



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

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EFFECTIVE DATE

(09-27-2018)

PURPOSE

- (1) This transmits IRM 1.14.3, *Furniture and Equipment Standards*.

MATERIAL CHANGES

- (1) On October 1, 2014, Real Estate and Facilities Management (REFM) merged with Physical Security and Emergency Preparedness (PSEP) to create Facilities Management and Security Services (FMSS). This IRM was updated to reflect current organizational titles, terminology, references and citations.
- (2) As of January 1, 2017, the Internal Revenue Service (IRS) instituted a requirement that the IRM address relevant internal controls. This will inform employees about the importance of and context for internal controls by describing the program objectives and officials charged with program management and oversight. Internal controls are the program's policies and procedures which ensure:
 - a. Mission and program objectives are clearly delineated and key terms defined.
 - b. Program goals are established and performance is measured to assess the efficient and effective mission and objective accomplishment.
 - c. Program and resources are protected against waste, fraud, abuse, mismanagement and misappropriation.
 - d. Program operations are in conformance with applicable laws and regulations.
 - e. Financial reporting is complete, current and accurate.
 - f. Reliable information is obtained and used for decision making and quality assurance.
- (3) The previous version of this IRM contained detailed specifications for modular and systems furniture components and their use. This information can now be found in the National Workspace Standards (NWS) document.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 1.14.3, dated April 15, 2003.

AUDIENCE

Facilities Management and Security Services

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1.14.3

Furniture and Equipment Standards

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1.14.3.1
(09-27-2018)
Program Scope

- (1) The *IRS National Workspace Standards (NWS)* is a facilities planning and space allocation tool for all individual workspaces and support spaces in new construction, renovation, and relocation projects for the IRS. It is intended for use by IRS FMSS project managers, designers, and other stakeholders.
- (2) **Purpose:** The IRS furniture standards provide policy for selecting furniture and equipment specifically designed for efficiency in a quality work environment as detailed in the *IRS NWS* and *IRS Office Design Handbook*.
- (3) Compliance with these standards and application of the principles described in *IRS NWS* and *IRS Office Design Handbook*:
 - a. emphasizes ergonomic flexibility and supports automation.
 - b. exhibits design flexibility and effective use of space.
 - c. provides privacy for taxpayer interviews.
 - d. offers functional, efficient offices.
 - e. promotes good employee morale.
 - f. demonstrates better property use.
 - g. improves accountability.
- (4) **Audience:** Facilities Management and Security Services (FMSS).
- (5) **Policy Owner:** Chief, FMSS.
- (6) **Program Owner:** Associate Director, Project Management.
- (7) **Primary Stakeholders:** This IRM is intended for use by FMSS Territory Managers (TM), project managers, designers, and Business Unit (BU).

1.14.3.1.1
(09-27-2018)
Background

- (1) The FMSS Project Management Policy office provides guidance in acquisition and use of furniture components, furniture systems, and non-ADP equipment, all of which meet IRS standards, including:
 - a. Helping FMSS project managers develop specifications and select furniture systems that meet agency standards.
 - b. Establishing procedures for developing new workspace furniture models for the standards.
 - c. Approving inclusion of new workspace furniture models in the standards.

1.14.3.1.2
(09-27-2018)
Authority

- (1) These workspace standards are in compliance with:
 - a. The 41 Code of Federal Regulations (CFR) Chapter 101, Subpart 101-25.104 - *Acquisition of Office Furniture and Office Machines*; 41 CFR 101-25.3 - *Use Standards*; 41 CFR 101-17 - *Space Programming, Layout, and Design*.
 - b. The *Federal Acquisition Regulation (FAR)*, 48 Chapter 1, Part 8 - *Required Sources of Supplies and Services*.

