



# MANUAL TRANSMITTAL

Department of the Treasury  
Internal Revenue Service

6.335.2

AUGUST 15, 2025

## EFFECTIVE DATE

(08-15-2025)

## PURPOSE

- (1) This transmits the new IRM 6.335.2, Promotion and Internal Placement, Training and Development Programs under the Merit Promotion Plan.

## 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 updated the following organizational titles from Employment Office (EO) to Hiring Operations Offices (HOps), from Policy & Audits Office (P&A) to Policy Office (PO), and from Office of Human Resources Strategy (OHRS) to Office of Human Resources Strategy & Transformation (OHRS&T).

## EFFECT ON OTHER DOCUMENTS

The guidance previously contained in IRM 6.335.2, Promotion and Internal Placement, Training and Development Programs under the Merit Promotion Plan, dated November 07, 2023, is superseded.

## AUDIENCE

All business operating divisions

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6.335.2

Training and Development Programs under the Merit Promotion Plan

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6.335.2.1  
(08-15-2025)  
**Program Scope and Objectives**

- (1) **Purpose:** This IRM contains requirements for planning and executing IRS internal Training and Development Programs under the Merit Promotion Plan
  - (2) **Audience:** All business operating divisions with bargaining unit employees reviewing negotiated agreement provisions relating to subjects in this IRM
- Note:** 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:** Human Capital Office (HCO), Office of Human Resources Operations (OHRO), Talent Acquisition (TA), Program Execution Office (PEO), Hiring Operations (HOps), Strategic Recruitment and Hiring (SRH)
  - (5) **Primary Stakeholders:** HCO, OHRO, TA, PEO, HOps, SRH, and Policy Office (PO)
  - (6) **Program Contact:** HCO, OHRO, TA, PEO, HOps, SRH
  - (7) **Program Goals:** Compliance with the policy established in this IRM ensures selection for promotion and internal placement actions are merit-based and that internal training and development program implementation is consistent and equitable

6.335.2.1.1  
(08-15-2025)  
**Background**

- (1) IRM 6.335.2, Training and Development Programs under the Merit Promotion Plan, consists of the Accelerated Training and Promotion Program and IRS Internal Internship and Internal Recent Graduate Programs for IRS Employees.
- (2) 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 and applies to all positions within the IRS. IRM 6.335.2, Promotion and Internal Placement, Training and Development Programs under the Merit Promotion Plan, provides Servicewide policy, standards, requirements, and guidance relating to the administration of training and development programs which are covered under the IRS Merit Promotion Plan. This IRM must be read and interpreted in accordance with pertinent law, governmentwide regulations, Treasury Human Resources Directives, and applicable case law. All previous official Servicewide policy guidance, requirements, and authorities formerly contained in memoranda and other documents are incorporated into this IRM, if applicable.
- (3) All selections under these training programs will be made without regard to an individual's race, national origin, sex, religion, age, disability, marital status, political affiliation, labor organization affiliation or non-affiliation, parental status, protected genetic information (including family medical history), or any other non-merit-based factor, unless specifically designated by statute as a factor that must be taken into consideration when awarding such benefits, or retaliation for exercising rights with respect to the categories enumerated above where retaliation rights are available, and with proper regard for their privacy and constitutional rights as provided by merit system principles set forth in 5 USC 2301(b)(2), Merit System Principles.

6.335.2.1.2  
(08-15-2025)

**Authority**

- (1) **Laws:** *United States Code (USC)*
  - a. *5 USC 2103, The Excepted Service*
  - b. *5 USC 2301, Merit System Principles*
  - c. *5 USC 3301, Civil Service*
  - d. *5 USC 3302, Competitive Service*
- (2) **Public Laws:** *95-454, Civil Service Reform Act of 1978*
- (3) **Regulations:** *Code of Federal Regulations (CFR)*
  - a. *5 CFR 6, Exceptions from The Competitive Service (Rule VI)*
  - b. *5 CFR 213, Excepted Service*
  - c. *5 CFR 300, Employment (General)*
  - d. *5 CFR 315, Career and Career Conditional Employment*
  - e. *5 CFR 335, Promotion and Internal Placement*
  - f. *5 CFR 362, Pathways Programs*
  - g. *5 CFR 410, Training*
  - h. *5 CFR 430, Performance Management*
  - i. *5 CFR 536, Grade and Pay Retention*
  - j. *29 CFR 1607, Uniform Guidelines on Employee Selection Procedures*
- (4) **Other:**
  - a. *IRM 1.15.1, The Records and Information Management Program*
  - b. *IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement*
  - c. *IRM 6.362.1, External Pathways Program*
  - d. *IRM 6.430.2, Performance Management Program for Evaluating Bargaining Unit and Non-Bargaining Unit Employees Assigned to Critical Job Elements (CJEs)*
  - e. *Office of Personnel Management (OPM) General Schedule Qualification Standards*
  - f. *OPM Delegated Examining Operations Handbook (DEOH)*
  - g. *IRS and National Treasury Union Employees National Agreement*

6.335.2.1.3  
(08-15-2025)

**Roles and Responsibilities**

- (1) The IRS Human Capital Officer is the executive responsible for this IRM and overall Servicewide policy for administering planning and execution of IRS internal Training and Development Programs under the Merit Promotion Plan.
- (2) The HCO, Office of Human Resource Strategy & Transformation (OHRS&T), PO is responsible for developing policy and publishing content in this IRM.
- (3) The HCO, OHRO, TA provides products and services that support business efforts to identify, recruit, hire and advance a workforce with the competencies necessary to achieve current and future organizational performance goals. They partner with business units to screen internal applicants for development and training programs prior to selection.

