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# Potential fiscal and non-fiscal consequences of introducing a poll tax in Poland

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### ABSTRACT

The inspiration to take up the issue of the poll tax resulted from the desire to verify the claims made by the supporters of the introduction of this tax in Poland in relation to its amount. For this purpose, the simulation of the quota rate of this tax, assuming compensation of the total income from the income tax on natural persons, has been carried out. In addition, potential effects of the introduction of this tax in the fiscal and social areas have been subjected to analysis.

The analysis of the simulation of replacing the Personal Income Tax with a poll tax brings the conclusion that the poll tax would not gain acceptance in Poland nowadays. Potential consequences of this change must be considered not only in the fiscal, but above all – social context. The rates of the poll tax assessed on the basis of the concept of its followers are regressive. This is a disqualifying factor of this tribute, because it would bring a number of undesirable consequences to the economy and society.

**Keywords:** vpoll tax, capitation tax, head tax, Personal Income Tax .

## 1. Introduction

Proposals of reforms or even modifications to the tax system are common elements of election programs. Such debates, as well as the subject literature show that the most intense discussion focuses on the model of income taxation, including a demand for the implementation of an expanded base of the flat-rate, dual or linear tax [Bird and Zolt 2005, pp. 937-943; Boadway 2005, pp. 910-927; Zee, 2005; OECD 2006, pp. 71-91; Keen, Kim and Varsano 2008, pp. 712-751; Korolewska 2008]. Sometimes, especially during election debates, the liquidation of the personal income tax and replacing it with the poll tax are postulated. The supporters of such taxation belong primarily to the representatives of the neo-liberal economic mainstream.

The income tax on natural persons in Poland is characterized by subjective and objective universality – annually, this tax is accounted by more than 25 million taxpayers, and its scope excludes only a few types of revenues, which usually are taxed differently (the group of this exemption includes primarily revenues from agricultural activities, subject to agricultural tax). In a broad context, it is used for non-fiscal purposes as well. This tax is also perceived in the context of building a democratic civil state. The personal nature of the income tax on na-

tural persons, creating the opportunity to take into account the taxpayer's ability to pay, and the need for its independent settlement, make it be – regardless of weight – the public tribute that is most visible and consciously borne by the taxpayers. For this reason, a change of it, or even its mere announcement, evoke great interest and strong emotions among taxpayers.

The inspiration to take up the issue of the poll tax resulted from the desire to verify the claims made by the supporters of the introduction of this tax in Poland in relation to its amount. For this purpose, the simulation of the quota rate of this tax, assuming compensation of the total income from the income tax on natural persons was carried out. In addition, potential effects of the introduction of this tax in the fiscal and social areas were subjected to analysis.

## 2. The concept, origin and structure of the poll tax

A poll tax is a form of a personal tax payable in the form of a fixed, nominal amount from each taxed person, irrespective of their wealth or income received [Burns 1992, p. 10]. The taxpayer is a subject and object of taxation, which is characteristic of the oldest and primitive tax systems. A poll tax can be literally understood as a tax paid on the head, a person, that is for

the reason that the person (taxpayer) is alive. This tribute does not allow the use of tax preferences in the form of tax reductions, exemptions and exclusions [Owsiak 2005, p. 160].

For the first time the poll tax was mentioned as early as in the Book of Exodus chapter 30 in connection with the construction of Noah's ark. It was established in order to meet the existing financial demand and was a single tribute charged to all men over the age of 20, regardless of their economic status. The poll tax, introduced in line with the principle that the rich should not give more, and the poor not less than half a shekel, has the characteristics of particularly understood justice and the universality of taxation [Gomułowicz 1995; Hall and Rabushka 1998, p. 34; Gomułowicz 2013, p. 21].

