Social Security Administration
Office of Public Inquiries
Windsor Park Building
6401 Security Blvd.
Baltimore, MD 21235

Dear Sir(s) or Madam(s):

After a detailed search in your website at www.ssa.gov I was unable to find the answers to certain specific questions, such as:

1. Please provide which laws require an American Citizen individual to obtain or have a social security number.
2. Is the social security program voluntary or mandatory?
3. If voluntary, can an American Citizen individual opt out from the social security program?
4. Is a social security number a form or type of tax identification number for individuals?

Your prompt response is greatly appreciated. Thank you.

Sincerely,
This letter is in response to your inquiry concerning the Social Security program.

The Social Security Act does not require a person to have a Social Security number (SSN) to live and work in the United States, nor does it require an SSN simply for the purpose of having one. However, if someone works without a number, we cannot properly credit the earnings for the work performed, and the worker may lose any potential entitlement to Social Security benefits.

Other laws require people to have and use SSNs for specific purposes. For example, the Internal Revenue Code (26 U.S.C. 6109 (a)) and applicable regulations (26 CFR 301.6109-1 (d)) require a person to get and use a number on tax documents and to furnish it to any other person or institution (such as an employer or a bank) that is required to provide the Internal Revenue Service (IRS) information about payments to that person. There are penalties for failure to do so. The IRS also requires employers to report the number with employees' earnings. In addition, people filing tax returns for taxable years after December 31, 1994, generally must include the number of each dependent.

The Privacy Act regulates the use of SSNs by government agencies. They may require a number only if a law or regulation either orders or authorizes them to do so. Agencies are required to disclose the authorizing law or regulation. If the request has no legal basis, the person may refuse to provide the number and still receive the agency's services. However, the law does not apply to private sector organizations. Such an organization can refuse its services to anyone who does not provide the number on request.

Regarding your question concerning whether the Social Security program is voluntary or mandatory and can an individual withdraw from the program, people cannot voluntarily end their participation in the program. Under Federal law, the payment of Social Security taxes is mandatory, regardless of the citizenship or place of residence of either the employer or the employee. Unless specifically exempt by law, everyone working in the United States is required to pay Social Security taxes.
Similarly, people cannot withdraw the Social Security taxes that they have already paid. Social Security taxes paid by employees and employers are not placed in individual accounts but are used to pay benefits to workers and their families today. To be paid these benefits, a person must **voluntarily** file an application.

The Social Security Administration is required by law (at section 205 of the Social Security Act) to maintain records of workers' earnings and to establish any other records necessary to carry out our responsibilities under the Social Security Act. Because many people have the same name, or change their name, a reliable and permanent system was needed to distinguish one individual from another in our records. Congress established the Social Security account number system to meet that need.

The Supreme Court has upheld the constitutionality of the Social Security system, as established by the Social Security Act, and mandatory individual participation. We will not respond further to your correspondence about voluntary participation in the Social Security program or the withdrawal of Social Security taxes.

The Internal Revenue Service has jurisdiction over the issue of liability for Social Security taxes. If you have questions about this subject, you should contact that office.

Sincerely,

Annie White
Associate Commissioner
Office of Public Inquiries