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Description of document:	Internal Revenue Service (IRS) Gig Economy Workers Focus Group Research Plan 2021
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Posted date:	22-July-2024
Source of document:	FOIA Request Internal Revenue Service GLDS Support Services Stop 211 PO Box 621506 Atlanta, GA 30362-3006 Fax: 877-807-9215 IRS FOIA Public Access Portal

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Department of the Treasury
Internal Revenue Service
Privacy, Governmental Liaison and Disclosure
GLDS Support Services
Stop 93A
PO Box 621506
Atlanta, GA 30362

Date:
January 5, 2022
Employee name:
Donald Trussell
Employee ID number:
1000535704
Telephone number:
801-620-2065
Fax number:
855-205-9335
Case number:
2022-02075

This is a final response to your Freedom of Information Act (FOIA) request dated October 29, 2021, received in our office on November 1, 2021.

You asked for a copy of Task Order TIRNO-15-Z-00028, ordered from contract 2032H8-20-F-00128 (Statement of Work/Performance Work Statement, data deliverables, listing of deliverables, listing of reports, and CDRLs) and a copy of each report and presentation (such as PowerPoint slides) provided by Fors Marsh Group to IRS. These documents may be limited between June 2020 and the present.

We searched for, and located, 70 pages responsive to your request.

Of the 70 pages located in response to your request, we're enclosing 70 pages. We're releasing 64 pages without exemptions, withholding six pages in part. Redacted portions of each page are marked by the applicable FOIA exemptions which are described below:

- FOIA exemption (b)(4) protects trade secrets and privileged or confidential commercial or financial information obtained from a person.
- FOIA exemption (b)(6) exempts from disclosure files that would constitute an unwarranted invasion of personal privacy. We base the determination to withhold on balancing interests between the protection of an individual's right to privacy and the public's right to access government information.

If you have questions regarding the processing of your FOIA request, please contact the caseworker assigned to your case at the phone number listed at the top of this letter.

If you are not able to resolve any concerns you may have regarding our response with the caseworker, you have the right to seek dispute resolution services by contacting me, the FOIA Public Liaison, at 267-466-1763. The FOIA Public Liaison is responsible for assisting in reducing delays, increasing transparency, and assisting in the resolution of disputes with respect to the FOIA.

You also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, the Federal FOIA Ombudsman's office, offers mediation services to help resolve disputes between FOIA requesters and federal agencies. The contact information for OGIS is:

Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road--OGIS
College Park, MD 20740-6001
202-741-5770
877-684-6448
ogis@nara.gov
ogis.archives.gov

You have the right to file an administrative appeal within 90 days from the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552, to explain your appeal rights.

Your decision to contact the FOIA public liaison or OGIS for assistance resolving your dispute does not extend the 90-day period in which you can file an appeal.

Sincerely,



Bernard McDade
Acting Disclosure Manager
Disclosure Office 13

Enclosures:
Responsive Documents
Notice 393

ORDER FOR SUPPLIES OR SERVICES

PAGE 1 OF 35 PAGES

IMPORTANT: Mark all packages and papers with contract and/or order numbers.


1. DATE OF ORDER 07/23/2020		2. CONTRACT NO. (If any) TIRNO-15-Z-00028		6. SHIP TO:	
3. ORDER NO. 2032H8-20-F-00128		4. REQUISITION/REFERENCE NO. 5000096596		a. NAME OF CONSIGNEE See Attached Delivery Schedule	
5. ISSUING OFFICE (Address correspondence to) Procurement-Support Contracts Branch 5000 Ellin Rd Lanham-Seabrook, MD 20706-1348 Attn: MATHEW NELKER Tel: (b)(6) Email: (b)(6)@irs.gov				b. STREET ADDRESS	
7. TO:				f. SHIP VIA	
a. NAME OF CONTRACTOR FORS MARSH GROUP LLC				8. TYPE OF ORDER	
b. COMPANY NAME				<input type="checkbox"/> a. PURCHASE <input checked="" type="checkbox"/> b. DELIVERY -- Except for billing instructions on the reverse, this delivery order is subject to instructions contained on this side only of this form and is issued subject to the terms and conditions of the above-numbered contract.	
c. STREET ADDRESS 1010 N GLEBE RD STE 510				REFERENCE YOUR: Please furnish the following on the terms and conditions specified on both sides of this order and on the attached sheet, if any, including delivery as indicated.	
d. CITY ARLINGTON		e. STATE VA		f. ZIP CODE 22201-5761	
9. ACCOUNTING AND APPROPRIATION DATA See Attached Schedule(s)				10. REQUISITIONING OFFICE	

11. BUSINESS CLASSIFICATION (Check appropriate box(es)) <input checked="" type="checkbox"/> a. SMALL <input type="checkbox"/> b. OTHER THAN SMALL <input type="checkbox"/> c. DISADVANTAGED <input type="checkbox"/> d. WOMEN-OWNED <input type="checkbox"/> e. HUBZone <input type="checkbox"/> f. SERVICE-DISABLED VETERAN-OWNED <input type="checkbox"/> g. WOMEN-OWNED SMALL BUSINESS (WOSB) ELIGIBLE UNDER THE WOSB PROGRAM <input type="checkbox"/> h. EDWOSB					12. F.O.B. POINT
13. PLACE OF a. INSPECTION b. ACCEPTANCE		14. GOVERNMENT B/L NO.	15. DELIVER TO F.O.B. POINT ON OR BEFORE (Date)		16. DISCOUNT TERMS

17. SCHEDULE (See reverse for Rejections)

ITEM NO (a)	SUPPLIES OR SERVICES (b)	QUANTITY ORDERED (c)	UNIT (d)	UNIT PRICE (e)	AMOUNT (f)	QUANTITY ACCEPTED (g)
	See Attached Schedule(s) Gig Economy Worker Focus Group Research – "Understanding the Tax Knowledge of Gig Economy Workers" for the Small Business/ Self Employed (SB/SE) division of IRS. The contractor shall perform in accordance with the PWS (herein) and pursuant to the contractor's technical response and price quote (dated June 19, 2020). <u>Period of Performance:</u> July 23, 2020 through July 22, 2021					

SEE BILLING INSTRUCTIONS ON REVERSE	18. SHIPPING POINT		19. GROSS SHIPPING WEIGHT		20. INVOICE NO.		44,217.21	17(h) TOT. (Cont. pages)
	21. MAIL INVOICE TO:							
	a. NAME Invoices must be submitted via IPP						\$44,217.21	17(i) GRAND TOTAL
	b. STREET ADDRESS (or P.O. Box)							
c. CITY				d. STATE	e. ZIP CODE			

22. UNITED STATES OF AMERICA BY (Signature)  Mathew P. Nelker		23. NAME (Typed) Mathew Nelker TITLE: CONTRACTING/ORDERING OFFICER	
--	--	--	--

Digitally signed by Mathew P. Nelker
Date: 2020.07.23 15:24:12 -04'00'

SUPPLEMENTAL INVOICING INFORMATION

If desired, this order (or a copy thereof) may be used by the Contractor as the Contractor's invoice, instead of a separate invoice, provided the following statement, (signed and dated) is on (or attached to) the order: "Payment is requested in the amount of \$. No other invoice will be submitted." However, if the Contractor wishes to submit an invoice, the following information must be provided: contract number (if any), order number, item number(s), description of supplies or service, sizes, quantities, unit prices, and extended totals. Prepaid shipping costs will be indicated as a separate item on the invoice. Where shipping costs exceed \$10 (except for parcel post), the billing must be supported by a bill of lading or receipt. When several orders are invoiced to an ordering activity during the same billing period, consolidated periodic billings are encouraged.

RECEIVING REPORT

Quantity in the "Quantity Accepted" column on the face of this order has been: inspected, accepted, received by me and conforms to contract. Items listed below have been rejected for the reasons indicated.

SHIPMENT NUMBER	PARTIAL		DATE RECEIVED	SIGNATURE OF AUTHORIZED U.S. GOV'T REP.	DATE
	FINAL				
TOTAL CONTAINERS		GROSS WEIGHT	RECEIVED AT	TITLE	

REPORT OF REJECTIONS

ITEM NO.	SUPPLIES OR SERVICES	UNIT	QUANTITY REJECTED	REASON FOR REJECTION

Line Item Table

Item No.	FSC	Item Description	QTY	Unit	Unit Price	Total Value
001	R408	Gig Economy Worker Focus Group Research (Tasks 1- 6)	1.000	EA	44217.21	44217.21

Accounting and Appropriation Data

ACCT. Line No.	Accounting and Appropriation Data	Amount
001-0001	20200919D M550001 4R 2512	44217.21

Delivery Schedule

Delivery Address	Item No.	QTY	Delivery Date
	001	1.000	07/22/2021

Section I: Performance Work Statement

A. Program Background

The gig economy and online platform companies have had exponential growth during the past decade, accelerating their affects in the economy. Taxpayers who are classified as employees receive a W-2 and simply fill out a W-4 withholding form to fulfill their tax obligations. However, most companies operating in the gig economy classify their workers as independent contractors. Gig economy workers classified as independent contractors are responsible for paying all federal and state payroll taxes, depositing quarterly estimated tax payments, and maintaining comprehensive self-employment bookkeeping. These taxpayers have an increased risk of non-compliance and exposure to significant penalties. The gig economy workforce tends to have high turnover rates, increasing the likelihood they may not have the experience or resources to learn and follow required tax filing and paying requirements. The Gig Economy Compliance Strategy Team would like assistance gathering information about gig economy workers and their understanding of their tax obligations. Communications & Liaison (C&L) would like this information to help gig economy workers find the tax information they need to comply with their filing and paying requirements.

B. Program Objectives

Conduct contractor assisted focus groups with gig economy workers. The feedback will focus on the gig economy worker experiences with finding tax information specific to their needs and meeting their tax obligations. The feedback will help the IRS better understand the gig economy worker population, their understanding of tax obligations, and tax education needs. This will provide the data necessary to drive operational improvements and help gig economy workers comply with their filing and paying requirements.

C. Definitions and Acronyms

A major deficiency – includes but is not limited to shortcomings regarding measurement of concepts central to project objectives (see IRS furnished information). Examples of major deficiencies include poor operationalization of concepts, the presence of leading interview questions, and biased recruitment strategies.

- COR – Contracting Officer Representative
- SME – Subject Matter Expert
- POC – Point of Contact
- PWS – Performance Work Statement
- SB/SE Research – Small Business/Self-Employed Research
- QASP – Quality Assurance Surveillance Plan

D. Government Provided Documents

Data from IRS source(s) may be furnished to the Contractor prior to the Project Planning Conference call if deemed necessary by SB/SE Research.

The Contractor shall certify that the data processed during the performance of this

contract shall be completely purged from all data storage components of his/her computer facility and no output will be retained by the Contractor at the time the IRS work is completed for this task order. If immediate purging of all data storage components is not possible, the Contractor shall certify that any IRS data remaining in any storage component will be safeguarded to prevent unauthorized inspection or disclosure.

E. Scope of Work

In order to understand what contributes to and drives taxpayer tax knowledge and compliance, SB/SE Research proposes conducting a focus group study to examine the gig economy worker experiences with finding tax information specific to their needs.

The project requires that the Contractor:

- Recruit individuals who have experience working as a gig economy worker, preferably a platform-based gig economy worker.
- Organize online platforms to hold focus groups and provide space for 2 SB/SE Research analysts to observe each of the sessions.
- Administer focus groups, including distributing participant compensation.
- Record feedback sessions and provide transcripts (optional).
- Provide a summary analysis of all focus group sessions (optional).

F. Project Tasks / Performance Requirements

1. Project Planning: Conduct Conference Call /Submit Project Planning Summary Report

Within 10 business days after the contract is awarded, the Contractor shall coordinate a planning meeting (via telephone conference call) with the appropriate team members from SB/SE Research. The purpose of this meeting will be to establish roles and responsibilities of the Contractor and the IRS, discuss project timelines and plans for recruitment, and brainstorm focus group and testing session locations.

