**ABSTRACT**

The main goal of this paper is to contribute to a better understanding of intercultural aspects affecting cross-border knowledge flow in MNCs by recognizing similarities and differences pertaining to the practices supporting such flow in 200 Polish-based subsidiaries grouped into clusters according to ‘national’ origin of parentcompany2. Analyses of data collected in 2014 encompassed descriptive statistics, and in-pair comparisons. Significant differences were identified by a Kruskall-Wallis test, ChiSquare Test, and a UMW test. Results suggest that such a flow was supported mainly by discussions via ICT and access to databases. Significant differences between clusters were found for usage of e-learning programs, e-mentoring/e-coaching, virtual teams, and HRM practices.