

Survey PCLIA ID Number: 3872
Date of Approval: March 19, 2019

SURVEY DESCRIPTION

Full name and acronym of the Survey.

Revised Form W4 Usability Testing, SU-3872

Type of Survey:

Survey

Note: the remaining questions will be simplified to refer to *the Survey* but still apply to Telephone Interview or Focus Group. If Telephone Interview or Focus Group, a copy of Interview Questions or the Moderators Guide will be requested by the Privacy Analyst.

Is this a new Survey?

Yes

Is this a reoccurring Survey?

No

Provide the dates collection of information will begin and end:

Collection will begin on March 18, 2019 and end on March 22, 2019.

Does this survey have an SOI (Statistics of Income) control number?

No

Does the Information Collection Request require OMB clearance?

Yes

What is the OMB Clearance number?

OMB 1545-2274

GENERAL BUSINESS PURPOSE

What is the general business purpose of this Survey? Provide a clear, concise description of the Survey, the reason for the Survey, and the benefits to the IRS mission.

The purpose of this research is to collect information from current Form W-2 employees, as defined by their income from wages, salaries, tips and other compensation reported on their tax return. Specifically, the research will fulfill the following objectives: 1. Identify usability issues with the proposed new Form W-4 form, based on sessions with taxpayers who have received a Form W-2 within the past four tax years. 2. Identify potential data quality issues with the new form. 3. Identify potential issues with taxpayers' ability to understand the new form instructions. 4. Measure taxpayer satisfaction with the new form. 5. Understand taxpayers' perceptions of the new form. 6. Identify how the new form will affect taxpayers' withholding decisions.

PII Details

Is Personally Identifiable Information (PII) used, collected, received, displayed, stored, maintained, or disseminated in the Survey; or is PII used to select participants? (i.e. names, addresses, email addresses, etc)?

Yes

Please specify the types of PII:

Name

Mailing address

Phone Numbers

E-mail Address

Biometric Identifiers

Tax Account Information

Are there other types of PII collected in the Survey?

Yes

Describe the other types of PII that are applicable to this Survey:

From the Phone Protocol: Age range, Household Income Level, Education Level

Is any PII data collected, disclosed, or studied on employees, taxpayers, stakeholders or other individuals who choose not to participate?

No

PRIVACY ACT & SYSTEM OF RECORDS

Is there a System of Records Notice(s) or SORN(s) that addresses the PII records in this Survey?

Yes

Enter the SORN number(s) and the complete name of the SORN(s):

IRS 00.001 Correspondence Files and Correspondence Control Files

PRIVACY ACT NOTICE

Based on the information you have provided, does the Survey require a Privacy Act Notice to be provided to the participants?

No

Please add the Disclosure office agreement date:

12/21/2019

RESPONSIBLE PARTIES

OFFICIAL USE ONLY

Incoming PII Interfaces

Does the employee/taxpayer PII come from the IRS, Treasury, or other Government system(s), application(s) or data base(s)?

Yes

List the source that the PII is extracted or derived from.

Name: IRS Compliance Data Warehouse

Transmission Method: The Contractor has access to the system via SQL or SAS.

ISA/MOU: No

Does the data come from other sources?

No

PII SENT TO EXTERNAL ORGANIZATIONS

Are the Survey results disclosed to any other Federal or State Government? (For example, the Federal Viewpoint Survey/Questionnaire - OPM gets the results.)

Yes

Identify who the information is disclosed to how the data is transmitted and if there is an Inter-Agency Agreement (ISA) /Memorandum of Understanding (MOU).

Organization Name: Congress

Transmission Method: as needed or requested, Congress will receive results and recommendations

ISA/MOU No

Organization Name: Treasury and other agencies

Transmission Method: as needed or requested, agencies will receive results and recommendations

ISA/MOU No

Are any external resources used to create the database of the participants?

No

SURVEY PARTICIPATION

Who will the Survey be administered to?

