PURPOSE

(1) This transmits the new IRM 6.338.1, Qualification Requirements.

BACKGROUND

(1) This IRM is part of the Servicewide effort to provide IRS Human Resource practitioners with the most current policies and procedures from the Human Capital Office, Employment, Talent and Security Division.

(2) IRM 6.300.1, Appointment Determinations and Policies, dated August 1, 2002, and IRM 6.300.2, Special Employment Programs, dated August 1, 2002, have been superseded. Current and applicable guidance previously found in IRM 6.300.1, IRM 6.300.2, and other official Servicewide policy have been moved to this and other IRMs, which have been renumbered to follow the numbering format in Title 5 of the Code of Federal Regulations (CFR). In addition to IRM 6.300.1 and IRM 6.300.2, the following guidance have been superseded:

a. Policy 22, Amended Servicewide Staffing Policy for the IRS Payband System, dated June 25, 2009
b. Policy 42, Selective Placement Factors for All GS-526 (Tax Specialist) Positions, dated April 23, 2003
c. Policy 97, Servicewide Selective Placement Factors for Internal Revenue Agent (GS-512) Positions, dated June 7, 2007
d. Alert 335-2, Superior Academic Achievement, dated July 7, 2005
e. Alert 335-26, Examples of Specialized Experience Statements Used for Filling Management and Program Analyst GS-343-12 Positions Associated with Position Description Number 93042 in the Wage and Investment Division, dated September 18, 2008
f. Alert 338-1, Qualifying HR Specialists (Recruitment and Placements) for HR Specialists (Employee and Labor Relations), dated August 11, 2005
g. Alert 338-P1, Guidance on Diploma Mills, dated December 24, 2003
h. Alert 338-P2, Selective Placement Factors, dated October 20, 2003
i. UOG 338-1, Evaluating One-Grade and Two-Grade Interval Work, dated May 27, 2003
j. UOG 338-2, Documentation of Education When Determining Qualifications, dated June 13, 2003

NATURE OF MATERIAL

(1) IRM 6.338.1 provides Servicewide policy, standards, requirements, and guidance relating to the administration of qualifications determination for positions in the Internal Revenue Service. This IRM must be read and interpreted in accordance with pertinent law, Governmentwide regulations, Treasury Human Resources Directives, and applicable case law. All previous Servicewide policy, guidance, requirements, and authorities formerly contained in memoranda, guides and other documents are incorporated into this IRM, if current and applicable.

(2) For employees in bargaining units covered by negotiated agreements, appropriate negotiated agreement provisions relating to subjects in this Chapter should also be reviewed. For bargaining unit employees, should any of these instructions conflict with a provision of a negotiated agreement, the agreement will prevail.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.300.1, Appointment Determinations and Policies, dated August 1, 2002, and IRM 6.300.2, Special Employment Programs, dated August 1, 2002, and all Policies, Alerts, and Uniform Operating Guidance (UOGs) listed under Background.

AUDIENCE

All Operating Divisions and Functions

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6.338.1
Qualification Requirements

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6.338.1.1
(12-29-2009)
Overview

(1) Applicants must meet all minimum qualification and eligibility requirements, such as time- in-grade (TIG), approved by the Office of Personnel Management (OPM) and published in the OPM's Qualification Standards for General Schedule Positions or the Job Qualification System for Trades and Labor Occupations (Handbook X-118C). This section contains supplemental information and guidelines for determining the appropriate qualification standards for all competitive and non-competitive actions in the Service.

(2) Additional information on eligibility requirements, including TIG, can be found in IRM 6.335.1, Promotion and Internal Placement.

6.338.1.2
(12-29-2009)
Qualifications (General)

(1) Qualification determinations must be made by evaluating the applicant's experience in context with the knowledges, skills, abilities, and other characteristics (KSAOs) and/or competencies of the position to be filled to determine whether the generalized and specialized experience requirements have been met. In accordance with the OPM's Qualification Standards for General Schedule Positions:

a. Generalized experience is usually required at grade levels where the knowledge and skills needed to perform the duties of a specific position are not a prerequisite, but where applicants must have demonstrated the ability to acquire the particular knowledge and skills; and
b. Specialized experience is defined as: "experience that has equipped the applicant with the particular knowledge, skills, abilities, and other characteristics (KSAOs) to perform successfully the duties of the position and is typically in or related to the work of the position to be filled." When specialized experience is required, applicants must possess one year of experience equivalent to the next lower grade of the position to be filled.
c. In some cases, it is necessary to consider the normal line of progression in the applicable organizational entity to determine whether specialized experience is equivalent to the next lower grade of the position to be filled. See IRM 6.338.1.14.

(2) Candidates may also meet qualification requirements under the specific provisions of a training agreement that was developed in compliance with 5 CFR Part 410. An appropriately approved training agreement makes it possible to substitute the successful completion of intensive and accelerated training for a portion of the normal qualification requirements. Documentation related to these requirements must be maintained in the promotion records.

6.338.1.3
(12-29-2009)
Qualification Resources

(1) Resources are available to Human Resources (HR) professionals who analyze applicants experience to determine if it is of the level, depth and scope required for the position to be filled.

(2) Position Description: The position description contains:

a. Introduction: Provides an overview and brief description of the position;
b. Duties: Describes the activities that the incumbent of the position can be expected to perform; and
c. Factor Levels: Factors 1-9 and associated Factor Level Definitions are derived from the Factor Evaluation System (FES) which identifies the level of experience necessary for each grade level: Factor 1-Knowledge Required; Factor 2-Supervisory Controls; Factor 3-Guidelines; Factor

4-Complexity; Factor 5-Scope and Effect; Factor 6-Personal Contacts; Factor 7-Purpose of Contacts; Factor 8-Physical Demands; Factor 9-Work Environment.

(3) The Classifier's Handbook located on OPM's website at: *http://www.opm.gov/fedclass/clashnbk.pdf* contains the Primary Standard which defines each of the nine FES factors; the levels within each factor; and the point values appropriate for each grade level.

(4) The Introduction to the Position Classification Standards located on OPM's website at: *http://www.opm.gov/fedclass/gsintro.pdf* provides background information and guidance regarding the classification standards for General Schedule (GS) work. It describes the fundamentals for understanding how to use the classification standards; the work to be classified; the process for determining an occupational series; and the development of position descriptions.

(5) *Position Classification Standards* located on OPM's website at: *http://www.opm.gov/fedclass/html/gsclass.asp* define each factor and level required for each specific series and grade. This document provides clarifying examples and a foundation from which an HR Specialist can apply judgment with respect to evaluating the grade level of an applicant's experience. This is a reliable source of information when evaluating an applicant's actual work experience and education.

(6) The Qualification Standards Handbook for General Schedule Positions located on OPM's website at: *http://www.opm.gov/qualifications/index.asp* contains minimum qualification standards that have been established by OPM for GS positions in the Federal Government. It is directed primarily to HR Specialists who need to determine whether applicants meet the minimum requirements for the position being filled. This Handbook provides a variety of information on qualifications, such as how to credit time on a detail, credit military experience, prorate experience, etc. Various factors affect the outcome of an employee's evaluation under minimum qualification requirements (i.e., incomplete applications, relevant information not received by suspense date, time-in-grade requirements, etc.). The use of subject matter experts (SMEs) and the guidance found in the "General Policies and Instructions" section of the Operating Manual for OPM's Qualification Standards for General Schedule Positions, paragraph (d), Crediting Experience is a reliable source of information. An applicant's actual work experience and education, rather than their job occupational series alone, are more reliable factors when evaluating job applicants for minimum eligibility.

(7) The Job Qualification System for Trades and Labor Occupations (Handbook X-118C) located on OPM's website, provides guidance on the three major steps of job element examining which compares the requirements of the job against the knowledges, skills, and abilities of the candidate to determine the best qualified candidates for trade and labor occupations. These occupations are covered under the Federal Wage System (FWS) and include Wage Grade Employees (WG), Wage Leader Employees (WL), and Wage Supervisors (WS).

6.338.1.4
(12-29-2009)
Crediting Part-time Employment

(1) In determining qualifications, part-time employment is credited based on a percentage of a normal work week (usually 35-40 hours per week) for the particular type of employment. An employee who has one year of experience at 20 hours per week would be credited with 50% of a normal workweek (40 hours per week), or a total of 6 months of experience.

(2) Creditable experience should generally be determined on the basis of hours in a pay status (excluding overtime) rather than scheduled hours in order to recognize the service of part-time employees who are required to work additional straight time hours. For more information and detailed instructions, see the OPM's Qualification Standards for General Schedule Positions, Policies and Instructions.

