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Administrative Tax Data in Empirical Research: Applications, Challenges and Country Experiences

Dane z administracji skarbowej w badaniach empirycznych:
Zastosowania, wyzwania i doświadczenia międzynarodowe

Abstract

This article aims to examine the use of administrative tax data in empirical tax research and to provide recommendations for Polish policymakers regarding access to such data for research purposes. It presents the main advantages and limitations associated with the use of administrative tax data in empirical analyses. Based on the analysis of quality empirical tax research, it highlights the relevance of administrative tax data for applied policy research in Poland and illustrates, through concrete examples, the types of data required to address different research questions. The paper also examines the scope and conditions of access to administrative tax data in five countries. On this basis, it identifies two distinct access models. The article provides recommendations for Poland on how to provide researchers with access to administrative tax data and the development potential associated with such access. The motivation for this study arises from the contrast between the scope of contemporary tax research and the realities of conducting such analyses in Poland.

Keywords: Tax, Tax System, Empirical Tax Research, Administrative Tax Data, Microdata.

JEL: H30, K34, H39

Streszczenie

Artykuł ma na celu zbadanie wykorzystania danych podatkowych z administracji skarbowej w empirycznych badaniach nad opodatkowaniem oraz sformułowanie rekomendacji dotyczących dostępu do tego rodzaju danych na potrzeby badań w Polsce. W artykule zaprezentowano główne zalety i ograniczenia związane z wykorzystaniem danych z administracji podatkowej w badaniach empirycznych. Na podstawie analizy recenzowanych publikacji naukowych z tego zakresu uzasadniono znaczenie danych z deklaracji podatkowych dla badań aplikacyjnych w Polsce. Ponadto zilustrowano na przykładach, jakie rodzaje danych są niezbędne do rozwiązywania różnorodnych problemów badawczych w zakresie opodatkowania.

W artykule przeanalizowano również zakres i warunki dostępu do danych podatkowych z administracji skarbowych w pięciu krajach. Na tej podstawie zidentyfikowano dwa modele dostępu. Przedstawiono także rekomendacje dla Polski dotyczące zapewnienia badaczom dostępu do informacji podatkowych oraz potencjału rozwojowego związanego z takim dostępem. Motywacją do podjęcia tej problematyki jest kontrast między zakresem współczesnych badań podatkowych a realiami prowadzenia tego typu analiz w Polsce.

Słowa kluczowe: podatek, system podatkowy, empiryczne badania opodatkowania, dane z administracji podatkowej, mikro dane.

JEL: H30, K34, H39



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1. Introduction

The tax system is a fundamental element of the economy. Its primary function is to generate tax revenues to finance a wide range of government expenditures. A well-designed tax system should primarily serve this fiscal function, while the pursuit of non-fiscal objectives is generally regarded as secondary. The extent of such “tax intervention” in the economy may vary – from the principle of tax neutrality to the deliberate use of tax instruments to influence resource allocation or redistribute income within society.

Regardless of the scale or intentionality of non-fiscal tax objectives, one fact remains indisputable: taxation affects taxpayers by altering their behavior. Moreover, taxes involve certain administrative expenses borne by the tax authorities and compliance costs incurred by taxpayers. However, the costs of taxation extend far beyond these direct burdens, encompassing the broader economic consequences of behavioral responses induced by taxation (Neneman, 2024). For effective tax policy and the design of the tax system, it is therefore essential to understand who is affected by tax regulations and how.

In recent years, research in this area has increasingly relied on data obtained from tax administrations, in particular data derived from tax returns. Researchers highlight the numerous advantages of such data compared to other sources of information (Card et al., 2010), as well as the rapid development of analytical possibilities associated with the use of big data (Burman et al., 2024).

The aim of this article is to examine the use of administrative tax data in empirical tax research and to provide recommendations for Polish policymakers regarding access to such data for research purposes. The article offers an original review and classification of selected empirical studies in the field of taxation that utilize administrative tax data. On this basis, a set of recommendations for Poland has been drawn up.

