



**Science & Technology Directorate**  
**Intergovernmental Personnel Act (IPA)**  
**Program Reference Guide**

**[Draft]**

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# DHS Science & Technology Directorate

## Intergovernmental Personnel Act (IPA) Program Reference Guide

### 1.0 Introduction

This reference guide describes the implementation of the *Intergovernmental Personnel Act (IPA)* (see References) for individuals assigned to the U.S. Department of Homeland Security (DHS) Science and Technology (S&T) Directorate. The Office of Personnel Management (OPM) provides detailed guidance on the Federal government's policy for the IPA program at <http://www.opm.gov/programs/ipa/index.asp>. This guide addresses non-Federal IPA staff assigned to S&T as detailees; it does not address IPA staff assigned to S&T through appointment or S&T staff assigned as IPAs to Federal or non-Federal organizations. Future procedures will address these situations.

Information in this guide has been taken from the OPM; 5 CFR 334, *Temporary Assignment of Employees Between Federal Agencies And State, Local, and Indian Tribal Governments, Institutions of Higher Education, and Other Eligible Organizations*; the General Services Administration (GSA) website; and 41 CFR 300-304, *Federal Travel Regulation (FTR)* (see References).

IPA assignments in S&T are valued within the scientific and technology communities. From universities, national laboratories, and research centers, S&T is able to recruit diverse, high-quality candidates with a wide variety of academic and professional backgrounds and demonstrated leadership skills. S&T uses IPA staff as conduits to the scientific and engineering research community and as competent staff who can help manage S&T's work.

S&T uses a flexible approach in filling IPA positions and has a broad and fully competitive recruitment process in an effort to select the best-qualified applicant for the vacant position. The goal is to ensure that S&T's decisions on how to fill scientific and technological positions are consistent in its use of various hiring authorities and based on the DHS strategic plan.

In no case will S&T fill a career-reserved Senior Executive Service (SES) position using an IPA staff member. Career-reserved SES positions involve certain areas of program management, such as grants or contract administration. By law, only career executives may occupy career-reserved positions.

### 1.1 Intergovernmental Personnel Act Mobility Program

The Intergovernmental Personnel Act Mobility Program (IPA program) provides for the temporary assignment of personnel between the Federal government and state and local governments, colleges and universities, Native American tribal governments, Federally funded research and development centers (FFRDCs), and other eligible organizations.

The goal of the IPA program is to facilitate the movement of employees, for short periods of time, when this movement serves a sound public purpose. Assignments may be used to achieve objectives such as the following:

- Strengthening the management capabilities of non-Federal agencies; state, local, and Native American tribal governments; and other eligible organizations
- Assisting the transfer and use of new technologies and approaches to solving governmental problems
- Supporting government-wide initiatives

- Meeting the temporary need for skilled personnel and scarce expertise
- Facilitating an effective means of involving state and local officials in developing and implementing Federal policies and programs
- Providing program and developmental experiences to enhance the IPA staff member's performance when he/she returns to his/her parent organization.

S&T recognizes the value of the IPA program as a means of strengthening its workforce by leveraging outside talent from academia and the nonprofit sector. Assignments arranged to meet the personal interest of employees, to circumvent personnel ceilings, or to avoid unpleasant personnel decisions are contrary to the spirit and intent of the IPA program.

## 1.2 Organization of This Guide

Because this guide is updated periodically, staff need to check for the latest version on the [Standardized Policies and Procedures \(SP2\) System](#). If a topic is addressed by one or more SP2 procedures, those procedures are referenced. If a topic is not addressed by an SP2 procedure, basic information and points of contact are provided. The information in this guide applies to any IPA staff member assigned to any S&T location.

The remainder of this guide consists of the following sections:

- [Section 2](#) – Eligibility for Participating in the IPA Program
- [Section 3](#) – IPA Assignment Administration
- [Section 4](#) – Legal Issues and Considerations
- [Section 5](#) – Financial Considerations
- [Section 6](#) – Amendments, Extensions, and Terminations
- [Appendix A](#) – IPA Forms and Procedures
- [Appendix B](#) – Acronyms and Abbreviations
- [Appendix C](#) – References.

## 2.0 Eligibility for Participating in the IPA Program

DHS is responsible for certifying the eligibility of organizations participating in the IPA program. When a Federal agency approves and certifies a non-Federal organization, the certification is permanent and applicable throughout the Federal government. Therefore, another agency outside of DHS has the discretion to accept the certification. If previous certification is not acceptable, the non-Federal entity must submit the appropriate paperwork for review, as discussed below. If a non-Federal entity is denied certification, it may appeal the denial to OPM. Non-Federal entities wishing to participate in the IPA program must be certified before they initiate a new IPA agreement.

State, local, and Native American tribal governments; institutions of higher education; and certain other organizations, including FFRDCs that appear on a master list maintained by the National Science Foundation (<http://www.S&T.gov/sbe/srs/ffrdc>) and organizations that S&T approves for participation, are eligible to participate in the IPA program. Employees in those organizations who have been employed for at least 90 days in career positions are eligible for the IPA program.

More information on assignment of non-Federal employees to a Federal agency is available on the OPM website at <http://www.opm.gov/programs/ipa/assignF.asp>.

## 2.1 Establishing Organizational Certification Status

FFRDCs automatically qualify for the IPA program and do not require special certification. Unless it accepts certification issued by another Federal agency, S&T must certify the following entities before they can arrange assignments with S&T: (1) state or local governments and (2) Native American tribal governments.

Requests for certification must be approved by the Under Secretary with concurrence by the S&T and DHS Office of the General Counsel (OGC). The certification process requires a minimum of 3 months. A Supervisor/Manager (MGR) interested in pursuing an IPA candidate should determine whether another Federal agency has already granted certification to the candidate's parent organization. If so, the Human Resources Manager (HRM), in coordination with OGC Staff, determines whether further certification is necessary.

To obtain certification, the parent organization submits a written request containing the following information to the HRM:

1. Articles of incorporation
2. Bylaws
3. IRS nonprofit statement
4. Any other information describing the organization's activities as they relate to the public management concerns of governments or universities
5. Information indicating that the organization has a principal function of offering professional advisory, research, education, development, or related services to governments or universities concerned with public management.

The HRM then prepares a written request to determine an organization's eligibility for participation and sends the request to the DHS Legal Advisor for Ethics in the Office of Government Ethics. Upon approval, the certification of eligibility becomes a part of the official record and is retained by the Office of Government Ethics.

