

## Social Security Administration

## Internal Revenue Service

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Internal Revenue Service

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# Reporter

Fall 2007

A Newsletter  
for Employers

## Federal Minimum Wage Increases

**O**n May 25, President Bush signed the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act of 2007, which amended the Fair Labor Standards Act (FLSA) to increase the federal minimum wage.

Effective July 24, 2007, the federal minimum wage for covered, non-exempt employees increased to \$5.85 per hour. The minimum wage increases to \$6.55 per hour effective July 24, 2008; and \$7.25 per hour effective July 24, 2009.

A separate provision of the bill brings about phased increases to the minimum wage in American Samoa and the Commonwealth of the Northern Mariana Islands, with the

goal of bringing the minimum wage in those locations up to the general federal minimum wage over a number of years.

Many states also have minimum wage laws. Covered employers must comply with both.

### Other Provisions

The *tip credit provisions* of the FLSA remain the same. An employer is still only required to pay \$2.13 an hour in direct wages if that amount plus the tips received equals at least the Federal minimum wage, provided the employer has informed the employee of the tip credit being taken, the employee retains all tips except to the extent they participate

*continued on page 2*

## Closing the Tax Gap—A Priority for All

**T**he mission of the IRS has always been challenging. But the greatest challenge of the 21st century is the need to close the federal tax gap.

The tax gap is the difference between the amount of tax that taxpayers should pay for a given year and the amount that is paid voluntarily and timely.

How big is the tax gap? The latest analysis of the IRS's National Research Program (NRP) Individual Reporting Compliance Study places the gap at an estimated \$345 billion for tax year 2001, a non-compliance rate of 16.3%. Eight percent is attributed to non-filing, 10 percent to underpayment with timely filed returns, and 82 percent to underreporting.

Looking closely at the underreporting figure the IRS found that:

- \$197 billion, or about 57 percent of the total tax gap, comes from individual income tax underreporting.

- Well over half of that amount – \$109 billion – is from understated net business income, including unreported business receipts and overstated business expenses.

- Underreported non-business income, including tips and capital gains, accounts for around 28 percent, or \$56 billion.

- The remaining \$32 billion is from overstated subtractions from income and credits.

Aside from the fact that these funds could greatly reduce the federal deficit, the tax gap places an unfair burden on people who comply with the law and pay their fair share. Businesses that don't pay all of their taxes may also enjoy an unfair advantage over their competitors.

The IRS is committed to finding ways to reduce the tax gap. The IRS realizes that there is no single solution to the problem. An effective approach to reducing the tax gap must include education and assistance as well as compliance activity;

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## Employer Responsibilities When Hiring Foreign Workers

The Social Security Administration (SSA) has taken extra steps to ensure the integrity of Social Security numbers. The changes to the way Social Security assigns numbers and issues cards may cause a delay of several weeks or months in receiving a number.

This Q & A addresses employer responsibilities when hiring foreign workers (e.g., students or cultural exchange visitors) who are legally allowed to work in the United States and who have applied for and are waiting to receive a Social Security number and card. Note that the employee may work while the Social Security number application is being processed.

### 1. What causes delays when foreign workers apply for Social Security numbers?

When foreign workers apply for Social Security numbers, SSA verifies their documents directly with the Department of Homeland Security (DHS) via E-Verify (see box below). Most applications are verified immediately, but there can be delays. Social Security understands that this process may affect companies who hire foreign workers, but direct verification from DHS is vital to ensuring the integrity of the Social Security number.

### 2. What are an employer's responsibilities when hiring foreign workers who don't have Social Security numbers?

Advise workers that they are required to apply for a Social Security number and card. If a worker applied for but has not yet received a Social Security number, you should get the following information as complete as possible: The worker's full name, address, date of birth, place of birth, father's full name, mother's full maiden name, gender and the date he or she applied for a Social Security number.

### 3. What if the worker doesn't have a Social Security number when wage reports (Forms W-2) are due to Social Security?

- **Electronic Filers:** If the worker applied for a card but didn't receive the number in time for filing, enter all zeros in the field for the Social Security number.
- **Paper Filers:** If the worker applied for a card but didn't receive the number in time for filing, enter "Applied For" in Box a.

Remember to instruct the worker to tell you the number and the exact name printed on the card, when it is received.

### 4. My foreign worker received his or her Social Security number after I filed my wage report. What do I do?

When you receive the worker's Social Security number, file Form W-2c (*Corrected Wage and Tax Statement*), to show the worker's number. Go to <http://www.socialsecurity.gov/employer/pub.htm> for instructions on filing W-2c's.

