No-Match Immigration Enforcement: Time for Action

Charles D. Stimson and Andrew M. Grossman

"Talkers are no good doers," explains a pragmatic criminal in one of Shakespeare's tragedies. Sweet words are no substitute, and no match, for action when it is needed.

How else can we explain that over 7 million unauthorized individuals are a part of the workforce and that the government has identified most of these workers and their employers and yet has failed to do so much as to instruct them that they may be subject to legal sanction for breaking the law?² For all the talk about the "immigration crisis," remarkably little progress has been made in dampening the economic allure of illegal immigration.

The illegal workforce is too big to address through police action alone. The quickest gains to enforcement, at the least effort and expense, will come through giving employers the incentive to follow the law and steer clear of illegal labor. Specifically, the government needs to target its enforcement efforts to encourage employers to verify the work statuses of employees they have reason to believe may be unauthorized to work, as they are already required to do by law, and to cease employing unauthorized workers.

The best approach to this problem is the use of "no-match" letters. These letters inform an employer that the Social Security Administration (SSA) was unable to match its employees' wage reports (submitted through a standard W-2 form) with the information in its records.

The bulk of no-match letters concern unauthorized workers.³ Because no-match letters are so well tar-

Talking Points

- The federal government has identified many of the more than 7 million unauthorized workers in the U.S. economy through the routine checking of Social Security numbers to allocate retirement benefits.
- However, a lawsuit last year blocked a proposed rule to use "no-match" letters as a tool to enforce immigration laws. Rather than contest every point in court, the Bush Administration pragmatically reworked the rule to meet the court's concerns.
- Time is running out for this Administration, and its successor is unlikely to take workplace immigration enforcement seriously. Now is the time to put employers on notice that they cannot bury their heads in the sand when they receive no-match letters.
- Congress should do its part by putting a quick end to delaying anti-enforcement lawsuits and clarifying the legal authorities for the sharing of Social Security no-match data.

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geted and easy to act on, they would be among the least burdensome means of improving workplace immigration-law compliance for law enforcement, employers, and employees. At the same time, they promise to be very effective at helping honest employers to sort out unauthorized workers and encouraging businesses to stick with legal labor.

In 2007, the Department of Homeland Security (DHS) chose to use a carrot, not a stick, to persuade more employers to use no-match letters to determine whether their employees are authorized to work in the United States and to terminate those who are not. It issued a new rule clarifying that receipt of a no-match letter "may," depending on the circumstances, constitute constructive knowledge that a worker is unauthorized and granting employers a safe harbor from immigration enforcement actions based on no-match letters when they take certain simple actions, such as double-checking their records. DHS drafted an insert, to accompany no-match letters, explaining how to take advantage of the safe harbor.

Anti-enforcement groups were quick to protest, admitting that this new approach would actually have an impact on illegal employment. Last October, a federal court issued a preliminary injunction against enforcement of the new rule and mailing of the inserts on the grounds that DHS did not sufficiently justify its change in policy, may not have the statutory authority to promise an additional safe harbor from anti-discrimination lawsuits on the

basis of actions taken in response to the receipt of no-match letters, and did not conduct a required "regulatory flexibility analysis." In response, DHS has proposed a supplemental rule, effectively resolving the court's three concerns. If litigation over the letters continues, as is probably inevitable, the new rule will likely hold up in court.

The Bush Administration deserves praise for attempting to use no-match letters in immigration enforcement; but with time to act running out, and little likelihood that the next Administration will focus on workplace enforcement, the Bush Administration must move quickly to implement the supplemented rule. Sending out a full round of the updated no-match letters this year could be enough to cement the new policy in place.

Congress, meanwhile, should clarify the law to put a quick end to the litigation and to allow SSA to share no-match data directly with DHS to target law-enforcement efforts more effectively. At a time when the failure of immigration policy is on many voters' minds, the Administration and Congress need to act soon to demonstrate that they are more than just talkers when it comes to illegal immigration.

