



Agreement Between The United States And The Netherlands

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Introduction

An agreement effective November 1, 1990, between the United States and the Netherlands improves social security protection for people who work or have worked in both countries. It helps many people who, without the agreement, would not be eligible for monthly retirement, disability or survivors benefits under the social security system of one or both countries. It also helps people who would otherwise have to pay social security taxes to both countries on the same earnings.

The agreement covers social security taxes (including the U.S. Medicare portion) and social security retirement, disability and survivors

benefits. It does not cover benefits under the U.S. Medicare program or Supplemental Security Income program.

This booklet covers highlights of the agreement and explains how it may help you **while you work and when you apply for benefits**.

The agreement may help you, your family and your employer

- **While you work** — If your work is covered by both the U.S. and Dutch social security systems, you (and your employer, if you are employed) normally would have to pay social security taxes to both countries for the same work. However, the agreement eliminates this double coverage so you pay taxes to only one system (see pages 2-5).

- **When you apply for benefits** — You may have some social security credits in both the United States and the Netherlands but not have enough to be eligible for benefits in one country or the other. The agreement makes it easier to qualify for benefits by letting you add together your social security credits in both countries. For more details, see the section on “**Monthly benefits**” beginning on page 5.

Coverage and Social Security taxes

Before the agreement, employees, employers and self-employed people could, under certain circumstances, be required to pay social security taxes to both the United States and the Netherlands for the same work.

Under the agreement, if you work as an employee in the United States, you normally will be covered by the United States, and you and your employer will pay Social Security taxes only to the United States. If you work as an employee in the Netherlands, you normally will be covered by the Netherlands, and you and your employer pay social security taxes only to the Netherlands.

On the other hand, if your employer sends you from one country to work for that employer or an affiliate in the other country for five years or less, you will continue to be covered by your home country and you will be exempt from coverage in the other country. For example, if a U.S. company sends an employee to work for that employer or an affiliate in the Netherlands for no more than five years, the employer and

employee will continue to pay only U.S. Social Security taxes and will not have to pay in the Netherlands.

If you are self-employed and reside in the United States or the Netherlands, you generally will be covered and taxed only by the country where you reside.

NOTE: *In addition to the Dutch social security taxes that cover old-age, disability and survivors benefits, the agreement also includes the Dutch taxes that cover health and sickness insurance benefits, unemployment benefits and family allowances. As a result, workers exempted from Dutch social security coverage by the agreement pay no social security taxes for these programs and generally cannot receive benefits from them. If the agreement exempts you from Dutch coverage, you and your employer may wish to arrange for alternative benefit protection.*

Summary of agreement rules

The following table shows whether your work is covered under the U.S. or Dutch social security system. If you are covered under U.S. Social Security, you and your employer (if you are an employee) must pay U.S. Social Security taxes. If you are covered under the Dutch system, you and your employer (if you are an employee) must pay Dutch social security taxes. If you are self-employed and reside in the United States or the Netherlands, you will generally be covered and taxed only by the country where you reside. The next section (beginning on page 3) explains how to get a form from the country where you are covered that will prove you are exempt in the other country.

Your work status	Coverage and taxes
<i>You are working in the Netherlands:</i>	
<i>For a U.S. employer who:</i>	
• Sent you to work in the Netherlands for five years or less	U.S.
• Sent you to work in the Netherlands for more than five years	Netherlands
• Hired you in the Netherlands	Netherlands
<i>For a non-U.S. employer</i>	Netherlands

Your work status	Coverage and taxes
<i>For the U.S. government and you are a:</i>	
• U.S. national	U.S. (either Social Security or federal retirement program)
• Dutch national	Netherlands
<i>You are working in the U.S.:</i>	
<i>For an employer in the Netherlands who:</i>	
• Sent you to work in the U.S. for five years or less	Netherlands
• Sent you to work in the U.S. for more than five years	U.S.
• Hired you in the U.S.	U.S.
<i>For a non-Dutch employer</i>	U.S.
<i>For the Dutch government and you are a:</i>	
• Dutch national	Netherlands
• U.S. national	U.S.
<i>You are self-employed and you:</i>	
• Reside in the U.S.	U.S.
• Reside in the Netherlands	Netherlands

NOTE: As the table indicates, a U.S. worker employed in the Netherlands can be covered by U.S. Social Security only if he or she works for a U.S. employer. A U.S. employer includes a corporation organized under the laws of the United States or any state, a partnership if at least two-thirds of the partners are U.S. residents, a person who is a resident of the U.S. or a trust if all the trustees are U.S. residents. The term also includes a foreign affiliate of a U.S. employer if the U.S. employer has entered into an agreement with the Internal Revenue Service (IRS) under section 3121(l) of the Internal Revenue Code to pay Social Security taxes for U.S. citizens and residents employed by the affiliate.

