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Additional Information for Social Security Administration (SSA) Notice

If you received a notice from the Social Security Administration (SSA) about mismatches between the employee name and SSN reported on the 2018 W2s and the SSA records, please review the following instructions and videos how to create a login on the Business Services Online website to review the errors:

<https://www.ssa.gov/employer/notices.html> (click on 'Step-by-step instructions to find and resolve errors' to expand the section and review the instructions and videos)

We received multiple questions on whether penalties will be assessed if the employer does not take any action to address the notice within 60 days of receipt date. This is the first year the SSA is sending employer correction requests, so it is not clear if and what the follow up will be. The SSA website (under Frequently Asked Questions) states that the IRS is responsible for assessing penalties for missing/incorrect name/SSNs on Forms W2: <https://faq.ssa.gov/en-us/Topic/article/KA-10007>

Time of filing	Not more than 30 days late	31 days late - August 1	After August 1	Intentional disregard
Due 01-01-2019 thru 12-31-2019 (with inflation adjustments Rev. Proc. 2018-18)	\$50 per return or statement \$191,000 maximum	\$100 per return or statement \$545,500 maximum	\$270 per return or statement \$1,091,500 maximum	\$540 per return or statement No maximum

If you have any questions or need further assistance with these requests, please contact us at support@hsapayroll.com.

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