INTERNAL REVENUE SERVICE

PANDEMIC INCIDENT MANAGEMENT PLAN

March, 2020
Version 20.0
Supersedes all previous versions

Internal Revenue Service
1111 Constitution Avenue NW
Washington, DC 20224
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## RECORD OF CHANGES

<table>
<thead>
<tr>
<th>Date</th>
<th>Section</th>
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<tbody>
<tr>
<td>3/2020</td>
<td>All</td>
<td>Updated entire document to reflect organizational changes and new terminology</td>
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<tr>
<td>3/2020</td>
<td>All</td>
<td>Update entire document to reflect changed Annex references, web links and Delegations of Authority</td>
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<tr>
<td>3/2020</td>
<td>1.1</td>
<td>Renamed the Pandemic Plan to The Pandemic Incident Management Plan as it is an addendum to the HQ COOP Annex J, Pandemic Plan</td>
</tr>
<tr>
<td>3/2020</td>
<td>2.3</td>
<td>Deleted obsolete Annex A, and changed the listing of Annexes to reflect the removal of Annex A, and renaming of the remaining Annexes</td>
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<tr>
<td>3/2020</td>
<td>3.2</td>
<td>Updated Mission Essential Functions to reflect current Continuity hierarchy</td>
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<td>3/2020</td>
<td>4.0</td>
<td>Deleted section as Essential Functions are reflected in section 3.2</td>
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<tr>
<td>3/2020</td>
<td>Formerly Section 9.0</td>
<td>Removed Glossary, outdated information no longer required</td>
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<tr>
<td>3/2020</td>
<td>Formerly Section 11.0</td>
<td>Removed References, now incorporated in Sources of Information</td>
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1.0 INTRODUCTION

1.1 Overview

It is the policy of the Internal Revenue Service (IRS) to have in place a comprehensive and effective program to ensure the continuity of its essential functions under all circumstances. The IRS recognizes that continuity planning is not only essential to continued operations in the event of an emergency, but it is also a good business practice.

A pandemic is the worldwide spread of a new disease. This Pandemic Incident Management plan defines procedures to address any serious outbreak of contagious illness, such as pandemic influenza, that causes significant employee absenteeism. This plan is designed to ensure the IRS’s capability to continue essential functions and operations from primary operating facilities with little disruption to our customers and stakeholders. Continuity planning for pandemic events focuses on human resources. The IRS infrastructure will remain intact but the reduction in workforce could be up to 40%. Planning efforts for pandemic events will focus on ensuring the safety of the workforce while also maintaining mission essential functions and operations.

The IRS Continuity plans and procedures can be activated by a pandemic event. This plan can be used as addendum to the IRS Business Unit Continuity Plans.

1.2 General Assumptions

This plan is based on the following assumptions:

- Up to 40% employee absences may occur during a pandemic event.

Such absences will occur in ‘waves’ with employees becoming ill, recovering and returning to work as others contract the disease and follow the same pattern, these waves may last up to a full year. Such absences are random in nature and may occur because of personal illness, family illness, or fear of contagion.

- Critical infrastructure, both internal to IRS and community-wide, will not be damaged, but will be threatened by heightened employee absences.

1.3 IRS Assumptions

IRS specific assumptions include the following:

The IRS will be operational during a pandemic outbreak and all IRS Business Units have actionable Continuity plans and capabilities.

- A pandemic event does not necessarily require the use of alternate facilities. IRS may make alternate or other locations available to be used as a precaution to separate staff i.e., implement social distancing protocols.

- IRS’ essential functions, operations, and support requirements will continue to be people-dependent. These activities may not require face-to-face contact or can be conducted with precautionary measures.

- Travel restrictions, such as limitations on mass transit, implemented at Federal, State, and local levels will affect the ability of staff to get to work.
1.4 Guiding Principles

This Pandemic plan is guided by the following principles in implementing its response to a pandemic:

- **Lines of succession** have been established through the supervisor or lead level, are in writing, and are disseminated throughout each office.
- **Individuals identified in lines of succession** have been trained in the roles and responsibilities of the position to which they might succeed.
- **Delegations of authority** are in place to allow successors to efficiently and legally undertake the responsibilities of the position to which they succeed.
- **During an incident, senior management, or their successors, will meet regularly** to identify resource needs and to fill those needs with existing resources.
- **Personnel reassignments** will be made, on an as needed basis, to ensure that mission essential functions and operations will continue.
- **Standard operating procedures exist and are written in sufficient detail to allow for reassignment of personnel.**
- **Sufficient personnel depth exists in essential functions and operations.**
- **Critical positions have been identified, and roles and responsibilities incumbent to those positions have been documented.**
- **Unique skills critical to mission essential IRS functions and operations have been identified.**
- **Cross training, where possible, has been provided.**
- **Nonessential work will be postponed until full work capacity is restored.**
- **IRS functions and operations will be telework ready. Work from home, where possible, will be permitted and encouraged.** As many employees as possible will have telework capability, i.e., employees have current telework agreements, connectivity, and equipment commensurate with their work needs, and frequent opportunities to telework so that systems are tested and known to be functional.
- **Social distancing interventions** will be put into place, including telework, performing work at alternative locations, having personnel work different shifts with a disinfection of work spaces between shifts, and alternative work procedures, including meetings via teleconference or computer hook-up rather than in person.
- **A liberal (unscheduled) leave policy may be implemented** to minimize contagion and to allow personnel to address family needs.

Nonessential annual leave may be cancelled and overtime, if needed, will be authorized and funded.

- **Flexible and compressed work schedules may be permitted** to allow personnel to attend to family needs and facilitate social distancing.
- **Work schedules may need to be adjusted** to maintain operations.
- **Temporary help, if available, will be hired** to fill positions needed.
• It is not anticipated that there will be a need for widespread use of excused absence (administrative leave), which should be regarded as a tool of last resort in dealing with a pandemic health crisis. The IRS’s determination to provide excused absence will be consistent with OPM and Treasury policy.

2.0 IRS PANDEMIC CONTINUITY OF OPERATIONS

2.1 Background

The Pandemic plan is defined as the activities of the IRS and its Business Units to ensure the capability to continue IRS’ essential functions and operations during a pandemic outbreak.

2.2 Activation/Deactivation of the IRS Continuity Plans

The following IRS executives have authority, when appropriate to activate and deactivate the HQ Continuity Plan:

• Commissioner
• Deputy Commissioner, Services and Enforcement
• Deputy Commissioner, Operations Support
• Deputy Human Capital Officer
• Senior Commissioner Representative – Continuity Operations, Continuity Operations Program Manager

The IRS Senior Commissioner Representatives (SCRs) have the authority, when appropriate, to activate and deactivate the IRS Business Units’ Continuity plans through the IRS Incident Management Plan.
2.3 Annex Guide
Annexes A through F provide the user with additional information on the implementation of the IRS Pandemic Plan.

<table>
<thead>
<tr>
<th>0.1.1.1 Annex</th>
<th>0.1.1.2 Title</th>
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<tbody>
<tr>
<td>A</td>
<td>IRS Pandemic Decision Matrix, March, 2020</td>
</tr>
<tr>
<td>B</td>
<td>Pandemic Influenza – MITS’ Strategy for Preparedness, June 3, 2014</td>
</tr>
<tr>
<td>C</td>
<td>Human Capital Reference for Pandemic Health Issues, Information for Managers, Revised March 2020</td>
</tr>
<tr>
<td>D</td>
<td>IRS Infectious Disease Protocol, June 2015</td>
</tr>
<tr>
<td>E</td>
<td>Campus Procedures, Reporting Infectious Diseases</td>
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<tr>
<td>F</td>
<td>Non-Campus Procedures, Reporting Infectious Diseases</td>
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</tbody>
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3.0 PLANNING ELEMENTS

3.1 Plans and Procedures
The Program Manager, Continuity Operations (SCR-CO), Human Capital Office (HCO), is responsible for coordinating pandemic planning for the IRS.

It is the policy of the IRS during a pandemic event to:

- Protect the health and safety of its personnel.
- Ensure the continuation of its essential functions and operations, and services that support them.
- Support the federal response to a pandemic, as well as the responses by State, local, and tribal entities.
- Communicate with its stakeholders.

This Pandemic Incident Management Plan and the modifications made to the IRS Continuity plans will:

- Include measures that are designed to minimize the health, social and economic impacts of a pandemic by:
  - Protecting personnel’ health and safety at work during a pandemic.
  - Communicating guidance to stakeholders prior to and during a pandemic.
• As part of its pandemic planning and preparations, address the following:
  – Accounting for the needs of personnel and stakeholders, including individuals with special needs and disabilities.
  – Involving a cross section of individuals, including individuals with disabilities, in aspects of emergency preparedness.
  – Making plans and subsequent communications accessible to and usable by all personnel and stakeholders, including those with special needs and disabilities.

• Ensure the Pandemic Incident Management plan and its implementation, e.g., altering operations, flexible work schedules, sick leave, social distancing, telework, shutting down operations in affected areas, etc., align with the World Health Organization (WHO) Global Pandemic Phases, Federal Government Response Stages (see Table below).

• Estimate employee absenteeism level of at least 40% to assess the need for additional resources and plan for a significant number of personnel needing remote access to information technology (IT) infrastructure due to telework work conditions.
### WHO Global Pandemic Phases and the Federal Government Response Stages

<table>
<thead>
<tr>
<th>WHO Phases</th>
<th>Federal Government Response Stages</th>
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<tbody>
<tr>
<td><strong>INTER-PANDEMIC PERIOD</strong></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>No new influenza virussubtypes(243,306),(448,436) have been detected in humans. An influenza virus subtype that has caused human infection may be present in animals. If present in animals, the risk of human disease is considered to be low.</td>
</tr>
<tr>
<td>0</td>
<td>New domestic animal outbreak in at-risk country</td>
</tr>
<tr>
<td>2</td>
<td>No new influenza virus subtypes have been detected in humans. However, a circulating animal influenza virus subtype poses a substantial risk of human disease</td>
</tr>
<tr>
<td><strong>PANDEMIC ALERT PERIOD</strong></td>
<td></td>
</tr>
<tr>
<td>3</td>
<td>Human infections(s) with a new subtype, but no human-to-human spread, or at most rare instances of spread to a close contact</td>
</tr>
<tr>
<td>0</td>
<td>New domestic animal outbreak in at-risk country</td>
</tr>
<tr>
<td>1</td>
<td>Suspected human outbreak overseas</td>
</tr>
<tr>
<td>4</td>
<td>Small cluster(s) with limited human-to-human transmission but spread is highly localized, suggesting that the virus is not well adapted to humans.</td>
</tr>
<tr>
<td>2</td>
<td>Confirmed human outbreak overseas</td>
</tr>
<tr>
<td>5</td>
<td>Larger cluster(s) but human-to-human spread still localized, suggesting that the virus is becoming increasingly better adapted to humans, but may not yet be fully transmissible (substantial pandemic risk).</td>
</tr>
<tr>
<td><strong>PANDEMIC PERIOD</strong></td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Pandemic phase: increased and sustained transmission in general population.</td>
</tr>
<tr>
<td>3</td>
<td>Widespread human outbreaks in multiple locations overseas</td>
</tr>
<tr>
<td>4</td>
<td>First human case in North America</td>
</tr>
<tr>
<td>5</td>
<td>Spread throughout United States</td>
</tr>
<tr>
<td>6</td>
<td>Recovery and preparation for subsequent waves</td>
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</table>
3.2 Essential Functions and Services

Federal Continuity Directive 1 and 2 (FCD 1 and 2), defines essential functions as those critical activities that an organization must continue in a continuity situation. Essential functions are categorized as Primary Mission Essential Functions (PMEFs), Mission Essential Functions (MEFs), and Essential Supporting Activities (ESAs). ESAs are critical functions that an organization must continue in a continuity situation, but that do not meet the threshold for MEFs or PMEFs.

3.2.1 IRS Mission Essential Functions and Other Business Priorities

During a pandemic, or any other emergency, the IRS mission essential functions and other business priorities must be continued. The IRS HQ Continuity/COOP plan addresses the relocation of the IRS executive leadership responsible for mission essential functions and the IRS Business Units’ Continuity Plans address the resumption strategies to continue their performance.

In developing the pandemic resumption strategies the Business Unit continuity plans will address:

- Which, if any, non-essential functions can be suspended temporarily and for what time period (duration) before adversely impacting the IRS mission (given up to 40% absenteeism for 2 weeks during the peak of a pandemic, and lower levels of absenteeism for a few weeks on either side of the peak).

- Planning to sustain mission essential functions during a pandemic, under the following scenarios:
  - Workforce reductions (up to 40% absenteeism for 2 weeks during the peak of a pandemic, and lower levels of absenteeism for a few weeks on either side of the peak)
  - Limited access to facilities (e.g., because of social distancing, staffing, security concerns or other external factors)
  - Broad-based implementation of social distancing policies.

- Identifying positions, skills, and personnel needed to continue mission essential services and functions. (For pandemic purposes, essential personnel will likely include a larger percentage of the IRS workforce than identified in planning for a continuity event lasting 30 days or less.)

- Developing a plan to ensure and consider:
  - Appropriate level of staffing (Federal and contract support) to continue mission essential functions
  - Coordination of planning with contractors, suppliers, shippers, Federal agencies and other businesses that support, or are supported by, IRS mission essential functions and other business priorities.
  - Consideration of initiating pre-solicited, signed, and standing agreements with contractors and other third parties to ensure fulfillment of mission essential requirements, including contingencies for backup should primary suppliers or contractors be unable to provide required personnel, services, or supplies.
  - Identifying and training back-up personnel (at least 3 deep) to continue mission essential services and functions, including back-up personnel in different geographic locations, as appropriate.
• Establishing a roster of personnel and back-up personnel, by position, needed to continue mission essential services and functions

The IRS mission essential functions and other business priorities were established and categorized based on their relative priority to the execution and support of the overall mission of the IRS. IRS business processes are prioritized using a three-tiered hierarchy. This is done to quickly and efficiently allocate staff and resources when maintaining/restoring agency functions following a business disruption, especially during events when multiple business processes have been impacted and efficient allocation of limited staff and resources is necessary. The following functions must remain in a constant state of readiness:

• Physical Security (FMSS) – protection of facilities and personnel
• Situational Awareness and Management Center (SAMC)
• Executive Transportation and Security (CI)
• Incident Management (HCO)

3.2.2 IRS Essential Functions

Mission-Essential Functions – core IRS functions which, if disrupted, will cause highest level of consequence for the organization, its customers, partners and stakeholders

Essential Supporting Activities – support functions which enable performance of MEFs

<table>
<thead>
<tr>
<th>Mission-Essential Functions</th>
<th>Essential Supporting Activities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Process Remittances</td>
<td>• Facilities Management &amp; Security Services (FMSS)</td>
</tr>
<tr>
<td>Process Tax Returns</td>
<td>• Information Technology (IT)</td>
</tr>
<tr>
<td>Process Refunds</td>
<td>• Finance (CFO)</td>
</tr>
<tr>
<td></td>
<td>• Procurement</td>
</tr>
<tr>
<td></td>
<td>• Communication (C&amp;L)</td>
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<td></td>
<td>• Payroll (HCO)</td>
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<tr>
<td></td>
<td>• Employee/Workforce Relations (HCO)</td>
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</tbody>
</table>
3.3 Delegation of Authority
The IRS has developed and incorporated guidance for possible full or partial devolution of command and control responsibilities as a strategy to sustain mission essential functions during a pandemic should the outbreak render leaders and essential staff in one location incapable or unavailable to perform their defined functions, or in the event another emergency/disaster arises during a pandemic that would require devolution.

The IRS Continuity plans and procedures address delegations of authority. Delegations of authority are developed for key positions in the business units. The IRS has pre-delegated authorities for making policy determinations and other decisions to ensure rapid response to any emergency situation requiring implementation of its Continuity plans.

These delegations of authority identify who is authorized to act on behalf of IRS officials for specified purposes and ensures that designated individuals have the legal authorities to carry out their duties. To the extent possible, these authorities have been identified by title or position, and not by the individual office holder’s name.

The delegations of authority take into account the expected rate of absenteeism during a pandemic event as well as other emergencies that may impact key leadership positions. Delegations of Authority are listed in DELEGATION ORDER 1-1 (Rev. 3) (1.2.40)2 (09-21-14), Section 5.0 of this document.

3.4 Orders of Succession
The IRS has established orders of succession for the assumption of key IRS leadership positions during an emergency when the incumbents are unable or unavailable to perform their authorized duties, roles, and responsibilities. The IRS must provide for a clear line of succession in the absence of existing IRS leadership and the necessary delegations of authority to ensure that the succeeding leadership has the legal authorities to carry out their duties and responsibilities.

IRS orders of succession must be of sufficient depth to ensure that IRS is able to perform its mission essential functions. The IRS publishes, maintains, and circulates established orders of succession. Orders of succession have been established for:

- Agency head, the IRS Commissioner
- Other key IRS leadership positions, including but not limited to the Deputy Commissioners; heads of IRS business units; directors of the computing centers, submission processing sites, and campuses, and other key managers.

3.5 Primary and Alternate Operating Facilities
While the IRS HQ Continuity plan identifies a primary continuity facility for senior executive leadership, the IRS does not believe it is prudent to use this designated site during a pandemic. A combination of social distancing, telework, transshipping, and transfer of work will be utilized, if appropriate, during the pandemic event to ensure the continued performance of IRS essential functions.
The business units will determine the resumption or recovery strategies that best allows them to continue their identified functions or processes that support or enable IRS essential functions during a pandemic. In doing so, the following will be addressed:

- The IRS will develop and implement a plan to identify adequate alternate worksites (e.g., home or other adequate alternate worksites that maintain social distancing measures), as appropriate, to assure capability to maintain essential services for up to several months during a pandemic.
- The IRS will identify which essential functions and services can be continued from designated operating facilities or alternative operating facilities (e.g., home or other adequate alternate worksites) and those that need to be performed at a designated operating facility. (A designated operating facility is an existing agency facility that may remain open during a pandemic with appropriate social distancing for staff that cannot perform their functions remotely and are needed to support the continuation of mission essential functions and services)
- The IRS will identify and implement measures to ensure the health, safety, and security of personnel who must relocate to alternate sites (other than their homes), to sustain operations for up to 30 days or until they can return to their designated work locations.

3.6 Communications

The IRS has developed and implemented a variety of mechanisms to communicate information to internal and external stakeholders to include:

- Instructions for disseminating information to personnel and customers on the status of IRS operations and possible changes in working conditions
- Mechanisms to ensure all external/internal communications are vetted through Communications & Liaison
- Alternative or redundant means of communication in case normal communication is disrupted
- Points of contact for accurate and up-to-date information during a pandemic (e.g., points of contact from the Treasury Office of Emergency Programs, Department of Homeland Security (DHS), and Department of Health and Human Services (HHS))
- Safety and health information for personnel and families in accordance with the most current information available from internal and external websites
- Creation of links to [https://www.cdc.gov](https://www.cdc.gov) for related guidance and information (e.g., signs and symptoms of influenza, modes of transmission, developing individual and family plans, when to return work and school) from internal and public websites
- Mechanisms and protocols in place to ensure that directives from the Secretary of Treasury or Commissioner of IRS can be disseminated to all personnel
- Established procedures to keep contact with personnel that may be traveling both inside and outside the country
The IRS will establish:

- A toll-free Emergency Hotline which provides a one-stop location to obtain information on emergency conditions
- An Employee Emergency News page, available through www.irs.gov, that is updated with information and instructions for IRS personnel in the event of a major emergency that has widespread geographic or business impact

The IRS will:

Posted guidance relating to Pandemic on

- Employees can also contact the Enterprise Help Desk through OS GetServices, or directly at 866-743-5748, (TTY: 800-877-8339) with any questions or concerns relating to Pandemic issues.

3.7 Essential Records and Databases

A critical element of IRS Continuity plans is the identification, protection, and readily available essential records that are needed to support its essential functions during a continuity event or emergency. These essential records include electronic and hardcopy documents, references, records, and information systems and applications.

The IRS has identified and ensures the integrity and continued usability of vital systems that require periodic maintenance or other direct physical intervention by personnel. The IRS will ensure access to the essential records needed to sustain operations that may be inaccessible remotely from alternative worksites by:

- Protecting the confidentiality of, and limiting the disclosure of, employees’ personal and protected health information consistent with the Rehabilitation Act, the Privacy Act and the Health Insurance and Portability Accountability Act (HIPAA).

- Establishing security protocols for all systems, databases, and files that will need to be accessed electronically from a remote location (e.g., an employee’s home or alternative workplaces).

Essential records needed to sustain operations away from the work place for up to 60 days must be identified. Examples of essential records include:

- Emergency plans and directives
- Description of essential functions/critical business processes
- Orders of succession
- Delegations of authority
- Staffing assignments
- Policy and procedural records
- Records critical to carrying out IRS essential legal and financial functions
– Records essential to the protection of the legal and financial rights of individuals who are directly affected by IRS activities
– Contact information for staff and stakeholders
– An essential records inventory with the exact locations of essential records
– Necessary keys or access codes
– Alternate facility locations
– Access requirements and lists of sources of equipment necessary
– Lists of records recovery experts and vendors
– IRS Continuity plans

Essential records must be identified in advance and a determination made as to whether essential records can be accessed electronically from a remote location. If the essential records cannot be accessed remotely, provisions must be made to ensure they are stored in a safe offsite location. Essential records stored at the workplace or at alternate facilities may not be accessible during a pandemic.

3.8 Human Capital

The IRS understands the importance of human capital policies in ensuring the health and safety of its personnel and continuing the support of its mission essential functions or critical business processes.

