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The Rationale for Economic Migration in Selected Countries of Eurasia with Particular Reference to the Taxation of Individuals (Self-Employed and Non-Business) with Income Tax: An Overview Approach

Abstract: The analysis undertaken in this article is of the migration of natural persons, self-employed and not self-employed, for economic (including tax) reasons, which has been recorded among the citizens of Belarus, Ukraine, Poland, and Vietnam. Tax migration, which is a type of economic migration of individuals, including those engaged in business, is one of the forms of reaction to taxes and tax reforms

introduced in a country and the shape of the system of tax preferences. This study aims to examine the conditions of income taxation of individuals in the countries studied (Poland, Belarus, Ukraine, and Vietnam). The shape of the tax system has been or could be a premise for the migration of individuals from Poland to other countries, as well as from the countries studied to Poland. The reason for choosing these countries for the analysis of this phenomenon was the well-established scholarly cooperation of the Polish authors with authors representing public universities in Vietnam, Ukraine, and Belarus, as well as the available statistical data confirming the fact that residents of these countries account for the largest number of permanent and temporary residence permits given in Poland. It was considered that a comparison of legal solutions to the income taxation of taxpayers in the indicated countries, given the significant level of migration to Poland, can lead to exciting conclusions due to the differences in their legal systems, economic development, and tax systems.

Keywords: economic migration, income tax, taxation, tax competition, tax system

Introduction

Migration is one of the significant global problems in the contemporary world due to its multidimensional and transnational nature.¹ Accordingly, tax migration is a variant of economic migration, which is considered in the context of tax competition.² The migration of individuals with regard to the taxation of their income is the subject of the considerations undertaken in this study. The survey covered the migration of individuals for economic reasons (in Belarus, Ukraine, Poland, and Vietnam). This study aims to examine the conditions of taxation in the countries studied and then indicate whether the shape of the tax system was or could have been one of the reasons for the migration of individuals from Poland to other countries and from the countries studied to Poland. The reason for choosing these countries and for taking up the subject of economic migration is primarily due to the authors' long-standing and well-established scientific contacts between Poland and public universities in Ukraine, Belarus, and Vietnam. The choice of countries was determined by available statistical data on foreigners coming to Poland. Residents of Ukraine, Belarus, and Vietnam account for the most significant number of people who have received permanent and temporary residence permits in Poland.³

It was considered that the comparison of legal solutions within the scope of income taxation of taxpayers in the indicated countries, due to a significant level of migration from these countries to Poland, may lead to interesting conclusions. This may result from the differences in their legal systems (in the case of Vietnam), economic development, and tax systems, especially comparing Poland with other countries. The

1 J.D. Sachs, Towards Systemic Regulation of International Migration, 'National Economy' 2016, vol. 6, no. 286, pp. 147–154.

2 L. Michalczyk, Ekonomiczne i społeczne aspekty konkurencji podatkowej w Unii Europejskiej, Ruch Prawniczy, Ekonomiczny i Socjologiczny, vol. 1, Poznań 1976–2014.

3 Rocznik Demograficzny, GUS 2021, <https://stat.gov.pl/obszary-tematyczne/roczniki-statystyczne/roczniki-statystyczne/rocznik-demograficzny-2021,3,15.html> (05.03.2022).

authors used the formal-dogmatic method, the comparative-legal method, and statistical data analysis to show the scale of the migration phenomenon. However, it should be stipulated that, following the authors' intention, the article has the nature of an overview, capturing the studied problem from a 'bird's-eye view', and its purpose is not a detailed comparative legal analysis of the laws regulating the taxation of personal income in the various countries studied, but only an examination of whether 'the shape of income tax and its stability' may have had an impact on so-called tax migration considered in a broader context – economic migration⁴, tax competition, and the problem of international tax law⁵ - as well as modern economies and globalization processes.⁶

1. On migration and its causes in general

Migration, understood as the movement of people for permanent relocation, is essential for shaping monetary policy, international relations, and global economic growth. It is a phenomenon resulting from human nature and has been known for a long time in the development of civilization.⁷ Migration is not limited to one country but concerns all countries in Europe and the world,⁸ being one of the most critical global problems and a challenge on an international scale.⁹

4 For more extensive discussion of economic migration, see M. Szypniewski, *Ochrona interesu pracownika delegowanego w ramach świadczenia usług w Unii Europejskiej*, Wolters Kluwer, Warszawa 2019; R. Orłowska, *Uwarunkowania i skutki rozwoju migracji ekonomicznych w Unii Europejskiej w świetle wybranych teorii migracji międzynarodowych*, Wydawnictwo Uniwersytetu Gdańskiego, Gdańsk 2013; A.I. Dontsov, O.Y. Zotova, *Reasons for Migration Decision Making and Migrants Security Notions*, 'Procedia – Social and Behavioral Sciences' 2013, vol. 86, pp. 76–81.

5 D. Mączyński, *Międzynarodowe prawo podatkowe*, Wolters Kluwer, Warszawa 2015; R. Lipniewicz, *Jurysdykcja podatkowa w cyberprzestrzeni*, Wolters Kluwer, Warszawa 2018; H. Litwińczuk, *Międzynarodowe prawo podatkowe*, Wolters Kluwer, Warszawa 2020.

6 Cf. H. Kleven, *Taxation and Migration: Evidence and Policy Implications*, 'Journal of Economic Perspectives' 2020, vol. 34, no. 2, pp. 119–142; A. Razin, E. Sadaka, *Tax Competition and Migration: The Race-to-the-Bottom Hypothesis Revisited*, 'CESifo Economic Studies' 2012, vol. 58, no. 1, pp. 164–180; R. Moussawi, K. Shen and R. Velthuis, *ETF Heartbeat Trades, Tax Efficiencies, and Clienteles: The Role of Taxes in the Flow Migration from Active Mutual Funds to ETFs*, 'SSRN' 2022, https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3744519 (02.12.2022); G.H. Hanson, *The Economic Consequences of the International Migration of Labor*, 'Annual Review of Economics' 2009, vol. 1, no. 1, California, USA, pp. 79–208; E. Tuora-Schwierskott, *Migration and Migration Policies: European Union Law against the Background of Selected National Experiences*, Regensburg 2016.

7 P. Georgica, *Polskie migracje w świetle procesów globalnych*, Presscom, Wrocław, 2018, p. 18.

8 Cf. A. Górny, P. Kaczmarczyk, *Uwarunkowania i mechanizmy migracji zarobkowych w świetle wybranych koncepcji teoretycznych*, Seria: Prace Migracyjne, nr 49, Instytut Studiów Społecznych, Uniwersytet Warszawski, Warszawa, 2003, pp. 2–83.

