Date of Approval: **February 22, 2022**

PIA ID Number: **6570**

SYSTEM DESCRIPTION

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

Employee Plans Master File, EPMF

Is this a new system?

No

Is there a PCLIA for this system?

Yes

What is the full name, acronym, and milestone of the most recent PCLIA?

Employee Plan Master File, EPMF, 3813

What is the approval date of the most recent PCLIA?

12/20/2018

Changes that occurred to require this update:

Expiring PCLIA

Were there other system changes not listed above?

No

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

Tax Exempt Government Entities (TEGE) Investment Executive Steering Committee

Current ELC (Enterprise Life Cycle) Milestones:

Operations & Maintenance (i.e., system is currently operational)

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

No

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.

EPMF (Employee Plans Master File) is a master file housed at the ECC (Enterprise Computing Center) which contains characteristic information of non-IRS employee benefit plans, including information on size, funding, operations, etc. The Employee Retirement Income Security Act of 1974 (ERISA) requires that certain employee benefit plans submit this information to the Government each year on 5500-series forms. Accounts on EPMF are identified by Employer Identification Numbers (EINs); plans are identified by a combination of EIN and Plan Number. Although batch processing updates the EPMF weekly, there are additional components of EPMF. Employee Plans Master File Pre-Posting (EPMFPREPOSTING) - application system receives, controls, and formats account updates for businesses with pension plans. Employee Plans Master File Online (EMFOL) - maintains a nationwide database of Employee Plans entity, plan, and tax data. It allows immediate research of sponsor entity data, administrator data, plan module data, and tax module data. Command Code EMFOL is used to access this master file information. Information about the availability of return information is provided by Employee Plans Master File Returns Transaction File On-Line Processing (EPMF RTFOL). Employee Plans Master File Outputs (EPMFOUTPUTS) - application system analyzes, reformats, and extracts taxpayer and plan data received from Employee Plans Master File Posting and Analysis (EPMF ANALYSIS) processing to the Department of Labor, transcripts, unpostables, reports, Corporate Files On Line (CFOL) and Integrated Data Retrieval System (IDRS) processing. Employee Plans Master File Extracts (EPMFEXTRACTS) - program produce extracts, reports and ad hoc extracts when requested for Employee Plan accounts. Employee Plan Master File RTFOL (EPMFRTFOL) - application system receives ERISA Filing Acceptance System2 (EFAST2) tax return data from the Department of Labor and reformats and posts returns to the Return Transaction File Online EFAST Tables on the IBM DB2. The system also does weekly cross-reference maintenance. Returns are also posted to the Employee Plans Master File On-Line (EMFOL, EPMFOL) and can be accessed through CC ERTVU. The application system contains the Employee Plan Return Transaction File (EPRTF) and the Employee Plan Return Transaction File Online (ERTVU) projects Employee Plans Master File Posting and Analysis (EPMFANALYSIS) - application system determines postability of inputs to the Employee Plan Master File; posts transactions; updates status; detect issues and extracts data directories and notices.

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?

Employer 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
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.

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

Yes

Describe the other types of SBU/PII that are applicable to this system.

Pension plan information, reports, transactions, data directories and notices.

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)

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.

To conduct tax administration. The name, EIN, and addresses of the Sponsor and Plan Administrator are required to identify the Plan's account. This information is required to determine eligibility for tax-exempt status and maintain a record of how these requirements are met.

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

EPMF is unique in that the pre-processing of the IRS forms is performed by another Government entity, the Department of Labor. As of January 2010, Under the Department of Labor's ERISA Filing Acceptance System2 (EFAST2), plan sponsors or plan administrators submit Form 5500-series returns electronically directly to the EFAST vendor's processing site. The EFAST system performs initial data validation. This initial validation includes more than 450 tests to ensure the completeness and consistency of data supplied on the forms and to ensure EINs and plan numbers are correct. If there are any errors after the form is submitted, the filer is notified of these errors with the acknowledgement that the return was received and instructed to submit an amended return to correct any errors. The EPMF can only be updated only by custom code, tightly controlled by Enterprise Computing Center (ECC) Mainframe Administrators. Batch processing is performed weekly. The timeliness and completeness of a filer's submission is checked when a return posts to the EPMF. The timeliness of EFAST processing is monitored weekly using an EPMF-generated report.

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 50.222   Tax Exempt/Government Entities (TE/GE) Case Management Records

IRS 34.037   Audit Trail and Security Records

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?

