

## **NOTIFICATION OF SOCIAL SECURITY NUMBER COLLECTION AND USAGE**

Florida Statute 119.071(5), and Sections 483 and 484 of the Higher Education Act of 1965 authorizes the collection, usage, and release of your social security number by Eastern Florida State College (EFSC).

EFSC collects, uses, and releases your social security number only if specifically authorized by law to do so or it is imperative for the performance of its duties and responsibilities as prescribed by law. To protect your identity, the College will secure your social security number from unauthorized access, strictly prohibits the release of your social security number to unauthorized parties contrary to state and federal law, and assigns you a unique student/employee identification number. This unique identification number will then be used for all associated employment and educational purposes at EFSC.

### **Admissions**

Section 6050S of the Internal Revenue Code requires that all eligible educational institutions report the name, address, and TIN of any individual who is enrolled by the institution for coursework leading toward a post-secondary degree, certificate or other recognized post-secondary educational credential. This IRS requirement makes it necessary for community colleges to collect the social security number of every student. A student may refuse to disclose his or her social security number to EFSC, but the IRS is then authorized to fine the student in the amount of \$50.00

In addition to the federal reporting requirements, the public school system in Florida uses social security numbers as a student identifier (section 229.559, Florida Statutes-new school code section 1008.386). In a seamless K-20 system, it is beneficial for postsecondary institutions to have access to the same information for purposes of tracking and assisting students in the smooth transition from one education level to the next. All social security numbers are protected by the federal regulations Family Educational Rights and Privacy (FERPA).

### **Continuing Education, Corporate Training**

Because of Florida State Education Reporting requirements, students who enroll in Continuing Education and Corporate Training seminars are required to submit their social security numbers.

### **Financial Aid and Veterans Affairs**

The Financial Aid and Veteran Affairs Office at EFSC requires students and parents of dependent students to submit their social security numbers on various forms in order to correctly identify applicants, match each applicant's financial aid application information and data with the institution's records, and to help coordinate state aid programs with federal and institutional aid programs.

## **Human Resources Department**

Your SSN is used for legitimate business purposes for completing, processing or distributing the following:

- Federal I-9 (Department of Homeland Security)
- Federal W4, W2, 1099 (Internal Revenue Service)
- Federal Social Security taxes (FICA)
- Federal W2 (Internal Revenue Service)
- Quarterly Unemployment Reports (FL Dept of Revenue)
- Florida Retirement Contribution reports (FL Dept of Revenue)
- Workers' Compensation Claims (FCSRMC and Department of Labor)
- Direct Deposit Files (ACH)
- 403b and 457b contribution reports
- Group health, life, flex and dental plan coverage enrollment
- Various supplemental insurance deduction reports, substance screening, background checks, and payroll documents

Providing your Social Security number is a condition of employment at EFSC. To protect your identity EFSC will secure your SSN from unauthorized access, never release your SSN to unauthorized parties, and assign you a unique employee identification number. This unique ID number will be used for all associated employment and educational purposes at EFSC.

Please direct any questions to the Human Resources Department at 433-7070

## **Workforce Programs**

These programs use your social security number as an identifier for program enrollment and completion. Also, it is used for entering placement information into either the OSMIS or the Employ Florida Marketplace statewide data collection and reporting system. Because these are performance based contract programs, it is required that all participants and their program related activities be recorded in the Florida state system.

## **Miscellaneous**

Identification and verification, billings and payments, data collection, reconciliation, tracking, benefit processing and tax reporting.

## **Release Statement**

Release of social security numbers held by the College may be disclosed only pursuant to Florida Statute 119.071(6a -6h).

## **Independent Contractors**

The College collects contractor social security number information in order to file the required information returns with the Internal Revenue Service, as required and authorized by federal law.

