



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

6.610.1

JULY 14, 2020

## EFFECTIVE DATE

(07-14-2020)

## PURPOSE

- (1) This transmits revised IRM 6.610.1, IRS Hours of Duty.

## BACKGROUND

- (1) IRM 6.610.1 provides Servicewide policy, standards, requirements, and guidance relating to the administration of hours of duty and work schedules.

## MATERIAL CHANGES

- (1) IRM 6.610.1.1 incorporates the Program Scope and Objectives subsection as required by IRM 1.11.2, Internal Management Document System, Internal Revenue Manual (IRM) Process. It replaces and consolidates the previous IRM 6.610.1.1, Overview, IRM 6.610.1.2.1, Definitions, and IRM 6.610.1.2.2, Authorities, sections.
- (2) IRM 6.610.1.1.6(2), (21), (22) and (24) update the “umbrella term” from regular work schedules to standard work schedules based on Office of Personnel Management (OPM) terminology and clarify that regular and staggered work schedules are types of standard work schedules and that alternative work schedules (AWS) allow employees to deviate from standard work schedules.
- (3) IRM 6.610.1.1.6(3) adds the definition of basic workday and includes that it is part of the basic workweek or basic work requirement. It is usually eight hours but may be longer or shorter for certain days under AWS or for part-time employees. Also referred to as “workday” throughout this IRM.
- (4) IRM 6.610.1.1.6(4), (5) and (13) move and replace information from the standard tour of duty (TOD) definition to the basic workweek definition. The standard basic workweek throughout the IRS consists of five consecutive eight hour workdays, Monday through Friday, in each administrative workweek, complying with 5 CFR 610 requirements. They also clarify that standard work schedules have a “basic workweek” and AWS have a “basic work requirement.” Full-time AWS employees have an 80-hour biweekly basic work requirement, and part-time AWS employees have a biweekly basic work requirement of 32 to 64 hours.
- (5) IRM 6.610.1.1.6(7) and (11) clarify that core hours for most full-time day shift employees on flexible work schedules (FWS) are from 9:30 a.m. to 2:30 p.m. and flexible time bands for most day shift employees are between 6 a.m. and 8:30 p.m. Article 23 and Exhibits 23-1 through 23-4 in the negotiated agreement contain limited exceptions as well as core hours and flexible time bands for swing and night shift employees.
- (6) IRM 6.610.1.1.6(19) adds the definition of regularly scheduled work.
- (7) IRM 6.610.1.2.2 clarifies full-time, part-time, seasonal, and intermittent are types of employment replacing the old term “work schedule” in both section title and body as work schedule has a different meaning within this policy. Removes duplicate policy covered in IRM 6.340.1 and adds reference to Article 22 of the negotiated agreement for clarity.
- (8) IRM 6.610.1.2.6(2), (3), (4), (7), (9), and (10) reorganize current policy information within this section to increase readability and understanding.
- (9) IRM 6.610.1.2.6(8) adds Inauguration Day holiday policy.

- (10) IRM 6.610.1.2.6(10)(a) reverts to previous policy language that part-time employees scheduled to work on the “in lieu of” holiday (ILOH) are excused from work and part-time employees not regularly scheduled to work on the ILOH are not excused from work.
- (11) IRM 6.610.1.2.6.1(2) reiterates that the regular day off (RDO) for employees on maxiflex FWS does not change.
- (12) IRM 6.610.1.2.6.3(2)(a) clarifies that there may be rare exceptions where it could be presumed an employee in non-pay status would have reported for duty, but for the holiday.
- (13) IRM 6.610.1.2.6.3(2)(d) clarifies that employees who separate prior to a holiday are not entitled to pay for the holiday as the individual was not an IRS employee (on the rolls) on the holiday.
- (14) IRM 6.610.1.2.6.3(3) clarifies management must consider seasonal work agreements and workload decisions before making a final decision on whether to pay a seasonal employee for a holiday and employees may not use annual leave to stay in pay status through the holiday, solely to get paid for the holiday.
- (15) IRM 6.610.1.3(1) removes verbiage that excused absence is not leave. The Administrative Leave Act of 2016 established a category of leave entitled administrative leave, which will replace most instances of excused absence.
- (16) IRM 6.610.1.3.2 moves dismissal and closure policies (including for weather and safety leave) to IRM 6.630.4, Administrative Leave.
- (17) IRM 6.610.1.3.15 adds computer downtime policy.
- (18) IRM 6.610.1.3.16 adds power outage policy.
- (19) IRM 6.610.1.5 updates the “umbrella term” from regular work schedules to standard work schedules based on OPM terminology throughout the section.
- (20) IRM 6.610.1.5.2.2.1(1)(a) and (b) clarify that core hours for most full-time day shift employees on FWS are from 9:30 a.m. to 2:30 p.m., and flexible time bands for most day shift employees are between 6 a.m. and 8:30 p.m.
- (21) IRM 6.610.1.5.2.2.1.4(7) clarifies that for most employees on day shift FWS, the flexible time band is from 6 a.m. to 8:30 p.m.
- (22) IRM 6.610.1.5.2.2.1.4(8) adds that, if approved, and subject to the established flexible time bands, credit hours may be earned non-contiguously (e.g., an employee may earn one at the end of the workday at the office and two more later that day at a site approved by the manager).
- (23) IRM 6.610.1.5.2.2.1.4(10) clarifies long-standing practice, and new addition to 2019 National Agreement, Article 23, Subsection 5A2(b), that if an employee has credit hours earned on a previous day, or “banked” credit hours, the employee may request to use those credit hours on the same day other credit hours are earned.
- (24) IRM 6.610.1.5.2.2.1.4(12) clarifies credit hours are never a regularly scheduled part of the TOD as they are worked voluntarily in excess of it and clarifies that OPM prohibits a hybrid schedule.
- (25) IRM 6.610.1.5.2.2.1.4(14) incorporates Federal Labor Relations Authority (FLRA) decision finding that employees may not elect to work and earn credit hours during their regularly scheduled duty hours on a holiday as the employee is already being compensated for that time.

- (26) IRM 6.610.1.5.2.2.1.4(15) replaces and expands on previous “excused absence” language to align with new statutory and regulatory language (i.e., weather and safety leave, administrative leave). Clarifies intent of statute that credit hours can be earned only when they are in excess of the basic work requirement.
- (27) IRM 6.610.1.5.3 adds description of night work and night pay differential.
- (28) IRM 6.610.1.5.3.1 and IRM 6.610.1.5.3.2 move current policy within this section to increase understanding and clarify it to explain that eight hours available for work during daytime hours means the combination of core hours and flexible time bands and adds examples, and also clarify non-overtime (regular) work completes an eight-hour daily TOD.
- (29) IRM 6.610.1.5.4 moves and consolidates current policy on the availability of AWS, including under telework arrangements. IRM 6.610.1.5.2.1 reiterates and references this new section.
- (30) IRM 6.610.1.5.4(2) clarifies/changes language that a current rating of record means a current annual rating of record and that a rating of “met” for a manager, management official, etc., is equivalent to a rating of “fully successful” for an employee.
- (31) IRM 6.610.1.5.4.1 moves existing policy to consolidate and organize request and approval information, including Form 10911, Alternative Work Schedule (AWS) and Staggered Work Schedule Request, and that all changes must be made a matter of record.
- (32) IRM 6.610.1.5.4.1(1) adds that employees may request a change to their current AWS (i.e., modify their AWS/TOD) for the upcoming pay period (PP). Only one such request may be approved every other PP.
- (33) IRM 6.610.1.5.4.1(3) adds that employees have the right to request AWS without fear of retaliation or adverse action.
- (34) IRM 6.610.1.5.4.1(4) adds that managers will consider the AWS request and supporting information carefully and respond to the employee as soon as practicable, but no later than two PPs (20 business days), if their request is approved or disapproved.
- (35) IRM 6.610.1.5.4.1(5) clarifies that changes to AWS or TOD are effective at the beginning of the next PP. The AWS or new TOD is in effect for the entire PP.
- (36) IRM 6.610.1.5.4.1.1(1) adds that management may require employees to complete mandatory training and mandatory briefings during their TOD.
- (37) IRM 6.610.1.5.4.1.1(2) moves previous miscellaneous policy into new training section and clarifies examples.
- (38) IRM 6.610.1.5.4.1.1(3) adds an employee may request to earn credit hours to complete training that is not required or for Servicewide mandatory briefings.
- (39) IRM 6.610.1.5.4.1.1(4) adds managers may not approve the earning of credit hours to complete required training because it does not constitute hours that an employee elects to work. However, Fair Labor Standards Act (FLSA) Non-Exempt employees may be eligible for overtime for required training, and FLSA Exempt employees are not entitled to overtime pay for time spent in training.
- (40) Editorial changes are made throughout to update division and branch names, references, hyperlinks, and terminology.

**EFFECT ON OTHER DOCUMENTS**

This IRM supersedes IRM 6.610.1 issued October 12, 2016 and removes Interim Guidance (IG) Memorandum HCO-06-0118-2018, Weather and Safety Leave, dated May 10, 2018.

**AUDIENCE**

All business units

Robin D. Bailey Jr.  
IRS Human Capital Officer

6.610.1  
IRS Hours of Duty

## Table of Contents

- 6.610.1.1 Program Scope and Objectives
  - 6.610.1.1.1 Background
  - 6.610.1.1.2 Authority
  - 6.610.1.1.3 Roles and Responsibilities
  - 6.610.1.1.4 Program Management and Review
  - 6.610.1.1.5 Program Controls
  - 6.610.1.1.6 Definitions
  - 6.610.1.1.7 Related Resources
- 6.610.1.2 Weekly and Daily Scheduling of Work
  - 6.610.1.2.1 Establishing and Recording the Tour of Duty
  - 6.610.1.2.2 Changes to Employment
  - 6.610.1.2.3 Variations to Tours of Duty
    - 6.610.1.2.3.1 Operating Conditions
    - 6.610.1.2.3.2 Religious Conviction
    - 6.610.1.2.3.3 Educational Purposes
  - 6.610.1.2.4 Travel During Duty Hours
  - 6.610.1.2.5 Lunch (or Meal Period) and Breaks
    - 6.610.1.2.5.1 Breaks and Workforce Flexibilities Under the IRS Nursing Mothers Program
  - 6.610.1.2.6 Federal Holidays
    - 6.610.1.2.6.1 In Lieu of Holiday for Employees on Irregular Work Schedules, Compressed Work Schedules, and Maxiflex Flexible Work Schedule
    - 6.610.1.2.6.2 Examples of In Lieu of Holiday for Various Work Schedules
    - 6.610.1.2.6.3 Impact of Non-pay Status on Holiday
- 6.610.1.3 Administrative Leave and Dismissals
  - 6.610.1.3.1 Approval Authorities
  - 6.610.1.3.2 Emergency Dismissals and Office Closures
  - 6.610.1.3.3 Voting
  - 6.610.1.3.4 Blood Donation
  - 6.610.1.3.5 Tests, Assessments, Interviews, and Medical Examinations
  - 6.610.1.3.6 Examinations for Professional Certification
  - 6.610.1.3.7 Tax Audit
  - 6.610.1.3.8 Meetings and Conferences
  - 6.610.1.3.9 Relocation
  - 6.610.1.3.10 Volunteer Activities
  - 6.610.1.3.11 Career Learning Plan and Self-Directed Training

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- 6.610.1.3.12 Job-Related Injury
  - 6.610.1.3.13 Return from Active Military Duty
  - 6.610.1.3.14 Conduct-Related Disciplinary or Adverse Actions
  - 6.610.1.3.15 Computer Downtime
    - 6.610.1.3.15.1 Employees Who Are Working in the Official Duty Station
    - 6.610.1.3.15.2 Employees Who Are Teleworking
  - 6.610.1.3.16 Power Outages
    - 6.610.1.3.16.1 Employees Who Are Working in the Official Duty Station
    - 6.610.1.3.16.2 Employees Who Are Teleworking
  - 6.610.1.3.17 Other Situations Where Administrative Leave or Administrative Time May Be Authorized
  - 6.610.1.4 59 Minutes of Administrative Time
  - 6.610.1.5 Work Schedules
    - 6.610.1.5.1 Standard Work Schedules
    - 6.610.1.5.2 Alternative Work Schedules
      - 6.610.1.5.2.1 Coverage and Definitions
      - 6.610.1.5.2.2 Categories of Alternative Work Schedules
        - 6.610.1.5.2.2.1 Flexible Work Schedules and Credit Hours - Overview
          - 6.610.1.5.2.2.1.1 Flexitour with Credit Hours
          - 6.610.1.5.2.2.1.2 Gliding
          - 6.610.1.5.2.2.1.3 Maxiflex
          - 6.610.1.5.2.2.1.4 Credit Hours
        - 6.610.1.5.2.2.2 Compressed Work Schedules
          - 6.610.1.5.2.2.2.1 5/4-9
          - 6.610.1.5.2.2.2.2 4/10
    - 6.610.1.5.3 Night Pay Differential Under Alternative Work Schedules
      - 6.610.1.5.3.1 Night Pay Differential Under Flexible Work Schedules
      - 6.610.1.5.3.2 Night Pay Differential Under Compressed Work Schedules
    - 6.610.1.5.4 Alternative Work Schedule Availability and Program Participation
      - 6.610.1.5.4.1 Requests and Approvals of a New Alternative Work Schedule or Modified Alternative Work Schedule/Tour of Duty
        - 6.610.1.5.4.1.1 Training and Details

6.610.1.1  
(07-14-2020)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM provides policy guidance for hours of duty and work schedules at the IRS and may be supplemented by Human Capital Office (HCO) IG. Read and interpret this guidance in accordance with applicable laws (5 USC), governmentwide regulations (5 CFR), Treasury Human Capital Issuance System Directives, Comptroller General (CG) and OPM Decisions, and other sources, as appropriate.
- (2) **Audience:** Unless otherwise indicated, the policies, authorities, and instructions contained in this IRM apply to all IRS business units. Bargaining Unit (BU) employees should review negotiated agreement provisions relating to subjects in this IRM. Should any of these instructions conflict with a provision in the negotiated agreement, the agreement prevails.
- (3) **Policy Owner:** The IRS Human Capital Officer.
- (4) **Program Owner:** The Worklife, Benefits, and Performance (WBP) Division, Awards, Compensation, and Leave Policy (ACLP) Branch.
- (5) **Program Goals:** This IRM provides Servicewide policy and guidance on hours of duty to all business units to achieve mission-critical goals.

