

POLAND

Table II. Detailed taxes and social contribution receipts

Million PLN

	2004	2005	2006	2007	2008	2009	2010	2011
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>289 024</b>	<b>319 881</b>	<b>355 327</b>	<b>406 519</b>	<b>433 960</b>	<b>424 074</b>	<b>446 505</b>	<b>490 600</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>292 131</b>	<b>323 366</b>	<b>359 153</b>	<b>407 890</b>	<b>435 245</b>	<b>425 428</b>	<b>447 911</b>	<b>492 215</b>
<b>3 Total tax receipts</b>	<b>178 088</b>	<b>202 276</b>	<b>230 069</b>	<b>267 245</b>	<b>290 667</b>	<b>272 985</b>	<b>290 930</b>	<b>317 628</b>
<b>4 Taxes on production and imports</b>	<b>118 951</b>	<b>133 671</b>	<b>150 519</b>	<b>166 302</b>	<b>180 576</b>	<b>172 659</b>	<b>192 347</b>	<b>210 153</b>
<b>5 Taxes on products</b>	<b>106 360</b>	<b>117 349</b>	<b>129 130</b>	<b>148 366</b>	<b>160 687</b>	<b>151 566</b>	<b>170 220</b>	<b>186 680</b>
<b>6 Value added type taxes</b>	<b>64 844</b>	<b>74 311</b>	<b>84 588</b>	<b>96 152</b>	<b>100 229</b>	<b>97 908</b>	<b>107 912</b>	<b>120 822</b>
<b>7 Taxes and duties on imports, excluding VAT</b>	<b>5 375</b>	<b>3 955</b>	<b>3 630</b>	<b>4 073</b>	<b>3 544</b>	<b>3 242</b>	<b>3 501</b>	<b>3 803</b>
8 Import duties	1 631	187	343	477	173	281	420	508
9 Taxes on imports, excluding VAT and import duties	3 744	3 768	3 287	3 596	3 371	2 961	3 081	3 295
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	3 744	3 768	3 287	3 596	3 371	2 961	3 081	3 295
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>36 141</b>	<b>39 083</b>	<b>40 912</b>	<b>48 141</b>	<b>56 914</b>	<b>50 416</b>	<b>58 807</b>	<b>62 055</b>
17 Excise duties and consumption taxes	34 753	37 461	39 403	45 461	53 339	47 997	56 501	59 760
18 Stamp taxes	..	..	..	..	..	..	..	..
19 Taxes on financial and capital transactions	..	..	..	..	..	..	..	..
20 Car registration taxes	..	..	..	..	..	..	..	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	791	784	884	1 108	1 404	1 576	1 600	1 505
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.	597	838	625	1 572	2 171	843	706	790
<b>29 Other taxes on production</b>	<b>12 591</b>	<b>16 322</b>	<b>21 389</b>	<b>17 936</b>	<b>19 889</b>	<b>21 093</b>	<b>22 127</b>	<b>23 473</b>
30 Taxes on land, buildings or other structures	9 045	8 704	9 724	9 902	10 978	11 489	11 993	12 733
31 Taxes on the use of fixed assets	1 097	1 776	1 587	1 588	1 650	1 558	1 645	1 681
32 Total wage bill and payroll taxes	..	..	..	2 860	3 373	3 429	3 369	3 819
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	539	574	567	613	642	697	733	740
35 Taxes on pollution	..	..	..	1 057	1 135	1 930	1 936	1 926
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	1 910	5 268	9 511	1 916	2 111	1 990	2 450	2 574
<b>38 Current taxes on income and wealth</b>	<b>58 907</b>	<b>68 363</b>	<b>79 295</b>	<b>100 615</b>	<b>109 747</b>	<b>100 013</b>	<b>98 293</b>	<b>107 196</b>
<b>39 Taxes on income</b>	<b>54 282</b>	<b>63 184</b>	<b>74 130</b>	<b>94 030</b>	<b>102 785</b>	<b>93 202</b>	<b>91 430</b>	<b>99 904</b>
40 Taxes on individual or household income including holding gains	33 703	38 711	48 665	61 579	68 146	62 334	63 094	68 067
41 Taxes on individual or household income excl. holding gains	..	..	..	61 579	68 146	62 334	63 094	68 067
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	20 522	24 416	25 405	32 383	34 551	30 785	28 253	31 744
44 Taxes on income or profits of corporations excl. holding gains	..	..	..	32 383	34 551	30 785	28 253	31 744
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	57	57	60	68	88	83	83	93
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</b>	<b>4 625</b>	<b>5 179</b>	<b>5 165</b>	<b>6 585</b>	<b>6 962</b>	<b>6 811</b>	<b>6 863</b>	<b>7 292</b>
51 Current taxes on capital	3 051	4 014	3 337	3 854	4 374	4 652	4 638	5 015
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	633	26	19	71	75	83	85	91
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	941	1 139	1 809	2 660	2 513	2 076	2 140	2 186
<b>57 Capital taxes</b>	<b>230</b>	<b>242</b>	<b>255</b>	<b>328</b>	<b>344</b>	<b>313</b>	<b>290</b>	<b>279</b>
58 Taxes on capital transfers	230	242	255	328	344	313	290	279
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>114 043</b>	<b>121 090</b>	<b>129 084</b>	<b>140 645</b>	<b>144 578</b>	<b>152 443</b>	<b>156 981</b>	<b>174 587</b>
62 Employers' actual social contributions	45 633	48 415	51 371	56 549	58 887	62 972	66 928	71 065
63 Compulsory	45 633	48 415	51 371	56 549	58 887	62 972	66 928	71 065
64 Voluntary	..	..	..	..	..	..	..	..
65 Employees' actual social contributions	45 990	47 656	51 727	56 192	55 962	57 264	57 752	69 603
66 Compulsory	45 990	47 656	51 727	56 192	55 962	57 264	57 752	69 603
67 Voluntary	..	..	..	..	..	..	..	..
68 Social contributions by self- and non-employed persons	22 420	25 019	25 986	27 904	29 729	32 207	32 301	33 919
69 Compulsory	22 420	25 019	25 986	27 904	29 729	32 207	32 301	33 919
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	3 107	3 485	3 826	1 371	1 285	1 354	1 406	1 615