6.338.1.5
(12-29-2009)
Crediting Leave Without Pay (LWOP) and Non-pay Status Toward Promotion and Reassignment

(1) Applying qualification standards involves more than rating an individual's length of experience. Internal and external placement actions should be characterized by evaluations based on whether the individual possesses the necessary knowledge, skills, and abilities to perform the work.

(2) Qualification determinations should be based on an individual's total background with all valid and pertinent experience considered. Thus, all periods of time spent on a job should be credited without regard to limited periods of time away from duties on approved leave (including leave without pay (LWOP)).

(3) Thirty (30) calendar days of LWOP may be credited towards meeting experience requirements; and periods of non-pay status, such as seasonal employment, will be treated as LWOP.

a. Up to 30 calendar days of LWOP for part-time or full-time employees may be credited towards meeting experience requirements for promotion or reassignment, provided the employee possesses the knowledge, skills, and abilities necessary to perform the job;
b. Non-pay status may be credited for a maximum of 30 calendar days within each grade (promotion period);
c. Credit will be prorated on the basis of an employee's tour of duty prior to being placed in non-pay status, up to a maximum of 30 calendar days. Example: An employee working a 40 hour-per-week tour of duty prior to nonpay status will receive 30 calendar days credit. An employee working a 20 hour-per-week tour of duty prior to non-pay status will receive 15 calendar days credit;
d. Intermittent employees have no specified tour of duty; therefore, credit for non-pay status is not given;
e. These instructions also apply to promotions of employees who were former Student Career Experience Program (SCEP) employees. Example: A former employee who had intervening periods of non-pay status at the GS-5 level, before conversion to career tenure, may have 30 calendar days credited toward the GS-7 level of a position classified at two-grade intervals;
f. Although servicing Human Capital Office (HCO), Employment, Talent and Security Division (ETS), Employment Offices (EOs) have the final authority to allow credit for experience, unusual situations should be reviewed on a case-by case basis, with input from supervisors as needed. An example of such situation would be contacting a supervisor for verification of duties claimed as being performed, but which are not reflected in recorded documentation;

g. Periods of LWOP in excess of 30 days may be credited provided that the individual's qualifications are reviewed carefully on a case-by case basis. It is expected that instances where an individual would possess the necessary qualification after an extended period of LWOP will be rare; and
h. Proration of credit for periods of LWOP does not apply to employees who are absent due to compensable injury, or uniformed service. These individuals are generally entitled to be treated as though he or she had never left.

6.338.1.6
(12-29-2009)
One-grade and Two-grade Interval Work

(1) GS positions are normally divided into two categories – those covering one-grade interval work, and those covering two-grade interval work.

a. One-grade interval work has a grade level pattern which increases by one grade increments, i.e., GS-01, 02, 03, 04, 05, etc. The typical grade range for one-grade interval occupations is GS-01 through GS-08, although jobs in some occupations may be at higher grades.
b. Two-grade interval work follows a two-grade interval pattern up to the GS-11 level, i.e., GS-05, 07, 09, 11. From GS-11 through GS-15, such series then follow a one-grade interval pattern (although said positions are still considered two-grade interval in nature). GS-09 and GS-11 represent the first full performance level for most two-grade interval IRS occupations, although variations do exist in other occupations. The use of grades GS-06, 08, and 10 is not prohibited in two-grade interval series. Such grades are unusual, however, and would ordinarily not be in keeping with the normal grade pattern for such work.

(2) When evaluating specialized experience of one-grade interval positions for the purposes of promotion/reassignment into a two-grade interval position, it is important to distinguish the level of experience based on assigned duties and responsibilities and determine whether it is comparable to the next lower grade of the two-grade position being filled. To make a distinction between one and two-grade interval work, one must consider the characteristics and requirements of the work as well as management's intent in establishing the position. In this regard, two key questions should be asked:

a. Is the position one that management established to support and augment the work of a two-grade interval position?; or
b. Is it a developmental position with clear progression to higher-grade levels as a two-grade interval position based on progressively more difficult assignments requiring the application of broad program knowledge, concepts, and principles?

6.338.1.6.1
(12-29-2009)
Differentiating Professional and Administrative Work from Technical and Clerical Work

(1) General Schedule positions are divided into five (5) "categories" of work commonly referred to as PATCO (Professional, Administrative, Technical, Clerical, and Other). The PATCO designation describes the general characteristics of work classifiable under the General Schedule and reflects the typical grade level pattern for a particular occupation. The identification of a position's PATCO designation will assist with evaluating an applicant's experience when moving from a one-graded to a two-graded interval position.

(2) *Professional*: Work classified to a *"professional "* (i.e., two-grade interval) series requires education and training in the principles, concepts, and theories of the occupation. The following are examples of "Professional" occupations: attorney, engineer, mathematician, statistician, operations research analyst, actuary, educator, and revenue agent.

(3) *Administrative*: Work classified to an *"administrative"* (i.e., two-grade interval) series involves the exercise of analytical ability, judgment, and discretion, and the application of a substantial body of knowledge of principles, concepts, and practices applicable to one or more fields of administration or management. The following are examples of "*Administrative*" occupations: HR specialist, budget analyst, support services specialist, management/program analyst, security analyst, Equal Employment Opportunity (EEO) specialist, administrative officer, tax specialist, paralegal specialist, appeals officer, public affairs specialist, language specialist, realty specialist, appraiser, and revenue officer.

(4) *Technical Work*: classified to a "*technical*" (i.e., one-grade interval) series is typically associated with and supportive of a professional or administrative field or occupation. The following are examples of *"Technical"* occupations: HR assistant, tax examining technician, accounting technician, security assistant, computer assistant, management assistant, EEO assistant, budget technician, civilian pay technician, editorial assistant, purchasing agent, supply technician, and contact representative.

(5) *Clerical*: Work classified to a "*clerical*" (i.e., one-grade interval) series involves structured work in support of office, business, or fiscal operations. Clerical work is performed in accordance with established policies, procedures, or techniques; and requires training, experience, or working knowledge related to the tasks to be performed. The following are examples of "Clerical" occupations: secretary, office automation clerk, data transcriber, mail clerk, file clerk, and general clerk.

(6) *Other Work*: This category includes those occupations in the General Schedule that do not clearly fit into one of the above groupings. The series definition or classification standard should indicate whether the series is a one or two-grade interval.

6.338.1.6.2
(12-29-2009)
Evaluating One-grade Interval Work at the Full Working Level with Two-grade Interval Work at the Same Grade Level

(1) Differences between positions classified in one-grade interval occupations and positions classified in two-grade interval occupations are not always obvious. Some tasks are common to both types of occupations, particularly at the higher grade level of the one-grade interval work, and the lower, developmental grade level of two-grade interval work. Although some one-grade interval duties may be similar to those of two-grade interval "trainees," these trainees are in temporary stages of development performing assignments requiring increasingly more judgment and analysis over a period of time. One-grade interval duties are not designed to progress to two-grade interval work. They are designed to support the work of the two-grade interval position.

(2) To illustrate, the following are two sets of examples comparing two-grade interval "developmental" work with one-grade interval work at the "full performance level," with both at the same grade level. Examples cited pertain to the GS-200 Administrative and Assistance Work in the Human Resources Management Group, and the GS-500 Professional/ Administrative and Clerical/ Technical Accounting and Budget Work Group:

- *Example 1*: *GS-201-07 HR Specialist (Classification – developmental to the GS-11 full performance level) and GS-203-07 HR Assistant (Classification – full performance level).* The specialist position requires a higher level of technical program knowledge, i.e., principles and practices of position classification, in addition to the use of analytical/evaluative techniques. The assistant position requires more limited technical program knowledge, i.e.,

set rules, procedures, methods of position classification. The specialist position performs a wider range of technical work assignments based on the higher level of program knowledge required, and with eventual performance of higher level work, e.g., conducting desk audits on wide range of positions, reviewing/advising on organizational changes, making technical recommendations to management, etc. The assistant position performs limited and specific tasks in support of the specialist and is not expected to perform beyond the current set of tasks assigned, e.g., preparation for desk audits, classifying lower grade-level positions, answering general program questions, etc.

- *Example 2*: *GS-560-07 Budget Analyst (developmental to the GS-11 full performance level) and GS-561-07 Budget Technician (full performance level)*. The analyst position requires technical knowledge of financial regulations, methods, and processes for formulating/executing budgets while the technician position requires similar, although less extensive knowledge, related to financial management practices, procedures, and regulations. The analyst position performs technical work relative to formulating budgets, including gathering/analyzing financial data, monitoring expenditures relative to line item obligations, recommending alternative courses of action for expending funds, etc. The technician position performs limited tasks in support of developing budgets, including gathering and consolidating various financial data, verifying claims against obligated funds, receiving/distributing reports, maintaining files, etc.

