



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

1.4.1

MARCH 30, 2023

EFFECTIVE DATE

(03-30-2023)

PURPOSE

- (1) This transmits revised IRM 1.4.1, Resource Guide for Managers, Management Roles, and Responsibilities.

MATERIAL CHANGES

- (1) Added IRM 1.4.1.1, Program Scope and Objectives.
- (2) Revised IRM 1.4.1.4, Agreements with National Treasury Employee Union (NTEU).
- (3) Added Personally Identifiable Information (PII) reference to IRM 1.4.1.8.5 related to the Employee Performance File (EPF).
- (4) Revised IRM 1.4.1.8.7 to Addressing Employee Conduct Matters.
- (5) Revised IRM 1.4.1.10 Equity, Diversity & Inclusion (EDI), to Promoting Equity, Diversity, Inclusion and Accessibility.
- (6) Revised IRM 1.4.1.10.1 to Promoting Equity, Diversity, Inclusion and Accessibility.
- (7) Revised IRM 1.4.1.11 to add references to IRM 6.735.2, IRS Outside Employment, and the Outside Employment site.
- (8) Removed IRM 1.4.1.12.3 and all references to the Employee Suggestion Program. This program was discontinued in 2021.
- (9) Revised IRM 1.4.1.14 to remove obsolete links and include new and/or updated links.
- (10) References and links through this IRM have been updated.
- (11) Sections throughout this IRM have been reorganized and renumbered to improve overall clarity.
- (12) All references to the Employee Personnel Resource Guide were removed.
- (13) All references to the Employee Resource Center were removed.
- (14) Editorial changes made throughout, as appropriate, including updates to organizational titles, website addresses, legal references, and IRM cross-references.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 1.4.1, Management Roles and Responsibilities, dated January 20, 2012.

AUDIENCE

All Divisions and Functions

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1.4.1

Management Roles and Responsibilities

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1.4.1.1 (03-30-2023) Program Scope and Objectives

- (1) Internal Revenue Manual (IRM) 1.4.1 describes management responsibilities including those related to agreements with the National Treasury Employees Union (NTEU) for bargaining unit (BU) employees. This IRM affects management positions at all levels and primarily focuses on manager and employee relationships. This IRM section is geared toward new managers, and also serves as a useful reference tool for seasoned managers.
- (2) **Purpose:** Provide managers with information and resources to productively carry out their duties and responsibilities.
- (3) **Audience:** All Divisions and Functions.
- (4) **Policy Owner:** IRS Human Capital Officer (HCO).
- (5) **Program Owner:** HCO, Office of HR Strategy, Policy and Audits.
- (6) **Primary Stakeholders:** HCO and Equity, Diversity, and Inclusion.

1.4.1.1.1 (03-30-2023) Related Resources

- (1) Additional IRM sections were identified that address various topics of interest to managers. Some of the frequently referenced IRMs include:
 - a. IRM 1.4.2, Resource Guide for Managers, Monitoring and Improving Internal Control. The IRS maintains an effective internal control program that complies with legislative requirements and related regulations and directives, such as the Standards for Internal Control in the Federal Government, commonly known as the “Green Book” available at <https://greenbook-waysandmeans.house.gov/>. Internal controls are the programs, policies and procedures established to ensure that: Mission and program objectives are accomplished efficiently and effectively. Programs and resources are protected from waste, fraud, abuse, mismanagement, and misappropriation of funds. Laws and regulations are followed. Financial reporting is reliable. Reliable information is obtained and used for decision making.
 - b. IRM 1.4.5, Resource Guide for Managers, Corporate Tax Administration Tools. This IRM section provides an overview of the program to purchase commercial research products and services in support of tax administration activities.
 - c. IRM 1.4.6, Resource Guide for Managers, Managers Security Handbook. This section contains manager and security official requirements for enforcing and applying IRS minimum security standards. This IRM section provides management and security officials with the minimum-security standards and flexibility to incorporate additional necessary security measures to meet the demands of the local geographic and demographic conditions and day-to-day operations for the entire federal tax administration as administered within the IRS. Requirements for the protection of employees, facilities, equipment, and infrastructure, as well as, tax returns, return information, cash, negotiable instruments, and other sensitive information and documents.
 - d. Other IRM 1.4 sections contain specific guidelines for very specific management positions. These IRM guidelines are available at <https://irm.web.irs.gov/indexes/numerical/default.aspx?partno=1&anchor=#chapter4>.
- (2) Part 6 of the IRM, Human Resources Management, provides personnel policies and procedures all managers need to effectively meet their manage-

ment and administrative responsibilities. These policies and procedures are available at <https://irm.web.irs.gov/indexes/numerical/Default.aspx?partno=6>. Examples of IRMs include:

- a. IRM 6.610.1, IRS Hours of Duty. This IRM provides policy and guidance on the weekly and daily scheduling of work, holidays, administrative leave and dismissals, standard work schedules, and Alternative Work Schedules.
 - b. IRM 6.630.1, IRS Absence and Leave, provides Information related to types of leave options managers may offer employees absent from work which includes annual and sick leave, excused absences (administrative leave), and the Family and Medical Leave Act. See IRM 1.4.1.14, Quick Links to Useful Web Pages for Managers, for additional resources.
 - c. IRM 6.800.1, Employee Benefits, Workers' Compensation Program, establishes policy and guidance for the administration of the IRS Workers' Compensation Program. This resource provides information pertaining to the claims process, the procedures for returning injured employees back to work, and outlines the manager and employee responsibilities required when an injury occurs in the workplace.
- (3) Employee retirement, Social Security, and Thrift Savings Plan information can be found at <https://irssource.web.irs.gov/SitePages/Retirement.aspx>. This site also includes information on the Government Retirement & Benefits Platform at <https://platform.grbinc.com/Login.aspx>, where you can compute estimates, make general retirement inquiries, and more.
 - (4) Manager's responsibilities when an employee separates from the IRS can be found on the Separating Employee Clearance site at <https://irssource.web.irs.gov/Lists/EmployeeSecurity/DispItemForm.aspx?ID=45>.

1.4.1.2
(03-30-2023)
**Fundamental
Management
Responsibilities**

- (1) Managers are primarily responsible for:
 - a. The development, performance, and conduct of each subordinate employee working in the organizations they direct.
 - b. Defining clear goals and courses of action to subordinates and following up to ensure that these are carried out.
 - c. Ensuring the well-being and progress of the personnel subordinates.
 - d. Fostering good working relationships.
 - e. Displaying integrity in all actions.
 - f. Displaying proper attitude and behavior, job knowledge, and effective communication to build good working relationships thereby motivating people to accomplish programs and meet objectives.
- (2) Management responsibilities include coordinating the activities of employees and:
 - a. Assigning work to and directing activities of each employee.
 - b. Reviewing work and providing feedback to employees.
 - c. Informing employees of the application of procedures and guidelines;
 - d. Encouraging employee development by allowing them to assist in planning and directing the work of other employees;
 - e. Motivating non-technical employees to perform secretarial, clerical, and administrative duties.
- (3) The Managers' Corner at <https://irssource.web.irs.gov/LBI/SitePages/ManagersCorner.aspx> contains New Managers Tools and links to frequently

accessed applications. New manager courses are also available on the Integrated Talent Management (ITM) site at <https://irssource.web.irs.gov/Pages/ITM.aspx>. When an employee is hired as a manager, some ITM courses are automatically assigned.