## 2.2 Qualifying for an IPA Position

Although the IPA program provides more flexibility in assigning individuals than the traditional merit staffing procedures for competitive service appointments, each assignment must be carefully reviewed to ensure that the IPA staff member's experience and pay level are commensurate with the duties assigned. The process for obtaining proposals or information from a parent organization interested in participating in the IPA program is described in the SP2 procedure *Hiring of Staff as IPA Detailees*.

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## 3.0 IPA Assignment Administration

This section includes information on the following topics as they relate to IPA assignments:

- Absences
- Awards
- Deployment
- Hiring of IPA staff
- Length of assignments
- Performance reviews
- Timekeeping
- Training requirements
- Work hours and holidays
- Worker's compensation.

In addition to the information provided in this guide, IPA staff members are expected to follow all other Federal, DHS, and S&T policies and procedures. The *SP2 System* and the *S&T Staff Reference Guide* provide additional guidelines on policies, requirements, and practices.

### 3.1 Absences

Because IPA staff are not Federal employees, their annual, sick, or other type of leave is not accrued by S&T. Generally, an IPA staff member continues to earn leave under the parent organization's leave system and charges appropriate absences against that leave. However, the IPA staff member must obtain his/her S&T MGR's approval to use leave. See Section 3.7, "Timekeeping," for information on how an IPA staff member documents his/her leave.

### 3.2 Awards

IPA staff members are eligible for the S&T Under Secretary Annual Awards, as described in the SP2 procedure *S&T Under Secretary Annual Awards*. IPA staff members are *not* eligible for the awards described in the following SP2 procedures: *DHS Secretary's Annual Award Nominations*, *On-the-Spot or Time-Off Awards*, and *Special Act or Service Awards*.

### 3.3 Deployment

IPA staff may be deployed to offsite locations if required to meet national, DHS, or S&T requirements. If deployment is required, the IPA staff member follows the travel processes described in the SP2 procedures *Domestic Travel Authorization* or *Foreign Travel*, as applicable, as well as any applicable incident management procedures (see the SP2 procedures under the *Incident Management Overview*).

### 3.4 Hiring of IPA Staff

The SP2 procedure *Hiring of Staff as IPA Detailees* describes the process for hiring staff as detailees through IPA program.

### 3.5 Length of Assignments

The following applies to the length of IPA assignments:

- May be intermittent, part-time, or full-time
- Can initially range from 60 days to 2 years
- May be extended for up to a total of 4 years



- Can be terminated with a 30-day notice by S&T, the IPA staff member, or the parent organization.

The length of an assignment is not impacted by the IPA staff member's work schedule. For example, an individual who began a part-time IPA assignment on January 1, 2006, would still be considered to have completed a two-year assignment on January 1, 2008.

Assignments automatically end on the date indicated in OF 69 – IPA Assignment Agreement, as described in the SP2 procedure *Termination of IPA Assignments*. Assignments may end before that date if the work is completed early or if personal situations, performance issues, conflict of interest issues, or other issues arise.

### **3.6 Performance Reviews**

The IPA staff member's S&T MGR conducts an annual review of the goals and objectives established for the assignment using the DHS Headquarters Performance Plan (see below). The MGR discusses the review with the IPA staff member and provides a written copy to the parent organization.

### **3.7 Timekeeping**

IPA staff complete a S&T timesheet and submit it to his/her S&T MGR for review and signature, in addition to reporting his/her time as required by the parent organization. The staff member indicates time spent on official travel for which he/she receives per diem.

### **3.8 Training Requirements**

Once an IPA staff member joins S&T, he/she is notified of and receives the following formal and/or informal training:

- Annual ethics and financial disclosure training – see Section 4.6.2, “Ethics Training Resources,” for more information on this training
- Reimbursement of per diem allowances, if applicable (as described in the SP2 procedure *Reimbursement of IPA Per Diem Expenses*)
- Impact of travel on per diem
- S&T timesheet completion
- Review of the DHS Headquarters Performance Plan to understand how his/her performance will be evaluated
- Termination options and procedures.

### **3.9 Work Hours and Holidays**

An IPA staff member normally has the same workweek and hours of duty as Federal employees in the organization to which he/she is assigned. The IPA staff member observes the paid holidays observed by his/her parent organization (rather than the established Federal holidays). The IPA staff member may work from home if his/her parent organization does not observe a holiday observed by S&T. An IPA staff member may be excused from work on the non-Federal holidays celebrated by the parent organization. Such absences are shown as IPA holiday leave on the S&T timesheet.

