

## In This Section

Appendix A: Foreign Workers And Social Security Numbers

Appendix B: Delays in Issuing SSNs to Aliens by the Social Security Administration

Appendix C: New Rules for Getting a Social Security Number and Card

# Appendix A: Foreign Workers And Social Security Numbers

Excerpts from SSA Publication No. 05-10107

Are you temporarily in the United States to work? If you are, your employer will ask for your Social Security number. Social Security numbers are used to report your wages to the government and to determine eligibility for Social Security benefits. Social Security numbers can be assigned to foreign workers who are authorized to work in the United States.

## Contents

What do I have to do to work in the United States?

How do I apply for a Social Security number and card?

Immigration status

Work eligibility

Age

Identity

How long will it take to get a Social Security number?

Do I need to have my number before I start working?

Contacting Social Security

## What do I have to do to work in the United States?

First, you must have documents from the Department of Homeland Security (DHS) showing your U.S. immigration status and eligibility to work while in the United States. Then, you should apply for a Social Security number and card from the Social Security Administration.

## How do I apply for a Social Security number and card?

Applying for a Social Security number and card is free. To apply for a Social Security number:

- Complete an [Application For A Social Security Card](http://www.socialsecurity.gov/online/ss-5.pdf) (Form SS-5) at <http://www.socialsecurity.gov/online/ss-5.pdf>; and
- Show us original documents proving your:
  - Immigration status;
  - Work eligibility;
  - Age; and
  - Identity.
- Take your completed application and original documents to your local Social Security office.

## Immigration status

To prove your U.S. immigration status, you must show us the current U.S. immigration document, I-94, *Arrival/Departure Record*, issued to you when you arrived in the United States. If you are an F-1 or M-1 student, you also must show us your I-20, *Certificate of Eligibility for Nonimmigrant Student Status*. If you are a J-1 or J-2 exchange visitor, you must show us your DS-2019, *Certificate of Eligibility for Exchange Visitor Status*.

## **Work eligibility**

For most foreign workers, we only need to see your I-94, *Arrival/Departure Record*. Some foreign workers also must show their work permits from DHS (I-766 or I-688B). International students must present further documentation. For more information, see *International Students and Social Security Numbers* (Publication No. 05-10181).

## **Age**

You must present your birth certificate if you have it or can easily obtain it. If not, we can consider other documents, such as your passport or a document issued by DHS, to prove your age.

## **Identity**

Social Security will ask to see your current U.S. immigration documents. Acceptable immigration documents include your:

- Form I-551 (includes machine-readable immigrant visa with your unexpired foreign passport);
- I-94 with your unexpired foreign passport; or
- Work permit card from DHS (I-766 or I-688B).

***All documents must be either originals or copies certified by the issuing agency. We cannot accept photocopies or notarized copies of documents.*** We also cannot accept a receipt showing you applied for the document. We may use one document for two purposes. For example, we may use your DHS work permit as proof of both work eligibility and identity. ***However, you must provide at least two separate documents.***

## **How long will it take to get a Social Security number?**

We must verify your documents with DHS before we assign a Social Security number to you. We will issue your Social Security number and mail your card after receiving the verification from DHS. Most of the time, we can verify your documents quickly with DHS online. If your documents cannot be verified online, it may take DHS several weeks to respond to our request. We are working closely with DHS to reduce these delays.

## **Do I need to have my number before I start working?**

We do not require you to have a Social Security number before you start work. However, the Internal Revenue Service requires employers to report wages using a Social Security number. While you wait for your Social Security number, your employer can use a letter from us stating that you applied for a number. Your employer may use your immigration documents as proof of your authorization to work in the U. S.

Employers can find more information at [www.socialsecurity.gov/employer/hiring.htm](http://www.socialsecurity.gov/employer/hiring.htm)

## **Contacting Social Security**

Our website is a valuable resource for information about all of Social Security's programs. There are a number of things you can do online.

In addition to using our website, you can call us toll-free at **1-800-772-1213**. We can answer specific questions from 7 a.m. to 7 p.m., Monday through Friday. We can provide information by automated phone service 24 hours a day. (You can use our automated response system to tell us a new address or request a replacement Medicare card.) If you are deaf or hard of hearing, you may call our TTY number, **1-800-325-0778**.