Yes

Enter the files and databases:

System Name: Business Master File (BMF) OUTPUTS TO Employee Plan Master File (EPMF) PRE-POSTING
Current PCLIA: Yes
Approval Date: 9/22/2021
SA&A: Yes
ATO/IATO Date: 11/12/2020

System Name: ERISA Filing Acceptance System (EFAST) TO Employee Plan Master File (EPMF) PRE-POSTING
Current PCLIA: No
SA&A: No

System Name: End Of Day (EOD) to Employee Plan Master File (EPMF) PRE-POSTING
Current PCLIA: No
SA&A: No

System Name: Integrated Data Retrieval System-Central Authorization File (IDRS-CAF) to Employee Plan Master File (EPMF) Analysis (Customer Account Data Engine 2
Current PCLIA: Yes
Approval Date: 10/26/2021
SA&A: Yes
ATO/IATO Date: 11/1/2021

System Name: General Master File (GMF) TO Employee Plan Master File (EPMF) PRE-POSTING
Current PCLIA: Yes
Approval Date: 11/10/2020
SA&A: Yes
ATO/IATO Date: 9/13/2012

System Name: Authentication Header (AH) to Employee Plan Master File (EPMF)
OUTPUTS
Current PCLIA: No
SA&A: No

System Name: Central Authorization File (CAF) to Employee Plan Master File (EPMF)
ANALYSIS
Current PCLIA: No
SA&A: No

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

Yes

For each federal interface, identify the organization that sends the SBU/PII, how the SBU/PII is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Name: Department of Labor
Transmission Method: Electronic File Transfer Utility (EFTU)
ISA/MOU: Yes

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

No

Does the system receive SBU/PII from other sources?

No

Does the system receive SBU/PII from Taxpayer forms?

Yes

Please identify the form number and name:

Form Number: 5500-EZ
Form Name: Annual Return of One-Participant (Owners and Their Spouses) Retirement Plan

Form Number: 8955-SSA
Form Name: Annual Registration Statement Identifying Separated Participants with Deferred Vested Benefits

Form Number: 5330
Form Name: Return of Excise Taxes Related to Employee Benefit Plans. Process the Form 5330 as a BMF form

Form Number: 5558
Form Name: Application for Extension of Time to File Certain Employee Plan Returns

Form Number: 5500 series and schedules
Form Name: Annual Return/Report of Employee Benefit Plan

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

No

DISSEMINATION OF PII

Does this system disseminate SBU/PII?

Yes

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

Yes

Identify the full name and acronym of the IRS system(s) that receive SBU/PII from this system.

System Name: Employee Plan Master File (EPMF) Outputs to Name Search Function (NSF)
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Analysis to Central Authorization File (CAF)
Current PCLIA: Yes
Approval Date: 12/20/2018
SA&A: No

System Name: Employee Plan Master File (EPMF) PRE-POSTING to Service Center Input Processing Automation System (SCIPAS)
Current PCLIA: Yes
Approval Date: 12/20/2018
SA&A: No

System Name: Employee Plan Master File (EPMF) Pre-Posting to ZIP PROC (Finalist)
Current PCLIA: Yes
Approval Date: 12/20/2018
SA&A: No

System Name: Employee Plan Master File (EPMF) Outputs to Audit Information Management System (AIMS)
Current PCLIA: Yes
Approval Date: 12/20/2018
SA&A: No

System Name: Employee Plan Master File (EPMF) Outputs to Daily (DLY)
Current PCLIA: Yes
Approval Date: 12/20/2018
SA&A: No

System Name: Employee Plan Master File (EPMF) OUTPUTS TO E-EIF DS
Current PCLIA: Yes
Approval Date: 12/20/2018
SA&A: No

System Name: Employee Plan Master File (EPMF) Outputs to Integrated Data Retrieval
System- Daily (IDRS-DLY) Customer Account Data Engine 2 (CADE 2) I/F ID 400.00)
Current PCLIA: Yes
Approval Date: 12/20/2018
SA&A: No

System Name: Employee Plan Master File (EPMF) Outputs to Outputs to Integrated Data
Retrieval System-Weekly TIF Update (IDRS-WTU) (Customer Account Data Engine 2 (
Current PCLIA: Yes
Approval Date: 12/20/2018
SA&A: No

System Name: Exempt Organizations Extracts (EXMPTORG) To Business Master File
(BMF) Pre-Posting
Current PCLIA: No
SA&A: No

System Name: Exempt Organizations Extracts (EXMPTORG) To Configuration Item Data
Warehouse Dataset (CI DW DS)
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Outputs to Generalized Unpostable
Framework (GUF)
Current PCLIA: Yes
Approval Date: 12/20/2018
SA&A: No

System Name: Employee Plan Master File (EPMF) Extracts to Legal Reps
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Extracts to Reports
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Extracts to Taxpayers
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Command Code RTFOL To Returns Inventory and Classification System (RICS)
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Analysis to National Access Point (NAP)
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Analysis to Integrated Data Retrieval System-Central Authorization File (IDRS-CAF) Customer Account Data Engine 2 (CA
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Outputs to Integrated Data Retrieval System- Weekly TIF Update (IDRS-WTU) Customer Account Data Engine 2 (CADE 2 I/
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Outputs to Weekly TIF Update (WTU)
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Extracts to Social Security Administration (SSA)
Current PCLIA: No
SA&A: No

System Name: EMFOL to Returns Inventory and Classification System (RICS)
Current PCLIA: No
SA&A: No

System Name: Employee Plan Master File (EPMF) Analysis to Business Master File (BMF) Notice Comp
Current PCLIA: No
SA&A: No

Identify the authority.

