

# TREASURY INSPECTOR GENERAL FOR TAX ADMINISTRATION



## **Telework Decreased After the Return to In-Person Work Directive, but the IRS Will Face Challenges Monitoring Compliance**

March 30, 2026

Report Number: 2026-IE-R004

# HIGHLIGHTS: Telework Decreased After the Return to In-Person Work Directive, but the IRS Will Face Challenges Monitoring Compliance

Final Evaluation Report issued on March 30, 2026

Report Number 2026-IE-R004

## Why TIGTA Did This Evaluation

We initiated this review to evaluate whether the IRS complied with the requirement for employees to return to in-person work.

On January 20, 2025, the President issued the *Return to In-Person Work* directive. This directive instructed the heads of all Executive Branch departments and agencies to “as soon as practicable, take all necessary steps to terminate remote work arrangements and require employees to return to work in-person...on a full-time basis.” The directive also authorized department heads to make exemptions to in-person work as they deemed necessary.

## Impact on Tax Administration

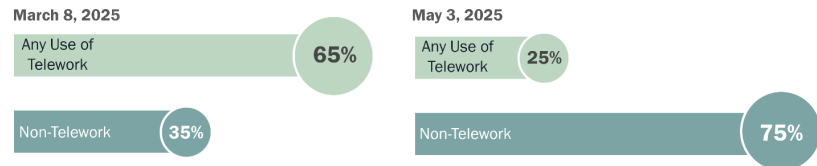
According to the IRS, effective March 8, 2025, it cancelled all remote work and frequent and recurring telework agreements. Employees could establish new telework agreements categorized as ad hoc, restricted full-time, and approved exceptions.

The IRS must take all necessary steps to terminate remote work arrangements and require employees to return to work in-person at their respective buildings on a full-time basis to comply with the *Return to In-Person Work* directive.

## What TIGTA Found

As of May 2025, significantly fewer IRS employees reported teleworking. Employees reporting any use of telework declined from 65 percent to 25 percent between the pay periods ending March 8 (prior to the IRS’s return to in-person work) and May 3, 2025.

### IRS Employees Who Teleworked Decreased by 40 Percent



From March 9 to May 3, 2025, about 70,000 IRS employees reported approximately 2 million daily time charges for in-person work, *i.e.*, an employee would have 40 daily time charges if they worked in-office 5 days per week during this review period. Most IRS employees (96 percent) were assigned to a building with access card data. Eighty-nine percent of these daily time charges matched building access card data.

However, about 11 percent of daily time charges did not have corresponding access card data to support in-person work. According to IRS officials, there are several reasons why an employee may have reported in-person work but there was no corresponding access card data. These reasons include miscoded time charges or card issues.

The IRS completed its first high-level review of telework use in November 2025. The review used data from the fourth quarter (July 1 to September 30) of Fiscal Year 2025. The IRS found that the compliance rate for in-person work averaged 91 percent. As of January 2026, the IRS said that the draft guidance for its telework review process is pending approval.

We encountered numerous challenges reviewing IRS compliance with the *Return to In-Person Work* directive. For example, we did not verify whether employees worked in-person for the full day because not every office requires employees to badge in and out upon arrival and departure. We also were unable to test in-person work for employees assigned to buildings without access card data. The IRS may also experience some of the same challenges as it monitors telework use. We describe the challenges the IRS will face in this report.

## What TIGTA Recommended

We recommended that the IRS: 1) coordinate with Treasury to determine expectations for the quarterly monitoring of telework use; and 2) finalize processes and procedures for the quarterly monitoring of telework use. IRS management agreed with both recommendations.



# TREASURY INSPECTOR GENERAL

## for Tax Administration

**DATE:** March 30, 2026

**MEMORANDUM FOR:** COMMISSIONER OF INTERNAL REVENUE

**FROM:**

Nancy A. LaManna

A handwritten signature in cursive script that reads "Nancy LaManna".

Deputy Inspector General for Inspections and Evaluations

**SUBJECT:**

Final Evaluation Report – Telework Decreased After the Return to In-Person Work Directive, but the IRS Will Face Challenges Monitoring Compliance (Evaluation No.: IE-25-035)

This report presents the results of our review to evaluate whether the Internal Revenue Service (IRS) complied with the requirement for employees to return to in-person work. The Department of the Treasury requested that TIGTA review the IRS's compliance with return to in-person work. This review is part of our Fiscal Year 2026 Program Plan and addresses the major management and performance challenge of *Improving Operational Efficiencies*.

