



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

30.4.2

OCTOBER 11, 2017

## EFFECTIVE DATE

(10-11-2017)

## PURPOSE

- (1) This transmits revised CCDM 30.4.2, Personnel Administration, Training, and Equal Employment Opportunity; Personnel Guidance.

## MATERIAL CHANGES

- (1) CCDM 30.4.2.5.1 was updated to reflect the change in delegation of authority from the Chief Counsel to the Associate Chief Counsel (F&M) to approve Quality Step Increases (QSI).

## EFFECT ON OTHER DOCUMENTS

CCDM 30.4.2 dated November 18, 2011 is superseded.

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## 30.4.2

## Personnel Guidance

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30.4.2.1

(06-12-2006)

**Personnel Guidance for  
the Office of Chief  
Counsel**

- (1) This section provides information on probationary and trial periods, within-grade increases, performance-based actions, and the awards program.

30.4.2.2

(06-12-2006)

**Trial Periods and  
Probationary Periods**

- (1) The following subsections establish policy and procedures within the Office of Chief Counsel for probationary and trial periods.

30.4.2.2.1

(10-16-2007)

**Trial Periods for  
Attorneys**

- (1) The Office of Personnel Management (OPM) provides no requirements governing the separation of employees occupying excepted positions during trial periods.
- (2) To the extent practicable, it is the policy of the Office of Chief Counsel to treat employees in trial periods the same as those in probationary periods.
- (3) All attorneys, regardless of grade, who are serving their first year of employment with the Office of Chief Counsel are considered to be in a one year trial period. The one year trial period begins with the date of appointment to either an attorney (905 series) or law clerk (904 series) position and is completed one year after the date of the appointment.
- (4) Supervisors should involve the Labor and Employee Relations staff in the early stage of a potential termination of an attorney in a trial period.

30.4.2.2.1.1

(06-12-2006)

**Progress Reviews**

- (1) A formal progress review, which entails completion of *Form 9664*, Performance Appraisal (LD-2CC/IRS), (or some other written document) is required midway through the trial period. Approving officials may request more frequent reviews.
- (2) Appraisals on attorneys serving in a trial period are due no earlier than the beginning of the ninth month and no later than the end of the tenth month, to the appropriate Assistant Chief Counsel or Area Counsel. This time frame assumes that the attorney has been under elements and standards at least 90 days.
- (3) However, if at any time during the 12-month trial period, it appears that an attorney is performing below acceptable standards, it is desirable for the attorney to be promptly informed of the problem by their immediate supervisor.
- (4) The attorneys should be given a fair opportunity to perform at acceptable standards, and should have been put on notice that performance is below acceptable standards.
- (5) If the performance has been below acceptable standards and the appraisal does not reflect the likelihood of sufficient improvement, a discussion should be held with the attorney in which he/she is given the option of either leaving the Office of Chief Counsel voluntarily (by resignation) or having the Office of Chief Counsel initiate action for involuntary separation. At this point, the employee may elect one of the following alternatives:
  - a. He/she may wish to discuss their performance with a higher level of supervision.
  - b. He/she may wish to resign during the trial period; if so, he/she will be released from the employment commitment tenure.

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- c. He/she may decline to resign. In this case, the supervisor should consult with Labor and Employee Relations and with the appropriate management official authorized to terminate an attorney (typically an Associate Chief Counsel or Division Counsel) on how to proceed further.

- (6) In addition to performance, an attorney, at the discretion of the Office of Chief Counsel, may be separated during the trial period for the following reasons:
  - Conduct before his/her appointment, such as the intentional falsification of application forms or pre-appointment documents (usually the result of information discovered during the attorney's background investigation)
  - Conduct after appointment, such as violation of rules of conduct

### 30.4.2.2.1.2 (06-12-2006) **Appeal Rights**

- (1) Allegations that a separation during the trial period was based on race, color, religion, age, gender, national origin, political affiliation, disability, sexual orientation, marital, or parental status should be processed under Chief Counsel's discrimination complaint procedures as described in *CCDM 30.4.4.2, Equal Employment Opportunity, Complaints of Discrimination*.

### 30.4.2.2.2 (06-12-2006) **Probationary Period for Non-attorney Employees**

- (1) New non-attorney employees, who have not completed a full one-year probationary period in the federal government, serve subject to completion of a one year probationary period.
- (2) During the probationary period, the supervisor should closely observe the employee and decide whether:
  - a. The employee's abilities and proficiency conforms to office standards.
  - b. The employee's personality traits (i.e., cooperation, adaptability, initiative, and emotional stability) are satisfactory.
  - c. The employee has the potential for successful Government work.
  - d. The employee has displayed conduct problems.
- (3) If the probationer does not meet these standards, the supervisor should recommend their separation as soon as this determination is made.

### 30.4.2.2.2.1 (06-12-2006) **Separation for Unacceptable Performance or Conduct Occurring After Appointment**

- (1) If, after a reasonable period, it is apparent that an employee is not suited for continued employment, he/she will be separated. There is no minimum length for a trial period — it is whatever amount of time it takes for a supervisor to evaluate the employee's performance and conduct and to arrive at a judgment whether he/she should be retained or separated.
- (2) A written notice issued by an individual with the delegated authority must be issued in order to separate a probationer. Although not required, it is good management practice to provide the employee with 15 days' advance notice of separation. A lesser notice period can be established if circumstances warrant. This notice must contain at least:
  - a. The office's conclusions on the inadequacies of the employee's performance or conduct
  - b. The effective date of the action
  - c. A statement explaining the limited appeal rights to the Merit Systems Protection Board (MSPB) under 5 CFR §1201.3

30.4.2.2.2.2  
(06-12-2006)

**Separation for Conduct  
Occurring Before  
Appointment**

- (1) The Office of Chief Counsel may separate an employee for reasons based in whole or in part on their conduct before employment, such as the intentional falsification of application forms or other pre-appointment documents. This action must be taken by an official with the delegated authority.
- (2) When the separation action is proposed, the employee is entitled to an advance written notice which contains the specific and detailed reasons for the action. A 15-day advance notice period is recommended for most cases.
- (3) The advance written notice must:
  1. Give the reasons, in simple, detailed terms, so the employee is able to understand and reply to them
  2. Inform the employee that he/she may reply in writing and submit affidavits in support of their reply
  3. Identify the person or office to receive the reply and state a reasonable time frame for preparing and returning the reply
- (4) Following the consideration of any oral or written reply, the employee is entitled to notification of the decision as soon as practicable. This written notification must:
  - a. Be delivered at or before the time the decision becomes effective
  - b. Inform the employee of the reasons for the action
  - c. Contain a statement explaining the limited appeal rights to the MSPB under 5 CFR § 1201.3
- (5) Further information regarding removals for conduct occurring before appointment may be obtained from the Labor and Employee Relations Division.

