

Income tax revenues of local government units in Poland during the COVID–19 pandemic

Elżbieta Życzkowska¹, Jarosław Dziuba¹

¹Uniwersytet Ekonomiczny we Wrocławiu
Poland

Abstract— PIT and CIT tax revenues are an important source of financing for local government units (LGUs) in Poland influencing their ability to carry out public tasks. In the context of the COVID-19 pandemic, which significantly affected the economy, it has become particularly important to study changes in the level of these revenues and their consequences for the financial stability of LGUs. The purpose of this paper is to analyze PIT and CIT tax revenues as the crucial own-source revenues of local government units, with a particular focus on the pandemic period. The study aims at determining the extent to which the pandemic has affected these revenues. The study applies comparative and statistical analysis methods using data from the period 2019-2023. The analysis was based on the data provided by the Ministry of Finance. The dynamics of PIT and CIT revenues was compared before, during and after the pandemic period, taking into account the differences between various types of LGUs (municipalities, counties, voivodships).

The results of the study indicate that the COVID-19 pandemic caused significant fluctuations in PIT and CIT revenues varying by the type of a local government unit. The paper emphasizes the importance of LGUs financial flexibility and the need to adjust their financial policies in the face of unpredictable crises.

The conclusions resulting from the analysis may be useful for policy makers, indicating the need to secure stable sources of revenues for LGUs and to develop mechanisms counteracting the impact of economic turmoil.

Keywords— COVID-19, own-source revenues of local government units, local government

I. INTRODUCTION

On March 11, 2020, the World Health Organization (WHO) declared the state of pandemic. By June 2020, the SARS–CoV–2 virus had reached almost every country in the world (OECD, 2020). The global scope of the pandemic means greater impact on the world economy. In previous years, viral incidence was

predominantly of regional scope, e.g., the SARS virus (2002-2003) and the MERS virus (2012-2013) (cf. Zwęglińska–Galecka 2020, p. 67).

In Poland, the state of epidemic was declared on March 20, 2020. (The Decree of the Minister of Health of March 20, 2020), and revoked on May 12, 2022 (The Decree of the Minister of Health of May 12, 2022).

The global nature of the pandemic has significantly affected the functioning of public administration, both at the national and local level. It can be definitely stated that the pandemic had, and will continue to have, short, medium– and long-term effects on the development, functioning of local government units and the situation of local government finance (cf. Phillipson, Gorton, Turner et al. 2020).

The basic rule underlying local self-governance is the principle of subsidiarity (Latin: *subsidium* – support, help). It constitutes a constitutional principle in Poland. It is directly related to local government and the concept of decentralization. It provides the basis for separating and distributing public tasks among various levels of public authorities and also refers to the methods of their implementation. The principle of subsidiarity means that public tasks should be entrusted for implementation to the community at the lowest possible level, which has the appropriate competence, i.e. the capacity to carry them out effectively and efficiently. A crucial problem resulting from the implementation of the aforementioned tasks is the supply of funds to local governments for their realization, i.e. the issue of budget revenues.

Decentralization of public finance is based on certain principles formulated in the Constitution of the Republic of Poland and the European Charter of Local Self-Government. These principles include: the principle of financial self-reliance, diversification and flexibility of financial resources, adequacy, fiscal authority, fiscal equalization, consulting the forms of



resource allocation from income redistribution with LGUs, limited use of special purpose grants and access to the capital market.

The topic of COVID-19 was covered by journalists, publicists and scientists. At first, mainly various reports or statements were released, however as time passed, an increasing number of studies was published (including those in the field of social sciences) addressing the impact of the pandemic on selected areas of the economy, on the functioning of societies, local governments, or the broadly approached finance, etc.

The impact of the reform resulting from The Polish Deal has been and still is widely discussed from the perspective of employees and entrepreneurs, whereas fewer studies address this issue in the context of local government revenues during and after the COVID-19 pandemic. The Polish Deal programme was a great change for the budgets of LGUs due to major modifications in determining and settling income tax, referring in particular to individuals. Income tax revenues (PIT and CIT) constitute one of the most important own-source revenues for LGUs.

The following paper is one of the studies which, in retrospect, attempt to answer the question how the pandemic affected personal income tax (PIT) and corporate income tax (CIT) revenues of local government units (LGUs).