6.335.2.1.4  
(11-07-2023)

**Program Management and Review**

- (1) HCO, OHRO, TA, PEO gauges the effectiveness of this policy based on feedback from customers and staff members regarding matters contained in this IRM. During the review and publishing of this IRM, sections were included based on statutory and regulatory changes, based in part on this process.

6.335.2.1.5  
(11-07-2023)

(1) The following table defines terms that appear throughout this IRM:

## Terms

Term	Definition
Career Promotions	The promotion of an employee without competition when competition was held at an earlier stage, e.g., the employee was selected from the OPM register (or under other competitive promotion procedures), and the fact that the initial selection could lead to promotion was made known to all potential candidates (career ladder promotions).
Change to Lower Grade (also called Demotion and Reduction in Grade)	Personnel action that moves an employee, while serving continuously in the same agency, to: (1) a position at a lower grade when both the old and new positions are under the General Schedule or under the same type graded wage schedule, or (2) to a position with a lower rate of basic pay when both the old and the new positions are under the same type ungraded wage schedule or in a different pay-method category.
Competency	A measurable pattern of knowledge, skills, abilities, behaviors, and other characteristics that an individual needs to perform work roles or occupational functions successfully. For examples, refer to the DEOH, Appendix F.
Competitive Service	All civilian positions in the federal government that are not specifically excepted from the civil service laws by or pursuant to statute, by the President, or by 5 CFR 6, Exceptions from the Competitive Service (Rule VI), and that are not in the Senior Executive Service.

Term	Definition
Evaluation Criteria	Standards of job-related knowledge, skills, abilities and other personal characteristics (e.g., behavioral indicators), and/or competencies which are indicative of successful performance in the position to be filled. Criteria are used as standards against which the eligible candidates are compared and ranked for determining the Highly Qualified and/or Best Qualified.
Evaluation Methods	The means of measuring a candidate against the evaluation criteria. Mandatory methods, which must be considered for all candidates, are performance appraisals and relevant incentive awards. Optional methods include tests, interviews and relevant training. Refer to IRM 6.335.1.8.12, Evaluation Methods, for more information.
Excepted Service	Unclassified service, unclassified Civil Service or positions outside the competitive service and the Senior Executive Service. Excepted service positions have been excepted from the requirements of the competitive service by law, Executive Order, or OPM regulation. Refer to 5 USC 2103, The Excepted Service, and 5 CFR 213, Excepted Service, for more information.
Knowledge, Skills, Abilities and Other Characteristics	The attributes and other characteristics (e.g., professional certification) required for successful performance in a job that are generally demonstrated through qualifying experience, education, or training.
Post of Duty (POD)	The geographic location of an office or an organization.



Term	Definition
Promotion	The change of an employee to a higher grade when both the old and the new positions are under the General Schedule, or under the same type of graded wage schedule; or to a position with a higher rate of pay when both the old and the new positions are under the same type of ungraded wage schedule or are in different pay systems such as IR.
Promotion Plan	Program designed to ensure a job-related, valid, and systematic means of selection for promotion based on merit.
Qualifying Educational Institution	A public high school whose curriculum has been approved by a State or local governing body, a private school that provides secondary education as determined under State law or a home-school that is allowed to operate in a State and any of the following educational institutions or curricula that have been accredited and recognized by the Secretary of Education to include a technical or vocational school, two- or four-year college or university, graduate or professional school (e.g., law school or medical school) or a post-secondary home-school curriculum.
Qualification Standards	A description of the knowledge, skills, abilities, experience and/or education requirements needed to meet basic eligibility requirements.
Reassignment	The change of an employee from one position to another, without promotion or demotion, within the Department of the Treasury. Movement between Treasury bureaus is processed as a Reassignment Change in Appointing Office, if movement is without promotion or demotion.

Term	Definition
Status Employee	A current or prior employee who has attained competitive status through a current or prior appointment to a career or career-conditional appointment in the federal civilian service. Status employees include individuals who are eligible for reinstatement or transfer. Status pertains to a person, not a position.
Time-limited Promotion	Promotion made under specific and written conditions with a not-to-exceed date to meet a need of a short-term or long-term nature. Refer to IRM 6.335.1.6, Time-limited Promotions, for more information.

