

**MANUAL
TRANSMITTAL****6.630.1**

Department of the Treasury
Internal Revenue Service

March 12, 2010**Purpose**

- (1) This transmits the new IRM 6.630.1, Absence and Leave.

Background

- (1) HCO is proposing to number this IRM correctly as 6.630.1, Absence and Leave. Research on the history of the Code of Federal Regulations (CFR) pertaining to absence and leave dating back to 1998 has shown that this CFR part has always been numbered **630**. There is no record that there was ever a CFR part numbered **600**. In the year 2000, IRS began a new numbering system for IRMs and the IRMs for Hours of Duty, Work Scheduling and Absence and Leave were numbered incorrectly in 2003. At this time, we propose to correct the record and renumber the IRMs in accordance with the appropriate CFR part. Note that a previous IRM, numbered 6.610.1, Hours of Duty and Work Scheduling was published in August, 2009.

Material Changes

- (1) IRM 6.630 provides Servicewide policy, standards, requirements, and guidance relating to absence and leave. This IRM must be read and interpreted in accordance with pertinent law, Governmentwide regulations, Treasury Human Resources Directives, as well as applicable case law. Previous official Servicewide policy, guidance, requirements, and authorities formerly contained in the IRS Time and Leave Handbook, memoranda, guides, and other documents are incorporated into this IRM if current and applicable. As required, this guidance will be supplemented periodically by interim policy guidance from the IRS Human Capital Office.

Effect On Other Documents

This IRM is new. It supersedes the sections of IRM 6.600.1, Leave Administration and Work Scheduling, published January 1, 2003 that pertain to Absence and Leave (part 6.600.1.8.1 through 6.600.1.8.17).

Audience

All Operating Divisions and Functions

Effective Date

(03-12-2010)

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6.630.1.1 (03-12-2010)

Overview

- (1) This Chapter provides absence and leave policy for the IRS. As required, it will be supplemented by Human Capital Office (HCO) interim policy guidance periodically issued by the IRS Human Capital Officer. As this Chapter is updated in the future, the interim guidance will be incorporated into the IRM. To provide more detailed references, hyperlinks are included to access supporting documents and other information located on the IRS intranet and OPM web site. Unless otherwise indicated, the policies, authorities, procedures, and instructions contained in this Chapter apply to all IRS organizations and employees.
- (2) This guidance must be read and interpreted in accordance with applicable law (5 U.S.C.), Government-wide regulation (5 CFR), Treasury Human Resources Directives and Manuals, and Comptroller General and Office of Personnel Management (OPM) Decisions.
- (3) For employees in bargaining units covered by negotiated agreements, appropriate negotiated agreement provisions relating to subjects in this Chapter should also be reviewed. For bargaining unit employees, should any of these instructions conflict with a provision of a negotiated agreement, the agreement will prevail.

6.630.1.1.1 (03-12-2010)

Administration of the Federal Leave System – Authorities

- (1) Federal employees have a wide variety of options for using leave under the Federal leave system. These options vary based on type of appointment, status, work schedule, and agency policy.
- (2) In the IRS, absence and leave will be administered as provided by applicable law (5 U.S.C. chapter 63), regulation (5 CFR Part 630), CG and OPM Decisions. Recordation of absence and leave will be processed as required by the National Finance Center

(NFC); the Department of the Treasury; and the Agency-Wide Shared Services (AWSS) Payroll Center.

(3) As per Delegation Order 104, managers are delegated the authority to approve leave (including correction of administrative errors and determination that a period of sickness or injury interfered with the use of scheduled annual leave), charge absence without leave for unauthorized absences, and authorize brief absences from duty without charge to leave or loss of pay, for individual employees under their supervision and control in accordance with applicable statutes, executive orders, regulations and policies.

6.630.1.1.2 (03-12-2010)

Administration of the Federal Leave System – Manager Responsibilities

(1) Managers have a fundamental responsibility to ensure that government resources are used efficiently and effectively, with minimum potential for waste, fraud, and mismanagement. As such, managers must administer leave procedures with integrity and in compliance with applicable laws, regulations, and policies. Managers are accountable for:

- a. Ensuring that all leave charges are properly recorded and approving employees' time and attendance (T&A) records.
- b. Signing employees' T&A accounts. A manager's signature is required by the Government Accountability Office (GAO) whether it is electronic in Single Entry Time Reporting (SETR) or manual. If a manager does not sign electronically, he or she must print each employee's Pay Period 3081 Listing from SETR and sign it manually. Work Planning and Control (WP&C) users have an additional requirement to validate both Fridays of each pay period.
- c. Ensuring that employees submit appropriate documentation of absences as required and attaching any supporting documentation to the Pay Period 3081 Listing printed from SETR.
- d. Counseling employees on policies, regulations, and procedures related to leave and absence.
- e. Identifying and correcting by appropriate methods, leave abuse and potential abuse.

(2) [SOP 630-09 dated June 22, 2007](#) on the AWSS; Employee Support Services website provides specific information and instructions on SETR Supervisory Signature Requirements as they relate to electronic and paper time and attendance documents.

(3) [SOP 630-11 dated January 7, 2008](#) on the AWSS; Employee Support Services website provides specific instructions and information on Time and Attendance Reporting Requirements.

6.630.1.1.3 (03-12-2010)

Administration of the Federal Leave System – Employee Responsibilities

(1) Employees must observe designated duty hours and comply with leave requirements and procedures. As a part of their ethical responsibilities, employees must use leave in

accordance with its intended purpose. Employees are responsible for:

- a. Requesting and securing approval of leave as far in advance as possible in accordance with local procedures. Local guidelines or individual managers will specify how leave requests will be documented (e.g. e-mails, memos, SF-71, etc.);
- b. Accurately documenting leave taken;
- c. Keeping the manager informed of the nature and duration of any absence, and providing required documentation concerning absences and anticipated return to duty;
- d. Using annual and sick leave judiciously in order to cover both planned and unplanned absences;
- e. Monitoring leave balances and timely requesting leave for managerial approval to avoid forfeiture of annual leave and/or compensatory time off;
- f. Reporting any discrepancies in leave balances to the appropriate contact for resolution and providing documentation to substantiate requested changes.
- g. Recording the clock time on the source document for absences of less than a full workday and posting hours worked/leave taken to SETR in accordance with guidelines established by individual business units. If a source document is not used, the employee must include clock times on the Pay Period 3081 Listing printed from SETR, or maintain clock times on an attachment. Attachments can be hand written or typed as long as the clock times show absences if less than a full day or employee's established tour of duty.

6.630.1.2 (03-12-2010)

Eligibility for Annual and Sick Leave

- (1) Full time employees earn leave during each full biweekly pay period while in pay status or in a combination of pay status and nonpay status.
 - a. Nonpay status hours charged to an employee's account accumulate each pay period.
 - b. When the number of nonpay status hours reaches 80 in a given pay period, full time employees do not earn annual leave or sick leave in that particular pay period. This is known as "80 hour cutback."
 - c. Any balance of nonpay status hours over 80 are carried over to the next pay period and counted toward the next 80 hour cutback.
 - d. Nonpay status hours which total less than 80 will be dropped at the end of the leave year.
- (2) Part-time employees earn leave prorated based upon the number hours in a pay status.
 - a. Nonpay status does not affect leave accrual as part-time employees earn leave based only on the hours in a pay status.
 - b. Employees who work two part-time Federal positions earn annual and sick leave on a pro rata basis for the hours worked in each position. Only leave earned in the IRS part-time position may be used for absences from the IRS tour of duty.
 - c. All hours in pay status are used for leave accrual. Partial accrual from one pay period carries to the following pay period.

- d. Part-time employees who permanently convert to a full time schedule forfeit any partial carry over hours, and are not entitled to compensation for those hours.
- (3) Employees on a seasonal work schedule earn leave during each full biweekly pay period while in pay status or in a combination of pay status and nonpay status. : Periods of nonwork or nonpay status within the continuity of employment (i.e. release from duty because of lack of work) are treated as LWOP for purposes of computing leave accruals.
 - (4) Full accrual is credited when a new employee enters on duty the Tuesday following a Monday holiday and works the rest of the pay period. The new employee is not entitled to pay for the Monday holiday see ([IRM 6.610.1.2.9.3](#)).
 - (5) By law (5 U.S.C. 6302), employees accrue leave when they are employed for a full biweekly pay period. There is no accrual or credit of leave for fractional parts of biweekly pay periods either at the beginning or end of an employee's period of service. If an employee separates in the middle of a pay period and does not fulfill the entire biweekly pay period requirement, there is no leave accrual. Keep in mind that an employee on an alternate work schedule (AWS) such as 4/10 may fulfill his or her 80-hour work requirement prior to the end of the pay period but may still earn leave for the full pay period. A part-time employee will accrue leave if his or her entire tour of duty (according to SF-50) is fulfilled.
 - (6) Leave is credited on a pro rata basis for Service employment of less than a full pay period in the following instance:
 - a. When in leave without pay status for the purpose of receiving compensation under the Federal Employees' Compensation Act (FECA), for that part of the pay period not in receipt of such compensation (32 CG 310).
 - (7) Employees on an intermittent work schedule do not earn leave. However, intermittent employees who temporarily change to a full-time or part-time work schedule earn leave as in item (1) above. It is IRS policy to hold the employee's annual leave earned while occupying a full-time or part-time position in abeyance after the employee reverts to an intermittent work schedule. As an alternative, the employee may request a lump sum payment for the annual leave by initiating a service ticket through OSGetServices on the IR Web.
 - (8) Newly appointed employees whose appointments are for 90 days or longer earn and may be granted annual and sick leave as of the first day of employment subject to managerial approval.
 - (9) Newly appointed employees whose appointments are for less than 90 days earn sick and annual leave but may not use annual leave unless the appointment is extended beyond 90 days under successive appointments without a break in service. Employees who separate prior to completion of the appointment are not entitled to payment of the leave earned but not used. However, the leave will be restored upon subsequent Federal employment.

6.630.1.2.1 (03-12-2010)

Documenting Leave Requests

- (1) Requests for leave must be submitted in writing as per business unit or individual manager requirements and procedures (e.g. e-mails, memos, [OPM Form 71](#), Request for Leave or Approved Absence, etc.). Managers must ensure that each employee's time worked and leave taken are accurately documented every pay period.

6.630.1.3 (03-12-2010)

Annual Leave

- (1) Annual leave as provided by 5 U.S.C. 6301- 6304, 6306, and 6308, and 5 CFR Part 630, Subparts B and C, is to be used for vacation periods and to allow time off for personal and emergency purposes.
- (2) Employees must request annual leave in advance and receive managerial approval prior to use. Managers must ensure that employees' use of annual leave does not impact business operations while at the same time, balancing employee needs. Generally, annual leave is scheduled and approved or disapproved at the time it is requested by the employee.
- (3) An employee has a right to take annual leave, subject to the right of the manager to schedule the time at which annual leave may be taken. Annual leave may be denied when workload necessitates that the employee be on duty.
 - a. Except for critical business requirements, annual leave should not be granted when it would necessitate the payment of overtime to maintain work schedules or would otherwise impede workload accomplishment.
 - b. Annual leave should be scheduled to prevent employees from forfeiting the annual leave in excess of the maximum amount permissible under leave regulations.
- (4) Annual leave may be used and charged in 15-minute increments.
- (5) For bargaining unit employees, approval of annual leave is subject to provisions stated in the negotiated agreement.

6.630.1.3.1 (03-12-2010)

Annual Leave Accrual Rates and Ceiling

- (1) Annual leave accrual rates for full time employees are established in accordance with 5 U.S.C. 6303 and 5 CFR 630, subpart C.

Years of Federal Service	Annual Leave Earned Each Pay Period
Less than 3 years	4 hours
More than 3 but less than 15 years	6 hours
15 or more years	8 hours

- (2) A part-time employee earns annual leave according to the number of hours worked each pay period:

Years of Federal Service	Annual Leave Earned Each Pay Period
Less than 3 years	1 hour for each 20 hours worked
More than 3 but less than 15 years	1 hour for each 13 hours worked
15 or more years	1 hour for each 10 hours worked

- (3) Any new rate of earning annual leave is effective at the beginning of the first pay period following the date on which the employee completes the required length of service.
- (4) Annual leave accrued but not taken may carry over to the following leave year to a maximum of:
- 30 days for employees stationed within the United States;
 - 45 days for employee stationed overseas; and,
 - 90 days for Senior Executive Service (SES), Senior Level (SL), and Scientific and Professional (ST) employees.
- (5) Employees stationed overseas who return to a position within the United States may have accumulated annual leave above the 30 day maximum applicable to employees stationed within the United States. Upon return, the amount in their account on the last day of the pay period at the overseas post of duty (up to the overseas maximum of 45 days) will become their annual leave ceiling in the U.S. position. It will also carry into subsequent leave years provided the employee's balance does not fall to a lesser amount. The lesser amount or 240 hours (i.e. 30 days) then becomes the employee's maximum ceiling, whichever is greater.
- (6) When employees move to a position in the SES, the employee's annual leave balance will remain to the employee's credit.
- (7) When employees in the SES move to a position outside the SES, accumulated leave remains to the employee's credit and the maximum ceiling (up to 90 days) is subject to reduction as detailed in (5) above.
- (8) Any accrued leave in excess of the maximum ceiling at the end of the leave year will be forfeited.
- (9) 5 U.S.C. 6303 (f) provides that members of the Senior Executive Service (SES), employees in senior-level (SL) and scientific or professional (ST) positions, and employees covered by a pay system equivalent to the SES pay system or SL/ST pay system, as determined by OPM, will accrue annual leave at the rate of 1 day (8 hours) for each full biweekly pay period, without regard to their length of service in the Federal Government.

