

Employee Organization and
Employee Resource Group Policy



**Office of Equity,
Diversity & Inclusion**

January 2018



The following document serves as the IRS policy and guidance for all Employee Organizations and Employee Resources Groups. This policy supersedes the document of 2014.

As the IRS works toward its Future State, it is committed to fostering a diverse and inclusive workplace culture that is free from unlawful discrimination and embraces diverse strategies, which support tax administration with integrity and fairness for all. Employee Organizations and Employee Resource Groups are essential partners to creating that environment for the Service. What these groups do is promote the value of workplace diversity and encourage people to share their different perspectives, styles, thoughts and ideas. The diversity of the IRS is strength for the nation's taxpayers and our tax system. We are fortunate to have these groups representing the interests of their members and our taxpayers.

On behalf of the senior executive team, we are committed to actively collaborate with the Employee Organizations and Employee Resource Groups in support of their critical work. We appreciate their dedication and service to our agency and to the federal government.

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I. Policy Overview

The Service will continue to provide support to official Employee Organizations and Employee Resource Groups (EO/ERGs) as guided by this policy. The level of support afforded to any EO/ERG will be determined by their tier assignment and other factors as set forth herein.

EO/ERGs that received approval prior to the publication of this policy will retain their Tier 1 or Tier 2 status.

This guidance applies to organizations described in this policy and is intended to assist in the application of Executive Order 11491, 5 C.F.R. § 251, and departmental and agency policies. Pertinent legal authority can be found on pages 14 and 15 of this document. Other legally permissible support not addressed by this policy, if any, will be considered on a case-by-case basis.

This policy covers organizations, associations, and fellowships or chapters thereof whose membership is predominantly composed of current IRS employees, except as excluded below. Such organizations may, for example, represent employees with various abilities, gender, military status, professional backgrounds, religions, sexual orientations and gender identities or different racial or ethnic backgrounds, as well as civic, charitable or recreational, fraternal or social interests. These groups are collectively referred to as either Employee Organizations or Employee Resource Groups as determined by this policy.

EO/ERGs function independently based on their individual bylaws and are autonomous organizations that are not operated or directed by the IRS. The IRS is not responsible for content on external EO/ERG websites and SharePoint sites and linking to such does not constitute an official endorsement of linked content. However, the IRS may determine not to link to external sites if the site contains discriminatory verbiage or any other content deemed inappropriate by the Agency.

The IRS recognizes that EO/ERGs provide a significant value in maintaining and strengthening a culture of inclusion. The IRS encourages and values different perspectives, styles, thoughts and ideas.

Exclusions

This policy does not cover Service relationships with the National Treasury Employees Union (NTEU), organizations of former IRS employees, any organization whose membership is primarily composed of IRS supervisory or managerial personnel with whom the establishment of a consultative relationship is required by 5 C.F.R. § 251.201 (e.g., Professional Managers Association (PMA), Senior Executives Association (SEA), and the Federal Managers Association (FMA)), or any organization with whom the Service's relationship is established or prescribed by statute, regulation, or other law.

II. Key Terms

Tier 1 - Employee Organization (EO): An organization established by and for a group of employees of the IRS, who have come together for a common interest or purpose. These organizations may be part of a larger, national organization but must have a specific IRS chapter or organization. EOs may offer support, networking, engagement, career development advice and other benefits to their members.

Tier 2 - Employee Resource Group (ERG): An organization similar to that of an EO in that a group of employees have come together for a common interest or purpose. When utilized properly, ERGs are optimized think-tank groups, which provide solutions to meet an organization's business objectives. An ERG differs however, from an EO in that it is leveraged by the Service as a business asset and has an impact on business outcomes. The ERG goals and objectives are aligned with IRS business and strategies. ERGs have executive sponsorship and a more clearly defined partnership with the IRS as outlined in their Diversity and Inclusion (D&I) Partnership Plan.

Active Chapter: A local chapter of an EO/ERG that has been authorized by the national EO/ ERG. Chapters may cover one city, state or another geographic/commuting area as designated by the EO/ERG.

Diversity and Inclusion (D&I) Partnership Plan: A 3-year plan outlining areas for potential collaboration and/or partnership between an ERG and the Service.

