A. SYSTEM DESCRIPTION

1.   Enter the full name and acronym for the system, project, application and/or database. Multi Employer Certification Application, MECA

2. Is this a new system? No

2a. If **no**, is there a PIA for this system?   No

 If **yes**, enter the full name, acronym, PIA ID Number and milestone of the most recent PIA.

Next, enter the **date** of the most recent PIA.

Indicate which of the following changes occurred to require this update (check all that apply).

No   Addition of PII

No   Conversions

No   Anonymous to Non-Anonymous

No   Significant System Management Changes

No   Significant Merging with Another System

No   New Access by IRS employees or Members of the Public

No   Addition of Commercial Data / Sources

No   New Interagency Use

No   Internal Flow or Collection

Were there other system changes not listed above?

3. Check the current ELC (Enterprise Life Cycle) Milestones (select all that apply)

No   Vision & Strategy/Milestone 0

No   Project Initiation/Milestone 1

No   Domain Architecture/Milestone 2

No   Preliminary Design/Milestone 3

No   Detailed Design/Milestone 4A

No   System Development/Milestone 4B

No   System Deployment/Milestone 5

No   Operations & Maintenance (i.e., system is currently operational)

4. Is this a Federal Information Security Management Act (FISMA) reportable system?   No

A.1 General Business Purpose

5. 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 Employee Retirement Income Security Act (ERISA)§305(b)(3)(A) requires the Actuaries of multiemployer retirement plans to certify each plan year, to the Secretary of the Treasury and to the retirement plan sponsor whether or not the retirement plan is in endangered status. The Multi Employer Certification Application database (MECA) tracks and records the yearly Actuarial Certifications for multiemployers on funding status of retirement plans, as required by (ERISA) §305(b)(3)(A). It is estimated that between 1,300 and 1,500 plans are required to file Annual Actuarial Certifications for Multiemployer retirement plans.

B. PII DETAIL

6. Does the system use, collect, receive, display, store, maintain, or disseminate IR Code 6103 taxpayer information; or any type of Sensitive but Unclassified (SBU) or Personally Identifiable Information (PII)? <u>Yes</u>

6a. If **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.)? <u>Yes</u>

If **yes**, check who the SSN (or tax identification number) is collected on.

Yes   On Primary   No   On Spouse   No   On Dependent

If **yes**, check all types SSN s (or tax identification numbers) that apply to this system:

No   Social Security Number (SSN)
Yes   Employer Identification Number (EIN)
No   Individual Taxpayer Identification Number (ITIN)
No   Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)
No   Practitioner Tax Identification Number (PTIN)

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

Individual social security numbers (SSN's) are not used within the Multi Employer Certification Application database (MECA). Employer Identification Numbers (EIN's) are required for identification of the record. The MECA database will eventually be converted to a Federal Information Security Management Act (FISMA) compliant system; however, no timeframe for that conversion has been approved at this time.

6b. Does this system contain other (non-SSN) PII that it uses, collects, receives, displays, stores, maintains, or disseminates? (i.e. Names, addresses, etc.) Yes

If **yes**, specify the information.

On Primary	On Spouse	On Dependent	Selected	PII Element
Yes	Name	Yes	No	No
Yes	Mailing address	No	No	No
Yes	Phone Numbers	No	No	No
Yes	E-mail Address	No	No	No
No	Date of Birth	No	No	No
No	Place of Birth	No	No	No
Yes	SEID	No	No	No
No	Mother's Maiden Name	No	No	No
No	Protection Personal Identification Numbers (IP PIN)	No	No	No
No	Internet Protocol Address (IP Address)	No	No	No
No	Criminal History	No	No	No
No	Medical Information	No	No	No
No	Certificate or License Numbers	No	No	No
No	Vehicle Identifiers	No	No	No
No	Passport Number	No	No	No
No	Alien (A-) Number	No	No	No
No	Financial Account Numbers	No	No	No
No	Photographic Identifiers	No	No	No
No	Biometric Identifiers	No	No	No
No	Employment (HR) Information	No	No	No
No	Tax Account Information	No	No	No

