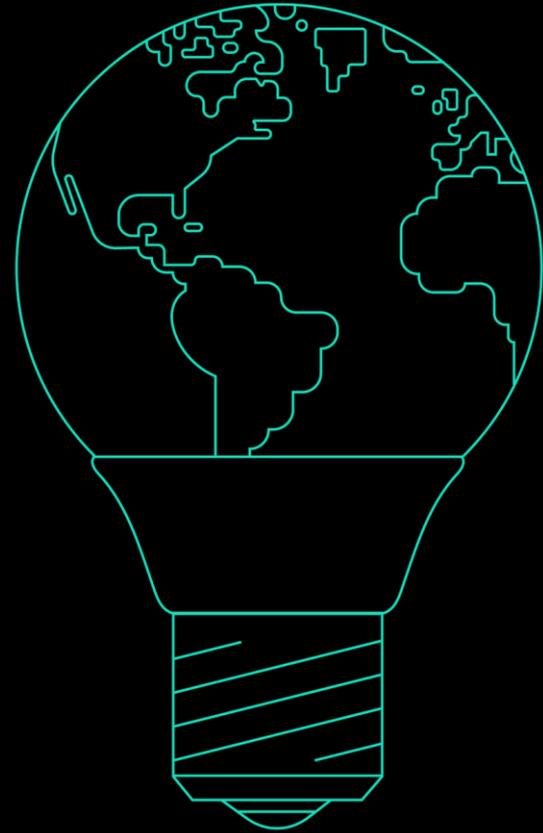


PIT-2 form

Practical Guide

VIALTO
PARTNERS



December 2025

▶ PIT-2 form - General information

WYPEŁNIĆ DZIĘKI, DRUKOWANYMI LITERAMI, CZARNYM LUB NIEBIESZYM KOŁODRIM

1. Identyfikator podatkowy NIP / numer PESEL (niezastępuje) podatkownika

PIT-2

ÓSWIADCZENIA / WNIOSKI podatnika

dla celów obliczenia miesięcznych zaliczek na podatek dochodowy od osób fizycznych¹⁾

Podane wyżej tylko te części, w zakresie których składa oświadczenie lub wniosek. Oświadczenia lub wnioski składane są poprzez zaznaczenie właściwego (tych) kwadrantu (-ów), a w części E w poz. 10 dodatkowo poprzez skreślenie niewłaściwych treści w wst. 1) albo 2), oraz skreślenie podmiotu w części K.
Podobnie jak przedtem - art. 31a ust. 2 ustawy z dnia 26 lipca 1991 r. o podatku dochodowym od osób fizycznych (Dz. U. z 2021 r. poz. 1126, z późn. zm.), zikowanej dalej „ustawa”

A. DANE IDENTYFIKACYJNE PODATNIKA

2. Nazwisko 3. Pierwsze imię 4. Data urodzenia (dzień - miesiąc - rok)

B. DANE PŁATNIKA, KTÓREMU SKŁADANE JEST ÓSWIADCZENIE / WNIOSK

6. Nazwa pełna płatnika

C. ÓSWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI²⁾ W SPRAWIE POMNIJSZENIA O KWOTĘ ZMNIEJSZAJĄCĄ PODATEK³⁾

8. Niniżej wpisuję o pomniejszenie miesięcznej zaliczki na podatek o kwotę stanowiącą:
 1/12 kwoty zmniejszającej podatek (300 zł) albo 1/24 kwoty zmniejszającej podatek (150 zł) albo 1/36 kwoty zmniejszającej podatek (100 zł)
7. Niniżej oświadczam, że:
 wycofuję uprzednio złożone oświadczenie

D. ÓSWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI⁴⁾ W SPRAWIE POMNIJSZENIA O KWOTĘ ZMNIEJSZAJĄCĄ PODATEK⁵⁾

8. Niniżej wpisuję o pomniejszenie miesięcznej zaliczki na podatek o kwotę stanowiącą:
 2x kwoty zmniejszającej podatek (150 zł) albo 3x kwoty zmniejszającej podatek (100 zł)
9. Niniżej oświadczam, że:
 wycofuję uprzednio złożone oświadczenie dotyczące podatku lub kwoty zmniejszającej podatek, albo
 nie zgłoszę ze stosowną pomniejszenia w wysokości 1/12 kwoty zmniejszającej podatek

E. ÓSWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI⁶⁾ O ZAMIARZE PREFERENCYJNEGO OPODATKOWANIA DOCHODÓW (Z MAŁŻONKIEM / JAKO OSOBA SAMOTNIE WYCHOWUJĄCA DZIECKO)⁷⁾

10. Niniżej oświadczam, że zamierzam opodatkować dochody za rok podatkowy w sposób przewidziany dla:
 małżonka albo osobo samotnie wychowującego dzieci, a:
1) moją dochody nie przekrocza kwoty 120 000 zł, a małżonka lub dziecko nie uzyskuje żadnych dochodów, które łączą się z moimi dochodami⁸⁾,
2) moją dochody przekrocza kwotę 120 000 zł, a przewidzianą roczną dochody małżonka lub dziecka, które łączą się z moimi dochodami, nie przekrocza tej kwoty⁹⁾
11. Niniżej oświadczam, że:
 wycofuję uprzednio złożone oświadczenie

F. ÓSWIADCZENIE PODATNIKA SKŁADANE ZAKŁADOWI PRACY W SPRAWIE KORZYSTANIA Z PODWYŻSZONYCH PRACOWNICZYCH KOSZTÓW UZYSKANIA PRZYCHODÓW¹⁰⁾

12. Niniżej oświadczam, że:
 spełniam warunki do korzystania z podwyższonych kosztów uzyskania przychodów, gdyż moje miejsce zamieszkania (starego lub czasowego) znajduje się poza miejscowością, w której znajduje się zakład pracy i nie otrzymuję doboru za dojazd
13. Niniżej oświadczam, że:
 wycofuję uprzednio złożone oświadczenie

As an employee of Luxoft Poland you are kindly asked at the beginning of your employment (or when relevant) **to complete the PIT-2 form** that will be used by the employer **to properly calculate your monthly tax advances** with application of the tax free amount/tax reliefs you are entitled to.