6.610.1.1.1  
(07-14-2020)  
**Background**

- (1) This IRM provides policy and guidance on the weekly and daily scheduling of work, holidays, administrative leave and dismissals, standard work schedules, and AWS.

6.610.1.1.2  
(07-14-2020)  
**Authority**

- (1) **Laws:** Title 5, United States Code (USC), Government Organization and Employees, at: <https://uscode.house.gov/>:
  - a. §301--Departmental regulations;
  - b. §2105--Employee;
  - c. §3402--Establishment of part-time career employment programs;
  - d. §5343--Prevailing rate determinations; wage schedules; night differentials;
  - e. §5541-5550a--Premium Pay;
  - f. §6101--Basic 40-hour workweek; work schedules; regulations;
  - g. §6103--Holidays;
  - h. §6104--Holidays; daily, hourly, and piece-work basis employees;
  - i. §6120-6133--Flexible and compressed work schedules;
  - j. §6302--General provisions; and
  - k. §7106--Management rights.
- (2) **Regulation:** Title 5, Code of Federal Regulations (CFR), Part 340--Other than Full-time Career Employment (Part-time, Seasonal, On-call, and Intermittent), at: <https://www.govinfo.gov/content/pkg/CFR-2020-title5-vol1/pdf/CFR-2020-title5-vol1-part340.pdf>.
- (3) **Regulation:** Title 5, CFR, Part 550--Pay Administration (General; Subpart A--Premium Pay), at: <https://www.govinfo.gov/content/pkg/CFR-2020-title5-vol1/pdf/CFR-2020-title5-vol1-part550.pdf>.
- (4) **Regulation:** Title 5, CFR, Part 551--Pay Administration Under the Fair Labor Standards Act, at: <https://www.govinfo.gov/content/pkg/CFR-2020-title5-vol1/pdf/CFR-2020-title5-vol1-part551.pdf>.
- (5) **Regulation:** Title 5, CFR, Part 610--Hours of Duty, at: <https://www.govinfo.gov/content/pkg/CFR-2020-title5-vol1/pdf/CFR-2020-title5-vol1-part610.pdf>.



- a. Subpart A--Weekly and Daily Scheduling of Work;
  - b. Subpart B--Holidays;
  - c. Subpart C--Administrative Dismissals of Daily, Hourly, and Piecework Employees; and
  - d. Subpart D--Flexible and Compressed Work Schedules.
- (6) **Regulation:** Title 5, CFR, Part 630.206--Minimum Charge, at: <https://www.govinfo.gov/content/pkg/CFR-2020-title5-vol1/pdf/CFR-2020-title5-vol1-sec630-206.pdf>.
- (7) **Executive Order:** 11582, Observance of Holidays by Government Agencies, at: <https://www.archives.gov/federal-register/codification/executive-order/11582.html>.
- (8) **Treasury Order:** 102-01, Delegation of Authority Concerning Personnel Management, at: <https://www.treasury.gov/about/role-of-treasury/orders-directives/Pages/to102-01.aspx>.
- (9) **Delegation of Authority:** Delegation Order 6-7, Temporary Office Closures Due to Inclement Weather, Imminent Health and Safety Issues, or Other Emergency Situations, at: <http://irm.web.irs.gov/link.aspx?link=1.2.2.7.6>, delegates authority to Senior Commissioner Representatives (SCR) and executive-level positions serving as SCRs in campus locations for their assigned geographic areas of responsibility to:
- a. Evacuate employees and close offices due to inclement weather, imminent health and safety issues, or other emergency situations; and
  - b. Dismiss employees from duty without charge to leave or loss of pay for short periods.
- (10) **Delegation of Authority:** Delegation Order 6-11, Hours of Work, at: <http://irm.web.irs.gov/link.aspx?link=1.2.2.7.8>, delegates authority to all managers for employees under their supervision, to:
- a. Establish tours of duty (TODs) (including FWS and compressed work schedules (CWS));
  - b. Establish part-time work schedules;
  - c. Establish a basic 40-hour administrative workweek on five days other than Monday through Friday when necessitated by operating requirements; and
  - d. Establish special TODs for educational purposes.
- (11) **Delegation of Authority:** Delegation Order 6-12, Absence and Leave, at: <http://irm.web.irs.gov/link.aspx?link=1.2.2.7.9>, delegates authority to all managers for employees under their supervision to grant and approve up to 59 minutes of administrative time based on an acceptable reason, such as an unavoidable or necessary absence or tardiness caused by circumstances beyond the employee's control, and to grant and approve periods of excused absence (administrative leave) for authorized activities.
- (12) **Delegation of Authority:** Delegation Order 6-13, Authority to Certify Time and Attendance Records, at: <http://irm.web.irs.gov/link.aspx?link=1.2.2.7.10>, delegates authority to certify time and attendance (T&A) records to all managers not including the Commissioner's and Chief Counsel's immediate staffs and Chief Counsel's field offices.



- (13) **Treasury Human Capital Issuance System (HCIS):** TN-18-001, Treasury Telework Program.
- (14) **Treasury Human Capital Issuance System (HCIS):** TN-18-003, Enhancing Workplace Flexibilities and Work-Life Programs.
- (15) **Other:**
  - a. The OPM's Handbook on Alternative Work Schedules, at: <http://www.opm.gov/policy-data-oversight/pay-leave/reference-materials/handbooks/alternative-work-schedules/>.
  - b. The CG Decisions, at: <https://www.gao.gov/>:
    - B-52981, October 31, 1945, 25 CG 366;
    - B-158012, November 29, 1965, 45 CG 291;
    - B-179626, February 12, 1974, 53 CG 582;
    - B-127474, March 2, 1977, 56 CG 393;
    - B-190011, December 30, 1977;
    - B-193821, June 18, 1979;
    - B-207996, September 28, 1982, 61 CG. 652;
    - B-210741, April 24, 1984, 63 CG 306;
    - B-214156, May 29, 1984;
    - B-217779, July 16, 1985, 64 CG 679; and
    - B-225137, March 10, 1987, 66 CG 331.

6.610.1.1.3  
(07-14-2020)  
**Roles and  
Responsibilities**

- (1) The IRS Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for hours of duty.
- (2) The HCO, WBP, ACLP Branch is responsible for developing and publishing content in this IRM.
- (3) The HCO, Workforce Relations Division (WRD), Labor Relations/Employee Relations (LR/ER) Field Operations Office provides guidance and representation to managers in areas, such as grievances, discipline, adverse and performance cases, and contractual obligations with the National Treasury Employees Union (NTEU). The LR/ER Field Operations Office assists managers with the complex challenges of balancing employees' needs for flexibility in their work lives with the IRS's need to accomplish its mission.
- (4) The HCO, Payroll and Personnel Systems (PPS) Division is responsible for providing systems, tools, and all related instructions to employees to properly record their hours of duty, work schedules, holidays, etc., in the T&A system and on official source documents from which an employee is paid (i.e., T&A documents).
- (5) The HCO, SCR/Continuity of Operations (SCR/CO) Office is responsible for issuing office operating status announcements and dismissing employees for short periods due to severe weather or other emergency conditions.
- (6) Managers have the fundamental responsibility to ensure government resources are used efficiently and effectively, with minimum potential for waste, fraud, and mismanagement. As such, managers must administer hours of duty policy with integrity and in compliance with applicable laws, regulations, and policies. Managers' responsibilities include:

- a. Approving employees' work schedules to include standard work schedules and/or AWS, TODs, hours worked (including any overtime, compensatory time off, or credit hours), approving brief absences from duty without loss of pay or charge to leave, and certifying official T&A records;
  - b. Reviewing for accuracy and validating the T&A system record for each employee in their organization code;
  - c. Counseling employees on regulations, policies, and procedures related to hours of duty;
  - d. Reporting any timekeeping problems to the Memphis Payroll Center via the Employee Resource Center (ERC) and working with them to resolve the problem;
  - e. Referring questions on interpretation of hours of duty policy or regulations to the Business Unit Point of Contact (BUPOC) and/or T&A system representative via the ERC, as appropriate; and
  - f. Ensuring that personnel actions are reported and effected timely.
- (7) Employees must observe designated duty hours and comply with hours of duty rules, regulations, and established business procedures. Employees' responsibilities include:
- a. Accurately entering their appropriate work schedules (i.e., standard work schedule or AWS), TOD, and actual hours worked (including any overtime, compensatory time off, credit hours, and hours worked at a telework site) into the T&A system; and
  - b. Contacting management for assistance with any problems relating to T&A system input or validation.

6.610.1.1.4  
(07-14-2020)  
**Program Management  
and Review**

- (1) This IRM provides policy guidance on hours of duty for the IRS. The WBP Division gauges effectiveness of hours of duty policy based on feedback from customers and program owners about subjects contained in this IRM. During review and publishing, sections are revised, added, or deleted based in part on this process. The WBP Division plays an integral role in program management, review, and effectiveness by:
- a. Supporting PPS to deliver biweekly paychecks through timely and accurately posting and processing of all T&A records;
  - b. Providing hours of duty policy expertise to WRD so they can deliver related LR/ER support and guidance to IRS management, field and business-based LR/ER staff, and all employees;
  - c. Assisting with administration of IRS WorkLife Programs and Services, including AWS, that help employees balance their job alongside life outside work; and
  - d. Consulting with SCR/CO, managers, and employees affected by emergencies regarding hours of duty policy and workplace flexibilities.

6.610.1.1.5  
(07-14-2020)  
**Program Controls**

- (1) The WBP Division collaborates with other HCO organizations and Servicewide stakeholders to support education and outreach activities as they relate to hours of duty policy and programs. This also ensures consistent development and deployment of materials and programs to increase Servicewide awareness and understanding of matters involving hours of duty.
- (2) The following activities help ensure program success:

- a. Conducting IRM annual policy review;
- b. Assessing risk and conducting policy compliance reviews, as needed;
- c. Publishing educational articles, such as Leaders' Alerts and IRS Headlines;
- d. Maintaining program websites;
- e. Collaborating on IGs and standard operating procedures (SOPs);
- f. Assisting WRD with regulatory and policy guidance during term and mid-term negotiations;
- g. Providing policy guidance with programming T&A systems;
- h. Partnering with General Legal Services (GLS) for legal opinions on complex and sensitive issues as they arise; and
- i. Reviewing articles, alerts, training modules, etc., for business partners, as needed.

6.610.1.1.6  
(07-14-2020)  
**Definitions**

- (1) **Administrative workweek** - Seven consecutive 24-hour periods, designated within the IRS as beginning at 12:01 a.m. Sunday and ending at 12 midnight Saturday.
- (2) **Alternative work schedules (AWS)** - Work schedules established under 5 USC Chapter 61 that allow employees to deviate from standard work schedules. There are two categories of AWS: FWS and CWS.
- (3) **Basic workday** - Part of the basic workweek or basic work requirement. It is usually eight hours but may be longer or shorter for certain days under AWS or for part-time employees. Also referred to as a "workday" throughout this IRM.
- (4) **Basic workweek** - Days and hours within an administrative workweek that employees are regularly scheduled to work. The standard basic workweek throughout the IRS consists of five consecutive eight hour workdays, Monday through Friday, in each administrative workweek (5 CFR 610.111(a)(1)). Standard work schedules have a "basic workweek" and AWS have a "basic work requirement."
- (5) **Basic work requirement** - The number of hours, excluding overtime hours, which an employee on an AWS is required to work or is required to account for by leave or otherwise. Employees are expected to fulfill their basic work requirement (each hour, day, workweek, or PP) through the completion of assigned work and/or by charging paid time off (i.e., paid leave, previously-earned credit hours or compensatory time off, or time off award hours), unpaid leave, or holiday hours. Full-time AWS employees have an 80-hour biweekly basic work requirement, and part-time AWS employees have a biweekly basic work requirement of 32 to 64 hours.
- (6) **Compressed work schedules (CWS)** - A category of AWS that are fixed work schedules where, for full-time employees, the 80-hour biweekly basic work requirement is completed in fewer than ten workdays (e.g., 5/4-9 and 4/10). In the case of part-time employees, the biweekly basic work requirement is completed in fewer than ten workdays and requires employees to work more than eight hours on at least one day. Employees on CWS are not eligible to earn credit hours. See IRM 6.610.1.5.2.2.2.
- (7) **Core hours** - The time periods during the workday, workweek, or PP that employees on FWS are required to be present for work or to account for by charging paid time off (e.g., paid leave, previously-earned credit hours or compensatory time off, or time off award hours), unpaid leave, or holiday hours.

For most full-time employees on day shift FWS, the core hours are from 9:30 a.m. to 2:30 p.m. Exhibits 23-1 through 23-4 in the negotiated agreement at: <http://core.publish.no.irs.gov/docs/pdf/d11678--2018-10-00.pdf>, contain limited exceptions as well as core hours for swing and night shift employees. Part-time employees are not required to work core hours.

