

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

Section 211(c)(6) of the *Social Security Act* and Section 1402(g) of the *Internal Revenue Code (Code)* states that, 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 of the *Code of Federal Regulations*.

2. Description of Collection

SSA is responsible for determining whether religious groups meet the qualifications exempting certain members and sects from payment of Self-Employment Contribution Act taxes under the *Internal Revenue Code, Section 1402(g)*. SSA sends Form SSA-1458, Certification by Religious Group, to a group's authorized spokesperson to complete and verify 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

This collection does not currently have a fully public-facing Internet version, as we prioritized other information collections for full electronic conversions. As per our 4/3/20 conversation with OIRA, we welcome OIRA to join our conversations with OMB on IT Mods; however, as our IT Mod programming is an ongoing project, we cannot provide timelines for when we will be able to make any particular ICR available via the Internet. We will convert existing ICRs to full electronic versions depending on how they fall within our overall IT Mod schema, but this is unconnected to the PRA approval lifecycle. We are still evaluating this collection for conversion to a submittable PDF. As we are continuing to implement the submittable PDF versions for as many SSA paper forms as possible, we have not finished the risk assessments and scheduling for many of our collections, but we are still working on them on a higher volume, higher priority basis. As this collection has a low volume of respondents, we will complete the risk assessment after we have completed the evaluations for higher volume collections.

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 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-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 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 1, 2021, at 86 FR 12068, and we received no public comments. The 30-day FRN published on June 1, 2021 at 86 FR 29348.
Correction Notice: The first Federal Register Notice shows incorrect burden information for the SSA-1458. We have corrected for this in the second Notice, in #12 below and on ROCIS.

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)	Average Theoretical Hourly Cost Amount (dollars)*	Total Annual Opportunity Cost (dollars)**
SSA-1458	142	1	15	36	\$27.07*	\$975**

* We based this figure on the average U.S. citizen’s hourly salary, as reported by the U.S. Bureau of Labor Statistics (https://www.bls.gov/oes/current/oes_nat.htm).

*** This figure does not represent actual costs that SSA is imposing on recipients of Social Security payments to complete this application; rather, these are theoretical opportunity costs for the additional time respondents will spend to complete the application. **There is no actual charge to respondents to complete the application.**

The total burden for this ICR is **36** burden hours (reflecting SSA management information data), which results in an associated theoretical (not actual) opportunity cost financial burden of **\$975**. SSA does not charge respondents to complete our applications.

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 **\$1,369,955**. This estimate accounts for costs from the following areas:

Description of Cost Factor	Methodology for Estimating Cost	Cost in Dollars*
Designing and Printing the Form	Design Cost + Printing Cost	\$236
Distributing, Shipping, and Material Costs for the Form	Distribution + Shipping + Material Cost	\$0
SSA Employee (e.g., field office, 800 number, DDS staff) Information Collection and Processing Time	GS-9 employee x # of responses x processing time	1,719
Full-Time Equivalent Costs	Out of pocket costs + Other expenses for providing this service	\$0
Systems Development, Updating, and Maintenance	GS-9 employee x man hours for development, updating, maintenance	\$1,368,000
Quantifiable IT Costs	Any additional IT costs	\$0
Total		1,369,955

* We have inserted a \$0 amount for cost factors that do not apply to this collection.

SSA is unable to break down the costs to the Federal government further than we already have. First, since we work with almost every US citizen, we often do bulk mailings, and cannot track the cost for a single mailing. In addition, it is difficult for us to break down the cost for processing a single form, as field office and State Disability Determination Services staff often help respondents fill out several forms at once, and the time it takes to do so can vary greatly per respondent. As well, because so many employees have a hand in each aspect of our forms, we use an estimated average hourly wage, based on the wage of our average field office employee (GS-9) for these calculations. However, we have calculated these costs as accurately as possible based on the information we collect for creating, updating, and maintaining these information collections.

15. Program Changes or Adjustments to the Information Collection Request

When we last cleared this IC in 2018, the burden was 45 hours. However, we are currently reporting a burden of 36 hours. This change stems a decrease in the number of

responses from 180 to 142. There is no change to the burden time per response. Although the number of responses changed, SSA did not take any actions to cause this change. These figures represent current Management Information data.

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.