Date of Approval: 02/28/2025 Questionnaire Number: 2057

Basic Information/Executive Summary

What is the name of your project (system, database, pilot, product, survey, social media site, etc.)?

Employee Plans Master File

Acronym:

EPMF

Business Unit

Tax Exempt and Government Entities

Preparer

For Official Use Only

Subject Matter Expert

For Official Use Only

Program Manager

For Official Use Only

Designated Executive Representative

For Official Use Only

Executive Sponsor

For Official Use Only

Executive Summary: Provide a clear and concise description of your project and how it will allow the IRS to achieve its mission.

Employee Plans Master File (EPMF) is a master file which contains characteristic information of non-IRS employee benefit plans, including information on size, funding, operations, etc. The Employee Retirement Income Security Act of 1974 (ERISA) requires that certain employee benefit plans submit this information to the Government each year on 5500-series forms. Accounts on EPMF are identified by Employer Identification Numbers (EINs); plans are identified by a combination of EIN and Plan Number. Although batch processing updates the EPMF weekly, there are additional components of EPMF. Employee Plans Master File Pre-Posting (EPMFPREPOSTING) - application system receives, controls, and formats account updates for businesses with pension plans. Employee Plans Master File Online (EMFOL) - maintains a nationwide database of Employee Plans entity, plan, and tax data. It allows immediate research of sponsor entity

data, administrator data, plan module data, and tax module data. Command Code (CC) EMFOL is used to access this master file information. Information about the availability of return information is provided by Employee Plans Master File Returns Transaction File On-Line Processing (EPMF RTFOL). Employee Plans Master File Outputs (EPMFOUTPUTS) - application system analyzes, reformats, and extracts taxpayer and plan data received from Employee Plans Master File Posting and Analysis (EPMF ANALYSIS) processing to the Department of Labor, transcripts, unpostables, reports, Corporate Files Online (CFOL) and Integrated Data Retrieval System (IDRS) processing. Employee Plans Master File Extracts (EPMFEXTRACTS) - program produce extracts, reports and ad hoc extracts when requested for Employee Plan accounts. Employee Plan Master File RTFOL (EPMFRTFOL) - application system receives ERISA Filing Acceptance System2 (EFAST2) tax return data from the Department of Labor and reformats and posts returns to the Return Transaction File Online EFAST Tables on the International Business Machine (IBM) Database 2 (DB2). The system also does weekly cross-reference maintenance. Returns are also posted to the Employee Plans Master File On-Line (EMFOL, EPMFOL) and can be accessed through Command Code (CC) Employee Plans Return View (ERTVU). The application system contains the Employee Plan Return Transaction File (EPRTF) and the Employee Plan Return Transaction File Online (ERTVU) projects Employee Plans Master File Posting and Analysis (EPMFANALYSIS) - application system determines post ability of inputs to the Employee Plan Master File; posts transactions; updates status; detect issues and extracts data directories and notices.

Personally Identifiable Information (PII)

Will this project use, collect, receive, display, store, maintain, or disseminate any type of Sensitive but Unclassified (SBU), Personally Identifiable Information (PII), or Federal Tax Information (FTI)?

Yes

Please explain in detail how this project uses sensitive data from inception to destruction (data lifecycle).

To conduct tax administration. The name, EIN, and addresses of the Sponsor and Plan Administrator are required to identify the Plan's account. This information is required to determine eligibility for tax-exempt status and maintain a record of how these requirements are met.

Please select all types of Sensitive but Unclassified data (SBU)/Personally Identifiable Information (PII)/Federal Tax Information (FTI) that this project uses.

Address Email Address Employer Identification Number Name Other

Please explain the other type(s) of PII that this project uses.

Pension Plan information, Reports, Transactions, Data Directories and Notices

Cite the authority for collecting SBU/PII/FTI (including SSN if relevant).

