



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.959.1

DECEMBER 17, 2024

EFFECTIVE DATE

(12-17-2024)

PURPOSE

- (1) This transmits the revised IRM 6.959.1, IRS Payband System.

MATERIAL CHANGES

- (1) IRM 6.959.1.1.3 (4) - Added Talent Acquisition (TA), Position Management/Classification (PM/C) roles and responsibilities.
- (2) IRM 6.959.1.1.6 - Added and clarified terms.
- (3) IRM 6.959.1.1.7 - Added additional resources.
- (4) IRM 6.959.1.2 - Added information on payband codes for all paybands and additional classification information on the Department Manager (DM) payband.
- (5) IRM 6.959.1.3 - Changed title of section from Management Selection Program to Qualification Requirements. Added information on qualification and time-in-grade requirements.
- (6) IRM 6.959.1.4 - Clarified section content by streamlining subsections. Reorganized some subsections into a renamed section, IRM 6.959.1.6, Elements of Pay. Renumbered remaining subsections.
- (7) IRM 6.959.1.6 - Removed prior content of this section as it was referencing historical pay setting, which is no longer needed. Moved content from IRM 6.959.1.4.1. Created new subsections with information moved from IRM 6.959.1.4 and previously numbered IRM 6.959.1.7, IRM 6.959.1.9, IRM 6.959.1.10, IRM 6.959.1.11 and IRM 6.959.1.12. Moved misconduct and federal tax compliance screening information from previous IRM 6.959.1.15, Miscellaneous Provision. Sections after previous IRM 6.959.1.6 have been renumbered.
- (8) IRM 6.959.1.6.1 - Added information on increases for employee with less than "Met" summary evaluation ratings.
- (9) IRM 6.959.1.6.2 - Updated eligibility for performance bonuses.
- (10) IRM 6.959.1.6.3 - Previously IRM 6.959.1.7, removed (1) and (2) as detailed pay administration is covered in IRM 6.531.1, IRS Pay Under the General Schedule and IRS Payband System.
- (11) IRM 6.959.1.7 - Previously IRM 6.959.1.8, changed title of section from Treatment of IR Employees Selected for the IRS Candidate Development Program (CDP) to IR Employees Selected for the IRS Candidate Development Program (CDP) and clarified content in the section.
- (12) Editorial changes were made throughout to update division and branch names, resources, references, hyperlinks, and terminology.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.959.1, IRS Payband System, dated November 30, 2021.

AUDIENCE

All business units

Traci DiMartini
IRS Human Capital Officer

6.959.1
IRS Payband System

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6.959.1.1
(11-30-2021)
Program Scope and Objectives

- (1) **Purpose:** This IRM provides policy and guidance for the IRS Payband System. This IRM must be read and interpreted following pertinent laws, Office of Personnel Management (OPM) IRS Broadbanding Criteria, government-wide regulations, Department of the Treasury (Treasury) Human Resources Directives, and applicable case law. As required, this guidance will be supplemented periodically by interim policy guidance from the IRS Human Capital Office (HCO).
- (2) **Audience:** Unless otherwise indicated, the policies, authorities, procedures, and instructions contained in this IRM apply to all business units. This IRM does not apply to bargaining unit (BU) employees.
- (3) **Policy Owner:** Human Capital Office, Policy Office.
- (4) **Program Owner:** Human Capital Office.
- (5) **Program Goals:** This IRM provides IRS policy relating to OPM Criteria for IRS Broadbanding System found in 65 Federal Register (FR) 79433, December 19, 2000.

6.959.1.1.1
(11-30-2021)
Background

- (1) Section 9509 of 5 U.S. Code (USC) codifies those provisions in the Restructuring and Reform Act of 1998 (RRA '98), which authorized the Secretary of the Treasury to establish broadbanding pay and classification systems covering all or any portion of the IRS workforce under the General Schedule (GS) pay system. The IRS Payband System described in this IRM, established by the Secretary, conforms with the criteria defined by OPM in 65 FR 79433, December 19, 2000.