DEPARTMENT OF HOMELAND SECURITY  
HEADQUARTERS PERFORMANCE PLAN

EMPLOYEE'S NAME <i>(Last, First MI)</i>		SERIES AND GRADE				
POSITION/TITLE		DUTY LOCATION <i>(Office, Division, Branch)</i>		RATING PERIOD <i>(Month/Day/Year)</i> FROM TO		
<b>SECTION A. CERTIFICATION OF ISSUANCE, MIDYEAR REVIEW AND FINAL APPRAISAL</b>						
<b>ELEMENTS ISSUED</b>	<b>DATE</b>	<b>MID-YEAR REVIEW</b>	<b>DATE</b>	<b>FINAL APPRAISAL</b>	<b>DATE</b>	
EMPLOYEE SIGNATURE:		EMPLOYEE SIGNATURE:		EMPLOYEE SIGNATURE:		
RATING OFFICIAL <i>(Signature and Typed Name)</i>		RATING OFFICIAL <i>(Signature and Typed Name)</i>		RATING OFFICIAL <i>(Signature and Typed Name)</i>		
<input type="checkbox"/> RATING OF RECORD <input type="checkbox"/> OTHER <i>(E.G., DETAIL RATING)</i>		<input type="checkbox"/> OUTSTANDING RESULTS <input type="checkbox"/> RESULTS ACHIEVED <input type="checkbox"/> RESULTS NOT ACHIEVED		REVIEWING OFFICIAL <i>(Signature and Typed Name)</i>	DATE	
<b>SECTION B. CORE PERFORMANCE ELEMENTS AND STANDARDS FOR ALL EMPLOYEES</b>				OUTSTANDING RESULTS	RESULTS ACHIEVED	RESULTS NOT ACHIEVED
<b>Accomplishing Work</b> – <i>(Supervisor to provide detailed requirements, as necessary)</i> Completes assigned work within required timeframe. Products and services meet requirements and reflect appropriate technical skill levels. Anticipates problems and develops effective solution and/or alternative course of action often in advance. Works efficiently with minimal waste of time and resources.				□	□	□
<b>Communications and Customer Support</b> - Provides courteous and responsive customer support. Maintains rapport with customers and stake-holders, developing working relationships, as necessary. Projects a positive, supportive and professional image to all customers. Anticipates customer needs and responds with the necessary guidance and/or timely, high quality products. Written and oral communications are clear, well-organized, concise, and tailored to the audience. Keeps supervisor, co-workers and other stake-holders, as appropriate, informed of issues and problems. Provides guidance and information that is timely and correct.				□	□	□
<b>Managing Transition and Programs</b> – Proposes or develops new approaches, work processes, or technologies for better, faster or less expensive ways to do things. Keeps supervisors and managers informed about problems and proposes solutions. Maintains commitment to goals in the face of obstacles and frustrations. Develops plans and objectives that are responsive to activity/organizational goals and requirements. Develops procedures and guidelines to review program quality and responsiveness. Monitors and evaluates program to ensure organizational requirements and objectives are being met.				□	□	□
<b>Collaboration and Team Work</b> - Works cooperatively with others; develops and maintains partnerships/rapport with others who can provide information, assistance and support. Provides assistance, information and expertise to others when needed. Supports team processes and decisions; fosters cooperation; expresses disagreement constructively. Supports organizational policies, procedures, priorities and regulations. Seeks opportunities to enhance the organization's image and effectiveness. Projects a positive, supportive and professional image of DHS/work unit when dealing with all organizations.				□	□	□
<b>SECTION C. ADDITIONAL PERFORMANCE ELEMENTS AND STANDARDS FOR SUPERVISORS AND MANAGERS</b>				OUTSTANDING RESULTS	RESULTS ACHIEVED	RESULTS NOT ACHIEVED
<b>Work Environment</b> - Demonstrates commitment to building a high quality, diverse workforce and to ensuring fairness in employment and leadership practices. Hires, promotes and provides developmental opportunities w/o regard to non-merit factors; monitors the work environment to ensure that it is free from prohibited discriminatory practices. Promptly addresses allegations of discrimination and takes appropriate corrective action.				□	□	□
<b>Supervision and Management</b> - Distributes work fairly and keeps work progress on track. Gives feedback to employees promptly after an event; acts to reward or correct performance appropriately. Ensures employees have clear goals and responsibilities that are based on broader organizational objectives. Fosters communication, information sharing and understanding of the unit's goals in relationship to DHS's mission. Promotes cooperation internally and externally, recognizing and rewarding behaviors that contribute to collaboration and teamwork. Facilitates problem-solving and creative-thinking that lead to the development and implementation of new processes, systems, or methods Supports employees by providing needed resources and developmental opportunities and removing obstacles to achievement.				□	□	□
<b>SECTION D. PERFORMANCE ELEMENT AND STANDARD (CHECK, IF APPROPRIATE)</b>						
<input type="checkbox"/> <b>Classification Management and Safeguarding of Classified Information</b> - <i>(Mandatory for Employees Who Create or Handle Classified Material)</i> - Classifies information under proper authority; Uses sound judgment based on regulatory guidelines and classification sources when making classification decisions; ensures appropriate markings are applied to classified information to reflect classification status, authority, and declassification; safeguards classified information in the manner prescribed by regulation or directive; reports incidents involving the improper handling or unauthorized or inadvertent disclosure of classified information; seeks assistance or guidance when needed.				□	□	□

DHS Form 3100-2 (9/04)

### 3.10 Worker's Compensation

Worker's compensation is the responsibility of the parent organization.

## 4.0 Legal Issues and Considerations

This section includes information on the following topics as they relate to IPA assignments:

- Authorities
- Ethics, standards of conduct, and conflicts of interest
- Independent Research/Development (IR/D) Program
- Liability statutes
- Post-employment restrictions
- Release of IPA information
- Tax issues.

The IPA staff member is responsible for following all applicable laws, regulations, and standards of conduct that apply to Federal staff. All Federal staff, including IPA staff, are responsible for being familiar with and following the *Standards of Ethical Conduct for Employees of the Executive Branch* (see 5 CFR 2635 in References).

### 4.1 Authorities

Generally, an IPA staff member has the same authorities as a Federal staff member, with some restrictions. The IPA staff member may supervise Federal employees and perform program management functions, including strategy formulation and program definition. He/she may *not* create financial obligations, including signing documents such as grants, contracts, or other agreements, and may not make decisions regarding the parent organization. The IPA staff member may *not* testify before Congress on behalf of S&T in budget testimony or position statements but may testify as a Subject Matter Expert.

### 4.2 Ethics, Standards of Conduct, and Conflicts of Interest

This section provides information on ethics, standards of conduct, and conflicts of interest.

#### 4.2.1 Ethics and Standards of Conduct

An IPA staff member is required to take annual classroom ethics training provided by the OGC. An IPA staff member's conduct must conform to the following (more information is available at [5 CFR 2535](#), *Standards of Ethical Conduct for Employees of the Executive Branch*):

- **Acts Affecting Financial Interests.** An IPA staff member must *not* be personally involved in handling or participating in any proposal, award, research activity, or other matter that involves his/her parent organization or in which the parent organization would have a financial interest. Likewise, an IPA staff member must *not* represent private parties in dealings with any official from his/her parent organization on any proposal, project, or other matter.
- **Acts Involving Other Relationships.** An IPA staff member must obtain permission from the DHS OGC, Office of Government Ethics, before participating in any matter involving specific parties if a reasonable person with knowledge of the relevant facts would question his/her impartiality in the matter because of the parent organization.
- **Communicating with Parent Organization.** The IPA staff member must not communicate with his/her parent organization with the intent to influence them but may communicate to request routinely available and noncontroversial information, such as the status of the decision process on a proposal.

- **Conferences, Workshops, and Meetings Supported by Parent Organization.** The IPA staff member may participate in a conference, workshop, or similar event supported by funds from his/her parent organization if the staff member receives no compensation or honorarium for doing so. However, the IPA staff member may *not* serve as an organizer, director, or proceedings editor for such an event nor may he/she chair a session or give a paper except to describe S&T programs or needs. The IPA staff member may discuss arrangements with the organizers or directors but may *not* use influence that derives from his/her position with S&T.
- **Outside Activities/Employment.** An IPA staff member must have written permission from his/her S&T MGR and the OGC before accepting any outside employment (with or without compensation) with his/her parent organization or an entity that does business, or may be reasonably expected to do business, with the parent organization.
- **Suspension of Work on a Parent Organization Project.** The IPA staff member must suspend work on any research or project from his/her parent organization if that research or work involves S&T.
- **Use of Nonpublic Information from Parent Organization.** An IPA staff member must *not* use nonpublic information concerning his/her parent organization for his/her private benefit or make it available for the benefit of others.

