COMPUTER MATCHING AGREEMENT BETWEEN THE SOCIAL SECURITY ADMINISTRATION AND THE DEPARTMENT OF VETERANS AFFAIRS VETERANS BENEFITS ADMINISTRATION

Match #1050

I. Purpose

This agreement sets forth the terms, conditions, and safeguards under which the Social Security Administration (SSA) will disclose tax return information from SSA's Earnings Recording and Self-Employment Income System to the Department of Veterans Affairs (VA), Veterans Benefits Administration (VBA). This disclosure will provide VA with data to update the master records of VA applicants and beneficiaries, including Veterans and survivors, and their eligible dependent(s) who are receiving income-dependent benefits. This disclosure will also provide VA with data to determine the continued eligibility of those receiving income-dependent benefits and those beneficiaries who are receiving disability compensation at the 100 percent rate because of unemployability, identified in Section II of this agreement, and allow VA to adjust or discontinue benefits accordingly.

II. Legal Authority

This agreement is executed under the Privacy Act of 1974 (5 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 and 5317, and 26 U.S.C. § 6103(1)(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.

26 U.S.C. § 6103(1)(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.

The programs covered under this agreement are:

- 1. Needs-based pensions provided under 38 U.S.C. Chapter 15 or under any law administered by the Secretary of Veterans Affairs;
- 2. Dependency and indemnity compensation to parents under 38 U.S.C. § 1315; and,

3. Programs under 38 U.S.C. Chapter 11 for Veterans who are receiving compensation at the 100 percent rate because the Veterans' disabilities prevent them from engaging in gainful employment.

III. Responsibilities Of The Parties

A. VA Responsibilities

- 1. VA will provide SSA with an electronic file in a format defined by SSA that contains the Social Security number (SSN), name, date of birth, and report year for each applicant, beneficiary, and eligible dependent(s) for whom VA is requesting tax return information.
- 2. VA will provide Congress and the Office of Management and Budget (OMB) with notice of this program and will publish the required matching notice in the Federal Register (Fed. Reg.).

B. SSA Responsibilities

- 1. SSA will disclose data to VA as identified in section V.A.
- 2. SSA will provide the data elements to VA listed in section V.B.2.

IV. Justification and Anticipated Results

A. Justification

VA is obligated to verify the income information submitted by purported incomedependent applicants and beneficiaries. 38 U.S.C. § 5106 requires that Federal agencies disclose information requested by VA for determining the eligibility for or the amounts of VA benefits.

Section 6103(l)(7) of the IRC also requires SSA to disclose tax return information to VA, upon written request. The most cost-effective and efficient way to verify the statements of applicants for, and recipients of, VA benefits is through a computer match.

B. Anticipated Results

Based upon VA's Cost Benefits Analysis for fiscal year 2022-2023, VA's estimated total costs were \$22.5 million. VA's estimated total benefits was \$59 million, including recovered overpayments and debts and cost avoidance gained from the amount of monthly benefits saved as a result of disqualification from benefit programs, reduction of benefits, or granting benefits at a lower rate using income reported under this agreement. The net benefit as a result of this matching program was estimated to be \$36.5 million and the cost to benefit ratio was 3.81:1.

SSA does not expect any savings for any SSA programs as a result from this matching program. SSA and VA do not expect significant changes in costs and benefits for the life of this agreement.

V. <u>Description of Matched Records</u>

A. Systems of Records

SSA will match the data in VA'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 disclose matched data to VA from SSA's 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).

2. VA will match the SSA data with data from the Compensation, Pension, Education, and Vocational Rehabilitation and Employment Records-VA (58VA21/22/28), republished with updated name at 74 Fed. Reg. 14865 (April 1, 2009), amended at 77 Fed. Reg. 42593 (July 19, 2012) and last amended at 84 Fed. Reg. 4138 (February 14, 2019).

The systems of records involved in this computer matching program have routine uses permitting the disclosures needed to conduct this match.

The information in these systems of records may be updated during the effective period of this agreement as required by the Privacy Act.

