



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

30.4.7

DECEMBER 26, 2012

## EFFECTIVE DATE

(12-26-2012)

## PURPOSE

- (1) This transmits revised CCDM 30.4.7, Personnel Administration, Training, and Equal Employment Opportunity; Work Schedules.

## MATERIAL OF CHANGES

- (1) CCDM 30.4.7.2, 30.4.7.3, and 30.4.7.4.1.1 and Exhibit 30.4.7-1 were revised to incorporate changes regarding hours of duty, time-accounting, and credit hours resulting from the 2011 Counsel—NTEU Agreement.
- (2) New CCDM 30.4.7.4.3 was added to describe the variable work schedule option for SES members.
- (3) CCDM 30.4.7.4, 30.4.7.4.4 and 30.4.7.5.1 were revised to clarify tours of duty.

## EFFECT ON OTHER DOCUMENTS

CCDM 30.4.7 dated July 06, 2007 is superseded.

## AUDIENCE

Chief Counsel

Dennis M. Ferrara  
Associate Chief Counsel  
(Finance and Management)



## 30.4.7

## Work Schedules

**Table of Contents**

## 30.4.7.1 Work Schedules in the Office of Chief Counsel

## 30.4.7.2 Regular Hours of Duty

## 30.4.7.3 Time-Accounting

## 30.4.7.4 Work Schedule Options

## 30.4.7.4.1 Flexitour with Credit Hours

## 30.4.7.4.1.1 General Rules Regarding Credit Hours

## 30.4.7.4.2 5/4/9 (Compressed Work Schedule)

## 30.4.7.4.3 Variable Work Schedule Option for SES

## 30.4.7.4.4 Establishing Work Schedule Options

## 30.4.7.4.4.1 Deviation in Hours

## 30.4.7.5 Part-Time Employment

## 30.4.7.5.1 Part-Time Work Schedules

## 30.4.7.5.2 Returning to Full-Time Duty

## Exhibits

## 30.4.7-1 Tour of Duty Chart, Core Hours and Flexible Band



30.4.7.1  
(05-22-2006)  
**Work Schedules in the  
Office of Chief Counsel**

- (1) This section provides information on hours of duty and accounting for time, work schedule options, and part-time employment.

30.4.7.2  
(12-26-2012)  
**Regular Hours of Duty**

- (1) In accordance with 5 U.S.C. § 6101 and 5 CFR Part 610, this section establishes tours of duty for employees in the Office of Chief Counsel. Except as explained below, the basic 40-hour workweek in the Office of Chief Counsel is scheduled on five days, Monday through Friday.
- (2) Employee lunch breaks should normally be taken within the time frame of 11:00 a.m. until 2:30 p.m. Lunch breaks should not be used at the end of the tour of duty.

30.4.7.3  
(12-26-2012)  
**Time-Accounting**

- (1) Pursuant to 5 CFR § 610.404, each office must have a system of time accounting. Employees are responsible for certifying that their time records are correct. Regardless of the system used in a particular office, supervisors are reminded that they must have written records showing leave approvals and provide affirmative evidence (in other words, certify) that all their subordinates (individuals whose leave they approve) have worked the proper number of hours every pay period. Such certification is accomplished by signing either a time and attendance record, a time and attendance roster, or signing in the Single Entry Time Reporting (SETR) system.

**Note:** Sign-in and sign-out sheets are no longer used in the Office of Chief Counsel.

- (2) Where the opening of a Federal office is delayed for a specified number of hours due to hazardous weather or other conditions, and such delay is generally applicable to employees in a given location, the employee's normal tour of duty will be used as a reference point to determine when the employee will report to work.

**Example:** If an employee's regular tour of duty is 8:30 a.m. to 5:00 p.m., and the office opening is delayed two hours, the employee would be advised to report at 10:30 a.m. and would work a six-hour day (with the other two hours reported as administrative leave).

- (3) When a decision is made to dismiss employees from work early because of an emergency or some other general or area-wide condition, all employees will be dismissed at the same time. The fact that one employee may have commenced work earlier than other employees on that day will not be taken into consideration in authorizing an early dismissal.

30.4.7.4  
(12-26-2012)  
**Work Schedule Options**

- (1) There are two main work schedule options in the Office of Chief Counsel. Employees can only use one of the following separate systems:
  - Flexitour with credit hours
  - 5/4/9 compressed work schedule
- (2) Members of the Senior Executive Service (SES) may use the variable work scheduled described below in CCDM 30.4.7.4.3.
- (3) Core time in the Office of Chief Counsel is defined as 10:00 a.m. to 3:00 p.m. (See Exhibit 30.4.7-1, Tour of Duty Chart, Core Hours and Flexible Band.)