#### 4.2.2 Conflicts of Interest

A conflict of interest is a clash between a staff member's concern for the public interest and his/her private interests or allegiances. An IPA staff member is subject to the same conflict of interest statutes and regulations as all S&T staff and must sign an IPA Disqualification Agreement as described in the SP2 procedure *Hiring of Staff as IPA Detailees*. More information on conflicts of interest is available from the U.S. Office of Government Ethics at <http://www.usoge.gov> and from the U.S. Office of Special Counsel at <http://www.osc.gov/hatchact.htm>.

#### 4.3 Independent Research/Development (IR/D) Program

An IPA staff member with an approved IR/D plan may maintain involvement with his/her professional research. An IR/D is a benefit that may be negotiated with S&T as an allowable expense, with the approval of the Under Secretary. IR/D is a method S&T can use to provide its IPA staff with the opportunity to maintain their professional competencies and continue their ongoing research. Under an IR/D, the IPA staff member may receive both the time away from regular duties and the travel costs necessary to conduct research. If IR/D is approved as an added IPA staff benefit, S&T's senior management must approve the IPA staff member's IR/D proposal, and the proposed research and development activities must relate to accomplishing S&T's goals.

#### 4.4 Liability Statutes

The *Federal Tort Claims Act* and any other Federal tort liability statutes apply to all IPA staff from non-Federal organizations. The status of such IPA staff is discussed in the following:

- 5 USC 73, *Suitability, Security, and Conduct* at <http://uscode.house.gov/download/pls/05C73.txt>
- 5 USC 3374(c), *Assignments of Employees from State or Local Governments* at <http://uscode.house.gov/download/pls/05C33.txt>

- 18 USC 203, *Arrest and Commitment*; 205, *Searches and Seizures*; 207, *Release and Detention Pending Judicial Proceedings*; 209, *Extradition*, at [http://uscode.house.gov/download/title\\_18.shtml](http://uscode.house.gov/download/title_18.shtml)
- *Federal Tort Claims Act* at [http://www.law.cornell.edu/uscode/html/uscode28/usc\\_sup\\_01\\_28\\_10\\_VI\\_20\\_171.html](http://www.law.cornell.edu/uscode/html/uscode28/usc_sup_01_28_10_VI_20_171.html).

## 4.5 Post-Employment Restrictions

An IPA staff member has the same post-employment restrictions as a Federal employee, as discussed in the SP2 procedure *Staff Exit Process* and in *After-Government Employment* (see References). In addition, after an assignment ends, the IPA staff member may not represent his/her parent organization to the government on the following:

- Forever – On contracts, grants, or agreements the IPA staff member worked on while assigned to S&T
- 2 years – On matters the IPA staff member didn't actually work on but was responsible for while assigned to S&T
- 1 year – On any matter related to S&T if the IPA staff member was paid at SES-5 salary or higher while assigned to S&T.

## 4.6 Release of IPA Information

OF 69 and other information pertaining to assignments are S&T Federal records that are subject to the rules for releasing and protecting information under 5 USC 552b, *The Freedom of Information Act* (FOIA), and 5 USC 552a, *The Privacy Act* (see References). If the records contain information that could be used to identify the individual, the removal of this data may be appropriate, but other portions of the records will be disclosed. Usually, an appropriate exemption relates to an unwarranted invasion of personal privacy. Statistical data, information on agency participation in the IPA program, and other general information concerning the program are available to the public.

## 4.7 Tax Issues

This section discusses taxation of expense reimbursements and provides Frequently Asked Questions (FAQs) and answers regarding IPA tax issues. S&T cannot provide individual advice or assistance on personal income tax issues. The IRS or a tax consultant can provide up-to-date advice on tax laws and regulations.

### 4.7.1 Taxation of Expense Reimbursements

The IRS treats employment away from home for more than 1 year as *not* “temporary.” Therefore, the deduction for business expenses incurred while away from home is not allowed for any period of employment in excess of 1 year. Reimbursements of expenses received by the IPA staff member are taxable after the first year of an assignment and are subject to income tax withholding. If it is known at the time of the assignment that the employment will exceed 1 year, taxes are withheld for the entire period of the assignment. Otherwise, taxes are withheld from the point that official action is taken to extend the assignment beyond 1 year. S&T pays this reimbursement directly to the IPA staff member, as described in the SP2 procedure *Reimbursement of IPA Per Diem Expenses*.

If the IPA staff member chose the limited relocation allowance option instead of per diem reimbursement, the HRM lists the Relocation Income Tax Allowance (RITA) as an eligible allowance on OF 69 under Part 8, “Benefits.” More information on RITA is available in the [FTR](#) (see the References). The IPA staff member may also be eligible for an Income Tax Reimbursement Allowance (ITRA) as described in the FTR (301-11.601 – 301-11.640).

#### 4.7.2 FAQs

The following table provides frequently asked questions (FAQs) concerning car registration and Federal and state income taxes. IRS Publication 463, *Travel, Entertainment, Gift, and Car Expenses*, provides more information on such taxes (see References). A tax consultant can provide assistance.

Frequently Asked Questions	
<b>Car Registration</b>	
Do I have to register my car in Virginia, Maryland, or Washington, DC?	An IPA staff member needs to register his/her car in the state in which he/she lives (e.g., Virginia or Maryland) within 30 days of moving there.
<b>Federal Income Taxes</b>	
If I plan to be at S&T for less than 1 year, what expenses are deductible and do I need to save receipts?	S&T reimburses IPA staff who elect to receive per diem rather than a relocation allowance. Therefore, an IPA staff member receives per diem that consists of a lodging allowance and miscellaneous and incidental (M&IE) expenses. The IPA staff member must provide documentation for the actual cost of the lodging to get the reimbursement. While receipts are not necessary for filing your tax return, accurate records of actual expenses should be kept in the event of an IRS audit. Per diem received in excess of actual expenses must be claimed as income. Most expenses are deductible and can be claimed to offset the income, including transportation to and from work; lodging; laundry; business phone calls; meals; tips on any of these items; and automobile actual expenses such as depreciation, maintenance, repairs, gas, oil, or the prevailing mileage rate.
If I am at S&T for over 1 year, are these expenses above still deductible?	<p>If an IPA staff member initially agrees to be on assignment with S&amp;T for more than 1 year, the IRS considers the assignment indefinite and no travel expenses incurred during the period are deductible. The IPA staff member should claim per diem received as income on the income tax return.</p> <p>However, at the start of the assignment, if the IPA staff member expects to be on assignment for less than 1 year, but during the year his/her expectations change, the IPA staff member may deduct expenses <b>only for the period before his/her expectations changed</b>. Travel expenses incurred subsequently are not deductible. For example, if a IPA staff member initially expected to be on assignment for 1 year, but after 8 months is asked to stay for another 7 months (for a total of 15 months), the IPA staff member may deduct travel expenses for only the first 8 months. The expenses for the remaining 7 months are not deductible.</p>

