



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.731.1

JULY 31, 2023

EFFECTIVE DATE

(07-31-2023)

PURPOSE

- (1) This transmits revised IRM 6.731.1, Suitability Determinations for Employment.

MATERIAL CHANGES

- (1) Applicable employment suitability subsections incorporated into IRM 6.731.1, Suitability Determinations for Employment from IRM 10.23.3, Personnel Security/Suitability for Employment and Personnel Security Operations. Some subsections were renumbered and retitled, and content rearranged to improve flow.
- (2) Applicable guidance about new hire eligibility and pre-employment review moved from IRM 6.731.1, Suitability Determinations for Employment, to IRM 6.332.2, New Hire and Pre-Employment Review.
- (3) IRM 6.731.1.1 Added internal controls from IRM 10.23.3 and updated content, including Authority; Roles and Responsibilities (added Defense Counterintelligence and Security Agency); Terms and Definitions; Related Resources.
- (4) IRM 6.731.1.2 Added guidance from IRM 10.23.3 for appointments that require a new investigation.
- (5) IRM 6.731.1.3 Added position risk designation guidance from IRM 10.23.3. Moved position risk level guidance to appropriate section and merged with content from IRM 10.23.3. Also added chart and examples of duties for the position risk levels; updated guidance about position risk level codes being documented on the Optional Form 8, Position Description, and the Request for Personnel Action; moved content on appointments subject to a new investigation to appropriate subsection; and added risk level for IT privileged access guidance from IRM 10.23.3.
- (6) IRM 6.731.1.4 Added and updated investigation requirement guidance from IRM 10.23.3, which includes investigative tiers, requests for investigations, change in risk level and reinvestigation requirements.
- (7) IRM 6.731.1.5 Added credit check guidance from IRM 10.23.3.
- (8) IRM 6.731.1.6 Added guidance for acceptance of prior investigations and determination from IRM 10.23.3.
- (9) IRM 6.731.1.7 Removed guidance for when a new investigation and/or determination is required, guidance covered under reciprocity section. Also updated language for making suitability determinations, removed IRS Suitability Chart (operational procedures to be included in a standard operating procedure, or desk guide); added determinations guidance from IRM 10.23.3; added guidance on suitability adjudication; removed content about objection and pass over - guidance covered in IRM 6.332.2. Updated/condensed language for suitability due process: added respondent can elect a representative at their own expense.
- (10) IRM 6.731.1.7.3 Added content from Interim Guidance Memorandum HCO-06-0321-0006, Adding Procedures on Addressing Unsuitable Hires, dated 03-25-2021.
- (11) IRM 6.731.1.8 Added IRS debarment guidance from IRM 10.23.3, which includes delegation authority, imposing debarment, referrals to OPM, due process, and appeal rights.

- (12) Citizenship Verification and New Hire Tax Check information was moved to new IRM 6.332.2, per Memorandum HCO-06-0820-0018, Interim Guidance on Changes to the U.S. Citizenship Verification and New Hire Tax Check.
- (13) Juvenile Hiring Suitability information was moved to new IRM 6.332.2, per Memorandum HCO-06-0221-0003, Interim Guidance on Juvenile Hiring Suitability. Form 13094, Recommendation for Juvenile Employment with the IRS, was eliminated.
- (14) Exhibits – Removed Suitability Referral Chart, Objections and Pass Over Chart, and Information Requirements for Suitability Referrals to OPM. Operational content is being removed from this IRM, and will be included in HCO desk guides or standard operating procedures
- (15) Throughout the IRM, editorial corrections include reformatted information, revised/condensed language to improve readability; updated organizational titles and website links; and corrected clerical errors.

EFFECT ON OTHER DOCUMENTS

IRM 6.731.1, Suitability Determinations for Employment, dated 11-03-2009, is superseded. Text from subsections of IRM 10.23.3, Personnel Security/Suitability for Employment and Personnel Security Operations, dated 05-09-2019, has been incorporated. Portions of 6.731.1, dated 11-03-2009, were moved to new IRM 6.332.2. IRM 6.731.1 incorporates Interim Guidance Memorandum HCO-06-0321-0006, Adding Procedures on Addressing Unsuitable Hires, dated March 25, 2021.

AUDIENCE

All Business Units

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6.731.1

Suitability Determinations for Employment

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6.731.1.1
(07-31-2023)
Program Scope and Objectives

- (1) **Purpose:** This revised IRM provides policy and requirements for suitability determinations for employment in the IRS, and includes position risk levels, investigation requirements, credit checks, and debarment authority.
- (2) **Audience:** Unless otherwise indicated, the policies, authorities, procedures, and instructions contained in this IRM apply to all operating divisions and functions. 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:** IRS Human Capital Officer
- (4) **Program Owner:** Office of HR Operations (OHRO), Talent Acquisition (TA) Division, Personnel Security (PS) Office
- (5) **Primary Stakeholders:** Human Capital Office (HCO), PS, and TA Employment Operations
- (6) **Contact Information:** HCO, TA, Personnel Security <https://irssource.web.irs.gov/HCO/SitePages/PersonnelSecurity.aspx>

6.731.1.1.1
(07-31-2023)
Background

- (1) Every position within IRS requires potential employees undergo a suitability screening and/or investigation conducted by an appropriate government authority. The investigation is based on the position risk or sensitivity level and/or the requirements of Homeland Security Presidential Directive (HSPD-12).
- (2) The investigative requirements must be consistent with the Office of Personnel Management (OPM) guidance. The suitability investigation is the first step to ensure the highest standards of integrity and security among employees for the IRS to carry out its mission.

