Income tax rates for commuters

Information on the impact of being a cross-border commuter may have on income tax rates

29.07.2022

Tax rate

If your remuneration is subject to taxation in Poland, then the tax due is calculated according to a tax scale. This means that the amount of tax depends on the amount of income you have earned.

The tax scale applicable in Poland in 2022

Tax base (PLN)		The tax amounts to	
over	up to		
	120 000	12%	Less a tax-reducing amount 3600 PLN
120 000		PLN 10 800 + 32% of the excess over PLN 120 000	

Important: when calculating the amount of tax, take into account all the tax relief and deductions to which you are entitled under the legislation in force in Poland.

Please note: If your income from employment, less the social insurance contributions (which are tax deductible in Poland) paid, exceeds PLN 1 000 000, you will be required to pay a solidarity levy. The levy amounts to 4% of the excess over PLN 1 000 000.

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