Statistics Poland

NEWS RELEASE

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Public benefit organizations in the years 2023 and 2024

PLN 1,900 million
was donated to PBOs within 1.5% of PIT by taxpayers in 2024

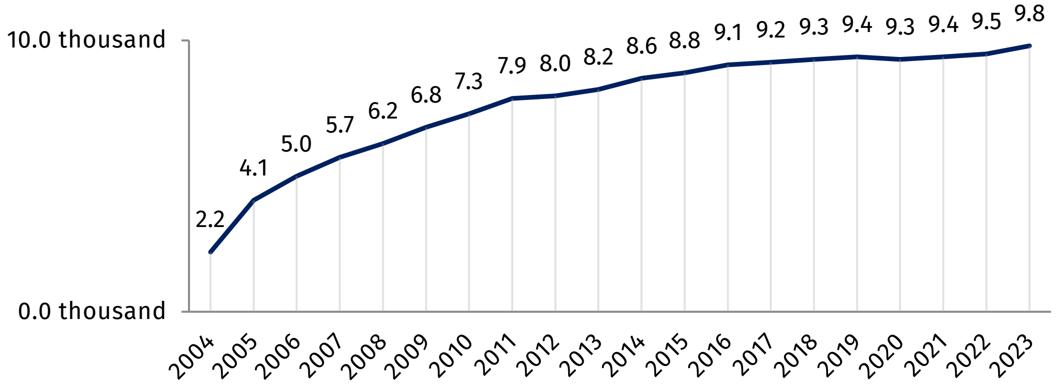
In 2024, 9.2 thousand public benefit organizations received 1.5% of Personal Income Tax (PIT) for 2023. The average amount of funds received was PLN 210.3 thousand, and half of the authorized public benefit organizations received no more than PLN 10.1 thousand (median).

Number of Public benefit organizations (PBOs)

At the end of 2023, there were 9.8 thousand active public benefit organizations operating in Poland. They accounted for 9.2% of active non-profit organizations, such as: associations and similar organizations, foundations, faith-based charities or business organizations.

In 2023, PBOs accounted for 9.2% of active associations and similar organizations, foundations, faith-based charities, business organizations

Chart 1. Number of active public benefit organizations in 2004-2023[a]



[a] For the years 2004-2007, due to the lack of data on the number of active PBOs, data on the number of registered public benefit organizations were presented.

In 2024, 9.2 thousand PBOs were entitled to receive support from 1.5% of PIT and 98.4% of them received it. In 2023, 9.1 thousand PBOs were eligible, and 98.5% received such funds.

Funds transferred to PBOs within 1% and 1.5%[1] of PIT

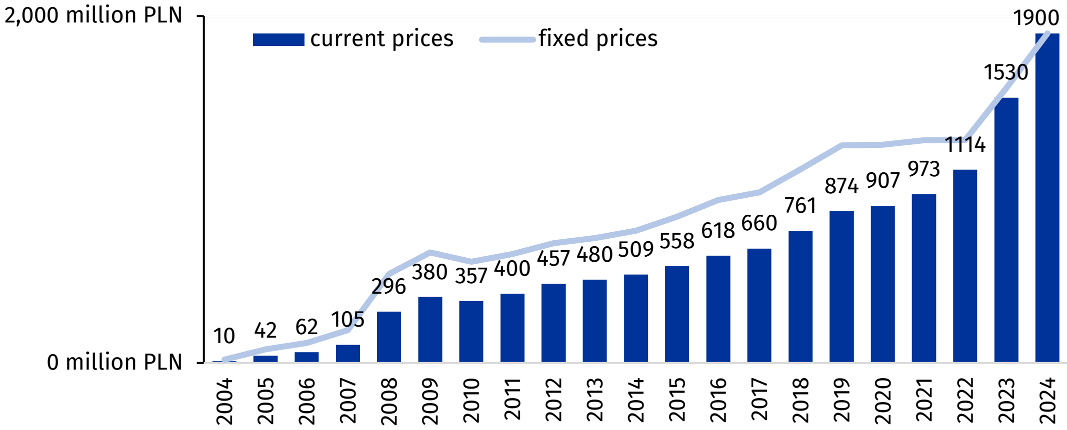
In 2024, PBO's revenues from 1.5% amounted to over PLN 1,900 million and were 24.2% (PLN 370 million) higher than the year before and 70.5% (PLN 786 million) higher than 2022 when 1% of PIT was transferred. When compared to 2011, PIT revenues in 2024 were 4.8 times higher, and at constant prices 3 times higher. Looking at the value of PIT revenues after

The average revenues from 1.5% of PIT in 2024 amounted to PLN 210.3 thousand and were by PLN 39.6 thousand higher than the year before

[1] Starting in 2023, organizations with public benefit status could apply for 1.5% of personal income tax, in previous years the allocation was 1%.

eliminating the impact of inflation, the amount in the period under review also grew systematically until 2019, stagnated in 2019-2022, after which, after increasing the deduction to 1.5%, also at constant prices, clear increases are visible in the period 2022-2024.