6.338.1.6.2.1
(12-29-2009)
Evaluating One-grade Interval Work at the Full Working Level for Promotion into a Two-grade Interval Position

(1) As a general rule, it is rare for an applicant occupying a one-grade interval assistant/technician position or who possesses similar background experience to be competitively promoted to a similar or related two-grade interval specialist/analyst position. One (1) year of specialized experience is required, and is usually obtained through a detail or competitive reassignment at the applicant's current grade level, e.g., from GS-203-07 HR Assistant to GS-201-07 HR Specialist. However, there may be situations where one-grade interval assistant/technician work experience qualifies for promotion to similar two-grade interval specialist/analyst positions. OPM's Qualification Standards for General Schedule Positions (General Policies and Instructions) states: "Technician, paraprofessional, and substantive clerical support (i.e., one-grade interval) experience may be qualifying for two-grade interval positions…if the experience demonstrated the KSAO's required to perform the work successfully."

(2) It is imperative that each situation be carefully reviewed on a case-by-case basis to determine if the applicant meets the KSAO's for promotion into a two-grade interval position.

a. Any time technician experience is applied towards the specialized experience requirement for a two-grade interval position, GS-07 level and above, a Senior HR Specialist in the servicing HCO, ETS, EO must approve the determination by signing and dating the decision document.
b. When a request is received to temporarily promote a one-grade interval technician to a two-grade interval position, GS-07 and above, the HR Specialist will request documentation from management for verification of qualifications. After review, if the HR Specialist believes that credit should be granted, a Senior HR Specialist within the servicing HCO, ETS, EO must approve the determination by signing and dating the decision document.

c. To be creditable, this experience should be documented via memorandum from the manager, a Personnel Action Request (PAR), and/or other written documentation.

(3) In determining what constitutes specialized experience, the position description of the position to be filled should be carefully reviewed in order to obtain a description of the duties/responsibilities of the position as well as the KSAOs required to perform the work. The KSAOs defined in the position description are assigned a factor level definition which can be located in the Position Classification Standards. These factor levels can be used as a method to determine the particular level of skill that is needed for both the one-grade interval and the two grade interval positions. This information should then be compared with the applicant's background experience and knowledge to determine to what extent comparability exists between the required KSAOs for the two-grade interval position and the applicant's background and experience. The following example is intended to help differentiate between the duties/responsibilities and KSAOs of a GS-07 HR Assistant (Recruitment & Placement) and a GS-09 HR Specialist (Recruitment & Placement):

- *Example*: *GS-201-09 HR Specialist (developmental to GS-11 level) and GS-203-7 (full performance level)*. The GS-203-07 Assistant will need to have gained experience through the performance of work that meets the same KSAOs required to perform the work of the GS-201 Specialist position at the grade 09 level. This experience can primarily be obtained via detail and/or competitive reassignment to a GS-201-07 level position with promotion potential to a higher grade. Further, the qualification standards require one (1) year of specialized experience equivalent to at least the next lower grade level in the normal line of progression for the position being filled. As such, the GS-203-07 Assistant will need to have successfully performed work for at least one year that is comparable to the GS-201-07 Specialist level; thereby, allowing the GS-203-07 applicant to assume the duties and responsibilities assigned to the GS-201-09 Specialist position with minimal supervisory guidance and direction. To be creditable towards a promotion, the applicant's background and experience will need to have shown evidence of progressively difficult assignments, requiring a broader application of HR-related knowledge, concepts, and principles which clearly demonstrate the possession of the required KSAOs. This experience should be documented via memorandum from the manager, a PAR and/or other written documentation.

(4) While raters may observe some similarities in the duties performed by GS-201 HR Specialists and GS-203 HR Assistants, generally GS-203 HR Assistants use a limited variety of standards and regulations, their assignments often facilitate/support larger projects/assignments of the specialists, and the problems they deal with are usually of a recurring nature and already have precedents. As such, these limitations impact the breadth and depth of knowledge required, the complexity of problem solving, the degree of judgment and discretion used, the applicability of guidelines, and the closeness of supervisory controls.

6.338.1.7
(12-29-2009)
Qualifying GS-343-12 Management and Program Analyst Positions PD# 93042 in W&I

(1) (1)This section provides guidance to HCO, ETS, EOs for determining minimum qualifications for the Management and Program Analyst, GS-343-12 position associated with Position Description 93042 in the Wage & Investment (W&I) Division. This position serves as an analyst, evaluator and advisor to management on the effectiveness and efficiency of assigned program operations. The incumbent conducts analytical studies and or projects to resolve substantive problems or improve effectiveness and efficiency of the operating line and administrative programs.

(2) An SME panel comprised of experts from within W&I and the Human Capital Office (HCO) developed examples of specialized experience for conducting minimum qualifications for the GS-343 Management Analyst position.

(3) Candidates must have one year of specialized experience equivalent to the GS-11 level. Specialized experience is experience that is related to this job and has equipped the candidate with the particular knowledge, skills and abilities to perform successfully the duties of the position and that is typically related to the duties and responsibilities of the position to be filled. The position requires knowledge and skill in adapting analytical techniques and evaluation criteria to the measurement and improvement of program effectiveness and/or organizational productivity. Qualifying experience includes work that involved (but was not limited to):

a. *Planning & Evaluating*: Analyzing various types of inventory/workload reports to prioritize and schedule work to meet program goals (such as conducting workload analysis to determine and project gaps and/or overlaps in production measures). Analyzing workflow to identify delays in processes, variances in quality/quantity or other issues impacting effectiveness/efficiency, and make revisions/recommendations for improvement. Planning, developing and delivering technical training (such as conducting analysis of training needs, the development of plans to meet those training needs, and the actual execution of those training plans to upper level management).
b. *Problem Solving*: Analyzing business measures and comparing against established standards (such as using reports to compile information, and identify unique, unprecedented or unusual issues impacting the operations/and or program). Preparing recommendations for resource requirements to accomplish the project or program (such as changes for improvement, and/or implementation of automated systems for efficiency gains). Producing spreadsheets to manage, track, and report data to facilitate decision making (such as compiling, manipulating and analyzing relevant data obtained from reports, quality review systems, etc., to identify trends, deviation from standards, etc., and make recommendations for improvements). Monitoring systems to identify problems and verify changes are functioning correctly (such as system enhancements or changes implemented in response to new tax law). Conducting studies of work processes to identify, analyze, and recommend solutions to problems in organizational structure, staffing, administrative procedures, work processes and/or distribution. Serving on a team that used management and program analyses for development and deployment of new or modified programs within an operation. Conducting cost benefit analyses, risk analysis, or other technique to determine the best course of action.
c. *Writing*: Producing written information such as headquarters-approved job aids and training materials for a broad audience. Producing written documents to provide recommendations or findings to the next level of

management or above. Writing substantive work reviews that assess employees' performance conformity to laws, rules, regulations and quality standards, and form the basis for employee evaluations.

d. *Influencing/Negotiating*: Persuading others to accept recommendations, cooperate, or change their behavior; working with others towards an agreement; negotiating to find mutually acceptable solutions. Negotiating agreements between various work areas, and coordinating the impact of the project, process, or program with employees and managers. Influencing changes in processes within the centers and/or recommending IRM changes.

6.338.1.8
(12-29-2009)
Selective Placement Factors

(1) Selective placement factors may be established for occupations Servicewide, or for individual positions if they are appropriately justified (such as knowledge of a foreign language).

(2) Selective placement factors are KSAOs that go beyond minimum qualification standards, but are also prescribed as necessary for meeting basic eligibility. These factors are essential for successful performance in the position to be filled and cannot be readily attained after promotion (generally within three to six months) and are applied in the same manner as minimum qualification requirements. Selective placement factors should be used only when they are critical to the proper filling of the position and not merely because they would be desirable. The selective placement factors must be documented and justified by the KSAOs contained in the position description, critical job elements, and/or other job related processes.

(3) Selective placement factors cannot be changed at any time during the promotion action and once established generally should remain consistent for the same type of position unless the duties/responsibilities of the position have changed. When a selective placement factor is used, the justification for its use must be maintained in the promotion records. Examples of appropriate selective placement factors are as follows:

a. Knowledge of a foreign language (if reflected in the position description);
b. Knowledge and abilities pertaining to a certain program or mission, when these cannot be readily acquired after promotion (generally within 3 to 6 months); and
c. Ability in a functional area (for example, ability to evaluate alternative ADP systems).

