



Social Security

Agreement Between
The U.S.
And Australia

www.socialsecurity.gov

Contacting Social Security

Visit our website

Our website, www.socialsecurity.gov, is a valuable resource for information about all of Social Security's programs. At our website you also can get forms to request important documents such as a *Social Security Statement*, a replacement Social Security or Medicare card or a letter to confirm your benefit amount. You can find our publications online as well.

For more information

To **file a claim** for U.S. or Australian benefits under the agreement, follow the instructions on pages 24-25.

To find out more about U.S. Social Security benefits or for information about a claim for benefits, contact any U.S. Social Security office or call our toll-free number at **1-800-772-1213**.

If you live outside the United States, write to:

Social Security Administration
OIO—Totalization
P.O. Box 17049
Baltimore, MD 21235-7049
USA

For more information about Australia's Social Security programs:

- If you live in Australia, contact your nearest Centrelink office or call Centrelink toll free at **131673**;

- If you live outside Australia and want information about benefits, write to:

Centrelink International Services
GPO Box 273

Hobart, Tasmania, 7001

AUSTRALIA

- If you live in the United States, you may call Centrelink toll free at **1-866-343-3086** or e-mail Centrelink using the Internet at *international.service@centrelink.gov.au*;
- If you need information about paying Superannuation Guarantee (SG) contributions, visit the Australian Taxation Office Internet site at *www.ato.gov.au/super*.

If you **do not wish to file a claim for benefits** but would like more information about the agreement, write to:

Social Security Administration
Office of International Programs

P.O. Box 17741

Baltimore, MD 21235-7741

USA

For additional information visit our website:

www.socialsecurity.gov/international

What's inside

Introduction	4
The agreement may help you, your family and your employer	5
<hr/>	
Eliminating dual coverage for employment	6
Summary of agreement rules . . .	7
<hr/>	
Certificate of coverage for employment	9
U.S. certificates	9
Australian certificates	11
<hr/>	
Eliminating dual coverage for self-employment	12
<hr/>	
Effective date of exemption	13
<hr/>	
Monthly benefits	14
How benefits can be paid	19
How credits get counted	21
Computation of U.S. benefit under the agreement	21
Computation of Australian benefit under the agreement . . .	22
<hr/>	
An Australian pension may affect your U.S. benefit	22

**What you need to know
about Medicare 23**

Claims for benefits 24

Payment of benefits 26

**Absence from
 U.S. territory 26**

Appeals. 27

**Authority to collect
information for a certificate
of coverage 27**

Privacy Act 27

**Paperwork Reduction
 Act Notice 28**

Introduction

An agreement effective October 1, 2002, between the United States and Australia improves Social Security protection for people who spend part of their working life in both countries. It helps many people who, without the agreement, would not be eligible for monthly retirement, disability or survivors benefits under the Social Security system of one or both countries. It also helps people who would otherwise have to pay contributions to both countries on the same earnings.

For the United States, the agreement covers Social Security contributions (including the U.S. Medicare portion) and Social Security retirement, disability and survivors insurance benefits. It does not cover benefits under the U.S. Medicare program or the Supplemental Security Income program.

For Australia, the agreement covers “Superannuation Guarantee” (SG) contributions that employers must make to retirement plans for their employees. (Australia’s Social Security program, which is separate from the SG program, is supported by general tax revenues not covered by the agreement.) Australian

Social Security benefits covered by the agreement include the Social Security age pension, disability support pension for the severely disabled, pensions payable to widowed persons and carer payment.

This booklet covers highlights of the agreement and explains how it may help you **while you work** and **when you apply for benefits**.

The agreement may help you, your family and your employer

- **While you work**—If your employment is covered by both U.S. Social Security and Australian SG, you and your employer would normally have to pay contributions to the U.S. program and your employer would also have to pay SG contributions for the same work. However, the agreement includes rules that eliminate double coverage so that contributions are paid to just one country. These rules are explained in the section titled **“Eliminating dual coverage for employment.”** If you are self-employed, see pages 12-13.
- **When you apply for benefits**—You may have some Social Security credits in both the U.S. and Australia but not have enough to be eligible for ben-

efits in one country or the other. The agreement makes it easier to qualify for benefits by letting you add together your Social Security credits in both countries. For more details, see the section on “**Monthly benefits**” beginning on page 14.

Eliminating dual coverage for employment

Before the agreement, employers could, under certain circumstances, be required to pay both U.S. Social Security contributions and Australian SG contributions for the same work.

