

Maria Supera-Markowska\* 

# THE INCOME TAX DESIGNATION FOR THE BENEFIT OF PBOs: CORRECT FINANCIAL SUPPORT FOR PUBLIC BENEFIT ACTIVITIES BY TAXPAYERS WITHIN THE INSTITUTION OF THE INCOME TAX DESIGNATION?

**Summary.** Since 1<sup>st</sup> January, 2004, the institution of a designation of part of the income tax in favour of public benefit organisations has been functioning in the Polish tax system. The right to the allocation may be exercised by PIT taxpayers. However, CIT taxpayers do not exercise such an entitlement. This situation in the Polish legal system is the starting point for further analysis of the correctness of financial support for public benefit activities by taxpayers within the institution of the income tax designation in order to – if necessary – formulate some *de lege ferenda* postulates.

**Keywords:** income tax designation, public benefit organisations, financial support for public benefit activities

---

<sup>1</sup> Dr., University of Warsaw, Faculty of Law and Administration, Financial Law Department, email: [m.supera@wpia.uw.edu.pl](mailto:m.supera@wpia.uw.edu.pl), <https://orcid.org/0000-0003-1599-0740>

## 1. INTRODUCTION

Since 1<sup>st</sup> January, 2004, the Polish tax system has had in place the institution of a 1% (as of 1<sup>st</sup> July, 2022, the amount of the designation has increased to 1.5%<sup>1</sup>) income tax designation for the benefit of public benefit organisations (PBOs), hereinafter: the designation. It was introduced into the tax law by the *Act of 24<sup>th</sup> April, 2003, Introductory Provisions of the Act on Public Benefit Activities and Volunteerism*<sup>2</sup> and it was applied for the first time to tax settlements made in 2004 for the year 2003. In the subsequent years of its functioning, the institution has become increasingly popular<sup>3</sup>. The number of taxpayers who in 2020 declared tax designation in favour of PBOs from the 2019 settlement amounted to 14.8 million and the total amount of funds – 908 million PLN (in 2004, it was 80 thousand taxpayers and 10.4 million PLN, respectively); in 2021, the figures for the 2020 settlement amounted to: 15.3 million taxpayers and 973 million PLN; and in 2022 (the figures for the 2021 settlement): 15.9 million taxpayers and 1,115 million PLN. In 2023, the figures for the 2022 settlement were as

<sup>1</sup> Amendment introduced by the *Act of 9<sup>th</sup> June, 2022, amending the Personal Income Tax Act and certain other acts* (Journal of Laws item 1265, as amended), the so-called “Polish Deal 2.0”.

<sup>2</sup> Journal of Laws of 2003, no. 96, item 874, as amended.

<sup>3</sup> Comparative data for the years 2004–2023 is presented in the table below (Ministerstwo Finansów, *Informacja dotycząca kwot 1,5% należnego podatku dochodowego od osób fizycznych przekazanych organizacjom pożytku publicznego w 2023 roku (z rozliczenia za 2022 rok)*, Warszawa 2023, p. 5):

Year	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Number of taxpayers (in thousands)	80	681	1 157	1 604	5 135	7 325	8 624	10 135	11 166	11 537
Total designations (in PLN million)	10.4	41.6	62.3	105.4	298.3	381.5	360.9	403.9	459.4	482.2

Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Number of taxpayers (in thousands)	12 034	12 457	13 178	13 614	14 131	14 499	14 794	15 337	15 943	12 652
Total designations (in PLN million)	511	560	619.1	662.2	763.9	876.7	908	973	1 115.1	1 530.4

follows: 12.7 million taxpayers and 1,530 million PLN<sup>4</sup>. A certain decrease in the number of taxpayers opting for the designation should above all be associated with the effects of the so-called “Polish Deal”<sup>5</sup> and “Polish Deal 2.0” (reduction in the number of taxpayers paying the tax and therefore entitled to designate), which was expected<sup>6</sup> and which finally resulted in an already mentioned increase in the percentage of the designation to 1.5%<sup>7</sup>, owing to which<sup>8</sup> – despite the smaller number of designators – the sum of designations did not decrease (but even increased).

## 2. THE RIGHT TO DECIDE ON TAX FUNDS ALLOCATION WITHIN DESIGNATION

### 2.1. Taxpayers entitled to decide on a designation

The group of taxpayers entitled to make the designation includes both non-entrepreneurs and entrepreneurs, although this possibility only applies to personal income tax (PIT) taxpayers<sup>9</sup>. Meanwhile, both PIT and corporate income tax (CIT) taxpayers are entitled to exercise the right to deduct from their pre-tax income (subject to certain conditions) donations made for the purposes of public benefit activities carried out by non-governmental organisations (NGOs). This is because both Acts on income tax – the PIT Act (in Article 26(1)(9)(a)) and the CIT Act<sup>10</sup>

<sup>4</sup> Ministerstwo Finansów, *Informacja dotycząca kwot 1,5% należnego podatku dochodowego od osób fizycznych przekazanych organizacjom pożytku publicznego w 2023 roku (z rozliczenia za 2022 rok)*, Warszawa 2023, p. 5.

<sup>5</sup> The Act of 29<sup>th</sup> October, 2021, amending the Personal Income Tax Act, the Corporate Income Tax Act and certain other acts (Journal of Laws item 2105, as amended), the so-called “Polish Deal”.

<sup>6</sup> See: *Justification of the so-called “Polish Deal 2.0”*, pp. 38–39.

<sup>7</sup> Amendment introduced by the Act of 9<sup>th</sup> June, 2022, amending the Personal Income Tax Act and certain other acts (Journal of Laws item 1265, as amended), the so-called “Polish Deal 2.0”.

<sup>8</sup> Although this was probably not the only factor, the analysis in this area goes beyond the established scope of this article.

<sup>9</sup> Art. 45c of the Act of 26<sup>th</sup> July, 1991, on Personal Income Tax (consolidated text: Journal of Laws 2022, item 2647, as amended), hereinafter: PIT Act and also Art. 21b of the Act of 20<sup>th</sup> November, 1998, on Lump Sum Income Tax on Certain Revenues Earned by Natural Persons (consolidated text: Journal of Laws 2022, item 2540, as amended), hereinafter: LSIT Act.

<sup>10</sup> The Act of 15<sup>th</sup> February, 1992, on Corporate Income Tax (consolidated text: Journal of Laws of 2022, item 2587, as amended), hereinafter: CIT Act.

