



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.339.1

AUGUST 19, 2022

EFFECTIVE DATE

(08-19-2022)

PURPOSE

- (1) This transmits revised IRM 6.339.1, Medical Qualification Determination Requirements.

MATERIAL CHANGES

- (1) Editorial changes, including updates to organizational titles, were made throughout this IRM for clarity.
- (2) IRM 6.339.1.1, Program Scope and Objectives was included.
- (3) IRM 6.339.1.4.1, Oversight Responsibilities was moved under Program Scope and Objectives.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.339.1, Medical Qualification Determination Requirements, dated December 02, 2015.

AUDIENCE

All business units

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IRS Human Capital Officer

6.339.1

Medical Qualification Determination Requirements

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6.339.1.1
(08-19-2022)
Program Scope and Objectives

- (1) **Purpose.** IRM 6.339.1 provides Servicewide policy, standards, requirements, and guidance relating to the administration of medical and physical qualification determinations. This IRM must be read and interpreted in accordance with pertinent law, government-wide regulations, Department of Treasury (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, if current and applicable.
- (2) **Audience.** Unless otherwise indicated, the policies, authorities, procedures, and instructions contained in this IRM apply to all business units. Bargaining unit (BU) employees should review negotiated agreement provisions relating to subjects in the IRM. Should any of these instructions conflict with provisions in the negotiated agreement, the agreement prevails for BU employees.
- (3) **Policy Owner.** The Human Capital Office (HCO), Office of HR Strategy (OHRS), Policy and Audits (P&A).
- (4) **Program Owner.** HCO, OHRS, P&A, Employment, Restructuring and Security Policy Branch (ERSP).
- (5) **Primary Stakeholders.** HCO, Talent Acquisition (TA) Division, Office of HR Operations, Employment Operations (EO) Division, and Strategic Talent Analytics & Recruitment Solutions Division.

6.339.1.1.1
(08-19-2022)
Background

- (1) The Office of Personnel Management (OPM) has established medical standards and physical requirements for certain government positions which must be met in order for the applicant/incumbent to successfully and safely perform the duties of the position. The positions, which are listed by occupational series, can be found in the Medical Requirements section of OPM's Operating Manual, General Schedule Qualification Policies.
- (2) OPM's medical standards for most occupations do not go beyond the requirement that employees must be capable of carrying out the essential duties of their position.
- (3) Medical standards or physical requirements must be waived when there is sufficient evidence that an applicant or employee, with or without reasonable accommodation, can perform the essential duties of the position without endangering the health and safety of the individual or others.
- (4) Medical and/or physical qualification waiver requests for preference eligibles require approval by OPM.

6.339.1.1.2
(08-19-2022)
Authority

- (1) 5 CFR 339 Medical Qualification Determinations at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B>
- (2) Public Law 107-296, Homeland Security Act of 2002 at: <https://www.congress.gov/>

6.339.1.1.3
(08-19-2022)
Responsibilities

- (1) The IRS Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for P&A.
- (2) The Director, P&A, or designee will serve as a member of Criminal Investigation's (CI) Medical Advisory Committee (MAC).

- (3) P&A, ERSP will maintain oversight of CI adjudication of medical waivers for applicants and incumbents by conducting periodic reviews as part of its Accountability Program.
 - (4) The business units are responsible for establishing procedures that will ensure the requirements contained in this IRM are met.
- 6.339.1.1.4
(08-19-2022)
Program Management and Review
- (1) P&A, ERSP will conduct periodic reviews of program requirements. Refer to IRM 6.10.1.2, IRS Human Capital Assessment and Accountability Framework for program oversight requirements.
 - (2) Requests for medical waivers are housed in a centralized SharePoint and accessible to P&A, ERSP.
 - (3) P&A, ERSP will conduct annual review of the IRM to ensure it is current and consistent with law, rule and regulation.
- 6.339.1.1.5
(08-19-2022)
Program Controls
- (1) P&A, ERSP will review all requests for modifications in medical qualifications.
 - (2) CI's MAC consists of medical experts, the Office of Equity, Diversity and Inclusion and P&A representatives.
- 6.339.1.1.6
(08-19-2022)
Terms
- (1) A medical standard is a written description of the medical requirements for a particular occupation based on a determination that a certain level of fitness of health status is required for successful performance.
 - (2) A physical requirement is a written description of job-related physical abilities which are normally considered essential for successful performance in a specific position.
- 6.339.1.1.7
(08-19-2022)
Related Sources
- (1) OPM General Schedule Qualification Policies, Medical Requirements at: <https://www.opm.gov/>
 - (2) OPM Job Grading Standards for Trades, Craft and Labor Positions, Motor Vehicle Operating at: <https://www.opm.gov/>
- 6.339.1.2
(12-02-2015)
Request to Establish New Medical or Physical Requirements
- (1) New medical or physical requirements are established to identify any medical and/or physical condition which might put the employee at an increased risk to themselves or to others due to potentially hazardous work activities or conditions.
 - (2) New medical or physical requirement requests are submitted to HCO, P&A, ERSP and forwarded to the Director, Office of Human Capital Strategic Management, Department of the Treasury for approval.
- 6.339.1.3
(11-03-2009)
Fuel Compliance Agent and Fuel Compliance Officer Medical and Physical Requirements Approved by Treasury
- (1) Treasury has approved medical and physical requirements for the Fuel Compliance Agent (FCA), GS-0512 and Fuel Compliance Officer (FCO), GS-1101 positions. FCAs and FCOs are employed in the Excise Fuel Tax Group of the Small Business/Self-Employment Division.
 - (2) The duties performed by both the FCA and FCO positions require tasks which are exacting and involve the responsibility for the safety of self and others.

