Questions Employers Ask for the

Employer Correction Request Notice

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Employer Correction Request Notice

Resolving a Name/SSN mismatch

Who is responsible for investigating and resolving SSN name mismatch errors, the employer or submitter, or both?

The employer is ultimately responsible for investigating the SSN and name mismatch error, regardless if the employer or a submitter uploaded the file to SSA.

What steps do I follow as an employer to resolve an SSN and name error?

Follow these steps for each SSN that did not match SSA records:

- Compare the SSN and/or name with your employment records. If you
 made a typographical error, correct the error and resubmit the
 corrected data on Form W-2c.
- If your employment records match your submission, ask your employee to check his/her Social Security card and inform you of any name or SSN difference between your records and his/her card. If your employment records are incorrect, correct your records and resubmit the corrected data on Form W-2c.
- 3. If your employment record and the employee's Social Security card match, ask the employee to check with a local Social Security Administration (SSA) Office to resolve the issue. Once the employee has contacted the SSA Office, he/she should inform you of any changes. You should correct your records accordingly and resubmit the corrected data on Form W-2c.
- 4. If the employee is unable to provide a valid SSN, you are encouraged to document your efforts to obtain the correct information.(Documentation should be retained with payroll records for a period of three (3) years.)

- 5. If you are unable to contact the employee, you are encouraged to document your efforts.
- 6. If you have already sent a Form W-2 with an incorrect name and/or SSN, then submit a Form W-2c (Corrected Wage and Tax Statement) to correct the mismatch. W-2c services are available through BSO Wage Reporting. There is no need to re-register for your Business Services Online (BSO) User Identification Number (User ID).

Why is it important for me to correct or submit accurate data?

If SSA cannot match the employee name and SSN reported on a Form W-2 to our records, we cannot credit earnings to a worker's record. When earnings are missing, the worker may not qualify for Social Security benefits he/she is due, or the benefit amount may be incorrect.

If the employee is unable to provide a valid SSN, you are encouraged to document your efforts to obtain the correct information. (Retain documentation with payroll records for a period of three (3) years.)

If you are unable to contact the employee, you are encouraged to document your efforts.

My employee no longer works for my company, is deceased or decides not to cooperate.

1. Try to resolve the discrepancy and compare the SSN and the employee's name with your employment records. If you made a typographical error, correct the error and resubmit the corrected data on Form W-2c.

2. If your employment records match your submission, inform your current or former employee to check his/her Social Security card and inform you of any name or SSN difference between your records and his/her card. If your employment records are incorrect, correct your records and resubmit the corrected data on Form W-2c.

3. If your employment record and the employee's Social Security card match, ask the employee to check with any local Social Security Administration (SSA) Office to resolve the issue. Once the employee has

contacted the SSA Office, he/she should inform you of any changes. You should correct your records accordingly and resubmit the corrected data on Form W-2c.

4. If the current or former employee is unable to provide a valid SSN, or does not respond, we recommend you document your efforts to obtain the correct information. (Retain your payroll records for a period of three (3) years.)

5. If you are unable to contact the employee, or if the employee is deceased, we recommend you document your efforts.

6. If you have already sent a Form W-2 with an incorrect name and/or SSN, then submit a Form W-2c (Corrected Wage and Tax Statement) to correct the mismatch. W-2c services are available through <u>BSO Wage</u> <u>Reporting</u>. Try to work with your employees to resolve the error. We have provided a sample letter to an employee that they can take with them to the local Social Security Office.

Sample letter for employees

View Errors

The notice I received does not identify which employees have incorrect information that created a mismatch. How do I access the error report?

Once you are logged into your BSO account, take the following steps below, if you do not have an BSO account, please visit <u>www.ssa.gov/employer</u> to register for a User Id.

You will need to access the higher level of BSO service, "View Wage Report Name/SSN Errors." From the Main Menu, select on View/Edit Services under Manage Services in the left column.

1. From the Remove Access to BSO Services page, check the '*Report Wages to Social Security*' box, and then select the 'Remove' button at the bottom of the page.

- 2. Select 'Request New Services' under Manage Services.
- 3. Check the SSA Services Suite for Employers box and select Next.
- 4. Answer "yes" for both Wage Reporting to Social Security <u>and</u> View Wage Report Name/SSN Errors and select Next.
- 5. Add Social Security Number Verification if you want it, and select Next.
- 6. Select the Confirm button, then print or save the Confirmation page.