6.335.2.2  
(11-07-2023)

**Accelerated Training and Promotion**

- (1) This program is designed to provide the framework for implementing a formal competitive Accelerated Training and Promotion Program for any position that allows individuals to successfully acquire the required competencies within a compressed timeframe. The purpose of establishing an accelerated training and promotion program is to attract and develop high potential individuals earlier and fast track their progression to the journey level. This will ensure that the IRS continues to meet the current and future succession planning needs and mission of the IRS.
- (2) 5 CFR 410.307(a)(2), Training for Promotion or Placement in Other Positions, provides agencies the authority to establish training programs that provide intensive and directly job-related training to substitute for all or part of the experience (but not education, licensing, certification, or other specific credential), required by OPM Qualification Standards. Such training programs may be established to provide individuals with the opportunity to acquire the experience and knowledge, skills, and abilities necessary to qualify for another position (including at a higher grade) at an accelerated rate. This program may include permanent positions in the competitive and excepted service.
- (3) The IRS relies heavily upon the recruitment and retention of highly skilled individuals in various positions to ensure the timely and successful accomplishment of its mission. Each business unit is responsible for identifying positions, developing an Accelerated Training and Promotion Program and developing Accelerated Career Learning Plans (ACLPs) for these positions. The ACLP is a key requirement to support accelerated promotions through identification of required benchmarks, technical competencies, and leadership competencies individuals must successfully accomplish at each grade level and complete before advancement to the next higher grade level.

6.335.2.2.1  
(11-07-2023)

## **Implementation of the Accelerated Training and Promotion Programs**

- (1) Business units may establish a formal competitive accelerated training and promotion program for any position that allows individuals to successfully acquire the required competencies within a compressed timeframe. Prior to announcing vacancies, business units must work closely with the TA, PEO to identify subject matter experts in the development of technical competencies and benchmarks for the position. The pre-established program must include structured activities, experiences and training that are designed to prepare individuals for higher-graded duties in the occupation/career field within at least six months. All individuals selected under this program must be placed on an ACLP within 30 days following selection.

6.335.2.2.2  
(11-07-2023)

## **Accelerated Career Learning Plans**

- (1) An ACLP is the key component for successful completion of an accelerated training and promotion program. The ACLP is a defined action plan that outlines the steps for reaching position career goals. An ACLP has various elements designed to help individuals determine where they are within their plan, includes benchmarks and levels of accomplishment that must be met at each grade level to progress to the next higher grade level at an accelerated rate. According to 5 CFR 300.603(b)(6), Coverage, individuals may not receive more than two promotions in any 52 week period solely based on one or more training agreements.

6.335.2.2.3  
(11-07-2023)

## **ACLP Requirements**

- (1) ACLPs must be established and discussed with each participating employee within 30 days of their selection into an accelerated training and promotion program. An ACLP spanning at least 24 months shall be developed for each employee selected for an accelerated training and promotion program. This plan serves as a structured program of activities (aligned to levels of difficulty and grade level progression) for the individual's training and development. It is structured to develop the competencies of the occupation or functional discipline in which the individual is placed.
- (2) The format for an ACLP is not specified, but should include the following:
  - a. Individual on ACLP's information, including current Position Description (PD) number, position title, series, grade, and full working level
  - b. Individual's supervisor information
  - c. ACLP Target position title, series, grade, and full working level which may require training and development program PD in collaboration with Position Management/Classification (PM/C)
  - d. At least two levels of managerial approval
  - e. Signature of selected individuals such as a manager, territory manager, and selected individual
  - f. PD Number of the targeted position
  - g. ACLP final target position in which the individual will be placed upon completion of requirements
  - h. Qualifications of the target position which are taken from the Knowledge, Skills and Abilities required of the PD and the OPM Qualification Standards
  - i. Target competencies and learning/developmental objectives in support of each competency
  - j. Specified ACLP training activities including course title, technical and/or leadership competencies/learning objectives addressed for each grade level, source, costs, training dates, and number of training hours

**Note:** ACLP training activities must encompass at least 80 hours per year of formal classroom training that address the core competencies required of the targeted position.

- k. Identification of On-the-Job Instructors (OJIs) for directed learning assignments
- l. Identification of mentors to work with management and the individuals
- m. At least one rotational or developmental assignment, of at least three months (or based on management needs) duration in the occupation or functional discipline with management and/or technical responsibilities

**Note:** ACLP rotations must be consistent with the targeted position and be full-time work outside the individual's immediate office.

- n. ACLP assignments are mandatory and personalized to individual's development
- (3) In developing the ACLP, consideration should be given to training and developmental activities that build knowledge and skills across multiple competencies. Business units are required to develop a methodology for evaluating progress, validating readiness, and guiding movement to each progressive grade level. This methodology will also be used, along with the individual's performance evaluation, to justify removing individuals from the program who are not performing satisfactorily or who fail to meet the requirements.

6.335.2.2.4  
(11-07-2023)

#### Performance Plans

- (1) In addition to an ACLP, each employee will be placed on a performance plan establishing performance elements and standards that are directly related to acquiring and demonstrating the various leadership, technical, and/or general competencies of the targeted position, as well as elements and standards established for the duties assigned. To receive a career ladder promotion at an accelerated rate, an individual must have a current rating of record of fully successful or higher and must successfully complete all required assignments and identified ACLP benchmarks at their current grade level and must demonstrate their potential to perform at the next higher grade.
- (2) Managers, coaches, and OJIs will evaluate assignment completion against the competencies and benchmarks identified in the individual's ACLP through the completion of bimonthly "ACLP Candidate Progress Record" review forms contained in the ACLP Development Plan. Managers will use these forms to complete mid-year and annual appraisals and approve completion of all assignments. These forms will also be used to justify a determination that an individual is not performing satisfactorily, fails to complete the required assignments, or does not demonstrate the potential to perform at the next higher grade. If employee is not performing satisfactorily, managers will follow established guidance for pursuing a performance case. IRM 6.335.2.2.8, Program Exit Strategy, contains additional information on action to take on unsatisfactory performance.