6.630.1.3.2 (03-12-2010)
Sequence of Annual Leave Usage

- (1) Managers and employees are responsible for establishing leave schedules early in the year to ensure that the needs of the Service and employees are met. Because annual vacations are important to maintain health, efficiency, and a balance between work and family life, employees should be encouraged to request an annual leave period of two weeks for vacation purposes.
- (2) Employees are responsible for monitoring their use of current and restored annual leave to prevent loss of earned leave. To avoid forfeiture, it is recommended leave be used in the following sequence:
 - a. Previously earned compensatory time off (for travel or in lieu of overtime);
 - b. Restored forfeited annual leave that will expire at the end of the current leave year;
 - c. Projected current year "use or lose" annual leave;
 - d. Restored annual leave that will not expire in the current leave year;
 - e. Annual leave that will not be subject to loss in the current leave year.
- (3) Up to pay period 18:
 - a. Previously earned compensatory time off (for travel or in lieu of overtime);
 - b. Restored forfeited annual leave that will expire at the end of the current leave year;
 - c. Projected current year "use or lose" annual leave;
 - d. Restored annual leave that will not expire in the current leave year;
 - e. Annual leave that will not be subject to loss in the current leave year.
- (4) After pay period 18:
 - a. Projected current year "use or lose" annual leave;
 - b. Restored forfeited annual leave that will expire at the end of the current leave year;
 - c. Previously earned compensatory time off (for travel or in lieu of overtime payment);
 - d. Restored annual leave that will expire in a following leave year;
 - e. Annual leave that will not be subject to loss in the current leave year.
- (5) Employees should use all "use or lose" annual leave before any earned compensatory time off in lieu of overtime payment. However, the use of annual leave does not change the expiration date of earned compensatory time. The 26 pay period timeframe for use and 80 hour maximum earning limits for earned compensatory time are still in effect. (See [IRM 6.550.1.1.10](#) and [IRM 6.550.1.1.11](#) for further information regarding compensatory time in lieu of overtime payment.)
- (6) Credit hours earned by employees on a flexitour with credit hours work schedule are not a category of leave and may be carried forward indefinitely up to the 24 hour limitation. See IRM 6.610.1.6.3, for additional information on credit hours.

6.630.1.3.3 (03-12-2010)

Restoration of Forfeited Annual Leave

- (1) Forfeited annual leave may be restored under 5 U.S.C. 6304(d) when annual leave is lost due to:
 - a. An exigency of the public business is of such importance that scheduled annual leave may not be used by an employee within the leave year;
 - b. Administrative error;
 - c. Sickness of the employee when the annual leave was scheduled in advance.

- (2) Pursuant to Delegation Order 257, the authority to make determinations regarding the exigency of the public business is delegated to:
 - a. SES Members (including those employees serving in SES positions) who report to Deputy Division Commissioners; Deputy Division Chiefs; Deputy National Taxpayer Advocate; Chief Information Officer; for employees under their supervision and control; and
 - b. SES Members (including those employees serving in SES positions) who report directly to National Headquarters Deputy Directors and Deputy Chiefs for employees under their supervision and control.
 - c. Exigency determinations must not be made by any official whose leave would be affected by the decision. When such a conflict occurs, the determinations shall be made at the next higher management level.
 - d. This authority may not be redelegated.
- (3) Before forfeited annual leave may be considered for restoration, as required by 5 CFR 630.308, the annual leave must have been scheduled and approved in writing (to include e-mails) before the start of the third biweekly pay period prior to the end of the leave year.
- (4) The forfeited annual leave of seasonal employees that have been released to nonpay status is not eligible for restoration since the lack of work which caused the release does not meet the criteria for public exigency.
- (5) An employee must schedule and use restored annual leave no later than the end of the leave year ending two years after:
 - a. The date of restoration of the annual leave forfeited because of administrative error;
 - b. The date fixed by the head of the agency or designee as the date of termination of the exigency of the public business; or
 - c. The date the employee is determined to be recovered from illness or injury and able to return to duty.
- (6) Restored annual leave that is not used within the established time limitation is forfeited with no further right to restoration. Annual leave forfeited by an employee because he/she fails or chooses to not request, schedule or use approved leave is not eligible for restoration.
- (7) Restored forfeited annual leave is established in a separate leave account. It should be used before regular annual leave, except in the case of annual leave that will be subject to forfeiture at the end of the current leave year.
- (8) IRS [Form 9202](#) which includes the written approval must be used for requesting and approving restored annual leave. The following documentation must be submitted in support of the request for restoration:
 - a. The date the leave was approved by the appropriate official;
 - b. The date(s) during which the leave was scheduled for actual use and the amount scheduled (days/hours);
 - c. Reason(s) for subsequent cancellation of approved leave. In the event of an

exigency of the public business, documentation must include the beginning and ending dates of the exigency and a copy of the cancellation of the previously approved leave;

- (9) The manager will forward the original documentation to the employee's timekeeper for records maintenance.
- (10) [SOP 630-01 Rev 1 dated October 27, 2007](#) on the AWSS; Employee Support Services website provides additional information and instructions on this subject.

6.630.1.3.4 (03-12-2010)

Terminal Leave

- (1) Annual leave requested immediately before separation or retirement without the expectation of return to duty, referred to as "terminal leave," should not be granted. Annual leave should not be approved when it is known in advance that a separation will occur. This requirement is to ensure that the government is not incurring additional costs for employees that should actually have separated prior to the leave. Any exceptions should be extremely rare and limited to situations in which exigencies of the service require such actions.
- (2) Grants of terminal leave may be appropriate under these circumstances:
 - a. An employee is awaiting decision on his/her application for disability retirement;
 - b. Per Reduction in Force (RIF) regulations, 5 CFR 351.606 (b), an employee that is being separated may use annual leave to reach initial eligibility for retirement or continuance of health benefits.
 - c. An employee is in leave status pending acceptance by the armed forces for extended active duty (24 CG 650); and,
 - d. An employee has received notice of separation for cause and requests leave or the Service deems it necessary to place the employee on involuntary annual leave.
 - e. An employee who is a reservist or member of the National Guard, and enters extended military or naval service with restoration rights is entitled to be carried on annual leave rather than receive a lump sum payment. (41 CG 320.)
- (3) Requests for extended LWOP prior to a projected separation must be fully examined to determine, as far as possible, that the employee will return at the end of the LWOP period and that the value to the Government or the serious needs of the employee are sufficient to justify the administrative costs and inconveniences. Requests of this nature should be related to extraordinary life events, fully documented, and approved in accordance with Business Unit policies regarding leave approval authorities.

6.630.1.3.5 (03-12-2010)

Lump Sum Payment for Annual Leave

- (1) An employee, including employees covered under the IRS Payband System, will receive a lump-sum payment for any unused annual leave when he or she separates from Federal service or enters on active duty in the armed forces and elects to receive

a lump-sum payment. Per 5 CFR 550.1204 a lump sum payment will equal the pay the employee would have received had he or she remained employed until the expiration of the period covered by the annual leave. . A lump-sum leave payment will be calculated as provided by 5 U.S.C. 5551 and 6306, and 5 CFR Part 550, Subpart L. For additional information regarding IRS Payband employees, refer to the Annual Leave Lump Sum Payments fact sheet on the Payband Resource Center website at: <http://hco.web.irs.gov/apps/payband/index.htm>

- (2) In accordance with 5 CFR 550.1205(b), the lump sum payment also includes the following additional amounts when appropriate (not an all inclusive list):
 - a. Premium percentage compensation to which the employee would have been entitled had he/she remained on the rolls (such as night differential and Law Enforcement Availability Pay (LEAP)).
 - b. Differential cost of living or foreign post allowance to which the employee is entitled at separation when he/she separates at the overseas post. However, an employee is not entitled to such amounts, if he/she separated after leaving his/her overseas post (38 CG 594), unless he/she leaves the overseas post for temporary official duty and it would not be in the public interest to return him/her to the permanent post of duty for a brief period before separation (Comp. Gen. B 155356).
- (3) The time covered by the lump sum payment is not counted as civilian Federal service (26 CG 102, 105, and 24 CG 526). Also, in accordance with 5 U.S.C 550.1205, employees do not earn leave during this period. The payment is not regarded, except for purposes of taxation, as salary or compensation and is not subject to retirement deductions.
- (4) Employees are not entitled to pay for holidays during the period covered by a lump-sum annual leave payment.
- (5) Employees who are reemployed prior to the end of the period covered by the lump sum payment are required to refund the Service an amount equal to the gross compensation received for the unexpired portion of the lump sum leave period. The period covered by the refund is the period from date of reemployment to expiration of the lump sum period.
 - a. If an employee who previously received a lump sum payment is being reemployed, the servicing Employment Branch should contact the AWSS, Employee Support Services, Payroll Center to determine if an appointee is entering on duty prior to the expiration of annual leave represented by a lump sum payment, minus any restored annual leave.
 - b. The Employment Branch will work with the Payroll Centers to determine the amount of the refund and advise the employee of the amount due. Collection should be made prior to employment in accordance with 5 CFR 550.1206. When requiring a full refund would impose a hardship, employees may satisfy the indebtedness by payroll deductions. Deductions should be in sufficiently large amounts to liquidate the indebtedness within one year. This debt may not be waived.

6.630.1.4 (03-12-2010)**Credit for Prior Non-Federal Work Experience and Experience in a Uniformed Service for Determining Annual Leave Accrual Rate**

- (1) It is the policy of the IRS to utilize available personnel flexibilities to recruit and retain a highly-skilled, professional workforce. At its sole discretion, the IRS may provide credit for service that otherwise would not be creditable under 5 U.S.C. 6303(a) for the purpose of determining the annual leave accrual rate of an individual receiving his or her first appointment (regardless of tenure) as a civilian employee of the Federal Government or an employee who is reappointed following a break in service of at least 90 calendar days after his or her last period of civilian Federal employment. This section is organized consistent with the regulations contained in 5 CFR 630.205.

6.630.1.4.1 (03-12-2010)**Annual Leave Accrual Credit – Definitions**

- (1) Employee (also referred to as "applicant") – An individual subject to 5 U.S.C., Chapter 63, who either a) is receiving a first appointment (regardless of tenure) as a civilian employee of the Federal Government; b) is being reappointed following a break in service of at least 90 calendar days after the last period of civilian Federal employment; or c) is a retired member of a uniformed service as defined by 38 U.S.C. 4303.
- (2) Uniformed Service - The Armed Forces, the Army National Guard, and the Air National Guard when engaged in active duty for training, inactive duty training, or full-time National Guard duty, the commissioned corps of the Public Health Service, and any other category of persons designated by the President in time of war or national emergency.

6.630.1.4.2 (03-12-2010)**Annual Leave Accrual Credit – Delegation of Authority**

- (1) The IRS Commissioner may approve credit for service that otherwise would not be creditable under 5 U.S.C. 6303(a) for the purpose of determining the annual leave accrual rate of a newly appointed or reappointed employee. Pursuant to Delegation Order 6-8 (June 22, 2009), this authority has been redelegated to the IRS Human Capital Officer and may not be further delegated.

6.630.1.4.3 (03-12-2010)**Annual Leave Accrual Credit – Responsibilities**

- (1) Business Operating Division (BOD) Commissioners, or equivalent, are responsible for:
 - a. Determining when to request use of this authority; and,
 - b. Establishing and maintaining the Business Case file for each employee to which prior non-Federal work experience or military service is being credited for annual

leave accrual.

- (2) The Human Capital Office (HCO), Employment, Talent and Security (ETS) Division, Employment Branches, are responsible for:
 - a. Reviewing the business case file to determine whether the prior experience meets the qualification and directly-related experience requirements set forth by 5 CFR 630.205;
 - b. Determining the specific amount of time that may be creditable toward the annual leave accrual;
 - c. Forwarding the business case with a completed [Form 14120](#), Worksheet For Identifying Creditable Prior Non-Federal Work And Uniformed Service Experience For Annual Leave Accrual (Exhibit 6.630.1-1) to the Embedded Human Capital staff of the BOD;
 - d. Processing the accession personnel action, after approval by the IRS Human Capital Officer, to ensure that the approved time creditable for annual leave accrual is granted on the effective date of the applicant's initial appointment or reappointment to the Federal service; and
 - e. Informing their embedded staff.
- (3) The embedded staff will forward the business case to HCO, Workforce Progression and Management (WPM) Division, Compensation Branch.
- (4) HCO, WPM Division, Compensation Branch, is responsible for:
 - a. Reviewing the business case file for regulatory and policy compliance; and
 - b. Ensuring the case is completely documented and processed expeditiously to the IRS Human Capital Officer for approval/disapproval.