B. Specified Data Elements

- 1. VA will provide SSA with an electronic file in a format defined by SSA that contains the SSN, name, date of birth, and report year for each applicant, beneficiary, and eligible dependent(s) for whom tax return information is being requested.
- 2. SSA will verify the SSNs furnished by VA using the Enumeration System.
 - a. If the SSN of the VA applicant, beneficiary, or dependent(s) submitted to SSA verifies, SSA will return a response to VA that includes earnings data (employer identification and addresses, wage amounts from Form W-2, and earnings amounts from self-employment), SSN verification code, verified SSN, death indicator, annual total wages, and earnings report type on the record subject.
 - b. If the SSN of the VA applicant, beneficiary, or dependent(s) submitted to SSA fails to verify, SSA will return a response code (numbered 1-6) to VA indicating that the SSN did not verify.

C. Number of Records

VA will provide SSA with information annually concerning approximately 1.25 million applicants for, or beneficiaries and dependent(s) thereof, as well as VA compensation and pension benefits through the process of two distinct data exchanges cited in part D of this Section.

D. Frequency of Matching

The matching program conducted under this agreement will take place through the following processes:

- 1. For those beneficiaries receiving benefits cited in Section II, VA will conduct this match periodically and upon request. SSA will provide VA with the most recent tax year available.
- 2. For applicants applying for benefits cited in Section II, VA will conduct this match weekly. SSA will provide VA with tax information for the most recent three years available.

VI. Accuracy Assessments

A. SSA Records

The SSA Enumeration System used for SSN matching is 100 percent accurate based on SSA's Office of Analytics, Review, and Oversight (Fiscal Year (FY) 2018 Enumeration Accuracy Review Report, April 2019). The correctness of the tax return information is generally contingent upon the correctness of the information provided by the payer of the income.

B. VA Records

Previous matches with the same files indicate that, based on the verification of the name and SSN in VA records, VA records are 99 percent accurate, and that, based on internal verification procedures, at least 99 percent of the information relating to name, SSN, and benefit information is accurate.

VII. Procedures For Individualized Notice

A. Applicants

VA and SSA will notify each applicant who applies for benefits that the information provided on the applicant's application is subject to computer matches with other agencies.

• VA's notice consists of appropriate language printed on its application forms or on a separate handout. VA's notice will inform all applicants that VA may use

information obtained through matching programs to verify any information given to VA by the applicant. VA will also publish notice of this matching program in the Federal Register, in accordance with the requirements of the Privacy Act and OMB guidelines.

- SSA's notice consists of appropriate language printed on its application forms or a separate handout with appropriate language, when necessary. SSA will provide such notice in English or Spanish with alternative options available for the blind or visually impaired.
- The Internal Revenue Service (IRS) also provides a standard disclosure and Privacy Act notice, which advises taxpayers that IRS may share their tax information with other Federal and state agencies to determine entitlement to benefits.

B. Beneficiaries

VA and SSA will provide subsequent periodic notices to beneficiaries as required. VA's notice consists of appropriate language mailed by check stuffer or letter to all affected beneficiaries. SSA's notice consists of a yearly mailing to all beneficiaries describing SSA's matching activities.

VIII. <u>Verification Procedure And Opportunity To Contest</u>

A. Beneficiaries of Individual Unemployability

1. Verification Procedures

VA will independently verify all income information to determine the validity or applicability of the information obtained through this matching program prior to the termination, denial, suspension, or reduction of any benefits. VA will independently verify all wage and self-employment income with the payer or the beneficiary.

2. Opportunity to Contest

Sixty days before taking any adverse action based on the information received from the match, VA will notify each beneficiary of any adverse information uncovered and give him or her opportunity to explain the circumstances prior to making a final eligibility determination or adjustment to current benefits.

VA will provide all the beneficiaries for whom VA decides adverse action is necessary with the following information:

- a. That VA has received information that indicates an adverse action is necessary.
- b. That the beneficiary has 60 days to contest the adverse action.

