Appendix No. 1.8 to the Regulations for awarding benefits to the MUB students, introduced by the Order No. 79/2023 of the Rector of MUB dated 01.09.2023

DECLARATION FOR THE MEDICAL UNIVERSITY OF BIALYSTOK ON NON-TAXABLE INCOME

Forename and surname:

Address:

I declare that in the calendar year........................ I earned a net income of: ................................ **PLN net value**

due to:

1. in the amount of:
2. in the amount of:
3. in the amount of:
4. in the amount of:

**I am aware of the criminal liability for making a false statement and I declare that I have read the content of the following instruction.**

(locality, date and signature of the person making the declaration)

# Instruction:

The declaration covers the following income, within the scope not subject to income tax (Article 3, point 1, letter of 28 November 2003 on family benefits):

* disability pensions specified in provisions on support for war victims and disabled soldiers and their families,
* disability pensions paid to the repressed persons and their family members, granted on the basis defined in provisions on support for war victims and disabled soldiers and their families
* cash benefits, compensatory allowance and electricity allowance determined by regulations on cash benefits and entitlements of persons performing alternative civilian service forced to work   
   in coal mines, quarries, uranium ore mines and construction battalions
* veterans allowance, electricity allowance and compensatory allowance determined in regulations on war combatants and certain other persons being victims of war and post-war repression,
* cash benefit specified in provisions on the cash benefit for persons deported to forced labour and imprisoned in labour camps by the Third German Reich or the Union of Soviet Socialist Republics
* electricity allowance, retirement pensions and disability pensions received by persons who lost their sight as a result of war operations  
   in years 1939-1945 or the explosion of post-war unexploded shells
* invalidity pensions due to the war disablement, the amount of supplies received by war victims and their family members, accident pensions of persons whose disability arose in connection with forced labour in the territory   
  of the Third German Reich in years 1939-1945, received from abroad,
* sickness benefits specified in the regulations on farmers' social insurance and in the provisions on the social insurance system
* non-returnable foreign aid funds received from governments of foreign countries, international organisations or international financial institutions, derived from non-returnable aid granted on the basis of unilateral declarations or agreements concluded with these countries, organisations or institutions by the Council of Ministers, relevant minister or government agencies, also including cases when the transfer of these funds is carried out through an entity authorized to distribute non-returnable foreign aid to entities to which should receive this aid,
* receivables from the employment relationship or due to scholarships to natural persons residing in the territory of the Republic of Poland staying temporarily abroad in the amount equivalent to the equivalent of daily travel allowances outside the country, as set for employees employed in state or local government budgetary units under the Act of 26 June 1974 – Labour Code
* monetary receivables paid to police officers, soldiers, customs officers and employees of military units and police units used outside the country to participate in armed conflict or strengthen state or allied forces, peacekeeping missions, actions to prevent acts of terrorism or their consequences, and monetary receivables paid to soldiers, police officers, customs officers and employees acting as observers in peacekeeping missions of international organisations and multinational forces,
* monetary receivables received during the service by the police officers due to the service relationship, the State Fire Service, the Border Guard, the Government Protection Bureau and the Prison Service calculated for the period in which these persons obtained income,
* income of agricultural production cooperatives members on account of membership in an agricultural production cooperative, reduced by social insurance contribution,
* child support,
* doctoral scholarship awarded on the basis of Article 209 para. 1 and 7 of the Act of 20 July 2018 – Law on Higher Education and Science (i.e. Journal of Laws of 2022, item 574 as amended), sports scholarships awarded on the basis of the Act of 25 June 2010 on sports (i.e. Journal of Laws of 2022, item 1599 I 2185) and other scholarships of a need-based nature awarded to pupils or students,
* amounts of allowances untaxed by personal income tax, received by persons performing activities related to fulfilling social and civic duties,
* monetary receivables received for the rental of guest rooms in residential buildings located in rural areas on the farm for persons staying on vacation and obtained from feeding these persons,
* allowances for secret teaching specified in the Act of 26 January 1982 – Teacher's Charter,
* income obtained from business activities conducted on the basis of a permit within the special economic zone defined in the regulations on special economic zones
* cash equivalents for coal allowances defined in the commercialization, restructuring and privatization regulations of the state-owned enterprise "Polskie Koleje Państwowe"
* equivalents for the right to free coal defined in the regulations on the restructuring of hard coal mining in the years 2003-2006,
* benefits specified in the provisions on the performance of an deputy's and senator's mandate
* income from the agricultural holding,
* Income earned outside the borders of the Republic of Poland, reduced accordingly by the payments paid outside the borders of the Republic of Poland: income tax and contributions to compulsory social insurance and health insurance,
* pensions defined in the regulations on supporting rural areas development from funds from the Guarantee Section of the European Agricultural Guidance and Guarantee Fund and in the provisions on supporting rural areas development  
   with the participation of the European Agricultural Fund for Rural Development,
* child support/maintenance advance payment specified in the regulations on the proceedings against child support/maintenance debtors and child support/maintenance advance payment,
* cash benefits paid in the event of ineffective enforcement of child support//maintenance,
* amounts received pursuant to Article 27F para. 8-10 of the Act of 26 July 1991 on personal income tax,
* cash benefits specified in the Act of 20 March 2015 on anti-communist opposition activists and persons repressed for political reasons,
* parental benefit,
* maternity allowance referred to in the regulations on farmers' social insurance
* grants for the unemployed financed from European Union funds or the Labour Fund, irrespective of the entity that pays them,
* revenues not subject to income tax on the basis of Article 21 para. 1 point 148 of the Act of 26 July 1991 on personal income tax, less social insurance contributions and health insurance contributions.
* revenues not subject to income tax, pursuant to art. 21 sec. 1 point 152 let. a, b and d and point 153 let. a, b and d of the Act of 26 July 1991 on personal income tax and art. 21 sec. 1 point 154 of this Act in the scope of revenues from [labor based relationship](https://www.proz.com/kudoz/polish-to-english/law-patents/255332-stosunek-sluzbowy.html#668617), employment relationship, home based work, cooperative employment relationship, mandate contracts referred to in Art. 13 point 8 of the Act of 26 July 1991 on personal income tax, the maternity allowance referred to in the Act of 25 June 1999 on cash benefits from social insurance in the event of sickness and maternity, reduced by social insurance contributions and health insurance contributions,
* revenues not subject to income tax pursuant to Art. 21 section 1 point 152 let. c, point 153 let. c and point 154 of the Act of July 26, 1991 on personal income tax from non-agricultural business activities taxed according to the principles set out in Art. 27 and art. 30c of this Act, reduced by social security contributions and health insurance contributions,
* income from non-agricultural business activities taxed as a lump sum on registered income referred to in Art. 21 section 1 point 152 let. c, point 153 let. c and point 154 of the Act of 26 July 1991 on personal income tax, determined on the basis of a declaration regarding each family member.