6.335.2.2.5  
(11-07-2023)

#### Accelerated Promotions

- (1) According to 5 CFR 300.603(b)(6), Coverage, an individual may not receive more than two promotions in any 52 week period solely based on one or more accelerated training and promotion program agreements.
- (2) Individuals participating in an accelerated training and promotion program are not required to meet the one-year time-in-grade restrictions for promotion to the next higher grade level. However, individuals will not be eligible for promotion until all ACLP requirements are successfully met, management has

certified their potential to perform at the next higher grade level, and the minimum appraisal period of 60 days has elapsed.

- (3) Selected individuals are eligible for accelerated promotions that follow the normal line of progression up to the full working level of the position in which the individuals were hired, and as identified in OPM Qualification Standards.
- (4) Selected individuals are eligible for accelerated promotions under this program upon successful completion of all training objectives and benchmarks within the allotted timeframes (no more than two promotions within a 52 week period). All accelerated promotions are contingent upon:
  - a. Documentation of successful completion of the training programs and fulfillment of the training objectives/benchmarks for each grade level.
  - b. The manager's/supervisor's certification that the individual has demonstrated the ability to apply the subject matter of the training, and potential to perform assignments at a higher grade level of difficulty, and/or with greater independence and responsibility. The final evaluation must address and document the individual's readiness for the higher grade level. Second level management approval is required.
- (5) Promotions cannot be made retroactive; therefore, it is essential that the manager/supervisor must promptly initiate promotion actions and ensure promotion documentation is timely, specific, and complete.
- (6) In addition to the above documentation requirements, the following notation must appear on the Personnel Action Request (PAR) documenting selections into the accelerated training and promotion program: "Employee qualified for this position under an approved accelerated training and promotion program. Employee is promoted under an approved accelerated training and promotion program."
- (7) For subsequent career ladder promotions under this program the following PAR notation is required: "Employee is promoted under an approved accelerated training and promotion program. Management has certified (see attached certification) that the employee has successfully met all developmental/training assignments and required benchmarks for his/her current grade level and has successfully demonstrated potential to perform at the (insert next higher grade level in the normal line of progression for current position) grade level in accordance with 5 CFR 410.307(a)(2), Training for Promotion or Placement in Other Positions."
- (8) Individuals must meet the OPM Qualification Standards and follow normal competitive merit staffing procedures for promotions beyond the journey level of their position.
- (9) Pay retention benefits may apply upon initial program placement pursuant to 5 CFR 536.301, Mandatory Pay Retention.

6.335.2.2.6  
(08-15-2025)

**Administration of  
Accelerated Training and  
Promotion Programs**

- (1) HCO, OHRO, TA is responsible for issuing guidance for the development, implementation, and approval of an accelerated training and promotion program pertaining to recruitment and selection. The HCO, Enterprise Talent and Development Division (ETD) is responsible for working closely with business unit Human Resource (HR) Offices that do not have a business unit Learning and Education (L&E) Office to develop and implement an accelerated training and promotion program.
- (2) Business operating divisions (BODs) are responsible for implementing an accelerated training and promotion program within their division. They are also responsible for working closely with their respective BOD L&E Office to develop and implement an accelerated training and promotion program, prior to announcing vacancies. To accomplish this, BOD HR Offices are responsible for:
  - a. Working with managers to identify key positions that meet program requirements
  - b. Working closely with their business unit L&E Office and managers in the development of all ACLPs
  - c. Working with PM/C on training and development of PDs, as required
  - d. Working with TA, PEO in the development of technical competencies and benchmarks for the position
  - e. Ensuring all ACLPs are consistent, fair, and administered equitably
  - f. Ensuring all ACLPs are timely completed, reviewed, and approved by business unit L&E or the HCO, ETD Office, as appropriate
  - g. Working with managers to monitor the timely promotions of all individuals selected into the program
  - h. Working with managers to develop and implement an exit strategy for addressing unsuccessful performance and taking appropriate action when removing individuals from the program due to unsuccessful performance
  - i. Reporting program accomplishments under the Annual Federal Equal Opportunity Recruitment Program, when requested
- (3) Managers/supervisors are responsible for:
  - a. Providing newly selected individuals with a copy of their performance plans within the first 30 days of their effective selection date
  - b. Discussing program requirements with selected individuals
  - c. Ensuring newly selected individuals review and sign the Accelerated Training and Promotion Agreement within the first 30 days of their effective selection date
  - d. Maintaining a copy of the signed Accelerated Training and Promotion Agreement in Employee Performance Files
  - e. Working closely with newly selected individuals to determine additional developmental/training assignments and required benchmarks for successful completion within required timeframes, prior to advancement to the next higher grade level, within the first 30 days of their effective date of selection
  - f. Partnering with BOD HR and L&E Offices or the HCO, ETD Office, to ensure the timely approval of each individual's ACLP by business unit L&E or the HCO, or ETD Office, within the first 30 days of their effective selection date
  - g. Providing newly selected individuals with a copy of their approved ACLPs within the first 30 days of their effective date of selection
  - h. Assigning OJIs to work with newly selected individuals



