

THE COMMISSIONER OF SOCIAL SECURITY
BALTIMORE, MARYLAND 21235

JUL 16 1986

Refer to:
SEP71

Mr. Rodney Rickman
16 South 11th Street
Kansas City, Kansas 66102

Dear Mr. Rickman:

This is in response to your letter of June 25.

We can understand your concern about getting a Social Security number before you can begin work. The Internal Revenue Code (26 U.S.C. 6109 (a)) and applicable regulations (26 CFR 301.6109-1 (d)) require an individual to get and use a Social Security number on tax documents and to furnish that number to any other person or institution (such as an employer or a bank) that is required to furnish to the Internal Revenue Service information about payments to the individual. There are penalties for failure to do so (see 26 U.S.C. 6676 (a) and 26 CFR 301.6676-1).

Section 205 (c) (2) (A) of the Social Security Act requires the Social Security Administration to establish and maintain records of wages and self-employment income for each individual whose work is covered under the program. Workers who do not wish to use their Social Security numbers for religious or other reasons should get in touch with the Internal Revenue Service office in their area to explain their position and receive advice on how to proceed.

~~We do not have the authority to require an employer to provide or deny employment or services to anyone who refuses to disclose his or her number. This is a matter between the individual and the employer.~~

We hope this information is helpful.

Sincerely,

Dorcas R. Hardy

Dorcas R. Hardy
Commissioner of Social Security