



HM Revenue  
& Customs

# Social Security abroad

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This leaflet is available in larger print, Braille and audio. Please contact our helplines for more information.

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If you're going abroad, this leaflet will help you decide if you should pay National Insurance contributions (NICs) to the UK National Insurance scheme. It also gives details about getting benefits abroad.

## Introduction

Some people employed abroad have to pay UK NICs. Others may choose to pay them to help qualify for benefits when they get back to this country or for either State Pension or Bereavement Support Payment (BSP) (or bereavement benefits before 6 April 2017) whether they come back to the UK or stay abroad.

This leaflet is based on the law as it stands at date of publication. Any changes to the law may affect the information contained here.

This leaflet describes the classes of NICs, and how paying them affects your entitlement to social security benefits. It also advises where to get information about health care cover.

### **This leaflet does not apply to everyone.**

If you're:

- going to a European Economic Area (EEA) country or Switzerland, go to [www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland-from-1-january-2021](http://www.gov.uk/guidance/national-insurance-for-workers-from-the-uk-working-in-the-eea-or-switzerland-from-1-january-2021) to check if you'll continue to pay social security contributions in the UK
- going to a country which has a reciprocal agreement on social security with the UK, see pages 2 and 3 for how to get more information
- going to Northern Ireland, you do not need this leaflet because the social security system there is linked to the UK's and vice versa
- a mariner, a member of the crew of a civil aircraft, a member of the Armed Forces serving abroad, or a member of a service family living abroad, then different arrangements apply - for further information contact PT Operations, HM Revenue and Customs (HMRC) - their address can be found on page 30

## Information about European Economic Area (EEA) and reciprocal agreement countries

### EEA

The UK left the EU on 31 January 2020. During the transitional period (up to and including 31 December 2020) the EU rules on social security co-ordination continued to apply. If you went to an EEA country or Switzerland, or are considering going to one of these countries, go to [www.gov.uk/guidance/social-security-contributions-for-workers-coming-to-the-uk-from-the-eea-or-switzerland-from-1-january-2021](http://www.gov.uk/guidance/social-security-contributions-for-workers-coming-to-the-uk-from-the-eea-or-switzerland-from-1-january-2021) for more information.

### The EEA countries

Austria	Hungary	Portugal
Belgium	Iceland	Romania
Bulgaria	Ireland**	Slovakia
Croatia	Italy	Slovenia
Cyprus	Latvia	Spain
Czech Republic	Liechtenstein	Sweden
Denmark	Lithuania	Switzerland*
Estonia	Luxembourg	
Finland	Malta	
France	The Netherlands	
Germany	Norway	
Greece	Poland	

\*Switzerland is not a member of the EEA but has applied the EC regulations on social security since 1 June 2002.

\*\* Ireland is an EEA country, but if you go to Ireland and you are not covered by the Withdrawal Agreement, refer to the section on Reciprocal agreement countries.

## Reciprocal agreement countries

The UK has two-way agreements about social security with some countries. If you're going abroad to any of the countries listed, you can find more information at:

- [www.gov.uk/claim-benefits-abroad](http://www.gov.uk/claim-benefits-abroad)
- [www.gov.uk/national-insurance-if-you-go-abroad](http://www.gov.uk/national-insurance-if-you-go-abroad)

Barbados

Bermuda

Canada

Chile\*

Ireland\*\*

Isle of Man

Israel

Jamaica

Japan\*

Jersey and Guernsey

Republic of Korea\*

Mauritius

New Zealand

Philippines

Turkey

USA

Republics of former Yugoslavia - this means the Republics of Bosnia-Herzegovina, Macedonia, Serbia, Montenegro and Kosovo

\*The Double Contributions Conventions for Chile, Japan and the Republic of Korea only cover social security contribution liability and do not include benefits.

\*\* The RA with Ireland is considered if you are not covered by EU regulations

## National Insurance contributions (NICs)

There are 6 classes of NICs. NICs help to pay for some social security benefits, including State Pension. The class you pay in the UK depends on whether you're employed, self-employed or can pay voluntary NICs.

## Summary of NICs classes and UK Benefits

- Class 1** You must pay Class 1 NICs if you work for an employer and your earnings are at, or above, the Primary Threshold (sometimes referred to as the Earnings Threshold). The amount you pay depends on what you earn (up to the maximum NICs an employee can pay). Your NICs are deducted from your wages. Your employer also has to pay NICs for all employees who earn at, or above, the Primary Threshold.
- Class 1A** Class 1A NICs are paid only by employers who provide employees with certain benefits in kind for private use, for example, cars and fuel.
- Class 1B** Class 1B NICs are paid only by employers who enter into a Pay as You Earn (PAYE) Settlement Agreement with HMRC for tax.
- Class 2** Subject to certain exceptions, Class 2 NICs have to be paid in respect of each week in which you're self-employed and have 'relevant profits' at or above the small profits threshold. You pay the same amount however much you earn. In the UK, most Class 2 NICs from self-employment are collected through self-assessment together with tax and Class 4 NICs.
- Class 3** Class 3 NICs are voluntary contributions and can be paid if you want to protect your right to State Pension and you're not liable to pay Class 1 or Class 2 NICs. You pay them monthly, quarterly or as a one-off payment. Although the payment of Class 3 NICs is voluntary, they cannot be automatically refunded to you at a later date.
- Class 4** Class 4 NICs are for self-employed people whose net profits are over a certain amount. These are normally paid by self-employed people in addition to Class 2 NICs. They are collected through self-assessment, together with Class 2 NICs and Income Tax. They do not count towards benefits.

## How much you pay

The amounts charged normally change at the beginning of each tax year (6 April). For more information, go to [www.gov.uk/national-insurance-rates-letters](http://www.gov.uk/national-insurance-rates-letters)

The class of NICs you pay affects the benefits you can get. The following table shows which NICs count for which benefit.

Benefit	Class 1	Class 2	Class 3
Contribution-based Jobseeker's Allowance	Yes	No	No
Contributory Employment and Support Allowance	Yes	Yes	No
Bereavement benefits (before 6 April 2017)	Yes	Yes	Yes
Bereavement Support Payment (from 6 April 2017)	Yes	Yes	No
Basic State Pension	Yes	Yes	Yes
Additional State Pension	Yes	No	No
New State Pension (if you reach State Pension age on or after 6 April 2016)	Yes	Yes	Yes

For more information, go to [www.gov.uk/national-insurance/what-national-insurance-is-for](http://www.gov.uk/national-insurance/what-national-insurance-is-for)

Other benefits are non-contributory. This means that you do not have to pay NICs to get them, but you must meet the conditions that apply. For details of non-contributory benefits, see pages 23 to 29.