Under the agreement, if you work as an employee in the U.S., you normally will be covered by the U.S., and you and your employer will pay Social Security contributions to the U.S. and no SG contributions will be required. If you work as an employee in Australia, you normally will be covered by Australia and your employer will pay only Australian SG contributions and neither you nor your employer will have to pay U.S. Social Security.

On the other hand, if your employer sends you from one country to work for that employer or an affiliate in the other country for five years or less, you will con-

tinue to be covered by your home country and you will be exempt from coverage in the other country. For example, a U.S. citizen sent by a U.S. company to work for that employer or an affiliate in Australia for no more than five years will continue to pay U.S. Social Security while working there. The U.S. employer will also pay to U.S. Social Security (the employer's share), but will be exempt from Australian SG contributions.

Summary of agreement rules

The following table shows whether your work as an employee is covered under U.S. Social Security or the Australian SG program. If you are covered under U.S. Social Security, you and your employer must pay U.S. Social Security contributions. If you are covered under the Australian SG program, your employer must comply with the SG contribution requirements. If you are covered under one country's program, the next section explains how to get a form from that country that will prove you are exempt in the other country.

★

Your work status	You are subject only to the laws of:
<i>You are working in Australia:</i>	
<i>For a U.S. employer who:</i>	
• Sent you to work in Australia for five years or less	U.S.
• Sent you to work in Australia for more than five years	Australia
• Hired you in Australia	Australia
<i>For a non-U.S. employer</i>	Australia
<i>You are working in the U.S.:</i>	
<i>For an employer in Australia who:</i>	
• Sent you to work in the U.S. for five years or less	Australia
• Sent you to work in the U.S. for more than five years	U.S.
• Hired you in the U.S.	U.S.
<i>For a non-Australian employer</i>	U.S.
<i>If this table does not seem to describe your employment situation and you are:</i>	
• Working in the U.S.	Write to the U.S. address on page 10 for further information.
• Working in Australia	Contact the Australian Taxation Office at <i>www.ato.gov.au/super</i> on the Internet for further information.

NOTE: *As the table indicates, a U.S. worker assigned temporarily to Australia can be covered by U.S. Social Security only if he or she works for a U.S. employer. A **U.S. employer** includes a corporation organized under the laws of the United States or any state, a partnership if at least two-thirds of the partners are U.S. residents, a person who is a resident of the U.S. or a trust if all the trustees are U.S. residents. The term also includes a foreign affiliate of a U.S. employer if the U.S. employer has entered into an agreement with the Internal Revenue Service (IRS) under section 3121(l) of the Internal Revenue Code to pay Social Security taxes for U.S. citizens and residents employed by the affiliate.*

Certificate of coverage for employment

A certificate of coverage issued by one country serves as proof of exemption from Social Security or SG contributions on the same earnings in the other country.

U.S. certificates

To establish an exemption from Australian SG contributions, your employer must request a certifi-

cate of coverage (form USA/AUS 1) from the U.S. at this address:

Social Security Administration
Office of International Programs
P.O. Box 17741
Baltimore, MD 21235-7741
USA

If preferred, the request may be sent by FAX to **(410) 966-1861**. Please note this FAX number should only be used to request certificates of coverage.

No special form is required to request a certificate but the request must be in writing and provide the following information:

- Full name of worker;
- Date and place of birth;
- Citizenship;
- Country of worker's permanent residence;
- U.S. Social Security number;
- Date of hire;
- Country of hire;
- Name and address of the employer in the U.S. and Australia; and
- Date of transfer and anticipated date of return.

In addition, your employer must indicate if you remain an employee of the U.S. company while working in Australia or if you become an employee of the U.S. company's affiliate in Australia. If you become

an employee of an affiliate, your employer must indicate if the U.S. company has an agreement with the IRS under section 3121(l) of the Internal Revenue Code to pay U.S. Social Security taxes for U.S. citizens and residents employed by the affiliate and, if yes, the effective date of the agreement.

Your employer can also request a certificate of U.S. coverage for you over the Internet using a special online request form available at [*www.socialsecurity.gov/coc*](http://www.socialsecurity.gov/coc). Only an employer can use the online form to request a certificate of coverage.

When the Social Security Administration issues a certificate of U.S. coverage, it mails two copies (one for the employer and one for the employee) to the requesting employer. The employer should retain a copy of the certificate and present it to the Australian authorities only when requested to do so.

