



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Effective Date: July 25, 2025

Delegation Order 6-32 (New), Authorization to Execute Settlement Agreements in Labor/Employee Relations Matters

(1) Authorization to Execute Settlement Agreements in Labor/Employee Relations Matters

Note: This delegation order addresses authorities for all IRS positions excluding the Commissioner of the Internal Revenue, the Deputy Commissioner of the Internal Revenue, and top Senior Executive Services (SES) officials, which are delegated to the Deputy Secretary in compliance with Treasury Order 102-01. To execute settlement agreements in Equal Employment Opportunity matters, refer to Delegation Order 1-66, Authorization to Execute Settlement Agreements in Equal Employment Opportunity Matters, in [Internal Revenue Manual \(IRM\) 1.2.2](#), Servicewide Delegations of Authority.

(2) **Authority 1:** To settle informal or formal grievances filed under [IRM 6.771.1](#), Agency Grievance System.

(3) **Delegated to:** The lowest level supervisor who has the authority to provide the requested relief.

(4) **Redelegation:** This authority may not be redelegated.

(5) **Authority 2:** To settle employee grievances and local institutional grievances filed under the National Agreement, [Document 11678](#).

(6) **Delegated to:** The authorities identified in Article 41 of the [National Agreement](#).

(7) **Redelegation:** This authority may not be redelegated.

(8) **Authority 3:** To settle National Institutional Grievances filed under the National Agreement, [Document 11678](#).

(9) **Delegated to:** The IRS Human Capital Officer.

(10) **Redelegation:** This authority may be redelegated to the Director, Labor/Employee Relations and Negotiations.

(11) **Authority 4:** To settle non-monetary resolutions for performance-based actions taken under 5 CFR Part 432 and conduct or performance actions taken under 5 CFR Part 752.

- (12) **Delegated to:** The supervisor who decided or effected the matter being appealed.

Exception: For Section 1203 violations of the Restructuring and Reform Act of 1998 (RRA '98), this authority is delegated to the Chair of the 1203 Review Board.

- (13) **Redelegation:** This authority may not be redelegated.

- (14) **Authority 5:** To settle monetary resolutions of \$10,000 or less (such as attorney fees or backpay) for performance-based actions taken under 5 CFR Part 432 and conduct or performance actions taken under 5 CFR Part 752.

- (15) **Delegated to:** The deciding official if they are an executive; otherwise, one supervisory level above the (non-executive) deciding official who effected the matter being appealed.

Exception: For Section 1203 violations of the RRA '98, this authority is delegated to the Chair of the 1203 Review Board.

- (16) **Redelegation:** This authority may not be redelegated.

- (17) **Authority 6:** To settle monetary resolutions exceeding \$10,000, but not more than \$100,000, (such as attorney fees, backpay) for performance-based actions taken under 5 CFR Part 432 and conduct or performance actions taken under 5 CFR Part 752.

- (18) **Delegated to:** Executives (SES, Administratively Determined, or Streamlined Critical Pay) as determined by the division commissioner or chief.

Note: Division commissioner or chief refers solely to the executive head of the business unit.

Exception: For Section 1203 violations of the RRA '98, this authority is delegated to the Chair of the 1203 Review Board.

- (19) **Redelegation:** This authority may not be redelegated.

- (20) **Authority 7:** To settle monetary resolutions exceeding \$100,000 (such as attorney fees or backpay) for performance-based actions taken under 5 CFR Part 432 and conduct or performance actions taken under 5 CFR Part 752.

- (21) **Delegated to:** Assistant Deputy Commissioners, Division Commissioners, Chiefs, National Taxpayer Advocate, and Director, Research, Analysis and Statistics.

Note: Division commissioners and chiefs refer solely to the executive head of the business unit.

Exception: For Section 1203 violations of the RRA '98, this authority is delegated to the Chair of the 1203 Review Board. This 1203 authority may not be redelegated.

- (22) **Redelegation:** The Assistant Deputy Commissioners, Division Commissioners, Chiefs, National Taxpayer Advocate, and Director, Research, Analysis and Statistics may redelegate this authority to an Executive (SES, Administratively Determined, or Streamlined Critical Pay).

Note: Division commissioners and chiefs refer solely to the executive head of the business unit.

- (23) **Source of Authority:** [Treasury Order 102-01 \(July 5, 2022\), 5 USC 7106, 5 USC Chapters 43](#) and [5 USC Chapter 75](#).
- (24) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified.
- (25) **Signed:** /s/ Billy Long, Commissioner of Internal Revenue