

# Tax reliefs and income deductions in PIT for 2022

## Income deductions (1/3)

Income deductions in 2022		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 7 106.40 (limit for 2022); 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 2022	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 8,700 (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	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 2022

## Income deductions (2/3)

Income deductions in 2022		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>Donations for the fight against COVID-19</b>	Up to 100% of the taxpayer's income (no restrictions as to the taxpayer's income) from 100 to 200% of the donation value, not added to other donations in order to determine the limit of tax deductions. Assets donation contract required. In the case of a donation transferred through a public benefit organization written information is required about the month of transferring the funds from the donation and the name of the entity that finally received it	X	X	X	X
<b>Donations of tablets and laptops to units running educational institutions</b>	Up to 100% of the taxpayer's income (without restrictions as to the taxpayer's income) from 100 to 200% of the donation value, not added to other donations in order to determine the limit of tax deductions. Assets donation agreement (cash donation cannot be deducted). In the case of a donation transferred through a public benefit organization written information is required about the month of transferring the funds from the donation and the name of the entity that finally received it	X	X	X	X
<b>Deduction – tax loss</b>	<ol style="list-style-type: none"> <li>1) a maximum of 50% for losses from 2021 and earlier years</li> <li>2) 100% of the loss from 2020 and 2021, 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> <b>New!</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>Relief on monuments</b> <b>New!</b>	50% of expenses; in case of real estate purchase max. PLN 500,000; invoices from a VAT taxpayer required.	X	X	X	X
<b>Product marketing relief</b> <b>New!</b>	Maximum of PLN 1 million; invoices and documents confirming the costs incurred are required.	X	X		

# Tax reliefs and income deductions in PIT for 2022

## Income deductions (3/3)

Income deductions in 2022		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 creating a new product</b> <b>New!</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> <b>New!</b>	50% of expenses incurred for this activity; not more than the business income.	X	X		
<b>Relief for investment in an alternative company</b> <b>New!</b>	Deduction from the tax base of 50% of the expenses incurred for the purchase or acquisition of shares (stocks) in: <ul style="list-style-type: none"> <li>an alternative investment company or</li> <li>a private limited company in which the alternative investment company: holds at least 5% of the shares (stocks) or will hold at least 5% of the shares (stocks) as a result of the acquisition or taking up of shares (stocks) in this company within 90 days from the date of acquisition or taking up of shares (stocks) in the capital company by the taxpayer.</li> </ul> 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> <b>New!</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> <b>New!</b>	The maximum amount of the deduction is PLN 500 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, proof of benefits refund required		X	X	X
<b>Medicaments relief</b>	The cost of medicaments minus PLN 100 per month, 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