(in Article 18(1)(1)) – provide for such a possibility, albeit differentiating the maximum deduction (6% of income in the PIT and 10% of income in the CIT, but no more than the value of the donation).

Tax deduction of donations for public benefit activities and designation are two most important tax instruments that can encourage<sup>11</sup> financial support for public benefit activities by taxpayers. It is beyond the scope of this article whether such support should be provided at all by means of tax instruments<sup>12</sup>, in which it was assumed that such instruments – as is

<sup>11</sup> How effectively and properly is a separate issue; some problems related to this have been highlighted in this article and also recently in: M. Supera-Markowska, *Odliczenia darowizn dokonywanych na cele działalności pożytku publicznego w polskim systemie podatkowym — stan obecny i postulowane zmiany*, [in:] M. Szafranek, Sz. Wójcik (eds.), *W poszukiwaniu perpetuum mobile. Dobre prawo dla trzeciego sektora*, Warszawa 2023; M. Szafranek, Sz. Wójcik, *Opinie przedstawicieli organizacji pozarządowych na temat otoczenia prawnego i propozycji zmian prawnych – wyniki badań empirycznych*, [in:] M. Szafranek, Sz. Wójcik (eds.), *W poszukiwaniu perpetuum mobile. Dobre prawo dla trzeciego sektora*, Warszawa 2023. See also, *inter alia*: S. Czetwertyński, *Konkurencja na rynku jednego procenta*, “Społeczeństwo i Ekonomia” 2016, no. 1; T. Perkowski, *Mechanizm jednego procentu jako “fałszywa” filantropia*, “Kwartalnik Trzeci Sektor” 2011, no. 24; G. Piechota, *Alokacja jednoprocentowa w perspektywie regionalnej – współpraca samorządu z organizacjami pożytku publicznego*, “Polityka i Społeczeństwo” 2013, no. 3; G. Piechota, *Fakty i mity o jednym procencie podatku. Odpis podatkowy w procesie kreowania społeczeństwa obywatelskiego*, Kraków 2015; G. Piechota, *Motywacje Polaków przy wyborze organizacji pożytku publicznego (której przekazują 1% podatku) a budowanie lokalnej społeczności obywatelskiej*, “Zarządzanie Publiczne” 2010, no. 3(13); G. Piechota, *Organizacje pożytku publicznego – w drodze do społeczeństwa obywatelskiego?*, Katowice 2011; U. Smółkowska, *Wspieranie organizacji pożytku publicznego z 1% podatku dochodowego od osób fizycznych*, “INFOS. Zagadnienia społeczno-gospodarcze” 2011, no. 22 and the literature cited therein.

<sup>12</sup> This issue is part of a broader discussion on the use of taxes for non-fiscal purposes (especially their stimulating function, which is not universally (fully) acceptable) – see: *Wstęp do nauki polskiego prawa podatkowego*, W. Modzelewski (ed.), Warszawa 2005, pp. 24–27; W. Wójtowicz, *Problem “prorodzinności” podatku dochodowego osób fizycznych*, [in:] T. Romanowska-Dębowska, S. Jankiewicz (eds.), *Konstytucja – ustroj, system finansowy państwa: księga pamiątkowa ku czci prof. Natalii Gajl*, Warszawa 1999, p. 409. On the function of taxes in general, see also, for example: M. Bitner, E. Chojna-Duch, M. Grzybowski, J. Chowanec, P. Karwat, E. Kornberger-Sokołowska, M. Lachowicz, H. Litwińczuk, W. Modzelewski, K. Radzikowski, M. Supera-Markowska, M. Ślifirczyk, K. Tetlak, M. Waluga, *Prawo finansowe. Prawo finansów publicznych. Prawo podatkowe. Prawo bankowe*, Warszawa 2017, pp. 274–275; B. Brzeziński, *Prawo podatkowe. Zagadnienia teorii i praktyki*, Toruń 2017, pp. 66–67; J. Głuchowski, *Polskie prawo podatkowe*, Warszawa 2004, pp. 16–20; A. Gomułowicz, J. Małecki, *Podatki i prawo podatkowe*, Warszawa 2008, p. 261 et seq.; A. Gomułowicz, *Zagadnienie neutralności systemu podatkowego*, “Ruch Prawniczy Ekonomiczny i Socjologiczny” 1990, no. 2, pp. 79–88.

the case in Poland, but also in other tax systems<sup>13</sup> – can be used, but on the condition that they are normatively adequately shaped for the correct financial support of public benefit activities; and it is on this question of “correctness” that further considerations will be concentrated.

As already mentioned, only PIT taxpayers can make decisions on allocations within the designation; corporate income taxpayers are not entitled to exercise such a right. Considering the respective scope of personal income tax<sup>14</sup> and corporate income tax<sup>15</sup>, the dividing line between the taxpayers entitled to decide on the designation is between natural persons (possibly enterprises in inheritance) as PIT taxpayers and all other income taxpayers liable to corporate income tax. It does not matter whether the taxpayer is an entrepreneur or a small taxpayer, nor where he/she derives his/her income from (employment, business, or any other source). This emphasis is all the more important as the discussion in the third sector environment concerning the designation<sup>16</sup> often uses differentiation between taxpayers who can decide about allocation and those who are deprived of this possibility by being an entrepreneur. However, already in the current status of the law, some entrepreneurs can exercise such a right<sup>17</sup>. In fact, if we are dealing with a natural person conducting a business activity individually or in the form of a civil law partnership, such an entrepreneur, being a taxpayer of personal income tax, may exercise a right to designation on the same principles as a natural person deriving taxable income from an employment contract, a contract of mandate, or other sources. It should also be emphasised that an entrepreneur who is an individual has the right to exercise the designation both in a situation where taxation is based on general rules and when it is rooted in special rules: the so-called flat tax (fixed rate of 19%) or a lump sum tax on registered revenues. Moreover, the actual right to exercise the designation exists in the case of certain commercial law entities, namely partnerships, where the taxpayers are their partners being natural persons

<sup>13</sup> For some comparative highlights and analysis, see: Donors and Foundations Networks in Europe AISBL (Dafne) and European Foundation Centre, *Comparative Highlights of Foundation Laws. The Operating Environment for Foundations in Europe*, Brussels 2021 and *Assessment of the Impact of the Percentage Tax Designations: Past, Present, Future*, ed. B. Strečanský, M. Török, Vienna 2016.

