Computer Matching Agreement

between the

Department of Treasury
Internal Revenue Service

and the

Department of Veterans Affairs
Veterans Benefits Administration

for The Disclosure of Information to Federal,
State and Local Agencies (DIFSLA)

Effective Date: July 1, 2018
Expiration Date: December 31, 2019

I. Purpose and Legal Authority

A. Purpose

This Computer Matching Agreement (CMA) sets forth the terms, conditions, and safeguards under which the Internal Revenue Service (IRS), will disclose to the Department of Veterans Affairs (VA), Veterans Benefits Administration (VBA), certain return information. The purpose of this CMA is to make available to VBA certain return information needed to determine eligibility for and amount of benefits for VBA applicants and beneficiaries of needs-based benefits and to adjust income-dependent benefit payments as prescribed by law.

B. Legal Authority

1. This agreement is executed to comply with the Privacy Act of 1974 (5 U.S.C. § 522a), as amended by the Computer Matching and Privacy Protection Act (CMPPA) Public Law 100-503 of 1988, and otherwise; and the Office of Management and Budget (OMB) Federal Agency Responsibilities for Review, Reporting, and Publication under the Privacy Act, as published at 81 FR 94424 (December 23, 2016).

2. The Internal Revenue Code (IRC), 26 U.S.C. § 6103(l)(7), authorizes the disclosure of return information with respect to unearned income, as defined by relevant sections of the IRC, to VBA for purposes of determining eligibility for and amount of benefits for needs-based pension under chapter 15 of title 38, United States Code, and parents' dependency and indemnity compensation under section 1315 of title 38, United States Code.
II. Justification and Anticipated Results

A. Justification

1. VBA has a legal obligation to reduce the amount of pension and of parents' dependency and indemnity compensation by the amount of annual income received by the VBA beneficiary. Currently, the most cost effective and efficient way to verify annual income of applicants and recipients of these benefits is through a computer match.

2. By comparing the information received through the matching program between VBA and IRS, VBA will be able to timely and accurately adjust benefit amounts. The match information will help VBA minimize overpayments and deter fraud and abuse.

B. Anticipated Results.

1. IRS does not receive any benefit, direct or indirect, from this matching program.

2. VBA projects a net savings of approximately $153.5 million over the life of this agreement. This estimate is based upon projections for fiscal year (FY) 2017 through FY 2019 data. The specifics of the estimated savings are contained in the cost benefits analysis, attachment 1.

III. Records Description

A. System of Records

1. VBA records involved in this match are in "VA Compensation, Pension, Education, and Vocational Rehabilitation and Employment Records – VA" (58 VA 21/22/28), a system of records that was first published at 41 FR 9294 (March 3, 1976), amended and republished in its entirety at 77 FR 42593 (July 19, 2012). The routine use is 55.

2. IRS will extract return information with respect to unearned income of the VBA applicant or beneficiary and (when applicable) of such individual's spouse from the Information Return Master File (IRMF), Treasury/IRS 22.061, as published at 80 FR 54081 (September 8, 2015).

B. Data Elements

1. VBA will furnish the IRS with records in accordance with the current IRS Publication 3373, DIFSLA Handbook. The requests from VBA will include:
a. Social Security Number (SSN) and  
b. Name Control (first four characters of the surname) for each individual 
   for whom unearned income information is requested.

2. IRS will provide a response record for each individual identified by VBA. 
The total number of records will be equal to or greater than the number of 
records submitted by VBA. In some instances, an individual may have more 
than one record on file.

3. When there is a match of individual SSN and name control, IRS will disclose 
the following to VBA:
   
a. Payee account number  
b. Payee name and mailing address  
c. Payee TIN  
d. Payer name and address  
e. Payer TIN and  
f. Income type and amount

C. Number of Records
   
   Annually, VBA expects to request return information for approximately 
   700,000 applicants for, or beneficiaries and spouses of, such individuals 
   thereof, VA compensation and pension benefits.

D. Projected Starting and Completion Dates
   
   1. The effective (start) date of the matching agreement is the expiration of the 
      30-day Federal Register public comment period or the 40-day OMB and 
      congressional review period, whichever is later.

   2. The agreement shall expire 18 months after its effective date. The Data 
      Integrity Boards for both agencies may, within 3 months prior to the 
      expiration of this agreement, renew this agreement for a period not to 
      exceed 12 months on a showing to such boards by VBA and IRS 
      that:(1) the matching program will be conducted without change and (2) the 
      matching program has been conducted in compliance with this CMA.

