



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

6.213.1

JULY 28, 2025

## EFFECTIVE DATE

(07-28-2025)

## PURPOSE

- (1) This transmits revised IRM 6.213.1, Employment in the Excepted Service.
- (2) IRM 6.213.1 provides Servicewide policy, standards, requirements and guidance relating to the administration of employment in the excepted service and the IRS Fellowship Program. This IRM must be read and interpreted in accordance with pertinent law, Government wide regulations, Treasury Human Resources Directives and applicable case law. All previous official Internal Revenue Service (IRS) policy, guidance, requirements and authorities formerly contained in memoranda, guides and other documents are incorporated into this IRM, if current and applicable.

## MATERIAL CHANGES

- (1) Throughout the IRM removed all content with the word "gender" and replaced with male or female, woman, male, he or she, or sex to align with Executive Order (EO) 14168, Defending Women From Gender Ideology Extremism and Restoring Biological Truth to the Federal Government.
- (2) Throughout the IRM removed all terms "equity," "diversity," "inclusion," the acronym "EDI" and links to the EDI program, office or content promoting diversity, inclusion and equity if used in the context of the EDI program to align with EO 14151, Ending Radical and Wasteful Government DEI Programs and Preferencing.
- (3) Throughout the IRM removed content related to gender neutrality to align with EO 14168, Defending Women From Gender Ideology Extremism and Restoring Biological Truth to the Federal Government.
- (4) Throughout the IRM updated names of divisions in the Human Capital Office (HCO). Employment Office is changed to Hiring Operations (HOps). Strategic Talent Analytics & Recruitment Solutions (STARS) Office is changed to Strategic Recruitment and Hiring (SRH). Policy & Audits Office is changed to Policy Office. Equity, Diversity, & Inclusion Office is changed to Office of Civil Rights and Compliance (OCRC).
- (5) Throughout the IRM updated formatting on external web links.
- (6) IRM 6.213.1.5 incorporated HCO-06-0924-0018, Interim Guidance for IRS Fellowship Program.

## EFFECT ON OTHER DOCUMENTS

IRM 6.213.1, Employment in the Excepted Service, dated September 14, 2022 is superseded. HCO-06-0924-0018, Interim Guidance for IRS Fellowship Program is obsoleted and has been incorporated into IRM 6.213.1.

## AUDIENCE

All business operating divisions

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6.213.1

Employment in the Excepted Service

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6.213.1.1  
(07-28-2025)  
**Program Scope and Objectives**

- (1) **Purpose.** This IRM provides guidance and requirements for excepted service positions in the IRS by:
  - a. Describing the hiring policies for Excepted Service
  - b. Establishing standards and procedures for hiring applicants with Excepted Service appointments
  - c. Recommending IRM resources and other IRM sections for Pathways and student hiring programs
- (2) **Audience.** The policies, authorities, and guidance in this IRM apply to all business operating divisions. Bargaining unit employees should review negotiated agreement provisions relating to subjects in this IRM. Should any of these instructions conflict with provisions in the negotiated agreement, the agreement prevails.
- (3) **Policy Owner.** IRS Human Capital Officer
- (4) **Program Owner.** HCO, Office of Human Resources Operations (OHRO), Talent Acquisition (TA), Program Execution Office (PEO)
- (5) **Program Contact.** HCO, OHRO, TA, PEO, SRH
- (6) **Primary Stakeholders.** HCO, OHRO, TA, PEO, SRH

6.213.1.1.1  
(07-28-2025)  
**Background**

- (1) This IRM is part of the Servicewide effort to provide IRS Human Resource practitioners with the most current policies and procedures from the HCO, PO.
- (2) It has been a long-standing policy of the Department of the Treasury (Treasury) and the IRS that the requirements for employment in the excepted service are normally the same as the Office of Personnel Management (OPM) requirements for employment in the competitive service. Written tests required for competitive appointments are waived for appointments in the excepted service. Within both the competitive and excepted service, the requirements for positions under the General Schedule are also applicable to positions under other pay plans, with the exception of positions under the Federal Wage System.

