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# Redistributive Consequences of the Value Added Tax (VAT) in Poland, 2011–2023

## Abstract:

The aim of this article is to assess the redistributive consequences of the Value Added Tax (VAT) in Poland between 2011 and 2023, with particular emphasis on the burden faced by Polish households. The study draws on consumption data from the Polish Central Statistical Office (GUS), disaggregated by socio-economic groups and income quintiles. As an indirect tax, VAT tends to be regressive, placing a heavier relative burden on lower-income households. The analysis revealed that although differences in the tax burden among income quintiles decreased over the analysed period, they still remained significant. The paper also explores potential policy measures – such as introducing more progressive elements into the tax system – to mitigate VAT’s regressive nature. The findings suggest that implementing such reforms could contribute to greater tax equity in the tax system.

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**JEL:** D31, D63, H23, H24, I38

## 1. Introduction

The Value Added Tax (VAT, *podatek od towarów i usług*) is one of the principal fiscal instruments employed by governments worldwide, including Poland. Designed as an indirect tax, it is neutral for businesses but ultimately borne by the final consumer. Despite its effectiveness, VAT has been the subject of considerable debate regarding its impact on income distribution and tax equity. It is therefore pertinent to ask whether this tax affects all citizens equally or disproportionately burdens certain groups, thereby exacerbating social inequality.

This article seeks to address these questions by drawing upon prior academic research and statistical evidence. A principal part of the analysis is a comprehensive assessment of the scale of VAT-related consumption taxation among Polish households, taking into account income quintiles and socio-economic groups over the period 2011–2023.

Accordingly, the main research question posed in this article is: To what extent did the operation of the Value Added Tax (VAT) in Poland between 2011 and 2023 affect the distribution of household expenditure burdens, and how did the degree of regressivity of this burden evolve across household income and socio-economic groups?

In line with the formulated research question, the following hypothesis is formulated: H1: In Poland, between 2011 and 2023, the incidence of the Value Added Tax (VAT) was regressive, as lower-income households bore a higher relative burden of VAT in relation to their consumption expenditure than higher-income groups.

## 2. The Redistributive Role of VAT in the Polish Fiscal System

The redistributive function of taxation involves influencing the distribution of national income to reduce social inequalities. The redistributive impact of VAT depends on how consumption patterns interact with the structure of tax rates. In principle, VAT is designed as a neutral tax that should not distort economic behaviour or favour particular income groups. However, it can become regressive when lower-income households allocate a higher proportion of their disposable total expenditure to consumption, especially on goods subject to standard rates. In contrast, the presence of reduced or zero VAT rates on basic goods may mitigate this effect and, in some cases, make the tax slightly progressive when lower-income groups benefit proportionally more from tax reliefs. Ultimately, the direction and intensity of VAT's redistributive effect depend on the design of rate differentiation and the interaction between indirect taxation and the system of social transfers (Atkinson, Stiglitz, 1976; Musgrave, Musgrave, 1989; OECD, 2020). Income taxes – especially those that are progressive – tend to have a stronger impact in this regard than

indirect taxes such as VAT. Numerous academic publications (Abramovsky, Phillips, Warwick, 2017; OECD, 2020; Warwick et al., 2022; Lanterna, Liberati, 2023) examining the redistributive effects of tax systems, including VAT, point to its regressive nature – a finding also confirmed in studies on the Polish economy (cf. Radziukiewicz, 2011:123; Dobrowolska, Rogalski, 2013:135; Dobrowolska, 2014:49, 55; Myck, Najsztub, Oczkowska, 2015:4). This relationship highlights that a greater tax burden falls on households with lower levels expenditure capacity. A widespread belief among citizens – especially policymakers – that support should be provided to individuals generally coping worse in life has led to the ongoing monitoring of the tax burden distribution across different household types. In particular, this effort aims to draw attention to the variation in burdens depending on income level and socio-economic status of households, as well as to assess the justification for unifying tax rates.

