

**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 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.