To help you with completion of the form we have prepared the below guide presenting you the details of the form along with the general comments on the consequences stemming from the statements made by you.

The form should be submitted in hard copy, printable version available here: <https://career.luxoft.com/locations/poland/onboarding-process/> (for newly joined into company) or here: [Salary and taxation - PLN - LUXproject Confluence \(luxoft.com\)](#) (available for every employee) and submitted to HR Admin.

Kindly note that to ensure that the information on the tax free amount/tax reliefs you are entitled to is properly included in your monthly payroll for the following month, the form needs to be submitted to/via HR Admin by the last day of the month.

In the case of any queries, please contact HR Admin Team:

1. via e-mail at OnboardingProcess.PL@luxoft.com (option available for New Hire)
2. via [Service Desk](#) ticket (option available for Employee)

▶ Section A.

A. DANE IDENTYFIKACYJNE PODATNIKA		
2. Nazwisko	3. Pierwsze imię	4. Data urodzenia (dzień - miesiąc - rok)
<input type="text"/>	<input type="text"/>	<input type="text"/>

In Section A. you need to fill in the boxes with your personal data such as:

- Surname (box no. 2)
- Name (box no. 3)
- Date of birth (box no. 4)

▶ Section B.

B. DANE PŁATNIKA, KTÓREMU SKŁADANE JEST OŚWIADCZENIE / WNIOSEK
5. Nazwa pełna płatnika
<input type="text"/>

In Section B. you need to fill in the box with the full name of the employer (box no. 5).

▶ Section C.

C. OŚWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI²⁾ W SPRAWIE POMNIEJSZENIA O KWOTĘ ZMNIEJSZAJĄCĄ PODATEK³⁾	
6. Niniejszym wnoszę o pomniejszenie miesięcznej zaliczki na podatek o kwotę stanowiącą:	
<input type="checkbox"/> 1/12 kwoty zmniejszającej podatek (300 zł) albo <input type="checkbox"/> 1/24 kwoty zmniejszającej podatek (150 zł), albo <input type="checkbox"/> 1/36 kwoty zmniejszającej podatek (100 zł)	
7. Niniejszym oświadczam, że:	
<input type="checkbox"/> wycofuję uprzednio złożone oświadczenie	

In Section C. (box no. 6) you decide if your employer should deduct the monthly tax-free amount when calculating your tax advance.

The yearly tax-free amount deduction is PLN 3 600, hence if you have one employer, PLN 300 may be already deducted on a monthly basis.

If you have more employers, you may ask each of them (up to 3) to make such a monthly deduction but in a proportional amount (PLN 150 if you have two employers or PLN 100 if you have 3 employers, as in total the monthly deduction should not exceed PLN 300).

Even if you have more than one employer, you may ask only one of them to apply the monthly deduction.

In box no. 6 please mark:

- **1/12 of annual deduction - PLN 300** if you would like your (one) employer to make a deduction
- **1/24 of annual deduction - PLN 150** if you have two employer and you would like to divide the deduction between them)
- **1/36 of annual deduction - PLN 100** if you have three employers and would like to divide the deduction between all of them)

By selecting box no. 7 you withdraw the statement submitted previously.

If you decide not to apply this deduction (you do not mark box no. 6 or you withdraw the statements submitted previously), your employer will not deduct PLN 300 when calculating your monthly net salary and as a result your net remuneration will be lower. Nevertheless, you will still be entitled to apply the tax free amount in your annual tax form submitted by the end of April of the year following the given calendar year (the deduction should be calculated automatically if you use the electronic forms provide by the Ministry of Finance or Twój e-PIT portal).

▶ Section D.

D. OŚWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI⁴⁾ W SPRAWIE POMNIEJSZENIA O KWOTĘ ZMNIEJSZAJĄCĄ PODATEK⁵⁾	
8. Niniejszym wnoszę o pomniejszenie miesięcznej zaliczki na podatek o kwotę stanowiącą:	
<input type="checkbox"/> 1/24 kwoty zmniejszającej podatek (150 zł)	<input type="checkbox"/> 1/36 kwoty zmniejszającej podatek (100 zł)
9. Niniejszym oświadczam, że:	
<input type="checkbox"/> wycofuję uprzednio złożone oświadczenie dotyczące podziału kwoty zmniejszającej podatek, albo	
<input type="checkbox"/> rezygnuję ze stosowania pomniejszenia w wysokości 1/12 kwoty zmniejszającej podatek	

This section is not applicable to your situation (i.e. employment contract), you may skip it.

▶ Section E.

E. OŚWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI⁶⁾ O ZAMIARZE PREFERENCYJNEGO OPODATKOWANIA DOCHODÓW (Z MAŁŻONKIEM / JAKO OSOBA SAMOTNIE WYCHOWUJĄCA DZIECKO)⁷⁾	
10. Niniejszym oświadczam, że zamierzam opodatkować dochody za rok podatkowy w sposób przewidziany dla:	
<input type="checkbox"/> małżonków albo	<input type="checkbox"/> osób samotnie wychowujących dzieci, a:
1) moje dochody nie przekroczą kwoty 120 000 zł, a małżonek lub dziecko nie uzyskują żadnych dochodów, które łączą się z moimi dochodami ⁸⁾ ,	
2) moje dochody przekroczą kwotę 120 000 zł, a przewidziane roczne dochody małżonka lub dziecka, które łączą się z moimi dochodami, nie przekroczą tej kwoty ⁸⁾	
11. Niniejszym oświadczam, że:	
<input type="checkbox"/> wycofuję uprzednio złożone oświadczenie	

In Section E. you declare the intention of joint taxation (provided you meet the conditions for joint filing) i.e.

