



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.350.1

NOVEMBER 24, 2023

EFFECTIVE DATE

(11-24-2023)

PURPOSE

- (1) This transmits revised IRM 6.350.1, Job Abolishment Procedures - Non-Reduction in Force (RIF).

MATERIAL CHANGES

- (1) Subsection 6.350.1.1 - Changed to Program Scope and Objectives.
- (2) Subsection 6.350.1.1.1 - Updated for clarity.
- (3) Subsection 6.350.1.1.2 - Added authorities in one section versus throughout the IRM.
- (4) Subsection 6.350.1.1.3 - Updated section for clarity.
- (5) Subsection 6.350.1.1.4 - Added acronyms in one section that are used throughout the IRM.
- (6) Subsection 6.350.1.1.5 - Updated definitions per regulations and policies.
- (7) Subsection 6.350.1.2 - Updated guidance for clarity and removed redundancies that were in other section of the IRM.
- (8) Subsection 6.350.1.3 - Clarified the Job Abolishment Process when outside of Reduction in Force (RIF).
- (9) Subsection 6.350.1.4 - Updated guidance for clarity and removed redundancies that were in other section of the IRM.
- (10) Subsection 6.350.1.5 - Changed the Title and updated section based and rules and regulations.
- (11) Subsection 6.350.1.6 - Clarified guidance per rules and regulations.
- (12) Subsection 6.350.1.7 - Changed the title and clarified guidance on abolished positions with a VSIP offer.
- (13) Subsection 6.350.1.7.1 - Changed the title and clarified guidance on abolished position without a VSIP offer.
- (14) Exhibit 6.350.1-1 - Revised Specific Written Notice of Job Abolishment Letter - Without Offer.
- (15) Exhibit 6.350.1-2 Revised Specific Written Notice of Job Abolishment Letter With a Change to a Lower Grade/Band Offer with-in Two Grade/Band Levels per policy and regulation.
- (16) Exhibit 6.350.1-3 - New letter added for Specific Written Notice of Job Abolishment With a Change to a Lower Grade/Band Offer more than Two Grade/Band Levels (Not Reasonable Offer) per policy and regulation.

EFFECT ON OTHER DOCUMENTS

This guidance supersedes the guidance provided in IRM 6.350.1, dated August 1, 2013.

AUDIENCE

All business units

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IRS Human Capital Officer

6.350.1

Use of Non-Reduction in Force (RIF) Job Abolishment Procedures

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6.350.1.1
(11-24-2023)
Program Scope and Objectives

- (1) **Purpose.** This IRM applies only to non-RIF (Reduction in Force) job abolishment procedures. Job abolishment involving RIF procedures are outside the scope of this IRM. The guidance applies to competitive service employees in tenure groups 1 or 2 and in grade/bands GS-15 and below, IR-01 and below and equivalent.
- (2) **Audience.** Unless otherwise indicated, the policies, authorities, procedures and instructions contained in this IRM apply to all business units.
- (3) **Policy Owner.** The Human Capital Office (HCO).
- (4) **Program Owner.** The HCO, Office of HR Operations (OHRO), Talent Acquisition (TA) Division, Program Execution Office (PEO) is responsible for overseeing non-RIF job abolishment procedures.
- (5) **Primary Stakeholders.** The HCO, OHRO, TA Division, Employment Operations (EO) and the Strategic Talent Analytics and Recruitment Solutions (STARS) Office.

6.350.1.1.1
(11-24-2023)
Background

- (1) This IRM chapter applies to non-RIF job abolishment procedures only. Job abolishment involving RIF procedures are outside the scope of this policy.
- (2) This IRM applies to competitive service employees in tenure groups 1 or 2 and in grade/bands GS-15 and below and IR-1 and below, and equivalent. It does not apply to employees designated as Senior Executive Service (SES)-in-Waiting who are participants in the Candidate Development Program.
- (3) The IRM further defines the roles and responsibilities, documentation required, procedures, exception request and levels of approvals required when positions are requested to be filled that were abolished due to non-RIF procedures.

6.350.1.1.2
(11-24-2023)
Authority

- (1) **Laws - United States Code (USC)** at <https://uscode.house.gov>.
 - a. 5 USC Section 3403, Limitations at: <https://uscode.house.gov/browse/prelim@title5/part3/subpartB/chapter34&edition=prelim>.
 - b. 5 USC Section 3522, Agency Plans and Approval at: <https://uscode.house.gov/browse/prelim@title5/part3/subpartB/chapter35/subchapter2&edition=prelim>.
 - c. 5 USC Section 7513, Cause and Procedure at: <https://uscode.house.gov/browse/prelim@title5/part3/subpartF/chapter75/subchapter2&edition=prelim>.
 - d. 5 USC Section 7701, Appellate Procedures at: <https://uscode.house.gov/browse/prelim@title5/part3/subpartF/chapter77&edition=prelim>.
- (2) **Regulations - Code of Federal Regulations** at <https://www.ecfr.gov>.
 - a. 5 CFR Parts 330-604-609, Requirements for Agency CTAP Selection Priority at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-330?toc=1>.
 - b. 5 CFR Parts 353.106(c)(2), Personnel Actions During Employee's Absence and 353.209(b)(2), Retention Protections at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-353?toc=1>.

