

Commuters from neighbouring EU countries

Information on specific rules for commuters from all neighbouring EU countries (where a country borders several Member States)

 29.07.2022

Taxation of income in Poland

You will pay a tax on income from employment in Poland if:

- you are a Polish tax resident,
- you are a non-resident and work in Poland for a Polish employer,
- you are a non-resident and work in Poland for a foreign employer who has a permanent establishment or a fixed place of business in Poland and bears the costs of your remuneration,
- you are a non-resident and work in Poland for a foreign employer who does not have a permanent establishment or a fixed place of business in Poland and you have spent more than 183 days in total in Poland.

Please note: If you work in Poland and reside in another country, check where you should pay taxes. To that end, read the double taxation agreement concluded between Poland and the country where you reside.

This will allow you to avoid double taxation (in two different countries).

Work in Poland for a Polish employer

If you reside in another country but work in Poland for a Polish employer, then you declare your income for tax purposes in Poland. As a withholding agent, your employer withholds income tax and pays the amounts withheld to the revenue office every month. After the end of the fiscal year, the withholding agent submits information on revenues from other sources and on income and income tax withheld (PIT-11) to the revenue office. The employer is required to send such information to you as well.

The PIT-11 form contains the information you will need to correctly declare your income to the revenue office for tax purposes. On its basis, you will fill in a tax return for income earned during the fiscal year.

Work in Poland for a foreign employer who has a permanent establishment or a fixed place of business in Poland

If you reside in another country but work in Poland for a foreign employer who has a permanent establishment or a fixed place of business in Poland, then you declare your income for tax purposes in Poland. As a withholding agent your employer withholds income tax and pays the amounts withheld to the revenue office every month. After the end of the fiscal year, the withholding agent submits information on revenues from other sources and on income and income tax withheld (PIT-11) to the revenue office. The employer is required to send such information to you as well.

The PIT-11 form contains the information you will need to correctly declare your income to the revenue office for tax purposes. On its basis, you will fill in a tax return for income earned during the fiscal year.

Work in Poland for a foreign employer who does not have a permanent establishment or a fixed place of business in Poland

If you reside in another country but work in Poland for a foreign employer who does not have a permanent establishment or a fixed place of business in Poland and you have spent more than 183 days in Poland in total*, then you declare your income for tax purposes in Poland. In such a case, you are required to pay the income tax to the revenue office by yourself.

Please note: You pay the first amount of tax when your stay in Poland exceeds 183 days.

When determining the amount of tax, you take into account the income earned since the beginning of the fiscal year, less the social insurance contributions paid, which are tax deductible in Poland. The amount of tax is calculated at the rate of 12% or 32%.

Important: monthly income is the revenue earned in one month, less monthly tax deductible expenses.

You pay the income tax to the revenue office monthly, to an individual tax micro-account. You should do this by the 20th day of the month following the month to which the amount of tax relates, and before the deadline for submitting the annual tax return for December.

Please note: You can check your tax micro-account online by using a generator or receive a generator at any revenue office.

Relief for young people

Your revenues from employment and contracts of mandate, the graduate and the student internship are exempt from tax if:

- you have not reached the age of 26, and
- they do not exceed PLN 85 528.

^[1] during a fiscal year or each twelve-month period beginning or ending in the fiscal year concerned (in accordance with some double taxation agreements)

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