- (8) **Credit hours** - Any hours within an FWS that are in excess of an employee's basic work requirement and which the employee elects to work, with managerial approval, to vary the length of a workweek or another workday.
- (9) **Day shift** - A shift with start and stop times between 6 a.m. and 6 p.m.
- (10) **Excused absence (administrative leave)** - An authorized absence from duty without loss of pay or charge to leave to which an employee is otherwise entitled under law. Employees granted excused absence charge the time to the appropriate administrative leave T&A system organization function program (OFP) codes (see <https://irssource.web.irs.gov/Lists/Timekeeping/DispItemForm.aspx?ID=63&ContentTypeID=0x01007B7EC982ED643C41B1C24EF58978D68C>).
- (11) **Flexible time bands** - The ranges of time within which employees on FWS must choose their start and stop times and earn credit hours consistent with the duties and requirements of their positions. For most day shift employees on FWS, the flexible time band is from 6 a.m. to 8:30 p.m. Article 23 and Exhibits 23-1 through 23-4 in the negotiated agreement at: <http://core.publish.no.irs.gov/docs/pdf/d11678--2018-10-00.pdf>, contain limited exceptions as well as flexible time bands for swing and night shift employees.
- (12) **Flexible work schedules** - A category of AWS that allows employees to determine a schedule within established limits. The IRS-approved FWS include flexitour with credit hours, gliding, and maxiflex; however, some of these FWS are not available to all IRS employees. See IRM 6.610.1.5.4 and Article 23 of the negotiated agreement. With FWS, employees may select their start and stop times within designated flexible time bands. Once selected, the hours are fixed (except for gliding FWS) until an opportunity is provided to request a different AWS and/or change in start and stop times. Employees on FWS are eligible to earn credit hours.
- (13) **Full-time employees** - Employees who are regularly scheduled to work 40 hours in a week on the days specified in the basic workweek, or for employees on AWS (e.g., maxiflex and CWS), 80 hours in a PP (i.e., 80-hour biweekly basic work requirement) on the days specified within the PP.
- (14) **Intermittent employees** - Employees who have no regularly assigned work schedule and no prescheduled TOD. Intermittent employment is appropriate only when the nature of the work is sporadic and unpredictable, such that a TOD cannot be regularly scheduled in advance.
- (15) **Irregular or occasional overtime work** - Work that is not part of the employee's regularly scheduled administrative workweek as it could not be ordered or approved in advance of the employee's regularly scheduled administrative workweek.
- (16) **Night shift** - Generally, a shift with start and stop times between 6 p.m. and 6 a.m.

- (17) **Paid time off** - A period of time that an employee is on an approved paid absence from work. It includes paid leave, previously-earned credit hours or compensatory time off, and time off award hours.
- (18) **Part-time employees** - Employees who are regularly scheduled to work from 16 to 32 hours a week (or from 32 to 64 hours per PP for employees on AWS) in accordance with the Federal Part-time Career Employment Act (PTCA). Part-time seasonal employees are also included under PTCA requirements. Note that there are limited exceptions to the general definition of part-time employment in 5 CFR 340.202 and 5 USC 3402(a)(3). For additional information regarding part-time employment, including job sharing, see: <http://hco.web.irs.gov/recruitstaff/internalplac/employprog/ptemploy/> and IRM 6.340.1.5, *IRS Part-Time Career Employment Program*, <http://irm.web.irs.gov/link.asp?link=6.340.1.5>.
- (19) **Regularly scheduled work** - Work that is scheduled in advance of an administrative workweek.
- (20) **Regular overtime work** - Work that is officially ordered or approved in writing in advance of the employee's regularly scheduled administrative workweek, recurs on a regular basis, and/or is extended over a period of time.
- (21) **Regular work schedules** - A category of standard work schedules (non-AWS) sometimes referred to as a straight-8 or 5/8 work schedule. An employee's TOD each day is the same. It includes a basic workweek for full-time employees of eight hours per day, and 40 hours per week, over five workdays, generally Monday through Friday, with two consecutive non-workdays. Employees on regular work schedules are not eligible to earn credit hours.
- (22) **Standard work schedules** - Traditional, non-AWS, consisting of two categories: regular work schedules and staggered work schedules. Standard work schedules require full-time employees to work eight hours per day and 40 hours per week, over five workdays, generally Monday through Friday, and with two consecutive non-workdays. Employees on standard work schedules are not eligible to earn credit hours.
- (23) **Seasonal employees** - Employees who are employed for one or more seasons each calendar year and retained on the rolls in non-pay status (i.e., furlough) between seasons. Seasonal employees are released to non-pay status and recalled to duty in accordance with pre-established conditions of employment. Seasonal employees may be full-time, part-time, or intermittent. For additional information regarding seasonal employment, see: <http://hco.web.irs.gov/recruitstaff/internalplac/employprog/seasemploy/> and IRM 6.340.1.4, *Seasonal Employment*, <http://irm.web.irs.gov/link.asp?link=6.340.1.4>.
- (24) **Staggered work schedules** - A category of standard work schedules (non-AWS) that includes a basic workweek for full-time employees of eight hours per day and 40 hours per week, over five workdays, generally Monday through Friday, with two consecutive non-workdays. It allows employees to have different preset start times each day. Employees on staggered work schedules are not eligible to earn credit hours.
- (25) **Swing shift** - A shift with a combination of day shift and night shift hours, with start and stop times available as established by management.



- (26) **Tour of duty (TOD)** - Identifies the hours during the day (a daily TOD) and the days of an administrative workweek (a weekly TOD) an employee is regularly scheduled to work (i.e., that constitute an employee's regularly scheduled administrative workweek).

6.610.1.1.7  
(07-14-2020)

#### Related Resources

- (1) The HCO, Hours of Duty web page, at: <http://hco.web.irs.gov/CompBenefits/compleave/HoursOfDuty.asp>.
- (2) The IRS Source, Timekeeping and Leave web page, at: <https://irssource.web.irs.gov/SitePages/Timekeeping%20and%20Leave.aspx>.
- (3) Integrated Talent Management (ITM) Courses, at: <https://irssource.web.irs.gov/Pages/ITM.aspx>, including:
  - a. Course 26768, Module 2 – Standard Work Schedules and Tours of Duty
  - b. Course 28524, Module 12 – Federal Holidays
  - c. Course 28525, Module 13 – Alternative Work Schedules (AWS) Program
- (4) The AWS Guidance Document, at: <http://hco.web.irs.gov/pdf/AWSGuidanceDocument.pdf>.
- (5) The OPM Work Schedules web page, at: <http://www.opm.gov/oca/worksch/>, which contains additional information regarding FWS and CWS, including specific guidance on credit hours and Sunday premium pay.
- (6) The OFP Leave Codes web page at: <https://irssource.web.irs.gov/Lists/Timekeeping/DispItemForm.aspx?ID=63&ContentTypeID=0x01007B7EC982ED643C41B1C24EF58978D68C>.

6.610.1.2  
(10-12-2016)

#### Weekly and Daily Scheduling of Work

- (1) This section provides policy and guidance on weekly and daily scheduling of work.
- (2) This section applies to IRS employees subject to premium pay under 5 USC, Chapter 55, Subchapter V, and 5 CFR Part 550, Subpart A, and to each prevailing rate employee whose pay is fixed and adjusted under 5 USC 5343.

6.610.1.2.1  
(07-30-2015)

#### Establishing and Recording the Tour of Duty

- (1) An employee's TOD must be documented on the official T&A system record, identifying the calendar days and hours of the day, and made a matter of record. If the TOD establishes entitlement to night pay and/or Sunday premium pay, the T&A system record must be notated accordingly (5 CFR 610.121(b)(2)).
- (2) Regular overtime - If applicable, the TOD shall specify, by calendar day and number of hours each day, overtime that is a part of an employee's regularly scheduled administrative workweek (i.e., scheduled in advance) (5 CFR 610.111(a)(2)). Regularly scheduled overtime is planned and recorded in increments of 15 minutes. Compensation for regular overtime is referenced in IRS policy for premium pay and the 5 CFR 550, Subpart A for FLSA Exempt (not covered) employees and 5 CFR 551, Subpart E for FLSA Non-Exempt (covered employees).
- (3) Irregular, or occasional, overtime - At various times, a manager may identify the need to perform overtime work that cannot be approved in advance of the administrative workweek due to operational emergencies, or for other compelling reasons. This is defined as irregular, or occasional, overtime work, and is

not reflected in the employee's established TOD. See 5 CFR 550.103. Compensation for irregular, or occasional, overtime is referenced in the IRS policy for premium pay and the 5 CFR 550, Subpart A for FLSA Exempt (not covered employees).

- (4) Part-time employees - The TOD of a part-time employee must be annotated on the Standard Form 50 (SF-50), Notification of Personnel Action.

6.610.1.2.2  
(07-14-2020)

#### **Changes to Employment**

- (1) Changes in type of employment (e.g., from part-time to full-time or full-time to part-time) are based on management consideration of factors, such as the type of work performed, the number of employees necessary to have on duty, when work assignments will occur, as well as budgetary and employment ceiling considerations.
- (2) Per IRM 6.340.1, Other Than Full-Time Career Employment (Part-time, Seasonal, and Intermittent), at: <http://irm.web.irs.gov/link.aspx?link=6.340.1>, for part-time employees, changes in the number of part-time work hours that are effective for more than two consecutive PPs must be documented on SF-50, Notification of Personnel Action.
- (3) For additional information, including changing from one type of employment to another, possible adverse action or reduction-in-force procedures, etc., consult with the servicing Employment Office, or see IRM 6.340.1, Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent). For BU, consult Article 22 of the negotiated agreement at: <http://core.publish.no.irs.gov/docs/pdf/d11678--2018-10-00.pdf>.

6.610.1.2.3  
(10-12-2016)

#### **Variations to Tours of Duty**

- (1) Variations to an employee's TOD may be required, or permitted, due to operating conditions, religious conviction, or for educational purposes, as described below.

6.610.1.2.3.1  
(10-12-2016)

#### **Operating Conditions**

- (1) Employees' TODs may vary to include Saturday and Sunday, or other changes to the standard basic workweek, to fulfill the mission of the organization or increase cost efficiency. If feasible, such TODs should provide for the same hours of work for each day, and for two consecutive days off in each administrative workweek.

6.610.1.2.3.2  
(10-12-2016)

#### **Religious Conviction**

- (1) Employees may request a variance to their TODs due to religious observances or requirements (e.g., employees may have a religious requirement that prohibits work on Saturday or Sunday). This deviation is based upon an ongoing requirement and not a specific religious observance. For information regarding compensatory time off for specific religious observances, see IRS policy for premium pay and the 5 CFR 550, Subpart J.

6.610.1.2.3.3  
(10-12-2016)

#### **Educational Purposes**

- (1) A special TOD may be approved to allow employees to take one or more courses at a college, university, or other educational institution (in accordance with 5 CFR 610.122). All the following conditions must apply:
  - The course work, when completed, will equip the employee to perform more effective work in the IRS;
  - The course is not training under 5 USC Chapter 41;



- The rearrangement of the employee's TOD will not noticeably interfere with the accomplishment of work required to be performed or the work accomplishment of other employees; and
  - No additional costs for personal services will be incurred (i.e., result in additional costs to the IRS).
- (2) An employee on a special TOD established for educational purposes under authority of 5 USC 6101(a)(4) is not subject to the requirements of a schedule established under other authority. Therefore, the core hour and flexible time band requirements of an FWS authorized under 5 USC 6122 do not apply. However, an employee on an FWS (flexitour with credit hours, gliding, or maxiflex), who is also on a work schedule established for an educational tour, may earn and use credit hours.
  - (3) An employee on a special TOD approved for educational purposes may not receive premium pay solely because the special TOD causes the employee to work on a day or at a time for which premium pay would otherwise be payable. This includes overtime, night pay, and/or Sunday pay.
  - (4) The authority to approve special TODs for educational purposes is delegated to all managers for employees under their supervision, in accordance with Delegation Order 6-11, Hours of Work, at: <http://irm.web.irs.gov/link.aspx?link=1.2.2.7.8>.

6.610.1.2.4  
(10-12-2016)  
**Travel During Duty  
Hours**

- (1) As provided by 5 CFR 610.123, *Travel on official time*, to the extent practicable, an employee will not be required to travel during non-duty hours. When such travel is essential and the employee may not be paid overtime under the FLSA (5 CFR 551.422) or 5 CFR 550.112(e), (g), and (j), the official ordering the travel shall record the reasons for ordering the travel during non-duty hours and shall, when requested, provide a copy of the statement to the employee concerned.
- (2) Employees not eligible for overtime may be granted compensatory time off for travel that is directed by their manager. For information regarding the requirements and policy, as well as other official travel time issues, see IRS policy for premium pay and the 5 CFR 550, Subpart N.
- (3) When an employee travels on a regular workday, and the travel requires fewer hours than are in the employee's TOD hours for the day, the employee must fulfill the remainder of their basic workweek or basic work requirement for that day by completing assigned work and/or charging paid time off or unpaid leave.

6.610.1.2.5  
(07-14-2020)  
**Lunch (or Meal Period)  
and Breaks**

- (1) **Lunch or meal period:** An approved period of time (normally 30 or 45 minutes, but not exceeding one hour) in a non-pay and non-work status. This time interrupts a basic workday, or a period of overtime work and enables employees to eat or engage in permitted personal activities. Lunch or meal period schedules may vary by office based upon work requirements and the availability and convenience of eating establishments. A lunch or meal period is typically scheduled approximately midway through an employee's workday.
  - a. Employees whose daily TOD is for more than six hours are required to include an unpaid lunch or meal period in their daily TOD.
  - b. Employees who work a six hour daily TOD are **not** required to include an unpaid lunch or meal period in their daily TOD. However, six hour daily

TOD employees may choose to take an unpaid 30 minute lunch or meal period, and their TODs will be permanently extended by 30 minutes to six and a half hours.

- c. Employees may not work through their lunch or meal period and leave work early to shorten their TOD because lunch or meal periods are not considered hours of work.
- (2) **Break:** A paid, short rest period (not to exceed 15 minutes) with pay in the basic workday during which employees are permitted to interrupt work for the relief of fatigue. For BU employees, breaks are subject to provisions stated in Article 28 of the negotiated agreement at: <http://core.publish.no.irs.gov/docs/pdf/d11678--2018-10-00.pdf>.
- a. Employees who work a six hour daily TOD (with no unpaid lunch or meal period) receive one 15 minute paid break. Employees who work a six hour daily TOD, who have chosen to include a 30 minute unpaid lunch or meal period (thereby permanently extending their TOD to six and a half hours), also receive one 15 minute paid break.
  - b. Employees who work an eight hour daily TOD receive two 15 minute paid breaks during the workday in addition to their required unpaid lunch or meal period.
  - c. Authorized breaks may be taken in five minute increments by employees who perform repetitive movements and shall not exceed the total time provided for each break.
- (3) Breaks, or lunch or meal periods, may not be aggregated or used to shorten or otherwise change employees' TODs. As such, breaks, or lunch or meal periods, **may not be authorized at the beginning or end of employees' TODs.**
- (4) **Combining a lunch or meal period with authorized paid breaks is prohibited.** Employees **may not extend a lunch period by taking a break prior to or immediately following lunch** because the break is considered part of their compensable workday (CG B-190011).

