



# SUPPLEMENTAL MATERIAL FOR GAO-24-105785

## IRS Workforce Demographic Composition and Employee Outcomes

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September 9, 2024

This product is a supplement to *IRS Workforce: Actions Needed to Address Barriers to Diversity, Equity, Inclusion, and Accessibility* ([GAO-24-105785](#)).

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## Background

This supplemental material presents additional results from our analyses of Internal Revenue Service (IRS) personnel data for fiscal years 2013 through 2022 and Federal Employee Viewpoint Survey (FEVS) data for fiscal years 2018 through 2022.

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### Analysis of IRS Personnel Data

We obtained IRS personnel data from Treasury’s Data Insight system for all IRS employees from fiscal years 2013 through 2022—the most recent data available at the time of our request. This included individual-level quarterly snapshot data and fiscal year transaction data.<sup>1</sup> We focused our analyses on IRS’s full-time, nonseasonal workforce, which represents the vast majority of IRS employees (87 percent in fiscal year 2022).<sup>2</sup> We also restricted our analyses to active workers, as compared to those on furlough, leave without pay, or suspension. We assessed the reliability of these data and found them sufficiently reliable for the purposes of describing the demographic composition of IRS’s workforce and analyzing employee outcomes related to promotion, salary, and separation.<sup>3</sup>

### Demographic Composition

We used the IRS individual-level quarterly snapshot data to examine the demographic composition of IRS’s workforce. Focusing on the fourth quarter of each year, we calculated the number and percentage (i.e., representation) of employees by gender, race or ethnicity, disability status, and veteran status. In addition to analyzing gender and race or ethnicity separately, we also analyzed the number and percentage of employees

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<sup>1</sup>The individual-level quarterly snapshot data included demographic and administrative data for each employee, such as sex, race, ethnicity, disability status, veteran status, age, date of entry to IRS, pay plan, grade, annual salary, occupation, and unique identifiers. The fiscal year transaction data included personnel actions such as the timing of separations for individual employees.

<sup>2</sup>IRS also has a large seasonal workforce, hired primarily to assist with the annual tax filing season. However, seasonal employees at IRS work predominantly in lower-ranked positions without career-advancement potential. Seasonal employees represented between 11 and 20 percent of IRS’s total workforce in fiscal years 2013 through 2022. During these years, nearly all IRS seasonal workers (over 98 percent each year) were employed in lower-ranked positions (ranging from the GS-1 to 8 levels). Although seasonal IRS employees can become nonseasonal employees under some circumstances, it is uncommon. Specifically, between 2013 and 2022, roughly 3 percent of IRS seasonal employees moved from seasonal to nonseasonal positions. This indicates that seasonal employment at IRS is generally not a path to senior-level positions in the agency.

<sup>3</sup>We assessed the reliability of the IRS personnel data by conducting electronic data tests for completeness and accuracy, reviewing related documentation, and interviewing knowledgeable officials about how the data were collected and maintained and their appropriate uses. Electronic testing included, but was not limited to, checks for missing data elements, duplicative records, and values outside a designated range or valid time period.

by gender within individual racial or ethnic groups. For each fiscal year, we analyzed these numbers and percentages for IRS overall and by rank, occupation, and division (see tables 1 to 42).

### Promotion, Salary, and Separation Outcomes

We used the IRS individual-level quarterly snapshot and fiscal year transaction data to examine promotion, salary, and separation outcomes by demographic group through two types of analyses—descriptive and adjusted.

With our descriptive analyses, we compared annual promotion rates, annual separation rates, and average salary by gender, race or ethnicity, disability status, and veteran status (see tables 43, 48, and 53).<sup>4</sup> These results are useful to understand relationships between different groups. However, they account for one factor at a time—gender, racial or ethnic group, disability status, or veteran status—and not other factors that may influence promotion, salary, and separation outcomes. Therefore, we next conducted adjusted analyses using multivariate statistical models accounting for the same four factors together, along with additional individual and occupational factors that could influence career outcomes.

With our adjusted analyses, we compared the statistical difference in promotion, salary, and separation outcomes between a particular demographic group and a benchmark (excluded group), while controlling for other factors. The excluded groups in our analyses were men, White employees, White men, persons without disabilities, and non-veterans.<sup>5</sup>

- **Promotion.** We used a discrete-time multivariate statistical logit model<sup>6</sup> to analyze the number of fiscal-year quarterly cycles it took to be promoted up through the GS grades and from GS to the executive level.<sup>7</sup> This method estimated promotion odds by accounting for certain factors other than gender, racial or ethnic group, disability status, and veteran status that could influence promotion.<sup>8</sup> Specifically, our models

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<sup>4</sup>We calculated promotion rates as the total number of annual promotions in each General Schedule (GS) grade divided by the number of annual records in each GS grade. We calculated annual separation rates based on the time of employees' first separation, if any. We calculated average annual salary based on the fourth quarter of each fiscal year, adjusting for inflation to fiscal year 2022 dollars.

<sup>5</sup>We express our confidence in the precision of our estimates as statistically significant differences. We consider differences in our estimates to be statistically significant if they were significant at the 95 percent level.

<sup>6</sup>This is a type of duration analysis, which is a statistical method for analyzing various event occurrences and event timing, used when the relevant variables take the form of a duration, or the time elapsed, until a certain event occurs (e.g., number of quarters until promotion). Duration analysis allows an estimate of the probability or odds of exiting the initial state within a short interval, conditional on having been in the state up to the starting time of the interval (e.g., the probability of being promoted, conditional on not having been promoted at the time the data were observed). We have conducted discrete-time method analyses in multiple audits to examine promotion outcomes across different demographic groups. See, for example, GAO, *U.S. Postal Service: Opportunities Exist to Strengthen Workforce Diversity Efforts*, [GAO-24-105732](#) (Washington, D.C.: Dec. 15, 2023); *DOD Civilian Workforce: Actions Needed to Analyze and Eliminate Barriers to Diversity*, [GAO-23-105284](#) (Washington, D.C.: June 21, 2023); and *State Department: Additional Steps Are Needed to Identify Potential Barriers to Diversity*, [GAO-20-237](#) (Washington, D.C.: Jan. 27, 2020).

<sup>7</sup>The executive level includes Senior Executive Service employees identified with the ES pay-plan code and additional senior-level employees identified with the SL, AD, and EX pay-plan codes.

<sup>8</sup>Our discrete-time method models produce odds ratios that compare the likelihood of promotion occurring for different demographic groups in a given quarter. An odds ratio of 1 indicates that a particular demographic group had the same likelihood of promotion as the benchmark. An odds ratio of less than 1 indicates a given demographic group had a lower likelihood of promotion. An odds ratio of greater than 1 indicates that a particular demographic group had a higher likelihood of promotion than the benchmark. We calculated percent differences in likelihood of promotion using the formula:  $(\text{odds ratio} - 1) * 100$ .

controlled for the length of time in each GS grade prior to promotion, whether an employee was over age 40 when hired at IRS, occupation groups, and fiscal years. We considered promotion to be an increase in grade between quarters (see tables 44 to 47).<sup>9</sup>

- **Salary.** We used panel data regressions with random effects models to analyze average salary differences across demographic groups while controlling for other factors.<sup>10</sup> Specifically, we controlled for additional factors including years of IRS service, whether an employee was over age 40 when hired at IRS, occupation groups, and fiscal years. We used cluster-robust methods to estimate standard errors, with unique employee identifiers defining the clusters. We compared average salary outcomes of particular demographic groups with their benchmarks and presented the differences as percent differences. To do so, we log transformed salary outcomes. To provide additional context on the magnitude of dollar differences, we also analyzed how salary levels differed by demographic group. We adjusted all dollar amounts for inflation to fiscal year 2022 dollars (see tables 49 to 52).
- **Separation.** We used a discrete-time multivariate statistical logit model—similar to our promotion analysis described above—to analyze the likelihood and timing of employee separation.<sup>11</sup> This method estimated separation odds by accounting for certain factors other than gender, racial or ethnic group, disability status, and veteran status that could influence separation.<sup>12</sup> Specifically, our models controlled for additional factors such as the length of time at IRS prior to the first separation, whether an employee was over age 40 when hired at IRS, occupation groups, and fiscal years. In addition, our models analyzed three types of separations from IRS: separation for any reason, separation for any reason other than death, and separation for any reason other than death or retirement (see tables 54 to 57).

### Limitations and Other Considerations

Our analyses, taken alone, neither prove nor disprove the presence of discrimination. In addition, they do not capture all considerations for demographic composition and career outcomes in the IRS workforce. For example, our analyses were restricted to IRS's active, full-time, nonseasonal workforce and our analyses of rank (both composition and promotion) were restricted to IRS employees within the GS, ES, SL, AD, and EX pay-plan codes. This accounts for the vast majority of IRS employees but not those outside this study population.

Our rank analyses (both composition and promotion) did not include the IR pay plan, which accounts for about 10 percent of IRS employees and includes supervisory and management positions. We conducted sensitivity analyses to test the effect of the IR pay plan on our results. We found that the results were generally consistent

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<sup>9</sup>We grouped employees at the GS-6 grade and below together because these are lower-ranked positions comprising less than 20 percent of our population of interest. We considered employees in this group to have been promoted if their GS grade increased between quarters from any grade in this range. We also grouped employees in the GS-9 and 10 grades together because our data indicated these grades follow a two-interval progression (e.g., nearly all employees promoted from the GS-9 grade went directly to GS-11 or higher). As a result, we only considered promotions for employees in this group if their grade increased to GS-11 or higher between quarters.

<sup>10</sup>We conducted Hausman and Lagrange multiplier tests and concluded that random effects models were needed. Fixed effects were not appropriate given that we had time-invariant variables.

<sup>11</sup>We have conducted similar discrete-time method analyses in multiple audits to analyze separation outcomes across different demographic groups. See, for example, GAO, [GAO-24-105732](#) and *Female Active-Duty Personnel: Guidance and Plans Needed for Recruitment and Retention Efforts*, [GAO-20-61](#) (Washington, D.C., May 19, 2020).

<sup>12</sup>Our discrete-time method models produce odds ratios that compare the likelihood of separation for different demographic groups in a given fiscal year. We calculated percent differences in separation likelihood using the formula:  $(\text{odds ratio} - 1) * 100$ .



with or without the IR pay plan. For example, we found that disparities in demographic representation across rank persisted whether the IR pay plan was included or not. This is consistent with IRS's own findings in its MD-715 reports that highlight disparities in demographic representation across rank when examining all IRS pay plans combined.

Additionally, our adjusted analyses captured various observable variables and controlled for a range of characteristics across different demographic groups. However, they did not account for various unobserved factors that may affect career outcomes, such as employee skill, motivation, performance, or ability. Any of these unobserved factors could increase or decrease our estimates. Therefore, our adjusted analyses do not establish a causal relationship between demographic characteristics and promotion, salary, and separation outcomes.

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## Analysis of Federal Employee Viewpoint Survey Results

We analyzed IRS employee responses to 13 DEIA questions the Office of Personnel Management (OPM) added to FEVS in 2022 and responses to the following question from the 2018 to 2022 surveys: "My supervisor is committed to a workforce representative of all segments of society." For both, we analyzed responses by 13 demographic variables.<sup>13</sup>

Beginning in 2022, OPM analyzed and reported on the 13 DEIA questions as a DEIA index containing four DEIA subindexes. We analyzed the same 13 questions but did not replicate OPM's approach. Instead, we numerically coded all survey responses in our sample and calculated six means for each demographic variable (see tables 58 and 59).<sup>14</sup> Because our estimates were derived from sample surveys, the means have sampling errors (ranging from 0.5 to 29.7 percent for the 13 DEIA questions and from 0.5 to 28.9 percent for the supervisory commitment question). We assessed the reliability of these data by reviewing documentation for each year's survey and conducting electronic data testing. We found the data sufficiently reliable for our purposes.

Further information on our methodology can be found in appendix I of [the full report](#).

We provided a draft of this supplement to IRS for review and comment.

We conducted the work upon which this supplement is based from February 2022 to September 2024 in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

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<sup>13</sup>The demographic variables we analyzed were age group; agency tenure; education; ethnicity; federal tenure; work location (e.g., headquarters, field office, and telework); intent to leave the agency; military service; pay category; race; estimated years until retirement; sex; and supervisory status.

<sup>14</sup>We calculated one mean based on all 13 DEIA questions, four means based on the DEIA subindexes, respectively, and one mean for the question on supervisory commitment to a representative workforce. Means ranged from 1 to 5 with a higher mean indicating greater respondent satisfaction.

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## Demographic Composition of the IRS Workforce

### Composition Overall

**Table 1: IRS Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men    | 36.3%             | 36.4%             | 36.3%             | 36.3%             | 36.7%             | 36.7%             | 36.8%             | 36.9%             | 36.5%             | 36.9%             |
| All racial or ethnic groups                        | Women  | 63.7%             | 63.6%             | 63.7%             | 63.7%             | 63.3%             | 63.3%             | 63.2%             | 63.1%             | 63.5%             | 63.1%             |
| All racial or ethnic groups                        | Total  | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              |
| White  | Men    | 24.7%             | 24.5%             | 24.3%             | 24.0%             | 24.0%             | 23.6%             | 23.1%             | 22.6%             | 21.7%             | 21.1%             |
| White  | Women  | 32.9%             | 32.5%             | 32.2%             | 31.6%             | 30.9%             | 30.4%             | 29.2%             | 28.4%             | 27.3%             | 26.6%             |
| White  | Total  | 57.6%             | 57.0%             | 56.4%             | 55.6%             | 54.9%             | 54.0%             | 52.3%             | 51.0%             | 49.0%             | 47.7%             |
| Historically disadvantaged racial or ethnic groups | Men    | 11.5%             | 11.9%             | 12.0%             | 12.3%             | 12.7%             | 13.1%             | 13.7%             | 14.2%             | 14.8%             | 15.7%             |
| Historically disadvantaged racial or ethnic groups | Women  | 30.9%             | 31.2%             | 31.6%             | 32.1%             | 32.3%             | 32.9%             | 34.0%             | 34.7%             | 36.2%             | 36.6%             |
| Historically disadvantaged racial or ethnic groups | Total  | 42.4%             | 43.0%             | 43.6%             | 44.4%             | 45.1%             | 46.0%             | 47.7%             | 49.0%             | 51.0%             | 52.3%             |
| Black or African American                          | Men    | 5.4%              | 5.5%              | 5.6%              | 5.7%              | 5.9%              | 6.1%              | 6.2%              | 6.5%              | 6.6%              | 6.6%              |
| Black or African American                          | Women  | 19.9%             | 20.0%             | 20.3%             | 20.4%             | 20.6%             | 20.8%             | 21.4%             | 21.7%             | 22.4%             | 21.9%             |
| Black or African American                          | Total  | 25.3%             | 25.5%             | 25.8%             | 26.1%             | 26.5%             | 26.8%             | 27.6%             | 28.2%             | 29.0%             | 28.5%             |
| Hispanic or Latino                                 | Men    | 3.2%              | 3.3%              | 3.3%              | 3.5%              | 3.6%              | 3.7%              | 4.0%              | 4.2%              | 4.5%              | 5.3%              |
| Hispanic or Latino                                 | Women  | 6.8%              | 6.9%              | 7.0%              | 7.3%              | 7.3%              | 7.6%              | 7.9%              | 8.1%              | 8.8%              | 9.6%              |
| Hispanic or Latino                                 | Total  | 10.0%             | 10.2%             | 10.3%             | 10.8%             | 10.9%             | 11.3%             | 11.9%             | 12.3%             | 13.3%             | 14.9%             |
| Asian  | Men    | 2.4%              | 2.6%              | 2.6%              | 2.6%              | 2.7%              | 2.8%              | 3.0%              | 3.0%              | 3.1%              | 3.2%              |
| Asian  | Women  | 3.2%              | 3.3%              | 3.4%              | 3.4%              | 3.4%              | 3.5%              | 3.6%              | 3.7%              | 3.7%              | 3.8%              |
| Asian  | Total  | 5.6%              | 5.9%              | 5.9%              | 6.0%              | 6.1%              | 6.2%              | 6.6%              | 6.6%              | 6.8%              | 6.9%              |
| Other  | Men    | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.6%              | 0.6%              | 0.6%              | 0.7%              |
| Other  | Women  | 0.9%              | 0.9%              | 1.0%              | 1.0%              | 1.0%              | 1.0%              | 1.1%              | 1.2%              | 1.3%              | 1.3%              |
| Other  | Total  | 1.4%              | 1.4%              | 1.4%              | 1.5%              | 1.5%              | 1.6%              | 1.7%              | 1.8%              | 1.9%              | 2.0%              |

| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| American Indian or Alaska Native          | Men    | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native          | Women  | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.4%              | 0.4%              |
| American Indian or Alaska Native          | Total  | 0.8%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.6%              | 0.6%              |
| Native Hawaiian or Other Pacific Islander | Men    | 0.0%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | Women  | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | Total  | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.2%              |
| Two or more races                         | Men    | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              |
| Two or more races                         | Women  | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.6%              | 0.7%              | 0.8%              | 0.8%              |
| Two or more races                         | Total  | 0.5%              | 0.6%              | 0.6%              | 0.6%              | 0.7%              | 0.7%              | 0.9%              | 1.0%              | 1.2%              | 1.2%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. In this report, we use gender terms of "women" and "men" to describe female and male employees.