1.4.1.3 (03-30-2023) Administrative Responsibilities

- (1) Managers perform administrative functions prescribed by established procedures to carry out such actions in their teams or units such as:
 - a. Administering leave rules, regulations, and procedures in accordance with established policies and delegated approval authorities as outlined in Delegation Order 6-11, Hours of Work; Delegation Order 6-12, Absence and Leave; and Delegation Order 6-13, Authority to Certify Time and Attendance Records, Delegation Order 6-29, Authority to Address Employee Performance or Conduct issues. These delegation orders and others are located in IRM 1.2.2, Servicewide Delegation of Authority.
 - b. Planning, scheduling, and approving leave (including approval of the correction of administrative errors), authorizing brief absences from duty without charge to leave or loss of pay in accordance with applicable statutes, executive orders, regulations, and policies, as well as charging absence without leave for unauthorized absences.
 - c. Certifying overtime work records (e.g. posted overtime hours by employee matches pre-approved overtime hours granted), ensuring overtime is ordered in advance of its performance and in writing by the delegated officer, and ensuring employees do not exceed statutory pay caps controlling and approving travel as well as compensatory time off for travel when such travel is outside of regular working hours, cannot be avoided, and is directed by management for the benefit of the government.
 - d. Maintaining safe working conditions.
 - e. Caring for property.
 - f. Reporting accidents.
- (2) Holding meetings with employees on a regular or as-needed basis to exchange views on subjects of mutual concern to avoid concerns with assigning and controlling work within the group. Concerns related to work issues should be resolved directly, or with the help of upper management, if needed. Before holding meetings with BU employees, refer to Article 8 in the National Agreement for **formal meeting** requirements.
- (3) Inform members of the work group about the practices and procedures governing employee conduct and disclosure of official information as outlined in Internal Revenue Code (IRC) Section 6103 and IRM 11.3.1, Disclosure of Official Information, Introduction to Disclosure. Use appropriate measures to maintain security of official information. Ensure that appropriate actions are taken to report indications of bribery or misconduct.
- (4) Encourage employees to share lessons learned, best practices, and other techniques and applications with their work group.
- (5) Keep current on all applicable IRM policies, plans, procedures, guidelines, and technical developments.
- (6) Follow up to ensure adequate reference and research materials are maintained and the content of published material is understood by the employees in the group. Report any discrepancies found in the IRM to:

- a. The IRM originator/author.
 - b. The Internal Management Document (IMD) Coordinator for your division/function. You can find your IMD coordinator at <http://spder.web.irs.gov/imd/>.
 - c. Your division/function office for referral to the appropriate person/office.
- (7) Managers must apply the principles of sound position management. Review case assignment guidelines and use good judgment in assigning cases commensurate with the employee's grade level. Be aware that the assignment of higher graded work may require a temporary promotion. For additional information, see IRM 6.511.1, Position Management and Classification Policy and Operational Guidance.
- (8) Managers must ensure employees under their administrative purview a copy of their assigned position description and performance plan/critical job elements. Discussions between the manager and the employee should take place to ensure performance expectations are clearly understood, and to answer any questions from the employee. Refer to Article 12 in the National Agreement, for BU employees, and the IRM 6.430 series for requirements.
- (9) The following HCO website also offers Position Management and Classification guidelines and resources: <https://irssource.web.irs.gov/HCO/Lists/TalentAcquisition/DisplaySection.aspx?SectionName=4>.
- (10) The iManage site is a virtual community for IRS managers that contains targeted information, advice, and interactive features. This site is organized into the following four Communities of Practice that reflect the core responsibilities faced by managers at all levels: Managing Employees, My Career & Self-development, Technology, and Hiring & Transition.

Note: The iManage site automatically grants access to employees coded as managers in HRConnect. iManage is located at <https://portal.ds.irsnet.gov/sites/iManage/SitePages/Home.aspx>. If you are unable to access the iManage site, send an email to the Managers Resource Center at MRC@irs.gov.

Note: If you are not a manager, but your job duties require access to this type of information, have your manager contact the Managers Resource Center to request access. Employee Resources are available at <https://irssource.web.irs.gov/Pages/Employee%20Resources.aspx>.

1.4.1.4 (03-30-2023) Agreements with NTEU

- (1) Under the agreements with the NTEU, the labor relations aspect of any management position becomes increasingly important in meeting the government's responsibilities in both the terms and spirit of such agreements:
- a. The IRS-NTEU National Agreement (Document 11678) requires that the Union be notified about changes in conditions of employment for BU employees. Labor Relations must determine if the proposed change requires negotiations before it can be implemented. The National Agreement also requires the Union be given the opportunity to be represented at formal discussions with employees concerning grievances, personnel practices, or other general conditions of employment. Refer to Article 8 in the National Agreement for **formal meeting** requirements. If guidance is needed, contact your servicing Labor Relations Specialist (LRS) at <https://irssource.web.irs.gov/HCO/Lists/LERN/DispItemForm.aspx?ID=1>.

- b. Become familiar with the provisions in the National Agreement (NA). You play a key role in its administration. For example, grievances must be handled in compliance with Article 41, for BU employees, or IRM 6.771.1 , Agency Grievance system, for non-bargaining unit employees and BU employees if the issue is not covered in the NA. Contact your servicing LRS at <https://irssource.web.irs.gov/HCO/Lists/LERN/DispltemForm.aspx?ID=1> if there are any questions.

1.4.1.5
(03-30-2023)
Personal Development

- (1) Managers receive formal training for their job and can take advantage of several informal training opportunities and resources. This section covers different ways of furthering professional development.
- (2) IRS managers must attend formal training events designed for different levels of leadership. In their first year, new frontline managers take a series of courses beginning with New Manager Orientation and proceeding to Fundamental Management Skills and Frontline Manager Course. New senior and department managers take courses designed specifically for their level: Senior Manager Course and Department Manager Course. For more information, visit the Managers' Corner at <https://irssource.web.irs.gov/LBI/SitePages/ManagersCorner.aspx>, which contains New Managers Tools.
- (3) Each manager brings to the job a unique combination of existing skills and developmental needs; for example, one manager may benefit from additional development related to writing skills, while another manager may excel in this area, but needs some help with planning and organizing work more effectively. The IRS provides several developmental opportunities for managers.
- (4) Remember, managers at all levels have the same responsibility to ensure efficient operations of all subordinates. It is the responsibility of every manager to evaluate employee performance and the effectiveness of relationships. Become mindful of expectations, observations, and look for opportunities for career development. See IRM 1.4.1.14, Quick Links to Useful Web Pages for Managers, for resources.
- (5) Here are some additional resources for you to consider when looking for self-development opportunities.
 - a. Learn and Lead is an online site that brings together the many learning products including Skillsoft online courses through ITM and Books 24x7. Visit the Learn and Lead Information Center at <https://irssource.web.irs.gov/Lists/EducationTraining/DispltemForm.aspx?ID=52> for more information.
 - b. The Leadership Competency Dictionary with Behavioral Examples Reference Guide in Document 13401-A describes the competencies and explains the competency model.
- (6) There is a continuing need for managers to maintain proficiency in technical and procedural matters. Managers can be more effective leaders and capable of uniformly applying the law when they are aware of the technical, procedural, and legal effects of their decisions. Some of the available opportunities for improving technical and procedural skills include annual technical reviews, technical field conferences, and meetings with all levels of management.
- (7) As an IRS manager, you are responsible for developing and maintaining your skills. Throughout your career, plan to attend continuing management and professional education sessions to hone your skills as a manager. In addition,

read professional books and articles of both a technical and managerial nature. Keeping abreast of current management philosophies is one of the best ways to remain an effective manager.