Executive Sponsor: Current IRS executive that is active in the EO/ERG and serves as an advisor to EO/ERG leadership. Executive Sponsors are expected to be active in the organization, but not involved in the day-to-day operations of the organization and do not hold decision-making roles within the organization.

Office of Equity, Diversity and Inclusion (EDI): The National Headquarters office that is responsible for establishing and leading the Service's diversity and inclusion strategies. The mission of EDI is to foster a diverse and inclusive workplace culture that is free from discrimination and embraces diverse strategies, which support tax administration with integrity and fairness for all.

Support: EDI will provide assistance to EO/ERGs in the execution of various permissible activities, including the use of equipment or facilities by the organization to carry out its mission. In addition, EDI will partner with ERGs as outlined in their official D&I Partnership Plans.

III. IRS Responsibilities and Commitments

1. EDI will make the determination as to whether an EO/ERG that seeks support or consultation complies with the standards outlined in this policy.
2. EDI will solicit EO/ERG Leaders for accomplishments and publish an annual EO/ERG report of ERG D&I Partnership Plans and other EO/ERG activities.
3. EDI will consider and respond to requests from National EO/ERG leadership to provide support.
4. Pursuant to the Rehabilitation Act, the IRS must provide reasonable accommodation for employees with disabilities unless to do so would cause an undue hardship. Reasonable Accommodation must be provided for an individual to attend an EO meeting or event if and only if the employee's attendance is necessary in order to perform an essential job function or attendance is a benefit or privilege of employment. Each request for accommodation is decided on a case-by-case basis by the [Office of EDI Disability Branch](#).
5. Human Capital Office (HCO) Leadership, Education and Delivery Services will review EO/ERG professional development training for the purposes of eligibility for the use of up to 16 hours of administrative time for Self Directed training per calendar year in accordance with the 2016 National Agreement and provide the results of the evaluation to EO/ERG Presidents and EDI. These guidelines are subject to any successor agreements and changes provided therein.

IV. Application and Approval Process

Prior to requesting any type of support or consultation, the EO/ERG must submit the following application package documents to EDI:

To become an official Tier 1 - EO:

1. [Form 14644](#), EO/ERG Application
2. [Form 14645](#), EO Charter

To become an official Tier 2 - ERG:

1. If an official IRS EO, a copy of IRS approval memo.
2. If not an official IRS EO:
 - i. [Form 14644](#), EO/ERG Application
 - ii. [Form 14645](#), EO Charter
3. [Form 14646](#), ERG Supplemental Application

Once the application is received, EDI will review the information submitted and either approve or disapprove the establishment of the new EO/ERG within 60-days of receipt. EDI may engage with the organization during the approval process to help clarify or strengthen the application.

To determine the appropriate level of support, EDI may consider, among other factors, the goals, objectives and overall mission of the organization with the Service's mission and programs. Any organization that fails to comply with 5 C.F.R. § 251 or meet the standards in this policy is subject to disapproval.

Once an organization has become an official EO/ERG, it does not have to submit another application to add additional chapters. Official EO/ERGs should submit any changes to organization documents to EDI within 60 days of the change. In addition, organizations must submit an annual listing of chapter locations, 501(c)(3) status, election changes and additional administrative information during the annual validation process by January 1st.

Tier 1 EO Application Package

[Form 14644](#), "EO/ERG Application" must be submitted by all organizations that wish to be an official IRS EO. This application provides basic information about the organization including:

- Mission
- Organizational Structure
- Leadership

Charter

Each EO/ERG Charter should clearly indicate that it subscribes to minimum standards of fiscal responsibility and employs democratic principles in the nomination and election of officers. [Form 14645](#) is recommended. However, any format that provides the same information will be accepted.

