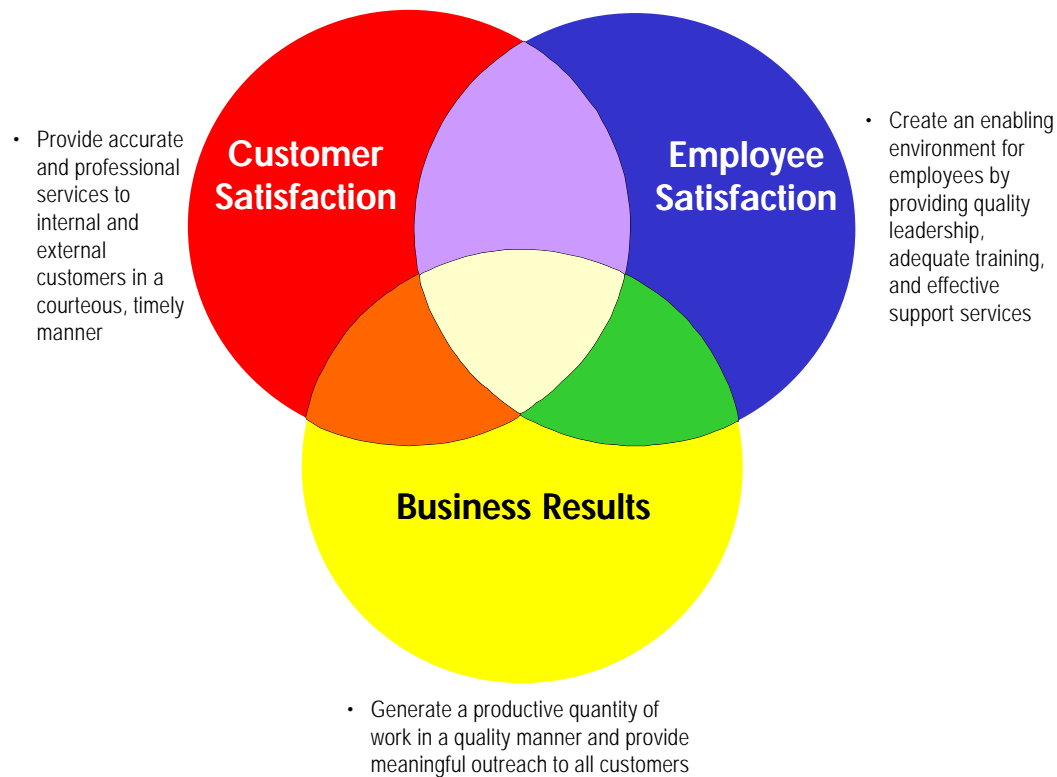


# IRS Balanced Measurement System

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## Comment Site January 2000