9 P. Koryś, M. Okólski, *Czas globalnych migracji. Mobilność międzynarodowa w perspektywie globalizacji*, Seria: Prace Migracyjne, nr 55, Instytut Studiów Społecznych, Uniwersytet Warszawski,

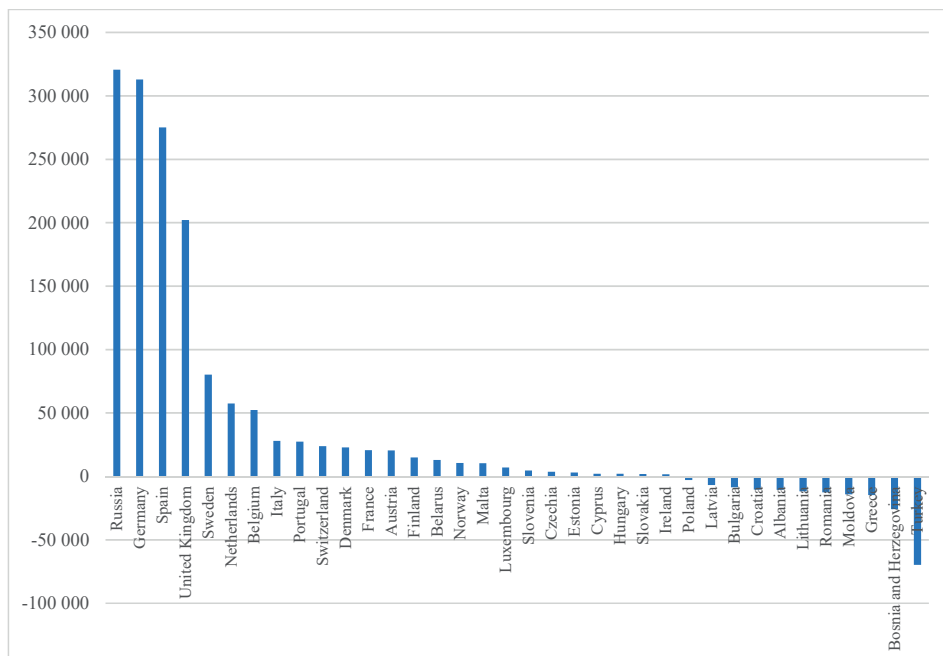
Migration is also a basis for economic, social, and psychological development.¹⁰ Barriers imposed by individual sovereign states preclude international migration. Globalization processes are conducive to the release of obstacles to the movement of goods and services and the free movement of people,¹¹ which is the rule within the EU. Citizens of different countries decide to change their place of residence because of the economic and political conditions in their country of origin or in search of a better life.¹² People choose countries that offer better economic opportunities while giving a higher return (in financial benefits) to migrants. Expected earnings in the destination country are higher than those in the land of residence.¹³ In the past, the directions of these movements varied, but now countries such as Poland and the Czech Republic are becoming destination countries for migrants from the East Asia.

Migration processes are present in many countries. It is worth looking at figures that illustrate the differences between emigration and immigration in the form of so-called net migration. Figures 1 to 3 below show the differences concerning net migration for European countries. An illustration is presented for these three figures for the example countries that will be further considered in this paper. Figure 1 shows the evolution of net migration in Europe by country in 2021. The information in this figure shows that in 2021 Russia had the highest net migration figures in Europe, at 320,617 people, while Turkey had the lowest, with a negative net migration figure of 69,729. Other countries, such as Germany and Spain, also stood out in this respect. In contrast, in other countries, such as Poland, Latvia, Lithuania, and Greece, the balance between emigration and immigration was negative. This means that in these countries, more people were leaving than arriving.

Warszawa, 2004, pp. 2–29.

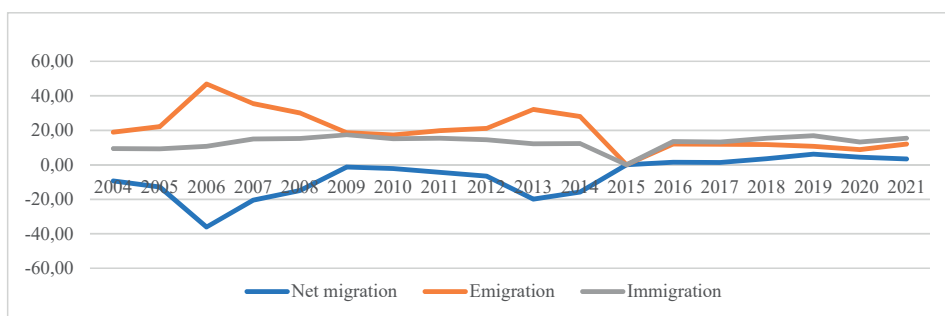
- 10 J. Valsiner, *We Are All Migrants*, 'Comparative Migration Studies' 2022, vol. 10, no. 2, <https://doi.org/10.1186/s40878-021-00276-8> (13.02.2022).
- 11 A.R. Zolberg, *International Migrations in Political Perspective*, 'International Migration Review' 1981, vol. 15, no. 1_(suppl.), pp. 3–27, doi:10.1177/019791838101501s03 (04.03.2022).
- 12 E. Tendayi Achiume, *Reimagining International Law for Global Migration: Migration as Decolonization?* 'AJIL Unbound' 2017, vol. 111, pp. 142–146, <https://www.jstor.org/stable/27003718> (14.03.2022).
- 13 A. Bradford, *Sharing the Risks and Rewards of Economic Migration*, 'The University of Chicago Law Review' 2013, vol. 80, no. 1, pp. 29–57, <http://www.jstor.org/stable/41825868> (14.03.2022).

Figure 1. Net migration in Europe by country in 2021



Source: World Population Prospects 2022. Based on Statista.

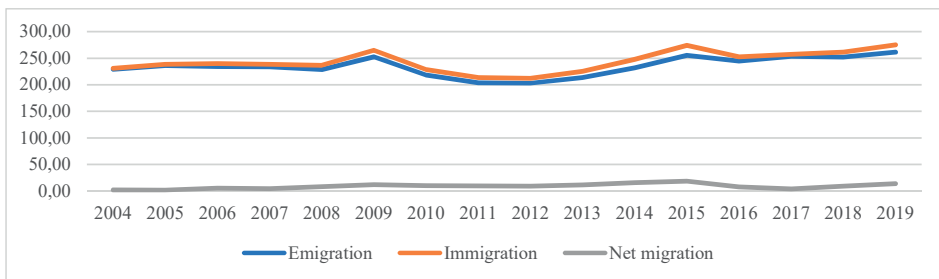
Figure 2. International migration in Poland 2004–2021 (in 1,000s)



Source: Central Statistical Office of Poland, Population. Size and structure and vital statistics in Poland by territorial division in 2021. As of 31 December, tab. I, 2022. Based on Statista.

Figure 2 shows the relationship between emigration and immigration levels in Poland. The information shows that between 2004 and 2015, the level of emigration decreased, and then from 2015 started to increase. The main directions of permanent emigration are Germany and the United Kingdom. The level of immigration has also been increasing since 2015. The number of economic immigrants is growing, especially Ukrainian citizens interested in temporary employment. The analysis of migration trends indicates that Poland is transforming from a typical emigration country into an emigration and immigration country. In contrast, Figure 3 illustrates similar figures for Belarus only.

Figure 3. International migration in Belarus 2004–2019 (in 1,000s)



Source: National Statistical of Committee of the Republic of Belarus, Total migration results 2021. Based on Statista.

Analyzing the information in Figure 3, one can see a different relationship between Belarus and Poland. From 2004 to 2021, Belarus's emigration and immigration levels followed very similar trends. Each year, the number of international immigrants exceeded that of emigrants in Belarus; consequently, the net migration was positive over the observed period.

With the ongoing war in Ukraine, the coming years will also be marked by the migration of the population of Ukraine to Western European countries. In addition to the armed conflict, which resulted in the influx of more than 1.33 million refugees as of 24 February 2022,¹⁴ the COVID-19 pandemic, which caused numerous economic and social restrictions that favoured migration movements for financial reasons, was also a factor in the migration of people for economic purposes.¹⁵ In 2020

14 SG: 1,33 mln uchodźców z Ukrainy przekroczyło polską granicę. 93 proc. to Ukraińcy, <https://www.bankier.pl/wiadomosc/SG-1-33-mln-uchodzcow-z-Ukrainy-przekroczylo-polska-granice-93-proc-to-Ukrajncy-8294437.html> (09.03.2022).

