



SOCIAL SECURITY ADMINISTRATION

[Docket No. SSA –2014-0071]

Privacy Act of 1974, as Amended; Computer Matching Program (SSA/Department of the Treasury, Internal Revenue Service (IRS) - Match Number 1310

AGENCY: Social Security Administration (SSA).

ACTION: Notice of a renewal of an existing computer matching program that will expire on September 30, 2015.

SUMMARY: In accordance with the provisions of the Privacy Act, as amended, this notice announces a renewal of an existing computer matching program that we are currently conducting with IRS.

DATES: We will file a report of the subject matching program with the Committee on Homeland Security and Governmental Affairs of the Senate; the Committee on Oversight and Government Reform of the House of Representatives; and the Office of Information and Regulatory Affairs, Office of Management and Budget (OMB). The matching program will be effective as indicated below.

ADDRESSES: Interested parties may comment on this notice by either telefaxing to (410) 966-0869 or writing to the Executive Director, Office of Privacy and Disclosure, Office of the General Counsel, Social Security Administration, 617 Altmeyer Building, 6401 Security Boulevard, Baltimore, MD 21235-6401. All comments received will be

available for public inspection at this address.

FOR FURTHER INFORMATION CONTACT: The Executive Director, Office of Privacy and Disclosure, Office of the General Counsel, as shown above.

SUPPLEMENTARY INFORMATION:

A. General

The Computer Matching and Privacy Protection Act of 1988 (Public Law (Pub. L.) 100-503), amended the Privacy Act (5 U.S.C. 552a) by describing the conditions under which computer matching involving the Federal government could be performed and adding certain protections for persons applying for, and receiving, Federal benefits. Section 7201 of the Omnibus Budget Reconciliation Act of 1990 (Pub. L. 101-508) further amended the Privacy Act regarding protections for such persons.

The Privacy Act, as amended, regulates the use of computer matching by Federal agencies when records in a system of records are matched with other Federal, State, or local government records. It requires Federal agencies involved in computer matching programs to:

(1) Negotiate written agreements with the other agency or agencies participating in the matching programs;

(2) Obtain approval of the matching agreement by the Data Integrity Boards of the participating Federal agencies;

- (3) Publish notice of the computer matching program in the Federal Register;
- (4) Furnish detailed reports about matching programs to Congress and OMB;
- (5) Notify applicants and beneficiaries that their records are subject to matching; and
- (6) Verify match findings before reducing, suspending, terminating, or denying a person's benefits or payments.

B. SSA Computer Matches Subject to the Privacy Act

We have taken action to ensure that all of our computer matching programs comply with the requirements of the Privacy Act, as amended.

Kirsten J. Moncada,
Executive Director,
Office of Privacy and Disclosure,
Office of the General Counsel.

Notice of Computer Matching Program, SSA with the Department of the Treasury,
Internal Revenue Service (IRS)

A. Participating Agencies

SSA and IRS

B. Purpose of the Matching Program

The purpose of this matching program is to set forth the terms under which IRS will disclose to us certain return information for the purpose of establishing the correct amount of Medicare Part B (Part B) premium subsidy adjustments and Medicare prescription drug coverage premium increases under sections 1839(i) and 1860D-13(a)(7) of the Social Security Act (Act) (42 U.S.C. 1395r(i) and 1395w-113(a)(7)), as enacted by section 811 of the Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (MMA; Pub. L. No. 108-173) and section 3308 of the Affordable Care Act of 2010 (Pub. L. No. 111-148).

C. Authority for Conducting the Matching Program

The legal authority for this agreement is section 6103(1)(20) of the Internal Revenue Code (IRC 6103(1)(20)), which authorizes IRS to disclose specified return information to

us with respect to taxpayers whose Part B and/or prescription drug coverage insurance premium(s) may (according to IRS records) be subject to premium subsidy adjustment pursuant to section 1839(i) or premium increase pursuant to section 1860D-13(a)(7) of the Act for the purpose of establishing the amount of any such adjustment or increase. The return information IRS will disclose includes adjusted gross income and specified tax-exempt income, collectively referred to in this agreement as modified adjusted gross income (MAGI). This return information will be used by officers, employees, and our contractors to establish the appropriate amount of any such adjustment or increase.

Sections 1839(i) and 1860D-13(a)(7) of the Act (42 U.S.C. 1395r(i) and 1395w-113(a)(7)) requires our Commissioner to determine the amount of an enrollee's premium subsidy adjustment, or premium increase, if the MAGI is above the applicable threshold as established in section 1839(i) of the Act (42 U.S.C. 1395r(i)).

D. Categories of Records and Persons Covered by the Matching Program

We will provide IRS with identifying information with respect to enrollees from the Master Beneficiary Record system of records, SSA/ORSIS 60-0090, published at 71 FR 1826 (January 11, 2006). We will maintain the MAGI data provided by IRS in the Medicare Database system of records, SSA/ORSIS 60-0321, originally published at 69 FR 77816 (December 28, 2004), and revised at 71 FR 42159 (July 25, 2006).

IRS will extract MAGI data from the Return Transaction File, which is part of the Customer Account Data Engine Individual Master File, Treasury/IRS 24.030, published at 77 FR 47948 (August 10, 2012).

E. Inclusive Dates of the Matching Program

The effective date of this matching program is October 1, 2015; provided that the following notice periods have lapsed: 30 days after publication of this notice in the Federal Register and 40 days after notice of the matching program is sent to Congress and OMB. The matching program will continue for 18 months from the effective date and, if both agencies meet certain conditions, it may extend for an additional 12 months thereafter.

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