Some payments are based on your employment and earnings. These are Statutory Maternity Pay (SMP) and Maternity Allowance (MA), Statutory Sick Pay (SSP), Statutory Paternity Pay (SPP), Statutory Shared Parental Pay (ShPP), Statutory Adoption Pay (SAP) and Statutory Parental Bereavement Pay (SPBP). You have to meet the conditions that apply, see pages 26 to 29. If you and your employer are liable to pay NICs on your earnings whilst you're working abroad you may be able to get SMP, SSP, SPP, ShPP with SAP from your employer.

Benefits for widows, widowers, and from December 2005 surviving civil partners, are dependent on the Class 1, 2 or 3 NICs paid by your late spouse or late civil partner.

Before April 2016 a married woman's basic State Pension can also be based partly or wholly on their husband's National Insurance record if this increases the value of their entitlement. From 6 April 2010 a married man's or civil partner's basic State Pension can be based partly or wholly on the National Insurance record of their wife or civil partner if:

- they have both reached State Pension age
- their wife or civil partner was born on or after 6 April 1950 and is entitled to basic State Pension

If you're divorced or have had your civil partnership dissolved and have not married again or formed a new civil partnership, you may be able to claim benefits based on your former spouse's or former civil partner's NICs. For further information and if you reach State Pension age on or after April 2016, see page 18.

## If you're employed abroad

### When you must pay Class 1 NICs

When you're employed abroad, if you are not subject to any International Agreements, for example an RA, Withdrawal Agreement, Class 1 NICs must be paid for the first 52 weeks you're there, if you meet the following conditions:

- your employer has a place of business in the UK
- you're 'ordinarily resident' in the UK (see below)
- you were resident in the UK immediately before starting the employment abroad

## Ordinarily resident

You're ordinarily resident in a particular country if you:

- normally live there, apart from temporary or occasional absences
- have a settled and regular mode of life there

When you tell us your 'ordinarily resident' status you must base this on your circumstances at the time you left the UK. This is important as it will help you to work out your correct National Insurance insurability position for your period abroad.

Being ordinarily resident in the UK for National Insurance purposes is different to being resident in the UK for Income Tax purposes. It does not follow that if you're:

- non-resident in the UK for Income Tax purposes, that you'll also be not ordinarily resident in the UK for National Insurance purposes
- ordinarily resident in the UK for National Insurance purposes, that you'll also be resident in the UK for Income Tax purposes

You may be ordinarily resident in:

- a place from which you're temporarily absent
- 2 places at once, in some circumstances

When you go abroad, there are a number of factors which are considered in deciding whether or not you're ordinarily resident in the UK, see the table on page 8.

HMRC, International Caseworker will consider the circumstances of individual cases. If you've any doubts about whether you're ordinarily resident or not, contact them at the address shown on page 28, giving as much information as possible based on the guidelines on pages 6 to 8.

Class 1 NICs are payable by you and your employer just as if you were employed in the UK. The rates are the same and your employer will deduct your contribution from your salary and pay it to HMRC on your behalf.

If your employer is an overseas government or an international organisation such as the United Nations High Commissioner for Refugees, they might not pay the employer's share of the Class 1 NICs because of their legal position in this country. If this is the case, you become liable to pay your own Class 1 NICs.

If you do not pay these Class 1 NICs for the first 52 weeks of your employment abroad, you cannot pay Class 2 or Class 3 NICs instead. This means there will be a gap in your National Insurance record, which could affect your entitlement to any of the benefits listed in the table on page 5.

Payment of Class 1 NICs during your first 52 weeks abroad can help you to satisfy the conditions for contribution-based Jobseeker's Allowance, Contributory Employment and Support Allowance, or Maternity Allowance on your return to the UK and protect your

entitlement to State Pension and Bereavement Support Payment (or bereavement benefits before 6 April 2017).

If you're in any doubt about the status of your employer or require information on how to pay your share of Class 1 NICs, write to PT Operations, HMRC at the address shown on page 30.

After the first 52 weeks you may wish to pay either Class 2 or Class 3 NICs on a voluntary basis to protect your entitlement to the benefits in the table on page 5. Although these benefits are payable anywhere abroad, they're not normally increased when pension rates go up in the UK.

Factor	Indication that you are
You return to the UK from time to time during the period of employment abroad.	Ordinarily resident in the UK. The more frequent and longer the returns, the stronger the indication that you're ordinarily resident in the UK.
Visits to your family who have remained at your home in the UK, or holidays spent at your home in the UK.	Ordinarily resident in the UK.
Visits in connection with the overseas work, for example for briefing or training or to make a report.	Not such a strong indication that you're ordinarily resident in the UK.
Partner and/or children are with you during your overseas employment.	Not ordinarily resident in the UK, especially if you do not retain a home in the UK or only make occasional visits to the UK.
You maintain a home in the UK during your absence.	Ordinarily resident in the UK.
Your home in the UK is available for your use on your return.	Ordinarily resident in the UK, but if your house has been rented on a long let it's not a strong indication of being ordinarily resident.
You've lived in the UK for a substantial period.	The longer the period, the stronger the indication that you're ordinarily resident in the UK despite the period of employment abroad.
You'll return to the UK at the end of your employment abroad.	The earlier the return, the stronger the indication that you're ordinarily resident in the UK.

## Class 2 NICs

# Paying voluntary NICs while you're abroad

You may be able to pay Class 2 NICs to help you qualify for Contributory Employment and Support Allowance when you get back to the UK, as well as State Pension, Maternity Allowance and Bereavement Support Payment (bereavement benefits before 6 April 2017).

You can pay Class 2 NICs if you're employed or self-employed abroad and if you satisfy the following conditions.

1. You've lived in the UK for a continuous 3-year period at any time before the period for which NICs are to be paid\*, or
2. Before going abroad you paid a set amount in NICs for 3 years or more (this will be checked when you ask to pay Class 2 NICs\*), and
3. In addition to conditions 1 and 2, you must also, immediately before going abroad, have been ordinarily an employed or self-employed earner in the UK.

\*If you lived and worked in an EU, EEA country, Switzerland or Turkey, time spent there may help you to meet this condition.

You cannot pay Class 2 NICs for any period during which you're liable to pay Class 1 NICs.

If you want to apply to pay voluntary Class 2 NICs while you're abroad, fill in and return the application form CF83 at the back of this leaflet and on a separate sheet of paper include details of:

- your employment(s)
- self-employment(s)
- periods of registered unemployment during the past 3 years and tell us the date you
  - gave up work
  - will give up work before going abroad

Tell us when you intend to start, or have started work abroad and, if possible, supply documentary evidence to support your employment position abroad.

If you're liable for Class 1 NICs do not apply to pay Class 2 NICs until your liability for Class 1 NICs has ended.

## Class 3 NICs

Voluntary payment of Class 2 NICs does not give cover for health care abroad in any circumstances.