6.731.1.1.2
(07-31-2023)
Authority

- (1) **Executive Orders (EO):**
 - a. EO 12968, Access to Classified Information, August 7, 1995: <https://www.federalregister.gov/d/95-19654>
 - b. EO 13467, Reforming Processes Related to Suitability for Government Employment, Fitness for Contractor Employees, and Eligibility for Access to Classified National Security Information, June 30, 2008: <https://www.federalregister.gov/d/08-1409>
 - c. EO 13488, Granting Reciprocity on Excepted Service and Federal Contractor Employee Fitness and Reinvestigating Individuals in Positions of Public Trust, January 16, 2009: <https://federalregister.gov/d/E9-1574>
 - d. EO 13526, Classified National Security Information, December 29, 2009: <https://www.federalregister.gov/d/E9-31418>
 - e. EO 13764, Amending the Civil Service Rules, Executive Order 13488, and Executive Order 13467 To Modernize the Executive Branch-Wide Governance Structure and Processes for Security Clearances, Suitability and Fitness for Employment, and Credentialing, and Related Matters, January 17, 2017: <https://www.federalregister.gov/d/2017-01623>
 - f. EO 13869, Transferring Responsibility for Background Investigations to the Department of Defense, April 24, 2019: <https://www.federalregister.gov/d/2019-08797>
- (2) **Laws: United States Code (USC):** <https://uscode.house.gov/>

- a. 5 USC 1302, Government Organization and Employees, Part II, Civil Service Functions and Responsibilities, Chapter 13, Special Authority, Section 1302-Regulations: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section1302&num=0&edition=prelim>
- b. 5 USC 3301, Government Organization and Employees, Part III- Employees, Subpart B, Employment and Retention, Chapter 33, Examination, Selection, and Placement, Section 3301 - Civil Service, Generally: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section3301&num=0&edition=prelim>
- c. 5 USC 7301, Government Organization and Employees, Part III- Employees, Subpart F, Labor Management and Employee Relations, Chapter 73, Suitability, Security, and Conduct, Sec. 7301 Presidential Regulations: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section7301&num=0&edition=prelim>
- d. 5 USC 9202, Government Organization and Employees, Part III- Employees, Subpart H, Access to Criminal History Record Information, Chapter 92, Prohibition on Criminal History Inquires Prior to Conditional Offer, Sec. 9202 Limitations on Requests for Criminal History Record Information: <https://uscode.house.gov/view.xhtml?req=granuleid:USC-prelim-title5-section9202&num=0&edition=prelim>

(3) **Regulations: Code of Federal Regulations (CFR):** <https://www.ecfr.gov/>

- a. 5 CFR 731, Title 5, Chapter 1, Subpart B, Part 731, Suitability: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-731>
- b. 5 CFR 330.1300, Title 5, Chapter 1, Subpart M, Part 330.1300, Timing of Suitability Inquires in Competitive Hiring: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-330/subpart-M/section-330.1300>

(4) **Other:**

- a. Homeland Security Presidential Directive 12 (HSPD-12): Policy for a Common Identification Standard for Federal Employees and Contractors: <https://www.dhs.gov/homeland-security-presidential-directive-12>
- b. Treasury Order 102-17, Delegation of Authority Concerning the Personnel Security Program, April 1, 2020: <https://home.treasury.gov/about/general-information/orders-and-directives/treasury-order-102-17>
- c. IRS Delegation Order (DO) 10-1, Perform Operating Functions Relating to Personnel Security: IRM 1.2.2.11.1
- d. IRS DO 6-25, Delegation of Authority to Approve, Sign, or Deny IRS Debarment Requests: IRM 1.2.2.7.15

6.731.1.1.3
(07-31-2023)

**Roles and
Responsibilities**

- (1) **HCO PS** determines if an individual is suitable for employment with the IRS and ensures these individuals are of the highest integrity and character. The suitability determination is based on the results of preliminary security checks and investigations, which are adjudicated by trained PS adjudicators. For appointees with less than one current continuous year of service, the Associate Director, PS, has delegated authority to make suitability determinations and propose suitability actions under 5 CFR Part 731, except for those cases that must be referred to OPM as described in paragraph (3) of this section. Refer to IRM 1.2.2.16.1 Delegation Order 10-1, Perform Operating Functions Relating to Personnel Security.

- (2) **HCO TA** oversees the recruitment and hiring process. The servicing Employment Office determines the eligibility and qualifications for external applicants. For the hiring office's roles and responsibilities, refer to IRM 6.332.2, New Hire, Eligibility and Pre-Employment Review. The Director, TA, has the delegated authority to take suitability actions, except for cases that must be referred to OPM as described in paragraph (3) of this section.
- (3) **HCO TA Position Management and Classification office** develops and issues position management and classification operational and policy guidance, and determines all data elements associated with the position, including the risk/sensitivity level.
- (4) **OPM** retains jurisdiction for adjudicating suitability in all competitive service cases involving the issues listed below. Refer to 5 CFR 731.103, Suitability, Delegation to agencies: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-731/subpart-A/section-731.103>
 - a. Evidence of material, intentional false statements, deception, or fraud in examination or appointment, including senior executive service (SES) career appointments.
 - b. Refusal to furnish testimony when required by the Office, the Merit Systems Protection Board, or the Special Counsel of the Merit Systems Protection Board, or by authorized representatives of these bodies.
 - c. Statutory or regulatory bar which prevents the person's lawful employment.
 - d. Suitability action against an employee after the first year of employment.
 - e. Governmentwide debarment.

