



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.340.1

AUGUST 4, 2025

EFFECTIVE DATE

(08-04-2025)

PURPOSE

- (1) This transmits revised IRM 6.340.1, Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent) to comply with January 2025 Executive Orders and Office of Personnel Management (OPM) guidance.

MATERIAL CHANGES

- (1) This IRM 6.340.1, Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent) has been updated to comply with January 2025 Executive Order and OPM guidance.
- (2) IRM 6.340.1.1 Program Scope and Objectives has been updated with correct information.
- (3) IRM 6.340.1.1.2 Authority has been updated to include appropriate statutes, regulations and other sources.
- (4) IRM 6.340.1.4.(4) updated to reference the Seasonal Employment Agreement Form 8506-A.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.340.1, issued November 3, 2023.

AUDIENCE

All business units

Max R. Wyche
acting IRS Human Capital Officer

6.340.1

Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)

Table of Contents

6.340.1.1 Program Scope and Objectives

6.340.1.1.1 Background

6.340.1.1.2 Authority

6.340.1.1.3 Roles and Responsibilities

6.340.1.1.4 Program Management and Review

6.340.1.1.5 Program Controls

6.340.1.1.6 Terms and Definitions

6.340.1.2 Seasonal Employment

6.340.1.3 IRS Part-Time Career Employment Program

6.340.1.3.1 Program Coverage

6.340.1.3.2 Advantages

6.340.1.3.3 Other Program Information

6.340.1.3.4 Job-Sharing

6.340.1.3.5 Human Resource Capital Planning

6.340.1.1
(08-04-2025)
Program Scope and Objectives

- (1) **Purpose:** IRM 6.340.1 provides Servicewide policy, standards, requirements, and guidance relating to the administration of other than full-time employment.
 - a. This IRM must be read and interpreted in accordance with pertinent law, Government-wide regulations, Treasury Human Resources Directives, and applicable case law. All previous official Servicewide policy, formerly contained in memoranda, guides, and other documents are incorporated into this IRM, if current and applicable.
 - b. The Federal Employees Part-Time Career Employment Act of 1978 was established to continually provide career part-time employment opportunities and to provide management the flexibility to maximize the use of human capital. Title 5 USC 3401-3403 provides the foundation for agencies to establish a part-time career opportunity program. The Department of Treasury delegated IRS responsibility for establishing and maintaining a part-time career program.
 - c. This IRM describes less than full-time career employment and the IRS Part-time Career Employment Program, which applies to all IRS organizational components and employees, unless otherwise stated.
- (2) **Audience:** Unless otherwise indicated, the policies, authorities, procedures, and instructions contained in this IRM apply to all business units. Bargaining unit employees should review negotiated agreement provisions relating to subjects in this IRM. Should any of these instructions conflict with a provision of a negotiated agreement, the agreement prevails.
- (3) **Policy Owner:** Human Capital Office, Policy Office
- (4) **Program Owner:** Human Capital Office (HCO)
- (5) **Primary Stakeholder:** HCO, Office of HR Operations (OHRO), Talent Acquisition (TA), Program Execution Office (PEO), and Strategic Recruitment and Hiring Services, and Hiring Operations (HOps)

6.340.1.1.1
(08-04-2025)
Background

- (1) This IRM is part of the Servicewide effort to provide IRS Human Resources (HR) practitioners with the most current policies and procedures for Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent).

6.340.1.1.2
(08-04-2025)
Authority

- (1) This IRM supplements policies and requirements and must be read in conjunction with cited authorities.
- (2) **Statutes:** *United States Code (USC)*
 - 5 USC, Chapter 34, Part-time Career Employment Opportunities
 - 5 USC, Chapter 55, Pay Administration
 - 5 USC, Chapter 61, Hours of Work
 - 29 USC, Chapter 8, Fair Labor Standards
- (3) **Regulations:** *Code of Federal Regulations*
 - 5 CFR Part 315, Career and Career Conditional Employment
 - 5 CFR Part 340, Other Than Full-Time Career Employment (Part-Time, Seasonal, and Intermittent)
 - 5 CFR Part 531, Pay Under the General Schedule
 - 5 CFR Part 610, Hours of Duty

6.340 Other Than Full-Time Career Employment

- *5 CFR Part 630, Absence and Leave*

(4) **Other Sources:**

- *Office of Personnel Management (OPM), General Schedule Qualification Standards*
- *National Agreement between IRS and National Treasury Employee Union (NTEU)*

6.340.1.1.3
(08-04-2025)
Roles and Responsibilities

- (1) The Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for other than full-time employment.
- (2) The HCO, Office of Human Resources Strategy & Transformation (OHRST), Policy and Audits is responsible for policy development and updates of this IRM and advises customers on HR policy.
- (3) The HCO, OHRO, TA, PEO is responsible for policy application and compliance of this IRM.