**Table 2: IRS Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 9.8%              | 9.8%              | 10.1%             | 10.3%             | 10.5%             | 10.5%             | 10.5%             | 10.7%             | 10.8%             | 10.9%             |
| Targeted disabilities        | 3.7%              | 3.7%              | 3.8%              | 3.8%              | 3.9%              | 3.8%              | 3.7%              | 3.6%              | 3.4%              | 3.3%              |
| Non-targeted disabilities    | 6.1%              | 6.0%              | 6.3%              | 6.5%              | 6.6%              | 6.7%              | 6.8%              | 7.1%              | 7.4%              | 7.6%              |
| Persons without disabilities | 90.2%             | 90.2%             | 89.9%             | 89.7%             | 89.5%             | 89.5%             | 89.5%             | 89.3%             | 89.2%             | 89.1%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. "Persons with disabilities" refers to those who self-identified on the Office of Personnel Management's Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 3: IRS Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 8.4%              | 8.2%              | 8.0%              | 7.9%              | 8.0%              | 7.9%              | 7.9%              | 8.7%              | 8.7%              | 9.1%              |
| Non-veterans   | 91.6%             | 91.8%             | 92.0%             | 92.1%             | 92.0%             | 92.1%             | 92.1%             | 91.3%             | 91.3%             | 90.9%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. "Veterans" refers to employees claiming eligibility for veterans' preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

## Composition within Ranks

### Executive

**Table 4: IRS Executive Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 54.6%             | 54.9%             | 53.5%             | 52.4%             | 53.4%             | 52.0%             | 54.7%             | 55.9%             | 54.2%             | 54.4%             |
| All racial or ethnic groups                        | Women        | 45.4%             | 45.1%             | 46.5%             | 47.6%             | 46.6%             | 48.0%             | 45.3%             | 44.1%             | 45.8%             | 45.6%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 41.5%             | 40.1%             | 39.5%             | 39.6%             | 41.4%             | 41.2%             | 42.2%             | 42.3%             | 40.9%             | 41.7%             |
| White  | Women        | 33.2%             | 33.6%             | 35.0%             | 34.1%             | 33.6%             | 33.6%             | 31.8%             | 28.4%             | 31.0%             | 30.9%             |
| White  | <b>Total</b> | <b>74.8%</b>      | <b>73.7%</b>      | <b>74.5%</b>      | <b>73.6%</b>      | <b>75.0%</b>      | <b>74.7%</b>      | <b>74.0%</b>      | <b>70.7%</b>      | <b>71.8%</b>      | <b>72.7%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 13.1%             | 14.8%             | 14.0%             | 12.8%             | 11.9%             | 10.8%             | 12.5%             | 13.6%             | 13.3%             | 12.6%             |
| Historically disadvantaged racial or ethnic groups | Women        | 12.1%             | 11.5%             | 11.5%             | 13.6%             | 13.1%             | 14.4%             | 13.5%             | 15.7%             | 14.9%             | 14.7%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>25.2%</b>      | <b>26.3%</b>      | <b>25.5%</b>      | <b>26.4%</b>      | <b>25.0%</b>      | <b>25.3%</b>      | <b>26.0%</b>      | <b>29.3%</b>      | <b>28.2%</b>      | <b>27.3%</b>      |
| Black or African American                          | Men          | 6.1%              | 6.9%              | 5.6%              | 5.9%              | 6.3%              | 5.8%              | 5.9%              | 6.8%              | 6.5%              | 6.0%              |
| Black or African American                          | Women        | 8.9%              | 9.2%              | 8.7%              | 9.9%              | 9.7%              | 10.5%             | 9.7%              | 12.0%             | 11.1%             | 11.4%             |
| Black or African American                          | <b>Total</b> | <b>15.0%</b>      | <b>16.1%</b>      | <b>14.3%</b>      | <b>15.8%</b>      | <b>16.0%</b>      | <b>16.2%</b>      | <b>15.6%</b>      | <b>18.8%</b>      | <b>17.6%</b>      | <b>17.4%</b>      |
| Hispanic or Latino                                 | Men          | 2.9%              | 3.9%              | 3.8%              | 2.9%              | 2.6%              | 2.2%              | 2.8%              | 3.7%              | 3.7%              | 3.6%              |
| Hispanic or Latino                                 | Women        | 1.9%              | 1.0%              | 1.4%              | 1.8%              | 1.5%              | 1.8%              | 1.7%              | 1.5%              | 1.5%              | 1.5%              |
| Hispanic or Latino                                 | <b>Total</b> | <b>4.8%</b>       | <b>4.9%</b>       | <b>5.2%</b>       | <b>4.8%</b>       | <b>4.1%</b>       | <b>4.0%</b>       | <b>4.5%</b>       | <b>5.2%</b>       | <b>5.3%</b>       | <b>5.1%</b>       |
| Asian  | Men          | 3.8%              | 3.6%              | 4.2%              | 3.7%              | 2.6%              | 2.5%              | 3.1%              | 2.8%              | 2.8%              | 2.4%              |
| Asian  | Women        | 0.6%              | 1.0%              | 0.7%              | 1.1%              | 0.7%              | 0.7%              | 0.7%              | 0.9%              | 0.9%              | 1.2%              |
| Asian  | <b>Total</b> | <b>4.5%</b>       | <b>4.6%</b>       | <b>4.9%</b>       | <b>4.8%</b>       | <b>3.4%</b>       | <b>3.2%</b>       | <b>3.8%</b>       | <b>3.7%</b>       | <b>3.7%</b>       | <b>3.6%</b>       |
| Other  | Men          | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.7%              | 0.3%              | 0.3%              | 0.6%              |
| Other  | Women        | 0.6%              | 0.3%              | 0.7%              | 0.7%              | 1.1%              | 1.4%              | 1.4%              | 1.2%              | 1.2%              | 0.6%              |
| Other  | <b>Total</b> | <b>1.0%</b>       | <b>0.7%</b>       | <b>1.0%</b>       | <b>1.1%</b>       | <b>1.5%</b>       | <b>1.8%</b>       | <b>2.1%</b>       | <b>1.5%</b>       | <b>1.5%</b>       | <b>1.2%</b>       |
| American Indian or Alaska Native                   | Men          | 0.3%              | 0.3%              | 0.3%              | 0.0%              | 0.0%              | 0.0%              | 0.3%              | 0.3%              | 0.3%              | 0.6%              |
| American Indian or Alaska Native                   | Women        | 0.0%              | 0.0%              | 0.3%              | 0.4%              | 0.7%              | 0.7%              | 0.7%              | 0.6%              | 0.6%              | 0.3%              |

| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| American Indian or Alaska Native          | Total  | 0.3%              | 0.3%              | 0.7%              | 0.4%              | 0.7%              | 0.7%              | 1.0%              | 0.9%              | 0.9%              | 0.9%              |
| Native Hawaiian or Other Pacific Islander | Men    | 0.0%              | 0.0%              | 0.0%              | 0.4%              | 0.4%              | 0.4%              | 0.3%              | 0.0%              | 0.0%              | 0.0%              |
| Native Hawaiian or Other Pacific Islander | Women  | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              |
| Native Hawaiian or Other Pacific Islander | Total  | 0.0%              | 0.0%              | 0.0%              | 0.4%              | 0.4%              | 0.4%              | 0.3%              | 0.0%              | 0.0%              | 0.0%              |
| Two or more races                         | Men    | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              |
| Two or more races                         | Women  | 0.6%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.7%              | 0.7%              | 0.6%              | 0.6%              | 0.3%              |
| Two or more races                         | Total  | 0.6%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.7%              | 0.7%              | 0.6%              | 0.6%              | 0.3%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal executive level IRS employees at the end of each fiscal year. The executive level includes Senior Executive Service employees identified with the ES pay-plan code and additional senior-level employees identified with the SL, AD, and EX pay-plan codes. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 5: IRS Executive Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 4.5%              | 3.9%              | 4.2%              | 4.8%              | 6.0%              | 5.4%              | 5.2%              | 5.6%              | 6.8%              | 7.2%              |
| Targeted disabilities        | 1.9%              | 1.3%              | 1.4%              | 1.8%              | 2.6%              | 2.5%              | 2.1%              | 1.9%              | 2.2%              | 2.1%              |
| Non-targeted disabilities    | 2.6%              | 2.6%              | 2.8%              | 2.9%              | 3.4%              | 2.9%              | 3.1%              | 3.7%              | 4.6%              | 5.1%              |
| Persons without disabilities | 95.5%             | 96.1%             | 95.8%             | 95.2%             | 94.0%             | 94.6%             | 94.8%             | 94.4%             | 93.2%             | 92.8%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal executive level IRS employees at the end of each fiscal year. The executive level includes Senior Executive Service employees identified with the ES pay-plan code and additional senior-level employees identified with the SL, AD, and EX pay-plan codes. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 6: IRS Executive Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 5.4%              | 4.9%              | 3.1%              | 2.9%              | 4.1%              | 4.3%              | 4.5%              | 5.9%              | 6.5%              | 6.9%              |
| Non-veterans   | 94.6%             | 95.1%             | 96.9%             | 97.1%             | 95.9%             | 95.7%             | 95.5%             | 94.1%             | 93.5%             | 93.1%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal executive level IRS employees at the end of each fiscal year. The executive level includes Senior Executive Service employees identified with the ES pay-plan code and additional senior-level employees identified with the SL, AD, and EX pay-plan codes. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

GS-14 to 15

**Table 7: IRS General Schedule 14 to 15 Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 50.8%             | 50.3%             | 49.9%             | 50.1%             | 50.5%             | 50.6%             | 51.4%             | 51.6%             | 51.0%             | 51.0%             |
| All racial or ethnic groups                        | Women        | 49.2%             | 49.7%             | 50.1%             | 49.9%             | 49.5%             | 49.4%             | 48.6%             | 48.4%             | 49.0%             | 49.0%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 38.0%             | 37.0%             | 36.4%             | 36.0%             | 35.4%             | 34.5%             | 34.5%             | 33.9%             | 33.0%             | 32.3%             |
| White  | Women        | 29.0%             | 29.1%             | 29.0%             | 28.7%             | 28.0%             | 27.4%             | 26.1%             | 25.6%             | 25.5%             | 24.9%             |
| White  | <b>Total</b> | <b>67.0%</b>      | <b>66.2%</b>      | <b>65.4%</b>      | <b>64.6%</b>      | <b>63.3%</b>      | <b>61.9%</b>      | <b>60.6%</b>      | <b>59.5%</b>      | <b>58.5%</b>      | <b>57.2%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 12.8%             | 13.3%             | 13.5%             | 14.1%             | 15.1%             | 16.1%             | 17.0%             | 17.7%             | 18.1%             | 18.7%             |
| Historically disadvantaged racial or ethnic groups | Women        | 20.2%             | 20.6%             | 21.1%             | 21.2%             | 21.5%             | 22.0%             | 22.4%             | 22.8%             | 23.5%             | 24.1%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>33.0%</b>      | <b>33.8%</b>      | <b>34.6%</b>      | <b>35.4%</b>      | <b>36.7%</b>      | <b>38.1%</b>      | <b>39.4%</b>      | <b>40.5%</b>      | <b>41.5%</b>      | <b>42.8%</b>      |
| Black or African American                          | Men          | 5.2%              | 5.2%              | 5.3%              | 5.5%              | 6.1%              | 6.7%              | 6.8%              | 7.2%              | 7.5%              | 7.8%              |
| Black or African American                          | Women        | 12.7%             | 12.5%             | 12.8%             | 12.9%             | 13.2%             | 13.3%             | 13.5%             | 13.4%             | 13.4%             | 13.6%             |
| Black or African American                          | <b>Total</b> | <b>18.0%</b>      | <b>17.8%</b>      | <b>18.1%</b>      | <b>18.5%</b>      | <b>19.3%</b>      | <b>20.0%</b>      | <b>20.3%</b>      | <b>20.6%</b>      | <b>20.9%</b>      | <b>21.4%</b>      |
| Hispanic or Latino                                 | Men          | 2.3%              | 2.3%              | 2.4%              | 2.4%              | 2.4%              | 2.4%              | 2.6%              | 2.8%              | 2.9%              | 2.9%              |
| Hispanic or Latino                                 | Women        | 2.4%              | 2.6%              | 2.7%              | 2.7%              | 2.9%              | 2.9%              | 2.9%              | 3.0%              | 3.0%              | 3.2%              |
| Hispanic or Latino                                 | <b>Total</b> | <b>4.7%</b>       | <b>4.9%</b>       | <b>5.0%</b>       | <b>5.1%</b>       | <b>5.3%</b>       | <b>5.3%</b>       | <b>5.5%</b>       | <b>5.8%</b>       | <b>5.9%</b>       | <b>6.1%</b>       |
| Asian  | Men          | 4.7%              | 5.2%              | 5.4%              | 5.7%              | 6.1%              | 6.5%              | 7.0%              | 7.1%              | 7.1%              | 7.3%              |
| Asian  | Women        | 4.4%              | 4.9%              | 4.9%              | 4.9%              | 4.8%              | 5.1%              | 5.3%              | 5.6%              | 6.2%              | 6.4%              |
| Asian  | <b>Total</b> | <b>9.1%</b>       | <b>10.1%</b>      | <b>10.3%</b>      | <b>10.6%</b>      | <b>10.9%</b>      | <b>11.5%</b>      | <b>12.3%</b>      | <b>12.7%</b>      | <b>13.2%</b>      | <b>13.6%</b>      |
| Other  | Men          | 0.6%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.6%              | 0.6%              | 0.7%              | 0.7%              | 0.7%              |
| Other  | Women        | 0.6%              | 0.6%              | 0.7%              | 0.7%              | 0.7%              | 0.8%              | 0.8%              | 0.8%              | 0.8%              | 0.9%              |
| Other  | <b>Total</b> | <b>1.2%</b>       | <b>1.1%</b>       | <b>1.2%</b>       | <b>1.2%</b>       | <b>1.2%</b>       | <b>1.3%</b>       | <b>1.4%</b>       | <b>1.4%</b>       | <b>1.5%</b>       | <b>1.6%</b>       |
| American Indian or Alaska Native                   | Men          | 0.3%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native                   | Women        | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native                   | <b>Total</b> | <b>0.6%</b>       | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.4%</b>       | <b>0.4%</b>       |
| Native Hawaiian or Other Pacific Islander          | Men          | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.1%              | 0.1%              | 0.1%              | 0.0%              |

| Race or ethnicity                         | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Women        | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | <b>Total</b> | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       |
| Two or more races                         | Men          | 0.3%              | 0.3%              | 0.2%              | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              |
| Two or more races                         | Women        | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.5%              | 0.6%              |
| Two or more races                         | <b>Total</b> | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.7%</b>       | <b>0.8%</b>       | <b>0.9%</b>       | <b>1.0%</b>       | <b>1.1%</b>       |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the General Schedule pay plan. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 8: IRS General Schedule 14 to 15 Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 6.9%              | 7.0%              | 7.1%              | 7.2%              | 7.7%              | 8.1%              | 8.2%              | 8.6%              | 8.5%              | 9.1%              |
| Targeted disabilities        | 2.6%              | 2.6%              | 2.6%              | 2.5%              | 2.6%              | 2.7%              | 2.7%              | 2.7%              | 2.6%              | 2.8%              |
| Non-targeted disabilities    | 4.3%              | 4.4%              | 4.6%              | 4.7%              | 5.1%              | 5.4%              | 5.5%              | 5.8%              | 5.9%              | 6.3%              |
| Persons without disabilities | 93.1%             | 93.0%             | 92.9%             | 92.8%             | 92.3%             | 91.9%             | 91.8%             | 91.4%             | 91.5%             | 90.9%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the General Schedule pay plan. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 9: IRS General Schedule 14 to 15 Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 8.1%              | 8.4%              | 7.9%              | 8.2%              | 8.8%              | 9.4%              | 10.0%             | 11.4%             | 11.7%             | 12.7%             |
| Non-veterans   | 91.9%             | 91.6%             | 92.1%             | 91.8%             | 91.2%             | 90.6%             | 90.0%             | 88.6%             | 88.3%             | 87.3%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the General Schedule pay plan. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

GS-11 to 13

**Table 10: IRS General Schedule 11 to 13 Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men    | 44.0%             | 43.7%             | 43.1%             | 43.0%             | 43.1%             | 43.2%             | 43.5%             | 43.8%             | 43.6%             | 43.6%             |
| All racial or ethnic groups                        | Women  | 56.0%             | 56.3%             | 56.9%             | 57.0%             | 56.9%             | 56.8%             | 56.5%             | 56.2%             | 56.4%             | 56.4%             |
| All racial or ethnic groups                        | Total  | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              |
| White  | Men    | 30.3%             | 29.8%             | 29.3%             | 28.9%             | 28.8%             | 28.4%             | 28.1%             | 27.8%             | 27.0%             | 26.5%             |
| White  | Women  | 29.4%             | 29.0%             | 28.6%             | 28.3%             | 27.9%             | 27.3%             | 26.7%             | 26.1%             | 25.8%             | 25.3%             |
| White  | Total  | 59.8%             | 58.8%             | 57.9%             | 57.2%             | 56.6%             | 55.8%             | 54.8%             | 53.8%             | 52.8%             | 51.7%             |
| Historically disadvantaged racial or ethnic groups | Men    | 13.7%             | 13.8%             | 13.9%             | 14.1%             | 14.3%             | 14.7%             | 15.4%             | 16.1%             | 16.6%             | 17.1%             |
| Historically disadvantaged racial or ethnic groups | Women  | 26.6%             | 27.3%             | 28.3%             | 28.7%             | 29.0%             | 29.5%             | 29.8%             | 30.1%             | 30.7%             | 31.1%             |
| Historically disadvantaged racial or ethnic groups | Total  | 40.2%             | 41.2%             | 42.1%             | 42.8%             | 43.4%             | 44.2%             | 45.2%             | 46.2%             | 47.2%             | 48.3%             |
| Black or African American                          | Men    | 6.1%              | 6.1%              | 6.2%              | 6.3%              | 6.5%              | 6.5%              | 6.8%              | 7.1%              | 7.3%              | 7.5%              |
| Black or African American                          | Women  | 16.2%             | 16.7%             | 17.3%             | 17.5%             | 17.7%             | 18.0%             | 17.9%             | 18.0%             | 18.2%             | 18.5%             |
| Black or African American                          | Total  | 22.4%             | 22.8%             | 23.5%             | 23.8%             | 24.2%             | 24.5%             | 24.7%             | 25.2%             | 25.5%             | 26.0%             |
| Hispanic or Latino                                 | Men    | 3.4%              | 3.4%              | 3.5%              | 3.5%              | 3.7%              | 3.9%              | 4.0%              | 4.1%              | 4.4%              | 4.6%              |
| Hispanic or Latino                                 | Women  | 5.0%              | 5.1%              | 5.4%              | 5.5%              | 5.5%              | 5.7%              | 5.7%              | 5.9%              | 6.3%              | 6.4%              |
| Hispanic or Latino                                 | Total  | 8.4%              | 8.5%              | 8.9%              | 9.0%              | 9.2%              | 9.5%              | 9.6%              | 10.1%             | 10.6%             | 11.0%             |
| Asian  | Men    | 3.6%              | 3.7%              | 3.6%              | 3.7%              | 3.6%              | 3.7%              | 4.0%              | 4.1%              | 4.2%              | 4.3%              |
| Asian  | Women  | 4.5%              | 4.7%              | 4.7%              | 4.8%              | 4.9%              | 4.9%              | 5.2%              | 5.1%              | 5.0%              | 5.1%              |
| Asian  | Total  | 8.1%              | 8.4%              | 8.3%              | 8.5%              | 8.5%              | 8.6%              | 9.2%              | 9.2%              | 9.2%              | 9.3%              |
| Other  | Men    | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.7%              | 0.7%              | 0.7%              | 0.8%              |
| Other  | Women  | 0.8%              | 0.9%              | 0.9%              | 0.9%              | 0.9%              | 1.0%              | 1.0%              | 1.1%              | 1.1%              | 1.2%              |
| Other  | Total  | 1.4%              | 1.4%              | 1.5%              | 1.5%              | 1.6%              | 1.6%              | 1.7%              | 1.8%              | 1.9%              | 1.9%              |
| American Indian or Alaska Native                   | Men    | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native                   | Women  | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.4%              |
| American Indian or Alaska Native                   | Total  | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.6%              | 0.7%              | 0.6%              |



| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Men    | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | Women  | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | Total  | 0.1%              | 0.2%              | 0.1%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |
| Two or more races                         | Men    | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              |
| Two or more races                         | Women  | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.5%              | 0.5%              | 0.6%              | 0.6%              | 0.7%              |
| Two or more races                         | Total  | 0.6%              | 0.6%              | 0.6%              | 0.7%              | 0.7%              | 0.8%              | 0.9%              | 1.0%              | 1.0%              | 1.1%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the General Schedule pay plan. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 11: IRS General Schedule 11 to 13 Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 7.7%              | 7.6%              | 8.0%              | 8.2%              | 8.5%              | 8.6%              | 8.7%              | 9.2%              | 9.6%              | 9.6%              |
| Targeted disabilities        | 2.8%              | 2.8%              | 2.8%              | 2.9%              | 3.0%              | 2.9%              | 2.9%              | 3.0%              | 3.0%              | 3.0%              |
| Non-targeted disabilities    | 4.9%              | 4.9%              | 5.1%              | 5.3%              | 5.5%              | 5.6%              | 5.7%              | 6.1%              | 6.5%              | 6.6%              |
| Persons without disabilities | 92.3%             | 92.4%             | 92.0%             | 91.8%             | 91.5%             | 91.4%             | 91.3%             | 90.8%             | 90.4%             | 90.4%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the General Schedule pay plan. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 12: IRS General Schedule 11 to 13 Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 9.0%              | 8.9%              | 9.2%              | 9.0%              | 9.1%              | 9.2%              | 9.6%              | 10.9%             | 11.2%             | 12.0%             |
| Non-veterans   | 91.0%             | 91.1%             | 90.8%             | 91.0%             | 90.9%             | 90.8%             | 90.4%             | 89.1%             | 88.8%             | 88.0%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the General Schedule pay plan. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

