



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.11.4

MARCH 17, 2021

EFFECTIVE DATE

(03-17-2021)

PURPOSE

- (1) This transmits revised IRM 9.11.4, Personnel Matters.

MATERIAL CHANGES

- (1) Subsections 9.11.4.1 through 9.11.4.1.2 reflect the IRS requirement that IR manuals address Internal Controls (ICs). The ICs mandate is outlined in The Heightened Awareness, Sensitivity, and Understanding of Internal Controls memo dated September 14, 2016. Internal Controls are the program manual's policies and procedures. The ICs describe the program manual's objectives, and officials charged with management and oversight. The ICs ensure the:
 - a. Mission and program objectives are clearly delineated and key terms are defined; and
 - b. Program operations are in conformance with applicable laws and regulations.
- (2) To conform to the new ICs standards:
 - a. Former subsection 9.11.4.1, Overview, is retitled to Program Scope and Objectives to properly reflect the information communicated in the subsection. The subsection clearly delineates the program manual's mission, objectives, and goals. The subsection provides SAs assistance in conducting criminal investigations and associated litigation activities.
 - b. New subsection 9.11.4.2 provides the legal authorities for the program manual (Personnel Matters).
 - c. New subsection 9.11.4.1.2 adds a compiled list of the terms and acronyms used within the program manual (Personnel Matters).
- (3) Revised subsection 9.11.4.10 to improve the content, remove out of date approval information, update new revisions of documents and various verbiage:
 - a. Removed references to contact LR/ER for Outside Employment request approvals since this is no longer a CI practice.
 - b. Added in contacting the servicing Employee Relations Office or the Deputy Ethics Official (DEO) as needed.
 - c. Updated acronym names.
 - d. Updated document revisions.
- (4) Additional revisions, deletions, and grammatical changes were made throughout the section, which did not result in substantive changes but contributed to the procedural clarity of the subject matter.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 9.11.4 dated October 6, 2020 and Subsection 9.11.4.10 dated November 7, 2012.

AUDIENCE

Criminal Investigation

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9.11.4
Personnel Matters

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9.11.4.1
(03-17-2021)
Program Scope and Objectives

- (1) The Associate Director, Embedded Human Resources, Headquarters (HQ) Criminal Investigation (CI) has the responsibility for developing and implementing CI's personnel management policies and procedures, in conjunction with advice from: the Office of Chief Counsel, General Legal Services (GLS); the Office of Personnel Management (OPM); IRS Human Capital Office; and US Treasury Department Personnel. Many of these policies and procedures are set forth in this section.
- (2) Additional policies are set forth in IRM 9.1.4, Criminal Investigation Directives.

9.11.4.1.1
(03-17-2021)
Authorities

- (1) See delegated authorities relating to personnel matters throughout 9.11.4 and 9.1.4, Criminal Investigation Directives and Functional Delegations of Authority.

9.11.4.1.2
(03-17-2021)
Acronyms

- (1) The table below lists commonly used acronyms and their definitions:

Term/Acronym	Definition
AFC	Asset Forfeiture Coordinator
ALP	Accelerated Leadership Readiness Program
ASAC	Assistant Special Agent in Charge
ASLP	Accelerated Senior Leadership Readiness Program
AWS	Alternative Work Schedule
CCR	Centralized Case
CI	Criminal Investigation
CIPTEP	Criminal Investigator Part-Time Employment Program
CIS	Computer Investigative Specialist
COE	Condition Of Employment
COL	Career Opportunities List
CSRS	Civil Service Retirement System
CTLG	Changes to Lower Grade
DEO	Deputy Ethics Official
DOJ	Department of Justice
EAP	Employee Assistance Program
EOD	Entrance On Duty
ERC	Employee Resource Center
ESP	Employee Suggestion Program
FERS	Federal Employee Retirement System
FLETC	Federal Law Enforcement Training Center

FLRP	Frontline Readiness Program
FOIA	Freedom of Information Act
FTE	Full Time Equivalent
GLS	General Legal Services
HCO	Human Capital Office
HPR	Highest Previous Rate
HQ	Headquarters
HR	Human Resources
ITM	Integrated Talent Management
LAN	Local Area Network
LDP	Leadership Development Program
LEAP	Law Enforcement Availability Pay
LEFCTP	Law Enforcement Fitness Coordinator Training Program
LEO	Law Enforcement Officer
NCITA	National Criminal Investigation Training Academy
OES	Outside Employment System
OPF	Official Personnel Folder
OPM	Office of Personnel Management
PAR	Personnel Action Request
PC	Priority Consideration
PDD	Psycho-physiological Detection of Deception
PFP	Physical Fitness Program
PIO	Public Information Officer
POD	Posts of Duty
PPP	Priority Placement Program
RAC	Resident Agents in Charge
RIF	Reduction in Force
RPE	Review and Program Evaluation
SABT	Special Agent Basic Training
SAST	Special Agent Student Trainees
SCEP	Student Career Experience Program
SSA	Supervisory Special Agent
TFO	Task Force Officer

TIGTA	Treasury Inspector General for Tax Administration
TSP	Thrift Savings Plan
VOPP	Voluntary Office of Preference Program

9.11.4.2
(03-17-2021)
**Criminal Investigation
Placement Programs**

- (1) The CI Placement Program encompasses several categories of reassignments of a CI employee. These reassignments could be at the employee's request or management-initiated. Criminal Investigation strives to increase employee engagement, satisfaction, and retention through the following placement programs that provide employees with opportunities to make their needs and wishes known. These reassignments include management-initiated reassignments of CI personnel, the Hardship Reassignment process for 1811 Law Enforcement Officer and non-1811 employees, the Law Enforcement Officer VOPP, the Law Enforcement Officer Voluntary Reassignment in Lieu of VOPP, and rotational assignments at the NCITA.
- (2) Although CI management considers employee needs along with its mission, mobility remains a condition of employment for all special agents.

9.11.4.2.1
(03-17-2021)
**Management-Initiated
Relocation
Reassignments**

- (1) Occasionally, an imbalance of staffing or needed skills may occur within a CI geographical area that cannot be corrected through normal attrition or the hiring process. Management may determine that the relocation of GL/GS-1811 personnel is needed to improve the effectiveness of operations. For example, management may determine that a post of duty is overstaffed or there is a significant need for experienced or highly skilled special agents in a particular location.
- (2) Management will determine the best means to achieve the required balance; however, in most cases, the SAC will first solicit volunteers to relocate when faced with a staffing or skills imbalance. If the imbalance is expected to last less than 18 months, details rather than relocations will be utilized to resolve the matter.
- (3) The SAC must obtain the concurrence of the Deputy Chief, CI, prior to soliciting agents for reassignments outside their "commuting area". The "commuting area" is defined as within a 50-mile radius of the agent's permanent post of duty. A memorandum outlining the impact of the staffing or skills imbalance and the solicitation plan should be forwarded through the area's Director, Field Operations to the Deputy Chief, CI.
- (4) Generally, solicitations will occur as follows:
 - a. All local or area-wide solicitations for management-initiated reassignments will be made by email. Management will use the CI Bulletin to make nationwide solicitations, rather than using the Service's COL.
 - b. If there are too many special agents assigned to a geographic area:
 - i) The SAC will ask for volunteers from the field office to relocate or be detailed to other offices within the field office where the special agent(s) can be effectively employed.
 - ii) If the special agent(s) could be more effectively employed outside of the field office, the SAC will consult with the Director, Field Operations to have special agent(s) relocated or detailed elsewhere within the area

office.

iii) The Director, Field Operations may, in turn, consult with the other Director, Field Operations to determine if the special agent(s) could be more efficiently employed elsewhere within CI.

c. If there are too few special agents in a geographic area or agents with a special skill are needed:

i) The SAC will ask for qualified volunteers within the field office to relocate or be detailed.

ii) If an insufficient number of qualified volunteers are identified, the SAC will ask the Director, Field Operations to seek volunteers from throughout the area office.

iii) If this effort is also unsuccessful, the Director, Field Operations will consult with each other when soliciting volunteers for relocation or details from throughout the nation.

d. All solicitations for relocations will be coordinated with the affected Director, Field Operations or other executives reporting to the Chief, CI. Additionally, the concurrence of the impacted Director, Field Operations or executive reporting to the Chief, CI, is required when relocating an employee to another field office or area. The Deputy Chief, CI, will resolve any disagreements that arise from proposed involuntary relocations.

(5) Reassignments made as a result of a staffing or skills imbalance will not count as an agent's one-time VOPP opportunity.

(6) Management will ensure that moving expenses are authorized for moves made as the result of a staffing imbalance or special skills need. In order to effect relocation(s), adequate funds must be available. The SAC in the gaining field office must obtain the necessary relocation authorization from the Associate Director, Finance before the reassignment is affected or a reporting date is established.

(7) If an insufficient number of qualified special agents volunteer for relocation, special agents may be involuntarily transferred or detailed. The Chief, CI, must approve all involuntary transfers or details.

9.11.4.2.2 (01-10-2012)

Hardship Reassignment/Relocation Program – Non 1811

(1) The Service has long been aware that there are situations that arise during an employee's career that create a significant personal hardship which could be alleviated if the employee relocated to another office. Historically, the Service has attempted to accommodate an employee's hardship transfer request whenever possible.

(2) Following are procedures for CI's employees and managers and CI's servicing employment office to follow for Hardship Reassignment/Relocation applications. This information is derived from Hardship Reassignment Guidance issued on March 20, 2006, by the Director, Employment, Talent & Security, IRS Human Capital Office.

9.11.4.2.2.1 (03-17-2021)

General Information

(1) Relocation expenses are not authorized for hardship reassignments/relocations.

(2) The Hardship Reassignment/Relocation Program cannot be used to obtain a promotion to a higher grade or to a position with a higher career ladder.

- (3) Placement by the Hardship Reassignment/Relocation process is not guaranteed.
- (4) The Hardship Reassignment/Relocation Application, related forms, and documentation should be e-mailed to the next office whenever possible.
- (5) Upon approval of the hardship application, the employee is eligible for the Hardship Program and added to the Special Placement Programs Report. This report is updated every two weeks and is used by all servicing employment offices to check for matches between approved hardship applicants and vacancies to be filled.
- (6) Employees should apply for jobs on the COL until their hardship is approved and they are placed on the Special Placement Programs Report. A hardship applicant can be referred for the vacancy only if the hardship application is approved on or before the closing date of the job announcement.
- (7) Hardship candidates are referred only for the positions, series, and grades they identified on their application.
- (8) An applicant whose position is in the same series and grade as the vacancy has priority over other hardship applicants seeking consideration in other than their own series and grade.
- (9) If an employee takes a position at a lower grade level, in most circumstances pay will be computed using HPR.
- (10) An employee's pay could be impacted by a move to another location (i.e., different locality pay).
- (11) Employees must use approved leave for the hardship relocation.

9.11.4.2.2.2
(03-17-2021)

**Applying for a Hardship
Reassignment - Non
1811**

- (1) Employees:
 - a. Employees can submit applications to their supervisor at any time of the year. A vacancy in the gaining office is not required.
 - b. To apply, employees must submit:
 - i. Hardship Reassignment/Relocation Application (see Unified Checklist),
 - ii. Verifiable documentation, and
 - iii. Form 4536, Application for Promotion/Reassignment.
 - c. When identifying posts of duty desired on the Form 4536, order of preference should be identified if more than one location could alleviate the hardship. Only one form is required. Employees can indicate other occupational series for which they wish to receive consideration and whether they are willing to accept a lower grade.
 - d. If employees wish to be considered for positions in job series other than the one they occupy, they must also submit a Form 9686, Merit Program Questionnaire (MPQ), so their qualifications can be confirmed.
- (2) First-Line Supervisor and SAC or equivalent
 - a. The employee's immediate manager must sign and date the completed application and attach the employee's current performance appraisal. The supervisor will then forward the entire package to the SAC or equivalent (herein referred to as SAC). However, if preferred, the SAC can choose to have the manager simply notify him/her of the details of the hardship request.

- b. Management will forward all applications received to the Hardship Coordinator rather than screening out requests based on their assessment of the stated hardship situation.
- c. Managers should forward the completed application package to the Hardship Coordinator, Employment Section I, HardshipVopp@ci.irs.gov.
- d. Questions should be referred to the Hardship Coordinator at (513) 263-4474.

9.11.4.2.2.3
(01-10-2012)
Documentation

- (1) The employee must provide verifiable documentation justifying the hardship request (e.g., physician's letter, letter from fiancée, letter from spouse's employer, and/or letter from special education facility, etc.). The documentation must explain why the move has to be to the location identified. The employee must also keep his/her manager and the Hardship Coordinator apprised of any changes in the situation causing the hardship.

9.11.4.2.2.4
(03-17-2021)
Examples of Hardship Situations

- (1) Examples of hardship situations or circumstances are listed below. This list is not intended to be all-inclusive. There may be other situations when the totality of circumstances constitutes a hardship situation.

Note: In cases involving special agents attending SABT, the hardship must not have been present at the time the final job offer and post of duty were offered and accepted.

