

## Social Security Disclosure Summary

Purpose	Required Use of SSN's	Notice Requirements	Statute	Mandatory
<b>EMPLOYEES</b>				
Employment / Hiring	<p>College required to collect and examine employee's SSN for verification, work eligibility, and reporting for social security and taxes.</p> <ul style="list-style-type: none"> <li>• Employment Application</li> <li>• I-9</li> <li>• SSN tax/FICA</li> <li>• W-9's</li> <li>• W-2 statement / re-issue</li> <li>• W-4</li> </ul>	Notice provided on forms	<p>8 USC 1324a(b); (I-9)</p> <p>20 CFR 404.452 (W-4)</p> <p>26 CFR 31.6011(b)-2 requires employee provide SSN to employer</p> <p>119.071(5) FS</p>	<p>Yes</p> <p>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)</p>
Employment (Contractor)	Federal W-9, Form 1099		Internal Revenue Code, Section 6109; Title 26 US Code	Required (if no FEIN provided)
Employment	Unemployment	N/A	State of Florida; disclosure per 119.071(5)(a)6.b., FS	Yes for administrative use
Employment	Retirement	N/A	Florida Department of Revenue - disclosure per 119.071(5)(a)6.b.	Yes for administrative use
Employment	Workers Compensation Claims	N/A	440.185, F.S. Department of Labor, FCCRMC	Yes for administrative use
Employment	403(b) Contribution Reports	N/A	US Tax Code 501(c)(3)	Yes for administrative use
Employment	Group health, life and dental coverage enrollment (Employee and dependents of employee)	Notice of Administrative use provided on forms	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	N/A	41 CFR 60-4.3	Yes, when reporting is required
<b>STUDENTS</b>				
Student Financial Aid	<p>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.</p> <p>Requires institutions to verify SSN in national database and reporting.</p> <p>Required to complete FAFSA.</p> <p>Required for Bright Futures and other scholarships for eligibility purposes.</p>	Notice through FAFSA and applications	<p>20 USC 1078; 20 USC sections 1090, 1091, 1092.</p> <p>Section 483 of the Higher Education Act of 1965</p> <p>34 CFR 668.16</p> <p>34 CFR 668.33</p> <p>34 CFR 668.36</p>	Yes, to be eligible for assistance.

Student Admissions / Application	Requires SSNs for tracking students and authorizes collection under IRS Code	Application	1008.386 , F.S. (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 tax reporting)  119.071(5)(a) FS Collection and disclosure	Student may refuse, but may be subject to \$50 penalty under IRC Sect.25A. (Hope / Lifetime Learning tax credit)  Pursuant to 1008.386 F.S. College may not require SSN as a condition of admission or of graduation
Student Income Taxes	Issuance of Forms 1098T	N/A	26 USC 3402, 6051  26 CFR 1.6050	SSN or TIN required for filing
Hope / Lifetime Tax Credit	Reporting of SSNs to IRS	N/A	Federal Register, June 16, 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.	N/A	119.071(5)(a) FS  FWS 34CFR 668.36	Yes, for eligibility and administrative use