

Tax Reliefs for Innovation after the Polish Deal – An Attractive Solution for Polish Entrepreneurs? A Pilot Study

Magdalena Janiszewska

Warsaw School of Economics

e-mail: magdalena.janiszevska@sgh.waw.pl

ORCID: [0000-0001-9442-4426](https://orcid.org/0000-0001-9442-4426)

Jan M. Janiszewski

Warsaw School of Economics

e-mail: jan.janiszevski@sgh.waw.pl

ORCID: [0000-0003-4857-1462](https://orcid.org/0000-0003-4857-1462)

© 2025 Magdalena Janiszewska, Jan M. Janiszewski

This work is licensed under the Creative Commons Attribution-ShareAlike 4.0 International License. To view a copy of this license, visit <http://creativecommons.org/licenses/by-sa/4.0/>

Quote as: Janiszewska, M., Janiszewski, J. M. (2025). Tax Reliefs for Innovation after the Polish Deal – An Attractive Solution for Polish Entrepreneurs? A Pilot Study. *Prace Naukowe Uniwersytetu Ekonomicznego we Wrocławiu*, 69(1), 59–70.

DOI: [10.15611/pn.2025.1.05](https://doi.org/10.15611/pn.2025.1.05)

JEL: F39, K34, G40

Abstract

Aim: On 1 January 2022, “The Polish Deal” policy introduced a number of new tax reliefs regarding robotization, innovative employees and prototypes, which supplemented the current system of incentives for innovation and amended those already existing (R&D relief and IP Box). The aim of the article was to verify the attitudes of Polish entrepreneurs towards the introduced legislative changes and to identify barriers in their application.

Methodology: In order to achieve the research goal, literature and questionnaire-based pilot studies were carried out. The respondents were asked questions concerning their innovation activities, tax incentives already used and planned by them for the future, as well as their opinions about the discussed tax reliefs and the barriers in their application. The authors used the 5-point Likert scale.

Results: The research results demonstrated that the introduction of tax reliefs was assessed by the respondents as a positive phenomenon; however, the shape of the regulations implemented in 2022 did not encourage the vast majority entrepreneurs to apply them in practice.

Implications and recommendations: The provisions introduced so far have significant potential for improvement in terms of the degree of their precision, transparency and requirements related to their application. On the other hand, frequent changes in tax law inhibit the development of innovative activity, therefore the new regulations should not only be transparent and precise but also stable, and designed to be long-lasting.

Originality/value: The empirical research on attitudes of Polish enterprises towards tax reliefs for innovation after the legal changes in 2022 fills the research gap in this area.

Keywords: innovation, tax reliefs, Polish entrepreneurs, the Polish Deal

1. Introduction

Corporate innovation determines the competitive advantage of individual firms and contributes to the core competitiveness of a country and the growth of the global economy (Wang et al., 2025, p. 241). The innovative capacity and long-term performance of firms is reflected by investment in research and development (R&D, Bloom et al., 2002). Legislators of individual countries, in recognising the importance of creating added value through innovation, strive to ensure that their legal systems keep up with dynamic technological, social and organizational changes. The process of the development of modern technologies and the continuous expansion of the scope of their impact on the functioning of the individual and the state makes the introduction of tools of new regulatory policy extremely important (Susskind, 2020). Therefore, the role of innovation in creating added value cannot be overestimated (Filser et al., 2018).

The desire to stimulate the development of entrepreneurs emerged in particular after the COVID-19 pandemic, and gave rise to legislative work aimed at supporting innovation and, therefore, strengthening the competitive position of Polish entrepreneurs in the international arena. One of the examples of such activities was the introduction in 2022 of tax reliefs supplementing the current system of preferences, such as robotization, innovative employees and prototypes. Along with their introduction, the legislator also amended the existing regulations – R&D relief and IP Box. The aim of the article was to verify the attitudes of Polish taxpayers towards the introduced legislative changes and to identify obstacles to their application. Hence the authors attempted to answer the research question of whether the introduced legislative changes encouraged Polish entrepreneurs to take advantage of the tax reliefs listed above.

The research intention was implemented using a survey and an analysis of the subject literature. The article comprises literature review, concept of innovation, fiscal tools supporting innovation in Poland and the results of pilot research.

2. Literature Review

According to the literature, innovation serves as a fundamental catalyst for enhancing corporate value as well as driving overall economic growth (Allen et al., 2019; Wu et al., 2023). There is no universally applicable definition of innovation (Poznańska, 2009, pp. 333–334), one of which says that it can be treated as an attribute of the enterprise and its ability to create and implement innovation (Ścigała, 2016, pp. 193–204). In a broad sense, this includes creative changes not only in technology, but also in the social system, in the economic structure, and even in nature, and in a narrow sense, it is defined as changes in manufacturing methods and products based on new or previously unused knowledge (Sopińska & Wachowiak, 2016, pp. 17–33).

The authors adopted the definition of innovation used in the European Union and the OECD presented in the latest version of the Oslo Manual from 2018. According to the definition, innovation is the

implementation by an entity of a new or improved product (good or service) or business process in business practice, workplace organization or in relations with the environment. A new or improved product is implemented when it is introduced to the market, and new business processes when their actual use in the company's operations begins. The latest version of the Oslo Manual presents a minimum requirement for innovation, which means that a product or business process must have one or more features that are significantly different from those contained in the products or business processes previously offered or used by the company (GUS, 2020). The definition of innovative activity adopted by the authors is also consistent with the definition of the Central Statistical Office, according to which, the term includes all development, financial and commercial activities undertaken by the enterprise, aimed at the creation of innovation for the enterprise. It also includes the R&D activities carried out by the company, regardless of its purpose.

