

V.I.E. COUNTRY MEMO

POLAND

Are you planning a V.I.E. assignment in this country? Read all the information and obligations required to start the project. Steps to be taken jointly by the company in France, the local company and the applicant.

POINTS TO REMEMBER TO START AN INTERNSHIP

The freedom of movement of persons within the European Union allows interns to start their assignment quickly, without the need for a visa.

Formalities	PESEL number (personal identification number) and accommodation certificate	Cost of formalities	No known costs
Duration of assignment	6 to 24 months	Start of assignment on site:	Authorised under certain conditions ¹
Shortest possible start time²	6 weeks for a start date on the 1 st of the month	Start of assignment in France:	Authorised

PREPARATION PROCEDURE

VALIDATE ALL ASPECTS OF THE ASSIGNMENT

In addition to the eligibility conditions of the V.I.E., the French company must consider its project within the framework of the prerequisites imposed by the destination country.

> PROFILE OF THE APPLICANT

Any applicant profile, regardless of his/her degree, level of experience or nationality (French or a national of the European Economic Area), may apply for a V.I.E. assignment in this country.

> HOST ORGANISATION

Any type of local host organisation can host a V.I.E.:

- ✓ Any local presence of the French company
- ✓ Business partner of the French company
- ✓ Host organisation: to obtain the list of available host organisations, the company must contact its V.I.E. sales representative.

> NATURE OF THE ASSIGNMENT

The V.I.E. program is formative in nature. The V.I.E. cannot hold a managerial position.

The intern is authorised to go to the destination country only once the application is validated by Business France. The intern can then leave for Poland with a passport or identity document valid for at least 6 months after the date of entry into Polish territory.

¹ If the applicant has engaged in paid work known to the tax authorities in the country of assignment or his/her main residence locally before leaving for the assignment: the start on site is authorised provided that the company validates the potential tax risk identified by Business France once the application has been analysed.

² Estimate of the shortest possible start time, excluding businesses not yet approved by Business France and other reasons that may extend processing times (incomplete applications, etc.).

LOCAL ADMINISTRATIVE FORMALITIES

1

CONTACT THE BUSINESS FRANCE WARSAW OFFICE FIRST

Upon arrival in Poland and before any administrative procedures, the V.I.E. must contact the Business France Warsaw office (see contact details at the end of the document) in order to:

- ✓ report being in the country
- ✓ submit contact details in Poland using the information form in the personal space of the “Mon Volontariat International” website
- ✓ obtain the Business France proof of assignment required to apply for a residence permit with the Polish authorities.

2

REGISTRATION FOR TEMPORARY RESIDENCE

Once they have found their own accommodation, **and no later than 30 days** after their arrival, V.I.E.s must **register with the residents' register** (zameldowanie) at the town hall (Urząd Miasta / Urząd Gminy) and **arrive in person** with the following documents: **(do not register online)**

- ✓ The application form duly completed in Polish and signed (form provided on site or to be downloaded [HERE](#);
- ✓ A copy of the valid passport or national identity card;
- ✓ The original of the housing lease agreement in Polish or a bilingual version. In the absence of a lease agreement, the owner of the housing must be present to declare the V.I.E. in the registration of residence by presenting a document certifying title of ownership (e.g. a notarised deed).

A PESEL number (personal identification number) will be automatically assigned to the V.I.E.
The registration of residence procedure is free of charge.

3

REGISTRATION OF THE STAY WITH THE REGIONAL AUTHORITIES

Within a maximum of 3 months after arriving, the V.I.E. is required to visit the office of the Voivodship, Urząd Wojewódzki (representative of the central government), **to register the stay with the regional authorities**.

The Business France Warsaw office will communicate to each V.I.E., by email, the address of the department to be contacted, depending on the region in which the V.I.E. resides.

We recommend visiting the Office of the Voivodship accompanied by a Polish speaker.



V.I.E.s must present themselves as Interns participating in the International Young Talent Program, which constitutes a civic service. As part of this V.I.E. programme, a fixed monthly maintenance allowance is paid by Business France throughout the assignment period (this is not a salary).