Tier 2 ERG Supplemental Application Package

[Form 14646](#), "ERG Supplemental Application" must be completed in addition to the EO Application Package and submitted by all organizations who seek recognition as a Tier 2 organization to include:

- Executive Sponsor
- Chapter Locations
- D&I Partnership Plan

Factors for Approval

In accordance with 5 C.F.R. § 251, EO/ERGs:

1. Must be a lawful, nonprofit organization whose constitution and bylaws indicate that it subscribes to minimum standards of fiscal responsibility and employs democratic principles in the nomination and election of officers;
2. Must not discriminate in terms of membership or treatment because of race, color, religion, sex, national origin, age or handicapping condition, pregnancy, gender identity, or sexual orientation.
3. Must not assist or participate in a strike, work stoppage, or slowdown against the Government of the United States or any agency thereof or impose a duty or obligation to conduct, assist, or participate in such strike, work stoppage, or slowdown; and,
4. Must not advocate the overthrow of the United States Government.

Additionally, the determination to approve EO/ERGs in all instances will be made by EDI at its sole discretion. When determining approval, some of the factors that may be used include:

1. Whether the requirements of 5 C.F.R. § 251 are met;
2. Benefits to be gained by the Service and/or its employees;
3. Size of the EO/ERG;
4. Chapter locations (ERGs only); and,
5. The organization's D&I Partnership Plan (ERGs only).

In addition to meeting all requirements of a Tier 1 EO, those organizations requesting approval as a Tier 2, ERG must also:

1. Have an executive sponsor;
2. Have active chapters in at least three IRS geographic locations;
3. Develop a D&I Partnership Plan; and,
4. Submit [Form 14646](#), ERG Supplemental Application for approval

Factors for Terminating Official Recognition

If an EO/ERG does not subscribe to any of the requirements outlined above, they may lose their official Service recognition. If this occurs, the EO/ERG will be notified in writing by EDI.

V. Tier 1: Official EOs

At the IRS, EOs play an important role in fostering employee engagement, satisfaction and development. Throughout government and the private sector, EOs have been established based on various affinities; for example, veteran status, ethnicity, gender, interests or beliefs.

Many EOs conduct monthly meetings, training events and annual conferences; each play an integral part of the employee experience. Managers are encouraged to support participation in these organizations when feasible.

EO Responsibilities and Commitments

1. The responsibility to organize, manage and operate EOs will be that of the organization and its membership.
2. In seeking support for, or consultation with the IRS, each EO agrees that EDI will, in its sole discretion, determine which tier the organization qualifies for, as well as the level of support or consultation to be provided in specific instances. This determination will be based on an assessment of the benefits to be obtained by the Service or its employees who are members of the organization, but only where consistent with statute, regulation, executive order, or any applicable court order, and availability of appropriation.
3. Members of an EO are expected to comply with local rules and procedures, national policies, as well as applicable rules and standards of employee conduct and ethical behavior.
4. Members of an EO who are organized under IRS § 501(c)(3) or IRS § 501(c)(4) are expected to comply with local rules and procedures, national policies, as well as applicable rules and standards while conducting fundraising activities.
5. If an EO hosts a meeting or event in a federal space, the EO chapter is prohibited from discriminating against an individual with a disability who wants to participate in the EO chapter's programs or activities. Therefore, the EO is primarily responsible for providing reasonable accommodations unless doing so would cause an undue hardship. Refer to Section III, 4 for additional information.

Support for Tier 1 EOs

The Service will provide support to Tier 1 EOs in accordance with applicable laws, regulations and policies. The following list provides an overview of types of support:

- Use of meeting rooms*
- Use of interoffice mail*
- Use of official e-mail
- Use of bulletin boards*
- Capability to send and receive voice calls
- Capability to print/copy/facsimile (low volume printing/copying only) *

- Use of basic government supplies (paper, pens, etc.) *
- Use of unified office communications and collaboration systems
- Overview of organization in official brochures, newsletters and the EDI website**
- Bi-Monthly (1-hour) leadership call with EDI
- Ad-hoc teleconferences with senior leaders
- One page website on the IRWeb**
- Capability for content management, document management and file sharing

* Approval by the local Site Coordinator, Administrative Officer and/or Senior Commissioner Representative (SCR) may be required. All EO Products that are submitted for posting in IRS facilities must be 508 Compliant.

** All internet content must meet Informational Technology Standards and Guidelines in order to be posted on IRS websites or have EO/ERG Internet site linked to as per IRM 10.8.27.

Note: All technology related support outlined above may only be used to communicate with existing membership. These resources may not be used to recruit new members, fundraise, or any other use without prior written approval from EDI.

