

POLAND

Table II. Detailed taxes and social contribution receipts

Million PLN

	2011	2012	2013	2014	2015	2016	2017	2018
<b>II.1 GENERAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>510 960</b>	<b>535 580</b>	<b>542 567</b>	<b>563 541</b>	<b>598 553</b>	<b>636 348</b>	<b>693 445</b>	<b>759 985</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>497 891</b>	<b>521 930</b>	<b>527 969</b>	<b>548 503</b>	<b>583 359</b>	<b>620 836</b>	<b>677 909</b>	<b>744 455</b>
<b>3 Total tax receipts</b>	<b>322 064</b>	<b>325 310</b>	<b>323 335</b>	<b>338 382</b>	<b>357 599</b>	<b>382 181</b>	<b>420 379</b>	<b>463 948</b>
<b>4 Taxes on production and imports</b>	<b>216 414</b>	<b>211 622</b>	<b>211 907</b>	<b>221 486</b>	<b>232 719</b>	<b>249 430</b>	<b>274 179</b>	<b>297 939</b>
<b>5 Taxes on products</b>	<b>193 033</b>	<b>187 260</b>	<b>188 060</b>	<b>194 993</b>	<b>201 837</b>	<b>216 072</b>	<b>240 074</b>	<b>261 410</b>
<b>6 Value added type taxes</b>	<b>122 647</b>	<b>116 265</b>	<b>116 607</b>	<b>122 671</b>	<b>125 836</b>	<b>134 554</b>	<b>154 656</b>	<b>172 210</b>
<b>7 Taxes and duties on imports, excluding VAT</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>	<b>5 193</b>	<b>4 763</b>
8 Import duties	0	0	0	0	0	0	0	0
9 Taxes on imports, excluding VAT and import duties	3 295	4 363	5 536	6 966	8 190	7 523	5 193	4 763
10 Levies on imported agricultural products	..	..	..	..	..	..	..	..
11 Monetary compensatory amounts on imports	..	..	..	..	..	..	..	..
12 Excise duties	3 295	4 363	5 536	6 966	8 190	7 523	5 193	4 763
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>67 091</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>
17 Excise duties and consumption taxes	61 756	61 756	60 774	60 170	62 442	68 121	73 764	77 377
18 Stamp taxes	489	481	488	500	408	430	461	477
19 Taxes on financial and capital transactions	1 829	1 502	1 633	1 805	1 777	2 180	2 562	2 749
20 Car registration taxes	811	783	836	853	880	838	828	869
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	1 504	1 301	1 457	1 240	1 323	1 421	1 632	1 900
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.	702	809	729	788	981	1 005	978	1 065
<b>29 Other taxes on production</b>	<b>23 381</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>
30 Taxes on land, buildings or other structures	12 567	13 590	14 458	14 979	15 657	15 937	16 838	17 168
31 Taxes on the use of fixed assets	894	929	952	985	1 015	1 057	1 091	1 131
32 Total wage bill and payroll taxes	4 182	4 290	3 998	4 042	4 028	4 173	4 485	4 720
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	2 254	2 471	2 822	3 164	6 156	4 378	4 141	4 306
35 Taxes on pollution	1 926	1 839	882	2 098	2 408	2 085	1 966	3 613
36 Under-compensation of VAT (flat rate system)	..	..	..	..	..	..	..	..
37 Other taxes on production n.e.c.	1 558	1 243	735	1 225	1 618	5 728	5 584	5 591
<b>38 Current taxes on income and wealth</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>145 905</b>	<b>165 710</b>
<b>39 Taxes on income</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>	<b>137 481</b>	<b>156 984</b>
40 Taxes on individual or household income including holding gains	67 768	72 516	74 124	78 617	83 861	89 943	98 969	112 503
41 Taxes on individual or household income excl. holding gains	67 768	72 516	74 124	78 617	83 861	89 943	98 969	112 503
42 Taxes on individual or household holding gains	..	..	..	..	..	..	..	..
43 Taxes on income or profits of corporations including holding gains	31 649	33 863	29 351	30 040	33 104	34 180	38 360	44 325
44 Taxes on income or profits of corporations excl. holding gains	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	93	101	92	102	113	128	152	156
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
<b>50 Other current taxes</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>	<b>8 424</b>	<b>8 726</b>
51 Current taxes on capital	4 925	5 878	6 289	6 444	6 549	6 785	6 945	7 157
52 Poll taxes	..	..	..	..	..	..	..	..
53 Expenditure taxes	..	..	..	..	..	..	..	..
54 Payments by households for licences	290	309	295	314	360	514	493	488
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	646	728	1 025	1 116	647	922	986	1 081
<b>57 Capital taxes</b>	<b>279</b>	<b>293</b>	<b>252</b>	<b>263</b>	<b>246</b>	<b>279</b>	<b>295</b>	<b>299</b>
58 Taxes on capital transfers	279	293	252	263	246	279	295	299
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
<b>61 Actual social contributions</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>	<b>257 530</b>	<b>280 507</b>
62 Employers' actual social contributions	70 234	78 736	80 311	84 100	88 490	92 828	101 868	109 761
63 Compulsory	70 234	78 736	80 311	84 100	88 490	92 828	101 868	109 761
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	105 593	117 884	124 323	126 021	137 270	145 827	155 662	170 746
66 Compulsory	105 593	117 884	124 289	125 972	137 221	145 778	155 613	170 701
<i>of which:</i>								
67 Employees	71 363	75 134	83 405	85 896	92 046	98 059	106 822	116 919
68 Self- and non-employed persons	..	..	..	..	..	..	..	..
69 Voluntary	..	..	34	49	49	49	49	45
<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	1 615	1 900	2 005	2 048	2 229	2 363	2 562	2 792

