

## IRS-SSA-CMS Data Match

Congress enacted a law (Section 6202 of the Omnibus Budget Reconciliation Act of 1989) to provide CMS with better information about Medicare beneficiaries' group health plan (GHP) coverage. The law requires the Internal Revenue Service (IRS), the Social Security Administration (SSA), and CMS to share information that each agency has about whether Medicare beneficiaries or their spouses are working. The process for sharing this information is called the IRS-SSA-CMS Data Match. The purpose of the Data Match is to identify situations where another payer may be primary to Medicare.

Employers are required to complete a questionnaire that requests GHP information on identified workers who are either entitled to Medicare or married to a Medicare beneficiary. This information is used to identify the primary and secondary payers for medical services provided to a Medicare beneficiary. This process helps Medicare identify claims on an ongoing basis for which Medicare should not be the primary payer.

The Data Match Project has saved the Medicare Trust Funds more than 3.5 billion dollars to date.

### Reporting Requirements of Data Match

Employers must provide CMS with information regarding health coverage of their Medicare-eligible workers and spouses of Medicare-eligible individuals whenever CMS identifies those individuals to the employer. Generally, the questionnaire asks if each named individual worked during a specific time period, and if so, whether he or she had employer-sponsored GHP coverage. Employers must respond within 30 days of the initial inquiry, unless an extension has been requested and approved.

To assist you with completing the questionnaire, a copy of the instruction booklet is available electronically. For more details, you may view or print the [\*Instructions for Completing the Group Health Plan Report for the IRS-SSA-CMS Data Match\*](#). A hard copy of the instruction booklet can be mailed to you upon request. In order for your request to be processed, you will need to provide the 10-digit Request Number that appears on the cover letter you received with your Data Match questionnaire.

If you need additional information or assistance with this document, you may contact the Benefits Coordination & Recovery Center (BCRC) by clicking on the *Contacts* list below.

## **Penalties for Not Completing a Questionnaire**

The CMS may take the following actions against an employer that willfully or repeatedly fails to comply with CMS's request by:

- Assessing a civil monetary penalty of \$1,000 for each person named in the inquiry for whom the employer has either not responded or provided incomplete information {pursuant to 42 USC Section 1395y(b)(5)};
- Subpoenaing business records and members of the organization to enforce compliance with law {pursuant to 42 USC Sections 405(d) and 1395(ii)}; and
- Investigating the employer's GHP or large group health plan (LGHP) for a determination of nonconformance, and if so found, make a referral to the IRS for imposition of an excise tax on the employer {pursuant to Section 5000 of the Internal Revenue Code and 42 CFR Section 411.100 et seq.}.

## **Requesting an Extension**

Contact the BCRC's toll-free telephone numbers, to request a 30-day extension. See the *Contacts* link in the related links below for BCRC contact information.

Requests for extensions beyond 60 days (the original 30 days and one 30-day extension) generally are not granted to any employer that is reporting on fewer than 150 workers (see Part III of the Data Match report). Extensions will be reviewed on a case-by-case basis for those employers reporting on more than 150 workers. Requests for extensions beyond the 60-day period must be submitted by letter detailing the reasons and sent to:

*IRS/SSA/CMS Data Match Project  
PO Box 660  
New York, NY 10274-0660*

## **Employer Voluntary Data Sharing Agreements (VDSA)**

As an alternative to the Data Match, employers should consider the benefits of entering into an Employer Voluntary Data Sharing Agreement with CMS to exchange GHP and Medicare entitlement data. Numerous Fortune 500 companies and other large employers have already entered into VDSAs with CMS to share coverage information. As an employer, you too can obtain the substantial benefits produced by entering into a VDSA. For more information on the VDSA program, see the **Voluntary Data Sharing Agreement** page.

SOURCE: <https://www.cms.gov>