

# Tax Administration Responses to COVID-19: Business continuity considerations



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# Tax Administration Responses to COVID-19: Business Continuity Considerations

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The COVID-19 emergency will affect the lives of many people around the globe. It will bring unique challenges to tax administrations in managing the many different elements involved in ensuring continuity of critical activities and the safety of staff and customers during the duration of the pandemic.

This reference document provides an overview of business continuity measures that tax administrations may wish to consider in the context of the current pandemic. This is a joint document of the OECD Forum on Tax Administration, the Inter-American Center of Tax Administrations (CIAT) and the Intra-European Organisation of Tax Administrations (IOTA). It takes account of examples and considerations provided by tax administrations in response to a survey sent by the three organisations to their members.

The purpose of this document is to assist tax administrations in their own consideration of possible domestic measures. Although most administrations will already have well-developed business continuity plans these may need some adjustments given the nature of the current pandemic and wider government responses. This document does not make recommendations as regards particular measures as national circumstances and considerations will vary greatly. Tax administrations and other stakeholders are invited to provide comments on this document, including suggestions for additional considerations which might be taken into account and any links to publicly available business continuity plans by emailing the OECD Secretariat at [FTA@oecd.org](mailto:FTA@oecd.org). It is intended that a revised version of this document will be produced in due course.

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# 1 Introduction

1. Most tax administrations will have business continuity plans for dealing with one-off events which may be of short duration or geographically confined, such as economic shocks affecting a limited group of taxpayers, an event impacting a particular area (such as an earthquake), equipment failures and disruption to tax administration systems and terrorist incidents. Some may, though, not have plans which cover the range of issues relevant to a pandemic, in particular the risks to health, the impact on staff numbers and working locations, the potential length of a pandemic, the strains that might arise on the IT infrastructure and the economy wide shocks. In this case, the existing contingency plans need to be reviewed and adjusted to take into account the different considerations which will arise in the case of a pandemic. Even where contingency plans for a pandemic are in place, they will need to be continually reviewed given the rapidity with which circumstances can change and planning assumptions can become outdated.
2. The objectives of business continuity plans in a pandemic will include:
  - **Maintaining the safety of staff and taxpayers.** This means that measures should be put in place to reduce transmission of the virus, for example, minimising physical contacts and ensuring that appropriate hygiene and disinfectant procedures are in place, having clear policies on what staff should do in the case of illness and, where necessary, moving to remote working and closing offices to all but essential staff.
  - **Continuous provision of critical services to taxpayers and government over a prolonged period.** The duration of a pandemic can put significant strains on the administration's systems (for example, as a result of increased remote working, a reduced ability to maintain equipment, difficulties in carrying out co-ordinated activities) making it important that administrations identify the set of critical functions that must be carried out, desirable functions to minimise disruptions and non-essential functions. This will allow for prioritisation of resources and a focus on the core mitigating actions that can be taken to address risks. (Of course what is considered a critical function may change the longer the pandemic lasts.)
  - **Delivering support to a wide range of taxpayers, including as a result of new government policy responses.** Pandemics will generally affect the country as a whole, although it may be uneven in its impacts over time. This can lead to a widespread shock in the economy as demand drops, supply chains are disrupted and cash-flow constraints develop. In order to prevent a vicious circle developing, measures can be taken to support taxpayers as a whole or significant numbers of taxpayers in the most affected sectors. This itself can put strain on existing systems at a time when the administration may be asked to take on additional tasks, such as delivery of grant aid, benefit payments etc.
  - **Clear and timely decision-making processes in a rapidly changing environment and uncertain future states.** Pandemics can rapidly become uncontained with exponential increases in infection rates or significant changes in government policy (for example, household isolation and quarantine restrictions, transport restrictions, infrastructure issues),

making the assumptions of activated business continuity plans redundant and the need for significant adjustments to be made to ways of working and prioritisation of actions. This uncertainty about the impacts and evolution of the crisis need to be factored into decision-making processes, including their robustness.

