Expanded Maxiflex Flexible Work Schedule (FWS) for COVID-19
Frequently Asked Questions for Employees

1. What is the expanded maxiflex flexible work schedule (FWS) for COVID-19?

It is a new, temporary FWS that IRS is offering to employees who are under an evacuation order, telework-able and are working at an alternate site location, and who have caregiving responsibilities due to COVID-19. This new schedule is offered to employees to help mitigate the dual demands of work and caregiving during the pandemic. This schedule is voluntary.

Some of the flexibilities offered under this new FWS include:

- Gliding start and stop times,
- Expanded unpaid lunch or meal period,
- Expanded flexible time bands for the purposes of working regular hours and credit hours from 6 a.m. to midnight,
- Expanded flexible time bands, with managerial approval, for the purposes of earning credit hours from midnight until 5:59 a.m.,
- Increased the number of credit hours that may be worked on a workday and nonworkday and
- Reduced core hours as approved by the first-line manager.

2. Who may request the expanded maxiflex FWS for COVID-19?

All bargaining unit and non-bargaining unit employees, under an evacuation order, telework-able and are working at an alternate site location, with caregiving responsibilities due to COVID-19 may request this new FWS, regardless of their current work schedule (e.g., Flexitour with Credit Hours, Gliding, or compressed work schedules).

Employees must be assigned a current annual rating of record of “Fully Successful” (or “Met,” for managers, management officials, etc.) or higher. Employees without a rating of record will be presumed to be rated as “Fully Successful” or “Met.”

3. How does an employee request the expanded maxiflex FWS for COVID-19 and who may approve it?

Employees may request, and first-line managers may approve, the expanded maxiflex FWS for COVID-19 via email or other documentation. Managers and employees should save the email or documentation as a record of the request and approval. (Form 10911, Alternative Work Schedule & Staggered Work Schedule Request, is not to be used to request this schedule.)

Employees should include the following factors in their requests:
• An employee has a child or children who attend an elementary or secondary school that is closed due to the COVID-19 pandemic.
• An employee has a younger child or children who are not of school age, and normal childcare arrangements are not in effect due to the pandemic.
• An employee has other family members (e.g., adult child or elderly parent with special needs) in the home who require care and supervision.

If approved by the manager, employees not currently on a maxiflex FWS must select maxiflex in the Employee Profile screen in the time and attendance system.

Managers must retain records of denials of requests, and business units should promote consistency.

4. **How long will the expanded maxiflex FWS for COVID-19 be available?**

The expanded maxiflex FWS for COVID-19 will be available starting April 1, 2020, through December 31, 2020, but may be terminated sooner as determined by the IRS Human Capital Officer.

5. **Under expanded maxiflex FWS for COVID-19, what is the flexible time band for the purposes of working regular hours? What is the flexible time band for the purposes of earning credit hours?**

The flexible time band is 6 a.m. to midnight, with flexible start times every 15 minutes for both the purposes of working regular hours and working credit hours. Managers may approve, during the COVID-19 outbreak, further expansion of the flexible time band from midnight to 5:59 a.m. for the purpose of earning credit hours.

6. **May employees change start and stop times daily (gliding start times) under the expanded maxiflex FWS for COVID-19?**

Employees may change start and stop times daily, without prior notice within the flexible time band of 6 a.m. to midnight. Employees must notify their supervisor of their start time(s) either prior to the start of their tour of duty or within 15 minutes after they have commenced working. Same for stop time(s). Such notice may be communicated via email, telephone or for the entire week via outlook calendar.

Managers should be as flexible as possible as the primary purpose is capturing hours worked each day.

7. **Must managers mandate core hours on each day within the biweekly pay period?**
Managers must establish core hours to meet organizational needs on at least one day within a bi-weekly pay period (e.g. contacting taxpayers during “regular business hours.”)

Expanded maxiflex FWS for COVID-19 only requires core hours on at least one workday within a biweekly pay period. Core hours will be determined by the first-line manager to align with organizational needs and may be as little as 15 minutes (e.g., 10 a.m. to 10:15 a.m.), but may not exceed 5 hours (including a minimum 30-minute unpaid lunch or meal period) (e.g., 9:30 a.m. to 2:30 p.m.) on the core day(s).

Employees are permitted up to nine non-core days in each biweekly pay period (i.e., up to nine workdays may consist of only flexible hours, may consist of a combination of flexible and some core hours or may consist of no hours at all (a regular day off) as long as the basic 80-hour biweekly basic work requirement is met. A core day is one in which the first-line manager has required core hours.

For example: Pat’s manager establishes Monday, Wednesday, and Friday of each week of the pay period as core days with core hours from 10-11 a.m. to attend mandatory staff meetings and complete required group reports.

