

HUMAN RESOURCES INVESTMENT FUND (HRIF) PROGRAM GUIDELINES & INSTRUCTIONS

Eligibility/General Information

1. To be eligible, employees must complete their probationary year and have a current performance appraisal of at least fully successful to participate.
2. We will distribute Program instructions, including the opening and closing date for applying to the program, program guidelines, and instructions on how to apply, and employees will receive notification of selection or non-selection.
3. Employees will have no more than two (2) opportunities per fiscal year to apply for HRIF dollars.
4. An employee must provide a completed [HRIF Application](#) and a signed [SF-182](#) for **each course** that they are applying for. The dollar amount you request should reflect the cost of the course(s), book(s), and required fees. When the actual costs are not yet available, potential increases must be included at the time of application.
 - **Employees must select and apply for all courses during the HRIF open enrollment period. Any requests made after the open enrollment period closes will not be considered.**
 - **Non-attorneys are eligible up to \$3000. Attorneys are eligible up to \$1500.**
 - **Once approved, the dollar amount will not be increased at a later time.**
5. Only courses with a start date after January 1st will be accepted for review. No exceptions will be made for courses that start before January 1st.
 - Courses with a start date later than September 30th are subject to additional criteria. Generally, if the course is paid for before the end of the fiscal year and meets the following criteria, an employee is allowed to register for it:
 - The training meets a bona fide need of the current fiscal year.
 - Scheduling of the course(s) must be beyond the agency's control.

e.g., the course is only offered once a year by one vendor.
 - The time between procurement and performance must not be excessive.

e.g., if a course starts after September 30th, please contact the Associate Chief Counsel (Finance & Management) to review the situation and provide guidance.

If you have questions or are uncertain about whether your program meets these criteria, please contact HRIF@irscounsel.treas.gov

If your program does not meet these criteria, please consult your business unit about funding by alternative means.

Examples of Courses that are Eligible for HRIF dollars

1. Employees may take outside education job-related courses on their own time and outside their normal tour of duty. Employees also may receive up to twenty-four hours of administrative leave per calendar year for actual course time spent in CLE courses (as explained in Article 12, Section 6B of the union contract) or for courses which receive HRIF dollars, provided that the actual course time occurs during the employee's regularly scheduled tour of duty. Administrative leave may only be given for actual course time. Employees will not receive administrative leave for the purpose of studying for such courses or travel to or from such courses.
2. The types of courses that are eligible for HRIF dollars include, but are not limited to, the following:
 - CPA review courses;
 - LL.M. courses;
 - Courses in tax law or other job-related legal courses, which can include continuing legal education (CLE) courses;
 - Paralegal courses;
 - Automation or computer courses such as WORD, Excel, etc.;
 - Organization skills or time management courses;
 - Courses on presentation skills;
 - Courses in data analysis; and
 - Secretarial skills courses.
3. The types of courses that are NOT eligible for HRIF dollars include, but are not limited to, the following:
 - Foreign language courses;
 - Craft courses;
 - Courses largely outside your position at Chief Counsel, for example psychology courses or nuclear engineering.

Funds

1. HRIF is designed to pay for the cost of tuition and materials, such as textbooks and workbooks. Expenses that are not paid by HRIF include general office supplies, parking, or exam/certification costs, which are the responsibility of the student. Make sure you include all costs within the amount requested, including shipping cost, tax, textbook fees and purchase card fees.
2. Should other funding become available to pay for a course (prior to or after you take the course), you won't be entitled to HRIF dollars or if HRIF dollars were already paid and you receive other funding, you will have to repay that amount back to the organization.

e.g., you register for a course that costs \$1000 and receive \$1000 through

HRIF. You then receive an additional \$500 for the same course through a Pell Grant. Your total amount received (\$1500) exceeds the total cost of the course (\$1000). In this case, you would be required to return \$500 you received through HRIF. *(The example here is not exhaustive and does not reflect every possible situation or outcome. Please contact the Planning and Finance Division to review the situation and provide guidance.)*

3. The Office of Chief Counsel will pay the cost of each approved course, as the budget permits, with a yearly limit of \$1500 per applicant for attorneys and \$3000 per applicant for non-attorneys. Employees are not permitted to spend money beyond their individually approved amount, nor are they permitted to pay for courses or costs not specifically approved. Employees who are still in their 1st year (probationary period of employment) are not eligible to apply.
4. Employees are responsible for travel or other costs such as parking, mileage, childcare, tests, general supplies (such as pens or paper), Internet Service Provider fees, computer hardware purchases, and/or rentals associated with training. Adjustments to increase the approved funding amount are not allowed after acceptance into the program.
5. If you register for a course before receiving the funding confirmation approval email, you are responsible for any costs incurred. **If you pay for anything in advance, regardless of approval, you will not be reimbursed.**

NOTE: All approved HRIF courses will be automatically entered into the STETS process by the Budget Office.

FOR BARGAINING-UNIT ATTORNEYS (Per Union Contract Article 26, Section 4:C:5)

1. For attorneys, first priority will be given to courses in tax law or job-related legal education courses.
2. Second priority will be given to other courses which relate to or support the mission of the Office.
3. Funding is limited to \$1,500 per person per year.

FOR BARGAINING-UNIT NON-ATTORNEY PROFESSIONALS, ADMINISTRATIVE, AND SUPPORT STAFF (Per Union Contract Article 26, Section 4:C:4&6)

1. At least 50% of the HRIF dollars will be available for clerical support employees and non-attorneys.
2. For clerical support employees and other non-attorneys, first priority will be given to courses that directly relate to the applicant's current position.
3. Second priority will be given to courses that relate to a position within the Office for which the applicant could reasonably expect to develop the skills to be competitive (such as paralegal or Office Manager).
4. Funding is limited to \$3,000 per person per year.