Management's complete response to the draft report is included as Appendix III. If you have any questions, please contact me or Frank O'Connor, Director.

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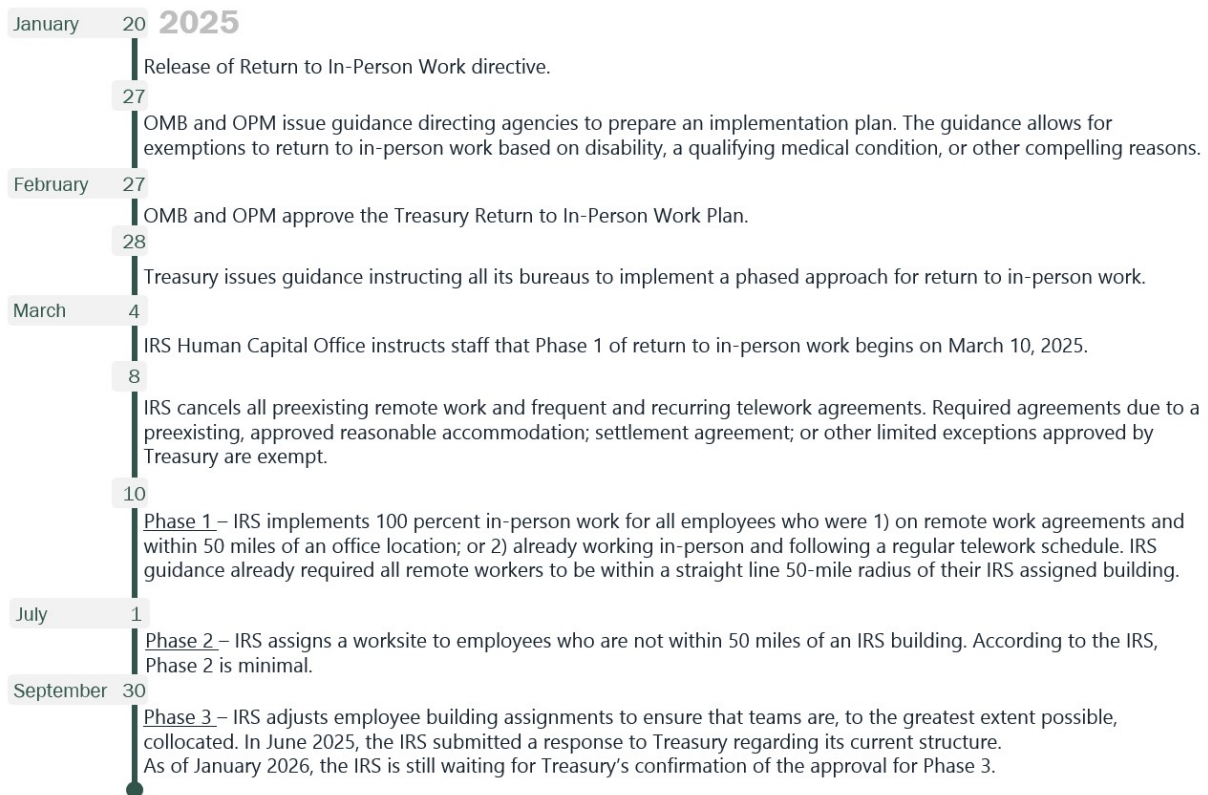
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## Background

Prior to January 2025, the Internal Revenue Service (IRS) allowed employees to have telework and remote work arrangements. Telework is a flexible work arrangement that allows employees to perform their jobs from home or an approved worksite other than the location from which the employee would otherwise work (*i.e.*, not the employee's assigned building).<sup>1</sup> A remote work arrangement is different from telework. An employee with a remote work arrangement performs work at a preapproved location without reporting to an IRS worksite.

On January 20, 2025, the President issued the *Return to In-Person Work* directive. This directive instructed the heads of all Executive Branch departments and agencies to "as soon as practicable, take all necessary steps to terminate remote work arrangements and require employees to return to work in-person...on a full-time basis." Later in January 2025, the Office of Management and Budget (OMB) and the U.S. Office of Personnel Management (OPM) issued guidance that directed agencies to prepare an implementation plan. The following timeline shows key dates and guidance for the IRS's return to in-person work.

