

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**
According to 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 the Social Security Administration (SSA) 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**
SSA sends Form SSA-1458, Certified Religious Group, to a group's authorized spokesperson to complete and to verify that organizational members meet or continue to meet the criteria for exemption. The respondents are spokespersons for religious groups or sects.
3. **Use of Information Technology to Collect the Information**
SSA did not create an electronic version of Form SSA-1458 under the agency's Government Paperwork Elimination Act (GPEA) plan because only 180 respondents complete the form. This is less than the GPEA cut-off of 50,000.
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 we did not use Form SSA-1458, 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

The 60-day advance Federal Register Notice published on February 10, 2015, at 80 FR 7521, and we received no public comments. The 30-day FRN published on

April 9, 2015 at 80 FR 19102. If we receive any comments in response to this Notice, we will forward them to OMB.

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

Modality of Completion	Number of Respondents	Frequency of Response	Average Burden Per Response (minutes)	Estimated Total Annual Burden (hours)
SSA-1458	180	1	15	45

The total burden for this ICR is 45 hours. This figure represents burden hours, and we 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.