



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.630.1

AUGUST 1, 2023

EFFECTIVE DATE

(08-01-2023)

PURPOSE

- (1) This transmits revised IRM 6.630.1, Absence and Leave.

MATERIAL CHANGES

- (1) This revised IRM incorporates the Program Scope and Objectives subsection as required by the Internal Management Documents (IMD) System in accordance with IRM 1.11.2, Internal Revenue Manual (IRM) Process, at: <http://irm.web.irs.gov/Part1/Chapter11/Section2/IRM1.11.2.aspx>.
- (2) IRM 6.630.1.1.3(7) and IRM 6.630.1.2.1 add manager responsibilities for retaining supporting documentation for employee leave requests in accordance with records retention requirements.
- (3) IRM 6.630.1.3.3(2) adds delegated authority for approving requests for restored forfeited annual leave due to administrative error or illness.
- (4) IRM 6.630.1.3.4 subsection removed as terminal leave pertains to individuals on leave pending separation from military service and does not apply to civilian employment.
- (5) IRM 6.630.1.3.4 subsection incorporates Interim Guidance Memorandum HCO-06-0920-0021, Scheduling of Annual Leave (AL) by Employees Determined Necessary to Respond to Certain National Emergencies.
- (6) IRM 6.630.1.3.4 contains only the regulatory aspects of this incentive. Process steps were removed because they are outlined in an instructional job aid.
- (7) Military-related absence and leave subsections were removed and relocated to IRM 6.630.2 , Absence and Leave for Military-Related Reasons.
- (8) IRM 6.630.1.5(f) adds regulatory aspects per request from the U.S. Department of the Treasury (Treasury) in May 2018 to offer the maximum extent of benefits available in line with the regulation.
- (9) IRM 6.630.1.5.1 adds chart to outline sick leave accrual rates.
- (10) IRM 6.630.1.6.2 adds regulatory aspects per request from Treasury in May 2018 to offer the maximum extent of benefits available in line with the regulation.
- (11) IRM 6.630.1.9.1(3) adds explanation of Family and Medical Leave Act (FMLA) entitlement calculation when the number of hours in an administrative workweek changes.
- (12) IRM 6.630.1.10(5) is revised to require five years of continuous IRS service before an employee is eligible for this provision.
- (13) IRM 6.630.1.12 removes the entire Maternity/Paternity Leave subsection and relocates information related to birth, adoption and/or foster care and other flexibilities for family purposes into IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement.
- (14) IRM 6.630.1.13 adds clarifying language on disciplinary action for absence without leave (AWOL) employees.

- (15) IRM 6.630.1.14(7) removes the requirement to use home leave within 90 days of returning to the United States since this requirement is not statutory, regulatory, or imposed by Treasury.
- (16) IRM 6.630.1.18 removes language containing processes outside the purview of the policy.
- (17) Renumbered sections with the removal of military-related absence and leave information and updated names, references, hyperlinks and/or terminology.
- (18) Renumbered sections with the removal of information related to maternity/paternity leave options for birth, adoption, and/or foster care of a child, and additional flexibilities for family purposes, and updated names, references, hyperlinks and/or terminology.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.630.1, Absence and Leave, issued January 6, 2017, and relocates information pertaining to absence and leave for military-related reasons to IRM 6.630.2, Absence and Leave for Military-Related Purposes; for birth, adoption, and/or foster care to IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement; and incorporates and obsoletes Interim Guidance Memorandum HCO-06-0920-0021, Scheduling of Annual Leave (AL) by Employees Determined Necessary to Respond to Certain National Emergencies..

AUDIENCE

All Business Units

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IRS Human Capital Officer

6.630.1
IRS Absence and Leave

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6.630.1.1
(08-01-2023)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides policy and guidance for absence and leave at the IRS and is supplemented by Human Capital Office (HCO) interim guidance. Read and interpret this guidance in accordance with applicable laws (5 U.S. Code (USC)), Governmentwide regulation (5 Code of Federal Regulations (CFR)), the U.S. Department of the Treasury (Treasury) Human Capital Issuance System (HCIS) Directives, federal case law, and Comptroller General (CG), Office of Personnel Management (OPM), and U.S. Merit Systems Protection Board (MSPB) decisions.
- (2) **Audience:** Unless otherwise indicated, the policies, authorities, procedures, and instructions contained in this IRM apply to all business units. Bargaining unit (BU) employees should review negotiated agreement provisions relating to subjects in this IRM. Should any of these instructions conflict with a provision in the negotiated agreement, the agreement prevails for BU employees.
- (3) **Policy Owner:** The IRS Human Capital Officer.
- (4) **Program Owner:** The Human Capital Office (HCO), Office of HR Strategy (OHRS), Policy & Audits (P&A).
- (5) **Program Goals:** This IRM provides Servicewide policy and guidance on absence and leave programs to achieve mission-critical goals.

6.630.1.1.1
(08-01-2023)
Background

- (1) This IRM provides policy and guidance for all absence and leave subjects at IRS except for: military-related reasons (see IRM 6.630.2, Absence and Leave for Military-Related Reasons); parental leave options for birth, adoption, and/or foster care of a child, and additional flexibilities for family purposes (see IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement); and administrative leave, investigative leave and weather and safety leave (see IRM 6.630.4, Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave).

6.630.1.1.2
(08-01-2023)
Authority

- (1) **Law:** Title 5 USC, Part III, Subpart E, Chapter 63, Leave, at: <http://uscode.house.gov/browse.xhtml>.
 - a. Subchapter I, Annual and Sick Leave, Sections 6301 - 6308
 - b. Subchapter II, Other Paid Leave, Sections 6322; 6327
 - c. Subchapter III, Voluntary Transfers of Leave
 - d. Subchapter IV, Voluntary Leave Bank Program
 - e. Subchapter V, Family and Medical Leave
 - f. Subchapter VI, Leave Transfer in Disasters and Emergencies
- (2) **Regulation:** Title 5, Code of Federal Regulations (CFR), Part 630, Absence and Leave, at: <https://www.ecfr.gov/>.
 - a. Subpart A, General Provisions
 - b. Subpart B, Definitions and General Provisions for Annual and Sick Leave
 - c. Subpart C, Annual Leave
 - d. Subpart D, Sick Leave
 - e. Subpart E, Recredit of Leave
 - f. Subpart F, Home Leave
 - g. Subpart H, Funeral Leave
 - h. Subpart I, Voluntary Leave Transfer Program
 - i. Subpart J, Voluntary Leave Bank Program
 - j. Subpart K, Emergency Leave Transfer Program

k. Subpart L, Family and Medical Leave

(3) **Delegation of Authority:**

- a. Delegation Order (DO) 6-11, Hours of Work, at: <https://irm.web.irs.gov/imd/del/DOProcessor.aspx?DocID=DO6-11>
- b. DO 6-12, Absence and Leave, at: <https://irm.web.irs.gov/imd/del/DOProcessor.aspx?DocID=DO6-12>
- c. DO 6-13, Authority to Certify Time and Attendance Records, at: <https://irm.web.irs.gov/imd/del/DOProcessor.aspx?DocID=DO6-13>

(4) **Other:**

- a. Treasury HCIS Transmittal Notice 18-003, Enhancing Workplace Flexibilities and Work-life Programs, at: <https://obamawhitehouse.archives.gov/the-press-office/2014/06/23/presidential-memorandum-enhancing-workplace-flexibilities-and-work-life->
- b. Government Accountability Office (GAO) Internal Control Report, GAO-03-352G, Maintaining Effective Control over Employee Time and Attendance Reporting, at: <https://www.gao.gov/products/gao-03-352g>.
- c. CG Decisions:
 - 24 CG 526
 - 25 CG 366
 - 26 CG 102, 105
 - 32 CG 410
 - 45 CG 243
 - 62 CG 87
 - 57 CG 429
 - 60 CG 53

6.630.1.1.3
(08-01-2023)
**Roles and
Responsibilities**

- (1) Heads of agencies have authority to administer policy governing the federal leave system. Recordation of absence and leave is processed as required by the National Finance Center (NFC), Treasury, and the HCO, Office of HR Operations (OHRO), Human Resources Shared Services (HRSS).
- (2) The IRS Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for absence and leave.
- (3) The P&A office is responsible for developing and publishing content in this IRM.
- (4) The HRSS office is responsible for providing systems, tools, and all related instructions to employees to accomplish proper recordation of absence and leave on official source documents from which an employee is paid (i.e., time and attendance (T&A) documents). It also administers the Leave Sharing programs, including the Emergency Leave Transfer Program, and health services for IRS employees available through the designated IRS health services provider contract.
- (5) The HCO, OHRO, Talent Acquisition (TA) office is responsible for recruitment and hiring. They partner with business units who have permission to credit prior non-federal service for a higher annual leave accrual rate before a prospective employee enters on duty.

- (6) The HCO, OHRO, Labor/Employee Relations and Negotiations (LERN), Labor Relations/Employee Relations Field Operations Office, provides guidance and representation to managers in areas such as grievances, discipline, adverse and performance cases, and contractual obligations with the National Treasury Employees Union (NTEU).
- (7) All managers are responsible for:
 - a. Ensuring government resources are used efficiently and effectively, with minimum potential for waste, fraud, and mismanagement;
 - b. Administering and counseling employees on leave rules, regulations and procedures, in accordance with applicable laws, regulations, and established policies;
 - c. Approving employees' work schedules, requests for leave, and reviewing for accuracy, validating, certifying, and signing official T&A records, including corrections, and/or designating actor/proxies to certify T&A records in accordance with DO 6-11 at: <http://irm.web.irs.gov/imd/del/DOProcessor.aspx?DocID=DO6-11>;
 - d. Partnering with employees to manage employees' leave balances to avoid forfeiture;
 - e. Ensuring that employees submit appropriate documentation of absences as required (e.g., jury duty summons/certificate of attendance, medical documentation, military orders);
 - f. Ensuring all supporting documentation for requests of leave and absence is retained in accordance with records retention requirements;
 - g. Identifying, investigating, and correcting leave abuse; and
 - h. Working with business unit points of contact to report timekeeping issues for resolution.
- (8) All employees are responsible for:
 - a. Observing designated duty hours, complying with leave rules, regulations, and established business procedures, and requesting and using leave in accordance with its intended purpose. Failure to do so could result in disciplinary action up to, and including, removal from the IRS;
 - b. Accurately reporting the work schedule, leave taken, and hours worked at a telework site (for telework-eligible employees) on official T&A records;
 - c. Providing required documentation concerning absences and anticipated return to duty (e.g., jury duty summons/certificate of attendance, medical documentation, military orders);
 - d. Using leave wisely to cover planned and unplanned absences, monitoring leave balances, timely requesting approval to avoid forfeiture, reporting discrepancies to management, providing documentation to correct the erroneous balances. Understanding any necessary corrections may result in a debt; and
 - e. Recording absences less than a full workday and/or multiple types of leave taken in a workday in the T&A system and contacting management for assistance with problems relating to input or validation.

6.630.1.1.4
(08-01-2023)
**Program Management
and Review**

- (1) This IRM provides policy guidance on absence and leave for the IRS. Sections may be revised, added or deleted based in part on this process.

6.630.1.1.5
(08-01-2023)

Program Controls

- (1) The P&A office develops and issues policies, materials, and programs to increase Servicewide awareness and understanding of absence and leave programs and collaborates with other HCO organizations and Servicewide stakeholders to support education and outreach activities as they relate to absence and leave programs.

6.630.1.1.6
(08-01-2023)

Definitions

- (1) **Absence Without Leave (AWOL):** A nonpay status for any absence from duty not officially and properly authorized.
- (2) **Advanced Leave:** Hours that may be granted to an employee prior to accruing them, upon request, and after submitting supporting documentation, as appropriate.
- (3) **Annual Leave:** Hours accrued for federal service that may be used for vacations, rest and relaxation, and personal business or emergencies.
- (4) **Annual Leave Accrual Credit:** A management recruitment tool that provides credit for service that would otherwise not be creditable toward the annual leave accrual rate when recruiting a new employee.
- (5) **Bone Marrow and Organ Donor Leave:** Hours that may be granted to an employee without loss of pay or leave for the time necessary to serve as a bone marrow and/or organ donor.
- (6) **Court Leave:** Hours granted without loss of pay or leave during a period of absence when summoned, in connection with a judicial proceeding, by a court.
- (7) **Excused Absence (Administrative Leave):** Hours of leave granted without a loss of or reduction in: 1) pay; 2) leave to which an employee is otherwise entitled under law; or 3) credit for time or service; and that is not authorized under any other provision of law.
- (8) **Family and Medical Leave Act (FMLA):** A law that entitles most employees to up to 12 workweeks of unpaid leave during any 12-month period for certain family and medical needs.
- (9) **Home Leave for Employees Working Outside of the United States:** Hours earned following completion of federal service performed outside of the United States, Puerto Rico, or a territory or possession of the United States.
- (10) **Leave Sharing Program:** Consists of three benefit programs, to include the Voluntary Leave Bank Program, Voluntary Leave Transfer Program, and Emergency Leave Transfer Program. Leave sharing permits employees who do not have available paid leave to use donated annual leave when they have a personal or family medical emergency, or are affected by a major disaster or emergency declared by the President that results in severe adverse effects for a substantial number of employees.
- (11) **Leave Without Pay:** A temporary nonpay status and absence from duty, which may affect an employee's entitlement to or eligibility for certain federal benefits.
- (12) **Leave Year:** A leave year begins on the first day of the first full biweekly pay period in a calendar year. A leave year ends on the day immediately before the first day of the first full biweekly pay period in the following calendar year.

