

Social security agreement
between the
United Kingdom and
the United States
of America



A guide to

National Insurance contributions

Benefits

Medical services



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Introduction

This leaflet tells you what the social security agreement between the United Kingdom (UK) and the United States of America (USA) means for you.

It tells you about insurance and contributions, what UK benefits you may get, and how and where you can claim them. If you want information about USA benefits, you should contact the USA authorities at the address on page 22.

The leaflet also tells you what medical treatment you can get.

It only gives you general help. It does not cover every possible situation. You must not treat it as a complete and authoritative statement of the law.

Every effort has been made to ensure that the contents of this leaflet are correct at the date shown on the cover. However, the leaflet does not include any references to changes in the law made after that date. In the event that anything in this leaflet is different from a provision of the agreement between the UK and the USA, or any other legal provision, the terms of the agreement or provision will apply.

The agreement means that you will be treated in the same way as people living in the country to which you go in respect of the matters covered by the agreement. It also means that when you move from one country to another, you will be able to keep rights to some of the benefits that are based on the insurance you have paid.

In the agreement

***United Kingdom* means England, Scotland, Wales, Northern Ireland, the Isle of Man and the Channel Islands of Jersey, Guernsey, Alderney, Herm and Jethou.**

However, the insurance schemes in Jersey and Guernsey are not the same as in the UK itself. This means that some of the information in this leaflet may not apply to you if you are covered by those schemes. Ask at a social security office in either Jersey or Guernsey if you want to know how the agreement works in your case.

If you are going to the USA, let your Jobcentre Plus/social security office and the HM Revenue and Customs Centre for Non Residents in Newcastle (at the address on page 21) know when you are going to leave, and give them your address in the USA. If you change your address later, let them know the new one too.

When you come back to the UK, tell your Jobcentre Plus/social security office and the HM Revenue and Customs Centre for Non Residents in Newcastle (at the address on page 21) as soon as you can that you are back. Then, if anything needs to be done about your contributions or your benefit rights, it can be done straightaway. If you do not tell them at once, any benefit claim you make might be affected.

Things you should know about when you read this leaflet

Some of the sections in this leaflet tell you that if you have insurance in one country, it may help you to qualify for benefit in the other country. When this is the case, your insurance record in one country is never transferred to the other country. For example, if your UK insurance record does not qualify you for benefits, we will contact the US authorities to get details of your US insurance. But your US insurance record will stay with the US authorities.

If we have to contact the US authorities about your insurance, it will help very much if we can tell them your US Social Security number. It is in your interests, therefore, to keep a record of this information in case we have to ask you for it. Other details which could help us to deal with your claim quickly, but which are not always needed, are:

- names and addresses of employers;
- periods of employment; and
- employment references.

National Insurance contributions

Contributions when working in the USA

Working in the USA for a UK employer for five years or less

For the first five years you and your employer must pay UK Class 1 contributions on all your pay while you are working in the USA **if**:

- you are already insured in the UK;
- and** your UK employer sends you to work in the USA;
- and** you are paid by your UK employer or by someone else on behalf of your UK employer;
- and** you are not likely to work in the USA for more than five years.

You will also have to pay UK Class 1 contributions if you are working in another country for a UK employer while continuing to pay contributions to the UK, and your UK employer sends you directly from the other country to work in the USA.

During this time you and your UK employer will not have to pay contributions to the US scheme. To make sure that you are not asked to pay, your employer must apply for a certificate of liability under the UK scheme. They should ask the HM Revenue and Customs Centre for Non Residents in Newcastle for the certificate. The address is on page 21.

When your employer asks for the certificate, we need to know:

- your full name;
- your address in the UK;
- your date of birth;
- your UK National Insurance number;
- your employer's name and address;
- your address in the USA;
- the names and addresses of the people who represent your employer in the USA;
- the date you will start work in the USA;
- if your UK employer will be paying you all the time you are in the USA; and
- the date you expect your work in the USA to end.

We will send two copies of the certificate to your UK employer. One is for you to keep. The other is for the people who represent your employer in the USA.

