

TACKLING THE TIME TAX

How The Federal Government Is Reducing Burdens To Accessing Critical Benefits And Services



Appendix C: Paperwork Burden Accounting

Information Collection Budget of FY 2023

OFFICE OF MANAGEMENT AND BUDGET
OFFICE OF INFORMATION AND REGULATORY AFFAIRS

Appendix C: Fiscal Year 2023 Paperwork Burden Accounting

Under the Paperwork Reduction Act of 1995 (PRA), the Office of Management and Budget (OMB) is required to report to Congress on the paperwork burden imposed on the public by the Federal Government. The total paperwork burden changes are broken down into the following categories: discretionary agency actions, statutory changes, lapses in renewal or discontinuation, and adjustments (changes in agency estimations). Table C1 shows the changes in these categories as compared to the prior year. Each of these sources of estimated paperwork burden change is discussed in the pages that follow. Table C2 provides a breakdown of the burden changes for each agency with more than 1,000,000 hours of paperwork burden.

Table C1: Paperwork Burden Changes in Fiscal Year 2023 by Category (Million of Hours)¹

FY 2022 Total Paperwork Burden	10,343
FY 2023 Total Paperwork Burden	10,503
Total Change	159
<i>Discretionary Agency Action</i>	<i>16</i>
<i>Statutory Change</i>	<i>49</i>
<i>Lapse in Renewal or Discontinuation</i>	<i>-77</i>
<i>Adjustment</i>	<i>171</i>

Types of Burden Changes:

1) Discretionary Agency Actions

In some areas, agencies have considerable discretion in managing their information collection activities and the burden associated with those activities. For example, in administering a grant program where performance reporting is statutorily required, an agency may have discretion in deciding the frequency or depth of grantee reporting. For burden tracking purposes, OMB classifies these types of changes as “Due to Agency Discretion.” Given that agencies have control over these actions, OMB considers actions within this category of burden change to be the most appropriate measure of agency performance with respect to information collection.

2) New Statutory Requirements

Each year laws are enacted that create new programs for Federal agencies to implement. Quite frequently, these new programs require collection, use, and dissemination of information. Typically, new legislative initiatives and amendments require more data collection.

¹ As a result of rounding, the numbers may not sum.

3) Lapses in Renewal or Discontinuation

The Paperwork Reduction Act requires collections to be renewed every three years. If an agency discontinues a collection within the three years, at the end of the three-year approval period or does not take action to renew a collection, its burden will be removed. If a collection is improperly allowed to expire and is brought back into compliance by the agency, the burden will be recorded in this category. Lapses and discontinuations are rarely a large driver of burden changes.

4) Adjustments to Agency Burden Estimates

Burden changes associated with adjustments to agency burden estimates are often the largest source of burden changes. The “adjustments” category differs from other sources of burden change in the sense that, although adjustments represent real burden increases, the burden imposed on actual respondents for individual information collections does not change. For example, consider program eligibility and information collection requirements for receiving Social Security benefits. Although the reporting requirements for receiving such benefits may not change year-over-year, the burden for the collection may increase as greater numbers of Baby Boomers age and apply for benefits. The burden estimates are therefore “adjusted” to reflect the natural increase (or potential decrease) in overall burden.

There are two common types of adjustments in burden:

- a) *Agency Re-estimation of Burden*: An agency may re-evaluate a prior burden estimate for the collection, conclude that its prior estimate was inaccurate, and revise the estimate accordingly. Importantly, the agency has not changed the requirements of the collection, or added to or subtracted from the category of people who are required to respond to the collection.
- b) *Burden Changes from Demographic, Economic, and Other External Factors*: An agency may change the estimated burden of a collection if there has been a change in the number of individuals or entities that the agency estimates will respond to the collection – and this change is due to factors outside an agency’s control. As above, the agency has not changed the requirements of the collection or the category of people required to respond to the collection.

A typical example of such an adjustment is when demographic changes result in more (or fewer) people applying for a Federal benefit, and thus results in more (or fewer) applications being filled-out and submitted. Another example of such an adjustment is when economic changes result in changes in the number of businesses being created (and thus more tax forms are submitted). In both of these types of situations, the agency has not changed the requirements of the collection, and the agency has not redefined who has to respond to the collection. Instead, the changes in external factors either increase or decrease the number of individuals or entities that will respond to the collection. The Treasury Department often has the largest changes in this category due to changing estimates of tax filing burdens.

