

No. 9764

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**UNITED STATES OF AMERICA  
and  
CANADA**

**Agreement relating to the Canada Pension Plan. Signed  
at Ottawa on 5 May 1967**

*Authentic texts: English and French*

*Registered by the United States of America on 6 August 1969.*

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**ÉTATS-UNIS D'AMÉRIQUE  
et  
CANADA**

**Accord relatif au régime de pensions du Canada. Signé à  
Ottawa le 5 mai 1967**

*Textes authentiques: anglais et français.*

*Enregistré par les États-Unis d'Amérique le 6 août 1969.*

AGREEMENT<sup>1</sup> BETWEEN THE GOVERNMENT OF THE UNITED STATES OF AMERICA AND THE GOVERNMENT OF CANADA RELATING TO THE CANADA PENSION PLAN

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The Government of the United States of America and the Government of Canada :

Considering that employment in Canada by the government of a country other than Canada is excepted employment under paragraph (j) of subsection (2) of Section 6 of the Canada Pension Plan;

And that, under paragraph (f) of subsection (1) of Section 7 of the Canada Pension Plan, the Governor in Council may make regulations for including in pensionable employment employment in Canada by the government of a country other than Canada pursuant to an agreement with such employing government;

Desiring to negotiate an agreement for including in pensionable employment employment of certain persons in Canada by the Government of the United States of America and by establishments under its control;

Having accordingly appointed duly authorized plenipotentiaries for this purpose, have agreed as follows :

I. GENERAL

1. Insofar as they are compatible with the sovereign immunity of the United States and subject to the following paragraphs, the provisions of the Canada Pension Plan and the Regulations made thereunder and in force from time to time shall form part of this agreement.

2. Nothing in this agreement is to be construed as altering the privileges and immunities provided under generally accepted principles of international law or in the treaties and agreements between the two Governments, nor construed to subject the Government of the United States, its establishments, or its employees who are citizens of the United States, solely because of participation in the Canada Pension Plan, to any civil, administrative or penal action provided by the legislation governing the Canada Pension Plan, or any other law.

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<sup>1</sup> Came into force on 5 May 1967, the date of signature, with retroactive effect from 1 January 1967, in accordance with paragraph VI.

## II. EMPLOYMENT TO BE COVERED BY THE CANADA PENSION PLAN

1. Locally-engaged employees of the Embassy of the United States of America, its constituent Consulates and Consulates General, and of other United States Government civilian establishments in Canada who are not covered by the Civil Service Retirement System or other United States Government-financed pension plan shall be included in the Canada Pension Plan as of the effective date of this agreement, or beginning at a later date to be determined by administrative arrangement.

2. Locally engaged employees of military agencies and establishments of the United States Government, including non-appropriated fund activities at military bases under United States Government control, or locally engaged employees of such non-appropriated fund activities alone, will be included in the Canada Pension Plan in accordance with the terms and conditions of this agreement. Inclusion of employees under this section shall be effective upon the date agreed upon by the Contracting Parties.

## III. EMPLOYMENT TO BE EXCLUDED FROM THE CANADA PENSION PLAN

The following employment in Canada by the Government of the United States of America shall not be included in the Canada Pension Plan :

- (a) Persons who are citizens of the United States of America;
- (b) Persons who participate in the Civil Service Retirement System or other United States Government-financed pension plan.

## IV. ADMINISTRATION OF THE CANADA PENSION PLAN

1. The Government of the United States of America agrees, with respect to its employees mentioned in Article II and in accordance with the provisions of the Canada Pension Plan and the Regulations made thereunder and in force from time to time :

- (a) to make deductions of Canada Pension Plan contributions from their contributory salary and wages but not to deduct Canada Income Tax;
- (b) to pay contributions as an employer of such persons, as specified in Article II;
- (c) to remit to Canada the said deductions and contributions by check on the Treasurer of the United States;

- (d) in order to eliminate overpayment of contributions by the employee and the employer, which are contrary to United States Government regulations, to make contributions on and deductions from salaries up to the amount of the contributory earnings only; no deductions or contributions will be paid on portions of employee salaries which exceed the maximum contributory earnings;
- (e) to make returns in the form provided therefor. Each report will cover amounts paid during the period covered by the report. The Government of the United States of America will make every reasonable effort to submit required reports promptly. However, no penalty whatever shall at any time be levied for late payment or for failure to remit. Nor shall any penalty be levied for late filing of information return or the late distribution of required from to an employee;
- (f) without restricting the generality of the foregoing, to furnish information with respect to such persons as may be relevant for the administration and operation of the Canada Pension Plan;
- (g) to provide appropriate self-audit and self-inspection of its accounts and financial records.

2. If the United States Government or any agency establishment or instrumentality thereof should become eligible under the Plan for a refund of contributions made pursuant to this agreement because of erroneous overpayment or other cause, such amounts shall not be refunded during the period that this agreement remains in force, but shall be applied in reduction of future obligations to the Plan of the United States Government or of the agency establishment or instrumentality concerned.

#### V. AGREEMENT BY CANADA

Canada agrees to include in pensionable employment by Regulation under the Canada Pension Plan employment in Canada by the Government of the United States of America and the non-appropriated fund activities at the military bases, as stated in Article II, during the currency of this agreement.

#### VI. EFFECTIVE DATE AND SUBSEQUENT AMENDMENT

1. This agreement shall come into force and be effective on the first day of January, nineteen hundred and sixty-seven and subject to observance of the agreements and covenants herein shall remain in force until terminated in accordance with Article VII hereof.

2. This agreement may be amended at any time by mutual consent.

## VII. TERMINATION OF AGREEMENT

Either party may terminate this agreement on the thirty-first (31st) day of December of any year by giving notice in writing to the other party on or before the thirtieth (30th) day of the preceding June.

IN WITNESS WHEREOF the undersigned being duly authorized by their respective Governments, have signed this Agreement.

DONE in two copies at Ottawa this fifth day of May nineteen hundred and sixty-seven, in the English and French languages, each version being equally authentic.

EN FOI DE QUOI les soussignés dûment autorisés à cet effet par leurs Gouvernements respectifs, ont signé le présent Accord.

FAIT en double exemplaire à Ottawa le cinquième jour de mai mil neuf cent soixante-sept, en langues anglaise et française, l'un et l'autre texte faisant également foi.

For the Government of the United States of America :  
Pour le Gouvernement des États-Unis d'Amérique :

W. W. BUTTERWORTH

For the Government of Canada :  
Pour le Gouvernement canadien :

E. J. BENSON

[SEAL]

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