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- c. 5 CFR Parts 536.202, Optional Grade Retention and 536.302, Optional Pay Retention at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-536?toc=1>.
 - d. 5 CFR Part 576.102, Voluntary Separation Incentive Payment Implementation Plans at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-576?toc=1>.
 - e. 5 CFR Part 752.401, Subpart D - Regulatory Requirements for Removal, Suspension for More than 14 Days, Reduction in Grade or Pay or Furlough for 30 Days or Less, Coverage at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-752?toc=1>.
 - f. 5 CFR Part 831.503, Subpart E, Retirement Based on Involuntary Separation at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-831/subpart-E?toc=1>.
- (3) **Office of Personnel Management (OPM) CSRS/FERS Handbook, Chapter 44** at <https://www.opm.gov/retirement-services/publications-forms/csrsfers-handbook>:
- a. Chapter 44, Section 44A1.1-2(A), Discontinued Service Retirement, Definitions and Involuntary Service; Section 44A2.1-4(F), Conditions for Involuntary Separation, Condition, Job Abolishment, Identical Position and General Rule and Section 44A2.1-4(H), Conditions for Involuntary Separation, Condition, Job Abolishment, Identical Position and Procedures at: <https://www.opm.gov/retirement-center/publications-forms/csrsfers-handbook/>.
- (4) **Internal Revenue Manual (IRM)** at <https://irm.web.irs.gov/indexes/numerical/Default.aspx>:
- a. IRM 1.2.2, Servicewide Policies and Authorities and Servicewide Delegations of Authority
 - b. IRM 6.330.1, Recruitment, Selection and Placement
 - c. IRM 6.536.1, Grade and Pay Retention
 - d. IRM 6.752.2, Disciplinary Suspension and Adverse Action
- (5) **National Agreement (NA) Between the IRS and National Treasury Employees Union (NTEU), Document 11678** at <https://irssource.web.irs.gov/Lists/EmployeeRightsAndObligations/Display/Section.aspx?SectionName=4>:
- a. Document 11678, Article 15, Reassignments and Voluntary Relocations
 - b. Document 11678, Article 19, Reduction in Force and Mitigation Strategies
 - c. Document 11678, Article 20, Priority Placement Plan
 - d. Document 11678, Article 39, Adverse Actions
 - e. Document 11678, Article 41, Employee Grievance and Local Institutional Grievances
 - f. Document 11678, Article 51, Career Transition Assistance Plan (CTAP)
- Note:** Any reference to the NA within this IRM applies only to bargaining unit covered employees.
- (6) **Office of Management and Budget (OMB) Bulletin No. 97-02 - Voluntary Separation Incentives for Employees of Certain Federal Agencies** at https://www.whitehouse.gov/wp-content/uploads/2017/11/1997_OMB_Bulletin_No_97_02.pdf.

- (7) **OPM Form 1510, Certification of Agency Offer of Position and Required Documentation (for Discontinued Service Retirement Under CSRS or FERS)** at https://www.opm.gov/forms/pdf_fill/opm1510.pdf.
- (8) **The Office of Personnel Management's (OPM) Guide to Processing Personnel Actions, Rules 21 and 22 of Table 31-B of Chapter 31, Separations By Other Than Retirement** at <https://www.opm.gov/policy-data-oversight/data-analysis-documentation/personnel-documentation/processing-personnel-actions/gppa31.pdf>.

6.350.1.1.3 (11-24-2023) Roles and Responsibilities

- (1) The HCO Policy and Audits (P&A) Division develops policies related to human resources (HR), ensures internal compliance with established policies and advises customers on HR policy.
- (2) The servicing HCO TA Division, EO ensures non-RIF job abolishment procedures are accurately reflected in official documents such as Personnel Action Requests (PAR).
- (3) The IRS managers must use the non-RIF job abolishment procedures when they decide to abolish one or a group of positions for business-based reasons.
- (4) The HCO Labor/Employee Relations and Negotiations (LERN) Division provides advice to managers about adverse actions, appeal rights and grievances as they pertain to non-RIF job abolishment procedures and ensures such actions conform to current laws and regulations.

6.350.1.1.4 (11-24-2023) Commonly Used Acronyms

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

Acronym	Definition of Acronym
BeST	Benefits and Services Team
CFR	Code of Federal Regulations
CTAP	Career Transition Assistance Plan
DSR	Discontinued Service Retirement
EO	Employment Operations
ERC	Employee Resource Center
ERSP	Employment, Restructuring and Security Program Branch
HCB	Human Capital Board
HCO	Human Capital Office
HR	Human Resources
ICTAP	Interagency Career Transition Assistance Plan
IRM	Internal Revenue Manual
IRS	Internal Revenue Service

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LERN	Labor/Employee Relations and Negotiations
MSPB	Merit Systems Protection Board
NA	National Agreement
NCAC	Non-Competitive Action Center
NTEU	National Treasury Employees Union
OHRO	Office of Human Resources Operations
OHRS	Office of Human Resources Strategy
OPM	Office of Personnel Management
P&A	Policy and Audit
PAR	Personnel Action Request
PEO	Program Execution Office
RIF	Reduction in Force
S&RS	Staffing and Restructuring Support Branch
STARS	Strategic Talent Analytics and Recruitment Solutions
VERA	Voluntary Early Retirement Authority
VSIP	Voluntary Separation Incentive Payment
USC	United States Code

6.350.1.1.5
(11-24-2023)

Terms and Definitions

- (1) **Business Unit** - The organization responsible for providing services, support, direction and oversight of all compliance, taxpayer services and enforcement programs and activities.
- (2) **Discontinued Service Retirement (DSR)** - Provides an immediate, possibly reduced, annuity for employees who are separated against their will and without their consent for reasons other than misconduct or delinquency. Under DSR, the key is the involuntary nature of the separation. Employees who are involuntarily separated, after declining a position that is more than two grade/band levels lower than their current grade/band level, may be eligible for DSR. Employees who are separated for misconduct are not eligible for DSR.
- (3) **Job Abolishment** - The actual termination of a position where the duties are eliminated entirely or combined with the duties of another position or positions. Job abolishment does not involve situations where:
 - a. There is no material change in official job duties and responsibilities,
 - b. The position has been redescribed to update duties which make the position description more current and does not affect the current series and grade (for example, pen and ink changes),
 - c. A paperwork transaction eliminates one position and creates another,
 - d. There is a change in title and/or series only,
 - e. A successor position can be identified or

