

BS&O ALERT

April 2025



BDO

INFORMATION

ZUS wants to charge premiums on prepaid cards for employee transport

The Social Insurance Office has found that the value of prepaid cards for transport services must be included in the social and health insurance premium calculation base. According to an individual interpretation, the cards are a cash equivalent rather than a tangible benefit in the form of a direct right to use employee transport.

The Social Insurance Office Branch in Gdańsk has issued an individual interpretation (number DI/100000/43/124/2025, decision number 136 of 19 March 2025), in which it questions the ability to exclude from the premium calculation base the value of prepaid cards for the purchase of transport services for commuting to work.

A key element of the Social Insurance Office's analysis was § 2 par. 1 point 26 of the Decree on the methods used to determine the pension and disability insurance premium calculation base. The provision excludes from the premium calculation base "tangible benefits arising out of collective bargaining agreements, remuneration regulations or provisions, consisting of a right to purchase certain items or services at prices below retail, and to use free or reduced-fare transport." According to ZUS, in order for a benefit to be excluded it must meet all of the following conditions: must arise

out of relevant internal regulations, take a non-monetary form, be tangible in nature (not constitute a cash equivalent) and enable the use of free or reduced-fare travel.

ZUS explains that a prepaid card, although designated solely for transport services, is a cash equivalent rather than a direct right to use transport. The authority performed a detailed analysis of the legal and technical nature of prepaid cards and found that they are a type of payment cards charged up to a certain amount, very similar to debit cards when it comes to the transaction authorization process.

In its interpretation ZUS stressed that exclusion from the premium calculation base applies only in situations when the employer makes it directly possible for employees to use transport rather than providing them with the funds (even if their use is limited) for their purchase.

It also noted that the same rules apply to both social insurance and health insurance premiums, citing Article 81 par. 1 of the Act of 27 August 2004 on publicly funded healthcare benefits.

The position presented by ZUS was further supported by the fact that the applicant himself treated the value of the prepaid cards as employee income as defined in personal income tax regulations, which confirms their monetary nature.

The interpretation is significant for employers who provide transport benefits to their employees in the form of prepaid cards, who should therefore include the value of those cards in the social and health insurance premium calculation base.



Act that regulates the work of foreigners in Poland has been passed

The Sejm has passed the Act on the conditions for permitting foreigners to work in the territory of the Republic of Poland. The new regulation will replace the existing provisions in the Act on the promotion of employment and job market institutions by introducing comprehensive solutions regarding the employment of foreigners, as well as procedures for issuing work permits.

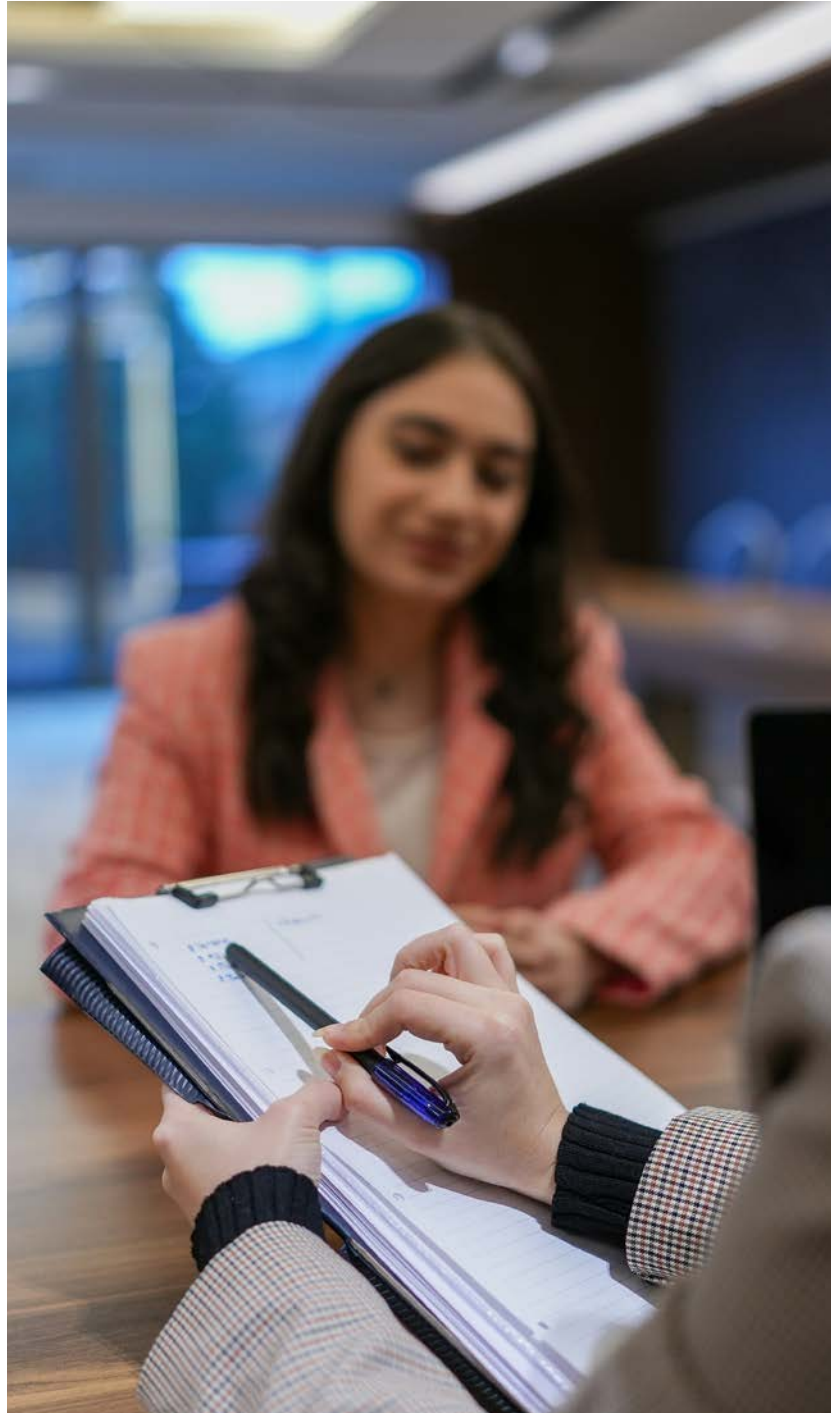
The Act of 20 March 2025 on the conditions for permitting foreigners to work in the territory of the Republic of Poland introduces new comprehensive regulations on the employment of foreigners in Poland. It removes provisions on the employment of foreigners from the Act on the promotion of employment and job market institutions, and forms a separate regulation dedicated solely to this matter.

