

**Justification for Non-Substantive Changes for
Certificate of Coverage
CFR Citations
OMB No. 0960-0554**

Revisions to the Collection

- **Change #1:** Due to new agreements the United States has with Brazil, Uruguay, Slovenia, and Iceland, SSA requests to include these countries to the Certificate of Coverage Request forms under OMB 0960-0554.

Justification #1: Section 233 of the *Social Security Act (Act)* authorizes the President to enter into bilateral social security agreements with countries for the purpose of coordinating the social security systems of the two countries. The United States signed agreements with Brazil, Uruguay, Slovenia, and Iceland. *Section 233(c)(1)(B) of the Act and 20 CFR 404.1913 of the Code of Federal Regulations* state that these agreements eliminate dual coverage and taxation (a situation that occurs when a worker from one country works in another country and would otherwise be subject to social security coverage and taxation by both countries for the same work). Each agreement provides that, upon the request of the worker or the employer, the country's system under which the period of work is covered will issue a certificate of coverage. This certificate serves as proof of exemption from coverage and taxation under the system of the other country. Because of the new agreements with Brazil, Uruguay, Slovenia, and Iceland, SSA created new versions of the Certificate of Coverage form for Brazil, Uruguay, Slovenia, and Iceland.

- **Change #2:** SSA will also include the Informational Pamphlets for Brazil, Uruguay, Slovenia, and Iceland under OMB 0960-0554.

Justification #2: We provide pamphlets that instruct workers and employers to write SSA and provide the specific required information to apply for a certificate in the country they wish to work. SSA uses the information to determine if the worker should be subject to U.S. Social Security coverage and taxation in accordance with the provisions of the agreement. Because of the new agreements, we will have pamphlets that provide specific information relating to each of the new agreements.

We were unable to make these changes prior to the previous submission of the clearance package because SSA finalized these agreements after we submitted the clearance package. We are making these new changes now instead of waiting until the collection is up for renewal of OMB approval because we will begin to use these collections prior to the expiration date of our current OMB collection burden report of 12/31/2019. The expected entry into force date for the U.S. - Brazil agreement is October 1, 2018, and we anticipated the US - Uruguay will begin November 1, 2018. The expected entry into force date for Slovenia and Iceland is December 2018. If we are unable to obtain approval for these collections by the entry into force dates, the United States will be in violation of the agreement.

Revisions to the Burden

Due to the additional Certificates of Coverage under the new agreements with Brazil, Uruguay, Slovenia, and Iceland, we expect a marginal increase in the burden hours for this new collection. We estimate that our respondents will increase to 85,068, with an estimated burden increase to 56,949. The following burden chart shows the breakdown of the new respondents by category (Individuals responding via letter or Internet; Employers responding via letter or Internet):

Modality of Completion	Number of Respondents	Frequency of Response	Average Burden Per Response (minutes)	Estimated Total Annual Burden (hours)
Requests via Letter – Individuals (minus Denmark, Netherlands, Norway, Poland & Sweden)	6,508	1	40	4,339
Requests via Internet – Individuals (minus Denmark, Netherlands, Norway, Poland & Sweden)	9,761	1	40	6,507
Requests via Letter – Individuals in Denmark, Netherlands, Norway, & Sweden	280	1	44	205
Requests via Letter – Individuals in Poland	16	1	41	11
Requests via Internet – Individuals in Denmark, Netherlands, Norway, & Sweden	421	1	44	309
Requests via Internet – Individuals in Poland	23	1	41	16
Requests via Letter – Employers (minus Denmark, Netherlands, Norway, Poland & Sweden)	26,031	1	40	17,354
Requests via Internet – Employers (minus Denmark, Netherlands, Norway, Poland, & Sweden)	39,072	1	40	26,048

Requests via Letter – Employers in Denmark, Netherlands, Norway, & Sweden	1,121	1	44	822
Requests via Letter – Employers in Poland	62	1	41	42
Requests via Internet – Employers in Denmark, Netherlands, Norway, & Sweden	1,680	1	44	1,232
Requests via Internet – Employers in Poland	93	1	41	64
Totals	85,068			56,949