



Social Security Coverage for Employees of Foreign Governments and Instrumentalities of Foreign Governments Working in the United States

Social Security may or may not cover your work in the United States if you're the employee of a **foreign government or an instrumentality of a foreign government**. Your coverage depends on whether you're a U.S. citizen. Additional conditions apply if you work for an instrumentality of a foreign government.

International social security agreements between the United States and a foreign country also may affect your coverage. If your work is covered, you must pay U.S. Social Security taxes on your earnings. If your work isn't covered, you may not make voluntary contributions. Please read the following information carefully to find out whether Social Security covers your earnings. If you have questions, please refer to the last section for more information.

Working for a foreign government

Work for a foreign government includes services performed at foreign embassies and consulates in the United States by:

- Diplomats and consular officers; and
- Other employees and non-diplomatic representatives.

If you're a U.S. citizen working in the United States for a foreign government, the U.S. Social Security system covers your work as self-employment. You must pay the Internal Revenue Service (IRS) all Social Security self-employment (SECA) taxes due on this income. Your employer won't withhold Social Security (FICA) taxes from your earnings. **If you're not a U.S. citizen**, Social Security doesn't cover your work for a foreign government. You don't have to pay Social Security taxes on those earnings.

The United States generally considers a **person with dual U.S. and foreign citizenship** a U.S. citizen for Social Security purposes. However, if you're a U.S. citizen and a citizen of a country with which the United States has

an international social security agreement (other than Canada or Italy), your work for that foreign government is always exempt from U.S. Social Security taxes.

Dual U.S./Canadian citizens working in the United States for the Canadian government are exempt unless the Canadian government hired the worker in the United States. In that case, the U.S. Social Security system covers their work, and they must pay SECA taxes as a self-employed person.

Dual U.S./Italian citizens working in the United States for the Italian government may elect coverage and pay taxes to either U.S. or Italian social security. For more information on international social security agreements, please visit www.socialsecurity.gov/international.

Working for an instrumentality of a foreign government

An instrumentality of a foreign government is a noncommercial organization that functions on behalf of that government. To claim a tax exemption as an instrumentality of a foreign government, an organization must get a certification of its status from the U.S. Department of State. Contact the agency at www.state.gov.

If you're a U.S. citizen working in the United States for an instrumentality of a foreign government, Social Security covers your work as self-employment or employment. This depends on whether:

1. The organization for which you work is completely owned by a foreign government;
2. Your work is similar to work performed in foreign countries by employees of the U.S. government or an instrumentality; and
3. The Secretary of State certifies to the Secretary of the Treasury that the foreign government grants an equivalent exemption for similar work in the foreign country by

employees of the U.S. government or its instrumentalities.

If all three criteria apply, Social Security covers your work as self-employment. You must pay the IRS all SECA taxes due on this income.

Otherwise, Social Security covers your work as employment. Your employer will withhold FICA taxes from your earnings.

If you're not a U.S. citizen, Social Security doesn't cover your work for an instrumentality of a foreign government, if all three of the above conditions apply. If only one or two of the conditions apply, Social Security covers your work as employment. Your employer will withhold FICA taxes from your earnings.

The United States generally considers a person with dual U.S. and foreign citizenship a U.S. citizen for Social Security purposes. However, if you're a U.S. citizen and a citizen of a country with which the United States has an international social security agreement, your work for an instrumentality may be exempt from Social Security taxes.

Check on your status by contacting us using the information below.

If we determine you're covered as self-employed

If you haven't filed and paid SECA taxes as a self-employed person, contact the IRS about filing self-employment tax returns. Also ask whether you need to make quarterly tax payments on your net income. You can get more information by visiting www.irs.gov.

If you have questions

For more information, call us at **1-410-965-7306**, or write to us at:

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