

# Social Security abroad

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If you are going abroad, this leaflet will help you decide if you should pay National Insurance contributions (NICs) to the United Kingdom (UK) NI scheme. It also gives details about getting benefits abroad.

## Introduction

Some people employed abroad have to pay UK NICs. Others may choose to pay them to help qualify for benefits when they get back to this country or for State Pension or bereavement benefits whether they come back or stay abroad.

This leaflet describes the classes of NICs, and how paying them affects your entitlement to social security benefits. It also describes arrangements for getting health care cover.

### **This leaflet does not apply to everyone.**

If you are:

- going to a European Economic Area (EEA) country or to a country which has a reciprocal agreement on social security with the UK, see pages 2 and 3 for how to get more information
- going to Northern Ireland or the Isle of Man, you don't need this leaflet because the social security systems there are linked to the UK's and vice versa
- a mariner, a member of the crew of a civil aircraft, a member of the Armed Forces serving abroad or a member of a service family living abroad, then different arrangements apply. For further information contact HM Revenue & Customs (HMRC), National Insurance Contributions & Employer Office (NIC&EO), International Caseworker, Newcastle. Their address can be found on page 32.

## Information about European Economic Area and reciprocal agreement countries

### European Economic Area (EEA)

If you are going to an EEA country you may be covered by the European Community (EC) social security rules instead of the rules in this leaflet.

### The EEA countries

Austria	Hungary	Portugal
Belgium	Iceland	Republic of Ireland
Bulgaria	Italy	Romania
Cyprus	Latvia	Slovakia
Czech Republic	Liechtenstein	Slovenia
Denmark	Lithuania	Spain
Estonia	Luxembourg	Sweden
Finland	Malta	Switzerland*
France	The Netherlands	United Kingdom (including Gibraltar but not the Channel Islands or the Isle of Man)
Germany	Norway	
Greece	Poland	

\*Switzerland is not a member of the EEA but has applied the European Community regulations on social security since 1 June 2002.

If you are going to a country covered by the European Community social security rules, contact, NIC&EO, International Caseworker, Newcastle at the appropriate address on page 32 for advice. Say how long you intend to stay and, if you are going to work, who your employer is.

For further information about the extent of the EC social security legislation, benefits and health care provision, go to [www.dwp.gov.uk/international](http://www.dwp.gov.uk/international)

## Reciprocal agreement countries

The UK has two-way agreements with some other countries about social security. If you are going to any of the countries listed, go to [www.dwp.gov.uk/international](http://www.dwp.gov.uk/international)

Barbados

Bermuda

Canada

Israel

Jamaica

Japan\*

Jersey and Guernsey

Korea\*

Mauritius

New Zealand

Philippines

Turkey

USA

Republics of former Yugoslavia - this means the Republics of Bosnia-Herzegovina, Croatia, Macedonia and Serbia

\*The Double Contributions Conventions for Japan and the Republic of Korea only cover social security contribution liability and do not include benefits.

## Summary of NICs classes and UK benefits

### National Insurance contributions (NICs)

NICs help to pay for some social security benefits, including State Pension. There are six classes of NICs. The class you pay in the UK depends on whether you are employed, self-employed or can pay voluntary NICs.

- Class 1** You must pay these if you work for an employer and your earnings are at, or above, the Primary Threshold (sometimes referred to as the Earnings Threshold). The amount you pay depends on what you earn, (up to the maximum NICs an employee can pay). Your NICs are deducted from your wages. Your employer also has to pay NICs for all employees who earn at, or above, the Primary Threshold.
- Class 1A** These contributions are paid only by employers who provide employees with certain benefits in kind for private use, for example, cars and fuel.
- Class 1B** These contributions are paid only by employers who enter into a Pay as You Earn (PAYE) Settlement Agreement with HMRC for tax.
- Class 2** Subject to certain exceptions, these contributions have to be paid in respect of each week in which you are self-employed. You pay the same amount however much you earn. In the UK, you can pay these NICs by Direct Debit deducted from your UK or Channel Islands bank or building society account.
- Class 3** These are voluntary contributions and can be paid if you want to protect your right to some social security benefits and you are not liable to pay Class 1 or Class 2 NICs. You pay them like Class 2 NICs, or as a lump sum at the end of the tax year. Although the payment of Class 3 NICs is voluntary, they cannot be automatically refunded to you at a later date.
- Class 4** Class 4 NICs are for self-employed people whose net profits are over a certain amount. These are normally paid by self-employed people in addition to Class 2 NICs. They are collected with Income Tax, and don't count towards benefits.

## How much you pay

The amounts charged normally change at the beginning of each tax year (6 April). Go to [www.hmrc.gov.uk/rates/nic.htm](http://www.hmrc.gov.uk/rates/nic.htm) for details.

The class of NICs you pay affects the benefits you can get. The following table shows which NICs count for which benefit.

Benefit	Class 1	Class 2	Class 3
Contribution-based Jobseeker's Allowance	Yes	No	No
Contribution-based Employment and Support Allowance	Yes	Yes	No
Incapacity Benefit	Yes	Yes	No
Bereavement benefits	Yes	Yes	Yes
Basic State Pension	Yes	Yes	Yes
Additional State Pension	Yes	No	No

Other benefits are non-contributory. This means that you don't have to pay any NICs to get them, but you must meet the rules that apply to them. For details of non-contributory benefits, see pages 23 to 25.

Some payments are based on your employment and earnings. These are Statutory Maternity Pay and Maternity Allowance, Statutory Sick Pay, Ordinary or Additional Statutory Paternity Pay and Statutory Adoption Pay. You have to meet the conditions that apply to them, see pages 26 to 29. If you and your employer are liable to pay NICs on your earnings whilst you are working abroad you may be able to get Statutory Maternity Pay, Statutory Sick Pay, Ordinary or Additional Statutory Paternity Pay and Statutory Adoption Pay from your employer. If you cannot get Statutory Maternity Pay but have paid Class 1 NICs abroad these may help you to get Maternity Allowance on your return to the UK.

From April 2000, benefits for widows, widowers and, from December 2005, surviving civil partners are dependent on your late spouse's or civil partner's Class 1, 2 or 3 NICs.

Basic State Pension can also be based partly or wholly on your husband's NI record if this increases the value of your entitlement.



