MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

EFFECTIVE DATE

(10-21-2024)

PURPOSE

(1)   This transmits revised IRM 10.2.9, *Occupant Emergency Program*.

MATERIAL CHANGES

(1)   This IRM was updated to reflect current organizational titles, scope, definitions, and authorized use.

(2)   The IRM title was changed from Occupant Emergency Planning to Occupant Emergency Program to reflect the focus on the current program. This includes the development and use of the Occupant Emergency Plan (OEP), staffing requirements for the Occupant Emergency Organization (OEO), and training requirements.

(3)   IRM 10.2.9.1, Program Scope and Objectives, removed (7) Program Goals, as this information is optional.

(4)   To facilitate consistency of information and in keeping with the revision of this IRM to focus on the overarching Occupant Emergency Program, the following information has been removed from this IRM as the information pertaining to each topic is found in the Occupant Emergency Plan (OEP) template:

- a.   IRM 10.2.9.6, Telework and Remote Management Consideration
- b.   IRM 10.2.9.7, Emergency Communication and Notification
- c.   IRM 10.2.9.8, Emergency Services and Medical Assistance
- d.   IRM 10.2.9.9, Emergency Incidents Response
- e.   IRM 10.2.9.9.1, Evacuation
- f.   IRM 10.2.9.9.2, Evacuation Signals
- g.   IRM 10.2.9.9.3, Evacuation Procedures
- h.   IRM 10.2.9.9.4, Evacuation Site and Re-entry
- i.   IRM 10.2.9.9.5, Shelter in Place
- j.   IRM 10.2.9.9.6, Lockdown
- k.   IRM 10.2.9.9.7, Office Closings
- l.   IRM 10.2.9.9.8, AS/AT Response
- m.   IRM 10.2.9.10, Specific Emergency Situations
- n.   IRM 10.2.9.10.1, Fires
- o.   IRM 10.2.9.10.2, Bomb Threats and Explosives
- p.   IRM 10.2.9.10.3, Hazardous Material (HAZMAT) Incidents
- q.   IRM 10.2.9.10.4, Natural Disaster and Severe Weather
- r.   IRM 10.2.9.11, Demonstrations/Civil Unrest
- s.   IRM 10.2.9.12, Code Adam/Amber Alerts
- t.   IRM 10.2.9.13, Hostage Situations

(5)   Information on the Emergency Notification System (At Hoc) can be found in IRM 10.6.7, Emergency Notification System (AtHoc).

(6)   IRM 10.2.9.1.2, Authority, Executive Order (EO) 12977 (signed 1995) has been replaced with EO 14111 (signed 2023).

(7)   IRM 10.2.9.2, OEP Development, was renamed Occupant Emergency Plan, and the content was updated to indicate the Senior Commissioner's Representative (SCR) office is responsible for the development of the OEP.

(8)   IRM 10.2.9.3 , Components of the Occupant Emergency Plan were removed because this information can be found within the OEP template.

(9)   IRM 10.2.9.4, Occupant Emergency Organization (OEO), has been restructured by Interagency Security Committee (ISC) and information can be found under IRM 10.2.9.1.3.(6).

(10)   A new section on Training was added to describe the four different types of OEP training.

(11)   IRM 10.2.9.14, EED and SIP Exercises, has been relocated under IRM 10.2.9.4, Training. .

(12)   IRM 1.4.6, Managers Security Handbook, references are removed as this IRM has been obsoleted.

(13)   IRM 1.4.11, Field Assistance Guide for Managers, reference has been removed for program clarity.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 10.2.9, dated March 1, 2021.

AUDIENCE

Servicewide

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Chief
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10.2.9
Occupant Emergency Planning

