

Employer Actions	Social Security Actions	State Actions	ICE Actions	IRS Actions
<p><b>Employee Applies for a Job</b> Employer obtains a copy of the drivers license and social security number or US passport and social security number.</p> <p><b>Contact Social Security for Verification Code</b> Employer calls Social Security to verify that the person's name corresponds to the social security number.</p> <p><b>Social Security Number and Employee Name Do Not Match</b> If the name and social security number do not match and/or the social security number is shown to be currently used in excess of 80 hours per week, the employer does not hire the employee and the applicant is instructed to contact social security to clarify the situation. The employer keeps any application material for ICE.</p> <p><b>Quarterly State Employer Payroll Report</b> Each quarterly employer payroll report to the State lists the employee's name, social security number, and the verification code which are sent into the State.</p> <p><b>Termination or Hour Changes</b> Upon termination, the employer informs Social Security of employee change in hours, and/or termination. Social Security notes the change in work hours and/or the change in employment which is valid for one additional quarter for payroll reporting purposes.</p>	<p><b>Name and Social Security Number Match and Work Hours of All Locations Do Not Exceed 3 Locations and/or 80 Hours.</b> If the name and social security number match, Social Security asks the number of hours per week the employee will be working. The employer is given a verification code to use with quarterly payroll reporting to the state and annual reporting to the IRS. Social Security tracks the number of hours this employee is working at any one time.</p> <p><b>If Total Employment Locations Exceeds 80 Hours per Week or 3 or More Simultaneous Work Sites.</b> If total hours per week for multiple work sites exceeds 80 hours per week, or more than 3 work sites, an investigation is launched for possible stolen identity or multiple users of a social security number is taking place. The person is contacted to investigate a reason for the multiple uses. Contact past employer to verify the employee has been terminated or reduced in hours.</p> <p><b>If the Social Security Number and Employee Name Do Not Match.</b> Social Security contacts ICE to contact the prospective employer for the applicant's information for investigative purposes. AND A notification letter is sent to the person's last address to alert them that someone is trying to use their social security number.</p>	<p><b>Quarterly Payroll Report</b> State confirms with Social Security that the employment verification code with the quarterly payroll report is correct. If verification code matches, state takes no action.</p> <p><b>Employment Verification Code does not Match on State Payroll Quarterly Report</b> If the verification code does not match the social security number, the state contacts the employer for clarification due to possible clerical errors. If the verification code does not match, the state audits the employer's payroll records and contacts ICE for investigation and IRS for an audit. If the employer knowingly hired an illegal alien, appropriate penalties will be applied. (Disallowing the salary and wage deduction from the employer's state and federal tax return plus fines, interest, penalties and/or incarceration.)</p> <p><b>Identity Stolen or Past Employers have not Reported Employment Status Change</b> Determine if the applicant's identity has been stolen and used by another person for employment OR Past employers have not contacted Social Security to report the applicant is no longer working or has reduced hours so the data may be changed with Social Security.</p> <p><b>If a Clerical Error or Change in Employment Status</b> Correct the hours or invalidate the verification code for the past employer as of a specific date.</p>	<p><b>Social Security, State, or Other Source Notifies ICE of a Possible Illegal Alien Worker Trying to Obtain Employment.</b> ICE contacts the employer for copies of the application, copy of the social security card, drivers license used, and any other investigative information to locate the person and take appropriate action -- incarceration, and/or deportation.</p>	<p><b>Confirm that Payroll Expenses are for Qualified Workers</b> All IRS audits are to include: confirming the employer's tax returns have valid employment verification codes. This is to be done on all employers with 20 or less employees.</p> <p>Employers with 21 or greater employees may use a sample which satisfies a 95% confidence level.</p> <p>If the validation code is not valid, the employer is allowed to correct the validation code or the payroll deduction is disallowed. Interest, penalties, and/or incarceration are applied for fraud due to hiring an illegal alien worker.</p>