

pswd:

Poland

Average wage AW 64,093 1.1.1. tax unit individual
Exchange rate (p.662 ER 4.50 1.1.2.1. stand. rel. SSC(ee) not deductible
none

LC Euro	1.+13. LC	1. GW	13. SSC(er)	9. SSC(ee)	4. PIT base	5. PIT bef cr	6. credits
24,000	108,000	89,993	18,007	12,338	89,993	15,970	-841
25,000	112,500	93,742	18,758	12,852	93,742	17,170	-898
26,000	117,000	97,492	19,508	13,366	97,492	18,369	-955
27,000	121,500	101,242	20,258	13,880	101,242	19,569	-1,012
28,000	126,000	104,991	21,009	14,394	104,991	20,769	-1,069
29,000	124,546	103,780	20,766	14,228	103,780	20,381	-1,051
30,000	124,546	107,035	21,418	14,674	107,035	21,423	-1,051
31,000	139,500	116,240	23,260	15,937	116,240	24,369	-1,240
32,000	144,000	119,990	24,010	16,451	119,990	25,569	-1,297
33,000	148,500	123,740	24,760	16,965	123,740	26,769	-1,354
34,000	153,000	127,489	25,511	17,479	127,489	27,969	-1,411
35,000	157,500	131,239	26,261	17,993	131,239	29,169	-1,467
36,000	162,000	134,989	27,011	18,507	134,989	30,368	-1,524
37,000	166,500	138,738	27,762	19,021	138,738	31,568	-1,581
38,000	171,000	142,488	28,512	19,535	142,488	32,768	-1,638
39,000	175,500	146,238	29,262	20,049	146,238	33,968	-1,695
40,000	180,000	149,988	30,012	20,563	149,988	35,168	-1,752
41,000	184,500	153,737	30,763	21,077	153,737	36,368	-1,809
42,000	189,000	157,487	31,513	21,591	157,487	37,568	-1,866
43,000	193,500	161,237	32,263	22,106	161,237	38,768	-1,923
44,000	198,000	164,986	33,014	22,620	164,986	39,968	-1,980
45,000	202,500	168,736	33,764	23,134	168,736	41,168	-2,037
46,000	207,000	172,486	34,514	23,648	172,486	42,367	-2,094
47,000	211,500	176,235	35,265	24,162	176,235	43,567	-2,151
48,000	216,000	179,985	36,015	24,676	179,985	44,767	-2,208
49,000	220,500	183,735	36,765	25,190	183,735	45,967	-2,264
50,000	225,000	187,484	37,516	25,704	187,484	47,167	-2,321
51,000	229,500	191,234	38,266	26,218	191,234	48,367	-2,378
52,000	234,000	194,984	39,016	26,732	194,984	49,567	-2,435
53,000	238,500	198,733	39,767	27,246	198,733	50,767	-2,492
54,000	243,000	202,483	40,517	27,760	202,483	51,967	-2,549
55,000	247,500	206,233	41,267	28,275	206,233	53,167	-2,606
56,000	252,000	209,983	42,017	28,789	209,983	54,366	-2,663
57,000	256,500	213,732	42,768	29,303	213,732	55,566	-2,720
58,000	261,000	217,482	43,518	29,817	217,482	56,766	-2,777
59,000	265,500	221,232	44,268	30,331	221,232	57,966	-2,834
60,000	270,000	224,981	45,019	30,845	224,981	59,166	-2,891
61,000	274,500	228,731	45,769	31,359	228,731	60,366	-2,948
62,000	279,000	232,481	46,519	31,873	232,481	61,566	-3,005
63,000	283,500	236,230	47,270	32,387	236,230	62,766	-3,061
64,000	288,000	239,980	48,020	32,901	239,980	63,966	-3,118
65,000	292,500	243,730	48,770	33,415	243,730	65,166	-3,175
66,000	297,000	247,479	49,521	33,929	247,479	66,365	-3,232

67,000	301,500	251,229	50,271	34,444	251,229	67,565	-3,289
68,000	306,000	254,979	51,021	34,958	254,979	68,765	-3,346
69,000	310,500	258,728	51,772	35,472	258,728	69,965	-3,403
70,000	315,000	262,478	52,522	35,986	262,478	71,165	-3,460
71,000	319,500	266,228	53,272	36,500	266,228	72,365	-3,517
72,000	324,000	269,978	54,022	37,014	269,978	73,565	-3,574
73,000	328,500	273,727	54,773	37,528	273,727	74,765	-3,631
74,000	333,000	277,477	55,523	38,042	277,477	75,965	-3,688
75,000	337,500	281,227	56,273	38,556	281,227	77,165	-3,745
76,000	342,000	284,976	57,024	39,070	284,976	78,364	-3,802
77,000	346,500	288,726	57,774	39,584	288,726	79,564	-3,858
78,000	351,000	292,476	58,524	40,098	292,476	80,764	-3,915
79,000	355,500	296,225	59,275	40,612	296,225	81,964	-3,972
80,000	360,000	299,975	60,025	41,127	299,975	83,164	-4,029
81,000	364,500	303,725	60,775	41,641	303,725	84,364	-4,086
82,000	369,000	307,474	61,526	42,155	307,474	85,564	-4,143
83,000	373,500	311,224	62,276	42,669	311,224	86,764	-4,200
84,000	378,000	314,974	63,026	43,183	314,974	87,964	-4,257
85,000	382,500	318,723	63,777	43,697	318,723	89,164	-4,314
86,000	387,000	322,473	64,527	44,211	322,473	90,363	-4,371
87,000	391,500	326,223	65,277	44,725	326,223	91,563	-4,428
88,000	396,000	329,973	66,027	45,239	329,973	92,763	-4,485
89,000	400,500	333,722	66,778	45,753	333,722	93,963	-4,542
90,000	405,000	337,472	67,528	46,267	337,472	95,163	-4,598
91,000	409,500	341,222	68,278	46,781	341,222	96,363	-4,655
92,000	414,000	344,971	69,029	47,296	344,971	97,563	-4,712
93,000	418,500	348,721	69,779	47,810	348,721	98,763	-4,769
94,000	423,000	352,471	70,529	48,324	352,471	99,963	-4,826
95,000	427,500	356,220	71,280	48,838	356,220	101,163	-4,883
96,000	432,000	359,970	72,030	49,352	359,970	102,362	-4,940
97,000	436,500	363,720	72,780	49,866	363,720	103,562	-4,997
98,000	441,000	367,469	73,531	50,380	367,469	104,762	-5,054
99,000	445,500	371,219	74,281	50,894	371,219	105,962	-5,111
100,000	450,000	374,969	75,031	51,408	374,969	107,162	-5,168
101,000	454,500	378,718	75,782	51,922	378,718	108,362	-5,225
102,000	459,000	382,468	76,532	52,436	382,468	109,562	-5,282
103,000	463,500	386,218	77,282	52,950	386,218	110,762	-5,339
104,000	468,000	389,968	78,032	53,465	389,968	111,962	-5,395
105,000	472,500	393,717	78,783	53,979	393,717	113,162	-5,452
106,000	477,000	397,467	79,533	54,493	397,467	114,361	-5,509
107,000	481,500	401,217	80,283	55,007	401,217	115,561	-5,566
108,000	486,000	404,966	81,034	55,521	404,966	116,761	-5,623
109,000	490,500	408,716	81,784	56,035	408,716	117,961	-5,680
110,000	495,000	412,466	82,534	56,549	412,466	119,161	-5,737
111,000	499,500	416,215	83,285	57,063	416,215	120,361	-5,794
112,000	504,000	419,965	84,035	57,577	419,965	121,561	-5,851
113,000	508,500	423,715	84,785	58,091	423,715	122,761	-5,908
114,000	513,000	427,464	85,536	58,605	427,464	123,961	-5,965
115,000	517,500	431,214	86,286	59,119	431,214	125,161	-6,022
116,000	522,000	434,964	87,036	59,634	434,964	126,360	-6,079
117,000	526,500	438,713	87,787	60,148	438,713	127,560	-6,136
118,000	531,000	442,463	88,537	60,662	442,463	128,760	-6,192
119,000	535,500	446,213	89,287	61,176	446,213	129,960	-6,249
120,000	540,000	449,963	90,037	61,690	449,963	131,160	-6,306
121,000	544,500	453,712	90,788	62,204	453,712	132,360	-6,363
122,000	549,000	457,462	91,538	62,718	457,462	133,560	-6,420
123,000	553,500	461,212	92,288	63,232	461,212	134,760	-6,477

