
CHAPTER 200 – NATURE AND PURPOSE

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CHAPTER 200 – GENERAL MANAGEMENT

10 Introduction

This chapter provides an overview of the legislation pertinent to Treasury Inspector General for Tax Administration's (TIGTA) authorities and responsibilities. It also explains TIGTA's internal programs and operations that are cross-functional in nature and impact all managers and employees.

10.1 Abbreviations and Acronyms.

Acronyms	Meaning
AIGA	Assistant Inspector General for Audit
AIGI	Assistant Inspector General for Investigations
DIGMS	Deputy Inspector General for Mission Support
CC	Chief Counsel
CFO	Chief Financial Officer
C.F.R.	Code of Federal Regulations
CIO	Chief Information Officer
CIGIE	Council of Inspectors General on Integrity and Efficiency
DIGA	Deputy Inspector General for Audit
DIGI	Deputy Inspector General for Investigations
DIGIE	Deputy Inspector General for Inspections and Evaluations
FFMIA	Federal Financial Management Improvement Act
FMFIA	Federal Managers Financial Integrity Act
FY	Fiscal Year
GMRA	Government Management Reform Act
GPRA	Government Performance and Results Act

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Acronyms	Meaning
GPRAMA	Government Performance and Results Act Modernization Act
IG	Inspector General
IMDS	Internal Management Document System
IRS	Internal Revenue Service
JAC	Journey-Level Advisory Council
MS	Mission Support
OIG	Office of the Inspector General
OMB	Office of Management and Budget
PDIG	Principal Deputy Inspector General
Pub. L.	Public Law
IRS RRA 98	Internal Revenue Service Restructuring and Reform Act of 1998
SAH	Special Agent Handbook
IA&PFD	Internal Affairs and Procurement Fraud Division
SMC	Senior Management Conference
TD	Treasury Directive
TCM	TIGTA Control Management
TIGTA	Treasury Inspector General for Tax Administration
TO	Treasury Order
U.S.C.	United States Code

10.2 History.

TIGTA was established on January 18, 1999, by the Internal Revenue Service Restructuring and Reform Act of 1998 (IRS RRA 98). The Internal Revenue Service (IRS) Office of Chief Inspector (created in 1951 as the Inspection Service) was abolished and all of the powers and responsibilities of that office, except for conducting background investigations and providing physical security, were transferred to TIGTA.

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10.3 Inspector General Mission.

TIGTA's mission statement is:

To provide quality professional audit, investigative, and inspections and evaluations services that promote integrity, economy, and efficiency in the administration of the Nation's tax system.

10.4 Inspector General Vision.

TIGTA has established a vision statement for the conduct of its duties and responsibilities. TIGTA's vision statement is:

To maintain a highly skilled, proactive, and diverse Inspector General organization dedicated to working in a collaborative environment with key stakeholders to foster and promote fair tax administration.

10.5 Legislative Authority and Responsibility.

TIGTA's authorities and responsibilities emanate from various legislation. Some of the more pertinent legislation is summarized in this section with a link to the full text of the legislation. This legislation must be considered from two perspectives: (1) the legislative requirements imposed on TIGTA as an organization, just like any other Government agency; and (2) to evaluate the IRS's compliance with the legislation as TIGTA carries out its audit, investigative and inspections and evaluation responsibilities.

10.5.1 The authority for TIGTA is codified in the Inspector General Act of 1978, as amended (5 U.S.C. Appendix 3), and IRS RRA 98 (Pub. L. 105-206). TIGTA carries out a comprehensive audit, investigative, and inspections and evaluations program to assess the operations and programs of the IRS, the IRS Oversight Board, and the Office of Chief Counsel of the IRS.

10.5.1.1 [Inspector General Act of 1978, as Amended](#). This Act requires IGs to conduct, supervise, and coordinate all audits and investigations relating to the agencies' programs and operations and to keep the Congress and the heads of agencies informed about problems and remedies in the administration of these programs and operations.

10.5.1.2 [Inspector General Reform Act of 2008](#). Among other things, the Act creates the Council of Inspectors General on Integrity and Efficiency (CIGIE) combining what were formerly known as the President's Council on Integrity and Efficiency (PCIE) and the Executive Council on Integrity and Efficiency (ECIE), Executive Order 12805.

The CIGIE is tasked to:

Continually identify, review, and discuss areas of weakness and vulnerability in Federal programs and operations with respect to fraud, waste, abuse, and mismanagement;

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Develop plans for coordinated, Governmentwide activities that address these problems and promote economy and efficiency in Federal programs and operations, including interagency and inter-entity audit, investigation, inspection, and evaluation programs and projects to deal efficiently and effectively with those problems concerning fraud and waste that exceed the capability or jurisdiction of an individual agency or entity;

Develop policies that will aid in the maintenance of a corps of well-trained and highly skilled OIG personnel;

Maintain an Internet website and other electronic systems for the benefit of all IGs as the Council determines are necessary or desirable;

Maintain one or more academies as the Council considers desirable for the professional training of auditors, investigators, inspectors, evaluators, and other OIG personnel;

Submit recommendations of individuals to the appropriate appointing authority for any IG appointment under Sections 2 or 8G of the IG Act or an open IG appointment at the Office of the Director of National Intelligence of the Central Intelligence Agency;

Make such reports to the Congress as the Chairperson determines are necessary or appropriate; and

Perform other duties within the authority and jurisdiction of the Council, as appropriate.

10.5.1.3 [Internal Revenue Service Restructuring and Reform Act of 1998 \(IRS RRA 98\)](#). The RRA 98 requires the IRS to change its organizational culture, restructure, modernize, and improve taxpayer protection and rights. With a new mission focused on taxpayer service, the IRS shifted its emphasis from an enforcement first culture to a more customer service-oriented culture, made progress in modernizing its business processes and computer systems, and provided taxpayers with greater protections and rights. As a result, taxpayers receive more professional and courteous services to assist them in complying with tax laws.

10.5.2 [Treasury Order 115-01](#). The organization and structure of TIGTA are stated in Treasury Order 115-01, "Office of the Inspector General for Tax Administration." The duties and responsibilities are described in [Treasury Directive 27-12](#).

10.5.2.1 Treasury Order 115-01 establishes that the TIGTA shall exercise all duties and responsibilities of an IG with respect to the Department of the Treasury and the Secretary of the Treasury on all matters relating to the IRS.

10.5.3 [Chief Financial Officers \(CFO\) Act of 1990](#). The CFO Act sets forth effective general and financial management practices to the Federal Government. It provides for improvement of systems of accounting, financial management, and internal controls to

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assure the issuance of reliable financial information and to deter fraud, waste, and abuse of Government resources. This places responsibility on the Inspectors General to audit or arrange for audits of all agency financial statements.

10.5.4 [Government Management Reform Act \(GMRA\) of 1994](#). The GMRA Act amends the CFO Act to expand the requirements for audited financial statements to all Chief Financial Officer agencies. Additionally, the Act establishes that the Director of the Office of Management and Budget (OMB) identify components of executive agencies that should have audited financial statements. The IRS is identified as one such component, as listed in [OMB Bulletin 98-08, Appendix B](#).

10.5.5 [Clinger-Cohen Act of 1996](#). This Act requires affected Federal agencies to designate a Chief Information Officer (CIO) and to put in place systems for effectively applying performance and results-based management principles to the development, acquisition and maintenance of information technology systems. The IRS RRA 98 requires TIGTA to evaluate the adequacy and security of IRS technology on an ongoing basis. Reviews will be performed to assess the IRS's progress in implementing the Modernization Blueprint and to evaluate Information Service's success in meeting the business needs of operational functions.

10.5.6 [Federal Financial Management Improvement Act \(FFMIA\)](#). The FFMIA provides for the establishment of uniform accounting systems, standards, and reporting systems in the Federal Government. The Act requires that each Federal agency implement and maintain financial management systems that comply with these uniform guidelines.

10.5.7 [Government Performance and Results Act \(GPRA\)](#). The GPRA requires affected Federal agencies to improve Federal program effectiveness and public accountability by promoting a new focus on results, service quality and customer satisfaction. It requires that agencies develop and implement plans for identifying program objectives and measuring program results. TIGTA helps the IRS by evaluating its efforts in establishing new measures and adhering to GPRA requirements.

10.5.8 [Government Performance and Results Modernization Act of 2010 \(GPRAMA\)](#). The GPRAMA amends GPRA to require Federal agencies to set clear performance goals that they can accurately measure and publicly report in a more transparent way. Among other things, the Act requires agency strategic plans to describe how agency performance goals and objectives will incorporate views and suggestions obtained through congressional consultations.

10.5.9 [Federal Manager's Financial Integrity Act \(FMFIA\)](#). The FMFIA amends the Accounting and Auditing Act of 1950 and requires each Executive Federal agency to establish and maintain internal accounting and administrative controls in accordance with standards prescribed by the Comptroller General of the United States. The FMFIA

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requires each agency to conduct annual evaluations of its system of internal controls in accordance with the guidelines established by the OMB.

10.5.10 [OMB Circular A-11, Preparation, Submission, and Execution of the Budget](#).

The OMB Circular A-11, which is issued annually, applies to all Executive Departments and Establishments. In addition, some of the requirements apply to the Legislative and Judicial Branches, the District of Columbia, and Federal Government-sponsored enterprises.

Preparation and submission of budget statistics are addressed in seven parts:

Part 1 – Covers the development of the President's budget and tells how to prepare and submit materials required for OMB and Presidential review of agency requests and for formulation of the fiscal year budget.

Part 2 – Describes the requirements of GPRA and GPRAMA, which states how to prepare and submit strategic plans, annual performance plans, and annual program performance reports.

Part 3 – Discusses the planning, budgeting and acquisition of capital assets, and tells how to prepare and submit information on new and past acquisitions.

Part 4 – Covers instructions on Budget Execution, Apportionment and Reapportionments; Apportionments under Continuing Resolutions and Agency Operations in the absence of Appropriations; Budget Execution Reports, Budgetary Resource and other Reporting Requirements. Describes procedures for monitoring Federal outlays, reports on unvouchered expenditures, requirements for reporting Antideficiency Act violations and Administrative controls of Funds.

Part 5 – Describes Section 185, Federal Credit process.

Part 6 – Discusses Strategic Plans, Annual Performance Plans, Performance Reviews, and Annual Program Performance Reports; the Federal Performance Framework; Agency Strategic Planning; Agency Priority Goals, Annual Performance Reports; Performance and Strategic Reviews; Federal Program Inventories, Elimination of Unnecessary Agency Plans and Reports.

Part 7 – Discusses Scorekeeping Guidelines; Budgetary Treatment of Lease-Purchases and Leases of Capital Assets; OMB Agency/Bureau and Treasury Codes; Format for SF-132, SF-133, Schedule P and SBR; Crosswalks between Antideficiency Act and Title 31 of the U.S. Code; Checklists for funds control regulations; Principles of Budgeting for Capital Asset Acquisitions and Selected OMB Guidance; Other References regarding Capital Assets and the Capital Programming Guide.

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10.5.11 [OMB Circular A-123, Management Accountability and Control](#). The OMB Circular A-123, revised June 1995, implements the requirements of the FMFIA by incorporating the Act's requirements, the OMB management control guidelines, and the Comptroller General's internal control standards. The OMB Circular A-123 requires agencies to establish a system to review management controls and annually report to the President and the Congress on their condition. Federal employees will develop and implement strategies for reengineering agency programs and operations. They should design management structures that help ensure accountability for results, and include appropriate, cost-effective controls. Furthermore, this Circular provides guidance to Federal managers on improving the accountability and effectiveness of Federal programs and operations by establishing, assessing, correcting, and reporting on management controls.

Pursuant to Section 846 of the Consolidated Appropriations Act, 2008 (P. L. 110-161, Title VII, Section 743), each agency must assess the credit worthiness of all new travel charge card applicants prior to issuing a card. Credit worthiness assessments are an important internal control in Federal travel charge card programs. Current cardholders are not subject to these requirements.

At a minimum, agency officials must remain mindful of the risks involved with charge card issuance, and continue to consider pertinent factors before issuing purchase cards.

A current cardholder who leaves government service and then returns would be considered a new applicant for the purposes of credit worthiness requirements. However, a hiring agency may, but is not required to, assess the credit worthiness of a current cardholder who transfers from another Agency.

CHAPTER 200 – GENERAL MANAGEMENT

20 Nature of System

In addition to the legislation governing the Treasury Inspector General for Tax Administration (TIGTA), there are programs and operations continuously being implemented by TIGTA to convey how business is to be conducted. As appropriate, such guidance will be addressed under the General Management chapter of the TIGTA Operations Manual.

CHAPTER 200 – GENERAL MANAGEMENT

30 Responsibilities

A function or functional head will be named as the responsible official for ensuring that the necessary actions are taken to implement the programs and/or operations described in this chapter.

CHAPTER 200 – GENERAL MANAGEMENT

40 Executive Secretariat

40.1 Purpose.

To outline the procedures followed by the Executive Secretariat, or the designated backup, as they relate to processing and controlling correspondence and projects for the Inspector General, internal communications and weekly senior staff meetings.

40.2 TIGTA Control Management (TCM).

TCM is the centralized system to assign, control and track correspondence and projects within TIGTA.

The TCM is accessible by all TIGTA functional head secretarial staff. Upon request to the Executive Secretariat, access may be provided to managers and analysts who have a need to monitor the status of correspondence or projects.

A TCM ticket is shown in Exhibit (200)-40.1, TCM Worksheet. A list of TCM terms and definitions is shown in Exhibit (200)-40.2, TCM Definitions.

40.3 Controlling Correspondence and Projects.

The Executive Secretariat serves as the overall point of control for all correspondence requiring a response by the Inspector General, and internal projects as determined by the Inspector General. The Executive Secretariat monitors the timely response to inquiries and the completion of projects.

All incoming mail addressed to the Inspector General will be date time-stamped by the Executive Secretariat.

Envelopes marked as “Personal” or “Confidential” for the Inspector General will not be opened, but forwarded directly to the Inspector General.

All Congressional correspondence and any correspondence addressed to the Inspector General received directly by a functional office should be forwarded to the Executive Secretariat.

The Executive Secretariat enters all Congressional correspondence into TCM. Any other correspondence requiring a response from the Inspector General will also be controlled in TCM.

Internal projects or assignments that are the result of senior staff meetings, Journey-Level Advisory Council meetings, *etc.*, will be tracked in TCM if directed by the Inspector General.

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All correspondence and projects logged in TCM will be assigned to a function with a due date for completion.

Incoming correspondence that is logged into TCM will be scanned and embedded in the control ticket. No more than 20 pages of the incoming correspondence should be scanned. It should be scanned using Adobe Acrobat and saved as a pdf file. If the document is more than 20 pages, the size of the incoming correspondence should be further described in the Processing Comments/Current Status field of TCM.

Periodicals and other items that are for information purposes will be forwarded to the appropriate function and are not logged in TCM.

The ability to record extensions to due dates and close tickets in TCM is limited to the Executive Secretariat when the original ticket is created by the Executive Secretariat.

Once the control has been established in TCM, the Executive Secretariat will forward the appropriate materials (e.g., incoming correspondence) to the function assigned to respond to the correspondence.

40.4 Congressional Correspondence.

All Congressional correspondence is considered sensitive and will be designated in TCM accordingly.

Acknowledgement letters will be prepared by the assigned function. The function has 15 calendar days from the date-stamp to issue the acknowledgement letter. The acknowledgement due date is entered into the Control Due Date and Action Due Date fields in TCM.

If the Congressional correspondence involves an investigation that is under the prosecutorial process, the acknowledgement letter should indicate that no information can be provided and the requestor should be referred to the Department of Justice for further information. The response should be completed within 15 calendar days. The TCM ticket is closed after issuance of the acknowledgement letter in these instances.

Once the acknowledgement letter has been issued, the assigned function will provide the Executive Secretariat with the due date for the final response, following the criteria shown in [Exhibit \(200\)-40.3](#), Congressional Correspondence Due Dates. This date is recorded as an extension in TCM (Extended Due Date field). Extensions will override the control due date for status reporting purposes.

All final responses to Congressional correspondence must be reviewed by the Chief Counsel and then by the Congressional Liaison. In establishing the final response due date, the functions should allow 10 calendar days for the Chief Counsel's review. The Congressional Liaison should not require more than one business day to review the response. Follow the same procedures when preparing interim responses allowing

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enough time for Chief Counsel and the Congressional Liaison to review. Forward documents to Chief Counsel office mailbox at *TIGTA Counsel Office.

If the functions cannot meet the final response due date input to TCM for Congressional correspondence, an extension may be requested. The Executive Secretariat has authority to grant extensions. The revised due date will be entered in the Extended Due Date field in TCM. The request and justification for an extension will be submitted in writing. If the extension is approved, the justification, date, and who is making the request will be entered in the "Reason for Extension" data field of TCM.

If the incoming Congressional correspondence has a requested response date of 30 days or less, no acknowledgement letter will be required. The Executive Secretariat will record the requested response date in the Control Due Date field in TCM. The Executive Secretariat will establish the function's due date two days prior to the Control Due Date and record this in the Action Due Date field in TCM. The two days are allotted for routing the final response and obtaining the Inspector General's signature.

The Executive Secretariat will review outgoing correspondence with respect to disclosure, tone and whether it specifically addresses the concerns/questions raised in the incoming correspondence.

Generally, the appropriate Deputy Inspectors General and Assistant Inspectors General will sign responses to Congressional correspondence that involve constituent inquiries. The Chief Counsel will sign responses to Congressional correspondence that involves Freedom of Information Act (FOIA) inquiries.

Names and dates should not appear on separate lines within a letter. At the end of each letter use: "If you have any questions, please do not hesitate to contact me at (202) xxx-xxxx or {insert name of Congressional Liaison}, Congressional Liaison, at (202) xxx-xxxx." Please use "at" before the telephone number. Other expressions such as "on" are not appropriate. "Sincerely," should be used for the closing.

The Executive Secretariat and the assigned function will mutually agree when it is appropriate for the Inspector General to sign responses to Congressional correspondence.

40.5 Other Correspondence and Projects.

Due dates for other correspondence or internal projects will be agreed to by the Inspector General and the assigned function. These due dates will be input into TCM following the same procedures as for Congressional correspondence.

40.6 Monitoring TCM Controls.

The Executive Secretariat will generate weekly TCM status reports and distribute them to the senior executives each Wednesday. The Executive Secretariat reports on the

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status of controls at the weekly senior staff meetings.

To generate a report, activate TCM through the PARIS web browser. At the Menu Options, select **TCM Reports**. At the next screen of **Additional Reports Menu**, select **Overdue & 30-Day Forecast Report**. Status Report listing appears as a compressed list. In the upper right hand corner, select expand profiles. All open TIGTA controls that are overdue or are due within the next 30 days will appear under each assigned office.

From the menu bar, select "Email this Report." The system will automatically create the **TIGTA Overdue & 30-Day Forecast Report**.

To print from the menu bar select **Print** and then **OK** or use the printer icon on the browser.

A bolded **red "dot"** will appear next to a TCM date when the correspondence or project is overdue.

Copies of the report are emailed to the: Inspector General, Deputy Inspector General for Audit, Deputy Inspector General for Investigations, Assistant Inspector General for Investigations for Headquarters, Special Agent in Charge of the Operations Division, Chief Counsel, Deputy Inspector General for Mission Support, Assistant Inspector General for Information Technology, Congressional Liaison, Counselor to Inspector General, EEO Program Officer and Executive Secretariat.

40.7 Preparing Correspondence.

TIGTA personnel must prepare correspondence using the TIGTA approved form templates. A memorandum is acceptable when corresponding with the Treasury, Internal Revenue Service or other Treasury bureaus. Examples of memoranda are shown in the following Exhibits:

[Chapter \(200\) Exhibit 40.4](#)

[Chapter \(200\) Exhibit 40.4.2](#)

[Chapter \(200\) Exhibit 40.4.3](#)

Attachments should be electronically attached whenever possible. To do this, insert the attachment(s) as an icon(s) at the end of the document after the word Enclosure or Attachment. When necessary, hard copy attachments will be routed separately. When attaching more than one document, specify the number in parenthesis (*e.g.*, Attachments (2)).

Carbon copy of memorandum is identified by the title of the office two lines below the last line of the memorandum.

A list of frequently used Congressional addresses is shown in [Exhibit \(200\)-40.5](#), Congressional Addresses.

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Examples of Congressional correspondence are shown in [Exhibits \(200\)-40.6, \(200\)-40.7](#); and [\(200\)-40.8](#), Congressional Correspondence.

40.8 Routing Correspondence.

Correspondence that requires the Inspector General's signature is routed electronically through the Executive Secretariat for review using the following routing path:

- Initiator of Correspondence
- Appropriate Functional Chain of Command
- Functional Executive Secretary
- Functional Executive
- Functional Executive Secretary
- Congressional Liaison
- Executive Secretariat
- Counselor to Inspector General
- Chief Counsel
- Special Assistant to Inspector General
- Initiator of Correspondence

Each function will establish its own electronic routing path. For correspondence that is signed by the functional head of office, the functional executive secretary will disseminate the correspondence and file it electronically.

The initiator and each reviewer should sign and date the signature box before routing the correspondence to the next person.

To route the correspondence electronically, select FILE, SEND TO, and then ROUTING RECIPIENT; select the appropriate e-mail addresses; check the box, ONE AFTER ANOTHER, under Route to Recipients, and select NONE under "Protect For."

The Special Assistant to the Inspector General prints the correspondence if an original signature is required or embeds the Inspector General's electronic signature if the correspondence will be issued electronically. The Inspector General's signature will be denoted with "/s/" in the electronic file if an original signature is used.

For internally-issued correspondence, signed by the Inspector General, the Executive Secretariat will number the memorandum, e.g., TIGTA #01-01. The Executive Secretariat e-mails the memorandum to all employees, converts the file to an .html format and electronically files the document in the Internal Management Document System on the TIGTA intranet web page under Interim Guidance.

For TIGTA delegation orders, the Executive Secretariat will number the delegation order, e.g., Delegation Order No. 1. The Executive Secretariat e-mails the delegation order to all employees and electronically files the document in the Internal Management

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Document System Section on the TIGTA intranet web page under TIGTA Delegation Orders.

The Executive Secretariat issues the correspondence either electronically or manually, as required.

When the original correspondence is referred to TIGTA by the Treasury Executive Secretariat or Treasury Legislative Affairs, the Executive Secretariat will provide a copy of TIGTA's response to Treasury.

40.9 Filing Correspondence.

Copies of outgoing correspondence are maintained electronically in the read files for TIGTA employees to access as authorized. When filing correspondence, retain the footer on all documents with the office symbols, reviewers' names, and signoff dates.

