

# Tax reliefs and income deductions in PIT for 2024

## Income deductions (1/3)

Income deductions in 2024		Tax return			
Type of deduction/relief	Principles of applying the relief/deduction – short information	PIT-36L	PIT-36	PIT-37	PIT-28
<b>Thermomodernization relief</b>	The maximum deduction in the amount of PLN 53,000, the costs incurred can be settled up to 6 years from the year the first expense was incurred. Invoices with VAT	X	X	X	X
<b>IKZE</b>	Value of the deduction equal to the tax base, not more than PLN 9 388.80 and, in the case of entrepreneurs, no more than PLN 14 083.20 (limit for 2024); a document confirming the amount of paid or collected contributions is required	X	X	X	X
<b>Tax relief for research and development</b>	100% - 150% of the costs incurred for individual expenses eligible for the relief	X	X		
<b>Social security contributions</b>	In the amount of paid or collected contributions in 2024	X	X	X	X
<b>Health insurance contributions</b>	Lump sum –50% of contributions (deduction from revenue); flat rate-the full amount of contribution paid, no more than PLN 11,600 (deduction from income or contribution included in costs)	X			X
<b>Internet</b>	Up to PLN 760.00, only two consecutive years may be used		X	X	X
<b>Donations for the Church's charity and care</b>	Up to 100% of the taxpayer's income (without income restrictions), required document confirming the donation and confirmation of the achieving the goal by the Church (within 2 years).		X	X	X
<b>Donations for religious worship - to the Church</b>	The maximum amount of the deduction up to 6% of the taxpayer's income (6% is calculated from the sum of donations), a document confirming the donation is required		X	X	X
<b>Donations to non-profit organizations</b>	The maximum amount of the deduction up to 6% of the taxpayer's income (6% is calculated from the sum of donations), a document confirming the donation is required		X	X	X

# Tax reliefs and income deductions in PIT for 2024

## Income deductions (2/3)

Income deductions in 2024		Tax return			
Type of deduction/relief	Principles of applying the relief/deduction – short information	PIT-36L	PIT-36	PIT-37	PIT-28
<b>Donations – blood and plasma</b>	Blood donors: Certificate of the blood donation unit on the amount of donated blood. The maximum deduction is up to 6% of the taxpayer's income. Plasma: PLN 350 per liter, maximum PLN 8 750 ,00 per year. A certificate from the blood donation station on the amount and date of donated plasma is required		X	X	X
<b>Donations for vocational education</b>	The maximum amount of the deduction is up to 6% of the taxpayer's income (6% is counted from the sum of donations), an asset donation agreement is required (cash donation cannot be deducted). Note: donation must only be made to schools with a specific educational profile	X	X	X	X
<b>Deduction – tax loss</b>	<ol style="list-style-type: none"> <li>1) a maximum of 50% for losses from 2023 and earlier years</li> <li>2) 100% of the loss from 2019, 2020, 2021, 2022 and 2023, if it does not exceed PLN 5 million, and if it is higher, up to 50% of this surplus to be deducted annually</li> <li>3) Tax losses can be deducted in the next five consecutive tax years. Appropriate documentation required.</li> </ol>	X	X		X
<b>Robotization relief</b>	100% of expenses classified as tax costs, such as: expenses for robots, machinery and peripheral equipment. Proof of payment required. Relief can be deducted in the tax year or in one of the following 6 years.	X	X		
<b>Product marketing relief</b>	Maximum of PLN 1 million; invoices and documents confirming the costs incurred are required.	X	X		
<b>Relief for creating a new product</b>	30% of the sum of the cost of trial production of a new product and introducing to the market; max. 10% of an income from economic activity; invoices and documents confirming the costs incurred are required.	X	X		
<b>Sport/culture/higher education relief</b>	50% of expenses incurred for this activity; not more than the business income.	X	X		

# Tax reliefs and income deductions in PIT for 2024

## Income deductions (3/3)

Income deductions in 2024		Tax return			
Type of deduction/relief	Principles of applying the relief/deduction – short information	PIT-36L	PIT-36	PIT-37	PIT-28
<b>Relief for investment in an alternative company</b>	Deduction from the tax base of 50% of the expenses incurred for the investment. Maximum amount of deduction not exceeding PLN 250,000 in a tax year.	X	X	X	
<b>Relief for payment terminal and expenses for its service</b>	The maximum limit of the relief is PLN 2,500, PLN 1,000 or no more than PLN 2,000 (200% of the expenses incurred). The limit depends on the obligation to use a cash register (fiscal). Invoices confirming the costs incurred are required.	X	X		X
<b>Relief for trade union fees</b>	The maximum amount of the deduction is PLN 840 per year. Payment proof is required. The deduction applies only to membership fees, as a result, the deduction can be used by a person who is, at the time of making the payment – a member of a trade union.		X	X	X
<b>Bad debt relief</b>	The value of unpaid receivables that increased tax revenue. Document confirming the due date required. The deduction can be made in the year in which 90 days have passed from the date of payment indicated on the invoice or contract	X	X		X
<b>Reimbursement of undue benefits</b>	Refund amount including tax, as long as benefits were not deducted and were previously taxed; proof of refund required		X	X	X
<b>Medicaments relief</b>	The cost of medicaments minus PLN 100 per month, for nappies – max. PLN 2,280; the necessary confirmation of medicament expenditure and a medical certificate confirming the need to use medicaments		X	X	X
<b>Rehabilitation equipment relief</b>	Relief in the amount of expenses incurred, required proof of expenses and a certificate of disability		X	X	X
<b>Car relief</b>	The maximum deduction up to the amount of PLN 2,280.00, provided that you have a deed of ownership / joint ownership and a certificate of disability without the need to indicate groups I and II		X	X	X