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Description of document: Five (5) Internal Revenue Service (IRS) handbooks/guides, 2010-2017

Requested date: 07-June-2017

Released date: 27-September-2017

Posted date: 28-May-2018

Included records:

- The: Internal Revenue. Service Guide to Penalty Determinations, 2012
- Field Compliance Embedded Quality Field Collection (FC) Job Aid, 2014
- RS Telework (Flexiplace) Program Managers' Desk Guide, 2010
- FY2017 Focus Guide
- Leadership Succession Review (LSR) V2 Competency Discussion Guide and IRS Leadership Competency Model, 2010

Source of documents: IRS FOIA Request  
HQ FOIA  
Stop 211  
PO Box 621506  
Atlanta, GA 30362-3006  
Fax: 877-807-9215

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PRIVACY, GOVERNMENTAL  
LIAISON AND DISCLOSURE

**DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224**

September 27, 2017

This is our final response to your Freedom of Information Act (FOIA) request dated June 7, 2017 that we received on June 16, 2017.

You are seeking the following documents:

1. The Internal Revenue Service Guide to Penalty Determinations
2. Employee Recognition Program (ERP) Handbook
3. Collection Field Function Attribute Job Aid
4. IRS Telework (Flexi-place) Program, Managers' Desk Guide
5. Disclosure Awareness Pocket Guide
6. Field Focus Guide
7. Career Management Resource Center Leadership Competencies

In response to items 1, 3, 4, 6 and 7, we located 174 responsive pages which are released in full.

In response to item 2 of your request, while there is no document specifically responsive to your request, *The Employee Recognition Program* is covered in an Internal Revenue Manual which is available publicly on irs.gov at: [https://www.irs.gov/irm/part6/irm\\_06-451-001.html](https://www.irs.gov/irm/part6/irm_06-451-001.html).

In response to item 5 of your request, *The Disclosure Awareness Pocket Guide* is available publicly on irs.gov at: <https://www.irs.gov/pub/irs-pdf/p4761.pdf>.

In response to item 6 of your request, *The Field Focus Guide* is available publicly on irs.gov at: <https://www.irs.gov/pub/irs-utl/d11809--2017-03-00.pdf> Doc 11809.

You may contact me the FOIA Public Liaison, Fred O Crismon, to discuss your request at:

801 Broadway, MDP 44  
Nashville, TN 37203  
(615) 250-5866

The FOIA Public Liaison responds to FOIA and Privacy Act requests for copies of documents maintained by the IRS. There is no provision in either Act to resolve tax, collection, or processing issues and our staff is not trained to answer questions regarding those issues. If you need assistance with tax related issues, you may call the IRS toll free number at 1-800-829-1040.

If you are unable to resolve your FOIA dispute through the FOIA Public Liaison, you also have the right to contact the Office of Government Information Services (OGIS). The Office of Government Information Services, the Federal FOIA Ombudsman's office, which offers mediation services to help resolve disputes between FOIA requesters and Federal agencies. The contact information for OGIS is:

Office of Government Information Services  
National Archives and Records Administration  
8601 Adelphi Road--OGIS  
College Park, MD 20740-6001  
202-741-5770  
877-684-6448  
ogis@nara.gov  
ogis.archives.gov

You have the right to file an administrative appeal within 90 days of the date of this letter. By filing an appeal, you preserve your rights under FOIA and give the agency a chance to review and reconsider your request and the agency's decision. I've enclosed Notice 393, *Information on an IRS Determination to Withhold Records Exempt From the Freedom of Information Act - 5 U.S.C. 552*, to explain your appeal rights.

I am enclosing a password protected CD with the requested information. The password will be provided in a separate letter.

If you have any questions please call Tax Law Specialist Reinita L House ID # 1000201731, at 615-250-5413 or write to: Internal Revenue Service, Centralized Processing Unit – Stop 211, PO Box 621506, Atlanta, GA 30362. Please refer to case number F17167-0072.

Sincerely,



Frederick O Crismon  
Disclosure Manager  
Disclosure Office 8

Enclosures (2)  
Responsive records  
Notice 393

COPY





# **IRS MANAGER'S GUIDE TO PENALTY DETERMINATIONS**

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For use with IRM 6.751.1

# **INTERNAL REVENUE SERVICE MANAGER'S GUIDE TO PENALTY DETERMINATIONS Effective Date: August 1, 2012**

**Revision of IRM 6.751.1-1 Guide to Penalty Determinations dated August 13, 2007  
NO CHANGES may be made to this document without prior approval from Workforce Relations Division, HCO**

## **COVERAGE**

This guide applies to all Internal Revenue Service (IRS) employees who have completed their probationary or trial period. It does not apply to individuals serving a probationary or trial period.

## **PENALTY APPLICATION**

Common infractions and a suggested range of penalties are listed. The guide does not cover all offenses, nor does it mandate the use of specific penalties. If an offense is not listed, it does not mean that offense cannot be charged and a penalty imposed. Where a penalty refers to "days", calendar days are intended. Short suspensions should not be served over a weekend. Recent court decisions specify there must be a loss of pay associated with a suspension.

**The range of penalties should serve as a guide ONLY, not a rigid standard. Deviations from the guide are permissible and greater or lesser penalties than suggested may be imposed.** Management determines the appropriate penalty for infractions as individual circumstances warrant, considering mitigating and aggravating factors as well as agency-wide penalties for comparable fact patterns. In all situations, management should thoroughly document the rationale for each penalty decision made.

## **DELEGATIONS OF AUTHORITY**

Each business unit determines the level of supervisory authority required for taking disciplinary or adverse actions.

## **CONSIDER ALL POSSIBLE REMEDIES**

It is prudent to consider all remedies, disciplinary and non-disciplinary, formal and informal that may effectively resolve the identified problem. Minor misconduct may be corrected by informal oral counseling from the supervisor to the employee about the problem promptly after the first instance, if the inappropriate behavior is not serious or repetitive in nature. The supervisor may also rely on non-disciplinary written counseling to encourage the employee to change the undesirable behavior. These actions are informal, not as serious as disciplinary or adverse actions, and do not become part of the employee's official

employment record. However, if the unacceptable behavior warrants, more severe penalties, including removal, may be appropriate even for a first offense. In all cases, discipline should be effected on a reasonable and equitable basis.

## **ALTERNATIVE DISCIPLINE**

Alternative Discipline (AD) represents a modification of the Servicewide disciplinary system and is designed to emphasize employee responsibility for correcting misconduct rather than management imposing discipline. Its benefits include avoidance of the costs of litigating appeals, grievances, or complaints that may follow traditional discipline. It also offers relatively immediate resolution of issues. At managerial discretion, AD rather than traditional discipline may be used in cases for which a reprimand or suspension of 14-days or less is a possibility. If utilized, management should comply with the provisions of the negotiated agreement for bargaining unit employees. Management and the employee must agree on the use of alternative discipline and complete an alternative discipline agreement. The employee must admit that he/she engaged in the identified misconduct and accept responsibility for it. For bargaining unit employees, management is contractually obligated to offer AD but is not contractually obligated to enter into an AD agreement. For NBU employees, the use of AD is voluntary. Therefore, for non-bargaining unit employees, the choice to offer AD is at management's discretion. However, if used, managers should follow IRS policy for non-bargaining employees. AD is not available where the proposed discipline is an adverse action.

## **DOUGLAS FACTORS**

In *Douglas v. Veterans Administration*, 5 M.S.P.R. 280 (1981), the MSPB identified factors, (Douglas Factors) which it listed as relevant in determining an appropriate adverse action penalty. A description of the Douglas Factors begins on page 27.

## **MANDATORY PENALTIES**

Certain offenses carry penalties mandated by law, rule, regulation, or IRS policy. For instance, violations of the Restructuring and Reform Act (RRA'98) §1203 require a mandatory proposal of removal for a first offense which can be mitigated only by the Commissioner. Misuse of a government vehicle carries a statutorily mandated minimum corrective action of a 30-day suspension in compliance with 31 USC §1349. Pursuant to IRS UNAX policy based on the Taxpayer Browsing Protection Act of 1997, removal is to be proposed for all UNAX violations.

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Although the Employer and the NTEU are in mutual agreement on the implementation terms applicable to this penalty guide, its content was unilaterally determined by management in accordance with governing law.

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Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>ATTENDANCE RELATED OFFENSES</b>							
a. Absence Without Leave (AWOL). This includes, but is not limited to, unauthorized absence or departure from the duty station; repeated tardiness or unauthorized delay in returning from lunch or break periods, or in returning after leaving the work station on official business; or failure to observe duty hours as examples. Official lunch and break times are not included in these offenses.	Admonishment	Written Reprimand	1- Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Length and frequency of absences. Suspensions or removal may be appropriate for frequent or extended absences, or for prolonged absence. Elements of AWOL: 1. the employee was absent from duty; and 2. the absence was either not authorized or a request for leave was properly denied. Break times are considered to be during duty hours; however, these offenses are not applicable during lunch and break times.
b. Failure to follow established leave procedures that is not considered insubordination.	Admonishment	Written Reprimand	1- Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Consider established agency procedures for requesting leave, including any applicable provisions of the contract. Determine that the employee had knowledge of leave requesting procedures.
c. Failure to provide administratively acceptable documentation to support absence(s).	Admonishment	Written Reprimand	1- Day Suspension	14-Day Suspension	15-Day Suspension	Removal	
d. Misuse of duty time.	Admonishment	Written Reprimand	1- Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Examples may include, but are not limited to reading for personal pleasure (magazines, books), playing games, watching TV, excessive "visiting" etc. The employee is on duty, but not working at his/her job duties. Not applicable to lunch and break times.
e. Conducting personal business during duty hours.	Admonishment	Written Reprimand	1- Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Examples may include, but are not limited to, telephone contacts arranging a family celebration, graduation party, reunion, or conducting business related to an approved outside employment. Not applicable to lunch and break times.
<b>BRIBERY/ATTEMPTED BRIBERY</b>							
a. Acceptance and/or solicitation of a bribe in connection with an official matter.	Removal						Penalty includes any acts occurring while in an off-duty status.
b. Failure to report attempts of bribery.	Reprimand	14-Day Suspension	15-Day Suspension	Removal	Removal		

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>COMPUTER/ELECTRONIC DEVICE SECURITY</b> Failure to follow all security policies and procedures, including failure to use secure messaging and encryption software. Laptops/electronic devices must be secure at all times.							
a. Unintentional failure to follow security policies and procedures.	Admonishment	5-Day Suspension	6-Day Suspension	15-Day Suspension	Removal		Consider if security policies followed i.e. cable locks, encryption/secure messaging etc.
b. Failure to implement and maintain security controls, for which the employee is responsible and aware, for personally identifiable information regardless of whether such action results in the loss of control or unauthorized disclosure.	Admonishment	14-Day Suspension	15-Day Suspension	Removal	Removal		Consider if security policies followed i.e. cable locks, lock up laptops, use encryption/secure messaging etc.
c. Failure to protect data due to negligence or carelessness.	Written Reprimand	30-Day Suspension	31-Day Suspension	Removal	Removal		
d. Failure to report any known or suspected loss of control or unauthorized disclosure of personally identifiable information.	Admonishment	14-Day Suspension	15-Day Suspension	Removal	Removal		
e. For managers, failure to adequately instruct, train, or supervise employees in their responsibilities.	Written Reprimand	30-Day Suspension	31-Day Suspension	Removal	Removal		Consider if management monitored employee completion of security training, use of security procedures etc.
<b>CONDUCT UNBECOMING AN IRS EMPLOYEE</b>							
The employee engaged in conduct that was improper, unsuitable, detracted from the employee's character or reputation, or harmed the public image of the IRS.	Admonishment	Written Reprimand	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	This misbehavior also includes, but is not limited to, the exercise of poor judgment, or disrespectful or abusive language or gestures.

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>CONFLICTS OF INTEREST</b>							
a. Performance of duty when personal circumstances, interests, or relationships make it likely for a reasonable person to question an employee's impartiality, such as involvement in matter when an employee has a financial or personal interest.							In this situation the employee acts in two separate capacities, at least one of which involves official duties, then the nature of the employee's duties or interests in one capacity has a direct and predictable effect on his interest in his other capacity; and, the employee knew or should have known of the prohibition.
(1) When the employee's impartiality was not affected.	Admonishment	5-Day Suspension	6-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	
(2) When the employee's impartiality was affected, or the employee gained a significant benefit.	14-Day Suspension	Removal	Removal				Extent of personal gain of any nature e.g. financial, personal etc.
b. Failure to report or notify the manager of a personal conflict or potential conflict of interest in the performance of one's duty.	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	30-Day Suspension	Removal	
c. Failure to follow prohibitions on purchase of government property, i.e. buying or attempting to purchase property, under the direction of or incident to the function of the IRS, absent a waiver from the IRS Designated Ethics Official.	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Removal		Consider if there is intent demonstrated. For example, if the employee knew or should have known the property was under the direction of or incident to the function of the IRS.
<b>CREATING A DISTURBANCE/ WORKPLACE DISRUPTION</b>							
a. Creating a disturbance resulting in an adverse effect on morale, production, or maintenance of proper discipline, including use of language or gestures that are insulting, intimidating, abusive, or offensive to a reasonable person. Boisterous or disruptive conduct.	Written Reprimand	5-Day Suspension	5-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Impact on the person relative to the culture in the local environment.
b. Creating a disturbance resulting in a significant interruption in the work place or where there was taxpayer (public) involvement or awareness.	5-Day Suspension	15-Day Suspension	15-Day Suspension	Removal	Removal		Degree of public impact or work interruption.



Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>CREDIT CARD MISUSE</b>							
<b>Travel Card</b> - Misuse or inappropriate personal use of government issued Travel Card such as:							
a. Making unauthorized purchases, including but not limited to: obtaining cash advance while not in an authorized travel status, making charges in excess of those authorized by travel authorization, making personal purchases e.g. toys, electronics, clothing etc., and purchasing meals when not in travel status.	Written Reprimand	5-Day Suspension	5-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Personal charges, excessive advances, or obtaining unauthorized advances may also carry a criminal penalty. The amount or details referred to the Treasury Inspector General for Tax Administration (TIGTA) Office could be considered.
b. Failure to timely pay all charges upon receipt of the Travel Card statement.	Written Reprimand	5-Day Suspension	5-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Failure to timely file a voucher for reimbursement is not a mitigating factor. Receipt of reimbursement and failure to pay may raise the penalty, as appropriate. Government contract requires credit card to be paid even if the employee fails to file a voucher for reimbursement. Cardholders are encouraged to use electronic means to view and obtain statements. Consideration should be given to payments made with account suspensions and enforced actions such as salary offset.
<b>Purchase Card</b>							
a. Willful failure of Purchase Cardholder or PC Approving Official to follow the procedures outlined in Document 9185, Purchase Card Guide.	5-Day Suspension	20-Day Suspension	30-Day Suspension	Removal	Removal		
b. Use of, or allowing the use of a government issued purchase card for unauthorized purchases, including but not limited to purchases of a personal nature, purchases not authorized by proper authority, etc. Document 9185, Purchase Card Guide.	5-Day Suspension	20-Day Suspension	30-Day Suspension	Removal	Removal		
c. Engaging in unethical or prohibited actions while performing purchase cardholder duties, e.g. accepting personal discounts not available to all Federal employees, accepting personal rebates for purchases made to the government issued purchase card, etc.	5-Day Suspension	20-Day Suspension	30-Day Suspension	Removal	Removal		

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
d. Allowing an unauthorized person to use purchase card for personal purchases and/or travel.	10-Day Suspension	30-Day Suspension	30-Day Suspension	Removal	Removal		
<b>DISCLOSURE OF TAXPAYER INFORMATION, RECORDS, AND TAXPAYER PRIVACY VIOLATIONS</b> Failure to follow security policies, including use of secure messaging and encryption software. Failure to implement and maintain security controls for which employees are responsible and aware. Exceed authorized access to, or disclose to unauthorized persons, tax, tax return, or personally identifiable information. Unauthorized disclosure of tax return, return information and/or other protected information, including Privacy Act information.							Failure to protect data. Extent to which disclosure may compromise national security, a grand jury, or a criminal investigation. Failure to encrypt and/or protect passwords. Failure to report any known or suspected loss of control or unauthorized disclosure of tax, tax return, or personally identifiable information.
a. Disclosure due to carelessness, recklessness, or negligence.	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Removal		
b. Intentional disclosure of information to unauthorized persons of tax or other personally identifiable information.	Removal						
c. Exceeding authorized access to taxpayer tax or other personally identifiable information.	14-Day Suspension	Removal	Removal				
<b>DISCOURTESY OR UNPROFESSIONAL BEHAVIOR</b>							
a. Making remarks or gestures that a reasonable person would consider rude, abusive, or discourteous.	Admonishment	1-Day Suspension	2-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Provocation, local cultural environment.
b. Making remarks or gestures to the public that a reasonable person would consider being rude, abusive, or discourteous.	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Removal		

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b><i>DISCRIMINATORY CONDUCT</i></b>							
With respect to a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service, the violation of: (1) any right under the Constitution of the United States; or (2) any legal or Civil Right under: a. Title VI or VII of the Civil Rights Act of 1964; b. Title IX of the Education Amendments of 1972; c. Age Discrimination in Employment Act of 1967; d. Age Discrimination Act of 1975; e. Title I and Title V of the Americans with Disabilities Act of 1990, as amended; f. Equal Pay Act of 1963; g. Section 501 or 505 of the Rehabilitation Act of 1973; h. Title II of the Genetic Information Nondiscrimination Act of 2008; i. Civil Rights Act of 1991; j. Civil Service Reform Act of 1978; k. Executive Orders 11478, 13087, and 13152.	Removal					Violation of clearly established constitutional or other legal rights of which a reasonable person would be aware. Conduct must be motivated by discrimination (i.e., treating employees, taxpayers, or taxpayer representatives differently based on race, sex, color, religion, national origin, age, or disability as defined by the Civil Rights statutes). Equal Employment Opportunity Commission regulations (29 CFR 1614) prohibit discriminatory practices associated with retaliation for filing a complaint about prohibited discrimination or retaliation for participating in an established discrimination complaint process. Also included are discriminatory actions taken against others based on marital status, political affiliation, sexual orientation, parental status, or genetic information.	
<b><i>FAILURE TO FOLLOW MANAGEMENT DIRECTIVES OR INSTRUCTIONS</i></b>							
Failure to follow a management directive or instructions.	Admonishment	Written Reprimand	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Consider work-related consequences, reasons for failure to comply. Lesser offense than insubordination as no "intent" element of proof.
<b><i>FAILURE TO OBSERVE WRITTEN REGULATIONS, ORDERS, RULES, OR IRS PROCEDURES</i></b>							
a. Violation of administrative rules or regulations where persons or property are not endangered.	Written Reprimand	5-Day Suspension	5-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Consequences of failure to follow rules or regulations. Willfulness of violation.
b. Violation of administrative rules or regulations where safety to persons or property is endangered.	14-Day Suspension	30-Day Suspension	31-Day Suspension	Removal	Removal		Willfulness of violation.

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b><i>FAILURE TO PROPERLY AND TIMELY FILE AND PAY FEDERAL, STATE, OR LOCAL TAXES</i></b>							
a. Unintentional failure to timely file tax return caused by an oversight, reliance on others, etc. NOTE: Intentional understatement of tax and intentional failure to file are covered under RRA '98 violations.	Admonishment	5-Day Suspension	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	More severe penalties should be considered when the position of the employee is directly related to tax administration, especially when the employee is responsible for enforcing the specific tax provisions violated by the employee. NOTE: Counseling may be more appropriate than initiating discipline for a first offense.
b. Unintentional understatement of federal tax liability.	Admonishment	5-Day Suspension	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	
c. Failure to timely pay taxes due, such as, but not limited to payments due with tax return, default on installment agreement, or estimated tax payments.	Admonishment	5-Day Suspension	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	
d. Offenses, other than those stated above, related to the failure to properly and timely pay federal, state, and/or local taxes.	Admonishment	5-Day Suspension	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	
<b><i>FALSE OR MISLEADING STATEMENTS</i></b>							
a. False statements, misrepresentation, or fraud in entitlement, including providing false information concerning time, leave, travel, or other entitlements.	Written Reprimand	20-Day Suspension	15-Day Suspension	Removal	Removal		False statement means a statement or assertion known to be untrue and intended to deceive. Degree of materiality to the decision. Extent of personal gain, intent to deceive. Mistakes are not false statements.
b. False statements or misrepresentation on a job application, concerning other documents, or matters pertaining to qualifications, or concerning any official record or proceeding not otherwise enumerated in (a) above e.g., background investigations, etc.	Written Reprimand	20-Day Suspension	15-Day Suspension	Removal	Removal		
c. False statements, failure to respond to questions, or failure to cooperate in a conduct or other investigation concerning a matter of official interest.	1-Day Suspension	15-Day Suspension	20-Day Suspension	Removal	Removal		

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>FIGHTING/ PHYSICAL ASSAULT/THREATS/ BATTERY</b>							
a. Threatening an employee with physical harm.	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Removal		Impact on person threatened, provocation, severity of threat, or effect on work.
b. Hitting, pushing, or other acts against an employee without causing injury.	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Removal		Consider factors such as provocation and whether actions were defensive or offensive.
c. Hitting, pushing, or other provocation, or acts against an employee causing injury.	Written Reprimand	Removal	30-Day Suspension	Removal	Removal		Consider factors such as provocation, extent of injuries, and whether actions were defensive or offensive.
d. Assault on a taxpayer, or taxpayer representative, or other employee of the IRS. (Not 1203)	15-Day Suspension	Removal	30-Day Suspension	Removal	Removal		Elements of Assault (a criminal charge): 1. a willful attempt or threat to inflict bodily harm; 2. a present ability to do so; 3. a reasonable fear of bodily injury on the part of the victim created by the conduct; and 4. the conduct was without justification i.e. was unlawful. * Refer to <u>IRM 6.752.2.14</u> for Crime Provision, if appropriate.
e. Battery on a taxpayer, or taxpayer representative, or other employee of the IRS. (Not 1203)	15-Day Suspension	Removal	30-Day Suspension	Removal	Removal		Elements of Battery (a criminal charge): 1. an intentional striking or touching of another person, and 2. committed without justification i.e. was unlawful. * Refer to <u>IRM 6.752.2.14</u> for Crime Provision, if appropriate.
<b>FLAGRANT OFF-DUTY MISCONDUCT</b>							
Serious off-duty misconduct where there is a connection between the misconduct and the efficiency of the Service, such as offenses involving the use of deadly force, egregious sexual misconduct, or criminal misconduct demonstrating moral turpitude.	Removal						* Refer to <u>IRM 6.752.2.14</u> for Crime Provision, if appropriate.
<b>GAMBLING</b>							
a. Participating in gambling activity while on government premises or in a duty status.	Admonishment	Written Reprimand	1-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Type and extent of activity, impact on performance of duty, notoriety.
b. Operating, assisting, or promoting gambling activity while on government premises, in a duty status, or with other employees who are in duty status.	1-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Removal		

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>HATCH ACT OFFENSES</b>							
Actual Hatch Act violations can ONLY be taken by Special Counsel. A very serious violation is solicitation for contributions to a specific candidate or political party.	Removal					Engaging in prohibited political activity per 5 USC 7323 or 7324. If identified as "Hatch Act" prohibitions, refer to Special Counsel to bring the case. *Note – CI employees are "Further Restricted Employees".	
<b>HATCH ACT- TYPE OFFENSE ALTERNATIVE CHARGES</b>							
a. While on duty, using government equipment, property or electronic media for soliciting support for any political candidate or political party may be considered alternative charges to actual Hatch Act violations.	Admonishment	Written Reprimand	1-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	While on duty, some violations examples may be misuse of a government computer, waste of time, or inappropriate use of email may be considered by the agency for disciplinary purposes. *Note – CI employees are "Further Restricted Employees".
b. If off duty, using your government position to influence others to support a political candidate or political party.	Admonishment	Written Reprimand	1-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	While off duty, consider the use of government position to influence. A nexus must be established. It is not a violation to send campaign literature and personal political opinion emails from personal, non-government E-mail accounts. *Note – CI employees are "Further Restricted Employees".
<b>ILLEGAL JOB ACTIONS</b>							
a. Participating in a strike, asserting the right to strike, or being a member of an organization of employees of the government of the U.S. that he/she knows asserts the right to strike against the government of the United States.	Removal					This does not include informational picketing.	
b. Under 5 USC 7116(b)(7)(A) Calling or participating in a work stoppage or slowdown, or picketing of an agency in a labor management dispute if such picketing interferes with the agency's operations, or condoning any activity described above by failing to take action to prevent or stop such activity.	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Removal		
<b>INDEBTEDNESS</b>							
a. Failure to satisfy in good faith just financial obligations.	Admonishment	Written Reprimand	Written Reprimand	5-Day Suspension	6-Day Suspension	Removal	Degree of employee's ability to control the situation. Financial hardship.
b. Failure to manage or honor private financial affairs where operations or reputations are affected.	Written Reprimand	5-Day Suspension	1-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Foreclosure and bankruptcy are legal methods to address financial issues and are not included.

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>INSUBORDINATION</b>							
Refusal to obey orders; willful failure to follow supervisory instructions or requirements; defiance of authority.	Written Reprimand	Removal	5-Day Suspension	Removal	Removal		Elements of insubordination: 1. The employee was given a lawful order; 2. The employee disobeyed the order; and 3. The disobedience was willful and intentional. Consider work- related consequences, reasons for failure to comply. Also consider failure to follow a management directive above.
<b>INTERNET MISUSE – VIOLATION OF THE IRS INTERNET LIMITED PERSONAL USE POLICY</b>							
a. Misuse or inappropriate personal use of government information technology equipment.	Admonishment	1-Day Suspension	Written Reprimand	5-Day Suspension	3-Day Suspension	15-Day Suspension	The Limited Personal Use Policy applies to all IRS employees, including detailees, temporary employees, and interns performing work for the IRS. Consideration is given to where the employee is working, e.g. government designated office, traveling, or working Flexiplace on behalf of the Service. Managers must take into consideration not only the type of access but also the frequency and the duration. Unauthorized or improper use may result in loss of use or use limitations on information technology equipment or resources, and/or the employee being held financially liable for the cost of the use.
b. Accessing, creating, downloading, viewing, storing, copying, or the transmission of materials related to sexually explicit or pornographic sites/materials.	15-Day Suspension	Removal	30-Day Suspension	Removal	Removal		Illegal (criminal) activities connected with sexually explicit or pornographic sites e.g., child pornography will have removal as a first offense penalty. * Refer to <u>IRM 6.752.2.14</u> for Crime Provision, if appropriate.
c. Creating, downloading, viewing, storing, copying, or the transmission of materials related to illegal gambling and/or any other illegal activities.	15-Day Suspension	30-Day Suspension	30-Day Suspension	Removal	Removal		Illegal (criminal) activities associated with gambling will have removal as a first offense penalty.
d. Use for a commercial purpose, or in support of “for profit” activities or other outside employment, or business activity.	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Removal		
e. Unauthorized acquisition, use, reproduction, transmission, or	Written Reprimand	5-Day Suspension	6-Day Suspension	30-Day Suspension	Removal		

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
distribution of any controlled information including computer software and data, including privacy information and copyrighted or trademarked material.							
f. Using government systems as a staging ground or platform to gain unauthorized access to other systems.	Written Reprimand	5-Day Suspension	6-Day Suspension	30-Day Suspension	Removal		
g. Accessing personal e-mail accounts through the Internet e.g., accessing personal AOL/MSN/Hotmail accounts through the IRS firewall, or using instant messaging/streaming media technology or sending forward "chain" letters or messages.	Admonishment	Written Reprimand	1-Day Suspension	14-Day Suspension	15-Day Suspension	30-Day Suspension	
<b>MISUSE/ABUSE/LOSS OR DAMAGE TO GOVERNMENT PROPERTY OR VEHICLE</b> Government property must be protected at all times. IRS policies on safeguarding property must be followed.							
a. Misuse or abuse of government property (supplies, electronic devices, phones, computers, software, or other government equipment). Failure to follow IRS "Limited Personal Use" policies.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal		Actual or potential cost to government, including lost work time. Employees are responsible for reporting any known or suspected misuse, abuse, loss, or damage to government property. Exceeding authorized access to IRS systems.
b. Loss or damage to government property (supplies, phones, faxes, electronic devices, computers, or other government equipment or property).	Admonishment	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal		Significance of and impact on individuals or agency of destroyed or lost property. Whether violation was deliberate or caused by negligence or carelessness. Consider impact of lost information, whether there is personally identifiable information at risk, and whether employee followed applicable security policies to safeguard property.
c. Willfully using or authorizing the use of a government owned or leased vehicle for other than official purposes.	30-Day Suspension	Removal	Removal				Minimum 30-Day suspension in accordance with 31 USC §1349(b).
d. Unintentionally using or authorizing the use of a government owned or leased vehicle for other than official purposes.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal		Cost or potential cost to the government; government liability.



Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>MISUSE/ABUSE/LOSS OR DAMAGE TO RECORDS OR INFORMATION</b> Government employees must be conscientious in safeguarding records and information to which they have access. All IRS policies and procedures must be carefully followed to protect information.							
a. Loss or destruction of government documents or records, whether paper or electronic, through negligence or carelessness.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal		Actual or potential cost to the government, including lost work time. Extent and type of information lost or destroyed, whether or not for personal gain. Extent to which loss of information may compromise national security, a grand jury, or a criminal investigation. Extent of risk of identity theft. Consider failure to encrypt and if employee followed applicable security policies.
b. Intentional loss or destruction of government documents or records, whether paper or electronic.	5-Day Suspension	15-Day Suspension	15-Day Suspension	Removal	Removal		
c. Failure to implement and maintain security controls for which the employee is responsible and aware regardless of whether such action results in information loss.	Admonishment	14-Day Suspension	15-Day Suspension	Removal	Removal		
d. Failure to report any known or suspected misuse, abuse, or loss of records or information.	Admonishment	Written Reprimand	1-Day Suspension	14-Day Suspension	15-Day Suspension	30-Day Suspension	Ethical duty to report known or suspected misuse, abuse, or loss of information.
e. For managers, failure to adequately instruct, train, or supervise employees in their responsibilities for record and information protection.	Written Reprimand	14-Day Suspension	5-Day Suspension	15-Day Suspension	15-Day Suspension	Removal	Consider if management monitored employee completion of security training, use of security procedures etc.
f. Willfully and unlawfully concealing, mutilating, or destroying a record, proceeding, map, book, document, paper, or other thing deposited or filed with the IRS.	Removal						Upon criminal conviction, removal is necessary per 18 USC 2071. * Refer to IRM 6.752.2.14 for Crime Provision, if appropriate.

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors	
	From	To	From	To	From	To		
<b>MISUSE/ABUSE OF ENFORCEMENT STATISTICS</b>								
Using records of tax enforcement results to evaluate employees or to impose or suggest production quotas or goals with respect to such employees.	Written Reprimand	14-Day Suspension	5-Day Suspension	15-Day Suspension	15-Day Suspension	Removal	Removal can be proposed for the first offense. Consider whether the employee identified the violations through self certification, the employee's position, due diligence, extent of deviation from law or regulations on enforcement statistics, whether employee should have known that the activity was a violation, or abuse of a taxpayer, attributable to the misuse of statistics. (For additional information, see <u>IRM 1.5.2, Uses of Statistics</u> ).	
<b>MISUSE/ABUSE OF POSITION</b>								
Misuse of one's public office or authority, including but not limited to, using one's position, authority, or credentials to further a private interest; using non-public information to further a private interest; advocating the employment or promotion of a relative in violation of 5 CFR 310, and/or utilizing a subordinate to perform activities other than those authorized by law or required in the performance of official duties.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	31-Day Suspension	Removal		
<b>MISUSE/ABUSE OF TIME</b>								
Sleeping while on duty.	Admonishment	Written Reprimand	1- Day Suspension	14-Day Suspension	15-Day Suspension	Removal		
<b>NEGLIGENCE OR CARELESSNESS IN CARRYING OUT DUTIES</b>								
Negligence, carelessness, or failure to carry out duties e.g. failure to protect a statute, failure to act which results in compromise of taxpayer rights, or a violation of work or safety rules.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal	Penalty depends on cost to the government, extent of actual or potential loss, damage, or injury to the employee or the taxpayer.		