**Figure 1: Key Dates and Guidance for the IRS's Return to In-Person Work**



Source: TIGTA-generated graphic based on federal, departmental, and IRS guidance, as well as interviews with IRS officials.<sup>2</sup>

<sup>1</sup> Telework Enhancement Act of 2010. Pub. L. No. 111-292, 124 Stat. 3165 (2010).

<sup>2</sup> See Appendix IV for a glossary of terms.

## Telework Decreased After the Return to In-Person Work Directive, but the IRS Will Face Challenges Monitoring Compliance

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The directive authorized department heads to make exemptions to in-person work as they deemed necessary. According to the Department of Treasury (Treasury) guidance, approved exceptions can include situations where employees are approved:

- to participate in the Deferred Resignation Program (DRP).<sup>3</sup>
- for reasonable accommodation.
- for a military or foreign service spouse exception.

Treasury guidance also authorized bureaus and employees to establish new situational (ad hoc) telework agreements in accordance with applicable laws, regulations, policies, and bargaining agreements. Employees are now limited to five days of ad hoc telework annually. However, Treasury recognized “the role that limited telework can play to support achieving the mission and employee’s work-life balance.” Accordingly, Treasury authorized telework in very limited circumstances with manager approval. The following circumstances do not count toward the five days of ad hoc telework limitation:

- The employee was scheduled to be on approved leave, but their manager asks them to work.
- The employee works in the office for more than 50 percent of their normal duty hours on that day.
- The employee takes leave (*e.g.*, annual or sick leave) amounting to more than 50 percent of their normal duty hours on that day.
- The employee or a dependent has an illness or a medical appointment, and the employee would use sick leave if they were restricted from teleworking.
- The employee needs to meet a service provider for exigent home repairs.
- The school, daycare, or caregiving facility of an employee’s dependent for whom they have caregiving responsibilities is closed with less than 24-hours advance notice.
- Other unanticipated or exigent circumstances that arise.<sup>4</sup>

### The IRS revised telework and remote work policies

According to the IRS, effective March 8, 2025, it cancelled all remote work and frequent and recurring telework agreements. Beginning March 10, 2025, the IRS required all employees who were 1) on remote work agreements and within 50 miles of an office location or 2) already working in-person and following a regular telework schedule to perform their full tour of duty in-person from their assigned building.

The IRS allowed employees to establish new telework agreements in the following categories: ad hoc, restricted full-time, and approved exceptions.

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<sup>3</sup> In January 2025, OPM shared DRP information that allowed federal employees to resign from service and retain pay and benefits through September 30, 2025. In April 2025, Treasury opened an additional round of the DRP, referred to as DRP 2.0. The DRP 2.0 mirrored the first offer, including paid leave and benefits through separation no later than September 30, 2025.

<sup>4</sup> Employees are permitted, with approval from their manager, to telework outside of their established tour of duty, in accordance with applicable compensation, work schedule, and time-and-attendance policies.

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- **Ad hoc** –Telework that is on a nonroutine and sporadic basis at the approved telework location (typically home) with manager approval. A manager approves this type of telework when there is a compelling reason, such as inclement weather, a short-term building closure, *etc.*
- **Restricted Full-Time** – Telework from an approved telework location, without the requirement to report to an IRS building at least twice per pay period. This designation occurs when required by law, regulation, or negotiated agreement (*e.g.*, reasonable accommodation).
- **Approved Exceptions** – Full-time or part-time telework from an approved telework location, without the requirement to complete all scheduled work hours at an IRS building. Examples include exceptions for limited IRS office space, a military spouse, or temporary hardship.

Employees are allowed to telework in limited situations if they have an active telework agreement. As of August 1, 2025, the Telework Agreement Library reflected the new categories for all active telework agreements.

### Treasury request to review the IRS’s return to in-person work

In April 2025, Treasury asked TIGTA to review whether the IRS is complying with return to in-person work requirements. The IRS must take all necessary steps to terminate remote work arrangements and require employees to return to in-person work at their respective buildings on a full-time basis to comply with the *Return to In-Person Work* directive. This evaluation focused on the IRS’s implementation of Phase 1 of return to in-person work.