30.4.2.2.2.3  
(06-12-2006)

**Appeal Rights**

- (1) 5 CFR § 1201.3 explains the limited appeal rights to the MSPB for probationary employees.
- (2) Appeals based solely on race, color, religion, age, gender, national origin, political affiliation, disability, sexual orientation, marital, or parental status should be processed under Chief Counsel's discrimination complaint procedures as described in *CCDM 30.4.4.2*, Equal Employment Opportunity, Complaints of Discrimination.

30.4.2.2.3  
(06-12-2006)

**Probationary Period for  
Supervisors and  
Managers**

- (1) This subsection provides procedures on use of the probationary period for non-attorney, competitive service employees who are assigned to supervisory or managerial positions. This probationary period allows management to assess the performance of new supervisors or managers and provides an avenue for returning the employee to a non-supervisory or non-managerial position without using adverse action procedures.
- (2) Probationary periods for new appointments take precedence over managerial or supervisory probationary periods. If an employee is subject to both, completion of the new-appointment probationary period meets the requirements of both periods.

30.4.2.2.3.1  
(06-12-2006)

**Responsibilities During  
the Probationary Period**

- (1) The Office of the Associate Chief Counsel (Finance and Management) is responsible for:

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- a. Determining the non-attorney positions in the Office of Chief Counsel that require an incumbent to serve a probationary period
- b. Notifying the immediate supervisor when an employee is entering a probationary period and the anticipated completion date
- c. Annotating the employee's official records (SF 50, etc.) in accordance with established procedures
- d. Processing decisions to return employees at GS -15 or below to a non-supervisory or non-managerial position

(2) The employee's immediate supervisor is responsible for:

- a. Establishing and discussing written performance requirements with employees serving a probationary period within 30 calendar days after entering the affected position
- b. Ensuring that the employee is provided adequate counseling/information regarding progress during the probationary period
- c. Initiating a recommendation to return the employee to a non-supervisory or non-managerial position at any time during the probationary period that deficiencies in performance warrant this recommendation

30.4.2.2.3.2  
(06-12-2006)

### **Returning Employees to a Non-Supervisory Position**

(1) Vacancy announcements for positions subject to a probationary period will contain the following statement:

"An individual selected for this position who has not satisfactorily completed a managerial/supervisory probationary period must do so. Failure to satisfactorily complete the probationary period will result in being returned to a position of no lower grade and pay than the position held before selection."

- (2) Employees must be given written notice that they will be returned to a non-managerial or non-supervisory position before the effective date. The notice must include sufficient factual information to support the action.
- (3) When an employee is returned to a lower-graded position, the pay is set at the level in the lower grade the employee would have attained if he/she had remained in that position. Grade and pay retention rights do not apply.
- (4) An employee who accepts a lower grade to enter a managerial or supervisory position and does not successfully complete the probationary period must:
  - a. Be re-promoted to the grade previously held, which may be at any location depending on the needs of the Office
  - b. Receive the salary he/she would have attained had he/she stayed at the higher grade, including within-grade increases

30.4.2.2.3.3  
(06-12-2006)

### **Employee Rights**

- (1) Decisions to return employees to their previous or a like position are not grievable and there is no right of appeal.
- (2) Employees may contest whether they are subject to a probationary period through the Chief Counsel's agency grievance procedure. There is no right of appeal.



- (3) Employees removed from a managerial or supervisory position who believe the action was based on discrimination due to race, color, religion, age, gender, national origin, political affiliation, disability, sexual orientation, marital, or parental status may file a discrimination complaint under the Chief Counsel's discrimination complaint procedures described in *CCDM 30.4.4.2*, Equal Employment Opportunity, Complaints of Discrimination.
- (4) Allegations of discrimination based on marital status or partisan political affiliation are appealable to the Merit Systems Protection Board. These appeals must be filed within 30 calendar days of the action.

30.4.2.3  
(06-12-2006)  
**Within-Grade Increases**

- (1) A full- or part-time employee of the Office of Chief Counsel who occupies a permanent position and has not reached the maximum rate of pay for their grade level (step 10) will be advanced to the next higher step provided:
  - a. He/she has completed the required waiting period, which varies depending on the within-grade step already attained

<i><b>For Steps</b></i>	<i><b>Weeks of creditable service in the next lower step</b></i>
2, 3, 4	52 calendar weeks
5, 6, 7	104 calendar weeks
8, 9, 10	156 calendar weeks

- b. He/she has performed at an acceptable level of competence
- c. He/she has not received an equivalent increase (as defined by 5 CFR 531.403) during the waiting period.

**Note:** A high-quality increase is not considered an equivalent increase.

- (2) The waiting period for a within-grade increase begins:
  - On the first appointment as an employee of the Federal Government, regardless of tenure
  - On receiving a promotion or an equivalent increase
  - After a period of non-pay status or break in service (alone or in combination) in excess of 52 calendar weeks, unless the non-pay status or break in service is creditable (i.e., military service)
- (3) A within-grade increase is effective the first day of the first pay period which follows the completion of the required waiting period.

30.4.2.3.1  
(06-12-2006)  
**Acceptable Level of Competence Determinations**

- (1) Acceptable level of competence for within-grade increase purposes means a level of performance of assigned work of at least Fully Successful, i.e., the rating of record or composite rating score equates to a final summary rating of Fully Successful or better.
- (2) An employee's acceptable level of competence determination will be postponed when either of the following conditions are met:
  - a. He/she has not been advised of, and has not worked under, their current elements and standards for at least 90 days (a requirement of the

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appraisal process) and the employee has not been given a performance rating for departing any permanent position within 90 days before the end of the waiting period.

- b. He/she has been reduced in grade because of unacceptable performance and will become eligible for consideration for a within-grade increase within 90 days in the new position.
- (3) No specific written notice is required if an employee is given a positive acceptable level of competence determination.
- (4) The employee's most recent rating of record must support any decision to grant or withhold a within-grade increase. When a within-grade decision is not consistent with the employee's most recent rating of record, a more current rating of record must be prepared.