From 6 April 2010 a married man's or civil partner's basic State Pension can be based partly or wholly on the NI record of their wife or civil partner if they have both reached State Pension age and their wife or civil partner was born on or after 6 April 1950 and is entitled to basic State Pension.

If you are divorced or have had your civil partnership dissolved and have not married again or formed a new civil partnership, you may be able to claim benefits based on your former spouse's or civil partner's NICs.

## If you are employed abroad

### When you must pay Class 1 NICs

When you are employed abroad Class 1 NICs must be paid for the first 52 weeks you are there, if you meet the following conditions:

- your employer has a place of business in the UK, and
- you are 'ordinarily resident' in the UK (see below), and
- immediately before starting the employment abroad you were resident in the UK.

## Ordinarily resident

You are ordinarily resident in a particular country if you:

- normally live there, apart from temporary or occasional absences, and
- have a settled and regular mode of life there.

When you tell us your 'ordinary resident' status you must base this on your circumstances at the time you left the UK. This is important as it will help you to work out your correct National Insurance insurability position for your period abroad.

Being ordinarily resident in the UK for National Insurance purposes is different to being resident in the UK for Income Tax purposes.

It does not follow that:

- if you are non-resident in the UK for Income Tax purposes that you will also be not ordinarily resident in the UK for National Insurance purposes, or
- if you are ordinarily resident in the UK for National Insurance purposes that you will also be resident in the UK for Income Tax purposes.

You may be ordinarily resident in:

- a place from which you are temporarily absent, or
- two places at once, in some circumstances.

When you go abroad, there are a number of factors which are considered in deciding whether or not you are ordinarily resident in the UK. For example:

Factor	Indication that you are
You return to the UK from time to time during the period of employment abroad.	Ordinarily resident in the UK. The more frequent and the longer the returns, the stronger the indication that you are ordinarily resident in the UK.
Visits to your family who have remained at your home in the UK, or holidays spent at your home in the UK.	Ordinarily resident in the UK.
Visits in connection with the overseas work, for example, for briefing or training or to make a report.	Not such a strong indication that you are ordinarily resident in the UK.
Partner and/or children are with you during your overseas employment.	Not ordinarily resident in the UK, especially if you do not retain a home in the UK or only make occasional visits to the UK.
You maintain a home in the UK during your absence.	Ordinarily resident in the UK.
Your home in the UK is available for your use on your return.	Ordinarily resident in the UK, but if your house has been rented on a long let it is not a strong indication of being ordinarily resident.
You have lived in the UK for a substantial period.	The longer the period, the stronger the indication that you are ordinarily resident in the UK despite the period of employment abroad.
You will return to the UK at the end of your employment abroad.	The earlier the return, the stronger the indication that you are ordinarily resident in the UK.

HM Revenue & Customs (HMRC), NIC&EO, International Caseworker, Newcastle will consider the circumstances of individual cases. If you have any doubts about whether you are ordinarily resident or not contact them at the address shown on page 32, giving as much information as possible based on the guidelines on pages 6 and 7.

Class 1 NICs are payable by you and your employer just as if you were employed in the UK. The rates are the same and your employer will deduct your contribution from your salary and pay it to HMRC on your behalf.

If your employer is an overseas government or an international organisation such as the United Nations High Commissioner for Refugees (UNHCR), they might not pay the employer's share of the Class 1 NICs because of their legal position in this country.

If this is the case, you become liable to pay your own Class 1 NICs.

If you don't pay these Class 1 NICs for the first 52 weeks of your employment abroad, you cannot pay Class 2 or Class 3 NICs instead. This means there will be a gap in your insurance record, which could affect your entitlement to any of the benefits listed in the table on page 5.

Payment of Class 1 NICs during your first 52 weeks abroad can help you to satisfy the conditions for contribution-based Jobseeker's Allowance, contribution-based Employment and Support Allowance, Incapacity Benefit or Maternity Allowance on your return to the UK.

If you are in any doubt about the status of your employer or require information on how to pay your share of Class 1 NICs, write to HMRC, NIC&EO, International Caseworker, Newcastle at the address shown on page 32.

After the first 52 weeks you may wish to pay either Class 2 or Class 3 NICs on a voluntary basis to protect your entitlement to State Pension and bereavement benefits. Although these benefits are payable anywhere abroad, they are not normally increased when pension rates go up in the UK.

## Paying voluntary NICs while you are abroad

### Class 2 NICs

You may choose to pay Class 2 NICs to help you qualify for contribution-based Employment and Support Allowance and Incapacity Benefit when you get back to the UK, as well as State Pension and bereavement benefits.

You can pay Class 2 NICs if you are employed or self-employed abroad and if you satisfy the following conditions:

- you have lived in the UK for a continuous three-year period at any time before the period for which NICs are to be paid. (If you have lived or worked in another EEA country or in Turkey, time spent there may help you to meet this condition), or
- before going abroad you paid a set amount in NICs for three years or more (this will be checked when you ask to pay Class 2 NICs), and
- immediately before going abroad you were ordinarily an employed or self-employed earner or registered unemployed in the UK.

You cannot pay Class 2 NICs for any period during which you are liable to pay Class 1 NICs.

If you want to apply to pay Class 2 NICs while you are abroad, fill in and return the application form CF83 at the back of this leaflet and on a separate sheet of paper include details of

- your employment(s),
- self-employment(s),
- periods of registered unemployment

during the past three years and tell us the date you:

- gave up work, or
- will give up work,

before going abroad.

Please also tell us when you intend to start, or have started work abroad and, if possible, supply documentary evidence to support your employment position abroad.

If you are liable for Class 1 NICs please don't apply to pay Class 2 NICs until your liability for Class 1 NICs has ended.

Voluntary payment of Class 2 NICs does not give cover for health care abroad in any circumstances.

Voluntary contributions correctly paid at one rate cannot later be converted to another rate simply because the other rate is cheaper.

### Class 3 NICs

You can pay voluntary Class 3 NICs to protect your right to State Pension and, if you are married or in a civil partnership, your spouse's or surviving civil partner's right to bereavement benefits. Although these benefits are payable anywhere abroad, they are not normally increased when pension rates go up in the UK. In addition, these contributions do not count towards contribution-based Employment and Support Allowance, Incapacity Benefit or Maternity Allowance.

You can pay Class 3 NICs whether you are working abroad or not, but not for the period you are liable to pay Class 1 NICs.