When the "View Wage Report Name/SSN Errors" is activated, what will I be able to view?

Employers can view the name of the employee and last four digits of the SSN mismatch.

I activated access to "View Wage Report Name/SSN Errors." How do I access the details of the error report to identify the employee whose information I need to correct?

Go to the BSO EWR homepage and click on "Employer Report Status":

Employer Report Status

View Employer Report Status Check wage report status or view errors for reports submitted for your company by a third party.

Next, choose your tax year:

Employer Report Selection				
 Please read the following information before continuing: Employer report information is displayed only if the report was submitted during the most recent four Reports that have not yet been processed cannot be displayed. Processed money totals may not reflect the currently posted amounts. This information should not be used for reconciliation or tax liability purposes. This information should not be used as the basis for a Form W-2c report. 	years.			
Tax Year The Tax Year is the year in which the wages were earned. Please Choose a Tax Year: 2018 ✔				

Now, click on the error "Report Details":

Search Results							
N: Ix Year: 2018		MPANY					
tal Reports: 3							
status	Receipt Date	Status Date	Report Method	Report Type	# W-2s/W-2cs	# Errors	Details
90		Status Date 01/03/2019	Report Method W-2 ONLINE	Report Type REGULAR	# W-2s/W-2cs	# Errors No errors	Details Report Details
Status	Receipt Date			In contraction of the	# W-2s/W-2cs 1 8	- Entertainte	

Scroll down to "Error Summary" section and click on "Error Details":

Error Summary			
Total Errors: 1			
Importance	Error Description	More Information	
INFORMATIONAL	Invalid Names and/or SSNs	Error Details	

Once you click on "Error Details", the error report will appear with the employee information:

W-2 Sequence Number	SSN	First Name	Middle Name	Last Name
1	*****2300	SDJFKLSDFJKSDFX	SDFJKLSDJFKLJKX	DSFLKSDJKFJKLSDJFKLX

What now?

Once you view the error and identify the employee, work with your employee to resolve the error. Here is a link to a sample letter you can give to your employee: <u>Social Security Number</u> <u>Verification letter</u>. Then, correct the error by submitting the correct information using a Form W-2c. Here are links to W-2C instructions: <u>read instructions</u> or view a <u>video</u>.

Can you provide me with the employee's mismatched names and SSN's over the phone?

No. It is SSA's policy that neither SSNs nor any other personal information is released over the telephone, by FAX, or by mail. Increases in the availability of personal information and in identity theft have caused SSA to be especially careful when disclosing information over the telephone.

We provide this information in BSO because it has increased levels of security and so that we are able to track who is requesting this type of information for an individual.

Registration/Business Services Online (BSO)

I am an employer with multiple franchises under the same EIN; do I need a different BSO User Id for each franchise?

No. The one employer EIN will cover multiple franchisees, and you will not need to create an additional BSO account.

Why do I have to provide Employer Identification Number (EIN) to obtain a BSO account?

SSA's policy is to verify your association with this EIN against Social Security records.

What if the 'View Name/SSN Errors' service was deactivated?

You must request the service again and the activation code will be mailed to the address we have on record from the IRS.

Select 'Request New Services'.

Manage Services

- <u>View / Edit Services</u>
- Request New Services
- <u>View Pending Services</u>
- Enter Activation Code(s)

Why do I have to register with my personal information (SSN, Date of Birth, etc.) if this is a business account?

The information you provide when you register allows us to contact you, if necessary, and to confirm your identity before issuing a User ID.

I am a current BSO account holder, do I need to register again or create a separate account to view error details?

No. Your User ID never expires; however, your password will need to be reset if it has been over 90 days since your last login. Once you login your will be prompted to change your password, you will be able to request services immediately after a successful login. If you request an activation code, it will be mailed and you should receive it within 10-14 business days.

How do I know if I have the service to View Error/SSN details?

After logging into BSO on left side of the Main Menu page, select View/Edit Services. This will show all services that are activated and pending activation.

Manage Services

- <u>View / Edit Services</u>
- Request New Services
- <u>View Pending Services</u>
- Enter Activation Code(s)

I have not had a BSO account in years, do I need to re-register and get a new User ID?

If you know your last password log in <u>www.ssa.gov/employer</u> and try to log into your account with your old password, the system will prompt you to change your password.

