
Tax Instruments for Supporting Families in Poland: Selected Issues

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Abstract:

Purpose: Family is treated as a basic unit of community life. Its development and conditions determine the development of the state. These premises encouraged the authors to take up research in the discussed subject-matter. Their main goal is to establish families' conditions in Poland and the relevant aims of a family policy. The authors focused on establishing whether and to what degree tax instruments may act as mechanisms for Poland's families. The authors intend to formulate *de lege lata* and *de lege lata* conclusions.

Design/Methodology/Approach: The research was conducted based on the interpretation of applicable laws. The normative material and views of legal scholars and commentators were analyzed.

Findings: The research results allowed the formulation of a conclusion that the contemporary Polish tax system cannot be considered pro-family, and tax instruments for supporting families are used to an insufficient degree. Relevant postulates addressed to the legislator were formulated.

Practical Implications: The research results may be used in the process of constructing pro-family tax solutions. These, in turn, are an essential element of reducing unfavorable demographic trends.

Originality/value: The literature to date lacks studies addressing the subject-matter in question. Therefore, this study fills the existing information gap.

Keywords: Family, tax and family policy, taxation, tax instruments.

JEL classification: H20, H25.

Paper Type: Research study.

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1. Introduction

This study aims to establish whether the Polish tax system has instruments that may be recognized as pro-family and whether then, it is admissible to say that the Polish legislator implements a tax policy that supports families. Such a research scope implicates further research hypotheses under which is it justified to answer the following questions:

- does the legislator think it is necessary at all under its tax policy to take into account the mechanisms that support Polish families. If yes, why?
- to what degree and in what areas does the legislator use tax instruments to support families?
- is it possible to acknowledge that the Polish tax system is a pro-family system?

Given the above, the issues that allow solving these dilemmas need to be addressed one by one. Simultaneously, due to the subject-matter's breadth, the focus should be given to the most important problems. Therefore, it is necessary to generalize respect rather than interpret and analyse individual legislative acts that make up the national tax system. A significant comment needs to be made at the outset. The authors make a basic, though the controversial, assumption that taxes should also serve to implement non-fiscal purposes of taxation (Gomułowicz, 1996).

2. The Concept of a Tax Policy

The starting point for further findings was to point to the very concept of a tax policy. A broader approach may be understood as an activity aiming to implement social and economic goals using tax instruments (or, more broadly financial instruments) (Brzeziński, 2003; Liapis *et al.*, 2020). Traditionally, this policy is assigned two types of goals: internal and external. The first category accommodates those that involve optimization of the tax system as a social and economic mechanism. At the same time, external goals are considered to include social and economic goals.

One of the manifestations of a state tax policy consists of legislative activity, which produces tax law systems that evolve due to implementing this policy's principles. Of course, it is not limited to the legal regulation of taxes, but it also involves i.e., the manner of applying the tax law, though institutionalization of this policy is attributed a dominant role. When discussing institutional aspects of the tax policy, it needs to be added that its goals are implemented by specifying the kinds and sizes of taxes and standardizing their certain structural elements (Vaz da Fonseca, and Nascimento Juca, 2020). Its direction is affected by specific concepts and ideas and objectively existing social-economic and political conditions. The following can be identified here: conditions formed in each time and place due to many years of historical development and those that are the effect of ad-hoc, current events.

As has been pointed out, a tax policy in all its manifestations is also intended to serve the implementation of social goals. These, in turn, are the subject of interest of an understood social policy, which may be defined as a discipline of activity of the state and other organizations in the sphere of shaping people's living and working conditions and social relations, which aims, i.e., to ensure social security, to satisfy higher-order needs or to ensure social order. As an activity area, it is implemented by detailed policies, e.g., social security policy, family policy, etc. As is clear from the above, a family remains in the circle of interest of this policy, and it might even be its focal point. Therefore, a family policy's basic aim is to create such instruments and institutions that will produce the best possible conditions for starting a family, for its development and proper functioning, for ensuring its continuity, thus eliminating negative demographic phenomena.

Despite its cardinal importance, there is no legal definition of a "family" in Polish legislation. Anticipating further reflections, it needs to be noted that the legislator uses this term extremely rarely in tax law, whereas it points to specific entities included under the term "family" in tax-related regulations relating to this social unit.