- i. Monitoring individuals on the timely accomplishments of all developmental/training assignments and required benchmarks identified in their ACLPs
- j. Identifying additional developmental/training assignments and required benchmarks for individuals when warranted
- k. Timely evaluating individuals on their performance levels for each accelerated promotion grade level

**Note:** If earned, individuals are eligible for performance awards, as well as other monetary and honorary awards.

- l. Ensuring timely second level review/approval of all evaluations and ACLPs
- m. Monitoring and timely promoting individuals to the next higher grade level upon successful completion of all developmental/training assignments and required benchmarks
- n. Certifying that individuals have successfully met all developmental/training assignments and benchmarks at their current grade level and have demonstrated the potential to perform at the next higher grade level by including the following remark on the individual's PAR: "Employee is promoted under an approved accelerated training and promotion program. Management has certified (see attached certification) that employee has successfully met all developmental/training assignments and required benchmarks for his/her current grade level and has successfully demonstrated potential to perform at the (insert next higher grade level in the normal line of progression for current position) grade level. Employee has met OPM qualification requirements for promotion to the next higher grade."
- o. Proactive on-going counseling of individuals who are not performing at a fully successful level
- p. Working closely with their BOD HR and HCO servicing Labor Relations/ Employee Relations (LR/ER) Field Operations Office to develop an exit strategy for exiting individuals from the program due to unsatisfactory progression or unsuccessful performance

**Note:** Termination or exit from the program at current or lower grade level should be addressed in the exit strategy and determined on a case-by-case basis.

- (4) Participating individuals competitively selected into the accelerated training and promotion program are responsible for:
  - a. Reviewing and discussing performance plans with their manager within 30 days of the effective date of their selection
  - b. Reviewing and signing the Accelerated Training and Promotion Agreement with management within the first 30 days of their effective date of selection
  - c. Adhering to program requirements and signing their ACLPs within 30 days of the effective date of their selection
  - d. Working closely with their manager to identify developmental/training assignments and required benchmarks within 30 days of the effective date of their selection
  - e. Requesting additional guidance, when required, to ensure successful performance
- (5) Servicing HOPs and Non-Competitive Action Center are responsible for:

- a. Ensuring ACLP announcements clearly define the program requirements, the advancement process through to the journey level, how candidates will be selected, and how unsuccessful program performance will be treated
- b. Working closely with TA, PEO to ensure templates for the automated hiring system are created before announcing program vacancies
- c. Ensuring individuals selected into this program are not receiving more than two promotions in any 52 week period based solely on one or more training agreements
- d. Ensuring the receipt of the manager's certification that individuals under this program are performing at a fully successful level, have successfully accomplished all developmental/training assignments as well as required benchmarks at their current grade level, and have successfully demonstrated their potential to perform at the next higher grade level
- e. Ensuring the above certifications are timely filed in participants' Official Personnel Folders along with the appropriate remarks on the Notification of Personnel Actions

6.335.2.2.7  
(11-07-2023)

**Extension of the  
Program**

- (1) The initial appointment/selection into the accelerated training and promotion program is up to five years; however, under rare and unusual circumstances, the business unit HR Director may approve an extension of up to one additional year to cover additional training or work experience to meet program requirements. All extensions must be fully documented along with any required changes to the individual's ACLP. This documentation must be available upon request.

6.335.2.2.8  
(11-07-2023)

**Program Exit Strategy**

- (1) The IRS recognizes there may be some individuals selected into the accelerated training and promotion program who may not demonstrate they are capable of achieving the knowledge, skills, and abilities of a position at an accelerated rate.
- (2) If an individual does not satisfactorily complete the accelerated training and promotion program requirements as outlined in their ACLP for any reason, the individual can be removed from the program. For those individuals who were selected into this program from an internal competitive announcement, the business units should make a reasonable effort to reassign the individual to the same position for which selected, outside of the accelerated training and promotion program or return the individual to their former or like position prior to selection, who, within the last year, was promoted and subsequently demoted for inability to perform at the higher level. BODs should make a reasonable effort to reassign that individual to their previous grade and same or similar position. If an equivalent position is not available, the individual will be reassigned to a position at their current grade.
- (3) Those individuals who were selected into this program from a status announcement open to status eligibles and who have completed their initial probationary period may also be reassigned to the same position outside of the accelerated training and promotion program. Those individuals who are performing below a fully successful level will be terminated. Management is responsible for ensuring that individuals are aware of this requirement immediately upon selection into the program. Management is also responsible for working with the servicing LR/ER Office to accomplish this movement or removal action.