- (13) **Recredit of Leave:** Annual and sick leave is recredited when an employee transfers between agencies, returns from military service, or returns to an appointment after a break in service (sick leave only).
- (14) **Restored Forfeited Annual Leave:** Annual leave that was forfeited because it was in excess of the maximum leave ceiling (i.e., 30, 45, or 90 days) due to administrative error, exigency of the public business, or sickness of the employee, may be restored to the employee in a separate leave account.
- (15) **Sick Leave:** A paid absence from duty that an employee is entitled to use for personal medical needs, family care or bereavement, care of a family member with a serious health condition or a communicable disease, and adoption-related purposes.
- (16) **“Use or Lose” Annual Leave:** The amount of annual leave that is in excess of the employee’s applicable annual leave ceiling, which must be used by the final day of the leave year to avoid forfeiture.

6.630.1.1.7
(08-01-2023)
Related Resources

- (1) The IRS Source at: <https://irs.gov.sharepoint.com/sites/IRSSource>
- (2) The OPM Pay & Leave Fact Sheets at: <https://www.opm.gov/policy-data-oversight/pay-leave/>.
- (3) IRM 6.630.2, Absence and Leave for Military-Related Reasons, at: <http://irm.web.irs.gov/Part6/Chapter630/Section2/IRM6.630.2.aspx>
- (4) IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement, at: <http://irm.web.irs.gov/Part6/Chapter630/Section5/IRM6.630.5.aspx>
- (5) Organization Function Program (OFP) Codes at: <https://irssource.web.irs.gov/Lists/Timekeeping/DispItemForm.aspx?ID=63>

6.630.1.2
(08-01-2023)
Eligibility for Annual and Sick Leave

- (1) A full-time employee accrues leave during each full biweekly pay period while in a pay status or in a combination of pay and nonpay status.
 - a. Nonpay status hours are charged to a full-time employee’s account and accumulate each pay period.
 - b. Starting at the beginning of the leave year, when a full-time employee’s nonpay status hours reach a total of 80 hours,(either in one pay period, or over the course of several pay periods), they do not accrue annual leave or sick leave in the pay period the 80-hour accumulation is reached. This is known as the “80-hour cutback.”
 - c. Any balance of nonpay status hours exceeding 80 are carried over to the next pay period and counted toward the next 80-hour cutback.
 - d. Nonpay status hours that total less than 80 are dropped from an employee’s balance at the end of the leave year.
- (2) A part-time employee accrues leave on a prorated basis during each full biweekly pay period based upon the number of hours in pay status. Partial accrual from full pay periods carry over to the following pay period.
 - a. A part-time employee who enters on duty in the middle of a pay period does not accrue leave, and the hours worked do not carry over toward the leave accrual calculation. Only hours in pay status during full pay periods are used for the calculation of leave accrual.

- b. Nonpay status hours do not affect leave accrual. A part-time employee earns leave based only on the hours in pay status.
 - c. An employee who works two part-time federal civilian positions earns annual and sick leave on a prorated basis for the hours worked in each position. Only leave earned in the IRS part-time position may be used for absences from the IRS.
 - d. A part-time employee who fulfills their established biweekly tour of duty accrues leave for the pay period, even if they separate prior to the last day of the pay period.
 - e. A part-time employee who permanently converts to a full-time schedule will forfeit any partial carryover hours and is not entitled to compensation for those hours.
- (3) An employee on a seasonal work schedule accrues leave during each full biweekly pay period while in pay status or in a combination of pay and nonpay status. Periods of nonwork or nonpay status within the continuity of employment (i.e., release from duty because of lack of work) are treated as leave without pay (LWOP) for purposes of computing leave accruals.
- (4) When a new employee enters on duty the Tuesday following a Monday holiday and works the rest of the pay period, full leave accrual is credited. To determine whether a new employee is entitled to pay for the holiday, see IRM 6.610.1.2.6, Federal Holidays, at: <http://irm.web.irs.gov/link.aspx?link=6.610.1.2.6>.
- (5) There is no accrual or credit of leave for fractional parts of biweekly pay periods either at the beginning or end of a full-time employee's period of service. If a full-time employee separates in the middle of a pay period and does not fulfill the entire biweekly pay period requirement, there is no leave accrual. However, a full-time employee on an alternative work schedule (AWS), such as 4/10, may fulfill their 80-hour work requirement prior to the end of the pay period and may accrue leave for the full pay period. A part-time employee will accrue leave if their entire tour of duty (according to Standard Form 50 (SF-50), Notification of Personnel Action) is fulfilled.
- (6) When an employee goes into LWOP status and receives Federal Employees' Compensation Act (FECA) pay for a partial pay period, leave is credited on a prorated basis for the part of the pay period the employee is not receiving FECA pay (32 CG 310 (1953)). See IRM 6.800.1, Workers' Compensation Program, at: <http://irm.web.irs.gov/Part6/Chapter800/Section1/IRM6.800.1.asp>.
- (7) An employee on an intermittent work schedule does not accrue leave. However, an employee on an intermittent work schedule who temporarily changes to a full-time or part-time work schedule will accrue leave as in (2) and (3) above. If an employee accrues leave while occupying a full-time or part-time work schedule, the leave is held in abeyance when the employee returns to their original intermittent work schedule.
- a. The employee may use the leave if they return to a full-time or part-time work schedule; or
 - b. If the employee does not want to hold the accrued leave in abeyance, they may request a payment for the annual leave by contacting the Employee Resource Center (ERC) or by submitting an OS GetServices ticket.
- (8) The entitlement to use annual leave is based on the length of the appointment.

- a. An employee (both new and reemployed) whose appointment is less than 90 days accrues annual and sick leave, but may not use annual leave unless the appointment is extended and continues beyond 90 days without a break in service. This restriction only applies to the accrual of annual leave. If a reemployed employee already has annual leave to their credit from a previous appointment, they are allowed to use the existing annual leave during their temporary appointment. The OPM defines 'break in service' as the time when an employee is no longer on the payroll of an agency.
 - b. An employee (both new and reemployed) whose appointment is 90 days or longer accrues and may be granted annual and sick leave as of the first day of employment, subject to managerial approval. This applies whether or not the employee works 90 days. If the employee separates prior to the 90th day, they are entitled to payment for any annual leave earned but not used.
- (9) An employee who separates prior to completion of the appointment (for appointments less than 90 days) is not entitled to payment for leave accrued but not used.

6.630.1.2.1
(08-01-2023)
Documenting Leave Requests

- (1) Requests for leave must be submitted in writing per business unit or individual manager requirements and procedures (e.g., Outlook calendar, email, or OPM Form 71, Request for Leave or Approved Absence, at: <https://www.opm.gov/forms/OPM-forms>). Managers must ensure that an employee's hours worked and leave taken are accurately documented.
- (2) Managers must ensure all supporting documentation is retained in accordance with records retention requirements. For additional information, see IRM 1.15, Records and Information Management, at: <http://irm.web.irs.gov/indexes/numerical/default.aspx?partno=1&anchor=#chapter15>, and Document 12829, General Records Schedules, at: <http://publish.no.irs.gov/cat12.cgi?request=CAT2&itemtyp=D&itemb=12829&items=>.
- (3) "Use or lose" annual leave must be scheduled before the start of the third pay period prior to the end of the leave year (i.e., for a leave year with 26 pay periods, no later than the last day of pay period 22).

6.630.1.3
(01-06-2017)
Annual Leave

- (1) Annual leave, as provided by 5 USC 6301-6304, 6306, and 6308, and 5 CFR 630, Subparts B and C, may be used for a variety of reasons, including vacations, rest and relaxation, personal business, or emergencies.
- (2) An employee must generally request annual leave in advance and receive managerial approval prior to use. Managers must ensure that an employee's use of annual leave does not impact business operations while, at the same time, balancing employee needs. Generally, annual leave is scheduled and approved or disapproved at the time it is requested.
- (3) An employee has a right to take annual leave, subject to managerial approval. However, annual leave:
 - a. May be denied when workload and staffing needs necessitate the employee be on duty;
 - b. Should not be granted when it would require payment of overtime to maintain work schedules or otherwise prevent accomplishing work; or
 - c. Should be scheduled to prevent forfeiture, as described in IRM

6.630.1.3.1(6), Annual Leave Accrual Rates and Ceilings.

- (4) Annual leave is used and charged in 15-minute increments.

6.630.1.3.1
(08-01-2023)

**Annual Leave Accrual
Rates and Ceilings**

- (1) Annual leave accrual rates for a full-time employee are established in accordance with 5 USC 6303 and 5 CFR 630, Subpart C:

Years of Federal Service	Annual Leave Accrued Each Pay Period	Last Pay Period of Calendar Year
Less than 3 years	4 hours	4 hours
3 years but less than 15 years	6 hours	10 hours
15 or more years	8 hours	8 hours

- (2) 5 USC 6303(f) provides the following for an employee covered by the Senior Executive Service (SES), Senior Level (SL), and Scientific and Professional (ST), or equivalent pay systems:

Years of Federal Service	Annual Leave Accrued Each Pay Period
Any number	8 hours

- (3) Pursuant to 5 USC 6302(c) and 5 CFR 630, Subpart C, a part-time employee accrues annual leave according to the number of hours worked in pay status during each full biweekly pay period:

Years of Federal Service	Annual Leave Accrued Each Pay Period
Less than 3 years	1 hour for each 20 hours worked
3 years but less than 15 years	1 hour for each 13 hours worked
15 or more years	1 hour for each 10 hours worked

- (4) Per 5 USC 6304(b)(1) and (2), an employee directly recruited or transferred by the IRS, from the United States or its territories or possessions including Puerto Rico, for employment outside the area of recruitment or from which transferred, may accrue 45 days (360 hours) of annual leave. Therefore, an employee:
- Who is recruited from or transferred to other territories or possessions of the United States including Puerto Rico may accrue up to 45 days (360 hours) of annual leave;
 - Who is a resident of other territories or possessions of the United States including Puerto Rico, hired by the IRS in other territories or possessions of the United States including Puerto Rico has a maximum 30-day (240 hours) annual leave ceiling.

Employees working in the same location may have different annual leave ceilings based on the above statute, and depending on how they arrived at the location.

- (5) Any new rate of accruing annual leave is automatic and effective at the beginning of the first pay period following the date on which the employee completes the required length of service.
- (6) The maximum amount of annual leave accrued but not taken that may carry over to the following leave year is:
 - a. 30 days (240 hours) for an employee stationed within the United States;
 - b. 45 days (360 hours) for an employee stationed outside the United States; or
 - c. 90 days (720 hours) for SES, SL, and ST employees.
- (7) An employee stationed outside the United States, who returns to a position within the United States, may have accrued annual leave above the 30-day (240 hours) maximum. Upon return, the amount of annual leave in their account on the last day of the pay period at the overseas post of duty (POD) (up to the overseas maximum of 45 days (360 hours)) will become their annual leave ceiling in the U.S. position. It will also carry into subsequent leave years provided the employee's balance does not fall to a lesser amount. The lesser amount, or 30 days (240 hours), then becomes the employee's maximum ceiling, whichever is greater.
- (8) When an employee moves to a position in the SES, SL, or ST, their annual leave balance will remain to the employee's credit.
- (9) When an employee in the SES, SL, or ST moves to a position outside the SES, SL, or ST, their annual leave ceiling is calculated as in (1) above, based on years of service. Accrued leave from the SES, SL, or ST position remains to the employee's credit and the maximum ceiling up to 90 days (720 hours) is subject to reduction as detailed in (7) above. As each succeeding year progresses, the annual leave ceiling reduces until it reaches 30 days (240 hours).
- (10) Any accrued leave in excess of the maximum ceiling (see (6) above) at the end of the leave year will be forfeited.
- (11) Pursuant to OPM, under the Postal Reorganization Act of 1970, PL 91-375 as amended, an employee transferring from the U.S. Postal Service (USPS) to IRS may not have their benefits reduced. The employee may transfer a total amount of leave that does not exceed the maximum limitation allowable under the USPS leave system. The amount transferred becomes the employee's annual leave ceiling, which is subject to reduction in accordance with 5 USC 6304(c), until the amount of accrued annual leave equals the maximum allowed by IRS (see (6) above).

