

**COMPUTER MATCHING AGREEMENT
BETWEEN
THE SOCIAL SECURITY ADMINISTRATION
AND
THE DEPARTMENT OF VETERANS AFFAIRS
VETERANS HEALTH ADMINISTRATION**

Match #1052

I. Purpose

This computer matching agreement sets forth the terms, conditions, and safeguards under which the Social Security Administration (SSA) will disclose tax return information to the Department of Veterans Affairs, Veterans Health Administration (VA/VHA). VA/VHA will use the tax return information to verify veterans' employment status and earnings to determine eligibility for its health benefit programs.

II. Legal Authority

This agreement is executed under the Privacy Act of 1974, 5 United States Code (U.S.C.) § 552a, as amended by the Computer Matching and Privacy Protection Act of 1988, and the regulations and guidance promulgated thereunder, and relevant provisions of the Internal Revenue Code (IRC), 26 U.S.C. § 6103.

The legal authorities for SSA to conduct this computer matching are sections 38 U.S.C. §§ 5106, 5317, 1710, and 26 U.S.C. § 6103(l)(7)(D)(viii).

38 U.S.C. §§ 5106 and 5317 requires Federal agencies to furnish VA with information the VA Secretary may request for determining eligibility for or the amount of VA benefits.

38 U.S.C. § 1710 requires VA/VHA to collect income information from certain applicants for medical care and to use that income data to determine the appropriate eligibility category for the applicant's medical care.

26 U.S.C. § 6103(l)(7) authorizes the disclosure of tax return information with respect to net earnings from self-employment and wages, as defined by relevant IRC sections, to Federal, state, and local agencies administering certain benefit programs under Title 38 of the U.S.C.

Section 7213 of the Intelligence Reform and Terrorism Prevention Act of 2004 provides SSA authority to add a death indicator to verification routines that the agency determines to be appropriate.

III. Definitions

- A. "HEC" means Health Eligibility Center. HEC verifies the self-reported income of certain veterans whose eligibility for medical care is based on income level. HEC is an entity within the VHA, Member Services.
- B. "Tax return information," for purposes of this agreement, means SSA's records obtained under the authority of 26 U.S.C. § 6103 concerning the amount of an individual's earnings from wages or self-employment income, the period(s) involved, and the identities and addresses of employers.

- C. “Disclose” and “Disclosure” mean the release of information or data, with or without the consent of the individual or individuals to whom the data pertains, by either VA/VHA or SSA.
- D. “Breach” means the loss of control, compromise, unauthorized disclosure, unauthorized acquisition, or any similar occurrence where (1) a person other than an authorized user accesses, or potentially accesses, personally identifiable information (defined further below), or (2) an authorized user accesses, or potentially accesses, personally identifiable information for another than authorized purpose (Office of Management and Budget (OMB) Memorandum M-17-12 – *Preparing for and Responding to a Breach of Personally Identifiable Information* (January 3, 2017)).
- E. “Incident” means an occurrence that (1) actually or imminently jeopardizes, without lawful authority, the confidentiality or availability of information or an information system; or (2) constitutes a violation of imminent threat of violation of law, security policies, security procedures, or acceptable use policies.
- F. “Personally Identifiable Information” or “PII” means information that can be used to distinguish or trace an individual’s identity, either alone or when combined with other information that is linked or linkable to a specific individual.

IV. Responsibilities of Parties

A. VA/VHA Responsibilities

1. VA/VHA will furnish SSA with electronic data exchange records for each individual for whom VA/VHA requests tax return information.
2. VA/VHA will match SSA information with VA/VHA records containing self-reported household income of veterans who are eligible for medical care based on income level.
3. VA/VHA will use SSA’s records of wage and self-employment income to verify veterans’ employment status.
4. The VA/VHA component responsible for this disclosure is the VHA Member Services, HEC.
5. VA/VHA, as the recipient agency, will provide Congress and the Office of Management and Budget (OMB) with notice of this program and will publish the required matching notice in the Federal Register (Fed. Reg.).