#### Related Links:

- Businesses with Employees <http://www.irs.gov/businesses/small/article/0%2C%2Cid=98862%2C00.html>
- Household Employees <http://www.irs.gov/businesses/small/article/0%2C%2Cid=97877%2C00.html>
- Publication 505, Tax Withholding and Estimating Tax <http://www.irs.gov/publications/p505/index.html>
- Hiring Employees <http://www.irs.gov/businesses/small/article/0%2C%2Cid=98164%2C00.html>

### E-Verify from Department of Homeland Security Helps Employers Meet Their Form I-9 Compliance Responsibilities

E-Verify is a free government service to verify, via the Internet, the employment eligibility status of newly-hired employees. E-Verify (formerly known as the Basic Pilot/Employment Eligibility Verification Program) is administered by the U.S. Department of Homeland Security (DHS) in partnership with the Social Security Administration (SSA). The goals of E-Verify are to reduce unauthorized employment, minimize verification-related discrimination, be quick and non-burdensome to employers, and protect the privacy and civil liberties of employees. For more information visit <https://www.vis-dhs.com/employerregistration>.

SSA

## Federal Minimum Wage Increases

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**in a valid tip pooling arrangement, and the employee customarily and regularly receives more than \$30 a month in tips.**

**The youth minimum wage also remains the same. Employees under 20 years of age may be paid \$4.25 per hour during their first 90 consecutive calendar days of employment with an employer.**

**Every employer of employees subject to the FLSA's minimum wage provisions must post, and keep posted, a notice explaining the Act in a conspicuous place in all of their establishments so as to permit employees to readily read it.**

**Required posters and other compliance assistance materials concerning the minimum wage increase are available from the Department of Labor's Wage and Hour Division Web site at <http://www.wagehour.dol.gov>. Information is also available by calling the U.S. Department of Labor's toll-free help line at 1-866-4US-WAGE (487-9243). [DOL](#)**

## The Tax Gap continued from page 1

**Taxpayer Outreach:** The IRS has created a Tax Gap page on IRS.gov (<http://www.irs.gov/newsroom/article/0%2C%2Cid=158619%2C00.html>, or search "tax gap" from the home page). Included are links to news releases and other information about the tax gap, including a series of fact sheets providing guidance in issues that have been identified as areas of high noncompliance through analysis of NRP data.

**Examination:** the IRS has used NRP data to revamp its audit selection formulas and has consistently increased audit coverage rates.

**Information Matching:** The IRS has greatly improved its processes for matching information from 1099s and K-1s with the returns where the income should be reported.

**Collection:** Collecting unpaid taxes and unfiled returns will continue to be an important tool.

**Legislative Recommendations:** The IRS and Department of the Treasury have endorsed numerous legislative proposals to help address the gap including increased information reporting and stronger penalties.

**Partnerships:** Finally, the IRS is asking tax professional organizations, industry groups, states, and other government agencies to partner in outreach efforts and other activities.

Closing the tax gap will not be accomplished quickly or easily, but with a concerted effort from all Americans the integrity and fairness of the tax system can be strengthened and enhanced. [IRS](#)

## EO Update

### Coming in October, Workshops for Small & Mid-Sized Exempt Organizations

IRS will once again offer its very popular one-day workshops for small and mid-sized tax-exempt organizations beginning in October 2007.

The workshops, presented by experienced Exempt Organizations Specialists, are designed to help 501(c)(3) organization administrators, staff, volunteers, or practitioners involved with tax-exempt organizations understand the rules they must follow to keep their tax-exempt status, and comply with their tax obligations. Workshop topics include:

- Maintaining your tax-exempt status
- Understanding unrelated business income employment issues
- Recordkeeping and required disclosures, including an overview of the Form 990, *Return of Organization Exempt from Income Tax*.

Locations and dates for the Workshops are published on the "Calendar of Events" page on the IRS Web site at <http://www.irs.gov/charities/article/0%2C%2Cid=96083%2C00.html>. Pre-registration is required at a cost of \$45. **IRS**

### Small Exempt Organizations and E-Filers, You've Got Mail!

The IRS will be sending letters, beginning in late summer 2007, to all small tax-exempt organizations (whose gross receipts are normally \$25,000 or less) reminding them of their new requirement to electronically file Form 990-N, *Electronic Notice (e-Postcard) for Tax-Exempt Organizations not Required To File Form 990 or 990-EZ* beginning in January 2008 (<http://www.irs.gov/charities/article/0%2C%2Cid=169250%2C00.html>).

