



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.362.1

FEBRUARY 23, 2023

EFFECTIVE DATE

(02-23-2023)

PURPOSE

- (1) This transmits the new Internal Revenue Manual (IRM) 6.362.1, External Pathways Programs.

MATERIAL CHANGES

- (1) IRM 6.362.1 provides Service-wide policy, standards, requirements and guidance relating to the administration of employment in the External Pathways Programs. This IRM must be read and interpreted in accordance with pertinent law, Government-wide regulations, Treasury Human Resources Directives and applicable case law. All previous Service-wide policies, 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 Interim Guidance HCO-06-0714-0001, Internal Revenue Service (IRS) External Pathways Programs (Internship, Recent Graduates and Presidential Management Fellows Programs).

AUDIENCE

All Operating Divisions and Functions

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6.362.1

External Pathways Programs

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6.362.1.1
(02-23-2023)
Program Scope and Objectives

- (1) **Purpose.** This IRM provides guidance and requirements for External Pathways Programs positions in the Service. The Service-wide External Pathways Programs are used to supplement the competitive examining process as part of an overall workforce planning strategy. External Pathways appointments cannot comprise most of a business units' accessions for any entry-level positions.
- (2) **Audience:** Unless otherwise indicated, the policies, authorities, procedures and instructions contained in this IRM apply to all business units.
- (3) **Policy Owner:** The Human Capital Office (HCO).
- (4) **Program Owner.** The HCO, Office of HR Operations (OHRO), Talent Acquisition (TA), Program Execution Office (PEO).
- (5) **Primary Stakeholders.** The HCO, OHRO, TA, Employment Operations (EO) Division and Strategic Talent Analytics and Recruitment Solutions (STARS) Division.

6.362.1.1.1
(02-23-2023)
Background

- (1) This IRM is part of the Service-wide effort to provide IRS Human Resource practitioners with the most current policies and procedures from the HCO, TA Division.
- (2) On December 27, 2010, Executive Order 13562 established the External Pathways Programs. The External Pathways Programs provide a clear path to Federal Internships and potential careers in the Federal Government for students and recent graduates. Positions in the External Pathways Programs are excepted from the Competitive Service. The Office of Personnel Management (OPM) issued final regulations implementing the External Pathways Programs on July 10, 2012.

6.362.1.1.2
(02-23-2023)
Authority

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

Title	Part	Subpart	Chapter	Section	Description
5	III	A	21	2108	Veterans
5	III	B	33	3318	Examination, Certification and Appointment
5	III	B	33	3319	Examination, Certification and Appointment
5	III	F	75	7501	Adverse Actions

- (2) Executive Order 13562 - Pathways Programs at <https://www.federalregister.gov/presidential-documents/executive-orders#>:

President	Year	Executive Order	Description
Barack Obama	2010	13562	Pathways Programs

(3) Regulations - Code of Federal Regulations at <https://www.ecfr.gov>:

Title	Chapter	Subchapter	Part	Subpart(s)	Description
5	I	B	213	A	Excepted Service
5	I	B	300	F	Employment (General) - Time in Grade Restrictions
5	I	B	302	A	Employment in the Excepted Service
5	I	B	315	B & G	Career and Career Conditional Appointments
5	I	B	353	B & C	Restoration of Duty from Uniformed Service or Compensable Injury
5	I	B	362	A, B, C & D	Pathways Programs
5	I	B	752	D	Adverse Actions

- (4) Office of Personnel Management's (OPM) Qualification Standards at <https://www.opm.gov/policy-data-oversight/classification-qualifications/general-schedule-qualification-standards/>.
- (5) OPM Pathways Programs Handbook at <https://www.opm.gov/policy-data-oversight/hiring-information/students-recent-graduates/reference-materials/pathways-programs-handbook.pdf>.
- (6) Treasury's Human Capital Issuance System (HCIS) Transmittals at <https://my.treas.gov>:

HCIS Chapter	Transmittal Number	Description
362	13-001	Treasury's Pathways Programs (Internship, Recent Graduate, and Presidential Management Fellows)
302	14-002	Excepted Service Employment

6.362.1.1.3
(02-23-2023)
Roles and Responsibilities

- (1) **OPM.** The OPM prescribes External Pathways Programs regulations and has a critical oversight role to ensure that agencies comply with the Executive Order to follow merit systems principles, apply veterans' preference and use these programs as a supplement to, rather than a substitute for, the normal competitive hiring process. As part of this oversight role, OPM's Director may establish caps on the number of External Pathways participants who may be appointed or converted in any External Pathways Programs within a specific agency or throughout the Federal Government, as provided in the regulations. The Recruitment Policy and Outreach Office at the OPM is dedicated to supporting the implementation and use of the Programs across the Federal Government. Success and continued use of the External Pathways Programs is contingent on careful and timely coordination between Treasury, IRS' HCO, Business Unit

Pathways Coordinators, Managers/Supervisors and Pathways participants to ensure adherence to program requirements.

- (2) **Department of Treasury.** Treasury serves as the agent in all matters pertaining to the External Pathways Programs. In addition to general oversight of the program, Treasury will:
 - a. Execute a Treasury MOU with the OPM and IRS;
 - b. Ensure the regulatory and policy requirements of the External Pathways Programs are met;
 - c. Identify a Treasury External Pathways Programs Officer and Treasury PMF Coordinator for the Department who are responsible for the overall management of the programs;
 - d. Provide policy and technical guidance to the IRS on External Pathways Programs;
 - e. Provide training, as needed, to IRS' External Pathways Programs Coordinators;
 - f. Ensure appropriate oversight to include making determinations and any Treasury caps on the use of External Pathways Programs and, if necessary, rescinding IRS' authority to use External Pathways Programs and
 - g. Provide for equal employment opportunity in the External Pathways Programs without regard to race, ethnicity, color, religion, sex (including pregnancy and gender identity), national origin, age, disability, sexual orientation, genetic information or any other non-merit-based factor. This requirement includes the methods by which the agency will accept applications, assess candidates, rate and arrange qualified applicants and ensure adherence to veterans' preference.
- (3) **HCO.** The HCO is responsible for ensuring IRS' External Pathways Programs are administered in a manner that provides External Pathways participants a positive experience in the Service. The HCO will:
 - a. Biannually execute an MOU with Treasury;
 - b. Ensure IRS' use of the External Pathways Programs is based on a workforce planning strategy supported by the business units;
 - c. Issue IRS policy guidance and interim guidance when appropriate;
 - d. Ensure adherence to all provisions of the regulations, MOU and Treasury's policy guidance, including reporting requirements and
 - e. Ensure all labor/management obligations are met.
- (4) **HCO, TA, PEO and STARS Divisions.** The PEO and STARS are responsible for issuing policy guidance for the External Pathways Programs. To accomplish this, the PEO and STARS will:
 - a. Designate an IRS External Pathways Programs Coordinator who will manage the Presidential Management Fellows (PMF) Program;
 - b. Ensure IRS' use of the External Pathways Programs is based on workforce planning conducted by the business units;
 - c. Ensure adherence to all provisions of the regulations, MOU and Treasury's policy guidance, including reporting requirements;
 - d. Participate in any required OPM and/or Treasury training sessions;
 - e. Plan, coordinate, implement and monitor all activities relating to IRS' External Pathways Programs;

- f. Provide oversight to ensure all External Pathways Programs announcements are accurate and administered in accordance with the OPM's regulations as well as Treasury and IRS policies and guidance;
 - g. Provide oversight to ensure an External Pathways Participant Agreement is executed with each External Pathways Programs participant by no later than two weeks after the participant's entry on duty;
 - h. Provide all necessary policy program oversight as well as guidance or instruction to customers regarding the objectives, requirements, and operations of the programs;
 - i. Ensure a record of participant documentation is maintained to include, but not limited to, participant agreement, eligibility confirmation (e.g., meets definition of a full- or half-time student, or is a recent graduate), training plans, and mentoring agreement;
 - j. Provide all required reports to Treasury upon request and
 - k. Establish an accountability/process review to ensure compliance with program requirements.
- (5) **Business Units.** Each business unit is required to submit a hiring plan for inclusion in the Service-wide External Pathways Programs hiring plan for the annual Treasury Report. The hiring plan is developed by using other hiring plans to fill the business units' vacancies (e.g., merit promotion, veterans' hiring authorities, hiring persons with disabilities, delegated examining, etc.). The business units will:
- a. Budget permitting, provide measures in its workforce planning strategy to ensure an adequate number of permanent positions are available to convert External Pathways Programs participants who successfully complete their program requirements. Generally, management has already determined permanent positions are available at the time the hiring plan is developed;
 - b. If a business unit uses the External Pathways Internship Time Limited/ Not-to-Exceed (NTE) appointments, they must do so judiciously for short-term appointments to complete temporary projects and perform labor-intensive tasks not requiring subject-matter expertise (e.g., to fill traditional summer positions) and
 - c. Failure to adhere to hiring plans may result in Treasury and/or the OPM revoking IRS' use of these programs.
- (6) **Managers and Supervisors.** Managers and supervisors must enter into a Participant Agreement with each Program participant that clearly identifies expectations, including a general description of duties, evaluation procedures, work schedules and minimum eligibility requirements for conversion to a term or permanent position in the Competitive Service.
- (7) **External Pathways Programs Participants.** An external Pathways participant is an individual appointed under one of the Programs. The participant must sign a Participant Agreement and follow the Program requirements set out in their Participant Agreement.
- (1) The PEO reserves the right to impose reporting requirements, as deemed necessary, to monitor and review use of the IRS' External Pathways Programs.

