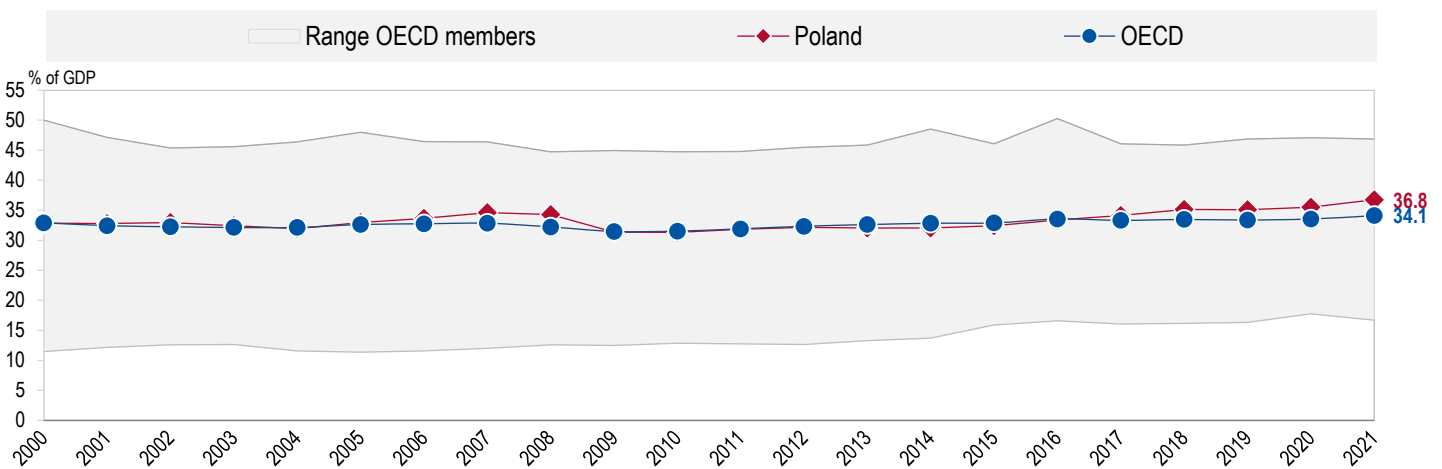


Revenue Statistics 2022 - Poland

Tax-to-GDP ratio

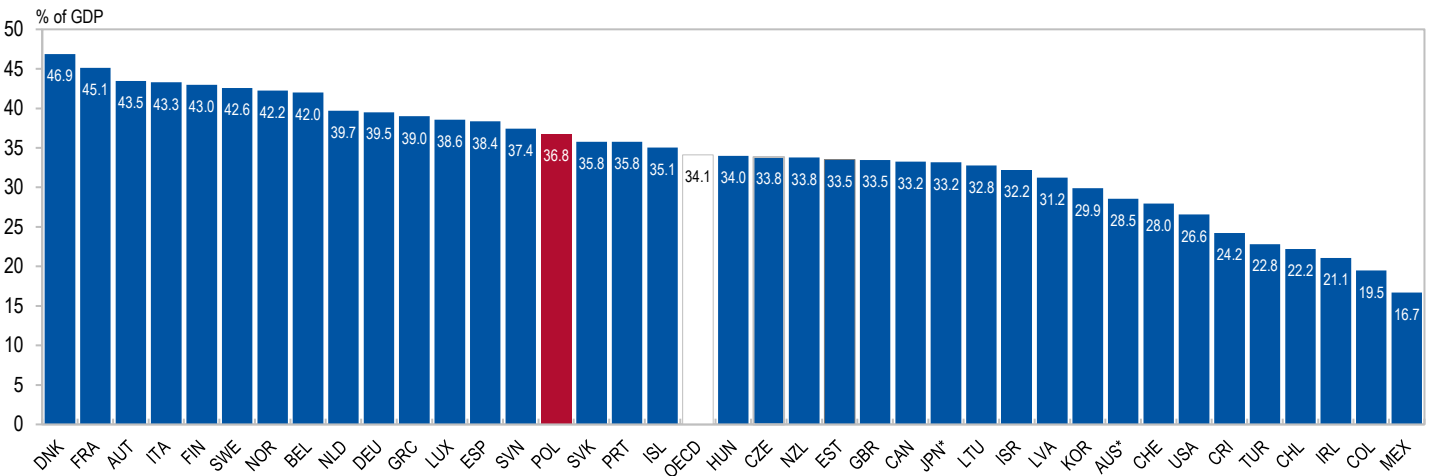
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Poland increased by 1.2 percentage points from 35.5% in 2020 to 36.8% in 2021. Between 2020 and 2021, the OECD average increased from 33.6% to 34.1%. The tax-to-GDP ratio in Poland has increased from 32.9% in 2000 to 36.8% in 2021. Over the same period, the OECD average in 2021 was above that in 2000 (34.1% compared with 32.9%). During that period, the highest tax-to-GDP ratio in Poland was 36.8% in 2021, with the lowest being 31.3% in 2010.