- 6.335.2.3  
(08-15-2025)  
**IRS Internal Internship and Recent Graduates Programs for Current IRS Employees**
- (1) The IRS Internal Internship and Internal Recent Graduates Programs are documented in IRM 6.300.1, Employment General. The IRS Internal Internship excludes the Internship Not-to-Exceed (NTE). The IRS Internal Internship and Internal Recent Graduate Programs align with the External Pathways Programs documented in 5 CFR 362, Pathways Programs.
  - (2) All selections under this program will be made without regard to an individual's race, national origin, color, sex, religion, age, disability, sexual orientation, parental status, or protected genetic information.
- 6.335.2.3.1  
(11-07-2023)  
**IRS Internal Internship Program**
- (1) The Internal Internship Program is targeted towards students enrolled in a wide variety of different types of educational institutions, with paid opportunities to work in agencies and explore Federal careers while still in school. Refer to program requirements below.
- 6.335.2.3.2  
(11-07-2023)  
**IRS Internal Recent Graduate Program**
- (1) The Internal Recent Graduate Program targets individuals who have recently graduated from qualifying educational institutions or programs. To be eligible, applicants must apply within two years of degree or certificate completion except for veterans precluded from doing so due to military service obligation, who have up to six years to use their two years of eligibility.
- 6.335.2.3.3  
(11-07-2023)  
**Workforce Planning Strategy:**
- (1) The IRS Internal Internship and IRS Internal Recent Graduate Programs are used to supplement the competitive examining process as a part of an overall workforce planning strategy. The hires from these programs shall not comprise the majority of selections for any given business unit position(s). All positions under the IRS Internal Internship and Internal Recent Graduate Programs must meet the following criteria:
    - a. Be identified in the workforce planning strategy as a hiring tool to be used for entry-level trainees
    - b. Ensure participants can qualify based on education alone (including any selective placement factors)
    - c. Provide promotion potential (career ladders)
    - d. Have an established training program or is conducive to a formal training and development program
  - (2) Each business unit is required to submit a hiring plan to the HCO at the beginning of each fiscal year for inclusion in the consolidated Servicewide Pathways Program hiring plan for the annual Treasury Report. This hiring plan is coordinated with key stakeholders and other hiring plans example of these are: merit promotion plans and plans for hiring persons with disabilities.
  - (3) Each business unit will provide measures in its workforce planning strategy to ensure an adequate number of permanent positions are available to reassign IRS Internal Internship and IRS Internal Recent Graduate Programs participants who successfully complete their programs. Generally, management will have already determined that permanent positions are available at the time the hiring plan is developed.
  - (4) The IRS Pathways Coordinator in PEO will monitor the hiring and adhere to the program requirements.

6.335.2.3.4  
(11-07-2023)  
**Vacancies**

- (1) If the IRS announces an external Pathways vacancy for the Internship or Recent Graduate Program for candidates in the excepted service, then an equivalent opportunity will be announced for internal candidates currently in the competitive service for the Internal Internship or Internal Recent Graduate Program. For additional information refer to IRM 6.362.1, External Pathways Programs.
  - a. Bargaining Unit (BU) vacancies will be filled in accordance with Article 13, Section 1 of the NA, with the exception that entry level positions will be announced, and first consideration given to BU employees
  - b. Non-Bargaining Unit (NBU) vacancies will be filled in accordance with IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement

6.335.2.3.5  
(11-07-2023)  
**Announcements**

- (1) All IRS Internal Internship and IRS Internal Recent Graduate vacancies must be announced through the *USAJOBS* automated employment information system.
- (2) All announcements must include a statement regarding promotion potential for the position advertised.
- (3) Announcements for the Internal Internship and Internal Recent Graduate Programs must be posted for a minimum of 10 business days and/or the period specified under the NA Article 13 procedures for BU positions or IRM 6.335.1 for NBU positions.

6.335.2.3.6  
(11-07-2023)  
**Accepting Applications**

- (1) When recruiting and accepting applications, all applications for the IRS Internal Internship and IRS Internal Recent Graduate Programs will be accepted through the *USAJOBS* automated employment information system for efficiency of program operations and to ensure data used to conduct analysis is captured, to meet reporting requirements, and maintain the program oversight.

6.335.2.3.7  
(11-07-2023)  
**Eligibility as Determined by OPM**

- (1) IRS Internal Internship Program: To be eligible for consideration, applicants must meet the following criteria:
  - a. Be selected under the Internal Internship Program and meet the definition of a student for the duration of the developmental program
 

**Note:** Student is defined as an individual accepted for enrollment or enrolled and seeking a degree (diploma, certificate, etc.) in a qualifying educational institution, on a full-time or half-time basis.
  - b. Be an employee who needs to complete less than half an academic/vocational or technical course-load
 

**Note:** Students who have not graduated, even if they are close to completing their degree, are still considered a student for purposes of eligibility under the Internal Internship Program.
  - c. Maintain good academic standing with an overall Grade Point Average of 2.0 or higher on a 4.0 scale
  - d. Sign a participant agreement that outlines the program and eligibility requirements
- (2) IRS Internal Recent Graduate Program: To be eligible for consideration, applicants must meet the following criteria:

- a. Internal employees selected under the Internal Recent Graduate Program must be within nine months of obtaining a qualifying associates, bachelors, masters, professional, doctorate, vocational, or technical degree or certificate from a qualifying educational institution; or have completed all the requirements of an academic course of study leading to a qualifying associates, bachelors, masters, professional, doctorate, vocational or technical degree or certificate from a qualifying educational institution within the preceding two years of application submission date
- b. Employees selected under this program will be required to sign a participant agreement that outlines the program and eligibility requirements

6.335.2.3.8  
(11-07-2023)  
**Internal Merit Promotion**

- (1) The procedures in the IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement, will be used as appropriate for filling IRS Internal Internship and IRS Internal Recent Graduate vacancies. The procedures in NA Article 13 Section 1 apply to BU vacancies. The ranking and referral methods in IRM 6.335.1, IRS Merit Promotion Plan and Internal Placement, will be used for internal NBU and BU vacancies.

