

Specific conditions for pensioners

Information on specific conditions for pensioners from other EU countries

 13.12.2021

Benefits for non-residents

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.

Tax exemption

In certain situations, an old-age pension or a disability pension subject to taxation in Poland may be exempt from tax.

The following pensions are tax-free in Poland:

- old-age pensions or disability pensions received due to loss of eyesight as a result of military operations during the 1939-1945 war or explosions of unexploded ordnance left over from this war (you need relevant documentation to benefit from this exemption);
- disability pensions awarded under separate provisions on support for war and military invalids and their families;
- disability pensions paid to victims of repression and members of their families, awarded on the terms set out in the provisions on support for war and military invalids and their families.

If your old-age pension or disability pension is tax-free, the ZUS will not withhold income tax. In this situation, it also will not send you any information on the amounts withheld.

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