Australian certificates

To establish your exemption from U.S. Social Security contributions during temporary assignments in the United States, your employer in Australia must request a certificate of coverage (form AUS/USA 1) from the Australian Taxation Office. This can only

be done over the Internet using a special online request form that is available at www.ato.gov.au/super.

Certificates of coverage issued by Australia should be retained by the employer in the U.S. in case of an audit by the IRS. No copy should be sent to the IRS unless specifically requested by the IRS.

Eliminating dual coverage for self-employment

Under U.S. law, self-employed workers are covered by U.S. Social Security if they are U.S. citizens or U.S. resident aliens. The agreement does not have any effect on the coverage of self-employed U.S. residents—they remain covered by U.S. Social Security. Since self-employment is not covered under Australia's SG program, self-employed U.S. residents (including Australian citizens) do not need any documentation to show that they are exempt from SG contributions.

The agreement exempts self-employed U.S. citizens who reside in Australia from U.S. Social Security coverage. As a result, if you are a self-employed U.S. citizen and reside in Australia, you do not have to pay U.S. Social Security contributions on your self-employment income. To document the exemption from the

payment of U.S. Social Security self-employment contributions, you must get a letter of exemption from the U.S. Social Security Administration by writing to the address on page 10.

Be sure to provide the following information in your letter:

- Full name;
- Date and place of birth;
- Citizenship;
- Country of permanent residence;
- U.S. Social Security number;
- Nature of self-employment activity;
- Date the activity began; and
- Name and address of your trade or business.

You should attach a **photocopy** of the exemption letter to your U.S. income tax return each year as proof of the U.S. exemption.

Effective date of exemption

The certificate of coverage or letter of exemption you receive will show the effective date of your exemption from paying U.S. Social Security contributions or your employer's exemption from paying Australian SG contributions. Generally, this will be the beginning date of your temporary assignment in the other country, or the beginning date of your self-

employment activity there, but no earlier than the effective date of the agreement. To avoid any difficulties, your employer (or you if you are self-employed) should request a certificate or exemption letter as early as possible, preferably before your work in the other country begins.

If you or your employer request a certificate of coverage or exemption letter, you should read the Privacy Act and Paperwork Reduction Act statements at the end of this booklet.

Monthly benefits

The following table shows the various types of benefits payable under the U.S. and Australian Social Security systems and briefly describes the eligibility requirements that normally apply for each type of benefit. If you do not meet the normal requirements for these benefits, the agreement may help you to qualify (see pages 19-22).

- As the table shows, you need a minimum number of work credits to qualify for U.S. benefits. Under U.S. Social Security, you may earn up to four credits each year depending on the amount of your covered earnings. For example, in 2005, you get one

credit for each \$920 of your annual earnings up to a maximum of four credits for the year.

- Under the Australian Social Security system, you must usually have resided in Australia for a minimum length of time to qualify for benefits. Also, most benefits are subject to income and assets tests.

To simplify the information in the table, U.S. work credit requirements and Australian residence requirements are shown in years.

This table is only a general guide. You can get more specific information about U.S. benefits at any U.S. Social Security office or by calling our toll-free number at **1-800-772-1213** or by visiting Social Security's website at **www.socialsecurity.gov**. You can get more detailed information about the Australian system by writing to the Australian address on the inside cover or by visiting the website of "Centrelink," Australia's social security agency, at **www.centrelink.gov.au** or by calling Centrelink toll-free at **1-866-343-3086**.

***NOTE:** Since the benefit provisions of the agreement do not apply to Australia's Superannuation Guarantee (SG)*

legislation, benefits arising from SG contributions are not included in the table.

Retirement or old-age benefits	
<i>United States</i>	<i>Australia**</i>
Worker —Full benefit at full retirement age.* Reduced benefit as early as age 62. Required work credits range from one and one-half to 10 years (10 years if age 62 in 1991 or later).	Worker —Age pension payable at age 65 for men and age 62 for women as of 2002. (Age requirement for women will gradually increase to age 65 in 2013.) Normally requires at least 10 years of residence between age 16 and retirement age, including a continuous period of at least five years.

Disability benefits	
<i>United States</i>	<i>Australia**</i>
Worker —Under full retirement age* can get benefit if unable to do any substantial gainful work for at least a year. One and one-half to 10 years credit needed, depending on age at date of onset. Some recent work credits also needed unless worker is blind.	Worker —Benefit payable if permanently blind or if disability will prevent work, training and rehabilitation for at least two years. No minimum residence requirement if disability occurs while a permanent resident of Australia. If disability occurs outside Australia, must have at least 10 years of residence, including a continuous period of at least five years.