6.630.1.3.2
(01-06-2017)
**Sequence of Annual
Leave Usage**

- (1) Managers and employees are responsible for establishing leave schedules early in the year to ensure the needs of the IRS and employees are met. Because annual vacations are important to maintain health, efficiency, and a balance between work and family life, employees should be encouraged to request annual leave for rest and relaxation purposes.

- (2) An employee is responsible for monitoring their use of current and restored annual leave to avoid forfeiture. It is recommended that leave be used in the following sequence prior to pay period 18 of the current leave year:
 - a. Previously earned compensatory time off (for travel or in lieu of overtime payment);
 - b. Restored forfeited annual leave that will expire at the end of the current leave year;
 - c. Projected current year “use or lose” annual leave;
 - d. Restored annual leave that will not expire in the current leave year; and
 - e. Annual leave that will not be subject to loss in the current leave year.
- (3) It is recommended leave be used in the following sequence from pay period 18 through the end of the leave year:
 - a. Projected current year “use or lose” annual leave;
 - b. Restored forfeited annual leave that will expire at the end of the current leave year;
 - c. Previously earned compensatory time off (for travel or in lieu of overtime payment);
 - d. Restored annual leave that will expire in a following leave year; and
 - e. Annual leave that will not be subject to loss in the current leave year.
- (4) An employee should use all “use or lose” annual leave before any earned compensatory time off (for travel or in lieu of overtime payment). However, the use of annual leave does not change the expiration date of earned compensatory time off. The 26 pay period timeframe for use and the 80-hour maximum earning limits for earned compensatory time off are still in effect. For further information regarding compensatory time off in lieu of overtime payment, see IRM 6.550.2, Premium Pay Under Title 5 and the Fair Labor Standards Act (FLSA) and Compensatory Time Off for Travel, at: <http://irm.web.irs.gov/Part6/Chapter550/Section2/IRM6.550.2.aspx>.
- (5) Please note, credit hours earned by an employee on a flexible work schedule are not a category of leave. Full-time employees may carry forward a maximum of 24 credit hours from pay period to pay period indefinitely. Part-time employees may carry forward a maximum of 25 percent of the hours in their biweekly basic work requirement. For additional information on credit hours see the flexible work schedule section of IRM 6.610.1, IRS Hours of Duty, at: <http://irm.web.irs.gov/Part6/Chapter610/Section1/IRM6.610.1.aspx>.

6.630.1.3.3
(01-06-2017)

Restoration of Forfeited Annual Leave

- (1) Forfeited annual leave may be restored under 5 USC 6304(d) and (f) when annual leave is lost due to the following:
 - a. An exigency of the public business, of such importance, that scheduled annual leave may not be used by an employee within the leave year;
 - b. Administrative error; or
 - c. Sickness of the employee when the annual leave was scheduled in advance.
- (2) Per DO 6-12, Absence and Leave, exigency determinations must not be made by any official whose leave would be affected by the decision. When such a conflict occurs, the determinations must be made at the next higher management level. The authority to make exigency determinations is delegated to SES Executives (including those in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives for an employee within their

business unit. This authority may not be redelegated. The authority to approve the correction of administrative errors and determinations that a period of sickness or injury interfered with the use of scheduled annual leave lies with frontline managers. See DO 6-12, at: <https://irm.web.irs.gov/imd/del/DOProcessor.aspx?DocID=DO6-12>.

- (3) As required by 5 CFR 630.308, the annual leave must have been scheduled and approved in writing (e.g., Outlook calendar practices, email exchanges) before the start of the third biweekly pay period prior to the end of the leave year in order to be restored.
- (4) An employee on a seasonal work schedule that has been released to nonpay status at the end of the season is not eligible for restoration of forfeited annual leave, because the lack of work which caused the release does not meet the criteria for public exigency.
- (5) An employee must schedule and use restored annual leave no later than the end of the leave year ending two years after:
 - a. The date fixed by the head of the agency or designee as the date of termination of the exigency of the public business; or
 - b. The date the forfeited annual leave was restored due to administrative error; or
 - c. The date the employee is determined to be recovered from illness or injury and able to return to duty.
- (6) Restored annual leave not used within the established time limitation is forfeited with no further right to restoration. Annual leave forfeited by an employee because they fail or choose not to request, schedule, or use approved leave is not eligible for restoration.
- (7) Restored forfeited annual leave is established in a separate leave account. It should be used before regular annual leave, except in the case of annual leave that will be subject to forfeiture at the end of the current leave year.
- (8) Employees must use Form 9202, Request for Restoration of Forfeited Annual Leave, at: <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=11126>, which includes written management approval, to request forfeited annual leave to be restored. The following documentation must be submitted to support the request for restoration:
 - a. The date(s) the leave was approved by the appropriate official;
 - b. The date(s) the leave was scheduled for use and the amount scheduled (days/hours); and
 - c. Reason(s) for subsequent cancellation of approved leave. In the event of an exigency of the public business, documentation must include the beginning and ending dates of the exigency and a copy of the cancellation of the previously approved leave.
- (9) The manager must retain the approved or disapproved Form 9202 documentation.
- (10) Standard Operating Procedure (SOP) 630-01, Restoration of Forfeited Annual Leave, provides additional information and instructions and may be found at: <https://irsgov.sharepoint.com/sites/HCO/SitePages/Standard-Operating-Procedures.aspx>.

6.630.1.3.4
(08-01-2023)

**Scheduling of Annual
Leave by Employees
Determined Necessary
to Respond to Certain
National Emergencies**

- (1) The Director of OPM may deem a specific national emergency declared by the President under the National Emergencies Act (50 U.S.C. 1601, et seq.) to be an exigency of the public business for the purpose of restoring forfeited annual leave under 5 U.S.C. 6304(d)(1)(B) and will notify agencies in writing when this decision is made.
 - a. Only certain national emergencies will rise to the level to qualify as an exigency of the public business.
 - b. For the purpose of federal leave administration, an exigency of the public business occurs when there is a pressing need for an employee's service, and the employee would forfeit annual leave in excess of the maximum allowable carryover (i.e., "use or lose") because there are no other practical alternatives available to accomplish the work by a given deadline.
- (2) Employees who cannot use their "use or lose" annual leave because of their work to support the nation during a national emergency, will have their "use or lose" annual leave deemed to have been scheduled in advance and subject to leave restoration.
 - a. This does not apply to employees who were unable to use their annual leave due to personal travel restrictions or other personal reasons.
- (3) Per 5 CFR 630.310, once the Director of OPM has issued a notification to agencies under paragraph (1) above, the agency head, or designee, must perform the following actions (as long as their own leave is not affected by the decision):
 - a. Identify the specific employees or groups of employees who are performing services that are essential in responding to the national emergency designated as an exigency of the public business;
 - b. Inform covered employees in writing of any such determination and its application to them, and the normal requirement to schedule annual leave in writing before the start of the third biweekly pay period prior to the end of the leave year does not apply during the designated time period;
 - c. Establish the termination date of the exigency and inform the designated employees, or groups of employees, in writing of the termination date of the exigency. This date may be different for employees based on the nature of the work and necessary timelines; and
 - d. Inform the agency payroll provider (the National Finance Center) and HRSS, Payroll, in writing of this termination date.
- (4) The agency head, or designee, must continually monitor the agency response to the national emergency and determine whether the services of each identified employee, or group of employees, continue to be essential for the response to the emergency, and fix a termination date of the exigency of the public business for each identified employee, or group of employees. The exigency of the public business must be terminated on the date one of the following events occurs, whichever is earliest, including when:
 - a. The President declares an end to the national emergency;
 - b. The Director of OPM deems the national emergency to no longer be an exigency of the public business;

- c. The agency head, or designee, determines that the employee's, or group of employees', services are no longer essential to respond to the national emergency or they can follow the normal leave scheduling procedures; or
 - d. An employee whose services were determined to be essential during the national emergency moves to a position not involving services determined by the IRS to be essential to the response to the national emergency.
- (5) The exigency terminates on the day that is 12 months after the national emergency is declared. The agency head, or designee, may extend this deadline annually by an additional 12 months, but, under no circumstances may IRS grant more than two 12-month extensions in connection with any national emergency (i.e., the extensions may not exceed a maximum of three years from the initial date of the particular declared emergency). However, 5 CFR Part 630.309, Time limit for use of restored annual leave—extended exigency of the public business, may apply in the case of an extended exigency.
- (6) In order to qualify for restoration of "use or lose" annual leave for this purpose, an employee must have:
 - a. Performed work that is essential in responding to the national emergency designated as an exigency of the public business;
 - b. Been identified by the agency head, or designee (whose own leave is not affected by the decision), to perform essential services in response to the national emergency designated as an exigency of the public business; and
 - c. Been informed in writing by the agency head, or designee, that they are a covered employee and the termination date of the exigency.
- (7) For a full-time employee designated as essential during a national emergency, restored forfeited "use or lose" annual leave totaling 416 hours or less must be scheduled and used by the end of the leave year in progress two years after the exigency termination date. This period will be extended by one leave year for each additional 208 hours of "use or lose" annual leave, or any portion thereof.
 - a. For example, Pat is a full-time employee designated as essential for a national emergency. On the exigency termination date of April 2021, Pat has restored forfeited "use or lose" annual leave totaling 624 hours (416 hours plus 208 hours). Pat must use the "use or lose" annual leave by the end of the 2024 leave year.
- (8) A part-time employee must schedule and use restored forfeited "use or lose" annual leave in an amount equal to or less than 20% of the number of hours in their scheduled annual tour of duty by the end of the leave year in progress two years after the exigency termination date. This period will be extended by one leave year for each additional number of hours of excess annual leave, or any portion thereof, equal to 10% of the number of hours in the employee's scheduled annual tour of duty.
 - a. For example, Jessie is a part-time employee designated as essential for a national emergency that has a termination date of April 2021. Jessie has a part-time work schedule of 20 hours per week, or 1,040 hours annually. Jessie has restored forfeited "use or lose" annual leave totaling

208 hours (20% of the number of hours in the scheduled annual tour of duty). Jessie must use the “use or lose” annual leave by the end of the 2023 leave year.

- (9) When an employee whose involvement in a national emergency ends during the leave year has annual leave in excess of the maximum limitation and is unable to schedule it in time for it to be restored:
 - a. Each affected employee must make a reasonable effort to comply with the advance scheduling requirement;
 - b. The agency head, or designee, (whose own leave is not affected by the decision) may determine the employee was unable to comply with the advance scheduling requirement because of circumstances beyond the employee’s control (e.g., when the national emergency terminates during the latter portion of a leave year);
 - c. There must be a correlation between the lack of advance scheduling and the employee’s services in response to the national emergency;
 - d. If it is determined by the agency head, or designee, there was enough time for an employee to schedule, and use, “use or lose” annual leave before the end of the leave year, forfeited “use or lose” annual leave may not be restored.
- (10) In accordance with IRM 6.630.1.3.3(6) and (7), restored forfeited “use or lose” annual leave:
 - a. is established in a separate leave account;
 - b. should be used before regular annual leave, except in the case of annual leave subject to forfeiture at the end of the current leave year;
 - c. not used within the established time limitation is forfeited with no further right to restoration.

However, the time limitation for using active restored forfeited “use or lose” annual leave does not apply for the periods during which the employees’ services are deemed essential to respond to a national emergency. Once employees’ services are no longer essential and/or end due to the termination date of the exigency, new time limits are established for using all restored leave available to employees, as described above. Leave forfeited by employees because they fail, or choose, to not request, schedule, or use approved leave is not eligible for restoration.

6.630.1.3.5
(08-01-2023)
Lump-Sum Payment for Annual Leave

- (1) Lump-sum payments for annual leave are administered per 5 USC 5551, 6306, and 5 CFR 550, Subpart L. See IRM 6.550.1.7, at: <http://irm.web.irs.gov/Part6/Chapter550/Section1/IRM6.550.1.aspx#6.550.1.7>, for additional information.

