

D.O. 6-23, Delegations of Authority to Accomplish Pay Administration

Effective: February 23, 2015

- (1) **Authority 1:** To authorize the use of optional grade retention in accordance with applicable statutes, executive orders, regulations, and policies.
- (2) **Delegated to:** Approval restricted to the Commissioner, the Deputy Commissioner for Services and Enforcement, and the Deputy Commissioner for Operations Support.
- (3) **Redelegation:** This authority may not be redelegated.
- (4) **Sources of Authority:** 5 U.S.C., Chapter 53, Subchapter VI and Treasury Order 102-01, dated January 17, 2008.
- (5) **Authority 2:** To final approve optional grade retention for employees who meet the eligibility requirements for optional grade retention.
- (6) **Delegated to:** HCO, Employment, Talent and Security Division, Employment Branch Chiefs for employees they service.
- (7) **Redelegation:** In the absence of these officials, this authority may be redelegated to Human Resource Specialists.
- (8) **Sources of Authority:** 5 U.S.C., Chapter 53, Subchapter VI and Treasury Order 102-01, dated January 17, 2008.
- (9) **Authority 3:** To authorize the use of optional pay retention in accordance with applicable statutes, executive orders, regulations, and policies.
- (10) **Delegated to:** Embedded Human Resource Directors or equivalent for employees within their operating division or function.
- (11) **Redelegation:** This authority may not be redelegated.
- (12) **Sources of Authority:** 5 U.S.C., Chapter 53, Subchapter VI and Treasury Order 102-01, dated January 17, 2008.
- (13) **Authority 4:** To final approve optional pay retention for employees who meet the eligibility requirements for optional pay retention.

- (14) **Delegated to:** HCO, Employment, Talent and Security Division, Employment Branch Chiefs for employees they service.
- (15) **Redelegation:** In the absence of these officials, this authority may be redelegated to Human Resource Specialists.
- (16) **Sources of Authority:** 5 U.S.C., Chapter 53, Subchapter VI and Treasury Order 102-01, dated January 17, 2008.
- (17) **Authority 5:** To approve an advance in pay and waive the requirement to repay the advance in pay provided under 5 U.S.C. 5524a, in whole or in part, when it is determined that recovery would be against equity and good conscience or against the public interest.
- (18) **Delegated to:** SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their operating division or function.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Sources of Authority:** 5 U.S.C. 5524a and Treasury Order 102-01, dated January 17, 2008.
- (21) **Authority 6:** To approve exceptions to restrictions for pay for more than one position for more than 40 hours a week (dual employment).
- (22) **Delegated to:** HCO, Employment, Talent and Security Division, Employment Branch Chiefs for employees they service.
- (23) **Redelegation:** This authority may not be redelegated.
- (24) **Sources of Authority:** 5 U.S.C. 5533 and Treasury Order 102-01, dated January 17, 2008.
- (25) **Authority 7:** To order or approve the performance of paid overtime duty and the performance of work on holidays, provided funds are available for such duty; and order or approve the performance of overtime duty for which compensatory time off will be granted in lieu of overtime pay in accordance with applicable statutes, executive orders, regulations, and policies.
- (26) **Delegated to:** All second-level managers for employees under their supervision.

- (27) **Redelegation:** This authority may not be redelegated.
- (28) **Source of Authority:** Treasury Order 102-01, dated January 17, 2008.
- (29) **Authority 8:** To certify that a Criminal Investigation (CI) Special Agent is available to perform irregular and unscheduled duty and receive availability pay.
- (30) **Delegated to:** CI Special Agents in Charge.
- (31) **Redelegation:** This authority may not be redelegated.
- (32) **Sources of Authority:** 5 U.S.C. 5545(c) and Treasury Order 102-01, dated January 17, 2008.
- (33) **Authority 9:** To approve premium pay authorizations for Criminal Investigation (CI) Criminal Investigators who meet the eligibility requirements for premium pay.
- (34) **Delegated to:** Director, CI National Operations Policy and Support; Director, CI Strategy; Director, CI Refund Crimes; and CI Special Agents in Charge for employees under their supervision and control.
- (35) **Redelegation:** This authority may not be redelegated.
- (36) **Source of Authority:** Treasury Order No. 102-01, dated January 17, 2008.
- (37) **Authority 10:** To approve payment of annual premium pay for administratively uncontrollable work and stand-by duty.
- (38) **Delegated to:** SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their operating division or function.
- (39) **Redelegation:** This authority may not be redelegated.
- (40) **Sources of Authority:** 5 U.S.C. 5545 and Treasury Order 102-01, dated January 17, 2008.
- (41) **Authority 11:** To prescribe eligibility requirements and resolve questions concerning the payment of annual premium pay for administratively uncontrollable overtime and stand-by duty.
- (42) **Delegated to:** The IRS Human Capital Officer.

