

Follow these procedures when your employee returns from active military duty

If you have **an employee who is on military leave** (including military terminal leave) **and requests to return to duty with the IRS**, you must return that employee to duty if he or she qualifies for reemployment protection under the [Uniformed Services Employment and Reemployment Rights Act of 1994](http://e-learning.web.irs.gov/Briefings/Resources/userra.html) (<http://e-learning.web.irs.gov/Briefings/Resources/userra.html>). The employee is entitled to be restored and treated as though he or she had never left the Service.

In addition, if your employee was in active military duty and served at least 42 consecutive days in support of the Global War on Terrorism, you must grant the employee five days excused absence from his or her civilian duties to be used immediately upon return to work with IRS.

For more information about pay, leave and benefits affecting your employees on active military service (including a comprehensive checklist to follow), go to the IRS **Employee Resource Center** (ERC) (<http://erc.web.irs.gov/Displayanswers/AnswerType.asp?QuestionID=1165&SubCategoryID=0&CategoryID=69&FolderID=5>).

(Submitted by HCO—Human Capital Office – September 21, 2010)