



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.338.1

OCTOBER 11, 2024

EFFECTIVE DATE

(10-11-2024)

PURPOSE

- (1) This transmits the revised IRM 6.338.1, Qualification Requirements.

MATERIAL CHANGES

- (1) IRM 6.338.1.1, Program Scope and Objectives - Added Program Scope and Objectives, Background, Authority, Roles and Responsibilities, Program Management and Review, Program Controls and Terms and Acronyms to address IRM 1.11.2.2.4, Address Management and Internal Controls, which replaced purpose, scope and authority, definitions, and responsibilities.
- (2) Removed IRM 6.338.1.4, Crediting Part-time Employment as this guidance is addressed in the Office of Personnel Management (OPM) General Schedule Qualification Policies.
- (3) IRM 6.338.1.4, Crediting Leave Without Pay (LWOP) and Non-pay Status Toward Promotion and Reassignment - Updated guidance on crediting non-pay status for promotion.
- (4) IRM 6.338.1.5, Selective Placement Factors - Added competencies to the definition of selective placement factors (SPF). Added typing skill as an additional example of a SPF. Updated the responsibilities for approving and maintaining documentation of SPFs.
- (5) IRM 6.338.1.5.1, Servicewide Selective Placement Factors for 0526 Tax Specialist Occupational Series - Added new guidance on demonstrating the 0526 SPF accounting knowledge/competency, by passing the 0526 IRS Custom USA Hire Assessment for specific grade levels and announcement types. Also, added new guidance on demonstrating the 0526 SPF through education and experience for specific grade levels and announcement types.
- (6) Removed IRM 6.338.1.6, One-grade and Two-grade Interval Work as this is operational guidance that will be included in a Standard Operating Procedure (SOP).
- (7) Removed IRM 6.338.1.6.1, Differentiating Professional and Administrative Work from Technical and Clerical Work as this is operational guidance that will be included in a SOP.
- (8) Removed IRM 6.338.1.6.2, Evaluating One-grade Interval Work at the Full Working Level with Two-grade Interval Work at the Same Grade Level as this is operational guidance that will be included in a SOP.
- (9) Removed IRM 6.338.1.6.2.1, Evaluating One-grade Interval Work at the Full Working Level for Promotion to a Two-grade Interval Position as this is operational guidance that will be included in a SOP.
- (10) Removed IRM 6.338.1.7, Qualifying for Management and Program Analyst GS-0343-12 Position Description (PD) 93042 in Wage & Investment (W&I) since qualifications are included in the vacancy templates.
- (11) Removed IRM 6.338.1.7.2, Servicewide Selective Placement Factors for GS-0512 Occupational Series due to the suspension of the accounting SPF based on HCO-06-0123-0001, Interim Guidance on Suspension of the Selective Placement Factor for Internal Revenue Agent, 0512 Positions, dated April 17, 2023.

- (12) Removed IRM 6.338.1.9, Superior Academic Achievement as this is operational guidance that will be included in a SOP.
- (13) Removed IRM 6.338.1.10, Documentation of Education as this is operational guidance that will be included in a SOP.
- (14) Removed IRM 6.338.1.10.1, Documentation of Education for Positions with a Minimum Education Requirement due to duplicate and outdated information on education documentation.
- (15) Removed IRM 6.338.1.10.2, Documentation of Education for Occupations without a Minimum Education Requirement due to duplicate and outdated information on education documentation.
- (16) Removed IRM 6.338.1.11, Diploma Mills as this is operational guidance that will be included in a SOP.
- (17) Removed reference to Law Clerk, GS-0904 in IRM 6.338.1.12, Single Agency Qualification Standards for GS-0905 General Attorney Occupational Series since IRS is not authorized to fill permanent attorney positions.
- (18) Removed reference to Law Clerks (Estate Tax) in IRM 6.338.1.12.3.1, Duties, Knowledge, Skills and Abilities for GS-0905 (Estate Tax) Attorneys since IRS is not authorized to fill permanent attorney positions.
- (19) IRM 6.338.1.6.1, Bar Membership Certification for all IRS Attorneys - Updated the requirements for bar membership.
- (20) Removed IRM 6.338.1.12.4, Minimum Education and Experience Requirements for Law Clerk since IRS is not authorized to fill permanent attorney positions.
- (21) Removed IRM 6.338.1.14.4, Highest Previous Rate and Temporary Promotion in the Payband since this guidance was superseded by IRM 6.531.1 issued October 16, 2020.
- (22) IRM 6.338.1.9, Maximum Entry Age Restrictions - Added guidance from the Department of Treasury that the maximum entry age must be waived for land management eligibles for Criminal Investigator or law enforcement positions.
- (23) Removed IRM 6.338.1.15.2, Certification Process for Qualifying Campus Department Managers for Senior Manager Positions in the 0340/0343 Series with concurrence from W&I and Small Business/Self Employed (SB/SE) Campus leadership since this process is obsolete.
- (24) Removed IRM 6.338.1.16, Minimum Entry Age Restrictions as this guidance is addressed in the OPM General Schedule Qualification Policies.
- (25) Removed Exhibit 6.338.1-2, Certificate Statement for Campus Department Managers with concurrence from W&I and SB/SE Campus leadership since this process is obsolete.
- (26) Removed IRM 6.338.1.18, Motor Vehicle Operators as this guidance is addressed in the OPM General Schedule Qualification Standards.
- (27) Editorial changes and changes in organizational titles were made throughout the IRM. The IRM was renumbered due to the addition of Program Scope and Objections per IRM 1.11.2.2.4, Address Management and Internal Controls and removal of guidance.

EFFECT ON OTHER DOCUMENTS

This incorporates HCO-06-0123-0001, Interim Guidance on Suspension of the Selective Placement Factor for Internal Revenue Agent, 0512 Positions, dated April 17, 2023. IRM 6.338.1, Qualification Requirements, dated December 29, 2009, is superseded.

