

Personal Tax Rates in Portugal

Updated in March 2025.

Tax residents in Portugal are taxed on their worldwide income at progressive tax rates.

Non-residents, for tax purposes, are only liable to tax on Portuguese sourced income at 25% on their taxable remuneration (which may include employment, self-employment, and pension income). This includes not only the portion of remuneration allocated to the activity carried in Portugal, but remuneration borne by a Portuguese company or permanent establishment.

The marginal tax rates applicable to individuals tax resident in Portugal in 2025 are as follows:

Taxable income (EUR)		Tax rate (%)	Deductible amount (EUR)
Over	Not over		
0	8,059	13.00	0
8,059	12,160	16.50	282.07
12,160	17,233	22.00	950.91
17,233	22,306	25.00	1,467.91
22,306	28,400	32.00	3,029.38
28,400	41,629	35.50	4,023.14
41,629	44,987	43.50	7,353.76
44,987	83,696	45.00	8,028.38
83,696		48.00	10,539.00

Additional Solidarity Rate: A rate between 2.5% and 5% applies to taxpayers with a taxable income exceeding €80,000 and €250,000 in 2025.

Couples: To apply the tax rate, the taxable income is divided by two if the taxpayers are married and not judicially separated, as well as in the case of *de facto* marriages, whatever, the circumstances, should they opt for joint taxation.

Other: Special rates apply to capital gains and investment income.