6.213.1.1.2  
(07-28-2025)  
**Authority**

- (1) *Laws - United States Code:*
  - a. 5 USC 2103, *The Excepted Service*
  - b. 5 USC 2108, *Veteran: Disabled Veteran; Preference Eligible*
  - c. 5 USC 2301, *Merit System Principles*
  - d. 5 USC 3101, *General Authority to Employ*
  - e. 5 USC 3309-3319, *Preference Eligibles; Examinations; Additional Points*
  - f. 5 USC 3320, *Excepted Service, Government of the District of Columbia*
  - g. 5 USC 8332, *Retirement, Creditable Service*
  - h. 29 USC 791, *Employment of Individuals with Disabilities*
  - i. 42 USC 12101, *Findings and Purpose*
- (2) *Public Laws:*
  - a. *Public Law No. 93-112, as amended, Rehabilitation Act of 1973*
  - b. *Public Law No. 95-602, Section 505, as amended*
  - c. *Public Law No. 110-325, ADA Amendments Act of 2008*
- (3) *Regulations - Code of Federal Regulations:*

- a. *5 CFR 213, Excepted Service*
- b. *5 CFR 302, Employment in the Excepted Service*
- c. *5 CFR 315, Career and Career-Conditional Employment*
- d. *5 CFR 351.502, Order of Retention - Excepted Service*
- e. *5 CFR 362, Pathways Programs*
- f. *5 CFR 752, Adverse Actions*

(4) **Other:**

- a. *Treasury Policy HCIS 301, TN-22-01, Employment in the Excepted Service*
- b. *EO 12067, modifying Presidential Reorganization Plan No. 1 of 1978*
- c. *EO 12144, Transfer of Certain Equal Pay and Age Discrimination in Employment Enforcement Functions*
- d. *EO 13163, Increasing the Opportunity for Individuals with Disabilities to Be Employed in the Federal Government*
- e. *EO 13164, Requiring Federal Agencies to Establish Procedures to Facilitate the Provision of Reasonable Accommodation*
- f. *EO 13172, Amendment to EO 13078, To Expand the Role of the National Task Force on Employment of Adults with Disabilities to Include a Focus on Youth*
- g. *OPM Qualification Standard Handbook OPM Guide to Internships, Fellowships, Apprenticeships*

6.213.1.1.3  
(07-28-2025)

**Roles and  
Responsibilities**

(1) HCO, OHRS, PO is responsible for:

- a. Policy development and oversight for this IRM and advising customers on Human Resources policy
- b. Issuing Servicewide policy guidance and interim guidance when appropriate
- c. Coordinating Servicewide communications and reports to Treasury on the placement programs detailed herein
- d. Approving all exceptions to the programs that are not otherwise governed by statute or regulation

(2) HCO, OHRO, PEO is responsible for:

- a. Policy application and compliance with this IRM
- b. Ensuring vacancy announcements contain appropriate language for excepted appointments
- c. Serving as the primary point of contact for hiring managers and business units
- d. Obtaining clarification from PO on policy and program requirements as needed

6.213.1.1.4  
(07-28-2025)

**Terms/Definitions/  
Acronyms**

(1) The following table lists commonly used acronyms in this IRM.

Acronym	Definition
HCO	Human Capital Office
HOps	Hiring Operations
OCRC	Office of Civil Rights and Compliance

Acronym	Definition
OPM	Office of Personnel Management
OHRO	Office of Human Resource Operations
OHRS	Office of Human Resource Strategy
PEO	Program Execution Office
PO	Policy Office
PRL	Priority Reemployment Lists
SRH	Strategic Recruitment and Hiring
TA	Talent Acquisition

- (2) The following table defines terms contained in this IRM:

Term	Definition
Excepted Appointment	An appointment that is excepted from competitive federal service and does not convey competitive status
Personally Identifiable Information	Information that identifies a individual person which could be used in a negative manner. Example of this are: full name, address, phone number, social security number
Qualification Requirements	A set of standards specific to the job being performed identified by the Office of Personnel Management
Reasonable Accommodation	A change in normal business process that allows applicants and employees with disabilities to efficiently apply for and perform the duties of their positions

