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DEPARTMI

PRIVACY ACT OF 1974; MATCHING PROGRAM

AGENCY: Department of Veterans Affairs (VA).

ACTION: Notice of a new matching program.

SUMMARY: 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.

DATES: Comments on this matching program must be received no later than [Insert date 30 days after Date of Publication in the Federal Register]. If no public comment is received during the period allowed for comment or unless otherwise published in the Federal Register by VA, the new agreement will become effective a minimum of 30 days after date of publication in the Federal Register. If VA receives public comments, VA shall review the comments to determine whether any changes to the notice are necessary. This matching program will be valid for 18 months from the effective date of this notice.

ADDRESSES: Comments may be submitted through *www.Regulations.gov* or mailed to VA Privacy Service, 810 Vermont Avenue, NW, (005X6F), Washington, DC 20420. Comments should indicate that they are submitted in response to Computer Matching Agreement Between the Social Security Administration and The Department of Veterans Affairs Veterans Health Administration, Match #1052. Comments received will be available at regulations.gov for public viewing, inspection or copies.

FOR FURTHER INFORMATION CONTACT: Ryan Heiman, Acting Executive Director, Member Services, Veterans Health Administration, 3401 SW 21st St, Bldg. 9, Topeka, KS 66604, Telephone: 785-409-2318, Email: Ryan.Heiman@va.gov.

SUPPLEMENTARY INFORMATION: The 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. “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.

PARTICIPATING AGENCIES: Department of Veterans Affairs, Veterans Health Administration (VA/VHA) and the Social Security Administration.

AUTHORITY FOR CONDUCTING THE MATCHING PROGRAM: 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.

PURPOSE(S): 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.

CATEGORIES OF INDIVIDUALS: Veterans applying for VA Health Care Benefits

CATEGORIES OF RECORDS: VA/VHA will provide SSA with the following information for everyone 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 sex in the finder file it submits to SSA. VA/VHA will provide the requested tax report year for which data is being requested.

SYSTEM(S) 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.

SIGNING AUTHORITY

The Senior Agency Official for Privacy, or designee, approved this document and

authorized the undersigned to sign and submit the document to the Office of the Federal Register for publication electronically as an official document of the Department of Veterans Affairs. Merissa Larson, Chief Privacy Officer and Chair of the Data Integrity Board, Department of Veterans Affairs approved this document on August 28, 2025, for publication.

Dated: September 30, 2025.

Saurav Devkota,

Government Information Specialist,

VA Privacy Service,

Office of Compliance, Risk and Remediation,

Office of Information and Technology,

Department of Veterans Affairs.

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