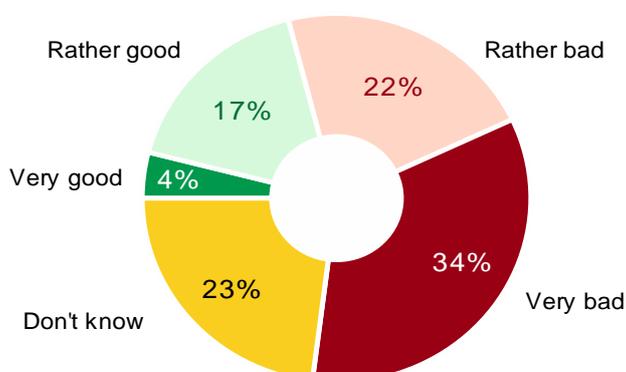


Opinions on tax changes

In 2022, changes in the tax system entered into force as part of the Polish Deal program. The government argues that these changes are beneficial to most taxpayers, especially people with low incomes.

Every fifth respondent assessed the changes introduced in the tax system as positive (21%), and over half (56%) as negative. Relatively many, i.e. nearly a quarter of respondents (23%), do not yet have an opinion on these tax changes.

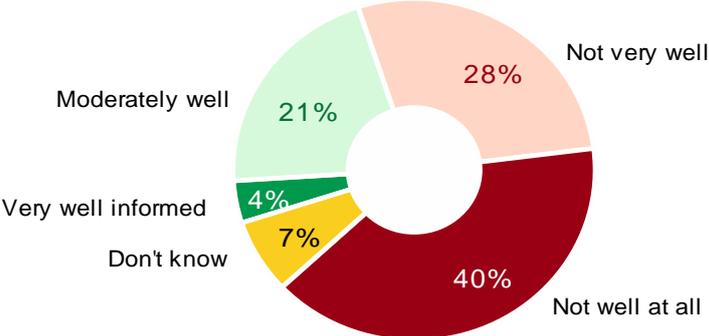
**In 2022, changes in the tax system entered into force as part of the Polish Deal program.
How do you evaluate the changes introduced?**



The overall assessment of changes in the tax system is influenced by the expected profits or losses associated with it, subjective knowledge of the solutions introduced and experience in the workplace.

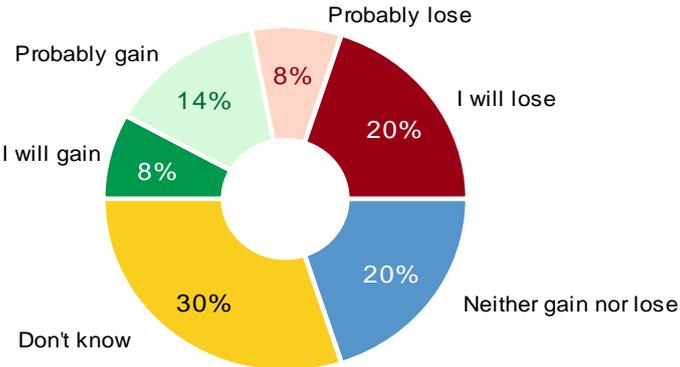
Most respondents (68%) feel badly informed about the changes in taxes that have been in force from this year.

Do you feel well informed about the tax changes that have been in force from this year?



More than one-fifths think that they will benefit from changes (22%), more or less the same number believe that they will neither gain nor lose (20%), and more than one-fourth expect to lose (28%). A significant part of respondents are not able to assess whether the introduced changes will be beneficial for them or not (30%).

Will you personally gain or lose from these tax changes?



Gains will accrue, according to responses to: older respondents, aged 55 or more (especially aged 65+; 47%), people with primary or lower secondary education (38%), people with a net monthly personal income of less than PLN 2,000 (39% –40% depending on the category). In the socio-professional groups, the winners are pensioners (47%). On the other hand, losses

are reported most often by people aged 25-44 (37% -38%), living in the largest cities (40%), the better educated, especially university graduates (45%), people with a net personal income of at least PLN 4,000 (56%). In the socio-professional groups, the losers are most often company owners (57%), as well as managerial staff and specialists with higher education (51%).

The introduction of changes to the tax system meant that sometimes difficulties arose with the correct calculation of remuneration or their timely payment. One-fifth of employees noticed that such problems occurred in their companies or workplaces.

More information about this topic can be found in CBOS report in Polish: "The Polish Deal in Practice – Initial Opinions and Evaluations", February 2022. Fieldwork for national sample: February 2022, N=1065. The random sample is representative for adult population of Poland.