Despite the numerous benefits resulting from conducting innovative activities, many companies exhibit hesitancy towards investing in innovative projects (Yue et al., 2023, p. 2). The factors inhibiting the development of enterprise innovation are the subject of numerous studies. Some empirical studies indicated that higher tax can be a major drawback to a firm's innovation (Samad et al., 2019, p. 494) – for example Mukherjee et al. (2017) found that taxation significantly discourages risk-taking and reduces innovator's incentives. Thus, the literature suggests that tax policy can play an important role in encouraging and discouraging innovation activities. The study by Crespi et al. (2016) showed that tax policy has been effective in increasing firms' innovation efforts such as private investment in research, development and innovation. In turn, the research on Norwegian firms by Cappelen et al. (2012) showed that projects which received tax credits encouraged more development of new products for the company.

Taking into account the above, many local and national governments regularly implement innovation-driven policies attempting to promote companies' R&D activities and to stimulate competitiveness by providing incentives such as tax reliefs and tax deductions (Brown et al., 2017; Carboni, 2017; Watkins et al., 2015). It was even demonstrated that tax incentives are the main policy tools and fiscal instruments adopted by governments around the world, which motivate firms to invest in R&D (Zee et al., 2002), however individual studies indicate different effects of their introduction. According to Chen and Breedlove (2020), a pretax deduction of R&D expenses does not have a significant effect on comprehensive innovation efficiency, whereas the recent study conducted by Wang et al. (2025) proved that tax incentives are significantly and positively related to enterprise innovation investment.

It is worth emphasising that some effects of a tax incentives on a company's behaviour can be unintended, and the conduct of state authorities may lead to the emergence of unforeseen barriers to their application. For example, Hewitt-Dundas (2006) indicated that the success of government initiatives to encourage firm innovation depends on the barriers to innovation that extend beyond those of finance such as regulatory pressures. Some studies highlighted the importance of understanding firms' behavioural responses for the evaluation and design of tax incentive programmes (Dai & Wang, 2024). For instance, the study by Wang et al. (2025, pp. 241–255) revealed that the intrinsic mechanism of tax incentives should stimulate company innovation investment from a psychological perspective and deepen the understanding of the process and mechanism of economic policies affecting enterprise behaviour.

As shown above, the literature examined the relation between tax incentives and company innovation, however no consistent conclusions were reached so far on the effects of tax incentives on innovation. While some scholars found that tax incentives create low rent-seeking risk and have a positive incentive effect on company innovation (Walter et al., 2022), others argued that tax incentives do not incentivise it (Czarnitzki et al., 2011). Thus, despite the prevalence of the policy tool, research on the mechanism for how tax incentives affect company innovation input behaviour at micro level remains insufficient (Wang et al., 2025, p. 242).

3. Fiscal Instruments Supporting Innovation in Poland

Government support for innovation activities is primarily reflected in the implementation of special loans, tax incentives, funding and similar policies (Li et al., 2018), and state interventions are primarily intended to reduce the effective cost of R&D, and thereby improve the efficiency of innovation activities (Kang & Park, 2012; Chen & Breedlove, 2020). In accordance with the literature (Lee, 2018), company innovation activities are sensitive to specific R&D-related taxation changes.

The effect of the tax instrument is to reduce tax burden (Zbroińska, 2021, p. 74), while the tax tools used to stimulate innovation include tax expenditure and reduced tax rates. Such instruments are considered as an indirect form of support – the state's participation in the costs of financing innovative activities is not achieved through direct payments, but through the waiver of part of the revenues from tax (Janiszewska & Janiszewski, 2020, p. 59). Tax instruments stimulating innovations are divided into two groups: front-end, applicable in the initial phase of the innovation process when expenses for the innovation, which qualify for relief, are incurred, and back-end which are applicable in the final phase in which income from sales is obtained (Janiszewska & Janiszewski, 2020, p. 60). The front-end tax incentives introduced or changed in Poland in the framework of “The Polish Deal” are presented in Table 1.

Table 1. Front-end tax incentives in Poland.

Tax incentive	Purpose	Tax deduction	Subject of deduction (examples)	Limitation of the deduction	Time limit for applying the tax relief
R&D relief	additional deductions from the tax base	100% to 200% of eligible costs	expenditures on remuneration for employees engaged in R&D activities, material costs used directly in such activities	income obtained in a given TY from revenues other than capital gains (CIT Act) or from non-agricultural business activities (PIT Act)	may be rolled over for 6 years
Robotisation relief	additional deductions from the tax base	50% of eligible investment costs	expenditures on purchase of brand new industrial robots, training	S/A	applicable only to expenditures from 2021–2025, may be rolled over for 6 years
Prototype relief	additional deductions from the tax base	30% of eligible costs	costs incurred for trial production (e.g. raw materials) and costs of introduction of new product to market (e.g. costs of tests, expertise)	10% of the income obtained in a given TY from a source of revenue other than capital gains (CIT) or from non-agricultural economic activity (PIT)	may be rolled over for 6 years
Relief for innovative employees	faster deduction of the unsettled R&D relief	PIT advance payments	PIT advance payments remitted monthly from income (revenue) of innovative employees*	n.a.	applies when starting from the month following the month in which annual CIT return was filed, until the end of this TY

* Employees directly engaged in the R&D works, devoting at least 50% of their working time to R&D activities.