6.213.1.2  
(11-06-2009)  
**Positions in the  
Excepted Service**

- (1) 5 USC 2103, The Excepted Service, defines excepted service as “those civil service positions which are not in the competitive service or the Senior Executive Service.” An excepted position is one that has been removed from the competitive service and, therefore, may be filled without regard to the OPM competitive examining procedures.
- (2) OPM retains the authority to determine whether the duties and requirements of any particular position justify exception from the competitive service. OPM will authorize the position to be filled by excepted appointment under Schedule A, B, C or D. Unless otherwise specified in a particular appointing authority, IRS may make Schedule A, B, C or D appointments on either a permanent or non-permanent basis, with any appropriate work schedule.
- (3) There are two ways positions are excepted from competitive service:
  - a. OPM

## b. Appointment of incumbent

6.213.1.2.1  
(09-14-2022)  
**Trial Period for Excepted  
Service Appointments**

- (1) Applicants selected under an excepted appointment will be required to serve a two-year trial period under 5 CFR 213.3102(u)(6), Entire Executive Service, unless EO or regulation authorizing the appointment specifies a shorter trial period. The trial period is an assessment period that provides managers the opportunity to evaluate an appointee's performance and conduct on the job to determine the fitness of employee for continued employment in the IRS.
- (2) Time spent on the excepted appointment counts toward the probationary period and/or career tenure if converted to a career or career-conditional appointment in the competitive service per 5 CFR 213.3102(u)(6), Entire Executive Service. Time spent on a temporary appointment, as specified in 5 CFR 213.3102(u)(6), Entire Executive Service, does not count towards the two-year requirement if the work is of a temporary nature.

6.213.1.2.2  
(07-28-2025)  
**Responsibilities**

- (1) The HCO, OHRO, PEO, and TA are responsible for ensuring that the vacancy announcement contains trial period information specific to the position and type of appointment.
  - a. Applicants selected under an excepted appointment will be required to serve a two-year trial period, unless otherwise specified by regulation
  - b. Applicants appointed under the Veterans' Recruitment Appointment or Persons with Disabilities hiring authorities will be required to serve a two-year trial period

6.213.1.3  
(07-28-2025)  
**Employment of Persons  
with Disabilities**

- (1) The first formal policy statement on the employment of person with disabilities came in a letter from President Eisenhower to the heads of agencies in May 1957. Since 1957 additional policy statements and EOs have been issued and public laws passed to encourage and promote employment of persons with disabilities. Section 501 of the Rehabilitation Act of 1973 prohibits discrimination on the basis of disability in federal employment and requires the federal government to engage in affirmative action for people with disabilities.
- (2) On July 26, 2000, EO 13163, Increasing Opportunity for Individuals with Disabilities Employed in the Federal Government, was issued to increase employment opportunities for individuals with disabilities at all levels and occupations in the federal government. The voluntary Standard Form 256, Self-Identification of Disability, available on the *OPM's website* is currently the only method for tracking individuals with disabilities. Treasury has created a template cover notice to be attached to the Standard Form 256. This Treasury cover notice and Standard Form 256 must be filed in the entrance on duty packages for new hires.
  - a. The completion of the Standard Form 256 by the applicant is voluntary and HCO, HOPs should encourage the applicant to complete the form for data collection purposes.
- (3) Completion of Standard Form 256 is mandatory when appointments are made under 5 CFR 213.3102(u), Appointments of Persons with Intellectual Disabilities, Severe Physical Disabilities, or Psychiatric Disabilities.
- (4) The Civil Rights Act of 1964 and the Rehabilitation Act of 1973 provide policy guidance and standards for establishing and maintaining effective affirmative



programs of equal employment opportunity. These acts are incorporated into 29 USC 791, Employment of Individuals with Disabilities.

