



INFORMATION

Incoming increases in domestic daily allowances and foreign overnight stay limits

According to the draft regulation of the Ministry of Family, Labour and Social Policy, the rate of daily allowance for business trips within the country is to increase by PLN 15 to PLN 60, and overnight stay limits for foreign business trips will be increased for several dozen countries. The changes will also include daily allowance amounts for selected destinations and a change in the settlement currency for six countries.

The draft regulation assumes an increase in the domestic daily allowance rate from the current PLN 45 to PLN 60. When calculating the amount of the daily allowance, the average annual consumer price index for goods and services announced by the Central Statistical Office for 2023 was 111.4 percent and for 2024 was 103.6 percent, while the index forecast by the Minister of Finance for 2025 was 103.7 percent and for 2026 was 103 percent. The final result was rounded to full tens of Polish zloty.

With the new amount of the domestic daily allowance of PLN 60, the related rates will increase accordingly: the lump-sum to cover the costs of commuting by local transport accounting for 20 percent of the daily allowance will amount to PLN 12, the lump sum for overnight stay accounting for 150 percent of the daily allowance will amount to PLN 90, and the reimbursement of documented overnight stay costs will be made in the amount stated in the invoice, but not more than twenty times the daily allowance rate per hotel night, i.e. up to PLN 1,200.

The draft promoter emphasised that the current overnight stay limits for business trips abroad to some countries often make it impossible to book a hotel within the established limits, and the amount of the daily allowance does not cover the increased costs of meals. Therefore, in the annex to the draft regulation, the amounts of daily allowances for business

trips to Belarus were increased from EUR 42 to EUR 45, the Czech Republic from EUR 41 to EUR 45, the United Kingdom from GBP 45 to GBP 50 and other countries not listed in the annex in items 1 to 114 from EUR 41 to EUR 45.

The overnight stay limits will be significantly increased in many European and non-European destinations. The countries with the highest increases include Belgium, France, Spain and Luxembourg, where the limit will increase from €200 to €250, and the United States of America, where the general limit will increase from \$200 to \$250, in New York from \$350 to \$400, and in Washington from \$300 to \$350. The increases will also apply to Germany (from €170 to €220), Croatia and the Czech Republic (€125 and €120, respectively, to €150) and a number of other countries, including Greece, the Netherlands, Portugal, Ukraine and Italy.

In accordance with the request of the Vice-President of the National Bank of Poland and the Minister of Foreign Affairs, the draft regulation changes the currency of the allowance and the overnight stay limit for business trips to six countries: Norway, Sweden and Denmark from NOK, SEK and DKK, respectively, to EUR, and Australia and Canada from AUD and CAD to USD. The amounts of daily allowances and overnight stay limits are, respectively, for Norway: EUR 56 and EUR 185, Sweden: EUR 64 and EUR 319, Denmark: EUR 67 and EUR 348, Australia: USD 79 and USD 231, and Canada: USD 61 and USD 215.

The draft provides for transitional provisions for business trips started and not completed before the date of entry of the regulation into force. In such cases, the amounts due for travel time falling before the entry into force of the new regulations will be determined on the basis of the existing provisions, and for time falling after the entry into force of the regulation at the new rates. The regulation will enter into force 14 days after its publication in the Journal of Laws. As at the date the alert was prepared, the regulation was still under consideration.



The new sick leave rules come into effect on 13 April 2026.

The amendment to the Act on the Social Insurance System, which for the first time defines the concepts of "gainful employment" and activity "incompatible with the purpose of the sick leave", will enter into force on 13 April 2026, and some of the judicial regulations - on 1 January 2027. Incidental activities required by significant circumstances, if they do not result from the employer's instructions, do not constitute gainful employment.

The amendment, prepared by the Ministry of Family, Labour and Social Policy, was published in the Journal of Laws 2026, item 26. It introduces long-awaited clarity in sick leave regulations. So far, the concepts of gainful employment and activity incompatible with the purpose of sick leave have not been defined in the Act, which caused uncertainty among people on sick leave and fear of losing sickness benefits even when performing minor activities. The new regulations define these concepts in accordance with the jurisprudence of the Supreme Court, eliminating previous interpretation doubts. The Act comes into force three months after its publication, which means that most of the changes will take effect on 13 April 2026.