124,000	558,000	464,961	93,039	63,746	464,961	135,960	-6,534
125,000	562,500	468,711	93,789	64,260	468,711	137,160	-6,591
126,000	567,000	472,461	94,539	64,774	472,461	138,359	-6,648
127,000	571,500	476,210	95,290	65,288	476,210	139,559	-6,705
128,000	576,000	479,960	96,040	65,803	479,960	140,759	-6,762
129,000	580,500	483,710	96,790	66,317	483,710	141,959	-6,819
130,000	585,000	487,459	97,541	66,831	487,459	143,159	-6,876
131,000	589,500	491,209	98,291	67,345	491,209	144,359	-6,933
132,000	594,000	494,959	99,041	67,859	494,959	145,559	-6,989
133,000	598,500	498,708	99,792	68,373	498,708	146,759	-7,046
134,000	603,000	502,458	100,542	68,887	502,458	147,959	-7,103
135,000	607,500	506,208	101,292	69,401	506,208	149,159	-7,160
136,000	612,000	509,958	102,042	69,915	509,958	150,358	-7,217
137,000	616,500	513,707	102,793	70,429	513,707	151,558	-7,274
138,000	621,000	517,457	103,543	70,943	517,457	152,758	-7,331
139,000	625,500	521,207	104,293	71,457	521,207	153,958	-7,388
140,000	630,000	524,956	105,044	71,972	524,956	155,158	-7,445
141,000	634,500	528,706	105,794	72,486	528,706	156,358	-7,502
142,000	639,000	532,456	106,544	73,000	532,456	157,558	-7,559
143,000	643,500	536,205	107,295	73,514	536,205	158,758	-7,616
144,000	648,000	539,955	108,045	74,028	539,955	159,958	-7,673
145,000	652,500	543,705	108,795	74,542	543,705	161,158	-7,730
146,000	657,000	547,454	109,546	75,056	547,454	162,357	-7,786
147,000	661,500	551,204	110,296	75,570	551,204	163,557	-7,843
148,000	666,000	554,954	111,046	76,084	554,954	164,757	-7,900
149,000	670,500	558,703	111,797	76,598	558,703	165,957	-7,957
150,000	675,000	562,453	112,547	77,112	562,453	167,157	-8,014
151,000	679,500	566,203	113,297	77,626	566,203	168,357	-8,071
152,000	684,000	569,953	114,047	78,140	569,953	169,557	-8,128
153,000	688,500	573,702	114,798	78,655	573,702	170,757	-8,185
154,000	693,000	577,452	115,548	79,169	577,452	171,957	-8,242
155,000	697,500	581,202	116,298	79,683	581,202	173,157	-8,299
156,000	702,000	584,951	117,049	80,197	584,951	174,356	-8,356
157,000	706,500	588,701	117,799	80,711	588,701	175,556	-8,413
158,000	711,000	592,451	118,549	81,225	592,451	176,756	-8,470
159,000	715,500	596,200	119,300	81,739	596,200	177,956	-8,527
160,000	720,000	599,950	120,050	82,253	599,950	179,156	-8,583
161,000	724,500	603,700	120,800	82,767	603,700	180,356	-8,640
162,000	729,000	607,449	121,551	83,281	607,449	181,556	-8,697
163,000	733,500	611,199	122,301	83,795	611,199	182,756	-8,754
164,000	738,000	614,949	123,051	84,309	614,949	183,956	-8,811
165,000	742,500	618,698	123,802	84,824	618,698	185,156	-8,868
166,000	747,000	622,448	124,552	85,338	622,448	186,355	-8,925
167,000	751,500	626,198	125,302	85,852	626,198	187,555	-8,982
168,000	756,000	629,948	126,052	86,366	629,948	188,755	-9,039
169,000	760,500	633,697	126,803	86,880	633,697	189,955	-9,096
170,000	765,000	637,447	127,553	87,394	637,447	191,155	-9,153
171,000	769,500	641,197	128,303	87,908	641,197	192,355	-9,210
172,000	774,000	644,946	129,054	88,422	644,946	193,555	-9,267
173,000	778,500	648,696	129,804	88,936	648,696	194,755	-9,323
174,000	783,000	652,446	130,554	89,450	652,446	195,955	-9,380
175,000	787,500	656,195	131,305	89,964	656,195	197,155	-9,437
176,000	792,000	659,945	132,055	90,478	659,945	198,354	-9,494
177,000	796,500	663,695	132,805	90,993	663,695	199,554	-9,551
178,000	801,000	667,444	133,556	91,507	667,444	200,754	-9,608
179,000	805,500	671,194	134,306	92,021	671,194	201,954	-9,665
180,000	810,000	674,944	135,056	92,535	674,944	203,154	-9,722

181,000	814,500	678,693	135,807	93,049	678,693	204,354	-9,779
182,000	819,000	682,443	136,557	93,563	682,443	205,554	-9,836
183,000	823,500	686,193	137,307	94,077	686,193	206,754	-9,893
184,000	828,000	689,943	138,057	94,591	689,943	207,954	-9,950
185,000	832,500	693,692	138,808	95,105	693,692	209,154	-10,007
186,000	837,000	697,442	139,558	95,619	697,442	210,353	-10,064
187,000	841,500	701,192	140,308	96,133	701,192	211,553	-10,120
188,000	846,000	704,941	141,059	96,647	704,941	212,753	-10,177
189,000	850,500	708,691	141,809	97,162	708,691	213,953	-10,234
190,000	855,000	712,441	142,559	97,676	712,441	215,153	-10,291
191,000	859,500	716,190	143,310	98,190	716,190	216,353	-10,348
192,000	864,000	719,940	144,060	98,704	719,940	217,553	-10,405
193,000	868,500	723,690	144,810	99,218	723,690	218,753	-10,462
194,000	873,000	727,439	145,561	99,732	727,439	219,953	-10,519
195,000	877,500	731,189	146,311	100,246	731,189	221,153	-10,576
196,000	882,000	734,939	147,061	100,760	734,939	222,352	-10,633
197,000	886,500	738,688	147,812	101,274	738,688	223,552	-10,690
198,000	891,000	742,438	148,562	101,788	742,438	224,752	-10,747
199,000	895,500	746,188	149,312	102,302	746,188	225,952	-10,804
200,000	900,000	749,938	150,062	102,816	749,938	227,152	-10,861
201,000	904,500	753,687	150,813	103,331	753,687	228,352	-10,917
202,000	909,000	757,437	151,563	103,845	757,437	229,552	-10,974
203,000	913,500	761,187	152,313	104,359	761,187	230,752	-11,031
204,000	918,000	764,936	153,064	104,873	764,936	231,952	-11,088
205,000	922,500	768,686	153,814	105,387	768,686	233,152	-11,145
206,000	927,000	772,436	154,564	105,901	772,436	234,351	-11,202
207,000	931,500	776,185	155,315	106,415	776,185	235,551	-11,259
208,000	936,000	779,935	156,065	106,929	779,935	236,751	-11,316
209,000	940,500	783,685	156,815	107,443	783,685	237,951	-11,373
210,000	945,000	787,434	157,566	107,957	787,434	239,151	-11,430
211,000	949,500	791,184	158,316	108,471	791,184	240,351	-11,487
212,000	954,000	794,934	159,066	108,985	794,934	241,551	-11,544
213,000	958,500	798,683	159,817	109,500	798,683	242,751	-11,601
214,000	963,000	802,433	160,567	110,014	802,433	243,951	-11,658
215,000	967,500	806,183	161,317	110,528	806,183	245,151	-11,714
216,000	972,000	809,933	162,067	111,042	809,933	246,350	-11,771
217,000	976,500	813,682	162,818	111,556	813,682	247,550	-11,828
218,000	981,000	817,432	163,568	112,070	817,432	248,750	-11,885
219,000	985,500	821,182	164,318	112,584	821,182	249,950	-11,942
220,000	990,000	824,931	165,069	113,098	824,931	251,150	-11,999
221,000	994,500	828,681	165,819	113,612	828,681	252,350	-12,056
222,000	999,000	832,431	166,569	114,126	832,431	253,550	-12,113
223,000	#####	836,180	167,320	114,640	836,180	254,750	-12,170
224,000	#####	839,930	168,070	115,154	839,930	255,950	-12,227
225,000	#####	843,680	168,820	115,668	843,680	257,150	-12,284
226,000	#####	847,429	169,571	116,183	847,429	258,349	-12,341
227,000	#####	851,179	170,321	116,697	851,179	259,549	-12,398
228,000	#####	854,929	171,071	117,211	854,929	260,749	-12,455
229,000	#####	858,678	171,822	117,725	858,678	261,949	-12,511
230,000	#####	862,428	172,572	118,239	862,428	263,149	-12,568
231,000	#####	866,178	173,322	118,753	866,178	264,349	-12,625
232,000	#####	869,928	174,072	119,267	869,928	265,549	-12,682
233,000	#####	873,677	174,823	119,781	873,677	266,749	-12,739
234,000	#####	877,427	175,573	120,295	877,427	267,949	-12,796
235,000	#####	881,177	176,323	120,809	881,177	269,149	-12,853
236,000	#####	884,926	177,074	121,323	884,926	270,348	-12,910
237,000	#####	888,676	177,824	121,837	888,676	271,548	-12,967