3.8.1 General Human Capital

The IRS Human Capital Office (HCO) has incorporated the Office of Personnel Management (OPM) “Planning for a Pandemic Influenza, Human Resources Information for Departments and Agencies”, (www.opm.gov/pandemic/) in its pandemic planning. The appendix to the IRS Pandemic Incident Management Plan, IRS Human Capital Reference for Pandemic Health Issues, Information for Managers, provides guidance on the various human capital issues that are likely to arise in the event of a pandemic outbreak. This reference contains fact sheets, frequently asked questions and answers, and relevant links on the following human capital issues that are likely to arise in the event of a pandemic event.

- Workforce guidelines telework, leave and work schedule flexibilities, to prevent or minimize workplace exposure to contagious disease and facilitate social distancing. The guidelines are consistent with Federal law, including equal employment opportunity laws where applicable.
- Alternative work arrangements (e.g., telework, alternative work schedules, adjustment of work schedules, and expanded scopes of practice or work) available for use in the case of a pandemic health crisis.
- Health information, including Federal Occupational Health services, and reporting the status of its personnel during a pandemic health crisis for the purpose of monitoring agency workforce levels.
- Pay, including maintaining the current infrastructure for paying employees, overtime, and evacuation payments (continuation of regular pay), if necessary.
• Employee Assistance Program (EAP) resources available to all IRS employees and their immediate families for assistance and counseling.

• Hiring policies, flexibilities, and authorities that currently are available, as well as those that will involve requesting Treasury - delegated authority from OPM, in the event needed.

• Benefits, which remain unchanged for IRS employees and family members, including health insurance, life insurance, flexible spending accounts, federal long term care insurance, death benefits, and disability retirement.

• Labor relations issues during a pandemic in relation to changes in working conditions and post-implementation bargaining.

• The IRS will ensure that human capital issues related to pandemic are addressed with its procurement and contract workforce (including contract workers who are co-located with or routinely work at the same worksite as Federal employees, as well as those who are not co-located with Federal employees).

3.8.2 EMPLOYEE-LABOR RELATIONS

• Under 5 USC 7106(a)(2)(D), the IRS has the authority, in accordance with applicable laws, to take whatever actions necessary to carry out the agency mission during emergencies. Management has the right to alter working conditions without bargaining prior to implementing the change. However, post-implementation bargaining may be required. The IRS will determine what, if any, post-implementation bargaining may be necessary as the result of management actions taken during an emergency.

• The IRS will identify provisions of the 2019 National Agreement, or other labor-management agreement, that may need to be addressed to enable the agency to carry out its mission in the event of a pandemic-related emergency.

• The IRS will communicate with NTEU regarding any determination that will affect compliance with specific terms of a collective bargaining agreement during an emergency.

3.8.3 PAY AND LEAVE POLICY

• Existing IRM policy and guidance addresses leave, and alternative work schedules (i.e., flexible and compressed work schedules).

  • The Human Capital Reference for Pandemic Health Issues, Information for Managers, addresses sick leave and annual leave policies to support illness, possible quarantine, and care of a family member during a pandemic. This includes various leave options for seeking medical attention, exposure to the flu, child care, advance leave, the procedures for requesting and approving leave, and the limited circumstances under which an employee may be directed to take leave.

• For the purpose of administering evacuation payments, the IRS will comply with the Treasury policy on evacuation payments during a pandemic health crisis.

• In conjunction with Treasury policy, the IRS will request “buyout” repayment and dual compensation waivers (salary offset waivers for returning annuitants), if needed.
• The IRS policy, guidance, and requirements regarding leave, alternative work schedules, and pay comply with Federal equal employment opportunity laws.

3.8.4 STAFFING POLICIES

• The Human Capital Reference for Pandemic Health Issues, Information for Managers, addresses existing Government-wide and agency-specific hiring authorities, including emergency authorities. A comprehensive list of hiring flexibilities is identified, indicating whether or not OPM approval is required.

• For hiring needs requiring OPM approval, the IRS will develop documentation and/or compiled information that can be used to immediately request approval in the event of a pandemic health crisis.

3.8.5 TELEWORK AND INFORMATION TECHNOLOGY CAPABILITIES

• The IRS will develop an action plan to ensure current technology, technology support and telecommunications infrastructure to ensure the capability exists to support essential functions and personnel, particularly if working from home or alternate worksites. This action plan will be evaluated and implemented. The IRS will review and revise telework and related policies, including IT security and operations, to incorporate all OPM, GSA, and other relevant guidance found on Telework Portal.

• The IRS will determine which positions would be eligible for telework during a pandemic and notify employees about the agency telework policy for social distancing during a pandemic, including eligibility criteria. (Note: During a pandemic it is expected that the number of employees teleworking will far exceed the number of usual teleworkers as agencies invoke various social distancing measures to protect workers safety and health).

• The IRS will ensure that its telework coordinator is provided the training and resources necessary to ensure effectiveness. The telework coordinator will be included in emergency planning efforts.

• The IRS will assess the telework policy, guidelines, and requirements for compliance with the Telework Enhancement Act of 2010, other federal laws, and equal employment opportunity laws where applicable.

3.8.6 SAFETY AND HEALTH FOR EMPLOYEES AND THEIR FAMILIES

• Based on public health guidance, such as that issued by Centers for Disease Control and Prevention (CDC), the IRS will establish policies in accordance to OPM guidance for restricting work-related travel to geographic areas affected by a pandemic health crisis and monitoring employees returning from affected areas. (See CDC travel information related to Avian influenza, including preventive measures, available at https://www.cdc.gov and for information related to H1N1 influenza see: http://www.cdc.gov/h1n1flu. Also, general country information can be obtained from the Department of State’s Consular Information Sheets at http://travel.state.gov).

• The Human Capital Reference for Pandemic Health Issues, Information for Managers, addresses guidance on returning recovered, non-infectious employees to work, which is compliant with Federal law and regulation.

• Health services provides information on services available for prevention, duration, and recovery, including social distancing for preventing pandemic influenza spread at work. In addition IRS pandemic guidance addresses the Telework Program and work schedule flexibilities to facilitate social distancing.
• Based on public health (including occupational safety and health) guidance, the IRS will disseminate and post educational and training materials to raise awareness about pandemic and workplace related policies (e.g., stay home if you or a household member is sick, cough etiquette, hand hygiene, and social distancing strategies).

• The IRS will ensure that its safety and health personnel perform and regularly update risk assessments based on occupational exposures and assessed whether the risk can be controlled through engineering, administrative and work practice measures, and if not, procure appropriate types and quantities of infection control-related supplies (e.g., hand sanitizers, surface wipes, cleansers, and tissues).

The IRS will identify qualified safety and health personnel to ensure infection control measures are identified and implemented based on HHS and Department of Labor (DOL) guidance.

• Based on guidance issued by HHS/CDC and the Environmental Protection Agency, the IRS will disseminate to contractors and cleaning crews information on routine cleaning practices and environmental management strategies that can be used during influenza seasons as well as during a pandemic event.

  • The IRS will ensure that a Pandemic Coordinator and two backups have been designated as the points-of-contact for vaccine and antiviral prioritization information and distribution before and during a pandemic. (Recommendations for the use of vaccines and antivirals before and during a pandemic will depend on the nature of the pandemic. While general guidelines are now available, final decisions on prioritization and distribution will not be made until a pandemic occurs, when information about transmission, spread, and illness characteristics of the pandemic virus are known.

• The IRS will review and update where necessary service contracts with healthcare providers to administer pandemic flu vaccinations (when available), antiviral and supportive medications, or perform other health service related duties during a pandemic.

• The IRS Employee Assistance Program (EAP) will respond to the psychological and social needs of employees prior to and after a pandemic health crisis (e.g., survivor assistance programs).

• The IRS will provide employees with information to promote preparedness at home and in the community. Guidance for individuals and families preparing for pandemic is posted at Planning & Preparedness | Flu.gov.

3.9 Test, Training and Exercise

The IRS has conducted pandemic influenza-related exercises (involving essential personnel, managers, senior leadership, and contract support) to examine the impact of a pandemic on IRS’ ability to carry out its essential functions.

The IRS will develop processes to:

  • Evaluate program plans, procedures, and capabilities through periodic reviews, testing, post-incident reports, lessons learned, performance evaluations, and exercises.

  • Ensure that corrective action is taken on any deficiency identified in the evaluation process and to revise, at a minimum, the relevant policy(ies), guidance, personnel, procedures, training, facilities, as well as plan(s).
The IRS will conduct at least one tabletop exercise per year with a pandemic scenario. Results will be documented in an after action report, and plans and procedures will be modified to mitigate any problems found.

3.10 Devolution of Control and Direction

The IRS will develop and incorporate guidance for the possible transfer of the legal authority and responsibility for IRS mission essential functions from the IRS primary operating personnel and facilities to other IRS employees and facilities, as a strategy during a pandemic should the outbreak render key leadership and essential staff unavailable to support or incapable performing their designated responsibilities. The IRS will develop a devolution plan or procedures to address how IRS will identify and transfer its mission essential functions and/or leadership authorities from the primary facility to an alternate location that offers a safe and secure environment. The IRS Continuity plans and procedures address devolution, including devolution during a pandemic event.

Because of the nature of a pandemic, the Commissioner’s Core COOP Team (CCCT) may, as an entity, become unavailable or incapable of directing IRS mission essential functions from their homes or other safe locations. In this situation the Commissioner, or Acting Commissioner, can authorize the devolution of the leadership of IRS mission essential functions to the Atlanta Alternate COOP Leadership Team (AACLT). The A ACLT will then be responsible for directing IRS mission essential functions until the CCCT is again capable.

When IRS’ mission essential functions are transferred to the devolution site, leadership and staff who are at the devolution site will accomplish the following:

- Notify IRS components of the devolution
- Determine replacements for functional areas that did not achieve full Continuity operations status
- Reconstitute the capabilities needed to perform IRS mission essential functions

3.11 Reconstitution

Reconstitution is the process by which the IRS will resume normal operations following a crisis. IRS Continuity plans address reconstitution during a pandemic event. After the pandemic is no longer a threat to the impacted areas, the IRS executive leadership (ELT) team will assess the situation to determine whether and when to reconstitute operations. The objectives during reconstitution are to continue mission essential operations during the move from the alternate relocation sites back to the normal work place, to ensure essential personnel are safe, and to ensure the move is as cost-effective as possible.

When the ELT determines, in consultation with designated IRS organizational officials, the Department of Homeland Security, and the Treasury Department, that the current wave of the pandemic has passed and that it is safe to return to the normal work place, the ELT and designated organizational officials will:

- Inform all personnel, including non-essential personnel, that the threat of pandemic no longer exists or has declined to non-threatening levels
- Instruct personnel on how to resume normal operations
• Supervise an orderly return to normal operating facility or movement to another temporary facility or to a new permanent operating facility

• Verify all systems, communications, and other required capabilities are available and operations and the IRS if fully capable of accomplishing all mission essential functions/operations at the new or restored facility

• Report the status of the reconstitution to Treasury and to other bureau points of contact, if applicable

• Conduct an after-action review of the effectiveness of the continuity plans and procedures, identifying areas for improvement, documenting these in the IRS corrective action program, and developing a remedial action plan as soon as possible after reconstitution
4.0 SCENARIO COMPARISON

Table 1: Scenario Comparison

<table>
<thead>
<tr>
<th>Scenario 1 – Loss of Facility</th>
<th>Scenario 2 – Reduced Work Force</th>
</tr>
</thead>
<tbody>
<tr>
<td>Dealing with a more defined disaster impact area and time period</td>
<td>General impact with recurring episodes</td>
</tr>
<tr>
<td>Planning Period – 30 days</td>
<td>Planning Period – 18 to 24 months</td>
</tr>
<tr>
<td>Moving people and resources out of harms way is a viable strategy in most cases</td>
<td>Limited movement and travel coupled with social distancing are key strategies</td>
</tr>
<tr>
<td>Primary facilities and associated operations can be shifted to alternate sites</td>
<td>Many more alternate worksites are involved – requiring support</td>
</tr>
<tr>
<td>Resource support from outside of impacted area more readily available</td>
<td>Resource support compromised at all levels</td>
</tr>
<tr>
<td>Components of critical infrastructure are physically damaged which impacts services and associated systems</td>
<td>Critical infrastructure impacted by lack of personnel and maintenance rather than physical damage</td>
</tr>
<tr>
<td>Safety issues more easily addressed</td>
<td>Greater challenges in ensuring employee safety – potentially more severe consequences</td>
</tr>
</tbody>
</table>

5.0 DELEGATION ORDER 1-1 (Rev. 3) (1.2.40.2) (09-02-14)

(1) Order of Succession and Designation to Act as Commissioner of Internal Revenue

(2) Authority: To serve as the Commissioner’s first assistant pursuant to 5 U.S.C. 3345-3349 and 31 C.F.R. Part 18.

(3) Delegated to: Deputy Commissioner for Services and Enforcement.

(4) Redelegation: This authority may not be redelegated.

(5) Authority: To perform the functions and duties of the Commissioner of Internal Revenue when the Commissioner, first assistant, or other acting officer designated by the President is unable to perform the functions and duties of the Commissioner’s office in the event of an enemy attack on the United States, disability, absence from the main Treasury relocation Site, or vacancy in office, to insure the continuity of the functions of that office.

(6) Delegated to: The following officials in the specific sequence listed.

Deputy Commissioner for Operations Support

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SENSITIVE BUT UNCLASSIFIED

23
Commissioner, Wage and Investment Division
Commissioner, Small Business/Self-Employed Division
Commissioner, Large Business and International Division
Commissioner, Tax Exempt/Government Entities Division
Chief, Criminal Investigation
Chief Technology Officer
Chief Financial Officer
Chief, Agency-Wide Shared Services [obsolete]
IRS Chief Human Capital Officer
Chief, Appeals
Chief, Communications and Liaison

In the absence of all of these officials, the following officials are delegated this authority in the specific sequence listed.

Deputy Commissioner, Wage and Investment Division
Deputy Commissioner, Small Business/Self-Employed Division

(7) **Redelegation:** This authority may not be redelegated.

(8) **Sources of Authority:** Treasury Order 150-10, Treasury Order 150-25, 5 U.S.C. 3345-3349 and 31 C.F.R. Part 18.

(9) This Order supersedes Delegation Order 1-1, dated October 8, 2009.

(10) **Signed:** John A. Koskinen, Commissioner of Internal Revenue

### 6.0 DELEGATION ORDER 6-7 (IRM 1.2.45.8 (11-04-2008))

Delegation Order 6-7 (Formerly DO-258)

**Effective:** November 4, 2008

(1) **Temporary Office Closures Due to Inclement Weather, Imminent Health and Safety Issues, or Other Emergency Situations**

(2) **Authority:** To evacuate employees and close offices due to inclement weather, imminent health and safety issues, or other emergency situations and to dismiss employees from duty without charge to leave or loss of pay for short periods, generally not to exceed three consecutive workdays for a single period of excused absence, in accordance with applicable statutes, executive orders, regulations, and policies.
(3) **Delegated to:** Senior Commissioner Representatives; Executive level positions serving as Senior Commissioner Representatives in campus locations for their assigned geographic areas of responsibility.

NOTE: In shared geographic areas, Senior Commissioner Representatives and campus executives serving as Senior Commissioner Representatives will coordinate inclement weather closing decisions to promote consistency across field and campus locations.

(4) **Authority:** To evacuate employees if imminent health and safety issues exist at the assigned post of duty, and when necessary, close offices without charge to leave or loss of pay not to exceed one workday, in accordance with applicable statutes, executive orders, regulations, and policies.

(5) **Delegated to:** Commissioner Representatives for their assigned geographic areas of responsibility.

(6) **Redegation:** These authorities may not be redelegated.

(7) **Source of Authority:** Treasury Order Number 102-01 (as revised).

(8) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order 258.

(9) Signed: James P. Falcone, Acting Deputy Commissioner for Operations Support
## 7.0 LIST OF ACRONYMS

<table>
<thead>
<tr>
<th>A</th>
<th>B</th>
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<tbody>
<tr>
<td>AAHLT</td>
<td>BOD</td>
<td>CCCT</td>
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<td></td>
<td>Business Operating Division</td>
<td>Commissioner’s Core COOP Team</td>
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<td>Continuity of Operations</td>
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<td>DHS</td>
<td>Department of Homeland Security</td>
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<td>DOL</td>
<td>Department of Labor</td>
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<td>ECC</td>
<td>Enterprise Computing Center</td>
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<td>FCD</td>
<td>Federal Continuity Directive</td>
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<td>FEMA</td>
<td>Federal Emergency Management Agency</td>
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<td>HCO</td>
<td>Human Capital Office</td>
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<td>HHS</td>
<td>Health and Human Services</td>
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<td>HQ</td>
<td>Headquarters</td>
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<td>HSPD</td>
<td>Homeland Security Presidential Directive</td>
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<tr>
<td>Abbreviation</td>
<td>Description</td>
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<tr>
<td>ITS</td>
<td>Information Technology Services</td>
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<tr>
<td>L</td>
<td>Limiting Factors</td>
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<tr>
<td>LIMFACS</td>
<td>Martinsburg Computing Center</td>
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<tr>
<td>M</td>
<td>Mission Essential Function</td>
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<tr>
<td>MCC</td>
<td>National Capital Region</td>
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<td>MEF</td>
<td>National Essential Function</td>
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<td>N</td>
<td>Office of Personnel Management</td>
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<td>NCR</td>
<td>Office of Continuity Operations</td>
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<tr>
<td>NEF</td>
<td>Office of Continuity Operations</td>
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<tr>
<td>OPM</td>
<td>Senior Commissioner's Representative</td>
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<tr>
<td>OCO</td>
<td>World Health Organization</td>
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</tbody>
</table>
8.0 SOURCES OF INFORMATION

- One-Stop access to U.S. Government influenza information: http://www.flu.gov/

- Centers for Disease Control & Prevention (CDC): http://cdc.gov/

- World Health Organization (WHO): http://www.who.int/en/


- Planning for Pandemic Influenza: Human Resources Information for Agencies and Departments http://archive.opm.gov/pandemic/index.aspx
LEFT BLANK INTENTIONALLY
This Pandemic Decision Matrix is a high level tool for use by IRS decision makers and Business, Operating, and Functional Unit managers to guide pandemic planning, preparedness, and response activities in accordance with World Health Organization and Federal Government response levels or stages. It provides a summary list of response actions and considerations that support meeting the objectives identified in the IRS Pandemic Plan. It also identifies factors that may limit the implementation of response actions (LIMFACS).

<table>
<thead>
<tr>
<th>Trigger</th>
<th>Stages</th>
<th>Decision Matrix</th>
<th>Limiting Factors</th>
</tr>
</thead>
</table>
| Inter Pandemic Period | 1,2,3                  | MAINTAIN GENERAL PANDEMIC AWARENESS IN SUPPORT OF PROTECTION OF EMPLOYEES/CONTRACTORS AS WELL AS CRITICAL BUSINESS FUNCTIONS/MISSION ESSENTIAL FUNCTIONS: | – Change in federal pandemic policy and guidance
                                                                         – Failure to anticipate and plan for possible pandemic scenarios |
|                  |                         | − Ongoing IRS Pandemic Working Group meetings to keep the program up to date and evolving. |                                                                                                      |
|                  |                         | − Ongoing communication regarding influenza prevention and IRS Flu Short Program  |                                                                                                      |
|                  |                         | − Purchase of general use hand sanitizer dispensers and refills in IRS posts of duty through OSGetServices |                                                                                                      |
|                  |                         | − Ensure all mission critical essential employees have a Frequent or Recurring Telework Agreement to support their continuity of operations requirements and that the Agreement specifies requirement of Emergency Telework |                                                                                                      |
|                  |                         | − Release periodic communications to promote telework to support social distancing practices if needed |                                                                                                      |
|                  |                         | − Purchase of sanitizing wipes through functional supply process. |                                                                                                      |
|                  |                         | − If an employee is suspected to having an infectious disease; the manager should encourage them to stay home until they are free of fever (100° or greater) without the use of fever-reducing medications (e.g. Acetaminophen, Aspirin, Ibuprofen) and seek medical attention if needed. |
## Trigger

### WHO

If an employee is known to be hospitalized for an infectious disease pertinent to the IRS protocol, IRS management should contact the Situation Awareness Management Center (SAMC) via the web site and the use of the Physical Security Incident Reporting Form at https://www.csirc.web.irs.gov/physical/, via telephone 1-866-216-4809, or via secure-mail at samc@irs.gov. SAMC will contact the Human Capital Office (HCO) Program Manager for the FOH Contract for further guidance or prevention if required.

- Coordination with internal IT and telecommunications capability providers to enhance communications and IT infrastructures to the level required to meet IRS requirements

- Ongoing pandemic training, test, and exercise (TT&E) program for IRS leadership and key stakeholders including participation in interagency pandemic exercises to test continuity of operations and business continuity capabilities

- Maintain IRS Pandemic Program in compliance with the Homeland Security Council (HSC) Checklist: Key Elements of Departmental Pandemic Influenza Plans. Addressing the following:
  - Consequences of reduced IRS and contractor staffing at various expected benchmark levels
  - Availability of contractor staff to support functions performed by absent IRS employees
  - Viability, effectiveness, and limitations of telework and associated personnel necessary to maintain work streams required to support IRS critical business processes and mission essential functions
  - Americans with Disabilities Act (ADA) issues related to pandemic planning and preparedness

### Federal Government

- If an employee is known to be hospitalized for an infectious disease pertinent to the IRS protocol, IRS management should contact the Situation Awareness Management Center (SAMC) via the web site and the use of the Physical Security Incident Reporting Form at https://www.csirc.web.irs.gov/physical/, via telephone 1-866-216-4809, or via secure-mail at samc@irs.gov. SAMC will contact the Human Capital Office (HCO) Program Manager for the FOH Contract for further guidance or prevention if required.