The No-Match Letter

No-match letters are not new. They are a tested component of the Social Security system, in use for nearly 30 years. SSA is required to track workers' wage histories for the purpose of calculating

- 1. Richard III, Act I, Scene III.
- 2. See, e.g., Jaffrey Passel, Pew Hispanic Ctr., The Size and Characteristics of the Unauthorized Migrant Population in the U.S. 1 (2006), http://pewhispanic.org/files/reports/61.pdf.
- 3. CHIRAG MEHTA, NIK THEODORE, AND MARIELENA HINCAPIÉ, CTR. FOR URBAN ECON. DEV., SOCIAL SECURITY ADMINISTRATION'S NO-MATCH LETTER PROGRAM: IMPLICATIONS FOR IMMIGRATION ENFORCEMENT AND WORKERS' RIGHTS I (2003), http://www.uic.edu/cuppa/uicued/npublications/recent/SSAnomatchreport.pdf. Estimates range from about one-half to as high as 90 percent. James Jay Carafano, *Court Stops Social Security "No-Match" Immigration Enforcement*, The Heritage Foundation, Sep. 6, 2007, http://www.heritage.org/Research/immigration/wm1600.cfm.
- 4. Safe Harbor Procedures for Employers Who Receive a No-Match Letter, 8 C.F.R. 274A (2007).
- 5. See, e.g., Pia Orrenius, "No Match," No Sense, WALL ST. J., Aug. 13, 2007, available at http://online.wsj.com/article/SB118696799111695643.html ("The new no-match program...has the potential to impact the employment of three to four million undocumented workers.... Fears of no-match letters reflect a simple reality—this could work.").
- 6. American Federation of Labor v. Chertoff, No. 07-04472, 2007 WL 2972952 (N.D. Cal. Oct. 10, 2007).
- 7. Safe Harbor Procedures for Employers Who Receive a No-Match Letter: Clarification, 73 FeD. Reg. 15944 (2007) [hereinafter Supplemental Rule].



Social Security benefits and collects this information from the W-2 forms that employers submit each year for each of their employees. Each year, SSA receives between 8 million and 11 million W-2 forms containing names and Social Security numbers (SSNs) that do not match the information in its records. It sends each of these workers a letter alerting the worker to this discrepancy, explaining the possible consequences of not receiving credit for earnings, and giving guidance on how to fix the problem.

Beginning in 1994, SSA started sending nomatch letters to employers who submitted 10 or more W-2 forms that could not be matched to SSA records or who have no-matches for more than one-half of 1 percent of their workforces. ¹⁰ These letters inform employers of the no-matches and explain common reasons for them, such as typographical errors, name changes, and incomplete W-2 forms. ¹¹ The majority of the individuals named in the no-match letters sent to employers are aliens unauthorized to work in the United States. ¹²

Social Security no-match letters, then, are a powerful tool for the enforcement of immigration law that has been underutilized. Yet, although the "knowing" employment of an alien unauthorized to work in the United States is illegal under the Immigration Reform and Control Act of 1986 (IRCA), ¹³ the legal significance of receiving a no-match letter—which may give an employer reason to suspect that a worker is not authorized—to this inquiry was never made clear. Under Immigration and Naturalization Service (INS) regulations,

knowledge that an employee is unauthorized can be actual or "constructive," which is "knowledge which may be fairly inferred through notice of certain facts and circumstances." ¹⁴

As a result of this general language, some employers are uncertain as to whether receiving a no-match letter would amount to constructive knowledge that an employee is unauthorized to work and that the employer is thus subject to civil and criminal liability for violating the law. Over the years, INS issued a number of informal guidance letters to employers who had inquired about this issue. Though these letters did vary somewhat in their advice, they generally explained that while "mere receipt of an SSA no-match letter" alone would usually not prove to be constructive knowledge, "employers cannot turn a blind eye to SS nomatch letters and should perform reasonable due diligence." 15 INS, however, never released any public statement on the matter. 16

Many employers took advantage of this uncertain state of affairs. According to a report by SSA's Inspector General, over 70 U.S. employers had more than 5,000 no-match employees apiece in 2002. Six employers had more than 15,000 apiece, and one topped out at 36,000. Unauthorized labor is rampant across entire industries, such as food services and agriculture. The Western Growers Association, for example, estimates that "50 to 80 percent of the workers who harvest fruit, vegetables, and other crops are illegal immigrants," while the National Council of Agricultural Employers puts the figure at 76 percent. Incredibly, such

^{17.} Editorial, *Immigration Match-Up*, NAT'L REV., Aug. 15, 2007, *available at* http://article.nationalreview.com/?q=NjMxYzI1NjFlNTVhNDNiNGMyOWJlNWUxNDdjOTUwMDU=.