238,000	#####	892,426	178,574	122,352	892,426	272,748	-13,024
239,000	#####	896,175	179,325	122,866	896,175	273,948	-13,081
240,000	#####	899,925	180,075	123,380	899,925	275,148	-13,138

1.1.2.3.	from	to	rate
	0	85,520	17%
	85,520		32%
			14540 PLN 32% on surplus
		rate	ceiling
2.1 SSC(ee)		13.7%	157,770
2.2 SSC(er)		20.01%	157,770

Tax	range from
	1360
	0
	-142.784
	8000
	525
	13000
	-740.06024
	85000

7.	12.	NW Euro	LT Euro	LT/LC	ΔLT/ΔLC
PIT	NW				
16,811	60,844	13,521	10,479	43.7%	56.0%
18,068	62,822	13,961	11,039	44.2%	56.0%
19,325	64,801	14,400	11,600	44.6%	56.0%
20,581	66,780	14,840	12,160	45.0%	56.0%
21,838	68,759	15,280	12,720	45.4%	114.2%
21,432	68,119	15,138	13,862	47.8%	60.7%
22,474	69,887	15,530	14,470	48.2%	-6.9%
25,609	74,695	16,599	14,401	46.5%	56.0%
26,865	76,674	17,039	14,961	46.8%	56.0%
28,122	78,653	17,478	15,522	47.0%	56.0%
29,379	80,631	17,918	16,082	47.3%	56.0%
30,636	82,610	18,358	16,642	47.5%	56.0%
31,893	84,589	18,798	17,202	47.8%	56.0%
33,150	86,568	19,237	17,763	48.0%	56.0%
34,406	88,547	19,677	18,323	48.2%	56.0%
35,663	90,525	20,117	18,883	48.4%	56.0%
36,920	92,504	20,556	19,444	48.6%	56.0%
38,177	94,483	20,996	20,004	48.8%	56.0%
39,434	96,462	21,436	20,564	49.0%	56.0%
40,691	98,440	21,876	21,124	49.1%	56.0%
41,947	100,419	22,315	21,685	49.3%	56.0%
43,204	102,398	22,755	22,245	49.4%	56.0%
44,461	104,377	23,195	22,805	49.6%	56.0%
45,718	106,356	23,635	23,365	49.7%	56.0%
46,975	108,334	24,074	23,926	49.8%	56.0%
48,232	110,313	24,514	24,486	50.0%	56.0%
49,488	112,292	24,954	25,046	50.1%	56.0%
50,745	114,271	25,393	25,607	50.2%	56.0%
52,002	116,249	25,833	26,167	50.3%	56.0%
53,259	118,228	26,273	26,727	50.4%	56.0%
54,516	120,207	26,713	27,287	50.5%	56.0%
55,773	122,186	27,152	27,848	50.6%	56.0%
57,029	124,165	27,592	28,408	50.7%	56.0%
58,286	126,143	28,032	28,968	50.8%	56.0%
59,543	128,122	28,472	29,528	50.9%	56.0%
60,800	130,101	28,911	30,089	51.0%	56.0%
62,057	132,080	29,351	30,649	51.1%	56.0%
63,313	134,058	29,791	31,209	51.2%	56.0%
64,570	136,037	30,230	31,770	51.2%	56.0%
65,827	138,016	30,670	32,330	51.3%	56.0%
67,084	139,995	31,110	32,890	51.4%	56.0%
68,341	141,974	31,550	33,450	51.5%	56.0%
69,598	143,952	31,989	34,011	51.5%	56.0%

70,854	145,931	32,429	34,571	51.6%	56.0%
72,111	147,910	32,869	35,131	51.7%	56.0%
73,368	149,889	33,309	35,691	51.7%	56.0%
74,625	151,867	33,748	36,252	51.8%	56.0%
75,882	153,846	34,188	36,812	51.8%	56.0%
77,139	155,825	34,628	37,372	51.9%	56.0%
78,395	157,804	35,068	37,932	52.0%	56.0%
79,652	159,783	35,507	38,493	52.0%	56.0%
80,909	161,761	35,947	39,053	52.1%	56.0%
82,166	163,740	36,387	39,613	52.1%	56.0%
83,423	165,719	36,826	40,174	52.2%	56.0%
84,680	167,698	37,266	40,734	52.2%	56.0%
85,936	169,676	37,706	41,294	52.3%	56.0%
87,193	171,655	38,146	41,854	52.3%	56.0%
88,450	173,634	38,585	42,415	52.4%	56.0%
89,707	175,613	39,025	42,975	52.4%	56.0%
90,964	177,592	39,465	43,535	52.5%	56.0%
92,221	179,570	39,905	44,095	52.5%	56.0%
93,477	181,549	40,344	44,656	52.5%	56.0%
94,734	183,528	40,784	45,216	52.6%	56.0%
95,991	185,507	41,224	45,776	52.6%	56.0%
97,248	187,485	41,663	46,337	52.7%	56.0%
98,505	189,464	42,103	46,897	52.7%	56.0%
99,761	191,443	42,543	47,457	52.7%	56.0%
101,018	193,422	42,983	48,017	52.8%	56.0%
102,275	195,401	43,422	48,578	52.8%	56.0%
103,532	197,379	43,862	49,138	52.8%	56.0%
104,789	199,358	44,302	49,698	52.9%	56.0%
106,046	201,337	44,742	50,258	52.9%	56.0%
107,302	203,316	45,181	50,819	52.9%	56.0%
108,559	205,294	45,621	51,379	53.0%	56.0%
109,816	207,273	46,061	51,939	53.0%	56.0%
111,073	209,252	46,500	52,500	53.0%	56.0%
112,330	211,231	46,940	53,060	53.1%	56.0%
113,587	213,210	47,380	53,620	53.1%	56.0%
114,843	215,188	47,820	54,180	53.1%	56.0%
116,100	217,167	48,259	54,741	53.1%	56.0%
117,357	219,146	48,699	55,301	53.2%	56.0%
118,614	221,125	49,139	55,861	53.2%	56.0%
119,871	223,103	49,579	56,421	53.2%	56.0%
121,128	225,082	50,018	56,982	53.3%	56.0%
122,384	227,061	50,458	57,542	53.3%	56.0%
123,641	229,040	50,898	58,102	53.3%	56.0%
124,898	231,019	51,337	58,663	53.3%	56.0%
126,155	232,997	51,777	59,223	53.4%	56.0%
127,412	234,976	52,217	59,783	53.4%	56.0%
128,669	236,955	52,657	60,343	53.4%	56.0%
129,925	238,934	53,096	60,904	53.4%	56.0%
131,182	240,912	53,536	61,464	53.4%	56.0%
132,439	242,891	53,976	62,024	53.5%	56.0%
133,696	244,870	54,416	62,584	53.5%	56.0%
134,953	246,849	54,855	63,145	53.5%	56.0%
136,209	248,828	55,295	63,705	53.5%	56.0%
137,466	250,806	55,735	64,265	53.6%	56.0%
138,723	252,785	56,174	64,826	53.6%	56.0%
139,980	254,764	56,614	65,386	53.6%	56.0%
141,237	256,743	57,054	65,946	53.6%	56.0%