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>OFFENSES NOT OTHERWISE SPECIFIED</b>							
a. Offenses having a minor impact on the employee's ability to perform or the accomplishment of the agency mission.	Admonishment	Written Reprimand	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Nature and seriousness of the offense, relationship to the employee's duties, position of the employee, and notoriety of the offense plus the other Douglas Factors should be considered
b. Offenses having a moderate impact on the employee's ability to perform or the accomplishment of the agency mission.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	30-Day Suspension	Removal	
c. Offenses having a substantial adverse impact on the employee's ability to perform or the accomplishment of the mission of the agency because of the seriousness of the misconduct, the loss of trust or confidence in the ability of the employee to perform duties successfully, and/or significant actual or potential impact on the agency.	15-Day Suspension	30-Day Suspension	30-Day Suspension	Removal	Removal		
<b>OUTSIDE EMPLOYMENT VIOLATIONS</b>							
a. Failure to request outside employment approval that would otherwise be approved.	Admonishment	Written Reprimand	Written Reprimand	14-Day Suspension	15-Day Suspension	Removal	Written approval (Form 7995) is necessary prior to engaging in any outside employment or business activity, whether or not the work is paid.
b. Engaging in prohibited outside employment.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	31-Day Suspension	Removal	
<b>PROHIBITED GIFTS OR GRATUITIES</b>							
Creating a conflict of interest, or the appearance of a conflict of interest by soliciting or accepting gifts, favors, gratuities, entertainment, etc. of a monetary value from an outside source, another employee, or subordinate in the performance of official duties except as authorized by law, regulation, or agency policy.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal		IRS employees are prohibited from soliciting or accepting gifts e.g. any item that is worth money from a prohibited source or given because of the official position. Some examples of gifts are money, discounts not available to the public or all government employees, tickets, entertainment, loans, services or free items. Examples of items that are not gifts are: coffee, doughnuts, greeting cards, certificates, small value items.

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>RETALIATION/REPRISAL</b>							
a. Taking reprisal or retaliation action against an employee for the valid disclosure of an issue, including misconduct, inappropriate behavior, etc. by any other employee.	1-Day Suspension	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal		Non-whistleblower reprisal occurs when one employee uses his/her authority/position/other leverage to take a negative action against another because the employee legitimately disclosed specific facts.
b. Taking reprisal or retaliation action against an employee for the valid exercise of employee rights.	10-Day Suspension	Removal	20-Day Suspension	Removal	Removal		Non-1203 level activities. An example might be denying a leave request based on anger over an employee filing a grievance.
c. Taking reprisal, retaliation action, or discrimination against an employee for the exercise of rights including making a disclosure evidencing illegal or improper government activities e.g. fraud, waste or abuse. (Whistleblower Protection)	10-Day Suspension	Removal	20-Day Suspension	Removal	Removal		Elements of Reprisal for Whistleblower activity: 1. the employee charged had the authority to take, recommend or approve any personnel action; 2. the aggrieved employee made a disclosure protected under 5 USC § 2302 (b)(8) a report of fraud, waste or abuse; 3. the acting official used authority to take, or refuse to take, a personnel action against the allegedly aggrieved employee; and 4. the acting official took or failed to take a personnel action against the allegedly aggrieved employee because of the protected disclosure.
<b>RRA '98 VIOLATIONS</b>							
a. Section 1203 (b)(1) – willful failure to obtain the required approval signatures on documents authorizing the seizure of a taxpayer's home, personal belongings, or business assets.	Removal						Willful means actual knowledge or reckless disregard of the requirements to obtain signature approvals.
b. Section 1203 (b)(2) – providing false statements under oath with respect to a material matter involving a taxpayer or taxpayer's representative(s).	Removal						Intent in this provision requires that the employee (1) knew the statement was incorrect or made recklessly without an honest belief in its truth, and (2) made it to mislead or deceive.
c. Section 1203 (b)(3) – With respect to a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service, the violation of – (A). any right under the Constitution of the United States; or (B). any civil right established under- i. title VI or VII of the Civil Rights act of 1964; ii. title IX of the Education Amendments of 1972; iii. the Age Discrimination in Employment Act of 1967; iv. the Age Discrimination Act of 1975;	Removal						Intent means that: The employee's conduct must violate clearly established constitutional rights, of which a reasonable person would be aware. The employee's conduct must be motivated by discrimination (i.e., treating employees, taxpayers, or taxpayer representatives differently on the basis of race, sex, color, religion, national origin, age, reprisal or disability as defined in the civil rights statutes.)

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
v. sections 501 and 504 of the Rehabilitation Act of 1973; or vi. Title I of the Americans with Disabilities Act of 1990.							
d. Section 1203 (b)(4) - Falsifying or destroying documents to conceal mistakes made by any employee with respect to a matter involving a taxpayer or taxpayer's representative.	Removal						Intent in this provision requires that the falsification or destruction of the document must have been done to conceal mistakes.
e. Section 1203 (b)(5) – Assault or battery on a taxpayer, taxpayer representative, or other employee of the Internal Revenue Service, but only if there is a criminal conviction, or a final adverse judgment by a court in a civil case, with respect to the assault or battery.	Removal						Intent means that the assault (imminent threat of a battery) or battery (an unwanted touching) must have been deliberately or purposefully.
f. Section 1203 (b)(6) – Violations of the Internal Revenue Code of 1986. Department of Treasury regulations or policies of the Internal Revenue Service (including Internal Revenue Manual) for the purpose of retaliating against, or harassing, a taxpayer, taxpayer representative, or other employee of the IRS.	Removal						Intent means that the violation of Code, regulations or policies (including the RM) must have been done for the purpose of retaliating against or harassing a taxpayer, taxpayer representative or other IRS employee.
g. Section 1203 (b)(7) – Willful misuse of the provisions of §6103 of the Internal Revenue Code of 1986 for the purpose of concealing information from a congressional inquiry.	Removal						Willful in this provision means the actual knowledge of or reckless disregard of the statutory provisions for disclosing information in response to a congressional inquiry.
h. Section 1203 (b)(8) – Willful failure to file any tax return required under the Internal Revenue Code of 1986 on or before the date prescribed therefore (including any extensions) unless such failure is due to reasonable cause and not to willful neglect.	Removal						Willful means the voluntary intentional violation of a known legal duty (timely filing of tax return) for which there is no reasonable cause.
i. Section 1203 (b)(9) – Willful understatement of Federal tax liability, unless such understatement is due to reasonable cause and not to willful neglect.	Removal						Willful means the voluntary intentional violation of a known legal duty (accurate reporting of tax obligation) for which there is no reasonable cause.
j. Section 1203 (b)(10) – Threatening to audit a taxpayer for the purpose of extracting personal gain or benefit.	Removal						Intent in this provision means that the threat to audit must have been made to extract personal gain or benefit.

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>SEXUAL HARASSMENT</b>							
Under Title VII of the Civil Rights Act of 1964, harassment based on sex is a particular form of sex discrimination. Sexual harassment is defined as unwelcome sexual advances, requests for sexual favors, and other verbal or physical conduct of a sexual nature.	Removal					Sexual harassment can involve tangible employment benefits (quid pro quo) or come in the form of a hostile work environment or unwanted physical contact.	
<b>SEXUAL MISCONDUCT</b>							
Sexually related misconduct that does not rise to the level of a Title VII violation. Some examples include deliberate or repeated offensive conduct, comments, gestures, or physical contact of a sexual nature.							
a. Not involving a subordinate.	1-Day Suspension	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal		
b. Involving a subordinate.	Removal						
c. Actual or attempted sexual assault (e.g. attempted rape/rape).	Removal						
<b>SUBSTANCE ABUSE – ALCOHOL OR DRUG- RELATED OFFENSES</b>							
a. Unauthorized possession or use of alcoholic beverages, drugs, drug paraphernalia or controlled substances on government property/in government vehicle while in duty status.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	31-Day Suspension	Removal	Actions involving alcohol, drugs, or controlled substances must consider requirements of statutes, regulations, and abuse programs.
b. Unauthorized possession or use of drugs, or controlled substances, or alcoholic beverages, while off-duty, provided a nexus can be established.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	31-Day Suspension	Removal	Nexus required for off-duty misconduct.
c. Reporting for or being on duty while under the influence of alcohol, illegal drugs, or a controlled substance.	14-Day Suspension	Removal	Removal				
d. Sale, transfer, delivery, or distribution of drugs or a controlled substance on or off duty.	Removal					Nexus required for off-duty misconduct.	
e. Failure to report for drug testing, refusal to take a drug test, or tampering with a specimen if required to take a drug test as a condition of employment.	Removal						

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>TEXT MESSAGING WHILE DRIVING</b>							
In compliance with EO 13513 (10-1-09), federal employees shall not engage in text messaging when driving a government owned vehicle (GOV); when driving a privately owned vehicle (POV) while on official government business; or when using electronic equipment supplied by the government while driving. (Includes using a government issued Blackberry or cell phone while driving.)	Written Reprimand	Removal	14-Day Suspension	Removal	30-Day Suspension	Removal	Text messaging means reading from or entering data into any handheld or other electronic device, including for the purpose of SMS texting, e-mailing, instant messaging, obtaining navigational information or engaging in any other form of electronic data retrieval or electronic data communication. Driving means operating a motor vehicle on an active roadway with the motor running, including while stationary because of traffic, a stop light or sign or otherwise. (Penalty range per Treasury.)
<b>THEFT/MAKING FALSE CLAIMS FOR PERSONAL GAIN/UNAUTHORIZED TAKING/UNAUTHORIZED POSSESSION OF PROPERTY</b>							
a. Stealing or unauthorized taking of government property, or other on-the-job theft, whether actual or attempted; obtaining and/or accepting services, money, or items of value to which the employee is not entitled.	14-Day Suspension	Removal	Removal				The value of the property, the extent of the employee's participation in the theft, or authorized possession (where more than one person is involved) and the position held by the employee, and whether the assets were entrusted to the employee in the performance of duty. Elements of Theft (a criminal charge): 1. the employee took the agency's or another's property; 2. without authorization; and 3. intended to permanently deprive the lawful property owner of the property.
b. Unauthorized possession of government property or the property of another employee without consent of the property owner.	14-Day Suspension	Removal	Removal				Elements of conversion (a criminal charge): 1. the employee assumed and exercised control over the goods or property of another; and 2. without authorization of the owner. *Refer to IRM 6.752.2.14 for Crime Provision, if appropriate.
c. Unauthorized possession or removal of government property or the property of another.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	31-Day Suspension	Removal	Not considered a criminal charge. Consider if the employee has a plausible explanation, or is actually in possession of the item(s).
d. Obtaining or accepting services, money, or items of value to which the employee is not entitled to where the offense adversely affects the efficiency of the Service e.g., welfare fraud, unemployment fraud.	14-Day Suspension	Removal	Removal				

Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>THREAT</b>							
Threat is defined as an expression of an intention to inflict something harmful or menacing. (Consider the "Metz Test" to determine if behavior constitutes a threat.)	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal		A threat determination is made by a "Metz test" analysis. Metz v. Treasury 780 F.2d 1001 (Fed. Cir. 1986). When viewed from a reasonable person perspective, consider these factors: <div><div>1. the listener's reaction</div><div>2. the listener's apprehension of harm</div><div>3. the speaker's intent</div><div>4. any conditional nature of the statements</div><div>5. the attendant circumstances.</div></div> NOTE: If there is a serious threat made or serious concern for employee safety, management should consider placing the threatening employee on administrative leave and proposing removal.
<b>THREAT TO AUDIT A TAXPAYER – Non 1203</b>							
Threatening to audit a taxpayer when personal gain is not involved.	Written Reprimand	14-Day Suspension	15-Day Suspension	30-Day Suspension	Removal		
<b>UNAUTHORIZED ACCESS/ BROWSING/UPDATES OF RECORDS</b>							
a. Unauthorized access or browsing of the personal, non-tax information of anyone, including a spouse, relative, or an IRS employee, celebrities, or others absent a business need to know.	Written Reprimand	5-Day Suspension	6-Day Suspension	14-Day Suspension	15-Day Suspension	Removal	Accessing non-tax information on anyone, e.g. friend, co-worker, relative, political figures, or celebrity to acquire personal information for a personal or non-business reason, or out of curiosity to obtain an address, phone number, pay information, award information etc.
b. Unauthorized access or causing an unauthorized access of one's own or another's personal, non-tax account information including OPF's, TIMIS, TAPS etc.	Written Reprimand	Removal	Removal				Extent of personal gain, willful, intentional, harmful intent. Number of accesses, sensitivity of information, reason for accessing.
c. Making an unauthorized update or causing an unauthorized update to any personnel, non-tax account information, including OPF's, TIMIS, TAPS, ETC. (1) Not done for personal gain or with harmful intent.	Written Reprimand	Removal	Removal				
(2) When done for personal gain or with harmful intent.	Removal						



Nature of Offense	First Offense		Second Offense		Third Offense		Key Penalty Factors
	From	To	From	To	From	To	
<b>UNAX (Unauthorized Access of Taxpayer Information) or IDRS Security Violations</b> These offenses address violation of the IRS policy on unauthorized inspection of returns or return information. The provisions refer to offenses involving providing information or assistance that the employee would routinely provide to taxpayers with whom the employee does not have a covered relationship. The term "covered relationship" refers to the relationships prohibited by IRS policy on unauthorized inspection of returns or return information. Removal is an appropriate penalty for all UNAX violations and must be proposed at the proposal stage. Less severe penalties are to be imposed only at the decision stage after mitigation is considered.							
a. Unauthorized access or attempted unauthorized access of tax return or tax return information on one's own account or the account of one's spouse for joint return information or on any return or account for which the employee has responsibility in order to review account status or return information. Access violates IDRS security rules, but does not breach a taxpayer's privacy rights.	14-Day Suspension		Removal				Account status information includes: <ul style="list-style-type: none"> <li>• Spouse's SSN for joint return information even if systemically blocked.</li> <li>• Parent accessing account to check status of dependent's account or return information (pertaining to the employee's own return, does not include the access of a dependent's return or return information when the dependent has filed a separate tax return).</li> <li>• Accessing IDRS to confirm a Social Security or Employee Identification Number.</li> <li>• Employee serving as an executor accessing IDRS to obtain information on the estate.</li> <li>• Information on the status of one's own individual or joint tax return even if systemically blocked.</li> </ul>
b. Unauthorized access of tax return or return information when the taxpayer in a covered relationship requests assistance through official channels	14-Day Suspension		Removal				Assistance through official channels includes assisting a taxpayer who seeks help through Walk-in or an official telephone number (i.e. 1-800 for tax assistance). The type of assistance provided is within the scope of the employee's official duties.
c. Unauthorized access of a tax return or tax return information when a covered taxpayer requests assistance through other than official channels. By assisting the covered taxpayer, the employee has created the appearance of or an actual conflict of interest and/or preferential treatment. The appearance	30-Day Suspension		Removal				Assistance through unofficial channels occurs when a covered taxpayer seeks assistance directly from the employee, rather than through the 1-800 number, Walk-in, etc. The type of assistance provided is otherwise within the scope of the employee's official duties. Examples of improper accesses include: <ul style="list-style-type: none"> <li>• Customer Service representative checks Mother's</li> </ul>

Nature of Offense	First Offense From To	Second Offense From To	Third Offense From To	Key Penalty Factors
has been created that the covered taxpayer has benefited from the receipt of expedited service that is unavailable to other taxpayers.				refund status after Mother calls employee at home asking for refund information. • Customer Service Representative checks status of a close neighbor's installment payments after neighbor asks for status information during a neighborhood picnic. Assistance was not gained through official channels but was of the type otherwise within the employee's official duties.
d. Unauthorized access of tax return or tax return information when covered taxpayer requests assistance and the assistance provided is of a type that is outside the scope of the employee's official duties. The appearance of receipt of preferential and/or expedited service by a covered taxpayer and/or a conflict of interest is exacerbated because the type of service provided by the employee was outside the scope of his/her regularly assigned duties.	Removal			Examples of type of accesses may include: • Secretary, whose duties are to verify Social Security Numbers on IDRS for routing of taxpayer correspondence for referral of taxpayer correspondence, accesses aunt's account at aunt's request to check on status of refund. • Tax examiner, who performs no customer service functions, accesses account, at brother's request to see if payment was posted. • Revenue Officer researches status of an on-going audit for a close friend by a Tax Auditor – at the close friend's request.
e. Unauthorized access of tax return or tax information without the taxpayer's knowledge and consent. The employee breached the taxpayer's rights, the UNAX policy, and the intent of the Taxpayer Browsing Protection Act.	Removal			Accesses were outside official channels and tasks performed were not otherwise within the employee's official duties. Examples of types of accesses may include: • Employee accessed an account out of curiosity. • Employee sought to locate spouse or ex-spouse, family members or close friends.
<b>UNAX - TAXPAYER BROWSING PROTECTION ACT OFFENSES</b>				
Conviction or plea agreement of guilty under 26 USC 7213(A) for unauthorized access of return or return information.	Removal			Required by statute.

## DOUGLAS FACTORS

Management must exercise reasonable judgment and consider all specific circumstances of the case, mitigating and aggravating, as well as **agency-wide prior penalties for similar cases**, in determining the most appropriate corrective action for each situation. This will ensure, to the extent possible, that employees who commit similar offenses are treated consistently across the agency. However, while equitable and uniform treatment of employees who commit similar offenses under “like” circumstances is preferable when possible, mechanistic consistency is not recommended or required. MSPB decisions reinforce the need to have deciding officials thoroughly examine the Douglas Factors and consider each factor carefully prior to determining an appropriate penalty. Should an action come before a third party, all deciding officials will be questioned regarding their Douglas Factor examination and must be able to thoroughly explain their rationale for their penalty choice.

In *Douglas v. Veterans Administration*, 5 M.S.P.R. 280 (1981), the MSPB identified factors, referred to as the “Douglas Factors”, which it specified were not exhaustive, but were generally recognized as relevant in determining an appropriate penalty. A reasonable and conscientious application of these factors may result in different penalties for similar offenses.

### 1. Nature and Seriousness of the Offense

The nature and seriousness of the offense, and its relation to the employee’s duties, position, and responsibilities, including whether the offense was intentional, technical, inadvertent, or was committed maliciously or for gain, or was frequently repeated.

- Mitigating factors and the employee’s potential for rehabilitation must be balanced against the seriousness of the offense, its effect on the duties of the position, and the mission of the IRS.
- Serious misconduct can outweigh an employee’s length of service and overall good work record.
- If the misconduct is serious enough, removal might be an appropriate penalty for a first offense.

### 2. Employee’s Job

The employee’s job level and type of employment, including supervisor or fiduciary role, contacts with the public, and prominence of the position.

- Persons in positions of trust, or who deal directly with taxpayers, can be held to higher standards, i.e. revenue officers, revenue agents, supervisors.
- Loss of confidence in an employee’s ability to function as a supervisor supports removal from a supervisory position.
- If an employee has performed well in non-supervisory positions, but fails as a supervisor, demotion may be more appropriate than removal from the service.

### **3. Disciplinary Record**

The employee's past disciplinary record.

- An employee's record of past discipline is used to enhance the penalty. It is not used as proof of the current misconduct.
- Any past offense may form the basis for proposing a higher penalty than may be commonly used. The offenses need not be identical or similar in nature.
- Prior disciplinary actions may be cited even if they involved offenses unrelated to the current charges.
- Management may not cite disciplinary actions that have expired in accordance with IRS retention standards.
- Management's intent to consider the past disciplinary record must be stated in the proposal letter.

### **4. Work Record**

The employee's past work record, including length of service, job performance, ability to get along with others, and dependability.

- Disciplinary actions or additional misconduct occurring after the issuance of the adverse action proposal may not be cited as a past disciplinary record, but may be used to show an overall poor work record.
- Positive actions by management after learning of an employee's misconduct, e.g. promoting the employee, allowing the employee to perform his/her duties for an extended period of time, may indicate that the employee's overall work record outweighs or diminishes the seriousness of the offense.
- A long service record may never be used as an aggravating factor i.e. "the employee should have known better", as the penalty will most likely be mitigated upon third party review.

### **5. Effect on Future Performance**

The effect of the offense upon the employee's ability to perform at a satisfactory level and its effect upon the Employer's confidence in the employee's ability to perform assigned duties.

- Loss of trust in the employee's ability to perform assigned duties in the future may be used to enhance the penalty.
- Offenses directly related to an employee's duties, e.g. falsification of the same documents the employee has responsibility to review may raise legitimate concerns about his/her ability to continue to perform those duties.

### **6. Consistency with Other Penalties**

Consistency of the penalty with those imposed upon other employees for the same or similar offenses.

- Management should carefully consider similarly situated employees when setting disciplinary penalties. To be similarly situated, an agency-wide comparison is necessary.
- There is no requirement for management to be absolutely consistent in its penalty determinations; rather reasonableness is necessary based on individual case facts. The prior disciplinary and work records of the comparison employees may justify a difference, and the underlying facts in each case might warrant different penalties.
- Management's departure from the agency penalty guide is permissible. It should not apply the penalty guide so rigidly as to ignore other *Douglas* factors.

- Management may take a more severe action than suggested in the penalty guide for an offense, particularly for a first offense, if the employee has a record of prior, even unrelated offenses.

## **7. Notoriety and Impact**

The notoriety of the offense or its impact upon the reputation of the Employer.

- Publicity or even the possibility of publicity that could have a negative impact on the reputation of the agency is a factor that may be considered to enhance a penalty.

## **8. Clarity of Notice**

The clarity with which the employee was on notice of any rules violated in committing the offense, or had been warned about the conduct in question.

- While lack of notice of the rules to be followed can be a mitigating factor, management is under no obligation to warn employees about behavior the employees should know is improper.
- Supervisors ignoring or condoning certain behavior can indicate lack of notice.
- Training on agency policies constitutes notice of expected behavior.
- Prior misconduct for which the employee was counseled, even though the employee was not formally disciplined (or was formally reprimanded, but the reprimand is no longer in effect), can be cited to show an employee was on notice of the rules to be followed.

## **9. Potential for Rehabilitation**

The degree to which the service might expect the employee to conform to rules and regulations in the future.

- An employee who admits misconduct and shows remorse displays potential for rehabilitation, while an employee who rationalizes his/her wrongdoing, fails to take responsibility or doesn't show an understanding of why his/her behavior was wrong is not a good candidate for rehabilitation.
- Lying during an investigation may be viewed as a lack of potential for rehabilitation.
- An employee who ceases misconduct after being warned may show potential for rehabilitation, however, an employee who shows improvement after receiving a notice of proposed adverse action is not particularly convincing.

## **10. Mitigating Circumstances**

Mitigating circumstances surrounding the offense, such as unusual job tensions, personality problems, mental impairment, harassment, or bad faith, malice, or provocation on the part of others involved in the matter.

- Emotional problems and stress may be mitigating factors, but there must be some evidence showing the problems contributed to the misconduct.
- Evidence that the deciding official was predisposed against the employee is viewed as a mitigating factor by a third party.

## **11. Adequacy of Alternative Sanctions**

The adequacy and effectiveness of alternative sanctions to deter such conduct in the future by the employee or others.

- Consider if the employee has already received warnings, disciplinary actions, or adverse actions for similar misconduct. If these actions have not been successful in deterring the inappropriate behavior, a severe penalty or removal may be appropriate.
- A penalty designed primarily for its value as an example or warning to other employees likely will not be upheld upon review, as third parties generally do not accept this as a valid basis for penalty selection. A penalty can be used to deter future misconduct by other employees, but this objective does not warrant overlooking other relevant *Douglas* factors.

## **DOUGLAS FACTOR ANALYSIS**

Not all of the Douglas Factors will be pertinent in every case. Often, some factors will weigh in the employee's favor while others may possibly constitute aggravating factors. Selection of the appropriate penalty must involve a responsible balancing of the relevant factors in the specific case. Upon review, a third party will decide whether management considered all the relevant factors and exercised its discretion within tolerable limits of reasonableness.

## **NEXUS**

Nexus refers to the connection between an employee's off-duty misconduct and his or her position within the agency. It relates back to the requirement inherent in 5 USC 7531(a) that an action against an employee must be such that it advances the efficiency of the service. Consequently, there must be a clear and direct relationship demonstrated between the grounds for an adverse action and either the employee's ability to accomplish his or her duties satisfactorily or some other legitimate governmental interest promoting the efficiency of the service. Absent a nexus in an off-duty misconduct situation, an adverse action would be viewed by a third party as arbitrary and capricious.

## **HIGH-LEVEL PERSONNEL**

Executives (ES, SL, CP), Senior Managers (IR-01 and IR-03), Non-Bargaining Unit GS-15s, and Law Enforcement Personnel.

In addition to the guidance set forth in this guide, the IRS has determined that high-level personnel are to be held to a higher standard of professionalism, integrity, and accountability than those employees of lower grade and organizational rank. Accordingly, high-level personnel who have engaged in misconduct will generally be subject to corrective action that exceeds that which is suggested for the comparable offense committed by personnel of lower grade and rank.



**Small Business/Self-Employed**

# Field Compliance Embedded Quality

## Field Collection (FC) Job Aid

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## **HOW TO USE THE JOB AID**

This Job Aid contains guidelines for Field Collection Managers and National Field Collection Quality Reviewers to follow when reviewing cases using the Embedded Quality (EQ) process. These guidelines were created to align with EQ concepts and current Field procedures. The Attribute Job Aid is a reference tool that will support both front line managers and national quality reviewers in applying the attributes in a uniform and consistent manner. The guidance in the Job Aid has been incorporated into 1.4.50, Collection Group Manager, Territory Manager and Area Director Operational Aid, and IRM 5.13, Collection Quality Measurement.

## **OPERATIONAL DEFINITION (Multi-functional Definition)**

This is the “official” definition for an attribute on the EQRS system. It describes aspects that are common to all product lines and is understandable for all EQRS users.

## **JOB AID DEFINITION (Program-specific Definition)**

Unlike the operational definition that may be used for multiple program areas service wide, the job aid definition tells specifically how that attribute is defined for a specific program area as it applies to their unique work process. In conducting EQ reviews for Field Collection, the most important consideration is the Job Aid definition. Did the actions taken by the Field Collection employee meet the basic conditions set out in the Job Aid definition?

## **RATING GUIDE EXPLANATION**

The rating guide explanation provides further guidance as to how to rate the quality of the attribute being discussed. If the casework action(s) meet the criteria cited in the Job Aid rating guide explanation as “YES”, rate the attribute “YES”. However, the Job Aid is not all-inclusive. Use other sources including employee IRM procedures and regulatory guidelines to support the review of casework. Several IRM references are listed with each attribute. The references will assist in determining basic employee requirements for the procedure being measured.

Likewise, if the work meets the Job Aid criteria for assessing a “NO”, rate the attribute “NO”. While an EQ review should never create a requirement that falls outside of established guidelines, EQ measures do not cover all IRM requirements. When a unique situation is not specifically addressed in this Job Aid, assess the action within the context of the attribute being measured. For an isolated process flaw that is not captured under an EQ attribute, consider the impact of the mistake on the progress and outcome of the case to determine if it is significant enough to warrant failing the entire attribute. Document the specific reason for assessing a “NO” in the attribute narrative section. The use of judgment should be in alignment with the guidance provided in the Job Aid as well as current IRS regulations, IRM procedures and policies that apply to employee case actions.

## **NOTE TO MANAGERS:**

Managers should consider NTEU contract provision when rating the timeliness attributes. It states in part “Where the EQ analysis includes a measure of timeliness expressed in calendar days, the Employer has determined that any error identified against the measure will not be charged against the employee in an annual appraisal unless the employee also missed the deadline when it is expressed in his or her workdays.” Managers must continue to rate timeliness attributes according to IRM requirements (which have not changed with the new contract provision). However, the Reason Code *"Late considering employee workdays/leave/AWS"*

should be used to simplify compliance with contract provisions when preparing annual appraisals. Failure to select this RC when applicable will result in the assumption that the employee DID NOT miss the timeframe when employee workdays are considered. Additional detail may be added to the attribute narrative.

Managers can use their discretion when rating attributes when extenuating circumstances prevent the revenue officer from taking timely actions on a case. For example, failing to meet the IRM requirement for one of multiple follow-up dates (Attribute 504 – Timely Follow-up Actions), if not reflective of a trend, would likely be rated “Yes” if the failure to meet the IRM requirement did not seriously impact the case. However, if the missed follow-up has a serious and detrimental impact on the case, it would justify a “No” rating. Managers should add appropriate narrative comments.

#### **POINTS TO CONSIDER**

“Points to Consider” have been included in the Job Aid to assist in the review of casework.

<b>Attribute 200</b> <b>Timely Initial Contact</b>
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CJE – 5A

Category – Timeliness

(top)

**Operational Definition** – Use this field to identify if the employee attempted initial contact timely.

**Job Aid Definition** – The purpose of this attribute is to determine if initial contact was made or attempted within the established time frame.

**Rating Guide Explanation**

Managers have discretion in rating this attribute “Yes”, when the initial contact was not timely but the employee actions were reasonable, given the set of circumstances. Such circumstances must be beyond the employee’s control.

This attribute should be rated “Yes” if:

- A field call is attempted within IRM time frames, whether or not actual taxpayer contact is made.
- Contact is made with the taxpayer’s Power of Attorney within IRM time frames.
- Initial contact is attempted within IRM time frames via registered mail for taxpayer cases in a foreign country.
- An appointment letter is mailed within IRM time frames on cases with extenuating circumstances documented.
- Contact is made with the taxpayer’s Power of Attorney within IRM time frames or, within the initial contact time frames, two telephone messages are left for the representative to call back.

This attribute should be rated “No” if:

- Attempted initial contact was not made within the guidelines specified below.
  - Contact not attempted within 45 calendar days. (All cases other than FTD Alerts or CIP leads.)
  - FTD Alert contact not attempted within 15 calendar days.
  - CIP lead contact not attempted within 60 calendar days. (Managers/EQRS only)
  - An appointment letter is issued that does not result in actual contact within IRM time frames and no extenuating circumstances are documented.

This attribute should be rated “N/A” if:

- Attempted initial contact falls outside of the current rating period.
- The case was reassigned to the current revenue officer after initial contact had occurred.

NQRS ratings of “N/A” for Attribute 200 are extremely rare on reviewable cases.

**Note to managers:** When this attribute is rated “No”, select the appropriate reason code for the error. Also, consider whether the reason code “Late considering employee workdays/leave/AWS” should be selected. This will assist managers in complying with the contract provisions and when preparing mid-year and annual appraisals. Failure to select this RC, when applicable, will result in the assumption that the employee did **NOT** miss the timeframe when employee workdays are considered.

#### **Reason Codes – Attribute 200**

At least one reason code must be selected if this attribute is rated “No”.

1. 15 calendar day timeframe not met.
2. 45 calendar day timeframe not met.
3. 60 calendar day timeframe not met. (*EQRS/Manager Review Only*)
4. Late considering employee workdays/leave/AWS. (*EQRS/Manager Review Only*)

#### **IRM References and Examples**

**Attribute 203**  
**Requested/Secured Financial Information**

CJE – 4A

Category – Procedural Accuracy

[\(top\)](#)

**Operational Definition** – Use this field to identify if the employee requested and secured financial information when required (*i.e.*, IA above streamline, CNC hardship, OIC)

**Job Aid Definition** - The purpose of this attribute is to assess whether the revenue officer took action to secure financial information upon initial contact with the taxpayer/POA. The reviewer should determine if financial information, indicated by facts and circumstances of the case, was requested from the taxpayer/POA during the initial contact. *This attribute is rated on initial contact only. Additional or subsequent financial information secured as well as the verification and analysis of that information should be rated under Attribute #432 – Verify/Analyze Ability to Pay.*

### Rating Guide Explanation

This attribute should be rated “Yes” if:

- A complete Collection Information Statement (CIS) was secured when tax is due and the taxpayer is unable to pay in full, provide proof of payment, or immediately qualify for a guaranteed, streamlined, or IBTF express installment agreement.
- A complete CIS was attempted and basic asset information was secured.

This attribute should be rated “No” if:

- An attempt to secure a complete CIS was not made.
- Basic asset information was not secured.

This attribute should be rated “N/A” if:

- Full payment is secured.
- Proof of payment is provided.
- A guaranteed, streamlined, or IBTF express installment agreement is established on initial contact.
- Other information secured from the TP/POA negates the need to secure financial information, *e.g.*, bankruptcy.

### Points to Consider

Some amount of financial information is required for any case where full payment is not received or a streamlined, guaranteed, or IBTF express installment agreement is not established on initial contact.

An interview should be conducted in order to determine the appropriate case resolution. Complete income and expenses analysis is necessary, if, and only if, the taxpayer does not full pay; however, attempt to secure a complete CIS upon initial contact. At a minimum, the revenue officer should secure basic asset information, such as:

- bank accounts,
- primary accounts receivables,
- employer and wage information,
- full address of all real property owned, and
- personal property owned, such as motor vehicles

Secure, review, and discuss the financial statements in person whenever possible. The face-to-face interview should be conducted at the taxpayer's business, residence or in the office unless the taxpayer is physically unable to meet with the revenue officer.