- (8) The Leadership Succession Review (LSR) process provides an opportunity for managers and employees interested in becoming managers to become actively involved with their development while offering the IRS a standardized, repeatable process to identify potential leaders at all management levels. The LSR prepares the IRS for business continuity at the leadership level and addresses the organizational needs in a timely, efficient manner.
- (9) IRS managers, attend various formal training classes, such as the Frontline Manager Course, or Leading Teams as a Frontline Manager. As a senior level leader, you will attend such courses as the Senior Manager Course and Leading Change. Additionally, Employee/Labor Relations Skills for Managers, ITM Course #15351, is a blended online course provides tools and techniques to efficiently deal with employee/labor relations issues addressed in the IRS National Agreement and IRMs.
- (10) The IRS has provided a website entitled Skillsoft which gives employees and leaders access to hundreds of on-line courses addressing a very wide variety of topics from leadership to analytical skills. More information can be found at <https://portal.ds.irsnet.gov/sites/vl005/Lists/Skillsoft/LandingView.aspx>.

1.4.1.6 (03-30-2023)

Employee Development

- (1) A manager's responsibilities in the area of employee development and training include but are not limited to the following:
 - a. **Orient new employees.** Tell them all about the work unit, what it does and how it relates to the rest of the organization as well as the Service as a whole. This "big picture" approach can give the employees a sense of importance and belonging, and a valuable perspective.
 - b. **Train new employees.** Each new employee must be instructed on IRS policies, plans, programs, and procedures. This is an ongoing process and will continue even after the employee has reached full working level. The same continuous learning situation also applies to the unit manager.
 - c. **Help your employees prepare a Career Learning (CLP) Plan.** This joint process between manager and employee analyzes skills already possessed by the employee, identifies the employee's career objective, lists new skills needed to be acquired, and outlines a course of action to enable the employee to obtain needed skills to achieve objectives. A CLP allows employees to follow a path to an increased skill and can be modified as employee career plans change. It is important that the manager make employees aware of the benefits of the CLP and actively help in the preparation and execution of the CLP, if desired by the employee. Refer to Article 30 in the National Agreement for BU employees. For more information, visit the Career Learning Plan site at <https://irssource.web.irs.gov/Lists/EducationTraining/DispItemForm.aspx?ID=96>.

1.4.1.6.1 (03-30-2023)

Training Employees

- (1) One of the most important areas of responsibility is to ensure subordinates receive quality training.

- (2) Be involved with trainees throughout their classroom and on-the-job training period. Ensure that performance checkpoints are established so trainees receive feedback on performance from you and the on-the-job instructor (OJI) at regular and frequent intervals.
- (3) Keep your immediate manager involved in the training process throughout the training period.
- (4) Stay informed of all aspects of the training program. Encourage new and seasoned employees to utilize available research tools (such as IRM Online, Lexis Nexis, Servicewide Electronic Research Program and IRS Source). Visit the Education and Training Knowledge Base at <https://portal.ds.irsnet.gov/sites/v/005/Pages/default.aspx> for Servicewide education and training programs. Visit the ITM site at <https://irssource.web.irs.gov/Pages/ITM.aspx> for courses that may help your employees. See IRM 1.4.5, Resource Guide for Managers, Corporate Tax Administration Tools, for information on tax administration tools.

1.4.1.6.2 (03-30-2023) **Developing Technical Employees**

- (1) Managers must take an active role to ensure their technical employees are developed, and that training is directed toward improving skills in their present position. Ensure that technical training is also made available to employees assigned to new projects that require specialized technical skills to meet specific business objectives.
- (2) Recognizing and developing potential is a responsibility of all managers. Continuously look for individuals with potential for higher level and more responsible work. When such individuals are identified, their abilities should be cultivated. This can be accomplished in many ways including working a developmental case, team examination work, acting managerial details, instructing, coaching, or other details.
- (3) The Frontline Readiness program is targeted at interested and motivated employees who have demonstrated an interest in becoming future IRS Leaders. When considering additional and/or developmental assignments, ensure that you are operating in accordance with the National Agreement. If you have questions, contact your supervisor and/or your servicing LRS at <https://irssource.web.irs.gov/HCO/Lists/LERN/DispltemForm.aspx?ID=1> for assistance.

1.4.1.6.3 (03-30-2023) **Developing Clerical Employees**

- (1) Improving clerical skills and developing the potential of clerical employees is as much a part of group responsibilities as it is for technical employees. Provide developmental opportunities to clerical employees who are motivated and can advance. When considering additional and/or developmental assignments, ensure that you are operating in accordance with the National Agreement. If you have questions, contact your supervisor and/or your servicing LRS at <https://irssource.web.irs.gov/HCO/Lists/LERN/DispltemForm.aspx?ID=1>.

1.4.1.6.4 (03-30-2023) **Use of Knowledge, Skills, and Abilities**

- (1) Practical experience serves as a means for effective training and development. Assign work and activities which will put each employee's knowledge, skills, and abilities to practical use. For example:
 - a. Assign employees to varied and progressively more difficult programs which are commensurate with demonstrated and potential abilities.
 - b. Have employees prepare for and lead group discussions.

- c. Consider CLP objectives when making special assignments.
 - d. Designate experienced employees to work with less experienced employees.
- (2) While practical experience plays a major role in training and development, it cannot replace the need for formal refresher training. Offer additional training as needed to improve work performance, to prepare employees for new assignments, or to enhance their career development. Also, encourage outside study and self-development by employees. Do not recommend training that serves little purpose in improving an employee's performance or advancement.
- (3) Visit the Education and Training site at <https://irssource.web.irs.gov/SitePages/EducationTraining.aspx> for information on Servicewide training.

1.4.1.7
(03-30-2023)
**Performance
Management**

- (1) Management's challenge is to accomplish goals or objectives through the use of resources. The major resource of IRS, as well as its greatest cost, is people. Employee productivity depends on management's ability to develop people. Employees who are adequately trained and informed are motivated and better equipped to produce the best results. This can be accomplished by:
- a. **Ensuring employees know where to go for guidance** -- Refer employees to the IRM which serves as the official compilation of policies, delegated authorities, procedures, instructions, and guidelines relating to the organization, functions, administration, and operations of the Service.
 - b. **Guiding employees' performance** -- Communicate expectations including the Retention Standard for the Fair and Equitable Treatment of Taxpayers; the Responsibilities and Commitments; or Critical Job Elements (CJEs) and Performance Aspects and document the discussion via performance plan or Form 6774 , Receipt of Critical Job Elements and Retention Standard. Provide clear guidelines and ensure employees understand your expectations for job performance.
 - c. **Providing performance feedback** -- Continuously monitor employees' progress against performance expectations, identify deficiencies, and initiate corrective actions. Provide positive feedback as well as feedback on identified weaknesses. If the feedback will be used for evaluative purposes, the written feedback for BU employees must be provided within timeframes established by Article 12 in the National Agreement.
 - d. **Evaluating employees' performance** -- Performance expectations (set at the beginning of the appraisal period) serve as the basis for the annual performance evaluation. Visit the Performance Evaluations site at <https://irssource.web.irs.gov/Lists/CareerOpportunities/DisplaySection.aspx?SectionName=7> for more information. Guidance can also be found in the National Agreement, Article 12, Performance Appraisal Systems.
 - e. **Using Career Learning Plans** -- See IRM 1.4.1.6, Employee Development.
 - f. **Sharing information** -- Provide employees as much information as possible regarding program direction, expectations, and business needs.
- (2) Guidance on performance management can be found in the IRM 6.430 Performance Management series, and in Performance Management Resources at <https://irssource.web.irs.gov/Lists/CareerOpportunities/DispItemForm.aspx?ID=155>.

