

Social Security “No-Match” Letters: A Primer

On October 1, 2007, Judge Charles Breyer of the US District Court for the Northern District of California extended a temporary restraining order against the Department of Homeland Security (DHS) for 10 days while he weighs arguments in the case of *AFL-CIO v. Chertoff*. The case examines the legality of Immigration and Customs Enforcement’s (ICE) rule regarding “no-match” letters, announced in August. Federal Judge Maxine M. Chesney issued the original temporary restraining order on August 31, 2007.

This Backgrounder explores the rule and its proposed implementation, estimates the number of workers who would be affected, provides a history of “no-match” letters, and summarizes the legal arguments in the case.

Background

All employers are currently required to submit Wage and Earnings Reports (commonly known as W-2 forms) to the Internal Revenue Service (IRS), which contracts with the Social Security Administration (SSA) to verify the accuracy of the information in the forms. When an employee name and social security number do not match the records in the SSA database, the employee is identified as a “no-match.” SSA notifies employers of “no-match” discrepancies through “no-match” letters. “No-match” letters are sent to employers who have more than 10 discrepancies in their submitted W-2 forms, and whose number of unmatched W-2 forms represents more than 0.5 percent (one-half of one percent) of the total W-2 forms reported by the employer.

Because IRS contracts with SSA to perform the verifications, IRS regulations prohibiting the sharing of tax information with other government agencies apply. Therefore, SSA cannot provide DHS with information about the recipients of “no-match” letters. The new policy attempts to lead employers to take action themselves to terminate any unauthorized workers they employ.¹

In August 2007, DHS announced that, as of September 4, 2007, SSA would begin sending out DHS “guidance letters” with SSA’s current “no-match” letters. The letters state that their purpose is to guide employers’ responses to the “no-match” letters in a way that is consistent with US immigration laws.² The guidelines state that, if an

¹ It is important to note that the August 2007 policy targets unauthorized workers regardless of their residency status. Occasionally, such as is often the case for foreign students and their families, an individual may be a legal resident in the United States but lack work authorization. Unless otherwise noted, the term “unauthorized” refers to unauthorized workers.

² Sample guidance letter available at <http://www.ssa.gov/legislation/ICEinsertletter.pdf>.

employer does not resolve an employee's "no-match" discrepancy or terminate the employee within 90 days of receiving a letter, the employer may be liable for knowingly employing an unauthorized worker, and therefore be subject to prosecution. The letters inform employers that they must take immediate steps to ensure their employees' "no-match" documentation is resolved. In the past, "no-match" letters did not include employer follow-up instructions.

The plaintiffs in *AFL-CIO v. Chertoff* include the American Federation of Labor and Congress of Industrial Organizations (AFL-CIO), the National Immigration Law Center, the San Francisco Labor Council, the San Francisco Building and Construction Trades Council, and the Central Labor Council of Alameda County. In their complaint, the plaintiffs allege that the regulation expands employer liability in a manner contrary to the governing statute, and exceeds the authority that Congress granted to DHS and SSA.³

The district court's restraining order and extension prohibit SSA from mailing the new guidelines with the "no-match" letters, effectively prohibiting the implementation of the August 2007 DHS rule pending a final ruling.

The August 2007 DHS Rule: Guidance Letters and the Safe-Harbor Rule

The August 2007 rule states that Immigration and Customs Enforcement (ICE) is clarifying its regulations regarding the unlawful employment of unauthorized immigrants.⁴ Section 274A(a)(2) of the Immigration and Nationality Act (INA) reads as follows:

"It is unlawful for a person or other entity, after hiring an alien for employment in accordance with paragraph (1), to continue to employ the alien in the United States *knowing* that the alien is (or has become) an unauthorized alien with respect to such employment" (emphasis added).

