



Strategic
Command

UK Defence in Germany

Force Instruction/Information Note

No: 2023-9063

REFERENCE:	GSO-GSO(G)/02 Command or Direct or Manage the Unit
TITLE:	NATO SOFA and Spouse Employment (FAQ)
AUDIENCE:	All UK NSE, and other UK supporting elements in Europe, in support of the Global Support Organisation supported framework. All members of the force, the Civilian Component, and their entitled Dependants; current and future. AFF, EASP
REFERENCE(S)/SUPPORTING INFORMATION:	A. NATO Basic Documents: SOFA, London, 19 June 1951 (sharepoint.com) B. NATO SOFA Supplementary Agreement (sharepoint.com)
SUPERSEDES:	03/2022
AUTHORITY	UK Head of Mission – Germany
EFFECTIVE:	13 Jun 2023
EXPIRES:	12 Jun 2024
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This Information note framed in the form of Frequently Asked Questions is developed in consultation with Government Legal Services.

SPOUSE EMPLOYEMENT AND THE NATO SOFA

The Global Support Organisation is routinely asked questions about how a spouse might undertake employment when accompanying a member of the Armed Forces or a UK Based Civilian serving in a host nation state under the auspices of the NATO Status of Forces Agreement [Ref A] and the Supplementary Agreement in Germany [Ref B].

The NATO SOFA is a multinational agreement between nations enabling the operation of a nations Defence task in the territory of another nation. By nature of purpose and design it does not provide for the employment undertakings of a Spouse but of equal importance it does not deny.

There are several possible employment routes for dependents in the host nation. However, a fundamental point to make is that it is up to each individual to ensure that their employment

activities comply with host nation law.

FAQ

Q.1. As a spouse can I undertake employment in the economy of the Host Nation?

Answer: This is a personal matter. You need to be satisfied that it is lawful for you to work in the host nation, for example that you have any necessary work permits. You will also need to ensure that you pay any tax and social insurance due to the host nation. The SOFA does not confer any exemptions from such liabilities.

Q.2. As a spouse can I continue to work remotely for a UK Company when accompanying the Official?

Answer: This is a personal matter. It is possible that host nation law may require you to have a work permit even though the work is being performed for a UK based entity. The SOFA does not confer any exemptions from such requirements. You and your employer may also need to comply with other relevant legislation (such as health and safety legislation and data protection laws) So you and your employer need to be satisfied that it is lawful for you to work remotely in the host nation. You also need to ensure that you meet any tax liability which might arise in the host nation. SOFA provides no tax protection for such circumstances.

Q.3. As a spouse, I am a UK Crown Servant in another department for which my employed undertakings do not form a part of the UK Defence task in another nation; can I lawfully operate remotely with the agreement of my employing department whilst accompanying as a Dependant the entitled official on their assignment?

Answer: This is a personal matter. Apart from the considerations that apply in relation to working for a UK Company (see Q 2) you also need to ensure that your employing Department is satisfied with the arrangement and that any security concerns are met.

Notes

Of further note it is the case that some host nations operate a family/household income tax regime. It is entirely possible that though the Officials salary is protected under the NATO SOFA it could still be included in any cumulative assessment in determining your tax liability to the host nation.

This paper deliberately makes no mention of those reserved for Dependants posts [Spousal Employment] operating in the territory of another nation.

GSO(G) POLICY CENTRE

These, published instructions, once released, are routinely available through the [GSO\(G\) Policy Centre](#) as is the case with all other Whole Force Policy. Where possible and appropriate complimentary publication is also made available: [UK Defence in Germany and Europe: Information notes - GOV.UK \(www.gov.uk\)](#)

Where applicable these instructions should be read alongside more detailed extant policy delivered through Force Standing Orders/Force Standing Instructions. Where any change in policy is introduced these instructions are to be regarded as having primacy. Force Standing Orders and/or Force Standing Instructions will be reviewed and republished in due course at which point the Information Note/Directive will be withdrawn.

OPEN SOURCE INFORMATION

The Global Support Organisation (Germany) wherever possible seeks to provide information on the matters that is suitable for the public domain through its World Wide Web supporting capability.

Further Information and Guidance is available on [GSO\(G\)Web](#):

Original Signed

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UK Head of Mission SSF

