



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

6.316.1

APRIL 21, 2023

## EFFECTIVE DATE

(04-21-2023)

## PURPOSE

- (1) This transmits new IRM 6.316.1 Temporary and Term Appointments.

## MATERIAL CHANGES

- (1) New IRM 6.316.1 provides Servicewide policy, standards, requirements, and guidance relating to the administration of Temporary and Term appointments.

## EFFECT ON OTHER DOCUMENTS

This new IRM 6.316.1 incorporates and replaces Interim Guidance Memorandum HCO-06-1121-0027 Interim Guidance on Hiring Authority for Post-Secondary Students dated February 4, 2022.

## AUDIENCE

All business units.

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Acting IRS Human Capital Officer



6.316.1

Temporary and Term Appointments

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6.316.1.1  
(04-21-2023)  
**Program Scope and Objectives**

- (1) **Purpose:** New IRM 6.316.1 provides Servicewide policy, standards, requirements, and guidance relating to the administration of temporary and term appointments. This IRM must be read and interpreted in accordance with pertinent laws, governmentwide regulations, Treasury Human Resources Directives, and applicable case law. All previous official Servicewide policy, guidance, requirements, and authorities formerly contained in memoranda, guides, and other documents are incorporated into this IRM. For bargaining unit employees covered by the negotiated agreement, appropriate negotiated agreement provisions relating to subjects in this IRM should also be reviewed. If anything in this IRM conflicts with a provision of the negotiated agreement, the agreement will prevail.
- (2) **Audience:** All business units.
- (3) **Policy Owner:** IRS Human Capital Officer.
- (4) **Program Owner:** HCO, Office of HR Operations (OHRO), Talent Acquisition (TA), Program Execution Office (PEO).
- (5) **Primary Stakeholder:** HCO, OHRO, TA, PEO, and Strategic Talent Analytics and Recruitment Solutions (STARS) Division.

6.316.1.1.1  
(04-21-2023)  
**Background**

- (1) This IRM is part of the Servicewide effort to provide IRS Human Resources (HR) practitioners with the most current policies and procedures for temporary and term appointments to include appointments under the Post-Secondary Student Hiring Authority.

6.316.1.1.2  
(04-21-2023)  
**Authority**

- (1) **Laws:** United States Code (USC) at: <http://uscode.house.gov/>
  - 5 USC 2108, Veteran, disabled veteran, preference eligible at: <https://www.govinfo.gov/content/pkg/USCODE-2019-title5/html/USCODE-2019-title5-partIII-subpartA-chap21-sec2108.htm>
  - 5 USC 3116, Expedited hiring authority for post-secondary students; competitive service at: <https://www.govinfo.gov/content/pkg/USCODE-2019-title5/html/USCODE-2019-title5-partIII-subpartB-chap31-subchapl-sec3116.htm>
  - 5 USC 3327, Civil service employment information at: [https://uscode.house.gov/view.xhtml?req=\(title:5%20section:3327%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:5%20section:3327%20edition:prelim))
  - 5 USC, Chapter 35, Retention Preference at: [https://uscode.house.gov/view.xhtml?req=\(title:5%20section:3501%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:5%20section:3501%20edition:prelim))
  - 5 USC, Chapter 75, Adverse Actions at: [https://uscode.house.gov/view.xhtml?req=\(title:5%20section:7511%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:5%20section:7511%20edition:prelim))
  - 5 USC 9510, General Workforce Staffing at: [https://uscode.house.gov/view.xhtml?req=\(title:5%20section:9510%20edition:prelim\)](https://uscode.house.gov/view.xhtml?req=(title:5%20section:9510%20edition:prelim))
  - 20 USC 1001, General definition of institution of higher education at: <https://www.govinfo.gov/content/pkg/USCODE-2019-title20/html/USCODE-2019-title20-chap28-subchapl-partA-sec1001.htm>
- (2) **Regulations:** Title 5, Code of Federal Regulations (CFR), at: <https://www.ecfr.gov/>
  - 5 CFR Part 300, Employment (General) at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-300>
  - 5 CFR Part 315, Career and Career-Conditional Employment at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-315>

- 5 CFR Part 316, Temporary and Term Employment at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-316>
- 5 CFR Part 330, Recruitment, Selection, and Placement at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-330>
- 5 CFR Part 337, Examining System at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-337>
- 5 CFR Part 362, Pathways Programs at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-362>