Source: own elaboration based on CIT (Ustawa z dnia 15 lutego 1992 r...) and PIT Act (Ustawa z dnia 26 lipca 1991 r...).

An example of a back-end tool in the Polish tax system is IP Box relief, which can be applied by entrepreneurs who commercialise intellectual property rights (IP) obtained from their own research and development activities as well as from R&D services purchased from other entities, but patented by the taxpayer. This can bring tax benefits by significantly lowering the effective income tax rate

(up to 5%). The entrepreneur who wants to apply for the relief is required to conduct R&D activities directly related to the creation, development or improvement of a qualified intellectual property right (the CIT and PIT Acts precisely define the catalogue of these rights, e.g. protection rights for a utility model, patent, right for industrial design registration and a computer program).

The Polish literature examines the multiple obstacles to using tax incentives for innovation. The research conducted by Niewiadomski and Nogalski (2023, pp. 103–125) showed that the greatest barriers to the application of the tax reliefs are: the uncertainty in determining whether the subject of the business activity qualifies for the relief, the risk of a different interpretation of the regulations by the tax authorities, the complexity of regulations and administrative requirements as well as the lack of stability of the tax law. Similar results were obtained by Janiszewska and Janiszewski (2020), according to whom, barriers to using tax relief include: lack of sufficient knowledge about such possibilities and fear of conflict with the tax authority.

Regarding the factors affecting the implementation of R&D by entrepreneurs and the use of tax preferences, Piotrowska and Wanicki showed that the main factors identified included the appropriate organization of R&D in the company, establishing cooperation with research units and research institutes, cooperation with a tax advisor and knowledge of fiscal instruments supporting the development of R&D (Piotrowska & Wanicki, 2023).

Based on data presented in the report of the Polish Agency for Enterprise Development (PARP) on the condition of small and medium-sized enterprises in Poland (PARP, 2023a), industrial companies assess tax regulations as one of the factors that most hinder innovation in organizations or even make it impossible. According to the report, only 2% of the respondents believed that tax regulations support innovation, while 81.8% confirmed that they had no impact on it. Thus, they considered tax regulations as an obstacle rather than a support to innovation.

On the other hand, another PARP study from 2023 showed (PARP, 2023b) that exemptions, reliefs and other tax preferences are considered to be one of the most desired sources of financing innovative activities in the future. However, the respondents reported insufficient knowledge about such tax instruments. What is more, the report also listed factors affecting the opportunities for the development of company business activity, and according to the results obtained, for 42% of the respondents the legal regulations (including tax and environmental regulations) had a positive or fairly positive impact, while for 58% the perceived impact was rather negative or definitely negative.

Consequently, the justification for conducting the research resulted from the small number of empirical studies carried out on this issue among Polish entrepreneurs after 2022, such as that by Niewiadomski and Nogalski (Nogalski & Niewiadomski, 2023). However, the research sample included only Polish production companies operating in the agricultural machinery sector. The study conducted in 2022 by Piotrowska and Wanicki (Piotrowska & Wanicki, 2023) focused only on R&D relief and IP Box. Moreover, most of the research conducted in this area prior to 2022 (for example by Janiszewska and Janiszewski (2020), presented the attitudes of Polish taxpayers towards tax reliefs for innovation from 2020, the PARP study from 2018–2020 showing how Polish industrial enterprises evaluate tax regulations (PARP, 2023a)). Other interesting research in this area examine, among others, the voluntary disclosure of information on innovation, R&D, and strategic plans in the management commentary of companies listed on the Warsaw Stock Exchange (Białek-Jaworska et al., 2024), and verify how the IP box affects firms' effective tax rate, growth and innovation activity outcomes related to intellectual property rights (Białek-Jaworska et al., 2023).

Taking the above into account, the empirical studies on the attitudes of Polish enterprises towards tax reliefs for innovation after the legal changes in 2022 is fully justified and fills the research gap in this area.

4. Attitudes of Polish Enterprises towards Tax Reliefs for Innovation – a Pilot Study

4.1. Characteristics of the Research Sample

In the pilot research discussed in this paper, a questionnaire designed by the authors served as the tool to acquire knowledge about taxpayer attitudes to the legal amendments outlined above. Hence, the data were collected through a survey (CAWI), which was considered the most advisable method from the study's objective point of view¹. The aim of the pilot study² was also to determine the barriers limiting the scale of the use of the tax reliefs in question.

The authors used the 5-point Likert scale. First, the respondents were asked to answer the questions concerning their innovation activities and other conditions for applying individual tax reliefs, and were also asked to indicate what tax incentives they benefited from and which they planned to use in the future. In the next step, the respondents answered questions concerning their opinions about the discussed tax reliefs as well as the barriers in their application.

The survey questionnaires in electronic form were sent to 150 entrepreneurs, and a purposeful selection of the research sample was made. They were sent to the main company addresses twice – in January and March 2024. The number of correctly completed and returned questionnaires was 33, therefore the study cannot be considered representative. The sample included companies representing various industries, including professional, scientific and technical activities (24.2%), other service activities (21.2%), industrial processing (15.2%), trade (9.1%), real estate (6%), automation and robotics (6%), construction (3%), IT (3%), fuels and energy (3%) transport and storage (3%) health care (3%), and production (3%). Nearly 93% were companies from the SME sector, the remaining 7% were large enterprises. Most of the respondents were business owners (61%), the remainder being senior executives (24%), middle management staff (9%) and other managers (6%). The respondents were located in various voivodeships as shown in Figure 1.