We only determined:

- The actions that the IRS took to revise telework and remote work policies and to develop a quarterly review process to validate whether the use of telework meets requirements.
- The extent that IRS employees reported they teleworked as part of their regular tour of duty during the pay periods ending March 8 and May 3, 2025, and whether employees who reported in-person work had corresponding access card use at an IRS facility.

## Results of Review

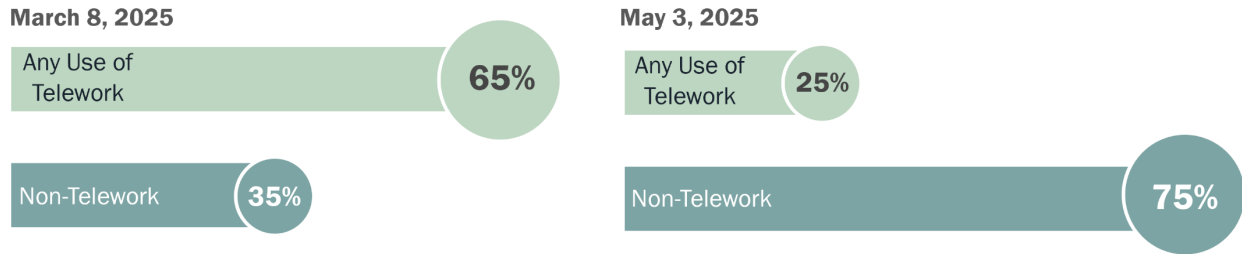
### Significantly Fewer IRS Employees Reported Teleworking After Return to In-Person Work

Based on data available at the time of our review, fewer IRS employees reported teleworking, as of May 3, 2025. Employees reporting any use of telework declined from 65 percent to 25 percent

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between pay periods ending March 8 (prior to the IRS's return to in-person work requirement) and May 3, 2025.<sup>5</sup> Figure 2 shows the decrease in teleworking between the two pay periods.

**Figure 2: IRS Employees Who Teleworked Decreased by 40 Percent**



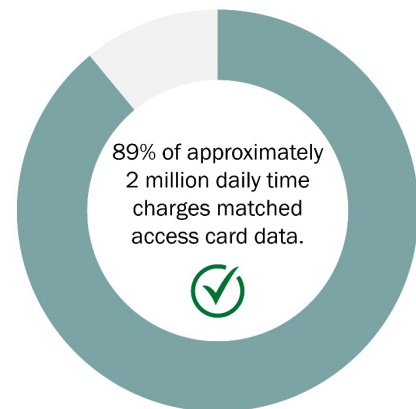
Source: TIGTA's analysis of time-and-attendance data for pay periods ending March 8 and May 3, 2025.

## Daily In-Person Work Was Generally Supported Through Building Access Card Data

From March 9 through May 3, 2025, about 70,000 IRS employees reported approximately 2 million daily time charges for in-person work.<sup>6</sup> Eighty-nine percent of these daily time charges matched building access card data.<sup>7</sup>

For our analysis, we identified employees who charged any amount of their regular workday to in-person work and were assigned to a building that had card access.<sup>8</sup>

About 200,000 daily time charges (11 percent) did not have corresponding access card data to support in-person work. According to IRS officials, there are several reasons why an employee may have reported in-person work but there was no corresponding access card data. These reasons include miscoded time charges, access card issues, or alternate building access methods (such as a physical key). See Appendix II for a summary of the reasons for unavailable access card data.



<sup>5</sup> We previously reported that as of May 2025, about 22,000 employees were approved for the DRP. Most of these employees were expected to separate from the IRS no later than September 30, 2025. TIGTA, Report No. 2025-IE-R027, [Snapshot Report: IRS Workforce Reductions as of May 2025](#) (July 2025). Our analysis excluded IRS employees approved for the DRP, as of May 2025.

<sup>6</sup> A daily time charge is one data record where the employee reported in-person work on a given day, regardless of the number of hours reported in-person. For example, if an employee worked in-person 5 days per week during our review period (8 weeks), they would have 40 daily time charges during the period. Alternatively, if an employee worked a compressed work schedule and reported in-person 4 days per week, they would have 32 daily time charges. Our analysis excluded IRS employees approved for the DRP, as of May 2025.

