



Shutdown and Recall

Frequently Asked Questions (FAQs)

| ✓ Category ↑ | Question | Answer |
|--------------|---|---|
| After Lapse | How do I know when the government shutdown is over? | During the furlough, you may get information from the media about the status of the furlough. You may also call the IRS Hotline at 1-866-743-5748, or TTY at 1-866-924-3578 for information. Campus employees should use your emergency hotline procedures specific for your campus. Information is also available at www.irs.gov , type "employee emergency" in the search box. |
| After Lapse | When am I required to report back to work? | As established in Article 48 of the 2016 National Agreement, employees are expected to report to work no later than four hours after that announcement is posted. If the four hours are after the end of the employee's established tour of duty, the employee can report to work the beginning on the next scheduled workday. We anticipate that the end of the government shutdown will be widely covered in the media. You can go to www.irs.gov/employee or call the IRS employee hotline at 866-743-5748 (TTY at 866-924-3578) for more information. Campus employees should use your emergency hotline procedures specific for your campus. Information is also available at www.irs.gov type "employee emergency" in the search box |
| After Lapse | When should I report back to duty if the IRS reopens on my regular day off? | If the IRS resumes normal activities on your regular day off, you should report to duty at the start of your next scheduled workday. For example, if the IRS resumes normal activities on the second Thursday in the pay period and an employee on an alternative work schedule has that day established as their regular day off in their established tour of duty, he or she should report on the next scheduled workday. |
| After Lapse | When should I report back to duty if I am an intermittent employee? | You should report back to duty as directed by your manager. |

| ✓ Category ↑ | Question | Answer |
|--------------|---|--|
| After Lapse | What if I cannot make it back to duty? | Talk to your manager. Managers are also encouraged to allow unscheduled telework for employees with an approved telework agreement on the first workday following the end of the shutdown. |
| After Lapse | What if I had previously approved leave scheduled on that day? | If you had previously approved leave scheduled on that day, you may still take it. HCO recommends you contact your supervisor to communicate your plans. |
| After Lapse | What is my established tour of duty? | Your established tour of duty is the official schedule of scheduled calendar days and hours approved by your manager and documented in SETR. |
| After Lapse | What do I need to do when I return? | You should update you email and phone "out of office" message, and review and update your time. Your manager will let you know if you need to perform any additional specific activities. |
| After Lapse | Are Essentials required to report to work during the furlough even if you're sick, i.e. the flu? | As stated on the Furlough Excepted Notice letter: "The Service will consider an employee's request not to work during the furlough period due to hardship. You should notify your supervisor upon receipt of this notice, or as soon thereafter as possible, if you intend to request not to work during the furlough period due to a hardship." This applies to excepted employees unable to work due to illness. |
| After Lapse | If you are scheduled to telework on the day that the shutdown is over.....are you allowed the 4 hours to log on to your system, or is the 4 hour rule only valid for employees who will be reporting to their official POD? | As established in Article 48 of the 2016 National Agreement, employees are expected to report to work no later than four hours after the announcement is posted to resume duties. |
| After Lapse | I am a telework employee, when am I expected to report to work? | As established in Article 48 of the 2016 National Agreement, employees are expected to report to work no later than four hours after the announcement is posted to resume duties. |
| After Lapse | My tour of duty (e.g., TOD 8am-4:30pm (PST)) began after the IRS resumed activities. When am I expected to report to work? | As established in Article 48 of the 2016 National Agreement, employees are expected to report to work no later than four hours after the announcement is posted to resume duties. |
| Compensation | | |

| ✓ Category ↑ | Question | Answer |
|---------------------|--|---|
| | What is the 3-digit Federal Agency Identification Code IRS employees should use when completing the Form SF-8? | The 3-digit Federal Agency Identification Code for the Department of Treasury is 410. IRS employees should use this code when completing the Form SF-8. |
| Compensation | May an employee volunteer to do his or her job on a non-pay basis during a furlough period? | No. The Agency may not accept the voluntary services of an individual. (31 U.S.C. 1342) |
| Furlough Procedures | How do contractors get information during a shutdown? | Prime vendors will be notified by email to visit the IRS website to learn if their contract is excepted. In the event of a lapse in appropriation, all vendors and business units requiring Procurement support will be advised to contact the Procurement PPS email account. Proc.PPS@irs.gov or call (240) 613-7475. |
| Furlough Procedures | Will all IRS buildings remain open during furlough? | Some will and some will not. During furlough, all IRS-owned buildings will be open and will have standard utilities and janitorial services. Taxpayer Assistance Centers (TAC Offices) will be closed. Federal buildings will be operating under weekend procedures, and employee/bags may be subject to search. Cafeterias and snack bars will be open but with limited offerings. Exception: The Martinsburg ECC and Main IRS cafeterias and snack bars will be closed. |
| Furlough Procedures | During a furlough, will mail delivery continue to IRS offices? | The U. S. Postal Service will continue normal operations during a shutdown. Routine mail service will continue to the fifty-nine (59) sites covered by the national mail contract as well as the courier service to the twenty-six (26) sites covered by individual contracts. Campus mail, along with NCFB and DC locations will continue to be picked up and delivered by excepted employees. |
| Furlough Procedures | Can orderly shutdown activities be conducted from a Telework location? | Employees may conduct orderly shutdown activities from their remote telework location. As a general rule, employees working remotely are not required to come into the office to perform shutdown activities, unless otherwise required by their manager/business unit. Check with your manager/supervisor for additional guidance. |
| Furlough Procedures | If the government shuts down, should an employee conduct orderly shutdown activities on their AWS day? | No. Employees should conduct orderly shutdown activities on their next regularly scheduled work day. |