You can pay Class 3 NICs abroad:

- if you have paid Class 1 NICs for the first 52 weeks of your employment abroad, or
- you satisfy either of the following conditions
  - you have lived in the UK for a continuous three-year period at any time before the period for which NICs are to be paid. (If you have lived or worked in another EEA country or in Turkey, time spent there might help you to meet this condition), or
  - before you went abroad, you paid a set amount in NICs for three years or more (this will be checked when you ask to pay Class 3 NICs).

If you want to apply to pay Class 3 NICs while you are abroad, fill in and return the application form CF83 at the back of this leaflet.

If you are liable for Class 1 NICs please don't apply to pay voluntary Class 3 NICs until your liability for Class 1 NICs has ended.

Voluntary payment of Class 3 NICs does not give cover for health care abroad in any circumstances.

Voluntary NICs correctly paid at one rate cannot be later converted to another rate simply because the other rate is cheaper.

## Deciding whether to pay voluntary NICs

You can generally choose to pay Class 2 or Class 3 NICs while abroad if you wish to protect your entitlement to some social security benefits.

There are some points to bear in mind when deciding what NICs you wish to pay.

For entitlement to benefits you must pay 52 voluntary NICs for every tax year for which you choose to pay. Paying less will not give you a qualifying year. If you have paid Class 1 NICs, or received credits for any part of a tax year, the number of Class 2 or Class 3 NICs you may need to pay can only be calculated after the end of that tax year, and after the Class 1 NICs or credits have been recorded on your National Insurance account. A notice of any deficiency in your NICs record may be issued some 18 months after the end of the tax year to your last recorded address. It will tell you how many voluntary contributions you will need to pay to make that year a qualifying year.

It could be in your own interest to ask for a statement of your NICs for the year you left the UK. (See page 12 for the time limits and penalties for late payment.)

If you are entitled to pay both Class 2 and Class 3 NICs, you can change from one to the other as you choose by filling in form CF83. But you cannot change from Class 3 to Class 2 NICs if you are not working.

Class 2 contributions can help you satisfy the conditions to qualify for contribution-based Employment and Support Allowance and Incapacity Benefit when you return to the UK. They will also help protect your entitlement to State Pension and bereavement benefits which can be paid anywhere abroad.

It is important to note that Class 2 NICs should be paid by the due date of 31 January and 31 July each year. Class 3 NICs should be paid by the due date which is within 42 days of the end of the tax year they cover. Late payments may affect your right to benefits. There are also time limits for payment and financial penalties for late payment.

If Class 2 NICs are not paid before the end of the tax year following the year in which they are due, they must be paid at the highest Class 2 rate in force between the weeks when they were due and the date when they are paid. For example Class 2 NICs for the 2010-11 tax year must be paid by 5 April 2012, otherwise the amount you have to pay may increase. The later you pay the NICs, the more you might have to pay.

If Class 3 NICs are not paid until after the end of the second tax year following the one in which they were due, they must be paid at the highest Class 3 rate in force between the weeks for which they should be paid and the date they are paid. For example Class 3 NICs for the 2010-11 tax year must be paid by 5 April 2013, otherwise the amount you have to pay may increase. The later you pay the NICs, the more you might have to pay.

Payment of Class 2 or Class 3 NICs can't normally be made after the end of the sixth tax year following the one in which they were due.

## Special provisions

Special provisions apply if you reach UK State Pension age between 6 April 2008 and 5 April 2015 and are not expecting to receive a full UK basic State Pension. If these circumstances apply to you, and if you meet certain other conditions, you may be able to improve your basic State Pension by paying up to six extra years of Class 3 NICs for years going back to 1975.

For more information go to [www.hmrc.gov.uk/individuals](http://www.hmrc.gov.uk/individuals) or [www.direct.gov.uk](http://www.direct.gov.uk)

These special provisions don't apply to voluntary Class 2 NICs.

## How much do you pay?

The UK NICs rates are the same abroad as in the UK. For more information on NICs rates go to [www.hmrc.gov.uk/rates/nic.htm](http://www.hmrc.gov.uk/rates/nic.htm)

## Direct Debit

### How to pay voluntary NICs abroad

You can choose how to pay Class 2 or Class 3 NICs. This method allows you to pay NICs directly from your UK or Channel Islands bank or building society account.

**Class 2 NICs – monthly payments** will be collected monthly, four months in arrears. Each payment will cover either four or five weeks, depending on the number of Sundays in the month the payment is due for.

**Class 2 NICs – six-monthly payments** will cover 26 or 27 weeks depending on the number of Sundays in the six-month period the payment is due for. Collections will be made in January and July each year.

**Class 3 NICs** – payments will continue to be collected monthly in arrears. Each payment will cover either four or five weeks, depending on the number of Sundays in the month the payment is due for.

All payments will be collected on or up to three working days after the second Friday of each month except when bank holidays cause a change in this arrangement. Please make sure you have enough funds in your account.

The arrangement normally begins after HMRC receives a request from you to pay by Direct Debit and continues until you tell your bank or building society to cancel it. We will not collect NICs for any weeks beyond State Pension age but remember your NICs are collected in arrears when cancelling your Direct Debit.

If the NICs rate changes (which usually happens every April) the new amount will be debited from your account. HMRC will tell you of the change in the amount to be collected.

If you wish to pay in this way, tick the box on form CF83 at the back of this leaflet, fill in the Direct Debit Instruction (at the bottom of form CF83) and return it to HMRC, International Caseworker, Residency, Newcastle at the address on page 32



### The Direct Debit Guarantee



- This Guarantee is offered by all banks and building societies that accept instructions to pay Direct Debits
- If there are any changes to the amount, date or frequency of your Direct Debit HM Revenue & Customs will notify you 10 working days in advance of your account being debited or as otherwise agreed. If you request HM Revenue & Customs to collect a payment, confirmation of the amount and date will be given to you at the time of the request
- If an error is made in the payment of your Direct Debit, by HM Revenue & Customs or your bank or building society you are entitled to a full and immediate refund of the amount paid from your bank or building society
  - If you receive a refund you are not entitled to, you must pay it back when HM Revenue & Customs asks you to
- You can cancel a Direct Debit at any time by simply contacting your bank or building society. Written confirmation may be required. Please also notify us.

If you wish to have the arrears for the current tax year deducted by Direct Debit please put a tick in the appropriate box on form CF83 attached to the back of this leaflet.