6.362.1.1.5
(02-23-2023)
**Commonly Used
Acronyms**

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

Acronyms	Definitions of Acronyms
USC	United States Code
CFR	Code of Federal Regulations
GPA	Grade Point Average
U.S.	United States
OPM	Office of Personnel Management
Treasury	Department of Treasury
IRS	Internal Revenue Service
HCO	Human Capital Office
TA	Talent Acquisition
EO	Employment Office
PEO	Program Execution Office
P&A	Policy and Audit
LERN	Labor/Employee Relations & Negotiations
EEO	Equal Employment Opportunity
PMF	Presidential Management Fellows
NTE	Not-to-Exceed
ERB	Executive Review Board
MOU	Memorandum of Understanding
SES	Senior Executive Service
SL	Senior Leader
IDP	Individual Development Plan
EOD	Entry on Duty
JOA	Job Opportunities Announcement
PPO	Pathways Programs Officer
VP	Veterans' Preference
PD	Position Description
IOR	Individual Occupational Requirement
TMS	Talent Management System
GS	General Schedule
PRL	Priority Employment List
RPL	Reemployment Priority List

CTAP	Career Transition Assistance Plan
ICTAP	Interagency Career Transition Assistance Plan
POD	Position of Duty
STEM	Science, Technology, Engineering, and Mathematics
USERRA	Uniformed Services Employment and Reemployment Act
TIG	Time in Grade

6.362.1.1.6
(02-23-2023)

Terms and Definitions

- (1) **Advanced Degree:** A professional or graduate degree [e.g., Master's, Ph.D. or Juris Doctorate (J.D.)] from an accredited academic institution.
- (2) **Advertisement:** A notice to the public on USAJOBS which provides information on a job opportunity announcements (JOA), as well as instructions on how to apply for the JOA through USAJOBS or the agency's website.
- (3) **Appointment:** Any personnel action that brings an individual onto the rolls of an agency.
- (4) **Appointment Extension:** An agency may extend a time limited appointment of an Intern who meets eligibility criteria for one additional year up to the maximum allowable time in the Program. An agency may extend the appointment for an External Recent Graduate or PMF for up to 120 days to cover rare or unusual circumstances or situations. IRS' External Pathways MOU must identify the criteria for approving extensions.
- (5) **Break in Program (applies to Career Interns and Interns NTE):** A period of time in which an intern is working, but unable to attend classes, or attending classes but not working. While breaks in program are uncommon, they are permissible in certain circumstances.
- (6) **Break in Service:** The time when an employee is no longer on the payroll of an agency. A separation of less than three calendar days is not considered a break in service. In computing creditable service for benefits such as leave accrual and reduction in force (RIF) retention; however, a separation of four or more calendar days is considered to be a break in service and the days of separation are subtracted from the employee's total creditable service.
- (7) **Certificate Program:** Post-secondary education, in a qualifying educational institution, equivalent to at least one academic year of full-time study that is part of an accredited college-level, technical, trade, vocational or business school curriculum.
- (8) **Competitive Service:** All civilian positions in the Federal Government that are not specifically excepted from the Civil Service laws by or pursuant to statute, by the President or OPM under Rule VI, and that are not the Senior Executive Service (SES) or Senior Level position (SL).
- (9) **Developmental Assignment (applies to PMFs):** An assignment lasting four to six months that is full-time, outside of the PMF's normal duties and immediate office, and which provides managerial or technical responsibilities that will help prepare the PMF for conversion.

- (10) **Entrance on Duty (EOD) Date:** The date on which a person completes the necessary paperwork and is sworn in as an employee.
- (11) **Excepted Service:** Unclassified service, unclassified Civil Service or positions outside of the Competitive Service and the SES. Excepted service positions have been excepted from the requirements of the Competitive Service by statute, Executive Order or OPM regulation.
- (12) **Executive Resources Board (ERB) (applies to PMFs):** Senior official(s) who have been given responsibility for executive resources management and oversight by the designated agency head. The individual(s) review each PMF's conversion package and certify whether PMFs have successfully completed Program requirements.
- (13) **Individual Development Plan (IDP):** A strategic road map that employees can use to create and track their career planning, professional development and training activities. It should include the participant's target position, learning objectives, and developmental requirements.
- (14) **Intern:** A current student who has been appointed to the Internship Program for an initial period that is expected to last more than one year.
- (15) **Intern Not-to-Exceed (NTE):** A current student who has been appointed to the Time Limited Internship Program for an initial period that is not expected to last more than one year.
- (16) **Job Opportunities Announcement (JOA):** A Federal job announcement for hiring opportunities that is required to be posted on USAJOBS.
- (17) **Merit System Principles:** The nine basic principles in accordance with which Federal Executive Branch personnel management should be implemented. Other, more specific, provisions of Title 5 of the United States Code (USC) and OPM regulations are intended, in large part, to apply these principles.
- (18) **Non-Competitive Conversion:** The changing of an employee from one appointment to another appointment without competition under the same or a different authority in the same agency.
- (19) **Notice of a Recruitment Event:** An agency advertisement or JOA on USAJOBS informing applicants how to submit an in-person application at a recruitment event, as well as instructions on an alternative method of applying to the JOA if candidates are unable to attend the event.
- (20) **Participant Agreement:** A required written agreement between every agency and External pathways participant that clearly identifies expectations, including a general description of duties, evaluation procedures, work schedules and minimum eligibility requirements for conversion to a term or permanent position in the Competitive Service.
- (21) **Pathways MOU:** A required written agreement that every agency must sign prior to utilizing the external Pathways programs. This document, which is renewed every 2 years, outlines how an agency will administer the Pathways programs (e.g., with respect to accepting applications and assessing candidates).
- (22) **Pathways Programs Officer (PPO):** An individual who is responsible for program administration plans, including coordinating recruitment and on-

boarding processes, and ensuring that mentors are assigned, as appropriate, and that IDPs are established. The PPO also serves as a liaison to the OPM by providing them with implementation updates, clarifying technical and programmatic issues, sharing best practices and lessons learned and submitting applicable reports.

- (23) **Pathways Programs Participant:** An individual who has been appointed to one of the Pathways programs.
- (24) **Pathways Programs Supervisor:** An individual who is responsible for managing a Pathways participant(s).
- (25) **Preference Eligible:** Veterans who have been separated from the Armed Forces under honorable conditions and who served on active duty during a war or in a campaign or expedition, for which a campaign badge has been authorized, or during particular defined periods. It also includes disabled veterans and, under certain circumstances, the mothers, spouses or unmarried widows or widowers of certain veterans.
- (26) **Presidential Management Fellow (PMF):** An individual who has been appointed to the PMF Program.
- (27) **PMF Coordinator:** An individual who is responsible for administering IRS' PMF program, including coordinating recruitment and on-boarding, and ensuring that mentors are assigned and IDPs are established. The PMF Coordinator serves as a liaison to the OPM by providing them with implementation updates, clarifying technical and programmatic issues, sharing best practices and lessons learned and submitting applicable reports. The PPO may also serve as the PMF Coordinator.
- (28) **PMF Finalist:** An individual who applied to the PMF program and was selected by the OPM to become eligible for an appointment to a PMF Fellowship.
- (29) **PMF Talent Management System (TMS) (applies to PMF Finalists and PMFs):** The OPM database used to create accounts, search for and appoint PMF Finalists and post JOAs and developmental and rotational assignments for PMFs.
- (30) **Qualifying Educational Institution:** A public high school whose curriculum has been approved by a State or local governing body, a private school that provides secondary education as determined under State law or a home-school that is allowed to operate in a State and any of the following educational institutions or curricula that have been accredited and recognized by the Secretary of Education to include a technical or vocational school, two- or four-year college or university, graduate or professional school (e.g., law school or medical school) or a post-secondary home-school curriculum.
- (31) **Recent Graduate:** An individual who has been appointed to the Recent Graduate Program.
- (32) **Rotational Assignment:** An assignment lasting one to six months that can be offered at the agency's discretion.
- (33) **Schedule D:** The schedule established by Executive Order 13562 which are designed to appoint individuals to the various External Pathways Programs.

- (34) **Term Appointment:** An appointment made to a position in the Competitive Service for a period that is expected to last longer than one year, but no more than four years, when the need for an employee's services is not permanent.
- (35) **USAJOBS:** The Federal Government's official one-stop source for Federal jobs and employment information and the mechanism by which the OPM publishes information supplied by agencies about positions they intend to fill using one of the External Pathways Programs.

6.362.1.2
(02-23-2023)
**External Pathways
Programs**

- (1) While each of the three External Pathways Programs is unique, the following elements are common among each of the Programs:
 - a. All positions under the Service's External Pathways Programs must meet the following criteria (does not apply to the External Pathways Internship NTE Program):

Number	Criteria
I	Be identified in the Workforce Planning Strategy as a hiring tool to be used for entry-level trainees;
II	Ensure participants can qualify based on education, including any selective placement factors or positive education requirements that are part of a position's individual occupational requirements (IOR);
III	Provide promotion potential (career ladder) and
IV	Have established formal training and development program to include mentorship required for the External Recent Graduate and Presidential Management Fellows (PMF) Programs. Although this is not required of the External Pathways Career Internship Program, it is encouraged. This is not required of the External Time Limited Internship Program because these appointments are temporary appointments with not-to-exceed (NTE) dates.

- (2) It has been a long-standing policy of Treasury and the IRS that the requirements for employment in the External Pathways Programs is normally the same as the OPM's requirements for employment in the Competitive Service and written tests required for Competitive appointments are waived for appointments in the Excepted Service. Within both the Competitive and Excepted Service, the requirements for positions under the General Schedule are also applicable to positions under other pay plans, except for positions under the Federal Wage System.
- (3) **Standard Position Descriptions** are used as follows:
 - a. External Interns whose positions fall under the General Schedule (GS) must be classified as Student Trainees, in the xx99 series of the appropriate occupational group. For example, an intern being developed for a Revenue Officer position in the 1169 series would be placed under a position description entitled: GS-1199, Student Trainee (Revenue Officer).

