

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)

CS-15-455

Date

4/2/2015

Section I - Introduction

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

Employment Tax E-File Survey for Employers This is a one-time survey.

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)
Servicewide strategy is needed to increase business tax return electronic filing. As part of this e-filing team initiative, Communication, Stakeholders & Outreach (CSO) has asked FR&S to solicit feedback from employer-taxpayers on their experiences with and attitudes towards e-filing of employment tax returns. The results of this research will affect all businesses who file employment tax returns, especially those currently filing these returns on paper. The information gathered by FR&S will help CSO design e-filing outreach messages that better appeal to current paper-filers. This will make IRS's employment tax e-filing marketing to business owners more effective, maximizing its impact on e-filing rates. (A separate survey will be sent to tax practitioners on their experiences.)

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

Treas/IRS 00.001: Correspondence Files and Correspondence Control Files

Requested operational date

5/1/2015

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

- Taxpayer's name, street address, city, state, zip code
- Wave Number

a. The current mail survey process includes 4 waves. 1) An advance letter about the survey; 2) the initial survey with a cover letter; 3) a postcard reminder; and, 4) a second letter and survey to non-respondents.

b. The survey would go out a second time to all those who hadn't filled out the survey initially with a reminder letter that we would like them to fill out the survey and return it.

- Form Number
- Initial Mail Date

c. Others

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

Our method will be to conduct a sample survey of employers who, based on their preparation and filing methods, appear to be using as little professional assistance as possible in meeting their employment tax obligations. We will ask employers about their satisfaction, with the mode of filing they are using and with steps in the process that seem to go smoothly or to cause problems for taxpayers, and about their interest in using free or low-cost e-filing if it were made available. We will profile taxpayer characteristics that we can later use to select communication channels and tailor marketing messages that can reach and appeal to specific types of employer-taxpayers. Pertinent demographic characteristics will be retained

from the profile for each taxpayer in the survey sample, so we can later determine whether these variables are correlated with expressed taxpayer opinions and experiences gathered from the surveys, or with fact of responding (when we do our non-response analysis). The pertinent taxpayer characteristics we will retain may include: number of employees the business has, how long the business has had employees, the e-filing status of other (non-employment tax) returns, business type, industry type, state in which taxpayer is doing business. Our total sample size will not exceed 2,000 taxpayers. We will avoid stratified sampling if possible, to maintain reasonable counts of respondents and allow for non-response analysis.

- 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
 PII data is extracted from the Compliance Data Warehouse (Masterfile). We do not extract PII Data from any other sources.

3. Is the survey voluntary Yes No

- a. How is notice given that the survey is optional
 It is written at the top of the survey, and also on the cover letter that accompanies the survey.

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*)
 No

- b. Phone (*explain procedure, and provide script*)
 No

- c. Mail (*explain method for choosing participants, and provide example of cover letter to the participants*)
 Yes, Survey is conducted via U.S. Mail, the method of choosing survey participants is described above #2. IRS administers the survey by mail. The mail survey process includes: 1) an advance letter about the survey; 2) the initial survey with a cover letter; 3) a postcard reminder; and, 4) a second letter and survey to non-respondents.

- d. Other
 No

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

- a. IRS conducted (*name the office that will conduct the survey*)
 Yes, SB/SE FR&S

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 involved for this survey.

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
 No contractor involved for this survey.

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

No taxpayer identifiers will be provided to the business owners.

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

SB/SE FR&S will be administering the survey and will be collecting/analyzing the raw data.

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

No taxpayer identifiers will be provided to the business owners.

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 contractor. Data will be stored on the Laguna Server which is certified under General Support Systems (GSS) MITS 17 and MITS 30. Access to the data is restricted to SB/SE FR&S Analysts by using access controls specified in NIST 800-53 which enforces the most restrictive set of rights/privileges or accesses needed by users for the performance of specified tasks. The paper documents will be stored in a secure 4 drawer filing cabinet in a room with limited/secure access ().

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

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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 Employment Tax E-File Survey for Employers is unscheduled. A request for records disposition authority for this Survey (and other similar external surveys Service-wide) is currently being 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. 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 be considered in drafting a final request for records disposition authority for NARA submission and approval.

Reference other data security guidance/policy:

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)

No contractor.

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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*)
Yes, updated privacy notices, which were approved by the Disclosure Office, are included on the survey instruments.