There is evidence verified by historians that in Mesopotamia the poll tax amounted to one cow from each father of the family [Rabushka 1996, p. 18]. The institution of the poll tax was also known in Ancient Greece [Koranyi 1961, p. 76]. In Rome, the poll tax (*tributum capitis*) was introduced by Emperor Augustus in 27 BC [Nuthbrown 2001, p. 97]. The tribute got widespread in the Middle Ages and was an important source of budget revenues until the nineteenth century. Typically, it was applied in case of emergency needs of the country, mainly for military purposes. There are two types of poll taxes: general (common) and quota. The first was personal and was enforced by the tax administration directly from taxpayers. Usually it took into account the taxpayers' ability to pay by classifying them into different classes and the use of different tax rates. The quota poll tax was a burden to a well-defined social group, according to, e.g., territorial, religious, professional criteria. Such a community was required to pay a defined quota, and its representatives distributed the height of the load on each member of the group [Rybarski 1935, p. 262 and 263].

Any implementation of the poll tax was met with social disapproval and repeatedly led to demonstrations, or even revolts. In France, it led to the outbreak of the Revolution in 1789. [Morrisson and Snyder 2000, p. 61]. The tax introduced in the nineteenth century in New Zealand and Canada helped reduce the mass influx of immigrants from China [Murphy 1994, p. 34 and 49; Murphy 2003, p. 52; Li 2008, p. 128]. In the United States, it was a discriminatory tool to eliminate African-Americans from the social and political life [Keyssar 2000, p. 86]. The tax

introduced in 1989 in Scotland and in 1990 in England and Wales was diplomatically called the community charge, and the price of its implementation was Margaret Thatcher's loss of the chair of the Prime Minister [Burns 1992, pp. 10-15]. Today the poll tax is levied only by radical Muslims on non-Muslims and is called *Jizya* [Emon 2012, p. 97].

### 3. Simulation of the height of the poll tax in Poland

What is important for the taxpayers, is the total burden borne because of taxes, while for the public authority – the amount of total receipts and their distribution among administrative levels are the things that matter. The receipts from the tax on personal income, unlike the receipts from any other taxes in Poland, are divided between three groups of public funds as well as between non-profit organizations. The fiscal importance of the income tax from individuals is expressed not only, or even not primarily, by the amount of state budget revenues from its title. The share of local government units in this tax must be considered, as well as the health insurance premiums deductible from it. The total amount of the receipts from the tax in question is supplemented by lump-sum forms of taxation that supply the state budget (lump sum on recorded income and flat-rate income tax revenues of the clergy) and municipal budgets (tax card).

Total revenues from the income tax on individuals presented in Table 1 prove that it is the most efficient tool for collecting public funds. These revenues are also the amounts needed to cover the funds lost in case of a change in personal income taxation or even elimination of the income tax on individuals. On the basis of these data, an attempt was made to estimate a hypothetical rate of an annual and monthly poll tax. The nominator in the calculation is the total revenue from the income tax on individuals, while the denominator specifies the number of taxpayers who should be required to pay the poll tax.

Estimating the rates of the poll tax was based on the draft of the law on the poll tax by I. Kasza [2004], under which the signatures were collected by the Union of Real Politics within the civic legislative initiative (see: Equation 1). This concept assumed the exemption of minors and students under 24 years of age<sup>1</sup>. For obvious reasons, prisoners<sup>2</sup> and emigrants<sup>3</sup> would be excluded. Monthly commitment would amo-

<sup>1</sup> The number of people belonging to the learning group under 24 years in Poland as of 31.12.2014 was 9 200 102 [GUS 2015].

<sup>2</sup> The number of prisoners in Poland as of 31.01.2014 was 80 129 [Służba Więzienna 2015].

<sup>3</sup> The number of Polish emigrants in 2015 was 2 397 000 [GUS 2016].

unt to PLN 210. This project is still praised by the then leaders of the party. They praise the simplicity and the small volume of the contents of the Act, contained on three sides of an A4 paper sheet. What is also worth mentioning is the

provision of the Act, which highlights the daily rate of this tax. The daily rate would be PLN 7 and would be paid even by persons staying temporarily in Poland, including tourists. The use of the daily rate would be a fair solution

Table 1: Total revenues from Personal Income Tax in 2010-2015 (in billion PLN)

