

Social Security

Program Operations Manual System (POMS)

Audience:

DO/BO/TSC:

CR, CR TII, FR, OA, OS, RR, SR

OCO-ODO-IND:

CATA, RECONR

OCO-ODO-SHARE:

CA

OCO-OIO:

CA, CATA, FCR, RECONR

OEO:

ADOCPA, DCCCT, DCCPA, DCCRC, DCCRS, DEAPA, STBSDE, STBSRCC, STBSS

PSC:

CA, CRTA, CS, ICDS, IES, ISRA, RECONR

Citations:

Social Security Act - Section 205(c)(1), Section 205(c)(3), Section 205(c)(4), and Section 205(c)(5);
Regulation No. 4 - Subpart I

TN 4 (09-85)

RS 02201.001 Establishing and Maintaining Earnings Records (E/R's)

Citations:

Social Security Act, Sections 205(c)(2) and 205(c)(3), SSR 69057c., C.B. 1966-1970, p. 249.

A. POLICY PRINCIPLE

1. General

SSA must establish and maintain records of covered wages and self-employment income.

2. SSA Records As Evidence

In proceedings before the Secretary or any court SSA records are evidence of:

- a. the amounts of wages and SEI;
- b. the periods when the wages were paid and the SEI was derived; and
- c. the fact that the amounts reported are wages or SEI under the Act.

3. Absence From an SSA Record Before the Expiration of the Time Limitation

- a. The **absence of an entry of wages** is evidence, though not conclusive, of no wages.
- b. The **absence of an SEI entry** is evidence, though not conclusive, of no SEI.

4. Entry In or Absence From an SSA Record After the Expiration of the Time Limitation

- a. **An entry** in SSA records **of wages** is conclusive evidence of the amount of those wages unless an exception to the time limitation listed in RS 02201.008 applies.
- b. The **absence of an entry of SEI** is conclusive evidence of no SEI for the period unless one of the exceptions in RS 02201.008 applies.

B. DEFINITIONS

1. Year

- a. Wages - A calendar year in which wages were paid or alleged to have been paid.
- b. SEI - A taxable year. A taxable year may be a calendar year, a fiscal year, or a period less than 12 months. (See RS 01803.040 - RS 01803.046 and RS01801.010 for discussion of taxable years.)

2. Time Limitation

- a. After 7/31/56 - 3 years, 3 months, 15 days after the "year" in which wages were paid or SEI derived

NOTE: When the time limitation ends on a Federal nonwork day (as prescribed by statute or Executive Order), the time limitation is extended to the first Federal work day after the nonwork day.

- b. Before 08/01/56 - 3 years, 2 months, 15 days after the "year" in which wages were paid or SEI derived.

3. Statute of Limitations

The legal requirements in section 205(c) of the Act that govern when an earnings record (E/R) may be revised and the exceptions (see RS 02201.008) which permit revision of an E/R after the time limitation.

NOTE: Do not confuse the statute of limitations with the rules of administrative finality (see GN 04001.001 ff. and RS 02201.034) or with the conditions under which SSA may assess or refund contributions to a State when State or local government employment is involved. (See RS 01510.020 - RS 01510.024)

4. Timely Filed

- a. A tax return or earnings report was filed before the end of the time limitation as defined in RS 02201.001B.2.
- b. An SE tax return is considered timely filed if:
 - the envelope in which it is mailed to the Internal Revenue Service Center (IRSC) shows a postmark of April 15 or earlier (or the date extended per RS 02201.001B.2.a.) of the year in which the time limitation expires.
 - IRS otherwise conclusively establishes that it was mailed on or before the due date.

NOTE: See RS 01804.150 ff. if an individual alleges the SE return was timely filed but there is no postmark and OCRO has no record that the return was timely filed.

5. Barred Year

A year for which an E/R cannot be revised because the time limitation has expired and no exception to the statute of limitations exists.

6. Survivor

An individual's surviving spouse, former divorced spouse, child or parent.

To Link to this section - Use this URL:

<http://policy.ssa.gov/poms.nsf/lnx/0302201001>

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