

Poland

Poland	2004			
	The tax/benefit position of single persons			
Wage level (per cent of APW)	67	100	167	67
Number of children	none	none	none	2
1. Gross wage earnings	17723	26584	44307	17723
2. Standard tax allowances				
Basic allowance				
Married or head of family				
Dependent children				
Deduction for social security contributions and income taxes	3388	5082	8470	3388
Work-related expenses	1477	1477	1477	1477
Other				
Total	4865	6559	9947	4865
3. Tax credits or cash transfers included in taxable income	0	0	0	0
4. Central government taxable income (1 - 2 + 3)	12930	20133	34540	12930
5. Central government income tax liability (exclusive of tax credits)	2457	3825	6563	2457
6. Tax credits				
Basic credit	530	530	530	530
Married or head of family				
Children				
Other (health insurance)				
Total	1117	1675	2791	1117
7. Central government income tax finally paid (5-6)	810	1620	3241	810
8. State and local taxes	0	0	0	0
9. Employees' compulsory social security contributions				
Gross earnings	3316	4974	8290	3316
Taxable income	1189	1783	2971	1189
Total	4504	6757	11261	4504
10. Total payments to general government (7 + 8 + 9)	5315	8377	14502	5315
11. Cash transfers from general government				
For head of family				
For two children	0	0	0	1372
Total	0	0	0	1372
12. Take-home pay (1-10+11)	12408	18207	29804	13780
13. Employers' compulsory social security contributions	3621	5431	9052	3621
14. Average rates				
Income tax	4.6%	6.1%	7.3%	4.6%
Employees' social security contributions	25.4%	25.4%	25.4%	25.4%
Total payments less cash transfers	30.0%	31.5%	32.7%	22.2%
Total tax wedge including employer's social security contributions	41.9%	43.1%	44.1%	35.4%
15. Marginal rates				
Total payments less cash transfers: Principal earner	34.6%	34.6%	34.6%	34.6%
Total payments less cash transfers: Spouse	n.a.	n.a.	n.a.	n.a.
Total tax wedge: Principal earner	45.7%	45.7%	45.7%	45.7%
Total tax wedge: Spouse	n.a.	n.a.	n.a.	n.a.

Poland	2004				
	The tax/benefit position of married couples				
	Wage level (per cent of APW)	100-0	100-33	100-67	100-33
	Number of children	2	2	2	none
1. Gross wage earnings		26584	35445	44307	35445
2. Standard tax allowances					
Basic allowance					
Married or head of family					
Dependent children					
Deduction for social security contributions and income taxes		5082	6776	8470	6776
Work-related expenses		1477	2954	2954	2954
Other					
	Total	6559	9730	11424	9730
3. Tax credits or cash transfers included in taxable income		0	0	0	0
4. Central government taxable income (1 - 2 + 3)		20133	25860	33063	25860
5. Central government income tax liability (exclusive of tax credits)		3825	4913	6282	4913
6. Tax credits					
Basic credit		1060	1060	1060	1060
Married or head of family					
Children					
Other (health insurance)		1675	2233	2791	2233
	Total	2735	3293	3851	3293
7. Central government income tax finally paid (5-6)		1090	1620	2430	1620
8. State and local taxes		0	0	0	0
9. Employees' compulsory social security contributions					
Gross earnings		4974	6632	8290	6632
Taxable income		1783	2377	2971	2377
	Total	6757	9009	11261	9009
10. Total payments to general government (7 + 8 + 9)		7847	10629	13692	10629
11. Cash transfers from general government					
For head of family					
For two children		0	0	0	0
	Total	0	0	0	0
12. Take-home pay (1-10+11)		18737	24816	30615	24816
13. Employers' compulsory social security contributions		5431	7241	9052	7241
14. Average rates					
Income tax		4.1%	4.6%	5.5%	4.6%
Employees' social security contributions		25.4%	25.4%	25.4%	25.4%
Total payments less cash transfers		29.5%	30.0%	30.9%	30.0%
Total tax wedge including employer's social security contributions		41.5%	41.9%	42.6%	41.9%
15. Marginal rates					
Total payments less cash transfers: Principal earner		34.6%	34.6%	34.6%	34.6%
Total payments less cash transfers: Spouse		31.4%	34.6%	34.6%	34.6%
Total tax wedge: Principal earner		45.7%	45.7%	45.7%	45.7%
Total tax wedge: Spouse		43.0%	45.7%	45.7%	45.7%

The OECD was not provided with a submission from Poland. The information provided in this chapter and the tax calculations were updated using other data sources. It may not have been possible to depict the tax and benefit system for this country accurately and the reader should keep this in mind in interpreting the results.