- filing the annual tax return **jointly with spouse** (box no. 10 Option 1)
- filing the annual tax return **jointly with child** - applicable for the parent bringing up the child **alone** (box no. 10 Option 2)

In addition, you should mark the expected scenario (by crossing off the less probable one) on your and your spouse's or child's income:

Option 1 - your income will not exceed PLN 120 000 in a given tax (calendar) year and your spouse/child will have no income

Option 2 - your income will exceed PLN 120 000 in a given tax (calendar) year and expected income of your spouse/child will not exceed PLN 120 000

Box no. 11 allows you to withdraw the statement submitted previously.

▶ Section E. cont.

- ✔ If you claim the intention of joint filing with your spouse or child, the employer will calculate your monthly tax advances at lower tax rate (12%), even if your cumulative yearly income exceeded the **threshold of PLN 120 000** since when the marginal (32%) tax rate would have been applied.
- ✔ **In addition**, if Option 1 is chosen, your employer will apply the monthly tax free amount in **double amount (PLN 600)**.
- ✔ **As a result**, your net payment will be higher than in case you have not informed your employer about the intention of joint filing. Any difference between the tax rate applied by your employer at calculating the tax advance and effective tax rate resulting from annual income (which may be higher than 12%, especially if your joint taxable income exceeds PLN 240 000) will need to be paid by you as annual tax by the end of April of the year following the given calendar year (without any interest).
- ✔ If you do not inform your employer about the intention of joint filing, the employer will calculate your monthly tax advances at **12%** and **32%** once you cumulative employment taxable income **exceeds PLN 120 000**.
- ✔ **Nevertheless**, if you meet the conditions for joint taxation and you chose to do so in the annual tax form, the benefit from such reconciliation (if any) will be available once filing the annual tax form (it may result in tax refund or lower annual tax to be paid).

► Filing the annual tax return jointly with spouse

The joint taxation is possible if spouses:

- are married and subject to matrimonial joint property rule for the entire tax year or as of marriage date until the end of tax year
- apply for the joint filing in their annual tax return

provided:

- both are Polish tax residents or
- both are tax residents of another EU country, EEA country or Switzerland or one of them is Polish tax resident and the other is tax resident of other EU country, EEA country or Switzerland and 75% of their joint yearly income is taxed in Poland. The Polish tax non-resident needs to have a tax residency certificate issued by the country of residence.

► Reconciliation jointly with child

Joint taxation with a child is available to single parents (i.e individuals bringing up their child alone, without the participation of the other parent/legal guardian) who are either:

- single,
- widowed,
- divorced,
- separated,
- a person whose spouse has been deprived of parental rights or is serving a prison sentence.

And:

- are a Polish tax resident
- are a tax resident of another EU country, EEA country or Switzerland whose 75% of their joint yearly income is taxed in Poland and the place of tax residence is documented with a certificate of tax residence.

▶ Section E. - example 1

Taxpayer

Annual income below PLN 120 000

Spouse

No income

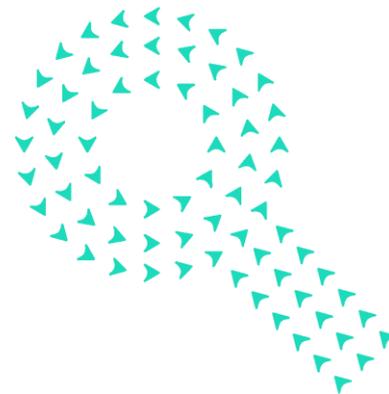
After submitting PIT-2 to your employer with marked box no. 10 at E section and crossed off Option 2, your employer will withhold the tax advances on your income at:

- 12% and
- deduct a double tax-free amount, i.e. 2 x PLN 300 (instead of PLN 300).

Example:

Taxable income: PLN 8 000

Tax advance withheld: 12% x PLN 8 000 - PLN 600 = PLN 360 (instead of PLN 660)



▶ Section E. - example 2

Taxpayer	Spouse
Annual income exceeding PLN 120 000	No income

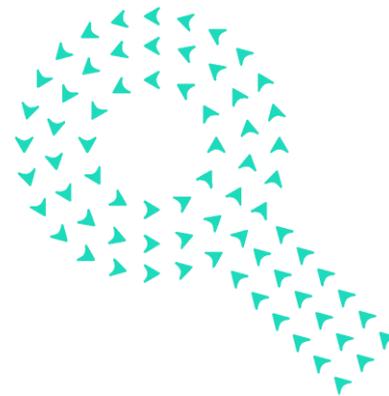
After submitting PIT-2 to your employer with marked box no. 10 at E section and crossed off Option 1, your employer will withhold the tax advances on your income at:

- 12%, even if a given month your cumulative employment income exceeds PLN 120 000, and
- deduct a single monthly tax-free amount, i.e. PLN 300.

Example:

Taxable income: PLN 14 000

Tax advance withheld: $12\% \times \text{PLN } 14\,000 - \text{PLN } 300 = \text{PLN } 1\,380$ instead of PLN 4 180 (if calculated at 32%)



▶ Section F.

F. OŚWIADCZENIE PODATNIKA SKŁADANE ZAKŁADOWI PRACY W SPRAWIE KORZYSTANIA Z PODWYŻSZONYCH PRACOWNICZYCH KOSZTÓW UZYSKANIA PRZYCHODÓW⁹⁾	
12. Niniejszym oświadczam, że:	<input type="checkbox"/> spełniam warunki do korzystania z podwyższonych kosztów uzyskania przychodów, gdyż moje miejsce zamieszkania (stałego lub czasowego) znajduje się poza miejscowością, w której znajduje się zakład pracy i nie otrzymuję dodatku za rozłąkę
13. Niniejszym oświadczam, że:	<input type="checkbox"/> wycofuję uprzednio złożone oświadczenie

By selecting box no. 12 in Section F. you confirm that you meet the condition **to use the higher lump sum deductible costs** and your employer may take them into account when calculating your tax advance (i.e. may deduct PLN 300 instead of PLN 250).

The condition is that you have a place of residence outside the place of work stipulated in the work agreement (you commute to the place of work).

In box no. 13 you withdraw the statement submitted previously.