Note: OPM has jurisdiction for investigations on all applicants and appointees serving a probationary or trial period and on any case under its authority, as deemed necessary (5 CFR 731.104, 5 CFR 731.105, 5 CFR 731.202).

- (5) **Defense Counterintelligence Security Agency (DCSA)** is the primary investigative service provider for the federal government. EO 13869, dated April 24, 2019, transferred the authority to conduct investigations from OPM, National Background Investigation Bureau, to the Department of Defense, DCSA. DCSA completes investigations for most individuals working for or on behalf of the executive branch of the U.S. These individuals include, federal employees and contractor employees, civilian and military applicants, and consultants to federal programs.

6.731.1.1.4
(07-31-2023)
**Commonly Used
Acronyms**

- (1) The table lists commonly used acronyms in this IRM:

Acronym	Definition
ABIS	Automated Background Investigation System
ALERTS	Automated Labor and Employee Relations Tracking System
CFR	Code of Federal Regulations

Acronym	Definition
DCSA	Defense Counterintelligence Security Agency
EO	Executive Order
FBI	Federal Bureau of Investigation
HSPD-12	Homeland Security Presidential Directive
MSPB	Merit System Protection Board
NSI	Classified National Security Information
OPM	Office of Personnel Management
PDT	Position Designation Tool
PS	Personnel Security
SF	Standard Form
TA	Talent Acquisition

6.731.1.1.5
(07-31-2023)

Terms and Definitions

- (1) Below are terms and definitions associated with this IRM:

Term	Definition
Adjudication	An examination of a person's character or conduct over time, resulting in a favorable or unfavorable determination of their employment suitability, eligibility for access to classified information, materials, or areas, or for their retention in federal employment.
Adjudicator	A qualified individual who evaluates investigations and other pertinent information to make employment suitability and national security eligibility determinations.
Adverse Information	Information that adversely reflects on a person's character, integrity or reliability that suggests their ability to safeguard sensitive information may be impaired, or their employment and national security eligibility is not in the best interest of IRS. For example, a history of misbehavior, i.e., drug abuse, criminal activity, employment misconduct, etc.

Term	Definition
Applicant	A person who is being considered or has been considered for employment.
Appointee	A person who has entered on duty and is in the first year of a subject-to-investigation appointment.
Classified National Security Information (NSI)	Information requiring protection against unauthorized disclosure (marked Confidential, Secret, or Top Secret when in documentary form, to indicate its classified status), pursuant to Executive Orders 13526 and 12968.
Core Duty	A continuing responsibility that is of particular importance to the relevant covered position or the achievement of an agency's mission.
Covered Position	A position in the competitive service, a position in the excepted service where the incumbent can be non-competitively converted to the competitive service, or a career appointment to an SES position in the Senior Executive Service.
Credit Check	A credit history report conducted during the investigation. The report contains an individual's financial information collected from creditors, lenders, and public records and organized by credit bureaus or other credit reporting services.
Days	Calendar days unless specified
Debarment	A prohibition from taking a competitive service examination or from being hired (or retained in) a covered position for a specific period.
Employee	A person who has completed the first year of a subject-to-investigation appointment.
Fingerprint Check	A listing of specific information taken from fingerprint submissions retained by the FBI in connection with arrests, and in some instances, federal employment, naturalization, or military service; also referred to as a criminal history record or rap sheet.
Fitness	The level of character and conduct determined necessary for an individual to perform work for, or on behalf of the federal government as an excepted service employee or contractor employee.

Term	Definition
High Risk	A final position designation assessment reflecting the potential for exceptionally serious impact, critical to an agency program or mission or the integrity or efficiency of the service.
Investigation	An official examination of facts or other pertinent information that covers a defined period of normally no more than 10 years. The information is compiled from a review of various records, interview with the subject, and interviews with persons who have knowledge of the subject. The information collected must be sufficient to allow an affirmative or negative determination of a person's eligibility and suitability to work for the federal government.
Low Risk	A final position designation assessment reflecting the potential for limited impact on an agency program or mission or the integrity or efficiency of the service.
Material	In reference to a statement, one that is capable of influencing, affects, or has a natural tendency to affect, an official decision even if OPM or an agency does not rely upon it.
Moderate Risk	A final position designation assessment reflecting the potential for moderate to serious impact on an agency program or mission or the integrity or efficiency of the service.
National Security Position	A position that (1) involves activities of the Government that are concerned with the protection of the nation from foreign aggression or espionage, including development of defense plans or policies, intelligence or counterintelligence activities, and related activities concerned with the preservation of the military strength of the United States, and/or (2) requires regular use of, or access to, classified national security information.
Nexus	The relationship of the conduct to the position.