B. Pension and Dependency and Indemnity Compensation

Consistent with OMB guidance, published at 54 Fed. Reg. 25818, 25827 (June 19, 1989), VA will combine the independent verification and notice requirements for VA applicants and beneficiaries into a single step, as explained in paragraphs b and c below. VA 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 VA, they are return information subject to all of the use and disclosure restrictions provided in IRC Section 6103, IRS Publication 1075, Tax Information Security Guidelines for Federal, State, and Local Agencies, and this agreement.

1. Applicants:

- a. VA will attempt to verify independently the return information reported by the match by contacting the applicant and/or the source of the income.
- b. As part of the development of the claim and in order to compress the steps, VA 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 SSA, no statute or regulation prescribes a specific time period for VA'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 VA provides 30 days for the applicant to submit evidence for purpose of showing that the amount identified in the match is incorrect.
- c. The independent verification notice advises that, unless the applicant submits evidence to the contrary, VA will conclude that the information discovered is correct and, if benefits are due, will calculate the initial award of benefits accordingly.
- d. An applicant may waive the 30-day notice period if he or she confirms the information found in the match.

2. Beneficiaries:

- a. VA will attempt to verify independently the return information reported by the match by contacting the recipient and/or the source of the income.
- b. In order to compress the steps, VA 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 VA allows 60 days for the beneficiary to submit evidence showing that VA should not take adverse action. The notice will contain the following information:

- i. The proposed decision and the reason(s) for the decision.
- ii. Notice that unless the beneficiary responds to the proposed adverse action within 60 days, VA will conclude that the return information is correct and take necessary action regarding payment of benefits to the beneficiary.
- iii. Beneficiaries may waive the 60-day due process period by confirming the information found in the match.
- c. For those beneficiaries for which VA does not mail a compressed letter, VA will issue separate independent verification and due process letters requiring a minimum of 30 days for the independent verification letter and 60 days for the due process letter.
- C. Upon completion of the processing of the claim or adverse action, VA 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.

IX. Procedures For Retention And Timely Destruction Of Records

A. VA will:

- 1. Maintain all identifiable records received from SSA in accordance with the IRC, 26 U.S.C. § 6103(p)(4). VA will destroy information generated by the match as soon as the information has served the match's purpose and all legal retention requirements have been met. A written report will be provided to the appropriate officials describing such manner of destruction as required by the IRC, 26 U.S.C. § 6103(p)(4)(F).
- 2. Not create a separate file or system of record, which consists of information concerning only those individuals who are involved in the specific matching program, except as necessary to control or verify the information. VA will destroy any information created for this use as soon as it has served the match's purpose and all legal retention requirements have been met.
- B. SSA provides the tax return data to VA using the files with identifying information provided by VA. These files are the only identifiable records SSA uses in the course of the matching program. SSA will delete the electronic files provided by VA when the match is complete.

- C. SSA and VA will destroy all such data by electronic purging, unless VA/VBA and SSA are required to retain the information in order to meet evidentiary requirements. In case of such retention for evidentiary purposes, VA/VBA and SSA will retire the retained data in accordance with the applicable Federal Records Retention Schedule (44 U.S.C. § 3303a).
- D. Neither SSA nor VA will create a permanent file or separate system consisting of information concerning only those individuals who are involved in this matching program.

X. Records Usage, Duplication, And Redisclosure Restrictions

SSA and VA will adhere to the following limitations on the use, duplication, and disclosure of the electronic files and data provided by the other agency under this agreement:

- A. SSA and VA will use and access the data only for the purposes described in this agreement.
- B. SSA and VA will not use the data to extract information concerning individuals therein for any purpose not specified in this agreement.
- C. SSA and VA will not duplicate or disseminate the data, within or outside their respective agencies, without the written permission of the other agency. SSA and VA will not give such permission unless the law requires disclosure or the disclosure is essential to the matching program. For such permission, the agency requesting permission must specify in writing: (1) what data it is requesting be duplicated or disseminated; (2) to whom the data is being duplicated or dissemination.