As also results from the presented definitions, putting together the social policy goals with the tax policy goals seems difficult to reconcile on the one hand and indispensable on the other. Taxes may not only be an instrument serving the implementation of goals that result from the tax policy assumptions, but they can also become an instrument of a social policy. However, this requires that consistent, long-term assumptions for both policies be worked out and that the mechanisms that serve the goals' implementation be adjusted. Society's evolution and the length of administrative and political decision-making procedures need to be considered. Tax instruments and measures must be synchronized with general social principles, and they should also respect basic constitutional values, also those relating to a family.

3. Evolution of the Situation of Families in Poland - Principles of the Demographic Policy

The outlined scope of reflections needs to justify the need to run a family policy using tax instruments. An analysis and evaluation of the conducted tax policy relating to a family should have a historical context, one spanning across the end of the 20th and the beginning of the 21st century. Social policy also needs to be briefly referred to.

Undoubtedly, political changes that began towards the end of the 1980s have had a significant influence on society, including the family and environment. The change in ownership relationships, though indispensable, has caused deterioration of welfare of many families, which triggered unfavourable, from the point of view of the state, demographic changes. It thus inspired the adoption of certain principles of a social policy (Noja and Cristea, 2018).

Formulation of certain principles under which the family policy was carried out was characteristic to it in the early 1990s. The most important principles included: the family's personality (family is responsible for its own fate), subsidiarity, the multiplicity of entities under the family policy, or marketization of social services. These changes, though, proved insufficient and did not correspond to the conditions of a market economy. In shaping the social policy, the second half of the 1990s featured increased activity and protection of the poorest families with parallel selectivity in granting benefits. Family benefits and various allowances, e.g., attendance allowance, became the dominant family policy instrument. The initiated actions did not bring desirable results here either. The sphere of poverty (declined standard of living) widened, and at the same time, the material and income status of families got diversified, thus deepening social stratification.

In this context, it seems reasonable to point to the reports on Poland's demographic situation drawn up regularly by the Government Population Council, which characterize the relevant main processes and their consequences. The data included in the reports present a concerning image of a collapse of family-creating mechanisms and, in consequence, Poland's entry in the phase of a replacement rate crisis, as evidenced by the declining natural population increase since 2010, which in 2013 entered the phase of a natural population decrease (-17.7 thousand people). In 2018 the natural population decrease was -26 thousand people. The natural population increase rate in 2013 was negative and amounted to -0.5‰, like 2018: -0.7‰ (first half of 2019: -1.4‰). In 2018 towns experienced a natural population decrease of -26.6 thousand people. (-1.2‰), whereas rural areas - an increase by 0.5 thousand (0.0‰). The changes in the population structure by age and the decreasing numbers of children and young people show that this process will continue in the coming years (Rządowa, 2018).

The aging of societies and the related increase in public expenditure on caring for these people is also paramount (however, due to this study's aim, the subject-matter of a senior-related policy must stay outside the framework of reflections herein).

These unfavourable demographic trends have provided a stimulus for the Government Population Council to draft subsequent "Principles of the population policy in Poland," the task of systematizing the directions of action and instruments that inhibit negative demographic processes. The following were considered as general goals of these activities: improvement of conditions for the creation and functioning of families and increasing the number of births, creating conditions that encourage integration in an aging society, improvement of the health of the population, and reducing death rates. Detailed targets have been set under general goals by assigning them instruments necessary to implement the principles. It needs to be added that the presented instruments have a general and stipulation-like nature, and their selection should be dictated by efficiency. As a result of the above, establishing conditions for families' creation and functioning and encouraging a greater number of births was considered one of the most important general goals.

The special role of this goal provided a basis for specifying detailed targets within it, such as i.e., creating conditions that encourage starting a family (entering marriages) and procreative decisions, creating conditions that encourage the development of a young generation in family and non-family environments as a factor of improvement of the human capital quality and also supporting families in difficult situations: single-parent families, large families.

One must also agree with the position expressed numerous times in the said document, according to which sources of decisions about the creation and model of families result from the cultural changes; they are often a derivative of the country's social and economic condition.