You and your employer should look at the important notes on page 3 of the certificate.

If, from the outset, you intend to work in the USA for longer than five years, you will normally have to pay contributions to the US scheme as soon as you start work there.

If your period of employment in the USA is unexpectedly extended beyond five years, but for no longer than six years in total, it may be possible to issue a further certificate to enable you and your employer to continue to pay UK contributions. For more details, your employer should contact the HM Revenue

and Customs Centre for Non Residents in Newcastle. Their address is on page 21.

If your period of employment in the USA is extended beyond six years, your employer should tell the HM Revenue and Customs Centre for Non Residents in Newcastle, how long your employment is expected to last. They will advise on what contributions you and your employer should pay. The address is on page 21.

Employed in the UK and self-employed in the USA for the same period and ordinarily resident in the UK

If you are employed in the UK and self-employed in the USA for the same period, you and your UK employer will be liable to pay Class 1 contributions. You will not have to pay into the US scheme. To make sure you are not asked to pay, ask the HM Revenue and Customs Centre for Non Residents in Newcastle for a certificate or letter confirming your UK NI liability. The address is on page 21.

Other types of work in the USA

If your work in the USA is different from the work described in the previous sections about NI contributions, and is not covered by the special arrangements noted in the next section on this page, or the section on page 10 referring to self-employed contributions, you will not have to pay UK Class 1 and Class 2 contributions. But you may have to pay into the US scheme. It is important that you get in touch with the US authorities as soon as you start working there. You will find the address on page 22. They will be able to tell you

what you have to do about insurance in the USA and how you can become a member of their scheme. They will also tell you what you must pay and what sort of benefits it will give you.

Special contribution arrangements

There may be special arrangements for your insurance if you:

- travel in your work for a company, firm or group that carries goods or passengers by road or air;
- work on any ship or vessel; or
- work in the government service of the UK or the USA.

The HM Revenue and Customs Centre for Non Residents in Newcastle will tell you more about these arrangements if you work for a UK employer. If you work for a US employer, get in touch with the US authorities. You can find the address on page 22.

UK voluntary contributions in the USA

If you are abroad and do not have to pay UK Class 1 or Class 2 contributions, you may wish to think about paying UK voluntary contributions. Leaflet **NI38**, *Social security abroad*, tells you about this.

However, you may have to pay US contributions too. If you are trying to

decide if it is worthwhile paying UK voluntary contributions as well, see the sections on **Incapacity Benefit** (page 11), **State Pension** (page 13) and **Bereavement benefits and widows' benefits** (page 14) before you decide.

Please note that the payment of voluntary contributions cannot be made to both schemes for the same period. You may only contribute voluntarily to one scheme at a time.

The HM Revenue and Customs Centre for Non Residents in Newcastle will tell you what these arrangements mean for your own social security position. You can get in touch with them at the address on page 21.

Contributions when working in the UK

Working in the UK for a US employer for five years or less

There is an arrangement like the one in the section headed '**Working in the USA for a UK employer for five years or less**', on page 7. The US authorities will give you and your employer a certificate showing that you continue to pay contributions to the US scheme while you work in the UK. If an officer from HM Revenue and Customs asks why UK contributions are not being paid for you, show the certificate.

Employed in the USA and self-employed in the UK for the same period and *ordinarily resident* in the USA

If you are employed in the USA and self-employed in the UK for the same period, you will not have to pay contributions to the UK scheme. To make sure that you are not asked to pay, ask the US authorities for a letter or certificate confirming your liability to the US scheme. The address is on page 22.

Employed in the UK and the USA, and *ordinarily resident* in the USA

If you are employed in the UK and the USA for the same period and remain *ordinarily resident* in the USA, you and your US employer will have to pay contributions to the US scheme. You will not have to pay into the UK scheme. To make sure that you are not asked to pay, ask the US authorities for a letter or certificate confirming that you have to pay into the US scheme. The address is on page 22.

