

Survey Privacy Impact Assessment (PIA)

Authority: Office of Management Budget (OMB) Memorandum (M) 03-22, OMB Guidance for Implementing the Privacy Provisions of the E-Government Act of 2002 & BRRM PVR #10- Privacy Accountability and #21-Privacy Risk Management, and the Privacy Act of 1974 (as amended).

SOI control number (if applicable)

SOI-497

Date

05/20/2016

Section I - Introduction

Full survey name, and acronym (if this is a reoccurring survey, show date)

Affordable Care Act (ACA) Premium Tax Credit (PTC) Noncompliance Among Paid Practitioners at 2016 IRS Tax Forums

General business purpose of survey (provide a clear, concise description of the survey, why it's needed, the benefits to the mission of the service)
This PIA is for focus group testing. The project does not involve a survey.

Filing season 2015 was the first year taxpayers were able to claim the Premium Tax Credit (PTC) associated with Provision 36B of the Affordable Care Act (ACA). IRS researchers have conducted interviews with individuals who self-prepared their returns and with paid practitioners who filed a federal tax return in 2015 that was later assigned an error associated with PTC. Researchers will apply these interview findings to inform focus group questions to fill gaps in knowledge associated with paid practitioners' experiences with preparing PTC returns. The focus group sessions will take place at the IRS Nationwide Tax Forums in Chicago, IL and New Orleans, LA after filing season 2016 and will reference tax year 2015 returns. At the conclusion of this study, the IRS will have a stronger understanding of the causes of non-compliance with PTC. The IRS will use this information to enact strategies and/or developing messaging to correct common behaviors leading to the assignment of errors on PTC returns, which will result in lower burden and increased PTC compliance.

List all System of Records Notices (SORN) that apply. (SORN review required)

N/A. No records will be retrieved using identifiers for the participants.

Requested operational date

Spring 2016

Section II - About The Survey

1. Who will the survey be administered to

a. IRS employees, managers or executive service

Yes No

i. List all PII data used in the survey, or to select participants (PII data includes information that can be linked to an individual by using other information. Data does not have to be linked by the IRS to be PII data. Data in the contractor's custody that is never requested by the IRS may also be PII data. Read the web page at http://irweb.irs.gov/AboutIRS/bu/pipds/pip/privacy/privacy_art/8352.aspx before answering this question)

b. Taxpayers

Yes No

i. List all PII data used in the survey, or to select participants

No PII will be used to select participants or to inform focus group questions. Wage & Investment Strategies & Solutions (WISS) employees will recruit the focus group participants in-person from tax professionals attending the IRS Nationwide Tax Forums in Chicago, IL and New Orleans, LA.

c. Others

2. Explain how participants are selected (detailed description on method & reason of selection, if random, explain)

WISS employees will recruit the focus group participants in-person from tax professionals attending the 2016 IRS Nationwide Tax Forums in Chicago, IL and New Orleans, LA.

a. List the IRS, Treasury or other Government system(s), applications or data bases that the employee/taxpayer PII data is extracted or derived from. If data comes from other sources, describe the source of the information

No PII data will be extracted for this focus group project.

3. Is the survey voluntary Yes No

a. How is notice given that the survey is optional

Individuals will be advised during recruitment that participation in the focus group is optional. Additionally, the moderator will inform individuals at the beginning of the focus group sessions that participation is optional.

4. Is any Personally identifiable Information (PII)/data collected, disclosed or studied on employees, taxpayers, stakeholders or other individuals who choose not to participate Yes No

5. How will the survey be conducted

a. Electronically (*explain delivery method & if cookies are used*)

b. Phone (*explain procedure, and provide script*)

c. Mail (*explain method for choosing participants, and provide example of cover letter to the participants*)

d. Other

The focus group sessions will take place in-person at the 2015 IRS Nationwide Tax Forums in Chicago, IL and New Orleans, LA.

6. Who will conduct the survey? Please provide a copy of the contract

a. IRS conducted (*name the office that will conduct the survey*)

Wage & Investment Strategies & Solutions (WISS) employees will recruit participants and conduct the focus groups.

b. Contractor conducted

i. Has a Contracting Officer or a Contracting Officer's Representative (COR) verified that

1. All applicable FAR requirements are met to engage a contractor to perform the survey Yes No

2. That all required "non-disclosure" clauses are contained in the contract Yes No

3. That all contractor employees who will have access to the data have signed non-disclosure agreements, and the non-disclosure forms are on file with the COR Yes No

ii. If question 6b(i) contains any "no" answer, please explain

No contractor has been hired for this project.

iii. What is the level of background investigation completed on contractor employees prior to access to PII information about employees or taxpayers? Any contractor or subcontractor who will have access to employee or taxpayer PII data, must have at least a "Moderate Risk" (NACIC) investigation