6.340.1.1.4
(11-06-2023)
Program Management and Review

- (1) Accountability assessments are conducted and may include a comprehensive review of the entire program, or it may focus on one or several specific program areas identified

6.340.1.1.5
(11-06-2023)
Program Controls

- (1) Program controls are outlined in IRM 6.10.1, Agency Accountability Systems for program oversight requirements.

6.340.1.1.6
(11-06-2023)
Terms and Definitions

- (1) **Seasonal Employment** - Annually recurring work periods of less than 12 months each year. Seasonal employees are permanent employees who are placed in non-duty/non-pay status and recalled to duty in accordance with pre-established conditions of employment.
- (2) **Intermittent Employment** - Employment without a regularly scheduled tour of duty. An intermittent work schedule is appropriate only when the nature of the work is sporadic and unpredictable so that a tour of duty cannot be regularly scheduled in advance.
- (3) **Part-Time Career Employment**- Regularly scheduled work from 16 to 32 hours per week performed by an employee with an appointment in Tenure Group I or II as defined in 5 CFR 340.202 and who was employed on a part-time basis on or after April 8, 1979.
 - a. Hours may temporarily change for up to two consecutive weeks, if necessary, to meet the needs of the organization's workload requirements, training, and the mission of the Service, but the employee's schedule must remain at 32 hours per week or less.
 - b. An agency may permit an employee who has an appointment in Tenure Group I or II to perform regularly scheduled work from 1 to 15 hours per week under the exception contained in 5 CFR 340.202(b) and the authority in 5 USC 3402(a)(3).
- (4) **Mixed Tour of Duty** - A work schedule that may be changed from full-time, part-time, or intermittent to accommodate workloads.

- a. The term “part-time career employment” does not apply to employees with appointments in Tenure groups I or II who work under mixed tours of duty.
- b. For this purpose, a mixed tour of duty consists of annually recurring periods of full-time, part-time, or intermittent service as long as the employee does not work part-time more than six pay periods per calendar year.

6.340.1.2
(08-04-2025)
Seasonal Employment

- (1) Seasonal employment is a work schedule, not an appointment type. Seasonal employment is appropriate when the work recurs predictably year-to-year and is expected to last at least six months during a calendar year. The season must be defined as closely as possible so that an employee will have a reasonably clear idea of how much work can be expected. A seasonal employment agreement (*Form 8506, Seasonal Employment Agreement*) must be executed between management and the seasonal employee prior to the employee’s entering on duty in accordance with 5 CFR 340.402(c).
- (2) The IRS may assign seasonal employees to other seasonal work in lieu of releasing the employee during the projected layoff period. 5 CFR Part 340 provides for the placement of seasonal employees who have completed the season for which they were hired into other seasonal positions. Employees may be reassigned at the end of the first season to another position with a different season and a new seasonal employment agreement.
- (3) The movement of employees to provide continued employment might result in 12 months or more of continuous employment. Employees are allowed to work more than one season provided they have completed the season for which they were hired. The following applies to extended seasons and is subject to merit promotion procedures:
 - a. Movement to a higher graded position, or
 - b. Movement to a position with promotion potential.
- (4) Managers should complete an addendum to the seasonal employment agreement that spells out the new season and position. The addendum *Form 8506-A, Addendum Seasonal Employment Agreement*, should be attached to the original agreement and filed with the employee’s manager.
- (5) The Service’s other than full-time workforce has typically been career-conditional appointments with a seasonal work schedule. Seasonal work schedules can also be used with temporary and term appointments. Less than full-time employment encompasses work schedules that are seasonal, part-time, intermittent, or mixed tours of duty.
- (6) It is important to note that if a career/career-conditional seasonal employee has continuously worked in the same position for 10 or more months, management will review the position to determine if the seasonal work schedule is appropriate for the position in the future. If it is determined the work schedule of the position should be made non-seasonal, management will convert the seasonal position to a year-round position not subject to release and recall.

6.340.1.3
(08-04-2025)

**IRS Part-Time Career
Employment Program**

- (1) The IRS Part-time Career Employment Program provides part-time career employment opportunities to the maximum extent possible based on resources and mission requirements for positions up to the GS-15 or equivalent, including payband positions as determined by each business unit. Business units establish goals and timetables to determine the availability of part-time employment opportunities.
- (2) The program is administered without regard to race, color, religion, national origin, sex, politics, marital status, age, disabilities, personal favoritism, membership or non-membership in an employee organization, or activity or office in an employee organization.
- (3) The program is used in conjunction with the negotiated National Agreement between the IRS and the NTEU.

