According to the model of rational choice, a voting decision is the result of the calculation of costs and benefits entailed by voting. A voter who makes a voting decision is guided by the principle of utility maximization. According to the theory, if the costs of voting outweigh its benefits, a voter will not take part in the elections in question.

Although rational choice theory offers a simple and intuitive answer to the question of why some people vote and others do not, it is often criticized. The main objection concerns the paradox of voting – the benefits of voting are negligible as they are further discounted by the probability of the impact of a single voice on the election outcome, and therefore voting is not cost-effective (irrational). Although numerous attempts have been made to improve the rational choice model to cope with that paradox, there is little empirical analysis confirming (or not) its usefulness in explaining voting decisions.

The purpose of this article is an empirical verification of the paradox of voting. In other words, analyses are carried out to verify whether voters in Poland who decide to participate in elections take into account the costs and benefits of voting.

The results of the analyses show that voting is not irrational, at least for some voters. Individual elements of rational calculation are statistically significant determinants of electoral participation, but the model offers only a partial explanation of the issue of absenteeism.

**Keywords:** the paradox of voting, electoral participation, rational voter, rational choice theory, benefits, costs