PII for federal tax administration - generally IRC Sections 6001 6011 or 6012

Product Information (Questions)

- 1 Is this PCLIA a result of the Inflation Reduction Act (IRA)?
- 2 What type of project is this (system, project, application, database, pilot/proof of concept/prototype, power platform/visualization tool)?

 System
- 3 What Tier designation has been applied to your system?
- 4 Is this a new system?
- 4.1 Is there a previous Privacy and Civil Liberties Impact Assessment (PCLIA) for this project?

Yes

- 4.11 What is the previous PCLIA number? 6570
- 4.12 What is the previous PCLIA title (system name)? Employee Plans Master File
- 4.2 You have indicated this is not a new system; explain what has or will change and why. (Expiring PCLIA, changes to the PII or use of the PII, etc.)

 Expiring PCLIA
- 5 Is this system considered a child system/application to another (parent) system? No

6 Indicate what OneSDLC State is the system in (Allocation, Readiness, Execution) or indicate if you go through Information Technology's (IT) Technical Insertion Process and what stage you have progressed to.

Execution

7 Is this a change resulting from the OneSDLC process?

No

8 Please provide the full name and acronym of the governance board or Executive Steering Committee (ESC) this system reports to.

Tax Exempt Government Entities (TEGE) Investment Executive Steering Committee

9 If the system is on the As-Built-Architecture (ABA), what is the ABA ID number of the system? If this PCLIA covers multiple applications shown on the ABA, please indicate the ABA ID number(s) for each application covered separated by a comma. If the system is not in the ABA, then contact the ABA (https://ea.web.irs.gov/aba/index.html) for assistance.

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10 If this system discloses any PII to any third party outside the IRS, does the system have a process in place to account for such disclosures in compliance with IRC 6103(p)(3)(A) or Subsection c of the Privacy Act?

Yes

11 Does your project/system involve any use of artificial intelligence (AI), including virtual assistant, chat bot, and robotic process automation, as defined in Executive Order 13960 and 14110?

No

12 Does this system use cloud computing?

No

13 Does this system/application interact with the public?

No

14 Describe the business process allowing an individual to access or correct their information. (Due Process)

A Privacy Act Notice is present on the form and displayed on the site prior to submission, Notice, consent, and due process are provided in the form instruction filed by the taxpayer, pursuant to 5 USC. The system will allow affected parties the opportunity to clarify or dispute per the examination appeals process as outlined in IRS Publication 1 - Your Rights as a Taxpayer; and IRS Publication 5 - Your Appeal Rights and How to Prepare a Protest If You Don't Agree.

15 Is this system owned and/or operated by a contractor? IRS owned and operated.

16 Identify what role(s) the IRS and/or the contractor(s) performs; indicate what access level (to this system's PII data) each role is entitled to. (Include details about completion status and level of access of the contractor's background investigation was approved for.)

IRS Employees: Access Level (READ-ONLY / READ WRITE / ADMINISTRATOR) System Administrators - Administrator Developers - Read-Only Contractor Employees: Access Level (READ-ONLY / READ WRITE / ADMINISTRATOR) Contractor Developers - Read-Only Contractor Background Invest Level – Moderate.

17 The Privacy Act of 1974 (5 USC § 552a(e)(3)) requires each agency that maintains a system of records, to inform each individual requested to supply information about himself or herself. Please provide the Privacy Act Statement presented by your system or indicate a Privacy Act Statement is not used and individuals are not given the opportunity to consent to the collection of their PII.

Privacy Act Statement is not used, and individuals are not given the opportunity to consent to the collection of their PII.

18 How many records in the system are attributable to IRS Employees? Enter "Under 50,000", "50,000 to 100,000", "More than 100,000" or "Not Applicable".

Not applicable

19 How many records in the system are attributable to contractors? Enter "Under 5,000", "5,000 to 10,000", "More than 10,000" or "Not Applicable".

