Attachment No. 8 to the Order of the Rector of the Wrocław University of Environmental and Life Sciences No. 259/2020 of September 11, 2020

…………………………………… …………….., date ………………..

Student’s full name City/Town

……………………………………

Personal ID No (PESEL)

……………………………………

Permanent residence address

……………………………………

Degree of relationship with the student

**DECLARATION OF THE FAMILY MEMBER ON INCOME NOT TAXABLE WITH PERSONAL INCOME TAX EARNED IN THE ...... / ...... ACADEMIC YEAR**

I declare that in the ....... / ....... academic year I earned an income in the amount of PLN ………………....

due to:

1. running a farm: PLN ……………….... (farm area in equivalent hectares ………………...)
2. ………………………………………………………………………………………………………
3. ………………………………………………………………………………………………………
4. ………………………………………………………………………………………………………

I am aware of criminal and disciplinary liability for making a false statement (Article 233 (1) of the Criminal Code[[1]](#footnote-1)).

……………………………………………………………..

(legible signature of a person making the declaration)

**Instruction**

The declaration covers the following income to the extent that is not taxable with income tax (Article 3 (1) (c) of the Act of 28 November 2003 on Family Benefits (consolidated text, Journal of Laws of 2018, item 2220):

* pensions set forth in the provisions on allowances granted to war and military invalids and their families,
* pensions paid to the oppressed and members of their families, granted on the principles set out in the regulations on allowances granted to war and military invalids and their families,
* cash benefits and energy lump sum specified in the provisions on cash benefits and rights of alternative military service soldiers forced to work in coal mines, quarries, uranium ore plants and construction battalions,
* veteran allowance, energy lump sum and compensation allowance specified in the provisions on veterans and some individuals who were victims of war and post-war repressions,
* cash benefits set forth in the provisions on cash benefits payable to individuals deported to forced labour camps and imprisoned in labour camps by the Third German Reich or the Soviet Union,
* retirement and disability pensions received by people who lost their eyesight as a result of acts of war in the years 1939-1945 or the explosion of unexploded bombs and explosive remnants of war,
* invalidity pensions due to war invalidity, allowances received by war victims and members of their families, pensions for disability caused by accidents that happened to individuals were forced to stay in the Third German Reich in the years 1939-1945, received from abroad,
* sick benefits set forth in the provisions on social insurance of farmers and in the provisions on the social insurance system,
* non-returnable foreign aid received from foreign governments, international organizations or international financial institutions, granted on the basis of a unilateral declaration or agreements concluded with these countries, organizations or institutions by the Council of Ministers, the competent minister or government agencies, also in cases when this aid is transferred through an agent authorized to distribute non-returnable foreign aid to entities in need for such aid,
* amounts due from employment relationship or from scholarship granted to individuals with permanent residence in Poland but temporarily staying abroad in the equivalent of business expenses (business trips) abroad, established for people employed in state or local government units based on the Act of June 26, 1974 - Labour Code  (Journal of Laws of 2018, items 917, 1000, 1076, 1608 and 1629),
* cash payments to police officers, soldiers, customs officers and employees of military and police units involved outside the country to participate in an armed conflict or to strengthen the force of the state or allied states, peacekeeping missions, actions to prevent acts of terrorism or their consequences, and amounts due to soldiers, policemen, customs officers and individuals employed in an observer capacity in peacekeeping missions of international organizations and multinational forces,
* allowances due for service relationship during the candidate’s service received by officers of the Police, the State Fire Service, the Border Guard, the Government Protection Bureau and the Prison Service, calculated for the period when such officers earned income,
* income of members of farming cooperatives due to membership in a farming cooperative, less social insurance contributions,
* alimonies (child support),
* doctoral scholarships awarded pursuant to Article 209 (1) and (7) of the Act of July 20, 2018 – Law on Higher Education and Science (Journal of Laws, item 1668 and 2024),  sports scholarships awarded pursuant to the Act on June 25, 2010 on sport (Journal of 2018, item 1263 and 1669) and other maintenance grants awarded to pupils or students,
* allowances not taxable with personal income tax, received by individuals performing social or civic duties,
* payments received for providing board and lodging services to individuals on holiday (renting guest rooms in residential buildings in rural areas),
* bonus for clandestine teaching set forth in the Act of January 26,1982 – the Teacher’s Charter  (Journal of Laws of 2018, item 967)
* income from economic activity conducted on the basis of a permit to operate in a special economic zone as set forth in the regulations on special economic zones,
* cash equivalents for coal allowances set forth in the regulations on commercialization, restructuring and privatization of state enterprise “Polskie Koleje Państwowe”,
* equivalents for the right to free coal set forth in the regulations on restructuring of the hard bituminous coal mining industry in the years 2003-2006,
* benefits set forth in the provisions on the exercise of the mandate of a deputy or a senator,
* income from farm,
* income earned abroad, less income tax and mandatory social and health insurance premiums paid abroad,
* pensions set forth in the regulations on supporting rural development from the European Agricultural Guidance and Guarantee Fund, Guarantee Section, and in the regulations on supporting rural development with the use of the European Agricultural Fund for Rural Development,
* alimony advance payments set forth in the provisions on proceedings against maintenance debtors and on alimony advance payments,
* cash benefits paid in the event of ineffective enforcement of maintenance payments,
* social benefits set forth in Article 90c (2) of the Act of September 7, 1991 on the Educational System (Journal of 2018, item 1457, 1560 and 1669) and benefits referred to in Article 86 (1) (1-3) and (5) and Article 212 of the Act of July 20, 2018 – Law on Higher Education and Science,
* amounts received pursuant to Article 27f (8-10) of the Act of July 26, 1991 on Personal Income Tax,
* cash benefits and financial aid set forth in the Act of March 20, 2015 on Activists of the Anti-Communist Opposition and People Repressed for Political Reasons (Journal of Laws of 2018, item 690),
* parental benefits,
* maternity benefit referred to in the provisions on social insurance for farmers,
* scholarships for the unemployed financed by the European Union.

1. “Whoever, in giving testimony which is to serve as evidence in court proceedings or other proceedings conducted on the basis of a law, gives false testimony or conceals the truth, shall be liable to imprisonment for up to three years”. [↑](#footnote-ref-1)