- b. External interns whose positions fall under the Federal Wage System (FWS) must be classified as student trainees, in the xx01 series of the appropriate occupational group. For example, an intern being developed for a Custodial Work Inspector in the 3566 series would be placed under a position description entitled: WG-3501, Student Trainee (Custodial Work Inspector).
 - c. For External Recent Graduates or PMF opportunities, please use an appropriately classified position description. A search may be conducted in HCO's SPD search at <https://organization.ds.irsnet.gov/sites/HCOETS/PMC/SPDLibrary/SitePages/Home.aspx>. If a position descriptions needs to be developed, please contact the servicing HCO Position Management/Position Classification specialist assigned to your business unit.
- (4) **Job Opportunities Announcements** (i.e., public notice) must include the following:
- a. Prior to requesting to fill vacancies through the External Pathways Programs, it is imperative that appropriately classified standard position descriptions and hiring templates are established prior to the announcements opening;
 - b. All External Pathways Internship and Recent Graduate vacancies must be advertised under the IRS' External Pathways Programs and must provide public notice through the OPM's and Treasury's automated employment system at
 - c. All Presidential Management Fellows (PMF) vacancies must be advertised in the OPM's Talent Management System (TMS) via the PMF Portal at <https://portal.pmf.gov/index.aspx>. The TMS is accessible only to current Finalists seeking a Fellowship and is mandated by the OPM PMF Program Office.
 - d. The announcement must include information about program requirements to meet eligibility for non-competitive conversion to a permanent appointment in the Competitive Service and must contain pertinent information about the position to which the participant may be converted (e.g., position title, pay plan, series, and promotion potential);
 - e. Announcements for the External Pathways Internship and Recent Graduate Programs must be posted for a minimum of five business days unless, based on previous recruitment and hiring trends and activity, the business units and EOs must have an adequate number of candidates that can be obtained within a shorter time period;
 - f. Any decision to open an External Pathways Programs announcement for fewer than five days, or to set a limit to the number of applications which will be accepted, must be documented in the vacancy case file with the business unit's rationale, and must be supplied prior to advertising;
 - g. The minimum time an announcement can be open is three business days;
 - h. The announcement cannot open or close on a non-workday;
 - i. The absolute minimum open period is through 11:59 p.m. Eastern Time on a workday following the opening date; and
 - j. If setting a limit on the number of applications accepted, all applications received until 11:59 p.m. Eastern Time on the date the limit is reached must be considered.

- (5) **Assessment tools** should be:

- a. Consistent with the intent of the External Pathways Programs. Business units using an assessment (as opposed to the unranked method) should develop assessments that measure important job-related competencies (e.g., writing, problem-solving, attention to detail, oral communication, etc.), and not job experience.
- b. For positions including Administrative Career With America (ACWA) covered positions most of which are at the GS-5/7 level under the Recent Graduate Program, the assessments used may be any valid and job-related assessment (including the OPM's ACWA and USA Hire assessments developed by the IRS in conjunction with their subject-matter expert(s)).

Note: ACWA is also commonly referred to as the Luevano Consent Decree.

(6) **Priority Reemployment List (PRL)** requirements include the following:

- a. In accordance with 5 CFR Part 302.304, eligible Excepted Service employees who apply for reemployment consideration will be registered on the Treasury-wide Priority Reemployment List (PRL) for two years;
- b. It is mandatory to consider candidates on either the Treasury or IRS-specific Priority Reassignment List (PRL) which is exclusive to the Excepted Service prior to announcing the position;
- c. Prior to selecting an applicant into the Excepted Service, the PRL must be cleared again;
- d. The IRS is required to notify the Treasury if it has an employee who becomes eligible for placement on the PRL so that all Treasury agencies can be notified of PRL eligible candidates and
- e. External Pathways appointees selected from external announcements/ registers are Excepted Service appointments and are exempt from provisions of the Reemployment Priority List (RPL), Career Transition Assistance Plan (CTAP), and Interagency Career Transition Assistance Plan (ICTAP).

(7) Requirements for **Accepting Applications** are as follows:

- a. All applications for External Pathways Internship and Recent Graduate Programs will be accepted through the OPM's and Treasury's automated hiring system for efficiency of program operations and to ensure the capture of data used to conduct analyses, meet reporting requirements and maintain accountability and oversight of the programs;
- b. All applications for the PMF Program will be accepted through the OPM's TMS through the PMF Portal at <https://portal.pmf.gov/index.aspx>. The TMS provides for efficiency of program operations and ensures the capture of data used to conduct analyses, meet reporting requirements and maintain accountability and oversight of the programs;

(8) **Overall Eligibility and Qualification Requirements** - To be eligible for consideration, external applicants must meet the following criteria:

- a. **Citizenship:** Pathways participants must be U.S. citizens to be eligible for any Pathways Appointment.

Note: Alternatively, the IRS may include an option to appoint a non-citizen to any Pathways Program in an IRS-specific policy provided that the policy:

Number	Requirements
I	Outlines a method to ensure the participant has been lawfully admitted to the United States as a permanent resident or is otherwise authorized to be employed;
II	Applies only if the Service is authorized to pay aliens under the annual Appropriations Act ban and any agency specific enabling and appropriation statutes; and
III	Identifies a process to ensure the participant has received U.S. citizenship prior to conversion to the Competitive Service.

;

- b. **Minimum Qualifications:** Candidates applying to the External Pathways Internship Program must meet qualification requirements outlined in the Treasury's Interim Pathways Internship Qualification Standard. Candidates applying to the External Recent Graduates Program must meet the OPM qualification standards (including any written test that is part of the qualification standard). The applicable qualification requirements must be stated in all Pathways announcements.
 - c. **Program Specific Requirements:** External Pathways candidates must meet all eligibility requirements as stated for each announced position (e.g., medical qualification for law enforcement positions); and
 - d. **Employees serving under Career or Career-Conditional appointments in the Competitive Service are eligible to apply for the External Pathways Programs through external recruitment procedures.** The selected employee(s) must be notified in advance and sign a written statement confirming they understand the outcome of voluntarily leaving the Competitive Service to accept an Excepted Service appointment which does not guarantee non-competitive conversion to a permanent appointment in the Competitive Service.
- (9) When **rating, ranking, and referring qualified applicants**, the following must be considered and applied:
- a. In accordance with the provisions of 5 CFR Part 302, external applicants may be rated using either:

Number	Requirements
I	The Unranked Method or Category-like rating ensuring veterans' preference is applied accordingly. Treasury mandates the use of Category-like rating process with very few exceptions. Approval for use of an unranked method should be obtained from the IRS' Pathways Programs Coordinator prior to announcing;
II	The method used must be identified prior to posting the announcement and may vary according to the type of position, number of qualified candidates anticipated, skill set required, grade level, etc. or

III	For Pathways positions, including those covered by the OPM's Administrative Careers with America (AWCA) which is also known as the Luevano Consent Decree, the assessments used may be any valid and job-related assessment. These assessments include the OPM's ACWA/Luevano Consent Decree Assessment, USA Hire, or assessments developed by the PEO in conjunction with their subject-matter experts.
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- b. Veterans' preference must be applied in accordance with 5 CFR Part 302; and
- c. In accordance with 5 USC Chapters 3318(c) and 3319(c) as described in the Delegated Examining Operations Handbook, the pass over of a preference eligible with a compensable service-connected disability of 30 percent or more requires Treasury's and the OPM's approval prior to making an alternate selection.

(10) When preparing **certificates**, the following must be applied:

- a. When merging categories under the category-like rating process, selections must be from within the highest quality category regardless of the number of candidates as all candidates are considered equal;
- b. Preference eligibles receive absolute preference within each quality category. If a preference eligible is in the quality category, the selecting official may not select a non-preference eligible unless a request to pass over the preference eligible is submitted and approved in accordance with 5 USC Chapter 3318;
- c. If two or less candidates (preference or non-preference) remain in the highest quality category, selections may be made from a merged category consisting of both categories. A merged quality category will list all preference eligibles ahead of non-preference eligibles and
- d. If three or more candidates exist in the highest quality category, categories A and B cannot be merged.

(11) **Appointments:**

- a. May be made once all program eligibility and qualification requirements have been met and verified. Official transcripts must be requested and reviewed prior to appointment;
- b. External Pathways Recent Graduate applicants who are within nine months of obtaining an Associates, Bachelors, Masters, professional, Doctorate, vocational, or technical degree or certificate from a qualifying educational institution may apply for an External Recent Graduate opportunity. These individuals must, however, meet the definition of an External Recent Graduate in 5 CFR Part 362.302 prior to appointment and
- c. The selected employee(s) must be notified in advance and sign a written statement confirming they understand the outcome of voluntarily leaving the Competitive Service to accept an Excepted Service appointment which does not guarantee non-competitive conversion to a permanent appointment in the Competitive Service.

(12) **Accepting a Position in the Excepted Service**

- a. Current permanent IRS employees and candidates from other Federal agencies serving on a Competitive Service Career or Career-Conditional

appointment are eligible to apply for the External Pathways Recent Graduate and Internship Programs through external recruitment procedures;

- b. If selected, employee(s) must be notified in advance and sign a written statement confirming they understand the outcome of voluntarily leaving the Competitive Service to accept an Excepted Service appointment which does not guarantee non-competitive conversion to a permanent appointment in the Competitive Service and
- c. Candidates with prior Competitive status who are selected without a break in service to an External Pathways appointment will continue their current retirement coverage, Thrift Savings Plan (TSP) participation and health and life insurance coverages.

(13) **Trial Period** - Participants in the Excepted Service are required to serve a trial period under the External Pathways Programs. Time spent under the trial period counts toward completion of the probationary period and career tenure if converted to the Competitive Service in accordance with 5 CFR Part 315.201.

(14) **Compensation:**

- a. The rules for setting pay upon initial appointment under the External Pathways Programs are governed by the pay administration rules of the pay system or pay plan of the participant;
- b. In determining the participant's compensation, the business units may also use any applicable pay flexibilities available under that pay system or pay plan (e.g., pay retention, superior qualifications, and special needs pay-setting authority) and
- c. If used, pay flexibilities are subject to approval and must be identified in the vacancy announcement.

(15) **On-Boarding** - In addition to regular on-boarding procedures, all External Pathways participants are required to attend sessions providing general information on the Excepted Service appointment in the External Pathways Programs.

