



State of Arizona Accounting Manual

Topic 55 Payroll and Personnel
Section 71 **Employment Eligibility Verification and
Social Security Information Discrepancies**

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INTRODUCTION

Under Federal and State laws, an employee is required to provide his employer with sufficient documentation of his eligibility to work in the United States. All persons hired must present appropriate documents substantiating identity and eligibility to work and must complete an I-9. This section of SAAM sets forth statewide 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 section of SAAM also sets forth the policies and procedures to be followed to resolve such discrepancies.

POLICIES

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 law. HROs 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 payroll and withholding and to comply with the 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, HROs and PROs shall follow the procedures set forth herein.

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PROCEDURES

3. Employment Eligibility Verification.

- 3.1. An agency, whether or not an SPS agency, should consult policy and procedure document ASPSP/HRD-PAS3.06, to be found at the ADOA-HRD Website at http://www.hr.az.gov/PolicyLegislativeAffairs/PLA_Statewide_HR_Policies.asp for instructions in conducting employment eligibility verifications.

4. Social Security Number Discrepancies.

- 4.1. Upon notification of any such discrepancy, the HRO shall request that the employee provide it the corrected SSN information within ten (10) business days from the date of notification.
- 4.2. If, for whatever reason—including the possibility that the information provided by the employee is correct as it stands—the employee cannot provide the HRO with correct Social Security information within ten (10) business days, but can produce a valid receipt showing that he has initiated an inquiry with the Social Security Administration, the employee may be provided with up to ninety (90) calendar days to resolve the matter.
- 4.3. If the employee is not able to provide the HRO with correct Social Security information within ten (10) business days, or if the employee is unable to produce correct Social Security information within ninety calendar (90) days of initiating an inquiry with the Social Security Administration, the HRO shall refer the matter to HRD for a determination of appropriate further action.