Remember, your password must contain any combination of exactly eight characters consisting of letters and numbers (e.g. 9580859A or frog2828).

- It must contain at least one number, and at least one letter (not all numbers or all letters).
- Special characters are not allowed.
 Passwords are not case sensitive.

Secure your password and do not share it with anyone.

You do not need to re-register every year; however, you will are prompted to change your password if you log in after 90 days.

Your User ID and Password are both required to log in to BSO.

Identity Theft

The employee said their Social Security Number has been stolen and is a victim of identity theft?

Tell your employee to contact SSA. If someone misused the employee's Social Security number to create credit or other problems, they should immediately go to <u>www.identitytheft.gov</u> and report the identity theft to the Federal Trade Commission. Their website provides detailed information to help defend against identity theft. You can reach them by phone by calling 1877-IDTHEFT (1-877-438-4338), TTY 1-866-653-4261.

For additional information, here is the full article: <u>Protecting Your Social</u> <u>Security Number from Identity Theft</u>

Notices

Is the Employer Correction Notice the same as a Reconciliation notice?

No, they are not. They are different and here is how you can tell:

 Employer Questionnaire – 7-pages that includes a Questionnaire. Click here to view a sample of the <u>Reconciliation</u> <u>Notices</u>

2. Employer Correction Request Notice – Specifically targeting Name and SSN matches. Click here to view a sample of the <u>Employer</u> <u>Correction Request Notice</u>

Activation Code

I received my activation code but never used it, how long is it active?

The activation code will expire after 60 days. If 60 days or more has passed since you requested access, you must start over and request access to BSO

services using the Request New Services link under Manage Services on the Main Menu at the left of the page.

It has been over 10-14 business days and I have not received my activation code, what should I do?

If you have not received your activation code(s), check with your management. If your business has multiple locations, SSA may have sent it to another address, such as your headquarters address.

SSA will mail an activation code for any service requiring an activation code (i.e. SSNVS, View Wage Report status with Name and Social Security Errors) to your employer at the address the IRS has on file from the Form 941, Employer's Federal Tax Return or SS-4, Application for Employer Identification Number.

To check the status:

Select the View Pending Services link from the Main Menu page under Manage Services. You may re-request an activation code(s) if it has been at least 10 days since you requested access to BSO services. The activation code will expire after 60 days. If it has been 60 days or more since you requested access, you must start over and request access to BSO services using the Request New Services link under Manage Services on the Main Menu at the left of the page.

NOTE: Activation codes are sent directly to your employer. Before re-requesting an activation code, check with your employer to determine whether the activation code(s) has been received.

Manage Services

- View / Edit Services
- <u>Request New Services</u>
- <u>View Pending Services</u>
- Enter Activation Code(s)

Once I have received my activation code, and logged into BSO, what status is for an employer to view my report?

Employer Report Status

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<u>View Employer Report Status</u>
Check wage report status or view errors for reports submitted for your company by a
third party.
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What address is used when mailing the activation code(s) letter?

For any service, requiring an activation code (i.e. SSNVS, View Wage Report status with Name and Social Security Number Errors) SSA mails the activation code to your employer at the address the IRS has on file from the Form 941, Employer's Federal Tax Return or SS-4, Application for Employer Identification Number.

Why do I need to request an activation code if it is my company?

The activation code is an added layer of security.

Note: You will not have access to View Wage Report Name/SSN Errors or SSNVS until you have activated the service by entering the activation code.

Can I change the mailing address for the activation code?

No. You cannot change or update the employer address through the BSO Website nor can customer service; the only way to change it is by contacting the IRS and submitting the proper forms to make an official company address change.

Do I need a separate activation code for every service offered through BSO?

It depends on the service requested.

Once you have requested the BSO services you need, Social Security will send an activation code(s) to you or your employer, depending on the service(s) you have requested.

Some applications within the BSO suites of services require a higher level of security. Therefore, your employer must approve your using some of these applications.