Certificate of coverage

A certificate of coverage issued by one country serves as proof of exemption from social security taxes on the same earnings in the other country.

Certificates for employees

To establish an exemption from compulsory coverage and taxes under the Dutch system, your employer must request a certificate of coverage (form USA/NL 101) from the United States at this address:

Social Security Administration
Office of International Programs
P.O. Box 17741
Baltimore, MD 21235-7741
USA

If preferred, the request may be sent by FAX to **410-966-1861**. Please note this FAX number should only be used to request certificates of coverage.

No special form is required to request a certificate but the request must be in writing and provide the following:

- Full name of worker (including maiden name for married woman);
- Date and place of birth;
- Citizenship;
- Country of worker's permanent residence;
- U.S. Social Security number;
- Name (including maiden name of wife), relationship and date of birth of family members accompanying the worker;

- Date of hire;
- Country of hire;
- Name and address of the employer in the United States and the Netherlands; and
- Date of transfer and anticipated date of return.

In addition, your employer must indicate if you remain an employee of the U.S. company while working in the Netherlands or if you become an employee of the U.S. company's affiliate in the Netherlands. If you become an employee of an affiliate, your employer must indicate if the U.S. company has an agreement with the Internal Revenue Service (IRS) under section 3121(l) of the Internal Revenue Code to pay U.S. Social Security taxes for U.S. citizens and residents employed by the affiliate and, if yes, the effective date of the agreement.

Your employer also can request a certificate of U.S. coverage for you over the Internet using a special online request form available www.socialsecurity.gov/coc. Only an employer can use the online form to request a certificate of coverage. A self-employed person must submit a request by mail or fax.

To establish your exemption from coverage under the U.S. Social Security system, your employer in the Netherlands must request a certificate of coverage (form NL/USA 101) from the Netherlands at this address:

Sociale Verzekeringsbank
 (Social Insurance Bank)
 Department For International Secondment
 Van Heuven Goedhartlaan 1
 P.O. Box 357
 1180 KJ Amstelveen
 THE NETHERLANDS

The same information required for a certificate of coverage from the United States is needed to get a certificate of coverage from the Netherlands except that you must show your Dutch social security number rather than your U.S. Social Security number.

Certificates for self-employed people

If you are self-employed and would normally have to pay social security taxes to both the U.S. and Dutch systems, you can establish your exemption from one of the taxes:

- If you reside in the United States, write to the Social Security Administration at the address on page 3;
- If you reside in the Netherlands, write to the Sociale Verzekeringsbank at the address on page 4.

Be sure to provide the following information in your letter:

- Full name of worker (including maiden name for married woman);
- Date and place of birth;
- Citizenship;
- Country of permanent residence;
- U.S. and/or Dutch social security number;
- Name (including maiden name of wife), relationship and date of birth of family members accompanying the worker;
- Nature of self-employment activity;
- Dates the activity was or will be performed; and
- Name and address of your business in both countries.

Effective date of coverage exemption

The certificate of coverage you receive from one country will show the effective date of your exemption from paying social security taxes in the other country. Generally, this will be the date you began working in the other country, but no earlier than the effective date of the agreement.

Certificates of coverage issued by the Netherlands should be retained by the employer in the United States in case of an audit by the IRS. No copies should be sent to the IRS unless specifically requested by the IRS. However, a self-employed person must attach a **photocopy** of the certificate to his or her income tax return each year as proof of the U.S. exemption.

Copies of certificates of coverage issued by the United States will be provided for both the employee and employer. It will be their responsibility to present the certificate to the Dutch authorities when requested to do so. To avoid any difficulties, your employer (or you, if you are self-employed) should request a certificate of coverage as early as possible, preferably before your work in the other country begins.