1.14.3.1.3
(09-27-2018)
Responsibilities

- (1) FMSS establishes Servicewide policy, procedures, standards, and guidelines for procurement and use of furniture and equipment to enable the IRS to perform its function efficiently and economically.
- (2) Associate Director (AD), Project Management regularly monitors the effectiveness of the NWS Standards and provides guidance in the acquisition and use

of furniture components, furniture systems, and Non-IT equipment, to comply with IRS standards in all IRS offices as new furniture and equipment are procured.

- (3) AD, Real Property Management develops Asset Management Plans (AMP) for each IRS non-campus office building. The AMP process integrates business requirements, real property information, strategic planning, human capital, and technology to optimize the size and location of each IRS office Post of Duty (POD). Strategic planning requires evaluating the adequacy of space and the consistent application of IRS NWS.
- (4) Each AD, FMSS Operations is responsible for overall furniture and equipment activities within their geographical responsibility, assuring appropriate coordination of all matters relating to the furniture and equipment program, including funding and implementing instructions and guidelines issued by the Chief, FMSS.
- (5) Each FMSS TM is responsible for administering the furniture and equipment planning and designing activities in the offices assigned to their geographical territory.

1.14.3.1.4
(09-27-2018)
Program Objectives and Review

- (1) **Program Goals:** The Furniture and Equipment Standards provide a foundation for allocating and designing office space for each organization within IRS in a uniform manner. By following the processes and procedures provided in this IRM, appropriate type and sized workspaces will be built for each IRS BU.
- (2) **Program Reports:** The NWS is the comprehensive manual developed and maintained by FMSS Project Management which explains, describes, and illustrates workspace and support space furnishings and equipment, workstation models, and how to allocate appropriate amounts of space for each BU function. The NWS is located on the FMSS Project Management SharePoint site. The Project Management system called *Space, Time and Resources (STAR)* uses the information in the NWS to allocate space and estimate costs for rent and furnishing office and support space. The STAR project management system can be found on the STAR SharePoint site.
- (3) **Program Effectiveness:** When space is acquired or realigned based on the Furniture and Equipment Standards it will house the BU in enough space to be functional, and the furnishings and equipment will support the work being done.
- (4) **Annual Review:** The workspace standards are reviewed at least annually for accuracy and continued applicability for each organization.

1.14.3.1.5
(09-27-2018)
Acronyms

| (1) | Acronym | Definition |
|-----|---------|---|
| | A-i-A | Art in Architecture |
| | AD | Associate Director |
| | ANSI | American National Standards Institution |
| | BIFMA | Business and Industrial Furniture Manufacturers Association |

| Acronym | Definition |
|---------|---|
| BPA | Blanket Purchase Agreements |
| CFR | Code of Federal Regulations |
| ECC | Estimated Construction Costs |
| ERC | Employee Resource Center |
| FAR | Federal Acquisition Regulation |
| FEP | Furniture Exchange Program |
| FMSS | Facilities Management and Security Services |
| GO | General Office |
| GSA | General Services Administration |
| IDO | IRS Disability Office |
| IFB | Invitation for Bids |
| IR | Internal Revenue (Manager) |
| NWS | National Workspace Standards |
| OPAD | Office Planning and Design |
| RA | Reasonable Accommodations |
| RAC | Reasonable Accommodations Co-ordinator |
| RFP | Requests for Proposals |
| RFQ | Requests for Quotations |
| SRM | Space Requirement Module |
| TAC | Taxpayer Assistance Center |
| TM | Territory Manager(s) |

1.14.3.1.6
(09-27-2018)

Related Resources

- (1) IRM 1.14.4, *Personal Property Management*

1.14.3.2
(09-27-2018)

Directives

- (1) The increased mobility of IRS employees, initiated by the Telework Enhancement Act of 2010, created an opportunity to update the individual workspace standards and support space standards for non-campus IRS space. Furniture and equipment for office-based and mobile workers were updated to support the effects of modernization in terms of electronic communications such as fewer employees requiring assigned seating in the office and the reduction in the need to store paper
- (2) The furniture and equipment standards as detailed in the IRS NWS incorporate space allocation and furniture standards with facility planning guidelines to

provide appropriate working environments for IRS employees while using space efficiently and reducing long term facility costs.