The read files are organized by fiscal year, the signatory official's office, the initiator's office, and sensitive/non-sensitive. For example:

FY 00 (issued in fiscal year 2000)
Immediate Office (signed by the Inspector General)
Audit (prepared by Audit)
Sensitive (deemed sensitive in nature)

Access to sensitive files is restricted on a need to know basis. Sensitive files generally contain correspondence related to specific taxpayers or employees. All Congressional correspondence should be filed in the sensitive files. Permission to access sensitive files will be granted by the head of office, or designee, for that function's read files.

Employees may access the read files by connecting to the network drive where the read files are stored, "Fy read file on Fnhq101." This is done by selecting Programs/Windows Explorer/Tools/Map Network Drive; designating the drive; designating the fileserver; checking "Reconnect at Logon" and then "Okay."

Read files are available for the current fiscal year and one prior year. The Office of Information Technology maintains the archived files for earlier years. If there is a need to access archived files, a Service Desk request should be submitted.

40.10 Internal Communications.

"TIGTA News" is a means to communicate newsworthy information throughout the organization in an expedient manner using electronic mail and the intranet.

Newsworthy articles are created in Microsoft WORD and submitted to the Executive Secretariat through an employee's manager.

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The senior executives will approve issuance of the article in the *TIGTA News* at their weekly staff meetings. In situations where the information is time sensitive, the Executive Secretariat will submit the article to the Inspector General for approval immediately upon receipt.

The Executive Secretariat edits the news articles as necessary, posts the articles on the intranet web site, notifies all TIGTA employees through e-mail that a new article is available and the topic, and provides the direct link to the intranet in the email message.

The current TIGTA News articles are posted under “Current TIGTA News” on the intranet web site. The archived TIGTA News articles are organized by year, month and day.

40.11 External Communications. The Executive Secretariat takes the narrative of the weekly Treasury report and posts it to the TIGTA News each Thursday.

40.12 Senior Staff Meetings.

Senior staff meetings are held each week, generally on Thursdays. The Executive Secretariat is responsible for preparing the agenda for the senior staff meetings. The Executive Secretariat attends the weekly staff meeting and is responsible for recording commitments as they are made.

The Executive Secretariat prepares and distributes the agenda to the executives prior to the weekly senior staff meetings. The senior executives submit agenda items to the Executive Secretariat by noon on Monday. The agenda and any related documents are e-mailed to the executives and their secretaries by close-of-business each Tuesday. Distribution includes the Inspector General; Principal Deputy Inspector General, Deputy Inspector General for Audit, Deputy Inspector General for Investigations, Chief Counsel, Deputy Inspector General for Mission Support, Assistant Inspector General for Inspections and Evaluations, Counselor to Inspector General, EEO Program Officer, Special Assistant to Inspector General, and Executive Secretariat.

After each staff meeting, the actions agreed to are documented and disseminated to the senior executives for comment. The Executive Secretariat revises the commitments based on the executives’ feedback. As appropriate, the Executive Secretariat will include any commitments on the following week’s agenda or generate a TCM control.

CHAPTER 200 – GENERAL MANAGEMENT

60 Reporting Misconduct

60.1 Procedures for Reporting Misconduct.

The requirement to report misconduct to an appropriate authority is contained in the Department of Treasury Employee Rules of Conduct, 31 Code Federal Regulations, Part 0.

Any complaint, allegation, or information concerning misconduct by any Treasury Inspector General for Tax Administration (TIGTA) employee should be reported as explained below.

60.1.1 Reporting Complaints. If a TIGTA employee receives a complaint alleging impropriety or misconduct, receives information alleging impropriety or misconduct, or has direct knowledge of any information pertaining to alleged impropriety or misconduct, the TIGTA employee is required to report such information.

If the complaint, alleged complaint, or direct knowledge of impropriety or misconduct involves:

- 1) the Inspector General, a Principal Deputy Inspector General, a Deputy Inspector General, the Chief Counsel, an Assistant Inspector General, or a Deputy Assistant Inspector General of TIGTA, the TIGTA employee will report the information in writing directly to the Integrity Committee of the Council of the Inspectors General on Integrity and Efficiency (CIGIE) at:

The Council of the Inspectors General on Integrity and Efficiency
Attn: Integrity Committee
935 Pennsylvania Ave., NW, Room 3117
Washington, D.C. 20535-0001

The CIGIE Integrity Committee will determine the appropriate course of action in accordance with its established procedures. The CIGIE Integrity Committee is charged, pursuant to the [Inspector General Reform Act of 2008 \(Pub. L. No. 110-409\)](#), with receiving, reviewing, and referring for investigation any allegations of wrongdoing that are made against Inspectors General and staff members of the various Offices of Inspector General, in the following instances:

- When an Inspector General has referred an allegation of wrongdoing against a staff member of the Office of that Inspector General (staff member means any employee who reports directly to an Inspector General, or is designated by an Inspector General as a staff member),

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and the review of the substance of the allegation cannot be assigned to an agency of the executive branch with appropriate jurisdiction over the matter, and the Inspector General determines that an objective internal investigation is not feasible or an internal investigation of the allegation may appear not to be objective; or

- When an allegation of wrongdoing is against an Inspector General or against a staff member of an Office of Inspector General.
- 2) a TIGTA employee of the Internal Affairs Division (IAD), the TIGTA employee will report the information directly to the Deputy Inspector General for Investigations (DIGI) at the address below. The DIGI will determine the appropriate course of action, including referral to the appropriate investigative entity, to resolve the allegation(s).

Treasury Inspector General for Tax Administration
Attn: Deputy Inspector General for Investigations
1401 H Street, NW, Suite 469
Washington, DC 20005

- 3) any other TIGTA employee, the TIGTA employee will report the information directly to TIGTA IAD via telephone or at the address below, or to TIGTA's Hotline.

Treasury Inspector General for Tax Administration
Internal Affairs Division
Special Agent-in-Charge
1401 H Street, NW, Suite 469
Washington, DC 20005

CHAPTER 200 – GENERAL MANAGEMENT

70 – Equal Employment Opportunity (EEO), Diversity, Special Emphasis

70.1 Reasonable Accommodation for Individuals with Disabilities.

70.1.1 Purpose. A reasonable accommodation is an adjustment or alteration that enables a qualified person with a disability to apply for a job, perform job duties, or enjoy equal benefits and privileges of employment. Federal departments and agencies will make reasonable accommodations for qualified persons with disabilities unless doing so would impose an undue hardship on the agency. The concept of reasonable accommodation applies to all aspects of employment, including recruitment, training, promotion, reassignment, and developmental assignments.

Reasonable accommodations vary with the needs of the individuals involved and the type of position in question. The Treasury Inspector General for Tax Administration (TIGTA) needs to use ingenuity and be flexible in making reasonable accommodations. Accommodations are determined on a case-by-case basis, taking into consideration the applicant or employee, the specific disability and existing limitations, the essential functions of the particular job, the work environment, any applicable medical or environmental requirements, and the effectiveness of the proposed accommodation. The cost of a job or work environment accommodation can often be minimal. The applicant or employee should always be consulted before an accommodation is made.

Reasonable accommodation training will be a part of the new on-line employee orientation. Managers are to be trained on their responsibilities regarding reasonable accommodation processing. Management training will include at a minimum: (1) how to determine who is considered an individual with a disability under the Rehabilitation Act of 1973, and (2) how to engage in the interactive process.

70.1.2 Sources for Reference.

[Section 501 of the Rehabilitation Act of 1973](#), as amended (29 U.S.C. § 701) — Prohibits discrimination against qualified individuals with disabilities who work in the Federal Government. The substantive employment standards of the Americans with Disabilities Act of 1990 (ADA) (42 U.S.C. §§ 12111, *et seq.* and 42 U.S.C. §§ 12201-12204 and 12210) are applicable to the Federal Government through the Rehabilitation Act. See 29 C.F.R. § 1614.203(b).

[Exec. Order No. 11478](#), prohibits employment discrimination and requires affirmative action on various bases, including disability, by the Federal Government.

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[Exec. Order No. 13164](#) – Requiring Federal Agencies to Establish Procedures to Facilitate the Provision of Reasonable Accommodation - Requires agencies to establish effective written procedures for processing requests for reasonable accommodation.

[Exec. Order No. 13160](#) – prohibits disability-based discrimination in education programs and activities conducted by federal agencies.

[People With Disabilities in the Federal Government: An Employment Guide](#) – This guide is intended to help Federal employers and human resource personnel understand issues and programs aimed at improving the employment of people with disabilities.

[Enforcement Guidance: Reasonable Accommodation and Undue Hardship Under the Americans with Disabilities Act \(October 17, 2002\)](#) – This Enforcement Guidance clarifies the rights and responsibilities of employers and employees/applicants for employment with disabilities regarding reasonable accommodation and undue hardship. Specifically, employers must provide reasonable accommodation to qualified individuals with a disability unless it poses an undue hardship to the agency.

[Americans with Disabilities Act Amendments Act of 2008 \(ADAAA\), Pub. L. 110-325](#), effective 2009, focuses on the discrimination at issue instead of the individual's disability. The Equal Employment Opportunity Commission issued its final regulations on the ADAAA on [March 25, 2011](#), which became effective on May 24, 2011.

70.1.3 Definition of Key Terms. Please see [29 C.F.R. § 1630.2](#) for a complete list of ADA regulatory definitions issued by the Department of Labor.

- Reasonable Accommodation: In general, “reasonable accommodations” are reasonable changes in the work environment or in the way things are customarily done that enable a qualified individual with a disability to enjoy both equal employment opportunities and equal benefits and privileges of employment. As defined in 29 C.F.R. § 1630.2(o)(1), “reasonable accommodation” means:
 1. Modifications or adjustments to a job application process that enable a qualified applicant with a disability to be considered for the position such qualified applicant desires; or
 2. Modifications or adjustments to the work environment, or to the manner of circumstances under which the position held or desired is customarily performed, that enable a qualified individual with a disability to perform the essential functions of that position; or
 3. Modifications or adjustments that enable a covered entity's employee with a disability to enjoy equal benefits and privileges of employment as are enjoyed by its other similarly situated employees without disabilities.

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- Disability means, with respect to an individual:
 1. A physical or mental impairment that substantially limits one or more of the major life activities of such individual;
 2. A record of such impairment; or,
 3. Being regarded as having such impairment.
- Benefits or Privileges of Employment: Benefits and privileges of employment include, but are not limited to, employer-sponsored: (1) training, (2) services (e.g., employee assistance programs (EAPs), credit unions, cafeterias, lounges, gymnasiums, auditoriums, transportation), and (3) parties or other social functions (e.g., parties to celebrate retirements and birthdays, and company outings). If an employee with a disability needs a reasonable accommodation in order to gain access to, and have an equal opportunity to participate in, these benefits and privileges, then the employer must provide the accommodation unless it can show undue hardship.
- Major Life Activities: Include but are not limited to caring for oneself, speaking, walking, performing manual tasks, seeing, hearing, breathing, learning, and working.
- Physical or Mental Impairment means:
 1. Any physiological disorder, or condition, cosmetic disfigurement, or anatomical loss affecting one or more of the following body systems: neurological, musculoskeletal, special sense organs, respiratory (including speech organs), cardiovascular, reproductive, digestive, respiratory, genitourinary, hemic and lymphatic, skin, and endocrine; or,
 2. Any mental or psychological disorder, such as an intellectual disability, organic brain syndrome, emotional or mental illness, and specific learning disabilities.
 3. Invisible or Hidden Disabilities: These are disabilities that are not easily recognizable, and may include asthma, arthritis, chronic fatigue syndrome, epilepsy, kidney disease, diabetes, cancer, chronic depression, learning disabilities and minor intellectual disabilities.
- Dispute Resolution Process: Any voluntary mechanism where an individual can request reconsideration of the denial of reasonable accommodation, regardless of whether the individual has begun the EEO complaint process.

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- **Qualified Individual with a Disability:** An individual with a disability is qualified if (1) she or he satisfies the requisite skill, experience, education, and other job-related requirements of the position; and, (2) she or he can perform the *essential functions* of the position, with or without a reasonable accommodation. See [29 C.F.R. § 1630.3](#) for exceptions to this definition, including kleptomania and persons currently engaging in illegal drug use.
 - **Essential Functions:** In general, those job duties that are so fundamental to the position that the individual holds or desires that s/he cannot do the job without performing them. A job function may be considered "essential" for any of several reasons, including but not limited to the following: the position exists to perform that function; there are a limited number of employees available to perform the function; and/or, the function is highly specialized so that the individual is hired based on his/her ability to perform the particular function. Determination of the essential functions of a position must be done on a case-by-case basis so that it reflects the job as actually performed, and not simply the components of a generic position description.
 - **Genetic Information:** As defined by the Genetic Information Nondiscrimination Act of 2008 (GINA), it includes information concerning the manifestation of disease/disorder in family members ("family medical history"), information about an individual's or family member's genetic tests, the fact that an individual or an individual's family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual's family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.
 - **Reassignment:** Reasonable accommodation of last resort, that, absent undue hardship, is provided to employees (not applicants) who, because of a disability, can no longer perform the essential functions of their job, with or without reasonable accommodation. Reassignments are made only to funded vacant positions and for employees who are qualified to fill the vacant position. Informing an employee that she/he may apply for or otherwise compete for a position does not satisfy the obligation of appropriate officials to review vacancies to determine if there is another position at the same or lower grade which the employee is qualified to perform. If the employee is qualified for the position, she/he will be reassigned to the job and will not have to compete.
 - **Decision Maker:** As outlined below, in subsection 70.1.5.1, the possible decision makers include the employee's immediate supervisor or another manager in the chain of command and the EEO Office. For applicants, it would be the Bureau of the Fiscal Service (BFS) staff member handling the application or the TIGTA manager involved in the hiring process.

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- **Undue Hardship:** In general, if the provision of an accommodation causes significant difficulty or expense to the employer, then TIGTA may not have to provide that particular accommodation. Determination of undue hardship is always made on a case-by-case basis. Factors to be considered include: nature and net cost of the accommodation (taking into consideration the availability of outside funding), overall financial resources of the facility or facilities involved in the provision of the reasonable accommodation, the number of persons employed at such facility, the effect on expenses and resources of the facility, overall financial resources of the employer, the type of operations of the employer (including the composition, structure and functions of the workforce of the employer), the geographic separateness and administrative or fiscal relationship of the facility or facilities in question to the employer; and, the impact the accommodation would have on the operation of the facility or agency (including the impact on the ability of other employees to perform their duties and the impact on the facility's ability to conduct business).
 1. Before denying an accommodation based on "undue hardship" the decision maker must ensure the EEO Program Manager and the Office of Chief Counsel reviews the denial and the determination that the request poses an undue hardship.
- **Voluntary Modification:** An adjustment or alteration granted outside of the reasonable accommodation process without requiring the individual to establish that s/he has a disability. Such a modification is particularly appropriate where the modification is easy and inexpensive, *i.e.*, a request for an ergonomic computer mouse or large screen glare protector. Provision of a voluntary modification does not mean the individual is considered to be an individual with a disability as defined herein or regarded as such under the ADAAA. Voluntary modifications can include temporary accommodations such as the use of an additional laptop at home for a limited time frame or expanded telework opportunities for an individual with temporary medical injuries sustained through accidents or other incidents. Managers and employees should work with the EEO Program Manager and respective function staff (*e.g.*, Offices of Mission Support (OMS) and Information Technology (OIT)) to determine appropriate voluntary modifications for accommodation purposes.

70.1.4 Voluntary Modification Procedures. A manager or any designated official may choose to grant a voluntary modification outside of the reasonable accommodation process. When applicable and when the requested modification is easy and/or inexpensive, this option allows managers/designated officials to grant a modification **without first establishing that the individual has a disability.** Managers and employees may consult with the EEO Program Manager to determine appropriate voluntary modifications. As TIGTA strives to be an employer of choice, managers or designated officials are encouraged to provide applicants and

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employees with a modification that will allow them to apply for a job, perform job duties, or enjoy the benefits and privileges of employment.

Typically, a voluntary modification will not require supporting medical documentation. However, if medical documentation is necessary for a voluntary modification, the documentation requirement must be minimal and straightforward in nature. If the medical information provided necessitates interpretation, a medical opinion and/or a medical release, the request shall be considered and processed as a request for a reasonable accommodation.

Making a voluntary modification does not, standing alone, mean and may not be used to imply, that TIGTA has determined the individual is an individual with a disability or that an accommodation is needed. Employees may use the voluntary modification form (Exhibit (200)-70.2). The completed form should be sent to the EEO Program Manager for record-keeping purposes.

Some examples of voluntary modification include, but are not limited to the following:

- An applicant requests the vacancy announcement in large print.
- An employee requests an ergonomic keyboard.
- An employee requests a footrest to elevate his/her legs to decrease swelling in legs or feet.
- An employee requests a chair with back support to help with back pain.

70.1.5 Reasonable Accommodation Procedures. TIGTA fully complies with all requirements of the Rehabilitation Act of 1973, as amended. Under the law, Federal agencies must provide reasonable accommodations to qualified employees or applicants with disabilities, unless to do so would cause undue hardship. TIGTA is committed to providing reasonable accommodations to its employees and applicants for employment in order to ensure that individuals with disabilities enjoy full access to equal employment opportunity and equal benefits and privileges of employment. TIGTA shall consider requests for reasonable accommodations:

- when a qualified applicant with a disability needs an accommodation during the application/hiring process;
- when a qualified employee with a disability needs an accommodation to enable him or her to perform the essential functions of the job or to gain access to the workplace; and,
- when a qualified employee with a disability needs an accommodation to enjoy equal benefits and privileges of employment as similarly situated employees without disabilities.

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TIGTA will process requests for reasonable accommodation and, where appropriate, provide reasonable accommodations in a prompt, fair and efficient manner.

70.1.5.1 Making a Reasonable Accommodation Request. A request for reasonable accommodation is a statement that an individual needs an adjustment or change in the job application process, the work environment, or in the provision of a benefit or privilege of employment for a reason related to a claimed qualifying disability. The reasonable accommodation process begins as soon as the request for accommodation is made.

A request does not have to necessarily contain specific language, such as "reasonable accommodation," "disability," or "Rehabilitation Act." An individual with a disability may request a reasonable accommodation whenever s/he chooses, even if s/he has not previously disclosed the existence of a disability. Any TIGTA employee or applicant may consult the EEO Program Manager for further information or assistance in connection with requesting or processing a request for a reasonable accommodation.

An employee may submit a reasonable accommodation orally or in writing to his/her supervisor or another supervisor in his/her immediate chain of command and/or the EEO Office.

An applicant may submit a reasonable accommodation request orally or in writing. In addition, any TIGTA or BFS employee who has contact with the applicant during the application process may submit a reasonable accommodation request on behalf of the applicant. BFS is responsible for training the members of its staff who are involved in the application process to recognize requests for reasonable accommodation and to handle them appropriately.

A family member, health professional, or other representative may request an accommodation on behalf of a TIGTA employee or applicant. The request should go to one of the same persons to whom the employee or applicant would make the request.

Once the designated decision maker receives the request for accommodation, s/he will (1) acknowledge the request in writing, (2) explain to the requestor that s/he will be making the decision on the request, and (3) explain the steps in processing his/her request for reasonable accommodation (*i.e.* time limits, interactive process, *etc.*).

Written Requests for Record Keeping Purposes

To enable TIGTA to keep accurate records regarding requests for accommodation, employees seeking a reasonable accommodation must follow up an oral request either by completing the attached Reasonable Accommodation Request form (Exhibit 200-70.1) or otherwise confirming their request in writing (including by e-mail) to the

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EEO Program Manager. For job applicants seeking a reasonable accommodation, the official receiving the request must give the job applicant the Reasonable Accommodation Request form to fill out. A copy of the Reasonable Accommodation Request form must be provided to the TIGTA official responsible for processing the request. If an individual with a disability requires assistance with this requirement, the staff member receiving the request will provide that assistance.

While the written confirmation should be made as soon as possible following an oral request, TIGTA will begin processing written and oral requests when they are received, whether or not written confirmation of an oral request has been provided.

When an individual needs a reasonable accommodation on a repeated basis (*e.g.*, the assistance of sign language interpreters or readers), the written form is required only for the first request. However, appropriate advance notice must be given each time the accommodation is needed.

70.1.5.2 Information Tracking and Reporting. The decision maker will complete the Exhibit (200)-70.1, reasonable accommodation form or the Exhibit (200)-70.2, Voluntary Modification Form and submit it to the EEO Program Manager within 10 business days of the decision. The decision maker should attach to the form(s) copies of all information, including medical information; s/he received in connection with the request.

- The EEO Program Manager will annually evaluate the reasonable accommodation program, which will include the voluntary modification and accommodation portion. An effective reasonable accommodation program is part of a model EEO program and results will be included in TIGTA's MD-715 report.
- The EEO Program Manager will maintain these records for five years or the length of the employee's tenure with TIGTA, whichever is longer.
- The EEO Program Manager will collect and maintain a record of the following aggregate information for each fiscal year, which may be obtained by individual managers or employees as allowable under federal confidentiality law.
 - the number of reasonable accommodations that have been requested in the application process and whether the requests have been granted or denied;
 - the jobs for which reasonable accommodations have been requested;
 - the types of reasonable accommodations that have been requested for each of those jobs;

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- the number of reasonable accommodations, by type, for each job that have been approved, and the number of accommodations, by type, that have been denied;
 - the number of requests for reasonable accommodations, by type, that relate to the benefits or privileges of employment, and whether the requests have been granted or denied;
 - the reasons for denial of requests for reasonable accommodation;
 - the amount of time (calendar days) taken to process each request for reasonable accommodation;
 - the sources of technical assistance that have been consulted in trying to identify possible reasonable accommodations; and,
 - the number of voluntary modifications and accommodations provided.

70.1.5.3 Time Frames for Processing Requests/Providing Reasonable

Accommodation. If a request can be processed by the employee's supervisor, no supporting medical information is required, and no extenuating circumstances apply, the request shall be processed and the accommodation, if approved, provided as soon as possible but no later than 20 business days from the date the supervisor receives the request.

Certain "extenuating circumstances" may require longer time frames for providing reasonable *accommodations* (e.g., if medical documentation is required). Should medical documentation be requested the time will be extended until sufficient medical documentation is provided. The decision maker shall resume the processing of the request immediately upon receipt of adequate medical documentation.

Denial of reasonable accommodation must be in writing, in a memorandum signed by the decision maker. The written memorandum should explain the reason for the denial and the individual's right to ask for reconsideration, first from the decision maker and then from another designated individual.

70.1.5.4 Determining Which TIGTA Official Will Handle the Request. As the first step in processing a request for reasonable accommodation, the individual who receives the request must determine who will be responsible for handling the request and forward it, if necessary. The person who handles the request for accommodation will be referred to as the "decision maker." The possible decision makers include: an employee's supervisor or managerial chain and, during the hiring process, either BFS (to facilitate the application process) or the TIGTA manager responsible for making the hiring decision. The individual receiving a request for accommodation should follow the instructions below to determine which of these individuals should receive the request.

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The reasonable accommodation request should be forwarded to the appropriate person as soon as possible but in no more than five business days from receipt of the request. All completed requests for reasonable accommodation must be sent to the EEO Program Manager.