At the conclusion of the Planning Meeting, but not more than two (2) business days thereafter, the Contractor shall provide a project planning summary report which shall include issues/decisions made with regard to the project. The IRS/SB/SE Research will review prior to finalization.

At a minimum the Project Timeline shall include:

- Summation of Issues and Resolutions to include outstanding actions items
- Roles and Responsibilities of the COR, SB/SE Research Analysts and Contractor, including POCs, etc.

Within two (2) business days following meetings between SB/SE Research and the

Contractor, the Contractor shall provide meeting notes for review and approval by the IRS/SB/SE Research.

2. Develop/Submit Project Plan

The Contractor shall design and develop a complete Project Plan that addresses the focus group session materials, recruitment plan, analysis, and reporting.

The Contractor shall develop and execute a Project Plan that is acceptable to the Government. The Project Plan shall address at a minimum:

- Major deliverables
- Timeline of the project
- Procedures for quality assurance
- Recruitment strategy and plan for no-shows
- Study administration
- Data analysis and reporting

The Contractor's proposals and Project Plan shall address the Quality Assurance Surveillance Plan (QASP). At a minimum, the QASP will include reporting of all quality assurance activities.

This task will be completed within 15 business days after completion of Task 1.

3. Secure Facilities for Study

The Contractor shall provide a plan to secure online focus group session space. The Contractor shall ensure successful completion of all logistical arrangements, including sending participants' instructions to join their respective focus group sessions, technology requirements, providing necessary materials (if any), and appropriate tools to participate. The Contractor shall secure the online session spaces prior to recruitment. The online session spaces must have the ability to screenshare, speak verbally, submit written questions and responses, audio record the focus groups, and be able to accommodate sessions outside of regular business hours. The online session spaces must provide the ability for 2 SB/SE Research analysts to observe each of the sessions.

4. Focus Group Administration

The Contractor shall recruit participants for 6 focus group sessions lasting one-hour each with taxpayers who have recently been gig economy workers. The Contractor shall recruit participants to ensure participants can provide feedback about their experience from a wide variety of labor service companies. All focus groups will be conducted online with the ability to communicate via voice, chat, and screensharing. The Moderators Guide for the study will be developed solely by SB/SE Research and the focus groups will be moderated by the Contractor, utilizing trained moderators.

The Contractor shall recruit for 8 to 10 participants for each focus group – with the objective to retain a minimum of 8 participants per session (48 total) – and include an incentive stipend for participation. If the Contractor recommends a greater amount for honorarium, the Contractor will supply rationale and justification (including prior results/experiences). At minimum, follow-up phone calls with participants recruited will be made by the Contractor to ensure that there are at least 8 participants in each focus group. The Contractor will provide and deliver the honorarium to participants.

During focus group recruitment, the Contractor will provide SB/SE Research with weekly progress reports, including but not limited to the number of participants recruited in each session. These reports will also include issues with focus group recruitment and administration.

Upon request, the Contractor will be required to submit additional data or documentation to support the Office of Management and Budget (OMB) clearance document originated by the government. The Contractor will provide information (e.g., burden hours, number of respondents, response rates, etc.) to SB/SE Research for preparation of documents needed to obtain any and all approvals for the focus groups from the Office of Management and Budget (OMB).

5. OPTIONAL TASK: Recording and Transcription of Focus Groups

The Contractor shall provide SB/SE Research with a transcript of each focus group. The Contractor shall ensure that all participants maintain privacy through methods such as only documenting first name and last initial on any documents. The Contractor shall provide SB/SE Research with the transcript within an agreed amount of time.

6. OPTIONAL TASK: Report and Analysis of Focus Groups

The Contractor shall prepare a draft of the Focus Group Report within 10 working days of completion of focus groups. The report should summarize the key highlights of the focus groups and ensure that top-priority customer concerns are reflected in the focus group report. SB/SE Research will review the draft report and respond back to the Contractor on any comments or questions.

G. Deliverables

1. Project Planning: Conduct Conference Call /Submit Project Summary Report

- a. Project Timeline
- b. Summation of Issues and Resolutions
- c. Roles and Responsibilities of Contractor and IRS
- d. Provide meeting notes

2. Develop/Submit Project Plan

- a. Design and develop Project Plan within 15 days of completing Task 1
 - b. The Contractor's proposals and Project Plan shall address the Quality Assurance Surveillance Plan (QASP)
- 3. Focus Group Recruitment**
- a. Recruit for a minimum of 8 participants/follow-up with phone calls to ensure attendance
 - b. Provide a schedule of focus groups
 - c. Provide weekly progress reports
 - d. Upon request, submit additional data or documentation to support OMB
 - e. Provide incentive stipend to participants
 - f. Maintain participant privacy
- 4. Facilities (secure online focus group session space)**
- a. Provide and host virtual sessions prior to recruitment for all focus groups
 - b. Virtual sessions should have the ability for audio recordings
 - c. Virtual sessions should also accommodate sessions outside regular business hours
 - d. Virtual sessions should also accommodate SB/SE analysts with the ability to sit in on all focus groups
 - e. Organize and provide incentive stipend to participants
 - f. Provide logistics and other documents to participants
 - g. Provide OMB information (i.e. burden hours, etc.)
 - h. Maintain participant privacy
- 5. OPTIONAL: Transcription**
- a. Provide complete transcript of each focus group
 - b. Provide transcript within agreed timeframe
 - c. Maintain participant privacy
- 6. OPTIONAL: Recording**
- a. Provide audio recordings of each focus group
 - b. Maintain participant privacy
- 7. OPTIONAL: Analysis and Report**
- a. A summary of highlights from the focus groups
 - b. Recommendations for updated tax education communication and outreach scripting language and improvements
 - c. Any other relevant analysis/summaries
 - d. Provide draft of the Report within 10 working days of completion of sessions
 - e. Maintain participant privacy

SECTION II: ADMINISTRATIVE REQUIREMENTS

A. Period of Performance

The base period of performance shall be from July 23, 2020 through July 22, 2021.

The Government may require continued performance of any services within the limits and at the rates specified in the contract. The option provision may be exercised more than once, but the total extension of performance hereunder shall not exceed 6 months, in accordance with FAR 52.217-8 – Option to Extend Services (NOV 1999).

Base Period: July 23, 2020 through July 22, 2021.

B. Inspection and Acceptance

Inspection and acceptance of all work performed shall be by the assigned SB/SE Research COR with verification by the SB/SE Research Team 1 Chief. Written deliverables will be reviewed for accuracy, clarity, completeness, and timeliness within ten (10) business days of receipt unless specified differently elsewhere in this task request. The IRS will provide any concerns and comments to the Contractor, who shall ensure the completion of each deliverable in a manner acceptable to the IRS. The Contractor shall deliver all copies of completed deliverables to the SB/SE Research Team 1 Chief and the assigned COR electronically.

C. Usage Rights

All products and data developed for this contract and instructions produced by this contract will belong to the IRS during and at the conclusion of the contract. If the Contractor has proprietary research, copyrighted materials, and literary property copyright material used in this contract, the IRS will have the right to use and make these results, materials, and literary property available to others outside of IRS for their use at no additional charge. IRS is the owner of data resulting from this contract.

SECTION III: SECURITY AND SAFEGUARDS REQUIREMENTS

Safeguarding

TIRNO-15-Z-00028, TIRNO-15-Z-00029 & TIRNO-15-Z-00030, Section IV, Paragraph A (entitled "Safeguarding") is incorporated in its entirety.

The contractor specifically acknowledges the applicability of the following at all times under the delivery order:

- All applicable disclosure and privacy safeguard provisions addressed in the Interim Guidance on IRS Acquisition Procedures (IRSAP) dated December 2, 2019
- Tax Information Security Guidelines for Federal, State and Local Agencies (Enclosure –URL) Safeguards for Protecting Federal Tax Returns and Return Information
- These documents ensure that the contractor maintains data safeguarding procedures for all IRS data designated as Federal Taxpayer Information (FTI), or as sensitive, but non-classified.

Authority

TIRNO-15-Z-00028, TIRNO-15-Z-00029 & TIRNO-15-Z-00030, Section IV, Paragraph B (entitled "Authority") is incorporated in its entirety.

The contractor specifically acknowledges the applicability of the following at all times under the delivery order:

- The general policies regarding the investigative requirements for contractor employees, subcontractors, experts and consultants.
- The requirements of IRM 10.23.2, entitled Personnel Security, Contractor Investigations.

Security and Safeguards Clauses

TIRNO-15-Z-00028, TIRNO-15-Z-00029 & TIRNO-15-Z-00030, Section IV, Paragraph C (entitled "Security and Safeguards Clauses") is incorporated in its entirety.

Privacy Act Requirements

TIRNO-15-Z-00028, TIRNO-15-Z-00029 & TIRNO-15-Z-00030, Section IV, Paragraph D (entitled "Privacy Act Requirements") is incorporated in its entirety.

The contractor specifically acknowledges receipt of information from one or more of the system of records identified in this section, and also acknowledges the requirements for protection of this information as set forth in the cited section.

Physical and Computer Security of Federal Tax Information (FTI)

TIRNO-15-Z-00028, TIRNO-15-Z-00029 & TIRNO-15-Z-00030, Section IV, Paragraph E (entitled "Physical and Computer Security of Federal Tax Information (FTI)") is incorporated in its entirety. The contractor acknowledges the requirements for the protection of FTI.

Security -- HSPD-12

TIRNO-15-Z-00028, TIRNO-15-Z-00029 & TIRNO-15-Z-00030, Section IV, Paragraph F (entitled "Security -- HSPD-12") is incorporated in its entirety. The contractor specifically acknowledges that the requirements of the Federal Information Security Management Act (FISMA) Title III of the E-Government Act of 2002, P.L. 107-347, are applicable to this task order. The FISMA security reviews for this contract have been determined to be of a moderate sensitivity impact level in the areas of confidentiality, integrity, and availability.

Secure Data Transfer (SDT) Requirements

TIRNO-15-Z-00028, TIRNO-15-Z-00029 & TIRNO-15-Z-00030, Section IV, Paragraph G (entitled "Secure Data Transfer (SDT) Requirements") is incorporated in its entirety. The contractor specifically acknowledges the Secure Data Transfer requirements of this section.

SECURITY FOR DATA TRANSMISSION BETWEEN GOVERNMENT PRINTING OFFICE (GPO) AND BPA CONTRACTORS:

TIRNO-15-Z-00028, TIRNO-15-Z-00029 & TIRNO-15-Z-00030, Section IV, Paragraph H (entitled "SECURITY FOR DATA TRANSMISSION BETWEEN GOVERNMENT PRINTING OFFICE (GPO) AND BPA CONTRACTORS ") is incorporated in its entirety. The contractor specifically acknowledges the SECURITY FOR DATA TRANSMISSION BETWEEN GOVERNMENT PRINTING OFFICE (GPO) AND BPA CONTRACTORS requirements of this section.

Section IV. CLAUSES

1. 52.252-2, Clauses Incorporated by Reference (FEB 1998)

This contract incorporates one or more clauses by reference, with the same force and effect as if they were given in full text. Upon request, the Contracting Officer will make their full text available. Also, the full text of a clause may be accessed electronically at: <http://www.acquisition.gov/far>.