(4) The following are examples of inappropriate selective placement factors:

a. Additional general or specialized experience;
b. Quality of experience inappropriate to the grade and type of the position to be filled;
c. Additional formal education requirements;
d. Requirement designed solely to eliminate the need for a brief period of training and adjustment (unless the period would be so long as to unreasonably burden the operations of the Service);
e. Requirement that unduly restricts the number of eligible candidates or which is intended to favor a certain candidate; and
f. Requirement not essential to the duties of the immediate vacancy, such as one based on a possible future assignment (except for positions with known promotion potential to advance to a higher grade in the occupation).

(5) Selecting officials and servicing HCO, ETS, EOs are jointly responsible for identifying selective placement factors. Servicing HCO, ETS, EOs have the responsibility for maintaining the documentation of the validity and job-relatedness of the selective placement factors (see OPM's Qualification Standards for General Schedule Positions, Section II. General Policies and Instructions). However, the development of the documentation is a joint responsibility between the Business Operating Division (BOD) and the servicing HCO, ETS, EO.

(6) Additional guidance for selective placement factors can be found in OPM's Qualification Standards for General Schedule Positions.

6.338.1.8.1
(12-29-2009)
Servicewide Selective Placement Factors for GS-526 Occupational Series

(1) The Service completed a validation study of the GS-526 occupation that supported the need for accounting knowledge in order to successfully perform the duties of the GS-526 position. As a result, at the Service's request, OPM revised the classification standard to reflect this accounting knowledge requirement. The Service established a Servicewide selective placement factor to assess a candidate's accounting knowledge as required by the revised classification standard. The selective placement factor is part of the minimum qualification requirements and candidates who do not meet it are ineligible for further consideration.

(2) The selective placement factor requires that candidates provide evidence of accounting knowledge/competency at a level that is equivalent to 6 semester hours of accounting for GS-9 level and below positions and 12 semester hours for positions above the GS-9 level. The accounting selective placement factor can be met in one of 2 ways:

a. Successfully completing the requisite number of accounting hours in an accredited college or university; or
b. Successfully passing a written IRS accounting assessment.

(3) If applicants choose to demonstrate the accounting competency through completion of college credits, the following guidance applies:

a. The 6 semester hour requirement for the GS-9 level and below positions may be met by:

- College Accounting Courses: Normally, college elementary accounting courses require 6 semester hours (or 9 quarter hours) of study; this is considered to be the basic requirement; or
- Business or Commercial School Courses: Accounting or bookkeeping courses in resident business or commercial schools above the high school level which have provided a good working knowledge of the principles and practices of double entry bookkeeping for the proprietorship, partnership, and the corporation may be credited on the basis that 18 clock hours of study is the equivalent of one semester hour.

b. The 12 semester hour requirement for positions above the GS-09 level may be met by:

- An additional 6 semester hours (or 9 quarter hours) in intermediate accounting for a total of 12 hours of accounting for positions above the GS-9 level. The designation of specific college course titles is not feasible;

however, the course work should represent 6 semester hours (or 9 quarter hours) of accounting courses for which elementary accounting serves as a prerequisite

(4) This selective placement factor is applicable to all GS-526 positions Servicewide. All candidates for GS-526 positions, whether selected competitively (i.e. under merit promotion procedures) or non-competitively (i.e. reinstatement eligibles, hardship candidates, etc.), must meet this selective placement factor.

(5) Basic eligibility for GS-526 positions Servicewide will be determined using OPM's Qualification Standards for General Schedule Positions, GS-526 Tax Technician series, in conjunction with the *Group Coverage Qualification Standard for Administrative and Management Positions* as well as the accounting selective placement factor.

6.338.1.8.2
(12-29-2009)
Servicewide Selective Placement Factors for GS-512 Occupational Series

(1) The Service completed a validation study of the GS-512 occupation that supported the need for these specific accounting courses in order to successfully perform the duties of the GS-512 position. A Servicewide selective placement factor was established and approved to assess an applicant's specific accounting knowledge for GS-512 Internal Revenue Agent positions. The selective placement factor is part of the minimum qualification requirements; applicants who do not meet the selective placement factor are ineligible for further consideration.

(2) The qualification standard for GS-512 positions requires 30 semester hours of accounting which can be met by having 24 semester hours in accounting and 6 semester hours in related subjects such as business law, economics, statistical/quantitative methods, computerized accounting or financial systems, financial management or finance.

(3) In addition to the above requirements, applicants must also meet the selective placement factor which requires that, as part of the 30 semester hours of accounting required by the GS-512 qualification standard, the applicant possess five accounting knowledges:

a. Principles of accounting;
b. Intermediate accounting;
c. Cost accounting;
d. Advanced accounting and;
e. Auditing.

(4) The applicant's education and/or experience must support possession of the knowledge, skills and other abilities associated with these specific accounting course competencies.

a. Possession of an accounting degree, or the pre-requisite 24 semester hours in accounting, or a certificate as a Certified Public Accountant meets the 5 accounting knowledges.
b. For applicants qualifying based on the combination of education and experience, HCO, ETS, EOs must verify that the applicant's education and experience provide evidence that they possess the 5 accounting knowledges.

(5) Vacancy announcements for both internal and external consideration should include this selective placement factor information as part of the basic qualification requirements.

6.338.1.9
(12-29-2009)
Superior Academic Achievement (SAA)

(1) OPM's Qualification Standards for General Schedule Positions states that, "In order to be creditable under this Superior Academic Achievement (SAA) provision, SAA must have been gained in a curriculum that is qualifying for the position to be filled." Meeting the requirements for one or more of the SAA provisions will qualify an applicant for positions at the GS-7 level. Failure to meet the SAA provisions will qualify an applicant with 4 years of appropriate college study for positions at the GS-5 level.

(2) Unless an occupational series has an individual occupational requirement (IOR), as defined by OPM's Qualification Standards for General Schedule Positions, SAA is creditable in any degree and can be met through one of the following methods:

a. Class standing; or
b. Grade point average (GPA); or
c. Election to membership in a national scholastic honor society.

(3) SAA applied to a scientific or professional position having positive education requirements must be in a qualifying curriculum as defined by the IOR for each occupational field. For example, to credit SAA in the Internal Revenue Agent Series (GS-512), the IOR specifies that the undergraduate degree requirements must be met by: (1) degree in accounting, that included at least 30 semester hours in accounting or (2) degree in any field that was supplemented by 24 semester hours of accounting and 6 semester hours in related business subjects such as business law, economics, statistical/quantitative methods, computerized accounting or financial systems, financial management, or finance. Therefore, a degree in nuclear medicine that is not supplemented by 24 semester hours of accounting and 6 semester hours in related business subjects would not qualify for SAA for the Internal Revenue Agent position.

(4) SAA applied to administrative and management positions having an IOR with specific undergraduate curriculum requirements must be in a qualifying curriculum as defined by the IOR. Otherwise, any curriculum is qualifying for SAA. For example, the Recreation Specialist Series (GS-188), which is covered under the qualification standard for administrative and management positions, has an IOR and the major field of study must be in general recreation, or one of the appropriate fields of recreation such as outdoor recreation, etc. Thus, a degree in chemistry would not qualify for SAA for the GS-188 series. The Tax Specialist Series (GS-526), which is also covered under the qualification standard for administrative and management positions, has an IOR, but has no specific undergraduate curriculum requirements. Therefore, any undergraduate degree would qualify for SAA for the Tax Specialist series, provided that the class standing, GPA, or honor society requirements contained in OPM's Qualification Standards for General Schedule Positions have been met.

(5) Additional Considerations:

a. Pass/Fail System: Reviewers of applications from applicants seeking to meet the SAA provisions must be aware of the limits on the percentage of course work that was completed on a "pass/fail" basis. If more than 10 percent the total credit was based on pass/fail or similar systems, then the

applicant may not be able to credit their GPA for SAA. For additional information see OPM's Qualification Standards for General Schedule Positions, General Policies and Instructions.

b. Rounding: Applicants' GPAs must be rounded off properly. OPM's Qualification Standards for General Schedule Positions states that a GPA of 2.95 must be rounded to 3.0, while a GPA of 2.94 must be rounded to 2.9. Failure to follow this procedure will lead to improper use of the SAA provisions.

c. Review of transcripts: The educational record of applicants who have changed majors, attended several different institutions, or taken courses only sporadically should be reviewed closely. Course titles and numbers may help determine level. (Courses entitled ″Introduction to...″ or with numbers beginning with A or 1 are almost always lower level courses.) Transcripts noting the level of the student, e.g., freshman or junior, when the courses were taken may help also. If the level of an applicant's courses is not clear, the degree to which the courses relate to each other should be considered in determining whether the level of the course work meets the requirements of the position being filled.

d. Use of SAA: The SAA provision can be applied to either initial appointment or inservice placement actions.