- f. The position being abolished is identical to other positions not being abolished.
- (4) **Local Commuting Area** - A geographic area that constitutes one area for employment purposes. It includes any population center (or two or more neighboring ones) and the surrounding localities in which people live and can reasonably be expected to travel back and forth daily to their usual employment.
- (5) **Directed Reassignment** - The involuntary reassignment of an employee from one position to another within a post-of-duty, or from one post-of-duty to another, either within or outside the local commuting area, without promotion or demotion.
- (6) **Reasonable Offer** - Any offer of another position which meets all the following conditions:
 - a. The offer is in writing and includes a copy of the official position description of the position being offered,
 - b. The employee meets the qualification requirements for the position,
 - c. The local commuting area is the same as the abolished position (the offer can be outside the local commuting area if the employee signed a geographic mobility agreement as a condition of employment),
 - d. The tenure is equal to that of the abolished position,
 - e. The work schedule is the same as the abolished position and
 - f. The offered position is no lower than two grade/band levels below the employee's current grade/band level.
- (7) **Tenure Groups** - Refers to the period of time an employee has served under federal civilian employment. The tenure groups are:
 - a. **Tenure Group 1** - Includes employees serving under career appointments who either have completed initial appointment probation or are not required to serve initial appointment probation (competitive service) or permanent employees whose appointments carry no restriction or condition such as conditional, indefinite, specific time limitation or trial period.
 - b. **Tenure Group 2** - Includes employees serving under career-conditional appointments and under career appointments who are serving initial appointment probation (competitive service) or employees serving trial periods or whose tenure is equivalent to career-conditional appointment in the competitive service in agencies that have that type of appointment.
 - c. **Tenure Group 3** - Includes indefinite employees, employees under temporary appointments pending establishment of registers, employees under term appointments, employees in status quo and employees under any other non-status non-temporary appointments (competitive service) or an employee whose tenure is indefinite; that is, without specific time limitation but not actually or potentially permanent or with a specific time limitation of more than one year. This also includes employees who, even though currently under appointments limited to one year or less, have completed one year of current continuous employment under a temporary appointment with no break in service of one workday or more.
- (8) **Voluntary Change to a Lower Grade/Band** - An employee's acceptance of a formal (written) offer of a voluntary change to a lower grade/band within the

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employee's local commuting area that is no lower than three grade/band levels or intervals below the employee's position of record. Employees who accept such offers will be offered optional grade retention if they meet the regulatory criteria. If they do not meet the regulatory requirements for optional grade retention, they will be afforded optional pay retention. Acceptance of such an offer must be strictly voluntary.

- (9) **Voluntary Separation Incentive Payment (VSIP or Buyout)** - The OPM authorizes agencies that are downsizing or restructuring to offer lump-sum payments to employees who are in surplus positions or have skills that are no longer needed in the workforce as an incentive to separate voluntarily by resignation or retirement. Under VSIP, agencies may pay up to \$25,000, or an amount equal to the amount of severance pay to which an employee would be entitled,, whichever is less. The voluntary VSIP separation will often avoid an employee's involuntary separation by RIF or relocation, and/or it will create a placement opportunity to a surplus or displaced employee under 5 CFR Part 330, Subparts F and G.

6.350.1.2 (11-24-2023) Steps in the Job Abolishment Process

- (1) The business unit decides to abolish one or a group of positions for business-based reasons.
- (2) The business unit consults with their business-based HR professional staff point of contact (if applicable) and HCO PEO, Staffing and Restructuring Support Branch (HCO S&RS), for advice about job abolishment procedures and developing its business case. If job abolishment is applicable, HCO S&RS will work with the business unit throughout the steps of the job abolishment process.
- (3) The business unit submits the business case to request job abolishment(s) to HCO S&RS. HCO S&RS will coordinate the review of the business case with all relevant support functions. If the job abolishment affects other business units, the requesting business unit will brief HCO P&A Division and the IRS Human Capital Officer who will determine whether the business case will be shared with an executive reviewing body. The business case will include the reasons for the abolishment, way(s) in which the organizational structure, workflow, mission accomplishment, etc., will be enhanced by the elimination of the position(s). The business case will also include information about any job offers the business unit makes to the impacted employee(s).
- (4) The business unit consults with HCO S&RS about employee rights and entitlements and with the Labor/Employee Relations and Negotiations (LERN) division for advice about labor relations issues which require NTEU notifications.
- (5) If the circumstances support the use of non-RIF job abolishment procedures, impacted employees will be issued a job abolishment letter(s). Where actions are taken that will entitle bargaining unit employees to Career Transition Assistance Plan (CTAP) eligibility, the NTEU must be given advance notice of the action (please see Article 51 of the NA for bargaining unit procedures).

Note: See sample letters at Exhibit 6.350.1-1 and Exhibit 6.350.1-2.

- (6) The business unit is available to respond to questions from employees.

- (7) The business-based HR professional works with HCO S&RS to ensure the priority placement database is updated to assist the impacted employees with placement in appropriate positions wherever possible. To ensure that the IRS CTAP and Interagency Career Transition Assistance Plan (ICTAP) listings are properly maintained, the business unit will provide the appropriate OHRO database administrator with information regarding each job abolishment, job abolishment-related CTAP placement and job abolishment-related separation.
- (8) The business-based HR professional works with HCO S&RS to ensure the priority placement database is updated and initiates appropriate Personnel Action Requests (PARs) for each job abolishment (e.g., reassignment, voluntary change to a lower grade/band or DSR). The PARs are processed by the Non-Competitive Action Center (NCAC) and the Benefits and Services Team (BeST) provides retirement counseling.