The BFS will handle the requests that seek accommodation in order to apply for a TIGTA position. Requests for accommodation from applicants (during the hiring process) will be handled by BFS or the TIGTA manager responsible for making the hiring decision. The BFS is required to coordinate with TIGTA's Office of Chief Counsel prior to denying a reasonable accommodation request.

Requests for accommodation from employees will be handled by the requesting employee's immediate supervisor or managerial chain.

Certain requests for accommodation will be coordinated with various functions to obtain additional information or help in implementing a necessary accommodation. These requests include:

- Requests for adaptive equipment, including information technology and communications equipment, or specially designed furniture. The EEO Program Manager will provide contact/resource information and guidance to obtain adaptive equipment. The decision maker will coordinate these requests and furniture requests with Office of Information Technology (OIT) and OMS.
- Requests for a reader or sign language interpreter, or other staff assistant to enable employees to perform their job functions, where the accommodation cannot be provided by current staff. The EEO Program Manager will provide contact/resource information and guidance to obtain interpreter services or other staff assistance. The decision maker will coordinate such requests with OMS.
- Requests for the removal of architectural barriers, including reconfigured work spaces. The EEO Program Manager will provide contact/resource information and/or guidance to the decision maker. The decision maker will coordinate these requests with OMS who will, as necessary, coordinate with the General Services Administration or the owner of the building.
- Requests by headquarters staff for accessible parking will be coordinated through OMS.
- Requests for materials in alternative formats (*e.g.*, Braille, large print) which cannot be handled by the supervisor, an Assistant Inspector General, or the Function Heads should be coordinated through the EEO Office.

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- Requests for reassignment to another job. The decision maker will coordinate these requests with OMS and EEO Program Manager.

In addition, the EEO Program Manager will be available, as needed, to provide assistance to employees and decision makers in processing requests.

If the EEO Program Manager has any involvement as a decision maker on a request for reasonable accommodation, then she or he shall recuse him/herself from handling any future or current EEO-related matter concerning the reasonable accommodation.

All decision makers should have designated back-ups to continue receiving, processing, and providing reasonable accommodations when the decision maker is unavailable. Decision makers should ensure that individuals know who has been designated as back-up. The time frames discussed below will generally not be suspended or extended because of the unavailability of a decision maker.

70.1.5.5 The Interactive Process. The next step in processing a request for reasonable accommodation is for the parties to begin the interactive process to determine what, if any, accommodation should be provided. This means that the individual requesting the accommodation and the TIGTA decision maker must communicate with each other about the request, the process for determining whether an accommodation will be provided, and potential accommodations.

Communication is a priority throughout the entire process. The TIGTA decision maker will have the principal responsibility of identifying possible accommodations. S/he will take a proactive approach in searching out and considering possible accommodations, including consulting appropriate resources for assistance. The employee requesting the accommodation should also participate to the extent possible in helping to identify an effective accommodation. The EEO Program Manager is also available to provide assistance in researching resources that are available to help both the decision maker and the individual requesting the accommodation to identify possible accommodations.

When a request for accommodation is made by a third party, the decision maker should, if possible, confirm with the applicant or employee with a disability that s/he, in fact, wants a reasonable accommodation before proceeding. It may not be possible to confirm the request if the employee has, for example, been hospitalized in an acute condition (e.g., for Multiple Sclerosis treatment). In this situation, TIGTA will process the third party's request and will consult directly with the individual needing the accommodation as soon as it is practicable.

On-going communication is particularly important where the specific limitation, problem, or barrier is unclear; where an effective accommodation is not obvious; or, where the parties are considering different possible reasonable accommodation. In those cases where the disability, the need for accommodation, and the type of

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accommodation that should be provided are clear, extensive discussions are not necessary. However, the decision maker and requesting individual should communicate to ensure there is a full exchange of relevant information.

The decision maker or any other TIGTA official who receives information in connection with a request for reasonable accommodation may share information connected with that request with other agency officials only when the agency official(s) have a need to know the information in order to make determinations on a reasonable accommodation request or for other official business purposes.

- For example, OIT will typically be consulted in connection with requests for adaptive equipment for computers. However, OIT may have no need to know any information about the medical condition of the person seeking the accommodation. OIT may only need to know the employee's functional limitations insofar as these limitations affect technology needs.

There are specific considerations in the interactive process when responding to a request for reassignment.

- Reasonable accommodation of last resort, that, absent undue hardship, is provided to employees (not applicants) who, because of a disability, can no longer perform the essential functions of their job, with or without reasonable accommodation. Reassignments are made only to funded vacant positions and for employees who are qualified to fill the vacant position. Informing an employee that she/he may apply for or otherwise compete for a position does not satisfy the obligation of appropriate officials to review vacancies to determine if there is another position at the same or lower grade which the employee is qualified to perform. If the employee is qualified for the position, she/he will be reassigned to the job and will not have to compete.
- In considering whether there are positions available for reassignment, the decision maker will work with the employee's chain of command, OMS and the individual requesting the accommodation to identify: (1) all vacant positions within the agency for which the employee may be qualified, with or without reasonable accommodation; and, (2) all positions which OMS has reason to believe will become vacant over the next 30 business days and for which the employee may be qualified. The agency will first focus on positions that are equivalent to the employee's current job in terms of pay, status, and other relevant factors. If there is no vacant equivalent position, TIGTA will consider vacant lower level positions for which the individual is qualified. TIGTA is not required to consider positions at a higher grade or positions with known promotion potential greater than the employee's current position. The employee is entitled to apply for the position through the competitive process.

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- If a position is not available within TIGTA, the EEO Program Manager will consult with other bureaus to determine if a vacancy exists or will become available within the next 30 days, for which the employee qualifies and can perform the duties with or without a reasonable accommodation. If no positions are available the EEO Program Manager will maintain a record done of the search.
 - Reassignment may be made to a vacant position outside of the employee's commuting area if the employee is willing to relocate. As with other transfers not required by management, TIGTA will not reimburse the employee's relocation costs.

70.1.5.6 Does the Individual Requesting the Accommodation Have a Disability.

Request for Medical Information.

TIGTA is entitled to know that an employee or applicant has a covered disability that requires a reasonable accommodation. In some cases, the disability and need for accommodation will be obvious or otherwise already known to the decision maker. In these cases, TIGTA will not seek any further medical information. However, when a disability and/or need for reasonable accommodation is not obvious or otherwise already known to the decision maker, TIGTA may require that the requester provide reasonable documentation of the disability and his or her functional limitations.

The decision maker will make a determination as to whether medical documentation is necessary with consultation with the EEO Program Manager and/or legal advice from Counsel. If it is, the necessary medical information will be requested and such information should be provided directly to the EEO Program Manager. If it is not necessary, the decisionmaking process will resume with the medical information already provided.

If a determination is made to seek medical documentation, TIGTA will request only that information needed to substantiate that the individual has a covered disability and needs the reasonable accommodation requested. TIGTA requests for medical information will follow the requirements set forth in the [Equal Employment Opportunity Commission's Enforcement Guidance: Disability-Related Inquiries and Medical Examinations of Employees Under the Americans with Disabilities Act](#) and the GINA.

If it is necessary to seek information or documentation about the disability and/or functional limitations, such information will be requested from the individual, and/or the individual will be asked to obtain such information from an appropriate professional, such as a doctor, social worker, or rehabilitation counselor. In order to obtain the most relevant information, all requests for information should describe the nature of the job, the essential functions the individual is expected to perform, and any other relevant information.

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All medical information solicited from the individual or the individual's appropriate professional should be provided to the EEO Program Manager, **not** directly to the decision maker.

If the documentation provided by the health care professional and requestor is insufficient to enable TIGTA to determine whether an accommodation is appropriate, the following steps may be taken.

- The individual requesting the reasonable accommodation will be advised, in specific terms, why the documentation which has been provided is insufficient, what additional documentation is needed, and why the additional documentation is necessary.
- The requestor may then be asked to make a written request to the health care provider or other appropriate professional to provide the missing documentation.
- Alternatively, the requestor may be asked to agree to sign a limited release, and that TIGTA may thereafter submit a list of specific questions to the requestor's health care professional or may otherwise contact the individual's doctor in writing.
- If, after a reasonable period of time, there is still insufficient documentation to evaluate whether the requestor has a disability and needs a reasonable accommodation, the decision maker (with legal advice from Counsel) may request that the requestor be examined by a physician chosen by TIGTA.

Once any necessary medical documentation is received by the EEO Program Manager, he or she will coordinate with the decision maker and provide only that information necessary to enable the decision maker to address the reasonable accommodation request.

NOTE: The failure to provide necessary documentation or to cooperate in TIGTA's efforts to obtain such documentation can result in a denial of the reasonable accommodation.

70.1.5.7 Medical Information Obtained in the Reasonable Accommodation Process.

All medical documentation, including information about functional limitations and reasonable accommodation needs, that TIGTA obtains in connection with a request for reasonable accommodation will be maintained in a confidential manner in accordance with applicable Federal confidentiality laws.

All medical documentation submitted in support of a reasonable accommodation request should be provided to, and will be maintained by, TIGTA's EEO Program Manager. Employees seeking a reasonable accommodation should provide all supporting medical information and documentation to the EEO Program Manager, **not** to their supervisor or management chain. Any TIGTA supervisor who receives

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medical information associated with a reasonable accommodation request must forward such information to the EEO Program Manager.

The EEO Program Manager will assist the deciding official during the interactive process by providing only that medical information that is needed by the supervisor to address the reasonable accommodation request and/or obtain any necessary accommodation.

Maintaining Medical Documentation. Medical documentation received in connection with a reasonable accommodation request should be maintained in a confidential file, separate from any other personnel file, and clearly marked as medical confidential. It is recommended that the medical documentation be sealed (e.g., in an envelope clearly marked as medical confidential). In addition, confidential medical documentation should be appropriately secured (e.g., in a locked cabinet, drawer, or office). Further, access to this information should be limited to those individuals whose official duties require such access. In the event that medical documentation concerning a reasonable accommodation request is received by a manager, the documentation should be forwarded to the EEO Program Manager as required by this policy statement, and, if received via email, the incoming email should be deleted.

70.1.5.8 Time Frames for Processing Requests and Providing Reasonable Accommodations. TIGTA will process requests for reasonable accommodation and, where requests are granted, provide the reasonable accommodations, in as short a time frame as reasonably possible. If the accommodation cannot be provided within the timeframes set out below, the decision maker must inform the individual of the projected time frame for providing the accommodation. The time necessary to process a request will depend on the nature of the accommodation requested and the possible need to obtain supporting documentation.

The time limits set in these procedures are maximum processing times. It may not be necessary to take the full length of allowable time to provide a requested reasonable accommodation. Because unreasonable delay in providing a reasonable accommodation could constitute undue delay in violation of the Rehabilitation Act, deciding officials should act as quickly as reasonably possible in responding to requests for a reasonable accommodation.

- A. Expedited processing: In certain circumstances, a request for reasonable accommodation requires an expedited review and decision in a time frame that is shorter than the 20 business days discussed below. A few examples of these circumstances include but are not limited by the following:
- to enable an applicant to apply for a job. Depending on the timetable for receiving applications, conducting interviews, taking tests, and making hiring decisions, there may be a need to expedite a request for reasonable accommodation in order to ensure that an applicant with a disability has an

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equal opportunity to apply for a job. Therefore, OMS, BFS and managers need to move as quickly as possible to make a decision on the request.

- to enable an employee to attend a meeting scheduled to occur shortly. For example, an employee may need a sign language interpreter for a meeting scheduled to take place in 5 business days.

B. Absent a need to obtain additional medical documentation and absent extenuating circumstances, the decision maker should process the request no later than 20 business days from the date the decision maker receives the request, and sooner, if possible. Since decision makers may need the full 20 business days to engage in the interactive process and collect all relevant information about possible accommodations, they should not delay beginning this process. Failure to meet this time frame solely because a decision maker delayed processing the request is not an extenuating circumstance.

- If the decision maker believes that it is necessary to obtain medical documentation to process the request, the decision maker will make such request to the requestor as soon as possible after his or her receipt of the request for accommodation, but in any case, before the expiration of the 20-day period.
- If the decision maker requests medical documentation, the 20-day period time frame is stopped until adequate medical information is received.
- When adequate medical information is obtained, a decision on the reasonable accommodation request will be provided within 20 business days from the date the decision maker received the necessary documentation from the requestor.

C. Extenuating Circumstances: These are factors that could not reasonably have been anticipated or avoided in advance of the request for accommodation. "Extenuating circumstances" covers limited situations in which unforeseen or unavoidable events prevent prompt processing of an accommodation request. For example, TIGTA may not delay processing or providing an accommodation because a particular staff member is unavailable.

When extenuating circumstances are present, the time for processing a request for reasonable accommodation and providing the accommodation will be extended as reasonably necessary. All TIGTA staff is expected to act as quickly as reasonably possible in processing requests and providing accommodations. The following may be examples of extenuating circumstances:

- There is a pending request to the employee for medical documentation.

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- The purchase of equipment needed for an accommodation may take longer than 20 business days under the Federal Acquisition Regulations.
 - Equipment must be back-ordered, the vendor typically used by TIGTA for goods or services has unexpectedly gone out of business, or the vendor cannot promptly supply the needed goods or services, and another vendor is not immediately available.
 - The requestor needs to work with equipment on a trial basis to ensure that it is effective before TIGTA buys it.
 - New staff needs to be hired or contracted for, or an accommodation involves the removal of architectural barriers.

Where extenuating circumstances are present, the decision maker must notify the individual, in writing, of the reason for the delay, and the approximate date on which a decision, or provision of the reasonable accommodation, is expected. Further developments or changes should also be promptly communicated to the individual in writing.

- If there is a delay in providing an accommodation which has been approved, the decision maker must determine whether temporary measures can be taken to assist the employee, *e.g.*, providing the requested accommodation on a temporary basis or providing a different form of accommodation on a temporary basis. In addition, the decision maker may take certain measures that are not reasonable accommodations within the meaning of the law (*e.g.*, temporary removal of an essential function) if: (1) they do not interfere with TIGTA operations; and, (2) the employee is clearly informed in writing that they are being provided only on a temporary, interim basis. For example, there may be a delay in receiving adaptive equipment for an employee with a vision disability. During the delay, the supervisor might arrange for other employees to act as readers. This temporary measure would allow the employee to perform to the extent possible until the necessary equipment arrives.
- If a delay is attributable to the need to obtain or evaluate medical documentation and TIGTA has not yet determined that the individual is entitled to an accommodation, TIGTA may provide an accommodation on a temporary basis. In such a case, the decision maker will notify the individual in writing that the accommodation is being provided on a temporary basis pending a decision on the accommodation request, including whether the employee has a qualifying disability.
- TIGTA decision makers who approve such temporary measures are responsible for ensuring that all reasonable and necessary steps to promptly make a determination on the accommodation request.

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70.1.5.9 Granting a Reasonable Accommodation Request. Once the decision maker determines that a reasonable accommodation will be provided, that decision should be communicated to the individual in writing. If the accommodation cannot be provided immediately, the decision maker should inform the individual of the projected time frame for providing the accommodation.

70.1.5.10 Denial of Reasonable Accommodation Request. Once the decision maker determines that a request for reasonable accommodation will be denied, s/he must issue a written memorandum to the individual denying the reasonable accommodation. A copy of this memorandum will be provided to the EEO Program Manager. The written memorandum should clearly state the specific reasons for the denial. If the decision maker has denied a specific requested accommodation, but has offered to make a different accommodation in its place (which was not agreed to during the interactive process), the denial statement should explain both the reasons for the denial of the requested accommodation and the reasons the decision maker believes that the offered accommodation will be effective. Reasons for the denial of a request for reasonable accommodation should include the following, where applicable (keeping in mind that the actual statement to the individual must include specific reasons for the denial):

- The requestor does not meet the definition of an individual with a disability, as defined in Section 502 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act (ADA), as amended by the Americans with Disability Act Amendment (ADAA). The requested accommodation would not be effective; meaning it would not effectively remove a barrier to allow the requestor to perform the essential functions of his/her position.
- Providing the requested accommodation would result in undue hardship. Before reaching this determination, the decision maker must have explored whether other effective accommodations exist which would *not* impose undue hardship and therefore can be provided. A determination of undue hardship means that TIGTA finds that a specific accommodation would result in significant difficulty or expense, or would fundamentally alter the nature of TIGTA's operations.
- Medical documentation was inadequate to establish that the requestor has a disability and/or needs a reasonable accommodation.
- The requested accommodation would require the removal of an essential function.
- The requested accommodation would require the lowering of a performance standard.

The written memorandum of denial also informs the individual that s/he has the right to file an EEO complaint and may have rights to pursue a Merit Systems Protection Board (MSPB) appeal. The written memorandum should also explain TIGTA's procedures for

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informal dispute resolution. The EEO Program Manager can help the decision maker with this statement. The decision maker will coordinate with the Office of Chief Counsel prior to denying any request for accommodation.

All decisions on a denial request for a reasonable accommodation shall also be coordinated with the EEO Program Manager prior to issuance to the employee.

70.1.5.11 Informal Dispute Resolution. Requestors can request prompt reconsideration of a denial of a reasonable accommodation. If a requestor wishes reconsideration, s/he should first request in writing within ten business days of receiving the written denial, that the decision maker reconsider the decision. The individual may present additional information in support of his/her request. The decision maker will respond to the request for reconsideration within five business days.

If the decision maker does not reverse the decision, the requestor may request in writing within ten business days that the second-level supervisor reconsider the decision. The second-level supervisor will respond to this request for reconsideration within ten business days.

Pursuing any of the informal dispute resolution procedures identified above, including seeking reconsideration from the decision maker and requesting reconsideration by the next person in the decision maker's chain of command, does not affect the time limits for initiating statutory claims. This means that the time periods for filing an EEO complaint or an MSPB appeal do not stop running while an employee is pursuing informal dispute resolution. In addition, an individual's participation in the informal dispute resolution process does not satisfy the requirements for bringing a claim under EEO or MSPB.

70.2 Personal Assistance Services(PAS) for Individuals with Targeted Disabilities

70.2.1 Purpose. This guidance establishes the Treasury Inspector General for Tax Administration's (TIGTA) policy and procedures for providing Personal Assistance Services (PAS) to qualified employees with targeted disabilities. These are employees who because of a targeted disability require assistance to perform basic daily activities in the workplace, at an approved telework site, during employer-sponsored events and while on job-related travel.

70.2.2 Authorities.

- A. Section 501 of the Rehabilitation Act of 1973 as amended, 29 U.S.C. § 791.

- B. 42 U.S.C. §12101, Americans with Disabilities Act (ADA) of 1990.

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- C. Public Law 110-325, ADA Amendments Act of 2008 (ADAAA).
 - D. 29 C.F.R. §1630, Regulations to Implement the Equal Employment Provisions of the Americans with Disabilities Act, as Amended.
 - E. 29 C.F.R. § 1614.203(d)(5), Personal assistance services allowing employees to participate in the workplace.

70.2.3 Requesting Personal Assistance Services (PAS). An employee (not an applicant) with a targeted disability may request assistance with daily life activities that the individual cannot perform because of the targeted disability. A family member, friend, healthcare professional, or other representative may request PAS on behalf of an employee with a targeted disability. Employees may complete the PAS request form (Exhibit (200)-70.3). While a written request is preferable, it is not required. The request does not have to use any special words, such as "PAS," "Section 501," "disability," "EEOC's regulations," or "Rehabilitation Act."

Requests for PAS may be made to any Receiving Official, who include the employee's immediate supervisor, a supervisor or manager in the employee's chain of command, or TIGTA's EEO Program Office. If possible, the employee with the targeted disability should be contacted to confirm that they in fact want PAS. The employee with the targeted disability may decline to make a request or refuse to accept services.

The Receiving Official to whom a request for PAS is made should immediately refer the request to the Deciding Official, usually the employee's first-level manager, and forward the request to the EEO Program Office. Once the designated Deciding Official receives the request for PAS, they are responsible for: (1) acknowledging the request; (2) explaining to the Requester that they will be making the decision on the request for PAS; and (3) describing what will happen in processing of the request (*e.g.*, delays and/or extenuating circumstances, *etc.*).

Repeat requests for a recurring PAS are not required (*e.g.*, assistance in the winter putting on and taking off outerwear). While appropriate notice may be required each time recurring assistance is needed, the written confirmation is only required for the first request.

70.2.4 Medical Information. In some cases, the targeted disability will be obvious or otherwise already known to the Deciding Official. In these situations, further medical information will not be sought. However, when the need for PAS is not obvious or otherwise already known to the Deciding Official, the Agency may require that the employee requiring PAS provide medical documentation about the need for PAS and/or their functional limitations.

TIGTA's EEO Program Manager will seek information or documentation about the functional limitations from the Requester, and/or ask the employee to obtain such information from an appropriate health care professional, such as a doctor, social

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worker, or rehabilitation counselor. Alternatively, the employee requiring assistance may agree to sign a limited release, giving the EEO Program Manager permission to submit a list of specific questions to the employee's health care professional or to contact the employee's doctor. Once medical documentation is received, the EEO Program Manager and any other appropriate bureau official will evaluate the documentation.

Any request for medical information must comply with the Genetic Information Nondiscrimination Act (GINA) of 2008, and other applicable laws and regulations.

- A. TIGTA may require the employee to provide medical information to establish that the employee requires PAS because of their targeted disability.
- B. If a determination is made to seek medical information, the requested information should be limited to that necessary to establish that the employee requires PAS because of their targeted disability and the nature of the PAS required. Documentation unrelated to the claimed targeted disability should not be requested. Requests for medical information will follow the requirements set forth in the Equal Employment Opportunity Commission's [Enforcement Guidance for Disability-Related Inquiries and Medical Examinations of Employees under the Americans with Disabilities Act](#), dated July 26, 2000.

70.2.5 Interactive Process. Communication is a priority throughout the entire process. The Deciding Official involved in the PAS process should consult with the EEO Program Office. The employee requesting the PAS (and any chosen representative) should also participate, to the extent possible, in helping to identify the skill set required from the PAS provider. TIGTA's EEO Program Office is available to provide guidance and assistance to the employee, Requester, and/or Deciding Official throughout the interactive process.

Ongoing communication is particularly important where the specific need or skill set, or extenuating circumstance is unclear. In situations where the PAS that should be provided are clear, extensive discussions are generally not necessary. Even so, the Deciding Official and requesting individual should discuss the matter to make sure that there is a full exchange of relevant information. The Deciding Official should document discussions held during the interactive process.

The EEO Program Office will take a proactive approach to ensure PAS providers have the necessary skill sets for the services required.

If through the interactive process the parties agree on a PAS (alternative) that is different than what was originally requested, that should be documented. In addition, if after engaging in the interactive process the parties cannot agree on the PAS that should be provided, the Deciding Official should offer the individual the PAS that they have determined to be effective.

