

## IRS FAQs UPDATED ON OR AFTER 3/31/2020

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## **FAQs Listed Below Were Updated between 12/15 and 1/15**

### **Is getting the vaccine mandatory?**

The IRS does not mandate that all employees get vaccinated. According to the CDC, experts continue to conduct more studies about the effect of COVID-19 vaccination on severity of illness, as well as its ability to keep people from spreading the virus. Vaccinated individuals can still catch and carry the virus because it takes time for the body to build protection after any vaccination. COVID-19 vaccines require two shots and may not provide protection until a week or two after the second shot.

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### **If an employee gets the vaccine, should they notify their manager?**

If you get the vaccine, you are not required to notify your manager and provide documentation.

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### **My manager just informed me that I can get the shot; do I have to get it right away?**

It's best to get the vaccine as soon as you are notified. The IRS cannot guarantee availability, since each state's supply differs.

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### **What do I do if I experience side effects from the vaccine?**

When dealing with any side effects from getting the vaccine, you should review the COVID-19 CDC Factsheet.

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### **Will employees get special time off to get the vaccination?**

No. You will not be granted administrative time to travel from your home location (where you're full-time teleworking or working from home due to the evacuation orders) to any POD, pharmacy or physician for a vaccine shot.

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## Will employees need to wait to receive the second vaccination shot before they are allowed to come into the office?

Workspace safety protocols apply for employees who need to enter the office, regardless of their vaccination status.

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## Will IRS receive the vaccine to conduct onsite vaccinations?

IRS Health Clinics will not carry a supply of the COVID-19 vaccine.

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## Will special exceptions continue to be made for child and elder care after employees have been vaccinated?

Vaccinated employees who have been asked to return to work, and have child or elder care concerns, should speak with their manager.

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## Will the same safety protocols in workspaces continue to be in place, even after employees are vaccinated?

Workspace safety protocols will remain in place until further notice.

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## Caring for school aged children

Employees may request annual leave, other paid time off (e.g., previously earned compensatory time off, credit hours), leave without pay, or advanced annual leave if unable to report to their worksite due to caretaker responsibilities. Employees may also request the expanded maxiflex FWS (PDF) for COVID-19 if their children need care relating to COVID-19.

Advanced annual leave may be granted at managerial discretion if an employee is on a permanent appointment and has served for more than 90 days. Employees do not have a right to advanced annual leave and should save their accrued annual leave to cover both planned and unplanned absences.

The amount of advanced annual leave may not exceed the amount that would be earned prior to the employee's separation or by the end of the current leave year, whichever comes first. Reminder: Advanced leave incurs a debt which must be repaid by future leave accruals or a cash repayment. The request and use of advanced annual leave serve as the employee's commitment to repay the debt. See IRM 6.630.1.6 and the National Agreement, Articles 32 and 34, for more information on advanced leave.

In addition, limited excused absence for caregiving responsibilities is available for evacuated employees through March 31, 2021, or upon lifting of an employee's evacuation order, whichever occurs first. See Interim Guidance Memorandum HCO-06-1220-0028 (PDF) for eligibility requirements and additional information.

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## Leave options for campus employees not eligible to telework, but need to provide child or family care

Employees may request annual leave, other paid time off (e.g., previously earned compensatory time off, credit hours), leave without pay, or advanced annual leave if unable to report to their worksite due to caretaker responsibilities.

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## Confirmed exposure by employee or family member

An employee who is symptomatic (ill) or who is receiving a medical examination or treatment may request to use sick leave, other types of leave or paid time-off as appropriate.

If using sick leave for general family care, there is a limit of 104 hours for family care and bereavement purposes and a limit of 480 hours for care of a family member with a serious health condition per leave year. There is no limit to the amount of accrued sick leave that may be used for self-care. See IRM

6.630.1, Absence and Leave, and National Agreement, Article 34, for more information including how to request and use sick leave.

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## Suspected exposure to COVID-19

If you are experiencing symptoms of COVID-19, you may request sick leave, advanced sick leave, annual leave, advanced annual leave, leave without pay (LWOP) or other paid time off. If you are not sick or symptomatic with COVID-19, you cannot use sick leave, but may request annual leave, advanced annual leave, LWOP or other paid time off. See IRM 6.630.1, Absence and Leave, and National Agreement, Articles 32 and 34, for more information including how to request and use sick leave.

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## Employees may not have childcare or dependent care options

Employees may request the expanded maxiflex flexible work schedule that is available for those with caregiving responsibilities. See Interim Guidance Memorandum HCO-06-0620-0012 (PDF) for details.

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## Cannot report back to work due to child or dependent care issue

The IRS is required to follow government-wide OPM guidelines (PDF) on this issue, which do not allow weather and safety leave to be approved based on child or dependent care needs. Employees may request the expanded maxiflex flexible work schedule that is available for those with caregiving responsibilities. See Interim Guidance Memorandum HCO-06-0620-0012 (PDF) for details.

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## Returned to Work but Cannot Report due to Illness

Employees directed back to work who are ill should not report to work. Employees have leave options such as requesting sick leave, annual leave or other paid time off. Note that weather and safety leave may not be substituted for sick leave or other forms of personal leave.

## Steps to take if you test positive for COVID-19

### ***Asymptomatic and duties require reporting to a building***

- Self-quarantine per CDC guidelines.
- Notify your manager of your diagnosis if you reported to your POD within 14 days of testing positive. Managers will take steps to notify pertinent parties.
- Employees who are asymptomatic (have no symptoms) or pre-symptomatic (not yet showing symptoms) but have tested positive for SARS-CoV-2 infection should also isolate and follow CDC-recommended steps. Employees should not return to work until the criteria to discontinue home isolation are met, in consultation with healthcare providers.

Review your leave options.

### ***Asymptomatic and working remotely***

- Self-quarantine per CDC guidelines.
- Notify your manager of your diagnosis if you reported to your POD within 14 days of testing positive.

Managers will take steps to notify pertinent parties.

### ***Experiencing minor symptoms and working remotely***

- Self-quarantine per CDC guidelines.
- Notify your manager of your diagnosis if you reported to your POD within 14 days of testing positive.

Manager will take steps to notify pertinent parties.

### ***Experiencing major symptoms and unable to work***

- Self-quarantine per CDC guidelines.
- Notify your manager of your diagnosis if you reported to your POD within 14 days of testing positive. Manager will take steps to notify pertinent parties.
- Review your leave options (pdf).
- Notify your manager of your ability to return to work.

### ***Testing positive while on leave***

- Self-quarantine per CDC guidelines.
- Notify your manager of your diagnosis if you reported to your POD within 14 days of testing positive.

Managers will take steps to notify pertinent parties.

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## How Do I Return a SmartID? Retirement or other Separation

Mail the returned SmartID to the credentialing site based on your employee's POD and return it to your nearest HSPD-12 SmartID Credentialing Station.

If you need to mail it from home, and don't know how, you may sign up for Campus Ship. First, consider whether someone on your staff already has access and can make a label and email it to the party that needs it. You may need to email it to a personal email address so the employee can print it at home.

Properly wrapped SmartIDs can also be sent traceable mail via the United States Postal Service (USPS) Always use Form 3210

More Questions? Visit ICAM or Contact us at \*FMSS ICAM SmartID.

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## FMSS takes necessary steps when suspected COVID-19 contamination of workspaces is reported

The IRS follows CDC and EPA guidance on cleaning and disinfecting areas to help fight the spread of COVID-19 in our workspaces. Cleaning and disinfection routines are expected to reduce the risk of viral transmission from non-porous surfaces in our offices and facilities.

When FMSS is notified that an employee has been determined to be a confirmed or presumed positive COVID-19 case and the employee has entered an IRS space within the past seven calendar days, FMSS implements an elevated cleaning process for areas that have been or may have been affected. Custodial staff clean all high-contact, solid surfaces in the affected areas so that they're free of any visible contamination. High-touch surfaces are then treated with an EPA disinfectant specifically approved for use against the COVID-19 virus. The disinfectant may be applied with a wipe, spray or aerosol so that solid surfaces are visibly moist.

Only EPA-approved disinfectants that kill the virus are used in IRS facilities. Some of these disinfectants have stronger odors than others. However, all odors will dissipate after the appropriate drying time. Please note that after FMSS implements an elevated cleaning process, affected areas may not look neater or more organized. The elevated cleaning only disinfects non-porous surfaces that may harbor viable virus.

If the facility or the affected areas haven't been occupied for more than seven days, the virus isn't expected to be viable, so elevated cleaning isn't necessary. Contact your local FMSS Facility Manager if you need more information.

## Excused absence for caregiving responsibilities during COVID-19

### **Overview**

Effective October 13, 2020, managers were given discretionary authority to grant up to 20 hours of excused absence per pay period to evacuated, telework-eligible employees with home caregiving responsibilities during COVID-19 that prevent the accomplishment of work. See new Interim Guidance (IG) HCO-06-1220-0028 (.pdf) for details. This authority expires upon the lifting of an individual employee's evacuation order, or by March 31, 2021, whichever occurs first.

### **Eligibility**

This excused absence is available only if, after all reasonable scheduling flexibilities are exhausted, an evacuated employee is unable to complete their tour of duty because:

- 1.The employee has a child or children living in their home who attend an elementary or secondary school that is either closed or operating virtually due to the COVID-19 pandemic;
- 2.The employee has a younger child or children living in their home who are not of school age and normal childcare arrangements are not in effect due to the COVID-19 pandemic; or
- 3.The employee has other family members (for example, adult child with special needs or elderly parent with special needs) in the home who require care and supervision because of mental or physical disability and other caregivers are not available due to the COVID-19 pandemic.

See IG HCO-06-1220-0028 (.pdf) for definitions pertaining to “child or children” and “family member.”

Excused absence granted under this policy is not for employees in nonpay, or nonduty, status (such as extended leave without pay or furlough). The policy is intended to provide some relief to those employees working and attempting to balance work responsibilities with caregiving responsibilities during COVID-19.

### **Scheduling flexibilities**

Work scheduling flexibilities include, but are not limited to, expanded maxiflex, emergency paid sick leave (EPSL), and other alternative work schedules (AWS) schedules. Employees should consider these flexibilities, but are not required to use them, if they are not reasonable. There is an expectation that employees make a sincere effort to accomplish their tour of duty using the flexibilities available to them.



The Employee Profile screen in SETR identifies the type of work schedule approved for an employee. Employees on maxiflex and expanded maxiflex have maxiflex noted under AWS Schedule. EPSL is limited to a total of 80 hours for a full-time employee and expires December 31, 2020. EPSL used to care for others is paid at 2/3 an employee's regular rate of pay. See IG HCO-06-0420-0007 (.pdf) for additional information. Balances can be verified in SETR. The balance of hours appears at the bottom of the Employee Leave Balances screen and is entitled COVID-19 remaining.

There may be situations where, despite best efforts, the available scheduling flexibilities still do not provide the needed relief. Managers will make case-by-case determinations, based on individual circumstances and available business unit scheduling flexibilities, to ascertain if all reasonable scheduling flexibilities were exhausted prior to granting excused absence.

### ***School criteria***

To be eligible based on having a school age child or children, the school must be closed for in-person learning on days excused absence is requested. Excused absence may not be provided for periods of time when the school is open, and parents choose for the child to remain home. Likewise, excused absence may not be provided for periods when normal childcare arrangements are in effect for younger children.

### ***How to request excused absence***

Employees must contact their manager in advance and request this excused absence in writing. See IG HCO-06-1220-0028 (.pdf) for specific details on what information must be provided. There is an optional request and approval format attached to the memorandum that may be used as a tool to facilitate and document these requests.

### ***Time and attendance***

Excused absence granted under this policy is posted to Time and Attendance Code 990-85580, Administrative Leave for Caregiving Responsibilities due to COVID-19. This excused absence must be requested, and approved in advance, and must meet all the requirements as outlined in IG HCO-06-1220-0028 (.pdf). It may not be provided retroactively.

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## **FAQs Listed Below Were Updated between 11/4 and 12/14**

### **Contact tracing inquiries about work contacts**

If a contact tracer reaches out to you because of work-related interactions, refer the question to Privacy, Governmental Liaison and Disclosure (PGLD) for guidance before you disclose any information about taxpayers or employees. Take the following actions:

1. Tell the contact tracer, "Since this is related to work, I must keep it confidential. I'm not sure what I legally can tell you, so I need to check and get back to you."
2. Ask for a call-back number.
3. Send an encrypted email explaining the situation to PGLD at \*Privacy, with COVID-19 Contact Tracing in the subject line. PGLD will provide you with a response, usually within one business day. This applies to all contact tracers, regardless of whether the contact tracer is affiliated (as an employee or contractor) with a federal, state or local government health office, other government office or private enterprise.
4. Respond to the contact tracer based on the PGLD advice.

Note: For personal contacts not related to work, you don't need to email PGLD.

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### **Disposal and destruction of waste material containing Personally Identifiable Information (PII) or Sensitive but Unclassified (SBU) data**

The office of Privacy Governmental Liaison and Disclosure and Facilities Management Security Services are aware of the challenges that working from home poses in terms of protecting Personally Identifiable Information (PII) or Sensitive but Unclassified (SBU) and tax information and recommends the following important reminders for all IRS employees in telework status:

- Under no circumstances can employees:
  - Burn paper with PII or SBU data and information at their telework location.
  - Use non-government equipment (such as shredders) to process IRS data.
- While teleworking, employees:
  - Must coordinate with their managers BEFORE going into the office briefly for certain tasks and follow the procedures in place.
  - Must bring paper with SBU data into the office for proper disposal.
  - Must keep paper with PII and SBU data secure until such time, in a locked receptacle.

- While it is not necessary to transport paper with PII and SBU data to the office for disposal and destruction in a locked receptacle, you must still be careful to protect it during transit.
- Limit the printing of SBU data only to what is necessary to do your work to avoid situations of paper piling up.

### ***References***

You can find IRS privacy policy on disposal and destruction of paper with PII and SBU in the following sections of IRM 10.5.1:

- 10.5.1.6.9, Disposition and Destruction
- 10.5.1.4.1(h), Employees/Personnel responsibility
- 10.5.1.6.7.5, Printing

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## **Purchasing stamps**

This guidance is an exception to the standard procedures for ordering Postage Stamps. These procedures should be followed for the duration of the national state of emergency that relates to Coronavirus (COVID-19).

Policy and Guidance related to ordering Postage Stamps is found in IRM 1.22.4, Mail and Transportation Management, Postage Accountability and Reporting Requirements (PDF).

In the event of a natural disaster or national emergency it is permissible for a supply of postage stamps to be ordered. The ordering and use of these stamps is intended only for the duration of the disaster/emergency. Offices are required to contact the Distribution Requirements Branch (DRB) for pre-approval of any order that exceeds \$600 by emailing \*W&I M&P Postal-Mail Services.

NOTE: USPS Stamp Fulfillment Center will fulfill the stamp orders with Commercial Forever Stamps. The ordering office is responsible for monitoring and ensuring all commercial stamps are being used for "Official Government Use" only.

Ordering Procedures:

1.Complete the most current USPS PSForm 17-G, Federal Agency Stamp Requisition

- Federal Agency: Internal Revenue Service
- Agency Code: 218
- Agency Cost Code: 67039 for postage stamps

2.Requestor:

- Email or fax the completed Federal Agency Stamp Requisition to the address included in “6” on the left side of the Form, and
- Email a copy of the Form PS 17-G to \*W&I M&P Postal-MailServices
- Upon receipt of the postage stamps, the Local Point of Contact (or designee) must prepare Form 10580-A, Postage Purchase/Expenditure Report and:

- Send a copy to Beckley Finance Center within five business days. The form can either be emailed or faxed to the Postage Technician at:

- IRS/Beckley Finance Center  
Attn: Postage Technician Government Payables Unit
- Email: [cfo.bfc.postage.expense.submissions@irs.gov](mailto:cfo.bfc.postage.expense.submissions@irs.gov)
- Fax: 855-780-9044

- Send the following to Postal& Transport Policy via email to: \*W&I M&P Postal-Mail Services

- Form 10580-A,
- PS Form 17-G
- USPS packing slip

***Additional Information:***

- The limit for stamp orders is \$600 per order and a maximum of two orders per month. There is a \$40 minimum per order per office.
- Standard delivery time is 7-10 business days. For orders not received within that time frame, contact the USPS StampFulfillment office at 800-782-6724 to obtain a status.
- Please use the current Form 10580-A, Postage Purchase/Expenditure Report at the link provided below.
- Only order the number of stamps that can be used. These stamps may not be returned to the USPS.

***References:***

IRM 1.22.4 - 1.22.4.4 Postage Cost Accountability Reporting Requirements for IRS Offices

Ordering Postage Stamps – <https://publish.no.irs.gov/mailtran/postordr.html>

Form 10580-A, Postage Purchase/Expenditure Report –  
<http://publish.no.irs.gov/cat12.cgi?request=CAT1&catnum=25208>

Published On: 11/10/2020

## **FAQs Listed Below Were Updated between 10/16 and 11/3**

### **Continuing to telework under the directive to work from home (evacuation order)**

Under the directive to work from home (evacuation order), you should work from home if you have portable job duties, even if you do not have a telework agreement, unless your manager directs you into the office.

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### **Credit hour maximum carryover during COVID-19**

Full-time employees on flexible work schedules cannot carry over more than 24 credit hours from a biweekly pay period to a succeeding biweekly pay period. That number is prorated for part-time employees. This is a statutory limitation (5 USC Section 6126).

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### **Reporting time while under evacuation order**

Employees should coordinate with their managers to ensure they remain as productive as possible. Work time is posted to regular work time and attendance codes as directed by the business unit. In cases where the manager does not have work to assign an evacuated employee, the manager may provide weather and safety leave to that employee for the affected hours. If your office is closed, post weather and safety leave for this purpose to OFP Code 990-59514. If your office is open, and you are not directed into the office by your manager, post weather and safety leave for this purpose to 990-59513.

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### **Temporary power or internet outages**

In cases of temporary power or internet outages that occur while employees are under evacuation and required to work from home, if there is no work that can be assigned due to the outage and the post of duty is closed, then the employee may be provided weather and safety leave (posted to 990-59514) for the affected hours. If the post of duty is open, but the employee is not directed to report, then the manager may provide weather and safety leave (posted to 990-59513) for the affected hours.

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## Reporting time under the Families First Coronavirus Response Act (FFCRA)

During the COVID-19 outbreak, work with your manager to request and consider leave options under the Families First Coronavirus Response Act (FFCRA), which may provide up to a combined total of 80 hours of emergency paid sick leave to care for yourself or others. See Interim Guidance Memorandum HCO-06-0420-0007 (PDF) for additional information, including time and attendance posting instructions.

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## Leave options for campus employees not eligible to telework, but need to provide child or family care

Employees are entitled to up to 80 hours of emergency paid sick leave to care for others, including children whose school or childcare facility is closed due to COVID-19, during COVID-19 if they meet specific criteria, outlined in Interim Guidance Memorandum HCO-06-0420-0007 (PDF). Please note that this authority expires December 31, 2020, and that employees will only receive two thirds of their regular rate of pay for care of others, and compensation cannot exceed \$200 per day or \$2,000 total over the 80-hour period. Employees may also request leave, other paid time off (e.g., previously earned compensatory time off, credit hours), leave without pay, or advanced leave if unable to report to their worksite due to caretaker responsibilities.

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## Employees on maternity leave or other preapproved leave (paid or unpaid)

Employees may not receive weather and safety leave for hours during which they are on other preapproved leave (paid or unpaid) or paid time off (5 CFR 630.1606(c), which may include leave used for maternity purposes

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## Increased-risk non-telework employees

Non-telework employees at increased risk of severe illness from COVID-19 (CDC guidelines) may be provided weather and safety leave (WSL) rather than reporting to the office. The employee must provide appropriate medical documentation from a licensed healthcare professional that validates the employee is at increased risk per CDC guidelines. Employees can request WSL by submitting this medical documentation to their manager along with (1) optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or (2) other documentation (e.g., email). See the National Agreement, Article 36, and IRM 6.630.4.5, Weather and Safety Leave, for additional information. WSL is granted on a case-by-case basis, and if approved for this purpose, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

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## Sick leave to care for children due to school closure

Sick leave may only be used to care for a sick family member. Employees are entitled to up to 80 hours of emergency paid sick leave to care for others, including children whose school or childcare facility is closed due to COVID-19, during COVID-19 if they meet specific criteria, outlined in Interim Guidance Memorandum HCO-06-0420-0007 (PDF). Please note this authority expires December 31, 2020, and that employees will only receive two thirds of their regular rate of pay for care of others, and compensation cannot exceed \$200 per day or \$2,000 total over the 80-hour period. The option to use earned annual leave, advanced annual leave, accrued credit hours, accrued compensatory time off, are also available for this purpose.

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## Lunch and breaks requirement

Employees may not extend a lunch period by taking a break prior to or immediately following lunch because the break is considered part of their compensable workday (Comp. Gen B-190011). See IRM 6.610.1.2.5(4) for more information.

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## Suspected exposure to COVID-19

Carefully read Interim Guidance Memorandum HCO-06-0420-0007 (PDF) to determine whether you are eligible for up to 80 hours of emergency paid sick leave due to experiencing COVID-19 symptoms and seeking a medical diagnosis. Note this authority expires December 31, 2020, and that you are subject to

daily and total compensation maximums when using this type of leave. If you are experiencing symptoms of COVID-19 but are not seeking a medical diagnosis, you may request sick leave or any other accrued leave or other paid time off. If you are not sick or symptomatic with COVID-19, you cannot use sick leave, but may request annual leave, advanced annual leave, LWOP, or other paid time off. See IRM 6.630.1, Absence and Leave, and National Agreement, Article 34, for more information including how to request and use sick leave.

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## Non-telework employees required to be in the office who are pregnant

Non-telework employees required to be in the office who are pregnant may request weather and safety leave (WSL) rather than reporting to the office. The employee must provide appropriate medical documentation from a licensed healthcare professional that validates the employee is at increased risk per CDC guidelines. Employees can request WSL by submitting this medical documentation to their manager along with (1) optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or (2) other documentation (e.g., email). See the National Agreement, Article 36, and IRM 6.630.4.5, Weather and Safety Leave, for additional information. WSL is granted on a case-by-case basis, and if approved for this purpose, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

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## Position requires employee to work in the office, they are unable to telework, and there are local travel restrictions due to COVID-19

OPM, in consultation with the Department of Justice, has determined that none of the travel restrictions issued to date restrict the ability of federal employees from travel necessary to perform official functions. If the worksite is in a jurisdiction subject to restrictions and an employee has concerns about their safety during local commuting, they should contact their manager to determine what steps can be taken to mitigate those concerns.

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## Work-related exposure

If you to return to an IRS office, contract COVID-19, and confirm you have contracted COVID-19 from the workplace, you may consider filing a claim with the Office of Workers' Compensation Programs (OWCP) and follow appropriate procedures (see Filing a Claim). You may request to use emergency paid sick leave under the Families First Coronavirus Response Act through December 31, 2020, sick leave, other types of leave, or paid time off, as appropriate. If you are otherwise sick or receiving a medical



examination or treatment (not COVID-19 related), you may request to use sick leave, other types of leave, or paid time-off as appropriate. If your family member is sick or receiving medical examination or treatment (not COVID-19 related), you may request sick leave for general family care, or other types of leave, or paid time off, as appropriate.

If the employee has no leave available, supervisors are authorized to approve requests for advanced leave or leave without pay in certain circumstances.

For further information, please reference the Reopening the IRS: HR Flexibilities document (PDF).

When an employee opts not to take leave and they do not have portable work, a supervisor may find it appropriate to enforce the employee's use of leave. See Office of Personnel Management's Factsheet issued on March 3, 2020 (<https://www.opm.gov/policy-data-oversight/covid-19/fact-sheet-additional-guidance-in-connection-with-the-covid-19-emergency/>).

Supervisors should consult with their servicing LR Specialist before ordering enforced leave because enforced leave is an adverse action that imposes procedural requirements (i.e., advance notice, an opportunity to reply, the right to representation, and an agency decision) under the law. Enforced leave of 14 days or less may be subject to agency administrative grievance procedures or negotiated grievance procedures. In addition, enforced leave lasting longer than 14 days may be appealed to the Merit Systems Protection Board (MSPB) or potentially grieved under any applicable negotiated grievance procedure

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## Employees may not have childcare or dependent care options

Through December 31, 2020, employees may use up to 80 hours of emergency paid sick leave, paid at a reduced rate for childcare responsibilities. See Interim Guidance Memorandum HCO-06-0420-0007 (PDF) for details. Another flexibility is the expanded maxiflex flexible work schedule that is available for those with caregiving responsibilities. See Interim Guidance Memorandum HCO-06-0620-0012 (PDF) for details.

Published On: 11/2/2020

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## Weather and Safety Leave

### ***Employees at increased risk of severe illness due to COVID-19***

Weather and safety leave may be provided to employees who are prevented from safely traveling to or safely performing work at an approved location (including the telework site). This may include non-telework employees directed to return to work at their post of duty who are at increased risk of severe illness due to COVID-19 per CDC guidelines Employees must provide appropriate medical

documentation from a licensed healthcare professional that validates they are at increased risk. Employees can request WSL by submitting this medical documentation to their manager along with (1) optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or (2) other documentation (e.g., email). See the National Agreement, Article 36, and IRM 6.630.4.5, Weather and Safety Leave, for additional information. WSL is granted on a case-by-case basis, and if approved for this purpose, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

***Employee lives with someone who is at increased risk but is not at increased risk themselves***

Under these circumstances, weather and safety leave is not appropriate. An employee can use personal leave or other paid time off. If the employee participates in telework, the employee may request to telework rather than reporting to the office.

***Employee returned to work on specific days and directed to remain home on others***

Employees who are directed to remain at home for social distancing purposes and who are not able to telework may be provided weather and safety leave for periods they have no work that can be assigned.

Published On: 11/3/2020

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## Alternative Work Schedule Options

As IRS returns to regular operations, employees and managers are reminded of various work schedule flexibilities they may use to maintain productivity, health, and safety of our workforce (for example, by facilitating maintenance of social distance in the workplace and to assist IRS employees balance professional duties with caregiving and other responsibilities). See IRM 6.610.1.5.2, Alternative Work Schedules, the National Agreement Article 23, and Interim Guidance Memorandum HCO-06-0620-0012 (PDF), Expanded Maxiflex Flexible Work Schedule for Employees with Caregiving Responsibilities due to COVID-19, to find out what schedules may be available to you.

Published On: 11/2/2020

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## Returned to Work and Live with Someone Who is at Increased Risk

Employees who are directed back to work at the post of duty and concerned because they live with someone who is at increased risk for serious complications from COVID-19, may request personal leave or other paid time off (for example, weather and safety leave is not appropriate). If the employee participates in telework, the employee may request to telework rather than reporting to the office.

Published On: 11/2/2020

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## Returned to Work but Cannot Report due to Illness

Employees directed back to work who are ill should not report to work. Employees have leave options such as requesting sick leave, annual leave, or emergency paid sick leave under the Families First Coronavirus Response Act through December 31, 2020, if available to the employee. Note that weather and safety leave may not be substituted for sick leave or other forms of personal leave.

Published On: 11/2/2020

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## COVID-19 vaccine study

The agency's medical consultant has noted that there is no risk that an experimental vaccine will cause participants to contract COVID-19 and then transmit it to others in the workplace. It's anticipated that participants in COVID-19 clinical trials may miss some work hours if they develop side effects, for example, headaches, fever or a sore arm at the injection site. However, such instances can be addressed under current IRS leave policies (.pdf).

Published On: 10/29/2020

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## Availability and end date for expanded maxiflex

The expanded maxiflex will be available until terminated by the IRS Human Capital Officer.

Published On: 10/21/2020

## **FAQs Listed Below Were Updated between 9/23 and 10/15**

### **Excused absence for caregiving responsibilities during COVID-19**

#### ***Overview***

Effective October 13, 2020, managers may grant up to 20 hours of excused absence per pay period to evacuated, telework-eligible employees who have home caregiving responsibilities during COVID-19 that prevent the accomplishment of work. See Interim Guidance Memorandum HCO-06-0920-0020 (.pdf) for details. This authority expires upon the lifting of an individual employee's evacuation order or by December 31, 2020, whichever occurs first.

#### ***Eligibility***

This excused absence is available only if, after all reasonable scheduling flexibilities have been exhausted, an evacuated employee is unable to complete their tour of duty because:

- 1.The employee has a child or children living in their home who attend an elementary or secondary school that is either closed or operating virtually due to the COVID-19 pandemic,
- 2.The employee has a younger child or children living in their home who are not of school age and normal childcare arrangements are not in effect due to the COVID-19 pandemic or
- 3.The employee has other family members (for example, adult child with special needs or elderly parent with special needs) in the home who require care and supervision because of mental or physical disability and other caregivers are not available due to the COVID-19 pandemic.

#### ***Scheduling flexibilities***

Work scheduling flexibilities include, but are not limited to, expanded maxiflex, emergency paid sick leave (EPSL) and other alternative work schedules. Employees should consider these flexibilities but are not required to use them if they are not reasonable. There is an expectation that employees make a sincere effort to accomplish their tour of duty using the flexibilities available to them.

The Employee Profile screen in SETR identifies the type of work schedule approved for an employee. Employees on maxiflex and expanded maxiflex will have maxiflex noted under AWS Schedule.

EPSL is limited to a total of 80 hours for a full-time employee and expires December 31, 2020. EPSL used to care for others is paid at 2/3 an employee's regular rate of pay. See Interim Guidance Memorandum HCO-06-0420-0007 (.pdf) for additional information. Balances can be verified in SETR. The balance of hours appears at the bottom of the Employee Leave Balances screen and is entitled COVID-19 remaining.

There may be situations where, despite best efforts, the available scheduling flexibilities still do not provide the needed relief. Managers will make case-by-case determinations, based on individual circumstances and available business unit scheduling flexibilities, to ascertain if all reasonable scheduling flexibilities have been exhausted prior to granting excused absence.

### ***School criteria***

To be eligible based on having a school age child or children, the school must be closed for in-person learning on days excused absence is requested. Excused absence may not be provided for periods of time when the school is open, and parents choose for the child to remain home. Likewise, excused absence may not be provided for periods when normal childcare arrangements are in effect for younger children.

### ***How to request excused absence***

Employees must contact their manager in advance and request this excused absence in writing. See Interim Guidance Memorandum HCO-06-0920-0020 (.pdf) for specific details on what information must be provided. There is an optional request and approval format attached to the memorandum that may be used as a tool to facilitate and document these requests.

