**PROGRAM PROTOCOL**

**Data Matching between Department of Human Services**

**and the Australian Taxation Office**

**‘Non-Employment Income Data Matching - NEIDM’**

**August 2016**

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## 1. Description of the Program Protocol

### 1.1 Purpose

The purpose of the program protocol is to:

(i) identify the matching agency and the source agency;

(ii) detail the direct relationship of the program to the performance of the lawful functions or activities of the matching agency;

(iii) set out the legal basis for any collection, use or disclosure of personal information involved in the program;

(iv) outline the objectives of the program, the procedures to be employed, the nature and frequency of the matching covered by the program and the justifications for it;

(v) explain what methods other than data matching were available and why they were rejected;

(vi) detail any cost/benefit analysis or other measures of effectiveness, which were taken into account in deciding to initiate the program;

(vii) outline the technical controls proposed to ensure data quality, integrity and security in the conduct of the program;

(viii) provide details of pilot/prior data matching program;

(ix) outline the nature of the action proposed to be taken in relation to the results of the program including any letters to be used by the agency involved;

(x) indicate what form of notice is to be given, or is intended to be given to individuals whose privacy is affected by the program; and

(xi) specify any time limits on the conduct of the program.

### 1.2 Requirement for a Program Protocol

The Information Commissioner’s *Guidelines on Data Matching in Australian Government Administration* specify that a program protocol be prepared by agencies conducting certain data matching programs. These guidelines are voluntary. The Department of Human Services (DHS) complies with these guidelines.

### 1.3 Definition of Data Matching

Data matching is the comparison of two or more sets of data to identify similarities or discrepancies. In the context of this protocol, the term data matching is used to denote the use of computer techniques to compare data found in two or more computer files to identify cases where there is a risk of incorrect payment.

DHS observes the *Australian Privacy Principles*. Individuals who consider that an agency has interfered with their privacy may complain to the Office of the Australian Information Commissioner.

## 2. Description of the Data Matching Program

### 2.1 Summary of the program

DHS delivers a range of programs for payments and services on behalf of the Commonwealth. These payments and services are delivered in accordance with Business Partnership Agreements with client departments.

To maintain the integrity of these payments and services, DHS undertakes compliance activities to ensure ongoing entitlement and eligibility.

In the 2015-16 Mid-Year Economic and Fiscal Outlook (MYEFO), the Australian Government announced the Non-Employment Income Data Matching (NEIDM) program.

The purpose of the NEIDM program is to identify non-compliant individuals requiring administrative or investigative action. This is identified through the comparison of information held by the Australian Taxation Office (ATO) and what customer have reported to both agencies. The comparison is to identify where DHS customers may have income recorded with the ATO that exceeds the income they have reported to DHS.

The program is a phased project addressing non-declared and under-declared income while delivering an enhanced online compliance intervention capability. The first phase of the project involves approximately 20,000 compliance interventions that will rely on DHS’s current manual letter process. Later phases of the project will involve the online interaction with customers. This allows DHS to provide more detail to its customers and empower them to respond in an informed manner. It also allows DHS to address non-compliance in a more efficient manner in instances where customers choose not to participate.

This program protocol covers the first phase of the program and will be updated prior to the commencement of the later phases to address elements of the subsequent phases such as the online compliance capability.

### 2.2 OBJECTIVES

The objectives of this matching program are to:

* Ensure that Centrelink payments are only made to those individuals who are entitled to receive them.
* Detect and address non-compliance.
* Provide net savings by detecting overpayments and recovering debt.
* Develop an efficient online mechanism for customers to respond to suspected non-compliance.

## 3. Agencies Involved

### 3.1 Source Agencies

The source agencies that supply data for the purposes of this program are:

* DHS
* ATO

### 3.2 Matching Agency

The key matching agency involved in this program is the ATO

DHS provide customer files to the ATO for identity matching.

### 3.3 PRIMARY USER AGENCY

DHS is the agency that makes most substantial use of the programs results. It receives the matched data from the ATO to identify non-compliance.