The Act clarifies that incidental activities are single, exceptional actions whose performance is required by significant circumstances and whose failure to perform could lead to serious consequences. The key thing is that they cannot result from the employer's instructions. Examples include signing an urgent document or one-off payment of an invoice. The new regulations also allow for normal everyday activities, such as going to the store for basic groceries or to the pharmacy, as well as incidental activities required by significant circumstances, such as taking a child to the kindergarten when no one else can do it.

The amendment introduces the possibility of working for one employer while on sick leave with another employer, provided that the patient submits an appropriate application. This solution takes into account the specific nature of some professions – a surgeon with a broken finger cannot operate, but can still give lectures at a university, and a journalist with a hoarse voice cannot host a radio show, but can write an article. This solution allows to maintain professional activity to an extent that does not interfere with health.

In the field of ZUS medical certification, the Act allows for the certification to be made by one doctor in the first and second instance instead of the previous model with three doctors in the second instance. In particularly complex cases, it will be possible to refer the case for reconsidera-

tion by three medical examiners adjudicating jointly. The doctor adjudicating in the first instance will be excluded from adjudicating in the same case in the second instance, which will guarantee impartiality. When appointing a second-instance doctor, the specialisation appropriate to the condition will be taken into account.

The amendment provides for organisational improvements aimed at accelerating the issuance of medical certificates. A 30-day deadline for issuing a decision was introduced as well as the possibility of increasing the number of ZUS medical examiners employed by employing them under a service contract and increasing the competitiveness of remuneration. In certain cases, decisions will be issued by nurses in the field of incapacity for independent living and by physiotherapists in the field of therapeutic rehabilitation as part of disability pension prevention concerning the musculoskeletal system. The medical assistant will be able to support the medical examiner in the documentation. Some regulations regarding medical certification will not enter into force until 1 January 2027.



From 27 January 2026, employee applications will also be submitted electronically

On 27 January 2026, an amendment to the Labour Code entered into force, enabling the use of electronic form in labour law activities. The existing written form requirement has been extended to paper or electronic form for several activities, including applications for unpaid leave, information on working time schedules and trade union consultations before terminating a contract.

The changes are introduced by the Act of 4 December 2025 amending the Labour Code and the Act on the Corporate Social Benefits Fund. The main goal of the amendment is to move away from traditional paper documentation and reduce the costs of running a business through the wider use of electronic communication tools in employer-employee relations.

The possibility of using electronic form applies to the provision of information on monitoring pursuant to Article 222 § 8 of the Labour Code, the provision of information on the conditions of transfer of the workplace to another employer pursuant to Article 231 § 3 of the Labour Code, and consultations on the intention to terminate the employment contract with the company trade union pursuant to Articles 38 § 1-2 of the Labour Code. The electronic form also covers the preparation of an employee's working time schedule pursuant to Article 129 § 3 of the Labour Code and situations where there is no obligation to prepare such a schedule, as provided for in Articles 129 § 4(3) and (4) of the Labour Code.

Employees can now submit electronic applications for individual working time arrangements, shortened working weeks, weekend work arrangements and flexible working hours. The application for making up for time off work granted to deal with personal matters, for time off for overtime work, for unpaid leave, and express consent to unpaid leave to work for another employer can now also be submitted electronically. The electronic form has also been introduced for the purpose of confirmation that the employee has become familiar with occupational health and safety regulations.

The concept of electronic form must be understood broadly as enabling the performance of activities also using electronic communication tools, including e-mail, provided that it is possible to identify the person submitting the declaration or application. As Marcin Stanecki, Chief Labour Inspector, emphasises, moving away from traditional paper documentation is an inevitable process that facilitates running a business and reduces its costs. The amendment also clarifies the deadline for paying the cash equivalent for unused holiday leave. If the due date for payment of remuneration falls before the date of termination or expiration of the employment relationship, the payment of the equivalent shall be made within 10 days of the date of termination or expiration of the employment relationship. If the date of payment of the equivalent determined in this way is a non-working day, the equivalent shall be paid on the preceding day.

The changes also covered the Act of 4 March 1994 on the Corporate Social Benefits Fund. In companies where there is no company trade union, the provisions of the remuneration regulations regarding the amount of contributions to the fund or not creating a fund now require consultation with the employees elected by the staff to represent their interests. The amendment introduces the requirement to consult with at least two employees instead of the previous requirement of one, which is intended to ensure broader representation of the staff.



