



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

6.334.1

JULY 28, 2025

EFFECTIVE DATE

(07-28-2025)

PURPOSE

- (1) This transmits revised IRM 6.334.1, Temporary Assignments Under Intergovernmental Personnel Act Mobility Program (IPA).

MATERIAL CHANGES

- (1) IRM 6.334.1.1 Added Program Scope and Objectives, Background, Authority, Roles and Responsibilities, Program Management and Review, Terms, Acronyms and Related Resources to address internal controls in accordance with IRM 1.11.2.2.4, Address Management and Internal Controls.
- (2) IRM 6.334.1.2, Definitions and IRS Support for the IPA, added link with contact information for Talent Acquisition (TA) Office which is responsible for Administering Provisions of the IPA.
- (3) IRM 6.334.1.3, Guidelines, added language to clarify Office of Personnel Management (OPM) requirements to document IPA assignments.
- (4) IRM 6.334.1.5, Functions and Responsibilities of Advisors, added Termination of Assignment section to document how IPA's are closed out for consistency.
- (5) IRM 6.334.1.1.6, Reporting Requirements, added link to optional form (OF) OF-69, Assignment Agreement Title IV of the IPA.
- (6) Throughout 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.
- (7) Throughout IRM, removed all terms "equity", "diversity", 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.
- (8) Throughout IRM, removed content related to gender neutrality to align with EO 14168.
- (9) Throughout IRM, updated names of business units and divisions within such as Employment Operations (EO) is changed to Hiring Operations (HOps) and Policy & Audits is changed to Policy Office (PO).
- (10) Throughout IRM, updated formatting on external web links.

EFFECT ON OTHER DOCUMENTS

This IRM supersedes IRM 6.334.1, Intergovernmental Personnel Act Mobility Program Assignments, dated November 3, 2009.

AUDIENCE

All Business operating divisions

Keith A. Henley, acting IRS Human Capital Officer

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Temporary Assignments under the Intergovernmental Personnel Act (IPA)

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Program Scope and Objectives

- (1) **Purpose:** This IRM provides guidance and requirements for temporary assignments under the Intergovernmental Personnel Act (IPA) of 1970 and title VI of the Civil Service Reform Act in the IRS
- (2) **Audience:** Unless otherwise indicated, the policies, authorities, procedures, and instructions contained in this IRM apply to all business operating divisions
- (3) **Policy Owner:** IRS Human Capital Officer (HCO)
- (4) **Program Owner:** HCO, Office of Human Resources Operations (OHRO), Program Execution Office (PEO), TA, Hiring Operations (HOps)
- (5) **Primary Stakeholders:** HCO, OHRO, TA, PEO, HOps
- (6) **Program Contact.** HCO, OHRO, TA, PEO, HOps
- (7) **Program Goals:** The IPA facilitates cooperation between the Federal Government and non-federal organizations through the temporary assignment of skilled personnel. The IRS uses the IPA Mobility Program to provide temporary assignment of employees to or from non-federal organizations to enhance intergovernmental cooperation for work of mutual concern and benefit

6.334.1.1.1
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Background

- (1) This IRM provides guidance and requirements for the temporary assignment of personnel between the federal, state and local governments, institutions of higher education, Indian tribal governments, and other eligible organizations.

Note: Eligible organizations are certified by the individual agency. At the IRS this is done in HCO, OHRO, TA, and HOps with guidance from OPM.
- (2) The IPA Mobility Program is one of many employment programs the IRS uses to achieve its mission. The IPA of 1970 authorizes temporary assignments between the federal government and other non-federal entities to strengthen personnel resources and to enhance intergovernmental cooperation in the administration of programs of mutual concern and benefit.
- (3) IRM 1.2.2.7.5, Delegation Order 6-5, Assignment of Personnel Under Intergovernmental Personnel Act, outlines the approving officials for the program.
- (4) The IPA provides cost-sharing arrangements for mobility assignments that are negotiable between the participating governments or organizations. To ensure that federal and non-federal organizations share equitably in the costs associated with assignments, OPM guidelines state that cost-sharing arrangements should be based on the extent to which the participating organizations benefit from the assignment. Rare exceptions might occur when an organization's resources do not permit costs to be shared on a relative benefit basis.