15 COVID-19 Travel Restrictions Output – 4 October 2021, <https://migration.iom.int/reports/covid-19-travel-restrictions-output-%E2%80%944-october-2021?close=true> (13.03.2022).

and 2021, more than 100,000 restrictions on displacement were implemented globally, while 201 countries made exceptions to them while allowing migratory mobility (while the number of international migrants decreased by nearly 2 million, compared to 2019).¹⁶

According to statistics, 169 million people in 2019 belonged to the migrant worker group, while 24.2% of all economic migrants worked in Europe and 22.1% in North America.¹⁷ The EU population, on the other hand, was 447.3 million (in 2020), while 23 million were non-EU citizens (5.1% of the EU population). Nearly 37 million were born outside the EU (8.3% of all EU residents).¹⁸ Of this group, 17% were economic migrants.¹⁹ Regardless of the sector in which they work, migrants have made a significant contribution to the fight against the pandemic, as they are most often employed in critical sectors.²⁰ The COVID-19 pandemic, or rather the economic crisis caused by it, lack of work, or poor living conditions are just some of the reasons people emigrate. Low wages and high public and legal burdens induce Poles to emigrate. In 2020, about 2.24 million tax residents were temporarily outside the country. According to UN statistics, Poland is one of three European countries with the most significant number of people born within it living outside its borders.²¹ The main reason for leaving the country was to take up a job in another country.²²

When analyzing reasons for emigration, one should distinguish between push and pull factors.²³ The rationale for migration, therefore, arises as a result of a kind of compulsion, the realization by people of the great variation in the level and pace of economic development in the world, and especially of the significant disparities in the amounts of labour income and taxes and the related purchasing power of money in different countries.²⁴

16 International Migrant Stock, <https://www.un.org/development/desa/pd/content/international-migrant-stock> (13.03.2022).

17 COVID-19..., *op. cit.*

18 Immigrants in European Society – General Figures, https://ec.europa.eu/info/strategy/priorities-2019–2024/promoting-our-european-way-of-life/statistics-migration-europe_pl (13.03.2022).

19 COVID-19..., *op. cit.*

20 OECD, Database on Immigrants in OECD and non-OECD Countries: DIOC, <https://www.oecd.org/els/mig/dioc.htm> (13.03.2022).

21 M. Galka, Which EU Country Has the Most Citizens Living Abroad? <http://metrocosm.com/eu-diaspora-map/> (13.03.2022).

22 Informacja o rozmiarach i kierunkach czasowej emigracji z Polski w latach 2004–2020, <https://stat.gov.pl/obszary-tematyczne/ludnosc/migracje-zagraniczne-ludnosci/informacja-o-rozmiarach-i-kierunkach-czasowej-emigracji-z-polski-w-latach-2004–2020,2,14.html> (13.03.2022).

23 Migration and Remittances: Eastern Europe and the Former Soviet Union, <https://openknowledge.worldbank.org/handle/10986/6920> (14.03.2022).

24 Cf. W. Quaisser, Die Osterweiterung der Europäischen Union: Konsequenz für Wohlstand und Beschäftigung in Europa, Bonn 2000, p. 113.

The rationale and effects of labour migration play an important role in taxation issues (rates, equity, tax collection, money distribution).²⁵ There is a need to create agreements to combat tax competition between countries, especially in the EU, because an ideal tax system is not possible. Important in this context are the method of collecting taxes, their amount and the profitability of economic activity and maximization of budget revenues, distribution of taxes, and minimizing income disparities between individuals.²⁶ It is about 'maximizing social welfare'; its condition is a tax system that stimulates economic growth. Income taxes on employee wages are an essential issue as they are the main surcharge on employees' net salaries and constitute an element of labour costs. The existing differences in tax rates, also for the taxation of income from business activity between EU countries, are a gap that entrepreneurs can exploit and may constitute a premise for the location of their businesses.²⁷

Relocation generally increases the competitiveness of enterprises, their development, and the development of individual countries' economies. For these reasons, the role of developing countries is to use fiscal instruments, which, through healthy competition, would enable the achievement of competitive advantages in international market actions, including developing the country's socio-economic development.²⁸ Globalization of both social and economic processes is progressive. The increasing freedom of movement of capital and people is an additional factor strengthening the intensity of this phenomenon.²⁹ Accordingly, the issue of the relocation of companies and its causes as a natural process in an era of increasing globalization is not without significance.³⁰ Relocation as a form of adaptation to a changing environment is an expression of the desire of economic entities to optimize the taxation of their income using tax competition.³¹ In terms of income tax, the imposition of tax directly reduces the scale of consumption or business expenditures; hence the natural behaviour of a taxpayer is to avoid taxation or minimize its negative impact. This may come down to legitimate optimization of the level of taxation by taking advantage of the flexibility of tax structures or by migration to countries with lower tax burdens and thus taking advantage of tax

25 L. Michalczyk, *Ekonomiczne...*, *op. cit.*

26 Cf. K. Wach, *Systemy podatkowe krajów Unii Europejskiej*, Wolters Kluwer, Kraków 2005; J.E. Stiglitz, *Ekonomia Sektora Publicznego*, Warszawa 2010.

27 Cf. M. Sosnowski, Tax competition and the relocation process, 'Ekonomia i Prawo' 2015, vol. 14, no. pp. 33–45. DOI: <http://dx.doi.org/10.12775/EiP.2015.003> (10.03.2022).

28 *Ibidem.*

29 Cf. R.L. Thompson, *Globalization and the Benefits of Trade*, The Federal Reserve Bank of Chicago, Chicago Fed Letter 2007, vol. 236.

30 Cf. E.E. Leamer, *The Effects of Trade in Services, Technology Transfer and Delocalisation on Local and Global Income Inequality*, 'Asia-Pacific Economic Review' 1996, pp. 44–60.

31 Cf. A.E. Brouwer, I. Mariotti, J.N. van Ommeren, *The Firm Relocation Decision: A Logit Model*, 'European Regional Science Association Conference Papers' 2002, no. 2, p. 1.

competition between countries. This competition can be a positive phenomenon resembling perfect competition between enterprises, where countries or regions compete for mobile factors of production in the so-called crawling tax competition.³² It is a long-term process whereby certain countries, either as initiators or as a reaction to similar actions by other countries, gradually reduce their tax rates, thus freeing up financial resources for investment and the introduction of technological progress by companies.

Such tax competition relates to stable tax systems and typically affects all investors. Additionally, unfair tax competition involves isolated actions by individual countries to 'pull' potential foreign investors away from different countries with low tax rates and direct them to their environment. Transnational companies are primarily motivated by the principle that their business activities should be taxed as little as possible and will therefore be highly sensitive to the level of taxation in the country concerned.³³ The existence of tax competition brings tangible benefits to companies investing and doing business in a country, which generally benefits the country's economy at the same time. As a result, tax competition leads to an equalization of taxes at a socially adequate level. This phenomenon is accompanied by the migration of taxpayers looking for the optimal ratio of public goods received to taxes paid.³⁴ However, a simple comparison of nominal tax rates to assess the degree of onerousness of a given tax system does not fully reflect the practical burdens borne by entrepreneurs due to different methods of determining the tax base adopted in different countries. Hence differences in the level of effective rates may be the basis for a decision to relocate to other countries. However, it is not the only or most crucial motive inducing entrepreneurs to this type of behaviour.³⁵ The main factors are invariable: the cost and quality of labour, markets and proximity to major customers, the level of social benefits, the cost of transportation, the level of infrastructure, education, and the state of the environment.³⁶ The attractiveness of a country is determined by a healthy economy, a stable legal framework for doing business, and support for pro-investment and pro-development projects. Taxpayers respond to tax reforms by changing their incomes within their existing work and changing their state of employment.³⁷ Top earners can potentially change their

32 Cf. R.W. McGee, *The Philosophy of Taxation and Public Finance*, Boston/Dordrecht/London 2004, p. 105.

33 M.P. Devereux, R.G. Hubbard, *Taxing Multinationals*, NBER Working Paper 7920, Cambridge 2000.

34 C. Edwards, V. de Rugy, *International Tax Competition*, 'Economic Freedom of the World, Annual Report 2002', pp. 49–50.

