



STOKES WAGNER

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## Responding to Employee Name/SSN Mismatches

Did you receive a notice from the Social Security Administration that an employee's name and Social Security Number are mismatched on their W-2 this tax season? Not to worry, this is a fairly common occurrence, and the Social Security Administration has provided simple instructions for addressing the issue.

**What you should not do.** Perhaps most importantly, a name/SSN mismatch letter is not an indication that the employee intentionally provided inaccurate information or that the employee is not authorized to work in the US. The SSA expressly advises that the notice does not address the employee's immigration status. Employers must not take any adverse employment action (i.e., suspension, layoff, termination, discipline) against the employee in response to receiving the letter.

**What you should do.** First, check the name and SSN on the employee's W-2 to make sure it matches the information on file provided by the employee (i.e., on I-9 or W-4 forms). Common errors or outdated information are often the cause of a mismatch. This includes mistakes like typos, hyphenations, unreported name changes, and other inaccuracies in the employer's records. If your records match the information in the W-2, contact the employee to confirm their name and SSN matches with their Social Security Card exactly. These efforts to confirm the information should be documented. We recommend contacting the employee in writing, with instructions to confirm the information they provided matches their Social Security Card. If their Social Security Card does match the information they provided, instruct the employee to contact the local SSA office to resolve the issue. The SSA provides a sample letter to send to employees [here](#).

SSN/name mismatches may also result in a "backup withholding notice" or notice of citation or violation. The response to those notices requires a similar, more formal and detailed response. If you receive such a notice, we recommend consulting with counsel.

If you need more detail on this topic, or specific assistance handling SSN/name mismatches, Stokes Wagner attorneys are happy to help.

Questions? Contact Stokes Wagner.