In the new rule, ICE clarifies its interpretation of INA. According to the new rule, for an employer who receives a "no-match" letter and does not resolve the discrepancy, receipt of the DHS guidance letter may be used as evidence that the employer had *constructive knowledge* that he or she employed an unauthorized worker. An employer who has constructive knowledge of hiring an unauthorized worker violates section 274A(a)(2) of INA.

While DHS acknowledges that employers could take a number of actions to resolve the discrepancy identified in the "no-match" letter, the guidance letters outline a specific course of action for employers to take upon receipt of a "no-match" letter. By following these guidelines, an employer would gain "safe harbor"; that is, the "no-match" letter would not be used to establish that the employer had constructive knowledge of hiring an unauthorized worker. The DHS guidance letter states that, upon receipt of a "no-match" letter, an employer should do the following:

1. Check all of his or her own records within 30 days of receipt of the "no-match" letter, and determine whether the "no-match" discrepancy is the result of a typographical,

³ Plaintiff complaint available at http://www.aclu.org/pdfs/immigrants/aflcio_v_chertoff_complaint.pdf.

⁴ Safe-Harbor Procedures for Employers Who Receive a No-Match Letter, Final Rule, 72 Federal Register 156, 45611-45624 (August 15, 2007) (to be codified at 8 CFR Part 274a). Available at <http://www.ssa.gov/legislation/DHS%20Regulation%20No-Match.pdf>.

transcription, or clerical error either in the employee's records or in the employer's communication with SSA.

2. Correct the error (if a clerical error exists) and notify the relevant agencies.
3. Notify the employee (if a clerical error does not exist) that his or her W-2 information did not match the social security database, and that he or she (the employee) must take follow-up action with the appropriate agency to correct the issue within 90 days of receipt of the "no-match" letter.
4. Verify with SSA or DHS that the discrepancy has been resolved.

The letter states that, if an employee insists that his or her name and social security number are correct despite the "no-match" letter, the employer should then have the employee fill out a new I-9 form (employment eligibility verification form) using only documents that are *not* the subject of the "no-match" dispute. The employee would need to fill out the new I-9 form within 93 days of the receipt of the "no-match" letter.

If the discrepancy in the "no-match" letter is not resolved within 90 days, and the employee's identity cannot be verified using the I-9 procedure within 93 days, or if the employer cannot confirm that the employee is authorized to work in the United States, the employer should terminate the employee.

If the employer does not terminate the employee, he or she would risk DHS finding the employer to have had "constructive knowledge" of hiring an unauthorized worker. Currently, civil sanctions for knowingly employing unauthorized workers range between \$250 and \$11,000 per unauthorized worker, with the largest penalties limited to recent and repeat offenders. Criminal sanctions for a pattern or practice of such violations include fines of up to \$3,000 per unauthorized worker and up to six months of imprisonment.⁵

"No-Match" Letters and Unauthorized Workers

There are several reasons why an employee "no-match" may occur. These reasons include

- clerical errors, employees with several different surnames, an incomplete or missing name on the W-2 form, or employee name changes due to marriage or divorce; and
- workers providing false documentation to employers when completing W-2 forms.

According to the plaintiffs' complaint, immigrants may be at greater risk to be identified in "no-match" letters because of foreign-sounding names; the use of compound, maternal, or paternal surnames; and inconsistent name spellings on various legal documents. The complaint states that low-income workers of Latin American and Asian descent have been the frequent recipients of "no-match" letters because they tend to use compound last names or inconsistently translate their names. In addition, individuals who once worked without authorization but have since obtained authorization and a valid social security number may continue to trigger a "no-match."⁶

⁵ US Citizenship and Immigration Services, *Employer Sanctions*, Employer Information Bulletin 111, March 16, 2005. Available at <http://www.uscis.gov/files/article/EIB111a.pdf>.

⁶ Available at http://www.aclu.org/pdfs/immigrants/aflcio_v_chertoff_complaint.pdf.

When it identifies a W-2 form as a “no-match,” SSA sends out “no-match” letters informing both the employer and the employee. There are two types of “no-match” letters.