- **Clear and timely communication with taxpayers and staff.** Pandemics can be a confusing, demoralising and frightening time, particular in a period where there are rapid and uncertain changes in the impact of, and responses to the pandemic. Clear communications are vital to helping staff and taxpayers to understand their options and responsibilities and to provide a supportive and inclusive environment.

## 2 Business continuity considerations

3. Most tax administrations will already have well established business continuity plans, including those based on ISO 22301. The categorisations below aim to illustrate some of the core business continuity considerations which might arise in a pandemic (as outlined in the introduction). These may require some amendments to existing plans, particularly given the rapidity with which the situation can change and the different nature of pandemics compared to one-off events. The considerations detailed below are not recommendations, nor are they intended to be comprehensive. Rather the aim is to provide food-for-thought based on the actions reported by a large number of tax administrations in their responses to a recent questionnaire.

4. Business continuity is, of course, an intricate and interlinked process, and there is no one-size-fits-all approach since measures adopted will depend on the different starting positions of tax administrations (for example, the extent of digitalisation of services, the roll-out of remote working possibilities, the responsibilities of the tax administration, contracting-out arrangements etc.). It will also depend heavily on the impact and evolution of the pandemic in different countries. Against this background, this document does not include examples from particular countries but instead draws out some general considerations which administrations may wish to take into account.

### Governance arrangements

5. The context for decision-making in a pandemic, a long duration crisis environment, is somewhat different compared to one-off events. Decisions will need to be taken rapidly and may change quickly (for example, as medical advice and/or government policy changes); they will need to be capable of being implemented as quickly as possible, which may mean changing prioritisation; and they need to be as well-informed as possible in a potentially chaotic and fast-moving environment.

6. Among the main elements which might be considered regarding governance arrangements in a pandemic context are:

- **Activating a pandemic decision-making committee (PDMC in this note)** which would consist of a small number of senior officials (which may include the Executive Team or with clear and direct access to Executive Team as needed). The PDMC might include:
  - those responsible for critical tax administration functions and services and related stakeholders, including IT, HR, communication professionals, risk management professionals, the head of security, staff representatives and any appropriate external suppliers;
  - and have clear delegations and robust reporting chains. Any member of staff may become unavailable due to sickness etc., so for decision-making, the provision of critical information and implementation chains it will be important to have nominated back-ups. To ensure the continued functioning of the PDMC it could be considered to have special arrangements regarding the working environment for its members (e.g. obligatory remote working at first signs of a pandemic to minimise risk of infection);

- **Frequency and length of PDMC meetings.** Given the fast-moving environment of a pandemic and the busy schedules of senior tax administration officials, the PDMC may wish to determine the frequency and duration of meetings to allow for advanced scheduling at what will be an extremely busy time. The frequency of meetings may change over time with daily meetings at the beginning of the crisis, to less frequent meetings when all arrangements have been implemented and the monitoring phase is underway. The overall plan might also foresee regular PDMC meetings in the recovery phase of the pandemic.
- **Clarity on the nature of decisions that should be made by the PDMC** and what is delegated to administration managers. In a pandemic environment it could be easy to overload the PDMC and potentially risk dulling the focus on critical decisions. For example, decisions could be made by the PDMC on:
  - the core elements of the business continuity plan, the identification of critical functions and major staffing decisions (such as moves to remote working, office closures and the redeployment of staff);
  - assignment of roles for the development, implementation and monitoring of the plan, including the identification and recording of risks and mitigation actions in different scenarios;
  - agreement of a dynamic business continuity plan, core assumptions and significant proposed changes in the light of circumstances (for example, the core assumptions were wrong or have changed);
  - agreement of the frequency/timings of meetings, agendas, attendance, reporting requirements etc.
- **A sufficiently resourced PDMC Secretariat function.** The responsibilities of the Secretariat should ideally be well documented, and updated, to avoid gaps. Since the PDMC may meet frequently and make decisions covering significant aspects of the tax administration in a short time period, the Secretariat may face significant stretch. Among other things the Secretariat will need to:
  - organise the PDMC meetings (often remotely);
  - keep a record of participants/nominated delegates and up-to-date contact details (including private phone numbers that would allow communication even when the administration's network fails);
  - commission and collate a wide range of information in a digestible form, including a risk register;
  - collate external assessments of the impact of the pandemic and changes in government policy and recommendations;
  - ensure that the implementation of decisions are delegated and are being actioned;
  - maintain documentation of decisions and assigned responsibilities for implementation;
  - coordinate communication of decisions.
- **Timely and accurate information.** Decision-making needs to be well-informed, including on the impact of previous decisions. The PDMC might wish to determine a core set of metrics which are regularly reported, in addition to ad hoc information requests. (The core-metrics might also input into a post-pandemic report which contains lessons-learned and makes



