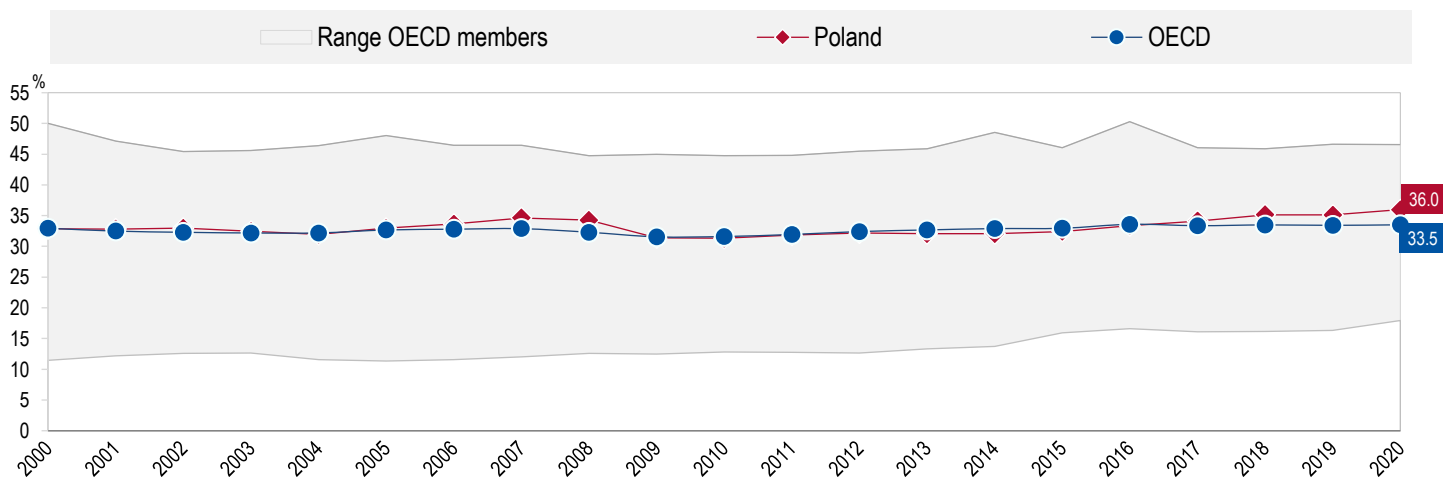


Revenue Statistics 2021 - Poland

Tax-to-GDP ratio

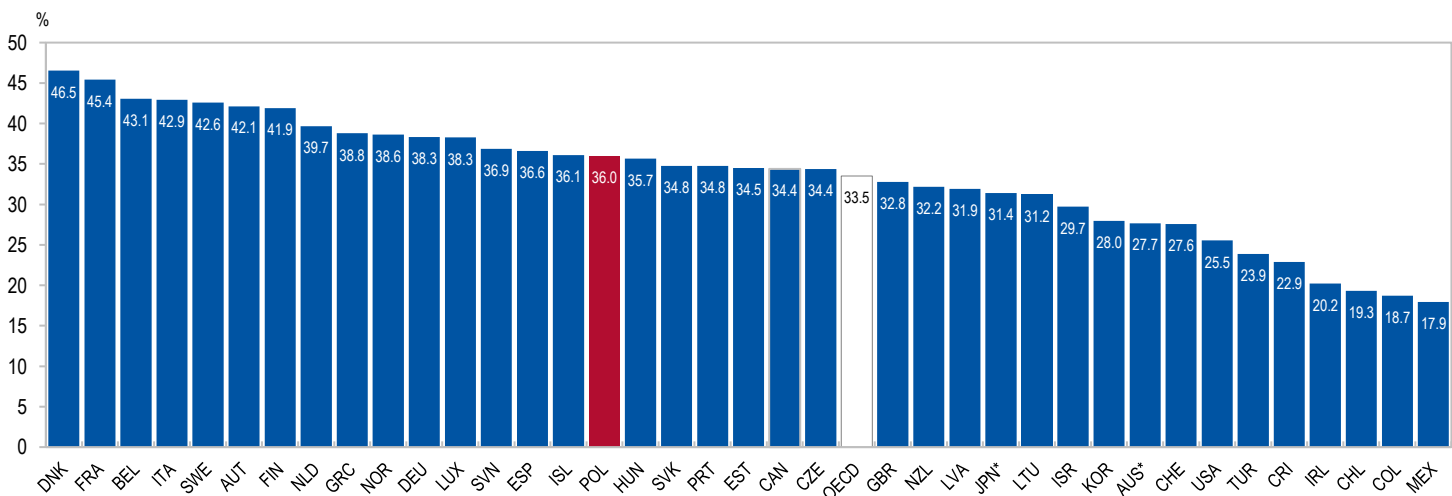
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Poland increased by 0.9 percentage points from 35.1% in 2019 to 36.0% in 2020. Between 2019 and 2020 the OECD average slightly increased from 33.4% to 33.5%. The tax-to-GDP ratio in Poland has increased from 32.9% in 2000 to 36.0% in 2020. Over the same period, the OECD average in 2020 was slightly above that in 2000 (33.5% compared with 32.9%). During that period the highest tax-to-GDP ratio in Poland was 36.0% in 2020, with the lowest being 31.3% in 2010.



