



# Payers of income tax from individuals in the Małopolska province in 2015

## Summary

Małopolska Regional  
Development Observatory

Department  
of Regional Policy





## SUMMARY

Collections of administrative data that are in the hands of various public institutions are potentially enormous resources of information about the region, enriching the databases published by the public statistics authorities. Tax data, due to its universality, completeness, comparability and periodicity is one of the most interesting research challenges. Moreover, the studies, carried out in own capacity are virtually no cost and thanks to data uniform structure across the country, also open the possibility of interregional comparisons. Analyses carried out over several years by the team of the Małopolska Regional Development Observatory, acting within the structures of the Regional Policy Department of the Marshal Office of the Małopolska Region, indicate the possibility of making interesting observations regarding the payee (employer or tax collector) – taxpayer link, and of examining the size and structure of income depending on the source. Local (municipality) level data obtained and information regarding the payee's (employees or etc.) activities, that is accurate to a subclass of PKD 2007.

Data acquired was limited to a relatively not numerous sets of tax returns, which were, however, a source of information for more than 90% of the total size of quantities (number of taxpayers, revenue, income). The analysis of payers of personal income tax was abandoned due to business accounting method used, which made the calculation of reliable statistics about the earned income impossible, even at the regional level. The following results of analyzes are restricted to basic information, indicating the observed trends and local diversity. As the set of research instruments expands in the coming years, the scope of the data presented will be gradually expanded.

1

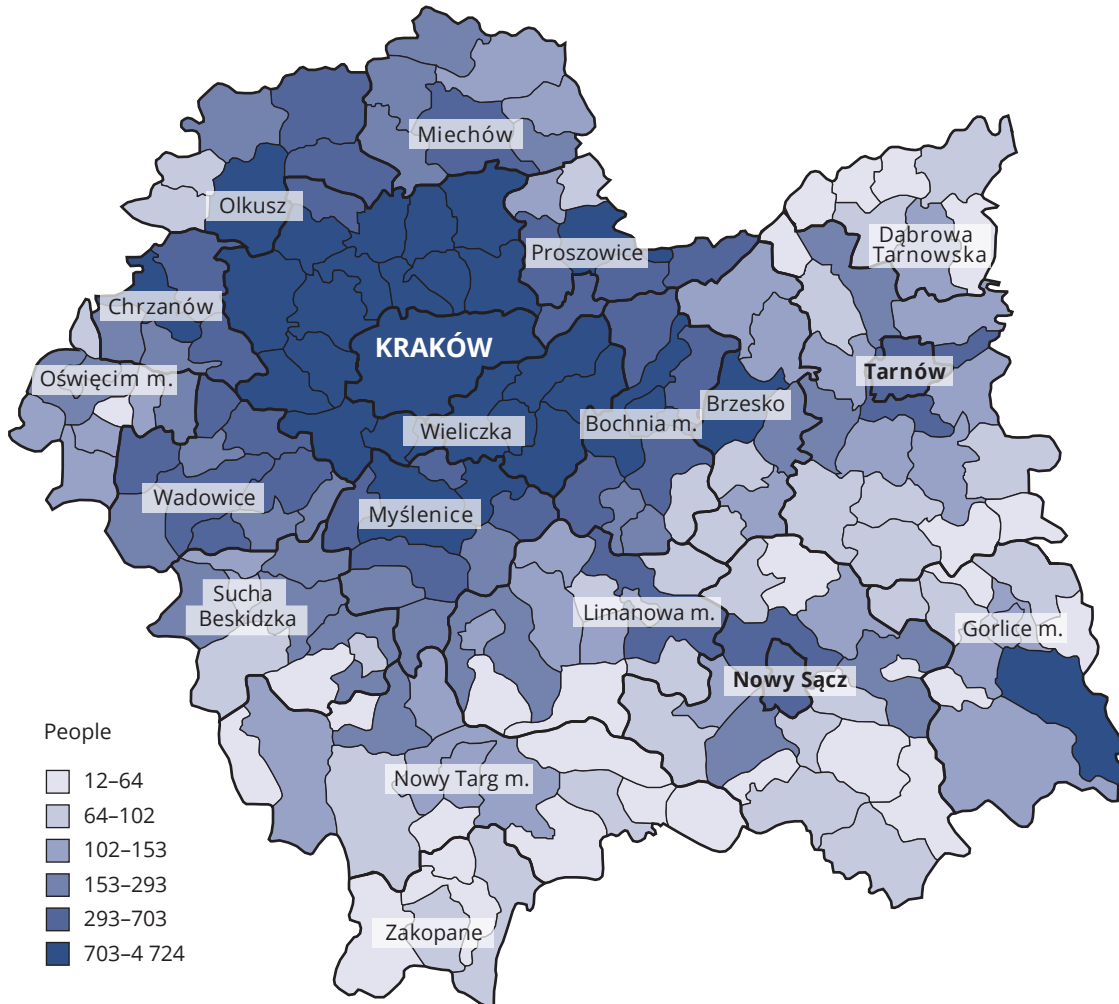
The number of the PIT-11 information slips issued to taxpayers residing in the province of Małopolska arising from employment relationship, service and related activities, increases, which may be the result of increasing supply of jobs. In 2015, 1.26 million of such information slips were issued.