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

Million PLN

	2004	2005	2006	2007	2008	2009	2010	2011
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>139 751</b>	<b>160 092</b>	<b>183 043</b>	<b>212 957</b>	<b>231 662</b>	<b>216 501</b>	<b>233 722</b>	<b>256 148</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>140 984</b>	<b>161 551</b>	<b>184 750</b>	<b>212 957</b>	<b>231 662</b>	<b>216 501</b>	<b>233 722</b>	<b>256 148</b>
3 Total tax receipts	140 984	161 551	184 750	212 957	231 662	216 501	233 722	256 148
4 Taxes on production and imports	106 360	121 237	137 143	152 320	165 491	156 596	175 610	192 700
5 Taxes on products	106 360	117 349	129 130	148 366	160 687	151 566	170 220	186 680
6 Other taxes on production	..	3 888	8 013	3 954	4 804	5 030	5 390	6 020
7 Current taxes on income and wealth	34 624	40 314	47 607	60 637	66 171	59 905	58 112	63 448
8 Taxes on income	34 242	40 377	47 624	60 652	66 164	59 903	58 109	63 442
9 Other current taxes	382	-63	-17	-15	7	2	3	6
10 Capital taxes	8	..	..	..	..	..	..	..
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	1 233	1 459	1 707	..	..	..	..	..
<b>II.4 LOCAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>36 399</b>	<b>39 925</b>	<b>44 388</b>	<b>54 288</b>	<b>59 005</b>	<b>56 484</b>	<b>57 208</b>	<b>61 480</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>37 104</b>	<b>40 725</b>	<b>45 319</b>	<b>54 288</b>	<b>59 005</b>	<b>56 484</b>	<b>57 208</b>	<b>61 480</b>
3 Total tax receipts	37 104	40 725	45 319	54 288	59 005	56 484	57 208	61 480
4 Taxes on production and imports	12 591	12 434	13 376	13 982	15 085	16 063	16 737	17 453
5 Taxes on products	..	..	..	0	0	0	0	0
6 Other taxes on production	12 591	12 434	13 376	13 982	15 085	16 063	16 737	17 453
7 Current taxes on income and wealth	24 283	28 049	31 688	39 978	43 576	40 108	40 181	43 748
8 Taxes on income	20 040	22 807	26 506	33 378	36 621	33 299	33 321	36 462
9 Other current taxes	4 243	5 242	5 182	6 600	6 955	6 809	6 860	7 286
10 Capital taxes	230	242	255	328	344	313	290	279
11 Actual social contributions	..	..	..	..	..	..	..	..
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	705	800	931	..	..	..	..	..
<b>II.5 SOCIAL SECURITY FUNDS</b>								
<b>1 Total receipts</b>	<b>112 874</b>	<b>119 864</b>	<b>127 896</b>	<b>139 274</b>	<b>143 293</b>	<b>151 089</b>	<b>155 575</b>	<b>172 972</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>114 043</b>	<b>121 090</b>	<b>129 084</b>	<b>140 645</b>	<b>144 578</b>	<b>152 443</b>	<b>156 981</b>	<b>174 587</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	114 043	121 090	129 084	140 645	144 578	152 443	156 981	174 587
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	1 169	1 226	1 188	1 371	1 285	1 354	1 406	1 615

Note: Detailed metadata at: <http://metalinks.oecd.org/navol4/20121212/a969>.

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