The motivation for this study arises from the contrast between the scope of contemporary tax research and the realities of conducting such research in Poland. Despite the growing recognition of the importance of studies based on tax return data, this topic is still not adequately debated in Poland.

The article is structured into five sections. The next section presents the main advantages and limitations associated with the use of administrative tax data in empirical research. The third section reviews recent studies based on tax microdata, published in top-tier (Q1) academic journals indexed in bibliometric databases such as Scopus and Journal Citation Reports. By highlighting selected contributions, the analysis underscores the potential relevance of such data for applied policy research in Poland, where similar administrative datasets could support high-impact, policy-oriented economic analyses. This section also illustrates, through concrete examples, the types of data required to address different research questions.

The fourth section examines the scope and conditions of access to administrative tax data in five countries: Finland, France, Germany, the United States, and the United Kingdom, based primarily on information provided by public institutions. On this basis, two distinct access models are identified and characterized.

The article concludes with a discussion of the findings, followed by a set of recommendations for Poland on how to provide researchers with access to administrative tax data and the development potential associated with such access.

2. Advantages and Challenges of Using Administrative Tax Data for Research

2.1. Advantages

Among the most prominent advocates of using administrative tax data for research are professors R. Chetty and M. Feldstein from Harvard University, as well as D. Card and E. Saez from the University of California, Berkeley. Even more than a decade ago, they argued that high-quality administrative data are a key component of research in the social sciences, and that establishing secure channels for researchers to access tax administration data should be treated as a priority (Card et al., 2010). In their view, administrative data constitute a broad and highly detailed source of information, covering virtually all aspects of individuals' socio-economic lives—from education and income, through employment and health, to retirement. Such data offer several important advantages.

First, administrative datasets provide exceptionally large sample sizes, often covering the entire population of taxpayers or households. This makes it possible to conduct analyses with high statistical power and to study rare events that are difficult to capture, or entirely unobservable, in survey data.

Second, administrative data are typically structured as panel datasets, which allow researchers to track the same units over time. This makes it possible to analyze dynamic processes and to identify the long-term effects of public policies, such as the impact of tax reforms on income and economic activity.

Third, the level of quality and reliability of administrative data is relatively high, as they are collected by public institutions for operational purposes. Compared to survey data, data of this kind are less prone to issues such as non-response, measurement error, or income misreporting, giving empirical findings greater validity (Card et al., 2010).

In the longer term, broad access to such data also fosters the development of research methods and scientific progress, while limited access may weaken a country's position in international academic competition (Pope et al., 2023; Card et al., 2010).

2.2. Challenges

A key challenge limiting access to administrative tax data is the anonymization of data. Ensuring strict protection of taxpayers' privacy and compliance with data protection regulations is essential. For this reason, making tax data available requires the removal of all information whereby taxpayers can be identified, such as names, addresses, or tax identification numbers. A further challenge arises from the risk of re-identification, particularly when combining multiple datasets or analyzing rare cases (Burman et al., 2024).

Various techniques are used to ensure data anonymity, including partial data aggregation, the introduction of random noise, and restrictions on access to selected variables. However, these approaches often render estimates less precise and may lead to misinterpretation. It is therefore necessary to strike a careful balance, as excessive anonymization may result in a significant loss of information, thereby limiting the analytical value of the data and constraining empirical research.

Two main approaches have been developed to address these challenges. The first involves the creation of synthetic datasets (synthetic public use files), which preserve the statistical properties of the original tax data without containing information relating to specific individuals. Such datasets replicate patterns observed in real data, such as means and distributions. The second approach is to provide researchers with access to *validation servers*, which allow queries and estimations to be performed on confidential information without directly disclosing the underlying microdata (Burman et al., 2024).

3. Examples of the Use of Administrative Tax Data for Research

This paragraph illustrates selected ways in which administrative tax data are used. Recent studies published in two leading academic journals that devote significant attention to taxation—*National Tax Journal* and *Journal of Public Economics*—were selected for analysis. Both journals are ranked in the first quartile (Q1) of bibliometric databases such as Scopus and Journal Citation Reports. The analysis covers publications from the period 2023–2026. Table 1 provides an overview of the studies included in the analysis.