Revenue type	2010	2011	2012	2013	2014	2015
State budget revenues from Personal Income Tax	28.472	30,644	31.891	33.395	35.957	37.463
State budget revenues due to flat Personal Income Tax	7.121	7.431	7.918	7.895	7.065	7.577
Shares of municipalities in Personal Income Tax	10.080	11.340	12.077	12.824	13.983	15.289
Taxation of business activities of individuals paid in the form of tax card	0.089	0.087	0.084	0.082	0.079	0.073
Shares of counties in Personal Income Tax	2.797	3.131	3.322	3.513	3.820	4.166
Shares of cities with district rights in Personal Income Tax – county part	10.282	10.969	11.300	11.830	12.698	13.698
Shares of cities with district rights in Personal Income Tax – district part	2.853	3.029	3.109	3.240	3.467	3.717
Shares of provinces in Personal Income Tax	0.882	0.962	1.004	1.054	1.137	1.230
Revenues from premiums on general health insurance in the amount of 7.75%	47.493	50.149	51.935	53.461	55.446	57.777
<b>TOTAL</b>	<b>110.069</b>	<b>117.742</b>	<b>122.64</b>	<b>127.294</b>	<b>133.652</b>	<b>140.990</b>

Source: own elaboration based on: [The Council of Ministers 2011-2016a; 2011-2016b The Council of Ministers, the National Health Fund 2011-2016].

from the point of view of Polish taxpayers and in accordance with the principle of equality by A. Wagner, under which a tax burden should be spread evenly among all taxpayers [Dolata 2013, p. 32 and 33].

Equation 1 shows that the amount of the poll tax in the annual settlement would amount to 5 268.68 PLN. In terms of one month, the tax amounts to 439.06 PLN, which is about 229.06 PLN more than proposed in the aforementioned act. This obligation would considerably exceed the amount proposed by the supporters of the unrealized idea by I. Kasza, and the rate of 210 PLN would not allow to offset the current income lost as a result of hypothetical changes. When it comes to the daily rate of the poll tax, this would be 14,43 PLN. Assuming that the tax burden on the implementation of the poll tax would rest solely on the current taxpayers of

the income tax on individuals<sup>4</sup>, the annual rate of this levy would amount to 5 227.75 PLN, and thus it would be comparable to that calculated according to equation 1.

#### 4. Potential consequences of the introduction of the poll tax in Poland

According to the supporters of the poll tax, the Polish tax system should be based on this tax, because it is the most fair of all public levies. They argue that its implementation would contribute to the simplification of the tax system and the planning of subsequent changes in the Polish tax law. However, the proposed reform faces many formal and legal, financial, political and social barriers.

One of the arguments against the implementation of the poll tax is the method of calculating the tax rate. The supporters do not take

<sup>4</sup>The number of taxpayers of personal income in 2015 amounted to nearly 27 million people [Ministerstwo Finansów 2016].

$$\begin{aligned} & \text{Total revenues from Personal Income Tax in 2015} \\ & \text{Total population – number of emigrants – students under 24 y. o. – number of prisoners} = \\ & = \frac{140\,990\,000\,000 \text{ PLN}}{38\,437\,239 - 2\,397\,000 - 9\,200\,102 - 80\,129 \text{ people}} = 5\,268,68 \text{ PLN} \end{aligned}$$

Equation 1. The annual rate of the poll tax compensating the total tax revenues from personal income.

Source : Own elaboration based on Table 1.

into account the health premium in the great part deducted from the income tax, simplified forms of taxation and participation of the local government in the revenues from the income tax. It can be expected that the calculation of the rate of the poll tax in order to compensate for only the current state budget revenue from income tax from individuals, most probably results from intentional underreporting, finally to demonstrate the reduction of this tax rate compared to the current income tax. This type of calculation is promoted most likely due to the desire to improve its attractiveness. The supporters of the poll tax want to draw attention and convince the average taxpayer, that there is a fairer and less painful way of taxing their income. Conservative and radically liberal political parties wish to acquire a new electorate, which would be tempted by the promises presented during election campaigns. It is also possible that the fact that this method of calculation might result from the ignorance of the supporters of the poll tax on the public finance system. The introduction of the poll tax instead of the Personal Income Tax as the compensation only of the revenue of the state budget would lead to the elimination of the source of funds for health insurance and would deprive local authorities of a very significant source of income. The reform of the personal income tax should be preceded by a clear definition of objectives and a reliable analysis of socio-economic effects, which the proponents of the poll tax have never done.

