

## Social Security

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# Employer Responsibilities When Hiring Foreign Workers

To help ensure that only those who should receive a number do so, Social Security has taken extra steps to ensure the integrity of Social Security numbers. The changes to the way Social Security assigns numbers and issues cards may cause a delay of several weeks or months in receiving a number. This fact sheet addresses employer responsibilities when hiring foreign workers (e.g., students or cultural exchange visitors) who have applied for and are waiting to receive a Social Security number and card. Note that the employee may work while the Social Security number application is being processed.

### 1. What causes delays when foreign workers apply for Social Security numbers?

When foreign workers apply for Social Security numbers, Social Security verifies their documents directly with the Department of Homeland Security (DHS). Most applications are verified immediately, but there can be delays. Social Security understands that this process may affect companies who hire foreign workers, but direct verification from DHS is vital to ensuring the integrity of the Social Security number.

### 2. What are an employer's responsibilities when hiring foreign workers who don't have Social Security numbers?

Advise workers that they are required to apply for a Social Security number and card. If a worker applied for but has not yet received a Social Security number, you should get the following information as complete as possible: The

### Business Services Online

By selecting this link, you can:

- Log In
- Register or;
- Complete Phone

Registration

### Business Services Online (BSO)

#### Hours of Operation

Monday - Friday: 5 AM - 1 AM ET

Saturday: 5 AM - 11 PM ET

Sunday: 8 AM - 11:30 PM ET

### About W-2 Filing

#### Before You File

- First Time Filers
- Returning Filers
- CPAs, Accountants and Enrolled Agents

Electronic W-2/W-2c Filing Handbook

worker's full name, address, date of birth, place of birth, father's full name, mother's full maiden name, gender and the date he or she applied for a Social Security number.

### 3. **What if the worker doesn't have a Social Security number when wage reports (Forms W-2) are due to Social Security?**

Paper Filers: If the worker applied for a card but didn't receive the number in time for filing, enter "Applied For" in Box a. (Reference: IRS Instructions for Forms W-2/W-3)

Electronic Filers: If the worker applied for a card but didn't receive the number in time for filing, enter all zeros in the field for the Social Security number. (Reference: Specifications for Filing Forms W-2 and W-2c Electronically)

Remember to instruct the worker to tell you the number and the exact name printed on the card, when he or she receives it.

### 4. **My foreign worker received his or her Social Security number after I filed my wage report. What do I do?**

When you receive the worker's Social Security number, file Form W-2c (Corrected Wage and Tax Statement), to show the worker's number. Go to [How to File Correction Forms](#) for instructions on filing W-2c's.

Reference: 26 CFR 31.6011

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[Vendor List](#)

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[Helpful Government Resources](#)

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[FIRE \(1099\) Filing Information Returns Electronically](#)

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[Employer W-2 Filing](#)

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## **W-2 Filing Assistance**

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[Checklist for W-2 Online Filing](#)

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[AccuWage](#)

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[Specifications for Filing Forms W-2 and W-2c Electronically \(EFW2/EFW2C\)](#)

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[Paper Forms W-2 & Instructions](#)

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[If You're Self-Employed](#)

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[Frequently Asked Questions](#)

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[E-Verify - U.S. Citizenship and Immigration Services](#)

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[Customer Support](#)

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