

# **Commissioner's Semi-Annual Disciplinary Actions Report**

## **January 1 to June 30, 2007**

### **Why is this report being issued?**

This disciplinary action report was prepared to fulfill the promise former Commissioner Rossotti made in August 1999, to provide IRS employees with summaries of employee disciplinary actions; and to further the IRS's policy of open communication on matters of interest to IRS employees and the public. We have taken appropriate precautions to protect employees' privacy when preparing these reports.

### **What is actually in this report?**

The report is presented in chart form, with one row for each completed disciplinary action closed in the Automated Labor and Employee Relations Tracking System (ALERTS), for the period January 1, 2007 through June 30, 2007.

Although most of these disciplinary actions occurred between January 1, 2007 and June 30, 2007, some actually occurred outside of that time period. These cases are included here because they were closed in ALERTS during this time period and were not captured in previous reports.

Where five or fewer employees held the same series, grade and job title at the same location, information was modified to avoid identifying the employee involved.

The description of the offense is taken from the IRS Guide for Penalty determinations ("Penalty Guide"), unless more specific information from the discipline document could be provided without identifying the employee.

This report addresses disciplinary actions entered into the ALERTS system during the 1st half of calendar year 2007, and may include misconduct that occurred in a prior year. A column headed "temporal range of misconduct" identifies when the misconduct occurred within a four year range. Thus, misconduct that occurred in 1999 is reported as "1997 to 2000." Use of a range, rather than citing the specific year, is one of the steps taken to help avoid identification of the employee involved and to preserve confidentiality of tax return information when discipline was based on a tax compliance problem.

Other columns describe any mitigating factors and any prior discipline cited in the discipline document. For the most serious disciplinary actions, the personnel process requires a proposed action and an opportunity to reply before the discipline decision is made. When those procedures were applied, both the proposed and actual disciplinary action are included in the report.

### **What actions were taken most often?**

The report summarizes formal disciplinary actions involving IRS employees, including counseling confirmed in writing ("written counseling"), reprimand, suspension, removal and involuntary change to lower grade ("downgrade"). Informal actions, such as oral counseling, are not included. Actions involving employees from Chief Counsel are reported separately.

This report summarizes 2,366 disciplinary actions. Table 1 below shows the number of actions taken for all types of offenses, as well as the actions taken based on the Employee Tax Compliance Program (see Table 1, footnote 1).

**Figure A: Table 1 is a three column table. Column 1 lists the various disciplinary actions taken. Column 2 lists the number of all offenses that occurred between January 2007 and June 2007. Column 3 lists only those offenses involving Employee Tax Compliance.**

<b>Written Counseling</b>	<b>505 offenses</b>	<b>201 Employee Tax Compliance</b>
<b>Admonishment</b>	<b>681 offenses</b>	<b>384 Employee Tax Compliance</b>
<b>Reprimand</b>	<b>541 offenses</b>	<b>156 Employee Tax Compliance</b>
<b>Reduction in Grade</b>	<b>2 offenses</b>	<b>0 Employee Tax Compliance</b>
<b>Suspension</b>	<b>444 offenses</b>	<b>89 Employee Tax Compliance</b>
<b>Removal</b>	<b>193 offenses</b>	<b>23 Employee Tax Compliance</b>
<b>TOTAL</b>	<b>2,366 offenses</b>	<b>853 Employee Tax Compliance</b>

**Table 1, Footnote 1: The Employee Tax Compliance (E T C) Program identifies employees who may have failed to meet their obligations as taxpayers. E T C Program staff first attempt to resolve issues through direct correspondence with employees. Unresolved issues are referred to management to determine whether disciplinary action may be warranted.**

**Table 1, Footnote 2; IRS automated records on disciplinary actions include "issue codes" to identify the nature of the misconduct. In many cases, disciplinary actions cite more than one "issue code" because the disciplinary action may be based on more than one offense. The numbers reflected on this table are the numbers of times each "issue code" was cited. These numbers do not correspond to the number of disciplinary actions taken.**

### **What were the most frequent offenses resulting in discipline?**

Tax compliance issues factored into more cases, by far, than any other. Table 2 represents the ten issues appearing most frequently in this report.

**Figure B: Table 2 is a two column table. Column 1 lists 10 issue descriptions. Column 2 lists the number of offenses related to each issue description.**

Tax Delinquency, Not §1203 (see Table 2, Footnote 1)	651 offenses
Absence and Leave	332 offenses
Government Travel Card Delinquency	311 offenses
Taxes: Under Reporter- Not §1203 (see Table 2, Footnote 2)	207 offenses
Failure to Follow Instructions	122 offenses
Unauthorized Access-Return or Return Information	112 offenses
Attempted Unauthorized Access	108 offenses
Unprofessional Conduct	100 offenses
Taxes-Not paid or Late pay	75 offenses
Barred Statutes	67 offenses

**Table 2, Footnote 1: Employee identified, usually through the E T C Program, that had not filed, timely filed, or timely paid his or her personal income taxes, and the circumstances *do not* meet the definition of a §1203 offense.**

**Table 2, Footnote 2: Employee identified, usually through the E T C Program, who have not reported all income on his or her personal tax return for a particular year, and the circumstances do not meet the definition of a §1203 offense.**

**What offenses resulted in removals?**

Some of the removals were based on more than one offense. Attendance related offenses, such as absence without leave, accounted for 66 of the removals. Tax compliance issues were a factor in 32 removals; and unauthorized access (UNAX), or attempted unauthorized access to taxpayer records was a factor in 61 removals.

**What was the distribution of disciplinary actions by grade?**

Table 3 lists the number of disciplinary actions taken against employees at each grade level. The number of employees at each grade level reflects full-time, part time and seasonal employees on the IRS payroll as of June 30, 2007.

**Figure C: Table 3 is a three column table. Column 1 lists each grade level. Column 2 lists the number of employees occupying each grade level. Column 3 lists the number of disciplinary actions taken against employees occupying each grade level.**

GS 1	138 employees	0 actions
GS 2	1,521 employees	2 actions
GS 3	3,351 employees	80 actions
GS 4	7,991 employees	296 actions
GS 5	8,607 employees	273 actions
GS 6	5,013 employees	142 actions
GS 7	12,174 employees	369 actions
GS 8	9,697 employees	401 actions
GS 9	7,322 employees	177 actions
GS 10	119 employees	2 actions
GS 11	7,006 employees	146 actions
GS 12	8,222 employees	118 actions
GS 13	13,388 employees	171 actions
GS and GM 14	4,817 employees	40 actions
GS and GM 15	1,077 employees	2 actions
IR Pay Band	8,579 employees	147 actions
<b>TOTAL</b>	<b>99,022 employees</b>	<b>2,366 actions</b>

**Table 3 Note: Total number of IRS employees = count of records in a Treasury Integrated Management Information System file where Current Employment Status = 0 (active) and Separation accession Type = 0 (Not Separated). Pay-banded employees (pay plan IR) have all been counted as IR.**