### ***Time and attendance***

Excused absence granted under this policy is posted to Time and Attendance Code 990-85580, Administrative Leave for Caregiving Responsibilities due to COVID-19. This excused absence must be requested and approved in advance and must meet all the requirements as outlined in Interim Guidance Memorandum HCO-06-0920-0020 (.pdf). It may not be provided retroactively.

Published On: 10/15/2020

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## **Public Transit Subsidy Program (PTSP)**

PTSP funding will remain available for all active participants. An active participant is someone currently using their benefit to commute to and from work (residence/POD) and/or who has recertified in the past 6 months. Inactive participants are automatically withdrawn from the program by the Department of Transportation but may re-enroll at any time.

Employee's teleworking more than normal should only purchase what is needed for their regular commute to/from their residence and post of duty (POD). Employees who are teleworking full-time should not purchase any transit passes and should discontinue any automatic transit purchases.

Any misuse of the transit subsidy benefits will result in an immediate withdrawal from the program and you may be required to repay the misused benefit prior to being allowed to re-enroll in PTSP.

The PTSP TRANServe Card and WMATA SmarTrip benefit funding cycles cannot be changed. The TRANServe Card is funded on the 10th of each month for the following month's benefits (i.e., April benefits are available March 10th through April 9th). The SmarTrip Card is funded on the first of each month for that month's benefits (i.e., April SmarTrip benefits are available April 1st through April 30th). Any unused benefits are returned to the agency at the end of each month's funding cycle as usual.

Deadlines regarding transit passes vary and are set by each individual transit authority. Participants can contact their local transit authority for specific information.

For additional PTSP Guidance, participants can visit the IRS Source and/or the TRANServe (IRS) website.

### ***Returning to POD***

Employees who may be returning to the office/POD should check:

- TRANServe credit card limit prior to use by either calling U.S. Bank at 1-888-994-6722 or 711 for the hearing impaired, or their online account through [www.access.usbank.com](http://www.access.usbank.com) or the U.S. Bank Access Online mobile app available in Apple and Google Play stores.
- SmartBenefits balance by contacting WMATA directly at 202-962-1326, option 3 and request a "benefit refresh."

### ***Recertification***

All PTSP participants are required to recertify for their benefits annually to continue in the program.

Adjustments due to change in work schedule - telework and/or weather and safety leave

In regards to current operations, based on the recent IRS Source article Telework flexibilities remain until further notice and Commissioner Rettig's IRS Operations Update, "the agency will continue operating under its current posture until further notice."

PTSP IRM 1.32.15.3.6 (e.) states that participants are responsible for, "Ensuring adjustments are made to transit subsidy amounts when there are changes to transit vendor/provider, commuting cost, work schedule, contact information, manager, or home/work address." As such, all future recertifications, enrollments, or any other transit application changes should reflect current commuting cost needs. If you are not currently using the PTSP benefit, you can withdraw from the program and re-enroll at a later date.

### ***Availability of PTSP funds when offices reopen, and employees are called back to work***

PTSP funding will remain available for all active PTSP users. An active participant is someone currently using their benefit to commute to and from work (residence/POD) and/or who has recertified in the past 6 months. Any unused benefits are returned to the agency at the end of each month's funding cycle as usual. Inactive participants are automatically withdrawn from the program by the Department of Transportation. As long as employees are commuting between their residence and POD for official business, they can use their PTSP benefits to purchase transit. They should purchase the most cost-effective transit type for their commute (ex, if only reporting to their POD once a week, purchase a daily pass).

### ***Vanpool***

Vanpool guidelines remain unchanged and in compliance with PTSP IRM 1.32.15.6.1.

Riders should not have automatic payments setup and can only claim the cost of vanpool for the days they commute to/from residence and POD. Vanpool riders cannot use the transit benefit to "hold" a seat in excess of 10 working days per month. If infrequently using a vanpool, calculate the daily cost based on the number of days you commute.

For example, the vanpool charges \$200/month, the average month has 20 business days, divide \$200 by 20 days for a daily cost of \$10. If you ride the vanpool 1 day a week, for the month (4 weeks) you can use PTSP funds to pay towards 4 days' worth of the cost (4 days x \$10/day = \$40). Out-of-pocket expenses for holding a seat are the participants responsibility.

Published On: 10/6/2020

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## Effect of Weather and Safety Leave on Creditable Service and Probationary Period

The time an employee is on weather and safety leave (WSL) has no effect on an employee's credit for time or service (see 5 USC 6329c) and does not extend the probationary period for new employees.

Published On: 9/30/2020

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## Evacuated Employees Affected by Natural Emergencies

Weather and safety leave may be provided to evacuated employees who are affected by a natural emergency (flooding, power outage, local evacuation order) and who cannot safely work at their home/telework location. If the assigned post of duty is open, managers will make individual assessments as to the feasibility of directing employees into the office based on the individual circumstances and workload considerations.

Published On: 9/30/2020

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## Interstate Travel – State Quarantines

If performing interstate travel, some state and local authorities require either a quarantine period or negative COVID-19 test upon returning. These state and local requirements may limit an employee's ability to travel to and from their post of duty. If normally working in the office (perform mission-critical, non-portable work or other duties), employees should not report to the office until after the state or local requirements are met.

If returning from official, management-directed interstate travel, and unable to telework, employees may be provided weather and safety leave for the period of quarantine or the time for which they are seeking a COVID-19 test diagnosis.

See IRS Headlines article for additional information, including if the return is from personal interstate travel.

Published On: 9/30/2020



## **FAQs Listed Below Were Updated between 9/18 and 9/22**

### **Thrift Savings Plan implements two temporary changes due to COVID-19**

The Thrift Savings Plan (TSP) has launched two temporary changes due to the COVID-19 pandemic:

#### ***1. Acceptance of digital signatures on certain TSP forms***

The TSP is temporarily accepting certain digital signatures on TSP forms to support participants in physical distancing measures during the COVID-19 pandemic. To be eligible, you must use your active federal personal identity verification credentials or common access card to sign your form before you submit it to TSP.

#### ***2. Online submission of certain TSP forms***

TSP is allowing participants to submit certain TSP forms online by logging in to My Account and uploading a PDF copy of the form. You'll find an up-to-date list of forms TSP accepts online when you log in to My Account and select Upload Form from the menu. That section provides detailed instructions on how to prepare your file for upload.

For more information on the temporary changes, visit the TSP website. If you have questions, contact the TSP ThriftLine at 877-968-3778 and press 3 to speak with a participant service representative.

(Submitted by HCO - Human Capital Office)

Published On: 9/21/2020

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### **Deferral of employees' OASDI deductions**

#### ***Beginning and ending of deferral period***

The NFC will stop deducting and remitting the employees' portion (6.2%) of Social Security tax for certain employees beginning Pay Period 18 (August 30 – September 12, 2020), with an official pay date of September 21. The tax deferral will continue through December 2020, ending in PP 25.

#### ***Collection of deferred amount***

The deferred taxes will be collected from affected employees between January 1 and April 30, 2021. Details of how the collection will occur are still under discussion.

NFC payroll tax deferral FAQs (.pdf)

#### ***Plan ahead for next year***

For those of you who asked about increasing tax withholding or estimated tax payments to pay back the deferred amount, the answer is no. Neither of these actions will reduce the amount collected in 2021.

Published On: 9/21/2020

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## Employees affected by this deferral

All employees subject to Social Security withholding whose Social Security wages are less than \$4,000 per bi-weekly pay period will be affected. Social Security wages generally consist of your salary reduced by amounts contributed to Federal Employee Health Benefits (FEHB).

Published On: 9/21/2020

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## Follow state guidelines when conducting interstate travel during COVID-19

Be aware of possible quarantine periods when crossing state lines.

To prioritize the health and safety of our employees, IRS is adhering to state and local government public health guidelines to the greatest extent possible.

If you're considering, or are on, interstate travel, be aware that some state and local authorities require either a quarantine period or negative COVID-19 test upon returning. These state and local requirements may limit your ability to travel to and from your post of duty. If you normally work in the office (perform mission-critical, non-portable work or other duties), do not report to the office until after the state or local requirements are met.

**Personal interstate travel:** If you have returned from personal interstate travel, and are unable to telework, you have the following leave options to cover the mandated quarantine period or the time for which you're seeking a COVID-19 test diagnosis.

- Emergency Paid Sick Leave under the Families First Coronavirus Response Act, which provides full-time employees up to 80 hours of paid sick leave, but with a cap of \$511 per day,
- Personal leave (sick (if appropriate), annual, advanced annual, leave without pay,
- Other paid time off (previously earned credit hours, compensatory time off, time off award hours or
- A combination of the above.

**Official, management-directed interstate travel:** If you have returned from official, management-directed interstate travel, and are unable to telework, you may be provided weather and safety leave for the period of quarantine or the time for which you're seeking a COVID-19 test diagnosis.

If you're currently under the work-at-home directive (evacuation order) with portable duties, you should continue working at home (teleworking) after returning from interstate travel.

You should discuss any personal interstate travel plans with your manager when requesting leave so a plan can be developed prior to taking leave. This will ensure you understand any possible effect to your personal leave account upon returning. Also, please check state and local guidelines for returning travelers as rules vary widely and are subject to change based on COVID-19 numbers.

Regardless of the type of travel, please use every precaution to keep yourself, and all those with whom you have contact, safe. Your health and safety are of utmost concern. Contact your manager if you have any questions.

(Submitted by HCO — Human Capital Office)

Published On: 9/18/2020

## **FAQs Listed Below Were Updated between 9/15 and 9/17**

### **Medical documentation requirement**

#### ***New requirement to submit medical documentation***

Employees are now being required to submit medical documentation due to the mission of the IRS and the work that must be accomplished. Medical documentation will be required for employees who are at increased risk for severe illness from COVID-19 and do not have portable work that may be performed at home (telework).

#### ***Effective date for new requirement***

The medical documentation requirement is effective immediately and employees who do not submit the appropriate documentation as requested by their manager will no longer be approved for weather and safety leave and will be required to report to the office on October 13, 2020.

#### ***Medical documentation submission requirement***

Employees don't have to share their medical diagnosis with their manager. They must submit medical documentation to their manager that states they're at increased risk of severe illness from COVID-19 per current CDC guidelines, which precludes them from traveling and working in the office. This medical documentation must come from an appropriate, licensed, healthcare provider and be current as of September 1, 2019, or later.

#### ***Medical documentation submission timeline***

Employees must provide the appropriate medical documentation within 15 calendar days from the date of the letter from their manager. Extensions may be granted of up to an additional 15 calendar days if a valid reason is provided.

#### ***Newly identified increased-risk employees***

Employees who are newly identifying as being at increased risk for severe illness due to COVID-19 should contact their manager. The manager must first determine whether the employee has portable work that may be performed at home. If the employee is unable to work from home, they will be required to submit medical documentation in accordance with medical documentation requirement above to their manager in order to request and be approved for weather and safety leave rather than reporting to the office.

#### ***Additional risk concerns***

Employees who have concerns about their age putting them in the increased-risk category should submit appropriate medical documentation in accordance with medical documentation requirement above to their manager.

### ***Options available to employees***

Employees who are not at increased risk for COVID-19 based on CDC guidelines and don't wish to report to work, may have other options including working at an alternative location or requesting other appropriate forms of leave (annual leave, leave without pay) or other paid time off (previously earned credit hours or compensatory time off, time off award hours). If employees are directed to report to work but fail to do so, they may be considered absent without leave (AWOL) and be charged AWOL accordingly. Failure to report to work and/or contact the manager immediately may also result in disciplinary action.

Published On: 9/17/2020

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### **Beginning and ending of deferral period**

The NFC will stop deducting and remitting the employees' portion (6.2%) of Social Security tax for certain employees beginning Pay Period 18 (August 30 – September 12, 2020), with an official pay date of September 21.

Published On: 9/16/2020

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### **Collection of deferred amount**

The payback period will take place between January 1 and April 30, 2021. How payment will occur is still under discussion.

Published On: 9/16/2020

## **FAQs Listed Below Were Updated between 9/1 and 9/14**

### **Collection of deferred amount**

The deferred amount will need to be collected between January 1, 2021 and April 30, 2021. Discussions concerning how payment will occur are still taking place and more information is to follow.

Published On: 9/14/2020

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### **Beginning and ending of deferral period**

The IRS guidance provides that the deferral period will be between September 1 – December 31, 2020. Upon receiving final guidance from the Office of Personnel Management and Treasury, the NFC will stop deducting and remitting the employees' portion (6.2%) of Social Security tax.

Published On: 9/14/2020

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### **Early payment of the deferred amount**

At this time there is no early payment option.

Published On: 9/14/2020

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### **Effect on employees' forms W-2, 2020 and 2021**

The IRS is still working to determine how the deferral and payment of deferred monies will affect employees' W-2 forms.

Published On: 9/14/2020

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### **Effect on employees' Medicare (CSRS)**

The deferral will not affect those employees in retirement plans not subject to Social Security withholding, specifically the Civil Service Retirement System (CSRS).

Published On: 9/14/2020

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## Effect on employees' retirement (FERS)

The deferral will not affect employee contributions to FERS during the deferral period and will not impact employees' accrual of Social Security benefits.

Published On: 9/14/2020

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## Employee tax compliance obligations

The IRS continues to monitor this unique situation and will provide more information in the future

Published On: 9/14/2020

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## Employees affected by this deferral

All employees subject to Social Security withholding whose Social Security wages are less than \$4,000 per bi-weekly pay period will be affected. Social Security wages generally, consist of your salary, reduced by amounts contributed to Federal Employees' Retirement System (FERS), Federal Employee Health Benefits (FEHB).

Published On: 9/14/2020

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## No opt out

We have confirmed that ALL Treasury payroll providers must adopt the deferral across the board; therefore, no affected IRS employees can opt out.

Published On: 9/14/2020

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## Overview and Background

### **Overview**

We are mindful that IRS employees have tax compliance requirements, and this is being considered as we develop communications on the new OASDI (Social Security) process. Below are initial responses to some of the questions we have received. We will continue to communicate updates on this issue on IRS Source.

### ***Background***

The President signed a memorandum on August 8, 2020 directing the Department of the Treasury to issue guidance on deferring employees' Social Security deductions due to COVID-19. The Department of Treasury/IRS issued guidance on August 28, 2020, and in response, the United States Department of Agriculture's (USDA's) National Finance Center (NFC) is currently making Payroll/Personnel system modifications. The implementation date has been delayed until later this month for IRS and all other federal agencies using NFC.

Published On: 9/14/2020

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### **Plan ahead for next year**

In early 2021, it's possible your Social Security withholding could double up to 12.4% until the amount from 2020 is recaptured. Please keep in mind, if affected, your take home pay for January through April could decrease.

While there is no opt-out provision, employees have the ability to set aside funds to cover the withholding after the deferral period ends.

Review your last earnings and leave statement on the Employee Personal Page (EPP) to identify your typical Social Security (OASDI) deduction. Use that information to set up a financial allotment via My EPP in that exact amount in preparation for saving these funds. A financial allotment would be distributed to an account you identify (personal savings, checking, etc.). It is important to remember that your typical OASDI deduction could fluctuate with each pay period depending on factors like overtime, etc. This would be an approximation to assist an employee with preparation for payback.

Published On: 9/14/2020

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### **Separation, retirement or enter into a non-pay status**

The temporary deferral of the 6.2% Social Security withholding does not eliminate an employee's liability for the tax should they separate from federal civilian employment for any reason.

Published On: 9/14/2020

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## All individuals are to wear face coverings or masks without exhalation valves in IRS facilities

All individuals are to wear cloth face coverings or masks, while in IRS facilities and workspaces. Masks with exhalation valves or vents are NOT allowed to be worn.

Read the CDC reference on the use of cloth face coverings to help slow the spread of COVID-19 for more information.

Published On: 9/9/2020

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## Employees unable to wear face coverings due to qualified medical condition

Any employee who states they're unable to wear a cloth face covering that meets CDC recommendations should discuss their situation with their immediate manager before entering an IRS facility.

Any employee who believes they have a qualified medical condition that prohibits them from using a cloth face covering that meets CDC recommendations may formally request a reasonable accommodation (RA) with the agency through their manager. Information on how to request a reasonable accommodation is contained in IRM 1.20.2.

While we process the RA and if no alternative is available, the manager may approve the employee to telework. If telework isn't an option and the employee states that they cannot wear a face covering in public areas in the IRS facility, the employee should be placed on weather and safety leave. The employee is not allowed access to IRS facilities while we're processing the RA.

As leaders, it's important to be vigilant in maintaining a healthy and safe work environment. You serve as an example to our employees and shouldn't remove your face covering in meetings, offices or other areas where you're in contact with employees. We need your support to maintain a healthy workforce and help employees during this difficult time.

For additional information please visit the Equal Employment Opportunity Commission (EEOC) guidance on Pandemic Preparedness in the Workplace and the Americans with Disabilities Act and What You Should Know About COVID-19 and the ADA, the Rehabilitation Act, and Other EEO Laws. Updated information on face covering requirements will be available on the IRS Source COVID-19 page.

Published On: 9/9/2020

## **FAQs Listed Below Were Updated between 8/15 and 8/31**

### **COVID-19 Exposure and Return to Work Decision Matrix**

#### **Guidelines Referenced**

- CDC
- Workers Who May Have Had Exposure to a Person with Suspected or Confirmed COVID-19
- Discontinuation of Isolation for Persons with COVID-19 Not in Healthcare Settings
- Public Health Guidance for Community-Related Exposure

IRS

- Leave Options

#### **Decision Matrix**

##### ***Scenario A:***

***I was exposed to someone with COVID-19 but I do not have symptoms.***

First question: Did the person have COVID-19 symptoms? (Fever greater than 100 degrees, cough, shortness of breath, sore throat, muscle aches, vomiting and/or diarrhea)

Second question: Was I ever within 6 feet of the person for more than 15 minutes, or did they cough/sneeze on or around me?

If "Both are No, then Low-Risk Exposure: Typically, this is considered low risk. May continue to work, but should self-monitor for fever or symptoms for 14 days after contact. Should wear face covering when in an IRS facility.

If "One or both are Yes", then third question: Was I wearing a N95 facemask\*, gloves, and goggles protection? \*assumes it was fitted correctly

If "Yes" to third question, then Low-Risk Exposure: Typically, this is considered low risk. May continue to work, but should self-monitor for fever or symptoms for 14 days after contact. Should wear face covering when in an IRS facility.

If "No" to third question, then Medium-Risk Exposure: Depending on operational needs (as determined by the supervisor), may quarantine for 14 days OR continue working while wearing a face covering when in an IRS facility. If symptoms develop, quarantine immediately and notify chain of command.

##### ***Scenario B:***

***A coworker is sick with possible COVID-19 and I am not sick.***

First question: I was within 6 feet of my coworker for more than 15 minutes, OR my coworker coughed/sneezed on or around me.

If "No" to first question, then Low-Risk Exposure: Disinfect your work area and/or vehicles and continue to work. self-monitor for fever or other COVID-19 symptoms. Should wear face covering when in an IRS facility.

If "Yes or Unknown" to first question, then second question: Was my coworker sick at the time of my last contact with them, or did they become sick within 48 hours of my last contact with them?

If "Yes" to second question, then Medium-Risk Exposure: Depending on operational needs (as determined by the supervisor), may quarantine for 14 days OR continue working while wearing a face covering when in an IRS facility. If symptoms develop, quarantine immediately and notify chain of command.

If "No" to second question, Low-Risk Exposure: Disinfect your work area and/or vehicles and continue to work. self-monitor for fever or other COVID-19 symptoms. Should wear face covering when in an IRS facility.

***Scenario C:***

***Household member is sick with possible COVID-19 and I do not have symptoms.***

First question: Household member is sick with possible COVID-19?

If "Not Tested", then Quarantine and may return to work AFTER 14 days have passed since the household member's symptoms have improved.

If "Tested" and result is pending, then Quarantine at home until household member's COVID-19 test result returns.

If "Tested" and result is Negative, then You may return to work.

If "Tested" and result is Positive, then Quarantine and may return to work AFTER 14 days have passed since the household member's symptoms have improved.

***Scenario D:***

***When can I return to work after a high-risk exposure, becoming ill, awaiting a pending COVID-19 test, or having a positive COVID-19 test?***

[NOTE: THE IRS FAQs HAVE NOT POSTED THE ANSWER TO SCENARIO D]

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## **Procedures for Employees with Expiring SmartIDs and Certificates to Retain Access to their Systems**

### **Alert employees with expired or expiring SmartIDs and certificates with new procedures**

The SmartIDs of some IRS employees and contractors have expired, will soon be expiring, or will need certificate updates. The credential stations remain open during building closures and you can set up an appointment to renew your card. If you are not able to visit the credential station, you do not need to

contact the Enterprise Service Desk as a first step. Facilities Management & Security Services (FMSS) and IT have established procedures that will allow you to retain access to your systems.

### **SmartIDs with expiring certificates**

FMSS will notify you directly if your SmartID requires a certificate update. FMSS is sending out targeted emails each Wednesday. You'll receive instructions for downloading and running the Desktop Rekey Tool, which will update your SmartID certificates without having to visit a credentialing station. If the Desktop Rekey Tool fails to update the certificates, please contact the Enterprise Service Desk at 1-866-743-5748 for assistance.

### **Expiring and Expired SmartID**

IRS employees whose SmartIDs expired in April, May, and June have either been added to an exception list with the assistance of an IT technician or have been provided instructions on the steps to take for a login and password.

***Update: IT is currently adding impacted IRS employees with July expiration dates to the exception list.***

Note: You may be receiving automated messages from USAccess well in advance of your expiration. As your expiration date gets closer you will receive applicable directions from FMSS.

Published On: 8/28/2020

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## **Face masks and coverings with exhalation valves are not approved for use in IRS facilities**

The CDC updates guidance on protective equipment as new information becomes available. Face masks are worn to keep respiratory droplets from reaching others which prevents people who have COVID-19 from spreading the virus to others. However, masks with exhalation valves or vents allow exhaled air to be expelled through the mask without passing through the fabric of the mask which then allows potential exposure to others. A recent CDC mask update states: Masks with exhalation valves or vents should NOT be worn to help prevent the person wearing the mask from spreading COVID-19 to others.

Published On: 8/26/2020

## **FAQs Listed Below Were Updated between 8/11 and 8/14**

### **High-risk non-telework employees**

Non-telework employees at increased risk of severe illness from COVID-19 (per CDC guidelines) may be provided weather and safety leave (WSL) rather than reporting to the office. Employees can self-certify they're high risk and request WSL at the same time by either submitting to their manager (1) optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or (2) other documentation (e.g., email). See the National Agreement, Article 36, and IRM 6.630.4.5, Weather and Safety Leave, for additional information. WSL is granted on a case-by-case basis, and if approved, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

Published On: 8/14/2020

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### **Non-telework employees required to be in the office who are pregnant**

Non-telework employees required to be in the office who are pregnant may request weather and safety leave (WSL) as they may be at higher risk of serious complications from COVID-19. Employees can self-certify they're high risk and request WSL at the same time by either submitting to their manager (1) optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or (2) other documentation (e.g., email). See the National Agreement, Article 36, and IRM 6.630.4.5, Weather and Safety Leave for additional information. WSL is granted on a case-by-case basis, and if approved, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

Published On: 8/14/2020

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### **Qualifying for weather and safety leave**

**Position requires employee to work in the office, they are unable to telework, and there are travel restrictions due to COVID-19**

OPM, in consultation with the Department of Justice, has determined that none of the travel restrictions issued to date restrict the ability of federal employees from travel necessary to perform official functions. If the worksite is in a jurisdiction subject to restrictions and an employee has concerns about their safety during commuting, they should contact their manager to determine what steps can be taken to mitigate those concerns. Managers may approve WSL on a case-by-case basis for employees who have self-certified they are at higher risk for serious complications from COVID-19 per CDC guidelines. Employees can self-certify they're high risk and request WSL at the same time by either submitting to their manager (1) optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or (2) other documentation (e.g., email). See the National Agreement, Article 36, and IRM

6.630.4.5, Weather and Safety Leave for additional information. If approved, WSL is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

### **How to request weather and safety leave (WSL)**

Generally, employees may either submit to their manager optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or provide other documentation (e.g., email) to their manager per the National Agreement, Article 36, and IRM 6.630.4.5, Weather and Safety Leave. Non-telework employees requesting WSL because they are required to work in the office but are at increased risk of severe illness from COVID-19 (per the CDC), should self-certify they are high risk when making the request to their manager.

Published On: 8/14/2020

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## **In person training at locations where employees are returning to work**

HCO and FMSS have partnered to prepare training rooms for social distancing. Changes will begin with the largest rooms first and include the following:

- The room reservation system will have social distancing capacity limits with signs posted in each training room,
- For rooms with multiple doors, signage will dedicate one door for "Entry Only," and one door for "Exit Only." The signs will be visible on the doors and in other places throughout the room,
- For rooms with one door, signage will say "Please Allow One Person in Doorway at a Time," to remind students and instructors of social distancing requirements,
- Training rooms will have "X" marks and arrows spaced six feet apart to remind students to maintain social distancing when entering and exiting the classrooms,
- Signs reinforcing the mask requirement will be visible inside and outside of all training rooms,
- Hand sanitizer dispensers will be available in all large training rooms. For medium and small rooms, a hand sanitizer dispenser will be available for students and instructors to access, and
- A social distancing while training guide will be given to students and instructors. The guide will remind students, instructors and managers to follow social distancing while using the training rooms. The guide will also suggest how to navigate the training room in support of social distancing requirements.

Published On: 8/14/2020

## **FAQs Listed Below Were Updated between 8/7 and 8/10**

### **Mailing and Shipping Guidance – Maximized Telework due to COVID-19-Updated 8/6/2020**

#### **Important**

If your manager determines work requiring mailing, shipping, and/or printing is mission critical, and due to the emergency situation it cannot be done in an official IRS office, management must consider other options.

- Employees must follow packaging and tracking protections in the Postal and Transport Policy website, the Shipping section of IRM 10.5.1, Privacy and Information Protection, Privacy Policy, and the Guidance on Telework Employee Mail section of IRM 1.22.5, Mail and Transportation Management, Mail Operations. However, during the national emergency, the following additional requirements are in place for mailing, shipping, and printing.

#### **Incoming Mail**

IRS employees must adhere to these points regarding incoming mail to their telework locations. If possible, work must be sent electronically (encrypted). If not, follow these requirements.

- IRS employees must not use their home address as their mailing address for official business mail received from outside the IRS. Never have a taxpayer mail information directly to your home address.
- If a manager or other IRS mail handling personnel need to mail any material to an employee's home address and the material contains Personally Identifiable information (PII) and/or Sensitive but Unclassified (SBU) information it must be sent to the employee's home using a private delivery carrier (United Parcel Service, UPS), requiring in-person acknowledgement of delivery in lieu of signature confirmation. In addition to the in-person acknowledgement, employees must follow PII packaging and tracking requirements in the Shipping section of IRM 10.5.1.
- Employees must not sign a release that permits private delivery carriers to leave PII and/or SBU shipments unattended on a porch, doorstep, mailbox, or other location outside their home.

#### **Outgoing Mail**

IRS employees must adhere to these points regarding outgoing mail from their telework locations:

- Send all taxpayer correspondence (including packages) to taxpayers by the U.S. Postal Service (USPS). Certified mail must be presented at the Post Office if not sending from an IRS mailroom. Employees must follow existing procedures to procure postage stamps found in IRM 1.22.4, Mail and Transportation Management, Postage Accountability and Reporting Requirements;
- Use their assigned administrative address as the return address on outgoing work-related mail;
- Hand-deliver outgoing mail to a USPS carrier, deposit mail in a secure USPS receptacle, or hand-deliver mail to a clerk at a USPS;

- Follow PII shipping directions for private delivery carrier (UPS) for packages using UPS CampusShip; only use a private delivery carrier (UPS CampusShip) when shipping to an IRS facility or another federal/state agency;
- Hand-deliver packages being sent by private delivery carrier to a UPS store or deposit in a secure UPS Drop Box. Employees must obtain preapproval from management to schedule private delivery carrier residential pick-ups, and contact W&I Postal and Transport Policy at \*W&I Small Package Carriers ([wi.mp.small.package@irs.gov](mailto:wi.mp.small.package@irs.gov)) for UPS contact information; and
- Do not leave mail or packages unsecured on a porch, doorstep, mailbox, or other location outside their home.
- In addition to the above requirements, follow the PII protections in the Shipping section of IRM 10.5.1.

## **References**

For more information, refer to:

- Postal and Transport Policy
- IRM 10.5.1, Privacy and Information Protection, Privacy Policy
- IRM 1.22.5, Mail and Transportation Management, Mail Operations
- UPS CampusShip
- IRM 1.22.4, Mail and Transportation Management, Postage Accountability and Reporting Requirements
- IRM 6.800.2, Employee Benefits, IRS Telework Program
- [wi.mp.small.package@irs.gov](mailto:wi.mp.small.package@irs.gov)

Published On: 8/7/2020



## **FAQs Listed Below Were Updated between 8/1 and 8/6**

### **Public Transit Subsidy Program (PTSP)**

PTSP funding will remain available for all active participants. An active participant is someone currently using their benefit to commute to and from work (residence/POD) and/or who has recertified in the past 6 months. Inactive participants are automatically withdrawn from the program by the Department of Transportation but may re-enroll at any time.

Employee's temporarily teleworking more than normal should only purchase what is needed for their regular commute to/from their residence and post of duty (POD). Employees who are teleworking full-time should not purchase any transit passes and should discontinue any automatic transit purchases.

Any misuse of the transit subsidy benefits will result in an immediate withdrawal from the program and you may be required to repay the misused benefit prior to being allowed to re-enroll in PTSP.

The PTSP TRANServe Card and WMATA SmarTrip benefit funding cycles cannot be changed. The TRANServe Card is funded on the 10th of each month for the following month's benefits (i.e., April benefits are available March 10th through April 9th). The SmarTrip Card is funded on the first of each month for that month's benefits (i.e., April SmarTrip benefits are available April 1st through April 30th). Any unused benefits will be returned to the agency at the end of each month's funding cycle as usual.

Deadlines regarding transit passes vary and are set by each individual transit authority. Participants can contact their local transit authority for specific information.

For additional PTSP Guidance, participants can visit the IRS Source and/or the TRANServe (IRS) website.