6.338.1.10
(12-29-2009)
Documentation of Education

(1) OPM's Qualification Standards for General Schedule Positions provides guidance in substituting education for work experience. The manual states that proof of appropriate documentation for applicable education may be in the form of an official transcript; a statement from the institution's registrar, dean, or other appropriate official; or equivalent documentation. The Delegated Examining Handbook provides guidance regarding the use of a transcript in documenting education when basic qualifications cannot be determined without it. In order to facilitate consistency with regard to the documentation of education, the Service has determined the following:

a. Internal and external vacancy announcements must include a statement that indicates whether official transcripts, photocopies of transcripts, or other evidence of qualifying education will be required at the time of application. If official transcripts will be required, servicing HCO, ETS, EOs should ensure that timeframes for submitting documents are specified in the vacancy announcement.

b. Do not require applicants to submit official documents as part of their application package when copies are sufficient. An unofficial transcript or a list of courses, grades earned, completion dates, and quarter or semester hours earned can be used as a substitute for the official transcript at the time applicants apply for a job opening. Once selected and prior to appointment, applicants can provide official documentation, for example, an official transcript if they qualify on education. This will provide the opportunity to verify the information first in the application.

c. When qualification decisions for new hires (accessions to IRS) or conversions to new appointments are based wholly or in part on completion of education above high school, servicing HCO, ETS, EOs must obtain official proof of completion before or at entrance on duty.

d. For qualification decisions for IRS applicants for internal IRS vacancy announcements without a minimum educational requirement, servicing HCO, ETS, EOs will rely on the candidate's certification on the application form or appropriate application vehicle for selectees.

e. For qualification decisions for IRS applicants for internal IRS announcements with a minimum educational requirement, servicing HCO, ETS, EOs will rely on copies of transcripts or other evidence from the college or university for selectees.
f. For qualification decisions based on foreign education obtained outside of the United States, servicing HCO, ETS, EOs should visit the Department of Education's website at: *http://www.ed.gov* or go directly to the National Association of Credential Evaluation Services at: *http://www.naces.org* .

6.338.1.10.1
(12-29-2009)
Documentation of Education for Positions With a Minimum Education Requirement

(1) IRS internal applicants: For occupations with a minimum education requirement, the following procedures apply:

a. IRS applicants may certify completed course work on their application as evidence of a degree from an accredited college or university. An applicant may elect the option of downloading transcripts from college/university websites for submission with the application. Photocopies of transcripts are acceptable. For example, the GS-512 occupation standard requires 30 semester hours of accounting or 24 semester hours in accounting and 6 semester hours in related course work.
b. Servicing HCO, ETS, EOs must obtain copies of transcripts or other appropriate evidence from selectees to verify that they have the required 30 hours of course work and that the education is from an accredited college or university. See the OPM's Qualification Standards for General Schedule Positions for the definition of accredited college or university at the OPM website at: *http://www.opm.gov/qualifications/index.htm* or visit the U.S. Department of Education's website at: *http://ope.ed.gov/accreditation*.
c. If the selectee is qualifying based on Certified Public Accountant (CPA) credentials, he/she must provide a copy of the certificate to the servicing HCO, ETS, EO.

(2) New hires or conversions to new appointments: For occupations with a minimum educational requirement, the following procedures apply:

a. When a candidate applies for a position with a minimum education requirement or positive education requirement, the candidate should provide documentation that the applicable education provisions have been met. The candidate may also submit information that outlines educational credentials on an application form, resume, or other appropriate application vehicle. To facilitate verification on the type of degree obtained or course work completed, an applicant may elect to download transcripts from a college or university website for submission with the application. Photocopies of transcripts are acceptable. For example, the GS-512 occupation standard requires 30 semester hours of accounting or 24 semester hours in accounting and 6 semester hours in related course work. The servicing HCO, ETS, EO will need sufficient information that illustrates that the candidate has the required 30 hours of course work.
b. If the candidate is qualifying based on CPA credentials, the candidate must provide a copy of the certificate to the servicing HCO, ETS, EO.
c. When a candidate is selected for a position with a minimum education requirement or positive education requirement, the candidate must provide an official college transcript or an original document from the institution's registrar, dean, or other appropriate official. It must be submitted to the servicing HCO, ETS, EO before or at entrance on duty for verification of the course work , degree, and/or GPA reported on the candidate's application.

d. The servicing HCO, ETS, EO must verify that the selectee has education from an accredited college or university. See the OPM's Qualification Standards for General Schedule Positions for the definition of accredited college or university at the OPM website at: *http://www.opm.gov/qualifications* or visit the U.S. Department of Education's website at: *http://ope.ed.gov/accreditation*

(3) Vacancy announcements must include a statement that indicates whether official transcripts, photocopies of transcripts, or other evidence of qualifying education will be required at the time of application. If official transcripts will be required, servicing HCO, ETS, EOs should ensure that timeframes for submitting documents are specified in the vacancy announcement.

6.338.1.10.2
(12-29-2009)
Documentation of Education for Occupations Without a Minimum Education Requirement

(1) IRS internal applicants: For occupations without a minimum educational requirement, the following procedures apply when qualification determinations will be based on a combination of education and experience:

a. IRS applicants may certify completed course work on their application as evidence of a degree from an accredited college or university. An applicant may elect to submit copies of grade reports or transcript(s) for evidence of appropriate education; however, this is not a requirement.
b. The servicing HCO, ETS, EO must verify that selectee's education was from an accredited college or university. See the OPM's Qualification Standards for General Schedule Positions for the definition of accredited college or university at the OPM website at: *http://www.opm.gov/qualifications/index.htm* or visit the U.S. Department of Education's website at: *http://ope.ed.gov/accreditation*.

(2) New hires or conversions to new appointments: For occupations without a minimum educational requirement, the following procedures apply when qualification determinations will be based on a combination of education and experience:

a. Candidates who apply for a position without a minimum education requirement should provide documentation that the applicable education provisions have been met when combined with experience. The candidate may submit information that outlines educational credentials on an application form, resume, or other appropriate application vehicle. To facilitate verification on the type of degree obtained or course work completed, a candidate may elect the option of downloading transcripts from a college or university website for submission with the application or submit a photocopy of a transcript(s).
b. When an candidate is selected for a position without a minimum education requirement or positive education requirement, the candidate must provide an official college transcript or an original document from the institution's registrar, dean, or other appropriate official. It must be submitted to the servicing HCO, ETS, EO before or at entrance on duty for verification of the course work, degree, and/or GPA reported on the candidate's application.
c. The servicing HCO, ETS, EO must verify that the selectee's education was from an accredited college or university. See the OPM's Qualification Standards for General Schedule Positions for the definition of accredited college or university at the OPM website at: *http://www.opm.gov/qualifications/index.htm* or visit the U.S. Department of Education's website at: *http://ope.ed.gov/accreditation*.

(3) Vacancy announcements must include a statement that indicates whether official transcripts, photocopies of transcripts, or other evidence of qualifying education will be required at the time of application. If official transcripts will be required, servicing HCO, ETS, EOs should ensure that timeframes for submitting documents are specified in the vacancy announcement

6.338.1.11
(12-29-2009)
Diploma Mills

(1) Federal agencies are required to establish procedures to prevent fraud and abuse with regard to education obtained through bogus educational institutions known as diploma mills.

(2) When reviewing applications that illustrate education, there should be evidence of progression toward advanced degrees—for example, Bachelor, Masters, Juris Doctor (JD), or Doctorate with a period of time for each degree to be obtained. Generally, there will be evidence of approximately four years or more for an undergraduate degree, and an additional two years or more for a graduate degree, and so on. Inconsistencies from the norm may indicate education fraud. Some applicants have dual majors—this is not to imply that these applicants have bogus degrees. The list below shows some inconsistencies that may be encountered when reviewing applications and would require additional research:

a. High school diploma or General Education Development (GED) not noted, but application shows advance degrees;
b. Undergraduate degree not noted, but application shows graduate or doctorate degrees;
c. Graduate or doctorate received before the lower degree;
d. One or more degrees received in a short period of time;
e. Multiple degrees received in the same year;
f. Same or similar name to legitimate school, but located in a different state; and
g. Application shows full-time employment during period of college attendance, particularly if employment and college were in different locations.