If you do not submit PIT-2 related to use of higher costs, your employer will not apply the increased tax deductible costs when calculating your monthly net salary and as a result your net remuneration will lower. Nevertheless, if you meet the condition to use the higher costs, you may declare them in the annual tax return (instead of those reported by your employer on PIT-11). It would be recommended however to submit PIT-2 if you intend to use higher costs, so that PIT-11 and your annual tax form submitted by you are in line.

▶ Section G.

G. OŚWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI¹⁰⁾ W SPRAWIE ZWOLNIEŃ, O KTÓRYCH MOWA W ART. 21 UST. 1 PKT 152-154 USTAWY <small>(w poz. 14 należy zaznaczyć właściwy(-e) kwadrat(-y))</small>	
14. Niniejszym oświadczam, że spełniam warunki do stosowania zwolnienia, o którym mowa:	
<input type="checkbox"/>	w art. 21 ust. 1 pkt 152 ustawy (ulga na powrót); zwolnienie proszę stosować w latach od _____ do _____
<input type="checkbox"/>	w art. 21 ust. 1 pkt 153 ustawy (ulga dla rodzin 4+)
<input type="checkbox"/>	w art. 21 ust. 1 pkt 154 ustawy (ulga dla pracujących seniorów)
i jestem świadomy/świadoma odpowiedzialności karnej za złożenie fałszywego oświadczenia	
15. Niniejszym oświadczam, że:	
<input type="checkbox"/>	wycofuję uprzednio złożone oświadczenie

In Section G. (box no. 14) you confirm if you are entitled to one of the reliefs listed below:

- **Repatriation relief** (you need to indicate in which tax years the relief should be applied)
- **Relief for large families (4+)**
- **Relief for working pensioners**

Each of these reliefs provides an exemption of income up to **PLN 85 528 per year**. You will find the description of the conditions allowing application of given relief on the next pages.

Box no. 15 allows you to withdraw the statement submitted previously.

In case you meet the conditions to apply one of the reliefs and:

- submit the PIT-2 statement - your employer will exempt your income up to PLN 85 528 from taxation (and calculate the tax advances only when this threshold is exceeded)
- do not submit PIT-2 statement - your employer will calculate tax advances on the entire income (including the part subject to relief). Nevertheless, you will still be entitled to apply the relief in your annual tax form - this should result in tax refund or lower annual tax to be paid.

Repatriation relief

The repatriation relief is allowed for taxpayers **moving his/her place of residence to the territory of Poland** and is **available for four consecutive tax years**, counting from the year in which the taxpayer moved his place of residence, or from the next year.

The conditions for exemption (need to be met jointly):

1. the taxpayer became a **Polish tax resident** (not earlier than as of 2022) as a result of return or relocation to Poland and as a consequence is subject to unlimited tax obligation in Poland, and
2. the taxpayer **was not domiciled in Poland** during the period including:
 - a. **three calendar years** directly preceding the year in which he/she changed his/her place of residence to Poland, and
 - b. the period from the beginning of the year in which he/she changed his/her place of residence to Poland until the day preceding the day on which he changed his place of residence to Poland, and
3. the taxpayer:
 - a. has **Polish citizenship, Karta Polaka** or **citizenship of a European Union Member State** or a country belonging to the **European Economic Area or the Swiss Confederation**, or
 - b. he / she was **domiciled**:
 - i. continuously for at least the period referred to in point 2, in a country, which is a Member State of the European Union or a country belonging to the European Economic Area and Swiss Confederation as well as specified other countries including: Australia, Chile, Israel, Japan, Canada, Mexico, New Zealand, South Korea, United Kingdom Great Britain and Northern Ireland or the United States of America, or
 - ii. in the territory of Poland for at least five calendar years preceding the period referred to in point 2, and
4. has a **certificate of residence** or other document, which proves the tax residence in the period required to establish the right to the exemption, and
5. the exemption was not previously used, in whole or partly - in the case of the taxpayers who will again transfer their place of residence to the territory of Poland.

► Relief for working pensioners



The relief is applicable to taxpayers who **have reached retirement age** (currently 60 years of age for women and 65 years of age for men) and their pension is suspended.

► Relief for large families (4+)



The relief is applicable to the taxpayers **bringing up at least 4 children**. The limit of income that may benefit from tax exemption (PLN 85 528) is set for each parent separately.

▶ Section H.

H. WNIOSEK PODATNIKA SKŁADANY PŁATNIKOWI¹¹⁾ O NIESTOSOWANIE ULGI DLA MŁODYCH¹²⁾ LUB PRACOWNICZYCH KOSZTÓW UZYSKANIA PRZYCHODÓW¹³⁾ <small>(w poz. 16 i 17 należy zaznaczyć właściwy(-e) kwadrat(-y))¹¹⁾</small>	
16. Niniejszym wnioskuję o obliczanie zaliczek na podatek dochodowy bez stosowania:	<input type="checkbox"/> ulgi dla młodych <input type="checkbox"/> pracowniczych kosztów uzyskania przychodów
17. Niniejszym oświadczam, że wycofuję uprzednio złożony wniosek w zakresie:	<input type="checkbox"/> ulgi dla młodych <input type="checkbox"/> pracowniczych kosztów uzyskania przychodów

In Section H. (box no. 16) you ask your employer **to stop**:

- deducting standard tax deductible costs
- exempting the income from taxation if you are below 26 years of age

Such kind of request is justified if you have additional sources of income subject to progressive taxation and other employers are using the same deductions/relief which may lead to annual tax payable in substantial amount.

In box no. 17 you withdraw the statement submitted in box no. 16.

▶ Section I.

I. WNIOSEK PODATNIKA SKŁADANY PŁATNIKOWI¹⁴⁾ O REZYGNACJĘ ZE STOSOWANIA 50% KOSZTÓW UZYSKANIA PRZYCHODÓW¹⁵⁾

18. Niniejszym wnioskuję o niestosowanie 50% kosztów uzyskania przychodów przy obliczaniu zaliczek na podatek dochodowy:

tak

19. Niniejszym oświadczam, że:

wycofuję uprzednio złożony wniosek

In Section I. (box no. 18) you ask your employer to resign from the application of the 50% tax deductible costs (if you are already entitled to such costs).

