

Individual tax settlements of Management Board Members and Key Managers and individual PIT consulting

Management Board Members and Key Managers represent their company. That is why it is extremely important for their situation, as regards their fulfilment of individual tax obligations, to be transparent and free of the risk of negative perception of the firm from the perspective of potential incorrectness of their personal tax settlements.



Why is it worth it?

Unclear and frequently changing provisions of the Personal Income Tax ("PIT") Law, inconsistent interpretations and case law, diversity of sources of income and benefits, complexity of personal circumstances and lack of tax expertise could all lead to improper reporting of income, and consequently to the risk of incorrect settlements.

- By handing over the tax matters of the Management Board Members and Managers to a professional advisor, the key personnel can be assured of legal compliance and safety of their individual tax settlements.
- Advisors assist in onerous and time consuming administrative activities relating to performance of settlements and provision of explanations to the tax authorities.

How we can assist you?

We offer a full spectrum of individual tax consulting services for the company's key personnel, including:

1. Preparation of individual annual tax settlements

We perform a comprehensive analysis of the taxpayer's situation, identify the sources of income (including income derived in international share-based and option-based long-term incentive plans as well as from private sources – rental, dividends, etc.), determine their treatment for Polish tax purposes and assess the possibilities of applying tax reliefs and deductions.

- We prepare the tax settlement and payment instructions as well as appropriate tax return forms.
- We monitor the deadlines.
- We represent the taxpayers as proxies.

2. Administrative support

Where necessary, we represent the individuals before the tax authorities and administrative courts in cases concerning their individual tax liabilities, among others, by submitting explanations, participating in tax proceedings and filing applications for interpretation of the provisions of the tax law.

3. Advisory services with respect to income earned

Within the scope of such services, we provide tax assistance in cases relating to changes of ownership (disposal or acquisition of assets, such as securities, real estate, other items), plan investments from the tax perspective and advise on taxation of current income derived from property (e.g. securities, real estate, other items).

4. Transfer of property

We also provide advisory support in cases concerning transfers of property to relatives, including forms of securing such property.

5. Hot-line

On-going support in PIT and social security matters.



Should you be interested in PwC's support in this scope, please contact:



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