

Employees, self-employess persons

Any specific information for employees, self-employed persons, posted workers from other EU countries

 29.07.2022

Work in Poland for a Polish employer

If you work in Poland for a Polish employer, then you declare your income for tax purposes in Poland. As a tax agent, your employer withholds income tax advanced payments and transfers the amounts withheld to the revenue office every month. After the end of the fiscal year, employers submit information on income and advanced tax payments withheld (PIT-11 form) 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 the country of residence for a Polish employer

If you work in your country of residence for a Polish employer (who does not have an establishment abroad), then you declare your income for tax purposes abroad, i.e. in your country of residence. In such a case, the Polish employer will not withhold income tax, however he is required to send you PIT-11 information.

Delegation by a foreign employer to work in Poland

If you have been delegated by a foreign employer to work in Poland, then you declare the income earned in Poland for tax purposes taking into account double taxation agreements concluded between Poland and the country of your residence . In such a case:

- if all the conditions for being subject to taxation only in the country of residence set out in the double taxation agreement are met, then you declare your income for tax purposes abroad (you are not subject to taxation in Poland),
- if any of the conditions set out in the agreement is not met, then you declare your income for tax purposes in Poland. You (as an employee) are required to pay the income tax advanced payments to the revenue office during the fiscal year.

Between 15 February and 30 April of the year following the fiscal year or before leaving Poland, you are required to submit a tax return for earned income to the revenue office.

A foreign employer who has a permanent establishment in Poland is required to pay the income tax withheld to the revenue office if you have received remuneration paid out by this permanent establishment. In such a situation, it is the employer acting through the permanent establishment who is responsible for paying the income tax withheld to the revenue office in a timely manner.

After the end of the year, the employer submits information on income and advanced tax payments withheld (PIT-11 form) to the revenue office. You also receive such information from the employer.

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. You should do this between 15 February and 30 April of the year following the fiscal year or before leaving Poland.

Earning income or revenues from economic activity carried out in Poland, including through a permanent establishment located in Poland.

If you earn income or revenues from economic activity carried out in Poland, through a permanent establishment located in Poland, then you pay taxes in Poland.

The economic activity may be

a. taxed according to the tax scale

In this case, you pay the tax at the rate of 12% and 32%.

The 12% rate is used if the tax base does not exceed PLN 120 000. The 32% rate is used if the tax base exceeds this amount. The tax 12 % is additionally reduced by a degressive tax-reducing amount 3600 zł.

During the fiscal year, you pay the income tax withheld to the revenue office. You should do this by the 20th day of the month following the month to which the income tax withheld relates, e.g. you pay the income tax withheld for May by 20 June.

After the end of the year, you submit the PIT-36 (or PIT-36S) tax return together with Annex PIT/B to the revenue office. You should do this between 15 February and 30 April.

b. subject to a uniform tax rate

In this case, you pay the tax at a single tax rate of 19%.

During the fiscal year, you pay the income tax withheld to the revenue office. You should do this by the 20th day of the month following the month to which the income tax withheld relates, e.g. you pay the income tax withheld for May by 20 June.

After the end of the year, you submit the PIT-36L (or PIT-36LS) tax return together with Annex PIT/B to the revenue office. You should do this between 15 February and 30 April.

If you wish to be taxed in this manner, you have to submit a written declaration to the revenue office or inform the revenue office accordingly under the Act on the Central Registration and Information on Business.

c. subject to a lump-sum tax

In this case, you pay the tax at the following rates: 17%, 15%, 12.5%, 10%, 8.5%, 5.5% or 3%. The rate depends on the type of your economic activity.

Please note: Not all types of activity may be subject to the lump-sum tax.

During the fiscal year, you pay the tax to the revenue office. You should do this by the 20th day of the month following the month to which the income tax withheld relates, e.g. you pay the income tax withheld for May by 20 June. The lump-sum tax for December is paid before the deadline for submitting the annual tax return.

After the end of the year, you submit the PIT-28 (or PIT-28S) tax return together with Annex PIT-28/B to the revenue office. You should do this between 15 February and the end of February.

If you wish to be taxed in this manner, you have to submit a written declaration to the revenue office or inform the revenue office accordingly under the Act on the Central Registration and Information on Business.

d. subject to a fixed-amount tax

In this case, you pay the amount of tax determined in a decision issued by the revenue office.

If you wish to be taxed in this manner, you cannot carry out economic activity outside Poland. The list of activities subject to the fixed-amount tax is determined by statute.

Please note: Not all economic activities may be subject to the fixed-amount tax.

The rates of the fixed-amount tax are determined as fixed amounts and depend on, inter alia, the type and scope of economic activity, the number of employees and the number of inhabitants of the locality where the economic activity is carried out.

If you wish to be taxed in this manner, apply to the revenue office on the PIT-16/PIT-16S form.

The tax is paid by the 7th day of each month following the month to which the tax relates, and by 28 December of the fiscal year for December.

You do not have to submit a tax return after the end of the year.

However, if you paid a health insurance contribution which is tax deductible in Poland, you submit information on the amount of that contribution to the revenue office by 31 January of the following year. Use the PIT-16A form for this purpose.

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