Organizational resilience is the quality that would enable an organization to restore itself or thrive following a disruption that substantially compromises its ability to accomplish its mission. Five categories of attributes can help an organization be more resilient: robust emergency planning, flexible organizational assets that can be accessed during times of change, leadership capacity distributed through the organization, a committed and skilled workforce, and strong relationships with internal networks and outside organizations. Although each of these categories is important, the characteristics of whatever disruption an organization faces may make some attributes more valuable than others.

In its emergency planning, IRS has learned from experiences requiring organizational resilience. For example, during the peak operations of the 2008 filing season, the economic stimulus legislation required that the IRS process stimulus payments totaling $94 billion. Through adjustments to the workforce, IRS was able to implement the change and delivered a generally successful filing season, while making key trade-offs. Although the IRS has learned from past events, its current test and exercise strategy is limited. Functional or full-scale exercises—which are not part of IRS’s strategy—provide more realistic conditions and a better experience to prepare the leadership and emergency personnel to contend with an actual event.

Demonstrating the ways that IRS has flexible organizational assets that can be accessed during times of change, IRS strategically has made some operations redundant, which allows work to be shifted between offices when needed. The IRS has also exhibited the capability to use seasonal workers to increase its workforce after a disruption, as was the case in the support it provided to the Federal Emergency Management Agency after Hurricane Katrina.

In building leadership and a committed workforce, the IRS has numerous formal training and development initiatives to build the leadership capability of both its management team as well as its non supervisory employees. While IRS employees understand how their work contributes to the IRS’s goals and priorities, currently less than half of IRS employees believe that agency leaders and managers generate motivation and commitment in the workforce. A number of IRS initiatives are now in place to address this issue, including coaching of managers based on employee feedback survey data and outreach by managers to IRS employees.

Lastly, IRS is highly networked both within and outside of IRS, which provides opportunities for accessing additional resources after a disruption. IRS has requirements for including internal stakeholders in tests and exercises. When IRS has involved external stakeholders in tests and exercises, it has proven useful, but this practice is neither formalized nor widespread.