If you or your employer request a certificate of coverage, you should read the Privacy Act and Paperwork Reduction Act statements at the end of this booklet.

Monthly benefits

The following table shows the various types of social security benefits payable under the U.S. and Dutch systems and briefly describes the eligibility requirements that normally apply for each type of benefit. If you do not meet the normal requirements for these benefits, the agreement may help you to qualify (see pages 9-10).

Dutch benefits are paid under the following laws:

- AOW (General Old-Age Pensions Act)
- ANW (General Surviving Relatives Act)

- WIA (Work and Income According to Labour Capacity Act)
- Wajong (Disablement Assistance Act for Handicapped Young Persons)
- WAO¹ (Disablement Insurance Act [previous scheme])
- WAZ² (Self-Employed Persons Disablement Benefits Act)

This table is only a general guide. You can get more specific information about U.S. benefits at any U.S. Social Security office or by using the contact information on the inside cover of this publication. You can get more detailed information about the Dutch system by writing to the Dutch address on the inside cover of this publication or by visiting the Sociale Verzekeringsbank's website at www.svb.org.

Under U.S. Social Security, you may earn up to four credits each year depending on the amount of your covered earnings. The amount needed to earn a work credit goes up slightly each year. For more information, ask for *How You Earn Credits* (Publication No. 05-10072). Under the Dutch system, credits are measured in months. To simplify the information in the table, requirements are shown in years of credits.

Retirement or old-age benefits	
<i>United States</i>	<i>Netherlands</i>
Worker—Full benefits at full retirement age.* Reduced benefit as early as age 62. Required work credits range from 1 ½ to 10 years (10 years if age 62 in 1991 or later).	Worker—Full benefits payable at age 65 with 50 years of coverage under the AOW; proportionately reduced pension if fewer than 50 years. Minimum of one year of AOW coverage needed to qualify.

*The full retirement age is 66 for people born in 1943-1954 and will gradually increase to age 67 for people born in 1960 or later.

1 WIA replaced the old scheme WAO effective December 29, 2005. Disabilities on or after August 1, 2004, will be covered under WIA. WAO continues to exist for people currently receiving benefits under the WAO.
2 WAZ benefit discontinued. Only self-employed persons who became occupationally disabled before August 1, 2004, can still receive WAZ benefits.

Disability benefits	
<i>United States</i>	<i>Netherlands</i>
<p>Worker — Under full retirement age* can get benefit if unable to do any substantial gainful work for at least a year. 1 ½ to 10 years credit needed, depending on age at date of onset. Some recent work credits also needed unless worker is blind.</p>	<p>Worker — Four types of benefits are payable.</p> <p>1. WAO¹ — Person under age 65 can get benefits if they became ill before 1/1/04 and at least 15 percent disabled for at least 104 weeks.</p> <p>2. WIA — Persons under age 65 can get benefits if illness began on or after 11/1/2004 and at least 35% disabled for at least 104 weeks.</p> <p>3. WAZ² — People under age 65 can get benefits if at least 25% disabled for at least 52 weeks. Must be working in WAZ covered self-employment at disability onset.</p> <p>Children —</p> <p>4. Wajong — Persons living in the Netherlands can get a benefit if under age 65 and at least 25% disabled on the date of 17th birthday or 25% disabled by age 30 and a student for at least 6 months prior to disability onset.</p>

Family benefits to dependents of retired or disabled people	
<i>United States</i>	<i>Netherlands</i>
<p>Spouse — Full benefit at full retirement age* or at any age if caring for worker's entitled child under age 16 (or disabled before age 22). Reduced benefit as early as age 62 if not caring for a child.</p>	<p>Spouse — No provision. However, beneficiaries who are married or share a household with a person under age 65 may receive a benefit supplement in addition to their pension.</p>
<p>Divorced spouse — Full benefit at full retirement age.* Reduced benefit as early as age 62. Must be unmarried and have been married to worker for at least 10 years.</p>	<p>Divorced spouse — No provision.</p>
<p>Children — If unmarried, up to age 18 (age 19 if in an elementary or secondary school full time) or any age if disabled before age 22.</p>	<p>Children — No provision.</p>

*The full retirement age is 66 for people born in 1943-1954 and will gradually increase to age 67 for people born in 1960 or later.

