

Value chains¹ of domestic enterprises in 2024

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16.9%

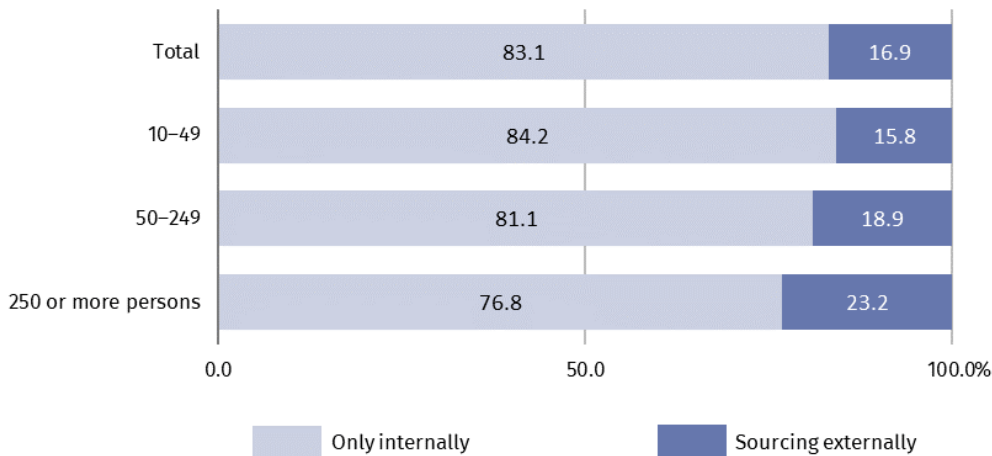
of enterprises outsourced business functions at the end of 2024

At the end of 2024, most (83.1%) of the surveyed enterprises with 10 or more persons employed performed business functions² only internally in the own enterprise. External sourcing concerned 16.9% of the surveyed enterprises, most of which (87.1%) contracted out functions only to other domestic enterprises. Business functions abroad were contracted out mainly to European Union countries.

Place of performance of business functions

At the end of 2024, majority of the surveyed enterprises (50 714 legal entities) with 10 or more persons employed performed business functions entirely within the enterprise, and 16.9% (10 286) sourced functions externally to be performed completely or partially to others units. Compared to 2023, this structure has changed slightly – the percentage of enterprises outsourcing activities to other entities decreased by 1.9 percentage points.

Chart 1. Structure of the surveyed enterprises by size class and place of function performance in 2024



Functions were most often outsourced by large enterprises – almost a quarter of these entities used external services in 2024

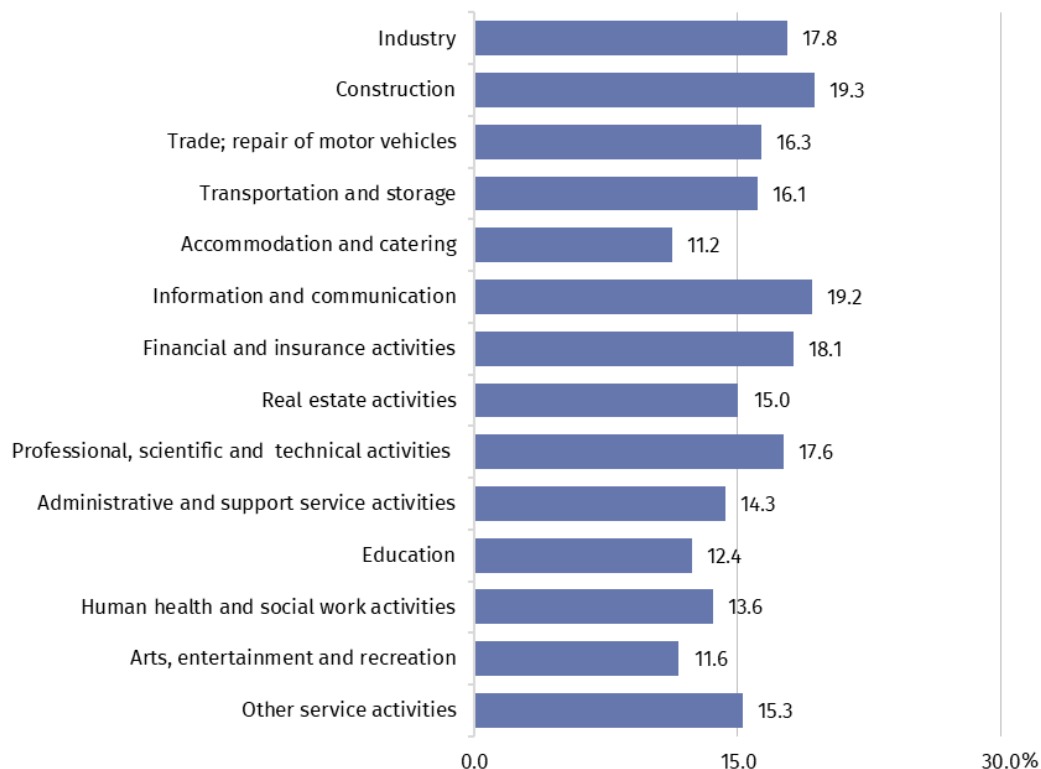
In 2024, functions were performed externally more often by large enterprises (with 250 or more persons employed) – 23.2% of entities belonging to this size class, and less frequently by medium-sized enterprises (with 50–249 persons employed) – 18.9% and small (with 10–49 persons employed) – 15.8%. In 2023 these shares were: 25.3%, 21.1%, 17.7%, respectively.

