



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

6.308.1

JULY 12, 2022

## EFFECTIVE DATE

(07-12-2022)

## PURPOSE

- (1) This transmits the revised Internal Revenue Manual (IRM) 6.308.1, Student Volunteer Service.
- (2) This IRM is part of the Service-wide effort to provide IRS Human Resource practitioners with the most current policies and procedures from the Human Capital Office (HCO), Talent Acquisition (TA) Division.

## MATERIAL CHANGES

- (1) IRM 6.308.1.1 - Added Program Scope and Objectives, Background, Roles and Responsibilities, Commonly Used Acronyms and Terms and Definitions to address internal controls in accordance with IRM 1.11.2.2.5, Address Management and Internal Controls.
- (2) IRM 6.308.1.1.5 - Added to Terms and Definitions:
  - a. A student volunteer is an individual who must be enrolled at least half time (as defined by their learning institution) in a high school, trade school, technical or vocational institute, two or four-year college or university or other accredited educational institution;
  - b. All students must maintain a minimum Grade Point Average (GPA) of 2.0 on a 4.0 scale;
  - c. All student volunteers must be a minimum of 16 years of age at the time of appointment;
  - d. All student volunteers must be a United States (U.S.) citizen, national, or authorized to work in the U.S.;
  - e. Break in Service. A student volunteer is deemed not to have ceased to be a student during an interim between school years if the interim is not more than 5 months and if such individuals show to the satisfaction of the OPM that the individual has a bona fide intention of continuing to pursue a course of study or training at the same or different education institution during the school semester (or other period into which the school year is divided) immediately after the interim and
  - f. All students must be available to work a minimum of 6 weeks.
- (3) IRM 6.308.1.1 - Changed names of Divisions in HCO, TA to the following:
  - a. Program Execution Office (PEO), Accountability Program
  - b. HCO, TA, Employment Offices (EO)
- (4) IRM 6.308.1.3 - Added the following to Eligibility and Status:
  - a. A student volunteer must be enrolled at least half time in school as defined in Section 6.308.1.1.5(a);
  - b. A student volunteer must maintain a minimum GPA of 2.0 on a 4.0 scale as defined in Section 6.308.1.1.5(b);
  - c. A student volunteer must be at least 16 years of age as defined in Section 6.308.1.1.5(c);
  - d. A student volunteer must be a U.S. citizen, national, or authorized to work in the U.S. as defined in Section 6.308.1.1.5(d);
  - e. An acceptable break in service is where the student is deemed not to have ceased to be a student during an interim between school years if the interim is not more than 5 months and if such students show to the satisfaction of the OPM that the student has a bona fide intention of

continuing to pursue a course of study or training at the same or different education institution during the school semester (or other period into which the school year is divided) immediately after the interim and

f. A student volunteer must be available work a minimum of six weeks.

- (5) IRM Exhibit 6.308.1-2 - Added Weekly Work Schedule Template
- (6) IRM Exhibit 6.308.1-3 - Added Record of Total Hours Worked During Student Volunteer Period
- (7) IRM Exhibit 6.308.1-4 - Added Student Volunteer Evaluation Report and Documentation of Completion of Service
- (8) IRM Exhibit 6.308.1-5 - Added USAJOBS Student Volunteer Opportunity Template

#### **EFFECT ON OTHER DOCUMENTS**

This IRM revises IRM 6.308.1, Student Volunteer Service, dated November 10, 2009.

#### **AUDIENCE**

All Business Units

Kevin Q. McIver  
IRS Human Capital Officer

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6.308.1  
Student Volunteer Service

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6.308.1.1  
(07-12-2022)  
**Program Scope and Objectives**

- (1) **Purpose.** The previous Student Volunteer Service IRM is revised.
- (2) **Audience.** Unless otherwise indicated, the policies, authorities, procedures, and instructions contained in this IRM apply to all business units.
- (3) **Policy Owner.** The HCO
- (4) **Program Owner.** The HCO, Office of HR Operations (OHRO), TA, PEO
- (5) **Primary Stakeholders.** The HCO, OHRO, TA Division, Employment Operations (EO) Division, and Strategic Talent Analytics and Recruitment Solutions (STARS) Division