IN SHORT

By 2 March 2026, taxpayers are obliged to submit PIT-11, PIT-R and IFT-1R

Payers employing individuals in 2025 under an employment contract or paying them remuneration under a mandate contract or receivables from property rights must, after the end of the year, prepare personal information on the amount of income of these individuals and collective annual declarations on the appropriate template forms available on the e-Deklaracje (e-Declarations) website. The PIT-11 and PIT-R forms must be prepared and sent to the tax office by the end of January of the year following the tax year, and to the taxpayer by the end of February, while the IFT-1R must be sent to the tax office and the taxpayer by the end of February of the year following the tax year. The PIT-4R and PIT-8AR forms must be prepared and sent exclusively to the tax office by the end of January of the year following the tax year, and all forms can be signed with a qualified signature, and the PIT-11, PIT-4R and PIT-8AR forms can also be signed with authorisation data if the payer is a natural person. Forms for the tax office are prepared and sent exclusively electronically using the Interactive Form of the Ministry of Finance, the financial and accounting module or the Universal Document Gateway, which allows for the simultaneous submission of up to 20,000 declarations. The Ministry of Finance emphasises the importance of entering the correct data of the taxpayer's PESEL or NIP tax identifier, as incorrect data will prevent or hinder the taxpayer from fulfilling their tax obligations in terms of PIT and using the Twój e-PIT (Your e-PIT) service.

The government has adopted a draft amendment to the Tax Ordinance

On 3 February 2026, the government adopted draft amendments to the Tax Ordinance, ending the instrumental initiation of proceedings by tax offices in order to interrupt the limitation period for tax liabilities. The bill also abolishes the obligation to report domestic tax arrangements (MDR), retaining it only for cross-border arrangements, in line with the EU law. The changes also include: an increase in the tax limit that can be paid on behalf of another taxpayer from PLN 1,000 to PLN 5,000; settlement of payments from the oldest instalment; abolition of rounding of interest and automatic settlement by the office of overpayments from corrections to declarations without explanation from the taxpayer up to PLN 10,000. The tax office will be able to correct minor errors in the declaration up to PLN 10,000 without correspondence, and the stamp duty will be refunded within 2 months without issuing a decision. It is also planned to introduce the possibility of serving a fine in absentia without visiting the office and prosecuting serious tax crimes even after the statute of limitations has expired. Most of the changes will come into force on 1 October 2026. Changes regarding the statute of limitations and fiscal criminal proceedings will come into force in 2031.

The Ministry of Finance is planning changes to the responsibility of management boards

The Ministry of Finance intends to regulate the following issues: third-party liability for the tax arrears of a commercial company,



IN SHORT

questioning the findings of tax authorities and the principles of assigning liability for the company's tax arrears to a management board member. On 13 January 2026, the list of legislative works of the Council of Ministers included assumptions for changes to the Tax Ordinance related to these issues (form UC138). The main objective of the bill is to adapt the rules of third-party liability for tax arrears of a commercial company to the requirements resulting from the judgments of the Court of Justice of the European Union of 27 February 2025 (in case C-277/24) and of 30 April 2025 (in case C-278/24). The Ministry of Finance proposes to articulate the right of a third party responsible for the tax arrears of a commercial company to question the factual findings and legal qualifications made by the tax authorities in assessment proceedings and the right to access the files of the proceedings conducted against the company, as well as to define the principles for assigning liability for tax arrears to a member of the management board and other entities managing the company's affairs and to adapt the procedural provisions to ensure compliance of Polish regulations with the requirements of the EU law.

Another draft of new regulations on PIP (National Labour Inspection) rights has been created

On 30 January 2026, the Ministry of Family, Labour and Social Policy published on the website of the Government Legislation Centre a modified version of the bill amending the Act on the National Labour Inspection and Certain Other Acts (form no. UD238), providing that the National Labor Inspection bodies will be authorised to issue an order to eliminate violations concerning the functioning of a civil law contract or the actual performance of work by a person for remuneration in conditions in which, according to the code, an employment contract should be concluded, and only failure to comply with this order will result in the issuance of a decision confirming the existence of an employment relationship. The bill also introduces the right for the National Labor Inspection to bring legal proceedings on behalf of citizens in cases concerning the determination of the existence or content of an employment relationship and, with the plaintiff's consent, to join the proceedings at any stage. The date of conclusion of the employment contract will be the date of issuance of the decision by the district labour inspector, which will produce legal effects from the date of its issuance, and will become enforceable on the date of expiry of the deadline for filing an appeal or on the date of the final court ruling. A new feature is the possibility for the Chief Labor Inspector to issue, at the request of the employing entity, an individual interpretation regarding the application of labour law regarding the determination of whether a legal relationship constitutes an employment contract, issued within 30 days of receiving a complete application for a fee of PLN 40. The interpretation will not be binding on the employing entity, but the entity will not be subject to sanctions to the extent to which it complied with it.