B. SSA Responsibilities

1. SSA will initially verify the submitted Social Security numbers (SSN) through its batch SSN verification application and will process only verified SSNs through the earnings search. SSA will return SSNs that fail verification to VA with a response indicating, “the SSN did not verify.”
2. SSA will furnish VA/VHA with tax return information for each individual with a verified SSN for whom VA/VHA requests.

V. **Justification and Anticipated Results**

A. Justification

VA/VHA is statutorily required to verify income data reported by medical care applicants, and 38 U.S.C. § 5106 requires SSA to provide this information to VA/VHA at no cost. Federal law authorizes SSA to disclose certain tax return information to VA/VHA (26 U.S.C. § 6103(l)(7)). Accordingly, SSA and VA/VHA determined that this matching program is the most efficient and comprehensive method of collecting and comparing this information. No other administrative activity can efficiently accomplish this purpose.

B. Anticipated Results

Based upon a review of computer matching activities from January 1, 2021 – June 30, 2022, VA/VHA estimates a potential loss avoidance of \$3,040,679.20 gained from recovering copayments. VA/VHA estimates that the cost of operating this computer match with SSA was \$11,374,046.10. This resulted in a cost to benefit ratio of .267:1. SSA does not expect any savings for any SSA programs to result from this matching program.

VI. **Description of Matched Records**

A. System of Records

SSA will match the data in VA/VHA's electronic file with SSA Enumeration data from the Master Files of SSN Holders and SSN Applications (referred to as the Enumeration System), 60-0058, last fully published at 87 Fed. Reg. 263 (January 4, 2022).

SSA will subsequently run those verified SSNs against the Earnings Recording and Self-Employment Income System (referred to as the Master Earnings File (MEF)), 60-0059, last fully published at 71 Fed. Reg. 1819 (January 11, 2006) and amended at 78 Fed. Reg. 40542 (July 5, 2013) and 83 Fed. Reg. 54969 (November 1, 2018) to extract and disclose the needed tax return information to VA/VHA.

VA/VHA will match SSA information with information extracted from its system of records "Income Verification Records -VA" (89VA10NB).

The information in these systems of records may be updated during the effective period of this agreement as required by the Privacy Act.

B. Specified Data Elements

1. VA/VHA will provide SSA with the following information for each individual for whom VA/VHA requests tax return information: first name, last name, SSN, and date of birth (DOB). VA will not include the individual's gender/sex in the finder file it submits to SSA. VA/VHA will provide the requested tax report year for which data is being requested.
2. SSA will provide VA/VHA with the following tax return information from the MEF for each individual with a verified SSN for whom VA/VHA requests information: employer identification numbers (EIN), earnings report type, employer name and

address, year of earnings, wage amounts from Form W-2, and earnings amounts from self-employment.

3. SSA will provide a verification code indicating verified SSN and death indicator for each individual for whom VA/VHA requests information. If the SSN of the individual submitted to SSA fails to verify, SSA will provide VA with the following verification codes only:
 - SSN not in file (never issued to anyone);
 - DOB does not match; other verification input data matches;
 - Name not matched; or
 - SSN not verified; other reason.

C. Number of Records

1. VA/VHA will submit approximately 4 million records per year in a format SSA defines for the duration of this agreement.
2. SSA will provide a response record for each individual that VA/VHA identifies. The total number of records will be equal to or greater than the number of records submitted by VA/VHA. In some instances, an individual may have more than one record on file.

D. Frequency

SSA and VA/VHA will conduct this matching activity every two months. This is an *ad hoc* type data match that runs 6 times per year.

VII. Accuracy Assessments

The SSA Enumeration System used for SSN matching is 100 percent accurate based on SSA's Office of Analytics, Review, and Oversight. "FY 2018 Enumeration Accuracy Review Report, April 2019."

SSA does not have a MEF accuracy assessment specific to the data elements listed in this agreement. The correctness of the return information provided to SSA, as an agent for the Internal Revenue Service (IRS), is generally contingent upon the correctness of the information provided by the payer of the income.

