

## International Programs

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### U.S. International Social Security Agreements

#### Introduction

Since the late 1970's, the United States has established a network of bilateral Social Security agreements that coordinate the U.S. Social Security program with the comparable programs of other countries. This article gives a brief overview of the agreements and should be of particular interest to multinational companies and to people who work abroad during their careers.

International Social Security agreements, often called "Totalization agreements," have two main purposes. First, they eliminate dual Social Security taxation, the situation that occurs when a worker from one country works in another country and is required to pay Social Security taxes to both countries on the same earnings. Second, the agreements help fill gaps in benefit protection for workers who have divided their careers between the United States and another country.

Agreements to coordinate Social Security protection across national boundaries have been common in Western Europe for decades. Following is a list of the agreements the United States has concluded and the date of the entry into force of each. Some of these agreements were subsequently revised; the date shown is the date the original agreement entered into force.

Countries with Social Security Agreements	
<i>Country</i>	<i>Entry into Force</i>
<a href="#">Italy</a>	November 1, 1978

<a href="#">Germany</a>	December 1, 1979
<a href="#">Switzerland</a>	November 1, 1980
<a href="#">Belgium</a>	July 1, 1984
<a href="#">Norway</a>	July 1, 1984
<a href="#">Canada</a>	August 1, 1984
<a href="#">United Kingdom</a>	January 1, 1985
<a href="#">Sweden</a>	January 1, 1987
<a href="#">Spain</a>	April 1, 1988
<a href="#">France</a>	July 1, 1988
<a href="#">Portugal</a>	August 1, 1989
<a href="#">Netherlands</a>	November 1, 1990
<a href="#">Austria</a>	November 1, 1991
<a href="#">Finland</a>	November 1, 1992
<a href="#">Ireland</a>	September 1, 1993
<a href="#">Luxembourg</a>	November 1, 1993
<a href="#">Greece</a>	September 1, 1994
<a href="#">South Korea</a>	April 1, 2001
<a href="#">Chile</a>	December 1, 2001
<a href="#">Australia</a>	October 1, 2002
<a href="#">Japan</a>	October 1, 2005
<a href="#">Denmark</a>	October 1, 2008
<a href="#">Czech Republic</a>	January 1, 2009
<a href="#">Poland</a>	March 1, 2009
<a href="#">Slovak Republic</a>	May 1, 2014

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