Survivors benefits	
<i>United States</i>	<i>Netherlands</i>
<p>Widow(er) — Full benefit at full retirement age* or at any age if caring for deceased's entitled child under age 16 (or disabled before age 22). Reduced benefit as early as age 60 (or age 50 if disabled) if not caring for child. Benefits may be continued if remarriage occurs after age 60 (or age 50 if disabled).</p>	<p>Widow(er) or living with partner —</p> <p>Benefit payable to survivor if:</p> <ul style="list-style-type: none"> • Surviving relative is under age 65; • Partner was insured under ANW on the date of death • Is caring for child(ren) under age 18, or • Is at least 45% occupationally disabled.

1 WIA replaced the old scheme WAO effective December 29, 2005. Disabilities on or after August 1, 2004, will be covered under WIA. WAO continues to exist for people currently receiving benefits under the WAO.

2 WAZ benefit discontinued. Only self-employed persons who became occupationally disabled before August 1, 2004, can still receive WAZ benefits.

Survivors benefits	
Divorced widow(er) — Same as widow or widower if marriage lasted at least 10 years.	Divorced widow(er) — Benefit payable if not remarried or sharing a household with someone and would have met the requirements for a widow or widower benefit if the former spouse had died before the divorce was final.
Children — Same as for children of retired or disabled workers.	Children — Benefit payable if both parents are deceased and the child is: <ul style="list-style-type: none"> • Under age 16; or • Under age 18 and disabled; or • Under age 21 and • a student. NOTE: <i>If only one parent is deceased, a reduced orphan's benefit is paid to the person caring for a child who meets the above requirements.</i>
Lump-sum death benefit — A one-time payment not to exceed \$255 payable on the death of an insured worker.	Lump-sum death benefit — A one-time payment equal to one monthly benefit and holiday allowance payable on death of the worker.

**The full retirement age for survivors is age 66 for people born in 1945-1956 and will gradually increase to age 67 for people born in 1962 or later.*

How benefits can be paid

If you have social security credits in both the United States and the Netherlands, you may be eligible for benefits from one or both countries. If you meet all the basic requirements under one country's system, you will get a regular benefit from that country. If you do not meet the basic requirements, the agreement may help you qualify for a benefit as explained below.

- **Benefits from the United States** — If you do not have enough work credits under the U.S. system to qualify for regular benefits, you may be able to qualify for a partial benefit from the United States based on both U.S. and Dutch credits. However, to be eligible to have your Dutch credits counted, you must have earned at least six credits (generally one and one-half years of work) under the U.S. system. If you already have enough credits under the U.S. system to qualify for a benefit, the United States cannot count your Dutch credits.
- **Benefits from the Netherlands** — Under the agreement, people who meet certain conditions can get an increased Dutch old-age pension, or use their U.S. Social Security

credits to help qualify for a Dutch disability or survivors pension.

1. **Old-age pension** — A person can qualify for a Dutch old-age pension with as little as one year of Dutch coverage. Therefore, work credits under the U.S. system will not be counted when determining eligibility for the old-age pension.

The agreement does permit certain people to qualify for a higher benefit amount based on special credits for periods they resided in the Netherlands before 1957. To qualify for these special pre-1957 credits, you must have earned some Dutch social security coverage after 1956 and meet certain eligibility requirements.

2. **Disability and survivors pensions** — Although there is no minimum coverage requirement for Dutch disability or survivors pensions, the worker must have been covered under the Dutch system at the time the disability began or at the time of death for a benefit to be payable. Under the agreement, the worker may meet this requirement if he or she has credit for a minimum of 12 months of Dutch coverage

and had recent U.S. coverage (or was eligible for a U.S. benefit) at the time the disability began or at the time of death.

How credits get counted

You do not have to do anything to have your credits in one country counted by the other country. If we need to count your credits under the Dutch system to help you qualify for a U.S. benefit, we will get a copy of your Dutch earnings record directly from the Netherlands when you apply for benefits. If the Netherlands needs to count your U.S. credits to help you qualify for a Dutch benefit, they will get a copy of your U.S. earnings record directly from the Social Security Administration when you apply for the Dutch benefit.

Although each country may count your credits in the other country, your credits are not actually transferred from one country to the other. They remain on your record in the country where you earned them and also can be used to qualify for benefits there.