(3) The following red flags may signal a bogus educational institution:

a. Not accredited by a legitimate accrediting institution recognized by the U. S. Department of Education;
b. Has mail-receiving address, but no physical location of school;
c. Instead of saying that the school is accredited, the institution uses words like pursuing accreditation, licensed, authorized, (state) approved, recognized, chartered;
d. Few, if any, full-time staff;
e. Faculty not listed in catalog;
f. Preoccupation with degree-identification (long list of degrees follow the names of officials);
g. Little or no selectivity in admission policy;
h. Offers “finder’s fee” for new students;
i. Offers discounts for students who pay in cash;
j. Tuition and fees are typically on a per-degree basis rather than a per semester, per quarter, or per course basis;
k. Few, if any, or unspecified, degree requirements;
l. Offers backdated degrees;
m. Pictures of the degree, transcript, school ring, and/or accreditation appear in catalog or on website;

n. Degrees can be obtained in a short time frame, sometimes as little as 7-10 days; and
o. Emphasis placed on credit for work experience and prior life experience.

(4) To see a list of recently reported diploma mills, visit the State of Oregon's website at: *http://www.osac.state.or.us/oda/unaccredited.html* . Additional information on diploma mills can be found at http://www.chea.org/ and at the Department of Education at: *http://www.ed.gov/students/prep/college/diplomamills/diploma-mills.html* .

(5) When verifying the legitimacy of the degree, it is important to rely on reputable sources. Accrediting institutions can be as bogus as the schools they claim to accredit, so both the school and the accreditation may need to be verified. OPM's OPM's Qualification Standards for General Schedule Positions lists a number of publications under References and Sources, including the Directory of Postsecondary Institutions-- a publication of the U.S. Department of Education and National Center for Education Statistics, to verify degrees. Additionally, the U.S. Department of Education shows Nationally Recognized Accrediting Agencies on its website at: *http://www.ed.gov/admins/finaid/accred/index.html* . Regional agencies linked to this website are recognized by the U. S. Secretary of Education as reliable authorities concerning the quality of education or training offered by the institutions of higher education or higher education programs they accredit.

(6) There are some colleges that choose not to be accredited. This does not mean that these colleges are diploma mills; however, the education cannot be used to meet minimum qualification requirements for Federal jobs.

6.338.1.12
(12-29-2009)
Single Agency Qualification Standards for GS-905 Occupational Series

(1) All qualification standards with the exception of the Attorney Series, GS-905 are now included in OPM's OPM's Qualification Standards for General Schedule Positions. Section II of the manual contains guidance, general policies and instructions for interpretation of the qualification standards; Section V contains test requirements; and Section VI contains medical requirements.

(2) OPM does not publish qualification standards for attorney positions but allows agencies to set their own qualification requirements. Generally a Bachelor of Laws (LL.B.) or Juris Doctor (J.D.) degree and membership in a state bar are required. The entry-level grade is usually GS-9, but those with experience may qualify for higher grades.

(3) The OPM Classification Standard for General Attorney Series, GS-905 provides the authority for the requirements stated in this IRM. By OPM's definition, the work of the General Attorney Series, GS-905, requires admission to the bar. Thus, OPM recognizes that admission to the bar is a requirement for the Attorney, GS-905 position. Failure to maintain membership in a state bar provides grounds for removal. *See McGean v. National Labor Relations Board, 15 M.S.P.R. 49 (1983)*. The IRS has an obligation to ensure attorneys maintain Agency qualification standards for the position. The standard certification requirements described below in IRM 6.338.1.13.1 were developed by a workgroup comprised of representatives from General Legal Services, Embedded Small Business/Self-Employed, and HCO – Workforce Relations, HCO, ETS, Policy and Programs Office, and Classification.

(4) The Service has established minimum qualification standards for GS-905 and GS-904 occupations within the IRS. These standards are located in the following portions of this IRM:

a. General Attorney, GS-905 qualification requirements are described in IRM 6.338.13.2
b. Attorney, Estate and Gift Tax qualification requirements are described in IRM 6.338.1.13.3
c. Law Clerk, GS-904 qualification requirements are described in IRM 6.338.1.13.4

(5) Suitability requirements regarding excepted service appointments can be found in IRM 6.731.1 , Suitability Determinations for Employment .

6.338.1.12.1
(12-29-2009)
Bar Membership Certification for All IRS Attorneys

(1) The qualifications for an Attorney, GS-905 position in the Service require an LL.B or J.D. Degree and "admission to the bar." "Admission to the bar" means any status for which the Attorney is authorized to practice law in at least one State, a territory, the District of Columbia, the Commonwealth of Puerto Rico, or the Commonwealth of the Northern Mariana Islands. In jurisdictions which have dual status options, active and inactive, this normally means an attorney must maintain an active status.

(2) Employees appointed as a Federal Attorney, GS-905, must maintain the level of bar membership permitting them to be authorized to practice law. Since authorization to practice as an attorney may vary from state to state, varying documentation may demonstrate that an attorney meets the job qualifications as a Federal attorney. At a minimum the documentation must show:

a. The Attorney is currently authorized to practice law within their bar licensing state or other applicable jurisdiction.
b. If a state jurisdiction allows the attorney to practice law in their state as an attorney for a Federal government entity in an inactive status, the documentation submitted in this respect should clearly state this.

(3) The employee will submit appropriate documentation no later than July 31st, of each year. Managers will certify that they have received this information on the Annual Certification to Practice Law and maintain a copy in the Employee Performance File (EPF). See Exhibit 6.338.1-1 for an example of the certification document.

(4) Determination of the level of authority that will receive and maintain the immediate manager's annual certification will be made by the BOD.

(5) Bar membership certification involving bargaining unit employees is subject to the procedures outlined in the Memorandum of Understanding implemented effective June 29th, 2009.

6.338.1.12.2
(12-29-2009)
Minimum Education and Experience Requirements for Attorneys (General)

(1) The minimum education requirement for the General Attorney Series GS-905-09 is the first professional law degree (LL.B or J.D.).

(2) The minimum education and experience requirements for the General Attorney GS-905-11 are:

a. GS-09 requirement plus one year of professional legal experience; or
b. GS-09 requirement plus the second professional law degree, Masters of Law (L.L.M) which requires one full year of graduate study.

(3) For GS-905-12 to GS-905-15 General Attorney Positions: Professional experience following law school will be considered in determining the appropriate grade level for which an applicant is qualified. In addition, consistent with Group Coverage Standards for General Schedule Positions, the following experience is required:

a. GS-12 – 1 year of specialized experience that is typically in or related to the work of the position to be filled and equivalent to the next lower grade.
b. GS-13 – 1 year of specialized experience that is typically in or related to the work of the position to be filled and equivalent to the next lower grade.
c. GS-14 – 1 year of specialized experience that is typically in or related to the work of the position to be filled and equivalent to the next lower grade.
d. GS-15 – 1 year of specialized experience that is typically in or related to the work of the position to be filled and equivalent to the next lower grade.

(4) Standardized competencies have not been developed for all attorney positions. Specific competencies should be developed based on the position to be filled as appropriate

6.338.1.12.3
(12-29-2009)
Education and Experience Requirements for the GS-905 (Estate Tax) Attorneys

(1) The minimum education requirement for the GS-905-09 (Estate Tax) Attorney position is the first professional law degree (LL.B or J.D.).

(2) The minimum education and experience requirements for the GS-905-11 (Estate Tax) Attorney position are:

a. GS-09 requirement plus one year of professional legal experience; or
b. GS-09 requirement plus the second professional law degree (LL.M.), which requires one full year of graduate study; or
c. GS-09 requirement plus successful completion of a minimum of 24 semester hours (or 36 quarter hours) in accounting and auditing subjects at a member or associate member school of the American Association of Collegiate Schools of Business, or at a residence school above the high school level; or
d. GS-09 requirement plus the possession of a certificate as Certified Public Accountant obtained through written examination in a State, Territory or the District of Columbia, provided the certificate number, date, place of issuance, and whether the certificate was obtained through written examination are clearly stated in the application.

(3) Applicants may also qualify for the GS-905-11 (Estate Tax) Attorney position if the first professional law degree (LL.B or J.D.) is acquired and the applicant's record shows superior law student work or activities, as demonstrated by one of the following:

a. Academic standing in the upper third of the law school graduating class; or
b. Work or achievement of significance on the law school's official law review; or
c. Special high-level honors for academic excellence in law school, such as election to the Order of the Coif; or
d. Winning of a moot court competition or membership on the moot court team which represents the law school in competition with other law schools; or

e. Full-time or continuous participation during at least one school year in legal aid program as opposed to one-time, intermittent, or casual participation; or
f. Summer law office clerk experience which involved legal or quasi-legal, not clerical, work; or
g. Other equivalent evidence of clearly superior achievement.

