

Both employees and employers may receive a No-Match Letter.

It can be:

- a letter sent directly to workers at their home.
- a letter sent directly to employers.

The second type of letter was reinstated in Spring 2019.

The SSA sends out a No-Match Letter when an error is found in their records. For example:

- a typographical or clerical error was made on a W-2 or W-4 form.
- the worker's name has changed (due to marriage or divorce).
- information provided on either the W-2 or W-4 Form is incomplete.
- the worker's middle name was transposed.

An employer should:

- review the employee's name and SSN information which was submitted on the W-2 Form.
- provide any necessary corrections on the W2-C within 60 days of receiving the No-Match Letter.

No.

The No-Match Letter itself states that it does not make any statement about an employee's immigration status. In fact, errors in the SSA's database impact immigrants and US citizens. The inspector general noted that out of the estimated 17.8 million records in the SSA's database that would generate a No-Match Letter, 12.7 million pertained to U.S. citizens.

No.

An employer should not fire a worker based solely on the letter. The SSA itself advises employers not to take adverse action against an employee named in a No-Match Letter, including, "laying off, suspending, firing, or discriminating against that individual," just because their information does not match the SSA's records.

Who receives No-Match Letters?

Why does the SSA send a No-Match Letter?

What actions should an employer take after receiving a No-Match Letter?

Does being named in a No-Match Letter indicate that a worker is undocumented or lacks work authorization?

Should employees be fired based solely on the fact that he/she was named in a No-Match Letter?

2019 SSA Letter To Representative Costa



June 3, 2019

The Honorable Jim Costa
House of Representatives
Washington, DC 20515

Dear Mr. Costa:

Thank you for your April 11, 2019 letter regarding our resumption of mailing Educational Correspondence (EDCOR)/Employer Correction Request (i.e. "no-match") letters. Last year, we decided to resume mailing revised EDCOR letters to improve the accuracy of our wage reporting process. We use wage information to determine eligibility for, and the amount of, Social Security benefits that a worker – and his or her spouse or dependents – may receive. If we cannot match the name and Social Security Number (SSN) reported by the employer on a Form W-2, we cannot credit earnings to the employee's record, which may cause errors to the benefits the employee is due.

Accordingly, our current EDCOR letters inform employers whenever they submit at least one name and SSN combination on Form W-2 that does not match our records. The letters advise employers that corrections are needed for us to properly post the employee's earnings to the correct record, while also educating employers and encouraging them to use our online wage reporting tools to improve the accuracy of their wage reporting. Employers who use our online tools can eliminate most mismatches before submitting their wage reports, and can view and correct wage reports we could not post to an individual's earnings record. This should have a positive effect on the accuracy of our wage reporting process. We have seen an increase in businesses using our online electronic wage reporting system and an increase in the number of users who have registered for authorization to view detailed name/SSN mismatch error information.

Enclosed, we provide responses to your specific questions. We hope you find this information helpful. If you have further questions, please contact me or have your staff contact Royce Min, our Acting Deputy Commissioner for Legislation and Congressional Affairs, at (202) 358-6030. We are sending similar responses to the cosigners of your letter.

Sincerely,

Nancy A. Berryhill
Acting Commissioner

- In a letter to US Representative Costa, the SSA confirmed that employers should not terminate employees solely on the fact that they are named in a No-Match Letter.
- The SSA also confirmed in that letter that they would not be sharing information with other agencies besides the IRS.

CONTACT US

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No-Match Letter Safety Card

presented by



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"No-Match Letter"

Social Security Administration
Retirement, Survivors and Disability Insurance
Employer Correction Request

(Insert SSA Address)
(Insert SSA Address)

Date:
EIN:
Tax Year:
Receipt Year:
WFID:
Version #:
W3 Sequence #:
Processed W2 Count:

EMPLOYER'S NAME
STREET ADDRESS
CITY, STATE ZIP

Why You Are Getting This Letter

You reported **X#** employee names and Social Security numbers (SSNs) on the Wage and Tax Statements (Forms W-2) for tax year **xxxx** that do not match our records. There are a number of reasons why reported names and SSNs may not agree with our records, such as typographical errors, unreported name changes, and inaccurate or incomplete employer records. However, when the information reported does not match our records, we cannot credit employees' earnings to their Social Security records. Accurate earnings records are important because these records can determine if someone is entitled to Social Security retirement, disability, and survivors benefits, and how much he or she can receive.

This letter provides useful information about *free* online wage reporting tools, including how to view and correct name and SSN mismatches.

IMPORTANT: This letter does not imply that you or your employee intentionally gave the government wrong information about the employee's name or SSN. This letter does not address your employee's work authorization or immigration status.

THE COMPANY SHOULD TAKE THE PROACTIVE STEPS MENTIONED IN THIS DOCUMENT. SSA PROVIDES INSTRUCTIONAL VIDEOS TO ASSIST EMPLOYERS WITH MEETING THEIR OBLIGATIONS. IN ADDITION, MONTY & RAMIREZ CAN ASSIST THE COMPANY IN MANAGING THE NO-MATCH LETTER. BECAUSE THIS MATTER IS TIME SENSITIVE, THE COMPANY SHOULD CONTACT US IMMEDIATELY SHOULD IT LIKE US TO ASSIST THEM IN THE PROCESS. IF YOU HAVE ANY QUESTIONS ABOUT THE CONTENT OF THIS MEMORANDUM, PLEASE DO NOT HESITATE TO CONTACT OUR OFFICE AT 281-493-5529.

Next Steps After Obtaining a No-Match Letter:



1. Create an account with Business Service Online.

- * Go to: ([SSA.gov/bso/bsowelcome.htm](https://ssa.gov/bso/bsowelcome.htm)).
- * Select REGISTER and create a new account.
- * Print your confirmation receipt and record your assigned User ID.



2. Select SSA Services for employers then push next at bottom.

- * Add the employer information.
- * Confirm your employer information.
- * Answer YES to both questions.
- * If you would like to use the Social Security Number Verification Service to verify your employees' social security number online, you may select YES when prompted.



3. Wait for SSA to mail a notice with the activation code(s).

Activation code is used to view the Wage Report Name/SSN Errors. It should arrive within 10 business days.



4. Log into your account using your User ID, password, and activation code(s).

- * Select "Report Wages to Social Security."
- * Select "View Employer Report Status."
- * Select "Report Details." Click on "Error Details." The next page should show the names of the employees with mismatched information.



5. Review the Employees with mismatched information.

Make sure to give the employees a letter notifying them of their No-Match Letter. See "Letter to Employees" on the right.



6. Conduct a self audit of I-9's to ensure they are completed properly.

Compliance is vital, especially when an employer receives a No-Match Letter.

Letter to Employees

Dear [employee]:

It is important that you provide the correct Social Security Number that corresponds with your legal name. The Social Security Number is an individual number that belongs to you and is used by the Social Security Administration to track your earnings and contributions for your retirement benefits.

We have been informed that your social security number and name may not correspond with the records we have for you. This correspondence does not mean or imply that you are not authorized to work, nor does it mean that you intentionally provided inaccurate information to us. There are many reasons for a no match. Please verify that the name and social security number you provided to us matches your records.

You do not have to show us your social security card. You simply need to verify you gave us the name and social security as it is listed on your social security card. Sometimes numbers are written incorrectly, or name changes are not reported. If the social security number and/or name do not match what is on your social security card, you will need to contact the social security office to resolve the situation. This may take a short time or up to several months. If you have corrected your information, please share it with us as soon as you receive this letter. Thank you for your attention to this matter.

Sincerely,
Your Payroll Department