## 4. Data Issues

### 4.1 Data Quality

Poor quality data is of limited value in data matching. DHS will verify the integrity of the data received for such things as correct format and that data is present in all the mandatory fields.

Data quality mechanisms will include:

* the ATO only return high confidence match results to DHS.
* DHS will seek validation from the customer of any ATO income reported that may be of relevance to welfare eligibility.
* where customers provide updated or corrected information, DHS takes this into account when determining the type and need of administrative action.

DHS’s experience matching the same data with the same matching criteria shows an extremely low number of instances of incorrect matching. Despite this, DHS has a well-established process to deal with these instances and reduce or eliminate potential privacy impacts.

To Support the NEIDM program DHS has formal programme and project governance arrangements in place. This governance provides a formal reporting mechanism of all data matching and issues including those related to privacy.

These governance arrangements consist of formal Compliance Programme and Performance committees that oversee the department’s risk based Compliance Programme. The committees consisting representatives responsible for aspect data matching and the department’s actions resulting from the matching activity. Key decisions and issues and performance reporting are controlled via these committees and formally endorsed by departmental executives.

Branches involved with data matching have a formal relationship with the DHS’s Privacy and Information Release Branch to report and resolve privacy matters and data matching incidents. The branch works in partnership with the Privacy and Information Release Branch to collect and assess information on privacy issues relating to data matching.

### 4.2 Data Integrity

DHS maintains a high level of data integrity. Measures taken to maintain integrity levels include designing systems that will not accept records that are incomplete, and identifying and correcting records that have data items that are inadequate or corrupt.

### 4.3 Data Security

The ATO and DHS exchange data using the dedicated mainframe to mainframe Optus Evolve link. This mechanism provides secure and trusted communications across government jurisdictions.

The ATO data received by DHS is held in DHS’s secure Teradata and SAP HANA environments. These are core systems that employ strict security controls. Only DHS employees with a business need have access to view the ATO data provided under this program.

DHS’s staff are subject to existing security controls and the confidentiality provisions of the *Social Security (Administration) Act 1999.* Access to DHS’s computer centres is strictly controlled and entry properly authorised. DHS’s security system provides protection and control of dataset access and system entry and program integrity. Security features include logon identification codes, passwords and security groupings to ensure that access to information is on a needs-only basis.

The ATO is responsible for its own security with respect to its staff and access to the data provided by DHS. The ATO are subject to existing security controls and subject to the Privacy Act 1988, the Crimes Act 1914 and the Public Service Act 1999. Access to the ATO’s computer systems is limited and is subject to requests for system access which include reminders about privacy and security obligations. Security features include logon identification codes and passwords. All access to the system is monitored and logged.

Existing security arrangements in the department automatically log user access to data files.

## 5. The Matching Process

The identity data matching of the two information sources is conducted by the ATO.

The output of this matching is provided to DHS as ‘matched’ records.

DHS uses these matched records to identify customers, who may have income that has not been correctly declared to DHS.

The matching process will use various elements and/or combinations of the following fields:

* Gender
* Surname
* First Name
* Other Given Name
* Year of Birth
* Month of Birth
* Day of Birth
* Address Line 1
* Address Line 2
* Locality
* Post Code
* State Code

To uphold an individual’s right to privacy, the resulting matches are only those where the ATO records have the same identity details as DHS’s customers. In addition to this, DHS only exchanges information for customers who:

* have received a payment within the relevant financial year.
* are partnered to a customer who has received a payment within the relevant financial year.
* have an outstanding debt.

The ATO then provide Income Tax Return and Pay As You Go information only for these specific matched records.

A technical standards report can be found at Appendix A

## 6. Action Resulting from the Program

Following the provision of matched records from the ATO to DHS, DHS will apply compliance risk rules. If a matched customer meets key risk criteria, the relevant information will be referred to the customer for response.

When a customer disagrees with the information presented they are provided an opportunity to adjust the information and provide supporting evidence. DHS takes this information into account when determining administrative action.

When a customer doesn’t provide a response within the specified time, DHS makes the determination of appropriate administrative action based on the information provided by the ATO.