^{8.} Social Security Administration, Overview of Social Security Employer No-Match Letters Process, http://www.ssa.gov/legislation/nomatch2.htm (last visited May 1, 2008).

^{9.} Chertoff, 2007 WL 2972952 at *1.

^{10.} Id.

^{11.} See Mehta et al., supra note 3, at 36-38.

^{12.} See supra note 2.

^{13. 8} U.S.C. § 1324(a)(1).

^{14. 8} C.F.R. § 274a.1(l)(1).

^{15.} Supplemental Rule, 73 FED. REG. at 15948.

^{16.} *Id.* at 15948–49.

employers routinely claim that even those enormous figures—even when accompanied by such telltale signs as multiple employees submitting the same SSN, SSNs with all zeros, and SSNs with the Area Number "666" —are not sufficient to confer constructive knowledge that their workers were unauthorized. ²¹

In August 2007, INS promulgated a formal rule on no-match letters to ensure greater uniformity of enforcement and "to eliminate ambiguity regarding an employer's responsibilities upon receipt of a nomatch letter."²² Specifically, the rule added to the definition of "constructive knowledge" an example of a circumstance that "may, depending on the totality of relevant circumstances," indicate constructive knowledge: "written notice to the employer from the Social Security Administration reporting earnings on a Form W-2 that employees' names and corresponding social security account numbers fail to match Social Security Administration records."23 This provision, though more specific and legally binding, is otherwise very similar to the informal advice that INS had issued previously.²⁴

In addition to clarifying the definition of "constructive knowledge," the new regulation created a safe harbor for employers who receive no-match letters. An employer will not be considered to have

constructive knowledge, based on receipt of a nomatch letter, that an employee is unauthorized to work in the U.S. if the employer (1) checks its records to ensure that it did not make a clerical error; (2) asks the employee mentioned in the letter to confirm the accuracy of his or her information; (3) if necessary, asks the employee to resolve the issue with SSA within 90 days of receipt of the letter; and (4) if the issue was not resolved, attempts to re-verify the employee's employment eligibility without using any documents containing a disputed Social Security number.²⁵

According to the new regulation's preamble (though not the regulation itself), employers who take these steps would also enjoy a safe harbor from government lawsuits under IRCA's anti-discrimination provision, which prohibits discrimination on the basis of national origin and citizenship status. ²⁶ Failure to take these steps does not mean that an employer possesses knowledge that an employee is unauthorized to work, but merely that DHS may, as before, use receipt of the letter as evidence of constructive knowledge of that fact.

To inform employers of the safe harbor and their obligations under IRCA, SSA revised its no-match guidance. The proposed no-match letter for 2007 (since withdrawn due to a court injunction) adds

- 22. Supplemental Rule, 73 FED. REG. at 15949.
- 23. Id.

- 25. 8 C.F.R. § 274a.1(l)(2) (2008).
- 26. 72 FED. REG. 45611, 45613-14.



^{18.} Public Comment of Western Growers Association on Safe-Harbor Procedures for Employers Who Receive a No-Match Letter, Docket No. ICEB-2006-0004, http://www.regulations.gov/fdmspublic/component/main?main=DocumentDetail&d=ICFB-2006-0004-0171 1

^{19.} Public Comment of National Council of Agricultural Employers on Safe-Harbor Procedures for Employers Who Receive a No-Match Letter, Docket No. ICEB-2006-0004, http://www.regulations.gov/fdmspublic/component/main?main=DocumentDetail&d=ICEB-2006-0004-0145.

^{20.} OFFICE OF THE INSPECTOR GENERAL, SOCIAL SECURITY ADMINISTRATION, SOCIAL SECURITY NUMBER MISUSES IN THE SERVICE, RESTAURANT, AND AGRICULTURE INDUSTRIES app. C (2005), available at http://www.ssa.gov/oig/ADOBEPDF/A-08-05-25023.pdf.

^{21.} See, e.g., Chamber of Commerce of the United States, [Proposed] Complaint in Intervention at 12, American Federation of Labor v. Chertoff, No. 07-04472, 2007 WL 2972952 (N.D. Cal. Oct. 10, 2007).