N/A. No contractor has been hired for this project.

c. What information/results will be provided to the business owners (*IRS requestors*) of the survey? We need to know that the employees or taxpayers who will participate cannot be identified under any circumstances, and no adverse actions can be taken against participants regarding their answers

The IRS will not provide any information that enables identification of participants to the business owners. The IRS business owners are the ACA Program Management Office (ACA PMO) and the Office of Program Coordination and Integration (OPCI). The business owners will receive summarized findings regarding overall themes that emerged from the focus group sessions. Quoted statements within the final report will not be attributed to any single participant.

d. For employee or taxpayer satisfaction surveys, can you verify that no "raw" or un-aggregated employee or taxpayer data will be provided to any IRS office

WISS will not provide any raw or un-aggregated employee or taxpayer data to any IRS office.

e. If any employee or taxpayer identifiers will be provided to the business owner, explain the business reason

N/A

7. How does the administration of the survey guarantee that the PII data regarding employees or taxpayers will not be compromised, lost or stolen. Explain Office of Cyber security approved security & encryption used if data is transferred from IRS office to contractors, and back to the IRS. If data is not sent electronically, include in detail, information about commercial courier services, or U.S. mail used to ship paper, tapes or electronic media back and forth from the IRS to contractors. Ensure that Cyber security approves the security and data encryption process used by the contractor

No PII will be obtained or collected from the focus group sessions. However, Cyber Security and the National Institute of Standards and Technology (NIST) require data to be transferred through the Electronic File Transfer Unit (EFTU), or using the Secure Zip data transfer method. EFTU and Secure Zip are preferred and will be used. Any time bulk file encryption is used, requiring the sharing of an encryption phrase, the pass phrase will be communicated separately from the e-mail or package, with an alternate method to communicate (e.g., via telephone call to communicate the pass phrase).

8. How is the survey PII data protected and stored? If data is housed at a contractor's site, on contractor's computers, give detailed information about the physical and electronic security & protection of the data before, during, and after the survey

No PII data will be obtained or collected from the focus group sessions. All data is required to be segregated from the other non-IRS data. In addition, all data at rest or in transport must be encrypted. Whenever information is stored on IT assets at the facility, the contractor must be compliant with the implementation of NIST 800-53, Recommended Security Controls for Federal Information Systems & Organization controls.

9. Are any external resources used to create the database of participants

Yes No

10. Are the survey results disclosed with any other Federal or State government offices

Yes No

If yes, explain

11. Survey Records - Retention and Disposal (*Records Retention review required*)

a. Cite any business owner policy IRM Chapter (including Sections/subsection) and Record Control Schedule (RCS, including item number) that describes how the data is retained, stored and disposed of

The ACA PTC Noncompliance Among Paid Practitioners Focus Groups are unscheduled. A request for records disposition authority for this focus group (and other similar focus groups Servicewide) will be drafted with the assistance of the IRS Records and Information Management (RIM) Program Office. When approved by the National Archives and Records Administration (NARA), it is anticipated that instructions for this focus group will include retentions for the datasets/raw data, background documentation, and summary/final reports, as appropriate. Cyber-security and NIST Standards (see reference below) for records retention requirements state that documents must be securely maintained for seven years prior to destruction. These requirements will be considered in drafting a final request for records disposition authority for NARA submission and approval.

NIST Data security guidance/policy reference:

NIST 800-53, Recommended Security Controls for Federal Information Systems & Organizations (Media Protection, Media Storage, System and Information Integrity) NIST Special Publication 800-88 CSS BPA contract Section Secure Data Transfer (SDT) Requirement CSS BPA contract IRSAP clause 1052.224-9000(c).

b. Explain how long any PII data will be retained by the contractor if they are conducting the survey on behalf of the IRS. The IRS Records Office can provide guidance on IRS requirements for records retention. All legal requirements that apply to IRS records (*and non-records*) must be followed by contractors)

The focus groups at the Tax Forums will be conducted without contractor support. No PII will be obtained from the sessions.

Disposition of records created by the IRS, including those records created by all Service employees and contractors performing agency functions, is controlled using the Service-Wide Records Control Schedules. WISS will work with the IRS Records Office to obtain the legal requirements for the retention and disposition of focus group data.

12. Based on the information you have provided above, does the survey require a Privacy Act Notice to be provided to participants?

Office of Disclosure will help you determine the need for a Privacy Act Notice or see IRM 11.3.16 Disclosure of Official Information, Privacy Act Notification Programs (*provide the Office of Privacy a copy of the Privacy Act Notice if one is required for this survey*)

No.