### **Reason Codes – Attribute 203**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Attempt not made to complete CIS on initial contact
2. Attempt not made to secure required financial information.

### **IRM References and Examples**

**Attribute 410**  
**Lien Determination/Filing**

CJE – 2C

Category – Procedural Accuracy

[\(top\)](#)

**Operational Definition** – Use this field to identify if the employee followed appropriate Lien Determination/Filing procedures.

**Job Aid Definition** – The purpose of the attribute is to determine if a lien filing decision was made within established time frames, whether the decision was appropriate, and was documented, as required.

**Rating Guide Explanation**

This attribute should be rated “Yes” if:

- A determination was made to file the lien within the specified time frame.
- A determination was made not to file, defer or extend the lien within the specified time frame supported by a correct and sufficiently documented decision based on case circumstances
- Managerial approval was secured when required.
- A determination on additional assessments was made within 30 days of assignment to the ICS inventory or the next calendared touch on the case, whichever is sooner. (Note: NQRS reviewers rate within 30 days of assignment to the ICS inventory only)

This attribute should be rated “No” if:

- The lien determination is absent.
- The lien determination was late.
- The lien determination was incorrect.
- The lien notice was not filed or deferred without proper adherence to IRM and other policy guidelines.
- Managerial approval was not secured, when required.
- A subsequent module received in inventory was not addressed.
- The lien notice was filed on a low-dollar account without explanation.

This attribute should be rated “N/A” if:

- A Lien Filed Indicator was present when the Bal Due(s) had been assigned to FC and no subsequent modules were assigned.
- The case consists of Del Ret investigations only.

**Points to Consider**

A NFTL filing determination must be made on all balance due cases within the established time frames. The time frame for making the lien determination is based on the date of the initial attempted contact or initial actual contact. The lien determination is due 10 days from the initial attempted contact or from the initial actual contact date. If no timely initial or attempted contact

is made, then the lien determination is due 10 days from the date the initial contact was actually due.

Additional assessments (usually balance due modules) are often made and then assigned to a case on ICS after the initial contact is made or the initial contact due date. On these additional assessments, the revenue officer should document the request for lien filing, non-filing, or deferral (as appropriate) within 30 days (or the next calendared touch on the case, whichever is sooner) of assignment to the ICS inventory as an IDRS Bal Due.

**NOTE:** If a pre-assessed module is created on ICS, the NFTL determination is due within thirty days of assessment.

Depending on case circumstances, a non-filing decision may be either not to file the lien or to defer lien filing for a specific period with a scheduled follow-up to revisit the lien issue. Either of these non-filing decisions must be supported by a case history entry that states why a lien should not be filed at that time. Case circumstances may subsequently change, making an immediate lien filing the appropriate course of action.

Managerial approval is required to defer or extend the lien filing when employment taxes are involved and the known aggregate assessed or to-be-assessed balance will be greater than \$10,000.

Except in rare circumstances, an NFTL should not be filed when the balance to be reflected on the NFTL is less than \$2,500. In addition, NFTLs will generally not be filed when the UBA is less than \$10,000. But they may be filed if they will protect the government's interest, such as in the case of an impending bankruptcy or other circumstances in which the government must establish priorities against third parties. When filing a lien on a low dollar account is warranted, the revenue officer must document the circumstances in the case history.

**Note to managers:** When reason code, "Lien determination not made timely", is selected, also determine whether the reason code, "Late considering employee workdays/leave/AWS" should be selected. This determination assists you in complying with the contract provisions when preparing mid-year and annual appraisals. Failure to select this RC, when applicable, will result in the assumption that the employee **did NOT** miss the timeframe when employee workdays are considered.

#### **Reason Codes – Attribute 410**

At least one reason code must be selected if this attribute is rated "No". Select all that apply.

1. Lien determination not made.
2. Incorrect lien determination.
3. Lien determination not made timely.
4. Late considering employee workdays/leave/AWS. (*EQRS/Manager Review Only*)
5. Lien was not filed or filing was deferred without proper adherence to IRM and other policy guidelines.

#### **IRM References and Examples**



<p style="text-align: center;"><b>Attribute 416</b> <b>Appropriate Enforcement Tools</b></p>
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CJE – 2C

Category – Procedural Accuracy

[\(top\)](#)

**Operational Definition** – Use this field to determine if the employee considered, and, when applicable, used the appropriate enforcement tools.

**Job Aid Definition** – The purpose of this attribute is to determine if the revenue officer used the appropriate enforcement tool and secured proper approval(s) when necessary. *Assessing effectiveness in advanced investigative techniques such as fraud, alter ego, nominee, transferee, and suits should be rated under Attribute #439 – Advanced Investigative Techniques.*

**Rating Guide Explanation**

This attribute should be rated “Yes” if:

- Enforcement action was taken when appropriate.
- The appropriate enforcement tool(s) was/were used.
- If applicable, actions were taken to pursue assets placed beyond the reach of the government, *e.g.*, nominee levies, suit recommendations.

This attribute should be rated “No” if:

- An ineffective enforcement tool was used.
- Enforcement action was not taken when warranted.
- Proper managerial approval was not secured. (*EQRS/Manager Review Only-NQRS rates this aspect under ATT 417*)

This attribute should be rated “N/A” if:

- The taxpayer complied with all deadlines.
- An investigation found no evidence of any available assets/income either in the name of the taxpayer or beyond the government’s reach.
- The revenue officer documents facts and circumstances to indicate that enforcement actions are not an appropriate activity.
- Full payment is secured on initial contact.

**Reason Codes – Attribute 416**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Did not leverage the most effective enforcement tool.
2. No action taken to pursue assets/income placed beyond the reach of the government.
3. Enforcement action should have been taken, but was not.
4. Proper managerial approval not secured (*EQRS/Manager Review Only*)

**IRM References and Examples**

<p style="text-align: center;"><b>Attribute 417</b> <b>Managerial Approvals for Enforcement</b> <i>(National Review Only)</i></p>
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CJE – N/A

Category – Regulatory Accuracy

[\(top\)](#)

**Operational Definition** – Use this field to determine if the required approval was secured for enforcement actions.

**Job Aid Definition** – Certain enforcement actions initiated by employees require approval by management. The approval requirement may be established either by law or by policy.

**Rating Guide Explanation**

Rate this attribute “Yes”, if required managerial approval(s) was/were secured.

Rate this attribute “No”, if required managerial approval(s) was/were not secured.

Rate this attribute “N/A”, if no enforcement actions requiring approval were taken.

**Reason Codes – Attribute 417**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Summons approval not secured.
2. Proper approval level for seizure not secured.
3. Proper approval for levy (includes jeopardy/retirement levies) not secured.

**IRM References and Examples**

**Attribute 432**  
**Verify/Analyze Ability to Pay**

CJE – 2B

Category – Procedural Accuracy

[\(top\)](#)

**Operational Definition** – Use this field to identify if the employee properly evaluated the thoroughness and accuracy of the financial information secured and determined the taxpayer’s ability to pay.

**Job Aid Definition** – The purpose of this attribute is to determine if the revenue officer ensured the thoroughness of the financial information by securing supplemental information, if required, verified the financial information provided by the taxpayer/POA, and analyzed that information, applying existing guidelines, to make an accurate payment and/or collectibility determination.

***Securing financial information upon initial contact is rated under Attribute #203 – Requested/Secured Financial Information. Financial information secured after the initial contact should be rated in this attribute.***

**Rating Guide Explanation**

This attribute will be rated “Yes” if:

- Supplemental financial information was secured, when required.
- Appropriate verification of assets and encumbrances was completed.
- Appropriate verification of income and expenses was completed.
- Future ability to pay was considered.
- Mathematical computations were correct.
- Equity in assets was considered.
- Appropriate National and Local allowable expense standards were applied.
- Assets placed beyond the reach of the government were considered, e.g., nominees, alter egos, fraudulent transfers.

Rate this attribute “No” if:

- Supplemental financial information was not secured, when required (Cite Reason Code #1 and/or #2).
- Appropriate verification was not completed.
- Future ability to pay was not considered.
- Mathematical errors were made.
- Equity in assets was not considered.
- Deviations from the National/Local allowable expense standards were not explained.
- Assets placed beyond the reach of the government were not considered.

Rate this attribute “N/A” if:

- Full payment was secured upon initial contact.
- A guaranteed, streamlined or IBTF Express Installment Agreement was granted upon initial contact.

### **Points to Consider**

This attribute measures actions taken to verify the taxpayer’s financial condition and is generally applicable in all instances where some type of financial information was secured or available in the file (either from the taxpayer/POA, third party sources, internal/external sources or public records) as a basis for financial verification and arriving at a payment or collectability determination. It includes a consideration toward whether appropriate field activities, as required or suggested by the IRM, were conducted to complete this verification.

For National Quality reviewers, situations where this attribute will be rated “N/A” should be rare because some type of financial information is required in the vast majority of case dispositions.

### **Reason Codes – Attribute 432**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Verification of assets and encumbrances incomplete.
2. Verification of income and expenses incomplete.
3. Future ability to pay not considered.
4. Computation error(s).
5. Equity in assets not considered.
6. National/Local/other expense standards not accurately applied.
7. No consideration given to assets/income placed beyond the reach of the government.

### **IRM References and Examples**

<p style="text-align: center;"><b>Attribute 434</b> <b>Research &amp; Technical Analysis</b></p>
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CJE – 4B

Category – Procedural Accuracy

(top)

**Operational Definition:** This attribute measures if the employee independently conducts appropriate research, utilizes appropriate analytical methods, and utilizes other resources.

**Job Aid Definition -** The purpose of this attribute is to determine whether the revenue officer correctly determined and pursued the information necessary to come to an appropriate case resolution. This includes:

- a determination as to the degree of research and analysis required (appropriate to the facts and circumstances of the case),
- how the revenue officer applies their analysis of information secured (to come to an appropriate resolution plan)
- whether the revenue officer considered the taxpayer's points of view when weighing the different options available, and
- selecting the option to produce the desired results.

**Rating Guide Explanation**

This attribute should be rated “Yes” if:

- A clear plan of action was created and followed.
- The resolution plan is consistent with documented analysis.
- Simultaneous case actions were taken when warranted.
- The case file is documented correctly with pre-contact procedures, appropriate to the facts of the case.
- Research was completed based on the IRM requirements for case disposition in Unable to Locate (UTL) and Unable to Contact (UTC) situations.
- Required research was conducted to locate and/or contact the taxpayer or locate assets or income, when the taxpayer neglected/refused to provide financial information.

This attribute should be rated “No” if:

- Inappropriate actions were taken, based on the facts and circumstances of the case.
- Actions were piecemealed rather than taken simultaneously.
- No attempt was made to consider issues advanced by the TP and/or POA.
- There is no pre-contact analysis or analysis is incomplete.
- Research was not conducted to locate income and/or assets when the TP and/or POA neglected/refused to provide financial information.
- The minimum IRM research required for UTL/UTC cases was not conducted.

This attribute is seldom rated “N/A” and is not an option for National Review Staff.

### Points to Consider

The revenue officer should utilize a logical, direct approach to working the case. This methodology includes looking at the overall case and devising a plan of action, **which includes the taking of simultaneous actions**, to generate compliance in an efficient manner. The factors that will influence the plan developed may include: size of the liability; complexity of the case; type of liability and entity; compliance history; cooperation level of the taxpayer; results of financial analysis; and type of business activity in which the taxpayer is engaged.

Required research is to be gathered from sources based on the individual circumstances of the case and throughout case progression. IRM requirements should be reviewed to determine the specific research requirements based on the case disposition. When no financial information is secured from the TP/POA, the revenue officer should determine if the information secured from alternative sources (internal/external sources and/or third parties) is sufficient to make an accurate collection determination.

When an ability to pay is identified by the revenue officer but the taxpayer does not agree to pay all or a portion of the liability (*e.g.* through the liquidation of assets), the revenue officer should consider the taxpayer's position and alternatives while balancing the interests of the government.

#### **For EQRS/Managers Only:**

Although this attribute maps to CJE 4B, Problem Solving Techniques, it contains language similar to CJEs 2B, Case Analysis, and 4A, Investigation. It differs in that the focus is the revenue officer's overall approach to the case. Revenue officers should work efficiently toward case resolution by identifying the proper level of investigation, determining the appropriate amount of information needed, identifying and overcoming obstacles to the investigation, and implementing a resolution plan that is consistent with the analysis of information secured.

**Note:** Narrative comments in this attribute are essential since they may be used to support ratings in 2B and 4A as well as 4B.

### Reason Codes – Attribute 434

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Appropriate research not completed.
2. Appropriate analytical techniques not utilized. (*EQRS/Manager Review Only*)
3. Clear plan of action was not created and followed.
4. Simultaneous case actions not taken.

### IRM References and Examples

<b>Attribute 437 Compliance</b>
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CJE – 3C

Category – Procedural Accuracy

[\(top\)](#)

**Operational Definition** – Use this field to identify if the employee determined, addressed, and monitored the taxpayer’s compliance with all filing and/or paying requirements throughout the case lifecycle.

**Job Aid Definition** – The purpose of this attribute is to determine if the revenue officer

- identified all filing and paying requirements,
- determined the taxpayer’s status in relation to those requirements and
- monitored compliance, as part of the initial contact, during the life of the case, and at resolution.

**Rating Guide Explanation**

This attribute should be rated “Yes” if:

- On initial contact, the ICS pick list was accurately completed, or when using the narrative history, the revenue officer included appropriate information (*e.g.*, status of filing and paying requirements, ES payments, and/or FTDs, cross compliance, if applicable).
- The revenue officer monitored compliance with filing and deposit requirements.
- All compliance issues were addressed at case closing.

This attribute should be rated “No” if:

- Compliance was not addressed during initial contact with the TP and/or POA.
- Compliance with filing, paying, and deposit requirements was not monitored.
- Not all issues relative to compliance were addressed at the time of case disposition.

This attribute should be rated “N/A” if:

- There is no contact with the TP and/or POA.

**NOTE:** Failure to document the type of depositor will not be cited as an error by NQRS.

**Points to Consider**

When contacting a sole proprietor, partnership, and a Limited Liability Company (LLC) classified as a disregarded entity, the revenue officer must conduct a cross-compliance check by verifying compliance with IMF filing and paying requirements.

Monitoring of full compliance with filing, paying, and deposit requirements may be accomplished by advising the taxpayer to submit the following documents to the revenue officer as applicable:

- Current tax returns
- Estimated tax payments or proof of withholding (W-4)
- Confirmation or acknowledgement for electronic payments
- Other proof of compliance

Monitoring compliance will be evident if the file shows that no pyramiding occurred during the life of the case and the revenue officer regularly monitored filing and payment responsibilities of the taxpayer. If pyramiding occurred, the revenue officer promptly addressed the issue.

At the time the case is closed, all modules should be addressed regardless of status. For example, notice status modules should be included as part of a CNC package, actions should be taken to secure returns where a likely liability exists, *etc.* The entire entity should be resolved.

#### **Reason Codes – Attribute – 437**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Attempts not made to address compliance at initial contact.
2. Cross-compliance not addressed, when required.
3. FTD payments and/or ES/W-4 payments not verified.
4. Filing of current tax returns not verified.
5. All periods/requirements not addressed at case closing.

#### **IRM References and Examples**



<p style="text-align: center;"><b>Attribute 439</b> <b>Advanced Investigative Techniques</b></p>
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CJE - 4A

Category - Procedural Accuracy

[\(top\)](#)

**Operational Definition** - Use this field to determine if the employee used a full range of **advanced investigative techniques** to locate assets, verify financial information, and develop potential fraud.

**Job Aid Definition** – The purpose of this attribute is to assess the effectiveness of the revenue officer’s **advanced investigative techniques**. This includes determinations of fraud, Alter Ego, Nominee, Transferee, and suits. The **advanced investigative techniques** used to develop referrals for fraud, alter egos, nominees, transferees and suits should be rated in this attribute. *Consideration of assets/income placed beyond the reach of the government should be rated under Attribute #432 – Verify/Analyze Ability to Pay. Submission of completed fraud referrals and suit recommendations to pursue assets/income placed beyond the reach of the government, or failure to do so when it would have been appropriate, should be rated under Attribute #416 – Appropriate Enforcement Tools.*

**Rating Guide Explanation**

This attribute will be rated “Yes” if:

- Indicators and/or affirmative acts of fraud were recognized and fraud considerations were appropriately addressed.
- Potential assets/income placed beyond the reach of the government, including those held offshore, were thoroughly investigated and resolved.

This attribute will be rated “No” if:

- Indicators and/or affirmative acts of fraud were not recognized or fraud considerations were not appropriately addressed.
- Potential assets/income placed beyond the reach of the government, including those held offshore, were not thoroughly investigated and resolved.

This attribute will be rated “N/A” if:

- No indicators and/or affirmative acts of fraud are present.
- There were no assets/income placed beyond the reach of the government.

**Points to Consider**

This attribute is used to rate advanced investigative techniques often used by ATAT and International revenue officers. These techniques are those that go beyond the obvious basic sources to locate taxpayers and/or their assets including the innovative use of the internet.

However, there will be instances when this attribute can be rated in cases worked by general program revenue officers. For example, fraud is often investigated in general field collection cases. *Standard investigative techniques should be rated under Attribute #434 – Research & Technical Analysis.*

The revenue officer should identify potential fraud indicators, involve management and coordinate with the fraud technical advisor, fully develop leads, and develop an appropriate plan of action.

The revenue officer should locate assets/income and verify financial information through the simultaneous use of multiple investigative tools such as third-party records research, interviews, summonses, and observation of assets and indicators at the taxpayer's premises. The investigative actions taken are commensurate with case factors such as the compliance impact and the amount of the liability.

When appropriate, the employee should utilize “Follow the Money” techniques, e.g., effective use of third-party interviews and third-party summons to locate undisclosed sources of income and assets. Nominees, alter egos, fraudulent transfers, and indications of income/assets held offshore should be thoroughly investigated.

#### **Reason Codes – Attribute 439**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Indicators of fraud not investigated.
2. Potential assets/income placed beyond the reach of the government not investigated.

#### **IRM References and Examples**

<p style="text-align: center;"><b>Attribute 504</b> <b>Timely Follow-up Actions</b></p>
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CJE – 5A

Category – Timeliness

[\(top\)](#)

**Operational Definition** – Use this field to identify if the employee took timely follow-up actions when the taxpayer failed to meet established deadlines.

**Job Aid Definition** – The purpose of this attribute is to determine if the revenue officer took timely follow-up action(s). Throughout the investigation follow-up actions are required within 15 calendar days after a deadline has elapsed. This attribute **only** measures the timeliness of the action, not the effectiveness of the action(s) taken. *The action itself is rated under the appropriate attribute: for example, if enforcement action was taken (Attribute #416); Lien Filing (Attribute #410); securing financial information (Attribute #203); etc.*

### Rating Guide Explanation

A single instance of an untimely action does not preclude the manager from rating this attribute “Yes”. Managers have discretion to rate an attribute “Yes” when there are multiple instances being evaluated and extenuating circumstances prevent the revenue officer from taking timely actions on a case. For example, failing to meet the IRM requirement for one of multiple follow-up dates, if not reflective of a trend, would likely be rated “Yes” if the miss did not seriously impact the case. Managers should add narrative comments.

This attribute should be rated “Yes” if:

- Follow-up action was initiated within 15 calendar days after the TP and/or POA missed an action date.

This attribute should be rated “No” if:

- Follow-up action was not initiated within 15 calendar days after the TP and/or POA missed an action date.
- Repeated extensions were granted when the taxpayer’s request was not reasonable and served to impede the resolution of the case.

This attribute should be rated “N/A” if:

- The revenue officer did not establish any deadlines during taxpayer contact.
- The revenue officer did not leave a Form 2246 at the residence or business.
- The taxpayer complied by the deadline given.

### Points to Consider

When a taxpayer or representative misses a specific deadline, follow-up action should be initiated within fifteen (15) calendar days. This deadline may be established in a face-to-face contact, telephonic contact or through written correspondence, such as form letters 1058, 3174,

1085 or 725. Deadlines established by direct communication with the taxpayer supersede deadlines established by correspondence.

A time frame of two business days is set for taxpayers or representatives to respond to Form 2246, Field Contact Card. Other reasonable time frames may be used as warranted by the circumstances of the case. The Form 2246 may be left at the taxpayer's place of business or residence when personal contact cannot be established. The deadline should be documented on the form as well as the ICS history. Follow-up activity should be initiated within 15 calendar days of the established deadline if the taxpayer fails to respond.

When a deadline is being set, revenue officers are expected to calendar sufficient time to carry out follow-up actions if the deadline is not met. (*Manager review only*)

If the taxpayer meets the required deadlines, but the revenue officer does not do anything with the information received from the taxpayer, rate this error under **Attribute #505, Timely Employee Actions**.

**Note to managers:** When this attribute is rated "No", select the appropriate reason code for the error. Also consider whether the reason code "Late considering employee workdays/leave/AWS" should be selected. This will assist managers in complying with the contract provisions and preparing mid-year and annual appraisals. Failure to select this RC when applicable will result in the assumption that the employee **DID NOT** miss the timeframe when employee workdays are considered.

#### **Reason Codes – Attribute 504**

A reason code must be selected if this attribute is rated "No". If multiple deadlines have been missed, select the reason code that represents the longest delay in taking follow-up action.

1. Follow-up 1 to 10 days late (*NQRS/National Review Only*)
2. Follow-up 11 to 20 days late (*NQRS/National Review Only*)
3. Follow-up 21 to 30 days late (*NQRS/National Review Only*)
4. Follow-up more than 30 days late (*NQRS/National Review Only*)
5. Follow-up not initiated (*NQRS/National Review Only*)
6. Follow-up action not initiated within 15 days of missed deadline. (*EQRS/Manager Review Only*)
7. Late considering employee workdays/leave/AWS. (*EQRS/Manager Review Only*)

#### **IRM References and Examples**

<b>Attribute 505</b> <b>Timely Employee Actions</b>
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CJE – 5A

Category – Timeliness

[\(top\)](#)

**Operational Definition** - Use this field to identify whether the employee took timely actions.

**Job Aid Definition** – The purpose of this attribute is to determine if the revenue officer took timely case actions, without undue delay. *This attribute only rates the timeliness of the employee's actions. Rate the timeliness of follow-up actions after a taxpayer/POA fails to meet a deadline under Attribute #504 – Timely Follow-up Actions, the timeliness of initial contact under Attribute #200 – Timely Initial Contact, and the timeliness of lien determinations/filings under Attribute #410 – Lien Determination/Filing.*

### Rating Guide Explanation

A single instance of an untimely action does not preclude the manager from rating this attribute “Yes”. Managers have discretion to rate an attribute “Yes” when there are multiple instances being evaluated and extenuating circumstances prevent the revenue officer from taking timely actions on a case. For example, failing to take timely action on one of multiple employee actions, if not reflective of a trend, would likely be rated “Yes” if the miss did not seriously impact the case. Managers should add narrative comments.

This attribute should be rated “Yes” if:

- CIS analysis and verification were performed shortly after receipt of the CIS.
- Other revenue officer actions were taken timely.

This attribute should be rated “No” if:

- No action was taken or if action was taken, only after a significant lapse of time.
- CIS analysis and verification were not performed shortly after receipt of the CIS.
- TFRP actions were not taken timely.
- TC 971 AC 043 not input within 24 hours when required. (Pending IA)

This attribute is seldom rated “N/A” and is not an option for National Review staff.

### Points to Consider

Employees should take timely actions and avoid unexplained lengthy gaps in case activity in order to move the case towards resolution. When the employee has received case information, inquiries, correspondence, tax returns, or remittances, the employee should review the material for completeness as soon as practical. If additional information or clarification is needed, it can then be requested without undue delay. If the material is sufficient to act upon to move the case forward, timely case decisions should be made.

If the file contains case-related correspondence or inquiries from the taxpayer/POA upon assignment to the revenue officer, the revenue officer should give due consideration to the information provided/questions asked and respond to the taxpayer/POA expeditiously.

The employee should take Trust Fund Recovery Penalty (TFRP) actions within the established timeframes.

The employee should analyze and verify the Collection Information Statement (CIS) shortly after receipt.

**Note to managers:** When this attribute is rated “No”, select the appropriate reason code for the error. Also consider whether the reason code “Late considering employee workdays/leave/AWS” should be selected. This will assist managers in complying with the contract provisions and preparing mid-year and annual appraisals. Failure to select this RC when applicable will result in the assumption that the employee **DID NOT** miss the timeframe when employee workdays are considered.

#### **Reason Codes – Attribute 505**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Employee action not timely
2. Late considering employee workdays/leave/AWS. (*EQRS/Manager Review Only*)
3. Employee action not taken
4. Delay in CIS analysis and verification.
5. TFRP determination more than 120 days
6. TFRP recommendation package not submitted to group manager within 120 days of the decision to pursue the TFRP
7. Letter 1153(DO) and Form 2751 not delivered to the responsible person(s) within 20 calendar days of the Form 4183 approval.
8. Case not forwarded to Control Point Monitoring (CPM) within 30 days of the Letter 1153(DO) expiration.
9. TC 971 AC 43 not input within 24 hours when required (Pending IA)

#### **IRM References and Examples**

<p style="text-align: center;"><b>Attribute 606</b> <b>TP/POA Kept Apprised</b> <b>(National Review Only)</b></p>
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CJE – N/A

Category – Professionalism

[\(top\)](#)

**Operational Definition** – Use this field to determine if the employee kept the TP/POA informed throughout the process.

**Job Aid Definition** – The purpose of this attribute is to determine if the revenue officer informed the taxpayer and/or representative of the case status at appropriate times throughout the case investigation, including case resolution determinations. Additionally, this attribute is used to rate whether the revenue officer supplied all required material to the authorized representative.

**Rating Guide Explanation**

This attribute should be rated “Yes” if:

- The case history was documented that the taxpayer or representative was kept apprised of relevant case actions or that efforts had been made but were not successful.
- Case closing letters, i.e. Letter 4222 and Letter 4223, were issued when appropriate.

This attribute should be rated “No” if:

- Efforts to keep the taxpayer or representative apprised were not documented when such action was required or would have been the correct thing to do.
- Case closing letters were not issued when required.

This attribute should be rated “N/A” if:

- The case was resolved without any communication or contact with the taxpayer and/or representative, such as unable to locate/contact situations or cases that are resolved without revenue officer activity.

**Points to Consider**

In certain instances, such as prior to seizure of property, the IRM specifies that efforts should be made to advise the taxpayer/representative of the planned action. Cases that are resolved (Status 12) or closed Currently Not Collectible – Hardship require the issuance of specific form letters to advise the taxpayer of disposition. Other communications to be considered under this attribute are not specifically required by the IRM but represent basic business courtesy and the Service’s effort to promote professionalism and customer satisfaction.

Items appropriate for advising the taxpayer/representative include but are not limited:

- An ability to pay determination based on analysis of CIS.
- Receipt of the case as a transfer from another revenue officer.
- A determination to forward a request for abatement of tax or penalties.
- A likely delay in case action(s) for any number of reasons or in responding to a request from the TP/POA.
- A decision to suspend collection as hardship CNC after evaluation of the taxpayer's financial situation by issuing Letter 4223, Case Closed – Currently Not Collectible.
- A resolved case (Status 12) through full payment, adjustment, credit transfer, etc. by issuing Letter 4222, Notice of Case Resolution.

Actions taken on uncooperative taxpayers, such as summons enforcement or referrals to Examination or CNC as unable to contact, would not be appropriate for consideration under this attribute. The taxpayer/representative will receive appropriate notification as these actions are processed.

#### **Reason Codes – Attribute 606**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Ability to pay determination not communicated.
2. Significant actions and/or delays not communicated.
3. Closing Letter 4222, Notice of Case Resolution, not issued.
4. Closing Letter 4223, Case Closed – Currently Not Collectible, not issued.

#### **IRM References and Examples**



<b>Attribute 607 Taxpayer Rights</b>
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CJE – 2A

Category – Regulatory Accuracy

(top)

**Operational Definition** – Use this field to determine if the employee advised the TP/POA of all rights.

**Job Aid Definition** – The purpose of this attribute is to determine if the revenue officer followed regulatory/statutory guidelines to ensure that the taxpayer’s confidentiality and other rights are protected throughout the collection process.

**Rating Guide Explanation**

If a manual levy was issued outside of ICS, ensure that the taxpayer received their CDP rights prior to levy. Be aware that the normal systemic blocks on premature levy have been bypassed. These cases require careful consideration, (*include specific comments to document this issue in the EQ Narrative Comments section*).

**Note:** Completing the ICS pick list, **Publication 1 Verified**, will satisfy the documentation requirements for Publication 1. This documentation is necessary only **once** in a continuing case investigation.

This attribute should be rated “Yes” if:

- The revenue officer provided information or advised the taxpayer/POA of all rights as the case progressed.
- The revenue officer secured and/or verified the proper taxpayer authorization before making any disclosure of return or return/case information.
- The only contact or communication on the case was with the TP and no tax return or case information was made available for unauthorized public inspection.

This attribute should be rated “No” if:

- Pub. 1 was not verified.
- The taxpayer’s rights to representation were not observed.
- A statutory letter was not issued as required.
- The taxpayer was not informed of CDP and/or CAP rights.
- CDP and CAP requests were not processed correctly.
- The taxpayer was not informed of appeal rights at appropriate times during the life of the case.
- The prescribed period after issuance of L1058 before issuing a levy was not observed.
- The Third Party Contact Database was not updated when an identifiable third party contact was made.
- The taxpayer’s returns/case information was not secured and protected.

- Authorization was not verified before disclosing case information.

This attribute is seldom rated "N/A" and is not an option for National Review staff.

### **Points to Consider**

Taxpayer rights include the delivery and/or verification of Publication 1 on initial contact, the reporting of third party contacts and the explanation of appeal rights as they arise during the case. Collection employees will be guided by the Privacy Principles in all facets of collection activities. Revenue officers can make disclosures to persons named on Form 8821, Taxpayer Information Authorization (or equivalent) only after securing and verifying that the authorization covers the relevant tax periods. Discussing a tax period that is not included on the authorization form with a person who holds a valid POA for other tax periods is a violation of privacy standards. Un-enrolled return preparers should not be allowed to negotiate on behalf of a taxpayer. Form 2848 submitted by these individuals should be rejected.

The revenue officer should be aware of situations where some periods are jointly filed and others are not, so that they do not make inappropriate disclosures to a spouse or former spouse. Certain limited disclosures can be made per IRC Section 6103(e) (8) upon written request.

This attribute also measures whether or not the revenue officer took adequate precautions to protect taxpayer data from exposure to unauthorized persons. For example, adequately securing taxpayer data when in the field, at a flexi place location, or in the office is also covered under this attribute.

### **Reason Codes – Attribute 607**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Pub. 1 not verified
2. Right to representation not observed
3. CDP appeal rights not observed and/or processed correctly
4. Statutory letters not issued.
5. Form 12175, Third Party Contact Actions, not recorded
6. Confidentiality of the TP and/or TP information not protected
7. CAP or other appeal rights not observed/addressed/processed correctly (specify in narrative comment field)

### **IRM References and Examples**

**Attribute 618**  
**Action Dates, Expectations & Consequences**

CJE – 3B

Category – Professionalism

[\(top\)](#)

**Operational Definition:** Use this field to determine if the employee clearly communicated to the taxpayer a specific action date(s), expectation(s), and advised of consequences.

**Job Aid Definition:** The purpose of this attribute is to determine if the revenue officer established clear action dates, expectations, and specific consequences, when appropriate, and if he or she communicated those to the taxpayer/POA.

### **Rating Guide Explanation**

This attribute should be rated “Yes” if:

- The specific expectations, action date(s), and consequences are documented in the case history.
- Form 9297, Summary of Taxpayer Contact, was issued in face-to-face contacts listing what was expected of the taxpayer, a specific deadline date(s), and specific consequences for failure to comply was issued in face-to-face contacts.

This attribute should be rated “No” if:

- The expectations, action date(s), and consequences are not documented in the case history.
- Form 9297, Summary of Taxpayer Contact, was not issued when required.

This attribute should be rated “N/A” if:

- No action is expected of the taxpayer.
- No contact is made.

### **Points to Consider**

Did the revenue officer provide the taxpayer a specific date by which to complete the required action, a clear expectation of what the taxpayer was required to do, and the type of enforcement action that could result for failure to comply?

Did the revenue officer use Form 9297, Summary of Taxpayer Contact, in face-to-face meetings to document the information/documentation required and the deadline date for receipt?