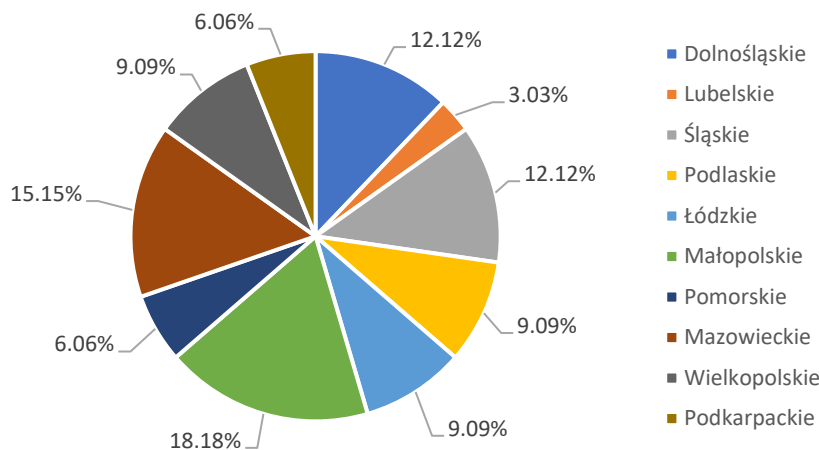


Fig. 1. The locations of respondents ($n = 33$).

Source: authors' own study.

According to the results, 70% of the respondents conducted innovative activities, among which they most often indicated: R&D works carried out in the company (30.4%), other preparations for the introduction of new or significantly improved products or processes (30.4%), activities related to the

¹ Survey is considered an appropriate tool for measuring attitudes and views in a large population (Babbie, 2008, p. 276).

² The pilot study was conducted in the first quarter of 2024. It was the starting point for in-depth research and will be expanded in the first quarter of 2025.

design, improvement and change of the form, appearance or usability of new or significantly improved products (26.1%), and the purchase of machinery and technical equipment for the purposes of manufacturing new or significantly improved products (8.7%).

4.2. Application of Tax Reliefs in the Research Sample

Despite the fact that the vast majority of the respondents were involved in R&D activities, only 21.2% used the R&D relief, and only 9.1% the relief for innovative employees. The IP Box relief, robotisation relief and prototype relief were the least popular. The results indicated the relatively low interest in individual tax reliefs, despite the fact that many taxpayers could take advantage of them. For example, only 3% of the respondents took advantage of the robotisation relief, whilst 24.2% were actually entitled to it. Despite the fact that 45.5% of the respondents were entitled to obtain the prototype relief, none took advantage of it³.

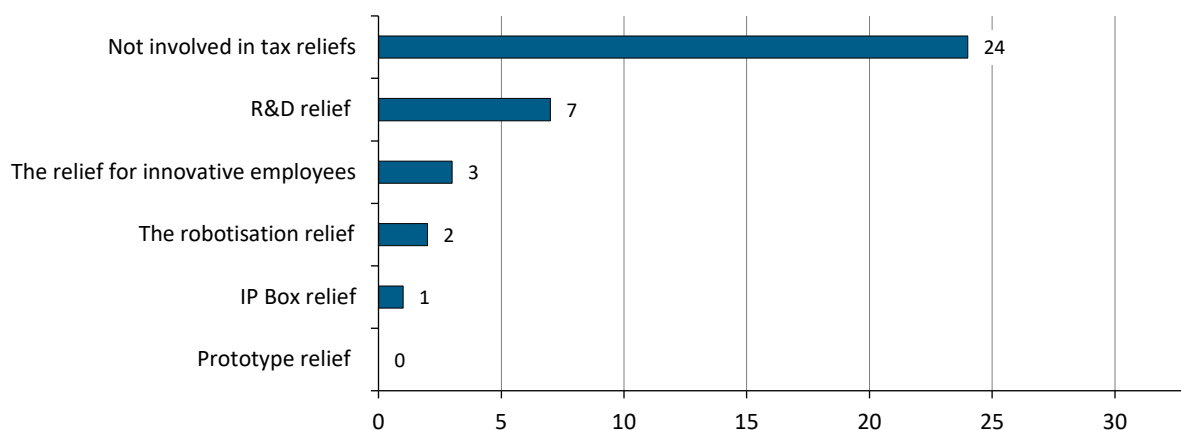


Fig. 2. The use of tax reliefs in the research sample ($n = 33$).

Source: authors' own study.

The results also demonstrated scarce interest in taking advantage of individual reliefs in the future as nearly 40% admitted that they do not plan to take advantage of any of the above-mentioned reliefs in the future. Consequently, a significant number of the respondents were not interested in implementing selected reliefs at all, and those taking it into account delayed their application.