Chart 2. Total funds transferred to PBOs[a] under the 1% mechanism in 2004-2022 and 1.5% in 2023-2024



[a] The data is presented by the year in which the funds were transferred to PBO, and not the year to which the tax return pertained, e.g. data for 2022 refer to a 1% tax for 2021 and data for 2024 refer to a 1.5% tax for 2023.

In 2024 average revenues from 1.5% of PIT per one PBO amounted PLN 210.3 thousands and increased by PLN 148,8 thousand compared to 2011. However, the median value decreased between 2012 and 2018, indicating a deepening stratification between organizations. In 2019, this downward trend of the median was reversed and in 2024 it reached the highest value since 2011 (PLN 10.1 thousand). However, this did not stop the increasing gap between the mean and the median. After changing the amount of PIT transferred from 1% to 1.5%, this gap also widened. In 2024, the median value was almost 21 times lower than the average, and in 2023 - 21 times, while in 2011 - less than 11 times.

Table 1. Amounts of 1% of PIT transferred to PBOs[a] in 2011-2022 and 1.5% transferred to PBOs in 2023-2024

SPECIFICATION	Average (in PLN thousand)	Median (in PLN thousand)	Average to median ratio
2011	61.5	5.8	10.6
2012	66.7	5.7	11.7
2013	67.5	5.5	12.3
2014	68.1	5.2	13.1
2015	70.7	5.0	14.1
2016	76.2	5.0	15.2
2017	80.1	4.9	16.3
2018	87.7	4.9	17.9
2019	99.2	5.5	18.0
2020	104.2	5.7	18.3
2021	112.1	5.7	19.7
2022	125.0	6.0	20.8
2023	169.9	8.1	21.0
2024	210.3	10.1	20.8

[a] Calculated for PBOs that had revenues from 1% of PIT in a given year or 1.5% PIT.

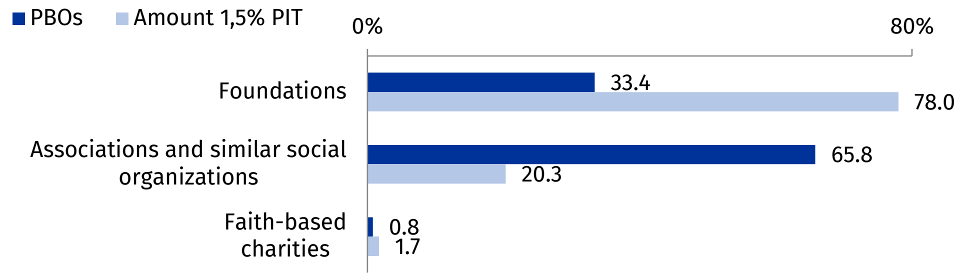
In 2024 the number of PBOs whose revenues from 1.5% of PIT exceeded PLN 1 million was approximately 0.2 thousand entities (2.1%), and they received 79.3% of the total amount of funds transferred to PBOs under the 1.5% mechanism.

Characteristics of organizations receiving 1.5% of PIT

The structure of the number of PBOs and revenue they received from 1.5% of PIT differed significantly in 2023. The largest part of public benefit organizations were associations and similar organizations (65.8%), followed by foundations (33.4%) and faith-based charities (0.8%). Although associations and similar organizations made up the majority of PBOs 78.0% of the funds received from this mechanism went to foundations, compared to 20.3% for associations and similar organizations and 1.7% for faith-based charities.