FEDERAL ACQUISITION REGULATION (48 CFR 52) CLAUSES INCORPORATED BY REFERENCE

NUMBER	TITLE	DATE
52.203-11	Certification and Disclosure Regarding Payments to Influence Certain Federal Transactions	SEP 2007
52.203-12	Limitation on Payments to Influence Certain Federal Transactions	OCT 2010
52.203-17	Contractor Employee Whistleblower Rights and Requirement to Inform Employees of Whistleblower Rights	APR 2014
52.203-18	Prohibition on Contracting with Entities that Require Certain Internal Confidentiality Agreements or Statements - Representation	JAN 2017
52.203-19	Prohibition on Requiring Certain Internal Confidentiality Agreements or Statements	JAN 2017
52.204-23	Prohibition on Contracting for Hardware, Software, and Services Developed or Provided by Kaspersky Lab and Other Covered Entities	JUL 2018
52.204-24	Representation Regarding Certain Telecommunications and Video Surveillance Services or Equipment	DEC 2019
52.204-25	Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment	AUG 2019
52.209-10	Prohibition on Contracting with Inverted	NOV 2015

	Domestic Corporations	
52.245-1	Government Property	JAN 2017

2. 52.217-8 Option to Extend Services (NOV 1999)

The Government may require continued performance of any services within the limits and at the rates specified in the contract. These rates may be adjusted only as a result of revisions to prevailing labor rates provided by the Secretary of Labor. The option provision may be exercised more than once, but the total extension of performance hereunder shall not exceed **6** months. The Contracting Officer may exercise the option by written notice to the Contractor within **7** days of the end of the performance period.

(End of clause)

3. DTAR 1052.210-70 CONTRACTOR PUBLICITY (APR 2015)

The Contractor, or any entity or representative acting on behalf of the Contractor, shall not refer to the supplies or services furnished pursuant to the provisions of this contract in any news release or commercial advertising, or in connection with any news release or commercial advertising, without first obtaining explicit written consent to do so from the Contracting Officer. Should any reference to such supplies or services appear in any news release or commercial advertising issued by or on behalf of the Contractor without the required consent, the Government shall consider institution of all remedies available under applicable law, including 31 U.S.C. 333, and this contract. Further, any violation of this clause may be considered as part of the evaluation of past performance.

(End of clause)

4. IR1052.204-9000 Submission of Security Forms and Related Materials (Dec 2019)

The Treasury Security Manual (TD P 15-71) sets forth investigative requirements for contractors and subcontractors who require staff-like access, wherever the location, to

- (1) IRS-owned or controlled facilities (unescorted); (2) IRS information systems (internal or external systems that store, collect, and/or process IRS information); and/or (3) IRS sensitive but unclassified (SBU) information.

"Staff-Like Access" is defined as authority granted to perform one or more of the following:

- Enter IRS facilities or space (owned or leased) unescorted (when properly badged);
- Possess login credentials to information systems (internal or external systems that store, collect, and/or process IRS information);
- Possess physical and/or logical access to (including the opportunity to see, read, transcribe, and/or interpret) SBU data; (See IRM 10.5.1 for examples of SBU data);
- Possess physical access to (including the opportunity to see, read, transcribe, and/or interpret) security items and products (e.g., items that must be stored in a locked container, security container, or a secure room. These items include, but are not limited to security devices/records, computer equipment, Identification media. For details see IRM 1.4.6.5.1, Minimum Protection Standards); or,
- Enter physical areas storing/processing SBU information (unescorted)

Staff-like access is granted to an individual who is not an IRS employee (and includes, but is not limited to: contractor/subcontractor personnel, whether procured by IRS or another entity, vendors, delivery persons, experts, consultants, paid/unpaid interns, other federal employee/contractor personnel, cleaning/maintenance personnel, etc.), and is approved upon required completion of a favorable suitability/fitness determination conducted by IRS Personnel Security.

For security requirements at contractor facilities using contractor-managed resources, please reference Publication 4812, Contractor Security Controls. The contractor shall permit access to IRS SBU information or information system/assets only to individuals who have received staff-like access approval (interim or final) from IRS Personnel Security.

Contractor/subcontractor personnel requiring staff-like access to IRS equities are subject to (and must receive a favorable adjudication or affirmative results with respect to) the following eligibility/suitability pre- screening criteria, as applicable:

- IRS account history for tax compliance (for initial eligibility, as well as periodic checks for continued compliance while actively working on IRS contracts);
- Selective Service registration compliance (for males born after 12/31/59); Contractors must provide proof of registration which can be obtained from the Selective Service website at www.sss.gov.
- U.S. citizenship/lawful permanent residency compliance; If foreign-born, contractors must provide proof of U.S. citizenship or Lawful Permanent

Residency status by providing their Alien Registration Number ("A" Number).

- Background investigation forms;
- Credit history;
- Federal Bureau of Investigation fingerprint results; and,
- Review of prior federal government background investigations.

In this regard, Contractor shall furnish the following electronic documents to Personnel Security (PS) at CSM@irs.gov within 10 business days (or shorter period) of assigning (or reassigning) personnel to this contract/order/agreement and prior to the contractor (including subcontractor) personnel performing any work or being granted staff-like access to IRS SBU or IRS/contractor (including subcontractor) facilities, information systems/assets that process/store SBU information thereunder:

- IRS-provided Risk Assessment Checklist (RAC);
- Non-Disclosure Agreement (if contract terms grant SBU access); and,
- Any additional required security forms, which will be made available through PS and the COR.

Contract Duration:

a. Contractor (including subcontractor) personnel whose duration of employment exceeds 180 days must meet the eligibility/suitability requirements for staff-like access and shall undergo a background investigation based on the assigned position risk designation as a condition of work under the Government contract/order/agreement.

b. If the duration of employment is less than 180 days, or access is infrequent (i.e. 2

-3 days per month), but the contractor requires staff-like access, the contractor (including subcontractor) personnel must meet the eligibility requirements for staff-like access (federal tax compliance, Selective Service Registration, and US Citizenship or Lawful Permanent Residency), as well as an FBI Fingerprint result screening.

c. For contractor (including subcontractor) personnel not requiring staff-like access to IRS facilities, IT systems, or SBU data, an IRS background investigation is not needed and will not be requested if a qualified escort, defined as an IRS employee or as a contractor who has been granted staff-like access, escorts a contractor at all times while the escorted contractor accesses IRS facilities, or vendor facilities where IRS IT systems hardware or SBU data is stored. As prescribed in IRM

10.23.2, escorting in lieu of staff-like access for IT systems and access to SBU data (escorted or unescorted) will not be allowed.

The contractor (including subcontractor) personnel will be permitted to perform under the contract/order/agreement and have staff-like access to IRS facilities, IT systems, and/or SBU data only upon notice of an interim or final staff-like approval from IRS Personnel Security, as defined in IRM 10.23.2 – *Contractor Investigations*, and is otherwise consistent with IRS security practices and related IRMs, to include, but not limited to:

- IRM 1.4.6 – Managers Security Handbook; IRM10.2.14 – Methods of Providing Protection; and, IRM 10.8.1 - Policy and Guidance.

Current Investigation Reciprocity: Individuals who possess a prior favorably adjudicated Government background investigation that meets the scope and criteria required for their position may be granted interim staff-like access approval upon verification of the prior investigation, receipt of all required contractor security forms, and favorable adjudication of IRS pre-screening eligibility/suitability checks. If their current investigation meets IRS established criteria for investigative reciprocity, individuals will be granted final staff-like access, and will not be required to undergo a new investigation beyond an approved pre-screening determination.

Flow down of clauses: The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails access to SBU information by a subcontractor, at any tier, the substantially same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

(End of clause)

5. IR1052.204-9001 Notification of Change in Contractor Personnel Employment Status, Assignment, or Standing (DEC 2019)

The contractor shall via e-mail (CSM@irs.gov), notify the Contracting Officer (CO), Contracting Officer's Representative (COR) and Personnel Security within 1 business day of the contractor (including subcontractor) becoming aware of any change in the employment status, information access requirement, assignment, or standing of a contractor (or subcontractor) personnel under this contract or order – to include, but not limited to, the following conditions:

Receipt of the personnel's notice of intent to separate from employment or discontinue work under this contract/order;

Knowledge of the personnel's voluntary separation from employment or performance on this contract/order (if no prior notice was given);

Transfer or reassignment of the personnel and performance of duties under this contract/order, in whole or in part, to another contract/order (and if possible, identify

the gaining contract/order and representative duties/responsibilities to allow for an assessment of suitability based on position sensitivity/risk level designation);

Denial of or revocation of staff-like access as determined by IRS Personnel Security; Separation, furlough or release from employment; Anticipated extended absence of more than 45 days; Change of legal name; Change to citizenship or lawful permanent resident status, or employment eligibility; Change in gender or other distinction when physical attributes figure prominently in the biography of an individual; Actual or perceived conflict of interest in continued performance under this contract/order (provide explanation); or Death.

When required by the COR, the contractor may be required to provide the information required by this clause to the IRS using the Risk Assessment Checklist (RAC) or security documents as identified by Personnel Security.

The notice shall include the following minimum information: Name of contractor personnel;

Nature of the change in status, assignment or standing (i.e., provide a brief non-personal, broad-based explanation);

Affected contract/agreement/order number(s); Actual or anticipated date of departure or separation;

When applicable, the name of the IRS facility or facilities this individual routinely works from or has staff-like access to when performing work under this contract/order;

When applicable, contractor (including subcontractor) using contractor (or subcontractor) owned systems for work must ensure that their systems are updated to ensure personnel no longer have continued staff-like access to IRS work, either for systems administration or processing functions; and

Identification of any Government Furnished Property (GFP), Government Furnished Equipment (GFE), or Government Furnished Information (GFI) (to include Personal Identity Verification (PIV) credentials or badges – also referred to as SmartID Cards) provided to the contractor personnel and its whereabouts or status.

In the event the subject contractor (including subcontractor) is working on multiple contracts, orders, or agreements, notification shall be combined, and the cognizant COR for each affected contract or order (using the Contractor Separation Checklist (Form 14604 (Rev. 4-2015)) shall be included in the joint notification along with Personnel Security. These documents (the RAC and security forms) are also available by email request to Personnel Security.

The vendor POC and the COR must ensure all badges, Smart Cards, equipment, documents, and other government furnished property items are returned to the IRS, systems accesses are removed, and Real Estate & Facilities Management is notified of federal workspace that is vacant.

As a rule, the change in the employment status, assignment, or standing of a contractor (or subcontractor) personnel to this contract or order would not form the

basis for an excusable delay for failure to perform under the terms of this contract, order or agreement.

Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the substantially same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

(End of clause)

6. IR1052.216-9000 Task/Delivery Order Contract Ombudsman (May 2018)

(a) In accordance with 41 U.S.C. 253j(e), the IRS Task/Delivery Order Contract Ombudsman is the Chief, [OS:PR:P:B](#).

(b) Ombudsman responsibilities: (1) address contractor concerns regarding compliance with the award procedures for task/delivery orders; (2) review contractor complaints on task/delivery order contracts; (3) ensure all contractors are afforded a fair opportunity to be considered for each task/delivery order, consistent with 41 U.S.C. 253j(b); and (4) when requested, maintain strict

confidentiality of the contractor/vendor requesting assistance.

(c) Exceptions: The Ombudsman shall not participate in: (1) the evaluation of proposals submitted on the basic contract; (2) the source selection process on the basic contract; or (3) the adjudication of formal contract disputes arising under the basic contract or any individual order issued under it. (d) Interested parties may contact the Task/Delivery Order Contract Ombudsman by calling the [OS:PR:P](#) at proc.customer.service@irs.gov or via mail at: Internal Revenue Service Office of Procurement Policy C7-430, 5000 Ellin Road, Lanham, MD. 20706

(End of clause)

7. IR1052.224-9000 Safeguards Against Unauthorized Disclosure of Sensitive but Unclassified Information (DEC 2019)

1. Treasury Directive Publication 15-71 (TD P 15-71), Chapter III – Information Security, Section 24 – Sensitive But Unclassified Information defines SBU information as 'any information, the loss, misuse, or unauthorized access to or modification of which could adversely affect the national interest or the conduct of Federal programs, or the privacy to which individuals are entitled under Section 552a of Title 5, United States Code (USC) (the Privacy Act) but which has not been specifically authorized under criteria established by an executive order or an act of Congress to be kept secret in the interest

of national defense or foreign policy.’ SBU may be categorized in one or more of the following groups—

- Returns and Return Information
- Sensitive Law Enforcement Information
- Employee Information
- Personally Identifiable Information
- Information Collected or Created from Surveys
- Other Protected Information

2. Confidentiality requirements for tax returns and return information are established by Section 6103 of the Internal Revenue Code (IRC) (26 USC 6103), and the penalties for unauthorized access and disclosure of returns and return information are found in Sections 7213, 7213A and 7431 of the IRC (26 USC 7213, 7213A and 7431).

