

**Calendar No. 653**

118TH CONGRESS }  
2d Session }

SENATE

{ REPORT  
118-252 }

ENDING IMPROPER PAYMENTS TO  
DECEASED PEOPLE ACT

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R E P O R T

OF THE

COMMITTEE ON HOMELAND SECURITY AND  
GOVERNMENTAL AFFAIRS  
UNITED STATES SENATE

TO ACCOMPANY

S. 2492

TO AMEND TITLE II OF THE SOCIAL SECURITY ACT  
TO IMPROVE COORDINATION BETWEEN THE DO NOT PAY  
WORKING SYSTEM AND FEDERAL AND STATE AGENCIES  
AUTHORIZED TO USE THE SYSTEM



DECEMBER 2, 2024.—Ordered to be printed

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PEOPLE ACT**

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Mr. PETERS, from the Committee on Homeland Security and  
Governmental Affairs, submitted the following

**R E P O R T**

[To accompany S. 2492]

[Including cost estimate of the Congressional Budget Office]

The Committee on Homeland Security and Governmental Affairs, to which was referred the bill (S. 2492) to amend title II of the Social Security Act to improve coordination between the Do Not Pay working system and Federal and State agencies authorized to use the system, having considered the same, reports favorably thereon with an amendment, in the nature of a substitute, and recommends that the bill, as amended, do pass.

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**I. PURPOSE AND SUMMARY**

S. 2492, the *Ending Improper Payments to Deceased People Act*, would permanently authorize the Social Security Administration (SSA) to share access to the full death data file, the most accurate and complete list of deceased people maintained by SSA, with the Do Not Pay (DNP) working system at the Department of the Treasury. The current authorization to share this information is temporary and expires in 2026. DNP is responsible for helping federal

agencies prevent and detect improper payments, and it uses this data to prevent erroneous federal payments including payments to deceased people. Ensuring DNP can continue using this data would help combat improper payments, with an estimated impact of \$49.9 million in prevention, detection, and recovery of improper payments over ten years.

## II. BACKGROUND AND NEED FOR THE LEGISLATION

In June 2019, the Committee on Homeland Security and Governmental Affairs reported S. 1333, the *Stopping Improper Payments to Deceased People Act*, a bipartisan bill that required SSA to share its full death data file with DNP. DNP is a federal resource, governed by the Office of Management and Budget (OMB) and managed by the Treasury Department, that allows agencies to check against key federal data sources before making a payment. That legislation aimed to ensure all agencies have access to the most complete and up-to-date list of deceased individuals, helping avoid improper payments to those individuals.<sup>1</sup> In December 2020, a version of S. 1333 was enacted in the *Consolidated Appropriations Act of 2021*, requiring SSA to share its death data with DNP. The *Consolidated Appropriations Act* included a three-year sunset on these authorities, which expires in December 2026.<sup>2</sup>

This Committee has conducted oversight for many years on the issue of improper payments by the federal government to people who are deceased. In 2010, the Committee's first investigation resulted in a report by the Ranking Member of the Subcommittee on Federal Financial Management, identifying various federal payments to individuals who were deceased, from farm subsidies to rental assistance. Committee hearings and continued oversight in the 113th and 114th Congresses found that many federal agencies did not have access to sufficient and accurate information needed to prevent improper payments to deceased individuals. Most federal agencies did not have access to the complete death information maintained by SSA (a file incorporating death reports that SSA receives from family members, funeral homes, states, agencies, postal authorities, and financial institutions) and instead relied on a slimmed down, less complete, and less timely version of this file.<sup>3</sup>

This issue has persisted, despite evolving federal tools to combat improper payments. In 2012, Congress authorized the "Do Not Pay initiative," requiring agencies to check a central set of federal databases before making a payment, to ensure the recipient is not ineligible to receive federal funds. DNP allows agencies to quickly check against key data sources from Treasury, GSA, HUD, and others.<sup>4</sup> DNP also allowed agencies to check the partial, incomplete SSA list of deceased individuals. However, DNP was not authorized to access SSA's full death data file SSA maintains.<sup>5</sup>

In April and May 2020, this issue arose again after enactment of the CARES Act, when federal Economic Impact Payments were

<sup>1</sup>S. 1333, 116th Cong. (2019).

<sup>2</sup>Pub. L. No. 116-260, § 801, 134 Stat. 1182, 3201 (Dec. 27, 2020).

<sup>3</sup>Senate Committee on Homeland Security and Governmental Affairs, Report to Accompany S. 1333 (June 2019) (S. Rept. 116-49).

<sup>4</sup>Pub. L. No. 112-248 (2012).

