

**Subject card**

|  |  |  |                                     |            |  |         |     |
|--|--|--|-------------------------------------|------------|--|---------|-----|
| <b>Subject name and code</b>                       | Taxation, PG_00119451  |  |                                     |            |  |         |     |
| <b>Field of study</b>                              | Economics  |  |                                     |            |  |         |     |
| <b>Date of commencement of studies</b>             | October 2024   | <b>Academic year of realisation of subject</b>           |                                     |            | 2024/2025  |         |     |
| <b>Education level</b>                             | Master's studies   | <b>Subject group</b>                                     |                                     |            | Obligatory subject group in the field of study<br>Optional subject group |         |     |
| <b>Mode of study</b>                               | part-time studies  | <b>Mode of delivery</b>                                  |                                     |            | at the university  |         |     |
| <b>Year of study</b>                               | 1  | <b>Language of instruction</b>                           |                                     |            | Polish   |         |     |
| <b>Semester of study</b>                           | 2  | <b>ECTS credits</b>                                      |                                     |            | 4.0  |         |     |
| <b>Learning profile</b>                            | academic   | <b>Assessment form</b>                                   |                                     |            | exam   |         |     |
| <b>Conducting unit</b>                             | Faculty of Economics -> Rector   |  |                                     |            |  |         |     |
| <b>Name and surname of lecturer (lecturers)</b>    | <b>Subject supervisor</b>  |  | dr Grzegorz Szczodrowski            |            |  |         |     |
|  | <b>Teachers</b>  |  | dr Grzegorz Szczodrowski            |            |  |         |     |
| <b>Lesson types</b>                                | <b>Lesson type</b>   | Lecture  | Tutorial                            | Laboratory | Project  | Seminar | SUM |
|  | <b>Number of study hours</b>   | 24.0   | 0.0                                 | 0.0        | 0.0  | 0.0     | 24  |
|  | E-learning hours included: 0.0   |  |                                     |            |  |         |     |
|  | eNauczanie source addresses:<br>Moodle ID: 12692 ATC-WE-EK-MU1ZAO-(2024/2025) Podatki<br><a href="https://mdl.ug.edu.pl/course/view.php?id=12692">https://mdl.ug.edu.pl/course/view.php?id=12692</a> |  |                                     |            |  |         |     |
| <b>Learning activity and number of study hours</b> | <b>Learning activity</b>   | Participation in didactic classes included in study plan | Participation in consultation hours | Self-study | SUM  |         |     |
|  | <b>Number of study hours</b>   | 24   | 0.0                                 | 0.0        | 24   |         |     |
| <b>Subject objectives</b>                          | To familiarize the student with the tax system applicable in national law and the EU   |  |                                     |            |  |         |     |

| Learning outcomes | Course outcome  | Subject outcome  | Method of verification                           |
|-------------------|---|--|--|
|                   | [EKONMU2_W03] has an in-depth knowledge of relations between economic phenomena, entities and organisations as well as public institutions functioning in the national, international and intercultural spheres   | analysis of practical economic and social situations in the field of finance and taxes | [SW1] oral statement/<br>conversation/discussion |
|                   | [EKONMU2_U05] uses (legal, professional, ethical) normative systems and can effectively solve complex economic and social problems using them   | knowledge of tax issues  | [SU6] demonstration of practical skills          |
|                   | [EKONMU2_W02] has an in-depth knowledge of various types of existing economic entities and organisations as well as an extended knowledge of public institutions  | analysis of practical economic and social situations in the field of finance and taxes | [SW1] oral statement/<br>conversation/discussion |
|                   | [EKONMU2_U08] can independently analyse economic and social phenomena and processes, and can perform a theoretically deepened assessment of such phenomena, using appropriately selected research method  | strengthening the student's analytical skills  | [SU5] implementation of a problem task           |
|                   | [EKONMU2_U06] can practically apply various forms and range of acquired knowledge in economics, finance and management, supplementing it with an independent critical analysis of its efficiency and usefulness   | analysis of practical economic and social situations in the field of finance and taxes | [SU1] oral statement/conversation/<br>discussion |
|                   | [EKONMU2_K06] is ready to observe and develop in his/her professional life principles of business ethics and corporate social responsibility, respect others, be loyal to their employer, taking into account changing social needs.  | ability to use acquired knowledge in social and economic life                          | [SK1] oral statement/conversation/<br>discussion |
|                   | [EKONMU2_K05] correctly identifies, diagnoses and solves dilemmas and alternative solutions related to the profession   | strengthening the student's analytical skills  | [SK5] implementation of a problem task           |
|                   | [EKONMU2_W07] has an in-depth knowledge of economic and financial principles governing the functioning and management of economic entities and organisations, as well as of systems of legal, organisational, professional, moral and ethical norms and rules organising public structures and institutions, both in the national and international spheres | analysis of practical economic and social situations in the field of finance and taxes | [SW1] oral statement/<br>conversation/discussion |
|                   | [EKONMU2_W04] knows different types of economic and social ties and regularities governing them; has an in-depth knowledge of economic and financial ties between enterprises   | knowledge of the principles of tax law   | [SW1] oral statement/<br>conversation/discussion |

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|--|---|--|-------------------------------|
| Subject contents   | <p>A. Polish tax system, tax administration 1. Purposes and functions of taxes in modern economies 2. Types of taxes 3. Legal framework for taxation 4. Tax avoidance and evasion 5. Tax system and tax refunds 6. Deadlines for submitting information, tax payments and tax advances 7. Administrative procedures. Procedures relating to inquiries, judgments, appeals and disputes 8. Penalties for non-compliance</p> <p>B. Personal income tax liabilities. 1. Scope of taxation. 2. Income from work. 3. Income from work performed personally. 4. Income from business activities. 5. Real estate, investments and other sources of income. 6. Profits and losses from real estate and movable property. 7. Comprehensive calculation of taxable income and PIT liabilities. 8. Application of reliefs and exemptions in the deferral and optimization of liabilities.</p> <p>C. Social and health insurance contributions. 1. Scope of social security contributions. 2. Burden with contributions from the employer and employee. 3. Contributions from persons other than full-time employees. 4. Health insurance premiums.</p> |  |                               |
| Prerequisites and co-requisites                          | Knowledge of the functioning of entities in economic life   |  |                               |
| Assessment methods and criteria                          | Subject passing criteria  | Passing threshold  | Percentage of the final grade |
|  | Written exam  | 51.0%  | 100.0%                        |
| Recommended reading                                      | Basic literature  | 1. ACCA training materials.2. Tax law with cases and questions, ed. P. Borszowski, Wolters Kluwer, Warsaw 2020.3. G. Szczodrowski, J. Kempa, Transformation of the Polish tax system in 1989-2021, WydawnictwoUniwersytetu Gdanskiego, Gdansk 2021.4. Tax laws and comments. |                               |
|  | Supplementary literature  | 1. G. Szczodrowski, Polish tax system, PWN, Warsaw 2007.<br><br>2. G. Szczodrowski, Taxation of income from work in Poland - from progression to flat tax? [in:] Transformacja polach, ed. E. Adamowicz, C.H. Beck, Warsaw 2010.   |                               |
|  | eResources addresses  |  |                               |
| Example issues/ example questions/ tasks being completed |   |  |                               |
| Work placement   | Not applicable  |  |                               |

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