| ✓ Category ↑ | Question | Answer |
|---------------------|--|--|
| Furlough Procedures | If the shut down occurs, are employees required to report to work on Friday for shut down procedures. What about those employees who's AWS day off falls on a Friday. Will they be required to come into the office? | If Friday is your AWS off day, you are not required to perform shutdown activities on Friday. Shutdown activities must be conducted on the employees next work day. Refer to the FAQs for additional guidance. |
| Furlough Procedures | During the shutdown, will essential employees who continue to work get some type of incentive, ie. more pay, time off, bonus, etc, if the non-essential employees who don't work get paid? | No. The following is from the OPM website. Agencies will incur obligations to pay for services performed by excepted employees during a lapse in appropriations, and those employees will be paid after Congress passes and the President signs a new appropriation or a continuing resolution. For furloughed employees, Congress determines whether they will receive pay for the furlough period. During the January and February 2018 shutdowns, Congress determined furloughed employees would be paid. |
| Furlough Procedures | Are 7114 meetings required for shutdown furloughs due to lapse in appropriations? | 7114 meetings are not required for shutdown furloughs due to lapse in appropriations. |
| Furlough Procedures | As an excepted employee, can you Telework or do you have to come into your assigned POD? | Excepted employees with an approved Telework agreement can work at their telework site unless otherwise required by their manager/business unit. The Law requires (and IRS policy) that all teleworkers must have a telework agreement. |
| Furlough Procedures | If an employee is on a temporary assignment or detail to a non-excepted position, but their home base is excepted would they be required to report back to their "home base" as an excepted employee? | Per OMB Guidance for Shutdown Furloughs, "Detailed employees remain officially assigned to their permanent positions during the detail. During a shutdown furlough, each agency will determine the status of their employees on detail within the agency or to another agency. Home and receiving agencies should carefully consult about what activities are appropriate for a detailee to perform during a funding lapse to ensure that the activities are consistent with the reasons why the agency designated them as "excepted." |
| Furlough Procedures | In the event of a lapse in appropriations, is the Agency required to provide 30 calendar days advance written notice and an opportunity to respond prior | No. The customary 30-day advance notice period and opportunity to answer are suspended under the provisions of 5 CFR 752.404(d)(2). |

| ✓ Category ↑ | Question | Answer |
|---------------------|--|---|
| Furlough Procedures | to issuing a decision to furlough? | While an employee must ultimately receive a written notice of decision to furlough, it is not required that such written notice be given prior to effecting the emergency furlough, although it is recommended. Advance written notice (including through email) is preferable, but when prior written notice is not feasible, then any reasonable notice (e.g., telephonic, oral, personal email, or by mail promptly after the furlough) is permissible when the furlough decision is made. However, a written notice of decision to furlough must be provided as soon as possible after the furlough begins. |
| Furlough Procedures | Will excepted employees receive the same furlough notice as furloughed employees? | Yes, However, employees that are excepted from furlough will receive a separate notice informing them of their status and the expectations during the funding lapse. |
| Furlough Procedures | How should employees secure working documents and records and Protection of Personally Identifiable Information (PII)? | Prior to leaving the office, all employees should take steps to ensure that records containing PII or classified information are secured in designated storage areas to prevent unauthorized access. |
| Furlough Procedures | Are excepted employees who are NOT on a current telework agreement, allowed to work from home during a furlough? | No, the Law requires (and IRS policy) that all teleworkers must have a telework agreement. |
| Furlough Procedures | Can employees use government email accounts or mobile devices to communicate while on furlough? | If you are on furlough, you should not use your government issued mobile phone or log into your government account through remote access. You should regularly check www.irs.gov/employee and IRS Hotline at 866-743-5748 option 3 for shutdown information. |
| Leave and Benefits | May an excepted employee take previously approved paid time off or be granted new requests for paid time off during a shutdown furlough? | No. When an excepted employee is not working or not performing excepted activities in compliance with the Antideficiency Act, he or she cannot be in a pay status. Excepted employees must be either performing excepted activities or furloughed during any absence from work. The furlough must be documented by a furlough notice. If an excepted employee refuses to report for work after being ordered to do so, he or she will be considered to be absent without |

| ✓ | Category ↑ | Question | Answer |
|---|--------------------|---|--|
| | | | leave (AWOL) and will be subject to any consequences that may follow from being AWOL. |
| | Leave and Benefits | May an employee not excepted (furloughed) take previously approved paid time off or be granted new requests for paid time off during a shutdown furlough? | No. All paid time off during a shutdown furlough period must be cancelled because the requirements to furlough supersedes leave and other paid time off rights. The Antideficiency Act (31 U.S.C. 1341 et se.) does not allow authorization of any expenditure or obligation before an appropriation is made, unless authorized by law. Paid time off creates a debt to the Government that is not authorized by the Act. Therefore, agencies are instructed that during a shutdown furlough, all paid time off must be cancelled. |
| | Leave and Benefits | May an employee work during the furlough period to accumulate religious compensatory time off hours for religious observances? | No, an employee who is not exempt or excepted may not work during the furlough period, even to accrue religious compensatory time. However, an excepted employee may work additional hours for religious purposes if the employee is performing excepted activities, though the employee may not use those hours until after the lapse in appropriations is over. |
| | Leave and Benefits | If an employee is scheduled to take approved unpaid leave during a shutdown furlough, should the agency provide the employee with a furlough notice? | It depends. If the employee is not expected to work during the furlough period (e.g., a 1-year period of leave without pay to accompany a military spouse overseas), then agencies are not required to provide the employee with a furlough notice. If, however, the employee is scheduled to return from unpaid leave to Federal service during the furlough period, the employee should be provided with a furlough notice (effective on the date of scheduled return), unless the employee is expected to be at work performing an excepted activity. |
| | Leave and Benefits | If an employee is scheduled to take unpaid leave under the Family and Medical Leave Act (FMLA) during a shutdown furlough, should the agency provide the employee with a furlough notice? | It depends. If the employee is not expected to work during the furlough period (e.g., an employee who has just given birth and has requested 12 weeks of unpaid leave (leave without pay (LWOP)) under the FMLA), the agency is not required to provide the employee with a furlough notice. If, however, the employee is scheduled to return from LWOP to Federal service during the furlough period, the employee should be provided with a furlough notice (effective on the date of scheduled return), unless the employee is expected to be at work performing an excepted activity. An employee on LWOP under FMLA during a shutdown furlough may not later substitute paid time off for the days of LWOP. |
| | Leave and Benefits | Does LWOP under FMLA that is scheduled to be taken during a shutdown furlough period count toward the | No. |