8. How many hours per day may employees work regular hours?

The expanded maxiflex FWS for COVID-19 limits employees to a maximum of 12 regular work hours per day toward meeting the basic work requirement. Full-time employees may vary the number of hours scheduled to work on a given workday (up to 12 hours) or the number of hours worked each week to equal 80 hours for the pay period (consistent with the duties and requirements of their positions and as approved by the manager).

9. May employees earn and use credit hours? How many credit hours may employees work on a workday and nonwork day?

Yes, employees may earn and use credit hours. Credit hours are any hours that are voluntarily worked (with prior managerial approval) more than an employee’s basic work requirement. Whenever deemed appropriate, a written understanding between an employee and their manager, defining circumstances when working credit hours are appropriate, will constitute prior approval. For example, a manager and employee may agree that the employee may work credit hours whenever a work assignment extends past the tour of duty of the employee.

Maxiflex employees may post up to a total of 12 hours per workday (including work hours, earned credit hours and any leave taken). For example, an employee may work six regular hours, take two hours of leave and request to earn four credit hours. Employees may request to earn up to 12 credit hours on a nonwork day within the flexible time bands of 6 a.m. to midnight. Once earned, credit hours may be used (with managerial approval) to vary the length of the workweek or another workday. Managers
may approve, during the COVID-19 outbreak, further expansion of the flexible time band from midnight to 5:59 a.m. for the purpose of earning credit hours.

10. **May employees earn more than 24 credit hours during the pay period?**

Yes, employees may earn more than 24 hours during the pay period; however, employees may not carry more than 24 hours into the next pay period.

11. **May an employee request to extend the required unpaid lunch or meal period under the expanded maxiflex FWS for COVID-19?**

Yes, employees may request an extended unpaid lunch or meal period. The length of the extended unpaid lunch or meal period will be approved by the first-line manager, and must be a minimum of 30 minutes, and the tour of duty must be completed within the flexible time bands of 6 a.m. to midnight.

12. **How many hours of pay does an employee receive on a holiday when working expanded maxiflex FWS for COVID-19?**

Pursuant to 5 USC Section 6124, maxiflex employees receive eight hours of pay on a holiday regardless of the number of hours in the employee’s scheduled tour of duty on that day.

13. **What if employees on a swing or night shift are interested in the expanded maxiflex schedule for COVID-19? How will this affect their night pay differential entitlements?**

If the employee’s manager determines that their swing or night shift employee can perform their duties under the expanded maxiflex schedule for COVID-19, there will likely be a loss of night pay differential.

Employees on a swing or night shift are typically entitled to night differential as their regular work must be completed (required by management) between 6 p.m. and 6 a.m.

14. **Those working under the expanded maxiflex FWS for COVID-19, are voluntary electing to work hours within established flexible time bands (6:00 am to midnight). When an employee under this work schedule chooses to work during the hours of 6 p.m. and midnight, they are not entitled to night pay differential as they are provided 8 or more hours (from a combination of flexible time bands plus core hours) to schedule their tour of duty between 6:00 a.m. and 6:00 p.m. My manager has expanded the flexible time bands from midnight to 5:59 a.m. for the purpose of earning credit hours. Am I entitled to night pay differential?**

An employee may not receive night pay differential for credit hours that are earned or used at night under 5 USC 6123.
15. Can you provide a sample scenario and examples of the expanded maxiflex schedule for COVID-19?

Due to COVID-19, Pat needs to tend to caregiving issues in the middle of the work day. Pat requests to change to expanded maxiflex to have more flexibility to balance work and personal needs. Pat's manager establishes the core hours to be from 10-11:00 a.m. each day. Example 1: Pat asks to work from 6 a.m. to 11 a.m. and then requests an extended meal period from 11 a.m. to 4 p.m. to attend to caregiving responsibilities. Pat returns to work at 4 p.m. and works the remaining three hours in the eight-hour tour of duty from 4 p.m. to 7 p.m. Then, anticipating the need to provide additional childcare later in the week, Pat requests to earn 4 credit hours (from 7 p.m. to 11 p.m.).

Example 2: Pat, on expanded maxiflex, decides to work 10 hours on Monday through Thursday, and Friday is Pat's regular day off. Pat's spouse gets called in for an extra shift at the hospital next Monday and Tuesday, and Pat must now perform childcare responsibilities on those days. Pat could earn up to 12 credit hours on the regular day off, and Saturday or Sunday, for use on the following Monday and Tuesday.

Example 3: Pat, on expanded maxiflex, needs flexibility in start times each morning due to the spouse's work in health care and that the spouse may be called in on short notice. Pat glides in at 6:30 a.m. on Monday, 7:30 a.m. on Tuesday, and starts at 8 a.m. the rest of the pay period.

16. Does this new expanded maxiflex FWS for COVID-19 preclude other options such as weather and safety leave or emergency sick leave?

No, this new schedule is being offered in addition to other COVID-19 flexibilities.

17. Are flexible work schedules available for executives?

Yes, there are two approved flexible work schedules for the executives, the variable work schedule and the gliding work schedule.