- (3) The two concepts that drive the overall design of an IRS facility are:
 - a. The corporate model for support spaces.
 - b. A boundary-less open office plan for General Office (GO) employees assigned to workstations and non-assigned (hoteling) employees.

1.14.3.3
(09-27-2018)
**National Workspace
Standards (NWS)**

- (1) The IRS NWS planning tool was designed to meet the following objectives:
 - a. Provide appropriate working environments for IRS Services and Enforcement organizations, Operations Support organizations, and other programs and groups within the IRS.
 - b. Support changing work patterns and technological advances.
 - c. Promote efficient use of space and reduce long-term facilities management costs in all IRS facilities.
 - d. Explain the fundamental space allocation guidelines and planning concepts upon which the IRS' Space Requirement Module (SRM) inside the STAR project management system tool is based.

1.14.3.4
(09-27-2018)
Application of Standards

- (1) Space is allocated to each employee based on a limited number of typical footprints as appropriate to the function. The job series and pay plan are listed in tables that are used to map the employee to one of the typical workspace types. The SRM in the STAR tool employs this process to help the PM allocate space appropriately while planning for space projects. These standards should be applied to the extent possible.

1.14.3.4.1
(09-27-2018)
**Office Furniture
Standards**

- (1) Workspace furniture standards provide employees with furniture that supports their job operations. These standards emphasize ergonomic flexibility, effective use of space, a quality work environment, and cost efficiency. The standards are to be followed whenever there is a change in facilities which affects workspaces or when any furniture acquisition occurs.
- (2) For GO employees, there are three default workstation footprints:
 - a. W.48 - for most General Schedule (GS) office-based employees
 - b. O.96 - for office-based management
 - c. O.150 - only for executive or senior level management
- (3) Exceptions to the three typical footprints are listed in the NWS and in the SRM tool. These exceptions usually occur for speciality groups or for job types that require additional security, privacy or have face-to-face contact with the public.
- (4) The furniture and equipment standards apply to all locations and all IRS groups including:
 - a. National Headquarters
 - b. Services and Enforcement
 - c. Operations Support

1.14.3.4.2
(09-27-2018)
**Workspace Furniture
Selection and
Acquisition**

- (1) Purchase of newly manufactured systems furniture for an entire office can be quite costly. Other, less costly, options should be thoroughly considered prior to acquiring newly manufactured products. Those options include:
 - a. cleaning, retrofit of existing product.
 - b. excess product shown as available from other IRS projects.
 - c. purchase of refurbished products using IRS' Furniture Exchange Program (FEP) contract or from GSA Schedule providers.
- (2) New furniture acquisition is generally from two sources of supply, government and commercial sources. For additional guidelines on acquisition of personal property, see the *Personal Property Management Handbook* and refer to Federal Acquisition Regulations (FAR) Part 8, Required Sources of Supplies and Services.
- (3) Government sources include:
 - a. sources within IRS, e.g. redistribution of existing or warehoused property.
 - b. excessed property from government agencies.
 - c. established government sources such as GSA and Federal Prison Industries.
- (4) Commercial sources include:
 - a. directed commercial sources from Federal Supply Schedules.
 - b. National Industries for the Blind.
 - c. National Industries for the Severely Handicapped, Inc.
 - d. open market procurements, which are made through Invitations for Bids (IFB), Requests for Proposals (RFP), and Requests for Quotations (RFQ).
- (5) All components of a workspace must meet the American National Standards Institution (ANSI) and Business and Industrial Furniture Manufacturers Association (BIFMA) standards.

1.14.3.4.3
(09-27-2018)
**Furniture Selection
Factors**

- (1) The following factors should be considered in selecting procured furniture:
 - a. Construction
 - b. Conformance to specifications
 - c. Conformance to required standards (ANSI and BIFMA)
 - d. Maintenance - ease of cleaning and repair
 - e. Appearance - compatibility and flexibility to fit into the existing office environment
 - f. Availability - vendor's ability to meet delivery schedule and provide required components as specified
 - g. Cost

Note: The list of factors is listed in order of importance for most projects, but could also be determined on a case by case basis.

