

Social Security Disclosure Summary

| Purpose | Required Use of SSN's | Notice Requirements | Statute | Mandatory |
|-------------------------|---|--|---|--|
| EMPLOYEES | | | | |
| 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"> • Employment Application • I-9 • SSN tax/FICA • W-9's • W-2 statement / re-issue • W-4 | 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 |
| STUDENTS | | | | |
| 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. |

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| 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 |