IV. Responsibilities of the Parties

A. VBA Responsibilities
   
   1. When this agreement is approved and signed by the chairpersons of the 
      respective Data Integrity Boards (DIBs), VBA will provide to Congress and 
      OMB copies of this agreement and the proposed public notice of the match.
2. VBA will publish in the Federal Register public notice of the proposed matching program in accordance with the requirements of the Privacy Act of 1974 as amended by the CMPPA of 1988, 5 U.S.C. § 552a(e)(12) of the Privacy Act. VBA will provide to IRS a copy of the published notice.

B. Non-renewal of Agreement

If either agency does not want to renew this CMA, it should notify the other of its intention not to renew at least 90 days before the end of the then current period. This agreement may be amended at any time by a written modification to this agreement, which satisfies both agencies and is approved by the DIB of each agency.

C. Termination of Agreement

This agreement may be terminated at any time with the consent of both agencies. Either agency may singly terminate the CMA upon written notice to the other agency, 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, so long as such later date does not exceed either the original or the extended completion date of the match.

V. Notice Procedures

A. Applicants.

VBA will notify all individuals who apply for benefits that the information provided on the application is subject to computer matching with other agencies. VBA's direct notice is printed on its application forms or in a separate handout. VBA's notice informs all applicants that information obtained through matching programs may be used to determine eligibility for VBA benefits and the amount of such benefits.

B. Beneficiaries

VBA will provide subsequent periodic notices to beneficiaries as required. VBA provides notice to certain beneficiaries by check stuffer, letter, or other publication including, a VA-hosted Internet website.

VI. Verification and Opportunity to Contest

A. Consistent with OMB guidance, published at 54 FR 25818, 25827 (June 19, 1989), VBA will combine the independent verification and notice requirements for VBA applicants and beneficiaries into a single step as explained in paragraphs B and C below. VBA expects that compressing these two steps will reduce the overpayments and underpayments created by delays in
processing the match. Records of payments reported as being made by any component of the Department of Treasury, including interest on Federal tax refunds, do not require separate verification. While such reports are considered verified upon receipt by VBA, they are return information subject to all of the use and disclosure restrictions provided in IRC 6103, IRS Publication 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies, and this Agreement.

B. Applicants

1. VBA will attempt to independently verify the return information reported by the match by contacting the recipient and/or the source of the income.

2. As part of the development of the claim and in order to compress the steps, VBA will simultaneously provide notice of its attempted independent verification to the applicant and his or her representative. Although 38 U.S.C. § 5317(b) requires VA to take appropriate steps to independently verify income information obtained through its matching programs with the IRS and Social Security Administration, no statute or regulation prescribes a specific time period for VBA's independent verification. VA regulations, 38 C.F.R. § 3.159(b), provide applicants 30 days to respond to VA's notice of evidence required to substantiate a claim. Therefore, the notice will state that VBA provides 30 days for claimants to submit evidence for the purpose of showing that the amount identified in the match is incorrect.

   a. The independent verification notice advises that, unless the applicant submits evidence to the contrary, VBA will conclude that the information discovered is correct and, if benefits are due, will calculate the initial award of benefits accordingly.

   b. Waiver. An applicant may waive the 30-day notice period if he or she confirms the information found in the match.

C. Beneficiaries

1. VBA will attempt to independently verify the return information reported by the match by contacting the recipient and/or the source of the income.

2. In order to compress the steps, VBA will simultaneously provide notice to the beneficiary and his or her representative. VA regulations, 38 C.F.R. § 3.103(b)(2), prohibit VA from reducing, suspending, or terminating benefits unless VA has provided the beneficiary with notice of its proposed adverse action and 60 days to submit evidence showing that VA should not take such action. Therefore, the notice will state that VBA allows 60 days for the beneficiary to submit evidence for the purpose of showing that VBA should not take adverse action. The notice will contain the following information:
a. The proposed decision and the reason(s) for the decision;

b. Notice that unless the beneficiary responds to the proposed adverse action within 60 days, VBA will conclude that the return information is correct and take necessary action regarding payment of benefits to the beneficiary; and

c. Waiver. Beneficiaries may waive the 60-day due process period by confirming the information found in the match.

