Social Security
Name & Number Verification and Changes

The Social Security Administration (SSA) uses the Social Security Number (SSN) plus the first seven characters of the employee's last name and the first initial on the W-2 to post Social Security/Medicare wages.

Internal Revenue Service (IRS) Regulation §31.6011(b)-2(b)(1)(i) requires that employees provide employers with their social security card when requested, if it is available. SSA encourages employers to request the card as part of the hiring process. SSA also encourages employer to remind employees to report any name changes due to marriage, divorce, etc. to SSA and then to the employer.

The Internal Revenue Service's Publication 15 (Circular E, Employer's Tax Guide) contains instructions for recording employees' names and SSNs. The tax guide states that after an employee is hired, you should ask to see his or her Social Security card. The employee may show the card if it is available. You may, but are not required to, photocopy the card.

If possible, include a notice with all employees' paycheck in November (or earlier in the year when possible). The notice is a request that employees verify their name and social security number. Advise them to notify the proper department of any erroneous information.

IRS Publication 1586, *Reasonable Cause Regulations & Requirements for Missing and Incorrect Name/TINs*, available at: https://www.irs.gov/pub/irs-pdf/1586.pdf explains that employers have a responsibility to file correct information on their employees' Form W-2. Failure to do so may result in a penalty of $100 per incorrect Form W-2.

Employers can seek waiver of penalty if they show proof of:
1.   Initial solicitation for employee's SSN at the time the employee began work.
2.   Two annual solicitations following an IRS notice.

Correctly record the Employee's Name and SSN for New Hires and Rehires

Make sure to use the _Search by National ID_ with all new hires and rehires to verify if an employee is already in HCM. Skipping this step can result in duplicate Empl IDs and W-2s. Follow the PeopleSoft Support Job Aid - Adding a New Hire from Start to Finish Checklists.

Navigator>Workforce Administration>Personal Information>Biographical>Search by National ID

Use the Correct Name Format

In the Biographical Details tab enter the employee's name exactly as it is shown on the employee's Social Security card. **This name will appear on the employee's W-2.**

Make sure to not use any periods or commas.

Apostrophes are acceptable. For example, O'Connor.

If there is a suffix as part of the name (i.e. Jr, Sr, III, etc.), you can enter it after the last name in the Last Name field or in the Name Suffix .

Do not show titles or academic degrees, such as Dr., RN, or Esq., at the beginning or end of the employee's name.

Connect parts of a compound name with either a hyphen or a blank space. Do not join compound names into a single word. For example, the name John R Smith-Jones: Enter Smith Jones in the last name field.

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.

If the employee's name isn't correct as shown 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.

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, they can request an original Social Security card or a replacement card if it is lost or stolen. There is no charge for a Social Security card: https://www.ssa.gov/ssnumber/

Employee Name Changes and SSN Corrections

Names

All updates to an employee's name are processed by the district. Please be aware that Personal Information is shared by all districts who employ the same employee in HCM. Ensure that you are verifying the new or corrected name against the employee's Social Security card. To be valid the Social Security Card **must** be signed.

SSN Number

If it is discovered that an employee's SSN is incorrect, you should ask to see the employee's Social Security card to ensure the name and SSN shows correctly in your payroll records.

If the information on the card matches your payroll records, ask the employee to check with any Social Security Office to determine and correct the problem. Document any action you take to obtain the correct name or SSN and continue to report the employee's earnings using the SSN given to you.

If the number is incorrect and needs to be updated, please upload a copy of the correct signed Social Security card to the Secure File Transfer System SSMEDI FORMS folder. Once received, the SS/MED/W-2c Unit will review, make the update, and then notify the district upon completion.

[Employee Social Security Name or Number Correction Request](#)

The last day to submit a request SSN corrections to Payroll Services SS/MED/W-2c unit for 2021 is Wednesday, December 1st, 2021. Any requests received late will be updated for tax year 2022 and will require a corrected W-2 for 2021.

Corrected W-2s

If you receive a corrected name or SSN from the employee after the Form W-2 has been issued, submit a Form W-2c to make the correction. Submit the completed W-2c packet to the Payroll Services SS/MED/W-2c unit.