

**Supporting Statement for Form SSA-L4112,  
Employer Verification of Earnings After Death  
20 CFR 404.821 and 404.822  
OMB No. 0960-0472**

A. Justification

1. *Section 205(c)* of the *Social Security Act (the Act)* charges the Commissioner with establishing and maintaining records of the amounts of wages paid to and the amounts of self-employment income derived by individuals. *Section 232* of *the Act* requires employers to file tax reports (IRS forms W-3 and W-2) with the Social Security Administration (SSA). Entitlement to Social Security benefits and the amount of benefits are based on SSA's records of earnings/wages for individuals contained in these tax forms. *Section 209(a)(12)* excludes from the definition of wages any remuneration paid by an employer after the employee's year of death. *20 CFR 404.821* and *404.822* of the *Code of Federal Regulations* provide for the correction of Social Security earnings records when satisfactory evidence shows that SSA records are incorrect.
2. When SSA records show that an individual, whose wages for the year were reported by an employer, died in a year before the year in which wages were reported, the employer must be contacted to verify the correctness of the reported wage information. The information obtained from the employer on form SSA-L4112 verifies whether the wage information previously received from the employer is correct for the year in question. Respondents are employers who reported wages for employees who were, according to SSA records, deceased at the time wages were paid.
3. Form SSA-L4112 is not currently scheduled for electronic implementation due to its low volume usage in comparison to high usage forms, and the Agency's limited resources.
4. The nature of the information collected and the manner in which it is collected preclude duplication. There is no other collection instrument used by SSA that collects data similar to that collected here.
5. The collection does not have a significant impact on a substantial number of small businesses or other small entities. Additionally, we provide as much identifying information as possible from our records to eliminate the burden on the employers completing this form.
6. If this information were not collected, SSA would not be able to verify the information in its records of earnings. Collection of this information

takes place upon the need of SSA to check the earnings reported from the employer, therefore, it could not be collected less frequently. There are no technical or legal obstacles that prevent burden reduction.

7. There are no special circumstances that would cause this information collection to be conducted in a manner that is not consistent with 5 *CFR 1320.5*.
8. The 60-day advance Federal Register Notice was published on March 29, 2007 at 72 FR 14845, and SSA has received no public comments. The second Notice was published on June 27, 2007, at 72 FR 35293. There have been no outside consultations with members of the public.
9. SSA provides no payments or gifts to the respondents.
10. The information requested is protected and held confidential 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. The information collection does not contain any questions of a sensitive nature.
12. The form SSA-L4112 will be used by approximately 50,000 respondents annually. SSA estimates that it will take the respondents 10 minutes to complete the form for a total annual burden of 8,333 hours. The total burden is reflected as burden hours, and no separate cost burden hours, and no separate cost burden has been calculated.
13. There is no known cost burden to the respondents.
14. The annual cost to the Federal Government is approximately \$25,000. This estimate is a projection of the costs for printing and distributing the collection instrument and for collecting the information.
15. There are no changes in the public reporting burden.
16. The results of the information collection will not be published.
17. OMB has granted SSA an exemption from the requirement that the expiration date for OMB approval be printed on its program forms. SSA produces millions of public-use forms, many of which have a life cycle longer than that of an OMB approval. SSA does not periodically revise and reprint its public-use forms (e.g. on an annual basis). This exemption was granted so that otherwise useable editions of forms would not be taken out of circulation because the expiration date had

been reached. In addition, Government waste has been avoided because stocks of forms will not have to be destroyed and reprinted.

18. SSA is not requesting an exception to the certification requirements at 5 *CFR 1320* and 5 *CFR 1320.8(b)(3)*.

B. Collection of Information Employing Statistical Methods

Statistical methods are not used for this information collection.