In addition to the letters being sent to all identified small exempt organizations, letters will also be mailed to parent organizations of controlled groups, to assist them in understanding the requirements of their small subordinate organizations.

IRS is also sending letters to large tax-exempt organizations who are required to electronically file because their total assets are \$10 million or more and they file 250 returns in a calendar year, to remind of the requirement to e-file.

To stay up to date on the latest EO news, subscribe to the *EO Update*, a regular e-mail newsletter that highlights new information posted on the charities pages of the IRS Internet site at <http://www.irs.gov/charities/content/0%2C%2Cid=154838%2C00.html>. **IRS**

## DOL Introduces New Tool for Calculating Overtime Pay

The U.S. Department of Labor (DOL) has released its latest **elaws Advisor — the FLSA (Fair Labor Standards Act) Overtime Calculator** — to help employers and workers understand and calculate overtime pay.

This new Advisor computes the amount of overtime pay due in a sample pay period based on information from the user. The Overtime Calculator gathers input from users about certain factors used in determining overtime, including the primary method of paying workers, any additional compensation such as bonuses, commissions, and shift differentials, and information pertaining to hours worked.

The Calculator then totals up straight-time and overtime hours worked during a sample pay period and — based on the user's inputs — calculates the overtime pay required. A key feature demonstrates how the calculations were made. (The Calculator does not attempt to calculate overtime in all situations and actual pay period earnings may differ from the results provided by the Overtime Calculator.)

The Overtime Calculator Advisor is the latest addition to the FLSA Suite. DOL's elaws (Employment Laws Assistance for Workers and Small Businesses) Advisors (<http://www.dol.gov/elaws>) are designed to help employees and employers understand their rights and responsibilities using a question-and-answer process that simulates a conversation with a DOL employment law expert by explaining the requirements clearly and in plain English.

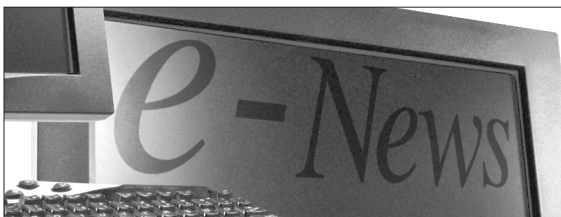
The Advisors are easy to use, always accessible and free. In addition to the Overtime Calculator, the FLSA Suite of Advisors includes:

- The *Coverage and Employment Status Advisor* (<http://www.dol.gov/elaws/esa/flsa/scope/screen9.asp>) helps identify which workers are employees covered by the FLSA;
- The *Hours Worked Advisor* (<http://www.dol.gov/elaws/esa/flsa/hoursworked/default.asp>) provides information to determine which hours spent in work-related activities are

considered FLSA "hours worked," and therefore, must be paid;

- The *Overtime Security Advisor* (<http://www.dol.gov/elaws/overtime.htm>) helps determine which employees are exempt from the FLSA minimum wage and overtime pay requirements under the Part 541 overtime regulations;
- The *Child Labor Rules Advisor* (<http://www.dol.gov/elaws/esa/flsa/cl/default.htm>) answers questions about the FLSA's youth employment provisions, including at what age young people can work and the jobs they can perform; and
- The *Section 14(c) Advisor* (<http://www.dol.gov/elaws/esa/flsa/14c>) helps users understand the special minimum wage requirements for workers with disabilities.

The Department also offers other elaws Advisors covering a wide range of federal employment laws such as the Family and Medical Leave Act and the Uniformed Services Employment and Reemployment Rights Act. To view the Advisors, visit <http://www.dol.gov/elaws>. **DOL**



FREE Timely Tax News—

Every  
Week!

### Subscribe to e-News for Small Businesses

The IRS's new service, *e-News for Small Businesses*, is distributed every Wednesday. *e-News* brings timely, useful tax information right to your computer. To start your FREE subscription to *e-News*, just go to [IRS.gov](http://www.irs.gov/businesses/small/content/0%2C%2Cid=154826%2C00.html) at <http://www.irs.gov/businesses/small/content/0%2C%2Cid=154826%2C00.html>, type in your e-mail address and "submit."