GS-10 and Below

**Table 13: IRS General Schedule 10 and Below Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men    | 25.7%             | 25.7%             | 26.0%             | 26.3%             | 26.3%             | 26.2%             | 26.8%             | 26.8%             | 27.2%             | 28.1%             |
| All racial or ethnic groups                        | Women  | 74.3%             | 74.3%             | 74.0%             | 73.7%             | 73.7%             | 73.8%             | 73.2%             | 73.2%             | 72.8%             | 71.9%             |
| All racial or ethnic groups                        | Total  | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              | 100%              |
| White  | Men    | 16.4%             | 16.2%             | 16.2%             | 16.1%             | 15.8%             | 15.4%             | 15.2%             | 14.8%             | 14.2%             | 13.8%             |
| White  | Women  | 36.3%             | 35.9%             | 35.7%             | 34.9%             | 34.3%             | 33.7%             | 31.5%             | 30.4%             | 28.3%             | 27.4%             |
| White  | Total  | 52.6%             | 52.1%             | 51.9%             | 50.9%             | 50.1%             | 49.1%             | 46.7%             | 45.3%             | 42.5%             | 41.2%             |
| Historically disadvantaged racial or ethnic groups | Men    | 9.3%              | 9.6%              | 9.7%              | 10.3%             | 10.5%             | 10.8%             | 11.6%             | 12.0%             | 13.0%             | 14.3%             |
| Historically disadvantaged racial or ethnic groups | Women  | 38.0%             | 38.4%             | 38.3%             | 38.8%             | 39.4%             | 40.1%             | 41.7%             | 42.7%             | 44.5%             | 44.5%             |
| Historically disadvantaged racial or ethnic groups | Total  | 47.4%             | 47.9%             | 48.1%             | 49.1%             | 49.9%             | 50.9%             | 53.3%             | 54.7%             | 57.5%             | 58.8%             |
| Black or African American                          | Men    | 4.6%              | 4.7%              | 4.8%              | 4.9%              | 5.1%              | 5.2%              | 5.4%              | 5.6%              | 5.8%              | 5.7%              |
| Black or African American                          | Women  | 25.0%             | 25.1%             | 25.1%             | 25.1%             | 25.5%             | 25.6%             | 26.7%             | 27.2%             | 28.0%             | 26.5%             |
| Black or African American                          | Total  | 29.6%             | 29.8%             | 29.9%             | 30.0%             | 30.5%             | 30.8%             | 32.0%             | 32.8%             | 33.8%             | 32.1%             |
| Hispanic or Latino                                 | Men    | 3.2%              | 3.3%              | 3.4%              | 3.7%              | 3.7%              | 4.0%              | 4.4%              | 4.6%              | 5.1%              | 6.5%              |
| Hispanic or Latino                                 | Women  | 9.6%              | 9.9%              | 9.9%              | 10.3%             | 10.5%             | 11.0%             | 11.3%             | 11.6%             | 12.2%             | 13.7%             |
| Hispanic or Latino                                 | Total  | 12.8%             | 13.2%             | 13.2%             | 14.0%             | 14.2%             | 14.9%             | 15.7%             | 16.1%             | 17.3%             | 20.2%             |
| Asian  | Men    | 1.1%              | 1.2%              | 1.2%              | 1.2%              | 1.3%              | 1.2%              | 1.3%              | 1.3%              | 1.5%              | 1.6%              |
| Asian  | Women  | 2.3%              | 2.2%              | 2.3%              | 2.3%              | 2.3%              | 2.3%              | 2.4%              | 2.5%              | 2.7%              | 2.7%              |
| Asian  | Total  | 3.4%              | 3.4%              | 3.4%              | 3.5%              | 3.6%              | 3.5%              | 3.7%              | 3.8%              | 4.2%              | 4.3%              |
| Other  | Men    | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.4%              | 0.5%              | 0.5%              | 0.6%              | 0.6%              |
| Other  | Women  | 1.1%              | 1.1%              | 1.1%              | 1.2%              | 1.2%              | 1.2%              | 1.3%              | 1.5%              | 1.6%              | 1.6%              |
| Other  | Total  | 1.5%              | 1.6%              | 1.5%              | 1.6%              | 1.6%              | 1.7%              | 1.8%              | 2.0%              | 2.2%              | 2.2%              |
| American Indian or Alaska Native                   | Men    | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native                   | Women  | 0.7%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.5%              | 0.5%              |
| American Indian or Alaska Native                   | Total  | 0.9%              | 0.8%              | 0.8%              | 0.8%              | 0.8%              | 0.8%              | 0.7%              | 0.7%              | 0.6%              | 0.6%              |

| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Men    | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              |
| Native Hawaiian or Other Pacific Islander | Women  | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | Total  | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Two or more races                         | Men    | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              |
| Two or more races                         | Women  | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.5%              | 0.5%              | 0.7%              | 0.8%              | 1.0%              | 1.1%              |
| Two or more races                         | Total  | 0.6%              | 0.6%              | 0.6%              | 0.7%              | 0.7%              | 0.8%              | 1.0%              | 1.2%              | 1.4%              | 1.4%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the General Schedule pay plan. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 14: IRS General Schedule 10 and Below Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 12.9%             | 12.9%             | 13.3%             | 13.5%             | 13.8%             | 13.5%             | 13.2%             | 13.2%             | 12.8%             | 12.7%             |
| Targeted disabilities        | 5.1%              | 5.2%              | 5.3%              | 5.3%              | 5.5%              | 5.2%              | 4.8%              | 4.6%              | 4.2%              | 4.0%              |
| Non-targeted disabilities    | 7.8%              | 7.8%              | 8.0%              | 8.1%              | 8.3%              | 8.3%              | 8.4%              | 8.6%              | 8.7%              | 8.7%              |
| Persons without disabilities | 87.1%             | 87.1%             | 86.7%             | 86.5%             | 86.2%             | 86.5%             | 86.8%             | 86.8%             | 87.2%             | 87.3%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the General Schedule pay plan. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 15: IRS General Schedule 10 and Below Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 8.4%              | 8.0%              | 7.5%              | 7.3%              | 7.1%              | 6.8%              | 6.4%              | 6.8%              | 6.5%              | 6.5%              |
| Non-veterans   | 91.6%             | 92.0%             | 92.5%             | 92.7%             | 92.9%             | 93.2%             | 93.6%             | 93.2%             | 93.5%             | 93.5%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the General Schedule pay plan. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

## Composition within IRS Management Directive 715 Reported Mission Critical Occupations

### All IRS Management Directive 715 Reported Mission Critical Occupations

**Table 16: IRS Workforce Representation in Management Directive 715 Reported Mission Critical Occupations by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 41.2%             | 41.3%             | 41.0%             | 40.8%             | 41.2%             | 40.9%             | 40.6%             | 40.0%             | 38.8%             | 39.1%             |
| All racial or ethnic groups                        | Women        | 58.8%             | 58.7%             | 59.0%             | 59.2%             | 58.8%             | 59.1%             | 59.4%             | 60.0%             | 61.2%             | 60.9%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 27.9%             | 27.6%             | 27.3%             | 26.6%             | 26.5%             | 25.8%             | 24.7%             | 23.9%             | 22.2%             | 21.4%             |
| White  | Women        | 30.0%             | 29.5%             | 29.3%             | 28.9%             | 28.2%             | 27.7%             | 26.3%             | 25.7%             | 24.5%             | 23.6%             |
| White  | <b>Total</b> | <b>57.8%</b>      | <b>57.1%</b>      | <b>56.6%</b>      | <b>55.5%</b>      | <b>54.7%</b>      | <b>53.5%</b>      | <b>51.0%</b>      | <b>49.7%</b>      | <b>46.6%</b>      | <b>45.0%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 13.3%             | 13.7%             | 13.8%             | 14.2%             | 14.7%             | 15.1%             | 15.9%             | 16.0%             | 16.6%             | 17.7%             |
| Historically disadvantaged racial or ethnic groups | Women        | 28.9%             | 29.2%             | 29.7%             | 30.3%             | 30.6%             | 31.4%             | 33.1%             | 34.3%             | 36.7%             | 37.3%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>42.2%</b>      | <b>42.9%</b>      | <b>43.4%</b>      | <b>44.5%</b>      | <b>45.3%</b>      | <b>46.5%</b>      | <b>49.0%</b>      | <b>50.3%</b>      | <b>53.4%</b>      | <b>55.0%</b>      |
| Black or African American                          | Men          | 6.1%              | 6.2%              | 6.2%              | 6.4%              | 6.7%              | 6.8%              | 7.0%              | 7.1%              | 7.1%              | 7.0%              |
| Black or African American                          | Women        | 18.0%             | 18.0%             | 18.5%             | 18.8%             | 18.9%             | 19.2%             | 20.2%             | 20.8%             | 21.9%             | 21.3%             |
| Black or African American                          | <b>Total</b> | <b>24.0%</b>      | <b>24.2%</b>      | <b>24.8%</b>      | <b>25.2%</b>      | <b>25.6%</b>      | <b>26.0%</b>      | <b>27.2%</b>      | <b>27.9%</b>      | <b>29.0%</b>      | <b>28.3%</b>      |
| Hispanic or Latino                                 | Men          | 3.7%              | 3.7%              | 3.7%              | 4.0%              | 4.0%              | 4.2%              | 4.5%              | 4.6%              | 5.2%              | 6.2%              |
| Hispanic or Latino                                 | Women        | 6.3%              | 6.3%              | 6.3%              | 6.7%              | 6.7%              | 7.2%              | 7.7%              | 8.2%              | 9.3%              | 10.4%             |
| Hispanic or Latino                                 | <b>Total</b> | <b>10.0%</b>      | <b>10.0%</b>      | <b>10.0%</b>      | <b>10.6%</b>      | <b>10.7%</b>      | <b>11.4%</b>      | <b>12.2%</b>      | <b>12.8%</b>      | <b>14.5%</b>      | <b>16.7%</b>      |
| Asian  | Men          | 3.0%              | 3.3%              | 3.3%              | 3.3%              | 3.4%              | 3.5%              | 3.7%              | 3.7%              | 3.7%              | 3.7%              |
| Asian  | Women        | 3.8%              | 3.9%              | 4.0%              | 4.0%              | 4.0%              | 4.1%              | 4.2%              | 4.3%              | 4.2%              | 4.3%              |
| Asian  | <b>Total</b> | <b>6.8%</b>       | <b>7.2%</b>       | <b>7.3%</b>       | <b>7.3%</b>       | <b>7.5%</b>       | <b>7.6%</b>       | <b>7.9%</b>       | <b>7.9%</b>       | <b>7.9%</b>       | <b>8.1%</b>       |
| American Indian or Alaska Native                   | Men          | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native                   | Women        | 0.5%              | 0.5%              | 0.5%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              |

| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| American Indian or Alaska Native          | Total  | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.6%              | 0.6%              | 0.6%              | 0.5%              |
| Native Hawaiian or Other Pacific Islander | Men    | 0.0%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | Women  | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | Total  | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.2%              | 0.2%              |
| Two or more races                         | Men    | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              |
| Two or more races                         | Women  | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.6%              | 0.6%              | 0.8%              | 0.8%              |
| Two or more races                         | Total  | 0.5%              | 0.5%              | 0.5%              | 0.6%              | 0.6%              | 0.7%              | 0.9%              | 1.0%              | 1.2%              | 1.3%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in IRS's six Management Directive 715 reported mission critical occupations. In this report, we use gender terms of "women" and "men" to describe female and male employees.

**Table 17: IRS Workforce Representation in Management Directive 715 Reported Mission Critical Occupations by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 9.5%              | 9.6%              | 9.9%              | 10.1%             | 10.3%             | 10.3%             | 10.4%             | 10.6%             | 10.7%             | 10.7%             |
| Targeted disabilities        | 3.6%              | 3.7%              | 3.8%              | 3.8%              | 3.9%              | 3.7%              | 3.6%              | 3.5%              | 3.2%              | 3.2%              |
| Non-targeted disabilities    | 5.9%              | 5.9%              | 6.1%              | 6.3%              | 6.4%              | 6.6%              | 6.8%              | 7.1%              | 7.5%              | 7.6%              |
| Persons without disabilities | 90.5%             | 90.4%             | 90.1%             | 89.9%             | 89.7%             | 89.7%             | 89.6%             | 89.4%             | 89.3%             | 89.3%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in IRS's six Management Directive 715 reported mission critical occupations. "Persons with disabilities" refers to those who self-identified on the Office of Personnel Management's Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 18: IRS Workforce Representation in Management Directive 715 Reported Mission Critical Occupations by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 8.4%              | 8.3%              | 8.1%              | 8.0%              | 8.1%              | 8.0%              | 8.0%              | 8.0%              | 7.7%              | 7.9%              |
| Non-veterans   | 91.6%             | 91.7%             | 91.9%             | 92.0%             | 91.9%             | 92.0%             | 92.0%             | 92.0%             | 92.3%             | 92.1%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in IRS's six Management Directive 715 reported mission critical occupations. "Veterans" refers to employees claiming eligibility for veterans' preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

**IRS Management Directive 715 Reported Mission Critical Occupations with Senior-Level Career Advancement Potential**

**Table 19: IRS Workforce Representation in Management Directive 715 Reported Mission Critical Occupations with Senior-Level Career Advancement Potential by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 51.7%             | 51.8%             | 52.0%             | 52.0%             | 52.4%             | 52.5%             | 53.1%             | 53.7%             | 54.1%             | 54.4%             |
| All racial or ethnic groups                        | Women        | 48.3%             | 48.2%             | 48.0%             | 48.0%             | 47.6%             | 47.5%             | 46.9%             | 46.3%             | 45.9%             | 45.6%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 35.6%             | 35.2%             | 35.1%             | 34.7%             | 34.3%             | 34.0%             | 33.3%             | 33.4%             | 32.8%             | 32.3%             |
| White  | Women        | 25.7%             | 25.2%             | 24.8%             | 24.5%             | 23.8%             | 23.4%             | 22.2%             | 21.7%             | 21.0%             | 20.3%             |
| White  | <b>Total</b> | <b>61.3%</b>      | <b>60.4%</b>      | <b>59.9%</b>      | <b>59.1%</b>      | <b>58.2%</b>      | <b>57.4%</b>      | <b>55.6%</b>      | <b>55.0%</b>      | <b>53.8%</b>      | <b>52.6%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 16.1%             | 16.6%             | 16.9%             | 17.3%             | 18.0%             | 18.6%             | 19.7%             | 20.4%             | 21.3%             | 22.1%             |
| Historically disadvantaged racial or ethnic groups | Women        | 22.6%             | 23.0%             | 23.2%             | 23.6%             | 23.8%             | 24.1%             | 24.7%             | 24.6%             | 24.9%             | 25.3%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>38.7%</b>      | <b>39.6%</b>      | <b>40.1%</b>      | <b>40.9%</b>      | <b>41.8%</b>      | <b>42.6%</b>      | <b>44.4%</b>      | <b>45.0%</b>      | <b>46.2%</b>      | <b>47.4%</b>      |
| Black or African American                          | Men          | 7.0%              | 7.1%              | 7.3%              | 7.4%              | 7.9%              | 8.1%              | 8.4%              | 8.6%              | 8.8%              | 9.0%              |
| Black or African American                          | Women        | 12.8%             | 12.9%             | 12.9%             | 13.0%             | 13.2%             | 13.3%             | 13.4%             | 13.1%             | 12.9%             | 12.9%             |
| Black or African American                          | <b>Total</b> | <b>19.8%</b>      | <b>20.0%</b>      | <b>20.2%</b>      | <b>20.5%</b>      | <b>21.1%</b>      | <b>21.4%</b>      | <b>21.9%</b>      | <b>21.7%</b>      | <b>21.8%</b>      | <b>21.9%</b>      |
| Hispanic or Latino                                 | Men          | 3.9%              | 3.9%              | 3.9%              | 4.0%              | 4.0%              | 4.1%              | 4.3%              | 4.5%              | 4.8%              | 5.1%              |
| Hispanic or Latino                                 | Women        | 4.1%              | 4.1%              | 4.1%              | 4.2%              | 4.2%              | 4.2%              | 4.3%              | 4.3%              | 4.6%              | 4.6%              |
| Hispanic or Latino                                 | <b>Total</b> | <b>8.0%</b>       | <b>8.0%</b>       | <b>8.0%</b>       | <b>8.2%</b>       | <b>8.2%</b>       | <b>8.3%</b>       | <b>8.6%</b>       | <b>8.8%</b>       | <b>9.4%</b>       | <b>9.8%</b>       |
| Asian  | Men          | 4.5%              | 4.9%              | 5.0%              | 5.2%              | 5.4%              | 5.6%              | 6.2%              | 6.4%              | 6.8%              | 7.0%              |
| Asian  | Women        | 4.9%              | 5.2%              | 5.4%              | 5.5%              | 5.6%              | 5.7%              | 6.1%              | 6.3%              | 6.5%              | 6.8%              |
| Asian  | <b>Total</b> | <b>9.5%</b>       | <b>10.1%</b>      | <b>10.4%</b>      | <b>10.7%</b>      | <b>11.0%</b>      | <b>11.4%</b>      | <b>12.3%</b>      | <b>12.7%</b>      | <b>13.3%</b>      | <b>13.8%</b>      |
| Other  | Men          | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.7%              | 0.8%              | 0.8%              | 0.8%              | 0.9%              |
| Other  | Women        | 0.8%              | 0.8%              | 0.8%              | 0.8%              | 0.8%              | 0.8%              | 0.9%              | 0.9%              | 0.9%              | 1.0%              |
| Other  | <b>Total</b> | <b>1.5%</b>       | <b>1.5%</b>       | <b>1.5%</b>       | <b>1.5%</b>       | <b>1.5%</b>       | <b>1.5%</b>       | <b>1.6%</b>       | <b>1.7%</b>       | <b>1.8%</b>       | <b>1.9%</b>       |
| American Indian or Alaska Native                   | Men          | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native                   | Women        | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              |
| American Indian or Alaska Native                   | <b>Total</b> | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       |

| Race or ethnicity                         | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Men          | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | Women        | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | <b>Total</b> | <b>0.1%</b>       | <b>0.2%</b>       | <b>0.2%</b>       | <b>0.2%</b>       | <b>0.2%</b>       | <b>0.2%</b>       | <b>0.2%</b>       | <b>0.2%</b>       | <b>0.2%</b>       | <b>0.2%</b>       |
| Two or more races                         | Men          | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.5%              | 0.5%              | 0.6%              |
| Two or more races                         | Women        | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.5%              | 0.6%              |
| Two or more races                         | <b>Total</b> | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.9%</b>       | <b>1.0%</b>       | <b>1.0%</b>       | <b>1.2%</b>       |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the four IRS Management Directive 715 reported mission critical occupations with senior-level career advancement potential. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 20: IRS Workforce Representation in Management Directive 715 Reported Mission Critical Occupations with Senior-Level Career Advancement Potential by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 7.3%              | 7.3%              | 7.6%              | 7.8%              | 8.0%              | 8.1%              | 8.2%              | 8.4%              | 8.7%              | 8.9%              |
| Targeted disabilities        | 2.6%              | 2.6%              | 2.7%              | 2.7%              | 2.8%              | 2.8%              | 2.8%              | 2.7%              | 2.7%              | 2.7%              |
| Non-targeted disabilities    | 4.7%              | 4.7%              | 4.9%              | 5.0%              | 5.2%              | 5.3%              | 5.5%              | 5.7%              | 6.0%              | 6.2%              |
| Persons without disabilities | 92.7%             | 92.7%             | 92.4%             | 92.2%             | 92.0%             | 91.9%             | 91.8%             | 91.6%             | 91.3%             | 91.1%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Notes: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the four IRS Management Directive 715 reported mission critical occupations with senior-level career advancement potential. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 21: IRS Workforce Representation in Management Directive 715 Reported Mission Critical Occupations with Senior-Level Career Advancement Potential by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 10.4%             | 10.3%             | 10.2%             | 10.3%             | 10.6%             | 10.7%             | 11.3%             | 11.7%             | 12.0%             | 12.7%             |
| Non-veterans   | 89.6%             | 89.7%             | 89.8%             | 89.7%             | 89.4%             | 89.3%             | 88.7%             | 88.3%             | 88.0%             | 87.3%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the four IRS Management Directive 715 reported mission critical occupations with senior-level career advancement potential. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

