

Pensioners receiving a pension from another country

Information about pensioners living in one EU country but receiving a pension from another

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If you receive an old-age pension or a disability pension from Poland but reside in another EU country, your income may be taxed:

- only in Poland,
- only in the country where you reside,
- both in Poland and in the country where you reside.

Please note: In order to find out where you should pay the tax on income from your old-age pension or disability pension, read the double taxation agreement concluded between Poland and the country where you reside. This will allow you to avoid double taxation (in two different countries).

If you receive a Polish old-age pension or disability pension subject to taxation in Poland, then, as a taxpayer, the Social Insurance Institution (Zakład Ubezpieczeń Społecznych, ZUS) withholds income tax and pays the amounts withheld to the revenue office every month. After the end of the fiscal year, the taxpayer submits the PIT-11A information or the PIT-40A annual tax calculation to the revenue office. The ZUS is required to send the same document to you as well.

You are not required to submit a tax return if you have received the PIT-40A annual tax calculation from the ZUS and:

- you have not earned other income subject to taxation according to the tax scale in Poland, or
- you are not entitled to tax relief in Poland.



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