## Recommend Electronic IRS for Your Employees' Tax Needs

With the official start of the 2007 tax filing season just around the corner, it's not too early to share with your employees all the resources Electronic IRS has to offer that can assist them with their tax filing needs. Created as part of the overall goal to make the Internal Revenue Service more accessible to taxpayers, Electronic IRS is where employees can find information on filing their tax returns electronically and some may be able to file free through Free File.

IRS-*e-file* is an easy and accurate way to submit tax returns to the IRS, without the hassles of filling out forms. With *e-file*, taxpayers are given the flexibility to electronically file their returns through either a tax professional or on their own, using tax preparation software and an Internet connection on their personal computer. *e-file* comes with many benefits, including:

- **A faster refund:** Taxpayers who file electronically receive refunds in half the time than when filing by paper. Taxpayers can expect to receive refunds in as little as 10 days with Direct Deposit.
- **Convenience:** Taxpayers can e-file at their convenience. *e-file* is available 24 hours a day, 7 days a week.
- **e-file now/Pay later!:** Taxpayers who file electronically can simultaneously e-file and e-pay for a future date in a single step by authorizing an electronic funds withdrawal or paying by credit card. To avoid penalties, be sure to pay on or before April 15, 2008.

- **One-stop filing:** Most taxpayers can e-file both their federal and state tax returns at the same time.

Most importantly, e-file is safe. In its 20 year existence, more than half a billion individual tax returns have been received by the IRS.

### Free File

As an added bonus, employees may qualify to e-file their federal tax returns for FREE. If they make \$54,000 or less in 2007, they can electronically file their federal tax return using Free File (<http://www.irs.gov/efile/article/0%2C%2Cid=118986%2C00.html>), an online tax preparation program offered by the IRS and 20 industry-leading tax preparation companies.

Free File offers the same benefits as *e-file*, and 70% of taxpayers qualify to use it. Like *e-file*, Free File is available 24 hours a day, 7 days a week, but, can only be accessed by going to <http://www.irs.gov> and clicking on Free File.

The IRS has set its priorities to make itself more accessible by increasing the number of electronic options available to its customers. Electronic IRS offers a host of different options, making it an incredibly valuable resource for tax information.

IRS


## DOJ's Business Connection Initiative Helps Businesses Understand ADA

There are more than 50 million Americans with disabilities. This year marks the fifth anniversary of the Department of Justice's ADA (Americans With Disabilities Act) Business Connection initiative. This initiative provides publications and online tools specifically designed to help businesses understand the ADA and brings together local business and disability leaders to discuss the growing market of customers with disabilities.

The ADA Business Connection Web site (<http://www.ada.gov/business.htm>) offers:

- An interactive online course explaining the ADA and how it applies to businesses in ten easy lessons;
- A short video providing practical information and dispelling common misunderstandings that small businesses have about the ADA;
- A series of "Business Briefs" addressing discrete ADA issues of interest to businesses;
- Publications covering a wider range of ADA topics;
- A checklist and a small business guide for identifying and removing accessibility barriers at business sites;
- Information about tax incentives to help businesses cover the costs of complying with the ADA; and
- A series called "Expanding Your Market" explaining the benefits of attracting customers with disabilities.


For specific questions, contact the ADA Information Line at:

- 800-514-0301 (voice)
- 800-514-0383 (TTY) 

## IRS News

**IRS Links for Small Businesses Added to SSA/IRS Reporter Web Site** IRS.gov links to IRS resources on Employment Tax & Worker Classification, Forms and Publications, and other Small Business Resources have been added to <http://www.irs.gov/businesses/small/article/0%2C%2Cid=109886%2C00.html>. Look under "Additional Resources" at the bottom of the page.

**Dial-up EFTPS Support Ends This Year** All Electronic Federal Tax Payment System (EFTPS) users currently using the old EFTPS dial-up software must convert to an enhanced version of the free software by October 31, 2007.

The original EFTPS dial-up software issued prior to 2006 will no longer be supported after that date. The enhanced Batch Provider Software and a Quick Start Guide are available for download at Welcome to EFTPS Online <https://www.eftps.gov/eftps>. Select "Help & Information" and then "Download" to choose the product to download. 

SSA/IRS

## Reporter

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### CHANGE OF ADDRESS? OUT OF BUSINESS?

Notify the IRS. Submit Change of Address Form 8822 available at <http://www.irs.gov/pub/irs-pdf/f8822.pdf> to the IRS center to which you sent your business returns. Please include your Employer Identification Number (EIN).