You can pay voluntary Class 3 NICs to protect your right to State Pension and, if you're married or in a civil partnership, your spouse's or surviving civil partner's right to bereavement benefits. But Class 3 NICs do not count towards Bereavement Support Payment (BSP) entitlement. Although these benefits are payable anywhere abroad, they're not normally increased when pension rates go up in the UK. In addition, these NICs do not count towards Contributory Employment and Support Allowance or Maternity Allowance.

You can pay Class 3 NICs whether you're working abroad or not, but not for the period you're liable to pay Class 1 NICs.

You can pay Class 3 NICs abroad if:

- you've paid Class 1 NICs for the first 52 weeks of your employment abroad
- you satisfy either of the following conditions
  - you've lived in the UK for a continuous 3-year period at any time before the period for which NICs are to be paid\*
  - before you went abroad, you paid a set amount in NICs for 3 years or more - this will be checked when you ask to pay Class 3 NICs\*

\*If you've lived and worked in an EU, EEA country, Switzerland or in Turkey, your time spent there may help you to meet this condition.

If you want to apply to pay Class 3 NICs while you're abroad, fill in and return the application form CF83 at the back of this leaflet.

If you're liable for Class 1 NICs do not apply to pay voluntary Class 3 NICs until your liability for Class 1 NICs has ended.

Voluntary payment of Class 3 NICs does not give cover for health care abroad in any circumstances.

Voluntary NICs correctly paid at one rate cannot be later converted to another rate simply because the other rate is cheaper.

## Deciding whether to pay voluntary NICs

You can generally choose to pay Class 2 or Class 3 NICs while abroad if you wish to protect your entitlement to some social security benefits.

There are some points to bear in mind when deciding what NICs you wish to pay.

For entitlement to benefits you must pay 52 voluntary NICs for every tax year for which you choose to pay. Paying less will not give you a qualifying year. If you've paid Class 1 NICs, or received credits for any part of a tax year, the number of Class 2 or Class 3 NICs you may need to pay can only be calculated after the end of that tax year, and after the Class 1 NICs or credits have been recorded on your National Insurance account.

It could be in your own interest to ask for a statement of your NICs for the year you left the UK. (See page 21 for information about pension statements and page 11 for the time limits and penalties for late payment.)

If you're entitled to pay both Class 2 and Class 3 NICs, you can change from one to the other as you choose by filling in form CF83. But you cannot change from Class 3 to Class 2 NICs if you're not working or self-employed.

Class 2 NICs can help you satisfy the conditions to qualify for Contributory Employment and Support Allowance when you return to the UK. They'll also help protect your entitlement to State Pension, Bereavement Support Payment or bereavement benefits (before 6 April 2017) which may be paid anywhere abroad.

The State Pension changed from April 2016. For information and advice on how your State Pension is calculated, go to [www.gov.uk/new-state-pension](http://www.gov.uk/new-state-pension)

### Time limits and penalties for late payment

It's important to note that Class 2 NICs should be paid by the due date of 31 January. Class 3 NICs should be paid by the due date which is within 42 days of the end of the tax year they cover. Late payments may affect your right to benefits. There are also time limits for payment and financial penalties for late payment.

If Class 2 NICs are not paid before the end of the tax year following the year they're for, you may have to pay at a higher rate. For example Class 2 NICs for the 2018-2019 tax year must be paid by 5 April 2020, otherwise the amount you have to pay may increase. The later you pay the NICs, the more you might have to pay. If you reach State Pension age after 5 April 2016, time-limits for payment of voluntary Class 2 NICs have been extended. For more information, go to [www.gov.uk](http://www.gov.uk)

If Class 3 NICs are paid more than 2 years after the end of the tax year for which they're for, you may have to pay at a higher rate. For example Class 3 NICs for the 2017-2018 tax year must be paid by 5 April 2020, otherwise the amount you have to pay may increase. The later you pay the NICs, the more you might have to pay.

We cannot normally accept the payment of Class 2 or Class 3 NICs after the end of the sixth tax year after the tax year in which they were due.

## Special provisions

Special provisions apply to make sure that the new State Pension does not disadvantage those who reach State Pension age on or after 6 April 2016. The government extended the time limits for paying voluntary NICs for the 2006-07 to 2015-16 tax years. Contributors have until 5 April 2023 to pay them.

In addition, the higher rate provisions that apply to late payment of voluntary NICs were dis-applied. The 2012-13 rate was payable until 5 April 2019 for voluntary Class 2 NICs for the tax years 2006-07 to 2010-11 and for Class 3 NICs for the tax years 2006-07 to 2009-10.

From 6 April 2019, the higher rate provisions are applied to tax years 2006-07 to 2015-16.

Special provisions apply if you reach UK State Pension age between 6 April 2008 and 5 April 2015 and do not receive a full UK basic State Pension. If these circumstances apply to you, and if you meet certain other conditions, you may be able to improve your basic State Pension by paying up to 6 extra years of Class 3 NICs for years going back to 1975.

You only have 6 years from the date you reach State Pension age to pay these for any of these years.

For more information, go to [www.gov.uk/voluntary-national-insurance-contributions](http://www.gov.uk/voluntary-national-insurance-contributions). These special provisions do not apply to voluntary Class 2 NICs.

## How much do you pay?

The rates for UK NICs are the same whether you live in the UK or abroad. For more information on NICs rates, go to [www.gov.uk/national-insurance-rates-letters](http://www.gov.uk/national-insurance-rates-letters)

## How to pay voluntary NICs abroad

### Direct Debit

You can choose how to pay Class 2 or Class 3 NICs. Paying by Direct Debit allows you to pay NICs directly from your UK or Channel Islands bank or building society account.

The Direct Debit arrangement normally begins after HMRC receives a request from you to pay by Direct Debit and continues until you tell your bank or building society to cancel it. We'll not collect NICs for any weeks beyond State Pension age but if you cancel your Direct Debit, remember that your NICs are collected in arrears.

If the NICs rate changes (which usually happens every April) the new amount will be debited from your account. HMRC will tell you of the change in the amount to be collected.

If you wish to pay in this way, tick the box on form CF83 at the back of this leaflet, fill in the Direct Debit Instruction (at the bottom of form CF83) and return it to PT Operations, HMRC at the address on page 30.

**Class 2 NICs - monthly payments** will be collected monthly, 4 months in arrears. Each payment will cover either 4 or 5 weeks, depending on the number of Sundays in the month for which the payment is due.

**Class 2 NICs - 6-monthly payments** will cover 26 or 27 weeks depending on the number of Sundays in the 6-month period for which the payment is due. Collections will be made in January and July each year.

**Class 3 NICs** – payments will be collected monthly in arrears. Each payment will cover either 4 or 5 weeks, depending on the number of Sundays in the month for which the payment is due.

