

Tax filings

Information on any impact on submitting a tax return form, deadlines, online procedure

 13.12.2021

Where to submit tax returns

A tax return for income earned or losses sustained during the fiscal year is submitted to the revenue office having jurisdiction over the registered office of the taxpayer (the ZUS branch that pays the benefit).

What tax return to submit

If your old-age pension or disability pension is subject to taxation in Poland, the ZUS will send you:

- PIT-11A information, or
- PIT-40A annual tax calculation.

On the basis of these documents, you will prepare the PIT-37 tax return, which you will submit to the revenue office.

You are not required to submit a tax return if you have received the PIT-40A annual tax calculation from the ZUS and:

- you have not earned other income subject to taxation according to the tax scale in Poland,
- you are not entitled to tax relief in Poland.

If you are not required to submit a tax return, but you would like to donate 1% of your tax to a public benefit organisation of your choice, you should submit the PIT-OP declaration. You should do this by 30 April of the year following the fiscal year. The declaration is submitted to the revenue office having jurisdiction over the registered office of the taxpayer (the ZUS branch that pays the benefit).

When to submit tax returns

The tax return for income earned or losses sustained should be submitted between 15 February and 30 April of the year following the fiscal year.

Please note: Tax returns submitted before the deadline are deemed to have been submitted on 15 February.

If 30 April falls on a Saturday or a holiday, the first working day following the holiday(s) is considered the last day for submitting tax returns.

Important: If you have made an error in the tax return, you may submit a corrected one.

How to submit tax returns

You may submit tax returns in the following forms:

- paper,
- electronic.

Tax returns in electronic form may be submitted using:

- an interactive PDF file,
- e-Deklaracje Desktop application,
- Twój e-PIT service.

How to sign tax returns

You should sign tax returns submitted in paper form by hand.

You should sign tax returns submitted in electronic form using:

- a qualified electronic signature,
- 'authorising data', i.e. an electronic signature that guarantees the authenticity of tax returns and applications.

If you do not wish to submit a tax return in person, your attorney may do it for you.

Please note: Tax returns submitted by an attorney cannot be signed using the 'authorising data'.

Important: an Official Confirmation of Receipt is used to confirm that a tax return in electronic form has been received. Please remember to check if you have received one.

Declarations on the amount of solidarity levy

If you are required to pay a solidarity levy, submit the DSF-1 declaration to the competent office. You should do this by 30 April.

DSF-1 declarations may be submitted in paper or electronic form.

You should sign declarations submitted in paper form by hand.

You should sign declarations submitted online using:

- a qualified electronic signature,
- 'authorising data', i.e. an electronic signature that guarantees the authenticity of tax returns and applications.

If you do not wish to submit declarations in person, your attorney may do it for you.

Please note: Declarations submitted by an attorney cannot be signed using the 'authorising data'.

If you have made an error in your declaration, you may submit a corrected one.

Important: an Official Confirmation of Receipt is used to confirm that a tax return in electronic form has been received. Please remember to check if you have received one.

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