If you are a:	And you selected access to:	Then your activation code is mailed:
Regular user (not self- employed, not foreign, not a volunteer registrant)	Report Wages to Social Security	No activation code is required. You may begin using the service immediate after you request it.
Regular user (not self- employed, not foreign, not a volunteer registrant)	View Wage Report status with Name and Social Security Number Errors	The address SSA has on file for your EMPLOYER.
Regular user (not self- employed, not foreign, not a volunteer registrant)	Social Security Number Verification Service (SSNVS)	The address SSA has on file for your EMPLOYER.
Self-employed registrant with no EIN	Report Wages to Social Security	No activation code is required. You may begin using the service immediate after you request it.
Self-employed registrant with no EIN	View Wage Report status with Name and Social Security Number Errors	View Wage Report status with Name and Social Security Number Errors is NOT available if you are registered without an EIN

Please see the chart below:

If you are a:	And you selected access to:	Then your activation code is mailed:
Self-employed registrant with no EIN	Social Security Number Verification Service (SSNVS)	SSNVS is NOT available if you are registered without an EIN
Self-employed registrant with an EIN	Report Wages to Social Security	No activation code required.
Self-employed registrant with an EIN	View Wage Report status with Name and Social Security Number Errors	The address SSA has on file for your EMPLOYER.
Self-employed registrant with an EIN	Social Security Number Verification Service (SSNVS)	The address SSA has on file for your EMPLOYER.
Foreign Registrant (no SSN)	Report Wages to Social Security	No activation code is required. You may begin using the service immediate after you request it.
Foreign Registrant (no SSN)	View Wage Report status with Name and Social Security Number Errors	The address SSA has on file for your EMPLOYER.
Foreign Registrant (no SSN)	Social Security Number Verification Service (SSNVS)	The address SSA has on file for your EMPLOYER.
Volunteer Registrant	Report Wages to Social Security	No activation code is required. You may begin using the service immediate after you request it.
Volunteer Registrant	View Wage Report status with Name and Social Security Number Errors	The address SSA has on file for your EMPLOYER.
Volunteer Registrant	Social Security Number Verification Service (SSNVS)	The address SSA has on file for your EMPLOYER.
Household Registrant with an EIN	Report Wages to Social Security	No activation code is required. You may begin using the service immediate after you request it.
Household Registrant with an EIN	View Wage Report status with Name and Social Security Number Errors	The address SSA has on file for your EMPLOYER.
Household Registrant with an EIN	Social Security Number Verification Service (SSNVS)	The address SSA has on file for your EMPLOYER.

Can I receive two notices, each with one activation code?

Yes, if the activation codes are requested on different dates. If the services are requested at the same time, they will receive the activation code for each service on the same letter separated by the role name.

Can I use one activation code for any role?

No, the activation code is only valid for 60 days and is only for the role it was requested. If you request more than one service, you will receive a separate activation code for each service.

Where do I enter in my activation code?

After logging into BSO on left side of the Main Menu page, click Enter Activation Code(s).



Social Security Number Verification Service (SSNVS)

Does SSA offer a service to verify an SSN and name before I submit my file?

Yes, Employers can verify employee names and Social Security Numbers (SSN's) using the FREE Social Security Number Verification Service (SSNVS) through Business Services Online (BSO). It allows registered users (employers and certain third-party submitters) to verify the names and Social Security Numbers (SSNs) of employees against SSA records. <u>The</u>

Social Security Number Verification Service With SSNVS, you may:

- Verify up to 10 names and SSNs online and receive immediate results. There is no limit to the number of times the SSN Verification web page is used within a session.
- Upload electronic files of up to 250,000 names and SSNs and usually receive results the next government business day.

How do I register for SSNVS?

Follow these steps:

- 1. Go to <u>www.ssa.gov/bso</u> to register for BSO. If you are registering for the first time, you must complete a one-time registration process.
- 2. Register or Login to BSO (if you are registering for the first time, click on register button and complete all personal information. We require your personal information as a level of security so that we know who is utilizing this the sensitive information.) Business Services Online uses Secure Sockets Layer (SSL) communications protocol and 128-bit line encryption to protect your privacy. This type of technology prevent eavesdropping and ensure that data is transmitted securely over the Internet.
- 3. Click the link that says 'Request New Services' and select the Suite of Services for employers.
- 4. Enter your employer information
- 5. Request access to SSNVS
- 6. Enter employer information
- 7. Receive an Activation Code (mailed to your employer) within 10-14 business days.
- 8. After you have received your activation code, login to BSO
- 9. Activate access

Every BSO user must register separately. You may not register on behalf of another person.

What if the SSN and name I submitted on SSNVS comes back as a mismatch or fail verification?

