

**Sam Houston State University**  
**A Member of The Texas State University System**

**Finance and Operations Policy FO-PAY-16**  
**Social Security Number Policy**

**1. Purpose**

The Payroll Office requires collection of social security numbers prior to payment of wages to any employee.

**2. Authority**

Per Internal Revenue Service instructions, (Publication 15, section 4) an employee's name and social security number must be recorded exactly as indicated on their social security card. An employee that does not have a social security number must apply through the Social Security Administration.

A valid receipt from the Social Security Administration indicating the name and number that will be printed on the employee's card is sufficient to verify the information.

Reviewed: April 2023

By: Charity Walker, Exec. Dir. Payroll, HR Benefits & Tax Specialization  
Rhonda Beassie, Assoc. Vice President, People & Procurement Operations