

# Personal income tax rates

## Information on personal income tax rates

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### Tax scale

The basic tax rates applicable in Poland are 12% and 32%.

The 12% rate is used if the tax base does not exceed PLN 120 000. The 32% rate is used if the tax based exceeds this amount. The tax 12 % is additionally reduced by a degressive tax-reducing amount 3600 zł.

The types of income taxed in this manner include: income from employment, old-age pension or economic activity.

### Uniform tax rate

A uniform tax rate of 19% may also be applied.

You may be taxed in this manner if you earn income from non-agricultural economic activities or from special branches of agricultural production, the income from which is established on the basis of the accounting books maintained.

If you wish to be taxed in this manner, you have to submit a written declaration to the revenue office or inform the revenue office accordingly under the Act on the Central Registration and Information on Business.

Other revenues or income may also be taxed at a uniform tax rate, for example:

- income from the sale of securities or shares in companies (19%),
- income from the sale of real estate (19%),
- revenue from wins in competitions, games and pari-mutuel betting (10%).

### Lump-sum tax on registered revenues

Some types of economic activity may be subject to a lump-sum tax. In such a case, the tax base is revenue. The tax rate depends on the type of economic activity carried out. The lump-sum tax rates are 17%, 15%, 12.5%, 10%, 8.5%, 5.5% and 3%.

If you wish to be taxed in this manner, you have to submit a written declaration to the revenue office or inform the revenue office accordingly under the Act on the Central Registration and Information on Business.

The following types of revenue may also be subject to the lump-sum tax:

- from rental of real estate (8.5% or 12.5%),
- from agricultural retail trade, subject to certain conditions (2%).

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