All payments will be collected on or up to 3 working days after the second Friday of each month except when bank holidays cause a change in this arrangement. Please make sure you have sufficient funds in your bank or building society account to cover the amount to be collected.

### The Direct Debit Guarantee



This Guarantee is offered by all banks and building societies that accept instructions to pay Direct Debits.

If there are any changes to the amount, date or frequency of your Direct Debit HM Revenue and Customs will notify you 10 working days in advance of your account being debited or as otherwise agreed. If you request HM Revenue and Customs to collect a payment, confirmation of the amount and date will be given to you at the time of the request.

If an error is made in the payment of your Direct Debit, by HM Revenue and Customs or your bank or building society you're entitled to a full and immediate refund of the amount paid from your bank or building society.

If you receive a refund you're not entitled to, you must pay it back when HM Revenue and Customs asks you to.

You can cancel a Direct Debit at any time by simply contacting your bank or building society. Written confirmation may be required. Please also notify us.

### Annual payment

Annual payment allows you to pay NICs for a complete tax year, once a year in arrears, direct to HMRC. If you want to pay by this method, tick the appropriate box on form CF83 at the back of this leaflet and return to PT Operations, HMRC at the address on page 28. You'll be told each year how much you should pay in sterling and when payment is due. You can pay direct or through your bank or building society.

### Payments by an agent

You can get someone in the UK to pay your NICs for you. If you wish to do this, tick the appropriate box on form CF83 at the back of this leaflet and give your agent's name and address. Your agent can pay your NICs by Direct Debit or annual payment. Ask your agent to wait until they receive a letter from PT Operations, HMRC, International Caseworker before paying your NICs.

## Payment of arrears

If you wish to have any arrears of Class 2 or Class 3 NICs for the current tax year deducted by Direct Debit, put a tick in the appropriate box on form CF83 at the back of this leaflet.

Alternatively, if you wish to pay the arrears for the current tax year by sterling cheque, tick the appropriate box on the CF83 and we'll write to you with details of the amount needed after we've received your application.

## Volunteer Development Workers

If you're sent to work abroad in a developing country by a registered charity you may be able to choose to pay the special Volunteer Development Worker's Class 2 NICs. These NICs may help you satisfy the conditions for contribution-based Jobseeker's Allowance, Contributory Employment and Support Allowance and Maternity Allowance and give you cover for industrial injury or disablement suffered during your employment abroad when you return to the UK.

You may pay Volunteer Development Workers Class 2 NICs if:

- your recruiting organisation is not liable to pay Class 1 NICs on your earnings (applies only during the first 52 weeks of your employment overseas)
- you're 'ordinarily resident' in the UK (see pages 6 and 8 for definition)
- your recruiting organisation is approved for these purposes by HMRC Executive Committee
- the country where you're working is recognised as a developing country by HMRC Executive Committee

The organisation that recruited you will know whether the last 2 conditions are satisfied.

Fill in form CF83 at the back of this leaflet and send it to your recruiting organisation who will act as your agent in paying your NICs.

## How to pay Volunteer Development Workers Class 2 NICs abroad

## If you're paying Class 2 or Class 3 NICs before going abroad

You must tell HMRC if you're going to stop paying Class 2 or Class 3 NICs when you go abroad. For:

- Class 2 – you can tell us online at [www.gov.uk/stop-being-self-employed](http://www.gov.uk/stop-being-self-employed)
  - if you're unable to use the online service, write to the address below
- Class 3 – write to  
PT Operations North East England  
HM Revenue and Customs  
BX9 1AN  
United Kingdom

If appropriate, tell them when your self-employment ended, what date you're going abroad and your overseas address.

**If you want to pay Class 2 or Class 3 NICs while you're abroad, fill in and return form CF83 at the back of this leaflet.**

## Other ways of covering your National Insurance record

### Credits

Whilst in the UK you may be able to get credits instead of having to pay NICs if you're:

- unemployed or unable to work because of illness or disability for full weeks (a week for these purposes means Sunday to Saturday)\*
- entitled to Maternity Allowance or Carer's Allowance - or if not getting Carer's Allowance caring for one or more disabled person(s) for at least 20 hours per week
- entitled to Child Benefit for a child under 12
- a registered foster carer
- caring for a child that you're related to, for example, a grandchild
- entitled to Statutory Sick Pay, Statutory Maternity Pay, Statutory Shared Parental Pay, with Statutory Adoption Pay and Statutory Parental Bereavement Pay
- taking a course of approved training

- receiving Working Tax Credit
- required to attend jury service and did not have earnings at, or exceeding, the Lower Earnings Limit for employed earners employment
- receiving a compensatory payment such as a Payment in Lieu of Notice (PILON), or a Payment in Lieu of Remuneration (PILOR)
- a person who served a prison sentence for a conviction which has been quashed
- married to or in a civil partnership with a member of HM Forces and accompanying them on overseas assignment

\*You'll normally have to attend an interview every 2 weeks at your nearest Jobcentre Plus office (Social Security or Jobs and Benefits Office in Northern Ireland), or send in sick notes (also known as medical certificates and fit notes) to your nearest Jobcentre to get the credits - in Northern Ireland you should send sick notes to:

Incapacity Benefits Branch  
Castle Court  
Royal Avenue,  
Belfast  
BT1 1SB

For more information, go to [www.gov.uk/national-insurance-credits](http://www.gov.uk/national-insurance-credits)

If you continue to get UK Child Benefit while living elsewhere in the EEA/Switzerland, credits may be available to you. However, if you receive the equivalent of Child Benefit from your place of residence in the EEA/Switzerland, you should see if they can give you pension protection while you're not working.

If you get Contributory Employment and Support Allowance, Incapacity Benefit or Carer's Allowance from the UK while you're living in an EEA country or Switzerland, you are awarded a Class 1 credit for the period you are receiving the benefit.

## Home Responsibilities Protection

If your opportunity to work is limited because you were looking after a child (including as a registered foster carer) or a sick or disabled person, Home Responsibilities Protection was available between April 1978 and April 2010. It could make it easier to get a basic State Pension. See form CF411 'Application for Home Responsibilities Protection (HRP)' on [www.gov.uk](http://www.gov.uk)

Home Responsibilities Protection was available if you were abroad, and you continued to be entitled to UK Child Benefit.

From 6 April 2010 Home Responsibilities Protection was replaced by a weekly NICs credit for people getting Child Benefit for a child under 12, foster carers and people caring for at least 20 hours a week for one (or more) sick or severely disabled person or persons.

If you received Child Benefit for a child under 16 while living elsewhere in the EEA or Switzerland, Home Responsibilities Protection may be available to you. However, if you receive the equivalent of Child Benefit from your place of residence in the EEA or Switzerland, you should see if they can give you pension protection while you're not working.