A major barrier to the implementation of the poll tax stems from the lack of regulation and a plan of long-term policy aimed at its introduction. In addition, any changes in the tax system must have a common acceptance of taxpayers to be effective. Taxpayers are more willing to accept the known forms of taxation, and any attempts to introduce a new personal tax encounter firm resistance in the society. The

phenomenon of resistance to any kind of tax reforms has been justified by the fears of the public against an increase in the tax burden. The source of the lack of social acceptance also comes from a frequently negative experience of the previous tax changes. They featured a fragmentary nature and ad hoc activities rather than presented the explicit aims. This reluctance to the changes in the tax system also results from the habits and, consequently, as noted by J.M. Buchanan [1997, p. 88] “the older the tax, the greater is the institutional routine and the more likely is its continuation”.

The supporters of the poll tax describe it as a universal, equal and simple tribute of money to the state, which is due from every citizen. In fact, in the past the poll tax was complicated, and was neither universal nor equal for all taxpayers. In addition, the poll tax applicable formerly in Poland and many other countries was by no means a permanent tax. It was passed several times, usually in urgent budget needs. Its simplicity was debatable, since there were a few rates of the poll tax, which depended on social belonging, and the differences in the amount of the lowest and highest rates were enormous<sup>5</sup>. Therefore, it was a progressive tax. The poll tax was not the only tax levied on the population. In the past, apart from the poll tax, other taxes were also used. Moreover, the poll tax was not always applied to all residents. Some citizens had privileges and were exempt from paying it.

Specializing in the study of the phenomena of social and income inequalities, T. Piketty [2015, pp. 614-617] indicates that a significant issue for a modern welfare state is that the fiscal system, which constitutes its foundation, should maintain the minimum of progressivity, and in any case, it cannot be clearly regressive at the top and cannot adversely affect the poorest. In contrast, the poll tax proposed by his followers would be an extremely simplified re-

<sup>5</sup> In 1520, the poll tax payers in Poland were divided into up to 192 tax categories and the tax rates ranged between 0.5 gr and 300 zlotys.

gressive tax. This means that with an increase in income, the tax rate decreases. Every citizen, regardless of their earned income, would pay the same to the budget. The requested personal tax would not take into account the taxpayers' ability to pay. The citizens with low income or those not having it at all, would not afford such high monthly rates. The taxpayers who earn the least, who currently pay about 100 PLN of the Personal Income Tax per month, after the change would have to pay almost 440 PLN of the poll tax per head. This would mean more than a fourfold increase in the tax liability, drastically increasing the percentage of the tax loss in their income. With the introduction of the poll tax, the income tax threshold would be abolished, so the effects of changes would mainly affect the taxpayers living on the brink of poverty, deepening the division of the society into the rich and the poor. The poor would need to borrow in order to settle the liability to the state. They would become slaves of banks, lose all their assets or become homeless. The solution to this problem could be the use of a social variant of the poll tax, assuming the exemption of the people who live below the living wage, but the burden of the tax would be passed on other taxpayers. Moreover, it would force the growth of tax administration to verify the ability to pay the tax, which would be even more difficult if records of the income were not kept.

The proposed reform would certainly raise ethical and social opposition, as a person whose income is up to 2 thousand PLN, would have to pay the same amount of tax as those earning more than 20 thousand PLN per month. This is contrary to the principle of fair taxation. K. G. Holtgrewe, one of the founders of the psychological tax school, suggests that apart from the amount of the tax liability, the sense of tax justice is significantly important [Tax morality 2010]. Also, T. Tyszka in his work entitled „Psychology of economy „, indicates that the starting point in the discussion of the tax justice is a subjective criterion of the phenomenon, that is what, in the opinion of the people, tax construction is just and equitable, and the design of the poll tax will not allow to treat such tribute as meeting these criteria [Tyszka 2004, pp. 502-506].