6.959.1.1.2
(11-30-2021)
Authority

- (1) **Laws:** Title 5, United States Code (USC), Government Organization and Employees, at: <https://uscode.house.gov/>.
 - a. Section 5303, Annual adjustments to pay schedules, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section5303&num=0&edition=prelim>.
 - b. Section 9509, General workforce classification and pay, at: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section9509&num=0&edition=prelim>.
- (2) **Federal Register Notice:** OPM Criteria for IRS Broadbanding System, 65 FR 79433, issued December 19, 2000 at: <https://www.federalregister.gov/documents/2000/12/19/00-31710/opm-criteria-for-irs-broadbanding-system>
- (3) **Other:** Treasury approved Pay Plans listed at <http://hco.web.irs.gov/apps/payband/index.htm>.
 - a. Internal Revenue (IR) Senior Manager (SM) Pay Plan, Policy 12 – Amended, March 17, 2006, at: <http://hco.web.irs.gov/policies/intrmguide/SMPayPlan-Final2006signed.pdf>,
 - b. Internal Revenue (IR) Department Manager (DM) Pay Plan, Policy 19 – Amended, March 17, 2006, at: <http://hco.web.irs.gov/policies/intrmguide/DMPayPlan-Final2006signed.pdf>, and
 - c. Internal Revenue (IR) Frontline Manager (FM) Pay Plan, Policy 85, issued September 14, 2005, at: <http://hco.web.irs.gov/policies/intrmguide/FMPayPlan.pdf>.

6.959.1.1.3
(12-17-2024)

Roles and Responsibilities

- (1) The Human Capital Officer is the executive responsible for:
 - a. This IRM and overall Servicewide policy for the IRS Payband System,
 - b. Approving the IR salary tables annually, and
 - c. Providing the annual performance based increase (PBI) options to the Human Capital Board.
- (2) The Policy Office is responsible for:
 - a. Developing and publishing content in this IRM, and
 - b. Generating the IR salary tables reflecting the annual adjustments and the accompanying locality pay tables.
- (3) The HCO's Human Resources Shared Services, Payroll Office is responsible for providing systems, tools, and all related instructions.
- (4) The HCO Talent Acquisition (TA), Position Management/Classification (PM/C) Office has overall responsibility for administering the PM/C program Servicewide, including positions covered under the IRS Payband System.

6.959.1.1.4
(11-30-2021)

Program Management and Review

- (1) This IRM provides policy guidance for the IRS Payband System. The Policy Office gauges the effectiveness of the policy based on feedback from customers and program owners about subjects contained in this IRM. During review and publishing of this IRM, sections are revised, added, or removed based in part on this process.

6.959.1.1.5
(11-30-2021)

Program Controls

- (1) The Policy Office develops and deploys policies, materials, and programs to increase Servicewide awareness and understanding of the IRS Payband System. The Policy Office collaborates with other HCO organizations and Servicewide stakeholders to support education and outreach activities as they relate to the IRS Payband System.
- (2) The following activities help ensure program success:
 - a. Publishing educational articles such as Leaders' Alerts and Frequently Asked Questions (FAQs), and
 - b. Maintaining accurate and up-to-date program websites.

6.959.1.1.6
(12-17-2024)

Terms

- (1) **Annual pay adjustment** - The government-wide change to pay schedules provided under 5 USC 5303. This adjustment is usually effective on the first day of the first applicable pay period beginning on or after January 1 of each calendar year.
- (2) **Band or payband** - A pay structure containing one or more GS grades and related ranges of pay. The rate range of a payband is defined by the minimum rate of pay and the maximum rate of pay for that band.
- (3) **Broadbanding system** - A system for grouping positions for pay, job evaluation and other purposes, established under 5 USC Chapter 95, Personnel Flexibilities Relating to the Internal Revenue Service, and outlined by OPM criteria. This differs from the GS system established under 5 USC Chapter 51, Classification, and 5 USC Chapter 53, subchapter III, General Schedule Pay Rates, as a result of combining the grades and related ranges of pay for one or more occupational series.