(3) **Other:**

- Delegated Examining Operations Handbook (DEOH) at: [https://www.opm.gov/policy-data-oversight/hiring-information/competitive-hiring/deo\\_handbook.pdf](https://www.opm.gov/policy-data-oversight/hiring-information/competitive-hiring/deo_handbook.pdf)
- Handbook of Occupational Groups and Families at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/classifying-general-schedule-positions/occupationalhandbook.pdf>
- Introduction to the Position Classification Standards at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/classifying-general-schedule-positions/positionclassificationintro.pdf>
- IRM 6.10.1.2, IRS Human Capital Assessment and Accountability Framework (IHCAAF) at: <http://irm.web.irs.gov/Part6/Chapter10/Section1/IRM6.10.1.aspx>
- IRM 6.250.3, Delegated Examining Authority at: <http://irm.web.irs.gov/Part6/Chapter250/Section3/IRM6.250.3.aspx>
- IRM 6.335.1, Promotion and Internal Placement at: <http://irm.web.irs.gov/Part6/Chapter335/Section1/IRM6.335.1.aspx>

6.316.1.1.3  
(04-21-2023)

**Roles and  
Responsibilities**

- (1) The Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for Temporary and Term appointments.
- (2) The HCO, OHRS, P&A is responsible for policy development and updates of this IRM and advises customers on HR policy.
- (3) The HCO, OHRO, TA, PEO is responsible for policy application and compliance of this IRM.
- (4) Employment Offices (EO) must ensure business units follow the policy, authorities, procedures and instructions contained within this IRM.
- (5) Business units must provide justification to fill temporary or term appointments.

6.316.1.1.4  
(04-21-2023)

**Program Management  
and Review**

- (1) The HCO, OHRO, TA, PEO will conduct operational and program reviews to ensure compliance with HR program procedures.

6.316.1.1.5  
(04-21-2023)

**Program Controls**

- (1) Program controls are outlined in IRM 6.10.1.2, IRS Human Capital Assessment and Accountability Framework (IHCAAF) for program oversight requirements.

6.316.1.1.6  
(04-21-2023)  
**Terms and Acronyms**

- (1) Temporary Appointment is a non-status, time-limited appointment to a competitive service position for a specific period not to exceed one year.
- (2) Term Appointment is a non-status, time-limited appointment to a position in the competitive service for a specific period of more than one year but not more than four years.
- (3) Post-Secondary Student is an individual who is enrolled or accepted for enrollment in an institution of higher education, as defined by 20 USC 1001(a); and is pursuing a baccalaureate or graduate degree on at least a part-time basis as determined by the institution of higher education; and meets the minimum qualification standards prescribed or approved by the Office of Personnel Management (OPM) for the position for which the individual is being appointed.

6.316.1.2  
(04-21-2023)  
**Temporary Appointment  
- Purpose and Duration**

- (1) Temporary appointments are used to fill positions on a short-term basis (one year or less) when there is no permanent need for an employee's services. For example, a temporary appointment can be used to fill a position that is not expected to last more than one year, or to meet an employment need that is scheduled to be terminated within one year for any reason, or to fill positions on a temporary basis when needed for placement of permanent employees who otherwise would be displaced.
- (2) Temporary appointments provide for a specific expiration date and may be terminated at any time for reasons such as reorganization or completion of a specific project or peak workload.
- (3) Reasons for making a temporary appointment include, but are not limited to:
  - Project work
  - Extraordinary workload
  - Scheduled abolishment
  - Reorganization
  - Contracting out the function or activity
  - Budgetary constraints
  - Efforts to maintain permanent employment for employees who would otherwise be displaced
- (4) Inappropriate uses of temporary appointments include:
  - Hiring temporary employees to avoid the costs of employment benefits.
  - Using temporary appointments for a "tryout phase."
  - Circumventing the competitive examining process.

6.316.1.2.1  
(04-21-2023)  
**Making Temporary  
Appointments**

- (1) The business units must certify through the hiring request that the employment need is temporary and the appointment meets the required time limits. The front-line supervisor for the position must provide a certification statement or documentation identifying the reasons for making a temporary limited appointment to the servicing HCO, TA, EO.
- (2) Temporary appointments may be made using both competitive and non-competitive examining procedures (DEOH Chapter 2, Section A, Review Hiring Flexibilities) and are subject to OPM qualifications.

