


# How to donate 1.5% of your tax to a public benefit organization (OPP) in your tax return

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The request to donate 1.5% of your tax to a public benefit organization (OPP) is included in your tax return. Simply enter the KRS number of the OPP you have chosen and the amount you wish to donate. This amount cannot exceed 1.5% of your tax due, rounded down to the nearest ten groszy (PLN 0.10).

If you want your support to be allocated to a specific purpose, you can indicate it in the designated section of your tax return.

If you are filing your annual tax return using the Your e-PIT service, the prepared return will automatically include the OPP to which you donated 1.5% of your tax in the previous year (provided that this OPP is still included in the List of OPPs eligible to receive 1.5% of the tax due). If you indicated a specific purpose in the tax return for the previous year, the same specific purpose will be shown in the prepared tax return.

Of course, you can change the details of the chosen OPP, including the KRS number as well as the specific purpose.

## Facilitations for retirees and disability pensioners

If you are a retiree or disability pensioner and are not required to file a tax return, and you:

- have received an annual tax settlement (PIT-40A),
- do not claim any deductions, and
- wish to donate 1.5% of your tax to a selected OPP

– you only need to submit a PIT-OP form by 30 April of the year following the fiscal year.

By submitting the PIT-OP form, you consent to donating 1.5% of your tax due.

Furthermore, if you received an annual tax calculation (PIT-40A) from the pension authority and do not submit a PIT-OP form, the tax office will transfer 1.5% of your tax due to the OPP indicated by you in your tax return, return correction, or PIT-OP for 2024. In this case, the transfer of 1.5% of the tax due to the OPP is made based on the PIT-OP request prepared by the tax office via the tax portal

(automatic acceptance of PIT-OP).

## How to choose a public benefit organization (OPP)

You can choose an OPP to which the head of your tax office will transfer 1.5% of your tax due resulting from your annual tax return or its correction.

An OPP needs to be chosen from the list of organizations eligible to receive 1.5% of the tax. This list is compiled as of 30 November of a given fiscal year and published by 15 December. The eligibility criteria for OPPs and the rules for maintaining their list are governed by the Public Benefit and Volunteer Work Act.

The list of OPPs is maintained by the Director of the National Freedom Institute – Centre for Civil Society Development (NIW-CRSO) and is available on the website of the [National Freedom Institute](#).

**Note:** If you are a non-resident (a person who, in accordance with the regulations, does not have a place of residence for tax purposes in Poland) and you file your tax return during the fiscal year, you should choose an OPP from the list published for the previous fiscal year.

## Rules for donating 1.5% of the tax to an OPP

The head of the tax office competent for your place of residence on the date of filing the tax return, at the request made in the tax return or its correction, or in the PIT-OP form, transfers to one OPP an amount that does not exceed 1.5% of your tax due resulting from:

- a tax return submitted before the deadline for its filing, or
- a correction of the return referred to above, if submitted within one month after the tax return filing deadline

– rounded down to the nearest ten groszy (PLN 0.10).

The 1.5% donation will only be transferred if the **full amount of tax due**, which serves as the basis for calculating the amount to be donated to the OPP, **is paid no later than two months** after the tax return filing deadline. A tax liability is considered paid even if there is a minor outstanding amount that does not exceed three times the fee charged by the designated postal operator, as defined in the Postal Law Act, for treating a letter as a registered mail item.