Other types of work in the UK

If you have come from the USA to work in the UK:

- and** you are not in one of the types of job listed in the section **Special contribution arrangements** on page 8;
- and** you do not have to pay US contributions under the arrangements you can read about in the section 'Working in the UK for a US employer for five years or less', above;

and you are not covered by the section **Self-employed contributions**, below, you will normally have to pay UK contributions as soon as you start work here. Your employer should arrange this for you.

Statutory Sick Pay and Statutory Maternity Pay that your employer pays

Statutory Sick Pay (SSP) is paid by employers for up to 28 weeks to employees unable to work because they are sick. If you work for a UK employer and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SSP while you are in the USA. Such entitlement may continue even if your employer ceases to be liable to pay Class 1 contributions during your period of entitlement to SSP.

Statutory Maternity Pay (SMP) is paid by employers to help women take time off work when they expect a baby. If you work for a UK employer and have done so for at least 26 weeks and your earnings are on average at least equal to the lower earnings limit in the appropriate reference period, you can get SMP while you are in the USA. SMP is paid for up to 26 weeks. The rate of benefit depends on your average weekly earnings.

Self-employed contributions

If you are **self-employed in the UK, and not employed or self-employed in the USA**, you will have to pay UK contributions, unless you have been told you do not have to because you do not earn enough. Leaflet **CA02**, *National Insurance contributions for self-employed people with small earnings*, will tell you more about this. You can get a copy from your Jobcentre Plus/social security office. If you are over pension age (65 years for a man, 60 years for a woman), you will not have to pay either (see the section on **State Pension**, page 13, for information on State Pension age).

If you are **self-employed in the UK and the USA**, but you are **ordinarily resident in the USA**, you will have to pay social security contributions to the US scheme. You will not have to pay contributions to the UK scheme. To make sure that you are not asked to pay, ask the US authorities for a letter or certificate confirming that you have to pay into the US scheme. The address is on page 22.

If you are **self-employed in the UK and USA** and you are **ordinarily resident in the UK**, you will have to pay Class 2 contributions to the UK scheme. You will not have to pay contributions to the US scheme. To make sure that you are not asked to pay, ask the HM Revenue and Customs Centre for Non Residents in Newcastle for a certificate or letter confirming your UK NI liability. The address is on page 21.

Benefits

UK benefits the agreement covers

- Incapacity Benefit (long-term);
- State Pension;
- Widows' benefits and bereavement benefits; and
- Guardian's Allowance.

Incapacity Benefit

Incapacity Benefit can be paid to people who cannot work because they are sick or disabled and are too young to get a UK pension – under 60 for women and under 65 for men.

Incapacity Benefit is paid at three basic rates:

- short-term (lower rate) for the first 28 weeks of sickness;
- short-term (higher rate) from the 29th to the 52nd week of sickness; and
- long-term rate from the 53rd week of sickness.

If you are going from the UK to the USA

Short-term Incapacity benefit is not payable in the USA under the terms of the agreement. However, you might be able to get short-term Incapacity Benefit for a time if you are going to the USA temporarily and you are going for medical treatment,

or you have already been incapable of work for more than six months.

If you are getting UK short-term Incapacity Benefit and you plan to go to the USA, let your Jobcentre Plus/social security office know well before you leave the UK.

You will need to tell them:

- your full name and address;
- your National Insurance number;
- details of the benefits you are getting;
- the date you plan to go to the USA;
- when you plan to come back to the UK; and
- why you are going to the USA.

If you come to the UK from the USA

You might be able to get short-term Incapacity Benefit if you were working abroad for a UK employer and remained *ordinarily resident* in the UK for the whole time you were abroad, and paid contributions for the first 52 weeks

For further information, please contact The Pension Service at Tyneview Park. Their address is on page 21.

Long-term Incapacity Benefit

Payment of UK long-term Incapacity Benefit in the USA

If you are getting UK long-term Incapacity Benefit, the agreement with the USA allows you to carry on getting it if you go

to the USA. But you must become *ordinarily resident* there and continue to meet the conditions for getting your benefit.

UK long-term Incapacity Benefit and US Disability Pension paid at the same time

If you have been insured in both the UK and the USA and you qualify for both UK long-term Incapacity Benefit and US Disability Pension at the same time, your UK long-term Incapacity Benefit will be adjusted, otherwise it will be paid at the standard rate.