The main objective of the act is to organize and consolidate the rules for the hiring of foreigners by precisely specifying the conditions for access to the Polish job market and the procedures for granting work permits. Under the new regulations, foreigners will be able to work on numerous legal bases, including a work permit, seasonal work permit and declaration of hiring a foreigner entered in a relevant record.

The act introduces numerous procedural simplifications, including digitalization of proceedings by creating individual accounts in the IT systems and the ability to submit applications and notifications electronically. Another important solution is the formation of a central register to collect data from records on work permits, seasonal work permits and declarations of hiring a foreigner.

The new regulations also specify cases when work permits will be denied, as well as the circumstances when they may be revoked. They also include special solutions for the occupational activation and social integration of foreigners, including enabling the minister competent for labor related matters to develop an activation program and to subsidize Polish language training for certain occupational groups.

In addition, the act includes penal provisions that define the offences related to the unlawful employment of foreigners and the fines for such offences. The fines can range from PLN 300 to PLN 50 000 for entities that hire foreigners illegally.



The act implements into the Polish legal system a number of EU directives on the conditions of entry and residence of third-country nationals for the purposes of employment. Under transitional provisions, administrative proceedings commenced and ongoing before the act's effective date will be subject to currently binding regulations, whereas the permits and declarations issued based on previous regulations will be subject to the new act. The act will go into effect on the first day of the month following the period of 14 days from the date of its publication in the Journal of Laws.

As of 2026 tax revenue and expense ledgers in electronic form only

As of 1 January 2026 taxable persons will be required to keep their tax revenue and expense ledgers using computer software – a draft decree of the Minister of Finance of 19 March 2025 indicates. The requirement will not cover those who perform activities on the basis of agency and service contracts, as well as clergymen who have opted out of lump-sum taxation.

The Ministry of Finance has published a draft of a new decree on keeping the tax revenue and expense ledger, which is to go into effect on 1 January 2026. The main change is the introduction of an obligation to keep the ledger using computer software, which has to do with the provisions of the Act of 29 October 2021 on amending the Personal Income Tax Act, the Corporate Income Tax Act and certain other acts.

Exempt from the requirement to keep the ledger in electronic form will be the entities listed in Article 24a par. 2 points 1 and 3 of the PIT Act – those who perform activities on the basis of agency and service contracts concluded under separate regulations, and clergymen who have opted out of taxation with lump-sum income tax.