Second HRIF Run

Depending on the availability of the funding, HRIF might be available a second time during the year. If it is available, some limitations apply:

1. If an employee has applied and been approved during the first round of

- HRIF, he will only be considered for the remainder of the funding from his thresholds: for example, if Person A (non-attorney) applied for the first round of HRIF and was approved for a class (or classes) totaling \$1,200 and then decided to apply for the second round of HRIF, he will only be considered for \$800.
2. If an employee has exhausted his threshold during the first round of HRIF, he will not be approved for a course during the second round of HRIF: for example, if Person B (attorney) applied for the first round of HRIF and was approved for a class (or classes) totaling \$1,000 and then decided to apply for the second round of HRIF, his request will not be approved.
 3. If an employee did not apply for the first round of HRIF, then he would have his full threshold (\$1,500 for attorneys and \$3,000 for non-attorneys) to use during the second round of HRIF.

Application Instructions

1. Complete the following sections on the [SF-182 form](#), including the required signatures:
 - Section A: 1-11; 14-17
 - In question 2 applicants must list their assigned SEID instead of social security number.
 - Section B: 1a – 4
 - Section C: 1a – 1c
 - Section D: 1a – 1e
 - If you are applying for training that exceeds 80 hours, you must complete a Continued Service Agreement (located on Page 4 of the SF-182).
 - Section D: 1a – 1e
 - **Have your immediate supervisor sign sub-section 1d.**
2. Save an electronic version of the signed [SF-182 form](#). You will need to email it with your application.

NOTE: If you are applying for multiple courses, you must submit a separate [HRIF Application](#) and [SF-182 form](#) for each course as well as prioritizing those requests during the application process.

3. Fill out the HRIF 2024 Application form as follows:
 - A. Employee Information
 - i. All fields are required.
 - ii. Applicant Name
 - iii. SEID
 - iv. Administrative Officer/Office Manager
 - v. Performance Appraisal of at least Fully Successful to Participate
 - vi. Manager Discussion and Approval
 - B. Course Information
 - i. All fields are required.
 - ii. Name of Course
 - iii. Course Cost

1. If cost information is not yet available at the time of application, you should estimate both tuition and book costs, making sure to allow for any annual increases.
- iv. Course Start & End Dates
- v. Use the “**Statement of Interest and Course Benefits**” field to outline your reasons for requesting this particular course.
 1. Attorneys: Briefly describe the relationship of the course to your work; OR, briefly describe how the course relates to or supports the mission of the Office.
 2. Non-attorneys: Briefly describe how the course relates to your current position; OR, briefly describe how the course relates to a position within the Office for which you could reasonably expect to develop the skills to be competitive (such as paralegal or Office Manager).
- C. Email your completed 2024 HRIF Application and SF182 to HRIF@irscounsel.treas.gov. If you have multiple applications, please submit all applications and SF182s in one email.
 - i. For multiple applications, please include a ranking of your priority levels for the courses in the body of your email.

Approval Process

1. The Associate Chief Counsel (Finance & Management) will review all HRIF requests and determine which requests will be approved. All HRIF applicants will receive an email either confirming or denying their request. If the course is approved, you will receive instructions on how to proceed.
2. Applicants will be contacted by their cardholders and/or administrative officers to complete registration and payment of the approved course(s) after receiving the confirmation approval email. Please contact your administrative officers/office managers if you do not hear from your cardholder. The HRIF program manager(s) do not process registrations or payments. If the vendor does not accept credit card payments, please refer to the [alternate instructions](#).
3. **Do not register or pay** for course(s) until you receive the confirmation approval email from HRIF.
4. If the vendor charges a fee for credit card payment, please send this information to HRIF@irscounsel.treas.gov as soon as possible. If the amount does not exceed \$100, the increase (even if it is above the limit) will be approved. If the amount exceeds \$100, then HRIF authorizing officials will look at your case and will notify you of their decision.

Withdrawal of an Application

The following are guidelines should you wish to withdraw an application.

1. As soon as you wish to withdraw your application please send an email to HRIF@irscounsel.treas.gov or direct your message directly to Holly McAloney.
2. If you wish to withdraw an application and never registered for the course, then you are allowed to use the funding for a comparable course (**as long as it concludes in the current calendar year and payment for the new course is completed before September 30th.**) The cost of the new course must be below or identical to the originally approved amount.
3. If you wish to withdraw an application and have already registered and paid for the course, then you must work with your card holder and contact the vendor to see if a refund is possible. If a refund is not possible and you decide not to attend the course, then you must pay back the exact amount that was paid on your behalf.
4. If you wish to withdraw an application and have already registered and paid for the course, but could not attend due to a health issue (or another issue out of your control), please contact your manager and with your manager's approval fill out the waiver request form and email it to HRIF@irscounsel.treas.gov and Holly.A.McAloney@irscounsel.treas.gov. Your case will be reviewed and you will be notified of a decision to waive your repayment of debt.
 - a. Some of the examples for an approved waiver are, but not limited to:
 - i. An illness;
 - ii. A family emergency;
 - iii. Jury duty.
 - b. Prior to filling out the waiver form, see if it will be possible to reschedule the course for a different time.

Completion of Your Course

After you complete the course, you must provide the final cost and email documentation (e.g., transcript or certificate of completion) to HRIF@irscounsel.treas.gov.

1. Documentation includes **Certification of Completion** and/or **proof of grade**.

NOTE: For graded courses, employees must receive at least a **“C” or “Pass”** (for courses that are graded pass or fail) to be eligible for consideration in future years for HRIF dollars.

Questions

If you have any questions regarding the Human Resources Investment Fund, please contact: HRIF@irscounsel.treas.gov. This link ([HRIF Website](#)) will take you to the HRIF webpage.