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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>
Italy	November 1, 1978

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

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