## 7. Time Limits Applying to the Program

The first matching exercise is intended to be conducted in August 2016 and thereafter occur on a bi-annual basis.

DHS does not intend to create a permanent register or database on matched or non-matched selections as part of this protocol.

## 8. Public Notice of the Program

There has been several public references and announcements for the NEIDM program which includes stating it involves ‘income data matching’.

While DHS has no objections to publicising high level details of this program and submitting an appropriate gazettal notice. Advertising the specific details of the program, such as matching criteria and risk profiles, would inform individuals of possible avoidance techniques they would need to employ to evade detection and may make detection more difficult.

A copy of the Public Notice can be found at Appendix B.

## 9. Reasons for Conducting the Program

### 9.1 Relationship with the agencies lawful functions

The program is related to the DHS’s lawful function of limiting payments to those eligible under relevant legislation. The *Social Security Act 1991* and the *Social Security (Administration) Act 1999* provide that customers are required to be eligible for payment. These requirements are given to customers in a written advice authorised under different sections of these Acts for different payment types.

### 9.2 Social Considerations

Welfare is often topical and of interest to the media and the general public. There are some key social issues associated with the measure:

* that only persons entitled to receive payments from DHS do so and they receive correct entitlements
* An individual’s right to privacy is protected.

Aligned to those issues is a concern for social justice. In particular, there is strong support in the community for an income support system that directs available funds and services to those most in need of assistance. The program helps to achieve this in two ways:

* By strengthening controls in the DHS ’s payment systems, it reduces the outlays from DHS’s programs (this provides funds for the Government to direct to other priorities); and
* The existence of effective controls in payment systems soon becomes evident to the community and rapidly increases voluntary compliance.

Suitable safeguards against unreasonable intrusion into the privacy of individuals are built into the data matching arrangements. Matching is conducted in accordance with the Privacy Commissioner’s Guidelines on Data Matching in Australian Government Administration*.*

When comparing the NEIDM program to DHS’s existing data matching activity, the NEIDM program reduces the amount of information disclosures and burden places on customer and third parties.

## 10. Legal Authority

### 10.1 DHS

Section 192 of the *Social Security (Administration) Act 1999* provides that DHS may require the provision of information of relevance to the assessment of claims for DHS’s payments, including whether a payment is or was payable to the person who received it or whether the rate is or was correct.

Section 195 of the *Social Security (Administration) Act 1999* provides that DHS may require the provision of specified information that relates to a class of people. This section authorises DHS to request data about customers.

*Australian Privacy Principle 6* (APP 6) does not limit the disclosure of personal information by an agency where that disclosure is required or authorised by or under law. As the ATO information involved in this data matching program is obtained by DHS under *Schedule 1 Item, 1 of Table 1 of the Taxation Administration Act 1953*, APP 6 does not limit its disclosure to DHS.

### 10.2 ATO

The ATO legislation allows the ATO to disclose ATO information to an Agency Head (within the meaning of the Public Service Act 1999) of an agency (within the meaning of that Act) dealing with matters relating to the social security law (within the meaning of subsection 23(17) of the Social Security Act 1991) where is for the purpose of administering that law (the Social Security Act 1991).

## 11. Disclosure of Information Provisions

### 11.1 DHS and ATO

DHS view the NEIDM program as a positive step in continuing to increase it transparency in its data matching activity.

Under this program DHS will provide the actual data received from the ATO to the customer. At the same time, the program reduces the amount of information disclosures with third parties such as employers.

There is also reduced information disclosure of customer have to again provide income related information to DHS that has already been provided to the ATO.

ATO only releases sufficient information to DHS to allow it to determine whether a customer is eligible for payment and whether administrative action needs to be considered.

## 12. Alternative Methods

Currently, DHS undertakes similar matching to this program under the *Data-matching Program (Assistance and Tax) Act 1990.* (DMP). While the DMP addresses similar compliance risks, restriction of the Act has meant overtime, that DHS haven’t been able to introduce efficiencies developed in other matching programs. This has led to DHS’s activity under the DMP to become inefficient for customers and third parties as well as DHS itself when compared to the other compliance activity.

