

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)

Date

Section I - Introduction

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

Consumer Tipping Survey Study

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)
The purpose of the survey is to obtain information about consumer tipping behavior. This information can be used by the IRS to formulate policies which increases tax compliance for a number of different industries.

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

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Requested operational date

January 2, 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/About/IRS/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

c. Others

Survey participants will come from online panel and will attempt to reflect the general US adult population.

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

contracts with a third party company, who conducts opinion polls and social research. The panel is an extensive opt-in research panel consisting of approximately 800,000 volunteers from across the United States. Individuals are recruited to participate on the panel from a variety of online sources, including numerous opt-in e-mail lists, banner and text links, and referral programs. For this survey, respondents will be recruited from the online panel by email invitation. Those who accept the survey invitation will complete some basic background information and will either be invited to complete the survey or be routed to another survey that is being run by the same system, depending on the requirements of the surveys. Some incentives are provided to respondents for their participation but these are minor.

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

Data comes from non-IRS or Governmental sources:

3. Is the survey voluntary

Yes No

a. How is notice given that the survey is optional

Participants in the _____ panel would accept a survey invitation on their own, give their relevant sampling demographic information, then be invited to participate in the survey.

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

5. How will the survey be conducted

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

_____ sends email invitations to people who have already volunteered to be part of the _____ panel. These people are therefore aware of the fact that they will receive invitations by email to participate in various web-based surveys; they have agreed to do this and they have provided their email contact information. Those who receive the email invitations to participate in the survey can then choose whether or not to opt-in to the survey. Cookies will not be 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

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

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

IRS is not conducting the survey directly but has contracted with _____ to conduct the survey. See 6b.

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 | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |
| 2. That all required "non-disclosure" clauses are contained in the contract | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> 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 | <input checked="" type="checkbox"/> Yes | <input type="checkbox"/> No |

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

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
 Not applicable

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

Final reports and analyses will be conducted to determine the aggregate tipping rate of the service industries of interest. All results will be aggregated so that no individual respondents can be identified. Other variables that could affect tipped income such as regional differences or seasonal fluctuations will also be examined when the sample size is sufficient for analysis.

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
 Not applicable

e. If any employee or taxpayer identifiers will be provided to the business owner, explain the business reason
Not applicable

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 data will be collected from IRS employees or taxpayers, and at no point will panel members. Data will be transferred to the IRS using the IRS's secure password protected using SecureZip or similar IRS approved encryption program. or IRS researchers have access to or receive any PII data from system. Any information will be encrypted at and

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
Neither nor IRS researchers will have access to or receive any PII data from panel members. Before and after the survey takes place data will be stored in secure network that has been approved for moderate risk by the IRS at secure facility. The data will be stored on a server which is physically protected at all times by multiple levels of locked doors that audit all attempts for access. The facility is monitored 24-7 by both and a closed circuit camera network. Logically the data is stored on a fully patched and secure server that is encrypted at all times using Microsoft's Bitlocker. The server and data are access controlled so that only employees who are cleared by the IRS and need access to the data will be granted permissions. All attempts (successful or not) to access the data are audited.

The survey itself will be hosted on secure platforms. PII is not included on the survey platform itself to protect respondent confidentiality. The systems are protected with multiple layers of both physical and logical components including firewalls, access control via locked doors and access to only necessary personnel. The server itself is protected with up to date anti-virus and patched correctly.

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
Survey data and results of analysis of survey data will be shared with the IRS. Data is stripped of all identifying information or responses that would allow confidentiality of the respondent to be compromised.

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 Consumer Tipping Survey is unscheduled. A request for records disposition authority for this Survey (and other similar external surveys 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 survey will include retentions for the datasets/raw data, background documentation, and summary/final reports, as appropriate. Cyber-security and NIST Standards for records retention requirements state that documents must be securely maintained for seven years prior to destruction or until the end of the contract term (Period of Performance), whereas the participation of the contractor under the CSS BPA has been terminated. These requirements will obviously be considered in drafting a final request for records disposition authority for NARA submission and approval.

References of other data security guidance/policy include:
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)

In addition, the following is the Data Handling Policy:

Retention

5. Confidential Information

5.1. Confidential information is any information that contains any form of PII. This information could be Private information or Private Client Information but in both cases will treated with the same high level of security.

5.2. Access to confidential information is strictly restricted to personnel who have signed a full disclosure agreement and have had a sufficient background check performed and approved based on the Personnel Security Policy. Confidential information is never to be shared with any personnel or any external party. Access will be granted to Confidential information only by the Network Administrator on a need to know basis.

5.3. Confidential information may not be distributed externally in any fashion except in direct accordance with contract terms. Confidential information must be encrypted using a minimum of encryption before transmitting. Confidential information can only be transmitted using a secure FTP protocol or internal email. If sent via email no Confidential information will be included in email subject

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)

Although this survey will not use or collect any PII data, it is understood that the disposition of records created by the Internal Revenue Service, including those records created by all Service employees and contractors performing agency functions, is controlled using the Service-wide Records Control Schedules. By that token, Customer Tipping survey records created and/or maintained by the vendor on behalf of the Service must follow the same records disposition authority submitted to/approved by NARA. At the completion of the vendor contract, Customer Tipping Survey records still in existence will be surrendered by the contractors to designated persons in IRS or will be transferred to another contractor with the express permission and instructions from IRS staff responsible for the records. All records that have reached their final disposition and are eligible for destruction may be properly disposed of using preapproved methods and appropriately witnessed and then submitted in a format similar to or same as the Standard Form 1428, Inventory Disposal Schedule to designated IRS officials.

As noted above, neither _____ nor IRS researchers will have access to or receive any PII data from methods and procedures are detailed below.

panel members. _____ data retention

1.2.2. Electronic Survey Data-This includes electronic survey files, data sets, analysis files, sample, and sample files. Electronic Survey Data will be securely stored until completion of the task order under which the data was obtained. Upon task order completion, _____ will seek approval from the IRS BPA Service-wide COTR to manage the electronic survey data. Upon receiving approval, the electronic survey data will be completely purged from system and back-up files in accordance with the _____ Data Handling Policy and IRS regulations on the destruction of Federal Taxpayer Information.

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)

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