1.4.1.7.1
(03-30-2023)
**Developing Group
Expectations**

- (1) As a manager, the relationship with your manager is very important. The first step in establishing this relationship is to understand the managerial expectations. Discussing organizational goals and the assessment of the current condition of your group is the best starting point.
- (2) Keep management informed. Situational awareness and flexibility are most beneficial when establishing priorities. Upper management expects you to be flexible and look for alternatives within the group when solving problems or overcoming obstacles hindering outcomes. Managers should be informed immediately when priorities cannot be fulfilled (e.g. resources are strained). Finally, all IRS employees are expected to be team players. One office may be required to sacrifice resources to meet the broader (big picture) organizational needs and goals.
- (3) A manager's knowledge of program requirements and business needs is an important resource in establishing group expectations. Other information resources to use in setting expectations include the IRS Business Performance Review (BPR), the Strategic Business Plan, and the performance plans established for you and your superiors. Information about the BPR can be found at https://irssource.web.irs.gov/LBI/Lists/QRA_PPCA/DispltemForm.aspx?ID=47.
- (4) After establishing expectations, a manager must lead, educate, and facilitate subordinates questions and concerns to produce desired outcomes.
- (5) Communicate effectively in all directions. Employees should be kept informed of office developments. Communicate with peers – they are your support base. They can provide valuable insight on:
 - a. How to approach problems.
 - b. How to address certain situations.
 - c. What risks you can and cannot take.
 - d. How your manager may react.

1.4.1.7.2
(03-30-2023)
**Communicating
Expectations to
Employees**

- (1) Communicating expectations and procedures to your group is just as important as communication with upper management. Establish yourself as the leader but at the same time maintain an atmosphere of flexibility so you will not be perceived as rigid, thereby stifling valuable employee ideas. Discuss ideas in an open forum and once a decision is reached, solicit mutual agreement on the direction to take.

Caution: While managers are encouraged to have open dialogue with employees regarding work issues, be mindful that this dialogue (discussion) could be a “formal discussion.” The statute and Article 8 in the National Agreement require you to notify NTEU of any formal discussions and invite them to attend. Review the Formal Discussion guidance at <https://portal.ds.irsnet.gov/sites/iManage/SitePages/7114.aspx>. If the discussions result in potential changes to BU conditions of employment, the change may trigger a responsibility to notify NTEU and negotiate the change prior to implementation. Before making any type of a change, managers need to consult with their servicing LRS at <https://irssource.web.irs.gov/HCO/Lists/LERN/DispltemForm.aspx?ID=1> to determine whether notice/bargaining are required.

- (2) After negotiations are held, if needed, as new procedures and programs are implemented, communicate these new practices to employees. If you are not

receptive to new ideas, the success of the program may be hampered. To keep group morale high, exhibit a positive approach to changes.

1.4.1.7.3
(03-30-2023)
**Monitoring and Follow
up Procedures**

- (1) Once you establish and communicate your expectations, establish monitoring milestones for assessing progress. Depending on what area or task you are monitoring, the assessment tool may be specific, written, or informal. For example, areas such as morale cannot be monitored via a chart, therefore this type of measure must be assessed by monitoring employee interaction, visiting the work area, and talking to employees. Measures such as timeliness, and accuracy of reports can be monitored on a day-to-day basis through observation and review.
- (2) Do not over monitor. Occasionally review your monitoring system to determine if it is still needed. Ask yourself how much time it takes to compile the assessment data and how important it is.
- (3) After expectations are established and monitoring measures are in place, follow up procedures must be defined. The formality and structure of the follow up procedures depend on the type of task being measured, desired outcome, and level of employee involved required.
- (4) As you prepare to set and communicate the expectations for your group, think about managers you have worked for and their styles in communicating expectations. A manager who sits down with employees to discuss expectations, encourages input, ensures mutual understanding, and solicits their support stands the best chance of gaining a commitment to the organization's goal.

1.4.1.7.4
(03-30-2023)
**Engaging Employees
and Planning Actions**

- (1) Planning and scheduling work must be a team effort of managers and employees to achieve an orderly, timely, and effective operation. Employees who fail to plan and schedule their work will contribute less than their share toward the achievements of the group. Utilize workload reviews to help determine if employees are planning effectively.
- (2) Many ineffective work practices or breakdowns in performance occur because of poor work planning and scheduling. Hold pointed individual discussions, identify causes and underlying needs, and reach mutual agreements on specific corrective actions. Timely follow up on corrective actions is essential for success.
- (3) It is important to control workload and to meet deadlines. For technical employees, most planning is on a case-by-case basis. Encourage employees to prioritize their workload and to share solutions to problems with others. Unforeseen internal decisions may change priorities.

Example: You may need to detail employees to perform other work. For BU employees, refer to Article 16, Details and Non-Competitive Temporary Promotions, in the National Agreement, for more information or contact your servicing LRS at <https://irssource.web.irs.gov/HCO/Lists/LERN/DispltemForm.aspx?ID=1> for help.

- (4) Periodically review and validate your planning decisions. Update your plans as needed and check on your progress toward more effective management of your group.

1.4.1.7.5

(03-30-2023)

Helping People Achieve

- (1) Managers can be an effective catalyst to help employees achieve. Attitude is important: remember that enthusiasm is contagious. Strive to implement the following strategies:
 - a. Establish clear objectives and standards; everyone must know what is expected.
 - b. Assign intermediate goals to give the feeling of achievement. A series of small successes builds confidence and expands horizons.
 - c. Evaluate individual progress against standards and in terms of whether the individual is on or off target in meeting the objective.
 - d. Discuss progress, or lack of it, as often as possible to help make necessary adjustments. Always document these discussions in writing.
 - e. Take corrective action as soon as the need is identified. Discipline is essential to any healthy environment.
 - f. Use rewards and compliments promptly and tie them to the specific result, commensurate with the contribution. It is important to recognize those who contribute and distinguish themselves as high level performers. Recognition is a key reward for acknowledging superior accomplishments. Find additional information on the IRS Employee Performance and Utilization, Awards and Recognition Program, in IRM 6.451.1 .
 - g. For recognition of senior managers, department managers, and frontline managers, go to the Payband Resource Center at <http://hco.web.irs.gov/apps/payband/index.htm>.
 - h. Encourage and appreciate excellence in subordinates. When you expect great things of your staff, they frequently will deliver beyond their own expectations.
- (2) Create a climate that supports the person with praise and encouragement. At the same time, challenge the person's potential by encouraging excellence and growth. Encourage risk-taking and treat failure as an opportunity for growth and learning.

1.4.1.8

(03-30-2023)

Evaluating Performance

- (1) One of a manager's primary responsibilities is the development and conduct of each employee in the group. In carrying out this duty you will employ various managerial techniques to ensure each employee is working efficiently and effectively to accomplish assigned tasks. These techniques include the manager's role as instructor, counselor, and evaluator. As evaluator, the formal method of providing written feedback on an employee's work performance is the performance appraisal.
- (2) The performance appraisal serves:
 - a. As a record of performance to support, recommend, and initiate such actions as within-grade pay increases, promotions, awards, reassignments, demotions, or separations.
 - b. To provide the employee with a basis for further training and development.
 - c. To improve the performance of individual employees.
- (3) Employees serving a probationary period must demonstrate acceptable conduct and successful performance to be retained as an IRS employee. If you have a probationary employee who has not demonstrated acceptable conduct or performance, refer to 5 CFR 315.801 - 805 for more information.

