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GMS Flash Alert

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India – India and UK Sign Social Security Agreement, Strengthening Mobility Framework

India and the UK signed a Social Security Agreement (SSA) on 10 February 2026.[1] The SSA forms an integral component of the broader India-UK Comprehensive Economic and Trade Agreement (CETA), which was signed in July 2025. At the time of signing the CETA, both the governments committed to finalising an agreement on social security contribution.

The SSA is scheduled to come into force concurrently with the CETA, which is planned for implementation during the first half of 2026.

WHY THIS MATTERS

The SSA is designed to eliminate dual social security contributions for employees from both countries who are assigned on a temporary basis to the other territory for periods of up to 36 months. The agreement is expected to enhance cross-border mobility, while helping maintain continuity of home-country social security coverage for employees undertaking short-term international assignments.

Background

On 24 July 2025, India and the UK signed the CETA.[2] Alongside the CETA, India and the UK agreed to negotiate a reciprocal Double Contributions Convention (DCC). A DCC is a type of social security agreement that coordinates payment of social security contributions.

Typically, SSAs allow employees (known as **"**detached workers**"**) to continue paying solely into their home social security scheme when they are temporarily working abroad for an agreed maximum period. To exempt an employee from contributing to social security in the host country under the SSA, a Certificate of Coverage (CoC) must be obtained from the home country social security authorities.

India has SSAs with 19 countries and a Comprehensive Economic Cooperation Agreement with Singapore. See the India – UK CETA.

Key Points of India – UK SSA

- The India – UK SSA seeks to avoid double social security contributions for employees of both countries on temporary assignments in each other's territories for periods of up to 36 months.

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- A detached worker continues to contribute only towards his or her home country social security for periods of up to 36 months.

- The SSA forms part of CETA and shall come into force along with the CETA.

- The signed SSA is expected to be hosted on the website of the Ministry of External Affairs and the Employees' Provident Fund Organisation (EPFO) for stakeholders' information and to enable them to secure CoCs.

KPMG INSIGHTS

The conclusion of the SSA provides significant impetus to cross-border talent mobility between India and the UK. By eliminating dual social security contributions for short-term assignees, the SSA is expected to reduce assignment-related costs for employers while helping maintain continuity of social security coverage for employees.

If assignees and/or their programme managers have any questions or concerns about the scope of the update, its application and potential impacts, and appropriate next steps, they should consult with their qualified tax professional or a member of the GMS tax team with KPMG in India (see the Contacts section).

ENDNOTES:

1 Ministry of External Affairs, "Signing of Agreement on Social Security relating to Social Security Contributions between India and the United Kingdom," published on 10 February 2026.

2 PIB website, "India – UK CETA," published on 27 July 2025.

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RELATED RESOURCE

This article is excerpted, with permission, from "India and UK sign Social Security Agreement strengthening mobility framework," Tax Flash News (11 February 2026), a publication of the KPMG International member firm in India.

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