6.308.1.1.1  
(07-12-2022)  
**Background**

- (1) The Civil Service Reform Act of 1978, as amended, authorized Federal departments and agencies to establish programs designed to provide educationally related work assignments for students.
- (2) Volunteer service is performed under 5 USC Section 3111 by a student, with the permission of the institution at which the student is enrolled, as part of an agency program established for the purpose of providing education experiences for the student is to be uncompensated and will not be used to displace any employee.
- (3) Other volunteer service under programs for persons other than students is defined in the individual laws and regulations authorizing those programs.

6.308.1.1.2  
(07-12-2022)  
**Authority**

- (1) Laws - United States Code (USC) at <https://uscode.house.gov>:

Title	Section	Description
5	3111	Acceptance of Volunteer Service
5	81	Compensation for Work Injuries
5	552a	Privacy Act of 1974
26	6103	Confidentiality and Disclosure of Returns and Return Information
28	2671	Federal Tort Claims Act

- (2) Public Laws - Civil Service Reform Act at <https://www.govinfo.gov>:

Number	Description
95-454	Amendment to Civil Service Reform Act of 1978
97-437	Amendment to Civil Service Reform Act of 1978

- (3) Executive Order 11222, Standards of Ethical Conduct for Government Employees at <https://www.archives.gov>.
- (4) Regulations - Code of Federal Regulations at <https://www.ecfr.gov>:

Title	Chapter	Subchapter	Part	Description
5	1	B	308	Volunteer Service

- (5) Office of Personnel Management (OPM) Processing Personnel Actions, Chapter 33, Documentation of Volunteer at <https://www.opm.gov/policy-data-oversight/data-analysis-documentation/personnel-documentation/processing-personnel-actions/gppa33.pdf>.

6.308.1.1.3  
(07-12-2022)  
**Roles and  
Responsibilities**

- (1) Processing Personnel Actions, Chapter 33, Documentation of Volunteer Service contains instructions and suggestions for documenting service performed without compensation by persons who do not receive a Federal appointment. An SF-50B, Notification of Personnel Action, cannot be used to document volunteer service or appointments.
- (2) HCO, TA, EOs are responsible for:
- Coordinating with business units to conduct interviews of their potential student volunteers;
  - Ensuring the appropriate forms (fingerprint, tax consent, badge), and any other documents needed are received;
  - Issuing a Service Student Volunteer Agreement with reporting instructions to the business unit and student volunteer;
  - Maintaining individual folders for all unpaid student volunteers along with copies of their Student Volunteer Agreements, Record of Total Hours Worked During Student Volunteer Period, and Student Volunteer Evaluation Report and Documentation of Completion of Service and
  - Monitoring the unpaid student volunteer's not-to-exceed date as identified in the Student Volunteer Agreement to ensure the timely termination of the student's voluntary appointment.
- (3) Business units are responsible for:
- Submitting Power Recruit in Agency's automated recruitment system;
  - Posting student volunteer opportunity in USAJOBS and/or post opportunity on targeted schools' job posting site. Reference Exhibit 6.308.1-5, USAJOBS Student Volunteer Opportunity Template;
  - Conducting interviews with potential student volunteers;
  - After selections are made, have student volunteers complete the following:

Form Number	Form Title
IRS Form 14462	Authorization for Disclosure
OF-306	Declaration for Federal Employment
I-9	Employment Eligibility Verification
IRS Form 12333	Consent for Fingerprint Check

- Upon receipt and review of the completed forms, sponsor the volunteer in USAccess so they will be notified to schedule an appointment for fingerprinting;

- f. Apply the on-boarding processes in CComp, USAccess, and Sponsorship in BEARS;
- g. Create and execute a written agreement between IRS, school, and student volunteer using sample agreement provided in Exhibit 6.308.1-1;
- h. Ensure student volunteer is provided with a standard orientation, which includes information about their responsibilities relating to confidentiality and disclosure issues. (A Power Point specifically for student volunteers is available in the on-boarding website.):

