

Date of Approval: **April 05, 2023**

PIA ID Number: **7467**

## **SYSTEM DESCRIPTION**

*Enter the full name and acronym for the system, project, application and/or database.*

Childcare Subsidy Program\_2, CCSP

*Is this a new system?*

Yes

*What governance board or Executive Steering Committee (ESC) does this system report to? Full name and acronym.*

Web Applications Governance Board Strategic Development Executive Steering Committee (SD-ESC)

*Current ELC (Enterprise Life Cycle) Milestones:*

System Deployment/Milestone 5

*Is this a Federal Information Security Management Act (FISMA) reportable system?*

Yes

## **GENERAL BUSINESS PURPOSE**

*What is the general business purpose of this system? Provide a clear, concise description of the system, application or database, the reason for the system, and the benefits to the IRS to use the information, and how the information will be used.*

The IRS will implement the IRS Childcare Subsidy (CCS) Program to eligible employees. This program is authorized by 40 USC 590(g) (Public Law 107-67, Section 630) which permits federal agencies to assist their employees with the costs of their childcare. The childcare subsidy program provides subsidies for childcare services provided by licensed or accredited childcare providers and can reduce the amount of childcare expenses parents pay by providing subsidies directly to childcare providers. The program is designed to encourage eligible employees and their families to use accredited childcare services by offsetting a portion of their costs. The contractor will provide a platform to administer the IRS's childcare subsidy program. The platform will be used by employees to apply to the CCS. This includes providing all supporting documentation and other PII needed. The contractor will be responsible for determining employee eligibility based on IRS provided criteria and information provided in the employee application. The CCSP program office will use

expanded application data to effectively manage this program to recruit and retain IRS employees as intended. The program office will analyze data provided to identify, monitor, and adjust audience eligibility and participation for maximum benefit to the IRS and its workforce to deliver quality customer service to our nation's taxpayers.

## **PII DETAILS**

*Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information: or any other type of Sensitive but Unclassified (SBU) information or PII such as information about IRS employees or outside stakeholders?*

Yes

*Does the system use, collect, receive, display, store, maintain, or disseminate Social Security Numbers (SSN's) or tax identification numbers (i.e., last 4 digits, etc.)?*

Yes

*What types of tax identification numbers (TIN) apply to this system?*

Social Security Number (SSN)

*List the approved Treasury uses of the SSN:*

*Explain why the authorized use(s) above support the new or continued use of SSNs (or tax identification numbers).*

Use of the SSN is an identifier for those employees receiving the CCS benefits. Federal agencies require in administration of their activities a system of accounts which identifies each person individually. The use of IRS employee's SSNs are permissible for personnel administration according to 5 USC & Executive Order 9397.

*Describe the planned mitigation strategy and forecasted implementation date to mitigate or eliminate the use of SSN's (or tax identification numbers).*

There are no future plans to eliminate the use of SSNs as program identifiers. Contractors will be subject to periodic security reviews to ensure that this information is protected at all times. The system requires the use of SSN's because no other identifier can be used to uniquely identify an employee. There is no alternative to the use of the SSN. The SSN is the significant part of the data being processed. There is no planned mitigation strategy to mitigate or eliminate the use of the SSN on the system."

Employer Identification Number

Other Taxpayer Identification Number

*Does this system use, collect, receive, display, store, maintain or disseminate other (non-SSN) PII (i.e., names, addresses, etc.)?*

Yes

*Specify the PII Elements:*

Name  
Mailing Address  
Phone Numbers  
E-mail Address  
Date of Birth  
Place of Birth  
Standard Employee Identifier (SEID)  
Medical Information  
Certificate or License Numbers  
Financial Account Numbers  
Employment Information  
Tax Account Information

*Does this system use, collect, receive, display, store, maintain, or disseminate SBU information that is not PII?*

Yes

*Specify the types of SBU from the SBU Types List:*

Agency Sensitive Information - Information which if improperly used or disclosed could adversely affect the ability of the agency to accomplish its mission.

Procurement Sensitive Data - Contract proposals, bids, etc.

Official Use Only (OUO) or Limited Official Use (LOU) - Information designated as OUO or LOU is information that: is exempt under one of the statutory Freedom of Information Act exemptions; is prohibited by other laws or regulations; would significantly impede the agency in carrying out a responsibility or function; or would constitute an unwarranted invasion of privacy.

Protected Information - Information which if modified, destroyed, or disclosed in an unauthorized manner could cause loss of life, loss of property or funds by unlawful means, violation of personal privacy or civil rights, gaining of an unfair procurement advantage by contractors bidding on government contracts, or disclosure of proprietary information entrusted to the Government.