suggestions for future improvements.) For each of these reporting responsibilities and time-lines need to be determined. For example, core metrics might include:

- the numbers of staff by function who are ill, who are able to work remotely, who are able to come into the office (where necessary) as well as the numbers of staff who could be redeployed from non-critical to critical functions. Ideally this should be displayed as a time series so that it is possible to see the evolution of the impacts of the pandemic on staff;
  - metrics relevant to the ability of critical IT systems to be maintained (for example, capacity constraints, outage times, maintenance issues, problems faced by IT suppliers, internet availability etc.);
  - the use of different tax administration services, e.g. number of people contacting the administration by channel, difficulties faced in communication (e.g. telephone wait times, web outages);
  - the impact on revenue collection of deferred payments, increased debt instalment plans, changes in tax policy etc.;
  - analysis of difficulties reported by taxpayers in communications (for example, reporting deadlines, payment difficulties, provision of information etc.) to help inform prioritisation or additional policy responses. This could not only look at incoming communication but also monitoring the administrations social media accounts;
  - information on the wider impacts of the pandemic which might impact tax administration operations, for example, increases in transmission rates, changed government guidance/policies, the evolution of the pandemic in other countries;
  - feedback from managers about the main staff welfare concerns and possible mitigating actions;
  - information on the economic activity to assist government decision-making, where available this could be assisted through real-time reporting mechanisms, such as e-invoicing systems, online cash registers, etc.
- **Engagement with external decision makers.** Ideally the PDMC should be informed of and connected with whole-of-government approaches/policy decisions (with minimal delay) and able to feed in the potential impact on critical tax administration services or implementation considerations which may affect the design of the policy. For example, it would be helpful for policy makers to understand what policies would be easiest to implement through existing tax administration systems, since changes requiring system development can take time and may impact other priorities.
  - **Communication of decisions.** It will be important that communication of decisions are disseminated to all parts of the organisation which are responsible for implementation or which are affected by them at the same time. Ideally early feedback would be sought on delivery of the decisions, for example, any particular difficulties, timing considerations etc. as well as relevant metrics which should be monitored.

## Scenario planning

7. Given the very different impacts and evolutions that pandemics can have, administrations may wish to draw up a set of scenarios, where possible for different levels/functions of the administration and ideally aligned with wider government scenario planning. This will help in informing the PDMC of when

significant shifts in the business continuity plan may be required, for example, a move to prioritising only critical services, or a sub-set of critical services, or to full remote working.

8. Aligning with scenarios produced by government would allow for a better understanding of the wider impacts that, for example, higher infection rates or longer-term restrictions (such as household isolation and quarantine) would have on issues which could affect tax administration continuity planning. These might include the impacts of different scenarios on:

- the number of staff who might become unavailable because of sickness and over what periods;
- the availability of staff due to restrictions on transportation, household isolation, school closures, caring responsibilities etc.;
- the ability of staff to work in the administration offices where necessary for a function to be carried out (for example, call centres or IT services) and what would be necessary for those functions to be fully or partly moved to remote working;
- the access to office premises, for example, in a situation where certain offices are closed due to contamination;
- the ability of suppliers to maintain key administration services, such as communication channels, IT systems, banking functions, internet availability etc. and the impact on the ability of staff to work remotely;
- the additional services that governments may wish tax administrations to implement to support taxpayers or taxpayer groups.