### 30.4.2.3.2 (06-12-2006)

#### **Negative Determinations and Reconsideration Procedures**

- (1) When the supervisor determines the employee's performance is not at an acceptable level of competence for a within-grade increase, the supervisor will notify the employee in writing. This notice will:
  - a. Give the reasons for the negative determination and the specific areas in which the employee must improve their performance in order to be granted a within-grade increase
  - b. Inform the employee of their right to request that the determination be reconsidered by an appropriate agency official (usually the next highest level supervisor), within 15 calendar days from receipt of the negative determination
- (2) When a negative determination is issued, the employee, or their personal representative, may request a reconsideration of the determination. The following procedures will be followed as established in 5 CFR § 531.410.
- (3) The employee or their representative must request reconsideration of a negative determination in writing within 15 calendar days from receipt of the negative determination. This request may be made to the official who made the determination or to the reconsideration official. The written request must contain the reasons why the determination should be reconsidered.
- (4) An employee in a duty status will be granted a reasonable amount of official time to review the material used to support the negative determination and to prepare a response to the determination.
- (5) The agency official must provide the employee with a prompt written final decision (usually within 15 calendar days).
- (6) When a negative determination is sustained after reconsideration, the employee will be informed in writing of the reasons for the decision. The employee will also be informed of their right to appeal the decision to the MSPB.
- (7) Further information on appeal rights regarding acceptable level of competence determinations is found in 5 CFR § 531.410.

30.4.2.3.2.1  
(06-12-2006)  
**Continuing Evaluation  
after Withholding a  
Within-Grade Increase**

- (1) After a within-grade has been withheld, the employee may be granted the within-grade increase at any time after the supervisor determines the employee has demonstrated sustained performance at an acceptable level of competence. At a minimum, the supervisor must determine if the employee's performance is at an acceptable level of competence after each 52 calendar weeks following the original due date of the within-grade increase.
- (2) An employee should not be retained indefinitely in a position in which their performance is below an acceptable level of competence. If an employee does not bring their performance up to an acceptable level within a year, the Office should consider steps such as reassignment, demotion, or removal.

30.4.2.3.2.2  
(06-12-2006)  
**Effective Date of  
Within-Grade Increase  
after a Negative  
Determination**

- (1) When a negative determination has been issued and the supervisor later certifies that the employee has achieved a sustained level of competence, the within-grade increase is effective the first day of the pay period following the new determination.
- (2) If the reconsideration process results in the employee receiving a within-grade increase, the effective date of the within-grade increase is retroactive to the original due date.
- (3) When a determination has been postponed, but the supervisor certifies the employee's acceptable level of competence at the end of the postponement period, the effective date of the within-grade increase is retroactive to the original due date.

30.4.2.3.2.3  
(06-12-2006)  
**Administrative  
Procedures for  
Withholding a  
Within-Grade Increase**

- (1) When a supervisor is considering a negative determination or a postponement of a within-grade increase, he/she should immediately contact the Labor and Employee Relations staff for assistance, including assistance in drafting all notices to employees regarding within-grade increases mentioned in this section.
- (2) Within-grade increases are automatically generated the pay period before the effective date. In order for the within-grade to be withheld timely, the servicing personnel office must take action to stop the automatic processing. This notification should be at least one full pay period in advance of the effective date. It is important that the supervisor work closely with the servicing personnel office on postponements and negative determinations so the within-grade is not automatically generated.

30.4.2.4  
(06-12-2006)  
**Performance-Based  
Reduction in Grade or  
Removal Actions**

- (1) The Office of Chief Counsel uses a five-level system for assessing performance of employees. The five levels are:
  - Outstanding (5)
  - Excellent/Exceeds Fully Successful (4)
  - Fully Successful (3)
  - Minimally Successful (2)
  - Unacceptable (1)
- (2) A *Critical Element* is a component of a position consisting of one or more duties and responsibilities that contributes toward accomplishing organizational goals and objectives and that is of such importance that unacceptable performance in the element would result in overall unacceptable performance in the position.

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- (3) *Opportunity to demonstrate acceptable performance* (also referred to as an “opportunity period”, “performance improvement plan” or “PIP”) means a reasonable chance for an employee whose performance has been determined to be unacceptable in one or more critical elements to demonstrate acceptable performance in the critical element(s) at issue.
- (4) *Unacceptable performance* means performance that fails to meet established performance standards in one or more critical elements of such employee’s position.
- (5) This subsection covers reductions-in-grade and removals based solely on unacceptable performance by employees who have completed a probationary/trial period. For employees in the bargaining unit, appropriate contract provisions related to subjects in this section must be reviewed. In cases of conflict with this section, the collective bargaining agreement will prevail.
- (6) The Chief Counsel delegation orders contain delegations of authority about personnel issues to Associate Chief Counsels and Division Counsels, including the lowest levels to which such authority can be re-delegated. An official authorized to propose a performance based action cannot be below such level. Further, an official who decides if such action should be taken must be at least one level above the organizational level of the proposing official. See *CCDM 30.3.2, Delegations of Authority and Designations*.
- (7) When documenting an employee’s unacceptable performance, the supervisor may be asked to determine the employee’s acceptable level of competence for a within-grade increase. When an acceptable level of competence determination is due and an action based on unacceptable performance is contemplated, the level of competence determination should be “unable to certify”.

30.4.2.4.1  
(06-12-2006)

### **Performance Counseling**

- (1) When an employee exhibits a pattern of performance indicating deficiencies in a critical element(s), the supervisor should counsel the employee. Specific items in support of the deficiencies should be discussed with the employee. It is recommended that this counseling session be documented by the supervisor in writing and a copy given to the employee.
- (2) If the employee indicates, or the supervisor suspects, that the employee’s performance deficiencies are the result of, or have been affected by, alcoholism, drug dependency, emotional problems, family pressure, or other problems of a personal nature, the supervisor should refer the employee to the Employee Assistance Program (EAP) for counseling and assistance as appropriate. Information about the EAP program can be obtained through the Labor and Employee Relations staff.

30.4.2.4.2  
(06-12-2006)

### **Opportunity Period**

- (1) If the employee’s performance does not improve after the counseling session(s), the supervisor should determine whether the employee’s performance is unacceptable. If so, the supervisor should consider placing the employee on an opportunity period/performance improvement plan.
- (2) An opportunity period begins with the delivery of a letter to the employee notifying the employee about the performance problems and how management intends to assist the employee with these issues. The letter should include:

- a. The critical element(s) and performance standard(s) which are unacceptable and the performance requirements or standards that must be attained in order to demonstrate acceptable performance
  - b. The exact nature of the deficiencies (supporting documents illustrating the deficiencies may be used)
  - c. The fact that failure to become at least minimally successful or failure to sustain that level of performance for the one year following the start of the opportunity period (or performance improvement plan) may result in a proposal to downgrade the employee or separate the employee from the Federal service
  - d. The specific period of time given to demonstrate acceptable performance. The supervisor determines this time based on complexity of the duties, length of experience in the position, prior performance record, training, and any other relevant factors. In most cases sixty to ninety days should be sufficient period to demonstrate acceptable performance.
  - e. The supervisor's commitment to work with the employee and a general description of what this commitment will entail
  - f. The right to have the agency consider any medical condition which he/she believes contributed to their performance problem
- (3) Supervisors should contact Labor and Employee Relations for assistance in drafting an opportunity period letter.
  - (4) If the employee's performance becomes acceptable during the opportunity period (or performance improvement period), he/she should be advised in writing.