The introduction of the poll tax would lead to an excessive fiscal burden from the state, which could be a potential threat to the general consent to taxes. Historical experience shows that the poll tax was the cause of many revolts and uprisings. A similar situation can be expected on the streets of Polish cities. Citizens would show their disapproval and dissatisfaction with the introduction of, in their opinion, an

unfair tax in lump sum. The use of any deductions or exemptions would be difficult since the omitted group of the taxpayers would feel wronged and firmly oppose the tax preferences. Since the poll tax does not take into account the taxpayer's ability to pay, and its construction does not provide any exemptions from its pay, ethical and social barriers appear. Feelings and emotions directing the taxpayers living in poverty or affected by random situations (a loss of income sources, sudden illnesses, massive layoffs) would lead to protests and rebellions against the affluent people who would pay a small tax, and against the government. That happened in England after the introduction of the poll tax in 1990 by the government of Margaret Thatcher. The poll tax could function only in a country with a totalitarian regime, where the protection of the rich against the social class that does not have income would be provided by the army and the police. S. Owsiak believes that the poll tax is a solution which is “by all means imperfect” and typical of primitive tax systems [Owsiak 2005, p. 154]. It is applied nowhere in the world, which means that it is not a tax favored by any political system. It is not even promoted in the most liberal and neo-liberal tax concepts. The poll tax is mistakenly considered to be the simplest and most equitable tax. In the long term, it would endanger democracy and the stability of the society, leading to a rebellion and an authoritarian system.

The supporters of the poll tax believe that this form of taxation would solve a long dispute over how to tax the income of farmers. It can be assumed that the poll tax would be too high a burden for the owners of farms, especially if they were affected by natural disasters (e.g. floods, droughts), demanding production and social support. The change in the taxation of farmers would also reduce the size of agricultural production, making it unprofitable. There would be a drop in the disposable income of farmers, an increase in unemployment in this sector, and in the longer term – the need for re-training.

The supporters of the poll tax believe that the cost of collecting the tax would be significantly lower than the collection of the Personal Income Tax. In their minds, about 15% of the current tax administration could manage the poll tax. Lay-offs among the currently employed Tax Office officials would lead to a reduction in administrative expenditures. In Poland, the tax administration in 2014 employed about 63 thousand officials [Treasury went on a diet 2015]. The costs of tax collection, in particular income taxes, is an irretrievably lost part of the socio-economic development. We are not tal-

king here only about the cost of maintaining the tax administration, but also the costs borne by the taxpayers themselves. Indeed, the poll tax is characterized by simplicity, clarity and precision, but with such a high rate and highly probable resistance of taxpayers, the costs referred to may rise dramatically. Those derogating from paying the poll tax would have to be prosecuted, forced to pay the due tax, and as a last resort, punished with imprisonment. This phenomenon would encourage the authorities to introduce even greater rigor on the part of the tax administration and to increase the tax burden, whereas the society could insist on the introduction of exemptions as a kind of compensation. A major difficulty in enforcing the poll tax would result from abolishing the obligation to register with effect from 1 January 2018 [The Act of 23 July 2015, art. 1]. This would enhance the phenomenon of tax evasion. Undoubtedly, there would be an increase in the number of citizens who have not updated their place of residence neither in the Social Security base nor another register. Fraudsters would report false addresses, and tax authorities would not be able to verify the taxpayers, nor make them pay their liabilities.

The supporters of the poll tax argue that an important advantage would be to abolish the surveillance of the citizens' incomes. Taxpayers would not have to document their income and assets. The state would not be interested in whether the Polish people have some income and where it came from. The taxpayer could work nowhere, as long as the poll tax was paid. It would only be in case of evasion of payment of obligations that the process of debt recovery was initiated. This tax would have to be paid by the persons currently operating in the informal economy. Considering the effects of redistributive taxation, we must also take into account the burden arising from social insurance contributions, which is completely overlooked by the supporters of the poll tax. Therefore, taxpayers would still have to reveal the source and amount of their income for social security purposes.