- (4) **Career path** - A grouping of one or more occupational series into broad occupational families or career tracks for job evaluation, pay, or other purposes. A career path may contain one or more bands.
- (5) **Conversion-out process** - The OPM methodology used to determine an employee's GS-equivalent grade level and rate of basic pay for pay setting purposes, before the employee leaves a position covered by the IRS Payband System.
- (6) **Department Manager (DM)** - Second-level supervisory/managerial positions located in IRS campuses (service centers). Previously classified at the GS-11, GS-12, and GS- 13 grade levels, designated by IR payband code IR-02.
- (7) **Frontline Manager (FM)** - All supervisory/managerial positions not covered under the Senior Manager (SM) or DM Payband. Previously classified at the GS-5 through GS- 15 grade levels. The FM Payband consists of 11 single grade bands, designated by IR payband codes IR-03 through IR-13.
- (8) **General Schedule or GS** - The classification and pay system established under 5 USC Chapter 51, Classification, and 5 USC Chapter 53, subchapter III, General Schedule Pay Rates.
- (9) **IR** - The designation for the IRS Payband System pay plan similar to GS as the designation for General Schedule pay plan. Employees covered by the IRS Payband System are referred to as IR employees or managers.
- (10) **IRS Payband System** - The performance based classification and pay system that covers all IRS managers excluding executives.
- (11) **Locality rate** - A rate of pay authorized under 5 USC 5304, Locality-based comparability payments, calculated as a percentage determined by the President for the locality pay area in which the employee's official duty station is located. It is added to the employee's underlying rate of basic pay to determine the employee's locality rate of pay.
- (12) **Management Selection Program (MSP)** - The internal competitive process used in the selection of all temporary or permanent managers (except executives) within IRS.
- (13) **Performance Based Increase (PBI)** - An increase in base pay based on an employee's performance as measured by their annual summary evaluation. The PBI replaces the GS annual pay adjustment, within-grade increase, and quality step increase. The PBI is effective on the same date as the GS annual pay adjustment, which is generally effective the first full pay period (PP) in January.
- (14) **Performance bonus** - A lump-sum cash payment based on an annual summary evaluation. A performance bonus is not considered part of basic pay for any purposes.
- (15) **Senior Executive Service Candidate Development Program (SES CDP)** - Is an OPM approved development program and one of the IRS's succession planning tools used to identify and prepare aspiring leaders.

- (16) **Senior Manager (SM)** - First-level supervisory/managerial positions that report directly to a member of the SES and second-level supervisory/managerial positions. Previously classified at the GS-14 and GS-15 grade level, designated by IR payband code IR-01,
- (17) **Underlying rate, underlying rate of basic pay, IR underlying rate, or IR underlying rate of basic pay** - A rate of pay which excludes locality rates and staffing supplements, also referred to as base pay.

6.959.1.1.7
(12-17-2024)

Related Resources

- (1) IRS Source, Employee Resources, Pay, Pay Systems, Salary Tables and Pay Administration, IRS Payband System page at: <https://irsgov.sharepoint.com/:u:/r/sites/EmployeeResources/SitePages/Pay23.aspx>.
- (2) IRS Source, Employees Resources, Career Opportunities, Management Selection Process page at: <https://irsgov.sharepoint.com/sites/EmployeeResources/SitePages/Management-Selection-Process.aspx>.
- (3) Payband Resource Center at: <http://hco.web.irs.gov/apps/payband/index.htm>.
- (4) IRM 6.300.1, Employment (General).
- (5) IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement.
- (6) IRM 6.338.1, Qualification Requirements.
- (7) IRM 6.430.3, Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts.
- (8) IRM 6.451.1, Employee Performance and Utilization - Awards and Recognition.
- (9) IRM 6.530.1, Aggregate Limitations on Pay and Special Rate Schedules.
- (10) IRM 6.531.1, Pay Under the General Schedule and IRS Payband System.
- (11) IRM 6.536.1, IRS Grade/Band and Pay Retention.

6.959.1.2
(12-17-2024)

Classification Coverage

- (1) The IRS classifies payband positions under the IR pay plan, according to the GS classification criteria established by OPM as shown below.
 - a. Senior Managers (SM) cover first-level supervisory/managerial positions that report directly to a member of the Senior Executive Service (SES) or second-level supervisory/managerial positions and are identified under the IR-01 payband code. These positions were previously classified at the GS-14 or GS-15 grade levels.
 - b. Department Managers (DM) cover second-level supervisory/managerial positions located in the IRS campuses (Service Centers) and are identified under the IR-02 payband code. These positions were previously classified at the GS-11, GS-12, and GS-13 grade levels. In limited situations where business units require the flexibility to adapt to changing organizational structures, any application of the DM payband outside of Small Business and Self-Employed (SBSE) campus organizations or Taxpayer Services campus organizations needs to be reviewed and approved on a case-by-case basis by the PM/C Office.
 - c. Frontline Managers (FM) cover supervisory/managerial positions not covered under the SM or DM paybands and are identified under the

IR-13 through IR-03 payband codes. These positions were previously classified at the GS-5 through GS-15 grade levels.

