

## Social Security Number Policy Appendix I

General Purpose	Required Use	Statute or Regulation
Contracts and Grants	Requires those doing business with a federal agency to furnish SSN to the agency (for example, lenders in a federal guaranteed loan program and applicants for federal grants, licenses, or permits).	31 U.S.C. § 7701(c)
Employment	Authorizes an employer to examine an alien's SSN for verification of eligibility for employment.	8 U.S.C. §1324a(b); 8 C.F.R. § 274a.2
	Requires an employer to furnish for the State Directory of New Hires the SSN of an employee.	42 U.S.C. § 653a
	Requires employer to include SSN in annual report of wages of individual.	20 C.F.R. § 404.452
	Requires employer to keep records of remuneration paid to employee and requires SSN be included in record.	20 C.F.R. § 404.452
	Requires an employee to provide the employer with the employee's SSN.	26 C.F.R. § 31.6011(b)-2
	Requires the employer to include the employee's SSN on the Form W-2.	26 C.F.R. § 31.6051-1
	Requires employers to use the employee's SSN on required reports pertaining to deferred vested retirement programs.	26 C.F.R. § 301.6057-1
General	Authorizes states to collect and use SSN in administering any tax, general public assistance, driver license, or motor vehicle registration law.	42 U.S.C. § 405(c)(2)(c)(i); Section 7(b) of the 1974 Privacy Act (Public Law 93-579)F
Health Care	Requires clinical and patient systems use the SSN for billing and health care coordination purposes.	42 U.S.C. § 1320d-2, 1320d-4
	Requires hospitals that incur indirect costs for graduate medical education programs to furnish the SSN for each resident.	42 C.F.R. § 412.105
	Requires that hospitals that receive Medicare payment for direct graduate medical educational activities identify residents by SSN.	42 C.F.R. § 413.86

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Human Research	Requires the SSN to enable the investigator to readily ascertain the identity of the individual to whom the private information or specimens pertain has been replaced with a number, letter, symbol, or combination thereof, and a key to decipher the code exists, enabling linkage of the identifying information to the private information or specimens.	45 CFR § 46.102(f)
Student Loans	Requires an institution to verify the borrower's SSN. Requires the use of a common financial aid form whereby institutions of higher education collect the information on the form, including the SSN of parents of dependent children seeking federal financial assistance. Requires a student to submit social security number to receive any grant, loan or work assistance. Requires institutions of higher education to verify SSN in the national student loan database and to include the social security number in certain reports and in loan assignments.	20 U.S.C. §§ 1078, 1078-2(f), 1090(a)(7), 1091(a)(4)(B), 1092, 1092b; 34 C.F.R. §§ 668.16, 668.33, 668.36, 674.41, 674.42, 674.50, 682.604, 685.304
	Requires SSN for certain student loan applications for the health professions, such as doctors and nurses participating in the Health Education Assistance Loan Program (HEAL). Requires schools to give notice regarding any change in status of student, to identify students by SSN and to maintain current records on students, including verification of SSN and the student's citizenship.	42 C.F.R. §§ 57.206, 57.306, 60.51, 60.53, 60.56
Tax Matters	Requires that the SSN be the taxpayer identification number and requires that a person who must file a return, statement, or other document under the Internal Revenue Service Code include the SSN as the taxpayer number (withholding and annual reporting on Forms W-2 and 1099 are included in this requirement).	26 U.S.C. §§ 3402, 6051, 6103, 6109; 26 C.F.R. §§ 301.6109-1, 301.7701-11; Tax Reform Act