

## Methodological notes

1. Data concerning **gross domestic product and gross value added** as well as components of its distribution are compiled according to the principles of the “European System of National and Regional Accounts in the European Union (ESA 2010)” introduced on 1 September 2014 by the European Parliament and the Council (EU) Regulation No. 549/2013 of 21 May 2013, which replaced binding up to 31 August 2014 the “European System of National and Regional Accounts (ESA 1995)”.  
Gross domestic product illustrates the final result of the activity of all entities of the national economy. The basic component of gross domestic product, in regard to its generation is the sum of gross value added of all sections (according to NACE Rev. 2) of the national economy, increased by taxes on products less subsidies on products.  
Gross value added is the difference between gross output and intermediate consumption.  
Gross output and gross value added are presented in basic prices, and intermediate consumption – at purchasers’ prices.  
Estimates of the components of distribution of GDP are compiled separately for: final consumption expenditure which includes private consumption expenditure (consumption expenditure of households sector and consumption expenditure of non-profit institutions serving households) and public consumption expenditure of the general government sector as well as gross capital formation (gross fixed capital formation, changes in inventories and changes in valuables).  
The final work of the estimation of GDP is to achieve the consistency from the generation of GDP and the estimates of the components of distribution, including the net exports.  
Impact scale is an analytical tool used in defining the impact of each category of gross domestic product on its real change from both sides: generation and distribution.  
Data for GDP and its elements are presented seasonally unadjusted and adjusted. Seasonal adjustment is carried out with use of the direct method, i.e. separately for each variable.
2. **Data on population** was prepared:
  - a) for the years 2010-2019 on the basis of the National Population and Housing Census as of 31 March 2011;
  - b) since 2020 on the basis of the National Population and Housing Census as of 31 March 2021;All estimates of the size and structure of population are based on the data as follows current reporting data on vital statistics, population migration and the formal changes in the administrative division of the country, which are reflected in Regulation of Council of Ministers on establishing the boundaries of certain gminas and cities and granting city status to certain cities.  
Data on size and structure of population was prepared according to the national definition of residence. The definition does not include people who have come from abroad for temporary stay, while include permanent Polish residents staying temporarily abroad (regardless of the duration of their absence).  
Births and deaths (including infant deaths) – are calculated according to the definition of infant birth and death – recommended by the World Health Organization (WHO).
3. **Data on employed persons** include those employed on a full and part-time basis in the main place of work.  
Employed persons include:
  - a) persons employed on the basis of a labour contract;
  - b) owners and co-owners of units engaged in economic activities including contributing family members;
  - c) outworkers;
  - d) agents;
  - e) members of agricultural production cooperatives.
  - f) clergy fulfilling priestly obligationsData presented do not include private farms in agriculture or employees of budget entities conducting activity within the scope of national defense and public safety.
4. **Data on the average paid employment** include persons employed on the basis of an employment relationship, working full-time and part-time, converted into full-time equivalent employees. The data do not include the average paid employment on individual farms in agriculture and in budgetary units conducting activities within the scope of national defence and public safety.
5. From 1 June 2025, **registered unemployment data** on persons registered with powiat labour offices are presented in accordance with the Act of 20 March 2025 on the Labour Market and Employment Services (Journal of Laws 2025, item 620). Until 31 May 2025, the legal basis was the Act of 20 April 2004 on Employment Promotion and Labour Market Institutions (Journal of Laws 2025, item 214). As of 12 March 2022 (with effect from 24 February 2022) the Act on Assistance to Citizens of Ukraine in Connection with the Armed Conflict on the Territory of that Country (Journal of Laws 2025, item 337 as amended) came into force, which allows registration in powiat labour offices of Ukrainian citizens aged 18 and over as unemployed persons or job seekers.

The number of unemployed persons does not include persons undergoing, inter alia, training, traineeship, socially useful work and persons referred to employment agencies under the commissioning of activation measures.

An unemployed graduate is defined as a person registered as unemployed up to 12 months from the date of graduation from school, vocational courses of at least 24 months' duration or the acquisition of a qualification to pursue an occupation as a person with a disability (confirmed by a diploma, certificate or other document). Until 31 May 2025, in accordance with the Act of 20 April 2004 on Employment Promotion and Labour Market Institutions (Journal of Laws 2025, item 214), unemployed persons in a special situation in the labour market are those who are entitled to priority for referral to participation in special programmes and who, in accordance with the Act on Employment Promotion and Labour Market Institutions, meet at least one of the criteria:

- a) are unemployed persons under 30 years of age,
- b) are long-term unemployed persons,
- c) are unemployed persons over 50 years of age,
- d) are unemployed persons receiving social assistance benefits,
- e) are unemployed persons with at least one child under 6 years of age or at least one child with a disability under 18 years of age,

f. are unemployed persons with disabilities.

From 1 June 2025, according to the Act of 20 March 2025 on the Labour Market and Employment Services (Journal of Laws 2025, item 620), the above categories of persons are not referred to as unemployed persons in a special situation in the labour market. Long-term unemployed persons are those who have remained in the register of a powiat labour office for a total of more than 12 months in the last two years, excluding periods of traineeship. The registered unemployment rate was calculated as the ratio of the number of registered unemployed persons to the civilian economically active population, i.e. excluding employees of budgetary units conducting activity within the scope of national defence and public safety. Data on the registered unemployment rate from December 2020 to November 2022 are given including persons employed on private farms in agriculture (who are a component of the civilian economically active population) estimated – based on the results of the Agricultural Census 2020. These data are not fully comparable with earlier periods. From December 2022 onwards, data on employed persons are from administrative data sources.

A job offer (a job vacancy and a place of occupational activation) means the notification by an employer to a powiat labour office of:

- a) at least one vacant paid-employment job or an offer of other paid work,
- b) a place of occupational activation accepted for realisation, such as a traineeship, socially useful work.

