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## New Tools of the National Revenue Administration and Enterprise Management in the Era of Modern Security Challenges and Demographic Changes

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**Abstract:**

**Purpose:** The aim of the article is to identify new tools of the national tax administration in the management of the enterprise in the context of the current demographic situation and security.

**Design/Methodology/Approach:** The study formulates a research problem: What is the impact of new tools of the national tax administration on the way of managing a company in the conditions of current demographic challenges? The article uses a research method in the form of analysis. The method uses the inference research technique. The tool used was AI Statistica.

**Findings:** The conducted research shows that an important element influencing the functioning of modern enterprises are, among m.in example, new tools of the National Tax Administration, broadly understood security as well as the market situation.

**Practical Implications:** Thanks to the KAS tools, accounting processes are automated, document circulation is streamlined, control over finances is increased and the risk of tax irregularities is reduced.

**Originality/Value:** As a result of the KAS tools used, companies can operate more efficiently and better and adapt to changing market conditions and security requirements.

**Keywords:** Management, safety, enterprise, control tool, employment.

**JEL Codes:** G30, O33, L26, G32, M15.

**Paper type:** Research article.

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## **1. Introduction**

Analysis of the demography (Latosiewicz, Kozicki, and Tomaszewski, 2025) of enterprises is particularly important in Poland today, as it allows to assess the condition of the economy in a period of major economic, technological and social changes. The demography (Kozicki, 2026) of enterprises includes, m.in, the number of companies, the trends associated with it and the area of changes taking place in dynamic terms.

Thanks to this, you can better understand the direction in which the Polish economy is developing. An important element influencing the functioning of modern enterprises are, among m.in, new tools of the National Tax Administration, broadly understood security, or the geopolitical situation.

## **2. Characteristics of the Development of Enterprises in Poland**

On the basis of data on the number of active enterprises in Poland from the first quarter of 2024 to the fourth quarter of 2025 (Figure 1), it can be concluded that the Polish economy developed in a stable manner, and at the same time differences in the dynamics of development of individual groups of enterprises were visible.