II. MATERIALS AND RESEARCH METHODOLOGY

The research methods used in this study are based on a comprehensive approach, combining qualitative and quantitative analysis to provide a wider context of the impact exerted by the COVID-19 pandemic on revenues generated by local government units (LGUs). The key objective is to understand the dynamics of LGUs' own revenues, with particular emphasis on personal income tax (PIT) and corporate income tax (CIT) revenues in the period 2019-2023. The research hypothesis was that the COVID-19 pandemic caused a significant reduction in the own-source revenues of local government units in Poland, with PIT and CIT revenues fluctuating more in municipalities and cities with county rights as compared to voivodeships and counties. A detailed review of the source literature and legal acts regulating the system of local government units' own-source revenues constituted the basis for the conducted qualitative research. This analysis allowed identifying the theoretical and legal framework which influenced the formation of LGU revenues during the period covered by the study. Legislative changes introduced both in response to the pandemic as well as those resulting from long-term reforms of the tax system were taken into account. The quantitative research focused on statistical analysis of the data on local government revenues in the period 2019-2023. The scope of the data included both own-source revenues and the detailed PIT and CIT revenues broken down by each local government level: voivodships, counties and municipalities (including cities with county rights). The comparative analysis covered 2019, as the last pre-pandemic year, and 2023 as

representative of the post-pandemic situation. This approach allows assessing the long-term effects of the pandemic as well as the measures taken by central and local governments to mitigate its impact on LGUs' finance. The data from 2020-2022 were also included as crucial to observe the immediate effects of the pandemic. The analysis of revenue dynamics was conducted taking into account both nominal values and percentage changes.

III. THE OUTLINE OF LEGAL CONTEXT COVERING THE SELECTED AREAS OF LGUs DURING THE COVID-19 PANDEMIC

The pandemic posed a number of challenges for local government units in taking measures to minimize the effects of the epidemic (more in, e.g., Kostyk-Siekierska 2021). Local governments had to incur additional expenditure with reduced revenues. Already at the beginning of the pandemic, i.e., in March 2020 (Law of March 2, 2020), the provisions relating directly to LGUs were introduced, aimed at facilitating their functioning during the crisis caused by the pandemic. They mainly referred to the relaxation of fiscal rules as well as the acquisition of additional revenues to the budget, i.a.: the possibility of imbalance in the current account of LGU budget additionally by the value of the planned revenue deficit (from personal income tax, corporate income tax, local taxes: on real estate, agricultural activity, forestry, transportation vehicles, tax on civil and legal actions, local fees: stamp duty, spa and local fees) resulting from the occurrence of COVID-19 (Nelicki 2020). By virtue of an amendment to the Law of March 2, 2020 on special solutions related to preventing, counteracting and combating COVID-19, other infectious diseases and emergencies caused by them (Law of March 31, 2020) allowed village heads (mayors, city presidents) as well as county and voivodship boards to make changes in the LGUs' plan of budget revenues and expenditures, including expenditure transfers between budget classification sections and the multi-year financial forecast and also in the plan of budget expenditures related to the implementation of new investments or investment purchases by the unit, if it does not worsen the budget result (Malinowska-Misiąg 2022, p. 51). The impact of legal regulations addressed to municipalities, counties, voivodships, intended to improve the operation of units during the pandemic does not have a direct effect of a financial nature. This group of provisions includes regulations in the area of balancing the operating budget and incurring liabilities. The effect on LGUs' revenues was to increase the possibility of local government units to grant exemptions and reliefs in taxes and fees. Using revenues from liquor license fees to finance measures countering the pandemic and its effects is an example of this category of regulations (Łubina 2021, pp. 105-106). Theoretically, municipalities can actively counteract the emerging crises by, e.g., using revenue policy instruments, i.e. reducing local taxes and fees, service charges and property use.

The COVID-19 pandemic forced the development of a radical reform programme, in particular tax reforms. This

programme was created in the spirit of the interventionist economics idea, i.e. following the assumption that in times of economic crisis the government intervenes directly in the market, and the state frequently plays the role of an investor (Szpak 2016, pp. 180-183). The key solution was the introduction of *The Polish Deal* (Law of October 29, 2021) as the plan focused on rebuilding Polish economy after the COVID-19 pandemic. Its objective was to reduce social inequality and create better living conditions for all citizens.

