

Social Security Numbers & International Student Workers

This is a temporary solution for international student visa holders* only!

It can take the Social Security Administration over three weeks to issue social security numbers to international student visa holders due to regulations put in place after 9/11/2001. To avoid creating a hardship for our international students who are authorized to work, ISRS Student Payroll Module will allow you to pay a student using 000-XX-XXXX social security numbers. Please start all fake SSN's with 000 as this will identify the SSN as invalid.

If your college or university chooses to permit international students to work before they have a valid SSN, these are the steps you must follow:

- 1) The procedure and exception to the requirement for a valid SSN before working is **limited to international student visa holders with work authorizations only***.
- 2) All other payroll procedures for international student workers still apply.
- 3) **Students cannot claim tax treaty benefits before a valid SSN has been received.**
 - a) Form 8233, request for treaty benefits, requires a valid SSN.
 - b) The student may apply for treaty benefits once they have received their social security card, or
 - c) The student can apply for treaty benefits when they file their tax return.
- 4) **The student must provide documentation that they have applied for an SSN.**
 - a) If the student does not provide documentation that they have applied for an SSN, they can not work until they receive their social security card.
 - b) The student must get a receipt from the Social Security Administration that verifies that they have applied for a social security number.
 - i) This receipt is only available upon request and only when the student applies in person.
 - ii) A copy of the student's SSN application **is not** an acceptable substitute for the SSA receipt.
- 5) Send a copy of the receipt to Tax Services along with the student's NRA documentation and Tax Residency Information Form
- 6) Student Payroll must monitor to be sure that a valid SSN is received by the student within a reasonable time – generally not more than 6 to 8 weeks.

*** Generally, an international student's work authorization consists of the following documents: An unexpired foreign passport, I-20 SEVIS form showing that they are attending your institution, and the student's I-94 arrival/departure record showing F-1 status. If the student is unable to provide these documents, contact Tax Services prior to allowing the student to work.**

NOTE: Before issuing a social security number the Social Security Administration will verify the student's immigration status with U.S. immigration. In order to give Immigration time to process the student's records, the student should wait at least 10 days after entering the U.S. before applying for their social security number. In addition, due to a recent policy change, the Social Security Administration may require the international student to provide proof of employment before a social security number will be issued. The campus may want to prepare an "intent to employ" letter for the student before they apply for their social security number.

* This procedure applies only to those international student visa holders that your institution currently reports to SEVIS (i.e. international students sponsored by your institution)
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