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INDIA

Agreement on Social Security between India and Canada Now Effective

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The Agreement on Social Security (SSA) between India and Canada became effective on 1 August 2015.¹

The SSA provides the following:

1. **Exemption from social security contributions in the Host Country:** Private Sector employees of one country (Home Country) who are posted in the other country (Host Country) on short term assignments may be exempted from making social security contributions in the Host Country. Employees must apply for a "certificate of coverage" from the competent government authority of their Home Country (in India this is the Employees' Provident Fund Organization). The exemption is for up to 60 months and can also be extended for a further period upon mutual consent of the competent authorities of both countries.² For employees already on assignment, the 60-month period will commence from 1 August 2015.
2. **Government employees to be covered under the legislation of their Home Country:** Employees working for the Government are covered by the social security legislation of their Home Country, irrespective of length of the employee's assignment in the Host Country.³
3. **Totalization of creditable period:** For the purpose of determining eligibility of social security benefits, the period of contribution in one country will, subject to certain prescribed conditions, be added to the period of contribution in the other country.⁴
4. **Export of benefits:** The benefits acquired under the legislation of one country are exportable to the other country and are not subject to any reduction, modification, suspension or cancellation by reason of the fact that the person is in the territory of the other country.⁵

India now has operative social security agreements with fifteen countries.

¹http://www.epfindia.com/site_docs/PDFs/Circulars/Y2015-2016/IWU_SSA_Canada_19865.pdf

²Article 7 of the SSA.

³Article 9 (2) of the SSA.

⁴Article 12 of the SSA.

⁵Article 5 of the SSA.

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