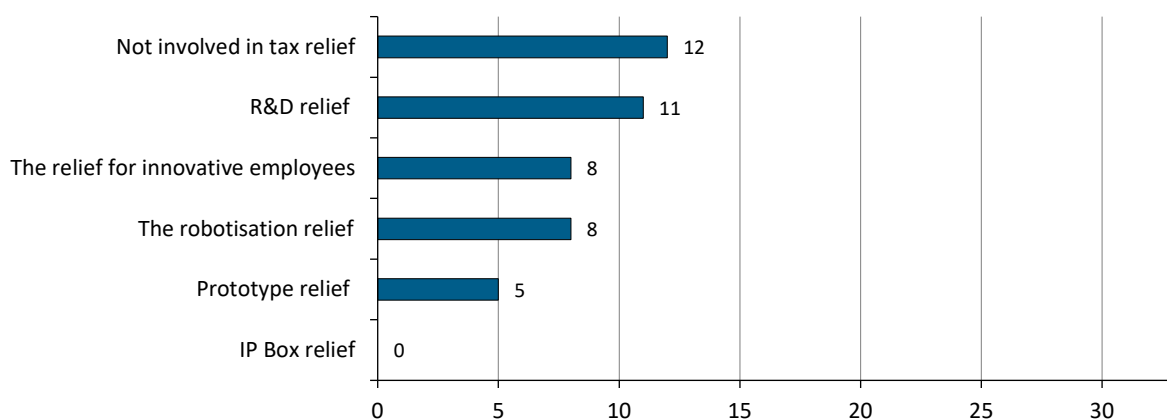


Fig. 3. The future use of tax reliefs ($n = 33$).

Source: authors' own study.

³ According to the results obtained, 24.2% of the respondents purchased brand new industrial robots in recent years, while 45.5% incurred expenses for trial production of a new product and its introduction to the market.

4.3. The Barriers

In the next step, an attempt was made to identify barriers to the use of the mentioned tax reliefs in the examined sample. On the one hand, 71% of the respondents believed that tax relief regulations in Poland were not precise enough, other barriers being: the lack of transparency in the regulations (68% of the respondents), its variability over time (68%), conditions too difficult to meet (nearly 50%), and the fear of questioning the amount of tax deduction by the tax authority (84%). On the other hand, more than half of the respondents (55%) were convinced that the tax reliefs contributed to the development of the company's innovative activity. However, their application was difficult in practice (64.5%). The above indicates that the idea behind such fiscal tools was assessed positively by entrepreneurs, whereas taxpayers were unwilling to take the tax risk.

Despite numerous efforts to encourage taxpayers to conduct R&D activities in Poland, only 9.7% of the respondents believed that the Polish legislator creates increasingly friendly conditions for conducting R&D activities for entrepreneurs (even though 42% disagreed with this statement, while 48.3% did not have an opinion in this regard). Moreover, 32.3% of the respondents thought that the introduced reliefs were not attractive to entrepreneurs in practice, 16.1% disagreed with this statement, whilst 51.6% had no opinion on this subject. The results may be related to the lack of sufficient knowledge about the regulations among the respondents.

In conclusion, the idea behind the discussed tax reliefs was positively received by the respondents, however the conditions created for entrepreneurs in conducting R&D activities and tax reliefs for innovation in Poland were perceived rather negatively.

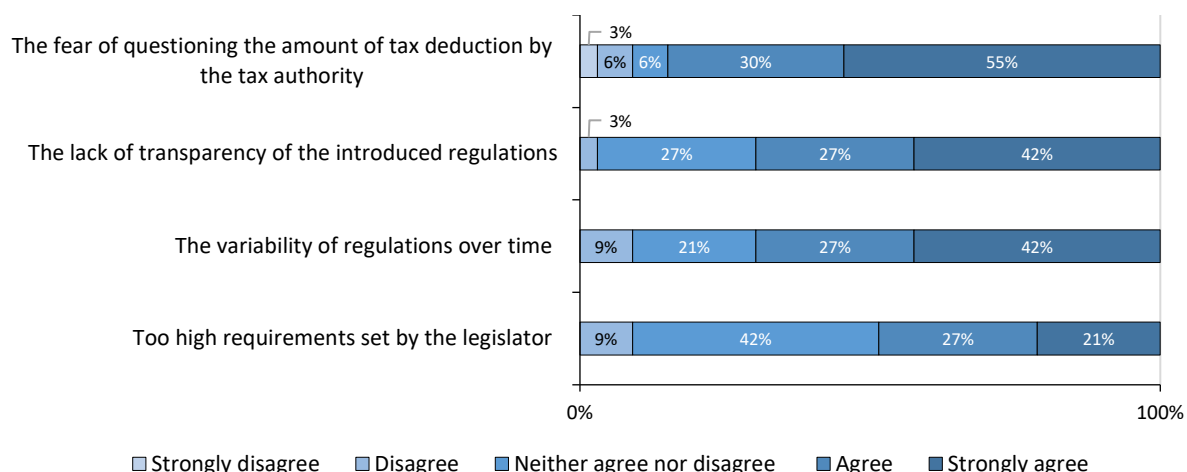


Fig. 4. The respondents' opinions on the barriers to the implementation of tax reliefs ($n = 33$).

Source: authors' own study.