VI. Tier 2: ERGs

ERGs in addition to providing benefits as outlined in the EO section provide additional benefit to employees and the Service through enhanced partnership opportunities with the Service. Each ERG is required to develop a 3-year D&I Partnership Plan to outline areas and/or programs where partnership opportunities may exist.

Organizations that have been approved as official ERG(s) receive the highest level of support as outlined in this policy to further develop the partnership opportunities outlined in the plan, which may include direct engagement with senior leaders and other activities.

ERG's Responsibilities and Commitments

1. Meet the EO Responsibilities and Commitments outlined in 1-5 above.
2. Partner with the Service, business units and divisions on issues pertaining to employees.
3. Work in partnership with the Service to affect organizational change, and increase diversity and inclusion within the Service.
4. Identify a representative to attend bi-monthly EDI conference calls.
5. Identify and regularly engage with active executive sponsors. While ERGs may have more than one executive sponsor, one must be designated as the primary. ERGs needing assistance with identifying an executive sponsor may contact EDI for assistance.

Role of Executive Sponsor

Executive sponsors must be active in the ERG and serve as an advisor to the organization's leadership team. If an ERG should lose executive sponsorship, the organization must immediately notify EDI, and will have 90 days to identify a new executive sponsor. After 90 days, if a new executive sponsor cannot be identified, the ERG may be re-designated as a Tier I EO.

The role of the executive sponsor will be developed based on the needs of each organization along with the requirements outlined below. Organizations may have more than one executive sponsor; however, the primary executive sponsor must be a current IRS employee.

Executive sponsors will:

1. Provide mentorship and coaching to organization's leadership;
2. Serve as a sounding board for issues and recommendations;
3. Support and attend if possible any meetings with IRS and the EO/ERG organization's leadership. (Note: attendance at such meetings is voluntary, and the agency will not reimburse any travel related costs incurred by the executive sponsor.)
4. Take an active role in advancing the mission of the organization, and diversity and inclusion within the Service.

Note: See Executive Sponsors Roles and Responsibilities in Appendix.

D&I Partnership Plan

ERGs are required to submit a three-year D&I Partnership Plan to identify how the organization's mission will contribute to the mission and diversity and inclusion initiatives of the IRS.

[Form 14646](#), D&I Partnership Plan should address at least two of the following objectives:

1. Help create a more inclusive, diverse, and respectful work environment
2. Provide a collective voice around shared issues or concerns
3. Strengthen internal and external stakeholder relationships
4. Promote and/or impact the [IRS mission](#) and [IRS values](#)

Active ERG Chapters

ERGs must have at least three chapters in different geographic/commuting areas (more than 25 miles) to ensure geographic employee representation. If an ERG has chapters dissolve, resulting in less than the required three chapters, and if after 90 days another chapter is not identified, the ERG may be re-designated as a Tier 1 EO.

Support for ERGs

The Service will provide support to ERG members in accordance with applicable laws, regulations and policies. The following list provides an overview of types of support:

- Meet the Support for Tier 1 EO outlined in the EO section above.
- Leadership meetings and calls with IRS Senior Executive(s) *
- When EDI facilitates discussions with IRS Senior Leadership, the National President and one Executive Sponsor will be invited to attend. **
- Additional partnership opportunities as determined after review of ERG's D&I Partnership Plan *

* Enhanced support for organizations as official ERGs.

** All internet content must meet Informational Technology Standards and Guidelines in order to be posted on IRS websites or have EO/ERG Internet site linked to as per [IRM 10.8.27](#).

Note: All technology-related support outlined above may only be used to communicate with existing membership. These resources may not be used to recruit new members, fundraise, or for any other use without prior written approval from EDI.

VII. Making Requests for Support

EDI will only consider requests for support from organizations that comply with the terms of this policy. The determination will depend on whether affording the support is allowed, prohibited, or mandated by statute, regulation, executive or court order, or departmental or agency policy.

Where the support involves a government expenditure being justified as a “necessary expense” of the Service, it must:

1. Not be prohibited by law,
2. Not be an item that falls within the scope of a more specific appropriation or statutory funding scheme.