6.350.1.3 (11-24-2023)

Job Abolishment - Outside the RIF Process

- (1) The business unit can abolish a position, outside of conducting a formal RIF, using one of the following options to place impacted employees:
 - a. **Option 1.** The business unit may directly reassign (at the same grade/band) within or outside the local commuting area to an impacted employee, which the employee can accept or decline. An employee who declines a directed reassignment will be subject to applicable removal procedures for failure to accept the directed reassignment.
 - b. **Option 2.** The business unit may offer an impacted employee a voluntary change to a lower grade/band position within their local commuting area that is no lower than three grade/band levels or three grade/band intervals below the employee's permanent position of record. An employee who accepts such an offer will be offered optional grade retention if they meet regulatory criteria. If the employee does not meet the regulatory criteria for optional grade retention, they will be afforded optional pay retention.
 - c. **Option 3.** The business unit may offer an impacted employee the opportunity to apply for DSR if the employee is eligible.
- (2) If the Job Abolishment does not meet the criteria in Options 1-3 in Paragraph (1) above, the business unit may abolish one or more positions by use of Voluntary Early Retirement Authority (VERA) and/or Voluntary Separation Incentive Payment (VSIP) to avoid the impact of involuntary personnel actions that may result through RIF procedures.

6.350.1.4 (11-24-2023)

Employee Offers

- (1) Employees who receive a notice of job abolishment without a specific offer is considered surplus (i.e., the position is being abolished and the employee receives no notice of a reassignment or change to a lower grade placement opportunity). Those who receive a notice of proposed removal for declining a directed reassignment outside the local commuting area are considered displaced employees. Both surplus and displaced employees are entitled to CTAP and ICTAP (see 5 CFR Part 330, Subparts F and G). See sample letters in Exhibits 6.350.1-1, 6.350.1-2 and 6.350.1-3.
- (2) When an employee accepts, in writing, a directed reassignment within the local commuting area, the employee is placed in the position represented by the offer and is ineligible for the CTAP and ICTAP.

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- (3) When an employee accepts, in writing, a directed reassignment outside the local commuting area and the employee has not signed a mobility agreement as a condition of employment:
 - a. The employee is placed in the position represented by the offer;
 - b. The employee is reimbursed for real estate and moving-related costs of the geographic relocation, if eligible; and
 - c. The employee is ineligible for CTAP and ICTAP.
- (4) When an employee declines, in writing, a directed reassignment within the local commuting area (e.g., same grade as the permanent position of record), the employee is subject to removal procedures for failure to accept the directed reassignment:
 - a. For employees who meet the definition of employee in 5 USC Section 7511, the declination results in the initiation of removal procedures under 5 CFR Part 752 and IRM 6.752.2.
 - b. The servicing LERN Office is contacted to initiate removal procedures.
 - c. The employee is ineligible for DSR and severance pay.
 - d. The employee retains CTAP eligibility until the employee separates from the IRS either voluntarily or involuntarily.
 - e. After separation, the employee is ineligible for placement under the ICTAP.
- (5) When an employee declines, in writing, a directed reassignment (e.g., same grade as the permanent position of record) outside the local commuting area, and the employee signed a mobility agreement as a condition of employment, the employee will be subject to removal procedures for failure to accept the directed reassignment:
 - a. For employees who meet the definition of employee under 5 USC Section 7511, the declination results in the initiation of removal procedures under 5 CFR Part 752 and IRM 6.752.2.
 - b. The servicing LERN Office is contacted to begin removal procedures.
 - c. The employee is ineligible for DSR and severance pay.
 - d. If circumstances in the organization change, the business unit may offer another directed reassignment, if one becomes available before the effective date of the removal.
 - e. The employee retains CTAP eligibility until the removal action has been processed.
 - f. After separation, the employee is ineligible for placement under the ICTAP.
- (6) When an employee declines, in writing, a directed reassignment (i.e., same grade/band as the permanent position of record) outside the local commuting area, and is not subject to a mobility agreement as a condition of employment, the employee will be subject to removal procedures for failure to accept the directed reassignment:
 - a. For employees who meet the definition of employee under 5 USC Section 7511, the declination results in the initiation of removal procedures under 5 CFR Part 752 and IRM 6.752.2.
 - b. The servicing LERN Office is contacted to begin removal procedures.

- c. If circumstances in the organization change, the business unit may offer another directed reassignment if one becomes available before the effective date of the removal.
 - d. The employee may be eligible for either DSR or severance pay, depending upon eligibility for an immediate annuity.
 - e. The employee retains CTAP eligibility until the employee separates from the IRS either voluntarily or involuntarily.
 - f. After the IRS has proposed the removal, the employee is eligible for placement under the ICTAP.
- (7) When an employee accepts, in writing, a voluntary change to a lower graded/banded position that is within their local commuting area and is no lower than three grade/band levels or intervals below their permanent position of record:
- a. The employee is placed in the position represented by the offer.
 - b. The business unit will offer the employee optional grade retention if the employee meets the regulatory criteria. If the employee does not meet the regulatory criteria for optional grade retention, the business unit will offer the employee optional pay retention (See IRM 6.536.1, Grade and Pay Retention).
 - c. The employee is ineligible for the CTAP on the date they voluntarily accept the lower graded/banded position.
- (8) If an employee declines, in writing, a voluntary change to a position that is more than two grade/band levels below their permanent position of record:
- a. The employee is not penalized for the declination (e.g., will not be perceived as having declined a reasonable offer since this document discusses only non-RIF job abolishment procedures). Employees must not be coerced into accepting a change to lower graded/banded positions. Such actions must be voluntary.
 - b. As circumstances in the organization change, the business unit may extend another offer if one becomes available.
 - c. The employee may be eligible for either DSR or severance pay depending upon the position and the employee's eligibility for an immediate annuity.
 - d. The employee continues to receive CTAP eligibility until the employee is placed in the new position, accepts DSR/voluntary retirement or otherwise separates.
- (9) If an employee's position is abolished, and a vacant position is available in the employee's same grade/band (or equivalent), organization and local commuting area and the employee is at least minimally qualified for the position, the business unit should consider offering the position to the employee. If the business unit chooses not to offer the position to the employee, the employee is still eligible for DSR if requirements are met.