(16) **Performance Evaluations and Progress Reviews**

- a. Pathways Program participants are covered under IRS' Performance Evaluation Program;
- b. Participants must be placed on performance plans establishing performance elements and standards that are directly related to acquiring and demonstrating the various leadership, technical and/or general competencies expected of the participant, as well as the elements and standards established for the duties assigned and
- c. External Pathways Internship Program participants on a position description classified in the XX99 series as a "Student Trainee" are placed on the performance elements and standards of the position for which they are being trained and developed.

(17) **Mentor Volunteers:**

- a. **Responsibilities** - Mentors serve as informal teachers, guides and counselors for External Pathways Recent Graduate and PMF participants. They help motivate and challenge mentees while providing them with the organizational knowledge to help them succeed in a Federal career. Mentors are responsible for assisting in the professional growth of

External Interns (recommended but not required), External Recent Graduates (mandatory), and PMF appointees (mandatory) and will:

Number	Requirements
I	Sign an agreement identifying the parameters/goals of the relationship;
II	Set aside time to meet with the mentee;
III	Advise the mentee on how to develop job skills and set realistic career goals;
IV	Serve as an advisor and advocate for mentee;
V	Offer positive and constructive feedback and
VI	Coach the mentee on effective problem-solving techniques for workplace issues.

- b. **Qualifications** - Volunteers must be eligible to serve as a mentor and meet the following requirements.

Number	Requirements
I	The mentor must have a minimum of twelve months Service experience above the full working level of the position for which the program participant (mentee) was selected;
II	The mentor must be available for the approximate timeframe of the mentee's time in the program;
III	The mentor must not be subject to leave counseling or under a leave restriction letter;
IV	The mentor must have a minimum if a Fully Successful performance rating and not be under a performance improvement letter;
V	The mentor must be outside of the program participants' direct supervisory chain of command; and
VI	The mentor must take the required mentor training classes.

Note: If at any time during the mentor-mentee relationship the mentor fails to fully meet the qualification requirements, the mentor will be replaced by another mentor volunteer who fully meets the qualification requirements.

- (18) **Program Restrictions** - Participants hired under a specific External Pathways Program **cannot** be non-competitively converted to any other External Pathways Program. Participants must apply along with all other eligible applicants for these programs.

- (19) **Conversions to Competitive Service:**

- a. External Pathways Programs participants who successfully complete all the program requirements as outlined by 5 CFR Part 362 may be eligible for non-competitive conversion to a term or permanent position in the Competitive Service;
- b. Conversion should be effective the next available pay period following the completion of program requirements and
- c. Students in the External Pathways Time Limited (NTE) Internship Program are not eligible for conversion.

(20) **Conversion to Term Appointments:**

- a. The option to convert an External Pathways participant to a Term Appointment is provided in accordance with Executive Order 13562 to allow flexibility when budgetary or other resource constraints prevent the IRS from converting an employee to a permanent position at the time the employee successfully completes the program;
- b. An External Pathways participant who is non-competitively converted to a Competitive Service term appointment may be non-competitively converted to a permanent Competitive Service appointment prior to the expiration of the four-year Term appointment;
- c. If not converted into a permanent Competitive Service position, the employee must be separated upon completion of the four-year Term appointment and
- d. Under no circumstances should the option to convert to a Term appointment be used to further evaluate performance. Performance must be observed and evaluated while the employee is participating in the Pathways Programs.

(21) **Terminations:**

- a. As a condition of employment, an External Pathways appointment expires upon completion of the Program on the Not-to-Exceed date established for an External Time Limited Intern Appointment or expiration of approved extension. By then, the business unit must non-competitively convert the External Pathways Internship participant, if eligible, by no later than 120 days after completion of all program requirements or terminate employment in accordance with 5 CFR Part 362 (non-competitive conversion eligibility does not apply to External Pathways Time Limited/NTE participants);
- b. If, for any reason, a participant does not satisfactorily complete the External Pathways Programs requirements as outlined in the participant agreement, the participant must be removed from the program;
- c. Those participants who were selected into a program from an Excepted Service announcement, and have Competitive status from previous Federal service, will require coordination with Labor/Employee Relations and Negotiations (LERN) to take appropriate action to terminate or find placement into another position, if appropriate, and
- d. External Pathways participants not converted must be terminated at the end of their appointment or when they no longer meet program requirements. The business units must work closely with the PEO Pathways Coordinator and their servicing Labor/Employee Relations and Negotiations (LERN) representative to accomplish this termination action.

(22) **Waiver of Requirements** - Waivers requested for any requirement under the IRS External Pathways Programs policy or MOU may be approved in rare and unusual circumstances. Business units must send a written request in

advance, with justification, to the PEO office. The PEO office will forward all requests to the Treasury External Pathways Programs Officer for appropriate action. There is no guarantee the waiver will be approved.

(23) **Records Retention:**

- a. The EOs and business units are required to retain a temporary record sufficient to allow reconstruction of the action(s), including documentation on how participants were rated and ranked, for two years or until after the program has been formally evaluated by the OPM, whichever comes first (unless records must be retained for a grievance or EEO investigation) and
- b. Records relating to positions covered by the ACWA/Luevano Consent Decree must be kept indefinitely.

6.362.1.2.1
(02-23-2023)
**External Pathways
Internship Program**

- (1) **Definition.** The intent of the External Pathways Internship Program is to develop a pipeline of talent for future use in IRS. If IRS determines through its workforce planning process that it needs to use some external internship appointments for purely temporary work, it may do so for short-term temporary appointments with a specific not-to-exceed (NTE) date to complete temporary projects, perform labor-intensive tasks not requiring subject-matter expertise or to fill traditional “summer” jobs.

(2) **Veterans’ Preference:**

- a. In all cases, veterans’ preference must be applied in accordance with 5 CFR Part 302. In addition, the pass-over of a preference eligible with a compensable service-connected disability of 30% or more requires prior Treasury and the OPM approval and
- b. If the preference eligible is not selected, a pass -over or objection must be prepared and sustained prior to a non-veteran being selected.

(3) **Program Eligibility and Qualifications.** To be eligible for program consideration, all applicants must meet the following criteria:

- a. Citizenship Requirement - Please refer to 6.362.1.2 (8)(a);
- b. Must be a current student in a Department of Education accredited high school, college (including four-year colleges/universities, community colleges, and junior colleges); professional, technical, vocational and trade school; advanced degree programs or other qualifying educational institution pursuing a qualifying degree or certificate and enrolled on at least a part-time basis (as defined by the institution in which the student is enrolled) throughout the duration of the appointment unless IRS has approved a break in program. Following is a link for the Department of Education’s Database of Accredited Post Secondary Institutions and Programs: <https://ope.ed.gov/dapip/#/home>;
- c. Must meet the qualifications standards of the position. Candidates who apply for the External Pathways Internship or Time Limited (NTE) Internship Programs must meet qualification requirements outlined in Treasury’s Interim Pathways Internship Qualification Standard;
- d. All candidates must meet all qualification and program eligibility requirements as stated for each announced position and
- e. External Pathways Internship and Time Limited (NTE) Internship Program eligibility requires that every semester, Interns must maintain good academic standing with an overall GPA of 2.0 or higher on a 4.0 scale. In-

terns will be required to provide an official transcript at the end of each semester to demonstrate they are maintaining a student status and are successfully completing their coursework.

- (4) **Appointments** - The following conditions apply to individuals appointed to the External Pathways Internship and Time Limited (NTE) Internship Programs:
- May be to any position classified in the XX99 series of the appropriate occupational group (or XX01 for the Federal Wage System);
 - May be at any grade level for which the Intern is qualified under the Treasury's Interim Qualification Standards for Interns;
 - May be to one-grade or two-grade interval positions. In general, Interns that are eligible for conversion should have target positions which are two-grade interval positions;
 - The duties of the Intern position must be related to either the Intern's academic or career goal (this is not required for Time Limited Interns with NTE dates);
 - The Intern's job offer letter and External Pathways Participant Agreement must clearly state whether the Intern is purely temporary (with an NTE date) or has eligibility for conversion to the Competitive Service and
 - If a business unit makes External Pathways Time Limited (NTE) appointments, they must be used judiciously for short-term appointments to complete temporary projects to perform labor-intensive tasks not requiring subject matter expertise.
- (5) **Work Schedule/Assignments:**
- Interns are eligible to work either a part-time, full-time or seasonal work schedule during the duration of the appointment;
 - Per the Federal Employees Part-time Career Employment Act of 1978, part-time hours must be between 16-31 hours per week or 32-64 hours per pay period;
 - Intermittent schedules may be permitted only for Time Limited (NTE) Intern appointments;
 - Work schedules must be agreed upon by the Intern and supervisor and documented in the Participant Agreement and signed within two weeks of the intern's entry-on-duty date and
 - For Interns with conversion eligibility, work schedules must meet the following criteria:

Number	Requirements
I	Work responsibilities do not interfere with academic schedule;
II	Completion of the educational program (awarding of diploma/certificate/degree) and the Internship Program is accomplished in a reasonable and appropriate timeframe;
III	The manager/supervisor is informed of and prepared for the student's periods of employment and

IV	Ensure the requirements to be eligible for a non-competitive conversion to a permanent or term position in the Competitive Service are understood by all parties.
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(6) Individual Development Plans (IDP):

- a. Are not required but recommended for External Pathways Interns on an appointment which provides for conversion into the Competitive Service. The IDPs are not required for the External Pathways Time Limited (NTE) Interns;
- b. Should be developed through discussions between the manager/supervisor and the Intern;
- c. Should be consistent with the Intern's academic or career goals and
- d. Positions filled by External Pathways Time Limited (NTE) appointments are not required to have an established formal training, development and mentoring program.

(7) Mentoring:

- a. Assigning mentors for External Interns is encouraged but not required and
- b. Mentors are not required for External Pathways Time Limited (NTE) Interns.

