

	GEORGIA DIVISION OF FAMILY AND CHILDREN SERVICES MEDICAID POLICY MANUAL			
	Chapter:	2000	Effective Date:	December 2022
	Policy Title:	Internal Revenue Service (IRS) And Beneficiary Earnings Exchange Records (BEERS) Information Security		
	Policy Number:	2003	Previous Policy Update:	MT 58

REQUIREMENTS

It is the responsibility of the Department of Human Services (DHS) to protect the Federal Tax Information (FTI) provided through the Internal Revenue Services (IRS) to the state agencies.

Unauthorized use or access of Federal Tax Information, i.e., IRS/ Beneficiary Earnings Exchange Record System (BEERS) information, earning records and/or unearned income records maintained by Social Security Administration, is forbidden. The confidentiality and security of FTI must be protected and maintained at the level of federal standards and requirements.

BASIC CONSIDERATIONS

As a condition of receiving IRS/BEERS information, DFCS is required to establish and maintain certain safeguards designed to prevent unauthorized use of the information and to protect the confidentiality of the information.

There are two criminal penalties associated with unauthorized access and/or unauthorized disclosure of Federal Tax Information (FTI).

The penalties for unauthorized access of FTI (IRS/BEERS) include the following:

- a fine of up to \$1,000, or imprisonment of up to 1 year, or both
- costs of prosecution for felony access.

Penalties for unauthorized disclosure of IRS information include the following:

- a fine of up to \$5,000, or imprisonment of up to 5 years, or both
- costs of prosecution for felony disclosure

BASIC CONSIDERATIONS (cont.)

- termination from employment upon conviction of unauthorized disclosure
- payment of civil damages to the individual about whom information was illegally disclosed if that individual brings a civil action.

The accused employee can be guilty of both offenses and prosecuted for both.

In addition to that, there is a civil penalty for unauthorized access or unauthorized disclosure.

In the case of a state employee, the employee is personally liable as opposed to the agency.

Information received by the IRS and BEERS systems is no longer received by the Medicaid program and is not updated in the GA Gateway system for Medicaid purposes. For more information on the special security considerations regarding IRS and BEERS information received by DFCS agency please refer to TANF Manual 3390, Policy [Section 1410](#).