- a. The employee or employee's immediate family is experiencing a significant hardship. "Immediate family" refers to spouses, parents (or legal guardians), brothers, sisters, and children. "Step" relationships and life partners are included in the definition of immediate family.
- b. If medical in nature, the hardship must be serious, affecting major life functions, and not treatable in the employee's current location. For example, a severe condition of hay fever that might be alleviated by relocation to another geographic area would not be considered a significant hardship unless the employee's condition is so severe that it cannot be alleviated or controlled by recognized medical treatment.
- c. Access to a hospital that specializes in treatment of a specific life threatening disease or condition would qualify as a hardship, even though there is a general care hospital in the employee's current location.
- d. Access to special educational facilities (for example, schools for hearing or visually impaired) would be considered a significant hardship if there is no equivalent facility in the employee's present location.
- e. Employment-related situations that constitute a hardship situation include any spouse, fiancée, or life partner being offered the choice of relocation or unemployment, receiving a promotion opportunity in another location, losing a job and receiving a job offer in another location, or receiving military orders to relocate.

9.11.4.2.2.5
(01-10-2012)
Hardship Eligible Status

- (1) Employees with approved hardship applications have the status of a hardship eligible and their information is added to the Special Placement Programs Report. Eligibility does not mean the employee has a job in their desired POD at this point. The Special Placement Programs Report is updated and issued every two weeks. Employment offices use this report to check for matches between hardship applicants and vacancies.

- (2) If more than one hardship applicant request is listed on the Special Placement Programs Report for the same location, same series, and same grade, order of consideration is determined by the earliest approval date.
- (3) Hardship applicants who have the same series and grade as the vacancy have priority over other hardship applicants seeking consideration in other than their own series/grade.
- (4) If a vacancy is announced, a hardship applicant can be referred for the vacancy only if the hardship was approved on or before the closing date of the job announcement.

9.11.4.2.2.6
(01-10-2012)
Hardship Coordinator's Responsibilities

- (1) The Hardship Coordinator is available to answer questions from managers and employees. The Hardship Coordinator will also:
 - a. Ensure that CI employees requesting hardship transfers are made aware of appropriate referral procedures, options, time frames, the status of their request, etc.
 - b. Review the application package to ensure all the required forms are present and adequate supporting documentation is included to support the hardship relocation request.
 - c. Perform qualification determinations on series and grades identified by the hardship applicant.
 - d. Prepare a recommendation to approve or deny the request for the approving official after reviewing the hardship application and considering the hardship justification.
 - e. Monitor the movement of the application through the approval process.
 - f. Notify the applicant through the supervisor/SAC of approval or disapproval of the hardship request.
 - g. Notify supervisor/SAC of available vacancies.
 - h. Place information for approved applications on the Special Placement Programs Report.
 - i. Forward an employee's hardship application and supporting documentation for positions outside of CI to the gaining employment office when requested.
 - j. Obtain recertification from employees by December 31 of each year if their hardships still exist. If an employee withdraws from the hardship program, the Coordinator will update Special Placement Programs Report.
- (2) Questions should be referred to the Hardship Coordinator at (513) 263-4474.

9.11.4.2.2.7
(01-10-2012)
Management Reviews

(1)	<table border="1"> <thead> <tr> <th>Reviewing Officials</th><th>Role</th></tr> </thead> <tbody> <tr> <td>The losing Director, Field Operations or other executive reporting to the Chief</td><td>Notes whether the employee is currently the subject of a known conduct investigation.</td></tr> <tr> <td>The gaining Director, Field Operations or other executive reporting to the Chief</td><td>Verifies that work is available and the employee can be placed in the position requested at this time.</td></tr> </tbody> </table>	Reviewing Officials	Role	The losing Director, Field Operations or other executive reporting to the Chief	Notes whether the employee is currently the subject of a known conduct investigation.	The gaining Director, Field Operations or other executive reporting to the Chief	Verifies that work is available and the employee can be placed in the position requested at this time.
Reviewing Officials	Role						
The losing Director, Field Operations or other executive reporting to the Chief	Notes whether the employee is currently the subject of a known conduct investigation.						
The gaining Director, Field Operations or other executive reporting to the Chief	Verifies that work is available and the employee can be placed in the position requested at this time.						

The Associate Director, Planning and Strategy	Verifies ASP and On-Rolls to ensure a vacancy exists.
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9.11.4.2.2.8
(01-10-2012)

Approval Authority

- (1) The Chief or Deputy Chief, CI, is the approving official for all hardship transfer applications from special agents who have completed basic training and all other CI personnel.

9.11.4.2.2.9
(03-17-2021)

Overview of the Routing of the Hardship Reassignment/Relocation Application

- (1) The employee submits the required paperwork to his/her supervisor.
- (2) The SAC or supervisor forwards signed and completed forms and a current performance appraisal to the Hardship Coordinator.
- (3) The Hardship Coordinator determines the losing, gaining, and approving officials, completes the recommendation section, and forwards the application to the losing official.
- (4) The losing official forwards the application to the gaining official.
- (5) After the gaining official signs, the application is forwarded back to the Hardship Coordinator. After review, an Action Routing Sheet is attached to the application and forwarded to the Director, Strategy.
- (6) The application is then routed through the appropriate reviewing and approving officials in HQ.
- (7) After the approval/disapproval decision is made, the application is returned to the Strategy Office point of contact, where the completed application is forwarded to the Hardship Coordinator for necessary action.

9.11.4.2.2.10
(01-10-2012)

Annual Recertification

- (1) Applications are kept on file in the Cincinnati Employment Branch and maintained until the end of the calendar year. In order to continue to receive consideration in the following year, employees must provide their supervisors with a written statement verifying that the hardship still exists along with updated documentation, their most recent performance appraisal and, if needed, an updated MPQ.

9.11.4.2.2.11
(03-17-2021)

Reassignment/Relocation Actions

- (1) If an employee's application is approved and a vacancy is available, the gaining office will initiate a PAR within HR Connect. If the gaining office is within CI, the PAR should contain the following remark: "If required, announce as CTAP only, for the hardship of (employee's name)."

9.11.4.2.2.12
(03-17-2021)

Reporting and Effective Dates

- (1) The SAC may not authorize a hardship reassignment or relocation or establish a reporting or effective date until the Hardship Coordinator reports that the employee's application is approved and a vacancy is available.

9.11.4.2.2.13
(01-10-2012)

Financial Operating Guidelines

- (1) Unless the hardship reassignment applicant accepts a position at a lower grade, employees can only be placed into vacant positions in their current job series at the journey level or, if currently below journey level, up to the employee's current grade. Hardship recipients who are above the journey level may be limited to positions in their current occupation at the journey level.

- (2) If the employee takes a change to lower grade, in most circumstances his/her pay will be computed using the highest previous rate.
- (3) Criminal Investigation may attempt to accommodate a hardship eligible by offering assignment to a position in another series or occupation when it is determined that the employee is qualified and there is no vacancy in the employee's current series.
- (4) Refer to the Financial Operating Guidelines policy on transfer of funds and FTE in or out of CI's financial plan.

9.11.4.2.3
(01-10-2012)
**GS-1811 Law
Enforcement Officer
Hardship
Reassignment/Relocation**

- (1) The Law Enforcement Officer Hardship Reassignment/Relocation Program applies to current special agents requesting to move to another 1811 position located in an office outside their current commuting area.
- (2) Placement through the CI Hardship Reassignment/Relocation process is not guaranteed.
- (3) When the appropriate approving official approves a hardship, the special agent is eligible for placement through the Hardship Program. Eligibility does not mean the special agent can relocate to the preferred location nor does it guarantee placement. For an agent to be reassigned, the gaining field office must have a vacancy and sufficient workload in the desired office.
- (4) Moving expenses are not authorized for hardship reassignments/ relocations.
- (5) The Law Enforcement Officer Hardship Reassignment/Relocation Program cannot be used to obtain a promotion.
- (6) The hardship application, related forms, and documentation must be e-mailed to the next office.
- (7) A special agent's pay could be impacted by a reassignment to another location (i.e., different locality pay).
- (8) Special agents must use approved leave for the hardship relocation.
- (9) If a special agent and his/her spouse both have careers in the IRS and one undertakes a new assignment involving a relocation in the interest of the government, the Service will generally accommodate the spouse in the new location. However, placement must be made within existing organizational structures and staffing and cannot result in either spouse being in a position to influence an administrative decision or action affecting the other.

9.11.4.2.3.1
(03-17-2021)
**The Impact of Mobility
on Hardship
Applications**

- (1) While CI management will consider employee needs along with its mission when considering a hardship application, mobility remains a COE for all special agents. The mobility condition means that throughout their careers regardless of grade and title, special agents may be detailed or reassigned anywhere within the Service's jurisdiction as the needs of the Service dictate. As a result, the mobility requirement and the need for 1811s in mission critical locations will generally preclude hardship relocations. Some examples of situations CI will consider follow:
 - i. In the most acute medical circumstances,
 - ii. When the 1811's spouse is relocated within the United States based on military orders, or

iii. When the 1811's spouse, who is also a Federal law enforcement officer, is ordered to relocate within the United States.

Note: NOTE: Even after a hardship application is approved and the agent has moved to the requested location, the mobility requirement remains in effect.

- (2) Hardships will generally not be approved for:
- a. a spouse/life partner's employment situations other than those listed above,
 - b. assuming caretaker duties except in the most acute medical circumstances,
 - c. births or seeking childcare assistance, or
 - d. changes in marital status except as noted above.
- (3) In cases involving new agents attending SABT, the hardship must not have been present at the time the individual accepted CI's final job offer and post of duty.

9.11.4.2.3.2
(03-17-2021)

**Other Relocation
Options for 1811s**

- (1) Special agents whose personal situation will not qualify as a hardship have other avenues to pursue a move to a desired location. Agents can apply for relocation to resolve personal situations through the Law Enforcement Officer VOPP. Each year, CI announces an open period when GS-1811 employees at the journey level and above can submit a request for a voluntary reassignment to a field 1811 position in a preferred office location in the same or different field office.
- (2) On rare occasions, management may consider other requests for relocation outside of the VOPP. Special agents can submit an in-lieu-of-VOPP reassignment request (Form 13851 (Rev. 05-2011)) at any time during the year if they are not eligible for VOPP or are eligible but did not apply under the annual VOPP announcement. The request form is available on Unified Checklist. Criminal Investigation's general expectation, however, is that agents will remain in their current commuting area for a minimum of four years, unless management has a need to move them. The VOPP and in-lieu-of-VOPP options are two means available to agents wishing to request relocation for personal reasons, consistent with CI's needs.

9.11.4.2.3.3
(03-17-2021)

**Applying for a Hardship
Reassignment**

- (1) Special agents can submit hardship applications to their supervisor at any time of the year. The gaining field office or requested post of duty does not have to have a current vacancy in order to apply; however, the agent cannot be reassigned to the preferred location unless a vacancy opens and sufficient workload is available. To apply, special agents must submit:
- a. 1811 Hardship/In Lieu of VOPP Reassignment/Relocation Application (see Unified Checklist),
 - b. Verifiable documentation, and
 - c. Form 4536, Application for Promotion/Reassignment
- (2) When identifying desired posts of duty on the Form 4536, the order of preference should be identified if more than one location could alleviate the hardship.

9.11.4.2.3.4
(01-10-2012)
Documentation

- (1) The special agent applicant must keep his/her manager and the Hardship Coordinator apprised of any changes in the hardship situation.
- (2) So that management can properly consider hardship applications related to the agent's own or a family member's medical condition, special agents must include detailed medical documentation from the treating physician explaining:
 - a. The diagnosis, prognosis, and treatment plan for all conditions.
 - b. The extent and expected duration of limitations to major life activities.
 - c. The reason specialized treatment can only be given in the requested area if different from the agent's current location.
 - d. The reason and extent to which a caregiver is needed.
- (3) Additionally, hardship applicants should submit a copy of the military or Federal agency relocation orders for situations involving a directed move of a spouse or life partner.

9.11.4.2.3.5
(01-10-2012)
Hardship Eligible Status

- (1) Upon approval of the hardship application by the authorized approving official, the special agent is eligible for reassignment through the Hardship Program. **Eligibility does not allow the special agent to relocate to their desired location nor does it guarantee placement.** Agents who are eligible for reassignment due to a hardship situation will be referred for vacancies once CI decides to fill the position and verifies sufficient workload is available.
- (2) If an immediate reassignment cannot be made for business reasons (e.g., no vacancy in the preferred location, insufficient work, etc.), the special agent's name is added to the *Special Placement Programs Report*, a listing that CI's servicing Employment office updates every two weeks. Employment offices use this report to check for matches between hardship eligible's and identified vacancies.
- (3) When a vacancy is announced, a hardship applicant can be referred for the vacancy only if the hardship was approved on or before the closing date of the job announcement.

