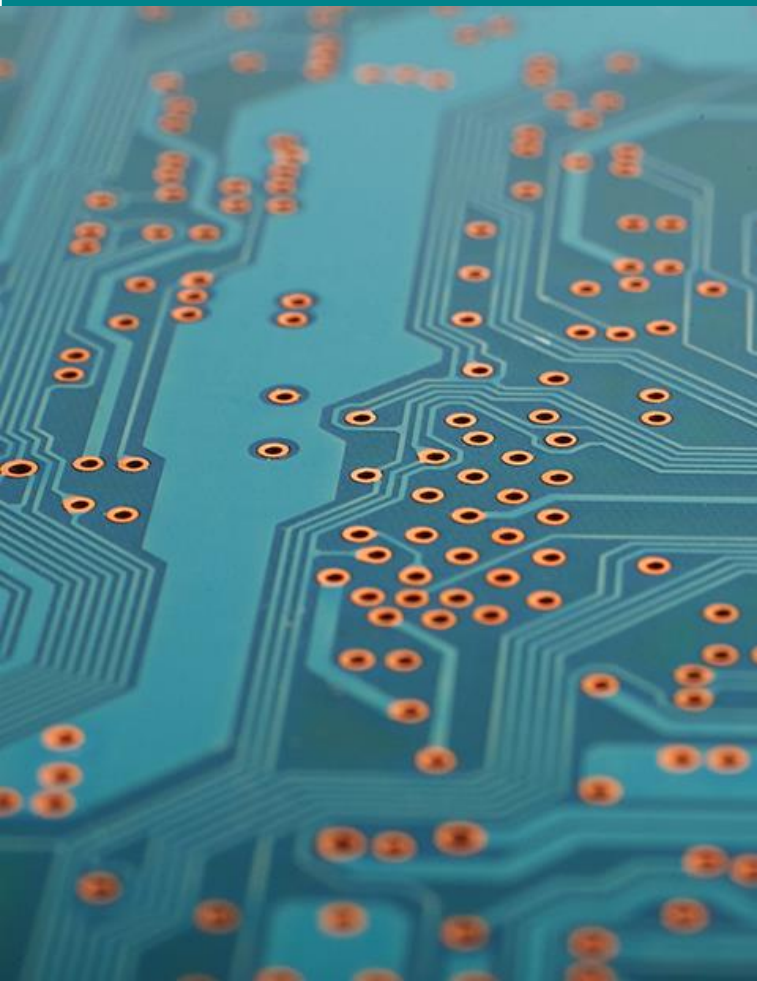


Rödl & Partner

Expert advice

POLISH DEAL

Tax incentives for IT companies and Polish Deal




TAX INCENTIVES FOR IT COMPANIES

Do you create or develop software and then commercialise it? Do you hire developers or other IT specialists?

Check what tax incentives are available to you.

R&D RELIEF	IP BOX
The same R&D expenses deducted twice when calculating PIT/CIT.	Lower PIT/CIT rate (5%) on income from the sale or licence of software developed or improved under R&D.
The Polish Deal has increased the available deduction from 100% to 200% (for personnel expenses) or for R&D Centres – from 150% to 200% (not only personnel expenses).	It has not been possible to use both the R&D relief and IP Box so far – Polish Deal has changed that.



INCENTIVE FOR INNOVATIVE EMPLOYEES

New incentive under **Polish Deal** (next to R&D relief) – lower PIT advances on salaries of employees involved in R&D.



50% TAX-DEDUCTIBLE COSTS FOR CREATIVE WORKERS

For creative work, 50% tax-deductible costs are available in specific cases, when calculating PIT advances for employees, thus increasing their take-home pay.

The limit for the tax-deductible costs has been higher since 01/01/2022.

Note! Do you already use this option?
Find out if you follow the general tax rules (guidelines) by the Minister of Finance.



TAX INCENTIVES FOR IT COMPANIES



What's in it for me?

	savings – lower tax burden
	the savings can be used in any way (e.g. for investments)
	improved financial liquidity
	boosted innovation and greater competitive advantage on the market
	financial incentive for employees – higher net salaries at no extra expense
	increased motivation, creativity and retention of employees

How can we help?

Rödl & Partner may assist you in:

	identifying tax incentives available to you
	identifying employees who carry out creative work, including R&D work, identifying results as employees' work
	preparing necessary documentation to apply the selected solutions properly
	preparing applications for advance tax rulings to confirm the correctness of the selected solutions
	accounting for the incentives used

CONTACT



MAGDALENA SZWARC

Tax Adviser (Poland)
Senior Associate

M +48 882 786 773

magdalena.szwarc@roedl.com

Rödl & Partner is an international firm providing integrated professional services in the area of audit, Business Process Outsourcing, tax, law, and business consulting. It has 107 offices in 50 countries, where it employs 5260 people. In Poland, the firm hires over 500 employees in six locations: Cracow, Gdansk, Gliwice, Poznan, Warsaw and Wroclaw.

www.roedl.pl

