

**Justification for Non-Substantive Changes for Form SSA-150  
Modified Benefit Formula Questionnaire  
20 CFR 404.213 and 404.243  
OMB No. 0960-0395**

**Background**

Sections 215(a)(7) and 215(d)(3) of the *Social Security Act* (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 the form SSA-150 as an Information Collection (IC) tool to gather the necessary information to determine the correct computing formula to calculate the benefits for these claimants.

On January 5, 2025, Congress signed the Social Security Fairness Act of 2023 (SSFA), which repealed the WEP and Government Pension Offset (GPO) provisions for benefits payable for months after December 2023.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 some modifications to the paper version of the SSA-150 to properly reflect the SSFA changes. This request outlines the following modifications to this IC.

**Paper Form SSA-150:**

- **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.

- **Change #2:** We are adding the following language to question #4: “Enter the date you became eligible to the pension”

**Justification #2:** We are adding the language to clarify the date requested is the month the individual became eligible to the pension.

- **Change #3:** We revising the language on questions #5 to read as follows: “Enter the pension entitlement start and end date (even if the pension ended in the past) for a non-covered pension” We also added the labels “From” and “To” to the fields for the dates.

**Justification #3:** We are revising the language to support the labels to the dates blocks and

make it easier for the individual to understand the information needed. SSA needs this information to ensure SSA only offset payments for the months prior to January 2024.

SSA will implement these revisions upon OMB approval. We do not expect these revisions will affect the overall current burden for this information collection.