Taxpayers

Explain how participants are selected. Include a detailed description of the method and reason of selection. If selection is random, please explain.

MITRE has access to the Compliance Data Warehouse (CDW), the largest database in the IRS providing data, metadata, tools, and computing services to hundreds of research analysts whose work is aimed at improving tax administration. The dataset of records contained in the CDW represents the full universe of taxpayers. From these records, MITRE will sample

potential participants from CDW according to the following strategy: 1. Identify potential interview locations and their zip codes. 2. Select interview location. MITRE will target one location within a 150-mile radius of the Washington, DC metropolitan area. For this location, MITRE will select 1-2 zip codes where the average AGI for that zip code falls within 15% of the national mean AGI. 3. Randomly select approximately 1,200 taxpayers who were W-2 wage, salary, and/or tip earners in TY2017 and reported their addresses as being in the selected zip codes in TY2017. These taxpayers will receive invitations to participate. 4. If time and resources allow, MITRE will additionally conduct a descriptive analysis of a random sample of all W-2 wage earners nationally, to compare the characteristics of the national population with this task's invitation sample. The sampling strategy above will result in a random sample of invitees, that is, individuals we will invite to participate in the study. Based on reports from IRS Wage and Investment (W&I) of low response rates to invitations to participate in a previous study, MITRE plans to contact approximately 1,200 taxpayers to achieve a total interview sample of 20-30 participants. MITRE may also cultivate a "back-up" sample in case response rates are low for the first invitation. MITRE will record all decisions made during sampling for the final report. The recruitment strategy for contacting these individuals is described below.

How are participants notified of the Survey?

MITRE plans a multi-stage contact strategy to inform potential participants about the study and invite them to participate. First, W&I will send an introductory letter to the list of potential participants identified by MITRE. This letter will give brief information about the study and alert the taxpayer that they may be contacted by MITRE to participate in the study. The letter will also provide an IRS toll free phone number and the internet address for the IRS official website that lists current consumer surveys and studies. Taxpayers who receive the letter can call or visit the IRS official website to verify the legitimacy of the study. The introductory letter from W&I will be followed by a letter from MITRE inviting taxpayers to participate in the study. The invitation letter will provide taxpayers a MITRE phone number to call if interested in participating. MITRE will receive calls from interested taxpayers, screen taxpayers to determine eligibility for participation, and schedule interviews.

Is the Survey voluntary?

Yes

How is notice given that the Survey is optional?

Wording on the invitation letter says that the survey is optional.

How will the Survey be conducted?

Phone

Explain the procedure:

Potential participants contact MITRE at the phone number listed on the invitation letter.

Other

Please explain:

Interviews are conducted in person.

SURVEY PROCESS

Does the IRS administer or perform analysis of the survey?

Neither

Does a contractor/vendor administer or perform analysis of the survey?

Both

Provide the name of the contractor/vendor:

MITRE

Has a Contracting Officer or Contracting Officer's Representative (COR) verified:

That all applicable FAR requirements are met to engage a contractor to perform the survey?

Yes

That all required "non-disclosure" clauses are contained in the contract.

Yes

That all contractor employees who will have access to the data have signed non-disclosure agreements and the non-disclosure forms are on file with the COR.

Yes

What is the level of access and background investigation completed on contractor employees prior to access to PII about employees or taxpayers? Any contractor or subcontractor who will have access to the PII should have at least a "Moderate Risk" (NACIC) investigation. See Publication 4812 - Contractor Security Controls.

Contractor Users: Read-Only Moderate

Contractor Managers: Read-Only Moderate

INFORMATION PROTECTION

What information/results will be provided to the business owners (IRS Requestors) of the Survey?

MITRE will provide the IRS with a report that includes aggregated findings and corresponding conclusions and recommendations.

Can you confirm that employees or taxpayers who participate in the survey cannot be identified under any circumstances?

No

Please explain:

Participants cannot be identified by the IRS. The testing protocol contains a Participant ID for analysis. The Phone Screening protocol asks for email addresses, so that the participant can be contacted in the future for further studies.

