

**Exhibit 20c - Error Modification to Extend Coverage to an Entity that Erroneously Paid for Social Security Coverage without a Section 218 Agreement - Section 218(d)(6) Divided Vote Retirement System Coverage Group**

**MODIFICATION NO. \_\_\_\_\_**

**TO \_\_\_\_\_ STATE SOCIAL SECURITY AGREEMENT**

Whereas, the Commissioner of Social Security and the State of \_\_\_\_\_, acting through its representative designated to administer its responsibilities, entered into an Agreement on *(date original agreement executed)* for the purpose of extending coverage under the provisions of the Social Security Act, as amended, to the employees of the State and the political subdivisions of the State; and

Whereas the *(name of the political subdivision)*, a political subdivision of the State, filed wage reports and contribution returns under the Federal Insurance Contributions Act beginning with the period ending with \_\_\_\_\_ under EIN \_\_\_\_\_ in the belief that such action would result in extending coverage under the provisions of the Social Security Act, as amended; and

Whereas, in furtherance of this belief, the said political subdivision continued to file wage reports and make contribution payments under the Federal Insurance Contributions Act for each succeeding period after the period ending with \_\_\_\_\_ ;

Whereas, the filing of such wage reports and contribution returns under the Federal Insurance Contributions Act was erroneous; and

Whereas, the political subdivision has established that services of its employees may be covered under the provisions of Section 218 of the Social Security Act, as amended; and

Whereas, the political subdivision has followed the incorrect procedure in effectuating such coverage; and

Whereas, the State of \_\_\_\_\_ and the Commissioner of Social Security desire to correct the above error in said agreement; and

Whereas, according to the statement it has filed, the political subdivision will not request a refund of contributions from the Internal Revenue Service for any of the individuals in the part of the retirement system that elected Social Security coverage and for whom contributions were timely paid to the Secretary of the Treasury;

Now, therefore, the Commissioner of Social Security and the State of \_\_\_\_\_, acting through its representative designated to administer its responsibilities under the above Agreement, hereby agree to and by this modification do add the *(name of the political subdivision)* to said Agreement, with coverage effective as of \_\_\_\_\_, the beginning of the period for which wage reports were first erroneously filed under the Federal Insurance Contributions Act.

Political Subdivision

EIN: \_\_\_\_\_

Reporting Official Name Address

Services Covered: Services performed by individuals as employees of the (*name of the political subdivision*) as members of a coverage group (as established by Section 218(d)(4) of the Social Security Act) of the retirement system designated as the \_\_\_\_\_ Retirement System (as established by Section 218(d)(6)(C) of the Act) .

Excluded Services:

Approved for the State of \_\_\_\_\_ this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

\_\_\_\_\_  
Name/Title of State Official

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_.

Commissioner of Social Security

By: \_\_\_\_\_  
Regional Commissioner (or authorized delegate)  
Social Security Commissioner