6.335.2.3.9  
(11-07-2023)  
**Compensation**

- (1) The rules for setting pay upon selection into the IRS Internal Internship Program or the IRS Internal Recent Graduate Program are governed by the pay administration rules of the pay system or pay plan of the participant. Participants selected at a grade lower than their current position will be entitled to pay retention in accordance with IRM 6.536.1.3.1, Mandatory Grade/Band Retention.

6.335.2.3.10  
(08-15-2025)  
**Orientation**

- (1) HOps should ensure that hiring managers provide all internal employees selected into the Internal Internship and the Internal Recent Graduate programs an orientation package that outlines and includes specific information about the programs.

6.335.2.3.11  
(11-07-2023)  
**Performance Evaluations and Progress Reviews**

- (1) IRS Internal Internship and IRS Internal Recent Graduate participants are covered under the Servicewide Performance Evaluation Program. Participants must be placed on a performance plan establishing performance elements and standards that are directly related to acquiring and demonstrating the various leadership, technical, and/or general competencies expected of the participant, as well as the elements and standards established for the duties assigned within 30 days of starting their position.

6.335.2.3.12  
(11-07-2023)  
**Career Ladder Promotions**

- (1) IRS Internal Internship Program participants are placed on trainee Position Descriptions and may be eligible to receive career-ladder promotions up to the full-performance level of the trainee position to which they were selected. After successful completion of program requirements, participants will be reassigned to the appropriate occupation as stated in the job posting and participant agreement and will be eligible to receive career-ladder promotions up to the full-working level of the position for which selected. Participants must meet all time-in-grade requirements.
- (2) IRS Internal Recent Graduate Program participants are eligible to receive career-ladder promotions up to the full performance level of the position to which they were appointed. Participants must meet all program requirements as specified in the participant agreement and time-in-grade requirements. In

addition, the manager/supervisor must ensure promotion documentation is timely, specific, and complete. Should any of these instructions conflict with a provision of the National Treasury Employee Union National Agreement (NA), the NA will prevail.

6.335.2.3.13  
(11-07-2023)  
**Movement after  
Successful Completion  
of Requirements**

- (1) An internal applicant must meet the minimum qualification standards for the position and grade level to which the employee will be reassigned and/or promoted.
- (2) An employee selected must receive a Fully Successful performance appraisal, a favorable recommendation from the immediate supervisor and complete all other program requirements outlined in the Career Development Plan, Career Learning Plan and the participant agreement.
- (3) An employee selected under the IRS Internal Internship Program must complete a minimum of 640 hours of work experience acquired through the program while enrolled as a full-time or part-time student, and successfully complete their course of academic study from a qualifying educational institution conferring a diploma, certificate, or degree.
- (4) An employee selected under the IRS Internal Recent Graduate program must successfully complete one year of continuous service in the program or two years of continuous service if selected into the Criminal Investigations Special Agent (Job series 1811) occupation.

6.335.2.3.13.1  
(11-07-2023)  
**Exit Strategy Prior to  
Program Completion**

- (1) If an internal applicant is selected and for any reason does not successfully complete the program, they will be returned to the previous grade and to the same or similar position he or she previously held within IRS prior to being selected for the Internal Internship Program or the Internal Recent Graduate Program.
- (2) The IRS Pathways Coordinator will advise on program requirements and coordinate with the manager and servicing LR/ER Field Operations Office to develop an exit strategy for exiting individuals from the program due to unsatisfactory progression or unsuccessful performance.

6.335.2.3.14  
(11-07-2023)  
**Training and  
Development**

- (1) An employee selected into the IRS Internal Internship Program, or the IRS Internal Recent Graduate Program will be placed on a position description that indicates they are assigned to a formal developmental program. The position description will indicate the non-developmental position for which the employee will be assigned/reassigned after successfully meeting all training and eligibility requirements of the program.
- (2) An employee selected under the IRS Internal Internship Program will have a formal development plan/Individual Development Plan that must be successfully completed prior to being assigned/reassigned to a non-developmental position.
- (3) An employee selected under the IRS Internal Recent Graduates Program must have the following:
  - a. Individual Development Plan, which includes at least 40 hours of formal interactive training per year that will advance the goals and competencies outlined; and is approved by the supervisor within 30 days of selection

- b. Mentor assigned within 60 days of selection who is outside the Internal Recent Graduates' chain of command and is at a higher grade level than that of the Recent Graduate

