



## Resource: International Students & Social Security Number (SSN)

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### Internal Revenue Service (IRS) guidance: "[Delays in Issuing SSNs to Aliens by the Social Security Administration](#)"

"There is no federal law administered by any federal agency which prohibits the hiring of a person based solely on the fact that the person does not have a Social Security Number (SSN). Similarly, there is no federal law which prohibits the making of a payment to a person based solely on the fact that the person does not have an SSN."

### Social Security Administration's guidance on SSN delay and F-1/M-1 student employment:

"An F-1 or M-1 student may work while the Social Security number application is being processed. Employers may wish to reference Social Security's fact sheet, [Employer Responsibilities When Hiring Foreign Workers](#). This fact sheet contains information on how to report wages for an employee who has not yet received an SSN and is available online at <http://www.socialsecurity.gov/employer/hiring.htm>. There is no provision in the Social Security Act (the Act) that employers must have their employees' SSNs before hiring them. Neither is there any provision in the Act that prohibits an employee from beginning work if he or she has not yet obtained an SSN."

### IRS's "[Employer's Tax Guide](#)" contains the following instruction regarding paperwork filing requirements for employees who have applied for, but not yet received, a Social Security Number:

"If you file Form W-2 on paper and your employee applied for an SSN but does not have one when you must file Form W-2, enter "Applied For" on the form. If you are filing electronically, enter all zeros (000-00-000) in the social security number field. When the employee receives the SSN, file Copy A of Form W-2c, Corrected Wage and Tax Statement, with the SSA to show the employee's SSN. Furnish copies B, C, and 2 of Form W-2c to the employee. Up to five Forms W-2c for each Form W-3c may now be filed per session over the Internet, with no limit on the number of sessions. For more information, visit the SSA's Employer W-2 Filing Instructions & Information webpage at [www.socialsecurity.gov/employer](http://www.socialsecurity.gov/employer). Advise your employee to correct the SSN on his or her original Form W-2. Page 9, [Publication 15, Circular E: Employer's Tax Guide](#)"

### [USCIS's I-9 fact sheet for F-1 students](#) contains the following guidance to students about I-9 validation: "What if I have not yet received a Social Security number (SSN)?

*An SSN is not required for Form I-9. It is required if your employer uses E-Verify, but E-Verify allows you to work while you wait for an SSN."*

### Resource for DSO: SSN '[Dear Colleague Letter](#)'

Questions? Contact Global Engagement at [globalengagement@tcsedsystem.edu](mailto:globalengagement@tcsedsystem.edu).