



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

10.6.6

MARCH 18, 2022

EFFECTIVE DATE

(03-18-2022)

PURPOSE

- (1) This transmits revised IRM 10.6.6 Pandemic Plan Requirements, catalog number 71632Y.

MATERIAL CHANGES

- (1) This incorporates Lessons Learned from the COVID-19 Pandemic which affected IRS in 2020 and 2021.
- (2) Appendices B, C, D, and E were renamed A, B, C, and D for clarity.
- (3) Appendices F and G were removed because the information is contained in the new Appendix D.
- (4) Sections added to conform to Publishing requirements.
- (5) Editorial changes were made to provide clarity.

EFFECT ON OTHER DOCUMENTS

This updates IRM 10.6.6 *Pandemic Plan Requirements* dated March 11, 2020.

AUDIENCE

IRM 10.6.6 applies to all Business Unit personnel responsible for planning and implementing any portion of the Pandemic Plan in response to any incident affecting IRS personnel, operations, or tax data.

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10.6.6

Pandemic Plan Requirements

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10.6.6.1
(03-18-2022)
Program Scope and Objectives

- (1) **Purpose:**
 - a. Since 2006, the Department of Homeland Security has required that all agencies create and maintain pandemic preparation.
 - b. his IRM is to provide guidance to meet requirements from the Department of Homeland Security in preparing a Pandemic Plan for the IRS.
- (2) **Audience.** These procedures apply to IRS employees who are responsible for developing, implementing, and using the Business Unit Continuity Plans including:
 - Members of SCR Continuity Operations and Field Operations;
 - Members of Headquarters Continuity Operations (COOP) Teams.
- (3) **Policy Owner.** The IRS Continuity Coordinator is the Business Continuity Operations Officer of the Deputy Chief of Staff Office of the Commissioner's Complex.
- (4) **Program Owner.** The Program Manager of Continuity of Operations of the Senior Commissioner's Representatives within the Deputy Chief of Staff Office.
- (5) **Stakeholders.** All audience listed above plus all other organizations responsible for Pandemic planning or response.

10.6.6.1.1
(03-18-2022)
Background

- (1) Pandemics are worldwide epidemics affecting a large portion of the population across a large geographic area. Pandemics create the possibility of disruption of processes, movement, and general operations, even if the epidemiology is not severe.
- (2) Examples of pandemics include:
 - a. Bubonic Plague (542): 50 million people killed in Roman Empire;
 - b. Bubonic Plague (1347): One-third of European population killed;
 - c. Bubonic Plague (1855–1890): 12 million people killed in China and India;
 - d. Influenza (1918) H1N1: Killed between 50 and 100 million worldwide;
 - e. Influenza (2009) H1N1: Killed between 100,000 and 400,000 worldwide;
 - f. Coronavirus (COVID-19): Affected 47,000,000 Americans, and killed 762,000 in the first 20 months of the pandemic.
- (3) The Internal Revenue Service is committed to having a comprehensive plan to address the ramifications of a pandemic outbreak. It recognizes a pandemic influenza outbreak would potentially have significant human capital implications. IRS employees could be infected or exposed as could their families. IRS processes could be disrupted if the staff requirements are not met. Taxpayers could be impacted, both in process disruption and in areas of physical contact.
- (4) The IRS implemented a strict pandemic policy for COVID-19.

10.6.6.1.2
(03-11-2020)
Authority

- (1) The initial authority for Pandemic Response Plan was in the *Federal Government Response Stages are available in the Implementation Plan for the National Strategy for Pandemic Influenza.*
- (2) Department of Labor also issued *Accounting for the Needs of People with Disabilities.*

10.6.6.1.3
(03-18-2022)
Responsibilities

- (1) Responsibilities are divided between the Senior Commissioner's Representatives-Continuity Operations (SCR-CO:CO) of the Commissioner's Chief of Staff, Human Capital Worklife Programs (HC:WPB), Facilities Management and Security Services (FMSS), and each business unit (BU) where appropriate.

