

Have You Received a Social Security ‘No-Match Letter’? Things to Consider

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The Social Security Administration (SSA) confirmed it resumed issuing “No-Match Letters” in March 2019. Officially called Employer Correction Requests, No-Match Letters inform an employer that the information reported on an individual employer’s W-2 form (or an employer’s quarterly tax filing) does not match the SSA’s records. The SSA has indicated the letters are issued to correct its database and to ensure employee earnings are accurately credited to their Social Security records.

An example of a [No-Match Letter](#) is on the website. The names of the affected employees are not listed on the No-Match Letter. Instead, the employer is directed to register an account with the SSA’s Business Services Online (BSO) to determine which employee’s information needs to be reconciled. The letter instructs employers to make necessary corrections within 60 days of receipt of the letter.

Once an employer creates an account, it can compare the information online to the company’s employment records to determine if the mismatch is the result of a typographical error. If the employer is able to correct the error with information in its records, it can follow the instructions online to complete the correction using Form W-2C. If the employer is not able to make a correction based upon its records, the employer should notify the employee of receipt of the No-Match Letter and request the information needed to correct the SSA’s records.

The SSA notes on its website that receipt of a No-Match Letter does not mean an employee is not authorized to work. Differences in the records can occur for a variety of reasons, including typographical errors, unreported name changes, or incomplete employer records. The official letter contains the following information/language:

“This letter does not imply that you or your employee intentionally gave the government wrong information about the employee’s name or SSN. This letter does not address your employee’s work authorization or immigration status.”

Employers are further cautioned that they should not use the simple receipt of a No-Match Letter to take adverse action against their employee, such as laying off, suspending, firing or discriminating against the individual. Taking adverse employment action based solely on receipt of a No-Match Letter may violate state and federal laws prohibiting discrimination based on national origin,

citizenship, or another protected class.

If No Match Letters are not related to employment authorization or immigration status, why should you care?

If your company is audited by Immigration and Customs Enforcement (ICE), the Audit Notice will request copies of Social Security No-Match Letters the company has received. It is possible ICE will make a negative finding against the employer if it has ignored the No-Match Letters sent by the SSA. Even though SSA has cautioned employers against taking adverse employment action based solely on receipt of a No-Match Letter, ICE may determine the employer has constructive knowledge that the employee was not authorized to work in the United States if the employer simply ignores the letter.

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