6.610.1.2.5.1  
(10-12-2016)  
**Breaks and Workforce  
Flexibilities Under the  
IRS Nursing Mothers  
Program**

- (1) See IRM 6.800.4, Employee Benefits, Introduction to the IRS Nursing Mothers Program, at: <http://irm.web.irs.gov/Part6/Chapter800/Section4/IRM6.800.4.asp> for eligibility requirements, registration information, and IRS policy for breaks and workforce flexibilities under the IRS Nursing Mothers Program.
- (2) A nursing mother employee will be provided a reasonable amount of break time to express milk as frequently as needed. The frequency and duration of breaks may vary among participants. Thus, the IRS determined that a nursing mother's request for a reasonable amount of break time may not be denied. An IRS Nursing Mothers Program participant's breaks may have any of the following (in accordance with IRM 6.800.4):
  - a. Lunch or meal period
    - With prior managerial approval, an IRS Nursing Mothers Program participant may request a one hour unpaid lunch or meal period to be used for the employee's lunch or meal period and/or unpaid lactation breaks. The one hour lunch or meal period and unpaid lactation breaks do not have to be taken at a specific time during the TOD, even though they are considered part of the employee's daily lunch or meal period. They

may be split into one 30 minute unpaid lunch or meal period and one 30 minute lactation break, or one 30 minute unpaid lunch or meal period and two 15 minute unpaid lactation breaks to accommodate for the lactation time taken throughout the employee's TOD. An unpaid lunch or meal period, or the additional unpaid breaks comprised of the lunch or meal period, may not be combined with a paid break. Note: In no case will an extension for this purpose result in increased costs to the IRS (e.g., premium pay or additional night pay differential).

- b. Paid breaks
- c. Paid time off
- d. Unpaid leave (e.g., leave without pay (LWOP), Family and Medical Leave Act (FMLA) leave (within 12 months of the birth of the child))

6.610.1.2.6  
(07-14-2020)  
**Federal Holidays**

- (1) The President and Congress are the sole authorities able to grant a Federal holiday or to grant time off that has the effect of a holiday. Per 5 USC 6104, employees are entitled to a day of pay when prevented from working solely because of the occurrence of a legal public holiday.
- (2) For employees of the IRS, holidays will be identified and determined as provided by 5 USC 6103 and 6104, Executive Order 11582, and 5 CFR Part 610, Subpart B. The following link provides a listing by year of Federal holidays: <http://www.opm.gov/policy-data-oversight/snow-dismissal-procedures/federal-holidays/#url=Overview>. State and local holidays (e.g., Emancipation Day (April 16) in Washington, DC) are **not** holidays within the meaning of 5 USC 6103.
- (3) Full-time employees who are not required to work on a holiday receive their rate of basic pay for the applicable number of holiday hours, as follows:
  - a. Employees on a standard (non-AWS) work schedule (eight hours a day, 40 hours a week, five workdays) and employees on FWS (i.e., flexitour with credit hours, gliding, and maxiflex) are paid for eight hours, which are considered part of the basic workweek or basic work requirement. As stated previously, **employees on maxiflex are paid for eight hours regardless of the hours scheduled to work on that day** (5 USC 6124). For example, a maxiflex employee scheduled to work ten hours on the day of the holiday is paid for eight hours. The remaining two hours of the TOD on that day may either be worked that day, scheduled to be worked on a different day within the same PP, or the employee may request paid time off or unpaid leave. A maxiflex employee scheduled to work less than eight hours on the day of the holiday must be paid for eight hours. Therefore, the employee must reduce the number of hours they work on another scheduled workday within the same PP so that their total hours equal the basic work requirement of 80 hours for the PP.
  - b. On holidays, employees on CWS (5/4-9 and 4/10) are normally entitled to pay for the number of hours of their CWS on that day (5 CFR 610.406(a)). For example, if a holiday falls on a nine or ten hour basic workday, the employee receives nine or ten hours of pay respectively, for the holiday.
- (4) Part-time employees are entitled to a holiday only when the holiday falls on a day when they would otherwise be required to work. Part-time employees who are excused from work on a holiday receive pay for the hours they are regularly scheduled to work on that day. For example, a part-time employee

who is regularly scheduled to work from 8 a.m. to 12 p.m. on Mondays, will receive four hours of basic pay if Monday is a Federal holiday.

- (5) Intermittent employees do not have a regularly scheduled TOD and are not entitled to pay for the holiday.
- (6) Holidays do not affect the setting of the basic workweek or basic work requirement. Managers must not reschedule an employee either to deny or confer holiday benefits or to shift work from a holiday to a day outside the basic workweek or basic work requirement (one of the employee's usual days off).
- (7) When the holiday is observed at the beginning of a workday that encompasses two calendar days, the holiday is observed for the entire TOD. For example, for a night shift that begins at 8 p.m. and ends at 4:30 a.m. the following day, the entire shift (workday) is considered the holiday, and the holiday is posted into the T&A system on the workday in which it commences.
- (8) Under 5 USC 6103(c), Inauguration Day is a legal public holiday only for employees who work in the Inauguration Day area, including Washington, DC, Montgomery or Prince George's counties in Maryland, Arlington or Fairfax counties in Virginia, and the cities of Alexandria or Falls Church in Virginia. The city of Fairfax is considered part of Fairfax County for this purpose (CG B-217779). When Inauguration Day falls on another legal public holiday (such as the birthday of Martin Luther King, Jr.) the holidays are observed concurrently. The Inauguration Day holiday is administered differently than other Federal holidays. Employees who are not regularly scheduled to work on Inauguration Day are not entitled to an ILOH. See below for more information on ILOHs. In addition, the Inauguration Day holiday is limited to employees with a qualifying work connection to the designated geographic area as follows:
  - a. Employees with a post of duty (POD) (also known as an official duty station (ODS)) in the Inauguration Day area, unless they are scheduled to work outside the Inauguration Day area due to official duty away from the POD (for example, a one day assignment, official travel, or telework); or
  - b. Employees with a POD outside the Inauguration Day area scheduled to work in the Inauguration Day area due to official duty away from the POD (for example, a one day assignment, official travel, or telework).
- (9) For guidance regarding pay for work performed on a holiday, see IRS policy for premium pay and the 5 CFR 550, Subpart A.
- (10) When a holiday falls on a non-workday, the 5 USC 6103 and Executive Order 11582 authorize an ILOH for full-time employees. Offices are closed to public business on the ILOH. Thus, when a holiday falls on a Saturday, offices are closed on the preceding Friday, and the ILOH is Friday. When a holiday falls on a Sunday, offices are closed on the following Monday, and the ILOH is Monday. Full-time employees on irregular work schedules (i.e., other than Monday through Friday), CWS, or maxiflex FWS should see IRM 6.610.1.2.6.1 below for more ILOH considerations. For additional information regarding ILOH, see: <http://www.opm.gov/oca/worksch/html/holiday.asp#InLieuofHolidays>.
  - a. When offices are closed due to an ILOH for full-time employees, part-time employees scheduled to work on the ILOH are excused from work without charge to leave or loss of pay (CG B-214156 and B-210741). For example, when the holiday falls on a Saturday and the ILOH is Friday, a

part-time employee who is regularly scheduled to work from 8 a.m. to 12 p.m. on Friday will be excused for four hours on the ILOH. A part-time employee not regularly scheduled to work on Friday is not excused.

- b. An ILOH is authorized only for a holiday designated in 5 USC 6103(a). Under 5 USC 6103(c), an ILOH is not authorized when Inauguration Day falls on an employee's regularly scheduled non-workday.

6.610.1.2.6.1  
(07-14-2020)

**In Lieu of Holiday for Employees on Irregular Work Schedules, Compressed Work Schedules, and Maxiflex Flexible Work Schedule**

- (1) For full-time employees, when a holiday falls on a regular non-workday of an employee whose basic workweek or basic work requirement is other than Monday through Friday (i.e., an irregular work schedule), the following rules apply:
- If the holiday falls on the employee's administratively scheduled "Saturday," then the holiday is observed on the workday immediately prior to the holiday (e.g., Monday is the administratively scheduled "Saturday" for an employee on a Wednesday to Sunday TOD. If a holiday falls on Monday, the ILOH would be Sunday).
  - If the holiday falls on the employee's administratively scheduled "Sunday," then the holiday is observed on the workday immediately following the holiday (e.g., Tuesday is the administratively scheduled "Sunday" for an employee on a Wednesday to Sunday TOD. If a holiday falls on Tuesday, the employee's ILOH would be Wednesday).
- (2) The RDO for employees on CWS or maxiflex FWS does not move; however, the holiday does. Therefore, if the holiday falls on an employee's RDO, the employee would be entitled to an ILOH. The ILOH would be determined in accordance with IRM 6.610.1.2.6 (10). For example, an employee on a 5/4-9 CWS has a first Monday RDO. If the holiday is on Monday, the employee's ILOH is the preceding Friday. If the holiday is on Sunday, the employee's ILOH is the Tuesday following the Monday RDO.
- (3) When the initial ILOH is preempted by an office closure (due to severe weather or other emergency), an alternate ILOH will not be observed.

6.610.1.2.6.2  
(08-23-2012)

**Examples of In Lieu of Holiday for Various Work Schedules**

- (1) Examples of an ILOH for various work schedules are shown as follows:

Work schedule	Holiday falls on:	Holiday is:
Full-time consisting of five workdays, Monday through Friday, eight hours each day in each administrative workweek	a workday	that workday
	Saturday	the Friday immediately before
	Sunday	the following Monday
Full-time consisting of five workdays other than Monday through Friday	Sunday non-workday or an in-lieu of Sunday*	the next scheduled workday
	a non-workday other than a Sunday or an in-lieu of Sunday*	the immediately preceding scheduled workday



Work schedule	Holiday falls on:	Holiday is:
5/4-9, 4/10, or maxiflex	a day scheduled as the employee's workday	that workday
	Sunday non-workday	the next scheduled workday**
	a non-workday other than Sunday	the immediately preceding scheduled workday**

\*An in-lieu of Sunday is the second non-workday of a two day non-work period for a work schedule consisting of five workdays other than Monday through Friday. It is also known as the administratively scheduled "Sunday."

\*\*For employees on a 5/4-9, 4/10, or maxiflex work schedule, the employee's RDO does not change, but the holiday will move.

6.610.1.2.6.3  
(07-14-2020)  
**Impact of Non-pay  
Status on Holiday**

- (1) 5 USC 6104 states that employees are entitled to a day of pay when prevented from working solely because of the occurrence of a legal public holiday.
- (2) Employees must be in a pay status or a paid time off status on their scheduled workdays either immediately before or immediately after the holiday in order to be entitled to their regular pay for that holiday. The fact that an employee is in pay status at least one of the days surrounding the holiday establishes a basis to presume that the employee would have reported for duty, but for the holiday (CG B-158012 and B-127474).
  - a. A full-time employee, in a non-pay status (e.g., LWOP, furlough, suspension, absent without leave (AWOL)) immediately preceding (at the end of the workday before) and immediately following a holiday (at the end of the workday after) a holiday is generally not entitled to receive pay for the holiday. However, there may be rare exceptions. For example, an employee was on LWOP the Friday before a Monday holiday. On Tuesday, the employee was scheduled to report at 8 a.m., the beginning of the TOD, but the employee's car broke down. The employee did not have any available paid leave and requested LWOP from 8 a.m. to 10 a.m. In this rare exception, if there was work available to be performed by the employee on the Monday holiday, it could be presumed the employee would have reported for duty, but for the holiday, despite the fact the employee was in non-pay status immediately before and immediately after the holiday (CG B-225137).
  - b. An individual who enters on duty and takes the Oath of Office the day following a holiday (with an appointment effective date after the holiday) is not entitled to pay for the holiday as the individual was not an IRS employee (on the rolls) on the holiday.
  - c. An individual who enters on duty and takes the Oath of Office the day following a holiday (with an appointment effective date on the holiday or on the day prior to the holiday) is entitled to pay for the holiday. The individual was an IRS employee (on the rolls) on the holiday and, but for the occurrence of a legal public holiday, would have worked on that day.

- d. An employee who separates (e.g., retires) the day prior to a holiday (with a separation date before the holiday) is not entitled to pay for the holiday as the individual was not an IRS employee (on the rolls) on the holiday.
- (3) Employees in a continuous period of non-pay status may not be placed in a pay status solely to receive pay for the holiday. In the event the Commissioner of Internal Revenue grants excused absence (administrative leave) to accommodate holiday activities or for any other purpose, this administrative leave may not be used to place employees who are in a continuous period of non-pay status (e.g., LWOP, furlough, suspension, AWOL) in a pay status solely to enable them to receive pay for the holiday. Intermittent employees may not receive administrative leave for holiday activities, regardless of their pay status at the time this administrative leave is granted.
- (4) The decision to pay a seasonal employee for a holiday must be based on the following criteria:
- An individual is an IRS employee (on the rolls) both the day before and the day after the holiday;
  - The employee is in a pay status before or after the holiday; and
  - There must be a presumption that the employee would be prevented from working solely because of the holiday. In other words, there must be work to be performed in order to presume the seasonal employee would have worked but for the holiday (CG B-193821). It cannot be presumed that a seasonal employee would have worked but for the holiday when there was no work to be performed. Management must consider seasonal work agreements and workload decisions before making a final decision on whether to pay a seasonal employee for a holiday.
- a. If a seasonal employee is released from duty (but is still on the rolls) the last workday before a holiday due to a lack of work, the employee is not entitled to pay for the holiday. It cannot be presumed that the employee would be prevented from working solely because of the holiday.
  - b. A seasonal employee released from duty (but still on the rolls) the last workday before a holiday due to a lack of work, may not use annual leave to stay in pay status through the holiday solely to get paid for the holiday (CG B-193821).

