

## Paying tax

### Information on paying tax: pay-as-you-earn or one-off-payments, deadlines



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### How to calculate taxes

Taxes in Poland may be:

1. calculated based on income actually earned (the difference between revenue and tax deductible expenses),
2. calculated based on revenue (without reducing it by tax deductible expenses),
3. determined as a fixed amount in a decision issued by the revenue office.

### Taxation on income

You are required to pay a tax on earned income if you earn revenues from, inter alia:

a contract of employment,

- an old-age pension,
- economic activity,
- the sale of securities or shares in companies,
- the sale of real estate.

The choice of the settlement method may affect the amount of tax.

As a rule, you file a tax return individually, as a taxable person. This means that you declare the income that you have earned to the revenue office for tax purposes. If you earn certain revenues (e.g. from an employment contract) and specific conditions are met, you may also file a tax return together with a spouse or as a single parent.

Tax on certain types of income is paid during the fiscal year (e.g. on income from employment or economic activity).

The deadline for paying the tax may also expire only at the end of the period set for submitting a tax return (e.g. on income from the sale of shares or real estate). In such a case, the income tax resulting from the tax return is the tax due for the year concerned.

**Please note: The revenue office may issue a decision determining a different amount of tax. Such a decision may be issued also when you do not submit a tax return.**

## Taxation on revenue

You are required to pay a tax on earned revenue if you earn revenue from, inter alia:

- royalties, including copyright, advisory services, accounting services, market research services, legal services and advertising services, paid to non-residents,
- wins in competitions, games and pari-mutuel betting,
- benefits received by old-age or disability pensioners due to a former employment relationship or another relationship with the establishment where they worked,
- interest and discounts on securities,
- interest or other revenues from funds accumulated in the taxable person's account or in other forms of saving,
- dividends and other revenues from participation in legal persons' profits,
- revenues from certain types of economic activity, provided that such a tax payment method has been chosen,
- revenues from rental, provided that such a tax payment method has been chosen.

The revenue tax is paid during the fiscal year.

**Please note: The revenue office may issue a decision determining a different amount of tax. Such a decision may be issued also when you do not submit a tax return.**

## Taxation under a decision

The amount of tax may be determined, at your request, in a decision issued by the revenue office. Your tax may be calculated in this manner if you earn revenues:

- from special branches of agricultural production, provided that the income from these branches is determined using standards for estimating income from a specific growing area or livestock production unit,
- from certain types of economic activity,
- as a member of the clergy.

The tax determined by the revenue office is paid during the fiscal year.

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