

## POLAND

Table II. Detailed taxes and social contribution receipts

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>439 779</b>	<b>466 186</b>	<b>511 780</b>	<b>536 066</b>	<b>543 711</b>	<b>562 900</b>	<b>596 939</b>	<b>635 125</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>428 162</b>	<b>453 751</b>	<b>498 711</b>	<b>522 416</b>	<b>529 113</b>	<b>547 862</b>	<b>581 745</b>	<b>619 613</b>
<b>3 Total tax receipts</b>	<b>274 776</b>	<b>296 319</b>	<b>322 884</b>	<b>325 796</b>	<b>324 479</b>	<b>337 741</b>	<b>355 985</b>	<b>380 958</b>
<b>4 Taxes on production and imports</b>	<b>176 322</b>	<b>199 480</b>	<b>217 234</b>	<b>212 108</b>	<b>213 051</b>	<b>220 845</b>	<b>231 105</b>	<b>248 207</b>
<b>5 Taxes on products</b>	<b>156 185</b>	<b>177 148</b>	<b>193 033</b>	<b>187 260</b>	<b>188 060</b>	<b>194 993</b>	<b>201 837</b>	<b>212 523</b>
<b>6 Value added type taxes</b>	<b>99 562</b>	<b>109 717</b>	<b>122 647</b>	<b>116 265</b>	<b>116 607</b>	<b>122 671</b>	<b>125 836</b>	<b>131 005</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>3 242</b>	<b>3 081</b>	<b>3 295</b>	<b>4 363</b>	<b>5 536</b>	<b>6 966</b>	<b>8 190</b>	<b>7 523</b>
8 Import duties	281	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	2 961	3 081	3 295	4 363	5 536	6 966	8 190	7 523
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	2 961	3 081	3 295	4 363	5 536	6 966	8 190	7 523
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>53 381</b>	<b>64 350</b>	<b>67 091</b>	<b>66 632</b>	<b>65 917</b>	<b>65 356</b>	<b>67 811</b>	<b>73 995</b>
17 Excise duties and consumption taxes	48 001	58 935	61 756	61 756	60 774	60 170	62 442	68 121
18 Stamp taxes	510	504	489	481	488	500	408	430
19 Taxes on financial and capital transactions	1 703	1 875	1 829	1 502	1 633	1 805	1 777	2 180
20 Car registration taxes	748	799	811	783	836	853	880	838
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 576	1 599	1 504	1 301	1 457	1 240	1 323	1 421
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.	843	638	702	809	729	788	981	1 005
<b>29 Other taxes on production</b>	<b>20 137</b>	<b>22 332</b>	<b>24 201</b>	<b>24 848</b>	<b>24 991</b>	<b>25 852</b>	<b>29 268</b>	<b>35 684</b>
30 Taxes on land, buildings or other structures	11 355	11 844	12 567	13 590	14 458	14 979	15 657	15 938
31 Taxes on the use of fixed assets	831	868	894	929	952	985	1 015	1 057
32 Total wage bill and payroll taxes	3 787	3 720	4 182	4 290	3 998	4 042	4 028	4 173
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	1 111	2 558	3 074	2 957	3 966	2 523	4 542	6 703
35 Taxes on pollution	1 859	1 936	1 926	1 839	882	2 098	2 408	2 085
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	1 194	1 406	1 558	1 243	735	1 225	1 618	5 728
<b>38 Current taxes on income and wealth</b>	<b>98 141</b>	<b>96 549</b>	<b>105 371</b>	<b>113 395</b>	<b>111 176</b>	<b>116 633</b>	<b>124 634</b>	<b>132 472</b>
<b>39 Taxes on income</b>	<b>92 877</b>	<b>91 026</b>	<b>99 510</b>	<b>106 480</b>	<b>103 567</b>	<b>108 759</b>	<b>117 078</b>	<b>124 251</b>
40 Taxes on individual or household income including holding gains	62 078	62 818	67 768	72 516	74 124	78 617	83 861	89 943
41 Taxes on individual or household income excl. holding gains	62 078	62 818	67 768	72 516	74 124	78 617	83 861	89 943
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	30 716	28 125	31 649	33 863	29 351	30 040	33 104	34 180
44 Taxes on income or profits of corporations excl. holding gains	30 716	28 125	31 649	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	83	83	93	101	92	102	113	128
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>5 264</b>	<b>5 523</b>	<b>5 861</b>	<b>6 915</b>	<b>7 609</b>	<b>7 874</b>	<b>7 556</b>	<b>8 221</b>
51 Current taxes on capital	4 553	4 555	4 925	5 878	6 289	6 444	6 549	6 785
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	62	374	290	309	295	314	360	514
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	649	594	646	728	1 025	1 116	647	922
<b>57 Capital taxes</b>	<b>313</b>	<b>290</b>	<b>279</b>	<b>293</b>	<b>252</b>	<b>263</b>	<b>246</b>	<b>279</b>
58 Taxes on capital transfers	313	290	279	293	252	263	246	279
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>153 386</b>	<b>157 432</b>	<b>175 827</b>	<b>196 620</b>	<b>204 634</b>	<b>210 121</b>	<b>225 760</b>	<b>238 655</b>
62 Employers' actual social contributions	62 526	65 942	70 234	78 736	80 311	84 100	88 490	92 710
63 Compulsory	62 526	65 942	70 234	78 736	80 311	84 100	88 490	92 710
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	..	..	..	..	..	..	..	..
66 Compulsory	57 490	60 790	71 363	75 134	76 496	81 107	89 440	93 657
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	..	..	..	..	..	..	..	..
69 Compulsory	..	..	..	..	..	..	..	..
70 Voluntary	..	..	..	..	..	..	..	..
<b>71 Imputed social contributions</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>	<b>..</b>
72 Capital transfers for taxes and social cont., unlikely to be collected	1 354	1 406	1 615	1 900	2 005	2 048	2 229	2 363