Not applicable

20 How many records in the system are attributable to members of the public? Enter "Under 100,000", "100,000 to 1,000,000", "More than 1,000,000" or "Not applicable". More than 1,000,000

21 Identify any "other" records categories not attributable to the categories listed above; identify the category and the number of corresponding records, to the nearest 10,000; if no other categories exist, enter "Not Applicable".

Not applicable

22 How is access to SBU/PII determined and by whom?

Data access is granted on a "need to know" basis. The Business Entitlement Access Request System (BEARS) is used to document access requests, modifications, and terminations for all types of users, including System Administrators. When a new user needs access to IRS systems or applications, the user's manager, or designated official, completes a BEARS requesting access for the new user. BEARS is an online form, which includes information, such as the

name of the system or application, type of access, and the manager's signature approving authorization of access. The completed BEARS is submitted to the Security or User Administrator, who assigns a user ID and an initial password. Before access is granted, the user is required to digitally sign BEARS acknowledging his/her security responsibilities when using the system. Profiles for users are determined according to access rights granted when the user creates a BEARS request.

24 Explain any privacy and civil liberties risks related to privacy controls.

There are no privacy and civil liberties risks related to privacy controls.

25 Please upload all privacy risk finding documents identified for the system (Audit trail, RAFT, POA&M, Breach Plan, etc.); click "yes" to confirm upload(s) are complete.

No

26 Describe this system's audit trail in detail. Provide supporting documents. EPMF itself does not have an audit trail. It is a batch processing system. The only employees who have direct access to the EPMF are database administrators (DBAs).

27 Does this system use or plan to use SBU data in a non-production environment?

Interfaces

Interface Type

IRS Systems, file, or database

Agency Name

Filing Information Returns Electronically (FIRE)

Incoming/Outgoing

Both

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

Form 5500 Series and Schedules Annual Return/Report of

Employee Benefit Plan

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System-Customer Account Data Engine 2 (IDRS-CADE2) 247.01

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System-Customer Account Data Engine 2 (IDRS-CADE2) 247.00

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Business Master File (BMF)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Employee Retirement Income Security Act of 1974 (ERISA)

Filing Acceptance System (EFAST)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Other Federal Agencies

Agency Name

Department of Labor

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

Form 5558 Application for Extension of Time to File Certain

Employee Plan Returns

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Notice Conversion System (NOTCON)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Process Management (IPM)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Notice Prints Processing (NPP)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Notice Delivery System (NDS)

Incoming/Outgoing

Outgoing (Sending)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

Form 5330 Return of Excise Taxes Related to Employee Benefit

Plans

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

Form 5500-EZ Annual Return of One-Participant (Owners and

Their Spouses) Retirement Plan

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

IRS Systems, file, or database

Agency Name

Integrated Data Retrieval System - End of Day (IDRS-EOD)

Incoming/Outgoing

Incoming (Receiving)

Transfer Method

Electronic File Transfer Utility (EFTU)

Interface Type

Forms

Agency Name

Form 8955-SSA Annual Registration Statement Identifying

Separated Participants with Deferred V

Incoming/Outgoing

Incoming (Receiving)

Systems of Records Notices (SORNs)

SORN Number & Name

IRS 50.222 - Tax Exempt/Government Entities (TE/GE) Case Management Records

Describe the IRS use and relevance of this SORN.

EPMF is a Master File for employee plan filings. SORN IRS 50.222 was chosen because it matches the system description for EPMF and its functionality.

SORN Number & Name

IRS 34.037 - Audit Trail and Security Records

Describe the IRS use and relevance of this SORN.

SORN IRS 34.037- Audit Trail and Security Records- The IRS limits the use of the system to employees who process the work and those that research it. There are electronic checks in place that send audit files to the Cybersecurity Unit who ensures there are no unauthorized disclosures.

Records Retention

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

RCS 95 - Tax Administration - Tax Exempt and Government Entities (TE/GE)

What is the GRS/RCS Item Number?

