

Personal Tax Rates in Portugal

Updated in August 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 | 12.50 | 0 |
| 8,059 | 12,160 | 16.00 | 282.07 |
| 12,160 | 17,233 | 21.50 | 950.91 |
| 17,233 | 22,306 | 24.40 | 1,450.67 |
| 22,306 | 28,400 | 31.40 | 3,011.98 |
| 28,400 | 41,629 | 34.90 | 4,006.10 |
| 41,629 | 44,987 | 43.10 | 7,419.54 |
| 44,987 | 83,696 | 44.60 | 8,094.51 |
| 83,696 | | 48.00 | 10,939.90 |

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.