### Frequently Asked Questions

<p>Would my tax situation be affected if I went home for a month at the end of 1 year and then returned for another year?</p>	<p>The question is one of intent; when did the intent to be assigned at S&amp;T for more than 1 year occur? If an IPA staff member returned home intending to remain there and then changed his/her mind and returned to S&amp;T, the tax situation would be affected. If the IPA staff member intended all along to work at S&amp;T for longer than 1 year, then the tax situation would not be affected.</p>
<p>Is it best to get a lump sum of all of my per diem up front or should I request it in increments?</p>	<p>S&amp;T reimburses per diem monthly to avoid providing per diem in excess of an IPA staff member's eligibility for the calendar year.</p>
<p>If I get paid by my university, isn't my tax home where my university (i.e., house, family) is?</p>	<p>An IPA staff member on assignment for less than 1 year is on a temporary assignment and his/her tax home remains his/her home state. If an IPA staff member is on assignment for more than 1 year, the S&amp;T site where he/she works (e.g., Washington, DC, Maryland, or New York) becomes his/her tax home.</p>
<b>State Income Taxes</b>	
<p>Do I have to pay New York, Maryland, or Washington, DC, taxes if I maintain a residence in another state?</p>	<p>New York law imposes individual income tax filing requirements on virtually all New York residents as well as on nonresidents who receive income from New York sources. However, residents of Washington, DC, and Maryland are exempt from this requirement if the only New York source of income received was from salaries or wages. Income taxes paid to other states are addressed through tax credits. Nonresidents are individuals who are neither domiciliary nor actual residents of New York but who receive income from New York during the tax year. They report their income in the same manner as residents.</p>



## 5.0 Financial Considerations

S&T and the parent organizations negotiate the financial arrangements governing an IPA assignment, as described in OF 69 in *Hiring of Staff as IPA Detailees*. This section includes information on the following topics as they relate to IPA assignments:

- Allowable and unallowable expenses
- Cost sharing
- Financial disclosure requirements
- Lost consulting
- Per diem reimbursement or limited relocation allowance
- Salary and supplemental pay.

### 5.1 Allowable and Unallowable Costs

S&T may pay the following allowable costs, as negotiated with the parent organization:

- Basic pay (salary) verified by the HRM, not to exceed a comparable Federal salary
- Basic pay increase approved by S&T, not to exceed the locality location rate
- Business travel and expenses related to the IPA assignment
- Costs for lodging for the first year of an assignment (e.g., a furnished or unfurnished apartment or house and utilities [e.g., gas, electricity, water, and garbage collection, including connection and disconnection] if per diem reimbursement rather than a relocation allowance has been selected)
- Limited relocation allowance or per diem allowance (not both)
- M&IE for the first year of the assignment
- Supplemental pay, if approved by the Under Secretary
- Travel and expenses for one roundtrip to the home of record
- General and administrative costs associated with the IPA program – S&T pays a 15% fixed reimbursement
- Lost consulting income up to \$10,000 a year if supported by 2 years' documentation.

S&T does *not* pay the following unallowable costs:

- Costs for office space, staff services, or supplies other than those normally provided by S&T
- Costs for services or furnishings at the temporary residence (e.g., cable television, exterminators, maid service, parking, or telephone)
- Educational costs
- S&T costs if the IPA staff member fails to complete the assignment unless the reasons are beyond his/her control
- Travel unrelated to the IPA assignment.

### 5.2 Cost Sharing

Because the work to be performed in the IPA program is of mutual benefit to a parent organization and S&T, both organizations typically share the cost of the assignment. The parent organization must pay a minimum of 15% of a new IPA staff member's salary and benefits. All current parent organizations will be notified that this change is effective for future IPA assignments; existing assignments will not be amended to reflect this change. All other cost and benefits responsibilities are outlined in OF 69, as described in the *Hiring of Staff as IPA Detailees*. Waiver of overhead costs is not accepted as cost sharing.



## 5.3 Financial Disclosure Requirements

An IPA staff member follows the financial disclosure requirements outlined in the SP2 procedure *Hiring of Staff as IPA Detailees* and as discussed in Section 4.5.2, “Conflicts of Interest,” in this guide. Each year the IPA staff member is on assignment with S&T, he/she completes either SF 278 (due by May 15) or OGE 450 (due by February 15) and submits it to the following:

Legal Advisor for Ethics  
U.S. Department of Homeland Security  
Office of General Counsel, Office of Government Ethics  
Washington, DC 20528

## 5.4 Lost Consulting Income

S&T may compensate an IPA staff member for lost consulting income. Payments are based on an average of the consulting income during the last 2 years up to a maximum of \$10,000 a year. The IPA staff member may not conduct consulting if he/she receives payment for any lost consulting activities. S&T pays this income directly to the IPA staff member and reports it to the IRS at the end of each year in Form 1099-Miscellaneous. If the IPA staff member decides to continue consulting activities while at S&T, he/she first must discuss these activities with OGC Staff.

An IPA who requests lost consulting income reimbursement from S&T submits the following documentation to the HRM:

- Schedule C, *Profit or Loss From Business*, or IRS Form 1099
- Type and dates of consulting services rendered, confirmation of amounts paid (e.g., invoices, check receipts), and a description of the services provided for each client.

OPM provides guidance concerning acceptable forms of documentation to support lost consulting payments. Detailed supporting documentation minimizes the risk of fraud and misrepresentation of consulting income for lost consulting payments. In addition, it ensures that an IPA staff member receives proper and accurate lost consulting payments from S&T.

## 5.5 Per Diem Reimbursement or Limited Relocation Allowance

An IPA staff member may receive a per diem reimbursement for lodging and M&IE *or* a limited relocation allowance, *not* both.

### 5.5.1 Per Diem Reimbursement

For any new OF 69, S&T reimburses lodging and M&IE per diem for only the first 1 year of an IPA assignment. Agreements in place before January 1, 2007, will be honored until they are terminated or modified.

Requests for per diem are paid monthly as described in the SP2 procedure *Reimbursement of IPA Per Diem Expenses*. Payments in excess of \$600 or more are reported to the IRS at the end of the first year and every year thereafter.

The IPA staff member is responsible for repaying any expenses if he/she fails to complete the IPA assignment unless the reasons for failing to complete the agreement are beyond his/her control. In addition, S&T may waive the requirement to pay back expenses. [how is this applicable for per diem?]