From 1 June 2025, data on job offers are not fully comparable with earlier periods due to methodological changes resulting from the entry into force of the Act of 20 March 2025 on the Labour Market and Employment Services (Journal of Laws 2025, item 620), in particular the abandonment of the labour market test.

6. Data on the **economic activity of the population**, are compiled on the basis of Labour Force Survey (LFS), which is conducted quarterly using continuous observation method (a sliding survey week). The survey includes the members of randomly selected households excluding persons staying outside the households, i.e. abroad or living in institutional households, for 12 months or longer. The LFS data on age are presented in completed years.

The results of the survey since the fourth quarter of 2023 have been generalized based on the resident population balances compiled on the basis of the National Census 2021.

Economically active population includes all persons who are considered as employed or unemployed.

Since the first quarter of 2021, there have been introduced methodological changes in the LFS resulting from the implementation of the framework regulation for social statistics, i.e. Regulation (EU) 2019/1700 of the European Parliament and of the Council of 10 October 2019 and its implementing acts.

The changes concern mainly:

- the subjective range – the core part of the survey covers persons aged 15-89 years (until the fourth quarter of 2020, they were persons aged 15 years and more), for other household members, i.e. persons aged below 15 years and over 89 years, there is only collected information regarding the general characteristic of a household,
- definition and the way of specifying particular populations of persons on the labour market – employed, unemployed and economically inactive persons (i.e. in the wording and the order of asking questions),
- the objective range of the survey (partial exchange of the variables).

Therefore, the LFS data since the first quarter of 2021 must not be compared with previous periods (with the exception of recalculated data).

Among the employed persons are included all persons aged 15-89 years who during the reference week:

- a) performed for at least one hour any work generating pay or income, i.e. were employed in a public company/institution or by a private employer, worked on their own (or leased) agricultural farm, or conducted their own economic activity outside agriculture, assisted (without pay) in work on family agricultural farm or in conducting family economic activity outside agriculture;
- b) had work but did not perform it:
  - due to sickness, vacation, parenthood related leave (maternity leave, childcare leave, paternity leave or parental leave), working time arrangement (work system or compensation for overtime hours), training related to the performed work,
  - due to a seasonal nature of work if they continue to regularly perform tasks and duties for the job or business off-season (excluding fulfilment of legal or administrative obligations),
  - for other reasons if the break in employment does not exceed 3 months.

**Employed persons** – in accordance with the international standards – also include apprentices who entered into occupational training or occupational preparation contract with a private or public employer if they received remuneration.

The following persons are not included among the employed: voluntary workers or trainees not receiving any pay, persons employed in private agriculture (on farms owned by natural persons) who produce agricultural products exclusively or mainly for their own use.

Breakdown into full-time and part-time employed persons was made on the basis of a declaration of the surveyed person in reference to the main job.

The classification of the status in employment has been based on the International Classification of Status in Employment (ICSE-93). It specifies the following categories of the employed:

- a) a self-employed person – a person who conducts his/her own economic activity, of which:
  - employer – a person who conducts his/her own economic activity and employs at least one employee,
  - self-employed person without employees – a person who conducts his/her own economic activity and does not employ any employees;
- b) an employee – a person employed in a public entity or by a private employer (on the base of employment contract or civil law contract); among this category there are also included persons performing outwork or apprentices with whom employers or natural persons signed a contract for occupational training or training for a particular job if they receive any pay;
- c) a contributing family member – a person who contribute to the conduction of family business without any contractual pay.

Among self-employed persons are also included agents in all agency systems.

The unemployed are persons aged 15–74, who simultaneously meet the three conditions:

- a) in the reference week were not employed (as defined above);
- b) were actively looking for work, i.e. had carried out activities in the four-week period ending with the reference week to seek paid employment;
- c) were ready available to take up work within two weeks from the end of the reference week.

Persons who were not seeking work because they had already found a job and were waiting to start it within a period of no longer than 3 months and were ready to take it up, are also included in the category of the unemployed.

**Economically inactive population**, i.e. the population staying outside the labour force, are all persons aged 15-89 years who were not classified as employed or unemployed persons, i.e. persons who in the reference week:

- a) did not work, neither had a job nor were seeking work;
- b) did not work, were seeking a job, albeit not in an active way or were actively seeking work but were not ready (available) to start work within the two weeks following the reference week;
- c) neither worked nor were seeking work, as they had already found a job and were waiting to start work during the period:
  - longer than 3 months,
  - up to 3 months, albeit they were not available for this work.

The total activity rate is calculated as the share of the economically active persons in population aged 15-89 years.

The total employment rate is calculated as the share of the employed persons in population aged 15-89 years.

The share of the total unemployed persons in the number of population is calculated as the percentage of unemployed persons in the number of population aged 15-89 years.

The total unemployment rate is calculated as the share of the unemployed persons in the number of the economically active persons (aged 15-89 years).

When determining the partial indicators, analogous groupings in the numerator and denominator were taken into account (e.g. sex, place of residence, age groups or level of education).