6.610.1.3  
(07-14-2020)

**Administrative Leave  
and Dismissals**

- (1) Per the authorities below, an agency head or designated official may authorize absence from duty without loss of pay or charge to leave to which an employee is otherwise entitled under law. Administrative “leave” is distinguished from administrative “time” in that it is an actual absence from duty (typically away from the office) whereas administrative “time” is generally duty time used to perform duties unrelated to an employee’s normal work. Employees charge administrative leave to the appropriate T&A system OFP codes. Information regarding OFP codes for administrative leave may be found on the T&A system leave code web page at: <https://irssource.web.irs.gov/Lists/Timekeeping/DispItemForm.aspx?ID=63&ContentTypeID=0x01007B7EC982ED643C41B1C24EF58978D68C>.
- (2) Under 5 USC 301-302, 6104; 5 CFR Part 610, Subpart C; Treasury Order 102-01; CG B-179626; and CG B-207996, an authorized official may



administratively dismiss or excuse the absence of employees without loss of pay or charge to leave for short periods of time when any of the following occur:

- a. Normal operations are interrupted by events beyond the control of management or employees (e.g., office flood, power outage);
- b. The closing of an entire work unit or a portion thereof for short periods of time is required or in the best interest of the IRS (e.g., severe weather); or
- c. It is in the public interest to relieve employees from work to participate in civil activities, which the Government is interested in encouraging (e.g., voting, blood donations).

(3) See IRM 6.630.4, Administrative Leave, for additional information related to administrative dismissals (i.e., weather and safety leave).

(4) Pursuant to management's rights under 5 USC 7106(a), nothing contained in this section will restrict management's ability to require the presence of an employee should management determine the employee's services are necessary.

6.610.1.3.1  
(07-30-2015)  
**Approval Authorities**

- (1) Delegation Order 6-7, Temporary Office Closures Due to Inclement Weather, Imminent Health and Safety Issues, or Other Emergency Situations, at: <http://irm.web.irs.gov/link.aspx?link=1.2.2.7.6>, establishes that SCR/Commissioner Representatives and executives serving as SCRs have the delegated authority to close offices and dismiss employees for short periods due to severe weather or other emergency conditions.
- (2) Delegation Order 6-12, Absence and Leave, at: <http://irm.web.irs.gov/link.aspx?link=1.2.2.7.9>, establishes the delegated authority to approve brief absences from duty without loss of pay or charge to leave.

6.610.1.3.2  
(07-14-2020)  
**Emergency Dismissals and Office Closures**

- (1) Due to emergency conditions such as severe weather, power outages, or other health and safety issues, SCRs (or other authorized officials) may declare offices open with a delayed arrival time, open with the option for unscheduled telework or unscheduled leave, open with an early departure, or closed for an entire day. Dismissal and closure policies (including for weather and safety leave) are found in IRM 6.630.4, Administrative Leave.

6.610.1.3.3  
(10-12-2016)  
**Voting**

- (1) Polling places throughout the United States are usually open for extended periods of time, and administrative leave for voting purposes should not be needed. However, in rare and unusual situations, managers may grant employees limited administrative leave to register or vote in Federal and state elections where candidates are running for office, including primaries and caucuses, provided that such time off does not seriously interfere with workload accomplishment. If polling places are open for limited hours, please follow the guidance below in determining if administrative leave should be considered:
  - a. As a general rule, where the polls on Federal and state election days are **not** open at least three hours either before or after an employee's regular work hours, a limited amount of administrative leave may be granted to permit the employee to report for work up to three hours after the polls open or leave from work up to three hours before the polls close,

**whichever requires the lesser amount of time off.** For example, if polls are open from 6:30 a.m. to 7:30 p.m., administrative leave may be approved, if needed as follows:

<b>Tour of Duty</b>	<b>Maximum Administrative Leave (Polls open 6:30 a.m. to 7:30 p.m.)</b>
7 a.m. to 3:45 p.m.	None
7 a.m. to 4:45 p.m.	15 minutes (end of day)
7:15 a.m. to 4 p.m.	None
7:15 a.m. to 5 p.m.	30 minutes (end of day)
7:30 a.m. to 4:15 p.m.	None
7:30 a.m. to 5:15 p.m.	45 minutes (end of day)
7:45 a.m. to 4:30 p.m.	None
7:45 a.m. to 5:30 p.m.	One hour (end of day)
8 a.m. to 4:45 p.m.	15 minutes (end of day)
8 a.m. to 5:45 p.m.	One hour and 15 minutes (end of day)
8:30 a.m. to 5:15 p.m.	45 minutes (end of day)
9 a.m. to 5:45 p.m.	30 minutes (beginning of day)

- b. The same general rule applies to early voting if an employee:
    - 1) Is unable to vote on the day of the election because of activities related to the IRS mission (such as travel) and cannot vote by absentee ballot; and
    - 2) The early voting hours are the same as, or exceed, voting hours on the day of election.
  - c. Employees will not generally be approved for more than four hours of administrative leave for voting purposes. There may be rare situations, however, where an employee's polling place is beyond a normal commuting distance such that the employee cannot vote within the three hour time frame as stipulated above, and vote by absentee ballot is not permitted. For these situations, up to eight hours of administrative leave may be granted, depending on the distance to be traveled, to allow the employee to make the trip to the polling place to cast a ballot. If more than eight hours are needed, the employee may request annual leave, LWOP, or other paid time off for the additional period of absence. State laws may grant a different amount of time off for voting; however, these do not apply to Federal employees.
- (2) Requests for administrative leave to vote must be submitted to the immediate manager in advance. Managers may request that employees identify their TOD, the time the polls open and close, and why administrative leave is needed to vote. Employees on a gliding FWS will notify their manager at least 24 hours (one business day) in advance of the actual voting day to let them know what their TOD hours will be on that day. The appropriate amount of administrative leave will then be determined.
  - (3) Administrative leave for this purpose is posted to T&A system OFP code 990-59567 Administrative Leave - Voting.

6.610.1.3.4  
(10-12-2016)  
**Blood Donation**

- (1) Employees who volunteer to donate blood and/or make aphaeresis (platelet) donations, without compensation, to the American Red Cross or to other blood banks, or who respond to calls for blood donations, may be granted up to four hours of administrative leave for recuperative purposes. In addition, administrative leave may be granted for reasonable travel time to and from the donation site and for the time it takes to give blood. Administrative leave is only granted for time that coincides with the employee's normal TOD. Total administrative leave is limited to the remaining scheduled hours of duty on the day of donation.
  - a. Full-time and part-time employees may be granted up to four hours of administrative leave immediately following the donation for recuperative purposes, but only for the time that coincides with their normal TOD (e.g., three hours are granted to an employee whose TOD ends three hours following the donation). Though administrative leave must generally be taken immediately following the blood donation, with supervisory approval, the recuperative time may be taken later in the day that the blood is donated rather than immediately after the donation, if necessary. Employees may not use this administrative leave in advance of their blood donation as its intent is for recuperation.
  - b. At the end of any recuperative period, employees are expected to return to work. If unable to return to work due to circumstances related to donating blood, managers may grant additional administrative leave for recuperation not to exceed the remaining scheduled hours of duty on the day of the blood donation. In granting such additional administrative leave, managers must consider each request on a case-by-case basis. If the employee remains at the blood donation site to recuperate, or is at an IRS facility, a medical authority may be available to assist the manager in deciding. If a medical authority is not available, the manager must decide whether to grant any additional administrative leave based upon the information provided by the employee.
  - c. When bloodmobiles are available locally, employees should be encouraged to make donations at the office instead of blood donor centers.
  - d. Employees who are not accepted for donating blood are only provided administrative leave for travel time to and from the donation site and the time needed to make the determination.
- (2) According to the American Red Cross, whole blood may be donated once every 56 days and aphaeresis donations may be made more frequently. Granting administrative leave for such donations is discretionary, subject to workload considerations.
- (3) Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59568, Administrative Leave - Blood Donation.

6.610.1.3.5  
(10-12-2016)  
**Tests, Assessments,  
Interviews, and Medical  
Examinations**

- (1) Employees in a work status will be granted administrative leave when they are required to take a test, assessment, interview, or any other evaluative process because of applying for a position under an internal or external IRS vacancy announcement (including travel time). Scheduling of the time must be approved by the manager and is subject to workload considerations.

- (2) Part-time employees not scheduled to work at the time of the examination and seasonal employees in non-work status are not authorized administrative leave. Intermittent employees, as they do not have a regularly scheduled TOD, are ineligible for administrative leave.
- (3) Employees who are applying for a position outside of the IRS are not eligible for administrative leave. However, upon request, employees may be approved to use annual leave, LWOP, or other paid time off.
- (4) Employees required by the IRS to undergo a medical examination or testing remain in duty status during the time needed for such purpose.
- (5) Employees in non-work status will not be placed in work status to take or undergo tests, assessments, interviews, evaluative processes, or medical examination or testing.
- (6) Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59574, Administrative leave - Examinations.

6.610.1.3.6  
(10-12-2016)  
**Examinations for  
Professional  
Certification**

- (1) It is in the best interest of the IRS for employees to attain professional certifications in their occupational field as they add to the technical expertise and professional stature of our employees. Thus, employees as noted below, may be granted administrative leave to sit for the examination/certification process for admission to the Bar, Certified Public Accountant (CPA), Certified Employee Benefit Specialist (CEBS), Certified Management Accountant (CMA) certificate, Certified Internal Auditor (CIA) certificate, Certified Government Financial Management (CGFM), State-Certified General Appraiser, Professional Engineer's license, or membership as an Associate or Fellow in the American Society of Pension Actuaries.
- (2) Internal Revenue Agents, Criminal Investigators, Estate Tax Examiners, Appellate Auditors, Estate Tax Attorneys, Revenue Officers, Tax Compliance Officers, Appeals Officers, Tax Law Specialists, Accountants, Engineers, Real Estate Appraisers, or HCO Human Resources Specialists may be administratively excused to take the CPA, CEBS, CMA, CIA, State-Certified General Appraiser, Professional Engineer, Bar, or actuarial examinations up to four times, if necessary, to attain professional certifications in their occupational field. The administrative leave includes travel time on the day of the examination and, if applicable, time to appear at an oral interview required as a prerequisite to being sworn in or licensed in the profession.
- (3) The IRS recognizes the need for excellence and technical efficiency in the computer field, and therefore, administrative leave may also be granted for specialized professional examinations in the computer field.
- (4) Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59574, Administrative Leave - Examinations.

6.610.1.3.7  
(10-12-2016)  
**Tax Audit**

- (1) Employees will be granted administrative leave to attend tax audits or to attend discussions of their own tax affairs with a member of the Treasury Inspector General for Tax Administration (TIGTA) or other authorized management official. The audit may be required as a condition of employment, may result from an investigation, or may be a routine tax audit.

- (2) Employees may not be granted administrative leave to prepare for an examination or audit.
- (3) Additional information may be found in IRM 4.2.6.5, Employee Interview Procedures, at: <http://irm.web.irs.gov/link.aspx?link=4.2.6.5>.
- (4) Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59566, Administrative Leave - Miscellaneous.

6.610.1.3.8  
(10-12-2016)  
**Meetings and  
Conferences**

- (1) Approval of administrative leave for attendance at an employee organization or employee resource group conference, convention, seminar, or meeting may be authorized only when **all** the following criteria are met:
  - a. Attendance will directly benefit the mission of the IRS;
  - b. Attendance will enhance an employee's self-development and skills; and
  - c. There is a direct relationship between conference agenda items and the employee's job responsibilities.
- (2) Approval of administrative leave for attendance at these events must be done consistently. For more information, see the Equity, Diversity, and Inclusion (EDI) web page at: <http://edi.web.irs.gov/diversity-inclusion.html#tab=tab2>, the HCO Employee Organizations web page at: <http://hco.web.irs.gov/devtrain/PROGADMIN/emporg.html>, and IRM 6.610.1.3.11.
- (3) Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59564, Administrative Leave - Career Learning Plan and Self-directed Training.

6.610.1.3.9  
(10-12-2016)  
**Relocation**

- (1) Administrative leave may be granted, at management discretion, to employees whose relocation expenses have been authorized by the IRS as follows:
  - a. If a house-hunting trip is authorized, employees may be granted a reasonable amount of administrative leave (for hours within their TOD) to allow them up to ten consecutive calendar days for house-hunting, including travel time. For example, an employee who works Monday to Friday, eight hours each day, embarks on a ten consecutive calendar day house-hunting trip on Monday. Assuming the employee uses the entire ten calendar days, the employee is eligible for a maximum of 64 hours of administrative leave, calculated as follows:
    - Monday (day 1) eight hours; Tuesday (day 2) eight hours; Wednesday (day 3) eight hours; Thursday (day 4) eight hours; Friday (day 5) eight hours
    - Saturday (day 6) 0 hours; Sunday (day 7) 0 hours (both non-workdays)
    - Monday (day 8) eight hours; Tuesday (day 9) eight hours; Wednesday (day 10) eight hours
  - b. If a house-hunting trip is not authorized, employees may be granted a reasonable amount of administrative leave for locating living quarters at the new ODS. Note that employees cannot be excused for this purpose if authorized for the ten calendar day house-hunting trip noted in (a) above.
  - c. An employee may be granted administrative leave to arrange and transact personal business directly related to a permanent change in ODS, if such activities **cannot be** conducted outside of the workday. These activities may include:
    - Traveling to the new ODS;

- Securing utilities;
  - Securing licenses;
  - Returning to the previous residence for activities relating to the sale or other disposition of that property;
  - Returning to the previous residence to arrange for household goods shipment, including packing and loading; or
  - Receiving household goods at the new ODS, including unpacking.
- (2) Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59573, Administrative leave - Relocation.
- (3) Employees who are relocating but have not been authorized moving expenses may request annual leave, LWOP, or other paid time off, if needing to conduct relocation activities during work hours.
- (4) Additional information regarding employee relocation is available in IRM 1.32.13, Servicewide Travel Policies and Procedures, Relocation Services Program, at: <http://irm.web.irs.gov/link.asp?link=1.32.13>, and the Chief Financial Officer (CFO) web pages at: <http://cfo.fin.irs.gov/IntFinMgmt/PolicyProcedures/Htmls/RelocationGuidance.htm> and <http://cfo.fin.irs.gov/index.htm>.