Table 1.

Illustrative Evidence on the Use of Administrative Tax Data in Empirical Research

Study	Type of taxpayers	Type of tax	Country	Source of data	Research problem
Group 1: Personal Income Tax (PIT)					
Goodman et al. (2023)	Individuals	PIT	U.S.	Tax returns	Feasibility and accuracy of automated tax filing
DeBacker et al. (2024)	Individuals	PIT	U.S.	Tax returns Tax audits records	Causal effect of tax return preparation services on individual tax compliance and income underreporting
Hauck, Wallosek (2024)	Individuals	PIT	Germany	Tax returns	Impact of optional tax filing on effective taxation and tax progressivity
Christiansen (2024)	Individuals	PIT	Denmark	Tax returns Tax audits records	Dynamic effects of tax audits on taxpayer compliance and impact of the perceived intention behind non-compliance on behavioral responses
Goodman (2023)	Firms and individuals	PIT	U.S.	Tax returns	Firms' take-up and effectiveness of COVID-19-related business relief in payroll tax

Study	Type of taxpayers	Type of tax	Country	Source of data	Research problem
Hickey et al. (2023)	Individuals	PIT	Canada	Tax returns	Elasticity of charitable giving with respect to tax incentives
Rodgers (2023)	Individuals	PIT	U.S.	Tax returns	Incidence of refundable child care tax credits and their impact on market prices for child care services
Borenstein and Davis (2025)	Individuals	PIT	U.S.	Tax statistics	Consequences of tax credits for clean energy technologies across income groups and households
Group 2: Corporate Income Tax (CIT)					
Bratta et al. (2024)	Firms	CIT	Italy	Country-by-Country Reports of Multinationals	The extent of profit shifting by multinationals to low-tax jurisdictions
Green et al. (2024)	Firms	CIT	U.S.	Tax returns	Incidence and distributional impact of the Corporate Alternative Minimum Tax
DeBacker et al. (2026)	Firms	CIT	U.S.	Tax returns Tax audits records	Firms' behavioral adjustments to avoid thresholds that trigger increased tax scrutiny or additional disclosure requirements

Source: Own study.

The studies presented in table 1 are divided into two types of income taxes—personal income tax (PIT) (group 1) and corporate income tax (CIT) (group 2). No studies focusing on indirect or property taxes were identified in the analyzed sample. This does not imply that research on these types of taxes using information derived from tax returns is not feasible. Rather, it reflects the dominant role of income taxation in advanced economies, where it constitutes the major source of government revenue (Enache, 2025) and is the subject of extensive empirical research.

Property taxes generally play a more limited role in tax systems, whereas indirect taxes, such as value-added tax, already rely on extensive tax reporting systems. Moreover, an increasing number of countries are implementing e-invoicing systems integrated with tax administrations, which provide transaction-level information in real time and significantly complement the detailed data contained in tax returns. A notable example is the National e-Invoicing System (KSeF), introduced in Poland at the beginning of 2026 (Mioduszewski, 2024). In addition, mandatory e-invoicing is expected to be extended to cover all EU member states in the coming years as part of the VAT in the Digital Age (ViDA) legislative initiative (Lasiński-Sulecki, 2024; McQueston and Sadanand, 2025). These developments are likely to substantially increase the informational potential of administrative tax data and make them more useful for research on value-added taxation.

3.1. Scope of analysis

The unit of analysis in the studies presented in table 1 depends on the type of tax considered. In the case of PIT, it is the individual taxpayer, earning income either from employment (Hickey et al., 2023) or from self-employment or business activity

(Goodman, 2023). For CIT, the relevant units are legal entities, i.e. firms, which vary in size, ownership structure, and degree of internationalization (Bratta et al., 2024).

The use of micro-level data enables the analysis of behavior at a high level of detail. Such data make it possible to capture taxpayer heterogeneity and to identify differentiated responses to tax incentives that may remain undetected in analyses based on aggregated data. In particular, microdata allow researchers to investigate mechanisms of tax optimization, income shifting behavior, and structural changes in economic activity at the individual or firm level. This substantially enhances the explanatory power and empirical relevance of the analyses conducted.