You should choose this option only if you would like to **resign from 50% costs**.

In box no. 19 you may withdraw a previous resignation from 50% costs.

▶ Section J.

J. WNIOSEK PODATNIKA SKŁADANY PŁATNIKOWI ¹⁶⁾ W SPRAWIE NIEPOBIERANIA ZALICZEK W ROKU PODATKOWYM	
20. Niniejszym wnioskuję o niepobieranie zaliczek w roku _____, gdyż przewiduję, że uzyskane przeze mnie dochody podlegające opodatkowaniu według skali podatkowej nie przekroczą w tym roku kwoty 30 000 zł	<input type="checkbox"/> tak
21. Niniejszym oświadczam, że:	<input type="checkbox"/> wycofuję uprzednio złożony wniosek

In Section J. you ask your employer for withholding no tax advances - for that purpose in box no. 20 you need to indicate the tax year your request relates to and properly complete the checkmark. It is possible only if you estimate that your **annual taxable income will be lower than PLN 30 000** (which is a tax free amount).

IMPORTANT!

Due to fact that this section is related to the certain tax year, the statement with this section completed needs to be submitted each year, when applicable.

Even, if you submit a request for non-withholding but your yearly income exceeds the limit of PLN 30 000, tax on income exceeding PLN 30 000 will be payable as annual tax reported in your annual tax form submitted by the end of April of the year following the given tax year.

In box no. 21 you may revoke the request for non withholding.



Section K.

K. PODPIS	
22. Data wypełnienia (dzień – miesiąc – rok) _____	23. Podpis podatnika

In Section K. you should put:

- Date when PIT-2 is signed in the following format: day - month - year (box no. 22.)
- Your signature (box no. 23.)

▶ FAQ

01 |

When do I need to submit PIT-2 statement

The submission and withdrawal may take place at any time of the calendar year. If a declaration is made, the employer should apply the rules resulting from submitted statement as long as you withdraws the declaration (also partially).

Do I need to submit PIT-2 statement each tax year?

02 |

Basically, the PIT-2 form should be submitted by the employee at the beginning of the employment. As long as the state of facts remains the same there is no need to submit a new form each year. Only if you request your employer for no withholding of tax advances (Section J of PIT-2 form), you should submit the form each year.

Is the submission of PIT-2 obligatory for the employee?

03 |

The submission of PIT-2 statement is not obligatory. There are no sanctions for not submitting the statement. Lack of PIT-2 statement submission may impact net remuneration received by the employee (i.e. the reliefs that may be used on a monthly basis would be declared and reconciled once the annual tax form is submitted to the tax office).

PERSONAL INCOME TAX in Poland – basic information for Employee

Personal Income Tax must be paid by every Employee (Taxpayer), who obtains income in Poland, e.g. receives remuneration (based on employment contract).

Manner of calculation :

In general, the tax is calculated on the basis of tax rate bands. In Poland, there are two tax thresholds, depending on Taxpayer income:

- less than **PLN 120,000** during the fiscal year* - 1st tax band
- more than **PLN 120,000** – 2nd tax band

Tax rate bands apply mainly to individuals, who perform work in Poland, receiving remuneration in return.

The principles of calculation for each tax rate band are different.

For 2026 they present as below:

Taxable income PLN		Tax	
Up to	120,000	12%	
More than	120,000	PLN 10,800 + 32% of the surplus over PLN 120,000	minus the amount reducing the tax (PLN 3,600)

*Fiscal year in Poland equals to calendar year

Deductible costs:

If you live in the city where you perform work, you have 250 PLN of deductible costs. However, if you live outside of the city, where your workplace is, then you are entitled to 300 PLN of costs of revenue which decreases your tax base.

In **PIT-2** form by selecting box no. 12 in Section F you confirm that you meet the requirements to use the higher lump sum deductible costs and your employer may take them into account when calculating your tax advance.

F. OŚWIADCZENIE PODATNIKA SKŁADANE ZAKŁADOWI PRACY W SPRAWIE KORZYSTANIA Z PODWYŻSZONYCH PRACOWNICZYCH KOSZTÓW UZYSKANIA PRZYCHODÓW⁹⁾	
12. Niniejszym oświadczam, że:	<input type="checkbox"/> spełniam warunki do korzystania z podwyższonych kosztów uzyskania przychodów, gdyż moje miejsce zamieszkania (stałego lub czasowego) znajduje się poza miejscowością, w której znajduje się zakład pracy i nie otrzymuję dodatku za rozłąkę
13. Niniejszym oświadczam, że:	<input type="checkbox"/> wycofuję uprzednio złożone oświadczenie

The position “Koszty uzyskania” or “Costs of revenue” on your payslip - will be 300 PLN instead of 250 PLN.

Tax settlement document:

Taxpayers must file their tax settlement using special documents (forms) called PIT.

Note: In Poland there are a few PIT forms – the choosing of the proper PIT for tax settlement depends on many factors. The earned income (or losses sustained) statement for a fiscal year can be filed using PIT 36, 36-L, 37, 38 and 39 tax annual forms. Before filling the PIT, everyone should make sure which of the various PIT documents is applicable for her/his specific situation. In case incomes are received by the Taxpayer only under contract of employment, then the statement for a fiscal year can be filed using PIT-37 form.

The completed and signed PIT form should be delivered to the competent local tax office, assigned to Taxpayer's place of residence. Taxpayers can send it also via post or use [e-Deklaracje \(podatki.gov.pl\)](https://e-deklaracje.podatki.gov.pl) (available in Polish, English, Ukrainian)

Employees who use PIT-37 and PIT-38 tax forms for the annual tax statement have also a possibility to use **PITs completing for them automatically by the tax authorities**. Such tax return forms are created in the e-form (**e-PIT**) and require from the Taxpayer only a revision and change (if require) of the inputted data. If the Taxpayer does not perform verification of the annual tax statement prepared by the tax authorities, it will be considered as your final PIT declaration filed within the statutory deadline.

