



U.S. Department of the Treasury

Annual Computer Matching and Privacy Protection Report
CY 2025

MESSAGE FROM THE CHAIRMAN OF THE DATA INTEGRITY BOARD



I am pleased to present the Department of the Treasury's Annual Computer Matching and Privacy Protection Report for calendar year 2025. This report is being published pursuant to the Privacy Act of 1974, as amended, and guidance issued by the Office of Management and Budget (OMB).

Inquiries about this report may be directed to privacy@treasury.gov. This report, as well as previous Computer Matching and Privacy Protection Reports, can be found on the Department's [Privacy Act website](https://home.treasury.gov/footer/privacy-act/privacy-reports) at <https://home.treasury.gov/footer/privacy-act/privacy-reports>.

Ryan Law
Chairman of the Data Integrity Board
Deputy Assistant Secretary for Privacy, Transparency, and Records.



2025 Annual Computer Matching and Privacy Protection Report

TABLE OF CONTENTS

| | |
|---|-------|
| Message from the Chairman of the Data Integrity Board..... | 2 |
| Table of Contents..... | 3 |
| Treasury Data Integrity Board | 4 |
| Matching Programs for Calendar Year 2025 | 5-11 |
| Appendix I: Agencies Participating in the DIFSLA Data Exchange Program..... | 12-13 |
| Appendix II: Agencies Participating in the Treasury Offset Program..... | 14-17 |

TREASURY DATA INTEGRITY BOARD

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MATCHING PROGRAMS FOR CALENDAR YEAR 2025

In calendar year 2025, the Department of the Treasury (“Treasury” or the “Department”) Data Integrity Board (the “Board”) reviewed and approved 2 new matching agreements, 56 renewal matching agreements, 4 re-establishment agreements, and terminated 1 agreement. The Board did not disapprove any proposed matching agreements, and all requested extensions were granted. No violations of any of the Department’s matching agreements were alleged or identified.

Persuant to the Inspector General Empowerment Act of 2016, the Inspector General (IG) is exempt from the Computer Matching and Privacy Protection Act of 1988 (CMPPA). This exemption excuses IGs from obtaining formal matching agreements before matching data with other agencies and entities to identify fraud and waste. As a result, Treasury will not discuss any computer matching agreements in which the Treasury Office of the Inspector General (OIG), Treasury Inspector General for Tax Administration (TIGTA), or the Special Inspector General for the Troubled Asset Relief Program (SIGTARP) are participants.

| Title | Federal Register Notice | Source Agency | Recipient Agency | Purpose | Cost-Benefits Analysis |
|---|---|---|---|---|-------------------------------|
| The Disclosure of Information to Federal, State and Local Agencies (DIFSLA) Data Exchange | 88 FR 33667 (May 24, 2023) | Department of the Treasury - Internal Revenue Service (IRS) | See Appendix I | The DIFSLA Data Exchange program reduces fraud and abuse in certain federally-assisted benefit programs. | \$6.24:1 |
| Medicare Part D – Law Income Subsidy Program | 90 FR 15505 (April 11, 2025) | Social Security Administration (SSA) | Department of the Treasury (IRS) | The Medicare Prescription Drug Subsidy Program is a matching program between Treasury and SSA that assists with the verification of eligibility, as well as the calculation of the subsidy percentage, for benefits provided under section 1860D-14 of the Social Security Act. | \$2.7:1 |
| Income-Related Adjustments to Medicare Part B and D Premiums | 90 FR 38691 (August 11, 2025) | Department of the Treasury - Internal Revenue Service (IRS) | Social Security Administration (SSA) | The Income-Related Adjustments to Medicare Premiums IRC § 6103(1) (20) authorizes IRS to disclose specified return information to the 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 §1860D-13(a) (7) of the Social Security Act for the purpose of establishing the amount of any such adjustment or increase. The return information IRS will disclose includes adjusted gross income and specified tax-exempt income. | \$45,583:1 |
| Taxpayer Address Request | 89 FR 105628 (December 27, 2024) | Department of the Treasury - Internal Revenue Service (IRS) | Department of Justice (DOJ) | The Taxpayer Address Request Program assists agencies with recouping payments and delinquent debts. | \$82:1 |
| Verification of Household Income and Family Size | 89 FR 104544 (August 18, 2022) | Department of the Treasury - Internal Revenue Service (IRS) | Department of Health and Human Services | Section 6103(l)(21) of the Internal Revenue Code authorizes the IRS to disclose certain items of return information | N/A |