Previous matches with the same files indicate that VA/VHA's records are at least 99 percent accurate.

VIII. Notice Procedures

A. Applicants

Both VA/VHA and SSA will notify all individuals who apply for benefits for their respective programs that they will conduct matching programs. VA/VHA's notice consists of appropriate language printed on its application form. VA/VHA provides a separate pamphlet with appropriate language at each medical center. SSA's notice consists of appropriate language printed on its application forms or a separate handout with appropriate language, when necessary.

B. Beneficiaries/Annuitants

VA/VHA provides periodic notice to patients on medical facility rolls. This notice consists of appropriate language contained in HEC informational pamphlets as well as language printed as notification on VA Form 10-10EZ, Application for Health Benefits, and VA Form 10-10EZR, Health Benefits Renewal Form, or a separate handout with appropriate language, when necessary.

IX. Verification Procedures and Opportunity to Contest

A. Verification Procedures

VA/VHA will take no adverse action regarding individuals identified through the matching process solely based on information that VA/VHA obtains from the match. In accordance with the requirements of the Privacy Act and applicable OMB guidelines, VA/VHA will independently verify and investigate all wage, pension, and self-employment income with the payer of the wages or pension or with the individual recipient, or both. This investigation and confirmation will include the amount of any income involved; whether the individual actually has or had access to such income for his or her own use; and the period or periods when the individual actually had such income.

B. Opportunity to Contest

Before taking any adverse action based on the verified income information received from the match, VA/VHA will provide all medical care recipients from whom VA/VHA decides such adverse action is necessary with the following information:

1. VA/VHA has received information from SSA indicating that an adverse action affecting the medical care recipient's payment is necessary. The medical care recipient has an opportunity to explain the circumstances prior to VA/VHA making a final eligibility determination and initiating billing action;
2. The effective date of any adjustment or overpayment that may result;
3. The medical care recipient has 75 days to contest any adverse decision; and
4. Unless the medical care recipient responds to contest the proposed adverse action in the required 75-day time period, VA/VHA will conclude that the information provided by SSA is correct and will make the necessary adjustment to the recipient's payment.

X. Procedures for Retention and Timely Destruction of Identifiable Records

A. VA will:

1. Maintain all identifiable records received from SSA in accordance with the IRC, 26 U.S.C. § 6103(p)(4). VA will destroy information generated by the match as soon as the information has served the match's purpose and all legal retention requirements have been met. A written report will be provided to the appropriate officials describing such manner of destruction as required by the IRC, 26 U.S.C. § 6103(p)(4)(F).

2. Not create a separate file or system of record, which consists of information concerning only those individuals who are involved in the specific matching program, except as necessary to control or verify the information. VA will destroy any information created for this use as soon as it has served the match's purpose and all legal retention requirements have been met.
- B. SSA provides the tax return data to VA using the files with identifying information provided by VA. These files are the only identifiable records SSA uses in the course of the matching program. SSA will delete the electronic files provided by VA when the match is complete.
 - C. SSA and VA will destroy all such data by electronic purging, unless VA/VHA and SSA are required to retain the information in order to meet evidentiary requirements. In case of such retention for evidentiary purposes, VA/VHA and SSA will retire the retained data in accordance with the applicable Federal Records Retention Schedule (44 U.S.C. § 3303a).
 - D. Neither SSA nor VA will create a permanent file or separate system consisting of information concerning only those individuals who are involved in this matching program.

XI. Records Usage, Duplication, and Redislosure Restrictions

SSA and VA/VHA will adhere to the following limitations on the use, duplication, and redislosure of the electronic files and data provided by the other agency under this agreement:

- A. SSA and VA/VHA will use and access the data only for the purposes described in this agreement.
- B. SSA and VA/VHA will not use the data to extract information concerning medical care recipients therein for any purpose not specified by this agreement, except as required by Federal law.
- C. SSA and VA/VHA will not duplicate or disseminate the data, within or outside their respective agencies, without the written permission of the other agency, except as required by Federal law. SSA and VA/VHA will not give such permission unless the law requires disclosure, or the disclosure is essential to the matching program. For such permission, the agency requesting permission must specify in writing: (1) what data it is requesting be duplicated or disseminated; (2) to whom the data is being duplicated or disseminated; and (3) the reasons that justify such duplication or dissemination.

