



HUMAN CAPITAL OFFICE

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

October 8, 2025

MEMORANDUM FOR ALL EMPLOYEES

FROM: David Traynor
Acting IRS Human Capital Officer

SUBJECT: Furlough Decision

This memorandum is to advise you that Congress has not passed an appropriation for Fiscal Year 2026 or a Continuing Resolution; therefore, you will be furloughed beginning today, October 8, 2025.

This furlough is being initiated under the authority of 5 CFR Part 752, Subpart D (non-SES and Schedule C employees) and 5 CFR Part 359, Subpart H (career SES appointees). The absence of continued funding is an emergency under these regulations. As a result, the 30-day advance notice is not being provided under 5 CFR Part 752, Subpart D (non-SES and Schedule C employees) and 5 CFR Part 359, Subpart H (career SES appointees).

When you are on furlough, you will be in non-pay, non-duty status. Paid leave, such as annual, sick, court or military leave, which has been approved for this furlough period is cancelled. Also, during the furlough, you must remain away from your workplace (if you are reporting for work at your post of duty) and you are prohibited by law from working, even on a voluntary basis. If you are in travel status at the time of furlough, return home unless otherwise directed by your manager.

All employees are receiving this memorandum; however, some employees in your competitive level (generally, positions at the same grade level and classification series, the duties of which are generally interchangeable) are not being furloughed, because they have been excepted or exempt from the furlough based on their specific duties. Unless you have received specific notification that you are excepted or exempt from the furlough, you are being furloughed beginning October 8, 2025.

For those employees who have been notified that you are excepted or exempt from the furlough you can anticipate a subsequent memorandum from your Business Operating Division outlining the specific instructions for your excepted or exempt status.

During the furlough, you may get information from the media about the status of the furlough. When you hear that a Continuing Resolution or an FY 2026 appropriation has been approved, you will be expected to report to work no later than four (4) hours after that announcement, if it occurs on a workday. Otherwise, you should report at your normal start time on your next regularly scheduled workday. In the event the announcement contains more specific instructions on when to report to work, you will be expected to follow those instructions. The unscheduled leave policy will be in effect on the day the IRS is re-opened. You may also call the IRS Hotline at 1-866-743-5748, or TTY at 1-866-924-3578, for information. Campus employees should use your emergency hotline procedures specific for your campus. **Information is also available at www.irs.gov, type “employee emergency” in the search box.**

You may appeal this action to the Merit Systems Protection Board (MSPB) if your employment status meets any of the following criteria:

1. You have completed a probationary trial period or one year of current continuous employment in the competitive service under other than a temporary appointment.
2. You are a preference eligible employee in the excepted service and have completed one year of current continuous service in the same or similar positions as the one you now hold.
3. You are in an excepted service appointment and have completed two years of current continuous service in the same or similar position under other than a temporary appointment limited to two years or less.
4. You are a Career SES appointee (except reemployed annuitants) who believes the requirements of 5 CFR Part 359, Subpart H, or the Agency's procedures have not been correctly applied.

Non-SES and Schedule C employees with the right to appeal to the MSPB have the right to request review of the material the Agency relied on to support this action. Career SES appointees may inspect the regulations and records pertinent to this action at the following location: [IRS Shutdown Recall](http://www.irs.gov) site.

If you have the right of appeal and wish to appeal this action to the MSPB, you must file your appeal during the period beginning the day after the effective date of the furlough and ending on the 30th day after the effective date, or 30 days after the date of your receipt of this decision notice, whichever is later. You have the right to be represented in this matter by an attorney or other person you may choose. You may obtain a copy of the appeal form, review the MSPB regulations, and ascertain the location of the appropriate MSPB Regional Office through the web address: <http://www.mspb.gov/>.

MSPB requires an appeal to be filed with the MSPB regional or field office serving the area where your duty station was located when the action was taken. Based upon your duty station, the appropriate field office can be found on **page 5** of this document.

MSPB also offers the option of electronic filing at <https://e-appeal.mspb.gov/>. You may wish to check MSPB's website for its operating status during this time. Should you file an appeal with the MSPB, the MSPB should send a copy of the appeal and the Acknowledgment Order to the appropriate office designated in **page 6** of this document.