10.6.6.1.3.1
(03-18-2022)
**Commissioner's
Complex Senior
Commissioner's
Representatives-
Continuity Operation
Requirements**

- (1) The Senior Commissioner's Representatives-Continuity Operations (SCR-CO:CO) will:
 - a. Maintain the IRS Pandemic Plan in a central, secure, and accessible location;
 - b. Solicit and incorporate updates every year;
 - c. Out of cycle, keep Pandemic Plan current with changing requirements from the Departments of Homeland Security, Health and Human Services, and any other agency;
 - d. Out of cycle, keep Pandemic Plan current with other changing technologies and policies, such as Telework.
- (2) SCR-CO will be responsible for all sections except Human Capital (Section C *Human Capital Reference for Pandemic Health Issues*) and IT Requirements (Annex B *Information Technology's (IT's) Strategy for Preparedness*, and referenced in the other documents).

10.6.6.1.3.2
(03-18-2022)
**Commissioner's
Complex Senior
Commissioner's
Representatives-Field
Operations
Requirements**

- (1) See IRM1.4.12 *Senior Commissioner's Representatives Roles in Management of IRS Field and Headquarters Offices*.

10.6.6.1.3.3
(03-18-2022)
**Facilities Management
and Security Services
Requirements**

- (1) Facilities Management and Security Services (FMSS) will:
 - a. Update Situational Awareness Management Center (SAMC) as appropriate;
 - b. Direct control and restrictions to IRS space as appropriate;
 - c. Identify and manage cleaning and supply of Personal Protective Equipment (PPE) as recommended by Center for Disease Control (CDC) guidance.
- (2) Related policies may be found in IRM 1.14 *Facilities Management*.

10.6.6.1.3.4
(03-18-2022)
**Human Capital Office
Requirements**

- (1) *The IRS Human Capital Officer is required to provide updates to Annex D, Infectious Disease Within the Workplace; and Annex C, Human Capital Reference to Pandemic Health Issues.*
- (2) Health Information to be provided:
 - a. Education;
 - b. Within the IRS, Infectious Disease Reporting Procedures and providing reports to other agencies;
 - c. Work Related Travel;
 - d. Services covered under relevant contracts.

(3) Other information which may be required:

- a. Telework;
- b. Leave;
- c. Leave Sharing Program;
- d. Work Schedules;
- e. Pay;
- f. Employee Assistance Program;
- g. Benefits;
- h. Hiring Policies;
- i. Labor Relations.

10.6.6.1.3.5
(03-18-2022)
**Information Technology
Office Requirements**

- (1) The Information Technology Office is required to provide updates to *ANNEX B: Pandemic Influenza – ITs’ Strategy for Preparedness*.
- (2) This will cover:
 - a. Contingency Planning;
 - b. Operations;
 - c. Telework;
 - d. Personnel;
 - e. IT Security;
 - f. Supplies and Services.

10.6.6.1.3.6
(03-18-2022)
**Servicewide Continuity
Plan Requirements**

- (1) Essential Functions: As with all continuity plans, Federal Continuity Directives (FCD) 1 and 2 guide the identification of essential functions. Agency pandemic influenza plans should ensure continuity of Mission Essential Functions (MEFs) and Essential Supporting Activities (ESAs) throughout a pandemic.
- (2) Due to the extended duration of a pandemic, essential functions addressed within pandemic plans would also include functions that cannot be deferred for 12 weeks or more without impact to an agency’s mission.
- (3) In addition, agency plans may address non-essential functions that could be deferred, but can be continued through Telework or otherwise modified operationally to keep employee(s) from being at risk while performing those functions (as with all essential functions).
- (4) The functions (and supporting services) addressed within pandemic planning may be performed by Federal agency employees or contractors.

10.6.6.1.4
(03-18-2022)
Program Reports

- (1) There are no pre-determined reports for Pandemics.
- (2) During a Pandemic event, status reports will be submitted to the IRS Commissioner and the Department of the Treasury (Treasury) on a schedule determined at that time.
- (3) For further information see section 4 of this IRM Other Pandemic Reporting.

10.6.6.1.5
(03-18-2022)
Terms

- (1) See IRM 10.6.1 *Introduction to Continuity Planning*.