30.4.2.4.2.1  
(06-12-2006)

**Unacceptable  
Performance During the  
Opportunity Period**

- (1) If the employee's performance during the opportunity period is unacceptable, the supervisor must consider (in consultation with the official with the delegated authority to propose such action and Labor and Employee Relations) whether the employee's demotion or removal should be proposed.
- (2) Supervisors may also consider alternatives such as:
  - *Reassignment.* For example, assignment back to a former or similar position may be considered when an employee has accepted a reassignment to a new position and encounters performance problems in the new position.
  - *Voluntary Reduction in Grade.* If an employee acknowledges an inability to fulfill the responsibilities of their position, he/she may be placed in a position he/she voluntarily requests (either at the same or lower grade). However, a position must be available, the employee qualified and suitable for the position, and the Office must reasonably determine that the employee will be able to satisfactorily perform in that position.
  - *Retirement/Disability Retirement.* If an employee is eligible to retire (or if the performance problems appear related to a disability), the supervisor may want to raise the possibility of retirement before recommending separation of the employee from the position occupied. However, it must be clear that it is the employee's choice whether or not to pursue retirement.

30.4.2.4.3  
(06-12-2006)

**Employee Rights**

- (1) (1) An employee whose reduction in grade or removal is proposed is entitled to the following:

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- Thirty calendar days advance written notice stating specific instances of unacceptable performance on which the proposed action is based and the critical element(s) involved in each instance of unacceptable performance. The performance standard(s) should also be listed under the unacceptable critical element(s).
  - Representation by an attorney or other representative
  - A reasonable time to answer orally and in writing
  - A final written decision that either sustains, mitigates a proposed removal to a reduction in grade, or withdraws the proposed action. The final decision should be issued to the employee within 30 days after the expiration of the advance notice period.
- (2) All employees are entitled to choose a representative. However, the representative may not be an individual whose priority work assignments would preclude their release from their official duties or whose activities as a representative would:
- Cause a conflict of interest or position
  - Give rise to unreasonable costs to the government
- (3) An employee who wants the Office to consider a medical condition which may have contributed to their unacceptable or below fully successful performance, should submit this information when he/she is placed on an opportunity period. However, this information must be submitted not later than the time limits allowed for the oral and written replies.
- (4) If an employee is under the Civil Service Retirement System (CSRS) and has five years of civilian service, or under the Federal Employees Retirement System (FERS) and has 18 months of civilian service, the Office will supply information on disability retirement. It should be noted that applications for disability retirement do not preclude or delay appropriate personnel actions. In certain limited circumstances, the Office may initiate a disability retirement for an employee and Labor and Employee Relations should be consulted for advice on such matters.

### 30.4.2.4.4 (06-12-2006) **Notice of Proposed Action**

- (1) Supervisors should consult with Labor and Employee Relations for assistance in drafting an advance notice of proposed action based on unacceptable performance.
- (2) Such a notice should include the following:
- a. A statement that the notice is being issued under 5 CFR Part 432
  - b. The specific action proposed, i.e., removal or reduction in grade
  - c. A statement that the proposed action may be taken at any time after 30 calendar days from the date the employee receives the proposed notice
  - d. The critical element(s) that are unacceptable. Specific examples of unacceptable performance involved in the critical element(s) at issue shall be listed. The performance standard(s) should also be listed under the unacceptable or below fully successful critical element(s). The proposal notice may include examples of unacceptable performance which occurred prior to the opportunity period to improve (or performance improvement plan) as long as those instances occurred during 12 months prior to the date of the notice. However, examples of unacceptable performance which occurred during the employee's opportunity must be included.



- e. A statement that the employee was given an opportunity to demonstrate acceptable performance
- f. A statement that the employee has a reasonable time in which to answer orally and in writing and to submit affidavits in support of their reply. The employee must request an oral reply within 15 calendar days of receipt of the proposed action. The oral reply will then be scheduled for a mutually convenient time (usually within 21 days unless extended by the proposing official for good reason).
- g. The name and address of the official to whom any written reply or request for an oral reply should be sent (usually the proposing official)
- h. A statement that the employee has the right to be represented by an attorney or other representative
- i. A statement that the employee has the right to review the material supporting the proposed action and that the employee, upon request, will be furnished a copy of all or any part of the material
- j. A statement that if the employee wishes the agency to consider any medical condition that may have contributed to the unacceptable performance, he/she should submit it within the time allowed for reply
- k. A statement, if the employee is in official duty status, that a reasonable amount of official time will be allowed to review the supporting material, secure affidavits, and prepare a reply to the proposed action and the name and address of the official from whom the time should be requested
- l. A statement that no final decision will be made until the end of the 30 day advance notice and that any replies submitted will be given full consideration
- m. A statement that the employee will be notified in writing of the final decision
- n. A statement regarding the work status of the employee during the advance notice period

30.4.2.4.4.1  
(06-12-2006)  
**Oral Reply**

- (1) An employee has a right to reply personally to the proposed action.
- (2) If an employee chooses to make an oral reply, a verbatim transcript will be made.
- (3) Ordinarily, the oral reply will take place at the employee's post of duty. When this is not practical, the oral reply will be scheduled at a location that will minimize travel expense for the employee and the representative.
- (4) The proposing official, whenever possible, will serve as the oral reply officer. If it is impractical, the proposing official may designate another manager within the same organizational unit who must be of a higher grade and/or rank than the employee making the oral reply. The oral reply officer's primary function is to:
  - Listen
  - Encourage an open and frank presentation
  - Conduct an orderly proceeding
  - Develop and clarify by judicious, non-provocative questions factual matters on which a fair determination can be made
- (5) The oral reply officer must avoid any appearance or inference that the oral reply is a hearing or adversary proceeding. Instead, questions to the employee making the oral reply should be framed to elicit information and it is not necessary for the oral reply officer to justify the reasons contained in the notice of proposed action.