The Service reserves the right to set limits for the support of these organizations for specific events or for specific items based on such factors.

VIII. National Conference Training Approval Process

Conferences must adhere to Title 5 of the Code of Federal Regulations § 410.404. HCO LEADS is responsible for ensuring a conference qualifies as a training activity.

EO/ERGs should submit workshop topics and descriptions to HCO LEADS well in advance of the conference they are seeking approval.

HCO LEADS will review EO/ERG professional development conference sessions to determine if the purpose is educational or instructional; there is an exchange of information; content is germane to improving performance; and, developmental benefits

will be derived through the employees' attendance. HCO will provide the results of the evaluation to EO/ERG Presidents, EDI and post on the HCO website.

IX. Time Off

Employees may be permitted to use administrative hours to participate with and/or attend meetings/events of official organizations. Time off for these activities is approved at management's discretion, however, managers are *highly* encouraged to promote employee involvement in both EO/ERG, when appropriate.

National Presidents/Heads of EO/ERGs and IRS Heads of EO/ERG

In accordance with IRM 6.610.1.3.10, Section 4, National Presidents/IRS Heads of EO/ERGs may be permitted up to 8 hours of administrative time per calendar year to carry out their leadership responsibilities for their EO/ERG (the total excused absence hours for volunteer activities may not exceed 8 hours in a calendar year). This is in addition to any administrative time for self-directed training at EO/ERG events. This authority does not extend to regional or chapter presidents.

Leadership responsibilities performed by National Presidents/IRS Heads of Employee Organizations while on excused absence must be activities that support IRS initiatives, including but not limited to established mentoring programs, supporting agency recruitment activities, coordinating Volunteer Income Tax Assistance sites, and performing community outreach services. In accordance with 5 C.F.R. § 251.202, such excused absence approval is inappropriate for fundraising or lobbying activities.

Requests for excused absence for volunteer activities are approved by the second-level approval authority or higher, as determined by each business unit.

SETR Program Code for Volunteer Activities: 59563

Employee Attendance at EO/ERG Events

In accordance with Article 30, Section 2D of the 2016 National Agreement, employees may be permitted up to 16 hours of administrative time per calendar year for self-directed training. Managers may approve such administrative time, consistent with the 2016 National Agreement and workload and staffing needs. These guidelines are subject to any successor agreements and changes provided therein.

Mere attendance at an EO/ERG conference is not enough to satisfy the requirements of the 2016 National Agreement. Section 2D requires that approval of the administrative time be for self-development courses that are outlined in individual employees' Career Learning Plans (CLPs). Employees should articulate the self-development or training course(s) that will contribute to their professional development in their jobs or careers in the IRS.

EO/ERG activities that may meet the requirements for self-directed training include:

- Annual Training Conference (including virtual conferences)
- Lunch and Learn sessions
- Training programs
- Mentoring programs

SETR Program Code for Self Directed Training: 59564

X. Travel

In consideration of current fiscal constraints, travel costs for employees to participate in IRS EO/ERG related activities will not be covered by the Service. Employees may, however, attend events at their own expense. In addition, employees may be granted administrative time to attend activities if all requirements outlined in Article 30, Section 2D of the 2016 National Agreement are met. These guidelines are subject to any successor agreements and changes provided therein.

XI. Guest Speakers

Organizations may invite an IRS employee to present at an EO/ERG event. In consideration of current fiscal constraints, travel costs for employees to participate in IRS EO/ERG related activities as Guest Speakers will not be covered by the Service. Employees may however, attend events at their own expense. In addition, employees may be granted administrative time to attend activities if all requirements outlined in IRM 6.630.1, Absence and Leave are met.

XII. Fundraising

Only organizations that are official EO/ERGs that are covered by this policy and are organized under IRS § 501(c)(3) or IRS § 501(c)(4) are authorized to conduct fundraising activities within IRS and federal facilities as follows:

1. EO/ERGs may solicit donations among their own members, for support of the organization or for the benefit of one of the organization's members where the solicitations are conducted under agency approved policies and procedures. 5 C.F.R. § 950.102(d).
2. EO/ERGs that are non-profits organized under IRS § 501(c)(3) or IRS § 501(c)(4) may fundraise in public areas of federal buildings after obtaining a GSA permit from the appropriate official; see 41 C.F.R. § 102-74-410. Questions about permitted activities should be sent to EDI via email at edi.strategy@irs.gov and questions about the procedures to obtain a permit should be sent to the building manager.
3. EO/ERGs should not normally fundraise during the annual Combined Federal Campaign - 5 C.F.R. § 950.102. Any exceptions should be approved by local agency head.