Computation of U.S. benefit under the agreement

When a U.S. benefit becomes payable as a result of counting both U.S. and Dutch social security credits, an initial benefit is determined based on your U.S. earnings as if your entire career had been completed under the U.S. system. This initial benefit is then reduced to reflect the fact that Dutch credits helped to make the benefit payable. The amount of the reduction will depend on the number of U.S. credits: the more U.S. credits, the smaller the reduction; and the fewer U.S. credits, the larger the reduction.

A Dutch pension may affect your U.S. benefit

If you qualify for social security benefits from both the United States and the Netherlands and you did not need the agreement to qualify for the U.S. benefit, the amount of your U.S. benefit may be reduced. This is a result of a provision in U.S. law that can affect the way your benefit is figured if you also receive a pension based on work that was not covered

by U.S. Social Security. For more information, call our toll-free number, **1-800-772-1213**, or visit our website, **www.socialsecurity.gov**, and get a copy of *Windfall Elimination Provision*, (Publication No. 05-10045). If you are outside the United States, you may write to us at the address shown on the inside cover of this publication.

What you need to know about Medicare

Medicare is the U.S. national health insurance program for people age 65 or older or who are disabled. Medicare has four parts:

- Hospital insurance (Part A) helps pay for inpatient hospital care and certain follow-up services.
- Medical insurance (Part B) helps pay for doctors' services, outpatient hospital care and other medical services.
- Medicare Advantage plans (Part C) are available in many areas. People with Medicare Parts A and B can choose to receive all of their health care services through a provider organization under Part C.
- Prescription drug coverage (Part D) helps pay for medications doctors prescribe for medical treatment.

You are eligible for free hospital insurance at age 65 if you have worked long enough under U.S. Social Security to qualify for a retirement benefit. People born in 1929 or later need 40 credits (about 10 years of covered work) to qualify for retirement benefits.

Although the agreement between the United States and the Netherlands allows the Social Security Administration to count your Dutch credits to help you qualify for U.S. retirement, disability or survivors benefits, the agreement does not cover Medicare benefits. As a result, we cannot count your credits in the Netherlands to establish entitlement to free Medicare hospital insurance.

For more information about Medicare ask for *Medicare* (Publication No. 05-10043) or visit Medicare's website at **www.medicare.gov**.

Claims for benefits

If you live in the United States and wish to apply for U.S. or Dutch benefits:

- Visit or write any U.S. Social Security office; or
- Phone our toll-free number, **1-800-772-1213**, 7 a.m. to 7 p.m., Monday - Friday. People who are deaf or hard of hearing may call our toll-free TTY number, **1-800-325-0778**.

You can apply for Dutch benefits at any U.S. Social Security office by completing application form SSA-2490.

If you live in Netherlands and wish to apply for benefits, contact:

- The Federal Benefits Unit at the U.S. Embassy in Dublin, Ireland (phone **353-1-6687-122**, ext. **2112**) to file for U.S. benefits, or
- Any Dutch social security office to file for Dutch benefits.

You can apply with one country and ask to have your application considered as a claim for benefits from the other country. Information from your application will then be sent to the other country. Each country will process the claim under its own laws—counting credits from the other country when appropriate—and notify you of its decision.

If you have not applied for benefits before, you may need to provide certain information and documents when you apply. These include the worker's U.S. and Dutch social security numbers, proof of age for all claimants, evidence of the worker's U.S. earnings in the past 24 months and information about the worker's coverage under the Dutch system. You may wish to call the Social Security office before you go there to see if you need any other information.

Payment of benefits

Each country pays its own benefit. U.S. payments are made by the U.S. Department of Treasury each month and cover benefits for the preceding month. The Netherlands also pays benefits each month for the preceding month.

Absence from U.S. territory

Normally, persons who are not U.S. citizens may receive U.S. Social Security benefits while outside the United States only if they meet certain requirements. Under the agreement, however, you may receive benefits as long as you reside in the Netherlands regardless of your nationality. If you are not a U.S. or Dutch citizen and live in another country, you may not be able to receive benefits. The restrictions on U.S. benefits are explained in the publication, *Your Payments While You Are Outside The United States* (Publication No. 05-10137).

Appeals

If you disagree with the decision made on your claim for benefits under the agreement, contact any U.S. or Dutch social security office. The people there can tell you what you need to do to appeal the decision.