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10.2.9.1 **(10-21-2024)** **Program Scope and Objectives**	(1)	The implementation of a comprehensive Occupant Emergency Program is a critical component of our agency's commitment to safeguarding the well-being of our employees, visitors, and facilities.
	(2)	**Purpose:** This IRM section provides guidance on the three elements of the Occupant Emergency Program: Occupant Emergency Plan (OEP) development, Occupant Emergency Organization (OEO) staffing, and training.
	(3)	**Audience:** All IRS employees and contractors with staff-like access.
	(4)	**Policy Owner:** Chief, Facilities Management and Security Services (FMSS).
	(5)	**Program Owner:** Associate Director (AD), Security.
	(6)	**Primary Stakeholders:** IRS employees and contractors.
10.2.9.1.1 **(10-21-2024)** **Background**	(1)	The Occupant Emergency Program complies with 41 Code of Federal Regulations (CFR) 102-74 - Facility Management, and standards established in the Occupational Safety and Health Act of 1970. The Occupant Emergency Program utilizes a standardized template to create a site-specific plan tailored for each facility to address local facility conditions, functions, and requirements.
10.2.9.1.2 **(10-21-2024)** **Authority**	(1)	*41 CFR 102-74 - Facility Management*
	(2)	*Occupational Safety and Health Act of 1970*
	(3)	*EO 14111, Federal Register: Interagency Security Committee*
	(4)	*Treasury Directive 23-01, Responsibilities with Respect to Emergency Programs*
10.2.9.1.3 **(10-21-2024)** **Roles and Responsibilities**	(1)	Chief, FMSS, prescribes and provides oversight of the OEP policy and program.
	(2)	FMSS Associate Director (AD), Security, maintain and update the Occupant Emergency Program Policy.
	(3)	FMSS ADs, Operations and Territory Managers (TMs), confirm that an OEP is developed using the standardized IRS OEP template for each occupied facility within their respective territories.
	(4)	FMSS Security Section Chief(s) (SSCs) provide oversight and administration of all aspects of the OEP development, maintenance, and implementation.
	(5)	The facility Designated Official (DO) is the highest ranking official of the primary occupant agency of a federal facility, or, alternatively, a designee selected by mutual agreement of occupant agency officials. For IRS facilities, a DO is the assigned Campus Site Coordinator, Senior Commissioner's Representatives (SCR), Commissioner's Representative (CR), or Administrative Officer (AO) and does the following:
	a.	Coordinates with the FMSS Security Section Chief (SSC) to:
	1.	Develop, maintain, and implement the OEP.
	2.	Establish, staff, and train OEO with IRS and other agency employees.

    b.   Manages emergencies during normal duty hours, to include communication notifications to employees, accountability reporting, and coordination with first responders, as necessary.

    c.   Activates the OEO and OEP, and Incident Management Plan (IMP), when necessary.

    d.   Conducts an after-action report for all exercises and real-world incidents.

    e.   Incorporates other tenants into the OEP when the IRS is the lead tenant.

Note: For additional information see *41 CFR 102-74.230-260* and *Occupant Emergency Program: An Interagency Security Committee Guide.*

(6) Occupant Emergency Organization (OEO):

    a.   Coordinates emergency procedures for each facility and carries out the requirements established by the OEP.

    b.   Maintains a roster of Occupant Emergency Coordinators (OECs) and reviews it each fiscal year.

    c.   Provides OECs with visual identifiers, if appropriate (e.g., colored vests, armbands, and/or hats).

    d.   Coordinates OEP procedures with tenants of the facility, GSA, owning/leasing authority, the security provider, onsite contractor representatives, first responders, and local emergency planning committee(s).

    e.   Consolidates accountability from OECs into a facility-wide accountability snapshot during an incident.

Note: For additional information see Occupant Emergency Program: An Interagency Security Committee Guide.

(7) Occupant Emergency Coordinators:

    a.   The OEO should be comprised of OECs representing each agency. Once selected, each agency informs the DO who their OEC is and provides updates/changes as appropriate. For multi-tenant facilities, the CR, AO, and SCR are the designated OECs. For single-tenant IRS facilities, managers or POCs from the Business Units (BUs) are the designated OECs.

    b.   Provide emergency program policy guidance.

    c.   Review OEPs each fiscal year.

    d.   Assist with coordinating OEP procedures with other tenants, recording emergency procedures used, and providing other administrative services as needed, including soliciting OEO members.

    e.   Assist in training personnel.

Note: For additional information, see the Occupant Emergency Program: An Interagency Security Committee Guide.

(8) FMSS SSCs or Designees:

    a.   Provide oversight and administration of all aspects of the OEP thru the development, maintenance, and distribution of an OEP for each occupied facility within their respective territory.

    b.   Create or update the OEP for each occupied facility as necessary to respond to changes or requirements within each fiscal year.

    c.   Ensure that the most up-to-date OEP is available in the OEP repository.

    d.   Manage and conducts an Emergency Evacuation Drill (EED) within each fiscal year.

    e.   Ensure assigned staff complete a Training/Drill Assessment following all FMSS-organized training events.

    f.   Review all documents for timeliness and accuracy.