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70.2.6 Granting Personal Assistance Services. When the Deciding Official determines PAS will be provided, the decision should be communicated in writing, as soon as possible. If the PAS cannot be provided immediately the Deciding Official shall inform the individual of the projected time frame for providing the PAS. A Deciding Official or supervisor may take temporary action, such as approving a temporary PAS provider (*i.e.*, an employee can request to bring their own PAS provider to work as a reasonable accommodation) to perform the assistance requested, or authorizing temporary telework.

PAS providers may be procured via a Blanket Purchase Agreement established by the Department of the Treasury. A request for a specific PAS provider (*e.g.*, a family member or a PAS provider with whom the employee has previously worked) will be considered and, where the PAS provider is dedicated to a single employee, given primary consideration to the extent permitted by law.

All PAS providers must satisfy applicable security clearance and background investigation requirements. These requirements apply to any PAS provider delivering services on a temporary or indefinite basis if the provider, due to their presence in the workplace (TIGTA facility, telework location, etc.), might see or hear sensitive but unclassified (*e.g.*, return and return information) or personally identifiable information. A non-disclosure agreement may be necessary as well as training, *e.g.*, completion of the Privacy Awareness and Information Privacy briefing.

Note: The Agency will not assume financial responsibility when temporary use of a family member or personal PAS provider is granted as a reasonable accommodation

Time Frames for Processing Personal Assistance Services Requests. The time necessary to process a request will depend on the nature of the request and whether it is necessary to obtain supporting documentation.

Personal Assistance Services Requests Not Involving Extenuating Circumstances. If the manager receiving the request is the Deciding Official, they should immediately engage in the interactive process with the employee. If the management official or other individual receiving the request, is not the Deciding Official, they shall forward the request to the Deciding Official as soon as possible but in no more than two business days.

If the request does not require that supporting medical information be obtained, the request shall be processed and if approved, PAS should be provided as soon as possible but no more than 30 business days from the date the Deciding Official receives the request. Since the Deciding Official may need the full 30 business days to engage in the interactive process and collect all relevant information about possible provided PAS, they should not delay beginning this process. Failure to meet this time frame

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solely because a Deciding Official delayed processing the request is not an extenuating circumstance.

If the request requires that supporting medical information be obtained to determine whether the individual has a targeted disability requiring PAS, TIGTA's EEO Program Manager will request medical documentation and the above-referenced 30 business day time frame will be tolled until the needed documentation is received. In some situations, the need for documentation may not become apparent until after the interactive process has begun.

70.2.7 Personal Assistance Services Requests Involving Extenuating Circumstances.

When extenuating circumstances (e.g. the PAS provider will have access to classified or sensitive information and will require a specific type of background investigation or the request requires supporting medical documentation) are present, the time for processing a PAS request will be extended as deemed necessary. All TIGTA officials are expected to act as quickly as reasonably possible in processing requests and providing PAS.

Where extenuating circumstances are present, the Deciding Official shall notify the employee requesting PAS, in writing, of the reason for the delay, and the approximate date on which a decision, or provision of the PAS, is expected. Any further developments or changes should also be communicated promptly to the employee. If there is a delay in providing an approved PAS, the Deciding Official must decide whether temporary measures can be taken to assist the employee. This could include providing the requested services on a temporary basis with limited access to facilities/information by PAS providers.

If a delay is attributable to the need to obtain or evaluate medical documentation and TIGTA has not yet determined the individual is entitled to receive PAS, TIGTA may provide services on a temporary basis. In such a case, the Deciding Official will notify the employee in writing that the assistance services are being provided on a temporary basis pending a decision on the PAS request.

Deciding Officials who approve temporary measures are responsible for ensuring they do not take the place of a permanent assistance services and that all necessary steps to secure permanent assistance services are being taken.

The timeframes discussed in this section may not be suspended or extended because of the unavailability of the Deciding Official.

70.2.8 Expedited Process. In certain circumstances, a request for PAS requires an expedited review and decision in a time frame that is shorter than the 30 business days discussed above (e.g., to enable an employee to attend a meeting scheduled to occur shortly). All bureau officials are expected to act as quickly as reasonably possible in processing requests and providing, if appropriate, PAS.

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Denial of Personal Assistance Services Request

Before denying a PAS based on “undue hardship” the decision maker must ensure the EEO Program Manager and the Office of Chief Counsel reviews the denial and the determination that the request poses an undue hardship.

When a Deciding Official decides to deny a request for PAS, they must issue a written decision to the Requester (*i.e.*, employee or representative) and send a copy to TIGTA’s EEO Program Office. The explanation for the denial should be written in plain language, clearly stating the specific reasons for the denial. When evaluating budgetary or administrative concerns to determine if undue hardship exists, TIGTA will follow the standards outlined in the regulations and in the Equal Employment Opportunity Commission’s [Enforcement Guidance on Reasonable Accommodation and Undue Hardship under the Americans with Disabilities Act](#), dated October 17, 2000. The explanation for the denial should clearly state the specific reasons for the denial. The explanation may include the following:

- A. Individual requiring PAS is not an employee;
- B. Employee does not meet the definition of an individual with a targeted disability, as defined in OPM SF-256, or the targeted disability does not create a need for PAS;
- C. Employee is not able to perform the essential functions of the job, even with PAS and any reasonable accommodations;
- D. Employee would create a direct threat to safety on the job, even with PAS and any reasonable accommodation;
- E. Requestor does not meet the definition of an individual with a disability, as defined in § 501 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act (ADA), as amended by the Americans with Disability Act Amendments Act (ADAAA) or the medical documentation is inadequate to establish the individual has a targeted disability and/or needs Personal Assistance Services;
- F. Providing the requested PAS would result in undue hardship. A determination of undue hardship means the agency finds that providing PAS would result in significant difficulty or expense, or would fundamentally alter the nature of the agency's operations. Before reaching this determination, the Deciding Official must have explored whether other effective measures exist which would not impose undue hardship and therefore can be provided. (See definition of undue hardship below); and

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A written decision denying a request for PAS must also inform the employee of options to file an appeal, EEO complaint, and/or appeal to the Merit Systems Protection Board.

Dispute Resolution (Appeal Process)

If an individual wishes reconsideration of the denial, he/she should first ask the Deciding Official to reconsider the decision, within 10 business days of receiving the written denial. The individual may present additional information in support of their request. The Deciding Official will respond to the request for reconsideration, within five business days. Any request for reconsideration received after 10 business days of the denial will be treated as a new request for PAS.

If the Deciding Official does not reverse the decision, the individual may appeal the decision, within 10 business days of receiving the Deciding Official's denial of the request for reconsideration. The appeal shall be decided by the next level manager or any other more senior official in the Deciding Official's chain of command. A response to the appeal will be issued to the individual, within 10 business days.

Pursuing this appeal/reconsideration process will not toll statutory time frames for filing an EEO complaint or Merit Systems Protection Board appeal.

Confidentiality and Disclosure

All medical information, including information about functional limitations and PAS needs, obtained in connection with a request for PAS must be kept confidential. The information shall be kept in files separate from the individual's personnel file. In addition, employees who obtain or receive such information are bound by these confidentiality requirements. TIGTA's EEO Program Office will maintain custody of all records obtained or created during the processing of a PAS request, including medical records, and will respond to all requests for disclosure of the records. The information may be disclosed to the following individuals:

- A. Deciding Officials, supervisors, and managers who need to know may be told about necessary restrictions on the work or duties of the employee, but medical information should only be disclosed if absolutely necessary;
- B. First aid and safety personnel, when appropriate, if the disability might require emergency treatment or special arrangements in emergency situations such as building evacuations;
- C. Government officials when the information is necessary to investigate compliance with the Rehabilitation Act;
- D. In certain circumstances, to workers' compensation offices or insurance carriers;

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- E. TIGTA legal counsel in connection with providing legal advice to agency officials;
and
- F. Those Agency employees with the need to know the information to carry out
official duties of their position.

Whenever medical information is disclosed, the individual disclosing the information must inform the recipients of the information about the confidentiality requirements that apply.

Note: The Rehabilitation Act confidentiality obligation is not limited to the medical diagnosis. The fact that someone has requested a PAS, or that something is being provided as PAS, also constitutes confidential medical information.

70.2.9 Nondisclosure of GINA Protected Information.

The GINA prohibits employers and other entities covered by GINA Title II from requesting, requiring, or purchasing genetic information of employees or their family members, except as specifically allowed by this law. To comply with GINA, the request for medical information must state that the Agency is asking that genetic information not be provided when responding to the request for medical information, unless the information is allowable as explained below:

The general prohibition against requesting or requiring genetic information does not apply where an employer requests documentation to support a request for PAS as long as the request for documentation is lawful. Such a request is lawful only where the targeted disability and/or the need for PAS is not obvious; the documentation required contains no more information than what is sufficient to establish that an individual has a targeted disability and needs PAS; and the documentation relates only to the impairment that the individual claims to be a targeted disability that requires PAS.

70.2.10 Information Tracking and Reporting (PAS).

TIGTA's EEO Program Manager will annually evaluate the Agency's Personal Assistance Services Program. Results must be included in Part J (Special Program Plan for the Recruitment, Hiring, and Advancement of Individuals with Targeted Disabilities) of the bureau's Management Directive (MD) – 715. The Agency must describe in Part J of MD-715 (Section V.D.), the effectiveness of the policies, procedures, or practice to implement the PAS requirement, which includes the following:

- A. Timeliness of processing request for PAS;
- B. Timeliness of providing approved PAS;
- C. Training for managers and supervisors on providing PAS; and
- D. Monitoring request for trends.

70.2.11 Definitions

- A. Deciding Official – An individual who has authority to approve or deny PAS requests. The TIGTA employee's first-line supervisor is normally the designated Deciding Official.
- B. Dispute Resolution Process – Any voluntary mechanism through which an individual can request reconsideration of the denial of a request for PAS.
- C. Essential Functions – The basic duties of the job that an employee must be able to perform, with or without reasonable accommodation. A function can be "essential" if, among other things, the reason the position exists is to specifically perform that function; there are a limited number of other employees who could perform the function; the function is specialized and the individual is hired based on his/her ability to perform it; or the position requires an employee to be physically located in a particular place. Determination of the essential functions of a position must be done on a case-by-case basis so that it reflects the job as actually performed.
- D. Extenuating Circumstances – Factors that could not reasonably have been anticipated or avoided in advance of the request for PAS, or situations in which unforeseen or unavoidable events prevent prompt processing and delivery of PAS.
- E. Genetic Information – As defined by the Genetic Information Nondiscrimination Act of 2008 (GINA), includes information concerning the manifestation of disease/disorder in family members ("family medical history"), information about an individual's or family member's genetic tests, the fact that an individual or an individual's family member sought or received genetic services, and genetic information of a fetus carried by an individual or an individual's family member or an embryo lawfully held by an individual or family member receiving assistive reproductive services.
- F. Interactive Process – Discussions between the requester, the Deciding Official and/or TIGTA's EEO Program Office to discuss the assistance request. The information shared during the interactive process is used to determine whether PAS will be provided and to examine potential temporary assistance services.
- G. Personal Assistance Services – Assistance with performing activities of daily living that an individual would typically perform if he or she did not have a targeted disability, and that is not otherwise required as a reasonable accommodation, including, for example, assistance with removing and putting on clothing, eating, drinking, and using the restroom. For example, someone

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providing PAS might assist someone with getting into or out of a vehicle at the worksite.

Note: PAS does not include medical services. For example, it does not include performing medical procedures such as administering injections or medical monitoring (e.g., monitoring blood sugar).

- H. Personal Assistance Service Provider – An independent contractor or an employee whose primary job function is to perform assistance with the daily living activities requested by the employee entitled to PAS.
- I. Qualified Employee – A TIGTA employee who requires services because of a targeted disability and who, with or without reasonable accommodation, can perform the essential functions of the employee's position.
- J. Receiving Officials – TIGTA personnel designated to receive a PAS request, *i.e.*, an employee's immediate supervisor, a supervisor or manager in the employee's immediate chain of command, and TIGTA's EEO Program Office.
- K. Requester – A qualified employee with a targeted disability or an individual acting on his or her behalf who requests PAS.
- L. Targeted Disability – A subset of conditions that would be considered disabilities under the Rehabilitation Act. The Department follows the list of targeted disabilities (below) as set forth by OPM on the Standard Form (SF) 256.
 - 1. Developmental Disability, for example, autism spectrum disorder;
 - 2. Traumatic Brain Injury;
 - 3. Deaf or serious difficulty hearing, benefiting from, for example, American Sign language, CART, hearing aids, a cochlear implant and/or other supports ;
 - 4. Blind or serious difficulty seeing even when wearing glasses;
 - 5. Missing extremities (arm, leg, hand and/or foot);
 - 6. Significant mobility impairment, benefiting from the utilization of a wheelchair, scooter, walker, leg brace(s) and/or other support;
 - 7. Partial or complete paralysis (any cause);
 - 8. Epilepsy or other seizure disorders;
 - 9. Intellectual disability;

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10. Significant Psychiatric Disorder, e.g., bipolar disorder, schizophrenia, TSD, or major depression;

11. Dwarfism; and

12. Significant disfigurement, for example, disfigurements caused by burns, wounds, accidents, or congenital disorders.

M. Undue Hardship – An action requiring significant difficulty or expense when considered in light of factors such as TIGTA’s size, financial resources, and the nature and structure of the position. Determination of undue hardship is always made on a case-by-case basis, considering factors such as the nature and cost to provide PAS needed and the impact of the PAS on the operations of TIGTA. An undue hardship based on cost should rarely be an issue. The inability to find a PAS provider with the security clearance level of the employee may, under some circumstances, be sufficiently difficult as to constitute an undue hardship.

70.3 Official Time for Preparing EEO Complaints.

70.3.1 Overview. The EEO regulations require an agency to grant an employee reasonable amount of official time, if otherwise on duty, to prepare an EEO complaint and to respond to agency and EEOC requests for information. In addition, if the complainant has designated another agency employee as a representative, the Agency is required to grant the employee a reasonable amount of official time, if otherwise on duty, to prepare the complaint and respond to agency and EEO requests for information. Official time may only be granted to an employee while his/her complaint is in the administrative process.

70.3.2 What is a Reasonable Amount of Official Time? “Reasonable” is defined as whatever is appropriate under the particular circumstances of the complaint, in order to allow a complete presentation of the relevant information associated with the complaint and to respond to agency requests for information. An employee’s right to official time to pursue his/her EEO complaint is not an unqualified right. It is restrained by legitimate management considerations, like business necessity.

70.3.3 Entitlement. The actual number of hours to which the complaint and/or representative are entitled will vary, depending on the nature and complexity of the complaint and considering the mission of the Agency and the Agency’s need to have its employees available to perform their normal duties on a regular basis. The manager and the complainant should arrive at a written agreement as to the amount of official time to be used prior to the use of such time.

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Reasonable time, as it pertains to preparation time (and not hearing time) is generally defined in terms of hours, not days. A reasonable amount of official time is only available during the administrative EEO complaint process, which may extend up through an EEOC hearing.

70.3.4 Requests for Official Time Procedure. Below is the procedure for requesting and granting official time.

Step	Procedures
1	The employee/complainant in the pre-complaint process, or formal complaint process, a witness, and/or a complainant's representative must provide to his/her first-level manager a written request for official time in connection with a complaint of discrimination; preferably within three to five days prior to the individual's need for the official time. (If the time frame is not met, a written explanation must be provided to the first-level manager indicating why the time frame was not met.) The EEO Program Manager should be informed of the request or denial of official time.
2	Upon receipt of the request, the manager should notify the employee/complainant, representative, and /or witness within a reasonable amount of time (preferable within two work days of the request) as to whether the official time requested has been approved or denied. This response must be provided in writing. (i.e, either an email or a memorandum). If the request is denied, in whole or in part, the management official must state in his/her written response why the request was denied. All requests and management responses for official time should be retained by the manager. The TIGTA EEO Program Manager should be kept apprised of all actions. Any EEO-related questions that management may have should be forwarded to TIGTA's EEO Program Manager. Legal questions or concerns should be directed to the Office of Chief Counsel.

Questions and Answers.

Q: Can official leave be granted to complainants involved in EEO litigation in court?

A: No. Managers do not have authority to grant official time in the event an employee files a civil lawsuit in court. In civil actions, employees are required to use their own annual leave, compensatory time, and/or credit hours worked. Sick leave or court leave cannot be used.

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However, should the employee prevail in a lawsuit, he or she may seek damages, which may include reimbursement for leave incurred in connection with preparation of the lawsuit.

Q: What are examples of the need for official time?

A: Official time may be granted for the following:

- Preparing and presenting a complaint or perfecting an appeal.
- Attending meetings and hearings with the Treasury Complaint Center, Office of Civil Rights and Diversity, and Equal Employment Opportunity Commission officials.
- Preparing for meetings, conferences, and hearings outside of the above actions.

70.4 Equal Employment Opportunity.

Federal law provides individuals with equal opportunity in all areas of employment regardless of the individual's race, color, sex, religion, national origin, physical/mental disability, and/or age. The Federal Government also has policies that ban discrimination based on a person's sexual orientation, genetics, marital status, and/or parental status. Although these are not recognized bases of discrimination under Federal anti-discrimination statutes, complaints of discrimination on these bases may be filed and processed under the Agency's EEO complaint process and procedures. The Equal Employment Opportunity Commission (EEOC) administers and enforces Federal laws prohibiting employment discrimination in both the public and private sectors. Listed below are some of the laws and regulations that govern the Federal EEO process.

- Title VII of the [Civil Rights Act of 1964](#)
- [Civil Rights Act of 1991](#)
- EEOC Regulations ([29 C.F.R. Part 1614](#))
- EEOC Management Directive 110 ([MD-110](#))
- EEOC Management Directive 715 ([MD-715](#))
- [Rehabilitation Act of 1973](#)
- [Equal Pay Act](#) of 1963
- Age Discrimination in Employment Act ([ADEA](#)) of 1967

TIGTA's EEO Program is designed to promote fair and equitable employment opportunities for all employees and applicants for employment. The program fosters and promotes a discrimination-free work environment by ensuring that all employees understand the avenues available for reporting discrimination and addressing workplace diversity issues. TIGTA is committed to eliminating barriers to equal employment within the workplace and to resolving workplace issues at the lowest possible levels.

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In accordance with EEOC MD-110 and MD-715, as well as 29 C.F.R. § 1614.102(b)(4), TIGTA has an EEO Program Manager. Pursuant to 29 C.F.R. § 1614.102(c)(1-4) TIGTA's EEO Program Manager is responsible for the following:

- (1) Advising the head of the agency with respect to the preparation of national and regional equal employment opportunity plans, procedures, regulations, reports and other matters pertaining to the policy in 1614.101 and the agency program.
- (2) Evaluating from time to time the sufficiency of the total agency program for equal employment opportunity and reporting to the head of the agency with recommendations as to any improvement or correction needed, including remedial or disciplinary action with respect to managerial, supervisory or other employees who have failed in their responsibilities.
- (3) When authorized by the head of the agency, making changes in programs and procedures designed to eliminate discriminatory practices and to improve the agency's program for equal employment opportunity.

In addition to these regulatory responsibilities, TIGTA's EEO Program Manager is also responsible for:

- Implementation of a continuing Affirmative Employment Program (AEP) to promote equal employment opportunity and to identify and eliminate discriminatory practices and policies.
- Administration of the Special Emphasis Programs (SEP) to include, Disability, Federal Women's, Black Employment, Asian American-Pacific Islanders, Hispanic, and Native American programs.
- Administration of the Reasonable Accommodation Program.
- Administration of the Alternative Dispute Resolution (ADR) Program.
- Providing consultative services to the Inspector General (IG), TIGTA managers, and employees.
- Providing updates to the IG and senior-level management regarding new issues, trends and laws regarding EEO and diversity.
- Implements and ensuring compliance with new guidance and laws regarding EEO and diversity.
- Providing guidance and recommendations for resolving workplace disputes before and during informal and formal EEO complaint processing.
- Developing and conducting training to agency personnel ensuring compliance with federally mandated programs, e.g. sexual harassment.

Agency EEO Officials Cannot Serve as Representatives. In accordance with MD-110 Chapter 1, Section VI and 29 C.F.R. § 1614.605(c), TIGTA's EEO Program Manager cannot serve as a representative for complainants or agencies in the processing of discrimination complaints. The EEO Program Manager is required to be unbiased and merely collect the facts surrounding a complaint.

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Employee Responsibilities. TIGTA employees are encouraged to resolve differences with management at the lowest level possible, including concerns involving alleged discrimination. The efforts by the employee and management to informally resolve conflicts do not replace the EEO process.

There are statutory guidelines governing the time frames for bringing an allegation of discrimination to an EEO Counselor, and employees are advised to ensure that they are aware of and adhere to the appropriate requirements. All TIGTA employees who believe they have been subjected to discrimination must contact the appropriate EEO Counselor within 45 calendar days of the alleged incident for the complaint to be considered timely.

Management Responsibilities. All TIGTA managers are responsible for taking the necessary steps to eliminate and/or prevent discrimination in the workplace. Fostering dignity and respect within the workplace is an essential part of eliminating and preventing discrimination. This includes promoting and supporting special emphasis programs and awareness activities.

Managers are responsible for responding promptly to allegations of discrimination and/or sexual harassment in accordance with policy and procedures, and for implementing immediate and appropriate action to address the situation.

In accordance with MD-715, managers are **required** to participate and attempt to resolve complaints at the lowest level possible to include: informal meetings, ADR, and other alternatives when deemed appropriate.

70.4.1 Equal Employment Opportunity Process.

TIGTA's EEO process follows the provisions in [29 C.F.R. Part 1614](#) and [MD-110](#). The EEO process goes through several stages.

70.4.2 Informal Processing (Pre-Complaint).

The informal complaint processing or pre-complaint processing starts the moment a complainant makes initial contact with an EEO Counselor. [EEOC MD-110](#) and [29 C.F.R. § 1614.105\(a\)\(1\)](#) outline the requirements and statutes associated with initiating a complaint of discrimination.

70.4.3 Pre-Complaint Process.

TIGTA utilizes the Internal Revenue Service (IRS) EEO pre-complaint (counseling) process, including its ADR Program, under a [Memorandum of Understanding](#) dated April 20, 2007. The first part of the process generally requires that an allegedly aggrieved party must make initial contact with an IRS EEO Counselor within **45 days** of the alleged discriminatory action or within **45 days** of becoming aware of the alleged discriminatory action ([29 C.F.R. § 1614.105\(a\)\(1\)](#)). In TIGTA offices, a contact list of EEO Counselors along with a poster captioned "*Equal Employment...It's the Law*"

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[Poster 11471](#), have been posted and displayed in conspicuous places, and on the Agency intranet web site, in the Special Emphasis Programs and Equal Employment Opportunity section, for all employees to have access to the information.