6.213.1.3.1  
(11-06-2009)  
**Reasonable  
Accommodation for  
Applicants**

- (1) OCRC is responsible for assisting HCO, HOPs with reasonable accommodation requests to allow applicants and employees with disabilities to efficiently apply for and perform the duties of their positions.
- (2) The legal framework that supports and encourages the employment, retention, and advancement of people with disabilities is discussed on the *OPM website, Policy, Data, Oversight - Disability Employment*

6.213.1.3.2  
(07-28-2025)  
**Roles and  
Responsibilities**

- (1) The Equal Employment Opportunity Commission was given authority over equal employment enforcement in the federal government by Reorganization Plan No. 1 of 1978, later incorporated into EO 12144, Transfer of Certain Equal Pay and Age Discrimination in Employment Enforcement Functions, dated June 26, 1979.
- (2) The role of the OPM is to promote the hiring, placement, and advancement of disabled individuals and rehabilitated offenders throughout the federal sector. Additionally, OPM furnishes direction, guidance, and technical support to agency heads, directors of human resources, and personnel officers in their selective placement program activities. OPM maintains a website devoted to disability employment *OPM website, Policy, Data, Oversight - Disability Employment*.
- (3) The OHRO has responsibility for hiring programs associated with the Disability Program. The Director, TA is responsible for initiating and coordinating the IRS Affirmative Action Plan for the employment of persons with disabilities with the HCO, TA, Hiring Operations (HOPs), OCRC, and Treasury.
- (4) A Schedule A Program Manager is located in HCO, OHRO, TA, PEO, HOPs, SRH. Schedule A Program Managers are advocates for Schedule A hiring and should be the first contact for the hiring managers when filling positions under the Schedule A appointing authority. Schedule A Program Manager duties are collateral.
- (5) The Schedule A Program Manager will:
  - a. Maintain an active inventory of resumes from applicants with disabilities by consulting with his/her local resources (e.g., local colleges and universities, local Vocational Rehabilitation Service providers, the Employer Assistance & Recruiting Network, the Department of Labor, Lighthouse for the Blind, etc.)
  - b. Participate in local outreach services with the disability community to encourage applicants to apply for IRS vacancies
  - c. Coordinate with business operating divisions to meet with disability counselors to educate on reasonable accommodation on the job requirements
  - d. Work with management throughout the hiring process when recruiting under the Schedule A authority
  - e. Oversee the program regarding policy and conversion requirements
  - f. Correspond with Schedule A applicants
  - g. Maintain an awareness of all vacancy announcements for the timely referral of applicants
  - h. Perform qualification determinations, certify and refer Schedule A applicants to selecting officials

- i. Coordinate fingerprinting, tax check, and accession with candidate and selecting official
- j. Monitor program and case files to identify employees who tentatively meet conversion requirements and work with management when a determination is made that an employee should be converted to a competitive appointment
- k. Secure preliminary documentation (proof of disability and certification of readiness)
- l. Perform qualification determinations on Schedule A applicants applying through an avenue outside of United States of America Staffing (USA Staffing) Program
- m. Verify proof of employment eligibility while keeping all documents confidential
- n. Work with the appropriate manager and/or Schedule A Program Manager to make sure the necessary accommodations are provided for any part of the interviewing/hiring process

(6) Managers will:

- a. Consult with their servicing Schedule A Program Manager regarding opportunities to use the Schedule A authority to fill their vacancies whenever possible. They will provide information about the position such as the position description, grade level, and competencies.
- b. Review resumes, conduct interviews, and make selections. If there is no job match with any of the Schedule A applicants, the competitive process may be used to fill the vacancy.
- c. Contact HCO, TA, PEO, HOPs to extend the tentative offer of employment. Once the candidate accepts the tentative job offer, a final start date is not established until pre-employment process has been completed. This may require coordination with the Schedule A Program Manager and HCO, TA, PEO, HOPs.
- d. Work with OCRC or the Schedule A Program Manager to assist with accommodation needs
- e. Ensure that the accommodation needs are in place on the employee's first day