(9)   IRS Managers must:

    a.   Review the OEP procedures with new employees upon assignment to a post-of-duty (POD), and all employees annually.

    b.   Assign staff to the OEO as necessary, considering telework and travel schedules.

    c.   Ensure employees with self-identified assistance needs can be accounted for during an incident.

    d.   Identify any volunteer(s) willing to assist people with disabilities or needing assistance.

    e.   Ensure all employees are accounted for. Notify the DO/Commissioner's Representative (CR)/SCR and Business Unit (BU) leadership after conducting or being notified of an OEP event.

    f.   Ensure employees participate in OEP training, exercises, and/or drills.

    g.   Notify the OEC of any changes to the office OEO roster.

    h.   Encourage a culture of safety-first in all operations.

    i.   Solicit feedback regularly from employees on potential improvements to the OEP.

(10)   All employees and contractors are responsible for:

    a.   Familiarizing themselves with their facility OEP.

    b.   Discussing emergency preparedness with management to ensure awareness of evacuation routes, shelter-in-place (SIP) and rally points within their facility OEP.

    c.   Reporting any observed hazards, potential threats, or security breaches immediately, or when safe to do so, to the concerned authority and Situational Awareness Management Center (SAMC).

    d.   Following instructions during an emergency from emergency response officials, OEC, management, etc.

    e.   Assisting visitors during emergencies to ensure they comply with evacuation/SIP procedures.

    f.   Assisting non-English speaking individuals during emergencies by relying on visuals (e.g., pointing, waving, etc.)

    g.   Participating in mandated training, drills, and exercises related to the Occupant Emergency Program.

    h.   Advising their manager of their personal status after any drill or incident for accountability purposes.

    i.   Maintaining an accountability contact (AC) for emergencies. If the employee has an on-site manager, that person is the employee's accountability contact. If the employee's manager is not on-site they should:

    1.   Identify the closest manager (any level) in the building where they are located and arrange for that manager to be their accountability contact for emergencies. If there is no on-site manager from their BU, the CR will be your AC.

    2.   Obtain contact phone numbers for their AC. If the employee is not able to get to the assembly point for an evacuation, the employee should contact the AC via phone to provide their status.

10.2.9.1.4
(10-21-2024)
**Program Management
and Review**

(1) **Program Reports:** Field Operations uploads all facility OEPs and training forms to Security+, which tracks annual submissions and required training.

(2) **Program Effectiveness**: Field Operations conducts a review of all documents to ensure accuracy and timeliness of submission.

    a. FMSS Security ensures policy guidance and the OEP template are in policy compliance with applicable laws, regulations, and Interagency Security Committee (ISC) standards.

10.2.9.1.5
(10-21-2024)
Program Controls

(1) FMSS Security conducts quality sample reviews of OEPs and training forms to ensure timely and accurate submission. FMSS also notifies the SSC of discrepancies.

10.2.9.1.6
(10-21-2024)
Terms and Acronyms

(1) The following table defines terms that appear throughout this IRM section.

Term	Definition
Designated Official (DO)	The facility Designated Official (DO) is the highest ranking official of the primary occupant agency of a federal facility, or, alternatively, a designee selected by mutual agreement of occupant agency officials.
Occupant Emergency Program	The FMSS program that describes the development and use of the Occupant Emergency Plan, staffing requirements for the Occupant Emergency Organization, and training requirements for this program.
Occupant Emergency Plan (OEP)	The OEP provides emergency procedures for the protection of life and property in a specific federally occupied space. It describes who you should contact and your responsibilities during an emergency. An OEP tells employees what to do in case of a fire, a weather emergency, a hazardous material (HAZMAT) event, a bomb threat, and other emergency situations that might occur.

Occupant Emergency Organization (OEO)	A group of employees within the IRS designated to undertake certain responsibilities and perform certain tasks outlined in the Occupant Emergency Program. The members serve as a reference for facility emergency protocols.

(2)   The following table provides acronyms that are used throughout this IRM section.

Acronym	Definition
AC	Accountability Contact
AD	Associate Director
AO	Administrative Officer
AWS	Alternate Work Schedule
BU	Business Unit
CFR	Code of Federal Regulations
CR	Commissioner's Representative
DO	Designated Official
EED	Emergency Evacuation Drill(s)
FMSS	Facilities Management and Security Services
FSC	Facility Security Committee
IAM	Individual Accommodation Module
IMP	Incident Management Plan
ITM	Integrated Talent Management
ISC	Interagency Security Committee
OEC	Occupant Emergency Coordinator
OEO	Occupant Emergency Organization
OEP	Occupant Emergency Plan(s)
POD	Post(s)-of-Duty
SAMC	Situational Awareness Management Center
SCR	Senior Commissioner's Representative
SIP	Shelter-in-Place

Acronym	Definition
SSC	Security Section Chief
TM	Territory Manager(s)