Term	Definition
Personnel Security	An organization comprised of security specialists that are engaged in the formulation and application of security policies and procedures involving the trustworthiness and loyalty of persons employed with the federal government in sensitive and non-sensitive positions.
Position Designation Tool	A logical questionnaire-based system designed by OPM to guide agencies in determining the proper level of investigation and screening required based on an assessment of risk and national security sensitivity.
Position Sensitivity	A risk designation based on an assessment of the degree of damage that an individual, by virtue of the occupancy of a position, could have an effect on the “efficiency of the service.”
Privileged Access	Administrator or root access to DS, DSTEEST and IRSNET domains that contain highly sensitive, critical information. Refer to IRM 6.731.1.3.2 for examples of DS and IRSNET domains.
Public Trust Position	The category of positions, at the moderate or high-risk levels involving a significant degree of public trust (such as policy making or major program responsibilities, fiduciary responsibility, law enforcement positions, public safety and health duties).
Reciprocity	Recognition and acceptance of prior favorable suitability or fitness determination by another federal agency, without further processing when the determination was based on equivalent criteria used by gaining agency, i.e., investigation meets or exceeds required position risk level, investigation completed within last two years.
Reinvestigation	An investigation that is required every five years for federal employees and contractor employees who are in positions designated at the moderate or high position risk level.
Sensitive Position	Positions that the occupant could bring about, by virtue of the nature of the position, a material adverse effect on the national security, whether the occupant has access to classified information.

Term	Definition
Suitability Action	An action described in 5 CFR 731.203 (cancellation of eligibility, removal, cancellation of reinstatement eligibility, debarment) that may be taken by OPM or an agency with delegated authority under the procedures in 5 CFR 731 Subparts C and D.
Suitability Determination	A decision by OPM or an agency with delegated authority that a person is suitable or is not suitable for employment in covered positions in the federal government or a specific federal agency.
Suitability Screening	A preliminary review of the applicant's suitability for employment after a conditional offer of employment and before entry on duty and/or before a formal investigation is initiated for federal employment. The applicant's security forms, criminal history, federal tax compliance, and/or credit history is evaluated to determine the presence of any potential issues of a suitability concern.

6.731.1.1.6
(07-31-2023)

Related Resources

- (1) The below provides additional guidance on suitability for employment and conducting investigations.
 - a. Treasury Directive 71-10, Department of Treasury Security Manual:<https://home.treasury.gov/about/general-information/orders-and-directives/td71-10>
 - b. IRM 10.23.1, National Security Positions and Access to Classified Information
 - c. IRM 10.9.1, Classified National Security Information
 - d. DCSA - Personnel Vetting and Background Investigations<https://www.dcsa.mil/mc/pv/investigations/>
 - e. OPM Suitability Adjudications Overview<https://www.opm.gov/suitability/suitability-executive-agent/suitability-adjudications/>

6.731.1.2
(07-31-2023)

Appointments Subject to Investigation

- (1) To determine an individual's suitability for employment, appointments over 180 calendar days may require the individual undergo a new investigation. In some cases, an appointment may not require an investigation when the individual has undergone a previous investigation. Below are conditions when an appointment requires a new investigation, or does not require a new investigation, per 5 CFR 731.104, Appointments subject to investigation: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-731/subpart-A/section-731.104>
An investigation is required when:
 - a. The initial appointment is to a covered position.

- b. New information is discovered, in connection with the appointment, that questions the person's suitability under 5 CFR 731.202, Criteria for making suitability determinations: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-731/subpart-B/section-731.202>
- c. The covered position requires a higher level of investigation than previously conducted for the person being appointed.

An investigation is not required when:

- a. An appointment or conversion is to a covered position if the person served continuously for at least one-year in a covered position or positions in the agency.
 - b. Transferring to a covered position if the person has been serving continuously for at least one-year in a covered position.
 - c. Transferring or appointment from an excepted service position to a covered position if the person has been serving continuously for at least one-year in a position where the individual was deemed fit based on criteria equivalent to 5 CFR 731.202.
 - d. An appointment is to a covered position from a federal contract employee if the person has been serving continuously for at least one-year in a contract position where the individual was deemed fit based on criteria equivalent to 5 CFR 731.202.
 - e. An appointment is to a covered position where there has been a break in service of less than 24 months, and the service immediately preceding the break was in a covered position, an excepted service position, or a contract employee position as described in a - d, directly above.
- (2) Positions that are intermittent, seasonal, per diem, or temporary, not to exceed a total of 180 calendar days per year in either a single continuous appointment or series of appointments, do not require an investigation, as described in 5 CFR 731.106(c)(1). However, a tax check and fingerprint check are required.

6.731.1.3
(07-31-2023)
**Position Risk
Designations**

- (1) Every IRS position, including those of contractors, must be designated with a suitability risk and/or sensitivity level based on the duties and responsibilities of the position. OPM provides the Position Designation Automated Tool to ensure uniformity in making position designations. For more information, refer to OPM Position Designation Tool: <https://www.opm.gov/suitability/suitability-executive-agent/position-designation-tool/>
- a. Public Trust positions are designated at the high or moderate risk level. Suitability risk levels are commensurate with public trust responsibilities and attributes of the position as they relate to the efficiency of the service, and as described in 5 CFR 731.106, Designation of public trust positions and investigative requirements: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-731/subpart-A/section-731.106>
 - b. National Security positions are designated at the special-sensitive, critical-sensitive, or noncritical-sensitive sensitivity level. The sensitivity designation is complementary to the position risk designation and could affect the investigative requirements. Sensitivity levels match the potential adverse impact on the National Security that the incumbent could affect, as described in 5 CFR Part 732. For information on national security positions and movement from a public trust position to a national security position, refer to IRM 10.23.1, National Security Positions and Access to Classified Information.

Note: For more information on how to protect classified National Security Information, see IRM 10.9.1, Classified National Security Information.