6.610.1.3.10  
(10-12-2016)  
**Volunteer Activities**

- (1) In conjunction with Presidential and OPM memoranda, IRS recognizes and values the volunteer spirit in which employees donate their personal time and efforts for the benefit of others. To support those efforts and encourage participation in volunteer activities, IRS provides considerable flexibilities. These include requesting annual leave, LWOP, or other paid time off, or to a limited degree, requesting administrative leave.
- (2) Employees may be permitted up to eight hours of administrative leave per calendar year to volunteer their time to legitimate public service organizations. Such administrative leave is approved under very limited circumstances and in accordance with **all** the following:
- a. The manager determines that workload permits release of the employee;
  - b. The employee is rated fully successful or above;
  - c. The volunteer activity is not contrary to existing laws and regulations; does not require use of Government equipment or facilities (for other than authorized purposes in accordance with 5 CFR 2635.704); will not expose the IRS to liability for injury compensation; and, in accordance with 5 CFR 2635.808, is not used for fundraising or lobbying activities; and
  - d. The request for administrative leave for the volunteer activity meets **at least one** of the following criteria:
    - 1. The absence is directly related to the mission of the IRS;
    - 2. The absence is officially sponsored or sanctioned by the IRS;
    - 3. The absence will clearly enhance the professional development or skills of the employee in their current position; or
    - 4. The absence is determined to be in the interest of the IRS.
- (3) Potentially appropriate public service organizations for this purpose include:
- Federal, state, local, or tribal government organizations, agencies, or entities (including most public schools, colleges, universities);
  - Public child or family service agencies;



- Public non-profit organizations under section 501(c)(3) of the Internal Revenue Code (IRC); or
  - Private non-profit organizations that provide public services, such as emergency management, public safety, public health, etc.
- (4) Administrative leave for volunteer activities includes National Presidents/IRS Heads of Employee Organizations or Employee Resource Groups (ERGs) who may be permitted up to eight hours of administrative leave per calendar year to carry out their leadership responsibilities for their respective employee organizations or ERGs (the total administrative leave hours for volunteer activities may not exceed eight hours in a calendar year). Information regarding employee organizations and ERGs is contained on the EDI web page at: <http://edi.web.irs.gov/diversity-inclusion.html#tab=tab2>. This authority does not extend to regional or chapter presidents.
- a. Leadership responsibilities performed by National Presidents/IRS Heads of Employee Organizations or ERGs while on administrative leave must be activities that support IRS initiatives, including but not limited to, established mentoring programs, supporting agency recruitment activities, coordinating Volunteer Income Tax Assistance (VITA) sites, and performing community outreach services. In accordance with 5 CFR 251.202, such administrative leave approval is inappropriate for fundraising or lobbying activities.
- (5) Administrative leave is not granted for Combined Federal Campaign (CFC) activities. Per 5 CFR 950.104, a CFC loaned executive's time is charged to regular working hours. Time spent by employees assisting with the campaign is posted to an administrative time code in accordance with business unit practices.
- (6) Requests for administrative leave for volunteer activities are approved by the second-level approval authority or higher, as determined by each business unit, per Delegation Order 6-12, Absence and Leave, at: <http://irm.web.irs.gov/link.aspx?link=1.2.2.7.9>.
- (7) Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59563, Administrative Leave - Volunteer Activities.

6.610.1.3.11  
(10-12-2016)  
**Career Learning Plan  
and Self-Directed  
Training**

- (1) Employees on an approved career learning plan (CLP) may be granted up to 16 hours of administrative leave per calendar year to participate in self-directed training or developmental activities related to their current or prospective job duties. These 16 hours of administrative leave may include time to attend employee development opportunities presented at employee organization or ERG conferences, seminars, conventions, and meetings per IRM 6.610.1.3.8.
- (2) In addition to the 16 hours of administrative leave authorized in (1) above, a limited amount of administrative leave may be provided for employees to attend, at their own expense, out-service training for career enhancement. The appropriate amount of administrative leave will be determined by management, on a case-by-case basis. Employees who do not satisfactorily complete the course must use their own time for any subsequent courses until they exhibit satisfactory completion of a subsequent course.



- (3) Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59564, Administrative Leave - Career Learning Plan and Self-Directed Training.
- 6.610.1.3.12  
(10-12-2016)  
**Job-Related Injury**
- (1) Employees who sustain work-related injuries are generally granted administrative leave from work on the day of the accident to seek medical attention and for documented disability purposes. The Federal Employees' Compensation Act (FECA) provides that injured employees' regular pay may be continued for a period not to exceed (NTE) 45 calendar days for absences due to a work-related disability and/or to seek medical treatment immediately following the injury. This is called continuation of pay (COP). The COP starts the first day of absence **following** the date of injury, **unless** the injury occurs prior to an employee's TOD, in which case, COP is charged on the date of injury. The COP has specific eligibility requirements. For additional information regarding COP and other matters relative to job-related injuries, see IRM 6.800.1, Employee Benefits, Workers' Compensation Program, at: <http://irm.web.irs.gov/link.asp?link=6.800.1>.
- (2) Administrative leave on the day of injury is posted to T&A system OFP code 990-59566, Administrative Leave - Miscellaneous.
- 6.610.1.3.13  
(10-12-2016)  
**Return from Active Military Duty**
- (1) Per Presidential memorandum at: <https://georgewbush-whitehouse.archives.gov/news/releases/2003/11/20031114-10.html>, employees who return from active military service in support of the Overseas Contingency Operations (OCO) (formerly known as the Global War on Terrorism), are entitled to one occurrence of five days of excused absence in a 12 month period for each time they return from active military duty. To receive the five days of excused absence, employees must spend at least 42 consecutive days on active duty in support of the OCO. A new 12 month period begins after the first use of the excused absence. Detailed information regarding the requirements and procedures may be found on OPM's website at: <http://www.opm.gov/policy-data-oversight/pay-leave/leave-administration/fact-sheets/5-days-of-excused-absence-for-employees-returning-from-active-military-duty/>. For additional information, see IRM 6.630.2, Absence and Leave for Military-Related Reasons, at: <http://irm.web.irs.gov/link.aspx?link=6.630.2>.
- (2) Excused absence for this purpose should be requested in advance and is posted to T&A system OFP code 990-59566, Administrative Leave - Miscellaneous.
- 6.610.1.3.14  
(10-12-2016)  
**Conduct-Related Disciplinary or Adverse Actions**
- (1) Information regarding the requirements and policy for leave in connection with conduct-related disciplinary or adverse actions may be found in IRM 6.752.2.20, Employee Status During Advance Notice Period, at: <http://irm.web.irs.gov/Part6/Chapter752/Section2/IRM6.752.2.asp#6.752.2.20>.
- 6.610.1.3.15  
(07-14-2020)  
**Computer Downtime**
- (1) Computer downtime includes periods of time employees cannot perform their regular work due to computer failure or other computer-related issues, including patch failures, hard drive crashes, corrupt bootup, Information Technology (IT) help desk waits/assistance, on-site IT repairs, troubleshooting, booting/rebooting lag time, etc.
- (2) Employees who experience computer downtime are expected to contact their manager as soon as practical.

6.610.1.3.15.1  
(07-14-2020)  
**Employees Who Are  
Working in the Official  
Duty Station**

- (1) Employees working in the ODS who cannot perform their regular work due to computer downtime must be assigned other work until the issue is resolved. Such work may be coded to an administrative time (duty time) OFP code such as 990-59300, Miscellaneous, other appropriate duty time OFP code (e.g., training), or to one of the following computer downtime OFP codes, as determined by the business unit.
  - a. **990-59310 - System Downtime (formerly - Machine Downtime)** - includes employee idle time when enterprise-wide systems/applications are down preventing the accomplishment of work in the enterprise (e.g., Integrated Data Retrieval System (IDRS), Service Center Recognition/Image Processing System (SCRIPS), Integrated Submission and Remittance Processing (ISRP), Statistics of Income (SOI), Error Resolution System (ERS), Generalized Unpostable Framework (GUF), Automated Collection System (ACS).
  - b. **990-59370 - Computer Downtime** - idle time when an individual employee computer is unavailable due to computer-related issues preventing the accomplishment of work.
  - c. **990-59371 - IT Help Desk Downtime** - idle time when waiting for IT help desk assistance, including idle time while IT is resolving the issue.

6.610.1.3.15.2  
(07-14-2020)  
**Employees Who Are  
Teleworking**

- (1) Employees who are teleworking and experience a computer-related issue that is unlikely to be resolved within a reasonable time that day (and does not affect their assigned ODS) may be directed into their assigned ODS (or approved alternate worksite if non-bargaining unit (NBU)) to complete the workday. Employees directed to report to their ODS or an alternate worksite during regular duty hours will be granted administrative time (duty time) for the travel.
- (2) Where it is not feasible or practical to direct a telework employee into the ODS or an alternate worksite (e.g., it is late in the employee's workday or the issue may be resolved momentarily), the manager and employee should determine what other work can be performed at the telework site for the remainder of the TOD. Such work may be coded to an administrative time (duty time) OFP code such as 990-59300, Miscellaneous, other appropriate duty time code (e.g., training), or a computer downtime OFP code (see IRM 6.610.1.3.15.1 above), as determined by the business unit.
  - a. In the rare instance that it is both impossible to assign other work **and** impractical to direct the employee into the office, the immediate manager may, on the first day of the computer downtime issue, grant administrative leave, up to the remaining hours in the employee's workday. See IRM 6.610.1.3.15.2(4) below for administrative leave requests that extend past the first day.
- (3) If the computer downtime issue is not resolved by the end of the workday, the employee is generally expected to report to the ODS (or approved alternate worksite if NBU), during the employee's normal commute time (i.e., prior to the beginning of the TOD), the following day(s) until the issue is resolved.
- (4) The first-level executive or higher must approve additional administrative leave beyond the first day. Additional administrative leave should be rare and due to unique circumstances (e.g., reasonable accommodation).

- (5) Administrative leave granted to telework employees for computer downtime is posted to T&A system OFP code 990-59566, Administrative Leave - Miscellaneous.

6.610.1.3.16  
(07-14-2020)  
**Power Outages**

- (1) A power outage is a short- or long-term state of electric power loss in a given area. It can affect a single house (e.g., telework site), building, or entire city depending on the extent of the damage or cause of outage.

6.610.1.3.16.1  
(07-14-2020)  
**Employees Who Are Working in the Official Duty Station**

- (1) When a power outage occurs at the ODS (i.e., IRS facility), a designated official (i.e., SCR, executive-level position serving as SCR in campus locations, or Commissioner Representative) makes the determination as to whether the office will close due to health or safety issues resulting from the power outage. Non-telework employees working in the office will generally receive weather and safety leave in these situations, while employees who participate in the telework program are generally expected to telework. See IRM 6.630.4, Administrative Leave, for more information.

6.610.1.3.16.2  
(07-14-2020)  
**Employees Who Are Teleworking**

- (1) When a power outage occurs at the telework site, telework employees are expected to contact their manager as soon as practical. If their assigned ODS is not impacted, telework employees may be directed into their assigned ODS (or approved alternate worksite if NBU) to complete the workday. Employees directed to report to their ODS or an alternate worksite during regular duty hours will be granted administrative time (duty time) for the travel.
- (2) Where it is not feasible or practical to direct a telework employee into the ODS or an alternate worksite (e.g., it is late in the employee's workday or the power may be restored momentarily), the immediate manager:
  - a. Should, in consultation with the employee, first determine what, if any regular work can be performed at the telework site for the remainder of the TOD. If no regular work can be performed, determine what other work can be found and performed at the telework site for the remainder of the day. Such work may be coded to an administrative time (duty time) OFP code such as 990-59300, Miscellaneous, or other appropriate duty time code (e.g., training), as determined by the business unit.
  - b. May, if the power outage makes it impossible to assign the employee other work, grant administrative leave for the remaining hours in that workday.
  - c. May grant weather and safety leave (OFP code 990-59515, Weather and Safety Leave - Telework Site Unsafe, Office Open) if the power outage makes it unsafe to remain in the home (e.g., no heat). See IRM 6.630.4, Administrative Leave, for more information.
- (3) If the power outage is not resolved by the end of the workday, the employee is generally expected to report to the ODS (or approved alternate worksite if NBU), during their normal commute time (i.e., prior to the beginning of the TOD), the following day(s) until the issue is resolved. If the ODS is also impacted by the power outage, or if it is unsafe to report to the ODS, the employee may be eligible for weather and safety leave. See IRM 6.630.4, Administrative Leave, for more information.

- a. The first-level executive or higher must approve any additional administrative leave beyond the first day of the power outage. Additional administrative leave should be rare and due to unique circumstances (e.g., reasonable accommodation).
- (4) Administrative leave granted to telework employee for a power outage is posted to T&A system OFP code 990-59566, Administrative Leave - Miscellaneous.

