



DEPARTMENT OF THE TREASURY

Agency Information Collection Activities; Submission for OMB Review; Comment Request; Employer's Quarterly Federal Tax Return

AGENCY: Departmental Offices, U.S. Department of the Treasury.

ACTION: Notice of Information Collection; request for comment.

SUMMARY: The Internal Revenue Service, as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on proposed and/or continuing information collections, as required by the Paperwork Reduction Act of 1995 (PRA). The IRS is soliciting comments on U.S. Employment Tax Returns and related Forms.

DATES: Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER] to be assured of consideration.

ADDRESSES: Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to www.reginfo.gov/public/do/PRAMain. Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function.

FOR FURTHER INFORMATION CONTACT: Copies of the submissions may be obtained from Melody Braswell by e-mailing PRA@treasury.gov, calling (202) 622-1035, or viewing the entire information collection request at www.reginfo.gov.

SUPPLEMENTARY INFORMATION:

Internal Revenue Service (IRS)

Title: U.S. Employment Tax Returns and related Forms.

OMB Number: 1545-0029.

Form Numbers: CT-1, CT-1X, CT-2, SS-8, SS-8 (PR), W-2, W-2 AS, W-2 C, W-2 GU, W-2 VI, W-3, W-3 (PR), W-3 C, W-3 C (PR), W-3 SS, 940, 940 (PR), 940 SCH A, 940 SCH A

(PR), 940 SCH R, 941, 941 (PR), 941 SCH B, 941 SCH B (PR), 941 SCH D, 941 SCH R, 941 SS, 941 X, 941 X (PR), 943, 943 (PR), 943 A, 943 A (PR), 943 SCH R, 943 X, 943 X (PR), 944, 944 X, 945, 945 A, 945 X, 2032, 2678, 8027, 8027 T, 8453 EMP, 8850, 8879 EMP, 8922, 8952, and 8974.

Abstract: These forms are used by employers to report their employment tax related activity. The data is used to verify that the items reported on the forms are correct.

Current Actions: The burden estimation methodology for employment tax is being transitioned from the legacy ADL model to the Taxpayer Burden Model. The changes result in a burden hour estimate of 456,000,000 hours, a decrease in total estimated time burden of 492,967,465 hours. The newly reported total out-of-pocket costs is \$18,910,000,000 and total monetized burden is \$33,540,000,000. The change related to the transition of the burden estimate from the legacy Arthur D. Little Model methodology to the RAAS Taxpayer Burden Model, is a one-time change. In addition, changes are being made to the form to be current with enacted legislation.

Type of Review: Revision of currently approved collections.

Affected Public: Employers.

Estimated Number of Respondents: 7,128,000.

Estimated Hours: 456,000,000.

Estimated Hours per Respondent: approximately 64 hours.

Estimated Out-of-Pocket Costs: \$18,910,000,000.

Estimated Out-of-Pocket Cost per Respondent: \$2,653.

Estimated Monetized Burden: \$33,540,000,000.

Estimated Monetized Burden per Respondent: \$4,705.

Fiscal Year (FY) 2023 Burden Total Estimates for employment tax forms, schedules, and regulations						
FY2023						
	FY20-22	Program Change due to Adjustment	Program Change due to New Legislation	Program Change due to Agency		FY23

Responses per year	339,405,986*	(332,277,986)	0	0	7,128,000**
Burden in Hours	948,967,465	(492,967,465)	0	0	456,000,000
Monetized Time Burden	\$0	\$146,265,620,000	0	0	\$146,265,620,000
Out-of-Pocket Costs	\$0	\$18,910,000,000	0	0	\$18,910,000,000
Total Monetized Burden***	\$0	\$33,540,000,000	0	0	\$33,540,000,000

Source: IRS:RAAS:KDA (04-15-23)

*FY20 responses per year is count of all forms and schedules filed under legacy A.D. Little burden estimate methodology

**FY23 responses per year is count of all employers under taxpayer-centric Research, Applied Analytics, and Statistics (RAAS) burden estimate methodology. This approach is also used for OMB 1545-0074 individuals, 1545-0123 (business entities), and 1545-0047 (tax-exempt organizations).

***Total monetized burden = Monetized hours + Out-of-pocket costs

Note: Reported time and cost burdens are national averages and do not necessarily reflect a “typical” case. Most taxpayers experience lower than average burden, with taxpayer burden varying considerably by taxpayer type. Detail may not add due to rounding.

(Authority: 44 U.S.C. 3501 et seq.)

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