1.14.3.4.4
(09-27-2018)
**Use of Furniture BPA
Contracts**

- (1) The IRS often uses Blanket Purchase Agreements (BPA) to obtain quantity discounts for frequently purchased items. The contracts can be found on the *FMSS Project Management Furniture SharePoint*.

1.14.3.4.5
(09-27-2018)
**Taxpayer Assistance
Center (TAC) Furniture
Contract**

- (1) Wage & Investment Field Assistance requires that each newly implemented TAC should be brought to standard in terms of furniture and equipment as specified in the *TAC Design Guide*.
- (2) Specifications for furniture and equipment are outlined in detail in the TAC Design Guide.
- (3) The systems furniture, freestanding furniture and seating are items to be purchased using the TAC Furniture Contract vendor. Instructions for ordering the furniture and other equipment can be found on the *FMSS Project Management SharePoint*.

1.14.3.4.6
(09-27-2018)
**Mandatory Chair
Contract**

- (1) The FMSS Mandatory Chair Contract must be used for replacement of five or more chairs of the following types:
 - a. Task or operational chairs
 - b. Executive task chairs
 - c. Conference chairs
 - d. Side chairs
 - e. Reasonable Accommodation chairs
- (2) Exceptions to the mandatory chair contract include:
 - a. Cafeteria or break room chairs
 - b. TAC seating (task, reception and conference room)
 - c. Specialty type training room chairs
 - d. Guest chairs used in private offices

Note: The instructions for using the Mandatory Chair Contract can be found on the *FMSS Project Management SharePoint*.

1.14.3.4.7
(09-27-2018)
File Cabinet Contracts

- (1) The BPA for file cabinets is available for purchasing to fill ad-hoc or project needs. Instructions for using the File Cabinets BPA is found on the *FMSS Project Management SharePoint*.

1.14.3.5
(09-27-2018)
**Furniture Finishes and
Colors**

- (1) Generally, finishes of surfaces are chosen to provide a decreasing reflectance from ceiling to floor. Avoid a highly polished or reflective work surface, especially in the area surrounding the computer screen(s). It is recommended that the work surface be of a medium-value color to minimize eye fatigue.
- (2) It is advisable to use light-value, neutral colors for file and storage cabinets, a portion of the acoustical partitions, and all other large or tall furniture components because they provide a more spacious appearance as well as for long-term layout flexibility. Low profile components such as desks, credenzas, some file cabinets, and machine stands may be a dark, medium or light neutral color; however, non-glare finishes will reduce lighting problems in an automated environment.
- (3) Accent colors may be used in selecting chair upholstery, a portion of the acoustical partitions, paint, and other finishes for walls, and artwork.
- (4) With the exception of the TAC, furniture finishes are not specified in the IRS NWS and may be selected for each project. Project Managers must follow the guidelines offered in the Project Manager Desk Guide and Office Planning and

Design (OPAD) training materials for guidance on selection of finishes and materials, as well as obtaining agreement from end-users on the palette.

Note: It is the responsibility of the FMSS Project Manager to develop the color palette for a project using their expertise, or by contacting the IRS A&E staff for assistance, or in consultation with the design team provided by GSA/Lessor. End-users should not be asked to develop the project's color palette.

