

Justification for Non-Substantive Changes for Form SSA-4158
Certification by Religious Group
20 CFR 404.1075
OMB No. 0960-0093

Background

The Social Security Administration (SSA) uses Form SSA-1458 to make a formal determination for whether religious groups meet the qualifications exempting certain members and sects from payment of Self-Employment Contribution Act (SECA) taxes under Section 1402(g) of the Code. SSA sends Form SSA-1458 to a group's authorized spokesperson to complete and verify if organizational members meet or continue to meet the criteria for exemption. Collection of Form SSA-1458 is a onetime collection and voluntary for respondents, however collection is necessary for certain members and sects to meet the regulatory compliance under the above Code to receive exemption from SECA.

SSA recently reassessed the need for the respondent's signature on this form and determined that we no longer require it. Therefore, we are removing the signature requirement from this form.

While we will leave a name block on the form, we will not require a wet signature. The respondent will be able to print/type in their name but will not be required to print the form and sign it.

Revision to the Information Collection

- **Change #1:** SSA is removing the signature requirement from Form SSA-1458.

Justification #1: We reassessed the need for a wet signature on this form and determined we no longer require it. Therefore, we will no longer ask respondents to sign this form prior to submitting it to SSA.

- **Change #2:** We are replacing the Penalty of Perjury Statement with a Penalty of Perjury Warning: *Anyone who knowingly makes or causes to be made a false statement or representation of material fact for use in determining a payment under the Social Security Act, or knowingly conceals or fails to disclose an event with an intent to affect an initial or continued right to payment, or submits or causes to be submitted any false statement or document knowing the same to contain any misrepresentation of material fact, commits a crime punishable under Federal law by fine, imprisonment, or both, and may be subject to administrative sanctions.*

Justification #2: The Penalty of Perjury Statement is directly connected to the signature and needs to be removed since a signature is no longer required. However, to maintain the intent of that statement, it will be replaced with a Penalty of Perjury Warning.

After OMB approves the signature removal for this form, we will implement the new version of the form that clarifies that we no longer require a signature by removing the signature block. The new version of the form will provide space to collect the name and title of the

individual completing the form.

This action will not affect the public reporting burden.