

POLAND

Table II. Detailed taxes and social contribution receipts

Million PLN

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</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>847 358</b>	<b>982 327</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>548 503</b>	<b>583 418</b>	<b>620 905</b>	<b>677 947</b>	<b>744 509</b>	<b>803 662</b>	<b>830 129</b>	<b>963 274</b>
<b>3 Total tax receipts</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>511 445</b>	<b>618 506</b>
<b>4 Taxes on production and imports</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>326 153</b>	<b>398 795</b>
<b>5 Taxes on products</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>275 528</b>	<b>336 872</b>
<b>6 Value added type taxes</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>185 964</b>	<b>225 140</b>
<b>7 Taxes and duties on imports, excluding VAT</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>	<b>4 107</b>	<b>4 901</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	6 966	8 190	7 523	5 193	4 763	4 727	4 107	4 901
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	6 966	8 190	7 523	5 193	4 763	4 727	4 107	4 901
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>65 356</b>	<b>67 811</b>	<b>73 995</b>	<b>80 225</b>	<b>84 437</b>	<b>86 940</b>	<b>85 457</b>	<b>106 831</b>
17 Excise duties and consumption taxes	60 170	62 442	68 121	73 763	77 377	79 127	77 649	92 044
18 Stamp taxes	500	408	430	461	477	502	485	786
19 Taxes on financial and capital transactions	1 805	1 777	2 180	2 562	2 749	2 965	3 041	4 440
20 Car registration taxes	853	880	838	828	869	915	793	888
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 240	1 323	1 421	1 632	1 900	2 319	2 366	3 030
23 Taxes on insurance premiums	..	..	..	..	..	..	..	..
24 Other taxes on specific services	..	..	..	..	..	..	..	..
25 General sales or turnover taxes	..	..	..	..	..	..	..	2 948
26 Profits of fiscal monopolies	..	..	..	..	..	..	..	..
27 Export duties and monetary compensatory amounts on exports	..	..	..	..	..	..	..	..
28 Other taxes on products n.e.c.	788	981	1 005	978	1 065	1 112	1 123	2 695
<b>29 Other taxes on production</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>	<b>50 625</b>	<b>61 923</b>
30 Taxes on land, buildings or other structures	14 979	15 657	15 937	16 838	17 168	17 765	18 658	19 725
31 Taxes on the use of fixed assets	985	1 015	1 057	1 091	1 131	1 168	1 169	1 239
32 Total wage bill and payroll taxes	4 042	4 028	4 173	4 485	4 720	5 928	7 683	14 531
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	3 164	6 156	4 378	4 141	4 306	4 916	5 450	4 428
35 Taxes on pollution	2 098	2 408	2 085	1 966	3 613	6 591	12 472	15 742
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	1 225	1 618	5 728	5 584	5 591	6 185	5 193	6 258
<b>38 Current taxes on income and wealth</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>184 979</b>	<b>219 286</b>
<b>39 Taxes on income</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>	<b>175 845</b>	<b>209 268</b>
40 Taxes on individual or household income including holding gains	78 617	83 861	89 943	98 969	112 503	121 755	122 817	140 465
41 Taxes on individual or household income excl. holding gains	78 617	83 861	89 943	98 969	112 503	121 755	122 817	140 465
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	30 040	33 104	34 180	38 360	44 325	50 607	52 872	68 587
44 Taxes on income or profits of corporations excl. holding gains	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	102	113	128	152	156	177	156	216
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</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>	<b>9 134</b>	<b>10 018</b>
51 Current taxes on capital	6 444	6 549	6 785	6 945	7 157	7 436	7 796	8 339
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	314	360	514	493	488	473	352	395
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	1 116	647	922	986	1 081	1 123	986	1 284
<b>57 Capital taxes</b>	<b>263</b>	<b>246</b>	<b>279</b>	<b>295</b>	<b>299</b>	<b>325</b>	<b>313</b>	<b>425</b>
58 Taxes on capital transfers	263	246	279	295	299	325	313	425
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</b>	<b>210 121</b>	<b>225 760</b>	<b>238 655</b>	<b>257 530</b>	<b>280 507</b>	<b>305 399</b>	<b>318 684</b>	<b>344 768</b>
62 Employers' actual social contributions	84 441	88 749	95 223	100 640	107 568	117 437	120 856	123 654
63 Compulsory	84 441	88 749	95 223	100 640	107 568	117 437	120 856	123 654
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	125 680	137 011	143 432	156 890	172 939	187 962	197 828	221 114
66 Compulsory	125 631	136 962	143 383	156 841	172 894	187 916	197 780	221 066
<i>of which:</i>								
67 Employees	86 335	92 607	97 103	107 996	118 687	128 298	133 065	149 781
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	49	49	49	49	45	46	48	48
<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	2 048	2 229	2 363	2 562	2 792	3 035	3 201	3 495