3. Contractors who perform work at contractor (including subcontractor) managed sites using contractor or subcontractor managed IT resources shall adhere to the general guidance and specific security control requirements contained in Publication 4812, Contractor Security Controls, IRM 10.23.2 - Personnel Security, Contractor Investigations and IRM 10.8.1 - Information Technology (IT) Security, Policy and Guidance. Publication 4812 and IRM 10.8.1 and 10.23.2 provide comprehensive lists of all security controls and guidance.

4. As directed by the Contracting Officer (CO), the contractor will be required to input data into Archer or a similar system to describe the security controls being used to protect information.

5. Eligibility, Fitness and Suitability. Contractor (including subcontractor) personnel hired for work within the United States or its territories and possessions and who require staff-like access, wherever the location, to IRS-owned or controlled facilities or work on contracts that involve the design, operation, repair, or maintenance of information systems, and/or require staff-like access to SBU information, must meet the eligibility requirements under IRM 10.23.2, Personnel Security, Contractor Investigations, and shall be subject to security screening and investigative processing, commensurate with the position sensitivity level, and in accordance with IRM 10.23.2, and TD P 15-71. Contractor (including subcontractor) personnel must be found both eligible and suitable, and approved for staff- like access (interim or final) by IRS Personnel Security prior to starting work on the

contract/order, or before being granted access to IRS information systems or SBU information.

6. General Conditions for Allowed Disclosure. Any SBU information, in any format, made available to or created by the contractor (including subcontractor) personnel shall be treated as confidential information and shall be used only for the purposes of carrying out the requirements of this contract. Inspection by or disclosure to anyone other than a duly authorized officer or personnel of the contractor (including subcontractor) shall require prior written approval of the IRS. Requests to make such inspections or disclosures shall be addressed to the CO.

7. Nondisclosure Agreement. Consistent with TD P 15-71, Chapter II, Section 2, and IRM 10.23.2.15 - Nondisclosure Agreement for Sensitive but Unclassified Information, each contractor (including subcontractor) personnel who requires staff-like access to SBU information shall complete, sign and submit to Personnel Security – through the CO (or COR, if assigned) — an approved Nondisclosure Agreement prior to being granted staff-like access to SBU information under any IRS contract or order.

8. Encryption. All SBU information must be protected at rest, in transit, and in exchanges (i.e., internal and external communications). The contractor (including subcontractor) shall employ encryption methods and tools to ensure the confidentiality, integrity, and availability of SBU information.

9. Particularly relevant to this clause are the updated sections to IRM 10.8.1 and Publication 4812 regarding email and text messages, alternative work sites (telework), and incident management:

- For email and text messaging, the contractor shall abide by IRM 10.8.1.4.17.2.2 “Electronic Mail (Email) Security”, IRM 10.5.1.6.8 “Email” plus all subsections, and IRM 10.8.2.2.1.18 “Contractor”; or Pub. 4812 section
- 28.3.1 “Electronic Mail (Email) Security,” as determined by the CO. Included are requirements on encryption, subject line content, and restrictions on personal email accounts.
- For alternate work sites, such as for teleworking, the contractor shall abide by IRM 10.8.1.4.11.16 “PE-17 Alternate Work Site” or Pub 4812 section 21.16 “PE-17 Alternate Work Site,” as determined by the CO. Included are requirements for incident reporting, encryption, and secure access.

10. Incident and Situation Reporting. Contractors and subcontractors are required to report a suspected or confirmed breach in any medium or form, including paper, oral, and electronic, as soon as possible and without unreasonable delay. All incidents related to IRS processing, information or information systems shall be reported within one (1) hour to the CO, COR, and CSIRC. Contact the CSIRC through any of the following methods:

CSIRC Contacts: Telephone: 240.613.3606 E-mail to csirc@irs.gov

In addition, if the SBU information is or involves returns or return information or threatens the safety or security of personnel or information systems, the contractor shall report the incident/situation to the Treasury Inspector General for Tax Administration (TIGTA) hotline at (800) 366-4484.

11. Staff-Like Access to, Processing and Storage of Sensitive but Unclassified (SBU) Information. The contractor (including subcontractor) shall not allow contractor or subcontractor personnel to access, process or store SBU on Information Technology (IT) systems or assets located outside the continental United States and its outlying territories.

Contractors (including subcontractors) utilizing their own IT systems or assets to receive or handle IRS SBU data shall not commingle IRS and non-IRS data.

12. Disposition of SBU Information. All SBU information processed during the performance of this contract, or to which the contractor (or subcontractor) was given staff-like access (as well as all related output, deliverables, or secondary or incidental by-products, information or data generated by the contractor or others directly or indirectly from the source material), regardless of form or format, shall be completely purged from all data storage components of the contractor's or subcontractor facilities and computer systems, and no SBU/PII information will be retained by the contractor either--

When it has served its useful, contractual purpose, and is no longer needed to meet the contractor's (including subcontractor) other, continuing contractual obligations to the IRS or

When the contract expires, or is terminated by the IRS (for convenience, default, or cause).

The contractor (including subcontractor) shall completely purge from its systems and Electronic Information Technology, and/or return all SBU/PII information (originals, copies, and derivative works) within 30 days of the point at which it has served its useful contractual purpose, or the contract expires or is terminated by the IRS (unless, the CO determines, and establishes, in writing, a longer period to complete the disposition of SBU/PII information).

The contractor shall provide to the IRS a written and signed certification to the COR that all SBU materials/information (i.e., case files, receipt books, PII data and material, removable media (disks, CDs, thumb drives)) collected by, or provided to, the contractor have been purged, destroyed or returned.

13. Records Management.

A. Applicability

This language applies to all Contractors whose personnel create, work with, or otherwise handle Federal records, as defined in Section B, regardless of the medium in which the record exists.

B. Definitions

"Federal record" as defined in 44 U.S.C. § 3301, includes all recorded information, regardless of form or characteristics, made or received by a Federal agency under Federal law or in connection with the transaction of public business and preserved or appropriate for preservation by that agency or its legitimate successor as evidence of the organization, functions, policies, decisions, procedures, operations, or other activities of the United States Government or because of the informational value of data in them.

The term Federal record:

1. includes [Agency] records;
2. does not include personal materials;
3. applies to records created, received, or maintained by Contractors pursuant to their [Agency] contract; and
4. may include deliverables and documentation associated with deliverables.

C. Requirements

1. Contractor shall comply with all applicable records management laws and regulations, as well as National Archives and Records Administration (NARA) records policies, including but not limited to the Federal Records Act (44 U.S.C. chs. 21, 29, 31, 33), NARA regulations at 36 CFR Chapter XII Subchapter B, and those policies associated with the safeguarding of records covered by the Privacy Act of 1974 (5 U.S.C. 552a). These policies include the preservation of all records, regardless of form or characteristics, mode of transmission, or state of completion.

2. In accordance with 36 CFR 1222.32, all data created for Government use and delivered to, or falling under the legal control of, the Government are Federal records subject to the provisions of 44 U.S.C. chapters 21, 29, 31, and 33, the Freedom of Information Act (FOIA) (5 U.S.C. 552), as amended, and the Privacy

Act of 1974 (5 U.S.C. 552a), as amended and must be managed and scheduled for disposition only as permitted by statute or regulation.

3. In accordance with 36 CFR 1222.32, Contractor shall maintain all records created for Government use or created in the course of performing the contract and/or delivered to, or under the legal control of the Government and must be managed in accordance with Federal law. Electronic records and associated metadata must be accompanied by sufficient technical documentation to permit understanding and use of the records and data.

4. IRS and its contractors are responsible for preventing the alienation or unauthorized destruction of records, including all forms of mutilation. Records may not be removed from the legal custody of IRS or destroyed except for in accordance with the provisions of the agency records schedules and with the written concurrence of the Contracting Officer. Willful and unlawful destruction, damage or alienation of Federal records is subject to the fines and penalties imposed by 18 U.S.C. 2701. In the event of any unlawful or accidental removal, defacing, alteration, or destruction of records, Contractor must report to [Agency]. The agency must report promptly to NARA in accordance with 36 CFR 1230.

5. The Contractor shall immediately notify the appropriate Contracting Officer upon discovery of any inadvertent or unauthorized disclosures of information, data, documentary materials, records or equipment. Disclosure of non-public information is limited to authorized personnel with a need-to-know as described in the [contract vehicle]. The Contractor shall ensure that the appropriate personnel, administrative, technical, and physical safeguards are established to ensure the security and confidentiality of this information, data, documentary material, records and/or equipment is properly protected. The Contractor shall not remove material from Government facilities or systems, or facilities or systems operated or maintained on the Government's behalf, without the express written permission of the Head of the Contracting Activity. When information, data, documentary material, records and/or equipment is no longer required, it shall be returned to [Agency] control or the Contractor must hold it until otherwise directed. Items returned to the Government shall be hand-carried, mailed, emailed, or securely electronically transmitted to the Contracting Officer or address prescribed in the [contract vehicle]. Destruction of records is EXPRESSLY PROHIBITED unless in accordance with Paragraph (4).

6. The Contractor is required to obtain the Contracting Officer's approval prior to engaging in any contractual relationship (sub-contractor) in support of this contract requiring the disclosure of information, documentary material

and/or records generated under, or relating to, contracts. The Contractor (and any sub- contractor) is required to abide by Government and [Agency] guidance for protecting sensitive, proprietary information, classified, and controlled unclassified information.

7. The Contractor shall only use Government IT equipment for purposes specifically tied to or authorized by the contract and in accordance with IRS policy.

8. The Contractor shall not create or maintain any records containing any non-public IRS information that are not specifically tied to or authorized by the contract.

9. The Contractor shall not retain, use, sell, or disseminate copies of any deliverable that contains information covered by the Privacy Act of 1974 or that which is generally protected from public disclosure by an exemption to the Freedom of Information Act.

10. IRS owns the rights to all data and records produced as part of this contract. All deliverables under the contract are the property of the U.S. Government for which IRS shall have unlimited rights to use, dispose of, or disclose such data contained therein as it determines to be in the public interest. Any Contractor rights in the data or deliverables must be identified as required by FAR 52.227-11 through FAR 52.227-20.

11. Training. All Contractor personnel assigned to this contract who create, work with or otherwise handle records are required to take IRS-provided records management training. The Contractor is responsible for confirming training has been completed according to agency policies, including initial training and any annual or refresher training.

D. Flow down of requirements to subcontractors

1. The Contractor shall incorporate the substance of this language, its terms, and requirements including this paragraph, in all subcontracts under this [contract vehicle], and require written subcontractor acknowledgment of same.

2. Violation by a subcontractor of any provision set forth in this language will be attributed to the Contractor.

1. Other Safeguards. [Insert any additional disclosure safeguards provided by the Program Office/COR or that the Contracting Officer determines are necessary and in the best interest of the Government and not

addressed elsewhere in the contract. If none are entered here, there are no other safeguards applicable to this contract action.]

(End of Clause)

8. IR1052.239-9000 Section 508 Information, Documentation and Support (DEC 2019)

In accordance with 36 CFR, Appendix C to Part 1194, [the information and communication technology \(ICT\) products and product support services](#) documentation furnished in performance of this contract shall be provided at no additional cost. The contractor shall provide information, documentation, and support relative to the supplies and services as described in the performance work statement. The following technical standards and provisions have been determined to be applicable to this contract:

x Chapter 6: Support Documentation and Services

X 601 General

X 601.1

x 602 Support Documentation

x 602.1 _x_ 602.2 _x_ 602.3 _x_ 602.4

x 603 Support Services

x 603.1 _x_ 603.2 _x_ 603.3

(End of clause)

9. IR1052.239.9002 Section 508 Services (Dec 2019)

All contracts, solicitations, purchase orders, delivery orders and interagency agreements that contain a requirement of services which will result in the delivery of a new or updated [information and communication technology \(ICT\)](#) item/product must conform to the applicable provisions of the appropriate technical standards in 36 CFR, Appendix C to Part 1194, and functional performance criteria in 36 CFR Chapter 3, unless an agency exception to this requirement exists at [E202 General Exceptions](#).