(4) Minimum education and experience requirements for positions above GS-11 are the requirements for the next lower grade, plus one-year experience in Federal Estate Tax work at, or comparable to the next lower grade.

(5) When all the following conditions are met, certain experience gained in the Internal Revenue Service may also be accepted as qualifying for the GS-905 (Estate Tax) Attorney positions, GS-11 and GS-12.

a. Employee's educational attainments, or experience, or combination of the two, substantially exceed those required at the next lower grade under these standards and clearly indicate ability to perform work of the type to be assigned. Such education and/or experience (e.g. as a Revenue Agent, Special Agent, Revenue Officer, or Supervisory Tax Technician, etc.) must be evaluated on its individual merit with respect to the duties, degree of independence, and responsibility typical of the level of the position to be filled; and
b. Employee meets the minimum requirements for appointment to the GS-905 (Estate Tax) Attorney position (i.e., the first professional law degree - LL. B or J.D. - plus admission to the bar of the type that authorizes the practice of law); and
c. Employee has a minimum of 3 years of professional or quasi-professional experience, at least six months of which must have been at the same grade level of the position to be filled; and
d. Employee has the background, ability, and interest to perform satisfactorily the duties of the position to be filled.
e. If after lateral appointment is made under the above conditions, the employee appointed will be expected to clearly demonstrate his/her ability to perform the work of his/her new position in a satisfactory and professional manner before he/she is promoted to a higher-graded GS-905 (Estate Tax) Attorney position.

6.338.1.12.3.1
(12-29-2009)
Duties, Knowledges, Skills and Abilities for GS-905 (Estate Tax) Attorneys

(1) Attorneys (Estate Tax) and Law Clerks (Estate Tax) generally determine the liability for Federal Estate and Gift taxes. Successful performance as an Attorney (Estate Tax) requires the knowledge of and the ability to interpret and apply State and local laws in determining property or property interests included in a deceased person's estate and Federal laws and regulations relating to estate and gift tax.

(2) The Attorney (Estate Tax) must use:

a. Knowledge of business, financial and accounting and property appraisal methods for the valuation of real and personal property and other property interests of the deceased person;
b. Ability to analyze numerous facts and allegations and determine their acceptability and completeness;
c. Ability to search for, locate and develop information from a wide variety of sources (legal documents and records, realtors, attorneys, accountants, members of the decedent's family, appraisers; etc.);

d. Ability to apply judgment and make decisions in determining liability for Federal Estate and Gift taxes while making proper legal references to court decisions, precedent, etc;
e. Skill in oral and written expression to report, explain and convince others with regard to all significant findings; and
f. Effectiveness in personal contacts.

6.338.1.12.3.2
(12-29-2009)
Standard Oral Interview for GS-905 (Estate Tax) Attorneys

(1) Candidates who meet the minimum education requirements will be required to report for an interview to determine whether they possess the personal qualities essential to successful performance in the position. The interview findings will be based on the observance and evaluation of highly important personal characteristics. (The final rating on the interview will not take into account the applicant's technical knowledge of a subject or employment history).

(2) Notice will be given in advance of the date and place of the standard interview. Candidates may be required to pay their own expenses for any travel necessary for these interviews.

(3) Only those applicants who affirmatively demonstrate the personal qualities necessary for successful performance of the duties of the position will be determined eligible for appointment.

6.338.1.12.3.3
(12-29-2009)
Qualification Inquiry for GS-905 (Estate Tax) Attorneys

(1) The qualification inquiry by means of personal investigation or by voucher may be conducted during the rating process.

(2) The inquiry is designed to secure information needed to assist in the determination of the quality level of the applicant's experience, general suitability for Federal employment, and the appropriate number of bonus points to be assigned.

(3) Inquiry shall be made of a minimum of three persons who have personal knowledge of the applicant's work or educational background. Present supervisors shall not be contacted if the applicant indicates that such contact shall not be made. If less than three persons are available, an explanation of the fact must be entered in the record.

6.338.1.12.4
(12-29-2009)
Minimum Education and Experience Requirements for Law Clerk

(1) There are no separate standards for the position of Law Clerk, GS-904. Applicants who meet all requirements except for bar membership may be appointed to the position of Law Clerk, GS-904. Applicants so appointed must be admitted to the bar within 14 months or be separated.

6.338.1.13
(12-29-2009)
Determining the Normal Line of Progression

(1) In some instances, there may not be a position one grade lower in the normal line of progression or the organization may not have a position that is one level lower than the position to be filled. In such instances, for internal placement actions only, one year of specialized experience equivalent to the second lower level within the organization is creditable. For outside applicants (i.e., those without current or prior Federal competitive or excepted service), one year of specialized experience equivalent to at least the next lower level is required. This guidance is based on the OPM Qualification Standards for GS Positions, Policies and Instructions, Section E, Paragraph 3(o). In determining whether there is a position at the next lower level in the normal line of progression, the

organizational structure is considered. The organizational structure is defined as the organizational entity under the immediate supervisory position. This provision addresses positions properly classified within existing organizations:

a. If a position to be filled is supervisory, the organizational entity is the unit directly under that supervisory position. Within this entity, any position one grade lower and directly subordinate to the supervisory position is in the normal line of progression, if the experience in the subordinate position is qualifying for the position (e.g., a Unit Manager position is vacant, the positions within that Unit constitute the organizational entity, or a Section Chief position is vacant, the positions within that section constitute the organizational entity).
b. If the position to be filled is non-supervisory, the organizational entity is the unit under the immediate supervisor of the position to be filled. Within this entity, any position one grade lower than the position to be filled is in the normal line of progression if the experience in the subordinate position is qualifying for the position to be filled.
c. Though a position may exist in the next lower level within an organization, the position must also be qualifying for the position to be filled. If it is not, then a second lower banded/graded position may be used.

(2) Based on OPM's Qualification Standards for General Schedule Positions, Policies and Instructions, Section E, Paragraph 3(n): One year specialized experience provision for banded positions--If groups of positions have been placed in pay or grade bands that group two or more GS grades together, HCO, ETS, EOs will need to define the type and level of experience required to perform the work of the position to be filled. Positions in the DM and SM paybands are defined by supervisory knowledge, abilities and skills. The level of experience required to perform the work of the position to be filled is determined by the placement in the organization, within the payband, and the level of progressively responsible experience in the managerial field. Applicants need only one year of the identified experience, either equivalent to a lower level within the band or to the next lower level band. Employees entering a position in a payband that encompasses a single GS grade or two or more GS grades must:

a. Have at least one year specialized experience equivalent to the next lower payband or grade; and
b. Meet the required quality and level of experience to be eligible to compete for jobs in the next higher-level payband.

(3) Below are examples of qualification determinations when there is no position at the next lower level in the normal line of progression within an organizational structure:

- *Example 1*: The business unit has a vacant IR-332-06 (FM-12) frontline manager position in the Mainframe Operations Branch. There is no intervening IR-07 (FM-11) or GS-11 in the normal line of progression in the Mainframe Operations Branch. An IR-332-08 (FM-10) Frontline Manager can be promoted to the IR-332-06 (FM-12) position, provided he/she has one year of specialized experience equivalent to the IR-08.
- *Example 2*: The business unit has a vacant frontline manager position, IR-962-07 (FM-11) in the Accounts Management Operations Unit. There is no intervening IR-08 (FM-10) or GS-10 in the normal line of progression in the Accounts Management Operations Unit. A Lead GS-962-09 can be

promoted to the IR-962-07 (FM-11) position, provided he/she has one year of specialized experience equivalent to the IR-09.

- *Example 3*: An IR-09 (FM-09) frontline manager applies for a vacant IR-340-02 DM position (encompasses GS-11, 12, & 13) located in the Compliance Services Operations Department. To qualify the IR-09 (FM-09) must possess one-year of specialized experience equivalent to next lower level of the IR-340-02 position, which would be IR-08 (FM-10) or GS-10. However, there is no intervening IR-08 or GS-10 in the normal line of progression under the DM position, the IR-09 (FM-09) is eligible and can be promoted into the vacant IR-340-02 DM position provided he/she meets the specialized experience and the quality and level of experience required to compete at the next higher-level payband.