Instructions	Applicable Law
Student volunteers may have access to information including tax returns and tax return information as necessary in the performance of their duties. Each student must be made aware of laws and regulations governing disclosure of tax returns and tax return information. They must also be made aware of the laws and regulations governing the protection and privacy of records pertaining to individuals and standards of conduct.	Executive Order 11222, Standards of Ethical Conduct for Government Officers and Employees
Student volunteers may not disclose any tax returns or tax return information obtained in any manner except as authorized by applicable laws.	26 USC Section 6101, Period Covered by Returns or other Documents and 26 USC Section 6103, Confidentiality and Disclosure of Returns and Return Information

- i. Ensure student volunteer completes the mandatory briefings listed below (same as contractors) within ten days of start-date and signs the Unauthorized Access (UNAX) certification acknowledging completion. The briefings and courses can be found in the Integrated Talent Management (ITM) system as follows:

Briefing/Course Number	Briefing/Course Title
Briefing 2870	Privacy, Information Protection, and Disclosure
Skill Soft (SS) Course fgov_01_a43_lc_enus	Information System Security Awareness
Course 69472	FMSS Physical Security
Briefing 62965C	Record of Management Awareness
Briefing 67085	Introduction to UNAX Briefing for Contractors

- j. Ensure manager/student volunteer receives a Record of Student Volunteer Hours spreadsheet for reporting hours (please see Exhibit 6.308.1-3 - Record of Hours Worked);
- k. Monitor the unpaid student volunteer's not-to-exceed date as identified in the Student Volunteer Agreement to ensure the timely termination of their voluntary appointment;
- l. At least two weeks after the student volunteer's start date, establish a folder for each volunteer and load the following documents:

Exhibit/Form Numbers	Title of Exhibit/Form
IRM 6.308.1, Exhibit 6.308.1-1	Student Volunteer Service Agreement
Form 11370	UNAX Certification

- m. When a student volunteer's service is concluded, complete the following forms, send to student volunteer, save the documents and close out folder:

IRM 6.308.1 Exhibit Number	Title of Exhibit
6.308.1-3	Record of Total Hours Worked During Student Volunteer Period
6.308.1-4	Student Volunteer Evaluation Report and Documentation of Completion of Service

**Note:** Veteran's preference is not applicable. Investigation requirements for the student volunteer will be determined by the student's work duties. These duties will be matched as closely as possible to actual positions. For example, student volunteers participating in projects involving duties similar to those of information technology specialist may require an investigation for a moderate risk position.

6.308.1.1.4  
(07-12-2022)  
**Commonly Used  
Acronyms**

- (1) The table lists commonly used acronyms used in this IRM.

Acronym	Definition of Acronym
USC	United States Code
CFR	Code of Federal Regulations
GPA	Grade Point Average
U.S.	United States
OPM	Office of Personnel Management
Treasury	Department of Treasury
IRS	Internal Revenue Service
HCO	Human Capital Office



TA	Talent Acquisition
EO	Employment Office
PEO	Program Execution Office
P&A	Policy and Audit

6.308.1.1.5  
(07-12-2022)  
**Terms and Definitions**

- (1) The terms in this IRM have the following meanings:
- a. **Student Volunteer.** A student volunteer is enrolled at least half time (as defined by their learning institution) in a high school, trade school, technical or vocational institute, two or four-year college or university or other accredited educational institution.
  - b. **Minimum Grade Point Average (GPA).** A student volunteer must have a minimum GPA of 2.0 or higher on a 4.0 scale at the time of appointment and must maintain a minimum GPA of 2.0 on a 4.0 scale throughout their appointment.
  - c. **Minimum Age.** All student volunteers must be at least 16 years of age at the time of appointment to participate in the Student Volunteer Program.
  - d. **U.S. Citizen, National, Admitted to U.S. as a Permanent Resident or Authorized to Work in the U.S.** A student volunteer must be a U.S. citizen, national or an Individual lawfully admitted to the United States as a permanent resident or otherwise authorized to be employed (as evidenced by documents verifying authorization to work in the U.S.).
  - e. An acceptable **break in service** is where the student is deemed not to have ceased to be a student during an interim between school years if the interim is not more than 5 months and if such students show to the satisfaction of the OPM that the student has a bona fide intention of continuing to pursue a course of study or training at the same or different education institution during the school semester (or other period into which the school year is divided) immediately after the interim.
  - f. A student volunteer must be available to work a minimum of six weeks.