<sup>7</sup> If the employee used their access card once during the day, we considered the employee present and in the office.

<sup>8</sup> We tested the employees' daily time charges when the employee was assigned to a building with access card data during the same pay period.

## **Some employees consistently reported in-person work without supporting access card data**

Of the approximately 70,000 IRS employees, we found that 703 (1 percent) did not have access card data to support daily in-person work for at least 32, 8-hour workdays when we matched data using the employee's Standard Employee Identifier (SEID). We asked the IRS to research the 703 employees. According to the IRS's review, 673 employees (96 percent) had a valid reason as to why access card data were not available to match their in-person, time-and-attendance data.<sup>9</sup> The IRS found that:

- 267 had miscoded time charges.
- 168 had access card issues or used an alternate building access method.
- 112 may have data to support their in-person work when searching by employee name, badge number, or corrected SEID.<sup>10</sup>
  - 9 of the 112 employees' in-person work was supported when searching by name or corrected SEID in the access card data.<sup>11</sup>
- 101 were on detail or in training.
- 25 reported to a location that did not have access card data.

The IRS concluded that for the remaining 30 employees (4 percent), the employee was either counseled for not complying with return to in-person work or the IRS could not identify a specific reason why there was no data match.

To complete its review, the IRS asked each of its business units to review the almost 25,000 total daily time charges that did not have access card data for the 703 employees. The research was resource-intensive. Sometimes it required reaching out to the employee's manager to determine whether there was a valid reason as to why access card data were not available to match in-person, time-and-attendance data. We did not independently validate the accuracy of the IRS's research.

IRS employees have a responsibility to accurately report their time and attendance, including whether they teleworked. IRS managers have an obligation to hold employees accountable for complying with agency policies and to take appropriate action against any noncompliance.

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<sup>9</sup> We used 32 days to identify employees who did not consistently comply with in-person work requirements and to include full-time employees who were on a compressed work schedule. Our analysis also could include part-time employees who were scheduled to work eight, 8-hour days over 4 pay periods, for a total of 32 days from March 9 through May 3, 2025.

<sup>10</sup> According to the IRS, 103 of the 112 employees may have access card data to support in-person work when searching by employee badge number. We did not independently validate this.

<sup>11</sup> The 9 employees reported 311 days in-person. We were able to match 309 of the 311 days to access card data. The remaining two days that did not have a match were for two different employees.

## **The IRS Is Finalizing Its Quarterly Telework Review Process, but Challenges Remain**

The IRS completed its first high-level review of telework use in November 2025. The review used data from the fourth quarter (July 1 to September 30) of Fiscal Year 2025. The IRS used employee seating assignments, time-and-attendance data, building access data, and telework information.

The IRS found that the compliance rate averaged 91 percent.<sup>12</sup> For the 9 percent where compliance was not determined, the IRS stated that it could be due to a combination of incorrect time-and-attendance inputs, buildings not using access cards, or noncompliance. As of November 2025, the IRS planned to use information technology network data to validate instances of undetermined compliance.

Treasury guidance directed agency bureaus, including the IRS, to regularly evaluate telework. The guidance requires quarterly reviews of time-and-attendance and other relevant data (e.g., information technology remote-access logs or facility access card data). The quarterly reviews would validate whether the IRS's use of telework meets requirements. However, the guidance does not: 1) specify when bureaus should complete the first quarterly review; 2) provide specific details as to how these reviews should be performed; or 3) stipulate what compliance rates are acceptable.

As of January 2026, the IRS said that the draft guidance for its telework review process is pending approval with the Chief IRS Human Capital Officer. As a result, the IRS is still finalizing procedures for the quarterly review process. In February 2026, the IRS stated that it has contacted Treasury about monitoring expectations and plans to comply with future reporting requirements.

### **Challenges reviewing the IRS's return to in-person work in 2025**

We encountered numerous challenges reviewing IRS compliance with the *Return to In-Person Work* directive. Examples of these challenges include:

- **Implementation of Controls During Our Review:** As the IRS was implementing the *Return to In-Person Work* directive, not all controls were in place by the beginning or end of our review. For instance, the IRS finalized interim telework guidance in June 2025. However, as of January 2026, the IRS has not yet formalized this guidance in the Internal Revenue Manual. Therefore, we could not fully review or test these controls.
- **Transition to New Telework Agreements:** The IRS was updating its Telework Agreement Library as individuals completed new telework agreements. The IRS stated that employees could have approved telework agreements, but they were pending upload to the library. Accordingly, we only reviewed the Telework Agreement Library as of August 1, 2025, to confirm that all new telework agreements reflected the new categories.
- **Inability to Verify Whether Employees Worked In-Person for the Full Day:** During our analysis, we reviewed Personal Identity Verification Card (access card) use at an IRS

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<sup>12</sup> We did not independently validate this data.