6.334.1.1.2
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Authority

- (1) **Laws:**
 - a. *5 USC 3371, Definitions*
 - b. *5 USC 3372, General Provisions*
 - c. *5 USC 3373, Assignment of Employees to State or Local Governments*
 - d. *5 USC 3374, Assignments of Employees from State or Local Governments*
 - e. *5 USC 3375, Travel Expenses*

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f. 5 USC 3376, Regulations

(2) *Regulations:*

- a. 5 CFR 334, Temporary Assignments Under the Intergovernmental Personnel Act (IPA)
- b. 5 CFR 735, Employee Responsibilities and Conduct

(3) **Other:**

- a. Optional Form 69, Assignment Agreement Title IV of the IPA
- b. Standard Form 50

6.334.1.1.3
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Roles and Responsibilities

- (1) The Human Capital Officer is the executive responsible for this IRM and Servicewide policy for Temporary Assignments under the IPA.
- (2) The HCO, Office of Human Resources Strategy & Transformation, Transformation, Policy & Engagement, PO is responsible for policy development and updates of this IRM.
- (3) HCO, OHRO, TA, PEO, HOps must ensure business units follow the policy, authorities, procedures and instructions contained within this IRM.
- (4) IRS, through the HOps Office, will cooperate with requesting organizations and will be responsive to requests for assistance under the Act to the extent feasible.

6.334.1.1.4
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Program Management and Review

- (1) The HCO, OHRO, TA, HOps will conduct operational and program reviews to ensure compliance with HR program procedures as described in TA, HOps operational guidance.

6.334.1.1.5
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Terms

- (1) This table lists terms and their definitions found in 5 CFR 334 and referenced in this IRM:

Term	Definition
Advisor	IRS employee assigned to a state or local government under the IPA program
Assignment	A period of service not more than two years under 5 USC 3372
Employee	For purposes of participation in this program, an individual serving in a federal agency under a career or career-conditional appointment, an equivalent excepted service position, or an individual employed for at least 90 days in a career position with a state, local, or Indian tribal government, institute of higher education, or other eligible organization

Term	Definition
Federal agency	As defined in 5 USC 3371(3) an Executive agency, military department, a court of the United States, the Administrative Office of the United States Courts, the Library of Congress, the Botanic Garden, the Government Printing Office, the Congressional Budget Office, the United States Postal Service, the Postal Rate Commission, the Office of the Architect of the Capitol, the Office of Technology Assessment, and such other similar agencies of the legislative and judicial branches as determined appropriate by the Office of Personnel Management
Host agency	The governmental or other organization that gains an employee for the duration of the IPA assignment
Indian tribal government	As defined in 5 USC 3371(2)(c) any Indian tribe, band, nation, or other organized group or community, including any Alaska Native village as defined in the Alaska Native Claims Settlement Act (85 Stat. 668), which is recognized as eligible for the special programs and services provided by the United States to Indians because of his or her status as Indians and includes any tribal organization as defined in section 4(c) of the Indian Self-Determination and Education Assistance Act
Institution of higher education	A domestic, accredited public or private 4 year and/or graduate level college or university, or a technical or junior college
Local government	As defined in 5 USC 3371(2)(A) and (B) any political subdivision, instrumentality, or authority of a State or States and any general or special purpose agency of such a political subdivision, instrumentality, or authority

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Term	Definition
Other organization	As defined in 5 USC 3371(4) are entities interested in participating in the mobility program. These entities are verified by the federal agency and can be a national, regional, State-wide, area-wide, or metropolitan organization representing member State or local governments, or an association of State or local public officials, or a nonprofit organization which has as one of its principal functions the offering of professional advisory, research, educational, or development services, or related services, to governments or universities concerned with public management, or a federally funded research and development center
State	As defined in 5 USC 3371(1) a State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Trust Territory of the Pacific Islands, the Northern Mariana Islands, and a territory or possession of the United States; an instrumentality or authority of a State or States; and a Federal-State authority or instrumentality

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Acronyms

(1) This table lists commonly used acronyms found in this IRM:

Acronym	Definitions
CFO	Chief Financial Officer
CFR	Code of Federal Regulations
CRCO	Civil Rights and Compliance Office
HCO	Human Capital Officer
HOps	Hiring Operations
IPA	Intergovernmental Personnel Act
IRC	Internal Revenue Code
IRS	Internal Revenue Service
LWOP	Leave Without Pay
OHRO	Office of Human Resources Operations

Acronym	Definitions
OPM	Office of Personnel Management
PO	Policy Office
SB/SE	Small Business/Self Employed
TA	Talent Acquisition
TPI	Tax Practitioner Institute
USC	United States Code