This programme is based on five foundations – lower taxes, more spending on health, own place to live, higher pension, 500,000 new jobs. It is of crucial importance from the perspective of this study, because one of the pillars of *The Polish Deal* are lower taxes¹⁸ which, in turn, affect LGUs' revenues. Various legal acts (here: Law of March 2, 2020; Law of July 26, 1991; Decree of the Minister of Finance of June 1, 2020; Decree of the Minister of Finance of April 23, 2020; Law of March 31, 2020; Law of February 15, 1992) introduced preferences to bear the negative economic consequences resulting from the COVID-19. The most important ones in terms of taxes include, i.a.:

- extending the deadline to transfer advance tax payments on employees' salaries to the tax office;
- retroactive settlement of tax losses in CIT and PIT;
- abandoning the simplified form of advance payments if the taxpayer suffers negative economic consequences of the COVID-19;
- waiver of interest collection on tax arrears in PIT.

In order to ensure optimal conditions for LGUs to conduct their financial management in connection with *The Polish Deal* programme, new solutions were introduced (Law of October 14, 2021), which, on the one hand, directly implemented the provisions of this programme, i.a., a new part of the general subsidy – the development (investment) part for local governments and, on the other hand, ensured that the system of local government finance was adjusted to the challenges faced by local governments as a consequence of implementing the ambitious solutions of *The Polish Deal*, primarily in the tax system. The implemented solutions were designed to, i.a., eliminate the dysfunctions of the local government revenue system, which were significantly intensified during the economic downturn caused by the Covid-19 pandemic and could have been exacerbated after introducing tax changes included in *The Polish Deal*.

IV. REVENUES FROM PIT AND CIT AS THE SOURCES OF OWN-SOURCE REVENUES OF LOCAL GOVERNMENT UNITS

The level and structure of municipal revenues depend, on the one hand, on the general principles for obtaining own-source revenues and transfers from the state budget specified in the laws, and, on the other – on the activity of local authorities aimed at increasing the level of revenues, as well as the specific

characteristics of a particular unit related, e.g., to the location rent or mineral resources found in its territory (Kossowski, Motek 2021, p. 2). In the literature on public finance one can find various definitions of own-source revenues. They are most often defined as revenues at the disposal of local governments on a permanent basis by virtue of law (Owsiak, 2005), or as revenues transferred to 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 local taxes and fees, property revenues, fees for the provided public services, and shares of tax revenues constituting state budget revenues.

The distribution of PIT revenues is based on a system of the so-called tax revenue sharing. This means that municipalities, counties and voivodships receive a share of personal income tax revenue paid by the individuals residing in these local government units. In principle, the portion of PIT attributable to the budget of local government units is calculated based on the taxpayer's place of residence. The distribution of PIT revenues among local government units (LGUs) in Poland is determined by budget laws and the Law on Income of Local Government Units. It takes the following form:

- municipalities – receive the largest PIT share amounting to approx. 39.34% of this tax revenues;
- counties – their share is 10.25% of PIT revenues;
- voivodships – their share is approx. 1.60% of PIT revenues;
- state budget – the remaining part of PIT revenues goes to the state budget.

CIT is also an important source of revenue for LGUs, although in the case of this tax, revenues are more diversified, since they depend on the location of businesses and their economic activity. As in the case of PIT, CIT revenues are shared among LGUs in proportion to revenues generated within the territory of a particular unit. The share of CIT depends on the company headquarters registered in the given unit and their income.

The structure of CIT (corporate income tax) revenues in the local government units' (LGUs) revenues in Poland takes the following form:

- municipalities – receive 6.71% of CIT revenues;
- counties – receive 1.40% of CIT revenues;
- voivodships – receive 14.00% of CIT revenues;
- the remainder of CIT revenue goes to the state budget.

Some of the more important factors influencing the amount of PIT and CIT revenues transferred to local government budgets include, i.a., demographic structure, economic structure and changes in tax regulations.

V. RESEARCH RESULTS

A significant impact on the deteriorated financial situation of local governments, and in particular on the reduction of their own-source revenues, including those from PIT and CIT, was

exerted by the regulations implemented by the state even before the pandemic. It mainly refers to the changes in income tax reliefs, which reduced local governments' share of PIT without adequate compensation from the state (e.g. reducing the first-rate band of PIT from 18 to 17%, and during the pandemic to 12%, an exemption from PIT for people under 26, and an increase in deductible costs for employees).

In the period 2019-2023, in nominal terms, the total own-source revenues of local government units showed an increasing trend. The increase is mainly due to transfers from the Central Government Fund for Local Investments (Rządowy Fundusz Inwestycji Lokalnych – RFIL) qualified as own-source revenues (more in: Malinowska–Misiąg 2022; Ofiarska 2021). 2019 is the year before the pandemic, and 2023 is the year after the pandemic. The development of own-source revenues generated by local government units in Poland in the period 2019-2023 is presented in Table 1.