## Additional information

If you're married or in a civil partnership and you reach State Pension age before 6 April 2016, you may be able to use your spouse's or civil partner's National Insurance record to increase your basic State Pension.

If you reach State Pension age on or after 6 April 2016, you'll not be able to increase your State Pension using your spouse's or civil partner's National Insurance record. For more information, go to [www.gov.uk/state-pension-through-partner](http://www.gov.uk/state-pension-through-partner)

Some married women and widows pay reduced rate NICs because in the past they made a married woman's reduced rate election (that is, they chose to pay Class 1 NICs at a reduced rate or not to pay Class 2 NICs if self-employed). All the time that election is in force, they cannot pay Class 3 NICs, claim credits (unless they're a widow) or get Home Responsibilities Protection, or claim the benefits listed on page 5. This election ends when a woman is divorced or stops being a qualifying widow or lapses automatically where someone is not earning enough to pay NICs and is not self-employed for 2 complete tax years. However, a woman can also choose to revoke her married woman's election. The same rules apply abroad as in the UK. For more information, go to [www.gov.uk/reduced-national-insurance-married-women](http://www.gov.uk/reduced-national-insurance-married-women)

## Social security benefits that depend on your NICs

There are several rules governing social security benefits. For information, go to [www.gov.uk/uk-benefits-abroad](http://www.gov.uk/uk-benefits-abroad)

### What NICs are needed?

To qualify for most of the benefits mentioned in this section, you need to have sufficient NICs on your National Insurance record for the 'relevant tax years'.

The relevant tax years are normally the last 2 complete tax years which precede the benefit year in which you claim benefit. A benefit year roughly corresponds to a calendar year. For example, if you claim benefit in October 2020, the relevant tax years would be 2017-2018 (6 April 2017 to 5 April 2018) and 2018-2019 (6 April 2018 to 5 April 2019).

The relevant tax years for basic State Pension and bereavement benefits are different. You must have paid at least 25 weeks of NICs for your spouse or partner to receive the Bereavement Support Payment.

Because Class 1 NICs are based on earnings, you cannot just count the number of weeks you've paid. NICs conditions are based on the number of weeks NICs you would need to pay if your weekly earnings were at, or above, the Lower Earnings Limit during the tax year. If your earnings are normally above the Lower Earnings Limit, you'll need to have paid fewer weeks NICs to have reached the right amount.

For the following benefits, we detail the amounts and type of NICs you need to have paid. This should help you decide if you need to pay voluntary NICs while you're away. We also give details about getting benefits abroad and the rules when you return to the UK.

### Contribution-based Jobseeker's Allowance

For more information on receiving contribution-based Jobseeker's Allowance abroad, ask at your nearest Jobcentre Plus office (in Northern Ireland, your nearest Social Security or Jobs and Benefits Office), or go to [www.gov.uk/uk-benefits-abroad](http://www.gov.uk/uk-benefits-abroad)

## **Contributory Employment and Support Allowance**

Contributory Employment and Support Allowance (ESA) is a social security benefit for people who have an illness or disability. If you get contributory ESA and are planning to go abroad, you must contact Jobcentre Plus (in Northern Ireland customers should contact their ESA Centre, immediately to check if your benefit is affected. For more information, go to [www.gov.uk/uk-benefits-abroad](http://www.gov.uk/uk-benefits-abroad)

## **Maternity Allowance**

Maternity Allowance (MA) is principally based on your employment and earnings (see page 26 to 27) For more information on payment of Maternity Allowance abroad, go to [www.gov.uk/uk-benefits-abroad](http://www.gov.uk/uk-benefits-abroad)

## **State Pension**

If you move abroad to work before you reach State Pension age, you might not be gaining qualifying years towards your State Pension for those years. However, this depends on your particular circumstances (for example whether it's a UK company you work for or a foreign company). For more information on the payment of State Pension abroad, go to [www.gov.uk/uk-benefits-abroad](http://www.gov.uk/uk-benefits-abroad)

For more information on UK State Pension being paid to people abroad, go to [www.gov.uk](http://www.gov.uk)

If you've just come to the UK, or are returning to the UK after a period abroad, the rules for some benefits are different, even if you're a UK national. To find out more, go to [www.gov.uk](http://www.gov.uk)

If you plan to live abroad when you retire, the pension you get from an occupational scheme will increase each year in line with the scheme rules and current legislation.

## How do I get an estimate of my State Pension?

You can use the check your State Pension forecast service available at [www.gov.uk/check-state-pension](http://www.gov.uk/check-state-pension). This will give you an estimate of how much State Pension you may get when you reach your State Pension age. This could help you to decide whether you're saving enough money to cover your retirement.

There are 3 ways in which you can get a State Pension forecast; you can:

- go to [www.gov.uk/state-pension-statement](http://www.gov.uk/state-pension-statement)
- phone the Future Pension Centre on 0800 7310 175 or if you use a textphone, phone 0345 3000 169 - lines are open Monday to Friday 8am to 6pm (for security and quality purposes, your call may be monitored and recorded)
- use application form BR19 available from [gov.uk](http://gov.uk) - fill it in and send it to

Newcastle Pension Centre  
Futures Group  
The Pension Service 9  
Mail handling site A  
Wolverhampton  
WV98 1LU

If you live outside the UK, there are 2 ways you can get information about your State Pension. You can:

- phone the Future Pension Centre on +44 (0)191 218 3600 or if you use a textphone, phone +44 (0)191 218 2051 - lines are open Monday to Friday 8am to 6pm (for security and quality purposes your call may be monitored and recorded)
- use application form BR19 available from [gov.uk](http://gov.uk) - fill it in and send it to

Newcastle Pension Centre  
Futures Group  
The Pension Service 9  
Mail handling site A  
Wolverhampton  
WV98 1LU

## Benefits and pensions for veterans, widows, widowers and surviving civil partners

### Bereavement Support Payment

If your husband, wife or civil partner has died, you may be able to get help by claiming Bereavement Support Payment.

Bereavement Support Payment is available to both men and women. For more information on bereavement benefits, contact your local Jobcentre Plus office, or go to [www.gov.uk](http://www.gov.uk)

We want to make sure that you and your family get the right help, at the right time, in the right way.

There are also other benefits which you might be entitled to. Please contact your local Jobcentre Plus office, or go to [www.gov.uk](http://www.gov.uk)

For more information on what to do after a death, go to [www.gov.uk/after-a-death/overview](http://www.gov.uk/after-a-death/overview)

### War pensions and Armed Forces Compensation Scheme Guaranteed Income Payments

War disablement pensions with war widow's or widower's pensions and Armed Forces Compensation Scheme Guaranteed Income Payments (AFCS GIP) or Survivor's Guaranteed Income Payments (SGIP) can usually be paid anywhere in the world and your right to them does not depend on the payment of NICs.