AUDIENCE

All business units

Traci M. DiMartini
IRS Human Capital Officer

6.338.1

Qualification Requirements

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6.338.1.1
(10-11-2024)
Program Scope and Objectives

- (1) **Purpose.** IRM 6.338.1 provides Servicewide policy, standards, requirements, and guidance relating to the administration of qualifications determination for positions in the IRS. This IRM must be read and interpreted in accordance with pertinent law, Governmentwide regulations, Treasury Human Resources Directives, and applicable case law. All previous Servicewide policy, guidance, requirements, and authorities formerly contained in memoranda, guides and other documents are incorporated into this IRM, if current and applicable.
- (2) **Audience.** This IRM applies to all business units. For bargaining unit employees covered by negotiated agreements, appropriate negotiated agreement provisions relating to subjects in this Chapter should also be reviewed. For bargaining unit employees, should any of these instructions conflict with a provision of a negotiated agreement, the agreement will prevail.
- (3) **Policy Owner.** Human Capital Office (HCO), Policy Office.
- (4) **Program Owner.** HCO.
- (5) **Primary Stakeholders.** HCO, Office of Human Resource Operations (OHRO), Talent Acquisition (TA) Division, Program Execution Office (PEO) and Hiring Operations (HOP).
- (6) **Program Goals.** This IRM ensures that qualifications are determined in accordance with the OPM Qualification Standards.

6.338.1.1.1
(10-11-2024)
Background

- (1) This IRM is part of the Servicewide effort to provide IRS Human Resource practitioners with the most current policies and procedures from the HCO, Policy Division.
- (2) Applicants must meet all minimum qualification and eligibility requirements, such as time-in-grade (TIG), approved by the OPM and published in the OPM General Schedule Qualification Standards or the OPM Job Qualification System for Trades and Labor Occupations. This section contains supplemental information and guidelines for determining the appropriate qualification standards for all competitive and non-competitive actions in the Service.
- (3) Additional information on eligibility requirements, including TIG, can be found in IRM 6.300.1, Employment (General).

6.338.1.1.2
(10-11-2024)
Authority

- (1) **Laws:** United States Code (USC) at: <https://uscode.house.gov/>
 - a. 5 USC 3301, Civil service; generally
 - b. 5 USC 3307, Competitive service; maximum-age entrance requirements; exceptions
 - c. 5 USC 3312, Preference eligibles; physical qualifications; waiver
 - d. 5 USC 9509, General workforce classification and pay
 - e. 5 USC 9602, Competitive service; time-limited appointments
 - f. 29 USC 633a, Non-discrimination on account of age in Federal Government employment
- (2) **Regulations:** Code of Federal Regulations (CFR) at: <https://www.ecfr.gov/>
 - a. 5 CFR 300, Employment (General) at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-300>
 - b. 5 CFR 338, Qualification Requirements (General) at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-338>

- c. 5 CFR 339, Medical Qualification Determinations at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-339>
 - d. 5 CFR 410, Training at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-410?toc=1>
 - e. 5 CFR 551, Pay Administration under the Fair Labor Standards Act at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-551?toc=1>
 - f. 5 CFR 930, Programs for Specific Positions and Examinations (Miscellaneous) at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-930?toc=1>
- (3) **Federal Register:** OPM Criteria for IRS Broadbanding System at: <https://www.federalregister.gov/documents/2000/12/19/00-31710/opm-criteria-for-irs-broadbanding-system>
- (4) **IRM:** Internal Revenue Manual at: <https://irm.web.irs.gov/>
- a. IRM 6.10.1, IRS Personnel Staffing Accountability at: <https://irm.web.irs.gov/Part6/Chapter10/Section1/IRM6.10.1.aspx>
 - b. IRM 6.300.1, Employment (General) at: <https://irm.web.irs.gov/Part6/Chapter300/Section1/IRM6.300.1.aspx>
 - c. IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement at: <https://irm.web.irs.gov/Part6/Chapter335/Section1/IRM6.335.1.aspx>
 - d. IRM 6.339.1, Medical Qualification Determination Requirements at: <https://irm.web.irs.gov/Part6/Chapter339/Section1/IRM6.339.1.aspx>
 - e. IRM 6.731.1, Suitability Determinations for Employment at: <https://irm.web.irs.gov/Part6/Chapter731/Section1/IRM6.731.1.aspx>

6.338.1.1.3
(10-11-2024)

Roles and Responsibilities

- (1) The IRS Human Capital Officer is responsible for this IRM and overall Service-wide policy.
- (2) The HCO, Office of Human Resource Strategy and Transformation, Policy Office is responsible for developing policy and publishing content in this IRM.
- (3) The HCO, OHRO, TA provides products and services that support business unit efforts to identify, recruit, hire and advance a workforce with the qualifications and competencies necessary to achieve current and future organizational performance goals.

6.338.1.1.4
(10-11-2024)

Program Management and Review

- (1) HCO, OHRO, TA, PEO conducts accountability and oversight reviews for internal and external hiring which includes qualification reviews. Refer to IRM 6.10.1.2, IRS Human Capital Assessment and Accountability Framework for program oversight requirements.

6.338.1.1.5
(10-11-2024)

Program Controls

- (1) The Policy Office, Employment, Restructuring, and Security Policy Branch (ERSP) develops and deploys policies to increase Servicewide awareness and understanding of qualification requirements. Additionally, the Policy Office, ERSP collaborates with other HCO organizations and Servicewide stakeholders to support education and outreach activities as they relate to qualification requirements.
- (2) The following activities help ensure program success:
 - a. Conducting annual policy reviews.
 - b. Publishing educational articles such as Leaders' Alerts and IRS Headlines.

