

Tax-residence for cross-border commuters

Information on tax-residence for cross-border commuters

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Determining tax residency

Determining tax residency, i.e. the place of residence for tax purposes, makes it possible to establish:

- the country where you are required to pay taxes,
- the international double taxation agreement that applies to you.

How to acquire the status of a resident

You may acquire the status of a tax resident in Poland if you are a natural person and:

- have your centre of personal or economic interests (centre of vital interests) in Poland, or
- spend more than 183 days in a fiscal year in Poland.

These rules apply taking into account double taxation agreements.

If you are considered a tax resident in two countries, you are subject to the conflict-of-laws rules set out in the relevant double taxation agreement.

How to declare income for tax purposes

If you have the status of a Polish tax resident, then you should declare all income for tax purposes in Poland, regardless of the country in which that income has been earned. You are then subject to unlimited tax liability.

If you do not have the status of a Polish tax resident (you are a non-resident), you declare only income generated in Poland to the revenue office for tax purposes. You are then subject to limited tax liability.

If you work in Poland but reside in another country, the bilateral double taxation agreement concluded between Poland and this country will determine where you are required to pay taxes. This will allow you to avoid double taxation (in two different countries).

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