- (3) Typically, temporary appointments are made using the competitive examining procedures. However, temporary appointments may be made non-competitively for individuals who are eligible for:
- Reinstatement under 5 CFR Part 315
  - Veterans Recruitment Appointment (VRA)
  - Appointment as a 30% or more disabled veteran
  - Career-conditional appointment under 5 CFR Part 315
  - Appointment as a current or former employees of the General Accounting Office (GAO) or the Administrative Office of the U.S. Courts or
  - Reappointment as a former temporary employee under 5 CFR Part 337
- (4) Temporary appointments do not confer competitive status.
- (5) Positions may not be filled through temporary appointments if the position has previously been filled by temporary appointments for an aggregate of two years, or 24 months, within the preceding three-year period.

6.316.1.2.2  
(04-21-2023)  
**Extension of Temporary  
Appointment**

- (1) Temporary appointments are for a specific period not to exceed one year. These appointments may be extended up to a maximum of one additional year (24 months of total service).

**Note:** Appointment to successor positions (i.e., to positions that replace/absorb the position to which the employee was initially appointed) is considered to be an extension of the original appointment when the position encompasses the same basic job duties, is in the same business unit, and is to a position within the same local commuting area as the original appointment.

- (2) Temporary appointments to positions with intermittent or seasonal work schedules may be extended without regard to the time limit providing the following conditions are met:
- a. Appointment and extension are made in increments of one year or less, and
  - b. Employment in the position is less than six months (1,040 hours), excluding overtime, in a service year.

**Note:** Business units are responsible for tracking the number of hours for each employee who is on a temporary appointment, and exceptions due to a major reorganization or other unusual circumstances require approval of OPM.

- (3) The OPM may authorize exceptions beyond the two-year time limit on temporary appointments when a clear justification of the necessity for the extension is provided. However, the vacancy announcement must state that management has the option of extending the appointment.
- (4) Business units and HCO, TA, EO will use the following process to request an extension of temporary appointments beyond the required time limitations:
1. **Step one:** Business unit notifies servicing EO of their intent to extend the temporary appointment beyond the two years and prepares a written justification supporting the extension request.
  2. **Step two:** Servicing EO secures the following information and provides it to HCO, TA, PEO, for review:



- Draft memorandum to OPM requesting an extension,
- Standard Form (SF)-59, Request for Approval of Noncompetitive Action, available on the OPM website at: <https://www.opm.gov/forms/standard-forms/>
- Business unit's written justification for the request, and
- Photocopies of the SF-50, Notification of Personnel Actions, for each employee who requires an extension of their existing temporary appointment.

**Note:** To the extent possible, the request should be submitted to the HCO, OHRO, TA, PEO, at least 60 calendar days prior to the appointment expiration.

6.316.1.2.3  
(04-21-2023)

**Employees on a  
Temporary Appointment**

- (1) While on a temporary appointment with the IRS, employees:
  - a. Earn annual leave when working a full or part-time schedule, only if the appointment is for at least 90 calendar days.
  - b. Earn sick leave when working a full or part-time schedule.
  - c. Are covered by Federal Insurance Contribution Act (FICA).
  - d. Are ineligible for retirement coverage under Civil Service Retirement System (CSRS) and Federal Employee Retirement System (FERS).
  - e. May not be non-competitively converted to a permanent appointment unless the individual is eligible for a non-competitive hiring authority.
  - f. Are ineligible for transfer to other agencies.
  - g. Are not entitled to reinstatement rights.
  - h. May not apply for merit promotion announcements.
  - i. May only be considered under Delegated Examining/All sources or non-competitive hiring authority, if eligible.
  - j. May not be promoted, demoted, or reassigned to another position while on a temporary appointment.
  - k. Are ineligible for within grade increases (WGI) if General Schedule (GS) pay scale.
  - l. Are eligible for WGI if Federal Wage System (WG) pay scale.

6.316.1.3  
(04-21-2023)

**Term Appointment -  
Purpose and Duration**

- (1) Term appointments are used for a limited period for positions that are needed for more than one year, but not exceeding four years. For example, a term appointment may be used to complete a project that has a specific beginning and ending date that is not expected to last more than four years.
- (2) Reasons for making a term appointment include, but are not limited to:
  - a. Short-term project
  - b. Extraordinary workload
  - c. Scheduled abolishment
  - d. Reorganization
  - e. Contracting out of the function
  - f. Uncertainty of future funding, or
  - g. Need to maintain a position for future placement of other employees.
- (3) Inappropriate use of a term appointment includes:
  - a. Using a term appointment as a "tryout" phase.
  - b. Repeatedly using term appointments when it is known the same or similar work will continually be performed.
  - c. Circumventing the competitive examining process.

