



Outline Introduction to Payroll in Poland

The specific topics covered by the course are:

- Entity formation and registration
- NIP number (tax identification number)
- PIT processing
- Computation of gross pay
- Valuation of benefits in kind
- Problem areas, such as company cars
- Copyright income
- Tax-free items
- Deduction of standard ZUS contribution from gross income
- Standard and higher travel deduction (Podwyższon Koszt Uzyskania)
- Calculation of standard (18%) or higher (32%) rate tax
- Application of Polish tax credits
- Rounding on PIT calculation
- Expatriate tax regime in Poland
- Use of double taxation agreements in Poland
- Taxation of housing and subsistence costs for expatriates
- Tax Office set up
- Deadlines for PIT payment
- Powers of inspection and penalties
- Social security – ZUS
- Explanation of each type of insurance (Emerytalna, Rentowa, etc.)
- Model calculation of each type
- International considerations – A1 use and Polish reciprocal social security agreements
- Healthcare contributions
- Treatment of private medical insurance
- Platnik – reporting rules and deadlines
- PESEL numbers
- Payover of ZUS
- PFRON contribution calculation
- PFRON reporting requirements
- Tax year-end processes
- PIT-4R, PIT-11, and PIT-40 documents
- Pension schemes and tax treatment (IKE/IKZE/PPE schemes)
- Employee stock plans (PPK)
- Company Social Benefit Fund
- Salary regulations

- Health regulations
- Personal file
- Calculation of unpaid leave
- Sickness calculations
- Maternity calculations
- Other paid family leaves
- Annual leave calculation
- Public holiday payment
- E-payslips and payment of salary timing
- Employment contracts
- Civil contracts and interns
- Redundancy
- Minimum notice
- Working time rules
- Statistical returns

Program is subject to change

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