#### **Returning to POD**

Employees who may be returning to the office/POD should check:

- TRANServe credit card limit prior to use by either calling U.S. Bank at 1-888-994-6722 or 711 for the hearing impaired, or their online account through [www.access.usbank.com](http://www.access.usbank.com) or the U.S. Bank Access Online mobile app available in Apple and Google Play stores.
- SmartBenefits balance by contacting WMATA directly at 202-962-1326, option 3 and request a "benefit refresh."

#### **Recertification**

All PTSP participants are required to recertify for their benefits annually to continue in the program. Adjustments due to temporary change in work schedule - telework or weather and safety leave

No adjustments are needed to your PTSP application due to COVID-19. If you are not reporting to your official post of duty (POD) during the COVID-19 outbreak, you should not be using your benefits to purchase transit. If you are not reporting to your POD as frequently as usual, adjust the type of transit you purchase for the days you commute to work (ex, instead of a monthly pass, purchase a daily pass). Any unused PTSP benefits will be automatically returned to the Agency at the end of the funding cycle

(i.e., TRANServe Credit Card: the 10th of the month to the 9th of the following month; SmartBenefits: Last day of the calendar month). Any benefit amount change or withdrawal from the program during COVID-19 is voluntary and can be updated as needed (i.e., when no longer teleworking full-time). Please note, any out-of-pocket expenses incurred due to voluntary changes or withdrawal from the program during COVID-19 will not be authorized for a cash reimbursement.

#### **Availability of PTSP funds when offices reopen, and employees are called back to work**

PTSP funding will remain available for all active PTSP users. An active participant is someone currently using their benefit to commute to and from work (residence/POD) and/or who has recertified in the past 6 months. Any unused benefits will be returned to the agency at the end of each month's funding cycle as usual. Inactive participants are automatically withdrawn from the program by the Department of Transportation. As long as employees are commuting between their residence and POD for official business, they can use their PTSP benefits to purchase transit. They should purchase the most cost-effective transit type for their commute (ex, if only reporting to their POD once a week, purchase a daily pass).

#### **Vanpool**

Vanpool riders are reminded that they should not have automatic payments setup and can only claim the cost of vanpool for the days they commute between their residence and POD. Vanpool riders cannot use the transit benefit to "hold" a seat in the vanpool in excess of 10 working days per month. If infrequently using a vanpool to commute to work, they will need to estimate the daily cost. For example, the vanpool charges \$200/month, the average month has 20 business days, divide \$200 by 20 days for a daily cost of \$10. If you ride the vanpool 1 day a week for the month (4 weeks) you can use PTSP funds to pay towards 4 days' worth of the cost (4 days x \$10/day = \$40). Out-of-pocket expenses for holding a seat are the participants responsibility.

Published On: 8/6/2020

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### **Face shield guidance for office work**

Face shields are worn in healthcare settings during procedures and patient care activities that generate splashes, or sprays of body fluids or secretions. They are worn in addition to a face coverings and are not a generally acceptable substitution for face coverings or masks. When a shield is worn, it should extend below the chin while covering the ears, with no exposed gap between the forehead and the shields headpiece. At this time the CDC does not recommend wearing face shields in the IRS work environment. However, if an employee wants to wear a face shield for specific tasks in their business unit and as an adjunct to their face covering, they can be worn.

Published On: 8/4/2020

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### **Do not use FDA identified contaminated Hand Sanitizer products**

The FDA test show over 100 hand sanitizer products with concerning low levels of ethyl alcohol or isopropyl alcohol (active ingredient in hand sanitizer at 60% or greater) or containing methanol, or wood alcohol — a substance that can be toxic when absorbed through the skin an cause blindness, hospitalization or death when ingested.

Employees should not use these sub-potent or contaminated products. The FDA is contacting the manufacturers and distributors of these dangerous products about recalling them.

The FDA continues to quality test hand sanitizers and will continually update the list as dangerous products are discovered.

Published On: 8/4/2020

## **FAQs Listed Below Were Updated between 7/30 and 7/31**

### **High-risk non-telework employees**

Non-telework employees at increased risk of severe illness from COVID-19 due to underlying medical conditions (per CDC guidelines) may request weather and safety leave. To do so, either submit optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, and indicate you're high risk, or provide other documentation, per the National Agreement, Article 36, subsection 15.B. (for bargaining unit employees) and per IRM 6.630.4.5, Weather and Safety Leave (for non-bargaining unit employees). Weather and safety leave may be granted on a case-by-case basis, and if approved, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

Published On: 7/31/2020

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### **Non-telework employees required to be in the office who are pregnant**

Non-telework employees required to be in the office who are pregnant may request weather and safety leave as they may be at higher risk of serious complications from COVID-19. To do so, either submit optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, and indicate you are high risk, or provide other documentation, per the National Agreement, Article 36, subsection 15.B. (for bargaining unit employees) and per IRM 6.630.4.5, Weather and Safety Leave (for non-bargaining unit employees). Weather and safety leave may be granted on a case-by-case basis, and if approved, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

Published On: 7/31/2020

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### **Qualifying for weather and safety leave**

Position requires employee to work in the office, they are unable to telework, and there are travel restrictions due to COVID-19

OPM, in consultation with the Department of Justice, has determined that none of the travel restrictions issued to date restrict the ability of federal employees from travel necessary to perform official functions. If the worksite is in a jurisdiction subject to restrictions and an employee has concerns about their safety during commuting, they should contact their manager to determine what steps can be taken to mitigate those concerns. Managers may approve weather and safety leave on a case by case basis for employees who have been identified as a higher risk for serious complications from COVID-19 by the CDC. You may submit optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, and indicate you are high risk, or you may provide other documentation, per the National Agreement, Article 36, subsection 15.B. (for bargaining unit employees) and per IRM 6.630.4.5, Weather

and Safety Leave (for non-bargaining unit employees). If approved, weather and safety leave is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

## How to request weather and safety leave

Generally, employees may submit optional Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or they may provide other documentation, per the National Agreement, Article 36, subsection 15.B. (for bargaining unit employees) and per IRM 6.630.4.5, Weather and Safety Leave (for nonbargaining unit employees). Non-telework employees requesting weather and safety leave because they are at increased risk of severe illness from COVID-19 due to underlying medical conditions (per the CDC), should indicate they are high risk when making the request.

Published On: 7/31/2020

## **FAQs Listed Below Were Updated between 6/13 and 7/29**

### **COVID-19 travel restrictions affect conferences, meetings, training and more**

On May 19, 2020, the Department of Treasury modified the requirements of conferences, trainings and meeting events affected by the COVID-19 pandemic.

The following modifications apply to events approved by June 30, 2020, with a start date ranging from March 1 - December 31, 2020:

- The original start date can move up to a maximum of 18 months later and will not require an additional approval and
- The total cost can increase up to a maximum of 25% beyond the original approved cost and will not require an additional approval if the cost does not cross another dollar threshold (\$50,000, \$100,000 or \$250,000).

The conditions above do not apply to events approved after June 30, 2020. Instead, the standard TD 12-70 that went into effect July 1, 2020, applies. This means the approval is valid for up to one year from the start date and the total estimated event costs cannot exceed the 10% variance level. Exceeding this will require a reapproval or resubmission depending upon the dollar threshold level.

Work-related travel is permissible only if it is mission critical and approved by the business operating division commissioners. Business operating divisions should follow the Service's current guidance for travel restrictions.

For more information on TD 12-70 policy and event processing, for frequently asked questions or to find your business operating unit liaison, visit Development & Training - LEADS: Servicewide Training and Event Management (STEM).

Visit COVID-19 Travel for additional information. Continue to follow guidance from leadership regarding specific issues related to COVID-19.

(Submitted by HCO - Human Capital Office)

Published On: 7/29/2020

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### **Expanded maxiflex flexible work schedule - Available for employees returning to office after evacuation**

As of June 21, 2020, IRS extended the expanded maxiflex flexible work schedule (FWS) for COVID-19 to employees with caregiving responsibilities whose evacuation orders are rescinded and who return to the office.

The guidelines for using expanded maxiflex include:

- Subject to manager approval, this FWS is available to both telework employees and employees who are returning to work at IRS facilities after evacuation who have caregiving responsibilities due to COVID-19,
- Your manager must establish a minimum of two core hours on each of two core days in a biweekly pay period. Employees currently working on the expanded maxiflex FWS must also comply with this minimum and
- Probationary employees are eligible for this FWS.

Submit requests to your manager via email or other documentation (Form 10911 is not required). Select Maxiflex on your profile screen in SETR. No need to build tours of duty for this expanded maxiflex FWS.

See Interim Guidance Memorandum HCO-06-0620-0012 for additional information. If you have any questions, check with your manager.

Published On: 7/7/2020

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## You can now sign your retirement papers electronically

If you're applying for retirement, you won't have to sign and send in your retirement forms. The Benefits and Services Team (BeST) implemented electronic signatures on retirement paperwork in the GRB Platform. This new capability lets you and BeST do almost all the required tasks to process a retirement electronically, eliminating the need to mail documents back and forth. For help submit a request through OS GetServices, call the Employee Resource Center at 866-743-5748, option 1 (Federal Relay Service 800-877-8339) or contact your assigned BeST specialist for assistance.

(Submitted by HCO - Human Capital Office)

Published On: 7/1/2020

## **FAQs Listed Below Were Updated between 6/10 and 6/12**

### **New qualified medical expenses for FSAs, HSAs and HRAs**

The coronavirus relief bill includes important provisions for users of flexible spending accounts (FSAs), health savings accounts (HSAs) and health reimbursement arrangements (HRAs). Review the changes to the FSAs, HSAs and HRAs for qualified medical expenses. Also review the provisions that allow you to make election changes to your Dependent Care FSA.

New qualified medical expenses allowed for FSAs, HSAs and HRAs:

- You can now get reimbursed for over-the-counter drugs (OTC) and medicines without a doctor's prescription and
- You can also purchase menstrual care products with these funds.

These changes are effective for expenses incurred January 1, 2020, or after, and there is no expiration date for the changes. For more information on OTC products and other eligible health care expenses, refer to the FSAFEDS website and IRS Publication 969.

Published On: 6/12/2020

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### **Employees may not have childcare or dependent care options**

At this time there is no flexibility to provide administrative leave for employees that may have childcare responsibilities. Employees may use up to 80 hours of emergency paid sick leave, paid at a reduced rate for childcare responsibilities. See Interim Guidance policy HCO-06-0420-0007 (PDF) for details.

Published On: 6/12/2020

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### **Requesting leave**

Once an employee is removed from the work-at-home directive (i.e., their evacuation order is lifted), the employee resumes regular work activities, and normal time and attendance rules apply (including leave provisions). The employee should follow standard workgroup procedures for requesting leave. The requirement to submit medical certification for sick leave requests, and requests to renew an existing FMLA case for the same chronic or recurring condition, have been waived during the COVID-19 outbreak.

Published On: 6/12/2020

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## Weather and Safety Leave

### **High-risk employee**

Weather and safety leave may be provided to employees who are prevented from safely traveling to or safely performing work at an approved location (including the telework site). This may include non-telework employees directed to return to work at their post of duty who have self-identified as being at higher risk for serious complications from COVID-19 (based on CDC guidelines). Medical documentation is not currently required.

### **Employee lives with someone who is high-risk but is not high-risk themselves**

Under these circumstances, weather and safety leave is not appropriate. An employee can use personal leave or other paid time off. If the employee participates in telework, the employee may request to telework rather than reporting to the office.

### **Employee returned to work on specific days and directed to remain home on others**

Employees who are directed to remain at home for social distancing purposes and who are not able to telework may be provided weather and safety leave for periods they have no work that can be assigned.

Published On: 6/12/2020

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## Flexible Work Schedule Options

As IRS returns to regular operations, employees and managers are reminded of various work schedule flexibilities they may use to maintain productivity, health, and safety of our workforce (For example, by facilitating maintenance of social distance in the workplace and to assist IRS employees balance professional duties with caregiving and other responsibilities). See IRM 6.610.1.5.2, Alternative Work Schedules, the National Agreement Article 23, and Interim Guidance Memorandum HCO-06-0420-0006, Expanded Maxiflex Flexible Work Schedule for Employees with Caregiving Responsibilities due to COVID-19, to find out what schedules may be available to you.

Published On: 6/12/2020

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## Returned to Work and Live with Someone Who is High-Risk

Employees who are directed back to work at the post of duty and concerned because they live with someone who is high-risk for serious complications from COVID-19, may request personal leave or other paid time off (For example, weather and safety leave is not appropriate). If the employee participates in telework, the employee may request to telework rather than reporting to the office.

Published On: 6/12/2020

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## Returned to Work but Cannot Report due to Illness

Employees directed back to work who are ill should not report to work. Employees have leave options such as requesting sick leave, annual leave, or emergency leave under the Families First Coronavirus Response Act, if available to the employee. Note that weather and safety leave may not be substituted for sick leave or other forms of personal leave.

Published On: 6/12/2020

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## Returned to Work but Do Not Feel Safe Reporting

Employees directed back to work who do not feel safe reporting to the post of duty, despite IRS social distancing efforts and use of personal protective equipment, may request to use leave or other paid time off (For example, previously earned compensatory time off, credit hours, time off award hours).

Published On: 6/12/2020

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## Returned to Work on Specific Days or Weeks

Employees may be directed to return to work at the post of duty on specific days or weeks and to remain home at other times to maintain social distancing requirements. Employees who are directed to remain at home and who can telework are expected to do so or may request leave as appropriate. Employees not able to telework (For example, non-portable work) may be provided weather and safety leave for periods they have no work that can be assigned by the manager.

Published On: 6/12/2020

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## Dependent Care Flexible Spending Account election during the COVID-19 outbreak

You can make changes to a Dependent Care Flexible Spending Account (DCFSA) election if you experience a Qualifying Life Event (QLE). Two QLEs many have experienced recently are:

1. A change in employment status for you, your spouse or dependent and
2. A change in cost or coverage of your dependent care services.

The change to your account must be consistent with the reason for the change. For example, if a dependent care provider is no longer providing care (before/after work care or daycare closes, summer day camp cancels or care is no longer needed), you can reduce the election. Similarly, if you need supplemental child or adult care due to an increase in hours worked, you may increase your election. DCFS change cannot be less than the amount already reimbursed or amount already in your account. You can submit a QLE anywhere from 31 days before to 60 days after the date of the event. Similarly, if you need supplemental child or adult care due to an increase in hours worked, you may increase your election. You must make QLE elections or changes on or before September 30.

If you have questions or need to submit a QLE change, go to the FSAFEDS website or call a representative at 877-372-3337.

Published On: 6/10/2020

## **FAQs Listed Below Were Updated between 5/29 and 6/1**

### **Cleaning and sanitizing office space**

Some sites have been able to rapidly modify janitorial contracts and several have successfully exchanged non-critical work (such as window cleaning) to make time for increased sanitizing efforts, however, not all sites have been successful negotiating and implementing contract changes.

Enhanced cleaning is being implemented to include routine disinfection of common or frequently touched hard surfaces in common areas, at entry points and in bathroom facilities. Signage is being posted on hand washing and water fountain use. Elevated cleaning does NOT include employee workstations, personal equipment such as phones, computers, keyboards, mouse, printers, copiers, meeting spaces, TAC lobbies, unless being treated in response to a positive COVID-19 case.

Please use the ERC ticket program to document and request support in a specific workplace. ERC tickets are the best way to get local attention to problems and track the response and progress until resolution.

Published On: 6/1/2020

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### **Purchase of hand sanitizer and antibacterial wipes**

FMSS has purchased a large supply of hand sanitizer and it should be readily available in all offices. Sanitizer dispensers are located in common areas and individual sized hand sanitizer bottles are being distributed for personal use. Refills for dispensers are ordered using a ERC ticket to FMSS. Although FMSS is continuing to source and procure disinfectant wipes they remain in short supply. Business Units should continue to purchase wipes and are asked to keep them near shared equipment. Hand sanitizer is flammable, when misted can cause eye and respiratory irritation. It should not be sprayed as a disinfectant.

Published On: 6/1/2020

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### **Filing a Claim**

If an employee believes they have contracted COVID-19 as the result of a work-related exposure, they should complete Form CA-1, Federal Employee's Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation using the Employees' Compensation Operations & Management Portal. The employee should submit factual evidence concerning exposure, including whether they work in high-risk employment, as well as supporting medical evidence. (See the Department of Labor: Claims under the Federal Employees' Compensation Act due to the 2019 Novel Coronavirus (COVID-19 for additional information).

Published On: 6/1/2020

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## Full-Time Stewards entering buildings that reopen

Full-time National Treasury Employees Union Chapter Stewards will be allowed in the buildings of the three opening states to conduct representational activities only.

Published On: 6/1/2020

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## Work-related exposure

If you to return to an IRS office, contract COVID-19, and confirm you have contracted COVID-19 from the workplace, you may consider filing a claim with the Office of Workers' Compensation Programs (OWCP) and follow appropriate procedures (see Filing a Claim). You may request to use emergency paid sick leave under the Families First Coronavirus Response Act, sick leave, other types of leave, or paid time off, as appropriate. You may request to use emergency paid sick leave under the Families First Coronavirus Response Act, sick leave, other types of leave, or paid time off, as appropriate.

If you are otherwise sick or receiving a medical examination or treatment (not COVID-19 related), you may request to use sick leave, other types of leave, or paid time-off as appropriate. If your family member is sick or receiving medical examination or treatment (not COVID-19 related), you may request sick leave for general family care, or other types of leave, or paid time off, as appropriate.

If the employee has no leave available, supervisors are authorized to approve requests for advanced leave or leave without pay in certain circumstances.

For further information, please feel free to reference the Reopening the IRS: HR Flexibilities document. When an employee opts not to take leave and they do not have portable work, a supervisor may find it appropriate to enforce the employee's use of leave. See Office of Personnel Management's Factsheet issued on March 3, 2020 (<https://www.opm.gov/policy-data-oversight/covid-19/fact-sheet-additional-guidance-in-connection-with-the-covid-19-emergency/>).

Supervisors should consult with their servicing LR Specialist before ordering enforced leave because enforced leave is an adverse action that imposes procedural requirements (i.e., advance notice, an opportunity to reply, the right to representation, and an agency decision) under the law. Enforced leave of 14 days or less may be subject to agency administrative grievance procedures or negotiated grievance procedures. In addition, enforced leave lasting longer than 14 days may be appealed to the Merit Systems Protection Board (MSPB) or potentially grieved under any applicable negotiated grievance procedure.

Published On: 6/1/2020

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## Social Distancing

Employees are required to maintain social distancing in all areas of the building including building entrances, elevators, work areas, cafeterias and break rooms, conference and training rooms, and rest rooms, and observe posted signage on occupancy limits.

IRS is implementing workspace modifications to help enforce social distancing through reduced occupancy of workstations; limits on use of dining areas, conference/training rooms, and the like; and use of visual cues such as signage and floor spacing indicators in common areas such as entrances, elevators, restrooms, and vending areas.

Published On: 6/1/2020

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## Self-Screening

Employees should not report to work if they are ill. If employees become ill at work, they should go home. Please adhere to the posted signage when you enter the building, which asks:

- Are you experiencing any symptoms of COVID-19? The symptoms are cough, feeling feverish, and/or difficulty breathing.
- Within the last 14 days, have you been in close physical contact (six feet or closer) with a person you know to have laboratory-confirmed COVID-19?
- In the last 14 days, have you received instructions from a public health authority to self-observe, self-isolate, or self-quarantine?

If you can answer “Yes” to any of the questions, please DO NOT ENTER. Do the following:

- Contact your manager for additional guidance.
- Contact your health care provider.

Published On: 6/1/2020

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## Requesting leave

Once an employee is removed from the work-at-home directive (i.e., their evacuation order is lifted), the employee resumes regular work activities, and normal time and attendance rules apply (including leave provisions). The employee should follow standard workgroup procedures for requesting leave.

Published On: 6/1/2020

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## Weather and Safety Leave

Weather and safety leave may be provided to employees who are prevented from safely traveling to or safely performing work at an approved location (including the telework site). This may include non-

telework employees directed to return to work at their post of duty who have self-identified as being at higher risk for serious complications from COVID-19 (based on CDC guidelines). Medical documentation is not currently required.

Published On: 6/1/2020

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## Cannot report back to work due to child or dependent care issue

The IRS is required to follow government-wide OPM guidelines (PDF) on this issue, which do not allow weather and safety leave to be approved based on child or dependent care needs. The IRS is inquiring on further flexibilities on this issue. We will update you as soon as possible if this answer changes. Employees may be entitled to emergency paid sick leave under the Families First Coronavirus Response Act to care for a child whose school or place of care was shut down due to COVID-19. Their rate of pay under this type of leave may be reduced. See Interim Guidance policy HCO-06-0420-0007 for details.

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## Requirement to report

Employees unable to work at home/telework, as their job duties involve non-portable work, will be contacted by their manager and recalled into the office in reverse seniority order, based on their IRS enter-on-duty date.

Published On: 6/1/2020

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## Commute to and from office

During this current situation, there is flexibility regarding when an employee reports to the office for the business need (i.e., travel to and from the office (commuting) does not have to be before or after the traditional tour of duty). However, a distinction must be made as to whether the employee voluntarily goes to the office or whether the manager directs/approves them to go into the office.

- An employee, who is working at home (or approved alternate location), and who is directed or approved by the manager to travel to the office during their workday, is provided administrative time (duty/work time) for the travel. See National Agreement Art. 50, Section 7(C); IRM 6.800.2.4.7(4).
- Employees who want to go into the office (but are not directed/approved by the manager to do so) must use their own time. They may commute prior to the beginning of their tour of duty or after the end of their tour of duty, or they may commute during the unpaid meal period. They also have the option to use previously earned credit hours, compensatory time off, or personal leave for travel time during the workday.

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## Transportation expenses when traveling to and from the employee's residence to their official duty station

There has been no other government-wide guidance allowing travel or parking expenses to be reimbursed under the evacuation order.

Per IRM 1.32.1.7 (07-10-2019) Paragraph (3) Employees will not be reimbursed for commuting expenses. Commuting expenses are transportation expenses incurred while traveling from the employee's residence to his/her official station and return. These expenses are personal expenses borne by the employee and are not reimbursable. Employees must bear the commuting cost of the transportation between their residence and their official station.

Published On: 6/1/2020

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## New award pool structure for bargaining unit employee performance awards

The IRS is implementing a simpler, more effective award pool structure, ensuring high-performing bargaining unit employees receive awards.

The new structure is based solely on business unit and designated occupation. The previous awards process required about nine months to administer. Award pools were manually configured and reconfigured annually, requiring multiple steps, reviews and revisions to ensure employees were in the correct award pool. This new structure allows for automations and efficient configuration of award pools.

This change also reduces the number of award pools. In addition, the new system:

- Creates a transparent structure for employees to understand and
- Bases awards on employees' rankings within the occupational series.

This structure will allow employees to have equal ground in competing for an award and will promote fairness and consistency within business units.

Published On: 5/29/2020



## **FAQs Listed Below Were Updated on 5/28**

### **Filing a Claim**

If an employee believes they have contracted COVID-19 as the result of a work-related exposure, they should complete Form CA-1, Federal Employee's Notice of Traumatic Injury and Claim for Continuation of Pay/Compensation using the Employees' Compensation Operations & Management Portal. The employee should submit factual evidence concerning exposure, including whether they work in high-risk employment, as well as supporting medical evidence. (See the Department of Labor: Claims under the Federal Employees' Compensation Act due to the 2019 Novel Coronavirus (COVID-19 for additional information).

Published On: 5/28/2020

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### **Full-Time Stewards entering buildings that reopen**

Full-time National Treasury Employees Union Chapter Stewards will be allowed in the buildings of the three opening states to conduct representational activities only.

Published On: 5/28/2020

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### **In person training at locations where employees are returning to work**

In person training will not be conducted at this time. The evacuation order will remain in effect for most employees to promote social distancing. The agency continues to evaluate this challenge.

Published On: 5/28/2020

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### **Work-related exposure**

If you to return to an IRS office, contract COVID-19, and confirm you have contracted COVID-19 from the workplace, you may consider filing a claim with the Office of Workers' Compensation Programs (OWCP) and follow appropriate procedures (see Filing a Claim). You may request to use emergency paid sick leave under the Families First Coronavirus Response Act, sick leave, other types of leave, or paid time off, as appropriate.

If you are otherwise sick or receiving a medical examination or treatment (not COVID-19 related), you may request to use sick leave, other types of leave, or paid time-off as appropriate. If your family member is sick or receiving medical examination or treatment (not COVID-19 related), you may request sick leave for general family care, or other types of leave, or paid time off, as appropriate.

If the employee has no leave available, supervisors are authorized to approve requests for advanced leave or leave without pay in certain circumstances.

For further information, please feel free to reference the Reopening the IRS: HR Flexibilities document.

When an employee opts not to take leave and they do not have portable work, a supervisor may find it appropriate to enforce the employee's use of leave. See Office of Personnel Management's Factsheet issued on March 3, 2020 (<https://www.opm.gov/policy-data-oversight/covid-19/fact-sheet-additional-guidance-in-connection-with-the-covid-19-emergency/>).

Supervisors should consult with their servicing LR Specialist before ordering enforced leave because enforced leave is an adverse action that imposes procedural requirements (i.e., advance notice, an opportunity to reply, the right to representation, and an agency decision) under the law. Enforced leave of 14 days or less may be subject to agency administrative grievance procedures or negotiated grievance procedures. In addition, enforced leave lasting longer than 14 days may be appealed to the Merit Systems Protection Board (MSPB) or potentially grieved under any applicable negotiated grievance procedure.

Published On: 5/28/2020

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## Breakrooms

Breakrooms with tables will be available for social distancing --- vending machines and microwaves to heat their food. Breakrooms will be set up with social distancing in mind.

Employees should take note of the signage that is placed in breakrooms. Seating is available – just at a reduced amount. Where feasible, chairs were removed, or signage has been placed at the entry point for a conference room or canteen to inform people of the limits of #'s of people in the room. There is also posted signage about wearing your face masks. All signage is building specific. In general, facilities has provided different mitigation strategies to keep people aware and distanced.

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## Cafeteria Services

Cafeteria food may not be available when offices first return to normal operations. Employees should bring food from home, or be prepared to go out for lunch or get food from the vending machine.

Published On: 5/28/2020

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## Childcare centers in IRS facilities

Visit the General Services Administration website for a complete listing of child care center locations and to determine whether they have been reopened.

Published On: 5/28/2020

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## Conference rooms

Employees should take note of the signage that is placed at the entrance of conference rooms. Seating is available at a reduced amount. Where feasible, chairs were removed, or signage has been placed at the entry point for a conference room to inform people of the limits of #'s of people in the room. There is also posted signage about wearing your face masks. All signage is building specific. In general, facilities has provided different mitigation strategies to keep people aware and distanced.

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## Employees may not have childcare or dependent care options but are being recalled

At this time there is no flexibility to provide administrative leave for employees that may have childcare responsibilities. Employees may use up to 80 hours of emergency paid sick leave, paid at a reduced rate for childcare responsibilities. See Interim Guidance policy HCO-06-0420-0007 (PDF) for details.

Published On: 5/28/2020

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## Requesting leave

Once an employee is removed from the work-at-home directive (i.e., their evacuation order is lifted), the employee resumes regular work activities, and normal time and attendance rules apply (including leave provisions). The employee should follow standard workgroup procedures for requesting leave.

Published On: 5/28/2020

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## Weather and Safety Leave

**High-risk employee**

Weather and safety leave may be provided to employees who are prevented from safely traveling to or safely performing work at an approved location (including the telework site). This may include non-telework employees directed to return to work at their post of duty who have self-identified as being at higher risk for serious complications from COVID-19 (based on CDC guidelines). Medical documentation is not currently required.

#### **Employee lives with someone who is high-risk but is not high-risk themselves**

Under these circumstances, weather and safety leave is not appropriate. An employee can use personal leave or other paid time off.

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### **Cannot report back to work due to child or dependent care issue**

The IRS is required to follow government-wide OPM guidelines (PDF) on this issue, which do not allow weather and safety leave to be approved based on child or dependent care needs. The IRS is inquiring on further flexibilities on this issue. We will update you as soon as possible if this answer changes. Employees may be entitled to emergency paid sick leave under the Families First Coronavirus Response Act to care for a child whose school or place of care was shut down due to COVID-19. Their rate of pay under this type of leave may be reduced. See Interim Guidance policy HCO-06-0420-0007 for details.

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### **Employees or teams who are directed by management to rotate in and out of the office to maintain social distancing**

Weather and safety leave may be provided to employees who are prevented from safely traveling to or safely performing work at an approved location. In this situation, employees are asked not to report to the office to maintain social distancing and those who cannot telework may be approved for weather and safety leave.

Published On: 5/28/2020

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### **New Hires**

New hires may be moved to a later return phase to allow time to establish training processes and may remain on weather and safety leave unless otherwise directed to return to work by their supervisor. New hires able to telework should continue to do so.

Published On: 5/28/2020

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## Requirement to report

Employees unable to work at home/telework, as their job duties involve non-portable work, will be contacted by their manager and recalled into the office in reverse seniority order, based on their IRS enter-on-duty date.

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## Teleworking employees who need to report to the office to get mail, supplies or new cases

Teleworking employees may be directed by their manager into the office to pick up items like work assignments, mail related to your assigned work, and supplies; these teleworking employees will not have the evacuation order rescinded.

Published On: 5/28/2020

## **FAQs Listed Below Were Updated Between 5/22 and 5/27**

### **Office Cleaning Request**

Your office space has been currently designated as a closed operation due to State or City ordinances that call for Shelter in Place or Stay at Home directives. While the office is closed, there may still be personnel designated to go to the office to conduct mission essential work such as opening mail. If there is a desire to arrange for routine janitorial cleaning (dusting, vacuuming, mopping, garbage removal) of the office and you have personnel able to escort cleaning personnel, FMSS will facilitate these arrangements for some cleaning. This would not include CI, Counsel, Appeals or TAC's unless representatives for this space are making the request and/or present.

If you do not have personnel considered mission essential or do not require cleaning at this time, FMSS will try to arrange cleaning prior to the reopening of all offices in coordination with the Business Units as we receive known dates for reopening.