7. The components of **wages and salaries** are personal wages and salaries, payments from profit and balance surplus in cooperatives, additional annual wages and salaries for employees of budget sphere entities, impersonal wages and salaries, commission and agent payments, fees. Data concerning quarterly periods do not include unemployment benefits, agency and commission wages and salaries as well as fees.
8. Average monthly nominal wage and salary per employee are computed assuming the following:
  - a) personal wages and salaries, excluding wages and salaries of outworkers and apprentices as well as persons employed abroad;
  - b) payments from a share in profit or in the balance surplus of cooperatives;
  - c) additional annual wages and salaries for employees of budget sphere entities;
  - d) fees paid to selected groups of employees for performing work in accordance with labour contract.
9. Data on wages and salaries and average monthly wages and salaries are presented in gross terms.
10. Indices of average monthly real gross wage and salary were calculated as the quotient of the index of average monthly gross nominal wage and salary and the price index of consumer goods and services for households of employees.
11. Information regarding retirement and other pension benefits (excluding farmers) concerns benefits which are paid in regard to non-agricultural social security system by the:
  - a) Social Insurance Institution – from the source of the Social Insurance Fund, the state budget (within the scope of the appropriated allocations of the state budget as well as since 2007 from the separate division of the state budgeted expenditures) and from the sources gathered in the open pension funds – OFE (in the period from 1 January 2009 to 30 June 2014);
  - b) Ministry of National Defence, in regard to benefits for former professional soldiers and members of their families – from the source of the Ministry of National Defence;
  - c) Ministry of the Interior and Administration, in regard to benefits for former functionaries of public safety and members of their families – from the source of the Ministry of the Interior and Administration;
  - d) Ministry of Justice, in regard to benefits for former functionaries of Penitentiary Staff and members of their families – from the source of the Ministry of Justice.

Information regarding retirement and other pension benefits for farmers concerns benefits which are paid by the Agricultural Social Insurance Fund from the source of the Pension Fund and by the state budget (within the scope of the appropriated allocations as well as since 2007 from the separate division of the state budget expenditures) and also from the source which are paid in regard to non-agricultural security system, in case of farmers who are authorized to receive benefits from those sources simultaneously. From March 1, 2019, only for ASIF retirement and other pension benefits include parental supplementary benefits (Mom 4 plus).

Retirement and other pension benefits systems do not provide for the payments of retirement pays and pensions arising out of international agreements. Retirement and other pension benefits include the amount of benefits due (current and compensatory), taking into account since 2007 the deductions, among others, in respect of achieving revenue from work.

The average monthly real gross retirement and other pension indicators were computed as a ratio of a growth index of average monthly nominal gross retirement and other pension and the price index of consumer goods and services for households of retirees and pensioners (excluding own consumption).

12. Allowances include the payments of sick, maternity, care, compensatory, funeral and rehabilitation benefits as well as one-off accident compensations (in case of farmers do not include the care, compensatory and rehabilitation benefits).

Social pension is designated to adult incapable for work due to impairment of the body functions that occurred:

- a) before the age of 18,
- b) during the school or tertiary school education before the age of 25,
- c) during doctorate studies or scientific post-graduate studies.

Since 1 October 2003 it has been designated to persons authorized on the basis of the Law on Social Pension dated 27 June 2003 (Journal of Laws No. 135, item 1268) and is financed from the state budget.

13. The basic source of information regarding **the living conditions of the population**, i.e., the level and structure of available income, expenditures, consumption as well as the furnishing of households with durable goods

is a sample survey of household budgets. The survey included all households within randomly selected dwellings living in the country (of which the households of foreign citizens with permanent or long-lasting residence in Poland and using Polish), representing socio-economic groups of the population, i.e., households of: employees, farmers, self-employed, retirees and pensioners as well as households maintained from non-earned sources (other than retirement pay and pensions). The survey does not include persons living in institutional households as well as households of members of the diplomatic corps of the foreign countries. In order to maintain the relation between the structure of the surveyed population and the socio-demographic structure of the total population, data since 2021 obtained from the household budgeted survey are weighted with the structure of households by number of persons and class of locality coming from National Population and Housing Census 2021. Therefore, data for 2021 differ from previously published, overweighed on the basis of the National Population and Housing Census 2011.

14. **Available income** includes current monetary and non-monetary income (including the value of own consumption, i.e. consumer goods and services acquired for household needs from self-employed agricultural or non-agricultural economic activity as well as the value of goods and services received free of charge), excluding prepayments on personal income tax paid (with income from hired labour, social benefits – from social security benefits and from other social benefits), excluding contributions to obligatory social security (retirement, pension and illness) paid by the insured employee as well as excluding taxes paid by self-employed persons.
15. **Expenditures** include expenditures on consumer goods and services as well as other expenditures. Expenditures on consumer goods and services are designated for meeting household needs. They include expenditures on goods and services purchased for cash, with the use of cash or a credit card and on credit, the value of articles received free of charge as well as the value of own consumption. Consumer goods include non-durable goods (e.g., food, beverages, pharmaceutical products), semi-durable goods (e.g., clothing, books, toys) and durable goods (e.g., cars, washing machines, refrigerators, television sets). Other expenditures include, i.a.: amounts transferred to other households and non-commercial institutions, including gifts; boarding costs of youth and students studying away from home; private alimony; some taxes, e.g.: on real estate; inheritance and donations, income from property as well as renting and selling real estate; monetary losses.
16. **Consumption of foodstuffs** (in terms of quantity) in households include articles purchased for cash with the use of cash or a credit card and on credit, received free of charge as well as taken from a private farm in agriculture or from conducted self-employed economic activity (own consumption); excluding consumption in catering establishments.
17. Data presented in the table "**Money**" results from the aggregation of selected items from the compilation "Broad money M3 and counterparts" according to methodology adjusted to the standards binding in the member countries of European System of Central Banks. National Bank of Poland (NBP), presents monetary aggregates on the data received from monetary financial institutions (MFIs) sector which comprises the central bank – National Bank of Poland (NBP) and other monetary financial institutions (MFIs), i.e: banks operating in Poland, branches of credit institutions having their registered office in Poland, branches of foreign banks and cooperative savings and credit unions.
18. The M1 money supply comprises:
  - a) currency in circulation (excluding bank vault cash);
  - b) zloty and foreign currency deposits and other current liabilities (including overnight deposits and deposits with-out an agreed term) of households, other financial institutions, non-financial corporations, non-profit institutions serving households, local government, social security funds.
19. The M2 money supply comprises:
  - a) currency in circulation (excluding bank vault cash);
  - b) zloty and foreign currency deposits and other liabilities of households, other financial institutions, non-financial corporations, non-profit institutions serving households, local government, social security funds:
    - current liabilities (overnight deposits and deposits without an agreed term),
    - term with agreed maturity up to 2 years.
20. The M3 money supply comprises:
  - a) currency in circulation (excluding bank vault cash);
  - b) zloty and foreign currency deposits and other liabilities of monetary financial institutions to households, other financial institutions, non-financial corporations, non-profit institutions serving households, local government, social security funds:
    - current liabilities (overnight deposits and deposits without an agreed term),