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- (6) Attendance at the oral reply proceeding will normally be limited to:
- The employee and their representative
  - The oral reply officer and a technical advisor from the Labor and Employee Relations staff
  - A court reporter/stenographer retained by the Office

30.4.2.4.4.2  
(06-12-2006)

### The Decision Notice

- (1) Supervisors should consult with Labor and Employee Relations for assistance in drafting a decision letter in an unacceptable performance action.
- (2) The decision on the proposed action should be issued to the employee within 30 days after the date of the expiration of the notice period, although extensions are allowed under 5 USC § 4303(b)(1)(A).
- (3) The decision notice should include the following:
- a. The date of previous advance notice of proposed action based on unacceptable performance
  - b. A reference to any and all replies made by the employee and a statement that these replies were considered. If the employee made no replies, the decision notice should reflect that fact
  - c. The determination reached on each reasons and specification in the proposed action, i.e., whether each is sustained or not sustained
  - d. The nature of the action to be taken
  - e. The effective date of the action. The effective date of the action must follow the employee's receipt of the decision notice. In establishing the effective date, sufficient time must be allowed to ensure delivery of the decision notice, particularly if the employee is in a non-duty status.
- Note:** Removal actions become effective at 12:00 midnight and reduction in grade actions at 12:01 a.m. on the date specified.
- f. If applicable, a statement that the employee may appeal the merits and procedures of the action to the MSPB and that the appeal must be made within 30 days after the effective date of the action. The notice should also contain the address of the appropriate MSPB Office for filing the appeal, the MSPB regulations and a copy of the appeal form.
  - g. If applicable, statement that an appeal based in whole or in part on discrimination, as part of this action, may be appealed to the MSPB. As an alternative, if it is alleged that the action was based in whole or in part on discrimination, an appeal may be pursued through the Chief Counsel discrimination complaint system, within 45 days of the effective date of the action.
  - h. A statement of the applicable grievance rights, if any
  - i. A statement naming the Chief Counsel official from whom further information concerning the appeal procedures can be obtained
  - j. A statement that the Standard Form (SF) 50 is attached or will be forthcoming
  - k. If the employee submitted medical documentation, a statement that this was considered in reaching a decision
- (4) If the decision is made not to reduce in grade or remove the employee and the employee's performance continues to be acceptable for one year from the start of the opportunity period, all references relating to unacceptable performance by the employee will be removed from the office records.



- (5) In the event the employee is not removed or reduced in grade due to improved performance during the opportunity to improve but there are future performance problems within one year from the beginning of the opportunity period, the supervisor should consult with Labor and Employee Relations.

30.4.2.4.4.3  
(06-12-2006)  
**Appeal and Grievance Rights**

- (1) An employee who has been removed or reduced in grade under these procedures may appeal to the MSPB, if one of the following conditions is satisfied:
  - a. He/she is in the competitive service and has completed a probationary or trial period
  - b. He/she is in the competitive service serving in an appointment which does not require a probationary or trial period and has completed one year of current continuous employment in the same or similar positions under other than a temporary appointment of one year or less
  - c. He/she is a preference eligible employee in the excepted service who has completed one year of current continuous employment in the same or similar position(s)
  - d. He/she is a non-preference eligible employee in the excepted service who has completed two years of current continuous service in the same or similar positions in an Executive agency under other than a temporary appointment limited to two years or less.
- (2) A bargaining unit employee who has been removed or reduced in grade due to unacceptable performance and meets one of the categories listed under paragraph (1) may appeal to the MSPB or invoke arbitration under the negotiated agreement with consent of the Union. An employee cannot do both.
- (3) A non-preference eligible employee in the excepted service who lacks two years of current continuous service in the same or similar positions in an Executive agency in other than a temporary appointment limited to two years or less, and is not serving a trial period may appeal removal and reduction in grade decisions through the Chief Counsel agency grievance procedures in *CCDM 30.4.5*, Labor and Employee Relations.

30.4.2.5  
(10-16-2007)  
**Awards Program**

- (1) The Office of Chief Counsel Awards Program is a part of the Treasury Department's Awards Program and shares the Department's purpose of recognizing employees for their contributions to the improvement of government operations. In addition to Treasury awards, incentive awards, Secretarial Honor awards, and external awards, the Office of Chief Counsel has implemented several special and honor award categories over the years. . One such category, the National Awards, presents awards to employees who have accomplished a special achievement and performed their assigned duties at a sustained level of excellence. In addition, the Employee Suggestion Awards are given to those employees who have created and/or implemented a worthwhile suggestion.
- (2) The Awards Program outlined in this subsection will be the only awards program for Chief Counsel. All policies concerning awards and special recognition for achievement are contained in this section.
- (3) The Awards Program covers all Chief Counsel employees at GS/GM-15 and below. SES awards recommendations and approval are subject to the policies and procedures of the Performance Review Board.
- (4) It is the policy of Chief Counsel that:

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- Awards will be given timely
  - Awards will be uniformly and fairly distributed nationwide
  - Awards will have an established maximum and minimum amount based on category
- (5) Associate Chief Counsel/Division Counsel are responsible for administering the Awards Program for their employees, except in the case of the National Awards which will be administered annually at the National level.
  - (6) Associate Chief Counsel/Division Counsel may establish additional non-monetary awards for their employees. The non-monetary awards should be in the form of special certificates limited in scope so as not to detract from the significance and importance of the nationwide awards program. Award programs established must be submitted through the Deputy Chief Counsel (Operations) for approval by the Chief Counsel prior to implementation. The certificates attached to these awards should be procured locally, signed by the Associate Chief Counsel/Division Counsel, and presented at any time.
  - (7) Cash awards and quality step increases are an integral part of the Chief Counsel Awards Program. Supervisors should consider all alternatives when making recommendations.

### 30.4.2.5.1 (10-11-2017)

#### **Nominations and Approval Authority**

- (1) Nominations may be initiated using *Form 9127*, Recommendation for Recognition, at any supervisory level for the various awards in the Awards Program but must be submitted by or approved by Associate Chief Counsel/Division Counsel.
- (2) Award nominations based on a particular case must be free of all references to a taxpayer and the issues involved in the taxpayer's case in order to avoid unintentional disclosure of tax-related information. In most cases, it will not be necessary to attach a copy of a brief or other legal document to the nomination. If, for some reason, the recommending official believes that it is critical that the approving official be aware of the identity of the taxpayer and/or the issue, a separate memorandum may be attached as an appendix to the nomination.
- (3) Associate Chief Counsel/Division Counsel may approve and give incentive, career service, and local awards.
- (4) Associate Chief Counsel/Division Counsel must submit formal recommendations for certain types of awards, such as Treasury Awards and Quality Step Increases (QSI). The Chief Counsel must approve Treasury Awards and recipients should not be advised of their nomination prior to notification of the Chief Counsel's approval. The Associate Chief Counsel (F&M) may approve QSI and recipients should not be advised of the recommendation prior to approval.
- (5) Awardees will receive monetary and non-monetary recognition as indicated by the Associate Chief Counsel/Division Counsel or by the Associate Chief Counsel (F&M).
- (6) Nomination Procedures for National Awards: Annually, the Associate Chief Counsel (F&M) will distribute a call memo for award nominations. This memo will include specific directions for submission. An individual can be nominated for more than one national award, but may not receive more than one national

award annually. Supervisory/managerial employees may be considered for non-supervisory awards based on substantive work in the appropriate program area. Award recipients will be selected by a group of five individuals representing the Office and appointed by the Chief Counsel.