| ✓ Category ↑ | Question | Answer |
|--------------------|--|---|
| Leave and Benefits | employee's 12-week FMLA leave entitlement? | Yes. With agency approval, excepted employees may earn compensatory time off and/or credit hours subject to requirements found in 5 U.S.C. 5543 and 6120-6133; 5 CFR 550.114, 551.531, and part 610, subpart D; or other applicable authority. Each agency is responsible for approving the number of hours an excepted employee can work related to the performance of excepted activities. Employees will not be permitted to use earned compensatory time off or credit hours during the shutdown period. |
| Leave and Benefits | May an excepted employee be permitted to earn compensatory time off and credit hours (under flexible work schedules) during the shutdown period? | Yes. With agency approval, excepted employees may earn compensatory time off and/or credit hours subject to requirements found in 5 U.S.C. 5543 and 6120-6133; 5 CFR 550.114, 551.531, and part 610, subpart D; or other applicable authority. Each agency is responsible for approving the number of hours an excepted employee can work related to the performance of excepted activities. Employees will not be permitted to use earned compensatory time off or credit hours during the shutdown period. |
| Leave and Benefits | Are employees who are not excepted from the furlough allowed to take paid leave or other paid time off during periods when other employees are performing work necessary for an orderly suspension of agency operations? | No. All paid leave or other paid time off is cancelled during a period when a lapse in appropriations is in effect. There is no authority to obligate funds for paid time off during a lapse in appropriations. Employees who are not exempt or excepted from the furlough are allowed to perform minimal activities as necessary to execute an orderly suspension of agency operations related to non-excepted activities. Being on paid leave is not an activity necessary to execute an orderly suspension of agency operations. Agencies should determine on a case-by-case basis whether it is necessary to require employees who had been scheduled to take paid time off to report to duty to perform orderly suspension activities. |
| Leave and Benefits | Can an employee obtain a loan from their Thrift Savings Plan (TSP) account while in a nonpay status? What happens if an employee has a TSP loan and is placed in a non-pay status? | Employees should refer to the TSP Publication- Effect of Non-Pay Status on Your TSP Account or contact their agency representative for information. |
| Leave and Benefits | Is furlough considered a break in service? | No. The employee is in a non-pay, non-duty status for those days/hours while on furlough. However, extended furlough may affect the calculation of creditable service for certain purposes. |
| Leave and Benefits | Will an employee continue to be covered under the Federal Employee Health Benefits (FEHB) program? | Yes. The employee's FEHB coverage will continue even if an agency does not make the premium payments on time. Since the employee will be in a non-pay status, the enrollee share of the FEHB premium will accumulate and be withheld |
| Leave and Benefits | What will happen to employees who would have | For employees who, on or before the requested retirement date, submitted some notice of their desire to retire, agencies should, when the lapse in appropriations ends, make the retirement |

| ✓ Category ↑ | Question | Answer |
|--------------------|--|---|
| | retired while their agencies were shut down? | effective as of the date requested. The retirement request may be informal (such as a letter requesting retirement), and can be either mailed or personally submitted to the agency. Any additional required paper work such as the formal retirement application form may be completed when the agency reopens. No time spent by the retiree in such actions after the effective date of the retirement may be considered as duty time, since the individual would no longer be an employee of the agency. |
| Leave and Benefits | May employees take other jobs while on furlough? | While on furlough, an individual remains an employee of the Federal Government. Therefore, executive branch-wide standards of ethical conduct and rules regarding outside employment continue to apply when an individual is furloughed (specifically, the executive branch-wide standards of ethical conduct (the standards), at 5 CFR part 2635). In addition, there are specific statutes which prohibit certain outside activities, and agency-specific supplemental rules that require prior approval of, and sometimes prohibit, outside employment. |
| Leave and Benefits | Are employees entitled to unemployment compensation while on furlough? | It is possible that furloughed employees may become eligible for unemployment compensation. State unemployment compensation requirements differ. Some States require a 1-week waiting period before an individual qualifies for payments. In general, the law of the State in which an employee's last official duty station in Federal civilian service was located will be the State law that determines eligibility for unemployment insurance benefits. (See the Department of Labor website "Unemployment Compensation for Federal Employees" at Unemployment Compensation for Federal Employees, Employment & Training Administration (ETA) - U.S. Department of Labor.) Agencies or employees should submit questions to the appropriate State (or District of Columbia) office. The Department of Labor's website provides links to individual State offices at Unemployment benefits CareerOneStop. A list of Federal Identification Codes (FIC) needed for unemployment compensation applications You may obtain your latest W-2 form and Earning and Leave statement from the National Finance Center by accessing your Employee Personal Page. If you forgot your user name or password, you may use the automated tools to request them online or by email. Employees who do not have an alternate email address established and cannot retrieve their password may contact NFC at: 1-855-632-4468 and select option #5 for EPP. |
| Leave and Benefits | To what extent does non-pay status affect Federal | The effects of a nonpay status (which includes furlough, leave without pay, absence without leave, and suspension) on Federal employee benefits and programs vary based on current law and |

