



Social Fund Contribution in 2010

Companies which employ at least 20 full-time employees can establish a social fund to finance e.g. various forms of leisure, cultural and educational activities, sports and recreation, providing material assistance (financial or non-financial), as well as granting housing loans. The annual social fund contribution for one full-time employee in 2010 amounts to **PLN 1,047.84** (37.5% of the national average monthly salary in the second half of 2009).

The abovementioned annual contribution is the maximum amount for tax-deductibility purposes. An employer may also decide at its discretion to reduce its annual contribution per employee or to wind down its social fund, according to its factual needs and its economic situation. The procedure for such reduction or wind down will depend on the company's internal regulations.

Contact

If you would like to analyse the effectiveness of your social expenditure or amend your internal regulations, please do not hesitate to contact:

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