6.213.1.3.3  
(07-28-2025)  
**Appointment**

- (1) An applicant with a disability may be appointed non-competitively to a permanent or a temporary position, under the Schedule A appointing authority (An open announcement is not required). The Schedule A is a special appointing authority for persons with disabilities. Proof of an applicant's disability is required prior to making an appointment under this authority.
- (2) To be eligible for these noncompetitive, Schedule A appointments, applicants must meet the definition for being disabled contained in 5 CFR 213.3102(u), Appointment of Persons with Intellectual Disabilities, Severe Physical Disabilities, or Psychiatric Disabilities, and provide the following:
  - a. Documentation of the disability listed in 5 CFR 213.3102(u), Appointment of Persons with Intellectual Disabilities, Severe Physical Disabilities, or Psychiatric Disabilities. Such documentation is used to verify the candidate has an intellectual disability, severe physical disability or psychiatric disability. This documentation must be provided to the HOPs Schedule A (Persons with Disabilities) Coordinator prior to consideration for employment. Documentation of eligibility for employment under Schedule A can be obtained from one of the following sources: a licensed

medical professional such as a physician or other medical professional certified by a state, the District of Columbia or a U.S. territory to practice medicine, a state or private licensed vocational rehabilitation specialist, or any federal agency, state agency, or agency of the District of Columbia or a US territory that issues or provides disability benefits.

- b. The documentation provided needs to contain language specific to eligibility under Schedule A. A sample of a Schedule A documentation can be found on *OPM's website - Sample Schedule A Letter*

- (3) Management may utilize a temporary appointment to observe the applicant on the job to determine whether the applicant is capable of performing the duties of the position. When this option is used, the hiring manager may convert the applicant to a permanent appointment when it has been determined that the individual is able to perform the duties of the position as demonstrated in 5 CFR 213.3102(u)(5), Appointment of Persons with Intellectual Disabilities, Severe Physical Disabilities, or Psychiatric Disabilities.

## 6.213.1.3.4 (07-28-2025) **Promotion and Reassignment**

- (1) Applicants who are selected for positions under Schedule A must meet the qualification requirements for the position and be able to perform the essential duties of the position with or without reasonable accommodations. Per 5 CFR 213, Excepted Service, all appointments in the excepted service are specifically excepted from competitive service and they do not confer competitive status. Therefore, Schedule A employees are not eligible to compete under merit promotion procedures through internal or status announcements. These employees may request non-competitive consideration for a position they qualify for by contacting their manager who coordinates with the HOps Schedule A Coordinator.
- (2) Disabled employees may be promoted and reassigned to positions for which they are qualified. There are no special procedures as in the initial appointment procedure, for promotions and reassignments of disabled employees.
- (3) Employees have the option to request consideration for placement into a position for which they qualify using Schedule A authority for placement. To do this, a request is made by the employee to their manager and/or through the Schedule A Program Manager.
  - a. Per 5 CFR 213, Excepted Service, Schedule A Disability Appointments are in the Excepted Service and they do not confer competitive status. Therefore, Schedule A employees are not eligible to compete under merit promotion procedures via an internal announcement. Schedule A employees may request noncompetitive consideration for a position they qualify for by contacting their manager who coordinates with the Schedule A Program Manager.
  - b. For an external announcement, the Schedule A applicant is considered with all the competitive applicants. The Schedule A applicant's application is not flagged or marked as Schedule A. If selected as a Schedule A applicant, they would be selected for a new Schedule A appointment. Per 5 CFR 213.3102(u), Appointment of Persons with Intellectual Disabilities, Severe Physical Disabilities, or Psychiatric Disabilities, time previously spent under a Schedule A appointment counts toward the completion of the trial period if the person is reappointed without a break in service to the same position. If they applied competitively and are selected as one of the Best Qualified applicants, they would be appointed as a career/ career conditional competitive employee.

- (4) Disabled employees should make their qualifications and desires for particular positions known to their managers in order to be considered for such internal promotions and reassignments.
- (5) Promotion and reassignments for Schedule A disabled employees are considered an alternate method of filling a vacancy.