E-PITs prepared by the tax authorities are available effectively from 15th February of calendar year on the [tax portal](#) (available in Polish, English, Ukrainian).

How to pay income tax :

The advance income tax payment is deducted every month by the employer from the remuneration paid to the Taxpayer. By the end of February of each year the Employee receives a **PIT-11** form from the employer, that contains information about Employee's incomes, tax-deductible expenses and advance social and health insurance contributions paid to ZUS. This form is the basis for settlement with the tax office on a separate annual PIT form. Based on polish tax regulation Employees are obligated to storage PIT-11 form for the period of 5 years after finalizing taxation procedure.

Important: losing the PIT-11 form, failure to collect it from the post office, in other words not having the form, does not exempt the Taxpayer from paying the tax. The Employees who do not receive the PIT11 form their employers (principals) by the end of February should contact them as soon as possible and ask to provide the document or a copy of it.

When advance income tax payments are made regularly, it may turn out, that the taxes shown in the PIT form has already been paid in total to Tax Office. However, sometimes it can happen, that **Employees need to make up the difference when the advance payments have not covered the whole tax due**. Such situation usually takes place if Employee's income exceeds 120 000 PLN. On the other hand, it may also turn out that the tax office is obliged to refund any excess payments to them.

Individuals who conduct their own business activity must pay advanced income tax payments on their own on a monthly or quarterly basis.

Deadline for settlement :

Important: Every Taxpayer must review and submit a proper annual PIT form by 30th of April. This is the deadline for transferring tax liabilities the tax payment to Tax Office (in case advance tax payments made by the Employer have not covered the whole tax due) as well.

Taxpayer should transfer all of Polish tax liabilities to the **individual tax account (so called “micro account”)** The micro account number remains the same even if one changes their residency address, surname or tax office. All Taxpayers will need to obtain the relevant number of the “micro account” on their own, by generating it online on an official Ministry of Finance webpage <https://www.podatki.gov.pl/generator-mikrorachunku-podatkowego> after providing the tax identification number – PESEL or NIP. It is also possible to check your “micro account” in local tax office, assigned to the Taxpayer registered place of residence.

If the PIT form shows an excess payment of tax, the tax office must refund it to the Taxpayer’s bank account. If the Taxpayer uses electronic way for the annual tax statement (e-PIT, e-deklaracje), then tax office makes a refund within 45 calendar days from a PIT settlement deadline (30th April). For the annual tax statements delivered to the Tax Office in a paper form this period is 3 months.

Tax deductible costs - the new Polish Deal 2.0 (click here to read more):

Relief 4+ vacation for large families

The relief is applicable for taxpayers - parents and guardians with four or more children to raise. The income of each parent will be exempted from PIT up to the revenue (gross) not exceeding PLN 85,528 in the tax year. The relief is individual for each taxpayer, hence parents bringing up together at least 4 children may both benefit from the relief (each parent up to the limit of PLN 85,528). The limit not used entirely by one parent (because of income lower than limit) cannot be transferred to other parent.

Relief for return for the transfer of tax residence to Poland

The relief is only available for such taxpayers who have transferred their residence to the territory of the Republic of Poland from 2023 till 2026. If the transfer of residence took place earlier, the taxpayer cannot benefit from the tax exemption. The tax exemption can only be applied in the event of a change of tax residence, so returning to Poland only from a short-term employment trip will not entitle you to tax preferences.

The tax exemption covers the income (the amount of gross remuneration) of the taxpayer who has transferred his place of residence to the territory of the Republic of Poland, and the tax exemption does not exceed the amount of PLN 85,528 in the tax year. Repatriation relief is allowed for 4 consecutive tax years, counting from the beginning of the year in which the taxpayer moved his/her place of residence, or from the beginning of the next year.

G. OŚWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI¹⁰⁾ W SPRAWIE ZWOLNIEŃ, O KTÓRYCH MOWA W ART. 21 UST. 1 PKT 152-154 USTAWY (w poz. 14 należy zaznaczyć właściwy(-e) kwadrat(-y))	
14. Niniejszym oświadczam, że spełniam warunki do stosowania zwolnienia, o którym mowa:	
<input type="checkbox"/>	w art. 21 ust. 1 pkt 152 ustawy (ulga na powrót); zwolnienie proszę stosować w latach od _____ do _____
<input type="checkbox"/>	w art. 21 ust. 1 pkt 153 ustawy (ulga dla rodzin 4+)
<input type="checkbox"/>	w art. 21 ust. 1 pkt 154 ustawy (ulga dla pracujących seniorów)
i jestem świadomy/świadoma odpowiedzialności karnej za złożenie fałszywego oświadczenia	
15. Niniejszym oświadczam, że:	
<input type="checkbox"/>	wycofuję uprzednio złożone oświadczenie

To apply, fill PIT-2 in Section G (box no. 14) by confirming if you are entitled to one of the reliefs listed below:

- **Repatriation relief** (you need to indicate in which tax years the relief should be applied);
- **Relief for large families (4+);**
- **Relief for working pensioners.**

Joint taxation :

In Poland there is possibility for employee to joint taxation with his/her spouse or children.**

Joint taxation with a spouse is cost-effective if the spouses fall into different tax rate bands, e.g. Your income is up to PLN 120 000, but your spouse's income falls into first tax rate. It is also worthwhile if one of the spouses doesn't receive income or if their income is lower than the amount exempt from tax - lower than PLN 120 000.

** Single parents settle their tax returns together with a child. According to the Polish tax law single parent is: single parent who is a maiden, bachelor, widow, widower, divorcee, a person with respect to whom a separation has been pronounced within the meaning of separate regulations, or a person whose spouse has been deprived of parental rights or is serving a sentence of imprisonment, if this parent or guardian is raising children alone during the tax year.