Cincinnati IRS Center  
Cincinnati, OH 45999  
Ogden IRS Center  
MS:6273  
Ogden, UT 84207  
Attn: BMF Entity Control Unit  
Outside US:  
Philadelphia IRS Center  
Philadelphia, PA 19255

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### IRS and SSA "Help" Phone Numbers and Web Addresses Now on IRS.gov

IRS and SSA "Help" telephone numbers and Web addresses are now posted on IRS.gov at <http://www.irs.gov/businesses/small/article/0%2C%2Cid=109886,00.html>.

# An APA “Best Practice” to Control Your Payroll



An APA “best practice” to ensure that your payroll will go as expected is to create a Control Matrix – a chart that reviews each type of earning or deduction against a number of variables.

In the first column of the matrix (see sample below), list the earnings and deductions that you use in your payroll. Across the top of the matrix, each column (other than the first one) should be headed with one of the questions below.

### Frequency

1. Is the earning or deduction a one-time event (e.g. bonus pay), or will it be recurring until it is turned off (e.g. salary)?
2. If recurring, in which pay periods should it be paid or deducted? For example, a monthly union dues payment may be divided in two, but it will need to be deactivated if there is a third pay day in a month (biweekly frequency).

### Tax

3. Which taxable gross accumulators should be affected by the earning or deduction? That is, does each earning add to the accumulator and do any deductions subtract from the accumulator (pre-tax deductions)? You may want a separate column for each of the following:

- federal income tax
- social security
- Medicare
- federal unemployment tax
- state income tax
- local income tax
- state unemployment tax

4. If an earning adds to a taxable gross accumulator, is it subject to withholding for that tax?

5. If it is subject to withholding, will you use regular or supplemental wage withholding? (See IRS Publication 15 for more information on this topic.)

### Accounting

6. Does the earning or deduction add to or subtract from the amount of the paycheck? It wouldn't if it is imputed income – an amount placed on the pay stub to account for a non-cash benefit so that taxes can be calculated and withheld. If your payroll system can't add something for tax calculations without also adding it to the amount of the paycheck, then you can add it to the paycheck and then take it away as a deduction.

7. Does the earning or deduction impact your general ledger or your accounting system? Again, it might not if it is an imputed income item. For example, if an employee won a gift certificate, that would be an imputed income item, but the expense might have been recorded in the general ledger when your organization purchased the gift certificate.

8. If the earning or deduction does impact the general ledger, which account number is affected?

9. Is the earning or deduction subject to month end accrual? For example, if your employees are paid on a biweekly frequency, but you have a monthly accounting period, you may need to estimate and record an expense for the payroll that will be paid for the days between the end of the last pay period and the end of the monthly accounting period. Accruals generally self-reverse in the following accounting period. Not all earnings and deductions are considered to be regularly-occurring enough to be subject to month-end accrual.

10. Is it subject to benefit accrual? Some organizations distribute and record the expense for employer-paid taxes, workers' compensation insurance, and health/welfare programs by determining the percentage that each of those benefits bears to total earnings (or perhaps just certain earning types) and then recording the expense of benefits as a percentage of the earnings each time payroll is issued.

Editor's Note: The American Payroll Association's strong partnership with the IRS and SSA allows it to prepare its publications and classes, such as Preparing for Year-End and 2007, with the most accurate and up-to-date information to educate employers. More information about the APA is available at <http://www.americanpayroll.org>. **APA**

## APA Seminar Addresses Compliance Issues of Year-End Payroll Processing

The American Payroll Association's *Preparing for Year-End and 2008* brings you updates on the latest changes in legislation and regulations that affect the close of 2007 and the beginning of 2008.

Topics include a calendar of year-end tasks, fringe benefit taxation and reporting, year-end forms, implementing new payroll laws and regulations, and annually announced values (pension plan limits, mileage rates, etc.). Most of the one-day classes also include a presentation by IRS and SSA.

Classes will be taught at locations around the country and will also be offered as a series of Web casts over the Internet. For more information, visit the APA Web site at <http://www.americanpayroll.org/yearend.html>.

