Supporting Statement for Form Number SSA-308
Modified Benefit Formula Questionnaire – Foreign Pension
20 CFR 404.213 and 404.243
OMB No. 0960-0561

A. Justification

1. Introduction/Authoring Laws and Regulations

Sections *215(a)(7)* and *215(d)(3)* of the *Social Security Act (Act)* set forth the requirements for the agency to apply the Windfall Elimination Provision (WEP). WEP affects the Primary Insurance Amount (PIA), and thus the benefits, of beneficiaries that receive both a pension or annuity (domestic or foreign) based on non-covered employment after 1956 and retirement or disability benefits from Social Security. A non-covered pension or annuity is one that is based on earnings whereby the employer did not withhold Social Security taxes.

20 CFR 404.213 of the *Code of Federal Regulations (Code)* state the policies for implementing the requirements from Sections *215(a)(7)* and *215(d)(3)* of the *Act*, including the requirement to use the special benefit formula when WEP applies. *20 CFR 404.243* of the *Code* provides how the Social Security Administration (SSA) calculates the PIA for affected beneficiaries. Sections *205(a)* and *205(c)* of the *Act* authorizes the solicitation and collection of evidence to establish the right to benefits by which we use Form SSA-308, Modified Benefit Formula Questionnaire, to collect information on foreign pensions.

SSA signed the Social Security Fairness Act of 2023, *Public Law 118-273, 138 Stat. 3232 (2025)* (SSFA) into law on January 5, 2025. The SSFA eliminates the reduction of Social Security benefits under the WEP while entitled to certain pensions from work not covered by Social Security with respect to benefits due January 2024 and later. WEP will continue to apply to benefits due for months prior to January 2024, and SSA will continue to collect pension evidence for months due through December 2023.

2. Description of Collection

When a claimant or beneficiary indicates receipt of both a foreign pension/annuity and a Title II Social Security retirement or disability benefit prior to January 2024 SSA requests the claimant or beneficiary to complete form SSA-308. The claimant or beneficiary completes Form SSA-308 during the initial claims process; only if filed before January 2024, and in post-entitlement situations when reporting a new foreign pension received before January 2024. If SSA determines individual's meet the criteria for foreign pensions entitlement before January 2024, SSA's Division of International Operations mails the SSA-308 to individuals to complete with a prepaid envelope to mail back to SSA, or to submit through SSA's Upload Documents (OMB No. 0960-0830).

SSA applies the Windfall Elimination Provision (WEP), a modified benefit formula for calculating Title II Social Security retirement or disability benefits, for months payable before January 2024. For those months, WEP affects the benefits of certain beneficiaries who received both a non-covered pension or annuity (domestic or foreign) as well as a Title II Social Security retirement or disability benefit. A non-covered pension or annuity is based on earnings where the employer did not withhold Social Security taxes.

SSA uses the information collected on Form SSA-308 to determine how much, if any, a foreign pension reduces the amount of the Social Security benefit before January 2024. If SSA does ot receive the request form SSA-308 by SSA's requested due date, SSA's claims authorizer applies the maximum WEP.

SSA plans to discontinue the SSA-308 once SSA processes all pending claims involving the receipt of a foreign pension prior to January 2024.

We identified the following psychological costs based on the requirements for this information collection:

- **Psychological Cost #1**:
  - **Requirement for the Program:** The SSA-308 process asks individuals to provide personal information about their finances so we can determine whether they are subject to WEP for benefits payable before January 2024.
  - **Psychological Cost:** The respondent may perceive these questions as unduly invasive, and these factors can lead to individuals choosing to delay or abandon completing this form.
- **Psychological Cost #2**:
  - **Requirement for the Program:** The SSA-308 process asks individuals to provide information about their pension so SSA can determine whether they are subject to WEP. They may not always have the information and may need to obtain the information from a pension payer or employer.
  - **Psychological Cost:** The respondent may experience discomfort or anxiety as these questions may prompt the need for them to look up records or contact their pension payer or employer, and these factors can lead to individuals choosing to delay or abandon completing this form.

We understand these psychological costs may cause respondents to delay their completion of the information collection or cause them to abandon the information collection entirely. However, we require full completion of this collection to receive benefits. Therefore, we have taken this potential psychological cost into account when calculating our burden in #12 below.