The Dutch social security authorities will review your appeal if it affects your rights under the Dutch system, while U.S. Social Security authorities will review your appeal if it affects your rights under the U.S. system. Since each country's decisions are made independently of the other, a decision by one country on a particular issue may not always conform with the decision made by the other country on the same issue.

Authority to collect information for a certificate of coverage (see pages 3-5)

Privacy Act

Section 233 of the *Social Security Act* as amended, [42 U.S.C. 433] authorizes us to collect this information. We will use the information you provide to determine if your current work should be covered only under the U.S. Social Security system in accordance

with a Totalization agreement. The information you provide on this form is voluntary. However, failure to provide all or part of the requested information may prevent us from making an accurate and timely decision on your request for a certificate of coverage. Without the certificate, current work may continue to be subject to coverage and taxation under both the U.S. and the foreign Social Security systems.

We rarely use the information you provide on this form for any purpose other than for the reasons explained above. However, we may use it for the administration and integrity of Social Security programs. We may also disclose information to another person or to another agency in accordance with approved routine uses, which include but are not limited to the following:

1. To enable a third party or an agency to assist Social Security in establishing rights to Social Security benefits or coverage;
2. To comply with Federal laws requiring the release of information from Social Security records (e.g., to the Government Accountability Office, General Services Administration, National Archives Records Administration, and the Department of Veterans Affairs);
3. To make determinations for eligibility in similar health and income maintenance programs at the Federal, State, and local level; and
4. To facilitate statistical research, audit, or investigative activities necessary to assure the integrity of Social Security programs.

We may also use the information you provide in computer matching programs. Matching programs compare our records with records kept by other Federal, State, or local government agencies. Information from these matching programs can be used to establish or verify a person's eligibility for Federally-funded or administered benefit programs and for repayment of payments or delinquent debts under these programs.

A complete list of routine uses for this information is available in our System of Records Notice entitled, *Earnings Records and Self-Employment Income System*, 60-0059. This notice, additional information regarding this form, and information regarding our programs and systems, are available online at www.socialsecurity.gov or at any Social Security office.

Paperwork Reduction Act Notice

This information collection meets the clearance requirements of 44 U.S.C. section 3507, as amended by section 2 of the *Paperwork Reduction Act of 1995*. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take you about 30 minutes to read the instructions, gather the necessary facts, and answer the questions to request a certificate of coverage.

Contacting Social Security

Visit our website

The most convenient way to conduct Social Security business from anywhere at any time, is to visit www.socialsecurity.gov. There, you can:

- Apply for retirement, disability, and Medicare benefits;
- Find copies of our publications;
- Get answers to frequently asked questions; and
- So much more!

Call us

If you don't have access to the internet, we offer many automated services by telephone, 24 hours a day, 7 days a week. If you're in the United States, call us toll-free at **1-800-772-1213** or at our TTY number, **1-800-325-0778**, if you're deaf or hard of hearing.

If you need to speak to a person, we can answer your calls from 7 a.m. to 7 p.m., Monday through Friday. We ask for your patience during busy

periods since you may experience a higher than usual rate of busy signals and longer hold times to speak to us. We look forward to serving you.

For more information

To file a claim for U.S. or Dutch benefits under the agreement, follow the instructions on page 9.

If you live outside the United States, write to:

Office of International Operations (OIO)
OIO—Totalization
P.O. Box 17769
Baltimore, MD 21235-7769
USA

For more information about the Dutch social security programs, contact any social security office in the Netherlands:

- If you do not live in the Netherlands and you want information about retirement, survivors or child’s benefits, write to:

Sociale Verzekeringsbank
Postbus 576
9700 An Groningen
THE NETHERLANDS; or

- If you live outside the Netherlands and want information about disability benefits, contact:

GAK NL BV
Postbus 8300
1005 CA Amsterdam
THE NETHERLANDS

If you **do not wish to file a claim for benefits** but would like more information about the agreement, write to:

Social Security Administration
Office of International Programs
P.O. Box 17741
Baltimore, MD 21235-7741
USA

For additional information visit our website:
www.socialsecurity.gov/international



Securing today
and tomorrow

Social Security Administration
Publication No. 05-10196
August 2017

Agreement Between The United States And The Netherlands
Produced and published at U.S. taxpayer expense