6.610.1.3.17  
(10-12-2016)

**Other Situations Where  
Administrative Leave or  
Administrative Time May  
Be Authorized**

- (1) There are other situations where IRS authorizes limited amounts of administrative leave or administrative time off:
  - a. **IRS Retirement Planning Programs** - Employees may be provided administrative leave to attend one IRS retirement planning program if they are within ten years of eligibility for optional retirement. Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59562, Administrative Leave - Benefits.
  - b. **Benefits Counseling** - Employees may be provided limited administrative leave (up to four hours per calendar year) for benefits counseling to attend a health benefits fair, review health benefit information, seek financial counseling, or additional retirement counseling. This administrative leave must be used for counseling sponsored by the Federal government or NTEU. For example, if an employee is covered by a spouse's health insurance plan at a private company, the employee may not be granted administrative leave to attend a health benefits fair at the private company. Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59562, Administrative Leave - Benefits.
  - c. **Employee Assistance Program (EAP)** - Employees may be granted a limited amount of administrative leave to meet with an EAP counselor. Employees may be allowed up to four, one hour sessions, plus travel time per calendar year. Also see IRM 6.800.3.6, Using Administrative Leave for EAP Services, at: <http://irm.web.irs.gov/Part6/Chapter800/Section3/IRM6.800.3.asp>. Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59566, Administrative Leave - Miscellaneous.
  - d. **Flu Shots** - Employees will be granted administrative leave to receive flu shots provided by IRS, including reasonable time to travel to and from another POD in the commuting area if the flu shots are not offered at the employee's POD. Administrative leave for this purpose should be requested in advance and is posted to T&A system OFP code 990-59566, Administrative Leave - Miscellaneous.
  - e. **Labor Recognition Week** - Subject to the provisions of the negotiated agreement, BU employees may be granted up to one hour of administrative time annually to participate in Labor Recognition Week activities, consistent with workload and staffing needs. Time for this purpose should be requested in advance and is posted to an administrative time code designated by the business unit, such as T&A system OFP code 990-59300, Administrative Programs.
  - f. **Group Employee Appreciation Activities** - Employees may be granted a limited amount of administrative time to participate in management-approved group employee appreciation activities surrounding events such as Employee Appreciation Day, Public Service Recognition Week, end of the filing season, town hall meetings, etc. The amount of time granted

must be judicious and granted only to the extent warranted by good administration. Activities must generally be conducted on government premises in accordance with IRM 6.410.1.4.11, Off-site Space for Training - Overview, at: <http://irm.web.irs.gov/link.asp?link=6.410.1.4.11> and announced to NTEU in advance if they include official awards ceremonies. Time for this purpose is posted to an administrative time code designated by the business unit, such as T&A system OFP code 990-59300, Administrative Programs.

- g. **Day of Death** - Employees who die on a day they are in duty status are granted administrative leave for any hours remaining in their TOD that day. Employees who die on a day they are on paid leave are granted administrative leave for the entire day. Employees who die while in a non-pay status are charged LWOP for the day of death (CG B-52981). Administrative leave for this purpose is posted to T&A system OFP code 990-59566, Administrative Leave - Miscellaneous.

6.610.1.4  
(07-30-2015)  
**59 Minutes of  
Administrative Time**

- (1) If an employee is unavoidably or necessarily absent or tardy for less than one hour, the first-line manager may excuse them without charge to leave if caused by circumstances beyond the employee's control (see 5 CFR 630.206, Minimum Charge, and IRM 6.630.1, Absence and Leave at: <http://irm.web.irs.gov/link.asp?link=6.630.1>). Such time off will be granted sparingly and may not be combined with breaks, lunch or meal periods, or any type of leave.
- (2) Second and higher levels of management may not combine additional segments of 59 minutes or additional administrative leave to allow more time off.

6.610.1.5  
(07-14-2020)  
**Work Schedules**

- (1) There are two basic types of biweekly work schedules:
  - a. Standard (i.e., regular and staggered)
  - b. Alternative (i.e., FWS and CWS):
    - Flexitour with credit hours;
    - Gliding;
    - Maxiflex;
    - 5/4-9; and
    - 4/10.
- (2) Not all work schedules are available to all IRS employees. For BU employees, consult Article 23 and Exhibits 23-1 through 23-4 in the negotiated agreement, at: <http://core.publish.no.irs.gov/docs/pdf/d11678--2018-10-00.pdf>, for the work schedules, TODs, core hours, and flexible time bands available to them and applicable to their shift (i.e., day, swing, or night).
- (3) For BU employees on a staggered work schedule (a type of standard work schedule) or AWS must adhere to the requirements agreed upon in Article 23 of the negotiated agreement, at: <http://core.publish.no.irs.gov/docs/pdf/d11678--2018-10-00.pdf>, as they may differ from the policy below (e.g., approval requirements, gliding start time notification, requests to earn and use credit hours, termination of and changes to AWS).



6.610.1.5.1  
(07-14-2020)  
**Standard Work  
Schedules**

- (1) A **regular work schedule** is a type of standard work schedule. It is a traditional, fixed schedule that requires full-time employees to work five, eight hour workdays (totaling 40 hours per week and 80 hours per PP), generally Monday through Friday, with two consecutive non-workdays. Each day's TOD is the same. This schedule may also be referred to as a straight eight work schedule. It is not an AWS, and employees on regular work schedules are not eligible to earn credit hours.
- (2) A **staggered work schedule** is a type of standard work schedule that requires full-time employees to work five, eight hour workdays (totaling 40 hours per week and 80 hours per PP), generally Monday through Friday, with two consecutive non-workdays. It allows employees to have different preset start times each day, which are fixed. It is not an AWS, and employees on staggered work schedules are not eligible to earn credit hours.

6.610.1.5.2  
(07-14-2020)  
**Alternative Work  
Schedules**

- (1) Under authority granted by the Federal Employees Flexible and Compressed Work Schedules Act of 1982, the IRS implemented the AWS Program. Within limits, these schedules allow employees to deviate from standard work schedules (i.e., a traditional, fixed work schedule of five, eight hour workdays, 40 hours a week) by opting for an FWS or a CWS where permitted.
- (2) Organizations are encouraged to use these AWS to the extent that they are feasible and cost effective, and where operational requirements will permit.

6.610.1.5.2.1  
(07-14-2020)  
**Coverage and  
Definitions**

- (1) The following guidance applies to all IRS employees who have been approved to work FWS or CWS that have been established under 5 USC Chapter 61, Subchapter II, Flexible and Compressed Work Schedules and, for BU employees, as negotiated in accordance with 5 USC 6130.
- (2) The terms defined at 5 USC 6121 apply to FWS and CWS.
- (3) Subject to management approval, AWS are available to full-time (80 hours per PP) and part-time (32-64 hours per PP) employees on all shifts (day, swing, and night), with start times for most day shift employees between 6 a.m. and 9:30 a.m. Some AWS are not available to all IRS employees. For more information on availability, program participation, and how to request or change an AWS, see IRM 6.610.1.5.4.

6.610.1.5.2.2  
(07-30-2015)  
**Categories of Alternative  
Work Schedules**

- (1) There are two categories of AWS: FWS, which include the ability to earn and use credit hours, and CWS. Within FWS and CWS, there are various types of schedules available.

6.610.1.5.2.2.1  
(07-14-2020)  
**Flexible Work Schedules  
and Credit Hours -  
Overview**

- (1) All FWS are comprised of two parts:
  - a. **Core hours and days** during which an employee must be present for work. Core hours are the hours within a TOD that employees are required to work or account for by the charging of paid time off, unpaid leave, or holiday hours. The IRS has designated the core hours for most full-time, day shift employees to be 9:30 a.m. to 2:30 p.m. Part-time employees are not required to work core hours.
  - b. **Flexible hours/bands** during which employees may choose their start and stop times and earn credit hours consistent with the duties and requirements of their positions. The IRS has designated the flexible hours/

band for most day shift employees to be between 6 a.m. and 8:30 p.m., with mandatory core hours as noted in (a) above.

(2) The IRS-approved FWS are:

- **Flexitour with credit hours;**
- **Gliding; and**
- **Maxiflex.**

(3) All FWS allow employees to determine a schedule within established limits. Employees may select start and stop times every 15 minutes, on the hour, quarter hour, half hour, or three-quarter hour (e.g., 7 a.m., 7:15 a.m., 7:30 a.m., 7:45 a.m.), within their designated flexible time bands. For example, a day shift employee could request a start time as early as 6 a.m. (the beginning of the day shift flexible time band for most employees) or as late as 9:30 a.m. (the beginning of the mandatory core hours), subject to managerial approval. Except for employees on gliding FWS (see IRM 6.610.1.5.2.2.1.2 below), once an FWS is selected, the hours are fixed until an opportunity is provided to request a different AWS and/or a change in start and stop times.

(4) Employees on FWS are eligible to earn credit hours in accordance with the specific type of FWS. Additional information on credit hours follows in IRM 6.610.1.5.2.2.1.4.

6.610.1.5.2.2.1.1  
(07-14-2020)

**Flexitour with Credit Hours**

(1) This is an FWS that, for full-time employees, includes a basic work requirement of eight hours each day, 40 hours each week, and 80 hours in a biweekly PP, and affords employees the ability to earn and use credit hours (see IRM 6.610.1.5.2.2.1.4 below).

(2) Employees may select start and stop times within the established flexible time bands but must be present during the hours and days of the administrative workweek designated as core hours. For example, a full-time, day shift employee starts between 6 a.m. and 9:30 a.m., works the mandatory core hours of 9:30 a.m. to 2:30 p.m., and then works the remaining hours in the TOD. Start and stop times must be scheduled in advance, and once the schedule is approved, **the hours are fixed**. Employees working flexitour with credit hours have the same start and stop times for all ten workdays in a biweekly PP.

6.610.1.5.2.2.1.2  
(07-14-2020)

**Gliding**

(1) This is an FWS that, for full-time employees, includes a basic work requirement of eight hours each day, 40 hours each week, and 80 hours in a biweekly PP. The gliding FWS affords employees the ability to change start and stop times daily and to earn and use credit hours. Without prior notice to their managers, **employees may change their start times each day** within their designated flexible time bands. Gliding employees must work the mandatory core hours. For example, a full-time, day shift employee starts between 6 a.m. and 9:30 a.m., works the mandatory core hours of 9:30 a.m. to 2:30 p.m., and then works the remaining hours in the TOD. Once an employee has been approved to work a gliding FWS schedule, it will continue until an opportunity is provided to request a different AWS.

(2) Employees on a gliding FWS (who are scheduled to work in the ODS) have a presumptive start time of 7:30 a.m. for purposes of determining weather and safety leave when the office suffers a delayed opening due to weather or other



emergency, unless the employee and the manager have agreed to a different start time and the agreement was memorialized in writing (e.g., email or letter).

6.610.1.5.2.2.1.3  
(07-14-2020)

**Maxiflex**

- (1) This is a type of FWS that, for full-time employees, contains core hours on less than ten workdays within a biweekly PP. Full-time employees have a basic work requirement of 80 hours in a biweekly PP, and employees may vary the number of hours scheduled to work on a given workday or the number of hours worked each week to equal 80 hours for the PP (consistent with the duties and requirements of their positions). Maxiflex also allows employees to earn and use credit hours.
- (2) Maxiflex schedules are limited to a maximum of ten hours per day toward meeting the basic work requirement.
- (3) Employees may select start and stop times within the established flexible time bands and **must be present during the hours and days of the administrative workweek designated as core hours only on eight of the ten workdays within a biweekly PP.** For example, on at least eight of ten workdays, a full-time, day shift employee starts between 6 a.m. and 9:30 a.m., works the mandatory core hours of 9:30 a.m. to 2:30 p.m., and then works the remaining hours in the TOD. Maxiflex employees are permitted two non-core days in each biweekly PP (i.e., two days of the PP may have only flexible hours, may have a combination of flexible and some core hours; or may have no hours at all (a RDO) as long as the 80 hour biweekly basic work requirement is met).
- (4) Employees working maxiflex are not required to have the same start and stop times on all workdays in a biweekly PP. However, start and stop times must be scheduled in advance, and once the maxiflex schedule is approved, **the hours are fixed.**
- (5) Pursuant to 5 USC 6124, **maxiflex employees receive eight hours of pay on a holiday regardless of the number of hours in the scheduled TOD on that day.** See IRM 6.610.1.2.6(3) above for additional information.

6.610.1.5.2.2.1.4  
(07-14-2020)

**Credit Hours**

- (1) Credit hours will be administered as provided by 5 USC 6121-23 and 6126.
- (2) Only employees on FWS may earn credit hours (within the established flexible time bands) as follows:
  - a. Flexitour with credit hours and gliding FWS:
    - 1) May earn up to three credit hours on each regularly scheduled workday; and
    - 2) May earn up to ten credit hours on a non-workday (see IRM 6.610.1.5.2.2.1.4(14) below for holiday guidance).
  - b. Maxiflex FWS:
    - 1) May earn up to two credit hours on each regularly scheduled workday; and
    - 2) May earn up to ten credit hours on a non-workday or non-core day (see IRM 6.610.1.5.2.2.1.4(14) below for holiday guidance).
- (3) The following employees are not eligible to earn and use credit hours:
  - a. Employees on regular work schedules;
  - b. Employees on staggered work schedules; and
  - c. Employees on CWS.

- (4) An employee must **voluntarily** elect to work credit hours. Credit hours are not interchangeable with overtime or compensatory time off, which are hours **required** by management that are worked in excess of an employee's basic work requirement. Also see IRS policy for premium pay and the 5 CFR 550, Subpart A.
- (5) All credit hours worked and used must be approved in advance by management. An employee's request will be approved if management determines that appropriate work is assigned, necessary, and available, and if management determines that the performance of such work at the time requested is not rendered inappropriate based on logistical, safety, and/or other factors such as availability of seating, security, utilities, or supervision.
- (6) The hours during which an employee elects to work and earn credit hours must be outside of their basic work requirement.
- (7) Credit hours may only be worked and earned within the flexible time bands established for the employee's shift. For most day shift employees, the flexible time bands are between 6 a.m. and 8:30 p.m. For example, a day shift employee may not work a credit hour before 6 a.m. or after 8:30 p.m., as these times would be outside the flexible time bands. However, in rare instances and when necessary and approved by management, the flexible time band may be temporarily extended to permit the earning of credit hours.
- (8) If approved, and subject to the established flexible time bands, credit hours may be earned non-contiguously (e.g., an employee may earn one at the end of the workday at the office and two more later that day at a site approved by the manager).
- (9) Time off may not be charged against credit hours until credit hours have been earned. There is no authority in law or regulation to advance credit hours.
- (10) Credit hours cannot be used the same day they are earned, as credit hours are hours worked in excess of the basic work requirement. For example, an employee with a TOD of 8 a.m. to 4:30 p.m. requests and is approved to work two credit hours from 6 a.m. to 8 a.m. on Tuesday. The employee may not use those two credit hours to depart work at 2:30 p.m. on Tuesday as the basic eight hour work requirement would not be fulfilled. The employee may request to use the two credit hours earned on another workday (as soon as the next workday). If the employee has previously-earned or "banked" credit hours, the employee may request to use those credit hours on the same day as other credit hours are earned. For example, if the employee has a bank of ten credit hours, the employee with a TOD of 8 a.m. to 4:30 p.m. may request and be approved to work two credit hours from 6 a.m. to 8 a.m. and may also request to use three credit hours from their bank from 1:30 p.m. to 4:30 p.m. The balance of the employee's bank would then be nine credit hours.
- (11) Credit hours may be earned and used in 15 minute increments.
- (12) The basic work requirement (sometimes referred to as the TOD) is regularly scheduled, and because credit hours are worked voluntarily in excess of it, credit hours are never a regularly scheduled part of the TOD and should not affect it. Thus, the earning and using of credit hours may not be manipulated to constructively alter or change an employee's TOD or type of work schedule (e.g., an employee on an FWS using credit hours to mimic a CWS for an extended period of time). Such manipulation could constitute a hybrid schedule

which is prohibited by OPM. However, credit hours may be earned and used when approved by the manager as described above.