For BU employees, refer to Article 37, Probationary Employees, in the National Agreement. Also refer to IRM 6.315.1, Career and Career Conditional Employment.

- (4) If a probationary employee is not performing at a fully successful level or their conduct is not satisfactory, management must consult with their servicing LRS at <https://irssource.web.irs.gov/HCO/Lists/LERN/DispltemForm.aspx?ID=1> and initiate action to separate during the probationary period.

1.4.1.8.1 (03-30-2023)

Service Procedures and Guidelines

- (1) Your evaluation of employee performance must conform to IRS policies and procedures and the National Agreement. Find performance management guidance at <https://irssource.web.irs.gov/Lists/CareerOpportunities/DispltemForm.aspx?ID=155>. The information on this website and the National Agreement, Article 12, Performance Appraisal Systems, for BU employees, outline the policies.
- (2) Look to your manager, LRS and human resource specialists for direction and guidance in initiating formal personnel actions resulting from performance evaluations.
- (3) You share responsibility with others not only to understand and apply uniform evaluation approaches but also to suggest improvements in the performance evaluation system.

Note: IRM 1.5.1, the IRS Balanced Performance Measurement System describes how balanced measures are used to support the measurement of organizational performance. IRM 1.5.2, Uses of Section 1204 Statistics, clarifies the prohibition on the use of records of tax enforcement results to evaluate employees or to impose or suggest production quotas or goals.

1.4.1.8.2 (03-30-2023)

Appraisals and Documentation

- (1) Efficient and effective employee job performance depends on timely direction. This direction encompasses continuous involvement, instruction, and evaluation of each employee's work. Positive feedback is essential to maintain and improve strengths. By being involved, you will be able to develop each employee's skills to improve job performance.
- (2) Timely direction, including recognition of good performance, demands that you direct your attention to each employee to ensure they are contributing to the goal of a quality program.
- (3) Keep an employee's overall performance in mind when you discuss work and activities. Let the employee know when some aspect of performance may influence the next performance rating, a promotion or other personnel action. Make sure employees understand the linkage between performance feedback and CJE's or other established job expectations. This information gives the employee an opportunity to correct weaknesses in performance and avoid misunderstandings. If the feedback is being used for evaluative purposes, the written feedback must be provided to BU employees within timeframes established by the National Agreement.
- (4) Decide, in your role as instructor and evaluator, if the quality of an employee's work would improve by providing guidance and assessments in writing. Recordation also serves as a snapshot of employee performance. Adequate documentation will remind you of changes over the rating period.

- (5) Ensure each employee receives the necessary training and guidance for successful performance in the group. Use a guide for development and self-assessment, for evaluating your own performance as well.
- (6) Ensure that all employees receive timely midyear and annual appraisals.

1.4.1.8.3
(03-30-2023)
Recognition and Awards

- (1) Awards are opportunities for managers to recognize and reinforce positive behavior. Used correctly, awards contribute to establishing an engaged workforce. Managers must maintain a working knowledge of all awards. Since delegation authorities to approve awards may vary among business units, working closely with your immediate supervisor and administrative support staff is key to successful application of award procedures.
- (2) Information regarding awards is found in IRM 6.451.1 , Employee Performance and Utilization - Awards and Recognition.
- (3) Query the Payband Resource Center at <http://hco.web.irs.gov/apps/payband/index.htm> for information on recognition for senior managers, department managers, and frontline managers.

1.4.1.8.4
(03-30-2023)
Official Personnel File (OPF)

- (1) The OPF is the employee's official record of Federal employment. It contains the records the Government needs to make accurate employment decisions throughout an employee's federal career. These files are stored at the OPF consolidated site located in Lee's Summit, Missouri. To request a copy of a document contained in the OPF or to review their OPF, follow the instructions at <https://irssource.web.irs.gov/Lists/EmployeeActions/DisplaySection.aspx?SectionName=2>.

1.4.1.8.5
(03-30-2023)
Employee Performance File (EPF)

- (1) An Employee Performance File (EPF) is a required file for all employees.
- (2) Managers are responsible for maintaining an effective EPF system by:
 - a. Establishing EPFs for current and new employees. Documents in the EPF should not contain PII such as an employee's date of birth. Refer to IRM 10.5.1, Privacy and Information Protection, Privacy Policy, for more information.
 - b. Filing and purging performance related documents and records in the EPFs in compliance with requirements.
 - c. Keeping all performance records and documents in locked desks, file cabinets or rooms, or secured areas.
 - d. Forwarding EPF records of employees transferring to other Treasury bureaus to the appropriate receiving office for proper disposition.
 - e. Forwarding the EPF records to the appropriate manager when employees transfer to different posts of duties or positions.
- (3) Recordation is defined as a manager's written record evaluating an employee in a positive or negative manner. For BU employees, recordation must be furnished in compliance with Article 15 in the National Agreement.
- (4) Placing performance related documents in a physically separate file provides more protection of the employees' privacy. For additional information regarding the contents of the EPF and retention periods, refer to the iManage site, at <https://portal.ds.irsnet.gov/sites/iManage/SitePages/Home.aspx>, and search Employee Performance Files (EPFs) and Drop Files.

- (5) In addition to the EPF, a second file should be established for employees for conduct related or administrative issues. This is referred to as the Drop file. The Drop file should contain anything that is not performance related such as leave counseling and copies of disciplinary actions. If you have any questions about the use of a Drop file, refer to the iManage site, at <https://portal.ds.irsnet.gov/sites/iManage/SitePages/Home.aspx>, and search Employee Performance Files (EPFs) and Drop Files.
- (6) If you are unsure of the type of documents and retention periods needed for the EPF or Drop File, contact your supervisor or servicing LRS at <https://irssource.web.irs.gov/HCO/Lists/LERN/DispltemForm.aspx?ID=1> for guidance.

1.4.1.8.6
(03-30-2023)

**Formal Evaluation,
Ratings and Related
Actions**

- (1) Performance evaluation forms and guidelines provide a uniform means for a written evaluation and rating of each employee's proficiency. Before attempting to rate an employee carefully review all documented information in the EPF.
- (2) The "summary evaluation" or "overall rating" provides one rating for the combined performance against the Retention Standard for the Fair and Equitable Treatment of Taxpayers; and the Responsibilities and Commitments; or the CJE's and Performance Aspects. Additional information on the performance management evaluation process is available at in IRM 6.430.2, Performance Management Program for Evaluating Bargaining Unit and Non Bargaining Unit Employees Assigned to Critical Job Elements (CJE's), IRM 6.430.3, Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts, IRM 6.430.5, Performance Appraisals for Temporary Assignments, and in the National Agreement, Article 12, Performance Appraisal Systems.
- (3) When a manager is involved with an employee's work, the employee should not be surprised by their performance evaluation. Always give employees an opportunity to ask questions to obtain clear work guidelines. Therefore, managers can ensure the employees know what is expected of them long before evaluation time.
- (4) As the end of the appraisal period approaches, give your employees the option to prepare a written self-assessment in compliance with Article 12 of the National Agreement. Refer to IRM 6.430.2.4.5, Self-Assessments, for guidance and resources.
- (5) Fulfill the responsibility to process any awards for employees who earn them.
- (6) Initiate action, if needed, when an employee's work becomes minimally successful or unacceptable. Refer to Article 40 in the National Agreement, for BU employees, and IRM 6.432.1, Addressing Poor Performance, for guidance.
- (7) It is the manager's responsibility to become familiar with the IRMs and National Agreement as it pertains to the evaluation process.