- term with agreed maturity up to 2 years.
- c) other components of M3, i.e. debt securities including up to 2 years, issued by monetary financial institutions and held by entities other than MIFs as well as liabilities of monetary financial institutions related to repurchase agreements and also in money market fund units (until 2011).
21. Domestic assets, net include claims from households, other financial institutions, non-financial corporations, non-profit institutions serving households, local government, social security funds, which comprise credits and loans, purchased debts, claims arising from the performance of guarantees and endorsements, banks claims on securities purchased within repurchase agreements, shares and other equity interests and others;
22. Foreign assets, net constitute the difference between total monetary financial institutions sector receivables from non-residents and total liabilities towards non-residents, excluding capital (basic and supplementary own funds) deposited by foreign entities in Polish monetary financial institutions (MFIs).
23. Indirect taxes cover: value added tax (introduced since 5 July 1993, in agriculture – since 4 September 2000), excise tax (introduced since 5 July 1993) and gambling and betting tax (introduced since 10 December 1992).
24. Expenditure from the state budget in the range social security includes grants among others to: the Social Insurance Fund, the Pension Fund, the Bridging Pension Fund, the Prevention and Rehabilitation Fund, as well as benefits for natural person.
25. Data are presented in accordance with the International Monetary Fund methodology valid since 2001. Statement of sources and uses of cash the central government are presented on cash basis, after consolidation of internal transfers. The information is important for assessing the liquidity of the central government and shows the total amount of cash generated or absorbed by government operations. Cash surplus or deficit equals net cash inflow from operating activities minus the net cash outflow from investments in non-financial assets. Net change in stock of cash is defined as cash surplus or deficit plus the net cash inflow from financing activities. It is the sum of the net cash received from current operations, transactions in non-financial assets, and transactions involving financial assets and liabilities other than cash itself.
26. Public debt is understood as the nominal indebtedness of units of the public finance sector established after elimination cash flows between units belonging to that sector. The public debt consists of the following liabilities of the public finance sector under the following:
- a) issued debt securities;
  - b) drawn credits and loans;
  - c) accepted deposits;
  - d) matured payables.
- Public debt includes:
- a) the government sub-sector debt, i.e.:
    - the State Treasury,
    - other debt (debt of other institutions belonging to the government sub-sector);
  - b) the local-government sub-sector debt;
  - c) the social security sub-sector debt.
27. Debt of the State Treasury is understood as the nominal indebtedness of the State Treasury. The data on the State Treasury debt divided into domestic and foreign debt are presented according to residency criterion. Debt according to residency criterion takes into consideration the unit (resident or non-resident), which is a creditor. The term resident refers to individuals, companies and any other institutions who reside in Poland, including representative offices, branches or companies set up by non-residents.
28. Data on **financial results of enterprises** are adjusted to the Accounting Act dated 29 September 1994 (uniform text Journal of Laws 2026 item 522, with later amendments).
29. Total revenues include:
- a) net revenues from sale of products and goods (sales revenues) include domestic and export sales of products (finished, semi-finished and services) manufactured by the unit together with packaging, equipment and third party services if invoiced along with products to customers, sales of goods i.e. tangible current assets purchased for resale in the same condition as received and products manufactured by the unit if they are sold in a chain of own stores along with the third-party goods, as well as amounts due for goods sold regardless whether or not they have been paid;
  - b) other operating revenues are revenues indirectly related to the unit's operating activities, in particular: profit from the disposal of non-financial fixed assets (fixed assets, fixed assets under construction, intangible

- assets, real estate investments and rights), assets (cash) obtained free of charge (including donations), damages, reversed provision, adjustments of write-offs revaluing non-financial assets, revenues from social welfare activities, income from rent or lease of fixed assets or investments in real estate and rights, extraordinary revenues; in other operating revenues, revenues from the sale of materials are also reported;
- c) financial revenues are for example amounts due for dividends and shares in profit, interest from the loans granted, interest on term deposits, default interest, profit on disposal of investment (sale), reduction of revaluation write-offs of investment values in relation to the total or partial termination of causes resulting in permanent loss of their value, positive surplus exchange differences.
30. Total costs include:
- a) costs of products and goods sold include cost of products sold (i.e. basic operational costs decreased by the costs of generating benefits for the need of the unit and corrected by change in stock products) and value of goods sold according to procurement or purchase prices;
  - b) other operating costs are costs indirectly related to the unit's operating activity, in particular: loss on disposal of non-financial fixed assets and fixed assets under construction, depreciation of leased or rented fixed assets, unplanned depreciation (impairment charges), penalties, fines, damages, receivables written off partially or fully as a result of bankruptcy, composition or restructuring proceeding, provisions created for certain or highly probable future liabilities (loss on economic transactions in progress), write offs revaluing non-financial assets, costs of maintaining social facilities, donations or free of charge transferred fixed assets, extraordinary costs; in other operating costs, the value of materials sold is also reported;
  - c) financial costs are for example interest on bank credits and loans, interest and discount on bonds issued by the unit, default interest, loss on disposal of investments, revaluation write-offs of investment values, negative surplus exchange differences.
31. Net revenues from sale and costs of products and goods sold which have an influence on the financial result are expressed in actual sales prices, taking into account discounts, rebates and reductions, excluding the value added tax (VAT).
32. Financial results:
- a) financial result from the sale of products and goods is the difference between the net revenues from sale of products, goods and materials and the costs incurred to obtain them (the costs of products and goods sold);
  - b) financial result from other operating activity is the difference between the other operating revenues and the other operating costs. From 2002 the item comprised part of extraordinary events related to operating activity and from 2016 all kind of extraordinary events related to operating activity;
  - c) financial result from operating activity is the difference between total operating revenues and total operating costs;
  - d) result on financial activity is the difference between the financial revenues and the financial costs;
  - e) gross financial result is calculated as the difference of total revenues and total costs – in case of surplus of total costs over total revenues, the financial result is recorded with the sign (-);
  - f) net financial result is a gross financial result reduced by obligatory encumbrances. Obligatory encumbrances on gross financial result include corporate income tax and other payments under separate regulations. The income tax affecting the financial result includes current and deferred part. The deferred part is the difference between deferred income tax provisions and deferred income tax assets (due to temporary differences between gross financial result and taxable base, resulting from differences in the time of recognition of revenue and cost in accordance with accounting regulations and tax provisions) as of the end and beginning of the reporting period.
33. Current assets and liabilities:
- a) current assets are part of unit-controlled property resources used in operating activities of a reliably determined fair value, arising from past events that will provide the unit with economic benefits in the future. They include stocks (current tangible assets) and short-term: receivables, investments and prepayments and accruals;
  - b) stocks are tangible current assets, which include: materials – raw materials, primary and auxiliary materials, semi-finished third-party products, packaging, spare parts and waste; finished products – final articles, performed services, completed works, including construction and assembly works, research and development works, design works, geodetic and cartographic works, etc.; semi-finished products and work in progress – unfinished production, i.e. production (services, including construction works)