The NEIDM program not only opens the door for DHS to recognise efficiencies, it will form part of DHS’s innovative compliance platform for the future. DHS’s will be able to address significantly more non-compliance and do so by empowering customers with more information.

It is not possible to conduct this type of compliance activity without the exchange and matching of data. The NEIDM program represent the most efficient and effective alternative to address compliance related to un/under-declared income.

## 13. Pilot/Prior Data Match Programs

DHS and the ATO have been working in partnership to conduct data matching for more than two decades.

The ATO and DHS participate in data matching activity under the Data-matching Program (Assistance and Tax) Act 1990. There are several other data matching programs that the two agencies conduct which include the same data in this program.

The NEIDM program uses the same data and matching routines as several previous programs with the significant difference being the combination of two ATO sources (ITR and PAYG) into one program.

This allows DHS to provide more detail to its customers and empower them to respond in an informed manner. It also allows DHS to address non-compliance in a more efficient manner in instances where customers choose not to participate.

## 14. Costs and Benefits

As announced in the MYEFO, the NEIDM program is expected to return over $300M in savings for the first year from approximately 80,000 interventions. The 20,000 manual interventions covered by this program protocol represent a significant proportion of the first year’s activity.

In additional to the quantitative benefits, the NEIDM program will allow DHS to address significantly more non-compliance with customers. Overtime this will lead to more preventative approaches and increase voluntary compliance and reduce debt.

## Appendix A - Technical standards report

1. **Descriptions of Data**

The following data items to be provided to the ATO by DHS for identity matching purposes:

* Centrelink Reference Number
* Gender
* Name
* Date of Birth
* Address

**Table 1 – Centrelink Identity File**

| Data item | Description |
| --- | --- |
| REF-NUMBER | Centrelink Reference Number |
| GENDER | Gender |
| SRNM | Surname |
| 1ST-NM | First Name |
| OTHR-GVN-NM | Other Given Name |
| BRTH-YR | Year of Birth |
| BRTH-MTH | Month of Birth |
| BRTH-DAY | Day of Birth |
| ADDR-LN-1 | Address Line 1 |
| ADDR-LN-2 | Address Line 2 |
| LCLTY-NM | Locality |
| POST-CD | Post Code |
| STATE-CD | State Code |

The following data items to be provided to DHS by the ATO for a 5-year period (2011 – 2015 inclusive)

* Returned Identity File
* Income Tax Return
* ‘Pay As You Go’ Payment Summary – Payer Record
* ‘Pay As You Go’ Payment Summary – Payee Record

**Table 2 - Returned Identity File**

| Data item | Description |
| --- | --- |
| CENTRELINK-ID | Centrelink Reference Number |
| CLINK-ID-CHECK-SUM | Check digit value for agency customer reference number (CRN) |
| CENTRELINK-CD | DHS relationship C = Client S = Spouse 1 & 2 = Parent |
| SRNM | Surname |
| 1ST-NM | First Name |
| 2ND-INIT | Second Initial |
| BIRTH-DAY-NUM | Birth - Day |
| BIRTH-MTH-NUM | Birth - Month |
| BIRTH-YR | Birth - Year |
| SEX-CD | Sex – M/F |
| ADDLN-1 | Address Line 1 |
| ADDLN-2 | Address Line 2 |
| ADDLN-3 | Address Line 3 |
| LCLTY-NM | Suburb/Town/City |
| PC | Post Code |
| CNTRY-NM | Country |
| ADDLN-1 | Address Line 1 |
| ADDLN-2 | Address Line 2 |
| LCLTY-NM | Suburb/Town/City |
| PC | Postcode |
| CNTRY-NM | Country |
| SPSE-1ST-INIT | Spouse first name |
| SPSE-2ND-INIT | Spouse second name |
| COMSPRSD-CD | ”C” if IRL\_STS\_CD = ’COM’ else ”N” |

