

**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** - Under section 211(c)(6) of the Social Security Act and section 1402(g) of the Internal Revenue Code (Code), 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 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 in the *Code of Federal Regulations*.
- 2. Description of Collection** - The Social Security Administration (SSA) uses the information on Form SSA-1458 (Certification By a Religious Group) to determine whether the religious group, of which an individual is a member, qualifies for the self-employment tax exemption. The respondents are spokespersons for religious groups or sects.
- 3. Use of Information Technology to Collect the Information** - The SSA-1458 is not available electronically under the Government Paperwork Elimination Act plan due to its low volume of use (i.e., under 50,000 respondents).
- 4. Why We Cannot Use Duplicate Information** - 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 does not significantly affect small businesses.
- 6. Consequences of Not Collecting Information or Collecting it Less Frequently** - If SSA did not collect the information, 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 collect this information in a manner inconsistent with 5 CFR 1320.5.
- 8. Solicitation of Public Comment and Other Consultations with the Public** - SSA

published the 60-day advance Federal Register Notice on May 9, 2012 at 77 FR 27264, and SSA received no public comments. We published the 30-day Federal Register Notice on July 16, 2012 at 77 FR 41874. If we receive any comments in response to the 30-day Notice, we will forward them to OMB. There have been no outside consultations with members of the public.

- 9. Payment or Gifts to Respondents** - SSA provides no payment or gifts to the respondents.
- 10. Assurance of Confidentiality** - SSA protects and holds confidential the information we collect 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** - The information collection does not contain any questions of a sensitive nature.
- 12. Estimates of Public Reporting Burden** - Approximately 180 respondents take 15 minutes each to complete Form SSA-1458. Accordingly, the estimated annual burden is 45 hours. This figure represents burden hours, and SSA did not calculate a separate cost burden.
- 13. Annual Cost to the Respondent** - There is no 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 is a projection of the costs for printing and distributing the collection instrument and for collecting the information.
- 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. Exception 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.