6.213.1.3.5  
(07-28-2025)

**Conversion to  
Competitive Status**

- (1) After two years of successful performance in a permanent position, an employee serving in the excepted service under Schedule A, 5 CFR 213.3102(u), Appointment of Persons with Intellectual Disabilities, Severe Physical Disabilities, or Psychiatric Disabilities, an employee may be non-competitively converted to a career or career-conditional appointment upon the recommendation of his/her supervisor.
- (2) Conversion to a competitive appointment is not mandatory. The supervisor should provide in writing, through the appropriate Schedule A Program Manager, substantive justification for not recommending conversion of an employee who has demonstrated successful job performance. See 5 CFR 315.709, Appointment for Persons with Disabilities, for guidance on Schedule A conversions.
- (3) Time spent on a temporary appointment may not be credited towards the two-year trial period requirement according to 5 CFR 213.3102(u)(6), Appointment of Persons with Intellectual Disabilities, Severe Physical Disabilities, or Psychiatric Disabilities.
- (4) Upon notification from the Schedule A Program Manager, the business unit is responsible for initiating the Personnel Action Request to convert or terminate the employee. The effective date of the action must be current; conversion actions are not to be processed with retroactive effective dates.

6.213.1.3.6  
(07-28-2025)

**Case Files/Medical  
Documentation**

- (1) All disability and medical documentation for appointments must be maintained in a confidential manner in HCO, TA, HOps. This material is not to be included or placed in the individual's Official Personnel Folder or medical folder. The documentation is considered confidential by virtue of the medical records and other sensitive information and must be stored in a secure manner on a Share-Point or other electronic site. Since these records are collected solely for the purpose of Schedule A, 5 CFR 213.3102(u), Appointment of Persons with Intellectual Disabilities, Severe Physical Disabilities, or Psychiatric Disabilities, appointments, the records are not to be used for any other purpose and should be maintained for two years after conversion.
  - a. Hiring managers should not be involved in requesting the certification of disability documentation, nor should managers have access to it, as medical documentation must be kept strictly confidential.
- (2) Case files are to be established and maintained by HOps for each applicant who is considered for a Schedule A appointment. At a minimum, the case file must contain the following information:
  - a. Position Description
  - b. Resume of the applicant
  - c. Proof of disability
  - d. Temporary appointment information (if employee was placed on one)

6.213.1.3.7  
(07-28-2025)

## Reporting Requirements

- (1) Annual reporting is required by Treasury for disability hiring. The business unit's accomplishments under the Disability Program are reported in the Service's Disabled Veterans Affirmative Action Program annual report. HCO, PEO is responsible for preparing the annual report and forwarding to OCRC. OCRC manages the information received and includes successes, deficiencies, participation rates, advancement, and retention of individuals with targeted disabilities in their Management Directive 715 Annual Report.

6.213.1.4  
(07-28-2025)

## Positions for Which Critical Hiring Need Exists

- (1) This includes both short-term positions and continuing positions that an agency must fill on an interim bases pending completion of competitive examining, clearances or other procedures required for a longer appointment.
- (2) Per 5 CFR 213.3102(i)(2), Entire Executive Civil Service, appointments may not exceed 30 days and may be extended for up to an additional 30 days if continued employment is essential to the agency's operations.
- (3) Appointments may not be used to extend the service limit of any other appointing authority.
- (4) An agency may not employ the same individual under this authority for more than 60 days in any 12 month period.

6.213.1.5  
(07-28-2025)

## IRS Fellowship Program

- (1) The IRS Fellowship Program is designed to recruit and select exceptional talent from the public sector. The merits of this fellowship program include:
  - a. Providing developmental or professional experience to individuals who have completed their formal education.
  - b. Providing training designed to increase the pool of qualified candidates in a particular occupational specialty, and therefore increasing the recruiting pipeline for future full-time hires.
  - c. Promoting cross-fertilization between the IRS and the private sector to foster mutual understanding and exchange of ideas.
  - d. Attracting experienced practitioners and academics with targeted skill sets for senior-level and niche positions.
- (2) Positions filled under this authority are excepted from the competitive service and constitute Schedule A appointments. Agencies are authorized to fill positions in support of fellowship and similar programs that are filled from limited applicant pools under 5 CFR 213.3102(r), Entire Executive Civil Service, and the authorities listed in the Authorities section.
- (3) The IRS Fellowship Program will offer an opportunity for outstanding individuals to work on policy research and special projects in a fast-paced and challenging environment dedicated to the success of the IRS mission. IRS fellows are expected to have academic qualifications in finance, economics, information technology, public policy, accounting, public management, administration, or law and must meet all qualifications and requirements for federal employment in the IRS.

