



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.250.2

AUGUST 17, 2020

EFFECTIVE DATE

(08-17-2020)

PURPOSE

- (1) This transmits revised IRM 6.250.2, Internal Revenue Service Enterprise Workforce Planning.

MATERIAL CHANGES

- (1) IRM 6.250.2 title changed from Internal Revenue Service Strategic Workforce Planning to Internal Revenue Service Enterprise Workforce Planning. Subsections were relocated, reformatted, or organized to improve readability in compliance with IRM 1.11.2.3, Internal Management Documents System, IRM Format and Structure.
- (2) IRM 6.250.1 incorporates the Program, Scope and Objectives subsection and consolidates Background, Authority, Responsibilities, Program Evaluation, Program Controls, Definitions, and Related Resources, as required by IRM 1.11.2, Internal Management Documents System, Internal Revenue Manual (IRM) Process.
- (3) IRM 6.250.1 (1) clarifies the Purpose subsection of this IRM and establishes workforce planning (WFP) as an enterprise framework pursuant to the Government Accountability Office's (GAO's) recommendation in audit GAO-19-176 (3/26/2019). Removes process and procedural language that will be contained in the WFP Operational Guide.
- (4) IRM 6.250.2.1 (2) changes subsection title from Scope to Audience.
- (5) IRM 6.250.2.1 (3) changes subsection title from Audience to Policy Owner. Adds the Commissioner of Internal Revenue, who has overall responsibility and authority for this policy.
- (6) IRM 6.250.2.1 (5) changes subsection from Policy/Program Owners to Primary Stakeholders. Original subsection broken out and moved to 6.250.2.1 (3), Policy Owner, and 6.250.2.1 (4), Program Owner.
- (7) IRM 6.250.2.1.1 reorganizes current Background subsection information within previously published IRM to clarify the key drivers to revise this IRM. Subsection revises previous section to increase readability and understanding.
- (8) IRM 6.250.2.1.2 replaces and expands previous Authority language, which was located under 6.250.2.3.
- (9) IRM 6.250.2.1.3 adds subsection titled Responsibilities. Deletes all subsection(s) under subsection 6.250.2.5, originally titled WFP Roles and Responsibilities. Consolidates and clarifies responsibilities from previously published version.
- (10) IRM 6.250.2.1.4 adds subsection Program Management and Review that are aligned with Federal Guidelines.
- (11) IRM 6.250.2.1.5 adds subsection Program Controls in compliance with IRM 1.11.2, Internal Management Documents System, Internal Revenue Manual (IRM) Process.
- (12) IRM 6.250.2.1.6 adds subsection titled Terms to define terms listed throughout this IRM for the purpose of WFP.
- (13) IRM 6.250.2.1.7 adds subsection titled Related Resources to comply with IRM 1.11.2, Internal Management Documents System, Internal Revenue Manual (IRM) Process.

- (14) IRM 6.250.2.2 changes subsection from Background to IRS Enterprise Strategic Workforce Planning Policy. New subsection implements the WFP program within the IRS.
- (15) IRM 6.250.2.3 changes subsection from Authority to IRS Enterprise Strategic Workforce Planning Program Goals. Program goals are established to measure the success of the content outlined in this IRM.
- (16) IRM 6.250.2.4 deletes subsection Key Drivers and Benefits. Intent moved under subsection, 6.250.2.1.1, titled Background.
- (17) IRM 6.250.2.6 deletes subsection titled IRS WFP Process Model. Graphics will be contained in the WFP Operational Guide.
- (18) IRM 6.250.2.7 deletes subsection titled IRS WFP Framework. Graphics will be contained in the WFP Operational Guide.
- (19) IRM 6.250.2-1 deletes exhibit subsection titled Acronyms. Content no longer relevant with direction of revised IRM.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.250.2 issued March 8, 2018.