**State and Federal Statutes and Regulations  
That Mandate or Authorize the Use of Social Security Numbers**

Purpose	Required Use of SSN's	Notice Requirements	Statute	Mandatory
HR/ Hiring and Payroll	College required to collect and examine employee's SSN for verification of work eligibility; payroll processing including payroll deductions, direct deposit and reporting for social security and taxes; I-9; SSN tax/FICA; W-9's (request for SSN); W-4; W-2 statement / re-issue	Filing and issuance of federal employment forms; I-9, W-4, W-9, and annual wage statements; Notice provided on forms	8 USC 1324a(b); (I-9) 20 CFR 404.452 (W-4) 26 CFR 31.6011(b)-2 requires employee provide SSN to employer; 119.071(5), FS regarding the collection, use and disclosure of SSNs	Yes, it is mandatory, however 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)
HR/ Background Checks	Use in proper identification and background checks, to include fingerprinting, and substance screening of specific employees.		8 USC 1324a(b); Jessica Lundsford Act where applicable	
HR/ Unemployment	Unemployment reporting		State of Florida; disclosure per 119.071(5)(a)6.b., FS	
HR/ Retirement	Retirement		Florida Department of Revenue - disclosure per 119.071(5)(a)6.b.	Yes, administrative
HR/ Workers' Compensation	Workers' Compensation Claims		440.185, F.S. Department of Labor, FCSRMC	Yes, administrative
HR/ Retirement plans	403(b) Contribution Reports		US Tax Code 501(c)(3)	Yes, administrative
HR/ Benefits	Group health, life, flex and dental plan coverage enrollment of employee and dependents of employee; supplemental insurance deduction reports	Notice of Administrative use or HR form for employees and dependents	119.071(5)(a) 6.f. permits disclosure of SSNs held by agency for purpose of administering health plan for employees and dependents.	Authorized Notice of Administrative use or HR form for employees and dependents

Donations & Gifts	For collection and use upon a donation or gift to EFSC or the EFSC Foundation to facilitate tax reporting		IRC 3402(f)(2)(A) and 6109 and implementing regulations	
Purchasing/ Vendors and Independent Contractors	Federal W-9, Form 1099	Notice of Administrative use	Internal Revenue Code, Section 6109; Title 26 US Code	Required (if no FEIN provided)
Finance and Budget	For use in processing accounts payable and other purchasing functions, including travel reimbursements;	Notice of Administrative use	Required by the Internal Revenue Code (see sections 3402(f)(2)(A) and 6109 and implementing regulation); permitted by 119.071(5)	
Grants and Federal Contracts (when applicable)	With respect to certain federal contracts / grants requires reports including employee SSN's for equal employment opportunity reports and reports to IRS		41 CFR 60-4.3	Yes, for required reporting.
Students/ Financial Aid	For use in: administering federal and state programs, including verifying program eligibility and reporting data for accountability measures; completing FAFSA; Bright Futures and other scholarships for eligibility purposes; as required by federal law for financial aid reporting, financial aid transactions, and federal work study. (note that all loan applications use the SSN); student account collections; reporting to the IRS for education tax credits. 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	Notice through FAFSA and applications	20 USC 1078; 20 USC sections 1090, 1091, 1092.  Section 483 of the Higher Education Act of 1965 (collection of SSNs of students and parents)  34 CFR 668.16, (administrative use)  34 CFR 668.33 (verify residency)  34 CFR 668.36, (verify with FAFSA)	Yes, to be eligible for assistance.

Students / Admissions / Application	Requires SSNs and authorizes collection under IRS Code for student admission and enrollment; inclusion as part of the student's demographic record; used to coordinate transition from 1 educational institution to another; tracking students' progress within system	Application statement / notice	1008.386 , F.S. (College may not require SSN as a condition of admission or graduation) SBE Rule 6A-1.0955(3)(e) (authorizes college to maintain information including SSN on adult students) 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
Students/ Income Taxes	Issuance of Forms 1098T (tuition payments report) and 1098 E (loan interest)		26 USC 3402, 6051 26 CFR 1.6050	SSN or TIN required for filing
Students/ Hope / Lifetime Tax Credit	Reporting of SSNs to IRS		Federal Register, June 16, 2000\IRC Sect. 25A Public Laws 105-34; 107-16	Student may refuse, but subject to fine.
Students/ 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.		119.071(5)(a), FS. FWS 34CFR 668.36	Yes, eligibility and administrative
Students/ Third Party Standardized Tests	For use when 3 <sup>rd</sup> party testing agency requires collection		119.071(5)(a), F.S.	
All/ Identity Authentication	When no other means are available		119.071(5)(a), F.S.	