6.308.1.2  
(07-12-2022)  
**Student Volunteer Service**

- (1) The Student Volunteer Service provides IRS with an opportunity to enrich the educational opportunities of student volunteers and gives student volunteers early career experiences to guide them in making future vocational choices;
- (2) The duties of the position must be related to the student volunteer's curriculum and
- (3) Student volunteer's work experience gained through this program may be credited as related experience under examination rating procedures.

6.308.1.3  
(07-12-2022)  
**Eligibility and Status**

- (1) Student volunteer service is open only to students as defined in Section 6.308.1.1.5(a);
- (2) A student volunteer must maintain a minimum GPA as defined in Section 6.308.1.1.5(b) above;
- (3) A student volunteer must have reached the minimum age of 16 at the time of appointment as defined in Section 6.308.1.1.5(c) ;

- (4) A student volunteer must be a U.S. citizen, national, admitted to the U.S. as a permanent resident, or authorized to work in the U.S. as defined in Section 6.308.1.1.5(d) above;
- (5) A break in service as defined in Section 6.308.1.1.5(e) and
- (6) A student volunteer must be available work a minimum of six weeks.

6.308.1.4  
(07-12-2022)  
**Written Agreement**

- (1) A written agreement is required between the IRS, school, and student volunteer. This written agreement should include a description of the program, its objectives and benefits to the school, IRS, and student volunteer. The agreement should define the responsibility of the student volunteer, school, and IRS in planning and coordinating the student volunteer's academic and work experience. A sample agreement is provided below in Exhibit 6.308.1-1, Student Volunteer Program Agreement.

6.308.1.5  
(07-12-2022)  
**Entitlements and Restrictions**

- (1) Student volunteers authorized by 5 USC Section 3111 are considered Federal employees under 28 USC Section 1346(b), Federal Tort Claims Act for the purposes of:
  - a. Laws related to confidentiality and disclosure of tax return information;
  - b. Laws related to authorized disclosure of tax returns and tax return information by Federal employees and other persons;
  - c. Laws related to suits against employees of the U.S. and
  - d. Laws related to criminal and civil penalties for unauthorized disclosure of information protected by 26 USC Section 6101, Period Covered by Returns or other Documents.
- (2) Student volunteers are not entitled to benefits such as sick or annual leave, health or life insurance, or payment of any kind from the IRS.

6.308.1.6  
(07-12-2022)  
**Investigations and Disclosure of IRS Information**

- (1) Investigation requirements for the student volunteer will be determined by the student's work duties. These duties will be matched as closely as possible to actual positions. For example, student volunteers participating in projects involving duties similar to those of an information technology specialist may require an investigation for a moderate risk position;
- (2) Student volunteers may have access to information including tax returns and tax return information as necessary in the performance of their duties. Each student must be made aware of the laws and regulations governing disclosure of tax returns and tax return information. They must also be made aware of the laws and regulations governing the protection and privacy of records pertaining to individuals and standards of conduct required by Executive Order 11222, Standards of Ethical Conduct for Government Employees;
- (3) Student volunteers may not disclose any tax returns or tax return information obtained in any manner except as authorized by 26 USC Section 6103, Unauthorized Disclosure. Furthermore, student volunteers will be subject to criminal and civil penalties for unauthorized disclosure of information protected by 26 USC Section 6103 and
- (4) All student volunteers must be fingerprinted (see IRM 6.731.1, Suitability Determination for Employment) and given a standard employee orientation upon entering on duty.