If you are entitled to US Disability Pension, your UK long-term Incapacity Benefit will be worked out as follows:

First, we will work out how much benefit you would get if all your insurance had been paid in the UK. The amount you will receive will depend on how much of the combined insurance is made up of UK insurance.

If you had paid 1,000 weeks of UK insurance and 500 weeks of US insurance, we would pay two-thirds of the benefit.

If you had been insured in the USA, the UK, Jersey and/or Guernsey, only one UK benefit will be paid. This will be from either the UK, Jersey or Guernsey, depending on which of those countries you were last insured in. Whichever part of the UK pays will take any insurance in the other countries into account when working out your entitlement to benefit.

If you are living in the UK and your right to UK long-term Incapacity Benefit was worked out on your UK insurance alone,

and your UK benefit has been adjusted because you also get US Disability Pension,

and the combined total of UK and US benefit is less than you would have got if your UK benefit had not been reduced,

then we will make up the difference.

Qualifying for UK long-term Incapacity Benefit while in the USA

You can get UK long-term Incapacity Benefit while you are in the USA **if:**

you are not currently liable to pay contributions to the UK scheme;

and you satisfy the relevant contribution conditions for the payment of benefit;

and you are incapable of work and have been so for at least 364 days.

In these circumstances you can be treated as if you have received UK short-term Incapacity Benefit throughout the whole 364 days and long-term Incapacity Benefit will start from the 53rd week of illness.

UK long-term Incapacity Benefit will be paid at the standard rate unless you also get US Disability Pension, in which case your UK long-term Incapacity Benefit will be adjusted.

If you are in the USA and have been incapable of work for 364 days and you think you may qualify for UK long-term Incapacity Benefit, you should contact both The Pension Service at Tyneview Park and the US authorities at the addresses on pages 21–22.

State Pension

State Pension age

State Pension ages in the UK are at present 65 for a man and 60 for a woman. But over a 10-year period, starting on 6 April 2010, State Pension age for women will change from 60 to 65.

How pension from one country is paid if you live in the other

If you are *ordinarily resident* in the USA, UK State Pension is payable at the same rate as if you were living in the UK. If, however, you live in a country where your UK pension is paid at a frozen rate, your pension will not increase during a temporary visit to the USA.

If you are resident in the UK, you will get the same rate of US pension as you would if you were in the USA.

Insured in both the UK and the USA

If you have enough insurance under each country's scheme to satisfy the contribution conditions and qualify for a pension, you can get a pension from each country.

If you do not have enough insurance for a UK pension, the agreement allows the UK to treat US insurance as UK insurance. This may give you entitlement to a UK pension.

How much you get when we use your US insurance will depend on the length of the insurance periods in each country's scheme.

UK State Pension calculation

First, we will work out how much pension you would get if all your insurance had been paid in the UK. If all your insurance would be enough for at least some UK pension, we work out how much of that comes from UK insurance.

If you had paid five years' UK insurance and 10 years' US insurance, we would work out how much pension you would have got if you had been paying UK insurance for 15 years. But because you have only actually been paying UK insurance for five years, we would pay you one-third (five-fifteenths) of that pension. This is only a general description of how a pension is calculated in these circumstances. Other special rules may apply. To find out more, contact The Pension Service at Tyneview Park. You will find their address on page 21.

Even if we use your UK and US insurance, you still may not have paid enough contributions for a pension. In this case you will not get a pension.

The US authorities will combine your UK insurance with your US insurance in the same way, if you do not qualify for a US pension, provided you have completed at least six quarters of insurance coverage in the USA.

This guide went to press in October 2005. Changes to the law after that date may affect some of the rules explained here. In particular, the Civil Partnership Act 2004 is expected to come into force on 5 December 2005. This will change the way the UK treats same-sex couples. When that happens, people of the same sex who have formed a civil partnership will be treated, as far as possible, in the same way as a married couple. Either partner in a civil partnership will be able to rely on the contributions paid by the other partner, in the same way as a married person can rely on the contributions paid by a spouse or late spouse, when claiming State Pension or bereavement benefit. Same-sex couples who are living together as if they were civil partners (but who have not formed a civil partnership) will be treated in the same way as unmarried couples.