30.4.2.5.2  
(10-16-2007)  
**Funding and Processing  
Awards**

- (1) Each year the total amount available for awards will be determined by the Deputy Chief Counsel (Operations) in consultation with the Associate Chief Counsel (F&M). The allocation to each Associate Chief Counsel/Division Counsel for local and incentive awards will be based on the ratio of salary dollars to total salary dollars, excluding SES. The Deputy Chief Counsel (Operations) will communicate the award allocations to each Associate Chief Counsel/Division Counsel.
- (2) Associate Chief Counsel/Division Counsel will establish maximum and minimum award amounts for incentive and local awards. Each National Award has a prescribed dollar amount.
- (3) In order to provide uniformity, Associate Chief Counsel/Division Counsel may establish award submission due dates within their business unit (unless otherwise specified in the description of the award).
- (4) Associate Chief Counsel/Division Counsel should procure award certificates for incentive, career service, and local awards. Certificates will be signed and presented by Associate Chief Counsel/Division Counsel.
- (5) Associate Chief Counsel/Division Counsel is encouraged to make appropriate arrangements for ceremonious recognition of employees. The National Awards will be presented by the Chief Counsel at an annual ceremony in the National Office.
- (6) Associate Chief Counsel/Division Counsel should submit a copy of each approved award, even non-monetary awards, to the Associate Chief Counsel (F&M). This information is needed to satisfy recurring outside reporting requirements.

30.4.2.5.3  
(06-12-2006)  
**Treasury Awards**

- (1) The *Albert Gallatin Award* is conferred upon retirement to employees who have twenty or more years in Treasury, and whose record reflects fidelity to duty. Awardees receive a certificate and a biographical sketch of Albert Gallatin. The Human Resources Division will request this award for eligible employees in the Headquarters office. Associate Chief Counsel (F&M) employees servicing Area Counsel offices will follow the procedures established by IRS.
- (2) The Associate Chief Counsel/Division Counsel will follow the procedures and criteria outlined in the solicitation memorandum issued for the nomination year for the Legal Division Annual Awards given by the General Counsel to recognize particularly outstanding performance by Treasury attorneys and staff, such as:
  - The *Lonkay Award*, which recognizes GS-14 or higher attorneys who have at least ten years of service as an attorney with the Federal government and who have demonstrated extraordinary dedication and professional expertise in the performance of their duties over the past five years

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- The *Excellence in Legal Support Award*, which recognizes non-attorney employees who have demonstrated the most outstanding professional qualities in providing support to attorneys in the Legal Division
- The *Excellence in Management Award*, which recognizes senior attorneys who have demonstrated the most outstanding ability to manage

### 30.4.2.5.4 (11-18-2011)

#### **Office of Chief Counsel National Awards Program**

- (1) The Office of Chief Counsel National Awards are given in four categories:
  - Excellence
  - Work Products
  - Skills
  - Training
- (2) The Excellence Awards consist of the following:
  - Attorney of the Year – Chief Counsel Robert H. Jackson
  - Manager of the Year – Chief Counsel E. Barrett Prettyman Memorial Award
  - Attorney Excellence Award – Chief Counsel Fred Goldberg, Jr. Award
  - Excellence in Management Award – Chief Counsel N. Jerold Cohen Award
  - Superior Paralegal Support – Chief Counsel Stuart E. Siegel Award
  - Excellence in Administrative Services – Chief Counsel Robert M. Miller Award
  - Exceptional Professional Services Award – Chief Counsel Lester R. Uretz Award
  - Outstanding Support to the Office of Chief Counsel Award – Sheldon S. Cohen (IRS), Mitchell Rogovin (DOJ), Kenneth W. Gideon (Treasury) Awards
- (3) The Work Product Awards consist of the following:
  - Legal Opinions – Chief Counsel K. Martin Worthy Award
  - Litigation – Chief Counsel B. John Williams Award
  - Technical Guidance (PLRs, Published Guidance, Legislation, FSAs, TAMs, Notices) – Chief Counsel Stuart L. Brown Award
- (4) The Skills Awards consist of the following:
  - EEO/Diversity Award – Chief Counsel Nelson T. Hartson Memorial Award
  - Innovation (Technology, Work Process) – Chief Counsel Donald Korb Award
  - Collaboration/Outreach Award (Working Across Functional Lines) – Chief Counsel A. A. Ballantine Award
  - Customer Service – Chief Counsel Abraham N.M. “Hap” Shashy, Jr. Memorial Award
- (5) The Training Awards consist of the following:
  - Outstanding Instructor Award – Chief Counsel Lee H. Henkel, Jr. Award
  - Outstanding Mentor Award – Chief Counsel William E. Nelson Award

- (6) The amount of the awards, the number of each type bestowed, the description of eligibility for each award, and the criterion for each award are contained in Exhibit 30.4.2-1.

30.4.2.5.5  
(06-12-2006)  
**Career Service Award**

- (1) The *Career Service Award* is presented in the 5th through 50th year of service, at 5-year intervals.
- (2) Certificates are presented every five years and a pin will accompany the certificate on the 10th through 20th year of service.
- (3) Plaques are presented on the 25th through the 50th year of service. Typically an employee will receive only one plaque, and a year plate that attaches to the plaque will be presented for subsequently achieved milestones.

30.4.2.5.6  
(06-12-2006)  
**Incentive Awards**

- (1) This subsection provides information about the four types of incentive awards in the Office of Chief Counsel.

30.4.2.5.6.1  
(06-12-2006)  
**Performance Award**

- (1) A *performance award* is given to employees for high-level performance of duties as reflected in the most recent rating of record. This type of recognition is appropriate when the employee's performance clearly shows that their overall performance has substantially exceeded acceptable job requirements. Awardees receive a lump sum cash payment and a certificate.
- (2) A *Quality Step Increase (QSI)* may be given in those circumstances where an employee's performance exceeds that rewarded by a performance award. Since a QSI increases an employee's rate of basic pay through an additional within-grade increase, it should be given to recognize and reward employees who display continuing outstanding performance. A QSI may only be given upon the written approval of the Associate Chief Counsel (F&M).
- (3) Careful consideration should be given to each nomination for a quality step increase. It may be granted only when:
  - a. An employee received a summary performance rating at the highest level on their most recent appraisal
  - b. It is known that the employee will remain in the position, or in a similar position at the same grade level in which his or her performance can be expected to continue at the same level of effectiveness, for at least 60 days from the date of the award
  - c. The employee has not received a quality step increase within the preceding 52 consecutive calendar weeks
- (4) The decision to grant a QSI to an employee must be supported by a supplemental written statement setting forth the reasons for granting the QSI when the appraisal is more than 60 days old.

