



U.S. Immigration  
and Customs  
Enforcement

# Fact Sheet

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## ICE and Social Security Administration “No-Match” Letters

Every year, the Social Security Administration (SSA) informs thousands of employers via a “no-match” letter that certain employees’ names and corresponding Social Security numbers provided on Forms W-2 do not match SSA’s records. Out of approximately 250 million wage reports the SSA receives each year, as many as four percent belong to employees whose names and corresponding Social Security numbers do not match SSA’s records.

Through regulation, the Department of Homeland Security (DHS) is reiterating that employers remain accountable for the workers they hire and clarifying the steps employers should take to resolve mismatches identified in letters issued by SSA. The DHS regulations provide guidance that will help employers comply with legal hiring requirements by outlining specific steps they should take under immigration law when they are notified that employees’ names or corresponding Social Security numbers as provided on Forms W-2 do not match SSA records.

SSA is not changing its procedures for issuing employer no-match letters, and SSA guidance on how to correct Social Security records is unchanged. However, no-match letters issued by the SSA for Tax Year 2006 will be accompanied by a letter from U.S. Immigration and Customs Enforcement (ICE) informing employers on how to respond to the employer no-match letter in a manner consistent with obligations under U.S. immigration laws.

There are many reasons for a mismatch between employer and SSA records, including transcription errors and name changes due to marriage that are not reported to SSA. Employers should not assume that the mismatch is the result of any wrongdoing on the part of the employee. Moreover, an employer who takes action against an employee based on nothing more substantial than a mismatch letter may, in fact, violate the law.

The DHS regulations and the ICE letter describe with specificity what steps employers should take upon receipt of a no-match letter: 1) verifying within 30 days that the mismatch was not the result of a record-keeping error on the employer’s part; 2) requesting that the employee confirm the accuracy of employment records; 3) asking the employee to resolve the issue with SSA; 4) if these steps lead to resolution of the problem, follow instructions on the no-match letter itself to correct information with SSA, and retain a record of the verification with SSA; and 5) where the information could not be corrected, complete a new I-9 form without using the questionable Social Security number and instead using documentation presented by the employee that conforms with the I-9 document

identity requirements and includes a photograph and other biographic data. Employers unable to confirm employment through these procedures risk liability for violating the law by knowingly continuing to employ unauthorized persons.

ICE has developed a comprehensive interactive section on its website, [www.ice.gov](http://www.ice.gov), which will answer no-match related questions, or your inquiries may be directed to ICE at 800-421-7105.

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