6.213.1.5.1  
(07-28-2025)

## Program Structure:

- (1) The number of fellows will be determined by projected IRS Human Capital requirements and availability of resources. As noted in the *OPM Guide to Internships, Fellowships, Apprenticeships, and Other Programs*, new hires appointed to the fellowship will count against the full time employee equivalent ceiling.



- (2) The initial appointment of the fellowship will be a two-year time-limited appointment under 5 CFR 213.3102(r), Entire Executive Civil Service, in the excepted service. Renewed fellowship appointments may not exceed a total fellowship appointment of four years. Fellowship appointments may be renewed on a case-by-case basis considering applicants' qualifications, IRS requirements, and budgetary constraints.
- (3) Qualifications will be assessed by the HCO, TA, Hiring Operations Division. Appointments will be made at the General Schedule GS-09 to GS-15 grade levels.
- (4) Service as a fellow confers no rights to further federal employment in either the competitive or excepted service upon the expiration of the appointment.
- (5) Fellows may apply for permanent career positions or be appointed to other excepted service positions before or after completion of their fellowship appointment, but the IRS makes no commitment regarding the availability of suitable positions within the IRS. Hiring decisions will be made solely on the basis of merit and fitness without regard to political or religious affiliations, marital status, race or any other non-merit-based factor.
- (6) Fellows will serve on two-year, time-limited, excepted service appointments within the GS classification and pay system. All employees with appointments of at least 366 days (5 USC 8332) may be entitled to the standard federal benefit package including health insurance per 5 CFR 890, Federal Employees Health Benefits Program, life insurance per 5 CFR 870, Federal Employees' Group Life Insurance Program, the Federal Employee Retirement System Revised Annuity per 5 CFR 841, Federal Employees Retirement System, and the Thrift Savings Plan, per 5 CFR 1690, Thrift Savings Plan.
- (7) Although the primary work product of the fellows is likely to not be appropriate for release outside of the IRS, consideration identical to that provided to regular Department of Treasury (Treasury) employees will be given to the development of academic articles suitable for publication. The fellows will have access on an as-needed basis to Treasury data essential to their work and be subject to the same disclosure rules applicable to all IRS employees.
- (8) Fellows may be appointed as junior fellows or senior fellows.

- a. Junior Fellowships:

Junior Fellowships will be offered at the GS-9 through GS-12 grade levels, to outstanding individuals who have recently completed graduate (master or doctoral) degrees in major areas such as finance, economics, information technology, public policy, accounting, public management, administration, or law. Appointments will be offered at the appropriate grade level for education and experience individuals possess in accordance with OPM qualification standards for the position they are hired. For appointment to the GS-12 level, candidates must also possess relevant work experience.

At the time of appointment, junior fellows may be placed in positions that offer promotion potential up to and including the GS-12 level, provided that the position has been properly classified and the candidate is qualified for placement. Although promotion is not allowed on a time-limited appointment, fellows may be converted to a new time-limited appointment at the higher grade, effecting a promotion, as long as the candidate meets minimum qualifications for the higher grade, the position

remains under the authority of 5 CFR 213.3102(r), Entire Executive Civil Service, and the total time employed does not exceed four years.

Junior fellows will report to the deputy, director, or their designee of the office they are assigned. The deputy director or director, or their designee, will act as a mentor in guiding the junior fellow's development within the IRS and provide direction regarding specific policy projects. Junior fellows will be exposed to a complex variety of on-the-job experiences and developmental training. Junior fellows will assist with a specific research project(s) that reflect individual background, training, and career objectives. Junior fellows may also be provided the opportunity to participate in rotational assignments within other IRS offices as part of a developmental program, provided availability of assignments, requirements of the offices, and interest of fellows. Such assignments will be no shorter than three months, no longer than six months, and will not extend the overall time of appointment.

b. Senior Fellowships:

Senior Fellowships will be offered positions at the GS-13 level or higher to experienced professionals, including academics, whose research interests coincide with the temporary needs of the IRS, or whose targeted skill sets are required for niche positions. Senior fellows will be selected based on their qualifications to provide advice and pursue research required by IRS policy and responsibilities. Senior fellows will be responsible for development of specific policy recommendations or completion of specific research with regards to IRS policy objectives.

