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TN 4 (12-04)

# RM 01105.027 Handling Inquiries Relating to SSA Letters on No-Match Names and Social Security Numbers (SSNs)

## A. INTRODUCTION

As part of the annual wage reporting process, SSA sends Decentralized Correspondence (DECOR) letters to employers, employees and self-employed individuals relating to Forms W-2/self-employment reports in which the name/SSN combination does not match our records. Approximately 2 weeks after DECOR letters are mailed, employers will receive the Educational Correspondence (EDCOR) (Code V – No-match letter) if certain criteria are met.

## B. BACKGROUND

Each year employers report their employees' wages to SSA and self-employed individuals report their self-employment (SE) income to the Internal Revenue Service (IRS), which is then passed to SSA. SSA matches the name/SSN reported against the Numident File. If the name/SSN matches, the wage/SE item is posted to the Master Earnings File. If the name/SSN does not match, the wage/SE item is placed in the Earnings Suspense File.

### 1. Letters to Employees, Employers and Self-Employed Individuals on Individual No-matches, DECOR Notices SSA-L3365, L2765 and L4002

SSA sends letters to individual employees (SSA-L3365) and self-employed individuals (SSA-L2765) to inform them of the name and SSN no-matches. The address of the employee is derived from the Form W-2 and the address of the self-employed individual is derived from data provided by the IRS. If an employee's address is available and the address does not exist in the United States Postal Service database, or if an employee's address is unavailable, a letter (SSA-L4002) is sent to the employer. This letter is sent to request information about the earnings reported for the employee that are placed in the Earnings Suspense File, regardless of whether or not the employer who filed the wage report will also receive an EDCOR (Code V – No-match letter). (See [RM 01105.027B.2.](#))

Refer to POMS [NL 00901.050C.](#), [RM02523.099](#) and [RM 01199.027](#) through [RM 01199.029](#) for an exhibit of the current tax year's DECOR notices SSA-L3365, SSA-L2765 and SSA-L4002.

### 2. Letter to Employers on Multiple No-matches, EDCOR (Code V – No-match letter)

When more than 10 Forms W-2 in a wage report do not match SSA's records and the no-matches exceed 0.5 percent of the total number of Form W-2 items in the report, SSA notifies the employer of the name/SSN no-matches. SSA sends the EDCOR (Code V – No-match letter) as follows:

- Employers who file 11 to 2,200 Forms W-2 will receive a letter if 11 or more of the wage items in the report are no-matches.
- Employers who file more than 2,200 Forms W-2 will receive a letter if the no-matches exceed 0.5 percent of the total number of Form W-2 items in the report.

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**NOTE:** Employers who file 10 or fewer Forms W-2 in the report will not receive a letter, even if some employee wages reported on Forms W-2 are placed in the Earnings Suspense File.

This letter is intended to remind employers about the importance of providing SSA with the correct names and SSNs of their employees. It also encourages employers to correct their records and provides tips on how to ensure accuracy in reporting employees' names and SSNs correctly.

Unfortunately, some employers have improperly used the EDCOR (Code V – No-match letter) to take adverse action against their employees. Based on concerns voiced by various interest groups, the letter includes the following paragraphs:

**IMPORTANT:** This letter does not imply that you or your employee intentionally gave the government wrong information about the employee's name or Social Security number. Nor does it make any statement about an employee's immigration status.

You should not use this letter to take any adverse action against an employee, such as laying off, suspending, firing, or discriminating against that individual, just because his or her Social Security number appears on the list. Doing so could, in fact, violate state and federal law and subject you to legal consequences."

**Refer to POMS NL 00901.051 for an exhibit of the current tax year's EDCOR (Code V – No-match letter)**

## **C. HANDLING EMPLOYER INQUIRIES**

### **1. FO and National 800 Number Agent Procedures**

If the employer has questions about the individual SSNs listed on the letters and needs additional details from SSA, encourage him/her to call the employer toll free number, 1-800-772-6270 between 7:00 A.M. and 7:00 P.M., Eastern time, Monday through Friday.