When contacted, the EEO Counselor will set up an initial interview with the complainant in order to gather information regarding the alleged discrimination and advise the complainant in writing of his/her rights and responsibilities in the process. The counseling period is 30 days, but may be extended up to an additional 30 days with the agreement of the complainant. During the counseling process the complainant has the right to maintain or waive his/her anonymity. The Counselor is a neutral party who will conduct a limited inquiry into the facts and circumstances and attempt to find a resolution that is acceptable to the parties. The Counselor will also explore the possibility of mediation. The Counselor is not an advocate for either the complainant or the Agency and cannot be compelled or allowed to represent or appear on behalf of the complainant or the agency at an EEOC hearing.

Mediation is the only ADR process available to TIGTA employees in the pre-complaint process. The Counselor may offer the complainant the opportunity to participate in the ADR process, especially if it appears that a resolution of the matter is possible. The Counselor will advise the complainant that his or her participation in the ADR process is voluntary and he or she has a right to representation during the ADR process. The complainant may accept the offer of ADR or refuse and continue with counseling. Should the complainant accept the offer, he/she shall be asked to sign an agreement extending the counseling process for up to 60 days in order to provide adequate time to engage in the mediation process. The Counselor shall then take the necessary steps to contact all interest parties and put them in contact with a neutral, third-party mediator. Resolution of the matter will not be attempted through regular EEO counseling if the complainant elects to participate in ADR.

Through ADR the parties attempt to reach a settlement of the alleged disputes. If the matter is not settled, the EEO Counselor will hold a final interview with the complainant and provide him/her with a written Notice of the Right to File a Discrimination Complaint (Notice), including a copy of Department of the Treasury Form Number TDF 62-03.5. The Notice will inform the complainant of his/her right to file a formal complaint of discrimination within 15 days of receipt of the notice, identify the agency official with whom the complaint must be filed, and of his/her obligation to inform the agency if he/she is represented.

70.4.4 Formal Complaint Process.

The complainant has 15 days from his/her receipt of the notice of Individual Complaint of Employment Discrimination with the Department of the Treasury to file a formal complaint. The Treasury Complaint Center (TCC) at its discretion may dismiss a claim (29 C.F.R. § 1614.107) of discrimination that is received untimely (*i.e.* outside the 45-calendar-day window).

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The formal complaint must be a signed statement from the complainant or his/her representative containing the complainant's or representative's address and telephone number, and must be sufficiently precise to identify the complainant and the agency, and describe generally the agency action or practice, which form the basis of the complaint. (29 C.F.R. § 1614.106). Treasury employees may file a formal complaint using Treasury [Form](#) TDF 62-03.5.

*Note – The only issues that can be addressed in a formal complaint of discrimination are those that the complainant raised in the pre-complaint (counseling) process.

Once the Agency accepts a claim of discrimination for investigation, it will assign the complaint to an EEO Investigator through the TCC. The Agency is required by law to complete the investigation within 180 days from the date the complainant filed the complaint of discrimination. If the original complaint is amended or consolidated, the Agency must complete the investigation within the earlier of 180 days after the last amendment to the complaint or 360 days after the filing of the original complaint. A complainant may request a hearing on the consolidated complaints any time after 180 days from the date he/she filed the original complaint. (29 C.F.R. § 1614.606).

The EEO Investigator is to conduct a thorough, impartial, fact-finding investigation and provide enough information and documentation in the investigative file for a reasonable fact-finder to make a decision based on the merits of the complaint. The EEO Investigator's role is that of a neutral party who gathers the facts available and presents a completed case for review by both parties. The EEO Investigator is not an advocate for either the complainant or the Agency, nor can he/she be compelled or allowed to represent or appear on behalf of the complainant or the Agency at a hearing.

Under 29 C.F.R. § 1614.108, agency personnel are required to respond fully and in a timely manner to an EEO Investigator's request for documents and/or testimony. Should the Agency or its employees fail to show good cause for not responding fully and/or timely to an EEO Investigator's requests for information and/or testimony, the EEOC AJ may draw an adverse inference that the requested information or testimony reflects unfavorably upon the agency. See [29 C.F.R. § 1614.108\(c\)\(3\)](#) for further details.

It is imperative that TIGTA personnel involved in EEO complaints of discrimination comply with the request(s) of the EEO Investigator assigned to the case.

The Office of Chief Counsel represents the Agency in these types of matters. All TIGTA management officials must coordinate with the Office of Chief Counsel with respect to requests for documents and/or declarations/affidavits received from an EEO Investigator.

The ADR may be offered to the complainant by either TIGTA or TCC after a formal complaint is filed. If the parties enter into ADR, the time period for processing the

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complaint may be extended by agreement for not more than 90 days. If the dispute is not resolved, the complaint is processed within the extended time period. For additional discussion of ADR during the formal complaint process see (200)-70.5.4.2.

70.5 Alternative Dispute Resolution

70.5.1 Summary.

The ADR techniques are widely used by Federal agencies to resolve workplace disputes in an expeditious, efficient, and cost effective manner. EEOC regulations require Federal agencies to make ADR available during the pre-complaint and formal complaint processes. All TIGTA managers and supervisors have a duty to cooperate in ADR during the EEO process. Once TIGTA, an EEO Counselor, or the Treasury Complaints Mega Center has determined that the issues in a complaint are appropriate for ADR and has offered ADR, if the complainant accepts the offer in the administrative complaint process, a management official must participate in the ADR session. In addition, EEOC policy requires that the use of ADR be governed by the following core principles: (1) furtherance of the agency's mission; (2) fairness (which requires voluntariness, neutrality, confidentiality, and enforceability); (3) flexibility; (4) training; and, (5) evaluation.

Mediation is the only ADR process available to TIGTA employees and applicants for employment. Mediation offers the parties an opportunity to reach a mutually acceptable resolution to the disputed issues through open and confidential discussions of their interests and concerns with the assistance of a neutral third-party mediator. In accordance with TIGTA goals and objectives, it is desirable to achieve a discrimination-free workplace that promotes trust, dignity and respect amongst all employees. The ADR is a viable means to achieving these goals and fosters a sense of willingness to listen, understanding of issues and complaints, and identifying and correcting possible behavioral/procedural discrepancies within the organization.

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70.5.2 Statutes, Regulations and EEOC Directives and Policies.

The Administrative Dispute Resolution Act of 1996, 5 U.S.C. §§ 571-584 – “Congress finds that (1) an administrative procedure that is intended to offer a prompt, expert, and inexpensive means of resolving disputes as an alternative to litigation in the Federal courts; (2) administrative proceedings have become increasingly formal, costly, and lengthy resulting in unnecessary expenditures of time and in a decreased likelihood of achieving consensual resolution of disputes; (3) alternative means of dispute resolution have been used in the private sector for many years and, in appropriate circumstances, have yielded decisions that are faster, less expensive, and less contentious; (4) such alternative means can lead to more creative, efficient, and sensible outcomes; (5) such alternative means may be used advantageously in a wide variety of administrative programs; (6) explicit authorization of the use of well-tested dispute resolution techniques will eliminate the ambiguity of agency authority under existing law; (7) Federal agencies may not only receive the benefit of techniques that were developed in the private sector, but may also take the lead in the further development and refinement of such techniques; and, (8) the availability of a wide range of dispute resolution procedures, and an increased understanding of the most efficient use of such procedures, will enhance the operation of the Government and better serve the public.”

29 C.F.R § 1614.102 Agency Programs (29 C.F.R. § 1614.102) – Among other things, provides that: “(a) Each agency shall maintain a continuing affirmative program to promote equal opportunity and to identify and eliminate discriminatory practices and policies. In support of this program, the agency shall: (3) Conduct a continuing campaign to eradicate every form of prejudice or discrimination from the agency's personnel policies, practices and working conditions. (b) In order to implement its program, each agency shall: (1) Develop the plans, procedures and regulations necessary to carry out its program; and (2) Establish or make available an alternative dispute resolution program. Such program must be available for both the pre-complaint process and the formal complaint process.”

29 C.F.R. §1614.108 Investigations (29 C.F.R. § 1614.108) – Provides that: “(a) The investigation of complaints shall be conducted by the agency against which the complaint has been filed. (b) In accordance with instructions contained in Commission Management Directives, the agency shall develop an impartial and appropriate factual record upon which to make findings on the claims raised by the written complaint. An appropriate factual record is one that allows a reasonable fact finder to draw conclusions as to whether discrimination occurred. Agencies may use an exchange of letters or memoranda, interrogatories, investigations, fact-finding conferences or any other fact-finding methods that efficiently and thoroughly address the matters at issue. Agencies are encouraged to incorporate alternative dispute resolution techniques into their investigative efforts in order to promote early resolution of complaints.”

Voluntary Settlement Attempts (29 C.F.R § 1614.603) – Provides that: “[e]ach agency shall make reasonable efforts to voluntarily settle complaints of discrimination as early

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as possible in, and throughout, the administrative processing of complaints, including the pre-complaint counseling stage. Any settlement reached shall be in writing and signed by both parties and shall identify the claims resolved.”

[EEOC Management Directive - MD-110 Chapter 3](#) – States in part, that: “EEOC’s revised regulations at 29 C.F.R. § 1614.102 (b) (2) require agencies to establish or make available an alternative dispute resolution program. The ADR program must be available during both the pre-complaint process and the formal complaint process. The Commission has developed an ADR Policy which sets forth core principles regarding the use of ADR. A copy of the EEOC’s ADR Policy Statement is included as Appendix H to this Management Directive. EEOC regulations extend the counseling period where ADR is used. See § 1614.105(f).”

[EEOC Management Directive 715](#) – States in part, that: “This Directive provides policy guidance and standards for establishing and maintaining effective affirmative programs of equal employment opportunity under Section 717 of Title VII (PART A) and effective affirmative action programs under Section 501 of the Rehabilitation Act (PART B). The Directive also sets forth general reporting requirements (PART C).” This directive supersedes Management Directives 712 – 714.

[EEOC facts on the Federal sector ADR.](#)

70.5.3 ADR in the Administrative Complaint Process.

70.5.3.1 ADR in Pre-Complaint (Counseling) Phase. TIGTA utilizes the IRS EEO pre-complaint (counseling) process, including its ADR program, under a Memorandum of Understanding dated April 20, 2007. When a complainant contacts an IRS EEO Counselor concerning an alleged discriminatory act(s), the EEO Counselor will inform the complainant of the availability of ADR in lieu of traditional counseling. Participation in the IRS ADR program is voluntary for the complainant. The complainant does not waive his/her right to file a formal complaint of discrimination at a later date by agreeing to participate in ADR.

Mediation is the only ADR method available during the EEO complaint process for TIGTA employees. If the IRS EEO Counselor determines that the dispute is appropriate for mediation and the complainant agrees to mediation, resolution of the dispute will not be attempted through traditional counseling. The EEO Counselor and the TIGTA EEO Program Manager will coordinate the date, time, and location of mediation with the complainant and his/her representatives, (if any), the appropriate TIGTA manager/supervisor, TIGTA Counsel, and the mediator. The IRS ADR Program uses only neutral, third party mediators who are certified and trained in mediation. If the dispute is resolved with the mediator’s assistance, the parties will enter into a written settlement agreement. If not, the counseling phase will proceed.

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70.5.3.2 ADR in the Formal Complaint Process. The TIGTA EEO Program Manager may determine that ADR is appropriate at any time after a formal complaint is filed. The TIGTA EEO Program Manager may offer ADR at any time after the filing of the complaint until initiation of the investigation. If TIGTA offers ADR after a formal complaint is filed, and the complainant agrees to participate, the TIGTA EEO Program Manager will obtain a signed authorization from the complainant extending the formal process for up to 90 days and forward the authorization to the TCC. This notification will take place within 48 hours from when ADR is elected and all time frames set forth in 29 C.F.R. Part 1614 for processing complaints are to be tolled.

TIGTA will provide a mediator or other neutral party, including contract mediators, agency mediators, a member of the shared neutrals program, or any mediator deemed appropriate for the particular situation, as long as there is no conflict of interest.

If resolution is not achieved, the TCC will be notified and the complaint will be reinstated at the point that processing was stopped.

After an investigation is completed, the TCC will evaluate the case evidence and the prior resolution attempts to determine whether or not additional ADR would be appropriate and beneficial.

If the TCC determines that ADR is appropriate, an appropriate official from the TCC will consult with the TIGTA EEO Program Manager prior to offering ADR to the complainant. All parties must agree to participate in the ADR process, which, at this stage, will be a resolution conference.

The resolution official may be a contract mediator, shared neutral, an employee of another Federal Agency, or a member of the TCC staff, who has not been involved in the processing of the complaint.

Consistent with MD-110, voluntary settlement throughout the administrative process is encouraged. Therefore, TIGTA may offer the ADR process even after a final agency decision or a hearing has been elected. TIGTA is required to notify the parties that have jurisdiction over the complaint at that period in time in order to conserve resources.

Decisions to engage in an ADR process at the formal stage may not be made by the subject of a complaint of discrimination. If the complainant agrees to participate, she/he will be advised that participation is voluntary and of the type of ADR being used, and must agree to the suspension of the formal process while ADR proceeds.

Regardless of what type of ADR is used, all parties will be notified by the EEO counselor and/or resolution official of the following:

- Participation is voluntary.

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- Resolution discussions are confidential.
- Records will not be kept of discussions during ADR.
- The right to discontinue the process at any time.
- Continuation of process if resolution is not achieved.
- The right to representation.
- Assurances against reprisal or retaliation.
- The goal is resolution.

70.5.3.3 Resolution. If resolution is achieved at either the pre-complaint or formal stage, a written settlement agreement will be prepared which includes a withdrawal of the EEO complaint and details the terms of the settlement. The agreement must be signed by the complainant, the appropriate management official and TIGTA Chief Counsel's office (which has been delegated the authority to settle EEO complaints on behalf of the Agency), and must be coordinated with the appropriate TIGTA officials.

The agreement will contain appropriate language pertaining to enforcement. (29 C.F.R. § 1614.504). Additionally, written agreements settling a claim of age discrimination must comply with the requirements of the Older Workers' Benefit Protection (OWBP) Act of 1990, including a waiver of rights and claims under the ADEA (29 C.F.R. Part 1625).

If resolution is not achieved, the mediator or resolution official will advise all parties that the ADR process is completed and that resolution was not achieved. After notification that resolution was not achieved, processing of the complaint will resume at the point processing ceased.

70.5.3.4 Data Collection. TIGTA and the TCC are required to maintain data on the ADR Program in order to be able to evaluate the success of the program and for annual and other reporting purposes. At a minimum, collected data from TCC should include:

1. Name of employee who elected ADR.
2. Basis(es) and claim(s) of complaint.
3. Whether settled or resolved.
4. If not settled, any outstanding issues.
5. Aggregated number of days spent in ADR.
6. Mediator or resolution official used (contract, shared neutral, staff).
7. Costs (Including contract fees, travel, staff time or costs).
8. Remedies or relief granted.

The TIGTA EEO Program Manager will collect data from the IRS i-trak system for reporting and evaluation purposes.

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70.5.3.5 Training and Evaluation. Training on the ADR process has been developed and is available on the Treasury Management Learning System (TLMS) and TIGTA's intranet.

70.6 Diversity

Diversity plays a major role in the success or failure of any organization. It is important for all TIGTA employees to understand the value of diversity. This includes fostering mutual understanding of each other's differences and capitalizing on their strengths. It is important that the Special Emphasis Programs (SEP) and general awareness activities are supported and emphasized within the workplace, in order for all employees to become more educated on the value that differing cultures bring into the workplace. Each functional work group and field office is encouraged to celebrate the various awareness months as publicized by the EEO Office and look for creative ways to increase understanding and awareness of the various cultures. Many TIGTA field offices are co-located with IRS personnel and can utilize their many celebrations and awareness activities to enhance education and awareness by encouraging TIGTA employees to participate and attend the functions. TIGTA Headquarters staff, in coordination with the other Treasury bureaus, sponsors various SEP events to celebrate diversity in Washington, DC. These events occur within the Washington, DC area. TIGTA encourages employees and management staff to participate and attend the functions without the burden of increased travel expenses and time.

TIGTA's employees represent a wide variety of cultural backgrounds. The EEO Program Manager and the Human Capital and Personnel Security Management Team work together to jointly develop recruitment strategies for future applicants to provide TIGTA a diverse pool of applicants. The EEO Program Manager reviews hiring trends and conducts analysis of hiring practices on an annual basis and advises senior level management of the results. This provides each functional work group the information they need to develop targeted plans and initiatives to increase diversity among their ranks.

Each person brings his or her own set of strengths to the organization and should be treated fairly and equitably in all facets of employment, including promotion, hiring and performance objectives.

TIGTA has developed and implemented employee mentoring and career enhancement programs. These programs are instrumental in career development and prepare for succession planning and employment trends as they arise. This provides an in-house employee workforce to compete for upper level management positions as they become available.

Diversity is to be recognized on all levels of the organization as strength and a necessity. People from diverse cultural and ethnic backgrounds should be sought out to enhance TIGTA's workforce. As the face of America changes, demographics and

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increased immigration continue to expand and develop as rapidly as they are; it is imperative that TIGTA reflect the country and the citizens we serve. TIGTA must not only strive for the best and brightest applicants from all walks of life but also develop strategies for acculturating our work environment and our services. Various cultures are growing rapidly within our country and to meet the ever-growing needs we must adapt to those cultures. The best people and employees to reach the various cultures and groups are those who represent those cultures and groups.

Diversity helps attract a talented and capable workforce that TIGTA needs to accomplish its mission.

TIGTA strives to create a more diverse workforce that is inclusive and not exclusive of any particular group. This means that all employees are considered equal when contributing to the overall success of TIGTA and our mission. With our blended community in the United States, and the contributions made in society from individuals from all walks of life, we would be missing a vital element to our success should any exclusion occur.

TIGTA is dedicated to ensuring that the workplace, policies, procedures and practices include all persons in a way of promoting value, trust and respect to all employees and customers alike.

70.7 Anti-Harassment

TIGTA is committed to maintaining an environment free from all forms of unlawful harassment and discrimination in the workplace. [Executive Order \(EO\) 11478](#), as amended, prohibits discrimination based on sexual orientation and parental status, and [EO 13145](#) prohibits discrimination based on genetic information. TIGTA will not tolerate discrimination against any employee or applicant for employment based on race, color, sex (including pregnancy), national origin, disability, sexual orientation, religion, age (40 and over), or any other basis protected by Title VII of the Civil Rights Act of 1964, the Americans with Disabilities Act, the Age Discrimination in Employment Act, or any other Federal anti-discrimination statute.

In addition, TIGTA will not tolerate reprisal or retaliation based on an individual's participation in any part of the discrimination complaint process, including the reporting of or assisting in an inquiry relating to allegations of discrimination. TIGTA will take immediate and appropriate corrective actions to include discipline if it is found that the agency's anti-harassment policy has been violated. Employees are strongly encouraged to review TIGTA's [anti-harassment policy](#) so that they will understand and recognize the various types of discriminatory harassment as well as reporting processes.

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70.7.1 Definitions.

What is Discriminatory Harassment?

Discriminatory Harassment, for purposes of this policy, is hostile or abusive conduct based on race, color, religion, sex (whether or not of a sexual nature), pregnancy, national origin, age, disability, sexual orientation, protected genetic information, parental status, or retaliation. The following are various types of discriminatory harassment:

- **Racial harassment** is unwanted behavior based on race, ethnic or national origin. It may take the form of written and verbal threats or insults based on race or ethnicity, abusive comments about racial origins or cultural backgrounds, racist jokes, racial slurs, and other activities that fall into the listed categories.
- **Disability harassment** is unwanted behavior based on disability, impairment or additional need. Disability harassment may take the form of inappropriate reference to disability, unwelcome discussion of the impact of disability, or a refusal to work with people with disabilities. A person with a disability is described as one who:
 - a. Has a physical or mental impairment, or
 - b. Has a record of such impairment, or
 - c. Is regarded as having such impairment.
- **Sexual orientation harassment** is unwanted behavior based on known or presumed sexual orientation. Such behavior may take the form of name calling, stereotyping, assault, verbal abuse, or actual or threatened unwanted disclosure of sexuality.
- **Sexual harassment** is a form of sex discrimination that involves unwelcome sexual advances, requests for sexual favors, and other verbal, non-verbal, or physical conduct of a sexual nature when:
 - a. Submission to such conduct is made either implicitly or explicitly, a term or condition of a person's job, pay, or career.
 - b. Such conduct unreasonably interferes with an individual's performance or creates an intimidating, hostile, or offensive environment.

A victim of sexual harassment can be either male or female. Two types of recognized sexual harassment are:

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- **Quid Pro Quo** – “if you do this for me, I will do that for you.” It can occur when an individual who is in a position to affect employment benefits (management/supervision, *etc.*) of another individual asks for favors of a sexual nature in order to provide those working benefits (*i.e.*, promotion, good schedule, lighter workload, *etc.*)

- **Hostile Work Environment** – unwelcome conduct that unreasonably interferes with an individual’s job performance or creates an intimidating, hostile, or offensive working environment, such as:
 - Remarks about a person’s clothing or appearance;
 - Harassing or abusive remarks regarding an individual’s sexual activities or gender;
 - Sexually oriented jokes, stories, remarks or discussions;
 - Depictions of sexual acts;
 - Posting of sexually explicit or graphic pictures;
 - Deliberate touching, patting, or giving inappropriate looks to another person;
 - Pressure for dates or sexual activity;
 - Unwelcome telephone calls, letters of a sexual nature; and
 - Demands for sexual favors.

Under some circumstances, the unlawful harassment of one individual may contribute to the existence of a hostile work environment as to other individuals in that protected group, even if they were not the recipients of that harassment.

Some examples of physical and non-physical sexual harassment include:

Physical

- Touching, patting, kissing;
- Pinching, bumping, grabbing;
- Cornering, hugging;
- Blocking a passageway; and
- Unsolicited back and knee rubs.

Non-Physical

- Jokes;
- Calendars of scantily clad or naked individuals;
- Gestures of a sexual nature; and
- Offensive paraphernalia.

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70.7.2 Examples of Discriminatory Harassment in the Workplace.

- Stalking
- A single unwelcome touching of an intimate body part
- Displaying racist symbols.
- Bullying.
- Racially-orientated jokes, stories, remarks or discussions.
- Abusive remarks about a person's sexual orientation, age, or religion.
- Retaliating against a person who has filed a harassment complaint.
- Stereotyping, saying racial slurs and calling a person by an unwelcome nickname.
- Making negative comments about someone's disability

The aforementioned examples are not all-inclusive, but are intended to give the reader a general understanding of basic and possible offensive actions. The best rule is to err on the side of caution.

70.7.3 What is Not Discriminatory Harassment?

The anti-discrimination statutes are not a general civility code. Thus, Federal law does not prohibit simple teasing, offhand comments or isolated incidents that are not serious. Rather, the conduct must be so objectively offensive as to alter the conditions of the individual's employment. The conditions of employment are altered only if the harassment culminates in a tangible employment action or is sufficiently severe or pervasive to create a hostile work environment.

