



Use of Social Security Numbers Employee Services Procedural Statement Effective December 2015

Use of Social Security Number

I. Statement and Background

The University of Colorado (CU) collects and stores a Social Security number on every individual who has an employment relationship or a Person of Interest (POI) relationship with CU. POI relationships include, but are not limited to: affiliate, volunteer, trainee, pre-employment, security access, Veterans Administration, external instructor, student athlete, summer employment gap, eRA, and training access. CU uses the Social Security number for the following purposes: unique identification prior to employee/POI ID assignment, I-9 documentation, and federal and state taxation of resident and non-resident taxpayers.

II. Targeted Constituents

All employees, affiliates, and volunteers who are entered into the CU HCM system

III. Social Security Number Stored in HCM

A. A Social Security number must be entered into HCM for an employee or POI.

- i. Visual verification of a Social Security number is not required by CU.
- ii. If a department HR representative or central HR chooses to verify the Social Security number for its own business process, acceptable documentation would be the original Social Security card, a copy of the Social Security card, or a document with the Social Security number (such as a tax document).
- iii. Departments should not keep a copy of the Social Security card for this purpose.

B. The official employee name in HCM must match the name in the Social Security Administration record. Employee Services will send periodic files to the Social Security Administration on the employee population and will correct the official employee name in HCM to match the Social Security Administration record.

- i. Employees may ask their departments to enter a preferred name, which will be used in processes such as campus directories and email creation.

C. If an international employee or POI does not have a Social Security number at the time of entry into onboarding, HCM, or accepting a letter of offer in CU Careers as an employee or POI, then the number can be entered starting with 888 and birthday in the format of mmddyy. (Example – If DOB is May 20, 1962, enter the SSN as 888-05-2062.)

For international employees (not POI):

- i. The employee must complete FORM SS-5 (application for Social Security card) within the first 30 days of employment. This time frame is intended to reasonably accommodate the 10-day waiting period required before a nonresident can apply for a Social Security number.
- ii. As soon as the individual receives a valid Social Security number, it must be updated in HCM.
- iii. No tax treaty benefits can be extended until a permanent Social Security number has been obtained and required tax treaty forms completed with the assistance of the university's international tax specialists.
- iv. Employee Services will monitor all records created using an "888" number to ensure that HCM is updated as required for year-end tax-reporting purposes.

IV. Social Security Card for I-9 Purposes

- A. The original (not a copy) Social Security card is required if the employee uses the Social Security card as documentation for the I-9.
 - i. Departments are required to make a copy for I-9 purposes, but the copy should be maintained with the I-9, either uploaded in HCM or in the campus HR I-9 files and not in department files.
 - ii. A temporary Social Security number (starting with 888) cannot be used when completing the I-9 form.

- B. Employee Services, campus HR offices and HCM system are the only areas where copies of Social Security cards should be held with the I-9 documentation.

V. Resources

- A. Department of the Treasury Internal Revenue Service Publication 15 (Circular E) (2015 Nov)

<https://www.irs.gov/pub/irs-pdf/p15.pdf>

- B. Application for Social Security Card (2015 Nov)

<https://www.socialsecurity.gov/forms/ss-5.pdf>

Boulder campus FAQ:

<https://www.colorado.edu/oie/node/705/attachment/newest>

- C. Social Security website

<https://www.ssa.gov/employer/critical.htm>

VI. Review

Payroll	12/2/2015
Campus HR	12/2/2015
University Counsel	12/1/2015