



COMMISSIONER

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, DC 20224

Delegation Order 6-22 (Rev. 2), Authority to Approve Monetary and Time-Off Performance Awards and Bonuses, Individual and Group Special Act and Managers' Awards, Bilingual Awards, Honorary Awards, Informal Recognition, and Quality Step Increases.

- (1) **Authority to Approve Monetary and Time-Off Performance Awards and Bonuses, Individual and Group Special Act and Managers' Awards, Bilingual Awards, Honorary Awards, Informal Recognition, and Quality Step Increases.**

Exception: This delegation order does not cover awards granted to members of the Senior Executive Service (SES), Streamlined Critical Pay Executives, and other employees serviced by the Human Capital Office's Office of Executive Services (OES), or awards or Quality Step Increases granted to Chief Counsel employees.

- (2) **Authority 1:** To approve any monetary award that would grant more than \$25,000 to an individual employee, up to a limit of \$50,000:

Note: Requires approval by the Chief Operating Officer, the Department of the Treasury (Treasury), the Office of Personnel Management (OPM), **and** final approval by the President of the United States.

- (3) **Authority 2:** To approve Performance Awards and Bonuses and Special Act Awards, Superior Accomplishment Awards, to individual employees in amounts from \$10,001 to \$25,000, and any Group Award in a total amount greater than \$50,000 for the group (provided that no individual employee in the group is granted more than \$25,000):

- (4) **Delegated to:** Chief Operating Officer.

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

- (6) **Authority 3:** To approve:

- a. Performance Awards and Bonuses¹ not to exceed the lesser of \$10,000 or 10%² of the employee's annual rate of basic pay (which must include any applicable locality payment under 5 Code of Federal Regulations (CFR) Part 531);

Exception:

¹Exception: Bargaining unit employees' performance awards are approved per the relevant National Agreement and the National Performance Awards Agreement (NPAA), in effect at the time of the awards payout, and are not subject to any other approvals except employee misconduct screening, tax compliance screening, and

tax compliance review. These awards must be initiated, approved, or adjusted in compliance with NPAA program requirements.

²The 10% limit is imposed by [5 USC 4505a\(a\)\(2\)\(A\)](#). However, the Code permits exceptions up to not more than 20% of the annual rate of basic pay. See IRM 6.451.1, Awards and Recognition, for information on requesting exceptions to the 10% limit.

- b. Special Act, Service, or Superior Accomplishment Awards not to exceed \$10,000; and,
 - c. Group Awards in an amount not to exceed \$50,000 for the group, provided that no individual employee in the group is granted more than \$10,000.
- (7) **Delegated to:** Direct reports to the IRS Commissioner, direct reports to the IRS Deputy Commissioner, and direct reports to the Chief Tax Compliance Officer and the Chief Operating Officer.
- (8) **Redelegation:** This authority may be redelegated to supervisors no lower than three levels above that of the employee being recommended (where that level exists in an organization).
- (9) **Authority 4:** To approve:
 - a. Performance Awards not to exceed the lesser of \$3,500 or 10% of the employee's annual rate of basic pay (which must include any applicable locality payment under 5 CFR Part 531);
 - b. Individual Performance Bonuses for employees rated in the IRS Payband System per current IR Performance Bonus guidance;
 - c. Special Act, Service, or Superior Accomplishment Awards not to exceed \$3,500;
 - d. Group Awards in an amount not to exceed \$20,000 for the group, provided that no individual in the group is granted more than \$3,500;
 - e. Managers' Awards from \$251 to \$500;
 - f. Bilingual Awards in amounts permitted by IRS policy and applicable negotiated agreements.
- (10) **Delegated to:** Direct reports to the IRS Commissioner, direct reports to the IRS Deputy Commissioner, and direct reports to the Chief Tax Compliance Officer and the Chief Operating Officer.
- (11) **Redelegation:** This authority may be redelegated to supervisors no lower than two levels above that of the employee being recommended (where that level exists in an organization).
- (12) **Authority 5:** To approve:
 - a. Managers' Awards: (a type of Special Act or Service Award) not to exceed \$250; and

