**Justification for Non-Substantive Changes for Form SSA-177**

**Indian Tribal Council Coverage Agreement**

**OMB No. 0960-0812**

**Background**

Form SSA-177, (*Indian Tribal Council Coverage Agreement)*, allows federally recognized Indian Tribal council members to voluntarily pay FICA as a result of the Tribal Social Security Fairness Act of 2018 (Public Law 115-243). We are revising this form to account for Tribe’s government organizations that do not identify as “tribal council.”

**Revision to the SSA-177:**

* **Change #1:** We are adding six “fill-in-the-blank” options (including the three blanks within the footnote) that specify the Tribe’s “tribal-council-equivalent organizational title” on page 1.

**Justification #1:** We are making the changes to reflect such tribes that do no not refer to their government organizations as “tribal council.”

* **Change #2:** We are adding a footnote to coincide with the fill-in-the blanks for the tribal-council-equivalent organizational title on page 1.

**Justification #2:** We are making this change to explain that their preferred equivalent tribal council name is acceptable in lieu of the term “tribal council.”

* **Change #3**: We are removing the word “and” at the end of part B, and replaced with a “.”

**Old Language:**

* + A date here specified by the Tribe: ­­­\_\_\_\_\_ and

**New Language:**

* + A date here specified by the Tribe: ­­­­­\_\_\_\_\_\_\_\_\_.

**Justification #3:** We making this change to correct grammatical error.

Note: SSA gave the Indian Tribal Council Coverage Agreement a Form number (SSA‑177) only for SSA’s accounting purposes, this is still a written agreement, and not a form or application.

SSA will implement the changes to the SSA-177 upon OMB’s approval.

This action does not affect the public reporting burden.