The Employee Retirement Income Security Act of 1974 (ERISA)

For what purpose?

Requires that certain employee benefit plans submit this information to the Government each year on 5500-series forms.

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

Yes

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

Organization Name: QUARTERLY PENSION PLAN TAPE TO SSA
Transmission Method: magnetic media copy of the EPMF (Employee Plan Master File) extract
ISA/MOU: Yes

Identify the authority.

IRS provides an electronic extract from the Employee Plans Master File (EPMF) to the Social Security Administration (SSA) as required by the 1995 agreement between the two agencies.

Identify the Routine Use in the applicable SORN (or Privacy Act exception).

A magnetic media update is sent each quarter to SSA.

For what purpose?

To alert the Social Security Administration (SSA) of plan administrator name and address changes for private pension plans reporting complete mergers with other plans, based upon entries shown on the 5500-series forms, and/or mergers of EIN and plan number and includes plan administrator name, address changes and completed mergers.

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

No

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

No

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?

No

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?

A Privacy Act Notice is present on the Form and Publication 4810. Notice, consent, and due process are provided pursuant to 5 United States Code (USC). Forms 5500, 5500-SF, and required Schedules and attachments are used for annual returns/report of employee benefit plan that require a plan administrator to report annually at the plan level.

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

No

Why not?

Form 5500 series (including Form 5500, 5500-SF, 5500-EZ, and Schedules and attachments) is required to be filed under sections 6058(a) and 6059. IRC Section 6109 requires filers to provide identification number. Failure to provide information in a timely manner or false or fraudulent information may be subject to penalties under sections 6652(d), 6652(e), and 6692. IRC Section 6104(b) makes the information contained in Form 5500 series publicly available.

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

A Privacy Act Notice is present of the form and displayed on the site prior to submission, Notice, consent, and due process are provided in the form instruction filed by the taxpayer, pursuant to 5 USC. The system will allow affected parties the opportunity to clarify or dispute per the examination appeals process as outlined in IRS Publication 1 - Your Rights as a Taxpayer, and IRS Publication 5 - Your Appeal Rights and How To Prepare a Protest If You Don't Agree.

INFORMATION PROTECTION

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

IRS Owned and Operated

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

IRS Employees

System Administrators: Administrator

Developers: Read Only

IRS Contractor Employees

Contractor Developers: Read Only

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

Data access is granted on a "need to know" basis. The Business Entitlement Access Request System (BEARS) is used to document access requests, modifications, and terminations for all types of users, including System Administrators. When a new user needs access to IRS systems or applications, the user's manager, or designated official, completes a BEARS requesting access for the new user. BEARS is an online form, which includes information, such as the name of the system or application, type of access, and the manager's signature approving authorization of access. The completed BEARS is submitted to the Security or User Administrator, who assigns a user ID and an initial password. Before access is granted, the user is required to digitally sign BEARS acknowledging his/her security responsibilities when using the system. Profiles for users are determined according to access rights granted when the user creates a BEARS request. The profiles are controlled by pre-set tables. These tables may be changed only by a programmer with a Change Request from a Security Manager. Users are prevented from exceeding their assigned access privileges.

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.

EPMF data is processed in accordance with disposition instructions found in IRS Records Control Schedule (RCS) Document 12990 under RCS 19 (item 31), and RCS 29 (item 122). IRC 6104 relates to the publicity of information as required from certain exempt organizations and certain trusts also cover the EPMF application. It states that one must always follow the agency and the National Archives and Records Administration (NARA) approved record retention schedules. However, once IRS receives a Freedom of Information Act (FOIA) request for the records, they may not be destroyed, even if the records ought to have been destroyed in accordance with applicable record retention schedules (Reg. 601.702(c) (12) per "Exempt Organizations-Technical Instruction Program for FY 2003").

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?

12/19/2013

Describe the system's audit trail.

EPMF itself does not have an audit trail. It is a batch processing system and the only employees who have direct access to the EPMF are database administrators (DBAs).

PRIVACY TESTING

Does the system require a System Test Plan?

No

Please explain why:

Not Applicable.

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: Not Applicable

Contractors: Not Applicable

Members of the Public: More than 1,000,000

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