142,494	258,721	57,494	66,506	53.6%	56.0%
143,750	260,700	57,933	67,067	53.7%	56.0%
145,007	262,679	58,373	67,627	53.7%	56.0%
146,264	264,658	58,813	68,187	53.7%	56.0%
147,521	266,637	59,253	68,747	53.7%	56.0%
148,778	268,615	59,692	69,308	53.7%	56.0%
150,035	270,594	60,132	69,868	53.7%	56.0%
151,291	272,573	60,572	70,428	53.8%	56.0%
152,548	274,552	61,011	70,989	53.8%	56.0%
153,805	276,530	61,451	71,549	53.8%	56.0%
155,062	278,509	61,891	72,109	53.8%	56.0%
156,319	280,488	62,331	72,669	53.8%	56.0%
157,576	282,467	62,770	73,230	53.8%	56.0%
158,832	284,446	63,210	73,790	53.9%	56.0%
160,089	286,424	63,650	74,350	53.9%	56.0%
161,346	288,403	64,090	74,910	53.9%	56.0%
162,603	290,382	64,529	75,471	53.9%	56.0%
163,860	292,361	64,969	76,031	53.9%	56.0%
165,117	294,339	65,409	76,591	53.9%	56.0%
166,373	296,318	65,848	77,152	54.0%	56.0%
167,630	298,297	66,288	77,712	54.0%	56.0%
168,887	300,276	66,728	78,272	54.0%	56.0%
170,144	302,255	67,168	78,832	54.0%	56.0%
171,401	304,233	67,607	79,393	54.0%	56.0%
172,658	306,212	68,047	79,953	54.0%	56.0%
173,914	308,191	68,487	80,513	54.0%	56.0%
175,171	310,170	68,927	81,073	54.0%	56.0%
176,428	312,148	69,366	81,634	54.1%	56.0%
177,685	314,127	69,806	82,194	54.1%	56.0%
178,942	316,106	70,246	82,754	54.1%	56.0%
180,198	318,085	70,686	83,314	54.1%	56.0%
181,455	320,064	71,125	83,875	54.1%	56.0%
182,712	322,042	71,565	84,435	54.1%	56.0%
183,969	324,021	72,005	84,995	54.1%	56.0%
185,226	326,000	72,444	85,556	54.1%	56.0%
186,483	327,979	72,884	86,116	54.2%	56.0%
187,739	329,957	73,324	86,676	54.2%	56.0%
188,996	331,936	73,764	87,236	54.2%	56.0%
190,253	333,915	74,203	87,797	54.2%	56.0%
191,510	335,894	74,643	88,357	54.2%	56.0%
192,767	337,873	75,083	88,917	54.2%	56.0%
194,024	339,851	75,523	89,477	54.2%	56.0%
195,280	341,830	75,962	90,038	54.2%	56.0%
196,537	343,809	76,402	90,598	54.3%	56.0%
197,794	345,788	76,842	91,158	54.3%	56.0%
199,051	347,766	77,281	91,719	54.3%	56.0%
200,308	349,745	77,721	92,279	54.3%	56.0%
201,565	351,724	78,161	92,839	54.3%	56.0%
202,821	353,703	78,601	93,399	54.3%	56.0%
204,078	355,682	79,040	93,960	54.3%	56.0%
205,335	357,660	79,480	94,520	54.3%	56.0%
206,592	359,639	79,920	95,080	54.3%	56.0%
207,849	361,618	80,360	95,640	54.3%	56.0%
209,106	363,597	80,799	96,201	54.4%	56.0%
210,362	365,575	81,239	96,761	54.4%	56.0%
211,619	367,554	81,679	97,321	54.4%	56.0%
212,876	369,533	82,118	97,882	54.4%	56.0%

214,133	371,512	82,558	98,442	54.4%	56.0%
215,390	373,491	82,998	99,002	54.4%	56.0%
216,646	375,469	83,438	99,562	54.4%	56.0%
217,903	377,448	83,877	100,123	54.4%	56.0%
219,160	379,427	84,317	100,683	54.4%	56.0%
220,417	381,406	84,757	101,243	54.4%	56.0%
221,674	383,384	85,197	101,803	54.4%	56.0%
222,931	385,363	85,636	102,364	54.4%	56.0%
224,187	387,342	86,076	102,924	54.5%	56.0%
225,444	389,321	86,516	103,484	54.5%	56.0%
226,701	391,300	86,955	104,045	54.5%	56.0%
227,958	393,278	87,395	104,605	54.5%	56.0%
229,215	395,257	87,835	105,165	54.5%	56.0%
230,472	397,236	88,275	105,725	54.5%	56.0%
231,728	399,215	88,714	106,286	54.5%	56.0%
232,985	401,193	89,154	106,846	54.5%	56.0%
234,242	403,172	89,594	107,406	54.5%	56.0%
235,499	405,151	90,034	107,966	54.5%	56.0%
236,756	407,130	90,473	108,527	54.5%	56.0%
238,013	409,109	90,913	109,087	54.5%	56.0%
239,269	411,087	91,353	109,647	54.6%	56.0%
240,526	413,066	91,792	110,208	54.6%	56.0%
241,783	415,045	92,232	110,768	54.6%	56.0%
243,040	417,024	92,672	111,328	54.6%	56.0%
244,297	419,002	93,112	111,888	54.6%	56.0%
245,554	420,981	93,551	112,449	54.6%	56.0%
246,810	422,960	93,991	113,009	54.6%	56.0%
248,067	424,939	94,431	113,569	54.6%	56.0%
249,324	426,918	94,871	114,129	54.6%	56.0%
250,581	428,896	95,310	114,690	54.6%	56.0%
251,838	430,875	95,750	115,250	54.6%	56.0%
253,094	432,854	96,190	115,810	54.6%	56.0%
254,351	434,833	96,629	116,371	54.6%	56.0%
255,608	436,811	97,069	116,931	54.6%	56.0%
256,865	438,790	97,509	117,491	54.6%	56.0%
258,122	440,769	97,949	118,051	54.7%	56.0%
259,379	442,748	98,388	118,612	54.7%	56.0%
260,635	444,727	98,828	119,172	54.7%	56.0%
261,892	446,705	99,268	119,732	54.7%	56.0%
263,149	448,684	99,708	120,292	54.7%	56.0%
264,406	450,663	100,147	120,853	54.7%	56.0%
265,663	452,642	100,587	121,413	54.7%	56.0%
266,920	454,620	101,027	121,973	54.7%	56.0%
268,176	456,599	101,466	122,534	54.7%	56.0%
269,433	458,578	101,906	123,094	54.7%	56.0%
270,690	460,557	102,346	123,654	54.7%	56.0%
271,947	462,536	102,786	124,214	54.7%	56.0%
273,204	464,514	103,225	124,775	54.7%	56.0%
274,461	466,493	103,665	125,335	54.7%	56.0%
275,717	468,472	104,105	125,895	54.7%	56.0%
276,974	470,451	104,545	126,455	54.7%	56.0%
278,231	472,429	104,984	127,016	54.7%	56.0%
279,488	474,408	105,424	127,576	54.8%	56.0%
280,745	476,387	105,864	128,136	54.8%	56.0%
282,002	478,366	106,303	128,697	54.8%	56.0%
283,258	480,345	106,743	129,257	54.8%	56.0%
284,515	482,323	107,183	129,817	54.8%	56.0%