XI. Security Procedures

SSA and VA will comply with the requirements of the Federal Information Security Management Act (FISMA), 44 U.S.C. Chapter 35, Subchapter II, as amended by the Federal Information Security Modernization Act of 2014 (Pub. L. 113-283); related OMB circulars and memoranda, such as Circular A-130, Managing Information as a Strategic Resource (July 28, 2016) and Memorandum M-17-12, Preparing for and Responding to a Breach of Personally Identifiable Information (January 3, 2017); National Institute of Standards and Technology (NIST) directives; and the Federal Acquisition Regulations, including any applicable amendments published after the effective date of this agreement. These laws, directives, and regulations include requirements for safeguarding Federal information systems and personally identifiable information (PII) used in Federal agency business processes, as well as related reporting requirements. Both agencies recognize, and will implement, the laws, regulations, NIST standards, and OMB directives including those published subsequent to the effective date of this agreement.

FISMA requirements apply to all Federal contractors, organizations, or entities that possess or use Federal information, or that operate, use, or have access to Federal information systems on behalf of an agency. Both agencies are responsible for oversight and compliance of their contractors and agents.

A. Loss Reporting

If SSA or VA suspects or confirms a breach, as defined by OMB M-17-12, or suspects or experiences an incident involving the loss or breach of PII provided by SSA or VA under the terms of this agreement, they will follow the breach reporting guidelines issued by OMB and agency policy. In the event of a reportable breach under OMB guidance involving PII, the agency experiencing the breach is responsible for following its established procedures, including notification to the proper organizations (e.g., United States Computer Emergency Readiness Team, the agency's privacy office). In addition, the agency experiencing the breach (e.g., electronic or paper) will notify the other agency's Systems Security Contact named in this agreement. If VA is unable to speak with the SSA Systems Security Contact within one hour or, if for some other reason notifying the SSA Systems Security Contact is not practicable (e.g., it is outside of the normal business hours), VA will call SSA's National Network Service Center toll free at 1-877-697-4889. If SSA is unable to speak with VA's Systems Security Contact within one hour, SSA will contact the Enterprise Service Desk, 855-673-4357 (option 5) to create an incident ticket for assignment to the Cyber Security Operations Center (CSOC).

B. Breach Notification

SSA and VA will follow PII breach notification policies and related procedures issued by OMB. If the agency that experienced the breach determines that the risk of harm requires notification to affected individuals or other remedies, that agency will carry out these remedies without cost to the other agency.

C. Administrative Safeguards

SSA and VA will restrict access to the data matched and to any data created by the match to only those users (e.g., employees, contractors, etc.) who need it to perform their official duties in connection with the uses of the data authorized in this agreement, except as required by Federal law. Further, SSA and VA will advise all personnel who have access to the data matched and to any data created by the match of the confidential nature of the data, the safeguards required to protect the data, and the civil and criminal sanctions for noncompliance contained in the applicable Federal laws.

D. Physical Safeguards

SSA and VA will store the data matched and any data created by the match in an area that is physically and technologically secure from access by unauthorized persons at all times (e.g., door locks, card keys, biometric identifiers, etc.). Only authorized personnel will transport the data matched and any data created by the match. SSA and VA will

establish appropriate safeguards for such data, as determined by a risk-based assessment of the circumstances involved.

E. Technical Safeguards

SSA and VA will process the data matched and any data created by the match under the immediate supervision and control of authorized personnel in a manner that will protect the confidentiality of the data, so that unauthorized persons cannot retrieve any data by computer, remote terminal, or other means. Systems personnel must enter personal identification numbers when accessing data on the agencies' systems. SSA and VA will strictly limit authorization to those electronic data areas necessary for the authorized analyst to perform his or her official duties.

F. Application of Policy and Procedures

SSA and VA will adopt policies and procedures to ensure that each agency uses the information contained in their respective records or obtained from each other solely as provided in this agreement. SSA and VA will comply with these guidelines and any subsequent revisions.

G. Security Assessments

NIST Special Publication (SP) 800-37, as revised, encourages agencies to accept each other's security assessments in order to reuse information system resources and/or to accept each other's assessed security posture in order to share information. NIST SP 800-37 further encourages that this type of reciprocity is best achieved when agencies are transparent and make available sufficient evidence regarding the security state of an information system so that an authorizing official from another organization can use that evidence to make credible, risk-based decisions regarding the operation and use of that system or the information it processes, stores, or transmits. Consistent with that guidance, the parties agree to make available to each other upon request system security evidence for the purpose of making risk-based decisions. Requests for this information may be made by either party at any time throughout the duration or any extension of this agreement.