- b. Time-off Awards not to exceed 8 hours.
- (13) **Delegated to:** First-level supervisors for employees under their supervision. (Subject to internal financial and management controls.)
- (14) **Redelegation:** This authority may not be redelegated.
- (15) **Authority 6:** To approve informal recognition and honorary awards described in the Employee Recognition Program.
- (16) **Delegation:** Managers are authorized to approve informal recognition and grant honorary awards through the Employee Recognition Program. Project Leads are authorized to give Informal Recognition certificates through the Employee Recognition Program.
- (17) **Redelegation:** This authority may not be redelegated.
- (18) **Authority 7:** To approve Quality Step Increases.
- (19) **Delegated to:** Business Unit Heads of Office or Deputy Heads of Office.
- (20) **Redelegation:** This authority may be redelegated to not lower than a member of the SES or SES-in-Waiting.
- (21) **Sources of Authority:** [Internal Revenue Code Section \(IRC\) 7804\(a\)](#), 5 United States Code (USC) Part III, Chapters [43](#), [45](#), and [53](#), [5 CFR Part 451, Subpart A](#), and [5 CFR Part 531, Subpart E](#), [Treasury Order 102-01](#), Delegation of Authority Concerning Personnel Management.
- (22) To the extent that the authority previously exercised consistent with this order may require ratification, it is hereby approved and ratified. This order supersedes Delegation Order 6-22 (Rev. 1), dated April 8, 2024.
- (23) Signed: **Melanie R. Krause**  Digitally signed by Melanie R. Krause
Date: 2025.03.28 07:12:27 -04'00'
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- Acting Commissioner of Internal Revenue Date

Note: See Exhibit 1.2.2-1, Delegation Order 6-22 (Rev. 2), Exhibit 6.22-1.

Delegation Order 6-22 (Rev. 2), Exhibit 6.22-1

Table of Delegated Authorities: The following table illustrates the authorities delegated in this delegation order.

Note:

Formerly part of IRM 1.2.45, Servicewide Policies and Authorities, Delegation of Authorities for Human Resource Management Activities, Exhibit 1.2.45-2, Delegation of Personnel-Related Matters [Order Number 6-6 (Rev. 17)] dated 10/02/2000. (Removed from IRM 1.2.45 on 11/24/2014.)

All award/recognition actions submitted by a business unit's approving official will be reviewed and approved by the authorized official, (specifically the IRS Human Capital Officer or their designee.) An action will be considered to be final approved upon: (1) the signature of the Personnel Action Request (PAR) action or relevant form; *and* (2) completion of all required policy and budget approvals and misconduct/discipline and tax compliance screenings.

Table of Delegated Authorities to Approve Monetary and Time-Off Performance Awards, Performance Bonuses, Individual and Group Special Act and Managers' Awards, Bilingual Awards, Honorary Awards, Informal Recognition, and Quality Step Increases for IRS Employees.

Authority to Approve	Delegated To	Redelegation
Any award that would grant more than \$25,000 to an individual employee, up to a limit of \$50,000	Requires approval by the Chief Operating Officer, the Department of the Treasury, and OPM, and then submission to the President of the United States for final approval.	This authority may not be redelegated
Performance Awards/Bonuses and Special Act, Service, Superior Accomplishment Awards to individual employees in amounts from \$10,001 to \$25,000 and any group award in a total amount greater than \$50,000 for the group (provided that no individual employee in	Chief Operating Officer	This authority may not be redelegated

Authority to Approve	Delegated To	Redelegation
the group is granted more than \$25,000)		
Performance Awards and Bonuses not to exceed the lesser of \$10,000 or 10% of the employee's annual rate of basic pay (which must include any applicable locality payment under 5 CFR 531); Special Act, Service, or Superior Accomplishment Awards not to exceed \$10,000; Group Awards in an amount not to exceed \$50,000 for the group provided that no individual employee in the group is granted more than \$10,000.	Direct reports to the IRS Commissioner, direct reports to the IRS Deputy Commissioner, and direct reports to the Chief Tax Compliance Officer and the Chief Operating Officer.	May be redelegated to supervisors no lower than three levels above that of the employee being recommended.
Performance Awards not to exceed the lesser of \$3,500 or 10% of the employee's annual rate of basic pay (which must include any applicable locality payment under 5 CFR 531); Individual Performance Bonuses for employees rated in the IRS Payband System per current IR Performance Bonus guidance; Special Act or Service, or Superior Accomplishment Awards not to exceed \$3,500; Group Award in an amount not to exceed \$20,000 for the group, provided that no individual in the group is granted more than \$3,500; Managers' Awards from \$251 to \$500;	Direct reports to the IRS Commissioner, direct reports to the IRS Deputy Commissioner, and direct reports to the Chief Tax Compliance Officer and the Chief Operating Officer.	May be redelegated to supervisors no lower than two levels above that of the employee being recommended.

Authority to Approve	Delegated To	Redelegation
Bilingual Awards in amounts permitted by IRS policy and applicable negotiated agreement provisions.		
Managers' Awards: (a type of Special Act or Service Award) not to exceed \$250; and Time-off Awards not to exceed 8 hours.	First-level supervisors for employees under their supervision (subject to internal financial and management controls)	This authority may not be redelegated.
Informal recognition and honorary awards described in the Employee Recognition Program	Managers are authorized to approve informal recognition and grant honorary awards through the Employee Recognition Program. Project Leads are authorized to give Informal Recognition certificates through the Employee Recognition Program.	May not be redelegated.
Quality Step Increases	Business Unit Heads of Office or Deputy Heads of Office.	This authority may be redelegated to not lower than a member of the SES (Senior Executive Service) or SIW (SES-in-Waiting).