The respondents are Title II Social Security retirement and disability applicants and beneficiaries who became entitled to their benefit after 1985 and who also received a foreign pension before January 2024 while entitled to their Social Security benefit.

3. Use of Information Technology to Collect the Information

SSA mails the SSA-308 to individuals to complete and mail back to SSA, or the claimant or beneficiary can submit the SSA-308 through SSA's Upload Documents (0960-0830).

This collection has a public-facing fillable and submittable version which the respondent can submit using SSA's Upload Documents Portal (0960-0830). Upload Documents allows the respondent to complete the fillable PDF, and submit the information through the Upload Documents Portal. The submittable version mirrors the paper version and provides respondents with an online service option as an alternative to mailing, faxing, or bringing the form to an SSA field office. Use of the Upload Documents Portal does not require respondents to download and install the application locally on their device or pay any subscription or licensing fees, and we account for the burden for using Upload Documents under OMB No. 0960-0830.

4. Why We Cannot Use Duplicate Information

The nature of the information we collect and the manner in which we collect it precludes duplication. SSA does not use another collection instrument to obtain similar data.

5. Minimizing Burden on Small Respondents

This collection does not affect small businesses or other small entities.

6. Consequence of Not Collecting Information or Collecting it Less Frequently

If we did not use Form SSA-308, the respondents would not be able to report a foreign pension from before January 2024 that SSA may use to reduce the amount of Title II Social Security retirement or disability benefits under the special benefit formula. Because we collect this information on an as-needed basis, we cannot collect it less frequently. There are no technical or legal obstacles to burden reduction.

7. Special Circumstances

There are no special circumstances that would cause SSA to conduct this information collection in a manner inconsistent with *5 CFR 1320.5*. However, due to the implementation of the SSFA (which we also discussed in #1 above), we anticipate the discontinuation of his form in the upcoming years, which is dependent upon the processing of pending cases involving receipt of a foreign pension prior to January 2024.

8. Solicitation of Public Comment and Other Consultations with the Public

The 60-day advance Federal Register Notice published on April 4, 2025, at 90 FR 14891, and we received no public comments. The 30-day FRN published on June 17, 2025, at 90 FR 25734. If we receive any comments in response to this Notice, we will forward them to OMB**.** We did not consult with the public in the or maintenance of this form.

9. Payment or Gifts to Respondents

SSA does not provide payments or gifts to the respondents.

10. Assurances of Confidentiality

SSA protects and holds confidential the information it collects in accordance with *42 U.S.C. 1306*, *20 CFR 401* and *402*, *5 U.S.C. 552* (Freedom of Information Act), *5 U.S.C. 552a* (Privacy Act of 1974), and OMB Circular No. A-130.

11. Justification for Sensitive Questions

The information collection does not contain any questions of a sensitive nature.

12. Estimates of Public Reporting Burden

Modality of Completion	**Number of Respondents**	**Frequency of Response**	**Average Burden per Response (minutes)**	**Estimated Total Annual Burden (hours)**	**Average Theoretical Hourly Cost Amount (dollars)***	**Total Annual Opportunity Cost (dollars)*****
SSA-308	2,081	1	30	1,041	$22.98*	$23,922***

* We based this figure on the combined average DI payments based on SSA's current FY 2025 data (https://www.ssa.gov/legislation/2024FactSheet.pdf) and on the average U.S worker's hourly wages, as reported by Bureau of Labor Statistics data (Occupational Employment and Wage Statistics).

*** This figure does not represent actual costs that SSA is imposing on recipients of Social Security payments to complete this application; rather, these are theoretical opportunity costs for the additional time respondents will spend to complete the application. **There is no actual charge to respondents to complete the application**.

We calculated the following Learning Cost time burden based on the estimated time and effort we expect respondents will take to learn about this program, its applicability to their circumstances, and to cover any additional research we believe respondents may need to take to understand how to comply with the program requirements (beyond reading the instructions on the collection instrument):

Total Number of Respondents	Frequency of Response	Estimate Learning Cost (minutes)	Estimated Total Annual Burden (hours)	Total Annual Learning Cost (dollars)****
2,081	1	15	520	$11,950****

**** We based this dollar amount on the Average Theoretical Hourly Cost Amount in dollars shown on the burden chart above.