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  - Viability, effectiveness, and limitations of telework and associated personnel necessary to maintain work streams required to support IRS critical business processes and mission essential functions
  - Americans with Disabilities Act (ADA) issues related to pandemic planning and preparedness

## Decision Matrix

### Response Actions

- If an employee is known to be hospitalized for an infectious disease pertinent to the IRS protocol, IRS management should contact the Situation Awareness Management Center (SAMC) via the web site and the use of the Physical Security Incident Reporting Form at https://www.csirc.web.irs.gov/physical/, via telephone 1-866-216-4809, or via secure-mail at samc@irs.gov. SAMC will contact the Human Capital Office (HCO) Program Manager for the FOH Contract for further guidance or prevention if required.

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  - Availability of contractor staff to support functions performed by absent IRS employees
  - Viability, effectiveness, and limitations of telework and associated personnel necessary to maintain work streams required to support IRS critical business processes and mission essential functions
  - Americans with Disabilities Act (ADA) issues related to pandemic planning and preparedness

## Limiting Factors

### (LIMFACS)
<table>
<thead>
<tr>
<th>Trigger</th>
<th>Stages</th>
<th>Decision Matrix</th>
<th>Limiting Factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>WHO</td>
<td>Federal Government</td>
<td><strong>Response Actions</strong></td>
<td>(LIMFACS)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>As a part of Business Continuity, business units anticipate alternatives to maintain, essential functions, and other operations in the event of staff shortages due to pandemic.</td>
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<td></td>
<td></td>
<td>Maintain a Pandemic/Infectious Disease website providing information such as</td>
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<tr>
<td></td>
<td></td>
<td>– Infectious Disease Protocol</td>
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<td></td>
<td></td>
<td>– Common diseases including influenza, Ebola, or COVID-19/Coronavirus</td>
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<td></td>
<td><strong>PROTECT EMPLOYEES AND SUPPORTING CONTRACTORS:</strong></td>
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<tr>
<td></td>
<td></td>
<td>– Develop pandemic-focused training in first aid, hygiene, and social distancing techniques</td>
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<td></td>
<td></td>
<td>– Conduct pandemic first aid and preparedness training events led by subject matter experts</td>
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<td></td>
<td>– Sponsor prophylactic seasonal flu vaccination events for employees to promote increased resistance against the normal flu, increasing overall resilience</td>
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<td></td>
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<td>– HCO requests standardized guidance from FOH for use by managers, health units, etc.</td>
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<td></td>
<td><strong>SUSTAIN IRS ESSENTIAL FUNCTIONS:</strong></td>
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<td></td>
<td>– Conduct leadership strategy meetings to assess WHO and CDC provided information and internal confidential advisories to benchmark expected impacts</td>
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<td></td>
<td><strong>COMMUNICATE GUIDANCE TO STAKEHOLDERS:</strong></td>
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<tr>
<td></td>
<td></td>
<td>– Focus Pandemic Awareness program on new threat</td>
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<tr>
<td>3</td>
<td>1</td>
<td>Suspected Human Outbreak Overseas</td>
<td></td>
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</tbody>
</table>
# ANNEX A: IRS Pandemic Decision Matrix

**March 2020**

<table>
<thead>
<tr>
<th>Trigger</th>
<th>Stages</th>
<th>Decision Matrix</th>
<th>Limiting Factors</th>
</tr>
</thead>
<tbody>
<tr>
<td>WHO</td>
<td></td>
<td>− Update Infectious Disease website to focus on specific threat as appropriate</td>
<td>(LIMFACS)</td>
</tr>
<tr>
<td>Federal Government</td>
<td></td>
<td>PROTECT EMPLOYEES AND SUPPORTING CONTRACTORS:</td>
<td>− Change in federal pandemic policy and guidance</td>
</tr>
<tr>
<td></td>
<td></td>
<td>− Follow CDC/OPM guidance and distribute travel advisories to employees on the IRS intranet and via email which may include:</td>
<td>− Limited ability to identify employees on travel</td>
</tr>
<tr>
<td></td>
<td></td>
<td>− restricting non-essential travel to locations with a suspected human outbreak of pandemic</td>
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<tr>
<td></td>
<td></td>
<td>− Identify travelers who have returned from affected regions and monitor their health</td>
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<tr>
<td></td>
<td></td>
<td>COMMUNICATE GUIDANCE TO STAKEHOLDERS:</td>
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<td></td>
<td>− Continue to provide employees information on specific threat.</td>
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<tr>
<td></td>
<td></td>
<td>− Post on the intranet and distribute to employees through email ongoing objective status updates on suspected human outbreaks overseas and personal preparedness measures recommended by the WHO and CDC</td>
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<td></td>
<td>SUSTAIN IRS ESSENTIAL FUNCTIONS:</td>
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<tr>
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<td>− Follow all CDC/OPM guidance issue in response to the national pandemic situation</td>
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<td>− Review Incident Management Plans - place IMT on standby to be ready to activate if situation worsens</td>
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<td>− Incident Commander</td>
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<tr>
<td></td>
<td></td>
<td>Pandemic Period</td>
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<td>4, 5</td>
<td>2</td>
<td>Confirmed Human Outbreak Overseas</td>
<td></td>
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<td></td>
<td>6</td>
<td>3</td>
<td>Widespread Human Outbreaks in Multiple Locations Overseas</td>
</tr>
</tbody>
</table>
## ANNEX A: IRS Pandemic Decision Matrix  
**March 2020**

<table>
<thead>
<tr>
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<tbody>
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<td>Federal Government</td>
<td>Response Actions</td>
<td>(LIMFACS)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>− Implement continuity depending upon the impact (days closed)</td>
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<td>− Business units review/manage continuity Plans</td>
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<td>− Telephone tree to maintain contact</td>
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<td></td>
<td></td>
<td>− Reminders of safety guidance for personnel who open mail</td>
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</table>

**COMMUNICATE GUIDANCE TO STAKEHOLDERS:**

− Establish telephone hotlines and email sites to allow employees to voice concerns, report their status, and receive information and instructions

− Develop communication plans if the outbreak could impact North America

− Post on the intranet and distribute to employees through email ongoing status updates on human outbreaks overseas and personal preparedness measures recommended by the WHO and CDC

− Alert IRS leadership nationwide to be prepared on short notice to continue essential functions in accordance with the phased Pandemic Plan activation roadmap established during Federal Government Stage 1

− Develop pre-scripted messages to employees and stakeholders that announce IRS actions and policy adjustments designed to meet pandemic challenges through each response stage

− Prepare and distribute pandemic information to employees, including posting pandemic information and links on the IRS intranet
# ANNEX A: IRS Pandemic Decision Matrix

**March 2020**

<table>
<thead>
<tr>
<th>Trigger</th>
<th>Stages</th>
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<th>Limiting Factors</th>
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<tbody>
<tr>
<td>WHO</td>
<td>Federal Government</td>
<td>WHO</td>
<td>Response Actions (LIMFACS)</td>
</tr>
<tr>
<td>4</td>
<td>First Human Case in North America</td>
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</tbody>
</table>

- Confirm pandemic preparedness information and links to national public health authorities are accessible to employees on the IRS intranet
- Update information to reflect significant changes in the progression of the outbreak on an ongoing basis

**PROTECT EMPLOYEES AND SUPPORTING CONTRACTORS:**

Some of the following actions may be considered and taken based upon the specific event and circumstances should infection spread to the Unites States. Many of these are planning activities should the condition worsen and/or IRS employees are directly impacted.

- Continue to follow all CDC/OPM/Health Authorities guidance regarding restrictions to travel and social distancing both nationally and locally. These could include:
  - Recommended prevention activities
  - If respirators are recommended, provide education on the use and limitations of respirators/dust masks as required by OSHA
  - Employee quarantines
  - Building sanitation - Possible building closure
- Offer employees Employee Assistance Program services
- Conduct local Town Halls with health officials (FOH)
- Prepare to implement emergency telework on a broad scale
- Change in federal pandemic policy and guidance
- Limited ability to identify employees on travel
### ANNEX A: IRS Pandemic Decision Matrix

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<tr>
<td></td>
<td></td>
<td>− Ensure telework ready employees have ample supplies and work resources at the approved telework site to function for an extended period of time</td>
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<td>− Information Technology will perform periodic network stress-tests to ensure telework capability</td>
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<td>− Review and augment technology support (i.e. help desk) as needed</td>
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<td></td>
<td>− Identifying critical vendors and entering into supply agreements with alternate sources located in regions expected to be affected during the recovery phase of affected business, operating, and functional units and resumption of servicing through local suppliers</td>
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<tr>
<td></td>
<td></td>
<td>− Planning activities should the condition worsen and/or IRS employees are directly impacted:</td>
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<tr>
<td></td>
<td></td>
<td>− Pre-determining the need and requirements to continue operations through devolution (i.e., shifting work to facilities in unaffected Areas or Territories)</td>
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<td></td>
<td></td>
<td>− Establishing a predetermined absenteeism benchmark requiring shut down of operations and facility closure</td>
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<td>− Pre-determining hiring and leave flexibilities</td>
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<td>− Pre-determining conditions for closing IRS facilities</td>
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<td>− Planning for modifications to building housekeeping</td>
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<td>− Distribute trash receptacles earmarked for tissues and other potentially contaminated materials</td>
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<td></td>
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<td>− Assure ample supplies of soap and paper towels are always available in restrooms</td>
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### ANNEX A: IRS Pandemic Decision Matrix  
March 2020

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<tr>
<td></td>
<td></td>
<td>– Arrange frequent collection and disposal of personal trash throughout each day</td>
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<tr>
<td></td>
<td></td>
<td>– Implement prompt cleaning and disinfection of restrooms and work areas used by employees who have become ill</td>
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<td></td>
<td></td>
<td><strong>SUSTAIN IRS ESSENTIAL FUNCTIONS:</strong></td>
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<tr>
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<td></td>
<td>– Track influenza outbreaks and projected impacts by monitoring and soliciting information from the CDC and all other internal government sources</td>
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<td>– Provide regular status reports to IRS leadership outlining the status of the outbreak, and recommending pandemic plan element activation actions and additional measures that should be implemented to mitigate anticipated pandemic effects</td>
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<td></td>
<td></td>
<td>– Continue all response activities conducted under Federal Government Stage 3 that apply and are not separately listed as response actions for Stage 4</td>
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<td></td>
<td><strong>COMMUNICATE GUIDANCE TO STAKEHOLDERS:</strong></td>
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<td></td>
<td>– Announce activation of telephone hotlines and email sites to allow employees to voice concerns, report their status, and receive information and instructions as to employee safeguards and reporting suspected infectious disease cases through the infectious Disease Protocol.</td>
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<td>– Publish periodic messages from the Commissioner addressing general areas of concern, the expected outlook for the spread of the confirmed outbreak, and current and planned response actions</td>
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<tr>
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<tr>
<td>WHO</td>
<td>Federal Government</td>
<td>Alert IRS leadership nationwide to be prepared on short notice to continue critical business processes and mission essential functions in accordance with the phased Pandemic Plan activation roadmap established during Federal Government Stage 1</td>
<td>(LIMFACS)</td>
</tr>
<tr>
<td></td>
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<td>Develop pre-scripted messages to employees and stakeholders that announce IRS actions and policy adjustments designed to meet pandemic challenges through each response stage</td>
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<td></td>
<td></td>
<td>Prepare and distribute pandemic information to employees, including ongoing status updates on human outbreaks and personal preparedness measures recommended by the WHO and CDC and links on the IRS intranet</td>
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<td></td>
<td></td>
<td>Update information to reflect significant changes in the progression of the outbreak on an ongoing basis</td>
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<td>Send directives to managers and health units to implement hygiene and first aid enhancements including:</td>
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<td></td>
<td>Post information on proper hand washing techniques and use of hand sanitizers, cough hygiene and disposal of tissues and other possibly contaminated materials</td>
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<td></td>
<td>Distribute trash receptacles earmarked for tissues and other potentially contaminated materials</td>
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<td>Assure ample supplies of soap and paper towels are always available in restrooms</td>
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<tr>
<td>WHO</td>
<td>Federal Government</td>
<td>Response Actions (LIMFACS)</td>
<td></td>
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</tbody>
</table>
| 5       | Spread throughout United States | Some of the following actions to be considered based upon the specific event and circumstances should infection spread to the United States. | − Change in federal pandemic policy and guidance  
− Limited ability to identify employees on travel  
− Limited ability to account for employees  
− IRS remote access limitations hinder telework capabilities  
− Limited ability to provide pandemic information and |
|         |        | − Post measures necessary to assist employees who become ill in the work place  
− Post proper social distancing and personal protective measures to be implemented in response to coworkers falling ill  
− Implement prompt cleaning and disinfection of restrooms and work areas used by employees who have become ill | |
|         |        | SUPPORT OVERALL FEDERAL RESPONSE: | |
|         |        | − Conduct communications checks with federal stakeholders  
− Inform the Treasury Operations Center (TOC), and all federal stakeholders of the overall current operational pandemic status on an ongoing basis | |
|         |        | PROTECT EMPLOYEES AND SUPPORTING CONTRACTORS: | |
|         |        | − Continue to follow all CDC/OPM/Health Authorities guidance regarding restrictions to travel and social distancing both nationally and locally. These could include:  
− Recommended prevention activities  
− Employee quarantines  
− Building sanitation  
− Increase frequency of HVAC filter replacement  
− Allow purchase of individual hand sanitizers in specific areas or nationally | |
# ANNEX A: IRS Pandemic Decision Matrix

## March 2020

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<td></td>
<td>− Offer masks/gloves for employees following CDC recommendations and OSHA education requirements regarding limitations.</td>
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<td>− As advised by Federal or local health authorities, take appropriate safeguards when interacting with the public to protect both employees and taxpayers.</td>
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<td>− Suspend field calls on an as needed basis</td>
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<td>− Close TACs/faces to face contacts (Audits, TAS) in impacted geographic locations</td>
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<td>− Implement modifications to building housekeeping</td>
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<td>− Distribute trash receptacles earmarked for tissues and other potentially contaminated materials</td>
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<td>− Implement prompt cleaning and disinfection of restrooms and work areas used by employees who have become ill</td>
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<td></td>
<td>− Institute cleaning practices wiping down all surfaces, keyboards, tables, chair arms, etc., based upon recommendations from FMSS Industrial Hygienist</td>
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<td></td>
<td>− Restricting employees from entering IRS facilities if they have returned from travel to locations with a suspected human outbreak of pandemic until they have cleared the CDC/OPM protocol FOH, CDC or WHO</td>
</tr>
</tbody>
</table>

## SUSTAIN IRS ESSENTIAL FUNCTIONS:

- Limited telecommunication capability and priority access due to public switch network overload
- Employees unable to implement IRS pandemic instructions
- Limited ability to provide physical security due to Guard Force shortages
- Limited ability to devolve operations due to widespread disruption
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<td></td>
<td>− Continue all response activities conducted under Federal Government Stage 4 that apply and are not separately listed as response actions for Stage 5</td>
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<td></td>
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<td></td>
<td>− Implement Pandemic Plan in phased response to mitigate developing impacts</td>
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<td></td>
<td>− IRS posts of duty could be closed due to infections or quarantine</td>
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<td>− Implement Incident Management Plans — when an office is closed for a period of time or local/national employee absenteeism rate based upon SAMC and/or SETR data. (IDRP pg. 9 states 30% consider activating IMT)</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>▪ Incident Commander established</td>
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<td>▪ Business units manage continuity plans</td>
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<td></td>
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<td></td>
<td>▪ Telephone trees used for managers to maintain contact with employees</td>
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<td></td>
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<td></td>
<td>▪ Level of absenteeism and trends can be determined through timekeeping data (on a bi-weekly basis) and/or processes such as having LCRs canvas managers in a specific location.</td>
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<td></td>
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<td>▪ If a level of absenteeism is reached disallowing the business unit to continue its critical and essential business functions, consider implementation of the business unit devolution plan transferring the execution of critical business processes and mission essential functions to an alternate unit able to continue operations at another location currently not affected by the pandemic</td>
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<td></td>
<td>▪ Activate Area Incident Commander if more than 1 SCR/SC area involved</td>
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<td>− Implement as maximized use of virtual conferencing to conduct meetings</td>
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</table>

March 2020
## ANNEX A: IRS Pandemic Decision Matrix

### March 2020

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<td>Response Actions</td>
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</tr>
<tr>
<td></td>
<td></td>
<td>Implement emergency telework plan for telework ready healthy employees equipped to continue their official duties from their home or other approved location</td>
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<td>Implement increased social distancing techniques including limiting the density of employees required to perform their work on site to continue critical business functions through implementation of shifts</td>
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<td>Implement plan to replace ill employees with contractors if available</td>
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<td>Execute OPM authorized hiring and leave flexibilities as required</td>
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<td></td>
<td></td>
<td><strong>SUPPORT OVERALL FEDERAL RESPONSE:</strong></td>
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<tr>
<td></td>
<td></td>
<td>Conduct communications checks with all federal stakeholders</td>
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<td>Inform the Treasury Operations Center (TOC), and all federal stakeholders of the overall current operational status on an ongoing basis</td>
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<td></td>
<td><strong>COMMUNICATE GUIDANCE TO STAKEHOLDERS:</strong></td>
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<tr>
<td></td>
<td></td>
<td>Make maximum use of virtual communications including IRS Hotline, IRWeb and IRS.gov.</td>
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<td></td>
<td>Employee Resource Center can also receive and transmit information</td>
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<td>Managers make use of telephone trees to communicate with staff</td>
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<td></td>
<td>Notify all employees of adjustments in leave and compensation policies implemented to accommodate pandemic human capital related consequences</td>
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<td></td>
<td>WHO</td>
<td>Federal Government</td>
<td>PROTECT EMPLOYEES AND SUPPORTING CONTRACTORS:</td>
</tr>
<tr>
<td></td>
<td>6</td>
<td>Recovery and Preparation for Subsequent Waves</td>
<td>Implement measures consistent with CDC/OPM guidance that address previously ill employees who are returning to work</td>
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<tr>
<td></td>
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<td></td>
<td>Continue use of appropriate social distancing on site and robust implementation of emergency telework to support operations until all anticipated pandemic waves have been overcome</td>
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<td></td>
<td>Continue implementation of leave and compensation flexibilities until all pandemic waves have been overcome</td>
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<td></td>
<td>Continue to keep employees informed through status updates, bulletins, and of policies in force through Intranet postings and email notifications</td>
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<td></td>
<td>SUSTAIN CRITICAL BUSINESS FUNCTIONS/MISSION ESSENTIAL FUNCTIONS:</td>
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<td>Implement phased resumption of full operations as feasible with strong reliance on placing properly trained personnel that are resistant to the pandemic strain through overcoming the illness following the first wave, in critical positions</td>
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<td>Continue all response activities conducted under Federal Government Stage 4 that apply and are not separately listed as response actions for Stage 6</td>
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<td>Sustain maximized use of virtual conferencing to conduct meetings and support collaboration while working in a telework environment</td>
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<td>Assess availability and sufficiency of pandemic strain resistant employee and contract support staff pool to continue critical and essential business functions during subsequent waves</td>
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<td>Project need for devolution of operations and or closure decisions during subsequent waves</td>
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</tbody>
</table>
# ANNEX A: IRS Pandemic Decision Matrix

March 2020

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<tr>
<td></td>
<td></td>
<td>− Review and revise Pandemic Plan considering lessons learned responding to the first pandemic wave and assessing CDC/WHO and internal government projections of the impacts of subsequent waves</td>
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<td>− Issue to managers the revised Pandemic Plan activation roadmap that determines the course of action to respond effectively to anticipated subsequent waves</td>
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<td><strong>COMMUNICATE GUIDANCE TO STAKEHOLDERS:</strong></td>
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<td></td>
<td>− Notify personnel through intranet posting and mass emails of any changes in pandemic response strategies, leave policies, and compensation policies that may affect them</td>
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<td></td>
<td><strong>SUPPORT OVERALL FEDERAL RESPONSE:</strong></td>
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<td></td>
<td>− Conduct communications checks with all federal stakeholders</td>
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<td>− Inform the Treasury Operations Center (TOC), and all federal stakeholders of the overall current operational status on an ongoing basis</td>
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<td>− Encourage and attend interagency lessons learned exchanges and response strategy discussions</td>
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<td>− Stand ready to fulfill responsibilities designated by the National Response Plan should it be activated, partially or in its entirety, prior to or during a pandemic</td>
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</tbody>
</table>
Purpose:

- Communicate the role of the IT representative on IRS Pandemic Influenza Workgroup (PIWG) and its impact on other IT organizations
- Present and garner support for the Draft *Pandemic Influenza- IT Strategy for Preparedness*
- Strategize Next Steps
Pandemic Influenza Background (Impact on IT infrastructure)

- In 2009, the World Health Organization (WHO) declared that the spread of the H1N1 influenza virus had reached the level of pandemic. The WHO revised the projected impact on the world’s population to over 2 billion people who would develop H1N1 infection in the next two years.

- WHO further projected that workforce absenteeism could climb to 40 percent or more due to illness, death, and fear of infection. The spread of the infection likely would occur in waves, lasting 3-4 months or longer, aggravating a dire situation.

- In response, many organizations anticipated use of teleworking, teleconferencing, and other IT-based solutions to perform business operations and meet mission requirements.

