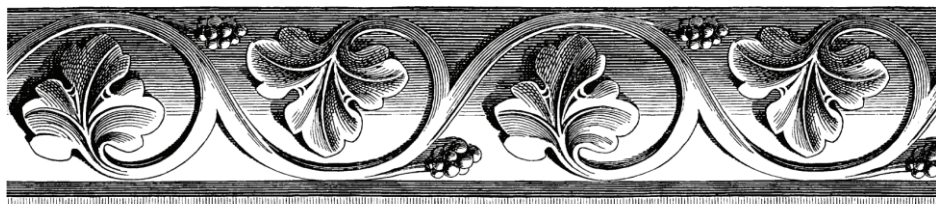


ANNALES

UNIVERSITATIS MARIAE CURIE-SKŁODOWSKA

REDAKTORZY NACZELNI SEKCJI

A	MATHEMATICA	Stanisław Prus
B	GEOGRAPHIA, GEOLOGIA ETC.	Monika Olga Wesołowska
F	HISTORIA	Wiesław Bondyra
FF	PHILOLOGIAE	Monika Gabryś-Sławińska
G	IUS	Małgorzata Łuszczynska
H	OECONOMIA	Paweł Mariusz Pasierbiak
I	PHILOSOPHIA – SOCIOLOGIA	Lesław Hostyński
J	PAEDAGOGIA – PSYCHOLOGIA	Ryszard Bera
K	POLITOLOGIA	Maria Marczevska-Rytko
M	BALCANIENSIS ET CARPATHIENSIS	Krystyna Trembicka
N	EDUCATIO NOVA	Małgorzata Karwatowska



ANNALES

UNIVERSITATIS MARIAE CURIE-SKŁODOWSKA

SECTIO H

OECONOMIA

In Search of a Rational Tax System

Scientific editor
Joanna Śmiechowicz



VOL. LIX, 3

2025

UNIWERSYTET MARII CURIE-SKŁODOWSKIEJ
ISSN 0459-9586

CHIEF EDITOR
PAWEŁ MARIUSZ PASIERBIAK

SECRETARY
ANNA JAŃSKA

SCIENTIFIC BOARD

IHOR ALIEKSIEIEV, „Lviv Polytechnic” National University Institute of Economics and Management, Ukraine
MILAN ČUPIĆ, University of Kragujevac
JUDIT CSÁKNÉ FILEP, Budapest Business University, Hungary
BART DEBICKI, Towson University, USA
SUSANA AMALIA DE JUANA ESPINOSA, Universidad de Alicante, Spain
KRZYSZTOF JAJUGA, Wrocław University of Economics, Poland
TOMASZ MICKIEWICZ, Aston University, United Kingdom
HELMUT PERNSTEINER, Johannes Kepler University Linz, Austria
KONGKITI PHUSAVAT, Kasetsart University, Bangkok, Thailand
HALUK SUMER, Marmara University Faculty of Business Administration
IGOR TODOROVIC, University of Banja Luka, Bosnia and Herzegovina
JERZY PIOTR WĘCŁAWSKI, Maria Curie-Skłodowska University, Poland

Thematic Editors

ORHAN CENGİZ (Economy)
TOMASZ KIJEK (Economy)
AGNIESZKA KARMAN (Management)
JINHEE YOO (Management)
JOLANTA MAŁGORZATA SZOŁNO-KOGUC (Finance)
MARIUSZ KICIA (Finance)
FELIZIA ARNI RUDIAWARNI (Finance)
SILVI ASNA PRESTIANAWATI (Finance)
REMEDIOS HERNÁNDEZ-LINARES (Entrepreneurship)
ROBERT ZAJKOWSKI (Entrepreneurship)
TERESA HANNA BEDNARCZYK (Insurance/Investments)
BOJAN SRBINOSKI (Insurance/Investments)
TOMASZ BIAŁOWAŚ (International Economics)
YOO-DUK KANG (International Economics)
MARCIN LIPOWSKI (Marketing)
OLEH KARYY (Marketing)
ARKADIUSZ KIJEK (Statistical Editor)
IMRAN ASLAN (Statistical Editor)

The journal is published online
www.oeconomia.annales.umcs.pl

The journal is indexed in:

BazEkon, BazHum, Biblioteka Narodowa, CEEOL, CEJSH, CrossRef, DOAJ, EBSCO CEEAS
ERICH PLUS, FATCAT, Google Scholar, Index Copernicus International - Journal Master List
Library of Congress, ROAD, Scilit, ZBW/ECONLIT

PROOFREADING IN ENGLISH
TOMASZ PAŁKOWSKI

COVER AND TITLE PAGES DESIGN
JERZY DURAKIEWICZ

TYPESETTING
WIACZESŁAW KRYSZTAŁ

ISSN 0459-9586

PUBLISHED BY WYDAWNICTWO UNIWERSYTETU MARII CURIE-SKŁODOWSKIEJ
20-031 Lublin, ul. Idziego Radziszewskiego 11, tel. (81) 537-53-04
e-mail: wydawnictwo_sekretariat@wydawnictwo.umcs.lublin.pl www.wydawnictwo.umcs.eu

Sales Department: tel./faks 81 537-53-02
Internet Bookstore: www.wydawnictwo.umcs.eu
e-mail: wydawnictwo@umcs.eu

Table of Contents

ADAM ADAMCZYK, TOMASZ WIŚNIEWSKI Tax Reliefs as Safeguards Against Excessive Taxation	7
MONIKA BANASZEWSKA, MICHAŁ BERNARDELLI, PAWEŁ FELIS, MARTA KLUZEK, ELŻBIETA MALINOWSKA-MISIĄG, EDYTA MAŁECKA-ZIEMBIŃSKA, ARTUR WALASIK The Confluence of Local Property Tax Policy and Central Personal Income Tax Policy	21
JAN KACZMARZYK, EDYTA SYGUT The Impact of Regional Transformation on Tax Revenue of Municipalities in the Silesian Voivodeship: Developing a Model	41
DANIEL BUDZEŃ, SŁAWOMIRA KAŃDUŁA Why Do Some Pay More? Determinants of Municipal Property Tax Rates in Poland . . .	57
ALINA MONIKA KLONOWSKA Should Tax Risk Be Identified Solely With the Private Sector? Tax Gap and Risk Management in Public Sector: The Case of Poland	77
MARTA KLUZEK Obligation to Publish Information on the Implemented Tax Strategy and Tax Avoidance	99
KATARZYNA LEWKOWICZ-GRZEGORCZYK, CARLA LOLLIO, VITTORIA SCALISE A Family-Friendly Tax Policy in Poland and Italy: A Comparative Study	115
EDYTA MAŁECKA-ZIEMBIŃSKA, MARTA MULARSKA The Gambling Market and Its Taxation in Poland and Selected Countries	135
ANNA MOŹDZIERZ, RADOSŁAW ŚLUSARCZYK Fiscal Consolidation Versus Inflation in Reducing Public Debt in OECD Countries (1985–2023)	153
KATARZYNA OWSIAK Symptoms of Populism in the Polish Tax Policy	171