6.338.1.1.6
(10-11-2024)
Terms

- (1) Assessment - a systematic approach to gather information about individuals; this information is used to make employment or career-related decisions about applicants and employees.
- (2) Competency - a measurable pattern of knowledge, skills, abilities (KSAs), behaviors, and other characteristics that an individual needs to perform work roles or occupational functions successfully.
- (3) Competency-based assessments - used to test whether applicants meet the standards of performance (knowledge, skills, abilities, behaviors, and other characteristics/competencies) required for a given job.
- (4) General experience - experience usually required at grade levels where the knowledge and skills needed to perform the duties of a specific position are not a prerequisite, but where applicants must have demonstrated the ability to acquire the particular knowledge and skills.
- (5) Group Coverage Qualification Standards - standards prescribed for groups of occupational series that have a common pattern of education, experience, and/or other requirements.
- (6) Individual Occupational Requirements (IOR) - requirements (e.g., experience or education) for particular occupational series or positions within a series and are used in conjunction with a group coverage (generic) standard.
- (7) KSAs - the attributes required to perform a job and are generally demonstrated through qualifying experience, education, or training.
- (8) Minimum educational requirements - Title 5 USC 3308 permits the establishment of minimum educational requirements only when OPM has determined that the work cannot be performed by persons who do not possess the prescribed minimum education. In addition, education is sometimes required by law for a position (e.g., the impact on public health and safety or national security).
- (9) Minimum qualifications - KSAs/competencies demonstrated through (1) education, (2) experience and/or (3) training, which are job related and are valid means of qualifying for employment. Minimum qualifications are used as a first step in identifying applicants who will perform satisfactorily on the job, and to screen out those who are less likely to do so.
- (10) Specialized experience - experience that has equipped the applicant with the particular KSAs/competencies to perform successfully the duties of the position and is typically in or related to the work of the position to be filled.

6.338.1.1.7
(10-11-2024)
Acronyms

- (1) This table lists commonly used acronyms in this IRM.

Acronym	Definition
CFR	Code of Federal Regulations
DM	Department Manager
ERSP	Employment, Restructuring, and Security Policy

FES	Factor Evaluation System
FM	Frontline Manager
HCO	Human Capital Office
HOP	Hiring Operations
HR	Human Resources
IOR	Individual Occupational Requirements
IR	IRS Payband System
J.D.	Juris Doctorate
KSAs	Knowledge, Skills, and Abilities
LL.B.	Bachelor of Laws
LL.M.	Master of Laws
LWOP	Leave Without Pay
MSP	Management Selection Program
OPM	Office of Personnel Management
PEO	Program Execution Office
SM	Senior Manager
SOP	Standard Operating Procedure
SPF	Selective Placement Factors
TA	Talent Acquisition
TIG	Time-in-Grade
USC	United States Code

6.338.1.1.8
(10-11-2024)

Related Sources

- (1) OPM General Schedule Qualification Standards at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/general-schedule-qualification-standards/>
- (2) OPM General Schedule Qualification Policies at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/general-schedule-qualification-policies/>
- (3) OPM Federal Wage System Qualifications at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/federal-wage-system-qualifications/>
- (4) OPM Position Classification Standards at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/classifying-general-schedule-positions/#url=Standards>
- (5) OPM Introduction to the Position Classification Standards at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/classifying-general-schedule-positions/>

- (6) The Classifier's Handbook at: <https://www.opm.gov/policy-data-oversight/classification-qualifications/classifying-general-schedule-positions/>

6.338.1.2
(10-11-2024)

Qualifications (General)

- (1) Qualification determinations must be made by evaluating the applicant's experience in context with the KSAs/competencies of the position to be filled to determine whether the general and specialized experience requirements have been met in accordance with the OPM General Schedule Qualification Policies.
- (2) In some cases, it is necessary to consider the normal line of progression in the applicable organizational entity to determine whether specialized experience is equivalent to the next lower grade of the position to be filled. Refer to IRM 6.338.1.13, Determining the Normal Line of Progression.
- (3) Candidates may also meet qualification requirements under the specific provisions of a training agreement that was developed in compliance with 5 CFR 410. An appropriately approved training agreement makes it possible to substitute the successful completion of intensive and accelerated training for a portion of the normal qualification requirements. Documentation related to these requirements must be maintained in the promotion records.

6.338.1.3
(10-11-2024)

Qualification Resources

- (1) Resources are available to Human Resources (HR) professionals who analyze applicants' experience to determine if it is of the level, depth and scope required for the position to be filled.
- (2) Position Description: The position description contains the following:
 - a. Introduction: Provides an overview and brief description of the position.
 - b. Duties: Describes the activities that the incumbent of the position can be expected to perform.
 - c. Factor Levels: Factors 1-9 and associated Factor Level Definitions are derived from the Factor Evaluation System (FES) which identifies the level of experience necessary for each grade level: Factor 1-Knowledge Required; Factor 2-Supervisory Controls; Factor 3-Guidelines; Factor 4-Complexity; Factor 5-Scope and Effect; Factor 6-Personal Contacts; Factor 7-Purpose of Contacts; Factor 8-Physical Demands; Factor 9-Work Environment.
- (3) The Classifier's Handbook contains the Primary Standard which defines each of the nine FES factors; the levels within each factor; and the point values appropriate for each grade level.
- (4) The OPM Introduction to the Position Classification Standards provides background information and guidance regarding the classification standards for GS work. It describes the fundamentals for understanding how to use the classification standards; the work to be classified; the process for determining an occupational series; and the development of position descriptions.
- (5) The OPM Position Classification Standards define each factor and level required for each specific series and grade. This document provides clarifying examples and a foundation from which an HR Specialist can apply judgment with respect to evaluating the grade level of an applicant's experience. This is a reliable source of information when evaluating an applicant's actual work experience and education.