6.630.1.4.4 (03-12-2010)

Annual Leave Accrual Credit – Requirements

- (1) Credit for non-Federal work experience or active duty honorable uniformed service is discretionary and may be granted only if it is determined that the skills and experience of the applicant are:
 - a. Essential to the new position (e.g., non-Federal computer work previously used by an applicant for an Information Systems Specialist position);
 - b. Acquired through performance in a non-Federal or active duty honorable uniformed service position that directly relates to the duties of the new position (e.g., non-Federal auditor work used in a Tax Auditor or Revenue Agent position); and,
 - c. Necessary to achieve an important IRS mission or performance goal.
- (2) If credit is given for less than full time service, then such credit should be based on the number of hours or the percentage of time the employee performed directly-related duties. The methodology used must be documented in the business case file.
- (3) Credit for non-Federal work experience or active duty honorable uniformed service is granted to the employee on the effective date of his or her initial appointment or

reappointment to Federal service. **According to 5 CFR 630.205 (d), prior service credit cannot be granted retroactively or subsequent to the effective date of the employee's appointment or reappointment.** In other words, the written determination must be made and approved before the employee enters on duty.

6.630.1.4.5 (03-12-2010)

Annual Leave Accrual Credit – Business Case

- (1) In determining whether to request this authority, a BOD commissioner or equivalent must consider:
 - a. The extent that annual leave credit would directly enhance the ability of the IRS to fill a critical position and thus improve the performance of mission-critical functions;
 - b. Whether there are employees who are currently available that could perform the duties and responsibilities of the position for which the individual is being considered; and
 - c. Other special or unique needs of the individual's services.

- (2) Credit for prior work experience toward the annual leave accrual rate **must** be documented in writing and approved in **advance** of the applicant's entry on duty (EOD). It is imperative the business case be developed and forwarded to the servicing Employment Office as far in advance of the applicant's EOD as practical to ensure sufficient time for eligibility, policy, and regulatory compliance reviews. The supporting documentation must include:
 - a. A description of the applicable qualifications of the individual and how they meet a special need of the IRS that justifies use of the authority;
 - b. Other factors that affect the use of this authority (e.g., the nature of the labor market, the demand in the private sector for the knowledge and skills possessed by the individual, significant disparities between Federal and private sector salaries for the knowledge and skills required in the position to be filled,); and
 - c. An analysis of the directly-related work experience the applicant performed during his or her non-Federal or active duty honorable uniformed service, including the specific dates. Acceptable written documentation must be provided by the applicant and may include:
 - position or Military Occupational Specialty (MOS) descriptions;
 - letters from managers or performance evaluations indicating duties and time period(s) (including number of hours per week) they performed the duties;
 - resume;
 - employment or military service records;
 - copies of contracts or agreements;
 - other documentation that is deemed sufficient to verify the service; and
 - written self-certification that he or she was not terminated for cause from any of the positions upon which the creditable service is to be based.

6.630.1.4.6 (03-12-2010)**Annual Leave Accrual Credit – Procedures**

- (1) The BOD commissioner or equivalent prepares the Business Case and submits the request to the servicing Employment Branch through the embedded staff as far in advance of the requested EOD date as possible. Embedded staffs are advised to contact their servicing Employment Branch before developing their business case to initiate a determination of the amount of creditable service that may be applied to the applicant's SCD – Leave.
- (2) The servicing Employment Branch will review the application package to identify specific periods of creditable non-Federal work experience or military service. Creditable service will be documented on the [Form 14120](#), Worksheet For Identifying Creditable Prior Non-Federal Work And Uniformed Service Experience For Annual Leave Accrual (Exhibit 6.630.1-1). This will determine the amount, in terms of years and months, of creditable service during which the employee performed duties that were directly related to the position to be occupied. The amount of service credited may not exceed the actual amount of service performed.
- (3) The servicing Employment Branch will determine the amount of creditable service that may be granted using this authority. It will include a review of the major duties to be performed and the required knowledge as reflected by the position description for the job being filled. The servicing Employment Office will return the completed [Form 14120](#), Worksheet For Identifying Creditable Prior Non-Federal Work And Uniformed Service Experience For Annual Leave Accrual (Exhibit 6.630.1-1) and the Business Case file to the embedded staff for coordination. That staff will forward the complete file to the HCO, WPM Division, Compensation Branch, via action routing sheet.
- (4) The WPM Division, Compensation Branch, will perform a technical review for regulatory and policy compliance as outlined in 6.630.205 and forward the business case file to the IRS Human Capital Officer, through the Director, WPM, for a final determination (approval/disapproval).
- (5) The IRS Human Capital Officer will forward the final decision directly to the servicing Employment Branch and advise the embedded staff of the determination.
- (6) If the request is approved, the servicing Employment Branch will complete the coding of the accession to indicate the approved SCD for annual leave purposes.
 - a. The period of service being credited must be included in Block 31, SCD - Leave, of the Standard Form (SF) 50, Notification of Personnel Action that effects the appointment of the individual with the IRS.
 - b. The appropriate remark code must be used in Block 45, Remarks, as follows:
 - B73 "– You are receiving (enter years, months and days, e.g., 2 years, 6 months) credit toward your SCD-Leave shown in Block 31 for the following period(s) of non-Federal service:" (list all applicable "from" and "to" dates). " This time is permanently creditable unless you fail to complete one full year of continuous service with this

- agency. or"
- B73 – "You are receiving (enter years, months and days, e.g., 2 years, 6 months) credit toward your SCD-Leave shown in Block 31 for the following period(s) of non-Federal service:" (list all applicable "from" and "to" dates). " This time is permanently creditable unless you fail to complete one full year of continuous service with this agency." or

6.630.1.4.7 (03-12-2010)

Annual Leave Accrual Credit – Records

- (1) The Employment Branch will maintain the documented and approved/disapproved Business Cases. The Department of the Treasury or OPM may conduct periodic reviews of this authority.
- (2) The approved Form 14120, Worksheet For Identifying Creditable Prior Non-Federal Work And Uniformed Service Experience For Annual Leave Accrual (Exhibit 6.630.1-1), along with all other accession documents, will be sent from the servicing Employment Branch to the Payroll Center for processing and inclusion in the employee's Official Personnel Folder.

6.630.1.4.8 (03-12-2010)

Annual Leave Accrual Credit – Separations

- (1) Credit for prior work experience remains creditable for annual leave accrual purposes thereafter, provided the employee completes one full year of continuous service within the Department of the Treasury.
- (2) The one year of continuous service must be extended by any time spent in a leave without pay (LWOP) status in order to permanently retain the prior service credit for annual leave accrual purposes. Exceptions occur when an employee separates or is placed in LWOP to perform service in the uniformed services and later returns through the exercise of a reemployment right or he/she separates or is placed on LWOP because of an on-the-job injury and later returns to work.
- (3) If an employee separates from Federal service or transfers to another Federal agency before completing one full year of continuous service with the Department of the Treasury, the employee is not entitled to retain the prior service credit:
 - a. The accrual credit allowed for prior non-Federal service time must be subtracted from the employee's total creditable service before the employee separates or transfers, and IRS must establish a new service computation date (SCD-Leave) for leave accrual purposes;
- (4) Any annual leave accrued or accumulated by an employee as a result of receiving credit for prior service remains with the employee and is transferred to the new employing agency, or is paid in a lump-sum payment under 5 CFR 550.1205, if the employee is separating from Federal service or moving into a position to which annual leave cannot be transferred.

- (5) Any annual leave accrued or accumulated by an employee as a result of receiving credit for prior service remains with the employee and is transferred to the new employing agency, or is paid in a lump-sum payment under 5 CFR 550.1205, if the employee is separating from Federal service or moving into a position to which annual leave cannot be transferred.

6.630.1.4.9 (03-12-2010)

Annual Leave Accrual Credit – Additional Information

- (1) All written documentation must be approved prior to the effective date of the applicant's initial appointment or reappointment, and the selecting official must discuss the annual leave accrual rate with the applicant before the EOD date.
- (2) Mathematical errors which are identified after the accession action has been processed will be corrected by processing a Nature of Action Code 002/Correction to correct Block 31 (SCD – Leave) of the accession SF-50.
- (3) If questions arise between the BOD commissioner and the servicing Employment Branch as to determining the accrual rate, the embedded Officer will work with the servicing Employment Branch for resolution. If the accrual rate still cannot be resolved, the business case will be referred to the Associate Director, Policy and Programs Office, ETS Division, for a final decision.
- (4) Additional guidance on determining periods of creditable service is available from the Policy and Programs Office (HCO, ETS Division). Guidance on this policy is available from the HCO WPM Division, Compensation Branch.

6.630.1.5 (03-12-2010)

Sick Leave

- (1) Sick leave is authorized and administered under 5 U.S.C. 6301, 6302, 6307, and 6308 and 5 CFR Part 630, Subpart D.
- (2) Employees may request the use of sick leave as provided by 5 CFR 630.401 when the employee:
 - a. Is incapacitated for the performance of his or her duties by physical or mental illness, injury, pregnancy, or childbirth;
 - b. Receives medical, dental, or optical examination or treatment;
 - c. Would, as determined by health authorities or a health care provider, jeopardize the health of others, by his or her presence on the job because of exposure to a communicable disease;
 - d. Provides care for a family member who is incapacitated by a medical or mental condition or attends to a family member receiving medical, dental or optical examination or treatment;
 - e. Provides care for a family member with a serious health condition;
 - f. Makes arrangements necessitated by the death of a family member or attends the funeral of a family member;
 - g. Must be absent for purposes relating to his or her adoption of a child, including

appointments with adoption agencies, social workers, and attorneys; court proceedings; required travel; and any other activities necessary to allow the adoption to proceed.

- (3) Sick leave may be used and charged in 15-minute increments.
- (4) For bargaining unit employees, approval of sick leave is subject to provisions stated in the negotiated agreement.

6.630.1.5.1 (03-12-2010) Sick Leave Accrual Rates

- (1) Full time employees accrue four hours of sick leave for each pay period of employment, equivalent to 104 hours or 13 days per leave year.
- (2) Part-time employees accrue one hour of sick leave for each 20 hours in pay status.

6.630.1.5.2 (03-12-2010) Requests for Sick Leave

- (1) Employees must request sick leave from their manager as soon as possible (generally, within the first two hours of the start of the work day on the first day of absence). If the manager is unavailable, employees should leave a voice message or e-mail with their telephone number. If the illness continues beyond one day, employees must keep their manager informed, normally each day.
- (2) Requests for sick leave that are foreseeable based on planned medical, dental, or optical examinations or treatment should be requested as far in advance as possible.

6.630.1.5.3 (03-12-2010) Evidence to Support Sick Leave

- (1) Managers may grant the use of sick leave only when the need for sick leave is supported by administratively acceptable evidence. The manager may consider the employee's self-certification as to the reason for the absence as administratively acceptable evidence.
- (2) Generally, absences of three days or less for which sick leave is requested do not require medical certification. However, an employee may be required to provide medical certification or other administratively acceptable documentation for sick leave of more than three consecutive workdays, or for a shorter period when determined necessary.
 - a. Employees must submit the requested information within 15 calendar days from the date the manager requests the documentation. If that is not practical, despite the employee's diligent efforts, employees must provide the documentation within a reasonable period of time, but no later than 30 calendar days after the date the manager requests documentation.

- b. Employees who do not provide the required evidence or medical certification within the specified time period are not entitled to the sick leave.
- (3) As an untimely submission of medical documentation/certification may be the basis for denying requested sick leave, managers should document the date the evidence or certification is requested, the date the documentation is due and the date received.

6.630.1.5.4 (03-12-2010)

Safeguarding Medical Information

- (1) It is critical that an employee's privacy be safeguarded when requesting, receiving, and storing medical documentation. Information concerning an employee's medical condition or history should be maintained in a separate confidential medical file. The presence of medical documentation in an employee's Employee Performance File (EPF) or drop file violates the Rehabilitation Act. As with EPFs and drop files, the confidential medical file should always be secured in a locked cabinet.
- (2) When medical documentation is requested from an employee, the employee may choose to submit the requested medical documentation directly to a medically certified Employer representative (e.g., Agency Federal Occupational Health (FOH) Medical Review Officer), instead of his/her manager. Employees may access the [Human Capital Office - Health Services](#) website for additional information.
 - a. Business divisions with job-related medical requirements may alter this requirement by establishing an approved procedure that protects the privacy of the employee and that requires the employee to provide medical information directly to managers.
- (3) While the intent of allowing an employee to submit medical information directly to FOH is solely to protect the privacy interest of the employee, it is not intended to limit the information necessary for a manager to determine the approval of leave. The medically certified Employer representative will advise the manager regarding whether the illness has incapacitated the employee for work during the absences in question, when the employee's condition is expected to improve, and if any accommodations requested are appropriate based on the medical condition. A manager may request further explanation from the employee or request additional information from the medically certified FOH representative in order to make a decision.

