

# Tax reliefs and income deductions for 2020 (tax deductions in 2020)

2020 tax deductions		Tax declaration			
Type of deduction	Principles of applying the discount/deduction – short information	PIT-36L	PIT-36	PIT-37	PIT-28
<b>Pro-family (for children)</b>	112.04/year for 1 child – the condition for a certain amount of income; 112.04/year for 2 children; 2,000.04 for a 3rd child; 2700 for the 4th and subsequent child.		X	X	
<b>Health insurance premiums</b>	Health insurance premium paid by the taxpayer or withheld by the payer from the taxpayer's funds may be deducted from the tax liability due. In addition, under certain conditions, it is also possible to deduct from the tax liability compulsory health insurance contributions paid to the health care system of an EU country, EEA country or Switzerland other than Poland. The deduction is limited to 7.75% of the basis of assessment.	X	X	X	X
<b>For work abroad (abolitionist)</b>	The exemption applies to a situation where a taxpayer has obtained taxable income in a country with which the bilateral agreement provides for a tax credit as a method of avoiding double taxation. The abolition relief allows for the deduction of the difference between the tax due in Poland calculated using the tax relief method in order to avoid double taxation and the tax that would be due if the tax relief was applied using the progressive method (according to which the taxpayer's income from work abroad is exempt from Polish taxation, but used to calculate the effective tax rate to be applied to the taxpayer's taxable income in Poland) is used for foreign income.	X	X		X