We treat all calls confidentially. We also want to make sure you receive accurate and courteous service. That is why we have a second Social Security representative monitor some telephone calls.

### **Local Social Security Offices**

These numbers and hours are common for all SSN offices.

Toll-Free 1-800-772-1213

TTY 1-800-325-0778

M-F 9 am – 4 pm

### **Boulder Social Security Office**

Suite 101

4949 Pearl East Circle

Boulder, CO 80301

### **Bellevue Social Security Office:**

Suite 301 Park Plaza

505 106<sup>th</sup> Ave NE

Bellevue, WA 98004

## **Appendix B: Delays in Issuing SSNs to Aliens by the Social Security Administration**

Sometimes aliens experience significant delays in obtaining social security numbers. The consequences of these delays are discussed below.

There is no federal law administered by any federal agency which prohibits the hiring of a person based solely on the fact that the person does not have a Social Security Number (SSN). Similarly, there is no federal law which prohibits the making of a payment to a person based solely on the fact that the person does not have an SSN.

However, there are federal laws and regulations which require the reporting of a payee's TIN (Taxpayer Identification Number--SSN or ITIN) on federal information returns and payee statements such as forms W-2, 1099, 1042-S, etc. In addition, federal regulations require (with a few exceptions) that all tax treaty claims made on Forms 8233, W-8BEN, or W-9 be accompanied by the beneficial owner's TIN.

The IRS is quite aware of the Social Security Administration's procedures effective since 09-30-2002 about not issuing an SSN to any alien for whom it cannot confirm his identity and immigration status from the USCIS (United States Citizenship and Immigration Services—formerly the INS). In addition, the IRS is quite aware of the potential delays in securing an SSN which these procedures may cause some aliens. Furthermore, in the situation in which an alien is work-authorized under the immigration law and has met the Social Security Administration's evidence requirements for an SSN, but who is experiencing delays in securing an SSN caused by the SSA's procedures, the IRS will not generally issue an ITIN (Individual Taxpayer Identification Number) to such an alien.

With respect to IRS penalties related to the payer's failure to furnish a payee TIN on an information return and on a payee statement, the fact that the payer does not have a payee TIN to report solely because the SSA is delaying an issuance of an SSN, or cannot issue an SSN, to a work-authorized alien because of its procedures, will cause the IRS to be quite favorable toward considering this situation one in which "reasonable cause" exists for not asserting such penalties. The payer should keep documentation to show that his failure to supply a payee TIN is caused solely by the SSA's procedures for issuing SSN's to aliens.

Any withholding agent (with certain exceptions) who receives a Form 8233, W-8BEN, or W-9 without a payee TIN for the purpose of claiming a tax treaty benefit is not allowed to grant such tax treaty benefit until he receives a proper Form 8233, W-8BEN, or W-9 which does report the payee's TIN. However, a form 8233 or W-8BEN without a payee TIN is still valid for the purpose of declaring that the payee is a foreign person, subject to the withholding and reporting rules which apply to payments made to foreign persons.

The IRS cannot speak to the issue of potential penalties which could be imposed by other federal, state, or local agencies for the failure of an employer or payer to report a payee's TIN on any required documents, except to note that the filing of the immigration Form I-9 without an

SSN does not constitute grounds, in and of itself, to reject the validity of the Form I-9. If an alien employee can prove his work-eligibility with documents listed on Form I-9 other than a U.S. social security card, then the alien's Form I-9, even though submitted without an SSN, is valid under the immigration law.

# Appendix C: New Rules for Getting a Social Security Number and Card

From the Social Security website: <http://www.socialsecurity.gov/pubs/10120.html>  
SSA Publication No. 05-10120, November 2008

Recent provisions in law have changed the rules for assigning a Social Security number and issuing a Social Security card. This fact sheet gives the most up-to-date information available on the documents needed to apply for a Social Security number and card.

All documents must be either originals or copies certified by the issuing agency. We cannot accept photocopies or notarized copies of documents.

