

Internal Revenue Service, Treasury

§ 801.1

**PART 702—PRESIDENTIAL PRIMARY MATCHING PAYMENT ACCOUNT**

Sec.

702.9037-1 Transfer of amounts to the Presidential Primary Matching Payment Account.

702.9037-2 Payments from the Presidential Primary Matching Payment Account.

AUTHORITY: 26 U.S.C. 7805.

SOURCE: 56 FR 21599, May 10, 1991, unless otherwise noted.

**§ 702.9037-1 Transfer of amounts to the Presidential Primary Matching Payment Account.**

(a) *In general.* The Secretary will deposit amounts into the Presidential Primary Matching Payment Account (Primary Account) only to the extent that there are amounts in the Presidential Election Campaign Fund (Fund) after the transfers prescribed by § 701.9006-1(c) and (d). The Secretary will make this deposit promptly from amounts that have actually been transferred to the Fund under § 701.9006-1(a). Any amounts in the Primary Account after October 31 following a presidential election will be returned to the Fund for the purpose of making the transfers prescribed by § 701.9006-1(c), (d), and (f) for the next presidential election.

(b) *Effective/applicability date.* These regulations apply to the Primary Account on or after February 2, 1996.

[73 FR 67103, Nov. 13, 2008]

**§ 702.9037-2 Payments from the Presidential Primary Matching Payment Account.**

(a) *In general.* Pursuant to section 9036, the Federal Election Commission (Commission) will certify to the Secretary the full amount of payment to which a candidate is entitled under section 9034. The Secretary will pay promptly, but not before the start of the matching payment period under section 9032(6), the amounts certified by the Commission from the Presidential Primary Matching Payment Account (Primary Account) to the candidate.

(b) *Additional guidance.* The Internal Revenue Service may publish guidance in the Internal Revenue Bulletin (see § 601.601(d)(2)(ii)(b) of this chapter) pre-

scribing additional rules and procedures for the Primary Account.

(c) *Effective/applicability date.* These regulations apply to the Primary Account on or after February 2, 1996.

[73 FR 67104, Nov. 13, 2008]

**PARTS 703-800 [RESERVED]**

**PART 801—BALANCED SYSTEM FOR MEASURING ORGANIZATIONAL AND EMPLOYEE PERFORMANCE WITHIN THE INTERNAL REVENUE SERVICE**

Sec.

801.1 Balanced performance measurement system; in general.

801.2 Measuring organizational performance.

801.3 Measuring employee performance.

801.4 Customer satisfaction measures.

801.5 Employee satisfaction measures.

801.6 Business results measures.

801.7 Examples.

801.8 Effective/applicability dates.

AUTHORITY: 5 U.S.C 9501 *et seq.*; secs. 1201, 1204, Pub. L. 105-206, 112 Stat. 685, 715-716, 722 (26 U.S.C. 7804 note).

SOURCE: T.D. 8830, 64 FR 42835, Aug. 6, 1999 unless otherwise noted.

**§ 801.1 Balanced performance measurement system; in general.**

(a) *In general.* (1) The regulations in this part 801 implement the provisions of sections 1201 and 1204 of the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-106, 112 Stat. 685, 715-716, 722) (the Act) and provide rules relating to the establishment by the Internal Revenue Service (IRS) of a balanced performance measurement system.

(2) Modern management practice and various statutory and regulatory provisions require the IRS to set performance goals for organizational units and to measure the results achieved by those units with respect to those goals. To fulfill these requirements, the IRS has established a balanced performance measurement system, composed of three elements: Customer Satisfaction Measures; Employee Satisfaction Measures; and Business Results Measures. The IRS is likewise required to establish a performance evaluation system for individual employees.

## § 801.2

## 26 CFR Ch. I (4–1–10 Edition)

(b) [Reserved]

[T.D. 9227, 70 FR 60215, Oct. 17, 2005. Redesignated and amended by T.D. 9426, 73 FR 60628, Oct. 14, 2008]

### § 801.2 Measuring organizational performance.

The performance measures that comprise the balanced measurement system will, to the maximum extent possible, be stated in objective, quantifiable, and measurable terms and will be used to measure the overall performance of various operational units within the IRS. In addition to implementing the requirements of the Act, the measures described here will, where appropriate, be used in establishing performance goals and making performance evaluations established, inter alia, under Division E, National Defense Authorization Act for Fiscal Year 1996 (the Clinger-Cohen Act of 1996)(Public Law 104–106, 110 Stat. 186, 679); the Government Performance and Results Act of 1993 (Public Law 103–62, 107 Stat. 285); and the Chief Financial Officers Act of 1990 (Public Law 101–576, 108 Stat. 2838). Thus, organizational measures of customer satisfaction, employee satisfaction, and business results (including quality and quantity measures as described in § 801.6T) may be used to evaluate the performance of or to impose or suggest production goals for, any organizational unit.

[T.D. 9227, 70 FR 60215, Oct. 17, 2005. Redesignated and amended by T.D. 9426, 73 FR 60628, Oct. 14, 2008]

### § 801.3 Measuring employee performance.

(a) *In general.* All employees of the IRS will be evaluated according to the critical elements and standards or such other performance criteria as may be established for their positions. In accordance with the requirements of 5 U.S.C. 4312, 4313, and 9508 and section 1201 of the Act, the performance criteria for each position as are appropriate to that position, will be composed of elements that support the organizational measures of Customer Satisfaction, Employee Satisfaction, and Business Results; however, such organizational measures will not directly determine the evaluation of individual employees.

(b) *Fair and equitable treatment of taxpayers.* In addition to all other criteria required to be used in the evaluation of employee performance, all employees of the IRS will be evaluated on whether they provided fair and equitable treatment to taxpayers.

(c) *Senior Executive Service and special positions.* Employees in the Senior Executive Service will be rated in accordance with the requirements of 5 U.S.C. 4312 and 4313 and employees selected to fill positions under 5 U.S.C. 9503 will be evaluated pursuant to workplans, employment agreements, performance agreements, or similar documents entered into between the IRS and the employee.

(d) *General workforce.* The performance evaluation system for all other employees will—

(1) Establish one or more retention standards for each employee related to the work of the employee and expressed in terms of individual performance;

(2) Require periodic determinations of whether each employee meets or does not meet the employee's established retention standards;

(3) Require that action be taken in accordance with applicable laws and regulations, with respect to employees whose performance does not meet the established retention standards;

(4) Establish goals or objectives for individual performance consistent with the IRS's performance planning procedures;

(5) Use such goals and objectives to make performance distinctions among employees or groups of employees; and

(6) Use performance assessments as a basis for granting employee awards, adjusting an employee's rate of basic pay, and other appropriate personnel actions, in accordance with applicable laws and regulations.

(e) *Limitations.* (1) No employee of the IRS may use records of tax enforcement results (as described in § 801.6) to evaluate any other employee or to impose or suggest production quotas or goals for any employee.

(i) For purposes of the limitation contained in this paragraph (e), *employee* has the meaning as defined in 5 U.S.C. 2105(a).