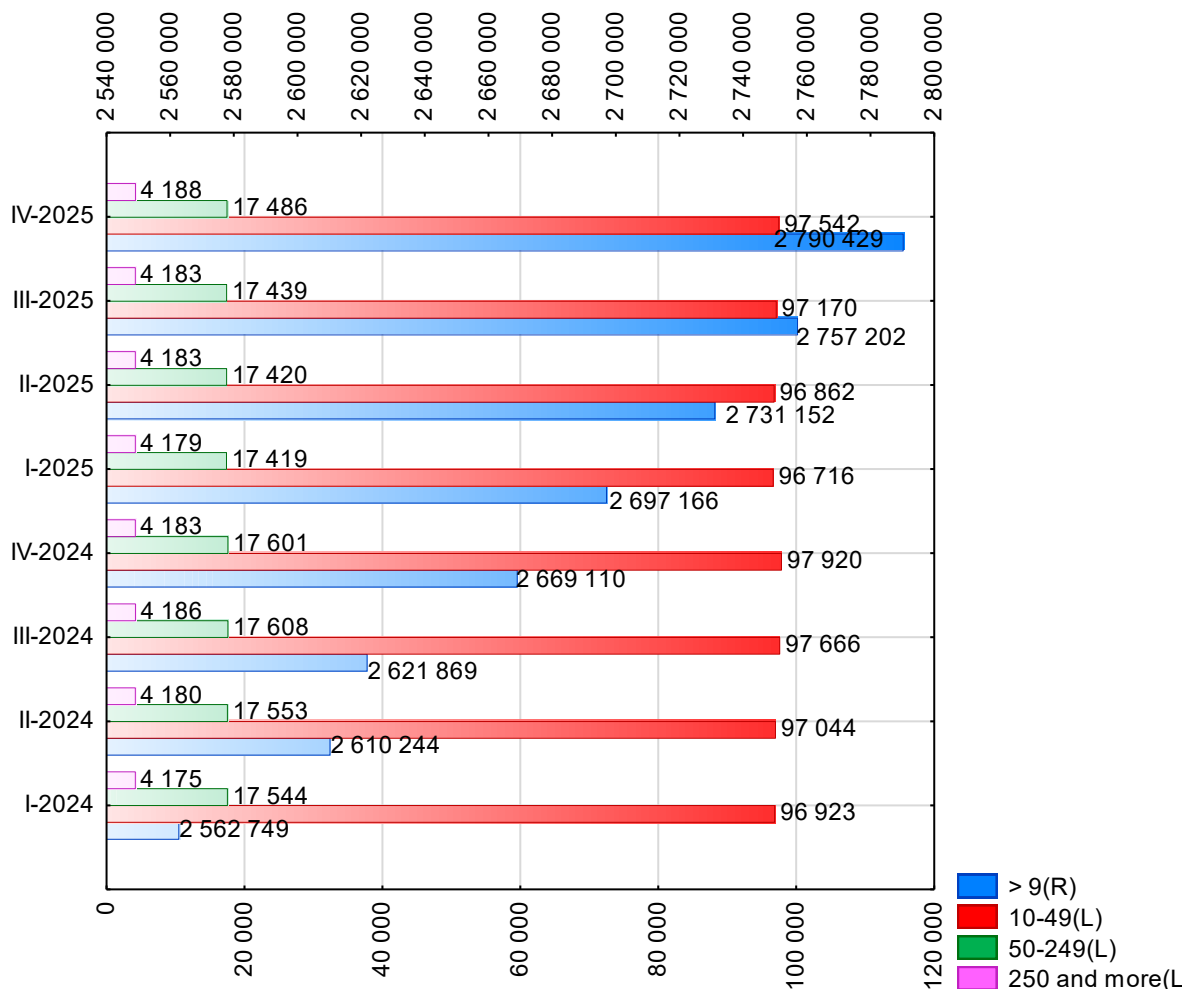
Analysis of the number of companies by employment volume allows you to assess the condition of the private sector, the level of entrepreneurship of the society and the ability of companies to grow and expand further. In the period under review, the most noticeable phenomenon was the systematic increase in the number of the smallest enterprises employing up to 9 people (Entrepreneurs' Law Act, 2018).

In the first quarter of 2024, there were 2,562,749 of them, while in the fourth quarter of 2025 there were 2,790,429 of them, which means an increase of 227,680 entities, or nearly 9 percent.

Such a significant increase indicates the high economic activity of Poles, a high tendency to set up a business and the growing importance of self-employment and micro-entrepreneurship. This is characteristic of an economy in which the service, trade and small local activity sectors are an important element of economic growth (PARP, 2025).

The increase in the number of micro-enterprises may also indicate the flexibility of the labor market, as some people decide to run their own business instead of full-time work. In the context of the functioning of the National Tax Administration, it is of particular importance that micro-enterprises most often use simplified forms of settlements, e-Tax Office and electronic tax services. Digitization of contacts with the National Tax Administration makes it easier for them to conduct business, reduces administrative costs and shortens the time of compliance with tax obligations (Sikorski and Przychocka, 2024).

**Figure 1.** Number of enterprises active by size classes measured by the number of employees in Poland from Q1 2024 to Q4 2025 (Enterprises up to 9 employees – right scale of the Y-axis; other enterprises: 10-49; 50-249 and over 250 people – left scale of the Y-axis).



**Source:** Own study based on: <https://stat.gov.pl/obszary-tematyczne/podmioty-gospodarcze-wyniki-finansowe/przedsiębiorstwa-niefinansowe/przedsiębiorstwa-aktywne-w-4-kwartale-2025-r-%2C42%2C5.html>; as of 23.04.2026.

