



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, DC 20224

## Delegation Order 6-23 (Rev. 2), Delegations of Authority to Accomplish Pay Administration

### (1) Delegations of Authority to Accomplish Pay Administration

(2) **Authority 1:** To authorize the use of optional grade retention in accordance with applicable statutes, executive orders, regulations, and policies.

(3) **Delegated to:** The Chief Tax Compliance Officer, Chief Operating Officer, Chief Taxpayer Services and Chief Information Officer for employees within their organization.

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

(5) **Sources of Authority:** Title 5, United States Code (USC), Chapter 53, Subchapter VI, Grade and Pay Retention, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.

(6) **Authority 2:** To final approve optional grade retention for employees who meet the eligibility requirements for optional grade retention.

(7) **Delegated to:** Human Capital Office (HCO), Talent Acquisition (TA), Associate Directors (ADs), or equivalent for employees they service.

(8) **Redelegation:** This authority may be redelegated to Human Resource (HR) Specialists.

(9) **Sources of Authority:** 5 USC, Chapter 53, Subchapter VI, Grade and Pay Retention, Title 5, Code of Federal Regulations (CFR) 536, Grade and Pay Retention, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.

(10) **Authority 3:** To authorize the use of optional pay retention in accordance with applicable statutes, executive orders, regulations, and policies.

- (11) **Delegated to:** Business Based HR Directors and/or Business Unit Heads of Office for employees within their business unit.
- (12) **Redelegation:** This authority may not be redelegated.
- (13) **Sources of Authority:** 5 USC, Chapter 53, Subchapter VI, Grade and Pay Retention, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (14) **Authority 4:** To final approve and set salary using optional pay retention for employees who meet eligibility requirements.
- (15) **Delegated to:** HCO, TA, ADs, or equivalent for employees they service.
- (16) **Redelegation:** This authority may be redelegated to HR Specialists.
- (17) **Sources of Authority:** 5 USC, Chapter 53, Subchapter VI, Grade and Pay Retention, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, July 5, 2022.
- (18) **Authority 5:** To approve an advance in pay and waive the requirement to repay the advance in pay provided under 5 USC 5524a, Review of accounts, in whole or in part, when it is determined that recovery would be against equity and good conscience or against the public interest.
- (19) **Delegated to:** Senior Executive Service (SES) Executives (including those in an acting Director capacity pending Office of Personnel Management (OPM) confirmation) and Streamlined Critical Pay Executives for employees within their business units.
- (20) **Redelegation:** This authority may not be redelegated.
- (21) **Sources of Authority:** 5 USC 5524a, Review of accounts, 5 CFR 550, Pay Administration (General), and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (22) **Authority 6:** To approve exceptions to restrictions for pay for more than one position for more than 40 hours a week (dual employment).
- (23) **Delegated to:** HCO, TA, ADs, or equivalent for employees they service.
- (24) **Redelegation:** This authority may not be redelegated.

- (25) **Sources of Authority:** 5 USC 5533, Dual pay from more than one position; limitations; exceptions, 5 CFR 550, Pay Administration (General), and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (26) **Authority 7:** To order or approve the performance of paid overtime duty, work on holidays, and performance of overtime duty for which compensatory time off will be granted in lieu of overtime pay.
- (27) **Delegated to:** All second-level managers for employees under their supervision.
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Source of Authority:** 5 USC 5542, Overtime rates; computation, 5 USC 5543, Compensatory time off, 5 USC 5546, Pay for Sunday and holiday work, 5 CFR 550, Pay Administration (General), 5 CFR 551, Pay Administration Under the Fair Labor Standards Act, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (30) **Authority 8:** To certify that a Criminal Investigation (CI) Special Agent is available to perform irregular and unscheduled duty and receive availability pay.
- (31) **Delegated to:** CI Special Agents in Charge.
- (32) **Redelegation:** This authority may not be redelegated.
- (33) **Sources of Authority:** 5 USC 5545(c), Night, standby, irregular, and hazardous duty differential, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (34) **Authority 9:** To approve premium pay authorizations for CI Criminal Investigators who meet the eligibility requirements for premium pay.
- (35) **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.
- (36) **Redelegation:** This authority may not be redelegated.
- (37) **Source of Authority:** Treasury Order No. 102-01, dated July 5, 2022.

- (38) **Authority 10:** To approve payment of annual premium pay for administratively uncontrollable work and stand-by duty.
- (39) **Delegated to:** SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their business unit.
- (40) **Redelegation:** This authority may not be redelegated.
- (41) **Sources of Authority:** 5 USC 5545, Night, standby, irregular, and hazardous duty differential, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (42) **Authority 11:** To prescribe eligibility requirements for the payment of annual premium pay for administratively uncontrollable overtime and stand-by duty.
- (43) **Delegated to:** The IRS Human Capital Officer.
- (44) **Redelegation:** This authority may not be redelegated.
- (45) **Sources of Authority:** 5 USC 5545, Night, standby, irregular, and hazardous duty differential, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (46) **Authority 12:** To approve a higher annual premium pay limitation for employees who perform work in certain overseas locations.
- (47) **Delegated to:** IRS Human Capital Officer.
- (48) **Redelegation:** This authority may not be redelegated.
- (49) **Sources of Authority:** 5 USC 5547, Limitation on premium pay, and Treasury Human Capital Issuance System, Transmittal Notice (TN) 07-004, Higher Annual Premium Pay Limitation, dated December 29, 2006.
- (50) **Authority 13:** To approve personnel actions for corrective action in any personnel matter, including cases involving classification actions, retroactive promotions, and back pay.
- (51) **Delegated to:** HCO, TA, ADs, or equivalent for employees they service.
- (52) **Redelegation:** This authority may be redelegated to HR Specialists.