| ✓ | Category ↑ | Question | Answer |
|---|--------------------|---|--|
| | | employee benefits and programs? | regulation. For additional information, see OPM's fact sheet on the "Effect of Extended Leave Without Pay (or Other Nonpay Status) on Federal Benefits and Programs" |
| | Leave and Benefits | If a shutdown furlough occurs during the three years of service prior to retirement, what effect will time in a furlough status have on an employee's high-3 average? | Generally, there will be no effect on the high-3 average pay unless the furlough causes the employee to be in a non-pay status for more than 6 months during the calendar year. |
| | Leave and Benefits | How is Continuation of Pay (COP) under the Federal Employees' Compensation Act affected by a Government shutdown? | The Department of Labor's Office of Workers' Compensation Programs which administers the Federal Employees' Compensation Act (FECA) advises that, in the event of a Government shutdown, an employee who is disabled due to his or her injury is to be maintained in COP status during the shutdown unless the agency does not have monies available to pay the salary of that employee. If the agency does not have monies to pay salary during the shutdown but the agency's budget is subsequently restored in such a way as to allow for retroactive payment of salary during the shutdown period, the employee should receive COP for any period of disability that occurs within the shutdown. In the event an agency is legally unable to pay COP to an employee because of a lapse in appropriations, the employee may file a claim for regular FECA wage loss compensation for that period. |
| | Leave and Benefits | Are employees who are injured while on furlough or Leave Without Pay (LWOP) eligible to receive workers' compensation? | No. Workers' compensation is paid to employees only if they are injured while performing their duties. Employees on furlough or LWOP are not in a duty status for this purpose. An employee who is receiving workers' compensation payments will continue to receive workers' compensation payments during a furlough and will continue to be charged LWOP. |
| | Leave and Benefits | Will the Employee Assistance Program (EAP) continue to operate during a furlough? | Employee Assistance Programs (EAP) are expected to continue to operate during a furlough and employees and their immediate family members may benefit from counseling assistance by calling 800-977-7631 (TDD: 800-697-0353) This no-cost counseling service could help address stress and other issues you and your family may face. |
| | Leave and Benefits | May an employee or manager change their tour of duty (TOD) or regular day off | Employees and managers may not change their TOD or regular day off (including an AWS day) once the pay period |

| ✓ Category ↑ | Question | Answer |
|--------------------|---|--|
| | (ex: AWS day) during a shutdown? | has already begun. All changes to employees' tours of duty must be made prior to the beginning of the pay period.. |
| Leave and Benefits | Does the shutdown affect our health, dental insurance that is paid for through our payroll? If so after how many weeks before it would affect the insurance? | Yes, refer to the Leave and Benefits section in the FAQs for additional information. |
| Leave and Benefits | I am scheduled to retire on December 31. If we are shutdown at that time, does my retirement get processed or does it wait until operations resume? | Your retirement will be processed following resumption of normal operations for an effective date of 12/31. Additional related information may be found in the OPM Guidance for Shutdown Furloughs. |
| Leave and Benefits | I understand that all leave is cancelled during a shutdown, however if an excpeted employee was supposed to be on scheduled leave at the time of shutdown, are they required to give up their leave (vacation plans) and report to work. Or are they allowed to keep their plans and report when they were original scheduled back in the office if the government is still shutdown. | Individual situations should be discussed with your manager. When a lapse in appropriations occurs, all leave is canceled and non-essential employees are placed in furlough status. However, there are situations in which intermittant unpaid absences from work can be granted to excepted employees (see OPM Guidance for Shutdown Furloughs). For those situations, excepted employees must be temporarily placed in furlough status. |
| Leave and Benefits | If an employee is scheduled to take paid leave or other paid time off under FMLA during a shutdown furlough, should the employee be furloughed? | Yes. A non-exempt employee must be placed in furlough status during any paid time off scheduled to be taken during a lapse in appropriations. If an employee is scheduled to take paid time off under FMLA during a shutdown furlough (either continuously or intermittently), the paid time off must be canceled and the employee must be furloughed for any period during which paid time off was scheduled. Thus, any days of scheduled paid time off are documented as furlough days. Any previously scheduled days of unpaid leave under FMLA will continue to be documented as LWOP. |

| ✓ Category ↑ | Question | Answer |
|--------------------|---|--|
| Leave and Benefits | Are excepted employees allowed to have intermittent unpaid absences from work during a shutdown furlough? And if the agency is willing to approve brief or intermittent unpaid absences from work for an excepted employee, and use of workplace flexibilities is not appropriate, does the excepted employee have to be placed in a furlough status for these brief or intermittent unpaid absences? | <p>No days associated with a shutdown furlough period will be counted against an employee's 12-week FMLA leave entitlement.</p> <p>Excepted employees are not eligible to take any kind of paid time off (e.g., annual leave, sick leave, compensatory time off, credit hours, or excused absence). In addition, excepted employees may not be placed in leave without pay (LWOP) status. However, if an excepted employee needs to be absent from work for brief or intermittent periods, agencies are encouraged to explore the use of workplace flexibilities such as alternative work schedules and telework (subject to applicable laws, regulations, agency policies, and collective bargaining agreements) to accommodate this employee's need to be absent. If use of workplace flexibilities is not appropriate for your situation, excepted employees must be furloughed for any brief intermittent unpaid absence. These brief intermittent unpaid absences must be documented by a shutdown furlough notice with applicable appeal rights.</p> |
| Leave and Benefits | Will my FEHB healthcare coverage continue if the shutdown continue for more that 30 days without pay where no payments are being deducted and turned over to the healthcare providers? Are there any steps I need to take to ensure healthcare coverare in the above scenario? | Yes, your health insurance will continue uninterrupted throughout the shutdown. You do not need to take any additional steps for coverage to continue. |
| Leave and Benefits | During a shutdown will employees be able to withdrawal from TSP without a penalty? | <p>No, there is no waiver of the penalty for withdrawing from your TSP account for a shutdown. You would be able to apply for a TSP loan if necessary. Please see the TSP Publication for the Effect of Non-Pay Status on your TSP Account.</p> <p>https://www.tsp.gov/forms/withdrawals.html</p> <p>https://www.tsp.gov/forms/loans.html</p> |
| Leave and Benefits | | |

