

Tax remitters have until the end of January to provide information to tax authorities

I. Information to be submitted to tax office in electronic form only

Traders who employed natural persons have until 31 January to prepare information PIT-11, PIT-R, PIT-4R and PIT-8AR. Forms PIT-11(29), PIT-R(21), PIT-4R(13), PIT-8AR(13) should be used in this case for 2023. Forms PIT-4R and PIT-8AR must then be sent to the tax office by 31 January 2024 (they are not sent to the relevant natural persons). Forms PIT-11 and PIT-R must be sent to the tax office by 31 January 2024, and then to the relevant natural person by 29 February 2024. Tax remitters are required to submit the forms to the tax authorities in electronic form. It is not possible to submit paper versions of the documents. This means that in 2024 the paper form cannot be used by either accounting offices or the traders themselves. The number of employees a trader has makes no difference.

II. PIT-11 to tax office by end of January, to taxable person by end of February

Each employer who in the prior year had an employee (contractor) is required to prepare information PIT-11. This information must be submitted to the tax office by Wednesday, 31 January and to the employee by the end of February (this year by Thursday, 29 February). PIT-11 contains information about the income earned by the taxable person and the personal income tax advances, as well as social and health insurance premiums collected thereon by the employer. It also lists income on which no tax advances were to be collected, as the obligation to pay tax rested directly with the taxable person, i.e. sickness insurance payments paid by principals, benefits under contracts for employment during harvest or gifts made as part of a promotion or advertising campaign of the giver (if the value of any single gift exceeds PLN 200).

Companies that employed natural persons or paid remuneration under contracts of employment, contracts for services or property rights, must by 31 January 2024 prepare individual information on the amount of income of those natural persons (PIT-11, PIT-R), as well as annual declarations on the amount of tax withheld (PIT-4R, PIT-8AR).



III. Remuneration for social and civic duties must be declared

PIT-R constitutes an attachment to PIT-11. This information is prepared for remuneration for the performance of social and civic duties. It should also show tax-exempt amounts arising out of: per-diem travel allowances paid to non-employees up to the amount specified in separate regulations on the amount and conditions for determining the amounts due to employees of state or local public sector entities, for domestic and foreign business trips, as well as the amounts of cost reimbursements received by those performing social and civic duties - up to no more than PLN 3000 per month. Where the PIT-R contains only tax-exempt amounts, the remitter is not required to prepare a PIT-11.

IV. Remitters must file aggregate PIT-4R with relevant tax office

Form PIT-4R is an aggregate statement of the tax bases and tax advances collected and remitted by the tax remitter in a given tax year. It is prepared for the previous year by the end of January and sent only to the tax office. PIT-4R should be completed by entering in each month the total of the advances on all of the employees - broken down by title. In addition, PIT-4R informs about the number of employees covered by the advances. Where a taxable person made no payments that give rise to the obligation to collect an advance, there is no need to complete and file the declaration. Similarly, no declarations need to be filed by taxable persons who only pay their own premiums and taxes.

V. Lump-sum tax must be declared in PIT-8AR

PIT-8AR is filed by tax remitters who collect lump-sum personal income tax, in particular on receivables of foreign persons, dividends, interest, winnings in contests and games, benefits received by pensioners - paid to natural persons. PIT-8AR should be completed by listing the tax collected in the months when the given income was paid. There is no requirement to file PIT-8AR and collect lump-sum tax on tax-exempt benefits, such as winnings in contests and games organized and broadcast (announced) by mass media (newspapers, radio and television), as well as contests relating to science, culture, art, journalism and sports - if the value of a single winning does not exceed PLN 2000, or awards relating to bonus sales - if the value of a single award does not exceed PLN 2000. Form PIT-8AR is filed with the tax office relevant to the tax remitter rather than the tax office relevant to the taxable person.





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VI. Natural persons can sign documents with authentication data

In 2024 there is no requirement for natural person tax remitters to submit PIT-4R, PIT-8AR and PIT-11 with traditional e-signatures. Natural persons sign these forms with a set of authentication data, i.e.: the tax remitter's NIP or PESEL number; first name; last name; date of birth; the amount of revenue declared in PIT-28, PIT-36, PIT-36L, PIT-37, PIT-38, PIT-39 or PIT-40A filed the year before - i.e. for the tax year two years before the year for which the return or information is being submitted, or the value of "0" (zero) when none of the listed forms were filed for that tax year. Where the remitter had filed several forms, it is sufficient to use just one - it is not necessary to total the revenue amounts. Tax remitters that are not natural persons must use secure electronic signatures.

VII. Tax remitter required to enter correct NIP or PESEL

Tax remitters are required to enter the taxable person's correct PESEL/NIP in the forms sent to tax offices. Having the correct PESEL/NIP makes it possible for tax offices to unequivocally identify the taxable person. This makes it possible to: generate and make available to the relevant person his or her tax return in the Twój e-PIT service on podatki.gov.pl, take advantage of the applicable credits and deductions, which may lead to a refund of overpaid tax, as well as log into Twój e-PIT using authentication data that, among others, include PESEL or NIP. Taxable persons who do not conduct business operations and do not pay VAT, remit taxes or social and health insurance premiums, are identified by their PESEL number.

The information presented herein does not constitute comprehensive information or opinion. Consult your adviser before making any decisions.

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