ZUS (Social Insurance Institution) announced the amount of health insurance contributions in 2026.

On 3 February 2026, the Social Insurance Institution announced the amount of the basis for calculating the health insurance contribution in 2026, which for persons conducting non-agricul-

tural business activities on a lump-sum basis is from 1 January 2026 PLN 5,537.18 (PLN 498.35 contribution) for income up to PLN 60,000, PLN 9,228.64 (PLN 830.58 contribution) for income from PLN 60,000 to PLN 300,000, and PLN 16,611.55 (PLN 1,495.04 contribution) for income above PLN 300,000. For persons conducting business activity and not generating any income, the basis is PLN 9,228.64 (contribution PLN 830.58), for associates PLN 6,921.48 (contribution PLN 622.93), and for persons on the tax card PLN 4,806.00 (contribution PLN 432.54). For entrepreneurs on the tax scale, flat tax or IP Box, the assessment base is determined based on income from the month preceding the settlement, and cannot be lower than 100% of the minimum wage applicable on the first day of the contribution year, i.e. PLN 4,806.00, which means a minimum contribution of PLN 314.96 for January 2026 and PLN 432.54 for the months from February 2026 to January 2027. The average monthly wage in the enterprise sector in the fourth quarter of 2025 was PLN 9,228.64.



IN SHORT

ZUS (Social Insurance Institution) took a stance on the suspension of sickness benefit payments

On 20 January 2026, the Social Insurance Institution informed, in response to the statement of the Deputy Commissioner for Human Rights, that it is obliged to comply with the provisions of the law entitling the payment of benefits from sickness and maternity insurance only to eligible persons entitled to social insurance, and the payment takes place only after establishing all the circumstances necessary to grant the right to the benefit. ZUS explained that it is entitled to verify whether a person registered for insurance actually has the right, but an agreement concluded for the sake of appearances or to circumvent the law does not produce legal effects also in the sphere of social insurance, and benefits are paid no later than within 30 days from the clarification of the last circumstance necessary to establish the right. The Institution stressed that it is obliged to treat all insured persons equally, regardless of gender, and suspends the proceedings when the consideration of the case depends on the prior resolution of a preliminary issue by the court.

A bill has been put forward to write off ZUS (Social Insurance Institution) debts from before 1999.

The list of legislative works of the Council of Ministers includes a draft act on the cancellation of debts claimed by ZUS arising before 1 January 1999 (form no. UDER108), the adoption of which is planned for the second quarter of 2026. The draft provides for the cancellation by operation of law of debts resulting from unpaid contributions arising before 1 January 1999, not secured by a mortgage, concerning 7.1 thousand payers, in the amount of approximately PLN 315 million, including 340 active entrepreneurs with liabilities of approximately PLN 21 million. The Ministry of Family indicates that the revenues from the enforcement of these debts remain at a level of approximately PLN 4 million per year and for the most part include only interest without reducing the principal amount, while the high personnel, organizational and enforcement costs are not justified by the revenues achieved. The write-off will take place without issuing administrative decisions and will cover social security contributions, the Labour Fund and the Guaranteed Employee Benefits Fund, as well as all related liabilities, including interest, extension fees and enforcement costs. The bill will not cover receivables secured with mortgages, which will continue to be claimed in the current procedure. The Act is to enter into force on the first day of the month following the expiry of two months from its publication.