- (6) The OPM General Schedule Operating Manual, General Schedule Qualification Standards contains minimum qualification standards that have been established by OPM for GS positions in the federal government. It is directed primarily to HR Specialists who need to determine whether applicants meet the minimum requirements for the position being filled. The OPM General Schedule Qualification Policies provides a variety of information on qualifications, such as how to credit time on a detail, credit military experience, credit one-grade to two-grade interval experience, prorate experience, etc. Various factors affect the outcome of an employee's evaluation under minimum qualification requirements (e.g., incomplete applications that lack supporting documentation of experience and/or education, relevant information not received by suspense date, time-in-grade requirements, etc.). In addition, the use of subject matter experts and the guidance in the OPM General Schedule Qualification Policies, Section 5, 3(d), Crediting Experience, are reliable sources of information. An applicant's actual work experience and education, rather than their job occupational series alone, are more reliable factors when evaluating job applicants for minimum eligibility. For supplemental guidance on determining qualifications contact TA, PEO.
- (7) The OPM Federal Wage System Qualifications provides guidance on the three major steps of job element examining which compares the requirements of the job against the KSAs of the candidate to determine the best qualified candidates for trade and labor occupations. These occupations are covered under the Federal Wage System and include Wage Grade Employees, Wage Leader Employees, and Wage Supervisors.

6.338.1.4
(10-11-2024)

Crediting Leave Without Pay and Non-pay Status Toward Promotion and Reassignment

- (1) Applying qualification standards involves more than rating an individual's length of experience. Internal and external placement actions should be characterized by evaluations based on whether the individual possesses the necessary KSAs to perform the work.
- (2) Qualification determinations should be based on an individual's total background with all valid and pertinent experience considered. Thus, all periods of time spent on a job should be credited without regard to limited periods of time away from duties on approved leave, including LWOP.
- (3) Thirty calendar days of LWOP may be credited towards meeting experience requirements; periods of non-pay status, such as seasonal employment, will be treated as LWOP.
 - a. Up to 30 calendar days of LWOP for part-time or full-time employees may be credited towards meeting experience requirements for promotion or reassignment, provided the employee possesses the KSAs necessary to perform the job.
 - b. Non-pay status may be credited for a maximum of 30 calendar days within each grade (promotion period).
 - c. Credit will be prorated on the basis of an employee's tour of duty prior to being placed in non-pay status, up to a maximum of 30 calendar days. Example: An employee working a 40 hour-per-week tour of duty prior to non-pay status will receive 30 calendar days credit. An employee working a 20 hour-per-week tour of duty prior to non-pay status will receive 15 calendar days credit.
 - d. Intermittent employees have no specified tour of duty; therefore, credit for non-pay status is not given.

- e. These instructions also apply to promotions of employees who were appointed to a position with noncompetitive conversion to a career or career conditional appointment (e.g., Pathways Internship Program). Example: A former employee who had intervening periods of non-pay status at the GS-5 level, before conversion to career tenure, may have 30 calendar days credited toward the GS-7 level of a position classified at two-grade intervals.
- f. Although servicing HCO, TA, HOP have the final authority to allow credit for experience, unusual situations should be reviewed on a case-by case basis, with input from supervisors as needed. An example of a situation would be contacting a supervisor for verification of duties claimed as being performed, but which are not reflected in recorded documentation.
- g. Individuals with periods of LWOP in excess of 30 days may be credited provided that their qualifications are reviewed carefully on a case-by case basis to determine if it reduces their qualifications for the position. It is expected that instances where an individual would possess the necessary qualifications after an extended period of LWOP would be rare.
- h. Proration of credit for periods of LWOP does not apply to employees who are absent due to compensable injury, or uniformed service. These individuals are generally entitled to be treated as though they had never left. Refer to OPM General Schedule Qualification Policies, Section 5, 3(f) for more information on crediting time in non-pay status and crediting part-time experience.

6.338.1.5
(10-11-2024)
**Selective Placement
Factors**

- (1) SPFs may be established for occupations Servicewide, or for individual positions if they are appropriately justified.
- (2) SPFs are KSAs/competencies that go beyond minimum qualification standards but are also prescribed as necessary for meeting basic eligibility. These factors are essential for successful performance in the position to be filled and cannot be readily attained after promotion (generally within three to six months) and are applied in the same manner as minimum qualification requirements. SPFs are used only when they are critical to the proper filling of the position and not merely because they would be desirable. SPFs must be documented and justified by the KSAs/competencies contained in the position description, critical job elements and/or other job-related processes.
- (3) SPFs cannot be changed at any time during the merit promotion or hiring process. Once established, they generally remain consistent for the same type of position unless the duties/responsibilities of the position have changed. When a SPF is used, the justification for its use must be maintained in the automated hiring system. Examples of appropriate SPFs are as follows:
 - a. Knowledge of a foreign language (if reflected in the position description).
 - b. Knowledge and ability pertaining to a specific field or program when these cannot be readily acquired after promotion (i.e., accounting knowledge).
 - c. Ability in a functional area (for example, ability to evaluate alternative Information Technology systems).
 - d. Skill of typing 40 words per minute.
- (4) The following are examples of inappropriate SPFs:
 - a. Additional general or specialized experience.

- b. Quality of experience inappropriate to the grade and type of the position to be filled.
 - c. Additional formal education requirements.
 - d. Requirement designed solely to eliminate the need for a brief period of training and adjustment (unless the period would be so long as to unreasonably burden the operations of the IRS).
 - e. Requirement that unduly restricts the number of eligible candidates or which is intended to favor a certain candidate.
 - f. Requirement not essential to the duties of the immediate vacancy, such as one based on a possible future assignment (except for positions with known promotion potential to advance to a higher grade in the occupation).
- (5) HCO, TA, PEO is responsible for approving and maintaining the documentation of the validity and job-relatedness of the SPFs. Requests for SPFs must be sent to PEO for approval. Refer to the OPM General Schedule Qualification Policies for additional information on SPFs.