35 M. Sosnowski, *Relocation...*, *op. cit.*

36 *Ibidem.*

37 P. Doligalski, *Gdzie jest szczyt krzywej Laffera dla najwyższych dochodów w Polsce? Dobrobyt na pokolenia*, *Raport naukowy* 10/2019, <https://pdoligalski.github.io/files/raport-podatki.pdf>

country of residence to pay lower taxes. Considering the optimal taxation of top earners, taking tax migration into account,³⁸ Doligalski found that taxpayers are more sensitive to the average tax rate when deciding on tax residency.³⁹

2. Rationale and main factors for migration of citizens of the countries studied

Among foreigners residing in Poland, five nations dominate (citizens of Ukraine, Belarus, Russia, India, and Vietnam).⁴⁰ Almost 872,000 foreigners from almost 160 countries were reported to the pension and disability system in 2021, of which the most numerous group were citizens of Ukraine, who migrated to Poland (until February 2022) in search of better-paid work, mainly for economic reasons and due to the difficult economic situation in their country (prices for utilities increased dramatically in 2021).⁴¹

Ukraine was undoubtedly an attractive place to do business before the armed conflict began, not only because of its strategic location but also because of its growing market. However, establishing a business was highly costly and time-consuming (as well as being unprofitable in taxation, fraught with corruption and legal uncertainty).⁴² Due to the armed conflict and the influx of Ukrainian citizens to Poland, there will be an unprecedented increase in the number of refugees who will remain in Europe until the conflict ends, and perhaps even forever. The reasons for the migration of Ukrainians in previous years were the possibility of receiving higher wages, receiving better medical care, lower food prices, lower rent for housing, difficulty in opening one's own business, and corruption. Currently, the main reason for migration is the occupation of part of the territory in the east and south of Ukraine and the full-scale war with Russia. According to UN data, as of 1 June 2022, 6,98 million peo-

(10.03.2022).

38 E. Lehmann, L. Simula, A. Trannoy, Tax Me If You Can! Optimal Nonlinear Income Tax Between Competing Governments, 'The Quarterly Journal of Economics' 2014, vol. 129, pp. 1995–2030.

39 Cf. P. Doligalski, *Gdzie...*, *op. cit.*

40 Obcokrajowcy w Polsce. Wiemy, których jest w naszym kraju najwięcej, <https://biqdata.wyborcza.pl/biqdata/7,159116,27598983,obcokrajowcy-w-polsce-wiemy-ktorych-jest-w-polsce-najwiecej.html> (10.03.2022).

41 Ukraińcy i Białorusini w Polsce. Dla nich rok 2021 może być przełomowy, <https://www.pulshr.pl/praca-tymczasowa/ukraincy-i-bialorusini-w-polsce-dla-nich-rok-2021-moze-byc-przelomowy,78924.html> (10.03.2022).

42 H. Vasylevska, Macroeconomic Aspects of the Formation of the Tax Environment in Ukraine, 'Scientific Journals of the Silesian University of Technology, Organization and Management' 2015, vol. 83, p. 1941.

ple have left Ukraine since the beginning of the war (not including the flow of entry), of which 3,69 million went to Poland.⁴³

Economic migrants from Ukraine have had a positive impact on Poland's economy.⁴⁴ During 2013–2018, about 1.4 million Ukrainian migrants contributed to the growth of Poland's GDP by up to 13%.⁴⁵ Ukrainians adapt to the economic environment of Poland and show entrepreneurial initiative. Thus, in 2022, more than 10 200 Ukrainian citizens registered in Poland as private entrepreneurs. The vast majority of them – more than 9,800 – did so after 1 March 2022. This is evidenced by the data of the Centralna Ewidencja i Informacja o Działalności Gospodarczej – CEIDG (Central Register of Business Entities in Poland). The share of entrepreneurs from Ukraine in the total number in Poland has reached 5% since the beginning of the year. The growth is quite sharp: for comparison, in January 2022, only 188 Ukrainians opened their business in Poland, but already in September as many as 2,273 had. Most often, Ukrainians open economic activities in Poland related to internal construction work (every fourth person), programming and IT consulting (16%), hairdressing and cosmetic activities, as well as freight and taxi transportation (7%).⁴⁶ Deloitte experts believe that refugees from Ukraine will not only positively affect a reduction of the labour shortage, but will also improve the demographic structure of Poland, and a reasonably implemented long-term plan for the integration of refugees from Ukraine could lead to an increase in Poland's GDP from 0.2% to 3.5%.⁴⁷

Due to the armed conflict, and the influx of Ukrainian citizens to Poland, there will be an unprecedented increase in the number of refugees who will remain in Europe until the conflict ends, and perhaps even forever.

Over the years 2008–2021, an almost 16-fold increase in the number of Belarusians reported for insurance has been registered.⁴⁸ Observing migration movements

43 The Influx of People to Ukraine through the Western Border Has Been Going on for Almost a Month, <https://www.epravda.com.ua/news/2022/06/6/687857/> (02.11.2022).

44 Cf. M.A. Paszkowicz, A. Hrynenko, Causes and Results of Labour Migrations from Ukraine to Poland, *Studia Oeconomica Posnaniensia* 2019, vol. 7, no. 4, pp. 7–26.

45 Poles Calculated the Possible Benefits of Refugees from Ukraine for Polish GDP, <https://www.yavp.pl/uk/novini/u-polshchi-porakhuvaly-mozhlyvu-koryst-vid-bizhentsiv-z-ukrainy-dlia-pol-skocho-vvp-20699.html> (02.11.2022).

46 Ukrainians in Poland Set Records for Starting Businesses, <https://www.yavp.pl/uk/robo-ta-ta-finansi/ukraintsi-v-polshchi-biut-rekordy-z-vidkryttia-pidpriemnytstva-20667.html> (02.11.2022).

47 Uchodźcy z Ukrainy w Polsce. Wyzwania i potencjał integracji 2022, <https://www2.deloitte.com/pl/pl/pages/zaradzania-procesami-i-strategiczne/articles/Uchodzczy-z-Ukrainy-w-Polsce.html?nc=42> (02.11.2022).

