

Supporting Statement for Form SSA-1458
Certification by Religious Group
20 CFR 404.1075
OMB No. 0960-0093

A. Justification

1. Introduction/Authoring Laws and Regulations

Section 211(c)(6) of the *Social Security Act* and Section 1402(g) of the *Internal Revenue Code (Code)* states that, based on the grounds of religious beliefs, services (e.g., work) performed by certain individuals affiliated with religious groups are exempt from the payment of self-employment tax. The policy for implementing Section 1402(g) of the Code charges the Commissioner of the Social Security Administration (SSA) with the responsibility for determining whether a religious group meets the qualifications of the Code, as set forth under 20 CFR 404.1075 in the *Code of Federal Regulations*.

2. Description of Collection

SSA sends Form SSA-1458, Certification by Religious Group, to a group's authorized spokesperson to complete and to verify that organizational members meet or continue to meet the criteria for exemption. The respondents are spokespersons for religious groups or sects.

3. Use of Information Technology to Collect the Information

SSA did not create an electronic version of Form SSA-1458 under the agency's Government Paperwork Elimination Act (GPEA) plan because only 180 respondents complete the form annually. This is less than the GPEA cut-off of 50,000.

4. Why We Cannot Use Duplicate Information

The nature of the information we collect and the manner in which we collect it preclude 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. Consequences of Not Collecting Information or Collecting it Less Frequently

If we did not use Form SSA-1458, members of a religious faith who are eligible for the tax exemption would not receive it. Because we collect this information only once, 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.

- 8. Solicitation of Public Comment and Other Consultations with the Public**
The 60-day advance Federal Register Notice published on January 12, 2018 at 83 FR 1651, and we received no public comments. The 30-day FRN published on April 3, 2018 at 83 FR 14306. If we receive any comments in response to this Notice, we will forward them to OMB.
- 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**
This 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)
SSA-1458	180	1	15	45

The total burden for this ICR is 45 hours. We based these figures on current management information data. We did not calculate a separate cost burden.

- 13. Annual Cost to the Respondents (Other)**
This collection does not impose a known cost burden to the respondents.
- 14. Annual Cost to the Federal Government**
The annual cost to the Federal Government is approximately \$1,500. This estimate accounts for costs from the following areas: (1) designing, printing, and distributing the form; and (2) SSA employee (e.g., field office, 800 number, DDS staff) information collection and processing time.
- 15. Program Changes or Adjustments to the Information Collection Request**
There are no changes in the public reporting 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**
OMB exempted SSA from publishing the expiration date for OMB approval on its

forms. SSA produces millions of public-use forms, many of which have a life cycle longer than that of an OMB clearance. SSA does not periodically revise and reprint its public-use forms (e.g., on an annual basis). OMB granted SSA this exemption so we would not have to stop using otherwise useable editions of forms with outdated expiration dates thus avoiding Government waste.

18. Exceptions to Certification Statement

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

B. Collections of Information Employing Statistical Methods

SSA does not use statistical methods for this information collection.