The concept of equity in taxation can be divided into vertical and horizontal dimensions (Atkinson, Stiglitz, 1976; Musgrave, Musgrave, 1989). Vertical equity requires that individuals with greater ability to pay contribute proportionally more to public revenues, while horizontal equity implies equal treatment of taxpayers with similar capacities. These principles underpin the redistributive assessment of VAT presented in this study.

Research conducted by Neneman, PhD, has shown that the specific nature of the value-added tax partly functions as an indicator, which allows it to partially offset its regressive character through the application of differentiated tax rates (Neneman, 1997:6). Basic goods, such as food, are generally subject to lower VAT rates or are even exempt from taxation. This measure aims to reduce the tax burden for low-income households. However, the effectiveness of this approach has been called into question, as tax relief measures, despite their intended goal of reducing social disparities, apply to all consumers, regardless of income level.

In the work of Dobrowolska and Rogalski, it is argued that VAT in Poland has a moderately regressive character, with its impact on households varying according to their expenditure structure. As a result, in countries with more progressive tax systems, the negative effects of such regressive taxes are often mitigated through compensatory instruments such as social transfers (Dobrowolska, Rogalski, 2013). In Poland, despite the presence of reduced VAT rates, there is a notable lack of effective compensatory mechanisms.

This assessment is supported by OECD (2020) and Myck, Najsztub, and Oczkowska (2015), who emphasise that compensatory transfers in Poland are limited compared with redistributive measures in other EU countries. As a result, VAT-induced regressivity remains only partially mitigated by the existing social transfer system.

It is worth emphasising that the most recent analyses highlight the limited and often disproportionate effectiveness of redistribution relative to its fiscal and administrative costs. For instance, research conducted in Italy (Lanterna, Liberati, 2023) found that many reduced VAT rates and exemptions are ineffective in terms of redistribution and instead diminish the transparency of the tax system. Similar conclusions have been drawn from OECD studies conducted across 27 member countries. In countries such as France and Germany, it has been observed that reduced VAT rates in practice tend to favour higher-income households, as their absolute level of consumption is greater. The case of Norway (Gaarder, 2016), however, suggests

that this is not a universal rule, as reduced VAT rates on food may bring benefits to poorer households, although these gains are relatively modest and come at a disproportionately high fiscal cost. Norway remains an exceptional case, however, as analysis conducted in six developing countries – namely Ethiopia, Ghana, Senegal, Sri Lanka, Uzbekistan, and Zambia (Warwick et al., 2022) – demonstrates that while preferential VAT rates do reduce poverty, a substantial share of the benefits still accrues to households that do not belong to the poorest segments of the population. Consequently, there is growing support for a model based on a uniform VAT rate combined with targeted cash transfers. This approach yields comprehensive improvements, as it not only reduces the regressive nature of VAT, but also enhances the overall progressivity of the tax-and-transfer system, particularly in EU and OECD Member States as well as in low- and middle-income countries.

The analysis presented in this article is grounded in the theoretical framework of tax incidence and redistribution. According to the classical theory of indirect taxation (Musgrave, Musgrave, 1989; Stiglitz, Rosengard, 2015), the final burden of consumption taxes such as VAT depends on the elasticity of demand and supply and is generally shifted towards consumers. This mechanism explains the regressive character of VAT observed in both developed and developing economies (Ebrill et al., 2001; OECD, 2020).

In the context of redistributive policy, the study draws upon the principles of vertical and horizontal equity (Atkinson, Stiglitz, 1976), where fairness requires that individuals with higher ability to pay contribute proportionally more to public revenues. The absence of strong compensatory mechanisms in the Polish tax-benefit system implies that VAT may exacerbate income inequalities, a finding consistent with previous empirical works (Myck, Najsztub, Oczkowska, 2015; Lanterna, Liberati, 2023).

This theoretical framework provides the conceptual link between the VAT structure and its redistributive outcomes across income and socio-economic groups.

### 3. A Methodology Framework for Estimating the VAT Burden on Household Budgets

The Household Budget Surveys (HBS) conducted by the Polish Central Statistical Office (GUS) were the primary data source for this study. Particularly valuable are the data on household consumption, broken down by income quintiles and socio-economic groups, covering the years 2011–2023 (Household budget survey in 2011–2023).