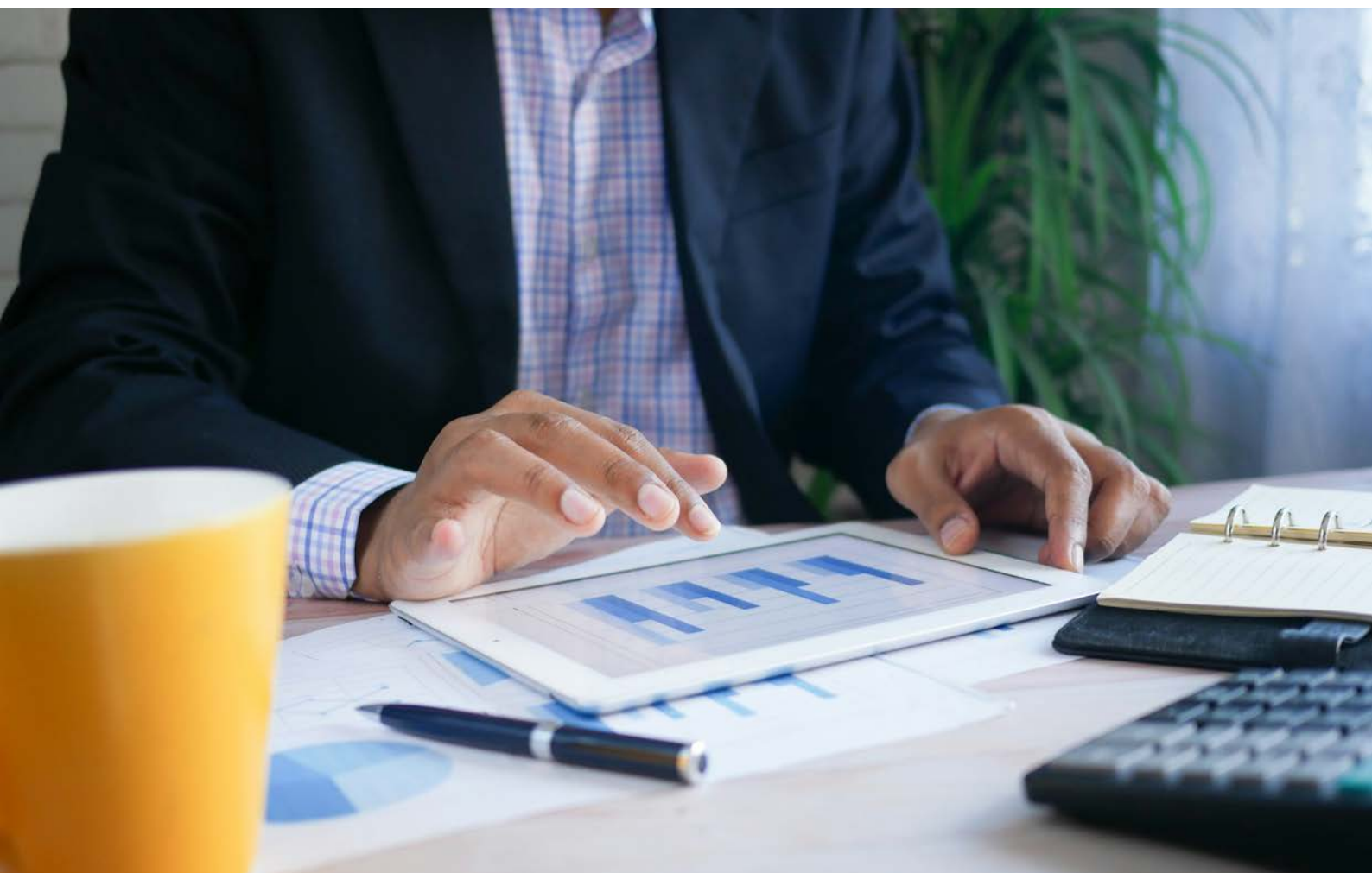
The new decree introduces a number of important changes compared to the previous decree of 23 December 2019. Above all it consolidates the deadlines for making entries – irrespective of whether the ledger is kept by an accounting office or by the

taxable person themselves, entries will have to be made no later than by the 20th day of the month following the month in which the expenses were incurred or revenues earned. The decree takes away the ability to document certain purchases made from retailers with receipts without NIP numbers and purchases of auxiliary materials with internal receipts. Such purchases will have to be documented with simplified invoices (receipts with NIP).

It removes from the catalog of accounting documents the daily statements of documents (invoices) prepared to be posted as an aggregate entry. Taxable persons will have to make entries directly in the ledger based on individual invoices, which will make it easier to analyze documents a part of the standard audit file for tax revenue and expense ledger structure (JPK_PKPiR).

Additional columns have been added to the ledger template – column 3 will be used to enter the identification numbers of invoices issued using the Domestic e-Invoice System KSeF, whilst column 5 – the tax identification numbers (NIP) of the counterparties.

The above changes are a consequence of regulations that require tax records to be kept in electronic form and transmitted to the head of the relevant tax office.



Ministry of Labor explains how to protect information about the disability of an employee's child

The Ministry of Family, Labor and Social Policy has explained how employers should handle sensitive data on the disabilities of employees' children. When applying for additional parental leave an employee may present the child's disability certificate only for review, and the employer must appropriately protect this information against unauthorized access.

The Ministry of Labor has presented its standpoint on protecting the sensitive data of the children of employees applying for additional parental leave. In accordance with Article 186 of the Labor Code, where a child requires the personal care of an employee because a medical condition confirmed in a disability certificate, the employee is entitled

to additional parent leave of up to 36 months, but for a period no later than until the child reaches the age of 18 years.

As explained by the Ministry, although a copy of a valid disability certificate is the main document that confirms eligibility for additional parental leave, there are alternative solutions that protect sensitive information. Where the information disclosed in the certificate could have a negative effect on the employee or his/her child, the employee may present a copy of the document for review only, and the employer can prepare a memo confirming becoming familiar with it.

The Ministry has stressed that employers are required to store employee documentation as described in Article 94 point 9b of the Labor Code and § 8 of the Minister's of Family, Labor and Social Policy Decree of 10 December 2018 on employee documentation. Documentation containing sensitive data should be protected against unauthorized access, for example by being stored in locked cabinets or separate rooms. These requirements correspond with the data protection regulations introduced by the GDPR in effect since 25 May 2018.

In accordance with binding regulations, employers must store employment-related documentation for the duration of employment and for 10 years from the end of the calendar year in which employment ended. This period may be extended if the documentation serves as evidence in a proceeding to which the employer is a party or has become aware of a complaint being filed.