6.630.1.5.5 (03-12-2010)

Sick Leave for Family Care

- (1) In accordance with 5 CFR Part 630.401, sick leave may be granted to care for family members. There are maximum limits to the number of hours that may be used for general (more routine) family care and for care of a family member with a serious health condition.
- (2) For use of sick leave, family member is defined as:
 - a. spouse, and parents thereof;

- b. children, including adopted children and spouses thereof;
 - c. parents;
 - d. brothers and sisters and spouses thereof; or
 - e. any individual related by blood or affinity whose close association with the employee is the equivalent of a family relationship (examples may include domestic partners, step-parents and step-children, common law and civil union relationships, grandparents and grandchildren.)
- (3) The amount of accrued sick leave employees may use for all family care purposes may not exceed 480 hours in a leave year. Thus, if any hours of sick leave are used for general family care and bereavement purposes as described below (IRM 6.630.1.5.6), it must be subtracted from the 480 hours of sick leave available for care of a family member with a serious health condition. For part-time employees, the amount of accrued sick leave employees may use for all family care purposes is pro-rated in proportion to the average number of hours of work in the employee's scheduled tour of duty each week.
- (4) Employees requesting to use their sick leave for family care must advise their manager if the sick leave is for general family care, bereavement (arranging or attending a funeral), or care for a family member with a serious health condition and report the hours using the appropriate codes in SETR. Managers must ensure and certify that employees do not exceed the maximum hours allowable in a given leave year.
- (5) Employees may request to use accrued sick leave for maternity reasons when required to attend physical examinations and/or for the period of incapacitation due to delivery and recuperation (generally limited to a period not exceeding six weeks). Employees may also use their accrued sick leave to accompany a family member to attend medical appointments, hospitalization and/or recuperation due to the birth of a child. Additional entitlements may be invoked under the Family and Medical Leave Act. Annual leave or LWOP may be requested for a period of paternity care, adjustment, child bonding or to make arrangements for childcare. [See IRM 6.630.1.9](#), Leave Options for the Birth and Care of a Child or [See IRM 6.630.1.10](#), Leave Options for Adoption and Care of a Child.

6.630.1.5.6 (03-12-2010)

Sick Leave For General Family Care and Bereavement Purposes

- (1) Full time employees may use up to 104 hours of their accrued sick leave each leave year (for part-time employees, pro-rated in proportion to the average number of hours of work in the employee's scheduled tour of duty each week) to:
- a. Provide care for a family member who is incapacitated as a result of physical or mental illness, injury, pregnancy, or childbirth;
 - b. Provide care for a family member as a result of medical, dental, or optical examination or treatment; or
 - c. Make arrangements necessitated by the death of a family member or attend the funeral of a family member (bereavement).

6.630.1.5.7 (03-12-2010)

Sick Leave to Care for a Family Member with a Serious Health Condition

- (1) Full-time employees caring for a family member with a serious health condition may use up to 480 hours of their accrued sick leave during a leave year. For part-time employees, the amount of sick leave that employees may use to care for a family member with a serious health condition is pro-rated in proportion to the average number of hours of work in the employee's scheduled tour of duty each week.
 - a. The term "serious health condition" has the same meaning as defined in 5 CFR 630.1202, the regulations implementing the Family and Medical Leave Act of 1993 (FMLA), 5 U.S.C. 6381. This definition includes such conditions as cancer, heart attacks, strokes, severe injuries, Alzheimer's disease, pregnancy, and childbirth. The term "serious health condition" is not intended to cover short-term conditions for which treatment and recovery are very brief. The common cold, the flu, earaches, upset stomach, headaches (other than migraines), routine dental or orthodontia problems, etc., are not serious health conditions unless complications arise. See IRM 6.630.1.8.4, FMLA – Definitions.
 - b. Medical documentation of the serious health condition is required. This documentation must include a written statement from the health care provider concerning the family member's need for psychological comfort and/or physical care and the specified period of time that the employee is needed to care for the family member with the serious health condition.

6.630.1.6 (03-12-2010)

Advance Leave

- (1) Employees may use leave after it is earned. However, in accordance with 5 U.S.C. 6302(d), 5 CFR 630, Subpart B and 5 CFR 630.401, IRS has discretion to grant advance leave (annual or sick) within limitation. Advance leave is not an employee entitlement but approved at the agency's discretion. Negative leave meets the definition of the term "debt" in accordance with Chief, Financial Office, in that the term "debt" or "claim" (the terms are used interchangeably) means any amount of money or property that has been determined by an appropriate official of the Federal government to be owed to the United States by a person, organization, or entity other than another Federal agency.
- (2) If advance leave is granted, employees must repay the amount equal to all advance leave before the end of their appointment or before separating from the IRS. If the employee fails to repay the advance leave, he or she will be billed for the amount equal to the leave or the amount owed which may be taken from the final salary and/or lump sum leave payment.
- (3) Advance leave requests from a part-time employee will be on a pro rata basis based on the number of hours in his or her tour of duty as noted on the employee's SF-50.
- (4) Before approving requests for advance leave from seasonal employees, managers and employees should consider how long it will take to repay the debt, as leave is earned only during their work seasons while employees are in a pay status and earning leave.
- (5) Advance leave balances are carried forward from one leave year to the next until

liquidated.

- (6) Employees on temporary appointments for less than 90 days may not be granted advance leave.
- (7) Employees occupying intermittent work schedules may not be granted advance leave.
- (8) For bargaining unit employees, approval of advance annual and sick leave is subject to provisions stated in the negotiated agreement.

6.630.1.6.1 (03-12-2010)

Advance Annual Leave

- (1) Employees do not have a right to advance annual leave and should save their accrued annual leave to cover both planned and unplanned absences. However, under unusual circumstances, if an employee is on a permanent appointment and has served for more than 90 days, management may grant advance annual leave.
- (2) The amount of advance annual leave may not exceed the amount that would be earned prior to separation or the end of the current leave year, whichever comes first.
- (3) The employee's request and use of advance annual leave serves as his/her commitment to repay the leave.
- (4) An employee will not be allowed to continually use annual leave accruals each pay period when there is outstanding annual leave indebtedness. Management must carefully evaluate all such requests on a case-by-case basis to ensure that the employee is committed to repaying the leave through future leave accruals.
- (5) In most cases, when employees who are indebted for advance annual leave separate from Federal service, they are required to refund the amount of advance leave for which they are indebted.

6.630.1.6.2 (03-12-2010)

Advance Sick Leave

- (1) Employees do not have a right to advance sick leave. However, when the severity of the situation warrants, a maximum of 30 days (equivalent to 240 hours) of sick leave may be advanced to full-time employees who have a serious health condition, to care for a family member with a serious health condition, or for purposes relating to the adoption of a child.
- (2) The term "serious health condition" has the same meaning as defined in 5 CFR 630.1202, the regulations implementing the Family and Medical Leave Act of 1993 (FMLA), 5 U.S.C. 6381. See IRM 6.630.1.5.7, (1) a, above.
- (3) For part-time employees, a proportional amount of sick leave may be advanced based on the part-time work schedule as documented on the employee's SF-50 (e.g., a part time employee who works 20 hours a week may be advanced no more than 15 days).

- (4) All requests for advance sick leave must be supported by medical documentation or other administratively acceptable documentation.
- (5) There must be a reasonable indication that the employee will return to duty after his/her illness. (e.g., if an employee has applied for disability retirement, he or she may already have an outstanding balance of advance sick leave; therefore, no additional advance sick leave should be authorized because there is no reasonable indication the employee will return to duty and be in a position to liquidate the indebtedness.)
- (6) When it is known or reasonably expected that an employee will separate during the year (for example, expiration of appointment or retirement), the total advance may not exceed the amount that will be earned prior to the anticipated separation (i.e., the employee is responsible for repayment of the hours owed prior to the separation so that he or she is separating with a 0 balance, not a negative balance).
- (7) The employee's request and use of advance sick leave serves as his/her commitment to repay the leave through future leave accruals (or cash payment). An employee cannot be allowed to continually use sick leave accruals each pay period when there is outstanding sick leave indebtedness. All such requests should be carefully evaluated on a case by case basis to ensure that the employee is committed to repaying the leave through future accruals.

6.630.1.6.3 (03-12-2010)

Repayment of Advance Leave by Separating Employees

- (1) Employees must refund to the IRS the amount equal to all advance leave before the end of the employee's appointment or before the employee separates from the IRS. If the employee fails to repay this debt, he or she will be billed for the amount equal to the leave. The amount of the debt may be subtracted from the employee's final salary payment or his or her lump sum annual leave payment.
- (2) Under 5 CFR 630.209, employees separating from the Federal service must repay any annual or sick leave advanced and not earned at the time of separation except that no repayment is necessary if the separation is because of:
 - a. Entry into military service when the employee maintains restoration rights to his or her IRS position, or
 - b. Death or disability retirement, or
 - c. Resignation or separation because of a disability preventing continuity of service and which is the basis of the separation as determined by management on medical evidence provided by the employee.
- (3) IRS' debt collection procedures for this purpose are administered by AWSS, ESS. Please see SOP 630-4 dated December 28, 2005 on the AWSS, ESServices website for information, instructions and procedures on Forgiveness (Liquidation) of Advance Leave for separating employees.
- (4) Compensatory time off (earned in lieu of overtime payment) may not be used to offset advance sick or annual leave (45 CG 243).

6.630.1.6.4 (03-12-2010)**Repayment of Advance Leave While Currently Employed**

- (1) There are two methods by which employees may repay advance leave while currently employed; subsequent leave accrual or request for repayment by converting advance leave to LWOP and paying the resulting bill.
- (2) Repayment of advanced leave by subsequent leave accruals. If no action is taken, this method of repayment will occur automatically. The employee's negative leave balance is reduced every pay period by the amount of each pay period's leave accrual. No monies are exchanged and corrected T&A records are not submitted.
- (3) An employee with a negative leave balance may request approval from his or her manager to convert the number of hours of advance leave to LWOP. In accordance with Delegation Order 104 (Rev. 14), manager approval is required when an employee requests to change negative leave to LWOP. If a manager approves the request, a debt to the government will be generated for that employee, requiring him or her to pay back, in dollars, the value of that negative leave, as well as any intervening holidays which occurred during the subject period. This debt must be repaid in full, prior to the employee being recredited the respective number of hours of leave. Employees must consider all aspects (e.g. 80-hour cutbacks, effect on health insurance premiums, etc), before choosing this option. See [OPM's fact sheet on Effect of Extended Leave Without Pay \(LWOP\) \(or other Nonpay Status\) on Federal Benefits and Programs](#).
- (4) IRS' debt collection procedures for this purpose are administered by AWSS, ESS, and employees or managers may notify the Payroll Center of the desire to refund the value of advance leave in one of two ways:
 - a. the employee may have his or her manager initiate an ERC ticket on their behalf which will be assigned to a SETR Representative; or
 - b. the manager may input time and attendance corrections with a notation in the remarks portion stating the request is to refund the dollar amount of the employee's amount of advance annual or sick leave.
- (5) Compensatory time off (earned in lieu of overtime payment) may not be used to offset advance sick or annual leave ([45 CG 243](#)).
- (6) For leave buy back or restoration of annual or sick leave used by an employee due to a work-related injury, see IRM 6.800.1.15, Workers Compensation – Leave Buy Back.

6.630.1.7 (03-12-2010)**Recredit of Leave**

- (1) Annual and sick leave will be recredited, or reestablished as provided by 5 U.S.C. 6306 and 5 CFR Part 630, Subpart E.
- (2) When employees transfer between agencies under the same leave system without a break in service, the losing agency will certify the employee's sick and annual leave

balances and the gaining agency will credit the employee's sick and annual leave balances.

- (3) When an employee leaves his or her position to enter military service, the employee's leave account will be reestablished upon the return to civilian service, unless the employee chooses to receive a lump-sum payment for such annual leave.
- (4) In accordance with 5 CFR 630.502(b), an employee who has had a break in service is entitled to a recredit of sick leave (without regard to the date of his or her separation), if he or she returns to Federal employment on or after December 2, 1994, unless the sick leave was forfeited upon reemployment in the Federal Government before December 2, 1994.
- (5) As provided by 5 CFR 630.405, sick leave used in the computation of an annuity may not be recredited.

6.630.1.8 (03-12-2010)

Family and Medical Leave Act (FMLA)

- (1) As directed by 5 U.S.C. 6381 through 6387, 5 CFR Part 630 Subpart L provides regulatory requirements for family and medical leave for IRS employees and prescribes an entitlement to a total of 12 administrative workweeks of unpaid leave during any 12 month period for certain family and medical needs. The coverage, conditions for invoking, requirements, benefits, and protections are described in 5 CFR Part 630 Subpart L. The following is a summary of the FMLA regulatory requirements.

