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# Unlocking Investment Potential: The Attractiveness of the Polish Tax Framework

# Poland: a complex tax system? Not always.

Poland is often perceived as a jurisdiction with a complex tax system and relatively high taxation. This perception is only partially accurate.



## KEY FACTS:

- Poland indeed operates a **detailed and technically demanding tax system**
- Progressive personal income tax rates may reach **32%**
- Extensive reporting and compliance obligations apply to most taxpayers



## HOWEVER:

- Polish tax law provides **specific statutory regimes** addressed to selected taxpayer profiles
- One of them is a **lump-sum income tax regime for individuals relocating their tax residence to Poland**

For certain internationally mobile individuals, Poland may offer one of the most efficient personal tax regimes within the European Union.

# Lump-sum personal income tax for new residents

*(Article 30j of the Polish Personal Income Tax Act)*

## TECHNICAL DESCRIPTION:

**Flat-rate taxation for individuals transferring their tax residence to Poland**

## CORE PARAMETERS:

- **Annual lump-sum tax: PLN 200,000**
- Applies to **foreign-source income**
- Available to individuals becoming tax residents of **Poland**
- Tax amount **independent of income level**
- Regime established directly by law (not based on individual rulings)

## ECONOMIC EFFECT:

- The **effective tax rate decreases as income increases**
- Particularly relevant for individuals earning:
  - international business income
  - investment income generated outside Poland
  - income from multiple foreign jurisdictions

## KEY FEATURE:

**Predictability and a fixed annual tax burden, replacing progressive taxation.**

# Who should consider this regime — and why Poland?



## TYPICAL TAXPAYER PROFILE

- Individuals with **high foreign-source income**
- Business owners, investors, senior executives
- Persons willing to **relocate their tax residence within the EU**
- Preference for **legal certainty and reputational safety**



## WHY POLAND:

- EU and OECD member state
- Extensive double tax treaty network
- No classification as a preferential or harmful tax jurisdiction
- Increasingly used in **cross-border European tax and relocation planning**

While Poland is often associated with complex tax rules and high taxation, this regime demonstrates that for selected taxpayers, Poland may qualify as one of the most competitive personal tax jurisdictions in the European Union.

# Contact



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