

**Justification for Non-Substantive Change for Form SSA-21,
Supplement To Claim Of Person Outside The United States
20 CFR 404.460, 20 CFR 404.463, 20 CFR 422.505(b) 42 CFR 407.27(c)
OMB No. 0960-0051**

Revision to the Collection Instrument

We are making the following revisions to the collection instrument:

Change 1: We are changing the language at the top of page 2 before question #10 from the following language submitted in an Addendum included in the OMB clearance package for the SSA-21 approved on 2/26/2012:

“The U.S. Internal Revenue Code (IRC) requires the Social Security Administration (SSA) to withhold a 30 percent Federal income tax from the taxable benefits paid to beneficiaries who are neither citizens nor residents of the United States unless exempt (or subject to a lower rate) by tax treaty. Currently, 85 percent of retirement, survivors and disability social security monthly benefits are considered taxable benefits.”

to

“The U.S. Internal Revenue Code (IRC) requires the Social Security Administration (SSA) to withhold a 30 percent Federal income tax from 85 percent of monthly retirement, survivors and disability benefits paid to beneficiaries who are neither citizens nor residents of the United States. This results in an effective tax of 25.5 percent of the monthly benefit. SSA must withhold this tax from the benefits of all nonresident aliens except those who are residents of countries that have tax treaties with the United States that do not permit the taxing of U.S. Social Security benefits or provide for a lower tax rate.”

Justification 1: We are making this language change for clarification purposes. We feel that this change is even clearer than the language submitted in the OMB package approved on 2/26/12.

Change 2: We are revising the burden information for this collection to reflect recent reductions in burden due to the addition of new screens to the iClaim application (0960-0618).

Justification 2: On 4/19/12, SSA obtained OMB approval for additions of foreign claim questions to the iClaim application (0960-0618). Those additions included several questions from the SSA-21. For the iClaim Change Request, we estimated approximately 4,608 of our current respondents would cease to use the paper SSA-21 and will use iClaim instead. Since 0960-0618 covers the burden for the electronic version of the SSA-21 questions (housed in iClaim), we will not account for them here. However, use of the electronic version decreases the burden for initial claims of the paper SSA-21. Therefore, we account for the reduction through the following chart:

Initial Claims

Collection Method	Number of Respondents	Frequency of Response	Average Burden Per Response (minutes)	Estimated Annual Burden (hours)
Non-U.S. Residents	29,822	1	5	2,485
U.S. Residents	1,570	1	15	393
Totals	31,392			2,878

We do not anticipate any change to the burden for post-entitlement filers using the SSA-21. Therefore, we are making no change to the burden for post-entitlement respondents.

Upon OMB's approval of this Change Request, SSA plans to print a new version of SSA-21, and we will destroy old versions of the form.

Please see attached copies of the Current form (mockup) submitted with the OMB clearance package as well as a mockup of the form showing Change #1 above.