The situation was slightly different in the group of small enterprises employing from 10 to 49 employees. In this category, the number of entities remained relatively stable. In the first quarter of 2024, there were 96,923 such companies, while in the fourth quarter of 2025 there were 97,542 (Central Statistical Office, 2026).

This means only a slight increase, which indicates more the maintenance of the current position than dynamic development. The stability of this group is a positive

phenomenon, as small enterprises are an important link in the economy – they employ a significant number of employees, develop regional activities and are often a transitional stage between a micro and a medium-sized enterprise.

At the same time, the lack of significant growth may mean that many of the smallest players face barriers to growth, such as high labour costs, tax burdens, investment financing problems or regulatory uncertainty. In this area, the activities of the National Tax Administration aimed at simplifying tax procedures, automating VAT settlements and introducing electronic reporting systems, which may reduce development barriers for small businesses, are of great importance.

In the group of medium-sized enterprises employing from 50 to 249 people, a slight stagnation or even a slight decrease was visible. In the first quarter of 2024, there were 17,544 such enterprises, while in the fourth quarter of 2025 there were 17,486 (Central Statistical Office, 2026). Although the difference is small, it indicates that the segment of medium-sized companies developed less well than micro-enterprises. Medium-sized enterprises are of great importance for the economy, as they are often more innovative, invest in new technologies, export and create stable jobs.

The lack of growth in this category may indicate investment caution among entrepreneurs, rising costs of doing business, staffing difficulties and uncertainty related to the macroeconomic situation. It is medium-sized companies that are often the most sensitive to economic changes – they are too large to operate completely flexibly as micro-enterprises, but at the same time they do not have the same capital resources as the largest corporations.

For this group of companies, the new tools of the National Revenue Administration are important, which increase the transparency of settlements, but at the same time require investments in digital accounting, ERP systems and employee competences.

The largest enterprises employing 250 or more employees remained at a very similar level throughout the analyzed period. In the first quarter of 2024, there were 4,175 of them, and in the fourth quarter of 2025, 4,188 (GUS, 2026). This means minimal growth, which primarily proves the stability of this segment of the economy.

Large companies are usually less susceptible to short-term economic fluctuations because they have more capital, developed organizational structures and the ability to operate in many markets at the same time.

Their stable number may mean that the fundamentals of the Polish economy have remained strong, and the largest companies have retained their ability to continue operating despite the more difficult economic environment. In the case of this group of companies, the new KAS tools are of particular importance in the field of tax compliance management, control of international transactions, counteracting tax fraud and monitoring of financial flows.

Analysing the entire period 2024–2025, it can be noted that the development of the economy in Poland was based primarily on the increase in the number of the smallest business entities. It was micro-enterprises that were the main driving force behind quantitative change. This indicates the entrepreneurship of the society, the readiness to take economic risks and the ability of the market to create new places of economic activity.

At the same time, the slower pace of change in the small and medium-sized enterprise sector shows that the Polish economy still faces barriers that hinder the development of enterprises on a larger scale. This means that many companies are able to enter the market, but it is more difficult for them to reach the next stage of development. From the point of view of the National Tax Administration, this means the need to pursue a policy supporting the voluntary fulfilment of tax obligations, administrative simplifications and digital service for entrepreneurs at every stage of the company's development.

### **3. Analysis of Enterprises Active in Poland in 2024-2025**

Below the study is based on the number of enterprises active by voivodeship and size classes measured by the number of enterprises employed in Poland from Q1 2024 to Q4 2025.

The assessment of the data compiled in Figure 2 allows us to conclude that the country's economic development was widespread, as an increase in the number of active companies was recorded in all regions between the first and fourth quarters of 2025. This means that entrepreneurship and economic activity grew throughout Poland, although the pace of change varied regionally.