Department of the Treasury  
Internal Revenue Service

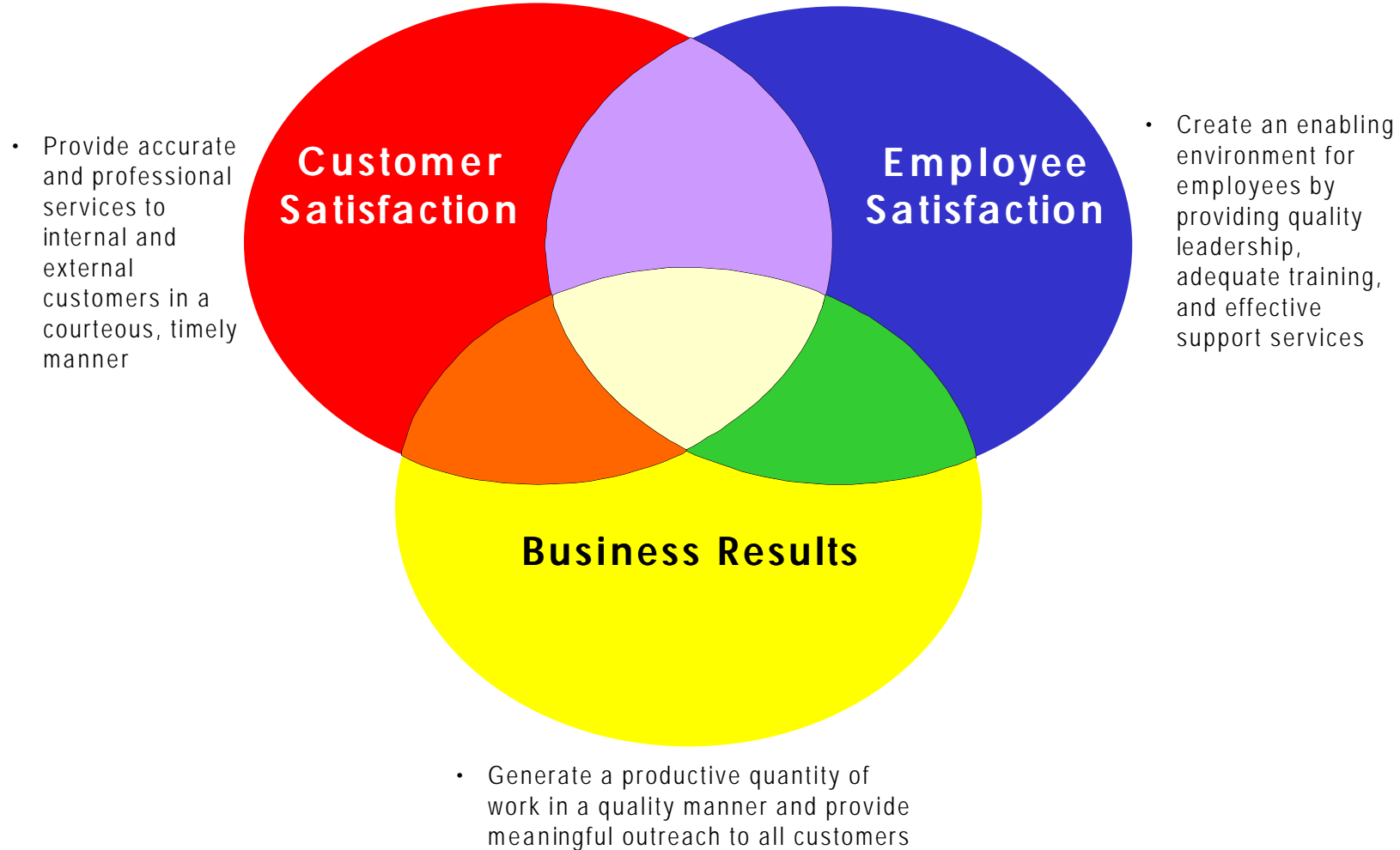
[www.irs.gov](http://www.irs.gov)

Publication 3560 (01-2000)  
Catalog Number 28907C

Welcome to the IRS Balanced Measurement System Comment site. You can view specific IRS Balanced Measures of Performance and send us your comments. Your comments will be used to continuously improve the IRS Balanced Measurement System.

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#### The IRS BALANCED MEASUREMENT SYSTEM



## Set of Balanced Measures Currently Available for Comment

1. [Appeals](#)
2. [Collection](#)
3. [Customer Service](#)
4. [Examination](#)
5. [Large and Mid-Size Business](#)
6. [Taxpayer Advocate Service](#)
7. [Tax Exempt/Government Entities](#)

Additional sets of Balanced Measures will be added to this site as they are completed during the next several months.  
(Including but not limited to: Criminal Investigations, Information Systems, Wage and Investment, Small Business and Self -Employed)

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## Comments and Request for More Information

- **Please send your comments about the specific balanced measures and requests for more information to:** e-mail: [\\*measures@ml.irs.gov](mailto:*measures@ml.irs.gov) or write to Office of Organizational Performance Management at Internal Revenue Service, 1111 Constitution Avenue N.W. C:DO:OPME Room 1136 Washington DC 20224. On each comment, please indicate which area (e.g. Appeals, Collection , General) you are referencing.
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## Balanced Measures Reference Material

- IRS Regulation Part 801: BALANCED SYSTEM FOR MEASURING ORGANIZATIONAL AND EMPLOYEE PERFORMANCE WITHIN THE INTERNAL REVENUE SERVICE Effective date: September 7, 1999.
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## Organizational Performance Management and the IRS Balanced Measurement System

- Current overview of IRS modernized approach to measurement to achieve the overall IRS mission and strategic goals.

