



DORADZTWO
PODATKOWE

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HIGHER REMUNERATION FOR PIT REMITTERS FROM JULY 1, 2022

From July 1, 2022, the rate of remuneration for some remitters of PIT tax advances has been increased twice.

This results from the entry into force of the Ministry of Finance's new regulation, issued on the basis of the provisions of the so-called 'Polish Deal 2.0'.

Our experience shows that not every PIT remitter has calculated the claimable remuneration. Therefore, implementation of this solution is worth considering, as it may bring financial benefits without generating significant workload.

1. How was it before the change?

The tax remitter was entitled to remuneration for paying the advances on time in the amount of 0.3% of the collected taxes.

The above rules were in force for many years.

2. What is the tax remitter's remuneration from July 2022?

Remuneration for the remitters of **PIT advances paid according to the tax scale** increases from 0.3% **to 0.6% of the amount of taxes collected.**

The right to the higher remuneration is granted to the remitters of tax advances collected under the tax scale, i.e. calculated on the basis of:

- employment relationship,
- civil law contracts,
- personal activity in the field of literature, education, art, science, coaching, journalism, sport,
- remuneration paid to members of management boards and supervisory boards,
- managerial contracts,
- property rights.
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Remuneration in the amount of 0.6% of taxes collected will be due **from July 1, 2022 to December 31, 2023.**

For other payers, the remuneration remains at the level of 0.3%.



3. How can we help?

- ✓ We will support you in developing internal procedures for calculating the remitter's remuneration.
- ✓ We will assess options and indicate the way of recovering the remuneration, if it wasn't claimed in the past - **the possibility to claim the remuneration amounts up to 5 years back.**
- ✓ We will answer any questions and doubts that may arise in terms of the current calculation of remuneration for the PIT remitter.

If you are interested in the above information and its impact on your business, please contact:

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or your advisor at MDDP.

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We consider trust to be the basis of successful cooperation. We support our Clients in taking the most important business decisions.

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