48 Rośnie liczba obcokrajowców pracujących w Polsce. Coraz więcej Białorusinów, <https://www.money.pl/gospodarka/rosnie-liczba-obcokrajowcow-pracujacych-w-polsce-coraz-wiecej-bialorusinow-6724804642675552a.html> (13.03.2022).

from Belarus to Poland, one can notice the increasing scale of emigration with political and economic motives since 2017, especially among young Belarusians.⁴⁹ Poland is an attractive labour market for them, and incidentally, the Polish legal system and political situation seem stable from their perspective. There is a shortage of people working in the IT sector or as engineers in the Polish labour market, so immigrants almost immediately find jobs thanks to the high level of qualifications and education acquired in Belarus.⁵⁰ As shown in the research, Belarusians more frequently indicate their willingness to take up a job in Poland compared to Russia.⁵¹ The data confirms that the number of Belarusians who have a permanent residence permit in Poland in 2021 exceeds 30,000 people and has increased by 50% over recent years.⁵²

On the other hand, the migration of Vietnamese people from their country has been on an upward trend recently and is boosted by the development of information and communication technologies, as well as cheaper and more accessible international tourism services.⁵³ In addition to economic factors, the main reasons for Vietnamese migration include marriage and family reunification and labour exports. The labour migration of Vietnamese people to other countries has greatly contributed to poverty reduction in Vietnam. Most residents of rural areas have low skills and limited language abilities. According to a Ministry of Labour, War Invalids and Social Affairs (MOLISA) report, to date Vietnam has about 580,000 workers employed overseas, mainly through labour export cooperation, in more than 40 countries and territories, performing about 30 different occupations, ranging from low- to highly skilled labourers and professionals.⁵⁴ Northeast Asia has become the largest market for the Vietnamese labour force, with diverse careers due to high incomes, cultural similarities, and bearable weather. The average monthly salary of Vietnamese workers in Northeast Asia is comparatively higher than in other markets, including Europe. The incomes of Vietnamese workers abroad are relatively stable and about two to three times higher than domestic incomes in the same occupations.

It is worth mentioning that many Vietnamese people also fall victim to smuggling, sexual exploitation, and violence. They pay several thousand dollars to be

49 Cf. Nasila się imigracja z Białorusi. To pomoże polskiej „mieszkaniówce”? <https://forsal.pl/ni-eruchomosci/aktualnosci/artykuly/8200371,nasila-sie-imigracja-z-bialorusi.html> (10.03.2022); I. Pirozhnik, External Migration as the Factor of Demographic Safety of Belarus, <https://spg.apsl.edu.pl/baza/wydawn/spg13/pirozchnik.pdf> (02.11.2022).

50 Białorusini emigrują do Polski, <https://biznes.interia.pl/praca/news-bialorusini-emigruja-dopolski,nId,5312617> (13.03.2022).

51 Białorusini o Polsce, Rosji i sobie, <https://www.osw.waw.pl/pl/publikacje/komentarze-osw/2021-01-29/bialorusini-o-polsce-rosji-i-sobie> (13.03.2022).

52 <https://www.gov.pl/web/udsc/obywatele-bialorusi-w-polsce--raport> (10.03.2022).

53 Consular Department, Ministry of Foreign Affairs of Viet Nam (2012), Review of Vietnamese Migration Abroad.

54 Ministry of Labor, Invalids and Social Affairs, Statistical Yearbook of Labor, People with Merit and Social Affairs 2021, Labor and Social Publishing House 2021.

smuggled to Europe, and Poland has become a so-called smuggling country. As indicated by the data, Vietnam is a developing country, but is still poor and characterized by a high level of corruption.⁵⁵ Additionally, there is a significant percentage of Vietnamese people in Poland who have arrived since the 1960s after receiving academic scholarships in socialist countries and who have since remained here, choosing to establish families.⁵⁶ Statistical data confirm that the increase in the number of immigrants from Vietnam was significantly influenced by the political transformation in Poland and subsequent accession to the European Union. It was a time of increased migration of foreigners, especially from Ukraine, Belarus, and Vietnam.⁵⁷ At present the largest number of economic migrants come to Poland for so-called short- or long-term stays, depending on employment opportunities. Most often these are citizens of Ukraine, Nepal, Belarus, Vietnam, or China.⁵⁸

Analyzing the example of Poland, emigration has constantly been present in the history of this country, both in the past and at present. The phenomenon of emigration among Poles was mainly due to economic and political reasons. According to official data, after Poland's accession to the EU, more than 2 million people left the country, which was the highest level of migration in Polish history. Although the political and economic situation has changed over time, the reasons for financial emigration remain unchanged (the lack of a job and professional perspectives).⁵⁹ Analyzing statistical data, about 2.5 million Poles permanently emigrate to other EU countries. At the same time, the total number of emigrants worldwide exceeds 30 million.⁶⁰ These are people who emigrated from Poland mainly for economic rea-

55 K. Rogalska, *Wietnamski dług. Pracują w Polsce za darmo, nie mają domów, są bici i molestowani*, <https://noizz.pl/wywiady/kto-przemycyca-wietnamczykow-do-polski-ile-kosztuje-przemyt-migrantow-wietnamski-dlug/f9eg5z2> (13.03.2022).

56 Ł. Knap, *Słodko-kwaśna historia Wietnamczyków w Polsce, "Jestem dumny z polskiego dowodu"* <https://ksiazki.wp.pl/slodko-kwasna-historia-wietnamczykow-w-polsce-jestem-dumny-z-polskiego-dowodu-6221991721318529a> (13.03.2022).

57 *Polska jako kraj imigracji – kto i w jakim celu przyjeżdża do Polski? Fakty o migracjach na XXI wiek*, https://migracje.ceo.org.pl/sites/migracje.ceo.org.pl/files/polska_jako_kraj_imigracji.pdf (13.03.2022).

58 Cf. A. Górny, K. Madej, K. Porwit, *Ewolucja czy Rewolucja? Imigracja z Ukrainy do Aglomeracji Warszawskiej z perspektywy lat 2015–2019*, https://www.migracje.uw.edu.pl/wp-content/uploads/2020/10/WP123181_end2.pdf (03.11.2022); A. Górny, K. Porwit, K. Madej, *Imigranci z Ukrainy w aglomeracji warszawskiej w czasie pandemii COVID-19. Wyniki badania panelowego*, <https://www.migracje.uw.edu.pl/publikacje/imigranci-z-ukrainy-w-aglomeracji-warszawskiej-w-czasie-pandemii-covid-19-wyniki-badania-panelowego/> (03.11.2022).

59 P. Olbrycht, *Migracje zarobkowe Polaków – przeszłość i teraźniejszość*, https://www.wojsko-polskie.pl/aw1/u/3e/b7/3eb7a8cc-bcd8-4d1d-9107-6be9d5265f99/6_pawel_olbrycht.pdf (13.02.2022).

60 *Emigracja Polaków – Dokąd wyjeżdżają najczęściej?* <https://pl.europa.jobs/art-emigracja-polakow-dokad-wyjezdzaja/> (13.03.2022).

sons.⁶¹ Polish emigrants often find work in industry, trade, catering, or construction.⁶² Interestingly, according to a survey in 2018, less than 10% of Poles considered going abroad to work, of which less than 20% thought about leaving permanently.⁶³ In 2019, labour emigration was considered by 19% of Poles, and in 2021 it is 16%. Among the factors that convince Poles to emigrate are mentioned better work, social conditions, travel, prospects for professional development, and more favourable solutions to the tax system.⁶⁴

In this context, it is of interest whether migrants are satisfied with their decision to migrate to another country. Although the answer to this question is beyond the scope of the research conducted in this article, in the case of economic migrants it seems that this is the case, as they voluntarily decide to change their place of residence, choosing better opportunities and conditions for life and personal development.⁶⁵

3. Personal income taxation in the countries studied (Belarus, Poland, Ukraine, Vietnam)

Individuals (including entrepreneurs) who make a voluntary decision to live in another country for economic reasons, in addition to their earning motives and desire to improve their standard of living,⁶⁶ may take into account national tax systems, especially concerning the taxation of their income with income tax (hereafter Personal Income Tax - PIT). In all the countries studied, individuals are subject to PIT

61 I. Grabowska-Lusińska, M. Okólski, *Migracja z Polski po 1 maja 2004 r.: jej intensywność i kierunki geograficzne oraz alokacja migrantów na rynkach pracy krajów Unii Europejskiej*, CMR Working Papers, No 33/91 L. Michalczyk, *Ekonomiczny...*, *op. cit.*; J. Carby-Hall, *Situation of Economic Migrants from Poland and Other A8 Countries in the European Union Member States*, Research Program Prepared for the Ombudsman of the Republic of Poland, vol. I, Warsaw 2008.