6c. Does this system contain SBU information that is not PII, it uses, collects, receives, displays, stores, maintains, or disseminates?   No

6d. Are there other types of SBU/PII used in the system?   No

6e. Cite the authority for collecting SBU/PII (including SSN if relevant)

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

No   SSN for tax returns and return information is Internal Revenue Code Section 6109

No   SSN for personnel administration (IRS Employees) is 5 USC & Executive Order 9397

No   PII for personnel administration is 5 USC

No   PII about individuals for Bank Secrecy Act compliance 31 USC

No   Information by CI for certain money laundering cases may be 18 USC

6f. Has the authority been verified with the system owner?   Yes

B.1 BUSINESS NEEDS AND ACCURACY

7. 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.

   Information entered into the MECA database is obtained from annual Multiemployer Certifications submitted by the retirement plan Actuary. EIN's are used for purposes of identification for that specific plan and contains relevant information needed from the certification to track funding progress. Contact information is needed to follow up if information is missing on the certification filed.

8. How is the SBU/PII verified for accuracy, timeliness, and completeness? Explain how steps are taken to ensure that all information maintained by the system that is used by IRS to make any adverse determination about an individual's rights, benefits, and/or privileges is maintained with such accuracy, relevance, timeliness, and completeness as is reasonably necessary to assure fairness to the individual in the determination

   Data entry is performed by specific individuals. The information entered into the MECA database is obtained from annual Multiemployer Certifications submitted by the Plan Actuary. Validation rules are built into the database to ensure accuracy, timeliness and completeness of data.

C. PRIVACY ACT AND SYSTEM OF RECORDS

9. Are 10 or more records containing SBU/PII maintained, stored, and/or transmitted by or through this system?   Yes

   9a. If **yes**, are records in the system retrieved by any personal identifier (e.g., name, SSN, Photograph, IP Address) for an individual?   Yes

   If **yes**, is there a System of Records Notice(s) or SORNs that addresses the PII records in this system?   Yes

   If **yes**, enter the SORN number(s) and the complete the name of the SORN.

SORNS Number	SORNS Name
IRS 50.222	Tax Exempt/Government Entities (TE/GE) Case Management Records

   If **yes**, does the System of Records Notice(s) (SORN) published in the Federal Register adequately describe the records as required by the Privacy Act?   Yes

D. RESPONSIBLE PARTIES

10. Identify the individuals for the following system roles. ## Official Use Only

E. INCOMING PII INTERFACES

11. Does the system receive SBU/PII from other system or agencies?   No

F. PII SENT TO EXTERNAL ORGANIZATIONS

12. Does this system disseminate SBU/PII?   No

G. PRIVACY SENSITIVE TECHNOLOGY

13. Does this system use social media channels?   No

14. Does this system use privacy-sensitive technologies such as mobile, global position system (GPS), biometrics, RFID, etc.?   No

15. Does the system use cloud computing?   No

16. Does this system/application interact with the public?   No

H. INDIVIDUAL NOTICE AND CONSENT

17. Was/is notice provided to the individual prior to collection of information?   Yes

    17a. If **yes**, how is notice provided? 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?
    Notice is provided by ERISA §305(b)(3)(A), which requires the Actuaries of multiemployer plans to certify each plan year, to the Secretary of the Treasury and to the plan sponsor whether or not the plan is in endangered status.

18. Do individuals have the opportunity to decline from providing information and/or from consenting to particular uses of the information?   No

    18b. If no, why not?   Annual certification via the ERISA law is not optional. Failure to comply could result in endangering the associated plan's status

19. How does the system or business process ensure due process regarding information access, correction and redress?
    The MECA system has all the required multiemployer retirement plans preloaded in the database. As actuaries send in their certification letter, their database record is updated to reflect the date received and the status of the plan. These updates are conducted using drop down box and calendar options, to prevent entry errors. In the event the multiemployer plan is not in the database, it is manually added. The certification letter is saved per the Internal Revenue Manual. The MECA system is located on a secure shared server; each user must obtain permission to access the server folder to be able to use the database. Access to the server folder is approved by the System Administrator and controlled/maintained by Modernization & Information Technology Services (MITS) through the OS GetServices system. Corrections made to the data are approved by the Project Manager and made by either the Project Manager or Tax Examiner.