285,772	484,302	107,623	130,377	54.8%	56.0%
287,029	486,281	108,062	130,938	54.8%	56.0%
288,286	488,260	108,502	131,498	54.8%	

range till	amount		
8000	9000	835	-143
13000		5000	
85000	100000	41500	
+		1,517	

Poland							
Category	LC	N of	LT	NW	ΣLT	ΣNW	LT/LC
Category A	48,000	75	23,926	24,074	#####	#####	50%
Category B	72,000	25	37,372	34,628	934,306	865,694	52%
Category C	108,000	15	57,542	50,458	863,130	756,870	53%
Category D	180,000	5	97,882	82,118	489,408	410,592	54%
Average	66,000	120	34,011	31,989			52%
SUM					#####	#####	

13.81% 13.81

2.55%

16.36%

16.36%

2.55%

13.81%

$\Delta LT/\Delta LC$
56.0%
56.0%
56.0%
56.0%
56.0%

64,000	288,000	253,977	34,023	18,229	20,699	26,987
65,000	292,500	258,365	34,135	18,336	21,084	27,095
66,000	297,000	262,753	34,247	18,444	21,470	27,202
67,000	301,500	267,141	34,359	18,551	21,855	27,310
68,000	306,000	271,529	34,471	18,659	22,240	27,417
69,000	310,500	275,917	34,583	18,766	22,625	27,525
70,000	315,000	280,306	34,694	18,874	23,011	27,632
71,000	319,500	284,694	34,806	18,981	23,396	27,740
72,000	324,000	289,082	34,918	19,089	23,781	27,847
73,000	328,500	293,470	35,030	19,196	24,166	27,955
74,000	333,000	297,858	35,142	19,304	24,552	28,062
75,000	337,500	302,246	35,254	19,411	24,937	28,170
76,000	342,000	306,634	35,366	19,519	25,322	28,277
77,000	346,500	311,022	35,478	19,626	25,707	28,385
78,000	351,000	315,410	35,590	19,734	26,093	28,492
79,000	355,500	319,798	35,702	19,841	26,478	28,600
80,000	360,000	324,187	35,813	19,949	26,863	28,707
81,000	364,500	328,575	35,925	20,056	27,248	28,815
82,000	369,000	332,963	36,037	20,164	27,634	28,922
83,000	373,500	337,351	36,149	20,271	28,019	29,030
84,000	378,000	341,739	36,261	20,379	28,404	29,138
85,000	382,500	346,127	36,373	20,486	28,789	29,245
86,000	387,000	350,515	36,485	20,594	29,175	29,353
87,000	391,500	354,903	36,597	20,701	29,560	29,460
88,000	396,000	359,291	36,709	20,809	29,945	29,568
89,000	400,500	363,680	36,820	20,916	30,330	29,675
90,000	405,000	368,068	36,932	21,024	30,716	29,783
91,000	409,500	372,456	37,044	21,131	31,101	29,890
92,000	414,000	376,844	37,156	21,239	31,486	29,998
93,000	418,500	381,232	37,268	21,346	31,871	30,105
94,000	423,000	385,620	37,380	21,454	32,257	30,213
95,000	427,500	390,008	37,492	21,561	32,642	30,320
96,000	432,000	394,396	37,604	21,669	33,027	30,428
97,000	436,500	398,784	37,716	21,777	33,412	30,535
98,000	441,000	403,172	37,828	21,884	33,798	30,643
99,000	445,500	407,561	37,939	21,992	34,183	30,750
100,000	450,000	411,949	38,051	22,099	34,568	30,858
101,000	454,500	416,337	38,163	22,207	34,953	30,965
102,000	459,000	420,725	38,275	22,314	35,339	31,073
103,000	463,500	425,113	38,387	22,422	35,724	31,180
104,000	468,000	429,501	38,499	22,529	36,109	31,288
105,000	472,500	433,889	38,611	22,637	36,494	31,395
106,000	477,000	438,277	38,723	22,744	36,880	31,503
107,000	481,500	442,665	38,835	22,852	37,265	31,610
108,000	486,000	447,053	38,947	22,959	37,650	31,718
109,000	490,500	451,442	39,058	23,067	38,035	31,825
110,000	495,000	455,830	39,170	23,174	38,421	31,933
111,000	499,500	460,218	39,282	23,282	38,806	32,040
112,000	504,000	464,606	39,394	23,389	39,191	32,148
113,000	508,500	468,994	39,506	23,497	39,576	32,255
114,000	513,000	473,382	39,618	23,604	39,962	32,363
115,000	517,500	477,770	39,730	23,712	40,347	32,470
116,000	522,000	482,158	39,842	23,819	40,732	32,578
117,000	526,500	486,546	39,954	23,927	41,118	32,685
118,000	531,000	490,935	40,065	24,034	41,503	32,793
119,000	535,500	495,323	40,177	24,142	41,888	32,900
120,000	540,000	499,711	40,289	24,249	42,273	33,008

121,000	544,500	504,099	40,401	24,357	42,659	33,115
122,000	549,000	508,487	40,513	24,464	43,044	33,223
123,000	553,500	512,875	40,625	24,572	43,429	33,330
124,000	558,000	517,263	40,737	24,679	43,814	33,438
125,000	562,500	521,651	40,849	24,787	44,200	33,545
126,000	567,000	526,039	40,961	24,894	44,585	33,653
127,000	571,500	530,427	41,073	25,002	44,970	33,760
128,000	576,000	534,816	41,184	25,109	45,355	33,868
129,000	580,500	539,204	41,296	25,217	45,741	33,975
130,000	585,000	543,592	41,408	25,324	46,126	34,083
131,000	589,500	547,980	41,520	25,432	46,511	34,190
132,000	594,000	552,368	41,632	25,539	46,896	34,298
133,000	598,500	556,756	41,744	25,647	47,282	34,405
134,000	603,000	561,144	41,856	25,754	47,667	34,513
135,000	607,500	565,532	41,968	25,862	48,052	34,620
136,000	612,000	569,920	42,080	25,969	48,437	34,728
137,000	616,500	574,308	42,192	26,077	48,823	34,835
138,000	621,000	578,697	42,303	26,184	49,208	34,943
139,000	625,500	583,085	42,415	26,292	49,593	35,050
140,000	630,000	587,473	42,527	26,399	49,978	35,158
141,000	634,500	591,861	42,639	26,507	50,364	35,265
142,000	639,000	596,249	42,751	26,614	50,749	35,373
143,000	643,500	600,637	42,863	26,722	51,134	35,481
144,000	648,000	605,025	42,975	26,829	51,519	35,588
145,000	652,500	609,413	43,087	26,937	51,905	35,696
146,000	657,000	613,801	43,199	27,044	52,290	35,803
147,000	661,500	618,190	43,310	27,152	52,675	35,911
148,000	666,000	622,578	43,422	27,259	53,060	36,018
149,000	670,500	626,966	43,534	27,367	53,446	36,126
150,000	675,000	631,354	43,646	27,474	53,831	36,233
151,000	679,500	635,742	43,758	27,582	54,216	36,341
152,000	684,000	640,130	43,870	27,689	54,601	36,448
153,000	688,500	644,518	43,982	27,797	54,987	36,556
154,000	693,000	648,906	44,094	27,905	55,372	36,663
155,000	697,500	653,294	44,206	28,012	55,757	36,771
156,000	702,000	657,682	44,318	28,120	56,142	36,878
157,000	706,500	662,071	44,429	28,227	56,528	36,986
158,000	711,000	666,459	44,541	28,335	56,913	37,093
159,000	715,500	670,847	44,653	28,442	57,298	37,201
160,000	720,000	675,235	44,765	28,550	57,683	37,308
161,000	724,500	679,623	44,877	28,657	58,069	37,416
162,000	729,000	684,011	44,989	28,765	58,454	37,523
163,000	733,500	688,399	45,101	28,872	58,839	37,631
164,000	738,000	692,787	45,213	28,980	59,224	37,738
165,000	742,500	697,175	45,325	29,087	59,610	37,846
166,000	747,000	701,563	45,437	29,195	59,995	37,953
167,000	751,500	705,952	45,548	29,302	60,380	38,061
168,000	756,000	710,340	45,660	29,410	60,765	38,168
169,000	760,500	714,728	45,772	29,517	61,151	38,276
170,000	765,000	719,116	45,884	29,625	61,536	38,383
171,000	769,500	723,504	45,996	29,732	61,921	38,491
172,000	774,000	727,892	46,108	29,840	62,306	38,598
173,000	778,500	732,280	46,220	29,947	62,692	38,706
174,000	783,000	736,668	46,332	30,055	63,077	38,813
175,000	787,500	741,056	46,444	30,162	63,462	38,921
176,000	792,000	745,445	46,555	30,270	63,847	39,028
177,000	796,500	749,833	46,667	30,377	64,233	39,136