The national currency is the zloty (PLN). In 2004, PLN 3.70 was equal to USD 1 (average of eleven months daily exchange rates). In that year, the Average Production Worker earned PLN 26 584 (Secretariat estimate).

1. Personal income tax system

Any individual who has residency in Poland is liable to tax on the basis of world-wide income, irrespective of the source and origin of that income. (The term “residency” is understood similarly to Article 4 paragraph 2 point a) of the OECD Model Tax Convention on Income and Capital.)

1.1. Central government income tax

1.1.1. Tax unit

Individuals are taxed on their own income, but couples married during the whole calendar year can opt to be taxed on their joint income. In the latter case, the “splitting” system applies: the tax bill for the couple is twice the income tax due on half of joint income, provided the joint income does not include capital income taxed at the flat 20 per cent rate. Single individuals with dependant children are also entitled to use the splitting system (their family quotient is two). For the purposes of this Report, it is assumed that married couples are taxed on joint income.

1.1.1.1. Tax base

1.1.1.1.1. Gross employment income

For taxation purposes, taxable gross employment income in Poland includes both cash income and the value of benefits in kind. More specifically, gross employment income includes base salary, overtime payments, bonuses, awards, compensation for unused holidays, and costs that are paid in full or in part by the employer on behalf of the employee.

1.1.1.1.2. Capital gains and capital income

Capital gains are taxed as personal income of individuals.

Starting from 1 March 2002 individual taxpayers are liable to pay tax on their gains from savings (i.e. on interest or other revenues earned from deposits at taxpayers’ bank accounts or from other forms of saving, keeping or investing money). This tax has been set at flat rate of 19 per cent and is to be withheld at source.

1.111.3. Dividend income

Dividends from joint stock companies and participation in the profits of limited liability companies are distributed from the net after-tax profit of a company. Dividends and shared profits, as well as undistributed retained earnings, are not added to income from other sources. This type of income is taxed at a flat 19 per cent rate without allowing for any deductible costs.

1.111.4. Other income – definition

Income from each source is defined as the surplus of revenues from that source over the costs involved in generating that revenue in a given tax year. If in a given tax year losses from any source of income exceed the taxpayer's income from that source, then the taxpayer has the right to deduct the loss in the next five years, providing that the sum of deduction in any concerned tax year will not exceed 50 per cent of the loss. Any loss relief then still unused is not available to be carried forward.

1.111.5. Rental income

Rental income is calculated as the difference between rent received less associated costs lumped together with income from other sources.

1.111.6. Royalty income

Individuals who earn royalty income are allowed a standard cost deduction of 50 per cent of gross royalties or the actual cost incurred, whichever is greater. This net income is then added to income from other sources and taxed at progressive rates.

1.12. Tax allowances and tax credits

1.121. Standard reliefs

- Basic relief: A non-refundable tax credit of PLN 530.18 is available for all tax payers.
- Marital status relief: None.
- Relief for children: None.
- Relief for health insurance contributions: A tax credit is provided that almost equals health insurance contribution paid to the National Health Fund. The contribution is 8.25 per cent of the basis, tax relief is 7.75 per cent of the basis
- Relief for other social security contributions: An allowance is provided for the remaining social insurance premiums of the taxpayer if they have not been deducted as revenue earning costs.
- Relief for selected work-related expenses.

Standard deductions depend on the number of workplaces and on whether dwelling place and workplace are the same or not. The annual deductible amounts in PLN are:

	One workplace	Two/more workplaces
Same as dwelling place	1 227	1 840.77
Different from dwelling place	1 477	2 215.80

Note: The deduction where the workplace is different from the dwelling is an estimate.

