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Rozliczenia dotacji z ZUS na poprawę BHP, a kwestie podatkowe. Obowiązki służby księgowości i kadr

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Jakie są zasady opodatkowania środków trwałych zakupionych z dofinansowania z ZUS na poprawę BHP?

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Czy dotacja z ZUS na zakup środków trwałych podlega opodatkowaniu?

To pytanie często zadają sobie zarówno przedsiębiorcy, jak i księgowi beneficjentów programów ZUS na poprawę warunków BHP. W artykule wyjaśniamy, jak wpływa ona na podatek dochodowy, amortyzację zakupionego sprzętu oraz podatek VAT.

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Dotacja z ZUS na zakup środka trwałego a podatek dochodowy, czyli jak księgowa ma rozliczyć dotację z ZUS?

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Podatek dochodowy od osób fizycznych (PIT)

Zgodnie z art. 14 ust. 2 pkt 2 ustawy o PIT, dotacje, subwencje, dopłaty i inne nieodpłatne świadczenia związane z otrzymaniem, zakupem albo wytworzeniem we własnym zakresie m.in. środków trwałych, od których dokonuje się odpisów amortyzacyjnych, **nie stanowią przychodu dla celów podatkowych**.

Oznacza to, że środki pieniężne z ZUS otrzymane na rachunek bankowy tytułem dotacji na zakup środka trwałego (np. maszyny) **nie stanowią przychodu podatkowego**. W konsekwencji, na podstawie art. 23 ust. 1 pkt 45 ustawy o PIT, **nie uważa się za koszty uzyskania przychodów odpisów amortyzacyjnych od tej części wartości środka trwałego, która została sfinansowana dotacją**.

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Podatek dochodowy od osób prawnych (CIT)

Analogiczne zasady obowiązują w przypadku podatników CIT. Dotacje otrzymane na zakup środków trwałych nie są przychodem podatkowym. Jednak odpisy amortyzacyjne od tej części wartości środka trwałego, która została sfinansowana dotacją, nie stanowią kosztu uzyskania przychodów.

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Amortyzacja środków trwałych zakupionych z dotacji ZUS

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Amortyzacja środków trwałych, które zostały sfinansowane dotacją ZUS, dokonywana jest **proporcjonalnie do wkładu ZUS i beneficjenta w zakup danego środka trwałego**. Oznacza to, że:

- Jeżeli dotacja z ZUS pokrywa 80% wartości środka trwałego, odpisy amortyzacyjne mogą być dokonywane wyłącznie od pozostałych 20% sfinansowanych przez beneficjenta.
- Jeśli wkład własny beneficjenta wynosi więcej niż 20%, proporcje zmieniają się odpowiednio do wielkości finansowania.

Te same zasady obowiązują w przypadku amortyzacji jednorazowej. Dotacja obniża wartość początkową środka trwałego, która stanowi podstawę dokonywania odpisów amortyzacyjnych.

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Podatek VAT w projektach dofinansowanych przez ZUS

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Jeśli beneficjent dotacji jest płatnikiem podatku VAT, może odliczyć VAT naliczony od zakupów sfinansowanych w ramach projektu ZUS. Dotacja ZUS, choć przyznawana w wysokości brutto, **nie wpływa na prawo do odliczenia VAT**. Dzięki temu beneficjent może odzyskać pełną kwotę VAT, co dodatkowo obniża rzeczywisty koszt projektu.

Przykład:

- Jeżeli dotacja wynosi 80% wartości brutto projektu, a beneficjent odlicza VAT, jego wkład własny może wynieść mniej niż 2% wartości projektu netto.
- W przypadku podmiotów, które nie są płatnikami VAT, podatek VAT od zakupów powiększa wartość początkową środka trwałego, od której dokonywane są odpisy amortyzacyjne.

Dofinansowanie ZUS nie generuje obowiązku podatkowego w VAT. Jednak w przypadku braku prawa do odliczenia VAT naliczonego, beneficjent musi uwzględnić VAT w wartości początkowej środka trwałego.

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wno przy
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```

Podsumowanie kwestii podatkowych

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```

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1. **Podatek dochodowy:** Dotacja z ZUS na zakup środka trwałego nie jest opodatkowana PIT ani CIT.
2. **Amortyzacja:** Odpisy amortyzacyjne są dokonywane proporcjonalnie do wkładu ZUS i beneficjenta.
3. **Podatek VAT:** Beneficjenci będący płatnikami VAT mogą odliczyć podatek naliczony. W przeciwnym razie VAT zwiększa wartość początkową środka trwałego.