178,000	801,000	754,221	46,779	30,485	64,618	39,243
179,000	805,500	758,609	46,891	30,592	65,003	39,351
180,000	810,000	762,997	47,003	30,700	65,388	39,458
181,000	814,500	767,385	47,115	30,807	65,774	39,566
182,000	819,000	771,773	47,227	30,915	66,159	39,673
183,000	823,500	776,161	47,339	31,022	66,544	39,781
184,000	828,000	780,549	47,451	31,130	66,929	39,888
185,000	832,500	784,937	47,563	31,237	67,315	39,996
186,000	837,000	789,326	47,674	31,345	67,700	40,103
187,000	841,500	793,714	47,786	31,452	68,085	40,211
188,000	846,000	798,102	47,898	31,560	68,471	40,318
189,000	850,500	802,490	48,010	31,667	68,856	40,426
190,000	855,000	806,878	48,122	31,775	69,241	40,533
191,000	859,500	811,266	48,234	31,882	69,626	40,641
192,000	864,000	815,654	48,346	31,990	70,012	40,748
193,000	868,500	820,042	48,458	32,097	70,397	40,856
194,000	873,000	824,430	48,570	32,205	70,782	40,963
195,000	877,500	828,818	48,682	32,312	71,167	41,071
196,000	882,000	833,207	48,793	32,420	71,553	41,178
197,000	886,500	837,595	48,905	32,527	71,938	41,286
198,000	891,000	841,983	49,017	32,635	72,323	41,393
199,000	895,500	846,371	49,129	32,742	72,708	41,501
200,000	900,000	850,759	49,241	32,850	73,094	41,608
201,000	904,500	855,147	49,353	32,957	73,479	41,716
202,000	909,000	859,535	49,465	33,065	73,864	41,824
203,000	913,500	863,923	49,577	33,172	74,249	41,931
204,000	918,000	868,311	49,689	33,280	74,635	42,039
205,000	922,500	872,700	49,800	33,387	75,020	42,146
206,000	927,000	877,088	49,912	33,495	75,405	42,254
207,000	931,500	881,476	50,024	33,602	75,790	42,361
208,000	936,000	885,864	50,136	33,710	76,176	42,469
209,000	940,500	890,252	50,248	33,817	76,561	42,576
210,000	945,000	894,640	50,360	33,925	76,946	42,684
211,000	949,500	899,028	50,472	34,032	77,331	42,791
212,000	954,000	903,416	50,584	34,140	77,717	42,899
213,000	958,500	907,804	50,696	34,248	78,102	43,006
214,000	963,000	912,192	50,808	34,355	78,487	43,114
215,000	967,500	916,581	50,919	34,463	78,872	43,221
216,000	972,000	920,969	51,031	34,570	79,258	43,329
217,000	976,500	925,357	51,143	34,678	79,643	43,436
218,000	981,000	929,745	51,255	34,785	80,028	43,544
219,000	985,500	934,133	51,367	34,893	80,413	43,651
220,000	990,000	938,521	51,479	35,000	80,799	43,759
221,000	994,500	942,909	51,591	35,108	81,184	43,866
222,000	999,000	947,297	51,703	35,215	81,569	43,974
223,000	#####	951,685	51,815	35,323	81,954	44,081
224,000	#####	956,073	51,927	35,430	82,340	44,189
225,000	#####	960,462	52,038	35,538	82,725	44,296
226,000	#####	964,850	52,150	35,645	83,110	44,404
227,000	#####	969,238	52,262	35,753	83,495	44,511
228,000	#####	973,626	52,374	35,860	83,881	44,619
229,000	#####	978,014	52,486	35,968	84,266	44,726
230,000	#####	982,402	52,598	36,075	84,651	44,834
231,000	#####	986,790	52,710	36,183	85,036	44,941
232,000	#####	991,178	52,822	36,290	85,422	45,049
233,000	#####	995,566	52,934	36,398	85,807	45,156
234,000	#####	999,955	53,045	36,505	86,192	45,264

235,000	#####	#####	53,157	36,613	86,577	45,371
236,000	#####	#####	53,269	36,720	86,963	45,479
237,000	#####	#####	53,381	36,828	87,348	45,586
238,000	#####	#####	53,493	36,935	87,733	45,694
239,000	#####	#####	53,605	37,043	88,118	45,801
240,000	#####	#####	53,717	37,150	88,504	45,909

not deductible 1.1.2.3. from 0 to 85,520 rate 17%
85,520 32%

Tax
1360
-142.784
525.12
-741.0837

16.36%
ceiling 2.2 SSC(er rate ceiling
157,770 pension 6.11% 157,770 tax allowance
157,770 ! pension ZI 3.65% 157,770 SSC 13.71%
157,770 disability 6.50% 157,770 work-related 3000
accident 1.20% 157,770
tax base payroll 2.55%