6.338.1.14
(12-29-2009)
Qualifications for IRS Payband System Positions

(1) As required by 5 USC § 9509(b)(3), employees covered under the IRS Payband System are to be treated as if they are GS employees for the purpose of applying other laws and regulations governing GS employees, except as otherwise provided in 65 FR 79433, OPM Criteria for IRS Broadbanding Systems. The IRS Payband System covers the Senior Manager (SM), Department Manager (DM), and Frontline Manager (FM) paybands as follows:

a. SM – multi-graded payband that encompasses second level managerial positions and first level managerial positions that report directly to a member of the Senior Executive Service and formerly classified at the GS-14 and 15 grade levels.
b. DM – multi-graded payband that encompasses second level managerial positions located in the Service Centers and formerly classified at the GS-11, 12 and 13 grade levels.
c. FM – single-graded paybands that encompass managerial positions not covered under the SM or DM paybands and formerly classified at the GS-5 through 15 grade levels.

(2) In accordance with OPM's OPM's Qualification Standards for General Schedule Positions and Supervisory Guide, employees must demonstrate in their work experience and/or training that they possess the ability to perform successfully the duties of a specific supervisory position, and must demonstrate the ability to acquire the particular knowledge, skills and competencies for successful performance.

(3) Time-in-grade requirements do not apply under the IRS Payband System. Time-in-band is not applicable.

6.338.1.14.1
(12-29-2009)
Specialized Experience

(1) Movement from one payband to another payband, or from a GS grade into a payband that encompasses one or more GS grade levels, requires one year of specialized experience equivalent to the next lower level payband or GS grade in the normal line of progression. Specialized experience must demonstrate the knowledge, skills, and abilities necessary for successful job performance and is typically in or related to the work of the position to be filled.

6.338.1.14.2
(12-29-2009)
Certification Process for Qualifying Campus Department Managers for Senior Manager Positions in the 340/343 Series

(1) A process has been established for the BOD Embedded HR Director(s) to certify that the specialized experience of a Campus DM IR-340-02 Program Manager position is qualifying experience for the IR-340-01 and IR-343-01 SM positions. By signing and dating the Certification Statement for Campus Department Managers in Exhibit 6.338.1-2, the Embedded HR Director(s) where the DM position is located, is certifying that the specialized experience in the IR-340-02 position is qualifying for IR-340-01 and IR-343-01 SM positions and that the candidates with one year of DM experience:

a. Possess the necessary level of management skills, abilities, and attributes to successfully perform the work of the position; and
b. Possess the necessary level of professional/technical competence for the position.

(2) This certification should be retained within the BODs and with the HCO, ETS, EOs to support these qualification determinations. Upon certification of qualifying experience, HCO, ETS, EOs document the DM applicant's possession of the required one year specialized experience during the rating process on a qualification sheet.

(3) This signed certification statement applies only to IR-340-02, Program Managers who are applying for IR-340-01 or IR-343-01 SM positions. It is important to note that DM candidates, who are determined minimally qualified using this certification process, will be qualified for IR-340-01 and IR-343-01 SM positions Servicewide.

(4) Servicing HCO, ETS, EOs are responsible for ensuring and documenting that each DM applicant possesses the required one year of specialized experience. Thus, for competitive actions, servicing HCO, ETS, EOs must include the following in each merit promotion package:

a. A statement that indicates the certification was used along with the OPM OPM's Qualification Standards for General Schedule Positions to determine if each applicant met the minimum qualification requirements of the position;
b. A copy of the signed certification statement; and
c. A qualification sheet for each applicant, annotated to reflect the certification was utilized to assist the rater in making the minimum qualification determination.

(5) For competitive and non-competitive actions, the remarks section for the Personnel Action Request (PAR) should be annotated to reflect the certification process was utilized in making the qualification determination.

6.338.1.14.3
(12-29-2009)
Management Selection Program for Payband Positions

(1) IRM 6.335.1.22, Management Selection Program (MSP), outlines the competitive process for employees who apply for IRS payband positions through the MSP process. HCO, ETS, EOs must follow this staffing qualification guidance for selection of all temporary and permanent managers (except Executives) Servicewide who apply through MSP.

6.338.1.14.4
(12-29-2009)
Highest Previous Rate and Temporary Promotions in the Payband

(1) Highest Previous Rate will not be used to set pay upon termination of a temporary promotion into or out of a position covered by the IRS Payband System, regardless of the length of the temporary promotion. Upon termination of the temporary promotion, pay will be set as if the temporary promotion had not occurred. Refer to the IRS Pay Setting Guide, Chapter 11, Paybands, the Frontline Manager Payband Pay Administration Guidance, dated December 29, 2005 (amended July 2006), and the Senior Manager and Department Manager Paybands Pay Administration Guidance dated March 19, 2006, for additional guidance.

6.338.1.15
(12-29-2009)
Maximum Entry Age Restrictions

(1) 5 USC § 3307(d) prohibits the establishment of a maximum entry age for Federal positions, except as provided below.

a. 5 USC § 3307 authorizes the head of an agency to establish a maximum entry age for original appointment to positions of law enforcement officers or firefighters; and
b. 29 USC § 633a permits agencies to establish a maximum age requirement only in instances where they have proven to the Equal Employment Opportunity Commission that age is a bona fide occupational qualification necessary for the performance of the duties of a particular position.

(2) 5 USC § 3312 (a)(1) requires federal agencies to waive maximum age rules for veterans' preference-eligible applicants unless the age requirement is essential to the performance of the work.

a. Treasury has determined that individuals selected for Criminal Investigator or law enforcement positions will not exceed a maximum age entry requirement of 36 years of age on the date of their selection. The date immediately preceding the individual's 37th birthday will be the final date for selection. Preference eligibles described in (2) above are allowed to apply and be considered regardless of age.

6.338.1.16
(12-29-2009)
Minimum Entry Age Restrictions

(1) 5 USC § 3301 authorizes the establishment of a minimum entry age for Federal positions. Unless otherwise specified, applicants for positions in the Service must be at least 18 years of age, or 16 years of age with the following conditions:

a. Have graduated from high school or been awarded a certificate equivalent to graduating from high school; or
b. Have completed a formal vocational training program; or
c. Have received a statement from school authorities agreeing with their preference for employment rather than continuing their education; or
d. Be currently enrolled in a secondary school and either work only during school vacation periods or work part-time during the school year under a formal student employment program.

(2) Additional information relating to minimum entry age requirements can be found in the OPM's Qualification Standards for General Schedule Positions (Policies and Instructions, Other requirements or provisions), and 5 CFR § 551.601.

6.338.1.17
(12-29-2009)
Physical and Medical Standards (General)

(1) Information pertaining to medical and physical qualifications required of certain occupations can be located in IRM 6.339.1, Medical Qualification Determination Requirements, 5 CFR Part 339, and 5 CFR Part 930.

6.338.1.18
(12-29-2009)
Motor Vehicle Operators

(1) Detailed qualification standards for motor vehicle operators and incidental motor vehicle operators can be found in the OPM's Qualification Standards for General Schedule Positions Handbook.

(2) Medical and physical requirements for motor vehicle operators are located in IRM 6.339.1, Medical Qualification Determination Requirements.

Exhibit 6.338.1-1 (12-29-2009)
Annual Certification to Practice Law

ANNUAL CERTIFICATION TO PRACTICE LAW

It is the obligation of every manager who supervises attorneys, GS-905, to ensure that the attorneys annually provide documentation that they are eligible to practice as a Federal attorney. It must be verified that documentation was received no later than July 31st of each year

EMPLOYEE CERTIFICATION:

Employee's Signature/Date: _____

MANAGER CERTIFICATION:

I certify that _____(Insert Employee's Name) presented documentation supporting eligibility to practice as a Federal attorney by July 31st of this year.

Manager's printed name/position title: _____

Manager's Signature/Date

Exhibit 6.338.1-2 (12-29-2009)
Certification Statement for Campus Department Managers

Certification Statement for Campus Department Managers

Specialized experience in this IR-340-02 position has been determined as supervisory or program management experience that is qualifying for 340/343 SM positions. The skills significant for success are demonstrated by the total background of the candidate and affirms evidence that he/she:

a. Has the necessary level of supervisory or managerial skills, abilities, and attributes to perform the work successfully; and

b. Possesses the necessary level of professional or technical competence for the supervisory position to be filled.

Particular attention should be directed to education, training, or experience that has provided candidates with a grasp of supervisory or managerial theories, techniques, and practices.

This signed certification statement only applies to IR-340-02, Program Managers who are applying for IR-340-01 or IR-343-01 SM positions.

Note: This certification will be used in conjunction with OPM's Qualification Standard for General Schedule Positions and the OPM Supervisory Guide.

_____	_____
Embedded HR Director, W&I	Date
_____	_____
Embedded HR Director, SB/SE Division	Date