To sum up, it needs to be concluded that introducing such a family policy features at least the following attributes: it is informed and long-term and is an essential element of a long-term strategy of the country's development is a fully identified need. Putting these goals into effect is only possible for correctly selected instruments of their implementation. These, in turn, should be specified clearly and should have the highest possible effectiveness and stability at the same time.

4. Tax Instruments and Supporting Families in Poland

As has been signalled, supporting families under the population policy principles may proceed using tax instruments. The adoption of such an assumption implies the need to consider a few questions presented below.

First, it is reasonable to establish the principles of applying tax instruments and their relation to the remaining methods of supporting families in Poland (European Commission, 2019).

The first conclusion is that the relevant actions should have a general nature. This means that tax instruments for supporting families should be addressed to all individuals who find themselves in the situations stipulated by the legislator (Balestino, 2012). Their selective application only towards certain categories of families would violate the principle of equitable taxation. In turn, this results in the need to specify precisely the threshold conditions that the individuals concerned must meet. It seems that the scope of application of tax privileges should not be associated only and independently with the family's financial situation. Of course, one cannot overlook that tax privileges play a practically greater role for people with lower incomes, thus lowering the objective tax burden.

However, this situation should not be the only determinant of application of this measure; it may, though, determine the scope of its application. The legislator's role involves a selection of measures that prevent abuses of the law by, e.g., creating a fictitious basis to the application of tax preferences, the legislator should not, however, conduct a policy that discriminates against certain social groups.

A restriction of applying them to families in which dysfunctional occurrences are not recorded should be considered inadmissible. Elimination of these phenomena should proceed outside the sphere of tax law. It may be noted on the side that tax instruments also serve to eliminate or reduce phenomena that the legislator considers undesirable and which may also relate to families. The taxation rate for stimulants is an example here.

Putting together the goals of a family policy (and more broadly – a population policy) allows an observation that tax instruments used for its implementation should, therefore, have a stimulating character. By no means should they be treated as a synonym of social assistance? The latter is implemented through its own instruments, among which the system of benefits plays the most important role (Browne, 2019). This clearly shows that these two systems: the social assistance system and the tax system, are independent because they carry out different functions using specific instruments. However, they must be correlated and complete each other in the sense that benefits received under social assistance should be subject to tax reliefs and exemptions.

5. A Pro-Family Tax System Model

Answering the question about the features that a tax system should have to be considered pro-family (one that considers family policy principles) is no lesser problem. At the outset, it needs to be noted that certain general assumptions will be made; a detailed analysis of specific legal solutions must be left out due to this study's framework. From this point of view, it is reasonable to assume a certain limitation expressed in a statement according to which we can only talk about elements that affect the pro-family nature of the system and assess it in total from this perspective. There is no doubt that it is the fiscal function that is the basic function of taxes. When agreeing with an assumption that the tax system should also implement non-fiscal functions of taxation and be an instrument of a pro-family policy, it needs to be emphasized that some taxes, and some of their elements, may be conducive to the implementation of this assumption.

Once again, emphasis must be placed on the importance of the transparent and relatively stable outlining of feasible goals. Besides, taxes should be treated as an intermediate tool in implementing a pro-family policy. They cannot be treated as an independent and fundamental instrument that serves the development of families and encourages strengthening their social position. Adopting such a premise in the construction of taxes that make up the modern tax system does not rule out unequivocally the adoption of the concept of neutrality of taxes and the tax system (Wójtowicz and Smoleń, 2018). It needs to be emphasized that in each case, the regulations of tax law should comply with the principle of equity. Therefore, a tax system may be considered pro-family if it is stable and implements the principle of certainty of taxation in this way. It may be assumed that implementation of any non-tax goals, especially those that change unfavorable demographic trends, is impossible with constant changes in the construction of individual taxes. If a tax

law norm is to be a basis for taking any personal decisions, then one of the determinants of this decision will involve the taxpayer is concluding whether this norm will not change in the period to which the taxpayer's activity relates.

Besides, not all taxes may equally include regulations that are collectively called "pro-family." Income taxes are levies in which these elements may be taken into consideration most broadly. This results from the fact that they refer to the taxpayer's personal situation. The personal income tax plays a basic role in taxing a family. One must fully agree that relevant legal solutions may be divided into two groups.