Bargaining unit employees, as an alternative to an appeal to the MSPB, may grieve this action in accordance with the negotiated grievance procedure in Article 41 of the National Agreement. With the consent of NTEU, bargaining unit employees may appeal the Agency's decision to binding arbitration under Article 43 of the National Agreement. Under no condition may bargaining unit employees file both a grievance under the negotiated grievance procedure and an appeal to the MSPB regarding this action. (Filing in both forums will result in the dismissal of whichever is filed later.) To obtain information on filing a grievance under the negotiated grievance procedure, contact your local NTEU representative.

If you believe the Agency took this action against you in retaliation for making protected "whistleblowing" disclosures or other protected activity, as defined in 5 CFR Section 1209.4, you have the right to file either an appeal to the MSPB (reference 5 CFR Section 1209.6), a complaint with the Office of Special Counsel with the option to file an Individual Right of Action appeal with MSPB, or, with the consent of the Union, an appeal to binding arbitration in accordance with the National Agreement. Whichever is filed first shall be considered an election to proceed in that forum. If you choose to file a complaint with the Office of Special Counsel before filing an appeal with the MSPB, you will have elected an Independent Right of Action appeal and in any subsequent appeal to the MSPB your rights will be limited. Unlike a direct appeal to the MSPB, the Agency will not be required to prove the charge, nexus, and the reasonableness of the penalty but will only be required to prove by clear and convincing evidence that it would have taken the same action in the absence of a protected disclosure or other protected activity.

Should you allege this action was based in whole or in part on discrimination on the basis of race, color, religion, sex, age, national origin, or physical or mental disability, you may choose one of the following:

1. Include the discrimination allegations in an appeal to the MSPB.
2. File a complaint with the Equal Employment Opportunity Commission (EEOC) consistent with 29 CFR §§ 1614.301 and 1614.302.
3. Grieve the unlawful discrimination allegations consistent with the provisions of 5 USC § 7121(d) and Article 41 of the National Agreement. (**BARGAINING UNIT EMPLOYEES ONLY**)

To appeal under 29 CFR Part 1614, the allegations must be brought to the attention of an EEO counselor within 45 calendar days of the effective date of this action. For allegations of unlawful discrimination, you must choose only one of the above forums. (Whichever is filed first shall be considered an election to proceed in that forum and all

later filings will be dismissed.) You can obtain information about appeal rights and procedures by contacting the IRS EEO Care Line at 1-866-743-5748 or TTY at 1-866-924-3578.

If you are a bargaining unit employee and choose to grieve allegations of unlawful discrimination and do not prevail at arbitration, you have the right to request MSPB review of the arbitrator's decision under 5 USC § 7702. The request for MSPB review must be filed with the Clerk of the Board, Merit Systems Protection Board, 1615 M Street, NW, Washington, DC 20419, within 35 days of the issuance of a decision, or, if it can be shown that a decision was received more than 5 days after the date of issuance, within 30 days after the date the decision was received.

Any employee whose appeal of this action to the MSPB included allegations of unlawful discrimination has the right to petition the EEOC, within 30 days of the MSPB's decision, for consideration of the MSPB's decision, or to file a civil action in an appropriate United States District Court.

You may be entitled to unemployment benefits during the furlough period. You may wish to contact the State Unemployment Office in your jurisdiction to determine eligibility and procedures through the following web address: http://www.dol.gov/whd/contacts/state_of.htm. The SF-8 form, notated as **page 7** of this document, is notice to Federal Employee about Unemployment Insurance. Additional information about unemployment insurance is available at <http://www.servicelocator.org/OWSLinks.asp>.

Although you will be placed in non-pay and non-duty status during the furlough, the [Government Employee Fair Treatment Act of 2019](#) requires employees of the federal government who are furloughed or required to work during a lapse in appropriations to be compensated for the period of the lapse. The employees must be compensated on the earliest date possible after the lapse ends, regardless of scheduled pay dates. Employees required to work during the lapse in appropriations may use leave.

We recognize the difficult financial implications of any furlough, no matter how limited its length. We will make every effort to keep you informed as additional information regarding the Agency funding level becomes available. If you have questions pertaining to this letter, visit the [IRS Shutdown Recall](#) site.