NOTE: We included the total opportunity cost estimate from this chart in our calculations when showing the total time and opportunity cost estimates in the paragraph below.

We base our burden estimates on current management information data, which includes data from actual interviews, as well as from years of conducting this information collection. Per our management information data, we believe that **30** minutes accurately shows the average burden per response for learning about the program; receiving notices as needed; reading and understanding instructions; gathering the data and documents needed; answering the questions and completing the information collection instrument; scheduling any necessary appointment or required phone call; consulting with any third parties (as needed); and waiting to speak with SSA employees (as needed). Based on our current management information data, the current burden information we provided is accurate. The total burden for this ICR is **1,041** burden hours (reflecting SSA management information data), which results in an associated theoretical (not actual) opportunity cost financial burden of **$35,872**. SSA does not charge respondents to complete our applications.

13. Annual Cost to the Respondents (Other)

This collection does not impose a known cost burden on the respondents.

14. Annual Cost To Federal Government

The annual cost to the Federal Government is approximately **$1,394,878**. This estimate accounts for costs from the following areas:

Description of Cost Factor	Methodology for Estimating Cost	Cost in Dollars*
Designing and Printing the Form	Design Cost + Printing Cost	$350
Distributing, Shipping, and Material Costs for the Form	Distribution + Shipping + Material Cost	$932
SSA Employee (e.g., field office, 800 number, DDS staff)	GS-9 employee x # of responses x processing time	$25,596

Information Collection and Processing Time		
Full-Time Equivalent Costs	Out of pocket costs + Other expenses for providing this service	$0*
Systems Development, Updating, and Maintenance	GS-9 employee x man hours for development, updating, maintenance	$1,368,000
Quantifiable IT Costs	Any additional IT costs	$0*
Total		**$1,394,878**

* We have inserted a $0 amount for cost factors that do not apply to this collection.

SSA is unable to break down the costs to the Federal government further than we already have. First, since we work with almost every US citizen, we often do bulk mailings, and cannot track the cost for a single mailing. It is difficult for us to break down the cost for processing a single form, as field office staff often help respondents fill out several forms at once, and the time it takes to do so can vary greatly per respondent. As well, because so many employees have a hand in each aspect of our forms, we use an estimated average hourly wage, based on the wage of our average field office employee (GS-9) for these calculations. However, we have calculated these costs as accurately as possible based on the information we collect for creating, updating, and maintaining these information collections.

15. Program Changes or Adjustments to the Information Collection Request

When we last cleared this IC in 2021, the burden was 2,465 hours. However, we are currently reporting a burden of 1,041 hours. This change mainly stems from a decrease in respondents using form SSA-308. We anticipate a drastic decline in the number of responses to this form going forward due to the implementation of the SSFA. Since we are no longer collecting WEP data for initial awards payable beginning January 2024, the collection of this data will soon be obsolete.

Note: The total burden reflected in ROCIS is **1,561**, while the burden cited in #12 of the Supporting Statement is **1,041**. This discrepancy is because the ROCIS burden reflects the learning costs. In contrast, the chart in #12 of the Supporting Statement reflects actual burden.

16. Plans for Publication Information Collection Results

SSA will not publish the results of the information collection.

17. Displaying the OMB Approval Expiration Date

For the paper form SSA-308, we will not publish the OMB approval expiration date. OMB granted SSA an exemption from the requirement to print the OMB expiration date on its program forms. SSA produces millions of public-use forms with life cycles exceeding those of an OMB approval. Since SSA does not periodically revise and reprint its public-use forms (e.g., on an annual basis), OMB granted this exemption so SSA would not have to destroy stocks of otherwise useable forms with expired OMB approval dates, avoiding Government waste.

18. Exceptions to Certification Statement

SSA is not requesting an exception to the certification requirements at *5 CFR 1320.9* and related provisions at *5 CFR 1320.8(b)(3)*.

B. Collections of Information Employing Statistical Methods

SSA does not use statistical methods for this information collection.