- **Decentralized Correspondence (DECOR) Letters.** Since 1979, SSA has sent DECOR letters to all *employees* whose W-2 forms do not match the SSA database. These letters are sent to the addresses that the employees list on their W-2 forms. If the W-2 form does not contain an employee address or contains an invalid address, SSA mails the DECOR letter to the employer instead.⁷ In 2000, SSA sent 9.5 million DECOR letters, approximately 40 percent of which were returned as undeliverable.⁸ DECOR letters are not the subject of the current lawsuit, and the August 2007 DHS rule does not affect them.
- **Employer Correction Request or Educational Correspondence (EDCOR) Letters.** Since 2003, SSA has sent EDCOR letters to all *employers* who report more than 10 employee W-2 forms with unmatchable data, and for whom the number of unmatchable W-2 forms constitutes more than 0.5 percent (one-half of one percent) of the total number of employee W-2 forms that the employer submits. This means that SSA sends these “no-match” letters only to relatively large employers. The letters inform employers of the mismatch between the names and the social security numbers they submitted and the information in the SSA database.

The 138,447 EDCOR letters sent by SSA in 2006 went to addresses in every US state, US territories, and even foreign countries (see Appendix 1).⁹ In 2006, the three states receiving the largest number of EDCOR letters included California, Texas, and Florida (see Table 1). The cases of California and Alaska illustrate wide state-to-state variation in the number of “no-match” letters. While SSA sent 35,474 EDCOR letters to California employers in 2006, it only sent 28 EDCOR letters to Alaska employers.

EDCOR letters contain a minimum of 11 names but can contain up to 500 mismatched names. Assuming that each 2006 EDCOR letter contained only the minimum, the total number of workers listed in 2006 SSA employer “no-match” letters would be 1.5 million. This is a conservative estimate; the actual figure is likely to be significantly higher.

While the exact number of EDCOR letters sent to employers of unauthorized workers cannot be determined, the 10 states that received the largest number of letters in 2006 are the same 10 states that had the greatest estimated number of unauthorized immigrants as of January 2006 (see Table 2).¹⁰ In addition, the share of EDCOR letters sent to each state is highly correlated to the total share of the unauthorized population in those states.

⁷ The Social Security Administration Office of the Inspector General calculated that 80 percent of DECOR letters mailed in 2003 (tax year 2002) were sent to employee, while 20 percent were sent to employers. Social Security Administration Office of the Inspector General, *Effectiveness of Decentralized Correspondence Sent to Employees*, Audit Report A-03-06-26096, September 2006. Available at <http://www.ssa.gov/oig/ADOBEPDF/A-03-06-26096.pdf>.

⁸ Ibid.

⁹ Including letters sent to employers in US territories (American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and the US Virgin Islands) and to addresses in foreign countries.

¹⁰ Includes total unauthorized residents and excludes legal residents who are not authorized to work in the United States. Michael Hofer, Nancy Rytina, and Christopher Campbell, “Estimates of the Unauthorized Immigrant Population Residing in the United States: January 2006” (Washington, DC: Department of Homeland Security, 2007).

Table 1. Top 10 States Receiving Employer “No-Match” (EDCOR) Letters, 2006

	State	Total Number of EDCOR Letters, 2006	Percent of Total EDCOR Letters, 2006	Minimum Number of Employees Affected*	Percent of Total State Employment**
1	California	35,474	25.6	390,214	2.59
2	Texas	12,713	9.2	139,843	1.43
3	Florida	7,378	5.3	81,158	1.03
4	Illinois	6,455	4.7	71,005	1.22
5	New York	5,688	4.1	62,568	0.75
6	Arizona	5,542	4.0	60,962	2.37
7	Washington	5,002	3.6	55,022	2.01
8	North Carolina	4,705	3.4	51,755	1.33
9	New Jersey	4,676	3.4	51,436	1.30
10	Georgia	4,669	3.4	51,359	1.28
	All other states	46,099	33.3	507,089	0.74
	Other areas	46	0	506	0.04
	United States	138,447	100.0	1,522,917	1.15

* The minimum number of employees per state referenced in 2006 EDCOR “no-match” letters was calculated by multiplying the total number of EDCOR letters sent out to the state by the minimum number of names in each EDCOR letter (11 names). ** Total employment as of May 2006.