6.316.1.3.1  
(04-21-2023)  
**Making Term  
Appointments**

- (4) Term appointments require a one-year trial period. The term appointment can be terminated at any time during the one-year trial period. Prior federal employment may apply towards the completion of the required one-year trial period. (Refer to 5 CFR 315.802)
- (1) Term appointments may be made using both competitive and non-competitive examining procedures (DEOH Chapter 2, Section A, Review Hiring Flexibilities) and are subject to OPM qualifications.
- (2) Typically, term appointments are made using the competitive examining procedures. However, term appointments may be made non-competitively for individuals who are eligible for:
  - a. Reinstatement under 5 CFR Part 315
  - b. Veteran Recruitment Appointment (VRA)
  - c. Appointment as a 30% or more disabled veteran
  - d. Career-conditional appointment under 5 CFR Part 315
  - e. Appointment as a current or former employees of the GAO or the Administrative Office of the U.S. Courts, or
  - f. Reappointment as a former term employee.
- (3) The job announcement for a term position for more than one year, but for less than four years should clearly state the business unit has the option of extending the appointment up to the four-year limit.
- (4) Term appointments do not confer competitive status or tenure.
- (5) Term appointees may be converted to a permanent career or career-conditional appointment based on the authority granted to the IRS under 5 USC 9510. However, EO must ensure no displaced employees are available by clearing Career Transition Assistance Program (CTAP) and Interagency Career Transition Program (ICTAP). Refer to IRM 6.335.1.11, Conversion of Term Appointees to Permanent Appointment.

6.316.1.3.2  
(04-21-2023)  
**Extension of Term  
Appointments**

- (1) Term appointments are made for more than a one-year period and may be extended not to exceed four-years.
- (2) Extension beyond the four-year time limit can only be granted by OPM.
- (3) Business units and HCO, TA, EO will use the following process to request an extension of term appointments beyond the required time limitations:
  - a. **Step One:** Business unit notifies servicing EO of their intent to extend the term appointment beyond the four-year time limit and prepares a written justification supporting the extension request.
  - b. **Step Two:** Servicing EO secures the following information and provides it to HCO, TA, PEO for review:
    - i. Draft memorandum to OPM requesting an extension,
    - ii. SF-59, Request for Approval of Noncompetitive Action, available on the OPM website at: <https://www.opm.gov/forms/standard-forms/>
    - iii. Business units written justification for the request, and
    - iv. Photocopies of the SF-50, Notification of Personnel Actions, for each employee who requires an extension of their existing temporary appointment.

**Note:** To the extent possible, the request should be submitted to the HCO, OHRO, TA, PEO at least 60 calendar days prior to the appointment expiration.

6.316.1.3.3  
(04-21-2023)  
**Employees on a Term Appointment**

- (1) While on a term appointment with the IRS, employees:
  - a. Earn annual leave when working a full or part-time schedule.
  - b. Earn sick leave when working a full or part-time schedule.
  - c. Are eligible for WGI.
  - d. May be covered under FERS or FICA.
  - e. Are ineligible for retirement coverage under CSRS.
  - f. May not be non-competitively converted to a permanent appointment unless the individual is eligible for a non-competitive hiring authority as described in IRM 6.335.1.11.
  - g. Are ineligible for transfer to other agencies.
  - h. Are not entitled to reinstatement rights.
  - i. May not apply for merit promotion announcements.
  - j. May only be considered under Delegated Examining/All sources or a non-competitive hiring authority, if eligible.
  - k. May be promoted, demoted, or reassigned to another position within the existing term project.

6.316.1.4  
(04-21-2023)  
**Post-Secondary Student Hiring Authority - Purpose and Duration**

- (1) This IRM provides Servicewide policy guidance for Post-Secondary Students Hiring Authority using temporary or term appointments.
- (2) This policy allows the agencies to make time-limited appointments of eligible individuals to any position in the competitive service, at the GS-11 grade level or below (or equivalent), without regard to rating, ranking, and veterans' preference in 5 USC 3309 - 3319 and Section 3330.
- (3) Post-Secondary students may be appointed to a temporary appointment for an initial period not to exceed one-year or term appointment for an initial period expected to last more than one-year, but less than four-years in accordance with 5 CFR Part 316. These appointments are to coincide with the academic curriculum and calendar and may be extended in one-year increments to allow the student to complete their degree requirements. Any extension beyond 24 months for temporary appointments or beyond four-years for term appointments will require OPM approval.
  - a. Example 1 Temporary appointment - An agency hires a student who is expected to complete their degree within eight months. The agency would place the student on a temporary appointment (i.e., the initial appointment is expected to last for up to one-year). If the student takes longer than expected to complete their degree, the agency may extend the initial appointment for up to an additional year, for a total of 24 months. Any extensions beyond 24 months would require OPM approval.
  - b. Example 2 Term appointment - An agency hires a student who is expected to complete their degree within 18 months. The agency would place the student on a term appointment, in one-year increments, not to exceed four-years. If the student takes longer than expected to complete their degree, the agency may extend the initial appointment up to the four-year limit in one-year increments as determined by the agency. Any extension beyond 4 years would require OPM approval.