9.11.4.2.3.6
(03-17-2021)
Hardship Coordinator's Responsibilities

- (1) The Hardship Coordinator will:
 - a. Answer questions from managers and special agents.
 - b. Ensure that CI special agents requesting hardship transfers are made aware of application procedures, options, and the status of their request.
 - c. Review the application package to ensure all the required forms are present and suitable documentation is included to support the hardship relocation request.
 - d. For requests from special agents attending SABT, verify the hardship was not present at the time the final job offer and post of duty were offered and accepted.
 - e. Make an approval/disapproval recommendation after reviewing the hardship application and considering the hardship justification.
 - f. Obtain appropriate input from the losing and gaining Directors, Field Operations or other executive reporting to the Chief, CI.
 - g. Forward the application package to CI-HQ for appropriate analysis, reviews and recommendations and monitor the movement of the application through the review and approval process.
 - h. Maintain a file containing all relevant information related to the hardship request including but not limited to:

- The special agent's application and supporting documentation.
 - Technical analyses completed in the review process.
 - Correspondence to and from the applicant.
 - The completed application showing the final approval/disapproval decision.
- i. Notify the applicant through the supervisor/SAC of the approval/disapproval determination.
 - j. Place information for approved applications for which there is no vacancy on the *Special Placement Programs Report* and make appropriate referrals.
 - k. Obtain recertification from special agents by December 31 of each year to determine if their hardships still exist. If an agent withdraws from the Hardship Program, the Coordinator will update the Special Placement Programs Report.

9.11.4.2.3.7
(03-17-2021)

Management Reviews

- (1) Reviewing managers must not screen out hardship applications based on their assessment of the stated hardship situation or make reporting arrangements with other managers or field offices. Only CI's authorized approving officials can approve or disapprove a hardship application.
- (2) The SSA must sign and date the completed application and attach the agent's current performance appraisal. The SSA will forward the entire package to the SAC or equivalent for review. (At the SAC's discretion, SSAs may simply notify him/her of the details of the hardship request.) The completed application package must be e-mailed to the Hardship Coordinator. Managers can refer questions to the Hardship Coordinator at (513) 263- 4474.
- (3) The Hardship Coordinator will forward the hardship application file to the officials noted below and monitor the movement of the hardship file through the review and approval process.

Reviewing Officials	Role
The losing Director, Field Operations or other executive reporting to the Chief	Notes whether the special agent is currently the subject of a known conduct investigation and includes any necessary information for the approving official.
The gaining Director, Field Operations or other executive reporting to the Chief	Reviews the application, notes whether sufficient work is available in the requested location, and includes any necessary information for the approving official.

The Director, Strategy	<p>Either,</p> <ul style="list-style-type: none"> • Makes approval decision if the hardship applicant is attending or has graduated within the last six months from SABT at the NCITA, Or <p>Or</p> <ul style="list-style-type: none"> • Forwards a recommendation to the approving official on all other hardship applications after: <ol style="list-style-type: none"> 1. Reviewing a technical analysis of the gaining and losing field offices. 2. Reviewing the applicant's hardship and the generally accepted hardship situations set out in this document.
Chief or Deputy Chief, Criminal Investigation	Makes approval decision for all the hardship applications except those filed by agents attending SABT at NCITA or who have graduated within the last six months.

9.11.4.2.3.8
(03-17-2021)

Overview of the Routing of the Hardship Reassignment/Relocation Application

- (1) The employee electronically submits the required paperwork to his/her supervisor.
- (2) The SAC or supervisor e-mails the signed and completed forms and a current performance appraisal to the Hardship Coordinator in the servicing Employment Office.
- (3) The Hardship Coordinator determines the losing, gaining, and approving officials, completes the Recommendation Section, and forwards the application to the losing official.
- (4) After signing the form, the losing official forwards the application to the gaining official.
- (5) After the gaining official signs, the application is forwarded to the Hardship Coordinator, who will monitor the movement of the hardship file through the HQ's review and approval process. The Coordinator will email the hardship file and an Action Routing Sheet to the Director, Strategy.
- (6) The Director, Strategy will make the approval/disapproval decision or forward the hardship file to the Deputy Chief, CI.
- (7) After making the approval/disapproval decision, the approving official will return the complete file to the Strategy office for appropriate action.

- 9.11.4.2.3.9
(03-17-2021)
Approval Authority
- (1) The approving official will consider the totality of the agent's situation and circumstances, the mobility COE, and the needs of the Service when determining the proper resolution of the hardship application.
 - (2) The Director, Strategy is the approving official for applications submitted by special agents attending or graduated within the last six months from SABT at the NCITA.
 - (3) The Chief or Deputy Chief, CI is the approving official for all other hardship applications.
- 9.11.4.2.3.10
(03-17-2021)
Reporting and Effective Dates
- (1) Special agent must not act on or make any plans to move until their reassignment has been properly authorized.
 - (2) The SACs **cannot** authorize a hardship reassignment or relocation or establish a reporting or effective date until the Hardship Coordinator reports that:
 - a. The employee's application is approved; and
 - b. A vacancy is available.
- 9.11.4.2.3.11
(03-17-2021)
Reassignment Actions
- (1) If an employee's hardship application is approved, a vacancy and sufficient work is available, and the agent's placement is authorized, the gaining office will initiate a PAR within HR Connect and include the following remark: "If required, announce as CTAP only, for the hardship of (employee's name)."
- 9.11.4.2.3.12
(01-10-2012)
Financial Operating Guidelines
- (1) Nonsupervisory, field special agents whose application is approved and relocation is authorized will be reassigned at their current grade level.
- 9.11.4.2.3.13
(01-10-2012)
Annual Recertification
- (1) Applications are kept on file in the Cincinnati Employment Branch and maintained until the end of the calendar year. In order to continue to receive consideration in the following year, employees must provide their supervisors with a written statement verifying that the hardship still exists along with updated documentation and their most recent performance appraisal.
- 9.11.4.2.4
(03-17-2021)
Law Enforcement Officer Voluntary Office of Preference Program
- (1) Once each year, CI will have an open period when GS-1811 employees may submit a request for a voluntary reassignment to a field special agent position in a preferred office location **in the same or different field office**. Employees can apply only during the open period. The CI Embedded HR Office will issue a written announcement prior to the open period that will explain the application procedures.
 - (2) Recognizing management's responsibility to balance organizational needs with an agent's desire to relocate, the VOPP is designed as another placement instrument that can be utilized by CI to provide a benefit to both management and employees. Many factors will be considered when making placement decisions, including grade level mix, expertise of the workforce, and special qualification needs. Criminal Investigation will avoid placements that result in an imbalance of senior agents and trainees in either the gaining office or the losing office.
 - (3) Nothing in the following procedures will preclude CI management from filling vacant positions by any other option available to them. Management retains

the right to reassign employees noncompetitively, even if they have not applied through VOPP. However, after hardship and other priority programs are cleared, VOPP moves will generally take precedence over non-VOPP moves. Furthermore, if an agent requests and receives a voluntary reassignment outside of VOPP, it will count as that agent's one-time-only VOPP placement.

- (4) The Deputy Chief, CI must approve non-VOPP requests for voluntary reassignments (lateral moves) outside the commuting area. Voluntary reassignments between PODs within the same commuting area may be made at the discretion of the SAC.
- (5) Relocation expenses are not authorized for the Voluntary Office of Preference Program. However, moving expenses are authorized if a reassignment in lieu of VOPP is approved and the relocation is made pursuant to an open vacancy announcement under which moving expenses are authorized. Also, moving to a different POD under VOPP does not necessarily require the employee to change residence.

9.11.4.2.4.1
(03-17-2021)
**Procedures for VOPP
Applications**

- (1) Each year, the open announcement period will occur in January and will close 30 days from the opening date that the announcement was posted.
- (2) Interested employees must submit a Form 4536 (Application for Promotion/ Reassignment) and a Form 9686 (Merit Program Questionnaire) to their supervisor during the open period. The employee's supervisor will promptly forward the signed and completed forms, along with a current performance appraisal with the Retention Standard, to the VOPP Coordinator, HardshipVopp@ci.irs.gov. Questions may be referred to the VOPP Coordinator at (513) 263 4474.
- (3) Employees should submit a separate Form 4536 for each field office for which they are interested. Additionally, every POD within the field office for which an employee wishes to be considered must be listed in Section 11, desired POD. Employees may request moves to PODs in different field offices or to PODs outside the current commuting area in the employee's current field office. A list of available PODs will be included with the announcement.
- (4) The VOPP Coordinator will verify that interested employees meet the eligibility requirements of this program. Employees will be placed on a list by POD based on seniority as determined by their LEO retirement date. Employees will be notified of their rank order on the list after it is established and will remain on the list until they are selected or withdraw. Each year, new applicants to the program will be added in rank order by LEO date to the bottom of each of the prior years' POD lists.
- (5) To withdraw their name from consideration, employees can submit a written statement or e-mail to the VOPP Coordinator in the Cincinnati Employment Branch. If an employee declines a placement made through the VOPP, his/her name will be removed from all lists. The employee may reapply during the next open period, but he/she will be considered a new applicant.
- (6) Personnel will request updated evaluations if the appraisal accompanying the application is more than one year old, and will review the Alerts database to verify that the applicant has not been disqualified for disciplinary or performance reasons.

- (7) After each year's list of interested agents is compiled, the Cincinnati Employment Branch will distribute all the lists to the Directors, Field Operations and HQ Executives. The Director, Field Operations and HQ Executives will meet on a periodic basis to coordinate the placement of agents in preferred cities whenever possible. However, placements can be made at any time deemed appropriate by CI management. Personnel will provide an applicant's paperwork to SACs and executives upon request.
- (8) Individuals will be placed in preferred cities in rank order. An individual can be by-passed for a VOPP reassignment for valid business reasons (e.g., need for special qualifications such as a foreign language, balancing organizational stability, and maintaining an acceptable grade level mix). However, the Deputy Chief must concur in these cases.
- (9) To initiate a placement under this program, the gaining office should submit a reassignment PAR in HR Connect to the Cincinnati Employment Branch. The following comment should appear in the Remarks section: "Placement of SA Xxxx Xxxxx under the VOPP." (Please note that all required programs, such as CTAP, PPP, PC, and hardship requests, must be cleared before any reassignment action is taken.)
- (10) The VOPP coordinator will notify the gaining SAC once all clearances have been made. The SAC can then contact the "losing" SAC and Director, Field Operations (if the move is to a different field office) to determine a mutually agreeable reporting date. Placements, effective dates, and reporting dates may not be finalized without the involvement of the VOPP Coordinator in the Cincinnati Employment Branch. Generally, once an agent is informed that his/her placement application has been approved, the agent is expected to report to the new office within 90 days, unless there are valid business reasons to delay the reporting date.

9.11.4.2.4.2
(01-10-2012)
Eligibility Criteria

- (1) For a GS-1811 employee to be eligible for a VOPP assignment, all of the following conditions must be met:
 - a. The employee must be at or above the journey level (GS 12 or GS 13).
 - b. The employee must have at least four years experience as a special agent by the closing date of the announcement.
 - c. The employee must be on a full-time work schedule as of the closing date of the announcement and at the time of placement.
 - d. The employee must have worked in his/her current commuting area for at least four years.
 - e. The employee has not been granted a previous VOPP or in-lieu-of-VOPP placement. This is a one-time benefit.

Note: If an agent requests and receives a voluntary reassignment outside of VOPP (but not under hardship or other priority program provisions), it will count as that agent's one-time-only VOPP placement.

- f. The employee's most recent performance appraisal rating (as of the closing date of the announcement) must be at least fully successful.
- g. The employee has not received a letter of reprimand within the last two years or been subject to a disciplinary/adverse action or a performance-based action within the last three years (as of the closing date of the announcement and at the time of placement).

Note: An admonishment does not make an employee ineligible for VOPP.

- h. The employee is not currently the subject of a known conduct investigation or serving an opportunity period to improve performance (as of the closing date of the announcement and at the time of placement).

9.11.4.2.4.3
(03-17-2021)

Requesting a Voluntary Reassignment in Lieu of VOPP

- (1) GS-1811 employees may submit a voluntary request for reassignment in lieu of VOPP if they are:
 - a. not eligible for VOPP, or
 - b. otherwise eligible for VOPP but did not apply under the annual VOPP announcement, or
 - c. applied for VOPP but are now interested in different PODs for which they did not apply under the VOPP announcement
- (2) Employees must submit requests for a voluntary reassignment to their supervisors in writing, using the 1811 Hardship/In Lieu of VOPP Reassignment/Relocation Application (Form 13851, Rev. 05-2011) (see Unified Checklist). Applications for reassignment (not promotion) under a Career Opportunities List (COL) announcement are also considered requests for voluntary reassignments in lieu of VOPP. Therefore, a copy of the request must be submitted along with the Application for Promotion/Reassignment, Form 4536.
- (3) The request will state the employee's personal reasons for wanting to move to a different POD and will acknowledge that approval of the reassignment will not entitle the employee to moving expenses unless the relocation is made pursuant to an open vacancy announcement under which moving expenses are authorized. While the requested move may, coincidentally, make good business sense, the written request should not identify solely business reasons for the move.
- (4) The supervisor will identify any business issues related to the request and forward the request through the SAC and Director, Field Operations to the VOPP Coordinator, Cincinnati Employment Branch, Cincinnati Employment Section I, at HardshipVopp@ci.irs.gov.
- (5) The VOPP Coordinator will check if there are any candidates for the special agent position in the requested POD with higher eligibility based on CTAP, Priority Placement, Priority Consideration, hardship, or VOPP.
- (6) The VOPP Coordinator will obtain recommendations from the SAC/Director, Field Operations for the requested post of duty (if different from the employee's current SAC/Director, Field Operations), and will transmit the request to the Deputy Chief for approval or disapproval.
- (7) After the Deputy Chief's determination, the VOPP Coordinator will notify the employee through his/her supervisor, as well as the losing and gaining SACs, of the decision.