## 30.4 Personnel Administration, Training, and Equal Employment Opportunity

### 30.4.7.4.1 (07-06-2007) **Flexitour with Credit Hours**

- (1) The flexitour with credit hours option divides the workday into core time (see above) and flexible time. Under the flexitour program, each employee must be present during core time (except for the usual lunch break), and the employee must work the regular number of hours each day, i.e., an eight hour day (excluding lunch) and a 40-hour week in the case of a full-time employee. Beyond these minimal requirements, the precise working hours of each employee may be established individually under the procedures as explained below. Except in those instances where annual, sick, or other approved leave is granted, an employee is required to work an 8.5 hour tour of duty.
- (2) Employees must have schedules which are established in advance and it is not permissible under these procedures for an employee to work ten hours one day and six the next in order to average eight hours for each day. Although a flexible work schedule provides an employee a measure of control over their own working hours, a flexitour with credit hours schedule in no way affects an employee's right to use annual or sick leave and does not change the supervisor's authority to approve the scheduling of leave.
- (3) Employees may, with supervisory approval, work within a time frame of 6:30 a.m.— 6:30 p.m., with flex times from 6:30 a.m.— 10:00 a.m. and 3:00 p.m.— 6:30 p.m.

### 30.4.7.4.1.1 (12-26-2012) **General Rules Regarding Credit Hours**

- (1) With supervisory approval, an employee may earn credit hours under the flexitour with credit hours option. All credit hours must be worked within Counsel's flexible band which is 5:00 a.m. to 11:00 p.m.
- (2) Credit hours earned and used are processed through the personnel/payroll system, but are not reflected on employee's leave and earnings statement; therefore, accurate record keeping is extremely important.
- (3) Credit hours elected by employees on flexible schedules to be worked between 6:00 p.m. and 6:00 a.m. are not subject to premium pay provisions of 5 U.S.C. § 5545(a) in accordance with 5 U.S.C. § 6123(c)(1).
- (4) No more than four credit hours can be earned in one workday but the hours do not need to be contiguous with an employee's tour of duty. For example, an employee could work her regular tour of duty from 8:00 a.m. to 4:30 p.m. and then return to the office and (with management approval) work four credit hours from 7:00 p.m. to 11:00 p.m.
- (5) A maximum of 12 credit hours may be earned on each non-workday.
- (6) Credit hours worked must normally be requested and approved in advance in writing. One method of doing so is via *Form 8280*, Request for Credit/Comp Hours, although individual supervisors have the discretion to use a different system. The use of credit hours is approved under the same provisions as annual leave. (See *CCDM 30.4.6.2*, Annual Leave.) Credit hours should be taken before annual leave except in use-or-lose leave situations.
- (7) Credit hours may be earned and used in 15-minute increments.
- (8) By statute, only 24 credit hours can be carried over each pay period. If an employee enters a pay period with 24 credit hours and works additional credit hours during that pay period, then the employee must use the additional hours by the end of that pay period.

- (9) Credit hours do not have to be used within a certain period and can be carried over into the next leave year.

30.4.7.4.2  
(07-06-2007)  
**5/4/9 (Compressed Work Schedule)**

- (1) The 5/4/9 option is a bi-weekly pay period schedule consisting of nine workdays and one day off. Eight workdays are 9.5 hours and one workday is 8.5 hours.
- (2) An employee working on a 5/4/9 work schedule may elect a starting time between 6:00 a.m. and 10:00 a.m. Any employee working a 5/4/9 option must have a work schedule that has them present at work during the daily core hours of 10:00 a.m. to 3:00 p.m. for each of the nine workdays.
- (3) By statute, credit hours cannot be earned under this election.
- (4) An employee taking annual or sick leave on a regularly scheduled 9-hour day must be charged nine hours leave for that day.
- (5) An “off” day can only be substituted within the same pay period, and all such requests should be carefully considered.
- (6) Conflicts for “off” days are resolved by an employee’s service computation date.
- (7) If an employee’s “off” day falls on an official holiday, the “off” day remains the same, but the employee takes the preceding workday off as an in-lieu of holiday.

**Example:** If the holiday is on a Monday, the employee gets the preceding Friday off.

30.4.7.4.3  
(12-26-2012)  
**Variable Work Schedule Option for SES**

- (1) Members of the Senior Executive Service (SES) may not elect a 5/4/9 schedule and may not earn credit hours.
- (2) Executives who are SES members may work a variable work schedule. The variable work schedule option permits SES members to complete their biweekly work hour requirement in less than 10 workdays (excluding holidays), vary their times of arrival and departure, and/or vary the number of hours worked each day, (e.g. an executive anticipates that it will be necessary to work on a Saturday and/or a Sunday to deliver a critical project timely, that executive can email his/her manager describing the necessity to work and request approval of a variable work schedule).
- (3) The variable work schedule allows for a temporary variation in work schedule only and should generally be granted for no more than one pay period.
- (4) A variable work schedule must be requested in writing by the executive or his/her immediate manager in advance of its use.
- (5) The requester must document the reason(s) why a temporary variable work schedule is warranted.
- (6) Requests must be approved by the appropriate Deputy Chief Counsel (Technical or Operations).
- (7) Approval or disapproval of the request is at management’s discretion.

## 30.4 Personnel Administration, Training, and Equal Employment Opportunity

- (8) The variable work schedule option must be documented in the SETR system using the special alternate work schedule (AWS) "EXEC".