XIII. Limitations

The list below describes, in a general way, certain significant limitations on the operations of EO/ERGs and their members. The list is not intended to be exhaustive. Where referenced, the full text of statutes and regulations should be consulted, and advice from the EDI Director should be obtained when in doubt.

5 U.S.C. § 7101 et seq.

Statutes, regulations, and executive orders restrict employee organizations/resource groups from participating in activities reserved for labor unions granted exclusive recognition rights. EO/ERG(s) may not participate in collective bargaining negotiations, grievances, personnel policies, and practices or other matters involving conditions of employment or bargaining unit employees. The IRS complies with Executive Order 1149, Labor-Management Relations in the Federal Service, and also adheres to analogous provisions of 5 C.F.R. § 251.

18 U.S.C. § 205

As amended, 18 U.S.C. § 205 will allow employees, if not inconsistent with the faithful performance of their duties, to represent before the Federal Government, without compensation, nonprofit, cooperative, voluntary, professional, recreational, or similar organizations composed primarily of Federal employees, their spouses, or dependent children, except in matters that involve: (1) a claim against the Government; (2) a judicial or administrative proceeding where the organization is a party; or (3) a grant, contract, or other agreement (or request therefore) providing for the disbursement of Federal funds to the organization.

18 U.S.C. § 208

In the unusual circumstance where the Service determines that an employee's participation in the affairs of an EO/ERG constitutes official activity; this Statute may preclude the employee from serving on the organization's board of directors or from assuming other official roles in that organization. Obtaining legal advice in such cases is highly recommended.

18 U.S.C. § 1913

No part of the money appropriated by an enactment of Congress shall, in the absence of express authorization by Congress, be used directly or indirectly to pay for any personal service, advertisement, telegram, telephone, letter, printed or written matter, or other device, intended or designed to influence in any manner a Member of Congress, to favor or oppose, by vote or otherwise, any legislation or appropriation by Congress, whether before or after the introduction of any bill or resolution proposing such legislation or appropriation; but this shall not prevent officers or employees of the United States or of its departments or agencies from communicating to Members of Congress

on the request of any Member, or to Congress, through the proper official channels, requests for legislation or appropriations which they deem necessary for the efficient conduct of the public business.

5 C.F.R. § 251.202

The provision of support or consultation to any EO/ERG is not to be construed as Federal sponsorship, sanction or endorsement of the organization or its activities. The IRS, by its adoption and application to this policy, does not intend to endorse or sanction specific groups or their activities. The activities, programs and business of EO/ERGs shall not be represented directly or indirectly as official activities of the IRS. The IRS does not assume legal or financial responsibility for EO/ERG activities or programs.

5 C.F.R. § 2635, Subpart G

Although support of EO/ERGs is permissible under certain circumstances, authority to use Government resources for EO/ERG activities is strictly limited to those authorized by the Service. Generally, an employee shall not use public office for the endorsement of any product, service or enterprise, or for the private gain of others, including a nonprofit organization of which the employee is an officer or member.

Appendix

IRS Employee Organizations and Employee Resource Groups and Executive Sponsors

The agency has a desire to engage their organizations in more structured ways to enhance both individual and organizational effectiveness. ERGs and EOs are vital to organizations and to the IRS because they can help to develop the talents of our broadly diverse workforce. This, in turn, is necessary for achieving the specific mission of realizing the overall vision of the Office of Equity, Diversity and Inclusion:

EDI Mission

Foster a diverse and inclusive workplace culture that is free from discrimination and embraces diverse strategies, which support tax administration with integrity and fairness for all.

EDI Vision

A diverse and inclusive IRS that understands and adapts our services to the unique and ever-changing needs of taxpayers.

