

Resumption of Social Security No-Match Letters Raises the Stakes for Employers

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After a seven-year hiatus, the Social Security Administration (SSA) has resumed the practice of sending no-match letters (officially called Employer Correction Request notices). These letters notify employers when the SSA has found a discrepancy between SSA records and the information provided on the employer's W-2 form. The letters request that employers provide corrected name and Social Security information so that the SSA can reconcile the employer's wage reports and properly credit the employee's earnings to his or her Social Security records. (See a sample letter [here](#).) While this request may sound simple enough, it is fraught with potential pitfalls.

Employers receiving no-match letters must not only make an effort to resolve the issues identified by the SSA, but they must also exercise care when doing so in order to avoid violating the antidiscrimination provisions of the Immigration and Nationality Act.

Employers may wish to consider the following when responding to no-match letters:

- checking the no-match information reported on the SSA's [Business Services Online](#) website against employment records to determine if there has been a clerical error;
- notifying the employee that a no-match letter has been received and asking the employee to confirm the name and Social Security number (SSN) in the employment records;
- instructing the employee to contact the SSA to resolve the discrepancy directly and providing the employee with a reasonable amount of time to do so;
- implementing and following the same procedures for all employees regardless of immigration status or citizenship;
- submitting corrections to the SSA via Form W-2C; and
- documenting all efforts to resolve the no-match.

Employers responding to no-match letters may want to avoid:

- requesting that the employee provide specific documents, such as his or her Social Security card, to verify the information;
- requesting the employee complete a new Form I-9 to reverify the employee's work authorization based solely on receipt of the no-match letter; or
- making assumptions about the employee's work authorization or immigration status and taking adverse action, such as terminating employment, solely based on receipt of a no-match letter.

Employers can minimize the chance of receiving no-match letters by using one of a variety of government-sponsored online services that allow employers to verify employee names and Social Security numbers against the SSA's records. The [Social Security Number Verification Service](#) is a free service offered directly by the SSA. Employers can also use [E-Verify](#) to check the names, dates of birth, and Social Security numbers of new hires against the SSA's records. While E-Verify is focused on verifying work authorization, it may be effective in preventing mismatches with SSA records.

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