Supporting Statement for Form SSA-1458
Certification by Religious Group
20 CFR 404.107-404.1023-404.1024-404.1075
OMB No. 0960-0093

A. <u>Justification</u>

1. Introduction/Authoring Laws and Regulations

The Social Security Administration (SSA) uses Form SSA-1458, Certification by Religious Group, to determine whether a religious sect meets the requirements for exemption from Social Security and Medicare taxes for its members. *Section 211(c)(6) of the Social Security Act* and Section *1402(g) of the Internal Revenue Code (Code)* state that, based on religious beliefs, duly ordained, commissioned, or licensed ministers of a church who perform services in the exercise of their ministry, or members of a religious order who perform duties required by their order, do not have to pay self-employment tax. Any individual who belongs to a recognized religious sect or division and adheres to its established tenets or teachings, which cause them to conscientiously oppose accepting the benefits of any private or public insurance that provides payments in the event of death, disability, old age, or retirement, or that covers medical care (including benefits from any insurance system established by the Social Security Act), may apply for an exemption from the tax imposed by this chapter. The policy for implementing Section *1402(g)* of the *Code* assigns the Commissioner of SSA the responsibility to determine whether a religious group meets the qualifications in the *Code*, as described in *20 CFR 404.1075* of the *Code*. The Commissioner of Social Security must find that the sect has the necessary established tenets or teachings; has made provision for dependent members that is reasonable in view of their general level of living; and has existed at all times since December 31, 1950. SSA regulations at *20 CFR 404.1075* of the *Code* implement these requirements. Additional authority appears in *20 CFR 404.1023, 404.1024,* and *404.107* of the *Code.*

2. Description of Collection

When religious organizations or sects seek exemption from Self Employment Contribution Act (SECA) taxes under Section *1402(g)* of the *Code,* the IRS sends the completed IRS Form 4029, Application for Exemption from Social Security and Medicare Taxes and Waiver of Benefits (OMB Control No. 1545-0064), to SSA. SSA then certifies whether the religious organization or sect meets the qualifications for exemption under the religious exemption for organizations or sects. To certify religious organizations and sects, SSA first checks if our files already show the religious organization or sect as certified. If not, SSA sends Form SSA-1458, Certification by Religious Group, to the religious organization or sect from which a member is seeking individual exemption, as indicated by the completed IRS 4029 we received from the IRS. Respondents learn about the program and the collection through the SSA website and the IRS website. However, sometimes organizations or sects learn about it when they receive the SSA-1458 after one of their members seeks individual exemption through the IRS from a religious organization or sect that SSA has not already certified.

Because SSA needs information to make a formal determination about whether religious groups meet the qualifications for exempting certain members and sects from payment of 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. Respondents complete Form SSA-1458 only once, and participation is voluntary. However, collection is necessary for certain members and sects to comply with regulatory requirements under Section *1402(g)* of the *Code*, receive exemption from SECA, and ensure proper coding of the respondents' numident.
We identified the following psychological costs based on the requirements for this information collection:

Psychological Cost:

- **Requirement for Program:** The SSA-1458 requires respondents to provide answers to short-answer questions regarding the specific tenets of their religion which cause them to conscientiously oppose accepting the benefits of any private or public insurance that provides payments in the event of death, disability, old age, or retirement, or that covers medical care.
- **Psychological Cost:** Respondents may find the short-answer questions daunting to answer, and may perceive the questions requiring them to list their religion's tents as unduly invasive or persecutory based on their religion, which may lead individuals to delay or abandon completing this form.

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 an exemption. Therefore, we have taken this potential psychological cost into account when calculating our burden in #12 below.

The respondents are spokespersons for religious groups or sects.

3. Use of Information Technology to Collect the Information

This collection currently uses only paper forms, which respondents can download, complete, and mail or drop off at any SSA field office. The form is available as a fillable PDF for printing; however, respondents cannot submit it electronically or through the Upload Documents evidence portal. SSA removed the signature requirement to make it easier for respondents to complete the fillable version of the form. The representative of the religious sect, authorized to do so, completes the collection, usually alone without assistance, and mails it to SSA (we receive most of these via mail; it is extremely rare for respondents to drop off the form to field office).

SSA is evaluating the feasibility of making this form available through electronic submission. As we are continuing to implement electronic submission of 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. This collection has a low volume of respondents (fewer than 400). Therefore, given the high volume of forms we are coordinating for electronic submission, and the more urgent nature of some of our higher volume forms, we ultimately decided not to prioritize this ICR for electronic submission at this time. When we are able to schedule this form for electronic submission, 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-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 July 31, 2026, at 91 FR 48470, and we received no public comments. The 30-day FRN published on September 24, 2026, at 91 FR 60677. 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 development revision 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 4*2 U.S.C. 1306*, *20 CFR 401* and 4*02*, *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. Respondents may perceive the questions on the SSA-1458 as unduly invasive or persecutory based on their religion. However, respondents must complete Form SSA-1458 so SSA can determine whether a religious group meets the qualifications of section *1402(g)* of the *Code*, as described in *404.1075* of the *Code of Federal Regulations*, to receive the exemption.

12. Estimates of Public Reporting Burden

Please see the burden chart below:

Method of Completion	Number of Respondents	Frequency of Response	Average Burden Per Response (minutes)	Estimated Total Annual Burden (hours)	Average Theoretical Cost Amount (dollars)*	Total Annual Opportunity Cost (dollars) **
SSA-1458 Certification by Religious Group	318	1	15	80	$ 33.54 *	$2,683**

* We based this figure on an 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. **<u>There is no actual charge to respondents to complete the application</u>**.

We did not include travel time as per our current management information data, since the majority of respondents who complete the paper forms return them to us via mail (see #3 above). Should this change in the future, we will include the language and chart for travel time to a field office. There is a possible indirect travel burden to applicants/claimants if they bring the completed form to the field office; however, we receive very few of the forms in this manner, and, therefore, did not include a travel burden for the applicants.

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)***
318	1	15	80	$2,683***

***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 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 **80** burden hours (reflecting SSA management information data), which results in an associated theoretical (not actual) opportunity cost financial burden of **$5,366**. 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 **$5,484**. 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
Distribution, 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	$2,008
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	$3,240
Quantifiable IT Costs	Any additional IT costs	$0*
Total		**$5,484**

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

**There is no cost to the federal government as the respondents print and mail this form; therefore, we are using a $0 cost for this.

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. Also, 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 cleared this ICR in 2024, the burden was 36 hours. However, we are currently reporting a burden of **80** hours. The increase in burden is due to an increase in the number of responses from 142 to 318. These figures represent current Management Information data. The availability of electronic management information data has enabled SSA to report a more accurate number of responses, resulting in an increase in the number of respondents for this renewal period. 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.

*Note: The total burden reflected in ROCIS is **159** while the burden cited in #12 of the Supporting Statement is **80**. This discrepancy is because the ROCIS burden also reflects the learning costs. In contrast, the chart in #12 above 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.