in progress and semi-finished products of own production; goods for resale – tangible current assets acquired for resale in unchanged form; advances for deliveries;

- c) short-term receivables cover total receivables from deliveries and services (regardless of their payment date) and the whole or part of other receivables not included in financial assets that become due within 12 months from the balance sheet date;
- d) short-term investments cover short-term (current) financial assets, in particular shares, other securities, loans granted, other short-term financial assets, cash and other monetary assets; and other short-term investments;
- e) short-term prepayments and accruals include deferred costs and deferred revenues to be settled within 12 months from the balance sheet date, as an equivalent of revenues that are not yet receivables as of the balance sheet date from the legal point of view;
- f) liabilities and provisions for liabilities are obligations resulting from past events to provide benefits of a reliably determined value that will result in usage of the entity's existing or future assets of the unit. They include provisions for liabilities, long-term liabilities, short-term liabilities and prepayments and accruals;
- g) short-term liabilities (excluding special funds) include all liabilities from deliveries and services and all or part of other liabilities due within 12 months after the balance sheet date;
- h) long-term liabilities other than liabilities from deliveries and services, include liabilities which become due fully or partially more than 12 months after the balance sheet date.

34. Indicators:

- a) gross sales profitability indicator is the relation of the financial result from the sale of products and goods to the net revenues from the sale of products and goods;
- b) gross turnover profitability indicator is the relation of gross financial result to total revenues;
- c) net turnover profitability indicator is the relation of net financial result to the total revenues;
- d) cost level indicator is the relation of total costs to total revenues;
- e) first degree financial liquidity indicator is the relation of short-term investments to short-term liabilities (excluding special funds);
- f) second degree financial liquidity indicator is the relation of short-term investments and short-term receivables to short-term liabilities (excluding special funds).

35. The subject of the price survey, in the field of sold production of industry, construction and assembly production and the transportation, storage and telecommunication services are basic prices, i.e. amounts of money received by a producer from a buyer for unit of product (good and service), decreased by the taxes on the product as well as by applicable rebates and deductions and increased by subsidies received for the product.

**Price indices of:**

- a) sold production of industry (i.e. mining and quarrying, manufacturing, electricity, gas, steam and air conditioning supply and also water supply; sewerage, waste management and remediation activities) are calculated on the basis of a monthly survey on prices of products and services actually received by specifically selected economic units, included in the above mentioned sections. The survey covers about 3,2 thousand units, in which the number of employed persons exceeds 9 persons;

With the aim of obtaining price indices for each type of activity, the following calculations are made in turn:

- price indices on the base – previous month=100:
  - at enterprise level – as weighted averages of individual price indices of representative items in using, as their weight system, the value of their sale in the surveyed month,
  - at group, division and section level – as averages of price indices of aggregates at lower levels weighted by the full value of their sale in the surveyed month,
- price indices on other bases – as averages of price indices of aggregates at lower levels weighted by the value of their sale from the base year (currently 2021), which is updated monthly by the price and sale structure changes, occurring in subsequent months of a year, to which the price indices refer.

The price indices illustrate the index of prices resulting from actually introduced price changes and changes in the commodity structure of sales and structure the of customers.

Price indices of sold production of industry has been divided into the Main Industrial Groupings, i.e. intermediate goods, capital goods, durable and non-durable consumer goods as well as energy, according to the Annex II of Commission implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications

and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics.

- b) construction and assembly production are calculated on the basis of a monthly survey of prices of works realized by specifically selected economic units, classified in "Construction" section, i.e. by about 480 construction enterprises, in which the number of employed persons exceeds 9 persons. Price indices calculation is analogous to the one described in item 35);
- c) transportation, storage and telecommunication services are calculated on the basis of a quarterly survey of prices of services representatives (about 2,1 thous. quarterly) rendered by, purposively selected, economic entities (about 500 quarterly), in which the number of employees amounts to 10 and more persons, with primary or secondary activity in the field of land transport and transport via pipelines, water transport, air transport, warehousing and support activities for transportation, postal and courier activities and telecommunications.

