Supplementary Agreement Amending the Agreement on Social Security Between the United States and the Czech Republic; Entry Into Force

AGENCY: Social Security Administration (SSA)

ACTION: Notice

SUMMARY: The Acting Commissioner of Social Security gives notice that a supplementary agreement coordinating the United States (U.S.) and the Czech Republic social security programs will enter into force on May 1, 2016. The original agreement with the Czech Republic was signed on September 7, 2007. The intent of the original agreement was that workers covered exclusively under U.S. laws while working in the Czech Republic would be exempt from the Czech health insurance contributions. A change in Czech law after the signing of the original 2007 agreement caused these workers to be liable for Czech health insurance taxes. This result was inconsistent with the purpose of the totalization agreement to eliminate duplicate taxation as permitted by 42 U.S.C. 433 and 26 U.S.C. 3101(c).

The supplementary agreement exempts a worker subject exclusively to U.S. laws from contributing to the Czech health insurance system. The supplementary agreement achieves this by placing the new Czech health insurance law, the Act on Public Health, within the scope of the 2007 U.S.-Czech Agreement.

Individuals who wish to obtain copies of the agreement or want more information about its provisions may write to the Social Security Administration, Office of International Programs, Post Office Box 17741, Baltimore, MD 21235-7741 or visit the Social Security web site at www.socialsecurity.gov/international.

Dated: May 24, 2016.

Carolyn Colvin, Acting Commissioner of Social Security.