



**Circular No – 020 / 2024**

Date:26.02.2024

To

All Members of the Association

**SOCIAL SECURITY AGREEMENT**  
**BETWEEN INDIA AND FEDERATIVE REPUBLIC OF BRAZIL**  
**COMES INTO FORCE WITH EFFECT FROM 01.01.2024**

1. Social Security Agreement between India and Federative Republic of Brazil was executed between two countries on 07.11.2023. Now the Government of India has notified that the agreement dated 07.11.2023 will come into force with effect from 01.01.2024. The employees who are deputed to Brazil and who are covered under the EPF Scheme in India need not contribute to the Social Security System as in force in India provided, they obtain certificate of coverage issued by the EPFO in India.
2. The text of the agreement is available on the official website of Employees Provident Fund Organization ([www.epfindia.gov.in](http://www.epfindia.gov.in)). The agreement provides for benefits of detachment, totalization and portability.
3. The concept of detachment, totalization and portability are explained below:
  - **Detached Worker** - A person who holds Passport of Brazil and deputed to work in India and who has been contributing to the Social Security Program of Brazil as per the Social Security Agreement signed between that country and India and exempt from making any contribution towards the Provident Fund in India for the period and terms as set out in such an agreement is a 'Detached Worker' for the

purpose of compliance of provident fund in India. If he produces the detachment certificate issued by the Social Security Authorities of Brazil, he need not be covered under the EPF Scheme as applicable to International Workers in India.

If the Indian Employee who is working in the establishment covered under the EPF Scheme, he should obtain the certificate of coverage from the Regional Officer of the EPFO concerned and produced to the establishment in which he is going to work in Brazil and he need not be covered under the Social Security System as in force in Brazil.

- **Totalization Benefit** - The period of service rendered by an employee in a foreign country is counted for determine the eligibility for benefit but, the quantum of payment is restricted to the length of service on prorated basis.

For example, a citizen of India is deputed to Brazil by his employer in India and to work in an Organization covered under the Social Security Scheme in Brazil and if he produces certificate of coverage issued by the EPFO India, the period of service rendered by such employee in Brazil will be taken into account for determining the eligibility for the benefit contemplated under EPF Scheme.

- **Portability** – This applies only in the matter of pension benefits. The pension benefits may be drawn directly without any reduction to the beneficiary chosen to reside in the territory of the home country or if the beneficiary chooses to reside in a territory of a third country. He will be entitled to receive the pension in the country where he resides without any reduction.





4. Copy of the internal circular issued by the EPFO Head Office dated 13.02.2024 is enclosed for the information of members.

**For KARNATAKA EMPLOYERS' ASSOCIATION**

**Sd/**

**[B C Prabhakar]**

**President**



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कर्मचारी भविष्य निधि संगठन  
EMPLOYEES' PROVIDENT FUND ORGANISATION  
श्रम एवं रोजगार मंत्रालय, भारत सरकार  
MINISTRY OF LABOUR & EMPLOYMENT, GOVERNMENT OF INDIA  
मुख्य कार्यालय/Head Office  
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Bhavishya Nidhi Bhawan, 14, Bhikaiji Cama Place, New Delhi-110066  
Website: www.epfindia.gov.in, www.epfindia.nic.in



No: IWU-1109/1/2020-IWU/Brazil/E-file (621352) / 4763

Date: 13 FEB 2024

To,

All Addl. CPFC (HQ)/Addl. CPFC (Zones)  
All RPFC/OIC of Regional Offices/District Offices

**Sub: Social Security Agreement between Republic of India and Federative Republic of Brazil – reg.**

Madam/Sir,

In pursuance to the Social Security Agreement (SSA) signed with Federative Republic of Brazil, the Government of India has now notified vide Note Verbale No. AC/202/71/2016 dated 07.11.2023 that the above Agreement has entered into force with effect from 01.01.2024. The text of the Agreement is available on the official website of EPFO (www.epfindia.gov.in).

2. The Agreement provides for detachment, totalization and portability. Under the detachment clause, the employees of one country deputed by their employers to the other country on short-term assignment are exempted from Social Security contribution in that country upto a period of 36 months. However, such exemption can be availed on the basis of "Certificate of Coverage" (COC).

3. In view of the above, concerned employee through their employer may apply for the "Certificate of Coverage". Since the "Certificate of Coverage" are to be issued by the Regional Offices, it may be ensured that on receipt of the application in all respect, necessary action is taken by concerned Regional Offices for issuing COC in accordance with the consolidated guidelines issued by the Head Office vide letter No. IWU/7(15)2011/Gen (Software)/9209 dated 13.08.2013 and IWU/7(31)2017/Application for COC & COC software dated 20.11.2018.

4. In case any further clarification is required, International Workers Division, Head Office may be contacted.

(This issues with the approval of CPFC)

Yours faithfully,

(Ajay K Mehra)

**Additional Central P.F. Commissioner (IWU)**

Copy to:

1. PS to CPFC
2. Director, PDNASS/ All Officers in Head Office
3. All ZTIs/Sub-ZTIs
4. RPFC (NDC): with a request to upload the circular on EPFO website – and to make the COC utility functional.
5. Hindi Division : For Hindi Translation