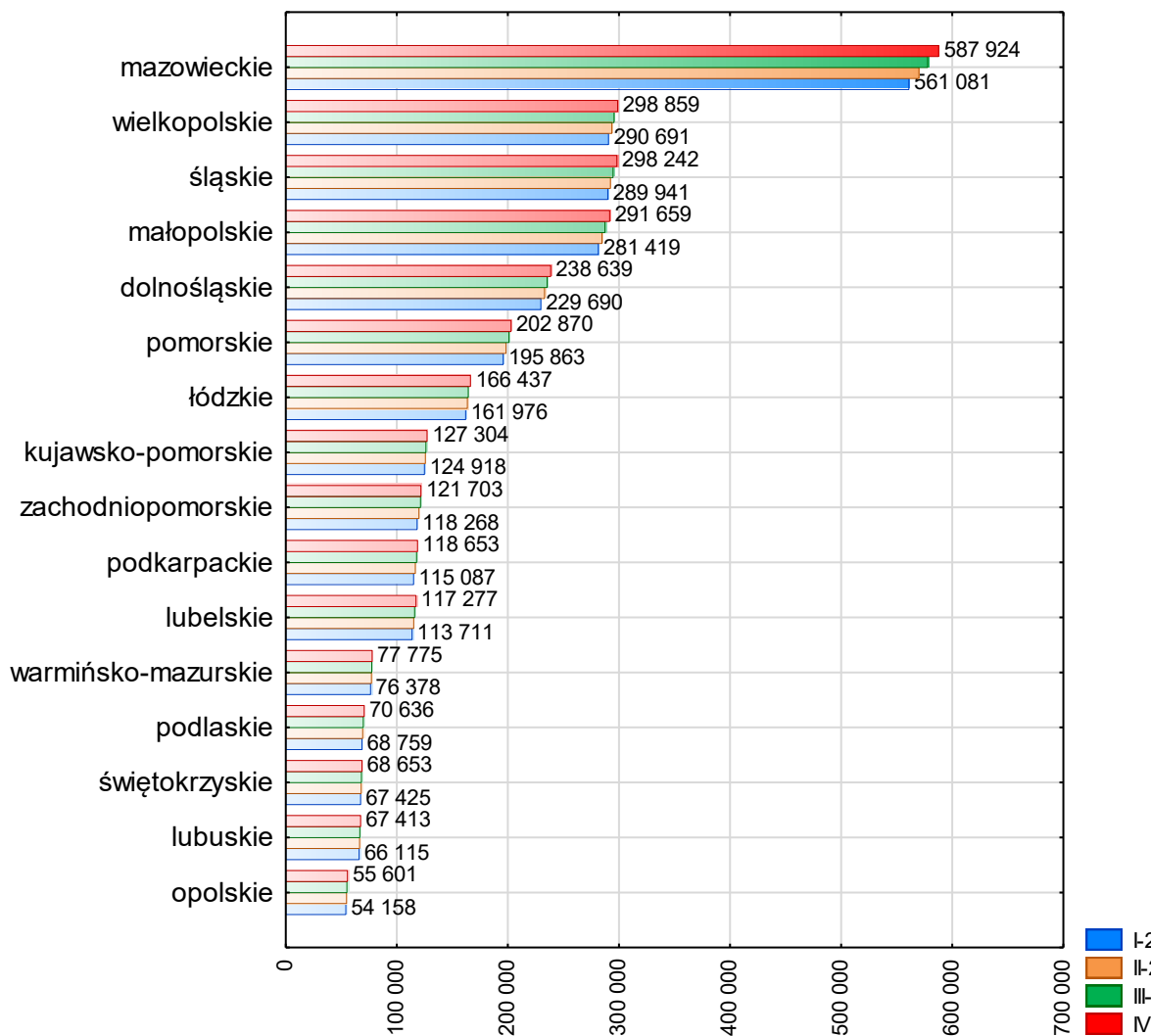
At the same time, the data confirm a strong concentration of economic activity in the largest and most developed voivodeships, especially in the central and western parts of the country. In the context of the topic of the new KAS tools, it can be noted that such an increase in the number of enterprises increases the importance of modern tax administration systems, which must serve an increasing number of business entities and ensure effective management of taxes, financial security and control of economic flows.