<sup>14</sup> See: Art. 1–1a of the PIT Act and Art. 1–1a of the LSIT Act.

<sup>15</sup> See: Art. 1–1a of the CIT Act.

<sup>16</sup> See: <https://instytutprawobywatelskich.pl/1-procent-od-firm-podpisz-petycje/>.

<sup>17</sup> See also: M. Maj, *Firma też może się podzielić PIT*, “Rzeczpospolita”, 16<sup>th</sup> March, 2017.

(and, therefore, are entitled to exercise the designation when paying PIT on the partnership's income). However, in the case of other entrepreneurs who, due to their legal form, are subject to CIT (including in particular limited liability companies and joint stock companies), such a possibility does not exist – similarly to other legal persons (e.g. foundations, associations) or other organisational units (e.g. housing communities, ordinary associations)<sup>18</sup>.

## 2.2. Supporting public benefit activities: not only a “personal” – but also a “corporate” – issue

The group of taxpayers entitled to make the designation includes only PIT taxpayers, while at the same time, both PIT and CIT taxpayers are entitled to exercise the right to deduct from their pre-tax income (subject to certain conditions) donations made for the purposes of public benefit activities carried out by NGOs. Assuming that financial support for the third sector concerns the personal sphere (which might justify the existence of certain regulations in PIT – as a personal tax – only and their absence in CIT – as a corporate tax – in which such regulations would be inadequate due to its nature<sup>19</sup>) – deductible donations for this purpose should appear only in PIT. Meanwhile, they appear in both income tax acts. Therefore, it can be noted that the legislator itself recognises that supporting public benefit activities does not belong to the only personal sphere. Since both natural persons and other income taxpayers making donations to NGOs can benefit from certain tax deductions, it is illogical that in the case of a different instrument (designation), but with essentially the same purpose (supporting public benefit activities), their situation is differentiated. The fact that supporting public benefit activities is not only a “personal” but also “corporate” issue might be also confirmed by the already well-established and widely-implemented concept of corporate social responsibility (CSR)<sup>20</sup>.

---

<sup>18</sup> Which, even when not carrying out economic activities, may generate income subject to corporate income tax (for more on this topic, see: M. Supera-Markowska, *Opodatkowanie organizacji pozarządowych*, Warszawa 2016).

<sup>19</sup> Such as, among others, in the case of voluntary blood donation deduction or the so-called child relief.

<sup>20</sup> See more, e.g.: G. Bartkowiak, *Społeczna odpowiedzialność biznesu w aspekcie teoretycznym i empirycznym*, Warszawa 2011; K. Bulgiewicz, *Społeczna odpowiedzialność biznesu: nowa wartość konkurencyjna*, Warszawa 2017; *Społeczna odpowiedzialność biznesu: w poszukiwaniu nowego paradygmatu*, ed. U. Ornarowicz, P. Płoszajski, Warszawa 2020.

### 2.3. Proposals to extend the catalogue of entities entitled to decide on the designation to CIT taxpayers

The presented differentiation between PIT and CIT taxpayers with regard to the right to decide on the designation, in view of the universal possibility of making the said deduction for donations (the amount of which, for the sake of consistency, should be unified in both Acts on Income Taxes<sup>21</sup>), which is a starting point for proposing the introduction of the designation also in CIT. Since the legislator allows both categories of taxpayers to deduct the donations in question and by doing so, it accepts the tax consideration of supporting public benefit activities not only by natural persons but also corporate entities, in order to ensure also the systemic coherence of both Acts on Income Taxes, it should also allow the same categories to be entitled to the designation. This leads to *de lege ferenda* proposals to introduce the possibility of deciding on the designation also by taxpayers subject to CIT<sup>22</sup>.

It is worth mentioning that there are already some countries (and in the EU) – e.g. Spain and Slovakia – that provide for the designation for public benefit activities not only from PIT but also from CIT. In the Spanish income tax system, taxpayers of both income taxes can allocate 0.7% of their tax to socially-useful purposes<sup>23</sup> and they can also make deductions for donations in the case of both PIT and CIT taxpayers<sup>24</sup>, which, therefore, implements the postulate of systemic coherence of income tax regulations concerning the

<sup>21</sup> Whether ‘down’ (i.e. to 6% of income as in PIT) or ‘up’ (i.e. to 10% – as in CIT) should depend on the overall assessment of the impact of the proposed changes and the new designation arrangements and other tax regulations relevant to the third sector. See more: M. Supera-Markowska, *Odliczenia darowizn dokonywanych na cele działalności pożytku publicznego w polskim systemie podatkowym — stan obecny i postulowane zmiany*, [in:] M. Szafranek, Sz. Wójcik (eds.), *W poszukiwaniu perpetuum mobile. Dobre prawo dla trzeciego sektora*, Warszawa 2023, pp. 61–67.

<sup>22</sup> See: M. Supera-Markowska, *Założenia do projektu przepisów wprowadzających w polskim systemie prawa 1% odpis z podatku dochodowego od osób prawnych na rzecz organizacji pożytku publicznego*, Łódź 2022.

<sup>23</sup> See: *Renta 2022: ¿En qué consiste la casilla de la iglesia y la de fines sociales?*, <https://www.bankinter.com/blog/finanzas-personales/renta-casillas-iglesia-fines-sociales>.

<sup>24</sup> See more: M. Supera-Markowska, *Odliczenia darowizn dokonywanych na cele działalności pożytku publicznego w polskim systemie podatkowym — stan obecny i postulowane zmiany*, [in:] M. Szafranek, Sz. Wójcik (eds.), *W poszukiwaniu perpetuum mobile. Dobre prawo dla trzeciego sektora*, Warszawa 2023, pp. 59–60.

financial support of public benefit activities. In Slovakia<sup>25</sup>, three years after the PIT allocation had been launched there, it was decided (in 2004) that an additional allocation mechanism from CIT should be introduced. In doing so, Slovakia combined the institution of the designation with the promotion of taxpayers' own involvement, namely by differentiating the amount of the allocation according to the involvement of the taxpayer's own resources. In the case of natural persons, the amount of the designation is increased from 2% to 3%, provided that the taxpayer can document voluntary work of at least 40 hours, while in the case of CIT taxpayers, it is increased from 1% to 2%, provided that donations exceeding 0.5% of tax are made to the third sector<sup>26</sup>. Such a solution may constitute *de lege ferenda* an interesting element of the designation reform in the Polish system, which is burdened with the problem defined in the literature as "false" philanthropy<sup>27</sup>.