AUDIENCE

All business units

Robin D. Bailey Jr.
IRS Human Capital Officer

6.250.2
Internal Revenue Service Enterprise Workforce Planning

Table of Contents

- 6.250.2.1 Program, Scope, And Objectives
 - 6.250.2.1.1 Background
 - 6.250.2.1.2 Authority
 - 6.250.2.1.3 Responsibilities
 - 6.250.2.1.4 Program Management and Review
 - 6.250.2.1.5 Program Controls
 - 6.250.2.1.6 Terms
 - 6.250.2.1.7 Related Resources
- 6.250.2.2 IRS Enterprise Strategic Workforce Planning Policy
- 6.250.2.3 IRS Enterprise Strategic Workforce Planning Program Goals

6.250.2.1
(08-15-2020)
Program, Scope, And Objectives

- (1) **Purpose.** This IRM provide enterprise workforce planning (WFP) policies and procedures to address dynamic IRS mission requirements. This IRM establishes the Internal Revenue Service (IRS) Human Capital Officer as the program owner with the authority, responsibility, and accountability for implementing enterprise WFP policy and procedures. This IRM will be read and interpreted in accordance with applicable laws (Title 5, United States Code (USC)), government-wide regulations (Title 5, Code of Federal Regulations (CFR)), and Office of Personnel Management (OPM) decisions. This policy will be used in conjunction with the IRS WFP Operational Guide, which outlines how the IRS will align to, and execute, the established WFP framework.
- (2) **Audience.** Unless otherwise indicated, the policy in this IRM applies to all business units.
- (3) **Policy Owner.** The Commissioner of Internal Revenue.
- (4) **Program Owner.** The IRS Human Capital Officer.
- (5) **Primary Stakeholders.** All business units.

6.250.2.1.1
(08-15-2020)
Background

- (1) In 2016, the IRS developed a strategic workforce plan and began conducting related WFP activities to help mitigate the risks associated with fragmented human capital activities.
- (2) The GAO reviewed the IRS's WFP efforts and provided the following recommendation, with which IRS agrees: The Commissioner of the IRS should fully implement the workforce planning initiative, including taking the following actions: (1) conducting enterprise strategy and planning, (2) conducting workforce analysis, (3) creating a workforce plan, (4) implementing the workforce plan, and (5) monitoring and evaluating the results.
- (3) Recognizing people are key to the Federal government's mission of delivering services to the American public, both the President and Congress identified strategic human capital management as an important cornerstone initiative to improve program performance government wide. Through the implementation of this policy, the IRS will provide the framework to effectively manage current and future IRS workforce capabilities to increase and maintain efficiency and quality of service.

6.250.2.1.2
(08-15-2020)
Authority

- (1) This policy supplements federal law and requirements contained in the authorities cited below. It is not self-contained and must be read in conjunction with the cited references and any applicable collective bargaining agreements.
 - a. IRM 6.250.1.4, Key HRM Responsibilities, at: <http://irm.web.irs.gov/Part6/Chapter250/Section1/IRM6.250.1.aspx#6.250.1.4>
 - b. 5 USC 1401, Establishment of agency Chief Human Capital Officers, at: [https://uscode.house.gov/view.xhtml?req=\(title:5%20section:1401%20edition:prelim\)%20OR%20\(granuleid:USC-prelim-title5-section1401\)&f=treesort&edition=prelim&num=0&jumpTo=true](https://uscode.house.gov/view.xhtml?req=(title:5%20section:1401%20edition:prelim)%20OR%20(granuleid:USC-prelim-title5-section1401)&f=treesort&edition=prelim&num=0&jumpTo=true), which requires Federal agencies to appoint a Chief Human Capital Officer with responsibility for assessing agency management of human capital.