Sample Payroll Control Matrix									
	Recurring?	Pay Periods	Taxable?	Withholding Federal/ State	Withholding Social Security/ Medicare	Adds to Paycheck Gross	General Ledger	Month-End Accrual	Benefit Accrual
<b>Earnings</b>									
Hourly	No		Yes	Yes	Yes	Yes	Wage Expense	Yes	Yes
Salary	Yes	All	Yes	Yes	Yes	Yes	Wage Expense	Yes	Yes
Overtime	No		Yes	Yes	Yes	Yes	Wage Expense	Yes	Yes
Vacation	No		Yes	Yes	Yes	Yes	Wage Expense	Yes	Yes
Bonus	No		Yes	Yes—Supplemental	Yes	Yes	Wage Expense	No	No
Company Car	Yes	All	Yes	No*	Yes	No	N/A	Yes	Yes
<b>Deductions</b>									
Health Insurance	Yes	1st two of month	Pre-tax				Accounts Payable	No	
Union Dues	Yes	1st two of month	N/A				Accounts Payable	No	

\* An employer may elect to not withhold income tax on an employee's personal use of a company car. See IRS Publication 15-B.

## Social Security News and Announcements

### Attention Software Developers – SSNVS Changes

In August 2007, Social Security implemented changes to the Social Security Number Verification Service (SSNVS). Software developers should visit <http://www.socialsecurity.gov/employer> for more detailed information.

### Tax Year 2007 Changes to the EFW2 & EFW2C

#### Record Changes for the EFW2 (formerly MMREF-1)

- A new **optional** Code RV State Total Record has been added.
- A new field, Software Vendor Code, has been added to the Code RA Record (positions 20-23).
- The Civil Status field has been removed in the Code RO Record (position 265) and has been replaced with a blank field.

#### Record Changes for EFW2C (formerly MMREF-2)

- A new optional Code RCV State Total Record has been added.
- A new field, Software Vendor Code, has been added to the Code RCA Record (positions 21-24).

### MMREF is Now the EFW2

Social Security has changed the name of publications *Magnetic Media Reporting and Electronic Filing of W-2 Information (MMREF-1)*, and *Magnetic Media Reporting and Electronic Filing of W-2c Information (Correction of W2 Information) (MMREF-2)* to *Specifications for Filing Forms W-2 Electronically (EFW2)*, and *Specifications for Filing Forms W-2c Electronically (EFW2C) – Correction of W-2 Information*, respectively. EFW2 and EFW2C can be downloaded at <http://www.socialsecurity.gov/employer/pub.htm>.

### Social Security PIN Reminders

**NEW** In October 2007, the term PIN in the BSO suite of services will be changed to "User ID." During the transition period, there will be reference to both PIN and User ID (PIN/User ID). If you already have a PIN, you will not need to register for a User ID, they are equivalent.

**REMINDER** You can register for a PIN/User ID, Password and user roles at any time during the year.

- If you are registering for a PIN/User ID for an "S" corporation and you receive a Form W-2, you will need to register as an employee. If you don't receive a Form W-2, you will need to register as self-employed.

■ It is important to make sure that employees no longer authorized to use BSO do not have an active PIN/User ID. There are two ways to deactivate a PIN/User ID:

1. Online: go to <http://www.socialsecurity.gov/bsowelcome.htm> and login to remove access to BSO. Note: You can remove only those Service(s) to which you have access. If you remove access to any service(s) in error, you will need to re-request access on the Request Access to BSO Services page.

2. Phone: call our toll-free number at 1-800-772-6270 between 7:00 a.m. and 7:00 p.m., Eastern Standard Time, Monday through Friday.

■ You should deactivate a PIN/User ID by phone if an employee leaves the company. Remember, the PIN/User ID belongs to the company, not the employee.

■ You should deactivate a PIN/User ID by phone if an employee no longer requires a service(s) in BSO.

■ You may deactivate some or all access to BSO.

### Update Your Payroll Records

If an employee's name has changed, you should continue to use the old name until the employee contacts Social Security to obtain an updated Social Security card. Use the Social Security Number Verification Service (SSNVS) to verify that the name has been changed on Social Security's records.

Using the employee's new name before it is updated on Social Security's records may prevent the posting of earnings. You can use SSNVS to verify all employees' names and Social Security numbers. For more information, visit <http://www.socialsecurity.gov/employer/ssnv.htm>.

### Did You Give SSA Your Correct Address?

Every year employers accidentally put SSA's mailing address in the ERA or RE records of the EFW2 (formerly MMREF). Please remember to use your address. This will help us if we need to contact you.

### Subscribe to W2 News Today – Social Security's Electronic Newsletter for Employers

If you submit W-2s to Social Security, this newsletter is for you. With your subscription, you determine when to receive email updates, you can select other electronic Social Security newsletters, and you can also password protect your subscriber profile. Sign up today at: <http://www.ssa.gov/employer/w2news> 