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| for Insurance Affordability Programs and Exemptions | | Revenue Service (IRS) | (HHS) Centers for Medicare and Medicaid Services (CMS) | to the CMS as a part of the eligibility determination process for programs covered by various sections of the Patient Protection and Affordable Care Act (ACA). | |
| IRS Data Loss Prevention | 91 FR 8577 (February 23, 2026) | Department of the Treasury – Internal Revenue Service (IRS) | Department of the Treasury – Internal Revenue Service (internal agreement) | The IRS matches computerized data to detect and deter breaches of security policy by IRS employees, contractors, or other individuals who have been granted access to IRS information, or to IRS equipment and resources, who send electronic communications in an unsecure, unencrypted manner. | N/A |
| Fostering Undergraduate Talent by Unlocking Resources for Education Act (FUTURE Act) – Direct Data Exchange (FA-DDX) | 88 FR 42052 (June 29, 2023) | Department of the Treasury – Internal Revenue Service (IRS) | Department of Education (ED) | The purpose of this matching program between the IRS and ED is for the IRS to disclose to ED certain FTI of an individual, upon approval being provided by the individual to ED, for determining eligibility for, or repayment obligations under, IDR plans under title IV of the HEA with respect to loans under part D of title IV of the HEA; and determining eligibility for, and amount of, Federal student financial aid under a program authorized under subpart 1 of part A, part C, or part D of title IV of the HEA. | \$2.90:1 |
| Insider Risk Management Program | 90 FR 46738 (September 29, 2025) | Department of the Treasury – Internal Revenue Service (IRS) | Department of the Treasury – Internal Revenue Service (IRS) | This computer matching agreement by the IRS is executed to comply with the Privacy Act of 1974, 5 U.S.C. Section 552a, as amended by the Computer Matching and Privacy Protection Act of 1988, Pub. L. 100-503, and the Computer Matching and Privacy Protection Amendments of 1990, Pub. L. 101-508, as well as Office of Management and Budget | N/A |

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| | | | | Guidelines pertaining to computer matching. | |
| Medicare Part D Prescription Drug Benefit Program (CMA 1304) | 91 FR 6975 (February 13, 2026) | Department of the Treasury - Bureau of the Fiscal Service (FS) | Social Security Administration (SSA) | FS discloses ownership of Savings Securities to the SSA, which will provide SSA with information necessary to verify an individual's self-certification of his or her financial status to determine eligibility for low income subsidy assistance (Extra Help) in the Medicare Part D prescription drug benefit program established under the Medicare Prescription Drug, Improvement, and Modernization Act of 2003 (Public Law 108-173). | \$59.6:1 |
| Supplemental Security Income (SSI) (CMA 1038) | 88 FR 54389 (August 10, 2023) | Department of the Treasury – Bureau of the Fiscal Service (FS) | Social Security Administration (SSA) | This matching program establishes the conditions under which Fiscal Service, Treasury will disclose savings security data to SSA. SSA will use the data to determine continued eligibility for SSI applicants and recipients, or the correct benefit amount for recipients and deemors who did not report or incorrectly reported ownership of savings securities. | \$1.98:1 |
| Treasury Offset Program (TOP) | 62 FR 45699 (August 28, 1997) | Department of the Treasury – Bureau of the Fiscal Service (FS) | See Appendix II | The purpose of the TOP Program is to identify federal payments made to individuals who owe delinquent debts to the federal or to state governments, as well as individuals who owe past-due child support obligations eligible to be collected by offset pursuant to 31 U.S.C. § 3716, and to offset such payments where appropriate to satisfy those debts. | N/A |
| Do Not Pay Program (CMA 1402) | 85 FR 58062 (September 17, 2020) | Department of the Treasury – Bureau of the Fiscal Service (FS) | Department of Health and Human Services/Centers | The purpose of this matching program is to reduce improper payments by authorizing Fiscal Service to provide CMS, through the U.S. Department of the Treasury's Working System as defined by OMB | N/A |

