

## Municipal Own-Source Revenues in Times of the COVID-19 Pandemic

**Elżbieta Życzkowska**

Wrocław University of Economics and Business

e-mail: elzbieta.zyczkowska@ue.wroc.pl

ORCID: 0000-0001-8263-9964

**Jarosław Dziuba**

Wrocław University of Economics and Business

e-mail: jaroslaw.dziuba@ue.wroc.pl

ORCID: 0000-0002-3167-8995

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**Abstract:** Own-source revenues represent one of the most important funding sources for municipalities in Poland. Such revenues cover all types of municipal receipts excluding subsidies and special purpose grants from the state budget. The purpose of the article was to assess the impact of the COVID-19 pandemic on municipal own-source revenues in the period 2020-2021. A comparative analysis method was used to assess this impact. The analyses were based on the revenue figures for 2020-2021 (planned and received) as well as the figures for the year preceding the pandemic, i.e. 2019. The aggregate figures available on [www.mf.gov.pl](http://www.mf.gov.pl) – reports on the implementation of local government budgets – constituted the main source of data. The conducted analysis showed that the first year of the pandemic was better than expected in terms of municipalities, as municipal revenues increased in Poland during this period. This resulted from the funding from the Central Governmental Fund for Local Investments (CGFLI) and qualifying these funds as own-source revenues. Rural municipalities benefited the most in this case. The scale of lost revenues as a result of fiscal power instruments applied by the municipalities was not significant.

**Keywords:** local government finance, own-source revenues, COVID-19 pandemic.

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### 1. Introduction

COVID-19 has become a subject matter addressed by journalists, publicists and scientists alike. At first, mainly various types of reports were published, but over time an increasing number of studies (including those in the domain of social sciences) were released and discussed the impact of the

pandemic on selected areas of the economy, on the functioning of societies, local governments, and the broadly interpreted finance, etc.

The global nature of the pandemic has significantly affected the way of functioning of public administration, both at national and local level. It can be certainly stated that the pandemic will have a short, medium and long-term effects on the development, the functioning of local government and the financial condition of local government units (cf. Phillipson, Gorton, Turner et al., 2020). The article tried to answer the question of how the pandemic affected own-source revenues of local government units (LGUs).

The purpose of the article was to assess the impact of the COVID-19 pandemic on the municipal own-source revenues (excluding towns with poviát (county) status) in 2020-2021. A comparative analysis method was used to assess this impact. The analyses were based on the revenue figures for 2020-2021 (planned and received) as well as the figures for the year preceding the pandemic, i.e. 2019. The aggregate figures available on [www.mf.gov.pl](http://www.mf.gov.pl) – reports on the implementation of local government budgets – constituted the main source of data.

## **2. The COVID-19 pandemic – an outline of the legal context for local government units**

On 11 March 2020, the World Health Organization (WHO) declared the state of pandemic<sup>1</sup>. By June 2020, the SARS-CoV-2 virus reached almost all countries worldwide (OECD, 2020), and the global scope of the pandemic meant a huge impact on the global economy. In previous years, the occurrence of viruses was more of a regional nature, e.g. the SARS virus (2002-2003) and the MERS virus (2012-2013) (cf. Zwęglińska-Gałecka, 2020, p. 67).

The pandemic posed a number of challenges for local government units related to undertaking measures aimed at minimising the effects of the epidemic (more detail in, e.g. Kostyk-Siekierska, 2021). Local governments had to incur additional expenditures along with reduced revenues. Already at the onset of the pandemic, i.e. in March 2020 (Act of 2 March, 2020), the provisions referring, among others, directly to local government units were introduced in order to facilitate their functioning during the crisis caused by the pandemic. They primarily referred to easing fiscal rules, as well as obtaining additional budget revenues, including the possible imbalance of the current side of the LGU budget additionally by the value of the planned loss in revenues (from personal income tax, corporate income tax, local taxes on real property, agriculture, forests, motor vehicles, civil law transactions, and also local fees such as stamp duty tax, resort fee and tourist tax) resulting from the occurrence of COVID-19 (Nelicki, 2020). Pursuant to the amendment to the Act of 2 March 2020 on special solutions related to the prevention, counteracting and fighting the virus, other infectious diseases and the resulting crisis situations (Act of 31 March 2020), allowed municipality administrators (mayors, town presidents) as well as management boards of poviats and voivodeships to introduce changes to the LGU budget plan of revenues and expenses, including transfers of expenses between the budget classification departments and the long-term financial forecast and also in the budget expenditure plan regarding the implementation of new investments or investment purchases by the unit, if it does not worsen the overall result of the budget (Malinowska-Misiąg, 2022, p. 51). The impact of legal regulations addressed to municipalities, poviats and voivodeships, aimed at improving the functioning of these units during the pandemic, does not have direct financial consequences. This group of provisions includes regulations in the area of balancing the operating budget and the incurring liabilities. The increase in the possibility of granting exemptions by the local government units as well as tax and fee reductions influenced LGU revenues. An example of this regulation category is spending the revenues derived from licence fees to trade in