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Related Resources

- (1) *OPM IPA Fact Sheet*
- (2) *IRM 1.2.2.7.5, Delegation Order 6-5 (formerly DO-122, Rev. 4), Assignment of Personnel Under Intergovernmental Personnel Act*
- (3) *IRM 10.23.2, Personnel Security, Contractor Investigations*

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Administering Provisions of the IPA

- (1) For Servicewide operational guidance on administering the provisions of the IPA, please refer to the TA, HOps Office. Questions about IPA requests involving the assignment of IRS personnel should be forwarded to:
 - a. Small Business/Self Employed (SB/SE) Area and Field Directors - for Tax Practitioner Institute (TPI) IPA assignments
 - b. Business unit points of contact - for his or her respective IPA assignments
- (2) HOps is responsible for sponsoring individuals detailed to the IRS or appointed from the IRS on assignments under the IPA authority in USAccess via HRConnect. An email notification will be sent after the sponsorship is completed via USAccess to the individual to schedule the required appointment at a USAccess enrollment station.
- (3) HCO, OHRO, TA, HOps are responsible for verifying the individual's identity and ensuring fingerprint checks are completed prior to enter on duty. IRM 10.23.2, Personnel Security, Contractor Investigations contains more information on this matter.
- (4) To ensure efficient administration of programs and vetting of mutual concern and benefit is derived IPA assignments, all inquiries or requests for assistance should be referred to the HCO, OHRO, TA, HOps. Prior to referral, no action should be taken that could be interpreted as a tentative agreement or commitment.
- (5) The assignment should meet the "mutual concern and benefit" test of the IPA. Specifically, the assignment should be of mutual concern and benefit to the IRS, state and local governments, institutions of higher education, Indian tribal governments and other eligible organizations, in terms of tax administration. Refer to the types of requests below that pass this test:

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- a. A request for an IRS employee to organize and conduct an examination training course within a state or local tax agency for state or local employees
 - b. A request for an IRS employee to provide on-site advice or special training courses in taxpayer assistance, receipts and processing, returns compliance, examinations, appeals, criminal investigations, delinquent accounts, master files
 - c. A request for an IRS employee that can manage programs with automatic data processing applications for tax administration
- (6) TPI IPA assignments have already been determined to be of mutual benefit to the IRS and the non-federal organization.

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IPA Requirements

- (1) All assignments under the IPA are made pursuant to individual agreements between the IRS, the appropriate state or local government, institution of higher education, Indian tribal government or other eligible organization, and the employee. The specific content of the agreement may vary according to the assignment. The IRS will document the assignment by capturing all the information required by OPM at the following website: *OPM IPA Website* in the section called Arranging the Assignment. Collection and management of agreements will be administered by the HCO, OHRO, TA, and HOps.
- (2) The agreement must indicate that as a condition of accepting the assignment, if the employee is paid allowable travel, relocation, and per diem expenses, the employee must complete the entire period of the assignment or reimburse the government for those expenses. The head of the agency/designee can waive this reimbursement for sufficient reason. Refer to Delegation Order 6-5, Assignment of Personnel under the Intergovernmental Personnel Act for additional information. *Form OF-69, Assignment Agreement Title IV of the IPA* may be used to document IPA assignments.
- (3) Assignments are temporary in nature and may initially be made for a period of up to two years. Special arrangements may be made to extend the period of assignment for up to two more years if the parties agree. OPM places limitations on accepting successive IPA assignments in 5 CFR 334.104.
- (4) IRS business units cannot send an employee on an assignment if that person is a federal employee and has participated in this program for more than a total of six years during his or her federal career. OPM may waive this restriction upon the written request of the agency head, the employee's designee.
- (5) As a condition of accepting an IPA assignment, an IRS employee must agree in writing to serve with the Federal Government on completion of the assignment for a period equal to the length of the assignment.
- (6) IRS employees will be assigned as advisors to a state or local government, institutions of higher education, Indian tribal governments and other eligible organizations either on a detail or leave without pay (LWOP) basis depending on various factors such as the position and duties assigned to the advisor and IRS decisions concerning payment and expenses.
 - a. Whether an employee is assigned on detail or LWOP, the employee remains an employee of the IRS and retains the rights and benefits