TABLE 1: OWN-SOURCE REVENUES OF LOCAL GOVERNMENT UNITS IN 2019-2023 (PLN MILLION)

LGU type	Own-source revenues – execution (PLN million)				
	2019	2020	2021	2022	2023
LGU total	135,768.6	146,356.5	158,619.6	175,206.0	179,257.3
voivodships	9,911.2	10,669.2	12,698.8	14,009.5	18,126.4
cities with county rights	55,060.8	56,075.1	62,942.1	66,440.7	67,901.8
counties	12,312.5	13,994.5	13,747.4	15,397.6	15,028.7
municipalities	58,484.1	65,617.6	69,231.3	79,358.2	78,200.4

Source: authors' compilation based on: Annual reports on the implementation of local government budgets for 2019-2023.

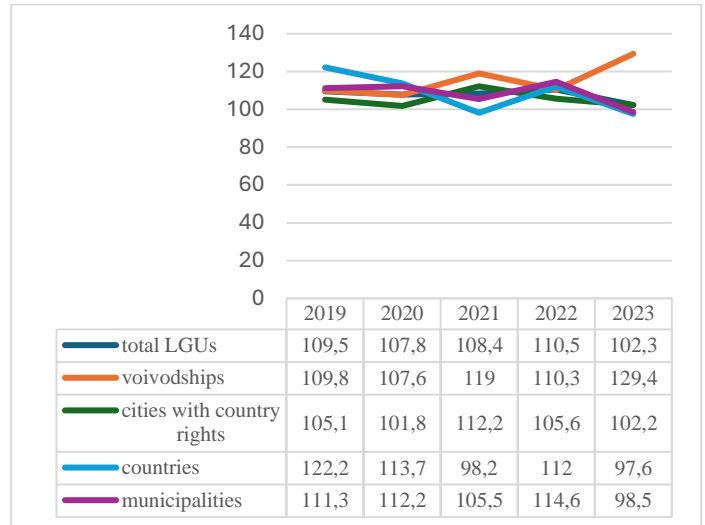
During the analyzed period, the own-source revenues of LGUs showed an increasing trend. Total own-source revenues of LGUs increased by almost PLN 44 billion (2023/2019). Having analyzed this category of revenues, the average annual growth amounted to PLN 11 billion (the highest in 2022/2021 – PLN 17 billion, the lowest in 2023/2022 – PLN 4 billion). At the subsequent levels of local government units it was as follows:

- voivodships (2023/2019) an increase by more than PLN 8 billion (here the dynamics is the highest – 182%), average annual increase by more than PLN 2 billion (the highest in 2023/2022 – more than 4 billion, the lowest in 2020/2019 – PLN 800 million);
- cities with county rights (2023/2019) an increase by approx. PLN 13 billion, an average annual increase by more than PLN 3 billion (the largest in 2021/2020 – almost PLN 7 billion, the lowest in 2020/2019 – PLN 1 billion);
- counties (2023/2019) an increase by PLN 2.7 billion, 2020/2019 and 2022/2021 recorded an increase in own-source revenues for each year by PLN 1.6 billion, while in the other two analyzed periods (2021/2020 and 2023/2022) a decrease by PLN 247 million and 370 million, respectively;
- municipalities (2023/2019) an increase by PLN 19.7 billion, the highest increase by PLN 10 billion was recorded

in 2022/2023, in the following year, however, a decrease of just over PLN 1 billion was observed.

The dynamics of local government units' own-source revenues broken down by individual levels is shown in Figure 1.

FIGURE 1: THE DYNAMICS OF OWN-SOURCE REVENUES OF LOCAL GOVERNMENT UNITS IN 2019-2023 (% , PREVIOUS YEAR=100)



Source: authors' compilation based on: Annual reports on the implementation of local government budgets for 2019-2023.

In the analyzed period, the revenues of voivodships and cities with county rights showed a growing trend in each year (similarly as the total own-source revenues of local government units). In voivodships, the dynamics of own-source revenues ranged from 107.6% in 2020 to 129.4% in 2023. In cities with county rights – from 101.8% (2020) to 112.2% (2021).

In the case of counties, a fluctuating trend was observed. In 2021 and 2023 a decrease in own-source revenues was recorded – by 1.8% and 2.4%, respectively. Municipalities experienced a decline in own-source revenues in 2023 only (i.e., already after the pandemic) – 1.5%.