(8) Career Ladder Promotions:

- a. External Pathways Internship participants may be eligible to receive career-ladder promotions up to the full-performance level of the position to which they were appointed.

Note: Students in the External Pathways Time Limited (NTE) Program are not eligible for promotions.

- b. The following requirements must be met:

Number	Requirement
I	External Pathways Internship Program participants must meet all qualification requirements for promotion in accordance with Treasury's Interim Group Qualification Standards for the Pathways Internship Program;
II	External Pathways Internship participants must meet time-in-grade requirements in accordance with Treasury's policy guidance;
III	Promotions cannot be made retroactively and
IV	The manager/supervisor must ensure promotion documentation is specific, complete and submitted in a timely manner unless otherwise stipulated through IRS policy or labor/management contract agreement.

- (9) **Extensions.** Interns on temporary appointments (i.e., with NTE dates) may be extended beyond the usual service limits for temporary appointments to enable

them to continue or enhance their education or to meet academic or professional qualification requirements. These provisions can be found in 5 CFR Part 213.104(b)(3)(ii).

(10) **Breaks in Program:**

- a. A break in program is defined as a period of when an Intern is working but unable to go to school or is attending classes but not working. The business units must coordinate with the PEO Pathways Coordinator to approve or disapprove a request for a break in program and
- b. Breaks may be granted for extenuating circumstances such as financial difficulty, death in the family, military service, maternity leave or medical reasons (list is not all inclusive) and approval of breaks are made on a case-by-case basis. In accordance with Treasury's Pathways Policy HCIS 362, TN 13-001, Addendum B, Section H, the IRS may not approve breaks in the Program if the Intern remains in a work status but fails to attend classes for more than two consecutive semesters of quarters.

(11) **Conversions to the Competitive Service:**

- a. Participants in External Pathways Programs who are hired externally and who successfully complete all the program requirements as outlined by 5 CFR Part 362, may be eligible for non-competitive conversion to a permanent position in the Competitive Service;
- b. Conversions should be effective the next available pay period following the completion of program requirements;
- c. Students in the External Pathways Time Limited (NTE) Internship Program are not eligible for conversion;
- d. External Interns must be either converted (if all requirements are met) or separated by the end of the 120-day period following the Intern's completion of a course of academic study at a qualifying educational institution conferring a diploma, certificate or degree. There are no provisions in Pathways regulations or the Executive Order for extensions of External Pathways Intern appointments;
- e. External Pathways Interns must meet the following criteria to be eligible for conversion pursuant to 5 CFR Part 362):

Number	Criteria
I	Citizenship Requirement - Please refer to 6.362.1.2 (8)(a)
II	Be on an Intern appointment without a time limit (no NTE date);
III	Complete at least 640 hours of work experience acquired through the External Internship Program while enrolled as a full-time or part-time, degree-seeking student with at least 320 of those hours completed while in an External Pathways Internship at the Service;
IV	Receive a favorable recommendation for conversion to the Competitive Service by the manager/supervisor;

V	Meet the OPM Qualification Standards for the position and grade level to which the External Pathways Intern will be converted and
VI	Meet all requirements as specified in the External Pathways Intern's Participant Agreement.

- f. All conversions must be made within 120-day period following the External Pathways Intern's completion of a course of academic study at a qualifying educational institution conferring a diploma, certificate or degree;
- g. Conversion usually is to a position related to the External Pathways Intern's work experience and based on the business units' workforce planning. However, in rare circumstances (e.g., lack of funds/FTE), the business units have the flexibility to convert External Pathways Interns to any position meeting the business units' needs and for which the External Pathways Interns qualify and
- h. If not converted, the business unit must separate the External Pathways Intern from the IRS prior to expiration of the 120-day conversion period which starts once the participant completes all requirements for conversion. Extensions beyond the 120-day period cannot be authorized under External Pathways Programs regulations.

(12) **Movement from an External Pathways Time Limited Intern Appointment (i.e., with an NTE date) to an External Pathways Internship with Conversion Eligibility Appointment:**

- a. The business units are required to announce all opportunities for the External Pathways Internship Program in accordance with Executive Order 13562 which addresses public notice and merit-based procedures for External Pathways Programs recruitment;
- b. External Pathways Time Limited Interns on an appointment with a NTE date must apply to and be referred and selected from an external announcement to be converted into a new External Pathways Internship appointment without a time limit (no NTE date) and
- c. Since these announcements are for Excepted Service appointments, veterans' preference procedures apply in accordance with 5 CFR Part 302.

(13) **The 320-Hour Credit Option.** External Pathways Interns must complete 640 hours of work experience to be eligible for conversion to the Competitive Service. To more quickly convert External Pathways Interns to the Competitive Service, credit of up to 320 hours may be used if it is:

- a. Comparable to Federal internship experience in another Federal agency pursuant to a formal internship agreement comparable to the External Pathways Internship Program between the agency and an accredited academic institution;
- b. Comparable to non-Federal (e.g., third-party) Internship experience pursuant to a written contract with a third-party internship provider officially established to provide internship experiences to students that are comparable to the External Pathways Internship Program;
- c. Certain active-duty military or volunteer service such as service as an active-duty member of the armed forces (including the National Guard and Reserves), as defined in 5 USC Chapter 2101;

- d. Student volunteer service under 5 CFR Part 308 and other Federal programs designed to give internship experience to students (e.g., fellowships and similar programs) may be evaluated, considered and credited when the experience is comparable to experience gained in the External Pathways Internship Program. Agencies may also waive up to one-half (320 hours) of the 640-hour minimum service requirement when an External Pathways Internship Program appointment and demonstrates high potential by outstanding academic achievement and exceptional job performance (demonstrated high potential for outstanding academic achievement consists of a grade point average of 3.5 or better on a 4.0 scale, standing in the top 10 percent of the Intern's graduating class and/or induction into a nationally-recognized scholastic honor society and demonstrated exceptional job performance consists of formal evaluation conducted by the Intern's manager/supervisor, consistent with the IRS performance appraisal program that results in a rating of record above Fully Successful) or
- e. The Intern may not be granted a credit or waiver (or a combination of a credit and waiver) totaling less than 320 hours of the 640-hour service requirement.

- (14) **Participant Agreements, Conversion Certifications, and Individual Development Plans.** Templates for participant agreements, conversion certifications and individual development plans can be obtained in the Intern and Time Limited Intern Manager's Toolkit at <https://organization.ds.irsnet.gov/sites/HCOETSONly/Pathways%20Toolkit%20for%20Hiring%20Managers/Forms/Allitems.aspx?RootFolder=%2Fsites%2FHCOETSONly%2FPathways%2FPathways%20Toolkit%20for%20Hiring%20Managers%2FTool%20Kits%20updated%202020&FolderCTID=0x012000ED3A73036065CE438C4489B8B7F09C80&View=%7B687F64805%2D40D9%2D>.
- (15) **Appeal Rights.** If an Intern meets the definition of "employee," as defined in 5 USC Chapter 75, then the intern may have the right to appeal the balance of the remainder of the appointment. If so, then the adverse action procedures outlined in 5 CFR 752 will apply to the action.

6.362.1.2.2
(02-23-2023)

External Pathways Recent Graduates Program

- (1) **Definition.** The External Recent Graduates Program is a structured one-year career development training program that targets individuals recently graduated from qualifying educational institutions or programs. Exception: Per the OPM approval, the External Recent Graduates Program for GS-1811, Criminal Investigator positions is a two-year career development training program.
- (2) **Program Eligibility and Qualifications Requirements/Announcement Verbiage:**
- a. Citizenship Requirement - Please refer to 6.362.1.2 (8)(a);
 - b. Participation in the External Pathways Recent Graduates Program requires qualified applicants to have completed a qualifying degree or certificate prior to appointment. The degree or certificate must have been obtained from a Department of Education accredited program. Following is a link for the Department of Education's Database of Accredited Post Secondary Institutions and Programs: <https://ope.ed.gov/dapip/#/home>. Failure to provide official transcripts prior to the enter on duty (EOD) date will render the candidate ineligible for appointment;

- c. Applicants must have completed all requirements of an academic course of study leading to a qualifying Associates, Bachelors, Masters, professional, doctorate, vocational or technical degree or certificate from a qualifying educational institution within two years of application submission date or
 - d. Applicants must be within nine months of obtaining a qualifying Associates, Bachelors, Masters, professional, Doctorate, vocational or technical degree or certificate from a qualified educational institution at the time of application.
- (3) **Qualifications.** Must meet the qualification standards of the position:
 - a. Candidates who apply to the External Pathways Recent Graduates Program must meet the OPM qualification standards including any written test of assessment that is part of the qualification standard. The applicable qualification requirements must be stated in the announcement and
 - b. All candidates must meet all qualification and program eligibility requirements as stated for each announced position.
- (4) **Eligibility for Veterans.** Veterans and disabled veterans who meet the definition of 5 USC Chapter 2108(1) and (2) will receive at least two full years of eligibility under these circumstances:
 - a. If any portion of the two-year eligibility period is interrupted due to military service obligation, the veteran will begin a full two-year eligibility period upon his or her release or discharge from active duty and
 - b. The veteran's eligibility period may not extend beyond six years from the date of completion of all requirements of an academic course of study leading to a qualifying Associates, Bachelors, Masters, professional, Doctorate, vocational or technical degree or certificate from a qualifying educational institution.
- (5) **Veterans' Preference:**
 - a. In all cases, veterans' preference must be applied in accordance with 5 CFR Part 302. In addition, the pass-over of a preference eligible with a compensable service-connected disability of 30% or more requires prior Treasury and OPM approval and
 - b. If the preference eligible is not selected, a pass-over or objection must be prepared and sustained prior to a non-veteran being selected.
- (6) **Appointments.** Appointments are generally to two-grade interval positions. In all cases, External Recent Graduate appointments must be to positions that meet all the following criteria:
 - a. Identified through the business unit's workforce planning as meeting the business unit's need for entry-level positions;
 - b. Difficulty to adequately recruit and appoint recent graduates through competitive examining is believed to exist;
 - c. Is a position for which individuals can qualify on education alone (including any selective placement factors);
 - d. Has progressively more responsible duties that provide career advancement opportunities (i.e., position must provide for career ladder advancement);
 - e. Has an established training program or is conducive to a training and development program which the business unit will design and implement;

- f. Is not a lead, supervisory, management, or “senior” type position;
- g. Is subject to OPM approval in accordance with the External Pathways Programs regulations and
- h. May make an initial appointment to any position under this authority for which the Recent Graduate qualifies up to the GS-09 level (or equivalent under another pay and classification system) except as provided below:

Number	Exceptions
I	Initial appointments to position for science, technology, engineering or mathematics (STEM) occupations may be made at the GS-11 level, if the candidate possesses a Ph.D. or equivalent degree directly related to the STEM position the agency is seeking to fill.
II	Initial appointments to scientific and professional research positions at the GS-11 level for which the classification and qualification criteria for research positions apply if the candidate possesses a master’s degree or equivalent graduate degree directly related to the position the agency is seeking to fill.
III	Initial appointments to scientific and professional research positions at the GS-12 level for which the classification and qualification criteria for research positions apply if the candidate possesses a Ph.D. or equivalent degree directly related to the position the agency is seeking to fill.

