

Subject card

Subject name and code	Taxation of income in Polish law - auditorium classes, PG_00201059						
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				2.0	
Learning profile	academic	Assessment form				credit	
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	0.0	20.0	0.0	0.0	0.0	20
	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	20		0.0		30.0	50
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_UW02] is able to formulate and test hypotheses related to simple research problems regarding the application of public levies law, tax analysis or accounting	The student is able to assess a given factual situation in terms of tax law and independently solve case studies and hard cases based on tax law provisions.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU3] text preparation/written work
	[PiDPMU2_KO03] is ready to think and act in an entrepreneurial way, with particular emphasis on the specificity of the professional activity of a tax advisor and the possibility of using the rules of tax optimization	The student is able to propose several tax solutions, analyzing the opportunities and risks associated with their application, based on tax law provisions, tax interpretations, and case law.	[SK1] oral statement/conversation/discussion [SK2] presentation/project/paper/report [SK3] text preparation/written work
	[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>	[SW4] test/exam - oral or written [SW1] oral statement/conversation/discussion [SW2] presentation/project/paper/report [SW5] implementation of a problem task
	[PiDPMU2_UW01] is able to use the theoretical knowledge in the field of public levies law and accounting and related scientific disciplines in order to formulate and solve complex and unusual problems (e.g. validation and interpretation problems related to the application of public levies law, tax analysis problems or balance sheet problems), in including innovative performance of tasks in unpredictable conditions by: - appropriate selection of sources (including in particular normative acts, doctrinal literature and case law) and information derived from them, assessment, critical analysis, synthesis, creative interpretation and presentation of this information, - selection and use of appropriate methods and tools (including advanced information and communication techniques, as well as methods and tools independently adapted or developed from scratch, e.g. the use of advanced methods of legal interpretation using electronic databases of case law and literature to solve problems related to the application of public levies law)	The student is able to apply tax law provisions to specific factual situations, calculate the tax base and the amount of tax liability, and use case law and tax interpretations in the analysis of practical problems.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[PiDPMU2_UO05] is able to manage the work of a team, as well as cooperate with other people as part of team work, including taking a leading role in teams - in particular in work relevant to the application of public levies law and accounting and tax analysis	The student is able to work in a team when drafting tax documents, resolve tax-related doubts, and participate in writing and justifying tax decisions and rulings.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU4] test/exam - oral or written
	[PiDPMU2_UK03] is able to communicate on specialized legal, financial, balance sheet and tax topics with diverse audiences, as well as conduct a debate on the problems of applying the law of public levies, finance and accounting	The student participates in discussions concerning the application of law, as well as de lege lata and de lege ferenda conclusions. The student is able to justify their position during a simulation of tax proceedings.	[SU1] oral statement/conversation/discussion [SU2] presentation/project/paper/report [SU5] implementation of a problem task

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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