MSPB Listings

U.S. MERIT SYSTEMS PROTECTION BOARD

Regional Office	Address	Phone / Email	Appellate Jurisdiction / States
Atlanta	401 W. Peachtree Street, NW, 10th Floor, Atlanta, GA 30308-3519	(404) 730-2751 - phone (404) 730-2767 - fax atlanta@mspb.gov	Alabama, Florida, Georgia, Mississippi, South Carolina, and Tennessee
Central	230 South Dearborn Street, 31st Floor, Chicago, IL 60604-1669	(312) 353-2923 - phone (312) 886-4231 - fax chicago@mspb.gov	Illinois, Indiana, Iowa, Kansas City (KS), Kentucky, Michigan, Minnesota, Missouri, Ohio, and Wisconsin
Washington, DC	1901 S. Bell Street, Suite 950, Arlington, VA 22202	(703) 756-6250 - phone (703) 756-7112 - fax washingtonregionaloffice@mspb.gov	Washington, DC, Maryland (counties of Montgomery and Prince George's), North Carolina, Virginia, and all overseas areas not otherwise covered
Northeastern	1601 Market Street, Suite 1700, Philadelphia, PA 19103	(215) 597-9960 - phone (215) 597-3456 - fax philadelphia@mspb.gov	Connecticut, Delaware, Maine, Maryland (except Montgomery and Prince George's counties), Massachusetts, New Hampshire, New Jersey (except Bergen, Essex, Hudson and Union counties), Pennsylvania, Rhode Island, Vermont, and West Virginia
Dallas	1100 Commerce Street Room 620, Dallas, TX 75242-9979	(214) 767-0555 - phone (214) 767-0102 - fax dallas@mspb.gov	Arkansas, Louisiana, Oklahoma and Texas
Western	1301 Clay Street, Suite 1380N, Oakland, CA 94612-5217	(510) 273-7022 - phone (510) 273-7136 - fax WesternRegionalOffice@mspb.gov	Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington and Pacific overseas
New York	26 Federal Plaza Room 3137-A, New York, NY 10278-0022	(212) 264-9372 - phone (212) 264-1417 - fax newyork@mspb.gov	New Jersey, (counties of Bergen, Essex, Hudson, and Union), New York, Puerto Rico, and Virgin Islands
Denver	165 South Union Boulevard, Suite 318, Lakewood, CO 80228-2211	(303) 969-5101 - phone (303) 969-5109 - fax denver@mspb.gov	Arizona, Colorado, Kansas (except Kansas City), Montana, Nebraska, New Mexico, North Dakota, South Dakota, Utah and Wyoming

General Legal Services Area Counsel

Office	Address	Area Counsel	Phone/Fax	Email	States
Atlanta	401 W. Peachtree Street, NW - Peachtree Summit Federal Building, Suite 640 Stop 183-R, Atlanta, GA 30308-3539	Andrew Greene	(470) 639-2167 Fax: 855-627-6586	Andrew.M.Greene@irscounsel.treas.tov	Alabama, Florida, Georgia, Louisiana, North Carolina and Tennessee.
Chicago	200 West Adams Street, Bank of America Building, Suite 2400, Chicago, IL 60606	Pamela Langston-Cox	(312) 368-8836 Fax: 855-631-9887	Pamela.Langston-cox@irscounsel.treas.gov	Illinois, Indiana, Kentucky, Michigan, Ohio and Wisconsin
Dallas	4050 Alpha Road, Federal Building, MC 2400NDAL, 14th Floor, Dallas, TX 75244-4203	Bridgette Gibson	(469) 801-1003 Fax: 855-631-9893	Bridget.M.Gibson@irs.counsel.treas.gov	Minnesota, Missouri, Nebraska, Oklahoma and Texas
Manhattan	33 Maiden Lane, 14th Floor, New York, NY 10038	Joseph "Drew" Blanton	(646) 259-8102 Fax: 855-606-2385	Joseph.A.Blanton@irscounsel.treas.gov	Connecticut, Massachusetts, New Jersey, New York and Pennsylvania
San Francisco	100 First Street, Suite 1800, San Francisco, CA 94105	Tim Heinlein	(415) 547-3718 Fax: 855-708-5685	Tim.E.Heinlein@irscounsel.treas.gov	Arizona, California, Colorado, Hawaii, Nevada, New Mexico, Oregon, Utah and Washington State
Washington DC	1111 Constitution Ave., NW, Room 6404, Washington, DC 20224	Byron Smalley	(202) 317-6999 Fax: 877-487-4659	Byron.D.Smalley@irscounsel.treas.gov	District of Columbia, Maryland and Virginia

Form SF 8 Page 1

NOTICE TO FEDERAL EMPLOYEE ABOUT UNEMPLOYMENT INSURANCE

This form has been given to you because (1) you have been separated from your job, or (2) you were placed in a nonpay status, or (3) your records have been transferred to a different payroll office.