The largest number of enterprises during the entire analyzed period was held by the Mazowieckie Voivodeship. In the first quarter of 2025, 561,081 companies operated there, while in the fourth quarter it was 587,924, which means an increase of 26,843 entities.

Such a high number of enterprises is primarily due to the presence of Warsaw as the largest economic center in Polish, bringing together the headquarters of domestic and foreign companies, the financial sector, business services, trade and modern technologies.

Mazowieckie definitely dominates over other regions and is the center of Polish entrepreneurship. It is in such regions that the implementation of KAS tools, such as KSeF, e-Tax Office or tax data analytics, is of particular importance, as it improves the handling of a huge number of transactions and reduces the risk of fraud (KAS, 2026)

**Figure 2.** Number of enterprises active by voivodeship and size classes measured by the number of employees in Poland from Q1 2024 to Q4 2025 (Enterprises up to 9 employees – right scale of the Y-axis; other enterprises: 10-49; 50-249 and over 250 people – left scale of the Y-axis).



**Source:** Own study based on: <https://stat.gov.pl/obszary-tematyczne/podmioty-gospodarcze-wyniki-finansowe/przedsiębiorstwa-niefinansowe/przedsiębiorstwa-aktywne-w-4-kwartale-2025-r-%2C42%2C5.html>; as of 23.04.2026

The next places were taken by the Wielkopolskie, Śląskie and Małopolskie voivodeships. In the Wielkopolskie Voivodeship, the number of active companies increased from 290,691 to 298,859, in the Silesian Voivodeship from 289,941 to 298,242, and in the Małopolska Voivodeship from 281,419 to 291,659.

These regions are among the economically strongest areas of Polish. Wielkopolska is characterized by developed industry, trade and logistics, Silesia remains an important industrial and service region, while Małopolska benefits from Krakow's strong position as a center of business, education, tourism and modern services.

The high number of enterprises in these voivodeships indicates a high investment potential and a strong internal market. For business management, this means the need to use digital tools of the National Tax Administration, which support efficient settlements, reduce administrative costs and increase the transparency of business activity.

The lowest number of active enterprises was recorded in the following voivodeships: Opolskie, Lubuskie, Świętokrzyskie, Podlaskie and Warmińsko-Mazurskie. The lower number of enterprises is mainly due to a lower population, smaller urban agglomerations and weaker industrialization of these regions.

Nevertheless, growth was also visible there, which should be interpreted positively as a sign of gradual economic development. In a context of demographic change, such as an ageing population and an outflow of population from smaller regions, the new tools of the National Tax Administration can play an important role, as the digitalisation of public services makes it easier to do business even in less urbanised parts of the country.

Analysing the dynamics of change, it can be noted that the largest increases in the number of companies usually occurred in the regions with the strongest economic conditions, especially in the Mazowieckie, Małopolskie, Dolnośląskie, Śląskie and Wielkopolskie regions.

This means that the development of the economy in Poland is still concentrated around the largest urban and metropolitan centers. It is there that the best conditions for investment, access to capital, qualified staff and developed transport and digital infrastructure exist.

#### **4. Tools of the National Tax Administration**

The National Tax Administration, or the National Tax Administration, was established in Poland as a result of a major reform of the tax and customs system. In 2016, the Act on the National Tax Administration was passed, the aim of which was to merge three separate structures, namely the tax administration, the Customs Service and the fiscal audit. The reform was aimed at: tightening the tax system

(combating VAT fraud), improving the effectiveness of audits, simplifying the structure of tax administration, increasing state budget revenues. A single, integrated body responsible for tax collection, fiscal control, customs and border services was created. On 1 March 2017, the National Revenue Service officially started its operations. (KAS, 2026)

After the establishment of the National Tax Administration, a number of tools began to be introduced. The most important of them are:

