



GAO Technical Bulletin

Arizona Department of Administration ♦ General Accounting Office

Subject:	<i>Employment Eligibility Verification Social Security Number Discrepancies</i>	Issued:	10/20/05
Manual Section(s):	N/A	Effective:	10/20/05
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TO: Technical Bulletin Administrators Human Resources Personnel Payroll Personnel All Agencies	FROM: D. Clark Partridge State Comptroller
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AUTHORITY

8 CFR 274a	Control of Employment of Aliens
A.R.S. § 41-703	Duties of the director
A.R.S. § 41-761	Personnel administration
A.R.S. § 41-763	Powers and duties of the director relating to personnel
A.R.S. § 41-783	Personnel rules

DEFINITIONS

Acceptable Document List: One of several lists—identified as List A, List B and List C—of documents acceptable to the United States Customs and Immigration Service (“USCIS”) in establishing the identity and/or employment eligibility of an employee. These lists constitute part of the I-9; they are also available from the USCIS website at www.uscis.gov/graphics/formsfee/forms/I-9.htm; acceptable document lists also accompany the hiring lists circulated by HROs. Copies of List A, List B and List C identifying acceptable documents as of the effective date of this technical bulletin are attached.

I-9: Federal Employment Eligibility Verification Form, Form I-9.

Retention Period: The period for which completed I-9s must be retained: three (3) years after the date of hire or one (1) year after the date of employment ends, whichever is later. Should an employee leave State service and be subsequently reinstated or rehired, a new retention period begins on the date of the employee’s return to State service.

SSA: Social Security Administration.

SSN: Social Security Number.

INTRODUCTION

Under Federal law, an employee is required to provide the employer with sufficient documentation of his or her eligibility to work in the United States. All persons hired must

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present appropriate documents substantiating identity and eligibility to work and must complete an I-9. This technical bulletin sets forth the policies and procedures agencies are to follow to ensure a new employee is eligible to work.

Federal law also requires that the employer obtain a Social Security Number from each employee for purposes of the withholding of employment taxes, as well as reporting upon the employee's income and withholding to taxing authorities. An incorrect SSN prevents the State from complying with these requirements and also prevents the employee from being properly credited for Social Security earnings and taxes that may have been withheld.

This lack of agreement between an employee's records and those of the Social Security Administration may result from any number of reasons and does not, in and of itself, imply that incorrect information was provided intentionally. However, in that proper withholding and proper reporting cannot be effected without an employee's correct SSN, it is necessary that any discrepancies be quickly addressed. This technical bulletin also sets forth the policies and procedures to be followed to resolve such discrepancies.

POLICY

- 1) The employment eligibility of all new employees of the State of Arizona must be verified in a manner consistent with that prescribed by Federal law and State policy. Agency Human Resources Offices shall be responsible for following the procedures set forth below to verify the employment eligibility of all new employees.
- 2) An employee's failure to provide information necessary to correctly process his or her payroll and withholding and to comply with reporting requirements of various taxing authorities constitutes valid grounds for disciplinary action. Should a discrepancy between the SSN reported by an employee with respect to his employment by the State and the SSN for that employee as recorded by the SSA come to light, Agency Human Resources Offices and Agency Payroll Offices shall follow the procedures set forth below.

PROCEDURES

I. Employment Eligibility Verification

- 1) When a hiring list is produced by the Agency Human Resources Office, it shall be accompanied by an Acceptable Document List.
- 2) Hiring supervisors shall provide the Acceptable Document List to all new employees at the time employment is accepted.

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- 3) New employees shall be instructed to bring the required acceptable documents to the Agency Human Resources Office.
- 4) The Agency Human Resources Office shall require each new employee to complete an I-9. The employee is to complete section 1 of the I-9. In addition to other employment verification steps set forth in this technical bulletin, the employee must verify his or her own eligibility for employment, attest in section 1 that he or she is eligible for employment in the United States, and sign and date section 1.
- 5) Each new employee shall produce originals of the acceptable documents to the Agency Human Resources representative. The Agency Human Resources representative shall complete section 2 of the I-9, verifying that the correct acceptable documentation was received and, that to the best of the representative's knowledge, the new employee is eligible to work in the United States. The Agency Human Resources representative shall then return the originals of the acceptable documents to the new employee.
- 6) If an employee cannot provide the required acceptable documents within three (3) workdays, but can produce a valid receipt showing that he or she has applied for replacement documents, the employee shall be allowed to continue to work for up to ninety (90) days from the date employment began. If the employee cannot produce the required acceptable documents within ninety (90) days, the agency head or designee shall ensure the employee is terminated from State employment.
- 7) If, when completing the I-9, an employee uses any List A acceptable document that displays an expiration date, this information must be tracked for future follow-up. Upon the expiration of such a document, the Agency Human Resources Office shall notify the employee to produce a renewed or updated document.
- 8) All completed I-9s are to be kept alphabetically in a separate I-9 folder. Completed I-9s are to remain in this folder for the duration of the Retention Period. Should an employee leave State service and be subsequently reinstated or rehired, a new Retention Period begins on the date of the employee's return to State service.
- 9) During the Retention Period, if an employee transfers to another agency, the I-9 shall be removed from the I-9 folder and placed in the employee's personnel file for transfer to the gaining agency.
- 10) If an employee terminates employment, the I-9 shall be removed from the I-9 folder and placed in the employee's personnel file for storage for the balance of the Retention Period.
- 11) The Agency Human Resources Office shall periodically conduct an audit of the agency's I-9 file.

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II. Social Security Number Discrepancies

- 1) Agencies shall verify that the SSN provided by an employee is correct by contacting the Social Security Administration's Verification Service. The Verification Service may be contacted telephonically or by means of the Social Security Administration's Business Services Online program at <http://www.socialsecurity.gov/bsa>. A record of this contact shall be made and kept by the agency. If the SSN provided by the employee does not agree with the records maintained by the Social Security Administration, the Agency Payroll Office shall so notify the Agency Human Resources Office.
- 2) Upon notification of any such discrepancy, the Agency Human Resources Office shall request that the employee provide the Agency Payroll Office with the corrected SSN information within ten (10) workdays from the date of notification.
- 3) If, for whatever reason—including the possibility that the information provided by the employee is correct as it stands—the employee cannot provide the Agency Payroll Office with a correct SSN within ten (10) workdays, but can produce a valid receipt showing that he or she has initiated an inquiry with the Social Security Administration, the employee may be provided with up to ninety (90) days to resolve the matter.
- 4) If the employee is not able to provide the Agency Payroll Office with a correct SSN within ten (10) workdays, or if the employee is unable to produce a correct SSN within ninety (90) days of initiating an inquiry with the Social Security Administration, the Agency Payroll Office shall refer the matter to the Agency Human Resources Office for a determination of appropriate further action. If the agency's human resources operations are administered by the Arizona Department of Administration, the Agency Human Resources Office shall also consult with the Arizona Department of Administration, Human Resources Division in determining appropriate further action.

ON-LINE AVAILABILITY

Copies of all Technical Bulletins and many GAO Forms are available for viewing and downloading from the General Accounting Office Website located at:

<http://www.gao.state.az.us>

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SUPPLEMENTAL MATERIALS

Form I-9, Federal Employment Eligibility Verification Form.

AREAS IMPACTED

All State agencies.

CONTACTS

If you have any questions concerning this Technical Bulletin, please contact your GAO Liaison. You may also e-mail questions or comments concerning State policy and procedure to us at:

gaopolicy@azdoa.gov