6.630.1.4
(08-01-2023)
Credit for Prior Non-Federal Work Experience and Experience in a Uniformed Service for Determining Annual Leave Accrual Rate

- (1) The IRS may recruit and retain a highly-skilled, professional workforce by providing credit for service that otherwise would not be creditable under 5 USC 6303(a), for determining the annual leave accrual rate of:
 - a. An individual receiving their first appointment (regardless of tenure) as a civilian employee of the federal government;
 - b. An employee who is reappointed following a break in service of at least 90 calendar days after their last period of civilian federal employment; or
 - c. An employee who is a retired member of a uniformed service.

- (2) For detailed procedures on processing a request for credit toward annual leave accrual rate under this provision, refer to the Annual Leave Accrual Credit Incentive page on IRS Source at: <https://irs.gov.sharepoint.com/:b:/r/sites/HCO/Documents/JobAid-CreditforPriorNonFederalServiceProcedures.pdf>.

6.630.1.4.1
(03-15-2013)
**Annual Leave Accrual
Credit – Definitions**

- (1) **Employee (also referred to as “applicant”)** – An individual subject to 5 USC Chapter 63, who is either a) receiving a first appointment (regardless of tenure) as a civilian employee of the federal government; b) being reappointed following a break in service of at least 90 calendar days after the last period of civilian federal employment; or c) a retired member of a uniformed service as defined by 38 USC 4303.
- (2) **Uniformed Service** – The Armed Forces, the Army National Guard, and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the Commissioned Corps of the Public Health Service, and any other category of persons designated by the President in time of war or national emergency.

6.630.1.4.2
(01-06-2017)
**Annual Leave Accrual
Credit – Delegation of
Authority**

- (1) The Commissioner of Internal Revenue may approve credit for service that otherwise would not be creditable under 5 USC 6303(a) for determining the annual leave accrual rate of a newly appointed or reappointed civilian employee, or a retired member of a uniformed service. Per DO 6-12, Absence and Leave, this authority is redelegated to the IRS Human Capital Officer and may not be further delegated. See DO 6-12, Absence and Leave, at: <http://irm.web.irs.gov/imd/del/DOProcessor.aspx?DocID=DO6-12>.

6.630.1.4.3
(01-06-2017)
**Annual Leave Accrual
Credit – Requirements**

- (1) Credit for non-federal work experience or active duty uniformed service is discretionary and may be granted only if it is determined that the skills and experience of the applicant are:
 - a. Essential to the new position (e.g., non-federal computer work previously used by an applicant for an Information Systems Specialist position);
 - b. Acquired through performance in a non-federal or active duty uniformed service position that directly relates to the duties of the new position (e.g., non-federal auditor work used in a Tax Auditor or Revenue Agent position); and
 - c. Necessary to achieve an important IRS mission or performance goal.
- (2) Credit for non-federal work experience or active duty uniformed service is granted to the employee on the effective date of their initial appointment or re-appointment to federal service. **According to 5 CFR 630.205(d), the head of the agency or designee must make the determination to approve an employee’s qualifying prior work experience before the employee enters on duty. Prior service credit cannot be granted retroactively or after the effective date of the employee’s appointment or reappointment.** In other words, the written determination must be made and approved before the employee enters on duty.

6.630.1.4.4
(08-01-2023)
**Annual Leave Accrual
Credit – Responsibilities
and Procedures**

- (1) Each business unit has a distinct title for its Head of Office. Refer to IRM 1.1.1, IRS Mission and Organizational Structure, paragraph 1.1.1.5, Structure of the IRS and Exhibit 1.1.1-1, IRS Organization Chart - Internal Revenue Service Organization and Top Officials, at: <http://irm.web.irs.gov/Part1/Chapter1/Section1/IRM1.1.1.asp#1.1.1.5>. The Head of Office determines whether to request this authority, and must consider:
 - a. The extent the annual leave accrual credit would enhance the IRS's ability to fill a critical position and improve the performance of mission-critical functions;
 - b. Whether employees who are currently available could perform the duties and responsibilities of the position for which the applicant is being considered; and
 - c. Other special or unique needs of the applicant's services.
- (2) For procedures on how to administer annual leave accrual credit, see the Annual Leave Accrual Credit Job Aid at: <https://irssource.web.irs.gov/Linked%20Documents%20Library/JobAid-CreditforPriorNonFederalServiceProcedures.pdf>.

6.630.1.5
(08-01-2023)
Sick Leave

- (1) Sick leave is authorized and administered under 5 USC 6301, 6302, 6307, and 6308 and 5 CFR 630, Subparts B and D.
- (2) Employees may request to use sick leave, as provided by 5 CFR 630.401, when the employee:
 - a. Is incapacitated for the performance of their duties by physical or mental illness, injury, pregnancy, or childbirth;
 - b. Receives medical, dental, or optical examination or treatment, including time spent traveling to obtain care;
 - c. Would, as determined by health authorities or a health care provider, jeopardize the health of others, by their presence on the job because of exposure to a communicable disease. The OPM cautions that using sick leave for this purpose should be in very limited circumstances;

Note: Communicable diseases that have been designated as “quarantinable” per Executive Orders 13295, 13375, 13674, and 14047 at: <https://www.federalregister.gov/presidential-documents/executive-orders/joe-biden/2021>, pose increased safety risks for the public. Employees who are asymptomatic, not able to telework, and subject to movement restrictions (quarantine or isolation) under the direction of public health authorities due to a quarantinable communicable disease may be authorized weather and safety leave for the period of quarantine or isolation. For more information, see IRM 6.630.4, Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave, at: <http://irm.web.irs.gov/Part6/Chapter630/Section4/IRM6.630.4.aspx>
 - d. Provides care for a family member who is incapacitated by a medical or mental condition or attends to a family member receiving medical, dental, or optical examination or treatment;
 - e. Provides care for a family member with a serious health condition;
 - f. Provides care for a family member who would, as determined by health authorities or a health care provider, jeopardize the health of others by that family member's presence in the community because of a communicable disease;

- g. Makes arrangements necessitated by the death of a family member or attends the funeral of a family member; or
- h. Must be absent for purposes relating to the adoption of a child, including appointments with adoption agencies, social workers, and attorneys, court proceedings, required travel, and any other activities necessary to allow the adoption to proceed.

(3) Sick leave is used and charged in 15-minute increments.

6.630.1.5.1
(08-01-2023)
Sick Leave Accrual Rates

(1) Sick leave accrual rates are established in accordance with 5 USC 6307 and 5 CFR 630, Subpart D, and the OPM:

Work Schedule	Accrual Rate
Full-time employees	4 hours for each biweekly pay period, equivalent to 13 days (104 hours) per leave year
Part-time employees	1 hour for each 20 hours in a pay status per biweekly pay period
Employees with uncommon tours of duty	(4 hours) times (average # of hours per biweekly pay period) divided by 80 = biweekly accrual rate

(2) See IRM 6.630.1.2, Eligibility for Annual and Sick Leave, for more information on eligibility for sick leave, including seasonal and intermittent employees.

6.630.1.5.2
(03-15-2013)
Requests for Sick Leave

- (1) Employees must request sick leave from their manager as soon as possible (generally, within the first two hours of the start of the workday on the first day of absence). If the manager is unavailable, employees should contact their manager either by phone and leave a voice message, or electronically (e.g., email, text message) with a telephone number where they can be reached. If the illness continues beyond one day, employees must keep their manager informed, normally each day.
- (2) Requests for sick leave that are foreseeable based on planned medical, dental, or optical examinations or treatment should be requested as far in advance as possible.

6.630.1.5.3
(03-15-2013)
Evidence to Support Sick Leave

- (1) Managers may grant the use of sick leave only when the need for sick leave is supported by administratively acceptable evidence. The manager may consider the employee's self-certification, regarding the reason for the absence, as administratively acceptable evidence.
- (2) Generally, absences of three days or less for which sick leave is requested do not require medical certification. However, an employee may be required to provide medical certification or other administratively acceptable documentation for sick leave of more than three consecutive workdays, or for a shorter period when determined necessary.
 - a. Employees must submit the requested information within 15 calendar days from the date the manager requests the documentation. If that is not practical, despite the employee's diligent efforts to provide the

requested information within 15 calendar days, employees must provide the documentation within a reasonable period of time, but no later than 30 calendar days after the date the manager requests documentation.

- b. Employees who do not provide the required evidence or medical certification within the specified time period are not entitled to the sick leave.
- (3) As an untimely submission of medical documentation/certification may be the basis for denying requested sick leave, managers should document the date the evidence or certification is requested, the date the documentation is due, and the date received.

6.630.1.5.4
(01-06-2017)
**Safeguarding Medical
Information**

- (1) It is critical that an employee's privacy be safeguarded when requesting, receiving, and storing medical documentation. Information concerning an employee's medical condition or history should be maintained in a separate confidential medical file. The presence of medical documentation in an employee performance file (EPF) violates the Rehabilitation Act. The confidential medical file should always be secured in a locked cabinet. For additional information, see IRM 1.15, Records and Information Management, at: <http://irm.web.irs.gov/indexes/numerical/default.aspx?partno=1&anchor=#chapter15>, and Document 12829, General Records Schedules, at: <http://publish.no.irs.gov/cat12.cgi?request=CAT2&itemtyp=D&itemb=12829&items=>
- (2) When medical documentation is requested from an employee, the employee may choose to submit the requested medical documentation directly to a medically certified designated IRS health services provider representative, instead of their manager. Additional information can be found at the Health Services Program website at: <https://irsgov.sharepoint.com/sites/EmployeeResources/SitePages/Worklife%20Programs12.aspx>.
 - a. Business units with job-related medical requirements may establish an approved alternative procedure that protects the privacy of the employee and requires the employee to provide medical information directly to managers.
- (3) The intent of allowing an employee to submit medical information directly to the designated IRS health services provider is solely to protect the privacy of the employee and should not limit the information necessary for a manager to determine the approval of leave. The medically-certified designated IRS health services provider representative will advise the manager regarding:
 - a. Whether the illness has incapacitated the employee for work during the absences in question;
 - b. When the employee's condition is expected to improve; and
 - c. If any accommodations requested are appropriate based on the medical condition.
- (4) A manager may request further explanation from the employee or request additional information from the medically-certified designated IRS health services provider representative in order to decide whether the approval of sick leave is appropriate.

6.630.1.5.5
(01-06-2017)
**Sick Leave for Family
Care**

- (1) Per 5 CFR Part 630.401, sick leave may be granted to care for family members. For use of sick leave, family member is defined as:
 - a. Spouse and spouse's parents;
 - b. Children, including adopted, step or foster children and their spouses;
 - c. Parents and their spouses;
 - d. Brothers and sisters and their spouses;
 - e. Grandparents and grandchildren, and their spouses;
 - f. Domestic partner and domestic partner's parents, including domestic partners and any individual named under (b) through (e) above, including both same sex and opposite sex relationships; or
 - g. Any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship.
- (2) The maximum leave year limits for a full-time employee are:
 - a. 104 hours (13 days) for general (more routine) family care, making arrangements necessitated by the death of a family member or to attend the funeral of a family member, and providing care for a family member who would, as determined by health authorities or a health care provider, jeopardize the health of others by that family member's presence in the community because of a communicable disease; and
 - b. 480 hours (60 days) for care of a family member with a serious health condition.
- (3) The maximum leave year limits for a part-time employee are as follows:
 - a. For general (more routine) family care and making arrangements necessitated by the death of a family member or to attend the funeral of a family member, a part-time employee may use the number of hours of sick leave normally accrued during a leave year; and
 - b. For care of a family member with a serious health condition, hours are equal to 12 times the average number of hours in their scheduled tour of duty each week.
- (4) The total amount of accrued sick leave an employee may use for all family care purposes may not exceed 480 hours (60 days) in a leave year. For a part-time employee, the total amount of accrued sick leave they may use for all family care purposes is prorated equal to 12 times the average number of hours in the employee's scheduled tour of duty each week. If any hours of sick leave are used for general family care and bereavement purposes as described below (IRM 6.630.1.5.5.1, Sick Leave for General Family Care and Death of a Family Member), they must be subtracted from the total annual allotment of sick leave available for care of a family member with a serious health condition (see IRM 6.630.1.5.5.2, Sick Leave to Care for a Family Member with a Serious Health Condition).
- (5) An employee requesting to use their sick leave for family care must advise their manager if the sick leave is for general family care, arranging or attending a funeral due to the death of a family member, or care for a family member with a serious health condition, and report the hours using the appropriate OFP codes in the timekeeping system. Managers must ensure and certify that an employee does not exceed the maximum number of hours allowable in a leave year.