Did the revenue officer communicate the specific enforcement action (*e.g.*, levy, lien, §6020(b), etc.) to be taken for failure to comply? The use of “warned of enforcement action” or “WOEA” by itself is **not** sufficient to meet this attribute.

Did the revenue officer repeat and document specific consequences when a new deadline date and expectations were established? When the deadline is simply extended, repetition of previously documented consequences is not required.

### **Reason Codes – Attribute 618**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. No clear action dates.
2. No clear expectations.
3. No clear consequences.
4. Form 9297 not utilized when appropriate.

### **IRM References and Examples**

<p style="text-align: center;"><b>Attribute 701</b> <b>Appropriate Case Disposition</b> <b><i>(National Review Only)</i></b></p>
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CJE – N/A

Category – Procedural Accuracy

[\(top\)](#)

**Operational/Job Aid Definition** – Use this field to identify if the method of case disposition was consistent with the facts and circumstances of the case as reflected in the case file.

**Rating Guide Explanation**

The case file documentation should show that the case conforms to the applicable criteria for the case closing method that was chosen. Use this attribute **only** to gauge whether or not the revenue officer chose the correct disposition **method**. It is intended to be an assessment of **how** the case was closed not the accuracy or completeness of actions leading up to the closing. The quality of those actions is assessed under other attributes.

This attribute should be rated “Yes” if the case documentation and method of disposition are consistent.

This attribute should be rated “No” if the case documentation and method of disposition not consistent.

When rating this attribute “No”, a narrative comment must be entered to state specifically what the proper disposition should have been and to explain the reason that the actual closing method was incorrect. For example, “The case was closed CNC but should have been an Installment Agreement, because the file clearly showed that the taxpayer was able to make regular monthly installment payments,” (*specify monthly payment amount in narrative comment*).

This attribute must be rated in all reviewable cases.

**Points to Consider**

The method of case disposition must be consistent with the financial, historical, and investigative information in the file. This determination will be made by the reviewer based on the case documentation. Therefore, the more thorough and clear the documentation, the easier this determination will be.

The file must show that the disposition method selected is consistent with the facts outlined in the case, the IRM, and other official guidance.

Errors in judgment or in financial analysis that did not change the case disposition method should be rated under *Attribute #432, Verify/Analyze Ability to Pay*. If there were unaddressed periods at the time the case was closed, rate those errors under *Attribute #437, Compliance*.

### **Reason Codes – Attribute 701**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. CNC closure inappropriate.
2. Installment agreement inappropriate.
3. Adjustment actions inappropriate.
4. Continuous levy inappropriate.
5. Del Ret closure inappropriate.
6. Full pay closure inappropriate.

### **IRM References and Examples**

<p style="text-align: center;"><b>Attribute 702</b> <b>Employee Case History/Documentation</b></p>
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CJE – 4C

Category – Procedural Accuracy

[\(top\)](#)

**Operational Definition** – Use this field to identify if the employee completed the required case history/case documentation per IRM guidelines including accurate, clear, and concise preparation of internal documents.

**Job Aid Definition** – The purpose of this attribute is to determine if the case history and related case documentation have been properly maintained by the revenue officer.

**Rating Guide Explanation**

This attribute should be rated “Yes” if:

- The revenue officer maintained the case history and documentation sufficient for the purposes described below.

This attribute should be rated “No” if:

- The revenue officer failed to maintain the case history and documentation sufficient for the purposes described below.
- The revenue officer did not utilize the ICS pick list when required (**Manager Review Only**).

This attribute is seldom rated “N/A” and is not an option for National Review staff.

**Points to Consider**

The purpose of a case history is to provide a recordation of case actions that can later be used by:

- Other front-line employees to determine what future case actions are needed,
- Group managers and others for case reviews, and
- Counsel or Appeals to substantiate the Service’s position in legal actions when required.

Collection will use the Integrated Collection System history functionality to record actions and decisions taken on cases. It is extremely important that case histories are documented clearly, accurately, completely, and in a timely manner.

Entries should be made in chronological order and recorded the day the action occurs or as soon as practicable thereafter. For NQRS, the entry must be made within two workdays after the action occurred to meet the attribute.

Certain actions taken by ICS users generate systemic history entries. Management may determine the type and degree of additional documentation required.

ICS pick lists are available to record many of these actions and in some cases, the use of the pick list is mandatory. The history entries should be concise, meaning that they contain all necessary and relevant case information, but should not contain extraneous information or employee opinions unsubstantiated by facts. A history entry should be made to refer to an action even though a form or document relative to the action is in the case file.

There are other IRM references in Part 5 containing requirements that specific collection actions must be documented in the case history. The reviewer should determine whether the case history/documents contain the necessary and relevant case information, based on the facts and circumstances of the case.

### **Reason Codes – Attribute 702**

At least one reason code must be selected if this attribute is rated “No”. Select all that apply.

1. Unclear/incomplete case history documentation.
2. History documentation not timely

### **IRM References and Examples**



<p style="text-align: center;"><b>Attribute 709</b> <b>Case File Folder</b> <i>(National Review Only)</i></p>
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CJE: N/A

Category – Procedural

Accuracy  
(top)

**Operational Definition** – Use this field to determine if the employee properly prepared and assembled the case file.

**Job Aid Definition** – The purpose of this attribute is to ensure that documentation necessary to support the method of disposition is included with the closed case file.

### Rating Guide Explanation

While a Collection Case File Check Sheet, Form 13353, is no longer a required document, it can be used as a reference that lists the critical items that must be included in the closed case file before it leaves for processing and/or records retention.

This attribute should be rated “Yes” if documentation necessary to support the disposition of the case is included in the case file. Form 13353 is not required; however, the documents referred to on Form 13353 can be used as a reference tool to determine if the attribute is met.

This attribute should be rated “No” if documentation required for the type of case disposition is not included in the case file. Specify the documentation that is missing in the attribute narrative. This attribute should be rated “N/A” if an “ICS Only” case review was conducted.

### Points to Consider

**Penalty Abatements:** Required documentation should be in the file to support the reasonable cause abatement of penalties. The absence of this documentation should be coded under Reason Code # 1 if the abatement resulted in case disposition, otherwise under Reason Code # 4. Detail specifics in the attribute narrative.

### Reason Codes – Attribute 709

At least one reason code must be selected if this Attribute is rated “No”. Select all that apply and comment on specifics in the attribute narrative.

1. Missing case disposition documents, (e.g., F3870, F433D/2159, F53, F3449, RC Penalty Abatement letter)
2. Missing enforcement documents, (e.g., Levy, Summons)
3. Missing financial documents, (e.g., CIS, tax returns).
4. Other supporting documentation is missing, (e.g., F2848, F900, F12180, F4759, RC Penalty Abatement letter)

### IRM References and Examples

**Attribute 800**  
**Customer Impact**  
*(National Review Only)*

CJE – N/A

Category – Customer Accuracy

[\(top\)](#)

**Operational Definition** – Use this field to identify if the employee took the appropriate action to arrive at a correct and complete tax/case resolution with **no material adverse impact on the customer**.

**Job Aid Definition** – The purpose of this attribute is to determine if the revenue officer took the appropriate actions throughout the life of the case to arrive at a correct and complete case resolution with no material adverse impact on the customer. This attribute considers errors already rated on the case from the **CUSTOMER PERSPECTIVE ONLY**.

Properly executed enforcement action(s) driven by the facts and circumstances of the case do **NOT** constitute material adverse impact to the customer.

**Rating Guide Explanation**

This attribute should be rated “Yes” if:

- **All** other attributes measured in the review are rated “Yes” (or “N/A”), *i.e.* a perfect score.
- The revenue officer took the appropriate action(s) to arrive at an overall correct case resolution **with no material adverse impact** to the taxpayer.

**Note:** It is possible to rate this attribute “Yes” even though other attributes may have been rated “No”. (The case does not need to have a “perfect score” in order to assign a “Yes” rating to this attribute).

**Two conditions must be met for the Customer Accuracy attribute to be rated “No”.**

- 1) Error(s) must have been charged on other attributes.
- 2) One or more of the error(s) must have caused a significant **negative customer impact**.

The key is to determine that the “No” rating(s) on other attributes resulted in a material adverse impact on the taxpayer. If not, then rate Attribute 800 “Yes”.

**Do not use Attribute 800 to rate the correctness of the disposition method (Attribute 701) or to delineate all the case flaws unless they are the mistake(s) that resulted in the negative taxpayer impact.**

The attribute should be rated “No” if:

- The revenue officer did not take the appropriate action(s), which resulted in an incorrect tax/case resolution with **material** impact to the taxpayer.

Select the attribute(s) rated “No” that are “driving” or causing the Error in Customer Accuracy. (Remember Attribute 800 cannot be rated “No” unless at least one other attribute is rated “No”). There is no limit to the number of drivers to select, but at least one driver must be selected whenever Attribute 800 is coded “No”. Next, select the primary attribute driving the error. This attribute will be the source of the CJE mapping.

This attribute must be rated in all reviewable cases.

### Points to Consider

- This attribute must be rated in all case reviews.
- When rating this attribute, the case needs to be considered in its entirety.
- Consider all attributes that were rated “No” during the course of the review as input when making this determination.
- Consider **IMPACT** on the customer, not simply whether or not the attributes were rated “Yes” or “No”.
- Given the complexity of the case there could have been more than one resolution.
- Did the employee’s action or inaction result in the taxpayer having to do extra work, rework or accrue unnecessary costs or expenses or cause considerable financial distress?

Examples of what may constitute material impact on case/tax resolution:

1. Communicating inaccurate information.
2. Taking actions or making decisions that materially impact taxpayer burden.
3. Bypassing regulatory requirements.
4. Arriving at an incorrect resolution that materially impacted the customer. However, an incorrect resolution (**Attribute #701, Appropriate Case Disposition**) does not necessarily mean that this attribute will be rated “No”.
5. Significant delays in case activity (months) that materially impact the customer.

The determination of material negative impact on the taxpayer should be based on whether the negative impact has already occurred. The reviewer should not make this determination based on projected or hypothetically possible negative impact(s). The history should demonstrate actual negative taxpayer impact that occurred because of employee error.

For additional information, click on [Examples](#)



# IRS Telework (Flexiplace) Program Managers' Desk Guide

OFFICIAL USE ONLY

IRS

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## Introduction

### ***What is Telework?***

Telework is an alternative work arrangement (AWA) which allows employees limited flexibility and alternatives in working locations. AWA allows employees to work in a non-traditional workplace setting, usually in an environment away from the official duty station to accommodate the needs of the agency. This includes telework, use of telework centers, virtual offices, hoteling and other alternative workplace arrangements. AWA addresses the location of the work site as opposed to the work schedule.

### **IRS Definition**

Telework, also known as flexiplace, flexible workplace, work-at-home and telecommuting, refers to paid employment performed away from the official duty station. These terms are generally used interchangeably. The IRS Telework (Flexiplace) Program's objective is to allow **eligible** IRS employees to work at pre-approved alternative work sites. **Participation in a telework (flexiplace) arrangement is not an employee entitlement or right.** Federal law requires agencies to have telework programs, but does not give individual employees a legal right to telework.

### **Office of Personnel Management (OPM) Definition**

The Office of Personnel Management (OPM) defines telework as “work arrangements in which an employee regularly performs officially assigned duties at home or other work sites geographically convenient to the residence of the employee.”

### **Types of Telework**

**Occupational** – Occupational Telework allows **eligible** employees to work full-time from a location (typically home) other than the official IRS duty station. A formal telework agreement is in effect.

**Situational** – Situational Telework is a type of telework that allows **eligible** employees to work up to 80 hours a month at a location (typically home) other than the official IRS duty station. A formal telework agreement is in effect. [Situational telework may be on a regular recurring basis (e.g. one or two days a week) or on a non-recurring basis (e.g. occasional, non-routine, ad-hoc, as needed)].

Telework employees must physically report at least twice a pay period on a regular and recurring basis to the official IRS duty station for the employee's position of record [as indicated on the most recent notification of personnel action (SF-50)]. There are four exceptions to this requirement: (1) if an employee's work location varies on a daily basis (e.g., a revenue agent working at a taxpayer site), then the employee need not report to the official IRS duty station once a week as long as the employee is performing work within the locality pay area of their official IRS duty station at least once a week and on a regular and recurring basis; (2) if an employee is recovering from an injury or medical condition or is assisting with a family member's recovery from an injury or medical condition; (3) an emergency situation (e.g., severe weather [hurricane, flood, etc.] or a pandemic health crisis) prevents the employee from commuting to the official worksite (duty station) and (4) the employee is away from the area on extended official travel (5CFR §531.605).



## **Where Can Telework be Performed?**

Telework is typically performed at the following types of locations:

**Home** – This is the most common form of teleworking. The employee designates workspace at home to conduct business functions.

**Satellite Office** – These are remote office locations usually located geographically convenient to employee residences, allowing employees to reduce the time and expense of the commute to and from the main office facility.

**GSA Telework Center** – GSA maintains and operates work centers that provide work space for employees of different agencies.

**What Telework is Not** As defined by OPM, telework is **NOT**:

**Work extension:** Many employees take work home with them. This is remote work, but it is not considered telework within the scope of the legislation.

**Mobile work:** Some agencies have employees who, by the nature of their jobs, are generally off-site, and may even use their home as their “home base.” Because their work requires this setup and they travel much of the time, they are not considered teleworkers. This is different from “hoteling” arrangements, in which frequent teleworkers use shared space when they are on-site.

## **The Basics**

### ***Why is Telework Important?***

Telework is important because it may increase the ability to recruit and retain employees in critical occupations and positions as well as improve employee productivity, morale and motivation. Telework may help business operations to continue when an emergency situation (severe weather, a pandemic health crisis) forces the closure of main worksites. The key to successful use of telework in the event of an emergency situation is an effective routine telework program.

**Participation in the IRS Telework Program is voluntary and employees must meet agency eligibility criteria to participate in the Telework Program.**

Employees may, with management approval, enter into the program at their official IRS duty station. Telework arrangements are flexible arrangements that allow an employee to work away from the traditional office (official duty station). *The mission of the agency and roles and responsibilities of a particular office and its employees will determine how often and to what extent telework is used.*

It is the policy of the Internal Revenue Service to provide its employees the opportunity to participate in telework when practical and consistent with the agency mission. An eligible employee may be allowed to participate in the telework program if the responsible manager or designee decides the employee's job duties are appropriate for offsite work and the employee meets all criteria for eligibility.

Approval for participation in the IRS Telework Program is within a manager's authority and is not guaranteed for an employee and is not an employee entitlement. However, a management decision to exclude an eligible employee from the telework program may be subject to the grievance procedure. Bargaining unit employees are covered under the negotiated collective bargaining agreement between IRS and NTEU (Article 50). A non-bargaining unit employee whose request has been denied may pursue the matter through the Agency Grievance System as outlined in *IRM* 6.771.1.

**Participation in Telework Program**

An employee's request to participate in the IRS Telework Program will be reviewed by the appropriate manager. Managers may consider aspects such as:

- a) existing performance or conduct situations
- b) technology requirements; and
- c) office coverage, access to the customer, team involvement, and access to the manager.

**Employee Eligibility Criteria**

IRS employees must meet certain basic eligibility criteria to be considered for participation in any form of telework. The employee:

- a. Must have been an employee of the Service's for at least twelve (12) months.
- b. Must have a "Fully Successful" (or equivalent) performance appraisal; cannot be on a formal performance improvement plan. If the employee is on a Performance Improvement Plan (PIP), he or she is not considered to be fully successful and not eligible for participation in the IRS Telework Program until performance returns to the fully successful level.
- c. Must not have received any disciplinary/adverse actions in the last twelve months that would impact the integrity of the IRS Telework Program.
- d. Must be at the journey or full working level of his or her position, or have been in the position for more than two (2) years, whichever is less.
- e. Must have a telephone, work space suitable to perform work, utilities adequate for installing equipment, and a general work environment that is free from interruptions and provides reasonable security and protection for government property (the cost of these will not be paid by the Service).
- f. Must be in an **eligible** occupation that involves duties that can be effectively accomplished outside of the traditional office/team setting. Appendix C lists eligible IRS telework occupations.

The Flexiplace Working Arrangement Decision Making Tool is available to help managers determine whether or not an employee may participate in telework (flexiplace).

### **Telework and Post of Duty (POD)**

Telework employees must physically report at least twice a pay period on a regular and recurring basis to the official IRS duty station for the employee's position of record [as indicated on the most recent notification of personnel action (SF-50)]. The employee must report for the amount of time specified by the manager and that time must be during the employee's regular tour of duty.

There are certain temporary exceptions to the twice a pay period reporting requirement: (1) if an employee's work location varies on a daily basis (e.g., a revenue agent working at a taxpayer site), then the employee need not report to the official IRS duty station twice a pay period as long as the employee is performing work within the locality pay area of their official IRS duty station on a regular and recurring basis; (2) if an employee is recovering from an injury or medical condition or is assisting with a family member's recovery from an injury or medical condition; (3) an emergency situation [e.g., severe weather (hurricane, flood, etc.) or a pandemic health crisis] prevents the employee from commuting to the official worksite (duty station) and (4) the employee is away from the area on extended official travel (5CFR §531.605).

For both Situational and Occupational telework employees, the telework location must be within 125 miles of the employee's assigned post of duty. Exceptions may be granted on a temporary basis if the nature of the employee's work permits such an exception and approval of the temporary exception is beneficial to the IRS. Examples of appropriate temporary exceptions to the 125 mile rule:

- Situations where a temporary hardship requires the employee to temporarily seek or provide care outside of the 125 miles limit. Example of temporary hardships include:
  - Recovery from an injury or medical condition
  - Assisting with a family member's injury or medical condition
    - Emergency situations preventing an employee from regularly commuting to the regular official worksite, such as a severe weather emergency. For instance, in the aftermath of a hurricane or flood, an employee may be forced to temporarily relocate.

The temporary exception should generally be used only in cases where (1) the employee is expected to stop teleworking and return to work at the regular worksite in the near future, or (2) the employee is expected to continue teleworking but at an approved telework location within 125 miles of the employee's post of duty. Granting an exception to the 125 miles rule DOES NOT grant, but may (at the manager's discretion), be accompanied by an exception to the requirement that the employee report to their official post of duty at least twice each pay period on a regular and recurring basis.

Note: If requested by management, the employee must be able to report to his or her office for his or her normal tour of duty on the following workday at no cost to the IRS, even if they have been approved for a temporary telework location outside of the 125 miles radius. Furthermore, the requirement to report to his or her post of duty could be for any number of workdays or consecutive workdays and will not entitle the employee to reimbursement for travel and per diem.

### **Emergency Telework Arrangements**

Emergency telework arrangements allow employees to telework temporarily (occupational or situational) during an emergency situation. A formal telework work agreement is in effect. Situations where management may approve emergency telework include:

- a. An employee is prevented from regularly commuting to their official duty station due to an emergency such as a severe weather emergency (e.g., hurricane, flood), terrorist attack or a pandemic health crisis.
- b. Business resumption and continuity of operations plans have been put into effect.

### **Temporary Telework Arrangements**

If an employee is experiencing a temporary hardship, the employee may request a temporary telework arrangement. Management should make every reasonable effort to approve a temporary telework location, including another IRS post of duty, to accommodate the temporary hardship. Examples of temporary hardships include:

- ○ Recovering from an injury or medical condition
- ○ Assisting with a family member's injury or medical condition

The length of the temporary assignment should be based on the needs of the employee and the length of time appropriate based on the work and workload of the employee as determined by the manager. Temporary arrangements exceeding a reasonable amount of time may require the manager to look at other alternatives to assist the employee. Due to the possible implications regarding locality pay and workload, managers should begin looking for other alternatives if the temporary time exceeds three months in duration.

Note: Temporary hardships discussed in this section are not: (1) connected in anyway to the Hardship Relocation Program and (2) a detail and therefore do not result in per diem and reimbursable travel costs between the temporary telework location and the permanent official duty station.

In addition, temporary telework arrangements for temporary hardships:

- ○ Have no relation to an employee's approval for Family Medical Leave (FMLA)
- ○ Are not a substitute for FMLA, dependent or family care, annual leave or sick leave
- ○ Are one of several human resource work flexibilities and tools that may be considered as part of a solution to meeting work demands including requesting a temporary change in work schedule, annual leave or other paid time off.

Approval for a temporary telework arrangement for a temporary hardship is a management decision and:

1. Requires that the eligibility criteria for telework be met; however, when a manager determines that a temporary hardship exists, the manager:
  - ○ May grant an exception to the requirement that the temporary flexiplace location be within the 125 miles of the employees post of duty;
  - ○ May grant an exception to the requirement that the employee experiencing the temporary hardship come into the office twice a pay period;
- 1      Requires discussion about what the temporary timeframe is;
- 2      Is determined by the manager on a case-by-case basis;
- 3      Requires that the manager and employee complete a telework work agreement detailing the specifics of the temporary arrangement.

## **Overview of Manager's Responsibilities**

(1) The responsibilities of managers are as follows:

- a) Review, approve or deny applications for participation in the IRS Telework Program.
- b) Determine when job tasks/duties are appropriate for a telework arrangement.

- c) Meet with employees working Occupational telework a minimum of at least once a year for the purpose of discussing, reviewing and updating the telework work agreement.
- d) Meet with employees to give assignments and to review work as necessary at either the official duty station, approved telework location, or a mutually agreed upon site.
- e) Discuss performance expectations and goals with employees prior to beginning the telework assignment. Discussion of performance plans/CJEs will also occur, at a minimum, during mid-year and year end performance reviews.
- f) Communicate effectively with employees.
- g) Direct telework employees to report to the office for events requiring their presence. These can include, but are not limited to, such activities as office assignment for walk-in duty, group meetings, work load review meetings with the manager, and training classes.
- h) Ensure that Information Systems and sensitive information procedures are in place at the alternative work site.
- i) Ensure adherence to provisions of the Disclosure of Information Handbook (IRM 11.3.1), the Information Technology Security Policy (IRM 10.8.1), the Laptop Computer Security Policy (IRM 10.8.26); and the Physical Security Standards Handbook (IRM 10.2.1). Managers are responsible for ensuring employees complete the annual Information Protection Mandatory Briefing (which addresses Disclosure/Privacy, Computer Security and UNAX).
- j) Properly certify time and attendance of telework employees.

Employee telework participation must be tracked in SETR. All employees are required to report their telework time on Form 3081. See SETR Alert 2009-23 for further guidance. Managers have the ultimate responsibility for ensuring their employees track telework participation.

- k) Work with employees to obtain the appropriate equipment through MITS OS GetServices and Real Estate and Facilities Management (REFM). Appendix D lists the equipment, at a minimum, that must be supplied to telework employees as well as guidance on ordering equipment.
- j) Work with employees to design the telework work arrangement so as to reduce employee isolation from the remainder of the staff and facilitate communication between the office and telework employee. (There are many techniques for overcoming feelings of isolation. These include core days in the office and frequent communication by telephone or voice mail. Telework employees should be included in all scheduled meetings and events.)

- m) Managers should ensure that efforts are made to include telework employees as part of the team. Telework employees should be kept abreast of office events that may be of interest to them.

## **What's in it for Me?**

### ***Human Capital Management***

Telework can assist managers in **attracting, recruiting, and retaining the best possible workforce**. In addition, by decreasing employee commute times and other work/life stressors, telework can help make employees more effective in their jobs and maintain work-life balance.

### ***Employee Engagement***

According to Gallup, an organization's level of **employee engagement** significantly impacts its ability to meet goals, minimize attrition, increase productivity, and, ultimately, succeed (Gallup Consulting). **The IRS defines employee engagement as the degree of employees' motivation, commitment, and involvement in the mission of the organization.** Employees with flexible schedules are more likely to be committed and motivated. Often times these employees are more **engaged** in their daily work because they know that management trusts them and they want to retain that trust level. Also, when employees telework they find that there are less distractions that are usually unavoidable in an office environment. Hence, the work productivity goes up.

### ***Emergency Response***

Recent natural events are apparent that having an employee work offsite guarantees the continuation of normal business operations even during emergency shutdown of one area or a building. The Office of Personnel Management (OPM) and the Federal Emergency Management Agency (FEMA) encourage agencies to incorporate telework into their business resumption and continuity planning. Agencies are advised to consider telework in the event of emergencies and plan ahead for such events.

The National Strategy for Pandemic Influenza Implementation Plan references the benefits of using telework to slow the spread of disease by keeping face-to-face contact to a minimum (often referred to as "social distancing") while maintaining operations as close to normal as possible.

## **Will Telework Work for My Workgroup?**

Remember that your workgroup involves everyone in your team and **you are a team leader**. Determine whether your workgroup has projects that can be worked at an offsite location.

### ***Plan with Your Employee***

While managers and supervisors have the final say in determining participation, not everyone wants to participate or is suitable to participate in telework. You and your employee should develop a plan for how the employee will accomplish their work outside the traditional office environment. Manager and employee both need to look at how the teleworking employee will communicate with co-workers, clients and managers. You also need to look at the frequency of these communications. Remember the goals are to **increase productivity, increase customer satisfaction** and by attaining those first two goals, **increase employee engagement**.

### ***Assess Your Management Style***

This self-assessment can assist managers in identifying the potential levels of success in managing in a telework environment. This assessment is not a test. There is no pass or fail. It is, however, designed to provide insight into the characteristics a manager should possess to be successful at managing employees in this new environment.

**This self-assessment should be used by managers to help guide them in assessing their management style and not as a tool to decide whether to approve or deny requests to telework. A decision to approve or deny telework will be made based on agency eligibility criteria.**

Rank yourself on each of the following elements by putting an "X" on the appropriate line. A rating of 5 is considered excellent or high, while a rating of 1 is considered poor or low. Remember this is not a test so be honest with yourself.

MANAGEMENT CHARACTERISTICS		5	4	3	2	1	you
Now that have							
⑩	Manages by objectives and results	—	—	—	—	—	
⑩	Comfortable with remote supervision	—	—	—	—	—	
⑩	Ability to be flexible with work schedules	—	—	—	—	—	
⑩	Communicates regularly with subordinates	—	—	—	—	—	
⑩	Coaches/counsels employees regularly	—	—	—	—	—	
⑩	Trust level with subordinates	—	—	—	—	—	
⑩	Promotes employee empowerment	—	—	—	—	—	
⑩	Receptive to new ideas	—	—	—	—	—	

*identified those characteristics that you need to improve upon to successfully manage in a telework environment, determine what you need to do to improve your "rating". Develop a plan to change low indicators to high. In some cases, you need only to experience managing remotely to have a more positive approach. In that case, the best advice is to "just do it".*



## Telework Management

### Telework Training

Before embarking on a new initiative, it is important that participants receive proper training. Telework training is available to help educate both managers and employees on working in a telework environment. Both managers and employees should complete the training **prior** to beginning a telework arrangement. These generic, government-wide courses provide helpful and needed information on telework concepts and how best to implement telework within the workgroup. Users log onto [www.telework.gov](http://www.telework.gov) and select whichever course is appropriate—manager or employee. (NOTE: These courses are required as outlined in the National Labor Agreement, Article 50, Section 3A<sup>1</sup>)

⑩ **Telework 101 for Employees: Making Telework Work for You**

Employee topics include: expectations of personal responsibility, accountability, time management and self-discipline, communicating with supervisors, ways to avoid isolation, and contact and meetings with co workers and customers, etc.

⑩ **Telework 101 for Managers: Making Telework Work for You**

Management topics include: managing for results, establishing quality and quantity norms, planning, scheduling, and tracking assignments and milestones, administration of work schedules, and supervisory expectations on communicating with the telework employee.

Supplemental telework resources are listed in Appendix E, Supplemental Telework Resources. These resources supplement the required OPM telework courses.

### ***Complete IRS Telework (Flexiplace) Agreement***

Before you and your employee embark on the journey of telework, ensure that you both have read and signed the IRS Telework (Flexiplace) Agreement (Form 11386) (See Appendix A).

The telework work agreement is a written agreement between employee and manager requiring each to adhere to applicable guidelines and policies. Each employee and manager must sign a telework work agreement that covers the terms and conditions of the employee's telework arrangement. Managers should keep copies of all telework agreements on file in the employee's administrative file.

Anyone (employee or manager) who participates in the IRS Telework Program must have a signed telework work agreement in effect. This applies to both bargaining unit and non-bargaining unit employees. Both Occupational and Situational (recurring

<sup>1</sup> Article 50, Section 3A: Employees participating in the program, their support personnel such as timekeepers and secretaries and their supervisors will receive an orientation on the Flexiplace Program through the on-line OPM course at [www.golearn.gov](http://www.golearn.gov). (Note: OPM has now moved these courses to [www.telework.gov](http://www.telework.gov) ).

and non-recurring) employees are required to have a signed telework work agreement. No matter how frequently or infrequently an employee intends to telework, a written agreement should be executed between the employee and manager.

The primary purpose of the work agreement is to specify the terms of the Telework Program and constitutes an agreement between the voluntarily participating employee and his/her manager who will retain the agreement. The information in the agreement may be used in administrative or judicial proceedings affecting employees' personnel rights. The work agreement covers items such as:

a) Assignment is for the performance of official duties; b) Telework work option (Occupational or Situational); c) Telework work location; d) Work days and duty hours at the alternate work site; e) Responsibilities for timekeeping, leave approval, requests for credit, overtime and compensatory time; f) Performance requirements; g) Proper use and safeguard of government property; h) Records and standards of conduct;

### ***Clear Assignments and Expectations***

It is important to ensure that work assignments and performance expectations are clear and mutually understood both by you and the employee, regardless of work arrangement. Because you are managing by results, it is paramount to the success of the telework arrangement that the employee is made aware of what is expected of him/her in terms of work assignments and performance. **Do not assume that the employee knows without your discussing the assignments with him/her.**

The manager should discuss with the employee in advance all the specific information regarding his/her work schedule, type of work to be performed and location of the alternate work place. This includes the obligation to inform the supervisor when the employee is unable to perform work due to illness or personal problems during the telework tour of duty (TOD) and requesting appropriate leave. Employees must also call the office to report time, to retrieve messages and to notify the manager of changes in work locations.

### **Here are a few key points to remember when talking with your employees:**

- Describe the work assignments and objectives in clear and concise terms;
- Ensure that assignments are clearly understood by asking him/her probing questions;
- Clearly state the date the assignment is due. If there are various parts to an assignment, state when each is due;
- Encourage the employee to ask questions, and then answer them honestly.

### ***Use Progress Reporting***

With many jobs, work output is not necessarily a concrete product. The work may be part of a long-term project, involving developing relationships, reading, reviewing, studying, conceptualizing, etc. None of these results are tangible. Even with tangible results, the manager may not have a basis, or simply not know how to determine quality or appropriate time requirements for the completion of a given assignment. For these situations, a progress report can be used as the measurable output. Such reports inform the manager and serve as a useful mechanism during the initial adjustment period. This can be something as simple as bullet statements provided to the manager on a weekly basis which outlines what the employee has worked on or accomplished as part of a project during the week.

Finally, adequate progress reporting can ascertain what is involved in various assignments and how long they take for completion. Another way to manage the work of your off-site employee is to develop a formal plan for long term assignments that involve many facets. A well executed plan sets the stage for performance expectations and enables the manager and the employee to jointly prepare and commit to delivering a specific work product in a specific period of time.

### **Track Telework Participation**

The IRS tracks employee telework participation via SETR. Only employees who have signed telework work agreements in effect should be considered telework employees and their telework time tracked.

Employee telework participation must be tracked in SETR. All employees are required to report their telework time on Form 3081. In addition, employees who input their time themselves into SETR must also report telework in SETR. The SETR Forms 3081 (2-week Excel version and 1-week version) have been updated to include a telework column for recording telework days/times worked. Also, the Privacy Act Statement, located in SETR-Resources, has been revised to include the telework requirement. See SETR Alert 2009-23 for further guidance.

Managers are responsible for properly certifying time and attendance and ensuring telework information is recorded in SETR.

### **Home Office Space/Equipment**

For employees teleworking at home, managers must approve the home worksite for use by the employee before final approval can be given. Managers should assess and determine if equipment is needed by employees. Appendix D outlines equipment needs for telework employees.

### **Becoming an Effective Telework Manager**

Managing teleworkers is not unlike managing employees on site. It also requires management skills such as goal setting, assessing progress, giving regular feedback, and managing based on results. Some managers prefer dividing objectives into smaller parts and reviewing work more frequently – at least initially – to ensure the teleworker is on track.

Using standardized selection criteria allows managers to objectively look at individuals rather than general categories. The primary goal is to ensure that a participant in the IRS Telework Program has a good chance for success.

Employee characteristics probably will not vary dramatically from the office setting to the remote location. For example, if an employee is an organized, efficient worker in the office he or she will most likely be organized and efficient at a remote work location. Likewise, if employees have poor work habits in the office, he or she probably will have the same difficulties at the remote location.

