Subject card

Subject name and code	Taxation, PG_00171348					
Field of study	Economics					
Date of commencement of studies	October 2025			Academic year of realisation of subject	2025/2026	
Education level	Master's studies			Subject group	Obligatory subject group in the field of study Optional subject group	
Mode of study	part-time studies			Mode of delivery	at the university	
Year of study	1			Language of instruction	Polish	
Semester of study	2			ECTS credits	4.0	
Learning profile	academic			Assessment form	exam	
Conducting unit	Faculty of Economics -> Rector					
Name and surname of lecturer (lecturers)	Subject supervisor		dr Grzegorz Szczodrowski			
	Teachers		dr Grzegorz Szczodrowski			

Lesson types						
Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	24.0	0.0	0.0	0.0	0.0	24
E-learning hours included: 0.0						
eNauczanie source addresses: Moodle ID: 13372 ATC-WE-EK-MU1ZAO-(2025/2026) Podatki https://mdl.ug.edu.pl/course/view.php?id=13372						

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	24	15.0	61.0	100

Subject objectives
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_U05] uses (legal, professional, ethical) normative systems and can effectively solve complex economic and social problems using them	knowledge of tax issues, deepened also during individual consultations	[SU4] test/exam - oral or written
	[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	[SW4] test/exam - oral or written
	[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	[SW4] test/exam - oral or written
	[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	[SW4] test/exam - oral or written
	[EKONMU2_K05] correctly identifies, diagnoses and solves dilemmas and alternative solutions related to the profession	strengthening the student's analytical skills	[SK4] test/exam - oral or written
	[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	[SK4] test/exam - oral or written
	[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	[SU4] test/exam - oral or written
	[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	[SU4] test/exam - oral or written
	[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	[SW4] test/exam - oral or written

<table>
<tr><td>Subject contents</td><td colspan="2">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

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.

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.

A student interested in exploring the above-mentioned topics in greater depth will be able to do so during consultation hours, where they may discuss the issues that are of particular interest to them.</td></tr>
<tr><td>Prerequisites and co-requisites</td><td colspan="2">Knowledge of the functioning of entities in economic life</td></tr>
<tr><td>Assessment methods and criteria</td><td colspan="2"><table><tr><th>Subject passing criteria</th><th>Passing threshold</th><th>Percentage of the final grade</th></tr><tr><td>Written exam</td><td>51.0%</td><td>100.0%</td></tr></table></td></tr>
<tr><td rowspan="3">Recommended reading</td><td>Basic literature</td><td>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.</td></tr>
<tr><td>Supplementary literature</td><td>1. G. Szczodrowski, Polish tax system, PWN, Warsaw 2007.

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.</td></tr>
<tr><td>eResources addresses</td><td></td></tr>
<tr><td>Example issues/ example questions/ tasks being completed</td><td colspan="2"></td></tr>
<tr><td>Work placement</td><td colspan="2">Not applicable</td></tr>
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