**Table 3 - Income Tax Return Table**

| Field name | Description |
| --- | --- |
| CRN | DHS customer reference number (to be derived from the CRN/TFN Link file) |
| YEAR |  |
| Filler | space |
| ASMT-ISS-DT | Effective date of the NOA request transaction (DT\_IN of TF2FDETAI, if NoA is to be issued) |
| SALARY | Total of Income for Salary and wages |
| ALLOWANCE | Allowances, earning, tips, directors fees, etc |
| LSP-FULL | Lump Sum Payment A - Full |
| LSP-5-PC | Lump Sum Payment B - 5% |
| ETP-TAX-COMP | ETP - Taxable component |
| USB | Commonwealth of Australia Government Allowances and payments |
| AGE-PENS | Commonwealth of Australia Government Pension and allowances |
| AUS-ANN-SUP-TXED | Australian annuities and superannuation income – taxable component – taxed element |
| AUS-ANN-SUP-UNTXED | Australian annuities and superannuation income – taxable component – untaxed element |
| AUS-ANN-SUP-LS-TXED | Australian annuities and superannuation income – -lump sum in arrears - taxable component – taxed element |
| AUS-ANN-SUP-LS-UNTXED | Australian annuities and superannuation income – -lump sum in arrears - taxable component – untaxed element |
| AUS-SUP-LS-PAY-TXED | Australian superannuation lump sum payments – taxed element |
| AUS-SUP-LS-PAY-UNTXED | Australian superannuation lump sum payments – untaxed element |
| ATTRIB-PSI | Attributed personal services income |
| TOTAL-RFB | Total reportable fringe benefits amounts |
| INTEREST | Gross Interest |
| UNFRANKED-DIVD | Unfranked Dividends |
| FRANKED-DIVD | Franked Dividends |
| IMP-CRDT | Dividend Imputation Credit |
| PP-DSTBN-PRTNRSHP | PP - Income or loss distribution from Partnership |
| PP-DSTBN-TRUST | PP - Income distribution from Trust |
| N-PP-DSTBN-PRTNRSHP | NPP - Income distribution from Partnership |
| N-PP-DSTBN-TRUST | NPP - Income distribution from Trust |
| PSI-VOL-AGREE | Personal Services Income - voluntary agreement |
| PSI-NO-ABN | Personal Services Income - where ABN not quoted |
| PSI-LAB-HIRE-PAY | Personal Services Income - labour hire or other specified payments |
| PSI-OTHER | Personal Services Income - other |
| NET-PSI | Net personal services income |
| PRIM-PROD | Net Business Income PP |
| OTHR-BUS | Net Business Income NPP |
| EQUAL-WITH | Net Income Equalisation Deposits (IED) and/or farm management (FMD) deposits and withdrawal |
| NET-CAPT-GAIN | Net Capital Gain |
| CFC-INCOME | Controlled Foreign Company income |
| TRAN-TRST-INCOME | Transferor Trust income |
| FIF-FLP-INCOME | Foreign Investment Fund (FIF) or Foreign Life Assurance Policy (FLP) income (The requirement to report these values on the 2011 Individual Tax return has been repealed so all values will be zero) |
| NET-FOR-EMP-A-NO-UPP | Net foreign employment and foreign pension or annuity income without an un-deducted purchase price |
| NET-FOR-PEN-A-WITH-UPP | Net foreign pension or annuity income with an un-deducted purchase price |
| OS-OTH-INCOME | Other general net foreign source income |
| FRGN-E-SLY-WG | Exempt foreign employment income |
| GROSS-RENT | Gross rent |
| NET-RENT | Net Rent |
| LIFE-BONUS | Life assurance bonuses |
| FOR-MAN-INV-INC | Forestry managed investment scheme income |
| OTHR-INC-CATEGORY-1 | Other income - Category 1 (Reimbursements of tax-related expenses or election expenses; allowances or payments to members of local councils; Lump Sum Payment in arrears, including LSPAs of Commonwealth of Australia government pensions) |
| OTHR-INC-CATEGORY-2 | Other income - Category 2 (Any income not described in category 1; LSPAs of Other Australia pensions and annuities; LSPAs of foreign pensions and annuities which have, or have had, an un-deducted purchase price) |
| TOT-INCOME | Total Income or Loss |
| TXBL-INCOME | Taxable Income |
| SPOUSE-REBATE | Spouse (married or de facto), child-h/keeper or housekeeper |
| SPSE-SRNM | Spouses family name |
| SPSE-1ST\_NM | Spouses given names: First name |
| SPSE-OTHR\_GVN\_NM | Spouses given names: Other given names |
| AUS-FRK-CR-FR-NZ-COY | Foreign Income-Australian Franking Credits from NZ company |
| LOSS-PP-CY | primary production losses claimed this FY |
| LOSS-NPP-CY | Non-primary production losses claimed this FY |