- i. Appointments are for the one-year program (plus any approved extension of up to 120 days). **Exception::** Per the OPM approval, the GS-1811, Criminal Investigator positions have a two-year program and
- j. Appointments cannot be made at the full-performance level of the position to which they may be converted in the Competitive Service.

(7) **Work Schedule/Assignments.** Positions in the External Recent Graduates Program must have progressively more responsible duties that provide career advancement opportunities. The business units should assign work to the External Recent Graduate during the Program that allows the participant to demonstrate the ability to perform the job.

(8) **Individual Development Plan (IDP):**

- a. Must be developed through discussions between supervisor and External Recent Graduate, preferably in consultation with the mentor;
- b. Must identify at least 40 hours of formal interactive training per year that will advance the goals and competencies outlined and
- c. Must be approved by the manager/supervisor within 45 calendar days of the External Recent Graduate’s entry on duty date.

(9) **Mentoring:**

- a. Volunteers to mentor External Recent Graduates will be solicited at least 30 calendar days in advance of the participant start date;
- b. Mentors must meet the following criteria:

Number	Criteria
I	Be outside the External Recent Graduate's chain of command and
II	Be at a higher grade level than the External Recent Graduate.

- c. The solicitation will include relevant information such as how and when to volunteer, minimum qualifications and a description of the program and mentor duties. Participation as a mentor is strictly voluntary;
- d. All employees who volunteer will be approved as mentors by their managers, subject to workload and eligibility requirements;
- e. Mentors must be assigned within 90 calendar days of the External Recent Graduate's entry on duty date;
- f. Employees will be notified of their assignment or non-assignment by their managers. Mentors will be assigned from among qualified volunteers as follows:

Number	Requirements
I	Mentor volunteers will be solicited and assigned first from the same position of duty (POD) and business unit as the employees selected for the External Recent Graduate Program. Some PODs are very small and there may not be an available mentor in the POD. In that event, a mentor volunteer may be assigned from another business unit within the same POD;
II	Every effort will be made to match a program participant with a mentor in the same occupation as the new hire and/or a mentor who has prior experience in the same line of work;
III	If there are more qualified mentor volunteers than needed after taking into consideration the requirements in paragraph (a) above, the mentor duties will be assigned first by the IRS entry-on-duty (EOD) date, then by highest to lowest grade and then finally by random drawing;
IV	The business unit will provide the training it deems necessary for the performance of the employee's duties under the Mentor program which includes a copy of any training materials, Manager's Recent Graduate Toolkit, guidelines, mentor qualifications and responsibilities;

V	External Recent Graduate Program participants will be contacted by their managers who will provide them with their assigned mentors' point of contact information. The new managers will encourage interaction with their mentors. At a minimum, the participants will be informed of the mentors' contact information, the privacy of the mentor-mentee relationship and will be told to notify them immediately should either the mentor or mentee wish to terminate the mentor-mentee relationship at any time, and that a new mentor will be assigned should the current relationship be terminated;
VI	Either the mentor or mentee may terminate the relationship at any time by notifying the manager. The manager will, in turn, notify the other participant that the relationship is terminated. There will be a "no questions asked" policy when a participant requests to terminate the mentor-mentee relationship. A new mentor will be assigned upon termination of such a relationship;
VII	Subject to management's right to assign work, mentors and mentees will meet/conference (as needed) between two and four hours per month. Specific monthly meeting schedules will be balanced with workload requirements and subject to managerial approval. Mentors and mentees will not be required to participate in these activities/meetings outside their tour of duty;
VIII	Annual employee performance appraisals will continue to be conducted according to IRS performance management guidance, and the manager/supervisor may consider the contributions of the employee as a mentor when preparing the employee's annual appraisal. Employees who participate as volunteer mentors may identify their participation for purposes of self-assessment for performance appraisals and
IX	The manager/supervisor may recommend the mentor for a special act award.

- (10) **Mentor Volunteers.** Mentors serve as informal teachers, guides and counselors for External Recent Graduate participants. They help motivate and challenge mentees while providing them with the organizational knowledge to help them succeed in a Federal career. Mentors are responsible for assisting in the professional growth of External Recent Graduate participants and will:

- Sign an agreement identifying the parameters/goals of the relationship;
- Set aside time to meet with the mentee;
- Advise the mentee on how to develop job skills and set realistic career goals;
- Serve as an advisor and advocate for mentee;
- Offer positive and constructive feedback and

- f. Coach the mentee on effective problem-solving techniques for workplace issues.

(11) **Career Ladder Promotions.** Because the External Recent Graduate Program is primarily a one-year program and the External Recent Graduate participant must meet time-in-grade (TIG) and the one-year specialized experience requirement for the next higher grade in the participant's career ladder promotion potential, most External Recent Graduates will be converted to the Competitive Service and receive their next career ladder promotion on the same effective date. This holds true for every External Recent Graduate position except for those appointed to GS-1811, Criminal Investigator positions which require the Recent Graduates complete two years under the program. External Pathways Recent Graduate participants may be eligible to receive career-ladder promotions up to the full performance level of the position to which they were appointed. The following requirements must be met:

- a. External Pathways Recent Graduate Program participants must meet all qualification requirements for the promotion in accordance with the OPM's appropriate Qualification Standard;
- b. External Pathways Recent Graduate participants must meet time-in-grade (TIG) requirements in accordance with Treasury's policy guidance;
- c. Promotions cannot be made retroactively and
- d. The manager/supervisor must ensure promotion documentation is specific, complete and submitted in a timely manner unless otherwise stipulated through IRS policy or labor/management contract agreement.

(12) **Extensions for External Recent Graduates.** An extension program completion date for up to 120 days may be requested through the PEO Pathways Coordinator. The request is subject to Treasury's approval. An extension will be reviewed and may be granted on a case-by-case basis.

- a. The following are circumstances in which an extension may be requested (this list is not all inclusive):

Number	Circumstances
I	Approved leave for medical reasons;
II	Delayed completion of required training due to events beyond the participant's controls;
III	Military obligation;
IV	Bereavement or
V	Other unforeseen circumstances which render an exception necessary.

- b. Program extension requests must be sent to the PEO Pathways Coordinator for Treasury's approval. Requests must be made in writing at least 60 days in advance of the program completion date and must include:

Number	Requirements
I	Name, occupation, and grade level of the participant requiring the extension;

II	Program to which appointed (i.e., Pathways Recent Graduate Program);
III	Original conversion date;
IV	Reason for request of extension;
V	Time line of events leading to extension request and
VI	Date of conversion if extension is granted.

- c. A business unit may request an extension from the PEO to extend an External Recent Graduate's appointment for up to 120 days.

Note: There are no provisions in the OPM regulations or the Executive Order for extensions beyond 120 days

and

- d. An extension due to military service obligation is covered by the Uniformed Services Employment and Reemployment Act (USERRA) regulations in 5 CFR Part 353.

- (13) **Conversions to the Competitive Service.** External Recent Graduates must meet the following criteria for non-competitive conversion to the Competitive Service:

- a. Citizenship Requirement - Please refer to 6.362.1.2 (8)(a);
- b. Successfully complete at least one year (two years for GS-1811, Criminal Investigator positions) of continuous service in the Program;
- c. Successfully complete all requirements of the program;
- d. Receive at least a Fully Successful (or equivalent) performance appraisal rating on the most current rating of record (or summary rating);
- e. Receive a favorable recommendation for conversion to the Competitive Service by the first-level supervisor;
- f. Meet the OPM Qualification Standards for the position and grade level to which the External Recent Graduate will be converted;
- g. Meet all specific requirements as specified in the Participant Agreement with the External Recent Graduate;
- h. A business unit may only convert External Recent Graduates employed within Treasury;
- i. The non-competitive conversion should be effective on the first day of the following pay period after the service requirement is met or at the end of any approved extension, if applicable;
- j. All time served under the previous agency is credited toward the Program requirements for non-competitive conversion eligibility to the Competitive Service and
- k. Participants in External Pathways Programs who successfully complete all the program requirements as outlined by 5 CFR Part 362, may be eligible for non-competitive conversion to a permanent position in the Competitive Service.

- (14) **Movement Between Agencies.** External Recent Graduates may move from another agency to the IRS under the following procedures:

- a. External Recent Graduate must apply for and accept a new External Recent Graduate appointment;
- b. Current employing agency must separate the External Recent Graduate;

- c. External Recent Graduate must be appointed without a break in service;
- d. External Recent Graduate does not begin a new period in the Program when appointed and
- e. All time served under the previous agency is credited toward the Program requirements for non-competitive conversion eligibility to the Competitive Service.

