

# Notice

## To All Workers and Employees Regarding the Possession and Use of Social Security Numbers

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**There is no law requiring a person to have, obtain or use a Social Security Number to live or work in the United States. Social Security is a voluntary system and there is no legal requirement that an individual obtain or use a Social Security Number.**

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-, a Social Security Number is needed for that purpose. No social security benefits will be paid to you unless you obtain and use a Social Security Number.

The Internal Revenue Service (IRS) imposes no penalty on an employer if the failure to show a Social Security Number (SSN) or Taxpayer Identification Number (TIN) for an employee was due to reasonable cause and not to willful neglect. See 26 LW §6109(a)(3), §6721(a)(2)(13), §6721 (c)(1)(B), and §6724(a). The IRS requires an employer request (IRC §6109(a)(3)) the employee to provide the employer with either an SSN or TIN. However, the employee may refuse to provide an SSN or TIN. An employer is prohibited by Title VII of the Civil Rights Act from dismissing any employee for refusing to provide an SSN or TIN because of their religious belief or creed.

### **Section 7 of Public Law 93-579 provides that:**

(a)(1) It shall be unlawful for any Federal, State or local government agency to deny to any individual any right, benefit, or privilege provided by law because of such individual's refusal to disclose his social security account number.

If you do not wish your employer to use your Social Security Number, you should tell them in writing, that you elect to withdraw the use of your Social Security Number and request your employer to enter the phrase "**Employee Refused to Provide**" in the space provided for a Social Security Number if and when your employer reports your wages and taxes.

### **18 USC Sec. 242 and 42 USC Sec. 1983 provides that:**

"Whoever, under color of any law, statute, ordinance, regulation, or custom willfully subjects any person in any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, shall be fined under this title or imprisoned not more than ten years, or both;" 42 USC Sec. 1983 further provides that a violator "shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress."

### **42 USC Sec. 408 provides that:**

"Whoever ... (8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States, shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both."

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This notice must be posted in a conspicuous place where it can be read by all employees and workers.