| ✓ Category ↑ | Question | Answer |
|--------------------|--|---|
| | <p>There were people that were going to retire at the end of the year, that received time off awards (TOAs). They had planned to use their TOA prior to their retirement, but now have been unable to do so because of the shutdown. Will their TOA be paid out with their annual leave upon retirement? Should they do a leave restoration for a TOA? It's not the employees' fault that they couldn't use their TOA.</p> | <p>No, their TOA will not be paid out with their annual leave upon retirement as it is prohibited to make a cash payment for time-off awards. Detailed information concerning prohibition of cash payment for time-off awards is found in IRM 6.451.1, Exhibit 1-2. This is prohibited per 5 CFR 451.104(f) which states: "A time-off award granted under this subpart shall not be converted to a cash payment under any circumstances." Consequently, once the processing of a time-off award has been completed, a monetary payment shall not be made for any reason.</p> <p>No, they should not do a leave restoration for a TOA. If an employee separates from IRS with a time-off balance, the employee shall forfeit the unused hours and no monetary payment shall be made.</p> |
| Leave and Benefits | <p>Does an employee continue to accrue leave (annual and sick) during a furlough? Does it matter if they are excepted or not?</p> | <p>Yes, employees do accrue leave until they have reached 80 hours of Non-Pay time. At 80 hours of Non-Pay time employee leave accruals are cutback.</p> |
| Leave and Benefits | <p>If an employee has use or lose and was required to work doing to furlough, how do they request their use or lose to be restored?</p> | <p>If an employee forfeits their leave because of the shutdown and they were prevented from using their leave due to the shutdown, the leave is eligible for restoration provided the employee submits the request and meets all other criteria (e.g., scheduled and approved in writing in advance).</p> <p>The Department of Treasury has advised bureaus that a lapse in appropriations resulting in a furlough shutdown constitutes an exigency of the business for purposes of restoration of forfeited annual leave.</p> <p>Please review SOP 630-01 for guidance:</p> <p>http://hco.web.irs.gov/PPS/SOP-UOG/SOP_630-01.pdf</p> |
| Leave and Benefits | <p>If an employee has properly scheduled "use-or-lose" annual leave before the start of the third biweekly pay period prior to the end of the leave year, but is unable</p> | <p>Yes, in discussion with Dept. of Treasury in December 2018 they advised that a lapse in appropriations leading to a furlough/shutdown constitutes an exigency of public business of such a nature that employees may be eligible for restoration of forfeited annual leave if "use or lose" was forfeited due to the lapse only and the employee meets all other criteria.</p> |

| ✓ Category ↑ | Question | Answer |
|--------------------|--|---|
| | <p>to use some or all of the scheduled leave because of the furlough, does the furlough constitute an “exigency of the public business” that would permit an agency to restore the leave after the beginning of the new leave year?</p> | <p>Employees in this situation should make every effort to reschedule "use-or-lose" annual leave before the end of the current leave year, January 5, 2019.</p> <p>If an employee requests restoration of forfeited "use or lose" in this instance, Executives must determine that all other criteria are met in order to approve the restoration (e.g., whether the leave was scheduled and approved in writing by November 24, 2018, and forfeited due to the furlough and had no other time available to reschedule and use the leave because of this exigency.)</p> |
| Leave and Benefits | <p>There is conflicting information on how to process the Holiday, Dec 24 and 25th; clarification required.</p> <p>Executive Order states to treat day as a holiday for pay and leave purposes.</p> <p>Email from Stewart Perlman - furlough Q&A1 - what happens to Monday/Tuesday - says "They are holidays and will remain as holidays if we are shutdown."</p> <p>The above contradicts Memo from HCO Robin Bailey; you are placed in a furlough status for the Christmas Eve and Christmas Day holidays, whether this holiday falls on Tuesday, December 25, 2018, or Monday, December 24, 2018, as your “in lieu of” holiday.</p> | <p>The Executive Order preceded the shutdown. Per OPM Guidance for Shutdown Furloughs, "During a shutdown, all paid time off during a shutdown furlough period must be canceled because the requirement to furlough supersedes leave and other paid time off rights. The Antideficiency Act does not allow authorization of any expenditure or obligation before an appropriation is made, unless authorized by law." As such, 12/24 and 12/25 will post as furlough days.</p> |