### IPA Per Diem Reimbursement – First 30 Days (100%)

The maximum per diem for the first 30 days of an IPA assignment is calculated as follows:

Lodging reimbursement (actual cost up to the maximum allowed):	\$187 x 31 days = \$5,797
M&IE reimbursement:	\$64 x 31 days = <u>\$1,984</u>
Per diem reimbursement:	\$7,781

**NOTE:** [GSA](#) lodging and M&IE rates vary by location; the numbers used (\$187 and \$64) are only an example. The IPA staff member is reimbursed the actual cost of lodging up to the maximum lodging reimbursement for a commercial lodging (\$5,797 in this example).

### Traveling for Business During the First 30 Days

If the IPA staff member is required to travel for business during his/her first 30 days of assignment, he/she is reimbursed as follows:

- Up to 100% of the actual lodging at the travel location (see *Domestic Travel Authorization* or *Foreign Travel* for possible reductions of the lodging allowance)
- 75% of the M&IE at the travel location for the first and last days of the travel and 100% of the M&IE at the travel location for the other days of travel
- Up to 100% of the lodging per diem at the IPA assignment location
- 0% of the M&IE per diem at the IPA assignment location while on business travel.

### IPA Per Diem Reimbursement – After 30 Days (55%)

After the first 30 days of an IPA assignment, the percentage of reimbursed per diem is reduced to 55% because it is assumed that the staff member has found suitable longer-term accommodations (e.g., an apartment or house). This reduced rate is referred to as a “flat rate” reimbursement.

The reduced per diem after 30 days is calculated as follows:

Lodging reimbursement (actual cost up to the maximum allowed):	\$187 x 31 days = \$5,797 x 55% = \$3,188.35
M&IE reimbursement:	\$64 x 31 days = \$1,984 x 55% = <u>\$1,091.20</u>
Per diem reimbursement:	\$4,279.55

### Traveling for Business After the First 30 Days

If the IPA staff member is required to travel for business after his/her first 30 days of assignment, he/she is reimbursed as follows:

- Up to 100% of the lodging at the travel location (see *Domestic Travel Authorization* or *Foreign Travel* for possible reductions of the lodging allowance)
- 75% of the M&IE at the travel location for the first and last days of the travel and 100% of the M&IE at the travel location for the other days of travel
- Up to 55% of the lodging per diem at the IPA assignment location
- 0% of the M&IE per diem at the IPA assignment location while on business travel.

Lodging reimbursement is the actual cost of lodging as demonstrated by receipts up to the maximum lodging reimbursement. M&IE reimbursement does not require receipts but cannot exceed the maximum M&IE reimbursement for the location.

## 5.5.2 Limited Relocation Allowances

This section provides information on authorized limited relocation expenses, the forms to be completed to initiate relocation, and points of contact. The [DHS Office of Financial Management \(OFM\)](#) website provides more information on relocation.

### Authorized Limited Relocation Expenses

If relocation allowances are authorized, S&T may reimburse the IPA staff member and his/her immediate family for the following expenses (as described in the [FTR](#)). From the start date of the IPA assignment, the IPA staff member and his/her immediate family members have up to 2 years to relocate.

- **Transportation for the IPA staff member, spouse, and children to and from the assignment location.** S&T reimburses the cost of moving the IPA staff member and his/her immediate family to and from the assignment location; the return moving expenses are allowed only for the IPA staff member's return to the former place of residence after the IPA assignment has been completed or terminated.

Immediate family includes the IPA staff member's spouse and children. Children include natural offspring, stepchildren, adopted children, grandchildren, legal minor wards, or other dependent children who are under legal guardianship of the employee or employee's spouse who are unmarried and under 21 years of age or who, regardless of age, are physically or mentally incapable of self-support.

S&T reimburses transportation expenses for the IPA staff member and family from their residence to the assignment location using a common carrier or the mileage allowance using [GSA](#) rates if the family uses their private vehicle to travel to the assignment location.

- **Transportation and shipment of household goods and personal effects to and from the assignment location.** S&T reimburses up to 18,000 pounds of goods and personal effects moved, regardless of the number of family members involved in the move. The IPA staff member is responsible for charges for excess weight, valuation above the minimum amount, and services obtained by the IPA staff member at higher costs.

S&T does *not* pay to transport items such as boats over 14 feet long, airplanes, mobile homes, camper trailers, and farming vehicles; live animals, birds, fowls, and reptiles; cordwood and building materials; and property for resale, disposal, or commercial use rather than for use by the IPA staff member or immediate family. The cost of disassembling and reassembling the following items are *not* part of authorized moving costs: icemaker refrigerators, outside TV antennas, swing sets, water beds, pool tables, etc.

- **Lodging and M&IE per diem allowances to and from the assignment location.** Only the IPA staff member receives a per diem according to [GSA](#) rates; if the IPA staff member is driving to the assignment, he/she must drive a minimum of 300 miles per day, unless travel is delayed for reasons clearly beyond the control of the travelers, such as acts of God, restrictions by government authorities, or other reasons acceptable to the agency (e.g., to accommodate persons with disabilities).

- **Lodging and M&IE while occupying temporary quarters at the assignment location and on return to the former duty station.** Temporary lodging and M&I are not to exceed 30 days in each instance (100% per diem for the IPA staff member, 75% for the spouse and each child 12 and over, and 50% for each child under 12).
- **Nontemporary storage of household goods and personal effects in connection with an assignment to an isolated location.** If the IPA staff member is assigned to an isolated location, S&T may pay for extended storage of household goods and personal effects.
- **Temporary storage of household goods.** S&T reimburses temporary storage of household goods at their origin, in transit, or at assignment destination for up to exceed 90 days. However, the IPA staff member may submit a written request for an additional 90 days of storage to the HRM.
- **ITRA (Income Tax Reimbursement Allowance).** ITRA is an allowance to reimburse Federal, state, and local income taxes incurred for an extended temporary duty assignment at one location.
- **RITA (Relocation Income Tax Allowance).** RITA is payment to offset the tax consequences for the move; e.g., reimbursements for temporary quarters and the shipment of household goods are taxable income. The amount of S&T reimbursement for these expenses may include tax considerations resulting from the move.
- **Miscellaneous expenses if shipment and storage of household goods are involved.** S&T may pay for miscellaneous expenses, such as boxes and tape, if household goods are being shipped and stored.

An IPA staff member using the relocation option signs the Limited Relocation Allowance Agreement (see below) and agrees to remain in that assignment for at least 1 year. If the staff member violates this agreement, he/she must repay subsistence expenses and the costs for shipping.