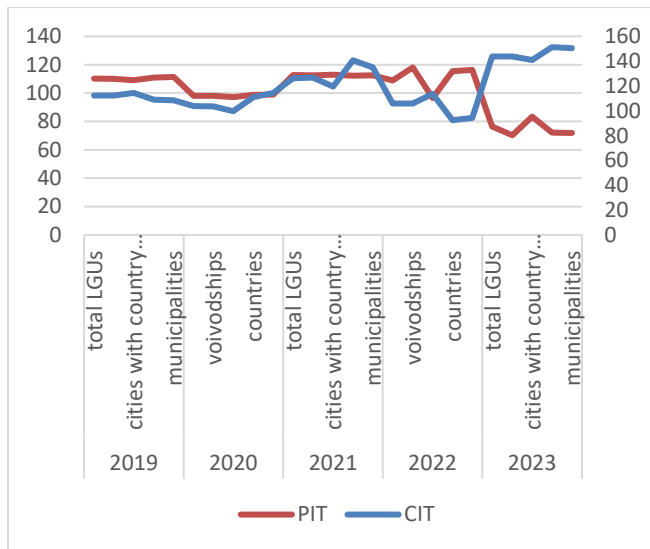
Having analyzed revenues from corporate and personal income taxes, one can observe a fluctuating trend in revenues from these source (Table 2). In the period covered by the study, the increasing revenues from CIT and PIT were recorded only in two years (2019 and 2021) at all LGU levels. In the remaining periods, a decrease in revenues was observed at some LGU levels. The analysis of LGUs' total revenues from PIT shows a clear decrease in these revenues (2023/2019) by PLN 4.4 billion. In 2021 and 2022 there was an increase of PLN 7 billion and PLN 5.5 billion, respectively, whereas in 2023 a drastic decline against the previous year was recorded – PLN 15.9 billion. The trend was basically the same at individual LGU levels. In 2020 and 2023 a decrease in revenues was observed comparing to the previous year, while the pandemic years of 2021 and 2022 saw an increase in revenues compared to the previous year (except for cities with county rights which, in 2022, recorded a decrease in revenues). A detailed analysis of the income tax revenues dynamics is presented in Figure 2.

TABLE 2: REVENUES OF LOCAL GOVERNMENT UNITS FROM CIT AND PIT IN 2019-2023 (PLN MILLION)

LGU type	CIT revenues (million)					PIT revenues (million)				
	2019	2020	2021	2022	2023	2019	2020	2021	2022	2023
LGU total	10,901	11,325	14,300	15,153	21,813	56,140	55,077	62,081	67,642	51,735
voivodships	7,032	7,291	9,239	9,787	14,074	1,798	1,762	1,983	2,342	1,647
cities with county rights	2,614	2,605	3,116	3,539	4,986	24,861	24,162	27,272	27,151	22,652
counties	217	241	339	314	475	6,254	6,172	6,940	8,008	5,780
municipalities	1,037	1,187	1,603	1,512	2,277	23,225	22,980	25,885	30,140	21,655

Source: authors' compilation based on: Annual reports on the implementation of local government budgets for 2019-2023.

FIGURE 2: DYNAMICS OF REVENUES FROM CIT AND PIT IN OWN-SOURCE REVENUES IN 2019-2023 – LGU TOTAL (% , PREVIOUS YEAR=100)



Source: authors' compilation based on: Annual reports on the implementation of local government budgets for 2019-2023.

In the case of CIT revenues, the situation is much better, as the reduction in revenues took place in 2020 for cities with county rights (a decrease by 0.3%) and also in 2022 – the decrease by 7.5% for counties and 5.7% for municipalities. Other units recorded the dynamics reaching even the level of 151.3% in 2023 (counties).