#### 2.4. The limitation of the scope of the recipients of the designation

The possibility of using the income tax allocation under the institution of designation has been restricted to PBOs. These are organisations that do not act for the benefit of their own members, but for the common good within the framework of their public benefit activities. Not every NGO can acquire the status of a PBO – certain conditions need to be fulfilled<sup>28</sup>. Organisations with this status are subject to certain specific reporting obligations<sup>29</sup>, which justifies the right to receive public funds allocated through the designation

<sup>25</sup> See: *Assessment of the Impact of the Percentage Tax Designations: Past, Present, Future*, ed. B. Strečanský, M. Török, Vienna 2016, pp. 62–65.

<sup>26</sup> *Assessment of the Impact of the Percentage Tax Designations: Past, Present, Future*, ed. B. Strečanský, M. Török, Vienna 2016, p. 21 and p. 63.

<sup>27</sup> See: T. Perkowski, *Mechanizm jednego procentu jako "fałszywa" filantropia*, "Kwartalnik Trzeci Sektor" 2011, no. 24.

<sup>28</sup> See more, e.g.: A. Ceglarski, *Organizacje pożytku publicznego*, Warszawa 2005 or M. Supera-Markowska, *Podstawy prawne tworzenia i funkcjonowania organizacji pozarządowych*, Warszawa 2015, pp. 73–89.

<sup>29</sup> See, in particular, Art. 23 of the Act of 24<sup>th</sup> April, 2003, on Public Benefit Activities and Volunteerism (consolidated text: Journal of Laws of 2023, item 571), hereinafter: PBAV Act and the Regulation of the Minister of Finance of 13<sup>th</sup> November, 2018, on the obligation to audit the financial statements of public benefit organisations (Journal of Laws, item 2148) and the Regulation of the Chairman of the Committee for Public Benefit of 24<sup>th</sup> October, 2018, on the templates of the annual substantive activity report and the annual simplified substantive activity report on the activity of a public benefit organisation (Journal of Laws, item 2061, as amended).



as the only third sector entities. In the context of the proposed extension of the scope of entities entitled to decide on the designation to CIT taxpayers, it is pointed out that there may be doubts regarding the transfer of the designated funds to the foundations established by them (the so-called corporate foundations)<sup>30</sup>. To express the matter in a slightly different way, there is the threat of privatisation of CIT resources by using the allocation mechanism to finance the private needs of entrepreneurs establishing their own foundations and directing funds to them (which is nothing negative *per se*), but not to ensure financing of public benefit activities but their own needs (e.g. marketing) or even to avoid taxation<sup>31</sup>. Hence, it is proposed to exclude these entities from the scope of the recipients of the designation<sup>32</sup>; however, the existence and enforcement of such an exclusion may be problematic as, in the absence of a similar restriction for PIT taxpayers (especially in the case of those running an economic activity), a potential allegation of unequal treatment of entrepreneurs could arise. Therefore, an advisable alternative approach could be to focus on the substantive control of the correct use of designated funds for public benefit purposes.

### 3. PROPOSED NEW LEGAL ARRANGEMENTS TO ENSURE THE CORRECT USE OF THE DESIGNATED FUNDS

#### 3.1. The main problem areas

In the public discussions<sup>33</sup> and literature<sup>34</sup>, other problems of the designation functioning have been pointed out than those related to the limited scope of entities entitled to decide about it; these are, in

<sup>30</sup> See: J. Wygnański, *1% podatku od firm dla organizacji pożytku publicznego. Ekspertyza 2020*, Łódź 2020, pp. 21–22.

<sup>31</sup> See: *Assessment of the Impact of the Percentage Tax Designations: Past, Present, Future*, eds. B. Strečanský, M. Török, Vienna 2016, p. 65. See also: J. Wygnański, *1% podatku od firm dla organizacji pożytku publicznego. Ekspertyza 2020*, Łódź 2020, pp. 21–22.

<sup>32</sup> M. Supera-Markowska, *Założenia do projektu przepisów wprowadzających w polskim systemie prawa 1% odpis z podatku dochodowego od osób prawnych na rzecz organizacji pożytku publicznego*, Łódź 2022, p. 20.

<sup>33</sup> See, e.g.: *Na trudne czasy potrzebujemy 1% CIT. Można to zrobić "od ręki". Skorzystają wszyscy*, <https://instytutprawobywatelskich.pl/na-trudne-czasy-potrzebujemy-1-cit-mozna-to-zrobic-od-reki-skorzystaja-wszyscy/>; *Ustawa o 1% z CIT coraz bliżej – relacja z debaty*, <https://instytutprawobywatelskich.pl/ustawa-o-1-z-cit-coraz-blizej-relacja-z-debaty/>.

<sup>34</sup> See, among others, S. Czetwertyński, *Konkurencja na rynku jednego procenta*, "Społeczeństwo i Ekonomia" 2016, no. 1; K. Hanyga, *Pożytki z 1%*, "Sprawy Nauki", 2011,

particular, issues related to the definition of the so-called specific objective and the practice of creating the so-called sub-accounts, the occurrence of a peculiar competition for the funds from the designation, the recurring concentration of the funds from the designation in only a few organisations, the problem of the so-called false philanthropy, and, paradoxically, the negative impact of the designation at the level of civic involvement in the activities of the third sector. It is therefore postulated, among other aspects, to eliminate the possibility of defining the so-called specific objective and creating the so-called sub-accounts or certain changes in the control of the use of the designated funds<sup>35</sup>. Generally, it seems advisable to focus on the creation of such normative arrangements that would ensure the correct use of designated funds for public benefit purposes, including, in the first instance, the introduction of a certain maximum period for their use.

