

Tax-residence for pensioners

Information on tax-residence for resident pensioners from other EU countries

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Determining tax residency

Determining tax residency, i.e. the place of residence for tax purposes, makes it possible to establish:

- the country where you are required to pay taxes,
- the international double taxation agreement that applies to you.

How to acquire the status of a resident

You may acquire the status of a tax resident in Poland if you are a natural person and you:

1. have your centre of personal or economic interests (centre of vital interests) in Poland, or
2. spend more than 183 days in a fiscal year in Poland.

These rules apply taking into account double taxation agreements.

If you are considered a tax resident in two countries, you are subject to the conflict-of-laws rules set out in the relevant double taxation agreement.

How to declare income for tax purposes

The status of a tax resident in Poland means that you should declare all income for tax purposes in Poland, regardless of the country in which that income has been earned. You are then subject to unlimited tax liability.

If you do not have the status of a tax resident in Poland, you are a non-resident. As a non-resident, you declare only income generated from the sources situated in Poland. You are then subject to limited tax liability.

If you receive an old-age pension or a disability pension from Poland but reside in another country, the bilateral double taxation agreement concluded between Poland and this country will determine where you are required to pay taxes. This will allow you to avoid double taxation (in two different countries).

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