



IRS Furloughs: Frequently Asked Questions

The IRS has announced five furloughs days between May 24 and August 30, with the possibility of two additional days in August or September. Although we did not reach a final agreement, NTEU bargained a number of protections and options for employees that the IRS will follow. Here is information on some of these issues.

Q. Friday is a scheduled 'off' day for me because of my 5-4/9 CWS or a maxi-flex schedule. What do I do if the furlough day is one of my 'off' days?

A. You would choose another 'off' day or flex day, respectively, within the same pay period.

Q. I am on a 5-4/9 CWS and Friday is a scheduled work day. What do I do if the furlough day is on my scheduled work day?

A. If the furlough day falls on the employee's 8-hour day, the employee will not be required to change anything. He or she will be in a non-pay status for 8 hours that day. If the furlough day falls on the employee's 9-hour work day, the employee will be permitted to substitute their normal 8-hour day for the 9-hour day. If the furlough day falls on a 9-hour work day and the employee *does not* wish to change her schedule, the employee may either work 1 hour of compensatory time at some time during the pay period (that would be used to account for the extra hour in the 9 hour day), or use 1 hour of accrued comp time, annual leave, sick leave, or leave without pay to make up the 9 hours not worked during the furlough day. Employees on a 5-4/9 CWS may also choose to revert to a straight 8-hour work schedule for the entire pay period.

Q. I am on a 4-10 CWS and Friday is a scheduled day of work (10 hours) for me? What do I do if the furlough day is on my scheduled work day?

A. If the furlough day falls on the employee's work day, the employee has a number of options. She can elect to revert to a straight 8-hour schedule for the entire pay period. If the employee wishes to stay on a 4-10 CWS, she will be subject to the 8 hour furlough day and may either work 2 hours of compensatory time at some time during the pay period (that will be used to account for the 10 hour day), or use 2 hours of accrued comp time, annual leave, sick leave, or leave without pay to make up the 2 hours not worked during the furlough day.

Q. I am on a 4-10 CWS and Friday is a scheduled 'off' day for me. What do I do if the furlough day is on my 'off' day?

A. If the furlough day falls on the employee's regular day off, the employee will change the regular day off to another day in that week, although this is subject to workload and staffing considerations. We trust that workload objections won't be an issue but if it is, and creates problems for you, see your local chapter. Where there are coverage issues, the employee's chosen day off will be granted to employees in IRS seniority (EOD) order.

Q. Would it be possible to work a 4-10 CWS for the first week of the pay period (when the furlough day falls on a day in the second week of the pay period) and a straight 8-hour schedule in the second week of the pay period?

A. Yes. Employees on a 4-10 CWS will be permitted to work a 4-10 CWS during week 1, and a straight 8-hour schedule in week 2. However, different rules will apply where there is a Holiday during the furlough pay period as the Holiday will only be credited as 8 hours.

Q. I am on a Flexitour with credit hours, a gliding or a straight 8 hour schedule. Will I be required to change my schedule during the furlough day/pay period?

A. No. Employees on all of these 8-hour schedules will not be required to change their schedules.

Q. I have credit hours (or annual leave) that I have earned on the books. May I simply substitute the credit hours for the furlough hours and mitigate my loss of pay?

A. No. OPM rules prohibit the substitution of credit hours (or paid annual or sick leave) for furlough hours.

Q. If I have a work assignment or deadline to meet on the day in which the furlough is conducted, will I be relieved of the requirement to complete it that day?

A. That's quite possible. The IRS has agreed that where timeliness is measured in calendar days for purposes of performance, any day on which an employee is on furlough will not be counted as a calendar day. Employees shall keep a note of their furlough dates in their applicable case files or systems of record. The IRS specifically indicated that if there is a statutory deadline due on the day of the furlough, the employee will be required to meet it.

Q. I'm a part-time employee. How does this impact me?

A. Under Office of Personnel Management (OPM) guidance, part-time employees would serve pro-rated furloughs. If a part-time employee is not scheduled to work on a designated furlough day, this day may be substituted for another.

Q. I know a furlough is an unpaid day. Do I lose holiday pay if I am in a non-pay status—such as leave without pay or Family and Medical Leave Act leave without pay—on both the day before and the day after a holiday?

A. Yes. If at all possible, try to be in a pay status—that is, either working or on paid leave such as annual or sick leave or credit hours—either on the day before the holiday or the day after. Taking a look at the projected IRS furlough schedule, that would be Tuesday, May 28, for the Memorial Day holiday, or Wednesday, July 3, for the July 4 holiday.

Q. Is every IRS employee serving the five designated unpaid furlough days?

A. Yes, however some informational technology and security personnel may need to work on designated furlough days to maintain electronic systems and secure buildings. They will serve alternative furlough days.

Q. I work the night shift and earn a night shift differential for my tour of duty. If a scheduled furlough day falls within my regular weekly schedule, are there different rules for furloughs of employees who earn premium pay?

A. Generally, no. Employees who earn premium pay are subject to the same furlough rules as employees who earn basic pay.

Q. If a designated furlough day off falls on the last workday before a holiday (i.e., May 24, 2013, which is the Friday before Memorial day), or the first workday after a holiday (but not on both days), will the employees be paid for the holiday?

A. Yes. The general rule is that an employee is entitled to pay for a holiday so long as he or she is in a pay status on either their regularly scheduled workday preceding a holiday or their regularly scheduled workday following a holiday. The employee is paid for the holiday based on the presumption that, but for the holiday, the employee would have worked.

Q. May I work in another job during a furlough day to offset the loss of pay?

A. Yes. The IRS agreed that when employees are furloughed, they may, except as noted below, engage in outside employment without obtaining prior written permission if there is insufficient time to obtain the otherwise required approval. Upon return to duty status, employees must submit a written request to engage in outside employment only if such activity continues. However, employees must request advance approval for the following categories of outside employment: employment involving representation before any Federal government agency or involving any Federal program; bookkeeping, accounting, financial planning, and estate planning; employment in any capacity for a tax law firm, accounting firm, or tax preparation business; employment with an IRS contractor; or any other outside employment that could potentially conflict with the employee's official duties. The IRS has agreed that it must

respond expeditiously, generally within three (3) business days, of receipt of a completed request for employment during the furlough period.

Q. Will there be additional furlough days?

A. That is a possibility. The IRS has said two additional furlough days may be necessary either in August or September. No decision has yet been made on that.

Q. Where can I obtain more information?

A. Additional information on administrative furloughs is available from OPM [here](#):

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