

For foreigners coming to work to Estonia

Does your country of residency (home) have effective bilateral tax treaty with Estonia?

YES

NO

If:

- 1) You stay in Estonia less than 183 days within 12 month period; and
- 2) You receive income from sources outside of Estonia; and
- 3) Your employer does not have a permanent establishment here to conduct business in Estonia

YES

Income that you receive will be taxable only in your resident (home) state. Estonia **has no right** to tax you.

NO

Even if one condition is not fulfilled, Estonia **has right** to tax your income. Regularly the employer withholds income tax according to Estonian legislation already while making payments. In case the employer does not withhold income tax, it is your obligation to declare your income.

If you stay in Estonia less than 183 days within 12-month period and the income is paid by Estonian state, local government, resident, non-resident employer in Estonia or permanent establishment of non-resident legal person registered in Estonia

Estonia **has right** to tax your income arising in Estonia.

If you stay in Estonia for more than 183 days within 12-month period you will become Estonian resident and you are obliged to declare your worldwide income (wherever arising)

Estonia **has right** to tax all your income wherever arising and you will be treated as Estonian resident.