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<sup>1</sup> The WHO Director-General Tedros Adhanom Ghebreyesus announced at a press conference in Geneva that the disease caused by the SARS-CoV-2 virus can be referred to as a pandemic.

alcohol on funding the activities aimed at counteracting the pandemic and its consequences (Łubina, 2021, pp. 105-106). Theoretically, municipalities can counteract the emerging crises actively by using the revenue policy instruments, i.e. reducing taxes and local fees, fees for services and the use of property. Since March (pursuant to the Act of 31 March 2020), municipalities received extraordinary revenue policy instruments<sup>2</sup> to be applied in the period 2020-2021. They referred to the following issues:

- real estate tax exemptions for the indicated groups of entrepreneurs whose financial liquidity has deteriorated due to the negative economic consequences resulting from the COVID-19 pandemic,
- payment extensions for the indicated groups of entrepreneurs whose financial liquidity has deteriorated due to the negative economic consequences resulting from the pandemic,
- real estate tax exemptions relating to land, buildings and structures used for public benefit activities by the entities specified in legal regulations, whose financial liquidity has deteriorated due to the negative economic consequences resulting from the pandemic,
- payment extensions of the real estate tax instalments for the entities operating in the field of public benefit, whose financial liquidity has deteriorated due to the negative economic consequences resulting from the COVID-19 pandemic<sup>3</sup> (more on municipalities counteracting the effects of the crisis in: Kańduła and Przybylska, 2022).

### 3. Municipal own-source revenues – research results

Therefore, the level and structure of municipal revenues depend on the one hand, on the general principles of obtaining own-source revenues and transfers from the state budget specified in the acts, and, on the other, on the activity of local government authorities aimed at increasing the level of revenues, and also on the specific characteristics of a particular unit related to, e.g. location rent or mineral resources occurring in its area (Kossowski and Motek 2021, p. 2). The source literature on public finance provides various definitions of own-source revenues. They are most often referred to as revenues, which pursuant to law, were made available to the local governments on a permanent basis (Owsiak, 2005), or as revenues transferred to the local government budgets in full and indefinitely, with a certain degree of freedom in determining them, and which are related to the local economic base (Swianiewicz, 2002, 2011). Own-source revenues include taxes and local fees, revenues from property, fees for the provided public services and shares in tax revenues constituting state budget revenues<sup>4</sup>.

The regulations adopted by the state even before the pandemic had a significant impact on the deteriorating financial situation faced by the local government units, and in particular on limiting the amount of their own-source revenues. This primarily referred to the changes in the provisions on income tax relief, which reduced the share of local governments in personal income tax (PIT) without receiving any appropriate compensation from the state (e.g. lowering the first PIT tax rate from 18 to 17%, exemption from PIT for people under 26 years of age, higher cost of obtaining income by employees), increasing the minimum wage for employees, or higher costs related to education system funding by the local government (resulting in particular from increasing the amount of teachers' salaries) without a corresponding increase in the amount of educational subsidy. In addition, it was followed by a significant growth in the prices of energy carriers and the purchase of various types of services and materials, primarily caused by the high inflation rate (Klimek, 2022, p. 95).

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<sup>2</sup> Decisions on using the above-mentioned instruments and the scope of the support provided were made independently by the municipal councils or executive bodies (as appropriate).

<sup>3</sup> Very interesting conclusions regarding the powers delegated to municipalities – their use and clarification – are presented in (Pahl, 2021). These conclusions are as follows: (1) it is estimated that only about 30-35% of municipalities in Poland applied the above-mentioned instruments, (2) the criteria for granting aid to enterprises should be a precisely defined and unified, resolution, (3) tax preferences should be applied 'ex officio' and not 'upon request'.