The methodology involved estimating the amounts of VAT paid and its share in household expenditures across socio-economic groups and income quintiles. Two sets of data were thus analysed: the first covered five types of households (all households, employees, farmers, self-employed workers, and pensioners/retirees), and the second focused on income quintile groups. Given their structural similarities, pensioner and retiree households were analysed jointly.

Based on the assumption that expenditure and outlay figures best reflect actual consumption, these data were used as the foundation for the above-described operationalisation. Expenditure and outlays encompass the actual monetary values available to households.

During the studied period, the applicable VAT rates in Poland were as follows: a standard rate of 23% and reduced rates of 0%, 5%, and 8% (Act of 11 March 2004 on Value Added Tax). It is worth emphasising that periodically certain groups of goods were subject to a 0% VAT rate due to the COVID-19 pandemic. This measure was in effect both during and after the pandemic, as exemplified by the so-called inflation shield in force from 1 February, 2022, to 31 December, 2023.

The data from the Household Budget Surveys do not directly report the amounts of VAT paid, as these figures are not calculated in the survey. However, it is possible to estimate these amounts based on a detailed analysis of household expenditures. This process, however, is complicated by discrepancies between the classification of expenditures in the household budget data and the classification of goods and services by VAT rates. These classifications do not fully align, resulting in categories of expenditures that may contain goods subject to various indirect tax rates. In the literature, expenditures are often estimated by arbitrarily assigning an average tax rate to a given category of consumer goods – such as bread and cereal products, meat, fruits, etc. In contrast, the analyses in this study are based on the aggregate value of taxes paid for the purchased consumer goods. This approach minimises the primary error associated with the hypothetical average tax rates whose construction lacks standardisation and varies substantially across studies (Nagel, Neneman, 1995:212).

The estimation of the VAT burden was conducted in several stages. First, the structure of household consumption expenditures by COICOP categories, published annually in the Household Budget Survey (HBS), was matched with corresponding VAT rates obtained from the Ministry of Finance and Eurostat classifications. Each consumption category was assigned an effective VAT rate representing the weighted average rate for goods and services within that group. To estimate the amount of Value Added Tax (VAT) paid by a household, the following formula was applied:

$$\text{VAT liability} = \text{gross expenditure} - \text{net expenditure.} \quad (1)$$

The lack of information on net expenditures necessitated the use of the following equation:

$$\text{net expenditure} \times (1 + \text{VAT}) = \text{gross expenditure.} \quad (2)$$

Information on the gross expenditure of households and the applicable VAT rate for a given consumer good is available, as the first is provided by the Household Budget Survey (HBS) and the latter by the Ministry of Finance. Net expenditures estimated in this way (formula 2), when substituted into formula (1), lead to formula (3). This final equation was used to estimate VAT liabilities:

$$\text{VAT liability} = \text{gross expenditure} - (\text{gross expenditure} / (1 + \text{VAT})). \quad (3)$$

The resulting value of VAT liabilities, however, presents an interpretative challenge. The fact that the results can be referenced either to an individual or to an entire household introduces an interpretative duality concerning whether the burden should be expressed per household or per individual. Strictly speaking, both approaches have their justifications. Nevertheless, in this publication, a compromise between these two approaches has been adopted by analysing the VAT burden per capita within the household.

While this paper builds upon a well-established empirical tradition, it contributes several novel elements that, to the best of the author's knowledge, have not yet been jointly applied in studies on Poland. Firstly, the research period is extended to 2023, thereby capturing the effects of the COVID-19 pandemic and the subsequent fiscal policy measures, including temporary zero VAT rates on essential goods. Secondly, the methodological framework ensures strict time comparability by harmonising VAT-rate assignments across COICOP expenditure categories. Thirdly – and most importantly – the paper applies a two-perspective analysis, examining VAT incidence separately by income quintiles and by socio-economic household groups, offering a multidimensional view of VAT burden that bridges two analytical perspectives previously examined in isolation. These value-adding advancements strengthen the analytical robustness and policy relevance of the findings, providing new empirical insights into the redistributive effects of VAT in Poland.

