



Social Security Administration “No Match” Letters: Taking the Appropriate Action

The following information is for educational purposes and should not be considered as legal advice. If you have any questions about employment requirements or regulations the Texas Association of Dairymen and Texas Cooperative Extension advise you to consult with an attorney regarding your specific situation.

What is a “No Match” Letter?

A W-2 Rejected Report or “No Match Letter” is a letter from the Social Security Administration (SSA) indicating that the W-2 Report has been rejected due to errors.

What does the “No Match” letter mean?

Receiving a SSA “No Match” letter indicates that there was a problem when the W-2 Reports were being filed. Although there may be several reasons why the report was rejected, common reasons for rejection include: the name of the person on file for a specific Social Security number (SS#) does not match the name of the person on file, the SS# has never been issued to anyone, or the SS# was left off the W-2 form.

Does the W-2 Rejection Report always indicate that the employee gave a false SS#?

No. The W-2 Rejection Report could be due to a variety of reasons, including transcription errors or name changes.

What should employers do after they receive a “No Match” letter?

Check the hiring documents to make sure the names and numbers were entered correctly into the computer and resubmit the correct data if errors are found. If there are no errors on the records and the records reflect the information supplied by the employee, ask the employee to check with the local Social Security Office to try and resolve the problem. Tell the employee to inform you if any changes are made. Document your efforts to obtain the correct information from the employee and keep these records for three years. If the employee no longer works for you, attempt to contact the employee to get the information corrected. If the previous employee is unable to be reached, document your efforts.

NOTE: The Bureau of Immigration and Customs Enforcement published a proposed rule in the Federal Register on June 14, 2006, concerning the implication of employer actions in response to “No Match” letters. As of Aug. 1, 2007, this is still only a proposed rule. However, employers are advised to consult with legal counsel when deciding how to handle a “No Match” letter, because the proposed rule makes it clear that an employer’s failure to resolve a “No Match” letter within certain time limits can constitute constructive knowledge that an employee lacks employment authorization.

What if the employee does not correct the changes?

At this time, employers should not take any negative action (firing, discriminating against, requesting work authorization, etc.) against employees who do not provide corrected information.

Is there a way to verify a SS# to prevent receiving W-2 Rejections Letters in the future?

After an employee is hired, SS# can be verified over the Internet at the Social Security Number Verification Service (<http://www.ssa.gov/employer/ssnv.htm>).

Links to additional resources may be found at the following Web sites:

Texas Cooperative Education: <http://texasdairymatters.org>.

Texas Association of Dairymen: www.milk4Texas.org.

This fact sheet was prepared by Tamilee Nennich, Ph.D., and Ellen R. Jordan, Ph.D., Extension Dairy Specialists with Texas Cooperative Extension, The Texas A&M University System, and distributed as part of a joint project between TCE and the Texas Association of Dairymen. TCE programs serve people of all ages regardless of socioeconomic level, race, color, sex, religion, disability or national origin.