¹ Value chains are sequences of activities undertaken by enterprises to develop, manufacture, sell and deliver products to final customers and to provide after-sales services.

² Business function is a set of tasks that an enterprise must carry out on a regular basis in order to bring goods or services to market. These tasks may be performed internally by an enterprise or sourced externally.

Enterprises owned by domestic capital sourced functions externally slightly less frequently (15.9%) than enterprises owned by foreign capital (22.8%). Depending on legal form of enterprise, legal persons performed functions externally more often (18.2%) than natural persons (13.6%).

Chart 2. Share of enterprises sourcing externally business functions by NACE sections in 2024



In 2024, the implementation of functions was most often entrusted to external entities by enterprises from construction and information and communication sections

In terms of location of the surveyed enterprises, the share of enterprises sourcing functions externally differed slightly among voivodships. The performance of functions was sourced externally more often by enterprises located in the following voivodships: Pomorskie (18.9%), Dolnośląskie (18.4%), Mazowieckie (18.3%). Enterprises from the Lubelskie and Świętokrzyskie voivodships were the least likely to source functions externally (13.7% and 14.6%, respectively).

Activities performed internally by enterprises

At the end of 2024, as in the previous year, the surveyed enterprises the most often performed on their own functions related to management and administration (in 85.8% of the surveyed enterprises), marketing, sales and after-sales services (57.9%) and production (49.0%). In total, almost two thirds (3559.9 thousand persons) of the total number of persons employed in the surveyed enterprises were involved in the implementation of these functions. The least frequently performed internally functions by the surveyed units were engineering and related technical services (in 14.1% of the surveyed enterprises), information and communication technology (12.8%) as well as research and development (6.0%). These functions also involved the smallest number of persons employed – 8.5% in total (466.8 thousand persons).

At the end of 2024, the most frequently performed function within enterprises was management and administration and the least frequently – research and development

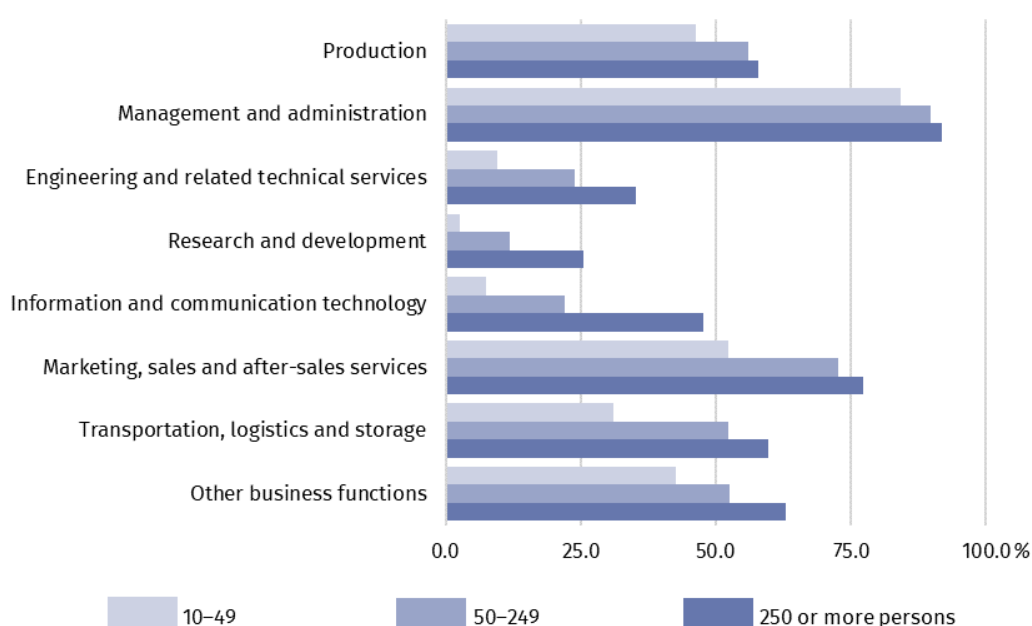
Table 1. Number of enterprises and persons employed by business function (as of the end of 2024)