The methodological approach described above constitutes the basis for the empirical estimation of VAT incidence and its redistributive effects.

#### 4. VAT Burden by Income Quintile Groups

The analysis of data for the years 2011–2023 indicates that VAT in Poland exhibits a regressive character. The average VAT burden on households declined from 18.01% in 2011 to 16.95% in 2023. However, pronounced differences persist among income groups: in 2011, households in the lowest income quintile allocated an average of 23.70% of their expenditures to VAT, while it was only 11.71% for the wealthiest households. In 2023, these values were 18.62% and 12.32%, respectively. This suggests that over the years, the disparity in VAT shares across income groups has gradually narrowed.

Throughout the analysed period, despite some fluctuations, the tax burdens for individual income quintiles showed a similar pattern each year, with a clear decline in the burden for higher-income groups. It is noteworthy that 2022 stands out as an exception within this overall trend, but the regressive pattern remains dominant. Thus, higher-income individuals bear a lower relative VAT burden, underscoring persistent concerns regarding tax fairness.



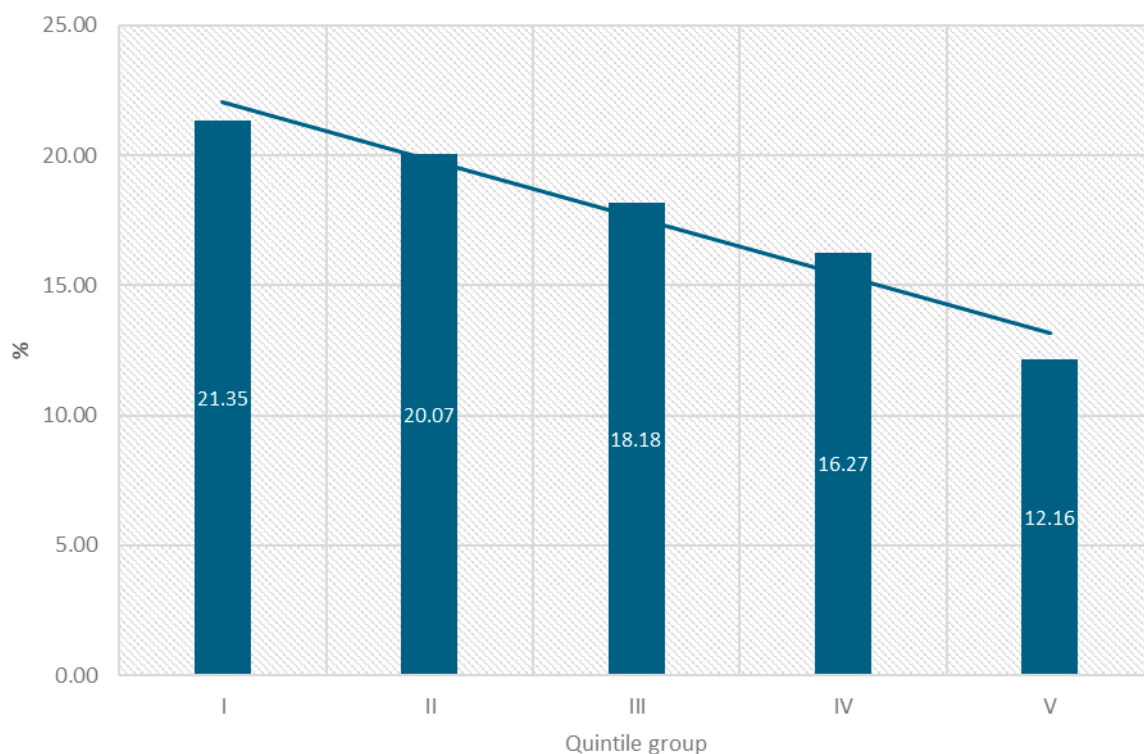
**Table 1.** VAT Burden on Polish Households by Income Quintile Groups in 2011–2023 (%)