Employee Organizations and Employee Resource Groups: What are they and why do they matter?

Employee Organizations and Employee Resource Groups are comprised of employees who are linked together by personal characteristics, such as one's race, ethnicity, gender, status as an individual with a disability, or sexual orientation/gender identity, i.e., lesbian, gay, bisexual or transgender (LGBT), or who are drawn together by a shared interest or goal within an organization. EO/ERGs are necessary to the IRS since they help to create an environment that encourages professional development and promote the value of workplace diversity.

A. What's the difference between EOs and ERGs?

Employee Organization (EO): An organization established by and for a group of employees of the IRS. EOs offer support, networking, engagement, career development advice and other benefits to their members. They were established by IRS employees, who have come together for a common interest or purpose. These organizations may be part of a larger, national organization but must have a specific IRS chapter or organization.

The role of an Employee Organization is to:

- Foster employee engagement
- Employee satisfaction
- Employee development

Employee Resource Group (ERG): An organization similar to that of an Employee Organization in that a group of employees have come together for a common interest or

purpose. ERGs, however, differ from EOs in that they are leveraged by the Service as a business asset and have an impact on business outcomes. Their goals and objectives are aligned with the IRS' business operations and strategies. ERGs have executive sponsorship and a more clearly defined partnership with the IRS as outlined in their Diversity and Inclusion (D&I) Partnership Plan.

ERGs are Business/Market-facing groups. When utilized properly, ERGs provide solutions to meet an organization's business objectives. They map organizational goals to business goals. ERGs raise employee engagement, and strengthen the leadership pipeline by identifying high-potential leaders.

B. How is an Executive Sponsor recruited?

Executive Sponsors may be:

- Identified by EO/ERG members,
- Volunteer or
- Be invited to participate by EDI staff.

C. Role of Executive Sponsor

The role of an Executive Sponsor for an EO/ERG is virtually the same. Executive Sponsors should play an active role with an EO/ERG, but should not be involved in the day-to-day operations of the organization or hold a decision-making role within the organization. Sponsors should be willing to effectively leverage their personal brand, relationships, and resources to enhance visibility and credibility of the group. The Sponsor can be from a different demographic than the group they sponsor as this provides for an opportunity to increase knowledge. While there are no term restrictions for an Executive Sponsor, two to three years is recommended.

Ideally, Executive Sponsors are:

- Leaders in highly visible positions within the Service (members of the SES or Executive Officers)
- Committed to playing an active role in developing/supporting the EO/ERG, particularly as the group gets started
- Committed to a two-way developmental process: the professional development of EO/ERG leads/members and their own development in the sponsor/advocate role
- Willing to participate in brief cultural literacy training as part of their orientation to the EO/ ERG sponsorship role

Executive Sponsors will:

- Help the group to stay focused on problem solving
- Encourage the organization to provide assistance to the efforts of the Office of Equity, Diversity and Inclusion
- Act as an advocate and serve as a champion of the group

- Not be involved in the day-to-day operations of the organization
- Help to identify measurable success criteria that support business goals
- Provide advice and counsel to guide the group's development
- Connect to a broad network of relationships
- Actively help to identify and overcome obstacles and resistance within the organization
- Support the group through communication and visibility
- Share information about the group's activities with IRS leadership management
- Mentor the EO/ERG leadership team, helping them to develop their leadership abilities
- Guide the group's development by focusing its efforts on ways to tie activities to the IRS and/or EDI vision, mission, objectives and strategies
- Challenge teams with a much bolder vision of what is possible
- Coach and motivate the team, especially as obstacles arise
- Leverage their clout and influence to help achieve outstanding results