If in the past, you received a war widow's or widower's pension which was withdrawn when you remarried, that pension may be restored if you've become widowed again, divorced or legally separated.

If you're receiving a war pension an AFCS GIP/AFCS SGIP' and intend to live permanently abroad, you should inform Veterans UK as soon as possible at the following address:

Veterans UK  
Ministry of Defence  
Norcross  
Thornton Cleveleys  
LANCASHIRE  
FY5 3WP

Or you can:

- call the helpline on 0808 1914 218
- call +44 (0)125 386 6043 if you're phoning from outside the UK
- email: [contact-veterans-uk@mod.gov.uk](mailto:contact-veterans-uk@mod.gov.uk)

## Social security benefits that do not depend on NICs

Your right to any of the benefits listed on pages 23 to 29 does not depend on your NICs record, but if you're getting any of these benefits in the UK, you must tell the office paying your benefit before you leave the country.

You may be able to continue getting benefit abroad in some cases. If you're going to an EEA country or Switzerland or one of the countries where special arrangements have been made (see pages 2 and 3), you'll need to go to [www.gov.uk/claim-benefits-abroad](http://www.gov.uk/claim-benefits-abroad) for up-to-date information.

### Winter Fuel Payment

Winter fuel payments help older people meet the costs of heating their homes in winter. To qualify for a winter fuel payment you need to have reached State Pension age by the last day of the qualifying week which is always the third full week of September.

You may be entitled if you live in: Switzerland or an EEA country (except Spain, Portugal, France, Greece, Cyprus, Malta or Gibraltar). Further details can be found at [www.gov.uk/winter-fuel-payment](http://www.gov.uk/winter-fuel-payment)

### Attendance Allowance

Attendance allowance can help with extra costs if you are over State Pension age and have long term care or supervision needs. Go to [www.gov.uk/attendance-allowance](http://www.gov.uk/attendance-allowance)

### Disability Living Allowance

Disability living allowance (DLA) is being replaced by Personal Independence Payment (PIP) for working age people. DLA for children, and pensioners aged 65 or over already in receipt on 8 April 2013, helps with the extra costs of a long-term disability. For more information on DLA for children, go to [www.gov.uk/disability-living-allowance-children](http://www.gov.uk/disability-living-allowance-children)

For more information on DLA for adults, go to [www.gov.uk/dla-disability-living-allowance-benefit/your-DLA-claim](http://www.gov.uk/dla-disability-living-allowance-benefit/your-DLA-claim)

### Child Benefit

Child Benefit is money paid to you by the government if you're responsible for a child or young person in the UK.

For more information or help, phone the Child Benefit Helpline on 0300 200 3100 or go to [www.gov.uk/child-benefit](http://www.gov.uk/child-benefit)

### **Guardian's Allowance**

Guardian's Allowance is a tax-free payment for people who are responsible for children whose parents have died. In certain circumstances you may qualify for Guardian's Allowance where only one parent has died.

For more information or help, phone the Child Benefit Helpline on 0300 200 3100 or go to [www.gov.uk/guardians-allowance](http://www.gov.uk/guardians-allowance)

### **Personal Independence Payment**

Personal Independence Payment (PIP) has replaced Disability Living Allowance (DLA) for new claims from working age adults and is replacing DLA for recipients who were aged 16 to 64 on 8 April 2013 or who reach age 16 after that date. PIP helps with the extra costs of a long-term disability. For more information on PIP, go to [www.gov.uk/pip](http://www.gov.uk/pip)

### **Working Tax Credit**

Working Tax Credit is a payment to top-up earnings or profits of low paid working people (whether employed or self-employed) including those who do not have children.

For more information or help, phone the Tax Credits Helpline on 0345 300 3900 or go to [www.gov.uk](http://www.gov.uk)

### **Child Tax Credit**

Child Tax Credit is money paid to you by the government if you're living in the UK and responsible for a child or young person.

For more information or help, phone the Tax Credits Helpline on 0345 300 3900 or go to [www.gov.uk](http://www.gov.uk)

### **Income-based Jobseeker's Allowance**

Income-based Jobseeker's Allowance cannot be paid to you abroad except for a temporary absence under special circumstances. For information on receiving income-based Jobseeker's Allowance abroad, ask at your nearest Jobcentre Plus office (in Northern Ireland, your nearest Social Security or Jobs and Benefits Office).

### **Income-related Employment and Support Allowance**

Income-related Employment and Support Allowance cannot be paid to you abroad except for a temporary absence under special circumstances. You must contact your nearest Jobcentre Plus office if you're going abroad (in Northern Ireland customers should contact their ESA Centre, and they'll be able to advise you whether or not you can continue to receive this benefit).

## Income Support

Income Support cannot be paid to you abroad except for a temporary absence under special circumstances. Tell your nearest Jobcentre Plus office (in Northern Ireland your nearest Social Security or Jobs and Benefits office) when you're going abroad. They'll be able to inform you whether or not you can continue to receive Income Support. For more information contact your Jobcentre Plus office (in Northern Ireland your nearest Social Security or Jobs and Benefits Office), or go to [www.gov.uk](http://www.gov.uk)

If you're entitled to any benefit abroad, you may be entitled to an increase for an adult living with you abroad or in the UK.

## Universal Credit

Universal Credit is a payment to help with your living costs. You may be able to get it if you're on a low income or out of work. It will replace:

- Child Tax Credit
- Housing Benefit
- Income Support
- income-based Jobseeker's Allowance
- income-related Employment and Support Allowance
- Working Tax Credit

Universal Credit cannot be paid to you abroad except for a temporary absence in special circumstances. You must contact your nearest Jobcentre Plus office if you're going abroad. For more information, go to [www.gov.uk/universal-credit](http://www.gov.uk/universal-credit)

## Carer's Allowance

Carer's Allowance provides a measure of financial support if you care for someone at least 35 hours a week and they get certain disability related benefits. You do not have to be related to, or live with, the person you care for. Go to [www.gov.uk/carers-allowance](http://www.gov.uk/carers-allowance)

## Industrial Injuries Disablement Benefits

The Industrial Injuries Scheme provides non-contributory no-fault benefits for disablement because of an accident at work, or because of one of over 70 prescribed diseases known to be a risk from certain jobs. The benefits payable under the scheme are described as Industrial Injuries Disablement Benefits (IIDB). Benefits are paid to employees who are liable to pay Income Tax under PAYE on wages, salaries or fees. They're not payable where the accident or disease was contracted during self-employment. IIDB can be paid abroad, but you must tell the office which deals with your claim before you leave to check if this is affected.