6.350.1.5
(11-24-2023)
**Job Abolishment -
Removal from Service**

- (1) An employee who meets the definition of employee under 5 USC Section 7511 and who is removed under 5 CFR Part 752 due to circumstances related to abolishment of their position may appeal the removal to the MSPB. As an alternative to an appeal to the MSPB, a bargaining unit employee may appeal their removal, with the consent of the NTEU, to binding arbitration in accordance with the NA between the IRS and the NTEU. A bargaining unit, may elect, with the NTEU's consent, to invoke arbitration under the NA or appeal to

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the MSPB under 5 USC Section 7701, but not both. The business unit must inform the employee of their appeal rights and information pertaining to filing deadlines, filing procedures, etc.

- (2) If an employee is on military leave and their position is abolished, the IRS must reassign the employee to another position of like status and pay upon return to duty. An employee on military leave may not be demoted or separated from civilian service except for conduct or performance. If the employee performed military service for more than 30 days but less than 181 days, the employee may not be removed, except for conduct or performance, within six months of the employee's return to duty. If the military service was for more than 180 days, the employee may not be removed, except for conduct or performance, within one year after returning to duty. Please see 5 CFR Part 353.209(b).
- (3) Bargaining unit employees are reassigned pursuant to Article 15 of the NA. If a bargaining unit employee refuses a directed reassignment under circumstances requiring removal, the procedures in Article 39 of the NA will govern the amount of time required to effect the removal.
- (4) The steps outlined in IRM 6.752.2, in conjunction with any required steps for removal actions for bargaining unit employees, will govern the amount of time required to effect the removal.
- (5) Removal for failing to accept a directed reassignment outside the local commuting area, when there is no applicable mobility agreement, is a non-conduct, non-performance action, and is considered an involuntary action for the purposes of DSR or severance, if eligibility requirements are met.

6.350.1.6 (11-24-2023) **Abolished Procedures**

- (1) Abolished positions generally cannot be re-established or filled except as provided for in IRM Section 6.350.1.7 and Subsection 6.350.1.7.1.
- (2) This includes abolished positions identified in the VSIP Plan. Projected new positions to be filled in the same position in the same location (POD, City and State) as a position for which a buyout recipient separated must have been included in the VSIP implementation plan.

6.350.1.7 (11-24-2023) **VSIP Hiring Exception Process for Positions Previously Abolished Outside of RIF Procedures Where VSIP was Offered**

- (1) As with any planned reorganizations and restructuring, an organization may determine that *unanticipated* additional positions are required to meet mission requirements. The head of a business unit must obtain approval to reestablish a critical position that was abolished but not included in the new organization chart of the approved VSIP plan for 5 years after the VSIP is paid. Exception requests must be submitted to HCO S&RS. The following procedures are used to request additional/new positions that were not included in the OPM approved VSIP Plan:
 - a. Submit the request to the HCO S&RS. **Exhibit 6.350.1-4** is used to document the request and include, at a minimum, the following:

Item	Requirement
1	An explanation as to why the need for the position was not anticipated at the time the VSIP plan was submitted for approval (e.g., a business change and unanticipated workload) and
2	A justification regarding the critical business need for the VSIP plan hiring exception.

- (2) The IRS Human Capital Officer will coordinate all approvals with the Human Capital Board (HCB) to ensure that the IRS does not deviate significantly from the VSIP approval plan that formed the basis to offer incentives. Consideration will be given on a case-by-case basis. This approval process will provide the necessary IRS oversight of approved VSIP authority.

6.350.1.7.1
(11-24-2023)
**Process for Position
Previously Abolished
Outside of RIF
Procedures without
Offering VSIP**

- (1) When an employee has been placed in a new position due to position abolishment and the old position is reestablished within three years of the abolishment, the employee will be given the preference for placement back in the old position if the employee applies for such position within 15 days of receiving written notice (to be given by the IRS) of the reestablishment of the position. If such placement due to the job abolishment was to a position within the commuting area, the employee will be offered the right of first refusal back to the reestablished position. . If there are two or more applicants for a reestablished position, the most senior applicant using the IRS Entry on Duty (EOD) date, who meets the position requirements will have preference. Bargaining unit employees should refer to the NA, Article 15, regarding the reestablishment of abolished positions.

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Use of Non-Reduction in Force (RIF) Job Abolishment Procedures 6.350.1

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Exhibit 6.350.1-1 (01-26-2010)

Sample Specific Written Notice of Job Abolishment - Without Offer

DATE:

_____, XX XXXXX

Dear _____:

This is to advise you that your position of GS/IR-XXXX-XX, position description number XXXXXX located in [insert organization/location], is being abolished effective on or about Month DD, YYYY. *[Note to business unit: Select a date that is at least 110 days and not more than 180 days later than the date of this letter. Prior to sending the letter, begin working with your servicing LERN Specialist to observe the notices and timeframes involved in the job abolishment process.]* The position is being abolished due to restructuring of the XXXX Organization. We do not know at this time how the abolishment of your position will affect you, other than you will no longer occupy your present position. We will attempt to find a position to offer you at your same or lower grade, or offer you Discontinued Service Retirement (DSR), if you are eligible. If these options do not result in your placement or retirement, you could be removed from the Internal Revenue Service (IRS). We are advising you of your position abolishment at this time to assist you in your personal planning. You will be given advance notice if you are being separated or placed into another position.

Because of the abolishment of your position, you are designated as a surplus employee and are eligible for entitlements under the Career Transition Assistance Plan (CTAP).

CTAP entitles you to selection priority for positions within the Department of Treasury at or below your current grade/band of record for which you apply and are found to be well-qualified. Additional information on CTAP can be found at <https://irssource.web.irs.gov/Lists/Career%20Opportunities/DispItemForm.aspx?ID=35>. In addition, the IRS will provide you with a variety of career transition services, including outplacement assistance, training opportunities, etc., to assist you in obtaining a permanent position.