- c. 5 USC 1402, Authority and functions of agency Chief Human Capital Officers, at: [https://uscode.house.gov/view.xhtml?req=\(title:5%20section:1402%20edition:prelim\)%20OR%20\(granuleid:USC-prelim-title5-section1402\)&f=treesort&edition=prelim&num=0&jumpTo=true](https://uscode.house.gov/view.xhtml?req=(title:5%20section:1402%20edition:prelim)%20OR%20(granuleid:USC-prelim-title5-section1402)&f=treesort&edition=prelim&num=0&jumpTo=true), which tasks the Chief Human Capital Officer with aligning the agency's human resources (HR) policies and programs with organization mission, strategic goals, and performance outcomes.
- d. 5 CFR 250, Subpart B, Strategic Capital Management, at: <https://www.ecfr.gov/cgi-bin/text-idx?SID=64bd6c8d857ad5c41edfb58a22a86fb8&mc=true&node=sp5.1.250.b&rgn=div6>
- e. 5 USC 1103, Functions of the Director, at: [https://uscode.house.gov/view.xhtml?req=\(title:5%20section:1103%20edition:prelim\)%20OR%20\(granuleid:USC-prelim-title5-section1103\)&f=treesort&edition=prelim&num=0&jumpTo=true](https://uscode.house.gov/view.xhtml?req=(title:5%20section:1103%20edition:prelim)%20OR%20(granuleid:USC-prelim-title5-section1103)&f=treesort&edition=prelim&num=0&jumpTo=true), enacted by Public Law 107-296 (Homeland Security Act of 2002), Title XIII, Subtitle A, Sec 1304, at: <https://www.govinfo.gov/content/pkg/PLAW-107publ296/pdf/PLAW-107publ296.pdf>, which addresses the designing a set of systems, include appropriate metrics, for assessing the management of human capital by Federal Agencies.
- f. Office of Management and Budget (OMB) Circular No. A-11, Preparation, Submission, and Execution of the Budget, Section 85 - Estimating employment levels and employment summary (Schedule Q), at: <https://www.whitehouse.gov/wp-content/uploads/2018/06/a11.pdf>.
- g. Treasury Human Capital Issuance System (HCIS), Chapter 250, Transmittal Number (TN) 14-006, Treasury Workforce Planning Program Policy, at: <https://my.treas.gov/Collab/dashr/supportdocs/Treasury%20Strategic%20WFP%20Policy.pdf>.

6.250.2.1.3
(08-15-2020)

Responsibilities

- (1) **Office of the Commissioner.** Provides strategic guidance and direction to ensure compliance with all legislative and OPM policy requirements and communicates IRS strategic initiatives, priority investment of program resources, organizational risks, priorities, and mission needs. The Commissioner of Internal Revenue delegates WFP operational authority to the IRS Human Capital Officer, including but not limited to, implementation and execution of IRS enterprise WFP policies and procedures. The Commissioner of Internal Revenue will:
 - a. Ensure that the Human Capital Office (HCO) improves reporting for its WFP initiative in its bimonthly HRSTAT information submissions to the Department of the Treasury (Treasury). The submissions will include the original implementation schedule, schedule changes, implementation delays and their causes, and the IRS's strategy to address the cause of the delays.
 - b. Fully implement the WFP initiative, to include the following actions: (1) conducting enterprise strategy and planning; (2) conducting workforce analysis; (3) creating a workforce plan; (4) implementing the workforce plan; and (5) monitoring and evaluating the results.
- (2) **The Deputy Commissioner for Services and Enforcement (DCSE).** Provides strategic guidance and direction to the business units responsible for the major customer segments and other taxpayer-facing functions to ensure the IRS human capital management processes and procedures achieve IRS mission objectives as identified in IRM1.1.1, IRS Mission and Organizational Structure. Facilitates collaboration between IRS strategic mission drivers,

budget planning, and human capital management initiatives and designates executive leaders to serve on IRS enterprise governing bodies to ensure human capital management functions are resourced and aligned to this IRM.