^{24.} Compare with letter from Paul Virtue, General Counsel, Immigration and Nationalization Service, in Supplemental Rule, 73 FED. REG. at 15948. ("[A]n employer who discovers that its employee has lied on a Form I-9 about any fact is fully entitled to take reasonable steps...to ensure that the employee has not also lied about his or her work authorization or anything else on the form, and...if it continues the employment without doing so, it is taking a risk that it may be held liable if in fact the employee is not authorized.").

an additional "common reason" for a no-match: "The name or Social Security number reported is false, or the number was assigned to someone else." The new letter also states clearly that the letter "does not, by itself, make any statement about an employee's immigration status" and that the employer should follow the instructions in the DHS insert accompanying the letter.

The DHS insert (also enjoined by the court) advises employers, through a series of questions and answers, of what steps they should take in response to having received the no-match letter. It advises recipients not to disregard the no-match letter, because if any employees named in the letter are found to be unauthorized, DHS could "determine that you have violated the law by knowingly continuing to employ unauthorized persons," which would lead to civil and criminal sanctions. Instead, employers should follow the four steps described above to take advantage of the safe-harbor provision.

The new rule and accompanying letters were an attempt to inform employers of their obligations under IRCA and of the risk they run by turning a blind eye to their employees' false or forged credentials. That this rule would have been successful had it been fully implemented last year, convincing employers to do their due diligence when they have reason to believe that an employee might not be authorized to work within the United States, is indicated by the great speed with which groups that oppose the enforcement of immigration law moved to challenge it.

The Lawsuit

Within two weeks of the new regulation's release, a group of labor unions filed suit in federal court to block it, accusing DHS of attempting to "commandeer the Social Security tax system for immigration-

enforcement purposes."²⁹ Specifically, they alleged that DHS's revised definition of "knowing" was inconsistent with IRCA, that IRCA denied INS the authority to require employers to re-verify workers' statuses, that the regulation was "arbitrary and capricious" under the Administrative Procedures Act, and that neither DHS nor SSA has statutory authority to use no-match letters as a tool to enforce immigration laws. The unions won first a temporary restraining order and then a preliminary injunction preventing the new rule from going into effect and the new no-match letters from being sent.

District Judge Charles Breyer rejected the unions' broadest, most strident claims. The revised definition of "knowing" was consistent with IRCA, and IRCA did give INS the authority to require employers to re-verify workers' authorizations. There was a "rational connection" between the use of nomatch letters in immigration enforcement and evidence that the letters reliably indicate immigration violations. And neither DHS nor SSA exceeds its powers by working with the other to use the Social Security program to inform employers of their obligations to follow immigration laws and as evidence of violations.

Nonetheless, the court granted a preliminary injunction on the basis of three "serious questions going to the merits of the plaintiffs' contentions" and the fact that the "balance of hardships" if the rule does go into effect "tips sharply in plaintiff's favor" because some employers would fire workers named in the revised no-match letters. ³⁰ In contrast, the court said, delay in implementation would not irreparably harm the government, which had already waited a year since closure of the comment period to promulgate the final rule and so could wait longer while the merits of the plaintiffs' claims are resolved. ³¹

^{31.} *Id.* at *6.



^{27.} Social Security Administration, Sample 2007 Employer Correction Request Letter, http://www.nilc.org/immsemplymnt/SSA-NM_Toolkit/ssa_no-match_prototypeletter_2007-08.pdf (last visited May 1, 2008).

^{28.} Department of Homeland Security, Sample 2007 "No-Match" Letter Insert, http://www.nilc.org/immsemplymnt/SSA-NM_Toolkit/ssa_no-match_dhs_insert_letter_2007-08-10.pdf (last visited May 1, 2008).

^{29.} Complaint at 1, American Federation of Labor v. Chertoff, No. 07-04472, 2007 WL 2972952 (N.D. Cal. Oct. 10, 2007).

^{30.} Chertoff, 2007 WL 2972952 at *1, 5-6.

Of the court's three findings supporting the injunction, the only substantive one concerned a provision in the regulation's preamble and similar language in the DHS insert stating that employers would not face government lawsuits under IRCA's anti-discrimination provision when they terminate employees after following the safe-harbor provisions described in the rule and the letter. Because these lawsuits are brought by the Department of Justice (DOJ), not DHS, the court questioned whether this provision exceeds DHS's authority under IRCA. 32

The court's other two adverse findings concerned the procedures followed by DHS in promulgating the new regulation, rather than its substance.