Customers who live abroad and who have a query about IIDB should contact the International Pension Centre (IPC) in Newcastle on +44 (0)191 206 9390. For more information about the IPC, go to [www.gov.uk/international-pension-centre](http://www.gov.uk/international-pension-centre) Information about IIDB can be found in DB1 'A guide to Industrial Injuries Disablement Benefits - April 2013'.

### Increase of benefit for your dependants

You can usually get an increase of benefit for a child if the child's absence abroad is temporary. This applies while you remain entitled to Child Benefit for the child.

### How to claim benefit when you're abroad

If you think you are, or might be, eligible for any of the benefits explained in the non-contributory benefits section (pages 23 to 29), you should write to the Department for Work and Pensions at the address on page 30 (in Northern Ireland the Department for Communities on page 30). There are time-limits, so claim as soon as possible or you may lose entitlement.

## Payments based on employment and earnings

### Statutory Maternity Pay and Maternity Allowance

There are 2 principal maternity payments available to women:

- Statutory Maternity Pay (SMP) from your employer
- Maternity Allowance (MA) from Jobcentre Plus

You cannot get both at the same time. Both are paid for a maximum of 39 weeks.

To get SMP from your employer you must have been employed continuously by that employer for 26 weeks into the 15th week before your expected week of childbirth and have average earnings at least equal to the lower earnings limit applicable to NICs. The amount of SMP you get depends on how much you earn. If you're employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get SMP. If you qualify for SMP and go abroad, SMP will still be payable to you.

If you cannot get SMP, you may get MA. MA is payable if you've been employed or self-employed in 26 out of the 66 weeks ending with the week before your expected week of childbirth. You must also have earnings averaging £30 a week. The amount of MA you get depends on your earnings. For information about Volunteer

Development Workers and Class 2 NICs see page 15. For more information, go to [www.gov.uk](http://www.gov.uk)

If you're the spouse or civil partner of a serving member of HM Forces and MA cannot be paid to you in the country you're in, you may be able to claim an ex gratia payment from the Ministry of Defence through your serving partner's pay unit.

If you intend to go abroad and are getting MA you should tell your Jobcentre Plus office immediately.

## Statutory Sick Pay

Statutory Sick Pay (SSP) is not payable for the first 3 days of sickness and can be paid up to a maximum of 28 weeks.

To get SSP from your employer you must have done some work under your contract of employment. You must also:

- be sick for 4 or more days in a row (including weekends and bank holidays)
- have average earnings at or above the Lower Earnings Limit applicable to NICs

If you're abroad and your employer is responsible for paying UK Class 1 NICs (or would be if your earnings were high enough), you may be able to get SSP.

Special rules apply if you work at sea, on an aircraft, or in the EEA.

SSP is a daily payment and is usually paid for the days that you would normally work.

If you qualify for SSP and go abroad, SSP will still be payable to you provided you can prove that you're still sick.

For more information, go to [www.gov.uk](http://www.gov.uk)

There may be differences in entitlement for COVID-19 related absences.

## Statutory Paternity Pay

Statutory Paternity Pay (SPP) can be paid for birth or adoption for up to 2 weeks.

To get SPP from your employer you must have been employed continuously by that employer for 26 weeks into the 15th week before the expected week of childbirth or continuously for 26 weeks into the matching week in the case of adoption and have average earnings at least equal to the lower earnings limit applicable to NICs. In addition, you must continue to be employed

by the same employer up to either the date the baby is born or the date the child is placed with the adopter. The amount of SPP you get depends on how much you earn.

If you're employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get SPP. If you qualify for SPP and go abroad, SPP will still be payable to you. For more information, go to [www.gov.uk](http://www.gov.uk)

### Statutory Adoption Pay

Statutory Adoption Pay (SAP) can be paid for up to a maximum of 39 weeks.

To get SAP from your employer, you must have been employed continuously by that employer for 26 weeks into the week that you receive notification that you've been matched with a child for adoption, and have average earnings at least equal to the lower earnings limit applicable to NICs.

The amount of SAP you get depends on how much you earn. If you're employed abroad and pay UK Class 1 NICs (or would if your earnings were high enough) you may be able to get SAP. If you qualify for SAP and go abroad SAP will still be payable to you. For more information, go to [www.gov.uk](http://www.gov.uk)

### Statutory Shared Parental Pay

Statutory Shared Parental Pay (ShPP) is payable when mothers maternity pay/allowance or adoption entitlement has been ended early in order to share the remainder with their partner. Employers are liable to pay ShPP to eligible employees who take time off to care for the child as long as they satisfy all the qualifying conditions. For more information, go to [www.gov.uk](http://www.gov.uk)

### Statutory Parental Bereavement Pay

Statutory Parental Bereavement Pay (SPBP) is due to qualifying employees and their partner who had a:

- child under 18 years old who has died
- stillbirth after 24 weeks pregnancy

SPBP is payable for a maximum of 2 weeks and can be taken consecutively or as separate weeks but must end within 56 weeks of the child's death or stillbirth.

To get SPBP from your employer, you must have been employed continuously by that employer for 26 weeks' and have average earnings at least equal to the lower earnings limit applicable to NICs.

SPBP applies to Great Britain (GB) only.

If you qualify for SPBP in GB and go abroad SPBP will still be payable to you. For more information, go to [www.gov.uk](http://www.gov.uk)

## Health care when visiting another country

## Access to the National Health Service (NHS)

### Cover for health care

For information on health care while you're abroad, go to [www.nhs.uk/using-the-nhs/healthcare-abroad](http://www.nhs.uk/using-the-nhs/healthcare-abroad)

If you're moving to another country to work or live, go to [www.nhs.uk/using-the-nhs/healthcare-abroad/moving-abroad/planning-your-healthcare](http://www.nhs.uk/using-the-nhs/healthcare-abroad/moving-abroad/planning-your-healthcare) for information about health care.

The NHS provides health care for people who reside in the United Kingdom. If you move abroad you're not automatically entitled to use the NHS free of charge regardless of having paid NICs and taxes in this country in the past.

If you're going abroad for 3 months or more, you should tell your GP both your departure date and proposed return date, if known, in order to avoid your records being withdrawn unnecessarily.

If you go to live abroad you'll be able to get emergency treatment under the NHS at a GP's surgery or the Accident and Emergency Department of a hospital if you become ill or have an accident on a visit back in the UK.

But if you come back specially to get hospital treatment or NHS check-up for an existing illness, you'll normally have to pay for this unless there is a healthcare agreement in place with your new country of residence or you qualify for another exemption from charging.

If you return to live in the UK you'll again be able to receive health care treatment under the NHS. You should register with a GP as soon as possible after you return. This will enable the GP to retrieve your records before you have need of their services and avoid your records being destroyed in error.

## Useful addresses **For more information and advice**

The information in this leaflet may not be detailed enough to answer all of your questions.

