



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

10.6.8

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EFFECTIVE DATE

(09-26-2025)

PURPOSE

- (1) This transmits new IRM 10.6.8 Automated External Defibrillator (AED) Program, catalog number 95615T.
- (2) Automated External Defibrillators (AEDs) are specialized medical devices designed to recognize and treat certain lethal heart rhythms in the setting of a cardiac arrest. AEDs deliver an electrical shock to persons experiencing sudden, serious cardiac arrhythmia or arrest.

MATERIAL CHANGES

- (1) This is a new IRM.

EFFECT ON OTHER DOCUMENTS

This is referenced in IRM 1.4.12 *Reference Guide for Managers Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices* and IRM 1.14.5.3.10 *Occupational Health and Safety Program, First Aid*.

AUDIENCE

IRM 10.6.8 applies to all organizations and individuals involved in preparing for or implementing the AED program.

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10.6.8

Automated External Defibrillator (AED) Program

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10.6.8.1
(09-26-2025)
**Program Scope and
Objectives**

- (1) Purpose:
 - a. The purpose of this IRM is to describe the Automated External Defibrillator (AED) program and to establish consistent guidelines for application, location, maintenance, and various other components in accordance with Federal workplace and other requirements;
 - b. The purpose of the AED program is to provide life-saving equipment and Cardiopulmonary Resuscitation (CPR) AED training as defined by *2022 National Agreement*, Article 27 Section 5;
 - c. Provide guidance to AED program users.
- (2) Audience:
 - a. The audience is the AED Program Manager and alternates, AED Area Leads, AED coordinators, and Volunteer Lay Responders in the AED program; and IRS employees seeking information on the AED program;
 - b. The AED Team members are the AED Program Manager and alternates, AED Area Leads, and IRS employee volunteers who serve as AED Program Coordinators, Volunteer Lay Responders; and also the contract administration.
- (3) Policy Owner:
 - a. The AED program is to be overseen by the Office of Continuity Operations, Field Operations Office in the Deputy Chief Operating Officer, COO:DCOO:CO:FOO.
- (4) Program Owner:
 - a. The AED Program owner is the same as the Policy Owner.
- (5) Stakeholders:
 - a. Stakeholders are primarily members of Field Operations Office, AED Coordinators, Volunteer Lay Responders, and the Contractor administration, but include all individuals working in any POD with an AED.

10.6.8.1.1
(09-26-2025)
Background

- (1) AEDs are specialized medical devices designed to recognize and treat certain lethal heart rhythms in the setting of a cardiac arrest. AEDs deliver an electrical shock to persons experiencing sudden, serious cardiac arrhythmia or arrest (ventricular fibrillation or ventricular tachycardia).
- (2) AEDs provide auditory and visual prompts to assist first responders in treating a cardiac arrest. AEDs have been shown to decrease mortality when used by trained persons and used in conjunction with cardiopulmonary resuscitation (CPR).
- (3) An AED is safe to use by anyone who has been trained in AED/CPR. IRS provides AED/CPR certification training that is recommended by the American Heart Association and the American Safety & Health Institute for employees who are interested in becoming Volunteer Lay Responders. These trained Volunteer Lay Responders become members of the AED Emergency Response Team for their posts of duty (PODs).
- (4) The AED Emergency Response Team members are IRS employee volunteers who serve as AED Program Coordinators and Volunteer Lay Responders.

10.6.8.1.2
(09-26-2025)

Authority

- (1) *Public Health Improvement Act* November 13, 2000.
- (2) *Cardiac Arrest Survival Act (CASA)* part of Public Health Improvement Act.
- (3) AEDs are located in IRS offices with more than 100 employees, in accordance with the 2022 National Agreement, Article 27, Health and Safety, Section 5.

10.6.8.1.3
(09-26-2025)

Responsibilities

- (1) It is the responsibility of the Service to maintain a safe and healthy workplace. This includes having AEDs in IRS offices with greater than 100 employees as well as trained personnel for the equipment.