Unemployment insurance (UI) for Federal workers. When unemployed, Federal workers may be entitled to UI benefits similar to those of workers in private industry. If you become unemployed or are in a nonpay status and want to FILE A CLAIM, go to the nearest LOCAL PUBLIC EMPLOYMENT SERVICE OFFICE of the STATE EMPLOYMENT SECURITY AGENCY to register for work and file your claim for UI. Your ELIGIBILITY for UI CANNOT be determined until AFTER you file a claim. DO NOT DELAY filing a UI claim; if you wait, your unemployment benefits may be reduced or you may not qualify for any benefits.

To help EXPEDITE your claim, take THIS FORM with you, your SOCIAL SECURITY ACCOUNT NUMBER CARD, the OFFICIAL NOTICE of your most recent SEPARATION or of your present NONPAY status (Standard Form 50 if available), EARNINGS and LEAVE statements, or similar documents that indicate you were employed by a Federal agency.

FEDERAL AGENCY will insert in the box:

1st line--Parent Federal Agency Name and 3 digit code number
2nd line--Major Component (if any)
3rd and 4th line--
~~add~~to which all forms pertaining to a claim should be sent (ES-931, 931A, 934, 936, and notices of appeal, hearings, and determinations)

KEEP THIS FORM and TAKE IT WITH YOU if you file a UCFE/UI claim for unemployed Federal workers provided by Federal law (U.S. CODE, Title 5, Chapter 85). For more information about UCFE/UI, read the REVERSE SIDE of this form.

3 Digit
Identification
FEDERAL AGENCY

	CODENO.
	410
TALX UC Express	
P.O. Box 66945	
ST Louis, MO 63166	

TALX Analyst

To be completed by the

Federal

Agency:

1-800-366-6660

Contact Name/Office

Telephone No. (include area code)

Form SF 8 Page 2

UNEMPLOYMENT COMPENSATION FOR FEDERAL EMPLOYEES (UCFE) PROGRAM**UNEMPLOYMENT INSURANCE (UI) FOR FEDERAL WORKERS****TAKE THIS FORM WITH YOU IF YOU GO TO FILE A CLAIM****GENERAL INFORMATION:****1. WHO WILL PAY UNEMPLOYMENT BENEFITS?**

If you are eligible, you will be paid by a State employment security agency under the provisions of its unemployment insurance (UI) law. The amount of your regular weekly benefits and the period for which benefits will be paid will generally be determined by the law of the State in which you had your last Official Duty Station. This Duty Station will be printed on your final "Notification of Personnel Action", SF-50. If you have received all the regular benefits for which you are eligible, you may, under certain circumstances, become eligible for additional weeks of extended benefits; check with a State local office official. If your last duty station was outside the United States, you will not be eligible until you return to the United States, including the District of Columbia, Puerto Rico, and Virgin Islands. Your benefit rights will then be determined under the law of your State of residence.

UCFE/UI for unemployed Federal workers is paid from U.S. Government funds. No deductions were taken from your pay to finance these benefits.

2. UNDER WHAT CONDITIONS WILL I BE ELIGIBLE?

All State UI laws require that:

- a. You must be unemployed, able to work, and available for suitable work; (In some cases, you may be eligible if you are employed less than full time);
- b. You must register for work and file a claim at a local public employment service/UI claim office;
- c. You must continue to report to the office as directed; and
- d. You must have had a certain amount of employment/wages within a base period of 1 year specified in the State law and have been separated through no fault of your own.

All State UI laws will deny you benefits for such reasons as:

- a. Quitting your job voluntarily without good cause or being discharged for misconduct connected with work; or
- b. Refusing an offer of a suitable job without good cause.

Some State UI laws deny or reduce UI benefits for certain types of payments you may receive (retirement, severance, and/or lump-sum amount for unused, accrued annual leave).

3. DO I HAVE THE RIGHT OF APPEAL?

Yes. If a determination is made denying you benefits, you have the right to appeal as provided in the applicable State law.

4. ARE THERE ANY PENALTIES?

Yes. If you willfully make a false (fraudulent) claim, you may be fined, imprisoned, or both. If you make a mistake in giving information when you file your claim, notify the local UI claim office as soon as you discover the mistake: prompt notification may avoid a penalty.

(The above statements are issued for general information; they do not have the effect of law, regulation, or ruling).

IF YOU BECOME REEMPLOYED and have been collection UCFE/UI benefit payments, it is your RESPONSIBILITY to notify the local office, in writing, to discontinue paying benefits now that you are employed. Failure to do so may result in a *penalty such as a fine, imprisonment, or both.*