**IRS Management Directive 715 Reported Mission Critical Occupations without Senior-Level Career Advancement Potential**

**Table 22: IRS Workforce Representation in Management Directive 715 Reported Mission Critical Occupations without Senior-Level Career Advancement Potential by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 26.8%             | 26.7%             | 27.1%             | 27.5%             | 27.4%             | 27.5%             | 27.4%             | 27.0%             | 26.5%             | 27.1%             |
| All racial or ethnic groups                        | Women        | 73.2%             | 73.3%             | 72.9%             | 72.5%             | 72.6%             | 72.5%             | 72.6%             | 73.0%             | 73.5%             | 72.9%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 17.3%             | 17.1%             | 17.3%             | 17.0%             | 16.9%             | 16.4%             | 15.6%             | 15.1%             | 13.6%             | 12.9%             |
| White  | Women        | 35.8%             | 35.5%             | 35.0%             | 34.1%             | 33.6%             | 32.7%             | 30.5%             | 29.6%             | 27.3%             | 26.2%             |
| White  | <b>Total</b> | <b>53.1%</b>      | <b>52.6%</b>      | <b>52.3%</b>      | <b>51.2%</b>      | <b>50.5%</b>      | <b>49.0%</b>      | <b>46.1%</b>      | <b>44.6%</b>      | <b>40.9%</b>      | <b>39.1%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 9.5%              | 9.6%              | 9.8%              | 10.4%             | 10.6%             | 11.1%             | 11.8%             | 11.9%             | 12.9%             | 14.2%             |
| Historically disadvantaged racial or ethnic groups | Women        | 37.4%             | 37.8%             | 37.9%             | 38.4%             | 38.9%             | 39.9%             | 42.1%             | 43.5%             | 46.3%             | 46.7%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>46.9%</b>      | <b>47.4%</b>      | <b>47.7%</b>      | <b>48.8%</b>      | <b>49.5%</b>      | <b>51.0%</b>      | <b>53.9%</b>      | <b>55.4%</b>      | <b>59.1%</b>      | <b>60.9%</b>      |
| Black or African American                          | Men          | 4.7%              | 4.8%              | 5.0%              | 5.1%              | 5.2%              | 5.3%              | 5.5%              | 5.6%              | 5.7%              | 5.5%              |
| Black or African American                          | Women        | 25.1%             | 25.3%             | 25.6%             | 25.7%             | 25.9%             | 26.0%             | 27.4%             | 28.1%             | 29.2%             | 27.8%             |
| Black or African American                          | <b>Total</b> | <b>29.8%</b>      | <b>30.0%</b>      | <b>30.6%</b>      | <b>30.8%</b>      | <b>31.1%</b>      | <b>31.3%</b>      | <b>32.9%</b>      | <b>33.7%</b>      | <b>34.9%</b>      | <b>33.3%</b>      |
| Hispanic or Latino                                 | Men          | 3.4%              | 3.5%              | 3.5%              | 3.9%              | 4.0%              | 4.4%              | 4.7%              | 4.7%              | 5.5%              | 7.1%              |
| Hispanic or Latino                                 | Women        | 9.3%              | 9.4%              | 9.2%              | 9.7%              | 9.9%              | 10.7%             | 11.3%             | 11.7%             | 13.1%             | 15.0%             |
| Hispanic or Latino                                 | <b>Total</b> | <b>12.7%</b>      | <b>12.9%</b>      | <b>12.6%</b>      | <b>13.6%</b>      | <b>13.8%</b>      | <b>15.0%</b>      | <b>16.0%</b>      | <b>16.5%</b>      | <b>18.6%</b>      | <b>22.1%</b>      |
| Asian  | Men          | 1.0%              | 1.1%              | 1.1%              | 1.1%              | 1.1%              | 1.0%              | 1.1%              | 1.1%              | 1.2%              | 1.2%              |
| Asian  | Women        | 2.1%              | 2.2%              | 2.2%              | 2.1%              | 2.2%              | 2.2%              | 2.2%              | 2.3%              | 2.4%              | 2.4%              |
| Asian  | <b>Total</b> | <b>3.1%</b>       | <b>3.2%</b>       | <b>3.3%</b>       | <b>3.2%</b>       | <b>3.2%</b>       | <b>3.2%</b>       | <b>3.2%</b>       | <b>3.4%</b>       | <b>3.6%</b>       | <b>3.6%</b>       |
| Other  | Men          | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              |
| Other  | Women        | 1.0%              | 1.0%              | 0.9%              | 0.9%              | 1.0%              | 1.0%              | 1.2%              | 1.3%              | 1.5%              | 1.5%              |
| Other  | <b>Total</b> | <b>1.3%</b>       | <b>1.3%</b>       | <b>1.2%</b>       | <b>1.3%</b>       | <b>1.3%</b>       | <b>1.4%</b>       | <b>1.7%</b>       | <b>1.8%</b>       | <b>2.1%</b>       | <b>2.0%</b>       |
| American Indian or Alaska Native                   | Men          | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| American Indian or Alaska Native                   | Women        | 0.6%              | 0.6%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.4%              | 0.4%              |
| American Indian or Alaska Native                   | <b>Total</b> | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.5%</b>       |



Letter

| Race or ethnicity                         | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Men          | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.1%              | 0.1%              | 0.0%              | 0.0%              | 0.0%              |
| Native Hawaiian or Other Pacific Islander | Women        | 0.0%              | 0.1%              | 0.0%              | 0.0%              | 0.0%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander | <b>Total</b> | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       |
| Two or more races                         | Men          | 0.1%              | 0.1%              | 0.1%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              |
| Two or more races                         | Women        | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.7%              | 0.8%              | 1.0%              | 1.0%              |
| Two or more races                         | <b>Total</b> | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>1.0%</b>       | <b>1.1%</b>       | <b>1.4%</b>       | <b>1.3%</b>       |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the two IRS Management Directive 715 reported mission critical occupations without senior-level career advancement potential. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 23: IRS Workforce Representation in Management Directive 715 Reported Mission Critical Occupations without Senior-Level Career Advancement Potential by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 12.6%             | 12.7%             | 12.9%             | 12.9%             | 13.1%             | 12.9%             | 12.6%             | 12.6%             | 12.4%             | 12.1%             |
| Targeted disabilities        | 5.1%              | 5.2%              | 5.2%              | 5.1%              | 5.2%              | 4.8%              | 4.4%              | 4.1%              | 3.7%              | 3.5%              |
| Non-targeted disabilities    | 7.5%              | 7.6%              | 7.7%              | 7.8%              | 7.9%              | 8.1%              | 8.2%              | 8.5%              | 8.7%              | 8.6%              |
| Persons without disabilities | 87.4%             | 87.3%             | 87.1%             | 87.1%             | 86.9%             | 87.1%             | 87.4%             | 87.4%             | 87.6%             | 87.9%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the two IRS Management Directive 715 reported mission critical occupations without senior-level career advancement potential. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 24: IRS Workforce Representation in Management Directive 715 Reported Mission Critical Occupations without Senior-Level Career Advancement Potential by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 5.7%              | 5.5%              | 5.4%              | 5.2%              | 5.1%              | 4.9%              | 4.5%              | 4.5%              | 4.1%              | 4.2%              |
| Non-veterans   | 94.3%             | 94.5%             | 94.6%             | 94.8%             | 94.9%             | 95.1%             | 95.5%             | 95.5%             | 95.9%             | 95.8%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year in the two IRS Management Directive 715 reported mission critical occupations without senior-level career advancement potential. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

## Composition within Major IRS Divisions

### Criminal Investigation

**Table 25: IRS Criminal Investigation Division Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 56.8%             | 57.5%             | 58.3%             | 59.3%             | 59.8%             | 60.1%             | 61.5%             | 62.5%             | 62.5%             | 63.0%             |
| All racial or ethnic groups                        | Women        | 43.2%             | 42.5%             | 41.7%             | 40.7%             | 40.2%             | 39.9%             | 38.5%             | 37.5%             | 37.5%             | 37.0%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 43.6%             | 44.0%             | 44.8%             | 45.5%             | 45.9%             | 46.1%             | 47.0%             | 47.0%             | 46.8%             | 46.4%             |
| White  | Women        | 26.6%             | 26.0%             | 25.1%             | 23.8%             | 23.3%             | 23.1%             | 22.5%             | 21.4%             | 21.0%             | 20.2%             |
| White  | <b>Total</b> | <b>70.2%</b>      | <b>70.0%</b>      | <b>69.9%</b>      | <b>69.3%</b>      | <b>69.2%</b>      | <b>69.2%</b>      | <b>69.5%</b>      | <b>68.4%</b>      | <b>67.7%</b>      | <b>66.6%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 13.2%             | 13.5%             | 13.5%             | 13.8%             | 14.0%             | 14.0%             | 14.5%             | 15.5%             | 15.8%             | 16.6%             |
| Historically disadvantaged racial or ethnic groups | Women        | 16.6%             | 16.5%             | 16.6%             | 16.9%             | 16.8%             | 16.8%             | 16.0%             | 16.1%             | 16.5%             | 16.7%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>29.8%</b>      | <b>30.0%</b>      | <b>30.1%</b>      | <b>30.7%</b>      | <b>30.8%</b>      | <b>30.8%</b>      | <b>30.5%</b>      | <b>31.6%</b>      | <b>32.3%</b>      | <b>33.4%</b>      |
| Black or African American                          | Men          | 5.1%              | 5.2%              | 5.0%              | 5.3%              | 5.3%              | 5.0%              | 5.0%              | 5.2%              | 5.3%              | 5.3%              |
| Black or African American                          | Women        | 9.2%              | 9.1%              | 9.2%              | 9.3%              | 9.2%              | 9.0%              | 8.4%              | 8.4%              | 8.5%              | 8.5%              |
| Black or African American                          | <b>Total</b> | <b>14.3%</b>      | <b>14.3%</b>      | <b>14.1%</b>      | <b>14.6%</b>      | <b>14.5%</b>      | <b>14.0%</b>      | <b>13.5%</b>      | <b>13.6%</b>      | <b>13.8%</b>      | <b>13.8%</b>      |
| Hispanic or Latino                                 | Men          | 4.5%              | 4.6%              | 4.6%              | 4.6%              | 4.8%              | 5.0%              | 5.1%              | 5.6%              | 5.8%              | 6.1%              |
| Hispanic or Latino                                 | Women        | 4.9%              | 4.9%              | 4.9%              | 4.9%              | 4.8%              | 5.0%              | 4.7%              | 4.7%              | 5.0%              | 5.3%              |
| Hispanic or Latino                                 | <b>Total</b> | <b>9.4%</b>       | <b>9.5%</b>       | <b>9.5%</b>       | <b>9.6%</b>       | <b>9.6%</b>       | <b>10.0%</b>      | <b>9.8%</b>       | <b>10.3%</b>      | <b>10.8%</b>      | <b>11.4%</b>      |
| Asian  | Men          | 3.1%              | 3.1%              | 3.3%              | 3.3%              | 3.3%              | 3.5%              | 3.7%              | 3.9%              | 3.9%              | 4.3%              |
| Asian  | Women        | 1.9%              | 1.9%              | 1.9%              | 1.9%              | 2.1%              | 2.1%              | 2.2%              | 2.3%              | 2.1%              | 2.1%              |
| Asian  | <b>Total</b> | <b>5.0%</b>       | <b>5.0%</b>       | <b>5.3%</b>       | <b>5.3%</b>       | <b>5.4%</b>       | <b>5.6%</b>       | <b>5.8%</b>       | <b>6.2%</b>       | <b>6.1%</b>       | <b>6.3%</b>       |
| American Indian or Alaska Native                   | Men          | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              |
| American Indian or Alaska Native                   | Women        | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.3%              | 0.3%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native                   | <b>Total</b> | <b>0.6%</b>       | <b>0.5%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.5%</b>       | <b>0.6%</b>       | <b>0.5%</b>       | <b>0.5%</b>       | <b>0.5%</b>       |
| Native Hawaiian or Other Pacific Islander          | Men          | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.1%              | 0.0%              | 0.0%              | 0.1%              |

| Race or ethnicity                         | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Women        | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.1%              | 0.0%              |
| Native Hawaiian or Other Pacific Islander | <b>Total</b> | <b>0.0%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.0%</b>       | <b>0.0%</b>       | <b>0.0%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       | <b>0.1%</b>       |
| Two or more races                         | Men          | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.4%              | 0.4%              | 0.6%              |
| Two or more races                         | Women        | 0.3%              | 0.3%              | 0.4%              | 0.5%              | 0.5%              | 0.5%              | 0.4%              | 0.5%              | 0.7%              | 0.7%              |
| Two or more races                         | <b>Total</b> | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.8%</b>       | <b>0.9%</b>       | <b>1.0%</b>       | <b>1.3%</b>       |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 26: IRS Criminal Investigation Division Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 3.0%              | 3.2%              | 3.3%              | 3.8%              | 3.9%              | 3.7%              | 3.5%              | 4.1%              | 4.5%              | 4.3%              |
| Targeted disabilities        | 0.9%              | 1.0%              | 1.1%              | 1.1%              | 1.1%              | 1.0%              | 1.0%              | 1.3%              | 1.3%              | 1.0%              |
| Non-targeted disabilities    | 2.1%              | 2.2%              | 2.3%              | 2.7%              | 2.8%              | 2.6%              | 2.5%              | 2.7%              | 3.2%              | 3.3%              |
| Persons without disabilities | 97.0%             | 96.8%             | 96.7%             | 96.2%             | 96.1%             | 96.3%             | 96.5%             | 95.9%             | 95.5%             | 95.7%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 27: IRS Criminal Investigation Division Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 7.6%              | 7.7%              | 7.8%              | 8.8%              | 9.1%              | 9.3%              | 9.6%              | 11.3%             | 12.1%             | 12.4%             |
| Non-veterans   | 92.4%             | 92.3%             | 92.2%             | 91.2%             | 90.9%             | 90.7%             | 90.4%             | 88.7%             | 87.9%             | 87.6%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

Information Technology

**Table 28: IRS Information Technology Division Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 50.9%             | 51.5%             | 51.5%             | 52.5%             | 54.2%             | 54.7%             | 56.2%             | 57.2%             | 57.5%             | 58.3%             |
| All racial or ethnic groups                        | Women        | 49.1%             | 48.5%             | 48.5%             | 47.5%             | 45.8%             | 45.3%             | 43.8%             | 42.8%             | 42.5%             | 41.7%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 29.6%             | 29.1%             | 28.8%             | 28.9%             | 28.8%             | 28.5%             | 28.4%             | 28.4%             | 27.9%             | 27.3%             |
| White  | Women        | 20.7%             | 19.5%             | 19.2%             | 18.2%             | 16.8%             | 16.3%             | 15.0%             | 14.4%             | 14.2%             | 13.5%             |
| White  | <b>Total</b> | <b>50.3%</b>      | <b>48.6%</b>      | <b>48.0%</b>      | <b>47.1%</b>      | <b>45.5%</b>      | <b>44.8%</b>      | <b>43.4%</b>      | <b>42.7%</b>      | <b>42.1%</b>      | <b>40.8%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 21.2%             | 22.4%             | 22.8%             | 23.6%             | 25.4%             | 26.2%             | 27.9%             | 28.9%             | 29.6%             | 31.0%             |
| Historically disadvantaged racial or ethnic groups | Women        | 28.5%             | 29.0%             | 29.3%             | 29.3%             | 29.0%             | 29.0%             | 28.7%             | 28.4%             | 28.3%             | 28.2%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>49.7%</b>      | <b>51.4%</b>      | <b>52.0%</b>      | <b>52.9%</b>      | <b>54.5%</b>      | <b>55.2%</b>      | <b>56.6%</b>      | <b>57.3%</b>      | <b>57.9%</b>      | <b>59.2%</b>      |
| Black or African American                          | Men          | 11.2%             | 11.4%             | 11.5%             | 12.1%             | 13.3%             | 13.8%             | 14.3%             | 14.9%             | 15.2%             | 15.9%             |
| Black or African American                          | Women        | 20.3%             | 20.3%             | 20.3%             | 20.1%             | 20.0%             | 19.9%             | 19.4%             | 19.0%             | 19.0%             | 18.8%             |
| Black or African American                          | <b>Total</b> | <b>31.5%</b>      | <b>31.6%</b>      | <b>31.8%</b>      | <b>32.2%</b>      | <b>33.3%</b>      | <b>33.7%</b>      | <b>33.7%</b>      | <b>33.9%</b>      | <b>34.2%</b>      | <b>34.7%</b>      |
| Hispanic or Latino                                 | Men          | 2.9%              | 3.0%              | 3.1%              | 3.1%              | 3.1%              | 3.1%              | 3.1%              | 3.4%              | 3.6%              | 4.0%              |
| Hispanic or Latino                                 | Women        | 2.7%              | 2.6%              | 2.7%              | 2.7%              | 2.7%              | 2.6%              | 2.4%              | 2.4%              | 2.4%              | 2.3%              |
| Hispanic or Latino                                 | <b>Total</b> | <b>5.6%</b>       | <b>5.6%</b>       | <b>5.7%</b>       | <b>5.8%</b>       | <b>5.8%</b>       | <b>5.7%</b>       | <b>5.5%</b>       | <b>5.8%</b>       | <b>6.0%</b>       | <b>6.3%</b>       |
| Asian  | Men          | 6.1%              | 7.0%              | 7.1%              | 7.4%              | 7.9%              | 8.2%              | 9.3%              | 9.4%              | 9.6%              | 9.9%              |
| Asian  | Women        | 4.7%              | 5.3%              | 5.5%              | 5.5%              | 5.5%              | 5.6%              | 6.0%              | 6.0%              | 6.0%              | 6.1%              |
| Asian  | <b>Total</b> | <b>10.7%</b>      | <b>12.3%</b>      | <b>12.6%</b>      | <b>12.9%</b>      | <b>13.4%</b>      | <b>13.8%</b>      | <b>15.4%</b>      | <b>15.4%</b>      | <b>15.6%</b>      | <b>16.0%</b>      |
| American Indian or Alaska Native                   | Men          | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.3%              | 0.3%              | 0.3%              |
| American Indian or Alaska Native                   | Women        | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              |
| American Indian or Alaska Native                   | <b>Total</b> | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       |
| Native Hawaiian or Other Pacific Islander          | Men          | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander          | Women        | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |

| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Total  | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |
| Two or more races                         | Men    | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.6%              | 0.6%              | 0.6%              | 0.7%              | 0.7%              | 0.7%              |
| Two or more races                         | Women  | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.5%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              |
| Two or more races                         | Total  | 0.8%              | 0.9%              | 0.9%              | 1.0%              | 1.0%              | 1.1%              | 1.2%              | 1.3%              | 1.2%              | 1.3%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 29: IRS Information Technology Division Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 12.2%             | 12.5%             | 12.4%             | 12.6%             | 13.1%             | 13.3%             | 13.2%             | 13.6%             | 13.6%             | 14.2%             |
| Targeted disabilities        | 5.6%              | 5.5%              | 5.4%              | 5.5%              | 5.6%              | 5.6%              | 5.4%              | 5.3%              | 5.1%              | 5.2%              |
| Non-targeted disabilities    | 6.7%              | 7.0%              | 7.0%              | 7.1%              | 7.5%              | 7.7%              | 7.9%              | 8.2%              | 8.5%              | 9.1%              |
| Persons without disabilities | 87.8%             | 87.5%             | 87.6%             | 87.4%             | 86.9%             | 86.7%             | 86.8%             | 86.4%             | 86.4%             | 85.8%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 30: IRS Information Technology Division Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 14.5%             | 14.6%             | 14.3%             | 15.0%             | 16.2%             | 16.9%             | 17.8%             | 19.7%             | 20.2%             | 21.7%             |
| Non-veterans   | 85.5%             | 85.4%             | 85.7%             | 85.0%             | 83.8%             | 83.1%             | 82.2%             | 80.3%             | 79.8%             | 78.3%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

