**Justification for Non-Substantive Changes for Form SSA-308**

**MODIFIED BENEFIT FORMULA QUESTIONNAIRE – FOREIGN PENSION**

**20 CFR 404.213 and 404.243**

**OMB No. 0960-0561**

# Background

Sections *215(a)(7)* and *215(d)(3)* of the *Social Security Act* contain the formulas the Social Security Administration (SSA) uses to compute Social Security benefits for retired and disabled workers receiving pensions from employment not covered by Social Security. The Technical and Miscellaneous Revenue Act of 1988, *Public Law 100‑647,* provided a change in the way SSA computes benefits for retired and disabled workers receiving pensions from employment not covered by Social Security.

The purpose of the Windfall Elimination Provision (WEP) is to remove an unintended advantage the Social Security benefit formula provided for people who have substantial pensions from non-covered employment. SSA uses form SSA-308 as an Information Collection (IC) tool to gather the necessary information to determine the correct computing formula for the benefits of claimants who receive a non-covered foreign pension.

On January 5, 2025, Congress signed the Social Security Fairness Act of 2023 (SSFA), which repealed the WEP and Government Pension Offset (GPO) provisions for benefits payable for months after December 2023. Therefore, SSA will no longer collect pension information for individuals due Social Security benefits for January 2024 and thereafter.

SSA will continue to collect pension information for individuals who are due benefits prior to January 2024. Therefore, we are making a modification to the paper version of the SSA-308 to properly reflect the SSFA changes. This request outlines that modification to the form.

**Revision to the Information Collection**

* **Change #1:** We are adding the following banner language underneath the form title: “Complete this form only if you received a non-covered pension prior to January 2024.”

**Justification #1:** We are adding the language to ensure SSA only collects information from individuals who are due benefits prior to January 2024.

SSA will implement these revisions upon OMB approval. These revisions will not change the current burden for the information collection.