6.630.1.5.5.1
(08-01-2023)

**Sick Leave for General
Family Care and Death
of a Family Member**

- (1) A full-time employee may use up to 104 hours (13 days) of accrued sick leave each leave year, and a part-time employee may use the number of hours of sick leave normally accrued during a leave year to:
 - a. Provide care for a family member who is incapacitated as a result of physical or mental illness, injury, pregnancy, or childbirth;
 - See IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement, for more information on sick leave for general family care and maternity and paternity purposes. Additional flexibilities are also provided in IRM 6.630.5 for bonding or caring for a healthy child (as sick leave may not be used for these purposes).
 - b. Provide care for a family member as a result of medical, dental, or optical examination or treatment;
 - c. Provide care for a family member if that person would, as determined by the health authorities or by a health care provider, jeopardize the health of others by their presence in the community due to an exposure to a communicable disease; or
 - d. Make arrangements necessitated by the death of a family member or attend the funeral of a family member (bereavement).
 - See IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement, for information on parental bereavement leave due to the death of a child. Parental bereavement leave is a standalone, paid leave entitlement, separate and apart from Sick Leave for General Family Care and Death of a Family Member.

6.630.1.5.5.2
(03-15-2013)

**Sick Leave to Care for a
Family Member with a
Serious Health
Condition**

- (1) A full-time employee caring for a family member with a serious health condition may use up to 480 hours of their accrued sick leave during a leave year. For a part-time employee, the amount of sick leave that may be used to care for a family member with a serious health condition is prorated equal to 12 times the average number of hours in the employee's scheduled tour of duty each week.
- (2) Medical documentation of the serious health condition is required. This documentation must include a written statement from the health care provider concerning the family member's need for psychological comfort and/or physical care and the specified period of time that the employee is needed to care for the family member with the serious health condition.
- (3) Serious health condition is defined as an illness, injury, impairment, or physical or mental condition that involves:
 - a. Hospital Care – Inpatient care (overnight stay) in a hospital, hospice, or other residential medical care facility, including any period of incapacity or subsequent treatment in connection with such inpatient care; or
 - b. Continuing Treatment – A period of incapacity of more than three consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition), that also involves:
 - Treatment two or more times by a health care provider; or

- Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment (e.g., a course of prescription medication or therapy) under the supervision of the health care provider; or
- c. Pregnancy – Any period of incapacity due to pregnancy, childbirth, or for prenatal care; or
- d. Chronic Conditions Requiring Treatments – A chronic condition which requires periodic visits for treatment by a health care provider, continues over an extended period of time (including recurring episodes of a single underlying condition), and may cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.); or
- e. Permanent/Long-Term Conditions Requiring Supervision – A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider (e.g., Alzheimer's, a severe stroke, or the terminal stages of a disease); or
- f. Multiple Treatment (Non-Chronic Conditions) – Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment, (e.g., chemotherapy/radiation for cancer, physical therapy for severe arthritis, dialysis for kidney disease).

6.630.1.6
(08-01-2023)
Advanced Leave

- (1) Per 5 USC 6302(d), 5 CFR 630, Subpart B, and 5 CFR 630.401, managers may grant advanced leave (annual or sick) within limitations. Advanced leave is not an entitlement, but is approved at the manager's discretion, unless requested for pregnancy, childbirth, adoption, or foster care purposes. See IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement, for further information. A BU employee may have additional limitations or flexibilities subject to the provisions in the negotiated agreement.
- (2) Advanced leave meets the definition of "debt" in accordance with the IRS Chief, Financial Office, in that the term "debt" or "claim" (the terms are used interchangeably) means any amount of money or property determined by an appropriate official of the federal government to be owed to the United States by a person, organization, or entity other than another federal agency.
- (3) An employee must repay the amount equal to all advanced leave if they separate from federal service. If the employee fails to repay the advanced leave, they will be billed for the amount equal to the leave or the amount owed, which may be taken from the final salary and/or lump-sum leave payment. If the employee moves to another bureau within Treasury or to another agency outside of Treasury, the employee may choose to carry the negative balance or repay the advanced leave. See IRM 6.630.1.6.3, Payment of Advanced Leave by Separating Employees, for further information.
- (4) Before approving requests for advanced leave from an employee with a seasonal work schedule, managers and employees should consider how long it will take to repay the debt, as leave is accrued only during their work seasons while they are in a pay status.

- (5) Advanced leave balances are carried forward from one leave year to the next until liquidated.
- (6) An employee on a temporary appointment for less than 90 days may not be granted advanced leave (except when using advanced leave for purposes of childbirth, adoption, and foster care). See IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement, for further information.
- (7) An employee with an intermittent work schedule may not be granted advanced leave.

6.630.1.6.1
(08-01-2023)

Advanced Annual Leave

- (1) An employee does not have a right to advanced annual leave and should save their accrued annual leave to cover both planned and unplanned absences. However, under unusual circumstances, if an employee is on a permanent appointment and has served for more than 90 days, management may grant advanced annual leave.
- (2) The amount of advanced annual leave may not exceed the amount that would be earned prior to the employee's separation, or by the end of the current leave year, whichever comes first.
- (3) An employee's request and use of advanced annual leave serves as their commitment to repay the leave.
- (4) An employee will not be allowed to continually use annual leave accruals each pay period when there is an outstanding annual leave indebtedness. Management must carefully evaluate all such requests on a case-by-case basis to ensure that the employee is committed to repaying the leave through future leave accruals.
- (5) An employee must repay the amount equal to all advanced annual leave if they separate from federal service. If the employee fails to repay the advanced annual leave, they will be billed for the amount equal to the leave or the amount owed, which may be taken from the final salary and/or lump-sum annual leave payment. If the employee transfers to another bureau within Treasury or to another agency outside of Treasury, the employee may choose to carry the negative balance or repay the advanced leave. See IRM 6.630.1.6.3, Payment of Advanced Leave by Separating Employees, for further information.

6.630.1.6.2
(08-01-2023)

Advanced Sick Leave

- (1) Advanced sick leave is not an entitlement and is subject to managerial approval. When the severity of the situation warrants, a maximum of 30 days (240 hours) of sick leave may be advanced to a full-time employee for the reasons listed in (2) below. The use of advanced sick leave must not exceed 240 hours at any time, and a maximum of 13 days (104 hours) per leave year may be advanced to a full-time employee for the reasons listed in (3) below. The combined use of advanced sick leave under (2) and (3) below must not exceed 240 hours at any time.
- (2) Up to 240 hours of advanced sick leave may be granted to a full-time employee:
 - a. Who is incapacitated for the performance of their duties by physical or mental illness, injury, pregnancy, or childbirth;

- b. For a serious health condition of the employee or a family member;
 - The term “serious health condition” has the same meaning as defined in 5 CFR 630.1202, the regulations implementing the Family and Medical Leave Act of 1993 (FMLA), and 5 USC 6381. See IRM 6.630.1.5.5.2(3), above.
 - c. When the employee would, as determined by the health authorities having jurisdiction or by a health care provider, jeopardize the health of others by their presence on the job because of exposure to a communicable disease;
 - d. For adoption purposes; or
 - e. For the care of a covered servicemember with a serious injury or illness, provided the employee is exercising their entitlement under 5 USC 6382(a)(3).
- (3) Up to 104 hours of advanced sick leave may be granted to a full-time employee:
- a. When they receive medical, dental or optical examination or treatment;
 - b. To provide care for a family member who is incapacitated by a medical or mental condition or to attend to a family member receiving medical, dental, or optical examination or treatment;
 - c. To provide care for a family member who would, as determined by the health authorities having jurisdiction or by a health care provider, jeopardize the health of others by that family member’s presence in the community because of exposure to a communicable disease; or
 - d. To make arrangements necessitated by the death of a family member or to attend the funeral of a family member.
- (4) The maximum amount of advanced sick leave an employee may be granted in any leave year is 240 hours. The maximum amount an employee may have to their credit at any one time is also 240 hours. This is important when a request for advanced sick leave covers a time period that crosses over from one leave year to the next.
- (5) A part-time employee may request a prorated number of hours in accordance with their regularly scheduled tour of duty each week. If an employee works full-time for half a year, they would be eligible for up to 120 hours of advanced sick leave $((1,040/2,080) \times 240 = 120)$.
- (6) All requests for advanced sick leave must be supported by medical documentation or other administratively acceptable documentation.
- (7) There must be a reasonable indication that the employee will return to duty after having used the leave (e.g., if an employee has applied for disability retirement, they may already have an outstanding balance of advanced sick leave; therefore, no additional advanced sick leave should be authorized because there is no reasonable indication the employee will return to duty and be able to liquidate the indebtedness).
- (8) When it is known or reasonably expected that an employee will separate during the year (for example, expiration of appointment or retirement), the total hours advanced may not exceed the amount that will be accrued prior to the anticipated separation (i.e., the employee is responsible for repaying the hours owed prior to the separation date so they separate with a zero balance, not a negative balance).

- (9) All advanced sick leave requests should be carefully evaluated on a case-by-case basis, as the employee's request and use of advanced sick leave serves as their commitment to repay the leave through future leave accruals (or cash payment). An employee cannot be authorized additional advanced sick leave if they have already reached the maximum allowable amount during the leave year.
- (10) An employee must repay the amount equal to all advanced sick leave if they leave federal service. If the employee fails to repay the advanced sick leave, they will be billed for the amount equal to the leave or the amount owed, which may be taken from the final salary. If the employee transfers to another bureau within Treasury or to another agency outside of Treasury, the employee may choose to carry the negative balance or repay the advanced leave. See IRM 6.630.1.6.3, Payment of Advanced Leave by Separating Employees, for further information.

6.630.1.6.3
(08-01-2023)
**Payment of Advanced
Leave by Separating
Employees**

- (1) The type of separation determines whether an employee must pay for advanced leave or carry the negative balance forward when they leave IRS. The two types of separations are:
 - a. Leaving federal service completely (e.g., resignation, retirement, or removal); or
 - b. Moving between bureaus within Treasury (e.g., IRS to Bureau of Public Debt or U.S. Mint) or transferring to another federal agency (e.g., Treasury to U.S. Department of Agriculture).
- (2) Under 5 CFR 630.209, when an employee leaves federal service, as in (1)(a) above, they must refund the amount equal to all advanced leave. If an employee fails to repay the advanced leave, they are billed for the amount equal to the leave and a debt is created. The dollar amount of the debt may be offset from the employee's final salary payment, lump-sum annual leave payment, credit hour payment, etc., if applicable. An employee who enters active military service with a right of restoration is deemed not separated for the purpose of this paragraph.
- (3) Under 5 CFR 630.501 and 5 CFR 630.502, when an employee with an advanced leave balance moves to another bureau or transfers to another federal agency without a break in service, as in (1)(b) above, the employee may choose to repay the IRS or carry the negative leave balance forward. The IRS cannot require an employee to refund the amount of advanced leave in order to achieve a "zero" balance at the time of transfer.
- (4) Compensatory time off (for travel or in lieu of overtime payment) may not be used to offset advanced annual or sick leave (45 CG 243).
- (5) Under 5 CFR 630.209, repayment of advanced leave is not necessary if the separation is for one of the following reasons:
 - a. Death or disability retirement; or
 - b. Resignation or separation because of a disability, which prevents the employee from continuing in the IRS, and which is the basis of the separation as determined by management on medical evidence provided by the employee.
- (6) For death or disability retirement, advanced leave is automatically liquidated. An employee must follow Payroll and Personnel Systems Standard Operating

Procedure (SOP) 630-4 for forgiveness (liquidation) of advanced leave if the separation is for reasons in (5)(b) or (c) above, at: [https://irs.gov.sharepoint.com/sites/HCO/SitePages/Standard-Operating-Procedures.aspx](https://irs.gov/sharepoint.com/sites/HCO/SitePages/Standard-Operating-Procedures.aspx).

