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GMS Flash Alert

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Argentina – Social Security Agreement with Canada to Take Effect; Swiss Agreement Remains Pending

Argentina has approved bilateral Social Security Agreements with Canada and Switzerland. However, the agreements are at different stages of entry into force. The agreement with Canada is scheduled to enter into force on 1 December 2026,[1] while the agreement with Switzerland has not yet entered into force, as the relevant diplomatic notification process remains pending.[2]

According to information provided by Argentina's National Social Security Administration (ANSES), neither agreement is currently operational for administrative purposes.

WHY THIS MATTERS

The agreements are intended to support international mobility by coordinating social security coverage, helping eligible individuals avoid double social security contributions, and allowing the totalization of contribution periods for eligible benefits.

For multinational employers, these arrangements may reduce assignment costs and provide greater certainty regarding social security obligations.

However, an agreement's entry into force may precede the availability of the administrative procedures and certificates needed to apply its provisions. Until those processes are available, affected employers may need to continue applying the relevant domestic social security rules.

More Details

Argentina - Canada

The Argentina–Canada Social Security Agreement was approved through Law No. 27,770, published in the Argentine Official Gazette on 18 October 2024. Following completion of the required diplomatic notifications, its entry into force was established for 1 December 2026.

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Argentina - Switzerland

The Argentina–Switzerland Social Security Agreement and its Administrative Agreement were approved by Law No. 27,816,[3] published in the Argentine Official Gazette on 17 July 2026. Argentina reportedly notified the completion of its internal procedures on 30 September 2026. The remaining diplomatic steps have not been completed, and no entry-into-force date has been established.[4]

KPMG INSIGHTS

The agreements could eventually provide a clearer basis for determining the applicable social security system for employees moving between Argentina and Canada or Switzerland. However, employers will generally need access to the prescribed administrative procedures and appropriate certificates of coverage before relying on an agreement to modify the social security treatment of an assignment.

Employers and global mobility programme managers might wish to consider the following actions:

- Employers could identify current and planned assignments between Argentina and Canada or Switzerland that may fall within the scope of the respective agreement.
- Employers may review existing assignment cost estimates to determine how the future availability of contribution relief could affect employer and employee costs.
- Employers could retain documentation supporting the social security treatment applied before the relevant administrative procedures become available.
- Assignees may verify whether contribution periods completed in more than one participating country could become relevant to future benefit entitlements.
- Programme managers may monitor announcements from ANSES and the competent Canadian and Swiss authorities concerning certificates of coverage, application forms, and effective administrative procedures.

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

ENDNOTES:

1 Argentine Official Gazette (in Spanish), "Law N° 27,770," published on 18 October 2024 (access may be restricted).

2 Argentine Ministry of Foreign Affairs, Treaty Registry (in Spanish), "Instrument N° 11798."

3 Argentine Official Gazette (in Spanish), "Law N° 27,816," published on 17 July 2026 (access may be restricted).

4 Argentine Ministry of Foreign Affairs, Treaty Registry (in Spanish), "Instruments N°s 12009 and 12010."

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Contacts

For additional information or assistance, please contact your local GMS or People Services professional or one of the following professionals with the KPMG International member firm in Argentina:

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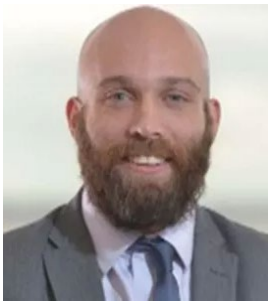

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The information contained in this newsletter was submitted by the KPMG International member firm in Argentina.

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