6.630.1.8.1 (03-12-2010)

FMLA - Description

- (1) Permits full-time employees to use:
 - a. Twelve (12) workweeks (480 hours for full-time employees) of unpaid leave (LWOP) during any 12-month period to take care of specified family and medical needs.
 - b. These 12 workweeks do not include holidays and non-work days.
- (2) Part-time employees are eligible for a pro-rated amount of FMLA leave. For a part-time employee, the amount of FMLA leave granted may not exceed an amount equal to 12 times the average number of hours in his or her scheduled tour of duty each week. (e.g., an employee who works 20 hours a week may not be granted more than a maximum of 240 hours. 20/hr. week X 12 = 240 total)
- (3) For information regarding FMLA leave for family of servicemembers, [See IRM 6.630.1.23.](#)

6.630.1.8.2 (03-12-2010)

FMLA - Who is Eligible?

- (1) Any employee covered by the Federal Leave system who has completed 12 consecutive or nonconsecutive months of Federal service. Excluded are employees serving under temporary appointments with a time limitation of 1 year or less and intermittent employees.

6.630.1.8.3 (03-12-2010)

FMLA - Reason for Use

- (1) Enables employees to use LWOP for:
 - a. the birth of a child and care of the newborn;
 - b. the placement of a child with the employee for adoption or foster care;
 - c. the care for a spouse, child, or parent with a serious health condition;
 - d. a serious health condition of the employee that makes him or her unable to perform the essential duties of his or her position.

6.630.1.8.4 (03-12-2010)

FMLA - Definitions

- (1) Family Member:
 - a. Spouse: an individual who is a husband or wife pursuant to a marriage that is a legal union between one man and one woman, including common law marriage between one man and one woman in States where it is recognized.
 - b. Son/Daughter: a biological, adopted or foster child; a step child; a legal ward; or a child of a person standing *in loco parentis* who is under 18 years of age or 18 years or older and incapable of self-care because of mental or physical disability.
 - c. Parent: the biological parent or an individual who stands or stood *in loco parentis* to an employee when the employee was a child.
 - d. *In Loco Parentis*: individual who has day to day responsibility for the care and financial support of a child or, in the case of an employee, who had such responsibility for the employee when the employee was a child. A biological or legal relationship is not necessary.
- (2) Serious Health Condition: An illness, injury, impairment, or physical or mental condition that involves –
 - a. Hospital Care: Inpatient care (overnight stay) in a hospital, hospice, or other residential medical care facility, including any period of incapacity or subsequent treatment in connection with such inpatient care; or
 - b. Absence Plus Treatment: A period of incapacity of more than three consecutive calendar days (including any subsequent treatment or period of incapacity relating to the same condition), that also involves:
 - o Treatment two or more times by a health care provider; or
 - o Treatment by a health care provider on at least one occasion which results in a regimen of continuing treatment (e.g., a course of prescription medication or therapy) under the supervision of the health care provider; or

- c. Pregnancy: Any period of incapacity due to pregnancy, childbirth, or for prenatal care; or
 - d. Chronic Conditions Requiring Treatments: A chronic condition which requires periodic visits for treatment by a health care provider, continues over an extended period of time (including recurring episodes of a single underlying condition); and may cause episodic rather than a continuing period of incapacity (e.g., asthma, diabetes, epilepsy, etc.); or
 - e. Permanent/Long-Term Conditions Requiring Supervision: A period of incapacity which is permanent or long-term due to a condition for which treatment may not be effective. The employee or family member must be under the continuing supervision of but need not be receiving active treatment by, a health care provider (e.g., Alzheimer's, a severe stroke, or the terminal stages of a disease); or
 - f. Multiple Treatment (Non-Chronic Conditions): Any period of absence to receive multiple treatments (including any period of recovery therefrom) by a health care provider, either for restorative surgery after an accident or other injury, or for a condition that would likely result in a period of incapacity of more than 3 consecutive calendar days in the absence of medical intervention or treatment, (e.g., chemotherapy/radiation for cancer, physical therapy for severe arthritis, and dialysis for kidney disease).
- (3) Treatment: Includes examinations to determine if a serious health condition exists and evaluations of the condition. A regimen of continuing treatment includes prescription medication, antibiotic, or therapy requiring special equipment to resolve or alleviate the health condition.
- (4) Exclusions: Serious health condition does not include:
- a. Routine physical examinations, eye examinations, or dental examinations.
 - b. The taking of over-the counter medications, e.g., aspirin, antihistamines, or salves; or bed-rest, drinking fluids, exercise, and other similar activities that can be initiated without a visit to the health care provider;
 - c. A condition for which cosmetic treatments are administered, unless inpatient hospital care is required or unless complications develop;
 - d. An absence because of an employee's use of an illegal substance, unless employee is receiving treatment for substance abuse by a health care provider.
 - e. Unless complications arise, the common cold, flu, earaches, upset stomach, minor ulcers, headaches (other than migraines), routine dental or orthodontia problems, and periodontal disease.
 - f. Allergies, restorative dental or plastic surgery after an injury, removal of cancerous growth, or mental illness resulting from stress, unless such conditions require inpatient care or continuing treatment by a health care provider.

6.630.1.8.5 (03-12-2010)

FMLA – Features and Limitations

- (1) May not be denied if request meets the FMLA criteria as defined by 5 CFR 630 Subpart L.
- (2) Applies to male and female employees.

- (3) Is in addition to other types of leave.
- (4) When medically necessary, may be taken intermittently or under a work schedule reduced by the number of hours of FMLA leave.
- (5) Employees may substitute only the types of paid leave outlined in 5 CFR 630.1205(b) for unpaid leave under FMLA, (i.e., annual and/or sick leave consistent with laws and regulations governing the granting and use of annual or sick leave). Employees may not substitute compensatory time off in lieu of overtime payment, compensatory time off for travel, credit hours of time off awards for unpaid leave under FMLA.
- (6) FMLA-LWOP, or annual or sick leave substituted for FMLA-LWOP, may be taken in 15-minute increments.
- (7) An employee may not retroactively invoke entitlement to FMLA unless she or he can prove that s/he was physically or mentally incapable of invoking his or her entitlement during the entire period the employee was out from work, and that a personal representative was also unable to contact the agency and invoke the employee's entitlement to FMLA during the entire period the employee was absent from work. Employees who meet this criterion must invoke their entitlement within 2 workdays after returning.
- (8) Upon return, employees are entitled to the same or equivalent position and benefits, pay, status, and other conditions of employment.
- (9) If on LWOP, an employee is entitled to maintain health benefits as long as the employee has made arrangements to pay the employees' share of costs on a current basis or upon return to pay and duty status.
- (10) May be used in conjunction with other leave programs, i.e., voluntary leave transfer program.
- (11) Twelve-month period of FMLA-LWOP begins on the date an employee first takes leave for a FMLA need and continues for 12 months. Employee is not entitled to 12 additional weeks of leave until the previous 12 month period ends.
- (12) For the birth of a child or placement of a child for adoption or foster care, entitlement to up to 12 weeks of FMLA-LWOP expires 12 months after birth or date of placement.

6.630.1.8.6 (03-12-2010)

FMLA - Requirements

- (1) FMLA must be invoked by the employee, by written, oral, or electronic notice.
- (2) Where the need for leave is foreseeable, the employee must submit advance notice using [Form 9611](#) at least 30 days before the leave period, or if need for leave is not foreseeable, within a reasonable period of time appropriate to the circumstances involved; and
- (3) The employee must submit medical certification ([WH-380](#) or equivalent medical

certification) within 15 calendar days of manager's request. If not practicable under the circumstances to provide requested medical certification within 15 calendar days, despite the employee's diligent, good faith efforts, he/she must submit medical certification within a reasonable period of time under the circumstances involved, but no later than 30 calendar days after the date requested. The employee may be charged AWOL or the employee may request another type of paid leave, as appropriate, if medical certification is not submitted within specified time period.

- (4) In the case of intermittent leave for planned medical treatment, the employee must provide the dates (actual or estimates) on which such treatment is expected to be given, the duration of such treatment, and the period of recovery, if any, or specify that the serious health condition is a chronic or continuing condition with an unknown duration and whether the employee is presently incapacitated and the likely duration and frequency of episodes of incapacity.
- (5) Employees must provide notification of the intent to substitute annual or sick leave for the period of FMLA-LWOP, prior to the date the annual or sick leave begins. Annual or sick leave may not be retroactively substituted for FMLA-LWOP previously taken.

6.630.1.8.7 (03-12-2010)

FMLA – Procedures for Applying

- (1) Apply to immediate manager, [Form 9611](#), no less than 30 days before leave is to begin, if need for leave is foreseeable, or within a reasonable period of time appropriate to the circumstances involved, if the need for leave is not foreseeable. Employees may choose to provide required medical certification only to those medical professionals designated by the Employer.
- (2) The approving official for FMLA requests is determined by business unit delegation of authority.

6.630.1.9 (03-12-2010)

Leave Options for the Birth and Care of a Child

- (1) This section provides a summary of the types of leave options available for the birth and care of a child in accordance with 5 CFR Part 630. See the corresponding section in this IRM for more detailed information on each.
- (2) For workload considerations, employees should advise their manager as soon as possible of their request to use leave for maternity or paternity purposes including the type(s) of leave, approximate dates, duration, and whether or not he/she will invoke entitlement under the Family and Medical Leave Act.
- (3) Sick leave - Employees may request to use accrued leave for medical appointments, hospitalization as appropriate, and a period of incapacitation following childbirth. Employees may also use their accrued sick leave to accompany a family member to attend medical appointments, hospitalization and/or recuperation due to childbirth. (Most doctors certify that the recovery period is about six weeks.) [See IRM 6.630.1.5, Sick Leave.](#)

- (4) Parents may not use sick leave to be absent from work to bond with or care for a healthy child. However, full-time employees may request up to 480 hours (12 weeks) of sick leave each year to care for a child with a serious health condition. Employees may use up to 104 hours (13 days of that 12-week period) to care for a child with a minor illness or to accompany a child to a medical, dental, or optical appointment. [See IRM 6.630.1.5.5](#), Sick Leave for General Family Care.
- (5) Annual Leave - Employees may request annual leave for pregnancy and childbirth, and to be absent from work to bond with or care for a healthy newborn. The use of annual leave is subject to the right of the manager to approve a time at which annual leave may be taken. [See IRM 6.630.1.3](#), Annual Leave.
- (6) Advance Leave – See 6.630.1.6.1 and 6.630.1.6.2 for approval criteria.
- (7) Family and Medical Leave - Each parent is entitled to use a total of up to 12 weeks of LWOP under FMLA for the birth of a child and care of the newborn. Employees may elect to substitute annual leave and/or sick leave for any or all of the LWOP used under the FMLA, consistent with the laws and regulations for using annual and sick leave. An employee's entitlement to FMLA leave begins on the child's date of birth and expires 12 months later. [See IRM 6.630.1.8](#).
- (8) Donated Leave Under the Voluntary Leave Transfer and Leave Bank Programs - If the employee exhausts her or his sick and/or annual leave, she or he may receive donated annual leave under the voluntary leave transfer and/or leave bank programs. These programs are for employees experiencing a personal or family medical emergency (including pregnancy and childbirth) and who have exhausted their own available paid leave. An employee may receive donated annual leave from both the leave transfer and leave bank programs. Donated annual leave may be used only for a medical emergency--e.g., the mother's period of incapacitation or the illness of a child--and may not be used to care for a healthy child. Consult the [ERC](#) for more information regarding the voluntary leave transfer and [leave bank](#) programs.
- (9) Leave Without Pay - Subject to managerial approval, both parents may request and use LWOP for pregnancy and childbirth or to be absent from work to bond with or care for a healthy newborn, in accordance with current business unit policy and the negotiated agreement. This category of LWOP should not be confused with FMLA - LWOP, please [See IRM 6.630.1.8.5](#) for information on FMLA - LWOP and (7) above.

6.630.1.10 (03-12-2010)

Leave Options for the Adoption and Care of a Child

- (1) Sick Leave- [5 CFR 630.401\(a\)\(6\)](#) provides that sick leave may be used for absences from duty for purposes relating to the adoption of a child, including appointments with adoption agencies, social workers and attorneys, court proceedings, required travel, and any other activities necessary to allow the adoption to proceed. Employees may be asked to provide administratively acceptable evidence for the use of sick leave for absences related to adoption proceedings. Parents may not use sick leave to be absent from work to bond with or care for a healthy child.
- (2) Annual Leave – Adoptive parents may use annual leave for purposes related to the

adoption of a child. In addition, adoptive parents may use annual leave to be absent from work to bond with or care for a healthy child. The use of annual leave is subject to the right of the manager to approve a time at which annual leave may be taken.

