

December 14, 2001

**Response Date:
January 31, 2002**

MEMORANDUM FOR DEPUTY COMMISSIONER
ASSISTANT DEPUTY COMMISSIONER
DIVISION COMMISSIONERS
CHIEFS
NATIONAL TAXPAYER ADVOCATE

FROM: Ronald P. Sanders /s/
Chief Human Resource Officer

SUBJECT: Guidance on Support for Recognized Employee
Organization (REO) Conferences and Training Events

In accordance with governing Office of Personnel Management regulations, the IRS has recognized a number of employee organizations. Separate and distinct from the National Treasury Employees Union and the various associations that represent management interests, these REOs often sponsor annual conferences or training events. To the extent that those events promote the Service's mission and goals, and are otherwise consistent with fiscal and legal constraints, the IRS will continue to support them. This memorandum establishes the conditions under which the Service will support attendance on official time and at the agency's expense (to include payment of conference fees, travel expenses, and per diem) at subject conferences. These guidelines apply only to organizations covered by paragraph A.2 of the IRS Employee Organization Recognition Policy, dated July 2, 1999; guidance with respect to management associations will be provided under separate cover.

For officials and employees attending REO conferences or training events in an official capacity (that is, by virtue of their official position), IRS will fund travel, per diem, and any applicable conference fees and expenses. Such funding will be provided where an employee or official is invited to speak or make a presentation in connection with his or her official IRS position, or where the employee's official IRS program responsibilities dictate attendance (e.g., an Equal Employment Opportunity (EEO) official, Human Resources (HR) official, or IRS recruitment community outreach liaison). Such attendance constitutes a normal business and travel expense and should not be charged as a training expense.

For attendance in other than an official capacity, the IRS will make available a limited amount of training funds to support the attendance of employees at approved REO conferences. In this regard, addressees may expend up to, but may not exceed, one-half of one percent (.5%) of their annual training budget allocation. Actual funding in support of attendance, however, will depend upon the demonstration by the sponsoring REO that the conference will provide training that will enhance an employee's ability to perform his or her official duties or prepare them for other career opportunities.

My Division of Learning and Education, working in consultation with the Chief, EEO and Diversity, will determine the extent to which REO conferences qualify as training events. In making this determination, my office will apply guidelines set forth in the Internal Revenue Manual (at Chapter 6.410.1.4.6), as well as the proscriptions established in our FY 2002 appropriation, as attached. In this regard, the Service will not authorize as training any conference or event (or portion thereof) that focuses on exercise activities, health and wellness, or general mental health or physical fitness or well-being. Moreover, social activities and matters that are strictly internal to the REO (such as the organization's business, membership recruiting, dues, etc.) will not be supported as training.

For the remainder of FY 2002, REOs that intend to request Service training funds in accordance with the above guidelines must submit a detailed description of their conference or training agendas to my office no later than January 31, 2002. For FY 2003 and beyond, sponsoring REOs must submit such descriptions by August 1 of each year. Requests must provide:

A summary description of the overall conference agenda and content, as well as a description of each course, workshop, or session offered; the presenter(s) and/or participant(s) in such sessions; session duration; and training methods to be employed.

An indication as to how employee attendance at the overall conference, as well as in individual sessions, will contribute to the Service's mission, individual and/or overall workforce development, or other business objective.

A proposed end-of-conference training evaluation methodology that is consistent with IRS policy and standards

My office will announce a schedule of approved conferences for the remainder of this fiscal year as soon as possible, and by October 1 for each ensuing fiscal year. This will enable addressees to plan and budget for REO conferences and training events in a manner that meets business needs and provides equitable support for recognized employee organizations. However, addressees will retain responsibility for deciding

on individual employee attendance, within overall policy and budget limitations and subject to workload considerations. In this regard, note that employees may be authorized, consistent with leave approval procedures, the use of annual leave or leave without pay to attend REO conferences at their own expense.

These guidelines are effective immediately. If you or your HR staffs have questions about the guidelines, please feel free to contact Linda McCullar, the Director of Learning and Education Division at (202) 283-9209, or Alesia J. Pierre-Louis, Director, Servicewide EEO and Diversity at (202) 622-5400. REOs may also direct their questions to these two individuals and should feel free to consult with them as they plan conferences or training events. Questions about the application of these guidelines from individual employees and/or managers should be directed to your HR staffs.

Attachments (2)

ATTACHMENT 1

Excerpt of Service's FY 02 Appropriation:

SEC. 621. (a) None of the funds made available in this or any other Act may be obligated or expended for any employee training that--

- (1) does not meet identified needs for knowledge, skills, and abilities bearing directly upon the performance of official duties;
 - (2) contains elements likely to induce high levels of emotional response or psychological stress in some participants;
 - (3) does not require prior employee notification of the content and methods to be used in the training and written end of course evaluation;
 - (4) contains any methods or content associated with religious or quasi-religious belief systems or 'new age' belief systems as defined in Equal Employment Opportunity Commission Notice N-915.022, dated September 2, 1988; or
 - (5) is offensive to, or designed to change, participants' personal values or lifestyle outside the workplace.
- (b) Nothing in this section shall prohibit, restrict, or otherwise preclude an agency from conducting training bearing directly upon the performance of official duties.

ATTACHMENT 2

Recognized IRS Employee Organizations

AIM-IRS

ANA

ASPIRE

BIG

CFIRE

FAPAC

FEW

GLOBE

HIRE

IRS DEAF

SAIGE

VIEW