Alternatively, if you wish to pay the arrears for the current tax year by sterling cheque, please tick the appropriate box on the CF83 and we will write to you with details of the amount needed after we have received your application.

Please make sure you have sufficient funds in your bank or building society account to cover the amount to be collected.

**Note:** banks and building societies may not accept Direct Debit instructions for some types of account.

### Annual payment

This allows you to pay NICs for a complete tax year, once a year in arrears, direct to HMRC, NIC&EO, International Caseworker, NEWCASTLE UPON TYNE, NE98 1ZZ. If you want to pay by this method tick the appropriate box on form CF83 at the back of this leaflet. You will be told each year how much you should pay in sterling and when payment is due. You can pay direct or through your bank or building society.

## Payments by an agent

You can get someone in the UK to pay your NICs for you. If you wish to do this, tick the appropriate box on form CF83 at the back of this leaflet and give your agent's name and address. Your agent can pay your NICs by Direct Debit or annual payment. Ask your agent to wait until they receive a letter from HMRC, NIC&EO, International Caseworker, Newcastle before paying your NICs.

## Volunteer Development Workers

If you are sent to work abroad in a developing country by a registered charity, you may be able to choose to pay the special Volunteer Development Workers Class 2 NICs. These NICs may help you satisfy the conditions for contribution-based Jobseeker's Allowance, contribution-based Employment and Support Allowance, Incapacity Benefit and Maternity Allowance and give you cover for industrial injury or disablement suffered during your employment abroad when you return to the UK.

You may pay Volunteer Development Workers Class 2 NICs if:

- you are 'ordinarily resident' in the UK (see pages 6 and 7 for what this means), and
- your recruiting organisation is approved for these purposes by HM Revenue & Customs Executive Committee, and
- the country where you are working is recognised as a developing country by HM Revenue & Customs Executive Committee.

The organisation that recruited you will know whether the last two conditions are satisfied.

Fill in form CF83 at the back of this leaflet and send it to your recruiting organisation who will act as your agent in paying your NICs.

## How to pay Volunteer Development Workers Class 2 NICs abroad

## If you are paying Class 2 or Class 3 NICs now

If you have been paying Class 2 or Class 3 NICs by Direct Debit, six-monthly payment request or quarterly bill and you are not going to pay Class 2 or Class 3 NICs whilst abroad, write to:

HMRC

National Insurance Contributions & Employer Office  
Self-Employment Services Customer Accounts Section

Benton Park View

NEWCASTLE UPON TYNE

NE98 1ZZ

If appropriate, tell them when your self-employment ended, what date you are going abroad and your overseas address.

If you want to pay Class 2 or Class 3 NICs while you are abroad, fill in and return the application form CF83 at the back of this leaflet.

## Other ways of covering your NI record

There are two other ways in which your NI record can be maintained.

### Credits

Whilst in the UK you may be able to get credits instead of having to pay NICs if you are:

- unemployed or unable to work because of illness or disability for full weeks (a week for these purposes means Sunday to Saturday). You will normally have to attend an interview every two weeks at your nearest Jobcentre Plus office (Social Security or Jobs and Benefits Office in Northern Ireland), or send in sick notes (also known as medical certificates) to your nearest Jobcentre to get the credits. In Northern Ireland you should send sick notes to the Incapacity Benefits Branch, Castle Court, Royal Avenue, Belfast, BT1 1SB
- entitled to Maternity Allowance or Carer's Allowance
- entitled to Statutory Sick Pay, Statutory Maternity Pay or Statutory Adoption Pay
- taking a course of approved training

- receiving Working Tax Credit
- required to attend jury service and did not have earnings at, or exceeding, the Lower Earnings Limit for employed earners employment
- receiving a compensatory payment such as a Payment in Lieu of Notice (PILON), or a Payment in Lieu of Remuneration (PILOR)
- a person who served a prison sentence for a conviction which has been quashed
- a man aged 60 or over (credits can be awarded automatically), but this will not apply to any tax year during which you are abroad for more than 182 days. These credits are being phased out and will no longer be available after 2018
- a young person, for the tax year in which you reach age 16 and the two following years.

Men who plan to go, or have been, abroad for more than 182 days in a tax year can claim contribution-based Jobseeker's Allowance (if they are out of work) or contribution-based Employment and Support Allowance, or Incapacity Benefit (if they are incapable of work through illness) to enable them to get credits for that part of the tax year spent in the UK. They can also pay voluntary NICs for the period they were abroad if they want that tax year to count for State Pension purposes.

If you get contribution-based Employment and Support Allowance, Incapacity Benefit or Carer's Allowance from the UK while you are abroad, you may be awarded credits instead of paying NICs.

## Home Responsibilities Protection

If your opportunity to work is limited because you are looking after a child (including as a registered foster carer) or a sick or disabled person, Home Responsibilities Protection can make it easier to get a basic State Pension. See form CF411 *Application for Home Responsibilities Protection (HRP)*.

Home Responsibilities Protection will be available to you abroad if you continue to be entitled to UK Child Benefit.

From 6 April 2010 Home Responsibilities Protection was replaced by weekly National Insurance credits for people getting Child Benefit for a child under 12, foster carers and people caring for at least 20 hours a week for one (or more) sick or severely disabled person.

## Additional information

If you marry while you are abroad and you have been paying any class of NICs, write to HMRC, NIC&EO, International Caseworker, Newcastle. The address can be found on page 32. Give the date you married and your own NI number and that of your spouse. If you are a woman, please also give your new and former name and the name and title by which you wish to be addressed in the future. We will change our records accordingly.

If you are a married woman, you may be able to use the NI record of your husband to increase your basic State Pension if your own record is not good enough. From April 2010 a married man's or civil partner's basic State Pension can be based partly or wholly on the NI record of their wife or civil partner if they have both reached State Pension age and their wife or civil partner was born on or after 6 April 1950 and is entitled to basic State Pension. For further information on all State Pension issues see leaflet *PM2 State Pensions - your guide*, or go to **[www.dwp.gov.uk/publications](http://www.dwp.gov.uk/publications)**

Some married women and widows pay reduced rate NICs because in the past they made a married woman's reduced rate election (that is, they chose to pay Class 1 NICs at a reduced rate or not to pay Class 2 NICs if self-employed). All the time that election is in force, they cannot pay Class 3 NICs, claim credits (unless they are a widow) or get Home Responsibilities Protection, or claim the benefits listed on page 5. This election ends when a woman is divorced or stops being a qualifying widow or lapses automatically where someone is not earning enough to pay NICs and is not self-employed for two complete tax years. However, a woman can also choose to revoke her married woman's election. The same rules apply abroad as in the UK. Go to **[www.hmrc.gov.uk/ni/reducedrate/marriedwomen.htm](http://www.hmrc.gov.uk/ni/reducedrate/marriedwomen.htm)**

## Social security benefits that depend on your NICs

There are several rules governing social security benefits. These are explained in a series of leaflets on individual benefits. You should read the leaflet on the benefit you are interested in. They are available on the Department for Work and Pensions website. Go to [www.dwp.gov.uk/publications](http://www.dwp.gov.uk/publications)

### What NICs are needed?

To qualify for most of the benefits mentioned in this section, you need to have NICs on your NI record during the 'relevant tax years'.