If you live (or were living) in the UK before going abroad and need help with an enquiry about UK NICs, write to:

PT Operations North East England  
HM Revenue and Customs  
BX9 1AN  
United Kingdom

For details of UK Income Tax while you're abroad, go to [www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-and-capital-gains-tax-enquiries-for-non-uk-residents](http://www.gov.uk/government/organisations/hm-revenue-customs/contact/income-tax-and-capital-gains-tax-enquiries-for-non-uk-residents)

If you're abroad and need help with an enquiry about benefits, go to [www.gov.uk/international-pension-centre](http://www.gov.uk/international-pension-centre) or write to:

Department for Work and Pensions  
The Pension Service  
International Pension Centre  
The Pension Service 11  
Mail Handling Site A  
WOLVERHAMPTON  
WV98 1LW  
England

If you live (or were living) in Northern Ireland and require benefits advice before going abroad, write to:

Department for Communities  
Network Support Branch  
Overseas Benefits Unit  
Level 5  
Royston House  
34 Upper Queen Street  
BELFAST  
BT1 6FX  
Northern Ireland

## Helplines

For NICs enquiries from within the UK, call 0300 200 3500, or if you're phoning from outside the UK, phone +44 (0)191 203 7010.

You can also contact the International Pension Centre, go to [www.gov.uk/international-pension-centre](http://www.gov.uk/international-pension-centre)

## Welsh language

Ffoniwch 0300 200 1900 i dderbyn fersiynau Cymraeg o ffurflenni a chanllawiau.

## Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information, go to [www.gov.uk/government/publications/your-charter](http://www.gov.uk/government/publications/your-charter)

## How we use your information

HM Revenue and Customs is a Data Controller under the Data Protection Act 2018. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds

We may check information we receive about you with what is already in our records. This can include information provided by you as well as by others such as other government departments or agencies and overseas tax and customs authorities.

We'll not give information about you to anyone outside HM Revenue and Customs unless the law permits us to do so. For more information, go to [www.gov.uk/data-protection](http://www.gov.uk/data-protection)

The information that you're going abroad may be passed by the Department for Work and Pensions (in Northern Ireland it's known as the Department for Communities) to the Department of Health and Social Care.

The National Health Service (NHS) provides health care for people who reside in the UK. If you normally live in this country you're not automatically entitled to use the NHS free of charge, regardless of having paid NICs and taxes in this country in the past. The information provided to the Department of Health and Social Care may result in you being deregistered from the NHS.

When you're going abroad for a limited period you may find it useful to inform your GP of both your departure date and proposed return date, if known, in order to avoid your records being withdrawn unnecessarily. In any case, and especially if your medical records have not been held by your GP for your return, you should register with a doctor as soon as possible after your return. This will enable the GP to retrieve your records before you have need of their service and avoid your records being destroyed in error.

### Call charges

You can use the 0845 code to call any of our 0345 numbers. Check with your phone company which code is cheaper for you.

## Special notes and advice for completion of application form CF83

Read these notes while completing the application form CF83. If you do not complete the form fully it may have to be returned to you.

**Question 6** If you do not know your full National Insurance number, answer questions 1, 2 and 4 and tell us your last 3 UK addresses on a separate sheet.

**Question 8** If you do not yet know your overseas address, give a contact address.

**Question 12** If, after reading pages 6 to 8, you're still unsure whether or not you're ordinarily resident, then outline your circumstances on a separate sheet.

**Question 18** If you've had more than one employer since leaving the UK, supply a list in date order on a separate sheet of paper showing:

- names and addresses of your employer(s) overseas
- the date each employment started and ended
- the country you were working in
- names and addresses of any UK employer(s) between overseas employment
- the date each UK employment started and ended
- the dates of paid or unpaid leave in the UK or overseas
- the names and dates of any benefit you claimed in the UK between overseas employment

If you're not sure whether you are or will be employed by an overseas government or international organisation (such as the United Nations High Commission for Refugees), you should ask your employer before giving an answer.

**Question 19** If you're a Volunteer Development worker, send the completed form to your recruiting organisation who will act as your agent in paying your NICs.

**Declaration** You must complete the Declaration. The application form must be signed by you. If someone else signs the form on your behalf, it will be returned for your signature.

**Instruction to your bank or building society to pay by Direct Debit**  
Enter your National Insurance number in the 9 boxes under Reference.



How to complete this form

Read the leaflet NI38 Social Security abroad and the notes on pages 31 before you complete this form. Use capital letters, enter dates as DD MM YYYY, tick the right boxes and use black ballpoint pen. Read, then sign and date the declaration at Part 8 before you send the completed form to us, or we'll have to return it to you.

1 About you

1 Your full name (including your title, Mr, Mrs, Miss, Ms) [text box]

2 Date of birth DD MM YYYY [date boxes]

3 Your UK address [text boxes] Postcode [text box]

4 Do you have a husband, wife or civil partner? Yes [ ] No [ ] If Yes, when did you get married or form a civil partnership? [date boxes] Did you change your name when you married or formed a civil partnership? Yes [ ] No [ ] If Yes, what was your former name? [text box]

5 Are you divorced, widowed, has your civil partnership been dissolved or are you a surviving civil partner? Yes [ ] No [ ] If Yes, on what date? DD MM YYYY [date boxes]

6 Your National Insurance number [number boxes]

2 About your absence abroad

7 Name of the country you're going to [text box]

8 Your address abroad [text boxes]

9 While you're abroad, which address would you prefer us to use to contact you? UK [ ] Abroad [ ]

10 On what date did or will you leave the UK? DD MM YYYY [date boxes]

11 How long do you intend to stay abroad? [text box]

12 Are you ordinarily resident in the UK? Make sure you read the section on ordinary residence on pages 6 and 7 in leaflet NI38 before you answer this question Yes [ ] No [ ]

3 Employment

13 Before leaving the UK were you a) employed? [ ] Go to questions 14 and 15 b) self-employed? [ ] Go to question 16 c) unemployed? [ ] Go to question 17 d) not employed? [ ] Go to question 18

Please turn over

Do not detach



Instruction to your bank or building society to pay by Direct Debit



Fill in the form and send to: PT Operations North East England, HM Revenue and Customs, BX9 1AN, United Kingdom.

Name(s) of account holder(s) [text box]

Bank/building society account number [number boxes]

Branch sort code [number boxes]

Name and full postal address of your bank or building society To: The Manager Bank/building society Address Postcode

Service user number 9 9 1 1 3 3

Reference [number boxes]

Instruction to your bank or building society Please pay HM Revenue and Customs Direct Debits from the account detailed in this instruction, subject to the safeguards assured by The Direct Debit Guarantee. I understand that this instruction may remain with HM Revenue and Customs and, if so, details will be passed electronically to my bank/building society.

Signature Date

Banks and building societies may not accept Direct Debit instructions for some types of account.

