

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. **Introduction/Authoring Laws and Regulations** - *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). SSA bases entitlement to Social Security benefits and the amount of benefits on SSA's records of earnings/wages for individuals contained in these tax forms. *Section 209(a) (12)* of the *Act* excludes from the definition of wages any remuneration paid by an employer after the employee's year of death. *Section 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. **Description of the Collection** - When SSA records show that a wage earner is deceased and an employer reported wages for the wage earner for a year subsequent to death, SSA must contact the employer to verify the reported wage information. The information we obtain from the employer on Form SSA-L4112 verifies whether the wage information previously received from the employer is correct for the year in question. The respondents are employers who reported wages for employees who were, according to SSA records, deceased at the time wages were paid.
3. **Use of Information Technology to Collect the Information** - Under the agency's Government Paperwork Elimination Act, SSA is not scheduling Form SSA-L 4112 for electronic implementation due to its low volume usage.
4. **Why We Cannot Use Duplicate Information** - The nature of the information we are collecting and the manner in which we are collecting it preclude duplication. SSA does not use another collection instrument to obtain similar data.
5. **Minimizing Burden on Small Respondents** - The collection has a minor impact on small businesses and other small entities. However, SSA provides as much

identifying information as possible from our records to eliminate the burden on the employers completing this form.

6. **Consequence of Not Collecting Information or Collecting it Less Frequently -** If SSA did not collect this information, we would not be able to verify the information in our records of earnings. SSA collects this information on an as needed basis from the employer; therefore, we cannot collect it less frequently. There are no technical or legal obstacles that prevent burden reduction.
7. **Special Circumstances -** There are no circumstances that would cause SSA to conduct this information collection in a manner inconsistent with 5 CTR 1320.5.
8. **Solicitation of Public Comment and Other Consultations with the Public -** SSA published the 60-day advance Federal Register Notice on March 30, 2010 at 75 FR 15761, and we received no public comments. We published the 30-day Notice on June 2, 2010 at 75 FR 30897. If we receive any public comments, we will forward them to OMB. There have been no outside consultations with members of the public.
9. **Payment of 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. 522 (Freedom of Information Act), 5 U.S.C. 552a (Privacy Act of 1974) and OMB Circular No. A-120.
11. **Justification for Sensitive Questions -** The information collection does not contain any questions of a sensitive nature.
12. **Estimates of Public Reporting Burden -** Approximately 50,000 respondents take 10 minutes each to complete Form SSA-L4112-C1 annually. Accordingly, the burden is 8,333 hours. This figure represents burden hours and we did not calculate a separate cost burden.
13. **Annual Cost to the Respondents -** The 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 \$25,000. This estimate is a projection of the costs

for printing and distributing the collection instrument, for collecting the information.

15. Program Changes or Adjustments to the Information Collection Request -

There are no changes to the public reporting burden.

16. Plans for Publication Information Collection Results - SSA will not publish the results of this information collection.

17. Displaying the OMB Approval Expiration Date - OMB granted SSA an exemption from the requirement to print the OMB expiration date on its program forms. SSA produces millions of public-use forms with life cycles exceeding those of an OMB approval. Since SSA does not periodically revise and reprint its public use forms (e.g., on an annual basis). OMB granted this exemption so SSA would not have to destroy stocks of otherwise useable forms with expired OMB approval dates, avoiding Government waste.

18. Exemption to Certification Statement - 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 does not use statistical methods for this information collection.

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