9.11.4.2.5
(03-17-2021)

Rotational Assignments at the National Criminal Investigation Training Academy

- (1) A special agent who completes instructor assignments at the NCITA, will be allowed to choose a vacant POD for assignment after completion of his/her rotational assignments. If a vacancy exists, generally his/her request will be honored.
- (2) The NCITA rotational assignments in Glynnco, Georgia, are NCITA instructor teaching NCITA classes and instructor for the FLETC. The minimum term for these assignments is three years.

- (3) A special agent who completes one of these rotational assignments will be re-assigned to a non-management, GS-13 field special agent vacancy at the conclusion of his/her assignment. A special agent may choose a new location from the list of CI PODs maintained by NCITA; or, if preferred, he/she will be allowed to return to his/her previous POD barring a valid business reason (i.e., POD to be closed). The Associate Director, Planning and Strategy, will be advised of the selected location. The Deputy Chief, CI, must concur if an agent's choice cannot be accommodated.
- (4) Agents rotating out of NCITA should contact the CI relocation coordinator, Office of Finance (CI:S:F) for the latest relocation policies to ensure they are fully aware of their entitlements and any current program restrictions.
- (5) To initiate a reassignment under this program, the gaining SAC's field office should submit a PAR within HR Connect, to the Cincinnati Employment Branch. The following comment should appear in the Remarks section: Reassignment and NCITA relocation for SA Xxxx Xxxxx."
- (6) These reassignments will be completed prior to utilizing the VOPP to fill vacancies. Please note, however, that all other required programs, such as, CTAP, PPP, PC, and hardship transfer requests must be cleared before any reassignment action is taken.
- (7) Management must ensure relocation expenses are authorized for moves to and from rotational assignments at the NCITA.

9.11.4.3
(03-17-2021)
Disciplinary Action

- (1) A SSA may encounter a situation for which disciplinary action of a CI employee should be considered. The SSA will always consult with the ASAC, SAC, and Employee/Labor Relations before taking any such action.

9.11.4.3.1
(01-10-2012)
**Use of Administrative
Leave in
Conduct-Related
Disciplinary or Adverse
Action Cases**

- (1) Administrative leave is defined as the placement of an employee in a non-duty status without charge to leave or loss of pay.
- (2) Management should generally limit the granting of administrative leave to short, rather than long or substantial, periods of time. Management should not approve extended periods of administrative leave that are inappropriate or unwarranted.
- (3) Management will decide to place an employee on administrative leave only in cases involving serious misconduct. This status will not be used in cases involving less than adverse actions or when the allegation being investigated appears to be less serious.
- (4) Administrative leave is not a substitute for proposing and effecting an adverse action. Management is expected to expeditiously deal with the underlying misconduct and propose appropriate disciplinary or adverse action with the support of the servicing L/ER specialist.
- (5) Administrative leave is not appropriate in matters relating to employee performance.

9.11.4.3.2
(03-17-2021)
**Appropriate Uses for
Conduct-Related
Administrative Leave**

- (1) The placement of an employee on limited administrative leave is appropriate when no alternative to retention of the employee in a duty or approved leave status is possible.
- (2) When an employee's removal or suspension is proposed in conduct-related situations, the employee is normally carried in a duty status during the notice period. However, in rare circumstances management may determine that the employee's continued presence in the workplace could pose a threat to him/herself or others, result in loss of or damage to Government property, or otherwise jeopardize legitimate Government interests. In such situations, 5 CFR 752.404 authorizes, among a number of alternatives, the placement of an employee on limited administrative leave for such time as is necessary to complete and finalize the proposed adverse action (removal or suspension).
- (3) Administrative leave may be considered when the TIGTA is investigating allegations of threatening behavior, violence in the workplace, or illegal behavior.
- (4) Prior to making the decision to place a CI employee on administrative leave, managers will explore other options such as detailing the employee to another field office or business unit, assigning the employee to performing miscellaneous support work, or assigning special agents to non-law enforcement duties. When a CI employee's continued presence in the workplace during the notice period may pose a threat to the CI employee or others, result in loss of or damage to government property, or otherwise jeopardize legitimate government interests, CI management may elect one or a combination of the following alternatives pursuant to 5 CFR 752.404(b)(3):
 - a. Assign the employee to duties where he/she is no longer a threat to safety, the agency mission, or to government property.
 - b. Allow the employee to take leave (annual, sick, or leave without pay).
 - c. Carry the employee in the *absent without leave* (AWOL) status if the employee has absented himself/herself from the work site without requesting leave.
 - d. Curtail the notice period when management can invoke the crime provision under 5 CFR 752.404(d)(1). This provision may be invoked even in the absence of judicial action if the agency has reasonable cause to believe that the employee has committed a crime for which a sentence of imprisonment may be imposed and a nexus is established between the alleged crime and the efficiency of the IRS.
 - e. Place the employee in a paid, non-duty status (administrative leave) for such time as is necessary to effect the action.
- (5) In evaluating the viability of alternatives to administrative leave, managers should thoroughly consider such factors as:
 - a. the employee's position and duties
 - b. access to sensitive equipment, information, or data systems
 - c. security clearance or level of public trust
 - d. the availability or development of other work or duties
 - e. the impact of his/her continued presence in the workplace
 - f. the level of security that is or is not available, and similar factors
 - g. the costs and notoriety of extended paid non-duty status versus retention in a work status
 - h. the impact on the investigation process
 - i. the subsequent adjudication of any adverse personnel action or legal action

9.11.4.3.3
(03-17-2021)

Approval Authority

- (1) Prior to placing employees on conduct-based administrative leave, management will contact and consult with their servicing L/ER specialist. In emergency situations requiring the immediate removal of a potentially dangerous or disruptive employee, the first-line manager can place an employee on administrative leave for up to eight (8) hours without prior approval or consultation. In such situations, the manager must obtain the retroactive concurrence of his/her manager and consult with the servicing L/ER specialist as soon as possible but no later than the next work day. The manager will subsequently prepare the documentary record outlined in IRM 9.11.4.3.4.
- (2) The SAC, RAC and HQ Directors have the approval authority to place a CI employee on administrative leave for up to three (3) days in one pay period as a result of misconduct.
- (3) The appropriate Director, Field Operations or HQ's Executive reporting to the Chief, CI, after consulting with an L/ER specialist, is authorized to extend the period of administrative leave as necessary. However, he/she will promptly notify the Deputy Chief, CI of the circumstances and justification for the administrative leave.

9.11.4.3.4
(03-17-2021)

Documentation and Reviews

- (1) The leave-approving manager, with the assistance of the servicing L/ER specialist, will maintain, as necessary, follow-up contacts with TIGTA, GLS and other parties to assure that all the major stakeholders involved in the situation are kept fully informed.
- (2) Managers are responsible, with the assistance of their servicing L/ER specialist, for developing and maintaining a documentary record for decisions placing an employee on conduct-related administrative leave.
- (3) The existing Commissioner's 1203 Review Board reviews instances of extended administrative leave. Where administrative leave guidelines and other leave and disciplinary or adverse action procedures and policies are not met, the Business/Operating Unit will be advised to re-examine the situation and take appropriate follow-up action.
- (4) See IRM 6.600.1, Leave Administration and Work Scheduling, for additional guidance on the processes and principles to be followed for conduct-related administrative leave actions.

9.11.4.4
(08-05-2005)

Arrest and Conviction of Law Enforcement Officer

- (1) Since law enforcement officers are held to a higher standard, CI implemented a policy requiring a special agent to promptly report if he/she is arrested. The GS-1811 law enforcement personnel in CI must report any and all arrests to his/her first-line manager no later than the next scheduled workday. The notification can be made verbally or in writing and will include the date of the arrest, the specific offense for which the arrest was made, and the name and address of the law enforcement agency making the arrest. If available, the employee will provide management with a copy of the arrest report. Excluded from this requirement are traffic violations that result in fines of less than \$150 and that do not result in the loss of driving privileges.
- (2) The first-line manager will ensure this information is promptly reported to TIGTA and to his/her SAC (or equivalent). Treasury Inspector General for Tax Administration will be responsible for obtaining the arrest report if not provided by the employee and any other pertinent documents. Treasury Inspector General for Tax Administration will also conduct any other necessary investiga-

tion into the matter. Based upon the initial review, TIGTA may conduct a full investigation or may refer the matter back to CI for administrative handling.

- (3) It is important to note that decisions relative to employment will not be based upon the fact that the employee was arrested. Rather, the arrest information may form the basis for further investigation into the circumstances surrounding the matter. However, an employee who fails to report an arrest to management could be subject to disciplinary action.

9.11.4.4.1
(03-17-2021)
**Felony Conviction of
Federal Law
Enforcement Officer**

- (1) The 2001 Treasury and General Government Appropriation Act includes a provision that requires removal of a Federal LEO who is convicted of a felony that is entered by a Federal or state court. This provision was effective January 20, 2001, and applies to a felony conviction of any CI employee in the GS-1811 job series that occurs after that date.
- (2) The special agent will receive written notice of the impending removal no later than five calendar days after CI receives notice of the felony conviction and confirms its validity. The normal 30-day advance notice for an adverse action will not apply.
- (3) The special agent will still have an opportunity to reply to the proposed removal, the right to be represented by an attorney or other representative, and the right to a written decision letter. In the reply, the special agent can only respond on the limited grounds of whether:
 - a. the special agent is a LEO
 - b. the special agent was convicted of a felony
 - c. the felony conviction was overturned on appeal
- (4) The removal must be affected on the last day of the first full pay period after the agency receives notice of the felony conviction. Neither delay in receiving written notice of the impending removal nor the filing of an appeal of the conviction can delay the effective date of the removal.
- (5) If a special agent, who has been removed under this provision, is successful in having the conviction overturned on appeal, the IRS will retroactively set aside the removal, and the employee will be entitled to back pay for the period in which the removal was in effect.
- (6) While the law mandates that the special agent be removed from holding a law enforcement position, the IRS has the discretion to allow the special agent to continue in Federal employment. If a suitable vacancy is available immediately and the special agent meets all qualification requirements to be placed in the position, reassignment to the non-law enforcement position must be made by the last day of the first full pay period after the agency receives notice of the felony conviction.
- (7) The IRS is not required to cancel or delay a removal or reassignment action it was already taking or had taken under other adverse action provisions, so long as the special agent is out of the law enforcement position by the required date.

9.11.4.4.2
(08-05-2005)
Lautenberg Amendment

- (1) The Lautenberg Amendment makes it illegal for a person convicted of a misdemeanor crime involving domestic violence to possess a firearm.

9.11.4.5
(03-17-2021)
**Special Agent Schedule
A Appointments**

- (2) A special agent is required to advise his/her first-line manager if he/she was convicted or plea nolo contendere to a domestic violence charge.
- (1) These positions are similar to special agent positions in the competitive service. However, the individual appointed **must** be required to perform highly skilled and sensitive investigations without the knowledge of the person(s) under investigation. The investigations involved in these assignments are of an unusual nature and require investigative skills for which it is impractical to examine.
 - (2) Typically, a Schedule A appointee will be directly responsible to HQ-CI, rather than the normal supervisory echelons within the areas to which he/she is assigned.
 - (3) The Chief, CI, has the sole authority to approve selections to the position of Criminal Investigator (special agent) under the authority of Schedule A, 5 CFR 213. See IRM 6.300.2, Special Employment Program. No more than five positions will be filled concurrently using this appointment authority.
 - (4) Submission of a request for a Schedule A appointments will be submitted to the Chief, CI. Such requests will include a sufficiently detailed description of the assignment without compromising either the appointee or the assignment itself. The PAR, for a selection under this appointing authority must include a reference to the approved request by the Chief, CI, in the remarks section, and be accompanied by the approved request containing the signature of the Chief, CI.
 - a. The authority to approve and effect final personnel actions for appointments, position changes, and separations for centralized positions is retained at HQ. No commitments or personnel actions involving such positions will be made or taken by field officials without prior approval of the Chief, CI.
 - b. The PAR relating to centralized positions will be submitted to the Chief, CI, by the Director, Field Operations.
 - c. To facilitate these actions, care should be taken to ensure a PAR is complete, particularly with respect to information required for preparation of Standard 59, Request for Approval of Noncompetitive Action, that is not on record in HQ, such as insurance coverage in the case of new appointees and forwarding address and leave balance in the case of retirees. When required by applicable qualifications standards, the recommending officer should certify that the candidate possesses the personal qualifications essential to the successful performance of the duties of the position. The PAR should be accomplished by such forms and documents as may be needed by HQ in the consideration of the request, such as an application for employment, Standard Form 59, qualifications evaluations, and copies of notices and replies in cases of proposed adverse action.
 - d. Centralized Schedule A Appointments for CI in CI will be submitted to the Chief, Human Capital Officer.
 - (5) Appointments will be temporary, normally not to exceed one year. The Chief, CI, may extend the appointment as necessary.
 - (6) Schedule A appointments will only be used to secure the services of an individual who possesses specialized skills necessary for a specific assignment,

but who may not meet all of the qualifications for competitive employment. The appointment is normally terminated upon completion of the specific assignment, which justified the appointment. However, the experience gained may be credited toward qualification for a competitive position, as outlined in the qualification standards.