- 10.6.6.1.6
(03-18-2022)
Acronyms
- (1) See IRM 10.6.1 *Introduction to Continuity Planning* for general acronyms.
 - (2) Specific Acronyms for the Pandemic Plan are:
 - a. **CDC** - Center for Disease Control;
 - b. **PPE** - Personal Protective Equipment.
- 10.6.6.1.7
(03-11-2020)
Related Resources
- (1) See Homeland Security Directive FCD 1 and 2.
 - (2) See IRM 10.6.2 *Continuity Plan requirements*.
- 10.6.6.2
(03-11-2020)
Requirements of a Pandemic Plan
- (1) The Pandemic Plan must contain the information necessary for IRS leadership to maintain operations during a significant reduction in staffing due to illness.
 - (2) The Pandemic Plan must also contain information for our oversight agencies (such as Department of Treasury).
- 10.6.6.2.1
(03-11-2020)
Sections of a Pandemic Plan
- (1) Plans and Procedures.
 - (2) Business Functions and Services.
 - (3) Devolution of Control and Direction/Delegation of Authority.
 - (4) Orders of Succession.
 - (5) Primary and Alternate Operating Facilities.
 - (6) Communications.
 - (7) Vital Records and Databases.
 - (8) Human Capital:
 - a. General Human Capital;
 - b. Employee-Labor Relations;
 - c. Pay and Leave Policy;
 - d. Staffing Policies;
 - e. Telework and Information Technology Capabilities;
 - f. Safety and Health of Employees and their Families.
 - (9) Test, Training, and Exercise.
 - (10) Reconstitution.
- Note:** These Pandemic Plan requirements overlap but do not completely track the requirements for a Continuity Plan.
- 10.6.6.2.2
(03-18-2022)
Annexes of the Pandemic Plan
- (1) **Annex A - IRS Pandemic Decision Matrix** - This is a high level tool for use by IRS decision makers and BU managers to guide pandemic planning, preparedness, and response activities. It provides a summary list of response actions and considerations that support meeting the objectives identified in the IRS Pandemic Plan. It also identifies factors that may limit the implementation of response actions. Coordinated by SCR-CO:CO.
 - (2) **Annex B - Pandemic Influenza – Information Technology’s (IT’s) Strategy for Preparedness**. This annex covers issues related to keeping IRS’ systems op-

erational during times of reduced staffing during Pandemics, and strategies for enabling employees to work without coming in contact with infectious disease (such as using Telework).

- (3) **Annex C - Human Capital Reference for Pandemic Health Issues.** This is guidance on the various human capital issues that are likely to arise in the event of a pandemic declaration by the CDC. This annex is for managers for various procedures to follow when a pandemic is declared.
- (4) **Annex D - Infectious Disease Within the Workplace.** This outlines roles and responsibilities for reporting various issues to Federal, State, and Local governments. It is the responsibility of the Human Capital Office.

10.6.6.3 (03-18-2022) **Certification Requirements**

- (1) Pandemic Plan Certification requirements differ from Continuity Preparation (See IRM 10.6.5 *Annual Certification Requirements*).
- (2) Homeland Security Council requires all agency heads to certify in writing that the agency is addressing the applicable elements of pandemic planning. Any certification from the IRS will be at the request of Treasury and included in their certification.
- (3) The scale of the Pandemic may determine additional certification reports.

10.6.6.4 (03-18-2022) **Other Pandemic Reporting**

- (1) Pandemics vary in scale and effect. If the IRS has set up and Incident Management Team as a response to a pandemic, the IRS will distribute to the Department of Treasury any information requested.
- (2) During the Pandemic, this may include
 - a. Daily Status Reports;
 - b. Mitigation efforts;
 - c. Best Practices.
- (3) At the conclusion of the Pandemic, the IRS will produce an After-Action Report, a summary of which will be provided to the Department of Treasury:
 - a. What worked right;
 - b. What went wrong;
 - c. Lessons Learned;
 - d. Corrective Actions.
- (4) During and after the Pandemic, the IRS will participate in any Audit by the Treasury Inspector General for Tax Administration or the Government Accountability Office.

