

SSI No-Match W-2 Employer Letters

Social Security No Match letters can be received by our clients. Anyone who has not done an I-9 Audit within the past year should do one before issuing W-2 forms for this year if possible.

Social Security Administration (SSA) has begun notifying employers that the information reported on an individual employee's W-2 form does not match the SSA's records with "Request for Employer Information" letters, known as "No-Match" letters.

SSA re-started the practice by [sending "informational notifications"](#) to employers and third party providers telling them of mismatches on their Forms W-2 and explaining where to find helpful resources. **[Starting in Spring 2019, notices will be sent regarding Forms W-2s, but these letters, unlike the "informational" letters, will tell employers that corrections are necessary.](#)**

A mismatch does not necessarily mean that there is any wrongdoing. It can be caused by an administrative error: numbers can be reversed, names might be misspelled or changed, for instance, due to marriage. But once a letter is received, in determining how to respond, employers find themselves caught between agencies. SSA wants to maintain accurate records of earnings. ICE wants to ensure compliance with employment verification laws. And the Immigrant and Employee Rights Section of the Department of Justice (IER) [wants to ensure that employers are not discriminating](#) on the basis of citizenship, nationality or by pursuing unfair documentary practices in violation of the INA.

What Can Employers Do?

1. **Don't take any adverse action against an employee based on a No-Match letter alone.**
2. **Compare the SSA information with the individual's employment records.**
3. **If the employer's records match, ask the employee to check the name and number on his or her Social Security card.**
4. **If there is a mistake on the card or the card needs to be changed or corrected, ask the employee to reach out to SSA to resolve the issue.**

If the issue is not easily resolved, the employer should contact legal counsel. There are [no "safe harbors."](#) Each case is different and must be analyzed individually to avoid missteps and penalties from either SSA, ICE, or IER.

Don Dressler - Consultant and Attorney at Law
2030 Main Street, Ste. 1300, Irvine CA 92614
CalWorkSafety, LLC