# POSITION DESCRIPTION

# Commissioner of the internal Revenue Service, department of the treasury

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| **OVERVIEW** |
| Senate Committee | Finance |
| Agency Mission | The Treasury Department is the executive agency responsible for promoting economic prosperity and ensuring the financial security of the United States.[[1]](#endnote-1)  |
| Position Overview | The IRS commissioner is responsible for presiding over the nation’s tax system, ensuring that the agency maintains an appropriate balance between taxpayer service and tax enforcement, and administering the tax code with fairness and integrity.[[2]](#endnote-2) The commissioner serves a five-year term. This is an operations, not a policy job; the secretary of the treasury does tax policy. |
| Compensation | Level III $165,300 (5 U.S.C. § 5314)[[3]](#endnote-3) |
| Position Reports to | Secretary of the Treasury |
| **RESPONSIBILITIES** |
| Management Scope | The IRS is the largest Treasury bureau, with more than 100,000 employees throughout the U.S., and a budget of more than $10 billion. Primary operating divisions and enforcement functions report through a deputy commissioner for services and enforcement, and support functions report through a deputy commissioner for operations support.[[4]](#endnote-4) |
| Primary Responsibilities | * Administers, manages, conducts, directs and supervises the execution and application of the internal revenue laws, or related statutes and tax conventions to which the U.S. is a party
* Recommends to the president a candidate for appointment as chief counsel for the Internal Revenue Service when a vacancy occurs, and recommends to the president the removal of such chief counsel
* Ensures that IRS employees are familiar with and act in accord with taxpayer rights, including the right to be informed; the right to quality service; the right to pay no more than the correct amount of tax; the right to challenge the position of the IRS and be heard; the right to appeal an IRS decision in an independent forum; the right to finality; the right to privacy and confidentiality; the right to retain representation; and the right to a fair and just tax system (26 U.S.C. § 7803)
* Oversees tax collection and compliance activities organized according to wage and investment; large business and international; small business, self-employed, tax exempt and government entities; criminal investigation functions; information technology; and an appeals function
* Oversees general management and support functions[[5]](#endnote-5)
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| Strategic Goals and Priorities | [Depends on the policy priorities of the administration] |
| **REQUIREMENTS AND COMPETENCIES** |
| Requirements | * Management experience with large public agencies, including federal agencies
* Experience in crisis management
* Extensive experience communicating with the public: meeting with clients, testifying on Capitol Hill, managing customer networks and working with the press
* Experience managing federal oversight, inspectors general and congressional committees
* Understanding of large IT systems and the roles they can play in operations, including call centers
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| Competencies | * Excellent leadership skills
* Ability to withstand criticism
* Ability to work with and lead federal career staff, since there are only two IRS political appointees
* Ability to continually engage in modernization efforts
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| **PAST APPOINTEES** |
| John Koskinen (2013 to present) – Non-Executive Chairman, Freddie Mac; President, U.S. Soccer Foundation; Deputy Mayor and City Administrator of Washington, D.C. |
| Douglas Shulman (2008 to 2012) – Vice Chairman, Financial Industry Regulatory Authority; Board Director, Depository Trust & Clearing Corporation; Board Director, World Federation of Exchanges |
| Mark Everson (2003 to 2007) – Deputy Director for Management, Office of Management and Budget; Controller, Office of Federal Finance Management; Vice President of Finance, SC International Services Inc.  |

1. Partnership for Public Service agency profile [↑](#endnote-ref-1)
2. <https://www.irs.gov/uac/commissioner-john-koskinen> [↑](#endnote-ref-2)
3. The Consolidated Appropriations Act, 2017 (Public Law 115-31, May 5, 2017), contains a provision that continues the freeze on the payable pay rates for certain senior political officials at 2013 levels during calendar year 2017. [↑](#endnote-ref-3)
4. OPM [↑](#endnote-ref-4)
5. OPM [↑](#endnote-ref-5)