10.6.8.1.4
(09-26-2025)

Program Reports

- (1) The Contractor is required to provide a report to the IRS anytime an AED is used.
- (2) Other contractor supplied reports:
 - a. Reports are available on the equipment including location, testing, local coordinators, and training completion and IRS office coverage for AED;
 - b. Monthly checks on the AED equipment are reported in the Field Operations Monthly Measures.
- (3) Metrics for internal reporting:
 - a. AED Responders trained;
 - b. Monthly equipment checks.

10.6.8.1.5
(09-26-2025)

Terms

- (1) **Cardiac Arrest** - occurs when the heart suddenly stops beating. Cardiac arrests are caused by certain types of arrhythmias that prevent the heart from pumping blood.
- (2) **Ventricular Fibrillation (VF)** is a common arrhythmia leading to cardiac arrest and death. VF is unorganized electrical activity of the heart, resulting in no blood flow or pulse that will lead to death.
- (3) **Ventricular Tachycardia (VT)** - is a cardiovascular condition that causes a heart's lower chambers to beat abnormally fast.
- (4) **Defibrillation** is the only technique that is effective in returning a heart in VF or VT to its normal rhythm. Although defibrillation has been shown to be effective in correcting this abnormality in most cases, up until the advent of AEDs defibrillation has been a medical intervention only available to be performed by credentialed health professionals and trained emergency medical service personnel.
- (5) **AEDs** are specialized medical devices designed to recognize and treat certain lethal heart rhythms in the setting of a cardiac arrest. AEDs deliver an electrical shock to persons in ventricular fibrillation or ventricular tachycardia.
- (6) **Cardiopulmonary Resuscitation** - combination of activities used to restart a person's heart and breathing.
- (7) **Pad Pak** - combination of battery and electrode pads for an AED which deliver the shock.
- (8) **Rescue Kit** (also called **Serviceable Accessory Kit**) - Supplies required for operation of AED.

10.6.8.1.6
(09-26-2025)
Acronyms

- (1) **A&CS** - Acquisition and Contract Support Office
- (2) **AO** - Administrative Officer
- (3) **AED** - Automated External Defibrillator
- (4) **COR** - Contract Officers' Representative
- (5) **CPR** - Cardiopulmonary Resuscitation
- (6) **ENS** - Emergency Notification System
- (7) **FDA** - Food and Drug Administration
- (8) **GSA** - General Services Administration
- (9) **HHS** - Health and Human Services
- (10) **NTEU** - National Treasury Employee Union
- (11) **PAD** - Public Access Defibrillation
- (12) **SCA** - Sudden Cardiac Arrest
- (13) **SCR** - Senior Continuity Representative
- (14) **WLS** - Worklife and Leave Share

10.6.8.1.7
(09-26-2025)
Related Resources

- (1) *Federal Register : Guidelines for Public Access Defibrillation Programs in Federal Facilities.*
- (2) *H. Rept. 106-634 - CARDIAC ARREST SURVIVAL ACT OF 2000 | Congress.gov | Library of Congress.*
- (3) *American Red Cross AED.*
- (4) Other resources not available on IRS computers are **AED Save-A-Life Simulator** and **HeartHub for Patients**.
- (5) IRM 1.4.12 Senior Continuity Representatives Roles in Management of IRS Field and Headquarters Offices.
- (6) American Heart Association
- (7) American Safety & Health Institute
- (8) Desk Guide for IRS Automated External Defibrillator (AED) Program.

10.6.8.2
(09-26-2025)
Purpose of AED program

- (1) AEDs are specialized medical devices designed to recognize and treat certain lethal heart rhythms in the setting of a cardiac arrest. AEDs deliver an electrical shock to persons in ventricular fibrillation or ventricular tachycardia.
- (2) AEDs provide auditory and visual prompts to assist first responders in treating a cardiac arrest. AEDs have been shown to decrease mortality when used by trained persons and used in conjunction with cardiopulmonary resuscitation (CPR).
- (3) While the program seeks to certify 10% - 20% of personnel at each AED POD as CPR/AED Volunteer Lay Responders, anyone can use (and should use) an

AED in the event of sudden cardiac arrest (SCA). The goal of the AED Program is to ensure access to defibrillation when needed as quickly as possible. CPR along with AEDs can dramatically increase survival rates for sudden cardiac arrest.