*Are there other types of SBU/PII used in the system?*

No

*Cite the authority for collecting SBU/PII (including SSN if relevant).*

PII for federal tax administration is generally Internal Revenue Code Sections 6001, 6011, & 6012e(a)

SSN for tax returns and return information is Internal Revenue Code Section 6109

SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

PII for personnel administration is 5 USC

*Has the authority been verified with the system owner?*

Yes

## **BUSINESS NEEDS AND ACCURACY**

*Explain the detailed business needs and uses for the SBU/ PII, and how the SBU / PII is limited only to that which is relevant and necessary to meet the mission requirements of the system. If SSNs (or tax identification numbers) are used, explicitly explain why use of SSNs meets this criteria. Be specific.*

Necessary PII information will be collected only to determine and administer the Child Care Subsidy Program. Applicants will be asked to provide the following information to apply for the subsidy: OPM Forms 1643/1644, Federal Income Tax Return, 2 most recent leave and earning statements, latest SF-50, copy of children's birth certificates, IRS Form W9 and proof of state license from child care provider.

*How is the SBU/PII verified for accuracy, timeliness, and completion?*

The contractor will be responsible for reviewing the PII information to determine initial eligibility for the subsidy and then to recertify eligibility for employees each year. This information will be provided by the employee and stored on the vendor system. No access to other systems will be needed. The employee information will be considered accurate as it is provided by the employee. The only verification for accuracy of documents will be to ensure that the child care provider is licensed by the state.

## **PRIVACY ACT AND SYSTEM OF RECORDS**

The Privacy Act requires Federal agencies that maintain a system of records to publish systems of records notices (SORNs) in the Federal Register for records from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence. The Privacy Act also provides for criminal penalties for intentional noncompliance.

*Does your application or this PCLIA system pertain to a group of any record from which information is retrieved by any personal identifier for an individual who is a US citizen, or an alien lawfully admitted for permanent residence? An identifier may be a symbol, voiceprint, SEID, or other personal identifier that is used to retrieve information.*

Yes

*Identify the Privacy Act SORN(s) that cover these records.*

IRS 36.003    General Personnel and Payroll Records

IRS 22.061    Information Return Master File

## **RESPONSIBLE PARTIES**

*Identify the individuals for the following system roles:*

## Official Use Only

## **INCOMING PII INTERFACES**

*Does the system receive SBU/PII from other systems or agencies?*

Yes

*Does the system receive SBU/PII from IRS files and databases?*

No

*Does the system receive SBU/PII from other federal agency or agencies?*

No

*Does the system receive SBU/PII from State or local agency (-ies)?*

No

*Does the system receive SBU/PII from other sources?*

Yes

*Identify the source that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Organization Name: Copies of 2 most recent Leave and Earnings Statements  
Transmission Method: Upload into vendor system, email, fax, mail  
ISA/MOU: No

Organization Name: OPM Form 1643  
Transmission Method: Employee self uploads through secure data transfer  
ISA/MOU: No

Organization Name: OPM Form 1644  
Transmission Method: Employee self uploads through secure data transfer  
ISA/MOU: No

*Does the system receive SBU/PII from Taxpayer forms?*

Yes

*Please identify the form number and name:*

Form Number: Form 1040  
Form Name: Federal Income Tax Return

Form Number: W-9  
Form Name: Request for Taxpayer Identification Number and Certification

Form Number: SF-50  
Form Name: Notification of Personnel Action uploaded by employee

*Does the system receive SBU/PII from Employee forms (e.g., the I-9)?*

Yes

*Please identify the form number and name:*

Form Number: SF-50  
Form Name: Notification of Personnel Action uploaded by employee

## DISSEMINATION OF PII

*Does this system disseminate SBU/PII?*

Yes

*Does this system disseminate SBU/PII to other IRS Systems?*

No

*Does this system disseminate SBU/PII to other Federal agencies?*

No

*Does this system disseminate SBU/PII to State and local agencies?*

No

*Does this system disseminate SBU/PII to IRS or Treasury contractors?*

Yes

*Identify the contractor source(s) that receive SBU/PII from this system, and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).*

Organization Name: Cherokee Nation  
Transmission Method: secure email, fax, mail  
ISA/MOU: No

*Identify the authority.*

Contract included the appropriate 6103(n) clauses for tax return and return information, and Federal Acquisition Regulations privacy clauses.

*For what purpose?*

Applicants email, fax, or mail application package documents directly to the vendor and the vendor stores all of applicant information on their system. Program office will not store any PII information regarding the program.

*Did the contract include the appropriate 6103(n) clauses for tax return and return information, and Federal Acquisition Regulations privacy clauses?*

Yes

*Does this system disseminate SBU/PII to other Sources?*

No

## PRIVACY SENSITIVE TECHNOLOGY

*Does this system use social media channels?*

No

*Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?*

No

*Does the system use cloud computing?*

Yes

*Is the cloud service provider (CSP) Federal Risk and Authorization Management Program (FedRAMP) certified?*

Yes

*Date Certified.*

4/29/2020

*Please identify the ownership of the CSP data.*

Third Party

*Does the CSP allow auditing?*

Yes

*Who audits the CSP Data?*

3rd Party

*What is the background check level required for CSP?*

Moderate

*Is there a breach/incident plan on file?*

Yes



*Privacy laws (including access and ownership) can differ in other countries. This cloud will be Continental US (CONUS) only for:*

Storage  
Transmission  
Maintenance

*Does this system/application interact with the public?*

No

## **INDIVIDUAL NOTICE AND CONSENT**

*Was/is notice provided to the individual prior to collection of information?*

Yes

*How is notice provided? Was the individual notified about the authority to collect the information, whether disclosure is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects on the individual, if any, if they decide not to provide all or any of the requested information?*

Was the individual notified about the authority to collect the information, whether such is mandatory or voluntary, the purpose for which the information will be used, with whom the information may be shared, and the effects, if any, if they decide not to provide any of the requested information? Employees are given notice on the contractor platform of required information. Acceptance and eligibility to receive subsidy is contingent on this information. If any employee "opts out" of providing the information; the contractor will not be unable to make their determination, this will result in disqualification of employee from receiving the benefit.

*Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?*

Yes

*Describe the mechanism by which individuals indicate their consent choice(s):*

Employees indicate their consent to participate in the CCSP by providing the required documentation. If they do not provide the required documentation, they will be excluded from receiving subsidy funds.

*How does the system or business process ensure 'due process' regarding information access, correction, and redress?*

The determination letter sent to employees gives them reconsideration rights on any decision made.

## INFORMATION PROTECTION

*Identify the owner and operator of the system (could be IRS owned and Operated; IRS owned, contractor operated; contractor owned and operated).*

Contractor Owned and Operated

*The following people have access to the system with the specified rights:*

*IRS Employees*

Users: Read Only  
Managers: Read Only  
System Administrators: Read Only  
Developers: Read Only

*IRS Contractor Employees*

Contractor Users: Administrator  
Contractor Managers: Administrator  
Contractor System Administrators: Administrator  
Contractor Developers: Administrator

*How is access to SBU/PII determined and by whom?*

Contractor and Program Office will make the determination together. Access to SBU/PII data is outlined in the Performance Work Statement. Data is limited to contractor personnel who have received interim or final clearance. While the application website is open to the general public, SBU/PII data is stored on a separate and secure platform accessible only by contractor personnel with a completed Tier 2/Moderate Investigation. Monthly and annual reports submitted by the contractor to the IRS will contain limited PII and must be submitted electronically as an encrypted file or submitted via a secure electronic system. Reports containing social security numbers shall only be submitted to the COR and shared on a need-to-know basis with the Program Office. All records related to CCSP Application shall be maintained by the Contractor.

## RECORDS RETENTION SCHEDULE

*Are these records covered under a General Records Schedule (GRS, IRS Document 12829), or has the National Archives and Records Administration (NARA) approved a Records Control Schedule (RCS, IRS Document 12990) for the retention and destruction of official agency records stored in this system?*

Yes

*How long are the records required to be held under the corresponding GRS or RCS, and how are they disposed of? In your response, please provide the GRS or RCS chapter number, the specific item number, and records series title.*

GRS 2.4 Item 120- Child care subsidy program administrative records- Destroy when 3 years old, but longer retention is authorized if required for business use. GRS 2.4 Item 121-Child care subsidy program individual case files-Destroy 2 years after employee participation concludes, but longer retention is authorized if required for business use.

## **SA&A OR ASCA**

*Has the system been through SA&A (Security Assessment and Authorization) or ASCA (Annual Security Control Assessment)?*

Yes

*What date was it completed?*

6/24/2022

*Describe the system's audit trail.*

Audit logs are being handled within the Microsoft Azure Government environment, through Microsoft. The environment and its audit logs are being mirrored in multiple Microsoft Azure Government instances, for both security and recovery.

## **PRIVACY TESTING**

*Does the system require a System Test Plan?*

Yes

*Is the test plan completed?*

No

*When is the test plan scheduled for completion?*

2/1/2023

*Describe what testing and validation activities have been conducted or are in progress to verify and validate that the applicable Privacy Requirements (listed in header) have been met?*

A post-award cyber security assessment is planned for FY23 to verify continued Publication 4812 compliance. The Contractor Security Assessment Group is currently working on their calendar for the next fiscal year and a date will be confirmed soon.

## **SBU DATA USE**

*Does this system use, or plan to use SBU Data in Testing?*

No

## **NUMBER AND CATEGORY OF PII RECORDS**

*Identify the number of individual records in the system for each category:*

IRS Employees: Under 50,000

Contractors: Not Applicable

Members of the Public: Not Applicable

Other: No

## **CIVIL LIBERTIES**

*Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?*

No

*Is the system information used to conduct 'data-mining' as defined in the Implementing Recommendations of the 9/11 Commission Act of 2007, Public Law 110-53, Section 804?*

No

*Will this system have the capability to identify, locate, and monitor individuals or groups of people?*

No

*Does computer matching occur?*

No

## **ACCOUNTING OF DISCLOSURES**

*Does the system include or require disclosure of tax or employee information to anyone other than IRS employees in the performance of their duties, or to the person to whom the information pertains or to a 3rd party pursuant to a Power of Attorney, tax, or Privacy Act consent?*

Yes

*Does the system have a process in place to account for such disclosures in compliance with IRC §6103(p) (3) (A) or Subsection (c) of the Privacy Act? Contact Disclosure to determine if an accounting is required.*

Yes