

Employees working in one EU country for a company based in another

Information about employees working in one EU country for a company based in another

 29.07.2022

Work in Poland for a foreign employer who does not have an 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 an 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 withheld to the revenue office by yourself.

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

When determining the amount withheld, 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 withheld 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 withheld 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 withheld 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.

Work abroad for an employer who has a registered office (an establishment or a fixed place of business) in Poland

If you do not reside in Poland and do not work there, then your remuneration will not be subject to taxation in Poland. Your employer will not withhold income tax from your remuneration, even if he has a registered office, an establishment or a fixed place of business in Poland. The employer also will not send you any information.

 [Help us improve](#)

 [Assistance Service Finder](#)



 **Your
Europe**

This webpage is part of an EU quality network