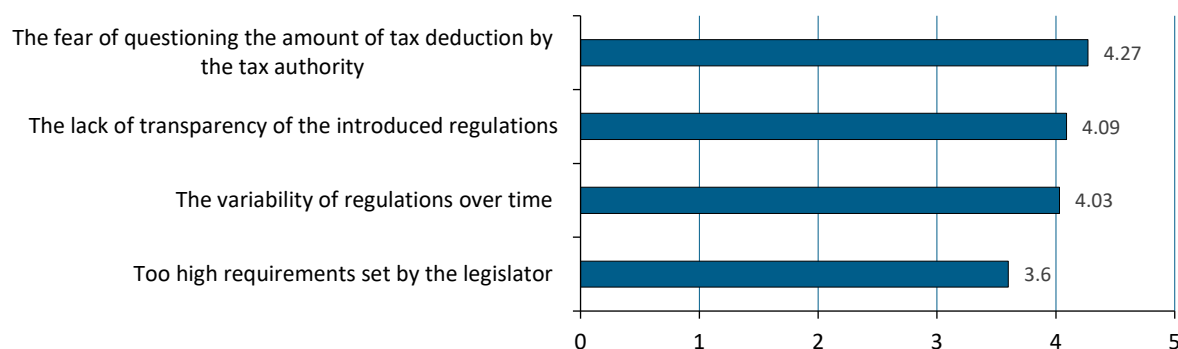


Fig. 5. The ranking of the barriers to the implementation of tax reliefs (arithmetic mean results, $n = 33$).

Source: authors' own study.

The ranking of the barriers is presented in Figure 5. The most important obstacle was the fear of questioning the amount of tax deduction by the tax authorities. Interestingly, the too high requirements set by the legislator were perceived as the least important.

5. Results

The obtained results indicate that tax reliefs for innovation were positively received by the respondents, however the barriers associated with them discourage their application in practice. Similar conclusions were formulated by Niewiadomski and Nogalski (2023, pp. 103–125), who revealed that the greatest barriers to the use of the tax reliefs was the uncertainty in determining whether the subject of the business activity qualified for the relief (36.2% of the respondents) and the risk of a different interpretation of the regulations by the tax authorities (29.8%). They also pointed to complicated regulations and administrative requirements (12.8%) and the lack of stability of the tax law (4.3%). Similar conclusions were reached by Janiszewska and Janiszewski (2020, p. 66) – 30% of the respondents stated that one of the barriers to the use of tax relief for innovations was the lack of transparency of regulations, whilst 40% indicated the fear of questioning the deduction by the tax authority. A significant number of the answers also pointed to the variability of the regulations over time and the too high requirements set by the legislator. On the other hand, nearly 40% of the respondents believed that the tax incentives contribute to the development of the company's innovative activity.

The above shows that the introduced regulations are not accessible to taxpayers and amended too often, which significantly hinders their implementation, which is also associated with tax risk and significantly reduces their attractiveness.

To sum up, the introduction of tax reliefs was generally assessed as a positive phenomenon, but the shape of the current regulations does not encourage entrepreneurs to apply them in practice, and the regulations directly affecting entrepreneurs are treated more as an obstacle than support in this area. The above leads to the conclusion that the introduction of tax reliefs is the most desirable direction, but the regulations introduced so far have significant potential for improvement in terms of the degree of their precision, transparency and requirements related to their application. Consequently, the legislative changes implemented in 2022 have not encouraged the respondents to take advantage of the tax reliefs indicated above.

6. Conclusions

Companies operating in Poland generate nearly three-quarters of Poland's GDP (PARP, 2023a, p. 19), hence their development is crucial to the growth of innovation and, consequently, the competitiveness of the Polish economy. Therefore it is in the general interest to implement tools which will support innovation and do not constitute further sources of risk for business activity.

Although taxes, along with economic policy, are considered to be the main factors in the development of innovation (Rackowski et al., 2020 p. 274), legal regulations are perceived by Polish entrepreneurs as barriers, not as drivers of positive change. A factor discouraging entrepreneurs from implementing individual reliefs is the existence of uncertainty and the fear of disputes with tax authorities. Thus, it is necessary to simplify the regulations in question and to reduce the tax risk associated with their application.

However, the presented results of empirical research indicate that the strength of tax incentives has its limits. On the one hand, the entrepreneurs from the surveyed sample assess the introduced fiscal incentives as a positive phenomenon, while on the other, this does not translate into the intensification of their innovative activities. More, encouraging businesses to continuously invest their savings funds for new innovative existing projects seems to be difficult due to the variability of regulations and the approach of the tax authorities.

Nevertheless, it is worth noting that the system of tax reliefs should not only be transparent, but also stable over time. Only such a system makes it possible to correctly determine the tax burden and entails a lower tax risk for entrepreneurs. However, the tax relief system in Poland, taking into account the amendments from 2022, has been extremely complex and volatile, and the introduction of new tax reliefs and changes to the existing ones did not encourage the companies in question to their implementation. Entrepreneurs have concerns about possible future changes in the tax laws which may prevent them from continuing to benefit from the reliefs or reduce their profitability. This may inhibit the development of innovative activity, which can support the company's competitiveness only when it becomes a continuous process, hence the introduction of transparent and stable regulations is highly desirable. The study is the basis for further research on a larger sample at national level. The next step is to develop recommendations corresponding to the needs of entrepreneurs, eliminating the reasons for failure, and reducing the barriers of using tax incentives for innovation in the future.