The Minister of Labor has stressed that employers are required to protect all personal data and keep confidential the information obtained from documents provided by an employee applying for additional parental leave.

The explanations provided by the Ministry were a response to earlier objections from the Commissioner for Human Rights, who had indicated that current regulations give employers too broad of an access to sensitive data about an employee's child. The Commissioner had found that the legal framework inappropriately shapes the legal situation of children with disabilities, especially after they become of age.



IN SHORT

KRS to contain more extensive information on company reporting

The Ministry of Justice has published in the Government Legislative Center a draft of amendments to the decree on keeping National Court Register (KRS) records. The change is a result of the need to adapt the provisions to two acts: the Act of 12 April 2024 on amending the Accounting Act and certain other acts (Journal of Laws item 619) and the Act of 6 December 2024 on amending the Accounting Act, the Act on Certified Auditors, Audit Firms and Public Oversight and certain other acts (Journal of Laws item 1863). It introduces a requirement to disclose in the KRS new information regarding the filing of income tax statements by large multinationals and information on sustainability reporting. Changes have also been made to the description of the information on the filing of group reports on activities. The proposed changes are to go into effect on 22 June 2025.

Changes in taxation with VAT in effect as of 1 April 2025

The amendments to the VAT Act of 24 January 2025 (2025 Journal of Laws, item 222), which went into effect as of 1 April 2025, introduced a number of important tax modifications. They include a reduction and consolidation of VAT rates on selected goods: seagoing rescue ships and life boats will be subject to the rate of zero (instead of the previous 23%), the reduced rate of 8% on medical devices will remain in effect indefinitely, the regulations on 8% VAT on fertilizers, pesticides and feed will be clarified by referring to industry definitions, whilst menstrual cups will be subject to a reduced rate of 5% (instead of 23%). The amendments also eliminate the obligation to integrate online cash registers with payment terminals, making such connections voluntary. At the same time, the reverse charge mechanism applicable to, among others, gas and greenhouse gas emission rights has been extended from 28 February 2025 until the end of 2026.

Third party tax payment limit to go up to PLN 5000

The Ministry of Finance intends to raise the limit permitting the payment of tax by an entity other than the taxable person from PLN 1,000 to PLN 5,000. The change, contained in a draft bill amending the Tax Ordinance and certain other acts, is expected to take effect on 1 January 2026. According to the reasons for the amendments, the increase in the limit is meant to create more opportunities to make tax payments without involving the taxable person and ensure systemic consistency with the provisions of the Act on administrative enforcement proceedings. Currently binding provisions of Article 62b of the Tax Ordinance of 29 August 1997 permit the payment of tax by the taxable person's family, the current owner of the subject of an obligatory mortgage or tax lien, as well as another entity, if the amount of tax does not exceed PLN 1,000. Raising this limit has already been considered

several times, most recently in a draft in 2023. Other changes planned as part of the amendment are discussed on our website.

ZUS has provided information on accident insurance premiums for the year 2025/2026

The Social Insurance Office (ZUS) has announced that notifications have been sent to remitter accounts in the PUE/eZUS system regarding the amount of the accident insurance premium that will be in effect for the 2025/2026 contribution year. The notifications were only sent to those remitters who have provided data for determining the premium (on the ZUS IWA form) for the years 2022-2024. The notifications have been made available in electronic form and can be downloaded after logging into the remitter's account in PUE/eZUS by going to the "Documents and Messages" section of the "Remitter" tab. Remitters who have not filed ZUS IWA for three consecutive years are required to determine their own premium percentage rate as of 1 April 2025.



IN SHORT

New higher amounts of damage compensation for work-related accidents already in effect

In an announcement made on 28 February 2025 (2025 Polish Monitor, item 222), the Minister of Family, Labor and Social Policy published the new amounts of one-off compensation payments for work-related accidents occupational diseases in effect from 1 April 2025 to 31 March 2026. According to the document, the base rate of compensation will be PLN 1636 for each percentage of permanent or long-term impairment of health. Total incapacity for work and loss of independent existence will receive the amount of PLN 28 636. The highest possible amount of compensation (PLN 147 271) will be awarded when the beneficiaries are the spouse and one or more children of a deceased insured, with an additional increase of PLN 28 636 for each child. The new rates are based on the Act of 30 October 2002 on social insurance for work-related accidents and occupational diseases.

Remuneration is due for the hour unworked during time change

The State Labor Inspectorate (PIP) has presented its standpoint on the impact of the time change on employee remuneration. According to PIP, during the changeover to daylight time on the night of 29 March 2025, under Article 81 of the Labor Code employees are entitled to downtime pay for the hour not worked as a result of advancing the clocks by an hour. This means that those employees who receive a fixed monthly salary will receive the full amount under the employment contract, while those paid hourly will be paid for the unworked hour at their standard rate. At the same time PIP has noted that the night work allowance (20% of the minimum hourly wage) is only paid for the hours actually worked, so it will be reduced accordingly.