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| | | | for Medicare & Medicaid (CMS) | Memorandum M-13-20 <i>Protecting Privacy while Reducing Improper Payments with the Do Not Pay Initiative</i> , identifying information from <i>Treasury/Fiscal Service .017 – Do Not Pay Payment Verification Records – 85 FR 11776 (Feb. 27, 2020)</i> system of records about individuals and entities excluded from receiving federal payments, contract awards, and other benefits. | |
| Do Not Pay Program | 86 FR 38531 (July 21, 2021) | Department of the Treasury – Bureau of the Fiscal Service (FS) | The Department of Veterans Affairs, Financial Services Center, Commercial Operations Division (VA) | The purpose of this CMA is to reduce improper payments by authorizing the Treasury, Fiscal Service to provide the Commercial Operations Division, through the Treasury's Working System as defined by OMB Memorandum M-21-19, “Transmittal of Appendix C to OMB Circular A-123, Requirements for Payment Integrity Improvement, identifying information from the Fiscal Service system of records notice “Treasury/Fiscal Service.017” about individuals and entities excluded from receiving federal payments, contract awards and other benefits. | N/A |
| Do Not Pay Program | 86 FR 14798 (March 18, 2021) | Department of the Treasury – Bureau of the Fiscal Service (FS) | The Small Business Administration (SBA) | The purpose of this program is to assist SBA in the identification of potentially improper payments. Information is disclosed pursuant to this matching program only for the purpose of, and to the extent necessary in, assisting SBA in its determination with respect to an applicant for assistance under the SBA Programs. | N/A |
| Do Not Pay Program – Expired October 18, 2025 | 87 FR 57259 (September 19, 2022) | Department of the Treasury – Bureau of the Fiscal Service (FS) | The Department of Veterans Affairs, Financial Services Center | The VA requested termination of the current CMA between the Financial Services Center (FSC)/Data Analytics Service (DAS) and the Treasury | N/A |

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| | | | (FSC), Data Analytics Services (DAS) | Department's Do Not Pay (DNP) program, which is set to expire on 18 October 2025. The DAS CMA was originally established to cover potential activities outside the scope of the existing agreement, but it has not been utilized for nearly three years since its creation. As a result, the VA has requested to allow the DAS CMA to expire. | |
| Do Not Pay Program | 88 FR 47554 (July 24, 2023) | Department of the Treasury – Bureau of the Fiscal Service (FS) | Washington State Health Care Authority (HCA) | The purpose of this program is to prevent or reduce fraud and abuse in certain federally assisted benefit programs while protecting the privacy interests of the subjects of the match. Information is disclosed by the Bureau of the Fiscal Service, DNP only for the purpose of, and to the extent necessary in, determining eligibility for, and/or the correct amount of, benefits for individuals applying for or receiving certain benefit payme | N/A |
| Do Not Pay Program | 88 FR 69978 (October 10, 2023) | Department of the Treasury – Bureau of the Fiscal Service (FS) | The U.S. Small Business Administration (SBA) Disaster Loan program Waiver | The purpose of this program is to assist SBA in the identification of potentially improper payments by allowing SBA access to four restricted databases in DNP's Working System to screen SBA guaranteed and direct loan applications for eligibility, and to conduct analyses to prevent fraud and improper payments. | N/A |
| Do Not Pay Program | 90 FR 14376 (April 1, 2025) | Department of the Treasury – Bureau of the Fiscal Service (FS) | Department of Housing and Urban Development's (HUD) Office of Housing, Multifamily Housing (MFH), | This agreement facilitates the provision of identifying information through Treasury's Working System. HUD will use this information to detect and investigate suspected instances of programmatic fraud, waste, and abuse (FW&A), and to support efforts in identifying, preventing, and recouping improper payments. | N/A |

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| | | | and Office of Public and Indian Housing (PIH) | | |
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APPENDIX I: AGENCIES PARTICIPATING IN THE DIFSLA DATA EXCHANGE PROGRAM