H. Tax Information

VA will comply with all Federal Safeguards Requirements pursuant to IRC § 6103(p)(4) and as required by IRS, including those described in IRS Publication 1075, "Tax Information Security Guidelines for Federal, State and Local Agencies and Entities," available at http://www.irs.gov.

If VA does not have a currently approved Safeguard Procedures Report (SPR), VA will submit a new SPR to the IRS's Office of Safeguards detailing how all data received from SSA is processed and protected from unauthorized disclosure within 45 days from the execution of this agreement.

If there are incidents of suspected unauthorized inspections or disclosures of return information, VA must report incidents to the Treasury Inspector General for Tax Administration and the IRS Office of Safeguards.

XII. Comptroller General Access

The Government Accountability Office (Comptroller General) may have access to all VA and SSA data it deems necessary, in order to verify compliance with this agreement, including those contained and covered by an SSA and VA system of records disclosure pursuant to 5 U.S.C. § 552a(b)(10).

XIII. Reimbursement

Pursuant to 38 U.S.C. § 5106, SSA is statutorily required to provide the information requested by VA for purposes of determining benefit eligibility at no cost to VA.

XIV. Duration, Modification, And Termination

A. Effective Date

The effective date of this agreement is March 15, 2023, provided that VA reported the proposal to re-establish this matching program to the Congressional committees of jurisdiction and OMB in accordance with 5 U.S.C. § 552a(o)(2)(A) and OMB Circular A-108 (December 23, 2016), and VA published notice of the matching program in the Federal Register in accordance with 5 U.S.C. § 552a(e)(12).

B. Duration

This agreement will be in effect for a period of 18 months.

C. Renewal

The Data Integrity Boards (DIB) of VA and SSA may, within 3 months prior to the expiration of this agreement, renew this agreement for a period not to exceed 12 months if VA and SSA can certify to their DIBs that:

- 1. The matching program will be conducted without change; and
- 2. VA and SSA have conducted the matching program in compliance with the original agreement.

If either party does not want to continue this program, it must notify the other party of its intention not to continue at least 90 days before the end of the period of the agreement.

D. Modification

The parties may modify this agreement at any time by a written modification, agreed to by both parties and approved by the DIB of each agency.

E. Termination

The parties may terminate this agreement at any time with the consent of both parties. Either party may unilaterally terminate this agreement upon written notice to the other party, 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.

SSA may immediately and unilaterally suspend the data flow under this agreement or terminate this agreement if SSA:

- 1. Determines that VA has used or disclosed the information in an unauthorized manner;
- 2. Determines that VA has violated or failed to follow the terms of this agreement; or
- 3. Has reason to believe that VA breached the terms for security of data. If SSA suspends the data flow in accordance with this subsection, SSA will suspend the data until SSA makes a final determination of a breach.

XV. Integration Clause

This agreement, including the attachment, constitutes the entire agreement of the parties with respect to its subject matter and supersedes all other data exchange agreements between the parties that pertain to SSA's disclosure of the specified data from its MEF and Enumeration System to VA for the purposes described herein. SSA and VA have made no representations, warranties, or promises outside of this agreement. This agreement takes precedence over any other documents that may conflict with it.

XVI. Persons to Contact

A. SSA Contacts:

Matching Agreement Issues

Neil Etter
Government Information Specialist
Office of the General Counsel
Office of Privacy and Disclosure
Social Security Administration
6401 Security Boulevard, G-401 WHR Building
Baltimore, MD 21235