(3) Advance Leave – See IRM 6.630.1.6.1 and 6.630.1.6.2 for approval criteria.

(4) Family Medical Leave – Under the Family Medical Leave Act, each parent is entitled to a total of 12 weeks of LWOP for the placement of a son or daughter with the employee for adoption or foster care. An employee may elect to substitute annual leave and/or sick leave for any or all of the LWOP used under the FMLA, consistent with the laws and regulations for using annual and sick leave. An employee's entitlement to FMLA leave begins on the date of placement and expires 12 months later.

(5) Donated Leave Under the Voluntary Leave Transfer and Leave Bank Programs – If either parent exhausts her or his sick and/or annual leave, she or he may receive donated annual leave under the voluntary leave transfer and/or leave bank programs. Employees may receive donated annual leave from both the leave transfer and leave bank programs. Donated annual leave may be used only for a medical emergency-- e.g., to care for a child with a serious health condition--and may not be used to care for or bond with a healthy child. Consult the [ERC](#) for more information regarding the voluntary leave transfer and [leave bank](#) programs.

(6) Leave without pay – Subject to managerial approval, both parents may request LWOP for adoption proceedings or to be absent from work to bond with or care for a newly adopted child, in accordance with current business unit policy and the negotiated agreement. This category of LWOP should not be confused with FMLA-LWOP; please [See IRM 6.630.1.8.5](#) for information on FMLA - LWOP.

6.630.1.11 (03-12-2010)

Additional Flexibilities for Family Purposes

(1) IRS offers various leave and work scheduling flexibilities to assist employees in meeting their work and family obligations. For more information on these flexibilities, go to the [ERC](#) and search on the subject of interest. In addition, the negotiated agreement may contain further guidelines for bargaining unit employees.

(2) Flexible and compressed work schedules - If the work requirements and business unit needs permit, an employee may request a flexible or compressed work schedule. Flexible and compressed work schedules enable employees to select and alter their work schedules to better fit personal needs and help balance work, personal, and family responsibilities.

(3) The IRS Telework Program allows employees the opportunity to work at home or other approved locations (e.g., satellite office sites or telecenters). Participation in the Telework Program is voluntary. Employees may work full days or a portion of the day at the telework site. While telework may help employees to better balance their work and family responsibilities, it remains a management option rather than an employee benefit and does not change the terms and conditions of appointment. Telework is not an entitlement. Employees who wish to work telework must obtain their manager's permission and enter into a Telework Agreement. Telework is inappropriate for

employees to care for family members while working at home or an alternative worksite. However, telework may provide employees with valuable additional time to spend with their family members by reducing the amount of time spent commuting.

6.630.1.12 (03-12-2010) **Leave Without Pay (LWOP)**

- (1) Leave without Pay (LWOP) is an authorized nonpay status that is official and properly approved by the employee's manager. Approval of LWOP is at managerial discretion based upon a balance of the needs of the employee and the interests of the Service. Approval of LWOP is an entitlement for:
 - a. Disabled veterans needing medical treatment per Executive Order 5396;
 - b. Employees who invoke and meet the criteria for approval of up to 12 weeks LWOP under the Family and Medical Leave Act; and,
 - c. Pursuant to a claim for job related illness or injury with the U.S. Department of Labor, Office of Workers' Compensation (OWCP).
- (2) Approval of LWOP for a period of up to one year is delegated to managers as per [Delegation Order 104](#). In accordance with [Delegation Order 256](#), the authority to approve LWOP in excess of one year in accordance with applicable regulations and policies is delegated to:
 - a. SES Members (including those employees serving in SES positions) who report to Deputy Division Commissioners; Deputy Division Chiefs; Deputy National Taxpayer Advocate; Chief Information Officer; for employees under their supervision and control; and
 - b. SES Members (including those employees serving in SES positions) who report directly to National Headquarters Deputy Directors and Deputy Chiefs for employees under their supervision and control.
 - c. This authority may not be redelegated.
- (3) Employees may request extended LWOP for up to one year after completion of five years of service to engage in full time job related study, or to engage in other activities, subject to work requirements and managerial approval.
- (4) Each request for extended LWOP should be examined closely to determine that the employee will return at the end of the LWOP period and that the value to the Government or the serious needs of the employee are sufficient to justify the administrative costs and inconveniences.
- (5) Extended periods of LWOP may have significant impact on employee benefits including earning leave (See IRM 6.630.1.2), health benefits, service computation date, etc. See OPM's chart – Effects of Extended Leave Without Pay (LWOP) on Federal Benefits and Programs. Information on the impact of LWOP is also found in the Employee Personnel Resource Guide (EPRG) and on the ERC.
- (6) LWOP may be charged in 15-minute increments.

6.630.1.12.1 (03-12-2010)**LWOP – Expanded Family and Medical Leave**

- (1) In line with the President's request in an [Executive Memorandum dated April 11, 1997](#), IRS also allows up to 24 hours of LWOP per leave year for specific family related purposes not addressed in the Family and Medical Leave Act:
- a. School and Early Childhood Educational Activities - To participate in school activities directly related to the educational advancement of a child. This would include parent-teacher conferences or meetings with child-care providers, interviewing for a new school or child-care facility, or participating in volunteer activities supporting the child's educational advancement. "School" refers to an elementary school, secondary school, Head Start Program, or child care facility.
 - b. Routine Family Medical Purposes - To allow parents to accompany children to routine medical or dental appointments, such as annual checkups or vaccinations when no sick leave is available to employees.
 - c. Elderly Relatives Health or Care Needs To allow employees to accompany an elderly relative to routine medical or dental appointments or other professional services related to the care of the elderly relative, such as making arrangements for housing, meals, phones, banking services, and other similar activities.

6.630.1.13 (03-12-2010)**Voluntary Leave Transfer Program**

- (1) The IRS has established a voluntary leave transfer program under which an employee voluntarily may donate unused annual leave to another IRS employee or to an employee of another bureau or Executive agency who needs such leave because of a medical emergency, as provided by 5 U.S.C. Chapter 63 subchapter III and 5 CFR Part 630 Subpart I. More detailed information regarding the voluntary leave transfer program may be found on the [ERC](#).

6.630.1.14 (03-12-2010)**Voluntary Leave Bank Program**

- (1) The IRS has established a voluntary leave bank program under which an employee voluntarily may contribute annual leave to a leave bank for use by a leave bank member who needs such leave because of a medical emergency as provided by 5 U.S.C. chapter 63 subchapter IV and 5 CFR Part 630 Subpart J. More detailed information regarding the voluntary leave bank program may be found on the [ERC](#).

6.630.1.15 (03-12-2010)**Emergency Leave Transfer Program**

- (1) In the event of a major disaster or emergency resulting in severe adverse effects for a substantial number of Federal employees, the President may direct OPM to establish an emergency leave transfer program. Under this voluntary program an employee may

donate annual leave for transfer to employees in the IRS or other Executive agencies who are adversely affected by the disaster or emergency, as provided by 5 U.S.C. 6391 and 5 CFR Part 630 Subpart K. More detailed information regarding the emergency leave transfer program may be found on the [ERC](#).

6.630.1.16 (03-12-2010)

Absence Without Leave (AWOL)

- (1) AWOL is a nonpay status for any absence from duty not officially and properly authorized.
- (2) AWOL should be charged when an employee:
 - a. Is absent without permission,
 - b. Has not notified his or her manager of the absence in accordance with established procedures, or
 - c. Has not provided satisfactory explanation or documentation for an absence from duty.
- (3) An AWOL charge may be changed later to an appropriate type of leave if the appropriate authority determines that the employee has satisfactorily explained the absence or presented acceptable documentation.
- (4) Although AWOL is not considered a disciplinary action, it can form the basis for future disciplinary action.
- (5) When a manager determines that a charge of AWOL is appropriate, he or she may wish to contact the servicing labor relations specialist for further guidance.
- (6) AWOL may be charged in 15-minute increments.

6.630.1.17 (03-12-2010)

Home Leave

- (1) IRS employees assigned to duty stations abroad are entitled to earn and use home leave in accordance with 5 U.S.C. 6305 and 5 CFR Part 630 Subpart F. Except as otherwise authorized by statute, an employee is entitled to home leave only when he or she has completed a basic service period of 24 months of continuous service abroad and must be returning abroad for at least an additional 24 months.
- (2) If home leave is granted and the employee does not fulfill the additional tour of 24 months, the employee's time and attendance records must be corrected to reflect annual leave or other leave as appropriate to account for the absence.
- (3) The employee's Business Unit has the responsibility of maintaining the appropriate personnel records and travel vouchers which substantiate entitlement to home leave. These records should be maintained to ensure that the employee has fulfilled his or her committed tour abroad and no repayment of home leave is required.

- (4) 5 CFR Part 630, subpart F explains the [accrual and computation](#) of home leave.
- (5) Employees may be absent in a nonpay status (e.g. LWOP) for a maximum of two weeks within each 12 months of service before losing eligibility for home leave.
- (6) Time spent in the armed forces of the United States which interrupts service abroad may be included only for eligibility requirements but not for leave earning purposes.
- (7) Home leave should be used within three months of returning to the United States, is posted in whole day increments and charged only for scheduled work days. Subject to workload requirements, home leave may be approved for use in combination with other types of paid leave.

6.630.1.18 (03-12-2010)

Funeral Leave

- (1) Funeral leave will be granted, as provided by 5 U.S.C. 6326 and 5 CFR Part 630 Subpart H, not to exceed three workdays, to enable an employee to make arrangements for and/or to attend the funeral of, or memorial service for, an immediate relative who died as a result of a wound, disease, or injury incurred while serving as a member of the Armed Forces in a combat zone.
- (2) In accordance with 5 CFR 630.803, the definition of immediate relative means the following relatives of the deceased member of the armed forces:
 - a. Spouse, and parents thereof;
 - b. Children, including adopted children, and spouses thereof;
 - c. Parents;
 - d. Brothers and sisters, and spouses thereof; and
 - e. Any individual related by blood or affinity whose close association with the deceased was such as to have been the equivalent of a family relationship.

6.630.1.19 (03-12-2010)

Court Leave

- (1) An employee is entitled to court leave, without charge to annual leave or loss of pay, for absence from work when summoned for service as a juror or as a witness on behalf of any party in connection with a judicial proceeding to which the United States, the District of Columbia, or a State or local government is a party.
- (2) Court leave is available only to an employee who, except for jury or witness service, would be on duty or on leave with pay. Thus, an employee with an Intermittent work schedule or an employee on LWOP may not be granted court leave when called to jury service.
- (3) Employees summoned to county court for a traffic violation are not entitled to court leave as a witness under 5 U.S.C. 6322.
- (4) Court leave authorized by 5 U.S.C. 6322 to employees serving as a witness is limited

to the time required by an employee to appear personally as a witness or juror.

Consequently, this statutory provision does not permit court leave to employees required to accompany minor children to court.

- (5) Court leave for witness service is permissible only if the employee is summoned by the court or authority responsible for the proceeding. Although a subpoena is not necessarily required, the official request, invitation, or call must be evidenced in writing.
- (6) If witness service in a non-official capacity is performed on behalf of a private party, the absence is charged to leave and the employee may accept monies received from the court for services as well as money for incidental expenses such as parking, meals, mileage or lodging.
- (7) Documentation, including the court order or summons along with a certification of attendance must be retained with the employee's time and attendance record in accordance with [IRM 1.15.39 - Exhibit 1.15.39-1](#).

6.630.1.19.1 (03-12-2010)

Requesting Court Leave

- (1) When called for service which qualifies for court leave, either as a juror or as a witness, the employee must advise his or her manager and submit a copy of the court order, subpoena, summons, or other written request as far in advance as possible.
- (2) Upon return to duty, the employee must submit written evidence of attendance at the judicial proceeding, showing the dates (and hours if possible) served. This documentation, which generally may be secured from the Clerk of the Court or other court official, should include information about any money received, such as the jury or witness fees and rate thereof, or any amounts received for meals and transportation. Employees must submit this documentation to their manager.
- (3) If an employee is excused or released by the court for any day or a substantial part of a day, he or she is expected to return to duty, provided the return would not cause hardship because of distances involved between home, worksite, and the court. Local guidelines may be established depending on the circumstances of each case. Employees must communicate with his or her manager before court leave begins about when he or she is expected to report back to work if temporarily released from court service. When only an hour or two remain in the daily tour, the employee would not normally be expected to return to duty. Failure to return to duty, when it is reasonable for the employees to do so, may result in a charge to annual leave, LWOP, or Absence Without Leave (AWOL).