XII. Security Procedures

SSA and VA/VHA will comply with the requirements of the Federal Information Security Management Act (FISMA), 44 U.S.C. Chapter 35, Subchapter II, as amended by the Federal Information Security Modernization Act of 2014 (Pub. L. 113-283); related OMB circulars and memoranda, such as Circular A-130, *Managing Information as a Strategic Resource* (July 28, 2016) and Memorandum M-17-12 *Preparing for and Responding to a Breach of Personally Identifiable Information* (January 3, 2017); National Institute of Standards and Technology (NIST) directives; and the Federal Acquisition Regulations, including any applicable amendments published after the effective date of this agreement. These laws, directives, and regulations include requirements for safeguarding Federal information systems and PII used in Federal agency business processes, as well as related reporting requirements. Both agencies

recognize, and will implement, the laws, regulations, NIST standards, and OMB directives including those published subsequent to the effective date of this agreement.

FISMA requirements apply to all Federal contractors, organizations, or entities that possess or use Federal information, or that operate, use, or have access to Federal information systems on behalf of an agency. Both agencies are responsible for oversight and compliance of their contractors and agents.

A. Loss Reporting

If either SSA or VA/VHA experiences an incident involving the loss or breach of PII provided by SSA or VA/VHA under the terms of this agreement, they will follow the incident reporting guidelines issued by OMB. In the event of a reportable incident under OMB guidance involving PII, the agency experiencing the incident is responsible for following its established procedures, including notification to the proper organizations (e.g., United States Computer Emergency Readiness Team, the agency's privacy office). In addition, the agency experiencing the incident (e.g., electronic or paper) will notify the other agency's Systems Security Contact named in this agreement. If VA/VHA is unable to speak with the SSA Systems Security Contact within one hour or, if for some other reason notifying the SSA Systems Security Contact is not practicable (e.g., it is outside of the normal business hours), VA/VHA will call SSA's National Network Service Center toll free at 1-877-697-4889. If SSA is unable to speak with VA's Systems Security Contact within one hour, SSA will contact the Enterprise Service Desk, 855-673-4357 (option 5) to create an incident ticket for assignment to the Cyber Security Operations Center (CSOC).

B. Breach Notification

SSA and VA/VHA will follow PII breach notification policies and related procedures issued by OMB. If the agency that experienced the breach determines that the risk of harm requires notification to affected individuals or other remedies, that agency will carry out these remedies without cost to the other agency.

C. Administrative Safeguards

SSA and VA/VHA will restrict access to the data matched and to any data created by the match to only those users (e.g., employees, contractors) who need it to perform their official duties in connection with the uses of the data authorized in this agreement. Further, SSA and VA/VHA will advise all personnel who have access to the data matched and to any data created by the match of the confidential nature of the data, the safeguards required to protect the data, and the civil and criminal sanctions for noncompliance contained in the applicable Federal laws.

D. Physical Safeguards

SSA and VA/VHA will store the data matched and any data created by the match in an area that is physically and technologically secure from access by unauthorized persons at all times (e.g., door locks, card keys, biometric identifiers, etc.). Only authorized personnel will transport the data matched and those created by the match. SSA and VA/VHA will establish appropriate safeguards for such data, as determined by a risk-based assessment of the circumstances involved.

E. Technical Safeguards

SSA and VA/VHA will process the data matched and any data created by the match under the immediate supervision and control of authorized personnel in a manner that will protect the confidentiality of the data, so that unauthorized persons cannot retrieve any data by computer, remote terminal, or other means. Systems personnel must enter personal identification numbers when accessing data on the agencies' systems. SSA and VA/VHA will strictly limit authorization to those electronic data areas necessary for the authorized analyst to perform his or her official duties.