### **2. Employer 800 Number Agent, FO and National 800 Number Agent Procedures**

- Remind the employer that there are a number of reasons why the reported information does not match our records, such as transcription or typographical errors, incomplete or blank name/SSN or name changes. Ask the employer to check his/her records to determine if the information provided to SSA matches those records.
- The employer can look at his/her records to see if there is already a copy of the Social Security card.
- If the employee is still employed by the employer, the employer should ask the employee to check his/her SSN card to make sure that both the employee's name and SSN were accurately reported by the employer. In addition, the employer should ask the employee to show his/her Social

Security card. The employee is required to show the card if it is available. The employer may, but is not required to, photocopy the card.

- If the employer and the employee are unable to resolve the issue based on reviewing the SSN and name, the employer should ask the employee to contact the local Social Security office.
- The employer should give the employee a reasonable amount of time to rectify the situation with SSA. It may take up to 2 weeks, and sometimes longer, to get a new or replacement Social Security card.
- The employer should **NOT** send any background documentation to SSA. If a Form W-2c is prepared, the employer should send only the Form W-2c (Corrected Wage and Tax Statement), with a covering Form W-3c transmittal with **NO** supporting documents attached. If correct information cannot be obtained and a Form W-2c cannot be prepared, the employer should retain the documentation and should **NOT** send copies to SSA.

**NOTE:** If the employer receives DECOR notice SSA-L4002 and can record the correct information on this letter, then he/she should forward the corrected information on the DECOR notice to SSA. The employer should **NOT** attach a Form W-2c to the SSA-L4002.

- You should tell the employer that a no-match between an employee's name and SSN **DOES NOT** mean that the employee lacks work authorization.
- You should also tell the employer that a no-match between an employee's name and SSN **DOES NOT** make any statement regarding a worker's immigration status.
- If the employee no longer works for the employer, the employer should still try to obtain the corrected information from the employee through the address on his/her record and submit it to SSA on Form W-2c.
- In some cases, an employer may be unable to resolve the no-match with the employee (e.g., the employee is unable to provide a valid SSN or may no longer work for the employer.) In these cases, the employer should document efforts made to obtain the corrected information in his/her records. This is in the event the IRS contacts the employer. **(Documentation should be retained, consistent with all payroll records, for a period of 4 years).**

**Employer 800 Number Agents:** If you have questions, contact your regional office Employer Services Liaison Officer.

## **D. HANDLING EMPLOYEE/SELF-EMPLOYED INDIVIDUAL INQUIRIES**

### **1. FO Procedures**

Review the letter with the individual and ask him/her to double-check his/her Social Security card. Follow standard Item Correction (ICOR 2.8) procedures for establishing the employee's identity and reinstating the earnings. If an ICOR 2.8 action is taken to reinstate the earnings, inform the individual that he/she does not need to complete and return the form that is attached to the letter. Be sure to check the Numident File for possible corrections while performing the necessary ICOR 2.8 actions to correct the earnings record. If a correction to the Numident record is necessary, obtain evidence to support the correction (RM 00203.210) and process an application for a replacement SSN card following RM 00203.001D.

**NOTE: If the individual does not provide the correct SSN, do not search for it or disclose any information on SSA's records (GN 03360.005A.)**

## 2. National 800 Number Agent Procedures

Follow the procedures in [TC 18001.110F](#).

# E. HANDLING MEDIA INQUIRIES

## 1. Employer 800 Number Agent Procedures

Advise media representatives to call their local Social Security office (provide the telephone number and hours of operation) or the National toll free number, 1-800-772-1213 between 7:00 A.M and 7:00 P.M., Eastern time, Monday through Friday.

## 2. FO Procedures

Follow instructions from your Regional Communications Director for handling or referring media inquiries on this sensitive topic.

## 3. National 800 Number Agent Procedures

Follow the procedures in [TC 29001.070](#).

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