10.6.8.3
(09-26-2025)
Availability of the AED Program

- (1) AED equipment is available for use on any person in or around IRS space who is suffering from a cardiac arrest or any other related conditions. This includes:
 - a. Employees;
 - b. On site contractors;
 - c. Visitors to IRS space;
 - d. Co-located agencies/businesses (the AED may be in a shared space).
- (2) Most IRS PODs have Adult-only Pad Paks. Locations with large numbers of visitors or a Day Care Center may have Pediatric Pad Paks available nearby.
- (3) In some Federal Buildings, other agencies or FOH may have AED units available for IRS use.
- (4) In PODs where there are no AEDs, employees should follow local emergency response protocols.
- (5) AEDs are IRS property. Removal, theft, or tampering with, are violations of Federal law.

10.6.8.4
(09-26-2025)
Roles

- (1) AED Program Manager:
 - a. Maintains viability of AED program at all PODs with an AED;
 - b. Oversees AED Area (Team) Leads;
 - c. Coordinates with contractor for AED program management;
 - d. Approves schedule and content of mock drills and AED/CPR training;
 - e. Managing supplies;
 - f. Requests and provides standard and adhoc reports;
 - g. Conduct monthly orientations for new AED Coordinators;
 - h. Works with the AED Area Leads and/or AED Coordinator to maintain AED/CPR Volunteer Lay Responder roster and AED/CPR Volunteer Lay Responder training to keep list current;
 - i. Ensure end-user approval is completed for training, services, and supply requests;
 - j. Conduct quarterly orientations with all Area Leads and provide input on monthly AED measures for the number of AED/CPR training participants in their respective area(s);
 - k. Answer AED SCR Mailbox (***SCR AED Program <SCR.AED.Program@irs.gov>**) questions as assigned;
 - l. Represents program to any auditing agency.
- (2) Area Leads (also referred to as Program Team Leads):
 - a. All AED Area Leads are AOs;
 - b. Work with site coordinators office for campus AED program;
 - c. Build relationships with AED coordinators who are volunteers;
 - d. Respond to volume of daily inquiries, emails, and MS-TEAMS messages from stakeholders;
 - e. Work with AED Coordinators on training requests, supply requests, deliverables, and AED equipment inquiries as necessary;

- f. Coordinate with AOs and Campus Site Coordinators to notify the AED Program Manager of changes in POD populations that could potentially impact the POD's need for AED equipment placement

(3) AED Coordinators:

- a. Ensure each POD with an AED has non-expired batteries and pads installed; non-expired spare batteries and pads on site with AED; and serviceable accessory kits on site with AED;
- b. Ensure AEDs are located throughout the POD in alarmed cabinets per the three-minute rule (the ability for the Volunteer Lay Responder to reach a victim with the AED within three minutes);
- c. Ensure site protocols are in place to guide emergency response and there are adequate AED supplies;
- d. Timely complete the required monthly visual inspections of the AED equipment and supplies to ensure working order and accurately document these inspections in the contractor's on-line database;
- e. Ensure AED signage is posted where AEDs are located;
- f. Coordinate and request AED/CPR training for Volunteer Lay Responders;
- g. Coordinate and request AED supplies, as needed;
- h. Coordinate and request procurement of trainer model and/or manikin as needed and ensure proper storage and use per AED Program guidance;
- i. Recruit AED Volunteer Lay Responders;
- j. Organize vendor-led mock drills with their team of AED Volunteer Lay Responders. These drills are based on SCA events and provide certified Volunteer Lay Responders with an opportunity to rehearse protocols and refresh their skills;
- k. Work with all members of the program to maintain AED/CPR Volunteer Lay Responder roster and AED/CPR Volunteer Lay Responder training to keep list current;
- l. Promptly report to the AED Program Manager of any medical emergency during which AED equipment has been used. This includes SAMC reporting and documentation of the incident and completing any vendor-required documents.