MPs have submitted a bill to establish year-round daylight saving time in Poland

A parliamentary bill was submitted to the Sejm on 3 April 2025 to amend the Act on the official time in the territory of the Republic of Poland of 10 December 2003, calling for the implementation of year-round daylight saving time. The authors of the bill argue that changing the time twice a year is currently not justified socially or economically, constituting an anachronism dating back to the World War I. According to the reasons for the bill, the current system contributes to negative health effects by disrupting the natural biological rhythm and causing problems with sleep and concentration. The proposed change aims to stabilize the natural biological cycle and improve the quality of life in Poland by abandoning the seasonal resetting of clocks in March and October.

As of January 2026 revenue and fixed asset records electronic

According to a new decree drafted by the Ministry of Finance, as of 1 January 2025 taxable persons will be required to keep their revenue and tangible and intangible fixed asset records only with the use of computer software. The change is a result of the Act of 29 October 2021 on amending the income tax act, which introduces an obligation to not only keep records electronically, but also to transmit to the head of the relevant tax office. The draft provides for the exclusion from the catalog of accounting documents the daily statements of documents, expansion of the list to include additional data, including the invoice identification number in KSeF, as well as for the addition of an additional column in the revenue record template for the counterparty's tax identification number. The main objective of the changes is to increase the effectiveness of using the JPK EWP standard audit file structures and to adapt to modern technologies in tax administration.



IN SHORT

PIT tax brackets to remain frozen until 2028

In response to parliamentary inquiry number 8545 of 7 March 2025, Jarosław Neneman, Undersecretary of State at the Ministry of Finance informed that personal income tax brackets will be frozen until at least 2028. The government justifies this decision by the need to repair public finances and to meet its obligations under the EU excessive deficit procedure imposed on Poland in 2024 due to a deficit exceeding 5.1% of GDP. The Ministry of Finance has presented a plan to reduce the deficit in the public finance sector to below 3% of GDP by 2028, which rules out the possibility of raising the second tax bracket currently at PLN 120,000. Also in question is the realization of the campaign promise to raise the tax-free amount to PLN 60 000.

Persons with significant degree of disability eligible for nursing allowance

In its ruling of 18 March 2025, the Constitutional Tribunal found that Article 17 par. 1 point 4 of the Family Benefits Act of 28 November 2003, insofar as it excludes those with a significant degree of disability from being eligible for a nursing benefit, is inconsistent with Article 71 par. 1 second sentence further to Article 32 par. 1 of the Constitution of the Republic of Poland. The Tribunal found unreasonable and arbitrary the assumption that those with a significant degree of disability are not capable of caring for their loved ones. Difficulties in verifying the actual care of a disabled person cannot, in the opinion of the Tribunal, constitute a sufficient premise for departing from the principle of equal treatment of entities in similar situations. As a result of the ruling, interested parties can resume proceedings for the award of a nursing allowance based on Article 190 par. 4 of the Constitution.

Employee records expanded to include supplementary parental leave documents

The Minister's of Family, Labor and Social Policy decree amending the decree of 10 December 2018 on employee records, which went into effect on 19 March 2025, has been published in the Journal of Laws (2024 Journal of Laws, item 535). It adapts the regulations to the changes introduced by the Act of 6 December 2024 on amending the Labor Code and certain other acts (Journal of Laws, item 1871), introducing a new employee benefit - supplementary parental leave. Under the new regulations, Part B of employee's personnel file will also include documents related to his/her application for and use of the supplementary parental leave referred to in Article 1802 of the Labor Code. This leave is available in cases of premature births or hospitalizations of newborns and is granted on a one-time basis at the request of the employee mother or employee father raising the child, submitted no later than 21 days before the end of maternity leave.



IN SHORT

Remuneration of examiners subject to premiums

In its decisions number 20/2024/BP and 21/2024/BP the National Health Fund (NFZ) found that members of examination committees are subject to mandatory health insurance and their remuneration must be subject to premiums. According to NFZ, the mere appointment to serve as an examiner obligates trade associations to report the appointed individuals to health insurance under Article 66 par. 1 point 35a of the Act on publicly funded healthcare services, irrespective of when they receive their first remuneration. This position is in line with the rulings of the Supreme Administrative Court, which in a judgement of 17 February 2023 (case file II GSK 1233/19) stressed the importance of the very act of appointing a committee member. A different position is presented by ZUS, which in its decision No. 414/2024 of 7 May 2024 stated that examiners are not subject to mandatory social insurance.