1. The first group includes those structures which are important to a family, though they are not introduced with their interest at heart. This group accommodates the manner and degree of considering deductible expenses, the issue of a tax minimum, the possibility to extend tax ranges (thresholds) using a progressive scale, or the problem of tax rates.
2. The second group includes legal solutions that mainly aim to protect and promote the family.

As a result of the presented typology, most structural elements of the personal income tax may affect natural persons' tax situation, including families. In this context, it is legitimate to conclude that it would be more desirable for social reasons to use the intervention and stimulation function (understood as a variant of the intervention function) of taxes rather than to shape their structural elements in such a way that it also indirectly contributes to reducing the tax burden of family members. In the long run, this may also contribute to increased budget receipts from this performance.

Even though, as has been signalled before, the nature of the income tax allows the fullest degree of implementation of family policy principles, the very theoretical development of the model of an income tax that encourages supporting a family is a subject of debate. The dilemmas focus not only on the concept of the tax itself, but they also concern the methods and instruments that allow the implementation of the adopted assumptions.

The first decision must concern the choice between a schedular and a global tax. The former creates more room to consider the taxpayer's personal situation, which is why it can be recognized as more conducive to specifying the limits of taxing a family. The "mixed" model seems most optimal, a global tax yet with certain separate taxation of some sources of income (revenues). A note must be made on the side that Polish legislation does take this principle into account (Wójtowicz and Smoleń, 1999).

The second issue subject to legislator's regulation consists of adopting one of the concepts of taxing family members' taxing incomes under cumulative or individual

taxation (Alm, 2018). A conclusion is inspired here that there is no basis to indicate clearly which of these systems is favourable to its members. It seems that a change in family roles and a breakdown of large families will make it necessary to change the approach to taxing a home. In modern tax structures, taxation applies as a rule to all-natural persons who earn an income. Simultaneously, the possibility (not an obligation) of joint taxation of all family members is a tax consequence of considering the economic determinants that refer to costs of maintaining a family. This does not mean that applying different constructs - that is, taxing the family's total income - is ruled out. In practice, calculating tax determines which of these solutions is most beneficial to family members. From the theoretical point of view, approval must be given only to such a construction of an income tax in which it is possible to tax the incomes of family members jointly where these incomes are consumed in the same household. Such legal solutions were considered in the construction of the Polish personal income tax.

An analysis of the other elements of the structure of the said tax allows further observations. Most of all, it needs to be argued that the differentiation of tax rates depending on the taxpayer's family status is unjustified. The legislator's use of global progression should be recognized as highly harmful.

In turn, the tax's structural elements most universally used to implement non-fiscal goals of taxation include tax privileges in the form of reliefs and exemptions. Referring to them, one should postulate that they are applied consistently and consider values stimulating tax reliefs. Tax exemptions should apply to social reasons, especially to social assistance benefits, scholarships, and child support. As a result of the above, the legislator may use a wide spectrum of legal instruments as part of one general tax. However, it is fundamental for families, and, as has been pointed out earlier, it is best suited for implementing a family policy. In other taxes that make up the tax system, pro-family structures are less significant. Nevertheless, it does not mean that they cannot be incorporated into the structure of solutions that support this group.

For example, it should be noted that regular taxes on wealth, which relate to holding property, especially using the system of tax preferences, may shape a family's tax situation. This, in turn, may shape taxpayers' personal decisions. While leaving the questions of the validity of such solutions outside the sphere of reflections, it needs to be concluded that all preferences, also, in this case, should have a primarily stimulating nature. Even though the legal structure of regular taxes on wealth associated with the acquisition of wealth should most fully reflect family ties, in this case, it rather results from the very nature of this tax and not from using it as an instrument of a social policy. Property transfers between closest family members are often a consequence of family ties and are substantiated in the tradition of supporting and inheriting the family property. Legal consequences of this situation should be reflected, *inter alia*, in the withdrawal from taxation or possibly lower tax on acquisition of property within the immediate family. The argument for such a construction around regular taxes on wealth associated with gratuitous increments

may also come in the statement that the closest family members contribute to creating the property, which is then transferred. Therefore, the tax system structure should be harmonized with the principles of a pro-family policy and make its implementation possible to a certain degree.

