**Section 2760.5 Identification of Workers Covered by the Act**

a) Each employer shall ascertain the federal Social Security account number of each worker employed by him or her in employment subject to the Act.

b) The employer shall report the worker's Social Security account number when making any report required by the Director with respect to the worker.

c) If an employer has in his or her employ a worker engaged in employment who does not have a Social Security account number, that employer shall request the worker to show him or her a receipt issued by an office of the Social Security Administration acknowledging that the worker has filed an application for an account number. The receipt shall be retained by the worker. In making any report required by the Director with respect to such a worker, the employer shall report the date of issue of the receipt, its termination date, the address of the issuing office, and the name and address of the worker exactly as shown in the receipt.

d) If a worker fails to report to the employer his or her Social Security account number or fails to show the employer the receipt issued by an office of the Social Security Administration acknowledging that he or she has filed an application for an account number, the employer shall inform the worker that regulations of the Internal Revenue Service (IRS) (26 CFR 31.6011(b)-2), under the Federal Insurance Contributions Act (26 USC 3101-3126), provide that:

1) Each worker shall report to every employer for whom he or she is engaged in employment, his or her federal Social Security account number and his name exactly as shown on the account number card issued by the Social Security Administration;

2) Each worker who has not secured an account number shall file an application for a federal Social Security account number on IRS (Application For A Social Security Account Number) Form SS-5;

A) The application shall be filed on or before the seventh day after the date on which the worker first performs employment for wages, except that the application shall be filed on or before the date the worker leaves the employ of his or her employer if that date precedes the seventh day.

B) Copies of Form SS-5 can be secured at any district office of the Social Security Administration or from any district director;

3) If, within 14 days after the date on which the worker first performs employment for wages for the employer, or on the day on which he or she leaves the employ of the employer, whichever is earlier, the worker does not have a federal Social Security account number, and has not shown the employer a receipt issued to the worker by an office of the Social Security Administration acknowledging that he or she has filed an application for an account number, the worker shall furnish the employer an application of Form SS-5, completely filled in and signed by the worker.

A) If a copy of Form SS-5 is not available, the worker shall furnish the employer a written statement, signed by the worker, including the date of the statement, the worker's full name, present address, date and place of birth, father's full name, mother's full name before marriage, worker's sex and race, and a statement as to whether the worker previously filed an application on Form SS-5 and, if so, the date and place of the filing.

B) Furnishing the employer with an executed Form SS-5, or statement in lieu thereof, does not relieve the worker of his or her obligation to make an application on Form SS-5, as required by subsection (d)(2).

e) The employer shall inform the worker, in instances in which the information is pertinent, that in accordance with IRS regulation 26 CFR 31.6011(b)-2:

1) Any worker who has lost his or her federal Social Security account number card may secure a duplicate card by applying online through the Social Security Administration's website or at any district office of the Social Security Administration;

2) Any worker may have his or her account number changed at any time by applying to a field office of the Social Security Administration and showing good reason for a change;

3) Any worker whose name is changed by marriage or otherwise, or who has stated incorrect information on Form SS-5, should report that change or correction to a field office of the Social Security Administration;

4) Any worker with more than one federal Social Security account number shall report all numbers to the field office of the Social Security Administration nearest the worker's place of employment and to a local employment office.

f) If the worker fails to comply with the requirements enumerated under subsection (d), the employer shall execute a Form SS-5 or a statement, signed by the employer, setting forth as fully and as clearly as practicable the worker's full name, his or her present or last known address, date and place of birth, father's full name, mother's full name before marriage, the worker's sex and race, and a statement as to whether an application for an account number was previously filed by the worker and, if so, the date and place of the filing. This statement or executed Form SS-5, signed by the employer, shall be attached to any report required by the Director with respect to the worker.

(Source: Amended at 43 Ill. Reg. 6470, effective May 14, 2019)