Table C2: FY 2023 Paperwork Burden Changes by Agency (in millions of hours)

Agency	FY 2022 Total Paperwork Burden	FY 2023 Changes Due to Agency Action		FY 2023 Changes Due to New Statutes		FY 2023 Changes Due to Lapses in Renewal or Discontinuation		FY 2023 Adjustments		FY 2023 Total Hour Changes		FY 2023 Total Paperwork Burden
		% change from '22	% change from '22	% change from '22	% change from '22	% change from '22	% change from '22	% change from '22	% change from '22			
TREAS	6603.3	-10.4	0%	15.2	0%	0.0	0%	49.0	1%	53.8	1%	6657.1
HHS	1646.2	5.1	0%	23.8	-3%	-75.8	-5%	-10.5	-1%	-57.3	-3%	1588.9
SEC	294.0	1.6	1%	0.0	0%	-0.3	0%	73.9	25%	75.1	26%	369.2
USDA	268.6	2.7	1%	0.0	1%	0.0	0%	0.0	0%	2.7	1%	271.2
DOL	180.4	3.1	2%	-0.1	2%	0.0	0%	21.8	12%	24.8	14%	205.1
DHS	201.8	11.5	6%	0.1	5%	-0.8	0%	-15.6	-8%	-4.8	-2%	197.0
EPA	172.7	3.1	2%	0.0	2%	0.1	0%	12.2	7%	15.4	9%	188.0
SSA	145.3	-12.5	-9%	0.0	-9%	0.0	0%	23.8	16%	11.2	8%	156.5
DOT	126.5	0.5	0%	0.0	1%	0.6	0%	5.8	5%	6.8	5%	133.3
FTC	117.0	0.0	0%	0.0	0%	0.0	0%	1.7	2%	1.7	1%	118.7
FAR	114.0	0.0	0%	0.0	0%	0.0	0%	0.0	0%	0.0	0%	114.0
ED	82.1	3.1	4%	0.1	4%	0.0	0%	11.9	14%	15.1	18%	97.2
STATE	51.9	0.3	1%	0.0	1%	-0.1	0%	0.0	0%	0.3	1%	52.2
DOC	44.1	1.6	4%	0.0	4%	0.0	0%	0.1	0%	1.8	4%	45.8
FCC	42.5	-0.3	-1%	0.0	-1%	0.0	0%	-0.4	-1%	-0.7	-2%	41.7
HUD	23.1	6.0	26%	0.0	31%	1.1	5%	-0.6	-3%	6.5	28%	29.6
CFPB	20.7	0.0	0%	8.3	40%	0.0	0%	0.1	1%	8.5	41%	29.2
DOJ	27.5	1.0	4%	0.1	4%	0.0	0%	-0.6	-2%	0.5	2%	28.0
EEOC	26.2	-3.9	-15%	0.0	-15%	0.0	0%	0.0	0%	-3.9	-15%	22.3
DOD	18.6	1.4	8%	0.9	13%	0.1	0%	-0.1	0%	2.3	13%	20.9
SBA	18.2	0.0	0%	0.0	0%	0.1	1%	0.0	0%	0.1	0%	18.3
DOI	14.1	0.1	0%	0.0	0%	-0.1	0%	0.0	0%	0.0	0%	14.1
FERC	12.5	0.3	2%	0.0	2%	0.0	0%	-0.1	-1%	0.2	1%	12.7
VA	11.7	-0.6	-5%	0.0	-3%	0.3	2%	-0.6	-5%	-1.0	-8%	10.7
NRC	9.9	0.0	0%	0.0	0%	0.0	0%	0.0	0%	0.0	0%	9.9
NCUA	9.2	-0.5	-5%	0.0	-5%	0.0	0%	0.2	2%	-0.3	-3%	8.9
GSA	7.9	0.9	11%	0.0	11%	0.0	0%	0.0	0%	0.9	11%	8.8
CFTC	8.1	0.1	2%	0.0	2%	0.0	0%	-0.2	-2%	-0.1	-1%	8.0
NSF	7.3	0.6	9%	0.0	9%	0.0	0%	0.0	0%	0.6	9%	7.9
FDIC	7.2	0.0	0%	0.0	0%	0.0	0%	0.0	0%	0.0	0%	7.2
CPSC	7.1	0.0	0%	0.0	0%	0.0	0%	0.0	0%	0.0	1%	7.1
FRS	7.0	-0.1	-1%	0.0	-1%	0.0	0%	-0.2	-3%	-0.3	-4%	6.7
OPM	3.2	0.1	3%	0.0	3%	0.0	0%	-0.1	-3%	0.0	0%	3.2
DOE	2.9	0.1	2%	0.2	8%	0.0	-1%	0.0	-1%	0.2	7%	3.2
NASA	1.3	0.9	69%	0.0	70%	0.0	2%	0.0	0%	0.9	70%	2.3
CNCS	1.5	0.0	0%	0.0	0%	0.0	0%	0.0	-1%	0.0	-1%	1.5
EGOV	1.3	0.0	0%	0.0	0%	0.0	0%	0.0	0%	0.0	0%	1.3
ITC	1.3	-0.1	-5%	0.0	-5%	0.0	0%	0.0	0%	-0.1	-5%	1.2
NIGC	1.2	0.0	0%	0.0	-11%	-0.1	-11%	0.0	-2%	-0.1	-12%	1.0