



Professional European and Worldwide Accounts and Tax Advisors

How to Apply for a Social Insurance Number in Some EU States

This document provides information on obtaining a Social Insurance number in the following EU member states:

- Spain
- Belgium
- Germany
- Italy
- Sweden
- Poland
- Norway
- Denmark
- Portugal
- Greece
- Hungary
- Lithuania
- Malta
- The Netherlands



Spain

To apply for a Social Insurance number in Spain you first need to apply for a NIE number.

How to get an NIE number in Spain

The application process is quite easy. Go to your local National Police Station, to the Departamento de Extranjeros (Foreigners Department) and ask for the NIE application form. The following documents must be submitted to the police station to obtain a NIE number:

- Completed and signed original application and a photocopy (original returned) Form can be downloaded here: http://www.mir.es/SGCAVT/extranje/regimen_general/identificacion/nie.htm
- Passport and photocopy
Address in Spain (you can use a friend's)
- Written justification of why you need the NIE (issued by an accountant, a notary, a bank manager, an insurance agent a future employer, etc.)

If you have any questions, call the National Police Station, the Departamento de Extranjeros (Foreigners Department) Tel: (+34) 952 923 058

When you hand in the documentation, a stamped photocopy of the application is returned to you along with your passport. Ask them when you should come back to pick up the document. The turnaround time fluctuates and your NIE can take one to six weeks. You are not notified when it is ready; start asking two weeks after you have dropped off the application. You must present the stamped copy along with your passport to pick up your NIE number. The NIE document is received as an officially stamped, A4 size document which bears your name, address, date of birth and your NIE number. Keep track of this NIE document, as different bureaucratic processes require the original. Always turn in photocopies - keep the original in a safe place.

Getting an NIE number in the UK

It is possible and may be a time-saving alternative to apply for your Spanish NIE numbers in the UK .

Applying at your nearest consulate is more expensive than getting a NIE in Spain but it still may be an advantage for a lot of non-residents.

If you do decide to apply while still in the UK , then you need to get together all necessary documentation and then go to the consulate where you will be asked to sign the [NIE application form](#) in front of a consulate employee. Your signature will then be given an official validation stamp (which is where the fee comes in - + £22):-

- A stamped (also at the consulate) photocopy of your passport
- 2 recent passport size photos. The background must be plain, and people who wear glasses and/or earrings must take them off for the photo
- An original copy + photocopy of a document which explains why you need your NIE. If you are going to work in Spain we suggest ringing the consulate beforehand to find out what to take depending on your personal circumstances
- A self-addressed envelope
- An envelope big enough to contain all the above + NIE application form addressed to the central police HQ in Madrid: Comisaría General de Extranjería y Documentación, Dirección General de Policía, C/ General Pardiñas, 90, 28006 Madrid, Spain:
- Once the NIE application form with your signature and passport have been stamped, the consulate will send the envelope containing all the above to Madrid. Then you will have to wait to receive your NIE.

The consulate will not be able to provide you with an application form so get someone to get one from their local police station in Spain and post it to you or simply download an NIE application form:

http://www.mir.es/SGCAVT/extranje/regimen_general/identificacion/nie.html

Once you have received your NIE number you can then apply for your social insurance number.

How to get a Social Security Number in Spain

It is relatively simple to get a Social Security Number in Spain (Número de afiliación a la seguridad social).

First of all, locate your nearest social security office (Tesorería General de la Seguridad Social . TGSS), you can find a list of them [here](#).

- You will need (copy and original of):
- Your passport
- Your NIE / Residency document
- TA.1 form

*Remember that if you want to include beneficiaries, such as your spouse and/or children, you must also take copies and original of their documentation.

*If you are going to register as [Self Employed \(Autonomo\)](#), you will also need to take your bank [account](#) details, to set up automatic payments each month.

Below is the link to see the social security offices you could contact:

http://www.seg-social.es/Internet_1/Oficinas/index.htm?Comu=M



Belgium

Belgian Social Security

As soon as an individual begins work in Belgium, the employer must take the necessary steps to ensure that the employee is covered by the national social security system. Social security contributions are deducted automatically from salary and are paid to the National Social Security Office (Office National de Sécurité Sociale, ONSS/Rijksdienst voor Sociale Zekerheid, RSZ).