- Conducting IT operations under pandemic conditions could be extremely difficult. Many of the IRS personnel who run and maintain IT assets would be absent when their services were most needed; which could result in an increased workload for those present or located at an alternative site.
  - Heavy demands on Web-based applications and services could overwhelm network capacity, resulting in service failures. Heavy demands could also weaken the IT infrastructure over time, resulting in equipment and service breakdowns.
  - Power shortages could render IT assets inoperable.
  - Attacks on the enterprise network could increase as hackers try to exploit increased telework use.
  - The ability of IRS to effectively monitor and secure access points could be reduced due to increased network activity and personnel shortages.
IT Pandemic Influenza Preparedness Strategy:

- Validate content of Pandemic Influenza (PI) Preparedness Matrix template
- Meet with each IT organization to capture organizational responsibility for each activity/deliverable within the Preparedness Matrix
- Leverage existing Disaster Recovery, Continuity, and Contingency Plans.
- Confirm Scope of IT PI Preparedness
- Establish or identify database w/ reporting capability to easily maintain and update PI artifacts
- Establish a cross-functional project team to develop and deliver on IT PI Preparedness
- In coordination with other IRS organizations, develop a strategy for testing the viability of IT PI Preparedness
Pandemic Influenza Preparedness Matrix

(Selected activities to prepare for the impact of pandemic influenza on IT infrastructure and operations, organized into key categories)

Legend: ■ Lead □ Support □ N/A

<table>
<thead>
<tr>
<th>I. Contingency Planning</th>
<th>Proposed Deliverable</th>
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<tbody>
<tr>
<td>a. Work closely with internal and external parties on pandemic influenza contingency planning.</td>
<td>NCPOC CTO AD ACA Enterprise IT PMO Cybersecurity EOPS ES U&amp;NS MSD S&amp;P</td>
</tr>
<tr>
<td>b. Identify alternate facilities (including out-of-area facilities) where IT operations can be performed, so operations can be shifted to unaffected areas, if needed.</td>
<td>Alternate Facilities for Operations Listing</td>
</tr>
<tr>
<td>c. Regularly exercise and update IT Continuity and Contingency and Disaster Recovery Plans to ensure they function as designed, and address areas requiring attention.</td>
<td>IT Continuity, Contingency, Disaster Recovery Plans Checklist</td>
</tr>
<tr>
<td>d. Conduct pandemic influenza tabletop exercises for executives, IT managers and personnel, and address areas requiring attention.</td>
<td>Tabletop Exercises</td>
</tr>
<tr>
<td>e. Participate in other organizations’ tabletop exercises, and conduct integrated exercises.</td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>II. Operations</th>
<th>Proposed Deliverable</th>
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</thead>
<tbody>
<tr>
<td>a. Identify and prioritize essential and nonessential operations.</td>
<td>Essential and Non-essential Operations List</td>
</tr>
<tr>
<td>b. To reduce the risk of unintentional denial-of-service, determine the “worst-case” burden on the IT infrastructure (e.g., network bandwidth, virtual private network capacity, application processing capacity) and develop a strategy for scaling the infrastructure to support the “worst-case” scenario.</td>
<td>Strategy for scaling the infrastructure to support the “worst-case” scenario</td>
</tr>
</tbody>
</table>
# Pandemic Influenza Preparedness Matrix

(Selected activities to prepare for the impact of pandemic influenza on IT infrastructure and operations, organized into key categories)

<table>
<thead>
<tr>
<th>Legend: ■ Lead  □ Support  □ N/A</th>
<th>Proposed Deliverable</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Activity</th>
<th>Lead</th>
<th>Support</th>
<th>N/A</th>
<th>NCPOC</th>
<th>CTO</th>
<th>AD</th>
<th>ACA</th>
<th>Enterprise IT PMO</th>
<th>Cybersecurity</th>
<th>EOPS</th>
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<th>U&amp;NS</th>
<th>MSD</th>
<th>S&amp;P</th>
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<tr>
<td>Identify employees and contractors who perform mission critical roles and develop mechanisms to ensure they receive priority access to IT applications and services.</td>
<td>List of employees and contractors who perform mission critical roles</td>
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<tr>
<td>Assess need to build redundancy into all databases and ensure that IT applications and systems are regularly backed up.</td>
<td>Database redundancy Assessment Report</td>
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<tr>
<td>Ensure data from critical IT applications and systems can be readily retrieved.</td>
<td>Critical IT Applications Assessment Report (w/ data retrieval capability status)</td>
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<tr>
<td>Identify IT tasks that run automatically and those that require a person, and ensure the latter are backed up with trained staff.</td>
<td>IT Task ... Report</td>
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<tr>
<td>Provide redundant power sources for critical IT applications and systems.</td>
<td>Critical IT Applications Assessment Report (w/ info on redundant power sources)</td>
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</tbody>
</table>

## III. Telework

<table>
<thead>
<tr>
<th>Activity</th>
<th>Lead</th>
<th>Support</th>
<th>N/A</th>
<th>NCPOC</th>
<th>CTO</th>
<th>AD</th>
<th>ACA</th>
<th>Enterprise IT PMO</th>
<th>Cybersecurity</th>
<th>EOPS</th>
<th>ES</th>
<th>U&amp;NS</th>
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</thead>
<tbody>
<tr>
<td>3a.</td>
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<tr>
<td>Conduct an analysis to identify gaps between current telework capabilities and the IT needs of employees who will work from home or other remote sites during a pandemic (laptops, broadband, dial-up, fax machines, printers, help desk), then address the gaps.</td>
<td>Telework Gap analysis Report</td>
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<tr>
<td>Review and revise telework policies and procedures to address the needs of employees during a pandemic (security, user communications, help desk, operations and maintenance).</td>
<td>Recommended updates to telework policies and procedures</td>
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<tr>
<td>In coordination with other organizations, identify employees who will telework during a pandemic, and provide them with telework training.</td>
<td>Telework Training Assessment and Training Plan/Schedule</td>
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<tr>
<td>Regularly test telework capabilities and address areas requiring attention. (What percentage of capabilities IT Networks would be able to handle simultaneous Any Connect or ERAP?)</td>
<td>Telework Capabilities Assessment and Report</td>
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<tr>
<td>Determine cost of providing a laptop to each employee</td>
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</tbody>
</table>
### Pandemic Influenza Preparedness Matrix (Selected activities to prepare for the impact of pandemic influenza on IT infrastructure and operations, organized into key categories)

**Legend:** ■ Lead □ Support □ N/A

<table>
<thead>
<tr>
<th>IV. Personnel</th>
<th>Proposed Deliverable</th>
</tr>
</thead>
<tbody>
<tr>
<td>a. Identify essential positions and skills, and designate backups (3-deep) for essential positions, including backups in different regions.</td>
<td>Essential Positions and Skills Assessment Report</td>
</tr>
<tr>
<td>b. Conduct cross-training of staff and document work procedures to ensure functional continuity.</td>
<td>Training Assessment Report</td>
</tr>
<tr>
<td>c. Consider using alternative workforces (contractors) to support IT operations.</td>
<td>Alternative workforce Assessment Report</td>
</tr>
<tr>
<td>d. Ensure that knowledge and skills are distributed geographically, in case IT operations must be shifted to unaffected regions. Identify lines of succession for executives and other key positions.</td>
<td>Knowledge Skills Geographic Assessment and Report</td>
</tr>
<tr>
<td>e. In coordination with the Human Capitol Office (HCO), implement policies and guidelines to inhibit the spread of influenza at the worksite, including promoting hygiene and &quot;social distancing&quot; practices, and educating employees to NOT come to work if they exhibit respiratory symptoms during times of pandemic activity.</td>
<td>Hygiene and “Social Distancing” Policy Update Recommendations</td>
</tr>
<tr>
<td>f. In coordination with HCO, implement policies and procedures for handling employees in the workplace who become ill or are suspected of becoming ill with pandemic influenza.</td>
<td>Handling Employee Illnesses in the Workplace - Policy Update Recommendations</td>
</tr>
<tr>
<td>g. In coordination with HCO, implement policies for restricting travel to affected geographic areas, evacuating employees in or near affected areas, and monitoring employees returning from affected areas.</td>
<td>Employee Monitoring Policies and Procedures Report</td>
</tr>
<tr>
<td>h. In coordination with HCO, forecast and allow for employee absences due to personal illness, family member illness, community containment measures and quarantines, school and/or business closures, and public transportation closures.</td>
<td>Employee Absences Strategies Plan</td>
</tr>
</tbody>
</table>
## Pandemic Influenza Preparedness Matrix
(Selected activities to prepare for the impact of pandemic influenza on IT infrastructure and operations, organized into key categories)

<table>
<thead>
<tr>
<th>Legend:</th>
<th>Lead</th>
<th>Support</th>
<th>N/A</th>
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</thead>
<tbody>
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</table>

### Proposed Deliverable

<table>
<thead>
<tr>
<th>NCPOC</th>
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<th>AD</th>
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<th>ES</th>
<th>U&amp;NS</th>
<th>MSD</th>
<th>S&amp;P</th>
</tr>
</thead>
</table>

### i. In coordination with HCO, develop procedures and tools to account for employees during a pandemic, including monitoring the status of ill employees (employee account coordination with Communications and Liaison (C&L), develop procedures to maintain communication with absent employees during a pandemic.

Employee Monitoring Policies and Procedures Report

### j. In coordination with C&L, prepare pre-scripted messages regarding network operations and other IT issues for distribution to IT users during a pandemic.

TBD

### V. IT Security

#### a. Anticipate security incidents that could occur during a pandemic and plan how to address them with limited resources and personnel.

Anticipated Security Incidences Report

#### b. Identify security controls and mechanisms required to provide secure remote access to internal applications and services.

Remote Access Security Controls Listing

#### c. Augment existing security architectures to ensure that security controls and mechanisms required to protect the transmission of sensitive information from remote locations (e.g., home office, telework sites) are in place.

TBD

#### d. In coordination with Physical Security and Emergency Planning (PSEP), identify how to effectively monitor ID management and access control systems in the event of Guard Force shortages.

IT Assets Protection Report

#### e. In coordination with PSEP, identify how to protect IT assets if facilities are closed due to employee absences, including absences among Guard Force personnel.

IT Assets Protection Report

#### f. In coordination with C&L, develop a cyber security awareness campaign to educate users about cyber threats that may occur during a pandemic, and preventative measures they can take.

Cyber Security Awareness Report

### VI. Supplies and Services

#### a. Contact key suppliers and contractors to determine how they plan to provide supplies and services during a pandemic. Request vendor to identify contingency plan.

Supplies and Services Provision Plan
<table>
<thead>
<tr>
<th>Proposed Deliverable</th>
<th>NCPOC</th>
<th>CTO</th>
<th>AD</th>
<th>ACA</th>
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<th>U&amp;NS</th>
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<th>S&amp;P</th>
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</thead>
<tbody>
<tr>
<td>b. Develop contingency plans for unavailable supplies and</td>
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<tr>
<td>services, including establishing alternate supply chains.</td>
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<td>c. Develop service agreements with vendors for priority</td>
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<td>procurement as pandemic threat levels increase, but before</td>
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<td>pandemic activity becomes widespread.</td>
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<td>d. Prepare emergency purchase orders that can be executed</td>
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<td>when needed.</td>
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<tr>
<td>e. Assess need/gather and/or purchase supplies to support</td>
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<td>2-3 months of operations due to potential supply disruptions,</td>
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<td>and store them in central locations.</td>
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<td>f. Develop procedures for distributing and rationing</td>
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<td>supplies, as appropriate.</td>
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Legend: ■ Lead    □ Support    □ N/A
## Example of Response to IIIe, Telework Category

### Determine cost of providing a laptop to each employee

<table>
<thead>
<tr>
<th>Inventory</th>
<th>Question</th>
<th>Response</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>How Many Laptops are currently in use by IRS employees?</td>
<td>There are a total of 109,000 IRS employees. (as of 2/25/11) 50,281 laptops are currently in use.</td>
</tr>
<tr>
<td>2</td>
<td>What is the current laptop usage breakout by Business Units?</td>
<td>See Table 1 Below</td>
</tr>
<tr>
<td>3</td>
<td>If laptops were to be purchased for every IRS employee, how many more would we need?</td>
<td>58,719</td>
</tr>
<tr>
<td>4</td>
<td>How much would it cost to provide the laptops?</td>
<td>$1,205 * 58,719 = $70,756,395</td>
</tr>
<tr>
<td>5</td>
<td>If portable printers were to be provided for the newly purchased laptops, how much would it cost?</td>
<td>$210 * 58,719 = $12,330,990</td>
</tr>
<tr>
<td>6</td>
<td>How much would it cost to prepare the laptops for use?</td>
<td>It would take 4 to 6 hours per device of support time. 6 * 58,719 = 352,314 Hours @ $40.00 (Grade 12) = $14,092,560</td>
</tr>
<tr>
<td>7</td>
<td>How much would it cost to install ERAP on each laptop purchased?</td>
<td>ERAP is a managed service - provided by contract with AT&amp;T. The cost for the software and support is $10/user/month. This fee includes the VPN software (CISCO), dialer software, AT&amp;T Enterprise Management Center support 24x7, and related hardware at the Computing Centers. SME: Vernon Pearson, Enterprise Networks, Network Operations Support Services, MCC Support</td>
</tr>
<tr>
<td>8</td>
<td>How long would it take to receive the 50,913 laptops from a vendor once the order has been placed?</td>
<td>Properly planned, the vendor could deliver 70,000 units within 30 days. However, the logistics involved and the ability of IRS to accept and install 70,000 systems in 30 days would be unrealistic. Immense planning would be needed to succeed in an initiative of this enormous proportion; Otherwise the delivery window would be a lot longer.</td>
</tr>
<tr>
<td>9</td>
<td>How long would it take to prepare the laptops for use and deploy them to users?</td>
<td>4 to 6 hours per device of support time. 6 * 58,719 = 352,314 hours to prepare. Note: Our normal rate of installation of 1,000 laptops is sent to the desktop group each week. With additional resources, and improved software such as ALTIRIS, the installation rate can be significantly increased. ALTIRIS is a software program that will enable us to transfer, unattended, the data and personality from one computer to a new computer. This will dramatically increase our deployment capacity to 2 or 3 times our standard rate.</td>
</tr>
</tbody>
</table>

**SME:** Karen Nichols  
Acting Executive Assistant  
End User Equipment and Services
Table 1

All Laptops "IN USE" as of 2-25-11

<table>
<thead>
<tr>
<th>Business Unit</th>
<th>Assigned to an individual</th>
<th>Assigned to: Shared, Contractor, Vacant etc (laptops that are not assigned to individuals)</th>
<th>Total assigned to Business Unit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Appeals</td>
<td>1682</td>
<td>6</td>
<td>1688</td>
</tr>
<tr>
<td>AWSS</td>
<td>1970</td>
<td>52</td>
<td>2022</td>
</tr>
<tr>
<td>C&amp;L</td>
<td>109</td>
<td></td>
<td>109</td>
</tr>
<tr>
<td>CFO</td>
<td>165</td>
<td></td>
<td>165</td>
</tr>
<tr>
<td>Chief Counsel</td>
<td>2672</td>
<td>5</td>
<td>2677</td>
</tr>
<tr>
<td>Criminal Investigation</td>
<td>5117</td>
<td>0</td>
<td>5117</td>
</tr>
<tr>
<td>LB&amp;I</td>
<td>6037</td>
<td>40</td>
<td>6077</td>
</tr>
<tr>
<td>IT</td>
<td>7122</td>
<td>439</td>
<td>7561</td>
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<td>NHQ</td>
<td>419</td>
<td>53</td>
<td>472</td>
</tr>
<tr>
<td>SBSE</td>
<td>17630</td>
<td>47</td>
<td>17677</td>
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<tr>
<td>SBSE Campus</td>
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<tr>
<td>TAS</td>
<td>1158</td>
<td>6</td>
<td>1164</td>
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<tr>
<td>TEGE</td>
<td>2008</td>
<td>6</td>
<td>2014</td>
</tr>
<tr>
<td>W&amp;I</td>
<td>2378</td>
<td>58</td>
<td>2436</td>
</tr>
<tr>
<td>W&amp;I Campus</td>
<td>841</td>
<td>7</td>
<td>848</td>
</tr>
<tr>
<td>Total</td>
<td>49,562</td>
<td>719</td>
<td>50,281</td>
</tr>
</tbody>
</table>

SME: Karen Nichols
Acting Executive Assistant
End User Equipment and Services
ANNEX C: Pandemic Plan

HUMAN CAPITAL REFERENCE FOR PANDEMIC HEALTH ISSUES

Information for Managers

Internal Revenue Service

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Introduction

The Internal Revenue Service is committed to having a comprehensive plan to address the ramifications of a pandemic outbreak. It recognizes a pandemic outbreak would potentially have significant human capital implications. IRS employees could be infected, or exposed, as could their families. Questions will arise from managers and employees regarding human resources policies and procedures during the emergency situation that need to be answered.

Guidance on the various human capital issues that are likely to arise in the event of a pandemic outbreak is contained in the following pages. It reflects direction provided by the Office of Personnel Management (OPM), and Treasury, as well as IRS policy. Relevant links to reference sources are provided, along with fact sheets on pertinent human capital issues. Points of contact are included on each fact sheet. As such, this document is intended to serve as a reference tool that should answer most of your questions and provide instructions on where you may find more in-depth information. We encourage you to print a copy of this document for your future use.

Human Capital Office (HCO) staff should use this plan in coordination with the HCO Business Resumption/Continuity Plan along with the IRS Pandemic Plan. The HCO Business Resumption/Continuity Plan addresses those steps that HCO would take to maintain or restart operations in the event of various emergency situations, including a pandemic outbreak.

Resources:

U.S. Office of Personnel Management website, Pandemic Information:
http://www.opm.gov/pandemic/

OS GetServices
The IRS policy on pandemic health issues includes the requirement to protect the health and safety of its employees. Worklife, Recognition, and Leave Sharing (WRLS) will support this effort by making sure that all employees are informed of the services available for prevention, duration and recovery from the crisis.

Education

Education regarding prevention tips, symptoms, etc. will be shared from the many health and safety resources including: The Centers for Disease Control and Prevention (CDC) and Federal Occupational Health (FOH), and local health centers. Employees may also be provided with information from health education seminars in locations that have on-site health clinics and offices that are within 100 miles of any authorized health clinic via outreaches. The focus of Health Services Pandemic Education efforts is on individual and local community preparedness.

On-site assessment of symptoms at local health clinics

In locations where there is an authorized health clinic, nurses will be available to observe and evaluate employee symptoms. The nurses can discuss multiple pandemic health issues and concerns with employees.

Reporting employee status during a pandemic health crisis

The time and attendance system will be used to track and report employees in work/nonwork status during a pandemic health crisis. Therefore, it will be vital for managers to ensure that all hours worked, and leave taken are reported completely and accurately, including reporting telework hours worked. At the time of a pandemic episode, specific workforce data will be collected and reported as per notification by OPM.

The IRS has a protocol for reporting and responsibly reacting to absences related to pandemic influenza and to minimizing any associated risks. The Infectious Disease Protocol Procedures outline the steps to follow, and includes a flow chart of the roles and responsibilities of each party involved in the process,
both internal and external to the IRS.

Whenever any IRS employee/manager receives information that an employee has an infectious disease diagnosis, the information should be reported through the Situation Awareness Management Center (SAMC) at 1-866-216-4809 or via e-mail at samc@irs.gov. The SAMC will report the diagnosis information to the HCO:WBP:WRLS Program Manager. The information reported will not identify the individual employee with the infectious disease. However, it will provide enough information to determine the type of infectious disease and the location of possible spread of the infection, to initiate appropriate action.

**Safety and health considerations regarding work-related travel**

Information will be shared regarding steps that travelers should take before they travel and/or if they become ill while traveling. This information will be shared with managers and employees based on CDC guidance. Depending on the severity of the outbreak, the IRS will increase social distancing. This action could include cancelling non-essential face-to-face meetings, cancelling non-essential business travel, and increasing the use of conference calls, intranet-based meetings, and telework. In the event there is a CDC pandemic-related health warning recommending against nonessential travel to a geographic area, IRS will promptly notify employees and managers regarding the most current information.

**Services covered under the Health Services contract**

The health services contract includes medical consultation services. These services provide access to an Occupational Medicine Physician Consultant, who will review the doctor’s release forms of employees, if the manager has any questions or concerns for any reason. However, the manager does not have to submit the release form for review, if they do not have any questions or concerns.

The availability of vaccines for the IRS workforce for future outbreaks will be determined by the CDC and coordinated through the health service’s provider.

OPM may issue supplemental guidance in the event of an outbreak to address unexpected or unique circumstances. CDC will also provide updates as information is received from health resources. The following is a list of resources which should be referred to for additional information during a pandemic health crisis.
Resources:

Centers for Disease Control
Office Resources > Emergency & Safety > Environmental Health & Safety
IRS Human Capital Office, Health Services
Office of Personnel Management Pandemic Influenza
The IRS Source Home – Employee Resources - Worklife Programs - Health Services
The National Strategy for Pandemic Influenza Implementation Plan references the benefits of using telework to slow the spread of disease by keeping face-to-face contact to a minimum (often referred to as “social distancing”) while maintaining operations as close to normal as possible. Telework can also help retain functionality as infrastructure issues and other challenges make the main worksite difficult to access. In the event of a pandemic health crisis, managers should consider alternative locations (such as the employee’s home), alternative presence (such as having employees work different shifts with a disinfection of workspaces between shifts), or alternative work procedures (such as meeting via teleconference or virtual meeting capabilities rather than in-person).