- (3) **The Deputy Commissioner for Operations Support (DCOS).** Provides strategic guidance and direction to ensure the integrated IRS support functions are organized to determine and validate workforce requirements to achieve current and future IRS mission objectives as identified in IRM 1.1.1, IRS Mission and Organizational Structure. Facilitates collaboration between IRS strategic mission drivers, budget planning, human capital management initiatives and designates executive leaders to serve on IRS enterprise governing bodies to ensure human capital management functions are resourced and aligned to this IRM.
- (4) **IRS Human Capital Officer.** Serves as the executive integrator for enterprise WFP, as delegated by the Commissioner of Internal Revenue. The IRS Human Capital Officer will:
 - a. Provide direct oversight for the implementation and execution of enterprise WFP;
 - b. Establish the framework and coordinate enterprise business functions across HCO, DCSE, and DCOS areas of responsibilities (AOR) to ensure WFP processes and procedures are aligned to achieve the program goals identified in this IRM;
 - c. Designate the WFP Branch as the operational lead for coordinating and establishing enterprise workforce processes and procedures;
 - d. Develop and promulgate multi-year enterprise workforce plans to improve human capital management functions across the IRS;
 - e. Establish HR strategies and functional operations consistent with the employee life cycle elements of recruitment, training, development, career advancement, and retention of a high performing workforce;
 - f. Provide HR customer support services to Business Unit HR Liaisons to pro-actively monitor and resolve systemic HR service delivery operations to facilitate efficient execution of enterprise workforce plans; and
 - g. Coordinate with the Chief Financial Officer (CFO) and Chief Information Officer (CIO) to disseminate collaborative operational WFP guidance, and establish management performance targets, tools and reports to evaluate compliance and effectiveness of enterprise WFP goals.
- (5) **Chief Learning Officer.** Sustain a continuous learning environment and leadership continuity to assess workforce proficiency levels to determine competency gaps and identify strategies by increasing the development and participation of training plans and programs to effectively address the skills, competencies and needs of current mission critical occupations (MCOs) needed to meet current and emerging workforce needs.
- (6) **CFO.** Provides operational support and technical advice to support financial management business processes alignment (i.e., funding request, mid-years, close-out procedures) with enterprise WFP policy and operational guides consistent with this IRM.
- (7) **CIO.** Provides technical assistance for WFP decision support, reporting and analytical capabilities. Supports a culture of collaboration and integration with

human capital management business partners to facilitate high-performing WFP that align with IRM 1.1.1, IRS Mission and Organizational Structure.

- (8) **Business Unit Leaders.** Ensures published enterprise WFP procedures are foundational requirements that inform current and future workforce initiatives and hiring plans. Business units will align internal WFP roles and responsibilities to support the principles of this IRM. Executive leaders and responsible individuals, managers, and supervisors will champion internal controls to facilitate program goals identified in this IRM.
- (9) **Business Unit HR Liaisons and Embedded WFP Staff.** In collaboration with the WFP Branch, business unit HR liaisons and embedded WFP staff will serve as implementors of enterprise WFP processes and procedures. The WFP Branch will provide technical, administrative, and analytical support, as necessary, to ensure program success.

6.250.2.1.4
(08-15-2020)
**Program Management
and Review**

- (1) The WFP Branch will conduct periodic reviews of this program to assess compliance with laws/regulations and usefulness in organizational goals/objectives. This program may also be subject to Human Capital review per IRM 6.10.1, IRS Personnel Staffing Accountability Program.
- (2) In alignment with federal guidelines prescribed by Treasury and OPM (including those in 5 CFR 250), the HCO will adhere to all reporting requirements.