6.630.1.19.2 (03-12-2010)

Jury or Witness Fee/s

- (1) An employee may not retain fees received for jury or witness service if he or she served while in official duty status or on court leave. However, the fees may be retained in the following circumstances:

- a. If the jury fee is greater than the amount of regular salary due, the employee may retain the difference.
 - b. If the jury service falls on a non-workday or on a holiday falling within the employee's regular tour of duty, he/she may retain the fee for that day.
 - c. If the employee is on LWOP when called for jury or witness service, he/she may retain the fees.
 - d. If the applicable state or local law provides that payments for jury services are for travel and/or related expenses (rather than a salary for being a juror), employees may retain such payments. If there is any question about whether any such payments may be retained, employees should contact the ERC.
 - e. The employee may retain allowance for mileage and subsistence.
- (2) Employees returning fees to the IRS may either forward the check received by the court or submit a personal check made payable to "Internal Revenue Service" for the applicable amount.
- (3) Employees must complete a [Form 3210](#) Document Transmittal containing the following information: name, social security number, the number of the court check (if being submitted) and a remark that the check is submitted as a credit for jury or witness fees received.
- (4) Checks submitted from the court rather than a personal check must be endorsed by the employee prior to sending it in for processing.
- (5) The Form 3210 should be sent along with the check and a copy of the court summons or documentation of attendance to:

IRS
Beckley Finance Center
P.O. Box 9002
Beckley, WV 25802-9002
Attn: Jury/Witness Fees

6.630.1.20 (03-12-2010)

Military Leave for Reserves or National Guard

- (1) In 5 U.S.C. 6323 military leave is defined as the authorized absence of an employee from official duty to perform active military duty, active duty for training, inactive-duty training, funeral honors duty, or to engage in field or coast defense training. An employee on military leave under section 6323(a) receives his or her full civilian salary, as well as military pay.
- (2) 5 U.S.C. 6323(a) states Federal employees on permanent or temporary indefinite appointments (defined by Comptroller General Decision B232438 [1989] as temporary appointments for one year or more), who are members of the reserve components of the armed forces, are entitled to 15 days (equivalent to 120 hours) of paid military leave each fiscal year.
- (3) Employees on temporary limited appointments (temporary appointments for less than one year) are not eligible for military leave even if the appointment is extended beyond

the one year timeframe (Comptroller General Decision B232438 [1989]).

- (4) Employees on an intermittent work schedule do not earn leave, therefore are not eligible for military leave. [See IRM 6.630.1.2 (7)].
- (5) Military leave eligibility is based on the employees' current appointment; therefore, if an employee on a temporary limited appointment (for less than one year) is converted to a permanent or temporary indefinite appointment (for one year or more) then eligibility would be based on the new appointment and the employee would be eligible for military leave.
- (6) Employees who are entitled to regular military leave, but who do not use the entire 120 hours (or 15 days), may carry over the unused portion from one fiscal year to the next. A maximum of 120 hours may be carried over; therefore, it is possible that a maximum of 240 hours can be used in a fiscal year.
- (7) Pursuant to 5 U.S.C. 6323(a) military leave is only charged for hours the employee otherwise would have worked. An employee is not charged military leave on weekends and other non-workdays and will be paid his or her full civilian pay for all 120 hours. (See OPM [Fact Sheet on Military Leave](#).)
- (8) Following enactment of paragraph (3) of 5 U.S.C. 6323(a) (above) on December 21, 2000, the minimum charge for leave under this subsection is one hour. The Merit Systems Protection Board (MSPB) routinely holds, following *Butterbaugh vs. Department of Justice*, that under the Uniformed Services Employment and Reemployment Rights Act (USERRA) claimants are allowed to recover annual leave placed into a restored account (or, for separated employees, to receive compensation) for military leave charged on intervening weekends or non-workdays days dating back to 1980.
- (9) See IRS policy #HCO-06-0110-01, Administrative Claims Process to Restore Leave/Compensation for Improperly Charged Military Leave (per *Butterbaugh v. Department of Justice*) on the [HCO website](#) for procedures for filing claims under this subject if an employee feels he or she is entitled to hours or days under *Butterbaugh* or USERRA provisions. In order to be eligible, an IRS employee must prove that he or she was harmed by providing evidence he or she was required to use annual leave, other leave (e.g. compensatory time in lieu of overtime payment) or LWOP to cover periods of absence for military duty as a direct result of being improperly charged military leave for intervening weekends or non-workdays.
- (10) Military leave is not authorized for certain types of duty. Employees may request approved leave or LWOP to engage in these activities: summer training as members of ROTC, temporary members of the Coast Guard Reserve, participation in parades by members of a State National Guard, training with a state defense organization or a state military organization which is not part of the National Guard, weekly meetings and drills as a member of the District of Columbia National Guard, time to travel on a workday to a place of training unless orders encompass travel time; and active duty as a commissioned officer in the Reserve Corps of the United States Public Health Service.
- (11) Employees who are called to active duty should obtain a Military Benefits Election

Check List for information regarding rights and options prior to entering active duty (employment, pay, benefits and eligibility entitlements). The Military Benefit Election Check List is available by contacting the [ERC](#) or emailing Military.Deployment.Program@irs.gov.

6.630.1.20.1 (03-12-2010)

Computation of Military Leave Accrual for Part-Time Employees

(1) Military leave authorized by 5 U.S.C. 6323(a) for part-time employees will accrue at a rate based on the number of hours in the employee's regularly scheduled tour of duty as documented on the employee's SF-50, Notification of Personnel Action. In computing the allowable military leave, use the following formula:

- a. $120 \times (__/40) = ____$. Take 120 hours (which equals the number of hours a full-time employee would accrue) and multiply that by the number of hours in the employee's weekly tour of duty divided by 40 (which is the number of hours a full-time employee works per week). The result is the number of military hours the employee will accrue for this fiscal year.

Example: $120 \times (20/40) = 60$. In this example, the employee works 20 hours per week. The employee would be entitled to 60 hours in the fiscal year.

6.630.1.20.2 (03-12-2010)

Requesting Military Leave for Reserves or National Guard

- (1) To be eligible for military leave, the employee must provide military orders or a letter of required attendance, to his or her immediate manager and if the employee is ordered to active duty, follow the instructions contained in the [Employee's Military Benefits Election Check List for IRS Employees Entering Active Military Service](#) found on the ERC.
- (2) The employee is encouraged to contact an ERC Benefits Specialist to discuss the impact of this military service on their employee benefits (employment, pay, benefits, eligibility entitlements, etc.).
- (3) Employees should submit requests for military leave as soon as possible, furnish their copy of military orders before entering on active duty in accordance with (1) above, and provide a discharge DD 214 or letter of attendance signed by his or her commanding officer upon return from duty.

6.630.1.20.3 (03-12-2010)

Military Leave for Law Enforcement Duty or in Support of a Contingency Operation

- (1) 5 U.S.C. 6323(b) - There are two conditions where employees are entitled to an additional 22 days of military leave per calendar year under this provision of the law:
 - a. When the National Guard is used for alleviating results of disasters such as

floods, earthquakes, and hurricanes, the maintenance of law and order is a prime function of the assigned military duties. Therefore, such duty is covered by the term "military aid to enforce the law." Reservists or National Guard members who perform military duty in support of civil authorities in the protection of life and property are eligible for an additional 22 workdays of military leave.

- b. In addition, effective November 24, 2003, employees who perform full-time military service as a result of a call or order to active duty in support of a contingency operation as defined in section 101(a)(13) of title 10, United States Code, are entitled to 22 days of military leave under 5 U.S.C. 6323(b). Under this provision the employee is entitled to the greater of his or her military or civilian pay. At the end of the 22-day period of military leave, employees are required to refund the IRS an amount equal to the amount of military pay received (less any travel, transportation, or per diem allowances), up to the amount of his or her civilian pay for the time period that corresponds to the 22 workdays of military leave.

6.630.1.20.4 (03-12-2010)

Requesting Military Leave for Law Enforcement

- (1) In order for an employee to be eligible for the additional 22 days military leave for law enforcement duty, he or she must receive orders activating his or her status or receive certification signed by an appropriate military official indicating the dates of service. Employees should notify management as soon as possible once the call to duty for this purpose has been received.
- (2) A copy of military orders or a statement by the commanding officer showing the authorization, extent and nature of the service that would constitute evidence that the duty was "for the purpose of providing military aid to enforce the law" is to be provided to the manager in order to facilitate the administrative process of crediting military pay against civilian pay. Subsection 6323(b) provides that the compensation of an employee granted leave under this subsection shall not be reduced by reason of such absence.
- (3) If an employee will exhaust all of his or her emergency military leave during the current year, he or she should notify their manager as soon as possible regarding how to post the IRS time and attendance record(s) to reflect additional periods of absence (e.g. annual leave, LWOP, etc).
- (4) Employees performing military duty under 5 U.S.C. 6323(b) shall not lose their entitlement to regularly scheduled night differential or regularly scheduled overtime. (See IRM 6.550.1.1.13)
- (5) Military leave authorized by 5 U.S.C. 6323(b) is not charged for absences on days when the employee is not regularly scheduled to work.
- (6) In no case will an employee's regularly scheduled workweek be altered solely to increase entitlement to compensation for military purposes.
- (7) There is no authority to carry over any unused portion of the 22 days military leave for law enforcement purposes to the next calendar year.

6.630.1.20.5 (03-12-2010)**Salary Considerations for Military Leave for Law Enforcement**

- (1) Employees may retain military pay received for regularly scheduled non-work days for law enforcement duty. Also, if the military pay exceeds the employee's civilian pay, the employee may retain the amount in excess of the civilian pay. (49 CG 233).
- (2) [5 U.S.C. 5519](#) requires a mandatory reduction in civilian pay for employees granted military leave authorized by 5 U.S.C. 6323(b) or (c) (Public Law 90 599).
- (3) Employees must turn in to the IRS the military base pay they receive for the days of absence that occurs on *workdays*. The employee must repay an amount equal to the military pay received (less any travel, transportation, or per diem allowances) up to the amount of his or her civilian pay. The military pay to be turned in applies only to the 22 days emergency military leave granted for law enforcement duty.
- (4) Detailed information on this process may be found on the [ERC](#).

6.630.1.20.6 (03-12-2010)**Excused Absence for Returning Military Members**

- (1) In accordance with the President's memorandum dated November 14, 2003, and OPM's [Compensation Policy Memorandum](#) dated August 6, 2008, and updated [December 16, 2008](#), an IRS employee returning from active duty military service in connection with Operation Noble Eagle (ONE), Operation Enduring Freedom (OEF), Operation Iraqi Freedom (OIF), or any other military operation subsequently established under Executive Order 13223, is entitled to 5 days of excused absence from their civilian duties after they have served 42 consecutive days in support of ONE, OEF or OIF, and any other military operations. Employees are entitled to 5 days of excused absence only once in a 12-month period. Upon returning from deployment, an employee must notify his or her manager of the specific date he or she will return to civilian duty. The manager must then grant 5 days of excused absence, to be used immediately before the employee returns to work.
- (2) Additional information, including the President's memorandum, OPM information as well as the appropriate SETR codes for posting Time and Attendance records, may be found on the ERC under the heading of [Military Leave](#).

6.630.1.21 (03-12-2010)**FMLA Leave for Family of Servicemembers**

- (1) Under Public Law 110-181 and Public Law 111-84, the FMLA provisions in 5 U.S.C. 6381-6383 are amended to provide military family leave entitlements for a Federal employee who:
 - a. is the spouse, son, daughter, parent, or next of kin (defined as the nearest blood relative) of a covered servicemember with a serious injury or illness, and

- b. provides care for such a servicemember.
- (2) Public Law 111-84 also amends the FMLA provisions in 5 U.S.C. 6381 – 6383 to provide an entitlement to qualifying exigency leave for Federal employees covered by the U.S. Office of Personnel Management's (OPM's) FMLA regulations parallel to the entitlement provided to employees covered by the Department of Labor's (DOL's) FMLA regulations.
- (3) The following statutory provisions apply:
- a. The term "covered servicemember" means:
 - 1. a member of the Armed Forces (including a member of the National Guard or Reserves) who is undergoing medical treatment, recuperation, or therapy, is otherwise in outpatient status, or is otherwise on the temporary disability retired list, for a serious injury or illness; or
 - 2. a veteran who is undergoing medical treatment, recuperation, or therapy, for a serious injury or illness and who was a member of the Armed Forces (including a member of the National Guard or Reserves) at any time during the period of 5 years preceding the date on which the veteran undergoes that medical treatment, recuperation, or therapy.
 - b. The term "serious injury or illness:"
 - 1. in the case of a member of the Armed Forces (including a member of the National Guard or Reserves), means an injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces) and that may render the member medically unfit to perform the duties of the member's office, grade, rank, or rating; and
 - 2. in the case of a veteran who was a member of the Armed Forces (including a member of the National Guard or Reserves), at any time during the specified 5 year period means a serious injury or illness that was incurred by the member in the line of duty on active duty in the Armed Forces (or existed before the beginning of the member's active duty and was aggravated by service in the line of duty on active duty in the Armed Forces) and that manifested itself before or after the member became a veteran.
 - c. Covered family members are entitled to up to 26 administrative workweeks of FMLA leave during a single 12-month period to care for the servicemember or veteran (referred to as "military family leave").
 - d. During the single 12 -month period, the employee is entitled to a combined total of 26 weeks of regular FMLA leave and military family leave. For example, if during the single 12-month period an employee wants to take 6 weeks of regular FMLA leave for the birth of a child, as well as military family leave for care of a

- servicemember, the 6 weeks of regular FMLA leave would be subtracted from the combined entitlement of 26 weeks, leaving the employee with 20 weeks of military family leave for care of the servicemember.
- e. The use of this military family leave in a single 12-month period does not limit the use of regular FMLA leave during any other 12-month period. For example, if an employee uses 26 weeks of military family leave during a single 12 month period but has not used any regular FMLA leave during that period, the employee would be entitled to use up to 12 weeks of regular FMLA leave immediately following the single 12-month period.
 - f. Similar to regular FMLA leave, military family leave is unpaid leave for which an employee may substitute any accumulated annual or sick leave. The normal leave year limitations on the use of sick leave to care for a family member do not apply.
 - g. Exigency leave for servicemembers on covered active duty:
 1. Employees are entitled to up to 12 administrative workweeks of FMLA leave during any 12 month period because of any qualifying exigency arising out of the fact that the spouse or a son, daughter, or parent of the employee is on covered active duty (or has been notified of an impending call or order to covered active duty) in the Armed Forces.
 2. The term "covered active duty" means:
 - in the case of a member of a regular component of the Armed Forces, duty during the deployment of the member with Armed Forces to a foreign country; and
 - in the case of a member of a reserve component of the Armed Forces, duty during the deployment of the member with the Armed Forces to a foreign country under a call or order to active duty under a provision of law referred to in section 101(a)(13)(b) of title 10, of the United States Code.
 3. OPM will issue revised FMLA regulations to implement these new statutory provisions. Upon issuance, IRM policy will be revised to include OPM regulatory requirements and additional information.