## **Recommended Balanced Measures Available for Your Comment:**

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### **Appeals**

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- **About Appeals:** The purpose of Appeals is to resolve tax controversies without litigation, to the extent possible. Appeals is to approach these controversies in a fair and impartial manner to both the taxpayer and the government.
- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
  - Communicate organizational priorities, and better define what we need to focus upon as an organization.
  - Guide and motivate performance, and establish a linkage between performance goals and the organizational objectives.
  - Obtain feedback that will help us ascertain how well we are doing in meeting customer and stakeholder expectations and identify areas for improvement.

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## Recommended Appeals Balanced Measures

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	BUSINESS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
	QUALITY	QUANTITY		
<b>Measures</b>	AQMS Score Cycle Time	Total Disposals Outreach	Customer Satisfaction Survey Score	Employee Satisfaction Survey Score

## Appeals Balanced Measures Definitions

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**Appeals Quality Measurement System (AQMS) Score** - The average score of a sample of closed Appeals cases reviewed using an established set of quality standards

**Cycle Time** - The average number of days from the point in time when a return/case is received in Appeals until it is closed on Appeals Centralized Database System (ACDS)

**Total Disposals** - The total number of returns/cases closed in Appeals (consideration being given to breaking this number out by Operating Division, e.g. Large and Mid-Size Business (LMSB), Small Business/Self Employed (SB&SE), Wage & Investment (W&I))

**Outreach** - number of hours spent on outreach activities

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

## Collection

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- **About Collection:** The Collecting mission of the Service is to collect promptly the proper amount of federal tax from all persons who have not filed returns and /or paid tax as required by law, and to encourage future compliance with the law.
  
- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
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- **Transition to Modernization:** The balanced measures listed in Collection will be considered for use in the new Operating Divisions.
  
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## Recommended Collection Balanced Measures

		<b>BUSINESS RESULTS</b>		<b>CUSTOMER SATISFACTION</b>	<b>EMPLOYEE SATISFACTION</b>
		<b>QUALITY</b>	<b>QUANTITY (VOLUME/MIX)</b>		
<b>MEASURE</b>	<ul style="list-style-type: none"> <li>• Quality Score</li> <li>• % Cases Overage</li> <li>• Percentage of Offers In Compromise processed in &lt; 6 months</li> </ul>	<ul style="list-style-type: none"> <li>• Number of cases closed                             <ul style="list-style-type: none"> <li>- TDA</li> <li>- TDI</li> </ul> </li> <li>• Customer Outreach (TBD)</li> </ul>	<ul style="list-style-type: none"> <li>• Customer Satisfaction Survey Score</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Satisfaction Survey Score</li> </ul>	



## **Collection Balanced Measures Definitions**

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**Field Collection Quality** - The average quality score of a sample of closed Collection cases reviewed using an established set of quality standards

**Percentage of Cases Overage** - Percentage of Collection cases in process for 16 months or longer averaged over the previous 12 months

**Percentage of Offers in Compromise Processed in Less Than 6 Months** - Percentage of offers closed as a result of acceptance, rejection or withdrawal within 6 months of the date the offer is accepted for investigation

**Number of Cases Closed TDA/TDI** - The number of Taxpayer Delinquent Account (TDA) modules and Taxpayer Delinquent Investigations (TDI) that left inventory by moving to immediate resolution status or delayed resolution/no results status