F. Application of Policies and Procedures

SSA and VA/VHA will adopt policies and procedures to ensure that each agency uses the information contained in their respective records or obtained from each other solely as provided in this agreement. SSA and VA/VHA will comply with these guidelines and any subsequent revisions.

G. Security Assessments

NIST Special Publication (SP) 800-37, as revised, encourages agencies to accept each other's security assessments in order to reuse information system resources and/or to accept each other's assessed security posture in order to share information. NIST SP 800-37 further encourages that this type of reciprocity is best achieved when agencies are transparent and make available sufficient evidence regarding the security state of an information system so that an authorizing official from another organization can use that evidence to make credible, risk-based decisions regarding the operation and use of that system or the information it processes, stores, or transmits. Consistent with that guidance, the parties agree to make available to each other upon request system security evidence for the purpose of making risk-based decisions. Requests for this information may be made by either party at any time throughout the duration or any extension of this agreement.

H. VA/VHA will comply with all Federal Safeguards Requirements pursuant to IRC § 6103(p)(4) and as required by IRS, including those described in IRS Publication 1075, "Tax Information Security Guidelines for Federal, State and Local Agencies and Entities," available at <http://www.irs.gov>.

If VA/VHA does not have a currently approved Safeguard Procedures Report (SPR), VA/VHA will submit a new SPR to the IRS's Office of Safeguards detailing how all data received from SSA is processed and protected from unauthorized disclosure within 45 days from the execution of this agreement.

If there are incidents of suspected unauthorized inspections or disclosures of return information, VA/VHA must report incidents to the Treasury Inspector General for Tax Administration and the IRS's Office of Safeguards.

XIII. Comptroller General Access

The Government Accountability Office (Comptroller General) may have access to all VA and SSA data it deems necessary, in order to verify compliance with this agreement, including those contained and covered by an SSA and VA system of records disclosure pursuant to 5 U.S.C. § 552a(b)(10).

XIV. Reimbursement

Pursuant to 38 U.S.C. § 5106, SSA is statutorily required to provide the information requested by VA under this agreement at no cost to VA.

XV. Duration, Modification, and Termination

A. Effective Date

The effective date of this agreement is May 29, 2023, provided that VA reported the proposal to re-establish this matching program to the Congressional committees of jurisdiction and OMB in accordance with 5 U.S.C. § 552a(o)(2)(A) and OMB Circular A-108 (December 23, 2016), and VA published notice of the matching program in the Federal Register in accordance with 5 U.S.C. § 552a(e)(12).

B. Duration

This agreement will be in effect for a period of 18 months.

C. Renewal

The Data Integrity Boards (DIB) of VA/VHA and SSA may, within three months prior to the expiration of this agreement, renew this agreement for a period not to exceed twelve months if VA/VHA and SSA can certify to their DIBs that:

1. The matching program will be conducted without change; and
2. VA/VHA and SSA have conducted the matching program in compliance with the original agreement.

If either party does not want to continue this program, it must notify the other party of its Intention not to continue at least 90 days before the end of the period of the agreement.

D. Modification

The parties may modify this agreement at any time by a written modification, agreed to by both parties and approved by the DIB of each agency.

E. Termination

The parties may terminate this agreement at any time with the consent of both parties. Either party may unilaterally terminate this agreement upon written notice to the other party, in which case the termination shall be effective 90 days after the date of the notice, or at a later date specified in the notice.

SSA may immediately and unilaterally suspend the data flow under this agreement or terminate this agreement if SSA:

1. Determines that VA/VHA has used or disclosed the information in an unauthorized manner;

2. Determines that VA/VHA has violated or failed to follow the terms of this agreement;
or
3. Has reason to believe that VA/VHA breached the terms for security of data. If SSA suspends the data flow in accordance with this subsection, SSA will suspend the data until SSA makes a final determination of a breach.