6.308.1.7

(07-12-2022)

**Program Evaluation and  
Reporting Requirements**

- (1) Each appointing office will conduct periodic reviews of this program to assess compliance with laws/regulations and usefulness in organizational goals/objectives in terms of relationships with the students and schools. This program may be subject to HCO review as part of the PEO Accountability program
- (2) As reports are requested by the Department of the Treasury (Treasury) and OPM, the HCO will request the appropriate information from servicing HCO, TA, EOs.

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**Exhibit 6.308.1-1 (07-12-2022)****Student Volunteer Service Agreement**

(1) The IRS must execute a statement of agreement with the student and school for each participant in the Student Volunteer Service Program. Each student volunteer requires a separate agreement between the IRS, participating school, and student volunteer. An agreement should follow the basic conceptual guidelines of the sample agreement below. While there may be some extraneous information in this sample agreement, care should be taken by all IRS offices to ensure that agreements meet the minimum requirements of 5 CFR Part 308, Volunteer Service and in accordance with the provisions of 5 USC Section 3111, Volunteer Service. This agreement forms the basis of understanding between the **IRS, (cite school), and (cite name of student volunteer)**.

**(2) Student Volunteer's Responsibilities:**

- Report to **(Insert name and location of the IRS office to which assigned)** effective **(insert date)**;
- Perform educationally related work assignments as directed by the IRS office in increments of at least **(insert hours per day)** hours per day **(insert times and days of the week the student volunteer will work)** during the term of this agreement which will not exceed **(insert not-to-exceed date)**;
- Follow the rules of conduct of the IRS and Department of the Treasury;
- Not disclose returns or return information obtained in any manner as a result of services rendered under this agreement, except as authorized by the 26 USC Section 6103;
- Not disclose any information about an individual or business obtained through office records as a result of services rendered under this agreement except as authorized by the Privacy Act of 1974, 5 USC 552a;
- Not retain any part of the work product after the termination of this agreement without the express written consent of the IRS, as the work product resulting from services performed under this agreement remain the property of the U.S. and
- Not represent or assist any matter administered by the IRS if such representation would violate the provisions of Treasury Department Circular No. 230, 18 USC 2007(a) or (b), or the Bar Association's Code of Professional Responsibilities.

**(3) School's Responsibilities:**

- Appoint a school official to serve as liaison with the IRS on matters relating to the student volunteer service;
- Refer eligible qualified students to the IRS. In addition, the student volunteer must be an achiever, demonstrate leadership, motivation and sincere interest in the position to be filled. These referrals must be made without regard to race, color, religion, sex, national origin or age, and student volunteers must indicate an interest in working with the IRS;
- Advise the IRS of school requirements concerning attendance and performance records, or any other requirements—particularly if the student volunteer is to receive course credit for the related assignment and
- Inform the IRS of any change in status of the student volunteer that would disqualify the student volunteer from participation in the program (e.g., student volunteer is no longer enrolled at least half time and/or cumulative GPA falls below 2.0 on a 4.0 scale)

**(4) IRS' Responsibilities:**

- Each business unit that utilizes this program will appoint someone to serve as liaison with the school on matters relating to the Student Volunteer Service Program;
- Business units will be responsible for contacting the school for referrals of highly-qualified student volunteers when opportunities exist under the Student Volunteer Service Program;

**Exhibit 6.308.1-1 (Cont. 1) (07-12-2022)****Student Volunteer Service Agreement**

- Select student volunteer participants from candidates referred by the school;
- Ensure that each student volunteer receives specific on-the-job training assignments in the field of their formal curriculum designed for the best development of their knowledge and skills;
- Maintain records on student volunteer's performance and other administrative matters which will be made available to the school upon request and
- Notify the school if the student volunteer work experience by the student volunteer stops because of unsatisfactory progress, lack of interest, or failure to meet conduct standards.

**(5) Description of Work:**

- Duties of this position will be to participate in a special training program consisting of planned on-the-job training with the IRS and study at **(insert school name)**. While on the job, the student volunteer will work under the guidance of **(insert supervisor's name)**, and will assist **(insert the IRS office's name)** by performing the duties listed below. This list is subject to amendment or revision by the IRS without prior consultation with either the student volunteer or the school.