- (7) Appointments will be made at the grade level necessary to secure the appropriate appointee (if feasible, veterans preference will be given in making the appointment). Normally the appointee will be hired at the GS-5 or GS-7 level, with promotions allowable without regard to competitive qualification requirements.

9.11.4.6
(03-17-2021)
**Criminal Investigator
Part-Time Employment
Program**

- (1) The CIPTEP began in response to the Executive Directive of July 11, 1994, entitled Expanding Family Friendly Work Arrangements in the Executive Branch.
- (2) The goal of the CIPTEP is to provide a work schedule compatible with the "Family Friendly" Executive Directive without hampering CI's effectiveness.

9.11.4.6.1
(08-05-2005)
Eligibility Requirements

- (1) In order to qualify for CIPTEP, all of the following conditions must be met:
 - a. The existence of a situation or condition which severely limits a special agent's ability to fulfill the obligations of full-time employment.
 - b. The special agent must have at least four years service as a special agent.
 - c. The special agent must have at least fully successful performance evaluations for the previous two years.

Note: This situation or condition may include child-care, elder-care, care of a terminally ill family member, or a chronic illness or physical problem.

9.11.4.6.2
(01-10-2012)
Application Process

- (1) A special agent must submit a request for participation in the CIPTEP through his/her first-line manager.
- (2) The first-line manager will consider the request, balancing the personal needs of the requesting special agent with the operational needs of the organization.
- (3) In subordinate offices, the first-line manager will forward the request, and his/her recommendation, through the chain of command, to the SAC or appropriate Director within 30-days of receipt.
- (4) The SAC or Director will make the final decision on the request within 30 days of receipt. If the request is denied, the SAC or Director will specify the reason(s) for denial. If possible, the SAC or Director will also propose an alternative course of action to alleviate any hardship.

9.11.4.6.3
(08-05-2005)
**Duration of Participation
in The Program**

- (1) Approval to participate in the part-time employment program is granted in increments that will not exceed one year. Participants may request renewals, or may reapply, in increments of one year or less. Total career participation will not exceed five years (260 weeks).

9.11.4.6.4
(03-17-2021)
**Work Hours and
Compensation**

- (1) Work schedules in this program must be at least 16 hours, but not more than 32 hours per week (A participant may occasionally work more than 32 hours per week, but for no more than two consecutive pay periods).
- (2) Pay for participants will be calculated on an hourly basis, computed at the hourly rate for his/her grade and step, and will include any applicable geographic pay and special pay adjustment for law enforcement officers.
- (3) The LEAP is not appropriate for participants because they are not expected to work substantial amounts of overtime. Participants must submit a request to voluntarily opt-out of LEAP in order for his/her application to be considered.
- (4) A special agents in the CIPTEP may work alternative/compressed work schedules in order to maximize the amount of his/her availability. Authorized schedules include flexi-tour with credit hours, and 5/4/9. Requests to work a 4/10 schedule must be approved by the Director, Strategy.
- (5) A participant may be eligible for night differential and holiday pay. He/she is not eligible for Sunday premium pay due to Federal part-time employment regulations.
- (6) Upon approval to participate, a Personnel Action Request will be prepared to reflect the change in work schedule and tour of duty.

9.11.4.6.5
(08-05-2005)
Reassignments

- (1) Participants are not eligible for voluntary reassignment, except for hardship transfers or Dual Careers Supported reassignments. In these instances, the gaining manager(s) must approve continuation of participation in the program.

9.11.4.6.6
(08-05-2005)
**Government Owned
Automobiles**

- (1) Participants will not be assigned government vehicles.

9.11.4.6.7
(08-05-2005)
**Performance
Evaluations**

- (1) A participants will be rated based on his/her assigned duties, consistent with his/her approved work schedule.

9.11.4.6.8
(08-05-2005)
Outside Employment

- (1) Requests to participate in the CIPTEP Employment Program in order to work a second job will not be granted.
- (2) Participants who request authorization to engage in outside employment will normally be required to resume full-time employment before such a request is granted.
- (3) However, under certain circumstances, outside employment may be compatible with participation in the program. For example, if participation was based on child-care considerations, employment caring for multiple children simultaneously may be appropriate.

- 9.11.4.6.9
(08-05-2005)
Effect on Calculation of Retirement Annuity and Other Benefits
- (1) The effects of part-time employment on retirement annuity and other benefits are outlined in the following subsections.
- 9.11.4.6.9.1
(03-17-2021)
Retirement Annuity Computation
- (1) Part-time employment does not affect the length of service computation or the retirement eligibility date. A special agent may still retire at age 50 with 20 years of service, even if five of those years were part-time.
- (2) Part-time employment does reduce the retirement annuity. To calculate the reduced annuity, the number of “work hours” is added over the career, and this sum is divided by the number of full-time hours that would have been worked over the same period. The resulting percentage is then multiplied by the annuity to which the employee would have been entitled if the employee had been full-time over the entire period. For example: full-time employment (40 hours per week) = 2,080 hours per year, x 20 years = 41,600. Part-time employee (e.g., 24 hours per week = 1,248 hours per year), x 5 years = 6,240 + (2,080 x 15 = 31,200) = 37,440; 37,440 / 41,600 = 90%. Therefore, the employee is entitled to 90% of the annuity, which would have been due to a full-time employee. This formula is applied whether the employee is covered by CSRS or FERS.
- 9.11.4.6.9.2
(08-05-2005)
Retirement Contributions, Taxes, Thrift Savings Plan, & Life Insurance
- (1) Each of these items is based on a percentage of the employee’s gross salary, regardless of whether the employee is full-time or part-time. Therefore, aside from the lower gross salary against which the percentages are applied, there is no difference in these items for full-time and part-time employees.
- 9.11.4.6.9.3
(08-05-2005)
Health Insurance
- (1) The government’s contribution to the Federal Employees Health Benefits Program is pro-rated in proportion to the percentage of time an employee works. For example, an employee who works 24 hours per week works 60% of the time a full-time employee works. Therefore, the government’s contribution for that employee’s health benefits would be 60% of the amount, which it pays for a full-time employee.
- 9.11.4.6.9.4
(08-05-2005)
Leave Accrual
- (1) Leave is accrued as outlined in the following subsections.
- 9.11.4.6.9.4.1
(08-05-2005)
Sick Leave
- (1) Part-time employees accrue sick leave at the rate of one hour for every 20 hours in pay status.
- 9.11.4.6.9.4.2
(08-05-2005)
Annual Leave
- (1) Part-time employees accrue annual leave in accordance with his/her length of service. Those with between 3 and 15 years of service accrue one hour for each 13 hours in pay status. Those with more than 15 years of service accrue one hour for every 10 hours in pay status.

- 9.11.4.6.9.5
(03-17-2021)
Adverse Actions and Reductions in Force
- (1) Part-time employees have the same rights as full-time employees when disciplinary action is taken against them. In a RIF, part-time employees have assignment rights only to part-time positions.
- 9.11.4.6.9.6
(08-05-2005)
Physical Fitness Program
- (1) See IRM 9.2.2, Physical Fitness Program.
- 9.11.4.7
(03-17-2021)
Student Career Experience Program
- (1) The SCEP is an integral part of CI's Recruitment and Hiring Strategy. The primary objective of this program is to identify, recruit and train promising individuals for a direct career path to the special agent position and other administrative positions within CI. Other objectives include leveraging and maintaining a presence at colleges and universities as part of a continuous recruitment effort and providing a closer on-the-job assessment of future special agents and other covered positions. The SCEP provides maximum program flexibility for students, while simultaneously allowing CI the opportunity to assess the student's skills, competencies, and potential for the targeted position.
- (2) The SAST may conduct routine interviews, receive and examine data produced in compliance with a summons, analyze financial records and research databases. The SASTs are prohibited from participating in any enforcement activity, (i.e., surveillance, and the execution of arrests, search and seizure warrants).
- (3) Additional guidance on the SCEP, as well as the Student Career Experience Program Guide, can be found in the Human Resources page of the CI Connections website.
- 9.11.4.8
(03-17-2021)
Leadership Development Program
- (1) (1) The LDP provides a mechanism for developing special agents leadership career paths from entry level through frontline and senior manager positions. CI's LDP program options include the FLRP, ALP and ASLP. The LDP is key to preparing CI for the future. It is the roadmap for identifying, developing, and selecting future leaders. It assists CI in more effectively balancing employee skills and preferences against organizational needs and assists in succession planning. The LDP is the primary means for filling CI leadership positions.
- (2) Information concerning the LDP can be found on the Human Resources page of the CI Connections website.
- 9.11.4.9
(03-17-2021)
Law Enforcement Availability Pay
- (1) The LEAP is a mechanism for compensating GS-1811 law enforcement personnel in the Federal government for unscheduled overtime, including periods when a Criminal Investigator is designated by the agency to be available for duty. This compensation is equal to 25% of the special agent's base pay, including locality pay. Law Enforcement Availability Pay is considered part of basic pay for the computation of retirement benefits, life insurance, leave payments (including lump sum payments for accumulated annual leave), the TSP, severance pay, advances in pay, and worker's compensation payments.

9.11.4.9.1
(01-10-2012)
Requirements

- (1) At the beginning of each calendar year, each special agent is required to certify to his/her first-line managers that he/she will work, or be available to work, unscheduled duty at an average annual rate of two hours per workday. Each manager is also required to certify that the special agents under his/her supervision met this requirement in the past year (if applicable), and is expected to continue to meet the requirement throughout the coming year.
- (2) It is management's position that it is in the best interest of CI and the IRS for agents to work, as opposed to merely being available to work for the overwhelming majority of these hours. Law Enforcement Availability Pay time is tracked in quarter hours in the electronic diary and reported on Form 5043, Criminal Investigation Monthly Activity Report.
- (3) Managers are responsible for ensuring that special agents have sufficient work assignments to comply with the requirements and expectations set forth above.
- (4) A special agent receiving LEAP is entitled to request accommodation related to his/her religious beliefs as defined in subsection 9.11.4.12 below.

9.11.4.9.2
(08-05-2005)
Temporary Hardship Exemption

- (1) In extraordinary situations, special agents may submit a written request for a temporary exemption from unscheduled duty assignments due to a personal hardship. This request should also state that this is a request for the voluntary cessation of LEAP for the duration of the temporary hardship exemption.
- (2) A request must state the nature and expected duration of the hardship, and be for a period not to exceed six months. The SAC or Director, Field Operations must approve the request.
- (3) Hardship exemptions, which extend beyond six months must be approved by the Chief, CI.
- (4) The decision to approve temporary hardship exemptions rests entirely with the IRS. The organization is under no obligation to grant an exemption, regardless of precedent. Decisions will be made on a case by case basis, balancing the needs of the organization with the needs of the employee.

9.11.4.9.3
(08-05-2005)
Involuntary Cessation

- (1) Involuntary cessation of LEAP is an adverse action.
- (2) Failure to perform or refusal to accept unscheduled duty assignments, or failure to complete the annual LEAP certification form, may result in disciplinary action, including, but not limited to, the involuntary cessation of LEAP, or removal from the position of special agent or the IRS.

9.11.4.9.4
(08-05-2005)
Calculation of Annual Average

- (1) The two hour per day annual average is calculated by dividing the number of unscheduled duty hours by the net number of workdays in the year.
- (2) The net number of workdays in the year is the total number of workdays in the year, less excluded days.
- (3) Excluded days include holidays and workdays which include more than four hours of leave, training, travel, and certain details to other activities.
- (4) Unscheduled duty hours may be worked on excluded days.

9.11.4.9.5
(08-05-2005)
Scheduled Hours

- (1) The first two hours of additional work on regular workdays is compensated by LEAP, even if scheduled in advance of the administrative workweek (except as provided in paragraph 3, below).
- (2) After the first two hours, additional work on regular workdays scheduled in advance of the workweek is compensable as regularly scheduled overtime.
- (3) In situations involving special agents detailed to US Secret Service for performing duties authorized under 18 USC §3056(a), all scheduled hours are compensated as overtime if at least two additional hours of unscheduled duty is performed on the same day.

9.11.4.10
(03-17-2021)
Outside Employment

- (1) This CI policy is supplemental to the Outside Employment Policy found in IRM 6.735. Criminal Investigation employees can participate in outside employment or business activities as long as the outside employment or activity:

- a. complies with applicable ethics rules
- b. does not conflict with official duties
- c. does not present a safety issue
- d. does not interfere with the agent's ability to perform official duties

Note: Special agents are prohibited from working outside employment in law enforcement positions.

