

Supporting Statement for Form SSA-1458
Certification by Religious Group
20 CFR 404.1075
OMB #0960-0093

A. Justification

1. Under *Section 211(c)(6)* of the *Social Security Act* (excluded from the term "trade or business") and *Section 1402(g)* of the *Internal Revenue Code (the Code)*, are the services of individuals who are exempted from the payment of self-employment tax on grounds of religious belief. The policy for implementing *Section 1402(g)* of *the Code* charges the Commissioner of Social Security with the responsibility for determining whether a religious group meets the qualifications of *the Code*, as set forth under *20 CFR 404.1075* of the *Code of Federal Regulations*.
2. SSA uses Form SSA-1458 to determine whether the religious group meets the qualifications, which permits members of certain religious groups and sects to be exempt from payment of Self-Employment Contribution Act taxes (SECA). The respondents are spokespersons for religious groups or sects.
3. Information technology that would reduce the burden is not currently available. SSA sends Form SSA-1458 to the authorized spokesperson via standard SSA letter explaining the need for them to complete the subject form. The authorized spokesperson returns the form back to us. In addition, since this form has a lower volume of respondents, higher volume forms take precedence for electronic conversion.
4. The nature of the information collected and the manner in which it is collected preclude duplication. SSA does not use another collection instrument to collect similar data.
5. This collection does not affect small businesses or other small entities.
6. If SSA did not collect this information, we would not be able to determine whether the earnings of a member of a religious faith are exempt from the Social Security self-employment tax, as a result, members of a religious faith who are eligible for exemption would not be exempt. In addition, since SSA collects this information on an as needed basis, we cannot collect it less frequently. There are no technical or legal obstacles that prevent burden reduction.
7. There are no special circumstances that would cause SSA to conduct this information collection in a manner inconsistent with 5 CFR 1320.5.
8. The 60-day advance Federal Register Notice published on April 07, 2009, at 74 FR 15808, and SSA received no public comments. The second Notice published on June 09, 2009, at 74 FR 27379. There have been no outside consultations with members of the public.

Note: SSA published this information collection as an extension on April 07, 2009 at 74 FR 15808, and June 09, 2009 at 74 27379. Since we are revising the Privacy Act Statement, this is now a revision of an OMB-approved information collection.

9. SSA provides no payment 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. Approximately 180 respondents use Form SSA-1458 annually. The estimated average response time is 15 minutes, for 45 burden hours. The total burden represents burden hours, and SSA did not calculate a separate cost burden.
13. There is no known cost burden to the respondents.
14. The annual cost to the Federal Government is approximately \$1500. 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. SSA will not publish the results of the information collection.
17. OMB has granted SSA an exemption from the requirement to print the expiration date for OMB approval 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). OMB granted this exemption so that SSA would not need to take otherwise useable editions of forms out of circulation because the expiration date had been reached. In addition, SSA avoids Government waste because we will not need to destroy or reprint stocks of forms.
18. 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 is not using statistical methods for this information collection.