- (15) **Participant Agreements, Conversion Certifications, Individual Development Plans, Mentor Applications, and Mentor Agreements.** Templates for participant agreements, conversion certifications, conversion certifications, mentor applications, and mentor agreements can be obtained in the Recent Graduates Manager's Toolkit at <https://organization.ds.irsnet.gov/sites/HCOETSToolkit/Pathways%20Toolkit%20for%20Hiring%20Managers/Forms/Allitems.aspx?RootFolder=%2Fsites%2FHCOETSToolkit%2FPathways%2FPathways%20Toolkit%20for%20Hiring%20Managers%2FTool%20Kits%20updated%202020&FolderCTID=0x012000ED3A73036065CE438C4489B8B7F09C80&View=%7B68?F64805%2D40D9%2D>.
- (16) **Appeal Rights.** If a Recent Graduate is participating in a one-year appointment, they will not have appeal rights. If a Recent Graduate is participating in a three-year appointment (i.e., occupies a position in the GS-1811, Criminal Investigator series) and meets the definition of "employee," as defined in 5 USC Chapter 75, they may have appeal rights for the duration of the appointment for which they are serving. If so, the adverse action procedures outlined in 5 CFR Part 752 will apply to the action.

6.362.1.2.3
(02-23-2023)
**Pathways Presidential
Management Fellows
Program (PMF)**

- (1) **Definition:**
- a. The PMF Program is designed to attract, develop, and retain outstanding graduate students from a wide range of academic disciplines and career paths who are interested and committed to excellence in leadership and management of public service and
 - b. The OPM PMF Program Office is responsible for the overall management of the Program, including nationwide recruitment and determining program eligibility. The OPM determines the number of Fellows to be selected each year based on input from the Chief Human Capital Officer Council (CHCOC), recruits graduate students with diverse backgrounds from qualifying colleges and universities, develops and conducts the applicant assessment and selection to determine a "pool of finalists," manages the Project Positions System (PPS), and conducts an annual PMF Job Fair.
- (2) **Eligibility and Qualification Requirements.** To be eligible for program consideration, all applicants must meet the following criteria:
- a. Citizenship Requirement - Please refer to 6.362.1.2 (8)(a);
 - b. Will meet all advanced degree requirements (even though they have not necessarily graduated), including the completion or successful defense of any required thesis or dissertation, you may be eligible to apply;
 - c. Eligibility is based on completion of advanced degree requirements by August 31st of the academic year in which the competition is held;
 - d. Advanced degree must have been obtained at a Department of Education accredited program. Following is a link for the Department of

Education's Database of Accredited Post Secondary Institutions and Programs: <https://ope.ed.gov/dapip/#/home>

- e. Must meet the qualification standards of the position;
- f. Finalists who apply to an opportunity in the PMF Program must meet OPM Qualification Standards including any written test or assessment that is part of the Qualification Standard. The applicant's qualification requirements must be stated in the announcement and
- g. All candidates must meet all qualification and program eligibility requirements as stated for each announced position.

(3) **Appointments:**

- a. The structured training program is two years in length plus any approved extension, if applicable;
- b. A PMF may be appointed at the GS-9, GS-11, or GS-12 level or equivalent based on qualifications and
- c. PMF appointments may not be made at the full-performance level of the position to which the participant may be converted.

(4) **Time-In-Grade (TIG) Exception (PMF Only).** Although Treasury's policy on the Excepted Service generally requires meeting time-in-grade (TIG) requirements, as well as qualification requirements, the business units have the option to waive TIG requirements (but not qualification requirements) for individuals hired on an external PMF appointment.

- a. At the IRS' discretion, a PMF may be considered for promotion after completing a minimum of six months of fully successful performance on a PMF appointment consistent with their IDP, if the IRS determines they meet the following criteria: :

Number	Criteria
I	Must fully meet the qualification requirements, creditable experience, and/or education gained prior to entering the PMF Program;
II	Has documented performance of at least the "fully successful" or equivalent level and is expected to continue to earn "fully successful" or equivalent or higher ratings;
III	Is ready to assume higher level duties and
IV	Has completed developmental assignments or demonstrated the readiness for the next grade level.

- a. TIG exception promotion requests must be approved in advance at a minimum by the manager of the PMF participant and the PEO Pathways Coordinator and
- b. TIG may be waived only once for a PMF during their appointment in the Excepted Service.

(5) **Rotational or Developmental Assignments.** PMF's must complete a rotational or developmental assignment that meets the following criteria:

- a. Must be four to six months in duration with full-time management and/or technical responsibilities consistent with the PMF's IDP;

- b. May be within the IRS, Treasury or another PMF participating agency outside of Treasury;
- c. An MOU is required for rotational assignments outside of Treasury and
- d. The assignment must be for an IRS initiative or other Presidential or Administrative initiative providing experience comparable to what would have been gained on the four to six month rotational assignment described above in a. through c.

(6) Rotational Assignments Outside the IRS:

- a. The OPM's PMF Program Office requires the Fellow to complete an MOU when the participant rotates into another Federal agency from their home agency. The MOU is used to document the assignment as well as the responsibilities of the gaining and home office (i.e., timekeeping, etc.). Generally, the home office pays for the rotational assignment unless otherwise specified in the MOU. The gaining office may require additional documentation in addition to the MOU. Coordination with agency contacts is important to ensure the required documentation is processed to document the assignment and
- b. The name of agency PMF Coordinators can be found on the PMF Program Office website at <https://portal.pmf.gov/index.aspx>.

(7) Rotational Assignments into the IRS:

- a. The OPM's PMF Program Office requires an MOU when a PMF participant from another PMF-participating agency accepts a rotational assignment in the IRS. The MOU is used to document the assignment as well as to document the responsibilities of the gaining and home office (i.e., timekeeping, etc.);
- b. When a PMF participant rotates **into the IRS** from another Federal agency, it is treated in the same manner as a detail between agencies. This type of action is a procurement action which requires an interagency agreement and
- c. An interagency agreement must be processed by Procurement personnel who will obtain approval by the Director, Procurement or their designee. The servicing HCO, TA, EO reviews interagency agreements for compliance with current regulations and policies on details.

(8) Posting Rotation Opportunities for the Service in the PMF TMS. The PMF TMS may be used to advertise rotational assignments for which the IRS has available and current PMF finalists can participate. The TMS is only accessible to finalists from the current class and PMFs participating in the program throughout those Federal agencies who use the PMF Program.

(9) Individual Development Plan (IDP):

- a. An IDP must be developed through discussions between the manager/supervisor and PMF participant, preferably in consultation with the mentor and/or PEO PMF Coordinator;
- b. The plan must identify at least 80 hours of formal interactive training per year (160 hours total training for the two-year program) that will advance the goals and competencies outlined in the performance plan and
- c. The plan must be approved by all parties within 45 days of PMF's entry on duty date.

(10) Mentoring

- a. Volunteers to mentor PMF participants will be solicited at least 30 calendar days in advance of the participant's start date;
- b. Mentors must meet the following criteria:

Number	Criteria
I	Be outside the PMF participant's chain of command and
II	Be a managerial employee

- c. The solicitation will include relevant information such as how and when to volunteer, minimum qualifications and a description of the program and mentor duties. Participation as a mentor is strictly voluntary;
- d. All employees who volunteer will be approved as mentors by their managers, subject to workload and eligibility requirements;
- e. Mentors must be assigned within 90 calendar days of the PMF participant's entry on duty date;
- f. Mentor volunteers will be notified of their assignment or non-assignment by their managers. Mentors will be assigned from among qualified volunteers as follows:

Number	Requirements
I	Mentor volunteers will be solicited and assigned first from the same POD and business unit as the employees selected for the PMF Program. Some PODs are very small, and there may not be an available mentor in the POD. In that event, a mentor volunteer may be assigned from another business unit within the same POD and
II	Every effort will be made to match a program participant with a mentor in the same occupation as the PMF participant and/or a mentor who has prior experience in the same line of work

- g. If there are more qualified mentor volunteers than needed after taking into consideration the requirements in paragraph (a) above, the mentor duties will be assigned first by their Service entry on duty (EOD), then by highest to lowest grade and then finally by random drawing;
- h. The business unit will provide the training it deems necessary for the performance of the employees' duties under the Mentor Program. A copy of any training materials, Manager's PMF Checklist, guidelines, mentor qualifications and responsibilities will be provided;
- i. PMF participants will be contacted by their managers who will provide them with their assigned mentors' point of contact information. The PMF's manager will encourage interaction with their mentors. At a minimum, the PMF participants will be informed of their mentors' contact information, the privacy of the mentor-mentee relationship and will be told to notify them immediately should either the mentor or mentee wish to terminate the mentor-mentee relationship at any time, and that a new mentor will be assigned should the current relationship be terminated;
- j. Either the mentor or mentee may terminate the relationship at any time by notifying their manager. The manager will, in turn, notify the other partici-

pant that the relationship is terminated. There will be a “no questions asked” policy when a participant requests to terminate the mentor-mentee relationship. A new mentor will be assigned upon termination of such relationship;

- k. Subject to management’s right to assign work, mentors and mentees will meet/conference (as needed) between two and four hours per month. Specific monthly meeting schedules will be balanced with workload requirements and subject to managerial approval. Mentors and mentees will not be required to participate in these activities/meetings outside their tour of duty;
 - l. Annual employee performance appraisals will continue to be conducted according to IRS performance management guidance and the manager/supervisor may consider the contributions of the employee as a mentor when preparing the employee’s annual appraisal. Employees who participate as volunteer mentors may identify their participation for purposes of self-assessment for performance appraisals and
 - m. The manager/supervisor may recommend the mentor for a special act award.
- (11) **Mentor Volunteers.** Mentors serve as information teachers, guides and counselors for PMF participants. They help to motivate and challenge mentees while providing them with the organizational knowledge to help them succeed in a Federal career. Mentors are responsible for assisting in the professional growth of PMF appointees and will:
- a. Sign an agreement identifying the parameters/goals of the relationship;
 - b. Set aside time to meet with the mentee;
 - c. Advise the mentee on how to develop job skills and set realistic career goals;
 - d. Serve as an advisor and advocate for mentee;
 - e. Offer positive and constructive feedback and
 - f. Coach the mentee on effective problem-solving techniques for workplace issues.
- (12) **Career Ladder Promotions.** Pathways PMF participants may be eligible to receive career-ladder promotions up to the GS-13 grade level [if the GS-13 full performance level (FPL) is established in the position description] while under the Program. Promotions above the GS-13 grade level can occur only on or after the date of conversion to a position in the Competitive Service following successful completion of the Program. Accelerated promotions are not permitted under the Program. The following requirements must be met:
- a. Pathways PMF participants must meet all qualification requirements for promotion in accordance with OPM’s appropriate qualification standards;
 - b. At the business unit’s discretion, a PMF may be considered for a promotion after completing a minimum of six months of fully successful performance on a PMF appointment consistent with the career ladder promotion potential and if the following criteria is met:

Number	Criteria
I	Must fully meet the qualification requirements which includes creditable experience and/or education gained prior to entering the PMF Program;

II	Must have a documented performance rating of a minimum of "Fully Successful" or equivalent for at least 60 continuous calendar days and is expected to continue to earn a "Fully Successful" or equivalent or higher rating through the end of the rating cycle;
III	Has completed developmental assignments or demonstrated the readiness for the next grade level and
IV	Is ready to assume higher level duties.