10.2.9.1.7
(10-21-2024)
Related Resources

(1) IRM 1.4.12, Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices

(2) IRM 6.800.2, IRS Telework Program

(3) IRM 10.2.8, Incident Reporting

(4) IRM 10.6.7, Emergency Notification System (AtHoc)

(5) Form 15001, Employee Occupancy Emergency Plan Individual Accommodation Module (OEP IAM)

(6) *The Risk Management Process for Federal Facilities: An Interagency Security Committee Standard*

(7) *Occupant Emergency Programs: An Interagency Security Committee Guide*

10.2.9.2
(10-21-2024)
Occupant Emergency Plan

(1) An OEP provides guidance to all IRS facility occupants to protect themselves and IRS assets during an emergency. It describes responsibilities, contact information and procedures to follow in case of emergency. Personnel safety is the primary focus while also supporting the protection of IRS assets, such as facilities, equipment, and taxpayer information.

   a. Per 41 CFR 102-74 Facility Management and IRM 1.4.12, Resource Guide for Managers, Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices, the DO is responsible for the development of the OEP.
   b. Each office or facility occupied by IRS personnel must have an OEP.
   c. FMSS developed the OEP template which integrates IRS, ISC, and CFR requirements to standardize responses service wide.
   d. At multi-tenant facilities with an established Facility Security Committee (FSC), the IRS should provide staff support to the OEO.
   e. FMSS Security develops the OEP template and provides technical support and advice.

10.2.9.3
(10-21-2024)
Special Assistance Considerations

(1) Individuals who require special assistance during an emergency must self-identify to their manager of record to be included in the OEP planning and complete Form 15001, Employee Occupancy Emergency Plan Individual Accommodation Module (OEP IAM). This information is provided only to those with a need-to-know basis.

(2) Upon request, the employee's manager of record assigns a special assistance monitor (buddy) to assist the individual during evacuations or SIP. Managers should consider assigning a back-up buddy to assist if the primary is out of the office (e.g., Alternate Work Schedule (AWS), telework, travel, or leave).

      a.   The manager of record develops notification and communication procedures and acquires and tests any special equipment needed during an emergency.

      b.   Form 15001, provides a template to customize the OEP plan based on specific needs for managers of individuals that may require assistance during an emergency.

(3)   An employee who requires assistance while working outside the normal duty hours and has a temporary or permanent impairment that may limit mobility, hearing, vision, speech, or mental function during an emergency must adhere to the following After Hours Evacuation Process:

      a.   Notify their manager prior to entering the facility.

      b.   Check-in with building security upon entering the facility. (The employee should include their name, floor, workstation, workstation telephone number, and their intended work hours.)

      c.   Check out with building security before departing (this information will aid first responders in locating the employee during an evacuation).

      d.   Dial 9-1-1 and inform of their location when safe to do so.

10.2.9.4
(10-21-2024)
Training

(1)   Successful execution of OEPs is essential for federal facilities to ensure the safety and well-being of IRS employees and visitors. Crucial to this endeavor is the comprehensive training of IRS decision makers, the OEO, and IRS employees.

(2)   There are four primary types of OEP training which are used within the IRS:

      a.   **Discussion-Based exercises.** Discussion-based exercises may include seminars, workshops and tabletop exercises where personnel meet in person or a facilitator presents a scenario and asks the exercise participants to initiate a discussion among the participants of roles, responsibilities, coordination, and decision-making.

      b.   **Drills.** Drills involve coordinated and supervised activities focused on practicing a specific operation, such as an emergency evacuation. Drills can also serve as a valuable opportunity to train employees on new equipment, develop new policies or procedures, or practice and maintain current skill sets.

      c.   **Functional.** Functional exercises are fully simulated, interactive exercises. They focus on the policies, procedures, roles, and responsibilities of single or multiple tenant facilities before, during, and after any emergency incident. They are designed to exercise the roles and responsibilities of specific team members, such as the Commissioner's Representative and Floor Wardens, or to demonstrate accountability procedures. Functional exercises vary in complexity and scope from validating specific aspects of a plan to full-scale exercises that address all plan elements.

      d.   **Full-Scale.** Full-scale exercises use the same components as a functional exercise while adding the actual facility response and evacuation elements. This exercise simulates actual emergency conditions.

(3)   Annual training requirements relating to OEP are:

      a.   Emergency Evacuation Drill (Fire Drill)

b.   Active shooter preparedness (although discussion-based exercises are preferred, this requirement is satisfied through completion of the annual FMSS Physical Security mandatory briefing in the Integrated Talent Management (ITM) system).