*Full retirement age for people born in 1938 is age 65 and 2 months. The full retirement age increases gradually until it reaches age 67 for people born in 1960 or later.

Family benefits to dependents of retired or disabled people

<i>United States</i>	<i>Australia**</i>
Carer payment —No provision.	Carer payment —Payable to a partner who provides constant care at home for a person receiving either an Australian age or disability pension.
Wife —Full benefit at full retirement age* or at any age if caring for worker's entitled child under age 16 (or disabled before age 22). Reduced benefit as early as age 62 if not caring for a child.	Wife —No provision since July 1995.
Husband —Same as Wife's.	Husband —No provision.
Divorced spouse —Full benefit at full retirement age.* Reduced benefit as early as age 62. Must be unmarried and have been married to worker for at least 10 years.	Divorced spouse —Parenting payment if caring for at least one dependent child under age 16. No minimum residence requirement if couple was residing in Australia on the date of the divorce. Otherwise, couple must have been Australian residents and in Australia for at least two years.
Children —If unmarried, up to age 18 (age 19 if in an elementary or secondary school full time) or any age if disabled before age 22.	Children —No provision. However, supplement payable for dependent children under age 16.

**Normally, a person must be resident and physically present in Australia to file a valid claim for Australian Social Security benefits. Benefit amounts are generally reduced if income or resources exceed specified levels.

Survivors benefits

<i>United States</i>	<i>Australia**</i>
<p>Widow or widower—Full benefit at full retirement age* or at any age if caring for the deceased's entitled child under age 16 (or disabled before age 22). Reduced benefit as early as age 60 (or age 50 if disabled) if not caring for child. Benefits may be continued if remarriage occurs after age 60 (or age 50 if disabled).</p>	<p>Widow or widower—Parenting payment if caring for at least one dependent child under age 16. No minimum residence requirement if couple was residing in Australia on the date of death. Otherwise, widowed person must have been Australian resident and in Australia for at least two years.</p>
<p>Divorced widow or widower—Same as widow or widower if marriage lasted at least 10 years.</p>	<p>Divorced widow or widower—Same as widow or widower.</p>
<p>Children—Same as children of retired or disabled worker.</p>	<p>Children—Supplement payable to person receiving widow(er) benefit for dependent children under age 16.</p>
<p>Lump-sum death benefit—A one-time payment not to exceed \$255 payable on the death of an insured worker.</p>	<p>Lump-sum death benefit—A one-time bereavement payment of 14 times the difference between a single and couples pension payable to the surviving partner of a pensioner couple. A bereavement allowance equal to age pension rate for single person payable for 14 weeks to surviving partner not entitled to a pension. No minimum residence requirement if</p>

Survivors benefits (continued)

United States	Australia**
	couple was residing in Australia at time of death. Otherwise surviving partner must have been Australian resident and in Australia for at least 2 years.

*Full retirement age for people born in 1938 is age 65 and 2 months. The full retirement age increases gradually until it reaches age 67 for people born in 1960 or later.

**Normally, a person must be resident and physically present in Australia to file a valid claim for Australian Social Security benefits. Benefit amounts are generally reduced if income or resources exceed specified levels.

How benefits can be paid

If you have Social Security work credits in the U.S. and periods of residence in Australia, you may be eligible for benefits from one or both countries. If you meet all the basic requirements under one country's system, you will get a regular benefit from that country. If you do not meet the basic requirements, the agreement may help you qualify for a benefit as explained below.

- **Benefits from the U.S.—**If you do not have enough work credits under the U.S. system to qualify for regular benefits, you may be able to qualify for a partial benefit from the U.S. based on both U.S. and Australian credits. Australian credits for this purpose include your periods of residence in Australia between age 16 and retirement age during which you were covered under the SG program or you were employed or self-employed. To be eligible to have your Australian credits counted, however, you must have earned at least six credits (generally one and one-half years of work) under the U.S. system. If you already have enough credits under the U.S. system to qualify for a benefit, the U.S. cannot count your Australian credits.
- **Benefits from Australia—**As noted in the table, you must normally be resident and physically present in Australia to file a valid claim for Australian benefits. But the agreement lets you file a claim from the U.S. and certain other countries that have agreements with Australia. Social Security credits from both countries can also be counted, when necessary, to meet the eligibility require-

ments for Australian benefits. Unless you are in Australia, you must have at least 12 months of residence in Australia—at least six months of which must have been continuous—to be eligible to have your U.S. and Australian credits added together.