Price indices at the economic entity level are calculated as geometric means of price indices for representative items. Price indices for higher aggregation levels are calculated with the use of the Laspeyres formula i.e. as weighted averages of price indices for aggregates at lower aggregation levels. The weighting system for calculation of the aggregated price indices is based on the turnover generated in the base year and it is changed once every five years. Starting from the data for January 2015, price indices for transport, storage and telecommunications services are calculated using a weighting system based on turnover in 2015, , and starting with data for the first quarter of 2021, these indicators are calculated using a weighting system based on turnover realized in the base year of 2021.

36. Price indices of residential premises reflect changes in prices on residential premises market. They are based on data concerning dwellings in blocks of flats purchased by households. They are compiled using stratification method, that consists in dividing transactions into possibly homogeneous groups. Stratification is based on market segment (new/existing premises), premises location and size. An elementary-level index is computed for each strata as a quotient of the average price in the current period and the average price in the base period. Indices for higher aggregation levels are calculated using a Laspeyres' formula with a weight system from the previous year. The data source for information on transaction prices of residential premises are Registers of Real Estate Prices, kept by powiat starosta offices and mayors of cities with powiat status, and using the data derived from notarial deeds. On the new premises market newly built properties are sold by developers or housing cooperatives, in turn, on the existing premises market – used properties are sold by previous users (natural or legal persons).

Data are compiled in accordance with Commission Regulation (EU) no 2020/1148 of 31 July 2020 laying down the methodological and technical specifications in accordance with Regulation (EU) 2016/792 of the European Parliament and of the Council as regards harmonised indices of consumer prices and the house price index.

37. Price indices of investment outlays are obtained on the basis of price indices of expenditures for fixed assets, (i.e. buildings and structures of domestic and imported purchases of machinery, technical equipment tools and means of transport and price indices of other outlays) and other outlays which calculations exclude value of interest on credits and investment loans for the investment realization period.
38. Price indices of consumer goods and services was based on prices observation of representatives of consumer goods and services (about 1500 items ).

The consumer price indices have been calculated applying the system based on the structure of expenditure (excluding own consumption) of particular groups of households on purchasing consumer goods and services from the year preceding the one under the survey, derived from the households budget survey. The grouping of consumer goods and services is presented on the basis of the European Classification of Individual Consumption by Purpose (ECOICOP): until 2025 ECOICOP v1 (12 divisions),  
- since 2026 ECOICOP v2, which is aligned with the UN COICOP 2018 classification (13 divisions).

The sources of information on retail prices of goods and services are the following:

- a) quotations conducted by price collectors in selected sales outlets, in selected price survey regions (207);
  - b) price lists, regulations and decisions applicable as the uniform prices ruling throughout the country or its part;
  - c) collected prices of goods and services purchased online,
  - d) data sets from the information systems of data providers operating in the country
39. Transaction price indices of exports and imports calculated on the basis of observations of prices of selected commodities on the lowest CN level, using data regarding external trade turnover (imports – cif, exports – fob).

Source of data – a custom declaration and INTRASTAT declaration. "Terms of trade" shows the relation of changes in prices of exported commodities to changes in the prices of imported commodities.

40. Data on procurement prices concern prices paid by economic entities purchasing agricultural products directly from their producers. Average prices were calculated as a quotient of value (without value added tax – VAT) and quantity of each agricultural product – see general notes on page 209, item 8. c).
41. The information on prices of agricultural products and livestock received by farmers on marketplaces comes from price quotations of agricultural products, provided by a network of interviewers collecting it on selected marketplaces. Average monthly prices were calculated as arithmetic mean of quotations from the entire country and from voivodships.
42. **Investment outlays** are financial or material expenditures, aimed at creating new fixed assets or improving (rebuilding, enlargement, reconstruction or modernization) existing fixed capital items, as well as outlays on so called initial equipment for the investment.  
Investment outlays are divided into outlays on fixed assets and other outlays.  
Outlays on fixed assets include expenditures on:
  - a) buildings and structures (include buildings and premises as well as civil and water engineering structures), including, among others, construction and assembly works, design- cost- estimate documentations;
  - b) machinery, technical equipment and tools (including instruments, moveables and equipment);
  - c) transport equipment;
  - d) others, i.e. irrigation and drainage, land quality improvements as well as livestock (basic herd) and long-term plantings, interests on investment credits and loans for the period of investment implementation.Other outlays are expenditures on so-called initial equipment for the investment and other costs related to the implementation of the investment. Those outlays do not increase the value of fixed assets.
43. **Data on dwellings** are presented by forms of construction:
  - private – realised by natural persons, foundations, churches and religious associations, intended for the own use of the investor;
  - for sale or rent – realised in order to achieve a profit by various investors.Moreover, the following forms of construction are included in the "others" group:
  - cooperative – realised by housing cooperatives, designated for persons being members of these cooperatives; if all dwellings in a building are constructed for sale or rent for people who are not members of a cooperative, such dwellings should be included into construction designated for sale or rent;
  - municipal construction – primarily with a social or intervention character, realised entirely with gmina funds for the residential needs of low income households;
  - public building society – realised by public building societies or social housing initiatives (operating on a non-profit basis) utilizing credit from the state bank BGK;
  - company construction – realised by companies (of the public or private sector) designated for meeting the residential needs of the employees of these companies.
44. Presented data concern entities of the national economy recorded in the REGON register and include legal persons, organizational entities without legal personality and natural persons conducting economic activity, classified into particular NACE Rev. 2 sections according to the predominant kind of activity.  
The National Official Business Register, hereinafter referred to as REGON, is an administrative register held by the President of the Statistics Poland.  
The rules for running the register are defined by the Law on Official Statistics, dated 29 June 1995 (Journal of Laws 2023 item 773, with later amendments) and the provisions of the decree of the Council of Ministers of 30 November 2015 (Journal of Laws item 2009, with later amendments).  
The basic function of the REGON register is identification of entities of the national economy, which is accomplished by assigning to them unique identification numbers.
45. **Data regarding farm animal stocks** were given on the basis of surveys of pig stocks and production of pigs for slaughter, and for cattle based on administrative data from the Animal Identification and Registration System -The Agency for Restructuring and Modernization of Agriculture. The information is presented by production and utility groups.  
Since 2019 the surveys of pig stocks is conducted also twice a year – as of June and December.
46. **Industrial new orders** indicator serves to assess future production and shows development of demand for industrial products and services in selected divisions of the "Manufacturing" section (divisions no. 13, 14, 17, 20, 21, 24–30) according to the NACE 2007. Industrial new orders are defined as the value of contracts (excluding VAT), linking a producer and a third party in respect of supply of products and services.
47. **Data on the value of sold production of industry** (i.e. of mining and quarrying, manufacturing, electricity, gas, steam and air conditioning supply and also water supply; sewerage, waste management and remediation activities)