References

- Al Fozai, T. M. (2023). Behavior, Religion, and Socio-economic Development: A Synthesized Theoretical Framework. *Humanities and Social Sciences Communications*, 10, 1–15.
- Allen, P., Robinson, M., Butans, E., & Varga, L. (2019). Innovations for Sustainable Lifestyles: An Agent-Based Model Approach. *Sustainability Science*, 14(2), 341–354.
- Babbie, E. (2008). *Podstawy badań społecznych*. PWN.
- Białek-Jaworska, A., Teterycz, A., Sichel, R., & Woźniak, M. (2023). IP Box Effects in the Gaming Industry. *Central European Management Journal*, 31(3), 291–325.
- Białek-Jaworska, A., Budlewska, R., & Hałatek, E. (2024). R&D Tax Allowance and Voluntary Information Disclosures. *Zeszyty Teoretyczne Rachunkowości*, 48(2), 9–36.
- Bloom, N., Griffith, R., & Van Reenen, J. (2002). Do R&D Tax Credits Work? Evidence from a Panel of Countries 1979–1997. *Journal of Public Economics*, 85(1), 1–31.
- Brown, J. R., Martinsson, G., & Petersen, B. C. (2017). What Promotes R&D? Comparative Evidence from around the World. *Research Policy*, 46, 447–462.
- Cappelen, A., Raknerud, A., & Rybalka, M. (2012). The Effects of R&D Tax Credits on Patenting and Innovations. *Research Policy*, 41(2), 334–345.
- Carboni, O. A. (2017). The Effect of Public Support on Investment and R&D: An Empirical Evaluation on European Manufacturing Firms. *Technological Forecasting and Social Change*, 117, 282–295.
- Chen, G., & Breedlove, J. (2020). The Effect of Innovation-Driven Policy on Innovation Efficiency: Based on the Listed Sports Firms on Chinese New Third Board. *International Journal of Sports Marketing and Sponsorship*, 21(4), 735–755.
- Crespi, G., Giuliodori, D., Giuliodori, R., & Rodriguez, A. (2016). The Effectiveness of Tax Incentives for R&D in Developing Countries: The Case of Argentina. *Research Policy*, 45(10), 2023–2035.
- Czarnitzki, D., Hanel, P., & Rosa, J. M. (2011). Evaluating the Impact of R&D Tax Credits on Innovation: A Microeconomic Study on Canadian Firms. *Research Policy*, 40(2), 217–29.
- Dai, X., & Wang, M. (2024). Unintended Effects of Tax Incentives on Firms' Strategic Patenting. *Journal of Economic Behavior & Organization*, 219(2), 1–24.
- Filser, M., De Massis, A., Gast, J., Kraus, S., & Niemand, T. (2018). Tracing the Roots of Innovativeness in Family SMEs: The Effect of Family Functionality and Socioemotional Wealth. *Journal of Product Innovation Management*, 35(4), 609–628.
- GUS. (2020). *Podręcznik Oslo 2018, Zalecenia dotyczące pozyskiwania, prezentowania i wykorzystywania danych z zakresu innowacji* (4th ed.). GUS. <https://stat.gov.pl/obszary-tematyczne/nauka-i-technika-spolesnstwo-informacyjne/nauka-i-technika/podrecznik-oslo-2018,18,1.html>
- Hewitt-Dundas, N. (2006). Resource and Capability Constraints to Innovation in Small and Large Plants. *Small Business Economics*, 26, 257–277.
- Janiszewska, M., & Janiszewski, J. M. (2020). Wykorzystanie regulacji podatkowych w działalności innowacyjnej polskich przedsiębiorców. *Studia BAS*, 1(61), 51–73.
- Janiszewska, M., & Janiszewski, J. M. (2024). Ulgi podatkowe jako narzędzie wspierania konkurencyjności polskich przedsiębiorstw. *Studia BAS*, 1(77), 29–52.
- Kang, K. N., & Park, H. (2012). Influence of Government R&D Support and Inter-Firm Collaborations on Innovation in Korean Biotechnology SMEs. *Technovation*, 32(1), 68–78.
- Lee, D. (2018). Impact of the Excise Tax on Firm R&D and Performance in the Medical Device Industry: Evidence from the Affordable Care Act. *Research Policy*, 47(5), 854–871.