3.2. Geographical scope of the studies

From a geographical perspective, the studies presented in table 1 are dominated by research conducted in the United States. This partly reflects the traditional prominence of U.S.-based studies in the analyzed journals. A more fundamental reason, however, is that empirical research on taxation has the longest tradition in the United States, and many studies originating from this context are considered canonical and foundational for contemporary research in this field (Shackelford & Shevlin, 2001; Hanlon & Heitzman, 2010). In addition, the sample includes studies conducted in other advanced economies, such as Canada, Germany, and Italy.

Notably, in recent years an increasing number of studies have used tax return data from developing countries. An example is provided by Brockmeyer et al. (2024), who employ VAT microdata from for instance, Ethiopia, Uganda, Pakistan, Senegal, and Honduras. The use of such microdata enables comparisons of how VAT systems operate from country to country, particularly with regard to tax administration, firm participation, compliance, and production-chain structures.

3.3. Research Focus

The research topics covered in the studies presented in table 1 can be grouped into several thematic areas.

The first four publications (Goodman et al., 2023; DeBacker et al., 2024; Hauck & Wallosek, 2024; Christiansen, 2024) focus on the role of PIT filing procedures, including the automation of tax filing, the optional nature of filing, and the provision of assistance through tax preparation services. In particular, these studies examine how such institutional arrangements affect effective taxation, the progressivity of the tax system, and levels of tax compliance, including the underreporting of income.

The next four publications (Goodman, 2023; Hickey et al., 2023; Rodgers, 2023; Borenstein & Davis, 2025) concentrate on the impact of selected tax instruments, such as tax deductions, tax credits, and extraordinary support programs, on the decisions of firms and households. In particular, they analyze the effectiveness of these instruments and the mechanisms through which they operate, including behavioral responses (e.g. the elasticity of charitable giving), the distribution of benefits across agents, and indirect market effects, such as changes in prices and service availability.

The final three studies in the field of corporate income taxation (Bratta et al., 2024; Green et al., 2024; DeBacker et al., 2024) examine firms' optimization behavior in response to the tax system, including profit shifting to lower-tax jurisdictions and responses to the introduction of minimum taxation and other regulatory measures. In particular, they analyze the mechanisms through which firms adjust to tax incentives, such as manipulation of the tax base and behavioral responses around tax and regulatory thresholds that increase audit risk or reporting obligations.

For obvious reasons, the research topics presented in table 1 do not cover exhaustively the range of potential applications of administrative tax data for meaningful empirical analysis. Access to such data enables the economic evaluation of tax law provisions across a broad set of areas, including, most notably tax revenue forecasting, the assessment of specific tax provisions, and the evaluation of tax reforms in terms of both their budgetary impact and the distribution of tax burdens across taxpayers. It also allows researchers to identify behavioral responses to taxation, assess the effectiveness of policy measures, and quantify the scale of distortions induced by taxation.

Table 2 presents a broader range of applications of administrative tax microdata in empirical research. It proposes classification into five main areas: (i) tax revenue, (ii) distribution of the tax burden, (iii) tax preferences and incentives, (iv) behavioral responses to taxation, and (v) the costs of taxation. For each category, table 2 further specifies the types of tax data required to conduct analyses in the respective area.

Table 2.
Research Areas Using Administrative Tax Microdata

Research area	Data needed for analysis
Tax revenue	
Revenue forecasting	Detailed administrative tax microdata on individual tax liabilities (e.g. PIT, CIT, VAT), including historical time series at the taxpayer level. Information on tax bases, deductions, credits, and sectoral classification of taxpayers.
Assessment of the fiscal effects of tax reforms	Pre- and post-reform microdata on taxpayers to enable counterfactual simulations.
- Short-term and long-term effects - Interactions between different tax bases	- Panel data allowing tracking of the same entities over time. - Longitudinal microdata capturing dynamic adjustments of taxpayers. - Data on timing of income realization and tax payments. - Linked datasets across different taxes at the taxpayer level (e.g. PIT with VAT, CIT with VAT). - Information on multiple income sources and cross-tax reporting.
Distribution of tax burden	
Analysis of the distribution of tax burdens among the taxpayer population	Microdata on income, tax liabilities, and socio-economic characteristics of taxpayers. Individual-level data enabling distributional analysis. Data enabling grouping by income deciles, firm size, or sectors.
Identification of entities that benefit and lose from tax reforms	