Windfall Elimination Provisions

If you are entitled to a UK State Pension based on work after 1956, the amount of your US Retirement or Disability Benefit may be reduced in certain circumstances because of provisions in US law (Windfall Elimination Provisions).

However, your US benefit will never be reduced by more than one half of that part

of your UK pension based on work after 1956. Any part of your UK pension based on voluntary contributions to the UK will not affect the amount of your US benefit.

Entitlement to UK widows' benefits and bereavement benefits, however, will not cause a reduction in your US benefit. If you are a woman in receipt of UK Widow's Benefit, it may be better to continue getting that benefit until age 65 rather than claim UK State Pension at age 60.

Bereavement benefits and widows' benefits

Bereavement benefits have been available to men and women since 9 April 2001. All recipients of a Widow's Benefit will continue to receive that for as long as they meet the qualifying conditions.

How bereavement benefits, widows' benefits or survivor's benefits from one country are paid if you live in the other

If you are *ordinarily resident* in the USA, UK bereavement benefits or widows' benefits are payable at the same rate as if you were living in the UK. If, however, you live in a country where your UK benefit is paid at a frozen rate, your benefit will not increase during a temporary visit to the USA.

If you are resident in the UK, you will get the same rate of US Widow's Benefit in the UK as you would if you were in the USA.

If your husband or wife was insured under the insurance schemes of both the UK and the USA

If your husband or wife did not pay enough insurance contributions in the UK for you to get UK bereavement benefits, we may use their US insurance in a similar way as a person's insurance may be used for State Pension. The section **'Insured in both the UK and the USA'** under the heading **State Pension** on page 13 will tell you about this.

In the same way, if your husband or wife did not pay enough contributions in the USA for you to get USA Survivor's Benefit, the US authorities may use their UK contributions, providing they had completed at least six quarters of coverage under the US scheme.

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partners (but who have not formed a civil partnership) will be treated in the same way as unmarried couples.

Guardian's Allowance

If you are looking after somebody else's child after one or both of the child's parents have died, you may be entitled to UK Guardian's Allowance. You can be paid UK Guardian's Allowance for any time you or the child are in the USA.

Claiming your benefit

There are time limits for claiming benefits. Contact the appropriate office or organisation without delay.

If you want to claim Statutory Sick Pay or Statutory Maternity Pay

Get in touch with your employer or your local HM Revenue and Customs NI Contributions Office. It is listed in the business numbers section of the phone book.

If you want to claim other UK benefits

Contact your local Jobcentre Plus/social security office. For your nearest office, look for the display advert under 'Jobcentre Plus' in the business numbers section of the phone book. State Pension can be claimed from The Pension Service. You can telephone The Pension Service on **0845 60 60 265**.

If you want to claim UK benefits when you are in the USA

Contact The Pension Service at Tyneview Park. You will find their address on page 21.

If you want to claim US benefits

Contact the USA authorities. You can find their address on page 22.

Medical services

In the USA

There is no healthcare agreement between the UK and the USA. The National Health Service (NHS) only applies in the UK. You cannot get any money back from the NHS for any medical help you pay for in the USA.

If you have an NHS medical card, please send it, and any of your family's cards, to your Primary Care Trust. If you live in Scotland or Wales, send the card to the local Health Board. In Northern Ireland, send it to the Central Services Agency. Their address is on the card or on **www.nhs.uk**. Or you can give it to the Immigration Officer as you leave the UK.

If you don't have a medical card, please tell your local Primary Care Trust, local Health Board or the Central Services Agency:

- your name;
- your address;
- your date of birth;
- the name and address of your UK doctor;
- your NHS number, if you know it; and
- when you are going to leave the UK.

You can get their address from **www.nhs.uk**, the business numbers section of the phone book or from a post office.