➤ [National Social Security Office](#)

At: Place Victor Horta 11, 1060 Brussels

Tel: 02 509 31 11

The amount to be paid by an individual is calculated based on gross salary but is around 13 percent for employees. The balance is made up by state subsidies and more recently other sources such as a percentage of the income from VAT. Approximately 96 percent of the social security fund finances benefits for salaried workers, the rest are used to pay for benefits for the self-employed.

You must apply to this website : <http://www.onssrsz.lss.fgov.be/en/home>

This is the Official Social Security Website for Belgium. Once you apply for the NOSS identification number you will then get an SIS card which will have on it your NISS number.



Germany

To apply for social insurance in Germany you must first apply for a social security card
(SOZIALVERSICHERUNGS AUSWEIS).

To apply for this card you must go through the German Pension Scheme website :
http://www.deutscherentenversicherung.de/Bund/de/Navigation/0_Home/home_node.html

The social insurance number will be on this card.

Alternatively, your employer will apply for this for you



Italy

To apply for social insurance in Italy you must first apply for a ~~€~~Codice Fiscale

The Codice Fiscale is a tax identification number used in all interaction with government agencies and public administration in Italy. It is a unique identity code devised from an individual's name, date and place of birth. It is similar to the National Insurance number (NI) in the UK or the Social Security Number (SSN) in the US.

The Codice Fiscale is issued by the [Agenzia delle Entrate](#) (the Italian Revenue Agency) of the Ministry of Economy and Finance of Italy. It is a plastic credit card-sized card with the unique 16 alphanumeric digit code.

Applying for a Codice Fiscale

Application must be made at the local office of the Agenzie delle Entrate.

- To find a local office: http://www1.agenziaentrate.it/indirizzi/agenzia/uffici_locali/index.htm

Documents required:

- Valid passport or stay permit ([Permesso di Soggiorno](#))

On making an application, a number will be issued and the card will be sent by post at a later time.

Once you have Received your Codice Fiscale you must then go to :

<http://www.inps.it/portale/Default.aspx>

You then use your Codice Fiscale number and your PIN



Sweden

Citizens of EU member states and members of their families have right of residence instead of a residence permit.

The right of residence is intended to make it easier for EU citizens to make use of their freedom of movement. Right of residence makes it possible for you to be here without a residence permit or a work permit. You register your right of residence with the Swedish Migration Board on a special form and have then to produce a passport or other identification. You need to go to your local Tax office and apply for your Swedish ID card. You will need your passport with you and the details from the card you will receive will need to register below.

You must then register with Försäkringskassan. Here in the link you would need with the form to register :

[https://www.forsakringskassan.se/wps/portal/sprak/eng/in_brief_about_social_insurance_\(for_those_who_have_recently_arrived_in_sweden\)!ut/p/b1/04_Sj9CPykssy0xPLMnMz0vMAfGjzOltjAx8nZwMHQ38zUxMDDwt3fwMnXx8PA2CjIEKIoEKDHAARwNC-r30o9Ky9YoLihKz9VLz0vXD9aPwavExhSrAY6WfR35uqn5BbkRlcEC6lgAxUoKn/dl4/d5/L2dJQSEvUUt3QS80SmtFL1o2XzgyME1CQjFBME82NDQwSTIGTjFCTExJOEg0/](https://www.forsakringskassan.se/wps/portal/sprak/eng/in_brief_about_social_insurance_(for_those_who_have_recently_arrived_in_sweden)!ut/p/b1/04_Sj9CPykssy0xPLMnMz0vMAfGjzOltjAx8nZwMHQ38zUxMDDwt3fwMnXx8PA2CjIEKIoEKDHAARwNC-r30o9Ky9YoLihKz9VLz0vXD9aPwavExhSrAY6WfR35uqn5BbkRlcEC6lgAxUoKn/dl4/d5/L2dJQSEvUUt3QS80SmtFL1o2XzgyME1CQjFBME82NDQwSTIGTjFCTExJOEg0/)



Poland

To apply for social insurance in Poland you will first need a PESEL number.

What's a PESEL?