| ✓ | Category ↑ | Question | Answer |
|---------------|---|--|--------|
| Miscellaneous | Once returning to work after a shutdown is over and the employees are only going to be working less than 6 hours to complete their shift are they required to take a lunch? | Per the IRM, employees who work a 6-hour daily TOD are <i>not required</i> to include an unpaid lunch or meal period in their daily TOD. However, 6-hour daily TOD employees may choose to take an unpaid 30-minute lunch or meal period, and their TODs will be permanently extended by 30 minutes to 6 1/2 hours. Therefore, if these employees are typically working an 8 hour day then they are not required to take a lunch break. We recommend you talk with your manager. | |
| Miscellaneous | Why is the Department of Treasury's Departmental Offices furloughing employees? | Due to a lapse in appropriations. | |
| Miscellaneous | Who are Exempt Employees? | Employees are "exempt" from furlough if their work is funded by a source of funds that has not expired. This includes employees who are not funded by annually appropriated funds. It also includes those Presidential appointees who are not subject to a Federal employee leave system-i.e., who are entitled to an annual salary without consideration of the hours of duty required and thus cannot be placed in nonduty/nonpay status. (NOTE: Non-career SES and Schedule C employees do not fall into this category.) During the shutdown, exempt employees may take leave and record their time and attendance normally. In addition, exempt employees will be paid for holidays according to the normal procedures. | |
| Miscellaneous | Who are Excepted Employees? | <p>In the context of shutdown furloughs, the term "excepted employees" is used to refer to employees who are funded through annual appropriations who are nonetheless excepted from the furlough because they are performing work that, by law, may continue to be performed during a lapse in appropriations. "Excepted employees" include employees who are (1) performing emergency work involving the safety of human life or the protection of property, (2) performing minimal activities as necessary to execute an orderly suspension of agency operations related to non-excepted activities, or (3) performing certain other types of excepted work. Agency legal counsels, working with senior agency managers, are determining which employees are designated to be handling "excepted" and "non-excepted" functions.</p> <p>All other employees funded through annual appropriations are not able to work during a "shutdown" and will be furloughed.</p> | |
| Miscellaneous | | | |

| ✓ | Category ↑ | Question | Answer |
|---|---------------|---|--|
| | | What is a shutdown furlough? | A furlough is the placing of an employee in a temporary non-duty, non-pay status because of lack of funds. In the event that funds are not available through an appropriations law or continuing resolution, a "shutdown" furlough occurs. A shutdown furlough is necessary when an agency no longer has the necessary funds to operate and must shut down those activities which are not exempt or excepted pursuant to the Antideficiency Act. |
| | Miscellaneous | Who is being furloughed? | <p>Most employees who perform functions paid by annually appropriated funds are being furloughed. The only exemptions or exceptions to the shut down and furlough are positions that perform functions of the type outlined below:</p> <ul style="list-style-type: none"> • Functions with a continuing source of funding; or • Functions expressly authorized by Congress to continue even without funding; or • Functions for which authority to obligate funds is necessarily implied by statute; or • Functions that are necessary to ensure the safety of human life or the protection of property; or • Functions necessary for the discharge of the President's constitutional duties; or • Activities necessary for a short period in order to ensure an orderly shutdown of operations. |
| | Miscellaneous | Are (a) bargaining unit employees impacted differently during a furlough, and (b) how do I know if I am in the bargaining unit? | <p>A) There is no distinction between positions held by bargaining unit employees and non-bargaining unit employees in the event of a furlough due to a lapse in funding. Positions must meet certain criteria to be excluded from furlough. See above "who is being furloughed".</p> <p>B) Employees may contact their supervisor to determine their bargaining unit status.</p> |
| | Miscellaneous | What is the status of employees who are serving, or about to serve a suspension during a lapse in appropriations? | If an employee is serving a suspension or scheduled to serve a suspension when a shutdown furlough becomes effective, agencies have the option of holding the suspension in abeyance during the period of shutdown, or delaying the commencement of suspension until after the shutdown ends. During the shutdown, such employees should be properly designated by the agency as exempt, excepted, or non-excepted and treated accordingly. If the employee is subject to furlough, the employee should receive the appropriate shutdown adverse action furlough notice. |
| | Miscellaneous | If a person retired last year from the IRS is their | |

| ✓ Category ↑ | Question | Answer |
|---------------|---|---|
| | <p>pension payments affected everytime their is a government shutdown? Also, is their health insurance affected after retirement if keeping a health insurance via the federal government?</p> | <p>According to the OPM website, the Retirement Fund is not impacted by a lapse in federal appropriation, so there is no delay or difference in benefits due to a government shutdown.</p> |
| Miscellaneous | <p>Will IRS submit a letter for creditors?</p> | <p>A letter to creditors has been posted to irs.gov and is available for employee use, if needed.</p> |
| Miscellaneous | <p>Are Excepted employees, with an approved telework agreement, working during the government shutdown, required to report to their Official POD twice per pay period as required by the IRS Official POD policy?</p> | <p>It depends. The usual requirement for teleworking employees to report to their Official POD twice per pay period per IRS policy, may be suspended if determined by the business unit, during the unusual circumstances presented by the government shutdown. Further, business unit heads of office, in this situation only, may make a blanket approval affecting all employees with a telework agreement, within their own organizations regarding the exception to reporting.</p> <p>If there is no blanket business unit approval, Excepted employees, with an approved telework agreement, may submit requests for exception to reporting, in writing, to the Executive in their business unit working during the shutdown. If the business unit determines there is no need for the employee to report to the Official POD to perform duties during the shutdown, he or she may approve the exception to reporting on a case-by-case basis.</p> <p>In this instance, during the December 2018 shutdown only, managers are not required to document this exception with Form 15088 – Exception to Reporting to the Official POD – Manager Certification.</p> <p>Employees must annotate telework appropriately on their time and attendance (T&A) record in SETR.</p> |
| Miscellaneous | <p>Are Excepted employees, with an approved telework agreement, working during the government shutdown, required to report to their Official POD for their full-day TOD as required by the</p> | <p>It depends. The usual requirement for teleworking employees to report to their Official POD for their full TOD may be suspended if determined by the business unit, during the unusual circumstances presented by the government shutdown. Further, business unit heads of office, in this situation only, may make a blanket approval affecting all employees with a telework agreement, within their own organizations regarding a waiver of reporting for the full-day TOD.</p> |