Telephone: (410) 965-8028 Email: Neil.Etter@ssa.gov

Systems Security Issues

Jennifer Rutz

Director

Office of Information Security

Division of Compliance and Oversight

Office of Systems

Suite 3383 Perimeter East Building

6201 Security Boulevard

Baltimore, MD 21235

Telephone: (410) 965-0266 Email: Jennifer.Rutz@ssa.gov

Computer Systems

Angil Escobar

Branch Chief

OEIS/DECIDE/Data Exchange and Verification Branch

Enterprise Information Systems

Office of Systems

Social Security Administration

6401 Security Boulevard, 3-E-2-F Robert M. Ball Building

Baltimore, MD 21235

Telephone: (410) 965-7213 Email: Angil.Escobar@ssa.gov

Project Coordinator

Stephanie Meilinger

Data Exchange Liaison

Office of Data Exchange, Policy Publications and International Negotiations

Office of Data Exchange and International Agreements

4700 Annex

6401 Security Boulevard

Baltimore, MD 21235

Telephone: (410) 966-0476

Email: Stephanie.Meilinger@ssa.gov

B. VA Contacts:

Matching Agreement Issues

Victor D. Hall

Program Analyst

Pension & Fiduciary Service (21PF)

810 Vermont Avenue NW

Washington, DC 20420

Telephone: (202) 461-9385

Email: Victor.Hall2@va.gov

Computer Systems

Simon Dessus Program Analyst Pension & Fiduciary Service (21PF) 810 Vermont Avenue NW Washington, DC 20420

Telephone: (215) 842-2000; Ext. 5434

Email: Simon.Dessus@va.gov

Systems Security Contact

Jessica L. Carriveau
Certified Information Systems Security Professional
Southern Area Network ISO
9500 Bay Pines Boulevard
St. Petersburg, FL 33708
Telephone: (727) 319-5954

Fax: (727) 319-7785

Email: Jessica.Carriveau@va.gov

XVII. Signatures

A. SOCIAL SECURITY ADMINISTRATION:

Source Agency Certification:

As the authorized representatives of the source agency named above, I certify that I have competent authority on behalf of SSA to enter into the obligations set forth in this agreement.

<u>Electronic Signature Acknowledgement:</u> The signatories may sign this document electronically using an approved electronic signature process. Each signatory electronically signing this document agrees that his/her electronic signature has the same legal validity and effect as his/her handwritten signature on the document, and that it has the same meaning as his/her handwritten signature.

| Date: 2022.10.19 08:23:56 -04'00' | Date |
|--|------|
| Michelle Christ | |
| Acting Deputy Executive Director | |
| Office of Privacy and Disclosure | |
| Office of the General Counsel | |
| ata Integrity Board Certification: | |
| Matthew Ramsey Date: 2023.01.10 11:19:22 -05'00' | Date |
| Matthew D. Ramsey | |
| Chair | |
| Data Integrity Board | |

Michelle Christ Digitally signed by Michelle Christ Date: 2022.10.19 08:23:56 -04'00'

B. <u>DEPARTMENT OF VETERANS AFFAIRS</u>:

Recipient Agency Certification:

As the authorized representatives of the recipient agency named above, I certify that I have competent authority on behalf of VA to enter into the obligations set forth in this agreement.

<u>Electronic Signature Acknowledgement:</u> The signatories may sign this document electronically using an approved electronic signature process. Each signatory electronically signing this document agrees that his/her electronic signature has the same legal validity and effect as his/her handwritten signature on the document, and that it has the same meaning as his/her handwritten signature.

| BETH MURPHY Digitally signed by BETH MURPHY Date: 2023.01.10 09:12:05 -05'00' | 01/10/2023 Date |
|---|--------------------|
| Beth Murphy | |
| Executive Director | |
| Compensation Service | |
| Department of Veterans Affairs | |
| NILIJAH CARTER Digitally signed by NILIJAH CARTER Date: 2023.01.10 09:56:32 -05'00' | 01/10/2023 Date |
| Dr. Nilijah E. Carter Executive Director Pension and Fiduciary Department of Veterans Affairs | |

Data Integrity Board Certification:

| of law | John D. Oswalt 105322 2023.01.09 16:57:49 -05'00' | Date | 1/9/2023 |
|----------------------|---|------|----------|
| John D. Oswalt | | | |
| Chair | | | |
| Data Integrity Board | 1 | | |

Department of Veterans Affairs

Attachment: Cost Benefit Analysis



CBA CMA 1050 Cost Methodology FY 22