



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

9.11.4

MAY 28, 2024

EFFECTIVE DATE

(05-28-2024)

PURPOSE

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

MATERIAL CHANGES

- (1) IRM 9.11.4.1.2 Acronym Table updated.
- (2) IRM 9.11.4.2 Change in Post of Duty (POD) processes updated.
- (3) IRM 9.11.4.2.1 Management-Initiated Relocation Reassignments subsection updated to reflect Interim Guidance memo CI-2021-22-018.
- (4) IRM 9.11.4.2.2 Titled **CI Hardship Reassignment/Relocation Policy – General Information** contains updated policy guidelines.
- (5) IRM 9.11.4.2.2.1 Titled **Approval Authority** contains updated policy guidelines.
- (6) IRM 9.11.4.2.2.2 Titled **The Impact of Mobility on Hardship Applications - 1811** contains updated policy guidelines.
- (7) IRM 9.11.4.2.2.3 Titled **Hardship Situations** contains updated policy guidelines.
- (8) IRM 9.11.4.2.2.4 Titled **Eligibility Requirements** contains updated policy guidelines.
- (9) IRM 9.11.4.2.2.5 Titled **Applying for a Hardship Reassignment/Relocation** contains updated policy guidelines.
- (10) IRM 9.11.4.2.4 Titled **CI Change in Post of Duty (POD) Relocations – General Information** contains updated policy guidelines.
- (11) IRM 9.11.4.2.4.1 Titled **Approval Authority** contains updated policy guidelines for Change in POD.
- (12) IRM 9.11.4.2.4.2 Titled **Eligibility Criteria** contains updated policy guidelines.
- (13) IRM 9.11.4.2.4.3 Titled **CI Change in POD Coordinator's Responsibilities** contains updated policy guidelines.
- (14) IRM 9.11.4.2.5, titled **Rotational Assignments at the National Criminal Investigation Training Academy** removed from IRM 9.11.4 and relocated to IRM 9.2.1, Training, Subsection 9.2.1.2
- (15) Due to subsection deletions, additions, and/or relocation to another CI IRM, several subsections throughout IRM 9.11.4 are retitled/renumbered. Many include updated procedural and guidance content.
- (16) IRM 9.11.4.4 was renumbered & retitled from, Arrest and Conviction of Law Enforcement Officer to **Criminal Proceedings, Arrest and Conviction of a Law Enforcement Officer** This entire subsection was updated to include additional guidance and requirements.

- (17) IRM 9.11.4.4 (1) (a) (b) (c) and (2) Criminal Proceedings, Arrest and Conviction of a Law Enforcement Officer section received the following updates: “will provide” revised to “must provide”, specified management, to first line manager, added and Employee Relations & Medical Section (ERM) after SAC.
- (18) IRM 9.11.4.4.1 (2) Felony Conviction of a Federal Law Enforcement Officer, Section 7513(b) of title 5, U.S. Code was added the end of paragraph (2) for reference.
- (19) IRM 9.11.4.4.2 was retitled from, Lautenburg Amendment, to **Domestic Violence and the Lautenburg Amendment**. This entire subsection was updated to include additional guidance and requirements.
- (20) IRM 9.11.4.7 Retitled to **Student Programs**. SCEP updated to Pathways Programs. IRM reference updated IRM 6.362.1, External Pathways Programs.
- (21) IRM 9.11.4.8, **Leadership Development Program** was removed from IRM 9.11.4 and will relocate to IRM 1.1.19, Organization and Staffing, Criminal Investigation.
- (22) IRM 9.11.4.8 subsection updated to **Law Enforcement Availability Pay** subsection revised to reflect current procedural guidance.
- (23) IRM 9.11.4.8.1 updated to **Unscheduled Duty Hours**. Subsection content revised; (1-5) added information regarding work that is considered unscheduled duty hours and how these hours are reported.
- (24) IRM 9.11.4.8.2 updated to **Substantial Hours Requirements**. Subsection content revised; (1-4) added information regarding what is considered a regular workday, exclusion (reduction) day and how the substantial hours requirement is computed.
- (25) IRM 9.11.4.8.3 updated to **Annual Certification** content revised (1-5) added language to describe the annual certification and when it is completed for current employees and newly hired criminal investigators. Provides guidance to management when a criminal investigator fails to complete the annual certification.
- (26) IRM 9.11.4.8.4 updated to **Responsibilities**. Subsection content revised; (1-3) added responsibilities for employees and managers.
- (27) IRM 9.11.4.8.5 updated to **Voluntary Opt-out (Temporary Hardship Exemption)** to the title. No other significant changes.
- (28) IRM 9.11.4.8.6 updated to **Involuntary Cessation** and added paragraph (3) directing management to contact CI-HR Employee Relations & Medical Section. Management & Program Partner (“Analyst” updated to “Partner”) with concerns about a criminal investigator not meeting the substantial hours requirement.
- (29) IRM 9.11.4.8.7 updated to **Failure to Meet Medical Requirements** and added a statement regarding criminal investigators must continue to meet medical requirement and provide guidance for managers when an employee fails to meet their medical requirements.
- (30) IRM 9.11.4.8.8 updated to **Payment of LEAP**. New content to IRM 9.11.4 Includes language regarding LEAP is subject to the maximum earning limitations.
- (31) IRM 9.11.4.8.9 updated to **Relationship to Other Payments**. New content to IRM 9.11.4. Added information regarding (1) Adjustment of Work Schedules for Religious Observances (2) Regularly Scheduled Overtime (3) Compensatory Time Off In lieu of Overtime (4) Pay for Holiday Work (5) Compensatory time off for travel.

