University of Gdańsk

Subject card

Subject name and code	Taxation, PG_00200045		
Field of study	Economics		
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	part-time studies	Mode of delivery	at the university
Year of study	1	Language of instruction	Polish
Semester of study	2	ECTS credits	7.0
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 mgr Agnieszka Wentk	

Lesson types

Lesson type	Lecture	Tutorial	Laboratory	Project	Seminar	SUM
Number of study hours	24.0	14.0	0.0	24.0	0.0	62

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	62	0.0	113.0	175

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_W03] has a 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_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; confirmation of the acquisition of the ability to solve complex economic problems is the student's ability to prepare a project and to consult its assumptions and progress with the academic instructor.	[SU2] presentation/project/paper/ report [SU4] test/exam - oral or written
	[EKONMU2_W04] has an in-depth knowledge of 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 advanced dilemmas and alternative solutions related to the profession	strengthening the student's analytical skills	[SK2] presentation/project/paper/ report [SK4] 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
	[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_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	[SU2] presentation/project/paper/ report [SU4] 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

Subject contents	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.
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
attendance	51.0%	10.0%
case study	51.0%	25.0%
Written exam	51.0%	65.0%

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. 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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