Sources: Social Security Administration 2006, Bureau of Labor Statistics 2006.

Table 2: Unauthorized and Total Foreign-Born Population by State, 2006

	State	Total Unauthorized Population (Estimate)*	Percent of Total US Unauthorized Population	Total Foreign Born	Percent of Total US Foreign Born
1	California	2,830,000	24.5	9,902,067	26.4
2	Texas	1,640,000	14.2	3,740,667	10.0
3	Florida	980,000	8.5	3,425,634	9.1
4	Illinois	550,000	4.8	1,773,600	4.7
5	New York	540,000	4.7	4,178,962	11.1
6	Arizona	500,000	4.3	929,083	2.5
7	Georgia	490,000	4.2	859,590	2.3
8	New Jersey	430,000	3.7	1,754,253	4.7
9	North Carolina	370,000	3.2	614,198	1.6
10	Washington	280,000	2.4	793,789	2.1
	All Other States	2,950,000	25.5	9,575,946	25.5
	United States	11,550,000	100.0	37,547,789	100.0

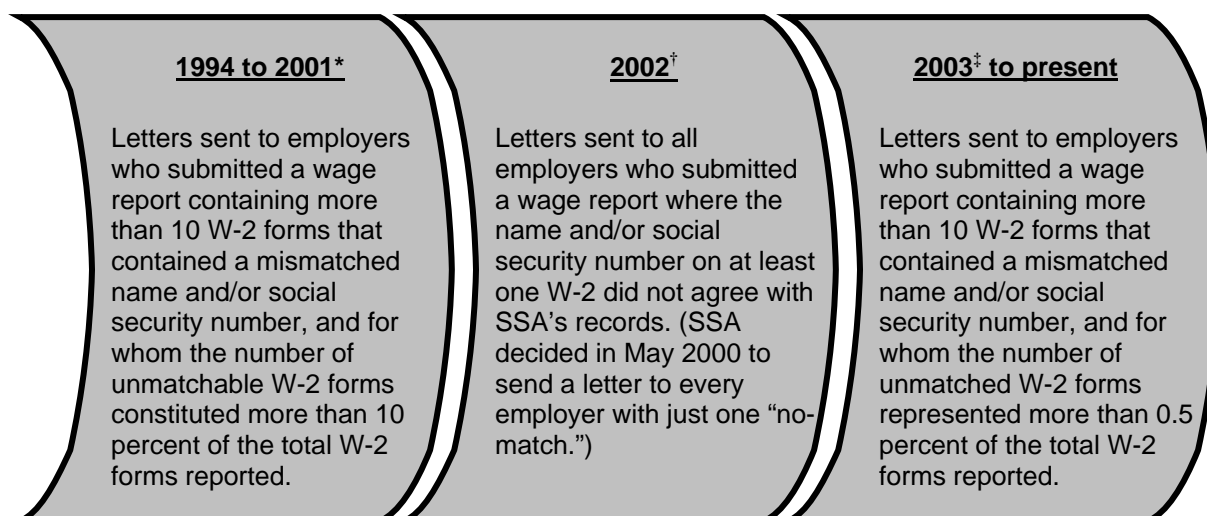
* Includes total unauthorized residents and excludes legal residents who are not authorized to work in the United States.