70.7.4 Employee Responsibilities.

Employees have the right to be treated with respect and work in an environment free from discriminatory harassment. However, an employee who is a victim of harassment is encouraged to resolve differences with management at the lowest level possible. If no resolution is achieved, the employee should take the complaint to the next management official in the chain of command. If there is no resolution at that level, an employee may contact TIGTA's EEO Program Manager. The EEO Program Manager will try to resolve the issue between the employee and manager. Employees should report discriminatory harassment before it becomes severe or pervasive.

70.7.5 Management Responsibilities.

All managers must take the necessary steps to eliminate and/or prevent discriminatory harassment in the workplace. It is critical to take immediate and appropriate action when they know any type of harassment has occurred. Managers should:

- Know what harassment is and how to avoid it.
- Prevent harassing conduct.
- When harassing conduct occurs, address it promptly before it becomes severe and pervasive.

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- Direct employees to the EEO Program Manager if they have a discriminatory harassment complaint.
 - Ensure confidentiality of complainant to the extent possible.
 - Neither engage in nor tolerate any retaliation towards the employee involved or employees providing information about an alleged complaint.

70.7.6 TIGTA Responsibilities.

TIGTA is committed to the enforcement of an anti-harassment policy. TIGTA will not tolerate any type of discriminatory harassment, including reprisal. TIGTA will take reasonable steps to prevent harassment from occurring and will carefully investigate and resolve any complaint of harassment. If discriminatory harassment has occurred, immediate and appropriate corrective action will take place to prevent or eliminate the conduct before it can become severe or pervasive.

TIGTA will protect the confidentiality of the victim that pursues a discrimination complaint to the extent possible. Moreover, employees who make complaints of discrimination or provide information related to such complaints will be protected from retaliation or reprisal. There may be occasions where complete confidentiality cannot be maintained in order for the investigating person(s) to conduct a thorough inquiry of the matter.

70.7.7 Procedures for Reporting Allegations of Discriminatory Harassment.

Employees must contact an EEO Counselor within 45 days of the occurrence of discriminatory harassment. The Counselor's job is to help the employee define the issues and bases of the claim and attempt to resolve them. If the claim cannot be resolved, the Counselor will provide the employee with a Notice of Right to file a formal complaint. This notice will provide the employee with the time frame to file a formal complaint of discrimination. The complaint must be filed within 15 days from receipt of the notice. If the complaint is accepted, the allegations should be investigated within 180 days from the date the complaint was filed. Investigations may be conducted by telephone, by interrogatory, or by the investigator doing an on-site investigation. After the investigation, the employee will be provided with his/her rights to an EEO hearing, or a final agency decision based on the record.

If the employee requests a hearing, an Administrative Judge (AJ) from the Equal Employment Opportunity Commission (EEOC) will schedule the complaint for hearing. If there are no material facts in dispute, the AJ may notify the employee that a hearing is not necessary. In those situations, the AJ will issue a decision without a hearing.

If a hearing is conducted, questions will be asked under oath, and the proceedings will be recorded by a court reporter who will prepare a transcript for both parties. After the hearing, the AJ will issue a decision. The Department has 40 days from receipt of the AJ's decision and hearing record to issue a final agency decision either implementing or appealing the AJ's decision. The employee will have 30 days to appeal the decision to the EEOC or 90 days to file in Federal District court.

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For further information, please see [U.S. Equal Employment Opportunity Commission's Enforcement Guidance: Vicarious employer Liability for Unlawful Harassment by Supervisor's \(June 18, 1999\)](#).

TIGTA EEO Contact:

TIGTA EEO Program Manager
901 D. Street, SW, Suite 600
Washington, DC 20024-2169
202-927-7473

CHAPTER 200 – GENERAL MANAGEMENT

80 Telecommuting

80.1 Purpose.

As an effective way to meet organizational goals and employee needs, it is the Treasury Inspector General for Tax Administration's (TIGTA) policy to offer telecommuting to all employees who meet eligibility requirements. Each year, TIGTA shall provide official notification to employees of their eligibility to participate in the telecommuting program. This section establishes the policy, procedures and guidelines for TIGTA's Telecommuting Program. Additionally, for purposes of this section, the terms "telecommuting" and "telework" are synonymous.

80.2 Authorities.

[Telework Enhancement Act of 2010, Pub. L. No. 111-292, 124 Stat. 3165](#)
[Department of Transportation and Related Agencies Appropriations, 2001, Pub. L. No. 106-346, 359, 114 Stat. 159](#)
[Office of Personnel Management \(OPM\) Guide to Telework in the Federal Government](#)
[Office of Management and Budget Memorandum M-11-27, Implementing the Telework Enhancement Act of 2010: Security Guidelines](#)
[Department of Homeland Security, Federal Emergency Management Agency, Federal Continuity Directive 1, Federal Executive Branch National Continuity Program and Requirements](#)
[Office of Personnel Management Dependent Care and Policy Guidance](#)
[OPM Governmentwide Dismissal and Closure Procedures](#)

80.3 Definitions.

Alternative Worksite (also known as alternate worksite) – The approved location, other than the employee's official duty station, where the employee may conduct official business. Generally, this is the employee's home and/or another Agency location. An employee may be required to work at an alternate work site in instances where TIGTA's Continuity of Operations Plan (COOP) Procedures are activated. See [Section 80.22, Business Continuity](#) for additional information.

Emergency Employees – Emergency employees are those employees designated as critical to agency operations (including law enforcement and infrastructure) in dismissal or closure situations. Emergency employees are expected to report to their worksite on time unless otherwise directed by their agencies. The Inspector General (or designee(s), as applicable) is responsible for making such determinations based on TIGTA's unique mission requirements and/or circumstances.

The designation of TIGTA's emergency employees may vary according to the particular nature of an exigency, and may include any employees who are part of an agency's emergency response plans and Continuity of Operations.

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Such designations must be communicated to the affected employees annually (in writing and well in advance) so employees can be prepared to support and sustain agency operations.

Episodic Participation – A level of participation based on the needs of the worker and the demands of the work. This is generally a task-based arrangement and can fluctuate in duration. This level of participation may also be referred to as situational or ad-hoc telework.

Expanded Participation – A level of participation whereby the employee works two or three days per workweek at the alternative worksite and the remainder of the workweek at the official duty station.

Full Participation – A level of participation whereby the employee works up to four days per workweek or eight days per pay period at the alternative worksite. Full participation requires employees to work at least two days during each pay period at his/her official duty station.

Hoteling – Term used to describe the shared use of offices and/or workstations set aside and available to employees on an as-needed basis. Hoteling space is available for employees who do not have designated workspaces.

Limited Participation – A level of participation whereby the employee works one day per workweek at an alternative worksite. This one day is not required to be the same designated workday every workweek.

Official Worksite/ Duty Station – The official worksite is the location of an employee's position of record (duty station) where the employee regularly performs his or her duties or, if the employee's work involves regular travel or the employee's work location varies on a daily basis, where his or her work activities are based, as determined by the employing agency. [5 C.F.R. § 531.605\(a\)](#).

Premium Pay – Under the Telecommuting Program, existing rules apply for night differential, Sunday, and holiday pay whether work is accomplished at the official duty station or the alternative worksite. Official work schedules determine employees' entitlement to premium pay. See [Chapter \(600\)-70.4, Time and Leave](#).

Reporting Requirements – TIGTA shall establish reporting requirements in accordance with OPM and TIGTA-determined data collection elements and metrics. Employees, Supervisors and senior leadership will share the responsibility for tracking, reporting and monitoring telecommuting participation as required within this policy.

Special Salary Rates – In this program, the employee's official duty station and/or occupational series serves as the basis for determining special salary rates.

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Telecommuting – Also referred to as telework, telecommuting is an alternative work arrangement for employees to conduct all or some of their official business away from the official duty station one or more days during the workweek.

Telecommuting Program Work Agreement – A formal agreement signed by both an employee and his/her manager specifying the employee's telecommuting schedule, the hours/tour of duty and the frequency of checking voice and e-mail messages while at the employee's approved alternate worksite.

Telework Managing Officer (TMO) – A senior-level position, established within the Office of Mission Support, who is responsible for policy development and program implementation.

The TMO serves as an advisor for TIGTA's leadership and a resource for managers and employees, the primary senior TIGTA point of contact for the OPM and the U.S. Department of the Treasury on telework matters and telework advocacy.

Telework Program Coordinator (TPC) – This position is in the Office of Mission Support, Human Capital and Personnel Security, and serves as a point of contact providing advocacy, telework policy implementation support and data collection. The TPC shall provide information to, and receive support from, the TMO.

Telework-Ready Employee – An employee with a signed and approved telework agreement who is prepared to telework effectively and efficiently from an alternate work site, at any time when OPM or TIGTA officials issue Dismissal and/or Closure Guidance or whenever there is a change in normal Federal Government operations.

Unscheduled Telework – Unscheduled telework is an option for the Federal workforce to maintain productivity and continuity of operations during weather events and other emergencies without compromising the safety of employees or the public. This flexibility was developed in recognition of our evolving use of technology and increased use of telecommuting and other workplace flexibilities. This type of telework allows telework-ready employees to work from an approved alternate worksite when operating status is modified due to inclement weather or special events that severely impact commuting.

80.4 Telecommuting Benefits.

Telecommuting extends the workplace and enables productive work outside the traditional office workplace. Telework flexibilities provide an incentive for applicants. Most telecommuters report they get more work done and are more satisfied with their jobs as a result of telecommuting. The shortened commute decreases employee travel time, and decreases employee expenses and stress while enhancing the quality of work life. Telecommuters also enjoy a greater degree of work-related autonomy and responsibility.

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TIGTA benefits from telecommuting arrangements by providing flexibility in location and time of work, potential for increased productivity, improved ability to recruit and retain a valued workforce, and the ability to reduce certain overhead costs such as rent and use of the Public Transportation Subsidy Program.

Telework, in conjunction with other workplace flexibilities, allows the Federal Government to maximize operational efficiency while maintaining productivity. In appropriate cases, telework may also allow employees to strike the right balance between work accomplishment and family or personal responsibilities.

80.5 Responsibilities.

Managers and employees share the responsibility to ensure overall program success and compliance. Managers and employees must ensure that telework arrangements continue to support TIGTA's mission.

Manager responsibilities include:

- Completing the [Manager's Assessment](#) before determining an employee is "telework eligible."
- Designating telework eligibility in HR Connect for all employees and positions.
- Assessing the employee's suitability to telework and respond within 20 business days of a telework application.
- Ensuring all teleworkers have completed telework training in ITMS prior to approving a telework agreement.
- Completing *Telework Training for Managers* annually
- Ensuring all teleworkers have an active telework agreement with the Office of Mission Support- Telework Agreement Library prior to teleworking.
- Ensuring teleworkers are complying with their approved agreement.
- Certifying telework time in WebTA and ensuring employees are using the correct telework timekeeping codes.
- Communicating with employees on changes to telework arrangements.
- Keeping abreast of current telecommuting policies and procedures.
- Ensuring teleworkers receive the same treatment and opportunities as non-teleworkers (e.g., work assignments, recognition, development opportunities, etc.).

Employee responsibilities include:

- Discussing telework arrangements with manager.
- Completing annual *Telework Training for Employees* prior to submitting telework agreement and/or other training required by leadership.
- Submitting a telework agreement to his or her manager and ensuring the agreement is approved prior to teleworking.

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- Complying with approved telework agreement and obtaining manager approval for deviations.
- Reporting telework time in WebTA accurately.
- Being telework-ready when notified.
- Complying with all security measures and disclosures requirements when teleworking.
- Keeping abreast of current telecommuting policies and procedures.

Telework Program Coordinator responsibilities include:

- Developing and implementing policy.
- Serving as an advisor for TIGTA leadership.
- Serving as a resource for managers and employees on telework.
- Serving as the primary point of contact with OPM on telework related matters.
- Maintaining the Telework Agreement Library.
- Reviewing telework data and reporting requirements.
- Conducting periodic compliance reviews ensuring teleworkers are complying with the policy (e.g., completion of training, approved telework agreement, properly recording telework hours, and reporting to official worksite in accordance with agreement).

80.6 Eligibility.

All TIGTA positions must be evaluated to determine telework eligibility. Managers should consider the nature of the work to be performed, including whether the duties can be performed at an alternate worksite. Not all positions will be deemed eligible for telework. Telework **does not** apply to positions with daily official duties that require:

- Direct handling of secure materials or other on-site activity that cannot be handled at an alternate worksite, such as duties requiring face-to-face personal contact, use of hands-on machinery, equipment or vehicles; or
- Other duties requiring a consistent physical presence.

Where applicable, TIGTA vacancy announcements will indicate whether a position is “ineligible” or “eligible” for telework and thus, the Telecommuting Program can be used as a hiring incentive.

Determinations of position eligibility are management decisions and not subject to appeal. A position designated as “telework eligible” does not automatically make the employee “telework eligible.”

Employees must have an annual performance appraisal rating of “Successful” or better for the latest rating of record to be eligible to telework.

Managers should consider the following when determining an employee’s eligibility:

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- Work habits (e.g., whether the employee is disciplined, conscientious, and a self- starter in his/her approach to work);
 - Required degree of supervision (e.g., whether the employee needs to be closely supervised in order to ensure the work is performed or properly performed, job knowledge, skills and work history);
 - Leave habits (e.g., whether leave or attendance problems exist, ability to manage work hours);and
 - Trustworthiness, dependability, and conduct (e.g., whether the employee has demonstrated a disregard for office policies or supervisory instructions or has a disciplinary record).

Managers must complete the [Manager's Assessment](#) before determining an employee is "telework eligible." Refer to [Section 80.10.2, Manager's Assessment of Telework Program Applicant](#).

Managers are required to designate telework eligibility in HR Connect for all positions and individuals assigned to them. Managers must make telework designations in HR Connect within the first 90 days of a new entrant's entry on duty. The manager must validate employee eligibility designations into HR Connect annually on October 1. If eligibility changes at any time, managers are required to update HR Connect immediately indicating the employee's eligibility change. The telework designation in HR Connect serves as the official notification to employees of their eligibility to telework. Employees can locate their telework eligibility designation in HR Connect under Employment Information.

80.6.1 Limitations. An employee **may not** telework under the established policy if:

- The employee's official personnel file (OPF) contains a disciplinary action for being absent without leave (AWOL) for more than five days in any calendar year.
- The employee's official personnel file (OPF) contains a disciplinary action for violations of subpart G of the Standards of Ethical Conduct of Employees of the Executive Branch for reviewing, downloading, or exchanging pornography, including child pornography, on a Federal Government computer or while performing official Federal Government duties.
- The employee has been identified as being non-compliant with TIGTA's telework policies in the past twelve months.
- The employee's recent performance rating is below "Successful"
- The employee's official duties require, on a full, daily basis (all day, every workday) handling of secure materials deemed to be inappropriate for telework by TIGTA's function heads.
- Work responsibilities cannot be performed remotely or at an alternate worksite. [5 U.S.C. § 6502\(b\)\(3\)](#).

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80.7 Participation Levels.

Each function head has determined the maximum level of participation for his/her respective function.

The following chart provides the maximum level of participation for each function:

Function	Level
Investigations	Full (up to four days per workweek/eight days per pay period)
Audit	Full (up to four days per workweek/eight days per pay period)
Information Technology	Full (up to four days per workweek/eight days per pay period)
Chief Counsel	Expanded (two or three days per workweek)
Mission Support	Full (up to four days per workweek/eight days per pay period)
Inspections & Evaluations	Full (up to four days per workweek/eight days per pay period)

Individual managers are responsible for determining the appropriate level of participation for each telecommuter within these maximum levels and based on an employee's situation. Employees in the Office of Investigations that want to telework at the full participation level are required to obtain approval from their Assistant Inspector General for Investigations, through their management chain.

Employees approved to telework at the full participation level (up to four days per workweek/ eight days per pay period) **must** report to the official worksite two days per bi-weekly pay period. If a holiday falls on a full-participants' in-office day (non-telework day), the employee must elect another day within that pay period to report to the official worksite. If a full-participant teleworker is on approved leave (annual, sick, comp, etc.) for the entire in-office workday (non-telework day), then he/she must elect another day within that pay period to report to the official worksite. It is the manager's responsibility to ensure employees are meeting this requirement. Managers may modify, suspend, or terminate an employee's telework agreement who are not reporting to the official worksite two days bi-weekly on a regular basis. Managers may grant exceptions to the two day in-office bi-weekly requirement as determined under [5 CFR § 531.605](#).

Under [5 CFR § 531.605](#), temporary exceptions to the two days per bi-weekly pay period include the following:

- An employee is recovering from an injury or medical condition or is assisting with a family member's recovery from an injury or medical condition;

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- An employee is affected by an emergency situation, which temporarily prevents the employee from commuting to his or her regular official worksite;
- An employee has an extended approved absence from work (paid leave for seven or more days per bi-weekly pay period); or
- An employee is in temporary duty travel status away from the official worksite.

Employees requesting an exception to the two days per bi-weekly pay period in-office requirement must receive prior manager approval. Managers may approve an employee's request to not report in the office two days bi-weekly up to 90 consecutive business days. Managers must reevaluate requests that extend past 90 days and explore other options, if available, with the employee, (e.g., reasonable accommodation, Family Medical Leave Act, etc.). Managers must receive approval from the Director, Human Capital & Personnel Security before granting an employee an exception past 90 days.

Employees approved to telework at a limited (one day per workweek) or expanded (two or three days per workweek) participation level, with manager's discretion, may be approved for unscheduled telework. Unscheduled telework is additional telework days beyond an employee's approved telework agreement. Managers may approve an employee's request for unscheduled telework (additional telework days) within the limits that the employee reports to the official worksite two days per bi-weekly pay period. Managers may grant exceptions under [5 CFR § 531.605](#) up to 90 days.

There may be instances when an employee requests to switch his or her telework day(s) for one particular week. Managers have the discretion to approve or deny such requests based on business needs. Isolated requests to switch telework days do not require a new telework agreement.

Employees must work their full tour of duty hours (eight hours, nine hours, etc.) at an official worksite on his/her in-office day(s), unless leave has been approved in accordance to leave procedures for any part of the day (e.g., an employee reports to the office for four hours in the morning and has approved sick leave for four hours in the afternoon). Situations may occur when an employee has to unexpectedly leave, with the supervisor's approval, his/her official worksite early during their tour of duty. The supervisor has the discretion, based on business needs, to allow the employee to resume his/her tour of duty teleworking. For example, an employee has to leave work early due to dependent care issue, but has a critical deadline to meet by close of business. The supervisor may allow the employee to finish the workday teleworking in order to meet the deadline. This occurrence is rare in nature and must be determined on a case-by-case basis by the immediate supervisor.

Managers have the option to limit participation in the Telework Program for new employees. For example, a manager may decide that an employee with less than 90 days of employment with TIGTA may not participate in the Program until after

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completing their initial three months of employment. The determination of limiting participation for new hires is at the discretion of the employee's immediate supervisor.

80.8 Impact.

Employees and managers should ensure that telecommuting situations do not adversely affect customers, clients, and TIGTA mission goals. Employees and their managers need to consider the impact telecommuting has on the employee, the manager, co-worker(s), and the customer. In addition, the employee participating in telecommuting may need to assess the impact and effect of telecommuting on his/her family.

To assist employees and managers in determining the impact of telecommuting arrangements, employees requesting full or expanded participation levels may be required to undertake a trial period first before officially starting these levels of telecommuting. A telework agreement must be approved by an employee's manager for trial periods for telework.

This trial period also gives employees an opportunity to research and schedule installation for the best Broadband connection available in their location. See Section [80.14 Internet Service](#).

80.9 Telework Readiness.

It is TIGTA's desire to maintain a viable telework-ready workforce at all times. A telework-ready employee is an employee with a signed telework agreement and who is prepared to telework effectively and efficiently from an alternate work site. Telework-ready employees who are scheduled to perform telework on the day of a TIGTA or office space closing, **or** who are required to perform telework on a day when Federal offices are closed, must telework or request leave for their entire tour of duty. For example, if an employee is scheduled to work from home and the official duty station closes, the employee must continue to work their scheduled tour of duty.

There may be times when employees are directed by TIGTA Management via email, phone, or face-to-face communication to take their laptop home in order to be telework-ready. Employees who fail to follow the communicated direction and are not telework ready will have to take unscheduled leave for their tour of duty.

In instances when TIGTA or Federal offices are closed due to an emergency or office closure and no prior TIGTA management notification was disseminated to employees, managers may grant administrative leave or unscheduled leave on a case-by-case determination if the employee is not telework-ready. Direction for proper time keeping will be provided by OMS to all managers in these instances.

80.10 Employee Participation.

Employee participation in the Telecommuting Program is voluntary. Employees have the right to request participation in the Telework Program without fear of retaliation or adverse employee action as a consequence of making such a request.

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Generally, TIGTA management may not compel an employee to participate in telework even if the duties of the position make that employee “telework eligible” however, in certain circumstances, emergency situations, pandemics, *etc.*, TIGTA may require employees to telework.

80.10.1 Employee Program Application (New Teleworker). Once an employee determines he/she wishes to participate in the Telecommuting Program, he/she must complete the [Application for Participation in TIGTA’s Telecommuting Program and Privacy Act Authorization](#) and the [Self-Certification Safety and Security Checklist for Home-Based Telecommuters](#) form and provide it to his/her manager.

These forms are also located in Word/File/New/Personal/Telework Forms and on the [Telecommuting intranet site](#).

80.10.1.1 Home Office Space. Telecommuting participants must have a designated secure and safe workspace for the performance of work.

TIGTA does not allow employees to use OPM/General Services Administration (GSA) sponsored Telecommuting Centers as a substitute to home office space or an alternative work space. Telework at public spaces, office shops, restaurants, libraries, *etc.* are not allowed.

Workspace requirements may vary depending on the nature of the work. Employees may wish to include a digital photo of the alternate worksite when completing the Safety and Security Checklist for Telecommuters and provide both to the manager. However, a photograph is not required to participate in the Program. Managers are responsible for approving variances in alternate work locations based on an employee’s situation. Employees must submit a new Safety and Security Checklist for Telecommuters upon any change in the employee alternate worksite.

80.10.1.2 Managements’ Right to Inspect Alternate Worksite. Unless otherwise agreed to, a minimum of 24-hours advance notice shall be given before management may inspect the employee's alternate worksite. Such inspections may be conducted at periodic intervals during the employee's normal working hours to ensure proper maintenance and operation of Government-owned property, and to ensure compliance with the Safety and Security Checklist for Telecommuters.

80.10.2 Manager’s Assessment of Telework Program Applicant. The [Manager’s Assessment](#) is a mandatory requirement that will be used to determine the employee’s eligibility to telework. The manager will assess an individual employee’s work characteristics, work habits, and competencies to ascertain whether he/she could successfully work from an alternative worksite.

The assessment should be performed **annually** prior to approving an employee’s telework agreement or when an employee’s position or eligibility changes.

