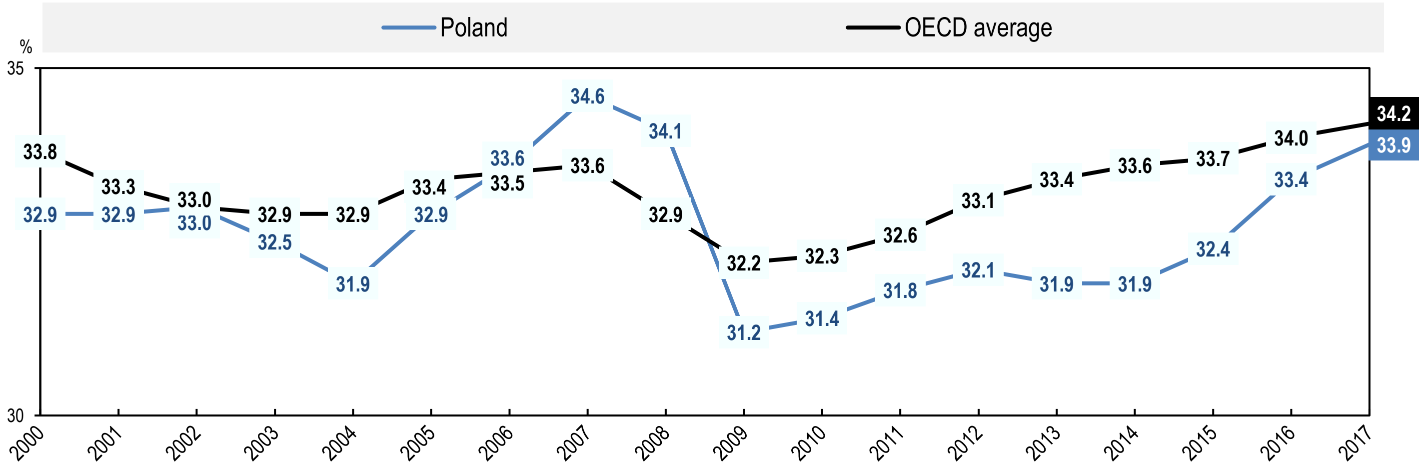
Revenue Statistics 2018 - Poland

Tax-to-GDP ratio

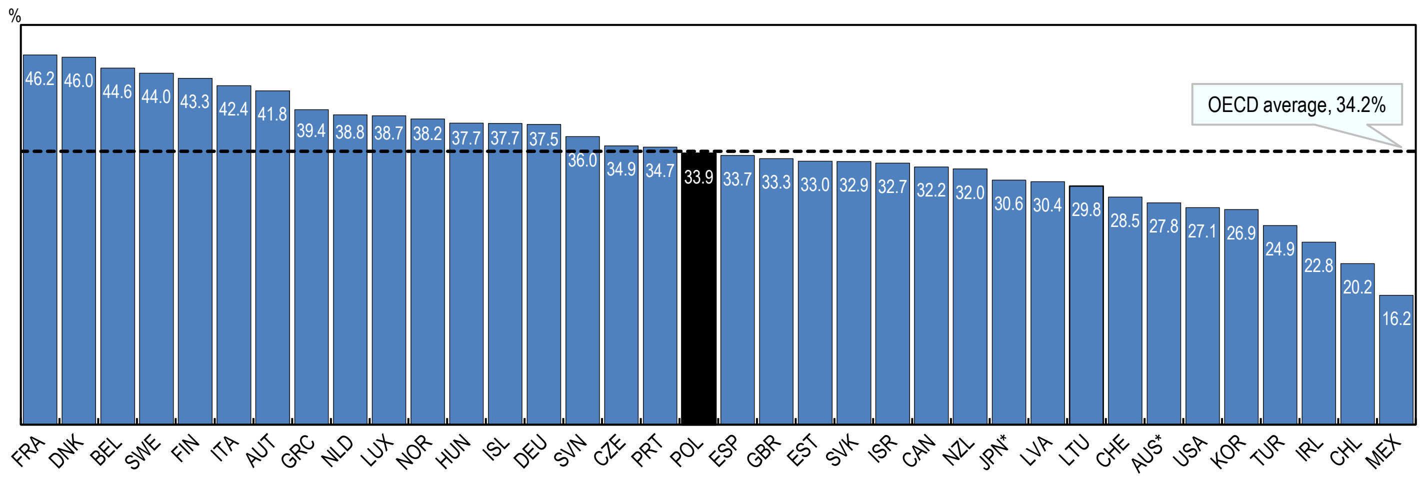
Tax-to-GDP ratio over time

The OECD's annual Revenue Statistics report found that the tax-to-GDP ratio in Poland increased by 0.5 percentage points, from 33.4% in 2016 to 33.9% in 2017. The corresponding figures for the OECD average were an increase of 0.2 percentage points from 34.0% to 34.2% over the same period. The tax-to-GDP ratio in Poland has increased from 32.9% in 2000 to 33.9% in 2017. Over the same period, the OECD average in 2017 was slightly above that in 2000 (34.2% compared with 33.8%). During that period the highest tax-to-GDP ratio in Poland was 34.6% in 2007, with the lowest being 31.2% in 2009.