How credits get counted

If we need to count your credits under the Australian system to help you qualify for a U.S. benefit, we will get the necessary information directly from Australia when you apply for benefits. However, you will need to provide evidence of the periods when you worked in Australia or were covered by Australia's SG legislation. The Australian authorities will provide us with a certification of the periods they can verify. If Australian authorities need to count your U.S. credits to help you qualify for an Australian benefit, they will get a copy of your U.S. record directly from the Social Security Administration when you apply for the Australian benefit.

Computation of U.S. benefit under the agreement

When a U.S. benefit becomes payable as a result of counting both U.S. and Australian Social Security credits, an initial benefit

is determined based on your U.S. earnings as if your entire career had been completed under the U.S. system. This initial benefit is then reduced to reflect the fact that Australian credits helped to make the benefit payable. The amount of the reduction will depend on the number of U.S. credits: the more U.S. credits, the smaller the reduction; the fewer U.S. credits, the larger the reduction.

Computation of Australian benefit under the agreement

If you are outside Australia and your Australian benefit becomes payable as a result of the agreement, your benefit may be reduced (i.e., paid at a proportional rate) if you have less than 25 years of Australian working life residence. Remember that an Australian benefit may also be reduced if you have income or assets that exceed the amounts specified in Australian law.

An Australian pension may affect your U.S. benefit

If you have earned enough work credits in the U.S. to qualify for a regular Social Security benefit and you also qualify for an employer-provided pension from Australia, including a pension that your

employer is required to provide under Australia's SG program, the amount of your U.S. benefit may be reduced. This is a result of a provision in U.S. law that can affect the way your benefit is figured if you also receive a pension based on work that was not covered by U.S. Social Security. Receipt of an Australian Social Security pension, which is based on residence in Australia rather than work, will not affect the way your benefit is figured. For more information, call our toll-free number, **1-800-772-1213**, and ask for the publication, *Windfall Elimination Provision*, (Publication No. 05-10045). If you are outside the United States, you may write to us at the address on the inside cover.

What you need to know about Medicare

Medicare is the U.S. national health insurance program for people age 65 or older or who are disabled. Medicare has two parts: hospital insurance (also called "Part A" Medicare) and medical insurance (called "Part B" Medicare). You are eligible for free hospital insurance at age 65 if you have worked long enough under U.S. Social Security to qualify for a retirement benefit. People born in 1929 or later need 40 credits

(about 10 years of covered work) to qualify for retirement benefits.

Although the agreement between the United States and Australia allows the Social Security Administration to count your Australian credits to help you qualify for U.S. retirement, disability or survivors benefits, the agreement does not cover Medicare benefits. As a result, we cannot count your credits in Australia to establish entitlement to free Medicare hospital insurance.

For more information about Medicare, call our toll-free number, **1-800-772-1213**, and ask for the publication, *Medicare*, (Publication No. 05-10043) or visit Medicare's website at www.medicare.gov.

Claims for benefits

If you live in the United States and wish to apply for U.S. or Australian benefits:

- Visit or write any U.S. Social Security office; or
- Phone our toll-free number, **1-800-772-1213**, 7 a.m. to 7 p.m. any business day. People who are deaf or hard of hearing may call our toll-free TTY number, **1-800-325-0778**.

You can apply for Australian benefits at any U.S. Social Security

office by completing Form AUS/USA 4 and Form Mod (i).

If you live in Australia and wish to apply for U.S. or Australian benefits, contact:

- The Social Security Division, Veterans Affairs Regional Office, American Embassy, 1131 Roxas Boulevard, 0930 Manila, Philippines, to file for U.S. benefits; or
- Any Centrelink Customer Service Centre.

You can apply with one country and ask to have your application considered as a claim for benefits from the other country. Information from your application will then be sent to the other country. Each country will process the claim under its own laws—counting credits from the other country when appropriate—and notify you of its decision.

If you have not applied for benefits before, you may need to provide certain information and documents when you apply. These include the worker's U.S. Social Security number, proof of age for all claimants, evidence of the worker's U.S. earnings in the past 24 months and information about periods of residence and work in Australia. You may wish to call the Social Security office before

you go there to see if any other information is needed.

Payment of benefits

Each country pays its own benefit. U.S. payments are made by the U.S. Department of Treasury each month and cover benefits for the preceding month. Payments under the Australian system are made by Centrelink. If you live in Australia, payments are made every two weeks for the previous two weeks. If you live outside Australia, payments are made every four weeks for the previous four weeks.