D. Appeal

Upon completion of the processing of the claim or adverse action, VBA will notify the applicant or beneficiary of the administrative appeal rights, the amount of any overpayment, and procedures for requesting waiver of recovery of an overpayment.

VII. Disposition of Matched Records

A. VBA will maintain all identifiable records received from IRS in accordance with 26 U.S.C. § 6103(p)(4) and the current revision of IRS Publication 1075.

B. VBA's input file is the only identifiable record IRS uses in the course of the matching program. The information provided by VBA will not be used by the IRS for any purpose other than this matching program. The IRS Office of Records & Information Management has deemed this information to be of a transitory nature, or 'transitory records', specifically 'intermediate input files' as defined in General Records Schedule 5.2, Item 010. The IRS will protect transitory records in the same manner that it protects IRS records. The Input/Tickler file will be destroyed when no longer needed for business use.

C. Neither VBA nor IRS will create a separate file or system of records, which consists of information concerning only those individuals who are involved in this specific matching program, except as necessary in controlling and/or verifying the information for purposes of this program.

D. VBA will destroy the file generated through this matching operation as soon as the information has served the matching program's purpose and all legal retention requirements established in conjunction with the National Archives and Records Administration (NARA) under applicable procedures have been met.

VIII. Safeguards Requirements and Disclosure Restrictions
A. VBA will maintain all federal tax returns and return information (FTI) sourced from the IRS in accordance with IRC section 6103(p)(4) and comply with the safeguards requirements set forth in Publication 1075, Tax Information Security Guidelines for Federal, State and Local Agencies, which is the IRS published guidance for security guidelines and other safeguards for protecting returns and return information pursuant to 26 CFR 301.6103(p)(4)-1. IRS safeguarding requirements require:

1. VBA will establish a central point of control for all requests for and receipt of federal tax returns and return information, and maintain a log to account for all subsequent disseminations and products made with/from that information, and movement of the information until destroyed, in accordance with Publication 1075, section 3.0.

2. VBA will establish procedures for secure storage of federal tax returns and return information consistently maintaining two barriers of protection to prevent unauthorized access to the information, including when in transit, in accordance with Publication 1075, section 4.0.

3. VBA will consistently label federal tax returns and return information obtained under this agreement to make it clearly identifiable and to restrict access by unauthorized individuals. Any duplication or transcription of federal tax returns and return information creates new records which must also be properly accounted for and safeguarded. Federal tax returns and return information should not be commingled with other VBA records unless the entire file is safeguarded in the same manner as required for federal tax returns and return information and the FTI within is clearly labeled in accordance with Publication 1075, section 5.0.

4. VBA will restrict access to federal tax returns and return information solely to officers and employees of VBA whose duties require access for the purposes of carrying out this CMA. Prior to access, VBA must evaluate which employees require such access. Authorized individuals may only access federal tax returns and return information to the extent necessary to perform services related to this CMA, in accordance with Publication 1075, section 5.0.

5. Prior to initial access to FTI and annually thereafter, VBA will ensure that employees and officers that will have access to federal tax returns and return information receive awareness training regarding the confidentiality restrictions applicable to the federal tax returns and return information and certify acknowledgement in writing that they are informed of the criminal penalties and civil liability provided by IRC sections 7213, 7213A, and 7431 for any willful disclosure or inspection of federal tax returns and return
information that is not authorized by the IRC, in accordance with Publication 1075, section 6.0.

6. VBA will submit an annual Safeguard Security Report (SSR) to the Office of Safeguards by the submission deadline specified in Publication 1075, Section 7.0 to provide an update on safeguarding activities during the reporting period and provide Head of VBA certification that the SSR addresses all Outstanding Actions identified by the Office of Safeguards from VEA's prior year's SSR; accurately and completely reflects VBA's current environment for the receipt, storage, processing and transmission of FTI; accurately reflects the security controls in place to protect the FTI in accordance with Publication 1075 and of the VBA's commitment to assist the Office of Safeguards in the joint effort of protecting the confidentiality of FTI; report all data incidents involving FTI to the Office of Safeguards and TIGTA timely and cooperate with TIGTA and Office of Safeguards investigators, providing data and access as needed to determine the facts and circumstances of the incident; support the Office of Safeguards on-site review to assess VBA compliance with Publication 1075 requirements by means of manual and automated compliance and vulnerability assessment testing, including coordination with information technology (IT) divisions to secure pre-approval, if needed, for automated system scanning and to support timely mitigation of identified risk to FTI in VBA's Corrective Action Plan (CAP) for as long as VBA maintains federal tax returns and return information. Required reports will be transmitted in electronic format and on the template provided by Office of Safeguards using an IRS-approved encryption method in accordance with Publication 1075, Section 7.0.

