

## Income tax rates for pensioners

### Information on any impact on income tax rates

 29.07.2022

### Tax rates

If your old-age pension or disability pension is subject to taxation in Poland, the tax due is calculated according to a tax scale. This means that the amount of tax depends on the amount of your benefit.

**Please note: Your old-age pension or disability pension may not be taxed according to the tax scale, but at a rate set out in the double taxation agreement concluded between Poland and your country of residence.**

### The tax scale applicable in Poland

| Tax base (PLN) |         | The tax amounts to                              |                                    |
|----------------|---------|-------------------------------------------------|------------------------------------|
| over           | up to   |                                                 |                                    |
|                | 120 000 | 12%                                             | Less a tax-reducing amount 360 PLN |
| 120 000        |         | PLN 10 800 + 32% of the excess over PLN 120 000 |                                    |

**Important: when calculating the amount of tax, take into account all the tax relief and deductions to which you are entitled under the legislation in force in Poland.**

**Please note: If your income from employment, less the social insurance contributions (which are tax deductible in Poland) paid, exceeds PLN 1 000 000, you will be required to pay a solidarity levy. The levy amounts to 4% of the excess over PLN 1 000 000.**

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