30.4.2.5.6.2  
(06-12-2006)  
**Special Act Award**

- (1) A *special act award* is appropriate when an employee, or group of employees, performs beyond expectations on a specific assignment or aspect of an assignment or job function. The special act must have been connected with or related to official employment, in the public interest, and so significant that special recognition is justified.

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- (2) A special act is a single action or series of actions of relatively short duration either within or outside the normal duties performed by the employee(s) and differs from superior performance since sustained overall performance is not involved.

30.4.2.5.6.3  
(10-16-2007)

### **Suggestion Award**

- (1) The Employee Suggestion Program provides employees with the opportunity to submit constructive proposals that identify and describe a specific need for improvement, and propose a solution. If the suggestion is adopted after evaluation of the proposal, the employee may receive an award.
- (2) Further information on the Employee Suggestion Program may be found in *CCDM 30.7.4*, Programs and Special Topics.

30.4.2.5.7  
(06-12-2006)

### **Local Awards**

- (1) Local awards recognize employees within their Associate Chief Counsel/ Division Counsel area. Each business unit defines the criteria for their Local Awards Program.

30.4.2.5.8  
(06-12-2006)

### **External Awards**

- (1) External awards are monetary and non-monetary awards sponsored by organizations external to Treasury, such as the Innovations in American Government Award from the John F. Kennedy School of Government at Harvard University and the Younger Federal Lawyer Award from the Federal Bar Association. Individual nomination requests are solicited throughout the year.



**Exhibit 30.4.2-1 (11-18-2011)**  
**Chief Counsel National Awards****Excellence Awards****Attorney of the Year – Chief Counsel Robert H. Jackson Award**

- *Amount:* Up to \$10,000
- *Number:* 1 award
- *Eligibility:* All non-management attorneys and tax law specialists. An employee may not be given both this and another national award in the same fiscal year.
- *Award Criteria:* The employee's performance must be the most exemplary of the nominees. Specifically, the candidate must possess professional excellence, leadership, and character, and have made especially noteworthy contributions to the Office's role as counsel to the Internal Revenue Service. The employee's performance should significantly exceed what is expected of an employee of the same grade level. Consideration may also be given to past achievements or cumulative superior performance over the years.

**Manager of the Year – Chief Counsel E. Barrett Prettyman Memorial Award**

- *Amount:* Up to \$10,000 each
- *Number:* 2 awards (one legal, one non-legal)
- *Eligibility:* All employees who provide direct-line managerial and supervisory leadership to subordinate personnel. An employee may not be given both this and another national award in the same fiscal year.
- *Award Criteria:* The manager's performance must be the most exemplary of the nominees. Specifically, candidates should demonstrate outstanding leadership abilities such as fostering employee growth, identifying potential, inspiring achievement, being fair and impartial, extending trust and building confidence. This award recognizes one legal and one non-legal individual who is able, through trust, confidence and sensitivity, to inspire those whom he/she leads. Consideration may also be given to past achievements or cumulative superior performance over the years.

**Attorney Excellence Award – Chief Counsel Fred Goldberg, Jr. Award**

- *Award:* Up to \$5,000 each
- *Number:* 6 awards
- *Eligibility:* All career, non-management attorneys and tax law specialists in the Office of Chief Counsel. An attorney may not be given both this award and another national award in the same fiscal year.
- *Award Criteria:* The Chief Counsel offers these awards to recognize significant contributions to the mission of the Office, such as outstanding work product, achievement and diligence. The act should further exemplify the rich history and tradition of excellence that is the hallmark of the Office of Chief Counsel. The act should also represent a significant contribution to the Office, special achievement, or cost savings to the Office. The awards are named after former Chief Counsel whose leadership and experience provide the foundation for current, continued success.

## 30.4 Personnel Administration, Training, and Equal Employment Opportunity

### Exhibit 30.4.2-1 (Cont. 1) (11-18-2011)

#### Chief Counsel National Awards

##### Excellence in Management Award – Chief Counsel N. Jerold Cohen Award

- *Amount:* Up to \$5,000 each
- *Number:* 4 awards (three legal and one non-legal)
- *Eligibility:* All employees who provide direct-line managerial and supervisory leadership to subordinate personnel. An employee may not be given both this and another national award in the same fiscal year.
- *Award Criteria:* The manager's performance should significantly exceed what is expected of a manager of the same grade level. Candidates should demonstrate outstanding leadership abilities. For example, fostering employee growth, identifying potential, inspiring achievement, being fair and impartial, extending trust and building confidence. These awards recognize those who are able, through trust, confidence and sensitivity, to inspire those whom they lead. The awards are named after former Chief Counsel whose leadership and experience provide the foundation for current, continued success. Consideration may also be given to past achievements or cumulative superior performance over the years.

##### Superior Paralegal Support – Chief Counsel Stuart E. Siegel Award

- *Award:* Up to \$2,500 each
- *Number:* 3 awards
- *Eligibility:* All employees in a paralegal position (job series 950)
- *Award Criteria:* The paralegal's performance should significantly exceed what is expected of a paralegal of the same grade level. The act for which they are nominated should be outside normal performance and should not be recurring in nature. The act should represent a significant contribution to the Office, special achievement, or cost savings to the Office.

##### Excellence in Administrative Services – Chief Counsel Robert M. Miller Award

- *Award:* Up to \$1,500 per team or individual
- *Number:* 3 awards (individual or team)
- *Eligibility:* All employees who provide support services (in a non-supervisory capacity) to the management, litigation, technical, and advisory staffs. Eligible employees include clerical and administrative personnel.
- *Award Criteria:* This award is intended for career administrative staff between GS-5 and 9 levels. The employee's performance should significantly exceed what is expected of an employee of the same grade level. Candidates should possess a high degree of all the attributes and skills requisite for their position, inspiring others to achieve that same excellence. In addition to the length-of-service and grade-level requirements, the individuals nominated for these awards must have:
  - demonstrated high-quality performance highlighted by a cooperation and efficiency,
  - received an outstanding performance rating during the current appraisal period, and
  - displayed a potential for advancement.



**Exhibit 30.4.2-1 (Cont. 2) (11-18-2011)**  
**Chief Counsel National Awards**

**Exceptional Professional Services Award – Chief Counsel Lester R. Uretz Award**

- *Award:* Up to \$2,500 per team or individual
- *Number:* 3 awards (individual or team)
- *Eligibility:* All career Chief Counsel Specialists, Analysts, Area Managers, Office Managers, Support Team Leaders, and Administrative Officers
- *Award Criteria:* This award recognizes superior achievements and contributions by non-legal professionals in the Office of Chief Counsel. Specifically, nominees must demonstrate a high level of, innovative and efficient work process, support services, leadership, motivation, and provide outstanding customer service. They must be detail oriented, results driven, and significantly contribute to the efficiency of the Office. The employee's performance should significantly exceed what is expected of an employee of the same grade level. Consideration may also be given to past achievements or cumulative superior performance over the years.