4.	5.	6.a	6.d	7.	12.	NW Euro	LT Euro
PIT base	PIT bef cr credits	credits	credits	PIT	NW		
77,090	13,105	525	6,207	6,373	69,897	15,533	8,467
80,428	13,673	525	6,466	6,682	72,766	16,170	8,830
83,765	14,240	525	6,724	6,991	75,635	16,808	9,192
87,102	15,045	505	6,983	7,556	78,247	17,388	9,612
90,439	16,112	463	7,242	8,408	80,574	17,905	10,095
93,776	17,180	421	7,500	9,259	82,900	18,422	10,578
97,113	18,248	378	7,759	10,111	85,227	18,939	11,061
100,450	19,316	336	8,017	10,962	87,553	19,456	11,544
103,787	20,384	294	8,276	11,814	89,879	19,973	12,027
107,124	21,452	252	8,535	12,665	92,206	20,490	12,510
110,461	22,520	209	8,793	13,517	94,532	21,007	12,993
113,799	23,588	167	9,052	14,368	96,859	21,524	13,476
117,136	24,655	125	9,311	15,220	99,185	22,041	13,959
120,473	25,723	83	9,569	16,071	101,511	22,558	14,442
123,810	26,791	40	9,828	16,923	103,838	23,075	14,925
127,147	27,859	0	10,086	17,773	106,166	23,592	15,408
130,484	28,927	0	10,345	18,582	108,535	24,119	15,881
129,067	28,474	0	10,235	18,238	107,529	23,895	17,105
132,854	29,685	0	10,529	19,157	110,217	24,493	17,507
137,097	31,043	0	10,858	20,186	113,061	25,125	17,875
141,378	32,413	0	11,189	21,224	115,919	25,760	18,240
145,658	33,783	0	11,521	22,262	118,776	26,395	18,605
149,939	35,152	0	11,853	23,300	121,633	27,030	18,970
154,219	36,522	0	12,185	24,338	124,491	27,665	19,335
158,500	37,892	0	12,516	25,376	127,348	28,300	19,700
162,781	39,262	0	12,848	26,414	130,205	28,934	20,066
167,061	40,632	0	13,180	27,452	133,063	29,569	20,431
171,342	42,001	0	13,511	28,490	135,920	30,204	20,796
175,622	43,371	0	13,843	29,528	138,777	30,839	21,161
179,903	44,741	0	14,175	30,566	141,634	31,474	21,526
184,184	46,111	0	14,507	31,604	144,492	32,109	21,891
188,464	47,481	0	14,838	32,642	147,349	32,744	22,256
192,745	48,850	0	15,170	33,680	150,206	33,379	22,621
197,025	50,220	0	15,502	34,718	153,064	34,014	22,986
201,306	51,590	0	15,834	35,756	155,921	34,649	23,351
205,587	52,960	0	16,165	36,794	158,778	35,284	23,716
209,867	54,330	0	16,497	37,832	161,635	35,919	24,081
214,148	55,699	0	16,829	38,870	164,493	36,554	24,446
218,428	57,069	0	17,161	39,908	167,350	37,189	24,811
222,709	58,439	0	17,492	40,946	170,207	37,824	25,176

226,990	59,809	0	17,824	41,984	173,065	38,459	25,541
231,270	61,178	0	18,156	43,023	175,922	39,094	25,906
235,551	62,548	0	18,488	44,061	178,779	39,729	26,271
239,831	63,918	0	18,819	45,099	181,637	40,364	26,636
244,112	65,288	0	19,151	46,137	184,494	40,999	27,001
248,393	66,658	0	19,483	47,175	187,351	41,634	27,366
252,673	68,027	0	19,815	48,213	190,208	42,269	27,731
256,954	69,397	0	20,146	49,251	193,066	42,903	28,097
261,234	70,767	0	20,478	50,289	195,923	43,538	28,462
265,515	72,137	0	20,810	51,327	198,780	44,173	28,827
269,796	73,507	0	21,142	52,365	201,638	44,808	29,192
274,076	74,876	0	21,473	53,403	204,495	45,443	29,557
278,357	76,246	0	21,805	54,441	207,352	46,078	29,922
282,637	77,616	0	22,137	55,479	210,210	46,713	30,287
286,918	78,986	0	22,469	56,517	213,067	47,348	30,652
291,199	80,356	0	22,800	57,555	215,924	47,983	31,017
295,479	81,725	0	23,132	58,593	218,781	48,618	31,382
299,760	83,095	0	23,464	59,631	221,639	49,253	31,747
304,040	84,465	0	23,796	60,669	224,496	49,888	32,112
308,321	85,835	0	24,127	61,707	227,353	50,523	32,477
312,602	87,204	0	24,459	62,745	230,211	51,158	32,842
316,882	88,574	0	24,791	63,783	233,068	51,793	33,207
321,163	89,944	0	25,123	64,821	235,925	52,428	33,572
325,443	91,314	0	25,454	65,859	238,783	53,063	33,937
329,724	92,684	0	25,786	66,898	241,640	53,698	34,302
334,004	94,053	0	26,118	67,936	244,497	54,333	34,667
338,285	95,423	0	26,450	68,974	247,354	54,968	35,032
342,566	96,793	0	26,781	70,012	250,212	55,603	35,397
346,846	98,163	0	27,113	71,050	253,069	56,238	35,762
351,127	99,533	0	27,445	72,088	255,926	56,873	36,127
355,407	100,902	0	27,777	73,126	258,784	57,507	36,493
359,688	102,272	0	28,108	74,164	261,641	58,142	36,858
363,969	103,642	0	28,440	75,202	264,498	58,777	37,223
368,249	105,012	0	28,772	76,240	267,355	59,412	37,588
372,530	106,382	0	29,104	77,278	270,213	60,047	37,953
376,810	107,751	0	29,435	78,316	273,070	60,682	38,318
381,091	109,121	0	29,767	79,354	275,927	61,317	38,683
385,372	110,491	0	30,099	80,392	278,785	61,952	39,048
389,652	111,861	0	30,431	81,430	281,642	62,587	39,413
393,933	113,230	0	30,762	82,468	284,499	63,222	39,778
398,213	114,600	0	31,094	83,506	287,357	63,857	40,143
402,494	115,970	0	31,426	84,544	290,214	64,492	40,508
406,775	117,340	0	31,758	85,582	293,071	65,127	40,873
411,055	118,710	0	32,089	86,620	295,928	65,762	41,238
415,336	120,079	0	32,421	87,658	298,786	66,397	41,603
419,616	121,449	0	32,753	88,696	301,643	67,032	41,968
423,897	122,819	0	33,085	89,735	304,500	67,667	42,333
428,178	124,189	0	33,416	90,773	307,358	68,302	42,698
432,458	125,559	0	33,748	91,811	310,215	68,937	43,063
436,739	126,928	0	34,080	92,849	313,072	69,572	43,428
441,019	128,298	0	34,411	93,887	315,930	70,207	43,793
445,300	129,668	0	34,743	94,925	318,787	70,842	44,158
449,581	131,038	0	35,075	95,963	321,644	71,476	44,524
453,861	132,408	0	35,407	97,001	324,501	72,111	44,889
458,142	133,777	0	35,738	98,039	327,359	72,746	45,254
462,422	135,147	0	36,070	99,077	330,216	73,381	45,619
466,703	136,517	0	36,402	100,115	333,073	74,016	45,984