Research area	Data needed for analysis
Tax preferences and tax incentives	
Identification of individual benefits from tax preferences and other tax provisions	Administrative microdata including specific tax reliefs, exemptions, and credits claimed by taxpayers. Information on eligibility criteria and actual usage.
Costing of tax expenditures related to particular tax incentives	Microdata allowing calculation of foregone revenue at the individual taxpayer level.
Assessment of the effectiveness of tax preferences in achieving the stated goal	Microdata combined with non-tax data (e.g. investment, employment). Possibility to construct treatment and control groups.
Behavioral responses to taxation	
Microeconomic effects: • Impact of taxation on taxpayers' decisions • Differences in responses among heterogeneous taxpayers	High-frequency microdata on taxpayer behavior (reported income, activity level, investment decisions). Data enabling identification of heterogeneity (e.g. by income, size, sector, ownership structure).
Macroeconomic effects: Impact of taxation on the real economy (e.g. investments, employment, economic growth)	Aggregated data complemented by microdata to identify transmission channels. Linked firm-level data on output, investment, employment and productivity.
Costs of taxation	
Compliance costs for taxpayers	Survey data combined with microdata (linking costs with taxpayer characteristics). Information on reporting obligations, filing frequency, and complexity of tax returns.
Administrative costs for tax administration	Internal administrative data on staffing, processes, and enforcement activities. Case-level data on audits, disputes, and collection effectiveness.

Source: Own elaboration based on Pope et al. (2023) p. 13 ff., Kennedy (2019) p. 8 ff., Klevmarken (2022), and Toder (2024).

The overview presented in table 2 highlights the crucial role of detailed micro-level data for conducting advanced tax analyses across the identified research areas. At the same time, it demonstrates that the scope of required data extends beyond standard statistical aggregates and encompasses complex, often interconnected datasets on taxpayers and their economic activities.

4. Models of Access to Administrative Tax Data for Research

This section examines the scope and conditions under which access to administrative tax data is granted for research purposes in five countries: Finland, France, Germany, the United Kingdom, and the United States. Based on this analysis, the key similarities and differences between two models of data access are identified:

- 1) the restricted access model (Germany, the United Kingdom, and the United States), and
- 2) the broad access model (Finland and France).

4.1. Common features of both models

A feature common to both models is that only anonymized data are made available. This reflects the widespread application of tax secrecy rules to tax data. Information collected by tax administrations from taxpayers – such as data from tax returns, filings, audits, or financial documentation – is legally protected and, as a rule, cannot be disclosed to unauthorized individuals or institutions. This is intended to safeguard taxpayers' privacy and the confidentiality of economic information, which is essential for the secure functioning of economic activity.

Thus, the provision of access to tax data represents a compromise between data security considerations and the recognized value of research based on such data. The motivations of tax authorities across the analyzed countries are broadly similar.

In the United States, access to tax return data is justified as a way of facilitating research that generates new insights and enhances understanding of the channels through which tax policies affect individuals, businesses, and the economy (Internal Revenue Service, 2024).

In the United Kingdom, tax authorities encourage applicants to propose innovative and practically relevant research projects. The expected outcome of such research is a high-quality report for use by the tax administration, the research community, and the public, with findings suitable for publication in reputable academic outlets or for direct policy use (HM Revenue and Customs, Datalab).