<sup>4</sup> Corporate income tax, personal income tax, agricultural tax, real estate tax, forest tax, motor vehicles tax, personal income tax of self-employed individuals paid based on a fixed tax rate, inheritance and gift tax, tax on civil law transactions, revenue from stamp duty, revenue from service charge, revenue from market fees, property revenue, other revenues.

Both in 2020 and 2021, in nominal terms, total revenues and own-source revenues in each municipality type showed a rising tendency. The received revenues turned out to be even higher than the planned ones. This growth was mainly due to transfers from the CGFLI, classified as own-source revenues<sup>5</sup>. In 2019, i.e. the year before the pandemic the total planned revenues were higher than the received ones. The development of municipal revenues in Poland in the period 2019-2021 is presented in Table 1.

Table 1. Revenues of urban, rural and urban-rural municipalities in 2019 – 2021 (million PLN)

Years	Municipality type	Total revenues (TR)		Own-source revenues (OR)		Share (%)
		Plan	Received revenues	Plan	Received revenues	6:4
1	2	3	4	5	6	7
2019	UM	30 267	29 790	15 498	15 601	52.4
	RM	59 754	58 760	22 057	22 153	37.7
	R-UM	47 094	46 497	20 491	20 626	44.4
2020	UM	32 682	32 429	16 357	16 599	51.2
	RM	65 054	65 224	24 751	26 005	39.8
	R-UM	51 087	51 359	22 036	23 007	44.8
2021	UM	34 634	34 963	17 291	17 773	51.1
	RM	69 687	71 355	25 474	26 269	36.8
	R-UM	54 944	56 302	23 582	24 529	43.7

where: UM – urban municipality, RM – rural municipality, R-UM – rural-urban municipality.

Source: authors' compilation based on (Reports on the implementation of local government budgets, 2019-2021).

In the period covered by the analysis, a decrease in the share of own-source revenues against total revenues can be observed in each category of municipalities. In urban municipalities, this share showed the level of 52.4% before the pandemic, whereas in the year of announcing the pandemic it went down by 1.2 pp. In rural municipalities, the discussed share was the lowest, accounting for approximately 37%, however in 2020 it went up to 39.8%. In urban-rural municipalities, prior to the pandemic the share amounted to 44.4%, while in 2021 a decline to 43.7% was recorded. Yet again, it should be pointed out that this increase was influenced by the funds obtained from the CGFLI. The share of the amounts transferred from this programme per capita was the highest in rural municipalities, followed by urban-rural and urban municipalities. Next on the list were the municipalities with poviats status, poviats and voivodeships (Ministry of Finance).

The dynamics of total revenues and own-source revenues in all categories of municipalities showed a growing trend (Table 2).

The dynamics of total revenues was higher than the dynamics of own-source revenues. The dynamics of total revenues in all municipalities was at a very similar level, whereas the dynamics of own-source revenues in each category of municipalities was diversified, e.g. in rural municipalities – 117% (2020 to 2019), and in the subsequent year (2021 to 2020) it declined to just 101%. The ratio of 2021 to 2019 in the case of own-source revenues shows an increase by over 10 p.p. – i.e. 113% in urban municipalities, and 118% in other municipalities.

In the structure of own-source revenues (Table 3), the following revenues predominated:

- from personal income tax (PIT),
- from real estate tax,
- the so-called other.

<sup>5</sup> CGFLI – Central Government Fund for Local Investments (more in: Malinowska-Misiąg, 2022; Ofiarska, 2021).

Table 2. The dynamics of municipal total revenues and own-source revenues in Poland in 2019-2021 (%)

Municipality type	Years	Total revenue dynamics	Own-source revenue dynamics
UM	2020/2019	108.9	106.4
	2021/2020	107.8	107.1
	2021/2019	117.4	113.9
RM	2020/2019	111.0	117.4
	2021/2020	109.4	101.0
	2021/2019	121.4	118.6
R-UM	2020/2019	110.5	111.5
	2021/2020	109.6	106.6
	2021/2019	121.1	118.9

where: UM – urban municipality, RM – rural municipality, R-UM – rural-urban municipality.

Source: authors' compilation based on (Reports on the implementation of local government budgets, 2019-2021).