XVI. Disclaimer

SSA is not liable for any damages or loss resulting from errors in information provided to VA/VHA under this agreement. SSA is not liable for damages or loss resulting from the destruction of any materials or data provided by VA/VHA. All information furnished to VA/VHA is subject to the limitations and qualifications, if any, transmitted with such information.

The performance or delivery by SSA of the goods and/or services described herein and the timeliness of said delivery are authorized only to the extent that they are consistent with proper performance of the official duties and obligations of SSA and the relative importance of this request to others. If for any reason SSA delays or fails to provide services, or discontinues the services or any part thereof, SSA is not liable for any damages or loss resulting from such delay or for any such failure or discontinuance.

XVII. Dispute Resolution

The parties agree to work together in good faith to resolve any disagreements under this agreement. Should disagreements arise under this agreement that cannot be resolved at the lowest operating level, the area(s) of disagreement shall be stated in writing by each party and presented to the other party for consideration. If an agreement or interpretation is not reached within 30 days, the parties shall forward the written presentation of the disagreement to the higher officials in their respective organization for appropriate resolution until the disagreement is resolved.

XVIII. Integration Clause

This agreement constitutes the entire agreement of the parties with respect to its subject matter and supersedes all other data exchange agreements between the parties that pertain to the disclosure of the specified tax return data between SSA and VA/VHA for the purposes described in this agreement. SSA and VA/VHA have made no representations, warranties, or promises outside of this agreement. This agreement takes precedence over any other documents that may be in conflict with it.

XIX. Persons to Contact

A. SSA Contacts:

Matching Agreement Issues

Neil Etter
 Government Information Specialist
 Office of the General Counsel
 Office of Privacy and Disclosure
 Social Security Administration
 6401 Security Boulevard, G-401 WHR Building
 Baltimore, MD 21235
 Telephone: 410-965-8028
 Email: Neil.Etter@ssa.gov

Systems Security Issues

Jennifer Rutz
 Director
 Office of Information Security
 Division of Compliance and Oversight
 Office of Systems
 Suite 3383 Perimeter East Building
 6201 Security Boulevard
 Baltimore, MD 21235
 Telephone: 410-965-0266
 Email: Jennifer.Rutz@ssa.gov

Computer Systems

Angil Escobar
 Branch Chief
 OEIS/DDE/Verifications & Exchanges Analysis Branch
 Enterprise Information Systems
 Office of Systems
 Social Security Administration
 6401 Security Boulevard, 3-E-2-F Robert M. Ball Building
 Baltimore, MD 21235
 Telephone: 410-965-7213
 Email: Angil.Escobar@ssa.gov

Project Coordinator

Stephanie Meilinger
 Data Exchange Liaison
 Office of Data Exchange
 Office of Data Exchange, Policy Publications, and International Negotiations
 4700 Annex
 6401 Security Boulevard
 Baltimore, MD 21235
 Telephone: 410-966-0476
 Email: Stephanie.Meilinger@ssa.gov

B. VA/VHA Contacts

Matching Agreement Issues, Safeguards and Recordkeeping

Lindsey Peace, CFE, FAC P/PM
Assistant Associate Director, Income Verification Division
Health Eligibility Center
VHA Member Services
2957 Clairmont Road, Atlanta GA 30329
Telephone: 678-428-9502
Lindsey.peace@va.gov

Systems Operations

Stacey Echols
Director, Health Eligibility Center
VHA Member Services, Department of Veterans Affairs
2957 Clairmont Rd. NE, Suite 200
Atlanta, GA 30329
Telephone: 404-828-5303
Email: stacey.echols@va.gov

Systems Security

Howard Knight
Information System Security Officer, VA Health Eligibility Center-Atlanta
Office of Information and Technology, Development, Security, and Operations
End User Operations
District 2, Program Support Division
Baltimore, MD 21235
Telephone: 404-828-5340
Email: howard.knight@va.gov

XX. Signatures

A. SOCIAL SECURITY ADMINISTRATION:

Source Agency Certification:

As the authorized representatives of the source agency named above, I certify that I have competent authority on behalf of SSA to enter into the obligations set forth in this agreement.