470,984	137,887	0	36,734	101,153	335,931	74,651	46,349
475,264	139,257	0	37,065	102,191	338,788	75,286	46,714
479,545	140,626	0	37,397	103,229	341,645	75,921	47,079
483,825	141,996	0	37,729	104,267	344,502	76,556	47,444
488,106	143,366	0	38,061	105,305	347,360	77,191	47,809
492,386	144,736	0	38,392	106,343	350,217	77,826	48,174
496,667	146,105	0	38,724	107,381	353,074	78,461	48,539
500,948	147,475	0	39,056	108,419	355,932	79,096	48,904
505,228	148,845	0	39,388	109,457	358,789	79,731	49,269
509,509	150,215	0	39,719	110,495	361,646	80,366	49,634
513,789	151,585	0	40,051	111,533	364,504	81,001	49,999
518,070	152,954	0	40,383	112,571	367,361	81,636	50,364
522,351	154,324	0	40,715	113,610	370,218	82,271	50,729
526,631	155,694	0	41,046	114,648	373,075	82,906	51,094
530,912	157,064	0	41,378	115,686	375,933	83,541	51,459
535,192	158,434	0	41,710	116,724	378,790	84,176	51,824
539,473	159,803	0	42,042	117,762	381,647	84,811	52,189
543,754	161,173	0	42,373	118,800	384,505	85,445	52,555
548,034	162,543	0	42,705	119,838	387,362	86,080	52,920
552,315	163,913	0	43,037	120,876	390,219	86,715	53,285
556,595	165,283	0	43,369	121,914	393,077	87,350	53,650
560,876	166,652	0	43,700	122,952	395,934	87,985	54,015
565,157	168,022	0	44,032	123,990	398,791	88,620	54,380
569,437	169,392	0	44,364	125,028	401,648	89,255	54,745
573,718	170,762	0	44,696	126,066	404,506	89,890	55,110
577,998	172,131	0	45,027	127,104	407,363	90,525	55,475
582,279	173,501	0	45,359	128,142	410,220	91,160	55,840
586,560	174,871	0	45,691	129,180	413,078	91,795	56,205
590,840	176,241	0	46,023	130,218	415,935	92,430	56,570
595,121	177,611	0	46,354	131,256	418,792	93,065	56,935
599,401	178,980	0	46,686	132,294	421,650	93,700	57,300
603,682	180,350	0	47,018	133,332	424,507	94,335	57,665
607,963	181,720	0	47,350	134,370	427,364	94,970	58,030
612,243	183,090	0	47,681	135,408	430,221	95,605	58,395
616,524	184,460	0	48,013	136,447	433,079	96,240	58,760
620,804	185,829	0	48,345	137,485	435,936	96,875	59,125
625,085	187,199	0	48,677	138,523	438,793	97,510	59,490
629,366	188,569	0	49,008	139,561	441,651	98,145	59,855
633,646	189,939	0	49,340	140,599	444,508	98,780	60,220
637,927	191,309	0	49,672	141,637	447,365	99,414	60,586
642,207	192,678	0	50,004	142,675	450,222	100,049	60,951
646,488	194,048	0	50,335	143,713	453,080	100,684	61,316
650,768	195,418	0	50,667	144,751	455,937	101,319	61,681
655,049	196,788	0	50,999	145,789	458,794	101,954	62,046
659,330	198,157	0	51,331	146,827	461,652	102,589	62,411
663,610	199,527	0	51,662	147,865	464,509	103,224	62,776
667,891	200,897	0	51,994	148,903	467,366	103,859	63,141
672,171	202,267	0	52,326	149,941	470,224	104,494	63,506
676,452	203,637	0	52,658	150,979	473,081	105,129	63,871
680,733	205,006	0	52,989	152,017	475,938	105,764	64,236
685,013	206,376	0	53,321	153,055	478,795	106,399	64,601
689,294	207,746	0	53,653	154,093	481,653	107,034	64,966
693,574	209,116	0	53,985	155,131	484,510	107,669	65,331
697,855	210,486	0	54,316	156,169	487,367	108,304	65,696
702,136	211,855	0	54,648	157,207	490,225	108,939	66,061
706,416	213,225	0	54,980	158,245	493,082	109,574	66,426
710,697	214,595	0	55,312	159,283	495,939	110,209	66,791

714,977	215,965	0	55,643	160,322	498,797	110,844	67,156
719,258	217,335	0	55,975	161,360	501,654	111,479	67,521
723,539	218,704	0	56,307	162,398	504,511	112,114	67,886
727,819	220,074	0	56,638	163,436	507,368	112,749	68,251
732,100	221,444	0	56,970	164,474	510,226	113,383	68,617
736,380	222,814	0	57,302	165,512	513,083	114,018	68,982
740,661	224,184	0	57,634	166,550	515,940	114,653	69,347
744,942	225,553	0	57,965	167,588	518,798	115,288	69,712
749,222	226,923	0	58,297	168,626	521,655	115,923	70,077
753,503	228,293	0	58,629	169,664	524,512	116,558	70,442
757,783	229,663	0	58,961	170,702	527,370	117,193	70,807
762,064	231,032	0	59,292	171,740	530,227	117,828	71,172
766,345	232,402	0	59,624	172,778	533,084	118,463	71,537
770,625	233,772	0	59,956	173,816	535,941	119,098	71,902
774,906	235,142	0	60,288	174,854	538,799	119,733	72,267
779,186	236,512	0	60,619	175,892	541,656	120,368	72,632
783,467	237,881	0	60,951	176,930	544,513	121,003	72,997
787,748	239,251	0	61,283	177,968	547,371	121,638	73,362
792,028	240,621	0	61,615	179,006	550,228	122,273	73,727
796,309	241,991	0	61,946	180,044	553,085	122,908	74,092
800,589	243,361	0	62,278	181,082	555,942	123,543	74,457
804,870	244,730	0	62,610	182,120	558,800	124,178	74,822
809,151	246,100	0	62,942	183,158	561,657	124,813	75,187
813,431	247,470	0	63,273	184,197	564,514	125,448	75,552
817,712	248,840	0	63,605	185,235	567,372	126,083	75,917
821,992	250,210	0	63,937	186,273	570,229	126,718	76,282
826,273	251,579	0	64,269	187,311	573,086	127,353	76,647
830,553	252,949	0	64,600	188,349	575,944	127,987	77,013
834,834	254,319	0	64,932	189,387	578,801	128,622	77,378
839,115	255,689	0	65,264	190,425	581,658	129,257	77,743
843,395	257,058	0	65,596	191,463	584,515	129,892	78,108
847,676	258,428	0	65,927	192,501	587,373	130,527	78,473
851,956	259,798	0	66,259	193,539	590,230	131,162	78,838
856,237	261,168	0	66,591	194,577	593,087	131,797	79,203
860,518	262,538	0	66,923	195,615	595,945	132,432	79,568
864,798	263,907	0	67,254	196,653	598,802	133,067	79,933
869,079	265,277	0	67,586	197,691	601,659	133,702	80,298
873,359	266,647	0	67,918	198,729	604,517	134,337	80,663
877,640	268,017	0	68,250	199,767	607,374	134,972	81,028
881,921	269,387	0	68,581	200,805	610,231	135,607	81,393
886,201	270,756	0	68,913	201,843	613,088	136,242	81,758
890,482	272,126	0	69,245	202,881	615,946	136,877	82,123
894,762	273,496	0	69,577	203,919	618,803	137,512	82,488
899,043	274,866	0	69,908	204,957	621,660	138,147	82,853
903,324	276,236	0	70,240	205,995	624,518	138,782	83,218
907,604	277,605	0	70,572	207,034	627,375	139,417	83,583
911,885	278,975	0	70,904	208,072	630,232	140,052	83,948
916,165	280,345	0	71,235	209,110	633,089	140,687	84,313
920,446	281,715	0	71,567	210,148	635,947	141,322	84,678
924,727	283,085	0	71,899	211,186	638,804	141,956	85,044
929,007	284,454	0	72,231	212,224	641,661	142,591	85,409
933,288	285,824	0	72,562	213,262	644,519	143,226	85,774
937,568	287,194	0	72,894	214,300	647,376	143,861	86,139
941,849	288,564	0	73,226	215,338	650,233	144,496	86,504
946,130	289,933	0	73,558	216,376	653,091	145,131	86,869
950,410	291,303	0	73,889	217,414	655,948	145,766	87,234
954,691	292,673	0	74,221	218,452	658,805	146,401	87,599

958,971	294,043	0	74,553	219,490	661,662	147,036	87,964
963,252	295,413	0	74,885	220,528	664,520	147,671	88,329
967,533	296,782	0	75,216	221,566	667,377	148,306	88,694
971,813	298,152	0	75,548	222,604	670,234	148,941	89,059
976,094	299,522	0	75,880	223,642	673,092	149,576	89,424
980,374	300,892	0	76,212	224,680	675,949	150,211	89,789

range from	range till	amount	
0	8000	9000	835
8000	13000		5000
13000	85528	100000	41472
85000	+		1526.31

-143

tax credit
Health **7.75%**

LT/LC ΔLT/ΔLC

- 35.3% 36.2%
- 35.3% 36.2%
- 35.4% 42.0%
- 35.6% 48.3%
- 36.1% 48.3%
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- 41.7% 40.3%
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Poland

Category	LC	N of	LT	NW
Category A	48,000	75	19,700	28,300
Category B	72,000	25	28,462	43,538
Category C	108,000	15	41,603	66,397
Category D	180,000	5	67,886	112,114
Average	66,000	120	26,271	39,729
SUM				

38.3%	36.5%
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ΣLT	ΣNW	LT/LC	$\Delta LT/\Delta LC$
#####	#####	41%	36.5%
711,539	#####	40%	36.5%
624,048	995,952	39%	36.5%
339,432	560,568	38%	36.5%
		40%	36.5%
#####	#####		