Table 3. The structure of municipal own-source revenues in Poland in 2019-2021 (%)

Municipal own-source revenues	2019			2020			2021		
	UM	RM	U-RM	UM	RM	U-RM	UM	RM	U-RM
Corporate income tax	2.2	1.2	2.1	2.4	1.2	2.1	2.8	1.8	2.6
Personal income tax	41.4	39.0	39.1	37.6	33.7	34.6	39.2	37.1	36.4
Agricultural tax	0.1	4.3	2.6	0.1	3.9	2.5	0.1	3.8	2.4
Real property tax	23.8	23.5	25.9	23.2	21.2	24.5	22.8	22.3	24.7
Forest tax	0.0	0.8	0.5	0.0	0.7	0.5	0.0	0.7	0.4
Motor vehicles tax	1.0	1.7	1.4	0.9	1.5	1.3	0.9	1.6	1.3
Personal income tax of self-employed individual paid based on a fixed tax rate	0.1	0.0	0.1	0.1	0.0	0.1	0.2	0.1	0.1
Inheritance and gift tax	0.3	0.2	0.3	0.2	0.2	0.2	0.3	0.3	0.3
Tax on civil law transactions	2.2	2.4	2.2	2.1	2.3	2.1	2.9	3.1	2.8
Revenue from stamp duty	0.5	0.2	0.3	0.4	0.2	0.3	0.4	0.2	0.3
Revenue from service charge	0.1	1.0	0.8	0.1	0.8	0.7	0.1	0.8	0.6
Revenue from market fees	0.3	0.1	0.2	0.3	0.0	0.2	0.0	0.0	0.0
Property revenue	8.9	3.0	5.4	8.3	3.0	5.2	9.5	4.0	6.2
Other revenues	19.1	22.6	19.2	24.3	31.5	25.8	20.9	24.3	21.9

where: UM – urban municipality, RM – rural municipality, R-UM – rural-urban municipality.

Source: authors' compilation based on (Reports on the implementation of local government budgets, 2019-2021).

In the case of revenues dominant in the structure of own-source revenues, a decrease in this share can be observed in 2020 compared to 2019, followed by an increase in the share for 2021 against that for 2020. However, despite the increase, this share is lower than in 2019. The exceptions are the revenues from real property tax, where in both these years a decrease of this share in own-source revenues was recorded in urban municipalities (in 2020 by 0.6 p.p., and in 2021 by 0.4 p.p.).

Art. 168 of the Constitution of the Republic of Poland provides local government units with a certain scope of fiscal powers, thus delivering an opportunity to influence the amount of budget revenues they obtain. This means that the state supplies municipalities with certain authorities to shape the local tax system. At the same time, it defines precisely the method of collecting revenues from the specific sources, thus imposing the limits of revenue independence on local government units, which can be

shifted through an appropriate incentive system used by the municipalities (Ślebocka, 2013, p. 292). In relation to municipalities, fiscal powers in the area of tax revenues (forest, agricultural, motor vehicles, real property tax) refer primarily to:

- upper tax rates reduction,
- allowances and exemptions,
- write-offs of tax arrears,
- spreading into instalments, postponing the payment date.

In other cases the municipal fiscal power is limited to:

- write-offs of tax arrears,
- spreading into instalments, postponing the payment date.

Municipalities do not have any fiscal power regarding inheritance and gift tax, tax on civil law transactions and lump-sum income tax based on a fixed tax rate, which are collected by the tax authorities.

The active implementation of fiscal power may result, on the one hand, in the reduction of tax revenues, and on the other, it may ensure the achievement of different goals justified from the perspective of municipal development (more in: Brzozowska and Kogut-Jaworska, 2016, pp. 328-329).

The effects of exercising fiscal power in municipalities are presented in Figure 1.