### 3.2. Introducing a maximum period for the use of designated funds

Currently, there is no indication of a time period in which the designated funds should be used (however, this solution is applied in case of certain income intended for public benefit activities, which is,

[http://www.sprawynauki.edu.pl/index.php?option=com\\_content&view=article&id=1975:poytki-z-1&catid=312&Itemid=30](http://www.sprawynauki.edu.pl/index.php?option=com_content&view=article&id=1975:poytki-z-1&catid=312&Itemid=30); D. Jegorow, *Odpis podatkowy "1%" jako źródło finansowania podmiotów ekonomii społecznej w Polsce – retrospekcja i projekcja poziomu zaangażowania społecznego*, "Ekonomia Społeczna" 2017, no. 1; *List otwarty w sprawie przekazywania 1%*, <http://www.isp.org.pl/aktualnosci,64,641.html>; T. Perkowski, *Mechanizm jednego procentu jako "fałszywa" filantropia*, "Kwartalnik Trzeci Sektor" 2011, no. 24; G. Piechota, *Alokacja jednoprocentowa w perspektywie regionalnej – współpraca samorządu z organizacjami pożytku publicznego*, "Polityka i Społeczeństwo" 2013, no. 3; G. Piechota, *Fakty i mity o jednym procencie podatku. Odpis podatkowy w procesie kreowania społeczeństwa obywatelskiego*, Kraków 2015; U. Smółkowska, *Wspieranie organizacji pożytku publicznego z 1% podatku dochodowego od osób fizycznych*, "INFOS. Zagadnienia społeczno-gospodarcze" 2011, no. 22; M. Supera-Markowska, *Równość i nierówność w prawie podatkowym – studium przypadku instytucji odpisu z podatku dochodowego na rzecz organizacji pożytku publicznego*, "Studia Iuridica" 2022, no. 94; M. Supera-Markowska, *Założenia do projektu przepisów wprowadzających w polskim systemie prawa 1% odpis z podatku dochodowego od osób prawnych na rzecz organizacji pożytku publicznego*, Łódź 2022; J. Wygnański, *1% podatku od firm dla organizacji pożytku publicznego. Ekspertyza 2020*, Łódź 2020.

<sup>35</sup> See more: M. Supera-Markowska, *Równość i nierówność w prawie podatkowym – studium przypadku instytucji odpisu z podatku dochodowego na rzecz organizacji pożytku publicznego*, "Studia Iuridica" 2022, no. 94 and M. Supera-Markowska, *Założenia do projektu przepisów wprowadzających w polskim systemie prawa 1% odpis z podatku dochodowego od osób prawnych na rzecz organizacji pożytku publicznego*, Łódź 2022.

therefore, exempt from taxation<sup>36</sup>). An interesting example in this context are the regulations in this respect in the already mentioned Slovak system, where the organisation must spend the funds received from the designation by the end of the next year after the year of their receipt (whereby, for amounts exceeding 3,320 EUR, it is necessary to publish an appropriate report on the use of the funds and, in case of receipt of 33,000 EUR or more, to undergo an audit)<sup>37</sup>.

In the future, in Polish regulations there should be a solution limiting in time the possibility of using the designated funds and ordering their return with an appropriate interest to the budget in the event of failure to use them in an adequate manner within a maximum period of time, and an organisation which would act in this way should be excluded (at least for a certain period of time) from the possibility of obtaining the allocated funds. There are already some regulations in the PBAV Act which provide the basis for the exclusion of PBOs from the list of entities entitled to receive allocated funds<sup>38</sup>; however, it is worth considering supplementing them with the premise of the failure to adequately use the designated funds within a certain period of time. In fact, it should be made clear at this point that the designated funds are public funds and not private funds of taxpayers. The allocation mechanism does not deprive them of such a character, while at the same time it has the effect of reducing public resources to finance expenditure set out in public budgets already suffering from deficits, so these funds should be appropriately used as soon as possible. A year (counted from the end of the year following the year in which the funds from the designation are received) seems to be a natural time limit for taxes with an annual tax period.

Following the example of the aforementioned Slovak solution, this should be coupled with making the reports of PBOs more detailed in the part concerning the use of the designated funds and subjecting them to

<sup>36</sup> See: Art. 17(1)(5a) of the CIT Act, which provides for an exemption from taxation of the income of sports clubs allocated and expended in the tax year or the following year for the training and sports competition of children and young people in specific age categories.

<sup>37</sup> *Assessment of the Impact of the Percentage Tax Designations: Past, Present, Future*, ed. B. Strečanský, M. Török, Vienna 2016, pp. 102–103.

<sup>38</sup> This refers to Art. 23(6a) of the PBAV Act, on the basis of which a PBO which has failed to publish in a proper place and time an approved financial report and a factual report on its activities shall not be included in the list of PBOs entitled to receive the designation.

a compulsory audit in the event of their significant amount<sup>39</sup>. In addition, there should be an obligation to report on the use of the designated funds in tax returns and, in the event of misuse, these funds should be paid back to the tax authority with an appropriate interest (rather than being transferred to other funds<sup>40</sup>).

### 3.3. The abolition of the so-called specific objective

The designated funds should be used to finance public benefit activities; it refers to a closed, albeit extensive, catalogue of activities<sup>41</sup>, the selection of which is in principle related to the concept of the common good<sup>42</sup>. However, in the practical operation of the designation institution, the overwhelming majority of these funds are channeled to meet individual needs, which is done through processes related to the so-called specific objective and the so-called sub-accounts. Under these, a sub-account is allocated by the PBO for an individual who has become a “beneficiary” of the PBO, to which the funds from the designation can be transferred for his/her individually-defined needs within the framework of the so-called specific objective. In such a system, the designation actually becomes a mechanism for the transfer of public funds to specific individuals<sup>43</sup> who “win” in a kind of competition between PBOs and their beneficiaries to

<sup>39</sup> Currently, PBOs are subject to the obligation to audit their financial statements in the event that they fulfil the general prerequisites of Art. 64 of the *Accounting Act of 29<sup>th</sup> September, 1994* (consolidated text: Journal of Laws of 2023, item 120, as amended), hereinafter: Accounting Act or specific prerequisites defined in the *Regulation of the Minister of Finance of 13<sup>th</sup> November, 2018, on the obligation to audit the financial statements of public benefit organisations* (Journal of Laws, item 2148), which, however, does not include the prerequisite of the amount of funds from the designation. See more: M. Supera-Markowska, *Rachunkowość organizacji pozarządowych*, Warszawa 2014, pp. 52–53.

<sup>40</sup> At present, some reallocation is made to the Fund for the Support of Public Benefit Organisations, referred to in Art. 27ab of the PBAV Act.

<sup>41</sup> Defined in Art. 4 of the PBAV Act.

<sup>42</sup> See: M. Supera-Markowska, *Realizowanie celów społecznie użytecznych w ramach działalności pożytku publicznego organizacji pozarządowych a ich obowiązki prawno-podatkowe – próba oceny adekwatności rozwiązań prawno-podatkowych do specyfiki działalności NGO*, [in:] D. Bach-Golecka (ed.), *Solidarność i dobro wspólne jako wartości w prawie*, Warszawa 2021, p. 113.