## Telework Decreased After the Return to In-Person Work Directive, but the IRS Will Face Challenges Monitoring Compliance

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building to validate in-person work. However, an employee could use their access card at an IRS building but not work a full day in-person.<sup>13</sup> We considered the employee in the office if the employee used their access card once during the day.

- **Buildings Did Not Always Have Access Card Data:** According to IRS data, as of May 14, 2025, employees were assigned to about 500 IRS buildings. Most IRS employees (96 percent) were assigned to a building with access card data. The remaining 4 percent were assigned to about 160 buildings that did not have access card data. We did not test in-person work for employees assigned to buildings without access card data.
- **Data Did Not Always Have the Correct Employee Identifier:** We used the SEID to compare access card and time-and-attendance data. However, access card data did not always have the correct SEID information. According to the IRS, the SEID field was manually input and not required for access control purposes. The IRS stated that in November 2025, it ran a computer program to automate this process to reduce human error. The IRS also stated that other data fields, like name or badge number, may support the employee's in-person work. This may have resulted in situations where the data we reviewed did not support an employee's presence in the office when, in fact, they were in the office.
- **Verification of Potential Noncompliance Is Resource-Intensive:** The IRS has over 70,000 employees spread across about 500 facilities nationwide. A geographically dispersed workforce who may routinely perform tasks outside of a normal in-office setting can create challenges to confirm whether an employee is complying with return-to-office policies. For instance, revenue officers must frequently conduct face-to-face interviews with taxpayers outside the office. As discussed previously, verifying potential noncompliance is a resource-intensive process that requires manual investigation to determine whether an individual worked in-person.

Accordingly, the IRS may also experience some of the same challenges when monitoring compliance with telework use.

The Chief IRS Human Capital Officer should:

**Recommendation 1:** Coordinate with Treasury to determine the expectations for the quarterly monitoring of telework use.

**Management's Response:** IRS management agreed with our recommendation. According to the IRS, the Human Capital Office is coordinating with Treasury to determine expectations for quarterly monitoring of telework use. This coordination will continue until Treasury releases the department-wide policy and distributes it to all its bureaus.

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<sup>13</sup> The number of times an employee uses their access card varies by building. Some employees use their access card multiple times in one day while others may only use their card once. Accordingly, there was not one system that would allow us to determine if an employee worked in the building the whole day.

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**Recommendation 2:** Finalize the processes and procedures for the quarterly monitoring of telework use.

**Management's Response:** IRS management agreed with our recommendation and plans to finalize procedures to align with monitoring requirements once formal Treasury guidance is received.

## **Appendix I**

### **Detailed Objective, Scope, and Methodology**

The overall objective of this project was to evaluate whether the IRS complied with the requirement for employees to return to in-person work. This project focused on pay periods from March 9 through May 3, 2025. To accomplish our objectives, we:

- Determined what actions the IRS has taken to update remote work and telework guidance and agreements and to develop a quarterly review process to validate whether the use of telework meets requirements.
- Analyzed time-and-attendance data to determine to what extent IRS employees reported that they teleworked as part of their regular tour of duty during the pay periods ending March 8 and May 3, 2025.
- Analyzed time-and-attendance data and access card data for pay periods covering March 9 through May 3, 2025, to determine whether employees who reported in-person work had corresponding access card use at an IRS facility.

#### **Performance of This Review**

This review was performed with information obtained from the IRS's Human Capital Office, as well as Facilities Management Support Services. We conducted our review during the period of April through February 2026.

We conducted this evaluation in accordance with the Council of the Inspectors General on Integrity and Efficiency's *Quality Standards for Federal Offices of Inspector General*. Those standards require that the work adheres to the professional standards of independence, due professional care, and quality assurance and followed procedures to ensure accuracy of the information presented. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions.