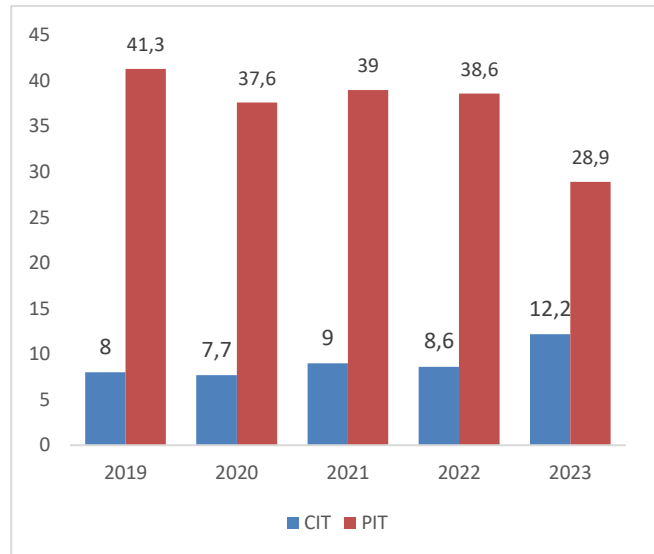
The situation is different for PIT revenues. In the two analyzed years (2019 and 2021) an increase occurred in all types of LGUs. 2020, in turn, recorded a drop by approx. 2%, whereas in 2022 an increase was observed except for cities with county rights (a decrease by 3.4%). The worst situation took place in 2023, i.e. already after the pandemic, when every LGU level experienced a decline in revenues – the smallest in cities with county rights – 16.6%, the largest in voivodships – 29.7%. This may suggest that the effects of the pandemic will be more noticeable in subsequent years.

Both PIT and CIT are the sources of own revenues, however, depending on the type of local government unit, their share in own-source revenues varies. Figure 3 presents the share of CIT and PIT revenues in the total own-source revenues of LGUs. The share of CIT revenues in LGU own-source revenues between 2019 and 2023 increased from 8% to 12.2%. In terms of PIT revenues, the share dropped by (41.3% to 28.9%). Despite the decline, it is still one of the primary sources of own-source revenues for LGUs.

The dynamics of changes in the level of own-source

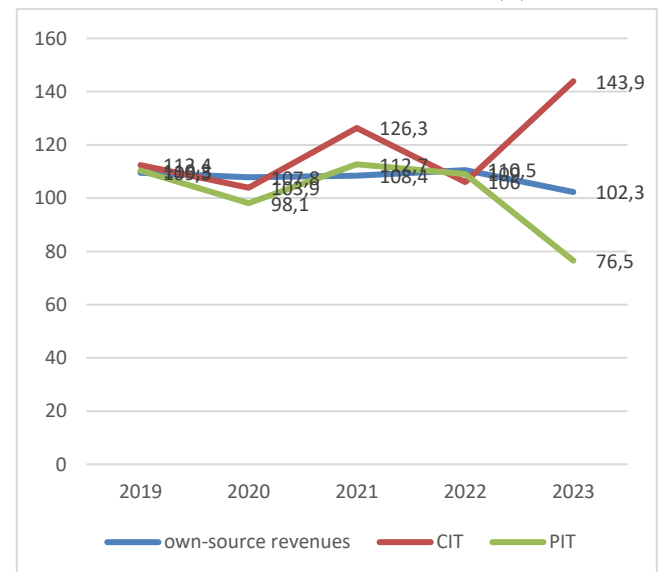
revenues, as well as CIT and PIT revenues is shown in Figure 4.

FIGURE 3: SHARE OF CIT AND PIT REVENUES IN OWN-SOURCE REVENUES IN 2019-2023 – LGU TOTAL (%)



Source: authors' compilation based on: Annual reports on the implementation of local government budgets for 2019-2023.

FIGURE 4: DYNAMICS OF OWN-SOURCE REVENUES, CIT AND PIT REVENUES IN 2019-2023 – LGU TOTAL (%)



Source: authors' compilation based on: Annual reports on the implementation of local government budgets for 2019-2023.

In the analyzed period, the total own-source revenues of LGUs showed an upward trend, although the smallest growth occurred in 2023 – by 2.3%. CIT revenues also presented an

upward trend (the highest level of dynamics was recorded in 2023 – 143.9%). In the case of PIT revenues, a fluctuating trend was observed – an increase in 2019, 2021 and 2022, and a decrease in 2020 and 2023 – by 1.9% and 23.5%, respectively.

VI. CONCLUSIONS

The changes in tax regulations introduced in recent years have been primarily designed to promote economic development, i.e., through lowering tax rates for individuals and small businesses, as well as implementing new forms of taxation, such as the Estonian CIT, to stimulate reinvestment of income in business development. The reforms introduced during the pandemic, as mentioned above, primarily aimed at entrepreneurs and employees, also significantly affected own-source revenues of LGUs.