- (43) **Redelegation:** This authority may not be redelegated.
- (44) **Sources of Authority:** 5 U.S.C. 5545 and Treasury Order 102-01, dated January 17, 2008.
- (45) **Authority 12:** To approve a higher annual premium pay limitation for employees who perform work in certain overseas locations.
- (46) **Delegated to:** IRS Human Capital Officer.
- (47) **Redelegation:** This authority may not be redelegated.
- (48) **Sources of Authority:** 5 U.S.C. 5547 and Treasury Human Capital Issuance System TN-07-004, dated December 29, 2006.
- (49) **Authority 13:** To approve personnel actions for corrective action in any personnel matter, including cases involving classification actions, retroactive promotions, and back pay.
- (50) **Delegated to:** HCO, Employment, Talent and Security Division, Employment Branch Chiefs for employees they service.
- (51) **Redelegation:** In the absence of these officials, this authority may be redelegated to Human Resource Specialists.
- (52) **Sources of Authority:** 5 U.S.C. 5596 and Treasury Order 102-01, dated January 17, 2008.
- (53) **Authority 14:** To review and make final determination regarding acceptable level of competence and deny the employee's within-grade increase.
- (54) **Delegated to:** All second-level managers for employees under their supervision.
- (55) **Redelegation:** This authority may not be redelegated.
- (56) **Source of Authority:** 5 U.S.C. 5335, Treasury Order 102-01, dated January 17, 2008.
- (57) **Authority 15:** To authorize allowances and differentials to IRS employees, including employees on Tax Administration Advisory Services (TAAS) assignments, who are stationed in foreign areas.

- (58) **Delegated to:** SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their operating division or function.
- (59) **Redelegation:** This authority may not be redelegated.
- (60) **Sources of Authority:** Treasury Directive 12-27, effective December 11, 2008 and Treasury Order 102-01, dated January 17, 2008.
- (61) **Authority 16:** To approve a recruitment incentive to a non-SES newly appointed employee when the position is likely to be difficult to fill in the absence of the recruitment incentive.
- (62) **Delegated to:** Approval restricted to the Commissioner, the Deputy Commissioner for Services and Enforcement, and the Deputy Commissioner for Operations Support for his or her organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (63) **Redelegation:** This authority may not be redelegated.
- (64) **Sources of Authority:** Title 5 U.S.C. 5753; 5 CFR Part 575, Subpart A; Section 101 of the Federal Workforce Flexibility Act of 2004 (Public Law 108-411), dated October 30, 2004; and Treasury Human Capital Issuance System TN-09-004, dated July 8, 2009.
- (65) **Authority 17:** To approve a relocation incentive to a non-SES employee when the position is likely to be difficult to fill in the absence of the relocation incentive.
- (66) **Delegated to:** Approval restricted to the Commissioner, the Deputy Commissioner for Services and Enforcement, and the Deputy Commissioner for Operations Support for his or her organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (67) **Redelegation:** This authority may not be redelegated.
- (68) **Sources of Authority:** Title 5 U.S.C. 5753; 5 CFR Part 575, Subpart B; Section 101 of the Federal Workforce Flexibility Act of 2004 (Public Law 108-411), dated October 30, 2004, and Treasury Human Capital Issuance System TN-09-005, dated July 8, 2009.
- (69) **Authority 18:** To approve a retention incentive to a non-SES employee when the unusually high or unique qualifications (i.e., competencies) of the employee, or a

special need for the employee's services, make it essential to retain the employee; and the employee would be likely to leave the Federal service in the absence of a retention incentive.

- (70) **Delegated to:** Approval restricted to the Commissioner, the Deputy Commissioner for Services and Enforcement, and the Deputy Commissioner for Operations Support for his or her organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (71) **Redelegation:** This authority may not be redelegated.
- (72) **Sources of Authority:** Title 5 U.S.C. 5753; 5 CFR Part 575, Subpart C; Section 101 of the Federal Workforce Flexibility Act of 2004 (Public Law 108-411), dated October 30, 2004, and Treasury Human Capital Issuance System TN-09-006, dated July 8, 2009.
- (73) **Authority 19:** To authorize the use of the superior qualifications and special needs pay-setting authority to set the payable rate of basic pay above the minimum rate for the employee's position of record, as provided by law, regulations, and applicable guidance.
- (74) **Delegated to:** Embedded Human Resource Directors or equivalent for employees within their operating division or function.
- (75) **Redelegation:** This authority may not be redelegated.
- (76) **Sources of Authority:** 5 U.S.C. 5333 and Treasury Order 102-01, dated January 17, 2008.
- (77) **Authority 20:** To final approve the use of the superior qualifications and special needs pay-setting authority for employees who meet the eligibility requirements for use of the superior qualifications and special needs pay-setting authority.
- (78) **Delegated to:** HCO, Employment, Talent and Security Division, Employment Branch Chiefs for employees they service.
- (79) **Redelegation:** In the absence of these officials, this authority may be redelegated to Human Resource Specialists.
- (80) **Sources of Authority:** 5 U.S.C. Chapter 5333 and Treasury Order 102-01, dated January 17, 2008.

- (81) **Authority 21:** To request a waiver of the dual compensation act (dual pay and dual employment) from the Department of the Treasury to reemploy retired civilian personnel without loss of pay or annuity.
- (82) **Delegated to:** Director, HCO, WorkLife, Benefits & Engagement Division.
- (83) **Redelegation:** This authority may not be redelegated.
- (84) **Sources of Authority:** Section 1122 of Subtitle B of Title XI of the National Defense Authorization Act for FY 2010 (NDAA) (5 U.S.C. 8344 or 5 U.S.C. 8468) (Public Law 111-84), dated October 28, 2009, and Treasury Order 102-01, dated January 17, 2008.
- (85) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.
- (86) This order supersedes Delegation Order No. 6-6 (formerly Delegation Order No. 81, Rev 17), in part, dated May 31, 2000; Delegation Order No. 6-8 in part, dated June 22, 2009; Delegation Order 6-9 (formerly Delegation Order 68, Rev. 7), dated October 2, 2000; Delegation Order 6-14 (formerly Delegation Order No. 255), dated October 2, 2000; and Delegation Order 6-18 (formerly Delegation Order 103, Rev. 11) dated January 31, 2001.

J. Stuart Burns, Acting Deputy Commissioner
for Operations Support

Date