PESEL stands for "Powszechny Elektroniczny System Ewidencji Ludności", which translates roughly to "common electronic citizen records system". Ultimately, this is the principle number by which a private individual is identified in most government offices. **A PESEL is linked with personal information about the given individual including the following:**

- PESEL number
- current first and last names
- maiden name (if any)
- former first and last names
- parents' first and last names
- place and date of birth
- gender
- citizenship
- birth certificate number
- marital status
- spouse's first and last names
- date of marriage, marriage certificate number
- current permanent registration (zameldowanie)
- previous registrations (permanent and temporary)
- military rank and number (if any)
- serial number of current ID card (dowód osobisty)
- death certificate (if applicable)

For foreigners:

- serial number of residency card
- information on permits and certificates allowing the foreigner to stay in Poland

What does a PESEL number look like?

A PESEL consists of 11 digits, each containing information about a person. It is not completely randomly assigned. The first 6 digits signify the person's date of birth. The first two the year, the next two the month, and finally the day. In the case of people born between 1900-1999, the months appear naturally, while those born between 2000-2099 have an additional 20 added to the month number. In other words, a person born on July 14, 2002 would have a PESEL that starts like this, 0 2 2 7 1 4 The gender of the PESEL holder is assigned by the ten digits: if it's an odd number, the PESEL belongs to a male, if it's even (or zero) then it belongs to a female. The final number is a control number, chose using some algorithm which is not terribly important to understand.

How do I get a PESEL?

Where: city hall/town council (urz d miasta) prerequisite: can be obtained in conjunction with your permanent or temporary (>3 months) registration (zameldowanie staŷy lub czasowy trwaj cy ponad 3 miesi ce)

Wait time: about three weeks.

What you'll need:

- Filled out application form ([sample form](#))
 - current first and last names
 - maiden name (if any)
 - former first and last names
 - parents' first and last names
 - place and date of birth
 - gender
 - citizenship
 - form of ID (passport)
 - proof of registration or "zameldowanie" (applications for PESEL and zameldowanie are submitted at the same time)

Permanent or Temporary registration (zameldowanie)

Documents needed:

- filled out application (available at the city hall)
- permission from the owner
- proof of residence at given location (e.g. rental agreement)
- proof of de-registration from pervious flat (if any)
- passport

Where to go: city hall **Cost:** none

Temporary registration (zameldowanie) for under 3 months

Documents needed:

- filled out application with standard information
- form of ID (e.g. passport)
- owner of the locale (with proof of ownership)

The owner of the flat or house goes with you to the city hall and orally declares that you are registered there. You'll have to repeat this every 3 months... or not. Depends if you need a residency card or not.

You will need to submit both of these forms at the same time and you will need to be in your local town council in person.



Norway

National identity number or D-number

How can I get a D-number?

[A D-number](#) is a registration number for foreign nationals who intend to stay in Norway on a short-term basis only (up to six months), and therefore have not been assigned a Norwegian personal identification number (personnummer) in the Norwegian Population Register (folkeregister).

A D-number is required to carry out certain transactions in Norway, for example, to open a bank account in Norway, acquire a tax deduction card or register a company.

Individuals can not apply for D-numbers themselves; the recognised body that requires individuals to have a D-number should make a request on the individual's behalf. You can find information on how to make a request for a D-number on the [Tax Administration's web site](#) (in Norwegian only).

Contact a [local tax office](#) in Norway for more information about obtaining a D-number. You will need to meet in person if you wish to apply for a tax deduction card and for a tax office to request a D-number on your behalf. If you are a migrant worker based in Oslo, Kirkenes or Stavanger, the [Service Centre for foreign workers](#) will help you apply for a D-number.

The public office responsible for processing requests for D-numbers is:

Hammerfest Tax Office

Personregisteret

Postboks 6310

9293 Tromsø

Telephone (+47): 800 80 000

E-post: personregisteret@skatteetaten.no

Tax Deduction Card:

As an employee working in Norway or on the Norwegian continental shelf, you must have a tax deduction card.

If you are staying temporarily in Norway and are employed by a foreign employer or are resident abroad

and working on the Norwegian continental shelf, you must have a tax deduction card from the Central Office . Foreign Tax Affairs (COFTA).

If you have a foreign employer, you will usually be issued a tax deduction card on the basis of information that your employer has provided in form RF-1199 «Information about contracts, contractors and employees». You do not need to do anything to obtain this tax deduction card. The tax deduction card will be sent to the address you have given your employer. A copy of the tax deduction card will also be sent to your employer.

If you are resident abroad and work on the Norwegian continental shelf for a Norwegian employer, you must submit form RF-1209 «Application for tax deduction card for foreign citizens and others» to the Central Office . Foreign Tax Affairs (COFTA) in order to obtain a tax deduction card.