The key changes in PIT are as follows:

- raising the tax-free amount to PLN 30,000;
- reducing PIT rate from 17% to 12% for those with income up to PLN 120,000
- introducing a new tax structure for self-employed individuals;
- lowering health insurance contributions but, at the same time, not deducting it from income tax.

These changes have significantly affected PIT revenues of LGUs – the share of PIT revenues in LGU’s own-source revenues, in the period under study, dropped by 12.4 p.p. (41.3% to 28.9%).

When analyzing PIT revenues at the particular LGU level, basically the same trend is noticeable (showing different dynamics depending on the given level). In 2021 a decrease in revenues was recorded, in the next two years an increase took place, whereas in 2023 the decline was quite sharp – from 17% to almost 30%. It could be related to the negative effects of tax reforms or a reduction in employment. Further analysis is required to determine the extent of PIT revenues decline resulting from legislation and from economic factors.

The key changes regarding CIT are as follows:

- lowering CIT rate for small businesses – a reduction in CIT rate from 19% to 9% for small taxpayers was introduced in 2021. The intention was to support small and medium-sized businesses, especially during the crisis caused by the COVID-19 pandemic;
- the introduction of the “Estonian CIT” – in 2021 a new type of taxation was introduced for certain businesses, the so-called “Estonian CIT” which allows a delay in income tax payment until profits are distributed. This system is designed to encourage reinvestment of profits in company growth.
- increasing the limit for small taxpayers – the definition of a “small taxpayer” was changed to companies with annual revenues of less than € 2 million. It allowed more businesses to take advantage of the reduced 9% rate;
- changes in deductions and allowances – *The Polish Deal* reform introduced changes to the rules for applying CIT deductions and allowances, i.e., allowances for research

and development, investment in innovation, and the implementation of new schemes to support the green economy and environmental technologies.

The aforementioned changes are also reflected in own-source revenues of LGUs. In this case, an upward trend can be observed – the share of CIT revenues in LGU’s own-source revenues between 2019 and 2023 increased from 8% to 12.2%.

The hypothesis put forward in the study that *the COVID-19 pandemic caused a significant reduction in the own-source revenues of local government units in Poland, with PIT and CIT revenues fluctuating more in municipalities and cities with county rights as compared to voivodships and counties* has not been fully verified. LGUs’ own-source revenues as well as PIT and CIT revenues fluctuated during the pandemic, whereas the highest reduction in revenues could already be observed after the pandemic (2023) in terms of PIT in municipalities and voivodships. As for CIT revenues, 2023 recorded the dynamics of CIT revenues at the level of 140-150%. It may suggest that previous measures addressed to entrepreneurs resulted in a positive effect. After a slowdown in 2020-2021, the economy went back on a recovery path. A significant growth in 2023 may have resulted from catching up of these businesses which had reduced their activity during the pandemic. The increase in consumption and exports during the post-pandemic period may have translated into higher corporate profits and, consequently, higher CIT revenues.

COVID-19 and *The Polish Deal* reform affected the long-term financial plans of local government units. Many of them needed an immediate financial support during the pandemic to meet their current needs and were unable to wait for the planned subsidies. The situation was also complicated by the rising inflation rate, or the drastic increase in electricity and gas prices.

The changes in tax regulations, especially those introduced during the COVID-19 pandemic had and continue to have a crucial impact on the financial stability of local government units, as revenues from personal and corporate income taxes account for a significant portion of their budgets. Depending on the implemented changes, they can both strengthen and weaken the financial health of local governments.

VII. REFERENCES

- Kossowski, T.M., Motek, P. (2021). Zróżnicowanie i polaryzacja przestrzenna dochodów własnych gmin. *Wiadomości Statystyczne*, 66, 1-23.
- Kostyk – Siekierska, K. (2021). Wpływ pandemii COVID – 19 na sytuację finansową i funkcjonowanie jednostek samorządu terytorialnego. *Zeszyty Naukowe Małopolskiej Wyższej Szkoły Ekonomicznej w Tarnowie*, 51,(3), 29-45.
- Łubina, J. (2021). Oddziaływanie pandemii COVID – 19 na finanse jednostek samorządu terytorialnego. *Prawo Budżetowe Państwa i Samorządu*, 4,(9), 103-116.
- Malinowska – Misiąg, E. (2022). Finanse jednostek samorządu terytorialnego w Polsce w pierwszym roku pandemii. *Optimum. Economic Studies*, 1,(107), 48-63.
- Ministerstwo Finansów. Sprawozdania roczne z wykonania budżetów JST za lata 2019-2023, Pobrane z: <https://www.gov.pl/web/finanse/sprawozdania-budżetowe>.