- (53) **Sources of Authority:** 5 USC 5596, Back pay due to unjustified personnel action, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (54) **Authority 14:** To review and make final determination regarding acceptable level of competence and deny the employee's within-grade increase.
- (55) **Delegated to:** All second-level managers for employees under their supervision.
- (56) **Redelegation:** This authority may not be redelegated.
- (57) **Source of Authority:** 5 USC 5335, Periodic step-increases, Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (58) **Authority 15:** To authorize allowances and differentials to IRS employees, including employees on Tax Administration Advisory Services assignments, who are stationed in foreign areas.
- (59) **Delegated to:** SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for employees within their business unit.
- (60) **Redelegation:** This authority may not be redelegated.
- (61) **Sources of Authority:** Treasury Directive 12-27, Delegation of Authority to Approve Certain Travel and Related Expenses for Personnel Assigned Outside the United States, effective February 25, 2011, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (62) **Authority 16:** To approve a recruitment incentive to a non-SES newly appointed employee or group of employees when the position is likely to be difficult to fill in the absence of the recruitment incentive.
- (63) **Delegated to:** The Chief Tax Compliance Officer, Chief Operating Officer, Chief Taxpayer Services and Chief Information Officer for employees within their organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (64) **Redelegation:** This authority may not be redelegated.

- (65) **Sources of Authority:** 5 USC 5753, Recruitment and relocation bonuses, 5 CFR Part 575, Subpart A, Recruitment Incentives, Section 101 of the Federal Workforce Flexibility Act of 2004 (Public Law (PL) 108-411), dated October 30, 2004, and Treasury Human Capital Issuance System (HCIS) TN-15-001, dated October 21, 2014.
- (66) **Authority 17:** To approve a relocation incentive to a non-SES employee when the position or group of positions is likely to be difficult to fill in the absence of the relocation incentive.
- (67) **Delegated to:** The Chief Tax Compliance Officer, Chief Operating Officer, Chief Taxpayer Services and Chief Information Officer for employees within their organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (68) **Redelegation:** This authority may not be redelegated.
- (69) **Sources of Authority:** 5 USC 5753, Recruitment and relocation bonuses, 5 CFR Part 575, Subpart B, Relocation Incentives, Section 101 of the Federal Workforce Flexibility Act of 2004 (PL 108-411), dated October 30, 2004, and Treasury HCIS TN-15-002, Relocation Incentive Plan, dated October 21, 2014.
- (70) **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.
- (71) **Delegated to:** The Chief Tax Compliance Officer, Chief Operating Officer, Chief Taxpayer Services and Chief Information Officer for employees within their organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (72) **Redelegation:** This authority may not be redelegated.
- (73) **Sources of Authority:** 5 USC 5754, Retention bonuses, 5 CFR Part 575, Subpart C, Retention Incentives, Section 101 of the Federal Workforce Flexibility Act of 2004 (PL 108-411), dated October 30, 2004, and Treasury HCIS TN-15-003, Retention Incentive Plan, dated October 21, 2014.

- (74) **Authority 19:** To approve an extended assignment incentive to eligible non-SES employees to assist the agency in retaining experienced, well-trained employees in a U.S. territory, possession, or commonwealth for a longer period than the employee's initial tour of duty.
- (75) **Delegated to:** The Chief Tax Compliance Officer, Chief Operating Officer, Chief Taxpayer Services and Chief Information Officer for employees within their organization. Approval must be by an official who is at least one level higher than the employee's supervisor.
- (76) **Redelegation:** This authority may not be redelegated.
- (77) **Sources of Authority:** 5 USC 5757, Extended assignment incentive, 5 CFR Part 575, Subpart E, Extended Assignment Incentives, and Treasury HCIS TN-05-002, Relocation Incentive Plan, dated March 25, 2005.
- (78) **Authority 20:** To authorize the use of the superior qualifications and special needs pay-setting authority to set the rate of basic pay above the minimum rate for the employee's position of record, as provided by law, regulations, and applicable guidance.
- (79) **Delegated to:** Business Based HR Director and/or Business Unit Heads of Office for employees within their business unit.
- (80) **Redelegation:** This authority may not be redelegated.
- (81) **Sources of Authority:** 5 USC 5333, Minimum rate for new appointments, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.
- (82) **Authority 21:** To final approve and set salary using the superior qualifications and special needs pay-setting authority for employees who meet the regulatory eligibility requirements.
- (83) **Delegated to:** HCO, TA, ADs, or equivalent for employees they service.
- (84) **Redelegation:** This authority may be redelegated to HR Specialists.
- (85) **Sources of Authority:** 5 USC 5333, Minimum rate for new appointments, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.

(86) **Authority 22:** 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, to meet exceptional employment needs.

(87) **Delegated to:** Director, Policy and Compliance.

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

(89) **Sources of Authority:** Section 1117 of Subtitle A of Title XI of the National Defense Authorization Act for FY 2020 (NDAA) (5 USC 8344, Annuities and pay on reemployment, or 5 USC 8468, Annuities and pay on reemployment) (PL 111-84), dated December 20, 2019, and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated July 5, 2022.

(90) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby affirmed and ratified.

(91) This order supersedes Delegation Order 6-23, dated December 10, 2020.

(92) **Signed:**

Daniel I. Werfel  Digitally signed by Daniel I. Werfel  
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Daniel I. Werfel, Commissioner