1.4.1.8.7
(03-30-2023)
**Addressing Employee
Conduct Matters**

- (1) Managers must ensure their employees adhere to the ethics rules in Document 12011, the IRS Ethics Handbook, and IRM 6.735.2, IRS Outside Employment. If an employee commits misconduct, the manager must address it timely to correct the misconduct. Correcting misconduct may be in the form of a non-disciplinary action (such as counseling) or discipline action. Managers can refer to the IRS Manager's Guide to Penalty Determinations (Document 11500).
- (2) For more information, refer to IRM 6.751.1, Discipline and Disciplinary Actions, IRM 6.752.1, Disciplinary Suspensions of 14 Calendar Days or Less, and IRM 6.752.2, Adverse Actions, for guidance. For BU employees, also refer to Article 5, Employee Rights, Article 38, Disciplinary Actions, and Article 39, Adverse Actions, for guidance.

1.4.1.9
(03-30-2023)
Communication Skills

- (1) Success in executing programs depends on a manager's skill as a communicator.
- (2) The Service understands how critical communication is to successful management. The ability to project and hear messages has a major impact on:
 - a. The way you guide your employees' performance.
 - b. Accomplishing the goals of the organization.
 - c. Serving your customers.
- (3) There are many vehicles for communication, both formal and informal. Each is a powerful device for the transfer of information. Different management situations call for different communication tools. Your choice of a communication vehicle can significantly affect the success of your interaction with others. Actions and medium of communication must complement and be consistent with your words. To be effective, you must elicit a team effort from your employees. This spirit of cooperation will not develop in an "us vs. them" atmosphere. The word communication itself implies a two-way flow of information.
- (4) No one can manage people or programs from behind a desk. Effective managers are highly visible and involved with their employees. They roll up their sleeves and become aware and involved not only in the problems that arise in their office but also in routine daily events. Presence and involvement indicate interest and concern for their people and a strong message about their commitment.

1.4.1.9.1
(03-30-2023)
**Communication Skills
and Customer Service**

- (1) There are two key elements to good communications: expressing and listening. They are equally important. Managers are in a unique position to foster and enhance a positive image with each customer interaction; your communications establish the way the Service is perceived. Therefore, expressive, and receptive communication skills must be continually developed to maintain a consistent connection to all customers.

1.4.1.9.2
(03-30-2023)
**Internal
Communications**

- (1) The ability to communicate effectively within the organization will have a major impact on your overall success and effectiveness as a manager.
- (2) When you approach higher levels of management to provide a factual basis for taking actions or considering proposals, supply clear, concise, and accurate information. Your credibility with superior's rests, in large part, with how well you can clearly and precisely communicate essential facts.

- (3) Another important factor is knowing when, and in what instances, superiors need to be briefed or informed. For example, inform your superior about difficulties in meeting program objectives, trends that may require a change in emphasis, and events that may have a positive or negative effect on any facet of the Service's operations.
- (4) Lateral communication with peers is an invaluable resource and should be cultivated. The adage that there is strength in numbers is appropriate when it comes to interactions and sharing among managers. There is no need to reinvent the wheel when there is knowledge to draw from among peers. A free exchange among all members of our management core enhances our team effort and overall effectiveness.

Reminder: Managers need to preserve confidentiality when discussing and exchanging ideas or information regarding employees.

- (5) Clear communication to employees is necessary to effectively communicate expectations and the overall objectives of the organization. As in all communication, you must come across in a clear and concise manner and exhibit confidence and support. As a manager, you can only accomplish goals through the efforts of others. Hence, team building through positive, reinforcing, communicative interaction is vital.

1.4.1.9.3
(03-30-2023)
**Customer Service Within
the IRS**

- (1) Every contact offers an opportunity to enhance the image of the Service. This principle is as true of contacts and relationships within as those with the public. Actions that are fair, impartial, reasonable, and competent will increase confidence in our efforts.
- (2) Good working relationships are essential to good management. Proper attitude and behavior and effective communications build good working relationships. Remember the one stop service concept and work closely with other organizations, coworkers, and employees.
- (3) Set the example. Managers must set the tone and instill the need for courteous, firm, and professional attitudes and behavior. Be alert to all undesirable and unfavorable actions in your group and take immediate remedial action. A working knowledge of and relationship within your organization as well as other organizations is essential.

1.4.1.9.4
(03-30-2023)
**Balancing Customer,
Employee, and IRS
Needs**

- (1) To meet our commitment to Congress, taxpayers, and employees, the Service has changed its organizational priorities in various ways. All these changes are critical steps to moving the organization towards a goal of delivering the best service possible to taxpayers.
- (2) An important aspect of this change is the way we use measures. We have shifted from previous results measures, such as dollars and cases closed to a more balanced performance measurement system focusing on resolving taxpayer accounts and ensuring future compliance.
- (3) The Balanced Measurement System is part of the effort to modernize the IRS and to reflect the priorities, as articulated in the IRS mission statement and strategic goals. Listed below are its three components and their goals:
 - a. **Customer Satisfaction** – to provide accurate and professional services to internal and external customers in a courteous, timely manner.

- b. **Employee Satisfaction** – to create an enabling work environment for employees by providing quality leadership, adequate training, and effective support services.
 - c. **Business Results** – to generate a productive quantity of work in a quality manner and to provide meaningful outreach to all customers.
- (4) IRM 1.5.1, IRM 1.5.2 and IRM 1.5.3, Managing Statistics in a Balanced Measurement System, at <https://irm.web.irs.gov/link.aspx?link=1.5>, provides details on the Balanced Measurement System. IRM 1.5.4 through IRM 1.5.10 contain information related to individual divisions and functions.
 - (5) The IRS uses the Balanced Measurement System to assess organizational performance at both the strategic level and the operational level. At the strategic level, such measures are used to assess overall progress in delivering the IRS mission and its strategic goals. Strategic measures apply to the organization as a whole and to each of the major operating units in the modernized IRS.
 - (6) At the operational management level, measures are used to assess the effectiveness of specific programs (e.g., submission processing, filing and account services management, field collection, field exam, etc.).
 - (7) “What you do” speaks louder than “what you say.” Managers must strive to ensure that the actions they take reflect the new balanced approach. Each manager needs to adopt and advance this new approach to organizational management.

1.4.1.10
(03-30-2023)
**Equal Employment
Opportunity, Diversity,
Inclusion and
Accessibility**

- (1) Essential to the success of the Equal Employment Law in any organization is the acceptance and understanding of EEO by all employees, especially managers and supervisors.
- (2) The concept of equal opportunity must be an integral part of every aspect of personnel practices in the recruitment, employment, development, advancement, recognition, discipline, and treatment of all employees.
- (3) Although certain functional responsibilities may be designated to specific individuals, the ultimate success or failure of the program rests with managers.
- (4) See <https://irsource.web.irs.gov/SitePages/Equity%20Diversity%20and%20Inclusion.aspx>, Equity, Diversity & Inclusion (EDI) and the National Agreement, Article 41, for BU employees, for Alternative Dispute Resolution information.

1.4.1.10.1
(03-30-2023)
**Promoting Equity,
Diversity, Inclusion and
Accessibility**

- (1) Managers should foster an environment that is inclusive and welcoming of persons from different backgrounds as well as completely free of any discriminatory animus. While managers should help coordinate activities to ensure that the IRS meets its obligations to provide reasonable accommodations for persons with disabilities and religious beliefs or practices, other workplace decisions must be made without regard to an individual's race, color, religion, sex (including sexual orientation, gender identity, and pregnancy), age (40 or older), disability, or genetic information. Employees are entitled to work without experiencing sexual or any other type of harassment. Conduct which could reasonably be regarded as contributing to a hostile or offensive working environment, whether engaged in by managers or employees, must not be tolerated.