- (4) This new hiring authority is separate and distinct from the Pathways Program for Interns, Recent Graduates, and Presidential Management Fellows as described in 5 CFR Part 362.

6.316.1.4.1  
(04-21-2023)  
**Eligibility**

- (1) A student is eligible if enrolled, or accepted for enrollment, in an institution of higher education, as defined in 20 USC Section 1001 (a), and pursuing a baccalaureate or graduate degree on at least a part-time basis, as defined by the student's academic institution.

6.316.1.4.2  
(04-21-2023)  
**Qualifications**

- (1) The student must meet the governmentwide OPM prescribed minimum qualification standards, or OPM approved agency-specific qualification standards for the position being filled at the GS-11 grade level or below (or equivalent).

6.316.1.4.3  
(04-21-2023)  
**Classification**

- (1) The position being filled must be classified under the GS or appropriate pay plan to the -99 series of the appropriate occupational group. A position under the WG must be classified under the -01 series of the appropriate occupational group. The OPM Classification Standards and definitions of the positions can be found in the *"Introduction to the Position Classification Standards."* Additional information on position classification can be found in the *"Handbook of Occupational Groups and Families."*

6.316.1.4.4  
(04-21-2023)  
**Public Notification**

- (1) In accordance with 5 CFR 316.905, an agency must adhere to merit system principles and provide public notification in a manner that recruits qualified individuals from appropriate sources in an endeavor to draw from all segments of society before filling a position.
- (2) The IRS will utilize USAJOBS to reach the widest audience and to provide information on the use of this authority for reporting to OPM and Congress in accordance with 5 USC Section 3116 and 5 USC 3327(b). Refer to the reporting requirements below.
- (3) The USAJOBS job announcement should be open to all U.S. citizens for a minimum open period of five calendar days unless documentation is provided justifying a shorter open period. Refer to IRM 6.250.3.10, Public Notice Period.
- (4) Selection priority is not required for eligible and qualified applicants entitled to selection priority under 5 CFR Part 330 Subparts F and G pertaining to CTAP and ICTAP.
- (5) Selection priority is required for eligible and qualified candidates entitled to selection priority under Treasury Reemployment Priority List (RPL) in accordance with 5 CFR Part 330 Subpart B.
- (6) The job announcement at a minimum, must include:
- The position title, series, and grade
  - The minimum qualifications
  - The geographical location
  - The starting position salary
  - The promotion eligibility
  - The potential for conversion to a permanent appointment in the competitive service
  - Whether the position is being filled on a temporary or term basis and the time-limit applicable to the position (if the position is a term appoint-

ment, the announcement must state the agency has the option of extending the appointment in one-year increments, up to the four-year limit)

- Any other relevant information about the position (e.g., telework opportunities, student loan repayment, etc.)
- Information on how to apply

6.316.1.4.5  
(04-21-2023)  
**Acquisition of  
Competitive Service**

- (1) Upon completion of the one-year probationary period and any non-competitive conversion to a permanent appointment, the individual acquires competitive status as outlined at 5 CFR Part 315 Subpart H. The time spent on a time-limited appointment under the Post-Secondary Student Hiring Authority may count towards fulfilling the probationary period.

6.316.1.4.6  
(04-21-2023)  
**Tenure upon  
Appointment**

- (1) After the completion of the academic requirements and the non-competitive conversion to a permanent appointment, the individual becomes a career-conditional employee or career employee, unless the individual has already satisfied the requirements for career tenure or is exempt from the service requirement in 5 CFR Part 315 Subpart B.

6.316.1.4.7  
(04-21-2023)  
**Break in Program**

- (1) The intent of this program is to have the student either attend classes, work at the agency or both. A break in the program is a period of time where the student is working but is unable to attend school or is neither attending class nor working at the agency. The agency has discretion to approve or deny a student's request for a break in the program.