Please contact your servicing employment office or contact the Employee Resource Center (ERC) at 866-7HELP4U (866-743-5748) or TTY: 866-92-HELPU (866-924-3578) for additional information on placement services. You may also obtain information on how to contact the ERC through the IRS web page at <https://irsgov.sharepoint.com/sites/HCO/SitePages/HR%20Shared%20Services4.aspx>. You can locate your servicing employment office at <https://irsgov.sharepoint.com/sites/HCO/SitePages/TalentAcquisition82.aspx>.

If you: (1) are at least 50 years of age with 20 years of service or (2) have at least 25 years of creditable service (no age requirement), you may be eligible to apply for DSR. If you meet the requirements for DSR and wish to apply for this option, please complete the attached Discontinued Service Retirement (DSR) Reply Form and return it to _____ by Month DD, YYYY. You may contact a Retirement Specialist through the ERC in the manner described above. *[Note to business unit: When an employee accepts an offer of DSR, the servicing business-based HR professionals, or the person performing that function, must sign a completed OPM Form 1510, Certification of Agency Offer of Position and Required Documentation for Discontinued Retirement Under CSRS or FERS. The signed and dated Form 1510 must be included with the employee's DSR application when it is forwarded to OPM.]*

The IRS will attempt to place you into a continuing position for which you are qualified. However, if you qualify for and are offered a position within your local commuting area (or outside your local commuting area, if you signed a mobility agreement as a condition of employment) that is no lower than the equivalent of two grade/pay levels below your current grade or pay level, you will no longer be eligible to apply for DSR. If you elect to apply for DSR, the IRS will no longer attempt to place you into a continuing position.

6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)

Exhibit 6.350.1-1 (Cont. 1) (01-26-2010)
Sample Specific Written Notice of Job Abolishment - Without Offer

If you are removed by involuntary separation or resign after receiving a specific written notice of involuntary separation by a particular action effective on a particular date, you may be eligible for severance pay. You are not eligible for severance pay if, upon separation you are entitled to an immediate annuity, or if you declined a written offer within two grade or pay levels below your current grade or pay level.

Be assured that this job abolishment is in no way reflective of your performance or conduct as an IRS employee. Please take advantage of all opportunities provided to you.

If you have any questions concerning the abolishment of your position, please contact your manager or your servicing employment office.

Sincerely,

(Insert Name) _____

Director of (Insert Business Unit)

Attachment

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DISCONTINUED SERVICE RETIREMENT (DSR) REPLY FORM

Employee's Acceptance or Declination of Discontinued Service Retirement

A. Requirements for Discontinued Service Retirement (DSR):

An employee whose position has been abolished is eligible for DSR if they:

1. have 25 years of qualifying service, or
2. are at least age 50 with 20 or more years of qualifying service.

B. Please complete items 1 and 2, below.

1. Place an 'x' beside the response you wish to make:

- a. _____ Based on the information in A, above, I believe that I am eligible for DSR.
- b. _____ Based on the information in A, above, I believe that I am ineligible for DSR.

Complete section 2, below, **only if you placed an 'x' in item A. above.**

2. Place an 'x' beside the response you wish to make:

- a. _____ I am eligible for DSR, and I plan to apply for it. This is my acknowledgement to you, as you requested in your letter dated _____.
- b. _____ I am eligible for DSR, but I do not plan to apply for it. This is my acknowledgement to you, as you requested in your letter dated _____. I recognize that my declination of the opportunity to apply for DSR may subject me to involuntary removal and that my eligibility for CTAP selection priority will terminate on the date of my removal. I recognize that I will be eligible for ICTAP selection priority for 1 year after my removal.

Use of Non-Reduction in Force (RIF) Job Abolishment Procedures 6.350.1

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Exhibit 6.350.1-1 (Cont. 2) (01-26-2010)

Sample Specific Written Notice of Job Abolishment - Without Offer

(Employee's Name – Please Print)

(Employee's Signature) (Date)

=====

Note to employee: Please return a signed and dated copy of this form and the attached letter to the person who signed it by Month DD, YYYY.

6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)

Exhibit 6.350.1-2 (08-16-2013)**Sample Written Notice of Job Abolishment - With Offer of Voluntary Change to a Lower Grade/Band Within Two Grade/Band Levels of Permanent Position of Record (Reasonable Offer)**

DATE:

NAME

ADDRESS

CITY, STATE, ZIP

Dear _____:

This is to advise you that your position of GS-XXXX-XX, position description number XXXXXX, located in [insert organization/location], is being abolished effective on or about Month DD, YYYY. *[Note to business unit: Select a date that is at least 110 days but not more than 180 days later than the date of this letter. Prior to sending the letter, begin working with your servicing Labor Relations Specialist to observe the notices and timeframes involved in the job abolishment process. In addition, per IRM 6.335.1, Promotion and Internal Placement, dated June 6, 2023, selection through competition is required before a non-managerial employee can be placed in a managerial position.]* The position is being abolished due to the restructuring of the XXXX Organization.

We are offering you the position of _____ (insert title) _____, GS-XX-XXXX, position description number XXXXXX, located in (Branch), (Division), (Business Unit), (City), (State). This is an offer of a voluntary change to a lower grade/band within your local commuting area. If you accept this offer, you may be eligible for grade retention. If you accept this offer and do not meet the regulatory requirements for grade retention, you may be offered optional pay retention. Because the offered is within two grade/band levels of your current position, this offer is considered a "reasonable offer." As such, if you decline this offer, you will not be entitled to Discontinued Service Retirement (DSR) or severance pay in the event you are involuntarily separated as a result of the abolishment of your position.