| ✓ | Category ↑ | Question | Answer |
|---|---------------|---|---|
| | | 2019 National Agreement and the IRS policy? | <p>If there is no blanket business unit approval, Excepted employees, with an approved telework agreement, may submit requests for waivers to the full-day TOD requirement, in writing, to the Executive in their business unit working during the shutdown. If the business unit determines there is no need for the employee to report for their full TOD to perform duties during the shutdown, he or she may approve the waiver on a case-by-case basis and suspend the usual process for board approval and communicate approval to the employee.</p> <p>In this instance, during the December 2018 shutdown only, managers are not required to document this waiver with Form 15072 – Waiver of Full Day in Office Requirement for Frequent Teleworkers.</p> <p>Employees must annotate telework appropriately on their time and attendance (T&A) record in SETR.</p> |
| | Miscellaneous | What agency information is needed to complete the form SF-8? | Agency specific information has been added to the fillable SF-8 Notice to Federal Employee About Unemployment Insurance . |
| | Miscellaneous | What is a furlough? | A furlough is the placing of an employee in a temporary non-duty, non-pay status because of lack of work or funds, or other non-disciplinary reasons. For most employees, a furlough of 30 calendar days or less is covered under 5 CFR Part 752, adverse action procedures. All furloughs for Senior Executive Service members are covered under 5 CFR Part 359, Subpart H |
| | Miscellaneous | Can a Supervisor issue an annual evaluation during a furlough? | No, completing an annual appraisals is NOT an excepted function. Thus, managers should not complete their employee appraisals until the lapse in appropriations ends. |
| | Miscellaneous | May employees in furloughed status seek outside jobs while they wait for the furlough to end? | Employees in furloughed status may seek outside jobs while they wait for the furlough to end. However, because they remain Government employees even while on furlough, they will continue to be subject to the Executive Branch-wide standards of ethical conduct at 5 CFR Part 2635 (Subpart H – Outside Activities) and the IRS Ethics Handbook (Chapter 10 –Outside Employment and Activities) and therefore cannot engage in a prohibited activity (e.g., preparing tax returns for compensation). In accordance with the 2019 National Agreement, Article 48, Section 1 (H), while in a non-pay status (i.e., furlough), the requirement for prior approval of an outside activity is waived; employees may work an outside job without |

| ✓ | Category ↑ | Question | Answer |
|---|------------|---|--|
| | | | prior approval. Upon return to duty status, employees wishing to continue their outside job must submit a written request. |
| | Pay | Will excepted employees be paid for performing work during a shutdown furlough? If so, when will excepted employees receive such payments? | Agencies will incur obligations to pay for services performed by excepted employees during a lapse in appropriations, and those employees will be paid after Congress passes and the President signs a new appropriation or continuing resolution. (Note: Presidential appointees who are not covered by the leave system in 5 U.S.C. chapter 63 are not subject to furlough, but are also barred from receiving pay during a lapse in appropriations. These Presidential appointees will be paid after Congress passes and the President signs a new appropriation or continuing resolution.) |
| | Pay | Will employees who are furloughed get paid? | Congress will determine whether furloughed employees receive pay for the furlough period. |
| | Pay | What if I receive an overpayment that I'm not entitled to? | If you were overpaid and a retroactive correction is processed to correct the overpayment, you will receive a debt letter outlining steps you need to take to repay the monies. The debt letter will contain all the rights and options available to you. You are encouraged to put the overpayment aside and use it to pay the bill once you receive your debt letter. |
| | Pay | How should we post excepted employees on an Alternative Work Schedule (AWS) who came into work on their regular day off (RDO) to perform duties essential to the service during a shutdown? | Non-SES excepted employees on AWS who were required to perform duties essential to the Service during a shutdown on their scheduled RDO, may earn overtime or compensatory time off in lieu of overtime during a shutdown, in accordance with existing approval procedures and overtime thresholds found in IRM 6.550.1.1. Employees may not change their tour of duty (TOD) or RDO as the pay period has already begun. All changes to an employees' TODs must be made prior to the beginning of the pay period. |
| | Pay | I was on paid leave, due to the furlough my leave was cancelled, I reported to work to perform orderly shutdown activities, how do I post my SETR T&A record? | All paid time off during a shutdown furlough period must be cancelled because the requirements to furlough supersedes leave and other paid time off rights. If you reported to conduct orderly shutdown activities, post Organization, Function and Program (OFP) code 800 84010 (Orderly Shutdown) for the length of time needed to conduct those activities. The IRS resumed activities at 9am (EST). Post OFP code 990 59566 (Administrative leave) in anticipation of Congress authorizing pay for employees, for the period of time from the completion of orderly shutdown activity until IRS resumed activities at 9am (EST). If you are returning to work you may post up to 4 hours administrative leave prior to resuming work. If you are not resuming work but are approved paid leave, post the corresponding OFP code for that leave beginning at 9am EST. |

| ✓ Category ↑ | Question | Answer |
|--------------|---|--|
| Pay | I was on paid leave, due to the furlough my leave was cancelled, I did not report to work to perform orderly shutdown activities, how do I post my SETR T&A record? | All paid time off during a shutdown furlough period must be cancelled because the requirements to furlough supersedes leave and other paid time off rights. If you did not report to conduct orderly shutdown activities, post OFP code 990 59566 (Administrative leave) in anticipation of Congress authorizing pay for employees, for the period of time from the beginning of your tour of duty until IRS resumed activities. Post the corresponding OFP code for paid leave through the end of your tour of duty. |
| Pay | An employee was selected to serve on a civil grand jury case. How would this employee's time be charged during a shutdown? | It depends. If the testimony was work related, and the employee was identified as excepted for this work, the time should be posted using normal OFP codes. If the testimony was not work related and the employee is not an excepted employee, the time should be reported under 990-59566 admin leave for any time in their tour of duty, and the remainder of the day should be reported to the appropriate code that would have been used had there not been a shutdown. Please check with your manager. |
| Pay | If an employee files for and is paid unemployment benefits during the shutdown and are subsequently paid by IRS, are they required to repay the state? | Yes, employees will be required to payback the monies the state paid the employee. Employees need to contact the state agency for information on repayment if this occurs. |
| Pay | Did NFC process or will be processing during the shutdown any retirement packages that went to them prior to the lapse? | No, NFC is not processing retirements during the shutdown. |
| Payroll | If an employee is on a suspension during a furlough day due to the shut down; what should manager do? Should they contact Field LR who provided the support for the suspension regarding how to post time in SETR, etc? The manager should not be asking the employee to come in to | An employee already in LWOP status, is not required to perform shutdown procedures. Employees on extended LWOP before and during the furlough period should input their time using the appropriate LWOP OFP code. Employees on LWOP due to suspension should continue to post the time as LWOP to OFP code 990-59845. (Suspension) |