**Customer Outreach** – TBD

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

## Customer Service

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- **About Customer Service:** Customer Service enables the IRS to operate Districts' and Service Centers' toll-free telephone operations, which provide responses to taxpayer requests received via telephone; perform adjustments and taxpayers relations functions which receive and analyze taxpayer inquiries initiated by correspondence; initiate contact with taxpayers to resolve accounts before District Office action is required; prepare and issues letters proposing assessments; issue statutory notices of deficiency; operate the Automated Collection System; and determine taxpayers' correct income levels and corresponding tax liabilities
- **Customer Service recommended balanced measures include:** Walk-In, Automated Underreporter (AUR), Toll Free, Automated Collection System (ACS), Service Center Examination
- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
  - Communicate organizational priorities, and better define what we need to focus upon as an organization.
  - Guide and motivate performance, and establish a linkage between performance goals and the organizational objectives.
  - Obtain feedback that will help us ascertain how well we are doing in meeting customer and stakeholder expectations and identify areas for improvement.

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## Recommended Customer Service Balanced Measures - Automated Collection System (ACS)

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BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
QUALITY	QUANTITY (VOLUME/MIX)		

MEASURE	<ul style="list-style-type: none"> <li>• Quality</li> <li>• Timeliness</li> </ul>	<ul style="list-style-type: none"> <li>• Level of Service</li> <li>• Customer Outreach (TBD)</li> </ul>	<ul style="list-style-type: none"> <li>• Customer Satisfaction Survey Score</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Satisfaction Survey Score</li> </ul>
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## **Customer Service Balanced Measures Definitions: Automated Collection System**

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**Quality (On-Line Accuracy)** - Accuracy of on-line information provided to taxpayers through the ACS program

**Timeliness** – A gauge of timeliness of how ACS manages its workload

**Level of Service** - The percentage of calls answered compared to the number of calls attempted in ACS. Calls which abandon while in queue for the next available assistor are not included in the count of calls answered

**Customer Outreach** – TBD

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

**Recommended Customer Service Balanced Measures: Automated Underreporter (AUR)**

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<b>BUSINESS RESULTS</b>		<b>CUSTOMER SATISFACTION</b>	<b>EMPLOYEE SATISFACTION</b>
<b>QUALITY</b>	<b>QUANTITY (VOLUME/MIX)</b>		

<b>MEASURE</b>	<ul style="list-style-type: none"> <li>• AUR Quality</li> <li>• AUR Age of Inventory</li> </ul>	<ul style="list-style-type: none"> <li>• AUR Closures</li> <li>• AUR % of Workplan Starts Achieved</li> <li>• Outreach (TBD)</li> </ul>	<ul style="list-style-type: none"> <li>• Customer Satisfaction Survey Score</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Satisfaction Survey Score</li> </ul>
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## **Customer Service Balanced Measures Definitions: Automated Underreporter (AUR)**

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**AUR Quality** - The quality of all AUR account actions (paper transactions only) as determined through a sample of closed cases reviewed using a standardized data collection instrument within the Quality Review Database

**AUR Age of Inventory** - The percent of AUR Correspondence older than 30 days

**AUR Closures** - The total number of closures of AUR Cases

**AUR % of Workplan Starts Achieved** - The number of actual AUR case starts compared to the number of case starts that were scheduled

**Outreach** – TBD

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

## Recommended Customer Service Balanced Measures - Service Center Examination

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<b>BUSINESS RESULTS</b>		<b>CUSTOMER SATISFACTION</b>	<b>EMPLOYEE SATISFACTION</b>
QUALITY	QUANTITY (VOLUME/MIX)		

<b>MEASURE</b>	<ul style="list-style-type: none"> <li>• Exam Accuracy</li> <li>• Overage Inventory</li> </ul>	<ul style="list-style-type: none"> <li>• Examination Closures</li> <li>• Customer Outreach (TBD)</li> </ul>	<ul style="list-style-type: none"> <li>• Customer Satisfaction Survey Score</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Satisfaction Survey Score</li> </ul>
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## **Customer Service Balanced Measures Definitions: Service Center Examination**