7. VBA will ensure that federal tax returns and return information is properly destroyed or returned to the IRS when no longer needed based on established VBA record retention schedules in accordance with Publication 1075, section 8.0.

8. VBA will conduct periodic internal inspections of facilities where federal tax returns and return information is maintained to ensure IRS safeguarding requirements are met and will permit the IRS access to such facilities as needed to review the extent to which VBA is complying with the IRC section 6103(p)(4) requirements of this section.

B. Generally, this agreement covers secure electronic transmission of Federal tax returns and return information to the VBA provided the VBA's computer systems are compliant with 44 U.S.C § 3554(b)(2)(D), as added by the Federal Information Security Modernization Act of 2014 (FISMA) or National Institute of Standards and Technology (NIST) Special Publication 800-53 standards and guidance for security of data at the moderate impact level. The VBA's SSR must fully describe the computer system and security controls implemented for the receipt, processing, storage, and transmission of electronic federal tax
returns and return information. Required security controls for systems that receive, process, store and transmit electronic federal tax returns and return information are specified in Publication 1075, section 9.0.

Any receipts of Federal tax returns and return information in paper format must also be fully disclosed in the VBA’s SSR. Required security controls associated with the receipt, processing, and storage of any Federal tax returns and return information received in paper format are specified in previously mentioned sections of Publication 1075.

C. VBA agrees to report suspected unauthorized inspection or disclosure of federal tax returns and return information within 24 hours of discovery to the appropriate Agent-in-Charge, Treasury Inspector General for Tax Administration (TIGTA), and to the IRS Office of Safeguards in accordance with as specified in Publication 1075, section 10.0.

D. VBA officers and employees may have access to federal tax returns and return information obtained under this CMA. VBA may not allow contractors access to federal tax returns and return information for any purpose.

E. VBA officers and employees who inspect or disclose federal tax returns and return information obtained pursuant to this CMA in a manner or for a purpose not so authorized by IRC are subject to the criminal sanction provisions of IRC sections 7213 and 7213A, and 18 U.S.C. section 1030(a)(2), as may be applicable. In addition, the VBA could be required to defend a civil damages action under IRC section 7431.

F. IRS will conduct periodic safeguard reviews of the VBA to assess whether security and confidentiality of federal tax returns and return information is maintained consistent with the safeguarding protocols described in Publication 1075, the VBA’s SSR and in accordance with the terms of this agreement. Periodic safeguard reviews will involve the inspection of VBA facilities where FTI is maintained; the testing of technical controls for computer systems storing, processing or transmitting FTI; review of VBA recordkeeping and policies; and interviews of VBA employees to verify the use of FTI including confirming that no contractor has access to the FTI and to assess the adequacy of procedures established to protect FTI.

G. VBA recognizes and treats all Safeguards documents and related communications as IRS official VBA records; that they are property of the IRS; that IRS records are subject to disclosure restrictions under federal law and IRS rules and regulations and may not be released publicly under state Sunshine or Information Sharing/Open Records provisions and that any requestor seeking access to IRS records should be referred to the federal Freedom of Information Act (FOIA) statute. If the VBA determines that it is appropriate to share Safeguards documents and related communications with another governmental
function/branch for the purposes of operational accountability or to further facilitate protection of FTI that the recipient governmental function/branch must be made aware, in unambiguous terms, that Safeguards documents and related communications are property of the IRS; that they constitute IRS official VBA records; that any request for the release of IRS records is subject to disclosure restrictions under federal law and IRS rules and regulations and that any requestor seeking access to IRS records should be referred to the federal Freedom of Information Act (FOIA) statute. Federal agencies in receipt of FOIA requests for safeguards documents must forward them to IRS for reply.

IX. Accuracy Assessments

A. IRS will initially validate all SSNs and Name Controls provided by VBA against the National Account Profile (NAP)-DM1 file prior to matching the records against the IRMF. The correctness of the return information provided to VBA is generally contingent upon the correctness of the information provided to IRS by the payer of the income.

