Tax reliefs and income / revenue deductions in PIT for 2026

Income / revenue deductions (1/2) | individual reliefs

Type of relief / deduction	Principles of applying the relief / deduction – brief overview	PIT-36L	PIT-28	PIT-36	PIT-37
Thermomodernisation relief	Up to PLN 53,000 per taxpayer. Available to an owner/co-owner of a single-family house; the project must be completed within three years after the end of the year in which the first expense was incurred.	X	X	X	X
IKZE contributions	Contributions paid in 2026: limit PLN 11,304; for individuals carrying on non-agricultural business activity: PLN 16,956. Proof of payment is required.	X	X	X	X
Social security contributions	Contributions paid or withheld in 2026, provided they were not treated as tax-deductible costs, deducted in another return or refunded.	X	X	X	X
Health insurance contributions	19% flat tax: deduction from income or recognition as tax-deductible costs, up to PLN 14,100 in total. Lump-sum tax: 50% of contributions paid may be deducted from revenue.	X	X		
Internet relief	Actual expenditure, up to PLN 760 per year; available in two consecutive years only. These rules continue to apply to the 2026 settlement.		X	X	X
Public benefit donations	Up to 6% of income/revenue; common limit with certain other donations, including religious worship, blood donation, vocational education and heritage reconstruction.		X	X	X
Religious worship donations	Up to 6% of income/revenue within the common donations limit.		X	X	X
Blood donation relief	PLN 130 per litre of donated blood or blood components; subject to the common 6% limit. The deductible value will be doubled from 2027.		X	X	X
Vocational education donations	Donations of teaching materials or fixed assets to eligible vocational schools, subject to the common 6% limit.		X	X	X
Rehabilitation relief	For eligible disabled taxpayers or taxpayers supporting a disabled person. Disability documentation is required; some expenses are capped.		X	X	X
Historic properties relief	For an owner/co-owner of an immovable historic property. Covers, among others, specified renovation-fund payments and qualifying conservation, restoration and construction work.	X	X	X	X

UD461 | FROM 2027 Internet relief to be abolished, with transitional protection for taxpayers first claiming it for 2026; the deductible value for blood donations will be doubled.

Tax reliefs and income / revenue deductions in PIT for 2026

Income / revenue deductions (2/2) | business activity

Type of relief / deduction	Principles of applying the relief / deduction – brief overview	PIT-36L	PIT-28	PIT-36	PIT-37
Tax loss	Set off against income/revenue from the same source over the following five years: up to 50% of the loss per year or a one-off deduction of up to PLN 5 million; the balance under statutory rules.	X	X	X	
Repayment of undue benefits	Benefits repaid after previously increasing taxable income, provided the repayment was not deducted by the remitter.		X	X	X
R&D relief	Additional deduction of specified qualifying R&D costs. The scope and deduction rate depend on the type of cost and the taxpayer's status.	X		X	
Robotisation relief	50% of tax-deductible costs incurred on robotisation. UD461 extends the relief through the end of the tax year beginning in 2036 and clarifies the treatment of depreciation write-offs.	X		X	
Expansion relief	Additional deduction of qualifying costs incurred to increase revenue from product sales, up to PLN 1 million. Abolished from 2027; costs incurred before 1 January 2027 remain eligible under transitional rules.	X		X	
Prototype relief	30% of the costs of trial production of a new product and placing it on the market, capped at 10% of business income.	X		X	
Sponsorship relief	50% of qualifying costs for sports, cultural, higher-education and scientific activities, capped at business income.	X		X	
Payment terminal relief	Deduction of expenditure on acquiring a terminal and transaction processing; the limit depends on taxpayer status and cash-register obligations.	X	X	X	

ROBOTISATION relief extended through 2036

EXPANSION abolished from 2027 + transitional rules