Can you confirm that no adverse actions can be taken against participants regarding the participant's answer?

Yes

For employee or taxpayer Satisfaction Surveys, can you verify that no "raw" or un-aggregated employee or taxpayer data will be provided to any IRS office?

Yes

Are there any employee or taxpayer identifiers that are obtained as a result of responding to the survey?

Yes

What will be provided to the business owner, explain the business reason.

The Phone Screening protocol asks for email addresses, so that the participant can be contacted in the future for further studies.

RECORDS SCHEDULE

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

Yes

How long are the records required to be held under the corresponding RCS and how are they disposed of? Explain how long any PII data will be retained by the contractor if they are conducting the Survey on behalf of the IRS. In your response, please include the complete IRM number and specific item number and title.

All records for the survey will be deleted or destroyed in accordance with approved retention periods. Any records will be managed according to requirements under IRM 1.15.1 and 1.15.6 and will be destroyed using IRS General Records Schedule (GRS) 6.5, Item 010 and as coordinated with the IRS Records and Information Management (RIM) Program and IRS Records Officer. GRS may be superseded by IRS specific RCS in the future.

DATA SECURITY

How does the administrator of the survey guarantee that the PII regarding employees or taxpayers will not be compromised, lost or stolen when housed on IRS computers? Where and how is it stored and protected?

Government furnished property (materials, equipment, and/or information) will be provided in conjunction with required performance under this task order as determined by mutual agreement between the Government and MITRE. MITRE purchase of hardware or software tools, unless approved as part of the task order for this proposal, must be pre-approved by the IRS Contracting Officer (CO) and General Task Manager (GTM)/Project Manager (PM). At the written request of the Government, MITRE shall immediately return any property provided by the Government for MITRE's use to complete the assigned tasks. If not requested, MITRE shall continue to abide by FAR Part 45 until completion of the contract. The Government will arrange for MITRE access to IRS contractor/subcontractor data, previous studies or information that was used as a basis for development of the IRS business systems, works in progress, deliverables, and other materials essential to perform independent assessments or other activities in support of this Statement of Work (SOW).

This information will include, but not be limited to, requirements and architecture documentation, budget and expenditures information, and various planning and Concept of Operations (CONOPS) documentation for the projects under study.

Does a contractor/vendor administer or perform analysis of the survey?

Yes

Please provide the Cyber security approved security and encryption used when data is transferred electronically from IRS to Contractors and back to the IRS.

The contractor has the information. The IRS does not send the information to the contractor.

When data is not sent electronically, provide in detail the information regarding the transfer back and forth from the IRS to contractors?

N/A

How is the survey PII protected and stored when it is housed at a contractor's site, on contractor's computers? Please provide detailed information that the contractor uses regarding the physical and electronic security and protection of the data before, during, and after the survey.

Government furnished property (materials, equipment, and/or information) will be provided in conjunction with required performance under this task order as determined by mutual agreement between the Government and MITRE. MITRE purchase of hardware or software tools, unless approved as part of the task order for this proposal, must be pre-approved by the IRS CO and GTM/PM. At the written request of the Government, MITRE shall immediately return any property provided by the Government for MITRE's use to complete the assigned tasks. If not requested, MITRE shall continue to abide by FAR Part 45 until completion of the contract. The Government will arrange for MITRE access to IRS contractor/subcontractor data, previous studies or information that was used as a basis for development of the IRS business systems, works in progress, deliverables, and other materials essential to perform independent assessments or other activities in support of this SOW. This information will include, but not be limited to, requirements and architecture documentation, budget and expenditures information, and various planning and CONOPS documentation for the projects under study.

CIVIL LIBERTIES

Does the Survey maintain records describing how an individual exercises rights guaranteed by the First Amendment (including, but not limited to information regarding religious and political beliefs, freedom of speech and of the press, and freedom of assembly and petition)?

No

Will this Survey have the capability to identify, locate, and monitor individuals or groups of people?

No