6.731.1.3.1
(07-31-2023)
Position Risk Levels

- (1) A risk level is determined for every IRS position during the classification process, which is completed by the HCO Position Management and Classification (PM/C) Office in collaboration with the appropriate IRS business unit. Each position is designated at the high, moderate, or low risk level based on the potential impact to the integrity or efficiency of the IRS. Access the Standard Position Description Library for position descriptions and respective risk level: https://irs.gov.sharepoint.com/sites/Talent_Acquisition_PMC_SPDLibrary/SitePages/Home.aspx

Note: Position risk levels for all SES and other executive resources board covered positions are determined by the Office of Executive Services.

- (2) HCO TA must verify the suitability position risk levels. Below is the description of each position risk level and examples of representative duties:

Position Risk Level	Description and Representative Duties
High Risk	<p>Positions that have the potential for exceptionally serious impact to the efficiency of the IRS. These positions involve especially critical duties or programs with broad scope of policy or program authority, such as:</p> <ul style="list-style-type: none"> • Policy development and government rule making • Higher level management assignments or major program responsibilities • Independent spokesperson or non-management positions with authority for independent action • Investigative, law enforcement, or any position that requires a firearm • Fiduciary duties or other duties demanding the highest degree of public trust • Information Technology (IT) duties/responsibilities that affect IT systems. <p>Example: system, database, or network administrator</p>

Position Risk Level	Description and Representative Duties
Moderate Risk	<p>Positions that have the potential for moderate to serious impact to the efficiency of the IRS. These positions involve considerable important duties with significant responsibility of customer services to the public, such as:</p> <ul style="list-style-type: none"> • Assistants to policy development and implementation • Mid-level management assignments • Non-management positions with authority for independent or semi-independent action • Delivery of service positions that demand public confidence or trust • IT duties/responsibilities that affect portions of IT systems. Example: programmer, systems analyst/user with access to financial, proprietary, or privacy act information . .
Low Risk	Positions that have the potential for limited impact to the efficiency of the IRS. These positions involve duties having limited relationship to the IRS, program mission, or use of IT system (email).

- (3) The position risk level must be recorded on the Optional Form 8, Position Description, and on the Standard Form 52, Request for Personnel Action. The risk designation must be recorded using the following codes:

Position Risk Level	Code
High Risk	6N or 6C
Moderate Risk	5N or 5C
Low Risk	1N or 1C

The alpha code depicts:

N - Non-IT/Automated Information System Access.

C - IT/Automated Information System Access.

6.731.1.3.2
(07-31-2023)
**Position Risk Level for
IT Privileged Access**

- (1) Employees in IT positions with **Privileged Access** to IRS sensitive IT systems must be designated at the high-risk level and the requisite completed investigation must be favorably adjudicated prior to obtaining privileged access.
- (2) **Privileged Access** is defined as administrator or root access to DS, DSTEST and IRSNET domains that contain highly sensitive, critical information. Individuals in such positions (for example, system administrator, data base administrator, network administrator) with this level of access have major program responsibilities and authorities that are critical to the IRS mission. If this information is compromised, it could potentially cause exceptionally serious damage to sensitive IT systems and to the national financial market. Examples of domains include but are not limited to:

- a. IBM and application access Individual Master File (IMF)
- b. Business Master File (BMF)
- c. Customer Account Data Engine (CADE/CADE2)
- d. Redesigned Revenue Accounting System (RRACS)
- e. Integrated Financial System (IFS)
- f. Corporate Files On-Line (CFOL)

6.731.1.4
(07-31-2023)
**Investigation
Requirements**

- (1) Investigations are used to determine suitability for employment and appointments to covered positions. When feasible, all investigations must be completed, and suitability determinations made within an appointee's first year of service.
- (2) The level of investigation, determined by OPM's tiered investigation standards, is based on the position risk/sensitivity level. The investigation is intended to reveal pertinent facts, past and present, about the individual's character, honesty, trustworthiness, and reputation.

6.731.1.4.1
(07-31-2023)
Investigative Tiers

- (1) OPM establishes the type of investigation required for each position risk/sensitivity designation. In 2015, OPM established Federal Investigative Standards to determine eligibility for logical and physical access, suitability for U.S. Government employment, fitness to perform work for, or on behalf of U.S. Government as a contract employee, and eligibility for access to classified NSI information or to hold a sensitive position. The table below shows the tiered investigation standards:

Position Sensitivity	Position Risk Level	Investigation Required	SF Used
Critical or Special and/or eligibility for access to Top Secret classified national security information or Sensitive Compartmented Information	High Risk	Tier 5	SF 86
Non-critical and/or eligibility for access to Confidential or Secret NSI	High Risk Moderate Risk	Tier 5 Tier 3	SF 86 SF 86
Non-Sensitive Public Trust	High Risk Moderate Risk	Tier 4 Tier 2	SF 85P SF 85P
Non-Sensitive	Low Risk	Tier 1	SF 85

6.731.1.4.2
(07-31-2023)
**Requests for
Investigations**

- (1) Appointees should have an investigation initiated before the appointment but no later than 14 calendar days after placement in the position. For appointments subject to investigation, refer to IRM 6.731.1.2. Below are examples of types of appointments and the requisite level of investigation:

