

Annex No. 1 to the Regulations for Benefits for Students
of the Warsaw University of Technology in the academic year 2025/2026

.....
name and surname

**STATEMENT OF A STUDENT OR STUDENT'S FAMILY MEMBER ON THE
AMOUNT OF NON-TAXABLE INCOME**

I declare that last calendar year my income amounted tozł.....gr¹:

- 1) from an agricultural farm with an area of convertible hectares amounting to zł gr² – Please find enclosed a statement on the farm area.
- 2) from child support amounting to..... zł....gr³,
- 3)
- 4)
- 5)

I have familiarized myself with the information on personal data processing in § 30 of the Regulations for Benefits for Students of the Warsaw University of Technology in the academic year 2025/2026 and I shall forward it to the persons whose personal data were included in the documentation attached to the proceedings, in connection with my application for financial aid.

I am aware of the disciplinary⁴ and criminal liability for providing untrue statements and I declare that all the data provided in the statement(s) and declaration(s) are factually correct.

.....
date

.....
signature of the person issuing the statement

Instruction

This statement includes the following income, **in the scope not subject to income tax** (article 3 item 1 point c of the Act of 28 November 2003 on Family Benefits pursuant to article 88 section 1 of the Act of 20 July 2018 Law on Higher Education and Science):

- Incomes from an agricultural farm.
- Child support³.
- Pensions of war victims and disabled soldiers and their families.
- Pensions of persecuted people and their family members - granted on the basis defined in provisions concerning pensions of war victims and disabled soldiers and their families.
- Financial benefits and energy lump sum, specified in the regulations for financial benefits and rights of the soldiers of substitute military service employed against their will in coal mines, quarries, and uranium ore mining factories, and construction battalions.
- Combatant benefits, energy lump sum, and compensation allowance specified in the regulations for combatants and some persons persecuted during the war and post-war period.
- Financial benefits specified in the regulations for financial benefits for the persons deported to compulsory work and placed in work camps by the 3rd German Reich or USSR.
- Pensions and disability pensions received by persons who lost their sight as a result of war operations in the years 1939-1945 or explosions of blinds and misfires which remained after that war.
- Disability pensions arising from accidents of people whose disability originated as a result of compulsory sojourn at work in the 3rd German Reich in the years 1939-1945, received from abroad.
- Sickness benefits payable on the basis of separate regulations concerning social insurance of farmers and the social insurance system.
- Non-refundable foreign financial aid granted by governments of other countries, international organisations, and international financial institutions on the basis of a one-sided declaration, or agreements concluded between those institutions or states by the Council of Ministers, competent minister or state agencies, also including the cases when these funds are transferred by a subject authorized to distribute non-refundable funds of foreign aid among the persons for whom this aid is intended.

¹ If there is no non-taxable income, please enter "0"

² The income is the multiplication of the number of conversion hectares and the amount of an average income per 1 conversion hectare announced by the President of the Main Statistical Office under Article 18 of the Act of 15 November 1984 Law on Agricultural Tax.

³ Required documents: certified copy of the verdict adjudging the amounts to be paid as child support or copy of the minutes containing the text of the conciliation, money transfers proving the actual amount of paid child support – in the case of a lower amount of child support than adjudged by court or settled by conciliation or a certificate from a bailiff on totally or partially ineffective enforcement of the awarded child support, as well as the amount of the awarded child support and the amount of the enforced child support.