# POLAND

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

Million PLN

	2009	2010	2011	2012	2013	2014	2015	2016
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>230 703</b>	<b>252 127</b>	<b>275 273</b>	<b>274 719</b>	<b>273 482</b>	<b>282 807</b>	<b>297 370</b>	<b>317 983</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>218 599</b>	<b>239 196</b>	<b>261 523</b>	<b>260 130</b>	<b>257 852</b>	<b>266 613</b>	<b>280 865</b>	<b>301 161</b>
3 Total tax receipts	218 599	239 196	261 523	260 130	257 852	266 613	280 865	301 161
4 Taxes on production and imports	159 017	181 177	198 248	192 481	193 112	199 553	209 214	225 627
5 Taxes on products	153 224	173 970	189 904	184 494	185 103	191 835	198 772	209 075
6 Other taxes on production	5 793	7 207	8 344	7 987	8 009	7 718	10 442	16 552
7 Current taxes on income and wealth	59 582	58 019	63 275	67 649	64 740	67 060	71 651	75 534
8 Taxes on income	59 581	57 708	63 050	67 412	64 522	66 829	71 381	75 236
9 Other current taxes	1	311	225	237	218	231	270	298
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>57 013</b>	<b>57 999</b>	<b>62 261</b>	<b>66 592</b>	<b>67 565</b>	<b>71 989</b>	<b>76 006</b>	<b>80 809</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>56 177</b>	<b>57 123</b>	<b>61 361</b>	<b>65 666</b>	<b>66 627</b>	<b>71 128</b>	<b>75 120</b>	<b>79 797</b>
3 Total tax receipts	56 177	57 123	61 361	65 666	66 627	71 128	75 120	79 797
4 Taxes on production and imports	17 305	18 303	18 986	19 627	19 939	21 292	21 891	22 580
5 Taxes on products	2 961	3 178	3 129	2 766	2 957	3 158	3 065	3 448
6 Other taxes on production	14 344	15 125	15 857	16 861	16 982	18 134	18 826	19 132
7 Current taxes on income and wealth	38 559	38 530	42 096	45 746	46 436	49 573	52 983	56 938
8 Taxes on income	33 296	33 318	36 460	39 068	39 045	41 930	45 697	49 015
9 Other current taxes	5 263	5 212	5 636	6 678	7 391	7 643	7 286	7 923
10 Capital taxes	313	290	279	293	252	263	246	279
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>152 063</b>	<b>156 060</b>	<b>174 246</b>	<b>194 755</b>	<b>202 664</b>	<b>208 104</b>	<b>223 563</b>	<b>236 333</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>153 386</b>	<b>157 432</b>	<b>175 827</b>	<b>196 620</b>	<b>204 634</b>	<b>210 121</b>	<b>225 760</b>	<b>238 655</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	153 386	157 432	175 827	196 620	204 634	210 121	225 760	238 655
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	1 354	1 406	1 615	1 900	2 005	2 048	2 229	2 363

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20180213/8ff30>.

Source: Central Statistical Office of Poland via Eurostat.