Manager responsibilities in preparation for, and during a pandemic

Be familiar with IRM 6.800.2, IRS Telework Program and the current National Agreement in particular, Article 50 (Telework), Article 15 [Section 9] (Temporary Hardships) and Article 27 [Section 1B] (Health and Safety) and its’ application during a pandemic.

Implement telework to the greatest extent possible in the workgroup so systems are in place to support successful remote work in an emergency. Note: language in the current National Agreement (Article 27, Section 1B) specifically states, “When the Employer decides that it is necessary to move an employee from a work area due to conditions in that work area that pose a threat to that employee’s health or physical safety, a reasonable effort will be made by the Employer to find a work location for that employee elsewhere in the employee’s post of duty (POD) or other IRS office in the commuting area. Further, “if other Government facilities are not available temporary Telework will be authorized if the employee’s work may be accomplished at a Telework location.”

- In planning for a pandemic, the Business Resumption/Continuity Plan and other emergency response planning guidance applies: prior to any emergency, determine how to accomplish work especially critical mission essential work, incorporate telework as appropriate and have a plan. Make efforts to place all employees whose work can be done at a telework location and who also meet the telework requirements in Article 50 of the current National Agreement on either a BU Telework Agreement or an
**NBU Telework Agreement.** Entering into a telework agreement remains voluntary, but once on an approved telework agreement, employees are required to follow office closure procedures.

- Be familiar with agency and workgroup pandemic health crisis plans and individual expectations for telework during a pandemic health crisis.

- Thoroughly review all existing telework arrangements to ensure they comply with agency information security and safety policies and determine their applicability during a pandemic.

- Work with employees to ensure they fully understand and have the technical expertise to comply with telework guidance including agency security requirements.

- With the employee, assess and obtain requirements for working at home (supplies and equipment needed for an extended telework period).

- Integrate pandemic health crisis response expectations into telework agreements.

- Communicate expectations to all employees regarding their roles and responsibilities in relation to work in the event of a pandemic health crisis.

- Establish communication processes to notify employees of activation of this plan.

- Determine how all employees who may telework will communicate with one another and with management to accomplish work.

- Identify how time and attendance will be maintained.

- Maintain current telework agreement specifying pandemic health crisis responsibilities.

- Perform all duties assigned by management, even if they are outside usual or customary duties.

- Practice telework regularly to ensure effectiveness.

**Employee telework pandemic responsibilities**

- Be familiar with Article 50 of the [National Agreement](#), and the IRS Telework policy ([IRM 6.800.2 IRS Telework Program](#)) which includes the eligibility requirements for telework.
• Be familiar with agency and workgroup pandemic health crisis plans and individual expectations for telework during a pandemic health crisis.

• Comply with agency policies and with any additional requirements spelled out in the telework agreement especially telework environment and security requirements.

• Maintain current telework agreement specifying pandemic health crisis telework responsibilities, as appropriate.

• Perform all duties assigned by management, even if they are outside usual or customary duties.

• Practice telework regularly to ensure effectiveness.

Resources:

The following resources should be consulted for telework guidance during a pandemic health crisis:

Telework Enhancement Act:

National Agreement, Article 50:

IRM 6.800.2 IRS Telework Program:

Telework Portal:
https://organization.ds.irsnet.gov/sites/HCWBEWEB/tele/tworkdbase/default.aspx

BU Telework Agreement

NBU Telework Agreement

OPM Transmittal to Heads of Executive Departments and Agencies:
Additional Guidance:

IRS Dismissal and Closure Procedures
OPM Governmentwide Dismissal and Closure Procedures


Federal Executive Boards website: http://www.feb.gov

In addition, please see the fact sheet on the following pages for more specific information.
Fact Sheet – Telework and Emergency Preparedness

Questions and Answers

1. How should management prepare to institute telework during a pandemic?

To prepare for a pandemic or any other weather or safety-related condition (emergency) that will require employees to function in remote locations, managers should have functioning telework programs in place PRIOR TO THE EMERGENCY. All telework ready and, especially emergency essential employees who (a) have work that can be done at a telework location, (b) meet the requirements in Article 50 of the current National Agreement or IRM 6.800.2 and (c) have an approved telework agreement with their manager to telework, must be prepared to work seamlessly from their telework locations. This includes full use of communication systems for employees, managers, workgroups, and customers. Without these systems in place, the capability to sustain mission critical work will be greatly hampered.

Telework agreements must be in place to define expectations for the telework arrangement and the requirements for telework during a weather or safety-related condition (emergency). The goal during a pandemic is to maintain normal operations while protecting employees. During a pandemic, broad fluctuations in employee availability are likely. Given that, managers, employees, and organizations will have to remain highly flexible to adapt to the changing environment.

2. What is meant by “telework-ready” for weather or safety-related conditions (emergencies)?

All NBU and BU teleworkers who have an approved Telework Agreement, equipment, who have the necessary equipment and necessary work files (paper or electronic) to do during any emergency are considered “telework ready” for emergencies (weather or safety-related conditions). Also applies to designated emergency and continuity essential employees. Bargaining Unit employees should refer to the National Agreement, Article 50, Section 7 and NBU will refer to IRM 6.800.2 regarding current policy on “telework ready” for weather or safety-related conditions emergencies.

3. Can managers direct or mandate employees to telework?

All employees with an approved Frequent, Recurring and AtHoc Telework Agreement must work during emergencies/weather or safety-related conditions or take appropriate leave, previously earned comp time, or previously earned credit hours.
It is important to note that telework remains a voluntary program, and employees cannot be required to sign a telework agreement, but once they are in the Telework Program, they must follow weather or safety-related condition (emergency) telework rules.

Managers may issue a written notice to all telework ready employees to prepare to telework in advance of a pending severe weather event or other safety-related condition (emergency) when preparation time is afforded. Managers may direct employees to take their laptops and sufficient work files home as part of that preparation notice. Absent a manager direction, telework employees are still expected to reasonably anticipate that a weather or other safety-related condition may force the closure of the IRS facility and to take reasonable steps to become telework-ready.

4. **Does an employee have to be on a current Telework Agreement to telework during a pandemic?**

Yes. The Telework Enhancement Act of 2010 requires that a telework agreement must be in place prior to teleworking. Proper preparation dictates that having a current telework agreement for all employees is required and should be part of management's planning process prior to a weather or safety-related condition (emergency). It is management’s responsibility to ensure that all employees who telework (planned, unplanned or unscheduled) during an emergency have a telework agreement and work that can be done successfully at a telework site which includes having a work environment that is conducive to accomplishing the work, and which provides reasonable security and protection of government equipment and information. Copies of the employees' initial telework agreement must be uploaded by the manager (or approved proxy) to the Telework Agreement Library on the IRS Telework Portal. Subsequent telework agreements must be sent to the BOD TW Lead to attach to the employees’ records in the Telework Agreement Library.

5. **Can my supervisor prevent me from teleworking?**

Management has the right to approve, deny, suspend or terminate an employee's telework agreement. Use of telework must meet the organization's needs. Subject to the current National Agreement and IRS Telework policy in IRM 6.800.2, management decides whether the employee can work off-site, depending on the employee meeting telework eligibility requirements. This applies to weather or safety-related conditions (emergency situations) including during a pandemic.
6. What are the key factors that managers should discuss with employees when approaching them to telework (unscheduled or unplanned) during an emergency?

OPM has implemented the use of unscheduled telework during severe weather or safety-related conditions. Unscheduled telework gives federal employees the opportunity to work from home, with management approval, on a non-telework day when severe weather conditions or safety-related conditions disrupt normal business operations. All IRS locations offer the unscheduled telework option and participation is voluntary. An employee with an approved telework agreement may be required to participate in unscheduled telework when OPM in the metropolitan D.C. area or senior commissioner representatives (SCRs) in all other areas announce the option for unscheduled telework, severe weather is anticipated, or unscheduled leave policies are in place. Employees must comply with the IRS Telework Policy and Article 50 of the National Agreement. Any hours an employee works under unscheduled telework do not count toward the 80-hour limit per month for Recurring telework. Also, if an employee is a Frequent teleworker and works unscheduled telework on a day they were scheduled to report to the office, they are not required to make up the “in office” day. For any unscheduled telework, when recording time in the time and attendance system, use the Telework check box and the code for a normal workday unless otherwise advised. The weather and safety leave code is never to be used in conjunction with telework.

Weather or safety-related conditions telework policies require that telework-ready employees must be prepared to work unscheduled telework or take appropriate leave, previously earned credit hours or previously earned comp time. For this to work, employees and their managers must consider the remote environment in which that employee must operate. Do they have sufficient connectivity to get the work done? Do they have the skills to do the work that is needed? Do they have dependents who have been sent home due to the emergency? Do they have family members who are ill and need care? If the employee is not fully available for any of these reasons during regular duty hours then some flexible combination of schedule, telework, sick leave, annual leave, previously earned credit hours, previously earned comp time, and/or weather and safety leave will be necessary, tailored to each situation.

7. A child’s school has closed. Can an employee telework from home while caring for their child? If so, for how long?
No, an employee may not telework while caring for a child. It is the responsibility of the teleworking employee to make other arrangements in this case. An employee may telework during the time he or she is not responsible for childcare and must take accrued annual leave or other paid or unpaid time off while performing child care responsibilities. For example, a young child or infant who requires constant care and attention should not be left alone; therefore, the employee’s ability to telework would be limited to only the time the employee is not responsible for child care. An older child who requires minimal supervision may be at home with the employee, as long as the child is independently pursuing his or her own activities. An employee may also request a change in work schedule to perform work during the time he or she is not responsible for child care.

An employee requesting to telework must plan ahead to ensure they have sufficient work to perform at home. If the employee has completed all work assignments and can no longer contribute to the IRS mission while working at home, they should contact their supervisor to discuss what other work or leave options are available.

8. A child’s school has closed. The parent (employee) has been requested to work at a mutually agreed telework site due to an emergency (evacuation, pandemic, etc.), but must care for their child. Can the employee telework?

Telework is not a substitute for childcare. If an employee is requested to work at a mutually agreed telework site, the employee may continue to telework during the time they are not responsible for childcare. An employee is expected to take accrued annual leave or other paid time off while performing childcare responsibilities. Managers and supervisors should determine what work the employee may perform and assign work for the employee to perform during the period of evacuation. Note: The telework agreement must have all possible telework locations listed.

9. Will the IRS release employees from work to lessen the probability of significant numbers of employees catching the flu?

During a pandemic health crisis, IRS will strive to protect the health of employees while ensuring its’ work is accomplished. IRS may use a number of alternative work arrangements to promote the “social distancing” of employees with telework being the most likely. In extreme situations, IRS may also authorize evacuation payments and require employees to work from home during a pandemic health crisis (this is NOT considered telework; technically, employees receiving evacuation payments are not considered to be teleworking). For additional information regarding evacuation payments during a pandemic, see the Pay section of this document.
10. **Due to the pandemic, an employee may not be able to report to the official worksite and will temporarily work full time at their telework site. Will locality pay be affected?**

An employee’s official worksite is the location of their position of record where the employee regularly performs their duties. For an employee scheduled (while in duty status) to report at least twice a pay period on a regular and recurring basis to the regular worksite for their position of record, the regular worksite is the official worksite, and the employee is entitled to the locality rate designated for the regular worksite. However, OPM’s regulations at 5 CFR 531.605(d)(3) permit IRS to make a temporary exception to the requirement that a telework employee report at least twice a pay period to the regular worksite and allow the telework employee’s official worksite to remain the regular worksite. This holds true because the expectation is that after the emergency, the employee will return to their normal telework schedule including reporting to the POD twice a pay period.
Generally, existing leave policies are in effect during a pandemic outbreak. In addition to IRM 6.610.1, IRS Hours of Duty, Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave, and IRM 6.630.1, Absence and Leave, guidance available to managers and employees includes the IRS Dismissal and Closure Procedures, the HCO, Awards, Compensation, and Leave Policy Branch website, and the IRS, Treasury Human Capital, and OPM Pandemic Information websites, which provide multiple links to a variety of resources. Depending on the situation, supplemental guidance on options for leave flexibilities may be issued such as implementation of an unscheduled leave policy and nonessential annual leave cancellation.

Consult the following resources for consistent administration of leave during a pandemic health crisis:

**Resources:**

- Articles 32, 33, 34, 36, and 50 of the National Agreement:

- HCO Compensation and Leave website:

- IRM 6.610.1, IRS Hours of Duty:

- Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave:

- IRM 6.630.1, Absence and Leave:

- IRS Dismissal and Closure Procedures:
The IRS Source Leave website:

The IRS Source Emergency and Safety website:

The IRS Source Environmental Health & Safety website:

OPM Pandemic website:
https://www.opm.gov/policy-data-oversight/pandemic-information/

OPM's Human Resources Flexibilities Available for Federal Employees Impacted by the 2019 Novel Coronavirus

Centers for Disease Control and Prevention:
https://www.cdc.gov/flu/pandemic-resources/index.htm

Federal Executive Boards website: http://www.feb.gov

In addition, please see the fact sheet on the following pages for more specific information.
Fact Sheet - Leave flexibilities for employees adversely affected by a pandemic health crisis

Questions and Answers

1. If employees are affected by a pandemic health crisis, what types of leave or other earned paid time off may employees request?

   a) Sick leave for personal medical needs
   b) Sick leave for general family care and bereavement
   c) Sick leave to care for a family member with a serious health condition (consistent with FMLA definitions)
   d) Annual leave
   e) Weather and safety leave (under limited conditions). See FAQ 19 below
   f) Previously earned compensatory time off in lieu of overtime
   g) Previously earned compensatory time off for travel
   h) Previously earned credit hours under a flexible work schedule
   i) Previously earned time-off award hours

2. What are employees’ options if they do not have annual or sick leave, or other earned paid time off?

   Employees may apply for:

   a) Advanced sick leave
   b) Advanced annual leave
   c) Leave under the Leave Sharing Program (see Leave Sharing Program for more information)
   d) Leave under the Emergency Leave Transfer Program (if authorized for a specific emergency)
   e) Leave without pay

Employees may request to become a leave recipient before they use up their annual and sick leave. However, under the Leave Sharing Program, employees may not use donated leave until they have exhausted their annual and sick leave. You must confirm that your employee’s anticipated absence without paid leave will be at least 24 hours (for part-time employees or employees on uncommon tours of duty, the period of absence without paid leave is prorated). If OPM establishes an Emergency Leave Transfer Program, an employee is not required to exhaust their available paid leave before requesting and/or receiving donated annual leave. See Leave Sharing Program for more information.
3. **The National Agreement indicates that advanced sick leave is only available if the medical condition meets the “serious health condition” definition used in the Family and Medical Leave Act (FMLA). Is pandemic influenza considered a “serious medical condition”?**

An employee is not automatically considered to have a “serious health condition” if ill with a pandemic influenza, as defined under FMLA. Whether or not an absence qualifies for advanced sick leave must be decided on a case-by-case basis (see Exhibit 34-1 in the National Agreement for the definition of “serious health condition”). If an employee develops complications such that the illness rises to the level of a serious health condition as defined under FMLA, an employee may request up to a maximum of 30 days of advanced sick leave. For bargaining unit employees, the requirements are stated in the National Agreement.

4. **If employees exhibit signs of a pandemic health crisis, can management order employees to leave work or to telework? If so, are employees paid during the absence?**

Managers may ask employees to leave the workplace or to telework (if they have an approved telework agreement). In such cases, you should first remind your employees of their leave options when affected by a pandemic health crisis (see number 1). Such an action would generally require advance notice, opportunity to reply, and an agency decision. Managers confronted with enforced leave issues must consult with their servicing labor relations office prior to directing an employee to leave work or to telework.

5. **If employees have been exposed to a contagious disease, what types of leave or paid time off may they request?**

   a) Sick leave for personal medical needs
   b) Weather and safety leave (under limited conditions). See FAQ 19 below
   c) Annual leave
   d) Previously earned compensatory time off in lieu of overtime
   e) Previously earned compensatory time off for travel
   f) Previously earned credit hours under a flexible work schedule
   g) Previously earned time-off award hours

6. **What are options if employees do not have annual or sick leave or other earned paid time off?**

Employees may apply for:

   a) Advanced sick leave
   b) Advanced annual leave
c) Leave without pay

7. Can management require an employee to have a medical examination or physical, or prevent an employee from returning to work until the results of an examination or physical confirm the employee is not contagious?

Management may only require a medical examination when an employee’s position contains documented physical or medical requirements as per 5 CFR 339.301. Most IRS positions do not have established physical or medical requirements. When a supervisor observes an employee exhibiting signs of illness, they may express concern regarding the employee’s health and remind the employee of leave options for seeking medical attention, such as requesting sick or annual leave.

8. If an employee is healthy, but afraid to go to work or wants to leave work because of a pandemic health crisis, what type of leave or other paid time off may they request?

   a) Annual leave
   b) Previously earned compensatory time off in lieu of overtime
   c) Previously earned compensatory time off for travel
   d) Previously earned credit hours under a flexible work schedule
   e) Previously earned time off award hours

Employees should first raise their concerns with their manager to discuss appropriate action, such as moving to a different work area, taking leave, or teleworking. If an employee fails to report for duty, or leaves the duty station without approval, they may be considered absent without leave (AWOL). AWOL may result in disciplinary action, up to and including removal from Federal service.

9. May an employee call in sick after management has cancelled annual leave and ordered the employee to report for work?

Employees are entitled to use sick leave only under certain conditions and when supported by administratively acceptable evidence. Employees are expected to report to work and perform the normal duties of their position. If an employee fails to report for duty or leaves their duty station without approval, they may be considered absent without leave (AWOL), which may result in disciplinary action, up to and including removal from Federal service. If this situation arises, supervisors should consult their servicing Labor Relations specialist.

10. If an employee’s family member is affected by a pandemic health crisis, what types of leave or other paid time off may they request?
11. What are an employee’s options if they do not have annual or sick leave or other earned paid time off?

Employees may apply for:

a) Advanced sick leave
b) Advanced annual leave
c) Leave under the Leave Sharing Program (see Leave Sharing Program for more information)
d) Leave under the Emergency Leave Transfer Program (if authorized for a specific emergency)
e) Leave without pay

12. If the employee’s child’s day care center or school is closed, but the child is not sick, what types of leave or other paid time off may they request?

a) Annual leave
b) Previously earned compensatory time off in lieu of overtime
c) Previously earned compensatory time off for travel
d) Previously earned credit hours under a flexible work schedule
e) Previously earned time-off award hours

13. What are an employee’s options if they do not have annual or sick leave or other earned paid time off?

Employees may apply for:

a) Advanced annual leave
b) Leave without pay

14. If an employee’s family member dies, what types of leave or other paid time off may they request?

a) Sick leave for personal medical needs
b) Sick leave for general family care or bereavement purposes  
c) Annual leave  
d) Previously earned compensatory time off in lieu of overtime  
e) Previously earned compensatory time off for travel  
f) Previously earned credit hours under a flexible work schedule  
g) Previously earned time-off award hours

15. In a pandemic situation, are managers required to request medical documentation for sick leave requests of more than 3 days?

Under OPM’s regulations (at 5 CFR 630.405), sick leave may be granted only when the need for sick leave is supported by administratively acceptable evidence. A manager may consider an employee’s self-certification as to the reason for his or her absence as administratively acceptable evidence (i.e., an employee stating that he or she is ill and cannot report to work). Both the National Agreement and IRS policy provide that a manager may also require medical documentation when granting sick leave for an absence of more than 3 consecutive workdays. In the event of a pandemic, medical authorities may instruct individuals with flu symptoms to stay home to prevent contagion or it may be very difficult to schedule a doctor’s appointment. Managers must use their best judgment, recognizing the circumstances surrounding a pandemic and that they may exercise their existing discretionary authority in requiring medical documentation for sick leave requests in excess of 3 days.

16. An employee has scheduled their “use or lose” annual leave before the end of the leave year. If all scheduled annual leave is cancelled until further notice because employees must be at work due to a pandemic outbreak, will employees be forced to forfeit their “use or lose” annual leave?

Yes, but employees can request to restore it. If employees schedule “use or lose” annual leave in writing before the third biweekly pay period prior to the end of the leave year, and the leave is cancelled due to an exigency of the public business (i.e., an urgent need for the employee to be at work), employees may request restoration of the forfeited annual leave.

17. An employee has scheduled their “use or lose” annual leave before the end of the leave year. An employee who takes sick leave because of personal sickness or injury could have their scheduled annual leave restored if they were unable to use it before the end of the leave year. However, what if it is an employee’s family member who is sick. If an employee takes sick leave to care for a family member, will the employee’s “use or lose” annual leave be restored?

No. Only “use or lose” annual leave forfeited because of a period of absence due to an employee’s own sickness or injury may be restored. Employees who are using sick leave, donated leave, or other paid time off during a
pandemic health crisis are still responsible for scheduling and using any “use or lose” annual leave by the end of the leave year.

18. **What if an authorized official (i.e., Senior Commissioner’s Representative) closes an office due to a pandemic situation? What type of leave is granted? Must I telework?**

Normal dismissal and closure procedures apply in these situations. When employees are telework-ready (i.e., have the necessary equipment and work files to perform work at the telework location) and a weather or other safety-related condition forces the closure of their IRS facility, they are expected to perform work at their approved telework locations for their entire tour of duty (TOD). If the employee is not telework-ready for all or part of the TOD when a weather or safety-related condition forces the closure of the IRS facility, the employee may be granted an equivalent amount of weather and safety leave (i.e., the weather or other safety-related condition could not be reasonably anticipated by the employee, and he/she is unable to perform productive work at the telework site ([5 CFR 630.1605(a)(2)(i)](https://www.govinfo.gov/content/pkg/FR-2020-01-09/pdf/2020-00794.pdf)). See the National Agreement, Articles 36 and 50, the IRS Dismissal and Closures Procedures, and IRM 6.630.4, Administrative Leave, for additional information.