In the United Kingdom (England, Scotland, Wales and Northern Ireland)

Temporary visits to the UK

Under NHS rules anyone, wherever they are from, who needs treatment for an emergency condition that occurs during a visit to the UK will not be charged for treatment at a hospital accident and emergency department or GP's surgery. This does not extend to treatment as an inpatient or registered outpatient at a hospital or to routine, non-emergency treatment from a GP or dentist. You will normally have to pay for these services, as well as a charge for any medicines you need.

If you come to the UK specifically for medical treatment, you will have to pay for it. You will not get your money back.

More detailed information about medical services in England is available from the Department of Health website at:

www.dh.gov.uk/overseasvisitors

Living permanently in the UK

If you have come to live permanently in the UK, you can get the full range of treatments available under the NHS. These are all generally free of charge, although there are some charges for medicines, dental treatment, glasses and some medical appliances.

You can approach any doctor's practice and ask to be registered on their list for NHS treatment. For help and advice on registering with a GP practice, ask your local Primary Care Trust. Primary Care Trust contact details can be found at www.nhs.uk.

In the Isle of Man

If you want to know about medical services in the Isle of Man, please contact the Department of Health and Social Security in the Isle of Man at the address on page 20.

In the Channel Islands

If you want to know about medical services in Jersey, please contact the States of Jersey Department of Health at the address on page 20.

If you want to know about medical services in Guernsey (including Alderney, Sark, Herm and Jethou), please contact the States of Guernsey Board of Health at the address on page 20.

Where to get help and advice

General information

If you wish to contact any agency whose address is given in this section, please supply the following information, if possible:

- your full name;
- your full address;
- your date of birth; and
- your UK National Insurance (NI) number or NHS number. A UK NI number should be quoted, if known, for UK benefit or contribution enquiries. For medical/health enquiries, an NHS number should be quoted, if known.

Some helpful leaflets

You can get information about UK benefits from other leaflets. You can also get more information from the Department for Work and Pensions website: www.dwp.gov.uk

You can get the following leaflets from your local Jobcentre Plus/social security office or, if you are abroad, from The Pension Service at Tyneview Park. You can find their address on page 21.

<i>Babies and children</i>	BC1
<i>A guide to Child Benefit and Guardian's Allowance</i>	CB1
<i>Widowed?</i>	GL14
<i>Social security benefit rates</i>	GL23
<i>If you think our decision is wrong</i>	GL24
<i>Coming from abroad and social security benefits</i>	GL28
<i>Going abroad and social security benefits</i>	GL29
<i>A guide to Incapacity Benefit</i>	IB1
<i>A guide to Income Support</i>	IS20
<i>Jobseeker's Allowance – Helping you back to work</i>	JSAL5
<i>A guide to maternity benefits</i>	NI17A
<i>Social security abroad</i>	NI38
<i>State Pensions – Your guide</i>	PM2
<i>Sick or disabled?</i>	SD1
<i>Ill or disabled because of a disease or deafness caused by work?</i>	SD6
<i>Disabled because of an accident at work?</i>	SD7
<i>Financial help if you work or are looking for work</i>	WK1

Addresses for enquiries about medical treatment

England

Department of Health
Finance Directorate
Quarry House
Quarry Hill
Leeds LS2 7UE
tel: 0113 254 5819
email: dhmail@dh.gov.uk

Scotland

Scottish Executive Health Department
St Andrew's House
Regent Road
Edinburgh EH1 3DG
tel: 0131 556 8400
email: ceu@scotland.gov.uk

Wales

National Assembly for Wales
NHS Directorate
Cathays Park
Cardiff CF10 3NQ
tel: 029 2082 5111
email: health.enquiries@wales.gsi.gov.uk

Northern Ireland

Department of Health, Social Services
and Public Safety
General Medical Services Branch
Room D3
Castle Buildings
Upper Newtownards Road
Belfast BT4 3SQ
tel: 028 9052 2890

Isle of Man

Department of Health and Social Security
Health Division
Crookall House
Demesne Road
Douglas
Isle of Man IM1 3QA
tel: 01624 642608
email: healthservices@dhss.gov.im

