

**Supporting Statement for Form SSA-L4112
Employer Verification of Earnings After Death
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 of the Social Security Administration (SSA) with establishing and maintaining records of the amounts of wages 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 *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 Collection

When SSA records show a wage earner is deceased and we receive wage reports from an employer for the wage earner for a year subsequent to the year of death, SSA mails the employer Form SSA-L4112 (Employer Verification of Earnings After Death). SSA uses the information Form SSA-L4112 provides to verify 1) that wage information previously received from the employer is correct for the employee and 2) if the year in question is correct. The respondents are employers who report wages for employees who have died.

3. Use of Information Technology to Collect the Information

SSA did not create an electronic version of SSA-L4112 under the agency's Government Paperwork Elimination Act (GPEA) because only 8,333 respondents complete the form. This is less than the GPEA cut-off is 50,000.

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 does not significantly affect small businesses and other small entities.

6. **Consequence of Not Collecting Information or Collecting it Less Frequently**
If we did not use Form SSA-L4112, we would not be able to verify earnings information in our records, which could result in SSA having incorrect earnings for individuals. Because we only collect the information on an as needed basis, 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 March 20, 2013, at 78 FR 17276 and we received no public comments. The 30-day FRN published on May 23, 2013 at 78 FR 30952. If we receive any comments in response to this Notice, we will forward them to OMB. We did not consult with the public in the revision of this form.

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**

The information collection does not contain any questions of a sensitive nature.

12. **Estimates of Public Reporting Burden**

Modality Completion	Number Respondents	Frequency Response	Average Burden per Response (minutes)	Estimated Total Annual Burden (hours)
SSA-L4112	50,000	1	10	8,333

The total burden for this ICR is 8,333 hours. This figure represents burden hours, and we did not calculate a separate cost burden.

13. **Annual Cost to the Respondents (Other)**

This collection does not impose a known cost burden on the respondents.

14. **Annual Cost To 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. **Exceptions 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.