Remember to enclose a certified copy of an ID document if you do not have a Norwegian personal ID number or D number.

Standard tax deduction card tabel 7150 with tax code 1 will be issued. This taxcard will deduct 48% when there is income gained from extraordinary work or from a additional employer. The tax deduction card will be sent directly to you, and you must hand it in to your employer yourself. Otherwise, the employer will deduct 50 per cent in tax.

If you work for a foreign employer on onshore assignments in Norway that the employer/client is not obliged to report to the tax authorities, you can obtain a tax deduction card by submitting form RF-1209 to the Central Office . Foreign Tax Affairs (COFTA). Check with your employer or contact COFTA if you are uncertain about whether the employer is obliged to provide the tax authorities with information about your employment relationship. Remember to enclose a certified copy of an ID document if you do not have a Norwegian personal ID number or D number

The tax deduction card will be sent to the address that the Norwegian Tax Administration has registered for you. The tax deduction card will be sent directly to you, and you must hand it in to your employer yourself. Otherwise, the employer will deduct 50 per cent in tax.

You will find your Norwegian ID number (D number/personal ID number) on the tax deduction card.



CPR number

The CPR number or *yellow card* as many refer to, is a personal ID number, which is used by all public organizations and institutions. You will need a CPR card in order to work in Denmark and use the health care system. Although, in case of emergencies, you do not need your CPR number to get hospital care.

The CPR has existed since 1968, as a registry of all people who live or have lived in Denmark, therefore the name *Det Centrale Personregister*, which means *the central registry of residents*. The CPR-number is a 10 digit number. The first 6 is your birth date: date/month/last 2 digits of year of birth.

The last 4 is a random number.

The CPR-number can be obtained at the civil registration office (*Folkeregisteret*). You need to bring your residence permit and some type of ID, such as a passport.

Contact your local [municipality](#) in order to find out which civil registration office you need to go, in order to apply for the CPR-number.

You will need this number to apply for social insurance in Denmark.

*Need residence permit?



Portugal

Número de Identificação Fiscal (NIF)

Make sure you know when and how to apply for your fiscal identification number...

Anyone moving to Portugal must apply for the **Número de Identificação Fiscal (NIF)**. An NIF number is required for a number of actions: to buy a house or car; when receiving income from work or business.

Applications for an NIF number can be made by tourists or residents at the local Tax Office (finanças), on presentation of a valid passport. A temporary fiscal number will be given until the permanent card

(Cartão de Contribuinte) is issued which can take anything from a few months to over a year. The tax number will be used for all business transactions, buying and selling property and will appear on all tax returns.

Registering with Social Security

Registration to obtain a social security number is done only once. The number issued is used throughout the holder's life.

To apply for a Social Security Card (Cartão de Segurança Social), contact a local office of the Social Security Institute.

- To find the nearest social security office: [Click here](#)

The following documents will be required when registering with social security:

- Passport (Passaporte)
- Identity Card (Bilhete de Identidade)
- Portuguese tax number or national insurance number from country of origin (Número de Identificação Fiscal - NIF)
- Residency Card (Cartão de Residência), or evidence of application
- Proof of address in Portugal (Comprovativo de Morada)
- Employees (Trabalhadores por Conta de Outrem) must complete Form RV1009/2009. For a downloadable Form RV1009/2009: [Click here](#) (PDF; in Portuguese)
- Self-employed workers (Trabalhadores Independentes) must complete Form RV1000/2007 . DGSS. To download Form RV1000/2007 - DGSS: [Click here](#) (PDF)

Here is the self-employed form link: http://195.245.197.196/preview_formularios.asp?r=7378&m=PDF



Greece

<http://athens.angloinfo.com/information/money/general-taxes/afm-tax-number/>

Applying for an AFM Number

Any individual resident in Greece or person who owns property in Greece will need to apply for an AFM number.

The AFM number (sometimes referred to as TIN) can be obtained from the local Tax Office/Internal

Revenue Services (/ Eforia), either in the place of residence or in the area where the person is buying property.

- To find a local tax office: [Click here](#)

Required documents

The application can be made in person at a local Eforia or by an authorised person (for example lawyer or accountant) and an application form must be filled in (Form M1 - /). The following documents are required:

- Passport and a photocopy
- A person without a passport must supply a birth certificate

The following documents, with photocopies, may be needed (the Eforia staff can confirm this):

- Marriage certificate
- Birth certificate
- Visa or other relevant document for non-EU citizens

In general, documents that are in Latin script do not need to be translated.