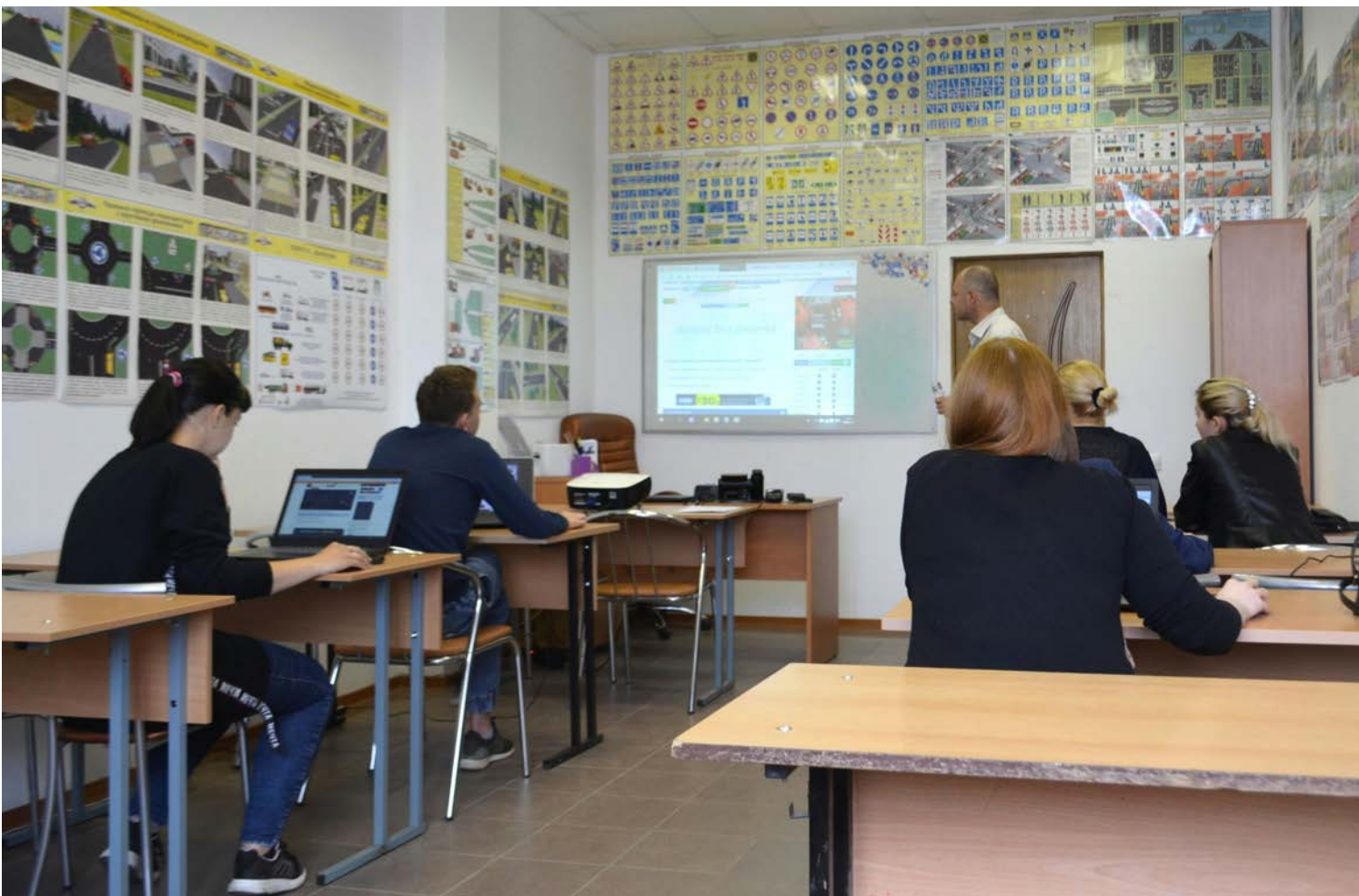
New regulations to end disputes over the calculation of periods of applying Small ZUS Plus

The Ombudsman for Small and Medium Businesses has announced that the government's deregulation bill has been sent to the Sejm to clarify the provisions on the Small ZUS Plus premium preference. The new regulations are intended to solve the problem with interpreting Article 18c par. 11 point 6 of the

Social Insurance System Act, which is currently understood differently by ZUS and by the Ombudsman and business owners, leading to hundreds of lawsuits. Under the proposed amendments, a business will be able to apply Small ZUS Plus for a maximum of 36 months in each 60 calendar months of business activity, with the draft specifying that the period of 60 calendar months begins with the first month in which the business applied the preference. The Ombudsman views the proposed changes positively as reflecting the lawmakers' original intent. The act is to go into effect on 1 May 2025. [More on the deregulation act on our website.](#)

Sejm rejects raising penalties for employers breaking employee rights

On 20 March 2025 the Sejm adopted some of the amendments made by the Senate to the Act on the conditions for permitting the employment of foreigners and rejected a provision proposed by The Left to raise penalties for employers for violating employee rights. The most important change is the removal of an amendment increasing the penalties provided for in the Labor Code for violating employee rights and the adoption of a proposal that enables temporary work agencies to hire foreigners not only on the basis of employment contracts, but also on the basis of civil law contracts. The act, with the adopted amendments, was sent to the present for signature.



IMPORTANT INTERPRETATIONS AND RULINGS

ZUS confirms exemption of car allowance from social insurance

↓ In an individual interpretation issued on 14 March 2025 (DI/200000/43/199/2025, Decision No. 199/2025), the Social Insurance Office confirmed that an allowance for the use of a private car for business purposes is not subject to social insurance premiums. According to the Lublin Branch of ZUS, reimbursement of the costs of using a private vehicle for local trips by an employee for the employer's purposes, up to the value of the monthly allowance, does not constitute the base for the employee's social and health insurance premiums. The employee must submit to the employer a statement on the use of the vehicle for business purposes for the month covered by the allowance. The interpretation is based on § 2 par. 1 point 13 of the Minister's of Labor and Social Policy decree of 18 December 1998 on the detailed rules for determining the base for the calculation of pension and disability insurance premiums.