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The assessment should not be used for purposes of a progress review or performance rating.

The template for this assessment can be found under Word/File/New/Personal/Telework Forms and on the [Telecommuting intranet site](#).

All questions should be answered for each employee who indicates a desire to participate in the Telecommuting Program, regardless of the level of participation desired. A manager's decision to designate an employee as "ineligible" to telework must be based on prior disciplinary action, business or performance reasons. Once the manager completes the [Manager's Assessment](#) and determines the employee's eligibility, the manager must provide a copy to the employee and file the completed assessment in the employee's Drop File. The employee has the right to appeal the manager's decision as outlined in section [80.10.5, Appeals](#).

Managers must provide a decision within 20 business days of receipt of an employee's [Application for Participation in TIGTA's Telecommuting Program](#). A decision to deny participation in the telework program must be in writing and a justification must be provided.

To assist managers in determining all necessary actions needed to begin an employee's telecommuting participation, a [Manager's Checklist](#) has been developed. This checklist is located in Word/File/New/Personal/Telework Forms and on the [Telecommuting intranet site](#).

Managers will be responsible for, and held accountable for treating all teleworking and non-teleworking employees the same in instances involving managerial discretion, including:

- Distribution of assignments among all employees within the functional unit.
- Use of appropriate work tracking and communication tools regardless of where an employee teleworks.
- Training, rewards, reassignments, promotions, reductions-in-grade, and retaining and/or removal of employees.

Managers must hold teleworkers to the same performance standards as non-teleworking employees.

80.10.3 [Telecommuting Program Work Agreement](#). A Telecommuting Program Work Agreement must be in place for **all** employees who are approved to participate in TIGTA's Telecommuting Program.

Completion of the agreement is **mandatory** for all levels of participation. The formal [Telecommuting Program Work Agreement](#) must be completed by the employee and his/her manager, and signed by both parties prior to participation. The Telecommuting

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Program Work Agreement must be submitted to the Office of Mission Support through the InfoPath form prior to teleworking. The Telecommuting Program Work Agreement is located on [TIGTA's Telecommuting intranet site](#).

The Telecommuting Program Work Agreement covers such items as the telework eligibility of a position and/or employee; successful completion of required telework training; the nature of the arrangement; hours and days of duty at the alternate worksite; responsibilities for timekeeping, leave approval, and requests for overtime and/or compensatory time; emergency situations, reporting to the office, unscheduled telework, Telework-Ready Employees, and/or unscheduled leave; performance requirements; and proper use and safeguarding of Federal Government property and records.

This Agreement must be completed annually at the beginning of the fiscal year or upon on-boarding a new employee. A new agreement is required when an employee's manager changes, or whenever a change is made to the telecommuting schedule or alternative worksite location other than on a case-by-case basis. Employees must notify their manager of any changes that might affect the telework agreement or risk violating TIGTA's Telecommuting policy.

Managers have the right to direct employees to report to the official worksite, any time prior to a scheduled telework day, for business reasons. Reasons may include, but are not limited to meetings, briefings, special assignments, emergencies, or other duties that must be performed at the official worksite. A new agreement is not required when this occurs.

Telework is a workplace flexibility and not an employee "right" even if the employee is designated "telework eligible." Managers have the authority to modify, suspend, or terminate an employee's telework agreement at any given time for disciplinary, business or performance reasons. The manager must provide the employee a written justification for the decision to suspend or terminate the telework agreement and place a copy of the justification in the employees' Drop File. Employees have the right to appeal a manager's decision as addressed in Section [80.10.4, Appeals](#).

Managers may modify, suspend or terminate a telework agreement for the following reasons:

- Employee performance falls below minimum eligibility requirements;
- Issuance of a Performance Improvement Plan (PIP);
- Issuance of a leave restriction memorandum;
- Change of duties, which requires in-office responsibilities;
- Failure to report to the official worksite two days per pay period or as required in the telework agreement; and/or
- Employee violates terms of the telework agreement.

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80.10.4 Appeals. If the manager and employee do not agree on the level of participation, the employee may appeal the manager's decision to the next higher level in the management chain. This appeal must be in writing and contain a brief background/history of the issue, and any supporting documentation the employee believes is necessary to address the appeal. This appeal must be received by the employee's manager within five business days of the manager's decision. The employee's manager will schedule a meeting for both parties with the next level of management within the organizational structure.

The employee's manager will provide any information he/she believes is necessary to the adjudication of the appeal to the next higher-level manager in writing for consideration. The next higher-level manager will listen to both parties and review the provided information.

The next higher-level manager's decision is final and should be provided in writing to the employee (with a copy to the immediate manager) within seven business days of the meeting. A copy of this decision will be filed in the employee's Drop File.

80.11 Training.

Participants in the Telecommuting Program must take a specialized, interactive telecommuting training **prior to teleworking**. Training must be taken **annually** thereafter, **prior** to completing a telework agreement. Managers are also required to take telework training **annually**. The successful completion of the applicable telecommuting training must be recorded in the employee's official training record available in the Integrated Talent Management System (ITMS).

TIGTA requires that employees complete the mandatory course that is applicable to his/his position, - *i.e.*, manager or employee, **annually**. *Telework Training for Employees* and *Telework Training for Managers* are available in [ITMS](#). Successful completion of these courses will fulfill the training requirement.

There are also several additional telework courses available in ITMS. These courses may provide managers and employees with additional knowledge and skills to maximize success with telecommuting. Management may require employees to complete supplemental telework training to meet program requirements.

80.12 Full-Time Work from a Home Post of Duty (POD).

Employees requesting to work full-time from a Home POD must follow the guidance outlined in the TIGTA Full-Time Work from a Home Post of Duty policy. See TIGTA Operations Manual, [\(600\)-70.40](#). Working at a Home POD full-time is not considered telework or telecommuting.

80.13 Security.

Security is an important aspect of telecommuting. A high degree of attention and/or adherence to security procedures, precautions and issues at the alternative worksites is

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required. Everyone involved with the Program should be familiar with TIGTA's security policies. Telecommuters should know what actions must be taken when there is a suspected breach in security.

80.13.1 Information and Computer Security Requirements. Employees are responsible for the security of agency property, information, and information systems, regardless of the work location, consistent with [31 C.F.R. Part 1](#); the [Privacy Act of 1974](#), [5 U.S.C. § 552a](#), and [TIGTA Security Policies](#), (500)-140.

Employees may also refer to TIGTA's Telecommuting Intranet page for additional guidance on telecommuting security requirements.

Employees participating in telecommuting agree to secure all controlled unclassified material in a locked container (*e.g.*, file cabinet, brief case, *etc.*). Employees are prohibited from taking highly sensitive material (*e.g.*, grand jury material, classified material, *etc.*) to an alternate worksite.

Tax returns and return information (*e.g.*, examination and collection files) fall within the "sensitive but unclassified" material category.

Teleworking employees are required to follow all applicable policy and legal requirements for the protection of TIGTA records from unauthorized inspection or disclosure including TIGTA policy, the [Privacy Act of 1974](#), and [26 U.S.C. § 6103\(a\)](#).

When traveling, never check IT equipment as luggage. Always maintain possession of computer equipment and watch it carefully. IT equipment must **NEVER** be left unattended when traveling.

Teleworking outside the United States is not permitted, unless authorized as part of your official duties.

TIGTA employees may not allow any unauthorized personnel (including family members or friends) to use a TIGTA-provided computer or to connect to the TIGTA network via any means.

Teleworking employees are responsible for complying with the Information Technology [Rules of Behavior](#), regardless of where this equipment is used, including appropriate alternative worksites. Failure to comply with security procedures and regulations may be grounds for termination of telework.

80.14 Internet Service.

Employees are expected to procure and provide internet service at their own expense. TIGTA's Office of Information Technology (OIT) does not support low speed or inefficient telecommunication services such as satellite. Employees are responsible for

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supplying their own Ethernet cable for wired connections and must know the password to the network equipment provided by their service provider where applicable.

80.15 TIGTA-Provided Equipment and Supplies.

Federal Government-owned property may be used by employees in their private residence consistent with [Chapter \(500\)-140.2, Acceptable Use Policy](#).

The Federal Government retains ownership and control of the equipment provided to the employee for use at the alternate worksite, and is responsible for its maintenance, repair and replacement. An employee may be subject to disciplinary action if TIGTA-issued equipment is lost, stolen or damaged because of the employee's (or family member's) negligence, misuse, or abuse. All employees are required to notify their immediate supervisor, upon discovery of the loss, theft, or damage to any Government-owned personal property. See [Chapter \(600\)-130, Board of Survey](#), for guidance.

All TIGTA employees are responsible for adhering to all guidance issued by the Department of the Treasury, TIGTA OIT, the Office of Management and Budget, in coordination with the Department of Homeland Security, the National Institute of Standards and Technology and other authoritative sources to ensure the adequacy of information and security protections for information and information systems utilized while telecommuting. Employees are not authorized to disable or attempt to defeat or in any way alter the established configurations.

IT-Related Equipment. TIGTA provides each employee with one of the following unless justified by an approved reasonable accommodation request:

- Laptop computer,
- Full screen monitor,
- Docking station,
- Mouse,
- Keyboard, and
- Accessories (when applicable).

Employees have the option of placing the equipment where they will spend the most work time. If the employee chooses to use the issued equipment at the alternate worksite, the employee is responsible for transporting the equipment to and from the alternate worksite during the course of telecommuting participation, as well as for returning the equipment upon termination of telecommuting participation. Employees are only authorized to move individually-issued IT equipment (e.g., laptop, monitor, docking station). Corporate or shared IT equipment (e.g., network printers, scanners, copiers) may not be moved or relocated to the telework location by an employee. Additional equipment may also be provided based on specific requirements and justifications on an exception basis. Employees are responsible for returning all of the TIGTA-provided equipment and software upon termination of telecommuting participation, separation from TIGTA, or TIGTA authorizes changes in the equipment.

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TIGTA Employees are expected to treat the equipment properly. All equipment (including accessories) is to be returned in working condition except for typical wear and tear.

Additional TIGTA provided equipment (Expanded or Full Participation Only). As resources permit, OIT may provide additional equipment (e.g., printers) for TIGTA employees with Expanded or Full participation levels. Typically, equipment will be delivered to a TIGTA office location. Employees are responsible for transporting the equipment to their home. Upon receipt of the equipment, employees may be required to contact the IT Service Desk for assistance in connecting the device to the laptop.

80.15.1 IT Service Desk Assistance. The IT Service Desk will provide support for Federal Government-owned equipment at the employee's home by virtual means only (e.g., telephone, video conferencing, email, desktop sharing, TIGTA owned IT equipment, etc.). If that is not sufficient or does not resolve the problem, the employee may need to take the equipment to the nearest TIGTA Post of Duty for network connectivity in an attempt to resolve the issue, or may need to return the equipment to TIGTA National Headquarters for repair.

80.15.2 Other TIGTA-Provided Equipment and Supplies. Locking File Cabinet (full participation only). Cabinets meeting the following specifications may be purchased.

- Metal on all sides;
- Locks for all drawers; and
- Stationary (*i.e.* not on rollers or casters).

The maximum allowable cost for locking filing cabinets is \$200.00.

Employees must adhere to TIGTA's established policy and procedures for the purchase of goods and services and should submit requests through established acquisition procedures. See TIGTA Operations Manual, [Chapter \(600\)-40.3, Acquisitions](#), for guidance.

The costs associated with the purchase of a filing cabinet for an employee approved for full participation level telework is charged to the appropriate function.

The employee should contact his/her small purchase credit card holder and provide him/her with the information needed to make the purchase (catalog name, item number, page number, etc.). When the procurement request has been approved, the cardholder should provide the vendor's clerk with the name of the person that will be picking up the cabinet when placing the order.

For local purchases (Staples, Wal-Mart, etc.), the employee is responsible for picking up the cabinet and any assembly, if required.

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For catalogs or stores that deliver, the cardholder should provide the employee's name and home address. There may be a small delivery fee, which will count toward the \$200 maximum.

These cabinets remain TIGTA property. The employee must return the file cabinet to his/her manager at his/her own expense upon leaving TIGTA or when the employee no longer participates in TIGTA's Telecommuting Program.

The manager will store the cabinet(s) until it is made available to other telecommuting participants as they enter the program. With the manager's approval, the employee may return the file cabinet to the nearest TIGTA office location.

80.15.3 General Office Supplies. General office supplies such as paper, pens, pencils, and printer toner will be obtained through functional office supply procedures and charged to the appropriate functional office's general supply expense. Refer to TIGTA Operations Manual [\(600\)-40.3, Acquisitions](#), for guidance.

80.16 Reimbursement Policy.

TIGTA **does not** reimburse employees for expenses associated with telecommuting from an alternate worksite.

Employees are responsible for all costs including:

- Communication expenses at the alternate work site;
- Costs associated with their subscription for broadband, telephone service, and/or equipment;
- Federal, state, and/or local taxes on any purchases or services;
- Any modifications made to the home, such as installations;
- Any special communications features such as call forwarding, call waiting, and/or caller ID;
- Any home utility costs associated with working from home;
- The cost of the actual telephones;
- Any maintenance and/or repair costs;
- Any teleconference charges; employees should use their TIGTA-issued telephone (iPhone) or calling cards for all official teleconferences; and/or
- Any office furniture such as desks, chairs, lighting, *etc.* for the employee's alternate worksite.

80.17 Shipment/Receipt of Packages.

Employees needing to mail or ship materials should bring the materials to a TIGTA office and arrange for shipping from the office location whenever possible. If the mail cannot wait until the employee is in the office, the employee must deposit the mail or package in a secure carrier receptacle (*i.e.* drop box) or at an authorized shipping outlet (such as UPS) using a TIGTA office address as the originating address.

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Due to security and disclosure concerns, mailing official correspondence from an employee's residential mailbox is strictly prohibited. All mail must be sent through an authorized outlet using a TIGTA address as the originating address.

Packages may be received at the employees' alternate worksite from other TIGTA or customer locations. In both cases, employees must properly secure all information.

80.18 Time and Attendance under TIGTA's Telecommuting Program.

All existing TIGTA time and attendance policies, including premium pay considerations and work schedule determinations, apply to Telecommuting participants. See [Chapter \(600\)-70.4, Time and Leave](#).

Employees should understand the procedures for requesting leave and reporting their time and attendance. TIGTA employees participating in the Telecommuting Program are required to record actual telecommuting time in the timekeeping system. The employee's Telework Agreement specifies the employee's telework participation level. Employees must properly code telework hours in WebTA according to their telework agreement participation level. The following transaction codes should be used to record telework hours:

- Telework-Unscheduled – Situational – An employee who teleworks, when not regularly scheduled to telework, and where those hours are **NOT** part of a previously approved, ongoing and regular telework schedule (e.g., telework as a result of inclement weather, doctor appointment, special work assignment). Granting unscheduled telework is at the discretion of the immediate supervisor and requires approval in advance of use. This code is also used when the Office of Personnel Management announces that employees have the option for unscheduled telework and that day is not a regularly scheduled telework day as indicated on your telework agreement. Employees approved for Unscheduled Telework must provide an explanation in WebTA under Remarks (e.g., weather, metro disruption, school closing, doctor appointment, *etc.*).
- Telework-Episodic – Routine – An employee on an episodic telework agreement who teleworks on a case-by-case basis, based on the needs of the worker and the demands of the work. This is generally a task-based arrangement and can fluctuate in duration.
- Telework 1d/week – An employee on a limited participation telework agreement where the employee routinely works one day per workweek (two days/pay period) at an approved alternative worksite and the remainder of the workweek at the official duty station.
- Telework 2d/week – An employee on an expanded participation telework agreement where the employee routinely works two days per workweek (four

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days/pay period) at an approved alternative worksite and the remainder of the workweek at the official duty station.

- Telework 3d/week – An employee on an expanded participation telework agreement where the employee routinely works three days per workweek (six days/pay period) at the alternative worksite and the remainder of the workweek at the official duty station.
- Telework 4d/week – An employee on a full participation telework agreement where the employee routinely works up to four days per workweek (eight days/pay period) at the alternative worksite, but who works two days during each pay period at his/her official duty station.

Proper monitoring and certification of employee work time is essential for the successful implementation of the Telecommuting Program. Employees shall validate their time and managers shall certify time and attendance to ensure that employees are paid only for work performed and that absences from scheduled tours of duty are accounted for correctly.

80.18.1 Administrative Leave, Unscheduled Leave, Unscheduled Telework, Dismissals, Delayed Openings, and Early Closings. The principles governing administrative leave, unscheduled leave, dismissals, delayed openings, and early closings are the same for telecommuting participants and non-participants. The ability to conduct work (and the nature of any impediments) either at an alternate worksite or at the official duty station determines whether an employee may be administratively excused from duty.

When Federal/Departmental Offices are closed, telework-ready employees are required to work at their alternative worksites on regularly scheduled telework days, as well as non-scheduled telework days as discussed in [Section 80.9, Telework Readiness](#). Unscheduled Telework allows telework-ready employees to work from home or at an approved alternate worksite upon notification to their supervisor in accordance with the terms of the written agreement. When unscheduled telework is announced during the workday, employees may, with notice to their supervisors, depart the workplace (using leave or the lunch period for commuting time) and telework the remainder of their tour of duty at an approved alternative worksite.

When emergencies such as fires, chemical spills, disruptions of power and/or water, and/or interruptions of public transportation impact the regular worksite and cause an early dismissal or delayed arrival of employees, those who are working at an alternative worksite are **not** dismissed from duty for any part of the workday, unless the alternative worksite is also impacted by the emergency.

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When an early dismissal/delayed arrival is provided due to inclement weather causing hazardous or potentially hazardous road conditions, those who are working from an alternative worksite are not dismissed from duty for **any** part of the workday.

When an emergency affects only the alternative worksite for a major portion of the workday, the employee is expected to report to the regular office or request supervisory approval of leave.

However, the following examples may be valid reasons for the manager to excuse a telecommuting employee from work. The manager has the option of granting administrative leave or unscheduled leave if the employee is not telework-ready, consistent with TIGTA policy:

- If for any reason beyond the control of the employee (a personal hardship, technical difficulties, or emergency situation) that prevents him/her from working successfully at the telecommuting site; and
- If the telecommuter's duties are such that he/she cannot continue to work without contact with the regular worksite.

When a telecommuting participant knows in advance of a situation that would preclude working at home or at an alternate site, the employee must report to the office or request leave.

The OPM may issue "[Dismissal and Closure Information and Guidance](#)" in emergency situations and/or during periods of inclement weather for the Washington, DC metropolitan area and for Federal Government Operations outside of the Washington, DC area. Additionally, employees located outside of the DC metropolitan area may be notified of office closures from their local post-of-duty.

TIGTA employees are encouraged to listen to local television or media broadcasts or seek information at <http://www.opm.gov/status/index.aspx>. Employees should also contact their immediate manager, as needed, for additional guidance.

Managers must communicate with employees and discuss their expectations for telework situations before a weather-related or emergency situation occurs. Where possible, TIGTA Management will provide employees with guidance and information regarding the Federal Government's operating status during periods of inclement weather and in emergency situations. OMS will also provide guidance on the appropriate Time and Attendance codes to be recorded in the timekeeping system during these instances. The [OPM Washington DC Area Dismissal and Closure Procedures](#) identify common office/agency closure situations and the associated work status of the Federal Government operations in the Washington, DC area.

The OPM reserves the right to issue a new or hybrid operating status announcement at any time, depending on the particulars of the emergency, for the safety of employees and continuity of Federal Government operations.

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When OPM issues "[Dismissal and Closure Information and Guidance](#)" in emergency situations and/or during periods of inclement weather, Office of Investigations' Special Agents should consult with their managers to determine if teleworking will impact TIGTA's ability to continue to perform its law enforcement functions.

80.19 Injuries, Continuation of Pay and Worker's Compensation.

Telecommuting participants are covered by the Federal Employees Compensation Act if injured in the course of actually performing official duties at the regular office or alternative worksite. See [Chapter \(600\)-90.4, Health and Safety Program](#).

80.20 Reasonable Accommodation.

Federal agencies are required to provide reasonable accommodation of the known limitations of qualified employees with disabilities, unless doing so would cause an undue hardship on agency operations. Telework may be a reasonable accommodation for employees who qualify. Managers must distinguish an employee's ordinary request to telework from a request to telework as a reasonable accommodation. Managers should follow the policies and procedures in [Chapter \(200\)-70.1, Reasonable Accommodations for Individuals with Disabilities](#) and the Equal Employment Office (EEO) Program Office, as part of the interactive process established by the Rehabilitation Act, if a request for a reasonable accommodation is received. Employees who are approved to telework as a reasonable accommodation must have an approved telework agreement with the Office of Mission Support.

80.21 Dependent Care.

The Telework Program is not intended to reduce dependent care cost or serve as a substitute for childcare, day care, elder care, or any other type of dependent care. Telework can be used, though, as a workplace flexibility to support employees with caregiving responsibilities, especially minor children and/or adult dependents for whom an employee provides services essential to their health, well-being, and/or activities of daily living.

While performing official duties, teleworkers are expected to have dependent care arrangements in place when teleworking from an approved alternate worksite. However, there may be unplanned or temporary circumstances (e.g., day in which schools are closed, half-day of school, unexpected closure of daycare, etc.) when telework may be an appropriate short-term workplace flexibility for employees with caregiving responsibilities. These short-term temporary circumstances should represent the exception and not the rule. Childcare or elder care arrangements that require increased levels of care may require more manager/employee communication about possible flexible work options. The employee must notify their manager if such unplanned circumstance occurs and make a request for the flexibility to telework. The employee does not have to complete a new telework agreement in this instance, but is required to record telework hours in WebTA. The manager must exercise discretion in determining whether an employee can accomplish their duties while balancing caregiving responsibilities.

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Managers should consider:

- If the employee has a telework agreement in place and is telework-ready;
- The level of care needed for the dependent;
- The ability for the employee to accomplish work requirements without disruption; and
- The urgency of work deadline(s).

For additional guidance on the use of telework for dependent care, refer to OPM's ["Dependent Care and Policy Guidance."](#)

Temporary Agreement for Working in a Different Geographic Location. Telework can provide employees with valuable additional time for elder care responsibilities by reducing commuting time or by allowing employees to temporarily care for a family member who resides in a different geographic location. In an appropriate situation, where an employee needs to care for an elderly family member in a different geographic location, the manager has the discretion to grant an exception to the physical reporting requirement to the official worksite. The authority to grant an exception is intended for temporary, short-term arrangements, not exceeding 120 days.

When making a determination about telework eligibility when an employee will be caring for an elderly family member, the focus should remain on the work and the ability of the employee to perform official duties without interruption for specified periods, not on the proximity of the elderly family member in the home. Decisions should be made on a case-by-case basis by the employee's immediate supervisor.

