

Subject card

Subject name and code	Taxation of income in Polish law - lecture, PG_00134085						
Field of study	Taxes and Tax Consultancy						
Date of commencement of studies	October 2026	Academic year of realisation of subject			2027/2028		
Education level	Master's studies	Subject group			Obligatory subject group in the field of study		
Mode of study	part-time studies	Mode of delivery			at the university		
Year of study	2	Language of instruction			Polish		
Semester of study	3	ECTS credits			3.0		
Learning profile	academic	Assessment form			exam		
Conducting unit	Faculty of Law and Administration -> Rector						
Name and surname of lecturer (lecturers)	Subject supervisor		dr Damian Cyman				
	Teachers						
Lesson types	Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
	Number of study hours	10.0	0.0	0.0	0.0	0.0	10
	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	10		0.0		65.0	75
Subject objectives	<p>Understanding the fundamental structures of income tax introducing students to the system of income taxation in Poland and its role within the legal and economic framework.</p> <p>Analysis of legal sources developing the ability to use tax statutes as well as secondary legislation and tax interpretations.</p> <p>Identification and classification of income learning how to recognize sources of revenue, deductible expenses, tax allowances, and exemptions.</p> <p>Developing skills in calculating tax liabilities practical training in determining the tax base, tax rates, and the amount of tax due.</p> <p>Solving practical problems applying legal provisions to case studies and examples, analyzing interpretative doubts and tax disputes.</p>						
Learning outcomes	Course outcome		Subject outcome			Method of verification	
	[PiDPMU2_WG02] has structured and theoretically based in-depth knowledge, covering issues in the field of various branches of substantive and formal law related to public levies, as well as in the field of accounting		<p>The student has advanced knowledge of the structure of income taxation in Poland (PIT and CIT), including sources of revenue, deductible expenses, tax allowances, and exemptions.</p> <p>The student knows the sources of tax law, their hierarchy, and the principles of interpretation.</p> <p>The student understands the relationships between income taxation, accounting, and financial reporting</p>			<p>[SW4] test/exam - oral or written</p> <p>[SW1] oral statement/ conversation/discussion</p> <p>[SW2] presentation/project/paper/report</p> <p>[SW5] implementation of a problem task</p>	

Subject contents	<ol style="list-style-type: none"> 1. Principles and Theories of Income Taxation 2. General Characteristics of PIT (Personal Income Tax) and CIT (Corporate Income Tax) 3. Legal Framework of Income Taxes 4. Essence and Legal Nature of Income 5. The Concept of Tax-Deductible Costs 6. Scope of Subjects in Income Taxes 7. Employment as a Source of Income 8. Personal Services as a Source of Income 9. Non-Agricultural Business Activities as a Source of Income 10. Financial Capital and Property Rights, Paid Disposal 11. Characteristics of Income Sources in CIT 12. Principles of Income Taxation in an International Context 13. The Issue of Income Taxation in the EU 14. Income Taxation in E-Commerce 15. Tax Optimization in the Area of Income Taxes 16. Flat-Rate Forms of Income Taxation 								
Prerequisites and co-requisites	<p>knowledge of the fundamentals of law, general understanding of the tax law system, ability to analyze legal texts and use normative acts, basic knowledge of accounting and finance, readiness to solve case studies and work with practical examples.</p>								
Assessment methods and criteria	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Subject passing criteria</th> <th style="width: 33%;">Passing threshold</th> <th style="width: 33%;">Percentage of the final grade</th> </tr> </thead> <tbody> <tr> <td>Exam</td> <td>50.0%</td> <td>100.0%</td> </tr> </tbody> </table>			Subject passing criteria	Passing threshold	Percentage of the final grade	Exam	50.0%	100.0%
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Recommended reading	Basic literature	<p>K. Janczukowicz, Podatki dochodowe w praktyce, Gdańsk [ostatnie wydanie] J. Marciniuk, Podatek dochodowy od osób fizycznych. Komentarz, Warszawa [ostatnie wydanie] A. Mariański, Podatek dochodowy od osób prawnych. Komentarz, Warszawa [ostatnie wydanie] A. Bartosiewicz. PIT. Komentarz, Warszawa [ostatnie wydanie]</p>							
	Supplementary literature	<p>Ordynacja podatkowa. Komentarz Stefan Babiarz, Bogusław Dauter, Roman Hauser, Andrzej Kabat, Małgorzata Niezgódka-Medek, Warszawa 2024 Ordynacja podatkowa. Komentarz. Tom I Wolters Kluwer, Warszawa 2022 Ustawa o podatku dochodowym od osób fizycznych (tekst jednolity) Warszawa (aktualne wydanie) Ustawa o podatku dochodowym od osób prawnych (tekst jednolity) Warszawa (aktualne wydanie) Podatki 2025: poradnik praktyczny (PIT, CIT, ryczałt) Warszawa 2025</p>							
	eResources addresses								
Example issues/ example questions/ tasks being completed									
Work placement	Not applicable								

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