

**From the desk of  
Peter S. Muffoletto, C.P.A.**

# **Employment Verification Form I-9**

Form I-9 is required to be on file for every employee, and must be completed by every prospective employee before being hired.

The form is used in verifying the identity and employment authorization of individuals hired for employment in the United States.

All U.S. employers must ensure proper completion of Form I-9 for each individual they hire for employment.

This includes citizens and noncitizens.

Both employees and employers (or authorized representatives of the employer) must complete the form.

On the form a prospective employee must attest to his or her employment authorization which means that individual is qualified for employment within the US.

The employee must also present his or her employer with acceptable documents evidencing identity and employment authorization.

The employer must examine the employment eligibility and identity document(s) an employee presents to determine whether the document(s) reasonably appear to be genuine and to relate to the employee and record the document information on the Form I-9.

The list of acceptable documents are as follows:

- US Passport;
- Permanent Resident Card, or Alien Registration Card (Form I-551);
- Foreign Passport with an I-551 Stamp;
- Employment Authorization Document with identifying photograph (I-766);
- Driver's License;
- ID Card issued by federal, state, or local government providing photograph, name, date of birth, gender, height, eye color;
- School ID with photograph;
- Voter Registration Card (be careful as there are many who illegally obtain this document);
- U.S. Military card, or draft records;

- Native Tribal documents;
- Driver's license issued by Canada;
- Social Security Card (be careful as some Social Security Cards are marked as NOT Valid for Employment, Valid for Work Only with Insurance Authorization, Valid for Work Only with DHS Authorization);
- Birth Certificate;
- US Citizen ID Card (Form I-179);
- Employment Authorization from Homeland Security.

Not all of the above are required inclusively but sufficient documentation to determine that a prospective employee is eligible for work in the US.

Employers must retain Form I-9 and the supporting documentation for all employees whether currently employed, and those discharged, or have left employment, and available for inspection by authorized government officers.

### **Current Increase in Enforcement**

The United States Immigration and Customs Enforcement (ICE) is currently increasing enforcement on companies suspected of hiring illegal workers, and violating employment law.

ICE has greatly increased their number of annual audits, and fines assessed.

Most recently one of their targeted firms was ordered to pay a record \$34 million settlement after allegations of systematic visa fraud and abuse of immigration processes.

In order to avoid potentially astronomical fines for non-compliance employers need to be ever so vigilant and diligent in their process.

We can assist upon request a complete review of your I-9, and employment hiring, and record retention process.

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