and construction and sale of construction and assembly production are presented excluding VAT and the excise tax, but including the value of subsidies on products and services, in so-called basic prices.

The value of sales construction and assembly production, expressed in basic prices, is equal to the value expressed in producer's prices due to the lack of excise tax and entity subsidies.

Data regarding sale of construction and assembly production by types of constructions are compiled in accordance with the Polish Classification of Types of Constructions, introduced by the Resolution of the Council of Ministers from 30 December 1999 (Journal of Laws, No. 112, item 1316, with later amendments).

48. **Data on sold production of industry** cover industrial and non-industrial activities of the economic entities included to the section: "Mining and quarrying", "Manufacturing" and "Electricity, gas, steam and air conditioning supply" and "Water supply; sewerage, waste management and remediation activities", instead data on sold production of construction, cover construction and non-construction activities of economic entities included to the section "Construction".

Data concern:

- a) the value of finished products sold, semi-finished products and parts of own production (regardless of whether or not payments due were received for them);
- b) the value of paid works and services rendered, i.e. both industrial and construction as well as non-industrial and non-construction;
- c) flat agent's fee in the case of concluding an agreement on commission terms and full agent's fee in the case of concluding an agency agreement;
- d) the value of products in the form of settlements in kind;
- e) products designated for increasing the value of own fixed assets.

Sold production of industry has been divided into the Main Industrial Groupings, i.e. intermediate goods, capital goods, durable and non-durable consumer goods as well as energy, according to the Annex II of Commission implementing Regulation (EU) 2020/1197 of 30 July 2020 laying down technical specifications and arrangements pursuant to Regulation (EU) 2019/2152 of the European Parliament and of the Council on European business statistics repealing 10 legal acts in the field of business statistics.

**Data regarding construction and assembly production** sales concern work realized with own resources (i.e. without subcontractors), domestically on the basis of contract system (i.e. for outside clients) by entities, whose the main type of activity is included according to NACE Rev. 2 in the section "Construction", consisting in the construction of buildings and structures from site preparation through a wide range of terrestrial work, ground worked (zero state), construction of bearing elements, partitions, the laying and covering of roofs (raw state) to assembly, installation and completion work. The pertinent work connected with the building, rebuilding, expansion, restoration, renovation and conservation of permanent and temporary building structures is included in all of the these categories.

49. Presented **data concerning products** include total production of products which are manufactured during the reference year, intended for sale outside the reporting unit transferred to other plants of the same undertaking and used for further processing. The table includes also processing of crude oil in refineries.

50. Data on:

- a) **transport of goods** cover transport in domestic and international traffic performed by means of transport enterprises;
- b) **transport of passengers** cover regular passenger transport services in domestic and international traffic (on the basis of announced time-table) and irregular services (holiday camps and excursion transport) rendered by transport enterprises.

51. **Data on loaded and unloaded cargos in seaports** include cargos carried to and from seaports by Polish and foreign ships under international and domestic maritime traffic. This data according to the EU methodology (European Parliament and Council Directive 2009/42/EC on maritime transport statistics) does not cover ships of gross tonnage (GT) less than 100, and does not apply to transport of bunker (i.e. fuel for ships) and domestic cargo handling excluding cabotage (i.e. seaborne cargo traffic between Polish seaports). The weight of loaded and unloaded cargos is provided excluding the tare weight of ro-ro units (i.e. excluding the weight of containers, motor vehicles, wagons, on which there are cargos, etc.)

The presented data comes from maritime offices – harbour master's offices, which obtain information from representatives of ships arriving at and departing Polish ports.

52. **Data on retail sales** cover the sales carried in retail sales outlets i.e. in shops (including public pharmacies), warehouses, repositories, petrol stations and small retail outlets (stalls and portable sales outlets, pharmaceutical outlets), in catering establishments as well as in wholesale networks and at producers in quantities indicating purchases to meet the needs of individual customers.