62 *Praca za granicą: czy faktycznie lepsza niż w Polsce?* <https://inwork.pl/praca-za-granica-wysokie-zarobki/> (12.03.2022).

63 *Migracje Zarobkowe Polaków IX – listopad 2018*, <https://www.workservice.com/pl/Centrum-prasowe/Raporty/Raport-Migracyjny/Migracje-Zarobkowe-Polakow-IX-listopad-2018> (12.03.2022).

64 *16 proc. Polaków rozważa emigrację. Dokąd chcą wyjechać? [BADANIE]*, <https://forsal.pl/praca/aktualnosci/artykuly/8304166,emigracja-16-proc-polakow-rozwaza-emigracje-dokad-chca-wyjechac-badanie.html> (14.03.2022).

65 A. Olgiati, R. Calvo, L. Berkman, *Are Migrants Going Up a Blind Alley? Economic Migration and Life Satisfaction around the World: Cross-National Evidence from Europe, North America and Australia*, 'Social Indicators Research' 2013, vol. 114, no. 2, pp. 383–404, <http://www.jstor.org/stable/24720253> (14.03.2022).

66 G.J. Leśniak, *Lewiatan: Polacy coraz częściej myślą o pracy zagranicą?*, *prawo.pl*, 2 grudnia 2021, <https://sip.lex.pl/#/external-news/1795674204?keyword=migracje%20podatkowe&cm=SREST> (14.03.2022).

on income derived from various sources.⁶⁷ Although characterized by cultural and legal differences, the legal systems of the countries indicated have adopted a very similar definition of tax residency,⁶⁸ which is essential for comparing income tax in the tax systems, taken as a primary criterion of housing, although it is sometimes captured differently.⁶⁹

In Ukraine, a tax resident is a domiciled person in the country. In addition, if a taxpayer has a residence in a foreign country, then as long as their permanent residence is in Ukraine, or it is in Ukraine where they have close personal or economic ties, they are treated as a tax resident of Ukraine.⁷⁰ In Belarus, as in Poland and Vietnam, a factor of the length of stay is applied; in this case, it is 183 days in a year. If a taxpayer stays in Belarus longer than 183 days in a year, they shall be treated as a tax resident.⁷¹ On the other hand, in Poland a tax resident is a person who has been staying in the country for more than 183 days or whose centre of economic or personal interest is in the territory of Poland.⁷² In Vietnam, a tax resident is a person who stays in the country for more than 183 days, who holds a temporary or permanent residence card, or who rents property in the country for more than 183 days per year.⁷³

Comparing the taxation of individuals' income, the introductory PIT rate of individuals in Ukraine is 18%. In addition, residents and non-residents pay a military tax, at 1.5%. For entrepreneurs, the tax rate depends on the type of activity, the amount of income received, and the number of employees. There are four tax groups. For example, private entrepreneurs in group I (business activities related to retail sales and provision of services to citizens) are those who do not employ workers and

67 Cf. Law of 19 December 2002, Tax Code of the Republic of Belarus; Personal Income Tax Act of 26 July 1991 (consolidated text Journal of Laws 2021, item 1128, as amended); Law No. 04/2007/QH12 on Personal Income Tax and Article 6 Circular No. 95/2016/TT-BTC on Guidelines for Tax Registration; Law of Ukraine No. 889-VI 'About the Tax to Incomes of Physical Persons'.

68 On the subject of tax residency as a fundamental concept in both international and domestic tax law in the context of double taxation treaties, and in the case of a conflict of residency when two countries recognize an individual as their resident, see H. Litwińczuk, *Opodatkowanie pracowników transgranicznych*, 'PiZS' 2021, vol. 9, pp. 29–37; R. Mastalski, *Prawo podatkowe*, wyd. C.H. Beck, Warsaw 2021.

69 Cf. M. Słomka, *Rezydencja i odpowiedzialność podatkowa w podatku dochodowym*, 'Doradca Podatkowy' 2017, vol. 6, pp. 24–26; A. Mariański, (Nie)sprawiedliwy polski podatek dochodowy od osób fizycznych, Warszawa 2021; D. Mączyński, *Międzynarodowe...*, *op. cit.*; P. Majka, M. Rydzewska, I.A. Wieleba, *Zatrudnianie cudzoziemców. Aspekty prawne, pracownicze i podatkowe. Ze szczególnym uwzględnieniem obywateli Ukrainy*, Wolters Kluwer Polska, Warszawa 2022.

70 Tax Residency: You Can't Escape the Family Treasury to an Island, <https://ain.ua/ru/2020/12/04/nalogovoe-rezidentstvo-ot-rodnoj-kazny-na-ostrov-ne-sbezhhish/> (14.03.2022).

71 Information on Taxation of Income of Citizens of the Republic of Belarus, https://netherlands.mfa.gov.by/ru/consular_issues/citizenship/bc0a773a2bb62ebe.html (14.03.2022).

72 Cf. Arts. 3(1), (1)(a) and (2)(a) and Art. 29(1) of the Personal Income Tax Act of 26 July 1991.

73 Article 22 of Law No. 04/2007/QH12 on Personal Income Tax and Article 6 Circular No. 95/2016/TT-BTC on Guidelines for Tax Registration.

have revenues up to UAH 300,000, for which the tax rate is up to 10% of the subsistence minimum. For group II (provision of services, production, and sale of goods), which includes private entrepreneurs with up to ten employees and revenues of up to UAH 1.5 million, the tax rate is up to 20% of the minimum wage. Entrepreneurs from group III (both private entrepreneurs and legal entities conducting other business activity), with revenues up to UAH 5 million, pay 3% of income (without VAT) or 5% of income (with VAT), while for group IV (without limitation of employment and amount of income, applied to agricultural producers, provided the share of agricultural production in total revenues is at least 75%), for example, for agricultural land and pastures, pay 0.95%, and agricultural land and greenhouse pastures, 6.33%.⁷⁴

On 15 March 2022, Law of Ukraine No. 2120-IX 'On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine Regarding the Effect of Norms during the Period of Martial Law' was adopted. According to above, on 1 April 2022 and during the period of martial law for individual entrepreneurs and single taxpayers of groups I and II, the payment of the single tax is voluntary.⁷⁵ Such a legal field in Ukraine enables entrepreneurs to survive in difficult military conditions.

An important contribution of supporting Ukrainian public finances was the decision of the Polish government to refuse to collect taxes from refugees from Ukraine who arrived after the full-scale invasion and who work remotely for their Ukrainian employer. This is about the PIT tax which is paid by everyone who receives income in Poland, including foreigners who become tax residents after 183 days of staying in Poland.⁷⁶ Migrants who work as employees or who have registered their business activities in Poland should pay taxes in accordance with Polish legislation. To optimize tax payments, Ukrainian migrants can take advantage of preferential programmes to support small businesses in particular, such as *Ulga na strat*, *Mały ZUS plus*, and reduced social insurance contributions for 24 months.⁷⁷

There are three tax rates for individuals in Belarus: 13% for all individuals, 16% for individual entrepreneurs (lawyers and notaries), and 9% for employees of the High Technology Park. On the other hand, for entrepreneurs, there is a simplified tax system (STS) with a rate of 5% of income (without VAT), 3% of revenue (with VAT) with a total rate of 20%, while limits apply for the indicated rates. For example, for commercial organizations not subject to VAT, revenue may not exceed BYN

74 Taxes in Ukraine. DFL, https://ukraine.trade.gov.pl/pl/f/download/fobject_id:426519 (16.03.2022).

75 Law of Ukraine No. 2120-IX 'On Amendments to the Tax Code of Ukraine and Other Legislative Acts of Ukraine Regarding the Effect of Norms during the Period of Martial Law', <https://zakon.rada.gov.ua/laws/show/2120-20#Text> (03.11.2022).