Submit an ERC ticket be submitted in OS GetServices:

1. Select Request Help
2. Facilities
3. Office or Workspace Issue
4. Hazardous or Unsafe Conditions

\*Note it is important to use this selection to allow FMSS to coordinate the access and not because it is a hazardous situation

5. Answer specific questions:
  - a. Location: Building address, Floor or suite to be cleaned
  - b. Room #: Number of suite
  - c. Date of Hazard: Date of ticket
  - d. Where is the Hazard/unsafe condition: Floor or suite to be cleaned
  - e. Was the Hazard identified during an inspection: No
  - f. Does the Hazard pose an immediate threat: No
  - g. Select code that describes the hazard: Other
  - h. Was any corrective action taken: No
  - i. Provide Details: Janitorial cleaning requested, Contact Name and Number must be provided

\* Please note that an employee must be able to escort the janitorial service for the entire cleaning time.

FMSS will contact the name provided to coordinate a date and time for cleaning.

[5/27/2020]

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### **How retiring employees turn in equipment and badge**

Employees should contact their local Security representative Security POC to schedule an appointment to surrender badge and return equipment when they leave the Service.

Employees should review the guidance in COVID-19 Process: IT Equipment and SmartID Card Return for Separating

Employees email for more information.

Note: Your SmartID should ONLY be returned to an IRS location. If you need further information email \*FMSS ICAM SmartID.

Published On: 5/27/2020

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## Requirement to provide medical certification when renewing an existing FMLA case

Managers should waive the medical certification requirement during the COVID-19 outbreak for employees with an existing FMLA case, who are requesting to renew their FMLA case for the same chronic or continuing condition.

Published On: 5/27/2020

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## Employee reinvestigations on background checks

Reinvestigations have not been delayed. The only change that will likely occur due to COVID-19 (guidance we have received from DOD), is that if investigators determine that subject interview is warranted, those will be done via telephone or video where possible. If that occurs, the subject will be contacted by investigator.

Published On: 5/27/2020

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## Lapse in Appropriations

The organization is not experiencing a Lapse in Appropriation situation at this time, therefore, furlough of employees is not an applicable or appropriate action. Employees have been ordered to evacuate IRS facilities and work from home, provided they meet all requirements and are able to do so.

Published On: 5/27/2020

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## Overtime Payroll Cap and Waiver for COVID-19 related work performed

COVID-19 has not altered the requirements/procedures for maximum earnings limitations (pay cap) or requesting a waiver.

Per 5 CFR 551.501(d), maximum earnings limitations do not apply to overtime pay for Fair Labor Standards Act (FLSA) non-exempt employees.

FLSA exempt employees who work overtime (OT) or compensatory time (in lieu of OT) in support of the preparation, prevention, or response to COVID-19 may request to waive the biweekly pay limitation, apply a higher annual premium pay cap and exclude premium pay from the aggregate limitation under Public Law 116-136, Section 18110 (CARES Act).

These requests are different than the waiver to biweekly pay limitations that the Commissioner can currently approve under 5 USC 5547. At this time, waiver requests under the CARES Act must be approved by the Department of Treasury.

Please coordinate with your Business Based Human Resources (BBHR) professional for additional procedural information on requesting a waiver under this new authority.

Published On: 5/26/2020

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## Insufficient work while teleworking

Your manager should give you work assignments as needed to ensure you have work to complete during the time you're working from home. While under evacuation order, you may be assigned any work without consideration to grade, level or title if you have the necessary knowledge and skills to complete assignments. If your manager is unable to assign additional work, and if not directed to the office, you will be eligible for Weather and Safety leave.

Published On: 5/22/2020

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## Preparing for telework

Employees should:

1. Request ERAP,
2. Take all necessary equipment (for example, laptop) and assigned work files (paper or electronic) to complete duties at home and
3. Ensure the home location or other work location is appropriate for work (for example, work space suitable to perform work, high-speed internet, work environment free from distractions, provides reasonable security and protection of government property).



An employee who is not high-risk may be directed back into the office to retrieve their laptop. The employee does not need to be in the office to sign their OL5081 for ERAP. Instead, the day following the ERAP PMO approval, the employee may try to access ERAP and AnyConnect before or after their manager confirms from OL5081 that the account is created and ready to be accessed. All laptops should have AnyConnect pre-installed. Establishment of ERAP is what allows AnyConnect to be activated to enable remote access to the IRS network. Once connected, the employee will need to access the OL5081 system to sign the System Security Rules and acknowledge the account acceptance within 45 days.

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## Alternate work location

The requirement that the telework location be within a 150-mile radius of the employee's assigned POD has been temporarily waived during COVID-19. Under the direction to work from home, the employee will work from home or an alternate location the employee and manager agree to.

If the reason for the request to work more than 150 miles from your official POD is to comply with the Agency's request to telework during COVID-19 or to work from home due to the evacuation order, then no, you will not have to request a temporary hardship. If you are making the request due to personal reasons, then yes, you are required to request a temporary hardship using the site here. If your temporary hardship is approved, and you continue teleworking outside the 150-mile commuting distance for personal reasons for more than 120 days (NBU) or 9 months (BU), then a PAR will need to be processed to adjust locality pay.

If you have internet in your home, you should work in the home. If you only have internet in your vehicle and not the home, discuss the matter with your supervisor. A vehicle generally does not provide reasonable security and protection of government equipment and data (paper and electronic) as windows could allow for inadvertent disclosure of taxpayer data.

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## Suspension or termination of telework

Managers should consult with their servicing Labor Relations Specialist for guidance on employees who have engaged in egregious misconduct. (This includes employees previously removed from telework for pornography, or AWOL infractions in violation of the Telework Enhancement Act of 2010.) If evacuation is determined appropriate, these employees may work from home. If evacuation is not appropriate, employees are eligible for Weather and Safety leave for office closures. Any employee approved to work from home will return to their POD after the social distancing order is lifted.

Published On: 5/22/2020

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## Waiver of two in-office days per pay period

The requirement to have at least two "in-office days" each pay period as required under the Official Post of Duty (POD) policy has been lifted at this time. Managers can grant exceptions to this policy without an approved official Form 15088. Managers should keep a record of employee requests. During the continuity period, the need for a temporary telework agreement is also waived. Employees will remain on their current telework agreement.

NOTE: Approval of exceptions to official POD requirements will be re-evaluated every 30 days.

Published On: 5/22/2020

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## Evacuated employees

As of 3/30/2020, employees have been evacuated and are generally required to conduct their work from home. If the employee does not have internet (cannot be required to absorb the cost of obtaining internet), the employee can be assigned any work without regard to the employee's grade, level, or title that they have the knowledge and skills to perform, including work that can be performed "offline." If no such work is available, and the employee is not directed to report to the post of duty, the employee may be provided on weather and safety leave (posted to 990-59514) for the affected hours.

Employees should work with their manager to determine what work assignments will be assigned to you or to determine if you are directed to report to the POD for work-essential assignments. Employees will be expected to return to their approved telework agreement/type. Employees should discuss telework options after the evacuation order is lifted with his or her manager.

Published On: 5/22/2020

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## Manager directive to report to POD for work items

Your manager may direct you to retrieve items at your POD (even if closed due to a shelter in place order or evacuation order) to conduct mission-critical work. Although formal office operations are temporarily suspended, buildings remain open and IRS space is accessible for activities such as processing mail, retrieving work materials, using office equipment, getting supplies, and other tasks necessary to support working from home (or an alternate location).

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## Caring for a child or dependent due to school closure

Yes, whether your POD is open or closed, you may telework with your child at home. The IRS does not prohibit teleworking while dependents are at the telework site providing your ability to perform work is not diminished. However, telework is not a replacement for dependent/family care.

Employees have the option to request appropriate leave (paid or unpaid) for any time throughout the workday that they are providing care for their dependent/family.

Employees are also entitled to up to 80 hours of emergency paid sick leave to care for others, including children whose school or childcare facility is closed due to COVID-19, during COVID-19 if they meet specific criteria, outlined in Interim Guidance policy HCO-06-0420-0007. Please note that employees will only receive two thirds of their regular rate of pay for care of others, and compensation cannot exceed \$200 per day or \$2,000 total over the 80-hour period.

The work environment while teleworking should remain professional (i.e., free of noise, interruptions, and other distractions) and secure as it would be in the office.

Published On: 5/22/2020

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## Employee eligibility - Expanded maxiflex

All bargaining unit and non-bargaining unit employees, who are under an evacuation order, who are telework-able, who are working at an alternate site location, and who have 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.” See Interim Guidance Memorandum HCO-06-0420-0006 for additional information.

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 non-workday and
- Reduced core hours as approved by the first-line manager.

Probationary employees who meet the eligibility requirements for expanded maxiflex as outlined in Interim Guidance Memorandum HCO-06-0420-0006 may request this temporary and voluntary schedule.

The expanded maxiflex FWS for COVID-19 is a temporary, voluntary schedule for employees who are under an evacuation order, telework able, and are working at an alternate work site location, and who have caregiving responsibilities. See Interim Guidance Memorandum HCO-06-0420-0006 for additional information.

Published On: 5/22/2020

## **FAQs Listed Below Were Updated Between 4/16 and 5/21**

### **Continuing to telework if POD is closed**

If your POD is closed and you are able to telework, you should continue to telework. Under the direction to work from home (evacuation order), you should work from home if you have portable job duties, even if you do not have a telework agreement.

Published On: 5/21/2020

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### **Employee eligibility - telework**

Under the evacuation order that was effective 3/30/20, all employees were directed to work from home if they had portable work. If you have portable job duties, you are expected to perform work at home even if you do not have a telework agreement. If you have no portable job duties, then you will be placed on weather and safety leave. Do not report to your assigned post of duty unless directed by your supervisor to complete mission-critical work or until the evacuation order is rescinded.

Published On: 5/21/2020

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### **Overtime while teleworking**

You should discuss with your manager whether or not you may work overtime while teleworking/working from home.

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### **Caring for a child or a family member**

Employees may use up to 80 hours of emergency paid sick leave to care for a child, whose school or place of care is closed due to COVID-19, in accordance with Interim Guidance HCO-06-0420-0007. Note that compensation will be reduced to two thirds the regular rate of pay when using this type of leave to care for others. Employees may also request annual leave, other paid time off (e.g., previously earned compensatory time off, credit hours), leave without pay, or advanced leave if unable to report to their worksite due to caretaker responsibilities.

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### **Caring for high-risk dependent child or a family member**

Teleworking employees are expected to request appropriate leave (paid or unpaid) for any time throughout the work day that they are providing care for their dependent and/or family member. Employees may use up to 80 hours of emergency paid sick leave to care for a child, whose school or place of care is closed due to COVID-19, in accordance with Interim Guidance HCO-06-0420-0007. Note that compensation will be reduced to two thirds the regular rate of pay when using this type of leave to care for others. Weather and Safety leave cannot be granted under this circumstance.

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## Alternate work location

The requirement that the telework location be within a 150-mile radius of the employee's assigned POD has been temporarily waived during COVID-19. Under the direction to work from home, the employee will work from home or an alternate location the employee and manager agree to.

If the reason for the request to work more than 150 miles from your official POD is to comply with the Agency's request to telework during COVID-19 or to work from home due to the evacuation order, then no, you will not have to request a temporary hardship. If you are making the request due to personal reasons, then yes, you are required to request a temporary hardship using the site here. If your temporary hardship is approved, and you continue teleworking outside the 150-mile commuting distance for personal reasons for more than 120 days (NBU) or 9 months (BU), then a PAR will need to be processed to adjust locality pay.

If you have internet in your home, you should work in the home. If you only have internet in your vehicle and not the home, discuss the matter with your supervisor. A vehicle generally does not provide reasonable security and protection of government equipment and data (paper and electronic) as windows could allow for inadvertent disclosure of taxpayer data.

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## Reporting telework in SETR

You should use your regular OFP codes. Time will be entered as telework. To report telework hours, employees without a telework agreement will select the Ad Hoc telework type in Single Entry Time Recording/Employee Profile tab. This will enable the telework box to appear for posting telework time on the Time Entry screen.

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## Temporary power outages

In cases of temporary power outages that occur while employees are under evacuation and required to work from home, if there is no work that can be assigned due to the outage and the employee is not directed to report to the post of duty, then the employee may be provided weather and safety leave (posted to 990-59514) for the affected hours.

Published On: 5/21/2020

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## Blood drives at IRS facilities

The American Red Cross is experiencing a severe blood shortage due to COVID-19 and donors are urgently needed. Please refer to the American Red Cross website to find places to donate and how to make an appointment. When local blood drives at IRS locations are held in the future, it will be communicated. See Article 36, Section 8. For information about timekeeping and leave visit the blood donation page.

Published On: 5/19/2020

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## Additional cleaning and disinfecting required to help prevent COVID-19

Janitorial contracts have been modified to include specific disinfecting requirements in cases of COVID-19 and enhanced cleaning procedures. FMSS is following CDC guidance for cleaning requirements recommended prior to employees returning to work in all IRS occupied buildings.

Published On: 5/19/2020

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## Cleaning and disinfection practices to help prevent the spread of the coronavirus at IRS facilities

Some office buildings were able to rapidly modify janitorial contracts prior to the evacuation order. Many, however, have taken an extended amount of time to negotiate the IRS required contract changes. If you notice a janitorial problem in a specific area, please submit an ERC ticket. OS Get Services system is the best way to get local attention to problems and track the response and progress until resolution.

Published On: 5/19/2020

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## Wipe don't spray

Spraying chemicals, including cleaners and disinfectants, can inadvertently cause irritation and trigger allergies of coworkers. For this reason, only cleaning and disinfectant wipes are allowed at individual workspaces. For a chemical disinfectant to work, the desk top surface should first be cleaned. Cleaning refers to the physical removal of germs, dirt and impurities on a surface. Following cleaning, an EPA

disinfectant for use against the virus that causes COVID-19 should be used. Follow the manufacturer's instructions for the product (concentration, application method and contact time, etc.) to ensure the disinfectant has time to work.

Published On: 5/20/2020

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## Credit hours

### Qualifying

Credit hours are only available to employees on flexible work schedules. These include flexitour with credit hours, gliding, maxiflex, and the new expanded maxiflex.

Published On: 5/20/2020

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## Life Insurance (FEGLI)

You are entitled to continue life insurance for up to 12 months while you are in nonpay status. The 12-month period starts when you are in nonpay status for an entire pay period. No premium payments are required, unless you are receiving benefits from the Office of Workers' Compensation Programs (OWCP).

Your life insurance coverage terminates at the end of the 12-month period, with a 31-day extension of coverage and a right to convert to an individual policy.

Reference FEGLI Handbook page 93.

Published On: 5/20/2020

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## Time period to use compensatory time

The use of compensatory time within 26 pay periods after it is earned is governed by regulation and cannot be changed (5 CFR 550.114 (d) for FLSA exempt employees and 5 CFR 551.531 (d) for FLSA non-exempt employees).

Published On: 5/20/2020

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## Using 401K retirement plan

President signs CARES Act — (March 27, 2020) President Trump has signed the Coronavirus Aid, Relief, and Economic Security (CARES) Act into law. This law seeks to address the economic impacts of the



coronavirus (COVID-19), and it includes provisions concerning retirement plans. Thrift Saving Plan (TSP) will provide update as specific details become available.

<https://www.tsp.gov/whatsnew/Content/index.html#caresAct>

Published On: 5/20/2020

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## Dependent Care Flexible Spending Account election during the COVID-19 outbreak

You can make changes to a Dependent Care Flexible Spending Account election mid-year if you experience a Qualifying Life Event (QLE). Two QLEs that many have experienced recently are:

- 1.A change in employment status for you, your spouse or dependent and
- 2.A change in cost or coverage of your dependent care services.

The change to your account must be consistent with the reason for the change. For example, if a dependent care provider is no longer providing care (before/after work care or daycare closes, summer day camp cancels or care is no longer needed), the election can be reduced. Similarly, if you need supplemental child or adult care due to an increase in hours worked, you may increase your election. If you have questions or need to submit a QLE change, go to the FSAFEDS website or call a representative at 877-372-3337.

Published On: 5/20/2020

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## Evacuation pay authority for employees to care for young children or other family members

Excused absence (administrative leave) is currently not available for caregiver responsibilities. IRS is waiting on Treasury guidance before it can consider implementing this flexibility. Further information will be shared when it is received.

Published On: 5/20/2020

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## Lunch and breaks requirement

Employees may not extend a lunch period by taking a break prior to or immediately following lunch because the break is considered part of their compensable workday (Comp. Gen B-190011). See IRM 6.610.1.2.5(4) for more information.

Published On: 5/20/2020

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## Disabled Veterans leave carry over or extension

The 12-month eligibility period is not extended because of a break in service. The 12-month eligibility period expires one day before the anniversary date of the first day of employment. An eligible employee may only use disabled veteran leave during the continuous 12-month eligibility period beginning on the first day of employment, per 5 CFR 630.1304(a)

Published On: 5/20/2020

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## Processing of retirement packages with effective dates in the next 30 or 60 days

If a retirement package was submitted timely (60 days prior to the effective date) and BeST was able to order and receive their Official Personnel File, then BeST is working the case to get it ready to mail. We will be timely on the PAR action which will generate the Separating Employee Clearance, which triggers the IT process to begin.

If the retirement application package was received after 3/13/2020 there could be a delay in processing the PAR/Separating Employee Clearance due to BeST not receiving their Official Personnel Folder as no mail is being sent and/or received due to the office closures.

Published On: 5/20/2020

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## Retirement processing delays

The National Archives and Record Administration (NARA) where OPFs are stored is closed and only providing paperwork for death and death of dependent cases. New retirement cases cannot be fully worked while NARA is closed. Further, OPM continues to require wet signatures on retirement paperwork so any retirement packages not mailed to the National Finance Center by March 23, 2020 are delayed. Due to this, retirement processing will be delayed at this time. The BeST specialists have communicated this to the impacted employees to include the impact of the delay on them and allowing the affected employees to change their retirement date.

While BeST is working very hard to process retirements, we also have to balance the safety of our workers and comply with state requests to limit exposures to Covid-19. To that end, we are currently trying to establish a way to work retirements while teleworking. An additional limitation to the processing of retirements is caused by the mail service stopping within the closed buildings. This results in the Specialists not having access to hardcopy applications and/or Official Personnel Files (OPFs) that came in since the closures. Those items are required to finalize a retirement case. We are currently working with the Office of Personnel Management, the National Archives and Records Administration, and the local mailrooms to explore options to continue processing retirement applications during the

COVID-19 crisis. Our specialists are keeping in contact with their retirees, updating them on their retirements and being available to discuss options, including pushing their retirement date back. We are committed to helping our retirees and understand their concerns.

Published On: 5/20/2020

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## Sick leave to care for children due to school closure

Sick leave may only be used to care for a sick family member. Employees are entitled to up to 80 hours of emergency paid sick leave to care for others, including children whose school or childcare facility is closed due to COVID-19, during COVID-19 if they meet specific criteria, outlined in Interim Guidance policy HCO-06-0420-0007. Please note that employees will only receive two thirds of their regular rate of pay for care of others, and compensation cannot exceed \$200 per day or \$2,000 total over the 80-hour period. The option to use earned annual leave, advanced annual leave, accrued credit hours, accrued compensatory time off, are also available for this purpose.

Published On: 5/20/2020

## Extend leave year past the usual date in January due to inability to schedule leave before deadline

COVID-19 has not altered the requirements for scheduling or using use-or-lose annual leave. Guidance on scheduling use or lose can be found in IRM 6.630.1.3.2, Sequence of Annual Leave Usage. During this unprecedented COVID-19 situation, managers must ensure that employees' use of annual leave does not impact business operations, while at the same time, balancing employees needs for vacations, rest and relaxation, and personal business and emergencies. Managers are encouraged to be flexible in approving annual leave requests to attend to COVID-19 related needs, and to avoid forfeiture of annual leave. 5 CFR 630.308 requires that before being considered for restoration, the annual leave must have been scheduled and approved in writing before the start of the third biweekly pay period prior to the end of the leave year.

Published On: 5/20/2020

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## Guidance on scheduling use or lose annual leave requests

Guidance on scheduling use or lose can be found in IRM 6.630.1.3.2, Sequence of Annual Leave Usage. During this unprecedented COVID-19 situation, managers must ensure that employees' use of annual leave does not impact business operations, while at the same time, balancing employees needs for vacations, rest and relaxation, and personal business and emergencies. Managers are encouraged to be flexible in approving annual leave requests to attend to COVID-19 related needs, and to avoid forfeiture of annual leave.

Published On: 5/20/2020

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## Restored annual leave

COVID-19 has not altered the requirements for restoration of annual leave. Under law, regulation, and IRS policy, employees may carryover a maximum of 240 hours (30 days) of accrued annual leave into the following leave year. Annual leave may be restored under 5 USC 6304(d) and (f) when lost due to certain conditions, including an exigency of the public business. 5 CFR 630.308 requires that before being considered for restoration, the annual leave must have been scheduled and approved in writing before the start of the third biweekly pay period prior to the end of the leave year. SES Executives (including those acting an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives have the authority to make determinations of exigencies of the public business for employees within their operating division or function. Requests for restoration should meet all criteria outlined in IRM 6.630.1.3.3, and be carefully evaluated on a case-by-case basis.

Published On: 5/20/2020

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## Limitations for weather and safety leave and/or administrative leave an employee may be provided

There is no limit on the amount of weather and safety leave that can be provided (subject to appropriate guidelines and eligibility requirements).

There is an 80-hour per calendar year administrative leave limitation for full-time employees (prorated for part-time employees). This limitation is statutory. (Administrative Leave Act of 2016 (5 USC Section 6329a)).

Published On: 5/20/2020

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## Qualifying for weather and safety leave

### **Employee suspects exposure to the COVID-19 outbreak and they're asymptomatic, but not eligible to telework**

Employees who are not telework eligible and are both asymptomatic (healthy) and quarantined or isolated under the direction of a local or public health authority, may be authorized weather and safety leave for the period of quarantine in lieu of reporting to the office. Weather and safety leave authorized under this condition is posted to OFP code 990-59513, Weather and Safety Leave – Office Open, Cannot Safely Report

### **Employees on leave without pay (LWOP)**

If the intended purpose of the LWOP is frustrated by the COVID-19 outbreak, then the employee may request to cancel the LWOP (including retroactively) and be eligible for the same amount of weather and safety leave as other employees. Otherwise, employees on LWOP are generally not eligible for weather and safety leave.

**Employee is not eligible for telework but is at high-risk for serious complications from COVID-19 and cannot safely travel to their office**

Those populations that the CDC has identified as being at higher risk for serious complications from COVID-19 (see CDC High Risk Complications and CDC Special Populations) may request weather and safety leave if they are not eligible to telework and their condition prevents them from safely traveling to or performing work in the office. Weather and safety leave authorized under this condition is posted to OFP code 990-59513, Weather and Safety Leave – Office Open, Cannot Safely Report

**Campus employee who is not telework eligible, has a family member in their household who has been told by a health authority to self-quarantine**

Employees can request weather and safety leave based on the general principle that weather and safety leave may be allowed in circumstances where an employee's travel to or performance of work at the regular worksite would pose significant safety risk for other persons. Weather and safety leave authorized under this condition is posted to OFP code 990-59513, Weather and Safety Leave – Office Open, Cannot Safely Report.

**Employee under the work-at-home directive who does not have work that can be assigned and conducted from home**

Effective March 30, employees were directed to evacuate the work site and work from home (or alternate location). If there is no work that can be assigned to an evacuated employee by their manager, the employee is provided weather and safety leave for the affected hours. Weather and safety leave authorized under this condition is posted to OFP code 990-59514

**Position requires employee to work in the office, they are unable to telework, and there are travel restrictions due to COVID-19**

Current OPM guidance states that travel restrictions, orders, and instructions issued by state and local governments in response to COVID-19 do not restrict the ability of Federal employees from any travel necessary to perform official functions deemed essential by their employers. In order to determine whether weather and safety leave is appropriate, managers shall consider the various factors outlined in the National Agreement, Article 36, subsection 15.B.2, and Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave. See also FAQ 6 in the IRS Dismissal and Closure Procedures. In addition, employees identified as being at higher risk for serious complications from COVID-19 (see CDC High Risk Complications and CDC Special Populations) may request weather and safety leave if they are not eligible to telework and their condition prevents them from safely traveling to or performing work in the office. If approved, the weather and safety leave is posted to 990-59513, Office Open, Cannot Safely Report.

**How to request weather and safety leave**

Submit Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or other documentation, to your manager, per the National Agreement, Articles 36 (non-teleworkers) and 50 (teleworkers), and per Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave (for non-bargaining unit employees).

Published On: 5/20/2020

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## Signs and materials

The COVID-19 page has print and video information available to download. Hand sanitizer and disinfectant wipes will be provided as available from FMSS and your BOD can also order these items. Soap and water is available in all PODs and employees are encouraged to wash their hands often.

C&L and FMSS have provided information to post at PODs. Please see IRS Source to download print materials.

Face Covering

DIY - Face Cloth Coverings

How to Protect Yourself (PDF)

CDC Face Covering Information (Video)

General & OSHA Bulletin Boards

Enhanced Entry Screening Services (EESS) FSC Discussions at other Federal buildings/spaces (PDF)

Ten Steps All Workplaces Can Take to Reduce Risk of Exposure to Coronavirus

Know The Facts (PDF)

Worker Protection (PDF)

Glove Removal (Video)

Hand Washing

Stop the Spread of Germs (PDF)

Hand Hygiene – How To

CDC Hand Washing (video)

Social Distancing

Keep Your Social Distance (PDF)

Social Distance NSC (PDF)

Published On: 5/14/2020

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## Article 9 Steward

### Time Reporting

Stewards should still be using existing OFP codes for bank and official time as outlined in Exhibit 9-1 when dealing with questions/issues related to COVID-19.

Full-time Stewards may perform at least 120 hours of ratable work to receive an appraisal. If a Full-Time Steward does not meet the minimum period, they will receive a Not Ratable (N/R) rating. Generally, the steward and the manager have a work plan in place to determine when work will be performed. If there

is a need to modify the work plan the steward should work with the manager and make any adjustments accordingly. Keep in mind stewards are not required to complete the 120 hours of work and can elect to be rated N/R.

Full-Time steward is on Weather and Safety leave due to the COVID-19 pandemic in a location where most of the bargaining unit is also on Weather and Safety leave, but there are some representational activities occurring, should report any NTEU activities under the appropriate steward code and all remaining time should be reported under the Weather and Safety leave code provided it is within their tour of duty.

### **Telework**

Full-time stewards on telework during the COVID-19 outbreak and run out of NTEU work, cannot be required by management to do Agency work; however, if the steward elects to perform agency work and is telework ready, they may do so. Otherwise they would remain/be placed on weather and safety leave (see last para. of "Time Reporting").

Full-Time stewards whose POD was evacuated, can perform representational duties on a full-time basis on telework provided they are telework ready and there is representational work available. During COVID-19, the provision outlined in Article 9 Section 5(C) is waived that limits telework for Chapter Presidents and Chief Stewards to 24 hours a month.

Part-time stewards should be treated as all other employees in terms of getting them on telework during COVID-19. That is, their ability to telework should be based on their ability to perform agency work remotely, not on whether they can perform representational duties in a telework environment. If teleworking, part-time stewards would have to check-in/check-out before they can perform any official or bank time representational duties in accordance with the provisions outlined in Article 9 Section 2(O).

Published On: 5/13/2020

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## **Time reporting to a POD and back home when directed by a manager**

Employees who travel to their POD and back home during regular work hours do so on administrative time (duty time), Use an administrative time code such as 990-59300, or other administrative time code designated by your business unit, to record such time.

Published On: 5/11/2020

 CDC - People Who Need to Take Extra Precautions - [5/12/2020]

You click on this link at it takes you to the link below.

<https://www.cdc.gov/coronavirus/2019-ncov/need-extra-precautions/index.html>

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## **Lapse in Appropriations**

The organization is not experiencing a Lapse in Appropriation situation at this time, therefore, furlough of employees is not an applicable or appropriate action. Employees have been ordered to evacuate IRS facilities and work from home, provided they meet all requirements and are able to do so.

Published On: 5/12/2020

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## New hire badges with virtual orientation

For Virtual Orientation, badges will not be issued until the new hire is able to return to the office.

- HCO will send Form 13716, Request for ID Card and/or Access Card for IRS Employees, directly to the managers for signing.

- Managers will send the completed signed form to the ICAM mailbox\*FMSS ICAM SmartID.

- ICAM will route the completed forms to the appropriate credentialing station.

Credential Offices are open for Mission Critical services by appointment. Our strategy is to conduct minimum activities to provide access.

In Office: Provisioning by Appointment Only. Find locations -credentialing station

Contacts:

[Amy.L.Albee-Johnson@irs.gov](mailto:Amy.L.Albee-Johnson@irs.gov)

[Chevaughn.K.Garner@irs.gov](mailto:Chevaughn.K.Garner@irs.gov)

[Omari.C.Tingle@irs.gov](mailto:Omari.C.Tingle@irs.gov)

Published On: 5/12/2020

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## Required cloth face coverings

All individuals are to wear cloth face coverings while in IRS facilities and workspaces. You may wear an alternative cloth face covering if it covers your nose and mouth and meets CDC requirements. The cloth face coverings provided to you by IRS meet the CDC requirements.

Do your part: Help stop the spread

- Anyone can be a carrier of the SARS-CoV-2 virus and not know it
- You play a role in protecting your co-workers and the public against COVID-19
- Face coverings help reduce the likelihood of spreading the virus to others
- Face coverings are one way to combat the virus – they must be used in addition to social distancing and other CDC recommended precautions

### IRS provided cloth face coverings

Federal Emergency Management Agency (FEMA), the U.S. Department of Health and Human Services (HHS) and U.S. Department of Homeland Security (DHS) have designed face coverings for federal departments and agencies with mission essential functions to help promote health and safety in the workplace and in their execution of public-facing missions. The face coverings are part of a multi-prong approach to re-open American economic activity while continuing to limit spread of coronavirus. Here is the information you need to know about wearing this face covering:



- Fabric touching skin: 100% cotton. Face covering contains silver and copper. These metals are known for their ability to stop and kill infectious pathogens.
- If skin irritation occurs, immediately stop using the face covering. If irritation persists, consult your primary care provider.
- Be mindful when wearing any face covering, if you have lung disease, like emphysema, or chronic heart disease. Stop using this product if you notice difficulty breathing while wearing it.
- Wash face covering routinely, depending on frequency of use.
- Machine wash warm up to 15 times before discarding. Tumble dry high. Do not use bleach, chemical or disinfectants to wash this product.