You must inform me, in writing, of your acceptance or declination of this position by close of business on Month DD, YYYY. (See the Offer Reply Form, page 3.) As a result of the abolishment of your position, you are designated as a surplus employee and are eligible for entitlements under the Career Transition Assistance Plan (CTAP). The CTAP entitles you to selection priority for positions within the Department of Treasury at or below your current grade/band of record for which you apply and are found to be well-qualified. Additional information on the CTAP can be found at: <https://irssource.web.irs.gov/Lists/Career%20Opportunities/DispItemForm.aspx?ID=35>. In addition, the IRS will provide you with a variety of career transition services, including outplacement assistance, training opportunities, etc., to assist you in obtaining a permanent position. Any entitlements you have to the CTAP will cease if you are placed into a permanent or time-limited vacant position.

Please contact your servicing employment office or contact the Employee Resource Center (ERC) for additional information on CTAP at 866-7HELP4U (866-743-5748) or TTY: 866-92-HELPU (866-924-3578). You may also obtain information on how to contact the ERC through the IRS web page at <https://irsgov.sharepoint.com/sites/HCO/SitePages/HR%20Shared%20Services4.aspx>. You can locate your servicing employment office at <https://irsgov.sharepoint.com/sites/HCO/SitePages/TalentAcquisition82.aspx>.

Be assured that this job abolishment is in no way reflective of your performance or conduct as an IRS employee. Please take advantage of all opportunities provided to you.

If you have any questions concerning the abolishment of your position, please contact your manager or your servicing employment office.

Sincerely,

(Insert Name) _____

Use of Non-Reduction in Force (RIF) Job Abolishment Procedures 6.350.1

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Exhibit 6.350.1-2 (Cont. 1) (08-16-2013)

Sample Written Notice of Job Abolishment - With Offer of Voluntary Change to a Lower Grade/Band Within Two Grade/Band Levels of Permanent Position of Record (Reasonable Offer)

Director of (Insert business unit name)

Attachment

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OFFER REPLY FORM

Acceptance or Declination of an Offer of Voluntary Change to a Lower Grade/Band Within Two Grade/Pay Levels of Permanent Position of Record Made as a Result of Non-RIF Job Abolishment

=====

Acceptance of Voluntary Change to a Lower Grade/Band

I, _____, ACCEPT the position of _____.

(Printed Name)

I understand that my eligibility for CTAP will terminate on the date I accept this offer.

(Signature) (Date)

=====

Declination of Voluntary Change to a Lower Grade/Band

I, _____, DECLINE the position of _____.

(Printed Name)

I understand that my declination of this offer will not affect my eligibility for CTAP.

(Signature) (Date)

=====

Note to employee: Please return a signed and dated copy of this form and the attached letter to _____ by MM/DD/YYYY.

6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)

Exhibit 6.350.1-3 (11-24-2023)**Sample Written Notice of Job Abolishment - With Offer of Voluntary Change to a Lower Grade/Band More Than Two Grade/Band Levels Below Permanent Position of Record (Not Reasonable Offer)**

DATE:

NAME

ADDRESS

CITY, STATE, ZIP

Dear _____:

This is to advise you that your position of GS-XXXX-XX, position description number XXXXXX, located in [insert organization/location], is being abolished effective on or about Month DD, YYYY. *[Note to business unit: Select a date that is at least 110 days but not more than 180 days later than the date of this letter. Prior to sending the letter, begin working with your servicing Labor Relations Specialist to observe the notices and timeframes involved in the job abolishment process. In addition, per IRM 6.335.1, Promotion and Internal Placement, dated June 6, 2023, selection through competition is required before a non-managerial employee can be placed in a managerial position.]* The position is being abolished due to the restructuring of the XXXX Organization.

We are offering you the position of _____ (insert title) _____, GS-XX-XXXX, position description number XXXXXX, located in (Branch), (Division), (Business Unit), (City), (State). This is an offer of a voluntary change to a lower grade/band within your local commuting area. If you accept this offer, you may be eligible for grade retention. If you accept this offer and do not meet the regulatory requirements for grade retention, you may be offered optional pay retention. Because the offered position is more than two grades/levels lower than your current grade/pay level, the offered position is not considered a "reasonable offer." As such, if you decline this offer, you may be eligible for Discontinued Service Retirement (DSR) or severance pay in the event you are involuntarily separated as a result of the abolishment of your position.

If you: (1) are at least 50 years of age with 20 years of service or (2) have at least 25 years of creditable service (no age requirement), you may be eligible to apply for DSR. You may contact a Retirement Specialist through the Employee Resource Center (ERC) in the manner described below. In addition, if you are removed by involuntary separation or resign after receiving a specific written notice of involuntary separation by a particular action effective on a particular date, you may be eligible for severance pay.

You must inform me, in writing, of your acceptance or declination of this position by close of business on Month DD, YYYY. (See the Offer Reply Form, page 3, and Discontinued Service Retirement (DSR) Reply Form below, page 4.) *[Note to business unit: When an employee accepts an offer of DSR, the servicing business-based HR professionals, or the person performing that function, must sign a completed OPM Form 1510, Certification of Agency Offer of Position and Required Documentation for Discontinued Retirement Under CSRS or FERS. The signed and dated Form 1510 must be included with the employee's DSR application when it is forwarded to OPM.]*

As a result of the abolishment of your position, you are designated as a surplus employee and are eligible for entitlements under the Career Transition Assistance Plan (CTAP). CTAP entitles you to selection priority for positions within the Department of the Treasury at or below your current grade/band of record for which you apply and are found to be well-qualified. Additional information on CTAP can be found at <https://irsource.web.irs.gov/Lists/Career%20Opportunities/DispltemForm.aspx?ID=35>. In addition, the IRS will provide you with a variety of career transition services, including outplacement assistance, training opportunities, etc., to assist you in obtaining a permanent position. Any entitlement you have to CTAP will cease if you are placed into a permanent or time-limited vacant position.