Training for job candidates generates immediate income

↓ In its ruling of 20 February (case file II FSK 1562/24) the Supreme Administrative Court clearly found that training courses financed by potential employers for job candidates constitute income from other sources as defined in tax regulations. According to the NSA's interpretation, the tax obligation arises at the moment of access to the training course, and not – as the employers argued – after the period of employment specified in the contract. The case involved a public transportation company that financed the costs of category D driver's license courses and initial qualification for driver candidates, expecting a two-year period of employment in return. The ruling has important implications for companies that, faced with a shortage of qualified workers, choose to finance training for candidates even before they enter into an employment relationship.

NSA recognizes the right to flat-rate tax as hereditary

↓ In its rulings of 19 March 2025 (case files II FSK 840/22 and II FSK 841/22) the Supreme Administrative Court found that the choice of flat-rate taxation of business income passes onto the successor as part of tax succession. The Court ruled on the case of two minor sisters who inherited their father's shares in a limited partnership, finding that they did not have to file a declaration of choosing 19 percent flat-rate taxation within the time limit specified in Article 9a par. 2 of the PIT Act. The court disagreed with the position of the National Tax Information director, who argued that the sisters had lost eligibility for preferential taxation due to failure to provide a timely declaration. In addition, the Court corrected the grounds for the ruling of the Voivodship Administrative Court in Wrocław, indicating that eligibility for flat-rate taxation is of a financial rather than a non-financial nature, as has a measurable economic value.



Gadgets for employees recognized as tax-deductible

↓ In an individual interpretation issued on 5 March 2025 (number 0111-KDIB2-1.4010.17.2025.2.ED) the National Tax Information Director confirmed that expenses incurred by a company for the purchase of company gadgets with its logo, such as power banks, thermal mugs or energy drinks, given to newly hired employees, may be claimed as tax-deductible costs. The tax authority agreed with the arguments presented by a company belonging to an international group, finding that the presentation of so-called welcome gifts does not constitute an excluded cost of representation, but is of an advertising nature and contributes to building positive relationships with employees, which translates into their loyalty, motivation, and higher productivity. The tax authority agreed with the position that such expenses are directly related to the business, as they affect the stability of the team, the quality of the services and ultimately increases the company's revenue by spreading brand awareness and attracting new customers.

ZUS orders premiums on compensation for discrimination and mobbing

↓ In individual interpretations issued on 25 February 2025 (DI/200000/43/107/2025) and 27 February 2026 (DI/100000/43/111/2025), the Social Insurance Office found that compensation for discrimination and mobbing is subject to mandatory social and health insurance premiums if even if paid in connection with the termination of the employment relationship. According to ZUS, in order for a payment to be exempt from premiums under § 2 par. 1 point 3 of the Minister's of Labor and Social Policy decree of 18 December 1998, there must be a direct and inseparable connection between the termination of employment and the filing of a claim for compensation. In the case of compensation for unequal treatment in employment or mobbing, the Social Insurance Office found that there is no such connection, since the basis for the payment is not the mere fact of termination of employment, but a violation of the provisions on equal treatment of employees.

CALENDAR

22 April 2025 (Tuesday)

- ✓ Payment of ZUS premiums for March 2025 – other premium remitters
- ✓ Payment for March 2025 of monthly advance for personal income tax and corporate income tax
- ✓ Payment for March 2025 of advances collected on employment income
- ✓ Payment for March 2025 by remitters of advances collected for income tax or lump-sum income tax
- ✓ Payment of personal income tax and corporate income tax advances for the 1st quarter of 2025
- ✓ Payment by a holding company representing a tax group of the tax advance collected for March 2025
- ✓ Payment of lump-sum tax by taxable person listed in Article 17 par. 1 of the PIT Act, if in March 2025 dividend income and other income from shares of profits of legal entities was spent inconsistently with the purpose specified in declaration CIT-5
- ✓ Payment by a real estate company of a tax advance for March 2025 and sending to taxable person of information on the amount of tax advance paid (PIT-ISN and CIT-ISN)
- ✓ Payment for March 2025 of income tax on income from a fixed asset that is a building
- ✓ Payment of lump-sum tax on income from: hidden profits and expenses not related to business activities – if a withdrawal, expense or performance was made in March 2025; change in the value of assets – if an acquisition, transformation or contribution in kind was made in March 2025;
- ✓ Payment of tax on a performance or asset transferred or made available by a family foundation in March 2025
- ✓ Payment for March 2025 to PFRON



25 April 2025 (Friday)

- ✓ Payment of VAT for March 2025
- ✓ Payment of VAT for 1st quarter of 2025
- ✓ Filing of VAT-8, VAT-9M, VAT-12 for March 2025
- ✓ Transmission of SAF_V7M for March 2025
- ✓ Transmission of SAF_V7K for March 2025 (record section) and for 1st quarter of 2025 (declaration section)
- ✓ Submission of recapitulative statement on VAT EU intra-Community transactions for March 2025
- ✓ Filing of VAT-13 for March 2025
- ✓ Reporting of sugar tax for March 2025
- ✓ Reporting of retail sales tax PSD-1 for March 2025
- ✓ Submission to PFRON of documents relating to additional financing of the wages of disabled employees for March 2025