Appointment Type	Investigation for Low Risk	Investigation for Moderate Risk	Investigation for High Risk
Career Conditional (includes seasonal)	Tier 1	Tier 2	Tier 4
Excepted Service	Tier 1	Tier 2	Tier 4
Transfer	Tier 1	Tier 2	Tier 4
Reemployed Annuitant	Tier 1	Tier 2	Tier 4
Reinstatement	Tier 1	Tier 2	Tier 4
Consultant	Tier 1	Tier 2	Tier 4
Term	Tier 1	Tier 2	Tier 4
Temp > 180 days	Tier 1	Tier 2	Tier 4
Volunteer > 180 days	Tier 1	Tier 2	Tier 4

6.731.1.4.3
(07-31-2023)
**Change in Position Risk
Level**

- (1) If an employee's position is changed to a higher position risk level due to promotion, demotion, or reassignment, the following will apply:
- The employee must meet the investigative requirements for the Position Information Risk Level, as designated on the position description, for the new position.
 - Any higher-level investigation must be initiated within 14 calendar days after the date of the new position designation.
- (2) For an employee moving into a sensitive position (non-critical sensitive, critical sensitive, special-sensitive) due to an accretion of duties and responsibilities, or an employee occupying a sensitive position, refer to IRM 10.23.1.3, Position Sensitivity and Investigative Levels, and IRM 10.23.1.4, Investigations for National Security Positions.

6.731.1.4.4
(07-31-2023)
**Reinvestigation
Requirements**

- (1) Employees in positions designated at the high or moderate risk level are subject to a reinvestigation no later than five years from the date of completion of their original investigation and every five years thereafter, unless the following occurs:
- Prior to the next required reinvestigation, a separate investigation is conducted to determine a person's eligibility (or continued eligibility) for access to classified NSI information or to hold a sensitive position.
 - A change in risk level and the required investigation meets or exceeds the requirements for a public trust reinvestigation.

- (2) Employees in positions designated at the low risk level are not subject to reinvestigation.

6.731.1.5
(07-31-2023)
Credit Checks

- (1) In accordance with the Fair Credit Reporting Act (FCRA), all IRS applicants and employees, including contractor employees, for whom a credit check is initiated, will be notified in writing that credit reports may be obtained for employment purposes. Written consent must be obtained prior to any such reports being procured. Individuals must be notified promptly if information in their credit report may result in any unfavorable action, such as denial of a clearance, employment, or access authorization. For more information about FCRA, visit: <https://www.ftc.gov/legal-library/browse/statutes/fair-credit-reporting-act>

6.731.1.6
(07-31-2023)
**Reciprocity of
Investigations and
Suitability
Determinations**

- (1) HCO PS will accept investigations and suitability adjudications, conducted by an authorized investigative agency, or authorized adjudicative agency, when:
 - a. The investigation meets or exceeds the investigative requirements for the position risk designation and investigation completed within the last five years.
 - b. The favorable adjudication was based on or equivalent to criteria in 5 CFR 731.202.
 - c. The individual served continuously for at least one year in the position where they were deemed suitable for the position.
 - d. There is no new adverse information obtained in connection with the individual's appointment that calls into question their suitability under 5 CFR 731.202.

Note: In situations where there is a change in the individual's status (transfer, re-employed annuitant, reinstatement, or employee to contractor employee (or vice versa) and a prior investigation is reciprocally recognized, the PS adjudicator may grant an exception for a pre-employment fingerprint check. The exception will be documented in the case file and reviewed for concurrence by the Associate Director, PS.

- (2) Prior investigations or suitability determinations will not be accepted if the record shows conduct that is incompatible with the core duties of the new position.

6.731.1.7
(07-31-2023)
**Suitability Determination
Basis**

- (1) Suitability determinations require careful, objective, and sound analysis of all the available, relevant information, both favorable and unfavorable, to determine if the person's past or present conduct impacts adversely, or indicates a likelihood for adverse impact on the integrity or efficiency of the IRS. Information includes mitigating factors surrounding the adverse information, as well as the extent of rehabilitation in evidence.
- (2) The standard for suitability action defined in 5 CFR 731.203 and taken against an applicant, appointee, or employee is that the action will protect the integrity or promote the efficiency of the service.

6.731.1.7.1
(07-31-2023)
**Criteria for Making
Suitability
Determinations**

- (1) To determine if a person is suitable for employment with the IRS or to take a suitability action, HCO PS must base the suitability decision on specific factors and additional considerations outlined in 5 CFR 731.202. For the full list, refer to 5 CFR 731.202, Criteria for making suitability determinations (b) and (c): <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-731/subpart-B/section-731.202>.
- (2) Suitability determinations must be based on the presence or absence of one or more specific factors (charges), such as:
 - a. Misconduct or negligence in employment
Note: This does not include inability to perform or qualification issues.
 - b. Criminal or dishonest conduct.
 - c. Material, intentional false statement, or deception or fraud in examination or appointment.
 - d. Alcohol abuse, without evidence of substantial rehabilitation.
 - e. Illegal use of narcotics, drugs, or other controlled substances without evidence of substantial rehabilitation.
- (3) HCO/ PS must also consider additional considerations to the extent they are deemed pertinent to the individual case, such as:
 - a. The nature of the position for which the person is applying or in which the person is employed.
 - b. The nature and seriousness of the conduct.
 - c. The recency and circumstances surrounding the conduct.
 - d. The age of the person when the conduct occurred.