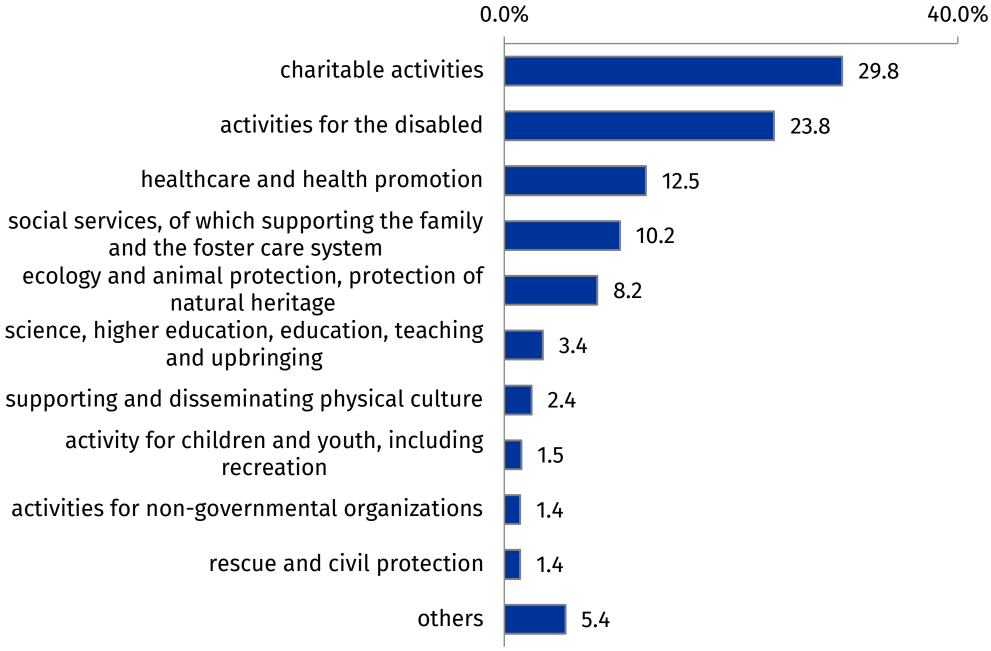
In 2023, 78.0% of funds transferred under 1.5% of PIT went to the foundation

Chart 3. Structure PBOs and the amounts obtained by type of organization in 2023



The sphere of public benefit activities in which PBOs spent the most funds from the 1.5% of PIT in 2023 was charitable activities (29.8%), followed by activities for people with disabilities (23.8%). Subsequently, funds obtained from 1.5% of PIT were allocated for public benefit activities for the healthcare and health promotion (12.5%) and for social services. of which supporting the family and the foster care system (10.2%).

Chart 4. Structure of disbursed funds received from 1.5% of PIT by the sphere of public benefit activity in 2023

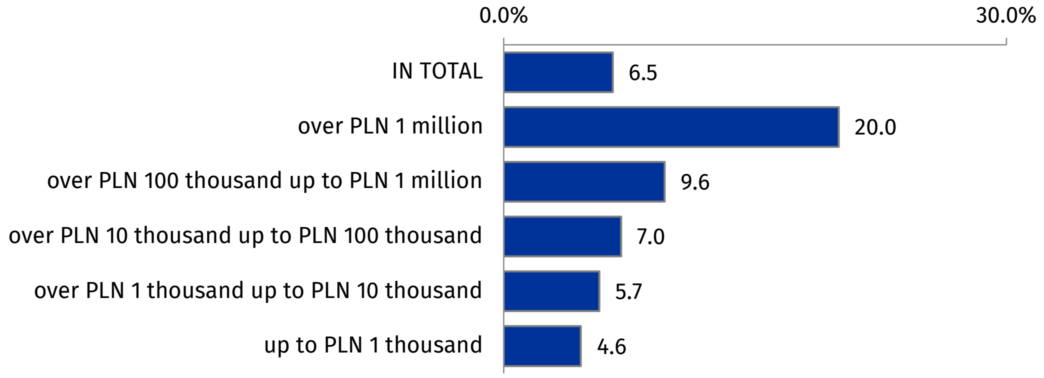


PBOs information activities

In 2023 the vast majority of PBOs reported on their activities (87.1%). This percentage decreased by 1.0 percentage points compared to 2021. The most commonly used medium was the Internet (76.5%). Other mass media, such as happenings and rallies, leaflets, posters and books. were used less frequently (50.1%). Traditional media, i.e. the press, radio or television, were chosen the least frequently in PBOs communication (29.1%).

In the years 2015-2023, the percentage of public benefit organizations providing information about their activities via traditional media: press, radio or television (in 2015 it was 41.5% and in 2023 – 29.1%), as well as via other means of communication (62.1% and 50.1% respectively) has been gradually decreasing. On the other hand, the share of public benefit organizations providing information via the Internet has increased (from 73.9% to 76.5%).