1.122. *Main non-standard tax reliefs applicable to an average production worker*

- A 19 per cent credit against income tax is applicable in the following circumstances:
 - ❖ For expenditures related to:
 - a) purchase of land or right of perpetual usufruct of a land designated for the construction of an apartment building – smaller or equal to 350 square meters;
 - b) construction of an apartment building;
 - c) building contribution or housing contribution paid to a housing co-operative, purchase of a newly constructed apartment building or a living accommodation in such a building from persons, who constructed the building as part of their business activity;
 - d) construction of an additional storey or extension of a building for the purposes of living accommodation.

Limit for items specified under letters b to d equal to PLN 30 590 (during the period of validity of the law), but only if taxpayer acquired a right to this deduction before December 31, 2001.

- For costs incurred for repair and modernisation of a building, but not more than PLN 5 670 and in the case of a living accommodation not exceeding PLN 4 725. The minimum amount of expenses giving rise to a deduction is PLN 567. The limits for repair and modernisation deductions are determined for three years (2003-05).
- For costs related to supplementary education and vocational upgrading of a taxpayer, but not more than PLN 433.20.
- For the purchase of educational equipment and aids, but not more than PLN 433.20.
- Of expenses for children commuting to schools situated outside the place of permanent residence.
- For expenses for education in schools of higher education, but not more than PLN 760.

Deductions from income:

- Interest costs associated with housing loans or credits, provided that these taxpayers had not already benefited from housing reliefs in years 1992-2001.
- Expenditure incurred for the construction of a multi-family apartment building where at least five living accommodations are to be let, and expenditures for the acquisition of the plot for the construction of such buildings, but not more than PLN 161 000 per living accommodation to be let, but only if taxpayer acquired a right to this deduction before December 31, 2000.
- Expenses for the purpose of rehabilitation.
- Donations for the purposes of science, education, culture, health protection and social aid, supporting social initiatives to build roads and telecommunications networks in rural areas and to supply water thereto – up to 15 per cent of the income; for the purposes of religious practice and charitable welfare activities, public security, environment protection, as well as for the purposes connected with housing for local self-governments and for constructing watchtowers or the units of fire protection – up to 10 per cent of income.

1.13. Tax schedule

The tax schedule is as follows:

Tax base (in PLN)		Tax amount
Over	Below	
	37 024	19% of the tax base, less a basic tax credit of PLN 530.08
37 024	74 048	PLN 6 504.48 + 30% of surplus over PLN 37 024
74 048		PLN 17 611.68 + 40% of surplus over PLN 74 048

1.2. State and local income tax

There are no regional or local income taxes.

1.3. Wealth tax

There is no wealth tax.

2. Social security contributions

2.1. Employees' contributions

Employees pay 18.71 per cent of gross wage. This contribution includes half of the contribution for the old age and disability insurance and health/maternity insurance.

Employees also pay 7.75 per cent of their gross wages less the social security contributions described above as a contribution to the National Health Fund.

2.2. Employers' contributions

In respect of income paid under an employment contract with a Polish entity, employers have an obligation to pay social security contributions equal to 20.43 per cent of gross wages; 17.88 percentage points of this contribution is assessed for social insurance (ZUS), 2.45 percentage points for the Labour Fund and 0.15 percentage points for the Benefits Guarantee Fund. Social insurance contribution (ZUS) divides into two parts:

- 16.26 percentage points are aimed for pensions and disability payments.
- 1.62 percentage points (on average) are aimed for industrial accidents fund. The rate varies across industries and is subject to change. In the calculations contained in this Report, a rate of 1.62 per cent is used.

3. Universal cash transfers

3.1. Transfers related to marital status

None.

3.2. Transfers for dependent children

Families where the average monthly income per household member for the previous period is no greater than PLN 504 are entitled to family allowances. As of May 1, 2004, the family receives PLN 43 per month for each of the first two children, PLN 53 for the third and PLN 66 for each subsequent child. In general, the child must be under 18 years of age. Single parents are entitled to a supplement of PLN 170 for each child up to a maximum of PLN 750.

4. Main changes in tax/benefit systems since 2002

New, simpler way of tax payment on account of the annual tax for the taxpayers who carry on business activity or begin their business activity was introduced in 2002.

- Every month taxpayers may pay on account of their annual tax sums which are equal 1/12 of their income from previous year.
- Tax Credit for taxpayers who begin their business activity: in the year following the one in which a taxpayer begin his business activity (in form of SME) he is released from the duty of furnishing monthly tax declaration and he is allowed to pay on account of his annual tax sums which are equal 1/12 of his income from previous year.