6. Areas of the Use of Tax Instruments in the Implementation of a Family Policy

The legislator's task is to achieve a certain alliance between the pro-family assumptions and the possibility of implementing them using tax instruments. It should be noted that theoretical assumptions evolve due to both the social and economic development of the state and social awareness. No arrangements are free from economic and political influences evaluated by the taxpayers. In the context of the above reflections, the areas in which the impact of using tax instruments on the development of families in Poland is possible should be established along with the form they should take.

The first one (according to the directions of the demographic report principles) involves the sphere of education. It may be assumed that tax instruments may and should be used in this field most of all as stimulating pro-educational attitudes of employees and employers. The system of tax reliefs should apply in this regard. In the current legal state in Poland, there is a noticeable lack of the postulated preferences. Therefore, it would be worth negating the validity of gradual limitation and then removing educational tax reliefs. It seems legitimate to say in this case that it would be sufficient to restore legal solutions in force in the personal income tax in previous years. In the scope of family preferences, it would be most significant to reinstitute the tax credit for children's transport to school and purchasing equipment necessary for the taxpayer's professional skills training. In the context of the situation on the labor market, especially the undertaken attempts to stimulate older persons' activity, it is a problem worth looking into.

Tax policy instruments should also be an important element of actions in the non-employment sphere. They should be mainly used to increase the entrepreneurs' capacity to create jobs. This contributes to reducing the risk of unemployment, one of the fundamental premises of the family's correct development and functioning. In this scope, too, the restoration of the relief relating to practical vocational training may be postulated. This measure, successfully applied in the 1990s, could also limit employment in the so-called "informal economy." An intermediate solution could also be adopted, according to which employers who train a newly employed person by their own means are entitled to a reduction in social insurance contributions paid for this employee, which corresponds to the value of vocational training organized by institutions stimulating activity in the labor market or paid for the period necessary to train an employee in the vocation. Such a mechanism could replace vocational courses organized by public administration institutions, at least to a certain degree. Its indisputable value would involve quicker responding to the dynamically changing labor market or the demand for employment in certain

activity spheres. Therefore, it is market mechanisms, not official decisions often taken with great delay, that could become the actual instrument of limiting unemployment. This para-tax instrument could also be correlated with classic tax instruments, and in this way, it could also be applied interchangeably or as a supplement to the skills training relief. Tax instruments may play a similar role in the sphere of activity relating to entrepreneurship. Legislator's actions of a para-tax and tax nature undertaken recently must be noted in this regard, especially in the sphere of self-employment of young people.

The most important problem, which often affects family decisions, involves ensuring minimal housing conditions to family members. The housing policy should consider the economic situation of the Polish society. This entails differentiation of ways to obtain a flat depending on families' financial possibilities, thus identifying different ways to satisfy housing needs. One should include the satisfaction of housing needs through non-profit housing organizations, i.e., Social Housing Associations and dwellings in cooperative ownership of an acceptable standard. Recipients of such flats should include families with an income like the national average, who can satisfy their own housing needs with the state's financial support using preferential (low interest and long-term) credit and tax reliefs. The priority goal of the housing policy is to develop this type of construction, and the application of instruments that encourage it should be maintained. At the same time, it would be necessary to increase these flats' availability to groups of average wealth. Now, they are mostly enjoyed by families with above-average incomes. It would also be necessary to provide the possibility to buy such flats out.

The state should also take actions that involve establishing conditions to create demand for flats using a system of tax reliefs, using preferential credit for residential construction, and establishing stable rules of a savings system related to buying a flat. It is also indispensable to create a system to maintain existing housing resources and stop their recapitalization (also by maintaining income tax reliefs for flat renovation).

The existing childcare system also affects the family model (number of children). Therefore, rules for charges in childcare facilities, i.e., crèches and nursery schools, should be flexible, dependent on family incomes. An option of introducing the possibility of exemption from or reducing the fees in exchange for the parents' work for the institution, etc., could be postulated. Employers' interest in developing childcare institutions or direct assistance in organizing different forms of childcare for the children of employees could be increased using tax reliefs applied when the parents or parents' employers sponsor the facilities.