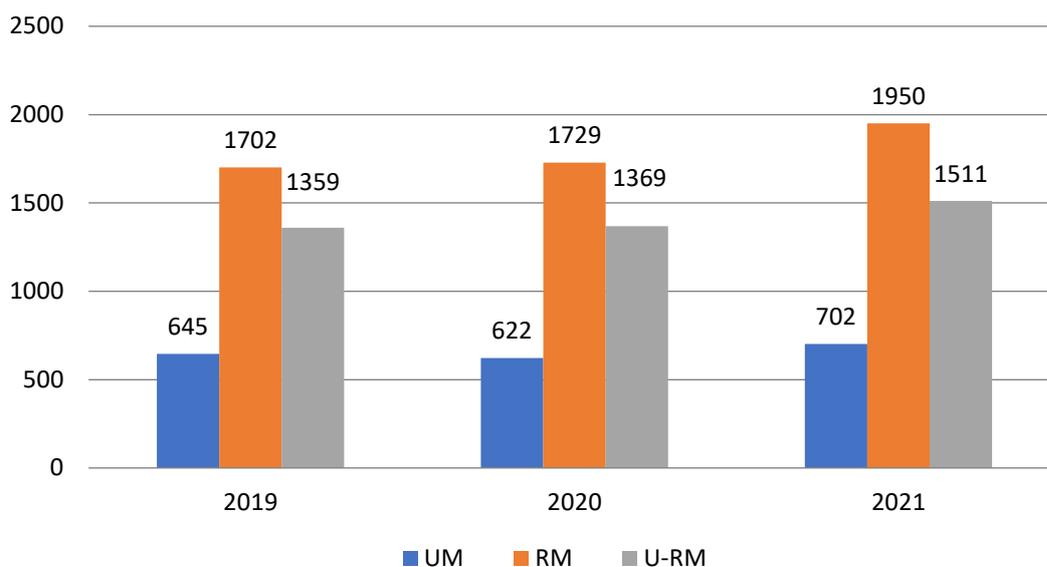


Fig. 1. Loss of municipal own-source revenues in Poland in 2019-2021 (million PLN)

Source: authors' compilation based on (Reports on the implementation of local government budgets, 2019-2021).

The loss of municipal own-source revenues was the highest in rural municipalities. The ratio of lost revenues to own-source revenues in these municipalities were at the level of 7.68% in 2019, 6.65% in 2020, and 7.42% in 2021. In urban and rural municipalities, these losses were at approximately 6% in each of the analysed years.

#### 4. Conclusion

The pandemic has brought short, medium, and long-term effects for territorial development, the functioning of local governments and the condition of local finance. The crisis caused by the SARS-CoV-2 virus has had not only health but also economic consequences. LGUs function within the framework

of a specific budget, where they identify the sources of revenues, and also indicate the directions of spending funds.

The first year of the pandemic turned out to be better for municipalities than expected. Municipal revenues increased in Poland during this period due to the funding provided by the Central Government Fund for Local Investments and qualifying these funds as own-source revenues. Rural municipalities benefited the most in this case. Both total revenues and own-source revenues were characterised by an upward trend in the analysed period. The share of own-source revenues in total revenues in the first year of the pandemic went up compared to the year before the pandemic, however, it dropped already in 2021. The structure of own-source revenues was dominated mainly by personal income tax (PIT), real property tax and other revenues. Here, it is clearly noticeable that in 2020 these revenues were lower. In the case of revenues from PIT in rural municipalities, their share dropped by as much as 5.3 p.p., in urban-rural municipalities by 4.5 p.p., and in urban municipalities by 3.8 p.p.

The scale of revenue loss resulting from the fiscal power instruments applied by municipalities was not large. In the case of urban municipalities it was the smallest, while for rural municipalities it was the largest.

The impact of the pandemic on the municipal own-source revenues is of a complex and multidimensional nature, and it will require a certain amount of time before this impact is fully assessed.

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## Dochody własne gmin w Polsce w dobie pandemii COVID-19

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**Streszczenie:** Dochody własne należą do najważniejszych źródeł finansowania gmin w Polsce. Zalicza się do nich wszystkie dochody gmin, które nie są subwencjami ani dotacjami celowymi z budżetu państwa. Celem artykułu jest ocena wpływu pandemii COVID-19 na dochody własne gmin w latach 2020-2021. Do oceny tego wpływu wykorzystano metodę analizy porównawczej. Za podstawę analiz przyjęto wielkości dochodowe za lata 2020-2021 (planowane i otrzymane) oraz wielkości z roku poprzedzającego pandemię, czyli 2019. Głównym źródłem danych są wielkości zbiorcze dostępne na stronie [www.mf.gov.pl](http://www.mf.gov.pl) – zestawienia z wykonania budżetów JST. Z przeprowadzonej analizy wynika, że pierwszy rok pandemii dla gmin okazał się lepszy, niż się spodziewano. Dochody gmin w Polsce w tym okresie wzrosły. Był to efekt dofinansowania z Rządowego Funduszu Inwestycji Lokalnych (RFIL) i zakwalifikowania tych środków jako dochodów własnych. Najwięcej skorzystały gminy wiejskie. Skala utraconych dochodów na skutek zastosowanych instrumentów władztwa podatkowego przez gminy nie była duża.

**Słowa kluczowe:** finanse samorządu terytorialnego, dochody własne, pandemia COVID-19.

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