The History of “No-Match” Letters

Between 1994 (when SSA first began to mail EDCOR letters) and 2001, SSA mailed between 40,000 and 110,000 EDCOR letters annually. EDCOR letters were sent to all employers who submitted a wage report containing more than 10 W-2 forms with a mismatched name and/or social security number, and for whom the number of unmatchable W-2 forms constituted more than 10 percent of the total W-2 forms reported (see Figure 1).¹¹

In 2002, SSA changed the threshold for mailing letters. That year, SSA sent notices to all employers filing reports with one or more unmatched name and/or social security number. The number of EDCOR letters jumped to approximately 944,000.¹² Citing the high costs and the “administrative burden” of the policy change, SSA implemented the current rule in 2003, and the number of EDCOR letters fell to approximately 130,000.¹³ In 2007, SSA expects to mail at least 140,000 EDCOR letters.

Figure 1. SSA Criteria for Mailing Employer “No-Match” (EDCOR) Letters, 1994 to present



Notes: *Tax years 1993 to 2000. † Tax year 2001. ‡ Tax year 2002.

Source: Social Security Administration Office of the Inspector General 2006.

Many mismatched records remain unresolved. Since Congress authorized SSA to process tax information and establish a record-keeping system to administer a social security program in the Social Security Act of 1935, the agency has tracked these mismatched records in its Earnings Suspense File.¹⁴

¹¹ See n. 7.

¹² Social Security Administration Office of the Inspector General, *Congressional Response Report: Social Security Administration Benefits Related to Unauthorized Work*, Audit Report A-03-03-23053, March 2003. Available at www.ssa.gov/oig/office_of_audit/issues/homeland.htm.

¹³ Ibid.

¹⁴ Approximately 96 percent of the US workforce is required to pay SSA taxes. According to SSA, workers exempted from paying social security taxes fall into five major categories: (1) civilian federal employees hired

The plaintiffs' complaint states that around 4 percent of the W-2 earnings reports filed each year with SSA are unmatched reports that go into the Earnings Suspense File. According to congressional testimony, at the end of tax year 2004, SSA's Earnings Suspense File contained 264 million wage reports, which accounted for all of the W-2 forms that could not be matched since 1937.¹⁵ SSA estimates that, from 1937 through 2004, a total of \$585.8 billion in wages was recorded in the Earnings Suspense File, and that \$494.6 billion of this amount (84.4 percent) has been recorded since 1990 (see Figure 2).¹⁶ It is important to note that this amount does not represent the total unmatched taxes paid to SSA, but, rather, the total value of unmatched taxable wages recorded. In addition, the Earnings Suspense File does not factor in inflation. According to the Government Accountability Office (GAO), it is impossible to establish the specific share of the money in the SSA Earnings Suspense File that is attributable to unauthorized workers.¹⁷

Unauthorized workers who pay social security taxes contribute to the social security system, but they are generally unable to receive any retirement or disability benefits. Consequently, the social security taxes unauthorized workers pay contribute to yearly SSA surpluses, which are credited to trust funds in the form of government securities. In recent years, the government has used surplus money from SSA trust funds to pay down the federal deficit.¹⁸

before January 1, 1984; (2) railroad workers who are covered under an independently managed railroad retirement system; (3) certain employees of state and local governments who are covered under their employers' retirement systems; (4) domestic and farm workers whose earnings do not meet minimum requirements; and (5) persons with very low net earnings from self-employment, generally under \$400 annually.

Dawn Nuschler and Alison Siskin, "Social Security Benefits for Noncitizens: Current Policy and Legislation," CRS Report for Congress, May 11, 2005.