**Quality (Exam Accuracy)** - The accuracy of information provided to taxpayers through the Service Center Examination and Automated Substitute for Return programs

**Overage Inventory** - The percent of Service Center Examination inventory that is older than 30 days

**Examination Closures** - The number of closures produced in Service Center Exam/ASFR

**Customer Outreach** – TBD

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job



## Recommended Customer Service Balanced Measures - Toll Free

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BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
QUALITY	QUANTITY (VOLUME/MIX)		

MEASURE	<ul style="list-style-type: none"> <li>• Quality (Tax Law and Accounts)</li> <li>• Timeliness</li> </ul>	<ul style="list-style-type: none"> <li>• Level of Service</li> <li>• Adherence to Scheduled Hours</li> <li>• Customer Outreach (TBD)</li> </ul>	<ul style="list-style-type: none"> <li>• Customer Satisfaction Survey Score</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Satisfaction Survey Score</li> </ul>
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## **Customer Service Balanced Measures - Toll Free**

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**Quality (Tax Law and Accounts)** - The accuracy of tax law information provided to taxpayers through the toll-free telephone assistance program

**Timeliness** - The percent of calls that are successfully resolved on the taxpayer's initial inquiry

**Level of Service** - The percentage of calls answered compared to the number of calls attempted in Customer Service Toll Free, ACS, and the Centralized Inventory and Distribution System. Calls which abandon while in queue for the next available assistor are not included in the count of calls answered.

**Adherence to Scheduled Hours** - Percentage of work periods where scheduled hours are delivered/met

**Customer Outreach** – TBD

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

**Recommended Customer Service Balanced Measures: Walk-In**

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	BUSINESS RESULTS		CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
	QUALITY	QUANTITY (VOLUME/MIX)		
<b>MEASURE</b>	<ul style="list-style-type: none"> <li>• Walk-In Quality</li> </ul>	<ul style="list-style-type: none"> <li>• Total Walk-In Contacts</li> <li>• Outreach (TBD)</li> </ul>	<ul style="list-style-type: none"> <li>• Customer Satisfaction Survey Score</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Satisfaction Survey Score</li> </ul>

## **Customer Service Measures Definitions: Walk-In**

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**Walk-In Quality** - The quality of service provided to Walk-In customers as determined through anonymous visitations to a sample of Walk-In sites

**Total Walk-In Contacts** - The total number of taxpayers who come into IRS offices to receive tax assistance or request tax forms

**Outreach** – TBD

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

## Examination

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- **About Examination:** Examination administers a nationwide audit program involving the selection and examination of all types of Federal tax returns (except exempt organization and alcohol, tobacco, and firearms) to determine correct liabilities of taxpayers.
- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
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## Recommended Examination Balanced Measures

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		<b>BUSINESS RESULTS</b>		<b>CUSTOMER SATISFACTION</b>	<b>EMPLOYEE SATISFACTION</b>
		<b>QUALITY</b>	<b>QUANTITY (VOLUME/MIX)</b>		
<b>MEASURES</b>	<ul style="list-style-type: none"> <li>• Quality Score</li> <li>• % Cases Overage</li> </ul>	<ul style="list-style-type: none"> <li>• Number of returns closed (by income category)</li> <li>• Customer Outreach (TBD)</li> </ul>		<ul style="list-style-type: none"> <li>• Customer Satisfaction Survey Score</li> </ul>	<ul style="list-style-type: none"> <li>• Employee Satisfaction Survey Score</li> </ul>

## **Examination Balanced Measures Definitions**

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**Field and Office Examination Quality** - The average quality score of a sample of closed Examination cases reviewed using an established set of quality standards

**Percentage of Cases Overage** - Percent of Examination cases in process (status) for a period longer than 6 months (Office Audit) or 9 months (General Program Examination).