On the one hand, the poll tax would be a strong incentive for foreign investors and entrepreneurs to transfer production and services to Poland. They would pay lower taxes, so Poland could be considered as a tax haven. Foreign companies operating in the Republic of Poland (RP) would provide the budgetary revenues from other taxes. The result of these activities could be an increase in the trade deficit caused by growing demand for consumer goods and investments. On the other hand, this could be seen as a manifestation of harmful tax

competition. The amount of the poll tax would be particularly mild for foreigners and foreign entities which would use Poland to transfer their profits and avoid paying higher taxes in their home countries.

The draft of the law on the poll tax contains provisions relating to the application of a daily rate of this levy. The author of this project suggests that it has its logical and fiscal reasons, as tourists, delegates or foreign carriers residing in Poland are the same beneficiaries of goods and services provided by the public authorities, as the citizens permanently residing on the territory of Poland. Such a solution, however, faces a number of serious problems both of an economic and legal character. The collection of a daily poll tax is a problematic issue. The solution could involve registering foreigners entering the Polish territory and collecting the tax at the border upon their leaving the country. Customs officers or border guards could be made responsible for that. However, this is tantamount to an increase in the cost of collecting this tax. Furthermore, the implementation of the daily rate of the poll tax would be difficult because of the current Schengen Agreement, which Poland is a member of. It says that the movement of people of all nationalities should be free within the zone. The reintroduction of border controls, and collection of the daily tax could result in suspension of membership or even exclusion of Poland from the Schengen area.

Elimination of the Personal Income Tax and replacing it with a seemingly uncomplicated poll tax would free the Polish from the onerous obligation to submit annual tax declarations, which currently denies the principle of the expediency of taxes. The rate of the poll tax would be defined by the law. Taxpayers would not have to worry about a wrong calculation of the tax and its potential consequences. They would not have to use the services of accountants and tax advisers, and thus would save time and money. There would be no need for advance payments and waiting for a possible return in the event of tax overpayment. This means that the taxpayers would keep the amount of income decreased by the poll tax, which would allow them to thoughtfully manage their household finances and make long-term financial planning. There would be no loss of revenues, which arises in the advance payment system. Currently, the amount of refunds due to overpaid advances exceeds the due tax. In practice, this would mean a kind of end to crediting the state by the taxpayers without an accompanying calculation of interests.

The poll tax would be likely to prevent refugees from Syria, Libya and Eastern Europe from coming to Poland. Most people entering Europe are economic immigrants who take advantage of the migration crisis. Their main objective is to acquire high social benefits. Following the poll tax introduced in the nineteenth century in New Zealand and Canada, this tax would help reduce the influx of immigrants, especially the illegal ones.

## 5. Results

The analysis of the simulation of replacing the Personal Income Tax with the poll tax brings the conclusion that the poll tax would not gain acceptance in Poland nowadays. Potential consequences of this change must be considered not only in the fiscal, but above all – social context. The rates of the poll tax assessed on the basis of the concept of its followers are regressive. This is a disqualifying factor of this tribute, because it would bring a number of undesirable consequences to the economy and society. Strong regression of the tax burden for those with high income would affect negatively the dynamics of wealth inequalities, actually deepening the current problem of excessive disparities in the distribution of income and wealth, confirmed, among others, by the NBP's report on the state of the wealth of the Polish people [NBP 2015]. Stratification of in-

come would be a potential threat to the general acceptance of taxes. Regressive taxation of income would make mainly the poor and middle income tax payers provide for the state.

Based on the theoretical and historical data, it can be concluded that the construction of the poll tax does not bring it closer to the idea of a fair tax. The construction of the poll tax boils down justice and, consequently, the equality of taxation to the same principles to all taxpayers, without considering the individual capacity to bear the tax burden. It is not fair when a person with low income pays the same amount of tax as a wealthy person, for whom the burden of equal amount of tribute is a tiny restriction on property rights. Therefore, the fairness and equality of taxation would be apparent. It can even be said that this tax would be a denial of tax justice. The implementation of the poll tax in Poland would violate Article 2 of the Polish Constitution, according to which the laws, including taxation, should be the manifestation of the principles of social justice.

The project of introducing the poll tax can be rejected. It corresponds only to a utopian political system, based on solidarity, equality and social and material prosperity. Attractive in its apparent simplicity, the poll tax would lead to criticism from taxpayers and would jeopardize the stability of the country.

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