

## List of countries with which India has an effective social security agreement



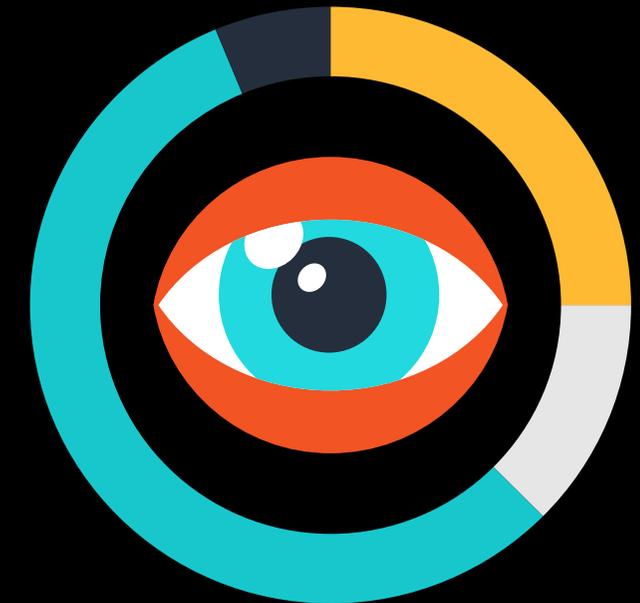
Country	Effective date
Belgium	1 September 2009
Germany	1 October 2009 (Limited)
Switzerland	29 January 2011
Denmark	1 May 2011
Luxembourg	1 June 2011
France	1 July 2011
Korea	1 November 2011
Netherlands	1 December 2011
Hungary	1 April 2013
Sweden	1 August 2014
Finland	1 August 2014
Czech Republic	1 September 2014
Norway	1 January 2015
Austria	1 July 2015
Canada (excl. Quebec)	1 August 2015
Australia	1 January 2016
Japan	1 October 2016



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## Social security for mobile employees

2016

# Social Security

## 01. Concept of International worker introduced

- Effective from October 2008;
- Applies to foreign nationals working for a covered establishment;
- Outbounds to SSA countries categorized as IWs subject to conditions.



Monitoring short-term business travelers for compliance in multiple jurisdictions



Identifying and tracking mobile employees for social security compliance



Structuring the compensation to enable flow back of benefits under the SSA from outbound perspective

03. Shifting mobility dynamics due to increasing number of SSAs; need for constant monitoring of inbound and outbound deputations both present and past



Analyzing the impact of the wage ceiling threshold

Short-term business travelers

IW compliance and mobility tracking

Pay for PF purposes



Cost optimization

Aligning PF with other retirement benefits



Transitioning existing assignees in case of change in the deputation model

## 02. Data exchange between tax, social security, and immigration authorities

- Safeguard the reputation of the company
- Need for consistency in documentation



Reviewing the salary components to determine applicability of social security

Policy review



Consistency in documentation matching conduct



Having a social security deputation model compliant from home and host perspectives

05. Leverage on benefits under SSAs coupled with requirement to manage process transition and employee communication