

**Supporting Statement for SSA-L3231  
Employer Verification of Records for Children Under Age 7  
20 CFR 404.801-404.803, 404.821-404.822**

**OMB No. 0960-0505**

**A. Justification**

**1. Introduction/Authoring Laws and Regulations**

Section 205(a) of the *Social Security Act (Act)* provides the Commissioner of the Social Security Administration (SSA) with the authority to make the rules, regulations, and procedures needed to carry out provisions of the *Act*. Section 205(c)(2)(A) of the *Act* charges the Commissioner with establishing and maintaining records of the amounts of wages paid and the amounts of self-employment income individuals derive. 20 CFR 404.803 of the *Code of Federal Regulations* explains that SSA records are evidence of the amounts of individual's earnings and the periods in which SSA received them. Sections 20 CFR 404.821-404.822 explains the procedures SSA follows to investigate and correct incorrect earnings records.

**2. Description of Collection**

To ensure we credit the correct person with the reported earnings, SSA verifies wage reports for children under age seven with the children's employer(s) before posting to the earnings record. SSA uses Form SSA-L3231, Request for Employer Information, for this purpose. SSA technicians mail the form to the employer(s) and request they complete it and mail it back to the center responsible for processing these requests. This form is not in an electronic format; it contains personally identifiable information and federal tax information specific to the number holder. The respondents are employers who report earnings for children under age seven.

**3. Use of Information Technology to Collect the Information**

SSA is unable to create an Internet version of this information collection at this time, as we send this agency-initiated application to respondents with pre-filled information. Currently, we do not have any means to pre-fill information and send the individualized forms to the respondents electronically, as that would require us to build a new system, and we do not have the resources and manpower to do that at this time. In addition, we cannot send these via email, as the pre-filled information contains personal identifying information (PII) of the respondents, and email is a non-secured means of transferring PII. We will reassess this ability if and when technological advances are created that would allow for us to make this collection available via the Internet.

In the interim, we evaluated this collection for conversion to a submittable PDF. Given the high volume of conversions we are coordinating and the more urgent nature of some of the other conversions, we ultimately decided not to prioritize this ICR for conversion to fully submittable PDF at this time. When we are able

to schedule this form for conversion to a submittable PDF, we will submit a Change Request to OMB to request prior approval.

**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-L3231, we would have no way of determining if the wages reported for a child under age seven were truly that child's earnings, or if they were another worker's earnings. If SSA could not make this determination, the agency might improperly post wages to the wrong earnings records. As a result, incorrect entitlement to Social Security benefits could occur. In addition, the workers who earned these wages would not receive proper credit for them, and their future Social Security benefits may be incorrect, or incorrectly denied. 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 30, 2022, at 87 FR 18456, and we received no public comments. The 30-day FRN published on June 1, 2022, at 87 FR 33282. 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**

Please see the burden chart below:

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-L3231	4,633	1	10	772	\$28.01*	\$21,624**

\* We based this figure on the average U.S. worker's hourly wages, as reported by Bureau of Labor Statistics data ([https://www.bls.gov/oes/current/oes\\_nat.htm](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.**

We base our burden estimates on current management information data, which includes data from actual interviews, as well as from years of conducting this information collection. Per our management information data, we believe that **10** minutes accurately shows the average burden per response for reading the instructions, gathering the facts, and answering the questions. Based on our current management information data, the current burden information we provided is accurate. The total burden for this ICR is **772** burden hours (reflecting SSA management information data), which results in an associated theoretical (not actual) opportunity cost financial burden of **\$21,624**. 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 **\$34,693**. 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	\$150
Distributing, Shipping, and Material Costs for the Form	Distribution + Shipping + Material Cost	\$2,000
SSA Employee (e.g., field office, 800 number, DDS staff) Information Collection and Processing Time	GS-9 employee x # of responses x processing time	\$16,277

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	\$16,266
Quantifiable IT Costs	Any additional IT costs	\$0*
<b>Total</b>		<b>\$34,693</b>

\* 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. It is difficult for us to break down the cost for processing a single form, as field office 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 2019, the burden was 1,971 hours. However, we are currently reporting a burden of 772 hours. This change stems from a decrease in the number of responses from 11,823 to 4,633. 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.