

POLAND

Table II. Detailed taxes and social contribution receipts

Million PLN

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>535 580</b>	<b>542 567</b>	<b>563 541</b>	<b>598 612</b>	<b>636 417</b>	<b>693 483</b>	<b>760 039</b>	<b>820 092</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>521 930</b>	<b>527 969</b>	<b>548 503</b>	<b>583 418</b>	<b>620 905</b>	<b>677 947</b>	<b>744 509</b>	<b>803 663</b>
<b>3 Total tax receipts</b>	<b>325 310</b>	<b>323 335</b>	<b>338 382</b>	<b>357 658</b>	<b>382 250</b>	<b>420 417</b>	<b>464 002</b>	<b>498 263</b>
<b>4 Taxes on production and imports</b>	<b>211 622</b>	<b>211 907</b>	<b>221 486</b>	<b>232 778</b>	<b>249 499</b>	<b>274 217</b>	<b>297 993</b>	<b>316 367</b>
<b>5 Taxes on products</b>	<b>187 260</b>	<b>188 060</b>	<b>194 993</b>	<b>201 896</b>	<b>216 141</b>	<b>240 112</b>	<b>261 464</b>	<b>273 814</b>
<b>6 Value added type taxes</b>	<b>116 265</b>	<b>116 607</b>	<b>122 671</b>	<b>125 895</b>	<b>134 623</b>	<b>154 694</b>	<b>172 264</b>	<b>182 147</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>4 363</b>	<b>5 536</b>	<b>6 966</b>	<b>8 190</b>	<b>7 523</b>	<b>5 193</b>	<b>4 763</b>	<b>4 727</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	4 363	5 536	6 966	8 190	7 523	5 193	4 763	4 727
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	4 363	5 536	6 966	8 190	7 523	5 193	4 763	4 727
13 General sales taxes	..	..	..	..	..	..	..	..
14 Taxes on specific services	..	..	..	..	..	..	..	..
15 Profits of import monopolies	..	..	..	..	..	..	..	..
<b>16 Taxes on products, except VAT, import and export taxes</b>	<b>66 632</b>	<b>65 917</b>	<b>65 356</b>	<b>67 811</b>	<b>73 995</b>	<b>80 225</b>	<b>84 437</b>	<b>86 940</b>
17 Excise duties and consumption taxes	61 756	60 774	60 170	62 442	68 121	73 763	77 377	79 127
18 Stamp taxes	481	488	500	408	430	461	477	502
19 Taxes on financial and capital transactions	1 502	1 633	1 805	1 777	2 180	2 562	2 749	2 965
20 Car registration taxes	783	836	853	880	838	828	869	915
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 301	1 457	1 240	1 323	1 421	1 632	1 900	2 319
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	..
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	809	729	788	981	1 005	978	1 065	1 112
<b>29 Other taxes on production</b>	<b>24 362</b>	<b>23 847</b>	<b>26 493</b>	<b>30 882</b>	<b>33 358</b>	<b>34 105</b>	<b>36 529</b>	<b>42 553</b>
30 Taxes on land, buildings or other structures	13 590	14 458	14 979	15 657	15 937	16 838	17 168	17 765
31 Taxes on the use of fixed assets	929	952	985	1 015	1 057	1 091	1 131	1 168
32 Total wage bill and payroll taxes	4 290	3 998	4 042	4 028	4 173	4 485	4 720	5 928
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	2 471	2 822	3 164	6 156	4 378	4 141	4 306	4 916
35 Taxes on pollution	1 839	882	2 098	2 408	2 085	1 966	3 613	6 591
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	1 243	735	1 225	1 618	5 728	5 584	5 591	6 185
<b>38 Current taxes on income and wealth</b>	<b>113 395</b>	<b>111 176</b>	<b>116 633</b>	<b>124 634</b>	<b>132 472</b>	<b>145 905</b>	<b>165 710</b>	<b>181 571</b>
<b>39 Taxes on income</b>	<b>106 480</b>	<b>103 567</b>	<b>108 759</b>	<b>117 078</b>	<b>124 251</b>	<b>137 481</b>	<b>156 984</b>	<b>172 539</b>
40 Taxes on individual or household income including holding gains	72 516	74 124	78 617	83 861	89 943	98 969	112 503	121 755
41 Taxes on individual or household income excl. holding gains	72 516	74 124	78 617	83 861	89 943	98 969	112 503	121 755
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	33 863	29 351	30 040	33 104	34 180	38 360	44 325	50 607
44 Taxes on income or profits of corporations excl. holding gains	33 863	29 351	30 040	33 104	..	..	..	..
45 Taxes on holding gains of corporations	..	..	..	..	..	..	..	..
46 Other taxes on holding gains	..	..	..	..	..	..	..	..
47 Taxes on holding gains	..	..	..	..	..	..	..	..
48 Taxes on winnings from lottery or gambling	101	92	102	113	128	152	156	177
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>6 915</b>	<b>7 609</b>	<b>7 874</b>	<b>7 556</b>	<b>8 221</b>	<b>8 424</b>	<b>8 726</b>	<b>9 032</b>
51 Current taxes on capital	5 878	6 289	6 444	6 549	6 785	6 945	7 157	7 436
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	309	295	314	360	514	493	488	473
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	728	1 025	1 116	647	922	986	1 081	1 123
<b>57 Capital taxes</b>	<b>293</b>	<b>252</b>	<b>263</b>	<b>246</b>	<b>279</b>	<b>295</b>	<b>299</b>	<b>325</b>
58 Taxes on capital transfers	293	252	263	246	279	295	299	325
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>196 620</b>	<b>204 634</b>	<b>210 121</b>	<b>225 760</b>	<b>238 655</b>	<b>257 530</b>	<b>280 507</b>	<b>305 400</b>
62 Employers' actual social contributions	78 736	80 311	84 100	88 490	92 828	101 868	109 761	118 629
63 Compulsory	78 736	80 311	84 100	88 490	92 828	101 868	109 761	118 629
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	117 884	124 323	126 021	137 270	145 827	155 662	170 746	186 771
66 Compulsory	117 884	124 289	125 972	137 221	145 778	155 613	170 701	186 725
<i>of which:</i>								
67 Employees	75 134	83 405	85 896	92 046	98 059	106 822	116 919	127 377
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	34	49	49	49	49	45	46
<b>70 Imputed social contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
71 Capital transfers for taxes and social cont., unlikely to be collected	1 900	2 005	2 048	2 229	2 363	2 562	2 792	3 035

