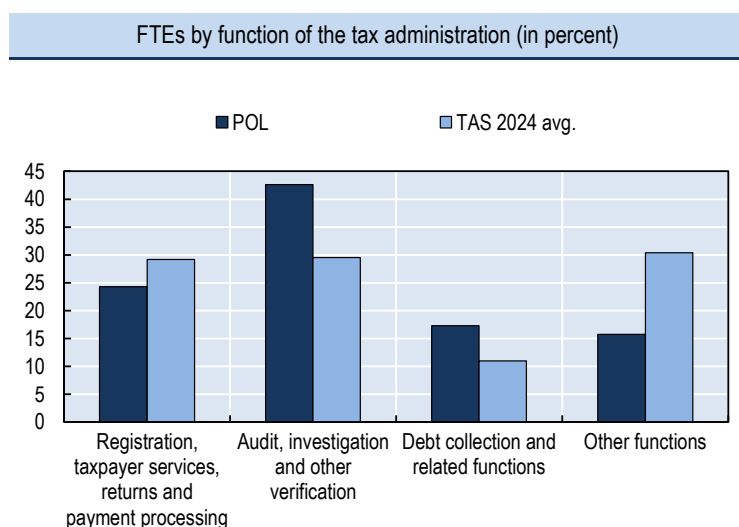
Poland (POL)



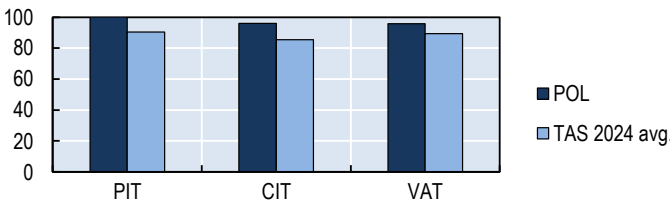
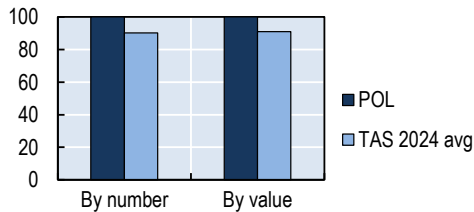
Taxpayer population	Active taxpayers (in millions) by major revenue type		
	PIT	CIT	VAT
	24.89	0.76	2.34



Staff	No. of FTEs of the tax administration		45 387
	Staff metrics	POL	TAS 2024 avg.
		(in percent)	
	Staff under 45 years old	45.8	45.4
	Staff with 10 or more years of service	83.3	63.6
	Total female staff	72.0	57.0
	Female executives	58.3	42.3
	Staff hiring rate	4.6	7.3
	Staff attrition rate	6.1	7.2



Poland (POL)

Return filing	On-time filing: Returns received on-time as a percent of returns received		Returns received electronically (in percent)												
	 <p>■ POL ■ TAS 2024 avg.</p>		<table><tr><th>Revenue type</th><th>POL</th><th>TAS 2024 avg.</th></tr><tr><td>PIT</td><td>96.2</td><td>89.4</td></tr><tr><td>CIT</td><td>N.A.</td><td>94.7</td></tr><tr><td>VAT</td><td>N.A.</td><td>98.1</td></tr></table>		Revenue type	POL	TAS 2024 avg.	PIT	96.2	89.4	CIT	N.A.	94.7	VAT	N.A.
Revenue type	POL	TAS 2024 avg.													
PIT	96.2	89.4													
CIT	N.A.	94.7													
VAT	N.A.	98.1													
Audit and verification	Audits with adjustment as a percent of audits completed		Additional assessments through audits as a percent of tax collections												
	<table><tr><td>POL</td><td>N.A.</td></tr><tr><td>TAS 2024 avg.</td><td>59.2</td></tr></table>		POL	N.A.	TAS 2024 avg.	59.2	<table><tr><th></th><th>POL</th><th>TAS 2024 avg.</th></tr><tr><td></td><td>3.6</td><td>3.7</td></tr></table>			POL	TAS 2024 avg.		3.6	3.7	
POL	N.A.														
TAS 2024 avg.	59.2														
	POL	TAS 2024 avg.													
	3.6	3.7													
Payment	Estimated percentage of total PIT withheld by third parties and subsequently paid to the administration		Electronic payment proportions (in percent)												
	<table><tr><td>POL</td><td>N.A.</td></tr><tr><td>TAS 2024 avg.</td><td>80.2</td></tr></table>		POL	N.A.	TAS 2024 avg.	80.2	 <p>■ POL ■ TAS 2024 avg.</p>								
POL	N.A.														
TAS 2024 avg.	80.2														
Debt collection	Arrears ratios		POL		TAS 2024 avg.										
	Total year-end arrears as a percent of total net revenue		21.9		29.3										
	Collectable arrears as a percent of total year-end arrears		N.A.		52.7										
Caveat	Tax administrations operate in varied environments, and the way in which they each administer their taxation system differs in respect to their policy and legislative environment and their administrative practice and culture. As such, a standard approach to tax administration may be neither practical nor desirable in a particular instance. Therefore, TAS 2024 and the observations it makes need to be interpreted with this in mind. Care should be taken when considering a jurisdiction's practices to fully appreciate the complex factors that have shaped a particular approach. Similarly, regard needs to be had to the distinct challenges and priorities each administration is managing.														
Legend	PIT: Personal income tax			SSC: Social security contributions											
	CIT: Corporate income tax			FTEs: Full time employees											
	VAT: Value added tax			N.A.: Data not available											

Access the 2024 publication and data:

<https://oe.cd/tas2024>

Disclaimer:

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For more information

Contact us by email:

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Visit our public website:

<https://oe.cd/fta>