



SOCIAL SECURITY ADMINISTRATION

[Docket No. SSA-2025-0004]

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 United States Department of the Treasury, Internal Revenue Service (IRS). Under this matching program, the IRS will disclose to SSA certain tax return information for the purpose of establishing the correct amount of Medicare Part B premium subsidy adjustments and Medicare Part D premium increases provided under the Social Security Act (Act), the Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (Medicare Modernization Act), and the Affordable Care Act of 2010 (ACA).

DATES: The deadline to submit comments on the proposed matching program is on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*]**.

The matching program will be applicable on October 1, 2025, 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: You may submit comments by any one of three methods—Internet, fax, or mail. Do not submit the same comments multiple times or by more than one method. Regardless of which method you choose, please state that your comments refer to Docket No. SSA-2025-0004 so that we may associate your comments with the correct regulation.

CAUTION: You should be careful to include in your comments only information that

you wish to make publicly available. We strongly urge you not to include in your comments any personal information, such as Social Security numbers or medical information.

1. *Internet:* We strongly recommend that you submit your comments via the Internet. Please visit the Federal eRulemaking portal at <https://www.regulations.gov>. Use the Search function to find docket number SSA-2025-0004 and then submit your comments. The system will issue you a tracking number to confirm your submission. You will not be able to view your comment immediately because we must post each submission manually. It may take up to a week for your comments to be viewable.

2. *Fax:* Fax comments to (833) 410-1631.

3. *Mail:* Matthew Ramsey, Executive Director, Office of Privacy and Disclosure, Law and Policy, Social Security Administration, 6401 Security Boulevard, Baltimore, MD 21235-6401, or by emailing Matthew.Ramsey@ssa.gov. Comments are also available for public viewing on the Federal eRulemaking portal at <https://www.regulations.gov> or in person, during regular business hours, by arranging with the contact person identified below.

FOR FURTHER INFORMATION CONTACT: Interested parties may submit general questions about the matching program to Andrea Huseth, Division Director, Office of Privacy and Disclosure, Law and Policy, Social Security Administration, 6401 Security Boulevard, Baltimore, MD 21235-6401, at telephone: (410) 608-9675, or send an email to Andrea.Huseth@ssa.gov.

SUPPLEMENTARY INFORMATION: None.

Matthew Ramsey,
Executive Director,
Office of Privacy and Disclosure,
Law and Policy.

PARTICIPATING AGENCIES: SSA and IRS.

AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM: This matching agreement between IRS and SSA is executed pursuant to section 6103(l)(20) of the Internal Revenue Code (IRC). Section 6103(l)(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.¹ The purpose of such disclosure is for establishing the amount of any such adjustment or increase or for resolving taxpayer appeals with respect to such adjustment or increase.

PURPOSE(S): This computer matching agreement (agreement) sets forth the terms, conditions, and safeguards under which the IRS will disclose to SSA certain tax return information for the purpose of establishing the correct amount of Medicare Part B premium subsidy adjustments and Medicare Part D premium increases provided under the Act.

CATEGORIES OF INDIVIDUALS: SSA will disclose to IRS the name and Social Security number (SSN) of beneficiaries who are either enrolled in, or have become entitled to, Medicare Part B and Part D. IRS will extract and transmit MAGI data for such beneficiaries pertaining to the tax year beginning in the second calendar year preceding the year for which the premium adjustment is being calculated.

CATEGORIES OF RECORDS: When individuals enroll for the Medicare Part B or Medicare prescription drug coverage, or both, they are entitled to both under 1839(i) and 1860D-13(a)(7) section of the Act. On a weekly basis, SSA will provide IRS with this information with respect to Medicare Part B and Part D beneficiaries.

¹ 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 modified adjusted gross income (MAGI) is above the applicable threshold as established in section 1839(i) of the Act (42 U.S.C. 1395r(i)).

When there is a match of enrollee identifier, and the MAGI data shows income above the applicable threshold established pursuant to section 1839(i) of the Act, IRS will disclose to SSA information about the Part B and Part D enrollees who:

- (a.) 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;
- (b.) have filed applications specifically for Medicare Part B;
- (c.) have been determined to have retroactive Medicare Part B entitlement; or
- (d.) have been provided to SSA as enrolled in Medicare Part D by the Centers for Medicare and Medicaid Services.

Hereinafter, the beneficiaries described above will be referred to as “enrollees.”

As part of the weekly transmission, SSA will include the name, SSN, premium year, and income threshold amounts for new enrollees. Once each year, on a date in October agreed to at the time between IRS and SSA, SSA will provide the name, SSN, premium year, and income threshold amounts for all enrollees. SSA will use information obtained in this annual request to determine Part B and Part D adjustments for the coming premium year. At the time of the agreed-upon annual exchange, SSA will include the name, SSN, premium year, income threshold amounts, and requested tax year with respect to all enrollees who asked SSA to use a more recent tax year or for enrollees for whom IRS provided three-year-old return information on the initial request. SSA will use the information obtained to correct Part B and Part D adjustment amounts for the requested premium year.

SYSTEM(S) OF RECORDS: SSA’s Systems of Records are the Master Beneficiary Record, No. 60-0090, last fully published at 71 Federal Register (FR) 1826 (January 11, 2006), and amended at 72 FR 69723 (December 10, 2007), at 78 FR 40542 (July 5, 2013), at 83 FR 31250 and 83 FR 31251 (July 3, 2018), at 83 FR 54969 (November 1, 2018), at 89 FR 825 (January 5, 2024), and 89 FR 14554 (February 27, 2024) and the

Medicare Database File, No. 60-0321, last fully published at 71 FR 42159 (July 25, 2006), and amended at 72 FR 69723 (December 10, 2007) and 83 FR 54969 (November 1, 2018).

IRS will match SSA's information with its Return Transaction File, which is part of the Customer Account Data Engine Individual Master File, Treasury/IRS No. 24.030, last published at 80 FR 54063 (September 8, 2015).

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