- (32) IRM 9.11.4.8.10 updated to: **After Hours Firearms Practice**. New content to IRM 9.11.4.
- (33) IRM 9.11.4.8.11 updated to: **Physical Fitness Program (PFP) Hours**. New content to IRM 9.11.4
- (34) IRM 9.11.4.8.12 Titled **Resources**. Is a new subsection provides a list of resources relating to IRM 9.11.4.8 through IRM 9.11.4.8.11.
- (35) IRM 9.11.4.11 **Accommodating Religious Practices** was removed from IRM 9.11.4 and will relocate to IRM 1.1.19 Organization and Staffing, Criminal Investigation. IRM 9.11.4.11 is now titled **Reinstatement, Reassignment, Transfer or Change to Lower Grade of Special Agents**.
- (36) IRM 9.11.4.9.13 **Scheduled Hours** section was removed under IRM 9.11.4.9.13. Content incorporated into other sections of the LEAP portion of the revised IRM
- (37) IRM 9.11.4.9.13 updated to **Alternate and Flexible Work Schedules** content.
- (38) IRM 9.11.4.19 titled **Access to the Criminal Investigation Network by Criminal Investigation Employees, Task Force Officers and Contractors** was removed from IRM 9.11.4 and relocated to IRM 9.12.1, Miscellaneous Administrative Procedures.
- (39) IRM 9.11.4.11 (3) The Director, Strategy updated to The Executive Director, Strategy.
- (40) IRM 9.11.4.11.1 (1) Director, Strategy updated to The Executive Director, Strategy.
- (41) IRM 9.11.4.11.1 (5) and forward, Servicing Employment Office updated to CI-HR Embedded Specialist.
- (42) IRM 9.11.4.11.1 (6) (11) (12) The Director, Strategy updated to The Executive Director, Strategy.
- (43) IRM 9.11.4.11.2 (7) updates to preemployment screening to include comprehensive ALERTS check.
- (44) IRM 9.11.4.11.2 (9) Director, Strategy updated to Executive Director, Strategy
- (45) IRM 9.11.4.19 updated to **Undercover Agent** content.
- (46) IRM 9.11.4.19.1 titled **Access to the Criminal Investigation Network by Non-Criminal Investigation Personal** was removed from IRM 9.11.4 and relocated to IRM 9.12.1 Miscellaneous Administrative Procedures.
- (47) IRM 9.11.4.20 deleted **Special Agent Collateral Duties and Specialized Position** 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.
- (48) IRM 9.11.4.20 updated to **Cover Agent** content.
- (49) IRM 9.11.4.21 removed **Criminal Investigation Recruitment Program** was removed from IRM 9.11.4 and will relocate to IRM 1.1.19 Organization and Staffing, Criminal Investigation.
- (50) IRM 9.11.4.21 content has been updated to **Technical Agent**.
- (51) 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 March 17, 2021.

AUDIENCE

Criminal Investigation

Shea Jones for
Guy Ficco
Chief, Criminal Investigation

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
(05-28-2024)
Acronyms

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

Term/Acronym	Definition
AFC	Asset Forfeiture Coordinator
ALERTS	Automated Labor/Employee Tracking System
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
ERM	Employee Relations & Medical Section
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
ODS	Official Duty Station
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
SAC	Special Agent in Charge

SAST	Special Agent Student Trainees
SSA	Supervisory Special Agent
TFO	Task Force Officer
TIGTA	Treasury Inspector General for Tax Administration
TSP	Thrift Savings Plan

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, the Change in Post of Duty (POD) process , 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
(05-28-2024)
**Management-Initiated
Relocation
Reassignments**

- (1) Management will determine the best means to achieve the required balance; however, in most cases, the SAC will first solicit volunteers from within the Field Office for reassignments that would be within an agent's "commuting area." The "commuting area" is defined as within a 50-mile radius of the agent's permanent post of duty. SACs have authority to solicit and make selections for reassigning agents within their Field Office and "commuting area".
- (2) To solicit volunteers for reassignments outside their "commuting area" but still within the Field Office, the Field Office must obtain the concurrence of their Area Director, Field Operations prior to soliciting by preparing a memorandum detailing the impact of the staffing or skills imbalance and outlining the solicitation plan.
 - a. This memorandum should be routed through the Associate Director, Finance if the solicitation plan involves offering relocation expense reimbursement and/or relocation incentives.
 - b. This memorandum should be carbon copied to Executive Director, Strategy for awareness.
- (3) To solicit volunteers for reassignments outside their "commuting area" and outside the Field Office (i.e: nationwide solicitation), the Field Office must obtain the concurrence of the Executive Director, Strategy prior to soliciting by preparing a memorandum detailing the impact of the staffing or skills imbalance and outlining the solicitation plan.
 - a. This memorandum should be routed through the Associate Director, Finance if the solicitation plan involves offering relocation expense reimbursement and/or relocation incentives.
 - b. This memorandum should be routed through the Field Office's Area Director, Field Operations before routing to the Executive Director, Strategy for concurrence.

