

**Social Security Numbers - Nonresident Alien Employees**

The University of Arkansas requires that any nonresident alien (NRA) employed by the University present a Social Security card or a receipt showing that a Social Security number has been applied for to the nonresident alien taxation coordinator in the Payroll section of Human Resources prior to being set up as an active employee. Nonresident aliens cannot legally work for the University until a Social Security card is applied for or issued.

Issuance of a Social Security number may take four to eight weeks. If an application receipt is presented, Payroll will assign a temporary nine-digit number at the time of initial appointment if the NRA does not yet have a valid Social Security number. The temporary number is valid for 60 days. When the NRA receives an actual Social Security number and card, s/he must bring the card to the nonresident alien taxation coordinator. The temporary nine-digit number will then be replaced with the Social security number.

NRA employees who do not submit a valid Social Security number before the 60-day temporary number expires will be assessed a non-refundable fee of \$50 to cover potential IRS penalties.

Note that nonresident alien employees must be set up in BASIS by the NRA taxation coordinator, rather than by their hiring departments.

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