6.316.1.4.8  
(04-21-2023)  
**Promotion**

- (1) Students serving on a temporary appointment (i.e., an appointment not to exceed one-year) may not be promoted. Students may be converted to a new temporary appointment at a high grade/band level provided the student meets the qualification requirements for the higher grade/band position.
- (2) Students serving on a term appointment expected to last more than one-year, but less than four-years may be non-competitively promoted. The student must meet the qualification requirements of the higher-grade position and time-in-grade requirements as outlined 5 CFR Part 300, Subpart F. In addition, the public notification must state the potential for a promotion and specify the career ladder eligibility.

6.316.1.4.9  
(04-21-2023)  
**Conversion**

- (1) The Post-Secondary Student may be converted to a permanent appointment in the competitive service without further competition and prior to the expiration date of the appointment if the student:
  - a. Has completed the academic studies leading to a baccalaureate or graduate degree.
  - b. Has completed not less than 640 hours of current continuous employment in an appointment under 5 CFR Section 316.902.
  - c. Meets all the OPM qualification standards for the position to which the student will be converted.
  - d. Meets the time-in-grade requirement in accordance with 5 CFR Part 300, Subpart F.

6.316.1.4.10  
(04-21-2023)

**Reduction in Force**

- (1) For the purpose of reduction in force (RIF), Post-Secondary Students are covered as follow:
  - a. Temporary appointments are placed in tenure group 0 and the student has no RIF rights. The appointment may be terminated at any time.
  - b. Term appointments are placed in tenure group 3 and the RIF procedures apply. The student will be afforded the appropriate RIF rights.

6.316.1.4.11  
(04-21-2023)

**Termination**

- (1) Temporary and term appointments expire on the not-to-exceed date of the appointment, unless extended prior to the expiration date. Once the student has completed the academic course of study, the temporary or term appointment must be terminated unless the student is non-competitively converted to a permanent position in the competitive service. The agency must terminate any student without regard to any provision of 5 USC Chapter 35 or 5 USC Chapter 75, who: (1) does not maintain eligibility in accordance with 5 CFR Section 316.902 and Section 316.910; or (2) is not converted in accordance with 5 CFR Section 316.910.

6.316.1.4.12  
(04-21-2023)

**Numerical limit on the number of appointments**

- (1) The Post-Secondary Students Hiring Authority is restricted in the number of appointments available under 5 USC 3116 that limits the number of students eligible to be appointed under this authority per fiscal year. The number of appointments in any fiscal year is limited to no more than 15 percent the previous fiscal year's appointments to positions at the GS-11 level or below (or equivalent).
- (2) An agency must count hires through programs that provide for conversion to the competitive service after a trial period, such as the Pathways Intern Program.
- (3) The agency may not count direct hire authorities, non-competitive authorities, excepted service authorities (except the Pathways Intern Program), or selections under the merit promotion authorities.
- (4) In calculating the limitation of appointments, the agency may round up or down to the nearest whole number, if necessary, to eliminate a decimal place.

**Note:** Treasury has authorized that no more than 15 percent limitation per bureau on the number of students eligible to be appointed under this authority per fiscal year.

- (5) The OPM may establish a lower limitation on the number of students that may be appointed by an agency under the Post-Secondary Student Hiring Authority during a fiscal year based on any factor OPM considers appropriate.

6.316.1.4.13  
(04-21-2023)

**Reporting Requirements**

- (1) The HCO, OHRO, TA, will provide information on the use of this authority to Treasury for reporting to OPM and Congress during the fiscal year in which the report is submitted. The OPM will provide written guidance describing the means by which agencies should collect this information, the timing of such collections, and the groups as to which information should be collected. The IRS report will contain the following information as indicated in 5 CFR 316.914:
  - a. The total number of individuals appointed by the IRS under this authority by position title, series, grade, geographic location and type of appointment.

- b. The number of individuals appointed under this authority in this subpart by the items identified in 5 USC 3116 (h) and in OPM guidance.
  - c. The number of veterans appointed, as defined in 5 USC 2108.
  - d. Any numerical limitation established by the agency in accordance with 5 CFR 316.913.
  - e. The recruitment sources and methods to fill positions.
  - f. The total number of individuals appointed by the IRS during the fiscal year to a position in the competitive service classified in a professional or administrative occupational category at the GS-11 level or below (or equivalent).
  - g. The number of individuals appointed under this authority that have been separated.
  - h. Information on difficulties encountered when using this authority.
  - i. The number of employees converted to permanent positions under this authority in this subpart.
- (2) The OPM may request additional information on the use of this hiring authority.