The relevant tax years are normally the last two complete tax years before the calendar year in which you claim benefit. For example, if you claim benefit in October 2008, the relevant tax years would be 6 April 2005 to 5 April 2006 and 6 April 2006 to 5 April 2007. The relevant tax years for basic State Pension and bereavement benefits are different.

Because Class 1 NICs are based on earnings, you cannot just count the number of weeks you have paid. NICs rules are based on the number of weeks NICs you would need to pay if your weekly earnings were at the Lower Earnings Limit during the tax year. If your earnings are normally above the Lower Earnings Limit, you will need to have paid fewer weeks NICs to have reached the right amount.

For the following benefits, we detail the amounts and type of NICs you need to have paid. This should help you decide if you need to pay voluntary NICs while you are away. We also give details about getting the benefits abroad and the rules when you return to the UK.

### Incapacity Benefit

Incapacity Benefit (IB) gives working age people a replacement income when they become sick or disabled and stop working or looking for work as a result. It can be paid based on the number of NICs they have paid or been credited. Or if they were sick or disabled when they were 16 or over but under 20 (25 if they were in education or training before age 20) they may be able to claim under the youth provisions. If you get IB and you are planning to go abroad, you must tell your Jobcentre Plus office immediately

to check if your benefit is affected. For more information about IB contact your nearest Jobcentre Plus office or go to [www.direct.gov.uk](http://www.direct.gov.uk)

### **Contribution-based Jobseeker's Allowance**

For more information on contribution-based Jobseeker's Allowance ask at your nearest Jobcentre Plus office (in Northern Ireland, your nearest Social Security or Jobs and Benefits Office). For more information go to [www.direct.gov.uk](http://www.direct.gov.uk)

### **Contribution-based Employment and Support Allowance**

Contribution-based Employment and Support Allowance (ESA) is a social security benefit for people who have an illness or disability. You may be able to get ESA if you have an illness or disability, and you are unemployed, or you are self-employed, or you work for an employer but you cannot get Statutory Sick Pay (SSP), or you have been getting SSP but it has now stopped. If you get contribution-based ESA and are planning to go abroad, you must contact Jobcentre Plus (in Northern Ireland customers should contact the ESA Centre, James House, Cromac Avenue, Belfast) immediately to check if your benefit is affected.

### **Maternity Allowance**

Maternity Allowance (MA) is principally based on your employment and earnings (see page 26) but payments of Class 1 NICs abroad can help you qualify for MA on your return to the UK. For information about Volunteer Development Workers and Class 2 NICs see page 15.

### **State Pension**

If you move abroad to work before you reach State Pension age, you might not build up entitlement to a State Pension (the basic State Pension and any additional State Pension) for those years. However, this depends on your particular circumstances (for example, whether it is a UK company you work for or a foreign company).

If you go to live abroad permanently, you will not get a yearly increase in your State Pension (including your additional State Pension) unless you live in an EEA country (including Switzerland), or a country with which the UK has a reciprocal agreement that allows for these increases (known as 'upratings'). For more information on which countries these are, and how UK State Pension is paid to people abroad, go to [www.direct.gov.uk](http://www.direct.gov.uk)

## How do I get information about my State Pension entitlement?

If you have just come to the UK, or are returning to the UK after a period abroad, the rules for some benefits are different, even if you are a UK national. To find out more go to [www.direct.gov.uk](http://www.direct.gov.uk)

If you plan to live abroad when you retire, the pension you get from an occupational scheme will increase each year in line with the scheme rules and current legislation.

You can find out how much State Pension you may get when you reach your State Pension age. This could help you to decide whether you are saving enough money to cover your retirement and if you need to save more.

There are three ways you can get information about your State Pension.

- Online, go to [www.direct.gov.uk/pensionforecast](http://www.direct.gov.uk/pensionforecast) and follow the State Pension forecasting links.
- Phone the Future Pension Centre on **0845 3000 168**. They will take your application over the phone. If you use a textphone, phone **0845 300 0169**.
- Use application form BR19. Fill it in and send it to:  
Future Pension Centre, The Pension Service, Tyneview Park,  
Whitley Road, NEWCASTLE UPON TYNE, NE98 1BA.

If you live outside the UK there are two ways you can get information about your State Pension.

- Phone the Future Pension Centre on **+44 191 218 3600**. For security and quality purposes your call may be monitored and recorded.
- Use application form BR19. Fill it in and send it to:  
Future Pension Centre, The Pension Service, Tyneview Park,  
Whitley Road, NEWCASTLE UPON TYNE, NE98 1BA,  
United Kingdom.



## Benefits and pensions for widows, widowers and surviving civil partners

### Bereavement benefits

If your husband, wife or civil partner has died you may be able to get help by claiming bereavement benefits.

Bereavement benefits are available to both men and women. For more information on bereavement benefits, please contact your local Jobcentre Plus office or go to **[www.direct.gov.uk](http://www.direct.gov.uk)**

We want to make sure that you and your family get the right help, at the right time, in the right way.

There are also other benefits which you might be entitled to. Please contact your local Jobcentre Plus office or go to **[www.direct.gov.uk](http://www.direct.gov.uk)**

For more information on what to do after a death go to **[www.direct.gov.uk/en/governmentcitizensandrights/death/index.htm](http://www.direct.gov.uk/en/governmentcitizensandrights/death/index.htm)**

### War pensions

War disablement pensions and war widow's or widower's pensions can usually be paid anywhere in the world and your right to a war pension does not depend on the payment of NICs.