Business functions	Number of enterprises performing functions ^a	Number of persons employed in functions	
		in absolute number	in %
Total	61 000	5 496 179	100.0
Production	29 887	1 790 962	32.6
Management and administration	52 312	721 659	13.1
Engineering and related technical services	8 598	195 453	3.6
Research and development	3 649	61 514	1.1
Information and communication technology	7 830	209 826	3.8
Marketing, sales, and after-sales service	35 347	1 047 251	19.1
Transport, logistics and storage	22 706	643 446	11.7
Other business functions	27 975	826 068	15.0

a Due to the possibility of performing many functions within the enterprise, the functions do not add up to the total value.

Large enterprises more often than entities from other size classes indicated internal implementation of the information and communication technology function (47.6% compared to 12.8% in total) and the research and development function (25.6% compared to 6.0% in total).

Chart 3. Percentage of surveyed enterprises by type of functions performed internally and size class in 2024



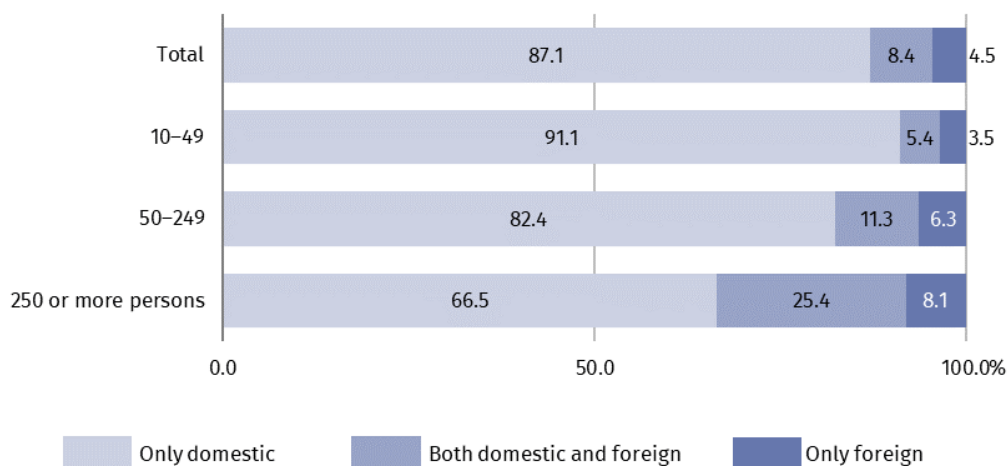
Enterprises with foreign capital more often than enterprises owned by domestic capital indicated internal performance of the information and communication technology function (31.3% versus 9.7%) and the research and development function (13.5% versus 4.7%).

Directions of sourcing of selected activities

Out of 10 286 surveyed enterprises, which sourced functions externally completely or partially at the end of 2024, the vast majority (87.1%) indicated only other domestic enterprises as the place of performing the functions. 8.4% of the surveyed entities used the support of both domestic and foreign enterprises, while 4.5% of the entities outsourced the implementation of functions exclusively to foreign enterprises. Compared to 2023, this structure has changed slightly (by -0.8 percentage points, +0.5 percentage points, +0.3 percentage points, respectively).

Among enterprises outsourcing business functions at the end of 2024, the vast majority (87.1%) performed them only in other domestic enterprises

Chart 4. Structure of enterprises sourcing functions externally by size class and place of sourcing in 2024



