

Posted workers

Information about posted workers

 29.07.2022

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 the double taxation agreements concluded between Poland and the country where you reside (have tax residency). In such a case:

- if all the conditions for being subject to taxation only in the place of residence set out in the international 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. Either you (as an employee) or your employer may be required to pay the income tax withheld to the revenue office during the fiscal year.

Payment of the tax withheld by oneself

If the employer who delegated you to work in Poland 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 are required to pay the income tax withheld by yourself. In such a case, you have to pay the amounts 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.

Payment of the tax withheld by the employer

If the employer who delegated you to work in Poland has an establishment or a fixed place of business in Poland, then this employer will be required to pay the income tax withheld in Poland. After the end of the year, the employer submits information on revenues from other sources and on income and income tax withheld (PIT-11) 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.

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).



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