6.338.1.5.1
(10-11-2024)

**Servicewide Selective
Placement Factors for
0526 Tax Specialist
Occupational Series**

- (1) The IRS completed a validation study of the 0526 Tax Specialist occupation that supported the need for accounting knowledge in order to successfully perform the duties of the 0526 Tax Specialist position. As a result, at the IRS request, OPM revised the Position Classification Standard 0526 Tax Specialist series to reflect this accounting knowledge requirement. The IRS established a Servicewide SPF to assess a candidate's accounting knowledge as required by the revised classification standard. The SPF is part of the minimum qualification requirements. Candidates who do not meet it are ineligible for further consideration.
- (2) The accounting knowledge SPF requires that candidates provide evidence of accounting knowledge/competency at a level that is equivalent to **basic accounting** for GS-9 level and below positions and **intermediate accounting** for positions above the GS-9 level. The accounting SPF can be met by one of the following:
- a. Successful demonstration of the accounting knowledge/competency through passing a competency-based assessment.
 - b. Successfully completion of education that demonstrates the appropriate level of accounting knowledge/competency.
 - c. Experience that demonstrates the appropriate level of accounting knowledge/competency.
- (3) Applicants must pass the **0526 IRS Custom USA Hire Assessment** for the grade levels and announcement types listed below. Refer to the Selective Placement Factor Evaluation for GS-0526 Series Job Aid for additional information by contacting TA, PEO.
- a. For GS-5 through GS-9 positions announced as internal, status and external delegated examining.
 - b. For GS-11 positions announced as status and external delegated examining.
- (4) For applicants who demonstrate the appropriate level of accounting knowledge/competency through completion of **education** as indicated in (6) below, the following grade levels and announcement types apply. Refer to

Selective Placement Factor Evaluation for GS-0526 Series Job Aid for additional information by contacting TA, PEO.

- a. GS-11 positions announced as internal.
 - b. GS-12 and above positions and supervisory/managerial positions at any level in the IR Payband, announced as internal, status or external delegated examining.
 - c. GS-5 and above positions and supervisory/managerial positions at any level in the IR Payband, announced externally under IRS Direct Hire Authority.
- (5) For applicants who demonstrate the appropriate level of accounting knowledge/competency through **experience**, the following grade levels and announcement types apply. Refer to Selective Placement Factor Evaluation for GS-0526 Series Job Aid for additional information by contacting TA, PEO.
 - a. GS-11 positions announced as internal.
 - b. GS-12 and above positions and supervisory/managerial positions at any level in the IR Payband, announced as internal, status or external delegated examining.
 - c. GS-5 and above positions and supervisory/managerial positions at any level in the IR Payband, announced externally under IRS Direct Hire Authority.
- (6) For applicants who demonstrate the accounting knowledge/competency through the completion of **education** as indicated in (4) above, the following guidance applies.
 - a. For GS-9 and below positions, applicants must have completed the equivalent of 6 semester hours or 9 quarter hours of **basic accounting** courses.

Note: Business or Commercial School Courses: Accounting or bookkeeping courses in resident business or commercial schools above the high school level which have provided a good working knowledge of the principles and practices of double entry bookkeeping for the proprietorship, partnership, and the corporation, may be credited on the basis that 18 clock hours of study is the equivalent of one semester hour.
 - b. For positions above the GS-9 level, applicants must have completed the equivalent of 6 semester hours or 9 quarter hours of **basic accounting** courses. In addition, applicants must have completed the equivalent of 6 semester hours or 9 quarter hours of **intermediate accounting** courses for a total of 12 semester hours or 18 quarter hours of accounting.

Note: If the designation of specific college course titles is not feasible, the course work should represent the equivalent of 6 semester hours or 9 quarter hours of accounting courses for which basic accounting serves as a prerequisite.
 - c. Applicants must have completed accounting courses from a post high school accredited business or technical school, junior college, college, university, or other accredited institution. Refer to the OPM General Schedule Qualification Policies, Section 5, 4(a) for additional information.
- (7) This SPF is applicable to all 0526 positions Servicewide including supervisory/managerial positions. All candidates for 0526 positions, whether selected competitively (e.g., merit promotion, delegated examining, direct hire) or non-competitively (e.g., reinstatement, hardship reassignment), must meet this SPF.

- (8) Basic eligibility for 0526 positions Servicewide will be determined by using the OPM General Schedule Qualification Standards, Tax Specialist Series 0526 IOR, in conjunction with the OPM Group Coverage Qualification Standard for Administrative and Management Positions, and the accounting knowledge SPF.

6.338.1.6
(10-11-2024)

**Single Agency
Qualification Standards
for GS-0905 General
Attorney Occupational
Series**

- (1) All qualification standards with the exception of the General Attorney Series, GS-0905 are included in the OPM General Schedule Qualification Standards.
- (2) OPM does not publish qualification standards for attorney positions but allows agencies to set their own qualification requirements. Generally, a Bachelor of Laws (LL.B.) or Juris Doctor (J.D.) degree and membership in a state bar are required. The entry-level grade is usually GS-9, but those with experience may qualify for higher grades.
- (3) The OPM Position Classification Standard for General Attorney Series, GS-0905 provides the authority for the requirements stated in this IRM. By OPM's definition, the work of the General Attorney Series, GS-0905, requires admission to the bar. Thus, OPM recognizes that admission to the bar is a requirement for the Attorney, GS-0905 position. Failure to maintain membership in a state bar provides grounds for removal. *See McGean v. National Labor Relations Board, 15 M.S.P.R. 49 (1983)*. The IRS has an obligation to ensure attorneys maintain Agency qualification standards for the position. The standard certification requirements described below in IRM 6.338.1.12.1 were developed by a workgroup comprised of representatives from General Legal Services, Embedded Small Business/Self-Employed, HCO, Workforce Relations, HCO, ETS, Policy and Programs Office, and Classification.

