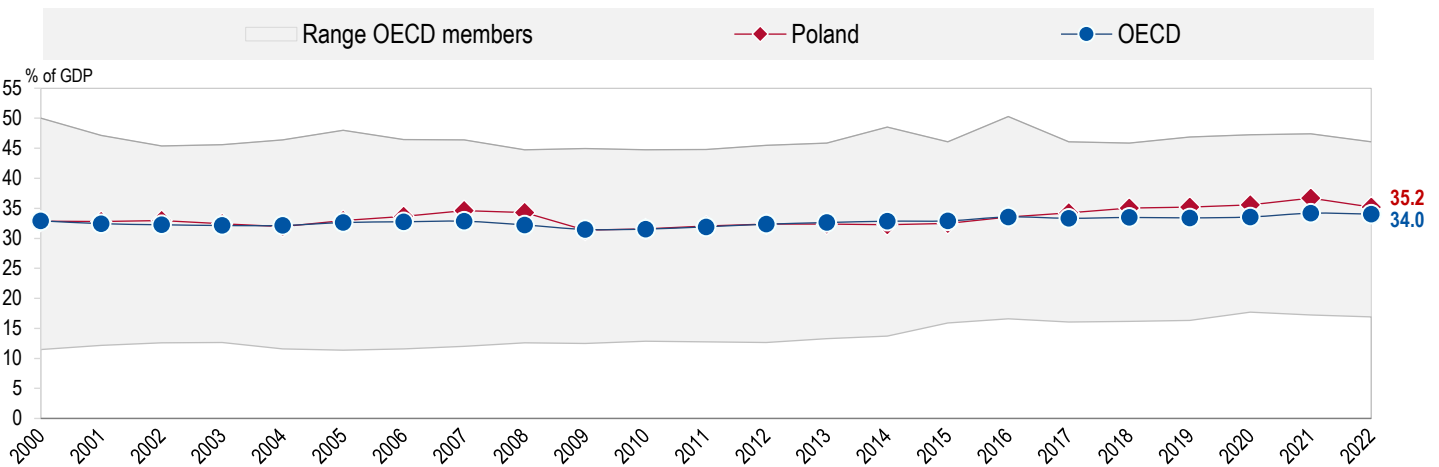


Revenue Statistics 2023 - Poland

Tax-to-GDP ratio

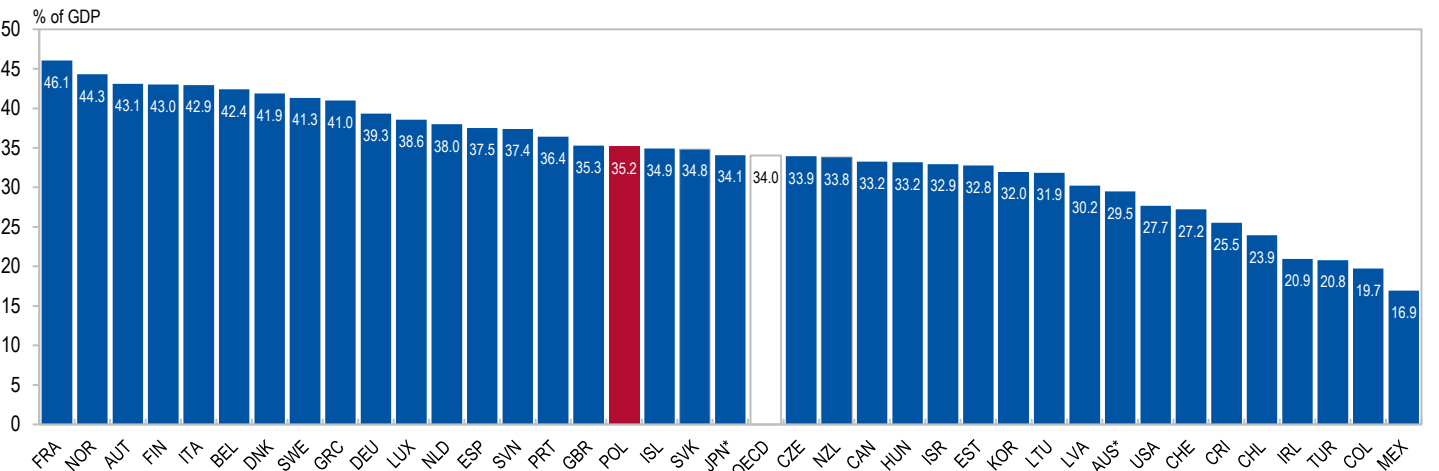
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Poland decreased by 1.5 percentage points from 36.7% in 2021 to 35.2% in 2022. Between 2021 and 2022, the OECD average decreased from 34.2% to 34.0%. The tax-to-GDP ratio in Poland has increased from 32.9% in 2000 to 35.2% in 2022. Over the same period, the OECD average in 2022 was above that in 2000 (34.0% 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, 2022

Poland ranked 17th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2022. In 2022, Poland had a tax-to-GDP ratio of 35.2% compared with the OECD average of 34.0%. In 2021, 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 2022 data, therefore their latest 2021 data are presented within this country note.

