



*Accounting, payroll,
tax compliance
for new and existing
entities in Poland*



Establishing business in Poland

PwC Legal offers wide-ranging legal support, vital for conducting business successfully. Establishment of a company, contracts, employment law, competition are just a few of the many aspects of business that require appropriate consideration of the legal issues involved.



Establishing business presence in Poland

- Identification of a suitable legal form of conducting business in Poland
- Preparation of all necessary corporate documentation to establish a commercial company in Poland
- Preparation of a motion to be filed with the Polish Court Register
- Representation before the registry court in order to register a company



Acquisition of real estate

- Legal due diligence analyses regarding legal title to real estate to be acquired
- Drafting preliminary real estate sale agreements
- Participation in negotiations regarding real estate sales agreements
- Drafting general contracting agreement



Conducting business in Poland

- Preparation of a standard employment agreement
- Preparation of a standard commercial agreement taking into account the specific nature of a given industry
- Legal assistance in the area of intellectual property law
- Corporate annual compliance (approval of annual financial statements and filing them with the Polish Court Register)

Accounting Outsourcing

Services

- Full Bookkeeping Service (Polish law, IFRS)
- Bookkeeping Hotline
- Shadow booking
- Reporting VAT, CIT, GUS, NBP
- VAT and CIT Compliance
- Intrastat
- Group Reporting, Management Reporting
- Preparing Financial Statements
- Assistance in Implementation bookkeeping software, f.e. SAP
- Assistance in preparation of the chart of accounts for Polish statutory, tax reporting requirements and accounting policy

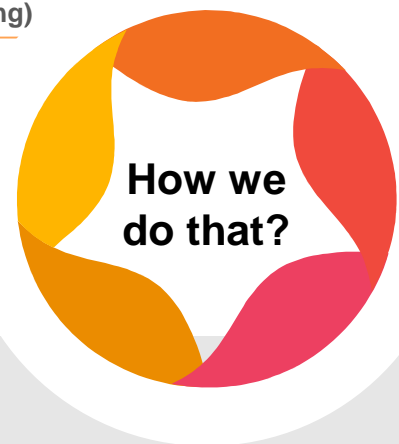
Online access to bookkeeping program for the client (CFO, Controlling)

Bilingual software with bilingual chart of accounts and statements

Booking on Microsoft Dynamics Navision or client's software

Cost centers adjusted to client's needs

Preparing SAF-T



In a competitive and ever-changing business environment it is increasingly difficult to achieve a leading market position. Building and maintaining such a position normally requires focus on the company's core commercial activities.

In response to these challenges, PwC offers clients the possibility of outsourcing certain business processes, such as statutory accounting, payroll, tax compliance, international reporting and other administrative functions to our experienced specialists in the Tax Reporting and Strategy ("TRS") team. The team of experienced accountants and tax advisors is ready to provide the highest quality services by taking over all or part of the company's accounting and tax compliance processes.

As independent and objective professionals, we can assist client's to fulfil their accounting and tax compliance obligations efficiently and accurately in accordance with the local and international accounting standards; mitigating tax risk and maximizing tax deductibility and VAT recoverability.

Payroll and HR Administration

Services

- Calculation of monthly gross to net remuneration, personal income tax amounts and social security contributions and preparing the monthly payroll output
- Monthly tax and social security declarations, annual returns
- Assisting in making tax and Social Security contribution payments
- Advice in the field of taxpayer duties, filing obligations and dates
- HR administration
- Audits of remuneration

Modules of Payroll Portal

Reports

- Standard payroll reports such as Variance report, cost to company, payslip, bank file are available for download
- Any custom report can be designed and deployed on the Portal
- Client can create their own report

Time & Attendance

- Submit leave/overtime request
- Approve, reject or cancel request
- Automatic e-mail notifications of leave/overtime requests, approvals, and rejections
- Either 3 levels of users (HR, Managers, Employees), or 2 level of approval (Managers and Employees)

Support Service Desk

- Support Request Logging
- Categorization of requests
- Prioritization of incidents
- Escalation/assignment of tasks
- Investigation and Diagnosis
- Resolution and Recovery
- User Dashboard
- Query and Reporting
- Audit Trail

Workflow based mechanism

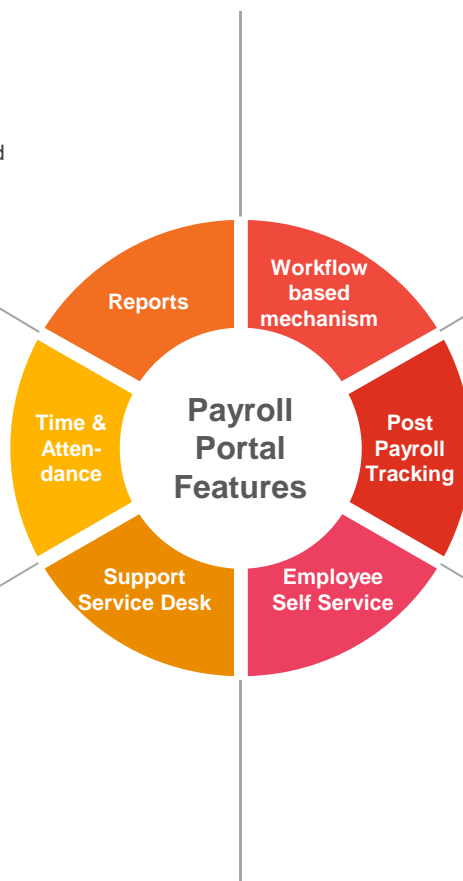
- Provides visibility on the payroll process in relations to pre-agreed payroll calendar
- Automates and tracks the process of upload on input files, validation and approval of output reports until payslips are released

Post Payroll Tracking

- Set up of due dates for each payroll country
- Sending of notifications and reminders to local client office based on due dates set to carry out the different payments
- Interface to upload payment receipt and enter actual payment date against set due date

Employee Self Service

- Allow employee to download their payslips
- Allow employee to edit their personal details
- Enables assessment on business impact



Tax and Advisory

We have a vast experience in providing tax assistance for clients from different sectors as regards changing business model or establishing business in Poland, as well as tax settlement of new investments (also in Special Economic Zones)

Possible areas of cooperation

Ongoing tax assistance



Transfer pricing



Tax Hotline –
consultancy service



Litigation



Indirect tax and
customs management
in supply chains



Real Estate Tax



CIT, VAT Review



Assistance in Special
Economic Zones



On-line solutions:
Taxolite, SAF-Ty



M&A



Valuation



Excise duty



Cyber Security

Why PricewaterhouseCoopers?

The **quality** of the service **tailored to the Company's needs**

A **fully integrated and comprehensive** finance and administrative **service** in Poland, in Europe and elsewhere **around the globe**

Full compliance with local statutory requirements

Confidentiality and **protection** of the Company's sensitive business data

Minimizing the risk of foreign companies non-compliance in Poland

Providing you with a **single point of contact** to help you keep on top of your compliance obligations

A **strong team of specialists** dedicated to accounting, payroll, tax compliance and corporate administrative services in Poland

Experience supported by the PricewaterhouseCoopers global network and by over 1000 assurance, advisory and tax professionals in Poland

Professional **communication** in English, Polish or German

Thank you for the opportunity to present our services!

We will gladly make ourselves available for a tele/videoconference aimed at discussing the presented areas of cooperation



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