The following technical standards and provisions have been determined to be applicable to this contract:

_____Chapter 4: Hardware

___	401 General
___	401.1
___	402 Closed Functionality
___	402.1 402.2(1-6) 402.3 402.4 402.5
___	403 Biometrics
___	403.1
___	404 Preservation of Information Provided for Accessibility
___	404.1
___	405 Privacy
___	405.1
___	406 Standard Connections
___	406.1
___	407 Operable Parts
___	407.1 407.2 407.3 407.4 407.5 407.6 407.7
___	407.8
___	408 Display Screens
___	408.1 408.2 408.3
___	409 Status Indictors
___	409.1
___	410 Color Coding
___	410.1
___	411 Audible Signals
___	411.1
___	412 ICT with Two-Way Communication

_____ 412.1 412.2 412.3 412.4 412.5 412.6 412.7

_____ 412.8

_____ 413 Closed Caption Processing Technologies

_____ 413.1

_____ 414 Audio Description Processing Technologies

_____ 414.1

_____ 415 User Controls for Captions and Audio Descriptions

_____ 415.1

___Chapter 5: Software

___ 501 General

_____ 501.1

_____ 502 Interoperability with Assistive Technology

_____ 502.1 502.2 502.3 502.4(A-G)

_____ 503 Applications

_____ 503.1 503.2 503.3 503.4

_____ 504 Authoring Tools

_____ 504.1 504.2 504.3 504.4

X Chapter 7: Referenced Standards

X 701 General

X 701.1

X 702 Incorporation by Reference

X 702.1 702.2 702.3 702.4 702.5 702.6 702.7

X 702.8 702.9 702.10

The standards do not require the installation of specific accessibility-related software or the attachment of an assistive technology device, but merely require that the ICT

be compatible with such software and devices so that it can be made accessible if so required by the agency in the future.

The following functional performance criteria (36 CFR Chapter 3) apply to this contract.

 X **Chapter 3: Functional Performance Criteria**

 301 General

 301.1

 X 302 Functional Performance Criteria

 X 302.1 302.2 302.3 302.4 302.5 302.6

 X 302.7 302.8 302.9

(End of clause)

10. IR1052.239-9007 Staff-Like Access, Use or Operation of IRS Information Technology (IT) Systems by Contractors (Dec 2019)

In performance of this contract, the contractor agrees to comply with the following requirements and assumes responsibility for compliance by its personnel:

1. IRS Information Technology Security Policy and Guidance. All current and new IRS contractor (including subcontractor) personnel authorized staff-like access to Treasury/IRS owned or controlled facilities and information systems, or work, wherever located, on those contracts, which involve the design, operation, repair or maintenance of information systems and staff-like access to Sensitive But Unclassified (SBU) information shall comply with the IRS Information Technology Security Policy and Guidance, Internal Revenue Manual (IRM) 10.8.1, 10.8.2, and IRS Publication 4812. Copies of IRM and 10.8.2 are available at <http://www.irs.gov/irm/>. This requirement applies to contractors who are using contractor/subcontractor-managed systems, including laptop computers, workstations, servers, and other IT resources) at contractor managed facilities. A copy of Publication 4812 is available at <https://www.irs.gov/pub/irs-pdf/p4812.pdf>.

2. Staff-Like Access Request and Authorization. Within ten (10) business days after contract award or issuance of an order, the contractor shall provide the Contracting Officer's Representative (COR) and Personnel Security, via email to CSM@irs.gov list of names of all applicable contractor and subcontractor personnel and the IRS location(s) identified in the contract for which staff-like access is requested. Personnel Security will conduct an initial screening to determine eligibility

and suitability for staff- like access in accordance with IRM 10.23.2, Contractor Investigations, and Department of the Treasury Security Manual (TD P) 15-71, Chapter II, Section 2.

Contractor and subcontractor personnel are not permitted to begin work on the order until approved for interim staff-like access (at a minimum), as defined in IRM 10.23.2. This is consistent with IRS security practices and related IRMs, to include, but not limited to, IRM 1.4.6 – Managers Security Handbook, IRM 10.2.14 – Methods of Providing Protection, and IRM 10.8.1 - Policy and Guidance. Upon notification of a favorable suitability determination and interim staff-like approval, the COR will complete an Online 5081 (OL5081), Automated Information System User Registration/Change Request, for each prime or subcontractor personnel and require an electronic signature from each such personnel indicating the contractor personnel has read and fully understands the security requirements governing staff- like access to the Service's IT systems.

3. Remote Staff-Like Access. If the contract authorizes staff-like access to IRS IT systems, information, or assets remotely; that is, from the contractor or other facility, office, or site, the requirements of this clause governs, as well as the general guidance and specific security control standards in IRS Publication 4812, Contractor Security Controls. The contractor will be required to input data into a system, to be defined by the IRS, to describe the security controls being used to protect information.

4. Contractor Acknowledgement. The contractor also acknowledges and agrees: (a) That personnel must comply with all laws, IRS system security rules and security policies, standards, and procedures, and (b) That any one of its personnel unsanctioned, negligent, or willful violation of the laws, system security rules, and security policies, standards, and procedures may result in the revocation of staff-like access to IRS information technology systems, immediate removal from IRS premises and the contract, and may be subject to arrest by Federal law enforcement agents.

5. Limited Personal Use of Government IT Resources.

a. Contractor (including subcontractor) personnel, like Federal employees, have no inherent right to use Government IT resources and this policy does not create the right to use Government IT resources for nongovernmental purposes. See IRM 10.8.27, Exhibit 10.8.27-1, Prohibited Uses of Government IT Resources, for specific examples of prohibited uses. See Title 5 - Code of Federal Regulations (CFR) - Part 734 – Political Activities of Federal Employees, for specific examples of prohibited political activities.

b. Contractors and subcontractors are required to report a suspected or confirmed breach in any medium or form, including paper, oral, and

electronic, as soon as possible and without unreasonable delay. All incidents related to IRS processing, information or information systems shall be reported within one (1) hour to the CO, COR, and CSIRC. Contact the CSIRC through any of the following methods:

Telephone: 240.613.3606

E-mail to csirc@irs.gov

- Information about unclassified cyber security incidents of a sensitive nature shall be transmitted using secure messaging or alternative forms of encryption.
- If the incident involves the loss, misuse, or unauthorized inspection of SBU information, the contractor shall also report the incident/situation to the Treasury Inspector General for Tax Administration (TIGTA) hotline at 800-366-4484.

6. **Replacement Personnel.** The CO, at his/her discretion, may require removal of the personnel from performance under this or any IRS contract and may require replacement personnel with similar credentials within 5 days of the notice to remove. Replacement personnel must be acceptable to the CO, in consultation with the COR.

7. **Monitoring Notification.** IRS management retains the right to monitor both the content and the level of access of contractor personnel use of IRS IT systems. Contractor personnel do not have a right, nor should they have an expectation, of privacy while using any IRS information technology system at any time, including accessing the Internet or using e-mail.

8. **Security Reports and Information.** If any reports are required, the COR may direct the submission of such reports and information through a specific IRS application, to be determined, or the entry of specific information into the application or system.

9. **Subcontracts.** The Contractor shall incorporate this clause in all subcontracts, subcontract task or delivery orders or other subcontract performance instrument where the subcontractor personnel will require staff-like access, use or operation of IRS information technology systems.

10. **Flow down of clauses:** The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails access to SBU information by a subcontractor, at any tier, the substantially same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

(End of Clause)

11. IR1052.239-9008 Information Systems and Information Security Controls for Contracting Actions Subject to Internal Revenue Manual (IRM) 10.8.1 (Dec 2019)

In performance of this contract, the contractor agrees to comply with the following requirements and assumes responsibility for compliance by its personnel and subcontractors (and their personnel):

(a) General. The contractor shall ensure IRS information and information systems are protected at all times. The contractor shall develop, implement, and maintain effective controls and methodologies in its business processes, physical environments, and human capital or personnel practices that meet or otherwise adhere to the security controls, requirements, and objectives described in applicable security control guidelines, and their respective contracts.

(b) IRM 10.8.1 Applicability. This contract action is subject to Internal Revenue Manual (IRM) Part 10.8.1— Information Technology (IT) Security, Policy and Guidance. The contractor shall adhere to the general guidance and specific security control standards or requirements contained in IRM10.8.1. While the IRM 10.8.1 shall apply to the requirements to access systems, IRS Publication 4812, Contractor Security Controls, may also govern as addressed in another clause. It will address the requirements related to physical and personnel security that must continue to be maintained at contractor sites.

(c) Based on the Federal Information Security Modernization Act of 2014 (FISMA), and standards and guidelines developed by the National Institute of Standards and Technology (NIST), IRM 10.8.1 provides overall IT security control guidance for the IRS, and uniform policies and guidance to be used by each office, or business, operating, and functional unit within the IRS that uses IRS information systems to accomplish the IRS mission.

(d) Contractor Security Representative. The contractor shall assign and identify, in its offer, a Contractor Security Representative (CSR) and alternate CSR to all contracts requiring staff-like access to IRS information, information technology and systems, facilities, and/or assets. The CSR is the contractor's primary point for the Government on all security-related matters and the person responsible for ensuring the security of information and information systems in accordance with the terms and conditions of the contract and all applicable security controls. If required by the Contracting Officer's Representative, the contractor will be required to input data into a system, to be defined by the IRS, to describe the security controls being used to protect information.

(e) Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entail

staff- like access to SBU information by a subcontractor or agent, at any tier, the substantially same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS.

(End of clause)

12. IR1052.239-9009 Information Systems and Information Security Controls for Contracting Actions Subject to IRS Publication 4812 (Dec 2019)

Publication 4812 is an IRS specific guide to NIST SP 800-53 (version 4.0) when staff-like access to IRS information or information systems under contracts for services on behalf of the IRS is outside of IRS controlled facilities or the direct control of the Service (as opposed to [Internal Revenue Manual 10.8.1 - Information Technology \(IT\) Security, Policy and Guidance](#), which applies when contractors are accessing IRS information and information systems at Government controlled facilities).

The IRS Publication 4812 is a living document and updated annually to reflect changes from Executive Orders, OMB requirements, NIST updates, etc. The most current version (October 2019) is located on the [irs.gov](https://www.irs.gov/irs-pub/p4812) website. In performance of this contract, the contractor agrees to comply with the following requirements and assumes responsibility for compliance by its personnel and subcontractors (and their personnel):

1. The contractor shall ensure IRS information and information systems (those of the IRS and/or the contractor, as appropriate) are protected at all times. In order to do so, the contractor shall develop, implement, and maintain effective controls and methodologies in its business processes, physical environments, and human capital or personnel practices that meet or otherwise adhere to the security controls, requirements, and objectives described in applicable security control guidelines, and their respective contracts.

- (a) The contractor will be required to input data into a system, to be defined by the IRS, to describe the security controls being used to protect information. Publication (PUB) 4812 Applicability. This contracting action is subject to Publication 4812 – Contractor Security & Privacy Controls. PUB 4812 is available at: <https://www.irs.gov/pub/irs-pdf/p4812.pdf>

- (b) The contractor shall adhere to the general guidance and specific security control standards or requirements contained in PUB 4812. By inclusion of this clause in the contract, PUB 4812 is incorporated into the contract and has the same force and effect as if included in the main body of the immediate contract.