9. Administrations may also wish to produce recovery scenarios which might involve a quick return to normality, a slower return with continuing restrictions (for example, social distancing, continuing school closures, transport restrictions etc.) or a second wave of the pandemic over time. Among the elements to be considered are:

- what functions should be brought back on-line and in what order;
- where will problems still remain if significant numbers of staff remain in remote working scenarios;
- the impact on IT system maintenance;
- the clearing of backlogs in work load and what should be prioritised;
- the impact of different timing on the administration and taxpayers for seeking to recover deferred or unpaid tax;
- what should be prioritised in preparation for a possible second wave of the pandemic.

## Identification of critical and non-critical activities

10. Early on in the crisis it will be important to understand what should be considered critical functions; desirable functions; and non-essential functions. General definitions of critical services may be something like:

“services whose compromise in terms of availability or integrity would result in a high degree of injury to the health, safety, security or economic well-being of citizens, or to the effective functioning of the government.”

“time critical functions whose failure even for hours would impact on the administration’s business systems, people, buildings and suppliers resulting in an unacceptable level of disruption to its role, loss of service to its customers, or damage to its reputation.”

11. Administrations may find it helpful to classify functions under themes, such as:

- maintaining operating infrastructure – ensuring the organisation has the capability to operate such as IT and buildings;
- moving money to the right places in government;
- making payments out – prioritising vulnerable people and businesses;
- bringing in key revenue – prioritising regularity of payment;
- criminal intelligence and investigation activity.

12. Tax administrations may wish to consider agreeing with the responsible parts of government what should be classed as critical functions and the priority ranking between those functions in different scenarios. Some tax administration functions might, for example, be necessary for the performance of other critical functions such as making government payments, providing information to pay benefits (for example, banking or address details), regulatory licencing etc. The critical (and non-critical) functions might be maintained in a dedicated database which is regularly revised. This database might also indicate interdependencies between critical functions.

13. It may also be helpful to specify service levels for critical functions, for example, in terms of:

- the maximum number of hours that a critical function can be out of operation (for example, to allow for maintenance) at different times of the day;
- the minimum service levels that should be maintained within particular periods for different administration functions;
- the minimum service levels for particular groups, for example, vulnerable people, those with caring responsibilities etc.

## Understanding critical vulnerabilities and contingency planning

14. In general, tax administrations will have undertaken risk analysis and testing to identify critical vulnerabilities to core systems and have risk management plans and mitigating actions in place. During a pandemic, however, it becomes more likely that critical vulnerabilities may materialise more widely than, for example, in a one-off event and this may impact mitigation actions which may assume a degree of independence of vulnerabilities.

15. Tax administrations may therefore wish to bring together those responsible for managing critical vulnerabilities to examine the critical dependencies and to consider any further mitigating actions which might be necessary (whether within the administration or through others, for example, telecom providers in the case of bandwidth issues). Each function might also wish to appoint a single point of contact to liaise with other areas of the administration and relevant suppliers on an ongoing basis and in the event of risks materialising. Administrations may also wish to establish a roster of personnel and back-up personnel, by position, needed to continue mission essential services and functions.

16. Administrations may also wish to undertake coordination of planning with contractors, suppliers, shippers, agencies and other businesses that support, or are supported by, critical functions and other business priorities. In this regard, consideration could be given to initiating pre-solicited, signed, and standing agreements with contractors and other third parties to ensure fulfilment of mission essential requirements, including contingencies for backup should primary suppliers or contractors be unable to provide required personnel, services, or supplies.