76 Ukrainians in Poland Can Pay Only Ukrainian Taxes, <https://ain.ua/2022/07/19/ukrayinczi-v-polshhi-mozhut-platyty-lyshe-ukrayynski-podatky-brdo/> (03.11.2022).

77 Business in Poland for Ukrainians: How to Pay Lower Taxes, <https://uapl.info/biznes-u-polshchidlia-ukraintsiv-iak-platyty-menshi-podatky> (03.11.2022).

1,337,415, and the number of employees may not exceed 50. For VAT payers, revenue may not exceed BYN 2,046,668. As for general corporate income tax, the standard rate is 18% of income for entrepreneurs, and the prevailing VAT rate is 20%.⁷⁸

On the other hand, there are two tax rates for individuals in Poland – 12% and 32% (the latter after exceeding the amount of PLN 120,000 of income) – and the tax-free amount is PLN 30,000. Entrepreneurs also have the right to opt for a registered income lump sum, whose rates, depending on the business activity, range from 2% to 17%, and a flat tax of 19%, regardless of the level of income earned. However, due to the legislative changes resulting from the so-called Polish Order,⁷⁹ the obligatory health rate (not deductible from this year’s tax) is a tax that amounts to 9% for natural persons conducting and not conducting business activity or 4.9% for those settling the flat tax.⁸⁰

For Vietnam, tax rates for individuals range from 5% to 35%, depending on the income earned. For example, up to VDN 60 million, the tax rate is 5%, up to VDN 120 million it is 10%, and above VDN 960 million it is 35%. In business activities, the tax rates range from 0.5% to 5%, depending on the subject of the business activity.

A detailed comparison of income tax rates in the countries studied is shown in Table 1.

Table 1. Tax rates in selected countries Source: own study

Country	Tax rates – for individuals	Tax rates – for businesses
Belarus	16% for individual entrepreneurs (attorneys and notaries) 9% for employees of the High Technologies Park	STS – 5% of revenue without VAT STS – 3% of revenue with VAT 18% of revenue
Poland	17%, 32% Reduction of PIT rate from 17% to 12% for the first tax threshold up to PLN 120,000 from 1 July 2022	17% and 32% – general rules (in reality 28% and 41%) (from 1 July 12% instead of 17%) 19% – flat tax (in reality 23.9%) from 2% to 17% – lump sum depending on the type of business
Ukraine	18%	Tax group I – 10% of the minimum wage Tax group II – 20% of the minimum wage Tax group III – 3% without VAT, 5% with VAT Tax group IV – from 0.95% to 6.33%.
Vietnam	5%–35%	0.1% to 10% depending on the type of activity

78 Doing Business 2020, <https://www.doingbusiness.org/content/dam/doingBusiness/country/b/belarus/BLR.pdf> (13.03.2022).

79 Cf. Act of 29 October 2021, Amending the Personal Income Tax Act, the Corporate Income Tax Act, and Certain Other Acts (Journal of Laws of 2021, items 2105, 2349, 2427, and 2469); Personal Income Tax Act of 26 July 1991 (Journal of Laws of 2021, item 1128, as amended).

80 Cf. P. Borszowski (ed.), *Prawo podatkowe z kazuami i pytaniami*, Warszawa 2020; A. Hołda (ed.), *Zmiany w podatkach i księgowości 2022*. Polski Ład, Warszawa 2022.

Based on the data presented in Table 1, it may be concluded that the Polish tax system is not competitive with the methods of the other analyzed countries. The tax burden for entrepreneurs and individuals is comparable, with the taxation of business activity being the most favourable in the case of Vietnam. Even though the Polish tax system seems ineffective due to the low level of realization of tax functions,⁸¹ which should be realized in a market economy.⁸² Individuals (and entrepreneurs) choose Poland as a destination for economic migration. People coming from the East Asia are looking for more stable conditions for their professional and business development. The factors inducing migration are, above all, political and economic conditions (escape from corruption, membership in the EU structures, and a stable legal and tax system, in the emigrants' opinion). In the case of Polish entrepreneurs, the sentiments seem to be quite different. The directions of tax changes in Poland lead to the emigration of Polish citizens to more competitive tax systems. In the era of the COVID-19 pandemic, the introduction of such revolutionary changes in income taxes as proposed in the Polish Order is not conducive to the development of entrepreneurship in Poland. The cost of financing is rising due to the increases in interest rates, fuel, energy, and labour prices, and, incidentally, the tax burden. This contributes to the search for more social and stable tax systems.

Given the shape of the current personal income tax regulation, the lack of an effective system of tax incentives and changes to adjust to the economic situation is a cause of disruption to the redistributive and stimulative function of the tax system.⁸³ Changes in the current tax system should take into account the demographic changes in the country to a greater extent, using the method of tax incentives; one should strive to strengthen the effectiveness of implemented policies on population migration and the prevention of poverty in society, and take measures related to simplification of the tax system. It should also strive to minimize the formality associated with tax settlements; changes in tax privileges in the field of personal income tax should take into account the principle of compensation of tax reliefs and exemptions;⁸⁴ changes in the tax preferences of taxpayers engaged in economic ac-

81 Cf. R. Zieliński, Funkcje podatków w doktrynie prawnofinansowej oraz ich znaczenie dla praktyki stanowienia prawa podatkowego, 'Roczniki Nauk Prawnych' 2019, vol. 29, no. 1, pp. 115–130, <https://www.ceeol.com/search/article-detail?id=785408> (20.03.2022); E. Tegler, Funkcje system podatkowego i oceana jego sprawiedliwości, Acta Universitatis Lodzianis. Folia Iuridica, Tom 54 (1992) pp. 101–118.

82 W. Szymański, Efektywność funkcji podatkowych polskiego system podatkowego na przykładzie podatku dochodowego od osób fizycznych, 'Pieniądze i Więź' 2015, vol. 3, no. 18, pp. 71–84.

83 *Ibidem*.

84 Cf. A. Mariański, Sprawiedliwość podatkowa w zakresie kosztów uzyskania przychodów w podatku dochodowym od osób fizycznych, Studia Prawno-Ekonomiczne, 2020, Tom 117, pp. 79–97; A. Mariański, Exemptions and reliefs from personal income tax and the principle of tax equity, 'Ruch Prawniczy, Ekonomiczny i Socjologiczny' 2021 vol. 83, no. 1, pp. 7–20; P. Borszowski, K. Kopyściańska, M. Kopyściański, W. Srokosz, P. Zawadzka (eds.), Regulacje prawa finansów

tivity should result in increased flexibility of tax forms.⁸⁵ Income taxes, and in particular the tax on personal income, being a direct levy of a universal nature in terms of its subjective and objective character which ultimately burdens the taxpayer's pay at the stage of its generation, should be imposed according to the taxpayer's capacity (depending on the taxpayer's situation, type of object of taxation, and its quantification). This is known as the taxpayer's ability to pay,⁸⁶ which takes into account their situation, the nature of the object of taxation, and its quantification,⁸⁷ which is a manifestation of tax fairness.⁸⁸ While it means that 'any tax should treat all subjects in the same economic conditions in the same way',⁸⁹ a fuller understanding of this principle is possible in combination with the principle of universality and equality of taxation,⁹⁰ which are its concretization.⁹¹ In the doctrine of tax law, it is accepted that this principle sets all standards of taxation, and equal taxation of persons in this situation should be based on the principle of ability to pay.⁹² Not all tax preferences are of the same nature and weight, as the motivation for their introduction by the legislature, and the purposes they are intended to serve, vary.