Note: The titles of the organizations that participated in this workgroup reflect the titles of the organizations at that time.

- (4) The IRS has established minimum qualification standards for the GS-0905 occupation within the IRS. These standards are in the following portions of this IRM:
- a. General Attorney, GS-0905 qualification requirements are described in IRM 6.338.1.12.2.
 - b. Attorney, Estate and Gift Tax, GS-0905 qualification requirements are described in IRM 6.338.1.12.3.

Note: The IRS is prohibited from filling any vacancies for attorneys in the 0905 series on a permanent basis. Treasury General Counsel approved the IRS use of temporary attorney positions to meet immediate staffing needs until the new non-attorney positions have been filled. Attorney positions in the 0905 series may only be announced and filled through **temporary promotions or details** until the new non-attorney positions have been filled. These temporary attorney positions are filled through internal vacancies open only to IRS attorneys and current IRS employees.

- (5) Suitability requirements regarding excepted service appointments can be found in IRM 6.731.1, Suitability Determinations for Employment.

6.338.1.6.1
(10-11-2024)
**Bar Membership
Certification for All IRS
Attorneys**

- (1) The qualifications for an Attorney, GS-0905 position in the IRS require an LL.B. or J.D. Degree from a full course of study in a school of law accredited by the American Bar Association, or a State Accredited Law School and a member in good standing of the bar of a State, Territory of the United States, the District of Columbia, the Commonwealth of Puerto Rico, or the Commonwealth of the Northern Mariana Islands. In jurisdictions which have dual status options, active and inactive, this normally means an attorney must maintain an active status.
- (2) Employees appointed as a federal Attorney, GS-0905, must maintain the level of bar membership permitting them to be authorized to practice law. Since authorization to practice as an attorney may vary from state to state, varying documentation may demonstrate that an attorney meets the job qualifications as a federal attorney. At a minimum the documentation must show:
 - a. The attorney is currently authorized to practice law within their bar licensing state or other applicable jurisdiction.
 - b. If a state jurisdiction allows the attorney to practice law in their state as an attorney for a federal government entity in an inactive status, the documentation submitted in this respect should clearly state this.
- (3) The employee will submit appropriate documentation no later than July 31st, of each year. Managers will certify that they have received this information on the Annual Certification to Practice Law and maintain a copy in the Employee Performance File. Refer to Exhibit 6.338.1-1, Annual Certification to Practice Law for an example of the certification document.
- (4) Determination of the level of authority that will receive and maintain the immediate manager's annual certification will be made by the business unit.
- (5) Bar membership certification involving bargaining unit employees is subject to the procedures outlined in the Memorandum of Understanding implemented effective June 29, 2009.

6.338.1.6.2
(10-11-2024)
**Minimum Education and
Experience
Requirements for
Attorneys (General)**

- (1) The minimum education requirement for the General Attorney Series, GS-0905-9 is the first professional law degree (LL.B. or J.D.).
- (2) The minimum education and experience requirements for the General Attorney, GS-0905-11 are one of the following:
 - a. GS-9 requirement plus one year of professional legal experience.
 - b. GS-9 requirement plus the second professional law degree, Master of Laws (LL.M.), which requires one full year of graduate study.
- (3) For GS-0905-12 to GS-0905-15 General Attorney Positions: Professional experience following law school will be considered in determining the appropriate grade level for which an applicant is qualified. In addition, consistent with Group Coverage Standards for General Schedule Positions, the following experience is required:
 - a. GS-12 – 15 One year of specialized experience that is typically in or related to the work of the position to be filled and equivalent to the next lower grade.

6.338.1.6.3
(10-11-2024)

**Education and
Experience
Requirements for the
GS-0905 (Estate Tax)
Attorneys**

- (4) Standardized competencies have not been developed for all attorney positions. Specific competencies should be developed based on the position to be filled as appropriate.
- (1) The minimum education requirement for the GS-0905-9 (Estate Tax) Attorney position is the first professional law degree (LL.B. or J.D.).
- (2) The minimum education and experience requirements for the GS-0905-11 (Estate Tax) Attorney position are all of the following:
 - a. GS-9 requirement plus one year of professional legal experience.
 - b. GS-9 requirement plus the LL.M., which requires, one full year of graduate study.
 - c. GS-9 requirement plus successful completion of a minimum of 24 semester hours (or 36 quarter hours) in accounting and auditing subjects at a member or associate member school of the American Association of Collegiate Schools of Business, or at a residential school above the high school level.
 - d. GS-9 requirement plus the possession of a certificate as a Certified Public Accountant obtained through written examination in a State, Territory, or the District of Columbia, provided the certificate number, date, place of issuance, and whether the certificate was obtained through written examination are clearly stated in the application.
- (3) Applicants may also qualify for the GS-0905-11 (Estate Tax) Attorney position if the LL.B. or J.D. is acquired, and the applicant's record shows superior law student work or activities, as demonstrated by one of the following:
 - a. Academic standing in the upper third of the law school graduating class.
 - b. Work or achievement of significance on the law school's official law review.
 - c. Special high-level honors for academic excellence in law school, such as election to the Order of the Coif.
 - d. Winning of a moot court competition or membership on the moot court team which represents the law school in competition with other law schools.
 - e. Full-time or continuous participation during at least one school year in a legal aid program. One-time, intermittent, or casual participation does not meet this requirement.
 - f. Summer law office clerk experience which involved legal or quasi-legal, not clerical, work.
 - g. Other equivalent evidence of clearly superior achievement.
- (4) Minimum education and experience requirements for positions above GS-11 are the requirements for the next lower grade, plus one-year experience in Federal Estate Tax work at, or comparable to the next lower grade.
- (5) When all the following conditions are met, certain experience gained in the IRS may also be accepted as qualifying for the GS-0905 (Estate Tax) Attorney positions, GS-11 and GS-12.
 - a. Employee's educational attainments, or experience, or combination of the two, substantially exceed those required at the next lower grade under these standards and clearly indicate ability to perform work of the type to be assigned. Such education and/or experience (e.g., as a Revenue Agent, Special Agent, Revenue Officer, or Supervisory Tax Technician)

must be evaluated on its individual merit with respect to the duties, degree of independence, and responsibility typical of the level of the position to be filled.

