

Form I-9

All employers are responsible for verifying the identity and eligibility of employees to work in the United States if those employees were hired after Nov. 6, 1986. As employers, churches must complete an Employment Eligibility Verification form for each new employee. This form is better known as Form I-9.

Form I-9 is not an IRS form and is not filed with any government agency. However, it is important for churches to be familiar with this form because they can be assessed fines for failing to comply with the requirements summarized below. In 2007, the U.S. Citizenship and Immigration Services (USCIS) of the Department of Homeland Security released an updated Form I-9. Be sure to use the current form rather than the previous form. The new Form I-9 contains a number of changes, including the following: (1) five documents were removed from List A (documents establishing identity and employment eligibility), and one document was added; (2) all employment authorization documents with photographs have been consolidated as one item on List A; (3) the Form I-9 instructions now indicate that the employee is not required to provide his or her Social Security number in Section 1 of the Form I-9, unless he or she is employed by an employer who participates in E-Verify; (4) employers may now sign and retain Forms I-9 electronically. Churches should:

- Ensure that each new employee completes Section 1 of the Form I-9 at the time of the hire. Review the employee's documents and fully complete Section 2 of the Form I-9 within 3 business days of the hire. Collect a Form I-9 for all employees, including ministers, hired after Nov. 6, 1986, even if the church has no doubt that someone is a U.S. citizen. An employee signs part of the form and the employer signs part of the form. The form's instructions list documents employees may show to verify their identity and eligibility to work in the United States.
- Review the USCIS Web site for instructions that will assist you in completing the Form I-9. You can also download Form I-9 from the USCIS Web site.
- Collect forms from new employees only, not from all applicants. When extending job offers, churches should clarify that employment is conditioned on completion of a Form I-9. Employers should remind new employee to bring their documents the first day of work. Forms should be completed no later than the end of the employee's third day at work.
- Accept documents that appear to be genuine and relate to the employee. If churches act reasonably when deciding that a document is genuine, they will not be held responsible for a mistake. Churches may keep photocopies of original identification and verification documents with each employee form. This is not required by law but may be helpful in case there is ever a question about whether a document was genuine.

- Keep each Form I-9 for at least three years. If a church employs a person for more than three years, the church must retain the form until one year after the person leaves employment. Forms should be kept confidential.
- Upon request, show completed forms to authorized officials of the Bureau of Immigration and Customs Enforcement, Department of Labor or the Justice Department's Office of Special Counsel for Unfair Immigration-Related Employment Practices. Officials will give three days notice before inspection.