



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.430.5

JUNE 30, 2026

EFFECTIVE DATE

(06-30-2026)

PURPOSE

- (1) This obsoletes IRM 6.430.5 Performance Appraisals for Temporary Assignments.

MATERIAL CHANGES

- (1) The material in IRM 6.430.5, Performance Appraisals for Temporary Assignments, is obsolete, as its content is fully covered under IRM 6.430.1, Performance Management Requirements, updated and issued on November 24, 2025.
- (2) The table below provides a crosswalk and restates the significant changes as outlined in the updated IRM 6.430.1.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.5, Performance Appraisals for Temporary Assignments	IRM 6.430.1, Performance Management Requirements	Merged into one IRM and renamed chapter title to "Performance Management Program" and Section title to "Performance Management Requirements."
IRM 6.430.5.1, Coverage	IRM 6.430.1.12.1, General Requirements	Deleted paragraphs (1) and (2). Merged with 6.430.5.2, General Requirements into 6.430.1.12.1, General Requirements and revised with plain language.
IRM 6.430.5.2, General Requirements	IRM 6.430.1.12.1, General Requirements	Merged with 6.430.5.1, Coverage into 6.430.1.12.1, General Requirements and revised with plain language.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.5.3, Appraisals for Temporary Promotions to GS Positions	IRM 6.430.1.12.1.1, Appraisals for Temporary Promotions to General Schedule Positions	Revised with plain language and replaced link to Job Aid Rating Employees on Temporary Promotions with Exhibit 6.430.1-3, Job Aid - Rating Employees on Temporary Promotions, IR to IR and IR to GS.
IRM 6.430.5.4, Appraisals for Details to GS Positions	IRM 6.430.1.12.1.2, Appraisals for Details for General Schedule Positions	Revised with plain language.
IRM 6.430.5.5, Appraisals for Temporary Assignments of IR Payband Employees	IRM 6.430.1.12.1.3, Appraisals for Temporary Assignments of IRS Payband System Employees	Revised with plain language.
IRM 6.430.5.5.1, Appraisals for Temporary Promotions to IR Positions	IRM 6.430.1.12.1.4, Appraisals for Temporary Promotions to IR Payband Positions	Revised with plain language and the Exception under para (2) to comply with Human Capital Office (HCO) Memorandum, <i>Changes to Performance Appraisals and IR Bonuses for Employees in Temporary IR Payband Positions</i>, dated August 1, 2019. Replaced link to <i>Job Aid Rating Employees on Temporary Promotions IR to GS</i> with Exhibit 6.430.1-3, Job Aid- Rating Employees on Temporary Promotions, IR to IR and IR to GS.

Content previously found in:	Is now found in:	Description of significant changes include:
IRM 6.430.5.5.2, Appraisals for Details to, from, or within IR Positions	IRM 6.430.1.12.1.5, Appraisals for Details to, from, or within IR Positions	Revised with plain language and the Exception (4)(a) to comply with HCO Memorandum, <i>Changes to Performance Appraisals and IR Bonuses for Employees in Temporary IR Payband Positions</i>, dated August 1, 2019. Replaced link to <i>Job Aid Rating Employees on Temporary Promotions IR to GS</i> with Exhibit 6.430.1-4, Job Aid - Rating Employees on Extended Details, IR to IR, IR to GS, or GS to IR.

EFFECT ON OTHER DOCUMENTS

IRM 6.430.5, Performance Appraisals for Temporary Assignments, dated June 12, 2009, is obsolete as of the date of this transmittal.

AUDIENCE

This IRM is for all business units.

Alex Kweskin
Chief Human Capital Officer
Internal Revenue Service