S&T does *not* pay the expenses of selling or purchasing a residence or the expenses of property management services while the IPA staff member is on the assignment.

### Relocation Forms

Relocations are managed through the DHS OFM in Dallas, Texas. If the IPA staff member chooses to receive a limited relocation allowance, the following forms must be completed at least 60 days before the move is planned:

1. Selection Notification Wire (completed by the HRM)
2. Agreement to Remain in Government Service Form (completed by the IPA staff member) [same as the form included on following page?]
3. Limited Relocation Transfer Questionnaire (completed by the IPA staff member).

The Agreement to Remain in Government Service Form and Limited Relocation Transfer Questionnaire are available on the OFM website: <https://ofm.ice.dhs.gov>.

IPA staff members should keep all move-related receipts because they are needed to complete SF 1012 – Travel Voucher. The IPA staff member only completes this voucher once – after the move is complete. The IPA staff member contacts OFM directly to receive guidance on how to complete the form, provided at <http://www.psc.gov/forms/sf/Sf-1012.pdf>.



**Homeland  
Security**

**Intergovernmental Personnel Act (IPA)  
Limited Relocation Allowance Agreement**

I, (Full Name of IPA), hereby agree that reimbursement of travel, relocation, and per diem expenses associated with my DHS Science and Technology Directorate approved limited relocation allowance may be permitted only if I agree to serve the entire period of my IPA Assignment Agreement or one year, whichever is shorter, unless the assignment is terminated for reasons acceptable to DHS S&T.

\_\_\_\_\_  
Full Name of IPA

\_\_\_\_\_  
Date

C:/IPA SP2/DHS S&T Limited Relocation Allowance Agreement - As of 04-06-06

**DHS OFM Points of Contact:**

Mr. David Greenfield  
Phone: (214) 915-6029  
Email: [david.b.greenfield@dhs.gov](mailto:david.b.greenfield@dhs.gov)

Ms. Brenda McNabb  
Phone: (214) 915-6017  
Email: [Brenda.g.mcnabb@dhs.gov](mailto:Brenda.g.mcnabb@dhs.gov)

Mr. Fred Green  
Phone: (214) 915-6022  
Email: [fred.green@dhs.gov](mailto:fred.green@dhs.gov)

**5.6 Salary and Supplemental Pay**

The IPA staff member's salary is usually annualized to 12 months, although shorter-term assignments are possible. Pay is supplemented when the salary at the parent organization is below the minimum of the S&T position. If the IPA staff member is from an academic institution and the annualized academic salary exceeds the S&T salary for the assigned position, the full academic salary may be preserved and salary for the summer months calculated based on the Federal pay rate of the assigned position.

OF 69 allows for supplemental pay when the parent organization increases salary and/or benefits. S&T's contribution to salary increases may not exceed the annual Federal pay increase. S&T pays this income directly to the staff member and reports it on Form 1099-Miscellaneous Income at the end of the year. Supplemental pay cannot be paid in advance or in a lump sum. Supplemental pay is not conditional on the completion of the full period of assignment. The supplemental payment may vary during the assignment as the IPA staff member's regular salary varies and as revisions to the Federal pay plan occur.

## 6.0 Modification, Extension, and Termination of IPA Assignments

The SP2 procedures *Modification of IPA Assignments* and *Termination of IPA Assignments* describe the processes for amending, extending, and terminating IPA assignments.

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## Appendix A – IPA Forms and Procedures

The following forms are related to IPA assignments:

### Ethics/Legal:

#### **DHS Form 11000-6 – Sensitive But Unclassified Information Non-Disclosure Agreement**

<https://dhsonline.dhs.gov/portal/jhtml/dc/sfi.jhtml?doid=6041>

#### **DHS Form 11000-9 – Disclosure and Authorization Pertaining to Consumer Reports Pursuant to the Fair Credit Reporting Act**

<https://dhsonline.dhs.gov/portal/jhtml/dc/sfi.jhtml?doid=5122>

#### **IPA Disqualification Statement**

See SP2 procedure *Hiring of Staff as IPA Detailees*

#### **OGE Form 450, Confidential Financial Disclosure Report**

[http://www.usoge.gov/pages/forms\\_pubs\\_otherdocs/forms\\_pubs\\_other\\_pg3.html#Anchor-OG-13588](http://www.usoge.gov/pages/forms_pubs_otherdocs/forms_pubs_other_pg3.html#Anchor-OG-13588)

#### **SF 278 – Executive Branch Personnel Public Financial Disclosure Report**

[http://www.usoge.gov/pages/forms\\_pubs\\_otherdocs/fpo\\_files/forms/sf278\\_2004/sf278\\_automated.pdf](http://www.usoge.gov/pages/forms_pubs_otherdocs/fpo_files/forms/sf278_2004/sf278_automated.pdf)

### Hiring:

#### **DHS Form 3130-1 – Non-DHS Staff Assignment Document**

<https://dhsonline.dhs.gov/portal/jhtml/dc/sfi.jhtml?doid=9121>

#### **IPA Budget Work Sheet**

See SP2 procedure *Hiring of Staff as IPA Detailees*

#### **OF 69 – Assignment Agreement**

[http://contacts.gsa.gov/webforms.nsf/0/57F8BEEE3C393BC985256A720068950E/\\$file/of69.pdf](http://contacts.gsa.gov/webforms.nsf/0/57F8BEEE3C393BC985256A720068950E/$file/of69.pdf)

### Security:

#### **DHS Form 11000-5 – DHS Personnel Security Data Verification Request**

<https://dhsonline.dhs.gov/portal/jhtml/dc/sfi.jhtml?doid=14384>

#### **SF 86 – Questionnaire for National Security Positions**

[http://www.opm.gov/forms/pdf\\_fill/SF86.pdf](http://www.opm.gov/forms/pdf_fill/SF86.pdf)

### Travel:

#### **DHS Form 1500-2 – Request for Travel Orders**

<https://dhsonline.dhs.gov/portal/jhtml/dc/sfi.jhtml?doid=4755>

#### **Form 1351-2 – Travel Voucher or Subvoucher**

<http://www.dtic.mil/whs/directives/infomgt/forms/eforms/dd1351-2.pdf>

The following SP2 procedures are related to IPA assignments:



- *Hiring of Staff as IPA Detailees*
- *IPA Invoices*
- *Modification of IPA Assignments*
- *Reimbursement of IPA Per Diem Expenses*
- *Termination of IPA Assignments.*

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## Appendix B – Acronyms and Abbreviations