- (2) Prior written permission is required before engaging in any outside employment or business activity, with or without compensation. Prior approval is not required for outside activities that are not considered to be an employment or business activity. (See Internal Revenue Service Ethics Handbook, p. 43, Document 12011 (Rev. 2-2019)).
- (3) The factors that govern the permissibility of outside employment are:
 - a. The activity does not place the employee in a situation where there may be a possible conflict or the appearance of a conflict between his/her official duties and his/her private interests.
 - b. The activity does not deal directly with any tax-related matters.
 - c. The activity will not result in improper use of official information.
 - d. The nature of the employment or business activity or the hours devoted to such activity will not impair the employee's availability, capacity, or efficiency for the performance of his/her official duties.
 - e. The employee will not in any manner advertise or make it known that he/she works for the IRS in order to generate or enhance business.
 - f. The employee will not do indirectly, in the name of, or through family, that which he/she is prohibited to do directly.
- (4) If the supervisor or other management official believes the employee's proposed outside activity may result in an actual or apparent conflict of interest or would otherwise be prohibited under applicable ethics rules, he/she may seek advice from the servicing Employee Relations Office or the Deputy Ethics Official (DEO) via e-mail at GLS.Ethics@irsounsel.treas.gov before taking action on the employee's outside employment request.
- (5) Approval authority for requests to engage in outside employment, business, and other activities from employees who are in the 1811 job series is

delegated to Executive Directors and SES Directors for employees under their supervision and control, See Criminal Investigation Delegation Order No. 9 (Rev. 4) on CI Connection in eLibrary.

- (6) Approval authority for requests to engage in outside employment, business, and other activities from employees who are not in the 1811 job series is delegated to SACs, and Directors and Associate Directors in HQ for employees under their supervision and control. See Criminal Investigation Delegation Order No. 9 (Rev. 4).
- (7) An employee requests permission for outside employment by submitting the required information into the TAPS/SETR OES and sending an email to the first line manager. If access to the system cannot be acquired, a paper or electronic 7995 Outside Employment or Business Activity Request may be submitted to the first line manager. The information must then be transcribed into the TAPS/SETR OES. The information the employee provides must be accurate and in sufficient detail to ensure timely review by management.
- (8) The first-line manager will review the request for completeness with particular attention given to the requested activity details. If additional information is necessary, the request will be returned and the employee will be advised in writing. Upon receipt of a fully completed request, the first-line manager will enter the date of receipt and deadline for approval/disapproval, (computed in workdays) on the Form 7995.
- (9) The first-line manager, in considering a request for outside employment or business activity, must recommend approval or disapproval in accordance with 5 CFR Part 2635, Standards of Ethical Conduct for Employees of the Executive Branch; 5 CFR Chapter XXI Part 3101, Supplemental Standards of Ethical Conduct for Employees of the Department of Treasury; other applicable statutes and regulations; and applicable IRS and Counsel issuances.
- (10) The approval or disapproval should be made within ten (10) workdays by the 1st level reviewer and if approved, forwarded to the 2nd level approver for final approval. If a response is not received within the period prescribed, the request will be considered DENIED.
- (11) Once an outside employment or business activity request is approved, the employee must:
 - a. Reapply for written permission if the nature of this employment or business changes.
 - b. Reapply for written permission upon movement or transfer to another IRS office under a different approving official.
 - c. Reapply for written permission upon movement or transfer to a different position.
 - d. Provide written notification to his/her first-line manager when the approved employment or business activity is terminated. In these instances, the employee should ask his/her manager for the file copy of the previously approved form and write "VOID" across the face of the form, sign and date it. The manager will follow the same processing procedures as described below.
- (12) All approvals, disapprovals, and notices of terminated outside employment activity must all be filed as follows: If the request is approved, the supervisor will send a screen print and paper copy to the OPF Consolidated Site, 440

Space Center Drive, Lee's Summit, MO 64064 to be placed in the employee's OPF. The supervisor will also send one copy to the employee and one copy should also be placed in the Employee Drop File. Requests that have been disapproved will also be retained in this manner.

9.11.4.11
(03-17-2021)
**Accommodating
Religious Practices**

- (1) Criminal Investigation is obligated to grant modified work schedules in order to accommodate religious obligations of all CI employees unless the accommodation would cause an undue hardship. All IRS employees are permitted to alter their work schedules by utilizing religious compensatory time if their personal religious beliefs require them to abstain from work during a specified period of time.
- (2) Employees are permitted to work additional periods of time, either before or after the absence, in order to repay the time for which they will be, or have been, absent from duty. Employees cannot be required to use annual leave for accommodating their religious practices. If the legal requirement is met for religious compensatory time, management cannot require an employee to take annual leave.
- (3) A determination on whether or not abstention from work is required is to be based solely on the applicant's religious beliefs. Managers will not substitute their knowledge of the employee's religion to indicate that the religious doctrine does not prohibit the employee from working.
- (4) Although CI is under no obligation to guarantee employees that management will be able to accommodate each religious preference, CI must make good faith efforts to make such accommodations.
- (5) A request cannot be denied unless it would interfere with the efficient accomplishment of the IRS's mission. A request cannot be denied based on speculation regarding a disruption or because of mere inconvenience to the IRS. Each request for accommodation will be evaluated in light of the work, staffing, and mission requirements of CI to ensure that any denial or cancellation of a request is because the requester and no one else can accomplish the IRS's mission by working during the specified period of time.
- (6) The form that will be used in planning absences and changes to work schedules for employees requesting modified work schedules in order to accommodate their religious obligations is the Compensatory Time For Religious Observation template (see Unified Checklist.) Once completed and approved by the requesting employee's first-level manager and second level manager, the form will be retained with the employee's time and attendance records.
- (7) An employee's request for time off will not be granted without simultaneously scheduling the hours during which the employee will work to make up the time to provide a clear record of the employee's adjusted work schedule. An employee will be allowed to accumulate only the number of hours of work needed to make up for previous or anticipated absences from work for religious observances. If an employee is absent when he/she is scheduled to perform work to make up for a planned absence for a religious observance, the employee must take paid leave, request leave without pay, or be charged absent without leave, if appropriate.
- (8) Additional guidance on compensatory time for religious observances can be found IRM 6.550.1.7.

9.11.4.12
(03-17-2021)
**Employee Assistance
Program**

- (1) The EAP offers professional and confidential counseling services designed to help address the personal concerns and life issues an employee faces. Counseling is available to employees and his/her family members at no cost either in-person or by phone through the IRS EAP provider, ComPsych Corporation
- (2) Services are accessible through EAP by calling 1-800-977-7631 (Law Enforcement Officers and his/her families call 1-888-270-8958; TDD call 1-800-697-0353) 24 hours a day, seven days a week. An employee can also access information on line at the Guidance Resources web page. The employee must register as a user of this site the first time by entering the IRS Company ID, IRS112, and selecting his/her own user name and password.
- (3) Employees in the GS-1811 job series and his/her family members may contact the EAP's separate toll free line for law enforcement officers and his/her families. Counselors with a law enforcement background are available to address the unique concerns of law enforcement and his/her families. In addition to telephone counseling, face to face meetings can also be requested. A counselor can be reached regarding law enforcement concerns at 1-888-270-8958.
- (4) Employees and his/her family members can receive help through EAP to deal with a variety of personal concerns, including:
 - a. depression
 - b. marital and family conflicts
 - c. job pressures
 - d. stress and anxiety
 - e. alcohol and drug abuse
 - f. grief and loss
- (5) Service Connect is a program under the EAP's Worklife Referral Services Program that provides research and referral for a variety of convenience services. An employee and his/her family can call ComPsych for information and referrals on topics such as moving and relocation, home improvement and maintenance and governmental services.
- (6) Additional information on the services offered to employees in the Employee Assistance and Worklife Services Programs can be found on the IR web in the Benefits and Services section of the ERC.

9.11.4.13
(01-10-2012)
**Reinstatement,
Reassignment, Transfer
or Change to Lower
Grade of Special Agents**

- (1) Requirements and procedures are established for requesting and effecting non-competitive actions including reinstatement of former CI special agents, and the reassignment, transfer, and voluntary change to lower grade of GS-1811 employees from other bureaus/agencies.
- (2) A very high standard is set by CI for these types of actions. Only those agents who are truly outstanding and will have a positive effect on CI will be brought on board.
- (3) The Director, Strategy will approve reinstatement requests and approve and select candidates that apply for reassignments, transfers, and changes to lower grade of current GS-1811's from other Federal law enforcement agencies.

9.11.4.13.1
(03-17-2021)

**Reinstatement of Former
CI Special Agents**

- (1) A former CI special agent may contact any employee in the former special agent's field office or the Director, Field Operations about returning to the IRS. The SAC of the former special agent's field office or Director, Field Operations who receives the initial inquiry will serve as the sponsor. They will review and decide if they support the reinstatement. If so, they will prepare and sign a memorandum addressed to Director, Strategy that includes a recommendation to reinstate the former special agent. As an option, interviews may be used to evaluate candidates applying for reinstatement.
- (2) Former GS-13 CI special agents may be reinstated at the GS-13 level.
- (3) The written request must include the following information:
 - a. A voluntary application from the former special agent requesting reinstatement. Applications will include an OF-612, Optional Application for Federal Employment or resume, a copy of his/her most recent performance appraisal and a recent copy of SF-50 (Notification of Personnel Action) that includes job, series, grade, step and salary.
 - b. The grade and step the employee was when he/she left IRS.
 - c. The FLETC transcripts.
 - d. Contact information for his/her current servicing Personnel Office (name and phone number), if currently employed with another federal agency.
 - e. The grade and POD where the SAC or Director, Field Operations wants to reinstate the special agent.
- (4) The CI sponsor or his/her designee will forward the reinstatement request and memorandum electronically to the Servicing Employment Office.
- (5) The Servicing Employment Office will review, determine the qualifications and if qualified, the request will be forwarded to the Director, Field Operations. If not qualified, the Servicing Employment Office will notify the candidate and the sponsor SAC.
- (6) The Director, Field Operations will review and make a recommendation to approve/disapprove. If the reinstatement request is disapproved, the sponsor SAC will notify the candidate. If approved, the request should be forwarded via email to the appropriate CI-HR Embedded Specialist. The request will then be forwarded to the Associate Director, Finance, who will review and approve funding. The Associate Director, Finance will forward the reinstatement request to the Associate Director, Planning and Strategy to conduct a staffing analysis on the Field Office and POD where the Director, Field Operations/SAC intends to place the candidate. The Associate Director, Planning and Strategy will forward the reinstatement request to the Director, Strategy, for final decision. Upon decision by the Director, Strategy, the reinstatement request will be returned to the appropriate CI-HR Embedded Specialist and a copy to the Servicing Employment Office. If a decision is made to assign the individual to a different POD, the Embedded HR Specialist will contact the appropriate SAC and/or Director, Field Operations. The reinstatement request will be returned to the Servicing Employment Office for coordination and action.
- (7) If approved, the Servicing Employment Office will clear the priority placement programs and issue an announcement only for Status, ICTAP, and VEOA applicants on the USAJobs.gov website. If cleared, they will notify the SAC and offer the candidate a tentative job offer. If not cleared, the Servicing Employment Office should notify the SAC. As soon as the selectee accepts the

tentative job offer, they will initiate the required pre-employment screening which consists of a background investigation, drug test, medical examination, and tax audit.

- (8) Upon receipt of the FLETC transcripts, the Servicing Employment Office will fax the transcript to the NCITA to determine if additional training is required.
- (9) The SAC will be advised when the reinstatement candidate has successfully completed the pre-employment screening and is available to be assigned to his/her field office. The Servicing Employment Office will initiate the PAR action after coordination with the SAC to determine the EOD date.
- (10) Pay will be set by the Servicing Employment Office in accordance with the appropriate rules and regulations.
- (11) It is CI policy that a full background investigation be completed prior to the EOD date. However, a SAC may initiate a business case why the special agent should EOD sooner. The request requires the approval from the Chief/Deputy Chief, CI. The request should be routed through CI-HR Embedded (copy to Servicing Employment Office) and then to Director, Strategy.
- (12) Criminal Investigation is not obligated to pay relocation expenses for candidates that are non-competitively selected as a reinstatement, voluntary transfer, reassignment, or change to lower grade. However, relocation allowances may be authorized in the case of lateral reassignments when the "best person" and "best interest of the government" tests are met. If relocation benefits are appropriate, approval must be obtained by the SAC from the Director, Strategy through Associate Director, Finance.

9.11.4.13.2
(03-17-2021)

**Reassignment/Transfer
of GS-1811s from Other
Federal
Bureaus/Agencies**

- (1) Non-competitive reassignments, transfers and CTL of GS-1811 employees from other Federal bureaus/agencies may be granted to qualified applicants.
- (2) The highest grade level available for reassignment/transfer/change to lower grade into the CI special agent occupation will be GS-12. Pay will be set by the Servicing Employment Office in accordance with the appropriate rules and regulations.
- (3) Interested candidates will submit voluntary applications to the Servicing Employment Office.
- (4) Applications will include an OF-612, Optional Application for Federal Employment or resume, college transcript, a copy of the most current performance appraisal, a recent copy of SF-50 (Notification of Personnel Action) that includes job series, grade level, and salary, the FLETC transcripts and contact information of the employee's current servicing Personnel Office (name and phone number).
- (5) Upon receipt of the appropriate information, the Servicing Employment staff will review the application to determine qualifications. If qualified, the candidate will be referred to the SAC located near the applicant's residence. If not qualified, the Servicing Employment Office will notify the candidate. As an option, the SAC may hold interviews to evaluate candidates applying for reassignment/transfer into the special agent occupation.
- (6) If interested in the candidate, the SAC will prepare and forward a memorandum of recommendation to his/her Director, Field Operations for approval/

concurrence. If the reassignment/transfer/CTLG request is disapproved, the sponsor SAC will notify the candidate. If approved, the Director, Field Operations will forward the request via email to the appropriate CI-HR Embedded Specialist. A copy will be shared with the Servicing Employment Office. The request will then be forwarded to the Associate Director, Finance, who will review and approve funding. The Associate Director, Finance will forward the request to the Associate Director, Planning and Strategy to conduct a staffing analysis on the Field Office and POD where the Director, Field Operations/SAC intends to place the candidate. The Associate Director, Planning and Strategy will forward the request to Director, Strategy, CI for final decision. Upon decision by the Director, Strategy, it will be returned to the CI-HR Embedded Specialist. If a decision is made to assign the individual to a different POD, the Embedded HR Specialist will contact the appropriate SAC and/or Director, Field Operations. The reassignment/transfer/CTLG request will be returned to the Servicing Employment Office for coordination and action.