### ***State Expectations***

Nip potential problems in the bud from the start by letting teleworkers know what you expect from them. Go over the terms of your telework agreement – whether, for example, you want them to carry an office cell phone – and tell them if there are specific ways you want the job done and then include it in the agreement.

**Write it down** - Record directions, project changes, and updates in writing by sending an email or fax or using Web-based services that allow for sharing calendars and tracking projects.

### ***Manage by Results***

Focus on what's accomplished, not whether your employee is working from his/her home or at 11 a.m. Set interim deadlines on projects and stick to them. Measuring productivity and performance should not be different for on-site and off-site workers. If you have a good system for measuring output, it should be equally effective for an employee working at home. Be careful not to over-measure; not every task can be evaluated in quantitative terms.

Evaluate individual work as well as group work. Teleworkers may sustain or even increase individual productivity levels, but their group work may suffer because they are not staying in touch with co-workers.

### ***The Need for Flexible Approach***

Despite thorough preparation and planning, most teleworkers and their managers will need to do some fine-tuning to the work arrangements once the employee begins teleworking. For example, after being in the program for awhile, some teleworkers may find they would prefer more or less time at the alternate worksite. Managers may determine that a different work schedule would be more suitable for the organization. Managers and employees should maintain flexibility on program parameters, especially at the beginning when both are likely to encounter adjustment issues.

Sometime unforeseen circumstances like power outages or disconnection of Enterprise Remote Access Project (ERAP) at an employees telework site may occur.

During these situations employees need to be willing to travel (with manager's permission) to their worksite or a nearest IRS location to continue their work. If ERAP is unavailable, employees (with management approval) may continue work at the telework site if sufficient work assignments (e.g., returning phone calls, reviewing documents, etc.) are available.

### **Importance of Communication**

With teleworking, the importance of clear communications is heightened. Whether your teleworkers work occasionally or work from home full-time, make sure they're reachable during business hours. Phone calls, email, and fax all work well – but they have to be able to reach you, too.

Include teleworkers in all appropriate office meetings, both official and social, to prevent teleworkers from feeling isolated from the office team. Schedule regular meetings with the teleworker to assess needs, give feedback, discuss problems, and just catch up. By doing this, you will not feel as if you are losing contact, and the teleworker will be less isolated. If you hold regular meetings to set timetables and assess progress, employees will have deadlines to keep them on target. When face-to-face meetings are not possible, utilize other means such as mail and the phone to keep the lines of communication open.

Teleworkers should not put extra strain on the workers in the office. Communication is the best solution to this potential problem. Always keep coworkers informed of schedules and projects that concern them. This will mean that the teleworker's time spent in the office will probably consist of many meetings and face-to-face interactions. In any case, teleworkers should keep informed of important events and not be dependent on co-workers in getting their work done. If teleworkers have to depend too much on co-workers for numerous favors, they are probably not planning well, or the tasks they are doing at home may be unsuitable for remote work.

### ***Stay Connected***

Managers should make the effort to help teleworkers stay connected to the organization.

#### **When possible, managers should:**

- Ensure that teleworkers receive all office communications in a timely fashion
- Schedule meetings on days the teleworker is in the office or set up meetings to include the teleworker via audio or video conference or other electronic means;
- Ensure that the teleworker remains aware of and involved in official events, decision making discussions and group planning sessions
- Have an office discussion including the teleworkers and co-workers on ways to maintain communications and preserve teamwork.

### ***Plan Ahead for Meetings***

Human contact still matters. Managers should schedule periodic and regular meetings where all team members can discuss current projects and teleworkers can catch up on office events.

### ***Feedback for Teleworkers***

Employees want to know if they are doing a good job, and they also want to know if they are not meeting the manager's expectations. Feedback is important for all employees, but it is especially important for teleworking employees. Many teleworkers are concerned that they will not receive any feedback, and one day their manager will inform them that they need to return to the office.

#### **Here are a few points to keep in mind when giving feedback to the teleworker:**

- Make feedback a regular scheduled component of your relationship with the teleworking employee.
- If there is a reason for unscheduled feedback try to provide that feedback immediately after the need is recognized.
- Give the feedback in private and make sure you have time to discuss it with the employee.
- Balance positive and negative feedback.
- Discuss the work, not the worker. Also, ensure that you have first hand knowledge of, or written information about, any action you mention.
- Be honest and direct about your expectations; don't make an employee guess what is expected. For example, if you schedule a meeting on a teleworking day, let the teleworker know if you expect him or her to attend and if so if he or she should attend in person or via telephone. Do not make the teleworker guess or assume what you want.
- Respect the teleworking arrangement; it is a contract between you and the employee. Give oral and written signals to all staff members that you support teleworking and take it seriously. Make sure that all employees know you expect them to do the same. Avoid characterizing teleworking as "goofing off" or "getting away with not working". Teleworkers may already be anxious about how their teleworking is viewed and this will only make things worse.

### **Safety and Security Responsibilities**

Federal employees and their managers are responsible for the security of Federal Government property and information, regardless of their work location. Agency security policies do not change and should be enforced at the same rigorous level when employees telework as when they are physically in the office.

As in the main office, security measures should cover not only information systems and technology, but all aspects of the information systems used by the employee, including paper files, other media, storage devices, and telecommunications equipment (e.g., laptops, PDAs, and cell phones). Employees who telework from home need to keep Government property and information safe, secure and separated from their personal property and information.

### ***Manager's Role***

- Thoroughly review all telework arrangements to ensure they are in compliance with IRS information security policies.
- Ensure employees receive the annual Information Mandatory Briefing (which addresses Disclosure/Privacy, Computer Security and UNAX).
- Work with employees to ensure they fully understand and have the technical expertise to comply with agency requirements.
- Invest in technology and equipment that can support success.
- Work with employees to develop secure systems for potentially sensitive documents and other materials.
- Track removal and return of potentially sensitive materials, such as personnel records.
- Enforce personal privacy requirements for records.

### ***Employee's Role***

- Participate in the annual Information Mandatory Briefing (which addresses Disclosure/Privacy, Computer Security and UNAX).
- Achieve sufficient technical proficiency to implement the required security measures.
- Provide a high level of security to any personal or private information accessed at the telework site or transported between locations.
- Remain sensitive to individual rights to personal privacy.
- Comply with all IRS policies and with any additional requirements spelled out in the telework agreement.
- Maintain security of any relevant materials, including files, correspondence, and equipment, in addition to following security protocols for remote connectivity. Depending on the sensitivity of the information being handled, the home office may need to include security measures such as locked file cabinets, similar to what may be used in the worksite.
- Report time spent on telework on Form 3081 and/or in SETR.

All computer security incidents should be immediately reported to management, the Computer Security Incident Response Center (CSIRC) or TIGTA. Further guidance on data and computer protection may be found on the MITS Cybersecurity website.

### **Mailing from Flexiplace Locations**

The Services' mail management program provides that the mailroom will be the focal point for all incoming and outgoing mail. Employees who do not work daily in an office should generally process their mail on a day they are scheduled to be in the office. The Service's mail management program indirectly prohibits employees from mailing official correspondence from their homes by requiring that all outgoing mail be processed by a federal mail management facility. (See July 2007 GLS Legal Opinion under Web Resources).

### **Suspension, Modification, Termination and/or Denying of Telework Arrangements**

## ***Reasoning***

**Denials of Telework should always be based on business reasons or performance and never on personal reasons.**

Telework requests may be denied and telework agreements may be terminated. Telework is not an employee right, even if the employee is considered "eligible" by OPM or agency standards.

Managers may temporarily suspend, modify or terminate a telework arrangement. Decisions to temporarily suspend, modify or terminate a telework arrangement must be made by the manager on a case-by-case basis and must be based on business needs or employee performance.

**Examples of reasons for temporary suspension, modification or termination of a telework arrangement would include:**

- ⑩ Anytime an employee falls below minimum eligibility requirements including:
  - Receiving any disciplinary/adverse action in the last twelve (12) months that would impact the integrity of the Telework Program,
  - A change in employee's duties due to a conduct investigation in which management has sufficient evidence of serious wrongdoing that would impact the integrity of the Telework Program,
  - Issuance of a Performance Improvement Plan (PIP), leave restriction letter, or intent to deny a within-grade increase,
  - When the employee's performance declines and the decline may be reasonably attributed to working telework (e.g., reduction in mid-year or end-of-year appraisal, two (2) negative recordation's separated by at least sixty (60) days for employees at the journey level or higher or two (2) negative recordation's separated by at least thirty (30) days for employees below the journey level.
  - Failing to report to their assigned post of duty at least twice each pay period or if their work location varies on a recurring basis, they fail to regularly perform work within their locality pay area,
  - Failing to maintain a telework work space and utilities adequate to performing work
- Failing to comply with all required security measures, disclosure provisions, and Privacy Act requirements,
- Failing to report their telework time on Form 3081 and/or in SETR
- Refusal of a work site inspection designed to ensure that information systems and sensitive information procedures are in place at the alternate work site, and/or
- An employee who otherwise has portable duties is required to provide on-site office coverage.

Managers have expressed concern about possible morale problems and/or grievances from employees who are not allowed to participate in telework. One approach for reducing the possibility of morale problems and/or grievances is to help employees clearly understand the agency criteria for employee selection into the program. This not only gives employees a clear awareness of the selection criteria but also provides an incentive to improve performance among non-participants.



The manager and the employee should have a positive working relationship before beginning teleworking. If you, as the manager, identify areas of nonperformance, wait until these problems are resolved before allowing the employee to telework. Managers should provide a valid business reason for denying an employee's request for teleworking. In addition, the necessary steps to improve the employee's performance should be identified along with the time frame for re-evaluation of the request.

### ***Possible Reasons to Deny Telework***

In making a determination to approve or deny an employee's application to participate in the IRS Telework Program, the supervisor must consider the impact on the employees remaining in the office and the ability of those employees to continue to provide a high level of service to internal and external customers.

Supervisors must disapprove requests for telework if the telework arrangement is disruptive to the work of the office and/or places an unreasonable burden on the employees remaining in the office.

Denial of telework must be based on a valid business reason. Examples include, but are not limited to:

#### ***Based on Staffing Reason***

Managers may deny a telework agreement if, due to staffing issues, an employee who otherwise has portable duties must provide on-site office coverage.

#### ***Based on Performance of the employee***

Managers can deny telework if an employee's performance is not at least "fully successful" level.

#### ***Based on Organizational Needs***

Managers can deny telework in instances which may result in severe work interruption, insufficient office coverage, lack of appropriate security/equipment or where the nature of the work otherwise precludes participation.

### ***Terminating Telework***

Managers can terminate telework if employees' performance falls below fully successful. Managers can also terminate telework if the staffing needs of their workgroup changes or when conduct issues arise that would impact the integrity of the IRS Telework Program or if the requirements of the telework agreement are not being fulfilled. Participation may be reconsidered when the inappropriate conduct has been corrected.

Note: Before a manager makes any determinations on denying telework, changing the conditions of the telework arrangement (number of days, etc.) or revoking an existing telework arrangement, he/she should contact their Servicing labor relations office.

### **How to Handle Grievances on Telework**

Your employee has submitted an application for participation in telework and you have determined that due to one of the above reasons, he/she can not work from a remote environment.

The manager has the final word on whether an employee can work from an alternate worksite. However, a management decision to exclude an employee from the telework program is subject to the grievance procedure. If the request is denied, the manager should provide a written explanation upon request as to why the employee can not participate in the telework program.

Bargaining unit employees are covered under the negotiated collective bargaining agreement between IRS and NTEU. A non-bargaining unit employee whose request has been denied may pursue the matter through the Agency Grievance System as outlined in [IRM 6.771.1](#). The employee, however, does have appeal rights. Managers must work closely with their servicing labor relations specialist during the grievance process.

### **Telework Scenarios**

The following scenarios are taken from the OPM on line telework training course: Telework 101 for Managers. These examples may help in the decision making process when making a telework determination.

#### **Scenario 1**

Kathleen has been a supervisor at her agency for 10 years and is responsible for overseeing ten employees. Recently, her organization implemented a telework policy that permits selected employees to work from home or at telework centers with their managers' approval. As a supervisor, Kathleen has not managed teleworking employees and she is somewhat skeptical about telework in general.

Kathleen has been approached by one of her top employees, Jeffrey, who would like to telework one or two days a week at a telework center close to his home. Jeffrey has never worked in a nontraditional office setting but would like the opportunity to try teleworking.

Of the ten employees Kathleen supervises, seven of them, including Jeffrey, are good workers who need little supervision. The other three employees require mentoring and a lot of hands-on help. Kathleen is worried that if she allows Jeffrey to telework then everyone will want to telework, though she knows that Jeffrey meets the basic criteria of the agency's policy that states:

- Must have been an employee of the Service's for at least twelve (12) months.
- Must have a "Fully Successful" (or equivalent) performance appraisal.
- Must not have received any disciplinary/adverse actions in the last twelve months that would impact the integrity of the telework program.
- Must be at the journey or full working level of his or her position, or have been in the position for more than two (2) years, whichever is less.
- Must have a telephone, work space suitable to perform work, utilities adequate for installing equipment, and a general work environment that is free from interruptions and provides reasonable security and protection for government property.
- Must be in an eligible occupation that involves duties that can be effectively accomplished outside of the traditional office/team setting.

Although Kathleen understands the rationale for those criteria - they help identify people who are likely to succeed with telework - she does not want to offend any of her employees by telling them that they are not allowed to telework.

What should Kathleen do first?

Select the best answer.

- ☐ She should evaluate Jeffrey's work tasks.
- ☐ She should call a meeting with her entire staff to discuss her reservations about telework.
- ☐ She should read her agency's telework policy.
- ☐ She should set up a telework agreement with Jeffrey.

**Answer:** Kathleen will want to evaluate Jeffrey's work tasks to see if his position lends itself to telework. She knows that Jeffrey meets the basic criteria for being considered for the teleworking option because she has read the agency's policy on teleworking. However, she needs to learn whether the work he does - and the nature of his past performance - qualify him to be approved to telework.

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## **Scenario 2**

Kathleen can now evaluate which of Jeffrey's work tasks could be effectively performed via telework and whether Jeffrey would make a good teleworker. Having been his supervisor for the past two years, she feels pretty confident that he could handle the unique demands of telework. What should Kathleen's next action be?

Select the best answer.

- ☐ Permit Jeffrey to telework based on her confidence in Jeffrey's performance in

the office.

- o Meet with Jeffrey and evaluate his work tasks and negotiate a telework agreement.
- o Reject Jeffrey's request as being too risky for the office because she has not managed remote teleworkers.

**Answer:** Kathleen should meet with Jeffrey to collaboratively determine which of his work tasks could be effectively performed via telework, and then draft a telework work agreement documenting the details of Jeffrey's telework arrangement. Jeffrey is a computer programmer and is also in charge of seeing that his department's computer equipment and network are working properly. He usually spends three days a week programming and the other two days updating computers and seeing that the server is maintained. Jeffrey always finds time to get all of his duties done without having Kathleen constantly monitor him. Kathleen has determined that Jeffrey would need to be in the office at least two days a week to maintain the server and the department's computer equipment. However, he could program from home one or two days a week.

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**Scenario 3:**

Since computer problems can occur without warning, Kathleen and Jeffrey have also talked about how to handle unforeseen situations. They have identified another employee who has some experience with computers and whom Jeffrey will train in basic trouble shooting skills. Jeffrey has agreed to be 'on call' for serious problems and, if necessary, will come into the office to handle these problems.

Jeffrey's employment record indicates the following:

- He has worked for ten years at the agency
- He has been rated fully successful on his six previous performance reviews.

Kathleen and Jeffrey have evaluated his work tasks and found that his programming tasks could be effectively performed while teleworking. He could work in the office when he is needed to maintain the department server and computer equipment, and work at a telework center when programming. He will train another staff member in basic maintenance and will be on call for serious problems.

Kathleen has decided to approve Jeffrey's request to telework. Now she needs to decide what his telework schedule should be.

Select the best answer.

- o Allow Jeffrey to telework for one or two days a week.
- o Ask Jeffrey.

- o Consult with Jeffrey to determine the most suitable schedule.

**Answer:** Although Jeffrey meets all of the agency's criteria for telework and his work tasks allow him to telework, neither Kathleen nor Jeffrey have any experience with telework. Kathleen has not managed teleworkers and is not completely confident in how she will perform as a manager of teleworkers. Jeffrey has never worked in a nontraditional office setting and he has key assignments that are critical to effective functioning of the office's computer systems. Jeffrey will begin by teleworking one day a week. Kathleen and Jeffrey will then review his work performance and expand his telework schedule to two days a week, if warranted. She should also work with Jeffrey to determine the effect his telework might have on co-workers, and how to avoid problems with them.

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**Scenario 4:**

Ravi has an employee named Lisa who teleworks from home two days a week. Lisa has been teleworking for about three months and until recently had been a very conscientious teleworker. She had been completing her work effectively, on time, and there had been no complaints from her coworkers. However, recently she has not been performing satisfactorily as a teleworker. Specifically, she has been:

- Giving tasks to her coworkers that she would normally do herself if she were in the office
- Not communicating with coworkers, managers, and customers
- Handing in incomplete work.

Ravi talks the situation over with his Labor Relations specialist; this helps him analyze the situation, and gives him ideas about options for finding a solution. What should he do next?

Select the best answer.

- o Revoke Lisa's telework privileges because of her poor performance.
- o Ignore Lisa's poor performance because she has proven in the past to be an effective teleworker.
- o Meet with Lisa to discuss her poor performance.
- o Reduce Lisa's workload by reassigning some of her tasks to her coworkers.

**Answer:** Ravi should first meet with Lisa to discuss Lisa's poor performance. Ravi should explain that she has not been performing satisfactorily as a teleworker. Together they should review the telework agreement that they developed three months earlier. Ravi should point out the areas in which Lisa's performance has been unsatisfactory, giving specific examples and avoiding the use of subjective or judgmental language. During this meeting, Ravi should also communicate the following:

- Ravi should ask Lisa if she could explain her poor performance. Whatever the reasons, Ravi and Lisa should try to identify them and resolve them.
- Ravi should remind Lisa that, when she is at home, she is not to ask her coworkers at the office to take on her duties and responsibilities. Lisa should plan ahead so she knows what she needs to have done while at the office and what can be done at home.
- Ravi should explain that it is important for Lisa to maintain communication when working from home. Specifically, Lisa needs to reply to her voice mail and emails in a timely manner. She and Ravi should discuss and agree on what 'timely' means, e.g., every 30 minutes, every 90 minutes, or whatever they choose.
- Ravi should explain that it is unacceptable for Lisa to hand in incomplete work. Lisa has all of the skills, equipment and tools to do her job well.
- Ravi should remind Lisa that telework is not an entitlement. If Lisa does not immediately improve her performance and meet the standards set in the telework agreement, then she will need to work in the office with closer supervision until her conduct and performance are acceptable.

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### **Scenario 5:**

After Lisa's meeting with Ravi, she went back to teleworking two days a week. Now three weeks later, Lisa has made some improvements, making sure she keeps an open line of communication with her coworkers, managers, and clients. When possible, she returns any phone calls or emails within an hour of receiving them. The quality of the work she has been submitting has exceeded her manager's expectations and it has been turned in on time. Unfortunately, she has called the office and asked her coworkers to email her files she has forgotten, fax her papers she has misplaced, and work on tasks assigned to her. What should Ravi's next step should be?

Select the best answer.

- ☐ Revoke Lisa's telework privileges because she is still performing poorly as a teleworker.
- ☐ Cut back the number of days that Lisa teleworks after reviewing the expectations.
- ☐ Ignore Lisa's poor performance because she has improved in some areas.

**Answer:** Lisa has made some improvements since meeting with Ravi; therefore, he has decided to allow Lisa to continue to telework while cutting back the number of days that she can do so. Instead of working two days from home, Ravi is now permitting Lisa to schedule just one day of telework per week. Ravi feels this is a justified corrective action, and also feels that she may need more guidance and monitoring. Ravi expects Lisa to develop better planning and task management skills so that she can anticipate what materials and files are needed before she leaves the office the night before teleworking. If Lisa is better prepared, she will not need to call into the office and ask her coworkers to work on some of her tasks, email her files she has forgotten, or fax her papers she has misplaced. Ravi offers to help Lisa by reviewing her work schedule and talking through the planning process with her, occasionally offering tips based on his own experience. He also makes sure that Lisa understands that while he has faith in her ability to improve, he has no choice but to revoke her telework agreement if she does not.

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### **Scenario 6:**

A month has passed since Ravi has cut back Lisa's telework schedule and he has noticed that her overall performance has returned to the original high levels. Lisa has been sure to plan ahead the night before working from home, taking with her all of her files and materials so she does not need to call into the office to ask for help from her coworkers. Lisa has requested to go back to her old schedule of teleworking two days a week. What should Ravi's response be?

Select the best answer.

- ☐ Allow Lisa to telework from home two days a week.
- ☐ Keep Lisa on the present schedule, allowing her to work from home one day a week.

**Answer:** Ravi should provide Lisa the opportunity to go back to her old schedule of teleworking two days a week from home. She has demonstrated to Ravi that her work is back on track, and her performance is once again satisfactory in all respects. If Ravi finds that Lisa cannot handle teleworking two days a week from home, he can always cut back her telework days to one day a week. He also should advise her that if her performance slips again he might need to revoke her telework agreement.

### **Telework, Commuting and Travel**

The travel provisions that apply to employees working at the official duty station also apply to employees who telework. Commuting from home to work and vice versa is not hours of work. A teleworker who is directed to travel to another work site (including the official duty station) during his or her regularly scheduled basic tour of duty would have the travel hours considered as hours of work.

Management reserves the right to require employees to report to the official duty station on scheduled telework days based on operational requirements such as office assignments, meetings, and/or training classes, Filing Season Agreements, and details to other duties. These should be planned to give the employee notice in time to travel to the official duty station during his/her regular commute time. Time spent traveling will not be considered hours of work if it is commuting. When the employee is scheduled for a full day tour of duty at the telework site and receives notification to report to the official duty station too late to travel during normal commute time, administrative time will be granted

Dependent on the circumstances, management may authorize official duty travel for teleworkers. Following are examples of when official time for commuting may or may not be authorized:

- a) An employee has a preplanned event, e.g., a meeting at the official duty station or another authorized business location office on the employee's scheduled telework day. This scenario implies that the agency has a reason to require the employee to work at the official duty station for a least part of the day. When that occurs, the agency may cancel the employee's authority to telework on the day of the meeting or reschedule his or her telework day. The employee would not be entitled for his/her commute time.
- b) If a teleworker is required to report to the official duty station during his or her regularly scheduled basic tour of duty on that day, the agency must credit the travel time as hours of work. In order to maximize productivity, agencies should avoid requiring a teleworker to report to the official duty station during his or her regularly scheduled basic tour of duty.
- c) An employee is directed to come in to the official duty station for an unplanned event, e.g., to work on an urgent assignment for which the employee doesn't have the resources available at the telework (alternative) worksite to complete. If a teleworker is directed to report to the official duty station during his or her regularly scheduled basic tour of duty, the teleworker's travel hours must be considered as hours of work

**Example:** *An Occupational Telework employee works an 8:00 a.m. to 4:30 p.m. tour of duty. At 9:00 a.m., the employee's manager directs the employee to drive to his official duty station from the telework site for a meeting. The employee returns to the telework site at 2:00 p.m. Is this time considered commute time or hours of work?*

**Hours of work, since the manager directed the employee to come to the official duty station.**

- d) An employee forgets to take home the correct resources and materials needed to work all day at the telework location, so comes in long enough to get them and return to the telework location. A teleworker must receive approval from his or her manager for any trips to the official duty station on his or her telework day. If the trip is approved and occurs during the teleworker's regularly scheduled basic tour of duty, the employee's travel time is hours of work. For this reason, the manager must evaluate whether such a trip is necessary before granting approval. The manager may require the employee to work at the official duty station for the remainder of the workday. If a teleworker repeatedly fails to plan properly and does not have the necessary resources to work at home, the manager should reevaluate the employee's continued participation in the telework program.



**Example:** *An Occupational Telework employee works an 8:00 a.m. to 4:30 p.m. tour of duty. At 11:00 a.m., the employee decides, on his own, to drive to his official duty station from the telework site and returns to the telework site at 2:00 p.m. Is this time considered commute time or hours of work?*

**Commute time, since a manager did not direct or approve the employee to come to their official duty station.**

- e) An employee needs or desires to arrive or leave the official duty station during the normal tour of duty and is approved to complete the day at the alternate work site/home. As stated above, if an employee receives management approval to travel to and from his or her telework site during his or her regularly scheduled basic tour of duty, the travel hours are hours of work.
- f) The normal commuting from home to work, and vice versa, is not hours of work. This applies no matter how long the employee's normal commute is.

## **TELEWORK AND PANDEMIC**

The National Strategy for Pandemic Influenza Implementation Plan references the benefits of using telework to slow the spread of disease by keeping face-to-face contact to a minimum (often referred to as "social distancing") while maintaining operations as close to normal as possible. Telework can also help retain functionality as infrastructure issues and other challenges make the main work site difficult to access. In the event of a pandemic health crisis, managers should consider alternative locations (such as the employee's home), alternative presence (such as having employees work different shifts with a disinfection of work spaces between shifts) or alternative work procedures (such as meeting via teleconference or computer hook-up rather than in-person).

### **Manager Responsibilities in Preparation for and During a Pandemic**

- Be familiar with the New National Agreement II 2009, in particular, Article 50 (Flexiplace), Article 15 [Section 9] (Temporary Hardship) and Article 27[Section 1B] (Flexiplace during Health and Safety emergencies) and its' application during a pandemic.
- Implement telework to the greatest extent possible in the workgroup so systems are in place to support successful remote work in an emergency. Note: language in the new National Agreement II 2009 (Article 27, Section 1B) specifically states, "When the Employer decides that it is necessary to move an employee from a work area because of conditions in that work area that pose a threat to that employee's health or physical safety, a reasonable effort will be made by the Employer to find a work location for that employee elsewhere in the employee's post-of-duty (POD) or other IRS office in the commuting area....If other Government facilities are not available, telework (flexiplace) will be authorized if the employee's work may be accomplished at a telework (flexiplace) location.
- In planning for a pandemic, the Business Resumption/Continuity Plan and other emergency response planning guidance applies: prior to any emergency, determine how to accomplish work especially critical mission essential work, incorporate telework as appropriate and have a plan. Place all employees whose work can be done at telework and who also meet the telework requirements in Article 50 of the National Agreement on a Telework Agreement.
- Be familiar with agency and workgroup pandemic health crisis plans and individual expectations for telework during a pandemic health crisis.
- Thoroughly review all existing telework arrangements to ensure they are in compliance with agency information security and safety policies and determine their applicability during a pandemic.
- Work with employees to ensure they fully understand and have the technical expertise to comply with telework guidance including agency security requirements.
- With the employee, assess and obtain requirements for working at home (supplies and equipment

needed for an extended telework period).

- Integrate pandemic health crisis response expectations into telework agreements.
- Communicate expectations to all employees regarding their roles and responsibilities in relation to work in the event of a pandemic health crisis.
- Establish communication processes to notify employees of activation of this plan.
- Determine how all employees who may telework will communicate with one another and with management to accomplish work.
- Identify how time and attendance will be maintained.
- Maintain current telework agreement specifying pandemic health crisis responsibilities.
- Perform all duties assigned by management, even if they are outside usual or customary duties.
- Practice telework regularly to ensure effectiveness.

### **Employee Telework Pandemic Responsibilities**

- Be familiar with Article 50 and the minimum requirements for telework.
- Be familiar with agency and workgroup pandemic health crisis plans and individual expectations for telework during a pandemic health crisis.
- Comply with agency policies and with any additional requirements spelled out in the telework agreement especially telework work environment and security requirements.
- Maintain current telework agreement specifying pandemic health crisis telework responsibilities, as appropriate.
- Perform all duties assigned by management, even if they are outside usual or customary duties.
- Practice telework regularly to ensure effectiveness.

## **Know Your Points-of-Contact (POC)**

For any general questions regarding the telework program, managers may contact the Employee Resource Center. For questions about grievances or reasons to deny telework you should contact your servicing labor relations specialist. Ensure that you have all of your POC's information with you.

### **Points of Contact (POC)**

#### **For Performance Management questions:**

Contact your Servicing labor relations specialist

#### **For General Personnel questions:**

Contact your Servicing personnel specialist

#### **For IT Questions:**

Enterprise Service Desk (ESD)  
1-866-7HELP4U (866-743-5748)  
TDD/TTY: 1-866-435-7486  
<http://getservices.web.irs.gov>

#### **For General Program Questions:**

Employee Resource Center (ERC)  
1-866-743-5748

**Appendix Appendix A — IRS Flexiplace (Telework) Work Agreement (Form 11386) Appendix B —**

**Telework Tool for Managers: Strategies for Resolving Telework**

**Issues and for Managing Telework Employees Appendix C — Eligible IRS Positions Appendix D**

**— Computers, Equipment, and Furniture for Telework Employees Appendix E — Supplemental**

**Telework Resources Web Resources:**

Flexiplace Working Arrangement Decision Making Tool OPM: A Guide to Telework in the Federal Government

2009 National Agreement II Treasury Directive 74-14 Telework Frequently Asked Questions (FAQs) Managing

In A Flexible Work Environment: Performance Management Improving Performance: A Guide For Managers

The IRS Supervisor's Guide to Conduct and Discipline and Related Topics (Document

12109) Administrative Procedures for Managers Guide SETR Alert 2009-23 OPM/GSA Telework Site

(www.telework.gov)

IRS Flexiplace Work Agreement

<http://core.publish.no.irs.gov/forms/internal/pdf/25425a07.pdf>

OPM Planning for Pandemic Influenza Handbook (Telework, page 25)

[http://www.opm.gov/pandemic/OPM-Pandemic\\_Allissuances.pdf](http://www.opm.gov/pandemic/OPM-Pandemic_Allissuances.pdf)

Mailing from Flexiplace Locations pdf.



## Appendix A Internal Revenue Service Flexiplace (Telework) Work Agreement

The following constitutes an agreement between: Name of

Employee \_\_\_\_\_ Position/Series/Grade \_\_\_\_\_, And

Supervisor \_\_\_\_\_ Office/Symbols \_\_\_\_\_ on the terms and

conditions of the Flexiplace Program. The Supervisor and the employee agree as follows:

**A. Flexiplace Work Option:** \_\_\_\_\_ Occupational \_\_\_\_\_ Situational/Hourly

**B. Flexiplace Work Location:** \_\_\_\_\_ Work-at-Home \_\_\_\_\_ Other Location (explain)

**C. Voluntary Participation:**

Employee voluntarily agrees to work at the IRS approved alternative workplace indicated below and follow all applicable policies and procedures. Employee recognizes the Flexiplace Agreement is an alternative work site arrangement approved by his/her supervisor to accomplish the employee's daily work task and/or special assignment. Employee's Alternate Workplace Address:

Street City/State/Zip Building (if applicable) Phone Number Employee's IRS e-mail Address Employee's IRS Pager Number/Cell

**D. Work Schedule and Tour of Duty**

Supervisor and employee agree the employee's official tour of duty will be: \_\_\_\_\_ a.m./p.m. to \_\_\_\_\_ a.m./p.m. Check applicable day(s): M T W T F

**Comments** (if necessary)

**E. Time and Attendance**

Supervisor agrees to make sure the employee's timekeeper has a copy of the employee's work schedule. The employee and the supervisor must certify the time and attendance worked.

**F. Leave/Credit/Compensatory Hours**

Employee agrees to follow established office procedures for requesting and obtaining approval of leave. Employee agrees to work only credit or compensatory hours only when pre-approved by supervisor in accordance with established office procedures.

**G. Official Duties/Work Assignments**

Employee agrees to perform only official duties during their authorized work hours while at the alternative work site, and to establish/maintain communications arrangements (or links) that ensure availability to interface with his/her supervisor or official duty station. Employee agrees to complete all assigned work according to procedures mutually agreed to by the employee and supervisor in accordance with the guidelines and standards detailed in the employee's performance plan.

**H. Equipment/Work Area/Security**

In the event the IRS provides information technology (IT) equipment for the alternate work place, the employee agrees to protect that equipment and to comply with all policies regarding use of official equipment. The employee agrees to provide a work area that is adequate for the performance of official duties.

**I. Alternate Workplace Cost/Liability** The employee understands that the IRS is not responsible for covering operating cost associated with the use of his/her home as an alternate work site and will not be liable for damage to the employee's real or personal property, while the employee is working at the work site. Injury compensation claims will be covered consistent with applicable laws, rules and regulations.