IMPORTANT INTERPRETATIONS AND RULINGS

Right to deduct VAT on events for employees, but not for the local community

↓ On 9 January 2026, the Director of the National Tax and Customs Information Office issued an individual interpretation (no. 0112-KDIL1-1.4012.690.2025.2.AR) regarding the right to deduct VAT on expenses for events for employees and the local community. The interpretation confirmed the right to deduct VAT from closed events dedicated to employees and their families, recognising the investment in human capital as a rational economic activity influencing the overall turnover, while catering services consisting in the delivery of meals to a designated place are not subject to exclusion under Article 88(1)(4)(b) of the VAT Act. However, in relation to open events organised for the local community, residents and growers supplying the raw material to the taxpayer, there is no such deduction. In such a situation, the benefit gained by third parties is dominant in relation to the potential economic benefits of the company, and the connection with taxable activities is too far-reaching and cannot be rationalized, demonstrating neither a direct nor indirect connection with the taxable activity.

The Sanitary Inspectorate does not assess the employee's contribution to the development of an occupational disease.

↓ On 22 January 2026, the Supreme Administrative Court issued a judgment (case file ref. no. II GSK 1499/22) in which it ruled that the State Sanitary Inspection authorities determine an employee's occupational disease based on medical documentation prepared in the case and do not assess whether the employee contributed to the disease by failing to comply with occupational health and safety rules, carelessness or for any other reason. These issues are only taken into account when the employee decides to initiate a civil lawsuit against the employer to pursue additional claims to the benefits he is entitled to from ZUS. The Supreme Administrative Court found that the sanitary inspection body has no right to independently assess medical documentation leading to a different diagnosis of the disease, and that a medical certificate is the only reliable evidence to confirm an occupational disease. The court also explained that in the case of factors that trigger a specific immune response of the body, the period of exposure and the concentration of the sensitizing factor are not relevant for the assessment of occupational exposure, and the possible contribution of the employee to the development of the disease due to the failure to use personal protective equipment is assessed only in civil proceedings for a supplementary claim.

Expenditures on educational courses for employees' children are not an expense

↓ On 3 December 2025, the Director of the National Tax and Customs Information Office issued an individual interpretation (no. 0111-KDIB2-1.4010.460.2025.1.KW) in which he refused to recognise as tax-deductible expenses the expenses incurred by the company for educational courses for children of employees aged 2 to 18. The company has introduced non-wage benefits consisting in financing educational courses for employees' children from current assets, with the entire cost borne by the company through monthly invoices issued by the school, and only contributions and income tax are deducted from employees' salaries. The aim of implemen-



ting the benefit was to reduce staff turnover, counteract the costs associated with frequent staff replacement and increase the company's attractiveness as an employer on the labour market. However, the authority found that the expenses did not concern the improvement of the employees' professional qualifications, but related to the education of their children, and it was not demonstrated that the education could result in preparing the children for future employment in the company, and consequently there was no direct link between the expense incurred and the generation of revenue or securing its source.

Voluntary correction does not deprive the taxpayer of the right to a reduced interest rate

↓ On 4 February 2026, the Supreme Administrative Court issued a judgment (case file ref. no. I FSK 747/25) in which it stated that a correction of a VAT declaration that is not a direct result of verification activities does not deprive the taxpayer of the right to a reduced rate of interest for late payment. The case concerned a company that received a notification from the Ministry of Finance about irregularities in JPK_VAT files for the period from January to September. A month later, the tax authorities initiated investigations into duplicate invoices. The company submitted corrections to both the invoices indicated by the officials and additional corrections for months undetected by the tax office, which, however, demanded punitive interest on arrears on all corrections, arguing that they were all the result of verification activities. The Supreme Administrative Court found that it was possible to determine the amount of tax arrears resulting from taking into account irregularities detected by the tax authorities and those disclosed by the taxpayer himself, with the aim of the regulation being to motivate taxpayers to quickly repay the arrears by means of a reduced interest rate as a bonus for voluntary payment. The court found that it would be contrary to the purpose of rewarding taxpayers' activity to deprive them of the benefit of the reduced rate in the part concerning independent settlement with the tax authorities.

