



4191-02U

SOCIAL SECURITY ADMINISTRATION

[Docket No. SSA-2019-0054]

Privacy Act of 1974; Matching Program

AGENCY: Social Security Administration (SSA).

ACTION: Notice of a new matching program.

SUMMARY: In accordance with the provisions of the Privacy Act, as amended, this notice announces a new matching program with the Department of the Treasury – Internal Revenue Services (IRS). This computer matching agreement sets forth the terms, conditions, and safeguards under which IRS will disclose to SSA certain return information for the purpose of establishing the correct amount of Medicare Part B premium subsidy adjustments and Medicare Part D premium increases.

DATES: The deadline to submit comments on the proposed matching program is 30 days from the date of publication of this notice in the Federal Register. The matching program will be applicable on October 1, 2020, or once a minimum of 30 days after publication of this notice has elapsed, whichever is later. The matching program will be in effect for a period of 18 months.

ADDRESSES: Interested parties may comment on this notice by either telefaxing to (410) 966-0869, writing to Matthew Ramsey, Executive Director, Office of Privacy and Disclosure, Office of the General Counsel, Social Security Administration, G-401 WHR, 6401 Security Boulevard, Baltimore MD 21235-6401, or emailing Matthew.Ramsey@ssa.gov. All comments received will be available for public inspection by contacting Mr. Ramsey at this street address.

FOR FURTHER INFORMATION CONTACT: Interested parties may submit general questions about the matching program to Andrea Huseth, Director, Office of Privacy and Disclosure, Office of the General Counsel, Social Security Administration, G-401 WHR, 6401 Security Boulevard, Baltimore MD 21235-6401, at Telephone: (410) 966-5855, or send an email to Andrea.Huseth@ssa.gov.

SUPPLEMENTARY INFORMATION: Authority: 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) (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).
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Matthew Ramsey,
Executive Director,
Office of Privacy and Disclosure,
Office of the General Counsel.

PARTICIPATING AGENCIES: SSA and IRS.

AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM: The legal authority for disclosure under this agreement is section 6103(1)(20) of the Internal Revenue Code (IRC section 6103(1)(20)) authorizes IRS to disclose specified return information to SSA 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 or for resolving taxpayer appeals with respect to such adjustment or increase. The return information IRS will disclose, as specified in Article V, subsection E, of the agreement, includes adjusted gross income and specified tax-exempt income, collectively referred to in the agreement as modified adjusted gross income (MAGI) (see Article III, subsection D). This return information will be used by officers, employees, and contractors of SSA to establish the appropriate amount of any such adjustment or increase; and to defend appeals with respect to 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)) require the Commissioner of SSA to determine the amount of a beneficiary'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)).

PURPOSE(S): The purpose of this matching program is to set forth the terms, conditions, and safeguards under which IRS will disclose to us certain return information for the purpose of establishing the correct amount of Medicare Part B premium subsidy adjustments and Medicare Part D premium increases under sections 1839(i) and 1860D-13(a)(7) of the 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).

CATEGORIES OF INDIVIDUALS: The individuals whose information is involved in this matching program are beneficiaries who are enrolled in, or have become entitled to, Medicare Part B, Part D, or both. On a weekly basis, SSA will provide IRS with this information with respect to Medicare Part B and Part D beneficiaries who: 1) are enrolled in Medicare under the rules in section 1837 of the Act (42 U.S.C. § 1395p) and have not disenrolled from Medicare Part B; 2) have filed applications specifically for Medicare Part B; 3) have been determined to have retroactive Medicare Part B entitlement; or 4) have been provided to SSA as enrolled in Part D by the Centers for Medicare & Medicaid Services.

CATEGORIES OF RECORDS: SSA will electronically transmit to IRS the 1) Social Security Number (SSN), 2) name, 3) premium year, and 4) income threshold for each enrollee for whom SSA requests MAGI data. If the enrollee has asked SSA to use a more recent tax year than the usual, SSA will also furnish IRS with an indicator and tax year. When there is a match of enrollee identifiers, and the MAGI data shows income above the applicable threshold established pursuant to section 1839(i) of the Act, IRS will disclose to SSA the enrollee's: 1) adjusted gross income dollar amount, 2) tax-exempt income dollar amount, 3) tax year involved, and 4) filing status.

SYSTEM(S) OF RECORDS: SSA will provide IRS with identifying information with respect to enrollees pursuant to the Master Beneficiary Record, 60-0090, last fully published at 71 Federal Register (FR) 1826 (January 11, 2006), amended at 72 FR 69723

(December 10, 2007), 78 FR 40542 (July 5, 2013), 83 FR 31250-31251 (July 3, 2018), and 83 FR 54969 (November 1, 2018). SSA will maintain the MAGI data provided by IRS pursuant to the Medicare Database File System 60-0321, last fully published at 71 FR 42159 (July 25, 2006) as amended at 72 FR 69723 (December 10, 2007) and 83 FR 54969 (November 1, 2018). 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, last fully published at 80 FR 54063 (September 8, 2015).

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