

Publications

# Cumulative List of Non-US Pension Funds Exempted by FATCA Intergovernmental Agreements

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**SERVICES**

Employers & Sponsors

- Retirement Programs

The US is in the process of entering into Intergovernmental Agreements (IGAs) with a number of countries that each list, as Annex II to the IGA, specific pension plans of that other country that will be treated as exempt from under the Foreign Account Tax Compliance Act (FATCA), i.e. will be treated as “exempt beneficial owners” rather than Foreign Financial Institutions subject to FATCA’s reporting and withholding regime. It is our purpose on this page to link to a cumulative list of those specific pension-related exemptions for each country that has entered into an IGA with the United States, and to update the list for new IGAs from time to time.

The Groom cumulative list of non-US pension funds exempt from FATCA has been updated through March 23, 2015 and revised to be in alphabetical order.

[Cumulative List of Non-US Pension Funds Exempted by FATCA Intergovernmental Agreements](#)