

SUPPORTING STATEMENT
Internal Revenue Service (IRS)
Form 8955-SSA
Annual Registration Statement Identifying Separated
Participants With Deferred Vested Benefits
OMB Control Number 1545-2187

1. CIRCUMSTANCES NECESSITATING COLLECTION OF INFORMATION

— In 2007, the Department of Labor (DOL) published a final rule requiring plans subject to the annual reporting requirements of Title I of the Employee Retirement Income Security Act (ERISA) to electronically file the Form 5500, Annual Return/Report of Employee Benefit. In order to accommodate the DOL mandate for electronic filing of the Form 5500 series, Schedule SSA was eliminated and replaced by Form 8955-SSA.

For plan years beginning on or after January 2009, the Form 8955-SSA must be used to comply with the reporting requirement of the Internal Revenue Code (IRC) Section 6057(a). The IRS will no longer accept Schedule SSA (Form 5500) that is filed for a 2009 or later plan year. The general due date for filing Form 8955-SSA is the last day of the seventh month following the last day of that plan year.

2. USE OF DATA

The IRS uses the information on Form 8955-SSA to determine whether the plan properly accounts for the deferred vested retirement benefits of separated participants. The information provided by plan sponsors on Form 8955-SSA will be transmitted by the IRS to the Social Security Administration (SSA) who will provide it to separated participants when those participants file for social security benefits.

3. USE OF IMPROVED INFORMATION TECHNOLOGY TO REDUCE BURDEN

Electronic filing of Form 8955-SSA is currently available.

4. EFFORTS TO IDENTIFY DUPLICATION

The information obtained through this collection is unique and is not already available or use or adaption from another source.

5. METHODS TO MINIMIZE BURDEN ON SMALL BUSINESSES OR OTHER SMALL ENTITIES

In general, this collection of information has minimal impact on small businesses or entities because the filing requirement is not on retirement plans but on plan administrators of those plans to file Form 8955-SSA. For example, the plan administrator of a section 403(b) plan that is subject to the vesting standards of section 203 of ERISA must file a Form 8955-SSA on behalf of the plan's deferred vested participants. As such, the burden on the retirement plans is minimal.

6. CONSEQUENCES OF LESS FREQUENT COLLECTION ON FEDERAL PROGRAMS OR POLICY ACTIVITIES

The information required is needed to verify compliance with the IRC Section 6057(a). A less frequent collection of taxes and tax information could adversely affect the government's effectiveness and would reduce the oversight of the public in ensuring compliance with IRC and hinder the IRS from meeting its mission.

7. SPECIAL CIRCUMSTANCES REQUIRING DATA COLLECTION TO BE INCONSISTENT WITH GUIDELINES IN 5 CFR 1320.5(d)(2)

There are no special circumstances requiring data collection to be inconsistent with guidelines in 5 CFR 1320.5(d)(2).

8. CONSULTATION WITH INDIVIDUALS OUTSIDE OF THE AGENCY ON AVAILABILITY OF DATA, FREQUENCY OF COLLECTION, CLARITY OF INSTRUCTIONS AND FORMS, AND DATA ELEMENTS

In response to the Federal Register notice dated August 21, 2025, (90 FR 40893), the IRS received public comments from ESOP Partners. The full comments will be included within submission to the Office of Management and Budget (OMB). The summary of the comments and the IRS responses are below:

**ESOP Partners Comments dated October 15, 2025
OMB control number 1545-2187; Form 8955-SSA**

Comment Number	Summary of public comment	IRS response
1.	Establish a unique code to identify participants who have terminated employment but are receiving distributions through an installment agreement.	The comments and recommendations have been taken under advisement. However, they require additional research and coordination with the Social Security Administration to determine if they are permissible and practicable.
2.	Allow plan sponsors to review a list of active participants in advance of SSA issuing notices to participants.	

9. EXPLANATION OF DECISION TO PROVIDE ANY PAYMENT OR GIFT TO RESPONDENTS

No payment or gift has been provided to any respondents.

10. ASSURANCE OF CONFIDENTIALITY OF RESPONSES

Generally, tax returns and tax return information are confidential as required by 26 U.S.C. 6103.

11. JUSTIFICATION OF SENSITIVE QUESTIONS

A privacy impact assessment (PIA) has been conducted for information collected under this request as part of the "Business Master file (BMF)" and a Privacy Act System of Records notice

(SORN) has been issued for these systems under IRS 22.062 – Electronic Filing Records; IRS 24.030 – Customer Account Data Engine (CADE) Individual Master File; IRS 24.046 - CADE Business Master File (BMF); IRS 34.037 - IRS Audit Trail and Security Records System. The Internal Revenue Service PIA's can be found at <https://www.irs.gov/uac/Privacy-Impact-Assessments-PIA>.

Title 26 USC 6109 requires inclusion of identifying numbers in returns, statements, or other documents for securing proper identification of persons required to make such returns, statements, or documents and is the authority for social security numbers (SSNs) in IRS systems.

The Privacy Act statement for Form 8955-SSA can be found in the instructions.

12. ESTIMATED BURDEN OF INFORMATION COLLECTION

Form 8955-SSA is used to comply with the reporting requirement of IRC Section 6057(a). Plan administrators of plans subject to the vesting standards of section 203 of ERISA must file Form 8955-SSA. The agency estimates that there are 200,000 responses annually and that it takes .83 hours to complete for overall annual burden of 166,000 hours.

Form	Description	# Respondents	# Responses Per Respondent	Total Annual Responses	Hours Per Response	Total Burden
8955-SSA	Annual Registration Statement Identifying Separated Participants With Deferred Vested Benefits	200,000	1	200,000	.83 hours	166,000
TOTAL		200,000		200,000		166,000

13. ESTIMATED TOTAL ANNUAL COST BURDEN TO RESPONDENTS

From our Federal Register notice dated August 21, 2025, no public comments were received on the estimates of cost burden that are not captured in the estimates of burden hours, i.e., estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information. As a result, estimates of these cost burdens are considered nominal.

14. ESTIMATED ANNUALIZED COST TO THE FEDERAL GOVERNMENT

Cost estimate for product development is based on a model that considers the following three cost factors for each information product: aggregate labor costs for development, including annualized startup expenses, operating and maintenance expenses, and distribution of the product that collects the information. The costs to the Federal government will vary depending on whether the IRS will incur printing or copying costs for all the materials. These costs do not include any activities such as taxpayer assistance and enforcement. IRS estimates have determined that the cost of developing, printing, distribution and overhead for the form is \$21,888.

15. REASONS FOR CHANGE IN BURDEN

There have been no changes that would affect burden.

	Requested	Program Change Due to New Statute	Program Change Due to Agency Discretion	Change Due to Adjustment in Agency Estimate	Change Due to Potential Violation of the PRA	Previously Approved
Annual Number of Responses	200,000	0	0	0	0	200,000
Annual Time Burden (Hours)	166,000	0	0	0	0	166,000

16. PLANS FOR TABULATION, STATISTICAL ANALYSIS AND PUBLICATION

There are no plans for tabulation, statistical analysis, and publication.

17. REASONS WHY DISPLAYING THE OMB EXPIRATION DATE IS INAPPROPRIATE

The IRS believes that displaying the OMB expiration date is inappropriate because it could cause confusion by leading taxpayers to believe that the form expires as of the expiration date. Taxpayers are not likely to be aware that the IRS intends to request renewal of the OMB approval and obtain a new expiration date before the old one expires.

18. EXCEPTIONS TO THE CERTIFICATION STATEMENT

There are no exceptions to the certification statement.