Tax reliefs and income / revenue deductions in PIT for 2026

Tax reliefs

Type of relief / deduction	Principles of applying the relief / deduction – brief overview	PIT-36L	PIT-28	PIT-36	PIT-37
Child relief	Monthly relief: PLN 92.67 for the first and second child, PLN 166.67 for the third, and PLN 225 for the fourth and each subsequent child. For a full year: PLN 1,112.04, PLN 2,000.04 and PLN 2,700 respectively. An income threshold applies where there is one child.			x	x
Abolition relief	For Polish tax residents reporting certain foreign income under the proportional tax credit method. Generally capped at PLN 1,360. The cap does not apply to specified income from work or services performed outside the land territory of states.	x	x	x	

2026 SETTLEMENT The overview presents selected tax reliefs applicable to the 2026 Polish PIT settlement.