5. Memorandum items

5.1. Identification of APW and valuation of earnings

The Polish Central Statistical Office calculates average monthly wages and salaries for employees on the basis of reports of enterprises. The figures include overtime and bonus payments and also include information for part-time employees converted to full-time equivalents. Male and female workers are included. The information, which includes estimates for different sectors, is published in the monthly *Statistical Bulletin*.

5.2. Employers' contributions to private pension, health and related schemes

No information provided.

2004 Parameter values

APW earnings	Ave_earn	26 584	Secretariat estimate
Work expenses	work_exp	1 477	
Income tax schedule	tax_sch	0.19	37 024
		0.3	74 048
		0.4	
Basic credit	basic_cr	530.08	
Health insurance	health_ins	0.0825	
	health_ins_credit	0.0775	
Social security contributions			
Employers	SSC_empr	0.2043	
Employees	SSC	0.1871	
Family benefit	fam_ben	516	
	fam_ben_3rd	636	
	fam_ben_add	792	
	fam_ben_Spsup	170	
	income limit	fam_ben_lim	6 048
income limit for single parent	fam_ben_lim_sp	6 048	

2004 Tax equations

The equations for the Polish system are mostly calculated on a family basis.

The standard functions which are used in the equations (Taper, MIN, Tax etc) are described in the technical note about tax equations. Two additional functions (Tax93 and ftax) have been incorporated to carry out an iterative calculation for central government tax. These allow for the fact that the church tax is calculated as 9 per cent of Central Government tax and is also allowed as a deduction when calculating taxable income. Variable names are defined in the table of parameters above, within the equations table, or are the standard variables “married” and “children”. A reference to a variable with the affix “_total” indicates the sum of the relevant variable values for the principal and spouse. And the affixes “_princ” and “_spouse” indicate the value for the principal and spouse, respectively. Equations for a single person are as shown for the principal, with “_spouse” values taken as 0.

Line in country table and intermediate steps	Variable name	Range	Equation
1. Earnings	Earn		
Quotient for tax calculation	quotient	J	1+MAX(Married,(Children>0))
2. Allowances:	tax_al	J	work_exp+MIN(earn_spouse,work_exp)
3. Credits in taxable income	taxbl_cr	J	0
4. CG taxable income	tax_inc	J	earn-tax_al-SSC*earn
5. CG tax before credits	CG_tax_excl	J	quotient*Tax(tax_inc/quotient,tax_sch)
6. Tax credits :			
Basic credit	Basic_cr	J	basic_cr*(1+Married)
Health insurance	Health_ins	B	health_ins_credit*(earn-SSC)
Total tax credits	tax_cr	J	basic_cr+health_ins
7. CG tax	CG_tax	J	Positive(CG_tax_excl-tax_cr)
8. State and local taxes	local_tax	J	0
9. Employees' soc security	SSC_emp_cont	B	SSC*earn_total+health_ins*(earn-SSC*earn)
11. Cash transfers	Cash_tran	J	((earn_total/(1+Married+Children))<(Married*fam_ben_lim+(1-Married)*fam_ben_lim_sp)) * (MIN(Children,2)*fam_ben+(Children>2) *fam_ben_3rd+MAX(Children-3,0)*fam_ben_add+(1-Married)*(Children>0)*fam_ben_Spsup*children)
13. Employer's soc security	SSC_empr_contr	B	SSC_empr*earn_total

Key to range of equation:

B calculated separately for both principal earner and spouse.

P calculated for principal only (value taken as 0 for spouse calculation).

J calculated once only on a joint basis.

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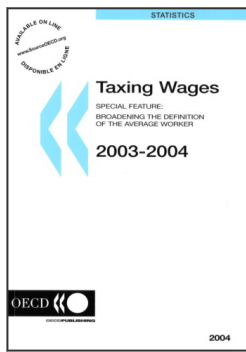
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From:
Taxing Wages 2004

Access the complete publication at:
https://doi.org/10.1787/tax_wages-2004-en

Please cite this chapter as:

OECD (2006), "Poland", in *Taxing Wages 2004*, OECD Publishing, Paris.

DOI: https://doi.org/10.1787/tax_wages-2004-27-en

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