Tax-to-GDP ratio compared to the OECD, 2020

Poland ranked 16th out of 38 OECD countries in terms of the tax-to-GDP ratio in 2020. In 2020, Poland had a tax-to-GDP ratio of 36.0% compared with the OECD average of 33.5%. In 2019, Poland was ranked 15th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2020 data, therefore their latest 2019 data are presented within this country note.

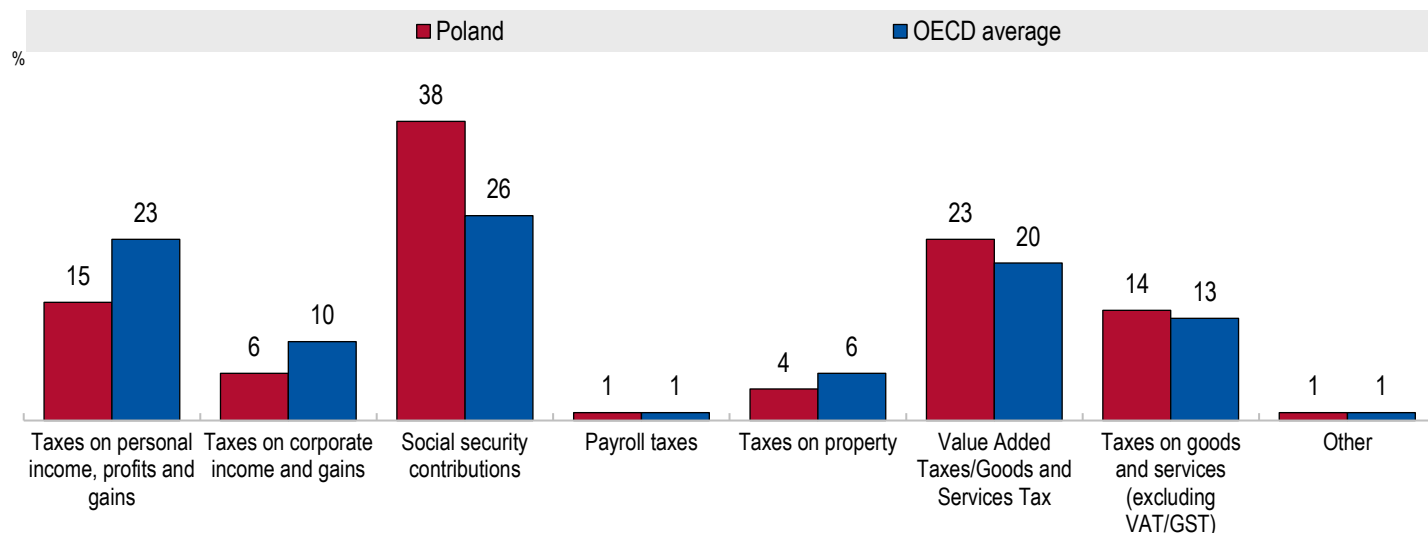
The differences between tax-to-GDP ratios shown may not sum correctly due to rounding

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, 2019

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			%					
	2018	2019	Δ	2018	2019	Δ	2018	2019	Δ
Taxes on income, profits and capital gains ¹	156 984	172 539	+ 15 555	21	21	-	33rd	33rd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	112 659	121 932	+ 9 273	15	15	-	30th	31st	- 1
<i>Corporate income and gains</i>	44 325	50 607	+ 6 282	6	6	-	29th	25th	+ 4
Social security contributions	277 670	302 319	+ 24 649	37	38	+ 1	7th	6th	+ 1
Payroll taxes	4 720	5 928	+ 1 208	1	1	-	14th	13th	+ 1
Taxes on property	27 850	28 993	+ 1 143	4	4	-	24th	24th	-
Taxes on goods and services	277 278	294 143	+ 16 865	37	37	-	12th	13th	- 1
<i>of which VAT</i>	172 264	182 147	+ 9 883	23	23	-	12th	12th	-
Other	4 992	5 586	+ 594	1	1	-	14th	14th	-
TOTAL	745 583	805 045	+ 59 462	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 38th.

Source: OECD Revenue Statistics 2021 <http://oe.cd/revenue-statistics>

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