- SAF-T (Uniform Control File) (SAF-T File, 2016) – mandatory electronic reports on the accounting of companies, enabling quick detection of irregularities.
- STIR (ICT System of the Clearing House) (STIR, 2026) – monitors financial flows on bank accounts and allows you to block accounts suspected of fraud.
- Split payment (Podatki.gov.pl, 2025) – separates the VAT payment from the rest of the amount, reducing tax fraud.
- SENT – a system for monitoring the transport of so-called sensitive goods (e.g. fuel), preventing smuggling and grey economy (PUESC, 2026).
- Online cash registers – fiscal cash registers that send sales data in real time to the KAS systems (Entrepreneur's Guide, 2025).
- White list of VAT taxpayers – a list of companies with bank account numbers, helping to avoid participation in fraud (Biznes.gov.pl; 2026).

The last KAS tool introduced on 1 February 2026 is KSeF. The National e-Invoicing System, which has been introduced in Poland, is sometimes presented primarily as an administrative tool aimed at tightening the tax system and standardizing the circulation of documents. KSeF is changing the way we think about an invoice, as a document is no longer just a PDF file or a printout, and becomes part of the electronic data flow (KAS, 2026).

Although the implementation of the system may initially be a challenge for many entrepreneurs, in the long run it is expected to bring numerous organizational benefits. Digital invoice workflow promotes better control over documents and speeds up the process of settlements between companies. KSeF is today negatively assessed by entrepreneurs.

However, many of them believe that it should make it easier to manage the company in the future. The same was true of the assessment of the tools introduced by the National Tax Administration since the establishment of the National Tax Administration.

The tools introduced by the National Tax Administration have caused, m.in, in the tightening of the tax system, greater transparency of information and also greatly reduced the number of tax audits (KAS, 2026).

However, entrepreneurs do not always perceive the changes positively, as it is often associated with additional obligations and costs for them.

At the same time, these are the areas most exposed to cyber threats, tax fraud and economic fraud, which is why the importance of KAS control tools is constantly growing.

### **5. Digital Security of the National Tax Administration in the Context of Contemporary Cyber Threats**

The development of digital tools implemented by the National Tax Administration is an important element both in terms of counteracting economic crime and increasing the efficiency of taxpayer services. At the same time, the centralization of significant volumes of financial data generates an increased risk of cybersecurity incidents, including attacks targeting ICT infrastructure.

As a consequence, these systems have been classified as an element of critical infrastructure, which implies the need to apply the highest standards of protection and implement mechanisms for continuous monitoring and risk management.

The process of implementing new IT solutions is also associated with an increase in the activity of entities conducting disinformation activities, which take advantage of the knowledge deficits of end users. The dissemination of unverified or false content is observed in the information space, aimed at lowering the level of trust in digital services offered by public administrations.

At the same time, social engineering incidents are identified, in particular phishing attacks, consisting in impersonating public institutions, including the National Tax Administration, and distributing false links to login systems or messages urging to update data in order to obtain confidential authentication information.

The legal basis for ensuring security, including the protection of digital tools used by the National Tax Administration, is the amended Act on the National Cybersecurity System, which entered into force on 3 April 2026. This regulation was adopted in connection with the implementation of the NIS2 Directive of the European Union and in response to evolving threats occurring in cyberspace (Directive (EU) 2022/2555 of the European Parliament and of the Council, 2022; Grzybowska-Ganszczyk, Głowacki, 2025).

### **6. Conclusion**

The increase in the number of enterprises in all voivodeships shows that positive economic processes covered the whole country. This means growing entrepreneurial activity of the society, stabilization of the economic situation after previous crises (Crisis Management Act, 2007) and a continuing propensity to start a business.

Therefore, it can be said that in 2025 Poland developed economically both in the national and regional dimensions. In this context, the new KAS tools are becoming an important element of business management, as they support companies in efficient functioning, increase the security of business transactions and help adapt to the challenges resulting from demographic changes (Kozicki (1), 2026) and growing security threats.

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