Employee's income	Spouse's income
EXAMPLE 1:	
PLN 171 056	PLN 0
Settling the Tax separately: PLN 30 737,92 Tax in total	
1st threshold: 12% * 120 000 PLN = 14 400,00 PLN	Spouse is not paying the income taxes.
Income above 2nd threshold limit: 32% * 51 056 PLN = 16 337,92 PLN	
EXAMPLE 2:	
PLN 171 056	PLN 0
Settling the Tax jointly: PLN 20 526,72 tax in total	
171 056 PLN / 2 = 85 528 PLN, so both Employee and Spouse do not cross 2nd threshold	

85 528 PLN * 12% = 10 263,36 per person, so jointly they have to pay **20 526,72** PLN tax.

Employee's income	Spouse's income
EXAMPLE 3:	
PLN 171 056	PLN 50 000
Settling the Tax separately: PLN 36 737,92 Tax in total	
1st threshold: 12% * 120 000 PLN = 14 400,00 PLN	1st threshold: 12% * 50 000 PLN = 6 000
Income above 2nd threshold limit: 32% * 51 056 PLN = 16 337,92 PLN	
EXAMPLE 4:	
PLN 171 056	50 000 PLN
Settling the Tax jointly: PLN 26 526,72 tax in total	
221 056 PLN / 2 = 110 528 PLN, so both Employee and Spouse do not cross 2nd threshold	
110 528 PLN * 12% = 13 263,36 per person, so jointly they have to pay 26 526,72 PLN tax.	

Please note that the examples do not include tax free-amount which equals 0 PLN – 30 000 PLN (yearly) depending on the income.

In case when your income will be exceed the common tax threshold (PLN 240 000), the difference between your income and the tax threshold will be taxed at 32%.

Important: Please remember that the income includes not only your base salary but also bonuses, awards. It is really important because your situation can change significantly during the year.

In order to settle tax jointly **with a spouse**, the following conditions have to be fulfilled:

- both spouses must reside in Poland for at least 183 days in the given year;
- they must have a common marital estate;
- The taxpayers are entitled to annual joint married tax return **even if they got married in the given tax year**;
- they must file a statement on the fulfilment of the conditions listed above – by placing their signatures on the PIT form.

In order to settle tax jointly **with a child**, the following conditions have to be fulfilled:

- one has to be single (unmarried, widow(er), divorced);
- and have custody of a child (as parent or legal guardian).

Joint taxation applies to children:

- under 18 years of age;
- children who received nursing allowance under separate provision of law (regardless of their age)
- children over 18 and under 25 years of age attending schools (provided that in a given tax year child did not receive income subject to taxation on a general basis or from capital assets, the total amount of which does not exceed twelve times the social pension (currently PLN 1588,44). This means that parents or guardians may jointly account for children who earned no more than PLN 21 371,52 in a given tax year.).

Along with the reintroduction of joint settlement with a child, the provisions include:

- extension of tax reliefs - the relief for families of 4+, the relief for the young, the return relief, and the relief for working seniors will also cover maternity benefits granted to parents and guardians bringing up children,
- preference - a child with a tax-free amount - family allowances of minor children will not be added to parents' income, a child treated as a separate taxpayer will benefit from a tax-free amount.

To apply, fill PIT-2 form Section E, where you declare the intention of joint taxation (provided you meet the conditions for joint filing) i.e.

- filing the annual tax return **jointly with spouse** (box no. 10 Option 1)
- filing the annual tax return **jointly with child** - applicable for a parent bringing up a child **alone** (box no. 10 Option 2)

In addition, you should mark the expected scenario (by crossing off the less probable one) on your and your spouse's or child's income:

Option 1 - your income will not exceed PLN 120,000 in a given tax (calendar) year and your spouse/child will have no income

Option 2 - your income will exceed PLN 120,000 in a given tax (calendar) year and expected income of your spouse/child will not exceed PLN 120,000

Box no. 11 allows you to withdraw the statement submitted previously.

PLEASE NOTE - Joint taxation is applied for the whole year that the form was submitted. Request for joint taxation should be submitted annually.

E. OŚWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI⁶⁾ O ZAMIARZE PREFERENCYJNEGO OPODATKOWANIA DOCHODÓW (Z MAŁŻONKIEM / JAKO OSOBA SAMOTNIE WYCHOWUJĄCA DZIECKO)⁷⁾	
10. Niniejszym oświadczam, że zamierzam opodatkować dochody za rok podatkowy w sposób przewidziany dla:	
<input type="checkbox"/> małżonków albo	<input type="checkbox"/> osób samotnie wychowujących dzieci, a:
1) moje dochody nie przekroczą kwoty 120 000 zł, a małżonek lub dziecko nie uzyskują żadnych dochodów, które łączą się z moimi dochodami ⁸⁾ ,	
2) moje dochody przekroczą kwotę 120 000 zł, a przewidziane roczne dochody małżonka lub dziecka, które łączą się z moimi dochodami, nie przekroczą tej kwoty ⁸⁾	
11. Niniejszym oświadczam, że:	
<input type="checkbox"/> wycofuję uprzednio złożone oświadczenie	

PIT “0 “- right to tax exemption for Taxpayer under 26 years old:

Employee under the age of 26 are exempt from paying the standard personal income tax (12%) automatically, if their revenue (gross) does not exceed **85.528 PLN per year**.

Tax is calculated only on income exceeding this limit. This exception does not apply to social security (social security and health insurance is payable on the revenue subject to relief). This exemption **is applied automatically by employer**. If the Employee under the age of 26 decides to not use the tax exemption at all then submitting a proper written request to the Employer is required.

