

# In the payroll mailbag: August '18



## How do we report a long address?

**Question:** Our payroll system allows 22 spaces for addresses. What happens when an employee's address requires more than 22 spaces? Will the SSA accept truncated addresses?

**Answer:** The best advice is to abbreviate the address—St. for Street, Ave. for Avenue. The SSA will still take your file even if you can't abbreviate, but there may be trouble later when it tries to contact this employee.

## How far back must corrections go?

**Question:** Must an employer correct an employee's Social Security record for a pay period older than three years? If so, how does the employer report and remit any underwithheld FICA taxes?

**Answer:** The SSA takes corrections on Form W-2c that go back three years, three months and 15 days. However, if you can't file a W-2c because it's too old, you can make things right with employees by issuing W-2c forms to them. They can bring their form into a local SSA office. SSA staff will correct their earnings records.

## Urban legend or not: What is the earnings suspense file?

**Question:** What exactly is the earnings suspense file? Is it true that there are trillions of dollars sitting in an account that have not been paid out? Can the SSA use this money for other purposes?

**Answer:** Yes, it's an urban legend that there are trillions of dollars in the suspense file. If the SSA can't credit employees' earnings to their Social Security accounts based on the information on their W-2s, a record of their earnings goes into this suspense file until the SSA can match the employee's name and Social Security number with the earnings. So tax money does not go into the suspense file, a record of employees' earnings does.

## So many Social Security cards! Which version is right?

**Question:** I've read that there are 30 versions of the Social Security card in circulation. How can we

**tell if a card is fraudulent? Is there something in particular we can look for? What's the best way to verify that a card an employee presents is official and actually belongs to the employee?**

**Answer:** There are 34 versions of the Social Security card. Social security cards aren't proof of identity; you can glean that from passports or drivers' licenses. However, to ensure that an employee's name and SSN match, you should use the SSA's Social Security Number Verification Service.