17. Tax administrations may also wish to put in place specific measures to detect fraudulent schemes set-up to take advantage of circumstances that greatly impact the work arrangements of the administration. This could include new schemes to obtain refunds, access government payments meant to assist taxpayers in emergencies, etc.

## Staff and taxpayer safety

18. Maintaining staff safety and the safety of taxpayers as a result of tax administration actions (such as office visits, audits, other in-person contacts) is of critical importance. In order to consider the appropriate measures which might need to be introduced, an understanding of the transmission risks is first required, for example, how the virus is transmitted and the infection rate. Guidance on this can come from the government and from consideration of what has happened or is happening in other countries. Considerations for maximising staff and taxpayer safety might include:

- identification of the risks to maintaining workplace safety and effective mitigation, for example:
  - policies on decontamination in the event that a member of staff becomes ill after having recently been in the workplace;
  - how can social-distancing be maintained (e.g. staff in critical functions may work in shifts or alternate working from home);
  - are there sufficient hygiene facilities in place (hand sanitisers, hand washing facilities);
  - do staff have appropriate protective equipment;
  - are there high-risk locations (for example, doorways, elevators, narrow hallways, single reception desks etc.);
  - is there high-risk equipment (shared phones, shared computer keyboards, door handles, entry buttons etc.);
  - are particular roles at greater risk (security personnel, cleaning staff, those responsible for internal deliveries, receptionists etc.);
- identification of vulnerable people (for example, with pre-existing medical conditions, in older age brackets or with other at-risk characteristics) and appropriate policies, such as remote working or in-office isolation. This should also include staff with responsibilities for caring for vulnerable people;
- provision of information about how to stay safe, both general and specific to the circumstances if working in the administration buildings, visiting taxpayer premises or working remotely;
- early identification of what can be done through digital or telephonic communication and what can only be done, if anything, through in-person contact (both staff-to-taxpayer contact and staff-to-staff contact). This includes reviewing any domestic and international travel arrangements;
- where in-person contact is absolutely necessary, what are the steps to minimise risks, for example: only accepting visits from people who have no symptoms, who have already recovered from the virus or who take precautions such as wearing appropriate masks etc.); and what type of protective equipment can be provided (for example, providing single use gloves and masks, disinfectant hand wash, setting-up glass walls with microphones or computer screens for communication, etc.);
- dividing offices/building into separate areas for different groups of staff, including entrances and bathrooms.

19. Consideration may be given to setting up a dedicated sub-group to develop and recommend policies and mitigation strategies to the PDMC. This may help to avoid conflicting or partial views on appropriate measures derived from different information sources and allow expertise and information gathering to be centralised, consistent and up-to-date with the latest information and practices.

## Remote working

20. Remote working can be an effective policy to reduce transmission risk and may be required/advised by government to be undertaken where possible as part of a wider societal response to reducing community risks. Tax administrations may, therefore, wish to consider what functions can and cannot be done remotely. For example, in some countries it may not yet be possible for call-routing to be carried out remotely and some core functions, such as server and systems maintenance may have to be carried out on site. In addition, some roles, such as building security cannot be done remotely. In order to make remote working effective, administrations may wish to consider:

- establishing good practice protocols for remote working, for example, expected hours (depending on other responsibilities such as caring), notification of availability, frequency of team meetings, maintenance of data protection and security standards (e.g. wifi security) in a home environment etc.);
- producing guidance on motivation and health and safety, for example, on: how to distinguish between work and home-life; taking breaks and moving around; advice on issues such as posture, screen height, support for hands during typing, adequate lighting etc.;
- what support mechanisms need to be in place to deal with individual or collective difficulties in remote working, both for surfacing issues which may need systems fixes and helping with individual issues (such as passwords/log-ins not working);
- whether there are systems constraints, such as the ability of the system to cope with significant amounts of remote working and the identification of short term options (such as splitting work between online and offline, reducing the availability of non-essential drains on system resources, such as accessing the internet for personal use through the administration's systems) and longer term systems improvements;
- whether staff have appropriate equipment. For example, where there are not enough work laptops it may be possible to redeploy laptops to staff working in critical functions and/or it may be possible to download Virtual Private Networks (VPNs) onto personal computers (subject to appropriate security considerations). It may be difficult to work on laptops for long periods and consideration could be given to reimbursing staff for the purchase of screens, keyboards, computer mouse devices, headphones, etc.

