




# SOCIAL SECURITY

TEH2A  
QB1059

June 11, 2007

  
or Drive  
Plano, Texas 75023

Dear Mr. 

This letter is in response to your inquiry about the requirement for a Social Security number (SSN).

The Social Security Act does not require a person to have an 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 a number, we cannot properly credit the earnings for the work performed, and the worker may lose any potential entitlement to Social Security benefits.

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 a person to get and use a number on tax documents and to furnish it 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 that person. There are penalties for failure to do so. The IRS also requires employers to report the number with employees' earnings. In addition, people filing tax returns for taxable years after December 31, 1994, generally must include the number of each dependent.

The Privacy Act regulates the use of SSNs by government agencies. They may require a number 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.

Sincerely,

*Annie White*

Annie White  
Associate Commissioner  
Office of Public Inquiries