

## Notification of Social Security Number Collection and Usage

This notice is intended for students, employees, volunteers, contractors and applicants and is made in compliance with FL Statute 119.071(5). Polk State College (PSC) collects your SSN for use in performance of the College's duties and responsibilities for the following purposes: classification of accounts; identification and scholarship reporting; financial aid processing; athletics recruiting; accreditation of programs; and reporting to a receiving agency or governmental entity where the disclosure is necessary for it to perform its duties and responsibilities. Social security numbers are also used as a unique numeric identifier in certain cases and may be used for search purposes. Federal Law requires that we protect social security numbers from disclosure to unauthorized parties. Students and employees are assigned PSC identification numbers to assist in protecting their identities.

The following chart lists the college areas that collect social security numbers and the laws that mandate or authorize them to do so:

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

| General Purpose  | Use of SSN's  | Notice Requirements  | Statute or Regulation  | Authorized or Mandated  |
|--|---|--|--|---|
| <b>EMPLOYEES,<br/>APPLICANTS,<br/>VOLUNTEERS AND<br/>CONTRACTORS</b> |   |  |  |   |
| Employment/Hiring  | <p>College required to collect and examine employee's SSN for verification, work eligibility, and reporting for social security and taxes.</p> <ul style="list-style-type: none"> <li>• Employment Application</li> <li>• I-9</li> <li>• SSN tax/FICA</li> <li>• W-9's (request for SSN)</li> <li>• W-2 statement/re-issue</li> <li>• W-4</li> </ul> <p>Background Checks</p> <p>Drug Screening (If applicable)</p> | Filing and issuance of federal employment forms; I-9, W-4, W-9, and annual wage statements; Notice provided on forms | <p>8 USC 1324a(b); (I-9)</p> <p>20 CFR 404.452 (W-4)</p> <p>26 CFR 31.6011(b)-2 requires employee provide SSN to employer;</p> <p>119.071(5), FS regarding the collection, use and disclosure of SSNs</p> <p>Per National Child Protection Act and Florida Statue 768.096</p> <p>Polk State College Board Drug Free Workplace Rule 2.25 and Federal Motor Carriers Act Regulations</p> | <p>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)</p> <p>Yes, required by FDLE to complete the search</p> <p>Yes, for administrative purposes</p> |
| Employment (Contractor)  | Federal W-9, Form 1099  |  | Internal Revenue Code, Section 6109; Title 26 US Code  | Required (if no FEIN provided)  |

|                       |  |  |   |  |
|-----------------------|--|--|---|--|
| Employment            | Unemployment   | N/A  | State of Florida; disclosure per 119.071(5)(a)6.b., FS  | Yes, for administrative use  |
| Employment            | Retirement   | N/A  | Florida Department of Revenue - disclosure per 119.071(5)(a)6.b.  | Yes, for administrative use  |
| Employment            | Workers Compensation Claims  | N/A  | 440.185, F.S. Department of Labor, FCCRMC   | Yes, for administrative use  |
| Employment            | 403(b) Contribution Reports  | N/A  | US Tax Code 501(c)(3)   | Yes, for administrative use  |
| Employment            | Group health, life and dental coverage enrollment<br><br>Employee and dependents of employee   | 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<br><br>Notice of Administrative use or HR form for employees and dependents |
| Contracts and Grants  | With respect to certain federal contracts/grants requires reports including employee SSN's for equal employment opportunity reports and reports to IRS   | N/A  | 41 CFR 60-4.3   | Yes, where required reporting.   |
| <b>STUDENTS</b>       |  |  |   |  |
| Student Financial Aid | 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 assistance.<br><br>Requires institutions to verify SSN in national database and reporting.<br><br>Required to complete FAFSA.<br><br>Required for Bright Futures and other scholarships for eligibility purposes. | Notice through FAFSA and applications                                | 20 USC 1078; 20 USC sections 1090, 1091, 1092.<br><br>Section 483 of the Higher Education Act of 1965 (collection of SSNs of students and parents)<br><br>34 CFR 668.16, (administrative use)<br><br>34 CFR 668.33 (verify residency)<br><br>34 CFR 668.36, (verify with FAFSA) | Yes, to be eligible for assistance.  |

|   |   |                              |   |  |
|---|---|------------------------------|---|--|
| Student Admissions/Application  | Requires SSNs for tracking students and authorizes collection under IRS Code  | Application statement/notice | 1008.386 , F.S. (College may not require SSN as a condition of admission or graduation)<br><br>SBE Rule 6A-1.0955(3)(e) (authorizes college to maintain information including SSN on adult students)<br><br>IRC Section 25A (Hope/Lifetime learning credit tax reporting)<br><br>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)<br><br>Pursuant to 1008.386 F.S. College may not require SSN as a condition of admission or of graduation |
| Student Income Taxes  | Issuance of Forms 1098T (tuition payments report) and 1098 E (loan interest)  | N/A                          | 26 USC 3402, 6051<br><br>26 CFR 1.6050  | SSN or TIN required for filing   |
| Hope/Lifetime Tax Credit  | Reporting of SSNs to IRS  | N/A                          | Federal Register, June 16, 2000\IRC Sect. 25A   | Student may refuse, but subject to fine.   |
| College Reach-Out program (CROP)<br><br>Agency for Workforce Programs<br><br>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. | N/A                          | 119.071(5)(a), FS.<br><br>FWS<br>34CFR 668.36   | Yes, eligibility and administrative use  |
| Charter High Schools  | Student identification numbers and administrative use   | N/A                          | 119.071(5)(a), FS. Collection and Disclosure<br><br>1008.386 , F.S. (College may not require SSN as a condition of admission or graduation)<br><br>SBE Rule 6A-1.0955(3)(e) (authorizes college to maintain information including SSN on adult students)  | Pursuant to 1008.386 F.S. K-20 schools may not require SSN as a condition of enrollment or of graduation   |