- c. Generally, all national solicitations for management-initiated reassignment requests will use the CI Bulletin.
 - d. All impacted Area Directors, Field Operations must concur on any selection impacting multiple Areas before the selection can be finalized.
- (4) For any selections involving relocation expense reimbursement and/or relocation incentives, the gaining Field Office must notify the Associate Director, Finance once the selection is made and before the reporting date is established.
 - (5) If the imbalance is expected to last less than 18 months, details rather than relocations should be utilized to resolve the matter.
 - (6) 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
(05-28-2024)

**Hardship
Reassignment/Relocation
Policy – General
Information**

- (1) CI Hardship Reassignment/Relocation Policy applies to all CI employees requesting to permanently move to another office outside of the 50-mile commuting distance between the employee's residence and assigned POD due to the employee or employee's immediate family experiencing a significant personal hardship situation.
- (2) Reassignment/relocation by this policy is not guaranteed. CI must consider the business impact of the reassignment/relocation. CI employees will only be reassigned/relocated to CI PODs.
- (3) Telework, remote work, and/or alternative work schedules may be affected by a hardship reassignment/relocation.
- (4) Relocation expenses are not authorized for Hardship reassignments/relocations.
- (5) Nothing within the Hardship Reassignment/Relocation Policy precludes CI from filling vacant positions by any other option available to them. Management retains the right to reassign employees noncompetitively and in accordance with the mobility requirement in the 1811 Special Agent Conditions of Employment.
- (6) If a Hardship reassignment/relocation request is denied, it will automatically be considered under the existing Change in POD policy. Management-initiated reassignments and management directed reassignments should not be utilized in lieu of a hardship application.
- (7) Hardship reassignments/relocations under this Policy are only allowed within the same or lower grade for positions which an employee is qualified within CI.
 - a. CI may attempt to accommodate a hardship by offering assignment to a position in another series or occupation at the same grade or below when it is determined that the employee is qualified and there is no vacancy in the employee's current series.
 - b. An employee's pay could be impacted by a move to another location (i.e., lower grade, different locality pay, taxes, etc.). Pay will be set in accordance with Government wide regulations. Employee must physically relocate to the new POD by the effective date of the PAR action.

9.11.4.2.2.1
(05-28-2024)
Approval Authority

- (1) The Chief or Deputy Chief, CI, is the approving official for all hardship transfer applications.
- (2) The approving official will consider the totality of the employee's situation and circumstances, the 1811 mobility Conditions of Employment, and the needs of the Service when determining the proper resolution of the hardship application. All Conditions of Employee remain in effect even after relocation including the 1811 mobility Condition of Employment.
- (3)

9.11.4.2.2.2
(05-28-2024)
The Impact of Mobility on Hardship Applications - 1811

- (1) While CI management will consider employee needs along with its mission when considering a hardship application, mobility remains a Condition of Employment for all special agents. The 1811 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, this mobility requirement must be considered for an 1811s hardship request.
- (2) Even after a hardship application is approved and the agent has moved to the requested location, the 1811 mobility requirement and all Conditions of Employment remain in effect.

9.11.4.2.2.3
(05-28-2024)
Hardship Situations

- (1) Hardship reassignments or relocations will only be approved when the employee or employee's immediate family is experiencing a significant hardship. A significant hardship situation is determined by the totality of circumstances.
- (2) "Immediate family" refers to spouses, parents (including legal guardians and those serving in loco parentis), parents-in-law, brothers, sisters, and children. "Step" relationships and a life partner are also included in the definition of immediate family.
- (3) Examples of hardship situations or circumstances are listed below. This list is not intended to be all inclusive.
 - a. A serious medical condition affecting major life functions and not treatable in the employee's current location. For example: access to a hospital that specializes in treatment of a specific life-threatening disease or condition could qualify as a hardship, even though there is a general care hospital in the employee's current location; or a severe condition such as hay fever which might be alleviated by relocation to another geographical area would not be considered a significant hardship unless the employee's condition cannot be alleviated or controlled by recognized medical treatment.
 - b. Access to special educational facilities (for example, schools for hearing or visually impaired) if there is no equivalent facility in the employee's present location.
 - c. Employment-related situations where the employee's spouse or life partner is:
 - i. Facing the choice between relocation for a job or unemployment
 - ii. Receiving a promotion opportunity requiring physical presence in the other location

iii. Unemployed but has received a job offer requiring physical presence in the other location, or

iv. Receiving military orders to relocate.

- d. Protecting the life of the employee or employee's spouse, life partner, or dependent children from domestic violence or other similar threats to life or limb.

9.11.4.2.2.4
(05-28-2024)

Eligibility Requirements

(1) To be eligible under the CI Hardship Reassignment/Relocation policy, an employee must meet the following requirements:

- a. The employee or employee's immediate family must be experiencing a significant hardship situation.
- b. Must be a permanent CI employee.
- c. Most recent annual rating of record is fully successful or above
- d. Must not currently be the subject of a performance-based or disciplinary action as defined in IRM 6.432.1.1 and 6.751.1.1..
- e. Must not currently be serving on an Opportunity to Demonstrate Acceptable Performance (see IRM 6.432.1.8).
- f. Must not currently be the subject of a continuing conduct investigation.

9.11.4.2.2.5
(05-28-2024)

Applying for a Hardship Reassignment/Relocation

(1) Employees:

- a. Form 13851, Hardship and Change in POD Application, and supporting documentation. The order of preference should be identified if more than one location could alleviate the hardship.
 - i. If employees wish to be considered for positions in job series at the same or lower grade other than the one they occupy, they must also submit a resume so their qualifications can be confirmed.
- b. The employee must not act on or make any plans to move until their reassignment/relocation has been properly authorized.
- c. If a Hardship application is denied, CI-HR will automatically consider the application under the existing Change in POD policy.