**J. Flexiplace Site Visits**

Managers may visit an employee's alternative work site in accordance with Article 50, Section 4D of the National Agreement.

**K. Disclosure/Standards of Conduct**

The employee agrees to protect IRS records from unauthorized disclosure or damage and will comply with the requirements of 5 U.S.C. 552a, the "Privacy Act" of 1974. The employee agrees to be bound by the IRS standards of conduct while at the alternate work site.

**L. Performance**

The employee agrees to maintain the level of performance required under the Flexiplace Program.

**M. Cancellation**

The supervisor agrees to let the employee resume a regular schedule at the official duty station after request to the supervisor to terminate the arrangement. The employee understands IRS may cancel the Work at Home arrangement pursuant to Article 50, Section 1A.

Employee Signature & Date Supervisor Signature & Date

Authority - 5 U.S.C. 301. Purpose and Routine Uses - This Agreement is required by Article 50, subsection 1D of this Agreement. The primary use of this information is to specify the terms of the Flexiplace Program and constitutes an agreement between the voluntarily participating employee and his/her manager who will retain the agreement. The information in this agreement may be used in administrative or judicial proceedings affecting employees' personnel rights. This agreement may also be provided to the Department of Justice for the purpose of litigating any civil, administrative, or judicial proceeding or criminal prosecution where the United States, the IRS or its employees are parties. The complete listing of possible recipients of this agreement may be found under the heading "Routine Uses" in the Federal Register notice of the system of records in which it will be kept: Treasury/IRS General Personnel/Payroll Records: 36.003 (60 FR 5680456805). Effects of Non Disclosure - Furnishing this information is voluntary, but failure to do so will result in disapproval of the employee's Flexiplace Program participation. Falsification may be grounds for disciplinary and/or adverse action.

## Appendix B

### Telework Tool for Managers: Strategies for Resolving Telework Issues and for Managing Telework Employees

1) Managing employees from a remote location isn't new. To ensure the success of your telework program, be aware of the following tips and traps:

- In order for employees to succeed at a remote location, you need to be supportive of the telework program and their individual needs. This is a win-win situation for you and your employee.
- You will be managing by objectives and results instead of managing by observation.
- Spend time addressing the issues before your employee relocates to their telework worksite.
- This program brings a tremendous amount of flexibility into your work environment.

Take advantage of that flexibility. 2) To help resolve many of the telework issues, telework employees, managers, and coworkers should plan and work together. An effective strategy is to hold an open dialogue with the entire work unit/team to address various issues such as:

- Adequate coverage for duties that have to be performed in the office.
- Methods to keep telework employees informed.
- Methods to quickly gain input to solutions or decisions from telework employees out of the office.
- Methods to give telework employees the necessary exposure for career enhancement.
- Competency planning for various situations.
- Methods for maintaining telework employees' privacy, while still addressing their

customers (taxpayers, stakeholders, or internal customers) in a responsive manner. 3) For a successful telework environment, the manager must:

- Communicate clearly with all employees;
- Communicate frequently with the telework employee;
- Establish a work group calendar—listing meetings, work and social activities;
- Have a positive attitude;
- Plan ahead;
- Carefully plan fewer periodic meetings with tighter agendas (let staff contribute to agenda items);
- Make it transparent to the customer (taxpayer, stakeholder, internal customer) that the employee is working at a telework location;
- Set S.M.A.R.T. Goals (Particularly important when the communication opportunities

with telework employees is limited); **Specific** — means detailed, particular or focused; **Measurable** — it must have a method for comparison; **Action-oriented** — goal statements indicate an activity; **Realistic** — goals must be practical, achievable, and possible; **Time and Resource Constrained** — goals need deadlines and include fair warning for meetings and home visits.

4) In theory, the rules of effective management do not change dramatically when managing telework employees. Management skills such as coaching, goal setting, and team building all continue to play key roles. In spite of these many similarities, however, there are certain key differences to consider.



5) First and foremost, telework programs call for a heightened level of commitment from employees and managers. Both parties must work hard to ensure expectations are clearly defined and open lines of communication are maintained if they are to create a productive work environment. 6) In addition, managers need a clear understanding of and sensitivity to the unique demands and challenges that typically arise from telework settings. Failure to quickly identify and address these issues can lead to misunderstandings among team members, increased team conflict, and feelings of isolation on the part of employees. 7) Of particular importance when working in a telework environment is the ability of management to continually build effective working relationships. This is perhaps the most critical and difficult aspect of managing telework employees. 8) Myths and Misperceptions About Telework: Even after considering all the people affected by telework, questions and misperceptions may linger. Following are some of the most commonly shared myths about telework and responses to these misperceptions.

***Myth #1: There is no way to judge if telework employees are really working. They could be taking the day off.***

Not true! The employee's completed work products or progress reports are the indicators that he or she is working. Managers of telework employees should focus on the quality, quantity and timeliness of work products. Managers should manage by results, rather than observation. For those whose results are difficult to define using traditional performance measurements, performance expectations may be developed and refined through systemic progress reporting by the telework employee. The manager and the employee should establish goals and objectives together.

***Myth #2: Employees work less if they work unsupervised.***

Survey results show marked improvements in productivity, often because employees have fewer distractions and interruptions, work at their best times, and are less stressed due to the absence of the commute to work. Employees who have demonstrated their commitment to work at the traditional office (post of duty) typically exhibit the same or greater level of commitment at the alternate worksite. In fact, as opposed to working less, the reported tendency is for telework employees to work much more.

***Myth #3: Social interaction cannot be maintained between telework employees and their colleagues.***

There are many techniques for overcoming feelings of isolation. These include flexing for only a portion of the workweek, core days in the office, and regular communication by telephone, voice mail, or other communications media. Telework employees should be included in all scheduled meetings and events and should receive all office correspondence.

***Myth #4: I won't be able to reach my employees when I need them. What if a crisis comes up?***

Managers can set the hours that employees are available by phone or request telework employees to call in at specified times. As for crisis situations, ask yourself: When a crisis happens now, is everyone available? Some people are out sick, some are traveling, and some are off-site in meetings or in the field. With a telework program, managers know where employees are and can usually reach them by phone or email. Many managers say the planning that goes with telework eliminates some of those crises entirely.

***Myth #5: Our office requires a relatively formal structure. Telework is too unstructured for such an environment.***

Telework is flexible, but that doesn't mean it is unstructured. Managers often use a Telework Work Agreement to spell out what is expected of an employee, and managers and telework employees agree on tasks and due dates.

***Myth #6: Telework is a nice, simple solution for the issues my organization faces.***

Any successful telework program recognizes that telework is just one tool organizations and managers can use to help solve the complex problems facing today's business and government organizations. It should not be seen as a panacea for social difficulties or as a dumping ground for non-performers.

***Myth #7: My employees should feel grateful to be able to participate in a telework program.***

Managers often view telework as a favor they do for their employees, without any consideration for the tremendous benefits they gain from a telework arrangement. Telework employees report their most productive times occur during telework work days. In terms of productivity, flexible work arrangements allow participants and their organizations to take fuller advantage of employee productivity peaks. In fact, telework should not be seen as a perk or reward, but rather as one human resources work option. Making it appear as a perk or reward may have the opposite effect of creating unnecessary resentment in the office.

## **Appendix C**

### **Eligible IRS Telework Positions**

Following is a list of approved IRS telework positions.

#### **Occupational Telework Positions**

- Non-Coordinated Industry Case (CIC) Revenue Agents
- Computer Audit Specialists
- Revenue Officers, Offer in Compromise (OIC), Revenue Officer Examination (ROE)
- Estate & Gift Tax Attorneys
- Engineers and Appraisers
- Economists
- Dyed Diesel Fuel Compliance Officers
- Program/Management Analysts
- Tax Specialists in Taxpayer Education Communications (TEC) (SB/SE) /Stakeholder Partnerships, Education & Communication (SPEC) (W&I)
- Appeals Officers and Auditors (Technical Specialists & Settlement Specialists)
- Revenue Officer (RO) and Revenue Agent (RA) Advisors in Taxpayer Advocate Service (TAS) and RO Reviewers and Advisors in SB/SE: however, the Employer reserves the right to assert and show that these employees or specific employees in these occupations may not meet the criteria in subsection 2E above.
- Applications Development employees in MITS.

#### **Situational Telework Positions**

- All positions eligible for Occupational Telework
- Coordinated Industry Case (CIC) Revenue Agents
- Secretarial and Clerical support positions
- Research Staff
- Employee Development Specialist (Human Resource Specialist)
- Resident Lead Instructors
- Tax Auditors/Tax Compliance Officers
- Correspondence Tax Examiners
- Revenue Officer (RO) and Accounting Aides
- Taxpayer Resolution Representative (TRR) (excluding walk-in)
- Case Advocates (CA), Associate Advocates (AA) and all other employees of Taxpayer Advocate Service (TAS)
- SB/SE COIC employees
- SB/SE Bankruptcy and Insolvency employees
- All other positions that can be performed independent of the conventional office, at least a portion of the day or week, and have little or no negative impact upon the remaining work are also eligible.

## Appendix D

### Computers, Equipment, and Furniture for Telework Employees

Managers should assess the equipment needed for telework employees to accomplish their job and determine whether such equipment needs to be supplied to the employee. IRS-owned computers and telecommunications equipment may be placed in employee homes. Employees are limited in using such equipment for private purposes. While it is recognized that technology must be available to support the IRS Telework Program in order for the Service to achieve its mission, it is also understood that the Service may not necessarily make additional equipment/technology purchases for the purpose of facilitating the IRS Telework Program.

Employees participating in Occupational Flexiplace will be provided the following equipment:

- (a) a lockable file cabinet
- (b) a calculator, only if related to the job duties of the employee
- (c) for communications, employees will be provided with a cell phone or calling card;
- (d) employees will use the personal computer that was provided to them before being approved for Occupational Flexiplace. If the personal computer is a desktop, it will be equipped with ERAP or more advanced technology for remote network access;
- (e) a second telephone line if the employee has not been issued a cell phone and can demonstrate that their personal telephone line is otherwise not available (e.g., used for other business by a family member) and
- (f) a printer.

Employees participating in Situational Flexiplace will be provided a government calling card and/or alphanumeric pager to assist in their communication needs (if requested and related to their job duties). Based upon the work approved for the Situational Flexiplace arrangement, and to the extent laptops are available through the loaner laptop program, employees will be provided a loaner laptop if they do not already have a laptop as part of their normal job duties.

Managers should follow REFM Policy #06-05 to request a file cabinet for occupational flexiplace employees.

Calling cards should be ordered via the MITS website: <http://phonecard.web.irs.gov/>

To request computers, printers, faxes, cell phones, or other ADP equipment, managers should contact OS GetServices.

### Office Supplies

Office supplies, such as pens, paper, toner, ink cartridges, etc., will be available to the telework employee for use at the alternative work site in the same way it is at the IRS duty station.

## **Appendix E**

### **Supplemental Telework Resources**

Listed below are optional, voluntary courses and books related to telework. These resources supplement the required OPM telework courses.

### **ELMS Courses**

#### **Communication Curriculum**

Techniques for Improved Time Management ELMS course ID number: 28035 Total hours: 2.50

Workplace Communication Skills (Communicating for Results) ELMS course ID number: 27711 Total hours: 3.50

Business Writing: How to Write Clearly and Concisely ELMS course ID number: 29667 Total hours: 1.00

Essential Skills for Professional Telephone Calls ELMS course ID number: 29665 Total hours: 1.00

Managing Your E-mail ELMS course ID number: 29664 Total hours: 1.00

#### **Management Curriculum**

Launching Successful Virtual and On-site Teams ELMS course ID number: 28065 Total hours: 3.00

Leading High-performance On-site Teams ELMS course ID number: 28066 Total hours: 3.50 Leading High-performance Virtual Teams ELMS course ID number: 28067 Total hours: 3.50

Facilitating Virtual and On-site Teams ELMS course ID number: 28068  
Total hours: 4.00

#### **Employee Curriculum**

Telecommuting Basics: Maximizing Productivity as a Remote Employee ELMS course ID number: 29643 Total hours: 1.00 hour

Telecommuting Basics: Communication Strategies for the Remote Employee ELMS course ID number: 29644 Total hours: 1.00 hour

## **Suggested Books24x7 Telework Program Literature**

### **Suggested Readings for Managers**

1.) Making Telework Work: Leading People and Leveraging Technology for High-Impact Results by Evan H. Offstein and Jason M. Morwick Nicholas Brealey Publishing © 2009 (208 pages) Citation ISBN: 9780891062523

2.) Work Naked: Eight Essential Principles for Peak Performance in the Virtual Workplace by Cynthia C. Froggatt Jossey-Bass © 2001 (316 pages) Citation ISBN: 9780787953904

3.) Managing Information in the Public Sector by Jay D. White M. E. Sharpe, Inc. © 2007 (332 pages) Citation ISBN: 9780765617491

4.) Working Virtually: Challenges of Virtual Teams by Robert C. Jones, Robert Lee Oyung and Lise Shade Pace IGI Publishing © 2005 (224 pages) Citation ISBN: 9781591405856

### **Suggested Readings for Employees**

1.) Telecommunications Pocket Reference by Travis Russell McGraw-Hill © 2000 (367 pages) Citation ISBN: 9780071351409

2.) 101 Tips for Telecommuters: Successfully Manage Your Work, Team, Technology and Family by Debra A. Dinnocenzo Berrett-Koehler Publishers © 1999 (250 pages) Citation ISBN: 9781576750698

3.) Remote Working: Linking People and Organizations by David Nickson and Suzy Siddons Butterworth-Heinemann © 2004 (228 pages) Citation ISBN: 9780750658591



Thank you to the entire LB&I team for your excellent contributions to tax administration in a complex global environment. In 2016, we transitioned into a completely new structure to support our Future State, and we added the Ogden TEFRA Unit to LB&I.

We accomplished all of this while working through a shift in the way we do business – from CIC and DAS/

DIF-scored return selection to campaigns, projects, and programs based upon your combined intellect.

Our environment continues to challenge us with a number of legislative changes requiring our attention. One of the most significant changes, the Bipartisan Budget Act of 2015 (BBA), enacted changes to the manner in which audit adjustments of partnerships will be made. We have been challenged to write regulations and implement systemic changes. You will be hearing more about this in the coming year.

We launched a new LB&I Examination Process on May 1, 2016. We redefined taxpayer and examiner roles, ensuring both parties were responsible for working toward an effective resolution of the audit. In addition, Publication 5125, LB&I Examination Process, was issued and IRM 4.46 was updated. We expect a robust feedback loop and are now working to improve the Acknowledgment of Facts procedure based upon feedback from you and stakeholders.

Enterprise Risk Management (ERM) continues to be a top priority for LB&I. Please continue to identify and elevate risks and concerns by bringing them to the attention of your manager. If a potential risk could have impact beyond the local or team level, the manager should elevate it to the next level supervisor and the unit's risk liaison. We all have a role to play and should think of ourselves as risk managers for that which we control.

Turning to the future, I am very excited by the progress we are making with campaign development. We announced the rollout of 13 campaigns in February 2017. We will continue to evaluate the ideas you have submitted for additional campaigns, and will keep you looped in to the progress we are making.

Training will be important as we move forward into areas of the law that are new for some of our team. Our ability to teach one another and learn from one another, a necessity to achieve a flexible, well trained workforce, will be front and center as we roll out campaigns. Your support and feedback regarding all aspects of campaigns will be necessary for our successful transition.

As we look to the possibility of tax reform, I would ask all of you to remain focused on the important work we do with the law as it currently exists. It is impossible to know what the future brings, but there are a wide range of policy proposals that may bring about corporate tax reform. Whether this happens or not, I commit to you to keep you apprised.

Our Focus Guide covers LB&I priorities for FY2017. We have established the Getting It Right Together website where you can offer your suggestions and stay informed of the changes happening within LB&I.

As always, thank you for your commitment and effort to improve administration of the LB&I base. I look forward to the challenges we face, knowing I lead a fantastic group of professionals dedicated to the important work of tax administration.

**Douglas W. O'Donnell**  
Commissioner, LB&I

## Our Guiding Principles

LB&I will use the Agile Model as a method of building its structure. This model contains the following Guiding Principles:

- Cultivate an environment of continuous learning to support a flexible workforce with focused training, foundational skillsets, specialized knowledge, and dynamic tools
- Use data analytics and examiner feedback to select better work with intended compliance outcomes
- Employ an integrated set of tailored treatment streams to improve flexibility to address current and emerging issues and to achieve compliance outcomes
- Drive continual collection and analysis of data and feedback to enhance ability to focus, plan, and execute work, and promote innovation and feedback-based improvement

## Our Staffing

Positions	10/1/15	10/1/16
Leadership Team .....	762	674
Administrative Professionals .....	436	388
Revenue Agent (RA) .....	3,257	3,103
Tax Law Specialists .....	28	26
Economist .....	129	121
Engineering Program .....	173	163
Tax Examiners .....	85	200*
Tax Compliance Officer .....	58	47
Other Program Staff .....	471	445
<b>Total</b>	<b>5,399</b>	<b>5,167</b>

\* Ogden Campus TEFRA Function Realigned to LB&I

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# FY2017 Focus Guide

Evolving to Keep Pace with Taxpayers  
Operating in a Global Environment



**Large Business &  
International**

## IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

## Equity, Diversity and Inclusion

LB&I understands that diversity is more than a person's race, national origin, color, ethnicity, sex (including gender identity and pregnancy), religion, age, disability, sexual orientation, parental status, or protected genetic information. Diversity refers to the differences in how we think and naturally do things, cultural diversity, and systems diversity. We strive to respect the diversity of all our employees. In order to ensure we have an inclusive working environment, we take into consideration the way our organization configures opportunities, interacts, communicates, provides and uses information and makes decisions. As an organization we realize that the success of LB&I depends on the diversity of its employees.

## FY2017 LB&I Organizational Goals

- Align and enhance compliance activities through the use of the technical and geographic practice areas, promoting knowledge sharing, knowledge management and networking.
- Enhance the taxpayer experience by improving the examination process, using data analytics and strengthening tax community relations.
- Champion campaigns by developing robust strategies that identify and evaluate the issues, using tailored treatment streams and integrated feedback loops.
- Build a flexible workforce by identifying resource skillsets, providing training and tools and enhancing employee engagement through two-way communications, town halls, survey feedback and other activities.
- Support enterprise risk management efforts to identify, recognize and manage risk.

## FY2017 Division Priorities

### Campaigns

Our future compliance activities consider all potential approaches - not only examinations - to ensure we are using our resources as efficiently and effectively as possible to improve taxpayer compliance.

Campaigns involve:

- A thorough analysis of data to support the identification and evaluation of a compliance issue
- Consideration of potential treatment streams
- Decisions about the resources to deploy
- Identification of training, mentoring, networking, and tools needed

Employees and managers can make submissions to develop campaigns, training and content. Campaigns should be adapted based on feedback.

### Campaign Development Portal

The campaign development template is available on the Campaign Development Portal site. LB&I employees may submit a recommendation for a campaign directly through this online portal. We evaluate, scope, and risk assess the proposals to build a campaign with tailored treatment streams and integrated feedback loops. LB&I employees have made hundreds of campaign suggestions since the site went live in FY2016.

### Flexible, Well-Trained Workforce

We will provide technical training to support compliance campaigns. Our success depends upon everyone actively engaging in ongoing self-development, team learning, knowledge sharing and mentoring. Continual learning will enable us to effectively identify and adjust to changes in taxpayer compliance behaviors.

The LB&I Virtual Library Bookshelf is the product of our continual and collective learning and will be launched this fiscal year. It is a core resource for managing and sharing our knowledge. It will house Practice Units which provide our current knowledge related to a topic, in three different formats – concept unit (broad overview of topic), transaction unit (shows tax implications of a single transaction), and process unit (procedural process to one or multiple types of exam situations). We all have a critical role in maintaining their currency and accuracy by ensuring they reflect current conditions and behaviors in the LB&I tax compliance environment.

### Selection of Better Work

We will improve workload selection by using data analytics to uncover anomalies, hidden patterns, correlations and other insights. The benefits brought by data analytics include accuracy, speed and efficiency. One example, the Lead Classification Repository (LCR), stores and manages unstructured data to facilitate sampling for workload classification. This process, along with others that we are developing, will facilitate the analytics to develop and support campaigns.

Our examination plan will shift to a focus on “new starts.” Campaigns will play an important role in determining starts. We will identify the right issues and develop them using the right resources. We will also monitor a high level closure plan for FY2017 that measures our core work in four return categories: Large Business, International Individual, Global High Wealth, and Foreign Payment Practice.

## Tailored Treatment

We are framing and organizing our knowledge around types of taxpayers and transactions rather than around code sections alone. We are seeking new opportunities, such as outreach efforts, soft contacts, and published guidance as ways to improve voluntary compliance with our taxpayer base. We will also use existing tools such as Fast Track, Industry Issue Resolutions, and Pre-filing Agreements.

We will complete our review of the Compliance Assurance Process (CAP). We will use the internal and external feedback and our lessons learned to review the program and its viability in the future state.

## Integrated Feedback Loop

The integrated feedback loop is an important tool in all of our processes. We will continue to engage our employees through LB&I's Getting It Right Together (GIRT) website, two way communications, town halls, and other methods. It is critically important that we continue to gather and use feedback from our employees.

LB&I is gathering, preserving and organizing the expertise of our workforce. We want to ensure that our employees have the opportunity to share and connect with others working similar issues.

When dealing with taxpayers in our audits we will engage in active dialogue and fact sharing. We will seek ongoing issue discussions that will include acknowledgment of the facts to ensure accurate tax determinations. Employees will continue to document the taxpayer's “Acknowledgment of Facts” for appealed issues.

## Offshore Compliance and Foreign Account Tax Compliance Act (FATCA)

Offshore compliance and FATCA will continue to be priorities in FY2017. We will use FATCA data to enhance compliance of United States taxpayers with financial investments abroad as well as United States and Foreign Financial Institutions required to identify account holders and to report account information. We will also continue with the Base Erosion and Profit Shifting (BEPS) program and project activities with emphasis upon those actions with Minimum Standards.

## Enterprise Risk Management

LB&I is committed to fostering a culture where everyone feels comfortable identifying risks and proactively manages risks to mitigate impact within our organization. The LB&I Risk Governance Board integrates risk management into the decision-making process, reviews LB&I enterprise risks; and elevates risks with an impact beyond LB&I to the IRS Enterprise Risk Management (ERM) office. Information about the IRS ERM program is available on the Office of the Chief Risk Officer (OCO) website and the LB&I Risk Management website.



## Why Do I Need to Know About the Leadership Competency Model?

Leadership competencies are the foundation for hiring, promoting, developing and evaluating IRS Leaders. The new model has been designed to be simpler and easier to apply than the former 21 Leadership Competency Model. The competencies will be used in development (LSR process, leadership curriculum and career learning plan) beginning June 1, 2010. How the new competency model will complement other HR Systems is being studied.



The new Leadership Competency Model has four competencies:

- Personal Leadership
- Leading Others
- Leading Improvement
- Business Results

Each of the four competencies is comprised of either three or four supporting behaviors, which are described when you click any of the behavior links.

**Definition: Competency** - An observable, measurable pattern of skills, knowledge, abilities, behaviors, and other characteristics that an individual needs to perform work roles or occupational functions successfully.

**Definition: Supporting Behavior** - work related skills and abilities needed to effectively perform a specific competency based on attitudes, actions, skills and knowledge

## What's on This Site

**Competencies** - includes definitions for each of the four competencies in the new IRS Leadership Competency Model.

**Behaviors** - includes definitions for the 13 supporting behaviors that support the four competencies along with leadership level descriptions/definitions for each behavior. Ideas for developing each behavior are provided to assist in leadership development and career planning.

**Competency Crosswalk** - maps the new IRS Leadership Competency Model to the former IRS 21 Competency Model and the OPM Competency Model.

**SkillSoft Course Information** - mapped to each competency and related supporting behaviors. The SkillSoft Course library provides online business skills courseware that incorporates proven learning design methodology for effective and engaging interactive learning. Instructional Features include: Case Studies, Simulated Dialogs, Audio-enabled learning, Online job aids, Role Play simulated exercises, Skill Brief articles, Pre and Post Tests

**Executive Summaries** - provides summaries of leading business books from today's foremost business authors. Executive Summaries expertly encapsulates the salient points and ideas of full-length books into digestible, eight-page summaries.

**Leadership Development Channel Quick Talks** - Concise, just-in-time, application-based learning from best-selling business authors and leaders! These five minute video learning programs are designed for immediate and contextual application to drive success in the workplace.

**Books24x7®** - provides online unobstructed access to thousands of the latest and best books from today's leading publishers

# **Leadership Succession Review (LSR) V2 Competency Discussion Guide**



**Office of Leadership Succession Planning  
August 2010**

## LSR V2 Competency Discussion Guide

### Leadership Succession Review (LSR) V2 Competency Discussion Guide

**Background:** The LSR process has been in use in the IRS since mid 2006. Based on continuing “lesson’s learned” a consistent best practice and essential part of the process is clarification of and agreement on the meaning and examples of the competencies and their supporting behaviors to ensure that the process is both fair and standard across a business unit. One significant finding in all of the “lesson’s learned” is that it is crucially important for managers to take the time to discuss the competencies and behaviors prior to the assessment. For managers who had not had these discussions there were some difficulties. The Talent Review and Information Roll-up to Executives discussions were more time consuming because managers discovered they didn’t have the same meanings when discussing a particular rating on a competency for a specific person; and Individual Feedback discussions could be complicated because a manger’s rating of a subordinate could be very different from the self assessment due to differing understanding of what a particular competency/behavior meant.

The recommended processes below are intended for the business units to use as a tool to discuss the competencies and behaviors and as a way of gathering examples for use during the LSR cycle. If the business unit does not choose to use one of these processes; then, at a minimum, the competencies/behaviors described below should be used by individual managers to hold discussions with their subordinate managers prior to the LSR V2 assessment.

**Outcome:** To provide a process to ensure full discussion and common understanding of the four leadership competencies and thirteen supporting behaviors and their corresponding leadership levels.

**Rationale:**

- The key to the validity and success of the Leadership Succession Review is agreement and common understanding of the four competencies and thirteen behaviors as they apply in a business environment. The IRS has endorsed these behaviors as those that are essential for success in an IRS leadership position.
- The lesson’s learned process following the pilots identified discussion and agreement on the meaning of the competencies/behaviors as a best practice in implementing the LSR process.
- On a divisional level, developing examples of the thirteen behaviors will take between one and two hours and is crucial. This discussion will build the foundation for managers to consistently assess themselves and their subordinates and ensure that the assessment is carried out consistently across the organization.

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- At a minimum, managers should be encouraged to discuss the competencies/behaviors with their subordinate managers prior to the LSR Assessment so that both parties are using the same behaviors as criteria for assigning a level. Without this discussion there is confusion and discord around the ratings.
- The competencies/behaviors are used in each Stage of the LSR process as follows: Initial assessment by self and manager in Stage 1, a basis for Talent Review discussions and readiness ratings in Stages 2 and 3, and as the foundation for feedback in Stage 4.

### Recommended Processes:

**Working Group Process:** Least time consuming and resource intensive.

- The Leadership Succession Planning (LSP) team representative and the business division group responsible for LSR roll-out would pull together a group of managers from all levels of the business unit and develop examples of behavior for each competency/behavior through discussion. These managers should be experienced and be exemplars for their level so that they have the background knowledge to provide rich examples.
- Using the matrix of competencies/behaviors attached, the group would discuss each competency/behavior and identify examples of the behaviors at the various levels with focus on:
  - "What this behavior would look like if we were observing someone doing it in our BU."
  - "Who does this behavior really well?" What are they doing when they do it?" (***Please note there should be no names attached to your recorded examples***)
  - There are several possible structures for this process: the entire group might work them all; the members of the group could each take several behaviors and develop examples and share them; or the group could work in pairs or triads and take a portion of the behaviors and develop examples and share them. Choice of structure would depend on the size of the group and time available.
- These examples would be captured in the attached document and provided as part of the Orientation to the LSR process for all managers in the BU. It could also be posted on the website for access by individual managers during roll out. (Recommend a scribe be appointed to capture the examples)
- *Note: Not every behavior requires an in-depth discussion, many are obvious and require minimal discussion; others like political savvy will need more time to develop. Each team should identify the competencies/behaviors for their Business Unit that they believe need more clarification and examples for their business unit.*
- Delivery methods would be adapted to the needs of the business unit and could be in specific Orientation to the LSR Process meetings, in regular staff meetings or by a virtual methodology.

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**Tiered Process:** (Recommended for small divisions) More time consuming and labor intensive but most comprehensive.

- Head-of-Office and his/her subordinate managers, working with the Divisional POC, discuss the competencies/behaviors and identify examples of behavior relevant to their division.
- Using the matrix of competencies/behaviors attached, the group would discuss each and identify examples of the behaviors at the various levels with focus on:
  - “What this behavior would look like if we were observing someone doing it in our BU.”
  - “Who does this behavior really well? What are they doing when they do it?” (***Please note there should be no names attached to your recorded examples***)
  - There are several possible structures for this process: the entire group might work them all; the members of the group could each take several behaviors and develop examples and share them; or the group could work in pairs or triads and take a portion of the behaviors and develop examples and share them. Choice of structure would depend on the size of the group and time allotted.
- These examples would be captured in the attached document and provided as part of the Orientation to the LSR process for all managers in the BU. It could also be posted on the website for access by individual managers during roll-out. (Recommend a scribe be appointed to capture examples)
- *Note: Not every competency/behavior requires an in-depth discussion, many are obvious and require minimal discussion; others like political savvy will need more time to develop. Each team should identify the competencies/behaviors that they believe need more clarification and examples for their Business Unit.*
- Subordinate managers, using the documented examples, then hold the same discussion with their subordinate managers until the discussions have reached the front line level.
- This discussion could be part of a regular staff meeting, face-to-face or via conference call, town hall format, or satellite.
- The examples could be posted on the website during the implementation process for the BU.

**Business Unit Specific Process:** Most Flexible.

Should a business division prefer to develop its own process, essential elements would include:

- For each competency/behavior, development of examples of behavior specific to the division by experienced managers at all levels of management who are exemplars. These examples should describe, “What this behavior would look like if we were observing someone doing it in our division.” and “Who does this behavior really well? What are they doing when they do it?”
- Documentation of the examples.
- Discussion of the examples and solicitation of additional examples within and among each level of management throughout the division prior to the assessment process.

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### COMPETENCIES/BEHAVIORS AND LEVELS

#### PERSONAL LEADERSHIP

Recognizes the profound impact of personal behavior on others. Models the organization's values: Honesty and Integrity; Respect; Continuous Improvement; Inclusion; Openness and Collaboration; and Personal Accountability. Communicates so that mutual understanding and trust is the norm. Commits to continuous learning and self-development to improve performance and achieve organizational objectives. Understands and leverages organizational and political realities that promote a positive work environment.

#### **Personal Leadership – Supporting Behavior: Self Development**

**Definition:** Continuously seeks out new information and mastery of leadership, technical and business knowledge. Recognizes own strengths and weaknesses and seeks feedback to improve personal performance.

Levels	Examples
<b><u>Self Development Employee:</u></b> Demonstrates a realistic sense of own abilities by recognizing strengths and seeking improvement opportunities. Is receptive to positive and developmental feedback from others. Constantly seeks learning opportunities. Proactively works with manager to create a high-impact career learning plan.	
<b><u>Self Development Front Line Manager:</u></b> Keeps current on tools, processes, technology and key trends in field of expertise by reading, networking, attending courses, and experimenting with new approaches. Develops understanding of personal leadership style and preferences, and adapts style and preferences to specific situations. Establishes a mentoring relationship when appropriate.	
<b><u>Self Development Department Manager:</u></b> Increases self awareness and develops and adapts a collaborative leadership style to effectively network across	

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management levels. Seeks opportunities to broaden awareness of other business units within the campus and in the field. Identifies and engages in development opportunities to increase personal effectiveness. Accepts progressively challenging responsibilities and assignments to gain additional knowledge and experience.	
<i><b>Self Development Senior Manager:</b></i> Focuses on long-term goals for self-improvement that will be beneficial to the organization. Takes action to understand other business unit operations and the interconnections and interrelationships in relation to own business unit. Seeks developmental opportunities that afford cross-business unit development and stretches comfort zone.	
<i><b>Self Development Executive:</b></i> Stays abreast of key developments to effectively lead large and diverse organizations and looks for challenging learning opportunities. Seeks a keen understanding of national and international emerging issues impacting the Service. Looks for and uses new tools, methods, technologies that may impact or improve the business, even when these areas are outside of own area of expertise.	