19. **What leave flexibilities are available if an employee is exposed to a quarantinable communicable disease as defined by Executive Order 13295? Exposure to such diseases may jeopardize the health of others, and quarantine of the exposed individual is warranted to protect the public’s health.**

Weather and safety leave may be authorized during periods of quarantine or isolation due to a **quarantinable communicable disease** (as defined by Executive Order 13295) if an employee is asymptomatic (does not exhibit symptoms of illness) and they cannot perform work at an approved location (i.e., home telework site). This supersedes the use of sick leave as would have otherwise been allowed during periods of quarantine or isolation under the sick leave regulations at 5 CFR 630.401(a)(5).

Employees may also use, as appropriate, sick leave (if exhibiting signs of illness), annual leave, advanced annual and/or sick leave, Family and Medical Leave Act leave, leave without pay, donated leave under the Voluntary Leave Transfer and Leave Bank Programs, and other paid time off such as compensatory time off and credit hours earned under flexible work schedules.
The National Strategy for Pandemic Influenza Implementation Plan references the benefits of using the Leave Sharing Program (Leave Bank, Leave Transfer, and Emergency Leave Transfer) to slow the spread of disease by offering employees leave flexibilities. Donated leave is not guaranteed, but managers and employees are permitted to apply for donated leave assistance, if they are eligible for the Leave Bank and/or Leave Transfer Programs.

**Manager Pandemic Responsibilities**

- Provide Leave Sharing Program information to employees so employees can readily apply for any available donated leave.

**Employee Pandemic Responsibilities**

- Be familiar with the Leave Sharing Program benefits and application process in the event of a pandemic health crisis occurrence.

OPM may issue supplemental guidance at the time of an outbreak to address unexpected or unique program guidelines or circumstances. The following list of internet addresses should be consulted for the leave sharing program during a pandemic health crisis:

**Resources:**

The IRS Source - [Leave Sharing Program](http://www.irs.gov)

During a pandemic outbreak, IRS will follow OPM and Treasury protocols regarding employee work schedules. Temporary telework arrangements may take effect (see Telework section of this document) and work schedules may need to be adjusted to maintain operations. Further, employees may be required to work overtime or compensatory time off in lieu of overtime in accordance with the applicable overtime regulations, the Fair Labor Standards Act (FLSA), and IRM 6.550.1, *Pay Administration*. OPM and Treasury may issue supplemental guidance at the time of an outbreak to address unexpected or unique circumstances. In the event of an evacuation order, employees may be ordered to evacuate to their residence or other safe haven (see Pay section of this document).

Consult the following resources for further guidance regarding work schedules and overtime.

**Resources:**

Articles 23 and 24 of the National Agreement:  

IRM 6.610.1, *IRS Hours of Duty*:  

IRM 6.550.1, *Pay Administration*:  

Treasury’s “Green” website:  
[http://thegreen.treas.gov/Pages/default.aspx](http://thegreen.treas.gov/Pages/default.aspx)

OPM Pandemic Information website:  

US Department of Health and Human Services:  
Federal Executive Boards website: 
http://www.feb.gov

In addition, please see the fact sheet on the following page for more specific information.
Fact Sheet - Work schedules during a pandemic health crisis

Questions and Answers

1. *Employees are on a flexitour with credit hours, gliding, or maxiflex flexible work schedule (FWS) and are teleworking from home during the pandemic. May FWS employees choose to work extra hours each day so as to earn credit hours?*

An employee must comply with existing IRS policy and the National Agreement provisions for earning credit hours. Credit hours are any hours within an FWS that are in excess of an employee’s basic work requirement and which the employee elects to work to vary the length of a workweek or another workday. Employees on a flexitour with credit hours or gliding FWS may earn, with prior managerial approval, a maximum of three credit hours per regularly scheduled workday and up to 10 credit hours on non-workdays. Employees on a maxiflex FWS may work, with prior managerial approval, a maximum of two credit hours per regularly scheduled workday and up to 10 credit hours on non-workdays. The law allows full-time employees to carryforward a maximum of 24 credit hours from one pay period to the next and part-time employees to carry forward a maximum of 25 percent of the hours in their biweekly basic work requirement from one pay period to the next (5 USC 6126).

2. *Will employees be able to continue working an FWS if a pandemic health issue reaches their area?*

If an employee is currently on an FWS, the employee may be permitted to remain on a FWS during a pandemic health crisis. However, changes in an employee’s work schedule may be necessary and are at management discretion, as long as the changes are consistent with law, regulations, and the National Agreement.
During a pandemic crisis, the infrastructure for paying employees will not be affected. Existing policies will remain in place. In accordance with OPM Pandemic Information Guidance and 5 CFR 550.409, evacuation pay (continuation of regular pay) may be provided to those employees that are ordered to evacuate from their worksites and perform work at home or a mutually agreeable alternate location during a pandemic health crisis.

Consult the following resources for further guidance regarding pay.

**Resources:**


Federal Executive Boards website:
http://www.feb.gov

Treasury Human Capital Issuance System TN-09-008, Evacuation Payments During a Pandemic Health Crisis:

In addition, please see the fact sheet on the following pages for more specific information.
Fact Sheet – Pay during a pandemic health crisis

Questions and Answers

1. **If employees are ordered not to report to their offices during a pandemic health crisis, will employees continue to receive pay? Will employees be required to use their annual leave?**

Managers may offer alternative work arrangements to ensure work is accomplished during a pandemic health crisis and employees continue to receive pay. Telework-ready employees who are under an approved Telework Agreement are expected to telework from home. Non-telework-ready employees may be ordered to evacuate their worksites and may be eligible for weather and safety leave for such period as they are prevented from safely working at an approved location.

Management may authorize evacuation payments for employees ordered to evacuate their worksites and work from home (or an alternative location mutually agreeable to the agency and employee) during a pandemic health crisis. Employees may be required to perform any work considered necessary during the period of the evacuation, provided the employee has the necessary knowledge and skills to perform the assigned work. Evacuation pay is the regular (not additional) pay an employee would normally receive, but for the evacuation. If an employee refuses to work from home, they may: lose any authorized evacuation payments; be required to use accrued annual leave (i.e., “enforced leave”); be furloughed; or be disciplined, as appropriate.

In some circumstances, management may order a furlough, in which case an employee is placed in a temporary non-duty, non-pay status.

2. **Will managers release employees from work to lessen the probability of significant numbers of employees catching the pandemic health issue?**

During a pandemic health crisis, agencies make every effort to protect the health of employees while accomplishing the Federal Government’s work., including a number of alternative work arrangements (e.g., telework), to promote the “social distancing” of employees.

3. **An employee’s office is open, but the schools are closed and the employee cannot find child care. May the employee receive evacuation payments, so employee may work at home while caring for children?**

During a pandemic health crisis, agencies may authorize evacuation payments, order employees to evacuate the worksite, and require they work from home. An employee who is ordered to work from home during a pandemic health crisis may not care for their children while performing work.
However, the employee may request changes in their work schedule to work during the periods they are not responsible for caring for the child (e.g., when the child is sleeping or when a spouse or other family member is available to care for the child).

An employee may request annual leave or other paid time off, such as earned compensatory time off in lieu of overtime, earned compensatory time off for travel, or earned credit hours to care for a healthy child.

4. How many hours of overtime may a supervisor require employees to work?

The National Agreement, Article 24, Overtime, limits an employee’s total hours worked in a day, regular work hours, and overtime to not exceed twelve (12) hours. However, an employee may be excused from overtime work for their own illness or the illness of a family member.

5. May management direct an employee to work on a Saturday or Sunday if the employee’s normal work schedule is Monday through Friday?

Yes. Management may change an employee's work schedule as long as the changes are consistent with law, regulations, and the National Agreement. In addition, managers may require employees to perform overtime work. The National Agreement, Article 24, Overtime, limits an employee’s total hours worked in a day, regular work hours, and overtime to not exceed twelve (12) hours. For additional information regarding overtime, see IRM 6.550.2, Premium Pay and Compensatory Time Off for Travel, and the National Agreement, Article 24.

6. May employees receive hazardous duty pay or environmental differential pay for potential exposure to pandemic?

No. There is no authority to pay hazardous duty pay (HDP) or environmental differential pay (EDP) for potential exposure to pandemic health crisis. HDP for white-collar employees and EDP for Federal Wage System employees is additional pay for job-related exposure to hazards, physical hardships, or working conditions of an unusually severe nature which cannot be eliminated or significantly reduced by preventive measures (e.g., safety equipment, protective clothing). HDP and EDP are not intended to compensate employees for exposure to a safety risk unrelated to their assigned duties.
The IRS Employee Assistance and Worklife Referral Services Program is available to all IRS employees and their immediate family members. Immediate family members include non-custodial children and individuals living together in a family-like relationship. Coverage is also provided for IRS employees located overseas. All services are provided by ComPsych Corporation and are completely confidential and cost-free to employees. The program has two components: Employee Assistance Services and Work-life Referral Services. The EAP provides 24-hour confidential access to assistance and counseling for personal and work-life issues. The EAP phone number is 1-800-977-7631 and the website is www.guidanceresources.com.

During a pandemic health crisis, the EAP will be available to assist individuals and groups of individuals on how to cope with grief, anxiety, stress or other issues. The EAP will help manage the behavioral consequences of anticipating or responding to a pandemic.

**EAP response services**

**During crisis**
- 24/7 manager consultation on handling workplace stress and crisis issues
- Critical Incident Stress Management (CISM):
  - Telephonic interventions
  - Stress management training
  - Debriefing as appropriate
- Ongoing website updates and handouts
- Face-to-face counseling as needed
- Telephonic counseling and consultation when face-to-face counseling is not possible (e.g., quarantine)
- Stress and anxiety management training for employees
- Manager training on maintaining calm and reducing anxiety at the workplace
After crisis

- Coaching and education on post-traumatic stress issues and how to create a new “normal.”
- Guidance for managers and employees on “ongoing recovery”
- Follow-up consultation; next steps

OPM may issue supplemental guidance at the time of an outbreak to address unexpected or unique circumstances. The following list of internet addresses should be consulted for guidance during a pandemic health crisis:

**Resources:**

- [ComPsych’s Guidance Resources website](#)
- [OPM’s Employee Assistance website](#)
- [Department of Treasury Intranet website](#)
- [Office of Personnel Management Pandemic Information website](#)
- [Centers for Disease Control](#)
- [Federal Executive Boards website](#)
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<tr>
<th>Benefits</th>
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<td>RESPONSIBLE ORGANIZATION:</td>
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<td>WORKLIFE, BENEFITS AND PERFORMANCE DIVISION</td>
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<td>BENEFITS &amp; SERVICES TEAM</td>
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<tr>
<td>CONTACT PERSON: Scott McHenry 512-499-5267</td>
</tr>
<tr>
<td>Email: <a href="mailto:Scott.C.McHenry@irs.gov">Scott.C.McHenry@irs.gov</a></td>
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Benefits for Internal Revenue Service employees and eligible family members remain unchanged during a public health emergency such as a pandemic outbreak.

Information and guidance for employees concerning benefits as listed below are available in the Employee Personnel Resource Guide. For additional assistance please call the Enterprise Service Desk toll-free at 866-743-5748 or toll-free by TTY, at 866-924-3578.

**Death Benefits** – Information about survivor benefits

**Federal Long-Term Care Insurance Program** – Information about long term insurance (FLTCIP).

**Flexible Spending Accounts** – Information about the Federal Flexible Spending accounts Program (FSAFEDS).

**Health Insurance** – Information about Federal Employees’ Health Benefits Program (FEHB)

**Life Insurance** – Information about Federal Employees’ Group Life Insurance Program (FEGLI).

**Retirement** – Information about retirement benefits.

In addition, please see the fact sheets on the following pages for more specific information about these benefits and the procedures for applying for the benefits.
Fact Sheet - Federal employee insurance programs during a pandemic health crisis

Federal Employees Health Benefits Program (FEHB):

Federal health benefits will continue regardless of the severity of a health crisis. The FEHB Program has many health plans on which employees can rely to make sure benefits continue uninterrupted. (Please see separate FACT Sheet, Information For Employees About Health Benefits During a Pandemic Health Crisis for more detailed information concerning FEHB).

Federal Long-Term Care Insurance Program (FLTCIP):

FLTCIP enrollees should contact Long Term Care Partners at 1-800-582-3337 if they have any questions about how a crisis may affect their coverage, eligibility for benefits or payment of premiums.

Federal Flexible Spending Account Program (FSAFEDS):

FSAFEDS is a program allowing employees to contribute pre-tax salary to an account(s) that may be used to pay for out-of-pocket medical expenses and dependent care expenses. FSAFEDS is administered by OPM. OPM does not see a need for special procedures for the FSAFEDS program at this time. However, with the potential for a significantly increased number of claims in the event of a pandemic, there may be a coinciding increase in the time it takes for claims to be processed and reimbursements to be received. FSAFEDS will make every effort to communicate with employees about any possible delays.

In an emergency, it is possible, though rare, that our payroll servicing agency may miss taking a FSAFEDS allotment from an employee’s pay for one or more pay periods. This should be rare, because changes in FSAFEDS allotments are only made if there is a change in the amount of the allotment. For most enrollees, there is no change in FSAFEDS allotments from one pay period to the next. No further funds would be contributed to an FSA if an FSAFEDS enrollee dies. Claims will be accepted for expenses paid on behalf of any surviving spouse and dependents until all previously allotted funds are reimbursed.

Please email fsa@opm.gov or call FSAFEDS at 1-877-372-3337 (TTY 1-800-952-0450) if any issues involving FSAFEDS allotments or claims are causing a hardship for you or your family.

Federal Employees’ Group Life Insurance Program (FEGLI):

The FEGLI Program has had experience with other emergency situations. If and when necessary, the FEGLI Program will apply expedited procedures used successfully in the past. (Please see separate Fact Sheet, Information on Filing a Federal Employees’ Group Life Insurance (FEGLI) Claim).
FACT SHEET - Information for employees about health benefits during a pandemic health crisis

During a pandemic health crisis, don’t worry about your FEHB health benefits. Your benefits will continue regardless of the severity of the crisis. During an emergency, continue to see your medical providers as you have previously. If for some reason you cannot contact your provider for needed services, go directly to an emergency room or other health care provider for services. In certain circumstances, OPM will ask the health plans to demonstrate maximum flexibility to assure your benefits coverage. Including the following:

- Fee-for-service carriers will be expected to relax certain provisions, such as their pre-certification requirement that the plan must be notified within 2 business days of an emergency admission.

- Fee-for-service carriers and HMOs will be expected to relax requirement about notification and levels of benefits payment if victims are taken to non-plan and/or non-PPO hospitals or other treatment centers.

- Carriers will be expected to make certain FEHB members get additional supplies of medication as backup for emergency situations if necessary.

During a pandemic, you may continue to use medical providers as before, and your plan will reimburse you or pay your provider directly for covered services if you are covered by a fee-for-service-plan. Present your ID card to your provider when you receive services. If you do not have your ID card, you or your provider should call your plan to verify your coverage.

If you are covered by an HMO, you should continue to use the HMO’s medical providers as before and contact your HMO customer service representative for any questions about out-of-area services.

If you have questions or problems, you may contact the Enterprise Service Desk at 1-866-743-5748 or TTY 1-866-924-3578

Names, telephone numbers and website links to service plans in the FEHB Program are posted on the OPM website (www.opm.gov/insure) as well as more detailed FEHB information.
Fact Sheet – Information on Filing a Federal Employees' Group Life Insurance (FEGLI) claim

When a covered IRS employee has died or been dismembered, or when an eligible member of an employee’s family has died, please contact the Enterprise Service Desk at 1-866-743-5748 or TTY 1-866-924-3578 to speak to a Benefits Specialist. The Benefits Specialist will provide assistance with filing the appropriate claim forms and information about your FEGLI coverage.

In the case of a national emergency such as Pandemic Influenza, you may also call the Office of Federal Employees’ Group Life Insurance (OFEGLI) at 1-800-633-4542 to file a FEGLI claim. When making the call, mention the emergency situation. Specially designated personnel will take your claim over the phone. OFEGLI will follow special procedures in a pandemic health crisis and will expedite all life insurance claims related to the emergency and pay them as soon as possible. If submitting a paper claim, please mail it to the address shown on the form as soon as possible.

Emergency information will be posted on the OPM’s website at www.opm.gov/insure. If you are unable to contact the ERC during an emergency, please contact OPM at 1-800-307-8298. *NOTE: The 1-800-307-8298 emergency phone number provided in this fact sheet will be available only during emergencies.
FACT SHEET - Applying for retirement benefits, death benefits, Social Security benefits and Thrift Savings Plan

Applying for benefits during an emergency

Information about applying for benefits can be found at the Human Capital Office website http://hco.web.irs.gov/index.html and in the Employee’s Personnel Resource Guide (EPRG). You may also request to speak to a Benefits Specialist by calling the Enterprise Service Desk.

Employees and their survivors should make every attempt to contact the IRS servicing Benefits and Services Team (BeST) through the Enterprise Service Desk to apply for voluntary and disability retirement or death benefits. In the event you are unable to reach the Enterprise Service Desk due to a National Emergency, emergency information will be posted on OPM’s website (www.opm.gov/insure). Or you may contact OPM at 1-800-307-8298. *NOTE: The 1-800-307-8298 emergency phone number provided in this fact sheet will be available only during emergencies.

Applying for voluntary retirement benefits

CSRS employees should request a SF 2801, CSRS Retirement Application package and FERS employees should request a SF 3107, FERS Retirement Application Package, through the Employee Connection by calling the Enterprise Service Desk at (866) 743-5748 or TTY (866) 924-3578. If you need assistance in completing the package or have questions you may request to speak to a Benefits Specialist by calling the Enterprise Service Desk at this number. After completing the application package an employee should submit it to their servicing BeST office as indicated in the package.

Applying for disability retirement benefits

CSRS employees should request a SF 2801, CSRS Disability Retirement Application package and FERS employees should request a SF 3107, FERS Disability Retirement Application Package, through the Employee Connection by calling the Enterprise Service Desk at (866) 743-5748 or TTY (866) 924-3578. If you need assistance in completing the package or have questions, you may request to speak to a Benefits Specialist by calling the Enterprise Service Desk at this number. After completing the application package, an employee should submit it to their servicing BeST office as indicated in the package.

Death benefits

To report the death of an employee, call the Enterprise Service Desk at (866) 743-5748 or TTY (866) 924-3578. You may also request to speak to a Benefits Specialist by calling the Enterprise Service Desk. If you are unable to reach the Enterprise Service Desk.
Desk or BeST Office during an emergency you may call OPM’s emergency hotline at 1-800-307-8298 or go to www.opm.gov/retire. Click on “Report an Employee’s Death” and fill out the online report. Although calling OPM or filling out the online report of death will start the survivor benefit payment process, OPM will still need to receive important documentation from the IRS BeST Office to finalize the survivor benefits.

Social Security benefits

You may apply for Social Security retirement benefits online at www.ssa.gov or by phone at 1-800-772-1213. When applying for Social Security benefits, the following information must be provided: Social Security number, birth certificate, W-2 forms or self-employment tax return for last year, military discharge papers, the name of your bank, and your account number (to ensure benefits will be directly deposited into your account).

Thrift Savings Plan

In the event of major national or regional emergency the Thrift Savings Plan (TSP) may offer various emergency relief options, such as financial hardship in-service withdrawals. To find out information about emergency relief products offered by TSP or to find out information on the benefits payable to survivors of Federal employees who participate in TSP, call 1-877-968-3778 or go to www.tsp.gov.
Hiring Policies, Flexibilities/Authorities

RESPONSIBLE ORGANIZATION:
TALENT, HIRING, AND RECRUITMENT
POLICY & PROGRAMS

CONTACT PERSON: Stefanie Derickson, 512-433-5627
Email: Stefanie.M.Derickson@irs.gov

Treasury/IRS will use the existing hiring flexibilities, authorities, and policies in place in the event of a pandemic outbreak. Treasury will pursue delegated authority from OPM for any workplace hiring that currently requires OPM approval.

Resources:

Emergency Hiring Information:

- For hiring flexibilities with and without OPM approval, see OPM’s Pandemic Information website at: http://www.opm.gov/policy-data-oversight/pandemic-information/work-hiring-arrangements/#url=Hiring-Flexibilities

In addition, please see the fact sheet on the following pages for more specific information.
Fact Sheet - What hiring strategies could IRS or a manager use during a pandemic health crisis?

<table>
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<th>Direct hiring flexibilities IRS can use now without OPM approval</th>
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Utilize existing workforce: IRS remains subject to the Treasury/IRS policies and the National Agreement. Managers may detail or temporarily promote current employees into affected positions for up to 120 days. Details to the same grade/promotion potential beyond 120 days must be done in 1-year increments. Agency Career Transition Assistant Plan (CTAP) selection priority does not apply to placements for up to 120 days. Incentives to consider if employees need to be encouraged to relocate:

- Retention, Relocation, and Recruitment Incentives – *(IRM 6.575.1)*

Expected service authority: Excepted appointments under *5 CFR, Chapter 1, Subchapter B, Part 213* and *Part 302* are used to fill positions exempt from the competitive service. These types of appointments do not require competition. The Office of Personnel Management (OPM) authorizes the positions to be filled by excepted appointments under the Schedules A, B, and C. Examples of the types of hires include:

- Schedule A – persons with disabilities;
- Schedule B – selections for positions other than those of a confidential or policy-determining nature
- Schedule C – selections for positions of a confidential or policy-determining nature.
- Schedule D – recent graduates, interns (students), Presidential Management Program (Pathways – new authority implemented during FY 2012).

