

Delegation Order 6-12 (Rev 1), Absence and Leave

Effective: April 29, 2016

(1) **Authority 1:** Per IRS policy and in accordance with applicable statutes, executive orders, and regulations, authority is granted to approve:

- a) The use of annual and sick leave, including the approval of advanced annual and sick leave;
- b) The correction of administrative errors and determinations that a period of sickness or injury interfered with the use of scheduled annual leave;
- c) Up to 59 minutes of administrative time based on an acceptable reason such as an unavoidable or necessary absence or tardiness caused by circumstances beyond the employee's control;
- d) The use of military, court, bone marrow or organ donation leave, and absence for blood donation;
- e) The earning and use of credit hours for employees on flexible work schedules;
- f) The use of previously earned compensatory time off in lieu of overtime;
- g) The earning and use of compensatory time off for religious observances;
- h) The earning and use of compensatory time off for travel;
- i) Leave without Pay (LWOP) requests for a period of up to 1 year;
- j) Periods of excused absence (administrative leave) for authorized activities such as voting, benefits counseling, relocation, examinations, etc.; and
- k) Charges of Absence without Leave (AWOL) for unauthorized absences.

(2) **Delegated to:** All managers for employees under their supervision.

(3) **Redelegation:** This authority may not be redelegated.

(4) **Source of Authority:** Treasury Order Number 102-01, dated January 17, 2008, and reaffirmed February 5, 2013.

(5) **Authority 2:** Per IRS policy and in accordance with applicable statutes, executive orders and regulations, authority is granted to approve periods of excused absence from duty without charge to leave or loss of pay (administrative leave) to perform volunteer activities for legitimate public service organizations.

(6) **Delegated to:** All second-level managers for employees under their supervision.

(7) **Redelegation:** This authority may not be redelegated.

Note: For emergency situations, the delegated authority to close the office and dismiss employees from duty without charge to leave or loss of pay is found in Delegation Order 6-7, Temporary Office Closures Due to Inclement Weather, Imminent Health and Safety Issues, or other Emergency Situations.

(8) **Source of Authority:** Treasury Order Number 102-01, dated January 17, 2008, and reaffirmed February 5, 2013.

(9) **Authority 3:** Per IRS policy, in emergency situations requiring the immediate removal of a potentially dangerous or disruptive employee from the worksite, authority is granted to approve up to 1 workday of excused absence (administrative leave) without prior approval or consultation. In such situations, the manager must obtain the retroactive concurrence of his/her manager and consult with the servicing Labor Relations/Employee Relations Specialist (LR/ERS) no later than the next workday.

(10) **Delegated to:** All managers for employees under their supervision.

(11) **Redelegation:** This authority may not be redelegated.

(12) **Sources of Authority:** 5 CFR 752, subpart D and Treasury Order 102-01, dated January 17, 2008, and reaffirmed February 5, 2013.

(13) **Authority 4:** Per IRS policy, in non-emergency situations usually related to misconduct, authority is granted to approve up to 1 workday of excused absence (administrative leave). Management must consult with the servicing LR/ERS following the approval of the administrative leave.

(14) **Delegated to:** All managers for employees under their supervision, with concurrence of the next higher-level manager.

(15) **Redelegation:** This authority may not be redelegated.

(16) **Sources of Authority:** 5 CFR 752, subpart D and Treasury Order 102-01, dated January 17, 2008, and reaffirmed February 5, 2013.

(17) **Authority 5:** Per IRS policy, in non-emergency situations usually related to misconduct, authority is granted to approve more than 1 workday of excused absence (administrative leave) after required consultation with the servicing LR/ERS no later than the next workday.

(18) **Delegated to:** All managers for employees under their supervision, with concurrence of next higher-level manager.

(19) **Redelegation:** This authority may not be redelegated.

(20) **Sources of authority:** 5 CFR 752, subpart D and Treasury Order 102-01, dated January 17, 2008, and reaffirmed February 5, 2013.

(21) **Authority 6:** Per IRS policy, in non-emergency situations usually related to misconduct, authority is granted to approve excused absence (administrative leave) in excess of 80 consecutive hours (includes 80 hours over 2 pay periods) after required consultation with the servicing LR/ERS.

(22) **Delegated to:** SES Executives (including those in an acting Director capacity pending OPM confirmation) who are direct reports to Division Commissioners (or their equivalent) and Streamlined Critical Pay Executives for employees within their operating division or function.

(23) **Redelegation:** This authority may not be redelegated.

(24) **Sources of Authority:** 5 CFR 752, subpart D and Treasury Order 102-01, dated January 17, 2008, and reaffirmed February 5, 2013.

(25) **Authority 7:** To approve LWOP in excess of 1 year in accordance with applicable statutes, executive orders, regulations, and policies.

(26) **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.

(27) **Redelegation:** This authority may not be redelegated.

(28) **Source of Authority:** Treasury Order Number 102-01, dated January 17, 2008, and reaffirmed February 5, 2013.

(29) **Authority 8:** To make determinations that the exigency of the public business is of such importance that scheduled annual leave may not be used by the end of the current leave year and may be carried over in accordance with applicable statutes, executive orders, regulations and policies.

(30) **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. Executives are not permitted to approve their own exigency determination. In the event of such conflict, the determination shall be made at the next higher Executive level.

(31) **Redelegation:** This authority may not be redelegated.

(32) **Source of Authority:** Treasury Order Number 102-01, dated January 17, 2008, and reaffirmed February 5, 2013.

(33) **Authority 9:** To make determinations that the exigency of the public business is of such importance that scheduled compensatory time off for travel may not be used within the required time limit of 26 pay periods and may be extended for up to an additional 26 pay periods in accordance with applicable statutes, executive orders, regulations and policies.

(34) **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. Executives are not permitted to approve their

own exigency determination. In the event of such conflict, the determination shall be made at the next higher Executive level.

(35) **Redelegation:** This authority may not be redelegated.

(36) **Source of Authority:** Treasury Order Number 102-01, dated January 17, 2008, and reaffirmed February 5, 2013.

(37) **Authority 10:** To approve credit for prior non-Federal work experience and experience in a uniformed service for determining the annual leave accrual rate of a new hire.

(38) **Delegated to:** IRS Human Capital Officer

(39) **Redelegation:** This authority may not be redelegated.

(40) **Sources of Authority:** 5 CFR 630.205 and Treasury HCIS TN-07-006, dated January 25, 2007.

(41) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified. This order supersedes Delegation Order No. 6-8, in part, dated June 22, 2009; Delegation No. 6-12 (formerly Delegation Order No. 104, Rev. 14), dated October 2, 2000; Delegation Order 6-15 (formerly delegation No. 256), dated October 2, 2000; and Delegation Order No. 6-16 (formerly Delegation No. 257), dated October 2, 2000.

(42) Signed: Jeffrey J. Tribiano, Deputy Commissioner for Operations Support