30 April 2025 (Wednesday)

- ✓ Submission of declaration on the transfer or withdrawal of consent to transfer 1,5% of tax due for 2024 to a public benefit organization (PIT-OP) by a taxable person who has received a calculation of his/her annual income PIT-40A from the pension authority, and the tax declared therein is the taxable person's tax due for the year
- ✓ Submission of information on tax-deductible costs incurred for robotization in 2024 (PIT-RB and PIT-RBS)
- ✓ Filing by natural persons of return for 2024 (PIT-28, PIT-36, PIT-36L, PIT-37, PIT-38, PIT-39) and payment of the resulting amount due
- ✓ Filing by companies in succession of return for 2024 (PIT-28S, PIT-36S, PIT-36LS) and payment of the resulting amount due
- ✓ Submission of information on tax-deductible costs incurred to support sports, culture, higher education and science in 2024 (PIT-CSR and PIT-CSRS)
- ✓ Filing of PIT-DZ by taxable person who in 2024 claimed family 4+ relief
- ✓ Payment of lump-sum tax on foreign income by natural persons who moved their place of residence to Poland in 2024
- ✓ Electronic transmission to the Head of National Tax Administration of the financial statements for 2024 by PIT taxable persons who keep books of account
- ✓ Submission to the tax office by natural persons of a declaration on the amount of solidarity tax for 2024 (DSF-1) and payment of the resulting amount due
- ✓ Electronic submission to minister in charge of the economy of a statement on payment terms in commercial transactions
- ✓ Filing of VAT declaration relating to import procedure VII-DO for March 2025
- ✓ Filing of VAT declaration relating to EU procedure VIU-DO for 1st quarter of 2025
- ✓ Filing of VAT declaration relating to non-EU procedure VIN-DO for 1st quarter of 2025
- ✓ Provision to KAS of cross-border payment records for 1st quarter of 2025
- ✓ Submission to PFRON by disabled persons who conduct business operations of an application for a refund of pension and disability premiums paid for February 2025.



KALENDARIUM

5 May 2025 (Monday)

- ✓ Filing of VAT-14 on output VAT due on intra-Community acquisition of engine fuels for April 2025

7 May 2025 (Wednesday)

- ✓ Payment of lump-sum income tax collected in April 2025 on amounts paid to a foreign legal entity
- ✓ Payment of lump-sum income tax collected in April 2025 on dividend income and other amounts from shares of profits of legal entities, and provision of CIT-7 to taxable persons
- ✓ Payment by acquirer of lump-sum income tax for April 2025
- ✓ Filing of declaration on amount of income from unrealized profits (PIT-NZ and PIT-NZS) for April 2025
- ✓ Filing of declaration on amount of income from unrealized profits CIT-NZ for April 2025 and payment of output tax indicated in the declaration

12 May 2025 (Monday)

- ✓ Filing of INTRASTAT for April 2025

15 May 2025 (Thursday)

- ✓ Payment of ZUS premiums for April 2025 - remitters with legal personality
- ✓ Payment to PPK



PIOTR GRACZ
Head of Business
Services & Outsourcing
Department

O BDO

BDO is the world's largest audit firm focused on the medium enterprises market. Dealing professionally with your financial matters, we leave you enough space to grow your business. Due to our international cooperation within the BDO network, we develop our knowledge and coordinate international projects. We put long-term relations first, and base them on mutual trust and respect.

Apart from HR and payroll services, we also support companies in other challenging areas, as e.g.

- ▶ day-to-day bookkeeping,
- ▶ tax services (tax compliance),

- ▶ day-to-day advisory services and hotline consultations in HR and payroll, accounting and tax areas,
- ▶ labor law advisory services,
- ▶ tax, legal and financial advisory services,
- ▶ management advisory services and accounting,
- ▶ audit,
- ▶ reporting and IT solutions.

The team of Bdo responds to the needs of companies, adjusting complex solutions both to the economic reality and to the specific features of their activities, at the same time putting quality and professionalism first. If there are in your Company issues that require support or advice in the above areas, we are the right partner for you and you are encouraged to contact us.

We will be happy to meet your needs and offer support.



BDO is an international network of independent audit and advisory firms.
Service provision within the BDO network
is coordinated from the Brussels global office. BDO's beginnings go back to 1963.
We have been present in Poland since 1991.
We have 5 offices in: Warsaw, Kraków, Poznań, Wrocław and Katowice.

BDO has for years been recognized in prestigious rankings of the activities
performed by its Audit and Tax Advisory Departments,
including most recently:

The last distinctions for the company are related to the Rankings:

Companies and Tax Advisors of Dziennik Gazeta Prawna for 2022:

■ 1st place The Best Tax Advisor in the category of medium-sized companies

The 2023 rankings prepared by the Rzeczpospolita and Parkiet dailies:

■ 4th Most Active Firm on the Stock Exchange

■ 5th Best Audit Firm

■ 4th Best Auditor of Listed Companies

■ The ESG award

BDO spółka z ograniczoną odpowiedzialnością sp.k.,
ul. Postępu 12, 02-676 Warszawa;
tel.: +48 22 543 1600, fax: +48 22 543 1601, e-mail: office@bdo.pl