**Number of Returns Closed by Income Category** - Number of returns closed in the following categories: Individual < \$100K, Individual > \$100K, Individual with Schedule C or F, Corporations < \$10M, Corporations  $\geq$  \$10M

**Customer Outreach** – TBD

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

## Large and Mid-Size Business

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- **About Large and Mid-Size Business (LMSB) Operating Division:** The Large and Mid-Size Business operating division (with national headquarters in Washington D.C. ) will serve taxpayers with the most complex tax issues. The LMSB will be responsible to the needs of taxpayers in a global environment by applying innovative approaches to customer service and compliance. The LMSB operating division will be aligned by industry, not geography: Financial Services and Health Care; Retailers, Food, and Pharmaceuticals; Natural Resources; Communications, Technology, and Media; Manufacturing , Construction, and Transportation.

In brief: LMSB is

- Corporations, S corporations, and partnerships with more than \$5 million in assets.
  - Pay \$466 billion in taxes.
  - 10% examined /year
  - Largest businesses deal with the IRS continuously
  - In-house tax organizations
  - Tax law interpretation, accounting, and regulatory issues, some with international dimensions.
- **About IRS Balanced Measurement System: :** The IRS Balanced Measurement System provides a means to:
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## Recommended Balanced Measures for LMSB Operating Unit

<b>BUSINESS</b>					
<b>QUALITY</b>		<b>QUANTITY</b>		<b>CUSTOMER SATISFACTION</b>	<b>EMPLOYEE SATISFACTION</b>
<b>Team Casework</b>	Team Quality Score	# of Cases Closed	<b>Transactional or Relationship Customer Satisfaction Survey Score</b>		<b>Employee Satisfaction Survey Score</b>
	# of Months from File Date to Closure	Direct Staff Years Applied			
<b>Non-team Casework</b>	Non-Team Quality Score	Total Direct Outreach Staff Years Applied	<b>Transactional Customer Satisfaction Survey Score</b>		
	# of Months from File Date to Closure	# Alternative Dispute Resolutions			
		# of Returns Closed			
		Direct Staff Years Applied			
		Total Direct Outreach Staff Years Applied			
		# Alternative Dispute Resolutions			

## **LMSB Balanced Measures Definitions**

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### **Quality Score -**

Non-team: The average score of a sample of closed cases reviewed using an established set of quality standards

Team: The average score of a sample of cases reviewed at pre-determined stages in the examination process using an established set of quality standards

**Number of Months from File Date to Closure** - The average number of months to completion of the examination process

### **Total Number of Returns/Cases Closed -**

Non-team: A count of the number of return closures for a given time period

Team: A count of the number of case closures for a given time period

**Direct Staff Years Applied** - The total number of staff years applied to direct examination during a given time period

**Total Direct Outreach Staff Years Applied** - The total number of staff years applied to issue-based outreach activities during a given time period

**Number of Alternative Dispute Resolutions** - The number of issues resolved using Alternative Dispute Resolution techniques

**Customer Satisfaction Survey Score -**

Non-team: Average overall level of customer satisfaction as determined through the use of transactional surveys

Team: Average overall level of customer satisfaction as determined through the use of transactional and/or relationship surveys

**Employee Satisfaction Survey Score -** A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

## Taxpayer Advocate Service

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- **About Taxpayer Advocate Service:** Taxpayer Advocate Service provides an independent advocate within the IRS ensuring that the individual interests of the taxpayers are represented in all aspects of the policies and procedures of the IRS.
- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
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## Recommended Taxpayer Advocate Service Balanced Measures

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<b>BUSINESS RESULTS</b>				
<b>QUALITY</b>		<b>QUANTITY</b>	<b>CUSTOMER SATISFACTION</b>	<b>EMPLOYEE SATISFACTION</b>
<b>Casework</b>	<b>Casework Quality Index (CQI)</b>  <b>Cycle Time</b>	<b>Closed Cases</b>  <b>Hours/Resources Spent on Outreach vs. Plan</b>  <b>Outreach Effectiveness / Results</b>	<b>Customer Satisfaction Survey Score</b>  <b>Operating Division Taxpayer Advocate (ODTA) Internal Customer Satisfaction Survey (TBD)</b>	<b>Employee Satisfaction Survey Score</b>