6.335.2.3.15  
(11-07-2023)  
**Mentor Requirements**

- (1) A mentor will serve as a trusted counselor or teacher for the purposes of sharing knowledge, expertise and experience that will enhance the development of the mentee (employee selected into the IRS Internal Recent Graduates program). This is a peer relationship in which work related topics, questions, and concerns can be explored informally and confidentially between the mentor and mentee. The IRS will make every attempt to match mentors with program participants in the same line of work and/or with prior experience in the same line of work. The mentor must be outside of the program participants' direct supervisory chain of command.
- (2) Qualification: To be eligible to serve as a mentor, the following requirements must be met:
  - a. The employee must have a minimum of 12 months of IRS experience above the full working level of the position for which the program participant (mentee) was selected
  - b. The employee must be available for the approximate timeframe of the mentee's time in the program
  - c. The employee must not be subject to leave counseling or a leave restriction letter
  - d. The employee must have a Fully Successful performance rating and not be under a performance improvement letter
  - e. The employee must be outside of the program participants' direct supervisory chain of command
- (3) Employee Support: Management intends to provide on-going assistance and support in accordance with Article 13, Section 2 (E) of the NA.
- (4) Mentor Volunteers: Volunteers will be solicited at least 30 calendar days in advance of the participant start date. The solicitation will include relevant information such as how and when to volunteer, minimum qualifications, and a description of the program and mentor duties. Participation as a mentor is strictly voluntary. All employees who volunteer will be approved as a mentor by their manager, subject to workload and eligibility requirements. Employees will be notified of their assignment or non-assignment by their manager. Mentors will be assigned from among qualified volunteers as follows:
  - a. Mentor volunteers will be solicited and assigned first from the same post-of-duty and business unit as the employee selected for the IRS Internal Recent Graduate Program. Some PODs are very small, and there may not be an available mentor in the POD. In that event, a mentor volunteer may be assigned from another business unit within the same POD
  - b. Every effort will be made to match a program participant with a mentor in the same occupation and/or a mentor who has prior experience in the same line of work
  - c. If there are more qualified mentor volunteers than needed after taking into consideration the requirements in paragraph (a) above, the mentor duties will be assigned first by the IRS entry on duty date (EOD), then by highest to lowest grade, and then finally by random drawing

- (5) **Mentor Training:** The employer will provide the training it deems necessary for the performance of the employees' duties under the Mentor program.

**Note:** A copy of any training materials, toolkit, guidelines, mentor qualifications and responsibilities, and instructions will also be provided to National Treasury Employee Union once finalized, and at least 10 workdays prior to use.

- (6) **Notice to Participants:** Each IRS Internal Recent Graduate program participant will be contacted by their manager who will provide them with the contact information for the mentor assigned to them. The new manager will encourage interaction with their mentor. At a minimum, the participant will be provided the mentor's contact information, of the privacy of the mentor mentee relationship, and will be advised to notify them immediately should either the mentee or mentor wish to terminate the mentor mentee relationship at any time, and that a new mentor will be assigned should the current relationship be terminated.
- (7) **Termination of Relationship:** Either the mentor or mentee may terminate the relationship at any time by notifying their manager. The manager will, in turn, notify the other participant that the relationship is terminated. There will be a "no questions asked" policy when a participant requests to terminate the mentor mentee relationship. A new mentor will be assigned upon termination of such relationship.
- (8) **Duty Time:** Subject to Management's right to assign work, the mentor and mentee will meet/conference (as needed) between two and four hours per month. Specific monthly meeting schedules will be balanced to workload requirements and subject to managerial approval. The mentor and mentee will not be required to participate in these activities/meetings outside of their tour of duty.
- (9) **Performance Evaluations:** The annual employee performance appraisal will continue to be conducted according to the procedures set forth in IRM 6.430.2, Performance Management Program for Evaluating Bargaining Unit and Non-Bargaining Unit Employees Assigned to Critical Job Elements (CJEs) and Article 12 of the NA, and the Employer may consider the contributions of the employee as a mentor when preparing the employee's annual appraisal. An employee who participates as a volunteer mentor may identify their participation for purposes of self-assessment for their performance appraisal (for example, with respect to CJEs 1A-C).
- (10) **Special Act Award:** Consistent with Article 18 of the NA, the Employer may recommend the Mentor for a special act award.
- (11) **Workload:** Workload issues will be handled in accordance with the provisions of Article 25 of the NA.

6.335.2.3.16  
(11-07-2023)  
**Break in Program for  
IRS Internal Internship  
Program**

- (1) A break in program is defined as a period when a participant of the IRS Internal Internship Program is working but is unable to go to school or is neither attending classes nor working due to hardship or other circumstances such as financial difficulty, death of family member as defined by OPM, military service, parental leave, leave for medical reasons. Business units may use their discretion to approve or disapprove a request for a break in program.



6.335.2.3.17  
(08-15-2025)

## **Records Retention**

- (1) Servicing HOPs and business units are required to retain a temporary record sufficient to allow reconstruction of action(s), including documentation on how participants were rated and ranked, for two years or until after the program has been formally evaluated by OPM, whichever comes last. In certain circumstances records must be retained for a longer period, such as for a grievance or Equal Employment Opportunity (EEO) investigation.
- (2) Refer to IRM 1.15.1, The Records and Information Management Program, for compliance with records and files management lifecycle in both hardcopy and electronic formats, including creation, maintenance, retrieval, preservation, and disposition of all records to avoid inadvertent/unlawful destruction of records. Also refer to Document 12990, IRS Records Control Schedules and Document 12829, General Records Schedules as published by the National Archives and Records Retention (NARA) approved retention and disposition guidelines.