In Germany, the Network for Empirical Tax Research (*Netzwerk für Empirische Steuerforschung*, NeSt) was established in 2023 at the initiative of the Federal Ministry of Finance (Wissenschaftlicher Beirat, 2020). The initiative pursues two main objectives: first, to improve the infrastructure for accessing and using tax administration data, and second, to foster knowledge exchange and collaboration between researchers and public authorities (Baumann, 2024). These efforts are intended to enhance the quality of tax law, for example through research and advisory activities, including the evaluation of tax measures. In the longer term, they are also expected to make national economies more competitive.

Importantly, these objectives are reflected in actions taken at the highest political level. The 2025 coalition agreement between the CDU, CSU, and SPD includes the following statement: *Finally, to strengthen evidence-based policy advice, we aim to develop empirical tax research in collaboration with the Länder into well-established and efficient institutional structures* (cited in Zifonun-Kopp, 2025). It also declares: *We want to make more effective use of the untapped potential contained in numerous research data for innovative ideas. With a Research Data Act, we aim to comprehensively improve and simplify access to research data for public and private research, and introduce research clauses* (cited in Karmann, 2024).

A key initial objective of the NeSt initiative, which conditioned subsequent developments, was to amend the legal framework governing researchers' access to tax data. These changes have already been implemented, and further steps are currently being taken to develop innovative datasets in cooperation between tax administration, academics and statistical offices (Baumann, 2025).

4.2. Differences between the two models

The main differences between the two models relate to the organization of access and the scope of the data made available.

In the restricted access model, researchers can use the data only after submitting an application and completing a formal approval procedure. A central component of this process is the specification of research objectives and the intended use of the data. This includes not only the planned research methods but also the envisaged format in which the results will be presented, for example, whether they will be reported at a specific geographical or sectoral level. Tax authorities and statistical agencies assess whether the proposed presentation of results could violate tax secrecy rules. For instance, when a small number of taxpayers with identifiable characteristics is analyzed, there may be an increased risk of re-identification.

Access to data is typically granted exclusively on-site, within designated secure facilities of tax administrations, where researchers work at dedicated computer terminals. After successful completion of the access procedure, tax administration staff are often involved in extracting and preparing the relevant data from existing databases in a form suitable for research use.

In the broad access model, data can be accessed remotely. While this approach is more convenient for researchers, it also entails greater technical complexity in ensuring protection against unauthorized access (Centre d'Accès Sécurisé aux Données). Moreover, within this model, specialized units increasingly link tax return data with information obtained from other sources. This represents a significant development, enabling the creation of extensive and unique datasets with substantial research potential (Almunia et al., 2019).

Table 3 provides a summary of the key features of the restricted and broad access models discussed in this section. Examples of research topics implemented within these models are presented in table A1 in the appendix.

Table 3.
Summary of Access Models to Administrative Tax Data

Features	Countries				
	U.S.	United Kingdom	Germany	Finland	France
Model	Restricted-access	Restricted-access	Restricted-access	Broad-access	Broad-access
Access	On-site	On-site	On-site	Remote	Remote
Anonymization	Yes	Yes	Yes	Yes	Yes
Calls for research proposals from tax authorities or researchers' own proposals	Mostly calls	Mostly proposals	Both	Mostly proposals	Mostly proposals
Condition of future publication (working paper, peer-reviewed article)	Explicit	Implicit	Implicit	Implicit	Implicit
Specialized units link tax data with other data sources	No	Possible on case-by-case basis	Yes (in progress)	Yes	Yes

Source: Own elaboration based on sources cited in section 4.

4.3. The evolution of the model in Germany

The current model of restricted access to administrative tax data in Germany is evolving dynamically. Although it is presently classified as a restricted access model, the systematic collaboration between tax authorities, statistical institutions, and the academic community suggests that Germany may transition towards a broader access model in the near future.