It is important to be clear about these elements to avoid being linked to the status of an employee.

The registration procedure is free of charge. The V.I.E. must present:

- ✓ The application form for a **residence permit** can be downloaded [HERE](#), duly completed in Polish and signed;
- ✓ A copy of all pages of the V.I.E.'s identity document (valid passport or national identity card);
- ✓ Proof of the V.I.E.'s assignment in Poland provided by the Business France Warsaw office.

A **certificate of housing** will then be issued to the V.I.E.

Depending on how the security situation changes, travel within certain countries or regions may be discouraged or even banned. In addition to a request for authorisation for any trips outside the country of assignment, interns must inform themselves about the security conditions by checking the map drawn up by the Crisis and Support Centre, which details the status of each country, by colour.

Green zone	Normal vigilance: no particular security constraints
Yellow zone	Enhanced vigilance
Orange zone	Travel permitted with the V.I.E. correspondent's prior approval
Red zone	Formal ban on entering the zone
Everything you need to know about security rules In Poland	
	→ Travel advice website / Poland
Everything you need to know about security rules Around the world	
	→ Travel advice website

TAXES

In principle, the allowance received by the intern is not subject to local income tax under the bilateral tax treaty between France and Poland (Article 20 applicable to trainee status).

On the other hand, each year interns must declare their V.I.E. allowances in France³.

Companies must be extra vigilant if the applicant's profile presents a tax risk⁴.

In addition, the following practices are strongly discouraged:

- when the local organisation pays the intern directly sums or benefits in kind (accommodation, telephone, company car, etc.)⁵;
- when the company based in France re-invoices the cost of the V.I.E. to the host organisation.

These practices may have harmful consequences in the event of an accounting audit, potentially resulting in taxation of the V.I.E.'s income (to be covered by the French company) and a tax risk for the local organisation. Lastly, these practices may jeopardise the entire V.I.E. scheme locally.

The V.I.E. or the company must keep Business France informed of any request or position that the foreign tax authorities may formulate concerning the V.I.E.'s tax status, so that Business France can assist them with their procedures.

Under no circumstances can Business France rectify a situation that is the responsibility of the company or the V.I.E.

SOCIAL SECURITY

Interns and their declared dependants benefit from social security protection throughout the duration of the assignment. The cover includes healthcare costs from the 1st euro, repatriation assistance, personal protection, legal protection, and personal liability insurance. An information notice and a

³ Each year, Business France provides interns with the instructions to follow to complete the tax return in France (email sent in May).

⁴ Applicants with nationality, residence and/or working links with the country of assignment prior to the start of the assignment.

⁵ In fact, any amount from a local source can be considered as taxable income. This situation may lead the authorities to reclassify the allowance from a French source as income taxable locally







guide for insured individuals are available in the intern's personal space on the [Mon Volontariat International](#) website.

END-OF-ASSIGNMENT PROCEDURES

> TAX AND SOCIAL SECURITY: In the year following the end of his/her assignment (N+1), the intern must continue to declare his/her allowances received in year N-1 to the French tax authorities.

The intern or company must inform Business France of any request or position that foreign authorities may make concerning the tax or social security status of the intern so that Business France can support them in their procedures.

YOUR CONTACTS

YOU ARE:	
THE COMPANY	THE APPLICANT/INTERN
Starting a new V.I.E. project → Your V.I.E. sales advisor	Question related to the smooth running of the V.I.E. assignment → Ask us in writing: Here → By telephone: +33 (0)4 96 17 25 00
Question related to the smooth running of the V.I.E. assignment → Your V.I.E. contact	
Question related to local conditions → Your V.I.E. correspondent: Dominika Cybul dominika.cybul@businessfrance.fr varsovie@businessfrance.fr BUSINESS FRANCE OFFICE IN POLAND Embassy of France Ul. Piekna 1 00-477 WARSAW - POLAND	
  	  

Information provided for general information purposes. Business France declines all liability for the accuracy, precision, relevance, timeliness, reliability and completeness of the information, which does not constitute personalised advice. Chosen applicants should refrain from using this information without consulting professionals in the appropriate fields.