- (7) Upon receipt of the approved recommendation, the Servicing Employment Office will clear the priority placement programs and issue an announcement only for Status, ICTAP, VEOA applicants on USA Jobs. If not approved or cleared, the Servicing Employment Office should notify the candidate and the SAC. When cleared, the Servicing Employment Office will offer the noncompetitive candidate a tentative job offer. Once the selectee accepts the tentative job offer, the Servicing Employment Office will initiate the pre-employment screening, which consists of a background investigation, drug test, medical examination, and tax check .
- (8) When the candidate is transferring from another Federal agency and there is not a break in service, the candidate will be fingerprinted and the background investigation paperwork submitted to Personnel Security. Personnel Security may clear the candidate's background investigation based on his/her previous level of completed investigation and results from the prior agency.
- (9) It is CI policy that a full background investigation be completed prior to the EOD date. However, a SAC may initiate a business case why the special agent should EOD sooner. The request requires approval from the Chief/Deputy Chief, CI. The request should be routed through CI-HR Embedded (copy to Servicing Employment Office) and then to Director, Strategy.
- (10) The servicing employment office will fax the transcript to the NCITA to determine if additional training is required.
- (11) The SAC will be advised when the reassignment/transfer candidate has successfully completed the pre-employment screening and when the candidate will be placed into class. The candidate will be placed in the queue until a class slot becomes open. The Servicing Employment Office will initiate the PAR action after coordination with the SAC.
- (12) Criminal Investigation is not obligated to pay relocation expenses for candidates that are non-competitively selected as a reinstatement, voluntary transfer, reassignment, or change to lower grade. However, relocation allowance may be authorized in the case of lateral reassignments when the "best person" and "best interest of the government" tests are met. If relocation benefits are appropriate, approval must be obtained by the SAC from the Director, Strategy through Associate Director, Finance.

9.11.4.14
(01-10-2012)
Flexiplace in Criminal Investigation

- (1) Occupational flexiplace (changing the employee's work area from the traditional office to a home office or other flexiplace work site) and situational flexiplace (working up to 80 hours per month at a site other than the traditional office) are considered to be incompatible with CI's mission and work assignments. Therefore, CI has chosen not to be a part of any formal flexiplace program.
- (2) Headquarters Directors, SACs, and RACs may allow employees to work off-site on an occasional, ad hoc basis due to temporary special circumstances, as they deem appropriate. An employee's use of an alternative work site should not impact overall productivity.

9.11.4.15
(03-17-2021)
Alternate and Flexible Work Schedules

- (1) Full-time special agents cannot work compressed or AWS and are, therefore, prohibited from earning credit hours.
- (2) Fully successful non-1811 employees and part-time special agents can request AWS, i.e., 4/10 (four workdays of 10 hours each in each week of the biweekly pay period), 5/4/9 (eight workdays of nine hours each, one workday of eight hours, and one non-workday within the biweekly pay period), and flexitour with credit hours (five workdays of eight hours each in a workweek with the employee working credit hours to vary the length of a workday or workweek). Management approval of an AWS is contingent upon organizational needs being met.
- (3) The established AWS for part-time special agents is to allow a special agent the opportunity to work the maximum number of hours during a workweek within a schedule authorized by Service policy and Federal regulations and agreed to by the agent and management.
- (4) Eligible employees, with prior management approval, may earn and use credit hours in 15-minute increments.
- (5) Prior to the beginning of a pay period, an employee on a 5/4/9 or 4/10 work schedule may request that his/her normal day(s) off be changed for the upcoming pay period(s).

9.11.4.16
(03-17-2021)
Volunteer Activities by Criminal Investigation Employees

- (1) An employee who is rated fully successful or higher may be granted up to eight hours of administrative time per year to volunteer his/her time to public service organizations if:
 - a. the absence is directly related to the mission of the IRS
 - b. the absence is officially sponsored or sanctioned by the IRS
 - c. the absence will clearly enhance the professional development or skills of the employee in his/her current position; or the absence will clearly enhance the professional development or skills of the employee in his/her current position; or
 - d. the absence is brief and is determined to be in the interest of the IRS
- (2) The employee will prepare a memorandum requesting the administrative time and describing the volunteer activity. The memorandum will be forwarded through his/her first-level manager to the second-level manager for approval. The employee's first-level manager will determine if workloads permit the release of the employee to participate in the volunteer activity. The approving official must then determine if the request for administrative leave meets at least one of the criteria and is not contrary to existing laws and regulation,

does not require use of government equipment or facilities (for other than authorized purposes in accordance with 5 CFR 2635.704), and would not expose the IRS to liability for injury compensation.

- (3) Employees submitting requests that are not approved may be offered the chance to utilize other work schedule (AWS), credit hours, annual leave, leave without pay, part-time employment and job sharing to the extent consistent with law and regulation.
- (4) For record keeping purposes, managers must forward copies of requests to:

IRS Criminal Investigation
 1111 Constitution Avenue, N.W.
 Human Resources (Criminal Investigation)
 SE:CI:IES:S:HR, Room 2521
 Washington, DC 20044

9.11.4.17
 (03-17-2021)
**Employee Suggestion
 Program for Criminal
 Investigation Employees**

- (1) The ESP provides employees with the opportunity to submit a constructive proposal that identifies and describes a specific need for improvement and proposes a solution. The suggestion must directly contribute to the economy or efficiency or directly increase effectiveness of government operations. An employee who submits the suggestion has the right to receive a prompt, objective and fair evaluation of the idea and will receive an award if the suggestion is adopted.
- (2) The ESP utilizes a web-based submission system. Users must have access to the IRS internal LAN and be logged into the CI domain to submit a suggestion or review the status of any suggestion. All suggestions by CI employees must be submitted to the CI Employee Suggestion Program Manager for processing.
- (3) Additional information on the ESP can be found on the IRS Employee Resource Center and on the ESP Web page. The Program Guidance Handbook, the Program Training Guide Handbook, On-Line User Guide, Award Guide, Power Point tutorials and ESP contact information are located on the ESP Web page.

9.11.4.18
 (08-05-2005)
**Administrative Time for
 Employee Benefits**

- (1) Workload permitting, an employee may expend up to four hours of administrative time per calendar year for the purposes of attending a health benefits fair, reviewing health benefits information and material, receiving financial counseling or seeking supplemental retirement counseling.

9.11.4.19
 (03-17-2021)
**Access to the Criminal
 Investigation Network by
 Criminal Investigation
 Employees, Task Force
 Officers and Contractors**

- (1) The successful completion of a pre-employment background investigation is required for CI employees to access the CI system network and applications.
- (2) The completion and approval of the TFO application, Memorandum of Understanding, and CI TFO Mandatory Briefings Certification is required for CI TFOs to access the CI system network and applications.
- (3) Contracts for individuals requiring CI network access will include a requirement that the contracting company provide results showing the individual assigned

to a CI contract has passed a drug test and preliminary background investigation prior to access being granted to the CI system network and applications.

- (4) All CI employees, TFOs, and contractors will be granted access to the CI network and appropriate applications following a request by the first-line manager. In making a request for access the CI network, the manager will:
 - a. Utilize the current network and application request system to add the employee/TFO/contractor to his/her application system workgroup.
 - b. Initiate the action to request CI network access for the employee/TFO/contractor. When approved, the Technology Operations and Investigative Services section will issue a login and password.
 - c. Ensure the employee/TFO/contractor reads and acknowledges the online Information Systems Security Rules and completes the mandatory Computer Security briefing.

9.11.4.19.1
(10-06-2020)
**Access to the Criminal
Investigation Network by
Non-Criminal
Investigation Personnel**

- (1) In instances where there is a bona fide business need for non-CI personnel to access the CI network, a request for CI system access and CI hardware will be made by the SAC or appropriate management official to their Executive Director.
- (2) A template for the access request is available through the CI Unified Checklist or current document management system. The request must include:
 - a. The non-CI personnel name, current agency, and position. (If the individual is a contractor for another agency, the name of the agency responsible for the contract must be included);
 - b. Justification for the individual requiring CI system access;
 - c. The timeframe for which access is being requested (limited to one year, but extension can be requested as noted in below);
 - d. Confirmation that the non-CI personnel is a US Citizen (See IRM Section 10.23.2.3 - Citizenship Requirements); and
 - e. The steps taken to verify a background investigation was completed by the employing agency.

Note: Executive Order 12968, Section 2.4, Reciprocal Acceptance of Access Eligibility Determination, allow background investigations and eligibility determinations for classified information access to be mutually and reciprocally accepted by all agencies. All Federal employees are presumed to have a background investigation that meets this requirement.

- (3) The Executive Director will either approve or disapprove the access request.
- (4) The Executive Director will forward the approved access request to the Executive Director of Technology Operations and Investigative Services for review to ensure consistency throughout CI. The SAC or management official will ensure non-CI personnel complete the System Access Computer Security briefing. The establishment of an account will be made through the Director, Technology Operations and Investigative Services or his/her designee.
- (5) The account will remain active until:
 - a. Completion of the approved access period;
 - b. Removal from the network before the end of the access period (no longer needed); or
 - c. Removal from the network to meet the needs of IRS.

- (6) An extension of the access period can be requested by the originating SAC or management official and approved by the Executive Director by e-mail. The approved extension will be forwarded to the Executive Director, Technology Operations and Investigative Services.
- (7) Non-CI personnel granted access to the CI network will be allowed access only through CI imaged hardware. Connectivity to the CI network will not be allowed through use of another IRS business unit, agency, or contractor computer.

9.11.4.20
(08-05-2005)
**Special Agent Collateral
Duties and Specialized
Positions**

- (1) Special agents may apply for various collateral duties and/or specialized positions. These positions general require the special agent possess certain skills and/or abilities and require successful completion of additional training.

9.11.4.20.1
(03-17-2021)
**Firearms and Defensive
Tactics Instructor**

- (1) The firearms and defensive tactics instructor assists with the field office's training program, reviewing field office practices and making recommendations for improvement in accordance with the program provisions in the IRM, Defensive Tactics Manual and other procedures, schedules coaching, training and may assist with ordering and maintaining supplies and equipment.
- (2) The special agent must successfully complete formal Firearms Instructor Training Program and Defensive Tactics Instructor Training Program.
- (3) In additions to regular investigative duties, the special agent may spend 10-45% of his/her time on firearms and defensive tactics instruction.
- (4) Firearms instructors receive mandatory annual audiogram and blood lead screenings to monitor his/her exposure levels to noise and lead from firing ranges. These screenings have been conducted during his/her annual PFP medical evaluation. Instructors are also required to complete any subsequent follow-up evaluations to the initial screenings.

9.11.4.20.2
(03-17-2021)
**Asset Forfeiture
Coordinator**

- (1) The AFC participates in the planning and conduct of seizure activity and execution of seizure warrants. The AFC provides expert advice, analysis and guidance to special agents and managers on all asset seizure matters and provides training to special agents, managers and other enforcement personnel about asset seizure and forfeiture matters. The AFC oversees the field office's use of asset forfeiture procedures, including charging asset forfeiture expenses and seized property controls, monitors the use of asset forfeiture computer equipment and reviews the recordation and control of total seizures, asset value, total amount forfeited, amount shared with local law enforcement, and the amount placed into the asset forfeiture or General Fund. See IRM 9.7.1, Roles, Responsibilities and Authorities.
- (2) The AFC must have knowledge of Federal laws and the IRS investigative and administrative policy and procedures pertaining to money laundering and asset forfeiture. The AFC will receive training in asset forfeiture laws and administrative procedures.
- (3) Depending on the size of the field office, the AFC may be a full-time position or may be performed 10-45% of the time in addition to the special agent's regular investigative duties.

9.11.4.20.3
(08-05-2005)
Undercover Agent

- (1) The undercover agent participates in assignments involving the assumption of an identity requiring elaborate documentation, including personal and/or business history to close knit crime groups. The assignment may be long-term. The undercover agent may serve as a team leader where an undercover team is utilized. See IRM 9.4.8, Undercover Operations, for additional information.
- (2) The special agent selected as an undercover agent is required to successfully complete undercover training.
- (3) The duties of the undercover agent may be performed on a part-time or full-time basis.

