



Global Employer Services Alert Harmonizing global & local perspectives

India signs Social Security Agreement ('SSA') with Brazil

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Background

- The objective of signing SSAs is to ease social security-related challenges for the globally mobile population. Employees and professionals moving between the contracting countries would benefit since dual contributions are eliminated. Most SSAs also provide for exportability of social security benefits and totalization periods for determining eligibility for pension benefits.
- The SSA with Brazil will also help promote investments between the two countries.
- Currently India has SSAs with 17 countries which are operational.
- The SSA between India and Brazil is expected to be in force by early 2018.

Highlights of the agreed text

Once effective, the SSA will entitle covered persons to three kinds of benefits, viz. detachment, export of benefit and totalization.

- Detached workers would be exempt from making social security contributions in the other country so long as they are making contributions in their respective countries.
- Totalization would enable aggregation of periods of insurance completed in India and Brazil in determining pension eligibility. However each country pays the pension for the insurance periods covered by its laws.
- The SSA would also establish the rights and obligations of nationals of both countries and enable equal treatment of the nationals of both countries.

Comments

The SSA with Brazil is the first such agreement that India has with a member of the BRICS group.

Since the agreement is expected to be in force by early 2018, employers with mobile population to/from Brazil would be well advised to review their deputation arrangement in order to leverage on this development.

Source :

Press release dated 16th March 2017

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