6.340.1.3.1
(11-03-2009)

Program Coverage

- (1) Part-time employment is not limited to specific positions. Management may fill any position on a part-time basis when the arrangement meets the needs of the organization and the mission of the Service. The Program covers encumbered positions with a regularly scheduled tour of duty of 16-32 hours a week in either the competitive or excepted service of Tenure Group I or II.

6.340.1.3.2
(11-03-2009)

Advantages

- (1) Recruiting for part-time career employees enables management to plan and meet the workload needs of the operation. For example, sites scheduled to ramp down within the next few years might consider using part-time or seasonal temporary or term appointments, with not-to-exceed dates that precede the ramp down dates.
- (2) Permanent part-time employment also provides for employees:
 - a. Gradual transition into retirement for retirement eligibles.
 - b. Employment opportunities to individuals with disabilities.
 - c. Employment opportunities to others who require a reduced work week.
 - d. Employment opportunities to parents who need to balance family responsibilities with the need for additional income.
 - e. Employment opportunities for students who must finance their own education or vocational training.

6.340.1.3.3
(11-03-2009)

**Other Program
Information**

- (1) Part-time employment opportunities must be clearly stated in the vacancy announcement and on external public vacancy announcements. When positions have been identified as part-time, management should permit employees to request and receive consideration to change from full-time to part-time whenever feasible as long as the part-time position is at the same grade and has no promotion potential higher than the full-time position. This is considered a non-competitive action.
- (2) Employees in covered positions must meet qualification and eligibility requirements in accordance with the Office of Personnel Management Operating Manual for Qualification Standards for General Schedule Positions.
- (3) Part-time employees have the same rights as full-time employees in actions relating to discipline or performance. Adverse and performance-based actions include suspensions of more than 14 days, removals, furloughs and reduction in grade.

- (4) An involuntary reduction in the tour-of-duty for part-time employees is an adverse action; accordingly, care should be taken in setting the tour-of-duty at a level that can be maintained throughout the year.
- (5) A full-time employee is not required to accept a part-time position as a condition of continued employment.
- (6) Part-time and part-time job-sharing employees have assignment rights only to part-time positions and compete separately from full-time employees during reduction-in-force. Full-time employees have assignment rights only to full-time positions and cannot displace a part-time employee.
- (7) Temporary increases in the work hours for part-time employees may be effective for no more than two pay periods. These temporary increases do not require documentation with a Standard Form 50 (SF-50), Notification of Personnel Action. Increases which will extend beyond two pay periods are considered changes in the tour-of-duty and should be documented on the SF-50 with an appropriate Not to Exceed (NTE) date.
- (8) Employees should be notified of the following when applying for part-time positions.
 - a. The government contribution for the health benefit premium is prorated. For example, a part-time employee who has a 20 hour work week will receive one-half (20 hours/40 hours) of the normal government contribution.
 - b. In determining qualifications, part-time employment is credited based on the relation it bears to the normal work week (40 hours per week). That is, an employee who has one year of experience at 20 hours per week will receive credit for six months of experience.
 - c. In determining eligibility requirements and eligibility for a within-grade increase, part-time employment is credited on a calendar basis. That is, it is credited at the same rate as full-time employment.
- (9) Employees participating in the Part-Time Career Employment Program are entitled to earn overtime pay, compensatory time, leave for religious observance, holiday pay or other rights in accordance with applicable law and regulations. Overtime rates apply only to hours in excess of eight hours in a day or 40 hours in a week.

6.340.1.3.4 (11-03-2009) **Job-Sharing**

- (1) Job-sharing is covered under the Part-time Employment Program since the schedules of two part-time employees are arranged to cover the duties of a single full-time position. It provides an opportunity for employees to work part-time when management has determined that the position requires full-time coverage. Any position may be filled by a single part-time employee or more than one part-time employee when the arrangements meet the needs of the IRS.
- (2) Job-sharing flexibility provides:
 - a. Coverage during another job-share employee's absence.
 - b. Extra hours of work to be performed when there are unexpected workloads.
 - c. Opportunities for job-share employees to build individual strengths.

- (3) Though more than one employee may share the responsibility for the same position, each employee participating in job-sharing is required to have their own:
- a. Performance plan,
 - b. Critical job elements, and
 - c. Evaluation of their performance relating to the performance standards.

6.340.1.3.5
(11-03-2009)

**Human Resource Capital
Planning**

- (1) Each business operating division's workforce planning process should include the use of part-time and job-sharing positions when it is in the best interest of the organization. Consideration should be given to:
- Workload fluctuations,
 - Employment ceilings and budgetary considerations,
 - Size of the workforce,
 - Turnover rate and employment trends,
 - Vacant positions and availability of qualified applicants willing to work part-time,
 - Potential for improving service to the public, and
 - Other local needs.