Tax-to-GDP ratio compared to the OECD, 2017

Poland ranked 18th out of 36 OECD countries in terms of the tax-to-GDP ratio in 2017. In 2017, Poland had a tax-to-GDP ratio of 33.9% compared with the OECD average of 34.2%. In 2016, Poland was ranked 19th out of the 36 OECD countries in terms of the tax-to-GDP ratio.



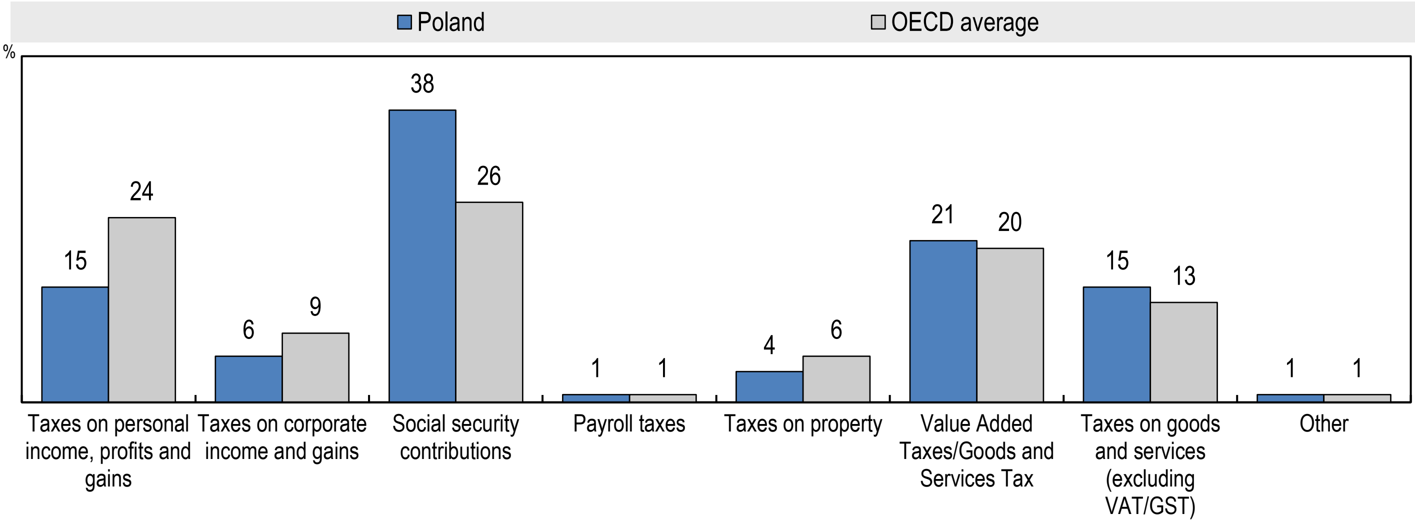
* Australia and Japan are unable to provide provisional 2017 data, therefore their latest 2016 data are presented within this country note.

In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. 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

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			%					
	2016	2015	Δ	2016	2015	Δ	2016	2015	Δ
Taxes on income, profits and capital gains[1]	124 251	117 078	+ 7 173	20	20	-	33rd	33rd	-
of which									
Personal income, profits and gains	90 071	83 974	+ 6 097	15	14	+ 1	30th	30th	-
Corporate income and gains	34 180	33 104	+ 1 076	6	6	-	28th	27th	- 1
Social security contributions	236 292	223 531	+ 12 761	38	38	-	7th	6th	- 1
Payroll taxes	4 173	4 028	+ 145	1	1	-	9th	10th	+ 1
Taxes on property	25 612	24 637	+ 975	4	4	-	20th	20th	-
Taxes on goods and services	226 077	209 666	+ 16 411	36	36	-	13th	13th	-
of which VAT	131 005	125 836	+ 5 169	21	22	- 1	14th	13th	- 1
Other	4 214	3 470	+ 744	1	1	-	12th	14th	+ 2
TOTAL	620 619	582 410	+ 38 209	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 36th.

Source: OECD Revenue Statistics 2018 http://oe.cd/revenue-statistics

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