H. WNIOSEK PODATNIKA SKŁADANY PŁATNIKOWI ¹¹⁾ O NIESTOSOWANIE ULGI DLA MŁODYCH ¹²⁾ LUB PRACOWNICZYCH KOSZTÓW UZYSKANIA PRZYCHODÓW ¹³⁾ (w poz. 16 i 17 należy zaznaczyć właściwy(-e) kwadrat(-y)) ¹¹⁾	
16. Niniejszym wnioskuję o obliczanie zaliczek na podatek dochodowy bez stosowania:	<input type="checkbox"/> ulgi dla młodych <input type="checkbox"/> pracowniczych kosztów uzyskania przychodów
17. Niniejszym oświadczam, że wycofuję uprzednio złożony wniosek w zakresie:	<input type="checkbox"/> ulgi dla młodych <input type="checkbox"/> pracowniczych kosztów uzyskania przychodów

To resign from the exemption, fill PIT-2 section H (box no. 16). In box no. 17 you withdraw the statement submitted in box no. 16.

Such kind of a request is justified if you have additional sources of income subject to progressive taxation and other employers are using the same deductions/relief which may lead to annual tax payable in substantial amount.

PIT-2 :

PIT 2 is a **declaration**, that Employee may submit to the employer for the purpose of calculating monthly advances for personal income tax. Declaration can be submitted by Employees affected by 1st and 2nd tax threshold. If Employee has multiple employers PIT 2 should be submitted to one of them.

Declaration can be submitted during the tax year. It will be effective no later than the month following the month in which the payer received the PIT-2 declaration. The declaration does not have to be repeated in subsequent years if the facts have not changed.

In Section C PIT 2 (box no. 6) Employee decides if employer should deduct the monthly tax-free amount when calculating their tax advance. An employer who received a declaration from an Employee on time is obliged to **reduce the calculated advance payment for the income tax** of a given employee by 1/12 of the tax-reducing amount specified in the first tax scale (i.e. currently 1/12 x 12% x PLN 30,000 = PLN 300) or 1/24 (of the tax-reducing amount specified in the first tax scale (i.e. currently 1/24 x 12% x PLN 30,000 = PLN 150) or 1/36 (of the tax-reducing amount specified in the first tax scale (i.e. currently 1/36 x 12% x PLN 30,000 = PLN 100)

C. OŚWIADCZENIE PODATNIKA SKŁADANE PŁATNIKOWI²⁾ W SPRAWIE POMNIEJSZENIA O KWOTĘ ZMNIEJSZAJĄCĄ PODATEK³⁾	
6. Niniejszym wnoszę o pomniejszenie miesięcznej zaliczki na podatek o kwotę stanowiącą:	
<input type="checkbox"/> 1/12 kwoty zmniejszającej podatek (300 zł)	albo <input type="checkbox"/> 1/24 kwoty zmniejszającej podatek (150 zł), albo <input type="checkbox"/> 1/36 kwoty zmniejszającej podatek (100 zł)
7. Niniejszym oświadczam, że:	
<input type="checkbox"/> wycofuję uprzednio złożone oświadczenie	

PIT 2 can be found there: [PIT-2](#)

Tax allowances :

While preparing tax returns, it is possible to deduct tax allowances. It gives the Taxpayer the possibility to pay lower tax.

Allowances may be deducted from income and from tax.

- Allowances deducted from income: e.g. social and health contributions;
- Allowances deducted from tax: e.g. child benefit, health, Internet allowance.

In order to deduct the allowances, it is needed to fill in the relevant PIT forms. All information and allowances` details are available in every tax office.

1.5% tax for public benefit organizations

Every Taxpayer has the right to transfer 1.5% of their tax to a public benefit or social organization. The list of public benefit organizations is available [here](#).

It is really worth and easy to transfer 1.5% of our tax. We only have to put the amount to be transferred (which cannot exceed 1.5% of tax) the organizations` register number (called KRS number) in the correct field of the tax return form.

Relief for the Internet

The taxpayer in the annual tax settlement may take advantage of the deduction related to the use of the Internet up to PLN 760 per year. The deduction applies to taxpayers using access to the network privately, and therefore both in the case of economic activity in which the Internet will be a tax cost, and in the case of obtaining an equivalent for teleworking, the relief will not be entitled.

The relief applies only to taxpayers who benefit from the deduction for 2 immediately consecutive tax years. If the taxpayer used the deduction for the first time in the return for 2024 (submitted at the beginning of 2025), the deduction may be used for the last time in the return for 2025 (submitted at the beginning of 2026). In subsequent years (and therefore also in 2026 from the testimony for 2025) he will not be entitled to relief.

Please be aware that you need collect documentation confirming that you have agreement related to Internet on your name and you paid this expense by yourself.

GENERAL RULES IN POLAND

- Each Employee is offered with gross salary;
- Employment contract indicates only base salary gross (without bonuses, allowances, KPI etc.);
- Bonuses, KPIs, allowances are calculated separately and are not indicated in contract;
- Employer, on behalf of the Employee, pays all mandatory contribution, each month; Salary reduced of those mandatory contributions (and benefits, if the Employee decided so) is net salary and it is transferred each month to the Employee's bank account;
- At Luxoft Poland, salary is paid on the last day of the month.
- NOTE: employee should open bank account themselves in any bank and provide info about bank account number to HR.

Contributions for social insurances:

Health Insurance (NFZ- National Health Fund)

- The contribution is 9% of the base.
- The basis of assessment is the Employee's salary net of social insurance, financed by the Employee.

In 2026, the amount of the limitation of the annual basis for the assessment of pension and disability insurance contributions will be PLN 282 600,00. This follows from the announcement of the Minister of the Family and Social Policy on the amount of the limitation of the annual contribution assessment basis for pension and disability insurance in 2026 and the amount of the projected average remuneration adopted for its determination (Mon. Pol. of 2022, item 1014).

NOTE: Each contribution, with their exact cost, may be seen on payslips (in Luxoft Poland – via Asistar).

Here you can find a calculator shared by the Ministry of Finance (in Polish only): <https://niskiepodatki-kalkulator.mf.gov.pl/> . As we understand, the calculator will be updated successively, as currently has no possibility to add calculations with 50% costs of earning revenue.

Additional materials:

1. Description of payslip (PL and ENG) is available [here](#).
2. More information about income tax in Poland:
 - <https://www.podatki.gov.pl/>

- <https://www.e-pity.pl/polski-lad/>