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Table II. Detailed taxes and social contribution receipts (cont.)

Million PLN

	2012	2013	2014	2015	2016	2017	2018	2019
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>274 233</b>	<b>272 338</b>	<b>283 448</b>	<b>299 043</b>	<b>319 276</b>	<b>351 131</b>	<b>386 136</b>	<b>414 852</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>259 644</b>	<b>256 708</b>	<b>267 254</b>	<b>282 538</b>	<b>302 454</b>	<b>334 182</b>	<b>369 059</b>	<b>396 744</b>
3 Total tax receipts	259 644	256 708	267 254	282 538	302 454	334 182	369 059	396 744
4 Taxes on production and imports	191 995	191 968	200 194	210 887	226 920	250 477	273 637	291 348
5 Taxes on products	184 494	185 103	191 835	198 831	212 693	236 260	257 369	269 432
6 Other taxes on production	7 501	6 865	8 359	12 056	14 227	14 217	16 268	21 916
7 Current taxes on income and wealth	67 649	64 740	67 060	71 651	75 534	83 705	95 422	105 396
8 Taxes on income	67 412	64 522	66 829	71 381	75 236	83 426	95 153	105 141
9 Other current taxes	237	218	231	270	298	279	269	255
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>66 592</b>	<b>67 565</b>	<b>71 989</b>	<b>76 006</b>	<b>80 808</b>	<b>87 343</b>	<b>96 143</b>	<b>102 824</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>65 666</b>	<b>66 627</b>	<b>71 128</b>	<b>75 120</b>	<b>79 796</b>	<b>86 235</b>	<b>94 943</b>	<b>101 519</b>
3 Total tax receipts	65 666	66 627	71 128	75 120	79 796	86 235	94 943	101 519
4 Taxes on production and imports	19 627	19 939	21 292	21 891	22 579	23 740	24 356	25 019
5 Taxes on products	2 766	2 957	3 158	3 065	3 448	3 852	4 095	4 382
6 Other taxes on production	16 861	16 982	18 134	18 826	19 131	19 888	20 261	20 637
7 Current taxes on income and wealth	45 746	46 436	49 573	52 983	56 938	62 200	70 288	76 175
8 Taxes on income	39 068	39 045	41 930	45 697	49 015	54 055	61 831	67 398
9 Other current taxes	6 678	7 391	7 643	7 286	7 923	8 145	8 457	8 777
10 Capital taxes	293	252	263	246	279	295	299	325
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	..	..	..	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>194 755</b>	<b>202 664</b>	<b>208 104</b>	<b>223 563</b>	<b>236 333</b>	<b>255 009</b>	<b>277 760</b>	<b>302 416</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>196 620</b>	<b>204 634</b>	<b>210 121</b>	<b>225 760</b>	<b>238 655</b>	<b>257 530</b>	<b>280 507</b>	<b>305 400</b>
3 Total tax receipts	..	..	..	..	..	..	..	..
4 Taxes on production and imports	..	..	..	..	..	..	..	..
5 Taxes on products	..	..	..	..	..	..	..	..
6 Other taxes on production	..	..	..	..	..	..	..	..
7 Current taxes on income and wealth	..	..	..	..	..	..	..	..
8 Taxes on income	..	..	..	..	..	..	..	..
9 Other current taxes	..	..	..	..	..	..	..	..
10 Capital taxes	..	..	..	..	..	..	..	..
11 Actual social contributions	196 620	204 634	210 121	225 760	238 655	257 530	280 507	305 400
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	1 900	2 005	2 048	2 229	2 363	2 562	2 792	3 035

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20210211/779c9>.

Source: Central Statistical Office of Poland via Eurostat.