B. VBA previous matches with the IRS indicate that names and SSNs in VBA records are at least 99 percent accurate. VBA internal verification procedures of the name, SSN, and benefit information is at least 99 percent accurate.

X. Access by the Comptroller General. Consistent with 26 U.S.C. § 6103(i)(8), the Government Accountability Office (Comptroller General) may have access to all IRS and VBA records as necessary in order to verify compliance with this Agreement.

XI. Reimbursement. All work done by IRS for VBA under this agreement will be performed on a cost reimbursable basis. IRS will recover all reasonable direct and indirect costs, including overhead, associated with performing services for VBA under this agreement.

Cost estimates will be prepared on an annual basis. The IRS administers the computer matching program for the benefit of the agencies that participate in it. Accordingly, the IRS expects to recover 100 percent of the costs it incurs to administer this program. In the unlikely event actions by one or more agencies significantly alter the total cost incurred by the IRS or the calculation of the agencies' pro rata share of program costs, the IRS may need to adjust the computation of annual costs. If this occurs, your agency will be notified.

Costs associated with this program are primarily related to the actions by IRS required to make the data sharing program available to VBA for the performance of the computer matching. These costs include personnel in place to administer the program, setup and testing of the matching system by Information Technology personnel, and the Safeguards program and personnel necessary to ensure protection of the associated FTI.
Billing will be at least quarterly, and may be monthly during the last quarter of the fiscal year. Actual costs may be higher or lower than the estimate. Both agencies must sign Forms 7600A and 7600B Interagency Agreement prior to the initiation of any services under this agreement. IRS authority to incur obligations through the performance of services under this agreement and VBA's authority to reimburse IRS under this agreement shall not exceed the amounts specified in Forms 7600A and 7600B. An amended Form 7600A and 7600B will also be required if it becomes apparent that original cost estimates will be exceeded. Amendments must be signed by both agencies prior to start of any work.

Reimbursable Agreement, Forms, 7600A and 7600B, span one Federal fiscal year only (October 1 of one calendar year through September 30 of the following calendar year). New Forms 7600A and 7600B will be required for each fiscal year.

XII. Contingency Clause. This agreement is contingent on VBA meeting the Federal Safeguard Requirements and Disclosure Restrictions specified in Section VII and VIII. Matches with VBA under this agreement will be immediately discontinued, if at any time, IRS determines that VBA has failed to meet the Federal Safeguards requirements, Disclosure Restrictions, or any Privacy Act Requirements.

XIII. Persons to Contact

A. The IRS contacts are:

1. Project Coordinator

   Klaudia K. Villegas, Reimbursable Program Analyst
   Internal Revenue Service
   Office of Governmental Liaison, Disclosure and Safeguards
   Office of Data Services
   Mail Stop 1020
   300 North Los Angeles Street
   Los Angeles, CA 90012-3308
   Telephone: (213) 372-4274
   Email: Klaudia.K.Villegas@irs.gov

2. Safeguards and Recordkeeping Procedures

   Joyce H. Peneau, Associate Director
   Internal Revenue Service
   Governmental Liaison, Disclosure and Safeguards
   Office of Safeguards
   1332 Anacapa Street
   Santa Barbara, CA 93101
   Email: Joyce.H.Peneau@irs.gov

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B. The VA/VBA contacts are:

1. System Security

   Jessica L. Carriveau
   Department of Veterans Affairs (00/317)
   9600 Bay Pines Blvd
   St. Petersburg, FL 33708
   Office: (727) 319-5954, Cell: (727) 366-2699
   Fax: (727) 319-7785
   Email: Jessica.Carriveau@va.gov

2. Program Issues

   Nancy C. Williams
   Department of Veterans Affairs (21PF)
   810 Vermont Avenue, NW
   Washington, DC 20420
   Telephone: (803) 461-8394
   Email: Nancy.C.Williams@va.gov or Pension&Fiduciary.VBACO@va.gov

3. Technical Business Requirements and Testing Issues

   Wakita Thompson
   Department of Veterans Affairs (21PF)
   810 Vermont Avenue, NW
   Washington, DC 20420
   Telephone: (215) 842-2000 Ext 4643
   Email: Wakita.Thompson@va.gov
XIV. Authorized Signatures

The signatories below warrant and represent that they have competent authority on behalf of their respective agencies to enter into the obligations set forth in this agreement.