**Outstanding Support to the Office of Chief Counsel Award (DOJ, IRS, and Treasury Attorneys) – Sheldon S. Cohen (IRS), Mitchell Rogovin (DOJ), Kenneth W. Gideon (Treasury) Awards**

- *Amount:* Recognition only
- *Number:* Variable
- *Eligibility:* The Chief Counsel offers this award to DOJ and Treasury attorneys and managers who, through the course of business, provide outstanding support to the Office of Chief Counsel.
- *Award Criteria:* This award recognizes superior abilities to provide support to the Office of Chief Counsel. Nominees for this award are recognized for significant contributions to agency-wide and interagency work, and establishing interagency relationships.

**Work Product Awards**

**Legal Opinions – Chief Counsel K. Martin Worthy Award**

- *Amount:* Up to \$2,500 each
- *Number:* 4 team awards
- *Eligibility:* All attorneys, tax law specialists, economists, program analysts and internal revenue agents involved in providing advisory services to IRS or other Chief Counsel functions in programs and in specific case matters
- *Award Criteria:* This award recognizes significant contributions in providing outstanding advisory services to clients. Performance should significantly exceed what is expected of an employee of the same grade level.

## 30.4 Personnel Administration, Training, and Equal Employment Opportunity

### Exhibit 30.4.2-1 (Cont. 3) (11-18-2011)

#### Chief Counsel National Awards

##### Litigation – Chief Counsel B. John Williams Award

- *Amount:* Up to \$5,000 each
- *Number:* 4 team awards
- *Eligibility:* All attorneys directly assigned to the litigation of cases. Qualified nominees may receive the award in consecutive years.
- *Award Criteria:* This award recognizes outstanding trial work, and substantial contributions that Special Trial Attorneys and Senior Trial Attorneys make to the Office of Chief Counsel. Specifically, a nominee should have demonstrated an unusually high level of expertise and professionalism in trial work, handling the most complex and significant cases. Performance should significantly exceed what is expected of an employee of the same grade level.

##### Technical Guidance (PLRs, Published Guidance, Legislation, FSAs, TAMs, Notices) Chief Counsel Stuart L. Brown Award

- *Amount:* Up to \$3,500 per individual or team
- *Number:* 4 awards (individual or team)
- *Eligibility:* All attorneys and tax law specialists, involved in the development of private letter rulings, legislation, published guidance, field service advice, technical advice memoranda and notices
- *Award Criteria:* This award recognizes superior work product that significantly advances the mission of the Office of Chief Counsel. Specifically, nominees for this award demonstrate an outstanding ability to produce a superior work product, or products that assist taxpayers in understanding their responsibilities under the tax code, or assists Chief Counsel attorneys provide better advice to their client. Performance should significantly exceed what is expected of an employee of the same grade level.

#### Skills Awards

##### EEO/Diversity Award – Chief Counsel Nelson T. Hartson Memorial Award

- *Amount:* Up to \$2,500 each
- *Number:* 2 awards (one legal and one non-legal)
- *Eligibility:* All employees
- *Award Criteria:* Employees may qualify for this award based on performance which demonstrates actions that significantly advance Counsel's EEO and Diversity program. Examples: EEO special emphasis programs, Diversity and Equal Employment Opportunity Advisory Committee, counseling, recruiting, and outreach. The employee's performance should significantly exceed what is expected of an employee of the same grade level.

**Exhibit 30.4.2-1 (Cont. 4) (11-18-2011)**  
**Chief Counsel National Awards****Innovation (Technology, Work Process) – Chief Counsel Donald Korb Award**

*Amount:* Up to \$2,500

*Number:* 4 awards ((three legal and one non-legal)

*Eligibility:* All employees

*Award Criteria:* Given to recognize an individual who has demonstrated or created innovation concerning the use of technology or improved business processes. It is anticipated that the rewarded activity would benefit the office beyond the employee's immediate work area or provide a model for adoption by other offices. The act for which they are nominated should be outside normal performance and should not be recurring in nature. The act should represent a significant contribution, special achievement, or cost savings to the Office.

**Collaboration/Outreach Award (Working Across Functional Lines) – Chief Counsel A. A. Ballantine Award**

*Amount:* Up to \$2,500 each

*Number:* 2 awards (individual or team)

*Eligibility:* All Chief Counsel Attorneys

*Award Criteria:* Given to an attorney that has successfully reached across lines within Counsel or into other agencies to form new connections or enhanced working relations. It is anticipated that the effort would be more than the normal coordination required by current work procedures. For example, reaching across Counsel lines (two or more division counsel, two or more associate chief counsel; division counsel and associate chief counsel; creating new intra-Counsel connections to facilitate new processes such as pre-filing agreements and industry issue resolution projects; reaching out to other agencies (US Trustee; US Attorney; Social Security Administration; Financial Management Services), and collaborating successfully with other functional areas in Counsel on litigation, and other types of work products. The employee's performance should significantly exceed what is expected of an employee of the same grade level.

**Customer Service – Chief Counsel Abraham N.M. “Hap” Shashy, Jr. Memorial Award**

*Amount:* Up to \$2,500

*Number:* 5 awards (three legal and two non-legal)

*Eligibility:* All Counsel employees

*Award Criteria:* This award recognizes outstanding support of internal clients as well as the Office's client, the IRS. Nominees for this award are exemplary and provide outstanding customer service. Specifically, candidates must demonstrate a high degree of prompt and professional service, possess outstanding interpersonal skills, a command of the subject matter, and significantly contribute to the efficiency of the Office. The employee's performance should significantly exceed what is expected of an employee of the same grade level.

**Exhibit 30.4.2-1 (Cont. 5) (11-18-2011)****Chief Counsel National Awards****Training Awards****Outstanding Instructor Award – Chief Counsel Lee H. Henkel, Jr. Award**

*Amount:* Up to \$2,500

*Number:* 2 awards

*Eligibility:* All attorneys who instructed in-house, classroom training programs lasting more than two days as part of an instructor cadre

*Award Criteria:* Candidates are nominated by an Associate or Division Counsel. Nominees will be considered by the board appointed by the Chief Counsel. This award recognizes outstanding platform skills, as well as outstanding abilities in the creation of highly effective presentations and adult learning theories.

**Outstanding Mentor Award – Chief Counsel William E. Nelson Award**

*Amount:* Up to \$2,000 each

*Number:* 5 awards (three legal and two non-legal)

*Eligibility:* All Counsel employees

*Award Criteria:* This award recognizes employees who demonstrate exceptional mentoring capabilities, and outstanding efforts toward fostering growth and development in fellow employees. For example, showing the ability to recognize an individual's potential, assisting them in applying their gifts and talents in ways that inspire confidence with noticeable improvement in performance.