I. INFORMATION PROTECTION

20. 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

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

    IRS Employees?   Yes

IRS Employees?	Yes/No	Access Level (Read Only/Read Write/ Administrator)
Users	Yes	Read and Write
Managers	Yes	Read and Write
Sys. Administrators	Yes	Read and Write
Developers	No	

    Contractor Employees?   No

21a. How is access to SBU/PII determined and by whom? The MECA system is located on a secure shared server; each user must obtain permission to access the server folder to be able to use the database. Access to the server folder is approved by the System Administrator and controlled/maintained by Modernization & Information Technology Services (MITS) through the OS GetServices system. Corrections made to the data are approved by the Project Manager and made by either the Project Manager or Tax Examiner. The three levels of permissions are: Level 1, Tax Examiner/Agent; Level 2, Manager; and Level 3, Analyst. There are no real restrictions on what menu or form options each has. Every user has read/write/edit permissions.

21b. If computer matching occurs, can the business owner certify that it meets requirements of IRM 11.3.39 Disclosure of Official Information, Computer Matching & Privacy Protection Act?

    Not Applicable

I.1 RECORDS RETENTION SCHEDULE

22. Are these records covered under the General Records Schedule (GRS), or have a National Archives and Records Administration (NARA) archivist approved a Record Control Schedule (RCS) for the retention and destruction of official agency records stored in this system?   Yes

22a. If **yes**, how long are the records required to be held under the corresponding RCS and how are they disposed of? In your response, please include the complete IRM number 1.15.XX and specific item number and title.

All records housed in the MECA system will be erased or purged from the system in accordance with approved retention periods. It is the official repository for data and documents and has received National Archives approval to affect data disposition. Any records generated by the system will be managed according to requirements under Internal Revenue Manual 1.15.24 and will be destroyed using IRS Records Control Schedules 24, Item 53 and as coordinated with the IRS Records and Information Management Program and IRS Records Officer.

I.2 SA&A OR ECM-R

23. Has the system been through SA&A (Security Assessment and Authorization) or ECM-R (Enterprise Continuous Monitoring Reauthorization)?   No

    23c. If **no**, is the system secured in accordance with all applicable federal, treasury, and IRS security policy, procedures, and requirements?   Yes

23.1 Describe in detail the system's audit trail.   The audit trail is maintained by MITS and access is granted through the OS GetService. MITS maintains records of individuals who have access to the shared server folder.

J. PRIVACY TESTING

24. Does the system require a System Test Plan? No

    24c. If **no**, please explain why. This is an internally created Access database that did not follow an Information Technology (IT) or Business System Planning (BSP) path in development. The BSP office is now in the process of analyzing the current state and considering options for either improving the existing tool or transitioning to an enterprise solution.

K. SBU Data Use

25. Does this system use, or plan to use SBU Data in Testing?   No

L. NUMBER AND CATEGORY OF PII RECORDS

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

    26a. IRS Employees: Not Applicable
    26b. Contractors: Not Applicable
    26c. Members of the Public: Not Applicable
    26d. Other: Yes

        If **other**, identify the category of records and the number of corresponding records (to the nearest 10,000).
        Annual Actuarial Certification for Multiemployer Retirement Plans, 1500

M. CIVIL LIBERTIES

27. Does the system maintain any information describing how any individual exercises their rights guaranteed by the First Amendment?   No

28. Is the system information used to conduct data-mining as defined in the *Implementing the 9/11 Commission Recommendations Act of 2007, Public Law 110-53, Section 804?* No

29. Will this system have the capability to identify, locate, and monitor individuals or groups of people? No

N. ACCOUNTING OF DISCLOSURES

30. 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? <u>No</u>

End of Report