Income quintile groups	I	II	III	IV	V	Mean	Standard deviation	Coefficient of variation	Difference V-I in percentage points
<b>2011</b>	23.70	20.42	18.16	16.08	11.71	18.01	4.04	22.43	– 12.00
<b>2012</b>	24.04	20.81	18.47	16.57	11.82	18.34	4.10	22.38	– 12.21
<b>2013</b>	23.64	20.81	18.31	16.52	11.97	18.25	3.95	21.65	– 11.67
<b>2014</b>	23.17	20.13	18.34	16.16	11.74	17.91	3.85	21.47	– 11.43
<b>2015</b>	22.59	19.86	17.80	15.99	11.82	17.61	3.63	20.62	– 10.76
<b>2016</b>	22.16	20.14	18.05	16.21	11.96	17.70	3.50	19.76	– 10.20
<b>2017</b>	22.12	19.71	18.15	16.18	12.41	17.71	3.29	18.57	– 9.71
<b>2018</b>	21.85	20.67	19.03	16.95	12.35	18.17	3.34	18.40	– 9.49
<b>2019</b>	21.63	20.80	19.21	17.06	13.00	18.34	3.09	16.86	– 8.63
<b>2020</b>	19.12	19.64	17.90	16.38	12.63	17.13	2.52	14.68	– 6.49
<b>2021</b>	17.24	18.82	17.35	15.60	12.24	16.25	2.25	13.84	– 5.00
<b>2022</b>	17.63	19.26	17.56	15.72	12.08	16.45	2.46	14.93	– 5.55
<b>2023</b>	18.62	19.83	17.98	16.02	12.32	16.95	2.63	15.49	– 6.30
<b>Mean</b>	21.35	20.07	18.18	16.27	12.16	17.60	3.22	18.30	– 9.19
<b>Growth rate 2023/2011 (%)</b>	78.55	97.14	99.00	99.62	105.19	95.90	X	X	X

\* The VAT burden is understood as the share of VAT paid in relation to household expenditures.

**Source:** own calculations based on data from the Household Budget Surveys by the Polish Central Statistical Office (GUS) for the years 2011–2023.

The downward trend in the VAT burden is the result of several factors, including the growth of real incomes and changes in the consumption structure. Nevertheless, the difference between the first and fifth income quintiles amounted to 12.00 percentage points in 2011 and 6.30 percentage points in 2023, indicating a weakening of the regressive character of the VAT, as shown in Figure 1. The trend toward minimising disparities between groups reversed in 2022. It is reasonable to argue that this effect is the outcome of government fiscal policies and a return by consumers to pre-COVID consumption habits (see Chlipała, Żbikowska, 2021:3–10; Kucharska, Malinowska, 2021:140–153; Samuk, Sidorowicz, 2021:75–91).



**Chart 1.** Average household VAT burden in 2011–2023 (%)

**Source:** own elaboration based on data contained in Table 1.

A comprehensive analysis of the VAT burden on Polish households indicates a pronounced regressive nature of this tax. The chart illustrates that the percentage share of VAT in total expenditures gradually decreases across successive income groups. In the first quintile, this value reaches its highest level at 21.35%, whereas in the fifth quintile, it registers its lowest level at 12.16%. This structure highlights the disproportionate impact of VAT, particularly on individuals in lower-income households.

## 5. VAT Burden by Socio-economic Groups

The classification of households based on their primary source of income reveals significant disparities in VAT burden levels. Between 2011 and 2023, the highest average VAT burden was recorded among farmers' households (17.15%) and retirees and pensioners households (14.82%). In contrast, the lowest burden was observed in households of self-employed individuals (11.58%).