Item 95 - Annual Employer's Return for Employee's Pension or Profit-Sharing Plans

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item. EPMF data is processed in accordance with disposition instructions found in IRS Records Control Schedule (RCS) Document 12990 under RCS 19 (item 31), and RCS 24 (item 95). IRC 6104 relates to the publicity of information as required from certain exempt organizations and certain trusts also cover the EPMF application. It states that one must always follow the agency and the National Archives and Records Administration (NARA) approved record

retention schedules. However, once IRS receives a Freedom of Information Act (FOIA) request for the records, they may not be destroyed, even if the records ought to have been destroyed in accordance with applicable record retention schedules (Reg. 601.702(c) (12) per "Exempt Organizations-Technical Instruction Program for FY 2003.

What is the disposition schedule?

Destroy 6 years after end of processing year. Note: All paper forms, schedules, and attachments declared as Official Recordkeeping Copy and previously accessioned into NARAoperated Federal Records Centers in the Forms 5500-EZ series by the IRS will be retained for 6 years after processing year as scheduled under N1-58-87-6, Item 122, Sub-Item 1. (2) All Other Form 5500 series returns and related records including associated schedules, IRS working papers, attachments, correspondence, and envelopes. (3) Obsolete. All EPMF Microfiche (Working Copy-1977) approved as temporary records under Job No. NC1-58-82-9, have been appropriately destroyed. (4) Obsolete. All EPMF Microfiche (Working Copy-1978) approved as temporary records under Job No. NC1-58-82-9, have been appropriately destroyed. (5) Master File (structured database with IR 5500-EZ information). DOL will transfer a copy of the structured database in accordance with 36 CFR 1228.270. After initial transfer of database to the National Archives and Records Administration (NARA), transfer a copy of the database annually to NARA 1 year after the beginning of each processing year (July 1). (6) Electronic mail, spreadsheet, and word processing system copies. This item includes electronic copies of records that are created on electronic mail, spreadsheet, and word processing systems and used solely to generate a recordkeeping copy of the records covered by the other items in this Schedule. It also includes electronic copies of records created on electronic mail, spreadsheet, and word processing systems that are maintained for updating, revision, or dissemination. (GRS 5.1, Item 020; Job No. DAAGRS-2016-0016-0002).

What is the Record Schedule System?

Record Control Schedule (RCS)

What is the retention series title?

RCS-19 Enterprise Computer Center - Martinsburg (ECC-MTB)

What is the GRS/RCS Item Number?

Item 31 - Employee Plans Master File

What type of Records is this for?

Electronic

Please provide a brief description of the chosen GRS or RCS item. EPMF data is processed in accordance with disposition instructions found in IRS Records Control Schedule (RCS) Document 12990

under RCS 19 (item 31), and RCS 24 (item 95). Internal Revenue Code (IRC)6104 relates to the publicity of information as required from certain exempt organizations and certain trusts also cover the EPMF application. It states that one must always follow the agency, and the National Archives and Records Administration (NARA) approved record retention schedules. However, once IRS receives a Freedom of Information Act (FOIA) request for the records, they may not be destroyed, even if the records ought to have been destroyed in accordance with applicable record retention schedules (Reg. 601.702(c) (12) per "Exempt Organizations-Technical Instruction Program for FY 2003.

What is the disposition schedule?

Employee Plans Master Files. A magnetic tape file containing information relating to employee benefit plans. The file includes data from returns of employers and plan administrators. Other related magnetic tape files are Plan Characteristics Files which contain certain characteristics of each employee benefit plan considered by the Internal Revenue Service; and certain information relating to the Individual Retirement Account File which contains certain selected data for individual retirement accounts. (Job No. NC1-58-76-8, Item 31) (1) Final update tape for each processing year (usually cycle 52). AUTHORIZED DISPOSITION Scratch after 6 months. (2) All other updated tapes. AUTHORIZED DISPOSITION Scratch after successful completion of third update cycle.