

**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 (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 individuals derive. Section 232 of the *Act* requires employers to file tax reports (IRS Forms W-3 and W-2) with SSA. SSA bases entitlement to Social Security benefits, and the amount of benefits, on SSA's records of earnings or wages for individuals contained in these tax forms. Section 209(a)(12) of the *Act* excludes from the definition of wages any remuneration an employer pays 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 the wage information previously received from the employer is correct for the employee and the year in question (the year subsequent to the year of death), to ensure we avoid wage fraud on the deceased's account. The respondents are employers who report wages for employees who died.

3. Use of Information Technology to Collect the Information

SSA did not create fillable PDFs for this letter, as we pre-fill the portion on the first page with the Employee's Name, SSN, Reported Earnings, and tax year for those earnings prior to sending it to the respondents. In addition, because we pre-fill information, and due to the low volume of respondents for this form, it is not a good candidate for electronic implementation.

4. Why We Cannot Use Duplicate Information

The nature of the information we collect and the manner in which we collect it precludes duplication. SSA does not use another collection instrument to obtain similar data.

5. Minimizing Burden on Small Respondents

This collection does not significantly affect small businesses or 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 for deceased wage earners in our records, which could result in SSA maintaining incorrect earnings records for individuals. Because we collect the information on an as

needed basis, we cannot collect it less frequently.

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 February 15, 2019, at 84 FR 4597, and we received no public comments. The 30-day FRN published on May 22, 2019 at 84 FR 23623. If we receive any comments in response to this Notice, we will forward them to OMB.

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 of Completion	Number of Respondents	Frequency of Response	Average Burden per Response (minutes)	Estimated Total Annual Burden (hours)
SSA-L4112	54,998	1	10	9,166

The total burden for this ICR is **9,166** hours. We based this figure on current management information date, and it represents burden hours. 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 \$116,811. This estimate accounts for costs from the following areas: (1) designing, printing, and distributing the form, (2) SSA employee (e.g., field office, 800 number, DDS staff, etc.) information collection and processing time.

15. Program Changes or Adjustments to the Information Collection Request

The burden increased from 8,333 hours to 9,166 hours. This change stems from an increase in respondents from 50,000 to 54,998, which represents normal fluctuation in the

respondent base. There is no change to the burden time per response. Although the number of respondents changed, SSA did not take any actions to cause this change.

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 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.