

POLAND

Table II. Detailed taxes and social contribution receipts

Million PLN

	2013	2014	2015	2016	2017	2018	2019	2020
II.1 GENERAL GOVERNMENT								
1 Total receipts	542 567	563 541	598 612	636 417	693 483	760 039	820 092	..
2 Total tax receipts and actual social contributions	527 969	548 503	583 418	620 905	677 947	744 509	803 663	..
3 Total tax receipts	323 335	338 382	357 658	382 250	420 417	464 002	498 263	..
4 Taxes on production and imports	211 907	221 486	232 778	249 499	274 217	297 993	316 367	..
5 Taxes on products	188 060	194 993	201 896	216 141	240 112	261 464	273 814	..
6 Value added type taxes	116 607	122 671	125 895	134 623	154 694	172 264	182 147	..
7 Taxes and duties on imports, excluding VAT	5 536	6 966	8 190	7 523	5 193	4 763	4 727	..
8 Import duties	0	0	0	0	0	0	0	..
9 Taxes on imports, excluding VAT and import duties	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	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	..	..	..	..	..	..	..	..
16 Taxes on products, except VAT, import and export taxes	65 917	65 356	67 811	73 995	80 225	84 437	86 940	..
17 Excise duties and consumption taxes	60 774	60 170	62 442	68 121	73 763	77 377	79 127	..
18 Stamp taxes	488	500	408	430	461	477	502	..
19 Taxes on financial and capital transactions	1 633	1 805	1 777	2 180	2 562	2 749	2 965	..
20 Car registration taxes	836	853	880	838	828	869	915	..
21 Taxes on entertainment	..	..	..	..	..	..	..	..
22 Taxes on lotteries, gambling and betting	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.	729	788	981	1 005	978	1 065	1 112	..
29 Other taxes on production	23 847	26 493	30 882	33 358	34 105	36 529	42 553	..
30 Taxes on land, buildings or other structures	14 458	14 979	15 657	15 937	16 838	17 168	17 765	..
31 Taxes on the use of fixed assets	952	985	1 015	1 057	1 091	1 131	1 168	..
32 Total wage bill and payroll taxes	3 998	4 042	4 028	4 173	4 485	4 720	5 928	..
33 Taxes on international transactions	..	..	..	..	..	..	..	..
34 Business and professional licences	2 822	3 164	6 156	4 378	4 141	4 306	4 916	..
35 Taxes on pollution	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.	735	1 225	1 618	5 728	5 584	5 591	6 185	..
38 Current taxes on income and wealth	111 176	116 633	124 634	132 472	145 905	165 710	181 571	..
39 Taxes on income	103 567	108 759	117 078	124 251	137 481	156 984	172 539	..
40 Taxes on individual or household income including holding gains	74 124	78 617	83 861	89 943	98 969	112 503	121 755	..
41 Taxes on individual or household income excl. holding gains	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	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	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	92	102	113	128	152	156	177	..
49 Other taxes on income n.e.c.	..	..	..	..	..	..	..	..
50 Other current taxes	7 609	7 874	7 556	8 221	8 424	8 726	9 032	..
51 Current taxes on capital	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	295	314	360	514	493	488	473	..
55 Taxes on international transactions	..	..	..	..	..	..	..	..
56 Other current taxes n.e.c.	1 025	1 116	647	922	986	1 081	1 123	..
57 Capital taxes	252	263	246	279	295	299	325	..
58 Taxes on capital transfers	252	263	246	279	295	299	325	..
59 Capital levies	..	..	..	..	..	..	..	..
60 Other capital taxes n.e.c.	..	..	..	..	..	..	..	..
61 Actual social contributions	204 634	210 121	225 760	238 655	257 530	280 507	305 400	..
62 Employers' actual social contributions	80 311	84 100	88 490	92 828	101 868	109 761	118 629	..
63 Compulsory	80 311	84 100	88 490	92 828	101 868	109 761	118 629	..
64 Voluntary	..	..	..	..	..	..	..	..
65 Households' actual social contributions	124 323	126 021	137 270	145 827	155 662	170 746	186 771	..
66 Compulsory	124 289	125 972	137 221	145 778	155 613	170 701	186 725	..
<i>of which:</i>								
67 Employees	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	..
70 Imputed social contributions	..	..	..	..	..	..	..	..
71 Capital transfers for taxes and social cont., unlikely to be collected	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

	2013	2014	2015	2016	2017	2018	2019	2020
II.2 CENTRAL GOVERNMENT								
1 Total receipts	272 338	283 448	299 043	319 276	351 131	386 136	414 852	..
2 Total tax receipts and actual social contributions	256 708	267 254	282 538	302 454	334 182	369 059	396 744	..
3 Total tax receipts	256 708	267 254	282 538	302 454	334 182	369 059	396 744	..
4 Taxes on production and imports	191 968	200 194	210 887	226 920	250 477	273 637	291 348	..
5 Taxes on products	185 103	191 835	198 831	212 693	236 260	257 369	269 432	..
6 Other taxes on production	6 865	8 359	12 056	14 227	14 217	16 268	21 916	..
7 Current taxes on income and wealth	64 740	67 060	71 651	75 534	83 705	95 422	105 396	..
8 Taxes on income	64 522	66 829	71 381	75 236	83 426	95 153	105 141	..
9 Other current taxes	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	..	..	..	..	..	..	..	..
II.4 LOCAL GOVERNMENT								
1 Total receipts	67 565	71 989	76 006	80 808	87 343	96 143	102 824	..
2 Total tax receipts and actual social contributions	66 627	71 128	75 120	79 796	86 235	94 943	101 519	..
3 Total tax receipts	66 627	71 128	75 120	79 796	86 235	94 943	101 519	..
4 Taxes on production and imports	19 939	21 292	21 891	22 579	23 740	24 356	25 019	..
5 Taxes on products	2 957	3 158	3 065	3 448	3 852	4 095	4 382	..
6 Other taxes on production	16 982	18 134	18 826	19 131	19 888	20 261	20 637	..
7 Current taxes on income and wealth	46 436	49 573	52 983	56 938	62 200	70 288	76 175	..
8 Taxes on income	39 045	41 930	45 697	49 015	54 055	61 831	67 398	..
9 Other current taxes	7 391	7 643	7 286	7 923	8 145	8 457	8 777	..
10 Capital taxes	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	..	..	..	..	..	..	..	..
II.5 SOCIAL SECURITY FUNDS								
1 Total receipts	202 664	208 104	223 563	236 333	255 009	277 760	302 416	..
2 Total tax receipts and actual social contributions	204 634	210 121	225 760	238 655	257 530	280 507	305 400	..
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	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	2 005	2 048	2 229	2 363	2 562	2 792	3 035	..

Note: Detailed metadata at: <http://metalinks.oecd.org/navo14/20220328/f6b2>.

Source: Central Statistical Office of Poland via Eurostat.