<sup>43</sup> K. Hanyga, *Pożytki z 1%*, “Sprawy Nauki”, 2011, [http://www.sprawynauki.edu.pl/index.php?option=com\\_content&view=article&id=1975:poytki-z-1&catid=312&Itemid=30](http://www.sprawynauki.edu.pl/index.php?option=com_content&view=article&id=1975:poytki-z-1&catid=312&Itemid=30).

obtain them<sup>44</sup>. Those who, for a variety of reasons (including, above all, being aware<sup>45</sup> of the existence of such mechanisms, but also, for example, having a wider circle of taxpayers' friends with high incomes and the resulting taxes willing to contribute the designation to them) will "do better" under the conditions of this competition, will find themselves in a more favourable financial position than less "resourceful" subjects. In fact, by introducing them to the designation "market", organisations enable them to gain a privileged financial position at the expense of other subjects with the same needs which do not benefit from the allocation. This "favouritism" consists in the fact that public funds – which should be allocated to the common good – go to satisfy particularistic (which does not mean unjustified) needs. It may be that those who are more in need and less "entrepreneurial" or with a narrower circle of taxpayers' friends with high incomes able to identify their needs under a specific objective are the ones in the worst situation. The presented mechanism, in which the personal contacts of the people in need themselves and their families play an important role, clearly gives more opportunities to those who move in an affluent environment than to those who do not have such contacts. Such real inequalities, resulting from a certain "resourcefulness" or even "entrepreneurship" (manifested by mailings or leaflets as part of a kind of 'marketing action' of a specific objective), may be understandable and acceptable in the case of economic activities aimed at individual profit, but not in the case of public benefit activities and tax public funds, which should serve the common good and finance socially-useful tasks<sup>45</sup>. This is because the mechanisms described result, *de facto*, in the transformation of public benefit into private benefit<sup>46</sup>. The biggest recipients<sup>47</sup> of the tax designation use the institution of the so-called sub-accounts with the main focus on financing individual medical expenses or helping the

<sup>44</sup> See: S. Czetwertyński, *Konkurencja na rynku jednego procenta*, "Społeczeństwo i Ekonomia" 2016, no. 1.

<sup>45</sup> Cf. the definition of public benefit activities under Art. 3(1) of the PBAV Act, according to which *public benefit activities are socially useful activities (...)*.

<sup>46</sup> G. Piechota, *Alokacja jednoprocetowa w perspektywie regionalnej – współpraca samorządu z organizacjami pożytku publicznego*, "Polityka i Społeczeństwo" 2013, no. 3, p. 24.

<sup>47</sup> See: Ministerstwo Finansów, *Informacja dotycząca kwot 1,5% należnego podatku dochodowego od osób fizycznych przekazanych organizacjom pożytku publicznego w 2023 roku (z rozliczenia za 2022 rok)*, Warszawa 2023, Attachment no. 2 and analogous statements for an earlier period (available at: <https://www.gov.pl/web/finanse/1-procent-podatku-dla-opp>).

disabled (as well as social assistance)<sup>48</sup>; therefore, the literature<sup>49</sup> argues that the charitable – and not civic – nature of the tax designation funding should be recognised, which also shapes this – i.e. charitable<sup>50</sup> – model of PBO activity.

Simultaneously, it becomes questionable whether the activity of the PBO carried out in this way can still be considered public benefit activity at all under the described mechanism. By its very definition<sup>51</sup>, it should be a socially-useful activity, i.e. one aimed at the common good<sup>52</sup>. Public benefit, therefore, excludes individualism, understood as securing the needs of specific individuals or specific closed communities. It should also not be overlooked that the so-called sub-accounts relieve organisations of the responsibility for deciding how to spend the amounts they receive in allocations, and that the role of PBOs is basically limited to managing the sub-account system; PBOs become only ‘revenue channels’<sup>53</sup>. Such management and financial activities do not fall within the scope<sup>54</sup> of the public benefit activities in question.

<sup>48</sup> Such an object-orientation of the designation – i.e. financial support through it to PBOs carrying out activities in the area of securing basic social needs in the field of treatment and healthcare and assistance to disabled persons and social assistance – has already been in place for years (for such experiences in the operation of the designation in the years 2004–2014, see: G. Piechota, *Fakty i mity o jednym procencie podatku. Odpis podatkowy w procesie kreowania społeczeństwa obywatelskiego*, Kraków 2015, p. 185).

<sup>49</sup> G. Piechota, *Fakty i mity o jednym procencie podatku. Odpis podatkowy w procesie kreowania społeczeństwa obywatelskiego*, Kraków 2015, p. 60.

<sup>50</sup> Meanwhile, charitable activity is only one of several dozen types of activities that can be the object of public benefit activities (see Art. 4 of the PBAV Act).

<sup>51</sup> According to Art. 3(1) of the PBAV Act *public benefit activities are socially useful activities (...)*.

<sup>52</sup> Cf. M. Supera-Markowska, *Realizowanie celów społecznie użytecznych w ramach działalności pożytku publicznego organizacji pozarządowych a ich obowiązki prawno-podatkowe – próba oceny adekwatności rozwiązań prawno-podatkowych do specyfiki działalności NGO-sów*, [in:] D. Bach-Golecka (ed.), *Solidarność i dobro wspólne jako wartości w prawie*, Warszawa 2021, p. 107.

<sup>53</sup> See: *Assessment of the Impact of the Percentage Tax Designations: Past, Present, Future*, red. B. Strečanský, M. Török, Vienna 2016, p. 19 (although the term is used in this study in the context of funding public sector through allocations, it fully reflects the issue of designations described).

<sup>54</sup> Defined in Art. 4 in relation to Art. 3(1) of the PBAV Act.

The literature even uses terms such as “the distortion of the idea of public benefit”<sup>55</sup> or “a source of pathology”<sup>56</sup> in this context (representatives of some NGOs themselves also point out that the described mechanisms related to the so-called specific objective and the so-called sub-accounts contradict the idea of public benefit<sup>57</sup>); attention is also drawn to the problem that to a large extent the designation serves as a kind of mechanism for supplementing deficits in the financing of medical procedures for selected persons<sup>58</sup>. Therefore, the tax designation finances tasks for which the public sector should, in principle, be responsible<sup>59</sup>. The presented issues justify the need for changes to the designation institution<sup>60</sup>, in particular – *de lege ferenda* – the need to abolish the so-called specific objective.