| ✓ | Category ↑ | Question | Answer |
|---|------------|--|--|
| | | office to perform shut down procedures; correct? | |
| | Payroll | If the government shuts down, will we get pay period 25 on time? | Yes. However, any Overtime, Compensatory Time, or Credit Hours worked by an employee on Friday 12/21 or Saturday 12/22 (including Lapse Coordinators) that was not posted in SETR, should be submitted on a Corrected T&A request in SETR for Pay Period 25. |
| | Payroll | “Will paychecks for pay period 25 be wired on time?” If the payment is received in 2018 it will not be subject to FICA for some employees as they have reached the FICA limits. Delay in payment would subject these employees to approximately an additional 7% tax for that pay period they would not be paying if payment was timely. The FICA limits are expected to increase significantly in 2019. | Yes, paychecks for pay period 25 will be received on time. |
| | Payroll | Will Excepted employees receive their paycheck as normal for Pay period 26? | No, unless a budget or continuing resolution is passed, employees will not be paid. |
| | Payroll | Can excepted employees apply for unemployment? Some work maybe 1 or 2 hours per day. The rest of the time they are on furlough. | Yes, you will need to check with your individual state to see if you would qualify for unemployment benefits. |
| | Payroll | Am I still covered for my group health insurance during this shutdown period I have a medical procedure for January 8th 2019, will I still have coverage. | Yes, health insurance coverage is still active during the shutdown. |

| ✓ | Category ↑ | Question | Answer |
|---|------------|--|---|
| | Payroll | Do we know if there will be any ill affect to their health insurance during a shutdown? | No, there will not be any ill affect to your health insurance coverage during a shutdown. |
| | Payroll | As an excepted employee what time code should be used in SETR since we are not in furlough status. | Please refer to SETR Alert 2018-046 . Review 5th paragraph. |
| | Payroll | During the shutdown are excepted employees supposed to use the holiday code on Jan 1, or use the furlough code for the whole day? | Please refer to SETR Alert 2018-046 . Review 4th paragraph for Excepted employees. |
| | Travel | Will travel vouchers be processed during the shutdown? | No, travel vouchers will not be processed during the shutdown. Normal processing activities will resume after the recall of federal employees. |
| | Travel | May I use my transit subsidy during a lapse in appropriation? | If you are excepted or exempted from furlough, you may use your transit subsidy as usual. If you are furloughed during a lapse, you must not use your transit subsidy card, even if a balance is loaded on your card. Unfortunately, this means that any personal balance you have stored on your card will not be accessible during a lapse in appropriations. |
| | Travel | Can an employee who was approved to relocate continue their move during a shutdown whether they are deemed excepted or non-excepted? | If the employee (excepted or non-excepted) has not left their current POD/residence; they must not depart. If the employee was in transit prior to the lapse, they may continue. |
| | Travel | What happens if I am on travel or scheduled to travel? | <ul style="list-style-type: none"> • If you are in travel status at the time of furlough, return home unless otherwise instructed by your manager/business unit. • Furloughed employees must cancel approved travel authorizations for travel scheduled after December 21, 2018, unless otherwise instructed by your manager/business unit. |

| ✓ | Category ↑ | Question | Answer |
|---|------------|---|---|
| | Travel | How can cardholders reach Credit Card Services for assistance with Travel Card declines, card limits, or other issues during a government shutdown? | <ul style="list-style-type: none"> • All other travel for non-furloughed/excepted employees must be approved by your manager/business unit. • Refer to the ERC Travel site for additional guidance. <ol style="list-style-type: none"> 1. If the Cardholder has access to their computer - they can create an OS GetServices ticket themselves without calling the ERC toll free number: From OS GetServices - <i>Select Order from the Products and Services Catalog / Type Travel Card in the Search box / select Travel Card / complete all required fields / select Add to Cart / Select View Cart/Checkout/ select Checkout / complete Purpose and Submit / select Continue - or send an email to the *IRS CCS Connect Line email box.</i> 2. <i>If the Cardholder does <u>not</u> have access to their computer - they can send a text message from their smartphone to: irs.ccs.connect.line@irs.gov The text message will be received by Credit Card Services in the *IRS CCS Connect Line email box. The Cardholder's cell phone number will be identified in the "FROM LINE" of the email; therefore the Cardholder must provide their name in the body of the text message.</i> |
| | Travel | I am an excepted employee who needs to travel during the shutdown. Will I be required to pay my credit card bill with my personal funds? | No. Although payments for travel vouchers are not being processed during the shutdown, Citibank will not age the accounts. This means the status will remain as is during the shutdown. Excepted employees who need to travel do not need to pay their credit card bill with personal funds unless they want to. Employees will not be penalized due to the shutdown. |
| | Travel | Are excepted employees permitted to travel for excepted activities? | Yes, excepted employees may travel to conduct activities deemed excepted in their approved lapse plan. |