Until recently, access to tax data for research purposes was possible only sporadically and more as an exception than as a rule. There was growing concern that this situation limited the effective use of extensive administrative databases for enhancing tax policy (Wissenschaftlicher Beirat, 2020; Schneider, 2024). In response, the German Ministry of Finance initiated the NeSt project, which aims to strengthen links between researchers in empirical tax research, official statistics, and tax administration (Netzwerk Empirische Steuerforschung). One indicator of its dynamic development is the creation of several novel datasets. A notable example is the Business Tax Panel (Forschungsdatenzentrum), which includes microdata on personal income tax, corporate income tax, value-added tax, and local business tax (Egloff, 2024; Kristiansen, 2024). In the area of personal income taxation, researchers may also access data from the continuously expanding Taxpayer Panel 2.0 (Koufen, 2024).

5. Recommendations for Poland

In Poland, procedures for making anonymized tax microdata available for research purposes have not yet been developed. This is primarily due to tax secrecy regulations. From a technical perspective, however, the tax administration collects a wide range of data that could potentially be used to better inform tax policymaking.

It is widely acknowledged that administrative data cannot be made publicly available due to confidentiality and security concerns. However, a growing body of research, along with international experience, analyzed in this paper, suggest that it is possible to provide researchers with secure access to anonymized data. Existing practices indicate that such arrangements can successfully reconcile access to detailed micro-level information with the maintenance of high standards of privacy protection, without compromising the confidentiality of individual records.

Thanks to modern IT systems, tax return data are stored in electronic form and are regularly used for producing official statistics. However, the scope of information contained in administrative data is considerably broader than that utilized in official statistics. This implies that their analytical potential remains largely untapped.

This article demonstrates the wide range of issues examined using tax microdata. The majority of these research questions could not be rigorously analyzed without access to data from the tax administration. Information contained in tax returns and audit reports of tax authorities is not available from other sources.

These studies are significant not only from a scientific perspective but also in terms of their practical application. They enhance our understanding of the economic

effects of taxation on the behavior of individuals and firms. At the same time, they help to improve the functioning of tax administration and tax collection, with far-reaching implications for the overall performance of the state.

The lack of evidence for Poland is particularly concerning, as the institutional design and enforcement practices of the Polish tax system may generate taxpayers' responses that differ from those observed in other countries. In the absence of country-specific empirical evidence, it is difficult to assess whether and to what extent tax thresholds and reporting requirements distort taxpayers' behavior, investment and savings decisions, or reporting practices in the Polish context. This gap also constrains policymakers' ability to design effective tax regulations based on robust empirical evidence, rather than relying on assumptions derived from foreign institutional settings.

The development of the tax data access system in Germany may be seen as a source of inspiration for Poland. Until recently, access to such data in Germany was exceptional and unsystematic. Growing awareness of the untapped potential of administrative data—particularly in the context of making tax policy more effective and increasing the country's international competitiveness—has led to the adoption of strategic measures, including announced reforms under the Research Data Act.

Awareness of the importance of data-driven empirical tax research in Poland is gradually increasing. At the beginning of 2025, the first round of consultations was held between the Ministry of Finance and representatives of the academic community on access to data on Polish taxpayers. While this initiative represents a step in the right direction, it remains only an initial effort and will require further, sustained development.

Research based on tax data provides essential insights for the development of well-informed and effective tax policy—an objective that is also worth pursuing in Poland. In the context of rapidly expanding capabilities for collecting and processing large datasets, failing to harness this potential would constitute a significant missed opportunity.

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Appendix

Table A1.
Example Research Topics Based on Administrative Tax Data in the Analysed Countries

Country	Example research topics
United States of America	– Taxpayers' responses to policy changes and tax incentives – Use of AI, extensive data and advanced analytical approaches to narrow the tax gap and improve tax compliance – Behavioural responses to taxation
United Kingdom	– Efficiency of tax administration – Strategies to curb tax avoidance and tax evasion – Price and behavioural effects – Effects of tax incentives on company performance and capital structure – Effects of property taxes on reported property value – VAT pass-through – Book-tax differences
Germany	– How does simplification increase firms' compliance with VAT? Evidence from the cross-border e-commerce sector – Effectiveness of the automatic exchange of tax information under the common reporting standard – Tax avoidance by European multinationals – How do various tax policy measures impact the financial well-being of households?
Finland	Compliance costs and tax incentives

Source: Own elaboration based on country sources cited in Section 4.