Federal Agencies

1. Social Security Administration
2. Veterans Benefit Administration
3. Veterans Health Administration

State Agencies

1. Alabama Department of Human Resources
2. Alabama Medicaid Agency
3. Alaska Department of Health and Social Services, Division of Public Assistance
4. Arkansas Department of Human Services
5. California Department of Social Services
6. Connecticut Department of Social Services
7. Delaware Department of Health and Social Services
8. District of Columbia Department of Human Services
9. Florida Department of Children and Families
10. Georgia Department of Human Services, Division Family and Children Services
11. Hawaii Department of Human Services
12. Idaho Department of Health and Welfare
13. Illinois Department of Human Services
14. Indiana Family and Social Services Administration, Division of Family Resources
15. Iowa Department of Health and Human Services
16. Kansas Department for Children and Families
17. Kentucky Cabinet for Health and Family Services
18. Louisiana Department of Children and Family Services
19. Louisiana Department of Health
20. Maryland Department of Human Resources
21. Michigan Department of Health and Human Services
22. Minnesota Department of Children, Youth, and Families
23. Minnesota Department of Human Services
24. Mississippi Department of Human Services
25. Mississippi Division of Medicaid
26. Missouri Department of Social Services
27. Montana Department of Public Health and Human Services
28. Nebraska Department of Health and Human Services
29. New Hampshire Department of Health and Human Services, Division of Economic and Housing Stability, Bureau of Family Assistance
30. New Mexico Human Service Department
31. New York State Office of Temporary and Disability Assistance
32. North Carolina Department of Health and Human Services
33. North Dakota Department of Health and Human Services, HumansServices Division, Economic Assistance Section
34. Ohio Department of Jobs and Family Services
35. Ohio Department of Medicaid

Attachment A

36. Oklahoma Department of Human Services, Adult and Family Services
37. Oregon Health Authority, Department of Human Services
38. Pennsylvania Department of Human Services
39. Rhode Island Department of Human Services
40. South Carolina Department of Social Services
41. South Dakota Department of Social Services
42. Tennessee Department of Human Services
43. Texas Health and Human Services Commission
44. Utah Department of Workforce Services
45. Vermont Department for Children and Families, Economic Services Division
46. Virginia Department of Social Services
47. Washington Department of Social and Health Services
48. Wisconsin Department of Children and Families
49. Wyoming Department of Family Services

APPENDIX II: AGENCIES PARTICIPATING IN THE TREASURY OFFSET PROGRAM

Federal Agencies

1. U.S. Department of Health and Human Services
2. U.S. Department of Veterans Affairs
3. U.S. Department of Education
4. Small Business Administration (SBA)
5. U.S. Department of Housing and Urban Development
6. U.S. Department of Agriculture (Rural Development)
7. U.S. Department of Justice
8. U.S. Department of the Treasury (Office of Capital Access)
9. U.S. Department of Defense (Defense Finance and Accounting Services)
10. Army and Air Force Exchange Service
11. Navy Exchange Service Command (NEXCOM)
12. Office of Personnel Management
13. Department of the Navy
14. U.S. Army Corps of Engineers
15. U.S. Department of State
16. U.S. Customs and Border Protection
17. Social Security Administration (SSA)
18. U.S. Department of Agriculture Food and Nutrition Service
19. Executive Office of the President
20. National Security Education Program
21. Federal Deposit Insurance Corporation
22. Department of the Treasury (Bureau of the Fiscal Service)
23. U.S. Department of Justice (Alcohol, Tobacco, Firearms and Explosives)
24. U.S. Naval Hospital Yokota Japan
25. Federal Trade Commission (FTC)
26. Central Intelligence Agency (CIA)
27. U.S. Department of Agriculture (Farm Service Agency)
28. U.S. Department of Agriculture (National Finance Center)
29. U.S. Department of the Treasury (Internal Revenue Service)
30. U.S. Department of Homeland Security
31. National Labor Relations Board
32. U.S. Securities and Exchange Commission (SEC)
33. U.S. Department of Defense (Marine Corps Exchange)
34. U.S. Attorney's Office FMJ Initiative
35. U.S. Department of Defense (Air Force Services Agency HQ)
36. U.S. Department of the Treasury (Fiscal Management Services)

