

## Identification of taxpayers

### PESEL number

Tax identification for individuals possessing the PESEL number, which do not conduct business activity or are not registered as VAT payers.

### NIP

Identification number for individuals not possessing the PESEL number and the rest of the entities subject to registration duty.

## Are you obliged to pay taxes in Poland?

If you reside here, then yes. Residing in Poland means that you have a center of vital interests here (personal or economic issues) or you stay on its territory for more than 183 days in a tax year.



A total of  
**183**  
days of stay



1st January 2015

31st December 2015

## 1% tax for the Public Benefit Organization

While completing the tax declaration form, you can decide who will receive 1% of your tax from the tax return. You lose nothing and additionally you can specify the purpose for which you want to spend the amount you would still have to transfer to the State Treasury.

A list of current public benefit organizations can be found at:

<http://www.pozytek.gov.pl>



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# PIT TAX DECLARATION FOR 2015 STEP BY STEP



UNIA EUROPEJSKA  
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**Safe Harbour**

## Double taxation

If you are performing work abroad and you do not want to be taxed twice (at the place of work and place of residence) check whether the taxation of income from your job is regulated by the bilateral double tax agreements.

Poland concluded such agreements with: Albania, Armenia, Austria, Azerbaijan, Belarus, Belgium, Bulgaria, China, Croatia, Cyprus, Czech Republic, Denmark, Estonia, Finland, France, Georgia, Germany, Great Britain, Greece, Hungary, Indonesia, Ireland, Italy, Japan, Kazakhstan, Korea, Kuwait, Kyrgyzstan, Latvia, Lithuania, Moldova, Northern Ireland, Portugal, Republic of South Africa, Romania, Russia, Slovakia, Slovenia, Spain, Sweden, Tajikistan, the Netherlands, Tunisia, Turkey, Ukraine, Uzbekistan and USA.

## Income taxation

If you reach the income (a surplus of total revenues over costs of obtaining them) you are required to pay income tax for individuals.

Taxation refers to:

- 1 Conducting business activity in Poland.
- 2 Performing work in Poland (on the basis of employment contract or civil law contracts).
- 3 Pension, annuity.
- 4 Scholarships, which are not exempted from taxation under the Natural Persons' Income Tax Act.

## Submission of tax declaration PIT-37\*

### DEADLINES for tax declaration PIT-37

until 29 February 2016



The employer passes you  
and the corresponding Tax Office information  
about income and collected tax advances  
in the form of **PIT-11**

until 30 April 2016,  
23:59



You submit a tax declaration form **PIT-37**  
for the year 2015

### Tax declaration may be submitted to:

- personally in the corresponding Tax Office
- via the post office
- via Internet using the **e-Deklaracje** system

The current **income tax threshold** amounts to:  
**3 091 PLN.**

This is the level of income that does not result  
in the obligation to pay income tax.

\* the most common tax declaration for persons receiving income  
through payers

## Some types of tax exemptions that can reduce the amount of your tax

### Deducted from income

- Internet relief
- Rehabilitation relief
- Relief for the blood donation
- Donation to the church charity  
and care activities, Donation for the purposes  
of religious cult
- Donation to public benefit organizations

### Deducted from taxes

- Pro-family relief (for each child in the family)
- Tax from abroad - paid for the year 2015
- Construction relief
- Interest relief

## Tax underpayment

If you do not pay tax advances or do not pay the  
due amount resulting from taxes during the year,  
you must pay an annual tax when submitting  
a tax declaration.

## Tax overpayment

Tax Office has to return the overpaid or unduly paid  
tax back to you. It can be done in two ways:

- transferred to your bank account  
(if you provide your bank account number  
to the Tax Office)
- by postal order to the correspondence address  
provided (NOTE! The amount of the  
overpayment will then be reduced by the cost  
of its return, which depend on the amount  
of the overpayment)