## Large Business & International

**Table 31: IRS Large Business & International Division Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 52.2%             | 51.5%             | 51.0%             | 49.9%             | 50.0%             | 50.1%             | 49.7%             | 49.5%             | 49.3%             | 49.3%             |
| All racial or ethnic groups                        | Women        | 47.8%             | 48.5%             | 49.0%             | 50.1%             | 50.0%             | 49.9%             | 50.3%             | 50.5%             | 50.7%             | 50.7%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 39.1%             | 38.3%             | 38.0%             | 37.2%             | 37.1%             | 36.9%             | 36.0%             | 34.9%             | 33.6%             | 32.7%             |
| White  | Women        | 26.9%             | 27.1%             | 27.0%             | 27.9%             | 27.6%             | 27.3%             | 26.7%             | 26.5%             | 25.7%             | 24.9%             |
| White  | <b>Total</b> | <b>66.1%</b>      | <b>65.5%</b>      | <b>65.0%</b>      | <b>65.2%</b>      | <b>64.8%</b>      | <b>64.2%</b>      | <b>62.7%</b>      | <b>61.5%</b>      | <b>59.3%</b>      | <b>57.6%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 13.1%             | 13.2%             | 13.0%             | 12.7%             | 12.9%             | 13.2%             | 13.7%             | 14.6%             | 15.7%             | 16.6%             |
| Historically disadvantaged racial or ethnic groups | Women        | 20.8%             | 21.4%             | 22.0%             | 22.1%             | 22.3%             | 22.6%             | 23.6%             | 23.9%             | 25.0%             | 25.8%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>33.9%</b>      | <b>34.5%</b>      | <b>35.0%</b>      | <b>34.8%</b>      | <b>35.2%</b>      | <b>35.8%</b>      | <b>37.3%</b>      | <b>38.5%</b>      | <b>40.7%</b>      | <b>42.4%</b>      |
| Black or African American                          | Men          | 4.2%              | 4.1%              | 4.1%              | 4.0%              | 4.1%              | 4.2%              | 4.1%              | 4.4%              | 4.3%              | 4.5%              |
| Black or African American                          | Women        | 8.9%              | 8.9%              | 9.2%              | 9.0%              | 9.0%              | 9.0%              | 9.3%              | 9.0%              | 9.1%              | 9.3%              |
| Black or African American                          | <b>Total</b> | <b>13.1%</b>      | <b>13.0%</b>      | <b>13.2%</b>      | <b>12.9%</b>      | <b>13.1%</b>      | <b>13.2%</b>      | <b>13.4%</b>      | <b>13.3%</b>      | <b>13.4%</b>      | <b>13.9%</b>      |
| Hispanic or Latino                                 | Men          | 3.2%              | 3.3%              | 3.2%              | 3.1%              | 3.2%              | 3.2%              | 3.3%              | 3.5%              | 3.8%              | 3.8%              |
| Hispanic or Latino                                 | Women        | 3.7%              | 3.9%              | 4.0%              | 4.2%              | 4.2%              | 4.3%              | 4.3%              | 4.4%              | 4.7%              | 4.8%              |
| Hispanic or Latino                                 | <b>Total</b> | <b>6.9%</b>       | <b>7.2%</b>       | <b>7.2%</b>       | <b>7.3%</b>       | <b>7.4%</b>       | <b>7.5%</b>       | <b>7.6%</b>       | <b>7.9%</b>       | <b>8.5%</b>       | <b>8.7%</b>       |
| Asian  | Men          | 5.2%              | 5.4%              | 5.3%              | 5.2%              | 5.3%              | 5.4%              | 5.9%              | 6.2%              | 7.0%              | 7.6%              |
| Asian  | Women        | 7.4%              | 7.7%              | 7.8%              | 8.0%              | 8.1%              | 8.4%              | 9.2%              | 9.7%              | 10.2%             | 10.5%             |
| Asian  | <b>Total</b> | <b>12.6%</b>      | <b>13.1%</b>      | <b>13.2%</b>      | <b>13.2%</b>      | <b>13.4%</b>      | <b>13.8%</b>      | <b>15.0%</b>      | <b>15.9%</b>      | <b>17.2%</b>      | <b>18.1%</b>      |
| American Indian or Alaska Native                   | Men          | 0.3%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.1%              | 0.1%              | 0.1%              | 0.2%              |
| American Indian or Alaska Native                   | Women        | 0.4%              | 0.4%              | 0.5%              | 0.5%              | 0.4%              | 0.3%              | 0.3%              | 0.2%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native                   | <b>Total</b> | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.5%</b>       | <b>0.4%</b>       | <b>0.3%</b>       | <b>0.4%</b>       | <b>0.4%</b>       |
| Native Hawaiian or Other Pacific Islander          | Men          | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander          | Women        | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |

| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Total  | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.2%              | 0.3%              | 0.2%              | 0.3%              | 0.3%              |
| Two or more races                         | Men    | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.4%              | 0.5%              | 0.4%              |
| Two or more races                         | Women  | 0.2%              | 0.2%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.6%              | 0.7%              |
| Two or more races                         | Total  | 0.4%              | 0.4%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.7%              | 0.8%              | 1.1%              | 1.1%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 32: IRS Large Business & International Division Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 6.2%              | 6.1%              | 6.2%              | 7.0%              | 6.9%              | 6.8%              | 6.6%              | 6.5%              | 7.0%              | 6.9%              |
| Targeted disabilities        | 2.1%              | 2.1%              | 2.3%              | 2.5%              | 2.5%              | 2.4%              | 2.2%              | 2.1%              | 2.1%              | 2.1%              |
| Non-targeted disabilities    | 4.1%              | 4.0%              | 4.0%              | 4.5%              | 4.4%              | 4.3%              | 4.4%              | 4.4%              | 4.9%              | 4.8%              |
| Persons without disabilities | 93.8%             | 93.9%             | 93.8%             | 93.0%             | 93.1%             | 93.2%             | 93.4%             | 93.5%             | 93.0%             | 93.1%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 33: IRS Large Business & International Division Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 7.4%              | 7.1%              | 6.7%              | 6.2%              | 5.9%              | 5.7%              | 5.2%              | 5.7%              | 6.2%              | 6.3%              |
| Non-veterans   | 92.6%             | 92.9%             | 93.3%             | 93.8%             | 94.1%             | 94.3%             | 94.8%             | 94.3%             | 93.8%             | 93.7%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

Small Business/Self-Employed

**Table 34: IRS Small Business/Self-Employed Division Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 34.4%             | 34.2%             | 33.7%             | 34.0%             | 33.8%             | 33.7%             | 33.7%             | 32.9%             | 33.1%             | 34.4%             |
| All racial or ethnic groups                        | Women        | 65.6%             | 65.8%             | 66.3%             | 66.0%             | 66.2%             | 66.3%             | 66.3%             | 67.1%             | 66.9%             | 65.6%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 23.9%             | 23.6%             | 22.6%             | 22.4%             | 22.1%             | 21.7%             | 21.2%             | 20.4%             | 19.8%             | 19.3%             |
| White  | Women        | 35.2%             | 35.1%             | 34.3%             | 33.4%             | 33.0%             | 32.8%             | 31.8%             | 30.8%             | 29.9%             | 28.5%             |
| White  | <b>Total</b> | <b>59.1%</b>      | <b>58.7%</b>      | <b>56.9%</b>      | <b>55.7%</b>      | <b>55.0%</b>      | <b>54.5%</b>      | <b>53.1%</b>      | <b>51.3%</b>      | <b>49.7%</b>      | <b>47.8%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 10.6%             | 10.6%             | 11.1%             | 11.6%             | 11.8%             | 12.0%             | 12.4%             | 12.5%             | 13.3%             | 15.1%             |
| Historically disadvantaged racial or ethnic groups | Women        | 30.3%             | 30.7%             | 32.0%             | 32.6%             | 33.2%             | 33.5%             | 34.5%             | 36.2%             | 37.0%             | 37.1%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>40.9%</b>      | <b>41.3%</b>      | <b>43.1%</b>      | <b>44.3%</b>      | <b>45.0%</b>      | <b>45.5%</b>      | <b>46.9%</b>      | <b>48.7%</b>      | <b>50.3%</b>      | <b>52.2%</b>      |
| Black or African American                          | Men          | 5.0%              | 5.0%              | 5.2%              | 5.4%              | 5.5%              | 5.5%              | 5.5%              | 5.6%              | 5.7%              | 5.6%              |
| Black or African American                          | Women        | 20.2%             | 20.4%             | 20.8%             | 21.2%             | 21.5%             | 21.4%             | 21.7%             | 23.1%             | 22.6%             | 21.8%             |
| Black or African American                          | <b>Total</b> | <b>25.2%</b>      | <b>25.5%</b>      | <b>26.0%</b>      | <b>26.7%</b>      | <b>26.9%</b>      | <b>26.9%</b>      | <b>27.2%</b>      | <b>28.8%</b>      | <b>28.2%</b>      | <b>27.4%</b>      |
| Hispanic or Latino                                 | Men          | 2.9%              | 2.9%              | 3.3%              | 3.4%              | 3.5%              | 3.7%              | 4.1%              | 4.1%              | 4.7%              | 6.4%              |
| Hispanic or Latino                                 | Women        | 5.6%              | 5.7%              | 6.8%              | 6.9%              | 7.1%              | 7.5%              | 7.9%              | 8.3%              | 9.3%              | 10.1%             |
| Hispanic or Latino                                 | <b>Total</b> | <b>8.5%</b>       | <b>8.6%</b>       | <b>10.1%</b>      | <b>10.3%</b>      | <b>10.6%</b>      | <b>11.1%</b>      | <b>12.0%</b>      | <b>12.4%</b>      | <b>14.0%</b>      | <b>16.5%</b>      |
| Asian  | Men          | 2.3%              | 2.3%              | 2.2%              | 2.4%              | 2.4%              | 2.4%              | 2.4%              | 2.3%              | 2.5%              | 2.6%              |
| Asian  | Women        | 3.6%              | 3.6%              | 3.5%              | 3.6%              | 3.7%              | 3.6%              | 3.8%              | 3.7%              | 3.9%              | 4.0%              |
| Asian  | <b>Total</b> | <b>5.9%</b>       | <b>5.9%</b>       | <b>5.7%</b>       | <b>6.0%</b>       | <b>6.0%</b>       | <b>6.0%</b>       | <b>6.2%</b>       | <b>6.0%</b>       | <b>6.3%</b>       | <b>6.5%</b>       |
| American Indian or Alaska Native                   | Men          | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.1%              | 0.1%              | 0.1%              |
| American Indian or Alaska Native                   | Women        | 0.6%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              |
| American Indian or Alaska Native                   | <b>Total</b> | <b>0.8%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.6%</b>       | <b>0.6%</b>       | <b>0.6%</b>       |
| Native Hawaiian or Other Pacific Islander          | Men          | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.0%              | 0.1%              |
| Native Hawaiian or Other Pacific Islander          | Women        | 0.0%              | 0.0%              | 0.0%              | 0.1%              | 0.0%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |



| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Total  | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Two or more races                         | Men    | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.3%              | 0.3%              | 0.4%              |
| Two or more races                         | Women  | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.6%              | 0.7%              | 0.7%              |
| Two or more races                         | Total  | 0.5%              | 0.5%              | 0.5%              | 0.6%              | 0.6%              | 0.6%              | 0.7%              | 0.8%              | 1.0%              | 1.1%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 35: IRS Small Business/Self-Employed Division Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 9.0%              | 8.9%              | 10.4%             | 10.5%             | 10.7%             | 10.6%             | 10.5%             | 10.5%             | 10.7%             | 10.7%             |
| Targeted disabilities        | 3.1%              | 3.1%              | 3.8%              | 3.9%              | 4.0%              | 3.9%              | 3.8%              | 3.8%              | 3.7%              | 3.5%              |
| Non-targeted disabilities    | 5.9%              | 5.8%              | 6.6%              | 6.6%              | 6.7%              | 6.7%              | 6.7%              | 6.8%              | 7.0%              | 7.1%              |
| Persons without disabilities | 91.0%             | 91.1%             | 89.6%             | 89.5%             | 89.3%             | 89.4%             | 89.5%             | 89.5%             | 89.3%             | 89.3%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 36: IRS Small Business/Self-Employed Division Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 8.9%              | 8.5%              | 8.1%              | 8.0%              | 7.7%              | 7.5%              | 7.3%              | 7.2%              | 7.4%              | 8.0%              |
| Non-veterans   | 91.1%             | 91.5%             | 91.9%             | 92.0%             | 92.3%             | 92.5%             | 92.7%             | 92.8%             | 92.6%             | 92.0%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

## Tax Exempt & Government Entities

**Table 37: IRS Tax Exempt & Government Entities Division Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 44.1%             | 43.7%             | 43.9%             | 43.5%             | 43.2%             | 42.8%             | 41.0%             | 41.8%             | 42.0%             | 40.7%             |
| All racial or ethnic groups                        | Women        | 55.9%             | 56.3%             | 56.1%             | 56.5%             | 56.8%             | 57.2%             | 59.0%             | 58.2%             | 58.0%             | 59.3%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 32.1%             | 31.5%             | 31.5%             | 30.9%             | 30.6%             | 30.4%             | 28.5%             | 27.5%             | 27.6%             | 26.1%             |
| White  | Women        | 31.0%             | 31.0%             | 31.0%             | 31.2%             | 31.1%             | 30.6%             | 32.0%             | 30.7%             | 30.2%             | 30.1%             |
| White  | <b>Total</b> | <b>63.1%</b>      | <b>62.6%</b>      | <b>62.5%</b>      | <b>62.1%</b>      | <b>61.7%</b>      | <b>60.9%</b>      | <b>60.5%</b>      | <b>58.2%</b>      | <b>57.7%</b>      | <b>56.1%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 12.0%             | 12.2%             | 12.5%             | 12.6%             | 12.6%             | 12.5%             | 12.5%             | 14.3%             | 14.4%             | 14.6%             |
| Historically disadvantaged racial or ethnic groups | Women        | 24.8%             | 25.2%             | 25.1%             | 25.3%             | 25.7%             | 26.6%             | 27.0%             | 27.5%             | 27.9%             | 29.2%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>36.9%</b>      | <b>37.4%</b>      | <b>37.5%</b>      | <b>37.9%</b>      | <b>38.3%</b>      | <b>39.1%</b>      | <b>39.5%</b>      | <b>41.8%</b>      | <b>42.3%</b>      | <b>43.9%</b>      |
| Black or African American                          | Men          | 6.0%              | 6.2%              | 6.5%              | 6.4%              | 6.0%              | 6.0%              | 5.5%              | 6.1%              | 6.3%              | 6.5%              |
| Black or African American                          | Women        | 16.3%             | 16.5%             | 16.3%             | 16.4%             | 16.8%             | 17.1%             | 17.5%             | 17.2%             | 17.4%             | 17.5%             |
| Black or African American                          | <b>Total</b> | <b>22.3%</b>      | <b>22.7%</b>      | <b>22.8%</b>      | <b>22.8%</b>      | <b>22.8%</b>      | <b>23.1%</b>      | <b>23.0%</b>      | <b>23.2%</b>      | <b>23.7%</b>      | <b>24.0%</b>      |
| Hispanic or Latino                                 | Men          | 2.7%              | 2.7%              | 2.7%              | 2.7%              | 2.9%              | 3.0%              | 3.0%              | 3.4%              | 3.4%              | 3.4%              |
| Hispanic or Latino                                 | Women        | 3.9%              | 4.1%              | 4.1%              | 4.2%              | 4.2%              | 4.4%              | 4.2%              | 4.0%              | 4.2%              | 4.8%              |
| Hispanic or Latino                                 | <b>Total</b> | <b>6.7%</b>       | <b>6.8%</b>       | <b>6.8%</b>       | <b>7.0%</b>       | <b>7.2%</b>       | <b>7.3%</b>       | <b>7.1%</b>       | <b>7.5%</b>       | <b>7.6%</b>       | <b>8.3%</b>       |
| Asian  | Men          | 2.5%              | 2.5%              | 2.4%              | 2.5%              | 2.7%              | 2.6%              | 3.2%              | 4.1%              | 4.1%              | 4.0%              |
| Asian  | Women        | 3.7%              | 3.7%              | 3.8%              | 3.7%              | 3.8%              | 4.3%              | 4.3%              | 5.0%              | 5.0%              | 5.6%              |
| Asian  | <b>Total</b> | <b>6.2%</b>       | <b>6.2%</b>       | <b>6.1%</b>       | <b>6.2%</b>       | <b>6.5%</b>       | <b>6.9%</b>       | <b>7.5%</b>       | <b>9.0%</b>       | <b>9.1%</b>       | <b>9.5%</b>       |
| American Indian or Alaska Native                   | Men          | 0.4%              | 0.4%              | 0.5%              | 0.5%              | 0.5%              | 0.4%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              |
| American Indian or Alaska Native                   | Women        | 0.5%              | 0.5%              | 0.6%              | 0.6%              | 0.5%              | 0.5%              | 0.5%              | 0.5%              | 0.4%              | 0.4%              |
| American Indian or Alaska Native                   | <b>Total</b> | <b>0.9%</b>       | <b>0.9%</b>       | <b>1.1%</b>       | <b>1.1%</b>       | <b>1.0%</b>       | <b>0.9%</b>       | <b>0.7%</b>       | <b>0.7%</b>       | <b>0.6%</b>       | <b>0.7%</b>       |
| Native Hawaiian or Other Pacific Islander          | Men          | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.2%              |
| Native Hawaiian or Other Pacific Islander          | Women        | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.0%              | 0.0%              |

| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Total  | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.1%              | 0.2%              |
| Two or more races                         | Men    | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              | 0.4%              | 0.4%              | 0.3%              | 0.3%              |
| Two or more races                         | Women  | 0.3%              | 0.3%              | 0.2%              | 0.2%              | 0.3%              | 0.3%              | 0.5%              | 0.8%              | 0.9%              | 0.9%              |
| Two or more races                         | Total  | 0.6%              | 0.6%              | 0.5%              | 0.6%              | 0.6%              | 0.6%              | 0.9%              | 1.1%              | 1.1%              | 1.1%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 38: IRS Tax Exempt & Government Entities Division Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 10.2%             | 10.0%             | 10.0%             | 10.1%             | 11.3%             | 11.6%             | 11.2%             | 11.1%             | 12.3%             | 13.2%             |
| Targeted disabilities        | 3.9%              | 4.0%              | 3.8%              | 3.7%              | 3.9%              | 3.6%              | 3.2%              | 3.1%              | 2.9%              | 3.1%              |
| Non-targeted disabilities    | 6.3%              | 6.0%              | 6.2%              | 6.4%              | 7.4%              | 8.0%              | 7.9%              | 8.0%              | 9.3%              | 10.1%             |
| Persons without disabilities | 89.8%             | 90.0%             | 90.0%             | 89.9%             | 88.7%             | 88.4%             | 88.8%             | 88.9%             | 87.7%             | 86.8%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 39: IRS Tax Exempt & Government Entities Division Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 9.6%              | 9.3%              | 8.9%              | 8.1%              | 8.2%              | 7.8%              | 7.4%              | 7.2%              | 7.6%              | 8.1%              |
| Non-veterans   | 90.4%             | 90.7%             | 91.1%             | 91.9%             | 91.8%             | 92.2%             | 92.6%             | 92.8%             | 92.4%             | 91.9%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

