

Subject card

Subject name and code	Direct Taxes and Social Security, PG_00177709						
Field of study	Finance and Accounting						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2026/2027		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study Optional subject group Subject group related to scientific research in the field of study		
Mode of study	full-time studies	Mode of delivery			at the university		
Year of study	1	Language of instruction			Polish		
Semester of study	2	ECTS credits			6.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Department of Accounting -> Faculty of Management -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Anna Kamińska-Stańczak				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	30.0	30.0	0.0	0.0	0.0	60
	E-learning hours included: 0.0						
Learning activity and number of study hours	Learning activity	Participation in didactic classes included in study plan		Participation in consultation hours		Self-study	SUM
	Number of study hours	60		4.0		86.0	150
Subject objectives	The lectures are aimed to provide knowledge in the field of taxation law, in relation to direct-taxation issues. The student will be prepared for the correct determination of tax liabilities as well as for the use of legal and tax institutions to legally reduce tax burdens. This kind of knowledge and skills are useful accounting, management and in business. As part of the lectures and the practicals/recitals, in addition to the theoretical issues, practical aspects will be presented, in association with interpretation and subsumption of the tax-law norms, using of the achievements of the doctrine and the judicature.						

Learning outcomes	Course outcome	Subject outcome	Method of verification
	[FiRMU2_U01] Students can analyze and interpret complex social and economic processes and phenomena from a finance and accounting perspective, utilizing structured knowledge and tools from management, quality sciences, economics, and finance.	The student explains the boundaries between legally permissible forms of tax burden reduction and illegal tax avoidance.	[SU4] test/exam - oral or written
	[FiRMU2_W07] The student possesses a comprehensive understanding of regulations and legal, organizational, and ethical norms, including the protection of intellectual property relevant to finance and accounting.	The student identifies the structural elements of personal income tax (PIT), corporate income tax (CIT), and other direct taxes. Describes the rules governing the liability for and calculation of social security and health insurance contributions.	[SW4] test/exam - oral or written
	[FiRMU2_W02] The student possesses a comprehensive understanding of the complexities and functions of both domestic and international financial markets, as well as financial instruments and institutions.	The student identifies the principles of correctly determining tax liabilities. Recognizes tax law regulations and their interpretations.	[SW4] test/exam - oral or written
	[FiRMU2_U05] From a finance and accounting perspective, the student can identify and correctly apply legal, professional, and ethical norms within the realms of management, quality sciences, economics, and finance.	The student presents obligations arising from direct taxes as well as liabilities related to social security and health insurance contributions. Complies with and applies the applicable tax law principles in practice.	[SU4] test/exam - oral or written

Personal Income Tax (PIT)

- 1) The subject and object of taxation
- 2) Basic sources of revenues and tax deductible costs
 - a) employment relationship
 - b) activities performed in person
 - c) business activity
 - d) rental and lease, capital and property rights
 - e) profits and losses on the sale of real estate and other things
 - f) revenues from other sources
- 3) The basis for calculation of the tax amount and the tax exemption
- 4) Lump-sum methods
- 5) Subject exemptions - list of the revenues exempt from personal income tax PIT
- 6) Collection of tax or tax advances payments
- 7) The PIT tax returns

Corporate income tax (CIT)

- 1) The subject and object of taxation
- 2) Tax revenues and tax deductible costs
 - a) tax revenues
 - b) tax deductible costs
- 3) Determination of exchange differences
- 4) Taxation of the parties to a leasing contract
- 5) Tax collection
- 6) Subject exemptions - a catalog of revenues exempt from the CIT
- 7) The taxation base and the tax amount
- 8) CIT tax returns

	<p>Social security and health contributions</p> <p>1) Catalog of social security</p> <p>2) Subject to social security coverage</p> <p>3) The rules for determining social security contributions:</p> <p>a) the rules for determining the contributions under an employment contract</p> <p>b) calculation of contributions on the remuneration paid through other employment/activity</p> <p>c) contributions from self-employed persons</p> <p>4) Rules for the submission and determination of health-insurance contributions</p> <p>Introduction to other selected direct taxes</p> <p>1) The tax on civil law transactions (PCC)</p> <p>2) Local taxes and fees</p> <p>3) Inheritance and donation tax</p>		
Prerequisites and co-requisites	Knowledge of financial accounting concepts, ability to prepare a trial balance, proficiency in preparing basic components of financial statements (balance sheet, income statement), understanding of financial reporting standards, ability to determine financial results for accounting purposes, and familiarity with fundamental concepts and principles of the financial system.		
Assessment methods and criteria	Subject passing criteria	Passing threshold	Percentage of the final grade
		51.0%	100.0%
Recommended reading	Basic literature	<ol style="list-style-type: none"> Litwinczuk H. i in., Prawo podatkowe przedsiębiorców, LEX a Wolter Kluwer, Warszawa 2017. Smakuszewski M., CIT 2019. Komentarz, Infor, Warszawa 2019. Wacławczyk A., Podatek dochodowy od osób prawnych. Komentarz, C.H. Beck, Warszawa 2019. Zubrzycki J., Leksykon VAT, Unimex, Warszawa 2019. 	
	Supplementary literature	<ol style="list-style-type: none"> Dzwonkowski H. (red.), Egzamin na doradcę podatkowego. Pytania otwarte, C.H. Beck, Warszawa 2023. Egzamin ustny na doradcę podatkowego. Odpowiedzi na pytania otwarte. 2023, Podatkowa Oficyna Wydawnicza, Jaworzno 2023. Gomułowicz A., Małecki J., Podatki i prawo podatkowe, LexisNexis, Warszawa 2016. Michalik T., VAT Komentarz, C.H. Beck, Warszawa 2019. Ziółkowski G., PIT 2019. Komentarz, Infor, Warszawa 2019. 	
	eResources addresses		
Example issues/ example questions/ tasks being completed	-		
Work placement	Not applicable		

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