### 30.4.7.4.4 (12-26-2012) Establishing Work Schedule Options

- (1) All employees have the ability to request a work schedule option, subject to the conditions described in this subsection.
- (2) To the extent possible, and recognizing that there must be attorney and clerical coverage of Associate and field offices during hours set by management in that particular office, each employee may (with the approval of the employee's first line manager/approving official), elect their beginning and quitting times within the following framework:
  - a. All employees must be at work during core time
  - b. Some employees must be at work during the normal working hours of each office
- (3) Under all work schedule options, the core time is 10:00 a.m. to 3:00 p.m. The customary lunch break must be taken during core time, as specified above.
- (4) Changes to alternative work schedule options may only be done quarterly. Changes will be submitted on *Form 10911-A*, Alternative Work Schedule (AWS) Request, Office of Chief Counsel.
- (5) Managers have the right to restrict an employee's election in order to have adequate office coverage.
- (6) Grade 15 managers and Senior Level (SL) employees may not elect a 5/4/9 schedule.
- (7) Employees who abuse the guidelines under any of the tours of duty are subject to disciplinary action (as would be true with respect to abuse of any established period of duty). This would include revocation of alternative work schedule options.

### 30.4.7.4.4.1 (07-06-2007) Deviation in Hours

- (1) Once the work hours have been agreed upon between the employee and approving official, this becomes the employee's permanent schedule until revised by subsequent agreement.
- (2) Daily schedule changes on an ad hoc basis may be permitted whenever mutually agreed in advance between the approving official and the employee. It should be understood, however, that an approving official has the absolute right to limit use of a flexitour schedule or 5/4/9 schedule when the requirements of the office necessitate such action.
- (3) The granting of deviations is at the discretion of the approving official.

### 30.4.7.5 (07-06-2007) Part-Time Employment

- (1) It is the policy of the Office of Chief Counsel to make part-time employment opportunities available to the maximum extent possible for non-management positions through GS-15, consistent with the Office's resources and mission requirements. Such opportunities shall be made without discrimination for any non-merit reason such as race, color, religion, age, gender, national origin, political affiliation, disability, sexual orientation, marital or parental status. The Office of Chief Counsel will also consider requests by managers to work a part-time schedule, although such a schedule would be unusual.



- (2) Opportunities for voluntary change from full-time to part-time employment shall be given to employees whenever feasible. Full-time employees, however, shall not be required to accept part-time employment as a condition for continued employment and occupied full-time positions shall not be abolished for the sole purpose of converting them to part-time positions.
- (3) Employees who have been continuously employed on a part-time permanent basis prior to April 8, 1979, are not covered by the Federal Employees Part-time Career Employment Act of 1978 (Pub.L. No. 95-437). They may work on ANY part-time schedule for as long as they work part-time without a break in service.

30.4.7.5.1  
(12-26-2012)  
**Part-Time Work  
Schedules**

- (1) Except as described in paragraph (3) above, part-time employment is a regularly scheduled tour of duty, set in advance, of at least 16 hours but no more than 32 hours per week. Managers have the authority to set hours for part-time employees, but the hours must be within the flexible time bands shown in Exhibit 30.4.7-1, Tour of Duty Chart, Core Hours and Flexible Band. All other relevant provisions of this section also apply to part-time employees.
- (2) An employee desiring a change in employment from full-time to part-time should consult with the Human Resources Division for the purpose of determining the effects such a change will have on their rights and benefits.
- (3) If an employee desires to pursue the matter, he/she should submit a *Form 13627*, Request for Change in Work Schedule from Full-Time to Part-Time Employment, to their supervisor.
- (4) In approving a request, management will weigh the employee's request and the needs of the Office against the following criteria:
  - a. Regular and peak workloads which might lend themselves to part-time schedules
  - b. Adaptability or flexibility of the work to be performed on a part-time basis
  - c. Special space and equipment requirements, if any
  - d. Benefits to the employee (e.g., A part-time schedule would alleviate child-care concerns for parents, would lessen pressure of full day's work on those with health problems, or would allow those near retirement to discontinue work gradually.)
- (5) If approved, a *SF 52*, Request for Personnel Action, must be submitted.
- (6) Occasional changes in the arrangement of days and hours are permissible to meet the needs of the participating Office or the employee. Two general criteria apply in making such changes:
  - a. The new hours or days should, whenever possible, be set in advance of the workweek in which the change is to occur
  - b. The change must be approved in advance by the manager/supervisor
- (7) An increase of an employee's tour of duty above 32 hours per week may not extend more than two consecutive pay periods.
- (8) A part-time employee with a tour of duty of six hours or less in a day does not include a lunch period for that day. Similarly, if a part-time employee has a tour of duty of 7 or 8 hours in a day the tour of duty for that day should include a lunch break.

30.4.7.5.2  
(07-06-2007)

**Returning to Full-Time  
Duty**

- (1) Although an employee who accepts a part-time position has no right to return to a full time position, the Office will grant the request if consistent with workload, staffing and budget requirements and if the employee's most recent performance rating of record is fully successful or better.
- (2) When an employee is returned to a full-time schedule, the employee will be returned in the same or similar position at the same grade and step.

Exhibit 30.4.7-1 (12-26-2012)

Tour of Duty Chart, Core Hours and Flexible Band