Department of Veterans Affairs
Veterans Benefits Administration

C. Rawls
Director,
Pension and Fiduciary Service

2/1/2018

David,
LaShaunne

Scott R. Blackburn
Chair,
Data Integrity Board

Date

Date
The signatories below warrant and represent that they have the competent authority on behalf of their respective agencies to enter into the obligations set forth in this agreement.

Internal Revenue Service

Phyllis T. Grimes, Internal Revenue Service
Director, Government Liaison,
Disclosure and Safeguards

Date

Ryan Law, Chairperson
Treasury Data Integrity Board
Deputy Assistant Secretary for Privacy,
Transparency and Records

Date

Attachment: Cost Benefit Analysis
ATTACHMENT

COST-BENEFIT ANALYSIS
VBA Cost Methodology
Computer Matching Agreements with the
Internal Revenue Service (IRS) and Social Security Administration (SSA)

Identification: This estimate is provided in association with renewed computer matching agreements with IRS and SSA. The agreements will allow VBA to verify earned income from SSA and unearned income from IRS for purposes of determining either eligibility or continued eligibility of income-dependent compensation and pension benefits. This cost benefit analysis will cover both agreements, which will be renewed for 18 months, from December 2017 to June 2019 for SSA and from July 2018 to December 2019 for IRS.

Highlights: Federal law requires VBA to reduce the amount of pension and of parents’ dependency and indemnity compensation by the amount of annual income received. Compensation for individual unemployability is also based on a Veteran’s income.

Under these agreements, VA will provide:
- IRS with information annually concerning approximately 700,000 applicants for or beneficiaries and spouses of VA compensation and pension benefits, and
- SSA with information annually concerning approximately 800,000 applicants for or beneficiaries and dependents of VA compensation and pension benefits.

In return, IRS and SSA will provide a response record for each individual identified by VA.

In 2013, VBA implemented upfront verification of income, which allows VA to verify income with IRS and SSA prior to granting income-dependent compensation and pension benefits. Before 2013, VBA matched self-reported income data with IRS and SSA income records after benefits were granted.

P&F Service has not performed post-award audits on new matches since 2012. However, the post-award audit process recently re-started, and updated matches will be provided, resulting in more terminations and reductions of benefits.

Savings: VBA estimates savings will be $153.5 million from FY 2017 through FY 2019. However, costs associated with this agreement are already incorporated into the Compensation and Pension account’s baseline budget, so VA will not need to adjust appropriation requests.

<table>
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<tr>
<th>FY</th>
<th>Potential Cost Avoidance ($000)</th>
<th>Savings from Reductions and Terminations ($000)</th>
<th>Savings from Collecting Overpayments ($000s)</th>
<th>Total Savings ($000)</th>
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**Methodology:** The Office of Performance Analysis and Integrity provided FY 2016 savings from the IRS and SSA matching agreements broken-out by:

1. Cost avoidance from upfront verification matches,
2. Terminated and reduced benefits, and
3. Debt collections.

Pension and Fiduciary (P&F) Service assumes savings will continue in out-years for each of these categories.

1. For purposes of this cost estimate, cost avoidance from upfront verification is anticipated to remain constant in the out-years with the exception of applying a proration to reflect the effective dates of December 2017 through December 2019.

2. P&F Service assumes terminations and reductions will increase by 10 percent annually due to the new post-award audit in place. Terminations and reduction of benefits in recent years were based on matching data provided from IRS and SSA in 2012. The post-award audit process recently re-started, and updated matches will be provided, resulting in more terminations and reductions of benefits.

3. P&F Service assumes collections from overpayments will diminish by 50 percent annually since overpayments will be avoided by use of the upfront verification process for initial claims.

The computer matching agreements will be renewed for 18 months, from December 2017 to June 2019 for SSA and from July 2018 to December 2019 for IRS. Therefore, for purposes of this cost estimate annual savings were prorated to reflect the effective dates of December 2017 through December 2019.

**Administrative Costs:** After Pension and Fiduciary Service provides the resources requirements to implement this change, the GOE budget staff will calculate any additional FTE or GOE cost requirements.

**Contact:** For questions and comments regarding the mandatory estimate, please contact Tanisha Jenkins, ORM Benefits Budget Division (24), at 202-461-6217.