

GMS Flash Alert

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Czech Republic – Social Security Agreement with Brazil

The Czech Republic and Brazil have established a bilateral social security agreement¹ to address the social security challenges faced by individuals working in these two countries.

On 1 November 2024, the Bilateral Social Security Agreement between the Czech Republic and Brazil ('Agreement') officially entered into force. This Agreement is intended to coordinate and streamline the social security systems of both countries.

WHY THIS MATTERS

The Agreement between the Czech Republic and Brazil prevents dual social security contributions, establishes equal treatment under the social security laws of the host country, allows for the totalization of periods and for exportability of benefits. It also includes specific rules for posted workers who remain covered by their home social security system for up to 36 months.

Knowing that their income will be subject to social taxes in one country only, rather than double taxed, and that their working time and accrued social security benefits will be "totalized," may aid potential international assignees in their decisions as to whether to take an assignment in the other country.

More Details

The scope of the Agreement concerns persons who are, or have been, subject to the legislation of the contracting states, as well as their family members regardless of their citizenship. The Agreement is limited to pension insurance benefits, including old-age, disability, and survivors' pensions. However, the Agreement does not extend to health insurance, unemployment benefits, social assistance, etc.

The implementation of the Agreement is overseen by the respective social security institutions in the Czech Republic (Czech Social Security Administration²) and Brazil (Instituto Nacional do Seguro Social³). For the implementation of the Agreement, the contracting parties have proposed and mutually agreed upon bilateral bilingual Czech-Portuguese forms. Each contracting party will use its own set of forms labeled "CZ/BRA" and "BRA/CZ," respectively.

KPMG INSIGHTS

The Agreement is expected to enhance cross-border business and promote mobility of workers between the Czech Republic and Brazil by eliminating double social security taxation of the same earnings and by facilitating the process of claiming benefits.

Employers and employees that have concerns or questions about eligibility, conditions, and practical steps for availing of the benefits of the Agreement may wish to reach out to their usual social security and global mobility professional or a member of the GMS team with KPMG in the Czech Republic (see the Contacts section).

FOOTNOTES:

1 See (in Czech): [Smlouva mezi Českou republikou a Brazílskou federativní republikou o sociálním zabezpečení](#).

2 *Česká správa sociálního zabezpečení* (<https://www.cssz.cz/>). On their website, the Czech Social Security Administration has published an article about the content of the Agreement and its practical aspects (in Czech): [Mezinárodní smlouva mezi Českou republikou a Brazílskou federativní republikou](#).

3 *Instituto Nacional do Seguro Social* (<https://www.gov.br/inss/pt-br>).

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Contact us

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