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```

Obowiązki służb księgowych i kadr

W trakcie kontroli z realizacji projektu przedstawiciel ZUS będzie obligatoryjnie kontrolował nie tylko fizycznie wykonane instalacje czy zakupiony sprzęt. Zweryfikuje również wykaz środków trwałych, sprawdzając, czy sprzęt został ujęty w wykazie. Na szczęście na tym poziomie pozostanie, nie kontrolując sposobu rozliczenia dotacji pod kątem podatku dochodowego czy VAT.

Z punktu widzenia księgowości kontroler zażąda wyciągu z wyodrębnionego rachunku bankowego przypisanego do obsługi projektu, potwierdzenia przelewów oraz opisanych zgodnie z umową faktur, protokołów, instrukcji, deklaracji zgodności, poświadczeń daty produkcji sprzętu, a także kosztorysów powykonawczych.

Warto wiedzieć, że pod kątem kadrowym będzie kontrolował dokumenty pracownicze, szczególnie osób objętych projektem, w tym szczegółowo dokumentację BHP. Tutaj trzeba wspomnieć o kwestii pozyskania uprawnień, np. UDT, przez pracowników objętych projektem, którzy powinni posiadać odpowiednie uprawnienia do obsługi zakupionego z dotacji ZUS sprzętu, np. wózków widłowych elektrycznych.

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bankowy. Na każde wezwanie ZUS wnioskodawca ma obowiązek przedłożenia
zaświadczenia, potwierdzającego w szczególności, że wyodrębniony rachunek nadal
funkcjonuje, wraz z informacją o wysokości środków i braku zajęć egzekucyjnych na
tym rachunku.
Zupełnie odrębną, niełatwą kwestią jest księgowo-podatkowy aspekt rozliczenia
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```

Przed przystąpieniem do realizacji projektu warto sprawdzić wszystkie wymagania ZUS, jakie będą następnie kontrolowane, a są zależne od działań służb księgowych beneficjenta i ich współpracy z pozostałymi działami organizacji. Prawidłowe przygotowanie się do realizacji projektu, wdrożenie odpowiednich zasad i procedur dotyczących chociażby zbierania dokumentów, dokonywania płatności jest kluczowe dla sprawnego przygotowania poprawnego sprawozdania do ZUS z realizacji projektu na poprawę BHP, zgodnego z wymogami dokumentacji konkursowej.

Jednocześnie niezwykle ułatwia to potem odbiór projektu, o czym pisaliśmy wyżej, a następnie uzyskanie końcowego zatwierdzenia projektu i przekazania drugiej transzy dotacji.

Wszystkim beneficjentom oczekującym na rozpoczęcie realizacji projektu, będącym w trakcie jego realizacji lub rozliczającym projekt życzymy powodzenia i oczywiście zapraszamy do współpracy, jeżeli potrzebujesz wsparcia na którymkolwiek z etapów projektu.

```
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```

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```

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Artykuł ma jedynie charakter poglądowy i nie stanowi porady prawnej czy
podatkowej. Dlatego warto skonsultować się z doradcą podatkowym w celu
prawidłowego rozliczenia otrzymanej dotacji, uwzględniając specyfikę działalności
oraz cel, na jaki środki zostały przeznaczone."
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row_border_radius="none" row_border_radius_applies="bg" overflow="visible"
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shape_divider_position="bottom" bg_image_animation="none"
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column_element_spacing="default" centered_text="true"
desktop_text_alignment="default" tablet_text_alignment="default"
phone_text_alignment="default" background_color_opacity="1"
background_hover_color_opacity="1" column_backdrop_filter="none"
column_shadow="none" column_border_radius="none" column_link_target="_self"
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```

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font_size_desktop="28px" text_direction="default"]
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Zaufaj specjalistom i rozlicz swój projekt bez stresu – skontaktuj się z OpenZUS.pl i
zacznij działać już dziś!

```
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[ZADZWOŃ](#) lub wypełnij [FORMULARZ KONTAKTOWY](#)

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Obserwuj nas również

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w]

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