53. **Data concerning the wholesale of commodities** include sales from warehouses owned or in use, in which stored commodities pose the property of trade enterprises which are included in the section "Wholesale and retail trade; repair of motor vehicles and motorcycles".  
Wholesale performed by wholesale enterprises concerns that sales of commodities of enterprises which are included in the division "Wholesale trade, except of motor vehicles and motorcycles".
54. Deliveries for domestic supply cover the quantity of products produced in the country, decreased by exports and increased by imports and corrected by the balance of stocks at the producer.
55. Since 1992, **the statistics of foreign trade turnover** has been conducted according to the methodology of the Statistics Department of the United Nations.
56. Since 1992 till the end of April 2004 – the source of the data for foreign trade statistic was the custom declaration document – Single Administrative Document (SAD). Since 1 May 2004, i.e. from the day of Poland's accession to European Union (EU), the data on the Poland's foreign trade turnover are based on:
- EXTRASTAT system – based on customs declaration – include trade turnover data registered between Poland and "the third countries", i.e. EU non-member countries;
  - INTRASTAT system – based on INTRASTAT declaration of arrivals and dispatches – include trade turnover data registered between Poland and other EU member states;
  - alternative data sources which register since 1 January 2006 the specific goods and movements: electricity, gas, sea products and military goods.
- The data obtained from combination of the above mentioned sources constitute a uniform collection of foreign trade statistics.
57. In the INTRASTAT system, the entities realizing the exchange of the merchandise between the EU member countries are obliged to submit the monthly declarations INTRASTAT. The correctness of the declarations is assured due to their compatibility with the VAT system. In the INTRASTAT system, the obligation of the report relies on the entities realizing the foreign exchange of the value of the import or export exceeding arbitrarily set threshold statistical values. For 2023 the following threshold values were adopted:
- basic threshold is set to 2,7 million PLN for dispatches and 5,0 million PLN for arrivals. The entities with yearly value of the exchange with the EU countries either in the year preceding given reference year or in given reference year exceeding the basic threshold are obliged to submit every month simplified data using the INTRASTAT declaration. The entities having the turnover below the threshold, are exempt from that obligation, and their freeing trade turnover is estimated for the purposes of foreign trade statistics;
  - the detailed threshold which is set to 128 million PLN for the dispatches and 80 million PLN for the arrivals. The entities with the intra EU trade turnover exceeding the detailed threshold are obliged to provide full scope of information in the INTRASTAT declaration.
58. The value of imports is presented according to cif, i.e. including the transportation and insurance costs to Polish border. The value of exports is presented according to fob.
59. Since 1<sup>st</sup> May 2004, the basis of the foreign trade turnover classification is set by Combined Nomenclature (CN).
60. The Standard International Trade Classification SITC, was issued in 1950 by United Nation Statistic Department for the purpose of the classification of all commodities subject to international trade.
61. The data on the turnover by group of countries are presented in imports – according to the country of origin, and in exports – according to the country of destination.  
The country of the origin is considered the country in which the good was produced, processed or transformed to the state in which they entered Polish Custom territory.  
The country of the destination is the country in which the good is consumed, i.e. the country in which the good is finally used, processed or transformed.
62. Foreign trade turnover is presented according to the following groups of countries:
- economically developed countries: Canada, the United States with Puerto Rico, European countries (excluding those listed in item c and d), Australia, New Zealand, Israel, Japan, South Africa, United Kingdom (from 1<sup>st</sup>. January 2020), from this group the members of EU were excluded;
  - European Union, which includes: Austria, Belgium, Bulgaria, Croatia, Cyprus, Czechia, Denmark, Estonia, Finland, France including Monaco and the French overseas departments (French Guiana, Guadeloupe, Martinique and Reunion), Greece, Spain, the Netherlands, Ireland, Lithuania, Luxembourg, Latvia, Malta, Germany, Portugal, Romania, Slovakia, Slovenia, Sweden, Hungary, (since 1st January 2020 excluding the United Kingdom), Italy;

- c) economically developing countries: African (excluding South Africa), Central and South American, Asian (excluding Israel, Japan, and Cyprus, including Asian countries of former USSR), Oceanic (Polynesian, Micronesian and Melanesian) and former Yugoslavia (excluding Croatia and Slovenia). This group turnover includes also the exchange for which the country of the origin or destination was not determined from the custom documents;
  - d) the Central and Eastern European countries: Albania, Belarus, Moldova, Russia, Ukraine.
63. **Tourist accommodation** includes:
- a) hotel and similar facilities – hotels, motels, boarding houses and other hotel facilities (facilities which do not meet requirements for hotels, motels and boarding houses, but which provide hotel services – such as road houses and inns as well as other hotel facilities during categorization);
  - b) other accommodation facilities – excursion hostels, shelters (including school and youth), holiday centers, holiday youth centers, training and recreational centers, creative art centers, hostels, complexes of tourist cottages, camping sites, tent camp sites, health establishments, rooms for rent, agritourism lodgings and other tourist accommodation facilities not elsewhere classified (e.g. dormitories, boarding schools, sports and recreational centers).
64. **Consumer tendency indicators** are calculated based on the results of the household survey (consumer opinion survey) carried out with the use of the consumer tendency test. The test contains a set of questions directly addressing the consumers. The answers reflect their assessment of the basic macroeconomic variables in the national economy and of the consumer's financial condition. The survey is carried out by the Statistics Poland in accordance with the European Commission's recommendations on a monthly basis. The indicators are expressed in the form of weighted variables representing the difference between positive and negative answers. The basic indicators representing individual consumption trends include:
- a) current consumer confidence indicator – being the arithmetic mean of the evaluations of the previous and predicted (over the following 12 months) changes concerning the household's financial condition as well as the general economic situation of the country and major purchases currently made;
  - b) leading consumer confidence indicator – being the arithmetic mean of the evaluations of changes in the household's financial condition, the economic situation of the country, trends in unemployment (with inverted sign) and saving propensity, all over the next 12 months.
- The indicators may range from -100 to +100. The positive value means that the majority of the consumers express a positive attitude, while the negative value signifies the prevalence of the pessimistic attitudes.
65. The indices of **the business tendency** are calculated on the basis of monthly research of the opinions of enterprises' directors using business tendency test method with suitable recommendations of the European Commission for the membership countries of the European Union. The indices are calculated in the form of a balance being the difference between the percentage of positive and negative answers. General business climate indicator is an arithmetical average of weighted balances referring to questions about the current and expected general economic situation of the enterprise. Range of general business climate indicator varies from -100 to +100. When its value is above zero the business situation is "good", when it is below zero the business situation is "bad", and when it equals zero it means that the business situation "does not change". Methodological notes concerning business tendency survey have been published in Business tendency survey – methodological report, Warsaw 2024, Statistics Poland and Business tendency – publication, presented on Statistics Poland's official website – [www.stat.gov.pl](http://www.stat.gov.pl).
66. More information and detailed methodological description are published in methodological volumes and branch statistical publications of the Statistics Poland.