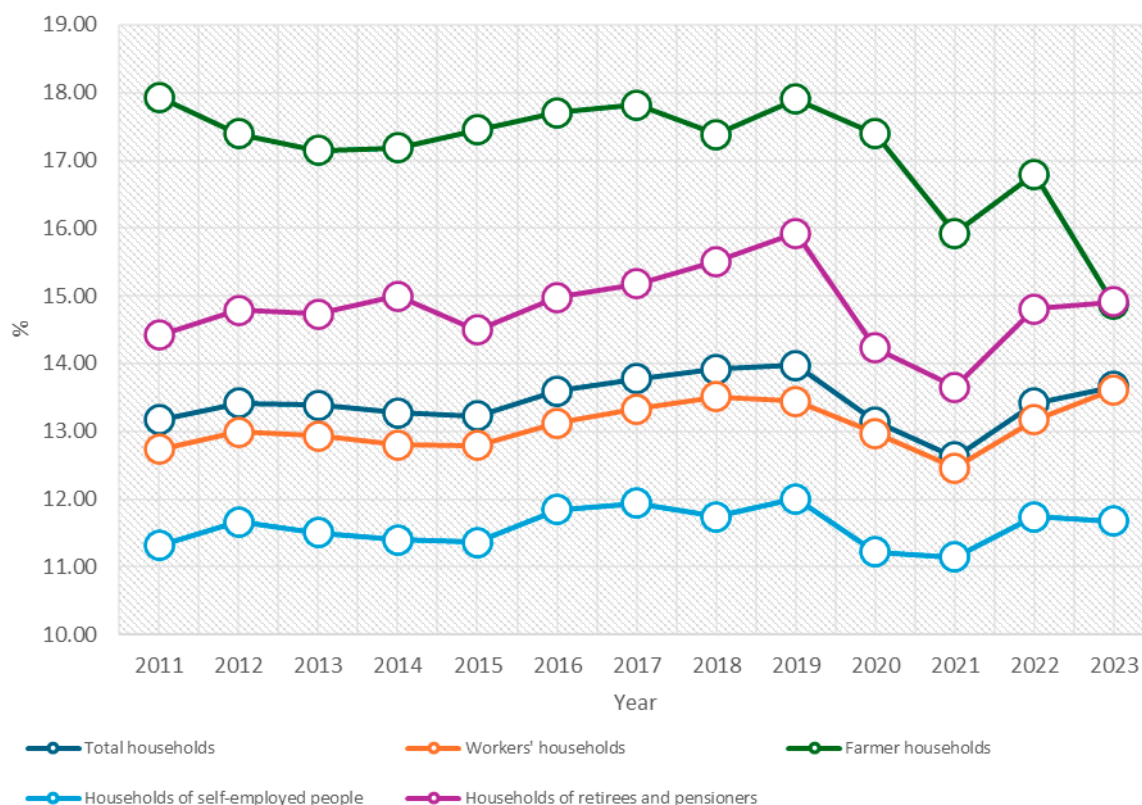
**Table 2.** VAT burden on Polish households by socio-economic group in 2011–2023 (%)

	<b>Total house- holds</b>	<b>Workers' households</b>	<b>Farmer households</b>	<b>Households of self-employed people</b>	<b>Households of retirees and pensio- ners</b>	<b>Mean</b>
<b>2011</b>	13.17	12.73	17.93	11.32	14.42	13.91
<b>2012</b>	13.42	12.99	17.40	11.67	14.79	14.05
<b>2013</b>	13.38	12.94	17.15	11.51	14.74	13.94
<b>2014</b>	13.28	12.80	17.18	11.40	15.00	13.93
<b>2015</b>	13.22	12.79	17.45	11.36	14.50	13.87
<b>2016</b>	13.60	13.12	17.71	11.84	14.98	14.25
<b>2017</b>	13.78	13.33	17.82	11.94	15.17	14.41
<b>2018</b>	13.91	13.51	17.39	11.74	15.51	14.41
<b>2019</b>	13.98	13.44	17.91	12.01	15.92	14.65
<b>2020</b>	13.14	12.97	17.39	11.22	14.23	13.79
<b>2021</b>	12.62	12.46	15.93	11.15	13.65	13.16
<b>2022</b>	13.42	13.17	16.80	11.74	14.80	13.99
<b>2023</b>	13.67	13.61	14.87	11.67	14.91	13.75
<b>Mean</b>	13.43	13.07	17.15	11.58	14.82	14.01
<b>Standard deviation</b>	0.35	0.33	0.83	0.27	0.55	0.36
<b>Coefficient of variation</b>	2.63	2.49	4.86	2.29	3.69	2.56
<b>Growth rate 2023/2011 (%)</b>	103.76	106.88	82.93	103.13	103.42	98.79

\* VAT burden is understood as the share of VAT paid in relation to total expenditures.

