Tax - Employee Notes - Free shares / RSUs

Poland	
When will I be taxed in relation to my plan benefits?	**Award**: No income tax. No social security. **Vesting**: Income tax. Social security only on employment income. **Transfer to participant**: No income tax. No social security. **Sale by participant**: Personal income tax on the gain from the sale of shares on increase in value since vesting. No social security.
What is the maximum rate of income tax payable in relation to my plan benefits?	32% (2025). Any change in tax rates usually takes effect from 1 January.
Income tax rates	Tax rates are progressive (12% to 32%). The maximum tax rate applies to annual taxable income over PLN120,000. Solidarity tax of 4% applies to annual income over PLN1million.
Will my employer withhold income tax in relation to my plan benefits?	Employer withholding will not apply unless the income from the awards is held to be employment income. This is more likely to be the case if the employing company is involved in the implementation and operation of the plan or if there is a recharge (unless the tax authority has confirmed that the income is not employment income).
Are my plan benefits subject to social security contributions?	As social security is only payable on employment income, employer withholding will not apply unless the income from the awards is held to be employment income. This is more likely to be the case if the employing company is involved in the implementation and operation of the plan or if there is a recharge (unless the tax authority has confirmed that the income is not employment income).
Employee social security	**Employee social security and Health Insurance (max rate)**: contribution rates of 13.71% apply to salaries up to the cap of PLN260,190 (2025) and contribution rates of 2.45% apply to salaries above this cap. The employee also pays a 9% compulsory health insurance contribution which is uncapped and cannot be deducted. **Employee social security (cap)**: see above.
What is the maximum rate of capital gains tax?	19% There is no separate capital gains tax regime. The income from the sale of shares (revenue less the costs of acquisition) is taxed at a flat rate of 19%. The income from the sale of shares is included in calculating solidarity tax.
What is the maximum tax rate payable on dividends?	19% The income from dividends is taxed at a flat rate of 19%. The dividend tax liability may be credited against the amounts withheld abroad by the dividend distributor up to the maximum amount of tax which would be paid in Poland on the distribution of dividends. Dividend income is not included in calculating solidarity tax.

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Do I have to report any income in relation to the plan to my local tax authority?	Yes, the employee must report any income from awards, dividends, and from the sale of shares in their annual tax return. **Report name**: Annual Tax Return (Form PIT-36, PIT-37 or PIT38). The return can be filed online. The online tax return forms are available here. The solidarity tax must be reported in a separate tax return. **Tax period**: 1 January to 31 December. **Reporting deadline**: tax returns must be filed by 30 April of the following year. **Payment of tax**: if there is a positive difference between the annual tax due and total amount of advance payments made during the tax year, the employee must pay the tax by 30 April of the following year.

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