- Li, H., Zhang, J., Wang, C., Wang, Y., & Coffey, V. (2018). An Evaluation of the Impact of Environmental Regulation on the Efficiency of Technology Innovation Using the Combined DEA Model: A Case Study of Xi'an, China. *Sustainable Cities and Society*, 42, 355–369.
- Mukherjee, A., Singh, M., & Žaldokas, A. (2017). Do Corporate Taxes Hinder Innovation? *Journal of Financial Economics*, 124(1), 195–221.
- Niewiadomski, P., & Nogalski, B. (2023). Ulga podatkowa jako forma wsparcia procesów zarządzania i rozwoju innowacyjnych przedsiębiorstw – struktura i zakres jej wykorzystania wśród producentów części i podzespołów technicznych środków transportu rolniczego. *Zeszyty Naukowe Politechniki Poznańskiej. Organizacja i Zarządzanie*, 87, 103–125.
- PARP. (2023a). *Raport o stanie sektora małych i średnich przedsiębiorstw w Polsce*. PARP. https://www.parp.gov.pl/storage/publications/pdf/ROSS_2023_scalony_ost_popr.pdf
- PARP. (2023b). *Monitoring innowacyjności polskich przedsiębiorstw. Wskaźnik dojrzałości innowacyjnej – 2023. Raport końcowy z badań*. PARP. <https://www.parp.gov.pl/component/publications/publication/monitoring-innowacyjnosci-polskich-przedsiębiorstw-wskaznik-dojrzalosci-innowacyjnej---2023>
- Piotrowska, K., & Wanicki, P. (2023). Factors Affecting the Use of Tax Preferences for Research and Development in Poland. *Optimum. Economic Studies*, 4(114), 133–152.
- Poznańska, K. (2009). Innowacyjność przedsiębiorstw. In I. Lichniak (Ed.), *Nauka o przedsiębiorstwie. Wybrane zagadnienia*. (pp. 333–334). Wydawnictwo SGH.
- Raczkowski, K., Schneider, F., & Węgrzyn, J. (2020). *Ekonomia systemu podatkowego*. PWN.
- Samad, K. A., Rahman, N. H. A., & Roseli, N. H. M. (2019). Tax Perceived as a Barrier to Innovation. *International Journal of Recent Technology and Engineering*, 8(2S), 493–497.
- Sopińska, A., & Wachowiak, P. (2016). Innovativeness of Enterprises Operating in Poland. *Przegląd Organizacji*, 5, 17–23.
- Susskind, D. (2020). *A World Without Work: Technology, Automation, and How We Should Respond*. Metropolitan Books.
- Ścigała, M. (2016). Innowacyjność jako cecha organizacji – systematyzacja i konceptualizacja. *Zeszyty Naukowe. Organizacja i Zarządzanie*, 96, 193–204.
- Ustawa z dnia 26 lipca 1991 r. o podatku dochodowym od osób fizycznych (Dz.U.2024.863).
- Ustawa z dnia 15 lutego 1992 r. o podatku dochodowym od osób prawnych (Dz.U.2024.854).
- Walter, C. E., Au-Yong-Oliveira, M., Veloso, C. M., & Polónia, D. F. (2022). R&D Tax Incentives and Innovation: Unveiling the Mechanisms behind Innovation Capacity. *Journal of Advances in Management Research*, 19(3), 367–388.
- Wang H., Chenb X., Chenb J., Xu Ch. (2025), Tax Incentives, Confidence, and Enterprise Innovation in Chinese Listed Companies, *Emerging Markets Finance and Trade*, 61(1), 241–255.
- Watkins A., Papaioannou T., Mugwagwa J., Kale D. (2015). National Innovation Systems and the Intermediary Role of Industry Associations in Building Institutional Capacities for Innovation in Developing Countries: A Critical Review of the Literature, *Research Policy*, 44, 1407–1418
- Wu, Y. J., Goh, M., & Mai, Y. (2023). Social Innovation and Higher Education: Evolution and Future Promise. *Humanities and Social Sciences Communications*, 10(283), 1–14.
- Yue, Z., Yang, G., & Haisen, W. (2023). How Do Tax Reductions Motivate Technological Innovation? *Humanities and Social Sciences Communications*, 10(1), 1–18.
- Zbroińska, B. A. (2021). Instrumenty podatkowe wspierające innowacje i nowe inwestycje polskich przedsiębiorstw. *Optimum. Economic Studies*, 2(104), 71–81.
- Zee, H. H., Stotsky, J.G., & Ley, E. (2002). Tax Incentives for Business Investment: A Primer for Policy Makers in Developing Counties. *World Development*, 30(9), 1497–516.

Ulgi podatkowe na innowacje po Polskim Ładzie – atrakcyjne rozwiązanie dla polskich przedsiębiorców? Badania pilotażowe

Streszczenie

Cel: W ramach Polskiego Ładu pierwszego stycznia 2022 roku wprowadzono szereg ulg podatkowych, takich jak ulga na robotyzację, ulga na innowacyjnych pracowników oraz ulga na prototyp, które uzupełniły istniejący dotychczas system ulg podatkowych wspierających innowacje, oraz znowelizowano przepisy dotyczące ulg już istniejących (ulga B+R oraz IP Box). Celem artykułu jest weryfikacja postaw polskich przedsiębiorców wobec wskazanych powyżej zmian prawnych w obszarze preferencji podatkowych oraz identyfikacja barier w ich stosowaniu.

Metodyka: Zamierzenie badawcze zrealizowano, wykorzystując metodę sondażową oraz analizę literatury przedmiotu. Respondenci zostali poproszeni o odpowiedzi na pytania dotyczące prowadzonej przez nich działalności innowacyjnej, ulg obecnie przez nich stosowanych oraz tych, z których planują skorzystać w przyszłości, jak również o wyrażenie opinii na temat ulg oraz dostrzeganych barier w ich stosowaniu. W ankiecie zastosowano 5-stopniową skalę Likerta.

Wyniki: Otrzymane wyniki wskazują, że wprowadzenie ulg podatkowych na działalność innowacyjną jest postrzegane przez respondentów jako zjawisko pozytywne, niemniej kształt obecnych przepisów nie zachęca do ich zastosowania w praktyce. W konsekwencji, opisywane zmiany legislacyjne wprowadzone w 2022 r. nie zachęciły zdecydowanej większości respondentów do zastosowania omawianych ulg.

Implikacje i rekomendacje: Z jednej strony wprowadzone przepisy mają istotny potencjał do poprawy w zakresie stopnia ich precyzji, przejrzystości oraz wymogów związanych z ich implementacją. Z drugiej strony częste zmiany przepisów hamują rozwój działalności innowacyjnej. Stąd nowe przepisy powinny być nie tylko przejrzyste i precyzyjne, lecz także stabilne i zaprojektowane na długotrwałe funkcjonowanie.

Oryginalność/wartość: Badanie empiryczne nad postawami polskich przedsiębiorców wobec ulg podatkowych po zmianach legislacyjnych wprowadzonych od 2022 r. wypełnia lukę badawczą w tym zakresie.

Słowa kluczowe: innowacje, ulgi podatkowe, polscy przedsiębiorcy, Polski Ład
