

Report Summary

Social Security Administration Office of the Inspector General

March 2009



Objective

Our objectives were to (1) assess Classification of Nonimmigrant (R-1) religious workers' use of Social Security numbers (SSN) and (2) evaluate the Social Security Administration's (SSA) compliance with policies and procedures when processing R-1 SSN applications.

Background

Under the *Social Security Act*, SSA assigns SSNs to all nonimmigrants, including R-1 religious workers, who enter the United States with work authorization. However, regulations prohibit R-1 religious workers from obtaining employment in a secular occupation. Wages and compensation paid to R-1 religious workers for services performed are generally taxable and reportable on a *Wage and Tax Statement* (Form W-2). SSA posts reported earnings to its Master Earnings File.

To view the full report, visit
http://www.ssa.gov/oig/ADO_BEPDF/A-08-08-18079.pdf

Management Advisory Report: R-1 Religious Workers' Use of Social Security Numbers (A-08-08-18079)

Our Findings

We are concerned that some R-1 religious workers used their SSNs for purposes other than to work for their sponsoring religious organizations. In fact, 31 percent of R-1 religious workers in our sample had solely religious wages posted to their earnings record for 2005 through 2007. Wages for the remaining individuals in our sample are categorized as follows: 39 percent had no wages reported; 11 percent had only self-employment earnings; and 19 percent only had wages recorded from non-religious organizations or some combination of religious and non-religious wages and/or self-employment earnings.

Of the 200 sample items we reviewed, 13 percent contained at least 1 compliance error.

Our Recommendations

We recommend that SSA:

1. Consider requiring that R-1 religious workers provide current evidence of religious employment or a promise of employment and establish their need for an SSN for wage reporting purposes before assigning them an SSN. In considering this recommendation or other steps to enhance SSN integrity, we believe SSA should work with the Department of Homeland Security (DHS) to understand how implementation of DHS' November 2008 final rule may reduce fraud and abuse in the religious worker visa program.
2. Reemphasize to field office personnel the importance of following all policies and procedures when processing SSN applications for R-1 religious workers and take corrective action to address performance problems or training needs when Agency personnel do not comply with this requirement.
3. Correct R-1 religious workers' Numident evidence code errors we identified in our sample.

SSA agreed with the recommendations.