Chart 5. Percentage of PBOs using free access to public media according to the amount received from 1.5% of PIT in 2023



Among the PBOs that submitted a substantive report on their activities for 2023 only 6.5% declared that they used the possibility of free-of-charge information provided by the public media on their public benefit activities. The percentage of PBOs that took advantage of this privilege was 0.2 percentage point lower than in 2021 but yet it marks a 1.1 percentage point increase when compared to the 2015 figures.

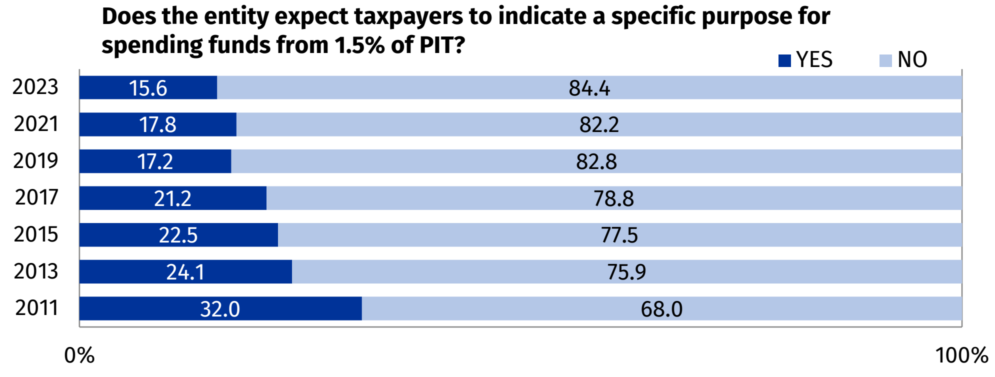
The possibility of free access to public media was most often used by PBOs that received over PLN 1 million under the 1.5% of PIT mechanism (20.0%), and least often by entities whose receipts did not exceed PLN 1 thousand (4.6%). However, the percentage of PBOs using the possibility of free access to public media which had the highest revenues with 1.5% of PIT (above PLN 1 million) decreased compared to 2021 (from 21.6% to 20.0%).

Indication of the purposes of spending funds from 1.5% of PIT by taxpayers

Taxpayers on their tax return may indicate the specific purpose of the method of spending the funds transferred under 1.5% of PIT. Only some taxpayers use the possibility of indicating the purpose of a detailed deduction. In 2023, as in the previous years 67,2% of PBOs reported that the taxpayers from whom the funds were transferred did not indicate a specific purpose for spending 1.5% of PIT.

A strong differentiation of organizations was observed when taking into account the amount received from 1.5% PIT. In the group of entities that in 2023 obtained over PLN 1 million revenues from 1.5% of PIT the percentage of organizations to which taxpayers indicated specific objectives was almost 6 times higher than in PBOs, that received less than PLN 1 thousand from 1.5% of PIT (respectively 76.6% and 11.5%).

Chart 6. PBOs expectations in terms of indicating the purposes of spending 1.5% of PIT



Most PBOs entitled to a 1.5% of PIT in 2023 wanted to independently decide on the allocation of the funds received (84.4%). The percentage of such organizations decreased by 2.2 percentage points compared to 2021, while it increased by 16.4 percentage points compared to 2011. According to the 2023 declarations the vast majority of PBOs took into account taxpayers' preferences regarding the direction of spending funds (84.1%).

Privileges enjoyed by PBOs

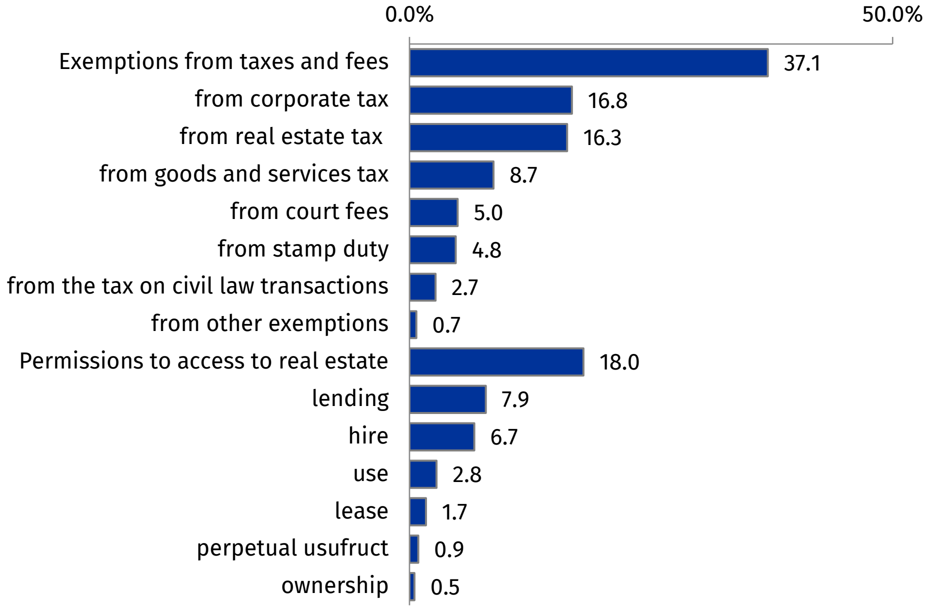
PBOs may enjoy various privileges, including: the right to exemptions from taxes and fees as well as from the right to use real estate owned by the State Treasury or local government units on preferential terms. In 2023 37.1% of PBOs reported that they had benefited from at least one type of exemption from taxes or fees, while 18.0% - from rights related to access to real estate.

