



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

SMALL BUSINESS/SELF-EMPLOYED DIVISION

October 7, 2015

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MEMORANDUM FOR DIRECTOR, FIELD COLLECTON  
DIRECTORS, FIELD COLLECTION AREA OPERATIONS

FROM: Phyllis Brown /*S/ Phyllis Brown*  
Director, Collection Inventory Delivery and Selection  
SE:S:C:HQC:CIDS

SUBJECT: Federal Payment Levy Program - Exclude SSA Disability  
Insurance Payments

This memorandum provides new information on the Federal Payment Levy Program (FPLP). Please ensure this information is distributed to all affected employees within your organization.

The Federal Payment Levy Program (FPLP) has the authority under IRC 6331(h) to levy 15% of Social Security Administration (SSA) benefit payments under Title II of the Social Security Act which includes Federal Old Age, Survivors and Disability Insurance (OASDI) benefits. A recent policy decision was made to exclude the SSA disability insurance payments from the FPLP. The Bureau of the Fiscal Service (BFS) completed programming to exclude this type of payment. However, due to the timing of the programming change, the SSA disability insurance payments with a payout date of October 3, 2015 will be subject to the FPLP. All SSA disability insurance payments payable after October 3, 2015 will be excluded from the FPLP.

Internal Revenue Manual (IRM) 5.11.7.2, Collection, Notice of Levy, Automated Levy Programs, FPLP, will be updated to incorporate this change.

If you have any questions you may contact me, or a member of your staff may contact Kristi Darby, Tax Analyst, at 816-291-9705 or [kristi.l.darby@irs.gov](mailto:kristi.l.darby@irs.gov).

cc: [www.irs.gov](http://www.irs.gov)