## Communication with staff and contact arrangements

21. A pandemic is obviously an uncertain, difficult and frightening environment for staff whether working in the office or remotely. Administrations will want to consider how they can best respond to staff concerns, support staff and keep in regular contact. Consideration might be given to:

- putting in place a communication strategy towards staff during the pandemic, perhaps based on the pillars of ensuring that staff: feel valued and motivated; have timely, useful and clear information for health and safety purposes; and have a good understanding of working arrangements and their own roles. This might work best if done in a cascading manner with high-level messages from the administration leadership and more detailed messaging from HR and the management chain.
- purchasing new or additional licenses for an external system of videoconference where internal systems are under strain or required for urgent communications;
- working with mobile service providers to facilitate the sending of a group SMS to a list of numbers provided by the tax administration;

- asking staff to update their personal contact details (including mobile numbers and personal email addresses) as well as details for their next of kin or other emergency contact persons (ideally through self-service portals to avoid bottle-necks);
- establishing a “call-tree”, which is a document that graphically depicts the calling responsibilities and the calling order used to contact management, employees, customers, suppliers and other key contacts in the event of an emergency, disaster, or severe outage situation;
- where practicable, developing an app for personal phone devices enabling emergency communications to personal device;
- putting in place simple mechanisms for reporting sickness or caring absences given that large numbers of staff might be in such a position at any one point in time, ensuring that Covid-19 specific data is identified for reporting and resource management purposes (subject to data protection requirements);
- as an emergency measure, allowing employees to use private emails or private phones to communicate, with guidance on when such communications might be appropriate and how to take account of security and data protection;
- production of good practice guidance on keeping in touch, such as regular team meetings, wider divisional meetings, webinars, etc.

## Staff welfare

22. In addition to general staff communications, administrations may want to review the mechanisms that are in place for identifying and responding to staff welfare issues. The pandemic will affect different people in different ways, for example, where there is a bereavement in the family, where staff or their loved ones are in vulnerable groups, where they may be isolated etc. Tax administrations may wish to consider:

- assigning responsibilities for keeping in touch with staff to line managers with upward reporting on general or particular issues and policies for what to do if contact cannot be made for more than a certain period of time (for example, notifying next of kin, emergency contacts, colleagues living close by, etc.);
- encouraging the use of acceptable social media channels to keep in touch across teams, including using group chats;
- identifying vulnerable staff, such as those in an older age bracket, single parents, those with caring responsibilities (for example, for elderly relatives), disabled staff, those living alone, etc. and consider special provisions for keeping in contact;
- reviewing existing staff welfare services, such as help-lines, and whether they are able to cope in the pandemic environment and whether other mechanisms could be put in place such as quick training for managers, production of general guidance, web chat facilities etc.;
- considering the provision of access to wider information and programs to deal with mental health;
- working with the unions and other staff representative bodies on ways to support staff welfare during the pandemic.