### **Personal Leadership –Supporting Behavior: Communication**

**Definition:** Seeks understanding of other's perspectives; helps to create a cohesive work environment through effective listening. Utilizes open communication strategically to achieve objectives. Is tactful and compassionate when communicating; treats others with respect. Engages others and facilitates two-way communication through oral and written presentations; expresses facts and ideas clearly and in an organized manner. Adapts oral and written communication to the needs, interests and style of the audience.



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Levels	Examples
<u><i>Communication Employee:</i></u> Demonstrates open, honest, two-way communication. Clearly and succinctly presents ideas verbally or in writing. Selects the appropriate medium for communicating issues. Listens effectively to ideas and opinions of others.	
<u><i>Communication Front Line Manager:</i></u> Shares information (e.g., organizational messages, values, policies, project schedules, legislative changes) clearly, confidently and openly with workgroup and peers. Appropriately tailors information for a variety of audiences. Listens and responds to others' reactions and utilizes appropriate methods (e.g., examples, visual aids) to effectively clarify or emphasize the message. Responds to information requests appropriately and timely. Exchanges information constructively and non-defensively. Effectively carries team messages to various levels in the organization.	
<u><i>Communication Department Manager:</i></u> Facilitates communication processes in an environment that includes managers and large numbers of employees with diverse interests and abilities. Gathers relevant data and information and appropriately structures key messages to influence others and ensure understanding. Uses the appropriate delivery method based on the audience (department managers, front line managers, employees, Operations, NTEU and HQ.) Regularly consolidates information from managers and employees to make recommendations to senior management.	
<u><i>Communication Senior Manager:</i></u> Supports/develops communication strategies to support organizational initiatives. Understands organizational roles and responsibilities and appropriately involves others as	

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needed. Creates efficient reporting structures/communication channels for messages and information requests. Considers and responds appropriately to the needs, feelings, and capabilities of own and cross-organizational audiences. Solicits input from key stakeholders. Allows others opportunity to react and express themselves. Delivers and adjusts communication strategies to meet the needs of broad audiences.	
<u><i>Communication Executive:</i></u> Uses communications strategically. Develops an integrated communication approach to convey a vision or support a strategy. Uses communication tools (e.g., medium, timing, message, presenter) to produce enthusiasm and foster an atmosphere of transparent exchange and support.	

<b><i>Personal Leadership - Supporting Behavior: Political Savvy</i></b>	
<b>Definition:</b> Recognizes and acts upon the internal and external politics that impact the work of the organization. Approaches each problem situation with a clear perception of organizational and political reality; recognizes the impact of alternative courses of action. Utilizes the most effective channels to accomplish organizational goals. Influences others to accomplish business objectives.	
Levels	Examples
<u><i>Political Savvy Employee:</i></u> Recognizes the formal structure/capabilities of the organization and how it relates to own responsibilities. Utilizes the formal structure of the organization, rules and regulations, internal policies and procedures, etc., to accomplish work objectives. Develops awareness of informal structure and contacts/networks that assist in achieving tasks.	

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<p><u><i>Political Savvy Front Line Manager:</i></u> Understands and utilizes informal (key actors, decision-influencers, etc.) and formal structures appropriately. Understands organizational realities, politics, networks, and accepted practices. Recognizes potential problems, seeks advice, and keeps manager informed as necessary.</p>	
<p><u><i>Political Savvy Department Manager:</i></u> Understands role in the leadership hierarchy. Demonstrates sensitivity, awareness and flexibility. Recognizes unspoken organizational limitations when acting in different leadership roles (e.g., department manager, operations manager, DDR, project participant). Makes decisions that effectively achieve and maintain business outcomes and essential relationships. Appropriately and skillfully uses political climate and relationships to influence commitment and buy in from all stakeholders.</p>	
<p><u><i>Political Savvy Senior Manager:</i></u> Understands the relationships within and among groups and how the actions of one group impacts others. Recognizes unspoken organizational limitations – what is and is not possible at certain times or in certain situations. Anticipates landmines and plans approach accordingly. Demonstrates ability to influence mutually satisfactory outcomes. Maneuvers through complex and sensitive political situations effectively.</p>	
<p><u><i>Political Savvy Executive:</i></u> Uses influence and political relationships inside and outside the organization to achieve results that will benefit the organization. Creates strategies to navigate the politics of the organization for the smooth development and implementation of broad organizational initiatives.</p>	

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### LEADING OTHERS

Leads others to achieve high performance and engagement by creating a positive work environment. Provides clarity of purpose and direction for team efforts. Inspires commitment, team spirit, pride and trust. Brings out the best in others. Supports the development of team members to achieve career and organizational goals. Works collaboratively with and influences others. Models the importance of customer focus as a critical component of the team's success

<b><i>Leading Others – Supporting Behavior: Relationship Management</i></b>	
<b>Definition:</b> Encourages collaboration with a wide-range of stakeholders. Engages in cross-functional activities. Networks to build and strengthen support bases. Influences others; builds consensus; encourages and facilitates cooperation from others to obtain information and accomplish goals. Seeks common ground that leads to mutually satisfying solutions. Resolves conflicts and disagreements in a positive and constructive manner. Fosters a climate of commitment, team spirit, pride, respect and trust.	
Levels	Examples
<b><i>Relationship Management Employee:</i></b> Identifies and uses opportunities to meet new people and develop new relationships. Builds or maintains rapport and trust with a wide circle of associates, customers, and others. Uses techniques for achieving win/win results. Participates willingly and supports team decisions; is a good team player; does his/her share of the work. Treats others with respect. Can represent own interests and understand the interests of others.	
<b><i>Relationship Management Front Line Manager:</i></b> Actively develops and maintains positive relationships with key individuals and organizations. As a team leader or member of a team, keeps other team members informed and up-to-date about the group process, individual actions, or influencing events. Shares relevant or useful information. Uses diplomacy and tact to find mutually beneficial solutions. Manages diversity and cultural differences among team members.	
<b><i>Relationship Management Department Manager:</i></b> Models behavior that inspires staff to become familiar with the	

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interests and personalities of others. Models and encourages a climate of cohesiveness. Establishes relationships outside of immediate operation/department to further cross functional effectiveness (cross organization/ business unit /NTEU). Establishes and uses professional relationships and an ethical approach to objectively and consistently resolve issues while maintaining discretion (e.g., LR, NTEU, employee personal issues). Establishes and maintains relationships with others (including off-shift managers and employees) to foster teamwork and accountability.	
<u><b>Relationship Management Senior Manager:</b></u> Strategically uses a network of relationships (across business units, government, industry, community, etc.) to support and create opportunities, and ensure the success of the organization's goals. Excels in gaining the support of influential parties and can negotiate skillfully in tough situations with both internal and external groups while maintaining relationships.	
<u><b>Relationship Management Executive:</b></u> Enables cross-business activities and models and encourages collaboration. Actively supports others in building and maintaining service-wide relationships. Establishes policies and supports partnering and collaboration with employee and manager organizations, customers, community representatives and other stakeholder groups. Uses personal relationships to implement complex strategies.	

### **Leading Others – Supporting Behavior: Group Leadership**

**Definition:** Communicates a shared and compelling vision that provides clarity, excitement, enthusiasm and commitment. Informs people and ensures the practical needs of the group are met. Creates an environment that encourages

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engagement. Involves group members in decision-making and goal accomplishment.	
Levels	Examples
<u><i>Group Leadership Employee:</i></u> Effectively shares information and resources within a workgroup or project team. Contributes to and supports the decision-making processes used by the group. Expresses positive expectations of others in terms of their abilities, expected contributions, etc. Shows respect for others. Contributes to team spirit.	
<u><i>Group Leadership Front Line Manager:</i></u> Involves employees in the decision making process and ensures those affected have the necessary understanding and information. Inspires commitment to the work of the group. Has confidence in and empowers group members. Ensures the practical needs of the group are met. Promotes a friendly climate, good morale and cooperation (e.g., holds team get-togethers). Values differences and preferences of team members. Uses knowledge of hot buttons (i.e. team personalities, self assessments) when resolving team conflicts. Ensures clarity of roles, responsibilities and work processes. Promotes and maintains a fair work environment.	
<u><i>Group Leadership Department Manager:</i></u> Fosters a culture of collaboration, inclusion and accountability. Engages in and encourages morale building activities to build team cohesiveness and effectiveness. Builds an environment of honesty and trust by communicating respectfully, demonstrating a positive outlook, acknowledging accomplishments and inspiring confidence. Demonstrates personal accountability that inspires others to be accountable. Delegates	

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assignments/responsibilities to promote growth in staff, when appropriate. Uses appropriate methods to regularly communicate vision and goals to staff (e.g. meetings, e-mail, memos etc.) Communicates/meets with employees periodically to ensure alignment with and reinforcement of vision and goals	
<u><i>Group Leadership Senior Manager:</i></u> Promotes group and cross-functional effectiveness. Develops and implements strategies to improve organizational productivity and ensure work of the organization is aligned with the Mission and Strategic Business Goals. Works collaboratively with other areas of the organization to minimize obstacles to goals. Establishes an environment of teamwork and collaboration.	
<u><i>Group Leadership Executive:</i></u> Communicates a vision that produces clarity, excitement, enthusiasm and commitment. Models the organization's Mission and Guiding Principles. Creates an environment and culture that facilitates a high performing workforce by clearly communicating goals, roles, and responsibilities organization wide. Ensures open communications and effective workforce management.	

<b><i>Leading Others – Supporting Behavior: Customer Focus</i></b>	
<b>Definition:</b> Solicits and understands the internal and external customers' interests and uses this understanding to prevent and resolve problems and provide quality services. Adjusts priorities and resources to meet changing customer needs. Anticipates and meets the needs of customers by delivering and continuously improving products and services.	
Levels	Examples

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<p><u><i>Customer Focus Employee:</i></u> Solicits and understands customers' interests. Strives to balance interests of the taxpayers with those of the government. Is dedicated to meeting the expectations and requirements of internal and external customers. Gets first-hand customer information and uses it for improvements in products and services. Acts with customers in mind. Establishes and maintains effective relationships with customer and gains their trust and respect. Effectively responds, takes steps to resolve, and personally interacts with customers to correct problems promptly without being defensive. Works to make self fully available to customers. Understands customer's perspective – puts themselves "in the customer's shoes."</p>	
<p><u><i>Customer Focus Front Line Manager:</i></u> Models/ encourages customer focus. Ensures customers are responded to in an effective and timely manner. Mediates and resolves issues as necessary. Ensures work processes address customer concerns efficiently and effectively.</p>	
<p><u><i>Customer Focus Department Manager:</i></u> Analyzes available internal and external data, identifies improvement opportunities and develops and implements customer improvement strategies. Identifies issues that could negatively impact customer satisfaction and implements corrective actions as appropriate. Proactively seeks opportunities to improve service to customers. Continuously emphasizes the importance of customer needs and service delivery using various forms of communication (e.g., staff meetings, email, memos).</p>	
<p><u><i>Customer Focus Senior Manager:</i></u> Develops and implements strategies to add value for customers. Seeks information about the underlying interests/needs of</p>	



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customers. Balances meeting customer needs with available resources. Collaborates to develop mutually acceptable outcomes with customers. Creates and uses systems and methods to monitor and improve customer satisfaction.	
<u><i>Customer Focus Executive:</i></u> Works with a long-term perspective to address customer problems and issues. May trade off immediate costs for the sake of the long-term relationship. Looks for long-term benefits to the customer. Models and creates environment that balances customer service and enforcement. Monitors data and trends to implement broad initiatives to continuously improve customer service.	

<b><i>Leading Others – Supporting Behavior: Managing Performance and Development</i></b>	
<b>Definition:</b> Develops leadership and/or technical skills in others through coaching, mentoring, rewarding, recognizing and teaching employees. Provides targeted developmental and performance feedback. Guides employees as they work. Creates an environment for continuous learning that encourages short- and long-term self-development.	
Levels	Examples
<u><i>Managing Performance and Development Employee:</i></u> Coaches less experienced employees. Gives detailed instructions and/or on-the-job demonstrations; tells how to do the task; makes specific and helpful suggestions. Works patiently with others. Is accountable for own work performance.	
<u><i>Managing Performance and Development Front Line Manager:</i></u> Informally and formally develops others. Aware of employee career goals and gives specific feedback for developmental purposes. Provides	

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<p>reassurance after setbacks. Guides others as they do their work without doing the work for them. Identifies employees with leadership potential and encourages and supports their development. Supports employees to construct compelling development plans and execute them. Supports developing others by serving as a classroom instructor. Ensures adaptive technology and/or reasonable accommodations are secured as appropriate. Deals with employees appropriately and in a timely manner recognizing stellar behavior and making tough decisions when dealing with performance or conduct issues. Reviews performance and holds discussions timely.</p>	
<p><u><i>Managing Performance and Development Department Manager:</i></u> Identifies, develops and implements organizational and individual training plans within resource constraints. Provides on-going mentoring, coaching and targeted feedback to staff and identifies developmental opportunities when appropriate. Monitors performance management processes to ensure completeness and timeliness of required actions. Provides support and guidance to managers on performance and conduct issues to ensure fairness and consistency.</p>	
<p><u><i>Managing Performance and Development Senior :</i></u> Provides challenging stretch tasks and assignments. Encourages staff to identify and accept developmental opportunities. Uses organizational structures and support systems for employee development. Determines and provides for developmental needs of the workforce. Supports front line manager in performance management issues. Ensures performance management process is managed timely with fairness and consistency.</p>	

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<p><b><u>Managing Performance and Development Executive:</u></b> Creates an environment and strategy to support performance and development (e.g., teaching assignments, on-the-job instruction, leadership development programs, mentoring, succession planning, and performance review boards). Provides resources for the development of workforce skills, abilities, and competencies. Systematically builds a solid talent pool for the organization; develops high potential people to ensure effective succession planning. Creates an environment for effective performance management.</p>	
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### LEADING IMPROVEMENT:

Sees opportunities for improvement; is open to change and new information. Uses creative and innovative techniques to produce high quality work surpassing prior standards of excellence. Anticipates organizational challenges and develops strategies to maximize the benefit of changes. Addresses transition issues and leads the organization through the change.

<b><u>Leading Improvement – Supporting Behavior: Change Management</u></b>	
<p><b>Definition:</b> Displays flexibility/adaptability to changing conditions. Understands how change will impact the organization and its people. Involves key stakeholders and communicates purpose and outcomes desired. Develops and implements strategies to support change within scope of authority and responsibility. Monitors change strategy/process and adjusts as necessary. Balances resources in support of current work and desired change. Models change.</p>	
Levels	Examples
<p><b><u>Change Management Employee:</u></b> Adaptable; shifts behaviors and priorities based on changing work demands. Understands implications of changes. Shifts gears comfortably and copes effectively with change.</p>	
<p><b><u>Change Management Front Line Manager:</u></b> Identifies and</p>	

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implements changes at the group level. Communicates the impact of change on employees and their work. Assesses the effectiveness of change. When adapting to change, leverages available resources to maintain level of service and implement change. Supports employees through transition	
<u><i>Change Management Department Manager:</i></u> Identifies and transmits strategies and implements changes at and equivalent to the department manager level. Uses strategy, timing and negotiation to ensure buy-in. Acts as a role model for desired changes. Demonstrates flexibility and adaptability. Guides and coaches staff through challenging workplace transitions. Anticipates issues and proactively communicates the impact of the change. Monitors and reports the effectiveness of the implemented changes to all stakeholders.	
<u><i>Change Management Senior Manager:</i></u> Recognizes and applies change management leadership to organizational transformation initiatives. Communicates and supports change implementation strategy. Models, coaches and promulgates change leadership throughout the organization. Develops strategies to balance risks with potential benefits. Balance resources to accomplish change and day-to day-work.	
<u><i>Change Management Executive:</i></u> Recognizes and articulates a compelling need and vision for large-scale change. Champions change. Clearly links purpose of change to core mission. Identifies and engages stakeholders. Develops and implements change communication strategy. Ensures availability to resources to effect change. Monitors change process, troubleshoots risks and barriers to change; revises strategies as called for.	

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<b><i>Leading Improvement – Supporting Behavior: Innovation and Risk Management</i></b>	
<b>Definition:</b> Creates innovative solutions. Identifies opportunities to develop and market services and products internally and externally. Manages risks; initiates actions that involve risks to achieve benefits/advantages. Encourages others to develop new ideas and take calculated risks.	
Levels	Examples
<b><i>Innovation and Risk Management Employee:</i></b> Works smarter, not harder. Looks beyond the obvious for creative solutions. Shares solutions and serves as an advocate for new ideas. Continuously looks for creative ways to do job as efficiently and effectively as possible.	
<b><i>Innovation and Risk Management Front Line Manager:</i></b> Creates an environment that encourages creative ideas from others by trying new things to see what works. Assesses usefulness of new ideas by analyzing pros and cons/weighing risks. Elevates and shares ideas as appropriate. Supports marketing of new products/services to customers.	
<b><i>Innovation and Risk Management Department Manager:</i></b> Supports managers in creating an environment that encourages creative ideas from others. Acts as a role model and supports managers in creating an environment that encourages reasonable risk taking (e.g., "lessons learned"). Provides data and/or analysis to senior level managers on internal/external impact of new ideas. Supports the implementation of marketing strategies for new products/services to customers.	
<b><i>Innovation and Risk Management Senior Manager:</i></b> Assesses ideas to determine broader business implications, risks and applicability and shares ideas.	

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Develops and implements varied solutions to increase program and workplace effectiveness. Creates marketing strategies to promote new products/services within and across business units as appropriate.	
<u><i>Innovation and Risk Management Executive:</i></u> Projects how potential ideas can play out in the organization. Takes calculated risks to spread creative ideas throughout the organization. Fosters an environment that encourages creativity and innovation. Provides overarching structure for innovation efforts and commits resources and/or time to maximize benefits.	

### ***Leading Improvement – Supporting Behavior: Achievement Orientation***

**Definition:** Pursues excellence. Focuses on producing high-quality work and surpassing standards. Takes on challenging assignments and persists until significant performance improvements are attained.

Levels	Examples
<u><i>Achievement Orientation Employee:</i></u> Consistently focuses on exceeding established goals. Takes pride in doing a good job. Consistently seizes challenging opportunities. Takes a positive approach to challenges. Is a “go to” person.	
<u><i>Achievement Orientation Front Line Manager:</i></u> Sets high standards and clear goals to achieve excellence. Can quickly sense what will help or hinder achievement of a goal. Focuses on the best way to exceed goals set by others. Encourages others to take pride in doing a good job. Brings the best out of team members by creating an environment that encourages and rewards excellence.	
<u><i>Achievement Orientation Department Manager:</i></u> Develops, communicates and applies strategies to deliver high quality products and services. Supports an environment that fosters and rewards excellence.	

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Expresses interest in and encourages others to take advantage of stretch assignments / goals. When confronted with problems or obstacles, persists until significant performance improvements are attained. Seeks out best practices, explores feasibility for implementation and ensures consistent application.	
<u><b>Achievement Orientation Senior Manager:</b></u> Establishes stretch goals and meaningful metrics for self and others. Seizes opportunities to take on challenging assignments. Fosters an organizational environment that encourages excellence. Monitors organizational metrics and makes specific changes to systems and work processes to improve performance.	
<u><b>Achievement Orientation Executive:</b></u> Models excellence. Creates a business environment that supports challenging the status quo and rewards exceeding established standards. Recognizes broad areas for organizational improvement. Establishes strategies and implementation plans that include performance goals and measures. Persists until large-scale improvements are achieved.	

### **BUSINESS RESULTS:**

Develops effective strategies and implements plans to achieve organizational goals and objectives. Sets clear priorities. Acquires, organizes, and leverages financial, technological and human resources to efficiently produce high-quality results. Reviews and analyzes performance data and takes decisive action.

#### ***Business Results – Supporting Behavior: Problem Solving and Decision Making***

**Definition:** Identifies and analyzes problems; distinguishes between relevant and irrelevant information to make logical decisions; provides solutions to individual and organizational problems. Exercises good judgment by making ethical, sound, well-informed decisions; perceives the impact and implications of decisions; makes effective and timely decisions,

## LSR V2 Competency Discussion Guide

even when data are limited or solutions produce unpleasant consequences. Exhibits an optimistic and persistent approach when facing business challenges. Acts proactively.	
Levels	Examples
<u><i>Problem Solving and Decision Making Employee:</i></u> Acts responsively and makes timely decisions. Analyzes issues and problems. Prioritizes appropriately. Recognizes and acts upon opportunities. Overcomes obstacles to address problems. Displays sound judgment and elevates issues appropriately.	
<u><i>Problem Solving and Decision Making Front Line Manager:</i></u> Understands the systemic impact of problems and proposed solutions. Acts to resolve problems in the face of ambiguity, inconsistency, and confusion. Takes the lead and makes tough decisions in times of crisis. Stops excessive debate and makes a decision.	
<u><i>Problem Solving and Decision Making Department Manager:</i></u> Facilitates the problem solving and decision making processes. Collaborates with other organizations on decisions that impact a variety of operations (submission processing, accounts management, and compliance). Makes well informed decisions using input from subject matter experts. Uses review and analysis of data and own technical expertise to make decisions. Makes or implements decisions based on benefits to the organization; holds firm when faced with resistance. Facilitates resolution of disagreements and conflicts.	
<u><i>Problem Solving and Decision Making Senior Manager:</i></u> Anticipates and prevents problems. Understands the complex relationships between work processes, the organizational structure and social systems, and business goals and objectives. Uses this information to anticipate obstacles and take steps to prevent potential	



## LSR V2 Competency Discussion Guide

problems. Solicits input from experts and stakeholders within and across business divisions. Makes sound decisions and holds firm when faced with resistance.	
<u><b>Problem Solving and Decision Making Executive:</b></u> Uses organizational indicators to anticipate, prevent or resolve large scale organizational problems. Looks at problems across business units and engages cross divisionally in resolving issues and problems. Perceives the impact and implication of decisions on the entire organization. Balances organizational risk and reward to accomplish optimal results.	

### ***Business Results – Supporting Behavior: Leveraging Resources***

**Definition:** Applies core management principles to optimize financial, technological and human resources. Plans and allocates sufficient resources to accomplish goals and objectives. Takes steps to improve efficiency and prevent waste. Develops and implements strategies to make sound business management decisions in a manner which instills public trust.

Levels	Examples
<u><b>Leveraging Resources Employee:</b></u> Manages own work flow and time efficiently, prioritizes work to meet deadlines. Uses technology appropriately. Plans, monitors and requests resources (supplies, budget, time, technology) to efficiently and effectively accomplish work/projects. Uses peers as resource when appropriate.	
<u><b>Leveraging Resources Front Line Manager:</b></u> Demonstrates a basic understanding of the principles of financial and human resource management and technology applications in day-to-day activities. Assesses resource requirements to set priorities and identify ways to efficiently satisfy anticipated needs. Manages programs in a cost-effective manner Uses technology appropriately to increase workplace productivity.	

## LSR V2 Competency Discussion Guide

Considers employee expertise when making work assignments.	
<u><i>Leveraging Resources Department Manager:</i></u> Demonstrates understanding of the principles of finance and human resources management. Assesses resource requirements using projections/historical data for multiple programs (teams/shifts). Plans and coordinates priorities to efficiently satisfy anticipated needs. Reprioritizes and shifts resources to meet unanticipated constraints and accomplish work. Monitors use of resources to ensure efficient and effective delivery of program or services. Determines optimal use of technology to improve efficiency and prevent waste.	
<u><i>Leveraging Resources Senior Manager:</i></u> Manages division/department workflow and resources to efficiently meet objectives. Manages programs and budgets in a cost-effective manner. Uses a broad perspective of the fields of financial and human resources management and technology applications to identify opportunities for new programs or services.	
<u><i>Leveraging Resources Executive:</i></u> Sets organizational goals and priorities and balances resources between new initiatives and existing work. Invests in high performance. Anticipates future resource needs. Uses in-depth knowledge of the organization and the core management areas to identify required resources for new strategies for the organization.	

### ***Business Results – Supporting Behavior: Strategic Planning and Implementation***

**Definition:** Formulates effective strategies that take into account the external influences on an organization from a national and global perspective. Identifies and considers organizational strengths, weaknesses, threats and opportunities with a long-term perspective leading to a compelling organizational vision and strategic plan. Identifies and addresses policy barriers. . Develops implementation plans and strategies, setting priorities and adjusting as necessary.

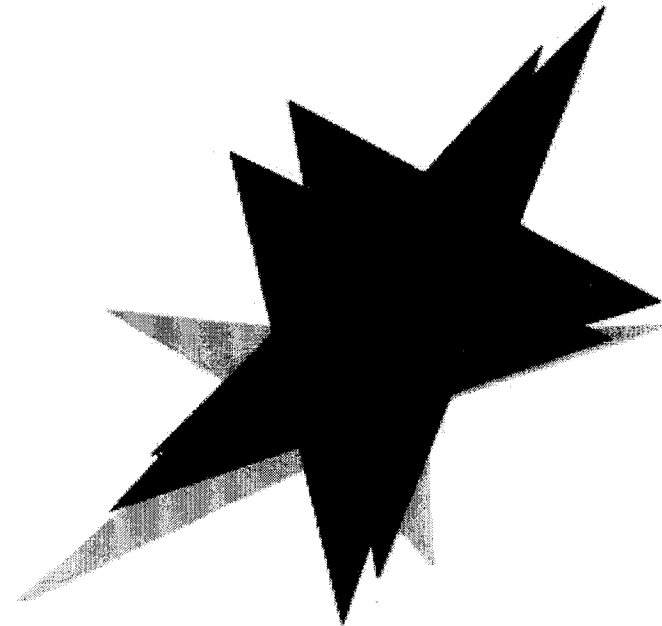
## LSR V2 Competency Discussion Guide

Levels	Examples
<u><i>Strategic Planning and Implementation Employee:</i></u> Understands the organization's strategic goals and objectives. Acts in alignment with the organization's strategies, goals and objectives.	
<u><i>Strategic Planning and Implementation Front Line Manager:</i></u> Links daily tasks to strategies. Plans and assigns work of group in alignment with the objectives outlined in the Strategic Plan. Monitors and adjusts work as necessary to meet short-term goals and long term objectives.	
<u><i>Strategic Planning and Implementation Department Manager:</i></u> Identifies activities that support the Strategic Action Plan. Develops implements and aligns strategies to mitigate weaknesses and optimize strengths to support operational priorities, adjusting when necessary. Provides data and feedback to senior management, which may result in plan modification.	
<u><i>Strategic Planning and Implementation Senior Manager:</i></u> Sets future direction that aligns division/department priorities with the Strategic Plan. Uses data driven analysis to develop broad-scale, longer-term objectives, goals, or projects that support the larger organization's strategy. Develops work plans to implement strategic priorities. Identifies/implements new or improved work processes. Considers threats, risks and benefits when creating long range plans.	
<u><i>Strategic Planning and Implementation Executive:</i></u> Creates a vision which incorporates emerging Issues, business trends and strategic changes. Develops and coordinates organization wide strategies in support of the	

## LSR V2 Competency Discussion Guide

mission. Directs implementation and adjusts as necessary. Identifies potential threats and develops contingency plans.	
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# **IRS Leadership Competency Model**



**IRS**  
**Leadership Succession Planning**

**July 2010**  
**Human Capital Office**  
**Office of Leadership Succession Planning**

## IRS Leadership Competency Model

In December 2008 the IRS Workforce of Tomorrow (WoT) "Growing Future Leaders" Task Team recommended reducing the number of leadership competencies from twenty one to seven. In February 2009, after review and discussion, the Senior Executive Team determined there would be four leadership competencies:

- Personal Leadership
- Leading Others
- Leading Improvement
- Business Results

Beginning in May 2009, two subject matter expert panels comprised of IRS senior, department and front line leaders from the business and functional divisions convened to develop a comprehensive leadership competency model using the four competencies. These teams identified thirteen behaviors that support the four leadership competencies; those behaviors were further stratified by leadership level, with definitions and examples of effective leader behavior. In addition, a competency rating scale and process was created. This model was approved by the Leadership Development Executive Council in July 2009.

The four leadership competencies, their supporting thirteen behaviors, competency definitions, and the leadership level descriptions/definitions for each behavior are described below. Attachment 1 provides the competency crosswalk mapping the new model to the former IRS 21 Competency Model and the OPM Competency Model. The crosswalk will help guide you during the transition from 21 to four competencies.

The model lists each competency and its definition. Below each competency its supporting behaviors are described. Their definitions and behavioral examples for each leadership level are provided. In the behavioral descriptions, employee is the lowest level of responsibility/difficulty and executive is the highest. The levels increase in complexity, and they build on one another. For example, the senior manager level *cannot* be achieved without having first achieved behaviors at the employee and front line manager levels. (Note: For SB/SE and W&I campus managers and for other managers who desire a career path that would include the department manager (DM) level and who selected DM as their next step in the LSR assessment, the description of the department manager level has been included for use) Keep in mind that the behavioral examples described in the levels are only *examples* of the specific behavior displayed at a given level. So, not every employee who is performing at a given level will exhibit all of the behaviors.

## IRS Leadership Competency Model

Competency Definition	Behaviors
<p><b>PERSONAL LEADERSHIP:</b> <i>Recognizes the profound impact of personal behavior on others. Models the organization's values: Honesty and Integrity; Respect; Continuous Improvement; Inclusion; Openness and Collaboration; and Personal Accountability. Communicates so that mutual understanding and trust is the norm. Commits to continuous learning and self-development to improve performance and achieve organizational objectives. Understands and leverages organizational and political realities that promote a positive work environment.</i></p>	<p><u>Self Development:</u> Continuously seeks out new information and mastery of leadership, technical and business knowledge. Recognizes own strengths and weaknesses and seeks feedback to improve personal performance.</p>
	<p><u>Communication:</u> Seeks understanding of other's perspectives; helps to create a cohesive work environment through effective listening. Utilizes open communication strategically to achieve objectives. Is tactful and compassionate when communicating; treats others with respect. Engages others and facilitates two-way communication through oral and written presentations; expresses facts and ideas clearly and in an organized manner. Adapts oral and written communication to the needs, interests and style of the audience.</p>
	<p><u>Political Savvy:</u> Recognizes and acts upon the internal and external politics that impact the work of the organization. Approaches each problem situation with a clear perception of organizational and political reality; recognizes the impact of alternative courses of action. Utilizes the most effective channels to accomplish organizational goals. Influences others to accomplish business objectives.</p>
<p><b>LEADING OTHERS:</b> <i>Leads others to achieve high performance and engagement by creating a positive work environment. Provides clarity of purpose and direction for team efforts. Inspires commitment, team spirit, pride and trust. Brings out the best in others. Supports the development of team members to achieve career and organizational goals. Works collaboratively with and influences others. Models the importance of customer focus as a critical component of the team's success.</i></p>	<p><u>Relationship Management:</u> Encourages collaboration with a wide-range of stakeholders. Engages in cross-functional activities. Networks to build and strengthen support bases. Influences others; builds consensus; encourages and facilitates cooperation from others to obtain information and accomplish goals. Seeks common ground that leads to mutually satisfying solutions. Resolves conflicts and disagreements in a positive and constructive manner. Fosters a climate of commitment, team spirit, pride, respect and trust.</p>

## IRS Leadership Competency Model

<b>Competency Definition</b>	<b>Behaviors</b>
	<p><u>Group Leadership</u>: Communicates a shared and compelling vision that provides clarity, excitement, enthusiasm and commitment. Informs people and ensures the practical needs of the group are met. Creates an environment that encourages engagement. Involves group members in decision-making and goal accomplishment.</p>
	<p><u>Customer Focus</u>: Solicits and understands the internal and external customers' interests and uses this understanding to prevent and resolve problems and provide quality services. Adjusts priorities and resources to meet changing customer needs. Anticipates and meets the needs of customers by delivering and continuously improving products and services.</p>
	<p><u>Managing Performance and Development</u>: Develops leadership and/or technical skills in others through coaching, mentoring, rewarding, recognizing and teaching employees. Provides targeted developmental and performance feedback. Guides employees as they work. Creates an environment for continuous learning that encourages short- and long-term self-development.</p>
<p><b>LEADING IMPROVEMENT: Sees opportunities for improvement; is open to change and new information. Uses creative and innovative techniques to produce high quality work surpassing prior standards of excellence. Anticipates organizational challenges and develops strategies to maximize the benefit of changes. Addresses transition issues and leads the organization through the change.</b></p>	<p><u>Change Management</u>: Displays flexibility/adaptability to changing conditions. Understands how change will impact the organization and its people. Involves key stakeholders and communicates purpose and outcomes desired. Develops and implements strategies to support change within scope of authority and responsibility. Monitors change strategy/process and adjusts as necessary. Balances resources in support of current work and desired change. Models change.</p>
	<p><u>Innovation and Risk Management</u>: Creates innovative solutions. Identifies opportunities to develop and market services and products</p>



## IRS Leadership Competency Model

<b>Competency Definition</b>	<b>Behaviors</b>
	<p>internally and externally. Manages risks; initiates actions that involve risks to achieve benefits/advantages. Encourages others to develop new ideas and take calculated risks.</p> <p><u>Achievement Orientation</u>: Pursues excellence. Focuses on producing high-quality work and surpassing standards. Takes on challenging assignments and persists until significant performance improvements are attained.</p>
<p><b><i>BUSINESS RESULTS: Develops effective strategies and implements plans to achieve organizational goals and objectives. Sets clear priorities. Acquires, organizes, and leverages financial, technological and human resources to efficiently produce high-quality results. Reviews and analyzes performance data and takes decisive action.</i></b></p>	<p><u>Problem Solving and Decision Making</u>: Identifies and analyzes problems; distinguishes between relevant and irrelevant information to make logical decisions; provides solutions to individual and organizational problems. Exercises good judgment by making ethical, sound, well-informed decisions; perceives the impact and implications of decisions; makes effective and timely decisions, even when data are limited or solutions produce unpleasant consequences. Exhibits an optimistic and persistent approach when facing business challenges. Acts proactively.</p> <p><u>Leveraging Resources</u>: Applies core management principles to optimize financial, technological and human resources. Plans and allocates sufficient resources to accomplish goals and objectives. Takes steps to improve efficiency and prevent waste. Develops and implements strategies to make sound business management decisions in a manner which instills public trust.</p> <p><u>Strategic Planning and Implementation</u>: Formulates effective strategies that take into account the external influences on an organization from a national and global perspective. Identifies and considers organizational strengths, weaknesses, threats and opportunities with a long-term perspective leading to a compelling organizational vision and strategic</p>

### IRS Leadership Competency Model

<b><i>Competency Definition</i></b>	<b><i>Behaviors</i></b>
	plan. Identifies and addresses policy barriers. Develops implementation plans and strategies, setting priorities and adjusting as necessary.