Excepted Service Appointments such as:

- Veterans Recruitment Appointments – *5 CFR 307*
- Experts and Consultants – *5 CFR 304*
- Temporary Assignments under the Intergovernmental Personnel Act (IPA) – *5 CFR 334*
- Hiring of 30% or more disabled veterans – *5 CFR 307*
- Volunteer Service – *5 CFR 308*
- Spouses and Widows/Widowers of Certain Military Members - *5 CFR 315.612*
**30-Day critical need appointment:** 5 CFR 213.3102(i)(2). This authority may be useful to immediately appoint individuals with specialized knowledge, skills, abilities, or competencies to address the outbreak while IRS explores other long-term staffing options. IRS may make 30-day appointments and may extend them for an additional 30 days.

**One-year, 1040 work hours per year appointments in remote/isolated locations:** 5 CFR 213.3102(i)(1). This authority may be useful to immediately handle an outbreak affecting only an isolated area. It allows 1-year, 1040 work hours per year in remote/isolated locations. IRS may appoint individuals for up to 1 year to work less than 1040 hours per year. Appointments may be extended in 1-year increments indefinitely.

**Reemploying former federal employees:** Under 5 CFR 315 subpart D, IRS may reappoint people previously employed under a career or career-conditional appointment by reinstatement to a competitive service position.

**Reemployed annuitant with salary offset:** Under 5 U.S.C. 8344 or 8468, IRS has the authority to reappoint individuals who are willing to work without a salary offset waiver through any applicable hiring authority (e.g., a temporary appointment under 5 CFR part 316).

**Employing faculty members:** 5 CFR 213.3102(o). IRS may appoint faculty members holding full faculty status from accredited colleges and universities, to scientific, professional, or analytical positions. Appointments are limited to 130 working days per year.

**Career Transition Assistance Plan (CTAP) and Interagency CTAP (ICTAP):** Under 5 CFR 330, subpart F and G, IRS can advertise in the local commuting area to determine if individuals eligible under these programs are available. This may help agencies identify previously unknown, well-qualified, displaced federal employees for immediate temporary, term, or permanent employment. These programs provide selection priority to well-qualified current and former displaced employees.

**Agency Reemployment Priority List (RPL):** 5 CFR 330 Subpart B. Current and former employees on RPLs are another immediate source of qualified individuals available for temporary, term, or permanent competitive service appointments. The RPL provides selection priority for IRS employees who will be or were separated by reduction in force or who have recovered from a work-related injury after more than 1 year.

**120 Days or less appointments:** Under 5 CFR 330, subpart F and G, IRS may appoint an employee with specialized skills or competencies from another agency for up to 120 days without regard to CTAP or ICTAP selection priority.
Private sector temporaries: Under 5 CFR 300, subpart E, agencies may contract with private sector temporary firms for services to meet their emergency needs. These contracts may be for 120 days and may be extended for an additional 120 days, subject to displaced employee procedures.

One-year temporary emergency need appointments: Under 5 CFR 213.3102 (i)(3), OPM may grant use of this authority in response to an outbreak (e.g. to specific agencies and/or geographic locations) or upon request by an agency affected by a pandemic outbreak.

Reemployed annuitant with salary offset waiver: Under the National Defense Authorization Act of FY2010, agencies may want to consider bringing retirees back to work during emergency situations or to supplement their workforce during a pandemic outbreak. Upon request, OPM may delegate to agency heads during a pandemic outbreak authority to waive the dual compensation reduction (salary offset) otherwise required for reemployed federal civilian annuitants. The authority to approve an IRS request to waive the salary offset of an REA lies with the Department of the Treasury until December 31, 2019.

Agency specific schedule A and B appointments: Under 5 CFR 213, OPM may authorize excepted service appointment authority for specific positions when competitive examining is not practical.

Agency specific Direct Hire Authority (DHA): Under 5 CFR 337, subpart B, Treasury may request DHA for positions needed based on a critical hiring need or severe shortage of candidates. OPM will expedite requests for agency-specific direct hire authority.

Reemploying buyouts recipients: Under 5 CFR 576, subpart B, agencies may also want to rehire retirees or others who left the Federal Government with buyouts. Depending upon the specific stature under which the retiree received the buyout, agencies may request a repayment waiver from OPM in unusual circumstances. Persons being considered for waivers must be the only qualified applicants available for the positions and possess expertise and special qualifications needed to respond to emergencies.

SES limited appointments - Under 5 CFR 317.601, agencies may make SES limited term or limited emergency appointments of career employees, as long as the appointment is within the space allocation limit previously authorized by OPM. Agencies may seek a temporary allocation from OPM if space is not currently available. Agencies may also seek authority from OPM to make limited term or limited emergency appointments of non-career employees using an automated form generated through the Executive Schedule C system.
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<tr>
<td>RESPONSIBLE ORGANIZATION: WORKFORCE RELATIONS LR STRATEGY &amp; NEGOTIATIONS</td>
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<tr>
<td>CONTACT PERSONS: Shawn C. Olsen 559-454-6032 Email: <a href="mailto:Shawn.C.Olsen@irs.gov">Shawn.C.Olsen@irs.gov</a></td>
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**Labor Relations issues during a pandemic:** Under 5 USC § 7106(a)(2)(D) the IRS has the authority, in accordance with applicable laws, to take whatever actions necessary to carry out the agency mission during emergencies. Management has the right to alter working conditions without bargaining prior to implementing the change. However, post-implementation bargaining may be required.

In the event of a pandemic health crisis, management is required to follow applicable provisions of the National Agreement when changing the working conditions of employees. In situations where management wishes to use different procedures, or where there are no existing contractual procedures or past practices covering the action, management may have post-implementation bargaining obligations. With regard to any of these situations, supervisors and managers should seek guidance and advice from their embedded and/or local labor relations office.
Infectious Disease Reporting Protocol (IDRP)
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Appendices

Appendix 1: Abbreviations

Appendix 2: Disease Information

Appendix 3: Influenza Terminology

Appendix 4: Information Sheet for Employees Using Respirators When Not Required Under the Standard
I. Introduction and Purpose

The Internal Revenue Service (IRS) Infectious Disease Reporting Protocol (IDRP) was established to protect the health of employees in the workplace by reducing the spread of infectious diseases thereby helping to maintain business operations. This protocol is responsive to:

- The Office of Personnel Management’s (OPM) Human Capital Management Policy for Pandemic Influenza
- The President’s 2009 Work/Life Initiatives
- Established IRS Emergency Preparedness operations policies
- The IRS Human Capital Reference for Pandemic Health Issues, Information for Managers.

The IRS is committed to protecting the health of its workforce and providing its employees with the essential information to enable them to do their part in preventing disease at the workplace. This document is intended to provide managers with a practical protocol to follow in the event of an incident involving a possible infectious disease or when concerns about transmission of an infection become a primary concern for IRS employees.

II. State and Local Responsibility for Infectious Disease Management

Due to the division of responsibilities between federal and state governments, local health departments have authority to investigate and intervene in cases of specific infectious diseases in order to prevent transmission within their jurisdiction. Under their authority, these state and local health departments provide direction to the general public and, on rare occasions, may recommend or implement quarantine or building closures.

In each state, health care providers are responsible for helping to limit the spread of infectious diseases. The health care providers evaluate and treat individual patients with possible infectious diseases. As such, health care providers are required to submit a report to their local health department, upon diagnosing any reportable infectious disease. The state and local health departments are then able to drive disease prevention and treatment actions based on these provider generated reports. The health departments are mandated to perform this role for all reportable infectious disease cases.

In addition, employers and employees can play an active role in disease prevention. The IRS IDRP outlines a practical response for IRS managers in support of workplace infectious disease prevention. The focus of this protocol includes: 1. informing the health department if an employee has been diagnosed with a specific infectious disease, 2. follow health department interventions when contacted, and 3. to contact the health department for advice if the IRS has not been contacted in regards to a specific infectious disease an employee may have been diagnosed with.

III. Protocol for Dealing with any Infectious Disease including Specific Examples

Infectious Disease Defined The Centers for Disease Control and Prevention (CDC) defines infectious diseases as illnesses caused by germs—usually bacteria or viruses—and spread by touching, eating, drinking, or breathing something that contains the germs. From an IRS manager perspective, any employee with a fever could potentially have an infectious disease. This cannot be determined until the employee has been evaluated by a physician.
Because germs are generally spread from person to person through touching or coughing, individuals can have a powerful impact on disease prevention by diligently following proper hand washing hygiene. Proper hand washing includes washing your hands with soap and water with a rubbing action for 20 seconds, alcohol-based hand rub or antiseptic hand wash. Practicing cough etiquette (e.g., covering the nose/mouth when coughing or sneezing with tissue or your sleeve) can effectively protect others and minimize the spread of germs.

**Infectious Diseases Selected for Protocol** The IRS IDRP seeks to provide IRS employees with guidelines to effectively prevent the spread of infectious disease and/or contain outbreaks. This protocol will provide general guidelines for managing any fever-related illness / potential infectious illness. This document will also focus specifically on three (3) of the most common infectious diseases of concern. These are: Influenza-like illnesses, Methicillin-Resistant Staphylococcus Aureus (MRSA), and Tuberculosis (TB).

Consider these specific infectious disease examples as a template for how IRS managers should deal with any fever-related illness / potential infectious disease. For an overview (to include specific details about these infectious diseases), see Appendix 2.

In general, IRS will provide employees with the current CDC recommendation for when to stay home. CDC recommends that employees with Influenza-like illness remain at home until at least 24 hours after they are free of fever (100° F [37.8° C] or greater), or signs of a fever, without the use of fever-reducing medications (e.g., Acetaminophen, Aspirin, Ibuprofen).

In the event that an IRS employee is known to be hospitalized for an infectious disease pertinent to this protocol, IRS management should contact the Situation Awareness Management Center (SAMC) via the web site through the use of the Physical Security Incident Reporting Form at http://gdi.web.irs.gov/archibus/schema/ab-products/gdi/samc/csi_samc_reporter_report_incident.axvw, via telephone 1-866-216-4809, or via secure-mail at samc@irs.gov. SAMC will contact the Human Capital Office (HCO) Program Manager for the FOH Contract for further guidance or prevention, if required. The IRS employee would need a work note from his/her physician stating that it was safe for the employee to return to the work-site, prior to returning. The employee’s manager may request that the FOH physician review a copy of the note, prior to allowing the employee to return to the work-site.

**IV. IRS Response Measures for any Fever-Related Illnesses and Selected Infectious Diseases**

**A. Influenza-like Illnesses**
IRS has established a two-phased strategy to respond to Influenza: an initial response phase designed to educate and inform, and an elevated response phase to implement broader response actions. These response phases are outlined as follows:
Initial Response Phase

1. **Employee Communication Campaign:** When the Influenza season begins in early September, IRS will begin to disseminate periodic updates regarding the Influenza virus and actions recommended by the CDC, the Federal Occupational Health (FOH), and the IRS. Managers are urged to reinforce the messages within their work areas. IRS communications to employees will contain the following educational components and recommended actions:

   - Proper hand washing hygiene
   - What to do when others at home are ill
   - Other preventive interventions at the workplace
   - Importance of promptly informing their physician of their illness or exposure to determine if they need to be treated with antiviral medication
   - Cough etiquette
   - How long to stay home when ill
   - Social distancing education

In the event of an Influenza outbreak, employees will be provided regular updates on how IRS is responding to the current outbreak. These communications will be relayed to employees via their government e-mail address, IRweb news articles, and the Employee Resource Center. Employees who do not have a government e-mail address will be provided a paper copy of news articles via their managers.

2. **Vaccination:** IRS will encourage all employees, as recommended by the CDC, to get vaccinated with the seasonal flu shot. Where possible, IRS employees will be encouraged to obtain a flu shot from their local health clinic, flu shot outreach event or via the FOH flu shot coupon program.

3. **Hand Sanitization:** To facilitate hand sanitation measures, IRS facilities were provided with wall-mounted or stand-mounted alcohol-based hand sanitizer dispensers and no-touch trash receptacles. If an additional dispenser is needed, managers should submit an ERC ticket and Facilities Management and Security Services (FMSS) will purchase and deliver refills for wall-mounted and/or stand-mounted dispensers located in common areas of IRS occupied floors/buildings. Local offices and Business Units are responsible for installing the refills in the dispensers. Business Units may order dispenser refills by submitting an ERC ticket to their FMSS Supply Territory Point of Contact. The refill will then be ordered and delivered to the requestor for installation.

4. **Office Cleaning:** The CDC does not currently recommend special cleaning; however, if there is a concern, the Senior Commissioner’s Representative (SCR) or Site Coordinator (SC) will coordinate with FMSS to determine if a special office cleaning would be appropriate. A special office cleaning would include wiping down the surfaces, walls and floor with EPA registered disinfectant of the infected area. In addition, surface sanitizing wipes may be used by employees if so desired.

5. **Surface/Shared Equipment Cleaning:** The CDC currently states that routine cleaning of certain surfaces including desktops, doorknobs, and tables may reduce the spread of flu. The flu virus can live on these surfaces for up to 24 hours. Common household cleaning products can kill the flu virus if they contain ingredients such as: alcohol or detergents(soap). It is recommended that a computer keyboard, computer mouse (and other peripherals), and telephone should be used by a single individual. For shift work and other situations where this may not be possible, managers should consider providing sufficient sanitizer wipes (available through the standard office supply contracts and purchased by the business unit) and advise employees to wipe all surfaces of shared equipment with a sanitizer wipe before their use. See [http://www.flu.gov/](http://www.flu.gov/) or HYPERLINK “http://www.cdc.gov/flu” [www.cdc.gov/flu](http://www.cdc.gov/flu).
6. **Guidance on When to Stay Home in the Event of an Influenza Outbreak**: IRS will provide employees with the current CDC recommendation for when to stay home. If an employee has an ill household member, CDC recommends that the employee may go to work but that they should monitor themselves for symptoms of Influenza and remain at home if these occur. If an employee appears to have an Influenza-like illness upon arrival at work or becomes ill during the workday, the employee should practice social distancing until they are able to go home.

7. **Employee Absenteeism**: The rate of absenteeism will be used to assist IRS in determining the health of the employee population and to support decisions to implement additional disease prevention methods, if warranted. The CDC reports between 5% and 20% of the population will get the flu in a typical year. In the event of an Influenza outbreak, managers will report flu and flu-like symptom illnesses to SAMC via the web site through the use of the Physical Security Incident Reporting Form at [http://gdi.web.irs.gov/archibus/schema/ab-products/gdi/samc/csi_samc_reporter_report_incident.axvwb](http://gdi.web.irs.gov/archibus/schema/ab-products/gdi/samc/csi_samc_reporter_report_incident.axvwb), via telephone 1-866-216-4809, or via secure e-mail at [samc@irs.gov](mailto:samc@irs.gov).

If the illness rate meets the criteria established in the above procedures, SAMC will notify the appropriate SCR or SC for further action, if necessary. Baseline data on leave usage obtained from Single Entry Time Reporting (SETR) will be available to compare for levels of absenteeism. The SAMC immediately notifies HCO, Program Manager, SCR, impacted Security Section Chief, Territory Manager, and on duty Watch Commander with an immediate notification of any infectious disease reported. This report will be transmitted to FOH.

8. **Communications**: Managers should reinforce the messages within their work areas regarding proper hand hygiene, cough etiquette, and when to stay home. Campus and non-campus SCRs or SCs should consider implementation of elevated response measures and coordinate any solutions with the managers of the building.

**Elevated Response Phase**

FOH monitors the CDC for announcements for infectious disease outbreaks in communities or pandemics nationwide and provides additional guidance on prevention and elevated response measures. The FOH monitoring will include increases in hospitalization or death rate. Managers should be aware that IRS may implement additional preventive measures if absenteeism reaches 30% in any pay period. This includes employees who are absent to care for ill family members or to care for children who are home due to school closures. The SAMC, managed by the FMSS organization, will collect the current absenteeism data by IRS site and provide this information to the SCR or SC for appropriate action. The SCR or SC will coordinate with Executive Leadership and the SAMC, if an elevated response is warranted.
Elevated response measures may include the following:

**1. Social Distancing and Alternate Worksites:** Managers will implement social distancing principles where possible. This includes the following:

- **Discourage hand shaking and other close contact.**
- **Separation of employees by six (6) or more feet. Less than six (6) feet can be considered if separated by a partition.**
- **If seat assignments or work areas cannot be adjusted to accommodate the 6-foot separation, managers will consider if the work is conducive to alternate worksites or telecommuting. If the work accommodates an alternative worksite or telecommuting, managers will consider these options on a case-by-case basis.**
- **Teleconferencing should be used instead of face-to-face meetings. If a face-to-face meeting is required, managers should ensure that seating is arranged so that participants are seated well apart from each other.**
- **Managers will apply flexible and compressed work schedules to assist in maintaining distance between employees. Managers will also support telework options – especially for those employees identified as high risk (see Appendix 3).**

In accordance with the IRS Continuity of Operations Plan (COOP) and to prepare for any emergency situation, managers will ensure that mission-critical employees have been pre-identified. If there is a requirement for these employees to accomplish their continuity work remotely, telework procedures must be implemented in advance of the need. Telework Agreements must specify the mandatory use of telework for all mission essential employees, and those employees must be under a Frequent or Recurring telework agreement.

For all other telework ready employees, when senior level management determines the need for social distancing or other strategies to contain the spread of disease, managers will be advised of the options that may be used including emergency telework, unscheduled telework, or temporary full time telework. Employees who do not telework and Adhoc teleworkers will not be required to do emergency telework and may be granted excused absence (administrative leave).

**2. Limitations or Restrictions on Travel:** As needed, IRS will limit or postpone unnecessary travel to affected geographic areas (domestic or international). As needed, IRS will cancel non-essential business travel. Telecommuting will be utilized whenever possible for IRS employees working in or near an affected area.

**3. Employees Exhibiting Flu-Like Symptoms:** If an employee is exhibiting (or has indicated that they have experienced during the previous 24 hours) Influenza-like symptoms such as fever or chills, and cough or sore throat, managers will express concern regarding the employee's health. If the employee has a fever-related illness (a temperature 100° F [37.8° C] or greater), the manager should encourage the employee to request leave and once approved, go home as soon as possible.

Obtaining an employee’s agreement to take sick leave, annual leave, or leave without pay is preferable, but in some circumstances an employee may be directed to take leave. Managers needing to require an employee take leave must consult with their local servicing Labor Relations Specialist or subject matter experts on leave prior to directing an employee to leave work or work from home.
4. **Facemasks and Disposable Respirators**: The current CDC guidance states that, in general, facemasks and respirators are not recommended as protection from Influenza-like illnesses. However, employees may voluntarily wear a facemask or respirator. Any employee who voluntarily wears a facemask or respirator will be provided with the Occupational Safety and Health Administration (OSHA) Respiratory Protection by their manager (See Appendix 4). Facemasks and respirators will not be purchased by IRS unless recommended by the CDC.

B. **Methicillin-Resistant Staphylococcus Aureus (MRSA)**

MRSA is usually contagious between persons via skin to skin contact. This is not normally a concern in a routine office setting. MRSA is a reportable infectious disease, therefore the health department is required to contact the IRS and if there is any risk to the employees at the work-site, additional guidance will be provided. When an employee with a diagnosed MRSA infection informs their manager of the illness, the manager will report the infectious disease to SAMC via the web site through the use of the Physical Security Incident Reporting Form at [http://gdi.web.irs.gov/archibus/schema/ab-products/gdi/samc/csi_samc_reporter_report_incident.axvw](http://gdi.web.irs.gov/archibus/schema/ab-products/gdi/samc/csi_samc_reporter_report_incident.axvw), via telephone 1-866-216-4809, or via secure e-mail at samlc@irs.gov. The manager of the infected employee will inform the employee that a note from his/her physician will be required prior to allowing him/her to return to work.

The Employee Support Services (ESS) Continuity Operations Office will provide an email notification within one (1) day of receiving a diagnosed MRSA case with:

- **Field Operations Manager of the SCR Branch**
- **Director of WorkLife, Benefits, and Performance Division**
- **HCO Program Manager for the FOH Contract**
- **Director of Facilities Management and Security Services**

The local SCR or SC will work with the Safety Officers and FMSS to ensure that building maintenance cleans the worksite (e.g., desk top, telephone, computer, computer keypad and mouse).

C. **Tuberculosis (TB)**

If an employee reports a case of TB, the manager will report the case to the SAMC. Managers will inform the infected employee that a note from his/her physician will be required prior to allowing them to return to work.

As with all reportable infectious diseases, the local and/or state health department will be contacting the IRS and FOH if any work-site contact investigation / intervention are appropriate. However, if this initial communication has not occurred, it would be appropriate for the IRS manager to contact the SAMC to inquire about any necessary work-site interventions.

D. **Additional Infectious Diseases**

While this protocol details IRS response for Flu, MRSA and Tuberculosis, it is also meant to provide general guidance for new outbreaks of illnesses or when emerging diseases occur. Currently, local health departments are required to report on and follow-up on close to 80 diseases as part of the national disease surveillance and investigation efforts. These diseases include: Anthrax, Dengue, Ebola, Foodborne Disease, Hantavirus, Hepatitis, HIV/AIDS, Lassa, Legionella, Lyme Disease, Marburg, Measles, Mumps, Pertussis (Whooping Cough), Plague, Rabies, Rubella, Severe Acute Respiratory Syndrome (SARS), Smallpox, Tularemia, West Nile and Yellow Fever.
If an employee is diagnosed with any infectious disease, the IRS manager should contact SAMC to ensure that the initial communication has occurred and to inquire about any necessary work-site interventions.