6.731.1.7.2
(07-31-2023)
**Timing of Suitability
Determinations**

- (1) The IRS must ensure the applicant is eligible for the position for which they applied, among the best qualified, and/or within reach of selection. If the individual is appointed, the requisite level of investigation must be conducted prior to determining suitability.
- (2) Unless the IRS makes a conditional offer of employment to an applicant, the IRS cannot make specific inquiries concerning an applicant's criminal or credit history as in 5 CFR 731.103(d)(1), and 5 CFR 330.1300, Timing of Suitability inquiries in Competitive Hiring. However, in certain situations, agencies may have a business need to obtain information about the suitability or background of applicants earlier in the process. If so, agencies must request an exception from OPM. A preliminary review of the applicant's suitability will occur prior to entry on duty and/or before a formal investigation is initiated for federal employment as described in IRM 6.332.2.6, Suitability Screening. Information will be evaluated to determine the presence of any potential issues of a suitability concern.
- (3) A review of an appointee's suitability may occur after entry on duty, at the time the required investigation is conducted. The investigation results, applications, security forms, and other appropriate materials will be reviewed to determine if the appointee is suitable for continued employment with the IRS.

6.731.1.7.3
(07-31-2023)
**Addressing Unsuitable
Hires**

- (1) When an appointee is deemed unsuitable for employment during the pre-screening process and is erroneously allowed to enter on duty, the following will occur:

- a. The servicing Employment Office will collaborate with PS to confirm the person was mistakenly onboarded and is unsuitable for employment.
 - b. The Associate Director, PS, will notify the Associate Director, Employment Office, of the final determination.
 - c. The Director, TA, will inform the IRS Human Capital Officer of this determination.
 - d. PS must notify the local FMSS Physical Security office in the event an employee/appointee/contractor is deemed an unsuitable hire.
- (2) PS will submit all relevant documentation to Labor/Employee Relations Negotiations (LERN), Associate Director Field Operations, who will consult with management to determine the appropriate action (such as, a probationary termination action under 5 CFR 315; or removal or debarment under 5 CFR 731). A final report will be issued to the Director, TA, and the IRS Human Capital Officer within two workdays after the corrective personnel action is successfully processed.

6.731.1.7.4
(11-03-2009)
Suitability Adjudication

- (1) The suitability adjudication determines if an individual is suitable for federal employment. Adjudications are made with reference to the person's:
- a. Standards of conduct
 - b. Character and reputation
 - c. Suitability to perform duties of the position
- (2) During an adjudication, PS qualified adjudicators will evaluate investigation results and other related materials to make sure individuals who work for the IRS are trustworthy and of good conduct and character.

6.731.1.7.5
(07-31-2023)
Suitability Due Process

- (1) When the IRS takes a suitability action against an applicant or appointee, a Notice of Proposed Action is prepared (see 5 CFR 731.402, Notice of proposed action, at: <https://www.ecfr.gov/current/title-5/chapter-I/subchapter-B/part-731/subpart-D/section-731.402>). The IRS must notify the applicant or appointee (hereinafter, the "respondent") in writing of the proposed action and the opportunity to request the materials relied upon. The notice must include:
- a. Detailed reasons for the proposed action and state the respondent has the right to answer the notice in writing.
 - b. The time limit for the respondent's answer and the IRS point of contact (POC) to whom they should direct any reply or questions.
 - c. Information about the respondent's right to be represented by a representative at their own expense. If they choose to have a representative, they must designate the representative in writing.

Note: See DCSA for details on requesting and releasing materials: https://www.dcsa.mil/mc/pv/gov_hr_security/agency_use/

Note: A non-selection, or cancellation of eligibility for a specific position based on an objection to an eligible or passover of a preference eligible, is not a suitability action even if based on reasons specific in 5 CFR 731.202

- (2) HCO TA must take the following action when issuing the notice of proposed action to the respondent:

- a. Mail or hand deliver the notice to the respondent's last known residence or duty station at least 30 days before the effective date of the proposed action.
 - b. The servicing HCO Employment Office will coordinate with LERN before issuing any suitability action notice to a current employee.
 - c. Issue written notification of the proposed suitability action no later than when the applicant is removed from consideration. Maintain a copy of the written proposal in the case file.
 - d. If the respondent is employed in a covered position on the date the notice is served, the respondent is entitled to be retained in a pay status during the notice period.
- (3) If the respondent chooses to answer the notice, they may:
- a. Submit a written response, including affidavits or other written evidence, up to 30 days from date of notice.
 - b. Be represented by a representative, at their own expense, if designated in writing.
- (4) HCO TA must review the respondent's answer and make a final decision about their suitability for employment with the IRS. The final decision must:
- a. Occur within 30 days from the date of the respondent's answer.
 - b. Be in writing and include the reasons for the decision.
 - c. State an unfavorable decision may be appealed to the Merit Systems Protection Board (MSPB).

Note: If the final decision requires removal, HCO TA must remove the individual from the rolls within 5 workdays from the date of the decision.

