

# IRS Closes Doors, Sending Non-Mission Critical Employees Home to Wait Out COVID-19



**Anton Janik, Jr.**  
ajanik@mwlaw.com  
(501) 688.8888

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In an [internal agency-wide email](#) from Internal Revenue Service (IRS) Human Capital Officer Robin Bailey, Jr., beginning March 30th all employees—but for those in “mission-critical duties”—were instructed to evacuate the work site, including employees who are currently not teleworking but whose work is portable or can be adapted to work off-site in response to the coronavirus (COVID-19). Those IRS employees must now work from home or an alternate location.

The IRS defines its mission-critical duties in two ways: those that are Mission Essential Functions (MEFs) and those that are Essential Supporting Activities (ESAs). The [Internal Revenue Manual](#) defines the MEFs at section 10.6.1.2.3.1 as Processing Tax Remittances, Processing Tax Returns, and Processing Tax Refunds. The ESAs include Physical Security, Facilities Management, Information Technology, Financial Management, Procurement, Communications, Payroll and Human Resources/Benefits. Given these excluded functions, tax return processing and payment of tax refunds should proceed normally.

“By directing employees who can work from home (or an alternate location) to do so, we’re not only decreasing your potential exposure, but also reducing the risk of exposure for those employees who must remain on-site,” the email said. As of Monday, March 30, IRS offices restricted access to only picking up items like work assignments, mail and supplies, and to complete tasks “that must continue during the national emergency and can only be performed on-site.”