

Social Security Disclosure Summary

Purpose	Required Use of SSN's	Notice Requirements	Statute	Mandatory
EMPLOYEES				
Employment/ Hiring	College required to collect and examine employee's SSN for verification, work eligibility and reporting for social security and taxes. - Employment - Application - I-9 - SSN tax/FICA - W-9s - W-2 statement/reissue - W-4	Notice provided on forms	8 USC 1324a(b); (I-9) 20 CFR 404.452 (W-4) 26 CFR 31.6011(b)-2 requires employee to provide SSN to employer 119.071(5) FS	Yes subject to the conditions of use in the Privacy Act of 1974 5 USC 552a(unlawful to deny benefits upon refusal to disclose SSNs unless authorized by federal statute, or law enacted prior to 1975)
Employment (Contractor/ Vendor)	Federal W-9, Form 1099		Internal Revenue Code, Section 6109; Title 26 US Code	Required (if no FEIN provided)
Employment	Unemployment	NA	State of Florida; disclosure per 119.071(5)(a)6.b. FS	Yes for administrative use
Employment	Retirement	NA	Florida Department of Revenue- disclosure per 119.071(5)(a)6.b.	Yes for administrative use
Employment	Worker's Compensation Claims	NA	440.185 FS Department of Labor, FCSRMC	Yes for administrative use
Employment	403(b) Contribution Reports	NA	US Tax Code 501(c)3	Yes for administrative use
Employment	Group health, life, and dental coverage enrollment (Employee and dependents of employees)	Notice of administrative use	119.071(5)(a)6.f. permits disclosure of SSNs held by agency for purpose of administering health plan for employees and dependents.	Authorized
Contracts and Grants	With respect to certain federal contracts/grants requires reports including employee SSN's for equal employment opportunity reports and reports to IRS	NA	41 CFR 60-4.3	Yes, when reporting is required
STUDENTS				
Student Financial Aid	Requires institution to verify student's SSN, collection of information, including parents of dependents seeking aid. Requires student to submit SSN to obtain grant, loan or work assistance. Requires institutions to verify SSN in national database and reporting Required to complete FAFSA. Required for Bright Futures and other scholarships for eligibility purposes.	Notice through FAFSA and applications	20 USC 1078; 20USC sections 1090, 1091, 1092. Section 483 of the Higher Education Act of 1965 34 CFR 668.16 34 CFR 668.33 34CFR 668.36	Yes, to be eligible for assistance

Social Security Disclosure Summary

Student Admissions/ Application	Requires SSNs for tracking students and authorizes collection under IRS Code	Application	1008.386 FS (College may not require SSN as a condition of admission or graduation) SBE Rule 6A-1.0955(3)(e) IRC Section 25A(Hope/Lifetime Learning Credit) 119.071 (5)(a) FS Collection and disclosure	Student may refuse, but may be subject to a \$50 penalty under IRC Sect.25A. (Hope/Lifetime Learning Credit) Pursuant to 1008.386 college may not require SSN as a condition of admission or of graduation
Student Income Taxes	Issuance of Forms 1098T	NA	26 USC 3402, 6051 26 CFR 1.6050	SSN or TIN required for filing
Hope/Lifetime Tax Credit	Reporting of SSNs to IRS	NA	Federal Register, June 19, 2000\IRC Sect 25A	Student may refuse but subject to fine.
College Reach Out Program (CROP) Agency for Workforce Programs Federal Work Study	Administrative use and state (FDOE) or federal reporting (DOE); SSNs may also be used for verifying eligibility for programs and establishing residency requirements.	NA	119.071(5)(a) FS FWS 34 CFR 668.36	Yes, for eligibility and administrative use