**Table 4 - Payment Summary Output File Table – Payer Table**

| **Field name** | **Description** |
| --- | --- |
| Record length | Indicates the length of the record. |
| Record Type | Indicates this record is a Payer record. |
| Payer Australian Business Number or Withholding Payer Number | The ABN is an 11 digit number.  The WPN is a 9 digit number |
| Payer Branch Number | Payer Branch Number |
| Financial year (CCYY) | Financial year (CCYY) |
| Payer name | Payer name |
| Payer trading name | Payer trading name |
| Payer address - line 1 | Payer address - line 1 |
| Payer address - line 2 | Payer address - line 2 |
| Suburb, town or city | Suburb, town or city |
| State or territory | State or territory |
| Postcode | Postcode |
| Country | Country |
| Contact name | Contact name |
| Contact telephone number | Contact telephone number |
| Contact facsimile number | Contact facsimile number |
| ETP payer type | Superannuation payer or Other ETP Payer |
| ANZSIC Code | ANZSIC Code |

**Table 5 - Payment Summary Output File Table – Payee Table**

| **Field name** | **Description** |
| --- | --- |
| Record length | Indicates the length of the record. |
| Record Type | Indicates this record is a Payee record |
| Payment Summary Record Type | Type of Payment Summary |
| Client reference number | Client reference number |
| Payee Australian Business Number | If blank or 0 then R02\_PYE\_M\_TFN\_ABN |
| Payee date of birth (DDMMCCYY) | Format to DDMMCCYY |
| Payee surname | Payee surname |
| Payee first given name | Payee first given name |
| Payee second given name | Payee second given name |
| Payee address - line 1 | Payee address - line 1 |
| Payee address - line 2 | Payee address - line 2 |
| Payee suburb, town or city | Payee suburb, town or city |
| Payee state or territory | Payee state or territory |
| Payee postcode | Payee postcode |
| Payee country | Payee country |
| Period of payment start date (DDMMCCYY) | Format as DDMMCCYY |
| Period of payment end date (DDMMCCYY) | Format as DDMMCCYY |
| LAB Payment type | This attribute is only used for the LAB record. |
| Withholding rate | The rate at which tax was withheld. The withholding rate is stored as five characters to two decimal points, e.g. 04850 = 48.5% |
| Total tax withheld (dollars) | Total tax withheld (dollars) |
| Gross payments (dollars) | Gross payments (dollars) |
| Total allowances (dollars) | This attribute is only used for the INB record. |
| Lump sum payment A (dollars) | This attribute is only used for the INB record or FEI record |
| Lump sum payment B (dollars) | This attribute is only used for the INB record. |
| Lump sum payment D (dollars) | This attribute is only used for the INB record or FEI record |
| Lump sum payment E (dollars) | This attribute is only used for the INB record or FEI record |
| Community Development Employment Project (dollars) | This attribute is only used for the INB record. |
| Other income (dollars) | This attribute is only used for the INB or DSP records. |
| Reportable fringe benefits (dollars) | This attribute is only used for the INB record or FEI record |
| Income type | This attribute is only used for the INB record. Values are:  S = salary & wages  P = Pension |
| Number of calendar days in eligible service period before 1 July 1983 | This attribute is only used for the ETP or ETS records. |
| Number of calendar days in eligible service period after 30 June 1983 | This attribute is only used for the ETP or ETS records. |
| CGT exempt component (dollars) | This attribute is only used for the ETP or ETS records. |
| Non-qualifying component (dollars) | This attribute is only used for the ETP or ETS records. |
| Undeducted contributions (dollars) | This attribute is only used for the ETP, ETS or DSP records. |
| Concessional component (dollars) | This attribute is only used for the ETP or ETS records. |
| Pre July 1983 component (dollars) | This attribute is only used for the ETP or ETS records. |
| Post June 1983 untaxed element (dollars) | This attribute is only used for the ETP, ETS or DSP records. |
| Post June 1983 taxed element (dollars) | This attribute is only used for the ETP or ETS records. |
