



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
ATLANTA, GA 30308

CHIEF
TAXPAYER SERVICES




Taxpayer Services Delegation Order 6-29-1 (New)

Effective Date: 4/30/24

- (1) Authority to **Address Employee Performance or Conduct Issues**
 - (2) **Authority:** To effect non-disciplinary actions such as oral and written counseling.
 - (3) **Delegated to:** The subject's first-level supervisor.
 - (4) **Redelegation:** This authority may not be redelegated.
 - (5) **Authority:** To effect non-disciplinary actions such as closed without action letters, clearance letters, and caution letters.
 - (6) **Delegated to:** Supervisors within an employee's supervisory chain at least two levels above the employee who is the subject of the action.
 - (7) **Redelegation:** This authority may not be redelegated.
 - (8) **Authority:** To propose suspensions of 14 calendar days or less.
 - (9) **Delegated to:** Supervisors within an employee's supervisory chain at least two levels above the employee who is the subject of the action. In no case may the proposing official and deciding official be the same person.
 - (10) **Redelegation:** This authority may not be redelegated.
 - (11) **Authority:** To effect suspensions of 14 calendar days or less.
 - (12) **Delegated to:** Supervisors within an employee's supervisory chain at least three levels above the employee who is the subject of the proposal. In no case may the proposing official and deciding official be the same person.
 - (13) **Redelegation:** This authority may not be redelegated.
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- (14) **Authority:** To propose performance-based actions, such a reduction in grade or pay, or removal, and adverse actions, such as suspensions of more than 14 calendar days, indefinite suspensions, furloughs of 30 calendar days or less, and removals.
- (15) **Delegated to:** Supervisors within an employee's supervisory chain at least two levels above the employee who is the subject of the proposal.
- Exception:** If the Deputy Commissioner is the subject's second level supervisor, they may redelegate this authority to a similarly situated manager.
- (16) **Redelegation:** This authority may not be redelegated.
- (17) **Authority:** To effect performance-based actions, such as reductions in grade or pay, or removal, and adverse actions such as suspensions of more than 14 calendar days, indefinite suspensions, furloughs of 30 calendar days or less, and removals.
- (18) **Delegated to:** All executives to whom a subordinate manager has proposed an action; must be at least three (3) supervisory levels above the individual for whom the action is proposed. In no case may the proposing official and deciding official be the same person.
- (19) **Redelegation:** This authority may not be redelegated.
- (20) **Authority:** To effect non-disciplinary actions for positions covered by the Executive Misconduct Unit (EMU) – i.e., Executives (Senior Executive Service [SES]; Administratively Determined [AD; includes Streamlined Critical Pay]), Senior-Level (SL), Senior Managers (IR-01), Frontline Managers (IR-03), and GS-15 non-bargaining unit employees. Examples of non-disciplinary actions include oral/written counseling, closed without action letters, clearance letters, and caution letters.
- (21) **Delegated to:** The subject's second-level supervisor.
- (22) **Redelegation:** This authority may not be redelegated.
- (23) **Authority:** To propose performance-based actions, disciplinary or adverse actions for positions covered by the EMU – i.e., Executives (SES; AD), Senior-Level (SL); Senior Managers (IR-01), Frontline Managers (IR-03) and GS-15 non-bargaining unit employees.
- (24) **Delegated to:** The subject's second-level supervisor.

- (25) **Redelegation:** This authority may not be redelegated.
- (26) **Authority:** To effect performance-based, disciplinary, or adverse actions for positions covered by the EMU – i.e., Executives (SES; AD), Senior-Level (SL), Senior Managers (IR-01), Frontline Managers (IR-03) and GS-15 non-bargaining unit employees.
- (27) **Delegated to:** The subject’s third-level supervisor. However, in no case may the deciding official for these actions be redelegated below the Deputy Commissioner, Taxpayer Services for employees in their span of control.
- (28) **Redelegation:** This authority may not be redelegated.
- (29) **Source of Authority:** Servicewide Delegation Order 6-29.
- (30) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.

(31)   Digitally signed by 
Date: 2024.04.30 15:53:10 -04'00' 04-30-24

Date
Kenneth C. Corbin
Chief, Taxpayer Services