Absence from U.S. territory

Normally, people who are not U.S. citizens may receive U.S. Social Security benefits while outside the U.S. only if they meet certain requirements. Under the agreement, however, you may receive benefits as long as you reside in Australia regardless of your nationality. If you are not a U.S. citizen and live in a country other than the U.S. or Australia, you may not be able to receive benefits. The restrictions on U.S. benefits are explained in the publication, *Your Payments While You Are Outside The United States* (Publication No. 05-10137).

Appeals

If you disagree with the decision made on your claim for benefits under the agreement, contact any U.S. Social Security office or Australian Centrelink office. The people there can tell you what you need to do to appeal the decision.

The Australian Social Security authorities will review your appeal if it affects your rights under the Australian system, while U.S. Social Security authorities will review your appeal if it affects your rights under the U.S. system. Since each country's decisions are made independently of the other, a decision by one country on a particular issue may not always conform with the decision made by the other country on the same issue.

Authority to collect information for a certificate of coverage (see pages 9-13)

Privacy Act

The *Privacy Act* requires us to notify you that we are authorized to collect this information by section 233 of the *Privacy Act*. While it requires you to furnish the Social Security Administration a certificate of coverage, a certificate of coverage will be issued unless a request has

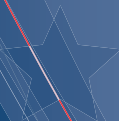
See revised Privacy Act and Paperwork Reduction Act below.

been received. The information is needed to enable Social Security to determine if work should be covered only under the U.S. Social Security system in accordance with an international agreement. Without the certificate, work may be subject to taxation under both the U.S. and the foreign Social Security systems.

Paperwork Reduction Act Notice

This information collection meets the clearance requirements of 44 U.S.C. section 3507, as amended by section 2 of the *Paperwork Reduction Act of 1995*. You are not required to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take you about 30 minutes to read the instructions, gather the necessary facts, and write down the information to request a certificate of coverage.

www.socialsecurity.gov



Social Security Administration

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Unit of Issue - Package of 25

January 2004 (Recycle prior editions)



SSA will insert the following revised PRA Statement into the form at its next scheduled reprinting:

Paperwork Reduction Act Statement - This information collection meets the requirements of 44 U.S.C. § 3507, as amended by section 2 of the Paperwork Reduction Act of 1995. You do not need to answer these questions unless we display a valid Office of Management and Budget control number. We estimate that it will take about 30 minutes to read the instructions, gather the facts, and answer the questions. ***Send only comments relating to our time estimate above to: SSA, 6401 Security Blvd, Baltimore, MD 21235-6401, USA.***

Certificate of Coverage Service for Employers, OMB Form No. 0960-0554; and
SSA Publication No. 05-10176
Privacy Act Statement
Collection and Use of Personal Information

Section 233 of the Social Security Act as amended, [42 U.S.C. 433] authorizes us to collect this information. We will use the information you provide to determine if your current work should be covered only under the U.S. Social Security system in accordance with a Totalization agreement. The information you provide on this form is voluntary. However, failure to provide all or part of the requested information may prevent us from making an accurate and timely decision on your request for a certificate of coverage. Without the certificate, current work may continue to be subject to coverage and taxation under both the U.S. and the foreign Social Security systems.

We rarely use the information you provide on this form for any purpose other than for the reasons explained above. However, we may use it for the administration and integrity of Social Security programs. We may also disclose information to another person or to another agency in accordance with approved routine uses, which include but are not limited to the following:

1. To enable a third party or an agency to assist Social Security in establishing rights to Social Security benefits or coverage;
2. To comply with Federal laws requiring the release of information from Social Security records (e.g., to the Government Accountability Office, General Services Administration, National Archives Records Administration, and the Department of Veterans Affairs);
3. To make determinations for eligibility in similar health and income maintenance programs at the Federal, State, and local level; and
4. To facilitate statistical research, audit, or investigative activities necessary to assure the integrity of Social Security programs.

We may also use the information you provide in computer matching programs. Matching programs compare our records with records kept by other Federal, State, or local government agencies. Information from these matching programs can be used to establish or verify a person's eligibility for Federally-funded or administered benefit programs and for repayment of payments or delinquent debts under these programs.

A complete list of routine uses for this information is available in our System of Records Notice entitled, Earnings Records and Self-Employment Income System, 60-0059. This notice, additional information regarding this form, and information regarding our

programs and systems, are available on-line at www.socialsecurity.gov or at any Social Security office.