6.250.2.1.5
(08-15-2020)
Program Controls

- (1) The WFP Branch will administer program controls, including but not limited to, overall program administration, execution guidance, and reporting requirements. In addition, the WFP Branch will help HCO organizations coordinate WFP implementor actions, such as skills assessments to identify and address skills gaps, development of competency models, workforce studies, training, and development plans.
- (2) The following activities help ensure program success:
 - a. Conducting annual policy reviews;
 - b. Publishing educational articles such as Leaders' Alerts, IRS Headlines and Frequently Asked Questions (FAQs);
 - c. Publish IRS Enterprise Workforce Plans;
 - d. Maintaining the IRS WFP Operational Guide;
 - e. Supplying WFP training, as needed;
 - f. Maintaining accurate and up-to-date program websites; and
 - g. Conducting compliance reviews.

6.250.2.1.6
(08-15-2020)
Terms

- (1) **Business Units.** The IRS functions that fall under the two primary IRS organizations: the DCSE and the DCOS.
- (2) **Champion.** Advocate from the highest levels of the IRS to consistently support WFP policy, procedures, and align resources, as appropriate.
- (3) **GAO.** The GAO is the investigative arm of Congress.
- (4) **HRSTAT.** The strategic human capital performance evaluation process that identifies, measures, and analyzes human capital data to inform the impact of an agency's human capital management on organizational results with the intent to improve human capital outcomes.

- (5) **Human Capital Management.** Strategies, policies, programs, and activities to ensure the following standards are met:
 - a. Ensuring compliance with merit system principles; and
 - b. Finding, implementing, and monitoring process improvements.

6.250.2.1.7
(08-15-2020)
Related Resources

- (1) The IRS WFP Branch will:
 - a. Deliver standard WFP processes and procedures for IRS operations and outlines the WFP Service Delivery Model;
 - b. Provide a roadmap for continuous improvement and the framework for transforming IRS culture and operations within budgetary constraints from an enterprise outlook; and.
 - c. Establish a common framework for expressing goals, presents a unified Servicewide mission towards WFP, and supplies context for decisions about performance goals, priorities, strategic goals, and performance outcomes.

6.250.2.2
(08-15-2020)
IRS Enterprise Strategic Workforce Planning Policy

- (1) This policy shall direct responsibilities for enterprise human capital management functions. Through this policy, the IRS will:
 - a. Establish a framework to develop, disseminate, and monitor the execution of a strategic workforce plan;
 - b. Implement WFP policy and procedures to support a high-performing workforce that achieves the IRS's strategic goals, objectives, and mission through the strategic workforce plan;
 - c. Require business units to follow processes and procedures with establishing workforce plans to address human capital goals, strategies, and actions;
 - d. Establish accountability at all levels to provide effective use of strategic human capital resources, as required;
 - e. Strategically align business units to support the IRS's strategic goals and objectives including assessing and evaluating organizational structures, staffing plans, and human capital functions;
 - f. Inform and work in conjunction with the CFO on human capital financial management processes and decisions;
 - g. Implement accountability, performance measures and metrics, and reporting requirements that are continuously monitored to achieved desired outcomes, and;
 - h. Direct executives, managers and supervisors to champion and lead WFP in their respective areas using the WFP policy and business processes.

6.250.2.3
(08-15-2020)
IRS Enterprise Strategic Workforce Planning Program Goals

- (1) The overall goal of the IRS Enterprise Strategic WFP Program is to ensure that the workforce is responsive and agile to current and future operational requirements and changes. Therefore, a collaborative effort with offices responsible for the WFP life cycle delivery must ensure:
 - a. Efforts deliver efficient service and management for organizations possible;
 - b. Align strategies with missions, goals, and objectives through analysis, planning, investing and management of human capital programs;

- c. Employees have the mission-critical competencies required to carry out IRS strategic goals, to include succession planning, recruiting, and retaining talent, achieving performance goals and career advancement, and addressing programmatic challenges; and
 - d. Resource planning, commitment, and accountability from all executive-level leaders by creating the most efficient and effective organization.
- (2) Secondly, the program will provide a sustained enterprise-wide capability to forecast future talent needs by ensuring the IRS has the right skills, training, and sourcing strategies in place to meet mission requirements, both now and in the future.