- b. Employee meets the minimum requirements for appointment to the GS-0905 (Estate Tax) Attorney position (i.e., LL.B. or J.D. - plus admission to the bar of the type that authorizes the practice of law).
- c. Employee has a minimum of three years of professional or quasi-professional experience, at least six months of which must have been at the same grade level of the position to be filled.
- d. Employee has the background, ability, and interest to perform satisfactorily the duties of the position to be filled.
- e. If after a lateral appointment is made under the above conditions, the employee appointed will be expected to clearly demonstrate their ability to perform the work of their new position in a satisfactory and professional manner before they are promoted to a higher-graded GS-0905 (Estate Tax) Attorney position.

6.338.1.6.3.1
(10-11-2024)
**Duties, Knowledge,
Skills, and Abilities for
GS-0905 (Estate Tax)
Attorneys**

- (1) Attorneys (Estate Tax) generally determine the liability for federal Estate and Gift taxes. Successful performance as an Attorney (Estate Tax) requires the knowledge of and the ability to interpret and apply State and local laws in determining property or property interests included in a deceased person's estate and federal laws and regulations relating to estate and gift tax.
- (2) The Attorney (Estate Tax) must demonstrate all of the following:
 - a. Knowledge of business, financial and accounting, and property appraisal methods for the valuation of real and personal property and other property interests of the deceased person.
 - b. Ability to analyze numerous facts and allegations and determine their acceptability and completeness.
 - c. Ability to search for, locate and develop information from a wide variety of sources (legal documents and records, realtors, attorneys, accountants, members of the decedent's family, appraisers, etc.).
 - d. Ability to apply judgment and make decisions in determining liability for Federal Estate and Gift taxes while making proper legal references to court decisions, precedent, etc.
 - e. Skill in oral and written expression to report, explain and convince others with regard to all significant findings.
 - f. Effectiveness in personal contacts.

6.338.1.6.3.2
(10-11-2024)
**Standard Oral Interview
for GS-0905 (Estate Tax)
Attorneys**

- (1) Candidates who meet the minimum education requirements will be required to report for an interview to determine whether they possess the personal qualities essential for successful performance in the position. The interview findings will be based on the observance and evaluation of highly important personal characteristics. (The final rating on the interview will not take into account the applicant's technical knowledge of a subject or employment history.)
- (2) Notice will be given in advance of the date and place of the standard interview. Candidates may be required to pay their own expenses for any travel necessary for these interviews.

- (3) Only those applicants who affirmatively demonstrate the personal qualities necessary for successful performance of the duties of the position will be determined eligible for appointment.

6.338.1.6.3.3
(10-11-2024)
**Qualification Inquiry for
GS-0905 (Estate Tax)
Attorneys**

- (1) A qualification inquiry by means of personal investigation or by voucher may be conducted during the rating process.
- (2) The inquiry is designed to secure information needed to assist in the determination of the quality level of the applicant's experience, general suitability for federal employment, and the appropriate number of bonus points to be assigned.
- (3) For the inquiry at least three individuals, who have personal knowledge of the applicant's work or educational background, will be contacted. Current supervisors will not be contacted if the applicant indicates that such contact shall not be made. If less than three individuals are available, an explanation of the fact will be entered in the record.

6.338.1.7
(10-11-2024)
**Determining the Normal
Line of Progression**

- (1) In some instances, there may not be a position one grade lower in the normal line of progression or the organization may not have a position that is one level lower than the position to be filled. In such instances, for internal placement actions only, one year of specialized experience equivalent to the second lower level within the organization is creditable. For outside applicants (i.e., those without current or prior federal competitive or excepted service), one year of specialized experience equivalent to at least the next lower level is required. This guidance is based on the OPM General Schedule Qualification Policies, Section 5, 3(o). In determining whether there is a position at the next lower level in the normal line of progression, the organizational structure is considered. The organizational structure is defined as the organizational entity under the immediate supervisory position. This provision addresses positions properly classified within existing organizations:
 - a. If a position to be filled is supervisory, the organizational entity is the unit directly under that supervisory position. Within this entity, any position one grade lower and directly subordinate to the supervisory position is in the normal line of progression, if the experience in the subordinate position is qualifying for the position (e.g., a Unit Manager position is vacant, the positions within that Unit constitute the organizational entity, or a Section Chief position is vacant, the positions within that section constitute the organizational entity).
 - b. If the position to be filled is non-supervisory, the organizational entity is the unit under the immediate supervisor of the position to be filled. Within this entity, any position one grade lower than the position to be filled is in the normal line of progression if the experience in the subordinate position is qualifying for the position to be filled.
 - c. Though a position may exist in the next lower level within an organization, the position must also be qualifying for the position to be filled. If it is not, then a second lower banded/graded position may be used.
- (2) Based on the OPM, General Schedule Qualification Policies, Section 5, 3(n): One-year specialized experience provision for banded positions--If groups of positions have been placed in pay or grade bands that group two or more GS grades together, HCO, TA, PEO will need to define the type and level of experience required to perform the work of the position to be filled. Positions in the