**(Insert duties)**

- The IRS will notify both the school and the student volunteer in advance of the termination of this agreement and provide an explanation outlining the reason(s) for the separation.
- This agreement in no way commits the IRS to offer a permanent position to the student volunteer at the end of the assignment.
- This agreement can be renegotiated whenever its provisions are determined to be unsatisfactory to either the IRS or school. Conditions of the agreement are subject to immediate change by new legislation or policy revision. Changes required by legislation and policy revisions are mandatory.

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Title of IRS Representative

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Signature of IRS Representative and Date Signed

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Title of School Representative

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Signature of School Representative and Date Signed

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Printed Name of Student Volunteer

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Signature of Student Volunteer and Date Signed

**Exhibit 6.308.1-2 (07-12-2022)**  
**Weekly Work Schedule Template**

Student Volunteer's Name: \_\_\_\_\_

Approved Work Schedule:

Day	Start Time	End Time	Number of Hours
Monday			
Tuesday			
Wednesday			
Thursday			
Friday			

Assigned Supervisor's Signature: \_\_\_\_\_

Printed Name of Assigned Supervisor: \_\_\_\_\_

Title of Assigned Supervisor: \_\_\_\_\_

Organization of Assigned Supervisor: \_\_\_\_\_

School Representative Signature: \_\_\_\_\_

Printed Name of School Representative: \_\_\_\_\_

Title of School Representative : \_\_\_\_\_

**Exhibit 6.308.1-3 (07-12-2022)****Record of Total Hours Worked During Student Volunteer Period**

<b>Student Volunteer's Name:</b>							<b>Business Unit:</b>				
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PP	Period	Mon	Tue	Wed	Thu	Fri	Mon	Tue	Wed	Thu	Fri
1	Jan 3-Jan 16										
2	Jan 27-Jan 30	Holiday									
3	Jan 31-Feb 13										
4	Feb 14-Feb 27	Holiday									
5	Feb 28-Mar 13										
6	Mar 14-Mar 27										
7	Mar 28-Apr 10										
8	Apr 11-Apr 24										
9	Apr 25-May 8										
10	May 9-May 22										
11	May 23-Jun 5						Holiday				
12	Jun 6-Jun 19										
13	Jun 20-Jul 3										
14	Jul 4-Jul 17	Holiday									
15	July 18-July 31										
16	Aug 1-Aug 14										
17	Aug 15-Aug 28										
18	Aug 29-Sep 11						Holiday				
19	Sep 12-Sep 25										
20	Sep 26-Oct 9										
21	Oct 10-Oct 23	Holiday									



## Exhibit 6.308.1-3 (Cont. 1) (07-12-2022)

### Record of Total Hours Worked During Student Volunteer Period

<b>22</b>	Oct 24-Nov 6										
<b>23</b>	Nov 7-Nov 20				Holiday						
<b>24</b>	Nov 21-Dec 4				Holiday						
<b>25</b>	Dec 5-Dec 18										
<b>26</b>	Dec 19-Jan 1					Holiday					Holiday

Student Volunteer's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_

Date: \_\_\_\_\_

**Exhibit 6.308.1-4 (07-12-2022)****Student Volunteer Evaluation Report and Documentation of Completion of Service**

Student Volunteer's Name (First, MI, Last): \_\_\_\_\_

Service Period Covered

From: \_\_\_\_\_ To: \_\_\_\_\_

Total Hours: \_\_\_\_\_

POD (Business unit, Organization, and Address): \_\_\_\_\_

(1) Brief description of work assignment(s) including meetings attended and other activities.

(2) Skills and knowledge gained during this service period.

(3) Evaluation Factors (Check all that apply):

☐ Student volunteer satisfactorily performed their responsibilities☐ Student volunteer's conduct was professional☐ Student volunteer was punctual☐ Student volunteer showed willingness to learn☐ Student volunteer displayed initiative☐ Student volunteer interacted appropriately with supervisor, other staff members and customers☐ Supervisor met with student volunteer to discuss evaluation.