## IRS Leadership Competency Model

### Competency Definitions; Behaviors and Leadership Level Examples

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>PERSONAL LEADERSHIP:</b> <i>Recognizes the profound impact of personal behavior on others. Models the organization's values: Honesty and Integrity; Respect; Continuous Improvement; Inclusion; Openness and Collaboration; and Personal Accountability. Communicates so that mutual understanding and trust is the norm. Commits to continuous learning and self-development to improve performance and achieve organizational objectives. Understands and leverages organizational and political realities that promote a positive work environment.</i>	<u>Self Development:</u> Continuously seeks out new information and mastery of leadership, technical and business knowledge. Recognizes own strengths and weaknesses and seeks feedback to improve personal performance.	<u>Self Development Employee:</u> Demonstrates a realistic sense of own abilities by recognizing strengths and seeking improvement opportunities. Is receptive to positive and developmental feedback from others. Constantly seeks learning opportunities. Proactively works with manager to create a high-impact career learning plan.
		<u>Self Development Front Line Manager:</u> Keeps current on tools, processes, technology and key trends in field of expertise by reading, networking, attending courses, and experimenting with new approaches. Develops understanding of personal leadership style and preferences, and adapts style and preferences to specific situations. Establishes a mentoring relationship when appropriate.
		<u>Self Development Department Manager:</u> Increases self awareness and develops and adapts a collaborative leadership style to effectively network across management levels. Seeks opportunities to broaden awareness of other business units within the campus and in the field. Identifies and engages in development opportunities to increase personal effectiveness. Accepts progressively challenging responsibilities and assignments to gain additional knowledge and experience.
		<u>Self Development Senior Manager:</u> Focuses on long-term

### IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>PERSONAL LEADERSHIP:</b>		goals for self-improvement that will be beneficial to the organization. Takes action to understand other business unit operations and the interconnections and interrelationships in relation to own business unit. Seeks developmental opportunities that afford cross-business unit development and stretches comfort zone.
		<u><i>Self Development Executive:</i></u> Stays abreast of key developments to effectively lead large and diverse organizations and looks for challenging learning opportunities. Seeks a keen understanding of national and international emerging issues impacting the Service. Looks for and uses new tools, methods, technologies that may impact or improve the business, even when these areas are outside of own area of expertise.

## IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>PERSONAL LEADERSHIP:</b>	<p><u>Communication:</u> Seeks understanding of other's perspectives; helps to create a cohesive work environment through effective listening. Utilizes open communication strategically to achieve objectives. Is tactful and compassionate when communicating; treats others with respect. Engages others and facilitates two-way communication through oral and written presentations; expresses facts and ideas clearly and in an organized manner. Adapts oral and written communication to the needs, interests and style of the audience.</p>	<p><u>Communication Employee:</u> Demonstrates open, honest, two-way communication. Clearly and succinctly presents ideas verbally or in writing. Selects the appropriate medium for communicating issues. Listens effectively to ideas and opinions of others.</p>
		<p><u>Communication Front Line Manager:</u> Shares information (e.g., organizational messages, values, policies, project schedules, legislative changes) clearly, confidently and openly with workgroup and peers. Appropriately tailors information for a variety of audiences. Listens and responds to others' reactions and utilizes appropriate methods (e.g., examples, visual aids) to effectively clarify or emphasize the message. Responds to information requests appropriately and timely. Exchanges information constructively and non-defensively. Effectively carries team messages to various levels in the organization.</p>
		<p><u>Communication Department Manager:</u> Facilitates communication processes in an environment that includes managers and large numbers of employees with diverse interests and abilities. Gathers relevant data and information and appropriately structures key messages to influence others and ensure understanding. Uses the appropriate delivery method based on the audience (department managers, front line managers, employees, Operations, NTEU and HQ.) Regularly consolidates information from managers and employees to make recommendations to senior management.</p>

### IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>PERSONAL LEADERSHIP:</b>		<u>Communication Senior Manager:</u> Supports/develops communication strategies to support organizational initiatives. Understands organizational roles and responsibilities and appropriately involves others as needed. Creates efficient reporting structures/communication channels for messages and information requests. Considers and responds appropriately to the needs, feelings, and capabilities of own and cross-organizational audiences. Solicits input from key stakeholders. Allows others opportunity to react and express themselves. Delivers and adjusts communication strategies to meet the needs of broad audiences.
		<u>Communication Executive:</u> Uses communications strategically. Develops an integrated communication approach to convey a vision or support a strategy. Uses communication tools (e.g., medium, timing, message, presenter) to produce enthusiasm and foster an atmosphere of transparent exchange and support.

## IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>PERSONAL LEADERSHIP:</b>	<u><i>Political Savvy:</i></u> Recognizes and acts upon the internal and external politics that impact the work of the organization. Approaches each problem situation with a clear perception of organizational and political reality; recognizes the impact of alternative courses of action. Utilizes the most effective channels to accomplish organizational goals. Influences others to accomplish business objectives.	<u><i>Political Savvy Employee:</i></u> Recognizes the formal structure/capabilities of the organization and how it relates to own responsibilities. Utilizes the formal structure of the organization, rules and regulations, internal policies and procedures, etc., to accomplish work objectives. Develops awareness of informal structure and contacts/networks that assist in achieving tasks.
		<u><i>Political Savvy Front Line Manager:</i></u> Understands and utilizes informal (key actors, decision-influencers, etc.) and formal structures appropriately. Understands organizational realities, politics, networks, and accepted practices. Recognizes potential problems, seeks advice, and keeps manager informed as necessary.
		<u><i>Political Savvy Department Manager:</i></u> Responsibility levels fall between front line manager and senior manager. Department managers should display the behaviors of a front line manager and some of the behaviors of a senior manager.
		<u><i>Political Savvy Senior Manager:</i></u> Understands the relationships within and among groups and how the actions of one group impacts others. Recognizes unspoken organizational limitations – what is and is not possible at certain times or in certain situations. Anticipates landmines and plans approach accordingly. Demonstrates ability to influence mutually satisfactory outcomes. Maneuvers through complex and sensitive

## IRS Leadership Competency Model

<b>PERSONAL LEADERSHIP:</b>		political situations effectively.
		<u>Political Savvy Executive:</u> Uses influence and political relationships inside and outside the organization to achieve results that will benefit the organization. Creates strategies to navigate the politics of the organization for the smooth development and implementation of broad organizational initiatives.



## IRS Leadership Competency Model

Competency	Behaviors	Levels
<p><b>LEADING OTHERS:</b> Leads others to achieve high performance and engagement by creating a positive work environment. Provides clarity of purpose and direction for team efforts. Inspires commitment, team spirit, pride and trust. Brings out the best in others. Supports the development of team members to achieve career and organizational goals. Works collaboratively with and influences others. Models the importance of customer focus as a critical component of the team's success.</p>	<p><u>Relationship Management:</u> Encourages collaboration with a wide-range of stakeholders. Engages in cross-functional activities. Networks to build and strengthen support bases. Influences others; builds consensus; encourages and facilitates cooperation from others to obtain information and accomplish goals. Seeks common ground that leads to mutually satisfying solutions. Resolves conflicts and disagreements in a positive and constructive manner. Fosters a climate of commitment, team spirit, pride, respect and trust.</p>	<p><u>Relationship Management Employee:</u> Identifies and uses opportunities to meet new people and develop new relationships. Builds or maintains rapport and trust with a wide circle of associates, customers, and others. Uses techniques for achieving win/win results. Participates willingly and supports team decisions; is a good team player; does his/her share of the work. Treats others with respect. Can represent own interests and understand the interests of others.</p>
		<p><u>Relationship Management Front Line Manager:</u> Actively develops and maintains positive relationships with key individuals and organizations. As a team leader or member of a team, keeps other team members informed and up-to-date about the group process, individual actions, or influencing events. Shares relevant or useful information. Uses diplomacy and tact to find mutually beneficial solutions. Manages diversity and cultural differences among team members.</p>
		<p><u>Relationship Management Department Manager:</u> Models behavior that inspires staff to become familiar with the interests and personalities of others. Models and encourages a climate of cohesiveness. Establishes relationships outside of immediate operation/department to further cross functional effectiveness (cross organization/ business unit /NTEU). Establishes and uses professional relationships and an ethical approach to</p>

## IRS Leadership Competency Model

<b>LEADING OTHERS:</b>		<p>objectively and consistently resolve issues while maintaining discretion (e.g., LR, NTEU, employee personal issues). Establishes and maintains relationships with others (including off-shift managers and employees) to foster teamwork and accountability.</p>
		<p><u><i>Relationship Management Senior Manager:</i></u> Strategically uses a network of relationships (across business units, government, industry, community, etc.) to support and create opportunities, and ensure the success of the organization's goals. Excels in gaining the support of influential parties and can negotiate skillfully in tough situations with both internal and external groups while maintaining relationships.</p>
		<p><u><i>Relationship Management Executive:</i></u> Enables cross-business activities and models and encourages collaboration. Actively supports others in building and maintaining service-wide relationships. Establishes policies and supports partnering and collaboration with employee and manager organizations, customers, community representatives and other stakeholder groups. Uses personal relationships to implement complex strategies.</p>

## IRS Leadership Competency Model

Competency	Behaviors	Levels
<b>LEADING OTHERS:</b>	<p><u>Group Leadership:</u> Communicates a shared and compelling vision that provides clarity, excitement, enthusiasm and commitment. Informs people and ensures the practical needs of the group are met. Creates an environment that encourages engagement. Involves group members in decision-making and goal accomplishment.</p>	<p><u>Group Leadership Employee:</u> Effectively shares information and resources within a workgroup or project team. Contributes to and supports the decision-making processes used by the group. Expresses positive expectations of others in terms of their abilities, expected contributions, etc. Shows respect for others. Contributes to team spirit.</p>
		<p><u>Group Leadership Front Line Manager:</u> Involves employees in the decision making process and ensures those affected have the necessary understanding and information. Inspires commitment to the work of the group. Has confidence in and empowers group members. Ensures the practical needs of the group are met. Promotes a friendly climate, good morale and cooperation (e.g., holds team get-togethers). Values differences and preferences of team members. Uses knowledge of hot buttons (i.e. team personalities, self assessments) when resolving team conflicts. Ensures clarity of roles, responsibilities and work processes. Promotes and maintains a fair work environment.</p>
		<p><u>Group Leadership Department Manager:</u> Fosters a culture of collaboration, inclusion and accountability. Engages in and encourages morale building activities to build team cohesiveness and effectiveness. Builds an environment of honesty and trust by communicating respectfully, demonstrating a positive outlook,</p>

## IRS Leadership Competency Model

<b>LEADING OTHERS:</b>		<p>acknowledging accomplishments and inspiring confidence. Demonstrates personal accountability that inspires others to be accountable. Delegates assignments/responsibilities to promote growth in staff, when appropriate. Uses appropriate methods to regularly communicate vision and goals to staff (e.g. meetings, e-mail, memos etc.) Communicates/meets with employees periodically to ensure alignment with and reinforcement of vision and goals.</p>
		<p><u>Group Leadership Senior Manager:</u> Promotes group and cross-functional effectiveness. Develops and implements strategies to improve organizational productivity and ensure work of the organization is aligned with the Mission and Strategic Business Goals. Works collaboratively with other areas of the organization to minimize obstacles to goals. Establishes an environment of teamwork and collaboration.</p>
		<p><u>Group Leadership Executive:</u> Communicates a vision that produces clarity, excitement, enthusiasm and commitment. Models the organization's Mission and Guiding Principles. Creates an environment and culture that facilitates a high performing workforce by clearly communicating goals, roles, and responsibilities organization wide. Ensures open communications and effective workforce management.</p>

## IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>LEADING OTHERS:</b>	<u><i>Customer Focus:</i></u> Solicits and understands the internal and external customers' interests and uses this understanding to prevent and resolve problems and provide quality services. Adjusts priorities and resources to meet changing customer needs. Anticipates and meets the needs of customers by delivering and continuously improving products and services.	<u><i>Customer Focus Employee:</i></u> Solicits and understands customers' interests. Strives to balance interests of the taxpayers with those of the government. Is dedicated to meeting the expectations and requirements of internal and external customers. Gets first-hand customer information and uses it for improvements in products and services. Acts with customers in mind. Establishes and maintains effective relationships with customer and gains their trust and respect. Effectively responds, takes steps to resolve, and personally interacts with customers to correct problems promptly without being defensive. Works to make self fully available to customers. Understands customer's perspective – puts themselves "in the customer's shoes."
		<u><i>Customer Focus Front Line Manager:</i></u> Models/encourages customer focus. Ensures customers are responded to in an effective and timely manner. Mediates and resolves issues as necessary. Ensures work processes address customer concerns efficiently and effectively.
		<u><i>Customer Focus Department Manager:</i></u> Analyzes available internal and external data, identifies improvement opportunities and develops and implements customer improvement strategies. Identifies issues that could negatively impact customer satisfaction and implements corrective actions as appropriate. Proactively

## IRS Leadership Competency Model

<b>LEADING OTHERS:</b>		<p>seeks opportunities to improve service to customers. Continuously emphasizes the importance of customer needs and service delivery using various forms of communication (e.g., staff meetings, email, memos).</p>
		<p><u><i>Customer Focus Senior Manager:</i></u> Develops and implements strategies to add value for customers. Seeks information about the underlying interests/needs of customers. Balances meeting customer needs with available resources. Collaborates to develop mutually acceptable outcomes with customers. Creates and uses systems and methods to monitor and improve customer satisfaction.</p>
		<p><u><i>Customer Focus Executive:</i></u> Works with a long-term perspective to address customer problems and issues. May trade off immediate costs for the sake of the long-term relationship. Looks for long-term benefits to the customer. Models and creates environment that balances customer service and enforcement. Monitors data and trends to implement broad initiatives to continuously improve customer service.</p>

## IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>LEADING OTHERS:</b>	<u><i>Managing Performance and Development:</i></u> Develops leadership and/or technical skills in others through coaching, mentoring, rewarding, recognizing and teaching employees. Provides targeted developmental and performance feedback. Guides employees as they work. Creates an environment for continuous learning that encourages short- and long-term self-development.	<u><i>Managing Performance and Development Employee:</i></u> Coaches less experienced employees. Gives detailed instructions and/or on-the-job demonstrations; tells how to do the task; makes specific and helpful suggestions. Works patiently with others. Is accountable for own work performance.
		<u><i>Managing Performance and Development Front Line Manager:</i></u> Informally and formally develops others. Aware of employee career goals and gives specific feedback for developmental purposes. Provides reassurance after setbacks. Guides others as they do their work without doing the work for them. Identifies employees with leadership potential and encourages and supports their development. Supports employees to construct compelling development plans and execute them. Supports developing others by serving as a classroom instructor. Ensures adaptive technology and/or reasonable accommodations are secured as appropriate. Deals with employees appropriately and in a timely manner recognizing stellar behavior and making tough decisions when dealing with performance or conduct issues. Reviews performance and holds discussions timely.

## IRS Leadership Competency Model

<p><b>LEADING OTHERS:</b></p>		<p><u><i>Managing Performance and Development Department Manager:</i></u> Identifies, develops and implements organizational and individual training plans within resource constraints. Provides on-going mentoring, coaching and targeted feedback to staff and identifies developmental opportunities when appropriate. Monitors performance management processes to ensure completeness and timeliness of required actions. Provides support and guidance to managers on performance and conduct issues to ensure fairness and consistency.</p>
		<p><u><i>Managing Performance and Development Senior Manager:</i></u> Provides challenging stretch tasks and assignments. Encourages staff to identify and accept developmental opportunities. Uses organizational structures and support systems for employee development. Determines and provides for developmental needs of the workforce. Supports front line manager in performance management issues. Ensures performance management process is managed timely with fairness and consistency.</p>
		<p><u><i>Managing Performance and Development Executive:</i></u> Creates an environment and strategy to support performance and development (e.g., teaching assignments, on-the-job instruction, leadership development programs, mentoring, succession planning, and performance review boards). Provides resources for the development of workforce skills, abilities, and competencies. Systematically builds a solid talent pool for</p>



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		the organization; develops high potential people to ensure effective succession planning. Creates an environment for effective performance management.
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## IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>LEADING IMPROVEMENT:</b> <i>Sees opportunities for improvement; is open to change and new information. Uses creative and innovative techniques to produce high quality work surpassing prior standards of excellence. Anticipates organizational challenges and develops strategies to maximize the benefit of changes. Addresses transition issues and leads the organization through the change.</i>	<u>Change Management:</u> Displays flexibility/adaptability to changing conditions. Understands how change will impact the organization and its people. Involves key stakeholders and communicates purpose and outcomes desired. Develops and implements strategies to support change within scope of authority and responsibility. Monitors change strategy/process and adjusts as necessary. Balances resources in support of current work and desired change. Models change.	<u>Change Management Employee:</u> Adaptable; shifts behaviors and priorities based on changing work demands. Understands implications of changes. Shifts gears comfortably and copes effectively with change.
		<u>Change Management Front Line Manager:</u> Identifies and implements changes at the group level. Communicates the impact of change on employees and their work. Assesses the effectiveness of change. When adapting to change, leverages available resources to maintain level of service and implement change. Supports employees through transition.
		<u>Change Management Department Manager:</u> Identifies and transmits strategies and implements changes at and equivalent to the department manager level. Uses strategy, timing and negotiation to ensure buy-in. Acts as a role model for desired changes. Demonstrates flexibility and adaptability. Guides and coaches staff through challenging workplace transitions. Anticipates issues and proactively communicates the impact of the change. Monitors and reports the effectiveness of the implemented changes to all stakeholders.
		<u>Change Management Senior Manager:</u> Recognizes and applies change management leadership to organizational transformation initiatives. Communicates and supports change implementation strategy. Models, coaches and promulgates change leadership throughout the
<b>LEADING IMPROVEMENT:</b>		

### IRS Leadership Competency Model

		organization. Develops strategies to balance risks with potential benefits. Balance resources to accomplish change and day-to day-work.
		<u>Change Management Executive</u> : Recognizes and articulates a compelling need and vision for large-scale change. Champions change. Clearly links purpose of change to core mission. Identifies and engages stakeholders. Develops and implements change communication strategy. Ensures availability to resources to effect change. Monitors change process, troubleshoots risks and barriers to change; revises strategies as called for.

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<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>LEADING IMPROVEMENT:</b>	<u><i>Innovation and Risk Management:</i></u> Creates innovative solutions. Identifies opportunities to develop and market services and products internally and externally. Manages risks; initiates actions that involve risks to achieve benefits/advantages. Encourages others to develop new ideas and take calculated risks.	<u><i>Innovation and Risk Management Employee:</i></u> Works smarter, not harder. Looks beyond the obvious for creative solutions. Shares solutions and serves as an advocate for new ideas. Continuously looks for creative ways to do job as efficiently and effectively as possible.
		<u><i>Innovation and Risk Management Front Line Manager:</i></u> Creates an environment that encourages creative ideas from others by trying new things to see what works. Assesses usefulness of new ideas by analyzing pros and cons/weighing risks. Elevates and shares ideas as appropriate. Supports marketing of new products/services to customers.
		<u><i>Innovation and Risk Management Department Manager:</i></u> Supports managers in creating an environment that encourages creative ideas from others. Acts as a role model and supports managers in creating an environment that encourages reasonable risk taking (e.g., "lessons learned"). Provides data and/or analysis to senior level managers on internal/external impact of new ideas. Supports the implementation of marketing strategies for new products/services to customers.
		<u><i>Innovation and Risk Management Senior Manager:</i></u> Assesses ideas to determine broader business implications, risks and applicability and shares ideas. Develops and implements varied solutions to increase program and workplace effectiveness. Creates marketing

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<b>LEADING IMPROVEMENT:</b>		strategies to promote new products/services within and across business units as appropriate.
		<u>Innovation and Risk Management Executive</u> : Projects how potential ideas can play out in the organization. Takes calculated risks to spread creative ideas throughout the organization. Fosters an environment that encourages creativity and innovation. Provides overarching structure for innovation efforts and commits resources and/or time to maximize benefits.

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<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>LEADING IMPROVEMENT:</b>	<p><u><b>Achievement Orientation:</b></u> Pursues excellence. Focuses on producing high-quality work and surpassing standards. Takes on challenging assignments and persists until significant performance improvements are attained.</p>	<p><u><b>Achievement Orientation Employee:</b></u> Consistently focuses on exceeding established goals. Takes pride in doing a good job. Consistently seizes challenging opportunities. Takes a positive approach to challenges. Is a “go to” person.</p>
		<p><u><b>Achievement Orientation Front Line Manager:</b></u> Sets high standards and clear goals to achieve excellence. Can quickly sense what will help or hinder achievement of a goal. Focuses on the best way to exceed goals set by others. Encourages others to take pride in doing a good job. Brings the best out of team members by creating an environment that encourages and rewards excellence.</p>
		<p><u><b>Achievement Orientation Department Manager:</b></u> Develops, communicates and applies strategies to deliver high quality products and services. Supports an environment that fosters and rewards excellence. Expresses interest in and encourages others to take advantage of stretch assignments / goals. When confronted with problems or obstacles, persists until significant performance improvements are attained. Seeks out best practices, explores feasibility for implementation and ensures consistent application.</p>
		<p><u><b>Achievement Orientation Senior Manager:</b></u> Establishes stretch goals and meaningful metrics for self and others. Seizes opportunities to take on challenging assignments. Fosters an organizational environment that encourages</p>
<b>LEADING IMPROVEMENT:</b>		

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		excellence. Monitors organizational metrics and makes specific changes to systems and work processes to improve performance.
		<u><i>Achievement Orientation Executive:</i></u> Models excellence. Creates a business environment that supports challenging the status quo and rewards exceeding established standards. Recognizes broad areas for organizational improvement. Establishes strategies and implementation plans that include performance goals and measures. Persists until large-scale improvements are achieved.

## IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b><i>BUSINESS RESULTS:</i></b> <b><i>Develops effective strategies and implements plans to achieve organizational goals and objectives. Sets clear priorities. Acquires, organizes, and leverages financial, technological and human resources to efficiently produce high-quality results. Reviews and analyzes performance data and takes decisive action.</i></b>	<b><i>Problem Solving and Decision Making:</i></b> Identifies and analyzes problems; distinguishes between relevant and irrelevant information to make logical decisions; provides solutions to individual and organizational problems. Exercises good judgment by making ethical, sound, well-informed decisions; perceives the impact and implications of decisions; makes effective and timely decisions, even when data are limited or solutions produce unpleasant consequences. Exhibits an optimistic and persistent approach when facing business challenges. Acts proactively.	<b><i>Problem Solving and Decision Making Employee:</i></b> Acts responsively and makes timely decisions. Analyzes issues and problems. Prioritizes appropriately. Recognizes and acts upon opportunities. Overcomes obstacles to address problems. Displays sound judgment and elevates issues appropriately.
		<b><i>Problem Solving and Decision Making Front Line Manager:</i></b> Understands the systemic impact of problems and proposed solutions. Acts to resolve problems in the face of ambiguity, inconsistency, and confusion. Takes the lead and makes tough decisions in times of crisis. Stops excessive debate and makes a decision.
		<b><i>Problem Solving and Decision Making Department Manager:</i></b> Facilitates the problem solving and decision making processes. Collaborates with other organizations on decisions that impact a variety of operations (submission processing, accounts management, and compliance). Makes well informed decisions using input from subject matter experts. Uses review and analysis of data and own technical expertise to make decisions. Makes or implements decisions based on benefits to the organization; holds firm when faced with resistance. Facilitates resolution of disagreements and conflicts.
		<b><i>Problem Solving and Decision Making Senior Manager:</i></b> Anticipates and prevents problems. Understands the complex relationships between work processes, the



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<b>BUSINESS RESULTS:</b>		<p>organizational structure and social systems, and business goals and objectives. Uses this information to anticipate obstacles and take steps to prevent potential problems. Solicits input from experts and stakeholders within and across business divisions. Makes sound decisions and holds firm when faced with resistance.</p>
		<p><u><i>Problem Solving and Decision Making Executive:</i></u> Uses organizational indicators to anticipate, prevent or resolve large scale organizational problems. Looks at problems across business units and engages cross divisionally in resolving issues and problems. Perceives the impact and implication of decisions on the entire organization. Balances organizational risk and reward to accomplish optimal results.</p>

## IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>BUSINESS RESULTS:</b>	<u><b>Leveraging Resources:</b></u> Applies core management principles to optimize financial, technological and human resources. Plans and allocates sufficient resources to accomplish goals and objectives. Takes steps to improve efficiency and prevent waste. Develops and implements strategies to make sound business management decisions in a manner which instills public trust.	<u><b>Leveraging Resources Employee:</b></u> Manages own work flow and time efficiently, prioritizes work to meet deadlines. Uses technology appropriately. Plans, monitors and requests resources (supplies, budget, time, technology) to efficiently and effectively accomplish work/projects. Uses peers as resource when appropriate.
		<u><b>Leveraging Resources Front Line Manager:</b></u> Demonstrates a basic understanding of the principles of financial and human resource management and technology applications in day-to-day activities. Assesses resource requirements to set priorities and identify ways to efficiently satisfy anticipated needs. Manages programs in a cost-effective manner. Uses technology appropriately to increase workplace productivity. Considers employee expertise when making work assignments.
		<u><b>Leveraging Resources Department Manager:</b></u> Demonstrates understanding of the principles of finance and human resources management. Assesses resource requirements using projections/historical data for multiple programs (teams/shifts). Plans and coordinates priorities to efficiently satisfy anticipated needs. Reprioritizes and shifts resources to meet unanticipated constraints and accomplish work. Monitors use of resources to ensure efficient and effective delivery of program or services. Determines optimal use of technology to improve

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<b>BUSINESS RESULTS:</b>		efficiency and prevent waste.
		<u>Leveraging Resources Senior Manager:</u> Manages division/department workflow and resources to efficiently meet objectives. Manages programs and budgets in a cost-effective manner. Uses a broad perspective of the fields of financial and human resources management and technology applications to identify opportunities for new programs or services.
		<u>Leveraging Resources Executive:</u> Sets organizational goals and priorities and balances resources between new initiatives and existing work. Invests in high performance. Anticipates future resource needs. Uses in-depth knowledge of the organization and the core management areas to identify required resources for new strategies for the organization.

## IRS Leadership Competency Model

<b>Competency</b>	<b>Behaviors</b>	<b>Levels</b>
<b>BUSINESS RESULTS:</b>	<u><i>Strategic Planning and Implementation:</i></u> Formulates effective strategies that take into account the external influences on an organization from a national and global perspective. Identifies and considers organizational strengths, weaknesses, threats and opportunities with a long-term perspective leading to a compelling organizational vision and strategic plan. Identifies and addresses policy barriers. . Develops implementation plans and strategies, setting priorities and adjusting as necessary.	<u><i>Strategic Planning and Implementation Employee:</i></u> Understands the organization's strategic goals and objectives. Acts in alignment with the organization's strategies, goals and objectives.
		<u><i>Strategic Planning and Implementation Front Line Manager:</i></u> Links daily tasks to strategies. Plans and assigns work of group in alignment with the objectives outlined in the Strategic Plan. Monitors and adjusts work as necessary to meet short-term goals and long term objectives.
		<u><i>Strategic Planning and Implementation Department Manager:</i></u> Identifies activities that support the Strategic Action Plan. Develops implements and aligns strategies to mitigate weaknesses and optimize strengths to support operational priorities, adjusting when necessary. Provides data and feedback to senior management, which may result in plan modification.
		<u><i>Strategic Planning and Implementation Senior Manager:</i></u> Sets future direction that aligns division/department priorities with the Strategic Plan. Uses data driven analysis to develop broad-scale, longer-term objectives, goals, or projects that support the larger organization's strategy. Develops work plans to implement strategic priorities. Identifies/implements new or improved work processes. Considers threats, risks and benefits when creating long range plans.

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<b>BUSINESS RESULTS:</b>		<u><i>Strategic Planning and Implementation Executive:</i></u> Creates a vision which incorporates emerging Issues, business trends and strategic changes. Develops and coordinates organization wide strategies in support of the mission. Directs implementation and adjusts as necessary. Identifies potential threats and develops contingency plans.
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**IRS Leadership Competency Model  
Attachment 1**

**Competency Cross Walk**

<b>4 IRS Competencies &amp; supporting behaviors</b>	<b>21 IRS Legacy Competencies</b>	<b>OPM Competencies (28 plus 6 proposed Performance Management)</b>
<b><u>Personal Leadership</u></b>		
<b><u>Supporting Behaviors</u></b>		
Self Development	Continual Learning Technical Credibility	Continual Learning Technical Credibility
Communication	Communication	Oral Communication Written Communication
Political Savvy	Political Savvy External Awareness	Political Savvy External Awareness
<b><u>Leading Others</u></b>		
<b><u>Supporting Behaviors</u></b>		
Relationship Management	Influencing & Negotiating Partnering	Influencing & Negotiating Partnering Conflict Management Interpersonal Skills
Group Leadership	Group Leadership Teamwork	Team Building
Customer Focus	Customer Focus	Customer Service
Managing Performance and Development	Developing Others	Developing Others <b><u>Proposed OPM Performance Management Competencies</u></b> 1. Understanding Performance Management & Practices 2. Goal Setting 3. Performance Coaching & Feedback 4. Facilitating Performance 5. Differentiating Performance 6. Building Performance Culture
<b><u>Leading Improvement</u></b>		
<b><u>Supporting Behaviors</u></b>		
Change Management	Adaptability	Flexibility Resilience
Innovation and Risk Management	Entrepreneurship	Entrepreneurship Creativity and Innovation
Achievement Orientation	Achievement Orientation	Accountability
<b><u>Business Results</u></b>		
<b><u>Supporting Behaviors</u></b>		

**IRS Leadership Competency Model  
Attachment 1**

<b>Problem Solving &amp; Decision Making</b>	<b>Problem Solving Decisiveness</b>	<b>Problem Solving Decisiveness</b>
<b>Leveraging Resources</b>	<b>Business Acumen</b>	<b>Financial Management Human Capital Management Technology Management</b>
<b>Strategic Planning &amp; Implementation</b>	<b>Strategic Thinking</b>	<b>Strategic Thinking Vision</b>
<b>Core</b>		
<b>Service Motivation</b>	<b>Service Motivation</b>	<b>Public Service Motivation</b>
<b>Diversity Awareness</b>	<b>Diversity Awareness</b>	<b>Leveraging Diversity</b>
<b>Integrity/Honesty</b>	<b>Integrity/Honesty</b>	<b>Integrity/Honesty</b>