- attached to that status. The IRS employing office is responsible for documenting the LWOP or detail in accordance with established procedures.
- b. An employee on LWOP to a state or local government, institution of higher education, Indian tribal government and other eligible organization is given an appointment in accordance with the terms of the written agreement and the personnel policies of the state or local government, institution of higher education, Indian tribal government and other eligible organization. The employee is paid by the state or local government and will be entitled to supplemental pay from the IRS if the state salary is less than the rate of basic pay the employee would have received in his or her IRS position. The employee is entitled to annual and sick leave to the same extent as if the employee had continued in the permanent IRS position. The employee is also entitled to receive full- service credit for retirement purposes while on LWOP and is entitled to continuation of life insurance and health benefits coverage for the duration of the assignment so long as the employee makes the required employee contributions to the appropriate funds.
- (7) The employee will be accountable to the host agency for the working details of the assignment.
- (8) State and local employees may receive IPA assignments to IRS on either a detail or excepted appointment basis. An appointment to the IRS may be made without regard to the provisions governing appointment in the competitive service; IRS temporary funds may be required for these assignments.
- (9) The Chief Financial Officer (CFO) will provide guidance on the establishment of reimbursable projects, reporting reimbursable earnings, and billing procedures, as necessary.
- (10) Business units are responsible for obtaining pertinent processing information and preparing IPA assignment packages before submitting for approval by the Business Unit HR Directors (5 CFR 334.103(b)). IPA mobility assignments for the TPI will be approved by the Chief, CRCO, and Area and Field Directors, respectively.
- (11) When an employee is assigned to a state or local government, institution of higher education, Indian tribal government, or other eligible organization, HCO, OHRO, TA, HOPs must document all IPA assignments and report to OPM upon request. Business units are required to forward a copy of the assignment agreement to the HCO on all active IPAs in place after the agreement is signed by all parties.
- (12) Business units will ensure that all details under the authority of the IPA be documented on an *SF-50, Notification of Personnel Action*. Guidance on documenting IPA assignments is available in the Guide to Processing Personnel Actions, Chapter 14, Promotions, Changes to Lower Grade, Level or Band, Reassignments, Positions Changes, Details and Chapter 11, Excepted Service Appointments.

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Functions and Responsibilities of Advisors

- (1) The function of IRS employees serving as assigned under IPA is to help the host agency improve its tax administration or, in the case of assignments to institutions of higher education, to help the institution improve its tax educational program. The responsibilities of each participating employee will be set forth in the Assignment Agreement. Generally, employees will operate in an advisory role, similar to management consultants. However, there may be instances where the employee serves in a managerial capacity, organizing and directing a new program and training a local understudy, or in an instructor capacity.
- (2) The duties and responsibilities must be clearly defined in the Agreement between the IRS, the state or local government, institution of higher education, Indian tribal government or other eligible organization and the employee before they are undertaken. If at any time during the temporary assignment there are significant changes in the employee's duties, responsibilities, salary, work assignment location or supervisory relationships, the appropriate official(s) should be notified by the employee and the agreement modified before such duties and/or responsibilities are undertaken.
- (3) When two or more IRS employees are assigned to work in closely related fields together, the appropriate official(s) will designate one advisor as team leader.
- (4) In addition to the employee's role as an advisor, the responsibilities of the IRS team leader are to:
 - a. Plan and execute the tax administration improvement program in collaboration with host agency officials
 - b. Supervise and assign projects to advisors and evaluate his or her performance
 - c. Coordinate projects
 - d. Provide monthly narrative reports to the director
 - e. Prepare a completion of assignment report indicating the impact and accomplishments of the assignment upon completion of the assignment
- (5) IRS employees on IPA assignments to state and local governments, institutions of higher education, Indian tribal governments and other eligible organizations will be subject to IRS rules and policies, including security and disclosure rules and regulations, conflicts of interest, and employee conduct, as well as the rules and policies of the state or local agency, institution of higher education, Indian tribal government and other eligible organization to which they are assigned. Exceptions to the above should be covered in the Assignment Agreement.
- (6) IRS employees should avoid personal publicity by referring the news media to the host tax agency and should especially avoid becoming publicly identified with any policy or sensitive tax issues or cases of the host government.
- (7) IRS employees should avoid direct involvement in the selection and recommendation of individuals for key positions in the host tax agency, even if they are specifically invited to offer recommendations.

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**Termination of
Assignment**

- (1) An assignment may be terminated at any time at the option of the federal or non-federal organization. Where possible, the party terminating the agreement before the original completion date should give a 30 day notice to all parties involved. This notification should be in writing and should include the reasons for the termination.
- (2) OPM may terminate an assignment or take other corrective actions when an assignment is found to violate the IPA regulations. A mobility assignment must be terminated immediately whenever the assignee is no longer employed by the employee's original employer, regardless of whether the assignment is a detail or an appointment.

