



Form I-9 and Form W-4 Should be Treated Separately

Form I-9 and Form W-4 should **not** be treated as one item for collection of documentation purposes. When conducting I-9 audits, PMP often finds that copies of the employee's social security card, as well as all other identifying documents, are copied and attached to Form I-9, although the social security card is not used as part of the documentation to satisfy the Form I-9 (e.g. a passport and the social security card are attached to the Form I-9).

If the U.S. Immigration and Customs Enforcement (ICE) audits the employer's Form I-9, this can result in fines for the employer for any of the following reasons:

1. It could appear that the employer is requesting more identification from some employees compared to others, and this could be perceived by ICE as discriminatory;
2. By having copies of the same documentation for each employee (i.e. driver's license and social security card), it could be perceived that the employer is asking for specific documentation for the I-9 (a big NO, NO). Employers are not allowed to ask for specific documents – employers should give the employee the listing of acceptable documents (Lists A, B and C) and allow the employee to choose what to present for Form I-9.
3. Unless you are an E-verify employer, the social security number on the I-9 is optional so there is no need for a copy of the social security card unless it is one of the documents the employee chooses to present as a List C document.

The above mistakes are often innocently made when doing on-boarding for new employees. Documents are collected for various reasons and a copy is made and then attached to the Form I-9. STOP! If your company retains copies of the documentation, copy and attach only those documents required for the completion of Form I-9—no

more, no less. Of course, you still need to completely fill in on the form the type of document provided, the issuing authority, document number and expiration date (where applicable).

Why should you have an HR Consultant who specializes in Form I-9 conduct a “mock audit” of your I-9s now? In 2012 alone, over \$13-million was paid by employers in fines. Although the official purpose of the ICE audits is to review for immigration compliance, most of the fines were a result of findings for poor record keeping rather than immigration laws violations. PMP is a proud business partner with ICE and has been awarded the IMAGE partnership certification. PMP knows what ICE looks for during audits and we can assist you in your I-9 compliance. Don’t be their next statistic – it can cost you a lot more than the mock audit!



Grace Conti has guided and assisted clients with I-9 compliance since 1993. If you have any questions regarding the new Form I-9, please call Grace at 516-921-3400, or e-mail her gconti@pmphr.com