6.959.1.3
(12-17-2024)
**Qualification
Requirements**

- (1) Movement from one payband to another, or from a GS grade into a payband that encompasses one or more GS grade levels, requires one year of specialized experience equivalent to the next lower level payband or GS grade in the normal line of progression. Specialized experience must demonstrate the knowledge, skills and abilities necessary for successful job performance and is typically in or related to the work of the position to be filled.
- (2) While specialized experience is required, the time-in-grade (TIG) provisions in 5 CFR 300.601-606, Time-In-Grade Restrictions, do not apply to employees in the IRS Payband System, as dictated by the OPM Criteria and outlined in IRM 6.300.1.10.2, TIG Coverage.
- (3) The Management Selection Program (MSP) is an internal competitive process for selection of all temporary or permanent managers (except executives) within the IRS. It requires evaluation of each candidate against leadership and technical competencies for the position being filled. For information on MSP, including the exception to competition criteria, refer to IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement.

Note: A salary increase is not applicable for a noncompetitive exception to MSP.

- (4) For detailed information on qualification requirements for IR Payband positions, refer to IRM 6.338.1, Qualification Requirements.

6.959.1.4
(12-17-2024)
**IRS Payband System
Structure**

- (1) The IRS Payband System consists of the SM, DM, and FM paybands. IRS paybands are defined by a range of rates with a minimum rate and a maximum rate with no steps in between these rates.
- (2) The SM payband has a minimum rate equal to GS-14, step 1 and a maximum rate equal to GS-15, step 10. The SM payband encompasses GS-14 and GS-15 grade levels.
- (3) The DM payband has a minimum rate equal to GS-11, step 1 and a maximum rate equal to GS-13, step 10. The DM payband encompasses GS-11 through GS-13 grade levels.
- (4) The FM payband consists of 11 single-graded paybands for each GS grade previously covered from GS-5 through GS-15. Each FM payband has a minimum rate equal to step 1 and a maximum rate equal to step 10 rate of the GS grade encompassed in the payband.

6.959.1.4.1
(12-17-2024)
Rate Range Adjustments

- (1) The minimum and maximum IR underlying rates of basic pay for the IR paybands are adjusted annually at the same time and in the same manner as adjustments in the corresponding minimum and maximum GS rates authorized under 5 USC 5303, Annual adjustments to pay schedules.
- (2) The minimum and maximum locality rates of pay for the IR paybands are adjusted annually and at the same time and in the same manner as adjustments in the corresponding minimum and maximum GS locality rates of pay authorized under 5 USC 5304, Locality-based comparability payments.

- (3) An IR employee's underlying rate of basic pay may not fall below the minimum rate of their payband as a result of the annual rate range adjustment. An IR employee whose IR rate falls below the new IR minimum rate of their payband as a result of the annual rate range adjustment will have their IR rate adjusted by the greater of:
 - a. The PBI as described in IRM 6.959.1.4.3, Performance Based Increases, or
 - b. The new IR minimum underlying rate of basic pay of their payband.
- (4) An IR employee whose IR underlying rate of basic pay does not fall below the new minimum rate as a result of the rate range adjustment is eligible for a PBI as described in 6.959.1.4.3, Performance Based Increases.
- (5) An IR employee's underlying rate of basic pay cannot exceed the maximum underlying rate of basic pay of the applicable payband unless covered under IRM 6.536.1, IRS Grade/Band and Pay Retention.
- (6) If there is no annual GS pay adjustment under the provisions referenced above, the minimum and maximum underlying rates of basic pay of the IR paybands will not be adjusted.

6.959.1.5
(11-30-2021)
**Performance
Management**

- (1) Under the IRS Payband System, pay increases are based on performance as defined by the employee's annual summary evaluation rating also referred to as an IR rating of record. Managers are evaluated annually based on performance during the performance appraisal period of October 1 through September 30.
- (2) For information and policy guidance on performance management, refer to IRM 6.430.3, Performance Management Program for Evaluating Managers, Management Officials and Confidential Management/Program Analysts.

