New York State Department of Taxation and Finance Taxpayer Services Division Technical Services Bureau

Secrecy Provisions Regarding Cooperation With the

Department of Social Services and Department of Labor

Inquiries have been made concerning what information and records could be made available to the Departments of Social Services and Labor under our secrecy provisions.

Chapter 545 of the Laws of 1978, effective July 24, 1978 and remaining in effect until March 31, 1981, has amended the Tax Law along with the Social Services Law and Labor Law with regard to the secrecy provision to provide a statewide wage reporting system.

Prior to the enactment of this law, the information that could be disclosed by the Tax Department to Social Services was defined by Executive Law Section 49 and Social Services Law Sections 111-b and 136-a. Executive Law Section 49 authorizes disclosure by the Tax Department to the Welfare Inspector General, the name, address, social security number, employment history and number of dependents claimed by a welfare recipient "suspected of abusing, defrauding or otherwise violating the welfare system." Under Social Services Law Section 136-a, the Social Services Department could obtain from the Tax Department this same information. To locate deserting parents and fathers of children born out of wedlock, Section 111-b of the Social Services Law requires all State departments and agencies to provide such assistance and data as will enable the Department of Social Services and Social Services Districts to properly carry out their powers and duties to locate such parents and to enforce their liability for the support of their children. Information required under this section for each parent is the name, address and any aliases, physical description, social security number, employment history, military record, police record, any proceedings with respect to desertion etc.

Tax Law Section 171-a has been added and Section 697(e) has been amended to provide a statewide reporting system. This will require employers, who are required to deduct and withhold tax, to submit a quarterly report providing the name, social security number and gross wages paid to each employee who resides or is employed in this State.

Utilizing this information, the Tax Department will provide to the Department of Social Services the names, social security numbers and gross wages of employees who are applicants for or recipients of benefits under the Social Services Law or absent parents and who are certified by the Department of Social Services to be applicants for or recipients of benefits under the Social Services, Law or absent parents. The information will also be supplied to the Department of Social Services, in appropriate cases, to establish support obligations pursuant to the Social Services Law and the Family Court Act. The Department of Labor will be furnished with names and social security numbers of employees who are applicants for or recipients of benefits under the unemployment benefits system and who are certified by the Department of Labor to be applicants for or recipients of benefits under the unemployment benefits system. This Department is also authorized to furnish to the Departments of Social Services and Labor the names, addresses and identification numbers of the employees.