



Member Alert

June 12, 2019

NGA Legal Alert: Responding to SSA No-Match Letters

Recently, the Social Security Administration (SSA) resumed their practice of sending Employer Correction Requests (informally “no-match letters”) to employers advising them that information submitted on an employee’s Form W-2 does not match SSA records. The SSA stopped sending no-match letters in 2012, but in recent months, employers across many industries, including the grocery industry, have received letters.

The no-match letter states that there is an error with at least one name and the Social Security Number (SSN) on a W-2 that is submitted by the employer. Importantly, the no-match letter does not imply that the grocer or the employee intentionally reported incorrect information. They are educational in nature to advise employers that a correction may be needed for the SSA to post the correct wages to the right record because discrepancies could occur due to typographical errors, unreported name changes (such as changes due to marriage or divorce) and inaccurate employer records.

If you have received a no-match letter, you should take the following action:

- To learn which employee the SSA believes has incorrect information, the grocer should register with the SSA’s Business Services Online (BSO) to log on and view the name and SSN errors.
- Next, the grocer should review its personnel records and verify that the name and SSN in its files matches the SSA’s records on the BSO because it may have been a typographical error when initially reported. If the information was reported incorrectly, the grocer should correct it online on a Form W-2C.
- If the grocer correctly reported the information received from the employee, notify the employee that you received a no-match letter and ask the employee to confirm the exact name and SSN as it appears on the employee’s SSN card. The records could have contained old or outdated information, such as if the employee provided a maiden name and failed to report the name change to HR. If the exact name or SSN was not previously reported, the grocer can correct it on a Form W-2C.
 - If the employer can no longer reach the employee due to termination of employment, the employer does not need to take any further action.
 - The SSA has provided a sample letter to employees that it can use to confirm the name and SSN.



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- If the information reported by the SSA matches that on the employee's Social Security card, the grocer can ask the employee to contact the local SSA office to resolve the issue, and notify Human Resources when it is resolved.

- Importantly, a no-match letter does not address an employee's work authorization or immigration status. A no-match letter is not proof that an employee is not authorized to work, nor should it be the basis for any adverse action against an employee. No grocer should take any adverse action against an employee because the SSN or the name does not match SSA's records.
 - Grocers should reassure its employees that it will not take any action in response to the no-match letter with respect to the employee's employment. Indeed, Human Resources are not immigration experts and is not responsible for ensuring the authenticity of a Social Security card. If the documentation submitted by the employee at the time of hire appears authentic, the grocer may rely on that information provided and the no-match letters should not alter how the grocer inspects those work authorization documents.

In response to the frequency of these letters in recent months, NGA has been working with members of Congress to obtain additional clarity about these no-match letters from the SSA and is sending a letter to the SSA directly to seek formal guidance that can be shared with NGA members.

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NGA members are also welcome to contact NGA's labor and employment hotline with Conn Maciel Carey at (202) 909-2730 with additional questions.