(2) First-Line Supervisor and SAC or equivalent

- a. The employee's immediate manager must sign and date the completed application, attach the employee's current performance appraisal, and Form 14703, Employee Request for Post of Duty (POD) Change, Manager's Checklist. The supervisor will then forward the entire package to the SAC or equivalent (herein referred to as SAC).
- b. Management will forward all applications received to the CI Hardship Coordinator.
- c. Reviewing managers must not make determinations as to the stated hardship situation or make reporting arrangements with other managers or field offices
- d. Only CI's authorized approving officials can approve or disapprove a hardship application.

9.11.4.2.2.6
(05-28-2024)

Documentation

(1) The employee must provide any available documentation justifying the hardship request (e.g., physician's letter, letter from spouse's employer, and/or letter from a special education facility, etc.). The documentation must explain how the relocation alleviates the hardship.

- (2) For medical hardships, employees must include 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 location(s)
 - d. The reason and extent to which a caregiver is needed.
- (3) For employment related hardships of employee's spouse or life partner, employees must provide:
 - a. A copy of military or Federal agency relocation orders for directed moves
 - b. Documentation from the spouse or life partners' employer
- (4) Employees must keep his/her manager and the CI Hardship Coordinator apprised of any changes in the situation causing the hardship. Employees may be required to recertify that the hardship still exists during the process.

9.11.4.2.2.7
(05-28-2024)
**CI Hardship
Coordinator's
Responsibilities**

- (1) The CI Hardship Coordinator is available to answer questions from managers and employees. The CI Hardship Coordinator will ensure that CI employees are aware of procedures, options, time frames, and status of their requests.
- (2) The CI Hardship Coordinator will also:
 - a. Establish written procedures for CI Hardship Applications.
 - b. Review the application package to ensure all required forms and adequate supporting documentation is included.
 - c. Perform qualification determinations on series and grades identified.
 - d. Forward application package as appropriate for analysis, reviews, and recommendations.
 - e. Obtain input from losing and gaining Directors, Field Operations, or other appropriate Executives.
 - f. Prepare a recommendation for the approving official.
 - g. Monitor the movement of the application through the approval process.
 - h. Notify the applicant through the supervisor/SAC of approval or disapproval.
 - i. Processing PAR requests
 - j. Forward the application package for positions outside of CI to the gaining employment office when requested.
 - k. Maintain a file containing all relevant information relating to the hardship request.

9.11.4.2.3
(05-28-2024)
Reserved

- (1) This subsection is reserved.

9.11.4.2.4
(05-28-2024)
**CI Change in Post of
Duty (POD) Relocations
– General Information**

- (1) The CI Change in POD Policy is designed as a permanent placement instrument that can be utilized by CI employees as a benefit to both management and employees. Relocation by this policy is not guaranteed. CI will consider the business impact of movement on the losing and gaining offices. CI employees may only request to relocate to a CI POD utilizing this policy.
- (2) This policy applies to all Change in POD requests that are:

- a. Outside of the 50-mile commuting distance between the employee's residence and assigned POD
 - b. Requests by HQ employees regardless of commuting distance between the employee's residence and assigned POD
 - c. Requests where the Change in POD impacts a different Section/Area/Business Operation Division regardless of commuting distance between the employee's residence and assigned POD
- (3) Requests for Change in POD within the 50-mile commuting distance between the employee's residence and assigned POD that do not impact another Section/Area/Business Operation Division are not covered by this policy and should be handled at the discretion of the Special Agent in Charge/HQ Section Area Director.
- (4) Employees requesting a Change in POD will do so by submitting Form 13851, Hardship and Change in POD Application, through their management to the CI Change in POD Coordinator.
- (5) Telework, remote work, and/or alternative work schedules may be affected by a Change in POD relocation.
- (6) Relocation expenses are not authorized for Change in POD relocations. An employee must physically relocate to their new POD by the effective date of the PAR Action. CI employees may only request to relocate to a CI POD utilizing this policy.
- (7) The employee's position will not change with a Change in POD relocation. Employees seeking a change in position should utilize existing hiring policies.
- (8) Nothing within the Change in POD Policy precludes CI from filling vacant positions by any other option available to them. Management retains the right to reassign employees noncompetitively and also in accordance with the mobility requirement in the 1811 Special Agent Conditions of Employment. All Conditions of Employment remain in effect after relocation including the 1811 mobility requirement.
- (9) Management-initiated reassignments and management-directed reassignments are separate policies and should not be utilized in lieu of a Change in POD application.

9.11.4.2.4.1
(05-28-2024)

Approval Authority

- (1) Approval authority for Change in POD requests is as follows:
 - a. The Director, Field Operations may approve, with notification to the Executive Director, Strategy, requests for Change in POD outside of the 50-mile commuting distance between the employee's residence and assigned POD, but still within the Field Office.
 - b. The Executive Director, Strategy may approve requests by HQ employees and all requests where the Change in POD impacts a different Field Office/Section/Area/Business Operation Division regardless of commuting distance.

9.11.4.2.4.2
(05-28-2024)

Eligibility Criteria

- (1) For an employee to be eligible for a Change in POD assignment, all the following conditions must be met:
 - a. The employee must be a permanent CI employee with one full year with CI.

- b. The employee's most recent annual performance appraisal, in their CI position, must be at least fully successful.
- c. The employee must remain in the same position, title, series, and grade.
- d. The employee must not be on probation or on-the-job trainee status.
- e. The employee is not currently the subject of a known conduct investigation.
- f. The employee has not have been subject to a performance-based or disciplinary/adverse action within the last two years as defined in IRM and 6.432.1.1 and 6.751.1.1.