As appropriate, specific information including the type of infectious disease, ease of transmission, current virulence, and protective measures will be obtained from medical professionals and communicated to IRS managers and employees as soon as available.

V. IRS Infectious Disease Protocol Communications Guidelines

IRS will provide employees with periodic communications that reinforce IRS policy and inform employees about agency-wide disease prevention and response strategies. To maximize preparedness, minimize the spread of disease, and support continued operations, managers should ensure employees are aware of their responsibilities in advance of any potential public health event. The guidelines below provide suggestions to managers that will enhance preparedness as well as outline steps in response to the types of diseases described in this protocol.

A. Employee Education and Communications Plan

IRS communications about infectious disease are designed to:

1. Mitigate unwarranted fears
2. Increase awareness about disease prevention and health promotion
3. Inform about IRS preparedness and response plans
4. Advise employees about options available to them

Because of the need to protect employee privacy and to share accurate health information, written communications to employees will be prepared and issued by a selected group of organizations:

- Communication and Liaison (C&L)
- Senior Commissioner Representative (SCR)
- Site Coordinator (SC)
- Human Capital Office (HCO)
- Facilities Management and Security Services (FMSS)

Managers should reinforce IRS infectious disease policy and plans in their workgroup. Managers should not originate any written communications on infectious disease without coordinating the communication with their SCR or SC.

Important elements of IRS disease prevention communications are listed below:

1. The methods and advantages of proper hand hygiene and cough etiquette as described in Section III.

2. IRS recommends that when employees request leave due to an infectious disease that they voluntarily inform managers and provide information regarding possible exposure to co-workers. This is to protect the health of co-workers and to prevent a infectious disease outbreak in the workplace.
If an employee has an infectious disease and does not volunteer this information, it may be useful to have the IRS manager contact the SCR or SC. The SCR or SC will contact SAMC. In the event that the employee is infected with a reportable infectious disease, the SAMC should give this information to FOH. The SAMC will contact the HCO Program Manager for the FOH Contract in a confidential manner. In these instances, FOH will investigate and determine if the infectious disease has been reported to the health department. The sole purpose of this is to protect the other IRS employees at the worksite.

As previously noted, any reportable infectious disease should have mandated a call from the health department to the IRS and FOH if there was any work-site risk.

Managers should stress that the information employees provide will only be used to track the spread of disease and to help IRS make decisions relevant to implementing specific disease prevention or containment solutions. In accordance with the Privacy Act of 1974 (as amended), identifying information about employees will not be disclosed.

3. Resources available to employees, including behavioral health providers, can address the emotional needs of concerned employees and their families in the event of an infectious disease crisis. Managers can request consultation with the Employee Assistance Program (EAP) to help them determine the scope of support activities needed.

Although a rare outcome, death from infectious disease does occur and frequently is unpredictable. Again, it would be important to contact SAMC for FOH assistance under these circumstances.

B. Actions by Managers
When IRS managers receive information that an employee is suspected to have MRSA, TB infection, or any other reportable infectious disease, they should take the following steps:

1. Collect Information and Submit a Report: Collect specific information to include at a minimum the items listed below. The information will not identify the individual employee with the infectious disease. Managers assemble the following information:
   - Name of the infectious disease
   - Employee’s office building code (e.g., Laguna Niguel, CA LG1043). This is identified in the Discovery Directory of the IRweb, under LOCATION.
   - Floor number
   - Room number
   - IRS manager’s name and phone number

Submit a report of confirmed or suspected disease through the SAMC via the web site through the use of the Physical Security Incident Reporting Form at http://gdi.web.irs.gov/archibus/schema/ab-products/gdi/samc/csi_samc_reporter_report_incident.axwv, via telephone: 1-866-216-4809 or via secure e-mail at samc@irs.gov. SAMC will send this data expeditiously to the FOH POC.
In some cases, it may be difficult or impossible to culture the responsible microorganism and/or to confirm an infection using other laboratory tests. The SCR or SC will need to contact the SAMC. The SAMC will contact the HCO Program Manager who will contact FOH to determine if co-workers need to be advised of the incident of potential exposure. The report(s) will adhere to Privacy Act standards. Managers will provide the report to SAMC as outlined in the Internal Revenue Manual (IRM) 10.2.8 Physical Security Incident Reporting available online at: http://gdi.web.irs.gov/archibus/schema/ab-products/gdi/samc/csi_samc_reporter_report_incident.axvw.

The information submitted to SAMC, and communicated to FOH, will be used by FOH to determine if further disease prevention actions are required at a particular location. If there is any possibility that the disease could have been contracted at work, or could be a work related illness, SAMC will notify FMSS to ensure compliance with any OSHA required investigation or documentation.

2. Collaborate and Plan: Ensure FMSS analysis and recommendations are shared with the SCR or SC and the HCO Program Manager for the FOH Contract in order to initiate the best course of action. Request assistance as necessary from the SCR or SC.

3. Take Recommended Actions: Take actions to prevent disease, address employee concerns, and advise appropriate level of IRS officials.

- Depending on the specific disease type, certain actions (e.g., sanitizing surfaces, social distancing policies, alternate work schedules, involvement of the EAP) can be initiated by managers to address disease prevention and employee concerns.
- Supervisors should advise their managers of any efforts they have taken within their immediate influence to prevent the spread of an infectious disease or address employee concern. It will be a Business Unit or Functional Division preference on how this information is shared within the organization.

C. Actions by Facilities Management and Security Services (FMSS)

1. SAMC will provide a copy of incidents reported based on the data query requested for all infectious disease reported to HCO and Program Manager. If the information available in the SAMC report reveals that any office building or office area has an excessively high proportion of affected employees, FMSS will send an email ALERT message to the SC, SCR and HCO Program Manager for the FOH Contract who has authority over the affected building. Once the absenteeism criteria of 30% has been reached for a single building during the Influenza season, FMSS will prepare a SAMC summary report and continue to provide a report on a weekly basis until the absenteeism levels have dropped to less than 20%.

2. FMSS will prepare and distribute the summarized SAMC report information on a monthly basis within four (4) workdays after the last day of the month to Field Manager of the SCR Branch, Director of WorkLife, Benefits, and Performance Division, and Director of FMSS.

3. FMSS will prepare the report of Infectious Disease incidents in all cases and issue the report to the SCR or SC.
D. Actions by Senior Commissioner Representative (SCR) or Site Coordinator (SC)

1. The SCR or SC will contact the SAMC to address the prevention of a disease spreading when a single case of diagnosed MRSA or active TB infection is identified, as well as if Influenza-like illnesses reaches 30%. SAMC will contact the HCO Program Manager for the FOH Contract.

2. Coordinate with HCO, FMSS, and C&L as to local response and communications.

3. As needed, coordinate with and provide status to IRS Senior Leadership.

4. If warranted, establish an Incident Management Team, serving role of Incident Commander, and following IRS Business Continuity process.

E. Federal Occupational Health (FOH)

The information in the manager's reports submitted to SAMC will be used to monitor the spread of disease in IRS buildings. At any time throughout the process, it is recommended that through the HCO Program Manager for the FOH Contract, the SCR or SC seek occupational health consultation from FOH to determine the need for appropriate actions regarding any/all infectious diseases. In rare circumstances, the transmission rate of a disease may be significant in a specific building and additional precautions may be warranted.

Appendix 1: Abbreviations

- **CDC**: Centers for Disease Control and Prevention
- **C&L**: Communication and Liaison
- **COOP**: Continuity of Operations Plan
- **EAP**: Employee Assistance Program
- **ESS**: Employee Support Services
- **FOH**: Federal Occupational Health
- **HCO**: Human Capital Office
- **IDRP**: Infectious Disease Reporting Protocol
- **MRSA**: Methicillin-Resistant Staphylococcus Aureus
- **OPM**: Office of Personnel Management
- **OSHA**: Occupational Safety and Health Administration
- **FMSS**: Facilities Management and Security Services
- **SAMC**: Situation Awareness Management Center
- **SC**: Site Coordinator (Campus)
- **SCR**: Senior Commissioner Representative (Campus or non-campus)
- **SETR**: Single Entry Time Reporting
- **TB**: Tuberculosis
Appendix 2: Disease Information

Each disease overview provides a list of symptoms and how the particular disease is spread. This information is only listed for general interest. This brief overview is not to be used as a diagnostic tool. Influenza-like Illness (ILI) = fever (100° F [37.8° C] or greater) AND cough and/or sore throat. (in the absence of a known cause other than influenza)

**Influenza symptoms:**
- Fever
- Cough
- Fatigue
- Pain in chest or abdomen
- Chills
- Sore throat
- Nausea
- Rapid breathing or difficulty in breathing
- Body aches
- Headache
- Vomiting and/or Diarrhea

**How Influenza Spreads:** Influenza spreads mainly through the coughs and sneezes of people who are already sick with the virus. It may also be spread by touching contaminated objects (e.g., counters, door knobs, elevator buttons) and then touching your nose or mouth.

**Infectious Period:** People with an Influenza infection may spread disease to others from one (1) day before they develop symptoms to up to seven (7) days or more after they get sick. Some people who have the disease may not have any symptoms, but they may still spread disease to others while they are infected.

**MRSA:** A potentially dangerous type of staphylococcal bacteria that is resistant to certain antibiotics and may cause skin and other infections. You can get MRSA through direct contact with an infected person or by sharing personal items (e.g., towels and razors) that have touched infected skin.

**Symptoms:** MRSA may appear like a bump (often resembles a bug/spider bite) or an infected area on the skin that may be:
- Red
- Swollen
- Painful
- Warm to the touch
- Full of pus or other drainage
- Accompanied by a fever

**Incidence Rate:** For US population in 2012, 2.4 in 10,000 persons were hospitalized with an MRSA infection.

**How MRSA Spreads:** MRSA can be spread from person to person in a number of ways. These include touching the skin of another person who is colonized (exhibits no signs of an infection but specimen cultures taken from their body would test positive for the MRSA) with MRSA; touching the skin of someone who has an active MRSA infection; breathing the tiny droplets that are expelled during breathing, coughing, or sneezing from a person who has a respiratory infection with MRSA; and touching a MRSA contaminated surface. Most MRSA infections are skin infections. Spread of this infection to others can be minimized by treating the affected person with antibiotics and keeping the involved area of skin covered.
TB: A disease caused by the bacteria Mycobacterium Tuberculosis. Health department may contact manager at worksite and perform an investigation to determine whether co-workers are at risk.

**Symptoms:**
- A bad cough that lasts 3 weeks or longer
- Pain in the chest
- Coughing up blood or sputum (phlegm from deep inside the lungs)
- Weakness or fatigue
- No appetite
- Weight loss
- Chills
- Fever
- Sweating at night

**Incidence Rate:** In 2013, there were 9,582 TB cases reported in the United States, with an estimated incidence rate of 4 cases per 100,000 persons.

**How TB Spreads:** TB mainly infects the lungs, although it can affect other organs as well. When someone with untreated TB coughs, laughs, sings, or sneezes, the air is filled with droplets containing the bacteria. These bacteria can stay in the air for several hours, depending on the environment. The usual way a person gets TB is by inhaling these infected droplets. Anyone near the sick person can breathe TB bacteria into their lungs. It is important to note that TB cannot be spread by touching surfaces, clothing, or other items that a person infected by TB has touched.

**Appendix 3: Influenza Terminology**

**Flu:** synonymous with Influenza

**High Risk Individuals:** High risk refers to persons who have certain conditions (e.g., pregnancy, chronic medical conditions, and individuals 65 years of age or older) that place them at higher risk for severe complications from Influenza.

**Pandemic Flu:** Pandemic flu refers to a worldwide outbreak of Influenza among people when a new strain of a virus emerges that has the ability to infect humans and to spread from person to person. During the early phases of an Influenza pandemic, people might not have any natural immunity to the new strain. As a result, the disease spreads rapidly among the population. A pandemic will also be an extended event with multiple waves of outbreaks in the same geographic area, and each outbreak could last from six (6) to eight (8) weeks with the entire pandemic occurring over the course of a year or longer.

**Seasonal (or common) Flu:** A respiratory illness that can be transmitted from person to person (generally in the fall and winter in the United States). Most people have some immunity. A vaccine, designed to match the Influenza viruses likely to be circulating, is prepared yearly in advance of the spread of seasonal influenza in the community.

Dust masks are considered respirators by OSHA and approved for a variety of germs and particulates. If a dust mask is worn voluntarily, ensure it is OSHA approved for the particular hazard. Respirators are an effective method of protection against designated hazards when properly selected and worn. Respirator use is encouraged, even when exposures are below the exposure limit, to provide an additional level of comfort and protection for workers. However, if a respirator is used improperly or not kept clean, the respirator itself can become a hazard to the worker. Sometimes, workers may wear respirators to avoid exposures to hazards, even if the amount of hazardous substance does not exceed the limits set by OSHA standards. If your employer provides respirators for your voluntary use, or if you provide your own respirator, you need to take certain precautions to be sure that the respirator itself does not present a hazard.

You should do the following:

1. Read and follow all instructions provided by the manufacturer on use, maintenance, cleaning and care, and warnings regarding the respirators limitations.

2. Choose respirators certified for use to protect against the contaminant of concern. The National Institute for Occupational Safety and Health (NIOSH) and Health of the U.S. Department of Health and Human Services, certifies respirators. A label or statement of certification should appear on the respirator or respirator packaging. It will tell you what the respirator is designed for and how much it will protect you.

3. Do not wear your respirator into atmospheres containing contaminants for which your respirator is not designed to protect against. For example, a respirator designed to filter dust particles will not protect you against gases, vapors, or very small solid particles of fumes or smoke.

4. Keep track of your respirator so that you do not mistakenly use someone else’s respirator.
References:

Campus Procedures

NOTE: Reporting Infectious Diseases includes flu-like symptoms, measles, TB, MRSA, and other infectious diseases.

If you learn someone is ill with an infectious disease, notify their manager of record.

Frontline Manager of Record:
- Provides absence report through managerial channels as soon as practicable to the Operations Chief. If employee is at the worksite, the manager should encourage the employee to request leave, and once approved, to go home as soon as possible.
- Provides absence reports to the Campus Site Coordinator based on the severity of the outbreak.
- A 5% increase in absences from the year before in a functional area?
- Five or more employees in proximity to each other with flu-like symptoms within a seven-day period. An employee medically diagnosed with other infectious diseases (TB, MRSA, Measles, Chicken Pox, etc).

Campus Site Coordinator determines if...

SAMC provides information to the HCO Program Manager for the FOH Contract who issues communication through Campus C&L as appropriate.

FMSS Territory Manager for the FOH Contract issues local communication as appropriate with guidance from servicewide C&L. Provides information to the FMSS Territory Office and the HCO Program Manager for the FOH Contract which will monitor the situation for possible pandemic implications.

FMSS Territory Manager coordinates on-site workplace mitigation as needed. Provides support to the Site Coordinator and HCO Program Manager as needed. Provides updates to SAMC and AMSS/HCO leadership.

NOTE: Maintaining employees’ privacy and the confidentiality of their medical information at all times. Personnel practices prohibit asking questions about employees’ medical conditions. Only relay voluntarily reported information to the frontline manager of record.

Campus Site Coordinator notifies SAMC via the Physical Security Incident Reporting Form and the FMSS Territory Manager within 30 minutes or as soon as practicable.

SCM notifies FMSS Territory Office and the HCO Program Manager for the FOH Contract which will monitor the situation for possible pandemic implications.

FMSS Territory Manager coordinates on-site workplace mitigation as needed. Provides support to the Site Coordinator and HCO Program Manager as appropriate.

CAUTION: Maintain employees’ privacy and the confidentiality of their medical information at all times. Personnel practices prohibit asking questions about employees’ medical conditions. Only relay voluntarily reported information to the frontline manager of record.
Non-Campus Procedures

Reporting an Infectious Disease

NOTE: Reporting Infectious Diseases includes flu, flu-like symptoms, measles, TB, MRSA, and other infectious diseases.

If you learn someone is ill with an infectious disease including but not limited to flu-like symptoms, notify their manager of record.

Frontline Manager of Record:
- Provides absence report through managerial channels.
- If employee is at the work-site, the manager should encourage the employee to request leave, and once approved to go home as soon as possible (as per protocol for employees with fever).

Notify SAMC via the Physical Security Incident Reporting Form within 30 minutes or as soon as practicable. Provide specific information, including date of the reported illness and the building where the employee works.

Greater than 30% absenteeism due to flu-like symptoms in a POD. An employee medically diagnosed with other infectious diseases (TB, MRSA, Measles, Chicken Pox, etc).

Five or more employees in proximity to each other with flu-like symptoms within a seven-day time period. An employee medically diagnosed with other infectious diseases (TB, MRSA, Measles, Chicken Pox, etc).

Frontline Manager of Record:
- Notifies appropriate chain of command as soon as practicable
- Reminds employees within the immediate unit of the need for proper hygiene practices
- Contacts the servicing SCR office to determine if more formal communication is necessary

SAMC notifies appropriate SCR and the HCO Program Manager for the FOH Contract who investigates the situation to determine if employees work in close proximity and if additional action is warranted.

SCR and the HCO Program Manager for the FOH Contract issues local communication as appropriate with guidance from servicewide C&L. Provides information to the FMSS Territory Manager.

SAMC notifies the FMSS Territory Manager who monitors the situation for possible pandemic implications.

FMSS Territory Manager coordinates on-site workplace mitigation as needed. Provides support to the SCR/AO and the HCO Program Manager for the FOH Contract.

Updated May 2015

CAUTION: Maintain employees’ privacy and the confidentiality of their medical information at all times.

Personnel practices prohibit asking questions about employees’ medical conditions. Only relay voluntarily reported information to the frontline manager of record.
NOTE: Reporting Infectious Diseases includes flu, flu-like symptoms, measles, TB, MRSA, and other infectious diseases.

If you learn someone is ill with an infectious disease, notify their manager of record.

Frontline Manager of Record:
provides absence report through managerial channels as soon as practicable to the Operations Chief. If employee is at the worksite, the manager should encourage the employee to request leave, and once approved, to go home as soon as possible.

Upon request, the Operations Chief provides absence reports to the Campus Site Coordinator based on the severity of the outbreak.

A 5% increase in absences from the year before in a functional area?

SCA and the HCO Program Manager for the FOH Contract which will monitor the situation for possible pandemic implications.

 FMSS Territory Manager coordinates on-site workplace mitigation as needed. Provides support to the Site Coordinator and HCO Program Manager for the FOH Contract which will monitor the situation for possible pandemic implications.

Campus Site Coordinator notifies SAMC via the Physical Security Incident Reporting Form and the FMSS Territory Manager within 30 minutes or as soon as practicable.

SAMC provides information to the HCO Program Manager for the FOH Contract who issues communication through Campus C&L as appropriate.

FMSS Territory Manager coordinates on-site workplace mitigation.

CAUTION: Maintain employees’ privacy and the confidentiality of their medical information at all times. Personnel practices prohibit asking questions about employees’ medical conditions. Only relay voluntarily reported information to the frontline manager of record.
Non-Campus Procedures

Reporting an Infectious Disease

**NOTE:** Reporting Infectious Diseases includes flu, the symptoms, measles, TB, MRSA, and other infectious diseases.

- If you learn someone is ill with an infectious disease including but not limited to flu-like symptoms, notify their manager of record.
- Frontline Manager of Record: provides absence report through managerial channels.
- If employee is at the work-site, the manager should encourage the employee to request leave, and once approved to go home as soon as possible (as per protocol for an employee with fever).
- Notify SAMC via the Physical Security Incident Reporting Form within 30 minutes or as soon as practicable. Provide specific information, including date of the reported illness and the building where the employee works.
- Greater than 30% absenteeism due to flu-like symptoms in a POD. An employee medically diagnosed with another infectious disease (TB, MRSA, Measles, Chicken Pox, etc).
- Five or more employees in proximity to each other with flu-like symptoms within a seven-day time period. An employee medically diagnosed with another infectious disease (TB, MRSA, Measles, Chicken Pox, etc).

**Frontline Manager of Record**
- Notifies appropriate chain of command as soon as practicable
- Remind employees within the immediate unit of the need for proper hygiene practices
- Contact the servicing SCR office to determine if more formal communication is necessary

**SAMC**
- Notifies appropriate SCR and the HCO Program Manager for the FOH Contract
- Who investigates situation to determine if employees work in close proximity and if additional action is warranted
- Issues local communication as appropriate with guidance from servicewide C&L. Provides information to the FMSS Territory Manager.
- Coordinates with local leadership, NTEU, and SCR LRP POC as appropriate. Implements continuity of operations procedures when rate of absenteeism impacts critical processes. Monitors situation; provides updates to SAMC and AWSS/HCO leadership.

**SAMC**
- Notifies FMSS Territory Manager which will monitor the situation for possible pandemic implications.

**OR**

- Measles, Chicken Pox, etc.
- OR
- PPD: An employee medically diagnosed with another infectious disease (TB, MRSA, Measles, Chicken Pox, etc) due to flu-like symptoms in a POD of more than 30% absenteeism.

**CAUTION:** Maintain employees' privacy and the confidentiality of their medical information at all times. Personnel practices prohibit asking questions about employees' medical conditions. Only relay voluntarily reported information to the frontline manager of record.

Updated May 2015