



DEPARTMENT OF HEALTH & HUMAN SERVICES

Social Security Administration

Refer to:
SEP61

JUL 19 1993

Baltimore MD 21235

Mr. Charles Sullivan
P.O. Box 2044
Auburndale, Florida 33823

Dear Mr. Sullivan:

This is in response to your letter concerning Social Security laws that require a U.S. citizen to have a Social Security number (SSN).

There is no Social Security law requiring a U.S. citizen to have an SSN to live or work in the United States. However, if an individual works without an SSN, the Social Security Administration (SSA) cannot properly credit his/her wages for work performed. Therefore, we record the individual's wages to a "suspense" file of unidentified wages. These wages remain in the "suspense" file until the individual provides an SSN and contacts SSA with evidence of his/her earnings. The earnings are then credited to the individual's Social Security record under the SSN we issued.

As requested, we are sending you a portion of the Tax Reform Act of 1976 that includes section 205(c)(2).

Sincerely,

Delmar D. Dowling, Director
Office of Public Inquiries

Enclosure