- (2) Ensuring that the Service provides persons with disabilities, whether applicants for employment or employees, with reasonable accommodations is a recurring challenge. Reasonable accommodations are not one size fits all solutions, but rather must be tailored to the specific needs of the individual. Reasonable Accommodation Procedure Training for Managers, ITM course #17197, provides guidance to managers in performing these responsibilities. The Accessibility website at: <https://irssource.web.irs.gov/SitePages/Accessibility.aspx> has information for employees and managers concerning reasonable accommodations and other disability related matters.
- (3) Managers serve as role models to employees in promoting awareness and understanding of the importance of human diversity. Management Aspects of EDI, ITM course #13466, provides basic information concerning the roles and responsibilities of managers with respect to EEO and diversity.
- (4) Managers should proactively and timely address workplace conflicts and disputes, as discord in the workplace impedes timely achievement of business objectives. The Service offers alternative dispute resolution as an option to assist managers and employees in resolving conflict.

Note: Additional information and resources can be found at: Equity, Diversity and Inclusion (<https://irssource.web.irs.gov/SitePages/Equity%20Diversity%20and%20Inclusion.aspx>) and iManage (<https://portal.ds.irsnet.gov/sites/iManage/SitePages/Managing%20Employees.aspx>).

1.4.1.10.2
(03-30-2023)
**Understanding and
Promoting Management
Directive 715 Principles
and Concepts**

- (1) Equal Employment Opportunity Commission (EEOC) Management Directive 715 (MD-715) provides policy guidance and standards for establishing and maintaining effective affirmative programs of equal employment opportunity under Section 717 of Title VII (Part A) and under Section 501 of the Rehabilitation Act (Part B). This directive requires agencies to take appropriate steps to ensure that all employment decisions are free from discrimination. It also sets forth the standards by which EEOC will review the sufficiency of agency Title VII and Rehabilitation Act programs, which include periodic agency self-assessments and the removal of barriers to free and open workplace competition.
- (2) Managers, as agency leaders and decision makers, have an obligation to uphold the principles and practices under the six essential elements of MD-715, the agency's road map to becoming a model EEO employer. These elements are:
 - a. Demonstrated Commitment from Bureau Leaders.
 - b. Integration of EEO into the Bureau's Strategic Mission.
 - c. Management and Program Accountability.
 - d. Proactive Prevention.
 - e. Efficiency, and Responsiveness.
 - f. Legal Compliance.
- (3) Managers play a critical role in ensuring the Service takes steps at every organizational level to promote EEO in these six categories to maintain a work environment that is free from discrimination. The MD-715 report can be found at <https://irssource.web.irs.gov/EDI/Pages/Home.aspx>.

1.4.1.10.3
(03-30-2023)
The Business Case for Diversity

- (1) Attracting and retaining talented, skilled, and knowledgeable people, and preserving the public's trust, are key to the Service's success. As the IRS must successfully compete with other government entities, non-governmental organizations, and private sector employers for top-performing personnel in the global marketplace, it is critical that the Service offer a working environment in which people from all backgrounds are welcomed and heterogeneity is valued for its strengths.
- (2) Additionally, the Service's reputation for integrity and fairness is one of its most valuable assets, which must be vigorously safeguarded. As actions have more significance than words alone, treating our fellow employees and members of the public with respect, dignity and fairness is of paramount importance to preserving the high degree of confidence placed in this organization.

Note: Additional diversity and inclusion information and resources can be found at <https://irssource.web.irs.gov/EDI/SitePages/DI-Services.aspx>.

1.4.1.10.4
(03-30-2023)
Management's Responsibility in Connection with Discrimination Complaints and Related Processes

- (1) Managers are responsible for cooperating with all official investigations of discrimination allegations, in part by providing relevant testimony and documents to investigators.
- (2) When Management receives a report of harassment, sexual harassment, or bullying, they must immediately address all allegations in the manner outlined in IRM 1.20.3, Handling Harassment Allegations.

Note: Anti-Harassment information and resources can be found at <https://irssource.web.irs.gov/EDI/SitePages/Anti-Harassment.aspx>.

1.4.1.11
(03-30-2023)
Outside Employment

- (1) IRM 6.735.2, IRS Outside Employment, provides guidance on the IRS Outside Employment (OE) policy located in Document 12011-A, IRS Outside Employment and Business Activity Rules. The policy ensures compliance with the tenth principle of ethical conduct, which states, "Employees shall not engage in outside employment or activities, including seeking or negotiating for employment, that conflict with official Government duties and responsibilities." The policy identifies permitted and prohibited activities and describes when employees must submit a request for approval to perform OE. Job aids and contact information for help with OE can be found at <https://irssource.web.irs.gov/Lists/EmployeeActions/DisplaySection.aspx?SectionName=3>.

1.4.1.12
(03-30-2023)
IRS Worklife Programs

- (1) The IRS is committed to improving employees' worklife balance. Worklife programs and services benefit the employee, manager, and the IRS by helping employees balance their job at IRS with life outside of work. From financial or legal assistance to counseling and health services, among others, these programs and services help employees be more productive at work and provide aid in many areas of their lives. Worklife programs and services are a key component of IRS and help maintain a healthy, productive, and engaged workforce.
- (2) IRS employees and their immediate family members can use the Employee Assistance and Worklife Referral Services Program. Immediate family members include non-custodial children and individuals living together in a family-like relationship. Coverage is also provided for IRS employees located overseas.

1.4.1.12.1
(03-30-2023)

**Employee Assistance
Program (EAP) and
Worklife Referral
Services**

- (3) For additional information, go the Worklife Programs at <https://irssource.web.irs.gov/SitePages/WorklifePrograms.aspx>.

- (1) The EAP and work-life referral services are available to help employees and their immediate family members overcome stressful life issues and personal concerns.
- (2) The IRS has contracted with a vendor to provide EAP services. Employees receive a maximum of four free counseling sessions per calendar year for each presenting issue (e.g., four sessions for grief, four sessions for stress, etc.).
- (3) If an employee requires counseling beyond the limits of what the EAP can provide, the counselor will help them find affordable care through their health plan or referrals to other resources within the community. When employees use the work-life referral services, they are responsible for paying for the related services.
- (4) The EAP can provide confidential and expert consultation to managers in a variety of areas including:
- Effectively communicating about performance.
 - Handling work setting changes, e.g., change management.
 - Assisting on reinforcing acceptable behavior and performance.
 - Discussing strategies for handling difficult conversations.
 - Managing conflict in the workplace.
 - Responding to critical incidents, including sudden death of an employee, homicide, accidents, natural disasters, and other sudden and unexpected events that affect the workplace. This can include on-site de-briefings and counseling services.
- (5) For additional information see IRM 6.800.3 , Employee Assistance and Work Referral Program, or the Employee Assistance Program page on the IRS Source at <https://irssource.web.irs.gov/Lists/WorklifePrograms/DisplaySection.aspx?SectionName=2>.

1.4.1.12.2
(03-30-2023)

Leave Sharing Program

- (1) The Leave Sharing Program is a benefit program that permits IRS employees to use donated annual leave to assist them while they are facing financial difficulties due to a personal or family medical emergency. The Leave Sharing Program is comprised of the Leave Bank and the Leave Transfer and is open to all employees except intermittent employees.
- (2) For additional information go to IRS Source at <https://irssource.web.irs.gov/Lists/Timekeeping/Leave%20Sharing.aspx>.

