SOCIAL SECURITY

TEH2B March 18, 1998

[redacted]
789 Neal Drive
Gurley, Alabama 35748

Dear [redacted]:

This is in response to your letter to the Commissioner concerning Social Security numbers for your children.

The Social Security Act does not require a person to have a Social Security number (SSN) to live and work in the United States, nor does it require an SSN simply for the purpose of having one. However, if someone works without an SSN, we cannot properly credit the earnings for the work performed.

Other laws require people to have and use SSNs for specific purposes. For example, the Internal Revenue Code (26 U.S.C. 6109 (a)) and applicable regulations (26 CFR 301.6109-1(d)) require an individual to get and use an SSN on tax documents and to furnish the number to any other person or institution (such as an employer or a bank) that is required to provide the Internal Revenue Service (IRS) information about payments to the individual. There are penalties for failure to do so. The IRS also requires employers to report SSNs with employees' earnings. In addition, people filing tax returns for taxable years after December 31, 1994, generally must include the SSN of each dependent.

The Privacy Act regulates the use of SSNs by government agencies. They may require an SSN only if a law or regulation either orders or authorizes them to do so. Agencies are required to disclose the authorizing law or regulation. If the request has no legal basis, the person may refuse to provide the number and still receive the agency's services. However, the law does not apply to private sector organizations. Such an organization can refuse its services to anyone who does not provide the number on request.

We hope you find this information helpful. If you have further questions, you may call our toll-free number, 1-800-772-1213. Our representatives will be glad to help you.

Sincerely,

Charles H. Mullen
Associate Commissioner
Office of Public Inquiries