**Source:** own calculations based on data from Statistics Poland (GUS) derived from the Household Budget Survey conducted between 2011 and 2023.

An interesting phenomenon is that, in principle, the variability of VAT's share in household consumption remained stable from the perspective of socio-economic group distribution. This suggests that over time, consumers did not drastically change their preferences but rather followed the 'invisible hand of the market.'



**Chart 2.** Average VAT burden on Polish households by socio-economic group in 2011–2023 (in %)

**Source:** own calculations based on data from Statistics Poland (GUS) derived from the Household Budget Survey for the years 2011–2023.

The visual presentation of average VAT burdens suggests that all groups displayed similar trends over time. However, two aspects stand out the most: the decline in 2020 among retirees and pensioners, and the decline in 2023 among farmers. The first observed change may be linked to the pandemic, as this group was the most affected. The largest relative decline is nothing more than a reaction to the shift in focus towards the healthcare policy sector.

A similarly pronounced decline occurred in 2023, although it affected a different socio-economic group. A government regulation introduced temporary VAT rates on goods used in agricultural production which farmers responded to during the same period. Given that this group is associated with the lowest incomes, this could be seen as an attempt by policymakers to shift priorities.

## 6. Conclusions and Recommendations

The assessment of the redistributive effects of the Value Added Tax (VAT) in Poland between 2011 and 2023 confirms its regressive nature, as lower-income households bear a disproportionately higher burden relative to their expenditure compared with wealthier groups. As demonstrated by the analysis in Sections 4 and 5, the degree of regressivity has gradually

declined over time, reflecting the combined influence of rising real incomes, changes in consumption patterns, and temporary fiscal measures. Nevertheless, substantial differences in effective VAT incidence between income groups persist and remain relevant for fiscal policy.

The introduction of more progressive elements into the Polish tax system – such as higher taxation on luxury goods or compensatory transfers for the poorest households – could mitigate the adverse distributive effects of VAT. Alternatively, a gradual shift toward greater reliance on direct taxation within the structure of public revenues could reduce the disproportionate burden placed on low-income households without undermining overall fiscal stability.

While VAT continues to be a crucial and stable source of government revenue, its structure should also account for the dimension of social fairness. Achieving a balance between efficiency and equity remains a central challenge for fiscal policy.

Future empirical studies should focus on the interaction between indirect taxation and targeted social transfers to identify mechanisms capable of enhancing vertical equity and improving the redistributive performance of the Polish tax-and-transfer system.

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## Redystrybucyjne konsekwencje funkcjonowania podatku VAT w Polsce w latach 2011–2023

### Streszczenie:

Celem artykułu jest analiza redystrybucyjnych efektów podatku VAT w Polsce w latach 2011–2023, ze szczególnym uwzględnieniem obciążeń dla polskich gospodarstw domowych. Badania oparte są na danych GUS dotyczących konsumpcji podzielonej na grupy społeczno-ekonomiczne i grupy kwintylowe. Regresywny charakter podatku VAT, będącego podatkiem pośrednim, obciąża bardziej gospodarstwa o niższych dochodach. Analiza wykazała, że różnice w obciążeniu między kwintylami dochodowymi zmniejszały się w analizowanym okresie, jednak wciąż pozostawały istotne. W artykule omówiono również możliwe rozwiązania, takie jak wprowadzenie bardziej progresywnych elementów do systemu podatkowego, by złagodzić regresywny charakter VAT. Wnioski sugerują, że wprowadzenie takich reform mogłoby przyczynić się do większej sprawiedliwości społecznej w systemie podatkowym.

### Słowa kluczowe:

podatek od towarów i usług, VAT, efekty redystrybucyjne, nierówności społeczne