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

Million PLN

	2014	2015	2016	2017	2018	2019	2020	2021
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</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>427 538</b>	<b>522 955</b>
<b>2 Total tax receipts and actual social contributions</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>	<b>408 574</b>	<b>502 411</b>
3 Total tax receipts	267 254	282 538	302 454	334 182	369 059	396 744	408 574	502 411
4 Taxes on production and imports	200 194	210 887	226 920	250 477	273 637	291 348	300 179	368 301
5 Taxes on products	191 835	198 831	212 693	236 260	257 369	269 432	271 209	329 337
6 Other taxes on production	8 359	12 056	14 227	14 217	16 268	21 916	28 970	38 964
7 Current taxes on income and wealth	67 060	71 651	75 534	83 705	95 422	105 396	108 395	134 107
8 Taxes on income	66 829	71 381	75 236	83 426	95 153	105 141	108 211	133 916
9 Other current taxes	231	270	298	279	269	255	184	191
10 Capital taxes	..	..	..	..	..	..	..	3
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>71 989</b>	<b>76 006</b>	<b>80 808</b>	<b>87 343</b>	<b>96 143</b>	<b>102 824</b>	<b>104 281</b>	<b>116 504</b>
<b>2 Total tax receipts and actual social contributions</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>	<b>102 871</b>	<b>114 570</b>
3 Total tax receipts	71 128	75 120	79 796	86 235	94 943	101 519	102 871	114 570
4 Taxes on production and imports	21 292	21 891	22 579	23 740	24 356	25 019	25 974	28 969
5 Taxes on products	3 158	3 065	3 448	3 852	4 095	4 382	4 319	6 010
6 Other taxes on production	18 134	18 826	19 131	19 888	20 261	20 637	21 655	22 959
7 Current taxes on income and wealth	49 573	52 983	56 938	62 200	70 288	76 175	76 584	85 179
8 Taxes on income	41 930	45 697	49 015	54 055	61 831	67 398	67 634	75 352
9 Other current taxes	7 643	7 286	7 923	8 145	8 457	8 777	8 950	9 827
10 Capital taxes	263	246	279	295	299	325	313	422
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>208 104</b>	<b>223 563</b>	<b>236 333</b>	<b>255 009</b>	<b>277 760</b>	<b>302 416</b>	<b>315 539</b>	<b>342 868</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>210 121</b>	<b>225 760</b>	<b>238 655</b>	<b>257 530</b>	<b>280 507</b>	<b>305 399</b>	<b>318 684</b>	<b>346 293</b>
3 Total tax receipts	..	..	..	..	..	..	..	1 525
4 Taxes on production and imports	..	..	..	..	..	..	..	1 525
5 Taxes on products	..	..	..	..	..	..	..	1 525
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	210 121	225 760	238 655	257 530	280 507	305 399	318 684	344 768
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	2 048	2 229	2 363	2 562	2 792	3 035	3 201	3 495

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20230523/71ba>.

Source: Central Statistical Office of Poland via Eurostat.