- For more information: [Click here](#)
- To download the form M1: [Click here](#)

If the application is not made in person, the authorised person must bring a declaration authorising them to apply for the AFM on their behalf. This declaration is **called Υπεύθυνη δήλωση / Ipethini dilosi.**

Once the application has been handed in, the Eforia issues a document stating the AFM number, which is usually issued immediately

Anyone with an AFM number is registered with the Greek authorities and must file an annual tax return.

What is AMKA and how do I register?

AMKA is basically a Social Security number. It is the work and insurance number of every employee, pensioner and dependent member of their family in Greece.

With AMKA, services provided by IKA should be improved for the better.

AMKA replaces the registry number which the Social Security Institutions supplied. Everyone should have an AMKA number by October 2009. You can register at all KEP and AMKA offices.

AMKA supports the European Union standards, so that the insurance, health care and pensions of citizens working in other European Union countries are made easier.

If you have applied for a number you can check and see if you are in the database here:

<http://www.amka.gr/AMKAGR/>

If you have not yet applied for AMKA this is what you will need.

1. For Greek citizens

The Greek ID card, or Greek military ID card


For underage individuals who are below 12 years of age and do not have an ID, a family status certificate is necessary, presented by the parent or a legal representative.

2. For foreign nationals:

The expatriate ID card or ID card (equivalent to a Greek ID card), or passport.

A family status certificate, officially translated into Greek when an ID card or passport are not available, or when these documents do not contain the necessary details required for registration.

For underage individuals born in Greece a birth certificate is required.



Necessary documentation in the event of acquiring an AMKA through a representative:

ID card, or passport or family status certificate of the representative and also an official statement of Law 1599/1986 declaring that they represent the interested party.

If you are already registered and want to update or change your contact or insurance information or insurance, you can do so through the KEP or AMKA offices.

Here is the form to apply for AMKA: <http://www.amka.gr/AMKAGR/>



Hungary

You will need a TAJ number which is your social insurance number and comes on a TAJ card. You do this at the local health authority in your residential area.



Lithuania

Must apply here : <http://www.sodra.lt/>



Malta

Need to go to the nearest Social Security Office and ask for forms there



The Netherlands

Everyone residing in the Netherlands has a registration number: the Citizen Service Number (Burger Service Nummer, BSN). A BSN is issued to you when you are born and registered at the municipal register. When you start living in the Netherlands later, a BSN will be issued to you when your registration at the municipality is completed. For non-EU citizens this also depends on an action by the

Immigration and Naturalization Service (IND). After you have visited the municipality, you will go to the IND to hand in your application for a residence permit. If the IND accepts the application, it will notify the municipality and your BSN will be sent to your home address. This will take about 10 days after you have registered with the municipality.

Why do I need a BSN?

You need this number if, for example, you wish to take out insurance, open a bank account, receive your salary or apply for benefits.

Tax and Social Security number (Sofi-number)

If your stay is shorter than four months, you can apply for a 'Sofi-number' (Tax and Social Security number). This is issued by the Dutch Tax Administration. You have to make an appointment via the tax information line in order to obtain a Tax and Social Security number at one of the offices of Tax Administration 0800-0543.

Possession of a Tax and Social Security number does not automatically imply that you may stay or work in the Netherlands.

Conditions to obtain a Social Security number:

- you may only obtain a tax and social security number for yourself or your children under 16;
- You must provide your address details;
- You must present a valid passport. Only if you are a national of an EU member state, you may present a different identification document. Driver's licenses are not accepted as identity cards.

If you are not a national of an EU member state, Liechtenstein, Norway, Iceland, or Switzerland

The following applies to you:

- You must have a note/sticker in your passport that permits you to stay and work in the Netherlands. You can apply for this note/sticker at the Immigration and Naturalization Service Desks (IND).

Immigration and Naturalization Service Desk (IND)

Eindhoven Rijksverzamelgebouw \pm Hooghuisq

Keizersgracht 5

5611 GB Eindhoven

Open: Monday to Friday from 8.30 AM -5.00 PM

For more information contact:

Tax Information Line Non-resident Tax Issues Telephone number: (055) 538 53 85

From abroad +31 555 385 385