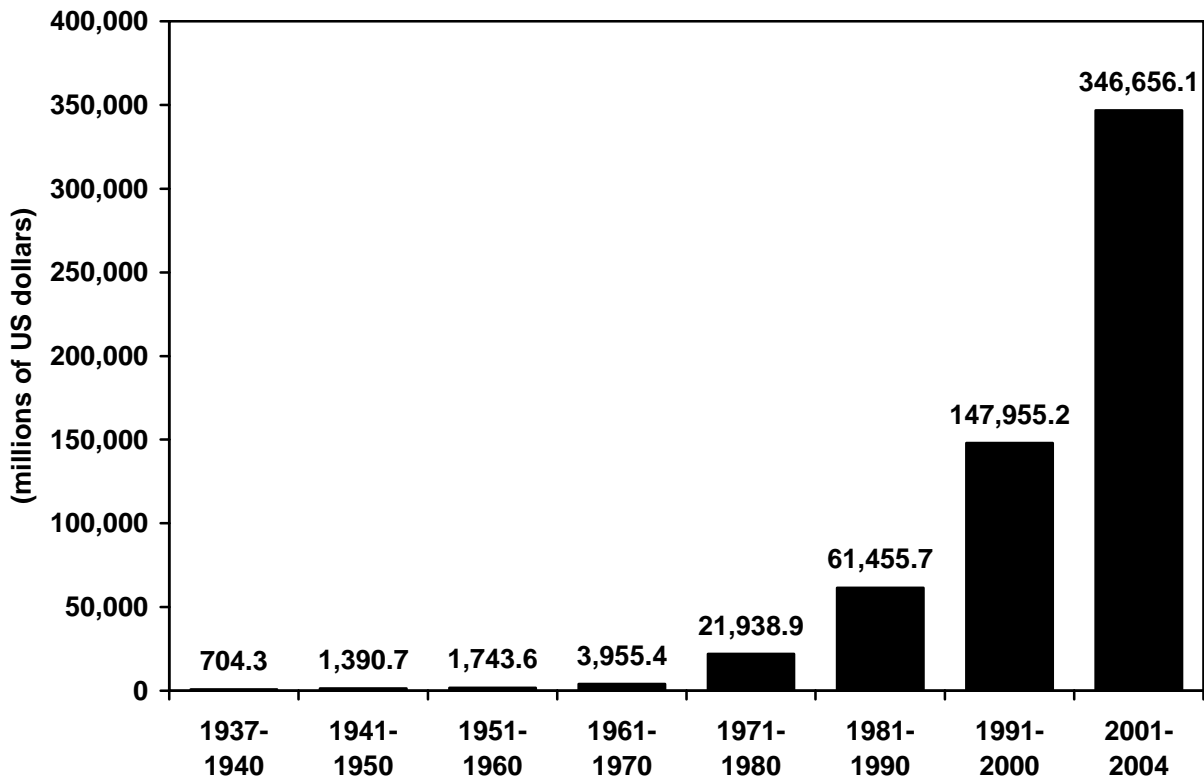
¹⁵ House of Representatives, Committee on Ways and Means, Subcommittee on Social Security, Testimony of the Hon. Steven L. Schaeffer, Assistant Inspector General for Audit, Office of the Inspector General, Social Security Administration, *Employment Eligibility Verification Systems*, 110th Cong., 1st sess., June 7, 2007. Available at http://www.ssa.gov/oig/communications/testimony_speeches/06072007testimony.htm.

¹⁶ Social Security Administration, Office of the Inspector General, *Congressional Response Report: Status of the Social Security Administration's Earnings Suspense File*, Audit Report A-03-03-23038, November 2002. Available at <http://www.ssa.gov/oig/ADOBEPDF/A-03-03-23038.pdf>.

¹⁷ See n. 14.

¹⁸ House Committee on Government Reform, *The Impact of Federal Deficits on the Social Security Contributions of Working Families in Los Angeles County*, Minority Staff Report prepared for Rep. Henry A. Waxman, 107th Cong., 2nd sess., October 2002. Available at <http://oversight.house.gov/documents/20040607095750-87256.pdf>.

Figure 2. Growth of Total Suspended Wages in the Social Security Administration Earnings Suspense File, 1937 to 2004



Note: Data for 2001 to 2004 are from the House of Representatives Committee on Ways and Means Subcommittee on Social Security 2006.