Tax reliefs relating to the taxpayer's health are supporting a family in providing for their children and raising them, which encourages the parents' economic independence and inspires their activity in terms of investing in the new generation. Tax policy instruments may also be used for medical care. It is even more reasonable since the crisis of health care is still deepening. Therefore, reactivation

of tax preferences (reliefs in personal income tax) relating to expenses incurred for health care in non-public health care institutions should also be reconsidered. However, they should provide more "motivation" for using paid services, those offered by public and non-public health care establishments, and some of the expenses could be accounted for in calculating the amount of the income tax. The existing "model" in which either the wait for specific specialist medical services is prolonged, or the patient is burdened with increasing costs of these services without any compensation and without lowering the compulsory health insurance contributions is unacceptable. The introduction of such a tax relief should be done in stages.

To recap, it needs to be stated that some tax preferences, though not directly addressed to family members, may affect pro-family decisions, thus determine the family model. Moreover, because of the above, the tax policy instruments have a broad scope and broad possibilities of application, which is why their intentional use may bring effects in a relatively short time.

7. Conclusions

A family, treated as a basic social micro-structure, is key to the functioning of the society. It also operates in the legal environment there are several interrelations between personal decisions and applicable legal norms. These decisions are also noticeable in the sphere of levy law, that is, the tax law. Due to its significant role, a family should be under special state protection and implemented in taxation. Tax structures emphasize family ties.

Summing up previous reflections, it may be concluded that for a tax system to be one that supports the discussed social structure, it should feature at least the following parameters:

1. it should be stable,
2. it should be diverse,
3. it should be personalized, especially in the field of structural elements of income taxes,
4. as much as possible, it should be postulated that pro-family constructions be simplified.

Such a tax system could include elements that implement the assumptions of a pro-family tax policy. The latter, in turn, lacks precisely specified goals and stabilization. Excessive politicization, which causes instability of goals, methods, and manners of implementation, can be considered highly unsatisfactory. As a result, they are verified by current budgetary needs, which ruins the strategic, long-term, or even multi-generational goal that should involve stabilizing the position of the "family," but most of all its development and security in the changing conditions of the environment.

In conclusion, it needs to be emphasized that the analysis of tax legislation that makes up the Polish tax system allows a general observation that it cannot be recognized as an instrument of implementation of a pro-family policy.

Tax preferences, which could be treated as an element of the implemented population policy, should be subject to critique. Relevant regulations are subject to the most frequent changes, with practically no examination of these changes' effects. Their scope is also negligible (it functions in practice as a tax relief in the personal income tax, relating to raising children). As signalled above, any general assessment of tax preferences' measure is impossible, but certain tax reliefs, in the context of previous findings, should be reconstructed. It mostly applies to tax relief for education or skills training. Assistance for a family should involve direct financing of its needs, and it should be based on creating conditions for its adequate development. Therefore, it is reasonable to create motivational mechanisms that allow family members to function independently. This may be more effective than a system of exemptions and deductions resulting from the mere fact of having a family (children).

Given the above, the postulate of restitution of certain tax reliefs, especially in the personal income tax, has strong grounds. This concerns the return of a tax relief relating to practical vocational training, naturally, with its relevant adaptation to current economic conditions. In parallel, an attempt could be made to solve the problems of access to public health care. As has been argued, individuals who pay health insurance contributions, which incur additional but necessary medical care costs, should be allowed to deduct these expenses from their income or due tax.

De lege ferenda, it should also be postulated that the housing relief be reinstated. One should consider here what would be more reasonable: the mechanism of application of a percentage relief or perhaps one applying the previous construction and renovation relief. In this scope, it would be adequate to modify previously applicable regulations or create new, original relevant solutions. It must be noted on the side that social construction and development could be treated preferentially. It would then be perhaps possible to apply the relief to the contribution paid by a participant in the Social Housing Association.

In each case, however, regulations should have precise formulations to minimize the occurrence of interpretation doubts. They lead to reduced efficiency of taxation and increased costs of collecting taxes.

To sum up, it also needs to be highlighted that implementing a tax policy concerning a family and applying the said tax instruments under it maybe an essential, though not the only, element of supporting families in Poland. Nevertheless, they must be applied rationally because their application's effects are only noticeable in a long-term perspective.

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