Cyber & Specialist Operations Command

FORCE INFORMATION NOTE: 2026 – 11000

Supplementary Agreement Germany and Spousal Employment (FAQ)

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REFERENCE	**GSO-GEO/02 Command or Direct or Manage the Unit**
AUDIENCE	**All UK NSE, and other UK supporting elements, in support of all UK defence personnel resident in Germany under the Supplementary Agreement. All military, civilian component members, and the entitled Dependants of both.**
REFERENCE(S) SUPPORTING INFORMATION	A. NATO - Official text: Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, 19-Jun.-1951 B. NATO SOFA Supplementary Agreement (sharepoint.com)
SUPERSEDES	**N/A**
AUTHORITY	**UK Head of Mission - Germany**
CONTACT	**Germany Enabling Office** GSO-GEO-CmdGrp@mod.gov.uk

Cyber & Specialist Operations Command (CSOC)

GERMANY ENABLING OFFICE

(The United Kingdom's Military Mission to the Sending States in Germany)

PREAMBLE

Reference to, or presentation, of information belonging to authorities other than the Germany Enabling Office (GEO) are correct at the date of publication and provided for guidance only without recourse to this office. This Information note framed in the form of Frequently Asked Questions is developed in consultation with Government Legal Services.

Spousal employment and the Supplementary Agreement Germany

1. The Germany Enabling Office (GEO) is routinely asked how an accompanying spouse may undertake employment whilst accompanying a member of the Armed Forces or a UK-Based Civilian serving overseas under the provisions of the NATO Status of Forces Agreement (NATO SOFA) [Ref A] and, in Germany, the Supplementary Agreement [Ref B].

2. The NATO SOFA is a multinational agreement that enables the armed forces of one nation to operate within the territory of another. The Supplementary Agreement for Germany provides the detailed legal framework governing the stationing and operation of foreign forces in Germany. Neither agreement was designed to regulate the employment of accompanying spouses and, as such, neither provides a specific entitlement to employment. Equally, neither agreement prohibits accompanying spouses from undertaking employment in the host nation.

3. The Supplementary Agreement provides the basis for the lawful residence and status of eligible dependants accompanying members of the force or civilian component in Germany. German law recognises this status for both residence and employment purposes, meaning that eligible dependants are generally not required to obtain separate residence registration or work permits. However, any employment activity undertaken by a dependant remains subject to, and must comply with, all applicable German laws and regulations.

4. There are several potential employment routes available to dependants within the host nation. Regardless of the route pursued, a key principle is that responsibility for ensuring compliance with German employment, tax, social security, healthcare, and other regulatory requirements rests with the individual and, where applicable, their employer.

FAQ

Q.1. As an accompanying spouse with dependent status, can I undertake employment within the economy of the Host Nation?

This is a personal matter for the individual undertaking employment. It is the individual's responsibility to ensure that any employment arrangement complies with applicable host nation legislation. Individuals undertaking employment in Germany will be subject to German employment law **and may be liable for taxation, social security contributions, health insurance obligations, and any other statutory requirements**. Prospective employers should be able to advise on the obligations arising from the employment relationship.

The Supplementary Agreement does not provide any exemption from these legal or financial obligations. An accompanying spouse or partner who undertakes employment within the German economy will be subject to the jurisdiction of the host nation in respect of their employment and any associated legal, tax, social security, or regulatory matters.

Q.2. As an accompanying spouse with dependent status, can I register a business and trade in Germany?

You may undertake a business enterprise, provide services, or engage in a trade within the Federal Republic of Germany (FRG). However, before commencing any such activity, you must comply with the relevant host nation requirements, including obtaining any necessary registrations, licences, permits, or approvals from the appropriate German authorities.

Any business activity undertaken on a self-employed basis, for commercial gain, or as part of the wider German economy will be subject to applicable German law. This may include liability for taxation, social security contributions, health insurance obligations, and any other regulatory requirements imposed by the host nation. The Supplementary Agreement does not provide an exemption from these obligations.

Care should be taken to maintain a clear distinction between any commercial activity and the rights, privileges, or status derived from dependant status under the NATO SOFA and Supplementary Agreement.

Q.3. As an accompanying spouse can I continue to work for a UK based Company remotely when residing permanently overseas?

An accompanying spouse holding dependant status is generally regarded as residing in the host nation for the duration of their overseas assignment. A decision to continue working remotely for a UK-based employer is a matter between the individual and their employer and does not fall within the authority of UK Defence.

Both the employee and the employer are responsible for ensuring that any remote working arrangement complies with applicable host nation legislation. This may include requirements relating to employment law, taxation, social security contributions, healthcare provision, data protection, and other regulatory obligations. Prospective employers should seek appropriate professional advice to ensure compliance with host nation requirements.

Where remote working arrangements are established, consideration should also be given to the distinction between occasional mobile working and formal homeworking arrangements, as the latter may give rise to additional obligations under host nation occupational health and safety legislation.

Neither the NATO SOFA nor the Supplementary Agreement confers any exemption from host nation legal requirements arising from remote working arrangements. Furthermore, International Remote Working (IRW) cannot be authorised by the MOD, nor by the Germany Enabling Office acting as UK Defence's in-theatre authority. Responsibility for establishing the legality and suitability of any IRW arrangement rests solely with the individual and their employer.

Q.4. As an accompanying spouse and a UK Crown Servant (Military or Civil) in a UK based role within a 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 UK based department?

The same considerations that apply to working remotely for a UK-based employer whilst residing overseas (see Q3 above) remain applicable. It is the responsibility of the employing organisation to satisfy itself that the employment arrangement complies with all relevant legal, regulatory, taxation, social security, and employment requirements arising from the employee's presence in the host nation.

The employing organisation is also responsible for ensuring that any security, information assurance, data protection, and occupational health and safety considerations associated with the arrangement have been appropriately assessed and addressed. Responsibility for determining the suitability and legality of the arrangement rests with the employer and the individual employee, not with UK Defence.

Further advice

4. Of further note, some host nations operate taxation systems based on family or household income. In such circumstances, although the salary and emoluments of an individual qualifying for protection under the NATO SOFA may themselves be exempt from host nation taxation, those earnings may nevertheless be taken into account by the host nation authorities when assessing the overall tax position of a household or determining the applicable rate of taxation on other taxable income.

Individuals should therefore be aware that the tax-protected status of an official's income under the NATO SOFA does not necessarily prevent that income from being considered as part of a wider household assessment for host nation tax purposes. Accordingly, independent professional tax advice should be sought where there is any doubt regarding the treatment of household income under host nation legislation.

5. This paper deliberately does not address employment opportunities reserved for dependants, often referred to as spousal employment posts, within the footprint of UK Defence in the territory of another sovereign nation state.

6. Individuals seeking further information on these opportunities should contact their supporting National Support Element (NSE) in Germany. For future overseas assignments, advice and guidance may also be obtained from the Germany Enabling Office (GEO) Residence Department.

GEO POLICY CENTRE

7. These, published instructions, once released, are routinely available through HQ GEO Policy Centre as is the case with all other Whole Force Policy.

8. 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 may be withdrawn.

OPEN-SOURCE INFORMATION

9. The Germany Enabling Office wherever possible seeks to provide information on the matters that is suitable for the public domain through its World Wide Web supporting capability.

10. Further access to Information and Guidance is available on:

GEOWeb:

UK Defence in Germany and Europe: Information notes - GOV.UK (www.gov.uk)

Original Signed

UK Head of Mission