Wage & Investment

**Table 40: IRS Wage & Investment Division Workforce Representation by Race or Ethnicity and Gender, Fiscal Years 2013 to 2022**

| Race or ethnicity                                  | Gender       | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|--|--------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| All racial or ethnic groups                        | Men          | 27.6%             | 27.8%             | 27.5%             | 28.0%             | 27.8%             | 27.8%             | 27.8%             | 27.9%             | 27.4%             | 27.5%             |
| All racial or ethnic groups                        | Women        | 72.4%             | 72.2%             | 72.5%             | 72.0%             | 72.2%             | 72.2%             | 72.2%             | 72.1%             | 72.6%             | 72.5%             |
| All racial or ethnic groups                        | <b>Total</b> | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       | <b>100%</b>       |
| White  | Men          | 17.7%             | 17.6%             | 17.6%             | 17.5%             | 17.4%             | 17.0%             | 16.3%             | 16.0%             | 14.8%             | 14.3%             |
| White  | Women        | 35.5%             | 35.0%             | 35.0%             | 34.2%             | 33.9%             | 32.8%             | 30.7%             | 30.3%             | 28.0%             | 27.5%             |
| White  | <b>Total</b> | <b>53.2%</b>      | <b>52.6%</b>      | <b>52.6%</b>      | <b>51.7%</b>      | <b>51.3%</b>      | <b>49.8%</b>      | <b>46.9%</b>      | <b>46.3%</b>      | <b>42.8%</b>      | <b>41.7%</b>      |
| Historically disadvantaged racial or ethnic groups | Men          | 9.9%              | 10.2%             | 9.9%              | 10.4%             | 10.5%             | 10.8%             | 11.5%             | 11.9%             | 12.6%             | 13.2%             |
| Historically disadvantaged racial or ethnic groups | Women        | 36.9%             | 37.2%             | 37.5%             | 37.8%             | 38.3%             | 39.4%             | 41.5%             | 41.8%             | 44.6%             | 45.1%             |
| Historically disadvantaged racial or ethnic groups | <b>Total</b> | <b>46.8%</b>      | <b>47.4%</b>      | <b>47.4%</b>      | <b>48.3%</b>      | <b>48.7%</b>      | <b>50.2%</b>      | <b>53.1%</b>      | <b>53.7%</b>      | <b>57.2%</b>      | <b>58.3%</b>      |
| Black or African American                          | Men          | 4.7%              | 4.8%              | 4.8%              | 4.8%              | 4.9%              | 5.0%              | 5.3%              | 5.4%              | 5.7%              | 5.6%              |
| Black or African American                          | Women        | 23.4%             | 23.4%             | 24.1%             | 24.0%             | 24.3%             | 24.8%             | 26.4%             | 26.1%             | 28.3%             | 27.2%             |
| Black or African American                          | <b>Total</b> | <b>28.2%</b>      | <b>28.2%</b>      | <b>28.9%</b>      | <b>28.8%</b>      | <b>29.2%</b>      | <b>29.8%</b>      | <b>31.7%</b>      | <b>31.5%</b>      | <b>34.0%</b>      | <b>32.8%</b>      |
| Hispanic or Latino                                 | Men          | 3.8%              | 3.9%              | 3.8%              | 4.3%              | 4.2%              | 4.5%              | 4.8%              | 4.9%              | 5.2%              | 5.9%              |
| Hispanic or Latino                                 | Women        | 10.7%             | 11.0%             | 10.6%             | 11.1%             | 11.2%             | 11.7%             | 12.0%             | 12.3%             | 12.6%             | 14.1%             |
| Hispanic or Latino                                 | <b>Total</b> | <b>14.5%</b>      | <b>14.9%</b>      | <b>14.4%</b>      | <b>15.3%</b>      | <b>15.4%</b>      | <b>16.2%</b>      | <b>16.8%</b>      | <b>17.2%</b>      | <b>17.8%</b>      | <b>20.0%</b>      |
| Asian  | Men          | 1.0%              | 1.1%              | 1.0%              | 0.9%              | 0.9%              | 0.9%              | 1.0%              | 1.1%              | 1.1%              | 1.2%              |
| Asian  | Women        | 1.7%              | 1.8%              | 1.7%              | 1.7%              | 1.7%              | 1.8%              | 1.8%              | 2.0%              | 2.1%              | 2.2%              |
| Asian  | <b>Total</b> | <b>2.7%</b>       | <b>2.8%</b>       | <b>2.7%</b>       | <b>2.6%</b>       | <b>2.7%</b>       | <b>2.7%</b>       | <b>2.7%</b>       | <b>3.0%</b>       | <b>3.2%</b>       | <b>3.3%</b>       |
| American Indian or Alaska Native                   | Men          | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              | 0.2%              |
| American Indian or Alaska Native                   | Women        | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.6%              | 0.5%              | 0.5%              |
| American Indian or Alaska Native                   | <b>Total</b> | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.8%</b>       | <b>0.7%</b>       | <b>0.7%</b>       |
| Native Hawaiian or Other Pacific Islander          | Men          | 0.0%              | 0.0%              | 0.0%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.0%              | 0.0%              | 0.0%              |
| Native Hawaiian or Other Pacific Islander          | Women        | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |

| Race or ethnicity                         | Gender | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|---|--------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Native Hawaiian or Other Pacific Islander | Total  | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              | 0.1%              |
| Two or more races                         | Men    | 0.1%              | 0.2%              | 0.1%              | 0.2%              | 0.2%              | 0.2%              | 0.3%              | 0.3%              | 0.3%              | 0.3%              |
| Two or more races                         | Women  | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.4%              | 0.5%              | 0.7%              | 0.8%              | 1.0%              | 1.0%              |
| Two or more races                         | Total  | 0.5%              | 0.5%              | 0.5%              | 0.6%              | 0.6%              | 0.7%              | 0.9%              | 1.0%              | 1.3%              | 1.3%              |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 41: IRS Wage & Investment Division Workforce Representation by Disability Status, Fiscal Years 2013 to 2022**

| Disability status            | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Persons with disabilities    | 12.1%             | 12.0%             | 11.6%             | 11.8%             | 12.0%             | 11.9%             | 11.9%             | 12.1%             | 11.9%             | 11.9%             |
| Targeted disabilities        | 4.8%              | 4.8%              | 4.4%              | 4.4%              | 4.4%              | 4.2%              | 3.9%              | 3.7%              | 3.4%              | 3.3%              |
| Non-targeted disabilities    | 7.3%              | 7.3%              | 7.2%              | 7.4%              | 7.6%              | 7.8%              | 8.0%              | 8.4%              | 8.5%              | 8.6%              |
| Persons without disabilities | 87.9%             | 88.0%             | 88.4%             | 88.2%             | 88.0%             | 88.1%             | 88.1%             | 87.9%             | 88.1%             | 88.1%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Persons with disabilities” refers to those who self-identified on the Office of Personnel Management’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

**Table 42: IRS Wage & Investment Division Workforce Representation by Veteran Status, Fiscal Years 2013 to 2022**

| Veteran status | Fiscal year: 2013 | Fiscal year: 2014 | Fiscal year: 2015 | Fiscal year: 2016 | Fiscal year: 2017 | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Veterans       | 6.5%              | 6.3%              | 5.9%              | 5.5%              | 5.4%              | 5.3%              | 4.9%              | 5.1%              | 4.8%              | 4.6%              |
| Non-veterans   | 93.5%             | 93.7%             | 94.1%             | 94.5%             | 94.6%             | 94.7%             | 95.1%             | 94.9%             | 95.2%             | 95.4%             |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: The data shown reflect percentages of full-time, nonseasonal IRS employees at the end of each fiscal year. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

## Promotion, Salary, and Separation Outcomes for IRS Employees

### Promotion

**Table 43: Average Promotion Rates of IRS Employees by Demographic Group, Fiscal Years 2013 to 2021**

| Demographic group   | GS-6 or below to next rank <sup>a</sup> | GS-7 to GS-8 | GS-8 to GS-9/10 | GS-9/10 to GS-11 | GS-11 to GS-12 | GS-12 to GS-13 | GS-13 to GS-14 | GS-14 to GS-15 | GS-15 to executive |
|---|---|--------------|-----------------|------------------|----------------|----------------|----------------|----------------|--------------------|
| Overall   | 19.8%                                   | 12.7%        | 5.2%            | 16.4%            | 16.3%          | 13.0%          | 4.9%           | 2.0%           | 0.9%               |
| Gender: Men   | 22.4%                                   | 16.2%        | 5.0%            | 19.6%            | 19.5%          | 14.3%          | 4.6%           | 2.0%           | 0.9%               |
| Gender: Women   | 18.9%                                   | 11.5%        | 5.3%            | 14.9%            | 14.6%          | 12.0%          | 5.2%           | 2.0%           | 0.8%               |
| Race or ethnicity: White  | 17.2%                                   | 11.4%        | 5.4%            | 16.4%            | 17.6%          | 13.9%          | 4.6%           | 2.2%           | 1.0%               |
| Race or ethnicity: Historically disadvantaged racial or ethnic groups                       | 22.5%                                   | 13.9%        | 5.0%            | 16.5%            | 15.0%          | 11.9%          | 5.4%           | 1.7%           | 0.6%               |
| Race or ethnicity: Black or African American  | 21.7%                                   | 12.9%        | 4.9%            | 15.6%            | 13.7%          | 10.1%          | 5.3%           | 1.4%           | 0.6%               |
| Race or ethnicity: Hispanic or Latino   | 23.6%                                   | 15.8%        | 5.2%            | 15.7%            | 14.1%          | 13.5%          | 5.0%           | 1.8%           | 1.0%               |
| Race or ethnicity: Asian  | 23.5%                                   | 12.8%        | 5.1%            | 22.1%            | 21.9%          | 15.8%          | 5.8%           | 1.9%           | 0.4%               |
| Race or ethnicity: American Indian or Alaska Native   | 11.9%                                   | 8.7%         | 5.2%            | 17.6%            | 11.2%          | 8.7%           | 3.7%           | 1.5%           | —                  |
| Race or ethnicity: Native Hawaiian or Other Pacific Islander                                | 26.1%                                   | 17.9%        | 9.3%            | 20.5%            | 15.3%          | 12.3%          | 3.7%           | 2.2%           | —                  |
| Race or ethnicity: Two or more races  | 34.2%                                   | 25.5%        | 8.1%            | 28.5%            | 23.4%          | 18.6%          | 9.1%           | 2.0%           | 1.7%               |
| Gender and race or ethnicity: White men   | 19.8%                                   | 14.2%        | 4.8%            | 18.7%            | 20.1%          | 14.8%          | 4.2%           | 2.1%           | 1.0%               |
| Gender and race or ethnicity: White women   | 16.2%                                   | 10.3%        | 5.7%            | 14.9%            | 15.9%          | 13.0%          | 5.2%           | 2.3%           | 1.0%               |
| Gender and race or ethnicity: Men from historically disadvantaged racial or ethnic groups   | 26.1%                                   | 19.2%        | 5.4%            | 21.0%            | 18.7%          | 13.5%          | 5.5%           | 1.7%           | 0.8%               |
| Gender and race or ethnicity: Women from historically disadvantaged racial or ethnic groups | 21.6%                                   | 12.6%        | 5.0%            | 14.9%            | 13.6%          | 11.1%          | 5.3%           | 1.6%           | 0.4%               |
| Disability status: Persons without disabilities   | 20.6%                                   | 12.8%        | 5.4%            | 16.6%            | 16.5%          | 13.3%          | 4.9%           | 2.0%           | 0.9%               |

| Demographic group                            | GS-6 or below to next rank <sup>a</sup> | GS-7 to GS-8 | GS-8 to GS-9/10 | GS-9/10 to GS-11 | GS-11 to GS-12 | GS-12 to GS-13 | GS-13 to GS-14 | GS-14 to GS-15 | GS-15 to executive |
|--|---|--------------|-----------------|------------------|----------------|----------------|----------------|----------------|--------------------|
| Disability status: Persons with disabilities | 15.4%                                   | 11.4%        | 3.7%            | 14.7%            | 14.3%          | 9.3%           | 5.1%           | 1.6%           | 0.4%               |
| Disability status: Targeted disabilities     | 13.7%                                   | 11.1%        | 3.1%            | 14.8%            | 14.2%          | 8.0%           | 4.8%           | 1.3%           | 0.9%               |
| Disability status: Non-targeted disabilities | 16.5%                                   | 11.6%        | 4.0%            | 14.7%            | 14.4%          | 10.1%          | 5.2%           | 1.7%           | 0.2%               |
| Veteran status: Non-veterans                 | 19.7%                                   | 12.3%        | 5.3%            | 15.7%            | 15.9%          | 12.9%          | 4.8%           | 2.0%           | 0.9%               |
| Veteran status: Veterans                     | 20.8%                                   | 18.5%        | 4.0%            | 22.3%            | 19.6%          | 13.2%          | 6.3%           | 1.9%           | 0.5%               |

Legend: GS = General Schedule; — = not applicable.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Historically disadvantaged racial or ethnic groups include the following Office of Personnel Management (OPM) categories: Black or African American, Hispanic or Latino, Asian, American Indian or Alaska Native, Native Hawaiian or Other Pacific Islander, and two or more races. “Persons with disabilities” refers to those who self-identified on OPM’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status). In this report, we use gender terms of “women” and “men” to describe female and male employees.

<sup>a</sup>This column includes employees whose GS grade increased from GS-2 to 3; GS-3 to 4; GS-4 to 5; GS-5 to 6; and GS-6 to 7.

**Table 44: Variables Used and Resulting Odds Ratios from Adjusted Analysis of IRS Employee Promotions, Fiscal Years 2013 to 2022**

| Control variables  | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|--|---|--|--|---|---|---|---|---|---|
| Compared to men: Women   | 0.965*  | 0.904***                                   | 0.925**                                      | 1.006   | 0.945**                                     | 0.859***                                    | 0.987                                       | 0.957                                       | 1.004   |
| Compared to men: Women   | (0.018)   | (0.023)                                    | (0.032)                                      | (0.026)                                       | (0.023)                                     | (0.022)                                     | (0.029)                                     | (0.057)                                     | (0.194)   |
| Compared to White: Historically disadvantaged racial or ethnic groups        | 1.002   | 0.884***                                   | 0.894***                                     | 0.907***                                      | 0.828***                                    | 0.866***                                    | 1.006                                       | 0.661***                                    | 0.623*  |
| Compared to White: Historically disadvantaged racial or ethnic groups        | (0.016)   | (0.019)                                    | (0.028)                                      | (0.021)                                       | (0.018)                                     | (0.021)                                     | (0.029)                                     | (0.042)                                     | (0.153)   |
| Compared to persons without disabilities: Persons with targeted disabilities | 0.828***  | 0.856***                                   | 0.579***                                     | 0.880**                                       | 0.798***                                    | 0.680***                                    | 0.778***                                    | 0.520***                                    | 0.911   |
| Compared to persons without disabilities: Persons with targeted disabilities | (0.032)   | (0.046)                                    | (0.055)                                      | (0.057)                                       | (0.055)                                     | (0.052)                                     | (0.069)                                     | (0.115)                                     | (0.653)   |

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| Control variables  | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|--|---|--|--|---|---|---|---|---|---|
| Compared to persons without disabilities: Persons with non-targeted disabilities           | 0.853***  | 0.863***                                   | 0.826***                                     | 0.859***                                      | 0.816***                                    | 0.738***                                    | 0.873**                                     | 0.878                                       | 0.354   |
|  | (0.024)   | (0.036)                                    | (0.051)                                      | (0.039)                                       | (0.039)                                     | (0.040)                                     | (0.055)                                     | (0.118)                                     | (0.254)   |
| Compared to non-veterans: Veterans   | 1.189***  | 1.283***                                   | 0.961  | 1.186***                                      | 1.028                                       | 0.993                                       | 1.105**                                     | 0.903                                       | 0.548   |
|  | (0.036)   | (0.051)                                    | (0.071)                                      | (0.042)                                       | (0.037)                                     | (0.040)                                     | (0.052)                                     | (0.095)                                     | (0.258)   |
| Compared to employees who entered IRS at age 40 or younger: Age at entry over 40 years old | 0.816***  | 0.891***                                   | 0.556***                                     | 0.742***                                      | 0.910***                                    | 0.845***                                    | 1.003                                       | 0.924                                       | 1.843***  |
|  | (0.014)   | (0.022)                                    | (0.021)                                      | (0.021)                                       | (0.026)                                     | (0.027)                                     | (0.034)                                     | (0.065)                                     | (0.374)   |
| Compared to nonmission critical occupations: Contact representative                        | 3.096***  | 10.179***                                  | 0.250***                                     | 0.156***                                      | 1.234                                       | na  | na  | na  | na  |
|  | (0.072)   | (0.362)                                    | (0.010)                                      | (0.009)                                       | (0.567)                                     | na  | na  | na  | na  |
| Compared to nonmission critical occupations: Criminal investigator                         | na  | na   | na   | na  | 9.175***                                    | 3.618***                                    | 0.142***                                    | 0.438***                                    | na  |
|  | na  | na   | na   | na  | (0.565)                                     | (0.163)                                     | (0.011)                                     | (0.134)                                     | na  |
| Compared to nonmission critical occupations: Information technology management             | 4.391***  | 11.186***                                  | 3.313***                                     | 2.748***                                      | 3.027***                                    | 0.526***                                    | 0.810***                                    | 0.791***                                    | 0.582*  |
|  | (0.361)   | (0.600)                                    | (0.663)                                      | (0.107)                                       | (0.109)                                     | (0.020)                                     | (0.030)                                     | (0.059)                                     | (0.180)   |
| Compared to nonmission critical occupations: Revenue agent                                 | 2.352***  | 7.807***                                   | 3.445***                                     | 4.168***                                      | 3.478***                                    | 0.795***                                    | 0.356***                                    | 0.0983***                                   | na  |
|  | (0.240)   | (0.460)                                    | (0.944)                                      | (0.184)                                       | (0.101)                                     | (0.023)                                     | (0.012)                                     | (0.017)                                     | na  |



| Control variables  | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|--|---|--|--|---|---|---|---|---|---|
| Compared to nonmission critical occupations: Revenue officer | 1.610**   | 7.624***                                   | 4.516***                                     | 2.975***                                      | 0.834***                                    | 0.313***                                    | 0.262***                                    | 0.639                                       | na  |
| Compared to nonmission critical occupations: Revenue officer | (0.308)   | (0.465)                                    | (0.522)                                      | (0.098)                                       | (0.030)                                     | (0.014)                                     | (0.031)                                     | (0.179)                                     | na  |
| Compared to nonmission critical occupations: Tax examiner    | 1.354***  | 0.297***                                   | 0.296***                                     | 0.201***                                      | 0.916                                       | 1.545                                       | na  | na  | na  |
| Compared to nonmission critical occupations: Tax examiner    | (0.026)   | (0.010)                                    | (0.017)                                      | (0.033)                                       | (0.668)                                     | (1.611)                                     | na  | na  | na  |
| Constant   | 0.009***  | 0.005***                                   | 0.025***                                     | 0.003***                                      | 0.003***                                    | 0.007***                                    | 0.005***                                    | 0.003***                                    | 0.005***  |
| Constant   | (0.000)   | (0.000)                                    | (0.002)                                      | (0.000)                                       | (0.000)                                     | (0.001)                                     | (0.000)                                     | (0.000)                                     | (0.002)   |
| Duration   | YES   | YES  | YES  | YES   | YES   | YES   | YES   | YES   | YES   |
| Fiscal year fixed effects                                    | YES   | YES  | YES  | YES   | YES   | YES   | YES   | YES   | YES   |
| Observations   | 343,560   | 323,540                                    | 338,674                                      | 206,535                                       | 224,037                                     | 255,190                                     | 443,685                                     | 251,873                                     | 53,860  |

Legend: GS = General Schedule; \*\*\* = statistically significant at p-value < 0.01; \*\* = statistically significant at p-value < 0.05; \* = statistically significant at p-value < 0.10; — = not applicable; YES= controls applied.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Odds ratios that are statistically significant and lower than 1.00 indicate that individuals with the given characteristic are less likely to be promoted, while odds ratios that are statistically significant and greater than 1.00 indicate that individuals with that characteristic are more likely to be promoted. We conducted discrete-time duration analysis using logit models to analyze the time duration (number of quarters) before promotion from each GS grade shown. In all models, we controlled for the time that employees spent in each grade before promotion. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in odds of promotion; thus, our regression results do not establish a causal relationship between demographic characteristics and promotion outcomes. Historically disadvantaged racial or ethnic groups include the following Office of Personnel Management (OPM) categories: Black or African American, Hispanic or Latino, Asian, American Indian or Alaska Native, Native Hawaiian or Other Pacific Islander, and two or more races. "Persons with disabilities" refers to those who self-identified on OPM's Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability. "Veterans" refers to employees claiming eligibility for veterans' preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status). In this report, we use gender terms of "women" and "men" to describe female and male employees.

<sup>a</sup>This column includes employees whose GS grade increased from GS-2 to 3; GS-3 to 4; GS-4 to 5; GS-5 to 6; and GS-6 to 7.