- c. Promotions cannot be made retroactively and
- d. The manager/supervisor must ensure promotion documentation is specific, complete and submitted in a timely manner unless otherwise stipulated through Service-wide policy or labor/management contract agreement.

(13) **Pathways PMF Extensions:**

- a. An extension program completion date for up to 120 days may be requested through the PEO Pathways Coordinator. The request is subject to Treasury approval;
- b. An extension will be reviewed and may be granted on a case-by-case basis. The following are circumstances which an extension may be requested (list is not all inclusive):

Number	Circumstances
I	Approved leave for medical reasons;
II	Delayed completion of required training due to events beyond the participant's control;
III	Military obligation;
IV	Bereavement or
V	Other unforeseen circumstances which render an exception necessary.

- c. Program extension requests must be sent to the PEO Pathways Coordinator for Treasury's approval. Requests must be made in writing at least 60 days in advance of the program completion date and include:

Number	Requirements
I	Name, occupation, and grade level of the participant requiring the extension;
II	Program to which appointed (i.e., PMF Program);
III	Original conversion date;
IV	Reason for request of extension;
V	Time line of events leading to extension request and
VI	Date of conversion if extension is granted.

- d. There are no provisions in the OPM regulations or the Executive Order for extensions beyond 120 days; and
- e. An extension due to military service obligation is covered by the Uniformed Services Employment and Reemployment Act (USERRA) regulations in 5 CFR Part 353.

(14) **Reimbursement Fee:**

- a. When the IRS appoints a finalist into a PMF position, they must reimburse the OPM PMF Program Office via a one-time placement fee that covers the recruitment, assessment, selection and placement costs for:

Number	Requirements
I	Finalists entering PMF appointments;
II	PMF Program Office operations and support to stakeholders;
III	Various training and developmental opportunities of stakeholders and
IV	PMF website and automated systems.

- b. Reimbursement is due within 30 days after the PMF's entrance on duty date. PMF participants may not be permitted to participate in the OPM PMF Program Office sponsored events (e.g., Orientation, PMF Training Forums, and Graduation) until the reimbursement is received.

(15) **Reimbursement Process:**

- a. The business unit who initially appointed the finalist into a PMF position is responsible for initiating the reimbursement to OPM's PMF Program Office;
- b. To facilitate the reimbursement of the OPM PMF Program Office, the business unit initiates an Inter-Agency Agreement (IAA) with OPM by utilizing the FMS Forms 7600 A and B. The forms can be located at <https://www.pmf.gov/agencies/resources>; and
- c. These FMS forms are the preferred method for establishing an IAA per Treasury's Bureau of the Fiscal Service [previously referred to as the Financial Management Service (FMS)]. The IAA is comprised of two sections:

Form Number	Form Title
FMS 7600A	General Terms and Conditions (GT&C) Section of the form (establishing the agreement) and
FMS 7600B	Order Requirements and Funding Information (Order) Section of the form (the funding document)

(16) **Executive Resources Board (ERB):**

- a. The core responsibility of the ERB is to certify whether PMF participants have successfully completed the program as outlined in 5 CFR Part 362.

The ERB certification process was designed to protect the prestige and competitive nature of the PMF Program while reinforcing organizational commitment to succession planning. In the event the OPM has approved a waiver of one or more of the program requirements, the ERB must certify that such a waiver has been granted and that any remaining requirements were met;

- b. The ERB must complete an evaluation, provide certification of successful completion, and notify the PEO Pathways Coordinator no later than 30 calendar days prior to the expiration of the PMF's appointment in the program;
- c. To certify a PMF participant for non-competitive conversion to a term or permanent appointment in the Competitive Service within the Service, members of the Service's ERB must evaluate the PMF participant and sign a document indicating that the PMF participant has met program requirements including the performance and developmental expectations set forth in the IDP and approve the PMF participant for non-competitive conversion to a term or permanent appointment in the Competitive Service;
- d. The PEO Pathways Coordinator will initiate the ERB approval process with the PMF participant's manager and prepare a signature package for the ERB's approval and will send the package for review to the PEO Pathways Coordinator. The OPM forms referenced are located on the OPM PMF Program Office's website at <https://www.pmf.gov/agencies/resources/>;
- e. The package must include the following:

Form Number	Form Title
IRS Form 14074	Action Routing Sheet
IRS Form 13839A	Note to Reviewer
OPM Form 1303	PMF ERB Certification
IRS Form 6850 Bargaining Unit (BU) or IRS Form 6850 Non-Bargaining Unit (NBU)	Two years of performance appraisals
IRS Form 10094	IDP/Career Learning Plan documenting courses by name, the date of course completion, cost associated with course;
MOU	Copy of MOU documenting the PMF participant's four to six-month rotational assignments and
Manager's Recommendation	The manager's recommendation to (or not to) non-competitively convert the PMF participant to a term or permanent appointment in the Competitive Service.

- f. The PEO Pathways Coordinator will update the PMF TMS to "Certified" once the ERB package has been prepared and routed for signature. Upon

receipt of the signed ERB package with the outcome of the ERB review, the status code in the TMS will then be updated to “Converted” or “Not Converted” accordingly. If the ERB package is not approved, the PMF will be terminated from the IRS.

- (17) **Conversions to the Competitive Service.** PMF participants must meet the following criteria to be eligible for conversion:
- a. Be a U.S. citizen;
 - b. Successfully complete all requirements of the program;
 - c. Receive certification of the ERB;
 - d. Meet the OPM Qualification Standards for the position and grade level to which the PMF will be converted;
 - e. Meet the business unit-specific requirements as specified in the Participant Agreement with the PMF participant;
 - f. A business unit may only convert a PMF employed within Treasury. The non-competitive conversion must be effective on the date the service requirement is met or at the end of any approved extension, if applicable;
 - g. Participants in the PMF Program, who successfully complete all program requirements as outlined in 5 CFR Part 362, may be eligible for non-competitive conversion to a term or permanent position in the Competitive Service and
 - h. Conversion should be effective the next available pay period following the completion of program requirements.
- (18) **Movement Between Agencies - PMF Reappointment.** PMF participants may move from another agency to the IRS under the following procedures:
- a. Current employing agency must separate the PMF participant;
 - b. Servicing Employment Office must appoint the PMF participant without a break in service;
 - c. PMF participant does not begin a new period in the Program upon appointment;
 - d. All time served under the previous agency is credited toward the program requirements for non-competitive conversion eligibility to the Competitive Service and
 - e. If the move occurs within the first six months of appointment, the original appointing agency may request reimbursement of one-quarter of the placement fee from the IRS.
- (19) **Withdrawals.** A PMF participant may withdraw from the Program at any time. Such a withdrawal will be treated as a resignation from the Federal service. However, an obligation established upon admission and appointment (e.g., as a result of accepting a recruitment incentive) still applies and must be repaid by the PMF participant. A PMF participant who held a permanent Competitive Service position immediately before entering the Program and who withdraws for reasons that are not related to misconduct, poor performance or suitability may, at the IRS’ discretion, be placed in a permanent Competitive Service position. The Service’s determination in this regard is not subject to appeal. The PMF participant and their manager must notify and coordinate any requests to withdraw from the program with the PEO Pathways Coordinator. The PMF TMS must be updated with details on the PMF’s withdrawal. The IRS’ Pathways Coordinator will notify Treasury’s Pathways Program Coordinator and the OPM’s PMF Coordinator of any PMF participant’s request to withdraw from the program.

- (20) **Readmissions.** If a PMF participant withdraws from the Program for reasons related to misconduct, poor performance or suitability, as determined by the IRS, they will not be readmitted to the IRS as a PMF participant and any time.
- (21) **Participant Agreements, Individual Development Plans, Payment of OPM PMF Fee, Executive Review Board (ERB), Mentor Applications, and Mentor Agreements.** Templates for participant agreements, individual development plans, forms needed for payment of the OPM PMF Fee, the Executive Review Board's (ERB) checklist and forms, mentor applications and mentor agreements can be obtained in the PMF Manager's Toolkit at <https://organization.ds.irsnet.gov/sites/HCOETSONly/Pathways%20Toolkit%20for%20Hiring%20Managers/Forms/Allitems.aspx?RootFolder-%2Fsites%2FHCOETSONly%2FPathways%2FPathways%20Toolkit%20for%20Hiring%20Managers%2FTool%20Kits%20updated%202020&FolderCTID=0x012000ED3A73036065CE438C4489B8B7F09C80&View=%7B68?F64805%2D40D9%2D>.
- (22) **Appeal Rights.** PMF Fellows are Excepted Service employees under 5 USC Chapter 43 and 5 USC Chapter 75, and have appeal rights as provided therein. Appeal rights are only considered for the remainder of the current appointment.