Senior fellows will report to the deputy or director, or their designee of the business operating division of which they are assigned. Senior fellows will provide general policy direction and assist in integrating fellowship projects and recommendations into IRS policy.

- (9) Fellowship projects may include but are not limited to analytical studies leading to publication of mandated reports, analysis and development of specific policy proposals, and/or review and analysis of administrative guidance interpreting key financial regulatory legislation and legislation relevant to the arenas of critical infrastructure, implementation projects, cyber intelligence, and/or cyber security.

6.213.1.5.2  
(07-28-2025)

**Program Administration:**

- (1) The IRS will fund fellowships using existing salary and full-time employee approval. Operational management of the program is assigned to the HCO.
- (2) The HCO, TA, Hiring Operations will be responsible for the recruitment and selection of junior and senior fellows. Appointments, including determination of compensation, will be coordinated between HCO, TA, and the IRS Office of the Chief Financial Officer.
- (3) Position descriptions for Policy Analysts, Policy Advisors, Financial Analysts, Financial Economists, and Cyber Intelligence Analysts will be used for junior fellows. Position descriptions for Senior Policy Analysts, Senior Policy Advisors, and Senior Cyber Intelligence Analysts will be used for senior fellows. Any other unique or specific position descriptions required will be drafted by the HCO, TA, Position Management and Classification Office.
- (4) Consistent with 5 USC 2301, Merit System Principals, and 5 USC 3315, Registers; Preference Eligibles Furloughed or Separated, the IRS will adhere to merit system principles and provide public notification of employment oppor-

tunities in a manner that makes an effort to attract qualified individuals from all segments of society and provide fair and open competition before filling a position under the authority granted by Treasury Policy TN 22-01, Employment in the Excepted Service dated January 6, 2022, and 5 CFR 213.3102(r), Entire Executive Civil Service. The IRS will use USAJOBS, job fairs, recruitment activities at colleges and universities, advertisement in professional journals, publications, and through professional organizations to reach the widest audience. Information on the use of this hiring authority will be reported to OPM in line with 5 CFR 213.103, Publication of Excepted Appointing Authorities in Schedules A, B, C, and D.

- a. Applicants under the IRS Fellowship Program must be evaluated using OPM's General Schedule Qualification Standards or an OPM approved IRS-specific qualification standard for the position being filled.
- b. Under 5 CFR 302, Employment in the Excepted Service, applicants may be rated using either of the following methods. The method to be used must be identified prior to posting the vacancy announcement and included in the vacancy announcement and may vary according to the type of position, number of expected candidates, grade level, and skill set required. For the unranked rating method, all minimally qualified applicants are referred to the selecting official with preference eligibles having selection priority. The category-like rating method mirrors the procedures of the category rating system in the competitive service with veterans' preference being absolute within each rating category.
- c. Veterans' Preference must be applied during the rating, ranking and referral process as indicated in, 5 USC 33, Examination, Selection, and Placement, 5 CFR 302, Employment in the Excepted Service, and as described in the OPM's Delegated Examining Operations Handbook. If a preference eligible with a 30% or more service-connected disability is not selected, a pass-over or objection must be prepared and adjudicated and sustained by Treasury and OPM prior to making an alternate selection.
- d. Priority Reemployment Lists (PRL) must be cleared prior to announcing and selecting fellowship candidates. In order to comply with 5 CFR 302.303, Maintenance of Employment Lists, eligible excepted service employees who apply for reemployment consideration will be registered on the Treasury-wide PRL for two years. Under 5 CFR 302.304, Order of Consideration, the IRS must consider candidates on either the Treasury PRL or IRS-specific PRL which is exclusive to the excepted service prior to announcing the position. Prior to selecting an applicant into the excepted service, the PRLs must be cleared again. The IRS is required to notify Treasury if an employee becomes eligible for placement on the PRLs so that all Treasury agencies can be notified of PRL eligible candidates.