| Post June 1994 invalidity component (dollars) | This attribute is only used for the ETP or ETS records. |
| Assessable amount (dollars) | This attribute is only used for the ETP or ETS records. |
| Taxed component taxable amount | The reported amount of taxable superannuation that has been taxed |
| Total taxable amount | The reported amount of total taxable superannuation |
| Untaxable component taxable lump sum amount | The reported amount of a lump sum in arrears that is taxable and has not been taxed |
| Taxable component taxable lump sum amount | The reported amount of lump sum in arrears that is taxable and has been taxed |
| Tax offset amount | The reported amount of superannuation tax that has been offset |
| Transitional termination payment code | Reported value indicating whether the amount on a ‘DEMP’ report is a transitional termination payment |
| Related prior payment code | Reported value indicating whether the amount on a ‘DEMP’ report is related to a prior termination payment |
| Amendment resolution code | The derived resolution of an attempted amendment |
| Amendment code | Amendment code as reported |
| Death benefit (=Y or N) | This attribute is only used for the ETP, EMP or SLS records. |
| Type of death benefit (=T or O) | This attribute is only used for the ETP, EMP or SLS records. |
| Payer Australian Business Number or Withholding Payer Number | The ABN is an 11 digit number.  The WPN is a 9 digit number |
| Payer Branch Number | Payer Branch Number |
| Payee sex | Sex code of the client |
| Compromised TFN | The status of the matched TFN if compromised, else blank |
| TFN quoted ind | TFN quoted ind |
| Payee match resolution code | Match resolution code |
| Filler |  |

1. **Matching Techniques**

**Identify Matching**

The identity data matching of the two information sources is conducted by the ATO.

The output of this matching is provided to DHS as the ‘matched’ records.

DHS target customers where there is a discrepancy between income declared to the ATO and income declared to DHS.

This could be -

A) Customer and Spouse

B) Spouse but not customer

C) Customer but not spouse

How DHS detect the discrepancy depends on the information gathered. DHS may have to use different business rules to obtain an accurate and valid result.

**Income Matching**

Information is extracted from the DHS Enterprise Data Warehouse for both current and the target financial years

* declared earnings
* compensation payments
* other government payments
* business, real estate or other income and / or payments
* partner relationship history
* student course history
* Centrelink payment and debt history
* demographic data as required

Algorithms are applied to this data to calculate totals for each financial year required.

Where a Customer or Spouse is identified as having a discrepancy, the selected case will then be loaded into our core systems for compliance action.

1. **Risks**

**Incorrect identity matches**

The ATO uses sophisticated identity matching techniques to ensure they identify the correct taxpayer from data provide by DHS. This technique uses multiple details to obtain an identity match. For example, where a Customer Reference Number (CRN), name, address and date of birth are available all items are used in the identity matching process.

Very high confidence matches will occur where all fields are matched to a taxpayer in ATO systems. Additional manual processes may be undertaken where high confidence identity matches do not occur.

1. **Data quality controls and audit**

When compliance action is proposed, additional checks will take place to ensure the correct DHS customer or spouse has been identified. DHS Customers will be provided with the opportunity to verify the accuracy of the information before any compliance action is taken.

1. **Security and confidentiality**

All DHS computer systems are strictly controlled with features including:

* system access controls and security groupings
* login identification codes and password protection
* full audit trails of data files and system accesses