6.630.1.6.4
(08-01-2023)

Payment of Advanced Leave While Currently Employed

- (1) There are three methods by which an employee may pay advanced leave while currently employed:
 - a. Subsequent leave accruals;
 - b. Request for repayment by converting advanced leave to LWOP and paying the resulting bill; or
 - c. Substitute donated annual leave for sick leave that was advanced on or after the date of the medical emergency, if the employee is a participant in the voluntary leave transfer or leave bank program(s). See IRM 6.630.1.11 , Leave Sharing Program, for more information.
- (2) Under (1)(a) above, if no action is taken by the employee, payment of advanced leave by subsequent leave accruals will occur automatically. The employee's advanced leave balance is reduced by the amount of each pay period's leave accrual. No monies are exchanged, and corrected T&A records are not submitted.
- (3) Under (1)(b) above, an employee with an advanced leave balance may request approval to convert the number of hours of advanced leave to LWOP and pay the resulting bill. Per DO 6-12, Absence and Leave, managerial approval is required when an employee requests to change advanced leave to LWOP. See DO 6-12, Absence and Leave, at: <https://irm.web.irs.gov/imd/del/DOProcessor.aspx?DocID=DO6-12>.
- (4) The IRS's debt-collection procedures for this purpose are administered by HRSS and employees or managers may notify the Payroll Center of the desire to pay the advanced leave in one of two ways:
 - a. The employee may have their manager initiate an OS GetServices ticket on their behalf which will be assigned to a T&A system representative; or
 - b. The manager may input T&A corrections with a notation in the remarks portion stating the employee's request to pay the dollar amount of the advanced annual or sick leave.
- (5) Compensatory time off (for travel or in lieu of overtime payment) may not be used to offset advanced annual or sick leave (45 CG 243).
- (6) For leave buy back or restoration of annual or sick leave used by an employee due to a work-related injury, see IRM 6.800.1.2.5, Leave Buy Back (LBB), at: <http://irm.web.irs.gov/Part6/Chapter800/Section1/IRM6.800.1.aspx#6.800.1.2.5>.

6.630.1.7
(01-06-2017)

Recredit of Leave

- (1) Annual and sick leave are recredited, or reestablished, per 5 USC 6306 and 5 CFR 630, Subpart E.
- (2) When an employee transfers between agencies under the same leave system without a break in service, the losing agency will certify the employee's annual and sick leave balances, and the gaining agency will credit the employee's annual and sick leave balances.
- (3) When an employee leaves their position to enter military service, the employee's annual and sick leave balances will be reestablished upon return to

civilian service, unless the employee chose to receive a lump-sum payment for annual leave when they entered military service.

- (4) Per 5 CFR 630.502(b), an employee who has had a break in service is entitled to a recredit of sick leave (without regard to the date of their separation) if they return to federal employment unless the sick leave was forfeited upon reemployment in the federal government before December 2, 1994.
- (5) Per 5 CFR 630.407, sick leave used in the computation of an annuity may not be recredited.

6.630.1.8
(08-01-2023)

Bone Marrow and Organ Donor Leave

- (1) Per 5 USC 6327, an employee is entitled to bone marrow or organ donor leave without charge to sick and/or annual leave or loss of pay as follows:
 - a. Bone Marrow Donations - An employee will be approved for up to seven workdays (56 hours) of absence each calendar year.
 - b. Organ Donations - An employee will be approved for up to 30 workdays (240 hours) of absence each calendar year to serve as an organ donor.
- (2) Bone marrow or organ donor leave is a separate category of leave and is not to be confused with sick and/or annual leave (or any other types of leave), and is not considered excused absence. See IRM 6.610.1.3, Administrative Leave and Dismissals at: <http://irm.web.irs.gov/Part6/Chapter610/Section1/IRM6.610.1.asp#6.610.1.3>.
- (3) The maximum bone marrow or organ donor leave authorized includes the time required for the following activities:
 - a. Travel;
 - b. Testing to determine if the employee is a compatible donor;
 - c. Undergoing the bone marrow donation or transplant procedure; and
 - d. Recuperation.
- (4) Medical documentation must be submitted in advance of the bone marrow or organ donation and support the request for leave. This documentation includes:
 - a. An official statement from a medical facility or physician, indicating the period of absence required for the compatibility test;
 - b. Whether the employee has been approved as a donor;
 - c. The date the donation or transplant procedure will occur; and
 - d. The expected recuperation period.
- (5) For medical procedures and recuperation periods requiring absences longer than the bone marrow or organ donor leave allows, an employee may request additional absence with other types of leave or time off, if requirements are met.
- (6) For this type of leave, days are converted to hours for practical purposes and based on an eight-hour workday. An employee on a compressed work schedule will reach the maximum number of hours in fewer days.
- (7) An employee must request this type of leave as soon as possible. Requests for leave that are foreseeable based on planned medical examinations, procedures, or treatment should be requested as far in advance as possible.

- (8) Bone marrow and organ donor leave is used and charged in 15-minute increments.
- (9) An employee who is having bone marrow removed and stored for their own future use is not considered a donor and is not entitled to seven workdays of bone marrow leave.

6.630.1.9
(01-06-2017)
**Family and Medical
Leave Act (FMLA)**

- (1) The 5 USC 6381 through 6387, and 5 CFR 630, Subpart L, provide the statutory and regulatory requirements and entitlements to a total of 12 administrative workweeks of unpaid FMLA leave during any 12-month period for certain family and medical needs. The coverage, conditions for invoking, requirements, benefits, and protections are also described in 5 CFR 630, Subpart L. Requests for leave under FMLA (whether unpaid leave or substituted paid leave), to include intermittent leave usage for the purposes of pregnancy, childbirth, adoption, or foster care, must be approved to the extent permitted by FMLA law and related programs (e.g., annual leave, sick leave).

6.630.1.9.1
(08-01-2023)
Description

- (1) The FMLA permits a full-time employee to use:
 - a. 12 administrative workweeks (480 hours) of unpaid FMLA leave during any 12-month period to take care of specified family and medical needs.
 - b. These 12 administrative workweeks do not include holidays and non-workdays.
- (2) A part-time employee is entitled to a prorated amount of unpaid FMLA leave, which may not exceed an amount equal to six times the average number of hours in their scheduled tour of duty over a biweekly pay period (e.g., 40 hours per biweekly pay period X 6 = 240 FMLA leave hours).
- (3) If the number of hours in an employee's regularly scheduled administrative workweek is changed during the 12-month period of unpaid FMLA leave, an employee's entitlement to any remaining FMLA hours must be recalculated based on the new number of hours in the employee's workweek.
- (4) For information regarding unpaid military FMLA leave for qualifying exigencies and for families of servicemembers, see IRM 6.630.2, Absence and Leave for Military-Related Reasons.
- (5) For information regarding Paid Parental Leave (PPL), which is a paid form of FMLA leave, see IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement.

6.630.1.9.2
(03-15-2013)
**Eligibility for FMLA
Leave**

- (1) Any employee covered by the federal leave system who has completed 12 consecutive or nonconsecutive months of federal service is eligible. An employee serving under a temporary appointment with a time limitation of one year or less and intermittent employees are excluded.

6.630.1.9.3
(08-01-2023)
FMLA Definitions

- (1) **Family Member:**
 - a. **Spouse** – The person with whom an individual entered into any legally recognized marriage, regardless of the employee's state of residency. Also, includes common law marriages in states where they are recognized. This definition does not include unmarried domestic partners of the same or opposite sex or unrecognized common law relationships.

- b. **Son/Daughter** – A biological, adopted or foster child; a step child; a legal ward; or a child of a person standing *in loco parentis* who is under 18 years of age or 18 years or older and incapable of self-care because of mental or physical disability.
 - c. **Parent** – The biological, adoptive, step, or foster mother or father or an individual who stands or stood *in loco parentis* to an employee when the employee was a child. This term does not include parents “in law.”
 - d. **In Loco Parentis** – Individual who has day-to-day responsibility for the care and financial support of a child or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.
- (2) **Serious Health Condition** – An illness, injury, impairment, or physical or mental condition that involves:
- a. **Hospital Care** – Inpatient care (overnight stay) in a hospital, hospice, or other residential medical care facility, including any period of incapacity or subsequent treatment in connection with such inpatient care;
 - b. **Continuing Treatment** – A period of incapacity of more than three consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition), that also involves:
 - Treatment two or more times by a health care provider; or
 - Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment (e.g., a course of prescription medication or therapy) under the supervision of the health care provider;
 - c. **Pregnancy** – Any period of incapacity due to pregnancy, childbirth, or for prenatal care;
 - d. **Chronic Conditions Requiring Treatments** – A chronic condition which requires periodic visits for treatment by a health care provider, continues over an extended period of time (including recurring episodes of a single underlying condition), and may cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy);
 - e. **Permanent/Long-Term Conditions Requiring Supervision** – A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of, but need not be receiving active treatment by, a health care provider (e.g., Alzheimer’s, a severe stroke, or the terminal stages of a disease); or
 - f. **Multiple Treatment (Non-Chronic Conditions)** – Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than three consecutive calendar days in the absence of medical intervention or treatment, (e.g., chemotherapy/radiation for cancer, physical therapy for severe arthritis, dialysis for kidney disease).
- (3) **Treatment** – Includes examinations to determine if a serious health condition exists and evaluations of the condition. A regimen of continuing treatment includes prescription medication, antibiotics, or therapy requiring special equipment to resolve or alleviate the health condition.
- (4) **Exclusions** – Serious health condition does not include:

- a. Routine physical examinations, eye examinations, or dental examinations;
- b. A regimen of continuing treatment that includes taking over-the-counter medications (e.g., aspirin, antihistamines, or salves), or bed-rest, drinking fluids, exercise, and other similar activities that can be initiated without a visit to the health care provider;
- c. A condition for which cosmetic treatments are administered, unless inpatient hospital care is required or unless complications develop;
- d. An absence because of an employee's use of an illegal substance, unless employee is receiving treatment for substance abuse by a health care provider;
- e. Unless complications arise, the common cold, flu, earaches, upset stomach, minor ulcers, headaches (other than migraines), routine dental or orthodontia problems, and periodontal disease; or
- f. Allergies, restorative dental or plastic surgery after an injury, removal of cancerous growth, or mental illness resulting from stress, unless such conditions require inpatient care or continuing treatment by a health care provider.

6.630.1.9.4
(08-01-2023)
Reasons for Use

- (1) An employee is entitled to use FMLA leave for:
 - a. The birth of a child and care of the newborn. See IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement, for information regarding Paid Parental Leave (PPL);
 - b. The placement of a child with the employee for adoption or foster care. See IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement, for information regarding Paid Parental Leave (PPL);
 - c. The care of a spouse, child, or parent with a serious health condition;
 - d. A serious health condition of the employee that makes them unable to perform any one or more of the essential duties of their position; or
 - e. Any qualifying exigency arising out of the fact that the employee's spouse, child, or parent is a covered military member on covered active duty (or has been notified of an impending call or order to covered active duty) in the Armed Forces. See IRM 6.630.2, Absence and Leave for Military-Related Reasons, at: <http://irm.web.irs.gov/Part6/Chapter630/Section2/IRM6.630.2.aspx>, for guidance on using this employee entitlement.

6.630.1.9.5
(08-01-2023)
Features and Limitations to Include Intermittent Use

- (1) The FMLA leave request may not be denied if it meets the FMLA criteria as defined by 5 CFR 630, Subpart L, and outlined in IRM 6.630.1.9.2 above.
- (2) The FMLA leave may be used in conjunction with other types of leave or leave programs (e.g., Voluntary Leave Transfer Program).
- (3) Under 5 CFR 630.1203(b), an employee may take only the amount of FMLA leave that is necessary to manage the circumstances prompting the need for leave.
- (4) Per the presidential memorandum titled Modernizing Federal Leave Policies for Childbirth, Adoption, and Foster Care to Recruit and Retain Talent and Improve Productivity, dated January 15, 2015, at: <https://obamawhitehouse.archives.gov/the-press-office/2014/06/23/presidential-memorandum-enhancing-workplace-flexibilities-and-work-life->, requests for leave under FMLA (whether

unpaid leave or substituted paid leave), to include intermittent leave usage for these purposes, must be approved to the extent permitted by FMLA law and related programs (e.g., annual and sick leave) when mutually agreed upon between the manager and employee for:

