MEMBERSHIP FEES

NUMBER EMPLOYEES*	ANNUAL CONTRIBUTION (in PLN)	SINGLE REGISTRATION FEE (in PLN)
Sole proprietorship (with no employees) /company sole proprietorship (not employing employees)	**600,00**	300,00
2-5	**960,00**	350,00
6-20	**1 560,00**	400,00
21-49	**3 600,00**	500,00
50-100	**5 160,00**	700,00
101-199	**6 240,00**	1 000,00
200-249	**7 440,00**	1 300,00
250-500	**8 800,00**	1 600,00
501-1000	**10 200,00**	1 900,00
>1001	**11 640,00**	2 200,00

** By employees we mean all persons providing work or services to the entrepreneur regardless of the type of contract (employment contract, nomination, election, appointment, civil law contract, self-employment B2B, etc.).*

The amount of dues and entry fee is determined by the resolution of the Chamber Council dated 24 April 2024.

According to §38 of the Statutes of the Chamber, the fee is paid by March 10th for a given year in advance. In case of accession of a new Member during the calendar year, the contribution should be paid along with the registration fee at the time of submission of the questionnaire and membership declaration. In case of joining the Chamber in the second half of the calendar year, the contribution due for a given year is a half of the annual contribution.

We would also like to inform you that entrepreneurs associated in economic self-government organizations may include membership fees in tax deductible costs up to the amount not exceeding in a tax year the amount corresponding to 0.25% of the amount of salaries paid in the previous tax year, constituting the basis for calculation of social insurance contributions (in the case of entrepreneurs paying personal income tax, if the entrepreneur did not pay these salaries, the amount of fees included in tax deductible costs in a tax year may not exceed the amount of PLN 250).

The legal basis is:

1. Personal Income Tax Act of 1991 (art. 23 sec. 1 item 30 letter b as amended) - for members conducting business activity as sole proprietors, in the form of partnerships and in the form of civil partnerships.
2. 1992 Corporate Income Tax Act (Art. 16, Sec. 1, Item 37c as amended) - for members having legal personality.

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