State and Local Agencies

1. Alabama Department of Labor
2. Alabama Department of Revenue
3. Alaska Department of Labor and Workforce Development
4. Arizona Department of Labor
5. Arizona Department of Revenue
6. Arkansas Department of Commerce, Division of Workforce Services
7. Arkansas Department of Finance and Administration (Revenue)
8. California Employment Development Department
9. California Franchise Tax Board
10. California Employment Development Department
11. California Employment Department of Collections
12. Colorado Department of Revenue
13. Commonwealth of Kentucky – SIT
14. Commonwealth of Kentucky - SRP
15. Connecticut Department of Labor
16. Connecticut Department of Revenue Services
17. Delaware Department of Finance, Division of Revenue
18. Delaware Department of Labor
19. District of Columbia – SIT
20. District of Columbia - SRP
21. District of Columbia Department of Employment Services
22. Florida Department of Commerce
23. Georgia Department of Labor
24. Georgia Department of Revenue
25. Hawaii Department of Labor and Industrial Relations Unemployment Insurance Division
26. Hawaii Department of Taxation
27. Idaho Department of Labor
28. Idaho State Tax Commission
29. Illinois Department of Employment Security
30. Illinois Department of Revenue
31. Indiana Department of Revenue
32. Indiana Department of Workforce Development
33. Iowa Department of Revenue
34. Iowa Division of Labor Workforce Development
35. Kansas Department of Administration
36. Kansas Department of Labor
37. Kansas Department of Revenue
38. Kentucky Department of Labor
39. Louisiana Department of Revenue
40. Louisiana Workforce Commission
41. Maine Department of Labor
42. Maryland Department of Labor
43. Massachusetts Department of Revenue
44. Massachusetts Office of Labor and Workforce Development Employment Services
45. Michigan Department of Labour and Economic Opportunity
46. Michigan Department of Treasury
47. Minnesota Department of Revenue - SIT
48. Minnesota Department of Revenue - SRP
49. Mississippi Department of Employment Security
50. Mississippi Department of Revenue
51. Missouri Department of Labor
52. Missouri Department of Revenue
53. Montana Department of Labor and Industry
54. Montana Department of Revenue
55. Nebraska Department of Labor
56. Nebraska Department of Revenue

Attachment A

57. Nevada Department of Labor
58. New Jersey Department of Labor
59. New Jersey Division of Taxation
60. New Mexico Department of Taxation and Revenue
61. New Mexico Department of Workforce Solutions
62. New York State Department of Labor
63. New York State Department of Taxation and Finance - SIT
64. New York State Department of Taxation and Finance - SRP
65. North Carolina Department of Commerce, Employment Security
66. North Dakota Job Service
67. North Dakota Office of the State Tax Commissioner
68. Ohio Attorney General
69. Ohio Department of Labor
70. Oklahoma Employment Security Commission
71. Oklahoma Tax Commission
72. Oregon Department of Revenue - SIT
73. Oregon Department of Revenue – SRP
74. Oregon Department of Employment
75. Pennsylvania Department of Labor and Industry
76. Pennsylvania Department of Revenue Collections and Taxation
77. Pennsylvania Department of Labor
78. Rhode Island Department of Labor and Training
79. Rhode Island Department Revenue
80. South Carolina Department of Employment and Workforce Services
81. South Carolina Department of Revenue
82. South Dakota Department of Labor and Regulation
83. State of Colorado
84. State of Louisiana
85. State of Maine Revenue Services
86. State of Maryland – SIT
87. State of Maryland - SRP
88. State of Minnesota Department of Employment and Economic Development (DEED)
89. State of New Hampshire
90. State of New Jersey
91. State of Tennessee Department of Labor and Workforce Development
92. State of Wisconsin Unemployment
93. Texas Workforce Commission
94. Utah Department of Workforce Services
95. Utah State Tax Commission
96. Vermont Department of Taxes
97. Virginia Department of Taxation – SIT
98. Virginia Department of Taxation - SRP
99. Virginia Employment Commission
100. Washington Employment Security Department
101. West Virginia State Auditor’s Office
102. West Virginia State Tax Department - SIT
103. West Virginia State Tax Department - SRP
104. West Virginia Workforce Services Force
105. Wisconsin Department of Revenue - SIT
106. Wisconsin Department of Revenue - SRP
107. Wyoming Unemployment Insurance Benefits

- UIC – Unemployment Insurance Compensation
- SIT – State Income Tax
- SRP – State Reciprocal Program