Published On: 5/12/2020

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## Using IRS-issued equipment at home

Until further notice, employees have the option to take their office IT equipment (including monitor, non-network printers, keyboard, mouse; but excluding desktops) to their home for use while teleworking. The employee has the following responsibility:

- Employees will be responsible for transporting the assigned equipment between the office and home.
- For monitors, employees are required to inform their managers that they are removing the equipment and provide the manager with the make/model and serial number of the monitor.
- 10' LAN cables are standard with each telework enabled workstation. If a 25' LAN cable is needed for your telework location, an RF ticket is required to be submitted via OS Get Services. IT will satisfy the request as long as inventory is available.
- Adhere to a clean desk policy at your telework workspace and please Keep your Laptop Safe.

Refer to recent IT advisories for more information:

IT messaging for Teleworking Employees – Government Furnished Equipment (PDF)

COVID-19 IT messaging for Teleworking Employees (PDF)

Published On: 5/11/2020

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## Families First Coronavirus Response Act (FFCRA) Regulations and Eligibility

Emergency Paid Sick Leave Under the Families First Coronavirus Response Act (FFCRA), effective April 1, 2020 through December 31, 2020

### **Emergency paid sick leave and expanded FMLA under the FFCRA**

All IRS employees are entitled to emergency paid sick leave. However, only employees on temporary appointments (not-to-exceed one year) who do not earn leave, and intermittent employees, are eligible

for expanded FMLA, per the law. See Interim Guidance HCO-06-0420-0007, Emergency Paid Sick Leave, for details.

### **Emergency paid sick leave versus accrued sick leave balance**

The emergency paid sick leave entitlement is separate from, and has no bearing on an employee's personal sick leave balance.

### **Eligibility - Legal custody of a grandchild and their school is closed.**

The term "son or daughter" means a biological, adopted, or foster child, a stepchild, a legal ward, or a child of a person standing in loco parentis (i.e., an individual who has day-to-day responsibility for the care and financial support of a child), who is under 18 years of age; or 18 years of age or older who is incapable of self-care because of a mental or physical disability.

### **Transferred to IRS from another Agency**

An employee who has taken all 80 hours of emergency paid sick leave and then changes employers is not entitled to additional emergency paid sick leave from the new employer. An employee who has taken some, but fewer than 80 hours of emergency paid sick leave, and then changes employers is entitled only to the remaining portion of emergency sick leave, up to 80 hours. The employee's emergency paid sick leave expires upon reaching 80 hours total, regardless of the employer providing it, or when the employee reaches the number of hours of paid sick leave to which they are entitled based on a part-time schedule with the new employer.

### **Incurring an employee debt when using emergency paid sick leave**

If you use emergency paid sick leave for care of others (i.e., paid at two thirds your regular rate of pay), you will incur a debt. Due to system programming limits, you will receive your full rate of pay. A debt will be established to collect the overpayment of one third of the regular rate of pay for each hour of leave used. You must repay this debt, as it does not meet the criteria to approve a waiver.

### **Using 80 hours of emergency paid sick leave if employee's rate of pay causes them to reach the daily maximum compensation limit (i.e., \$200 or \$511) prior to completing daily tour of duty**

Employees can use all 80 hours of emergency paid sick leave if the rate of pay they earn causes them to reach the per day maximum dollar limit prior to completing their daily tour of duty, unless the employee reaches the maximum total compensation limit (i.e., \$2,000 or \$5,110) prior to using all 80 hours.

### **Information on W-2 if there is an overpayment received and a subsequent debt, as a result of using emergency paid sick leave**

If the debt is repaid before the end of the year (generally by pay period 24), the overpayment is not included on the W-2. If any part of the debt is not repaid before the end of the year, the remaining debt amount is included on the W-2.

Published On: 5/6/2020

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## Qualifying for weather and safety leave

### **Employee suspects exposure to the COVID-19 outbreak and they're asymptomatic, but not eligible to telework**

Employees who are not telework eligible and are both asymptomatic (healthy) and quarantined or isolated under the direction of a local or public health authority, may be authorized weather and safety leave for the period of quarantine in lieu of reporting to the office. Weather and safety leave authorized under this condition is posted to OFP code 990-59513, Weather and Safety Leave – Office Open, Cannot Safely Report

### **Employees on leave without pay (LWOP)**

If the intended purpose of the LWOP is frustrated by the COVID-19 outbreak, then the employee may request to cancel the LWOP (including retroactively) and be eligible for the same amount of weather and safety leave as other employees. Otherwise, employees on LWOP are generally not eligible for weather and safety leave.

### **Employee is not eligible for telework but is at high-risk for serious complications from COVID-19 and cannot safely travel to their office**

Those populations that the CDC has identified as being at higher risk for serious complications from COVID-19 (see CDC High Risk Complications and CDC Special Populations) may request weather and safety leave if they are not eligible to telework and their condition prevents them from safely traveling to or performing work in the office. Weather and safety leave authorized under this condition is posted to OFP code 990-59513, Weather and Safety Leave – Office Open, Cannot Safely Report

### **Campus employee who is not telework eligible, has a family member in their household who has been told by a health authority to self-quarantine**

Employees can request weather and safety leave based on the general principle that weather and safety leave may be allowed in circumstances where an employee's travel to or performance of work at the regular worksite would pose significant safety risk for other persons. Weather and safety leave authorized under this condition is posted to OFP code 990-59513, Weather and Safety Leave – Office Open, Cannot Safely Report.

### **Employee under the work-at-home directive who does not have work that can be assigned and conducted from home**

Effective March 30, employees were directed to evacuate the work site and work from home (or alternate location). If there is no work that can be assigned to an evacuated employee by their manager, the employee is provided weather and safety leave for the affected hours. Weather and safety leave authorized under this condition is posted to OFP code 990-59514

### **Position requires employee to work in the office, they are unable to telework, and there are travel restrictions due to COVID-19**

Current OPM guidance states that travel restrictions, orders, and instructions issued by state and local governments in response to COVID-19 do not restrict the ability of Federal employees from any travel necessary to perform official functions deemed essential by their employers. In order to determine whether weather and safety leave is appropriate, managers shall consider the various factors outlined in the National Agreement, Article 36, subsection 15.B.2, and Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave. See also FAQ 6 in the IRS Dismissal and Closure Procedures. In addition, employees identified as being at higher risk for serious complications from COVID-19 (see CDC High Risk Complications and CDC Special Populations) may request weather and safety leave if they are not eligible to telework and their condition prevents them from safely traveling to or performing work in the office. If approved, the weather and safety leave is posted to 990-59513, Office Open, Cannot Safely Report.

### **How to request weather and safety leave**

Submit Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or other documentation, to your manager, per the National Agreement, Articles 36 (non-teleworkers) and 50 (teleworkers), and per Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave (for non-bargaining unit employees).

Published On: 4/27/2020

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## **FAQs Listed Below Were Updated Between 4/15 and 4/16**

Facilities (27)

General (7)

Item 1

How can I get a list of office closures that I can share with customers? For example, I work with IRS Sign Language Interpreting contracts and I need to share the list of Office Closures to some vendors and contractors who do not have access to IRS Source, but the new format does not copy clearly.

Yes, in the FMSS Communications COVID library.

This library, includes a read- only list of the IRS Building Access.

4/15/2020 10:03 AM

Equipment (3)

Item 40

How do I return a Pocket Commission?

Please follow the instructions for New and Expired Pocket Commission Processing.

4/15/2020 10:32 AM

Pay/Leave/Benefits (62)

General (14)

Item 51

How do I get my health and life insurance forms processed?

Ogden Payroll Center has closed due to the COVID-19 outbreak and can no longer receive health and life insurance forms by mail. You must send your forms either by fax to 855-816-9805 or email to the Ogden Payroll Center at [ogden.benefits.section@irs.gov](mailto:ogden.benefits.section@irs.gov) for processing. Also, during this time, both forms can be submitted with electronic signatures:

- Standard Form 2809,Health Benefits Election Form (FEHB) (.pdf) and
- Standard Form 2817,Life Insurance Election (FELI) (.pdf)

Be sure to read all instructions and complete all required fields to ensure timely processing. If your form is incomplete, Payroll will return it to you by email, which may delay the effective date of coverage.

For information on health and life insurance visit Employee Resources and Benefits on IRS Source. If you need help, submit a request to OS GetServices by selecting Order from the Product and Services Catalog, Employee Lifecycle Services, Insurance and then the option for your specific question or call Payroll and Benefits at 866-743-5748, option 1 and then option 2 (Federal Relay Service 800-877-8339).

4/15/2020 2:47 PM

Families First Coronavirus Response Act (FFCRA) (9)

Item 67

Am I eligible to take emergency paid sick leave if I am unable to work or telework and someone other than my family member needs care?

Yes; however, emergency paid sick leave may not be taken for someone with whom you have no personal relationship. Rather, the individual being cared for must be an immediate family member, a person who regularly resides in your home, or a similar person with whom you have a relationship that creates an expectation that you would care for the person if they self-quarantined or were quarantined.  
4/15/2020 11:59 AM

Item 68

**Am I eligible to take emergency paid sick leave if I am unable to work or telework and am taking steps to obtain a medical diagnosis?**

Yes. If you are experiencing symptoms of COVID-19 and seeking a medical diagnosis from a healthcare provider, you may take emergency paid sick leave if you are experiencing a fever, dry cough, shortness of breath, or any other COVID-19 symptoms identified by the U.S. Centers for Disease Control and Prevention. Any emergency paid sick leave is limited to the time you're unable to work because you are taking affirmative steps to obtain a medical diagnosis, such as making, waiting for, or attending an appointment for a test for COVID-19.

4/15/2020 11:58 AM

Item 69

**Do I have to use all my available leave first?**

No. You do not have to use all your other available leave to take advantage of using this leave.

4/15/2020 11:58 AM

Item 70

**It is 80 hours total – regardless of whether you use it for yourself or a family member or a combo?**

Yes, 80 hours is the combined total.

4/15/2020 11:58 AM

Item 71

**May I use the Families First Coronavirus Response Act sick leave retroactive back to April 1, 2020?**

Yes. This leave can be retroactive back to April 1. However, due to the reduced rate of pay when using emergency paid sick leave to care for others, you will incur a debt and receive a bill. You must repay the debt, as the debt is not eligible for waiver.

Although this new leave is effective per the FFCRA on April 1, employees cannot input the leave in SETR yet. Since the implementation of FFCRA is complex, Payroll operations is continuing to work with the National Finance Center to ensure that the proper adjustments are made. Employees' pay is important to all of us and we must get it right the first time.

4/15/2020 11:58 AM

Item 72

**Will the Families First Coronavirus Response Act sick leave be retroactive back to March 18?**

Unfortunately, no. The new law takes effect April 1, 2020.

4/15/2020 11:57 AM

Item 73

Are there any limits for this compensation?

Yes.

Leave used to care for yourself will be paid at your regular rate of pay but cannot exceed \$511 per day and \$5,110 total through December 31, 2020.

Leave used to care for others will be paid at 2/3rds your regular rate of pay but cannot exceed \$200 per day and \$2,000 total through December 31, 2020.

4/15/2020 11:57 AM

Item 74

I'm confused. Which leave would be most beneficial to me, my sick leave or FFCRA?

If you aren't sure which option works best for you, ask your manager to help you work through the pros and cons.

4/15/2020 11:57 AM

Item 75

What is the effective date of the Families First Coronavirus Response Act (FFCRA), which includes the Emergency Paid Sick Leave Act and the Emergency Family and Medical Leave Expansion Act?

The FFCRA's paid leave provisions are effective on April 1, 2020, and apply to leave taken between April 1, 2020, and December 31, 2020.

4/15/2020 11:56 AM

Retirement (3)

Item 87

Has COVID-19 impacted retirement processing by the Benefits and Services Team (BeST)?

The National Archives and Record Administration (NARA) where our OPFs are stored is closed and only providing paperwork for death and death of dependent cases. New retirement cases cannot be fully worked while NARA is closed. Further, OPM continues to require wet signatures on retirement paperwork so any retirement packages not mailed to the National Finance Center by March 23, 2020 are delayed. Due to this, retirement processing will be delayed at this time. The BeST specialists have communicated this to the impacted employees to include the impact of the delay on them and allowing the affected employees to change their retirement date

4/15/2020 9:46 AM

Weather and Safety (2)

Item 213

Under the evacuation order, employees are required to work at home (with or without a telework agreement). If an employee does not have internet and their position is mission-essential are managers asking the employee to report to and work in the office or is the employee placed on weather and safety leave? What if an employee experiences a temporary power outage?

As of 3/30/2020, employees have been evacuated and are generally required to conduct their work from home. If the employee does not have internet (cannot be required to absorb the cost of obtaining internet), the employee can be assigned any work without regard to the employee's grade, level, or title

that they have the knowledge and skills to perform, including work that can be performed “offline.” If no such work is available, and the employee is not directed to report to the post of duty, the employee may be provided on weather and safety leave (posted to 990-59514) for the affected hours.

In cases of temporary power outages that occur while employees are under evacuation and required to work from home, if there is no work that can be assigned due to the outage and the employee is not directed to report to the post of duty, then the employee may be provided weather and safety leave (posted to 990-59514) for the affected hours.

4/15/2020 12:04 PM

Item 214

If I am a high risk telework employee, may I take weather and safety leave?

Telework employees are generally ineligible for weather and safety leave. They are expected to perform telework at home as long as they are asymptomatic (healthy).

4/15/2020 12:04 PM

Timekeeping/SETR (7)

General (4)

Item 215

What if my employee doesn't have access to SETR to input their hours timely?

Managers are responsible for inputting time in these situations.

4/16/2020 10:05 AM



## **FAQs Listed Below Were Updated Between 4/13 and 4/14**

General COVID Info (17)

General (13)

Item 28

I understand National Agreement (Article 50, Section 5(A)(3)) allows management to require teleworking employees to use certain communication tools – e.g., Skype – when certain criteria apply. What features of Skype may management require employees to use?

Employees may be required to use all the features of Skype except BU employees cannot be required to use webcams. This includes instant messaging and the presence feature. Employees should be using the presence feature for its intended purpose – e.g., set to “busy” when on a phone call, or set to “do not disturb” when presenting – but employees should not set their presence feature to “do not disturb” for the entire day unless there is a valid reason for doing so – e.g., the employee is presenting all day – as that would defeat the purpose of using Skype. Scenarios where that would be appropriate are rare.

4/13/2020 4:47 PM

Family Care (9)

Item 66

Can I change my Dependent Care Flexible Spending Account election during the COVID-19 outbreak?

You can make changes to a Dependent Care Flexible Spending Account election mid-year if you experience a Qualifying Life Event (QLE). Two QLEs that many have experienced recently are:

1. A change in employment status for you, your spouse or dependent and
2. A change in cost or coverage of your dependent care services.

The change to your account must be consistent with the reason for the change. For example, if a dependent care provider is no longer providing care (before/after work care or daycare closes, summer day camp cancels or care is no longer needed), the election can be reduced. Similarly, if you need supplemental child or adult care due to an increase in hours worked, you may increase your election. If you have questions or need to submit a QLE change, go to the FSAFEDS website or call a representative at 877-372-3337.

4/13/2020 1:00 PM

Item 67

Can a manager suspend the prohibition of combining the paid breaks with the unpaid lunch period? This allows the employees up to an hour during the day to get groceries and other essentials without having to extend their TOD.

No, employees may not extend a lunch period by taking a break prior to or immediately following lunch because the break is considered part of their compensable workday (Comp. Gen B-190011). See IRM 6.610.1.2.5(4) for more information.

4/13/2020 12:00 PM

Item 68

OPM has advised that evacuation pay authority may be used to grant employees excused leave if they are caring for young children or other family members. Does IRS have a method to request this excused absence?

IRS is waiting on Treasury guidance before it can consider implementing this flexibility. Further information will be shared when it is received.

4/13/2020 11:09 AM

Military (3)

Item 75

For IRS employees who are veterans can Veterans Leave be carried over or extended since we are given a year to use it from our date of hire?

The 12-month eligibility period is not extended because of a break in service. The 12-month eligibility period expires one day before the anniversary date of the first day of employment. An eligible employee may only use disabled veteran leave during the continuous 12-month eligibility period beginning on the first day of employment, per 5 CFR 630.1304(a)

4/13/2020 12:05 PM

Retirement (2)

Item 78

Will BeST specialists go into the office to mail paperwork to OPM and pick up the hard copies of retirement paperwork that we have mailed to them so that retirees can receive their pension timely? I am retiring soon and I understand from my BeST Specialist that they are teleworking and not going into the office.

While BeST is working very hard to process retirements, we also have to balance the safety of our workers and comply with state requests to limit exposures to Covid-19. To that end, we are currently trying to establish a way to work retirements while teleworking. An additional limitation to the processing of retirements is caused by the mail service stopping within the closed buildings. This results in the Specialists not having access to hardcopy applications and/or Official Personnel Files (OPFs) that came in since the closures. Those items are required to finalize a retirement case. We are currently working with the Office of Personnel Management, the National Archives and Records Administration, and the local mailrooms to explore options to continue processing retirement applications during the COVID-19 crisis. Our specialists are keeping in contact with their retirees, updating them on their retirements and being available to discuss options, including pushing their retirement date back. We are committed to helping our retirees and understand their concerns.

4/13/2020 4:54 PM

Sick (4)

Item 80

Under the The Families First Coronavirus Response Act (FFCRA), what is required to request the paid sick leave?

This benefit is not yet available to IRS employees. Guidance will be released to address the requirements for requesting this type of leave in the near future.

4/13/2020 12:14 PM

Use or Lose (use or lose/carryover/restored/annual) (4)

Item 84

Will employees have the opportunity to take their use or lose extended past the usual date in January if we cannot schedule it all before the deadline?

5 CFR 630.308 requires that before being considered for restoration, the annual leave must have been scheduled and approved in writing before the start of the third biweekly pay period prior to the end of the leave year.

4/13/2020 12:08 PM

Weather and Safety (16)

Item 88

I have an employee who suspects they were exposed to the COVID-19 outbreak and are asymptomatic, but they are not eligible to telework. May I grant them weather and safety leave?

Employees who are not telework eligible and are both asymptomatic (healthy) and quarantined or isolated under the direction of local or public health officials, may be authorized weather and safety leave. Note: Weather and safety leave may only be authorized during periods of quarantine or isolation directed by a local or public health authority if an employee is asymptomatic. Weather and safety leave authorized under this condition is posted to OFP code 990-59513, Weather and Safety Leave – Office Open, Cannot Safely Report.

4/13/2020 1:28 PM

Item 89

Are employees on leave without pay (LWOP) eligible for weather and safety leave?

If the intended purpose of the LWOP is frustrated by the COVID-19 outbreak, then the employee may request to cancel the LWOP (including retroactively) and be eligible for the same amount of weather and safety leave as other employees. Otherwise, employees on LWOP are generally not eligible for weather and safety leave.

4/13/2020 12:23 PM

Equipment (9)

Item 132

Are hotspots available if we do not have access to the internet at our telework location?

Hotspots will not be issued for telework internet access. Employees who receive laptops to telework must have internet access at their telework location. Please refer to the IT Advisory for more details.

4/13/2020 1:27 PM

Item 133

Can I order a new desktop printer home for use while teleworking?

No. IT will not provide additional equipment including monitors, printers, mice, keyboards, cable locks or port replicators for this purpose. Requests for telework printers will not be approved during this time.

4/13/2020 1:26 PM

Item 134

**Can I take my monitor and printer (non-network) home for use while teleworking?**

Yes. Until further notice, employees have the option to take their office IT equipment (excludes desktops) to their home for use while teleworking. The employee has the following responsibility:

- Employees will be responsible for transporting the assigned equipment between the office and home.
  - For monitors, employees are required to inform their managers that they are removing the equipment and provide the manager with the make/model and serial number of the monitor.
  - Please adhere to a clean desk policy at your telework workspace and please Keep your Laptop Safe
- Please refer to IT Advisory for more details.

4/13/2020 1:26 PM

Item 135

**Can I use my personal equipment for use while teleworking?**

Employees may use certain categories of their own personal equipment for home offices. However, personally owned printers are not approved for use with your government computer. Refer to the personally owned equipment guidance for approved workstation peripherals.

4/13/2020 1:26 PM

Item 136

**My laptop is broken. Is there somewhere I can take it to get fixed?**

As you normally would if you have an IT problem, please visit OS GetServices or call the Enterprise Service Desk at 866-743-5748, option 2. If you have network access you may also use Web Chat to seek technical assistance.

4/13/2020 1:25 PM

Item 137

**Can I borrow a loaner laptop to telework during COVID-19 pandemic?**

No. The loaner laptop program is suspended. The loaner laptop program has limited availability and does not support COVID-19-related telework. IT is working with business unit leadership to identify priorities such as Customer Service Representative (CSR) telework and other personnel who need laptops distributed to them as supplies allow.

4/13/2020 1:25 PM

Item 138

**Some employees may require assistance to set up/install IT equipment. Can IT be requested to set up equipment onsite at the telework location for these employees?**

No, IT is unable to provide onsite service for telework employees. We do encourage employees to contact the Enterprise Service Desk for issues with their equipment while teleworking, and IT will work with them remotely to triage and resolve them. If needed IT can direct ship replacement equipment/components to an employee's telework location.

4/13/2020 1:24 PM

Item 139

If an employee has been issued a hotspot and another employee WiFi is down, or doesn't have internet access, can the employee with the hotspot "loan" it to the employee?

No, an employee cannot transfer a hotspot device to another employee, per IRS IRM, IT policy and the NTEU agreement each device is assigned to a specific employee and the employee can't transfer the responsibility for any usage or misuse issues that may arise from another employee using the device. If the business unit requires a transfer of an employee's hot spot, there is an official IT Process Hotspot Reassignment FAQ for the business to follow.

4/13/2020 12:35 PM

Family Care (4)

Item 168

I am a teleworking employee and I need to take care of my high-risk dependent child or a family member who is home due to the COVID-19 outbreak. Do I need to request leave?

Yes, teleworking employees are expected to request appropriate leave (paid or unpaid) for any time throughout the work day that they are providing care for their dependent and/or family member. Weather and Safety leave cannot be granted under this circumstance.

4/13/2020 1:22 PM

Item 169

Because schools and other caregiving facilities are closed, small children and/or elder dependents are home during normal telework hours. Can employees change their tour of duty to after hours?

For employees with caregiving responsibilities due to COVID-19, a new expanded Maxiflex FWS for COVID-19 is available for all bargaining unit and non-bargaining unit employees, who are telework-able, and working at an alternate site location. Employees may request, and first-line managers approve, this new expanded Maxiflex FWS for COVID-19, regardless of their current work schedule (e.g., Flexitour with Credit Hours, Gliding, or compressed work schedules). Employees may submit requests to first-line managers via email or other documentation. (Form 10911, Alternative Work Schedule & Staggered Work Schedule Request, is not to be used to request this schedule.) See: Interim Guidance to Establish Expanded Maxiflex Flexible Work Schedule (FWS) for Employees with Caregiving Responsibilities due to COVID-19 (.pdf).

4/13/2020 1:21 PM

Item 170

If I telework, do I have to request leave if I need to take care of my child or a family member who is home due to the COVID-19 outbreak?

Employees may request leave, other paid time off (e.g., previously earned compensatory time off, credit hours), leave without pay, or advanced leave if unable to report to their worksite due to caretaker responsibilities.

4/13/2020 12:59 PM

Maxi flex (23)

Item 172

If Maxi flex is chosen, is overtime treated the same as credit hours during periods when overtime is authorized?

An employee must elect to work credit hours voluntarily. Credit hours are not interchangeable with overtime or compensatory time, which are hours worked in excess of an employee's basic work requirement that is required by management.

4/13/2020 12:18 PM

Item 173

Are new probationary employees able to use a Maxi Flex schedule? If so, can they also use credit hours?

Probationary employees who meet the eligibility requirements for expanded maxiflex as outlined in Interim Guidance Memorandum HCO-06-0420-0006 may request this temporary and voluntary schedule.

4/13/2020 12:13 PM

Item 174

If an employee is currently on a AWS schedule, can they switch to Maxi Flex in the middle of the pay period since the guidance is effective April 1 and the pay period started March 29?

The expanded maxiflex policy was implemented April 1, 2020, and employees may request to be placed on this schedule as early as April 12, 2020, the beginning of pay period 8. Requests for changes to work schedule must be made prior to the beginning of the pay period.

4/13/2020 12:12 PM

Item 175

How long do managers have to approve or deny maxiflex requests?

IRS policy in IRM 6.610.1.5.4.1 states manager should respond as soon as practicable, but no later than two pay periods (20 business days of the request). However, in the current COVID-19 environment, managers should make every effort to be high expeditious. Managers are encouraged to be as flexible as possible for employees who have caregiving responsibilities.

4/13/2020 12:11 PM

Item 176

Will you consider offering maxiflex to employees after the coronavirus outbreak? This would help employees manage work/life balance better.

The expanded maxiflex will only be available through December 31, 2020, but may be terminated sooner as determined by the IRS Human Capital Officer.

4/13/2020 12:04 PM

Item 177

Does the expanded maxiflex schedule apply to all employees or just those that are telework eligible?

The expanded maxiflex FWS for COVID-19 is a voluntary schedule for employees under an evacuation order, telework able and are working at an alternate work site location, and who have caregiving responsibilities.

4/13/2020 12:03 PM

Item 178

Can managers shorten the flexible time band of 6AM 12AM due to system availability? For example, the system is only available from 7AM ET 4AM PT 9PM ET 6PM PT.

No, however, your manager must approve TODs under the expanded maxiflex FWS. This includes establishing required core hours and core days to accommodate system availability.

4/13/2020 12:02 PM

Weather and Safety (2)

Item 204

If I am a high risk telework employee, may I take weather and safety leave?

Telework employees are generally ineligible for weather and safety leave. They are expected to perform telework at home as long as they are asymptomatic.

4/13/2020 12:09 PM

Equipment (1)

Item 209

I am on approved telework, but my laptop is not working. What SETR code should I charge my time to?

See IRS Headlines and SETR Alert 2019-024 for SETR posting instructions when experiencing computer downtime. Employees should stay in communication with their managers when experiencing computer issues.

4/13/2020 12:28 PM

Maxi flex (2)

Item 210

How does Maxi Flex FWS credit work for telework employees on Compressed Work Schedules?

Employees on compressed work schedules (i.e., 5/4-9 and 4/10) are not eligible to earn credit hours. These employees would need to request the new expanded maxiflex schedule. If approved, they select "Maxiflex" on the employee profile screen in SETR. Tours of duty do not need to be built for the expanded maxiflex scheduled.

4/13/2020 12:16 PM

## **FAQs Listed Below Were Updated Between 4/9 and 4/13**

Cleaning (2)

Item 15

**Is the IRS looking into sanitizing the air throughout IRS facilities when we return to the office? We all breath recycled air and we want to know if we should be concerned when we return to the office.**

There are many different types of air handling systems in our buildings. They use filters appropriate to prevent respiratory droplet contamination - independent of the amount of fresh or recycled air being introduced into the system. No IRS wide air sanitization program is planned.

4/9/2020 3:21 PM

Mail (9)

Item 17

**Can telework employees purchase stamps to mail information to taxpayers?**

Yes, employees may have the postage stamps sent to their home address from the USPS Fulfillment Center.

This guidance is an exception to the standard procedures for ordering Postage Stamps. These procedures should be followed for the duration of the national state of emergency that relates to Coronavirus (COVID-19).

Policy and Guidance related to ordering Postage Stamps is found in IRM 1.22.4, Mail and Transportation Management, Postage Accountability and Reporting Requirements.

In the event of a natural disaster or national emergency it is permissible for a supply of postage stamps to be ordered. The ordering and use of these stamps is intended only for the duration of the disaster/emergency. Offices are required to contact the Distribution Requirements Branch (DRB) for pre-approval of any order that exceeds \$600 by emailing \*W&I M&P Postal-Mail Services .

•NOTE: USPS Stamp Fulfillment Center will fulfill the stamp orders with Commercial Forever Stamps. The ordering office is responsible to monitor and ensure all commercial stamps are being used for "Official Government Use" only.

Ordering Procedures:

1.Complete the most current USPS PS Form 17-G, Federal Agency Stamp Requisition

- Federal Agency: Internal Revenue Service
- Agency Code: 218
- Agency Cost Code: LBI use 12001; SBSE use 19001

1.Requestor:

- a.Email or fax the completed Federal Agency Stamp Requisition to the address included in "6." on the left side of the Form, and
- b.Email a copy of the Form PS 17-G to \*W&I M&P Postal-Mail Services
- c.Upon receipt of the postage stamps the Local Point of Contact (or designee) must prepare Form 10580-A, Postage Purchase/Expenditure Report, and email it to Beckley Finance Center within five business days.

The form can either be emailed or faxed to the Postage Technician at:



- IRS/Beckley Finance Center
- Attn: Postage Technician Government Payables Unit
- Email: [cfo.bfc.postage.expense.submissions@irs.gov](mailto:cfo.bfc.postage.expense.submissions@irs.gov)
- Fax: 855-780-9044

Additional Information:

- The limit for stamp orders is \$600 per order and a maximum of two orders per month. There is a \$40 minimum per order per office.
- Standard delivery time is 7-10 business days. For orders not received within that time frame, contact the USPS Stamp Fulfillment office at 800-782-6724 to obtain a status.
- Please use the current Form 10580-A, Postage Purchase/Expenditure Report at the link provided below.
- Only order the number of stamps that can be used. These stamps may not be returned to the USPS.

IRS employees must adhere to these points regarding outgoing mail from their telework locations:

- Send all taxpayer correspondence by the U.S. Postal Service (USPS) for letters less than 13 ounces, or follow PII shipping directions for private delivery carrier (UPS) for packages using UPS CampusShip. Employees must follow existing procedures to procure postage stamps found in IRM 1.22.4, Mail and Transportation Management, Postage Accountability and Reporting Requirements;
- Use their assigned administrative address as the return address on outgoing work-related mail;
- Hand-deliver outgoing mail to a USPS carrier, deposit mail in a secure USPS receptacle, or hand-deliver mail to a clerk at a USPS;
- Only use a private delivery carrier (UPS CampusShip) when shipping to an IRS facility or another federal/state agency;
- Hand-deliver packages being sent by private delivery carrier to a UPS store or deposit in a secure UPS Drop Box Employees must obtain preapproval from management to schedule private delivery carrier residential pick-ups, and contact W&I Postal and Transport Policy at \*W&I Small Package Carriers ([wi.mp.small.package@irs.gov](mailto:wi.mp.small.package@irs.gov)) for UPS contact information; and
- Not leave mail or packages unsecured on a porch, doorstep, mailbox, or other location outside their home.
- In addition to the above requirements, follow the PII protections in the Shipping section of IRM 10.5.1.