⁴ applies only to students

- Part of incomes of natural persons who reside on the territory of the Republic of Poland and stay temporarily abroad and who receive incomes arising from an employment contract or scholarships - in the amount corresponding to the sum of expense allowances defined in separated regulations which are in force in state companies and consider covering of official travel costs outside the borders of the country – based on the Law of 26 June 1974 -Labour Code.
- Financial benefits paid to police officers, soldiers, customs officers, and employees of military and police units used outside the state borders to participate in an armed conflict, or to support the forces of the state or allies, peace-keeping mission, actions preventing terrorism and its effects, as well as financial benefits paid to police officers, soldiers, customs officers, and employees acting as observers during peace-keeping missions of international organizations and multi-national forces.
- Financial benefits paid under employment contract during candidate service to officers of the Police, State Firefighters, Border Guards, and Government Security Bureau, calculated in the period when these persons earned their income.
- Incomes of members of agricultural production cooperatives arising from the membership in an agricultural production cooperative, with social insurance contribution deducted.
- Doctoral and habilitation scholarships awarded under Article 184 of the Act of 3 July 2018 Regulations Introducing the Law on Higher Education and Science, doctoral scholarships specified in Article 285 of the Act of 3 July 2018 Regulations Introducing the Law on Higher Education and Science and Article 209 of the Act of 20 July 2018 Law on Higher Education and Science, sports scholarships under the Act of 25 June 2010 Law on Sport and other social scholarships awarded to pupils or students.
- Daily allowances exempted from personal income tax, obtained by persons performing actions connected with social and citizen duties.
- Financial benefits arising from renting guest rooms in residential buildings situated in rural areas in an agricultural farm to persons on holiday and earned for providing food for these persons.
- Extras for secret classes specified in the Act of 26 January 1982 – Teacher’s Card.
- Incomes earned from business activity conducted based on the permit in the special economic area specified in regulations for special economic areas.
- The financial equivalent for coal allowances in kind specified in the regulations for commercialization, restructuring, and privatization of a state-owned enterprise „Polish State Railways”.
- The equivalent arising from the entitlement to free coal specified in the regulations for restructuring coal mining in the years 2003–2006.
- Benefits specified in the regulations for exercising the powers of deputies and senators.
- Incomes earned outside the borders of the Republic of Poland, with deducted income tax and mandatory social and health insurance contributions paid outside the borders of the Republic of Poland.
- Disability pensions specified in the regulations for supporting the development of rural areas financed by resources from the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and in provisions for supporting the development of rural areas with funding from the European Agricultural Fund for the Development of Rural Areas.
- Advance payment for child support specified in the provisions for the proceedings towards child support debtors and advanced payment for child support.
- Financial benefits paid in the case of ineffective enforcement of child support.
- Social financial help specified in Article 90c section 2 of the Act of 7 September 1991 Law on the System of Education, financial help specified in Article 86 section 1 items 1, 2, 3 and Article 96 of the Act of 20 July 2018 Law on Higher Education and Science.
- Financial benefits and financial aid specified in the Act of 20 March 2015 on the Anti-communist Activists and Persons Persecuted for Political Reasons.
- Parental benefits.
- Maternity benefit mentioned in the provisions for the social insurance for farmers.
- Amounts received under Article 27f sections 8–10 of the Act of 26 July 1991 on Personal Income Tax.
- Non-taxable incomes under Article 21 section 1 item 148 of the Act of 26 July 1991 on Personal Income Tax, with deducted social and health insurance contributions.
- Grants for unemployed funded by European Union funds or the Labour Fund, regardless of the entity paying it.
- Income exempt from income tax pursuant to Art. 21 section 1 point 152 letters a, b and d and point 153 letter a, b and d of the Act of 26 July 1991 on personal income tax, and Art. 21 section 1 point 154 of the Act regarding income from employment relations, job contract, outwork, cooperative work relationship, contracts of mandate referred to in Art. 13 point 8 of the Act of 26 July 1991 on personal income tax, maternity benefit, referred to in the Act of 25 June 1999 on social insurance illness and maternity financial benefits, less social insurance premiums and health insurance premiums,
- Income exempt from income tax pursuant to Art. 21 section 1 point 152 letter c, point 153 letter c and point 154 of the Act of 26 July 1991 on personal income tax from non-agricultural business activity taxable pursuant to the regulations laid down in Art. 27 and Art. 30c of the Act, less social insurance premiums and health insurance premiums,
- Income from non-agricultural business activity covered with lump-sum tax payable from registered income referred to in Art. 21 section 1 point 152 letter c. point 153 letter c and point 154 of the Act of 26 July 1991 on personal income tax, determined in accordance with Art. 5 section 7a,

The income does not include (pursuant to Article 88 section 1 item 2 of the Act of 20 July 2018 Law on Higher Education and Science):

- benefits mentioned in Article 86 section 1, Article 359 section 1, and Article 420 section 1 of the Law on Higher Education and Science.
- scholarships awarded to pupils, students, and doctoral students within:
 - a) European Union structural funds
 - b) non-refundable funds from the aid granted by member states of the European Free Trade Agreement (EFTA)
 - c) international agreements and executive programmes prepared under these agreements or international scholarship program
- financial aid benefits for students awarded under the Act of 7 September 1991 on the System of Education.
- social scholarships awarded by other subjects mentioned in Article 21 section 1 item 40b of the Act of 26 July 1991 on Personal Income Tax.