Jersey

States of Jersey Department of Health
Peter Crill House
Gloucester Street
St Helier
Jersey JE2 3QS
Channel Islands
tel: 01534 622000

Guernsey

States of Guernsey Board of Health
John Henry House
Le Vauquiedor
St Martins
Guernsey GY4 6UU
Channel Islands
tel: 01481 725241

Addresses for contribution and benefit enquiries

UK Social Security Scheme (but not Guardian's Allowance)

Department for Work and Pensions
The Pension Service
International Pension Centre
Tyneview Park
Newcastle-upon-Tyne NE98 1BA

If you are in the UK, you can phone or fax
The Pension Service at Tyneview Park on:
tel: 0191 218 7777
fax: 0191 218 3836

If you are phoning or sending a fax from
outside the UK, dial the international code,
then:
tel: 44 191 218 7777
fax: 44 191 218 3836
email: **TVP-IPC-Customer-Care@
thepensionsservice.gsi.gov.uk**

Guardian's Allowance

HM Revenue and Customs
Child Benefit Office
PO Box 1
Washington
Newcastle-upon-Tyne NE88 1AA

If you are in the UK, you can phone or fax
the Child Benefit Office on:
tel: 0845 302 1464
fax: 0191 225 1543

If you are phoning or sending a fax from
outside the UK, dial the international code,
then:

tel: 44 191 225 1536
fax: 44 191 225 1543
email: **child.benefit@hmrc.gsi.gov.uk**

National Insurance contributions

HM Revenue and Customs
Centre for Non Residents
Room BP1301
Benton Park View
Newcastle-upon-Tyne NE98 1ZZ

If you are in the UK, you can phone or fax
the Centre for Non Residents (Newcastle)
Helpline on:
tel: 0845 915 4811
fax: 0845 915 0067

If you are phoning or sending a fax from
outside the UK, dial the international code,
then:
tel: 44 191 203 7010
fax: 44 191 225 0067
You can also get more information and
contact HM Revenue and Customs via
their website: **www.hmrc.gov.uk**

For details of UK Income Tax while you are abroad contact:

HM Revenue and Customs
Centre for Non Residents
St John's House
Merton Road
Bootle
Merseyside L69 9BB

You can phone the Centre for Non Residents on:
tel: 0845 070 0040

If you are phoning from outside the UK, dial the international code, then:
tel: 44 151 210 2222

Isle of Man Social Security Scheme

Department of Health and Social Security
Markwell House
Market Street
Douglas
Isle of Man IM1 2RZ

You can phone or fax the Department of Health and Social Security on:

tel: 01624 685059 (Contributions)

01624 685068 (Pensions)

01624 685101 (Other benefits)

fax: 01624 685030

email: socialsecurity@dhss.gov.im

Jersey Social Security Scheme

Employment and Social Security

Department

Philip le Feuvre House

La Motte Street

St Helier

Jersey JE4 8PE

Channel Islands

You can phone or fax the Employment and Social Security Department on:

tel: 01534 280000

fax: 01534 280280

email: D.Rose@gov.je

Guernsey Social Security Scheme

Guernsey Social Security Department

Edward T Wheadon House

Le Truchot

St Peter Port

Guernsey GY1 3WH

Channel Islands

You can phone or fax the Guernsey Social Security Department on:

tel: 01481 732500

fax: 01481 728187 (Administrator)

01481 722793 (Contributions)

01481 714853 (Benefits)

emails: enquiry@ssd.gov.gg

US Social Security Scheme if you are in the UK

United States Embassy

Federal Benefits Unit

Grosvenor Square

London W1A 2LQ

US contribution enquiries if you are not in the UK

Social Security Administration

Office of International Policy

PO Box 17741

Baltimore

Maryland 21235

USA

US general enquiries if you are not in the UK

Social Security Administration

Office of International Operations

PO Box 17049

Baltimore

Maryland 21303

USA

This leaflet is only a general guide to benefit and is not a full and authoritative statement of the law. We have made every effort to ensure that the information in this leaflet is correct at the date shown on the cover. However, changes in the law may make the leaflet become gradually less accurate.

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