<sup>5</sup>Government Accountability Office, *COVID-19: Opportunities to Improve Federal Response and Recovery Efforts* (GAO-20-625), at 27 (June 2020) (<https://www.gao.gov/assets/d20625%20opt.pdf>).

improperly sent to deceased people.<sup>6</sup> DNP’s lack of access to SSA’s full death data was a key contributor in failing to detect these improper payments. While the IRS had access to the full death data maintained by SSA, Treasury and its Bureau of the Fiscal Service did not. Lack of full access to this data delayed solutions to filtering out improper payments, as these agencies were forced to create temporary data agreements and processes.<sup>7</sup>

The *Ending Improper Payments to Deceased People Act* would extend current authorities and authorize SSA to continue sharing the most complete death data with DNP, to help agencies combat improper payments. According to the Treasury Department, ensuring permanent access to this death data would help agencies prevent, detect, or recover approximately \$49.9 million in improper payments over ten years.<sup>8</sup>

### III. LEGISLATIVE HISTORY

Senator John Kennedy (R–LA) introduced S. 2492, the *Ending Improper Payments to Deceased People Act*, on July 25, 2023, with original cosponsor Senator Thomas Carper (D–DE). The bill was referred to the Committee on Homeland Security and Governmental Affairs. Senator Margaret Wood Hassan (D–NH) joined as an additional cosponsor on May 14, 2024.

The Committee considered S. 2492 at a business meeting on May 15, 2024. At the business meeting, Senator Carper offered a substitute amendment to the bill. The Carper substitute amendment incorporated technical assistance from agencies, including the Treasury Department, the Social Security Administration, and the Office of Management and Budget. The substitute amendment eliminated duplicative language in the introduced bill that unnecessarily restated existing Do Not Pay authorities. Instead, the substitute amendment clarified that data may be used only for authorized uses of Do Not Pay. The substitute amendment also adjusted language regarding the effective date of the bill, to account for time passed since the bill’s introduction. The Committee adopted the Carper substitute amendment by unanimous consent, with Senators Peters, Carper, Hassan, Rosen, Blumenthal, Paul, Lankford, Romney, Scott, Hawley, and Marshall present. The bill, as amended by the Carper substitute amendment, was ordered reported favorably by roll call vote of 11 yeas to 0 nays, with Senators Peters, Carper, Hassan, Rosen, Blumenthal, Paul, Lankford, Romney, Scott, Hawley, and Marshall voting in the affirmative. Senators Sinema, Ossoff, Butler, and Johnson voted yea by proxy, for the record only.

### IV. SECTION-BY-SECTION ANALYSIS OF THE BILL, AS REPORTED

#### *Section 1. Short title*

This section establishes the short title of the bill as the “Ending Improper Payments to Deceased People Act.”

<sup>6</sup>Minority Staff, Senate Homeland Security and Governmental Affairs Committee, *Billions Wasted: No Excuse for Taxpayer Dollars Going to Deceased People* (June 2020) ([https://www.hsgac.senate.gov/wp-content/uploads/imo/media/doc/200629\\_HSGACReport\\_ImproperPaymentsCARESAct.pdf](https://www.hsgac.senate.gov/wp-content/uploads/imo/media/doc/200629_HSGACReport_ImproperPaymentsCARESAct.pdf)).

<sup>7</sup>Government Accountability Office, *supra* note 4, at 25–28.

<sup>8</sup>Department of the Treasury, Bureau of the Fiscal Service, *FY 2024 Budget: Legislative Proposals* (copy on file with Committee).

*Section 2. Improving coordination between Federal and State agencies and the Do Not Pay working system*

This section authorizes the Commissioner of Social Security to share SSA's death certificate information with the DNP working system at the Department of Treasury, for authorized uses of the DNP working system (i.e., to identify ineligible recipients and prevent improper payments). This section also contains conforming amendments to have the bill take effect on December 28, 2026.

V. EVALUATION OF REGULATORY IMPACT

Pursuant to the requirements of paragraph 11(b) of rule XXVI of the Standing Rules of the Senate, the Committee has considered the regulatory impact of this bill and determined that the bill will have no regulatory impact within the meaning of the rules. The Committee agrees with the Congressional Budget Office's statement that the bill contains no intergovernmental or private-sector mandates as defined in the Unfunded Mandates Reform Act (UMRA) and would impose no costs on state, local, or tribal governments.

VI. CONGRESSIONAL BUDGET OFFICE COST ESTIMATE

<b>S. 2492, Ending Improper Payments to Deceased People Act</b>			
As ordered reported by the Senate Committee on Homeland Security and Governmental Affairs on May 15,			
By Fiscal Year, Millions of Dollars	2025	2025-2029	2025-2034
Direct Spending (Outlays)	0	*	*
Revenues	0	0	0
Increase or Decrease (-) in the Deficit	0	*	*
Spending Subject to Appropriation (Outlays)	0	*	not estimated
Increases <i>net direct spending</i> in any of the four consecutive 10-year periods beginning in 2035?	No	Statutory pay-as-you-go procedures apply? Yes	
		<b>Mandate Effects</b>	
Increases <i>on-budget deficits</i> in any of the four consecutive 10-year periods beginning in 2035?	No	Contains intergovernmental mandate? No	
		Contains private-sector mandate? No	
* = between -\$500,000 and \$500,000.			

