

Mobile artists or sports professionals

Information about mobile artists or sports professionals

 13.12.2021

Taxation rules

If you reside in another EU country but carry out artistic or sports activities in Poland, then your income may be taxed:

- only in the country where you reside,
- both in Poland and in the country where you reside.

Important: in order to find out where you should pay taxes, 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).

If your remuneration is subject to taxation in Poland, then the taxation method and the amount of tax depend on whether you present a residency certificate to the taxpayer.

If you present the residency certificate to the taxpayer (Polish company), then the taxpayer will withhold a lump-sum tax of 20% from your remuneration. After the end of the year, the company sends information on the amount of revenue (income) earned by natural persons who do not reside in Poland to the revenue office (IFT-1R). You also receive such information from the Polish company.

If you do not present the residency certificate to the taxpayer and your stay in Poland:

- was shorter than 183 days – the taxpayer (Polish company) will withhold the lump-sum tax of 20%. After the end of the year, the company sends information on the amount of revenue (income) earned by natural persons who do not reside in Poland to the revenue office (IFT-1R). You also receive such information from the company;
- was longer than 183 days – the taxpayer (Polish company) is required to withhold the lump-sum tax of 20% until the 183rd day of your stay and withhold amounts according to the tax scale after the 183rd day. After the end of the year, the company sends to the revenue office: information on the amount of revenue (income) earned by natural persons who do not reside in Poland (IFT-1R) – for the 183 days of your stay in Poland, and information on revenues from other sources and on income and income tax withheld during the year (PIT-11) earned after the 183rd day of your stay in Poland. You also receive such information from the company.

Please note! If the total amount of payments you receive exceeds PLN 2 000 000 in the fiscal year (calendar year), Poland may withhold the lump-sum tax of 20% on the excess over PLN 2 000 000. This applies also when the double taxation agreement does not provide that this income has to be taxed in Poland.

Annual tax returns

Although you should always include the amounts declared by the taxpayer in the PIT-11 information in the tax return submitted, you are not required to declare the revenues indicated in the IFT-1R information.

Under certain conditions, however, you may pay tax on your revenues (income) declared in the IFT-1R information according to the tax scale applicable in Poland. In such a case, you submit a tax return in Poland.

You may pay tax on the revenues declared in the IFT-1R information in Poland if:

- you document your place of residence for tax purposes with a residency certificate,
- on the basis of the double taxation agreement, the revenue office may obtain tax information from the tax authority of your country of residence.



Help us improve



Assistance Service Finder



This webpage is part of an EU quality network