First, the regulation's position that no-match letters should put employers on notice of a possible immigration-law violation was "arbitrary and capricious," as defined by the Administrative Procedures Act (APA), because it "departs from agency precedent without explanation." Agencies may change policies, but "when they do so they must provide a reasoned analysis indicating [that] the prior policies and standards are being deliberately changed, not casually ignored." The court quoted from several letters to employers, supplied by those challenging the regulation, stating that a no-match letter alone would not be sufficient to establish constructive knowledge regarding the employment eligibility of an employee. Because "DHS has changed course" in its policy, it was required to present a "reasoned analysis" of its decision to comply with the APA.³³

Second, the court ruled that DHS had impermissibly failed to conduct a Regulatory Flexibility Act (RFA) analysis. The RFA, among other things, requires the agency to state what steps it has taken to minimize the impact of a regulation on small

businesses. DHS had argued that no such analysis was required because the new rule did not "mandate any new burdens on the employer...but merely adds specific examples and a description of a 'safe harbor'" and because the rule was solely interpretive and so not subject to RFA analysis. The court rejected these explanations as inconsistent and stated that the new rule, in fact, "mandates costly compliance" and so would seem to require an RFA analysis. ³⁴

Because the plaintiffs had raised serious questions about the propriety of the new regulation and had demonstrated likely harm from enforcement, the court granted a preliminary injunction enjoining enforcement of the new regulation.

DHS Responds

Without conceding any of the questions raised by Judge Breyer, in March of this year, DHS issued a "supplemental proposed rule" addressing the court's three findings.³⁵ Because the court's decision was based on narrow grounds—its opinion did not question whether the new rule was irrational or, in its major provisions, beyond DHS's statutory authorities—no change in the rule itself was required, but only additional materials supporting the rulemaking process and one revision in the rule's preamble.

Though DHS disputed that the new regulation constituted a change in policy under the APA, as it had never released a formal policy regarding the legal import of no-match letters,³⁶ it nonetheless supplied a "reasoned analysis" supporting the new policy, offering two main justifications for its issuance of the new rule.

First, the rule was intended to "eliminate ambiguity regarding an employer's responsibilities upon receipt of a no-match letter" and to "provide greater

^{36.} *Id.* at 15949 ("neither the INS nor DHS had ever released any formal statement of agency policy on the issue," which left employers and labor organizations "free to stake out positions on the question that best served their parochial interests." Indeed, "The August 2007 Final Rule was designed to remedy this confused situation…").



^{32.} Id. at 10-11.

^{33.} Id. at *9-10.

^{34.} Id. at *11-13.

^{35.} Supplemental Rule, 73 FED. REG. at 15945.

predictability" for employers taking steps to act on no-match letters.³⁷ As discussed above, the agency's previous guidance had been in letters to individual employers and had not been entirely consistent.

Second, the rule was intended to help "smoke out" unauthorized workers. ³⁸ A growing body of evidence, mentioned above, shows that no-match letters often indicate the presence of unauthorized workers, and this is particularly the case in industries where illegal labor is prevalent, such as agriculture. This kind of evidence implies that employers may have constructive knowledge that an employee is unauthorized to work solely upon receipt of a no-match letter. That analysis is more than sufficient, under the APA's very low "rational connection" standard, for a change in policy to avoid being "arbitrary and capricious." ³⁹

Additionally, though still disputing the need for a Regulatory Flexibility Act analysis, DHS simply undertook one and published its results as an attachment to the supplemental rule. 40

The one revision made in the previously released rule was to strike the statement that promised a safe harbor from government anti-discrimination lawsuits. This text, as part of the preamble, was not actually a part of the regulation and would not have had the force of law, and in any case, the bulk of such suits are filed by individuals, not the government. The purpose of the text was to limit DHS's own discretion in filing such lawsuits, which it is permitted to do even though DOJ has primary enforcement responsibility. ⁴¹ DHS stated that it will work with DOJ to update DOJ's guidance on employers' anti-discrimination obligations and revise the language used in its proposed insert accordingly.

With its supplemental rule, DHS has taken a pragmatic approach, addressing all three of Judge Breyer's findings that support the preliminary injunction against implementation of the rule.

Next Steps

DHS is now in a strong position to put its new no-match strategy into action, and it must do so with haste if it is to have an impact, given the uncertainties of enforcement beyond inauguration day in 2009. DHS and SSA should prepare to send out no-match letters for the 2007 tax year that instruct employers on their legal obligations and the serious consequences of turning a blind eye. No doubt the same parties as before, or their allies, will seek further delay in court, but the supplemented rule will likely stand up to judicial scrutiny. Then the federal government can take this small step toward getting serious about immigration enforcement.