S. 2492 would permanently require the Social Security Administration (SSA) to share all of its data on deaths with the Do Not Pay program—a program administered by the Department of the Treasury that allows agencies to identify ineligible recipients by checking various databases before payments are made. Under current law, that requirement expires on December 27, 2026.

SSA collects information on deaths and maintains a record of all deaths reported to the agency, dating to 1936. SSA has more than 142 million death records that contain the deceased person's name, Social Security number, date of birth, and date of death, including 40 million records of deaths reported by states. SSA uses those data to administer its programs and shares the information with other agencies that administer federal benefit programs.

SSA provides the complete death file (also known as the full file of death information) to eight federal agencies, including the Internal Revenue Service, the Centers for Medicare and Medicaid Services, and the Department of Defense. Other agencies that pay federal benefits can access that information using the Do Not Pay program.

The Consolidated Appropriations Act, 2021 (Public Law 116–260) directed SSA to make the complete death file available to the Do Not Pay program through December 27, 2026. Before that law was enacted, the Do Not Pay program did not have access to the complete death file. After December 27, 2026, the Do Not Pay program will not include data on the 40 million deaths reported by states.

CBO expects that the expanded availability of information on deaths reduces the amount of mistaken payments. However, the agencies making the largest benefit payments already use the full file of death information, so the availability of that data through the Do Not Pay program is unlikely to significantly reduce payments to deceased people. In addition, the Department of the Treasury has mechanisms to recover improper payments that are identified after the fact, so many such payments are already recovered. For those reasons, CBO estimates that enacting S. 2492 would reduce direct spending by an insignificant amount.

Because the bill would extend current policy, CBO estimates that implementing it would increase agency administrative costs by an insignificant amount. Such spending would be subject to the availability of appropriated funds.

The CBO staff contacts for this estimate are Noah Meyerson and Matthew Pickford. The estimate was reviewed by Christina Hawley Anthony, Deputy Director of Budget Analysis.

PHILLIP L. SWAGEL,  
*Director, Congressional Budget Office.*

#### VII. CHANGES IN EXISTING LAW MADE BY THE BILL, AS REPORTED

In compliance with paragraph 12 of rule XXVI of the Standing Rules of the Senate, changes in existing law made by the bill, as reported, are shown as follows (existing law proposed to be omitted is enclosed in brackets, new matter is printed in italic, and existing law in which no change is proposed is shown in roman):

### **CONSOLIDATED APPROPRIATIONS ACT, 2021**

\* \* \* \* \*

#### **DIVISION FF—OTHER MATTER**

\* \* \* \* \*

## Title VIII—Access to Death Information Furnished to or Maintained by the Social Security Administration

\* \* \* \* \*

### SEC. 801. ACCESS TO DEATH INFORMATION FURNISHED TO OR MAINTAINED BY THE SOCIAL SECURITY ADMINISTRATION.

(a) IN GENERAL.—Section 205(r) of the Social Security Act (42 U.S.C. 405(r)) is amended—

- (1) \* \* \*
- (2) \* \* \*
- (3) \* \* \*
- (4) \* \* \*
- (5) \* \* \*
- (6) \* \* \*

[(7) by adding at the end the following new paragraph:

“(11) During the 3-year period that begins on the effective date of this paragraph, the Commissioner of Social Security shall, to the extent feasible, provide information furnished to the Commissioner under paragraph (1) to the agency operating the Do Not Pay working system described in section 3354(c) of title 31, United States Code, to prevent improper payments to deceased individuals through a cooperative arrangement with such agency, provided that the requirements of subparagraphs (A) and (B) of paragraph (3) are met with respect to such arrangement with such agency.”.]

(7) by adding at the end the following paragraph:

“(11) *The Commissioner of Social Security shall, to the extent feasible, provide information furnished to the Commissioner under paragraph (1) to the agency operating the Do Not Pay working system described in section 3354(c) of title 31, United States Code, for the authorized uses of the Do Not Pay working system through a cooperative arrangement with such agency, provided that the requirements of subparagraphs (A) and (B) of paragraph (3) are met with respect to such arrangement with such agency.’.*”.

(b) EFFECTIVE DATES.—

- (1) \* \* \*

(2) DELAY.—The amendment made by paragraph (7) of subsection (a) shall take effect [on the date that is 3 years after the date of enactment of this Act] on December 28, 2026.

\* \* \* \* \*