CALENDAR

20 February 2026 (Friday)

- ✓ Payment of the monthly personal and corporate income tax advance for January 2026.
- ✓ Payment of collected contributions on revenues under employment relationships for January 2026.
- ✓ Payment by payers of collected income tax advances or lump-sum income tax for January 2026.
- ✓ Payment of the tax advance collected for January 2026 by the parent company representing the tax capital group.
- ✓ Payment of the due lump-sum tax if the income on dividend and other revenues due to share in profits of legal persons in January 2026 was expended in violation of the intended allocation specified in the declaration (CIT-5).
- ✓ Payment of the tax advance for January 2026 by the property company and sending the taxpayer information about the advance payment PIT-ISN and CIT-ISN, respectively
- ✓ Payment of income tax on revenues on a fixed asset in the form of a building for January 2026.
- ✓ Payment of the lump-sum on companies' income (so-called Estonian CIT) due to: concealed profits and expenses unrelated to the business activity - if pay-out or expense was incurred or a consideration was provided in January 2026; change of value of assets - if acquisition, transformation was carried out or in-kind contribution was made in January 2026.
- ✓ Payment of tax on consideration or property the family foundation transferred or put at the disposal in January 2026.
- ✓ Payment of ZUS contributions for January 2026 - other contribution payers
- ✓ PFRON (State Fund for Rehabilitation of Disabled Persons) payment for January 2026.



25 February 2026 (Wednesday)

- ✓ VAT payment for January 2026.
- ✓ Filing the VAT-8, VAT-9M, VAT-12 declarations for January 2026.
- ✓ Sending the JPK_V7M file for January 2026.
- ✓ Sending the JPK_V7K file for January 2026 (record part).
- ✓ Sending summary information on intra-Community VAT-EU transactions for January 2026.
- ✓ Filing the VAT-13 declaration by a tax representative for January 2026.
- ✓ Settlement of sugar tax due for January 2026.
- ✓ Settlement of tax on retail sale PSD-1 for January 2026.
- ✓ Submitting documents regarding co-financing of remuneration of disabled employees to PFRON for January 2026.



28 February 2026 (Saturday)

- ✓ Filing the declaration for VAT settlement regarding the VII-DO import procedure for January 2026.

2 March 2026 (Monday)

- ✓ Providing the taxpayer with information on revenues from other sources as well as on income and income tax advances collected in 2025. (PIT-11)
- ✓ Providing the taxpayer with information on certain income from cash capital in 2025. (PIT-8C)
- ✓ Providing the tax office (electronically only) and a person with limited tax liability with personalised information on the amount of revenue (income) earned in 2025. (IFT-1R)
- ✓ Providing the taxpayer with information on amounts paid for performing social and civic duties for 2025. (PIT-R)
- ✓ Providing the insured person with information for 2025 on the data contained in the monthly reports prepared for the Social Insurance Institution (ZUS), broken down by month.
- ✓ Providing information to ZUS on the amount of income obtained from paid work by retirees and disability pensioners in 2025.
- ✓ Filing the application for refund of retirement and disability pension contributions paid for December 2025 with PFRON by disabled persons conducting a business activity.
- ✓ Filing the report on public procurement contracts awarded in 2025 with the President of the Public Procurement Office.



CALENDAR

5 March 2026 (Thursday)

- ✓ Filing the VAT-14 declaration on the amounts of VAT due in the case of intra-Community purchase of motor fuels for February 2026.

9 March 2026 (Monday)

- ✓ Payment of the lump-sum income tax collected in February 2026 on receivables paid to a foreign legal person.
- ✓ Payment of the lump-sum income tax collected in February 2026 on revenues from dividends and other revenues from share in the profits of legal persons, and providing taxpayers with CIT-7 information on collected tax.
- ✓ Payment by the acquiring company of the lump-sum tax on income originating in February 2026.
- ✓ Filing the declaration of the amount of income from unrealised profits (PIT-NZ and PIT-NZS) for February 2026 and payment of tax due resulting from the declaration
- ✓ Filing the declaration of the amount of income from unrealised profits (CIT-NZ) for February 2026 and payment of the tax due disclosed in the declaration.

10 March 2026 (Tuesday)

- ✓ Filing the INTRASTAT declaration for February 2026.

16 March 2026 (Monday)

- ✓ Settlement of the product fee for packaging for 2025.
- ✓ Payment of ZUS contributions for February 2026 - contribution payers having legal personality.
- ✓ Payment to PPK (Employee Capital Plans).
- ✓ Filing the annual report on the number of plastic bags purchased and issued in 2025 subject to a recycling fee with BDO (Waste Database).
- ✓ Filing the report on products, packaging and waste management generated from them for 2025 with BDO.
- ✓ Payment of the fee to cover the costs of managing waste generated from single-use plastic products.
- ✓ Payment of the fee for disposable plastic products.



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