

## Tax Management on the Example of Polish Companies

**Olga Mikolajczyk**

Warsaw School of Economics, Warsaw, Poland

### **Abstract:**

Until 20/30 years ago, tax management was associated with tax avoidance. Indeed, entrepreneurs treated tax as a cost to be minimised to the lowest possible amount. The aim of this article is to identify areas of tax management in Polish enterprises. The authors will indicate which elements of tax management are important in enterprise management. The methodology included an analysis of the literature on the subject and legal acts. The article presents the results of the analysis of tax management areas in the largest companies listed on the Warsaw Stock Exchange. According to the authors, the implementation of a coherent, holistic tax management system would bring many benefits in terms of minimising tax risks, tax costs and also fulfilling tax obligations.