- (13) From PP to PP, full-time employees may carry forward a maximum of 24 credit hours. Part-time employees may carry forward a maximum of 25 percent of the hours in their biweekly basic work requirement. For example, a part-time employee who is regularly scheduled to work 40 hours per biweekly PP, may carry forward a maximum of ten credit hours from PP to PP.
- (14) An employee may not elect to work and earn credit hours during their regularly scheduled duty hours on a holiday as the employee is already being compensated for that time. The hours that comprise the holiday are considered part of the employee's basic work requirement, and an employee may only elect to earn credit hours outside of their basic work requirement (within the flexible time band) per 5 USC 6121. For example, an employee with a TOD of 8 a.m. to 4:30 p.m. requests and is approved to work two credit hours from 4:30 p.m. to 6:30 p.m. on a Monday holiday. The employee receives eight hours of pay for the holiday from 8 a.m. to 4:30 p.m. and earns two credit hours outside of the basic work requirement.
- (15) An employee may not earn credit hours during their regularly scheduled TOD while on weather and safety leave (such as when an employee's ODS is closed due to severe weather or other emergency), administrative leave, paid time off, or unpaid leave.
- (16) Credit hours may not be earned for the purpose of traveling to a destination (e.g., car, flight). However, employees who elect to perform essential work outside of the basic work requirement while in travel status, may earn credit hours with prior managerial approval.
  - a. An employee may be required to work while traveling during regularly scheduled duty hours. When so required, the employee will receive no additional compensation and is not eligible to earn credit hours. Such hours worked are considered regular work hours.
- (17) Night pay differential may not be paid when credit hours are earned or used at night. When employees earn or use credit hours, they are not performing regularly scheduled work. Night pay differential is only authorized for work performed at night during an employee's regularly scheduled TOD.
- (18) Sunday premium pay may not be paid when employees earn or use credit hours on a Sunday. When employees earn or use credit hours, they are not performing regularly scheduled work. Sunday premium pay is only authorized for work performed on a Sunday during an employee's regularly scheduled TOD.
- (19) If a full-time employee is no longer subject to an FWS (e.g., Federal employment ends, transfers to another agency, converts to a CWS), the full-time employee is entitled to payment for up to a maximum of 24 unused earned credit hours. A part-time employee is entitled to payment for up to a maximum of 25 percent of their biweekly basic work requirement of unused earned credit hours. For example, if a part-time employee works 40 hours in a biweekly PP, this employee would be entitled to payment for up to a maximum of ten unused earned credit hours if they are no longer subject to an FWS.

6.610.1.5.2.2.2  
(07-14-2020)

**Compressed Work  
Schedules**

- (1) All CWS are fixed work schedules that enable employees to complete their biweekly basic work requirement in fewer than ten workdays, thereby allowing for at least one RDO each PP.
- (2) The approved IRS CWS are:
  - **5/4-9; and**
  - **4/10.**
- (3) All CWS are fixed work schedules, which means that once established, the arrival and departure times, as well as the RDOs, may not vary. However, under limited circumstances, employees may request and be approved to change their RDO if both the following conditions are met:
  - a. The request to change the RDO is made in accordance with established business unit procedures and in advance of the upcoming PP. Only one such request may be approved every other PP.
  - b. Requests are not made so frequently as to substantially change the regularly scheduled TOD.
- (4) Employees on CWS are **not** permitted to earn or use credit hours. Full-time employees who convert from FWS (i.e., flexitour with credit hours, gliding, or maxiflex) to CWS shall be paid for their outstanding credit hour balances, not to exceed 24 hours, at the time of conversion. Part-time employees who convert from an FWS to a CWS shall be paid for their outstanding credit hour balances, not to exceed 25 percent of their biweekly basic work requirement, at the time of conversion. Payment will be at the employee's current rate of pay.

6.610.1.5.2.2.2.1  
(10-12-2016)  
**5/4-9**

- (1) The 5/4-9 CWS is a work schedule where a full-time employee is scheduled to work eight workdays of nine hours each and one workday of eight hours, with one non-workday (RDO) on the same day of each PP, to complete the basic work requirement of 80 hours per biweekly PP. For part-time employees, 5/4-9 is a schedule where a part-time employee is scheduled to work fewer than ten workdays during the PP and works nine hours on at least one workday for a total of 32-64 hours per PP.

6.610.1.5.2.2.2.2  
(10-12-2016)  
**4/10**

- (1) The 4/10 CWS is a work schedule where a full-time employee is scheduled to work four workdays of ten hours each in both workweeks of the biweekly PP, with one non-workday (RDO) each workweek, to complete the basic work requirement of 80 hours per biweekly PP. An employee may request a different RDO in each administrative workweek of a biweekly PP (e.g., an employee's RDO may be Tuesday of the first week and Thursday of the second week), but once selected, they are fixed. For part-time employees, 4/10 is a schedule where a part-time employee works only ten hour workdays for a total of 40-60 hours per PP.

6.610.1.5.3  
(07-14-2020)  
**Night Pay Differential  
Under Alternative Work  
Schedules**

- (1) Per 5 CFR 550.121, night work is regularly scheduled work performed by an employee between the hours of 6 p.m. and 6 a.m. An employee who performs regularly scheduled night work is entitled to a differential of ten percent of their rate of basic pay. Additional information regarding night pay differential can be found in the IRS policy for premium pay and the 5 CFR 550, Subpart A.

6.610.1.5.3.1  
(07-14-2020)  
**Night Pay Differential  
Under Flexible Work  
Schedules**

- (1) When employees elect to begin work before 6 a.m. or end after 6 p.m. (please note that employees must choose their start and stop times, consistent with the duties and requirements of their positions, within the flexible time bands designated for their shift (i.e., day, swing, or night), subject to managerial approval):

- a. **They are not entitled** to night pay differential if the combination of flexible time bands plus core hours for their shift provide eight or more hours to schedule their TOD between 6 a.m. and 6 p.m.

For example: An FWS employee on a swing shift has a TOD of 5:30 a.m. to 2 p.m. with established core hours from 9 a.m. to 2 p.m. and a flexible time band from 2:30 a.m. to 5 p.m. The combination of core hours and flexible time band provides eight or more hours for the employee to schedule their TOD between 6 a.m. and 6 p.m. Therefore, the employee is not entitled to night pay differential.

- b. **They are entitled** to night pay differential if the combination of flexible time bands plus core hours for their shift does not provide eight or more hours to schedule their TOD between 6 a.m. and 6 p.m.

For example: An FWS employee on a swing shift has a TOD of 12 midnight to 8:30 a.m. with established core hours from 3:30 a.m. to 8:30 a.m. and a flexible time band from 9 p.m. to 11:30 a.m. The combination of core hours and flexible time band does not provide eight or more hours for the employee to schedule their TOD between 6 a.m. and 6 p.m. Therefore, the employee is entitled to night pay differential for the time worked between 12 midnight and 6 a.m.

- (2) Employees are entitled to night pay differential for any non-overtime (regular) work that must be completed (i.e., required by management) between 6 p.m. and 6 a.m. to complete an eight hour daily TOD. This includes designated core hours.

For example: An FWS employee on a swing shift has a TOD of 9:45 a.m. to 6:15 p.m. with established core hours from 1:15 p.m. to 6:15 p.m. and a flexible time band of 6:45 a.m. to 9:15 p.m. The core hours require the employee to be present for 15 minutes during night hours (6 p.m. to 6:15 p.m.), and the employee is entitled to 15 minutes of night pay differential.

- (3) Night pay differential may not be paid when credit hours are earned or used at night. When employees earn or use credit hours, they are not performing regularly scheduled work. Night pay differential is only authorized for work performed at night during an employee's regularly scheduled TOD.

6.610.1.5.3.2  
(07-14-2020)  
**Night Pay Differential  
Under Compressed  
Work Schedules**

- (1) Employees are entitled to night pay differential for regularly scheduled work performed during night hours (6 p.m. to 6 a.m.).

6.610.1.5.4  
(07-14-2020)  
**Alternative Work  
Schedule Availability  
and Program  
Participation**

- (1) Subject to management approval, AWS are available to full-time (80 hours per PP) and part-time (32-64 hours per PP) employees on all shifts (day, swing, and night), with start times for most day shift employees between 6 a.m. and 9:30 a.m. Some AWS are not available to all IRS employees.



- (2) To participate in AWS, employees must have been assigned a current annual rating of record of "Fully Successful" (or "Met," for managers, management officials, etc.) or higher. Employees without a rating of record will be presumed to be rated as "Fully Successful" or "Met". If an NBU employee has been assigned a current rating of record of less than "Fully Successful" or "Met," their manager may remove the employee from their current AWS. For BU employees, removals from AWS are subject to the provisions in Article 23 of the negotiated agreement at: <http://core.publish.no.irs.gov/docs/pdf/d11678--2018-10-00.pdf>.
- (3) New employees or employees moving to a new position, with different duties and training requirements, must successfully complete initial formal training prior to becoming eligible for AWS. However, once initial formal training is successfully completed, and if not prevented by the schedule for on-the-job instruction, the employee may request and begin an AWS if approved by the manager.
- (4) Telework arrangements do not affect the availability of work schedules. Telework employees have access to the same work schedules as non-telework employees, and they are subject to the same eligibility and participation rules. See IRM 6.800.2, IRS Telework Program, at: <http://irm.web.irs.gov/link.asp?link=6.800.2>.

6.610.1.5.4.1  
(07-14-2020)  
**Requests and Approvals  
of a New Alternative  
Work Schedule or  
Modified Alternative  
Work Schedule/Tour of  
Duty**

- (1) Employees may request a change to their current AWS (i.e., modify their AWS/TOD) for the upcoming PP. Only one such request may be approved every other PP and must follow the policy below. Employees may also request a new AWS by following the policy below.
- (2) Form 10911, Alternative Work Schedule & Staggered Work Schedule Request, at: <http://core.publish.no.irs.gov/forms/internal/pdf/f10911--2012-05-00.pdf>, is used to request, change, or cancel an AWS.
- (3) Organizations are encouraged to use AWS to the extent that they are feasible and cost effective, and where operational requirements will permit. Employees have the right to request AWS without fear of retaliation or adverse action. The actual hours and days of the week (i.e., TOD) an employee may work will be determined on a case-by-case basis as requested by the employee and approved by the immediate manager based on the balanced needs of both the employee and the IRS and in accordance with Article 23 of the negotiated agreement for BU employees.
- (4) Managers will consider the request and supporting information carefully and respond to the employee as soon as practicable, but no later than two PPs (20 business days), if their request is approved or disapproved.
- (5) Once approved, the AWS or new TOD (e.g., change in start or stop times) will be effective at the beginning of the next PP. The AWS or new TOD is in effect for the entire PP.
- (6) All changes in work schedules and/or TOD, whether permanent or temporary, must be documented and made a matter of record in the T&A system.

6.610.1.5.4.1.1  
(07-14-2020)  
**Training and Details**

- (1) Management may require employees to complete mandatory training and mandatory briefings during their TOD.



- (2) Employees selected for work assignments outside of their office (to include training, details, promotions/temporary promotions) may be required to discontinue their AWS (either temporarily or permanently, as appropriate) to comply with the established TOD of the assignment or work group. In this case, the employee must, prior to the beginning of the PP, convert to another work schedule for the entire PP that accommodates the hours of the training class, detail, promotion, etc. All changes to work schedules and TODs must be documented in the T&A system. Employees should revert to their original AWS once the work assignment outside of their office has ended. For example, if an employee on a 4/10 CWS (with a TOD of Monday through Thursday, 7 a.m. to 5:30 p.m. and Friday as the RDO both weeks of the PP), is assigned to a five day training class with an 8 a.m. to 4:30 p.m. schedule the first week of the PP, some options the employee could request are a:
  - a. Regular work schedule with a TOD of Monday through Friday, 8 a.m. to 4:30 p.m. both weeks of the PP;
  - b. Maxiflex FWS (if available to the employee) with a TOD of Monday through Friday, 8 a.m. to 4:30 p.m. the first week of the PP, and a TOD of Monday through Thursday, 7 a.m. to 5:30 p.m., with Friday as the RDO the second week; or
  - c. Flexitour with credit hours FWS with a TOD of Monday through Friday, 8 a.m. to 4:30 p.m. both weeks of the PP. Under this FWS, an employee who may need to attend to childcare, eldercare, personal responsibilities, etc. during the second week (non-training week) of the PP, may request to earn credit hours for work not related to training, and use credit hours on Friday in the second week of the PP, in accordance with IRM 6.610.1.5.2.2.1.4(5) and IRM 6.610.1.5.2.2.2(4). See below for information regarding earning credit hours for training.
- (3) Employees may request to earn credit hours to complete training that is **not** required or for Servicewide mandatory briefings.
- (4) Managers may **not** approve the earning of credit hours to complete required training because it does not constitute hours that an employee elects to work. However, FLSA Non-Exempt employees may be eligible for overtime for required training (5 CFR 551.423). See IRS policy for premium pay and the 5 CFR 550, Subpart A. Also, FLSA Exempt employees are not entitled to overtime pay for time spent in training (5 CFR 550.111(i)).