<b>Term</b>	<b>Definition</b>
CFR	Code of Federal Regulation
FFRDC	Federally Funded Research and Development Center
FOIA	Freedom of Information Act
FTR	Federal Travel Regulation
GSA	U.S. General Services Administration
HRM	Human Resource Manager
IPA	Intergovernmental Personnel Act
IR/D	Independent Research/Development
IRS	Internal Revenue Service
ITRA	Income Tax Reimbursement Allowance
M&IE	Meals and Incidental Expenses
MGR	(S&T) Supervisor/Manager
OFM	(DHS) Office of Financial Management
OGC	Office of the General Counsel
OPM	Office of Personnel Management
RITA	Relocation Income Tax Allowance
S&T	DHS Science and Technology Directorate
SES	Senior Executive Service
USC	United States Code

## Appendix C – References

5 CFR 334, Temporary Assignment of Employees Between Federal Agencies And State, Local, and Indian Tribal Governments, Institutions of Higher Education, and Other Eligible Organizations  
[http://www.access.gpo.gov/nara/cfr/waisidx\\_06/5cfr334\\_06.html](http://www.access.gpo.gov/nara/cfr/waisidx_06/5cfr334_06.html)

5 CFR 2635, Standards of Ethical Conduct for Employees of the Executive Branch, as amended  
[http://www.access.gpo.gov/nara/cfr/waisidx\\_05/5cfr2635\\_05.html](http://www.access.gpo.gov/nara/cfr/waisidx_05/5cfr2635_05.html)

26 CFR 1, Income Taxes  
[http://www.access.gpo.gov/nara/cfr/waisidx\\_05/26cfr1a\\_05.html](http://www.access.gpo.gov/nara/cfr/waisidx_05/26cfr1a_05.html)

41 CFR 300-304, Federal Travel Regulation (FTR)  
<http://www.gsa.gov/Portal/gsa/ep/channelView.do?specialContentType=FTR&file=FTR/FTR300TOC.html&pageTypeId=8199&channelPage=%2Fep%2Fchannel%2FgsaOverview.jsp&channelId=-16523>

5 USC 33, Subchapter VI, Assignments To and From States  
[http://www.law.cornell.edu/uscode/html/uscode05/usc\\_sup\\_01\\_5\\_10\\_III\\_20\\_B\\_30\\_33\\_40\\_VI.html](http://www.law.cornell.edu/uscode/html/uscode05/usc_sup_01_5_10_III_20_B_30_33_40_VI.html)

5 USC 552b, The Freedom of Information Act (FOIA)  
<http://www.usdoj.gov/04foia/foiastat.htm>

5 USC 552a, The Privacy Act  
<http://www.usdoj.gov/foia/privstat.htm>

5 USC 3371-76, Title IV of the Intergovernmental Personnel Act of 1970, as amended  
[http://www.access.gpo.gov/uscode/title5/partiii\\_subpartb\\_chapter33\\_subchaptervi\\_.html](http://www.access.gpo.gov/uscode/title5/partiii_subpartb_chapter33_subchaptervi_.html)

5 USC 3371-3376, Intergovernmental Personnel Act of 1970, Public Law 91-648,  
[http://www.access.gpo.gov/uscode/title5/partiii\\_subpartb\\_chapter33\\_subchaptervi\\_.html](http://www.access.gpo.gov/uscode/title5/partiii_subpartb_chapter33_subchaptervi_.html)

18 USC 201, Bribery of Public Officials and Witnesses  
[http://uscode.law.cornell.edu/uscode/html/uscode18/usc\\_sec\\_18\\_00000201----000-.html](http://uscode.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000201----000-.html)

18 USC 203, Compensation to Members of Congress, Officers, and Others in Matters Affecting the Government  
[http://uscode.law.cornell.edu/uscode/html/uscode18/usc\\_sec\\_18\\_00000203----000-.html](http://uscode.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000203----000-.html)

18 USC 205, Activities of Officers and Employees in Claims Against and Other Matters Affecting the Government  
[http://uscode.law.cornell.edu/uscode/html/uscode18/usc\\_sec\\_18\\_00000205----000-.html](http://uscode.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000205----000-.html)

18 USC 207(a)(1), Restrictions on All Officers and Employees of the Executive Branch and Certain Other Agencies  
[http://uscode.law.cornell.edu/uscode/html/uscode18/usc\\_sec\\_18\\_00000207---000-.html](http://uscode.law.cornell.edu/uscode/html/uscode18/usc_sec_18_00000207---000-.html)

31 USC 3512(c), Federal Managers' Financial Integrity Act of 1982, Public Law 97-255  
<http://www.whitehouse.gov/omb/financial/fmfia1982.html>

After-Government Employment  
<https://dhsonline.dhs.gov/portal/jhtml/community.jhtml>

DHS Needs to Improve Ethics-Related Management Controls for the Science and Technology Directorate, GAO-06-206, 2005

[http://www.securitymanagement.com/library/gao06206\\_dhs\\_ethics0306.pdf](http://www.securitymanagement.com/library/gao06206_dhs_ethics0306.pdf)  
[Intergovernmental Personnel Act](#)

Internal Revenue Service  
<http://www.irs.ustreas.gov/>

Internal Revenue Service, Publication 463, *Travel, Entertainment, Gift, and Car Expenses*  
<http://www.irs.gov/pub/irs-pdf/p463.pdf>

National Science Foundation, *Conflicts of Interest and Standards of Ethical Conduct*  
<http://www.nsf.gov/pubs/manuals/manual15.pdf>.

National Science Foundation, Federally Funded Research and Development Centers  
<http://www.S&T.gov/sbe/srs/ffrdc>

Office of General Counsel, Office of Government Ethics Policy Memorandum (March 8, 2002) from the General Counsel: Advises that IPA Assignees are subject to Ethics in Government Act and Procurement Integrity Act  
<http://www.usoge.gov>

Office of Management and Budget (OMB) Circular No. A-123, Management Accountability and Control, June 1995  
<http://www.whitehouse.gov/OMB/circulars/a123/a123.html>

Office of Personnel Management (OPM) – Assignment of a Non-federal Employee to a Federal Agency  
<http://www.opm.gov/programs/ipa/assignF.asp>

Standards for Internal Control in the Federal Government, GAO/AIMD-00-21.3.1, 1999  
<http://www.gao.gov/special.pubs/ai00021p.pdf>

U.S. General Services Administration (GSA)  
<http://www.gsa.gov>

U.S. Office of General Counsel, Office of Government Ethics Policy Memorandum (December 9, 2002) from the Director, OGE: Application of the Financial Disclosure Requirements to Detailees under the Intergovernmental Personnel Act (IPA)  
<http://www.usoge.gov>

U.S. Office of Special Counsel, Political Activity  
<http://www.osc.gov/hatchact.htm>