In tax migration, it is worth emphasizing that in modern democratic states under the rule of law, taxes on personal income should not play a primary fiscal role. Their legal construction takes income as the tax base reflecting the material situation of taxpayers. Their nature allows personalization of the tax burden through various tax discounts and rebates (due to the individual situation of each taxpayer – age, ability to work, health, the need to support family members), meaning that they must

publicznych i prawa podatkowego. Podsumowanie stanu obecnego i dynamika zmian, Warszawa 2020, pp. 410–422; A. Mariański, Źródła przychodów – niesprawiedliwe i skomplikowane różnicowanie opodatkowania dochodu osób fizycznych, „Przegląd Ustawodawstwa Gospodarczego” 2020, no. 10, pp. 22–27.

85 W. Szymański, *Efektywność...*, *op. cit.*

86 Cf. E.K. Drozdowski, *Zasada zdolności płatniczej a polski system podatkowy*, Seria Prawo nr 223m, Poznań 2018; A. Nita, *Teoretyczne i normatywne wyznaczniki sprawiedliwego opodatkowania*, *Toruński Rocznik Podatkowy*, 2013; A. Pomorska, *Zakres i instrumenty personalizacji podatkowej (wybrane problemy)*, (in:) S. Wieteska, M. Wypych (eds.), *W poszukiwaniu efektywności finansów publicznych*, Łódź 2009.

87 Cf. E. Małecka-Ziembińska, *Sprawiedliwy system podatkowy – w poszukiwaniu modelowych rozwiązań*, *Studia Ekonomiczne. Zeszyty Naukowe Uniwersytetu Ekonomicznego w Katowicach* 2016, no. 294, pp. 98–107.

88 Cf. A. Mariański, *Exemptions...*, *op. cit.*; A. Nita, *Zdolność płatnicza podatnika jako kryterium sprawiedliwego opodatkowania*, *‘Kwartalnik Prawa Podatkowego’* 2017, no. 4, pp. 9–27.

89 *Ibidem*.

90 M. Kosek-Wojnar, *Zasady podatkowe w teorii i praktyce*, Warszawa 2012; J. Orłowski, *Konstytucyjna zasada powszechności opodatkowania – wybrane zagadnienia*, *‘Studia Prawnoustrojowe’* 2013, vol. 22, pp. 81–100; A. Gomułowicz, *Zasada sprawiedliwości w polskim systemie podatkowym*, *‘Ruch Prawniczy, Ekonomiczny i Socjologiczny’* 1989, vol. 3, pp. 99–130.

91 Cf. A. Mariański, *Tax...*, *op. cit.*

92 A. Nita, *Teoretyczne...*, *op. cit.*

also carry out social tasks. Although it should provide the state with revenue to cover public expenditure, when taxes are improperly structured and usually too high,⁹³ they interfere with other critical non-fiscal functions.⁹⁴ This is because the fiscal function is not and should not be the sole determinant of the principles of taxation and thus is not the only function of taxes.⁹⁵ The broad formulation of tax income and the realization of redistributive and stimulative goals result in numerous exclusions, exemptions, and tax benefits (so-called tax preferences). For these reasons, modern income taxes are characterized by considerable complexity.⁹⁶

It is also necessary to take into account so-called 'fiscal efficiency', which also includes the so-called 'costs of taxation' with this tax (and not tax costs, also important from the point of view of the construction of income tax, especially for business entities),⁹⁷ which includes both the costs of collection (administrative costs), the costs of compliance of taxpayers with tax regulations, as well as the costs of substitution (efficiency) resulting from the distorting effect of taxes on economic decisions as well as on the labour market.⁹⁸ Although the primary purpose of a tax should be fiscal, the tax system should not be characterized by excessive fiscalism⁹⁹ or cause adverse collateral effects in the economic or social sphere.¹⁰⁰

Conclusion

Summarizing the overview and general research carried out in this paper on the rationale for economic migration in the Eurasian countries studied (Belarus, Poland, Ukraine, and Vietnam), with a particular focus on the income taxation of individuals (self-employed and non-employed), it must be pointed out that taxation conditions and a stable tax system alone were not the only factors considered by individuals migrating from Poland and to Poland from Ukraine, Belarus, and Vietnam. They show

93 J. Sokołowski, *Zarządzanie przez podatki*, Warszawa 1995, p. 25.

94 A. Pomorska, *Potrzeba i kierunki reform podatków dochodowych w Polsce*, Lublin 2016, pp. 49–50.

95 Cf. A. Gomułowicz, *Funkcje systemu podatkowego*, (in:) A. Gomułowicz, D. Mączyński, *Podatki i prawo podatkowe*, Warszawa 2022, p. 349; R. Lipniewicz, *Jurysdykcja...*, *op. cit.*; R. Zieliński, *Funkcje...*, *op. cit.*, pp. 115–130.

96 Cf. A. Mariański, *Exemptions...*, *op. cit.*, pp. 22–27.

97 Cf. M. Brzostowska, P. Kubiesa, *PIT. Komentarz*, Warszawa 2022; A. Mariański (ed.), *Opodatkowanie działalności gospodarczej w Polsce*, Warszawa 2016; J. Glumińska-Pawlic (ed.), *Działalność gospodarcza w sektorze MŚP. Praktyczne aspekty tworzenia, funkcjonowania i likwidacji przedsiębiorstwa*, Warszawa 2020; A. Gomułowicz, *Prawna formuła kosztu podatkowego*, Wolters Kluwer, Warszawa 2016.

98 E. Małecka-Ziembińska, *Efektywność fiskalna podatku dochodowego od osób fizycznych w Polsce*, Wydawnictwo Uniwersytetu Ekonomicznego w Poznaniu, Poznań 2012, p. 54.

99 R. Zieliński, *Funkcje...*, *op. cit.*, p. 120.

100 K. Nizioł, *Prawne aspekty polityki podatkowej*, Warszawa 2007, p. 68.

that the rationale for economic migration to Poland by individuals varied for the countries studied. For individuals, especially those doing business from former Eastern Bloc countries (Ukraine, Belarus), among other vital premises for economic migration were legal certainty, the rule of law, and a stable tax system, which appeared to be the case in Poland, perceived as an attractive EU country for them, even though for Poles themselves it is not such due to frequent changes in laws, including tax laws, made during the fiscal year.

In this context, the best concluding remark of the considerations undertaken in this article seems to be the still valid statement of the scholar of migration studies Ernst Ravenstein:

Bad or burdensome laws, high taxes [...] an inadequate social environment, and even coercion (slave trade, transportation) all created and continue to create migration flows, but none of these flows can compare in their mass with that which arises from the desire inherent in most people to improve their existence in material terms.¹⁰¹

Undoubtedly, the opportunity for individuals to earn a stable income, whether in their work or business, without being overtaxed and taking into account their ability to pay within the tax system's legal construction, can and, as it turns out, should be among the reasons for (tax) migration, although it is not necessarily the sole reason for migration for economic reasons.

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