D. Five Key Roles for the Executive Sponsor (adapted from the JBC Executive Sponsor Five Key Roles Chart SM)

Role	Attribute	Skills
Strategist	Visionary, Proactive, Critical Thinker	<ul style="list-style-type: none"> • Partner with the group to articulate a mission, vision, and goals aligned with the IRS' business, diversity and inclusion goals. • Focus the group's ambitions and strike an appropriate balance between the interests of local chapters and the goals of the national network. • Evaluate the group's structure and governance and recommend re-engineering when necessary, with an eye toward enhancing effectiveness, visibility, and impact.
Advocate	Passionate, Energetic, Driven	<ul style="list-style-type: none"> • Convince executives and middle managers of the value of the EO/ERG. • Elevate discussions about growing membership and increasing engagement. • Advocate for the EO/ERG's position on issues when appropriate.
Innovator	Creative, Open-Minded, Risk Taker	<ul style="list-style-type: none"> • Cut through red tape. • Bring new resources and ideas to the table, with the goal of encouraging the EO/ERG leader and members to identify new ways to make a difference or look at an obstacle as a road to a new opportunity.
Broker	Connected, Influential, Resourceful	<ul style="list-style-type: none"> • Connect EO/ERG to people in the Service. • Share information about Service priorities and initiatives. • Connect the IRS to the concerns of EO/ERG members.
Mentor	Coach, Role Model, Confidant	<ul style="list-style-type: none"> • Provide career advice. • Model "bringing your whole self to work."

CONFERENCE TIME REPORTING

Position	Role	Time* charged to
Executive (Senior Executive Service) Sponsor**	Attending as sponsor of an EO/ERG in personal capacity	Administrative time (duty time/work time). Use OFP code as specified by the business unit.
Executive (SES) Non-Sponsor**	Not attending as sponsor of an EO/ERG but in personal capacity	Administrative time (duty time/work time). Use OFP code as specified by the business unit.
SES-in-waiting Sponsor**	Attending as sponsor of an EO/ERG in personal capacity	Administrative time (duty time/work time). Use OFP code as specified by the business unit.
SES-in-waiting or Senior Manager Non-Sponsor**	Not attending as sponsor of an EO/ERG but in personal capacity	Administrative time (duty time/work time). Use OFP code as specified by the business unit.
Leader of an EO or ERG (National Presidents and National Senior IRS Points of Contact)	Attending as national leader of an EO/ERG	<p>Administrative leave - up to 8 hours per calendar year is permitted to carry out leadership responsibilities (requires second-level approval. Use OFP code 990-59563, Volunteer Activities).</p> <p>Additionally, up to 16 hours per calendar year to attend when 1) attendance will directly benefit the Service’s mission; 2) attendance will enhance an employee’s self-development and skills; and 3) there is a direct relationship between the conference agenda items and the employee’s job. Use OFP code 990-59564, Career Learning Plan and Self-Directed Training.</p>
Leader of an EO or ERG (Regional or local)	Attending as regional or local leader of an EO/ERG	<p>Administrative leave - up to 16 hours per calendar year to attend when 1) attendance will directly benefit the Service’s mission; 2) attendance will enhance an employee’s self-development and skills; and 3) there is a direct relationship between the conference agenda items and the employee’s job. Use OFP code 990-59564, Career Learning Plan and Self-Directed Training.</p>
Speaker (not in official capacity)	Attending as a speaker for an EO/ERG not in official capacity and performance of duties	<p>Administrative leave - up to 16 hours per calendar year to attend when 1) attendance will directly benefit the Service’s mission; 2) attendance will enhance an employee’s self-development and skills; and 3) there is a direct relationship between the conference agenda items and the employee’s job. Use OFP 990-59564, Career Learning Plan and Self-Directed Training.</p>
Attendee	Attending as a member or individual contributor to an EO/ERG and not in official capacity and performance of duties	<p>Administrative leave - up to 16 hours per calendar year to attend when 1) attendance will directly benefit the Service’s mission; 2) attendance will enhance an employee’s self-development and skills; and 3) there is a direct relationship between the conference agenda items and the employee’s job. Use OFP code 990-59564, Career Learning Plan and Self-Directed Training.</p>

* See [IRM 6.610.1](#) and [IRM 1.2.15.1.12](#) for IRS policies on administrative leave and administrative time.

**Sponsor: Current IRS executive (or SES-in-waiting) that serves as an advisor to the EO/ERG’s leadership. Sponsors are active in the organization, but are not involved in the day-to-day operations of the organization.

Note: Per the Administrative Leave Act of 2016 (5 U.S.C. Chapter 63, Subpart N, Administrative Leave), an agency may place an employee on administrative leave for no more than 10 total workdays in any given calendar year.