## Contents

Proof of citizenship and identity  
Documents for a name change  
Verification of birth records  
Limits to replacement cards  
Contacting Social Security

## Proof of citizenship and identity

To get a Social Security number or a replacement card, you must complete an application and prove your U.S. citizenship or immigration status, age and identity. For a replacement card, proof of your U.S. citizenship and age are not required if they are already in our records. Under the new law, only certain documents can be accepted as proof of U.S. citizenship. These include your U.S. birth certificate, a U.S. passport, a Certificate of Naturalization or a Certificate of Citizenship. If you are not a U.S. citizen, different rules apply for proving your immigration status, and those rules have not changed.

Also under the new law, only certain documents can be accepted as proof of identity. An acceptable document must show your name, identifying information about you and preferably a recent photograph.

If you are a U.S. citizen, Social Security must see your:

- \* U.S. driver's license;
- \* State-issued nondriver identity card; or
- \* U.S. passport.

If you do not have these specific documents or cannot get a replacement for them within 10 days, we will ask to see other documents, including:

- \* Employee ID card;
- \* School ID card;
- \* Health insurance card (not a Medicare card); or
- \* U.S. military ID card.

If you are not a U.S. citizen, Social Security must see your current U.S. immigration documents.

Acceptable documents from the Department of Homeland Security include your:

- \* Form I-551 (includes machine-readable immigrant visa with your unexpired foreign passport);
- \* I-94 with your unexpired foreign passport; or
- \* Work permit card (I-766 or I-688B).

### **Documents for a name change**

If you legally change your name because of marriage, divorce, court order or any other reason, you need to tell Social Security so that you can get a corrected card. If you are working, also tell your employer. If you do not tell us when your name changes, it may:

- \* Delay your tax refund; and
- \* Prevent your wages from being posted correctly to your Social Security record, which may lower the amount of your future Social Security benefits.

If you need to change your name on your Social Security card, you must show us a recently issued document as proof of your legal name change. Documents Social Security may accept to prove a legal name change include:

- \* Marriage document;
- \* Divorce decree;
- \* Certificate of Naturalization showing a new name; or
- \* Court order for a name change.

If the document you provide as evidence of a legal name change does not give us enough information to identify you in our records or if you legally changed your name more than two years ago, you must provide Social Security with additional documentation.

**Marriage, divorce or annulment:** In addition to showing us a legal document proving your marriage, divorce or annulment, you must provide an identity document. That document must show your old name, as well as other identifying information or a recent photograph. (We can accept an expired document as evidence of your old name.)

**Adoption, naturalization or other name change:** In addition to showing us a legal document citing your new name, such as a court order, adoption decree or Certificate of Naturalization, you must provide us with two identity documents, including:

- \* One identity document in your old name (which can be expired); and
- \* One identity document in your new legal name, which must be current (unexpired).

Both of these documents must show identifying information or a recent photograph.

**Citizenship:** Also, if you are a U.S. citizen born outside the United States and our records do not show you are a citizen, you will need to provide proof of your U.S. citizenship. If you are not a U.S. citizen, Social Security will ask to see your current immigration documents.

Your new card will have the same number as your previous card, but will show your new name.

**Verification of birth records**

Social Security must verify a birth record for all U.S.-born applicants of any age who apply for an original Social Security number. An exception is made when a parent applies for a baby's Social Security number at the hospital when the baby is born.

Social Security must also verify a birth record for U.S.-born individuals who ask to correct the date of birth on our records. To verify a birth record, Social Security will contact the office that issued it.

NOTE: For Social Security purposes, "U.S.-born" means a person born in the 50 states, the District of Columbia, American Samoa, Guam, the Northern Mariana Islands, Puerto Rico and the U.S. Virgin Islands.

**Limits to replacement cards**

You can replace your Social Security card for free if it is lost or stolen. However, you may not need to get a replacement card. Knowing your Social Security number is what is important. You are limited to three replacement cards in a year and 10 during your lifetime. Legal name changes and changes in noncitizen status that require card updates may not count toward these limits. Also, you may not be affected by these limits if you can prove you need the card to prevent a significant hardship.

**Contacting Social Security**

Our website is a valuable resource for information about all of Social Security's programs. There are a number of things you can do online.

In addition to using our website, you can call us toll-free at 1-800-772-1213. We can answer specific questions from 7 a.m. to 7 p.m., Monday through Friday. We can provide information by automated phone service 24 hours a day. (You can use our automated response system to tell us a new address or request a replacement Medicare card.) If you are deaf or hard of hearing, you may call our TTY number, 1-800-325-0778.

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