

INDIAN TRIBAL COUNCIL COVERAGE AGREEMENT

The Commissioner of Social Security (Commissioner) and _____
[insert name of Tribe]

(Tribe), a federally recognized Indian tribe, agree, in accordance with the terms and conditions provided below, to extend the insurance system established by Title II of the Social Security Act (the Act) to services performed by individual members of the Tribe's _____¹
[tribal-council-equivalent organizational title]
to the extent authorized by Section 218A of the Act.

For purposes of any tax obligations correlating with the coverage provided under this Agreement, the Tribe certifies that its Employer Identification Number (EIN) is: _____

(A) Scope of Coverage.

Coverage provided under this agreement shall apply to the services performed by all current and future members of the Tribe's _____ in their official capacity
[tribal-council-equivalent organizational title]
as _____ members.
[tribal-council-equivalent organizational title]

(B) Effective Date.

Coverage provided under this agreement shall go into effect on the later of the following dates:

- The first day of the calendar month after this Agreement is executed by both parties; or,
- A date here specified by the Tribe: _____
[optional]

¹ Section 218A of the Social Security Act authorizes the Social Security Administration to enter into agreements with federally recognized Indian tribes for the purpose of providing voluntary coverage to members of a tribe's tribal council. The Tribe refers to its government structure as the _____, and does not use the term "tribal council." In entering into this agreement, the Tribe certifies that the _____ is the governing body for the Tribe, and that the functions and obligations of the _____ are equivalent to those of a tribal council.
[tribal-council-equivalent organizational title]
[tribal-council-equivalent organizational title]
[tribal-council-equivalent organizational title]

(C) Additional Retroactive Coverage.

(1) Section 218A of the Act permits the Tribe to request retroactive coverage for services performed before the effective date for which the Tribe timely paid to the Secretary of the Treasury amounts equivalent to the sum of the taxes which would have been imposed by sections 3101 and 3111 of the Internal Revenue Code of 1986 had such services constituted employment for purposes of chapter 21 of such Code. Retroactive coverage may not be requested if the requisite taxes were subsequently refunded. The Tribe:

- elects retroactive coverage; or
- declines retroactive coverage.

(2) If the Tribe has here elected retroactive coverage, then in addition to the coverage beginning on the date specified in Section (B) of this agreement, the Commissioner will provide coverage for periods corresponding to services performed before the effective date for which the Tribe timely paid the requisite taxes, and for which no refund has been received. Retroactive coverage shall not be provided if the Commissioner is unable to verify that the requisite taxes were paid.

(3) The Tribe agrees to provide, at the Commissioner's request, any evidence necessary to document that such taxes were timely paid and that no subsequent refund has been received.

(D) Prohibition on Modification or Termination of Coverage.

(1) The scope of coverage provided under this Agreement may not be modified.

(2) This Agreement may not be terminated after the effective date, consistent with the express provisions of the Section 218A(d).

This Agreement is entered into under Section 218A of the Social Security Act, this ____ day of

____, [month], ____ , [year], by the Commissioner of Social Security and

____, acting through its duly authorized representative
[insert name of Tribe]

____ .
[insert name and official title]

____ [Name of Tribe]

By: _____ (print) Date: _____

(signed)

Commissioner of Social Security

By: _____ (print) Date: _____

(signed)