Employer Responsibilities When Hiring Foreign Workers

To help ensure that only those who should receive a number do so, Social Security has taken extra steps to ensure the integrity of Social Security numbers (SSNs). The changes to the way we assign numbers and issue cards may cause a delay of several weeks or months in receiving a number. This fact sheet addresses employer responsibilities when hiring foreign workers (e.g., students or cultural exchange visitors) who have applied for and are waiting to receive an SSN and card. Note that the employee may work while the SSN application is being processed.

- **What causes delays when foreign workers apply for SSNs?** When foreign workers apply for SSNs, we verify their documents directly with the Department of Homeland Security (DHS). Most applications are verified immediately, but there can be delays. We understand that this process may affect companies who hire foreign workers, but direct verification from DHS is vital to ensuring the integrity of the SSN.

- **What are an employer's responsibilities when hiring foreign workers who don't have SSNs?** Advise workers that they are required to apply for an SSN and card.

  If a worker applied for but has not yet received an SSN, you should get the following information as complete as possible. The worker's:

  — Full name.
  — Address.
  — Date of birth.
  — Place of birth.
  — Father's full name.
  — Mother's full maiden name.
  — Sex identification.
  — Date they applied for an SSN.

- **What if the worker doesn't have an SSN when wage reports (Forms W-2) are due to us?** Paper Filers: If the worker applied for a card but didn't receive the number in time for filing, enter "Applied For" in Box a. (For more information, visit ***https://www.irs.gov/instructions/iw2w3/index.html***.) Electronic Filers: If the worker applied for a card but didn't receive the number in time for filing, enter all zeros in the field for the SSN. (For more information, visit ***https://www.ssa.gov/employer/EFW2&EFW2C.htm***.)

  Remember to instruct the worker to tell you the number and the exact name printed on the card, when they receive it.

- **My foreign worker received their SSN after I filed my wage report. What do I do?** When you receive the worker's SSN, file Form W-2c (Corrected Wage and Tax Statement), to show the worker's number. Go to ***https://www.ssa.gov/employer/what.htm#how*** for instructions on filing W-2c's.

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