### 3.4. Ensuring effective control of the substantive use of designated funds

Systemic assurance of the most effective use of the designated funds requires transparency and substantive control in this regard. In order to ensure this, there should be a corresponding expansion of PBOs’ tax returns (Annex CIT-D or, alternatively, the development of a new annex, e.g. CIT-OPP), their substantive activity reports<sup>61</sup>, and their financial statements, which would make it clear whether, when, and for what exact purpose the funds allocated under the designation have been used. Therefore, the necessary legal changes concern not only tax legislation,

<sup>55</sup> E.g.: G. Piechota, *Alokacja jednoprocentowa w perspektywie regionalnej – współpraca samorządu z organizacjami pożytku publicznego*, “Polityka i Społeczeństwo” 2013, no. 3, p. 23; G. Piechota, *Fakty i mity o jednym procencie podatku. Odpis podatkowy w procesie kreowania społeczeństwa obywatelskiego*, Kraków 2015, p. 171; J. Wygnański, *1% podatku od firm dla organizacji pożytku publicznego. Ekspertyza 2020*, Łódź 2020, p. 4. See also: *List otwarty w sprawie przekazywania 1%*, <http://www.isp.org.pl/aktualnosci,64,641.html>.

<sup>56</sup> U. Smołkowska, *Wspieranie organizacji pożytku publicznego z 1% podatku dochodowego od osób fizycznych*, “INFOS. Zagadnienia społeczno-gospodarcze” 2011, no. 22, p. 4.

<sup>57</sup> G. Piechota, *Fakty i mity o jednym procencie podatku. Odpis podatkowy w procesie kreowania społeczeństwa obywatelskiego*, Kraków 2015, p. 174.

<sup>58</sup> J. Wygnański, *1% podatku od firm dla organizacji pożytku publicznego. Ekspertyza 2020*, Łódź 2020, p. 19.

<sup>59</sup> Cf. G. Piechota, *Fakty i mity o jednym procencie podatku. Odpis podatkowy w procesie kreowania społeczeństwa obywatelskiego*, Kraków 2015, p. 185.

<sup>60</sup> Cf. D. Jegorow, *Odpis podatkowy „1%” jako źródło finansowania podmiotów ekonomii społecznej w Polsce – retrospekcja i projekcja poziomu zaangażowania społecznego*, “Ekonomia Społeczna” 2017, no. 1, p. 52.

<sup>61</sup> See: Art. 23 of the PBAV Act and relevant implementing provisions.

but also the PBAV Act and balance sheet law<sup>62</sup>, as well as the content of the relevant implementing regulations<sup>63</sup>. Such regulations should ensure greater transparency in the use of the designated funds, reduce certain irregularities in this area, and ensure better use of public funds for socially-useful purposes and for the common good.

#### 4. CONCLUSIONS

The conducted analysis leads to the conclusion that the designation institution in many respects does not provide the correct financial support for public benefit activities. Hence, a *de lege ferenda* proposal has been formulated to extend the subjective scope of the designation to CIT taxpayers (combined with the equalisation in both income tax laws of the maximum amount of deductions for donations for public benefit purposes). Simultaneously, the funds from the designation are intended to support public benefit activities; in order for this fundamental premise to be effectively realised, certain amendments to the current legislation are required. Therefore, some further *de lege ferenda* proposals have been formulated, namely: to define a maximum time for the use of the designated funds, to abolish the so-called specific objective, and to increase control over the substantive use of the designated funds. The implementation of the above-mentioned proposals is intended to enable the enforcement of correct support for public benefit activities by all income taxpayers under the institution of income tax designation in favour of PBOs.

---

<sup>62</sup> The Accounting Act. It would be advisable to add an obligation in the PBO's profit and loss account to indicate separately the receipt and use of funds allocated under the tax designation.

<sup>63</sup> E.g. in the *Regulation of the Minister of Finance of 13<sup>th</sup> November, 2018, on the obligation to audit the financial statements of public benefit organisations* (Journal of Laws, item 2148), it is proposed to add – alternatively to the conditions indicated there whose fulfilment results in the obligation to audit the financial statements of the PBO – the condition of receiving the designation or a sum of designations of at least PLN 100,000 in the financial year, the fulfilment of which would result in the obligation to audit the financial statements of the PBO.



## BIBLIOGRAPHY

- Assessment of the Impact of the Percentage Tax Designations: Past, Present, Future*, ed. B. Strečanský, M. Török, Vienna 2016.
- Bartkowiak G., *Společná odpovědnost biznesu w aspekcie teoretycznym i empirycznym*, Warszawa 2011.
- Bitner M., Chojna-Duch E., Grzybowski M., Chowanec J., Karwat P., Kornberger-Sokołowska E., Lachowicz M., Litwińczuk H., Modzelewski W., Radzikowski K., Supera-Markowska M., Ślifirczyk M., Tetlak K., Waluga M., *Prawo finansowe. Prawo finansów publicznych. Prawo podatkowe. Prawo bankowe*, Warszawa 2017.
- Brzeziński B., *Prawo podatkowe. Zagadnienia teorii i praktyki*, Toruń 2017.
- Bulgiewicz K., *Společná odpovědnost biznesu: nowa wartość konkurencyjna*, Warszawa 2017.
- Ceglarski A., *Organizacje pożytku publicznego*, Warszawa 2005.
- Czetwertyński S., *Konkurencja na rynku jednego procenta*, "Społeczeństwo i Ekonomia" 2016, no. 1.
- Donors and Foundations Networks in Europe AISBL (Dafne) and European Foundation Centre, *Comparative Highlights of Foundation Laws. The Operating Environment for Foundations in Europe*, Brussels 2021.
- Głuchowski J., *Polskie prawo podatkowe*, Warszawa 2004.
- Gomułowicz A., *Zagadnienie neutralności systemu podatkowego*, "Ruch Prawniczy Ekonomiczny i Socjologiczny" 1990, no. 2.
- Gomułowicz A., Małecki J., *Podatki i prawo podatkowe*, Warszawa 2008.
- Hanyga K., *Pożytki z 1%*, "Sprawy Nauki", 2011, [http://www.sprawynauki.edu.pl/index.php?option=com\\_content&view=article&id=1975:poytki-z-1&catid=312&Itemid=30](http://www.sprawynauki.edu.pl/index.php?option=com_content&view=article&id=1975:poytki-z-1&catid=312&Itemid=30)
- Jegorow D., *Odpis podatkowy „1%” jako źródło finansowania podmiotów ekonomii społecznej w Polsce – retrospekcja i projekcja poziomu zaangażowania społecznego*, "Ekonomia Społeczna" 2017, no. 1.
- List otwarty w sprawie przekazywania 1%*, <http://www.isp.org.pl/aktualnosci,64,641.html>
- Maj M., *Firma też może się podzielić PIT*, "Rzeczpospolita", 16 March 2017.
- Ministerstwo Finansów, *Informacja dotycząca kwot 1,5% należnego podatku dochodowego od osób fizycznych przekazanych organizacjom pożytku publicznego w 2023 roku (z rozliczenia za 2022 rok)*, Warszawa 2023.
- Na trudne czasy potrzebujemy 1% CIT. Można to zrobić "od ręki". Skorzystają wszyscy*, <https://instytutprawobywatelskich.pl/na-trudne-czasy-potrzebujemy-1-cit-mozna-to-zrobic-od-reki-skorzystaja-wszyscy/>
- Perkowski T., *Mechanizm jednego procentu jako "fałszywa" filantropia*, "Kwartalnik Trzeci Sektor" 2011, no. 24.
- Piechota G., *Alokacja jednoprocetowa w perspektywie regionalnej – współpraca samorządu z organizacjami pożytku publicznego*, "Polityka i Społeczeństwo" 2013, no. 3.
- Piechota G., *Fakty i mity o jednym procencie podatku. Odpis podatkowy w procesie kreowania społeczeństwa obywatelskiego*, Kraków 2015.
- Piechota G., *Motywacje Polaków przy wyborze organizacji pożytku publicznego (której przekazują 1% podatku) a budowanie lokalnej społeczności obywatelskiej*, "Zarządzenie Publiczne" 2010, no. 3(13).