Department Manager (DM) and Senior Manager (SM) paybands are defined by supervisory KSAs. The level of experience required to perform the work of the position to be filled is determined by the placement in the organization, within the payband, and the level of progressively responsible experience in the managerial field. Applicants need only one year of the identified experience, either equivalent to a lower level within the band or to the next lower-level band. Employees entering a position in a payband that encompasses a single GS grade or two or more GS grades must:

- a. Have at least one year of specialized experience equivalent to the next lower payband or grade; and
 - b. Meet the required quality and level of experience to be eligible to compete for jobs in the next higher-level payband.
- (3) Below are examples of qualification determinations when there is no position at the next lower level in the normal line of progression within an organizational structure:
- *Example 1:* The business unit has a vacant Frontline Manager (FM) IR-0332-06 (FM-12) position in the Mainframe Operations Branch. There is no intervening IR-07 (FM-11) or GS-11 in the normal line of progression in the Mainframe Operations Branch. An IR-0332-08 (FM-10) can be promoted to the IR-0332-06 (FM-12) position, provided they have one year of specialized experience equivalent to the IR-08.
 - *Example 2:* The business unit has a vacant IR-0962-07 (FM-11) position in the Accounts Management Operations Unit. There is no intervening IR-08 (FM-10) or GS-10 in the normal line of progression in the Accounts Management Operations Unit. A Lead GS-0962-9 can be promoted to the IR-0962-07 (FM-11) position, provided they have one year of specialized experience equivalent to the IR-09.
 - *Example 3:* An IR-09 (FM-09) applies for a vacant IR-0340-02 DM position (encompasses GS-11, 12, and 13) located in the Compliance Services Operations Department. To qualify the IR-09 (FM-09) must possess one-year of specialized experience equivalent to next lower level of the IR-0340-02 position, which would be IR-08 (FM-10) or GS-10. However, there is no intervening IR-08 or GS-10 in the normal line of progression under the DM position. The IR-09 (FM-09) is eligible and can be promoted into the vacant IR-0340-02 DM position provided they meet the specialized experience and the quality and level of experience required to compete at the next higher-level payband.

6.338.1.8
(10-11-2024)
**Qualifications for IRS
Payband System
Positions**

- (1) As required by 5 USC 9509(b)(3), employees covered under the IRS Payband System are to be treated as if they are GS employees for the purpose of applying other laws and regulations governing GS employees, except as otherwise provided in 65 FR 79433, OPM Criteria for IRS Broadbanding Systems. The IRS Payband System covers the SM, DM, and FM paybands as indicated in IRM 6.959.1.4, IRS Payband System Structure.
- (2) In accordance with the OPM General Schedule Qualification Standards, Supervisory Guide, employees must demonstrate in their work experience and/or training that they possess the ability to perform successfully the duties of a specific supervisory position and must demonstrate the ability to acquire the particular knowledge, skills and competencies for successful performance.

- (3) TIG requirements do not apply under the IRS Payband System. Time-in-band is not applicable.

6.338.1.8.1
(10-11-2024)
Specialized Experience

- (1) Movement from one payband to another payband, 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 KSAs/competencies necessary for successful job performance and is typically in or related to the work of the position to be filled.

6.338.1.8.2
(10-11-2024)
Management Selection Program for Payband Positions

- (1) IRM 6.335.1.18, Management Selection Program (MSP), outlines the competitive process for employees who apply for IRS Payband positions through the MSP process. HCO, TA, HOPs must follow this guidance for selection of all temporary and permanent managers (except Executives) Servicewide who apply through MSP.

6.338.1.9
(10-11-2024)
Maximum Entry Age Restrictions

- (1) 5 USC 3307(d) prohibits the establishment of a maximum entry age for federal positions, except as provided below.
 - a. 5 USC 3307 authorizes the head of an agency to establish a maximum entry age for original appointment to positions of law enforcement officers or firefighters; and
 - b. 29 USC 633(a) permits agencies to establish a maximum age requirement only in instances where they have proven to the Equal Employment Opportunity Commission that age is a bona fide occupational qualification necessary for the performance of the duties of a particular position.
- (2) 5 USC 3312(a)(1) requires federal agencies to waive maximum age rules for veterans' preference eligible applicants unless the age requirement is essential to the performance of the work.
 - a. Treasury has determined that individuals selected for Criminal Investigator or law enforcement positions will not exceed a maximum age entry requirement of 36 years of age on the date of their selection. The date immediately preceding the individual's 37th birthday will be the final date for selection. Preference eligibles described in (2) above are allowed to apply and be considered regardless of age.
- (3) The Land Management Workforce Flexibility Act codified in 5 USC 9602, requires that the maximum entry age be waived for land management eligibles unless the agency can prove that age is essential to the duties being performed.
 - a. Treasury has determined that maximum entry age must be waived for land management eligibles for Criminal Investigator or law enforcement positions and applied the same as preference eligible veterans as indicated in (2)(a) above. Land management eligibles are allowed to apply and be considered regardless of age.

6.338.1.10
(10-11-2024)
Physical and Medical Standards (General)

- (1) Information pertaining to medical and physical qualifications required of certain occupations to include motor vehicle operators can be located in IRM 6.339.1, Medical Qualification Determination Requirements, 5 CFR 339, and 5 CFR 930.

Exhibit 6.338.1-1 (10-11-2024)**Annual Certification to Practice Law**

ANNUAL CERTIFICATION TO PRACTICE LAW
It is the obligation of every manager who supervises attorneys, GS-0905, to ensure that attorneys annually provide documentation that they are eligible to practice as a federal attorney. It must be verified that documentation was received no later than July 31st of each year.
EMPLOYEE CERTIFICATION:
Employee's signature/date: _____
MANAGER CERTIFICATION:
I certify that _____ (insert employee's name) presented documentation supporting eligibility to practice as a federal attorney by July 31st of this year.
Manager's printed name/position title: _____
Manager's signature/date: _____

