The poem is about the paradox that is the existence of death. Szymborska suggests that in order to talk and think about death it is necessary to undermine its significance. In essence, this is how ironic precision works in her poetry. As a literary element, ironic precision is elusive, and resists easy categorization, but for the most part it is irony constructed from the minutiae of the inhabited world with an almost necessary absence of poetic sentimentality, linguistic or figurative drama, or evasion as to the nature of our human existence. In this view, her voice is a unique one, and may very well be informed by her cultural milieu, living almost the entirety of her life in Poland, during the Soviet era.

Nonetheless, her On Death, Without Exaggeration plays with those essential absurdities, reifying Death from subject to object, in the best traditions of Marxist thought, and presents a compelling personification of the capricious and ridiculous nature of death (and therefore life), inviting her reader to not take it all so seriously, and to realize our own, individual subjectification to the ultimate cosmic joke—that the joke’s not on us, but Death.

The confrontation with death echoes the atmosphere of indifference created in her Cat in an Empty Apartment. Szymborska takes on the impossible task to name, quantify, and perhaps even ridicule Death, as if to assume dominion over it. There is a noticeable shift, where she reiterates the universal and immutable dualism between death and life—death is necessary for life to have meaning.
Szymborska draws immediate attention to the utilitarian absurdity of the subject. After depersonalizing the subject, she juxtaposes Death's primacy over us all. She returns to developing her personification—now ridiculing that 'It' isn't even very good at its job. Further qualities—obsession, lack of ideology, anti-intellectual, clumsy. Irony foreseen in the triumph of death, but contrasted by failure and inefficiency. If Death is absolute, consider the ironic lack of strength. The work of Death is halfhearted, uncommitted, and ultimately futile? Death's indifference to the actions of humanity. The shift to Szymborska's embrace of the absurdist undercurrent in the poem. Compare this gesture to the almost sentimental William Blake's Auguries of Innocence. The personification ultimately is overtly negative, not an affirmation.

It can't take a joke, find a star, make a bridge. It knows nothing about weaving, mining, farming, building ships, or baking cakes. In our planning for tomorrow, it has the final word, which is always beside the point. It can't even get the things done that are part of its trade: dig a grave, make a coffin, clean up after itself. Preoccupied with killing, it does the job awkwardly, without system or skill. As though each of us were its first kill. Oh, it has its triumphs, but look at its countless defeats, missed blows, and repeat attempts! Sometimes it isn't strong enough to swat a fly from the air. Many are the caterpillars that have outcrawled it. All those bulbs, pods, tentacles, fins, tracheae, nuptial plumage, and winter fur show that it has fallen behind with its halfhearted work. Ill will won't help and even our lending a hand with wars and coups d'état is so far not enough. Hearts beat inside eggs. Babies' skeletons grow. Seeds, hard at work, sprout their first tiny pair of leaves and sometimes even tall trees fall away. Whoever claims that it's omnipotent is himself living proof that it's not. There's no life that couldn't be immortal if only for a moment. Death always arrives by that very moment too late. In vain it tugs at the knob of the invisible door. As far as you've come can't be undone.

The title is a clue to her use of ironic precision—a subject, precisely drawn. The poet identifies the subtext of the poem—a funeral is being prepared. Trade is the metaphor applied to death—an economist's view? Szymborska systematically devalues the subject, suggesting an absence of merit by which it could be valued. We are surrounded by Death all the time—but almost never are we its victims. Some hope of escape, as metamorphosis? Szymborska offers a contrast with the ever-presence of nature in renewal. An indictment of political agendas. In other words, Death is not omnipotent—we are alive. Holistically, the poem works the classic poetic device of meiosis—precisely, death is meaningless over life.