- a. Any period of incapacity due to pregnancy, childbirth, or for prenatal care, or birth and care of a child;
 - b. Placement of a child with the employee for adoption or foster care; or
 - c. Bonding with a healthy child.
- (5) The FMLA leave may be taken intermittently or under a work schedule reduced by the number of hours of FMLA leave, when mutually-agreed upon between the manager and employee, providing the employee submits required documentation for:
 - a. The care of a spouse, child, or parent of the employee, if they have a serious health condition;
 - b. A serious health condition of the employee; or
 - c. Any qualifying exigency arising out of the fact that the employee's spouse, child, or parent is a covered military member on covered active duty or has been notified of an impending call or order to covered active duty in the Armed Forces.
- (6) An employee may substitute the types of paid leave outlined in 5 CFR 630.1206 for unpaid leave under FMLA (i.e., annual and/or sick leave consistent with laws and regulations governing the granting and use of annual or sick leave, advanced annual and/or sick leave, and leave made available under the voluntary leave sharing programs).
- (7) Employees may not substitute compensatory time off in lieu of overtime, compensatory time off for travel, credit hours, or time off awards for FMLA unpaid leave (FMLA-LWOP).
- (8) The FMLA-LWOP, or annual or sick leave substituted for FMLA-LWOP, may be taken in 15-minute increments.
- (9) An employee may not retroactively invoke entitlement to the FMLA, unless they can prove their physical or mental incapability of invoking their entitlement during the entire period of absence from work and that a personal representative was also unable to contact the agency and invoke the employee's entitlement to FMLA during the entire period of absence from work. An employee who meets this criteria must invoke their entitlement within five workdays after returning to work status.
- (10) Upon return to work, an employee is entitled to the same or equivalent position, benefits, pay, status, and other conditions of employment. "Equivalent position" is defined in 5 CFR 630.1210(b), and exceptions to the "return to an equivalent position requirement" are found in 5 CFR 630.1210(f) and (g).
- (11) If on FMLA-LWOP, an employee is entitled to maintain health benefits as long as they have made arrangements to pay their share of costs on a current basis or upon return to pay and duty status.
- (12) An employee must consider that periods of FMLA-LWOP may have significant impact on employee benefits (e.g., leave accrual (see IRM 6.630.1.2, Eligibility for Annual and Sick Leave)). See OPM's fact sheet, Effect of Extended Leave Without Pay (LWOP) (or Other Nonpay Status) on Federal Benefits and

Programs, at: <https://www.opm.gov/policy-data-oversight/pay-leave/leave-administration/fact-sheets/effect-of-extended-leave-without-pay-lwop-or-other-nonpay-status-on-federal-benefits-and-programs/> http://www.opm.gov/oca/leave/HTML/LWOP_eff.asp. Information on the impact of LWOP is also found on the IRS Source, at: <https://irssource.web.irs.gov/Pages/Home.aspx>.

- (13) The “any 12-month period” of FMLA-LWOP begins on the date an employee first takes leave for a FMLA need and continues for 12 months. Leave taken for any period of incapacity due to pregnancy, childbirth, or prenatal care, or birth and care of a child may begin prior to or on the actual date of birth or the placement for adoption or foster care, and the 12-month period begins on that date. For the birth of a child or placement of a child for adoption or foster care, entitlement to up to 12 weeks of FMLA-LWOP expires 12 months after the date of birth or the date of placement.
- (14) The employee is not entitled to 12 additional weeks of FMLA-LWOP until the previous 12-month period ends and an event or situation occurs that entitles the employee to another period of FMLA.

6.630.1.9.6
(01-06-2017)
Requirements

- (1) The FMLA leave must be invoked by the employee, by written, oral, or electronic notice.
- (2) Where the need for FMLA leave is foreseeable, the employee must submit advance notice using Form 9611, Application for Leave Under the Family and Medical Leave Act, at: <http://publish.no.irs.gov/common.html>, or other acceptable format (e.g., email, written notice) at least 30 days before the leave period. If the need for FMLA leave is not foreseeable, the Form 9611, or other acceptable format, should be submitted within a reasonable period of time appropriate to the circumstances.
- (3) The employee must submit medical certification (e.g., Form WH-380-E, Certification of Health Care Provider for Employees (FMLA), at: <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/WH-380-E.pdf> or Form WH-380-F, Certification of Health Care Provider for U.S. Family Member’s Serious Health Condition (FMLA), at: <https://www.dol.gov/sites/dolgov/files/WHD/legacy/files/WH-380-F.pdf>, or equivalent medical certification) within 15 calendar days of the manager’s request.
 - a. If it is not possible under the circumstances to provide the requested medical certification within 15 calendar days, despite diligent, good faith efforts, the employee must submit the medical certification within a reasonable period of time under the circumstances, but no later than 30 calendar days after the request date.
 - b. An employee may request another type of paid leave or time off, as appropriate, if medical certification is not submitted within the specified time period, or the employee may be charged AWOL.
- (4) In the case of intermittent leave for planned medical treatment, the employee must:
 - a. Provide dates (actual or estimates) of expected treatment, the duration of treatment, and the period of recovery, if any; or
 - b. Specify that the serious health condition is a chronic or continuing condition with an unknown duration, if they are presently incapacitated, and the likely duration and frequency of episodes of incapacity.

- (5) An employee must provide notification of the intent to substitute paid leave for the period of FMLA-LWOP, prior to the date the paid leave begins. See IRM 6.630.1.9.5(6) and (7) for more information.
- (6) An employee may not substitute paid leave retroactively for FMLA-LWOP previously taken, except in the following circumstances:
 - a. An employee may retroactively substitute annual leave or sick leave for FMLA-LWOP covering a past period of time, if the substitution is made in conjunction with the retroactive granting of LWOP as outlined in IRM 6.630.1.9.5 (9) above.
 - b. An employee may retroactively substitute transferred (donated) annual leave or annual leave withdrawn from a leave bank for FMLA-LWOP that began on or after the date of the beginning of the medical emergency.
- (7) An employee may retroactively substitute paid parental leave (PPL) for FMLA-LWOP, subject to the requirements governing PPL, as outlined in IRM 6.630.5. If the FMLA-LWOP was not granted on a prospective basis, PPL cannot be retroactively substituted unless the employee meets the retroactive granting of FMLA-LWOP as outlined in IRM 6.630.1.9.5 (9) above.

6.630.1.9.7
(03-15-2013)
Procedures for Applying

- (1) An employee must apply to their immediate manager, using Form 9611, Application for Leave Under the Family and Medical Leave Act, or other acceptable format (e.g., email, written notice) consistent with IRM 6.630.1.9.6 above. See Form 9611, Application for Leave Under the Family and Medical Leave Act, at: <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=20486>. An employee may choose to provide required medical certification to an IRS-designated health services provider. See Form 14256 Federal Occupational Health (FOH) Case Transmittal, at: <http://publish.no.irs.gov/cat12.cgi?request=CAT2&itemtyp=F&itemb=14256&items=%2a>.
- (2) The approving official for FMLA requests, determined by business unit delegation of authority, should ensure the application is complete prior to signing and approving the request.

6.630.1.10
(08-01-2023)
Leave Without Pay (LWOP)

- (1) The LWOP is an authorized absence from duty in a nonpay status that is generally requested by the employee, and properly approved by the employee's manager. Approval of LWOP is at managerial discretion based upon a balance of the needs of the employee and the interests of the IRS. Approval of LWOP is an entitlement for:
 - a. Disabled veterans needing medical treatment per Executive Order 5396, Disabled Veteran Leave and Other Miscellaneous Changes, at: <https://www.federalregister.gov/documents/2016/08/05/2016-18516/disabled-veteran-leave-and-other-miscellaneous-changes>;
 - b. An employee who invokes and meets the criteria for approval of up to 12 weeks LWOP under the FMLA; and
 - c. An employee who has filed a claim for job related illness or injury with the U.S. Department of Labor, Office of Workers' Compensation Programs (OWCP).
- (2) Authority for approval of LWOP is found in DO 6-12, Absence and Leave, at: <https://irm.web.irs.gov/imd/del/DOProcessor.aspx?DocID=DO6-12>.

- (3) For purposes relating to childbirth, adoption of a child and foster care, requests for LWOP, in addition to what is provided under FMLA, must be granted in accordance with IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement, barring unusual or extenuating circumstances.
- (4) An employee may request LWOP without invoking FMLA and may combine the use of LWOP with other IRS flexibilities.
- (5) An employee may request extended LWOP for up to one year after completion of five continuous years of IRS service to engage in full-time job-related study, or to engage in other activities, subject to work requirements and managerial approval.
- (6) Each request for extended LWOP should be examined closely to determine that the employee will return at the end of the LWOP period and that the value to the government or the serious needs of the employee justify the administrative costs and inconveniences.
- (7) An employee must consider that periods of extended LWOP may have significant impact on employee benefits including accruing leave (see IRM 6.630.1.2, Eligibility for Annual and Sick Leave), health benefits, service computation date, etc. See OPM's fact sheet, Effect of Extended Leave Without Pay (LWOP) (or Other Nonpay Status) on Federal Benefits and Programs, at: <https://www.opm.gov/policy-data-oversight/pay-leave/leave-administration/fact-sheets/effect-of-extended-leave-without-pay-lwop-or-other-nonpay-status-on-federal-benefits-and-programs/>. Information on the impact of LWOP is also found on the IRS Source at: <https://irsgov.sharepoint.com/sites/EmployeeResources/SitePages/Timekeeping66.aspx>.
- (8) Periods of LWOP may impact an employee's entitlement to overtime pay. Posting LWOP and overtime within the same workweek may mean an employee will not receive overtime pay. The LWOP hours are not considered hours of work; therefore, an employee will not receive overtime pay unless the total work hours, including paid leave, and/or paid nonwork hours (e.g., holidays, excused absence (administrative leave), weather and safety leave, court leave), exceed the daily tour of duty (more than eight, nine, or ten hours), 40 hours during a workweek, or more than 80 hours in a pay period. See IRM 6.550.2, Premium Pay Under Title 5 and the Fair Labor Standards Act (FLSA) and Compensatory Time Off for Travel, at: <http://irm.web.irs.gov/Part6/Chapter550/Section2/IRM6.550.2.aspx> for information on overtime and LWOP.
- (9) The LWOP is used and charged in 15-minute increments.

6.630.1.10.1
(01-06-2017)
**LWOP – 24 Hours for
Family Purposes**

- (1) The IRS allows up to 24 hours of LWOP per leave year for specific family-related purposes, separate from the FMLA entitlement:
 - a. **School and Early Childhood Educational Activities** – To participate in school activities directly related to the educational advancement of a child. This would include parent-teacher conferences or meetings with childcare providers, interviewing for a new school or childcare facility, or participating in volunteer activities supporting the child's educational advancement. "School" refers to an elementary school, secondary school, Head Start Program, or childcare facility.
 - b. **Routine Family Medical Purposes** – To allow parents to accompany a child to routine medical or dental appointments, such as annual checkups or vaccinations when no sick leave is available to employees.

- c. **Elderly Relatives Health or Care Needs** – To allow employees to accompany an elderly relative to routine medical or dental appointments or other professional services related to the care of the elderly relative, such as making arrangements for housing, meals, phones, banking services, and other similar activities.

- (2) This LWOP may be used for any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship (examples may include domestic partners of same or opposite sex, stepparents and stepchildren, common law and civil union relationships, grandparents and grandchildren).

6.630.1.11
(08-01-2023)
Leave Sharing Program

- (1) The Leave Sharing Program consists of three programs: Voluntary Leave Bank, Voluntary Leave Transfer, and Emergency Leave Transfer Programs. These programs are open to all full-time or part-time employees. An employee on an intermittent work schedule does not qualify to participate in the Leave Sharing Program because they do not accrue annual leave. The Leave Sharing Program permits an employee to use donated annual leave (sick leave cannot be donated) to assist them while they are facing financial difficulties due to a personal or family medical emergency, or in the event of a major disaster or emergency as declared by the President, while they or their family members are adversely affected by the disaster or emergency.
- (2) More detailed information on the Leave Sharing Program may be found on the IRS Source at: <https://irssource.web.irs.gov/Lists/Timekeeping/Leave%20Sharing.aspx>.

6.630.1.11.1
(08-01-2023)
Voluntary Leave Bank Program

- (1) The IRS established a Voluntary Leave Bank Program under which an employee may voluntarily join and contribute annual leave for use by other leave bank members who need such leave because of a medical emergency as provided by 5 USC 63, Subchapter IV, and 5 CFR 630, Subpart J. More detailed information regarding the Voluntary Leave Bank Program may be found on the IRS Source at: <https://irssource.web.irs.gov/Lists/Timekeeping/DispltemForm.aspx?ID=110&Source=https%3A%2F%2Firssource%2Eweb%2Eirs%2Egov%2FLists%2FTimekeeping%2FLeave%2520Sharing%2Easpx&ContentTypeId=0x0100F2EAA53D1A6684428BC9F569CCCD3F64>.

6.630.1.11.2
(08-01-2023)
Voluntary Leave Transfer Program

- (1) The IRS established a Voluntary Leave Transfer Program under which an employee may voluntarily donate unused annual leave to another IRS employee or to an employee of another bureau or Executive agency who needs such leave because of a medical emergency, as provided by 5 USC 63, Subchapter III, and 5 CFR 630, Subpart I. More detailed information regarding the Voluntary Leave Transfer Program may be found on the IRS Source at: <https://irssource.web.irs.gov/Lists/Timekeeping/DispltemForm.aspx?ID=109&Source=https%3A%2F%2Firssource%2Eweb%2Eirs%2Egov%2FLists%2FTimekeeping%2FLeave%2520Sharing%2Easpx&ContentTypeId=0x0100F2EAA53D1A6684428BC9F569CCCD3F64>.

