

From: Crusberg Lea C

Sent: Tuesday, December 17, 2013 4:38 PM

To: Owen, Sue (CMG-Austin)

Several federal agencies are responsible with implementation of the Affordable Care Act, with the Department of Health and Human Services (HHS) as the lead federal agency. Since IRS only administers the tax provisions of ACA it would be inappropriate to respond to what other information may or may not be collected, retained or shared by other agencies in the implementation of ACA.

Certainly there is some information that the IRS will require on the 2014 tax return:

1. an indication of coverage, an exemption or a payment under the Individual Shared Responsibility Payment Provision (see Question and Answer #24 at the following link: <http://www.irs.gov/uac/Questions-and-Answers-on-the-Individual-Shared-Responsibility-Provision>)
2. information if coverage was from the Marketplace (see Question and Answer #21 and #24 at the link above)
3. information regarding any advance payments of the Premium Tax Credit that may have been received (see Questions and Answers #11 and #12 at the following link: <http://www.irs.gov/uac/Newsroom/Questions-and-Answers-on-the-Premium-Tax-Credit>)

In 2015 the IRS will be receiving additional information from health insurance providers and certain applicable large employers. For more information, see the sections on Information Reporting on Health Care by Insurers and Information Reporting on Health Care by Employers at this link: <http://www.irs.gov/uac/Affordable-Care-Act-Tax-Provisions>

The Affordable Care Act requires employers to report the cost of coverage under an employer-sponsored group health plan on an employee's Form W-2, Wage and Tax Statement, in Box 12, using Code DD. Many employers are eligible for transition relief for tax-year 2012 and beyond, until the IRS issues final guidance for this reporting requirement. More information about the reporting can be found on [Form W-2 Reporting of Employer-Sponsored Health Coverage](#).

When an individual applies for assistance through the Marketplace, the IRS will provide limited information, through a secure HUB, to assist in the determination of eligibility for financial assistance to purchase health insurance coverage. On Aug.13, 2013, the Internal Revenue Service issued final regulations implementing section 6103(I)(21) of the Internal Revenue Code, as added by the Affordable Care Act (ACA). This provision authorizes the IRS – upon written request and subject to strict privacy and security safeguards – to disclose certain taxpayer information for use in verifying eligibility for health care affordability programs. The following questions and answers provide information regarding the information IRS may disclose and restrictions on that information.

[http://www.irs.gov/uac/Newsroom/IRC-Section-6103\(l\)\(21\)-Questions-and-Answers](http://www.irs.gov/uac/Newsroom/IRC-Section-6103(l)(21)-Questions-and-Answers)

From: ^Press Office
Sent: Friday, January 03, 2014 12:29 PM
To: Owen, Sue (CMG-Austin)
Subject: Media Inquiry

Sue,

The Social Security Administration provides the Centers for Medicare and Medicaid Services with the following information, when relevant, to make an eligibility determination for enrollment, redetermination or renewals of an Insurance Affordability Program, and for certification of exemptions:

- Social Security Number verifications
- Death indicator
- Social Security disability indicator
- Prisoner data
- Monthly and annual Social Security income
- Quarters of Coverage
- Confirmation that an allegation of citizenship is consistent with Social Security records

Thanks,
Kia Anderson

On Jan 3, 2014, at 1:02 PM, Owen, Sue (CMG-Austin) wrote:

I was looking at this application:

<http://marketplace.cms.gov/getofficialresources/publications-and-articles/marketplace-application-for-family.pdf>

From: Deven McGraw
Sent: Friday, January 03, 2014 12:10 PM
To: Owen, Sue (CMG-Austin)

Ah - the family application. They are definitely beyond what census or IRS would know but they are designed to help determine whether the applicant, or one of the family members (children) might be eligible for public coverage - most likely Medicaid. So while it is the case that the government would not have had this information but for applications coming in to the ACA, the

questions are specifically for the purpose of connecting the applicant to coverage.

The ACA includes a provision that precludes the federal exchange from using any data collected from applicants for purposes beyond facilitating the functions of the exchange. In addition, the information is protected by the Privacy Act.

On Jan 3, 2014, at 1:23 PM, Owen, Sue (CMG-Austin) wrote:

I can't thank you enough!! Are they "storing" the application info? That might not matter but I wanted to check.

So – there will be some new information from some Americans applying for the marketplaces, and some new information on everybody's tax returns. Both are considered private and as such are hemmed about with many rules.

Have I got that right?

From: Deven McGraw

Sent: Friday, January 03, 2014 12:28 PM

To: Owen, Sue (CMG-Austin)

Yes, I believe they are storing it - this will enable people to easily re-up next year because the information can be pre-populated. Not sure whether the feds ever committed to a retention period, though.

Your conclusion is right. The other thing to keep in mind is that this information would have been collected by the government from anyone who was applying for public coverage -- they are questions that are specifically designed to match eligibility criteria. So none of it is extraneous. I think it's safe to presume that anyone applying on the site actually wants insurance coverage :), and for those eligible for public coverage, such coverage is likely to be the most comprehensive and least costly available.