6.959.1.5.1
(11-30-2021)
**Performance Review
Process**

- (1) Annually, each business unit will review the summary evaluations of managers to maintain consistency in the application of the performance management system. Each business unit is responsible for establishing a documented methodology to ensure rating consistency and objectivity. The division commissioner, National Taxpayer Advocate, chief, or director reporting to the Commissioner and/or Deputy Commissioner (head of office) is responsible for ensuring that there is no conflict of interest, or appearance thereof, in the composition of an SM, DM, or FM performance review board (PRB) or equivalent and that the performance management system is applied consistently.
- (2) For the annual PRB Guidance, refer to the Payband Resource Center at: <http://hco.web.irs.gov/apps/payband/index.htm>.
- (3) Each business unit will identify trends, resolve evident anomalies and ensure the summary evaluations accurately reflect the achievement of the business unit's goals.
- (4) Annually, HCO will review the ratings of IR employees on a Servicewide basis to maintain consistency in the application of the performance management system, establish baselines and identify trends, resolve evident anomalies, and ensure the ratings accurately reflect the achievement of Servicewide goals.

6.959.1.6
(12-17-2024)
Pay Elements

- (1) The IRS Payband System has the following elements of compensation: base pay, locality pay (authorized under 5 USC 5304, Locality-based comparability payments) and performance bonus.
- (2) An IR employee will be considered for and may receive both a PBI (increase in base pay) and a performance bonus each year.
- (3) Employees under the IRS Payband System are subject to the aggregate limitation on pay set forth in 5 USC 5307, Limitation on certain payments, and 5 CFR 530 Subpart B, Aggregate Limitation on Pay. Refer to IRM 6.530.1.2, Aggregate Limitations on Pay, for additional information.
- (4) Payments of a performance bonus and PBI are subject to misconduct and federal tax compliance screenings in accordance with Section 110 of the Consolidated Appropriations Act, Public Law 115-14 and IRS procedures. Details can be found in IRM 6.451.1.6, Misconduct Screenings and Tax Compliance.

6.959.1.6.1
(12-17-2024)
Performance Based Increases

- (1) A PBI is an increase to base pay based on an IR employee's annual summary evaluation rating.
- (2) An IR employee is eligible for a PBI when they:
 - a. Receive an IR rating of "Met" or higher, **or** a non-IR rating equivalent to "Met" or higher, **and**
 - b. Occupy an IR position of record (permanent or temporary) on the effective date of the PBI (generally, the first day of the first full pay period in January each year).

Note: In situations where an employee has a non-IR rating equivalent to "Met" or higher, the employee will receive the PBI value equivalent to the "Met".

- (3) The IRS determines the amount of the PBI on an annual basis, expressed as a percentage of base salary. In determining the amount of PBI, the IRS will consider the availability of funds and the annual pay adjustment provided under the GS pay system. The annual funding for the PBI is based on the amounts previously expended for managers' within-grade increases, quality step increases, and the annual base pay adjustment as provided under the GS pay system.
- (4) The amount of a PBI for an "Outstanding" summary evaluation rating will be greater than a PBI for an "Exceeded" summary evaluation rating, and a PBI for an "Exceeded" summary evaluation rating will be greater than a PBI for a "Met" summary evaluation rating. A summary evaluation rating of less than a "Met" will not receive a PBI. Employees with a summary evaluation rating of less than a "Met" will receive an increase equivalent to the GS annual base pay adjustment.
- (5) The amount of a PBI may not cause an IR employee's underlying rate of basic pay to exceed the payband maximum rate.

6.959.1.6.2
(12-17-2024)
Performance Bonus

- (1) A performance bonus is awarded based on the IR employee's annual summary evaluation rating. An IR employee who earns:
 - a. An "Outstanding" summary evaluation rating will receive a performance bonus,

- b. An "Exceeded" summary evaluation rating may receive a performance bonus, and,
- c. A "Met" or less than "Met" summary evaluation rating will not receive a performance bonus.

Note: There will be no exceptions.

- (2) Detailed policy for IR performance bonuses can be found in IRM 6.451.1, Employee Performance and Utilization - Awards and Recognition.

6.959.1.6.3
(12-17-2024)

**Pay Setting for
Movement into and
between IR Paybands**

- (1) For detailed pay administration on the IR payband, refer to IRM 6.531.1, Pay Under the General Schedule and IRS Payband System.