9.11.4.20.4
(08-05-2005)
Cover Agent

- (1) A cover agent attends to the security and safety of the undercover agent, transmits instructions and information, ensures that field office objectives are being carried out by undercover agent(s), receives daily activity and financial reports of the undercover agent and others and prepares reimbursement claims and financial statements. The cover agent provides assistance to the undercover agent in all administrative matters including leave, compensation, firearms, etc. He/she provides immediate assistance to the undercover agent in an emergency. The cover agent is responsible for maintaining detailed accounting records of all recoverable and non-recoverable funds. See IRM 9.4.8, Undercover Operations.
- (2) Special agents selected as cover agents are required to successfully complete cover agent training.
- (3) The duties of a cover agent may be performed on a part-time or full-time basis.

9.11.4.20.5
(01-10-2012)
Technical Agent

- (1) The technical (tech) agent serves as an expert on planning and implementing the use of sensitive investigative equipment (i.e., electronic surveillance, radio communications equipment, etc.) The tech agent develops novel uses for existing devices and recommends modifications, as appropriate. He/she assists in processing and determining the evidentiary value of information obtained.
- (2) The tech agent receives training in sensitive investigative equipment (i.e., electronic surveillance, radio communications equipment and photographic equipment.)
- (3) The duties of the tech agent may be performed on a part-time or full-time basis.

9.11.4.20.6
(01-10-2012)
**Money Laundering
Expert Witness**

- (1) The money laundering expert witness is primarily used to present testimony during trials and other court proceedings involving money laundering and Bank Secrecy Act violations and asset forfeiture matters.
- (2) The special agent selected as an expert witness receives formal training.

9.11.4.20.7
(03-17-2021)

**Physical Fitness
Program Coordinator**

- (1) The Section/Field Office PFP Coordinator schedules and conducts annual fitness assessments for participants in the physical fitness program in accordance with the related IRM provisions and other procedures. The PFP coordinator may advise participants on physical fitness activities, diet, nutrition, weight control, etc. as it relates to CI's Physical Fitness Program outlined in IRM 9.2.2.
- (2) Special agents selected as PFP coordinators are required to successfully complete the FLETC-LEFCTP or another program as outlined in 9.2.2.5.1. Training includes knowledge of the exercise program, weight training, equipment utilized, diet, nutrition, weight control and stress management.
- (3) The PFP coordinator may perform PFP-related duties 10-45% of the time in addition to his/her regular investigative duties.

9.11.4.20.8
(08-05-2005)

**Criminal Investigation
National Training
Academy Instructor**

- (1) The Instructor/Facilitator functions as a classroom instructor/facilitator within the field office and as a cadre instructor/facilitator at the NCITA. The instructor/facilitator performs duties in accordance with requirements of the IRM and within the parameters of established training programs (basic and advance courses and various technical courses) including the development and delivery of training.
- (2) Special agents selected as instructors/facilitators must successfully complete Instructor/Facilitator Training Program and respective specialized training.
- (3) Instructor/facilitator duties may be performed on a full-time or part-time basis.

9.11.4.20.9
(03-17-2021)

**Computer Investigative
Specialist**

- (1) The CIS is an experienced special agent with excellent financial investigation skills, and a sound knowledge of accounting and legal principles. A CIS completes a standardized course of study in computer evidence recovery and analysis. See IRM 9.4.11, Investigative Services.
- (2) Special agents selected as a CIS must successfully complete formal and on-the-job training.
- (3) Computer investigative specialist duties may be performed on a full-time or part-time basis.

9.11.4.20.10
(03-17-2021)

**Public Information
Officer**

- (1) The PIO identifies plans and orchestrates publicity opportunities for CI. Under the direction of the SAC, the PIO serves as the spokesperson and facilitates all CI interactions with the media. In conjunction with IRS Communications and Liaison, develops local media campaigns to encourage and achieve voluntary compliance with the Internal Revenue laws. Activities include the responsibility to draft, clear and issue CI case related press releases, establish media contacts, establish liaison with state, local and Federal law enforcement officers and/or their PIO offices. Serves as coordinator of the local CI Speaker's Bureau, CI Bulletin, and assists with local disclosure and FOIA requests. See IRM 9.3.2, Publicity and Internal Communications.
- (2) The special agent selected as a PIO receives training in communication and disclosure.
- (3) The PIO duties may be performed on a part-time or full-time basis.

9.11.4.20.11
(03-17-2021)
**Centralized Case
Reviewer**

- (1) The CCR reviewers are responsible for reviewing prosecution reports for accuracy and conformance with established policy and procedures. In addition, the CCR reviewer is tasked with identifying trends.

9.11.4.20.11.1
(03-17-2021)
**Organizational Structure
and Support**

- (1) Centralized Case Review is an area resource reporting through a senior area analyst to the Director, Field Operations. The CCR reviewer is a full-time position, but may receive limited collateral assignments from the Director, Field Operations that do not conflict with the role as a CCR reviewer. The CCR reviewer will be physically located in, and supported by his/her assigned field office.
- (2) The SAC will ensure each CCR reviewer physically located within his/her field office is provided with the following:
 - a. appropriate space and storage
 - b. clerical support
 - c. standard special agent equipment
 - d. firearm and physical assessments
- (3) The Director, Field Operations, will manage the CCR reviewer. This responsibility includes performing:
 - a. timely evaluations, with input from the field offices the CCR reviewer serves
 - b. dissemination of current information for all matters that affect CI in general and his/her work, in particular, including current court decisions, IRS and DOJ prosecution guideline changes, and policies involving criminal prosecutions
 - c. periodic visitations on at least a semiannual basis
 - d. resolution of expedite review conflicts between field offices
- (4) Review and Program Evaluation's responsibilities include:
 - a. oversight of the CCR program
 - b. hosting an annual meeting of CCR reviewers to discuss the central case review process and any trends and issues
 - c. preparing an annual trend report by CCR reviewer for distribution within the area's field offices and communicating relevant trends to the NCITA for inclusion in the ITM Learning - Employee Learning Plan Notification and the SABT, as deemed appropriate by NCITA
 - d. including CCR in the review of the area office

9.11.4.20.11.2
(08-05-2005)
**Selection, Location and
Qualifications of
Centralized Case Review
Reviewers**

- (1) The Director, Field Operations, will:
 - a. recommend to the Deputy Chief, CI, the number of CCR reviewers for his/her area based upon workload and the objective of maintaining an average elapsed time on reviews of 10 days or less
 - b. select CCR reviewers with input from area SACs
 - c. determine physical location of CCR reviewers within his/her area
 - d. determine the geographic area of responsibility for each CCR reviewer
- (2) It is recommended the CCR reviewer position:
 - a. entail a minimum tour of three years with no maximum length

- b. be filled with a special agent at the GS-13 level, ideally by a special agent with 7 to 10 years field experience

(3) It is recommended the CCR reviewer possess the following qualities:

- a. the proven ability to work independently with minimal supervision
- b. a strong technical background
- c. a thorough understanding of all methods of proof
- d. a strong interest in conducting detailed reviews
- e. excellent communication skills

9.11.4.20.12

(08-05-2005)

Forensic Specialist

(1) A special agent/forensic electronic examiner is responsible for:

- a. performing examinations on questioned electronic recordings (video, audio, and other sensitive electronic information)
- b. making enhancements of audio and video recordings
- c. providing testimony as needed before grand juries and judicial proceedings
- d. studying and testing video, audio, and electronic information tapes and instruments in the development of data applicable to any questioned electronic recording problems and
- e. conducting research studies and projects related to electronic recording and related fields

(2) The duties of a forensic specialist are performed on a full-time basis.

9.11.4.20.12.1

(03-17-2021)

Polygraph Examiner

(1) A polygraph examiner is responsible for:

- a. administering polygraph PDD examinations to a variety of subjects, including IRS criminal suspects, informants, and witnesses
- b. ensuring that all examinations conform to the strictest professional operating procedures and programs as established by the IRS polygraph program coordinator

(2) The polygraph examiner testifies as needed in court as an expert witness.

(3) Special agents selected as polygraph examiners must successfully complete formal training.

(4) The duties of a polygraph examiner are performed on an "as other duty as required" basis.

9.11.4.20.13

(03-17-2021)

On-the Job Instructor

(1) The OJI administers the formal on-the-job phase of training for one or more trainees; gives trainee(s) direction and guidance in day-to-day operational and investigative activities and duties; presents instructional material and gives individual instruction and counseling as needed to assist in developing the skills and abilities of the trainee(s) and special agents with less work experience.

(2) The special agent selected as an OJI is required to successfully complete OJI workshop training.

(3) The duties of an OJI may be performed on a full-time or part-time basis.

9.11.4.20.14
(01-10-2012)
**Fraud Referral
Coordinator**

- (1) In order to facilitate consistency of focus on the tracking and timely evaluation of fraud referrals, each field office is asked to designate an employee, a Fraud Referral Coordinator, to be responsible for receipt and tracking of fraud referrals. This employee will be responsible for:
 - maintaining a spreadsheet of fraud referrals received by the field office, including current status
 - ensuring primary numbers are obtained timely and that the fraud referral control number and the fraud referral source are properly entered into CIMIS
 - assisting the SAC in tracking due dates and extensions
 - ensuring subject numbers are obtained timely for accepted referrals
 - maintaining the field office TIMS folders for documents relating to the fraud referral program including Form 2797, Referral Report of Potential Criminal Fraud Cases and any related memoranda prepared by CI (i.e., declination memoranda)
 - tracking fraud awareness presentations
- (2) The duties of the fraud referral coordinator may be performed 10–45% of the time in addition to his/her regular investigative duties.

9.11.4.20.15
(08-05-2005)
Pilot

- (1) Pilots operate aircraft in the performance of official investigative or administrative duties.
- (2) A pilot's license and all related certifications are required.
- (3) The duties of a pilot may be performed 10 – 45% of the time in addition to his/her regular investigative duties.

9.11.4.20.16
(08-05-2005)
Disclosure Coordinator

- (1) The Disclosure Coordinator receives and processes requests for agency records, responds to disclosure questions from employees and managers, provides disclosure training to CI employees, consults higher level management on complex and sensitive requests.
- (2) The position requires knowledge of disclosure laws and regulations, the Freedom of Information and Privacy Acts, as well as laws and regulations governing grand jury information.
- (3) The disclosure coordinator duties may be performed 10 – 45% of the time in addition to his/her regular investigative duties.

9.11.4.21
(01-10-2012)
**Criminal Investigation
Recruitment Program**

- (1) Criminal Investigation's recruitment program focuses on hiring for the IRS Criminal Investigator (Special Agent), GL-1811-5/7/9 positions and provides assistance for all other CI recruitment.

9.11.4.21.1
(03-17-2021)
**Purpose of the Criminal
Investigation
Recruitment Program**

- (1) The CI Embedded (HR) staff provides information, advice, assistance and support to CI management in HQ, the field offices and the special agent recruiters in order to attract a diverse group of qualified candidates for special agent positions. Human Resources staff also provides information and advice to the IRS-HCO Cincinnati Employment Branch for all other CI recruitment.

9.11.4.21.2
(01-10-2012)
**Criminal Investigation
Human Resources
Recruitment Functions**

- (1) The CI Embedded (HR) staff develops and plans activities working directly with CI field offices, special agent recruiters, Finance and the Equity, Diversity & Inclusion staff members. Human Resources also works with staff from the HCO Recruitment and Employment, Talent & Security offices, and outside vendors in support of the CI recruitment effort.
- (2) The HR staff provides the status of hiring, marketing campaign plans and other recruitment related information to the field offices and special agent recruiters. Human Resources coordinates diversity career events costing over \$1,000, requests funding and arranges for recruiting space at the events. Human Resources staff maintains the "Law Enforcement & Investigation" link on the IRS Careers website and the "Contact Us" list of offices by state with phone numbers and works with HCO Recruitment Office staff to post and/or revise information.
- (3) The HR staff provides CI Field Office Recruitment Coordinator training before each recruitment/hiring cycle.

9.11.4.21.3
(03-17-2021)
**Field Offices and Special
Agent Recruiters**

- (1) Each CI field office appoints one or more recruitment coordinators to oversee external special agent recruitment activity in their location. These coordinators are the point of contact with the CI-HR Recruitment Program Manager and the HCO Recruitment Office full-time Recruiters.
- (2) Field offices are responsible for developing their recruitment strategy and obtaining the necessary recruitment material to deliver the recruitment message. The special agent recruiters are the liaison between representatives of diverse universities, colleges and other professional organizations within their office locations and use those organizations to market the special agent position. Special agent recruiters are responsible for attending career events and other activities arranged by HR and/or their field office. Recruiters are to market the special agent position at professional, civic, social, community and other outreach events when possible.
- (3) Special agent recruiters are responsible for keeping HR contact information up-to-date and inputting recruitment events into the "CI Recruitment Activity database."
- (4) The CI field offices are responsible for funding career events under \$1,000. For career events costing over \$1,000 the field office must request funding through the CI-HR staff.
- (5) The CI field offices are responsible for purchasing promotional items to use for recruitment activities in accordance with IRS policy and procedures; maintaining the display booths; and ordering sufficient official marketing material to distribute at career events.

9.11.4.21.4
(03-17-2021)
IRS Full-Time Recruiters

- (1) Servicewide policy requires close coordination between CI special agent part time recruiters and the IRS-HCO full time recruiters to ensure that IRS is represented as one agency at career events. This requires booths to be shared between full time recruiters.