2. Flowing down from the Federal Information Security Modernization Act of 2014 (FISMA) and standards and guidelines developed by the National Institute of Standards and Technology (NIST), PUB 4812 identifies basic Technical, Operational,

and Management (TOM) security controls and standards required of under contracts for services in which contractor (or subcontractor) personnel will either—

(a) Have staff-like access to, develop, operate, or maintain IRS information or information systems on behalf of the IRS (or provide related services) outside of IRS facilities or the direct control of the Service, and/or

(b) Have staff-like access to, compile, process, or store IRS SBU information on their own information systems/Information Technology (IT) assets or that of a subcontractor or third- party Service Provider, or when using their own information systems (or that of others) and on IT, or Electronic Information and Technology (EIT) (as defined in FAR Part 2) other than that owned or controlled by the IRS.

3. Unless the manual specifies otherwise, the IRS-specific requirements in PUB 4812 meet the standard from the latest version of the NIST Special Publication (SP) 800-53 (Version 4.0) – Federal Information Systems and Organizations. The security controls, requirements, and standards described within the Pub 4812 are to be used in lieu of the common, at-large security control standards enumerated in NIST SP 800-53 (Version 4.0).

PUB 4812 also describes the framework and general processes for conducting contractor security reviews – performed by IT Cybersecurity—to monitor compliance and assess the effectiveness of security controls applicable to any given contracting action subject to PUB 4812.

4. Contractor Security Representative. The contractor shall assign and identify, upon award, a Contractor Security Representative (CSR) and alternate CSR to all contracts requiring staff-like access to Treasury/bureau information, information technology and

systems, facilities, and/or assets. The CSR is the contractor's primary point for the Government on all security-related matters and the person responsible for ensuring the security of information and information systems in accordance with the terms and conditions of the contract and all applicable security controls.

5. Flow down of clauses. The contractor shall include and flow down, in its subcontracts (or arrangements or outsourced service agreements) that entails staff-like access to SBU information by a subcontractor, at any tier, the same Federal Acquisition Regulation (FAR) and local security or safeguard clauses or provisions for protecting SBU information or information systems that apply to and are incorporated in its prime contract with IRS. IRS Publication 4812 also applies to subcontractors.

(End of clause)

13. IR1052.232-9001 Electronic Invoicing and Payment Requirements for the Invoice Processing Platform (IPP) (Jul 2019)

(a) Definitions:

"Short payment" as used in this clause means the partial payment of an invoice for goods/services actually rendered at the time of payment when the invoice includes additional goods/services that have not yet been provided/rendered.

"Short payment" example: The contract requires the delivery of a set number of items, with the price, delivery location, and delivery due date also specified. The vendor delivers 50% of the items as specified but invoices for 100% of the items. Before implementation of the IPP, the IRS would have paid the vendor for the items delivered and instructed the vendor to re-invoice the IRS when the balances of the items were delivered. In other words, the IRS would "short pay" the invoice since the IRS did not remit payment for the full invoice amount. With implementation of the IPP, the IRS can no longer do this because the IRS cannot accept an electronic invoice that includes items not yet received. The IRS will reject the invoice. The vendor needs to submit an invoice for only the items received by the IRS (in this case, 50%), and, if these items meet all other contract terms and conditions, the IRS will pay the invoiced amount. The vendor submits subsequent invoice(s) for items as they are delivered and accepted.

(b) The Invoice Processing Platform (IPP) is a secure Web-based electronic invoicing and payment information service available to all Federal agencies and their suppliers. Effective October 1, 2012, invoicing for payment through the IPP will be mandatory for all new contract awards. Additional information regarding the IPP may be found at the IPP website address <https://www.ipp.gov>. Contractors must complete the contractor point of contact information below and submit it with their proposal submissions. Contractors may contact the IPP Helpdesk for assistance via e-mail atippgroup@stls.frb.org or via phone at (866) 973-3131. Once a contract award has been made, the contractor will be contacted by the IPP via e-mail to set-up an account. It will be necessary for contractors to login to their IPP accounts every 90 days to keep their IPP accounts active.

(c) Contractor Point of Contact Information

Contractor Name: Fors Marsh Group

Contractor IPP Point of Contact Name: Jennifer Norris

Contractor Phone Number: 571-858-3764

Contractor E-mail Address: JNORRIS@FORSMARSHGROUP.COM

(d) Electronic Invoicing and Payment Requirements

Vendor invoices submitted electronically through the IPP should be in the proper format and contain the information required for payment processing. To be approved

for payment, a "proper invoice" must list the items specified in FAR 52.232-25 (a)(3)(i) through (a)(3)(x), or in the case of a Commercial Item Contract, the items included in 52.212-4(g)(1)(i) through (g)(1)(x).

If the vendor is offering a discount via the IPP, the discount must be reflected on the invoice. The vendor will select 'Create Invoice'. The IPP system will default to 'Net 30 Prompt Pay' under the Payment Terms dropdown box. The vendor will select from 54 different discount options for the invoice that is being created. If the vendor chooses to offer a discount on the invoice screen, the information will interface to the payment system for processing. Discounts that are offered on attachments rather than the invoice itself cannot be accepted.

Please do not submit into IPP any documentation/attachments that conflict with what is stated on the invoice:

Payment and Invoice Questions

For payment and invoice questions, contact the Ancillary Systems at (304) 254-3372 or via e-mail at cfo.fm.ipp.customer.support@irs.gov.

(e) Waiver

If the Contractor is unable to use the IPP for submitting payment requests starting on October 1, 2012, then a waiver form must be completed and submitted with the contractor's proposal submission for review and approval by the Contracting Officer based on one of the conditions listed in the waiver. The vendor will be notified prior to award as to whether their request for waiver has been approved or denied. If the waiver is granted, then a copy of the waiver must be submitted with each paper invoice that the vendor submits to the payment office or the invoice will be returned.

(f) Short Payment

Short payment on vendor submitted invoices will no longer be processed or paid. If any portion of the invoice does not meet the requirements for a proper invoice, the entire invoice shall be rejected and returned to the vendor unpaid.

INTERNAL REVENUE SERVICE (IRS) CUSTOMER SATISFACTION SURVEY

FY 2021 Gig Economy Worker Focus Groups

Issued February 2021 | By: Fors Marsh Group (FMG)



Executive Summary

Background and Recruitment: On behalf of the Internal Revenue Service (IRS), Fors Marsh Group (FMG) conducted six focus groups with gig economy workers to gauge their unique experiences with filing and gathering information about their taxes. Information from this study will help the IRS target communications, outreach, and programmatic efforts to increase tax awareness and compliance among workers in the gig economy. FMG recruited 84 gig economy workers from online forums to ensure a minimum of 48 participants would take part in these focus groups. This report presents the results and the responses from the 56 gig economy workers who participated in the focus groups.

Key Findings: As part of an IRS agency-wide initiative to improve customer satisfaction with and knowledge of the services provided to gig economy workers, FMG administered six focus groups with gig economy workers to ascertain their experience with and knowledge of filing tax returns as a gig economy worker.

- Participants wanted to know what they can claim as deductions when filing taxes, what they should be tracking throughout the year, and how best to track that information.
- Aside from required tax documents, app-based platforms provided little to no guidance to participants. Instead of IRS, gig workers turned to Google, social media, tax professionals, and friends/family for answers to their questions.
- Participants found Publication 5369 a good overview of filing taxes as a gig worker but not detailed enough.

Recommendations: FMG analyzed the focus group results through thematic qualitative analysis and provided recommendations for improving gig economy workers' experiences with tax compliance and for identifying and addressing their tax education needs.

- Provide more details and hyperlinked resources in Publication 5369
- Increase awareness of the Gig Economy Tax Center page of IRS.gov
- Develop gig worker personas to represent the different types of gig work and gig workers with multiple sources of income
- Provide a step-by-step webinar or video training gig workers on filing their taxes



Background and Methodology





Background

The Challenge: Taxpayers often turn to gig work for supplemental income. Gig workers may work in multiple industries, for multiple payers simultaneously, in addition to full-time job or school, and variety of other situations. With this range of gig worker scenarios comes the workers' likely corresponding variation in understanding of tax obligations and their abilities to comply (i.e., independent contractor vs. employee, filing taxes accurately and on time). They may not be issued a Form 1099, sometimes due to threshold rules.

The Solution: Small Business/Self-Employed Research sought to gauge the unique experiences of gig economy workers, including their tax obligation and education needs. To that end, FMG administered six focus groups with gig economy workers to ascertain their experience with and knowledge of filing tax returns. FMG analyzed these results and provided recommendations for improving gig economy workers' experiences with tax compliance and for identifying and addressing their tax education needs.



Recruitment Methodology

The percentage of the taxpayer population made up by gig economy workers continues to grow, particularly during the COVID-19 pandemic. Reaching gig workers is a challenge for IRS due to the diverse range in gig services and often inconsistent nature of gig work. In response to this challenge, FMG deployed a recruitment campaign that utilized both a traditional recruitment panel and social media outlets. Ultimately, 84 gig economy workers were recruited, and 6 focus groups were scheduled with 14 participants, to ensure that eight to 10 participants joined each session. The IRS SB/SE research team secured Office of Management and Budget (OMB) and Privacy approvals prior to conducting the study.

Recruitment Strategy:

(b)(4)



Recruitment Methodology

Strategic Advertisement:

(b)(4)

(b)(4)

(b)(4)



Recruitment Methodology

Scheduling Focus Groups: Recruitment took place from January 4–February 2, 2021. FMG provided a mix of focus group time slots during business hours and evenings to be inclusive of participants in different time zones and erratic work schedules. Focus groups lasted 60 minutes and were conducted on:

- Tuesday, February 2 at 11 a.m. ET
- Tuesday, February 2 at 2 p.m. ET
- Tuesday, February 2 at 5:30 p.m. ET
- Wednesday, February 3 at 7 p.m. ET
- Thursday, February 4 at 7 p.m. ET
- Friday, February 5 at 11 a.m. ET



Recruitment Methodology

Focus Group Administration: FMG conducted focus groups using its own WebEx accounts. This study required a platform with screen-sharing and audio-recording capabilities. FMG worked collaboratively with the IRS to develop materials; for example:

- A moderator guide well suited to answer the IRS's research questions
- A screener that targeted platform-based gig workers, allowing strategic inclusion of non-platform-based gig workers and property sales gig workers
- A dry run of the focus group to test the moderator guide and technological functionality
- A WebEx instruction sheet for participants

Of the 84 participants recruited, 56 ultimately participated in the focus groups. The remaining report presents findings from the data gathered from these 56 gig workers in the focus groups.



Participants

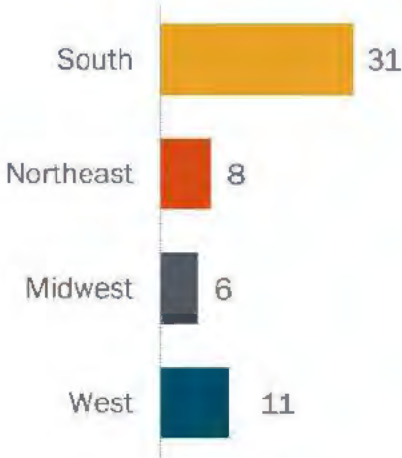




Participants



GEOGRAPHY

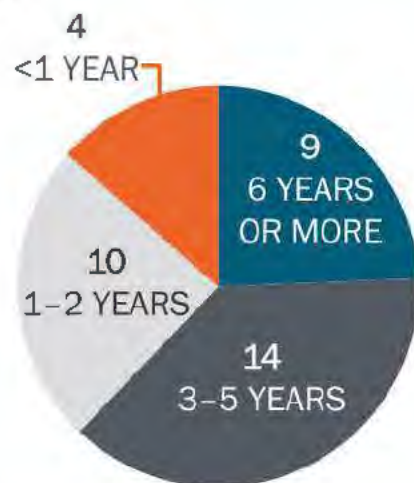


*TOTAL RESPONSES MAY NOT EQUAL TOTAL PARTICIPANTS SINCE NOT ALL FOCUS GROUP PARTICIPANTS RESPONDED TO THIS QUESTION.