- Piechota G., *Organizacje pożytku publicznego – w drodze do społeczeństwa obywatelskiego?*, Katowice 2011.
- Renta 2022: ¿En qué consiste la casilla de la iglesia y la de fines sociales?, <https://www.bankinter.com/blog/finanzas-personales/renta-casillas-iglesia-fines-sociales>
- Smółkowska U., *Wspieranie organizacji pożytku publicznego z 1% podatku dochodowego od osób fizycznych*, “INFOS. Zagadnienia społeczno-gospodarcze” 2011, no. 22.
- Społeczna odpowiedzialność biznesu: w poszukiwaniu nowego paradygmatu*, ed. U. Ornarowicz, P. Płoszajski. Warszawa 2020.
- Supera-Markowska M., *Odliczenia darowizn dokonywanych na cele działalności pożytku publicznego w polskim systemie podatkowym — stan obecny i postulowane zmiany*, [in:] M. Szafranek, Sz. Wójcik (eds.), *W poszukiwaniu perpetuum mobile. Dobre prawo dla trzeciego sektora*, Warszawa 2023.
- Supera-Markowska M., *Opodatkowanie organizacji pozarządowych*, Warszawa 2016.
- Supera-Markowska M., *Podstawy prawne tworzenia i funkcjonowania organizacji pozarządowych*, Warszawa 2015.
- Supera-Markowska M., *Rachunkowość organizacji pozarządowych*, Warszawa 2014.
- Supera-Markowska M., *Realizowanie celów społecznie użytecznych w ramach działalności pożytku publicznego organizacji pozarządowych a ich obowiązki prawno-podatkowe – próba oceny adekwatności rozwiązań prawno-podatkowych do specyfiki działalności NGO*, [in:] D. Bach-Golecka (ed.), *Solidarność i dobro wspólne jako wartości w prawie*, Warszawa 2021.
- Supera-Markowska M., *Równość i nierówność w prawie podatkowym – studium przypadku instytucji odpisu z podatku dochodowego na rzecz organizacji pożytku publicznego*, “Studia Iuridica” 2022, no. 94.
- Supera-Markowska M., *Założenia do projektu przepisów wprowadzających w polskim systemie prawa 1% odpis z podatku dochodowego od osób prawnych na rzecz organizacji pożytku publicznego*, Łódź 2022.
- Szafranek M., Wójcik Sz., *Opinie przedstawicieli organizacji pozarządowych na temat otoczenia prawnego i propozycji zmian prawnych – wyniki badań empirycznych*, [in:] M. Szafranek, Sz. Wójcik (eds.), *W poszukiwaniu perpetuum mobile. Dobre prawo dla trzeciego sektora*, Warszawa 2023.
- Ustawa o 1% z CIT coraz bliżej – relacja z debaty*, <https://instytutprawobywatelskich.pl/ustawa-o-1-z-cit-coraz-blizej-relacja-z-debaty/>
- Wójtowicz W., *Problem “prorodzinności” podatku dochodowego osób fizycznych*, [in:] T. Romanowska-Dębowska, S. Jankiewicz (eds.), *Konstytucja – ustrój, system finansowy państwa: księga pamiątkowa ku czci prof. Natalii Gajl*, Warszawa 1999.
- Wstęp do nauki polskiego prawa podatkowego*, ed. W. Modzelewski, Warszawa 2005.
- Wygnański J., *1% podatku od firm dla organizacji pożytku publicznego. Ekspertyza 2020*, Łódź 2020.

## ODPIS Z PODATKU DOCHODOWEGO NA RZECZ OPP – PRAWIDŁOWE WSPARCIE FINANSOWE DZIAŁALNOŚCI POŻYTKU PUBLICZNEGO PRZEZ PODATNIKÓW W RAMACH INSTYTUCJI ODPISU Z PODATKU DOCHODOWEGO?

**Streszczenie.** Od 1 stycznia 2004 r. w polskim systemie podatkowym funkcjonuje instytucja odpisu części podatku dochodowego na rzecz organizacji pożytku publicznego. Z prawa do alokacji mogą korzystać podatnicy PIT. Natomiast podatnicy CIT nie mają takiego uprawnienia. Ta sytuacja w polskim systemie prawnym stanowi punkt wyjścia do dalszej analizy prawidłowości finansowego wspierania działalności pożytku publicznego przez podatników w ramach instytucji odpisu z podatku dochodowego, w celu – jeśli zajdzie taka potrzeba – sformułowania pewnych postulatów *de lege ferenda*.

**Słowa kluczowe:** odpis z podatku dochodowego, organizacje pożytku publicznego, wsparcie finansowe działalności pożytku publicznego