

COVID-19: Relief measures introduced for cross-border commuters between Germany and Poland

Relief measures introduced with retroactive effect as from 11 March 2020

In a decree dated 8 December 2020, Germany's Ministry of Finance published the text of a [mutual agreement](#) concluded with Poland providing relief measures to prevent unfavorable tax consequences for cross-border commuters affected by the coronavirus (COVID-19). The agreement was signed in Berlin and Warsaw on 12 and 27 November 2020, respectively. The agreement applies with retroactive effect as from 11 March 2020 until 31 December 2020 and will automatically be extended each month until the end of the following month if not terminated by one of the parties with a one-week notice period.

The agreement refers to articles 15 (1) and 19 (1) of the Germany-Poland double tax treaty and provides that days spent working from home in an individual's country of residence because of COVID-19 restrictions must be considered working days in the country in which the individual would normally work under ordinary circumstances. The agreement also includes compensation payments for governmental employees under article 19 (1) of the treaty.

The agreement with Poland is the last in a series of similar agreements that Germany has already concluded with its neighboring states Austria, Belgium, France, Luxembourg, The Netherlands (see [GTLN dated 11/12/20](#)), and Switzerland (see [GTLN dated 12/07/20](#)).

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