If in the past you received a war widow's or widower's pension which was withdrawn when you remarried, that pension may be restored if you have become widowed again, divorced or legally separated.

If you are receiving a war pension and intend to live permanently abroad, you should inform the Veterans Agency as soon as possible at the following address:

The Veterans Agency

Norcross

BLACKPOOL

FY5 3WP

Helpline **0800 169 2277**. If you are phoning from outside the UK dial the International Code then **44 1253 866 043**.

## Social security benefits that do not depend on NICs

Your right to any of the benefits listed on pages 23 to 28 does not depend on your NICs record, but if you are getting any of these benefits in the UK, you must tell the office paying your benefit or your nearest Jobcentre Plus office before you leave the country.

You may be able to continue getting benefit abroad in some cases. If you are going to an EEA country or Switzerland or one of the countries where special arrangements have been made (see pages 2 and 3) you will need to go to [www.direct.gov.uk](http://www.direct.gov.uk) for up-to-date information. The rules below apply if you are going to any other part of the world.

### Attendance Allowance

If you are moving permanently to a country outside the EEA, Switzerland, Isle of Man or the Channel Islands, you will no longer be entitled to Attendance Allowance. If you are going abroad temporarily for less than 26 weeks, you can continue getting Attendance Allowance. This period can be longer if the purpose of your visit is to get medical treatment for your disability. For more information go to [www.direct.gov.uk](http://www.direct.gov.uk)

### Disability Living Allowance

If you are moving permanently to a country outside the EEA, Switzerland, Isle of Man or the Channel Islands, you will no longer be entitled to Disability Living Allowance. If you are going abroad temporarily for less than 26 weeks, you can continue getting Disability Living Allowance. This period can be longer if the purpose of your visit is to get medical treatment for your disability. For more information go to [www.direct.gov.uk](http://www.direct.gov.uk)

### Child Benefit

Child Benefit is money paid to you by the Government if you are bringing up a child or young person in the UK.

For more information or help, phone the Child Benefit Helpline on **0845 302 1444** or go to [www.hmrc.gov.uk/childbenefit](http://www.hmrc.gov.uk/childbenefit)

### Guardian's Allowance

Guardian's Allowance is a tax-free payment for people who are bringing up children whose parents have died. In certain circumstances you may qualify for Guardian's Allowance where only one parent has died.

For more information or help, phone the Child Benefit Helpline on **0845 302 1444** or go to [www.hmrc.gov.uk/childbenefit](http://www.hmrc.gov.uk/childbenefit)

### Working Tax Credit

Working Tax Credit is a payment to top up earnings or profits of low paid working people (whether employed or self-employed) including those who do not have children.

For more information or help phone the tax credits Helpline on **0845 300 3900** or go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

### Child Tax Credit

Child Tax Credit is money paid to you by the Government if you are living in the UK and bringing up a child or young person.

For more information or help phone the tax credits Helpline on **0845 300 3900** or go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

### Income-based Jobseeker's Allowance

For more information on income-based Jobseeker's Allowance ask at your nearest Jobcentre Plus office (in Northern Ireland, your nearest Social Security or Jobs and Benefits Office). Income-based Jobseeker's Allowance cannot be paid to you abroad except under special circumstances. Please tell your nearest office when you are going abroad. For more information go to [www.dsdni.gov.uk](http://www.dsdni.gov.uk)

### Income-related Employment and Support Allowance

Income-related Employment and Support Allowance cannot be paid to you abroad except under special circumstances. You must contact your nearest Jobcentre Plus office if you are going abroad (in Northern Ireland customers should contact the ESA Centre, James House, Cromac Avenue, Belfast) and they will be able to advise you whether or not you can continue to receive this benefit.

## Industrial Injuries Disablement Benefits

The Industrial Injuries Scheme provides non-contributory no-fault benefits for disablement because of an accident at work, or because of one of over 70 prescribed diseases known to be a risk from certain jobs. The benefits payable under the scheme are described as Industrial Injuries Disablement Benefits (IIDB). Benefits are paid to employees who are liable to pay Income Tax under PAYE on wages, salaries or fees. They are not payable where the accident or disease was contracted during self-employment. If you are being paid an Industrial Injuries Disablement Benefit and you are going abroad you must tell the office which deals with your claim before you leave to check if this is affected.

Customers who live abroad and who have a query about IIDB should contact the International Pension Centre (IPC) in Newcastle on **+44 191 21 87650**. For further information about the IPC go to **www.direct.gov.uk** and enter *international pension centre* in the *search* facility. Information about Industrial Injuries Disablement Benefit can be found in *DWP - A guide to Industrial Injuries Disablement Benefits (DB1) - August 2009*.

## Carer's Allowance

If you are moving permanently to a country outside the EEA, Switzerland, Isle of Man or the Channel Islands, you will no longer be entitled to Carer's Allowance. If you are going abroad temporarily for less than 4 weeks, you can continue getting Carer's Allowance. If you are going abroad temporarily with the disabled person you are caring for, you can continue getting Carer's Allowance for as long as their Disability Living Allowance, Attendance Allowance or Constant Attendance Allowance continues. For more information go to **www.direct.gov.uk**

## Income Support

Income Support cannot be paid to you abroad except under special circumstances. Please tell your nearest Jobcentre Plus office (in Northern Ireland your nearest Social Security or Jobs and Benefits office) when you are going abroad. They will be able to inform you whether or not you can continue to receive Income Support. For more information contact your Jobcentre Plus office (in Northern Ireland your nearest Social Security or Jobs and Benefits Office) or go to **www.direct.gov.uk**

### **Increase of benefit for your dependants**

If you are entitled to any benefit abroad, you may be entitled to an increase for an adult living with you abroad or in the UK. You can usually get an increase of benefit for a child if the child's absence abroad is temporary. This applies while you remain entitled to Child Benefit for the child.

### **How to claim benefit when you are abroad**

If you think you are, or might be, eligible for any of the benefits explained in the non-contributory benefits section (pages 23 to 28), you should write to the DWP at the address on page 32 (in Northern Ireland the Department for Social Development on page 33). There are time limits, so claim as soon as possible or you may lose entitlement.

## **Payments based on employment and earnings**

### **Statutory Maternity Pay and Maternity Allowance**

There are two principle maternity payments available to women:

- Statutory Maternity Pay (SMP) from your employer, and
- Maternity Allowance (MA) from Jobcentre Plus.