Sources: Social Security Administration Office of the Inspector General 2002, and House of Representatives Committee on Ways and Means Subcommittee on Social Security 2006.

The Legal Arguments in *AFL-CIO v. Chertoff*

In opposing the August 2007 rule, the plaintiffs claim that DHS and SSA’s implementation of the Safe-Harbor Procedures:¹⁹

- impermissibly expands the definition of “knowingly” hiring an unauthorized worker beyond Congress’ intent in the Immigration Reform and Control Act (IRCA);
- enacts a rule that is inconsistent with Congressional intent because it forces employers to reverify the identity and the work authorization of their employees;
- exceeds the authority Congress granted to DHS and SSA, contending that without congressional authorization, SSA’s confidential earnings database cannot be used for immigration-enforcement purposes; and
- would lead to serious due-process violations, as lawfully employed workers will be fired because of erroneous government data. The complaint states that the receipt of the new “no-match” letters and the accompanying DHS/ICE guidance letters would cause some employers to immediately fire authorized workers, simply because these workers have a “foreign” appearance or accent, and because their name and social security number could not be matched with the SSA database.

¹⁹ Available at http://www.aclu.org/pdfs/immigrants/aflcio_v_chertoff_complaint.pdf.

A 2003 study of SSA's "no-match" letter program found that employers have historically used SSA "no-match" letters to retaliate against workers for union activities or for complaining about worksite conditions.²⁰ The plaintiffs contend that the August 2007 rule would give employers a stronger pretext for continuing to do so. In addition, the complaint states that the DHS rule, if implemented, would lead to more unauthorized immigrants working "off-the-books" and to lower social security tax payments. Workers' groups such as the California Farm Bureau Federation also expressed concern that the new regulations might cause farmers to consider moving their operations outside the United States.²¹

In its proposed rule, DHS states the following:²²

- It has the authority to pursue sanctions against employers who knowingly employ unauthorized workers, and the rule does not affect the authority of SSA to issue "no-match" letters or the authority of IRS to collect taxes.
- The new rule actually *limits* the ability of DHS to use an employer's receipt of a "no-match" letter as evidence that the employer had constructive knowledge of hiring an unauthorized worker to cases in which the recipient has not followed the DHS outlined Safe-Harbor Procedures.
- Its interpretation of "constructive knowledge" is consistent with congressional intent and relevant case law. Any assumption that large numbers of workers will be fired as a result of the new guidance letters is "speculative," and is "neither required nor a logical result of the rule being adopted."
- The issuance of the guidance letters will lead to legally authorized employees taking steps to correct their "no-match" status, thus preventing the termination of lawful employees who may have received a "no-match" letter due to clerical mistakes or recent name changes.

Supporters of the new DHS rule contend that the notices do not create any additional requirements for employers, but, rather, provide guidance to employers on how to both respect the rights of their employees and comply with IRCA.²³ The DHS guidance letters instruct employers not to discriminate against employees on the basis of national origin or other prohibited characteristics, and not to presume that employees are unauthorized simply on the basis of a "no-match" letter.

²⁰ Chirag Mehta, Nik Theodore, and Marielena Hincapié, *Social Security Administration's No-Match Letter Program: Implications for Immigration Enforcement and Workers' Rights* (Chicago: Center for Urban Economic Development, University of Illinois, 2003). Available at

<http://www.uic.edu/cuppa/uicued/npublications/recent/SSAnomatchreport.pdf>. Marielena Hincapié is cited as a counsel for the National Immigration Law Center Foundation, a co-plaintiff in *AFL-CIO v. Chertoff*.

²¹ Christine Souza, "DHS releases Social Security 'no-match' rule," *Ag Alert* (August 2007). Available at <http://www.cfbf.com/agalert/AgAlertStory.cfm?ID=877&ck=352407221AFB776E3143E8A1A0577885>.