1. Try to resolve the discrepancy and compare the SSN and the employee's name with your employment records. If you made a typographical error, correct the error and resubmit the corrected data on Form W-2c.

2. If your employment records match your submission, inform your current or former employee to check his/her Social Security card and inform you of any name or SSN difference between your records and his/her card. If your employment records are incorrect, correct your records and resubmit the corrected data on Form W-2c.

3. If your employment record and the employee's Social Security card match, ask the employee to check with any local Social Security Administration (SSA) Office to resolve the issue. Once the employee has contacted the SSA Office, he/she should inform you of any changes. You should correct your records accordingly and resubmit the corrected data on Form W-2c.

4. If the current or former employee is unable to provide a valid SSN, or does not respond, we recommend you document your efforts to obtain the correct information. (Retain your payroll records for a period of three (3) years.)

5. If you are unable to contact the employee, or if the employee is deceased, we recommend you document your efforts.

6. If you have already sent a Form W-2 with an incorrect name and/or SSN, then submit a Form W-2c (Corrected Wage and Tax Statement) to correct the mismatch. W-2c services are available through <u>BSO Wage</u> <u>Reporting</u>. Try to work with your employees to resolve the error. We have provided a sample letter to an employee that they can take with them to the local Social Security Office.

Sample letter for employees

Please remember:

A mismatch is not a basis, in and of itself, for you to take any adverse action against an employee, such as laying off, suspending, firing or discriminating.

Apply company policy consistently to all workers.

Any employer that uses the failure of the information to match SSA records to take inappropriate adverse action against a worker may violate State or Federal law.

The information you receive from SSNVS does not make any statement regarding a worker's immigration status.

As a self-employed business owner, can I use SSNVS?

Self-employed Business Services Online (BSO) users may use SSNVS only if they provided an Employer Identification Number (EIN) at the time of registration. To apply for an EIN, go to the <u>IRS website</u>.

What you can do in the future?

To avoid receiving a future Employer Correction Notice:

Use the Correct SSN

Enter the SSN shown on the employee's Social Security card. If you hire someone who does not have a Social Security card available, you can use the free Social Security Number Verification Service (SSNVS) to quickly verify whether a person's name and SSN matches Social Security's records or you can ask him or her to obtain one as soon as possible. If you have already submitted a Form W-2 before the employee obtains a card, complete and submit a Form W-2C to make the correction.

Use the Correct Name Format

Enter the name on the Form W-2 as shown on the employee's Social Security card. Connect parts of a compound name with either a hyphen or a blank space. Do not join compound names into a single word. If an employee has a compound name, include all parts of the name in the appropriate name field. For example, the name John R Smith-Jones: Enter Smith Jones in the last name field.

It is especially important to report the exact last name. If an employee provides a name with an apparent compound or multiple last names, ask the employee which name is the beginning of the last name and which (if any) is the middle name.

Forms W-2 Submitted to Social Security on Paper

If you still do not have an employee's SSN when your Form W-2 report is due, complete the SSN field by entering: Applied For in Box d on the paper Form W-2.

Specifications for Filing Forms W-2 and W-2c Electronically (EFW2/EFW2C)

If you still do not have an SSN when your Form W-2 report is due, complete the SSN field by entering all zeros in locations 3 through 11 of the Code RW, Employee Wage Record. The paper Forms W-2 you give to employees also may have all zeros in block d, Employee SSN.

Does SSA share this information with other government agencies?

W2 Forms, including EDCOR letter data, is considered Federal Tax Information under section 6103 of the Internal Revenue Code. We are prohibited from sharing this information with other agencies unless for a specific purpose authorized under 6103.

Customer Help

Where can I get assistance?

Social Security's toll-free line helps employers with registration, notice questions or other unusual situations.

Please be specific about your question or problem. Include details about the Web page you were using, any error

messages received, and all other relevant information. Include your phone number so that Social Security can contact you if necessary.

Phone: 1-800-772-6270 (TTY 1-800-325-0778) Monday through Friday, 7 a.m. to 7 p.m., Eastern Time E-mail: employerinfo@ssa.gov

CAUTION: Social Security recommends that you not include private information, such as your Social Security Number, in Internet e-mail messages. E-mail spam filters should be set to accept e-mails from the @ssa.gov domain. Otherwise, important notices and responses to inquiries may be unintentionally blocked.