6.959.1.6.4
(12-17-2024)

**Determining Grade and
Setting Pay upon
Movement Out of the IR
Payband**

- (1) When an employee covered by the IRS Payband System moves voluntarily or involuntarily to a GS position, the IR employee's Payband and pay rate must be converted to a GS-equivalent grade and rate of pay before the employee moves out of the system, as outlined in Appendix C of the OPM Criteria for IRS Broadbanding Systems. This is commonly referred to as the conversion-out process.
- (2) The GS-equivalent grade and rate must be determined and used in applying various pay administration rules that govern how pay is set in the GS pay system.
- (3) For detailed information on movement out of the IR payband, refer to IRM 6.531.1, Pay Under the General Schedule and IRS Payband System.

6.959.1.6.5
(12-17-2024)

**Grade or Band and Pay
Retention**

- (1) An employee's eligibility for grade or band and pay retention will be determined using the criteria for grade and pay retention stated in 5 USC Chapter 53, subchapter VI, and 5 CFR 536, as modified by the OPM Criteria for IRS Broadbanding System.
- (2) For the detailed pay administration of this section, refer to IRM 6.536.1, IRS Grade/Band and Pay Retention.

6.959.1.6.6
(12-17-2024)

Timing of Payments

- (1) Performance based increases are effective at the same time as the annual adjustment to the GS rate effected under 5 USC 5303 (that is, the first day of the first full pay period beginning on or after January 1 of the calendar year).
- (2) Payment of performance bonuses will be dispersed as soon as practicable after all summary evaluation ratings have been finalized. Summary evaluation ratings and performance bonuses awarded must be determined in a timely manner and forwarded by the appropriate Business Based Human Resource (BBHR) Offices for review and processing.
- (3) The BBHR offices will be responsible for reviewing the increases for managers within their organizations and for advising the affected manager's personnel processing office to prepare a Standard Form 52, Request for Personnel Action, reflecting the manager's rate of basic pay for the next year.
- (4) The minimum and maximum rates of the locality rates of pay for the IR paybands are adjusted annually and at the same time and in the same manner

as adjustments are made in the corresponding minimum and maximum locality rates of pay authorized by 5 USC 5304.

6.959.1.6.7
(12-17-2024)
Funding Sources

- (1) The funding previously used to support the annual adjustment to the GS rate under 5 USC 5303, within-grade increases, and quality step increases, as well as funding from other personnel sources will support the base pay portion of the PBIs.
- (2) Funding previously available for performance awards will be used to support performance bonuses.
- (3) Funding for the IRS Payband System will be administered at the Servicewide level.

6.959.1.7
(12-17-2024)
IR Employees Selected for the IRS Candidate Development Program (CDP)

- (1) The Senior Executive Service (SES) Candidate Development Program (CDP) is an OPM approved development program and one of the IRS's succession planning tools used to identify and prepare aspiring leaders. To be eligible to apply, the employee must be a GS-14 (or equivalent) or above, this includes GS-14, GS-15, IR-04, IR-03 and IR-01, with supervisory experience.
- (2) When an IR manager is selected to take part in the SES CDP, the IR manager will remain covered by their payband throughout the duration of the program.
- (3) For additional information on the SES CDP, refer to HCO, Executive Career Opportunities, on the IRS Source, HCO page at <https://irsgov.sharepoint.com/sites/HCO/SitePages/Executive-Career-Opportunities.aspx>.

6.959.1.8
(11-30-2021)
Annual Leave Lump-sum Payment for Retiring/Separating IR Payband Employees

- (1) IR payband employees who retire or separate prior to the effective date of the PBI and who have unused annual leave that extends beyond the PBI effective date may receive the benefit of including the PBI for calculation purposes for their accrued annual leave lump-sum payment in accordance with 5 USC 551 and 5 CFR 550, Subpart L. The annual leave lump-sum payment for employees who do not have unused annual leave that extends beyond the PBI effective date is based on the rate of pay in effect when they retire. The National Finance Center is responsible for issuing lump-sum annual leave payments.

6.959.1.9
(11-30-2021)
Grievances

- (1) As outlined in the formal agency grievance procedures, IRM 6.771.1, Agency Grievance System, a manager may grieve a summary evaluation rating under the IRS administrative grievance process. However, a manager may not grieve any adjustment to base pay or payment of a performance bonus, or lack thereof.