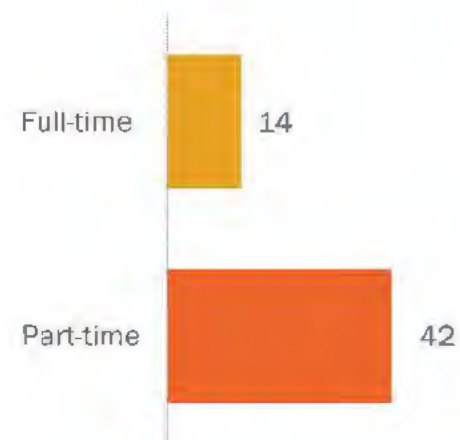
Participants



YEARS AS A GIG WORKER*



PART-TIME VERSUS FULL-TIME GIG WORK



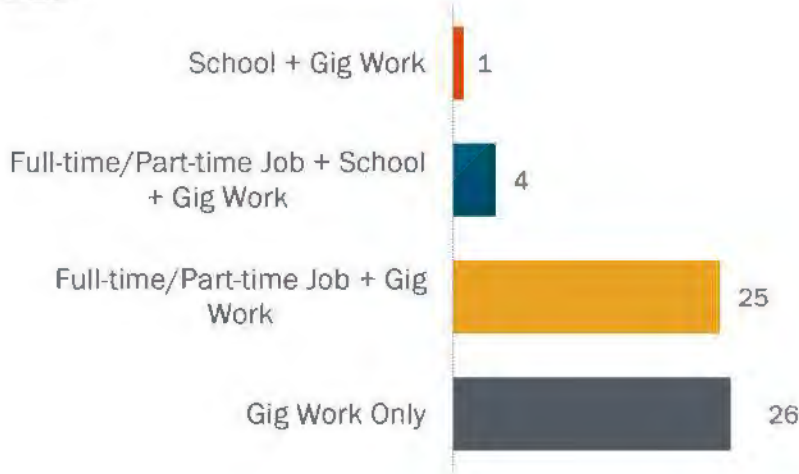
*TOTAL RESPONSES MAY NOT EQUAL TOTAL PARTICIPANTS SINCE NOT ALL FOCUS GROUP PARTICIPANTS RESPONDED TO THIS QUESTION.



Participants



WORK OTHER THAN GIG WORK



GIG INDUSTRY TYPE*



*TOTAL RESPONSES MAY NOT EQUAL THE TOTAL NUMBER OF PARTICIPANTS SINCE SOME PARTICIPANTS REPORTED EXPERIENCE WITH MULTIPLE INDUSTRIES.

Participants: Gig Worker Demographics

- Gig workers represented all regions of the United States, but most were located in the South.
- The majority of participants reported that they have been doing gig work for 3 years or more.
- Most participants reported doing gig work in addition to another job, school, or both.
- The most popular type of gig work among participants was delivery services.
 - Many participants mentioned shifting from ride-sharing to delivery services as a result of the COVID-19 pandemic.
- Most gig workers who answered this question reported that they consider themselves to be independent contractors because their status was made clear by their platform-based company.
 - Participants who called themselves “gig workers” referred to doing this type of work in their free time. Some also characterized themselves as “gig workers” when doing survey work or focus groups.
 - Freelancers included creative work such as writing, but they also chose this category if they do this work only when they are available, not consistently.

GIG WORKER TITLES*



*TOTAL RESPONSES MAY NOT EQUAL TOTAL PARTICIPANTS, NOT ALL FOCUS GROUP PARTICIPANTS RESPONDED TO THIS QUESTION.



Findings



Most Common Tax Questions

The most common questions centered around the filing process, record-keeping, and acceptable write-offs.

- **New gig workers expressed that they lack basic information about filing taxes**
 - Newer gig workers said they wanted to know how to file correctly taking into account other income and expenses (e.g., tips, sales tax, health insurance).
 - Workers that made under a certain threshold or did not receive a 1099/W-2 said they want to know about the process for filing taxes from start to finish.
- **Participants indicated that they wanted to know how to keep records for expenses and income**
 - Many gig workers were unaware of the importance of record-keeping for expenses and income when they started because the documentation is not required of them upfront.
- **Gig workers reported needing more information on what qualifies as acceptable write-offs/deductions**
 - Mileage and car-related expenses and phone-related expenses were the most commonly known deductions among gig workers.

“
When I first started using a ride-share service, I wasn't really aware of all of the record-keeping I needed to do, so I ended up having to pay a lot more back...I think that should've been clearer when looking for information.
”

“
...people who are in the gig economy don't have the full information, like how we should file our taxes and the deduction we should do.
”

“
The main question is always how much can I write off and what can't I write off.
”

“
I wonder what the minimum threshold is for any sort of revenue before having to pay taxes, in my case...
”

Finding Answers About Filing Taxes

Most gig workers said they find answers online, although several use tax professionals or tax software.

- Most gig workers said they searched for answers to their tax questions online using Google, Reddit, or other online forums.
 - Many expressed concern about the legitimacy of the information they find.
 - Gig workers said they have found other people in the same industry who share answers.
- Participants said they go to friends or family for advice
 - Participants said they typically ask for help from those who do similar work or have tax-related expertise
- Some gig workers said they seek professional help from accountants/Certified Public Accountants/bookkeepers.
- A few said they have visited IRS.gov to answer tax questions.
- Gig workers also said they use tax software such as TurboTax, H&R Block, FreeTaxUSA, etc.



"I also have an accountant I've been working with for many years. I just go to him every year whenever I have questions."

Yes, most of the information I get from Google, and at times, I would ask the taxation expert.

First place I went was online, and then I asked some of my other friends who were doing the same kind of work.

I use Reddit, which obviously, you have to take it a little bit with a grain of salt, but that combined with some published articles through Google and such is usually a pretty good basis for finding out if you can write off.

I'll start my research on the IRS website, looking for forms, publications, and information. And fortunately, I do have a friend who does have a tax service, and I know I can reach out and ask any questions, though I typically do my taxes on my own.

"I'll look on [FreeTaxUSA's] SAQ site or the 'contact us'. And they do a really good job of emailing you back, giving you helpful information."



Reasons Gig Workers Contacted Tax Professionals

Many gig workers said they have sought professional help or have used tax software for record-keeping and filing taxes.

- For gig workers who have engaged tax professionals, it was generally to:
 - Ask what and how expenses can be deducted from their taxes
 - Track receipts and expenses
 - Help file taxes at the end of the year
 - Seek advice on record-keeping
- Several gig workers said they could not afford to use a tax professional but would have liked to have one.
- For those who said they did not seek help from a tax professional, they said they would do so when:
 - They feel they might make errors in their taxes and owe more than they should
 - They start to make money or work more jobs

After filing for taxes the first time online and not really knowing about record-keeping and having to pay back some money, I then sought out an accountant to help me file my taxes. So, I go to an accountant to help file my taxes now. I no longer use an online platform.

I have used professional accountants... and a lot of it was questions to do with healthcare...

I would like access to an accountant, but sadly, I don't find that it's worth the money for me.

Guidance Received From App-Based Companies

Most gig workers said they have received little or no tax-related assistance from their app-based company.

- Most gig workers said they received only required documents such as a 1099 or W-2.
- Some companies provide a space for workers to learn or ask questions interactively; for example:
 - Facebook groups where people can ask each other questions
 - Workshops during tax filing season
 - Informal conversations about tax-related questions
- Other companies send emails with links to other resources or general reminders, such as:
 - Directing workers to websites or resources for questions about the tax filling process, including the IRS website
 - Emailing links to other apps or software that can help with calculating estimated payments or tracking expenses

“

...there was no real information in terms of the tax process, no tips or best practices of how to set aside money or any information regarding taxes. You're basically on your own. You do the work, awesome; you get the money, figure it out.

I'm registered with multiple companies, sometimes independent contractors, sometimes as an employee. And I don't recall any of them providing any information upfront regarding my taxes or not, other than whether they consider me an employee or an independent contractor.

As far as resources, I guess they send out an email with certain websites or certain resources that we can refer to if we have any questions about the taxing or the filling process.

They recommended an online platform and who I should file with, but no vital information.

”

What Gig Workers Want From Their App-Based Company

Gig workers said they would like to receive more training, resources, and regular communication from their companies. Specifically, gig workers said they wanted more information on earnings and options for withholding.

- A tutorial or workshop that includes tax information for beginners
- A list of common deductions
- A full handbook or pamphlet with general tax-related information that they can carry around or easily access
- A person or space on the company's website dedicated to tax information to answer questions about 1099 forms and paying quarterly taxes
- Regular communication from their company
 - An email during tax filing time (automatic) that would include advice
- Up-front information on withholding, how much workers earned, and what they should plan to put aside each quarter
- Options to withhold taxes



I want to receive more information along the way, maybe just some advice to do some withholding, some advance payments, and just something to prepare me for it.

It would be nice to have booklets with all the steps required to file taxes appropriately, like the proper way. That would make my life a lot easier.

If they could just have an accountant available to the gig workers, or someone that we could talk to if we did have some questions about filling out our tax forms. Because I feel like they just pay you, and then leave you in the dark when it comes tax time.

I'll say, for the withheld tax, I would like to know the amount of tax the employer withheld, and if the tax is more, will I be eligible for a refund, or what really happened?

It would've been nice to know just the basics, the bare minimum for what I need to do.



Filing Taxes Throughout the Year

Most gig workers said they file taxes close to April and do not file quarterly.

- Most gig workers reported that they do not file taxes until shortly before the April deadline.
- With a few rare exceptions, most gig workers reported that they do not file their taxes quarterly.
- Some gig workers said they were aware of the option of filing quarterly taxes but choose not to do so.
 - Reasons for this decision included convenience and habit
- Knowledge of the option to file quarterly taxes was not widespread.
 - Some gig workers said they were unaware of the option, whereas others reported that they do not know anyone who files their taxes quarterly.

“

I generally wait until March, because I get so many 1099s from different clients that it's easier for me to wait for them to send them in.

It's not something I think about too much during the year. I wait until probably around December, and then I start thinking, 'Where did I work that year?'

”

“

I don't pay quarterly taxes because I stay within the limits, because I know about what I'm going to do, so I don't worry about it. That's just me. It just works for me fortunately.

I've been reading up about it [when to file taxes] and I feel like that's something I need more information on. I guess how much I need to pay, who does it for me, how do I know if I have to pay?

”

Tracking Income and Expenses

Gig workers said they maintain records regularly, and some reported using tools for tracking income and expenses.

- Gig workers reported that they consider keeping good records to be essential and an ongoing process throughout the year.
 - Many said they use software or applications (e.g., Microsoft Excel, QuickBooks) to keep meticulous records of their income and expenses
 - Some said they use specific applications to track potential deductions such as gas and mileage (e.g., Stride)
- Most gig workers noted that they are responsible for keeping track of the income and expenses they make during gig work.
 - Gig workers said they receive some amount of regular information about income and expenses from larger platforms such as Instacart and Uber.

“

I save my receipts for my expenses, and also keep record of the money that I'm going to receive from the gig economy... Basically, record-keeping is the key. So when I update receipts, I'll do some deduction of the expenses when I'm trying to complete my tax return.

I use a deposit-and-withdraw type of tracking software. And I use it just all year long on all of my accounts, and savings, and credit cards, and whatnot. And so it tracks every penny that comes in and every penny that goes out..

With Instacart, they give you a snapshot every week in your mobile app account that shows how much you've made. And I keep a tally on an Excel spreadsheet just so I can keep track all week long, all month long, all year long how much I'm making.

I just have in Gmail filters setup so that whenever I get an email from whatever company that's showing earnings, even if it's on an individual delivery or something like that, it just gets automatically labeled and archived so that I can easily just go and it's just all there. And I don't have to log in to an Uber account and go through all that. It's all just in my email.