²² Safe-Harbor Procedures for Employers Who Receive a No-Match Letter, Final Rule, 72 Federal Register 156, 45611-45624 (August 15, 2007) (to be codified at 8 CFR Part 274a). Available at <http://www.ssa.gov/legislation/DHS%20Regulation%20No-Match.pdf>.

²³ For example, see James Jay Carafano, "Court Stops Social Security 'No Match' Immigration Enforcement: Lessons for Congress," WebMemo 1600, The Heritage Foundation, September 2007. Available at <http://www.heritage.org/Research/Immigration/wm1600.cfm>.

Appendix 1. Total Employer “No-Match” (EDCOR) Letters per State, 2006

Rank	State	Number of EDCOR Letters	Number of Employees Affected*	Percent of Total State Employment**
1	California	35,474	390,214	2.59
2	Texas	12,713	139,843	1.43
3	Florida	7,378	81,158	1.03
4	Illinois	6,455	71,005	1.22
5	New York	5,688	62,568	0.75
6	Arizona	5,542	60,962	2.37
7	Washington	5,002	55,022	2.01
8	North Carolina	4,705	51,755	1.33
9	New Jersey	4,676	51,436	1.30
10	Georgia	4,669	51,359	1.28
11	Colorado	3,418	37,598	1.70
12	Oregon	3,041	33,451	2.03
13	Virginia	2,846	31,306	0.87
14	Nevada	2,544	27,984	2.22
15	Maryland	2,456	27,016	1.07
16	Massachusetts	2,260	24,860	0.78
17	Utah	2,134	23,474	2.04
18	Tennessee	1,920	21,120	0.78
19	South Carolina	1,775	19,525	1.06
20	Indiana	1,767	19,437	0.67
21	Michigan	1,735	19,085	0.44
22	Oklahoma	1,565	17,215	1.15
23	Wisconsin	1,554	17,094	0.62
24	Pennsylvania	1,478	16,258	0.29
25	Minnesota	1,379	15,169	0.57
26	Ohio	1,313	14,443	0.27
27	Connecticut	1,272	13,992	0.84
28	Alabama	1,159	12,749	0.67
29	Nebraska	1,144	12,584	1.40
30	Kansas	1,138	12,518	0.95
31	Missouri	1,021	11,231	0.42
32	Idaho	1,014	11,154	1.79
33	New Mexico	1,013	11,143	1.41
34	Kentucky	913	10,043	0.56
35	Louisiana	759	8,349	0.47
36	Arkansas	600	6,600	0.57
37	Mississippi	516	5,676	0.51
38	Iowa	503	5,533	0.38
39	DC	372	4,092	0.67
40	Rhode Island	352	3,872	0.80
41	Delaware	275	3,025	0.71
42	Wyoming	202	2,222	0.85

Appendix 1. Total Employer “No-Match” (EDCOR) Letters per State, 2006 (continued)

Rank	State	Number of EDCOR Letters	Number of Employees Affected*	Percent of Total State Employment**
43	New Hampshire	160	1,760	0.28
44	Hawaii	127	1,397	0.23
45	South Dakota	96	1,056	0.28
46	Maine	72	792	0.13
47	West Virginia	57	627	0.09
48	Montana	47	517	0.12
49	North Dakota	39	429	0.13
50	Vermont	35	385	0.13
51	Alaska	28	308	0.10
	Other Areas	46	506	0.04
	United States	138,447	1,522,917	1.15

*The minimum number of employees per state listed in “no-match” letters was calculated by multiplying the total number of EDCOR letters sent out to the state by the minimum number of names that is contained in each EDCOR letter (11 names).

** Total employment as of May 2006. Includes letters sent to employers in US territories (American Samoa, Guam, Northern Mariana Islands, Puerto Rico, and the US Virgin Islands) and to employer addresses in foreign countries.

Sources: Social Security Administration 2006, Bureau of Labor Statistics 2006.

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Note: This Backgrounder was updated in 2008 to include in Table 2 the overall share of the foreign-born population by state.