References:

- IRM 1.22.4 - 1.22.4.4 Postage Cost Accountability Reporting Requirements for IRS Offices
  - Ordering Postage Stamps
  - Agency Cost Code
  - Form 10580-A, Postage Purchase/Expenditure Report
- 4/13/2020 9:53 AM

General COVID Info (16)

General (12)

Item 28

Can I use the AG letter to show that I am essential and provide it to my daycare provider for proof that I am essential?

Employees can use the memo to show to anyone questioning our employees' mission essential status.

4/9/2020 6:10 PM

## Equipment (2)

### Item 40

#### How do New Hires get badges with Virtual Orientation?

For Virtual Orientation, badges will not be issued until the new hire is able to return to the office.

- HCO will send Form 13716, Request for ID Card and/or Access Card for IRS Employees, directly to the managers for signing.
- Managers will send the completed signed form to the ICAM mailbox \*FMSS ICAM SmartID.
- ICAM will route the completed forms to the appropriate credentialing station.

Credential Offices are open for Mission Critical services by appointment. Our strategy is to conduct minimum activities to provide access.

In Office: Provisioning by Appointment Only. Find locations - credentialing station

Contacts:

[Amy.L.Albee-Johnson@irs.gov](mailto:Amy.L.Albee-Johnson@irs.gov)

[Chevaughn.K.Garner@irs.gov](mailto:Chevaughn.K.Garner@irs.gov)

[Omari.C.Tingle@irs.gov](mailto:Omari.C.Tingle@irs.gov)

4/10/2020 12:39 PM

### Item 41

#### Where and how do I return a SmartID (Badge)?

Contact your nearest HSPD-12 SmartID Credentialing Station for instructions to return the SMartID via mail.

4/10/2020 12:38 PM

## Retirement (1)

### Item 42

#### I have an employee planning to retire soon. I am not co-located with this employee. How should they go about turning in their equipment and badge?

Employees should contact their local Security representative Security POC to schedule an appointment to surrender badge and return equipment when they leave the Service.

Separating employees must take the following steps at least 2-weeks in advance:

- Employee/Contractors who separate and who need to return IT Equipment (i.e. Laptops, Printers, Cell-Phones, etc.) must create an RF ticket to return their IT equipment. The ticket should be created within 2-weeks of the separation effective date.
- Open OS GetServices and click on Order from the Product and Services Catalog in the right pane.
- At the top of screen, in the entry box next to Service Catalog, enter the words "unused equipment"
- Click the arrow (in the blue circle at the right side of the entry box) to start the search. You should receive the search results, "IT Equipment Return" and "Unused Equipment."
- Choose either:
  - Unused Equipment – to return unneeded or unused IT equipment; or
  - IT Equipment Return – to return IT equipment for separating employees
- Complete the electronic form and select Add to cart

- Select View Cart/Checkout
- Select Checkout to place your request

4/10/2020 12:37 PM

Supplies (1)

Item 43

**Will exceptions be granted for supply orders to be delivered to employee homes if their POD is closed?**

The Business Unit Division Finance Officer (DFO) can make the exception to allow office supplies to be shipped to the employee's home.

4/10/2020 12:38 PM

Incident reporting (6)

General (6)

Item 44

**Is there a specific form or format required to submit a potential or confirmed disease or incident?**

Managers are asked to report a confirmed or suspected disease through the Situational Awareness Management Center (SAMC) via telephone at 866-216-4809, email to [samc@irs.gov](mailto:samc@irs.gov) or through the Incident Entry Form. There is also a short training video on how to report an incident. Please refer to the iManage website or follow the SAMC related guidance on reporting any type of incidents involving employees.

Employees, if you are not the affected employee and wish to report a confirmed or suspected infectious disease, please contact your manager, do not report it through SAMC.

4/10/2020 1:23 PM

Item 45

**An employee who was previously reported to Situational Awareness Management Center (SAMC) as a presumed COVID-19 case was cleared through his physician for not having the virus. How do we go in providing this information?**

Managers should report a updated information the Situational Awareness Management Center (SAMC) via telephone at 866-216-4809, email [tosamc@irs.gov](mailto:tosamc@irs.gov) or through the Incident Entry Form.

4/10/2020 1:21 PM

Pay/Leave/Benefits (49)

General (15)

Item 50

**Is there any information regarding Overtime Payroll Cap and Waiver for COVID-19 related work performed?**

COVID-19 has not altered the requirements/procedures for maximum earnings limitations (pay cap) or requesting a waiver.

Per 5 CFR 551.501(d), maximum earnings limitations do not apply to overtime pay for Fair Labor Standards Act (FLSA) non-exempt employees.

FLSA exempt employees who work overtime (OT) or compensatory time (in lieu of OT) due to emergencies to fulfill mission-critical work may exceed the biweekly maximum if determined by an appropriate authority. The business unit has the option to submit a business case to the Commissioner

that includes (not limited to) a detailed description of the emergency or mission-critical work and timeframes involved.

Please coordinate with your Business Based Human Resources (BBHR) professional for additional procedural information on requesting a waiver.

4/13/2020 10:53 AM

Item 51

Can the time period to use compensatory time be extended?

The use of compensatory time within 26 pay periods after it is earned is governed by regulation and cannot be changed (5 CFR 550.114 (d) for FLSA exempt employees and 5 CFR 551.531 (d) for FLSA non-exempt employees).

4/13/2020 10:49 AM

Item 52

Are credit hours open to everyone regardless of work schedule? Or is it for those individuals that will change over to the Maxiflex work schedule and those who are being affected by the COVID19 closures schools daycare?

No, credit hours are only available to employees on flexible work schedules. These include flexitour with credit hours, gliding, maxiflex, and the new expanded maxiflex.

4/13/2020 10:45 AM

Item 53

If an employee chose a Time off Award, can they now change their selection to monetary award? Will there be an extension to the time employees have to use their time off awards?

Time off awards may not be converted to cash payments under any circumstances (5 CFR 451.104(f)). Time-off must be scheduled and taken within one year after the effective date of the award.

4/13/2020 10:41 AM

Item 54

Can I change my Dependent Care Flexible Spending Account election during the COVID-19 outbreak?

You can make changes to a Dependent Care Flexible Spending Account election mid-year if you experience a Qualifying Life Event (QLE). Two QLEs that many have experienced recently are:

- 1.A change in employment status for you, your spouse or dependent and
- 2.A change in cost or coverage of your dependent care services.

The change to your account must be consistent with the reason for the change. For example, if a dependent care provider is no longer providing care (before/after work care or daycare closes, summer day camp cancels or care is no longer needed), the election can be reduced. Similarly, if you need supplemental child or adult care due to an increase in hours worked, you may increase your election. If you have questions or need to submit a QLE change, go to the FSAFEDS website or call a representative at 877-372-3337.

4/10/2020 9:39 AM

Family Care (8)

Item 67

OPM has advised that evacuation pay authority may be used to grant employees excused leave if they are caring for young children or other family members. Does IRS have a method to request this excused absence?

IRS is waiting on Treasury guidance before it can consider implementing this flexibility. Further information will be shared when it is received.

4/13/2020 11:09 AM

Item 68

Am I allowed to use sick leave to care for my kids due to school closure?

No, sick leave may only be used to care for a sick family member. The option to use earned annual leave, advanced annual leave, accrued credit hours, accrued compensatory time off, are available for this purpose.

4/13/2020 11:07 AM

Use or Lose (use or lose/carryover/restored/annual) (3)

Item 81

Will the IRS allow carry over leave above 240?

Under law, regulation, and IRS policy, employees may carryover a maximum of 240 hours (30 days) of accrued annual leave into the following leave year. The carryover ceiling cannot be increased.

By law, an employee may only donate annual leave to the Leave Bank/Leave Transfer Programs. Sick leave cannot be donated, and annual leave can only be donated in one-hour increments.

4/13/2020 11:06 AM

Item 82

Will Annual leave be restored?

COVID-19 has not altered the requirements for restoration of annual leave. Under law, regulation, and IRS policy, employees may carryover a maximum of 240 hours (30 days) of accrued annual leave into the following leave year. Annual leave may be restored under 5 USC 6304(d) and (f) when lost due to certain conditions, including an exigency of the public business. 5 CFR 630.308 requires that before being considered for restoration, the annual leave must have been scheduled and approved in writing before the start of the third biweekly pay period prior to the end of the leave year. SES Executives (including those acting in an acting Director capacity pending OPM confirmation) and Streamlined Critical Pay Executives have the authority to make determinations of exigencies of the public business for employees within their operating division or function. Requests for restoration should meet all criteria outlined in IRM 6.630.1.3.3, and be carefully evaluated on a case-by-case basis.

4/13/2020 10:50 AM

Item 83

Whats the guidance on scheduling use or lose annual leave requests?

Guidance on scheduling use or lose can be found in IRM 6.630.1.3.2, Sequence of Annual Leave Usage. During this unprecedented COVID-19 situation, managers must ensure that employees' use of

annual leave does not impact business operations, while at the same time, balancing employees needs for vacations, rest and relaxation, and personal business and emergencies. Managers are encouraged to be flexible in approving annual leave requests to attend to COVID-19 related needs, and to avoid forfeiture of annual leave.

4/13/2020 10:47 AM

Cleaning (6)

Item 109

**Can misting/spraying a surface (such as a desk) remove or destroy coronavirus?**

In order for a chemical disinfectant to work, the desk top surface should first be cleaned. Cleaning refers to the physical removal of germs, dirt and impurities on a surface. EPA disinfectants for use against the virus that causes COVID-19 are available.

Follow the manufacturer's instructions for disinfection products (concentration, application method and contact time, etc.)

4/9/2020 3:23 PM

Filing Season (1)

Item 120

**My job requires me to meet with taxpayers face-to-face. What measures is the IRS taking to ensure I'm safe from exposure to COVID-19?**

The Service has ended walk-in and in-person appointments with taxpayers at our Taxpayer Assistance Centers, protecting both taxpayers and our employees. Walk-in services with the Taxpayer Advocate Service have also ended, though phone operations continue.

4/10/2020 12:39 PM

Technology (15)

General (13)

Item 121

**What if my SmartID expired/ is expiring?**

The PIV Smart Cards of some IRS employees and contractors will soon be expiring or will need certificate updates.

Procedures for Expiring PIV Smart Cards and Certificates: The PIV Smart Cards of some IRS employees and contractors will soon be expiring or will need certificate updates. If you are affected, YOU DO NOT NEED TO CONTACT THE ENTERPRISE SERVICE DESK. FMSS and IT have established procedures that will allow customers to retain access to their systems.

PIV Smart Cards with Expiring Certificates: FMSS will send a direct communication to customers whose PIV Smart Card requires a certificates update. This communication will provide instructions for downloading and running the Rekey Tool which updates the certificates.

Expiring and Expired PIV Smart Card: Customers with an expiring or expired PIV Smart Card will be placed on an exception list. IT will contact each customer and their manager to provide instructions to allow them to use a Login and Password until they are able to return to the office or a credentialing facility to obtain their replacement PIV Smart Card.

4/10/2020 12:36 PM

Telework (55)

General (28)

Item 136

While this situation is ongoing, I am required to come in for short periods of time, usually less than 1 hour. Do employees still need to use their own time to travel or can the commute to and or from the office be included in their work day hours?

When an employee is scheduled for a full day at a telework site and is directed by their manager to report to the POD (or alternate worksite) outside their normal commute time, administrative time will be granted for travel. See National Agreement Art. 50, Section 7(C); IRM 6.800.2.4.7(4).

4/9/2020 12:32 PM

Maxi flex (16)

Item 165

Must managers mandate core hours on each day within the biweekly pay period?

No, managers are not required to establish core hours on each day within the biweekly pay period. However, managers must determine core hours on at least one day of the biweekly pay period, on which an employee must be present in order to fulfill the mission of the organization. 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., 10:00 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).

Managers must require at least one core day in each biweekly pay period, but may require more (up to eight to align with Maxiflex policy). That means employees may be 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.

4/9/2020 5:18 PM

Weather and Safety (1)

Item 190

Under the evacuation order, employees are required to work at home (with or without a telework agreement). If an employee does not have internet and their position is mission- essential are managers asking the employee to report to and work in the office or is the employee placed on weather and safety leave?

As of 3/30/2020, employees have been evacuated and are generally required to conduct their work from home. If the employee does not have internet (cannot be required to absorb the cost of obtaining internet), the employee can be assigned any work without regard to the employee's grade, level, or title that they have the knowledge and skills to perform, including work that can be performed "offline." If no such work is available, and the employee is not directed to report to the post of duty, the employee may be provided on weather and safety leave (posted to 990-59514) for the affected hours.

4/9/2020 12:36 PM

Personal (1)

Item 203

What if I just returned from personal or business travel?

Federal employees should seek medical advice if they get sick with fever, cough, or difficulty breathing. You must notify your manager as soon as possible regarding the circumstances involved. Employees who, under the direction of local or public health authorities, are under quarantine or isolation and who are asymptomatic (do not exhibit signs of illness) may be eligible for weather and safety leave if they are unable to perform work at an approved location (i.e., the telework site) during the period of quarantine or isolation. Additional information can be found on the CDC Travelers Information website.

Any IRS employee who has been to the areas of concern within the past 14 days or CDC recommended period, is requested to contact Situational Awareness Management Center (SAMC) via telephone at 866-216-4809, email to [samc@irs.gov](mailto:samc@irs.gov) or through the Incident Entry Form when they return home and before returning to work. SAMC will notify the Infectious Disease Reporting Protocol (IDRP) Program Manager who will provide a plan of action should an employee develop symptoms of an infection and coordinate for medical clearance (as appropriate) for the IRS employee to safely return to the workplace once the recommended monitoring period is complete.

4/10/2020 1:22 PM



## **FAQs Listed Below Were Updated Between 4/3 and 4/8**

Access (3)

Item 8

**Can an employee enter their building if it's closed?**

Yes, with their manager's approval, employees may re-enter the building to pick up work, materials, or process mail.

Unless you are directed by your supervisor, we strongly encourage you not to work in your assigned POD, but rather stay in the safety of your home or alternate location. See National Agreement Article 50, Section 7(C) and IRM 6.800.2.4.7 (4).

Although normal office operations are temporarily suspended, buildings remain open, unless closed for cleaning or facility issues. However, closed buildings should only be accessed on an as-needed basis. If absolutely required, employees should enter the building, generally, at the beginning of, or during their tours of duty. Weekend/after-hours access procedures may be in place. If you need to get into a closed location and cannot, please contact your manager first.

FMSS is responsible for ensuring access is available. If access still cannot be provided after approved by your manager, contact the servicing FMSS Security Section Chief for assistance.

4/6/2020 12:42 PM

Mail (9)

Item 16

**What type of mail operations supports the IRS?**

The IRS maintains three primary types of mail operations across the nation, as follows:

- 1.Campus mail operations run by Wage & Investment (W&I) Campus Support functions;
- 2.Contract Mail Operations run by Facilities Management & Security Services (FMSS) Logistics in 59 field office locations and the District of Columbia (DC); and

Field office mail operations run by the occupying business units in the remaining field sites not covered by the FMSS mail contract.

4/7/2020 8:43 AM

Item 17

**Is mail still being processed during COVID-19 to IRS facilities?**

Contract mail operations are operational in all 59 locations whether or not buildings have been "closed" due to local government directives to shelter-in-place. Undeliverable mail will be held in mail room.

It's important to understand that some buildings may be temporarily closed with no access while additional cleaning is conducted. Once clean, employees will be able to enter the building.

4/7/2020 8:42 AM

Item 18

Can telework employees purchase stamps to mail information to taxpayers?

Yes, employees may have the postage stamps sent to their home address from the USPS Fulfillment Center.

This guidance is an exception to the standard procedures for ordering Postage Stamps. These procedures should be followed for the duration of the national state of emergency that relates to Coronavirus (COVID-19).

Policy and Guidance related to ordering Postage Stamps is found in IRM 1.22.4, Mail and Transportation Management, Postage Accountability and Reporting Requirements.

In the event of a natural disaster or national emergency it is permissible for a supply of postage stamps to be ordered. The ordering and use of these stamps is intended only for the duration of the disaster/emergency. Offices are required to contact the Distribution Requirements Branch (DRB) for pre-approval of any order that exceeds \$600 by emailing \*W&I M&P Postal-Mail Services .

•NOTE: USPS Stamp Fulfillment Center will fulfill the stamp orders with Commercial Forever Stamps. The ordering office is responsible to monitor and ensure all commercial stamps are being used for "Official Government Use" only.

Ordering Procedures:

1.Complete the most current USPS PS Form 17-G, Federal Agency Stamp Requisition

- Federal Agency: Internal Revenue Service
- Agency Code: 218
- Agency Cost Code: LBI use 12001; SBSE use 19001

1.Requestor:

- a.Email or fax the completed Federal Agency Stamp Requisition to the address included in "6." on the left side of the Form, and
- b.Email a copy of the Form PS 17-G to \*W&I M&P Postal-Mail Services
- c.Upon receipt of the postage stamps the Local Point of Contact (or designee) must prepare Form 10580-A, Postage Purchase/Expenditure Report, and email it to Beckley Finance Center within five business days.

The form can either be emailed or faxed to the Postage Technician at:

- IRS/Beckley Finance Center
- Attn: Postage Technician Government Payables Unit
- Email:cfo.bfc.postage.expense.submissions@irs.gov
  - Fax: 855-780-9044

Additional Information:

- The limit for stamp orders is \$600 per order and a maximum of two orders per month. There is a \$40 minimum per order per office.
- Standard delivery time is 7-10 business days. For orders not received within that time frame, contact the USPS Stamp Fulfillment office at 800-782-6724 to obtain a status.
- Please use the current Form 10580-A, Postage Purchase/Expenditure Report at the link provided below.

- Only order the number of stamps that can be used. These stamps may not be returned to the USPS.

References:

- IRM 1.22.4 - 1.22.4.4 Postage Cost Accountability Reporting Requirements for IRS Offices
- Ordering Postage Stamps
- Agency Cost Code

Form 10580-A, Postage Purchase/Expenditure Report

4/7/2020 7:14 AM

Item 19

What will USPS do if no one is at the office to accept mail delivery?

USPS has increased the time they will hold mail before returning to sender from 10-to-30 days. The USPS will attempt to deliver mail to field locations. If no business unit employees are onsite to receive the mail, USPS will hold the mail for 30 days before returning it to sender. FMSS has contract mail personnel accepting mail on site at these 59 locations, DC metro buildings and New Carrollton Federal Building.

UPS will hold shipments that cannot be delivered for 9 days. Day 10, the shipment will be returned to the originator.

FedEx will hold packages for 10 days for offices that are closed. After 10 days, FedEx will return to sender.

4/7/2020 7:07 AM

Supplies (2)

Item 25

Can employees buy their own office supplies and be reimbursed?

No, employees are not reimbursed for office supply items, so they should not make purchases for the office from their personal funds.

Please see the Employee Reimbursables 1.35.3.5.2.9 on items that employees CAN be reimbursed for. Employee Reimbursables 1.35.3.5.2.9

(1) Employees may be reimbursed for various miscellaneous expenses that are necessary to perform employment requirements and approved by management. Reimbursements may include but are not limited to textbooks, transcripts, copies, work-related phone calls, notary seal and stamp, postage, pictures, employee recognition ceremony expenses, certified public accountant committee review fees, American Bar Association fees, repairs made to a government vehicle which are paid for by an employee, etc. Employees may be reimbursed for authorized tuition, and certified public accountant review, bar review or other fees charged, which are necessary expenses of training or enrollment in review courses.

4/7/2020 4:15 PM

General COVID Info (17)

General (17)

Item 27

**Will employee reinvestigations on background checks be delayed?**

Reinvestigations have not been delayed. The only change that that will likely occur due to COVID-19 (guidance we have received from DOD), is that if investigators determine that subject interview is warranted, those will be done via telephone or video where possible. If that occurs, the subject will be contacted by investigator.

4/3/2020 3:42 PM

Item 28

**What if I live in a state or county under a Shelter in Place (SIP) and I get pulled over by a police officer while traveling to or from my Post of Duty (POD)?**

All IRS employees are issued federal ID cards (Smart IDs/PIVs) for building entry and identification. Managers and employees should be aware that the U.S. Attorney General sent a memo directing state & local law enforcement that our federal ID cards are valid identification and to allow employees the freedom to pass during state or locally imposed travel restrictions.

The Attorney General memorandum contains guidance on these procedures. If you need to travel to/enter your facility, please familiarize yourself with the Attorney General's memorandum so you don't encounter any issues. Privacy, Governmental Liaison and Disclosure has determined there is no policy violation if employees need to email this letter to their personal email addresses in order to print to show to authorities while transiting to work.

4/3/2020 3:10 PM

Incident reporting (6)

General (6)

Item 44

**Can you please provide additional guidance on reporting incidents to SAMC by email as well as the form, telephone, etc.?**

All email reports will be accepted and manually entered into the SAMC system as time permits. To expediate the reporting process all employees are encouraged to enter their reports directly into the SAMC system. Also, below is an excerpt from our IRM 10.2.8 Incident Reporting that clearly states the different ways an incident can be reported which includes email.

Incident Reporting Form (SAMC website portal) at:

a. <https://tscc.enterprise.irs.gov/irc/>

b. telephone at 202-317-6124

c. toll free hotline at 1-866-216-4809

d. fax at 202-317-6129

e. e-mail [samc@irs.gov](mailto:samc@irs.gov)

4/7/2020 5:17 PM

Pay/Leave/Benefits (34)

General (8)

Item 50

**Are there any limitations as to how much weather and safety leave and/or administrative leave an employee may be provided?**

There is no limit on the amount of weather and safety leave that can be provided (subject to appropriate guidelines and eligibility requirements).

There is an 80-hour per calendar year administrative leave limitation for full-time employees (prorated for part-time employees). This limitation is statutory. (Administrative Leave Act of 2016 (5 USC Section 6329a)).

4/3/2020 12:29 PM

Weather and Safety (15)

Item 69

**Are employees on leave without pay (LWOP) eligible for weather and safety leave?**

If the intended purpose of the LWOP is frustrated by the COVID-19 outbreak, then the employee may request to cancel the LWOP (including retroactively) and be eligible for the same amount of weather and safety leave as other employees. Otherwise, employees on LWOP are generally not eligible for weather and safety leave.

4/3/2020 12:23 PM

Personal Health (6)

General (6)

Item 84

**What are the CDC recommendations for face covering during the Coronavirus pandemic?**

CDC now recommends wearing cloth face coverings in public settings where other social distancing measures are difficult to maintain (e.g., grocery stores and pharmacies) especially in areas of significant community-based transmission. IRS encourages the voluntary use of cloth masks by its employees while at work. At this time, IRS is unable to obtain masks due to the wide scale lack of commercial availability and prioritization for front line medical personnel treating victims of COVID-19.

Does the CDC recommend people wear face coverings?

Yes, the CDC now recommends that everyone covers their mouth and nose with a cloth face cover when they are around others. Employees can create simple masks for their own use following instructions by the US Surgeon General.

Why do you need to wear cloth face coverings?

In light of new information about how COVID-19 spreads, along with evidence of widespread COVID-19 illness in communities across the country, CDC recommends that people wear a cloth face covering to cover their nose and mouth in the community setting. This is to protect people around you if you are infected but do not have symptoms.

When do you need to wear a cloth face covering?

A cloth face covering should be worn whenever people are in a community setting, especially in situations where you may be near people. These settings include grocery stores and pharmacies. These face coverings are not a substitute for social distancing. Cloth face coverings are especially important to wear in public in areas of widespread COVID-19 illness.

Do I still need to stay at least 6 feet away from people if wearing a cloth face covering?

Yes. Wearing cloth face coverings is an additional public health measure people should take to reduce the spread of COVID-19. CDC still recommends that you stay at least 6 feet away from other people (social distancing), frequent hand cleaning and other everyday preventive actions. A cloth face covering is not intended to protect the wearer, but it may prevent the spread of virus from the wearer to others. This would be especially important if someone is infected but does not have symptoms. View CDC's guidance on how to protect yourself.

What type of cloth face covering should be worn?

Cloth face coverings can be made from household items or made at home from common materials at low cost. Instructions on how to make them are available on the CDC website.

Who should not wear cloth face coverings?

Cloth face coverings should not be placed on young children younger than 2 years of age, anyone who has trouble breathing, or is unconscious, incapacitated or otherwise unable to remove the cover without assistance.

Why is CDC recommending cloth face coverings instead of medical grade facemasks?

Surgical masks and N95 respirators are in short supply and should be reserved for healthcare workers or other medical first responders, as recommended by CDC guidance.

4/7/2020 9:32 AM

Tax topics (3)

General (3)

Item 102

Will guidance be provided regarding income tax related programs and processes during this period of time when we are faced with the COVID-19 pandemic?

Business units program leaders should be providing any direction and/or modifications to program related processes or policy. Please consult with your supervisor.

4/7/2020 5:22 PM

Item 103

Is there specific guidance for Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program coordinators and volunteers?

IRS relationship managers are staying in contact with their sites and offering support as they are able. However, it is up to each VITA and TCE site to direct their operations and volunteers during this difficult time, and the IRS supports their decisions.

4/7/2020 5:22 PM

Item 104

Has the due date to file and pay income tax been extended for IRS employees?

The Treasury Department announced special tax relief for tax year 2019 in response to the COVID-19 outbreak. The filing and payment deadline is now extended to July 15, 2020. This extension applies to all IRS employees.

What this means to you:

- The relief includes individual income tax returns; the tax deadline for both filing and paying taxes is automatically extended to July 15, 2020 for 2019 federal income taxes,
- The relief includes estimated tax payments for tax year 2020 that were due on April 15, 2020; the tax payment deadline is extended to July 15, 2020 and
- Employees should check with their state tax agencies for details about filing state tax returns. More information is available at <http://www.taxadmin.org/state-tax-agencies>.

As IRS contemplates even greater tax relief options, remember, as employees - you are first taxpayers. Whatever relief is afforded to taxpayers will also be afforded to you.

FAQs for both managers and employees are posted to the ETC Information Corner.

Telework (55)  
Maxi flex (16)  
Item 146

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.  
4/6/2020 12:36 PM

Item 147

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 pay differential as their regular work must be completed (required by management) between 6 p.m. and 6 a.m. Those working under the expanded maxiflex FWS for COVID-19, are voluntarily electing to work hours within established flexible time bands (6 a.m. 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 a.m. and 6 p.m.

4/6/2020 12:33 PM

Item 148

May employees earn and use credit hours? How many credit hours may employees work on a workday and non-work 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.

4/3/2020 12:11 PM

Timekeeping/SETR (4)

General (3)

Item 171

How is non-work time posted for employees under evacuation order who do not have equipment and/or work to perform while working at home?

Employees should coordinate with their managers to ensure they remain as productive as possible. In cases where the manager does not have work to assign an evacuated employee, the manager may provide weather and safety leave to that employee for the affected hours. Weather and safety leave for this purpose is posted to weather and safety leave OFP Code 990-59514.

4/3/2020 12:26 PM

Maxi flex (1)

Item 174

What input is required in SETR for employees who voluntarily request and are approved for the expanded maxiflex flexible work schedule?

Employees should select "Maxiflex" on the employee profile screen in SETR. Tours of duty do not need to be built for this expanded maxiflex schedule.

4/3/2020 12:22 PM

Travel (9)

General (6)

Item 175

Will travel restrictions be in place until July 15?

Travel restrictions are provided from Office of Management and Budget (OMB) to Treasury to the Commissioner and then to employees.

4/7/2020 12:38 PM



Item 176

Since employees will be reimbursed for traveling to and from the post office can they use their Concur authorization to request reimbursement for stamps purchased rather than using procedures in IRM 1224 and submitting to Beckley Finance Center (BFC)?

No, the purchase of stamps should not be claimed on a ConcurGov Auth/Voucher.

Employees may have the postage stamps sent to their home address from the USPS Fulfillment Center.

This guidance is an exception to the standard procedures for ordering Postage Stamps. These procedures should be followed for the duration of the national state of emergency that relates to Coronavirus (COVID-19).

Policy and Guidance related to ordering Postage Stamps is found in IRM 1.22.4, Mail and Transportation Management, Postage Accountability and Reporting Requirements.

4/7/2020 12:18 PM

## **FAQs Listed Below Were Updated on 4/2**

### Facilities (23)

#### General (7)

##### Item 1

I am the COR on IRS Sign Language Interpreting contracts and I need to share the list of Office Closures to some vendors and contractors who do not have access to IRS Source, but the new format does not copy clearly. How can I get a list of office closures that I can share with these customers?

Yes, in the FMSS Communications COVID library.

This library, includes a read- only list of the IRS Building Access.

4/2/2020 3:39 PM

#### Access (3)

##### Item 8

My manager directed me back to my Post of Duty (POD) to pick up work and process mail. How do I charge my time for commuting to my POD and back to my home?

Employees may travel to their POD and back home on administrative time (duty time).

4/2/2020 1:22 PM

##### Item 9

Can an employee enter their building if it's closed?

Yes, with their manager's approval, employees may re-enter the building to pick up work, materials, or process mail. Employees may travel to their Post of Duty (POD) on administrative time (duty time).

Unless you are directed by your supervisor, we encourage you not to work in your assigned POD, but rather stay in the safety of your home or alternate location. See National Agreement Article 50, Section 7(C) and IRM 6.800.2.4.7 (4).

Although normal office operations are temporarily suspended, buildings remain open, unless closed for cleaning or facility issues. However, closed buildings should only be accessed on an as-needed basis. Weekend/after-hours access procedures may be in place. If you need to get into a closed location and cannot, please contact your manager first.

FMSS is responsible for ensuring access is available. If access still cannot be provided after approved by your manager, contact the servicing FMSS Security Section Chief for assistance.

4/2/2020 11:41 AM

#### Mail (7)

##### Item 16

If a hold is put on mail delivery to a POD does that also mean there are no pickups?

Correct, there's no pickup for outgoing mail. A hold advises the post office there is no one in the office to accept mail, so, there would be no one there from whom to pick up outgoing mail.

4/2/2020 1:52 PM

Supplies (1)

Item 23

Can IRS offices who have the N95 masks that they are not using, can they donate those masks to local medical facilities?

There is a regulated process for excessing (including donations) federally owned materials, which includes the masks. Unfortunately, the IRS does have a robust inventory control system. If you have excess masks, sanitizer or other cleaning supplies please let your Territory Manager know as another territory may be in need.