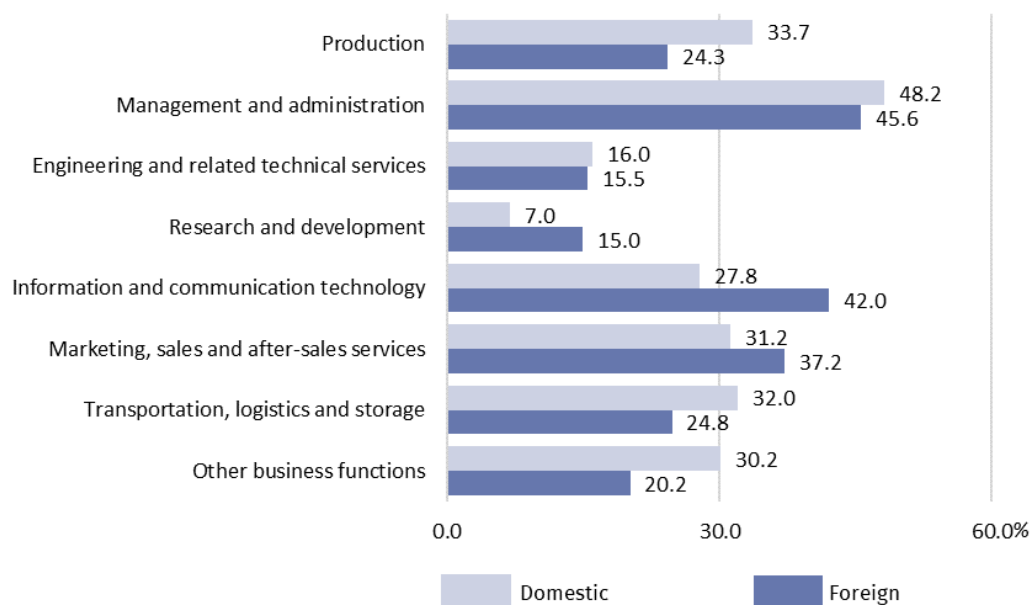
Large enterprises more often than entities from other size classes contracted functions to foreign entities, i.e. in Poland and abroad or only abroad (a total of 33.5% of entities within this size class) – increase compared to 2023 by 1.2 percentage points. A similar situation occurred in the case of legal persons, which sourced functions externally to foreign entities more than 3-times more often than natural persons (15.6% compared to 4.3%).

Enterprises with foreign capital accounted for 65.1% of all enterprises commissioning functions abroad.

Activities abroad were more often commissioned by enterprises from the information and communication section (22.7% of entities within this section), professional, scientific and technical activities (15.8%) as well as financial and insurance activities and transportation and storage (15.2% each).

The place of performance of business functions outside Poland was most often chosen by enterprises located in Mazowieckie (a total of 20.1% of enterprises from this voivodship), Opolskie (14.7%) and Zachodniopomorskie voivodships (14.3%), and the least frequently enterprises from Lubelskie (5.7%) and Warmińsko-Mazurskie (5.9%) voivodships.

Chart 5. Percentage of enterprises sourcing business functions externally by type of function and place of sourcing 2024

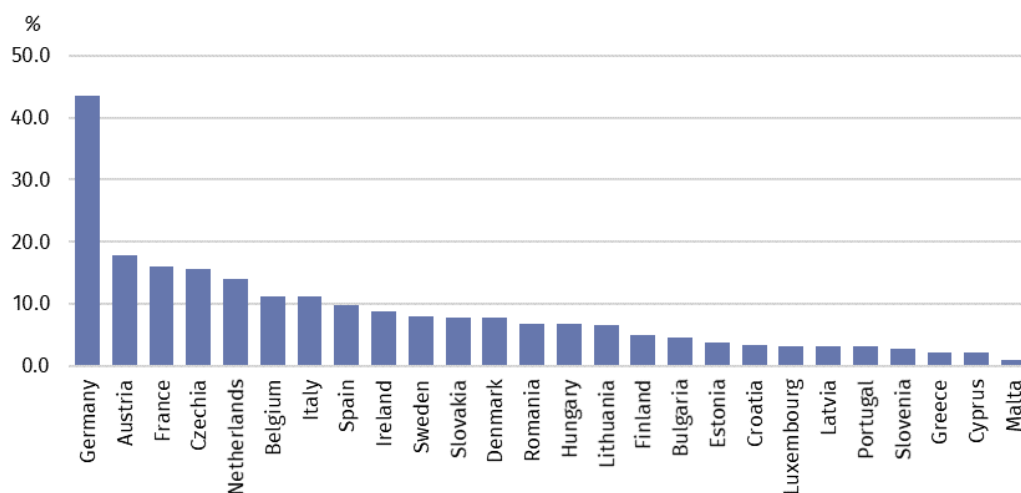


Taking into account the type of business function, in 2024 other domestic enterprises were most often contracted out with tasks related to management and administration as well as production. Functions outsourced within the country were performed slightly more often by enterprises within the same enterprise group.