Employees who request to telework from a temporary geographic location must receive approval from their manager. If the request is for more than 15 consecutive business days and approved by the manager, the employee must submit the [Self-Certification Safety and Security Checklist for Home-Based Telecommuters](#) form for the temporary worksite and a new telework agreement that details expectations. There is no change to an employee's official worksite or location-based pay for temporary telework in a different geographic location. However, if the need for the arrangement becomes extended, exceeding 120 days, the employee and manager should explore other workplace flexibilities (e.g., FMLA, Home POD, reasonable accommodation, etc.). Managers must receive approval from the Director, Human Capital & Personnel Security before granting an employee an exception past 120 days.

For additional guidance on the use of telework for Elder Care, please refer to OPM's ["Handbook on Workplace Flexibilities and Work-Life Programs for Elder Care."](#) Telework Following Childbirth, Adoption, or Foster Care. Telework is a valuable tool that can be used when an employee transitions back to work after the birth of a child. Telework is often used in conjunction with leave during the transition period between childbirth and the return to full-time official duties. Telework must be approved by the employee's supervisor based on the agency telework policy and the ability of the

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employee to accomplish his or her work. Requests for telework related to an employee's recovery from childbirth or care for a family member recovering from childbirth and transitioning back to work should be accompanied by a telework agreement that summarizes expectations.

It is important to remember that an employee may not care for a newborn while engaged in the performance of official duties. However, when making a determination about telework eligibility following childbirth, the focus should remain on the work and the ability of the employee to perform official duties, not on the proximity of the newborn in the home. Decisions should be made on a case-by-case basis.

For additional guidance on the use of telework and other paid leave following childbirth, adoption or foster care, please refer to OPM's "[Handbook on Leave and Workplace Flexibilities for Childbirth, Adoption, and Foster Care.](#)"

80.22 Business Continuity.

Telecommuting is a significant part of TIGTA's business continuity or business resumption plan. During or after an event that would cause a TIGTA office to be unreachable or uninhabitable, it may be necessary for employees to work from home for prolonged periods.

Telecommuting may also be used in concert with activation of TIGTA's COOP. All employees, when notified, are required to take their laptops and any other necessary equipment and/or information (e.g., iPhone's, phone contact lists) home after each workday is completed during times when the U.S. Department of Homeland Security), National Terrorism Advisory System issues a "potential" or "actual" alert announcement, indicating there is an "imminent" or "elevated" threat for specific cities or regions of the country.

Employees must be prepared to work from home until they are notified to report to a TIGTA worksite or a location designated by their manager. It is incumbent upon each manager to determine what work telecommuters in this situation will be assigned and may be asked to perform.

During such events that a TIGTA primary worksite is no longer viable, some TIGTA employees are designated as members of specific COOP teams and are expected to perform additional related duties.

Telework could be an option for some of those individuals to assume their roles, but TIGTA's Inspector General (or designee(s), as applicable), will be responsible for making such determinations based on TIGTA's mission requirements and the circumstances of the event.

If an employee occupies a position deemed essential or serves as an emergency response group member, he/she must follow guidance provided by his/her immediate

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manager for determining whether the employee must physically report for duty or can work from home or an alternative worksite for inclement weather or other emergencies. Employees are notified annually by their manager of their essential status or inclusion in emergency groups.

Employees designated as COOP team members may be notified by their immediate manager or other TIGTA management that they are required to telework during emergency closures or other emergencies, including pandemics and for COOP purposes, on any day when the agency is closed by an emergency even if that day is not a regular telework day. These notifications can be issued by email, phone, text, or face-to-face communications. All COOP team members should follow protocols established in the TIGTA COOP Plan if notification is received.

80.23 Telework and Conduct.

Employees should remember that workplace policies, including time and attendance requirements and employee expectations while performing official duties at the approved alternate worksite remain in effect while the employee is teleworking. Employees should keep in mind that failure to comply with the terms of the telework agreement, failure to comply with workplace policies or rules, or whose performance is adversely effected while teleworking may result in suspension or termination of the telework agreement.

CHAPTER 200 – GENERAL MANAGEMENT

90 External Relations

90.1 Introduction.

This section establishes the policy and responsibilities for the Treasury Inspector General for Tax Administration's (TIGTA) external relations activities to include congressional and media liaison activities.

90.2 Definition.

External Relations means activities with persons or entities outside TIGTA. This includes: meetings, speeches, correspondence, hearings and public events, and other contacts which share the work, findings and recommendations of TIGTA, and/or the concerns and interests of external parties.

90.2.1 External Parties are individuals, organizations and/or entities outside the Executive Branch of the Federal Government.

90.2.2 For this policy transmittal, and consistent with the definition set forth in the Standards of Ethical Conduct ([5 Code of Federal Regulations \(C.F.R.\) Section \(§\) 2635.203\(d\)](#)), "Prohibited Source" is defined as any person or entity that:

- Is seeking official action by TIGTA;
- Does business or seeks to do business with TIGTA;
- Conducts activities regulated by TIGTA;
- Has interests that may be affected substantially by the performance or non-performance of the official duties of a TIGTA employee; or
- Is an organization a majority of whose members are described above.

90.3 Authorities.

- [5 C.F.R. § 2635.203\(d\)](#), Standards of Ethical Conduct
- [Treasury Directive 12-24](#) (Delegation of Authority to Accept Payment from Non-Federal Sources for Travel Expenses)
- [Executive Order 12805](#), Integrity and Efficiency in Federal Programs, May 11, 1992

90.4 Policy.

90.4.1 TIGTA's external relations policy is built upon the central premise that effective external relations are vital to TIGTA's success in accomplishing its mission. TIGTA has two broad objectives in its external relations:

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- To inform, when appropriate, external parties about TIGTA's work, to seek their input to TIGTA work planning, priorities and findings, and/or facilitate implementation of TIGTA recommendations; and
- To gain recognition of, and support for, the value of TIGTA's contribution to improve Government.

90.4.2 TIGTA encourages participation in appropriate professional associations (e.g., American Institute of Certified Public Accountants, Association of Government Accountants, Federal Investigators Association, Federal Law Enforcement Officers Association, American Evaluation Association, Association for the Improvement of Minorities, Women in Federal Law Enforcement, Society of Asian Federal Officers, National Organization of Black Law Enforcement Executives, Hispanic Internal Revenue Employees, *etc.*) that represent the professional interests of TIGTA's functional staff.

TIGTA's participation in these organizations is designed to provide leadership, enhance its professional standing, and maintain and improve professional standards, education, and information sharing.

NOTE: This policy governs TIGTA employees' participation in, and their affiliation with, professional and other organizations and associations as part of their official duties. It does not address membership of employees in organizations and associations in their personal capacity.

90.4.3 TIGTA will proactively seek activities with an external party for purposes of increasing TIGTA's success in planning and completing its work; gaining implementation of its recommendations; securing recognition and ultimately, support for TIGTA and its values, or increasing TIGTA professionalism.

When TIGTA employees are asked to speak in their official capacity at conferences, meetings or other events sponsored by groups outside the Federal Government, except as provided below, the supervisor of the invited employee is responsible for making a decision regarding acceptance of the invitation.

The supervisor should consider the factors set forth below as well as other applicable sources, such as the Standards of Ethical Conduct, and Department of the Treasury (Department) regulations governing the acceptance of payment from a Non-Federal source for travel expenses.

90.5 External Speeches.

90.5.1 In deciding whether a TIGTA employee, acting in his/her official capacity, should accept an invitation to speak before a group outside the Federal Government, the supervisor must determine whether speaking at the event would be consistent with

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TIGTA's mission, *i.e.*, does the event provide an appropriate forum to disseminate information about TIGTA's programs, policies or operations?

90.5.2 If it is determined that speaking at an event would be desirable in terms of fulfilling the mission of TIGTA, the supervisor must consider whether the audience is large enough to warrant the expenditure of the time and effort of the employee.

90.5.3 When the supervisor has concluded that speaking at the event would be in TIGTA's interests as discussed previously, the supervisor must make a determination that the interest in making the speech outweighs any appearance of a conflict-of-interest or favoritism. Also, the following factors must be considered:

- Prohibited Source – Any speech to a group or entity that would be deemed a "prohibited source" under the Standards of Ethical Conduct can be allowed but should be reviewed with particular care. The question of whether the group or entity is a prohibited source is also relevant to the issue of reimbursement, as well as whether the speech should be made at all.
- Appearance of Favoritism – The supervisor must consider whether there is an appearance that the Federal Government is providing special treatment to a specific group or organization by allowing an employee to speak at an event.
- Inappropriate Benefit – The supervisor must consider whether the group will stand to gain inappropriate benefit from the employee's participation in the event. For example, the employee's participation could give the public the impression that the group or organization has some special connection with or access to TIGTA or the Federal Government.

90.5.4 In view of the special nature of its mission, TIGTA has determined that, in the case of a for-profit group or organization, the appearance of a conflict-of-interest or favoritism usually outweighs the Government's interest in allowing the employee to speak at the event. Therefore:

- No TIGTA employee should accept an invitation to speak at an event sponsored by a for-profit group, unless the speech is approved by the Inspector General (IG), Principal Deputy Inspector General (PDIG), the appropriate Deputy Inspector General (DIG), and the Office of Chief Counsel (CC).
- The IG, PDIG, DIG, and CC will make the decision on whether to accept the invitation by considering the factors set forth in this section.

90.5.5 The CC is available to assist in any determination.

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90.6 Responsibilities.

90.6.1 The Office of Communications is responsible for coordinating decisions regarding requests for the IG to speak before or meet with external groups, with the exception of requests for the IG to speak, testify before, or meet with Members of Congress. The Communications Director (CD), with the direction of the IG and the PDIG, coordinates with the functions on developing briefing materials for the IG's speeches or meetings with external groups.

90.6.2 The Congressional Affairs Liaison (CAL) is the central coordination point for all contacts with Congress (members, committees, or staff). The CD is the central coordination point for all contacts with the media. While actual contacts may be handled by the functional staff, the Office of Communications, in collaboration with the PDIG and the IG, is responsible for facilitating a TIGTA-wide approach and assuring that contacts are not duplicative or in conflict.

90.6.3 The CD normally coordinates the preparation of briefing materials that involve more than one TIGTA function when the IG is the principal participant in the external activity, particularly when the activity involves the media. When the activity involves Congress, that activity is coordinated by the CAL. In such cases, the CAL obtains briefing or other materials, such as written testimony, from the TIGTA function regarding its particular work or area of expertise and is responsible for synthesizing, packaging, and delivering the overall briefing material to the IG prior to the scheduled congressional activity.

The Office of Communications disseminates information from the Department's press and other staff offices, as appropriate, to keep TIGTA functions informed of the Department's external relations. The CD is also responsible for coordinating with the Office of the Secretary, the Treasury's and the Internal Revenue Service's (IRS) Communications & Liaison function, especially National Media Relations. The CAL is responsible for disseminating and coordinating information received from the Department and the IRS's legislative or congressional relations offices.

The CAL gives technical assistance to TIGTA functions on congressional relations and the Office of Communications gives technical assistance to TIGTA functions on media relations.

90.6.4 TIGTA functions plan and perform the actual audit, inspection, evaluation, investigation, or legal activity that become the basis of the outreach activity with external parties. Therefore, functional representatives are the experts in the substantive issues of TIGTA's external relations activities.

During the planning or execution of TIGTA's audit/evaluation, investigation, or legal activity, the TIGTA function is responsible for assessing whether sharing TIGTA findings

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with external parties could accomplish TIGTA's external relations objectives. Whether the external party is congressional or media, the function is responsible for contacting the CAL and the CD and developing a joint strategy for sharing these findings.

Functions are responsible for notifying the CAL of contacts with Members of Congress or their staff, and for notifying the CD of contacts with the media. Notification to the CAL and the CD should occur prior to responding to the congressional or media contact. Otherwise, notification to the CAL and the CD must be made immediately following the congressional or media contact.

The IG, in consultation with the PDIG, the DIGs, the CIO, and CC determine, on a case-by-case basis, the level of staff responsible for contacts with external parties. In making these decisions, the following should be considered:

- The nature and sensitivity of the TIGTA product/issue;
- The need to coordinate with other TIGTA functions;
- The nature and history of the external party's interest in TIGTA's products and activities; and
- The capability of the staff involved.

The affected TIGTA function has lead responsibility for all briefing materials for the IG when the external contact does not involve another TIGTA function or, in the case of the IG's speeches, when the function has the most current and extensive expertise on the subject matter to be addressed. In the latter case, the lead function is responsible for coordinating with other functions and the CAL (if it involves Members of Congress) or the CD if it involves a media contact to assure that all relevant information is gathered.

90.7 TIGTA's Media Policy and Preparing Fact Sheets.

90.7.1 In general, TIGTA's policy is to speak with "one voice" when dealing with the media. The primary responsibility for providing the media with correct information about the activities of TIGTA is assigned to the Office of Communications, even though contacts may on occasion be handled by the functional staff.

90.7.2 The Public Affairs Liaison (PAL) within the Office of Communications is responsible for responding to all inquiries or requests for information from the media. The PAL, under the supervision of the CD, will coordinate with the appropriate TIGTA function to provide the correct information in response to such inquiries and keep the Inspector General and senior management advised of media inquiries.

90.7.3 If contacted by the media, TIGTA staff should do the following:

- Obtain the media representative's name, affiliation, and telephone number;
- Advise the media representative that it is TIGTA's policy to respond to all media

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inquiries through the PAL, within the Office of Communications. Provide the media representative with the PAL's telephone number and tell him/her that the call will be returned. **Do not** respond to any questions.

- Notify the PAL of the inquiry via telephone or e-mail. The call will be returned promptly to ascertain the nature of the inquiry. The PAL will determine how to respond, consulting with the CD and with appropriate senior management member(s) as necessary.
- If the PAL is unavailable, refer calls to the CD.

90.7.4 To ensure that the PAL has information available to respond to media inquiries, and the CAL has information available to respond to congressional inquiries, and to provide background material for informational reports, each Special Agent in Charge shall furnish upon request a "Fact Sheet."

Functional Managers and CC shall provide upon request an informational document regarding requests of activity within the respective component. Informational documents may be prepared for events, such as:

- Arrests;
- Searches and seizures;
- Indictments;
- Sentencings;
- Issuance of final audit reports;
- Issuance of regulatory commentaries;
- Civil monetary penalty judgments; and
- Any other events or activities that may generate public interest.

90.8 Attendance at Congressional Hearings.

TIGTA may be called upon to testify at congressional hearings. At the IG's request, a testimony working group, made up of the appropriate representation from the various TIGTA functions, will be convened to coordinate the logistics for preparing the IG's or designee's statement. It is important to receive CC clearance prior to issuing final testimony. Final testimony should be completed 48 hours prior to the hearing or as specified by the Committee. A "draft" copy should be shared by the CAL with the IRS's Legislative Affairs Division as a courtesy unless otherwise advised.

The CAL will notify senior management when hearings are scheduled and coordinate TIGTA representation.

90.9 Communications with Congressional Members and Staff.

90.9.1 The CAL coordinates all congressional inquiries and requests with the IG. Any congressional inquiry or request concerning policy and legislative issues and requests for briefings or meetings should be referred to the CAL.

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90.9.2 Informal contacts by a congressional office regarding TIGTA official business should also be referred to CAL.

90.9.3 The CAL will advise senior management of pertinent issues.

90.9.4 All invitations for briefings and hearings will be referred to the CAL who will bring them to the attention of the IG and senior management.

90.9.5 All congressional responses need to be cleared through CC prior to submission in final for signature.

90.9.6 The CAL will review and initial off on all congressional correspondence prior to final signature. The CAL is the point of contact unless otherwise stated.

90.9.7 Congressional requests from Committees or Subcommittees or requests that are not of a routine nature should be prepared for signature by the IG or designee. Responses to constituent referrals may be signed directly by the function, unless otherwise stated. These replies should be reviewed by the PDIG and the respective DIG to assure that the response conforms to TIGTA policy in the subject area being addressed.

90.10 Use of Social Media.

The following policy applies to TIGTA information made publicly accessible by TIGTA employees in both an official and non-official/personal capacity via social media platforms. Social media is a broad term for a wide spectrum of interactive and user-driven content platforms that are available to the general public. The types of content and examples of social media platforms to which this policy applies include, but are not limited to:

- Media sharing – Examples: YouTube, Flickr, iTunes;
- Blogging/Microblogging – Examples: WordPress, Blogger, Twitter;
- Social Networking – Examples: Facebook, Myspace, LinkedIn;
- Document and Data Sharing Repositories – Examples: Scribd, Slideshare, Socrata;
- Social Bookmarking – Examples: Delicious, Digg, Reddit; and
- Widgets – Examples: Google Maps, AddThis, Facebook “Like.”

90.10.1 Official Use of Social Media and Social Networking at TIGTA. The TIGTA Office of Communications or its designee, is solely responsible for issuing publicly accessible communications on TIGTA’s social media platforms in an official capacity. All information made available to the general public by the Office of Communications should follow the appropriate review process prior to issuance, including obtaining approval by the IG, the PDIG, or other appropriate executive. The Office of Communications is responsible for reviewing publicly accessible communications on

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TIGTA's social media platforms on at least a quarterly basis to ensure no nonpublic information has been posted and removing such information, if discovered.

The following guidelines should be employed by the approving executive, those participating in the review process, and Office of Communications employees when using public-facing social media services in an official capacity within TIGTA:

- Only TIGTA employees authorized by the Office of Communications may establish a Treasury presence on public social media sites or post Treasury information to social media sites
- Postings should not include any agency or bureau related information that is not considered public information. Posting non-public or sensitive information, Personally Identifiable Information (PII), classified information, or controlled unclassified information is prohibited.
- Third-party social media web sites should never be the only place in which the public can view TIGTA information. Any information posted to a third-party social media web site must also be accessible in another publicly available format.
- TIGTA is responsible for information made available to the public even on social media platforms. TIGTA employees should assume that any content posted to these platforms will be considered public domain, will be available for a long and indefinite period of time, and can be republished or discussed in the media.
- TIGTA employees authorized to issue publicly accessible communications in an official capacity are subject to the Standards of Conduct for Employees of the Executive Branch ([5 C.F.R. Part 2635](#)) and the Hatch Act ([5 U.S.C. §§ 7321-7326](#)).
 - Do not endorse commercial products, services, or entities.
 - Do not endorse political parties, candidates, or groups.
- TIGTA employees authorized to act in an official capacity should not use vulgar or abusive language, personal attacks, or offensive terms targeting individuals or groups.
- TIGTA employees authorized to issue publicly accessible communications in an official capacity must be trained on the guidelines contained in this policy to ensure that publicly accessible communications do not contain nonpublic information.

90.10.2 Non-official/Personal Use of Social Media by TIGTA Employees. TIGTA employees may not perform any official TIGTA-related activity on their personal social media accounts. Employees should avoid the appearance that they are posting to social media sites in any official capacity, and may not use TIGTA's seal or any other U.S. Government seal or logo. The following guidelines should be considered when engaging in personal social media use:

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- Personal use of social media while on Government time is subject to TIGTA's Acceptable Use policy found in Section (500)-140.2 of the TIGTA Operations Manual.
- Public disclosure of your job title or employer—and its association with the IRS—may place you at a greater risk for Internet and other security threats. Employees should use discretion with respect to using their TIGTA job titles and avoid giving the impression that they are speaking on behalf of TIGTA. If you identify yourself as a TIGTA employee, ensure your profile and related content is consistent with how you wish to present yourself as a TIGTA professional, appropriate with the public trust associated with your position.
- When in doubt, do not post until you are sure you are not giving the appearance of posting in any official capacity. If you are expressing an opinion on matters within TIGTA's jurisdiction, you must add a disclaimer that clearly states the opinions or views expressed are yours alone and do not represent the views of TIGTA. **Be certain that your post would be considered protected speech.**
- Employees are allowed to share and promote content that has already been published by TIGTA, but may not disseminate any unpublished or nonpublic TIGTA information. **Posting non-public or sensitive information, Personally Identifiable Information (PII), or classified information is prohibited.**
- TIGTA employees are personally responsible for all of their personal media activity. **Personal use of social media by TIGTA employees is subject to the Standards of Conduct for Employees of the Executive Branch ([5 C.F.R. Part 2635](#)) and the Hatch Act ([5 U.S.C. 7321-7326](#)).**
- Any questions about what is and is not appropriate to post on social media should be referred to the CD and/or e-mailed to *TIGTACommunications.
- Questions concerning the applicability of the Standards of Conduct or the Hatch Act to social media use should be referred to the CC at [*TIGTA Counsel Office](#). Employees are encouraged to review and familiarize themselves with the [legal advisory of the Office of Government Ethics](#) on the application of the Standards of Conduct to personal social media use, and the Office of Special Counsel's ["The Hatch Act: Frequently Asked Questions on Federal Employees and the Use of Social Media and Email"](#) for further guidance."

90.11 Council of Inspectors General on Integrity and Efficiency (CIGIE).

TIGTA is an active participant in the Council of Inspectors General on Integrity and Efficiency (CIGIE). This Council is comprised of IGs that work together and coordinate their professional activities through the CIGIE. The CIGIE was statutorily established as an independent entity within the executive branch by [The Inspector General Reform Act of 2008](#), Pub. L. No. 110-409, 122 Stat. 4302, to:

- address integrity, economy, and effectiveness issues that transcend individual Government agencies; and

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- increase the professionalism and effectiveness of personnel by developing policies, standards, and approaches to aid in the establishment of a well-trained and highly skilled workforce in the offices of the Inspectors General.

The CIGIE accomplishes its goals through committee activity. The seven standing committees of the CIGIE include: Audit, Information Technology, Inspection & Evaluation, Integrity, Investigations, Legislation, and Professional Development.

TIGTA employees are encouraged to participate in local CIGIE activities, training, meetings, and events as appropriate. More information about CIGIE can be obtained on its website, www.ignet.gov.

CHAPTER 200 – GENERAL MANAGEMENT

110 TIGTA's Writing and Style Guide

110.1 Purpose.

The TIGTA Writing and Style Guide (“the Guide”) provides in-depth guidance with respect to TIGTA’s specific writing conventions and preferences. The Guide is used by all TIGTA functions as a resource when drafting any type of document for internal or external use.

110.2 Applicability.

The Guide is applicable to all TIGTA functions, nationwide.

110.3 Background.

The Guide was created over the course of one year through a collaborative process with representatives from all functions within TIGTA. The Guide is primarily based on sources, such as the Associated Press Stylebook and the Government Printing Office Style Manual, and it sets forth the specific writing conventions preferred by the Office of the Inspector General.

110.4 Updates to the Guide.

The Guide will be updated by the Office of Communications on an annual basis. This update will generally occur in the calendar month of January.

110.5 Accessing the Guide.

The Guide is available online on TIGTA’s intranet. To access the Guide, click on the [Communications tab](#) at the top of the home page. The Guide will be located on the left navigational pane.

110.6 Questions About the Guide.

All questions about the Guide should be referred to the Office of Communications. You may submit your query via e-mail at TIGTACommunications@tigta.treas.gov. The Office of Communications will respond to any questions, as appropriate.