

## **Commissioner's Semi-Annual Disciplinary Actions Report July 1 - December 31, 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 System (ALERTS), for the period July 1, 2007 through December 31, 2007.

Although most of these disciplinary actions occurred between July 1, 2007, and December 31, 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 2nd 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 "1997-2000." 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 applied, both the proposed and actual discipline were reported.

**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 2,185 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<sup>1</sup>.

**Table 1**

	<b>All Offenses</b>	<b>Employee Tax Compliance</b>
<b>Written Counseling</b>	<b>464</b>	<b>220</b>
<b>Admonishment</b>	<b>615</b>	<b>319</b>
<b>Reprimand</b>	<b>456</b>	<b>134</b>
<b>Reduction in Grade</b>	<b>4</b>	<b>0</b>
<b>Suspension</b>	<b>488</b>	<b>96</b>
<b>Removal</b>	<b>158</b>	<b>10</b>
<b>TOTAL</b>	<b>2,185</b>	<b>779</b>

[1] The Employee Tax Compliance (ETC) Program identifies employees who may have failed to meet their obligations as taxpayers. ETC 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.

[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.

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

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

**Table II**

Tax Delinquency, Not §1203 <sup>1</sup>	493
Absence and Leave	372
Taxes Not paid or Late pay	220
Government Travel Card Delinquency	209
Taxes: Under Reporter- Not §1203 <sup>2</sup>	156
Failure to Follow Instructions	138
Unauthorized Access-Return or Return Information	115
Unprofessional Conduct	102
Attempted Unauthorized Access	83
Falsification Other than Official Documents	53

<sup>1</sup>Employee identified, usually through the ETC Program, that had not filed, timely filed, or timely paid his/her personal income taxes, and the circumstances *do not* meet the definition of a §1203 offense.

<sup>2</sup>Employee identified, usually through the ETC Program, that has not reported all income on his/her personal tax return for a particular year, and 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 76 of the removals. Tax compliance issues were a factor in 17 removals; and unauthorized access (UNAX), or attempted unauthorized access to taxpayer records was a factor in 45 removals.

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

Table III 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 December 31, 2007.

**Table III**

<b>Grade</b>	<b>Number of Employees</b>	<b>Disciplinary actions</b>
1	89	0
2	1,045	2
3	2,154	80
4	6,212	296
5	8,291	273
6	5,267	142
7	11,883	369
8	9,418	401
9	7,477	177
10	111	2
11	6,869	146
12	8,096	118
13	13,287	171
14	4,967	40
15	1,128	2
IR	8,402	147
<b>TOTAL</b>	<b>94,696</b>	<b>2,185</b>

Note: Total number of IRS employees= count of TIMIS file where Current employment status = 0 (active) and Separation accession Type = 0 (Not Separation)  
Paybanded employees (payplan IR) have all been counted as IR.

