

Outsourcing Alert: Employee's social security number (SSN)

The Social Security Number (SSN) of an employee has nine digits, organized as follows: 000-00-0000. Employers are required to get each employee's name and SSN and to enter them correctly on Form 499R-2/W-2PR.

Applying for a social security card

Any employee who is legally eligible to work in the United States and does not have a social security card can get one by completing Form SS-5, Application for a Social Security Card, and submitting the necessary documentation.

Applying for a social security number

If you file a Form 499R-2/W-2PR on paper, and your employee had applied for a SSN, which is not available during the filing process, you must file Form W-2 entering "Applied For" in the space provided for the social security number.

If you are filing electronically, enter all zeros (000-00-000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2PRc, Corrected Wage and Tax Statement, with the Social Security Administration (SSA) to show the employee's SSN.

Employee's name and SSN on records

Record the name and number of each employee as shown on the employee's social security card. If employee's name is not shown correctly on the card, for example, because of marriage or divorce, the employee should request an updated card from the SSA. Continue to report the employee's wages

under the old name until the employee shows you the updated social security card with the corrected name.

Verification of social security numbers

Employers and authorized reporting agents can use the Social Security Number Verification Service (SSNVS) to instantly verify up to 10 names and SSNs (per screen) at a time, or submit an electronic file of up to 250,000 names and SSNs and usually receive the results the next business day.

For more information visit:

www.socialsecurity.gov/employer/ssnv.htm
<http://www.irs.gov/pub/irs-pdf/p179.pdf>

Application for a social security card - Form SS-5:

<http://www.socialsecurity.gov/forms/ss-5.pdf>

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