**Table 45: Odds Ratios for Promotion to Next Rank by Race or Ethnicity, Fiscal Years 2013 to 2022**

| Control variables                            | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|--|---|--|--|---|---|---|---|---|---|
| Compared to White: Black or African American | 0.976   | 0.876***                                   | 0.861***                                     | 0.911***                                      | 0.779***                                    | 0.765***                                    | 0.873***                                    | 0.553***                                    | 0.657   |

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| Control variables  | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|--|---|--|--|---|---|---|---|---|---|
| Compared to White: Black or African American                 | (0.018)   | (0.022)                                    | (0.030)                                      | (0.025)                                       | (0.021)                                     | (0.023)                                     | (0.032)                                     | (0.046)                                     | (0.216)   |
| Compared to White: Hispanic or Latino                        | 0.994   | 0.875***                                   | 0.956  | 0.871***                                      | 0.790***                                    | 0.911**                                     | 0.991                                       | 0.720**                                     | 0.962   |
| Compared to White: Hispanic or Latino                        | (0.022)   | (0.027)                                    | (0.041)                                      | (0.031)                                       | (0.028)                                     | (0.036)                                     | (0.054)                                     | (0.101)                                     | (0.493)   |
| Compared to White: Asian                                     | 1.165***  | 0.922                                      | 0.845*                                       | 0.923   | 1.039                                       | 1.109**                                     | 1.327***                                    | 0.835*                                      | 0.439*  |
| Compared to White: Asian                                     | (0.047)   | (0.049)                                    | (0.080)                                      | (0.047)                                       | (0.043)                                     | (0.046)                                     | (0.058)                                     | (0.080)                                     | (0.189)   |
| Compared to White: American Indian or Alaska Native          | 0.823**   | 0.695**                                    | 0.814  | 1.102   | 0.745*                                      | 0.710**                                     | 0.791                                       | 0.560                                       | na  |
| Compared to White: American Indian or Alaska Native          | (0.082)   | (0.105)                                    | (0.147)                                      | (0.162)                                       | (0.112)                                     | (0.111)                                     | (0.160)                                     | (0.282)                                     | na  |
| Compared to White: Native Hawaiian or Other Pacific Islander | 1.483**   | 0.964                                      | 1.660  | 1.062   | 0.822                                       | 0.809                                       | 0.758                                       | 1.001                                       | na  |
| Compared to White: Native Hawaiian or Other Pacific Islander | (0.267)   | (0.264)                                    | (0.756)                                      | (0.281)                                       | (0.191)                                     | (0.277)                                     | (0.312)                                     | (1.007)                                     | na  |
| Compared to White: Two or more races                         | 1.284***  | 1.127                                      | 1.261  | 1.045   | 1.132                                       | 1.146                                       | 1.307*                                      | 0.939                                       | 1.928   |

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| Control variables                    | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|--------------------------------------|---|--|--|---|---|---|---|---|---|
| Compared to White: Two or more races | (0.079)   | (0.097)                                    | (0.180)                                      | (0.100)                                       | (0.107)                                     | (0.122)                                     | (0.182)                                     | (0.287)                                     | (1.965)   |

Legend: GS = General Schedule; \*\*\* = statistically significant at p-value < 0.01; \*\* = statistically significant at p-value < 0.05; \* = statistically significant at p-value < 0.10; — = not applicable.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Odds ratios that are statistically significant and lower than 1.00 indicate that individuals with the given characteristic are less likely to be promoted, while odds ratios that are statistically significant and greater than 1.00 indicate that individuals with that characteristic are more likely to be promoted. We conducted discrete-time duration analysis using logit models to analyze the time duration (number of quarters) before promotion from each GS grade shown. In all models, we additionally controlled for gender; disability status; veteran status; the length of time in each GS grade prior to promotion; whether the employee was over age 40 when hired at IRS; occupation groups; and fiscal years. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in odds of promotion; thus, our regression results do not establish a causal relationship between demographic characteristics and promotion outcomes.

<sup>a</sup>This column includes employees whose GS grade increased from GS-2 to 3; GS-3 to 4; GS-4 to 5; GS-5 to 6; and GS-6 to 7.

**Table 46: Odds Ratios for Promotion to Next Rank by Gender and Race or Ethnicity, Fiscal Years 2013 to 2022**

| Control variables  | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|--|---|--|--|---|---|---|---|---|---|
| Compared to White men: White women   | 0.950**   | 0.917**                                    | 0.995  | 1.048   | 0.979                                       | 0.878***                                    | 1.070*                                      | 0.989                                       | 1.131   |
| Compared to White men: White women   | (0.024)   | (0.031)                                    | (0.047)                                      | (0.036)                                       | (0.030)                                     | (0.028)                                     | (0.040)                                     | (0.070)                                     | (0.240)   |
| Compared to White men: Men from historically disadvantaged racial or ethnic groups | 0.980   | 0.902***                                   | 0.997  | 0.958   | 0.869***                                    | 0.894***                                    | 1.124***                                    | 0.703***                                    | 0.865   |
| Compared to White men: Men from historically disadvantaged racial or ethnic groups | (0.030)   | (0.035)                                    | (0.056)                                      | (0.036)                                       | (0.031)                                     | (0.033)                                     | (0.047)                                     | (0.066)                                     | (0.288)   |

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| Control variables  | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|--|---|--|--|---|---|---|---|---|---|
| Compared to White men: Women from historically disadvantaged racial or ethnic groups | 0.960*  | 0.803***                                   | 0.851***                                     | 0.922**                                       | 0.786***                                    | 0.744***                                    | 0.986                                       | 0.623***                                    | 0.518*  |
|  | (0.024)   | (0.026)                                    | (0.038)                                      | (0.030)                                       | (0.024)                                     | (0.024)                                     | (0.038)                                     | (0.051)                                     | (0.181)   |

Legend: GS = General Schedule; \*\*\* = statistically significant at p-value < 0.01; \*\* = statistically significant at p-value < 0.05; \* = statistically significant at p-value < 0.10.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Odds ratios that are statistically significant and lower than 1.00 indicate that individuals with the given characteristic are less likely to be promoted, while odds ratios that are statistically significant and greater than 1.00 indicate that individuals with that characteristic are more likely to be promoted. We conducted discrete-time duration analysis using logit models to analyze the time duration (number of quarters) before promotion from each GS grade shown. In all models, we additionally controlled for disability status; veteran status; the length of time in each GS grade prior to promotion; whether the employee was over age 40 when hired at IRS; occupation groups; and fiscal years. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in odds of promotion; thus, our regression results do not establish a causal relationship between demographic characteristics and promotion outcomes. Historically disadvantaged racial or ethnic groups include the following Office of Personnel Management categories: Black or African American, Hispanic or Latino, Asian, American Indian or Alaska Native, Native Hawaiian or Other Pacific Islander, and two or more races. In this report, we use gender terms of “women” and “men” to describe female and male employees.

<sup>a</sup>This column includes employees whose GS grade increased from GS-2 to 3; GS-3 to 4; GS-4 to 5; GS-5 to 6; and GS-6 to 7.

**Table 47: Odds Ratios for Promotion to Next Rank by Disability Status, Fiscal Years 2013 to 2022**

| Control variables   | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|---|---|--|--|---|---|---|---|---|---|
| Compared to persons without disabilities: Persons with disabilities | 0.844***  | 0.860***                                   | 0.736***                                     | 0.866***                                      | 0.810***                                    | 0.718***                                    | 0.839***                                    | 0.744**                                     | 0.510   |

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| Control variables   | GS-6 or below to next rank <sup>a</sup> : Odds ratio (standard error) | GS-7 to GS-8 : Odds ratio (standard error) | GS-8 to GS-9/10: Odds ratio (standard error) | GS-9/10 to GS-11: Odds ratio (standard error) | GS-11 to GS-12: Odds ratio (standard error) | GS-12 to GS-13: Odds ratio (standard error) | GS-13 to GS-14: Odds ratio (standard error) | GS-14 to GS-15: Odds ratio (standard error) | GS-15 to executive: Odds ratio (standard error) |
|---|---|--|--|---|---|---|---|---|---|
| Compared to persons without disabilities: Persons with disabilities | (0.020)   | (0.029)                                    | (0.039)                                      | (0.033)                                       | (0.032)                                     | (0.033)                                     | (0.044)                                     | (0.087)                                     | (0.261)   |

Legend: GS = General Schedule; \*\*\* = statistically significant at p-value < 0.01; \*\* = statistically significant at p-value < 0.05.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Odds ratios that are statistically significant and lower than 1.00 indicate that individuals with the given characteristic are less likely to be promoted, while odds ratios that are statistically significant and greater than 1.00 indicate that individuals with that characteristic are more likely to be promoted. We conducted discrete-time duration analysis using logit models to analyze the time duration (number of quarters) before promotion from each GS grade shown. In all models, we additionally controlled for gender; race or ethnicity; veteran status; the length of time in each GS grade prior to promotion; whether the employee was over age 40 when hired at IRS; occupation groups; and fiscal years. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in odds of promotion; thus, our regression results do not establish a causal relationship between demographic characteristics and promotion outcomes. "Persons with disabilities" refers to those who self-identified on Office of Personnel Management Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

<sup>a</sup>This column includes employees whose GS grade increased from GS-2 to 3; GS-3 to 4; GS-4 to 5; GS-5 to 6; and GS-6 to 7.

## Salary

**Table 48: Average Salary of IRS Employees by Demographic Group, Fiscal Years 2013 to 2022**

| Demographic group   | Average salary (in 2022 dollars) |
|---|----------------------------------|
| Overall   | \$95,375                         |
| Gender: Men   | \$106,539                        |
| Gender: Women   | \$88,927                         |
| Race or ethnicity: White  | \$99,692                         |
| Race or ethnicity: Historically disadvantaged racial or ethnic groups                       | \$90,378                         |
| Race or ethnicity: Black or African American  | \$89,011                         |
| Race or ethnicity: Hispanic or Latino   | \$80,868                         |
| Race or ethnicity: Asian  | \$114,126                        |
| Race or ethnicity: American Indian or Alaska Native   | \$90,247                         |
| Race or ethnicity: Native Hawaiian or Other Pacific Islander                                | \$97,537                         |
| Race or ethnicity: Two or more races  | \$86,143                         |
| Gender and race or ethnicity: White men   | \$109,804                        |
| Gender and race or ethnicity: White women   | \$91,862                         |
| Gender and race or ethnicity: Men from historically disadvantaged racial or ethnic groups   | \$100,746                        |
| Gender and race or ethnicity: Women from historically disadvantaged racial or ethnic groups | \$86,251                         |
| Disability status: Persons without disabilities   | \$96,530                         |
| Disability status: Persons with disabilities  | \$85,419                         |
| Disability status: Targeted disabilities  | \$84,459                         |
| Disability status: Non-targeted disabilities  | \$85,945                         |
| Veteran status: Non-veterans  | \$95,270                         |
| Veteran status: Veterans  | \$96,541                         |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Historically disadvantaged racial or ethnic groups include the following Office of Personnel Management (OPM) categories: Black or African American, Hispanic or Latino, Asian, American Indian or Alaska Native, Native Hawaiian or Other Pacific Islander, and two or more races. “Persons with disabilities” refers to those who self-identified on OPM’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status). In this report, we use gender terms of “women” and “men” to describe female and male employees. We calculated average annual salary based on fourth quarter data from each year. Salary data have been adjusted for inflation to 2022 dollars.

**Table 49: Variables Used and Resulting Relative Salary from Adjusted Analysis of Salary in IRS, Fiscal Years 2013 to 2022**

| Control variables  | Average salary difference (standard error): Percent | Average salary difference (standard error): Dollar amount |
|--|---|---|
| Compared to men: Women   | -16.7%***   | -\$17,123***  |
| Compared to men: Women   | (0.3%)  | (\$256)   |
| Compared to White: Historically disadvantaged racial or ethnic groups        | -5.7%***  | -\$6,080***   |
| Compared to White: Historically disadvantaged racial or ethnic groups        | (0.2%)  | (\$240)   |
| Compared to persons without disabilities: Persons with targeted disabilities | -4.1%***  | -\$3,045***   |

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| <b>Control variables</b>   | <b>Average salary difference (standard error): Percent</b> | <b>Average salary difference (standard error): Dollar amount</b> |
|--|--|--|
| Compared to persons without disabilities: Persons with targeted disabilities               | (0.5%)   | (\$395)  |
| Compared to persons without disabilities: Persons with non-targeted disabilities           | -1.8%***   | -\$1,662***  |
| Compared to persons without disabilities: Persons with non-targeted disabilities           | (0.2%)   | (\$194)  |
| Compared to non-veterans: Veterans   | 3.2%***  | \$1,338***   |
| Compared to non-veterans: Veterans   | (0.5%)   | (\$506)  |
| Compared to employees who entered IRS at age 40 or younger: Age at entry over 40 years old | 0.5%   | -\$864**   |
| Compared to employees who entered IRS at age 40 or younger: Age at entry over 40 years old | (0.3%)   | (\$350)  |
| Compared to nonmission-critical occupations: Contact representative                        | -8.9%***   | -\$6,007***  |
| Compared to nonmission-critical occupations: Contact representative                        | (0.2%)   | (\$130)  |
| Compared to nonmission-critical occupations: Criminal investigator                         | 17.3%***   | \$7,634***   |
| Compared to nonmission-critical occupations: Criminal investigator                         | (0.7%)   | (\$685)  |
| Compared to nonmission-critical occupations: Information technology management             | 12.7%***   | \$4,481***   |
| Compared to nonmission-critical occupations: Information technology management             | (0.8%)   | (\$390)  |
| Compared to nonmission-critical occupations: Revenue agent                                 | 8.4%***  | \$703**  |
| Compared to nonmission-critical occupations: Revenue agent                                 | (0.3%)   | (\$279)  |
| Compared to nonmission-critical occupations: Revenue officer                               | -0.7%***   | -\$3,721***  |
| Compared to nonmission-critical occupations: Revenue officer                               | (0.3%)   | (\$238)  |
| Compared to nonmission-critical occupations: Tax examiner                                  | -8.5%***   | -\$5,707***  |
| Compared to nonmission-critical occupations: Tax examiner                                  | (0.3%)   | (\$122)  |
| Constant   | 1107.4%***   | \$76,129***  |
| Constant   | (0.5%)   | (\$472)  |
| Years of IRS service (including the number of years and the squared number of years)       | YES  | YES  |
| Fiscal year fixed effects  | YES  | YES  |
| Number of employees  | 115,027  | 115,027  |

| Control variables                              | Average salary difference (standard error): Percent | Average salary difference (standard error): Dollar amount |
|--|---|---|
| Observations (employees * the number of years) | 683,067   | 683,067   |

Legend: \*\*\* = statistically significant at p-value < 0.01; \*\* = statistically significant at p-value < 0.05; YES= controls applied.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Historically disadvantaged racial or ethnic groups include the following Office of Personnel Management (OPM) categories: Black or African American, Hispanic or Latino, Asian, American Indian or Alaska Native, Native Hawaiian or Other Pacific Islander, and two or more races. "Persons with disabilities" refers to those who self-identified on OPM's Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability. "Veterans" refers to employees claiming eligibility for veterans' preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status). In this report, we use gender terms of "women" and "men" to describe female and male employees. Salary data have been adjusted for inflation to 2022 dollars. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in salary; thus, our regression results do not establish a causal relationship between demographic characteristics and salary outcomes.

**Table 50: Relative Salary for Individual Racial or Ethnic Groups at IRS, Fiscal Years 2013 to 2022**

| Control variables  | Average salary difference (standard error): Percent | Average salary difference (standard error): Dollar amount |
|--|---|---|
| Compared to White: Black or African American                 | -5.9%***  | -\$6,591***   |
| Compared to White: Black or African American                 | (0.3%)  | (\$258)   |
| Compared to White: Hispanic or Latino                        | -16.5%***   | -\$15,500***  |
| Compared to White: Hispanic or Latino                        | (0.3%)  | (\$321)   |
| Compared to White: Asian                                     | 16.6%***  | \$15,322***   |
| Compared to White: Asian                                     | (0.5%)  | (\$519)   |
| Compared to White: American Indian or Alaska Native          | -10.4%***   | -\$8,481***   |
| Compared to White: American Indian or Alaska Native          | (1.7%)  | (\$1,264)   |
| Compared to White: Native Hawaiian or Other Pacific Islander | 3.2%  | \$1,636   |
| Compared to White: Native Hawaiian or Other Pacific Islander | (3.0%)  | (\$2,891)   |
| Compared to White: Two or more races                         | -4.6%***  | -\$5,936***   |
| Compared to White: Two or more races                         | (1.1%)  | (\$1,034)   |

Legend: \*\*\* = statistically significant at p-value < 0.01.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Salary data have been adjusted for inflation to 2022 dollars. In all models, we additionally controlled for gender; disability status; veteran status; whether the employee was over age 40 when hired at IRS; years of IRS service; occupation groups; and fiscal years. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in salary; thus, our regression results do not establish a causal relationship between demographic characteristics and salary outcomes.

**Table 51: Relative Salary for Gender and Racial or Ethnic Groups at IRS, Fiscal Years 2013 to 2022**

| Control variables  | Average salary difference (standard error): Percent | Average salary difference (standard error): Dollar amount |
|--|---|---|
| Compared to White men: White women   | -18.2%***   | -\$18,421***  |
| Compared to White men: White women   | (0.3%)  | (\$327)   |
| Compared to White men: Men from historically disadvantaged racial or ethnic groups | -7.9%***  | -\$8,027***   |
| Compared to White men: Men from historically disadvantaged racial or ethnic groups | (0.4%)  | (\$401)   |



| Control variables  | Average salary difference (standard error): Percent | Average salary difference (standard error): Dollar amount |
|--|---|---|
| Compared to White men: Women from historically disadvantaged racial or ethnic groups | -22.7%***   | -\$23,445***  |
| Compared to White men: Women from historically disadvantaged racial or ethnic groups | (0.3%)  | (\$310)   |

Legend: \*\*\* = statistically significant at p-value < 0.01.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Historically disadvantaged racial or ethnic groups include the following Office of Personnel Management categories: Black or African American, Hispanic or Latino, Asian, American Indian or Alaska Native, Native Hawaiian or Other Pacific Islander, and two or more races. Salary data have been adjusted for inflation to 2022 dollars. In all models, we additionally controlled for disability status; veteran status; whether the employee was over age 40 when hired at IRS; years of IRS service; occupation groups; and fiscal years. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in salary; thus, our regression results do not establish a causal relationship between demographic characteristics and salary outcomes.

**Table 52: Relative Salary for Persons with Disabilities at IRS, Fiscal Years 2013 to 2022**

| Control variables   | Average salary difference (standard error): Percent | Average salary difference (standard error): Dollar amount |
|---|---|---|
| Compared to persons without disabilities: Persons with disabilities | -2.2%***  | -\$1,926***   |
| Compared to persons without disabilities: Persons with disabilities | (0.2%)  | (\$173)   |

Legend: \*\*\* = statistically significant at p-value < 0.01.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: "Persons with disabilities" refers to those who self-identified on OPM's Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability. Salary data have been adjusted for inflation to 2022 dollars. In all models, we additionally controlled for gender; race or ethnicity; veteran status; whether the employee was over age 40 when hired at IRS; years of IRS service; occupation groups; and fiscal years. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in salary; thus, our regression results do not establish a causal relationship between demographic characteristics and salary outcomes.