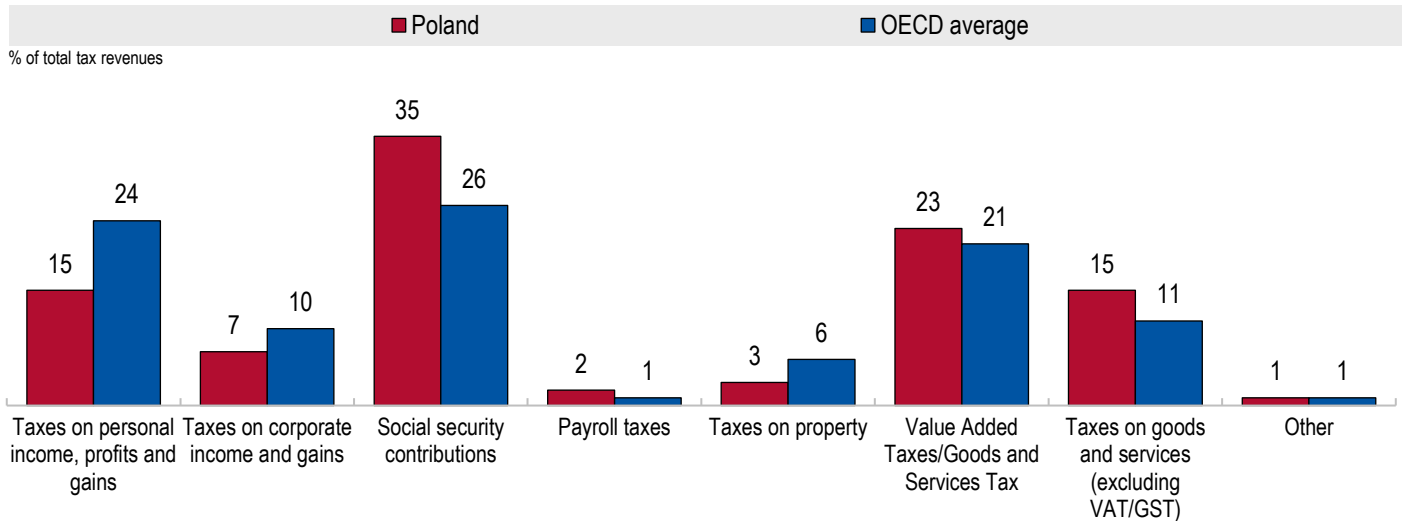
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2021

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:

- » Higher revenues from social security contributions; payroll taxes; value-added taxes; and goods & services taxes (excluding VAT/GST).
- » 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		
	Zloty, millions			%					
	2020	2021	Δ	2020	2021	Δ	2020	2021	Δ
Taxes on income, profits and capital gains ¹	175 845	209 268	+ 33 423	21	22	+ 1	33rd	32nd	+ 1
<i>of which</i>									
<i>Personal income, profits and gains</i>	122 973	140 681	+ 17 708	15	15	-	30th	30th	-
<i>Corporate income and gains</i>	52 872	68 587	+ 15 715	6	7	+ 1	23rd	23rd	-
Social security contributions	315 435	341 225	+ 25 790	38	35	- 3	6th	9th	- 3
Payroll taxes	-	-	-	1	2	+ 1	12th	11th	+ 1
Taxes on property	30 293	33 715	+ 3 422	4	3	- 1	24th	25th	- 1
Taxes on goods and services	301 032	365 619	+ 64 587	36	38	+ 2	12th	9th	+ 3
<i>of which VAT</i>	185 964	225 140	+ 39 176	22	23	+ 1	12th	11th	+ 1
Other	5 380	7 195	+ 1 815	1	1	-	14th	13th	+ 1
TOTAL	831 274	965 642	+ 134 368	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 (2023), Revenue Statistics 2023: Tax revenue buoyancy in OECD countries, OECD Publishing, Paris, <https://oe.cd/revenue-statistics>

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