

**STRATEGIC HUMAN RESOURCES**

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INTERNAL REVENUE SERVICE

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**NOTICE:** This information is posted on the web @ <http://shr.web.irs.gov/pers/staff.htm>

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**PURPOSE:**

Establish permanent procedures for release of employees for reassignments.

**EFFECTIVE DATE:**

October 2, 2001

**SUPERCEDES:**

Portion of the Memo dated 7/6/2000, Subject: Suspension of Requirement for Supervisor's Coordination on Form 4536 and Changes to Procedures for Releasing employees for Lateral Reassignment, relating to releasing employees for lateral reassignment

**IMPLEMENTATION POLICY:**

The Service is reverting back to the IRM 0335.2662 requirement that allows lateral reassignment after meeting the "best person" test with the following clarifications:

1. No Division will have an all-inclusive, pre-determined practice that an office will not release employees for lateral reassignment.
2. All lateral reassignments will be in compliance with existing regulations and negotiated agreement.
3. Divisions are encouraged to release employees for lateral reassignment.
4. Release of employees for lateral reassignment should be made within a reasonable timeframe as well as mutually agreeable to both the gaining and losing office.
5. In the case of competitive reassignments:
  - a) An employee determined to be among the Best Qualified through the competitive process meets the "best person" test.
  - b) Competitive reassignments between two Divisions (or equivalent) will be granted unless there are extenuating circumstances that would negatively impact the overall operation of the organization and that cannot be relieved by an extended reporting date.
  - c) Competitive reassignments within a Division (or equivalent) can be denied with the concurrence of the lowest supervisory level in the division with supervisory responsibility over both the gaining and losing organizations.
6. Release disputes between divisions (or equivalent) should be raised for resolution:
  - a) To the Division Commissioners (or equivalent)
  - b) To the Deputy Commissioner Operations – final authority

**REFERENCES:**

IRM Section 0335.2662  
5 CFR 335.102

**BACKGROUND:**

IRM Section 0335.2662 outlines the procedure for the selection and release of lateral reassigned employees. This long-standing practice requires determinations that the lateral reassignment candidate is the "best person" for the position as well as the impact of the selection on the losing office. The process requires discussions between the gaining and losing Heads of Office in order to reach an agreement based on mutual consideration of each other's needs. Disputes are ultimately elevated to the Deputy Commissioner for resolution. This process applies whether it is a competitive or non-competitive selection. The decision as to the release of an employee must be made on a "case by case" basis and not a predetermined practice that employees will not be released for lateral reassignments.

In order to facilitate the stand up of the new organization, it was necessary that employees be released to the new organization. As a result, in a memorandum dated July 6, 2000, Subject: Suspension of Requirement for Supervisor's Coordination on Form 4536 and changes to Procedures for Releasing Employees for Lateral Reassignments, divisions were notified that procedures outlined in the IRM 0335.2662 for finalizing lateral reassignments into the new organization were suspended. Losing offices did not have the option of denying employee placement into the new organization. Division heads were advised at that time that this policy would be reviewed after realignment and modernization was complete.

All Divisions have stood up and the majority of positions have been initially staffed to support the realignment of the new organization. As a result, at this time, any movement of employees will be between or within new business units. This policy is needed to assist the organization in ensuring that employee and organizational needs are met when considering a lateral reassignment.

The Human Resources Policy Council approved the implementation of this policy on August 27, 2001.