6.630.1.11.3
(08-01-2023)
Emergency Leave Transfer Program

- (1) In the event of a major disaster or emergency resulting in severe adverse effects for a substantial number of federal employees, the President may direct OPM to establish an Emergency Leave Transfer Program. Under this program, employees may voluntarily donate annual leave for transfer to employees in the IRS or other Executive agencies who are adversely affected by the

disaster or emergency, as provided by 5 USC 6391 and 5 CFR 630, Subpart K. More detailed information regarding the Emergency Leave Transfer Program may be found on the IRS Source at: <https://irssource.web.irs.gov/Lists/Timekeeping/DispItemForm.aspx?ID=7&Source=https%3A%2F%2Firssource%2Eweb%2Eirs%2Egov%2FLists%2FTimekeeping%2FLeave%2520Sharing%2Easpx&ContentTypeld=0x0100F2EAA53D1A6684428BC9F569CCCD3F64>.

6.630.1.12
(08-01-2023)
**Parental
(Maternity/Paternity)
Leave - Leave Options
for Birth, Adoption,
and/or Foster Care of a
Child, and Additional
Flexibilities for Family
Purposes**

- (1) Leave options available for the birth, adoption, and care of a child (including Paid Parental Leave (PPL)) in accordance with 5 CFR 630, Subpart Q, as well as additional flexibilities for family purposes, are located in IRM 6.630.5, Leave and Flexibilities for Birth, Adoption, Foster Care or Child Bereavement.

6.630.1.13
(08-01-2023)
**Absence Without Leave
(AWOL)**

- (1) A nonpay status for any absence from duty not officially and properly authorized is considered AWOL.
- (2) An employee should be charged AWOL when they:
 - a. Are absent without permission;
 - b. Have not notified their manager of the absence in accordance with established procedures; and/or
 - c. Have not provided satisfactory documentation or an explanation for absence from duty.
- (3) An employee who is AWOL may be disciplined by the IRS.
- (4) An AWOL charge may be changed later to an appropriate type of leave if it is determined the employee satisfactorily explained the absence or presented acceptable documentation.
- (5) Although notating AWOL, in and of itself, is not considered a disciplinary action, it can form the basis for future disciplinary action.
- (6) When a manager determines that a charge of AWOL is appropriate, they should contact the servicing labor relations specialist for further guidance.
- (7) The AWOL is charged in 15-minute increments.

6.630.1.14
(08-01-2023)
**Home Leave for
Employees Working
Outside the United
States**

- (1) An IRS employee assigned to a POD outside the United States, Puerto Rico, or territories or possessions of the United States, is entitled to earn and use home leave in accordance with 5 USC 6305 and 5 CFR 630, Subpart F. Except as otherwise authorized by statute, an employee is entitled to home leave only when they have completed a basic service period of 24 months of continuous service abroad and must be returning abroad for at least an additional 24 months.
- (2) If home leave is granted and the employee does not fulfill the additional tour of 24 months, the employee's T&A records must be corrected to reflect annual leave or other leave, as appropriate, to account for the absence.

- (3) The employee's business unit has the responsibility of maintaining the appropriate personnel records and travel vouchers which substantiate entitlement to home leave. These records should be maintained to ensure that the employee fulfilled their committed tour abroad and no repayment of home leave is required.
- (4) The accrual and computation of home leave is explained in detail in 5 CFR 630 Subpart F, at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-630/subpart-F> <https://www.ecfr.gov/cgi-bin/ECFR?SID=b7e832475f771c0696bc4b82b3dceee3&mc=true&page=browse>.
- (5) An employee may be absent in a nonpay status (e.g., LWOP) for a maximum of two workweeks within each 12 months of service before losing eligibility for home leave.
- (6) Time spent in the Armed Forces that interrupts service abroad may be included only for eligibility requirements but not for leave earning purposes.
- (7) Home leave is posted in whole day increments, and charged only for scheduled workdays in the United States, Puerto Rico, or a territory or possession of the United States. Subject to workload requirements, home leave may be approved for use in combination with other types of paid leave.
- (8) An employee is entitled to have their home leave transferred or reccredited to their account when moving between agencies or when reemployed without a break in service of more than 90 days.

6.630.1.15
(01-06-2017)
Court Leave

- (1) An employee is entitled to court leave, without charge to leave or loss of pay, for absence from work when summoned for service as a juror; or as a witness on behalf of any party in connection with a judicial proceeding to which the United States, the District of Columbia, a State, or local government is a party.
- (2) Court leave is available only to an employee who, except for jury or witness service, would be on duty or on paid leave. An employee with an intermittent work schedule or an employee on LWOP may not be granted court leave when called to jury service.
- (3) An employee summoned to county court as a witness on their own behalf (plaintiff) for a traffic violation is not entitled to court leave under 5 USC 6322 and 62 CG 87 (1982).
- (4) Court leave authorized by 5 USC 6322 to an employee serving as a witness or juror is limited to the time required to appear personally as a witness or juror. Consequently, this statutory provision does not permit court leave to an employee required to accompany minor children to court.
- (5) Court leave for witness service is permissible only if the employee is summoned by the court or authority responsible for the proceeding. Although a subpoena is not necessarily required, the official request, invitation, or call must be evidenced in writing.
- (6) If witness service in a non-official capacity is performed on behalf of a private party, the absence is charged to personal leave, and the employee may accept monies received from the court for services as well as money for incidental expenses, such as parking, meals, mileage, or lodging.

- (7) Management should make a reasonable effort to adjust the work schedule for an employee (e.g., night shift to day shift or weekend to weekday) to accommodate entitlement to court leave.
- (8) Managers must retain all documentation, including the court order or summons along with a certification of attendance.
- (9) For information on jury or witness fees, see the IRS Source at: <https://irssource.web.irs.gov/Lists/Timekeeping/DispItemForm.aspx?ID=24&Source=https%3A%2F%2Firssource%2Eweb%2Eirs%2Egov%2FLists%2FTimekeeping%2FLeave%2Easpx%23InplviewHash83d1e952%2Dd310%2D465c%2Da8f5%2Dbad39896e882%3DFolderCTID%253D0x012001&ContentTypeId=0x0100F2EAA53D1A6684428BC9F569CCCD3F64>.

6.630.1.15.1
(01-06-2017)
Requesting Court Leave

- (1) When called for service that qualifies for court leave, either as a juror or as a witness, the employee must advise their manager and submit a copy of the court order, subpoena, summons, or other written request as far in advance as possible.
- (2) Upon return to duty, the employee must submit written evidence of attendance at the judicial proceeding, showing the dates (and hours, if possible) served. This documentation, which generally may be secured from the Clerk of the Court or other court official, should include information about any money received, such as the jury or witness fees and rate thereof, or any amounts received for meals and transportation. The employee must submit this documentation to their manager.
- (3) The employee must communicate with the manager before court leave begins about the necessity to return to work if temporarily released from court service. If an employee is released by the court for any day or a substantial part of a day, they are expected to return to duty, provided the return would not cause hardship because of distances involved between court, home, and the worksite. If only an hour or two remain in the daily tour of duty, the employee would not normally be expected to return to duty. Failure to return to duty, when it is reasonable for the employee to do so, may result in a charge to annual leave, LWOP, or AWOL.

6.630.1.16
(08-01-2023)
**Administrative Leave
(Excused Absence)**

- (1) An agency head or designated official may authorize absence from duty without loss of pay or charge to leave to which an employee is otherwise entitled under law. See IRM 6.630.4, Administrative Leave, Investigative Leave, Notice Leave, and Weather and Safety Leave, and IRM 6.610.1.3, Administrative Leave and Dismissals for more information. DO 6-12, Absence and Leave, at: <http://irm.web.irs.gov/link.asp?link=1.2.2.7.9>, provides the approval authorities for these types of absences.

6.630.1.17
(01-06-2017)
Compensatory Time Off

- (1) For information on compensatory time off in lieu of overtime and compensatory time off for travel, see IRM 6.550.2, Premium Pay Under Title 5 and the Fair Labor Standards Act (FLSA) and Compensatory Time Off for Travel, at: <http://irm.web.irs.gov/Part6/Chapter550/Section2/IRM6.550.2.aspx>
- (2) For information on religious compensatory time off, see IRM 6.550.1, Pay Administration - General, at: <http://irm.web.irs.gov/Part6/Chapter550/Section1/IRM6.550.1.aspx>.

6.630.1.18
(08-01-2023)
**Time and Attendance
(T&A) Records**

- (1) All employees are required (with limited exceptions) to accurately self-input their T&A records in the timekeeping system. Limited exceptions include an employee:
 - a. Who does not have an IRS-issued computer (until onsite access to the timekeeping system is provided);
 - b. Who is a new hire (until after they have completed training and are provided timekeeping system access);
 - c. With a hardship, determined on a case-by-case basis;
 - d. With a reasonable accommodation (e.g., users of assistive technology software); or
 - e. Who is unable to access the timekeeping system (i.e., technical difficulties, system outages).
- (2) Paper timesheets are not required and should not be requested by managers when an employee self-inputs time directly into the timekeeping system, unless they have a limited exception as described in (1) above. An employee is paid based on their official T&A document.
- (3) An employee is required to note the actual hours of leave (clock time) if using less than a full day of leave or if using more than one type of leave when absent for a full day.
 - a. For example, if the employee takes two hours off in the morning, they must note the actual hours absent (e.g., from 8:00 a.m. to 10:00 a.m.). If an employee is absent for their full workday, they must note the number of hours and type of leave used (e.g., used five sick leave hours from 8:00 a.m. to 1:00 p.m. and three annual leave hours from 1:30 p.m. to 4:30 p.m.)
- (4) The IRS must maintain T&A information on all employees. Specific information and instructions on T&A reporting, approvals, and maintenance requirements can be found on the IRS Source at: <https://irssource.web.irs.gov/Lists/Timekeeping/Timekeeping%20Help.aspx>.
- (5) A list of commonly used OFP codes may be found on the IRS Source at: <https://irssource.web.irs.gov/Lists/Timekeeping/Timekeeping%20Help.aspx>.
- (6) Electronic T&A records (or historical paper) and supporting documentation do not follow an employee when they move from one manager to another.

6.630.1.18.1
(08-01-2023)
**Time and Attendance
(T&A) Records –
Retention and Storage**

- (1) The National Archives and Records Administration issues all guidance related to the retention and storage of T&A paper records and timesheets, if mandated by the business unit. Additional information is found in Document 12829, General Records Schedules (GRS), GRS 2.4, Employee Compensation and Benefits Records, Item 030, at: <http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=5471>.
- (2) Electronic records are retained in the timekeeping system for 26 pay periods online and five years in the history file titled “Hours by OFP Listing.”
- (3) Local Information Resource Coordinators (IRC) are designated as subject matter experts for records retention information. Any questions or requests related to the retrieval of documents must be directed to the local IRC. See

IRM 1.15.2, Records and Information Management, Types of Records and Their Life Cycles, for more information at: <http://irm.web.irs.gov/Part1/Chapter15/Section2/IRM1.15.2.aspx>.

6.630.1.18.2
(08-01-2023)
**Time and Attendance
(T&A) Records –
Discrepancies and
Audits**

- (1) An employee must confirm their T&A information is correct. The manager must confirm that the information has been properly recorded and must approve any variance in the employee's work schedule.
- (2) In the event of a leave audit, the employee and/or manager may generate an employee work/leave audit report from the timekeeping system. This report shows all hours an employee has either worked or taken as leave for the past 25 pay periods.

6.630.1.19
(08-01-2023)
Daylight Saving Time

- (1) Daylight saving time is observed where it is in effect. An employee working a tour of duty affected by the loss or addition of the extra hour needs to complete their workday as follows:
 - a. Spring forward – An employee must post one hour of annual leave, LWOP, previously earned credit hours or compensatory time off, or time off award, whichever is applicable, if they work one hour less than their normal tour of duty (e.g., seven hours) on Sunday due to the start of daylight saving time. Excused absence (administrative leave) is not a proper alternative (57 CG 429).
 - b. Fall back – An employee must post overtime or compensatory time worked in lieu of overtime payment, as appropriate, if they work one hour more than their normal tour of duty (e.g., nine hours) due to the end of daylight saving time.