**Note:** These are suggested "evaluation factors." Evaluation factors may vary according to the purpose and nature of the student volunteer's assignment. If the volunteer service is for academic credit, the education institution should identify the goals of the assignment and any required performance elements.

(4) Comments:

Supervisor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Student Volunteer's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Exhibit 6.308.1-5 (07-12-2022)****USAJOBS Student Volunteer Opportunity Template****Student Volunteer Internship Opportunity****Program Summary**

The IRS offers student volunteer opportunities to students enrolled in an accredited high school, trade school, college and/or university. These opportunities allow student volunteers to explore career options in their field of study and develop personal and professional skills. Student volunteers are exposed to the work environment while learning about the IRS' missions and responsibilities. Student volunteer service is enriching and benefits include:

- Career exploration early in their academic studies
- Exposure to new and emerging occupations and professions
- Academic credit for the work performed
- Experience enhances their ability in future job endeavors

Public law prohibits the Federal government from accepting volunteer service in most situations. No person may provide unpaid service to the Federal government or provide service with the understanding that they will waive pay. However, there are specific exceptions when this can be done, and the employment of student volunteers to further their educational goals is one example.

**Eligibility Criteria**

To qualify for consideration in this program, you must meet all six criteria below:

1. Student volunteers must be enrolled and attending, at least half-time, in one of the following: an accredited high school/trade school; a technical/vocational school; a junior/community college; a two or four-year college/university; or any other accredited educational institution;
2. Student volunteers must be at least 16 years of age at the time of appointment;
3. Student volunteers must obtain and maintain a GPA of at least 2.0 on a 4.0 scale;
4. Student volunteers must be a U.S. citizen, national, or lawfully admitted to the U.S. as a permanent resident or otherwise authorized to be employed (as evidenced by documents proving authorization to work in the U.S.)
5. Break in Service. A student volunteer is deemed not to have ceased to be a student during an interim between school years if the interim is not more than 5 months and if such individuals show to the satisfaction of the OPM that the individual has a bona fide intention of continuing to pursue a course of study or training at the same or different education institution during the school semester (or other period into which the school year is divided) immediately after the interim;
6. Student volunteers MUST be available to work a minimum of six weeks in the program (work schedules vary) and
7. Once placed in the program, student volunteers may continue to volunteer as long as they meet program eligibility requirements. Participants in the Student Volunteer Program must end their internship at the time of graduation or withdrawal from enrollment.

**How to Apply**

The Student Volunteer Service Program is year-round. Applications for student volunteer opportunities are due by January 31 of the current calendar year. There are no specific deadlines for fall or spring student volunteers; however, we recommend you apply at least three months prior to your desired student volunteer dates. In all instances, we will keep your resume on file for six months. If you have not been contacted within that timeframe, we recommend you reapply with your updated resume.

To apply for a Student Volunteer opportunity within the IRS, all applicants are required to submit:

**Exhibit 6.308.1-5 (Cont. 1) (07-12-2022)****USAJOBS Student Volunteer Opportunity Template**

1. A **current resume** (no special format required). Please include your expected graduation date.
2. **Unofficial transcripts** clearly showing your current enrollment and grades/GPA.

E-mail the above documents to **(Insert IRS Office POC's email address)**. If possible, please merge all documents into ONE file when applying. You should name your file with your last and first name (e.g., Smith, John.pdf).

While e-mail applications are preferred, you may mail all required application documents to:

**(Insert IRS Office POC's physical email address)**

It should be noted that under 5 USC Section 3111(c)(1), Volunteer Service, a student volunteer is not a Federal employee for any purposes other than commuting by means other than single-occupancy motor vehicles pursuant to 5 USC 7905; compensation for injury pursuant to 5 USC Section 81; and issues related to tort claims pursuant to 5 USC 2671 through 2680. Student volunteer participation is on a voluntary basis and there is no remuneration or other employee benefits provided by IRS. IRS does not provide housing assistance or support. Student volunteer service is not creditable for leave or any other employee benefits or monetary compensation.