Stride does—you can input your expenses, your gas, somebody mentioned like a carwash earlier, meals. But then that gets into specifics of whether or not they're eligible, but yeah, it's a daily thing, at least for me.

”

Using IRS.gov

Gig workers reported that they rarely use the Gig Economy Tax Center page of IRS.gov.

- Several gig workers reported neither accessing or even hearing about the IRS's online resources for gig economy workers.
- Visitors to the Gig Economy Tax Center page reported dissatisfaction with the website.
 - Participants described the resources as dense and directed toward tax professionals
 - Some gig workers said that the resources are not particularly applicable to their line of gig work.
- Several gig workers reported looking to social media or a professional instead for their questions about gig work.
 - Discussion platforms such as Reddit or search engines such as Google are frequently used when searching for more information about filing taxes as a gig worker.

“

I didn't even know [Gig Economy Tax Center page] existed.

I know [Gig Economy Tax Center page] exists just because I've seen it on Reddit, but I have not visited.

I've Googled [Gig Economy Tax Center page] and it's come up and I've gone through it, and I've clicked through it. Again, not user-friendly, wasn't the best in terms of explaining what I needed to do, so I left and went elsewhere.

When I checked in the past, it was really hard to find situations or examples on their website that reflected this type of work. It was really just meant for, or I guess geared toward the more not just traditional W-2 work, but also people who have what I would consider small businesses where, I guess it was more or maybe have recurring expenses.

No, I go to my accountant. I've looked a couple times at [Gig Economy Tax Center page] and I think it's written more for professionals.

[The information from IRS is] also way too much text, too, just dry and boring. It's not a place you generally want to go, in my opinion.

There's a bunch of forums in Reddit, specifically, which are a lot of other people who are doing this exact kind of work. And they have specialized ones too.

”

Pros of IRS Publication 5369

Gig workers praised the brevity, simple language, and hyperlinked resources within the Publication 5369.

- Several gig workers praised the attractiveness of the publications, the inclusion of the “Keep good records” and “Pay your taxes as you go” sections, and the withholding estimator.
 - Some gig workers described the publication as providing some information they wished they had known when they started gig work
- Others appreciated the short length, use of lay terms, and being able to trust the resources because they are coming directly from the IRS.

“

Well, the pictures definitely draw me in, and then I go to the information, so I think it's outlined pretty good.

I like now everything is pretty condensed and succinct. I like that it's a one-pager.

The withholding estimator, the fact that it's straight from the IRS, no third party, it is reassuring to know that that will probably be in line with what we'll be expecting the next year.

I think the 'keep good records' portion is really good because when I was new, I wasn't really tracking anything....

I think that the 'pay as you go', I mean the option to do that, the perspective option to do that, that sounds very interesting to me and I think it would be easier for me than trying to keep up with a year-long work worth of things all at once and then get them all done or all organized and put together at the end of the year in the right way, make sure I didn't miss anything as opposed to just doing it right then and there when I have that particular information or this, that, or the other.

Well, I do like that they specifically mentioned filling out and submitting a new W-4 for other jobs where you work as an employee, because that speaks to kind of what I had said about having additional withholdings taken out from my jobs that I get a W-2 from.

”

Cons of IRS Publication 5369

Gig workers criticized the Publication 5369 as too broad and not detailed enough.

- Some gig workers criticized the reminders to pay taxes throughout the year and to keep good records.
 - More experienced gig workers viewed the text as self-evident.
 - Participants said the reminders lack details or specificity.
- Some participants criticized the “Pay your taxes as you go” section:
 - Inaccurately depicts gig workers as W-2 employees.
- Several other gig workers described the overall document as merely a reminder to pay taxes.

“

I have a comment on the 'pay your taxes as you go'. When I read that, it seems to lean towards the fact that gig workers are employees, and nothing, in my opinion, could be further from the truth. Most apps that facilitate gig work treat those folks that use those apps as 1099 independent contractors. So everything, again, is pushed down upon the gig worker. So anything that leads you to believe that the employer, which is technically not an employer, is doing record-keeping or tracking or facilitating you in any way, that's false.

Three sentences that says, 'Hey, keep good records,' that's not helping me. If you gave me a one-pager that says, here are typical categories of deductions, start tracking them on a monthly basis, that might be helpful."

Where it says, 'keep good records,' I feel like perhaps they could show an example, not only with a blank template, but with a filled-in template to see what things we would need to submit.

That's really the only thing it's answering. It's just, 'Hey, don't forget to pay us.' It doesn't really seem like it's anything beneficial to gig workers.

I do wish that they could link to more. So, if we're talking about the 'keep good records,' this is nice and short, but it would be helpful to first-time gig workers who don't know what they're doing, exactly what type of records to keep.

”

Improvements to IRS Publication 5369

Gig workers said they want more examples, specific instructions, and more resources.

- Gig workers recommended making the document more interactive.
 - Some recommendations included making an interactive form to help gig workers through tax requirements, providing hyperlinks to frequently asked questions, or linking to a video with step-by-step instructions.
- Participants said they need more specific recommendations on filing taxes for different types of gig work, for holding multiple gigs, and for holding gig work in addition to a main job. Recommendations included:
 - Adding more information about deadlines
 - Designing the withholding estimator to take into account different types of gig work
 - Including different ways to record income and expenses depending on the type of work (i.e., what can be deducted depending on the gig work)



Having specific explanations for how to do taxes with multiple jobs, including the W-2s and the combined gig economy work, because I know taxes are a bit different for that, and it makes it more complicated.

I think this really could be improved if it were more like a screening form and it originated with asking you a few questions like, 'Have you filled out a 1099 or a W-2?' or 'Have you filled out both?' And you click yes or no. And click through the different screening questions so that the ultimate flyer that it gives you really is specific to who you are and what you need to do this year and next.

I've used the IRS withholding estimator to try to get an idea of what I need to be withholding, or paying for quarterly's, or for end of year. But it's more tailored for W-2 jobs, not as much for listing all the specific expenses you can have with gig work. So, if they could make one specifically tailored for different gig work jobs, that would be helpful.

I would also say maybe like a frequently asked questions hyperlink that would take you to another page and answer maybe some basic questions that people might have, if they're not seeing the information that they need on this page.

If there was a video made about like step-by-step instruction of how to do it, I feel like this would be a very good place to just put it in there as well as important, not websites, but different IRS web pages.





Recommendations





Recommendations

1

Make the IRS Publication 5369 for gig workers more detailed by:

- Incorporating links to more resources such as frequently asked questions, checklists, and videos that are relevant to filing taxes as a gig worker
- Including more examples on how to file taxes for commonly held gig jobs (e.g., delivery drivers, on-demand labor/repair, ride-sharing)
- Including special considerations or tax implications (e.g., deductions and withholdings) for specific types of gig workers
- Adding a detailed timeline highlighting key milestone dates and deadlines



Recommendations

2

Increase awareness of the Gig Economy Tax Center (<https://www.irs.gov/businesses/gig-economy-tax-center>) page of the IRS.gov website.

- Include a link to this page on Publication 5369 as well as on the homepage of IRS.gov. Many of the details and resources that gig workers reported looking for have already been curated here since October 2020.
- Any resources added to this page should use simple language, be one-page in length, provide specific guidance, and include a link to the Gig Economy Tax Center. Main deterrents from using the IRS web page and resources were the use of tax jargon, overwhelming length, broken links, and not containing specific enough information.
- Gig workers said they would like more guidance, advice, and tips from their app-based platform. Marketing this web page directly to platforms to share with their contractors when sending tax-related documents will increase web page visits.



Recommendations

3 Develop personas of different types of gig workers and the things they should consider when filing taxes.

- Further research is needed to develop personas that represent the different types of gig workers and what they need to take into account when filing taxes. We have determined that gig workers need personas to represent, at a minimum:
 - Different types of gig work (e.g., delivery drivers, crafts/handmade goods sellers)
 - Gig workers who hold multiple gig jobs
 - Gig workers have another main source of income (e.g., a permanent part-time/full-time job)
- Once developed, personas or gig worker profiles can be used to as examples to improve existing IRS resources such as the withholding calculator, tax filing trainings, FAQs, and record-keeping resources.



Recommendations

- 4** Provide gig workers with a step-by-step training video or webinar on how to file taxes from start to finish.
 - The onus is placed on gig workers to track all gig-related income/expenses. Gig workers turn to gig work for supplemental income and are concerned about missing important details such as what deductions they can take and what steps they can take to ensure that they do not owe the IRS.

Appendix



Appendix – Focus Group Questions (Part 1)

(b)(4)

Appendix – Focus Group Questions (Part 2)

(b)(4)

Appendix – Screener Guide

(b)(4)

Appendix – Consent Form

GIG ECONOMY WORKER FOCUS GROUP CONSENT FORM

You are being asked to participate in a focus group regarding your experience working in the “gig economy” by Fors Marsh Group (FMG). Gig economy refers to workers who provide services through a website or app and is also known as the “sharing economy” or “platform economy”. Gig economy experiences include working as a ride-sharing or delivery driver, selling goods online, taking part in a crafts/handmade item marketplace, participating in on-demand labor and repair services, providing creative or professionals services, and/or taking part in other temporary, or freelance work. This information sheet describes the purpose, procedures, benefits, risks and precautions of the focus group. It also describes your right to withdraw from the group at any time. A member of FMG team is available to read through this information sheet with you and discuss all the information if you wish.

Why is this focus group being done?

This focus group is being done to learn more about gig economy worker experiences and their experiences with tax filing and tax-paying requirements as participants in the gig economy. The feedback from the focus group may help the Internal Revenue Service (IRS) improve communication and outreach to workers who participate in the gig economy.

What do I need to know about this focus group?

This opportunity is being offered to workers who participate in the gig economy and are willing to share information about their experiences and interactions with FMG.

The focus group will last 60-minutes, and you will speak with a moderator and other participants in the gig economy via Cisco Webex conferencing software (Webex). The focus group will be audio recorded and individuals' names will not be used in any description of findings. Participants will need access to a computer to view screenshared materials through Webex. Other staff and IRS employees may listen to the focus group remotely during focus group sessions, so only first names and no video of participants will be used. Participants are expected to discuss their experiences, thoughts, and opinions about their work experiences in the gig economy and their experiences paying and filing taxes as participants in the gig economy.

What are the potential risks of participating in this focus group?

There are no known risks associated with this focus group. Participants will complete the focus group via Webex conferencing, sharing their experiences, opinions, and thoughts regarding their experiences in the gig economy and communication with IRS. You do not have to answer any questions that you do not wish to answer. We will only be using first names in the focus group. Your name will not be used in any reports and no quotes will be associated with your identity.

Does participating in this focus group provide any benefit?

Participants will receive \$75 in compensation for their participation in the focus group. Participants will have the option of receiving this compensation through electronic payment via Paycom or have a check sent to their address via the United States Postal Service. The feedback from the focus group may help improve the IRS's communication with people participating in the gig economy.

Do I have to participate in this focus group?

Your participation is absolutely voluntary. There are no penalties associated with refusal to participate; however, your participation is encouraged so as to get a wider range of feedback from people working in the gig economy.

Who will have access to the recordings from the focus group and/or contact information?

Only FMG and IRS staff working on this project will have access to the audio recordings from the focus group. Only FMG will have access to your contact information.

Who do I contact if I have questions about the Gig Economy Workers Focus Group?

If you have questions or concerns about the focus group, you can contact Fors Marsh Group (FMG) at insights@forsmarshgroup.com or call us at 571-858-3817.

Your signature below indicates that you understand the conditions stated above and agree to participate and be audio recorded in this focus group. You may request a copy of this consent to keep for your records.

Signature: _____ Date: _____

The Paperwork Reduction Act requires that IRS provide an OMB Control Number on all approved public information requests. That number is OMB 1545-1349. You may send comments and questions regarding this process or suggestions for making it simpler to the following name and address: Internal Revenue Service, Special Services Section, SE:W-CAR-MPT:M.S, Room 6129, 1111 Constitution Avenue, NW, Washington, DC 20224