Outside Poland, tasks related to management and administration were mainly performed, as well as activities in the field of information and communication technology, marketing, sales and after-sales services. Functions sourced externally abroad were mostly performed by enterprises belonging to the same enterprise group.

Among the total of 1328 enterprises commissioning business functions abroad at the end of 2024, the largest percentage of enterprises (94.8%) indicated European enterprises as the place of performance of functions, and 87.0% enterprises from the European Union. Compared to 2023, these shares changed only slightly – by -1.3 percentage points and no changes, respectively.

Chart 6. Percentage of enterprises sourcing business functions externally by the European Union countries in 2024



Germany (43.6%), Austria (17.8%) and France (16.0%) were the most frequently mentioned country of performing functions abroad. Among countries outside Europe, most functions

Information and communication technologies, research and development and marketing, sales and after-sales services were more often sourced abroad than domestically

The overwhelming majority (87.0%) of enterprises commissioning business functions abroad at the end of 2024 indicated enterprises from the European Union as the place of performance of the function

were performed in the United States and Canada (14.9%). In the countries of the Visegrad Group, functions were performed by 21.5% of all enterprises commissioning activities abroad (15.7% in the Czechia, 7.9% in Slovakia, 6.9% in Hungary).

Table 2. Percentage of enterprises sourcing business functions externally abroad by selected areas in 2024

Business functions	Total	Europe	United States and Canada	China	India
	in %				
Production	100.0	91.0	4.0	9.6	1.9
Management and administration	100.0	94.1	14.4	1.0	4.3
Engineering and related technical services	100.0	93.7	13.6	2.9	2.9
Research and development	100.0	90.5	11.6	2.5	2.5
Information and communication technology	100.0	92.3	18.3	0.2	6.3
Marketing, sales and after-sales service	100.0	95.5	10.9	2.4	1.6
Transport, logistics and storage	100.0	98.2	4.6	3.6	2.7
Other business functions	100.0	94.0	11.6	3.4	2.2

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The data presented in this study concern 61 000 enterprises (defined as a one legal unit) **with 10 or more persons employed**, whose predominant type of activity is classified into the following sections according to the Polish Classification of Activities (**NACE Rev.2**): B, C, D, E, F, G, H, I, J (excluding cultural institutions with legal personality), K (excluding banks, cooperative savings and credit unions, insurance institutions offices and brokerage houses, investment companies and funds as well as pension companies and funds), L, M, N, P (excluding higher education institutions), Q (excluding independent public health care facilities), R (excluding other cultural institutions with legal personality), S (excluding division 94).

The study of global value chains has been conducted at Statistics Poland since the reference year 2020. Results of the study allows for analysis of the value chains of domestic enterprises, i.e. actions taken by entities to develop, produce, sell and deliver products to the customer. The study for 2022 covered an additional group of natural persons conducting business activity, which made it possible to enrich the analysis with an additional criterion according to the legal form of enterprises. In 2023, the survey was expanded to include additional variables, obtained and published on a three-year cycle, covering detailed data on the moving business functions abroad, participation in global supply chains, as well as factors influencing the organisation of activities and global supply chains of domestic enterprises.

If the study refers to a group of **natural persons**, it should be understood that it is presented together with persons who operated within the framework of companies established under an agreement concluded on the basis of the Civil Code (civil partnerships). It was also assumed that the group of entities with legal personality (**legal entities**) is presented together with organisational units without legal personality.

An enterprise with **foreign capital** is an enterprise, that has foreign unit among its shareholders (also minor).

The study uses a classification of **business functions**. The following eight functions are distinguished:

- Production (covers agriculture, forestry, hunting and fishing, production, processing and assembly, energy and raw material extraction, energy production, construction);
- Management and administration;
- Engineering and related technical services;
- Research and development;
- Information and communication technology (covers information technology services, software programming, IT system installation, maintenance, help desk services, telecommunication);
- Marketing, sales and after-sales services;
- Transportation, logistics and storage;
- Other business functions (covers facility management, maintenance and repair services and other services).

For the purposes of analysis, additional groupings were made in relation to the applicable classification division, including the following sections within the term "Industry": B (Mining and quarrying), C (Manufacturing), D (Electricity, gas steam and air conditioning supply), E (Water supply; sewerage, waste management and remediation activities).

The source of data for this study was information obtained in the Statistics Poland study on the SP form – Annual enterprise survey.

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[Core business function](#)

[An enterprise group](#)

[Foreign capital](#)