## External communications

23. Communications with taxpayers can take on heightened importance in the confusing, worrying and rapidly changing environment of a pandemic. Administrations may want to put in place a pandemic

communication strategy about how best to communicate with taxpayers to achieve administration and government objectives. Communication considerations may include the following (in different languages where appropriate):

- getting across in general terms that the administration is there to support taxpayers and the wider economy, including the fit with other government policies, in particular to get across that this is a communal effort and citizens are in this together;
- watch-words to guide communication styles might be “fair, kind and human”, ensuring that communications are clear, transparent and sympathetic in a time of significant anxiety. This can also be important for longer-term changes to compliance behaviours and the reputation of the tax administration, which will be of great importance during the recovery phase;
- making it easy to navigate to up-to-date information on the tax administration website (for example, promoting a simple new web address), linking to other government websites as appropriate;
- explaining clearly how to contact the tax administration with clarity on expected time lines/methods of response;
- communicating the detailed support options available, with clarity on how to access them, expected timings of support and any conditions, as well as how to communicate with the administration in cases of uncertainty;
- making taxpayers aware quickly of changes in services, service levels or processes as a result of changing business continuity arrangements (for example, the closure of offices or the move to remote working).

24. Tax administrations will also wish to consider communication channels which may be appropriate for different types of message, for example, their website, third parties such as trade associations or advisers, social media, newsprint and television. Consideration might also be given to providing a dedicated service, for example, a telephone service, specifically for employers to support them in different situations due to Covid-19.

25. As with existing communication strategies, thought will need to be given to how best to access different groups, including those who may be digitally challenged or with special needs.

## Training and redeployment

26. Where activities are deemed to be non-essential or desirable, consideration might be given to how the resources currently dedicated to such activities could be redeployed if necessary to more critical functions. This would require thinking about:

- mapping the availability of such staff and their backgrounds which might make them particularly suitable for redeployment to particular activities;
- training for carrying out a new function. In some circumstances this may be possible to do physically subject to appropriate health and safety measures. Where not possible, it might be done through remote mentoring, webinars, live training sessions, live team training sessions or e-learning and e-exams);
- how to provide support for those undertaking new tasks, particularly if done remotely, for example, by establishing a help-desk for the particular function as a source of expert knowledge, or have somebody already trained reviewing decisions or work done;
- providing access to the appropriate systems and any security, data protection or systems training that would be required.

## Recruitment, retention and leave

27. During the period of the pandemic consideration will need to be given to recruitment of new staff to replace staff who have left or who are leaving. Administrations may wish to consider pausing some recruitments (or internal transfers for critical functions and roles), and prioritising others.

28. Interview processes will need to be thought through, including using remote testing and video interviews over the internet and whether individuals who are successful are asked to wait before taking up employment or there are things that they could begin working on in remote working situations or work places subject to social distancing. It may also be possible for new staff to carry out remote training.

29. It may be possible for administrations to adopt policies to immediately appoint individuals with specialized knowledge, skills, abilities, or competencies or to hire experts and consultants to fill positions without going through competitive processes.

30. Consideration could also be given to asking staff in key positions who are about to retire to consider deferring retirement or to ask recently retired specialist staff to return. (While older staff appear to be at higher risk of serious complications from the virus, this may not be an issue where they work remotely.)

31. Administrations may also wish to review leave arrangements against projected staff availability numbers and adopt new policies early, perhaps making it clear for new leave approvals that they may be cancelled depending on the position at the time (and encouraging people not to incur unrefundable costs).



## Annex A. Useful reference sources

- The United States Internal Revenue Service (IRS) issued revised Internal Revenue Manual 10.6, Continuity Operations, on March 11, 2020, which provides general rules relating to continuity planning. These rules are available at <https://www.irs.gov/irm/part10>.
- In addition, the IRS has issued the Internal Revenue Service Pandemic Incident Management Plan, version 20.0, dated March 2020. That plan provides the general requirement for the IRS to have in place a comprehensive and effective program to ensure the continuity of its essential functions. It includes as Annex A an IRS Pandemic Decision Matrix to guide pandemic planning, preparedness, and response activities at various stages of a pandemic. See <https://www.nteu.org/~media/Files/nteu/docs/public/coronavirus/irs-pandemic-plan-2020-with-annexes-upda> (If this link does not open, please copy and paste into your browser.)

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