#### **Data Validation Methodology**

We performed tests to assess the reliability of data from the IRS's Discovery Directory, Enterprise Physical Access Control System (access card data), Graphic Database Interface (building data), Security Audit and Analysis System, Single Entry Time Reporting System (time-and-attendance data), Telework Agreement Library, and Treasury Integrated Management Information System.

We also performed tests to assess the reliability of data from the IRS's Human Capital Office, as well as Facilities Management and Security Services. We evaluated the data through the electronic testing of required data elements. When applicable, we also interviewed agency officials knowledgeable about the data. In addition, we used data from a prior TIGTA review to identify DRP participants as of May 2025.<sup>1</sup> The extent of the testing performed on DRP data was to verify that the participants had a signed DRP agreement as of May 2025.

We determined that the data were sufficiently reliable for purposes of this report.

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<sup>1</sup> TIGTA, Report No. 2025-IE-R027, [Snapshot Report: IRS Workforce Reductions as of May 2025](#) (July 2025).

## Appendix II

### IRS Reasons for Unavailable Access Card Data

IRS Reason	Summary
Access Card Issues/ Alternate Building Access Method	<p>Encompasses several related building access card situations.</p> <p>Access cards could work intermittently or were not working during the period. In addition, employees who were authorized to work at another IRS building, or misplaced their access card, could use a visitor badge for access. These employees would report their time as in-person work but would not show up in access card data.</p> <p>Certain buildings may have an alternate access method, such as using a physical or cipher key, or employees can show the access card to a security guard.</p>
Miscoded Time Charges	<p>Employees could have improperly recorded their time charges in time-and-attendance data. For example, an employee could have reported that they were in-person when they were teleworking under an approved exception. Time-and-attendance data does not include corrections made to a timesheet after time has been processed.</p>
On Detail to Another Agency or in Training	<p>Employees could be on a detail (<i>i.e.</i>, temporary assignment) to another agency or in training at a non-IRS building.</p>
Other Data Fields Support Employee In-Person Work	<p>We used the SEID to compare access card data to time-and-attendance data. However, IRS access card data did not always have correct SEID information. According to the IRS, the SEID field is manually input and not required for access control purposes. The IRS also stated that other data fields, like name or badge number, may support the employee's in-person work.</p>
Reported to a Location That Did Not Have Access Card Data	<p>Employees could have reported to a building, or a location within a building, that does not track access card data. Specifically, the listings that the IRS provided may not reflect the actual reporting location of an employee. Therefore, we may have identified employees as assigned to a building with access card data, but the employee reported to a building that does not capture the data.</p>

*Source: TIGTA's analysis of the IRS's review of 703 employees who did not have access card data to support in-person work and interviews with IRS officials. We did not independently validate the IRS's explanations.*

Management's Response to the Draft Report



CHIEF  
FACILITIES MANAGEMENT AND  
SECURITY SERVICES

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

March 19, 2026

MEMORANDUM FOR NANCY A. LAMANNA  
DEPUTY INSPECTOR GENERAL FOR INSPECTIONS AND  
EVALUATIONS

FROM: John M. Pekarik  
Acting Chief, Facilities Management & Security Services



SUBJECT: Draft Report – Telework Decreased After the Return to In-Person  
Work Directive, but the IRS Will Face Challenges  
Monitoring Compliance (No.: IE-25-035)

Thank you for the opportunity to review and comment on the draft audit report, *Telework Decreased After the Return to In-Person Work Directive, but the IRS Will Face Challenges Monitoring Compliance (IE-25-035)*. We remain committed to following the *Return to In-Person Work* presidential directive, Department of the Treasury (Treasury) policy, and all subsequent guidance related to monitoring in-person work and telework use and your recommendations will assist us in this effort.

We appreciate your acknowledgement that the IRS canceled frequent and remote telework agreements, resulting in a 40% decrease in reported telework. The review also found that 89% of daily in-person work was supported by building access card data. More recent internal reviews have found that 93% of in-person work is supported by building access card data. The IRS is actively developing a process to determine the status of the remaining 7%. Lastly, the report acknowledged that the IRS successfully completed the first high-level quarterly review of telework use in November 2025. We will utilize lessons learned from this effort while implementing reporting guidance provided by Treasury.