## Separation

**Table 53: Average Separation Rates of IRS Employees by Demographic Group and Separation Reason, Fiscal Years 2013 to 2022**

| Demographic group   | Separation reason: All | Separation reason: All except death | Separation reason: All except death and retirement |
|---|------------------------|-------------------------------------|--|
| Overall   | 8.3%                   | 8.2%                                | 8.0%   |
| Gender: Men   | 7.7%                   | 7.5%                                | 7.2%   |
| Gender: Women   | 8.7%                   | 8.7%                                | 8.5%   |
| Race or ethnicity: White  | 8.5%                   | 8.4%                                | 8.1%   |
| Race or ethnicity: Historically disadvantaged racial or ethnic groups                       | 8.2%                   | 8.1%                                | 7.9%   |
| Race or ethnicity: Black or African American  | 7.8%                   | 7.6%                                | 7.4%   |
| Race or ethnicity: Hispanic or Latino   | 9.8%                   | 9.8%                                | 9.7%   |
| Race or ethnicity: Asian  | 6.0%                   | 5.9%                                | 5.7%   |
| Race or ethnicity: American Indian or Alaska Native   | 11.1%                  | 11.1%                               | 11.1%  |
| Race or ethnicity: Native Hawaiian or Other Pacific Islander                                | 9.1%                   | 9.1%                                | 8.5%   |
| Race or ethnicity: Two or more races  | 9.6%                   | 9.5%                                | 9.3%   |
| Gender and race or ethnicity: White men   | 8.1%                   | 8.0%                                | 7.6%   |
| Gender and race or ethnicity: White women   | 8.8%                   | 8.7%                                | 8.5%   |
| Gender and race or ethnicity: Men from historically disadvantaged racial or ethnic groups   | 7.2%                   | 7.1%                                | 6.9%   |
| Gender and race or ethnicity: Women from historically disadvantaged racial or ethnic groups | 8.7%                   | 8.6%                                | 8.5%   |
| Disability status: Persons without disabilities   | 8.3%                   | 8.2%                                | 8.0%   |
| Disability status: Persons with disabilities  | 8.0%                   | 7.9%                                | 7.4%   |
| Disability status: Targeted disabilities  | 8.0%                   | 7.9%                                | 7.6%   |
| Disability status: Non-targeted disabilities  | 8.1%                   | 7.9%                                | 7.3%   |
| Veteran status: Non-veterans  | 8.3%                   | 8.2%                                | 8.1%   |
| Veteran status: Veterans  | 8.1%                   | 7.9%                                | 7.4%   |

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Historically disadvantaged racial or ethnic groups include the following Office of Personnel Management (OPM) categories: Black or African American, Hispanic or Latino, Asian, American Indian or Alaska Native, Native Hawaiian or Other Pacific Islander, and two or more races. “Persons with disabilities” refers to those who self-identified on OPM’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status). In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 54: Variables Used and Resulting Odds Ratios from Adjusted Analysis of Separation at IRS, Fiscal Years 2013 to 2022**

| <b>Control variables</b>   | <b>Separation reason: All: Odds ratio (standard error)</b> | <b>Separation reason: All except death: Odds ratio (standard error)</b> | <b>Separation reason: All except death and retirement: Odds ratio (standard error)</b> |
|--|--|---|--|
| Compared to men: Women   | 1.034  | 1.040   | 1.050*   |
| Compared to men: Women   | (0.029)  | (0.030)   | (0.031)  |
| Compared to White: Historically disadvantaged racial or ethnic groups                      | 1.063**  | 1.063**   | 1.080***   |
| Compared to White: Historically disadvantaged racial or ethnic groups                      | (0.029)  | (0.029)   | (0.030)  |
| Compared to persons without disabilities: Persons with targeted disabilities               | 0.886*   | 0.887*  | 0.900  |
| Compared to persons without disabilities: Persons with targeted disabilities               | (0.064)  | (0.064)   | (0.067)  |
| Compared to persons without disabilities: Persons with non-targeted disabilities           | 0.964  | 0.953   | 0.913*   |
| Compared to persons without disabilities: Persons with non-targeted disabilities           | (0.047)  | (0.047)   | (0.047)  |
| Compared to non-veterans: Veterans   | 0.986  | 0.987   | 0.959  |
| Compared to non-veterans: Veterans   | (0.039)  | (0.040)   | (0.040)  |
| Compared to employees who entered IRS at age 40 or younger: Age at entry over 40 years old | 0.969  | 0.959   | 0.887***   |
| Compared to employees who entered IRS at age 40 or younger: Age at entry over 40 years old | (0.027)  | (0.026)   | (0.025)  |
| Compared to nonmission-critical occupations: Contact representative                        | 0.734***   | 0.729***  | 0.722***   |
| Compared to nonmission-critical occupations: Contact representative                        | (0.026)  | (0.026)   | (0.026)  |
| Compared to nonmission-critical occupations: Criminal investigator                         | 0.333***   | 0.336***  | 0.319***   |
| Compared to nonmission-critical occupations: Criminal investigator                         | (0.050)  | (0.050)   | (0.049)  |
| Compared to nonmission-critical occupations: Information technology management             | 0.151***   | 0.144***  | 0.126***   |
| Compared to nonmission-critical occupations: Information technology management             | (0.010)  | (0.010)   | (0.010)  |
| Compared to nonmission-critical occupations: Revenue agent                                 | 0.845***   | 0.847***  | 0.859***   |
| Compared to nonmission-critical occupations: Revenue agent                                 | (0.048)  | (0.048)   | (0.049)  |
| Compared to nonmission-critical occupations: Revenue officer                               | 0.964  | 0.970   | 0.985  |
| Compared to nonmission-critical occupations: Revenue officer                               | (0.070)  | (0.071)   | (0.072)  |
| Compared to nonmission-critical occupations: Tax examiner                                  | 0.828***   | 0.824***  | 0.810***   |
| Compared to nonmission-critical occupations: Tax examiner                                  | (0.037)  | (0.037)   | (0.037)  |
| Constant   | 3.603***   | 3.798***  | 3.801***   |
|  | (0.498)  | (0.528)   | (0.563)  |
| Duration   | YES  | YES   | YES  |
| Fiscal year fixed effects  | YES  | YES   | YES  |
| Observations   | 88,227   | 88,227  | 88,227   |

Legend: \*\*\* = statistically significant at p-value < 0.01; \*\* = statistically significant at p-value < 0.05; \* = statistically significant at p-value < 0.10; YES = controls applied.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Odds ratios that are statistically significant and lower than 1.00 indicate that individuals with the given characteristic are less likely to separate from IRS, while odds ratios that are statistically significant and greater than 1.00 indicate that individuals with that characteristic are more likely to separate from IRS. We conducted discrete-time duration analysis using logit models to analyze the time duration (number of years) before separation from IRS. In all models, we controlled for the length of time at IRS prior to the first separation. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in odds of separation; thus, our regression results do not establish a causal relationship between demographic characteristics and separation outcomes. Historically disadvantaged racial or ethnic groups include the following Office of Personnel Management categories (OPM): Black or African American, Hispanic or Latino, Asian, American Indian or Alaska Native, Native Hawaiian or Other Pacific Islander, and two or more races. In this report, we use gender terms of “women” and “men” to describe female and male employees. “Persons with disabilities” refers to those who self-identified on OPM’s Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability. “Veterans” refers to employees claiming eligibility for veterans’ preference points based on having served in the armed forces (excluding those claiming eligibility based on familial or spousal status).

**Table 55: Odds Ratios for Separation by Race or Ethnicity at IRS, Fiscal Years 2013 to 2022**

| Control variables  | Separation reason: All: Odds ratio (standard error) | Separation reason: All except death: Odds ratio (standard error) | Separation reason: All except death and retirement: Odds ratio (standard error) |
|--|---|--|---|
| Compared to White: Black or African American                 | 1.074**   | 1.068**  | 1.078**   |
| Compared to White: Black or African American                 | (0.035)   | (0.035)  | (0.036)   |
| Compared to White: Hispanic or Latino                        | 1.100**   | 1.106***   | 1.130***  |
| Compared to White: Hispanic or Latino                        | (0.041)   | (0.042)  | (0.043)   |
| Compared to White: Asian                                     | 0.882**   | 0.889**  | 0.911   |
| Compared to White: Asian                                     | (0.050)   | (0.050)  | (0.053)   |
| Compared to White: American Indian or Alaska Native          | 1.395*  | 1.415*   | 1.494**   |
| Compared to White: American Indian or Alaska Native          | (0.261)   | (0.265)  | (0.281)   |
| Compared to White: Native Hawaiian or Other Pacific Islander | 1.100   | 1.118  | 1.090   |
| Compared to White: Native Hawaiian or Other Pacific Islander | (0.319)   | (0.324)  | (0.328)   |
| Compared to White: Two or more races                         | 1.254***  | 1.253***   | 1.270***  |
| Compared to White: Two or more races                         | (0.109)   | (0.109)  | (0.113)   |

Legend: \*\*\* = statistically significant at p-value < 0.01; \*\* = statistically significant at p-value < 0.05; \* = statistically significant at p-value < 0.10.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Odds ratios that are statistically significant and lower than 1.00 indicate that individuals with the given characteristic are less likely to separate from IRS, while odds ratios that are statistically significant and greater than 1.00 indicate that individuals with that characteristic are more likely to separate from IRS. We conducted discrete-time duration analysis using logit models to analyze the time duration (number of years) before separation from IRS. In all models, we additionally controlled for gender; disability status; veteran status; the length of time at IRS prior to the first separation; whether the employee was over age 40 when hired at IRS; occupation groups; and fiscal years. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in odds of separation; thus, our regression results do not establish a causal relationship between demographic characteristics and separation outcomes.

**Table 56: Odds Ratios for Separation by Gender and Race or Ethnicity at IRS, Fiscal Years 2013 to 2022**

| Control variables                  | Separation reason: All: Odds ratio (standard error) | Separation reason: All except death: Odds ratio (standard error) | Separation reason: All except death and retirement: Odds ratio (standard error) |
|------------------------------------|---|--|---|
| Compared to White men: White women | 0.961   | 0.966  | 0.977   |
| Compared to White men: White women | (0.040)   | (0.040)  | (0.042)   |

| Control variables  | Separation reason: All: Odds ratio (standard error) | Separation reason: All except death: Odds ratio (standard error) | Separation reason: All except death and retirement: Odds ratio (standard error) |
|--|---|--|---|
| Compared to White men: Men from historically disadvantaged racial or ethnic groups   | 0.984   | 0.984  | 1.002   |
| Compared to White men: Men from historically disadvantaged racial or ethnic groups   | (0.041)   | (0.042)  | (0.043)   |
| Compared to White men: Women from historically disadvantaged racial or ethnic groups | 1.078**   | 1.084**  | 1.112***  |
| Compared to White men: Women from historically disadvantaged racial or ethnic groups | (0.040)   | (0.041)  | (0.043)   |

Legend: \*\*\* = statistically significant at p-value < 0.01; \*\* = statistically significant at p-value < 0.05.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Odds ratios that are statistically significant and lower than 1.00 indicate that individuals with the given characteristic are less likely to separate from IRS, while odds ratios that are statistically significant and greater than 1.00 indicate that individuals with that characteristic are more likely to separate from IRS. We conducted discrete-time duration analysis using logit models to analyze the time duration (number of years) before separation from IRS. In all models, we additionally controlled for disability status; veteran status; the length of time at IRS prior to the first separation; whether the employee was over age 40 when hired at IRS; occupation groups; and fiscal years. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in odds of separation; thus, our regression results do not establish a causal relationship between demographic characteristics and separation outcomes. Historically disadvantaged racial or ethnic groups include the following Office of Personnel Management categories: Black or African American, Hispanic or Latino, Asian, American Indian or Alaska Native, Native Hawaiian or Other Pacific Islander, and two or more races. In this report, we use gender terms of “women” and “men” to describe female and male employees.

**Table 57: Odds Ratios for Separation for Persons with Disabilities at IRS, Fiscal Years 2013 to 2022**

| Control variables   | Separation reason: All: Odds ratio (standard error) | Separation reason: All except death: Odds ratio (standard error) | Separation reason: All except death and retirement: Odds ratio (standard error) |
|---|---|--|---|
| Compared to persons without disabilities: Persons with disabilities | 0.940   | 0.932*   | 0.909**   |
| Compared to persons without disabilities: Persons with disabilities | (0.039)   | (0.039)  | (0.040)   |

Legend: \*\* = statistically significant at p-value < 0.05; \* = statistically significant at p-value < 0.10.

Source: GAO analysis of Internal Revenue Service (IRS) data. | GAO-24-107365

Note: Odds ratios that are statistically significant and lower than 1.00 indicate that individuals with the given characteristic are less likely to separate from IRS, while odds ratios that are statistically significant and greater than 1.00 indicate that individuals with that characteristic are more likely to separate from IRS. We conducted discrete-time duration analysis using logit models to analyze the time duration (number of years) before separation from IRS. In all models, we additionally controlled for gender; race or ethnicity; veteran status; the length of time at IRS prior to the first separation; whether the employee was over age 40 when hired at IRS; occupation groups; and fiscal years. While various independent variables capture and control for many characteristics across demographic groups, unobserved factors may account for differences in odds of separation; thus, our regression results do not establish a causal relationship between demographic characteristics and separation outcomes. “Persons with disabilities” refers to those who self-identified on Office of Personnel Management Standard Form 256, *Self-Identification of Disability Form*, as having a targeted or non-targeted disability.

## 2022 Federal Employee Viewpoint Survey Results

**Table 58: Mean Response to Federal Employee Viewpoint Survey Diversity, Equity, Inclusion, and Accessibility (DEIA) Questions by Demographic Group, Fiscal Year 2022**

| Demographic group (category) | Demographic group (category member)        | Question category <sup>a</sup> : DEIA overall | Question category <sup>a</sup> : Diversity | Question category <sup>a</sup> : Equity | Question category <sup>a</sup> : Inclusion | Question category <sup>a</sup> : Accessibility |
|------------------------------|--|---|--|---|--|--|
| Race                         | White                                      | 3.61  | 4.10                                       | 3.89                                    | 4.02                                       | 3.81   |
| Race                         | Black or African American                  | 3.40  | 3.88                                       | 3.76                                    | 3.96                                       | 3.79   |
| Race                         | Asian                                      | 3.55  | 4.04                                       | 3.94                                    | 4.10                                       | 3.91   |
| Race                         | American Indian or Alaska Native           | 3.11  | 3.64                                       | 3.40                                    | 3.64                                       | 3.39   |
| Race                         | Native Hawaiian or Other Pacific Islander  | 3.16  | 3.71                                       | 3.56                                    | 3.84                                       | 3.58   |
| Race                         | Two or more races                          | 3.43  | 3.90                                       | 3.73                                    | 3.84                                       | 3.68   |
| Ethnicity                    | Hispanic or Latino                         | 3.44  | 3.97                                       | 3.79                                    | 3.97                                       | 3.76   |
| Ethnicity                    | Not Hispanic or Latino                     | 3.54  | 4.02                                       | 3.84                                    | 4.00                                       | 3.79   |
| Gender                       | Men  | 3.62  | 4.11                                       | 3.94                                    | 4.06                                       | 3.90   |
| Gender                       | Women                                      | 3.47  | 3.96                                       | 3.78                                    | 3.96                                       | 3.73   |
| Pay category                 | Federal Wage System                        | 3.43  | 3.96                                       | 3.62                                    | 3.90                                       | 3.67   |
| Pay category                 | General Schedule (GS) 1 to GS-6            | 3.29  | 3.87                                       | 3.66                                    | 3.85                                       | 3.68   |
| Pay category                 | GS-7 to GS-12                              | 3.35  | 3.86                                       | 3.68                                    | 3.87                                       | 3.66   |
| Pay category                 | GS-13 to GS-15                             | 3.77  | 4.21                                       | 4.04                                    | 4.15                                       | 3.97   |
| Pay category                 | Senior Executive Service                   | 4.00  | 4.43                                       | 4.32                                    | 4.42                                       | 4.41   |
| Pay category                 | Senior level or scientific or professional | 4.01  | 4.50                                       | 4.42                                    | 4.51                                       | 4.48   |
| Pay category                 | Other                                      | 3.70  | 4.18                                       | 3.97                                    | 4.08                                       | 3.99   |
| Military service             | No prior military service                  | 3.52  | 4.00                                       | 3.82                                    | 3.98                                       | 3.76   |
| Military service             | Currently in National Guard                | 3.45  | 4.04                                       | 3.76                                    | 4.04                                       | 3.99   |
| Military service             | Retired                                    | 3.55  | 4.12                                       | 3.90                                    | 4.03                                       | 3.96   |
| Military service             | Separated or discharged                    | 3.49  | 4.03                                       | 3.84                                    | 3.97                                       | 3.86   |

Source: GAO analysis of Office of Personnel Management Federal Employee Viewpoint Survey data. | GAO-24-107365

Note: We numerically coded the six survey response options for DEIA questions as follows: strongly agree (5), agree (4), neither agree nor disagree (3), disagree (2), strongly disagree (1), and no basis to judge/do not know (not applicable). We then calculated a mean response for each demographic group across the different question categories. Means range from 1 to 5 and a higher mean indicates more positive views towards DEIA at the Internal

Revenue Service. Estimates are derived from sample surveys and have sampling error, ranging from 0.5 to 29.7 percent of the estimates. In this report, we use gender terms of “women” and “men” to describe female and male employees.

<sup>3</sup>In 2022, the Office of Personnel Management added 13 questions to the Federal Employee Viewpoint Survey related to DEIA. These questions were split into four categories: diversity (two questions), equity (three questions), inclusion (five questions), and accessibility (three questions).

**Table 59: Mean Response to Federal Employee Viewpoint Survey Question on Supervisory Commitment to a Workforce Representative of All Segments of Society by Demographic Group, Fiscal Years 2018 to 2022**

| Demographic group (category) | Demographic group (category member)        | Fiscal year: 2018 | Fiscal year: 2019 | Fiscal year: 2020 | Fiscal year: 2021 | Fiscal year: 2022 |
|------------------------------|--|-------------------|-------------------|-------------------|-------------------|-------------------|
| Race                         | White                                      | 4.11              | 4.14              | 4.35              | 4.37              | 4.29              |
| Race                         | Black or African American                  | 3.92              | 3.92              | 4.13              | 4.16              | 4.09              |
| Race                         | Asian                                      | 4.10              | 4.10              | 4.33              | 4.34              | 4.25              |
| Race                         | American Indian or Alaska Native           | 3.69              | 3.82              | 3.94              | 4.03              | 3.84              |
| Race                         | Native Hawaiian or Other Pacific Islander  | 3.90              | 3.63              | 4.17              | 4.28              | 3.98              |
| Race                         | Two or more races                          | 3.85              | 3.93              | 4.14              | 4.09              | 4.13              |
| Ethnicity                    | Hispanic or Latino                         | 3.98              | 4.01              | 4.16              | 4.27              | 4.17              |
| Ethnicity                    | Not Hispanic or Latino                     | 4.04              | 4.07              | 4.29              | 4.30              | 4.22              |
| Gender                       | Men  | 4.14              | 4.17              | 4.36              | 4.41              | 4.30              |
| Gender                       | Women                                      | 3.97              | 4.00              | 4.22              | 4.23              | 4.17              |
| Pay category                 | Federal Wage System                        | 3.97              | 4.20              | 4.21              | 4.18              | 4.02              |
| Pay category                 | General Schedule (GS) 1 to GS-6            | 3.78              | 3.83              | 4.01              | 4.10              | 4.05              |
| Pay category                 | GS-7 to GS-12                              | 3.90              | 3.92              | 4.12              | 4.16              | 4.09              |
| Pay category                 | GS-13 to GS-15                             | 4.23              | 4.27              | 4.46              | 4.52              | 4.39              |
| Pay category                 | Senior Executive Service                   | 4.42              | 4.55              | 4.62              | 4.55              | 4.51              |
| Pay category                 | Senior level or scientific or professional | 4.16              | 4.39              | 4.50              | 4.70              | 4.56              |
| Pay category                 | Other                                      | 4.14              | 4.18              | 4.36              | 4.33              | 4.31              |
| Military service             | No prior military service                  | 4.04              | 4.05              | 4.26              | 4.29              | 4.21              |
| Military service             | Currently in National Guard                | 3.85              | 3.93              | 4.30              | 4.52              | 4.20              |
| Military service             | Retired                                    | 4.09              | 4.17              | 4.40              | 4.40              | 4.25              |
| Military service             | Separated or discharged                    | 4.00              | 4.05              | 4.27              | 4.27              | 4.19              |

Source: GAO analysis of Office of Personnel Management Federal Employee Viewpoint Survey data. | GAO-24-107365

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**Letter**

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Note: We numerically coded the six survey response options for this question as follows: strongly agree (5); agree (4); neither agree nor disagree (3); disagree (2); strongly disagree (1); and no basis to judge/do not know (not applicable). We then calculated a mean response for each demographic group. Means range from 1 to 5 and a higher mean indicates more positive views towards supervisory commitment to a representative workforce at the Internal Revenue Service. Estimates are derived from sample surveys and have sampling error, ranging from 0.5 to 28.9 percent of the estimates. In this report, we use gender terms of “women” and “men” to describe female and male employees.





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