



INSPECTOR GENERAL  
FOR TAX  
ADMINISTRATION

DEPARTMENT OF THE TREASURY  
WASHINGTON, D.C.

DELEGATION ORDER No. 13 (Rev. 2)  
EFFECTIVE DATE: July 22, 2024

**Absence, Leave, and Restoration of Annual Leave**

Authority: Inspector General Act of 1978, §§ 401-424; Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, 112 Stat. 685-868; 5 U.S.C. § 6303(a); 38 U.S.C. § 4303; and Treasury Order 115-01.

1. The following authorities are hereby delegated to the first-line supervisors of the personnel under their supervision and control:
  - To approve leave (including approval of the correction of administrative errors and the determination that a period of sickness or injury interfered with the use of scheduled annual leave);
  - To charge absence without leave (AWOL) for unauthorized absences. First-line managers should consult with the Office of Mission Support, Human Capital Employee Relations staff when AWOL is considered or charged; and
  - To authorize brief absences from duty without charge to leave or loss of pay, in accordance with applicable statutes, Executive orders, regulations, and policies.

These authorities may not be re-delegated.

2. The Director, Human Capital and Personnel Security is hereby delegated the authority to make the determination to provide service credit that otherwise would not be creditable under 5 U.S.C. § 6303(a) for the purpose of determining the annual leave accrual rate for:
  - A newly appointed or reappointed employee with a break of at least 90 calendar days after their last period of civilian employment in the civil service; or
  - A retired member of the active-duty uniformed service as defined by 38 U.S.C. § 4303.

This authority may not be re-delegated.

3. The Principal Deputy Inspector General, the Deputy Inspector General for Audit, the

Deputy Inspector General for Investigations, the Chief Counsel, the Deputy Inspector General for Mission Support/Chief Financial Officer, the Deputy Inspector General for Inspections and Evaluations, and the Chief Information Officer are hereby delegated the authority vested in me to make a determination that the exigency of the public business is of such importance that scheduled annual leave may not be used by an employee and, therefore, may be restored in accordance with 5 U.S.C. § 6304.

This authority may not be re-delegated.

A handwritten signature in cursive script that reads "Heather Hill".

Heather M. Hill  
Acting Inspector General for Tax Administration