Tax-to-GDP ratio compared to the OECD, 2021

Poland ranked 15th¹ out of 38 OECD countries in terms of the tax-to-GDP ratio in 2021. In 2021, Poland had a tax-to-GDP ratio of 36.8% compared with the OECD average of 34.1%. In 2020, Poland was ranked 17th out of the 38 OECD countries in terms of the tax-to-GDP ratio.



* Australia and Japan are unable to provide provisional 2021 data, therefore their latest 2020 data are presented within this country note.

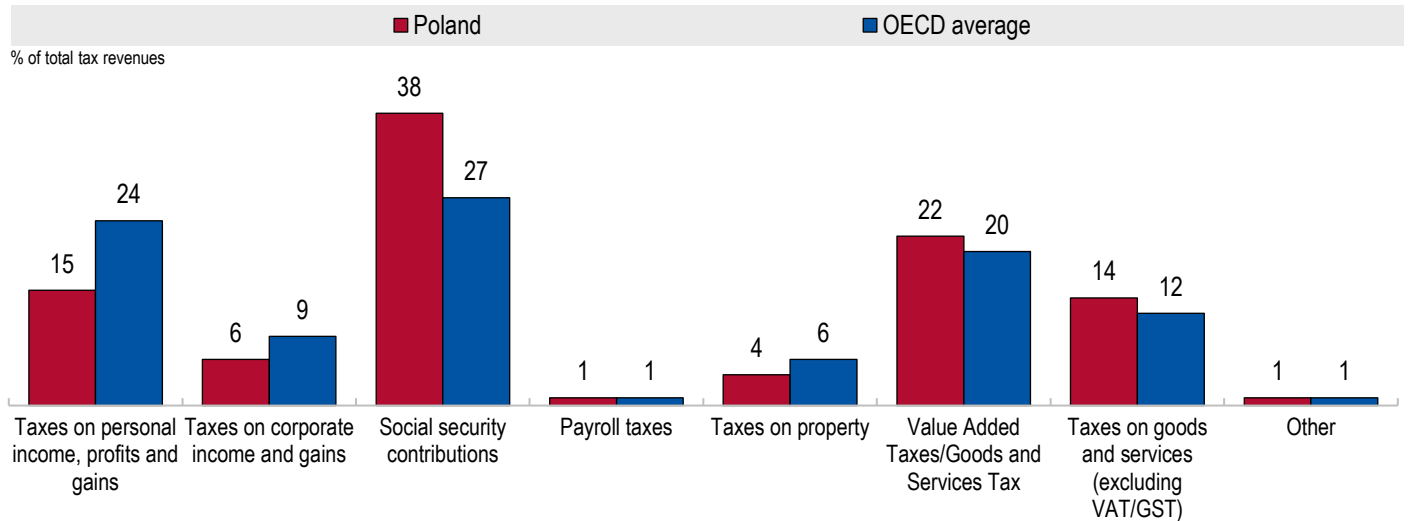
1. In this note, the country with the highest level or share is ranked first and the country with the lowest level or share is ranked 38th.

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, 2020

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			%					
	2019	2020	Δ	2019	2020	Δ	2019	2020	Δ
Taxes on income, profits and capital gains ¹	172 539	175 845	+ 3 306	21	21	-	33rd	33rd	-
<i>of which</i>									
<i>Personal income, profits and gains</i>	121 932	122 973	+ 1 041	15	15	-	31st	30th	+ 1
<i>Corporate income and gains</i>	50 607	52 872	+ 2 265	6	6	-	25th	22nd	+ 3
Social security contributions	302 318	315 436	+ 13 118	38	38	-	6th	6th	-
Payroll taxes	5 928	7 683	+ 1 755	1	1	-	13th	12th	+ 1
Taxes on property	28 993	30 293	+ 1 300	4	4	-	24th	24th	-
Taxes on goods and services	294 143	301 032	+ 6 889	37	36	- 1	12th	12th	-
<i>of which VAT</i>	182 147	185 964	+ 3 817	23	22	- 1	12th	12th	-
Other	5 586	5 380	- 206	1	1	-	14th	14th	-
TOTAL	805 044	831 275	+ 26 231	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.

Source: OECD Revenue Statistics 2022

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