6.630.1.22 (03-12-2010)

Reservist Differential Payment

- (1) 5 U.S.C. 5538 became effective on March 11, 2009. Under this section, Federal agencies must provide a payment (Reservist Differential) equal to the amount by which an employee's projected civilian "basic pay " for a covered pay period exceeds the employee's actual military "pay and allowances" allocable to that pay period for employees who qualify under certain provisions of the law. The Reservist Differential is not payable for periods during which the employee is receiving civilian basic pay for performing work or using civilian paid leave or other paid time off.

- (2) The Office of Personnel Management provided [information](#) to Federal agencies dated December 8, 2009. Additional processing guidance was provided in Update 52 of the Guide to Processing Personnel Actions (GPPA) effective March 28, 2010. IRS is currently developing a policy and claims process on this subject.
- (3) Employees are responsible for providing Statements of Earnings and Leave from the military for agencies to use in the calculation process.

6.630.1.23 (03-12-2010)

Administrative Leave (Excused Absence)

- (1) Excused absence, which is not leave, is the placement of an employee in a non-duty status without charge to leave or loss of pay. The term "administrative leave", while not officially recognized in legislation or executive regulations, allows agencies to charge excused absence to the appropriate T/A codes in order to correctly pay employees for fulfilling their basic workweek. For information on Excused Absence, please see [IRM 6.610.1.3](#)
- (2) For information on administrative leave for conduct-related disciplinary or adverse actions, please see [IRM 6.752](#).

6.630.1.24 (03-12-2010)

Overtime

- (1) For information on Overtime, including, general provisions, determining hours of work, time spent traveling and computation of overtime pay for Fair Labor Standards Act (FLSA) Exempt and Non-Exempt employees as well as night pay differential and other types of premium pay, please see [IRM 6.550.1](#) Pay Administration (General).

6.630.1.25 (03-12-2010)

Adjustment of Work Schedules for Religious Observances

- (1) Adjustments of work schedules for Religious Observances will be administered in accordance with the provisions of 5 U.S.C. 5550a and 5 CFR part 550 subpart J. IRS policy on this subject may be found in [IRM 6.550.1](#) , Pay Administration (General).

6.630.1.26 (03-12-2010)

Compensatory Time Off for Travel

- (1) Compensatory Time Off for Travel will be administered in accordance with the provisions of U.S.C. 5550b and 5 CFR part 550 subpart N. IRS policy on this subject may be found in [IRM 6.550.1](#), Pay Administration (General).

6.630.1.27 (03-12-2010)

Time and Attendance Records

- (1) The Government Accountability Office (GAO) states in its document [Maintaining Effective Control Over Employee Time and Attendance Reporting](#) that a time and attendance record can be: (1) a manually completed hard copy document; (2) an automated file retained electronically; or, (3) a combination of automated and manual records.
- (2) The IRS must maintain time and attendance information on all employees. Requirements are that the information:
 - a. is recorded completely, accurately, and as promptly as practical;
 - b. relates to authorized individuals;
 - c. reflects hours of work performed and leave taken or other absences during authorized work hours and periods;
 - d. is sufficiently detailed to allow for verification;
 - e. complies with legal requirements; and
 - f. is supported by recorded evidence of managerial review and approval.
- (3) The following information must be included on records of absence:
 - a. employee name
 - b. unique identifying number
 - c. pay period number or dates
 - d. hours worked
 - e. hours of premium pay (by type)
 - f. overtime to which the employee is entitled
 - g. dates and number of hours of leave (by type)
 - h. credit hours, if appropriate
 - i. compensatory hours earned and used
 - j. evidence of approval by an authorized official and supporting documentation or records for absences
- (4) Business units have discretion on whether or not to require a hard copy timesheet as a source document for input to SETR. The preferred IRS method is electronic timesheets.
- (5) Both GAO and the IRS consider the validated and signed *Pay Period 3081* Listing from SETR to be the official time and attendance document from which employees are paid.
- (6) Employees are required to note the actual hours on leave (clock time) if the absence is less than a full day. (Example: if the employee takes two hours off in the morning he or she must note the actual hours absent, e.g. from 8:00 a.m. to 10:00 a.m.)
- (7) Currently SETR is not programmed to accept clock times for absences less than a full day. Until SETR can accept clock times, employees must note the clock times absent either on the *Pay Period 3081* Listing from SETR or on a separate attachment.
- (8) Whether or not the manager mandates the use of a source document, (if employees input their time directly into SETR without first recording it on an electronic or paper timesheet), the employee must include clock times on the *Pay Period 3081* Listing printed from SETR, or maintain clock times on an attachment. Attachments can be hand written or typed as long as the clock times show absences if less than a full day

or employee's established tour of duty.

- (9) GAO does not require initials on time and attendance documents which are corrected; however, some business units may still require initials from employees.
- (10) [AWSS SOP 630-11](#) dated January 7, 2008 has further information on Time and Attendance Reporting Requirements.
- (11) The manager, equivalent official, or higher level manager is responsible for the approval of the time and attendance record, reporting of employees work schedules and leave. Therefore, only these individuals may certify a subordinate's hours worked and leave taken in SETR.
- (12) A list of commonly used Organization Function Program (OFP) codes may be found on the [Employee Resource Center](#). For OFP codes unique to your organization, consult your business unit's point of contact.
- (13) Time and attendance records (to include the paper documents which may be Forms 3081 or other approved timesheets) and supporting documentation will not follow an employee when he or she transfers from one manager to another.

6.630.1.27.1 (03-12-2010)

Time and Attendance Records – Retention and Storage

- (1) National Office Records Management will issue all guidance related to the retention and storage of time and attendance records and timesheets if mandated by the business unit in IRM 1.15.39 – General Records Schedules for Payrolling and Pay Administration. [Exhibit 1.15.39 -1](#) specifically discusses the records retention period for time and attendance records. (Timesheets may include Forms 3081 or locally developed timesheets.)
- (2) Local Records Managers have been designated as official points-of-contact. Any questions or requests, from any entity, related to the retrieval of documents shall be directed to the local Records Manager.
- (3) Current and one prior year time and attendance records (with supporting documentation) are to be retained in the immediate area with the employee's manager.
- (4) The following examples of supporting documents (may not be all inclusive) must be associated with the appropriate time and attendance record and maintained with that record in the designated files:
 - a. Court orders and certificates of attendance
 - b. Military orders and certificates of attendance
 - c. Documentation re: restoration of forfeited annual leave
 - d. Documentation for compensatory time off for travel

Note: Medical statements or information concerning an employee's medical condition must be maintained in a separate confidential medical file

[See IRM 6.630.1.5.4.](#)

(5) Retention of prior years' time and attendance records:

- a. Paper – In accordance with (1) above all paper forms or supporting documentation must be retained for a period of six years. All paper time and attendance documents are maintained by the business unit. An employees time and attendance records do not follow an employee when he or she moves from one manager to another.
- b. Electronic - Electronic records are retained in the SETR for 26 pay periods on-line and five (5) years in a history file entitled Hours by OFP Listing.

6.630.1.27.2 (03-12-2010)

Time and Attendance Records - Discrepancies and Audits

- (1) An IRS employee must attest to or affirm that his or her time and attendance information is correct. The timekeeper or manager is to confirm that the information has been properly recorded, and the manager must approve any variance in the employee's work schedule.
- (2) GAO and the IRS consider the validated and signed *Pay Period 3081 Listing* from SETR to be the official time and attendance documents from which employees are paid. For audits, the Payroll Center will use the systemic SETR printout (systemic Form 3081) to establish the Service's record of time and leave. AWSS, Employee Support Services, Payroll Center has the responsibility to provide what was input into the system and subsequently generated payment to the employee.
- (3) Both the employee and manager have the capability of pulling Employee Work/Leave Audit reports in SETR. There is an option on the Main Menu listed under Standard Reports. This report shows all hours an employee has either worked or taken as leave for the past 25 pay periods and may be extremely helpful when performing leave audits.
- (4) Several timesheets are in use throughout the IRS. Many are locally developed and in use, although Form 3081 (Employee Time Report) is the most popular. Other timesheets may be used as long as they meet the GAO requirements for an effective timekeeping system, [See IRM 6.630.1.23.](#), as well as contain the most recent Privacy Act Statement.

6.630.1.28 (03-12-2010)

Daylight Saving Time

- (1) The IRS observes daylight saving time in those localities where it is in effect. Employees working a shift affected by the loss or addition of the extra hour will need to complete their shift as follows:
 - a. Spring forward (April) – Employees are charged one hour of annual leave or LWOP, whichever is applicable, if they work only 7 hours due to the commencement of daylight saving time. Also see [IRM 6.550.1.1.16](#) .

- Administrative leave is not a proper alternative. (57 CG 429).
- b. Fall back (October) – Employees shall be posted with overtime or compensatory time worked/in lieu of overtime payment as appropriate if they work 9 hours due to the conclusion of daylight saving time.

Exhibit 6.630.1-1 (03-12-2010)

WORKSHEET FOR IDENTIFYING CREDITABLE PRIOR NON-FEDERAL WORK AND UNIFORM SERVICE EXPERIENCE FOR ANNUAL LEAVE ACCRUAL

WORKSHEET FOR IDENTIFYING CREDITABLE PRIOR NON-FEDERAL WORK AND UNIFORM SERVICE EXPERIENCE FOR ANNUAL LEAVE ACCRUAL			
Applicant's Name:	Last 4 Digits of SSN: XXX-XX-	Announcement Number	
Position Title/Series/Grade:			
INSTRUCTIONS: Enter the appointment and separation dates in the appropriate columns below, using the numerical equivalent of the month. Refer to the Guide to Processing Personnel Actions, Chapter 6 (Creditable Service for Leave Accrual) for guidance.			
CREDITABLE SERVICE AND SERVICE COMPUTATION DATE FOR LEAVE PURPOSES			
AGENCY, BUSINESS OR ORGANIZATION NAME (List only creditable periods)	APPOINTMENT DATE (Year-Month-Day)	SEPARATION DATE (Year-Month-Day)	TOTAL CREDITABLE TIME (Year-Month-Day)

*NON-CREDITABLE TIME FOR ENTRIES IN ABOVE TABLE (such as excessive LWOP, active duty time, etc.):			
ENTRANCE ON DUTY DATE:			
TOTAL NON-CREDITABLE SERVICE*:			
TOTAL OF APPOINTMENT DATES:			
TOTAL OF SEPARATION DATES:			
SERVICE COMPUTATION DATE (SCD) LEAVE:			
REMARKS			
PERSONNELIST COMPLETING SCD-LEAVE DETERMINATION, EMPLOYMENT OFFICE, AND TELEPHONE			DATE
EMPLOYMENT OFFICE SIGNATURE			
TITLE			
DIVISION COMMISSIONER/FUNCTIONAL CHIEF OR EQUIVALENT SIGNATURE			
TITLE			
WORKFORCE PROGRESSION AND MANAGEMENT (WPM) DIVISION SIGNATURE			
DIRECTOR, WORKFORCE PROGRESSION AND MANAGEMENT DIVISION			
IRS HUMAN CAPITAL OFFICER APPROVAL SIGNATURE			
IRS HUMAN CAPITAL OFFICER			

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