

Dear Sirs,

On 24 February 2022, the Sejm has passed an amendment to the Act on Personal Income Tax (hereinafter referred as the "Act"). The amendment to the Act regulated the following provisions of the regulation by the Minister of Finance of 7 January 2022:

1. On extending the time limits for the collection and remittance by certain tax payers of advance payments for the personal income tax (Journal of Law, Item 28)

Article 53a (9) of the amended Act gives all employees (by virtue of a contract of employment or a contract of mandate) the possibility of resigning from the mechanism of the extended deadline for the collection of advance tax payments.

In order to do so, the employee shall submit a written request not to extend the deadlines for the collection of advance personal income tax payments. Applications must be submitted to the Payroll Department by the 15th of each month, with effect from the following month.

The new rules apply to an income of max. PLN 12,800 per month in the year 2022.

A sample copy of the application has been posted on the UW Bursary Office website under the "Polski Ład" tab.

The provision is effective from February to December 2022.

2. On the submission of the PIT-2 declaration

Article 32(3)(aa) allows the payer (UW) to apply 1/12 of the amount reducing tax beginning - at the latest - from the month following the month in which the payer received from the employee his/her PIT-2 statement. (until now, this declaration had to be made by the employee before the date of the first payment in a given calendar year).

A sample copy of the PIT-2 statement is available on the website of the UW Office of Human Resources and should be submitted to the Payroll Department at the UW Bursary Office.

The provision is effective from 10 March 2022.

3. On the submission of the PIT-2 statement for pensioners

Article 32(3)(1) makes it possible to submit a PIT-2 statement by a pensioner employed under an employment contract, after a pensioner has submitted to the competent pension authority that the 1/12th reduction amount shall not be applied.

A pensioner employed at the University submits an updated PIT-2 statement to Payroll Department, by the 15th of each month, with effect from the following month.

The provision is effective from 10 March 2022.