

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

When SSA receives wage reports, SSA checks the reported name and Social Security Number (SSN) against its records. If the date of birth indicates the wage earner is six years old or younger, SSA generates a Young Children's Earnings Record (YCER), and temporarily posts the wages to the Earnings Suspense File (ESF). Young children may have legitimate earnings, such as those who work in show business, participate in family businesses, or receive payments for modeling, acting, or services which an adult provides on behalf of the child. Occasionally, an adult may use a child's SSN, resulting in a scrambled wage case, which the local SSA office handles.

To resolve these discrepancies and prevent erroneous or fraudulent wage postings to a child's record, SSA mails Form SSA-L3231, Young Children's Earnings Record, to employers for verification. Form SSA-L3231 asks the employer to verify the following information including:

- The employee's name,
- SSN,
- Date of birth
- Last known mailing address on file,
- Employee's job.

If the employer confirms the employee is age six or younger and the information matches what SSA received, SSA posts the wages to the child's earnings record.

We identified the following psychological costs based on the requirements for this information collection:

- **Psychological Cost 1:**
 - **Requirement for the Program:** The YCER/SSA-L3231 process requires employers to respond to an agency-initiated request to verify wage information already submitted via the Annual Wage Reporting (AWR) process for employees who are age six or younger.
 - **Psychological Cost:** The psychological burden for employers may manifest as increased stress or anxiety when responding to the SSA-L3231, particularly if they are unfamiliar with the process or concerned about making errors. This may result in delays in completing the form, additional time spent seeking clarification, or reluctance to respond. For some, the process may feel intrusive or unnecessary, especially if they believe the agency should already have the information. While the time and financial costs are measurable, these psychological costs may lead to barriers such as procrastination, incomplete responses, or negative perceptions of SSA's processes. SSA recognizes these potential burdens and strives to minimize them by providing clear instructions, contact information for assistance, and only requesting information that is necessary to maintain accurate wage records.

We understand these psychological costs may cause respondents to delay their completion of the information collection or cause them to abandon the information collection entirely. However, we require full completion of this collection to receive benefits. Therefore, we have taken this potential psychological cost into account when calculating our burden in #12 below.

The respondents are employers who report earnings for children under age seven.

3. Use of Information Technology to Collect the Information

SSA mails Form SSA-L3231 to employers to fill out and mail-back to SSA with provided pre-paid envelope.

SSA is unable to create an electronic version of this information collection at this time, as we send this agency-initiated application to respondents with pre-filled information. We also include a bar code which allows us to scan the completed form into the electronic folder once we receive it from the respondent. 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. In addition, as we send this form with pre-filled information, we are also unable at this time to allow for electronic submission of the form (for the same reasons listed above). We will reassess our ability to create an electronic version of this collection if and when we have accessible technological advances are that would allow for us to make this collection available via the Internet in a fully secure way.

In the interim, we evaluated converting this collection to a submittable PDF. However, due to the high volume of ongoing conversions and the more urgent nature of other projects, we have decided not to prioritize this information collection request (ICR) for conversion to a fully submittable PDF at this time. When we are able to schedule this form for conversion, we will submit a Change Request to OMB to obtain 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 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-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 February 26, 2026, at 91 FR 9671, and we received no public comments. The 30-day FRN published on April 24, 2026, at 91 FR 22195. If we receive any comments in response to this Notice, we will forward them to OMB. We did not consult with the public in the revision/maintenance of this form.

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

Method 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	15,923	1	15	3,981	\$32.66*	\$130,019**

* We based this figure on the average U.S. worker’s hourly wages, as reported by Bureau of Labor Statistics data ([Occupational Employment and Wage Statistics](#)).

** 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.**

Note: We have no travel costs for this information collection, as the respondents submit their responses to us via mail using the self-addressed envelope we include when we send the form to the respondents to complete.

We calculated the following Learning Cost time burden based on the estimated time and effort we expect respondents will take to learn about this program, its applicability to their circumstances, and to cover any additional research we believe respondents may need to take to understand how to comply with the program requirements (beyond reading the instructions on the collection instrument):

Total Number of Respondents	Frequency of Response	Estimate Learning Cost (minutes)	Estimated Total Annual Burden (hours)	Total Annual Learning Cost (dollars)**
15,923	1	10	2,654	\$86,680*****

*****We based this dollar amount on the Average Theoretical Hourly Cost Amount in dollars shown on the burden chart above.

NOTE: We included the total opportunity cost estimate from this chart in our calculations when showing the total time and opportunity cost estimates in the paragraph below.

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 15 minutes accurately shows the average burden per response for learning about the program; receiving notices as needed; reading and understanding instructions; gathering the data and documents needed; answering the questions and completing the information collection instrument; scheduling any necessary appointment or required phone call; consulting with any third parties (as needed); and waiting to speak with SSA employees (as needed). Based on our current management information data, the current burden information we provided is accurate. The total burden for this ICR is 3,981 burden hours (reflecting SSA management information data), which results in an associated theoretical (not actual) opportunity cost financial burden of \$216,699. 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 \$105,504. 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	\$99,934
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	\$3,420
Quantifiable IT Costs	Any additional IT costs	\$0*

Total		\$105,504
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* 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. 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 2023, the burden was 722 hours. However, we are currently reporting a burden of 3,981 hours. This change stems from an increase in the number of responses from 4,633 to 15,983, and an increase in the completion time from 10 minutes to 15 minutes. These figures represent current Management Information data.

* Note: The total burden reflected in ROCIS is **6,635**, while the burden cited in #12 of the Supporting Statement is **3,981**. This discrepancy is because the ROCIS burden reflects the learning costs. In contrast, the chart in #12 of the Supporting Statement reflects actual burden.

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.