Both positions require the incumbent to be free of any condition that would hinder full, efficient performance of the duties of this position or that would cause the individual to be a hazard to themselves or others.

- (3) The FCA position requires dual duties and responsibilities. The duties include conducting tax audits and performing tasks involving the collection and analysis of toxic fuels in order to enforce and promote compliance with motor fuel laws.
 - a. Medical and physical requirements were approved and established as a job qualification requirement for the FCA position effective March 31, 2009.
- (4) An FCO performs duties which involve the collection and analysis of toxic fuels to enforce and promote compliance with motor fuel tax laws.
 - a. Employees were placed into the FCO position in September 1995 during implementation of Phase III of the Dyed Diesel Fuel Program.
- (5) Physical requirements for the FCA and FCO positions are:
 - a. Peripheral vision sufficient to conduct inspections, be aware of surroundings, and prevent and avoid potentially dangerous situations;
 - b. Ability to visually differentiate between colors to determine if a sample needs to be submitted to a laboratory for testing;
 - c. Ability to walk, stand, bend, and stoop for two-hour periods during inspection operations;
 - d. Ability to regularly lift 10-15 pounds and, on various occasions, may have to lift up to approximately 30 pounds while climbing stairs and/or ladders; and manual dexterity with comparatively free motion of fingers, wrists, elbows, shoulders, hips and knee joints is also required; and arms, hands, legs, and feet must function sufficiently in order to perform the duties satisfactorily.

6.339.1.3.1
(11-03-2009)
**Fuel Compliance Agent
and Fuel Compliance
Officer - Medical
Surveillance Program**

- (1) The Medical Surveillance Program is a medical evaluation program that requires an FCA and FCO applicant or incumbent to undergo periodic physical examinations to demonstrate continued capacity to safely and effectively perform the duties of the position. The physical examinations are conducted by contracted physicians outside of IRS and are scheduled by the business operating division.
- (2) The Medical Surveillance Program requires that physical examinations be conducted as follows:
 - a. Pre-appointment – Successful completion of a physical examination is required prior to entrance on duty.
 - b. Periodic – Successful completion of a biannual physical examination is required to remain in the occupational field.
 - c. Exit – A physical examination will be conducted when an incumbent retires or otherwise leaves the position.
- (3) If at any time an FCA or FCO cannot pass the periodic examination, reasonable accommodations may be considered to determine if they can perform a different position.

6.339.1.4
(12-02-2015)

**Delegation of Authority
to IRS for Medical
Qualifications for
Treasury Enforcement
Agent (TEA) GS-1811
Positions**

- (1) The Homeland Security Act of 2002 mandated the transfer of the U.S. Customs Service and the U.S. Secret Service to the Department of Homeland Security, and the transfer of the Bureau of Alcohol, Tobacco and Firearms to the Department of Justice. As a result, IRS is the only organization within Treasury with TEA, GS-1811.
- (2) On February 20, 2004, Treasury delegated its authority to the IRS for medical qualification of TEAs.
- (3) On December 14, 2012, Treasury permitted the IRS to re-delegate its authority to approve or deny medical waivers not requiring OPM approval to the Chief, CI Division.

6.339.1.5
(11-03-2009)

Motor Vehicle Operators

- (1) The physical standards for motor vehicle operators, are contained in OPM Job Grading Standards for Trades, Craft and Labor Positions.
- (2) At least once every four years, each agency will ensure that employees who operate government-owned or leased vehicles are medically able to do so without undue risk to themselves or others.
- (3) These standards are applicable to:
 - a. GS-0512 Fuel Compliance Agents
 - b. GS-1101 Fuel Compliance Officers
 - c. GS-1811 Special Agents
 - d. GS-1802 Tax Fraud Investigative Assistant
 - e. GS-0083 Police Officers
 - f. GS-0085 Security Guards
 - g. All individuals designated as incidental operators