Congress of the United States Washington, DC 20515

March 12, 2024

The Honorable Daniel Werfel Commissioner Internal Revenue Service 1111 Constitution Avenue, NW Washington, D.C. 20224

Dear Commissioner Werfel,

We write to you regarding the Internal Revenue Service's ("IRS") telework policies for employees. During your testimony before the House Committee on Ways and Means on February 15, 2024, you indicated that roughly 50 percent of IRS employees work remotely at any given time.¹ The sizable number of IRS personnel working from home raises serious questions about how telework is affecting the agency and American taxpayers.

Specifically, we are concerned about how the IRS's telework policy impacts the agency's ability to provide efficient and reliable customer service to taxpayers. Our constituents regularly report difficulty communicating with the IRS and having their inquiries resolved in a timely manner. Further, a 2024 U.S. Government Accountability Office ("GAO") report found that 61 percent of IRS responses to mail inquiries were considered late.² Remote work risks exacerbating these issues and may impair crucial services for American taxpayers.

We are also concerned about the security of confidential taxpayer information that is accessed by IRS employees and contractors working remotely. Americans should be confident that their sensitive taxpayer information is secure, and that the federal government is handling such information responsibly. Remote work presents a variety of unique challenges to safeguarding taxpayer information and ultimately increases the risk of unauthorized access and disclosure.

The IRS has the enormous responsibility of serving families and small businesses across the country. That is why it is crucial IRS employees are working in a manner that best serves American taxpayers. As such, we request you provide information on the following:

1. How many IRS employees currently have the option to work remotely?

¹ H. Comm. on Ways and Means, *Hearing with Commissioner of the Internal Revenue Service, Daniel Werfel* (Feb. 15, 2024), <u>https://waysandmeans.house.gov/event/hearing-with-commissioner-of-the-internal-revenue-service-daniel-werfel/</u>.

² GAO Report on 2023 Tax Filing Season (Published Jan. 25, 2024) <u>https://www.gao.gov/assets/d24106581.pdf</u>.

- 2. What type of positions are eligible for remote work?
- 3. Are there limitations on how often employees can work remotely?
- 4. How does the IRS monitor the productivity of employees working remotely?
- 5. How many IRS employees can access confidential taxpayer data from home or other locations outside of IRS offices?
- 6. How many IRS contractors can access confidential taxpayer data from home or other locations outside of IRS offices?
- 7. Does the IRS have policies on how remote workers are to handle confidential taxpayer information? Do those policies differ from policies for those who work at the office every day?
- 8. How many cases of Willful Unauthorized Access, Attempted Access, or Inspection of Taxpayer Records ("UNAX") have occurred in remote work settings?

Thank you for your attention to this important matter.

Sincerely,

David Kustof

David Kustoff Member of Congress

David Schweikert Member of Congress

Ron Ester

Ron Estes Member of Congress

Claudia Tennen

Claudia Tenney Member of Congress

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Mike Kelly Member of Congress

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