Use of Non-Reduction in Force (RIF) Job Abolishment Procedures 6.350.1

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Exhibit 6.350.1-3 (Cont. 1) (11-24-2023)

Sample Written Notice of Job Abolishment - With Offer of Voluntary Change to a Lower Grade/Band More Than Two Grade/Band Levels Below Permanent Position of Record (Not Reasonable Offer)

Please contact your servicing employment office or contact the ERC to locate a Retirement Specialist or obtain additional information on CTAP at 866-7HELP4U (866-743-5748) or TTY: 866-92-HELPU (866-924-3578). You may also obtain information on how to contact the ERC through the IRS web page at <https://irs.gov.sharepoint.com/site/HCO/SitePages/HR%20Shared%20Services4.aspx>. You can locate your servicing employment office at <https://irs.gov.sharepoint.com/sites/HCO/SitePages/TalentAcquisition82.aspx>.

Be assured that this job abolishment is in no way reflective of your performance or conduct as an IRS employee. Please take advantage of all opportunities provided to you.

If you have any questions concerning the abolishment of your position, please contact your manager or your servicing employment office.

Sincerely,

(Insert Name) _____

Director of (Insert business unit name)

Attachment

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OFFER REPLY FORM

Acceptance or Declination of an Offer of Voluntary Change to a Lower Grade/Band More Than Two Grade/Band Levels Below Permanent Position of Record Made as a Result of Non-RIF Job Abolishment

=====

Acceptance of Voluntary Change to a Lower Grade/Band

I, _____, ACCEPT the position of _____.

(Printed Name)

I understand that my eligibility for CTAP will terminate on the date I accept this offer.

(Signature) (Date)

=====

Declination of Voluntary Change to a Lower Grade/Band

I, _____, DECLINE the position of _____.

(Printed Name)

I understand that my declination of this offer will not affect my eligibility for CTAP.

(Signature) (Date)

6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)

Exhibit 6.350.1-3 (Cont. 2) (11-24-2023)**Sample Written Notice of Job Abolishment - With Offer of Voluntary Change to a Lower Grade/Band More Than Two Grade/Band Levels Below Permanent Position of Record (Not Reasonable Offer)**

=====

Note to employee: Please return a signed and dated copy of this form and the attached letter to _____ by MM/DD/YYYY.

=====

DISCONTINUED SERVICE RETIREMENT (DSR) REPLY FORM

Employee's Acceptance or Declination of Discontinued Service Retirement

A. Requirements for Discontinued Service Retirement (DSR):

An employee whose position has been abolished is eligible for DSR if they:

1. have 25 years of qualifying service, or
2. are at least age 50 with 20 or more years of qualifying service.

B. Please complete items 1 and 2, below.

1. Place an 'x' beside the response you wish to make:

- a. _____ Based on the information in A, above, I believe that I am eligible for DSR.
- b. _____ Based on the information in A, above, I believe that I am ineligible for DSR.

Complete section 2, below, **only if you placed an 'x' in item A. above.**

2. Place an 'x' beside the response you wish to make:

- a. _____ I am eligible for DSR, and I plan to apply for it. This is my acknowledgement to you, as you requested in your letter dated _____.
- b. _____ I am eligible for DSR, but I do not plan to apply for it. This is my acknowledgement to you, as you requested in your letter dated _____. I recognize that my declination of the opportunity to apply for DSR may subject me to involuntary removal and that my eligibility for CTAP selection priority will terminate on the date of my removal. I recognize that I will be eligible for ICTAP selection priority for 1 year after my removal.

(Employee's Name – Please Print)

(Employee's Signature) (Date)

=====

Note to employee: Please return a signed and dated copy of this form and the attached letter to the person who signed it by Month DD, YYYY.

Use of Non-Reduction in Force (RIF) Job Abolishment Procedures 6.350.1

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Exhibit 6.350.1-4 (11-24-2023)

Exception to Hire Request Form - Hiring Exception Request to VSIP Approved Plan

This form must be completed when requesting to fill positions not included in your approved VSIP plan including:

- a. ☐ VSIP Authorization Number and
- b. ☐ Date VSIP Approved

Use the section below to submit your request. Information reflects current/future requested positions(s) and must include the following:

- a. ☐ Position Title
- b. ☐ Series/Grade
- c. ☐ POD (City/State where position is located)
- d. ☐ Number of positions
- e. ☐ Organizational Unit (Organization title and TIMIS organization structure (to level 5)
- f. ☐ **Purpose** for requesting an exception
- g. ☐ **Reason** why positions(s) was not anticipated at the time the VSIP plan was submitted for approval (e.g., unanticipated workload and business changes)
- h. ☐ **Justification** for the critical business need requiring an exception to the VSIP plan (attach additional sheet, if necessary)

Was a **Previous Buyout** offered for this same position, series, grade and geographical location?

- a. ☐ Yes
- b. ☐ No

If yes, provide location, position title, series and grade below:

☐ **Current and future organizational charts are attached (required).**

CERTIFICATION - Division Commissioner, Deputy Division Commissioner, or equivalent official

- ☐ I certify that the information provided above is accurate to the best of my knowledge
- ☐ Printed Name
- ☐ Title
- ☐ Signature
- ☐ Date

SECOND LEVEL REVIEW - Commissioner, Deputy Commissioner for Services and Enforcement; Deputy Commissioner for Operations Support

- ☐ I have reviewed the request and recommend approval of this request
- ☐ Not recommended
- ☐ Printed Name
- ☐ Title
- ☐ Signature
- ☐ Date

HCO Technical Review - Staffing and Restructuring Support Branch

- ☐ Recommend approval
- ☐ Not recommended

Comment:

6.350 Job Abolishment Procedures - Non Reduction in Force (RIF)

Exhibit 6.350.1-4 (Cont. 1) (11-24-2023)

Exception to Hire Request Form - Hiring Exception Request to VSIP Approved Plan

IRS Human Capital Officer

☐ Request has been approved

☐ Not recommended

☐ Printed Name

☐ Title

☐ Signature

☐ Date