

US Social Security Pensions - Taxable here

Part 35-02-04

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This document should be read in conjunction with section 200 of the Taxes Consolidation Act 1997 and Tax and Duty Manual [Part 07-01-09](#) on Foreign Pensions

Under Article 18 of the Ireland/USA Double Taxation Agreement (DTA), United States social security pensions paid to Irish residents are exempt from tax in the United States.

This exemption applies whether the Irish resident is a United States citizen or not. Previously (prior to 1998), United States social security pensions paid to non-resident individuals were subject to a 25.5% withholding tax in the United States. The exemption from United States tax was agreed to by the US tax authorities on the basis that these pensions would be subject to tax in Ireland. Therefore, an Irish resident recipient of a United States social security pension is a chargeable person on such pension for income tax purposes. The normal rules of self-assessment apply.