4/2/2020 2:33 PM

General COVID Info (16)

.General (16)

Item 27

What if my SmartID expired/ is expiring?

The PIV Smart Cards of some IRS employees and contractors will soon be expiring or will need certificate updates.

Procedures for Expiring PIV Smart Cards and Certificates: The PIV Smart Cards of some IRS employees and contractors will soon be expiring or will need certificate updates. If you are affected, YOU DO NOT NEED TO CONTACT THE ENTERPRISE SERVICE DESK. FMSS and IT have established procedures that will allow customers to retain access to their systems.

PIV Smart Cards with Expiring Certificates: FMSS will send a direct communication to customers whose PIV Smart Card requires a certificates update. This communication will provide instructions for downloading and running the Rekey Tool which updates the certificates.

Expiring and Expired PIV Smart Card: Customers with an expiring or expired PIV Smart Card will be placed on an exception list. IT will contact each customer and their manager to provide instructions to allow them to use a Login and Password until they are able to return to the office or a credentialing facility to obtain their replacement PIV Smart Card.

4/2/2020 6:13 PM

Item 28

Are any employees going to be furloughed due to the coronavirus outbreak?

The organization is not experiencing a Lapse in Appropriation situation at this time, therefore, furlough of employees is not an applicable or appropriate action. Employees have been ordered to evacuate IRS facilities and work from home, provided they meet all requirements and are able to do so.

4/2/2020 4:27 PM

Item 29

What if I live in a state or county under a Shelter in Place (SIP) and I get pulled over by a police officer while traveling to or from my Post of Duty (POD)?

All IRS employees are issued federal ID cards (Smart IDs/PIVs) for building entry and identification. Managers and employees should be aware that the U.S. Attorney General sent a memo directing state & local law enforcement that our federal ID cards are valid identification and to allow employees the freedom to pass during state or locally imposed travel restrictions.

The Attorney General memorandum contains guidance on these procedures. If you need to travel to/enter your facility, please familiarize yourself with the Attorney General's memorandum so you don't encounter any issues. Privacy, Governmental Liaison and Disclosure has determined there is no PII violation if employees need to email this letter to their personal email addresses in order to print to show to authorities while transiting to work.

4/2/2020 2:55 PM

#### Incident Reporting (6)

##### Item 43

Can you please provide additional guidance on reporting incidents to SAMC by email as well as the form, telephone, etc.?

All email reports will be accepted and manually entered into the SAMC system as time permits. To expediate the reporting process all employees are encouraged to enter their reports directly into the SAMC system. Also, below is an excerpt from our IRM 10.2.8 Incident Reporting that clearly states the different ways an incident can be reported which includes email.

Incident Reporting Form (SAMC website portal) at:

- a. <https://tscc.enterprise.irs.gov/irc/>
- b. telephone at 202-317-6124
- c. toll free hotline at 1-866-216-4809
- d. fax at 202-317-6129
- e. e-mail [samc@irs.gov](mailto:samc@irs.gov)

4/2/2020 2:29 PM

#### Weather and Safety (14)

##### Item 67

If an employee is on maternity leave, during the time their permanent position would be granted weather and safety leave, would that be granted in place of the pre-approved leave?

No, employees may not receive weather and safety leave for hours during which they are on other preapproved leave (paid or unpaid) or paid time off (5 CFR 630.1606(c)).

4/2/2020 6:14 PM

#### Technology (11)

##### .General (11)

##### Item 98

Some employees may require assistance to set up/install IT equipment. Can IT be requested to set up equipment onsite at the telework location for these employees?

No, IT is unable to provide onsite service for telework employees. We do encourage employees to contact the Enterprise Service Desk for issues with their equipment while teleworking, and IT will work with them remotely to triage and resolve them. If needed IT can direct ship replacement equipment/components to an employee's telework location.

4/2/2020 5:56 PM

Telework (55)

.General (29)

Item 109

How do I apply for an ERAP an account?

You must submit an Online 5081 (OL5081) request to request access to ERAP:

1. Enter the OL5081 application.
2. Click the My Applications tab.
3. Click the Request New Applications button.
4. Enter "ERAP" in the search box and click the Search button.
5. Click the box next to ERAP Production (ERAP), then click the Next button.
6. Read any special instructions on this screen, then click the Submit button. This will send the request to your manager, who must approve before your ERAP account is created.
7. Manager receives and approves the request
8. ERAP PMO receives and approves the request
9. OL5081 sends to AT&T IRS ERAP team for approval
10. AT&T creates ERAP accounts and the OL5081 system is updated
11. Employee receives email notification that account has been created from the OL5081 system

Employee must access the OL5081 system to sign the System Security Rules and acknowledge the account acceptance within 45 days.

4/2/2020 6:12 PM

Item 110

I am a recurring teleworker now working as a frequent teleworker. When the office opens and the evacuation order is lifted, will I be required to return to my normal telework agreement or can I remain working from home?

Employees will be expected to return to their approved telework agreement/type. You should discuss with your manager any telework options after the evacuation order is lifted.

4/2/2020 2:45 PM

Because schools and other caregiving facilities are closed, small children and/or elder dependents are home during normal telework hours. Can employees change their tour of duty to after hours?

For employees with caregiving responsibilities due to COVID-19, a new expanded Maxiflex FWS for COVID-19 is available for all bargaining unit and non-bargaining unit employees, who are telework-able, and working at an alternate site location. Employees may request, and first-line managers approve, this new expanded Maxiflex FWS for COVID-19, regardless of their current work schedule (e.g., Flexitour with Credit Hours, Gliding, or compressed work schedules). Employees may submit requests to first-line managers via email or other documentation. (Form 10911, Alternative Work Schedule & Staggered Work Schedule Request, is not to be used to request this schedule.) See: Interim Guidance to Establish Expanded Maxiflex Flexible Work Schedule (FWS) for Employees with Caregiving Responsibilities due to COVID-19 (.pdf).

4/2/2020 2:43 PM

Item 112

My job duties are not portable (cannot be performed from a telework location) and I am designated in HR Connect as "not eligible" for telework. Can I be required to telework during office closures (pandemic or otherwise)?

As of 3/30/2020, employees have been evacuated to perform work assignments at home. Please work with your supervisor to determine what work assignments will be assigned to you or to determine if you are directed to report to the POD for work-essential assignments.

4/2/2020 2:42 PM

Item 113

Do I need to change my current telework agreement from recurring or ad hoc to frequent?

No, Employees who voluntarily entered into a telework agreement do not have to change their telework type during COVID-19.

4/2/2020 2:41 PM

Line Item 114

In HR Connect my telework status is "no." Is that the same as not eligible? Could I still request to work for home?

On 3/30/20, all employees were directed to work from home if they have portable job duties. You should discuss this with your manager. Your manager will direct you either to perform duties at home or may direct you into the office to perform mission critical functions.

4/2/2020 2:40 PM

New teleworker (9)

Item 155

I have been ordered to evacuate my post of duty (POD) and work from home under 5 CFR 550 subpart D. Am I required to enter into a telework agreement and take telework training?

No. Telework agreements and telework training are not required for employees directed to work from home. It is strongly encouraged that evacuated employees take the IRS Telework Training course based on their bargaining/manager status. Separate courses are available for bargaining unit employees, non-bargaining employees and managers.

4/2/2020 6:12 PM

Item 156

I am an employee directed to work from home and have no Telework Agreement. How do I record my time?

You should use your regular OFP codes. Time will be entered as telework. To post telework hours, select Ad Hoc telework type in Single Entry Time Recording/Employee Profile tab. This will enable the telework box to appear for posting telework time on the Time Entry screen.

4/2/2020 2:47 PM

Item 157

I am an employee who will now work from home or an alternate location, what do I need to do to prepare?

Employees should:

- Request ERAP,
- Take all necessary equipment (for example, laptop) and assigned work files (paper or electronic) to complete duties at home and
- Ensure the home location or other work location is appropriate for work (for example, work space suitable to perform work, high-speed internet, work environment free from distractions, provides reasonable security and protection of government property).

4/2/2020 2:46 PM

Can reasonable accommodation (RA) furniture be transported to the telework location?

Yes, employees are allowed to take home federal property during this time. This includes RA furniture. The employee must work through their management for approval, transport and return the items when they return to office work.

4/2/2020 2:34 PM

Timekeeping/SETR (2)

General (2)

Item 164

Has there been any thought to doing a SETR sweep for the Building Closure W&S Leave OFP for the employees in those closed Centers?

This option was considered, but due to the variables involved, (who is on telework and on leave, who is working, etc.), there is a high potential for error by doing a sweep.

4/2/2020 2:17 PM

Item 165

Can the agency lift the credit hour maximum ceiling during COVID19?

No, the ceiling cannot be lifted as this is a statutory limitation (see 5 USC Section 6126). Employees on flexible work schedules can accumulate not more than 24 credit hours for carryover from a biweekly pay period to a succeeding biweekly pay period. That number is prorated for part-time employees.

4/2/2020 2:07 PM

Travel (7)

General (4)

Item 166

Is it possible to extend the April deadline for the public transportation subsidies, to allow those who may be required to come into the office to take advantage?

Deadlines regarding transit passes vary and are set by each individual transit authority. Contact your local transit authority for specific deadlines.

The PTSP TRANServe Card and WMATA SmarTrip benefit funding cycles cannot be changed. The TRANServe Card is funded on the 10th of each month for the following month's benefits (i.e., April benefits are available March 10th through April 9th). The SmarTrip Card is funded on the first of each month for that month's benefits (i.e., April SmarTrip benefits are available April 1st through April 30th).

4/2/2020 2:16 PM

Item 167

What if we do not have PTSP funds available but are called back to work?

Funding will remain available for all active PTSP users.

4/2/2020 2:14 PM



## **FAQs Listed Below Were Updated Either on 3/31 or 4/1**

Facilities (20)

.General (6)

Item 1

Is there any guidance on continuing blood drives for IRS employees at IRS facilities or should each employee find a Red Cross blood drive on their own?

The American Red Cross is experiencing a severe blood shortage due to COVID-19 and donors are urgently needed. Please refer to the American Red Cross website to find places to donate and how to make an appointment. When local blood drives at IRS locations are held in the future, it will be communicated. See Article 36, Section 8.

4/1/2020 1:35 PM

Item 2

Should there be information posted in my local Post of Duty?

C&L and FMSS shared information (TV message and flyers) with our campus contacts for the Campus TVs (and flyer distribution).

- Coronavirus – What the Public Should Do.
- Stop the spread of germs (PDF-426KB)

4/1/2020 1:32 PM

Item 3

Who can I contact about building operations, mail, cleaning, security and other POD issues?

We know there are plenty of questions relating to building operations, mail, cleaning, security and other issues. Contact your designated territory manager, if you have questions about your POD.

4/1/2020 11:47 AM

Item 4

Should team or department treat days, celebrations or events with shared snacks and food at work, be cancelled?

Per the Center for Disease Control (CDC), events of any size should only be continued if they can be carried out following the guidelines for protecting vulnerable populations, hand hygiene, and social distancing. When feasible, organizers could modify events to be virtual.

3/31/2020 5:53 PM

Item 5

What signs and sanitizer materials are available in IRS buildings?

The COVID-19 page has posters and print information available to download. Your business unit should feel free to download the notices from the site and post in your work areas. Hand sanitizer will be provided and dispensers refilled as soon as the IRS can obtain it. Hand sanitizer is currently on back order, however, soap and water is available in all PODs and employees are encouraged to wash their hands often

Access (2)

Item 7

Do business units need to provide a list of people who should be allowed into a building if it is closed?

No, there is no need to send Physical Security or other FMSS offices a list.

4/1/2020 1:10 PM

Item 8

Can an employee enter their building if it's closed?

Yes, with managerial approval, employees may re-enter the building to pick up work, materials, or process mail. Employees may travel to their Post of Duty (POD) on administrative time (duty time).

Unless you are directed by your supervisor, we encourage you not to work in your assigned POD, but rather stay in the safety of your home or alternate location. See National Agreement Article 50, Section 7(C) and IRM 6.800.2.4.7 (4).

Although normal office operations are temporarily suspended, buildings remain open. However, closed buildings should only be accessed on an as-needed basis. Weekend/after-hours access procedures may be in place. If you need to get into a closed location and cannot, please contact your manager first. If access still cannot be provided, contact the servicing FMSS Security Section Chief for assistance.

4/1/2020 10:20 AM

Building Closure (4)

Item 9

If the city where I work has declared shelter in place, am I still required to come into the office?

Employees performing mission critical work may still be required to report to the worksite. If you have questions about whether to report to the office, please contact your manager.

4/1/2020 1:11 PM

Item 10

Can you provide a running list of campuses that have been closed?

A list of closed IRS offices can be found on the Corona-COVID 19 website.

IRS Office Closures.

4/1/2020 1:08 PM

Item 11

If facilities close, what is the impact to our contracted security, cleaning, and cafeteria staff workers?

The contractor's employer will determine required staffing to support the facility based on its operating status and the terms and conditions of their contract with the IRS. This includes making all determinations regarding the employees job status, reassignment, furlough, etc.

3/31/2020 5:47 PM

Item 12

If the decision is made to close offices due to COVID-19, what procedures are followed?

The IRS Dismissal and Closure Procedures provide comprehensive guidance for office closures, including leave and telework provisions from the National Agreement and IRS policies. These procedures continue to apply in this situation.

3/31/2020 5:43 PM

Cleaning (1)

Item 13

IRS facilities have shared work spaces and areas and some employees are sensitive to strong smelling disinfectant sprays - what disinfectants are recommended for the work area to prevent any asthma or allergic triggers?

FMSS is following guidelines that remind us to not underestimate the power of cleaning to reduce the risk of transmitting the coronavirus as well as other pathogens. Routine cleaning, to remove dirt and soil that harbor germs and viruses, is being done with green low odor products. EPA registered products effective against the coronavirus are being used including disinfectant wipes. Sprays are only permitted for use by janitorial staff. If an employee has a respiratory sensitivity to a product, they should submit an ERC ticket immediately. Options such as changing the product or changing cleaning schedules may be identified that will resolve the problem.

3/31/2020 5:45 PM

Mail (7)

Line Item 14

If my business makes the decision to stop mail delivery to all of their field locations for a period of 30 days, can this be done without affecting any other business units?

No, a decision to stop mail delivery affects all business units located at the facility. The USPS will not hold mail for one business unit. They don't sort mail by business unit. They sort and deliver by the building address.

3/31/2020 12:11 PM

Item 15

If a hold is put on mail delivery to a POD does that also mean there are no pickups?

Correct, there's no pickup for outgoing mail. A hold advises the post office there is no one in the office to accept mail, so, there would be no one there from whom to pick up outgoing mail.

3/31/2020 12:08 PM

Item 16

Is the mail being treated by chemical means to help kill the virus?

The CDC is not currently suggesting disinfection of the mail. Currently, there is not specific guidance with respect to COVID-19 and mail handling other than frequently washing hands. To date there is no evidence of transmission of the disease through the mail.

3/31/2020 12:08 PM

Item 17

What will USPS do if no one is at the office to accept mail delivery?

- USPS has increased the time they will hold mail before returning to sender from 10-to-30 days. The USPS will attempt to deliver mail to field locations. If no business unit employees are onsite to receive the mail, USPS will hold the mail for 30 days before returning it to sender. FMSS has contract mail personnel accepting mail on site at these 59 locations, DC metro buildings and New Carrollton Federal Building.

- UPS will hold shipments that cannot be delivered for 9 days. Day 10, the shipment will be returned to the originator.

- FedEx will hold packages for 10 days for offices that are closed. After 10 days, FedEx will return to sender.

3/31/2020 12:07 PM

Item 18

**Are employees paid to travel to Post Offices if they are to drop off or pick up mail?**

Yes. If a traveler goes from his/her residence to a location other than the regular place of duty for official business, the mileage may be reimbursed (via Local Travel). Trips to the post office qualify for travel reimbursement. A Local Authorization should be created for the month and vouchered once a month.

3/31/2020 11:44 AM

Item 19

**Is the mail being held beyond a "contamination period" if one actually exists?**

The Centers for Disease Control and Prevention (CDC) is not currently suggesting disinfection of mail or holding times. Currently there is not specific guidance with respect to COVID-19 and mail handling other than frequently washing hands. To date, there is no evidence of transmission of the disease through the mail.

The United States Postal Service issued a statement on the March 22, 2020 in part that read: Importantly, the CDC, the World Health Organization (WHO) as well as the Surgeon General have indicated that there is currently no evidence that COVID-19 is being spread through the mail. Specifically, according to the WHO, "the likelihood of an infected person contaminating commercial goods is low, and the risk of catching the virus that causes COVID-19 from a package that has been moved, traveled, and been exposed to different conditions and temperature is also low." And, according to the CDC, "in general, because of poor survivability of these coronaviruses on surfaces, there is likely very low risk of spread from products or packaging that are shipped over a period of days or weeks at ambient temperatures. Coronaviruses are generally thought to be spread most often by respiratory droplets. Currently there is no evidence to support transmission of COVID-19 associated with imported goods and there have not been any cases of COVID-19 in the United States associated with imported goods."

3/31/2020 11:42 AM

Item 20

**Can telework employees purchase stamps to mail information to taxpayers?**

Yes, refer to Employee Reimbursables for additional details. This guidance is an exception to the standard procedures for ordering Postage Stamps. These procedures should be followed for the duration of the national state of emergency that relates to Coronavirus (COVID-19).

Policy and Guidance related to ordering Postage Stamps is found in IRM 1.22.4, Mail and Transportation Management, Postage Accountability and Reporting Requirements.

Filing Season (3)

.General (3)

Item 21

Is there specific guidance for Volunteer Income Tax Assistance (VITA) and Tax Counseling for the Elderly (TCE) program coordinators and volunteers?

IRS relationship managers are staying in contact with their sites and offering support as they are able. However, it is up to each VITA and TCE site to direct their operations and volunteers during this difficult time, and the IRS supports their decisions.

3/31/2020 5:54 PM

Item 22

Will guidance be provided regarding income tax related programs and processes during this period of time when we are faced with the COVID-19 pandemic?

Business units program leaders should be providing any direction and/or modifications to program related processes or policy. Please consult with your supervisor.

3/31/2020 5:52 PM

General COVID Info (15)

.General (15)

Item 24

Where do employees go for information?

To find the latest information, visit the COVID-19 page on IRS Source.

4/1/2020 1:36 PM

Item 25

Whom should employees contact if they have additional questions?

Employees' questions should be directed to their manager. Bargaining unit employees may also contact NTEU.

4/1/2020 1:36 PM

Item 26

Why do some of the FAQs drop off the next day? Is there an archive where we can view all of them?

Questions are not being deleted, however, as we receive new or updated information we take them down temporarily. Once the answer is updated, it is published as an FAQ again. This ensures employees are provided with the most accurate information in a timely manner.

4/1/2020 1:36 PM

Item 27

Will exceptions be granted for supply orders to be delivered to employee homes if their POD is closed?

The Business Unit Division Finance Officer (DFO) can make the exception to allow office supplies to be shipped to the employee's home.

4/1/2020 1:36 PM

Item 28

I have an employee planning to retire soon. I am not co-located with this employee. How should they go about turning in their equipment and badge?

Employees should contact their local Security representative Security POC to schedule an appointment to surrender badge and return equipment when they leave the Service.

Separating employees must take the following steps at least 2-weeks in advance:

- Employee/Contractors who separate and who need to return IT Equipment (i.e. Laptops, Printers, Cell-Phones, etc.) must create an RF ticket to return their IT equipment. The ticket should be created within 2-weeks of the separation effective date.
- Open OS GetServices and click on Order from the Product and Services Catalog in the right pane.
- At the top of screen, in the entry box next to Service Catalog, enter the words "unused equipment"
- Click the arrow (in the blue circle at the right side of the entry box) to start the search. You should receive the search results, "IT Equipment Return" and "Unused Equipment."
- Choose either:
  - Unused Equipment – to return unneeded or unused IT equipment; or
  - IT Equipment Return – to return IT equipment for separating employees
- Complete the electronic form and select Add to cart
- Select View Cart/Checkout
- Select Checkout to place your request

4/1/2020 1:35 PM

Item 29

My job requires me to meet with taxpayers face-to-face. What measures is the IRS taking to ensure I'm safe from exposure to COVID-19?

The Service has ended walk-in and in-person appointments with taxpayers at our Taxpayer Assistance Centers, protecting both taxpayers and our employees. Walk-in services with the Taxpayer Advocate Service have also ended, though phone operations continue.

4/1/2020 1:35 PM

Item 30

How can I receive important updates if I do not have access to an IRS laptop?

We encourage all Bargaining Unit employees to enroll in the Emergency AtHoc System to receive Agency updates. Enrollment is mandatory for Non-Bargaining Unit employees.

Another great resource will be the IRS.gov employee emergency page. This is accessible on our external website and will include important updates as well.

4/1/2020 1:35 PM

Item 31

My position is designated as mission-critical. If I'm not feeling well, but unsure if it's COVID-19, should I still come to work?

All employees are to continue to follow the CDC guidance about COVID-19 to prevent illness and recognize symptoms. If not feeling well, stay home, or go home immediately if you are at work, and call your health care provider for medical advice. As soon as you are able, contact your manager.

4/1/2020 1:34 PM

Item 32

How do I know if my job is considered "mission critical?"

We are working to develop a consistent definition of mission critical functions. Please speak with your manager for immediate guidance to determine if your job is mission critical and if you need to report to the office.

4/1/2020 1:34 PM

Item 33

Where and how do I return a SmartID (Badge)?

Contact your nearest HSPD-12 SmartID Credentialing Station for instructions to return the SmartID via mail.

4/1/2020 1:34 PM

Item 34

What if my SmartID expired/ is expiring?

The PIV Smart Cards of some IRS employees and contractors will soon be expiring or will need certificate updates.

Procedures for Expiring PIV Smart Cards and Certificates: The PIV Smart Cards of some IRS employees and contractors will soon be expiring or will need certificate updates. If you are affected, YOU DO NOT NEED TO CONTACT THE ENTERPRISE SERVICE DESK. FMSS and IT have established procedures that will allow customers to retain access to their systems.

PIV Smart Cards with Expiring Certificates: FMSS will send a direct communication to customers whose PIV Smart Card requires a certificates update. This communication will provide instructions for downloading and running the Rekey Tool which updates the certificates.

Expiring and Expired PIV Smart Card: Customers with an expiring or expired PIV Smart Card will be placed on an exception list. IT will contact each customer and their manager to provide instructions to allow them to use a Login and Password until they are able to return to the office or a credentialing facility to obtain their replacement PIV Smart Card.

4/1/2020 1:34 PM

Item 35

How do New Hires get badges with Virtual Orientation?

For Virtual Orientation, badges will not be issued until the new hire is able to return to the office.

- HCO will send Form 13716, Request for ID Card and/or Access Card for IRS Employees, directly to the managers for signing.



- Managers will send the completed signed form to the ICAM mailbox \*FMSS ICAM SmartID.
- ICAM will route the completed forms to the appropriate credentialing station. Credential Offices are open for Mission Critical services by appointment. Our strategy is to conduct minimum activities to provide access.

In Office: Provisioning by Appointment Only. Find locations - credentialing station

Contacts:

[Amy.L.Albee-Johnson@irs.gov](mailto:Amy.L.Albee-Johnson@irs.gov)

[Chevaughn.K.Garner@irs.gov](mailto:Chevaughn.K.Garner@irs.gov)

[Omari.C.Tingle@irs.gov](mailto:Omari.C.Tingle@irs.gov)

4/1/2020 1:34 PM

Item 36

**How do I return a Pocket Commission?**

Please follow the instructions for New and Expired Pocket Commission Processing.

4/1/2020 1:34 PM

Item 37

**What if I live in a state or county under a Shelter in Place (SIP) and I get pulled over by a police officer while traveling to or from my Post of Duty (POD)?**

In addition to the employee having their federal ID card for building entry and identification, managers and employees should be aware that the U.S. Attorney General sent a memo directing U.S. attorneys to notify state & local law enforcement that our federal ID cards are valid identification, to allow freedom to pass, during state or locally imposed travel restrictions.

4/1/2020 1:34 PM

**Where do managers go for information?**

To find the latest information, visit the COVID-19 page on IRS Source and iManage.

3/31/2020 3:05 PM

Pay/Leave/Benefits (32)

General (7)

Item 44

**Will they reopen Leave Bank Open Season to allow employees who need leave to now participate?**

Currently, there are no plans to reopen Leave Bank Open Season. Another scheduled Leave Bank Open Season will start in July 2020 to allow employees who could not or did not choose to join during the first open season for 2020.

4/1/2020 1:18 PM

Item 45

If I need to take leave without pay, will my benefits still be active?

Periods of extended LWOP may have significant impact on employee benefits including earning leave, health benefits, service computation date, etc. See OPM's fact sheet titled Effect of Extended Leave Without Pay (LWOP) (or Other Non-pay Status) on Federal Benefits and Programs at:

[http://www.opm.gov/oca/leave/HTML/LWOP\\_eff.asp](http://www.opm.gov/oca/leave/HTML/LWOP_eff.asp).

Information on the impact of LWOP is also found on IRS Source.

4/1/2020 1:17 PM

Item 46

I have an employee who suspects they were exposed to the COVID-19 outbreak and are asymptomatic, but they are not eligible to telework. May I grant them weather and safety leave?

Employees who are not telework eligible and are both asymptomatic (healthy) and quarantined or isolated under the direction of local or public health officials, may be authorized weather and safety leave. Note: Weather and safety leave may only be authorized during periods of quarantine or isolation directed by a local or public health authority if an employee is asymptomatic. Weather and safety leave authorized under this condition is posted to OFP code 990-59513, Weather and Safety Leave – Office Open, Cannot Safely Report.

4/1/2020 1:17 PM

Item 47

I participate in the Public Transportation Subsidy Program (PTSP). If I'm teleworking or on Weather and Safety leave because of the COVID-19 outbreak, do I need to adjust my PTSP application to account for the temporary change in work schedule?

No. Changes to your PTSP application are not necessary. It is the participant's responsibility to purchase the most cost-effective transit type. If you are not reporting to your official post of duty (POD) during the COVID-19 outbreak, you should not be using your benefits to purchase transit. If you are not reporting to your POD as frequently as usual, adjust the type of pass you purchase for the days you commute to work (for example, instead of a monthly pass, buy a daily pass). Any unused PTSP benefits will be automatically returned to the Agency at the end of the funding cycle (TRANServe Credit Card: the 10th of the month to the 9th of the following month; SmartBenefits: Last day of the calendar month).

4/1/2020 1:04 PM

Item 48

Can I enroll, or make a change to my current FEHB enrollment, because of COVID-19?

OPM has stated there are no exceptions allowing a FEHB election to be processed because of COVID-19. You must have a Qualifying Life Event shown on the Table of Permissible Changes to make a FEHB election.

4/1/2020 1:03 PM

Item 49

If I'm pulled from my normal duties to perform essential duties will I keep my grade level and title until returning to my normal duties?

Yes. Under the current evacuation order, employees may be assigned any work considered necessary without regard to the employee's grade or title as long as the employee has the necessary knowledge and skills to perform the assigned work. Employees will be paid their normal rate of pay for the hours of work performed (including any applicable premium pay, allowances, and differentials, or other authorized payments.

3/31/2020 6:17 PM

Item 50

Some states and cities are asking for volunteers to help sew masks and other needed resources. Can IRS employees volunteer to take part in these activities on official time?

IRS policy for volunteer activities is contained in IRM 6.610.1.3.10 and provides that employees may be provided up to 8 hours of administrative leave per calendar year to volunteer their time to legitimate public service organizations if certain criteria are met. Bargaining unit employees should reference the 2019 National Agreement, Article 36, for provisions concerning volunteer activities. Administrative leave granted for this purpose requires second-level manager approval.

3/31/2020 6:15 PM

Advanced Leave (2)

Item 51

Are new hire employees eligible for advanced sick or annual leave if they have not completed their probationary period?

If an employee is on a permanent appointment and has served for more than 90 days, management may grant advanced annual leave. The amount of advanced annual leave may not exceed the amount that would be earned before the employee's separation or by the end of the current leave year, whichever comes first.

Advanced sick leave is not a right. However, when the severity of the situation warrants, a maximum of 30 days (240 hours) of sick leave may be advanced to full-time employees with a serious health condition, or to care for a family member with a serious health condition. There is no minimum time requirement on the job that must be met before an employee may request advanced sick leave.

Reminder: Advanced leave incurs a debt which must be repaid by future leave accruals or a cash repayment. The request and use of advanced annual leave serve as the employee's commitment to repay the debt. See IRM 6.630.1.6 and the National Agreement, Articles 32 and 34, for more information on advanced leave, including its request and use.

4/1/2020 1:17 PM

Item 52

Is Advanced Leave available if an employee has an ongoing TIGTA investigation pending regarding time reporting?

Managers are encouraged to approve requests for advanced leave during this unprecedented time. However, advanced leave is not a right, and is granted at managerial discretion. See IRM 6.630.1.6 and the National Agreement for further information.

4/1/2020 1:04 PM

#### Family Care (4)

##### Item 53

Can an employee, who is on telework, request and be granted advanced annual leave to home school their school aged kids?

Advanced annual leave may be granted at managerial discretion if an employee is on a permanent appointment and has served for more than 90 days. Employees do not have a right to advanced annual leave and should save their accrued annual leave to cover both planned and unplanned absences.

The amount of advanced annual leave may not exceed the amount that would be earned prior to the employee's separation or by the end of the current leave year, whichever comes first.

Reminder: Advanced leave incurs a debt which must be repaid by future leave accruals or a cash repayment. The request and use of advanced annual leave serve as the employee's commitment to repay the debt. See IRM 6.630.1.6 and the National Agreement, Articles 32 and 34, for more information on advanced leave

4/1/2020 1:17 PM

##### Item 54

If I telework, do I have to request leave if I need to take care of my child or a family member who is home due to the COVID-19 outbreak?

Employees may request leave, other paid time off (e.g., previously earned compensatory time off, credit hours), leave without pay, or advanced leave if unable to report to their worksite due to caretaker responsibilities.

4/1/2020 1:16 PM

##### Item 55

What are my leave options if my position requires me to be on campus and I am not eligible to telework, but I need to provide child or family care due to the COVID-19 outbreak?

Employees may request leave, other paid time off (e.g., previously earned compensatory time off, credit hours), leave without pay, or advanced leave if unable to report to their worksite due to caretaker responsibilities.

4/1/2020 1:16 PM

##### Item 56

How does the Families First Coronavirus Response Act, enacted into law on March 18, 2020, affect my options for leave, etc.?