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

Million PLN

	2011	2012	2013	2014	2015	2016	2017	2018
<b>II.2 CENTRAL GOVERNMENT</b>								
<b>1 Total receipts</b>	<b>274 453</b>	<b>274 233</b>	<b>272 338</b>	<b>283 448</b>	<b>298 984</b>	<b>319 207</b>	<b>351 093</b>	<b>386 082</b>
<b>2 Total tax receipts and actual social contributions</b>	<b>260 703</b>	<b>259 644</b>	<b>256 708</b>	<b>267 254</b>	<b>282 479</b>	<b>302 385</b>	<b>334 144</b>	<b>369 005</b>
3 Total tax receipts	260 703	259 644	256 708	267 254	282 479	302 385	334 144	369 005
4 Taxes on production and imports	197 428	191 995	191 968	200 194	210 828	226 851	250 439	273 583
5 Taxes on products	189 904	184 494	185 103	191 835	198 772	212 624	236 222	257 315
6 Other taxes on production	7 524	7 501	6 865	8 359	12 056	14 227	14 217	16 268
7 Current taxes on income and wealth	63 275	67 649	64 740	67 060	71 651	75 534	83 705	95 422
8 Taxes on income	63 050	67 412	64 522	66 829	71 381	75 236	83 426	95 153
9 Other current taxes	225	237	218	231	270	298	279	269
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>62 261</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>2 Total tax receipts and actual social contributions</b>	<b>61 361</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>
3 Total tax receipts	61 361	65 666	66 627	71 128	75 120	79 796	86 235	94 943
4 Taxes on production and imports	18 986	19 627	19 939	21 292	21 891	22 579	23 740	24 356
5 Taxes on products	3 129	2 766	2 957	3 158	3 065	3 448	3 852	4 095
6 Other taxes on production	15 857	16 861	16 982	18 134	18 826	19 131	19 888	20 261
7 Current taxes on income and wealth	42 096	45 746	46 436	49 573	52 983	56 938	62 200	70 288
8 Taxes on income	36 460	39 068	39 045	41 930	45 697	49 015	54 055	61 831
9 Other current taxes	5 636	6 678	7 391	7 643	7 286	7 923	8 145	8 457
10 Capital taxes	279	293	252	263	246	279	295	299
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>174 246</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>2 Total tax receipts and actual social contributions</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>	<b>257 530</b>	<b>280 507</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	175 827	196 620	204 634	210 121	225 760	238 655	257 530	280 507
12 Imputed social contributions	..	..	..	..	..	..	..	..
13 Capital transfers for taxes and social cont., unlikely to be collected	1 615	1 900	2 005	2 048	2 229	2 363	2 562	2 792

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20200203/a2ad>.

Source: Central Statistical Office of Poland via Eurostat.