Electronic Signature Acknowledgement: The signatories may sign this document electronically by using an approved electronic signature process. By signing this document electronically, the signatory agrees that the signature they provide has the same meaning and legal validity and effect as a handwritten signature.

Michelle Christ Digitally signed by Michelle Christ
Date: 2022.10.31 16:39:13 -04'00' Date _____

Michelle Christ
Acting Deputy Executive Director
Office of Privacy and Disclosure
Office of the General Counsel

Data Integrity Board Certification:

_____ Date _____
Matthew D. Ramsey
Chair
Data Integrity Board

B. DEPARTMENT OF VETERANS AFFAIRS:

Recipient Agency Certification:

As the authorized representatives of the recipient agency named above, I certify that I have competent authority on behalf of VA to enter into the obligations set forth in this agreement.

Electronic Signature Acknowledgement: The signatories may sign this document electronically by using an approved electronic signature process. By signing this document electronically, the signatory agrees that the signature they provide has the same meaning and legal validity and effect as a handwritten signature.

STACEY ECHOLS Digitally signed by STACEY
 ECHOLS 139116
 139116 Date: 2022.10.28 08:02:58 -04'00'

Date _____

Stacey Echols
Director, Health Eligibility Center
VHA Member Services
U.S. Department of Veterans Affairs

Data Integrity Board Certification:

Date _____

John Oswalt
Chairman, Data Integrity Board
U.S. Department of Veterans Affairs

Attachment: Cost Benefit Analysis



CBA - Cost Estimate
for SSA CMA #1052_

Cost-Benefit Analysis

Match #1052

For

Social Security Administration (SSA)

From

The Department of Veterans Affairs, Veterans Health Administration
(VA/VHA)

I. Objective

VA/VHA will match SSA information with VA/VHA records containing self-reported household income of veterans who are eligible for medical care based on income level; verifying eligibility for, and/or the correct amount of, benefits for individuals applying for or receiving benefits under programs specified in the current matching agreement. VA/VHA is statutorily required to verify income data reported by medical care applicants.

II. Program Level Matching

VA/VHA will match SSA information with information extracted from its system of records (SOR) "Income Verification Records -VA" {89VA16). SSA will initially access and verify submitted SSNs through the Master Files of Social Security Number Holders and SSN Applications, SSA/OEEAS, 60-0058, (Numident).

SSA will subsequently run those verified SSNs against systems records to extract and disclose the necessary tax return information from the Earnings Recording and Self-Employment Income System, SSA/OEEAS, 60-0059.

A current CMA is in existence and no changes are anticipated.

III. Percentage and Number of Potential Hits

VA/VHA will submit approximately 4 million records per year in a format SSA defines for the duration of this agreement.

Previous matches with the same files indicate that VA/VHA's records are at least 99 percent accurate and that SSA's records are approximately 99 percent accurate. The matching of the identification data with IRS's tax return information is estimated to be 99 percent accurate.

IV. Dollar Value of Potential Loss Avoidance

VA/VHA collected, in back billing copayments, a total amount of \$3,040,679.20.

V. Description of Any “Non-Dollar” Factors Regarding the Match

VA/VHA is statutorily required to verify income data reported by medical care applicants.

VI. Costs For Conducting This Computer Matching Activity

VA/VHA cost of performing this CMA was \$11,374,046.10 during the period Jan 1st, 2021-June 30th, 2022 (18 months)

VII. Total Cash Collected as a Result of the Computer Matching Activity

VA/VHA collected \$3,040,679.20 in copayments.

VIII. Conclusion

VA/VHA projects a net loss of \$ 8,333,366.90 (total costs \$11,374,046.10 – projected collections \$3,040,679.20), or a Cost to Benefit ratio of .267 to 1, resulting in a non-favorable CBA ratio.