1. A performance-based action includes an Opportunity to Demonstrate Acceptable Performance (IRM 6.432.1.8)

2. The two-year period commences upon conclusion of the action.

(2) Any employee that occupies a position with a business need to be in a specific location is ineligible for a Change in POD request. This includes, but is not limited to the following:

- a. Special Agents in Charge/Director of NCITA
- b. Assistant Special Agents in Charge/Assistant Director of NCITA
- c. Resident Agents in Charge
- d. Supervisory Special Agents/Supervisory Academy Instructors
- e. Resident Lead Instructors
- f. Forensic Lab specific location employees
- g. Attachés assigned to foreign posts of duty
- h. Senior Analysts assigned to a specific national task force or assignment

(3) Exceptions to the eligibility requirements should be extremely rare and must be submitted in writing to the Executive Director, Strategy.

9.11.4.2.4.3
(05-28-2024)
**CI Change in POD
Coordinator's
Responsibilities**

(1) The CI Change in POD Coordinator is available to answer questions from managers and employees. The CI Change in Post of Duty Coordinator will ensure that CI employees are aware of procedures, options, time frames, and status of their requests.

(2) The Change in POD Coordinator will establish written procedures for Change in POD applications. These procedures will also ensure the following duties are met:

- a. Verification that interested employees meet the eligibility requirements
- b. Verifying suitability of the employee
- c. Ensuring if there are candidates with CI for the same job series in the requested POD with higher eligibility based on CTAP, Priority Placement, Priority Consideration or Hardship
- d. Obtaining all appropriate information regarding impact of movement on the business needs in the losing and gaining offices including analysis, space impact, reviews, and recommendations.
- e. Coordinating and monitoring progress of requests
- f. Forwarding completed requests for final decision-making
- g. Tracking and notification of final status of requests
- h. Processing PAR Requests

(3) Change in POD Applications must be submitted by the employee following procedures established by the CI Change in POD Coordinator.

- 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 they are 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 their 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 their 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, they 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 6.630, 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
(05-28-2024)

**Criminal Proceedings,
Arrest and Conviction of
a Law Enforcement
Officer**

- (1) Law enforcement officers hold positions of public trust and are therefore, held to a higher standard. To ensure special agents carry out their work in accordance with applicable laws, regulations and guidelines, CI requires a special agent to promptly report:
 - a. If they are arrested, CI 1811 law enforcement personnel must report any and all arrests to their first-line manager within 24 hours. This initial notification can be made verbally or in writing and must 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. Once available, the agent must provide their first-line manager with a copy of the arrest report. Excluded from this requirement are traffic violations resulting in fines of less than \$300 and that do not involve the loss of driving privileges, or the involvement of alcohol and/or drugs. The agent must report to their first-line manager any restrictions placed on their driver's license within 24 hours.
 - b. If they have been issued a summons, citation, or ticket to appear in court in a criminal proceeding against them, CI 1811 law enforcement personnel must report any and all summons, citations, or tickets to their first-line manager within 24 hours. The notification can be made verbally or in writing and must include the date of issuance, the specific details for which the summons, citation, or ticket was made, and the name and address of the issuing law enforcement agency. Once available, the agent must provide their first-line manager with a copy of the summons, citation, or ticket. Excluded from this requirement are traffic violations resulting in fines of less than \$300 and that do not result in the loss of driving privileges, alcohol or drugs. The agent must report any restrictions placed on their driver's license, and/or the involvement of alcohol and/or drugs.
 - c. If there is currently a domestic violence protective order or restraining order issued against them, CI 1811 law enforcement personnel must report any and all protective orders or restraining orders to their first-line manager within 24 hours. The notification can be made verbally or in writing and must include the date of issuance, and the specific details for which the protective order or restraining order was made. Once available, the agent must provide their first-line manager with a copy of the protective order or restraining order.
- (2) The first-line manager will ensure this information is promptly reported to Treasury Inspector General for Tax Administration (TIGTA), their SAC (or equivalent), and Employee Relations & Medical Section (ERM). TIGTA will be responsible for obtaining any records, if not provided by the agent, and any other pertinent documents. TIGTA will also conduct any other necessary investigation 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) Decisions relative to employment will not solely be based upon the fact that the agent was arrested. Rather, the arrest information may form the basis for further investigation into the circumstances surrounding the matter. However, an agent who fails to report an arrest to their first line- manager in accordance with (1) above may be subject to disciplinary action, up to and including removal.

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

- (1) The 2001 Treasury and General Government Appropriation Act includes a provision requiring removal of a Federal LEO who is convicted of a felony 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 1811 job series occurring 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 per Section 7513(b) of title 5, U.S. Code.
- (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 effected 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 is 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
(05-28-2024)
**Domestic Violence and
the Lautenberg
Amendment**

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

- (2) A special agent is required to advise their first-line manager if they were convicted or plead nolo contendere to a domestic violence charge within 24 hours. The notification can be made verbally or in writing and must include the date of the conviction or plea. Once available, the agent must provide their front-line manager with a copy of the conviction or plea documentation within 24 hours.
- (3) The first-line manager will ensure this information is promptly reported to TIGTA, their SAC (or equivalent), and the ERM Section. TIGTA will be responsible for obtaining the conviction or plea documentation, if not provided by the agent, and any other pertinent documents. TIGTA will also conduct any other necessary investigation into the matter or may refer the matter back to CI for administrative handling.