We are aware of this new legislation. We are working closely with OPM and Treasury to provide guidance to employees and will issue additional information as soon as possible.

4/1/2020 1:13 PM

#### Military (2)

Item 57

I have been called to active duty in support of COVID-19. Am I entitled to 15 days of military leave?

Yes. Military leave is defined as the authorized absence of an employee from official duty to perform active military duty, active duty for training, inactive-duty training, funeral honors duty, or to engage in field or coast defense training. An employee on military leave under 5 USC 6323(a) receives full civilian salary as well as military pay. The employee is entitled to up to 15 days per fiscal year minus any they may have used in FY2020.

4/1/2020 1:17 PM

Item 58

I have been called to active duty in support of COVID-19. Am I entitled to the additional 22 days of military leave to enforce the law?

Reservists or National Guard members are potentially eligible for an additional 22 days of Military Leave (Emergency Military Leave) on a case-by-case basis. Orders must be submitted to the [Military.Deployment.Program@irs.gov](mailto:Military.Deployment.Program@irs.gov) for review and approval. If approved, the employee is entitled to up to 22 days per calendar year, minus any time they may have used in calendar year 2020. To be eligible for military aid to enforce the law, Reservists and National Guard members must perform military duties supporting civil authorities in protecting life and property. If you have questions or need more information regarding military leave contact [Military.Deployment.Program@irs.gov](mailto:Military.Deployment.Program@irs.gov).

4/1/2020 1:17 PM

Sick (3)

Item 59

What if I call in sick because I suspect I was exposed to COVID-19 outbreak?

According to CDC recommendations, and just like with any sudden fever or respiratory illness, if someone is feeling sick, they should stay home and contact their health care provider. It's far more likely the illness is caused by a typical respiratory virus or influenza. If you, or someone you know, is experiencing symptoms that include fever, cough, and difficulty breathing, and has been in contact with someone infected with the COVID-19 virus, you should seek medical care right away and avoid contact with others.

Once an employee becomes symptomatic, they should request sick leave or other appropriate leave. Managers should visit the iManage website for managerial guidance on COVID-19.

4/1/2020 1:23 PM

Item 60

If I was exposed to COVID-19 outbreak or my family member is experiencing symptoms and I request sick leave, is there a limit on the use of sick leave? If I run out of sick leave, may I be advanced sick leave or annual leave?

An employee who is symptomatic (ill) or who is receiving a medical examination or treatment may request to use sick leave, other types of leave, or paid time-off as appropriate. If an employee's family member is symptomatic (ill) or receiving medical examination or treatment, the employee may request sick leave for general family care, or other types of leave, or paid time-off as appropriate.

If using sick leave for general family care, there is a limit of 104 hours for family care and bereavement purposes and a limit of 480 hours for care of a family member with a serious health condition per leave year. There is no limit to the amount of accrued sick leave that may be used for self-care. See IRM 6.630.1, Absence and Leave, and National Agreement, Article 34, for more information including how to request and use sick leave.

4/1/2020 1:23 PM

Item 61

**Is there still a requirement to provide a note from a doctor note when an employee is out sick for three days?**

Managers should waive the medical documentation requirement during the COVID-19 outbreak.

4/1/2020 1:16 PM

Weather and Safety (14)

Item 62

**If an employee, who has been receiving weather and safety leave due to quarantine or isolation as directed by local or public health authorities, becomes symptomatic (ill), should they continue to receive weather and safety leave?**

No. Sick leave would be used to cover such a period of sickness. Managers must grant sick leave when an illness such as COVID-19, prevents an employee from performing work. See IRM 6.630.1, Absence and Leave for further information.

4/1/2020 1:23 PM

Item 63

**If an employee is not eligible for telework but is at high risk for serious complications from COVID-19 and cannot safely travel to their office, may they request weather and safety leave rather than report to the office?**

Yes, those populations that the CDC has identified as being at higher risk for serious complications from COVID-19 (see CDC High Risk Complications and CDC Special Populations may request weather and safety leave if they are not eligible to telework and their condition prevents them from safely traveling to or performing work in the office.

4/1/2020 1:22 PM

Item 64

**Will we be paid for Weather and Safety leave?**

Yes, Weather and safety leave is paid leave that may only be granted when an employee is prevented from safely traveling to or safely performing work at an approved location, including a telework location.

4/1/2020 1:17 PM

Item 65

**If my wife is pregnant do I qualify for weather and safety leave as my working puts her at risk?**

No, employees may not be granted weather and safety in such case, however, you may request other forms of leave or time off, as appropriate.

4/1/2020 1:17 PM

Item 66

**How do I request Weather and Safety leave? Is there any documentation required?**

Submit Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or other documentation, per the National Agreement, Article 36, subsection 15.B. (for bargaining unit employees) and per Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave (for nonbargaining unit employees). Weather and safety leave may be granted on a case-by-case basis, and if approved, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

4/1/2020 1:17 PM

Item 67

**Is there a cap on the number of hours that may be granted as weather and safety leave?**

There is no cap on the number of hours that may be granted as weather and safety leave as long as the requirements for it to be granted are met.

4/1/2020 1:17 PM

Item 68

**I am not a telework participant. Will I be placed on Weather and Safety leave?**

If the employee's office is open and the employee is asymptomatic (healthy) and not quarantined or isolated, and the employee has not been identified as being at higher risk for serious complications from COVID-19 (see CDC High Risk Complications and CDC Special Populations), the employee should report to the office unless otherwise directed by their manager. Where appropriate, non-telework employees will be placed on Weather and Safety leave.

4/1/2020 1:16 PM

Item 69

**My position requires me to be on campus and I am not a telework participant, but I have a family member in my household who has been told by a health authority to self-quarantine. May I request Weather and Safety leave?**

Yes, employees can request weather and safety leave based on the general principle that weather and safety leave may be allowed in circumstances where an employee's travel to or performance of work at the regular worksite would pose significant safety risk for other persons. Weather and safety leave authorized under this condition is posted to OFP code 990-59513, Weather and Safety Leave – Office Open, Cannot Safely Report.

4/1/2020 1:16 PM

Item 70

**My position requires me to work in the office and I am not a telework participant, but there are travel restrictions due to COVID-19. May I request Weather and Safety leave?**

If local travel restrictions have been issued, and employees are prevented from safely traveling to work, you may request weather and safety leave. Managers may also approve weather and safety leave on a case by case basis for employees who have been identified as a higher risk for serious complications from COVID-19 by the CDC (e.g., pregnant). Submit Form 10837, Request for Weather and Safety Leave

Due to Emergency Conditions, or other documentation, per the National Agreement, Article 36, subsection 15.B. (for bargaining unit employees) and per Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave (for non-bargaining unit employees). Weather and safety leave may be granted on a case-by-case basis, and if approved, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

4/1/2020 1:16 PM

Item 71

My position requires me to work in the office and I am not a telework participant, but I am a high-risk employee that meets the CDC high-risk criteria. Am I eligible for Weather and Safety leave?

Yes, you may request weather and safety leave. Submit Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or other documentation, per the National Agreement, Article 36, subsection 15.B. (for bargaining unit employees) and per Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave (for non-bargaining unit employees). Weather and safety leave may be granted on a case-by-case basis, and if approved, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

4/1/2020 1:16 PM

Item 72

Are non-telework employees required to be in the office who are pregnant eligible for Weather and Safety leave?

Yes, you may request weather and safety leave as you are defined as “high risk” due to pregnancy. Submit Form 10837, Request for Weather and Safety Leave Due to Emergency Conditions, or other documentation, per the National Agreement, Article 36, subsection 15.B. (for bargaining unit employees) and per Interim Guidance Memorandum HCO-06-0118-2018, Weather and Safety Leave (for non-bargaining unit employees). Weather and safety leave may be granted on a case-by-case basis, and if approved, is posted to OFP code 990-59513, Office Open, Cannot Safely Report.

4/1/2020 1:16 PM

Item 73

I am not eligible for telework and my position requires me to be at the office. I am not in a high-risk or special population category, but I still have concerns about coming into work. May I be placed on Weather and Safety leave? Can I request other kinds of leave?

Employees should speak to their manager about telework options, if they would like to request to telework. If the office is open and the employee has not been exposed, quarantined or isolated, and the employee is not high risk, the employee should report to the office unless otherwise directed by their manager. Otherwise, employees may request annual leave, advanced annual leave, leave without pay, or other paid time off (e.g., credit hours or compensatory time off).

4/1/2020 1:16 PM

Item 74

If an employee is currently on non-pay status, are they eligible for weather and safety leave?

No, employees in non-pay and non-duty status are not eligible for weather and safety leave.

4/1/2020 1:16 PM



Item 75

If an employee is on maternity leave, during the time their permanent position would be granted weather and safety leave, would that be granted in place of the pre-approved leave?

No, employees may not receive weather and safety leave for hours during which they are on other preapproved leave (paid or unpaid) or paid time off (5 CFR 630.1606(c).

3/31/2020 6:11 PM

Personal Health (5)

.General (5)

Item 76

What resources are available to employees on how to cope with the stress and anxiety related to COVID-19 outbreak?

The Employee Assistance Program (EAP) is available to help you cope with any stress or anxiety you may have concerning the COVID-19 outbreak. EAP services are available 24 hours a day, 7 days a week anywhere from your computer, tablet, or smartphone. For more information visit [www.GuidanceResources.com](http://www.GuidanceResources.com). First time users enter: IRS112.

The GuidanceResources® Online site includes articles, podcasts, videos, and slideshows. There is also an "Ask a Guidance Consultant" section for personal responses to your questions.

To download the app to your cell phone:

- Search GuidanceResources (one word)
- Install GuidanceResources® Now
- Tap Member Resources and enter your username and password

HCO also has a special presentation available to read or download on the IRS Source COVID-19 page called Coping with Uncertainty About the Coronavirus (PDF-520KB).

Additionally, the CDC has a Manage Anxiety & Stress page which includes information and resources to cope with stress and anxiety during this time.

4/1/2020 12:06 PM

Item 77

Will the IRS be conducting COVID-19 testing?

No, IRS will not be providing COVID-19 testing. Please contact a local physician or health clinic if you think you suspect you have the virus.

3/31/2020 5:58 PM

Item 78

Will the Health Unit or contracted nurses at IRS be offering COVID-19 tests?

No, Federal Occupational Health does not have the authority to test for COVID-19. Employees should work with their personal physician for direction on testing.

3/31/2020 5:49 PM

Item 79

What should we do if we are uncomfortable working around others who are sneezing and coughing?

Please remember this is also the season for flu, colds and allergies depending on where you reside. Please be considerate of others and if you have concerns, please elevate them to your manager to address as appropriate.

3/31/2020 5:42 PM

Item 80

Where can I find information regarding flu vaccinations?

IRS Health Services Flu Vaccination information

3/31/2020 5:41 PM

Sanitation (12)

General (3)

Item 81

Our work site is not cleaned and sanitized on a daily basis. Vacuuming is done daily, but disinfecting and cleaning of restroom counters and other objects that are used and touched by all representatives are not cleaned appropriately. We are very concerned to be working in these conditions. We finally received hand sanitizer on some areas but still not enough to control the spreading of germs

Some sites have been able to rapidly modify janitorial contracts and several have successfully exchanged non-critical work (such as window cleaning) to make time for increased sanitizing efforts, however, not all sites have been successful negotiating and implementing contract changes.

Please use the ERC ticket program to document and request support in a specific workplace. ERC tickets are the best way to get local attention to problems and track the response and progress until resolution.

3/31/2020 5:55 PM

Item 82

How long can the new coronavirus live on surfaces?

Current evidence suggests that novel coronavirus may remain viable for hours to days on surfaces made from a variety of materials. Cleaning of visibly dirty surfaces followed by disinfection is a best practice measure for prevention of COVID-19.

3/31/2020 5:48 PM

Item 83

If there is no more soap in the restroom how can we get it refilled?

There should be hand soap in every restroom at all times. If you find a restroom that does not have hand soap readily available, please submit an ERC ticket immediately. If a ticket is not submitted, and employees go directly to building maintenance or management staff, FMSS cannot track the issue and ensure the facility is maintaining the dispensers.

3/31/2020 5:47 PM

Cleaning (5)

Item 85

How is FMSS addressing the additional cleaning and disinfecting required to help prevent COVID-19?

Janitorial contracts are being modified to include specific disinfecting requirements in cases of COVID-19. FMSS is following CDC guidance and discussions are taking place regarding cleaning requirements recommended prior to reoccupancy if there is a building shutdown.

3/31/2020 5:56 PM

Item 86

**How do I properly clean surfaces, for example my keyboard, my badge, desks, printers, etc.?**

Viruses generally live longer on non-porous surfaces such as metals and plastics. Using disinfecting wipes, you can gently wipe keyboards, phones and other hard services. It is recommended to wipe down your desk before and after you use it for the day.

3/31/2020 5:55 PM

Item 87

**Cleaning and disinfection practices to help prevent the spread of the coronavirus is being conducted differently at IRS facilities. Why is it not the same for all locations?**

Some sites have been able to rapidly modify contracts and several sites have successfully exchanged non-critical work (such as window cleaning) to make time for increased sanitizing efforts, however, not all sites have successfully negotiated and implemented these contract changes. Please use the ERC ticket program to document and request support in a specific workplace. ERC tickets are the best way to get local attention to problems and track the response and progress until resolution.

3/31/2020 5:47 PM

Item 88

**How can I get antibacterial wipes and hand sanitizer for personal use at my desk?**

Business Units may purchase antibacterial wipes and are being asked to keep them near shared equipment. Hand sanitizer dispensers are located for common use as federal purchasing requirements do not allow for personal use items such as individual sized hand sanitizer bottles to be purchased. Refills for dispensers are ordered using a ERC ticket to FMSS. Refills are ordered immediately however, due to the pandemic, the refills are sometimes on backorder.

3/31/2020 5:46 PM

Item 89

**How do employees order hand sanitizers and cleaning supplies for the POD? Can they input a service ticket?**

To facilitate hand sanitation, IRS facilities have been provided with wall-mounted or stand-mounted alcohol-based hand sanitizer dispensers. Refills for existing dispensers should be requested by submitting an ERC ticket to Facilities Management and Security Services (FMSS) for purchase. Due to the Coronavirus pandemic, sanitizer may be on back order but will be delivered as soon as the IRS receives it. Local offices and business units are responsible for installing the refills in existing dispensers. Business units can purchase disinfectant wipes directly using their credit card.

3/31/2020 5:45 PM

Supplies (3)

Item 90

I have an employee asking if they can order protective gear because the employees interact with the public at various locations Is this something we are considering supplying

At this time the Centers for Disease Control and Prevention (CDC) does not recommend protective gear for the general public. CDC recommends surgical masks for people who are ill to wear if they must leave their home for a medical appointment. If CDC or local guidelines change and recommend protective gear for specific situations or events, the IRS will supply the item(s).

4/1/2020 1:32 PM

Line Item 91

I currently work in a campus with multiple people. Will they provide us hand sanitizers to help keep our hands clean after touching the same door knobs and office machinery?

We've expanded guidelines to allow greater access to hand sanitizers and similar items to assist our employees, and our FMSS teams have been working hard to obtain these wherever possible despite wider supply shortages.

4/1/2020 11:30 AM

Item 92

Due to the delayed supply of hand sanitizer at some facilities, will FMSS remove their restriction on the use of personally purchased sanitation products in the office or identify a list of acceptable personally purchased sanitation products?

The CDC website provides a list of products effective against COVID-19. Any of these products would be acceptable for use in a personal sized container. Be certain to label the bottle and use as directed.

3/31/2020 5:57 PM

Technology (10)

.General (10)

Line Item 93

Will ERAP be able to support all the employees working remotely?

To help manage our usage to enable more employees to work remotely while maintaining the best performance, we ask you take the following measures:

You can help minimize the effect on ERAP by taking the following actions:

- Do not use video.
- Avoid screen sharing, particularly in large meetings. If you need to share materials, ask the host to upload them to the meeting event. (Example: for a Skype PowerPoint presentation, the presenter should choose Share PowerPoint Files, not Share your Desktop).
- Instead of Skype or WebEx, use the 312-777-1455 teleconference bridge for voice-only meetings, Access the internet for mission-critical needs only.
- Connect to your internet provider through wire/cable instead Wi-Fi, when possible.,
- Leave your laptops connected to receive pushes during off-hours.

Do not use a hotspot.

4/1/2020 1:29 PM

Item 94

**Must employees be at a POD to request and install ERAP?**

No, ERAP is an account-based remote access solution required for use in conjunction with AnyConnect. To telework, the user ERAP account needs to be established by AT&T, and the AnyConnect application loaded on their laptop. The process to obtain the ERAP account is below.

The employee or the employee's manager will need to request ERAP account access by using the OL5081 application by following the steps below.

1. Choose the application, "ERAP PRODUCTION (ERAP)"
2. Manager receives and approves the request
3. ERAP PMO receives and approves the request
4. OL5081 combines all ERAP requests and sends to AT&T IRS ERAP team for approval
5. AT&T creates ERAP accounts, and the OL5081 system is updated (important, once created the employee can access the system)
6. The employee will receive an email notification from the OL5081 system that their account has been created. The employee's manager may also verify this in the OL5081 system at any time, but will not receive an email notification on the employee's behalf.
7. The employee will need to access the OL5081 system to sign the System Security Rules and acknowledge the account acceptance within 45 days. However, the employee may access ERAP before signing the System Security Rules.

In response to the COVID-19 outbreak, the ERAP PMO is expediting approvals on a consistent basis. During this time, user accounts will typically be approved by the next business day after the ERAP PMO approves the request. As stated in step 6 above, the manager may check OL5081 for verification. The day following the ERAP PMO approval, employees may try to access ERAP and AnyConnect before or after the manager confirms from OL5081 that the account is created and ready to be accessed. See the TIPS for ERAP first time users for more information. If the Cisco AnyConnect application is not installed on the laptop, contact the Enterprise Service Desk at 866-743-5748, option 2.

ERAP approval notes:

- During the evacuation order, a Telework Agreement is not required to request ERAP.
- Once the employee is granted ERAP access they must access the OL5081 system to sign the System Security Rules and acknowledge the account acceptance within 45 days. (Users have up to 45 days to acknowledge receipt of the OL5081 notice before the access is deleted.)
- IT will facilitate OL5081 ERAP requests for Customer Service Representatives (CSR) employees only scheduled to become telework ready. Do not enter a separate request.

4/1/2020 11:09 AM

Line Item 95

**IT recently issued an email, asking employees not to use a hotspot. If an employee doesn't have WiFi can they continue to use their hotspot to telework?**

Yes. Employees are permitted to use a hotspot while teleworking. The email referenced in the question was a suggestion, not a prohibition, because hotspots can be slower than wifi or wired internet.

3/31/2020 5:59 PM

Item 96

**How secure is the AtHoc system?**

BlackBerry AtHoc is a Federal Risk and Authorization Management Program (\*FedRAMP) certified notification tool used by many federal government agencies including the Department of Defense (DOD). FedRAMP requirements include additional controls above the already strict NIST (National Institute of Standards and Technology) baseline controls governing information security requirements for federal agencies. These additional controls address the unique elements of this system to ensure all federal data is secure. For more information about FedRAMP please visit [www.fedramp.gov](http://www.fedramp.gov).

\*FedRAMP is a government-wide program that provides a standardized approach to security assessment, authorization, and continuous monitoring for cloud products and services.

3/31/2020 5:46 PM

Telework (55)

General (30)

Item 103

**I need to telework from a different location in another state where I have housing secured. Do I need to request a temporary hardship due to the change in locality pay?**

If the reason for the request is to comply with the Agency's request to telework during COVID-19 or to work from home due to the evacuation order, then no, you will not have to request a temporary hardship. If you are making the request due to personal reasons, then yes, you are required to request a temporary hardship using the site here. If your temporary hardship is approved, and you continue teleworking outside the 150-mile commuting distance for personal reasons for more than 120 days (NBU) or 9 months (BU), then a PAR will need to be processed to adjust locality pay.

4/1/2020 11:14 AM

Item 104

**The job duties of my employees are not portable (cannot be performed from a telework location) and they are designated in HR Connect as "not eligible" for telework. Can they be required to telework during office closures (pandemic or otherwise)?**

As of 3/30/2020, employees have been evacuated to perform work assignments at home. Please work with your supervisor to determine what work assignments will be assigned to you or to determine if you are directed to report to the POD for work-essential assignments.

4/1/2020 11:12 AM

Item 105

**What if an employee has been suspended or terminated from telework?**

Managers should consult with their servicing Labor Relations Specialist for guidance on employees who have engaged in egregious misconduct. (This includes employees previously removed from telework for pornography, or AWOL infractions in violation of the Telework Enhancement Act of 2010.) If evacuation is determined appropriate, these employees may work from home. If evacuation is not appropriate, employees are eligible for Weather and Safety leave for office closures. Any employee approved to work from home will return to their POD after the social distancing order is lifted.

4/1/2020 11:11 AM

Item 106

What happens if an employee does not have enough work to perform to cover the entire telework day during incidences of COVID-19?

Employees should contact their manager to obtain additional work assignments. The employee will be entitled to weather and safety leave for the portion of the day they do not have work to perform.

4/1/2020 11:07 AM

Item 107

All of my employees are teleworking and will go into the office at scheduled times, due to social distancing, to print and collect mail and any additional work as needed. They are only spending the necessary time it takes to print and collect mail and additional work then returning home. Our POD is closed so they are only doing what is necessary to continue working. How should that time be tracked on their dailies including the time to travel back home?

When an employee is scheduled for a full day at a telework site and is directed by their manager to report to the POD (or alternate worksite) outside their normal commute time, administrative time will be granted for travel. See National Agreement Art. 50, Section 7(C); IRM 6.800.2.4.7(4).

4/1/2020 10:22 AM

Item 108

Is the 150 mile radius of the employees assigned POD when teleworking being enforced while the COVID19 pandemic is ongoing?

The requirement that the telework location be within a 150-mile radius of the employee's assigned POD has been temporarily waived during COVID-19.

4/1/2020 9:47 AM

Item 109

I am a recurring teleworker now working as a frequent teleworker. When the office opens and the virus is still in effect will I be required to return to my normal telework agreement or can I remain working from home?

Employees will be expected to return to their approved telework agreement/type. You should discuss with your manager any telework options after the evacuation order is lifted.

4/1/2020 9:44 AM

Line Item 110

I do not have a lockable filing cabinet at my home. Am I still allowed to work from home?

The work location requirement is that it provides reasonable security and protection for government equipment and data (paper and electronic). Please discuss with your supervisor if you have concerns with your ability to protect these items to determine if you should work from home.

4/1/2020 9:42 AM

Line Item 111

Can I telework from my vehicle if it has its own WiFi secure network?

If you have internet in your home, you should work in the home. If you only have internet in your vehicle and not the home, discuss the matter with your supervisor. A vehicle generally does not provide

reasonable security and protection of government equipment and data (paper and electronic) as windows could allow for inadvertent disclosure of taxpayer data.

4/1/2020 9:41 AM

Line Item 112

**I am a manager with an employee who is brand new to Telework. How do I get their first-time Telework Agreement loaded to the Telework Portal?**

For first time telework agreements, managers may upload here.

To avoid duplicate entries, all updated/revised Telework Agreements must be sent to your BOD Telework Lead for processing.

3/31/2020 6:01 PM

Item 113

**Because schools and other caregiving facilities are closed, small children and/or elder dependents are home during normal telework hours. Can employees change their tour of duty to after hours?**

Please discuss with your manager if you can change your work schedule or tour of duty. If approved, you must submit Form 10911, Alternative Work Schedule & Staggered Work Schedule Request, to your manager for approval.

3/31/2020 6:00 PM

Item 114

**Can an employee take home IRS owned equipment and property, provided to them as part of a Reasonable Accommodation (RA)?**

Yes, until further notice employees have the option to take their office IT equipment (excluding desktop computers) to their home for use while teleworking.

- The employee should work with their manager regarding the items they wish to remove or take to their home.
- The employee's manager should maintain an inventory list of removed IRS property with any associated barcodes.
- The employee is responsible for transportation of the items to their home and back to the office.
- EXCEPTION: IRS issued desktop video phones cannot be taken to employees' homes. The IRS issued desktop video phones will function only at IRS PODs. However, employees can request the video enabled softphone configuration to be loaded on their laptops, through the KISAM Incident/Request System.

Note: Prior to returning equipment, i.e., reasonable accommodation chairs, should be cleaned and wiped with an EPA-approved disinfectant before bringing in back to the office.

3/31/2020 4:15 PM

Family Care (1)

Item 133

**May I telework if my children/dependents are at home because of school closures?**

Yes, whether your POD is open or closed, you may telework with your child at home. The IRS does not prohibit teleworking while dependents are at the telework site providing your ability to perform work is not diminished. However, telework is not a replacement for dependent/family care. Employees are



expected to request appropriate leave (paid or unpaid) for any time throughout the work day that they are providing care for their dependent/family. In addition, the work environment while teleworking should remain professional (i.e., free of noise, interruptions, and other distractions) and secure as it would be in the office.

3/31/2020 5:43 PM

Maxi flex (16)

Item 134

**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 nonwork day and
- Reduced core hours as approved by the first-line manager.

4/1/2020 3:12 PM

Item 135

**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."

4/1/2020 3:12 PM

Item 136

**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.

4/1/2020 3:12 PM

Item 137

**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.

4/1/2020 3:12 PM

Item 138

**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.

4/1/2020 3:12 PM

Item 139

**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.

4/1/2020 3:12 PM

Item 140

**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.

4/1/2020 3:11 PM

Item 141

**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).

4/1/2020 3:11 PM

Item 142

**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.

4/1/2020 3:11 PM

Item 143

**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.

4/1/2020 3:11 PM

Item 144

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.

4/1/2020 3:11 PM

Item 145

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.

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Item 146

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.

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Item 147

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.

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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.

4/1/2020 3:10 PM

Item 149

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.

4/1/2020 3:10 PM

New teleworker (8)

Item 150

If a high-risk employee was in the process of becoming telework-ready, should they come into the office to retrieve their laptop and sign their 5081 for ERAP? What if the employee is not high-risk?

A high-risk employee should not be directed back into the office. Each situation is unique, and the employee should discuss the best approach with their manager. As offices are being closed, IT's ability to help affected employees may vary. Employees in need of IT support should contact the Enterprise Service Desk, or they can open a ticket and request it to be assigned to deskside support. IT will work directly with the employee on an appropriate resolution.

An employee who is not high-risk may be directed back into the office to retrieve their laptop. The employee does not need to be in the office to sign their OL5081 for ERAP. Instead, the day following the ERAP PMO approval, the employee may try to access ERAP and AnyConnect before or after their manager confirms from OL5081 that the account is created and ready to be accessed. All laptops should have AnyConnect pre-installed. Establishment of ERAP is what allows AnyConnect to be activated to enable remote access to the IRS network. Once connected, the employee will need to access the OL5081 system to sign the System Security Rules and acknowledge the account acceptance within 45 days.

4/1/2020 9:52 AM

Item 151

May I waive the one-year service telework requirement or the two-year journey or full-working level telework requirement?

Yes, per policy, on a case-by-case basis IRS managers may shorten these requirements.

3/31/2020 5:42 PM

Timekeeping/SETR (1)

.General (1)

Item 158

Can the agency lift the credit hour maximum ceiling during COVID19?

No, the ceiling cannot be lifted as this is a statutory limitation (see 5 USC Section 6126). Employees on flexible work schedules can accumulate no more than 24 credit hours for carryover from a biweekly pay period to a succeeding biweekly pay period. That number is prorated for part-time employees.

3/31/2020 6:22 PM

.General (2)

Item 159

Now that I am teleworking almost fulltime, do I need to adjust my monthly PTSP amount? Can I still get the fare to ride the bus when I do report to the office? Where can I find updated information on PTSP?

No action is needed to adjust the transit benefits at this time. Any PTSP funds unused by the close of each benefit cycle are returned to the IRS. Please note, the TRANServe card is funded to purchase fare media for the following month. For example, the TRANServe card is funded on March 10th for transportation benefits in April and may be used up to the 9th of April before the funds are returned to the service and the card is refreshed on the 10th of April, for May transportation.

Employee's temporarily teleworking more than normal should only purchase what is needed for their regular commute from home to work and work to home. If you would normally purchase an April monthly pass or vanpool seat with March 10th funds, in most instances, you will need to adjust your purchasing to account for your actual in-office days. Monthly pass holders are encouraged to purchase daily passes, and as a reminder, vanpool riders may not use the transit benefit to "hold" a seat in the vanpool in excess of 10 working days per month, while on annual or sick leave.

For additional PTSP Guidance, participants can visit the PTSP page on IRS Source or the IRS DOT page.

3/31/2020 5:58 PM

City-to-city (2)

Item 161

What travel restrictions are currently in place? Are Revenue Officers, Revenue Agents, and other similar positions who frequently travel, still required to do so?

Only mission-critical travel is recommended at this time. Employees should talk with their supervisors about all business-related travel.

Business Operating Division Commissioners or highest level leadership are encouraged to consider the factors set forth in the OPM Memo dated March 14, 2020.

3/31/2020 5:53 PM

Item 162

What if I am scheduled to travel for training classes at another IRS Post of Duty (POD)?

All arrangements and location of training (including virtual classes) should be communicated to you by the training coordinators. You should receive an email notification if any plans or arrangements are updated or modified.

3/31/2020 5:42 PM

Personal (1)

Item 163

**What if I just returned from personal or business travel?**

Federal employees should seek medical advice if they get sick with fever, cough, or difficulty breathing. You must notify your manager as soon as possible regarding the circumstances involved. Employees who, under the direction of local or public health authorities, are under quarantine or isolation and who are asymptomatic (do not exhibit signs of illness) may be eligible for weather and safety leave if they are unable to perform work at an approved location (i.e., the telework site) during the period of quarantine or isolation. Additional information can be found on the CDC Travelers Information website.

Any IRS employee who has been to the areas of concern within the past 14 days or CDC recommended period, is requested to contact Situational Assessment Management Center (SAMC) via telephone at 866-216-4809, email to [samc@irs.gov](mailto:samc@irs.gov) or through the Incident Entry Form when they return home and before returning to work. SAMC will notify the Infectious Disease Reporting Protocol (IDRP) Program Manager who will provide a plan of action should an employee develop symptoms of an infection and coordinate for medical clearance (as appropriate) for the IRS employee to safely return to the workplace once the recommended monitoring period is complete.

3/31/2020 5:40 PM