PBOs used the right to exemptions from taxes and fees more often than the privilege of using real estate on preferential terms (37.1% to 18.0%)

Legal and tax privileges were used by 42.1% of PBOs tax exemptions (33.9%) were chosen more often than fee exemptions (8.1%). The percentage of PBOs benefiting from tax privileges varied depending on the amount of income from 1.5% of PIT - among organizations with the lowest revenues (up to PLN 1 thousand) it was almost three times lower than for PBOs with revenues exceeding PLN 1 million (25.5% and 71.3%).

The most frequently used tax privilege was the exemption from corporate income tax which takes into account the income allocated for statutory purposes - it was used by 16.8% of PBOs. 16.3% of them took advantage of real estate tax exemptions and almost half less of them (8.7%) opted for VAT exemptions. Other types of tax privileges were used relatively rarely by PBOs.

Chart 7. Percentage[a] of PBOs benefiting from exemptions and entitlements in 2023



[a] Percentages do not add up as more than one answer could be given.

In practice, the privileges regarding access to real estate are not often used. Only 7.9% of PBOs had the possibility to use state or local government property in the form of lending. Even fewer organizations took advantage of the lease (6.7%), while real estate was very rarely transferred for perpetual usufruct or ownership (0.9% and 0.5%. respectively).

Between 2017 and 2023, there was an increase in the proportion of public benefit organizations taking advantage of tax and fee exemptions (from 34.4% in 2017 to 37.1% in 2023). On the other hand there was a decrease in the percentage of PBOs that used the right to use real estate owned by the State Treasury or local government units on preferential terms (from 19.6% in 2017 to 18.0% in 2023).

Methodological informations

Data from survey *Non-profit organizations and social religious entities* obtained from administrative sources and CSO reports were used to prepare the signal information. Due to the scope of availability of individual sources, various time series have been taken into account.

The data presented in the information comes from the following administrative sources:

1) the number of registered PBOs for the years 2004-2007 (chart 1) - based on the *Register of associations. other social and professional organizations, foundations, public health care facilities of the Ministry of Justice*.

2) number of public benefit organizations entitled to 1%/1.5% of PIT - *List of public benefit organizations entitled to receive 1%/1.5% of PIT for the year* ... (2004-2024) from the National Freedom Institute.

3) the amount of the 1%/1.5% of PIT (table 1. charts 2) - *List of public benefit organizations that received 1%/1.5% of the tax due for the year* ... (2004-2024) from the Tax Information System of the Ministry of Finance.

4) cost structure of 1%/1.5% of PIT according to the sphere of public benefit activity, free access to public media by PBO, exemptions from taxes and fees, and the right to use real estate on preferential terms (Charts 4, 5 and 7) - *Report on the activities of public benefit organizations for the year* ... (2017-2023) from the National Institute of Freedom.

Based on the CSO reporting, the following information was prepared:

1) the number of active PBOs for the years 2008-2023 (Chart 1) - data from Statistics Poland forms: SOF-1 *Report on the activities of foundations, associations and similar organizations* or SOF-5 *Report on cooperation, management and integration activities of selected non-profit organizations,*

2) the structure of PBOs and opinions on the goals indicated by taxpayers (Charts 3. 6) for the years: 2011, 2013, 2015, 2017, 2019, 2021, 2023 (form SOF-5)

3) informing about activities of PBOs for the years 2015, 2017, 2019, 2021, 2023 (form SOF-5).

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