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

- (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 they are 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 6.213.1.3 - Employment of Persons with Disabilities 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 their 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 their 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 their 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 their application to be considered.
- (4) A special agents in the CIPTEP may work alternative/compressed work schedules in order to maximize the amount of their 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. They are 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 their assigned duties, consistent with their approved work schedule.

9.11.4.6.8
(08-05-2005)
**Outside Employment -
Criminal Investigator
Part-Time Employment
Program**

- (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 their 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
(05-28-2024)
Student Programs
- (1) The Pathways Programs are 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 Pathways Programs 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 Pathways Programs , can be found in IRM 6.362.1, External Pathways Programs..
- 9.11.4.8
(05-28-2024)
Law Enforcement Availability Pay
- (1) This IRM provides Criminal Investigation (CI) policy for Criminal Investigator (1811 series) Law Enforcement Availability Pay (LEAP) and should be used with applicable statutes, regulations, and policies.
- (2) An employee meeting the definition of criminal investigator, as defined in 5 Code of Federal Regulations (CFR) 550.103 and fulfilling the conditions and requirements of 5 USC 5545a and 5 CFR 550.181 - 186, must receive LEAP (i.e., availability pay) as compensation for unscheduled duty in excess of the 40-hour workweek. A full-time CI criminal investigator in the 1811 series is entitled to LEAP compensation equal to 25% of the rate of basic pay including locality pay.
- (3) IRS CI authorizes the payment of LEAP from the day a criminal investigator reports to duty.
- (4) A criminal investigator assigned to a temporary or permanent position not classified in the 1811 series, requests a part-time work schedule, temporary hardship, or fails to meet the conditions and requirements of 5 USC 5545a and 5 CFR 550.181-186, will not receive LEAP.

9.11.4.8.1
(05-28-2024)
Unscheduled Duty Hours

- (1) LEAP hours are unscheduled duty hours and are hours in which a criminal investigator performs work, that is not:
 - Part of the 40-hour basic workweek (tour of duty), or
 - Regularly scheduled overtime hours compensated under 5 USC 5542 and 5 CFR 550.111.
- (2) CIMIS is the official system of record for a criminal investigator's investigative and non-investigative time. LEAP is tracked in quarter hours in the electronic diary and reported in Form 5043, in CIMIS.
- (3) 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 5, below).
- (4) Regularly scheduled work in advance of the workweek may be compensable as regularly scheduled overtime. See IRM 6.550.2.2.2, Overtime General Provisions for additional information.
- (5) 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.

9.11.4.8.2
(05-28-2024)
Substantial Hours Requirement

- (1) For LEAP purposes a regular workday means each day in the basic workweek the criminal investigator works at least 4 hours excluding:
 - Overtime hours compensated under 5 USC 5542 and 5 CFR 550.111
 - Unscheduled duty hours compensated under 5 USC 5545a.
- (2) An exclusion (reduction) day is any day that the criminal investigator is engaged in the following activities for more than 4 hours:
 - Agency-approved training,
 - Traveling under official travel orders,
 - On approved leave, or
 - On excused absence with pay (including paid holidays)
- (3) The LEAP average is computed by dividing the total unscheduled duty hours for the annual period (numerator) by the number of regular workdays (denominator). These hours must be recorded in CIMIS and certified in accordance with IRM, IRM 9.9.1, Employee Criminal Investigation Management Information System Responsibilities and Procedures, IRM 9.9.4, Criminal Investigation Management Information System Data Fields, and 5 CFR 550.184.
- (4) See 5 CFR 550.183 for additional information.

9.11.4.8.3
(05-28-2024)
Annual Certification

- (1) Each criminal investigator who is receiving LEAP and the reporting Special Agent in Charge (SAC) or Headquarters equivalent, must make an annual certification to the Chief attesting that the criminal investigator:
 - Currently meets the "substantial hours requirement" (unless it is the initial certification) and
 - Is expected to meet the requirement during the upcoming 1-year period.

- (2) A newly hired criminal investigator is required to make an initial LEAP certification including those in Federal Law Enforcement Training Center (FLETC) and will receive LEAP from the day they report to duty. A newly hired criminal investigator's weekly LEAP average should be 10.0 or above before reporting to FLETC.
- (3) A LEAP annual certification shall no longer apply when:
 - The employee separates from Federal service,
 - Moves to a position that doesn't qualify as a criminal investigator, or
 - Begins a voluntary opt-out period under 5 CFR 550.182(f).
- (4) A LEAP annual certification may be denied or canceled based on a finding that a criminal investigator has:
 - Failed to meet the substantial hours requirement for LEAP or:
 - Is unable to perform unscheduled duty hours for an extended period due to physical or health reasons
- (5) If a certification is denied or canceled, entitlement to LEAP shall be suspended. See IRM 9.11.4.8.6 Involuntary Cessation for additional information.

9.11.4.8.4
(05-28-2024)
Responsibilities

- (1) **Front-line managers:** ensure that government resources are used efficiently and effectively, the front-line manager is responsible for ensuring criminal investigators have sufficient work to justify the payment of LEAP, and LEAP hours are reported accurately in the Diary and CIMIS. See IRM 9.9.4., Criminal Investigation Management Information System Data Fields for additional information.
- (2) **Management officials of 1811's (second-line managers including SAC's, Director, Field Office, and HQ Directors):** should routinely review LEAP averages to ensure criminal investigators are averaging 2 hours of unscheduled duty hours for every qualifying workday.
- (3) **Criminal Investigators:** are responsible for accurately inputting and ensuring they are meeting the substantial hours requirement for LEAP. Failure to accept or perform assigned work may result in disciplinary, or adverse action.