(4) Administrative Officers and Campus Site Coordinators:

- a. Will be the AED Coordinator at their IRS facility when there is no existing AED Coordinator;
- b. May assist in sending out solicitations for Volunteer Lay Responders and AED Coordinators;
- c. Work with the AED Coordinator to maintain AED/CPR Volunteer Lay Responder roster and training.

(5) Volunteer Lay Responders:

- a. Volunteer to be available to respond to emergencies;
- b. Receive training every two years;
- c. Participate in vendor-led mock drills;
- d. Understand roles, responsibilities, and actions.

(6) Contractor:

- a. Provides training and certifications, supplies and reports, including expiring batteries/Pad Paks report;

- b. Provides medical consultation and expert advice for the IRS AED program, as well as medical oversight and documentation;
- c. Troubleshoots AED unit and wall cabinet issues;
- d. Maintains data on equipment and personnel.

(7) Contracting Officer Representative (COR):

- a. As a Field Operations Office employee, the COR provides the AED Program Office with task orders to fund the AED Program which includes AED annual medical director program, AED annual mock drill, and AED program supplies and training;
- b. Monitors contractor performance (delivery of the products and/or performance of services) which includes technical proficiency and compliance by the contractor in accordance with contract terms and conditions;
- c. Provides the invoices and Receipt & Acceptance (R&A) for approval in a timely manner in accordance with the Prompt Payment Act to avoid payment of interest penalties;
- d. Provides an annual Amendment of Solicitation/Modification of Contract;
- e. Ensures that information (items, documentation, data, and reports) is submitted to any oversight body as requested.

10.6.8.5
(09-26-2025)
**Training and
Certification**

- (1) Volunteer Lay Responders receive AED/CPR Certification every two years provided by the AED Contractor.
- (2) Vendor-led mock Drills are required every other year at every POD that has an AED.
- (3) The COR must complete the required Procurement training as prescribed by the Treasury Acquisition Institute (TAI) and the Federal Acquisition Regulation (FAR) Part 1.604.

10.6.8.6
(09-26-2025)
**Procurement
Responsibilities**

- (1) Purchase Orders will be used to ensure Contract delivery of all AED supplies and services:
 - a. Defective equipment and incomplete orders are the responsibility of the program supplier/contractor;
 - b. New supplies and equipment should be purchased through a Purchase Order approved by the AED Program Manager and COR.
- (2) Obsolete equipment must be replaced when either an expiration date has been reached or equipment testing shows it not to work. The AED Program Manager must be notified, and proper disposal procedures should be followed.

10.6.8.7
(09-26-2025)
Contract

- (1) The IRS AED program is a joint effort with a specialized vendor. Standard procurement requirements apply.
- (2) The COR is the main point of contact with the vendor.

10.6.8.8
(09-26-2025)
Post Usage Procedures:

- (1) After an AED is used, the AED must be sent to the contractor for a system check and medical director report within seven (7) working days by the AED Coordinator.
- (2) The contractor will ship a temporary replacement AED to the AED Coordinator as soon as notified the AED has been used.

- (3) Once evaluated, the contractor will ship the permanent AED back to the AED Coordinator, who will return the temporary replacement AED.

10.6.8.9
(09-26-2025)

**Other Agencies
Equipment Usage**

- (1) Many of the AEDs are located in shared space in either Federal buildings or leased space.
- (2) Some of these AEDs will serve multiple agencies or tenants.
- (3) Use of these AEDs are not restricted to IRS, but the user must notify the assigned AED Coordinator for the POD or AED Program Manager, when the AED is used.

10.6.8.10
(09-26-2025)

Liability Protections

- (1) In general, federal employees and other users will be protected from liability if they follow the AED protocols. According to the *Cardiac Arrest Survival Act (CASA)*, part of the *Public Health Improvement Act* signed in November 2000, provides nationwide Good Samaritan protections that exempt from liability anyone who renders emergency treatment with a defibrillator to save someone's life.
- (2) The *Good Samaritan Act* covers these provisions.