You cannot get both at the same time. Both are paid for a maximum of 39 weeks.

To get SMP from your employer you must have been employed continuously by that employer for 26 weeks into the 15th week before your expected week of childbirth and have average earnings at least equal to the lower earnings limit applicable to NICs. The amount of SMP you get depends on how much you earn. If you are employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get SMP. If you qualify for SMP and go abroad SMP will still be payable to you.

If you cannot get SMP you may get MA. MA is payable if you have been employed or self-employed in 26 out of the 66 weeks ending with the week before your expected week of childbirth. You must also have earnings averaging £30 a week. The amount of MA you get depends on your earnings. If you have paid Class 1 NICs while abroad these may help you get MA on your return to the UK. For information about Volunteer Development Workers and Class 2 NICs see page 15.

For more information go to [www.direct.gov.uk](http://www.direct.gov.uk)

If you are the wife of a serving member of HM Forces and MA cannot be paid to you in the country you are in, you may be able to claim an ex gratia payment from the Ministry of Defence through your husband's pay unit.

If you intend to go abroad and are getting MA you should tell your Jobcentre Plus office immediately.

## Statutory Sick Pay

Statutory Sick Pay (SSP) is not payable for the first three days of sickness and can be paid up to a maximum of 28 weeks.

To get SSP from your employer you must have done some work under your contract of employment. You must also:

- be sick for four or more days in a row (including weekends and bank holidays), and
- have average earnings at or above the Lower Earnings Limit applicable to NICs.

If you are abroad and your employer is responsible for paying UK Class 1 NICs (or would be if your earnings were high enough) you may be able to get SSP.

Special rules apply if you work at sea, on an aircraft or in the European Economic Area.

SSP is a daily payment and is usually paid for the days that you would normally work.

If you qualify for SSP and go abroad, SSP will still be payable to you provided you can prove that you are still sick.

Go to [www.direct.gov.uk](http://www.direct.gov.uk) for more information.

## Ordinary Statutory Paternity Pay

Ordinary Statutory Paternity Pay (OSPP) can be paid for birth or adoption for up to 2 weeks.

To get OSPP from your employer you must have been employed continuously by that employer for 26 weeks into the 15th week before the expected week of childbirth or continuously for 26 weeks into the matching week in the case of adoption and have average earnings at least equal to the lower earnings limit applicable to NICs. In addition, you must continue to be employed

by the same employer up to either the date the baby is born or the date the child is placed with the adopter. The amount of OSPP you get depends on how much you earn. If you are employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get OSPP. If you qualify for OSPP and go abroad OSPP will still be payable to you.

Go to **[www.direct.gov.uk](http://www.direct.gov.uk)** for more information.

### **Additional Statutory Paternity Pay**

If your partner is eligible for Statutory Maternity Pay, Maternity Allowance or Statutory Adoption Pay you may be able to receive Additional Statutory Paternity Pay (ASPP) if your partner goes back to work before the end of her 39-week maternity or adoption pay period. You can receive ASPP from 20 weeks after your child is born or placed for adoption up to the end of your partner's pay period. ASPP applies to parents of children who are due to be born, or are matched with them for adoption on, or after, 3 April 2011.

To get ASPP from your employer you must have been employed continuously by that employer for 26 weeks into the 15th week before the expected week of childbirth or continuously for 26 weeks into the matching week in the case of adoption and have earnings at least equal to the lower earnings limit. You must continue to be employed by the same employer up to the time you start ASPP. In addition, your child's mother, or the other adopter, must be eligible for Statutory Maternity Pay, Maternity Allowance or Statutory Adoption Pay, and have returned to work and stopped receiving the SMP, MA or SAP by the time you want your ASPP to begin. The amount of ASPP you get depends on how much you earn. If you are employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get ASPP. If you qualify for ASPP and go abroad ASPP will still be payable to you.

Go to **[www.direct.gov.uk](http://www.direct.gov.uk)** for more information.

### **Statutory Adoption Pay**

Statutory Adoption Pay (SAP) can be paid for up to a maximum of 39 weeks.

To get SAP from your employer you must have been employed continuously by that employer for 26 weeks into the week that

you receive notification that you have been matched with a child for adoption and have average earnings at least equal to the lower earnings limit applicable to NICs. The amount of SAP you get depends on how much you earn. If you are employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get SAP. If you qualify for SAP and go abroad SAP will still be payable to you.

Go to [www.direct.gov.uk](http://www.direct.gov.uk) for more information.

## Cover for health care

This section of the leaflet covers health care in all overseas countries.

### Health care when visiting another EEA country

If you are visiting a European Economic Area (EEA) country make sure you have a European Health Insurance Card (EHIC). The EHIC allows you to access state-provided health care in all EEA countries and Switzerland at a reduced cost or sometimes free of charge.

Everyone who is resident in the UK should have one and carry it with them when travelling abroad. Applying for the card is free and it is valid for up to five years.

The EHIC entitles you to treatment that becomes necessary during your trip but doesn't allow you to go abroad specifically to receive medical care. However, managing the symptoms of pre-existing or chronic conditions that arise while abroad is all covered by the EHIC, as is maternity care (except birth). In addition, renal dialysis and oxygen therapy are also covered although you need to make arrangements for these via your GP before travelling.

Your EHIC will allow you access to the same state-provided health care as a resident of the country you are visiting. However, many countries expect the patient to pay towards their treatment and even with an EHIC you might be expected to do the same.

The EHIC is not an alternative to travel insurance. It will not cover any private medical health care or the cost of things such as mountain rescue in ski resorts, repatriation to the UK or lost or stolen property.



For these reasons and others it is important to have both an EHIC and a valid private travel insurance policy. Some insurers insist you hold an EHIC and many will waive the excess if you have one.

For more detailed information go to [www.dh.gov.uk/travellers](http://www.dh.gov.uk/travellers)

Note: Just like your passport the EHIC has an expiry date so check that it is valid before you travel. You can renew your EHIC up to six months prior to expiry by using either of the methods described below.

You can apply or renew for free:

- go to [www.dh.gov.uk/travellers](http://www.dh.gov.uk/travellers) (delivery within seven days), or
- phone the EHIC applications line on **0845 606 2030** (delivery within ten days).

### Health care when living, working or studying in another EEA country

If you intend to live and work in another EEA country (including Switzerland) go to [www.dh.gov.uk/travellers](http://www.dh.gov.uk/travellers) for more information.