6.731.1.7.6
(11-03-2009)
Appeal Rights

- (1) When the IRS takes a suitability action against a person, that person may appeal the action to the MSPB. The decision by the MSPB is as follows:
- a. If one or more of the charges against the person is supported by a preponderance of the evidence, regardless of whether all specifications are sustained, the MSPB must affirm the suitability determination. The MSPB must consider the record as a whole and make a finding on each charge and specification in making its decision.
 - b. If fewer than all the charges are sustained, the MSPB must remand the case to the IRS to determine if the suitability action taken is appropriate based on the sustained charge(s). The IRS must hold in abeyance a decision on remand until the person has exhausted all rights to seek review of the MSPB's decision, including court review.
 - c. Once review is final, the IRS will determine if the action taken is appropriate based on the sustained charges and the determination will be final without any further appeal to the MSPB. (5 CFR 731.501)

Note: A non-selection, or cancellation of eligibility for a specific position based on an objection to an eligible or passover of a preference eligible, is not a suitability action even if based on reasons specific in 5 CFR 731.202

- (2) The procedures for filing an appeal with the MSPB are outlined in 5 CFR Part 1201, Practices and Procedures: <https://www.ecfr.gov/current/title-5/chapter-II/subchapter-A/part-1201>.

6.731.1.8
(07-31-2023)
**IRS Debarment Policy
and Delegation of
Authority**

- (1) The IRS has delegated authority from OPM to impose agency-specific debarment of applicants and appointees from IRS covered positions under 5 CFR Part 731, Suitability; and Treasury Order 102-01, Delegation of Authority Concerning Personnel Management, dated April 1, 2020.
- (2) The IRS Human Capital Officer has the delegated authority for denying or approving debarment from all or specific covered positions within the IRS under Delegation Order 6-25, dated August 6, 2018.
- (3) This policy provides guidance when a suitability determination warrants:
 - a. An agency debarment from all or specific covered positions within the IRS.
 - b. Government-wide debarment from all covered positions in the federal government.
- (4) The IRS can determine an applicant's suitability at any time during the hiring process; however, IRS must ensure that the applicant is:
 - a. Eligible for the position
 - b. Among the best qualified; and
 - c. Within reach of selection.
- (5) If the individual is appointed, the minimum level of investigation must be conducted prior to determining suitability.

6.731.1.8.1
(07-31-2023)
**Imposing IRS Debarment
- IRS Deciding Official**

- (1) When PS deems an applicant or appointee unsuitable for employment based upon reasons in 5 CFR 731.202, Criteria for making suitability determinations, the IRS:
 - a. Can impose a period of debarment of up to three years from the date of the unfavorable suitability determination that will deny that person examination for, and appointment to, either all, or specific covered positions within the IRS.
 - b. Must follow the suitability action procedures described in 5 CFR 731, Subpart D in taking such action.
 - c. Can impose an additional period of debarment following the expiration of a period of debarment by the IRS, but only after the person again becomes an applicant or appointee subject to the IRS suitability jurisdiction and their suitability is again determined in accordance with the procedures of 5 CFR 731.
- (2) The additional debarment period may be based in whole or in part on the same conduct on which the previous debarment was based, when warranted, or new conduct. The IRS has sole discretion to determine the duration of any period of debarment (of up to an additional three years) it imposes under 5 CFR 731.205.

6.731.1.8.2
(07-31-2023)
**Debarment Cases
Referred to OPM by the
IRS**

- (1) OPM retains the authority to issue government-wide debarments, where appropriate, and the authority to issue debarments in cases where there is evidence of specific types of conduct, which includes cases where there has been:
 - a. material, intentional false statement
 - b. deception or fraud in examination or appointment
 - c. refusal to furnish testimony

- (2) When there is evidence of the specific types of conduct, the IRS must refer these cases to OPM. When the IRS determines that a government-wide debarment by OPM may be an appropriate action, it must refer the case to OPM for debarment consideration. The IRS must make these referrals prior to a proposed agency debarment, but only after sufficient resolution of the suitability issue(s), through subject contact or investigation, to determine if a government-wide debarment appears warranted. If a government-wide debarment is warranted, OPM will:
 - a. Assume jurisdiction in the case and implement debarment action.
 - b. Return the case to the IRS to complete the suitability determination if government-wide debarment is not warranted.

6.731.1.8.3
(07-31-2023)
**Debarment Based on
Suitability Determination**

- (1) The suitability determination involves deciding whether a person is suitable for employment in a covered position with the federal government. A qualified adjudicator will evaluate all available information to determine if the individual is suitable for appointment or employment with the IRS based on the specific factors and additional considerations outlined in 5 CFR 731.202. For the list of specific factors and additional considerations refer to: IRM 6.731.1.7.1.

6.731.1.8.4
(07-31-2023)
**Due Process and Appeal
Rights**

- (1) When the IRS proposes a debarment against an applicant or appointee, they are entitled to due process. The IRS must:
 - a. Notify the individual in writing of the proposed debarment as set forth in 5 CFR 731.402.
 - b. Explain in the written notice the reasons for the proposed debarment.
 - c. Hand deliver or mail the written notice to the individual's duty station or last known residence at least 30 days prior to the effective date of the proposed debarment. The notice must provide the IRS POC to whom the individual should direct any reply or questions.
- (2) The individual will be provided an opportunity to explain, mitigate, or refute the reasons for the proposed debarment and submit any evidence in support of the answer as described in 5 CFR 731.403. The individual's written answer must be submitted to the IRS POC within 30 days from the date of the notice of proposed debarment.
- (3) If the IRS determines the individual's character and conduct warrants debarment, the individual will be notified in writing of the final decision to debar them from all or specific covered positions within the IRS. The notice will include:
 - a. Detailed reasons for the debarment.
 - b. Information about the individual's rights to appeal the final decision to the MSPB.
 - c. A copy of MSPB regulations, 5 CFR 1201, and the MSPB Appeal Form 185.

