

Funded part of labour pensions



Private pensions

Only individuals

Participants

Individuals and companies

4%

Contribution rate

No limit

3 years

Contribution period

No limit

State old age

Retirement age

From 55 years

Only to heirs

Inheritance conditions

To beneficiaries or heirs

- * Personal Income Tax;
- * capital gains



- * Personal Income Tax;
- * capital gains;
- * corporate income tax;
- * social contributions