Nelicki, A. (2020). *Wpływ ustawodawstwa okresu pandemii COVID-19 na finanse jednostek samorządu terytorialnego* Warszawa: Fundacja im. Stefana Batorego. Pobrane z: <https://www.batory.org.pl/wp-content/uploads/2020/11/Wplyw-ustawodawstwa-okresu-pandemii-COVID-19-na-finanse-JST.pdf>.

Ofiarska M., (2021). *Government Fund for Local Investments – Legal Aspects of Financial Support for Local Government Investment Projects during the COVID-19 Pandemic*, “Białystok Legal Studies. Białostockie Studia Prawnicze”, vol. 26, nr 4, s. 139–162.

Owsiak, S. (2005). *Finanse publiczne: teoria i praktyka*. Warszawa: Wydawnictwo Naukowe PWN.

Phillipson, J., Gorton, M., Turner, R i in. (2020). The COVID – 19 pandemic and its implications for rural ecomies. *Sustainability*, 12, 1-9.

Rozporządzenie Ministra Finansów z dnia 1 czerwca 2020 r. w sprawie przedłużenia terminów przekazania przez niektórych płatników zaliczek na podatek dochodowy i zryczałtowanego podatku dochodowego (Dz. U. poz. 972),

Rozporządzenie Ministra Finansów z dnia 23 kwietnia 2020 r. w sprawie zaniechania poboru odsetek za zwłokę od niektórych zaległości podatkowych z tytułu podatku dochodowego od osób fizycznych za 2019 r. w związku z COVID-19 (Dz. U. poz. 728).

Rozporządzenie Ministra Zdrowia z dnia 12 maja 2022 r. w sprawie odwołania na terenie Rzeczypospolitej Polskiej stanu epidemii (Dz. U. 2022, poz. 1027).

Rozporządzenie Ministra Zdrowia z dnia 20 marca 2020 r. w sprawie ogłoszenia na terenie Rzeczypospolitej Polskiej stanu epidemii (Dz. U. 2020, poz. 491).

Swianiewicz, P. (2002). Podatki lokalne w systemie finansowania zadań samorządowych – zagadnienia teoretyczne i praktyka rozwiązań w Polsce oraz krajach europejskich. *Samorząd Terytorialny*, 12, 3–17.

Swianiewicz, P. (2011). *Finanse samorządowe: koncepcje, realizacja, polityki lokalne*. Warszawa: Municipium.

Szpak, J. (2016). *Historia gospodarcza powszechna*. Polskie Wydawnictwo Ekonomiczne.

Ustawa z dnia 14 października 2021 o zmianie ustawy o dochodach jednostek samorządu terytorialnego oraz niektórych innych ustaw (Dz.U. 2021, poz. 1927).

Ustawa z dnia 15 lutego 1992 r. o podatku dochodowym od osób prawnych (Dz. U. z 2019, poz. 865, z późn. zm.)

Ustawa z dnia 2 marca 2020 r. o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych. (t.j. Dz.U. z 2020, poz. 374, ze zm.).

Ustawa z dnia 21 października 2024 o dochodach jednostek samorządu terytorialnego, (Dz.U. 2024, poz. 1572).

Ustawa z dnia 26 lipca 1991 r. o podatku dochodowym od osób fizycznych (Dz. U. z 2019, poz. 1387, z późn zm.)

Ustawa z dnia 29 października 2021 o zmianie ustawy o podatku dochodowym od osób fizycznych, ustawy o podatku dochodowym od osób prawnych oraz niektórych innych ustaw (Dz.U. 2021, poz. 2105).

Ustawa z dnia 31 marca 2020 r. o zmianie ustawy z dnia 2 marca 2020 r. o szczególnych rozwiązaniach związanych z zapobieganiem, przeciwdziałaniem i zwalczaniem COVID-19, innych chorób zakaźnych oraz wywołanych nimi sytuacji kryzysowych, (Dz.U. poz. 568).

Ustawa z dnia 9 czerwca 2022 o zmianie ustawy o podatku dochodowym od osób fizycznych oraz niektórych innych ustaw, (Dz.U. 2022, poz. 1265).

Zwęglińska – Gałecka, D. (2020). Koronakryzys. Lokalne zróżnicowanie globalnej pandemii. *Wiś i Rolnictwo*, 3,(188), 67-90.