9.11.4.8.5
(05-28-2024)
**Voluntary Opt-out
(Temporary Hardship
Exemption)**

- (1) In extraordinary situations, special agents may submit a written request for a temporary voluntary opt-out from unscheduled duty assignments due to a personal hardship. This request should state that this is a request for the voluntary cessation of LEAP for the duration of the temporary hardship.
- (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 a voluntary opt-out hardship exemption rests entirely with CI. 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.

- 9.11.4.8.6
(05-28-2024)
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, removal from the position of special agent or the Service.
 - (3) Management should reach out to their CI-HR ERM Section Partner with concerns about a criminal investigator not meeting the substantial hours requirement.
- 9.11.4.8.7
(05-28-2024)
Failure to Meet Medical Requirements
- (1) Criminal Investigators must maintain the medical requirements of the criminal investigator position. If management finds the criminal investigator cannot fulfill the full scope of the criminal investigator position, they should contact their servicing CI-HR ERM Section Partner.
 - (2) LEAP may be terminated if there is a medical determination indicating the criminal investigator can no longer perform the duties of a criminal investigator.
- 9.11.4.8.8
(05-28-2024)
Payment of LEAP
- (1) LEAP is subject to the maximum earning limitations (Biweekly pay cap). See IRM 6.550.2.2.1, Maximum Earning Limitations for additional information.
 - (2) A criminal investigator that is eligible for LEAP shall continue to receive LEAP for the following:
 - Attending agency-sanctioned training,
 - Agency ordered travel status,
 - Agency approved leave with pay, or
 - Excused absence with pay for agency approved relocation.
- 9.11.4.8.9
(05-28-2024)
Relationship to Other Payments
- (1) Criminal Investigators receiving LEAP are entitled to request accommodation related to their religious beliefs as defined in IRM 9.11.4.11, and IRM 6.550.1.5, Adjustment of Work Schedules for Religious Observances
 - (2) Criminal Investigators, on both full-time and part-time work schedules, are compensated for regularly scheduled overtime in accordance with applicable laws and regulations. See IRM 6.550.2.2.2, Overtime General Provisions, and CI FY 2023 Overtime and Holiday Pay Guidance for additional information.
 - Regularly scheduled overtime paid as overtime under Title 5 must not be included as LEAP in the Diary/CIMIS.
 - (3) Compensatory Time Off In lieu of Overtime: A full-time criminal investigator earning LEAP is not eligible to earn compensatory time off in lieu of overtime because they receive LEAP for all unscheduled overtime.
 - (4) Pay for Holiday Work: Full-time criminal investigators who are ordered to perform non-overtime work on a holiday (that is work during the hours that correspond to the criminal investigator's tour of duty) are entitled to basic pay plus holiday premium pay at a rate equal to the rate of basic pay up to 8 hours, i.e., "double time." Criminal Investigators must perform holiday work to receive holiday premium pay. All pay for holiday work and overtime must be authorized by Strategy's Finance section in advance of being worked. See CI FY 2023

Overtime and Holiday Pay Guidance for additional information and the approval process. See IRM 6.550.2.2.18, Pay for Holiday Work for additional information.

- (5) Compensatory time off for travel: to the extent possible, managers must not require employees to travel during non-duty hours. However, managers must grant compensatory time off for travel if the:
 - Employee must travel more than 50 miles away from their assigned official duty station (ODS); and
 - Travel time is not otherwise compensated as hours of work under another legal authority (e.g., availability pay, overtime pay (as described in IRM 6.550.2.2.6, Time Spent Traveling))
 See **IRM 6.550.2.3 Compensatory Time Off for Travel** for additional information.

9.11.4.8.10
(05-28-2024)
After Hours Firearms Practice

- (1) Time spent practicing with one's firearm outside of regular duty hours will not be compensable as overtime and not creditable toward the substantial work requirement for LEAP.
- (2) Time spent outside of regular duty hours practicing with a CI Firearms Instructor is creditable towards the substantial work requirement for LEAP.

9.11.4.8.11
(05-28-2024)
Physical Fitness Program (PFP) Hours

- (1) Management has determined that time spent (no more than 1.5 hours per day, 3 hours per week) exercising during non-duty hours as part of the PFP or to maintain the physical condition required to safely perform the duties of a criminal investigator, may be compensable as LEAP and thereby creditable toward the substantial work requirement for LEAP.
- (2) See IRM 9.2.2, Physical Fitness Program for additional information.

9.11.4.8.12
(05-28-2024)
Resources

- (1) 5 USC 5542
- (2) 5 USC 5545a
- (3) 18 USC §3056(a)
- (4) 5 CFR 550.103,
- (5) 5 CFR 550.111
- (6) 5 CFR 550.181 – 186
- (7) IRM 1.2.2.2.20 Delegation Order 1-23
- (8) IRM 1.2.2.7.13, Delegation Order 6-23
- (9) Treasury Order 102-1
- (10) IRM 6.550.2.2.2, Overtime General Provisions.
- (11) IRM 6.550.2.2.6, Time Spent Traveling
- (12) IRM 6.550.2.3 Compensatory Time Off for Travel
- (13) IRM 9.9.1, Employee Criminal Investigation Management Information System Responsibilities and Procedures,

- (14) IRM 9.9.4, Criminal Investigation Management Information System Data Fields
- (15) Frequently Asked Questions for Criminal Investigator (1811) Law Enforcement Availability Pay (LEAP) and Premium Pay

9.11.4.9
(03-17-2021)
Outside Employment

- (1) This CI policy is supplemental to the Outside Employment Policy found in IRM 6.735.2 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 their private interests. See citation 5 CFR 2635.802.
 - 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 their 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 they are 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, they 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 their first-line manager when the approved employment or business activity is terminated. In these instances, the employee should ask their 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.