### Health care when visiting a non-EEA country

The UK has health care arrangements with some countries outside the EEA.

If you are a visitor from the UK you may be able to get some free or subsidised emergency health care treatment in the following countries:

Australia, Barbados, Gibraltar, Isle of Man, New Zealand; the following republics of the former USSR: Armenia, Azerbaijan, Belarus, Georgia, Kazakhstan, Kyrgyzstan, Moldova, Russia, Tajikistan, Turkmenistan, Ukraine, Uzbekistan; Serbia, Montenegro, Croatia, Macedonia, Bosnia & Herzegovina; and the British Dependent Territories: Anguilla, British Virgin Islands, Falkland Islands, Montserrat, St Helena and Turks and Caicos Islands.

For information regarding health care in these countries go to [www.dh.gov.uk/travellers](http://www.dh.gov.uk/travellers) before your departure.

If you are visiting a non-EEA country not listed above you cannot get free or reduced cost treatment, even in an emergency.

## Health care when living or working in a non-EEA country

Health care is not always as comprehensive as in the UK and you may have to pay a proportion or all of the cost of treatment.

The expense of bringing someone back to the UK in cases of illness or death is never covered so make sure you have adequate private travel insurance wherever you are going.

If you are moving to one of the countries listed on page 3 to work or live, information about health care may be obtained at [www.dh.gov.uk/travellers](http://www.dh.gov.uk/travellers)

## Access to the National Health Service (NHS)

The NHS provides health care for people who reside in the United Kingdom. If you move abroad you are not automatically entitled to use the NHS free of charge regardless of having paid NICs and taxes in this country in the past.

If you are going abroad for three months or more you should inform your general practitioner (GP) of both your departure date and proposed return date, if known, in order to avoid your records being withdrawn unnecessarily.

If you go to live abroad you will be able to get emergency treatment under the NHS at a GP's surgery or the Accident and Emergency Department of a hospital if you become ill or have an accident on a visit back here.

But if you come back specially to get hospital treatment or a check-up under the NHS for an existing illness, you will normally be charged the full costs unless you have been referred by your new country of residence and they have agreed to cover the costs.

If you return to live in the UK you will again be able to receive health care treatment under the NHS. You should register with a GP as soon as possible after you return. This will enable the GP to retrieve your records before you have need of their services and avoid your records being destroyed in error.

## For more information and advice

### Useful addresses

The information in this leaflet may not be detailed enough to answer all of your questions.

If you live (or were living) in the UK before going abroad and need help with an enquiry about UK NICs write to:

HMRC  
NIC&EO  
International Caseworker  
Benton Park View  
NEWCASTLE UPON TYNE  
NE98 1ZZ  
England

For details of UK Income Tax while you are abroad write to:

HMRC  
Charities, Assets & Residence  
International Caseworker  
St John's House  
Merton Road  
LIVERPOOL  
L75 1BB  
England

If you are abroad and need help with an enquiry about benefits, write to:

Department for Work and Pensions  
The Pension Service  
International Pension Centre  
Tyneview Park  
Benton  
NEWCASTLE UPON TYNE  
NE98 1BA  
England

If you live (or were living) in Northern Ireland and require benefits advice before going abroad, write to:

Department for Social Development  
Network Support Branch  
Overseas Benefits Unit  
Level 5  
Royston House  
34 Upper Queen Street  
BELFAST  
BT1 6FX  
Northern Ireland

## Helplines

For NICs enquiries phone the NIC&EO International Caseworker helpline on **0845 915 4811**, or if you are phoning from outside the UK dial the International Code then **44 191 203 7010**.

You can also contact the International Pension Centre. Go to **www.direct.gov.uk** and enter *international pension centre* in the *Search* facility

## Welsh language

Ffoniwch **0300 200 1900** i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

## Your rights and obligations

*Your Charter* explains what you can expect from us and what we expect from you. For more information go to **www.hmrc.gov.uk/charter**

## How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act, 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments or agencies and overseas tax and customs authorities. We will not give information about you to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *Data Protection Act* within the *Search* facility.

The information that you are going abroad may be passed by the Department for Work and Pensions (in Northern Ireland it is known as the Department for Social Development) to the Department of Health.

The National Health Service (NHS) provides health care for people who reside in the United Kingdom. If you do not normally live in this country you are not automatically entitled to use the NHS free of charge, regardless of having paid National Insurance contributions and taxes in this country in the past. The information provided to the Department of Health may result in you being deregistered from the NHS.

When you are going abroad for a limited period you may find it useful to inform your GP of both your departure and proposed return date, if known, in order to avoid your records being withdrawn unnecessarily. In any case, and especially if your medical records have not been held by your GP for your return, you should register with a doctor as soon as possible after your return. This will enable the GP to retrieve your records before you have need of their service and avoid your records being destroyed in error.

## Special notes and advice for completion of application form CF83

Please read these notes while completing the application form CF83. If you do not complete the form fully it may have to be returned to you.

**Question 6** If you do not know your full National Insurance number, please answer questions 1, 2 and 4 and tell us your last three UK addresses on a separate sheet.

**Question 8** If you do not yet know your overseas address, please give a contact address.

**Question 12** If, after reading pages 6 and 7, you are still unsure whether or not you are ordinarily resident, then please outline your circumstances on a separate sheet.

**Question 18** If you have had more than one employer since leaving the UK, please supply a list, in date order, on a separate sheet of paper showing:

- names and addresses of your employers overseas
- the date each employment started and ended
- the country you were working in
- names and addresses of any UK employers between overseas employment
- the date each UK employment started and ended
- the dates of paid or unpaid leave in the UK or overseas
- the names and dates of any benefit you claimed in the UK between overseas employment

If you are not sure whether you are or will be employed by an **overseas government or international organisation** (such as the United Nations High Commission for Refugees), you should ask your employer before giving an answer.

**Question 19** If you are a Volunteer Development worker send the completed form to your recruiting organisation who will act as your agent in paying your NICs.

**Declaration** You must complete the Declaration. You should note that the application form must be signed by you. If someone else signs the form on your behalf, it will be returned for your signature.

**Instruction to your bank or building society to pay by Direct Debit** Please enter your National Insurance number in the nine boxes under *Reference*.



These notes are for guidance only and reflect the position at the time of writing. They do not affect any right of appeal.

HMRC Digital Service

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