**ABSTRACT**

The aim of this article is to label major cultural barriers and to present results of empirical findings referring to barriers to intercultural interactions in foreign subsidiaries of transnational corporations (TNCs). The qualitative research was conducted in TNCs’ foreign subsidiaries operating in Poland in the winter of 2009/2010. The article describes how the respondents perceived the problems in cooperation with foreigners, defines sources and significance of these problems and areas in which they occur.