

## SSN Mismatch Letter FAQs

### Do I have to do anything with this letter?

We do not advise ignoring this letter. The Social Security Administration (SSA) has instructions on their website along with their own FAQs on what to do if you have employees with mismatches (<https://www.ssa.gov/employer/notices.html>).

### My records match what the employee gave me. Do I need to do anything?

As noted on the SSA FAQ, if the information matches the employee's card, ask your employee to check with any local Social Security office to resolve the issue. Once resolved, the employee should inform you of any changes. Go to our online office locator or call **800-772-1213** (TTY **800-325-0778**) to find the nearest office.

### I also received a list of TIN mismatches for the 1095s, but there were a different number of employees. Why am I getting another letter/list? Why would the number be different?

You may have received a list of TIN mismatches based on your filing of the 1095 forms for ACA. This new letter is regarding mismatches on the W-2s. You would file 1095s for only full-time employees or employees enrolled in your health plan, so you would have more W-2s than 1095s.

If you sponsor a self-insured health plan, you would have also included dependents on your 1095s, and some of those dependents may also have been included on the TIN mismatch list for the 1095s.

The TIN mismatches come from the IRS database and the SSN mismatches come from the SSA database.

### The employee is terminated. Do I need to reach out to the employee?

You should notify the former employee using the sample notice to employees provided by the SSA (<https://www.ssa.gov/employer/notices/SSNVSampleLetter.pdf>). If there are corrections to be made, they should notify you so their earnings can be posted correctly.

### Once I send the sample notice to the employee, do I have any further obligation to follow-up?

As the employer, you need to notify the employee of the mismatch, but, ultimately, it is then up to the employee to get their records corrected with the SSA or to notify you of any corrections to ensure their earnings are posted appropriately.

### Will I get in trouble if I ignore this letter?

We do not advise employers to ignore this notification. The SSA is trying to ensure all employees get their full benefits, so it is important to have earnings posted to the correct SSN.

The IRS is responsible for any penalties associated with Form W-2. See [Reasonable Cause Regulations and Requirements for Missing and Incorrect Name/TINs, \(IRS Publication No. 1586\)](#) for more information.

### Since HKP electronically files our W-2s, why can't I get the list from them?

The website certification process requires an employee of the employer who is authorized to conduct business on their behalf to register on the site to get the list of names.

### How many names will the SSA give me over the phone if I call the 800 number?

It may depend on the agent who answers the phone. If they won't give you the names over the phone, you will need to register on the website.

### **Why haven't I gotten this notification in previous years?**

The SSA has now resumed this notification process for employers starting with tax year 2018. It is determined by resources and funding.

### **I just reviewed an employee's W-4 and Form I-9 previously completed and realized we entered the SSN incorrectly in iSolved. How do we correct this?**

Correct the employee's SSN by selecting "SSN" from the **ID Type** field and entering the correct SSN in the **Update SSN** field in Employee Management > Employee Maintenance > General. Then contact HKP to have a W-2C issued.

### **If an employee brings me a new Social Security card, should I have them complete a new I9?**

This should be handled on a case-by-case basis. HKP has I-9 experts available to discuss in more detail.

### **Does this letter mean I may get an audit on my I-9s?**

Not necessarily; however, it's strongly recommended that employers maintain accurate Form I-9s and accept valid work authorization documents. It is ultimately an employer's responsibility to comply with the Immigration Reform and Control Act.

### **Can I discipline my employees for giving me incorrect information?**

You should not use this letter to take any adverse action against an employee, such as laying off, suspending, firing or discriminating against that individual, just because his or her SSN or name does not match SSA records. Any of those actions could, in fact, violate state or federal law and subject you to legal consequences.

### **Where do we go from here?**

Employers should ensure employees make any necessary corrections and their employer records are accurate in attempts to comply. A best practice recommendation would be to use this time to conduct a self-audit of a company's Form I-9s. HKP HR consulting offers comprehensive assistance in accordance with USCIS regulations. Please contact your CSR for more information.