1.4.1.12.3
(03-30-2023)

Telework Program

- (1) IRM 6.800.2, Employee Benefits, IRS Telework Program provides Service-wide policy and guidance on the IRS Telework Program. The IRS Telework Program allows IRS employees who meet telework eligibility the opportunity to work at home or other approved locations. Participation in the IRS Telework Program is voluntary. Employees may work full days or a portion of the day at the telework site. While telework may help employees to better balance their work and family responsibilities, it remains a management option rather than an employee benefit and does not change the terms and conditions of appoint-

ment. Telework is not an entitlement. Employees who wish to work Telework must obtain their manager's permission and enter an IRS Telework Agreement.

- a. Employees must document their official Post of Duty (POD), as well as their telework location(s) in their Form 11386, IRS Telework Agreement (Bargaining Unit) or Form 11386-B, (Non-Bargaining Unit).
- b. Employees are responsible for reporting to their official POD/official duty station for their full tour of duty (TOD) at least twice per pay period.

(2) Managers have responsibility to:

- a. Review, approving or denying applications for participation in the Telework Program.
- b. Complete interactive Form 15088, Requests for Exception to Reporting to Official POD, on the manager-only Official POD SharePoint site for any employee who does not report to their official POD for their full TOD a minimum of twice per pay period.
- c. Review all Telework Agreements, annually. For additional information, please visit:
 - IRS Remote Work and Telework Portal at <https://organization.ds.irsnet.gov/sites/HCOWBEWEB/tele/tworkdbase/default.aspx>.
 - IRM 6.800.2, IRS Telework Program.

1.4.1.13 (03-30-2023) Using Resources Effectively

- (1) Managers play a vital role in accomplishing the mission of the Service. Limited resources prevent the Service from accomplishing all actions needed to achieve its mission. For this reason, it is essential that all levels of management identify and prioritize expectations.
- (2) All levels of management share responsibility for accomplishing broad based strategies in a manner consistent with established guidelines. Because these strategies are set at the highest level, there is a need to establish specific expectations. These expectations must be consistently established and clearly communicated through all levels of management, particularly to the first line manager who directs the resources. To ensure that expectations are realized, monitoring and follow-up are essential.
- (3) Developing expectations for the group should be coordinated with mid and upper-level managers so that they contribute to the mission of the organization. The expectations must be specific, measurable, realistic, and attainable.
- (4) Become familiar with the authorities delegated to you and your subordinates. IRM 1.2.2, Servicewide Delegations of Authority, contain all the authorities re-delegated from the Commissioner to subordinates. They are very specific as to the lowest level of delegation. If redelegation is permitted, the Deputy Commissioners, Division Commissioners and executive heads of business units may issue their own local delegation orders as needed.

Note: Be aware of any limitations of the authorities delegated to you and your employees. Conducting business without proper authority puts the Service in jeopardy of legal retribution.

- (5) When possible, use your secretary or clerical support as an administrative assistant assigning as many duties as practical consistent with the classification of the position. This practice aids in their development, maximizes usage

of your support resources, and gives you more time to perform duties that cannot be assigned or otherwise delegated.

- (6) Now, more than ever, you need to plan your time and stick to your plan. Make productive use of a planner. Work out a time management system. Learn to use assignment of duties as a developmental tool for subordinates, keeping in mind the effect the assignment will have on other normal duties of the group.

1.4.1.14
(03-30-2023)

**Quick Links to Useful
Web Pages for
Managers**

- (1) To help managers quickly find guidelines and instructions needed to do their jobs, the chart below provides links to useful websites:

Useful Web Sites for Managers	Web Address
Benefits	https://irssource.web.irs.gov/SitePages/Benefits.aspx
Career Opportunities	https://irssource.web.irs.gov/SitePages/CareerOpportunities.aspx
Critical Job Elements (CJE)	https://irssource.web.irs.gov/Lists/CareerOpportunities/DisplaySection.aspx?SectionName=4
Education and Training	https://portal.ds.irsnet.gov/sites/vl005/Pages/default.aspx
Emergency and Safety	https://irssource.web.irs.gov/Lists/EmergencySafety/AllItems.aspx
EthicsLink	http://ccintranet.prod.ircounsel.treas.gov/Common/EthicsLink/Pages/default.aspx
Forms, Pubs and Correspondence	https://irssource.web.irs.gov/Pages/FormsAndPublications.aspx
Human Capital Office Web Site	https://irssource.web.irs.gov/HCO/Pages/Home.aspx
Human Resources Reporting Center	https://persinfo.web.irs.gov/
iManage	https://portal.ds.irsnet.gov/sites/iManage/SitePages/Managing%20Employees.aspx
IRM Online	http://irm.web.irs.gov/
IRMs for Managers	http://hco.web.irs.gov/apps/leads/irmsmanagers.htm
IRS Dismissal and Closure Procedures	https://irssource.web.irs.gov/Lists/EmergencySafety/DispItemForm.aspx?ID=2

IRS Internet (IRS.gov)	https://www.irs.gov/
IRS Intranet (IRS Source)	https://irssource.web.irs.gov
IRS Managers' Recognition Tool Kit	https://irssource.web.irs.gov/Lists/AwardsRecognition/DispltemForm.aspx?ID=12
Labor/Employee Relations & Negotiations	https://irssource.web.irs.gov/HCO/sitepages/LaborEmployeeRelationsNegotiations.aspx
Leave Sharing	https://irssource.web.irs.gov/Lists/Timekeeping/Leave%20Sharing.aspx
New Managers Tools	https://irssource.web.irs.gov/LBI/Lists/Managers/NewManagers.aspx
Office Closure Information	https://irssource.web.irs.gov/Lists/EmergencySafety/DispltemForm.aspx?ID=42
Office Resources	https://irssource.web.irs.gov/Pages/Office%20Resources.aspx
Outside Employment	https://irssource.web.irs.gov/Lists/EmployeeActions/DisplaySection.aspx?SectionName=3
Pay	https://irssource.web.irs.gov/SitePages/Pay.aspx
Payband Resource Center	http://hco.web.irs.gov/apps/payband/index.htm
Performance Management Resources	https://irssource.web.irs.gov/Lists/CareerOpportunities/DispltemForm.aspx?ID=155
Position Management & Classification	https://irssource.web.irs.gov/HCO/Lists/TalentAcquisition/DisplaySection.aspx?SectionName=4
Report Losses, Thefts or Disclosures of Sensitive Data, Lost/Stolen IT Assets	https://portal.ds.irsnet.gov/sites/vl003/lists/reportlossestheftsdisclosures/landingview.aspx
Safety & Security	http://hco.web.irs.gov/recruitstaff/personnelsecurity/CSO/CSO-index.html
Servicewide Policy Directives and Electronic Resources	https://irsgov.sharepoint.com/sites/SPDERWeb
Strategic Recruitment	https://irssource.web.irs.gov/SitePages/Recruitment.aspx

Timekeeping & Leave	https://irssource.web.irs.gov/SitePages/Timekeeping%20and%20Leave.aspx
Travel	https://irssource.web.irs.gov/CFO/SitePages/Travel.aspx
Worklife Programs	https://irssource.web.irs.gov/SitePages/WorklifePrograms.aspx
Work Schedules	https://irssource.web.irs.gov/Lists/Timekeeping/Work%20Schedules.aspx