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§ 9501. Internal Revenue Service personnel flexibilities

(a) Any flexibilities provided by sections 9502 through 9510 of this chapter shall be exercised in a manner consistent with—

- (1) chapter 23 (relating to merit system principles and prohibited personnel practices);
- (2) provisions relating to preference eligibles;
- (3) except as otherwise specifically provided, section 5307 (relating to the aggregate limitation on pay);
- (4) except as otherwise specifically provided, chapter 71 (relating to labor-management relations); and
- (5) subject to subsections (b) and (c) of section 1104, as though such authorities were delegated to the Secretary of the Treasury under section 1104(a)(2).

(b) The Secretary of the Treasury shall provide the Office of Personnel Management with any information that Office requires in carrying out its responsibilities under this section.

(c) Employees within a unit to which a labor organization is accorded exclusive recognition under chapter 71 shall not be subject to any flexibility provided by sections 9507 through 9510 of this chapter unless the exclusive representative and the Internal Revenue Service have entered into a written agreement which specifically provides for the exercise of that flexibility. Such written agreement may be imposed by the Federal Services Impasses Panel under section 7119.

(Added Pub. L. 105–206, title I, § 1201(a), July 22, 1998, 112 Stat. 712.)

§ 9502. Pay authority for critical positions

(a) When the Secretary of the Treasury seeks a grant of authority under section 5377 for critical pay for 1 or more positions at the Internal Revenue Service, the Office of Personnel Management may fix the rate of basic pay, notwithstanding sections 5377(d)(2) and 5307, at any rate up to the salary set in accordance with section 104 of title 3.

(b) Notwithstanding section 5307, no allowance, differential, bonus, award, or similar cash payment may be paid to any employee receiving critical pay at a rate fixed under subsection (a), in any calendar year if, or to the extent that, the employee's total annual compensation will exceed the maximum amount of total annual compensation payable at the salary set in accordance with section 104 of title 3.

(Added Pub. L. 105–206, title I, § 1201(a), July 22, 1998, 112 Stat. 712; amended Pub. L. 110–161, div. D, title I, § 107, Dec. 26, 2007, 121 Stat. 1977.)

AMENDMENTS

2007—Subsec. (a). Pub. L. 110–161 substituted “Office of Personnel Management” for “Office of Management and Budget”.

§ 9503. Streamlined critical pay authority

(a) Notwithstanding section 9502, and without regard to the provisions of this title governing appointments in the competitive service or the Senior Executive Service and chapters 51 and 53 (relating to classification and pay rates), the Secretary of the Treasury may, before July 23, 2013, establish, fix the compensation of, and appoint individuals to, designated critical administrative, technical, and professional positions needed to carry out the functions of the Internal Revenue Service, if—

(1) the positions—

(A) require expertise of an extremely high level in an administrative, technical, or professional field; and

(B) are critical to the Internal Revenue Service's successful accomplishment of an important mission;

(2) exercise of the authority is necessary to recruit or retain an individual exceptionally well qualified for the position;

(3) the number of such positions does not exceed 40 at any one time;

(4) designation of such positions are approved by the Secretary of the Treasury;

(5) the terms of such appointments are limited to no more than 4 years;

(6) appointees to such positions were not Internal Revenue Service employees prior to June 1, 1998;

(7) total annual compensation for any appointee to such positions does not exceed the highest total annual compensation payable at the rate determined under section 104 of title 3; and

(8) all such positions are excluded from the collective bargaining unit.

(b) Individuals appointed under this section shall not be considered to be employees for purposes of subchapter II of chapter 75.

(Added Pub. L. 105–206, title I, § 1201(a), July 22, 1998, 112 Stat. 712; amended Pub. L. 110–161, div. D, title I, § 105, Dec. 26, 2007, 121 Stat. 1977.)

REFERENCES IN TEXT

The provisions of this title governing appointments in the competitive service, referred to in subsec. (a), are classified generally to section 3301 et seq. of this title.

AMENDMENTS

2007—Subsec. (a). Pub. L. 110–161 substituted “before July 23, 2013” for “for a period of 10 years after the date of enactment of this section” in introductory provisions.

§ 9504. Recruitment, retention, relocation incentives, and relocation expenses

(a) Before July 23, 2013 and subject to approval by the Office of Personnel Management, the Secretary of the Treasury may provide for variations from sections 5753 and 5754 governing payment of recruitment, relocation, and retention incentives.