1.14.3.6
(09-27-2018)
**Artwork and Artificial
Plants**

- (1) Artwork plays an important aesthetic role in office environments and public areas. Tastes vary in artwork, as a result, the space designer is involved in the selection of art. For design continuity, the artwork should be integrated into the overall office design. Various forms of artwork can be used effectively in completing the color scheme and providing a visual break for occupants.
- (2) The New Deal program Art-in-Architecture (A-i-A) developed "percent for art" programs, a structure for funding public art still utilized today. This program gave one half of one percent of total Estimated Construction Costs (ECC) of all government buildings to purchase contemporary American art for that structure. IRS aligns with this practice to develop a baseline estimate for new construction projects, when budget allows. For smaller budget projects, consider using a standard \$0.30 per usable square foot if artwork is appropriate to the scope and when budget allows.
- (3) Interesting prints are available in many sizes, covering a wide variety of themes. Pictures of local sites may be especially appealing.
- (4) Textiles in the form of wall-hangings or acoustical tiles on the walls may be effective in some areas; however, choosing fire-retardant, soil-resistant fabrics is important.
- (5) Other forms of artwork include murals, sculptures, photographs, and large ceramics.
- (6) Plants add variety and color to the open office. Artificial plants are generally most economical, considering the longer period they can be used. Artificial plants must have a fire-retardant rating and be cleaned regularly. Other uses of plants are:
 - a. Physically separating two areas.
 - b. Defining areas in lieu of screens.
 - c. Visually identifying an area with a landmark.

1.14.3.7
(09-27-2018)
**Employee Orientation to
New Furniture**

- (1) Employee orientation is required to achieve maximum, proper utilization of any new furniture workspace or equipment.
- (2) Orientation should include, but not be limited to:
 - a. Instruction on the proper positioning of the employee's head, hands, body, and feet within the workspace for maximum ergonomic comfort.
 - b. Instruction and demonstration on using all adjustable features of the workspace components.
- (3) Photographs and actual workspace models can be provided for employees to see before installation when new furniture is to be introduced. Vendors are

often amenable to send products without obligation for a trial period. When acquiring furniture for testing or demonstration, each office should follow guidelines as set forth in IRM 1.14.4, *Personal Property Management*.

- (4) Demonstration and test of equipment or other tangible items with a commercial vendor must be prearranged through the Contracting Officer as well as the Property Officer. The Property Officer's prior approval must be obtained so that any property provided for demonstration or test is cleared to enter or exit the building.
- (5) When equipment or tangible item(s) are to be left for demonstration or test, the Contracting Officer will notify the Property Officer and give the vendor written dates of the demonstration or test dates and when the equipment or tangible item(s) is to be removed.

1.14.3.8
(09-27-2018)
**Post-Occupancy
Evaluation of New
Workspace Furniture**

- (1) A post-occupancy evaluation must be conducted 90 days after installation of any new workspace furniture.
- (2) Post-occupancy evaluations are conducted to assure:
 - a. Proper use of the workspace.
 - b. All adjustment mechanisms on components, i.e. chairs and sit-to-stand tables, are accessible and work properly.
- (3) Furniture purchased from a new supply source should be evaluated after installation based on the following criteria:
 - a. Feedback from employees using the items.
 - b. Repair and maintenance records (i.e., Employee Resource Center (ERC) tickets).

1.14.3.9
(09-27-2018)
**Reasonable
Accommodations for
Persons with Special
Needs**

- (1) The role of the FMSS Project Manager requires a greater sensitivity and awareness of requirements for persons with special needs. To provide an appropriate work environment for those with special needs, it is often necessary to modify existing furniture and equipment, including those areas accessible to taxpayers. Such modifications are referred to as Reasonable Accommodations (RA).
- (2) An employee who has a special need requiring an accommodation will follow the process outlined on the *IRS Disability Office (I DO!) website*. The IDO assigns a Reasonable Accommodation Coordinator (RAC) to help facilitate the process. The RAC notifies the FMSS TM of the need and discusses the time-frame for action.
- (3) Requests from the RAC office will identify the need to rearrange, retrofit, or realign furniture or installation of a product to accommodate the need. FMSS Project Managers will research alternatives and provide options to the RAC as quickly as possible to ensure the needs are appropriately addressed.
- (4) A post-occupancy evaluation of any newly designed workspace or installed produce will be conducted 90 days after installation to ascertain if the solution adequately addressed the need.