We agree with the two recommendations identified in the report: coordinating with Treasury to determine monitoring expectations for telework use and finalizing the process for quarterly monitoring of telework use. The IRS's detailed response to the recommendations is attached. Please note, future alignment of resources and program responsibilities may alter our implementation of these specific recommendations.

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We appreciate the continued support and assistance provided by your office. If you have any questions, please contact me at [John.M.Pekarik@irs.gov](mailto:John.M.Pekarik@irs.gov) or the IRS Chief Human Capital Officer, Alex Kweskin, at 202-317-5240 or [Alex.Kweskin@irs.gov](mailto:Alex.Kweskin@irs.gov).

Attachment

**Telework Decreased After the Return to In-Person Work Directive,  
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Attachment

**RECOMMENDATION 1:** The IRS Chief Human Capital Officer should coordinate with Treasury to determine the expectations for quarterly monitoring of telework use.

**CORRECTIVE ACTION:** Agree. The IRS Human Capital Office is coordinating with Treasury to determine expectations for quarterly monitoring of telework use. Coordination will continue until Treasury releases the department-wide policy and distributes it to all its bureaus. The IRS will follow the monitoring requirements established by Treasury.

**IMPLEMENTATION DATE:** July 15, 2026

**RESPONSIBLE OFFICIAL:** Director, Strategy, Data and Project Management

**CORRECTIVE ACTION MONITORING PLAN:** The IRS will monitor this corrective action as part of our internal management control system.

**RECOMMENDATION 2:** The IRS Chief Human Capital Officer should finalize the processes and procedures for quarterly monitoring of telework use.

**CORRECTIVE ACTION:** Agree. In anticipation of guidance on formal monitoring from Treasury, the IRS has established a biweekly process to integrate time and attendance data, building access card data, and information technology network activity data. When Treasury formal monitoring guidance is received, the IRS will finalize procedures to align with monitoring requirements.

**IMPLEMENTATION DATE:** August 15, 2026

**RESPONSIBLE OFFICIAL:** Director, Strategy, Data and Project Management

**CORRECTIVE ACTION MONITORING PLAN:** The IRS will monitor this corrective action as part of our internal management control system.

Glossary of Terms

Term	Definition
Compressed Work Schedule	A fixed work schedule that allows a full-time employee to complete the 80-hour biweekly work requirement in fewer than 10 workdays. For example, an employee could work 4, 10-hour days each week.
Discovery Directory	An IRS computer application that provides information on IRS employees, including their names, job title, job location, and management level.
Enterprise Physical Access Control System	An IRS system that grants physical access to a specific area through an employee's smart card. The system maintains records of when employees use their smart card to access an IRS building.
Fiscal Year	The federal government's fiscal year begins on October 1 and ends on September 30.
Graphic Database Interface	An application that automates the IRS real property portfolio management process, including buildings and space.
Internal Revenue Manual	The primary, official compilation of instructions to employees that relate to the administration and operation of the IRS. The manual contains directions that employees need to carry out operational responsibilities.
Personal Identity Verification Card	A federal government-issued identification card that allows access to secure facilities and information systems. The cards are also known as credentials, smart cards, badges, etc., depending on the agency.
Reasonable Accommodation	A reasonable accommodation is a change or adjustment that enables a qualified person with a disability to apply for a job, perform essential job duties, or enjoy benefits and privileges of employment.
Security Audit and Analysis System	A data warehouse that provides online analytical processing of audit trail data.
Single Entry Time Reporting System	A computer-based system that allows the reporting of time and attendance. Our analysis solely focused on telework that was performed as part of an employee's regular workday. We did not include credit, compensatory time, or overtime hours earned in our analysis.
Standard Employee Identifier	A five-digit code that identifies an IRS employee.
Telework Agreement Library	An electronic repository for approved telework agreements.
Tour of Duty	Hours during the day, and the days of an administrative workweek, an employee is regularly scheduled to work.
Treasury Integrated Management Information System	A computer system that supports payroll processing and reporting requirements.

**Abbreviations**

DRP	Deferred Resignation Program
IRS	Internal Revenue Service
OMB	Office of Management and Budget
OPM	U.S. Office of Personnel Management
SEID	Standard Employee Identifier
TIGTA	Treasury Inspector General for Tax Administration
Treasury	U.S. Department of the Treasury



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<https://www.tigta.gov/reportcrime-misconduct>.**

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