## **Taxpayer Advocate Service Balanced Measures Definitions**

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**Casework Quality Index** - The average quality score of a sample of closed TAS cases reviewed using an established set of customer service standards

**Cycle Time** - Average duration (TAS received date to TAS closed date) of all cases worked in TAS as closed on TAMIS

**Closed Cases** - All cases worked in TAS as closed on TAMIS

**Hours/Resources Spent on Outreach vs. Plan** - A comparison of planned versus actual outreach hours as outlined in the Local Taxpayer Advocate plans

**Outreach Effectiveness/Results** - A measure of effectiveness to assess whether external outreach efforts are achieving the desired outcome

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys

**Operating Division Taxpayer Advocate (ODTA) Internal Customer Satisfaction Survey (TBD)** – A measure to determine the effectiveness and value of the relationship between the Operating Division Taxpayer Advocate and the Operating Division.

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job

## **Tax Exempt/Government Entities**

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- **About Tax Exempt/Government Entities:** Tax Exempt and Government Entities (TE/GE) operating divisions will serve the needs of three very distinct segments: employee plans, exempt organizations and government entities.

Tax Exempt/Government Entities in brief:

- Employee plans: Over 1 million private and public retirement plans -- \$4.1 trillion in assets.
- Exempt organizations: More than 1.5 million tax exempt organizations, including about 350,000 religious organizations. Assets: \$1.3 trillion.
- Government entities: Includes 273,000 outstanding tax exempt bond issuance with a total value of \$1.3 trillion, 86,000 federal, state, and local entities and 559 federally-recognized Indian tribes.

The TE/GE operating division was designed with emphasis on several key success factors:

- Understanding the customer.
- End-to-end accountability.
- Balanced performance measures.
- Informed employees, empowered to make decisions.
- New and enhanced technologies to meet customer needs.
- Open, honest, and clear lines of communication.

- **About IRS Balanced Measurement System:** The IRS Balanced Measurement System provides a means to:
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performance evaluations will link organizational and individual performance by emphasizing specific actions taken to meet the Service's goals (Service to Each, Service to All, and Productivity through a Quality Work Environment) and core values of leadership, employee satisfaction, customer satisfaction, business results, and equal opportunity.

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## Recommended Tax Exempt/Government Entities Balanced Measures

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BUSINESS			CUSTOMER SATISFACTION	EMPLOYEE SATISFACTION
QUALITY	QUANTITY			
<b>General Program Examinations</b>	 ↑ TEQMS Case Quality Review Score	Number of Returns Closed by Major Category  Outreach	 ↑ Customer Satisfaction Survey Score	 ↑ Employee Satisfaction Survey Score
<b>Field Determination</b>	Cycle Time	Cases Closed  Outreach	 ↓	 ↓
<b>CEP Examinations</b>	 ↓	Time Applied  Outreach		

\*NOTE: Additional measures work yet to be done for CEP, Customer Account Services, and Government

## **Tax Exempt/Government Entities Balanced Measures Definitions**

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**Tax Exempt Quality Measurement System (TEQMS) Case Quality Review Score** - The average score of a sample of closed cases reviewed using an established set of quality standards

**Cycle Time** - Average duration of time (from date of first taxpayer contact to return closing date) required to complete an examination

**Number of Returns Closed by Major Category in General Program Examinations** - Count of cases closed

**Cases Closed** - Number of Field Office Determination applications closed

**Time Applied** - Number of hours applied to CEP casework

**Outreach** - Number of hours applied to outreach activities

**Customer Satisfaction Survey Score** - Average overall level of customer satisfaction as determined through the use of transactional surveys (relationship surveys being considered for CEP Examinations)

**Employee Satisfaction Survey Score** - A measure of employee perceptions of the work environment, management practices, and organizational barriers that affect employees' willingness and ability to do a good job