Supporting Statement for Form SSA-L4112
Employer Verification of Earnings After Death
20 CFR 404.821 and 404.822
OMB No. 0960-0472

A. Justification

1. Introduction/Authoring Laws and Regulations

Section 205(c) of the *Social Security Act (Act)* directs the Commissioner of the Social Security Administration (SSA) to establish and maintain records of individuals' wages and self-employment income. Section *232* of the *Act* requires employers to file tax reports, IRS Forms W-2 and W-3, with SSA. SSA uses the earnings and wage information reported on these forms to determine individuals' entitlement to Social Security benefits and the amount of those benefits. Section *209(a)(12)* of the *Act* excludes from the definition of wages any remuneration an employer pays after the calendar year in which the employee dies. Sections *20 CFR 404.821* and *404.822* of the *Code of Federal Regulations* allow SSA to correct Social Security earnings records when satisfactory evidence demonstrates that the records are incorrect.

2. Description of Collection

During the Annual Wage Reporting process, employers report the wages they paid to each employee during the prior year. SSA validates employee names, Social Security numbers, and other reported information.

When SSA records show a wage earner is deceased, but we receive wage reports from an employer for the wage earner for a year subsequent to the year of death, SSA posts the earnings to the Master Earnings File and places the related wages and self-employment earnings in suspense. Then SSA mails Form SSA-L4112 to the employer with a request to complete and return the form. To simplify the process, SSA sends employers a preprinted form containing the relevant information for the employer to verify.

Specifically, Form SSA-L4112 is a two-sided notice which asks the employer to confirm the individual's employment status and correct any inaccurate information. SSA uses the information provided on Form SSA-L4112 to verify that the wage information the employer previously submitted prior to the wage earner's death is correct, allowing SSA to ensure our records show the correct earnings for subsequent payment to the deceased's survivors. SSA uses this mandatory, one-time collection to protect program integrity, maintain accurate earnings records, and help prevent improper benefit payments.

Employers complete the form directly without obtaining information from others and mail the form directly back to SSA. If the employer does not respond or provides no new information, SSA sends a notice to the individual listed on the W-2 explaining that the wages may not belong to them. SSA employees process employer responses through the Electronic Suspense File and Earnings Record Maintenance System, scan the submitted information, and update the appropriate individual records.

While we acknowledge that some employers may find this information collection tedious, none of them have reported any psychological costs associated with the completion or submission of the SSA-L4112. To make it easier for respondents to complete, SSA sends Form SSA-L4112 to the employers with pre-filled information. Therefore, we are only asking employers to verify employment and earnings information with the information they have available in their business and payroll records. Completing the form involves a straightforward administrative task and, therefore, does not create emotional distress, anxiety, stigma, or other psychological burden for the respondents.

The respondents are employers who report wages for employees who have died.

3. Use of Information Technology to Collect the Information

Because SSA initiates this collection and sends individualized forms containing prefilled information, this collection does not currently have a public-facing Internet version or a fillable, submittable PDF. Creating a fully electronic option would require SSA to build a system that can securely prepopulate and transmit the sensitive financial information on these forms to respondents. Therefore, SSA must first conduct a risk assessment and determine the most appropriate secure method for collecting the information electronically. While we are considering ways to make this information collection, and others like it, electronic; at this time, we have prioritized other, higher volume forms for electronic implementation.

In addition, this form includes an individualized barcode containing personally identifiable information (PII), which allows SSA to scan completed paper forms into the correct electronic folder for the deceased worker upon receipt. SSA does not currently have the system, resources, or staffing necessary to securely prefill and electronically distribute the individualized forms, or a system by which we can then collect the information securely. SSA also cannot send the forms via email because they contain the deceased's PII, and email does not provide a secure method for transmitting sensitive information.

Therefore, SSA cannot currently accept electronic submissions of the completed form. SSA will reassess the feasibility of offering a secure Internet-based version of this collection when technology, resources, and security capabilities permit.

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 SSA did not collect this information, or collected it less frequently, SSA could not maintain accurate and complete earnings records for deceased individuals. 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 August 27, 2026, at 91 FR 55421, and we received no public comments. The 30-day FRN published on October 29, 2026, at 91 FR 68213. 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 *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:

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-L4112	27,304	1	20	9,101	$ 33.54 *	$305,248**

* We based this figure on an average U.S. citizen's hourly salary ($33.54), 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 individuals; rather, these are theoretical opportunity costs for the additional time respondents will spend to complete the information collection. **There is no actual charge to respondents to complete the information collection.

We did not include travel time as per our current management information data, respondents who complete the paper forms return them to us via mail. Should this change in the future, we will include the language and chart for travel time to a field office.

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)*******
27,304	1	20	9,101	$305,248*****

*****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 **20** 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 **9,101** burden hours (reflecting SSA management information data), which results in an associated theoretical (not actual) opportunity cost financial burden of **$610,496**. 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 **$235,554**. 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
Distribution, Shipping, and	Distribution + Shipping +	$2,000

Material Costs for the Form	Material Cost	
SSA Employee (e.g., field office, 800 number, DDS staff) Information Collection and Processing Time	GS-9 employee x # of responses x processing time	$229,984
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		**$235,554**

* 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. First, since we work with almost every US citizen, we often do bulk mailings and cannot track the cost for a single mailing. In addition, it is difficult for us to break down the cost for processing a single form because so many employees have a hand in each aspect of our forms. Therefore, 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 the this ICR in 2023, the burden was 4,371 hours. However, we are currently reporting a burden of **9,101** hours. This change stems from an increase in the number of responses from 13,114 to 27,304. 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 **18,203**, while the burden cited in #12 of the Supporting Statement is **9,101**. This discrepancy is because the ROCIS burden 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 usable 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.