9.11.4.10
(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 their 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 their 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 their own user name and password.
- (3) Employees in the GS-1811 job series and their family members may contact the EAP's separate toll free line for law enforcement officers and their families. Counselors with a law enforcement background are available to address the unique concerns of law enforcement and their 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 their 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 their 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 in the Employee Resources tab on IRS Source.

9.11.4.11
(05-28-2024)
**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 Executive 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.

9.11.4.11.1
(05-28-2024)

**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 Executive 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 their 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 they left IRS.
 - c. The FLETC transcripts.
 - d. Contact information for their 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 their designee will forward the reinstatement request and memorandum electronically to the Servicing Employment Office.
- (5) The CI-HR Embedded Specialist will conduct a preliminary review, request a preliminary ALERTS check on the candidate's prior disciplinary and performance record, determine the tentative qualifications and if qualified, the request will be forwarded to the Director, Field Operations. If not qualified, the CI-HR Embedded Specialist 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 Executive Director, Strategy, for final decision. Upon decision by the Executive 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 CI-HR Embedded HR Specialist will contact the appropriate SAC and/or Director, Field Operations. The reinstatement request will be submitted to the Servicing Employment Office for qualification review, 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 Employ-

ment Office should notify the CI-HR Embedded Specialist. As soon as the selectee accepts the tentative job offer, they will initiate the required pre-employment screening which consists of a comprehensive ALERTS check, background investigation, drug test, medical examination, and tax audit.

- (8) Upon receipt of the FLETC transcripts, the Servicing Employment Office will forward 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 their 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 Executive 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 Executive Director, Strategy through Associate Director, Finance.

9.11.4.11.2
(05-28-2024)

**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 CI-HR Embedded Specialist.
- (4) Applications will include 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 CI-HR Embedded Specialist will conduct a preliminary review of the application to determine tentative 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 their 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 Executive Director, Strategy, CI for final decision. Upon decision by the Executive 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, CI-HR the Embedded HR Specialist will contact the appropriate SAC and/or Director, Field Operations. The reassignment/transfer/CTLG request will be submitted to the Servicing Employment Office for qualification review, 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 comprehensive ALERTS check, 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 their 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 Executive Director, Strategy.
- (10) The servicing employment office will forward 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 Executive Director, Strategy through Associate Director, Finance.

9.11.4.12
(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.

9.11.4.13
(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 their normal day(s) off be changed for the upcoming pay period(s).

9.11.4.14
(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 their 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 their current position; or the absence will clearly enhance the professional development or skills of the employee in their 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 their 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

9.11.4.15
 (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.

9.11.4.16
 (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.

9.11.4.17
 (08-17-2021)

**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 their 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 their annual PFP medical evaluation. Instructors are also required to complete any subsequent follow-up evaluations to the initial screenings.

9.11.4.18
(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.

9.11.4.19
(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
(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. They provide 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.

9.11.4.21
(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. They assist 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.

9.11.4.22
(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.

9.11.4.23
(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 their regular investigative duties.

9.11.4.24
(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.

9.11.4.25
(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.

9.11.4.26
(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.

9.11.4.27
(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.

9.11.4.28
(03-17-2021)
Organizational Structure and Support

- (1) Centralized Case Review is an area resource reporting through a senior area analyst to the Executive Director, Strategy. The CCR reviewer is a full-time position, but may receive limited collateral assignments from the Executive Director, Strategy that do not conflict with the role as a CCR reviewer. The CCR reviewer will be physically located in, and supported by their assigned field office.
- (2) The SAC will ensure each CCR reviewer physically located within their 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 Executive Director, Strategy 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 their 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 SABB, as deemed appropriate by NCITA
 - d. Including CCR in the review of the area office

9.11.4.29
(08-05-2005)

**Selection, Location and
Qualifications of
Centralized Case Review
Reviewers**

- (1) The Executive Director, Strategy will:
- a. Recommend to the Deputy Chief, CI, the number of CCR reviewers for their 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 their 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. A excellent communication skills

9.11.4.29.1
(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

9.11.4.29.2
(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.

9.11.4.29.3
(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.

9.11.4.29.4
(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

9.11.4.29.5
(08-05-2005)
Pilot

- (1) Pilots operate aircraft in the performance of official investigations or administrative duties.
- (2) A pilot’s licenses and all related certification are required.
- (3) The duties of a pilot may be performed at 10-45% of the time in addition to their regular investigative duties.

- 9.11.4.29.6
(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 their regular investigative duties.
- 9.11.4.30
(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.
- 9.11.4.30.1
(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.
- 9.11.4.30.2
(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.
- 9.11.4.30.3
(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.

9.11.4.30.4
(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.

C

CI has determined criminal investigators will perform work, as opposed to being available to work for unscheduled duty hours.....19

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In accordance with the annual certification a criminal investigator shall be eligible for LEAP only if the annual average number of hours of unscheduled duty per regular workday is 2 hours or more (10 hours weekly).19