Congress could also act to speed this process. For all its talk of getting tough on immigration and cracking down on companies that continue to employ unauthorized workers, Congress has dropped the ball on no-match letters. DHS delayed publishing its final no-match rule for a year to see whether Congress would enact a comprehensive immigration reform updating and clarifying its authorities to use no-match letters and share nomatch data. Comprehensive reform, in the end, went nowhere, and Congress has even failed to act on several enforcement-focused proposals from both Democrats and Republicans that include nomatch provisions. It still has an opportunity both to speed deployment of this tool by putting an end to the protracted litigation and even to make the use of no-match letters more effective.

37. Id.

^{41.} Id. at 15950.



^{38.} Id. at 15949-50.

^{39.} See Motor Vehicle Mfrs. Ass'n of U.S. v. State Farm Mut. Auto. Ins. Co., 463 U.S. 29, 43 (1983) (stating "an agency rule would be arbitrary and capricious if the agency has relied on factors which Congress has not intended it to consider, entirely failed to consider an important aspect of the problem, offered an explanation for its decision that runs counter to the evidence before the agency, or is so implausible that it could not be ascribed to a difference in view or the product of agency expertise").

^{40.} Supplemental Rule, 73 FED. REG. at 15952-54.

The House's leading immigration enforcement plan, the Secure America Through Verification and Enforcement Act (SATVEA, H.R. 4088), sponsored by Representative Heath Schuler (D–NC), includes strong no-match provisions. This legislation would go a step farther than DHS's new rule, requiring that, in its no-match letters, SSA "instruct employers to notify listed employees that they have 10 business days to correct the mismatch with the Social Security Administration or the employer will be required to terminate their employment."42 This would, in effect, make failure to take timely action on a no-match letter conclusive evidence that an employer has knowledge that an employee is unauthorized to work, exposing the employer to civil and criminal penalties.

SATVEA also clarifies SSA's authority to share nomatch information with DHS. Specifically, it would "require that information regarding all unresolved mismatch notifications and regarding all multiple use notifications that lead to the identification of an unauthorized user of a social security account number be shared with the Secretary of the Department of Homeland Security on a timely basis." DHS could then use this information to target its workplace enforcement efforts.

Though over 150 Members of Congress have joined SATVEA as cosponsors, the House leader-ship has refused to schedule a vote on the bill. Unless Congress acts, there will be more time-wasting lawsuits, and further delay on implementing no-match immigration enforcement will be inevitable. Nonetheless, the Administration should press forward with the new rule, as supplemented, and continue to explore other ways in which SSA and DHS might share information under their current statutory authorities.

Conclusion

Over 7 million unauthorized workers fill American jobs. The Social Security Administration's nomatch letters already reach the employers of millions of these unauthorized workers, but many do not know what specific steps they should take in response to a no-match letter or that they may face penalties for simply ignoring it. DHS's new safeharbor rule gives the existing law teeth by informing employers of their obligations and stating DHS's intent to hold employers to them while providing a simple, straightforward process for employers to comply with the law and eliminate the legal uncertainty that they now face.

DHS's response to legal challenge and delay was pragmatic, calculated specifically to address the court's concerns about the new rule without weakening it and to begin the implementation process as quickly as possible. The time for action, however, is running short, with only a few months in office remaining for the current Administration and grave doubts that its successor will make immigration enforcement a priority.

Moving forward on no-match letters now could make a difference for years, no matter the immigration policy of the next Administration. After all, the new no-match letters, once mailed, cannot be unsent, and the legal advice they provide to employers, especially as concerns constructive knowledge of their employees' work authorization, cannot be taken back. The talkers have done their part, and now it is time for the doers at DHS to act.

—Charles D. Stimson is Senior Legal Fellow and Andrew M. Grossman is Senior Legal Policy Analyst in the Center for Legal and Judicial Studies at The Heritage Foundation.

^{43.} See Alan Ota and Molly Hooper, House Democrats Want Deal on Visas For Skilled Foreign Workers, CQ TODAY, April 2, 2008.



^{42.} This 10-day deadline may not allow employers and employees enough time to resolve mismatches that are due to routine administrative mistakes, especially when it is SSA's records that are mistaken. SATVEA would be no less powerful an enforcement tool with a 30-day deadline, which would allow sufficient time to resolve legitimate errors.