2

1/3 of taxpayers receiving the PIT-11 information and PIT-40 declaration, who declare income from employment, service and related activities, report increased costs due to commuting to work in another town.

**Map 1.**

Taxpayers employed in enterprises established in Krakow, showing the increased cost deductible due to commuting to work outside the place of residence

**3**

The share of payees (employers' or etc.) established in the Małopolska region in the total number of PIT slips issued to taxpayers from the Małopolska region decreases. In 2015, 78.1% of the total number of PIT-11 slips the taxpayers of Małopolska received from payees' established in the province of Małopolska. The rising trend exhibit payees from Mazowieckie, Silesia, Wielkopolska regions.

**4**

The lowest share of payees (employers' or etc.) from Małopolska was recorded in the municipalities of the western part of the province, where there is a strong influence of payees from the Silesian province.

**5**

Annual declarations about tax liabilities and advance tax payments collected due to income tax from individuals are made by 1.8 million inhabitants of Małopolska. In comparison to previous year this number increased by almost 50 thousand.

**6**

Income declared by taxpayers from Małopolska amounted to 188.5 billion PLN, and revenues to 65.8 billion PLN.



7

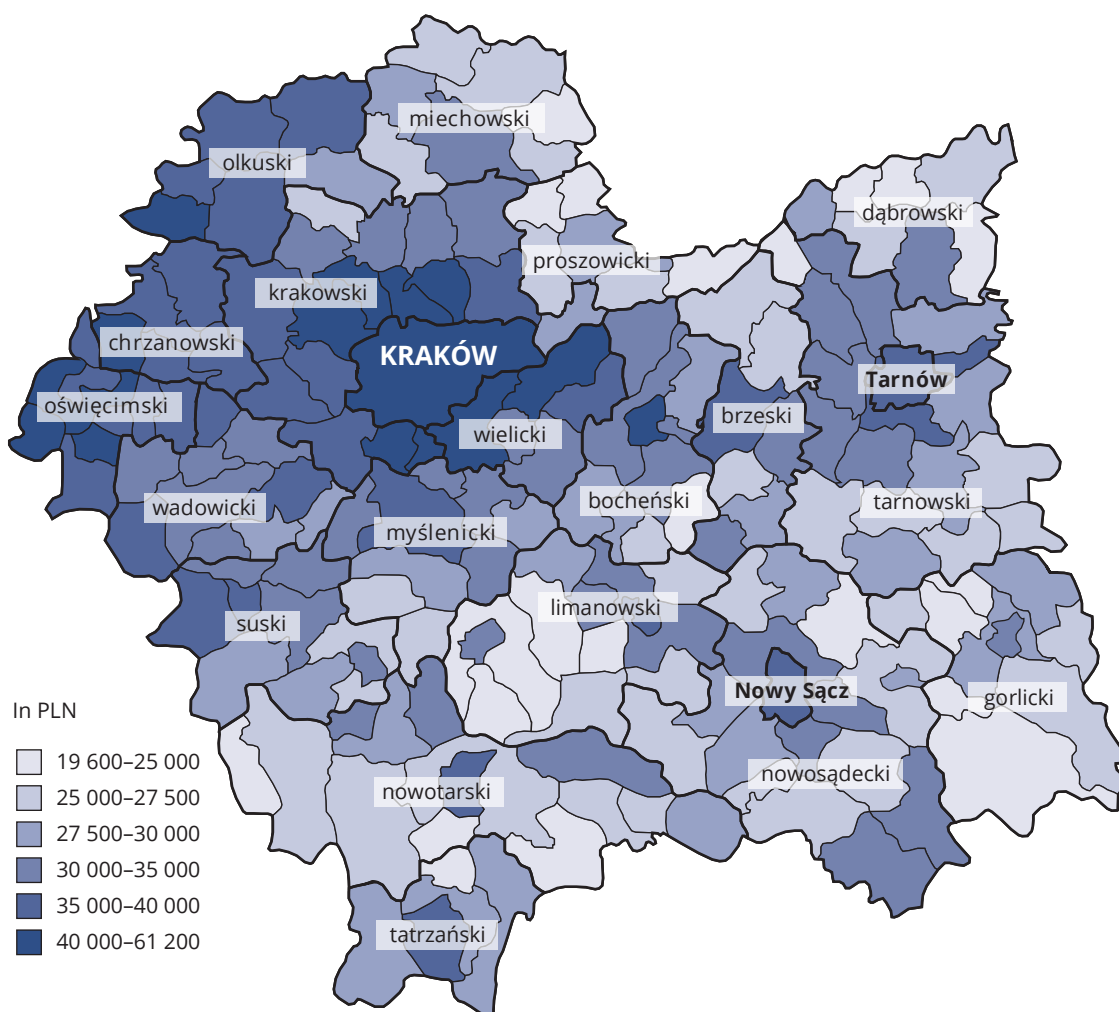
The average annual income reported by the payee (employer or etc.) of Małopolska for 2015 amounted to 38 514 PLN.

8

Taxpayers showing revenue by way of business showed revenues higher by more than 78% than the taxpayers not associated with this source of revenue.

**Map 2.**

Revenues for the taxpayer by municipalities of the Małopolska region in 2015





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